



Mountain View
Whisman
School District

2023-2024

ANNUAL BUDGET SUMMARY



To Our Community,

Mountain View Whisman School District's mission is to inspire, prepare and empower every student. Our budget is a reflection of that mission, with funds allocated based on the Strategic Plan and LCAP.

The Strategic Plan 2027 has four main focus areas:

Instruction: Effective and consistent instruction practices that meet the needs of all students

SEL: Student social-emotional health

Culture: Inclusive and welcoming culture

Employees: Effective and engaged employees

Resources: Equitable distribution of resources that support student success

At least three times a year, the business department holds meetings with each school, department, and with the superintendent to understand needs related to students, the Strategic Plan and LCAP. After each meeting, the business office team adjusts the budget to the needs of the students.

The budget is a living document that is refined throughout the year to allow flexibility in response to student needs. The budget is presented in early June for review at a public hearing and then brought for approval to the Board of Trustees. In December, the First Interim is presented to the Board for approval. The second Interim is brought to the Board in March. During each interim report, the budget is updated based on the needs of the District.

Students needs drive the budget process and are at the center of everything the District does.

Sincerely,



Rebecca Westover, Ed.D.
Chief Business Officer



Board of Trustees

Laura Ramirez Berman, President

Devon Conley, Vice President

William Lambert, Clerk

Laura Blakely, Member

Christopher Chiang, Member

Superintendent

Ayindé Rudolph, Ed.D., Superintendent

Chief/Director of Business & Fiscal Services

Rebecca Westover, Ed.D., Chief Business Officer

Nadia Pongo, Director of Fiscal Services

District Introduction

Mountain View Whisman School District (MVWSD) is located in Mountain View, Calif., in the heart of Silicon Valley between San Francisco and San Jose. MVWSD, an award-winning district of approximately 4,800 students, serves a diverse student population in preschool through eighth grade representing a wide range of ethnicities, languages, cultures, and economic status. After graduating from middle school, students arrive prepared at the Mountain View-Los Altos High School District; one of the best in the state.

The District provides a broad curriculum that includes art, music (with community support from the Mountain View Educational Foundation), physical education, and specialized programs at some schools such as Spanish- English Dual Immersion (Mistral) and Parent and Child Teacher-PACT (Stevenson). Students and staff have ready access to technology in a 1:1 environment to enhance and support student learning as well as to support the work of teachers, principals, and district-level staff.

Within MVWSD, there is a culture of dedication and commitment to serving the students at all levels. The community is open and embraces the students, staff, and District. All stakeholders are willing to do what is required to improve students' learning experiences and outcomes.

Community partnerships provide a wide range of support and enrichment for student learning including opportunities for after-school activities and field trips. A large percentage of parents are also engaged in supporting schools as volunteers, committee members, decision makers, and advocates for their children.



Mission and Vision

Mission: **We inspire, prepare and empower every student**

Vision: Every student, family, staff and community member is engaged and committed to learning in a collaborative, diverse and innovative partnership.



Values and Beliefs

We believe:

- Students and learning are at the center of all we do.
- Students thrive when presented with well-balanced, joyful learning experiences that challenge their academic, social, and emotional needs.
- Our diversity is a strength that builds students' capacities to be globally competent and culturally responsive citizens.
- Strong partnerships with students, families, educators, and the community are the foundation for creating an excellent education for each individual student.
- Learning experiences should engage students in academic excellence while building a collaborative community.
- Every student has a dynamic learner profile that must be considered when creating personalized learning experiences.
- Clear policies, procedures and responsible resource management support an effective school system.
- High expectations and continuous learning combined with a respectful and safe community create a positive educational environment.
- Modeling innovation and curiosity supports creativity and adaptability for learners.
- Students desire experiences that inspire, challenge, and build creativity and curiosity.
- Our backgrounds, life experiences, and aspirations are a strength of our community.

