

**Pleasant Valley School District
2019-20 Adopted Budget
Assumptions**

	2019-20 Adopted	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate	2023-24 Estimate
Local Control Funding Formula (LCFF) Average Daily Attendance (ADA)	6,054.29	6,054.29	6,054.29	6054.29	6054.29
Unduplicated Pupil Percentage	32.26%	32.43%	32.49%	32.49%	32.49%
LCFF Funding per ADA (average of base grants)	\$8,174	\$8,419	\$8,655	\$8,928	\$9,211
Percent of LCFF Gap Funded	100.00%	100.00%	100.00%	100.00%	100.00%
COLA	3.26%	3.00%	2.80%	3.16%	3.16%
California Consumer Price Index (CPI-U)	3.4%	3.2%	3.1%	3.13%	3.13%
PERS Rate	20.73%	23.60%	24.90%	25.70%	25.00%
STRS Rate	16.70%	18.10%	17.80%	17.80%	17.80%
Lottery Base / Prop 20 per ADA	\$151/\$53	\$151/\$53	\$151/\$53	\$151/\$53	\$151/\$53
One-time Discretionary Funds (per ADA)	\$0	\$0	\$0	\$0	\$0
Mandate Block Grant	\$32.18	\$33.15	\$34.08	\$35.16	\$35.16

**Pleasant Valley School District
2019-20 Adopted Budget
Unrestricted, Restricted, and Total Budget**

	I Unrestricted	II Restricted	III Total Budget
Revenue			
8010-8099 LCFF/Revenue Limit	53,225,925	-	53,225,925
8100-8299 Fed Revenue	413,158	2,662,517	3,075,675
8300-8599 Othr State Rev	1,111,027	344,614	1,455,641
8600-8799 Local Revenue	1,571,944	4,445,289	6,017,233
Contributions	(9,935,409)	9,935,409	-
Total Revenue	46,386,645	17,387,829	63,774,474
Expenditures			
1000 Certificated Salaries	24,753,156	5,121,504	29,874,660
2000 Classified Salaries	6,005,902	3,193,069	9,198,971
3000 Employee Benefits	11,702,252	3,189,857	14,892,109
4000 Books & Supplies	850,404	2,200,573	3,050,977
5000 Services & Contracts	3,891,482	3,185,718	7,077,200
6000 Capital Outlay	2,000	1,151,579	1,153,579
7000 Other Outgo	741,028	1,181,749	1,922,777
Subtotal Expenditures	47,946,224	19,224,049	67,170,273
Other Financing Sources/Uses			
Interfund transfer out	-	-	-
Subtotal Other Financing	-	-	-
Total Expenditures	47,946,224	19,224,049	67,170,273
Net Increase/(Decrease)	(1,559,579)	(1,836,220)	(3,395,799)
Projected Beginning Balance	7,570,946	3,524,637	11,095,583
Ending Balance	6,011,367	1,688,417	7,699,784

