

Pleasant Valley School District
2023-24 Adopted Budget
Unrestricted, Restricted, and Total Budget

	I Unrestricted	II Restricted	III Total Budget
Revenue			
8010-8099 LCFF/Revenue Limit	64,642,100	-	64,642,100
8100-8299 Fed Revenue	245,000	4,567,446	4,812,446
8300-8599 Othr State Rev	1,157,731	3,318,958	4,476,689
8600-8799 Local Revenue	1,250,057	6,109,525	7,359,582
Contributions	(9,671,285)	9,671,285	-
Total Revenue	57,623,603	23,667,214	81,290,817
Expenditures			
1000 Certificated Salaries	26,313,110	7,324,814	33,637,924
2000 Classified Salaries	6,886,406	4,957,479	11,843,885
3000 Employee Benefits	13,401,936	4,980,100	18,382,036
4000 Books & Supplies	1,572,617	1,301,504	2,874,121
5000 Services & Contracts	4,898,557	3,957,358	8,855,915
6000 Capital Outlay	10,500	320,000	330,500
7000 Other Outgo	2,798,468	1,230,100	4,028,568
Subtotal Expenditures	55,881,594	24,071,355	79,952,949
Other Financing Sources/Uses			
Interfund transfer out	-		
Subtotal Other Financing	-		-
Total Expenditures	55,881,594	24,071,355	79,952,949
Net Increase/(Decrease)	1,742,009	(404,141)	1,337,868
Beginning Balance	15,188,426	9,693,881	24,882,307
Ending Balance	16,930,435	9,289,740	26,220,175

Pleasant Valley School District
Multi-Year Projection
2023-24 Adopted Budget
Unrestricted

