



Mountain View
Whisman
School District

Budget Adoption 2018-2019 Public Hearing

31 May 2018



Budget Adoption Process

- January: Governor releases proposed 2018-2019 State Budget
- March 1: Review assumptions used to build budget
- March/April: Build budget internally; site/department meetings
- April 5: Approve assumptions
- May 17: Review Governor's revisions to proposed 2018-2019 budget; finalize any changes to District budget
- **May 31: Public hearing on Budget Adoption**
- Jun 14: Adopt District's 2018-2019 Budget



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From Second Interim to Estimated Actual

2017-2018

From Second Interim to Estimated Actual

- What's changed?

- Revenues, expenditures, ending balance and reserve levels all have significant changes
- Resulting in the ending balance of 2017-2018 of \$1,673,578 more than estimated in March

- Why?

- Miscalculation: Internal working copy of a projected 2018-2019 budget was inaccurate and was the catalyst of an in-depth review of both current and future years. We caught the error and used it as an opportunity to review and rethink.
- Assessed Valuation: Property tax growth was below the average of the past three years, and remains at 4.3% as of May 1, 2018
(May 1 of 2017-5.51%; 2016-9.79%; 2015-7.86%)

2017-2018: Changes Details

From Second Interim to Estimated Actual

- Revenues – increase \$253,821
 - Minor increases in revenue
 - Increase in donations
 - Change to County Special Education funding
- Expenditures – decrease \$1,419,757
 - Program-by-program to review current budgeted expenditures
 - 2017-2018 current year expenditures reduced by approximately \$1.2M
 - Categories of reductions: unspent personnel costs and curriculum materials

2017-2018: Changes Details

From Second Interim to Estimated Actual

- Ending Balance

- Increase due to added revenues and decreased expenditures
- Increase of \$1.673M

- Reserves

- Higher unrestricted ending balance results in higher ending reserve
- Increase of 2.7%

2017-2018

From Second Interim to Estimated Actual

	2017-2018 Second Interim	2017-2018 Estimated Actual	Variance
Estimated Beginning Balance, July 1, 2017	\$25,129,405	\$25,129,405	\$0
Total Revenues	\$73,288,352	\$73,542,173	\$253,821
Total Expenditures	\$74,162,411	\$72,742,654	(\$1,419,757)
Net Increase/(Decrease)	(\$874,059)	\$799,519	\$75,540
Ending Balance, June 30, 2018	\$24,255,346	\$25,928,924	\$1,673,578
Reserves	31.2%	33.9%	2.7%

(Unrestricted Ending Balance divided by Total Combined Expenditures)



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2018-2019 Assumptions

2018-2019 Budget Adoption

MVWSD Assumptions

Item/Topic	Final Board Action May 17, 2018		
	2018-2019 (Year 1)	2019-2020 (Year 2)	2020-2021 (Year 3)
Core Assumptions			
Enrollment	5197	5197	5197
ADA	4989	4989	4989
Unduplicated Count	2153	2153	2153
Unduplicated Percentage	41.43%	41.43%	41.43%
COLA	2.71%	2.57%	2.67%
Assessed Valuation Growth	7%	5%	3%
Benefits Increase	5%	5%	5%
PERS	18.062%	20.80%	23.50%
STRS	16.28%	18.13%	19.10%
Routine Maintenance (3% of General Fund expenditures required)	3%, plus 2%	3%, plus 2%	3%, plus 2%

2018-2019 Budget Adoption

MVWSD Assumptions

Item/Topic	Final Board Action May 17, 2018		
	2018-2019 (Year 1)	2019-2020 (Year 2)	2020-2021 (Year 3)
Core Assumptions			
Site Turnaround Program	78,943	0	0
Strategic Plan Initiatives	0	0	0
One-time Discretionary	\$1,706,477	0	0
Sheltered Instruction Observation Protocol (SIOP) (all schools)	\$140,000	\$130,000	\$80,000
K-5 Expanding Language Through Science Program (summer program)	0	0	0
Parent Engagement Parent Institute for Quality Education (PIQE), Foothill Engagement Institute (FEI), School Linked Services (SLS)	\$100,000	\$100,000	\$100,000
Expanded After School Program (increase after school programs at all schools)	0	0	0