**Pleasant Valley School District
Multi-Year Projection
2019-20 Adopted Budget
Unrestricted**

	2019-20 Adopted	2020-21 Estimate	change *	2021-22 Estimate	change **	2022-23 Estimate	change ***	2023-24 Estimate	change ****
Revenue									
8010-8099 LCFF/Revenue Limit	53,225,925	54,845,135	1,619,210	56,368,902	1,523,767	58,150,159	1,781,257	59,836,514	1,686,355
8100-8299 Federal Revenue	413,158	421,421	8,263	429,850	8,428	438,447	8,597	447,216	8,769
8300-8599 Other State Revenue	1,111,027	1,114,898	3,871	1,120,528	5,630	1,127,067	6,539	1,127,067	-
8600-8799 Local Revenue	1,571,944	1,619,102.32	47,158	1,667,675.39	48,573	1,717,705.65	50,030	1,769,236.82	51,531
8980-8999 Contributions	(9,935,409)	(10,249,417)	(314,008)	(10,582,831)	(333,414)	(11,236,850)	(654,019)	(11,931,288)	(694,437)
Total Revenue	46,386,645	47,751,139	1,364,494	49,004,124	1,252,985	50,196,528	1,192,404	51,248,745	1,052,217
Expenditures									
1100	20,336,765	20,641,816	305,051	20,951,444	309,627	21,265,715.38	314,272	21,584,701.11	318,986
1200	1,579,862	1,603,560	23,698	1,627,613	24,053	1,652,028	24,414	1,676,808	24,780
1300	2,409,927	2,446,076	36,149	2,482,767	36,691	2,520,009	37,242	2,557,809	37,800
1900	426,602	433,001	6,399	439,496	6,495	446,088	6,592	452,780	6,691
1000 Certificated Salaries	24,753,156	25,124,453	371,297	25,501,320	376,867	25,883,840	382,520	26,272,098	388,258
2100	32,989	33,566	577	34,154	587	34,751	598	35,360	608
2200	2,154,149	2,191,847	37,698	2,230,204	38,357	2,269,232	39,029	2,308,944	39,712
2300	811,872	824,050	12,178	836,411	12,361	848,957	12,546	861,691	12,734
2400	2,469,120	2,511,095	41,975	2,553,784	42,689	2,597,198	43,414	2,641,350	44,152
2900	537,772	575,255	37,483	625,302	50,047	679,703	54,401	738,837	59,134
2000 Classified Salaries	6,005,902	6,135,813	129,911	6,279,854	144,041	6,429,842	149,988	6,586,183	156,341
3100 STRS	4,028,098	4,459,712	431,614	4,518,355	58,643	4,586,130	67,775	4,654,922	68,792
3200 PERS	1,186,846	1,410,306	223,460	1,555,865	145,559	1,644,207	88,342	1,638,313	(5,894)
3300	814,250	828,397	14,147	842,201	13,804	856,313	14,111	870,744	14,432
3400	4,439,056	4,527,837	88,781	4,573,115	45,278	4,618,847	45,731	4,665,035.11	46,188
3500	14,810	15,630	820	15,891	260	16,157	266	16,429	272
3600	478,399	484,534	6,135	492,608	8,074	500,862	8,254	509,303	8,441
3700	732,264	717,619	(14,645)	703,266	(14,352)	689,201	(14,065)	675,417	(13,784)
3900	8,529	8,699.58	171	8,873.57	174	9,051.04	177	9,232.06	181
3000 Employee Benefits	11,702,252	12,452,734	750,482	12,710,175	257,441	12,920,767	210,592	13,039,396	118,629
4100/4200	37,875	39,155	1,280	40,392.48	1,237	41,656.76	1,264	41,656.76	-
4300	796,629	823,555	26,926	849,579.40	26,024	876,171.24	26,592	876,171.24	-

**Pleasant Valley School District
Multi-Year Projection
2019-20 Adopted Budget
Unrestricted**

	2019-20 Adopted	2020-21 Estimate	change *	2021-22 Estimate	change **	2022-23 Estimate	change ***	2023-24 Estimate	change ****
4400	15,900	16,437	537	16,939	501	17,469	530	18,016	547
4000 Books & Supplies	850,404	879,148	28,744	906,911	27,763	935,297	28,386	935,844	547
5200/5300	129,459	133,550	4,091	137,623	4,073	141,931	4,308	146,373	4,442
5400	377,509	389,438	11,929	401,316	11,878	413,877	12,561	426,832	12,954
5500/5900	1,683,560	1,599,382	(84,178)	1,519,413	(79,969)	1,413,054.00	(106,359)	1,314,140.22	(98,914)
5600	494,506	445,055	(49,451)	458,630	13,574	472,985	14,355	487,789	14,804
5700	(181,500)	(186,945)	(5,445)	(192,179)	(5,234)	(198,252)	(6,073)	(204,517)	(6,265)
5100/5800	1,387,948	1,249,153	(138,795)	1,284,129	34,976	1,324,708	40,578	1,366,569	41,861
5000 Services & Contracts	3,891,482	3,629,634	(261,848)	3,608,932	(20,702)	3,568,302	(40,629)	3,537,186	(31,117)
6000 Capital Outlay	2,000	-	(2,000)	-	-	2,000	2,000	2,000	-
7100	2,120,804	2,187,821	67,017	2,254,550	66,729	2,325,117	70,567	2,397,894	72,776
7300	(1,379,776)	(1,421,169)	(41,393)	(1,460,962)	(39,793)	(1,507,128)	(46,166)	(1,554,754)	(47,625)
7000 Other Outgo	741,028	766,652	25,624	793,588	26,936	817,989	24,401	843,140	25,151
Subtotal Expenditures	47,946,224	48,988,434	1,042,210	49,800,780	812,346	50,558,037	757,258	51,215,845	657,808
Other Financing Sources/Uses									
Interfund transfer out	-	-	-	-	-	-	-	-	-
Subtotal Other Financing	-	-	-	-	-	-	-	-	-
Total Expenditures	47,946,224	48,988,434	1,042,210	49,800,780	812,346	50,558,037	757,258	51,215,845	657,808
Net Increase/(Decrease)	(1,559,579)	(1,237,295)	322,284	(796,656)	440,639	(361,509)	435,146	32,900	394,409
Beginning Balance	7,570,946	6,011,367		4,774,072		3,977,416		3,615,906	
Projected Ending Balance	6,011,367	4,774,072		3,977,416		3,615,906		3,648,806	
Projected EB % of Expenditures	12.54%	9.75%		7.99%		7.15%		7.12%	