	2023-24 Adopted	2024-25 Projection	change *	2025-26 Projection	change **	2026-27 Projection	change ***	2027-28 Projection	change ***	Explanation of Changes
Revenue										
8010-8099 LCFF	64,642,100	64,701,853	59,753	66,627,320	1,925,467	68,334,603	1,707,283	70,107,838	1,773,235	LCFF Funding increases and Decline in ADA
8100-8299 Federal Revenue	245,000	245,000	-	245,000	-	245,000	-	245,000	-	Assuming flat Federal funding
8300-8599 Othr State Revenue	1,157,731	1,157,638	(93)	1,167,981	10,342	1,165,349	(2,631)	1,154,432	(10,918)	
8600-8799 Local Revenue	1,250,057	1,287,809	37,752	1,321,807	33,998	1,360,007	38,200	1,400,807	40,800	
8900-8999 Contributions	(9,671,285)	(9,737,131)	(65,846)	(10,306,057)	(568,926)	(10,516,085)	(210,028)	(10,864,559)	(348,474)	
Total Revenue	57,623,603	57,655,169	31,566	59,056,051	1,400,881	60,588,875	1,532,824	62,043,518	1,454,643	
							-		-	
Expenditures										
1100 Teacher Salaries	19,826,934	19,955,848	128,914	20,255,186	299,338	20,559,014	303,828	20,867,399	308,385	Step/Column Increases @ 1.5%
1110 Teacher Stipends	110,671	110,000	(671)	115,000	5,000	120,000	5,000	125,000	5,000	Escalation of stipend amounts
1120 Teacher Subs	893,400	819,500	(73,900)	819,500	-	819,500	-	819,500	-	
1130 Teacher Hourly	101,509	155,894	54,385	155,894	-	155,894	-	155,894	-	
1200 Pupil Support	1,923,905	1,952,764	28,859	1,982,055	29,291	2,011,786	29,731	2,041,963	30,177	Step/Column Increases @ 1.5%
1300 Cert Admin	2,942,737	2,972,164	29,427	3,001,886	29,722	3,031,905	30,019	3,062,224	30,319	Step Increases @ 1%
1900 Other Cert	513,954	521,663	7,709	529,488	7,825	537,431	7,942	545,492	8,061	Step/Column Increases @ 1.5%
1000 Certificated Salaries Subtotal	26,313,110	26,487,833	174,723	26,859,009	371,176	27,235,529	376,520	27,617,471	381,942	
2100 Instructional Aids	76,439	77,662	1,223	78,905	1,243	80,167	1,262	81,450	1,283	Step and longevity increases
2200 Class Support	1,995,693	2,027,624	31,931	2,060,066	32,442	2,093,027	32,961	2,126,516	33,488	Step and longevity increases
2220 Classified Subs	128,500	128,500	-	152,000	-	152,000	-	152,000	-	
2300 Class Admin	948,620	963,798	15,178	979,219	15,421	994,886	15,667	1,010,804	15,918	Step and longevity increases
2400 Clerical/Technical	2,886,256	2,932,436	46,180	2,979,355	46,919	3,027,025	47,670	3,075,457	48,432	Step and longevity increases
2420 Classified Subs	53,000	104,000	51,000	104,000	-	104,000	-	104,000	-	
2900 Campus Supervisor	747,898	759,864	11,966	772,022	12,158	784,375	12,352	796,925	12,550	
2920 CS Subs	50,000	50,000	-	50,000	-	50,000	-	50,000	-	Step and longevity increases
2000 Classified Salaries Subtotal	6,886,406	7,043,884	157,478	7,175,567	108,182	7,285,480	109,913	7,397,151	111,672	
3100 STRS	4,957,847	5,048,581	90,734	5,119,327	70,746	5,191,092	71,765	5,263,890	72,798	STRS
3200 PERS	1,819,435	1,912,133	92,698	1,990,072	77,939	2,049,114	59,042	2,080,523	31,409	PERS rate increases
3300	908,602	929,380	20,778	946,754	17,374	961,256	14,502	975,990	14,734	
3400	4,697,244	5,113,587	416,343	5,190,273	76,686	5,264,454	74,181	5,339,730	75,276	
3500	16,243	167,659	151,416	170,173	2,514	172,605	2,432	175,073	2,468	
3600	458,364	502,976	44,612	510,519	7,543	517,815	7,296	525,219	7,404	
3700	536,499	531,134	(5,365)	525,823	(5,311)	520,564	(5,258)	515,359	(5,206)	OPEB decline
3900	7,702	10,000	2,298	10,000.00	-	10,000	-	10,000	-	
3000 Employee Benefits Subtotal	13,401,936	14,215,449	813,513	14,462,940	247,491	14,686,901	223,961	14,885,785	198,884	
4100/4200	25,500	26,403	903	27,200.06	797	27,918	718	28,725	807	
4300	1,510,267	1,563,730	53,463	1,610,955.11	47,225	1,653,484	42,529	1,701,270	47,786	Material cost increases at CPI
4400	36,850	38,154	1,304	39,306.76	1,152	40,344	1,038	41,510	1,166	
4000 Books & Supplies Subtotal	1,572,617	1,628,288	55,671	1,677,462	49,174	1,721,747	44,285	1,771,505	49,758	
5200/5300	129,470	134,053	4,583	138,101.65	4,048	141,748	3,646	145,844	4,097	
5400	969,500	1,017,975	48,475	1,068,874	50,899	1,100,940	32,066	1,133,968	33,028	

Pleasant Valley School District Multi-Year Projection 2023-24 Adopted Budget Unrestricted	
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Pleasant Valley School District Multi-Year Projection 2023-24 Adopted Budget Unrestricted	
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Pleasant Valley School District
Multi-Year Projection
2023-24 Adopted Budget
Restricted Resource Summary