2018-2019 Budget Adoption

MVWSD Assumptions

Item/Topic	Final Board Action May 17, 2018		
	2018-2019 (Year 1)	2019-2020 (Year 2)	2020-2021 (Year 3)
Core Assumptions	\$115,000	\$117,300	\$119,646
Curriculum Materials Annual replenishment	450,000	450,000	450,000
Curriculum Adoption (Yr 2-Social Studies, Yr 3-Science)		400,000	800,000
Slater Elementary School *Principal-12 months-full time **Secretary/Custodians-1 month, (Positions to full time in 2019-2020)	Principal*, Secretary/Custodians** \$207,460	Secretary/Custodians**; Clerk, Instr Coach, RTI, SCEF, Library Clerk, Food Service \$754,200	Personnel costs included in position control \$940,000
Middle School Schedule (Staffing changes; additional 4 FTE)	\$460,000	\$469,200	\$478,584

2018-2019 Budget Adoption

MVWSD Assumptions

Item/Topic	Final Board Action May 17, 2018		
	2018-2019 (Year 1)	2019-2020 (Year 2)	2020-2021 (Year 3)
Core Assumptions			
Elementary Staffing Formula (Pending staffing needs with enrollment changes, reduce current staffing allocation by 8 teachers)	(\$800,000)	(\$816,000)	(\$832,320)
Measure B Parcel Tax	\$2,957,000	\$2,957,000	\$2,957,000
Fund 40 to Fund 01 Transfer (excess lease revenue beyond repayment of COP)	\$1,094,000	\$1,512,043	\$1,672,627



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From Estimated Actual to 2018-2019 and Multi-Year Projection

2018-2019 Budget Adoption

From Estimated Actual to 2018-2019 Adoption

- 2017-2018 Estimated Actual ending balance is used as the 2018-2019 beginning balance
 - Adjustments to 2017-2018 revenues and expenditures increased the estimated ending balance by \$1,673,578
- Impact on 2018-2019
 - Eliminated or reduced planned expansion of programs and expenditures for 2018-2019 and MYP totaling approximately \$2.5M

2018-2019 Budget Adoption

2018-2019 Revenues and Expenditures

	Unrestricted Programs	Restricted Programs	Combined
Estimated Beginning Balance, July 1, 2018	\$24,669,335	\$1,259,588	\$25,928,923
Total Revenues	\$46,667,249	\$28,196,723	\$74,863,972
Total Expenditures	\$45,736,185	\$28,759,016	\$74,495,201
Net Increase/(Decrease)	\$931,064	(\$562,293)	\$368,771
Ending Balance, June 30, 2019	\$25,600,399	\$697,295	\$26,297,694

Reserve Level

34.4%

(Unrestricted Ending Balance divided by Total Combined Expenditures)

2018-2019 Budget Adoption

Multi-Year Projection (MYP)

	2017-2018 Estimated Actual	2018-2019 (Year 1)	2019-2020 (Year 2)	2020-2021 (Year 3)
Beginning Balance, July 1, 2018	\$25,129,405	\$25,928,924	\$26,297,694	\$25,669,568
Total Revenues	\$73,542,173	\$74,863,972	\$76,506,465	\$78,715,307
Total Expenditures	\$72,742,654	\$74,495,201	\$77,134,591	\$79,139,218
Net Increase/(Decrease)	\$799,519	\$368,771	(\$628,126)	(\$423,911)
Ending Balance, June 30, 2019	\$25,843,924	\$26,297,694	\$25,669,568	\$25,245,657

Reserve Level

33.9%

34.4%

33.1%

31.9%



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Considerations for the Future

2018-2019 Budget Adoption

Considerations for Future

- Changing needs of students and families
- Local assessed value and property tax growth
- Employee negotiations
- Enrollment and boundary implementation – keeping/installing portables at selected sites
- Continued growth in Mountain View housing



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Next Steps

2018-2019 Budget Adoption

Next Steps

- May 31 Board Meeting
 - Public Hearings and Review of...
 - LCAP
 - Education Protection Account (EPA)
 - Budget, including updated multi-year projection
- June 14 Board Meeting
 - Board Action/Approval of...
 - LCAP
 - Education Protection Account (EPA)
 - Budget