* Estimated changes between 2019-20 and 2020-21

** Estimated changes between 2020-21 and 2021-22

*** Estimated changes between 2021-22 and 2022-23

**** Estimated changes between 2022-23 and 2023-24

**Pleasant Valley School District
Multi Year Projection
2019-20 Adopted Budget
Restricted**

	2019-20 Adopted	2020-21 Estimate	change *	2021-22 Estimate	change **	2022-23 Estimate	change ***	2023-24 Estimate	change ****
Revenue									
8010-8099 LCFF/Revenue Limit	-	-	-	-	-	-	-	-	-
8100-8299 Federal Revenue	2,662,517	2,715,767	53,250	2,770,083	54,315	2,825,484	55,402	2,881,994	56,510
8300-8599 Othr State Revenue	344,614	3,250	(341,364)	3,341	91	3,446	106	3,555	109
8600-8799 Local Revenue	4,445,289	4,568,029	122,740	4,659,389	91,361	4,752,577	93,188	4,847,629	95,052
8900-8999 Contributions	9,935,409	10,249,417	314,008	10,582,831	333,414	11,236,850	654,019	11,931,288	694,437
Total Revenue	17,387,829	17,536,463	148,634	18,015,644	479,181	18,818,358	802,714	19,664,465	846,107
Expenditures									
1100	4,736,229	4,726,072	(10,157)	4,796,964	70,891	4,868,918	71,954	4,941,952	73,034
1200	21,280	21,599	319	21,923	324	22,252	329	22,586	334
1300	284,634	288,904	4,270	293,237	4,334	297,636	4,399	302,100	4,465
1900	79,361	80,551	1,190	81,760	1,208	82,986	1,226	84,231	1,245
1000 Certificated Salaries	5,121,504	5,117,127	(4,377)	5,193,883	76,757	5,271,792	77,908	5,350,869	79,077
2100	2,182,360	2,220,551	38,191	2,259,411	38,860	2,298,951	39,540	2,339,182	40,232
2200	474,250	484,209	9,959	494,378	10,168	504,760	10,382	515,360	10,600
2300	80,325	81,530	1,205	82,753	1,223	83,994	1,241	85,254	1,260
2400	201,618	205,146	3,528	208,736	3,590	212,389	3,653	216,106	3,717
2900	254,516	272,256	17,740	295,942	23,686	321,689	25,747	349,676	27,987
2000 Classified Salaries	3,193,069	3,263,693	70,624	3,341,220	77,527	3,421,783	80,563	3,505,578	83,795
3100 STRS	789,527	850,629	61,102	935,768	85,139	934,062	(1,706)	948,073	14,011
3200 PERS	714,171	766,380	52,209	827,804	61,424	875,001	47,197	872,012	(2,989)
3300	330,254	333,138	2,884	339,270	6,133	345,570	6,299	352,044	6,474
3400	1,220,325	1,244,732	24,407	1,269,626	24,895	1,295,019	25,393	1,320,919	25,900
3500	3,975	5,867	1,892	5,975	108	6,086	111	6,200	114
3600	130,582	129,903	(679)	132,294	2,391	134,750	2,456	137,275	2,525
3700	-	-	-	-	-	-	-	-	-
3900	1,023	1,500	477	1,500	-	1,500	-	1,500	-
3000 Employee Benefits	3,189,857	3,332,148	142,291	3,512,238	180,090	3,591,988	79,750	3,638,023	46,035
4100/4200	537,388	590,686	53,298	275,000	(315,686)	345,000	70,000	290,000	(55,000)
4300	1,525,154	1,058,770.41	(466,384)	1,091,062.90	32,292	1,125,213.17	34,150	1,125,213.17	-