	2023-24 Adopted	2024-25 Projection	change *	2025-26 Projection	change **	2026-27 Projection	change ***	2027-28 Projection	change ***	Explanation of Changes
Revenue										
8010-8099 LCFF	-	-	-	-	-	-	-	-	-	
8100-8299 Federal Revenue	4,567,446	3,047,344	(1,520,102)	3,054,937	7,593	3,054,937	-	3,062,567	7,631	Projecting flat federal funding for special education
8300-8599 Othr State Revenue	3,318,958	2,973,608	(345,350)	3,068,608	95,000	3,068,608	-	3,168,608	100,000	
8600-8799 Local Revenue	6,109,525	6,122,867	13,342	6,134,883	12,016	6,148,384	13,501	6,162,804	14,420	Projecting flat AB602 funding
8900-8999 Contributions	9,671,285	9,737,131	65,846	10,306,057		10,516,085	210,028	10,864,559	348,474	
Total Revenue	23,667,214	21,880,950	(1,786,264)	22,564,485	114,608	22,788,013	223,528	23,258,538	470,525	
Expenditures										
1100 Teacher Salaries	5,105,469	5,235,279	129,810	5,313,808	78,529	5,393,515	79,707	5,186,856	(206,659)	Step/Column Increases @ 1.5%
1110 Teacher Stipends	225,400	225,400	-	225,400	-	192,400	-	132,400	(60,000)	
1120 Teacher Subs	147,675	147,675		147,675	-	147,675	-	147,675	-	
1130 Teacher Hourly	344,747	322,747	(22,000)	322,747	-	322,747	-	322,747	-	
1200 Pupil Support	323,290	328,596	5,306	333,525	4,929	233,052	(100,473)	132,609	(100,444)	Step/Column Increases @ 1.5%
1300 Cert Admin	877,964	887,823	9,859	896,701	8,878	792,785	(103,916)	688,936	(103,849)	Step Increases @ 1%
1900 Other Cert	300,269	300,269	-	150,135	(150,135)	-	(150,135)	-	-	
1000 Certificated Salaries Subtotal	7,324,814	7,447,789	122,975	7,389,991	(57,798)	7,082,174	(307,816)	6,611,223	(470,951)	
2100 Instructional Aids	3,932,484	3,903,797	(28,687)	3,966,258	62,461	4,029,718	63,460	4,094,193	64,475	Step and longevity increases
2200 Class Support	-	-	-	-	-	-	-	-	-	
2220 Classified Subs	-	-	-	-	-	-	-	-	-	
2300 Class Admin	232,235	235,951	3,716	239,726	3,775	243,562	3,836	247,459	3,897	
2400 Clerical/Technical	388,982	291,709	(97,273)	296,376	4,667	301,118	4,742	305,936	4,818	Step and longevity increases
2420 Classified Subs	5,000	-	(5,000)	-	-	-	-	-	-	
2900 C.S. / Other	398,778	405,158	6,380	411,641	6,483	418,227	6,586	424,919	6,692	
2920 CS Subs	-	-	-	-	-	-	-	-	-	
2000 Classified Salaries Subtotal	4,957,479	4,836,615	(120,864)	4,914,001	77,386	4,992,625	78,624	5,072,507	79,882	
3100 STRS	1,414,067	1,419,549	5,482	1,408,532	(11,016)	1,349,862	(58,670)	1,260,099	(89,763)	STRS
3200 PERS	1,354,580	1,312,948	(41,632)	1,362,849	49,901	1,404,226	41,377	1,426,693	22,468	PERS rate increases
3300	484,865	463,765	(21,100)	471,185	7,420	478,724	7,539	486,384	7,660	
3400	1,536,562	1,873,372	336,810	1,876,359	2,987	1,841,407	(34,952)	1,781,769	(59,638)	
3500	6,152	61,422	55,270	61,520	98	60,374	(1,146)	58,419	(1,955)	
3600	174,407	184,266	9,859	184,560	294	181,122	(3,438)	175,256	(5,866)	
3700	7,634	7,257	(377)	7,184	(73)	7,112	(72)	7,041	(71)	
3900	1,833	30,000	28,167	30,000	-	30,000	-	30,000	-	
3000 Employee Benefits Subtotal	4,980,100	5,352,577	372,477	5,402,189	49,612	5,352,827	(49,362)	5,225,661	(127,167)	
4100/4200	325,654	337,182	11,528	347,365	10,183	356,535	9,170	366,839	10,304	
4300	603,762	558,930	(44,832)	575,810	16,880	587,839	12,029	604,828	16,989	Material cost increases at CPI
4400	372,088	22,870	(349,218)	23,561	691	24,183	622	24,881	699	
4000 Books & Supplies Subtotal	1,301,504	918,982	(382,522)	946,735	27,753	968,557	21,822	996,548	27,991	
5200/5300	258,530	256,939	(1,591)	264,698	7,760	260,055	(4,643)	267,570	7,516	
5400	35,000	36,750	1,750	38,588	1,838	39,745	1,158	40,937	1,192	