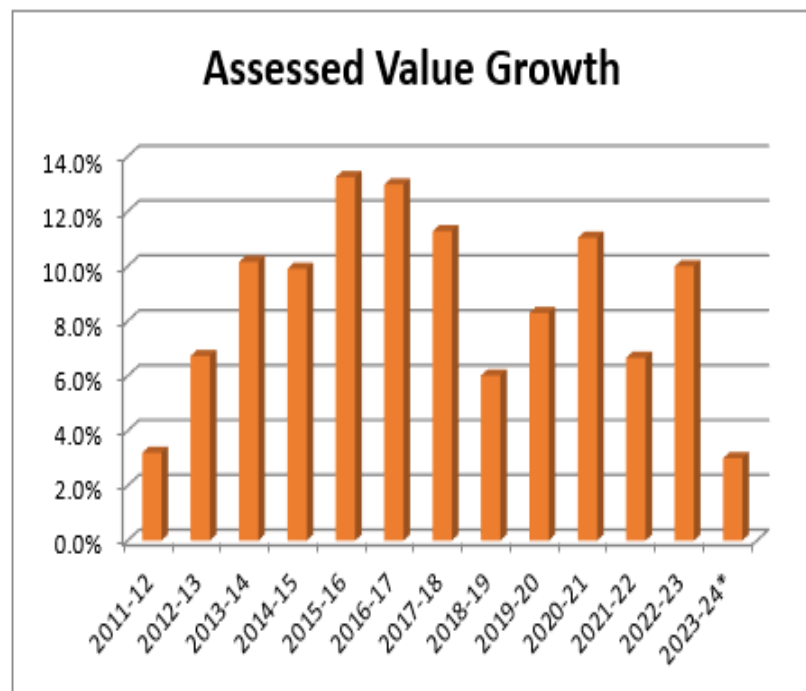
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EXECUTIVE SUMMARY

The 2023-24 budget provides sufficient resources to continue academic programs from the previous year with additional resources put towards learning recovery, reduced class sizes, and mental health. Some of the increased support is due to the funds received from the Education Enhancement Reserve (Shoreline), which has helped offset costs. It is projected that the District will end the 2022-23 year with a balanced budget and a 35.38% reserve level. The district is “community funded” (also known as a “basic aid district”), which means it relies almost entirely on the increased assessed value of the property tax base within the district, including the Shoreline area. A conservative estimate of the Assessed Value (A/V) growth has been projected at 3% for the 2023-24 property roll year. The expansion of Transitional Kindergarten (TK) has impacted the district's budget since the State has not funded the additional grade level for basic aid districts.

Enrollment <i>April 2023 Projection</i>	4,826
Revenue per Student	22,175
Expenditures per Student	23,030
Property Tax Collection <i>*projected</i>	70.4 M
Assumed Property Tax Growth	3%



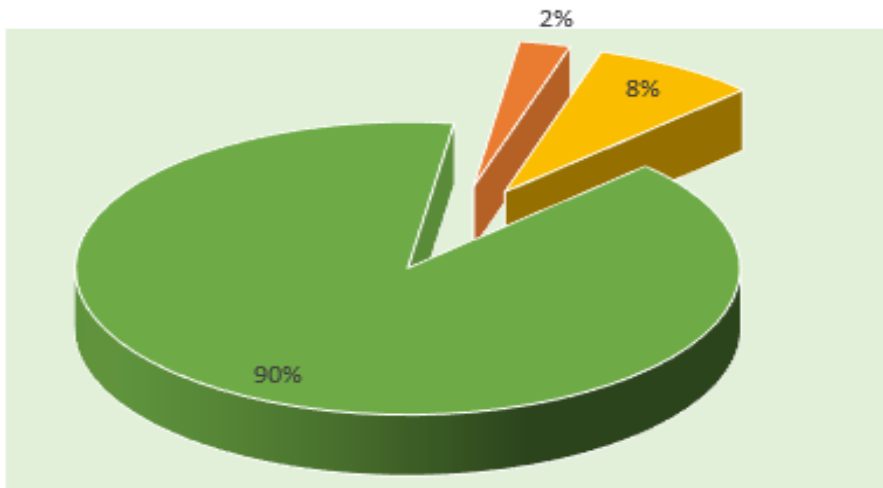
*Projected

REVENUES AND EXPENDITURES

2023-24 PROJECTED GENERAL FUND REVENUES

The following are the revenue projections for our 2023-24 General Fund Budget.