**Pleasant Valley School District
Multi Year Projection
2019-20 Adopted Budget
Restricted**

	2019-20 Adopted	2020-21 Estimate	change *	2021-22 Estimate	change **	2022-23 Estimate	change ***	2023-24 Estimate	change ****
4400	138,031	142,172	4,141	146,437	4,265	150,830	4,393	155,355	4,525
4000 Books & Supplies	2,200,573	1,791,628	(408,945)	1,512,500	(279,128)	1,621,043	108,543	1,570,568	(50,475)
5200/5300	258,353	266,104	7,751	274,087	7,983	282,309	8,223	290,779	8,469
5400	10,500	10,500	-	10,500	-	10,500	-	10,500	-
5500/5900	-	-	-	-	-	-	-	-	-
5600	160,675	144,895	(15,780)	149,242	4,347	153,719	4,477	158,331	4,612
5700	6,900	6,900	-	6,900	-	6,900	-	6,900	-
5100/5800	2,749,290	2,886,755	137,465	3,031,092	144,338	3,182,647	151,555	3,341,779	159,132
5000 Services & Contracts	3,185,718	3,315,153	129,435	3,471,821	156,668	3,636,076	164,254	3,808,289	172,213
6000 Capital Outlay	1,151,579	120,000	(1,031,579)	140,000	20,000	140,000	-	140,000	-
7100/7400	-	-	-	-	-	-	-	-	-
7300	1,181,749	1,217,201	35,452	1,253,718	36,516	1,291,329	37,612	1,330,069	38,740
7000 Other Outgo	1,181,749	1,217,201	35,452	1,253,718	36,516	1,291,329	37,612	1,330,069	38,740
Subtotal Expenditures	19,224,049	18,156,950	(1,067,099)	18,425,379	268,429	18,974,010	548,630	19,343,395	369,385
Other Financing Sources/Uses									
Interfund transfer out		-		-					
Subtotal Other Financing	-	-	-	-	-				
Total Expenditures	19,224,049	18,156,950	(1,067,099)	18,425,379	268,429	18,974,010	548,630	19,343,395	369,385
Net Increase/(Decrease)	(1,836,220)	(620,487)	1,215,733	(409,735)	210,752	(155,652)	254,083	321,070	476,722
Beginning Balance	3,524,637	1,688,417		1,067,930		658,195		502,543	
Ending Balance	1,688,417	1,067,930		658,195		502,543		823,613	
Projected EB % of Expenditures	8.78%	5.88%		3.57%		2.65%		4.26%	