Pleasant Valley School District Multi-Year Projection 2023-24 Adopted Budget Restricted Resource Summary	
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Pleasant Valley School District Multi-Year Projection 2023-24 Adopted Budget Restricted Resource Summary	
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Pleasant Valley School District
Multi-Year Projection
2023-24 Adopted Budget
Ongoing Restricted Programs w/o Contribution

Resource List: 2600, 3010, 4035, 4127, 4203, 6300, 6388, 6690, 8210, 9020, 9021, 9040, 9050, 9910

	2023-24 Adopted	2024-25 Projection	change *	2025-26 Projection	change **	2026-27 Projection	change ***	2027-28 Projection	change ***	Explanation of Changes
Revenue										
8010-8099 LCFF	-	-	-	-	-	-	-	-	-	
8100-8299 Federal Revenue	1,518,510	1,518,510	-	1,526,103	7,593	1,526,103	-	1,533,733	7,631	Projecting continued qualification for Title I
8300-8599 Othr State Revenue	2,672,366	2,469,320	(203,046)	2,564,320	95,000	2,564,320	-	2,664,320	100,000	
8600-8799 Local Revenue	441,800	455,142	13,342	467,158	12,016	480,659	13,501	495,079	14,420	Assuming continued grant funds
8900-8999 Contributions	-	-	-	-	-	-	-	-	-	
Total Revenue	4,632,676	4,442,972	(189,704)	4,557,581	114,608	4,571,082	13,501	4,693,132	122,050	
Expenditures										
1100 Teacher Salaries	97,899	99,367	1,468	100,858	1,491	102,371	1,513	103,906	1,536	Step/Column Increases @ 1.5%
1110 Teacher Stipends	132,400	132,400	-	132,400	-	132,400	-	132,400	-	
1120 Teacher Subs	27,175	27,175	-	27,175	-	27,175	-	27,175	-	
1130 Teacher Hourly	279,247	279,247	-	279,247	-	279,247	-	279,247	-	
1200 Pupil Support	124,942	126,816	1,874	128,718	1,902	130,649	1,931	132,609	1,960	Step/Column Increases @ 1.5%
1300 Cert Admin	267,693	270,370	2,677	273,074	2,704	275,804	2,731	278,562	2,758	Step Increases @ 1%
1900 Other Cert	-	-	-	-	-	-	-	-	-	
1000 Certificated Salaries Subtotal	929,356	935,376	6,020	941,472	6,096	947,646	6,174	953,900	6,253	
2100 Instructional Aids	731,320	743,021	11,701	754,909	11,888	766,988	12,079	779,260	12,272	Step and longevity increases
2200 Class Support	-	-	-	-	-	-	-	-	-	
2220 Classified Subs	-	-	-	-	-	-	-	-	-	
2300 Class Admin	-	-	-	-	-	-	-	-	-	
2400 Clerical/Technical	51,335	52,156	821	52,991	835	53,839	848	54,700	861	Step and longevity increases
2420 Classified Subs	-	-	-	-	-	-	-	-	-	
2900 C.S. / Other	21,199	21,538	339	21,883	345	22,233	350	22,589	356	
2920 CS Subs	-	-	-	-	-	-	-	-	-	
2000 Classified Salaries Subtotal	803,854	816,716	12,862	829,783	13,067	843,060	13,277	856,549	13,489	
3100 STRS	177,389	178,283	894	179,445	1,162	180,621	1,177	181,813	1,192	STRS
3200 PERS	202,117	221,706	19,589	230,132	8,426	237,119	6,987	240,913	3,794	PERS rate increases
3300	74,068	75,253	1,185	76,457	1,204	77,680	1,223	78,923	1,243	
3400	142,044	267,194	125,150	270,116	2,922	273,083	2,966	276,093	3,011	
3500	861	8,760	7,899	8,856	96	8,954	97	9,052	99	
3600	23,811	26,281	2,470	26,569	287	26,861	292	27,157	296	
3700	387	383	(4)	379	(4)	376	(4)	372	(4)	
3900	563	10,000	9,437	10,000.00	-	10,000	-	10,000	-	
3000 Employee Benefits Subtotal	621,240	787,860	166,620	801,955	14,094	814,693	12,739	824,324	9,630	
4100/4200	324,654	336,147	11,493	346,298.38	10,152	355,441	9,142	365,713	10,272	
4300	312,761	323,833	11,072	333,612.49	9,780	342,420	8,807	352,316	9,896	Material cost increases at CPI
4400	2,088	2,162	74	2,227.21	65	2,286	59	2,352	66	
4000 Books & Supplies Subtotal	639,503	662,141	22,638	682,138	19,997	700,147	18,008	720,381	20,234	