General Fund Revenue	
Federal	2,648,709
Other State	8,565,380
Local & LCFF	95,802,923
Grand Total	107,017,012



■ Federal

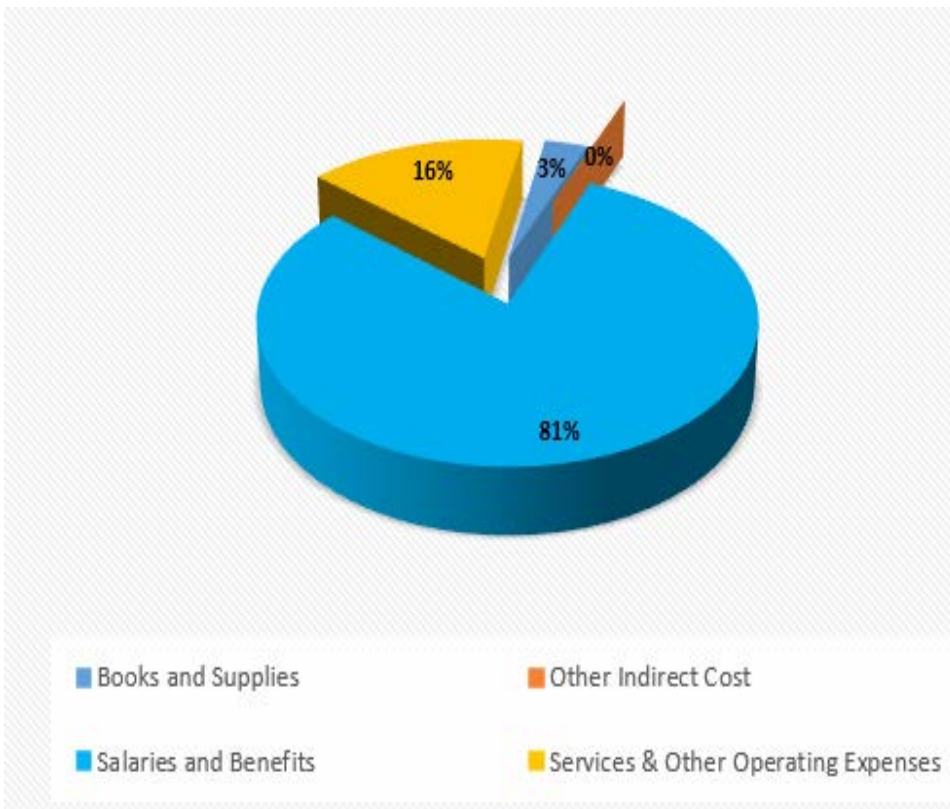
■ Other State

■ Local & LCFF

2023-24 PROJECTED GENERAL FUND EXPENDITURES

The following are the expenditure projections for our 2023-24 General Fund Budget.

General Fund Expenditures	
Books and Supplies	3,612,909
Other Indirect Cost	(70,844)
Salaries and Benefits	89,451,257
Services & Other Operating Expenses	18,148,232
Grand Total	111,141,554
Enrollment Projection	4,826
Expenditure per Student	23,030



2022-23 ESTIMATED ACTUALS – GENERAL FUND SUMMARY

Below are the CURRENT YEAR estimates for the General Fund ending June 30, 2023.

	Unrestricted	Restricted	Combined
Estimated Beginning Balance, July 1, 2022	30,888,589	7,901,165	38,789,754
Total Revenues	59,701,956	50,240,877	109,942,833
Total Expenditures	54,105,727	49,022,584	103,128,311
Net Increase (Decrease)	5,596,228	1,218,293	6,814,521
Ending Balance, June 30, 2023	36,484,817	9,119,458	45,604,275

2023-2026 GENERAL FUND MULTI-YEAR PROJECTION

Below is the projected BUDGET YEAR and subsequent two years ending balances.