* Estimated changes between 2019-20 and 2020-21

** Estimated changes between 2020-21 and 2021-22

*** Estimated changes between 2021-22 and 2022-23

**** Estimated changes between 2022-23 and 2023-24

**Pleasant Valley School District
Multi-Year Projection
2019-20 Adopted Budget
Restricted and Unrestricted**

	2019-20 Adopted	2020-2021 Estimate	change *	2021-2022 Estimate	change **	2022-2023 Estimate	change ***	2023-2024 Estimate	change ****
Revenue									
8010-8099 LCFF/Revenue Limit	53,225,925	54,845,135	1,619,210	56,368,902	1,523,767	58,150,159	1,781,257	59,836,514	1,686,355
8100-8299 Federal Revenue	3,075,675	3,137,189	61,514	3,199,932	62,744	3,263,931	63,999	3,329,210	65,279
8300-8599 Othr State Revenue	1,455,641	1,118,147	(337,494)	1,123,869	5,721	1,130,513	6,644	1,130,622	109
8600-8799 Local Revenue	6,017,233	6,187,131	169,898	6,327,065	139,934	6,470,283	143,218	6,616,866	146,583
8900-8999 Contributions	-	-	-	-	-	-	-	-	-
Total Revenue	63,774,474	65,287,602	1,513,128	67,019,768	1,732,166	69,014,886	1,995,118	70,913,211	1,898,325
Expenditures									
1100	25,072,994	25,367,889	294,895	25,748,407	380,518	26,134,633	386,226	26,526,653	392,020
1200	1,601,142	1,625,159	24,017	1,649,537	24,377	1,674,280	24,743	1,699,394	25,114
1300	2,694,561	2,734,979	40,418	2,776,004	41,025	2,817,644	41,640	2,859,909	42,265
1900	505,963	513,552	7,589	521,256	7,703	529,075	7,819	537,011	7,936
1000 Certificated Salaries	29,874,660	30,241,580	366,920	30,695,204	453,624	31,155,632	460,428	31,622,966	467,334
2100	2,215,349	2,254,118	38,769	2,293,565	39,447	2,333,702	40,137	2,374,542	40,840
2200	2,628,399	2,676,056	47,657	2,724,582	48,526	2,773,992	49,410	2,824,304	50,312
2300	892,197	905,580	13,383	919,164	13,584	932,951	13,787	946,945	13,994
2400	2,670,738	2,716,241	45,503	2,762,520	46,279	2,809,587	47,067	2,857,456	47,869
2900	792,288	847,510	55,222	921,244	73,733	1,001,392	80,148	1,088,513	87,121
2000 Classified Salaries	9,198,971	9,399,505	200,534	9,621,074	221,569	9,851,625	230,551	10,091,760	240,136
3100 STRS	4,817,625	5,310,341	492,716	5,454,123	143,782	5,520,192	66,069	5,602,995	82,803
3200 PERS	1,901,017	2,176,686	275,669	2,383,669	206,983	2,519,208	135,539	2,510,325	(8,883)
3300	1,144,504	1,161,535	17,031	1,181,471	19,937	1,201,882	20,411	1,222,788	20,906
3400	5,659,381	5,772,569	113,188	5,842,742	70,173	5,913,865	71,124	5,985,954	72,089
3500	18,785	21,497	2,712	21,865	368	22,242	377	22,629	386
3600	608,981	614,437	5,456	624,902	10,465	635,612	10,710	646,578	10,966
3700	732,264	717,619	(14,645)	703,266	(14,352)	689,201	(14,065)	675,417	(13,784)
3900	9,552	10,200	648	10,374	174	10,551	177	10,732	181
3000 Employee Benefits	14,892,109	15,784,882	892,773	16,222,413	437,530	16,512,755	290,342	16,677,419	164,664
4100/4200	575,263	629,841	54,578	315,392	(314,449)	386,657	71,264	331,657	(55,000)
4300	2,321,783	1,882,325	(439,458)	1,940,642	58,317	2,001,384	60,742	2,001,384	-
4400	153,931	158,609	4,678	163,376	4,766	168,299	4,923	173,371	5,072
4000 Books & Supplies	3,050,977	2,670,776	(380,201)	2,419,411	(251,365)	2,556,340	136,930	2,506,412	(49,928)
5200/5300	387,812	399,653	11,841	411,710	12,056	424,240	12,530	437,152	12,912
5400	388,009	399,938	11,929	411,816	11,878	424,377	12,561	437,332	12,954

5500/5900	1,683,560	1,599,382	(84,178)	1,519,413	(79,969)	1,413,054	(106,359)	1,314,140	(98,914)
5600	655,181	589,951	(65,230)	607,872	17,921	626,704	18,832	646,120	19,416
5700	(174,600)	(180,045)	(5,445)	(185,279)	(5,234)	(191,352)	(6,073)	(197,617)	(6,265)
5100/5800	4,137,238	4,135,908	(1,330)	4,315,222	179,314	4,507,355	192,133	4,708,348	200,993
5000 Services & Contracts	7,077,200	6,944,787	(132,413)	7,080,753	135,966	7,204,378	123,625	7,345,475	141,097
6000 Capital Outlay	1,153,579	120,000	(1,031,579)	140,000	20,000	142,000	2,000	142,000	-
7100/7400	2,120,804	2,187,821	67,017	2,254,550	66,729	2,325,117	70,567	2,397,894	72,776
7300/7600	(198,027)	(203,968)	(5,941)	(207,245)	(3,277)	(215,799)	(8,555)	(224,685)	(8,885)
7000 Other Outgo	1,922,777	1,983,854	61,077	2,047,305	63,452	2,109,318	62,013	2,173,209	63,891
Subtotal Expenditures	67,170,273	67,145,384	(22,889)	68,226,159	1,080,775	69,532,047	1,305,888	70,559,241	1,027,194
Other Financing Sources/Uses									
Interfund transfer out	-	-	-	-	-	-	-	-	-
Subtotal Other Financing	-	-	-	-	-	-	-	-	-
Total Expenditures	67,170,273	67,145,384	(22,889)	68,226,159	1,080,775	69,532,047	1,305,888	70,559,241	1,027,194
Net Increase/(Decrease)	(3,395,799)	(1,857,782)	1,536,017	(1,206,391)	651,391	(517,161)	689,230	353,970	871,131
Beginning Balance	11,095,583	7,699,784	(1,857,782)	5,842,002	(1,206,391)	4,635,611		4,118,449	
Ending Balance	7,699,784	5,842,002		4,635,611		4,118,449		4,472,419	
Projected EB % of Expenditures	11.46%	8.70%		6.79%		5.92%		6.34%	

* Estimated changes between 2019-20 and 2020-21

** Estimated changes between 2020-21 and 2021-22

*** Estimated changes between 2021-22 and 2022-23

**** Estimated changes between 2022-23 and 2023-24