Pleasant Valley School District Multi-Year Projection 2023-24 Adopted Budget Ongoing Restricted Programs w/o Contribution	
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Resource List: 2600, 3010, 4035, 4127, 4203, 6300, 6388, 6690, 8210, 9020, 9021, 9040, 9050, 9910

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Pleasant Valley School District
Multi-Year Projection
2023-24 Adopted Budget
Ongoing Restricted Programs w/ Contribution

Resource List: 3310, 3311, 3315, 6547, 6500

	2023-24 Adopted	2024-25 Projection	change *	2025-26 Projection	change **	2026-27 Projection	change ***	2027-28 Projection	change ***	Explanation of Changes
Revenue										
8010-8099 LCFF	-	-	-	-	-	-	-	-	-	
8100-8299 Federal Revenue	1,528,834	1,528,834	-	1,528,834	-	1,528,834	-	1,528,834	-	Projecting flat federal funding for sped
8300-8599 Othr State Revenue	504,288	504,288	-	504,288	-	504,288	-	504,288	-	
8600-8799 Local Revenue	5,667,725	5,667,725	-	5,667,725	-	5,667,725	-	5,667,725	-	Projecting flat sped funding
8900-8999 Contributions	7,342,153	7,314,035	(28,118)	7,850,778	536,743	8,112,535	261,757	8,374,292	261,757	
Total Revenue	15,043,000	15,014,882	(28,118)	15,551,625	536,743	15,813,382	261,757	16,075,139	261,757	
Expenditures										
1100 Teacher Salaries	4,789,075	4,860,911	71,836	4,933,825	72,914	5,007,832	74,007	5,082,950	75,117	Step/Column Increases @ 1.5%
1110 Teacher Stipends	-	-	-	-	-	-	-	-	-	
1120 Teacher Subs	120,500	120,500	-	120,500	-	120,500	-	120,500	-	
1130 Teacher Hourly	43,500	43,500	-	43,500	-	43,500	-	43,500	-	
1200 Pupil Support	-	-	-	-	-	-	-	-	-	Step/Column Increases @ 1.5%
1300 Cert Admin	394,361	398,305	3,944	402,288	3,983	406,311	4,023	410,374	4,063	Step Increases @ 1%
1900 Other Cert	-	-	-	-	-	-	-	-	-	
1000 Certificated Salaries Subtotal	5,347,436	5,423,216	75,780	5,500,112	76,897	5,578,143	78,030	5,657,323	79,181	
2100 Instructional Aids	2,270,904	2,307,238	36,334	2,344,154	36,916	2,381,661	37,506	2,419,767	38,107	Step and longevity increases
2200 Class Support	-	-	-	-	-	-	-	-	-	
2220 Classified Subs	-	-	-	-	-	-	-	-	-	
2300 Class Admin	-	-	-	-	-	-	-	-	-	
2400 Clerical/Technical	192,456	195,535	3,079	198,664	3,129	201,842	3,179	205,072	3,229	Step and longevity increases
2420 Classified Subs	5,000	-	(5,000)	-	-	-	-	-	-	
2900 C.S. / Other	377,579	383,620	6,041	389,758	6,138	395,994	6,236	402,330	6,336	
2920 CS Subs	-	-	-	-	-	-	-	-	-	
2000 Classified Salaries Subtotal	2,845,939	2,886,394	40,455	2,932,576	46,182	2,979,498	46,921	3,027,170	47,672	
3100 STRS	1,036,420	1,033,665	(2,755)	1,048,321	14,657	1,063,194	14,873	1,078,286	15,092	STRS
3200 PERS	810,782	783,541	(27,241)	813,321	29,780	838,013	24,693	851,422	13,408	PERS rate increases
3300	298,610	302,855	4,245	307,700	4,846	312,624	4,923	317,626	5,002	
3400	1,130,513	1,267,215	136,702	1,285,985	18,770	1,305,040	19,055	1,324,385	19,345	
3500	4,130	41,548	37,418	42,163	615	42,788	625	43,422	634	
3600	118,155	124,644	6,489	126,490	1,846	128,365	1,874	130,267	1,903	
3700	6,943	6,874	(69)	6,805	(69)	6,737	(68)	6,669	(67)	
3900	635	10,000	9,365	10,000.00	-	10,000	-	10,000	-	
3000 Employee Benefits Subtotal	3,406,188	3,570,341	164,153	3,640,786	70,445	3,706,761	65,975	3,762,078	55,317	
4100/4200	1,000	1,035	35	1,066.67	31	1,095	28	1,126	32	
4300	31,000	32,097	1,097	33,066.74	969	33,940	873	34,921	981	Material cost increases at CPI
4400	5,000	5,177	177	5,333.35	156	5,474	141	5,632	158	
4000 Books & Supplies Subtotal	37,000	38,310	1,310	39,467	1,157	40,509	1,042	41,679	1,171	