	2023-24 (year 1)	2024-25 (year 2)	2025-26 (year 3)
Estimated Beginning Balance, July 1	\$45,604,275	\$40,989,886	\$35,189,092
Total Revenues	\$107,041,918	\$107,343,372	\$106,666,583
Total Expenditures	\$111,656,307	\$113,144,165	\$114,558,966
Net Increase (Decrease)	(\$4,614,390)	(\$5,800,793)	(\$7,892,383)
Ending Balance, June 30	\$40,989,886	\$35,189,092	\$27,296,709
Reserve Level	29.02%	23.52%	16.31%

EXPENDITURES BY PROGRAM

SCHOOL SITES

Program	Program Description	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Budget
0100	Site: School Allocation	341,471	383,265	482,600
0101	Site: School Facility	0	24,653	5,570
0214	Targeted Student Support Program (TSSP)	171,490	333,588	329,802
0236	Clubs and Activities - Middle School	50,442	30,000	30,000
0237	MVEF Athletics	115,036	100,000	100,000
0302	Parent Engagement	31,832	100,522	100,522
Grand Total		710,271	972,028	1,048,494

SPECIAL EDUCATION DEPARTMENT

Program	Program Description	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Budget
0350	Special Education Program (SPED)	13,921,086	16,203,532	16,982,576
0351	Home and Hospital Education	0	22,220	22,220
0355	Medi-cal Billing Option	46,583	162,035	50,000
0362	SPED: Preschool	0	48,135	55,035
0364	SPED: Mental Health	217,911	276,246	384,083
0365	SPED: IDEA Preschool Staff Development	479	434	496
0381	SPED: Non-public School (NPS)	867,942	1,304,376	900,000
Grand Total		15,054,001	18,016,978	18,394,410

EDUCATION SERVICES

Program	Program Description	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Budget
0200	Department of Education Services	1,323,305	1,424,017	1,531,934
0204	Professional Development	86,593	159,859	110,736
0205	Academic Curriculum Materials	713,730	1,058,014	406,149
0206	ELOG	2,187,281	438,676	173,782
0207	Science Plan Professional Development	100,955	303,455	66,671
0209	Instructional Coaching	1,828,417	2,407,046	2,571,447
0214	TSSP- Districtwide	45,774	80,000	46,000
0215	TSSP: Engagement Facilitator	911,445	1,093,207	1,146,012
0216	TSSP: RTI Intervention Program	1,820,665	2,115,978	2,212,626
0218	Academic at Risk	1,064,374	1,063,054	1,330,239
0219	ELO-P for Summer School and After School	-	1,839,307	2,471,812
0223	Science PRG: Living Classroom	84,250	144,250	144,250
0224	Science PRG: Environmental Education	44,506	70,000	70,000
0225	Science Camp: Grade 5 - Walden West	1,000	212,440	212,440
0226	Science Camp: Grade 8 - Yosemite	-	340,357	361,106
0227	Universal Prekinder UPK	0	0	185,084
0228	Early Literacy	0	0	1,446,736
0229	Counseling/Health & Wellness	0	977,913	1,283,051
0230	Physical Education: Grades 1-5	818,960	873,758	915,680
0231	MVEF Tech Smart	20,554	10,017	29,000
0234	After School Education and Safety (ASES)	708,698	1,068,771	850,672
0239	Educator Effectiveness	411,319	444,667	372,431
0242	Musical Instruments and Repair - Elementary	13,805	12,000	12,000
0243	Musical Instruments and Repair - Middle	2,766	10,000	10,000
0244	Art Program	688,778	741,509	762,552
0245	Music Program	889,465	959,561	991,716
0411	Library/Media Services Program	635,459	649,678	688,379
7388	Covid-19 Pandemic	1,073,887	894,182	264,270
Grand Total		15,475,986	19,391,716	20,666,775

ENGLISH LANGUAGE LEARNERS

Program	Program Description	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Budget
0250	Title I Program: Student Support	435,893	79,024	23,132
0252	Title I-McKinney-Vento Homeless Assistance	45,590	44,582	46,005
0300	English Learners Program	409,321	452,352	460,108
0301	English Learner Testing	167,092	162,081	162,509
0305	English Language Development (ELD)	77,545	200,833	110,000
0311	Title III Program: Limited English Proficiency	30,009	66,714	35,705
Grand Total		1,165,450	1,005,586	837,459

