

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

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

**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 **
Revenue					
8010-8099 LCFF/Revenue Limit	53,225,925	54,845,135	1,619,210	56,368,902	1,523,767
8100-8299 Federal Revenue	413,158	421,421	8,263	429,850	8,428
8300-8599 Other State Revenue	1,111,027	1,114,898	3,871	1,120,528	5,630
8600-8799 Local Revenue	1,571,944	1,619,102.32	47,158	1,667,675.39	48,573
8980-8999 Contributions	(9,935,409)	(10,249,417)	(314,008)	(10,582,831)	(333,414)
Total Revenue	46,386,645	47,751,139	1,364,494	49,004,124	1,252,985
Expenditures					
1100	20,336,765	20,641,816	305,051	20,951,444	309,627
1200	1,579,862	1,603,560	23,698	1,627,613	24,053
1300	2,409,927	2,446,076	36,149	2,482,767	36,691
1900	426,602	433,001	6,399	439,496	6,495
1000 Certificated Salaries	24,753,156	25,124,453	371,297	25,501,320	376,867
2100	32,989	33,566	577	34,154	587
2200	2,154,149	2,191,847	37,698	2,230,204	38,357
2300	811,872	824,050	12,178	836,411	12,361
2400	2,469,120	2,511,095	41,975	2,553,784	42,689
2900	537,772	575,255	37,483	625,302	50,047
2000 Classified Salaries	6,005,902	6,135,813	129,911	6,279,854	144,041
3100 STRS	4,028,098	4,459,712	431,614	4,518,355	58,643
3200 PERS	1,186,846	1,410,306	223,460	1,555,865	145,559
3300	814,250	828,397	14,147	842,201	13,804
3400	4,439,056	4,527,837	88,781	4,573,115	45,278
3500	14,810	15,630	820	15,891	260
3600	478,399	484,534	6,135	492,608	8,074
3700	732,264	717,619	(14,645)	703,266	(14,352)
3900	8,529	8,699.58	171	8,873.57	174
3000 Employee Benefits	11,702,252	12,452,734	750,482	12,710,175	257,441
4100/4200	37,875	39,155	1,280	40,392.48	1,237
4300	796,629	823,555	26,926	849,579.40	26,024
4400	15,900	16,437	537	16,939	501
4000 Books & Supplies	850,404	879,148	28,744	906,911	27,763
5200/5300	129,459	133,550	4,091	137,623	4,073
5400	377,509	389,438	11,929	401,316	11,878
5500/5900	1,683,560	1,599,382	(84,178)	1,519,413	(79,969)
5600	494,506	445,055	(49,451)	458,630	13,574
5700	(181,500)	(186,945)	(5,445)	(192,179)	(5,234)
5100/5800	1,387,948	1,249,153	(138,795)	1,284,129	34,976
5000 Services & Contracts	3,891,482	3,629,634	(261,848)	3,608,932	(20,702)
6000 Capital Outlay	2,000	-	(2,000)	-	-
7100	2,120,804	2,187,821	67,017	2,254,550	66,729
7300	(1,379,776)	(1,421,169)	(41,393)	(1,460,962)	(39,793)
7000 Other Outgo	741,028	766,652	25,624	793,588	26,936
Subtotal Expenditures	47,946,224	48,988,434	1,042,210	49,800,780	812,346

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

	2019-20 Adopted	2020-21 Estimate	change *	2021-22 Estimate	change **
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
Net Increase/(Decrease)	(1,559,579)	(1,237,295)	322,284	(796,656)	440,639
Beginning Balance	7,570,946	6,011,367		4,774,072	
Projected Ending Balance	6,011,367	4,774,072		3,977,416	
Projected EB % of Expenditures	12.54%	9.75%		7.99%	

* Estimated changes between 2019-20 and 2020-21

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

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

	2019-20 Adopted	2020-21 Estimate	change *	2021-22 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
8300-8599 Othr State Revenue	344,614	3,250	(341,364)	3,341	91
8600-8799 Local Revenue	4,445,289	4,568,029	122,740	4,659,389	91,361
8900-8999 Contributions	9,935,409	10,249,417	314,008	10,582,831	333,414
Total Revenue	17,387,829	17,536,463	148,634	18,015,644	479,181
Expenditures					
1100	4,736,229	4,726,072	(10,157)	4,796,964	70,891
1200	21,280	21,599	319	21,923	324
1300	284,634	288,904	4,270	293,237	4,334
1900	79,361	80,551	1,190	81,760	1,208
1000 Certificated Salaries	5,121,504	5,117,127	(4,377)	5,193,883	76,757
2100	2,182,360	2,220,551	38,191	2,259,411	38,860
2200	474,250	484,209	9,959	494,378	10,168
2300	80,325	81,530	1,205	82,753	1,223
2400	201,618	205,146	3,528	208,736	3,590
2900	254,516	272,256	17,740	295,942	23,686
2000 Classified Salaries	3,193,069	3,263,693	70,624	3,341,220	77,527
3100 STRS	789,527	850,629	61,102	935,768	85,139
3200 PERS	714,171	766,380	52,209	827,804	61,424
3300	330,254	333,138	2,884	339,270	6,133
3400	1,220,325	1,244,732	24,407	1,269,626	24,895
3500	3,975	5,867	1,892	5,975	108
3600	130,582	129,903	(679)	132,294	2,391
3700	-	-	-	-	-
3900	1,023	1,500	477	1,500	-
3000 Employee Benefits	3,189,857	3,332,148	142,291	3,512,238	180,090
4100/4200	537,388	590,686	53,298	275,000	(315,686)
4300	1,525,154	1,058,770.41	(466,384)	1,091,062.90	32,292
4400	138,031	142,172	4,141	146,437	4,265
4000 Books & Supplies	2,200,573	1,791,628	(408,945)	1,512,500	(279,128)
5200/5300	258,353	266,104	7,751	274,087	7,983
5400	10,500	10,500	-	10,500	-
5500/5900	-	-	-	-	-
5600	160,675	144,895	(15,780)	149,242	4,347
5700	6,900	6,900	-	6,900	-
5100/5800	2,749,290	2,886,755	137,465	3,031,092	144,338
5000 Services & Contracts	3,185,718	3,315,153	129,435	3,471,821	156,668
6000 Capital Outlay	1,151,579	120,000	(1,031,579)	140,000	20,000
7100/7400	-	-	-	-	-
7300	1,181,749	1,217,201	35,452	1,253,718	36,516
7000 Other Outgo	1,181,749	1,217,201	35,452	1,253,718	36,516
Subtotal Expenditures	19,224,049	18,156,950	(1,067,099)	18,425,379	268,429