Pleasant Valley School District Multi-Year Projection 2023-24 Adopted Budget Ongoing Restricted Programs w/ Contribution	
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Resource List: 3310, 3311, 3315, 6547, 6500

[illegible]

Pleasant Valley School District
Multi-Year Projection
2023-24 Adopted Budget
Ongoing Restricted Programs w/ Contribution

Resource List: 8150 RRM

	2023-24 Adopted	2024-25 Projection	change *	2025-26 Projection	change **	2026-27 Projection	change ***	2027-28 Projection	change ***	Explanation of Changes
Revenue										
8010-8099 LCFF	-	-	-	-	-	-	-	-	-	
8100-8299 Federal Revenue	-	-	-	-	-	-	-	-	-	Projecting flat federal funding for sped
8300-8599 Othr State Revenue	-	-	-	-	-	-	-	-	-	
8600-8799 Local Revenue	-	-	-	-	-	-	-	-	-	Projecting flat sped funding
8900-8999 Contributions	2,329,132	2,423,096	93,964	2,455,279		2,403,550	(51,729)	2,490,267	86,717	
Total Revenue	2,329,132	2,423,096	93,964	2,455,279	-	2,403,550	(51,729)	2,490,267	86,717	
Expenditures										
1100 Teacher Salaries	-	-	-	-	-	-	-	-	-	Step/Column Increases @ 1.5%
1110 Teacher Stipends	-	-	-	-	-	-	-	-	-	
1120 Teacher Subs	-	-	-	-	-	-	-	-	-	
1130 Teacher Hourly	-	-	-	-	-	-	-	-	-	
1200 Pupil Support	-	-	-	-	-	-	-	-	-	Step/Column Increases @ 1.5%
1300 Cert Admin	-	-	-	-	-	-	-	-	-	Step Increases @ 1%
1900 Other Cert	-	-	-	-	-	-	-	-	-	
1000 Certificated Salaries Subtotal	-	-	-	-	-	-	-	-	-	
2100 Instructional Aids	840,096	853,538	13,442	867,194	13,657	881,069	13,875	895,166	14,097	Step and longevity increases
2200 Class Support	-	-	-	-	-	-	-	-	-	
2220 Classified Subs	-	-	-	-	-	-	-	-	-	
2300 Class Admin	232,235	235,951	3,716	239,726	3,775	243,562	3,836	247,459	3,897	
2400 Clerical/Technical	43,324	44,017	693	44,721	704	45,437	716	46,164	727	Step and longevity increases
2420 Classified Subs	-	-	-	-	-	-	-	-	-	
2900 C.S. / Other	-	-	-	-	-	-	-	-	-	
2920 CS Subs	-	-	-	-	-	-	-	-	-	
2000 Classified Salaries Subtotal	1,115,655	1,133,505	17,850	1,151,642	18,136	1,170,068	18,426	1,188,789	18,721	
3100 STRS	-	-	-	-	-	-	-	-	-	STRS
3200 PERS	297,523	307,701	10,178	319,396	11,695	329,093	9,697	334,359	5,265	PERS rate increases
3300	84,308	85,657	1,349	87,027	1,371	88,420	1,392	89,835	1,415	
3400	188,843	172,860	(15,983)	175,625	2,766	178,435	2,810	181,290	2,855	
3500	550	5,668	5,118	5,758	91	5,850	92	5,944	94	
3600	15,396	17,003	1,607	17,275	272	17,551	276	17,832	281	
3700	-	-	-	-	-	-	-	-	-	
3900	635	10,000	9,365	10,000.00	-	10,000	-	10,000	-	
3000 Employee Benefits Subtotal	587,255	598,888	11,633	615,082	16,194	629,350	14,268	639,259	9,910	
4100/4200	-	-	-	-	-	-	-	-	-	
4300	257,000	200,000	(57,000)	206,040.00	6,040	211,479	5,439	217,591	6,112	Material cost increases at CPI
4400	15,000	15,531	531	16,000.04	469	16,422	422	16,897	475	
4000 Books & Supplies Subtotal	272,000	215,531	(56,469)	222,040	6,509	227,902	5,862	234,488	6,586	

Pleasant Valley School District Multi-Year Projection 2023-24 Adopted Budget Ongoing Restricted Programs w/ Contribution	
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Resource List: 8150 RRM

[illegible]