ADMINISTRATIVE SERVICES

Program	Program Description	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Budget
0110	Site: Yard Supervision	516,457	692,961	857,255
0400	Administration Services Department	1,330,850	1,564,127	1,999,899
0401	Regular Education Program	27,614,125	29,196,031	34,789,095
0412	Middle School Counselors & CHAC	682,677	439,828	457,195
0414	Classified Summer Assistance	0	210,787	210,787
0415	School Site Office Staff	5,322,360	5,880,999	6,149,516
0420	Overload/Combination Classes	18,552	30,216	30,216
0421	Substitute Teachers	615,300	521,873	521,873
0425	Health & Safety (Workers Compensation)	3,640	11,057	10,500
0435	Student Health Program/Nurses	519,693	610,363	662,917
0440	Employee Negotiations	42,167	25,000	72,172
Grand Total		36,665,821	39,183,242	45,761,425

BUSINESS SERVICES

Program	Program Description	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Budget
0500	Business Services Department	603,866	744,677	712,698
0503	District Operations (cost of doing business)	2,482,028	3,055,163	3,202,353
0504	Duplication (Copier) Expenses	129,639	115,887	120,366
0510	Facility Rentals & Leases	52,770	23,400	23,400
0520	Fiscal Services	1,180,917	1,235,543	1,295,565
0521	STRS on Behalf	3,740,890	3,336,759	3,491,600
0522	Other Post-employment Benefits (Employer Portion)	394,244	418,143	418,143
0524	Indirect Charge (reduce district operating cost)	(47,540)	(89,814)	(70,844)
0559	Sports Center at Middle Schools	70,092	92,396	100,000
Grand Total		8,606,906	8,932,154	9,293,281

MAINTENANCE AND OPERATION

Program	Program Description	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Budget
0550	Routine Maintenance & Operations Services	5,577,447	6,111,477	6,423,922
0560	Transportation: Home to School Routes	601,670	740,021	734,667
0561	Transportation: Other Destinations	0	2,500	11,055
0562	SPED: Transportation (SH/OH)	447,316	577,484	555,232
Grand Total		6,626,433	7,431,482	7,724,876

TECHNOLOGY DEPARTMENT

Program	Program Description	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Budget
0570	Technology Services Department	1,862,030	2,200,338	2,442,273
0572	Chromebook Replacements	1,085,702	521,500	521,500
0580	District Wide Software/Licensing	531,315	674,255	674,755
Grand Total		3,479,047	3,396,093	3,638,528

SUPERINTENDENT AND BOARD OF TRUSTEES

Program	Program Description	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Budget
0600	Office of the Superintendent	1,336,010	1,932,095	1,841,518
0610	Board of Trustees	149,737	193,245	210,359
0620	Public Relations	565,841	634,149	644,128
0631	Strategic Plan	3,293	20,000	40,000
0640	Board Election	61,500	40,000	35,000
0650	District Health & Safety (Emergency Preparedness)	5,086	117,028	51,528
0685	Equity	334,928	348,634	278,135
0690	Staff Appreciation (Staff of the Year)	0	4,463	4,680
0700	Program Support Cost	49,169	35,150	35,150
Grand Total		2,505,564	3,324,764	3,140,498

2023-24 PROJECTED – OTHER FUNDS

Fund Title	Beginning Balance	Revenues	Contribution from General Fund/Other source*	Expenditures	Ending Balance
12 Preschool	0	1,756,500	514,753	2,271,253	0
13 Food Service	275,824	3,663,522	0	3,663,522	275,824
20 Postemployment Benefits	6,933,745	64,500	0	0	6,998,245
21 Capital Projects	57,118,606	200,000	74,000,000*	131,118,606	200,000
25 Developer Fees	7,635,114	2,215,513	0	70,000	9,780,627
40 Special Reserve for Capital Projects	8,216,434	0	0	2,049,320	6,167,114