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

	2019-20 Adopted	2020-21 Estimate	change *	2021-22 Estimate	change **
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
Net Increase/(Decrease)	(1,836,220)	(620,487)	1,215,733	(409,735)	210,752
Beginning Balance	3,524,637	1,688,417		1,067,930	
Ending Balance	1,688,417	1,067,930		658,195	
Projected EB % of Expenditures	8.78%	5.88%		3.57%	

* Estimated changes between 2019-20 and 2020-21

**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 **
Revenue					
8010-8099 LCFF/Revenue Limit	53,225,925	54,845,135	1,619,210	56,368,902	1,523,767
8100-8299 Federal Revenue	3,075,675	3,137,189	61,514	3,199,932	62,744
8300-8599 Othr State Revenue	1,455,641	1,118,147	(337,494)	1,123,869	5,721
8600-8799 Local Revenue	6,017,233	6,187,131	169,898	6,327,065	139,934
8900-8999 Contributions	-	-	-	-	-
Total Revenue	63,774,474	65,287,602	1,513,128	67,019,768	1,732,166
Expenditures					
1100	25,072,994	25,367,889	294,895	25,748,407	380,518
1200	1,601,142	1,625,159	24,017	1,649,537	24,377
1300	2,694,561	2,734,979	40,418	2,776,004	41,025
1900	505,963	513,552	7,589	521,256	7,703
1000 Certificated Salaries	29,874,660	30,241,580	366,920	30,695,204	453,624
2100	2,215,349	2,254,118	38,769	2,293,565	39,447
2200	2,628,399	2,676,056	47,657	2,724,582	48,526
2300	892,197	905,580	13,383	919,164	13,584
2400	2,670,738	2,716,241	45,503	2,762,520	46,279
2900	792,288	847,510	55,222	921,244	73,733
2000 Classified Salaries	9,198,971	9,399,505	200,534	9,621,074	221,569
3100 STRS	4,817,625	5,310,341	492,716	5,454,123	143,782
3200 PERS	1,901,017	2,176,686	275,669	2,383,669	206,983
3300	1,144,504	1,161,535	17,031	1,181,471	19,937
3400	5,659,381	5,772,569	113,188	5,842,742	70,173
3500	18,785	21,497	2,712	21,865	368
3600	608,981	614,437	5,456	624,902	10,465
3700	732,264	717,619	(14,645)	703,266	(14,352)
3900	9,552	10,200	648	10,374	174
3000 Employee Benefits	14,892,109	15,784,882	892,773	16,222,413	437,530
4100/4200	575,263	629,841	54,578	315,392	(314,449)
4300	2,321,783	1,882,325	(439,458)	1,940,642	58,317
4400	153,931	158,609	4,678	163,376	4,766
4000 Books & Supplies	3,050,977	2,670,776	(380,201)	2,419,411	(251,365)
5200/5300	387,812	399,653	11,841	411,710	12,056
5400	388,009	399,938	11,929	411,816	11,878
5500/5900	1,683,560	1,599,382	(84,178)	1,519,413	(79,969)
5600	655,181	589,951	(65,230)	607,872	17,921
5700	(174,600)	(180,045)	(5,445)	(185,279)	(5,234)
5100/5800	4,137,238	4,135,908	(1,330)	4,315,222	179,314
5000 Services & Contracts	7,077,200	6,944,787	(132,413)	7,080,753	135,966
6000 Capital Outlay	1,153,579	120,000	(1,033,579)	140,000	20,000
7100/7400	2,120,804	2,187,821	67,017	2,254,550	66,729
7300/7600	(198,027)	(203,968)	(5,941)	(207,245)	(3,277)
7000 Other Outgo	1,922,777	1,983,854	61,077	2,047,305	63,452
Subtotal Expenditures	67,170,273	67,145,384	(24,889)	68,226,159	1,080,775
Other Financing Sources/Uses					
Interfund transfer out		-		-	

Subtotal Other Financing	-	-	-	-	-
Total Expenditures	67,170,273	67,145,384	(24,889)	68,226,159	1,080,775
Net Increase/(Decrease)	(3,395,799)	(1,857,782)	1,538,017	(1,206,391)	651,391
Beginning Balance	11,095,583	7,699,784	(1,857,782)	5,842,002	(1,206,391)
Ending Balance	7,699,784	5,842,002		4,635,611	
Projected EB % of Expenditures	11.46%	8.70%		6.79%	

* Estimated changes between 2019-20 and 2020-21

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