**Pleasant Valley School District
Multi-Year Projection
2023-24 Adopted Budget
One-Time Funds, Restricted**

Resource List: 3213, 6053, 6266, 6762, 7426, 7435

	2023-24 Adopted	2024-25 Projection	change *	2025-26 Projection	change **	2026-27 Projection	change ***	2027-28 Projection	change ***	Explanation of Changes
Revenue										
8010-8099 LCFF	-	-	-	-	-	-	-	-	-	
8100-8299 Federal Revenue	1,520,102	-	(1,520,102)	-	-	-	-	-	-	Projecting flat federal funding for sped
8300-8599 Othr State Revenue	142,304	-	(142,304)	-	-	-	-	-	-	
8600-8799 Local Revenue	-	-	-	-	-	-	-	-	-	Projecting flat sped funding
8900-8999 Contributions	-	-	-	-	-	-	-	-	-	
Total Revenue	1,662,406	-	(1,662,406)	-	-	-	-	-	-	
Expenditures										
1100 Teacher Salaries	218,495	275,000	56,505	279,125	4,125	283,312	4,187	-	(283,312)	Step/Column Increases @ 1.5%
1110 Teacher Stipends	93,000	93,000	-	93,000	-	60,000	-	-	(60,000)	
1120 Teacher Subs	-	-	-	-	-	-	-	-	-	
1130 Teacher Hourly	22,000	-	(22,000)	-	-	-	-	-	-	
1200 Pupil Support	198,798	201,780	2,982	204,807	3,027	102,403	(102,403)	-	(102,403)	Step/Column Increases @ 1.5%
1300 Cert Admin	215,910	219,149	3,239	221,340	2,191	110,670	(110,670)	-	(110,670)	Step Increases @ 1%
1900 Other Cert	300,269	300,269	-	150,135	(150,135)	-	(150,135)	-	-	
1000 Certificated Salaries Subtotal	1,048,472	1,089,198	40,726	948,406	(140,791)	556,385	(392,021)	-	(556,385)	
2100 Instructional Aids	90,164	-	(90,164)	-	-	-	-	-	-	Step and longevity increases
2200 Class Support	-	-	-	-	-	-	-	-	-	
2220 Classified Subs	-	-	-	-	-	-	-	-	-	
2300 Class Admin	-	-	-	-	-	-	-	-	-	
2400 Clerical/Technical	101,867	-	(101,867)	-	-	-	-	-	-	Step and longevity increases
2420 Classified Subs	-	-	-	-	-	-	-	-	-	
2900 C.S. / Other	-	-	-	-	-	-	-	-	-	
2920 CS Subs	-	-	-	-	-	-	-	-	-	
2000 Classified Salaries Subtotal	192,031	-	(192,031)	-	-	-	-	-	-	
3100 STRS	200,258	207,601	7,343	180,766	(26,835)	106,047	(74,719)	-	(106,047)	STRS
3200 PERS	44,158	-	(44,158)	-	-	-	-	-	-	PERS rate increases
3300	27,879	-	(27,879)	-	-	-	-	-	-	
3400	75,162	166,103	90,941	144,632	(21,471)	84,849	(59,783)	-	(84,849)	
3500	611	5,446	4,835	4,742	(704)	2,782	(1,960)	-	(2,782)	
3600	17,045	16,338	(707)	14,226	(2,112)	8,346	(5,880)	-	(8,346)	
3700	304	-	(304)	-	-	-	-	-	-	
3900	-	-	-	-	-	-	-	-	-	
3000 Employee Benefits Subtotal	365,417	395,488	30,071	344,366	(51,121)	202,023	(142,343)	-	(202,023)	
4100/4200	-	-	-	-	-	-	-	-	-	
4300	3,001	3,000	(1)	3,090.60	91	-	(3,091)	-	-	Material cost increases at CPI
4400	350,000	-	(350,000)	-	-	-	-	-	-	
4000 Books & Supplies Subtotal	353,001	3,000	(350,001)	3,091	91	-	(3,091)	-	-	

**Pleasant Valley School District
Multi-Year Projection
2023-24 Adopted Budget
One-Time Funds, Restricted**

Resource List: 3213, 6053, 6266, 6762, 7426, 7435

	2023-24 Adopted	2024-25 Projection	change *	2025-26 Projection	change **	2026-27 Projection	change ***	2027-28 Projection	change ***	Explanation of Changes
5200/5300	21,000	11,000	(10,000)	11,332.20	332	-	(11,332)	-	-	
5400	-	-	-	-	-	-	-	-	-	
5500/5900	-	-	-	-	-	-	-	-	-	Service cost increases at CPI
5600	-	-	-	-	-	-	-	-	-	
5700	-	-	-	-	-	-	-	-	-	
5100/5800	169,000	59,000	(110,000)	60,781.80	1,782	148,913	-	-	(148,913)	
5000 Services & Contracts Subtotal	190,000	70,000	(120,000)	72,114	2,114	148,913	76,799	-	(148,913)	Increased contracts and CPI increases
6000 Capital Outlay	-	-	-	-	-	-	-	-	-	Limited capital equipment purchases
71/72/74 Transfers Out	-	-	-	-	-	-	-	-	-	
7300 Indirect Cost	-	-	-	-	-	-	-	-	-	
7000 Other Outgo Subtotal	-	-	-	-	-	-	-	-	-	
Subtotal Expenditures	2,148,921	1,557,685	(591,236)	1,367,977	(189,708)	907,322	(460,655)	-	(907,322)	
Other Financing Sources/Uses									-	
Interfund transfer out				-		-		-	-	
Subtotal Other Financing	-	-	-	-	-	-	-	-	-	
Total Expenditures	2,148,921	1,557,685	(591,236)	1,367,977	(189,708)	907,322	(460,655)	-	(907,322)	
									-	
Net Increase/(Decrease)	(486,515)	(1,557,685)	(1,071,170)	(1,367,977)	189,708	(907,322)	460,655	-	907,322	