

**Pleasant Valley School District  
2018-19 2nd Interim Budget  
Assumptions**

	<b>2018-19 2nd Interim</b>	<b>2019-20 Estimate</b>	<b>2020-21 Estimate</b>	<b>2021-22 Estimate</b>	<b>2022-23 Estimate</b>
Local Control Funding Formula (LCFF) Average Daily Attendance (ADA)	6,049.49	6,049.49	6,049.49	6,049.49	6,049.49
Unduplicated Pupil Percentage	31.40%	32.23%	32.32%	32.32%	32.32%
LCFF Funding per ADA (average of base grants)	\$7,867	\$8,140	\$8,372	\$8,617	\$8,867
Percent of LCFF Gap Funded	100.00%	100.00%	100.00%	100.00%	100.00%
COLA	3.70%	3.46%	2.86%	2.92%	2.90%
California Consumer Price Index (CPI-U)	3.7%	3.5%	3.2%	2.94%	3.00%
PERS Rate	18.06%	20.70%	23.40%	24.50%	25.00%
STRS Rate	16.28%	17.10%	18.10%	18.10%	17.60%
Lottery Base / Prop 20 per ADA	\$151/\$53	\$151/\$53	\$151/\$53	\$151/\$53	\$151/\$53
One-time Discretionary Funds (per ADA)	\$184	\$0	\$0	\$0	\$0
Mandate Block Grant	\$31.16	\$32.24	\$33.16	\$34.13	\$35.12

**Pleasant Valley School District  
2018-19 2nd Interim Budget  
Unrestricted, Restricted, and Total Budget**

	I Unrestricted	II Restricted	III Total Budget
<b>Revenue</b>			
8010-8099 LCFF/Revenue Limit	52,304,546	-	52,304,546
8100-8299 Fed Revenue	394,756	2,556,966	2,951,722
8300-8599 Othr State Rev	2,261,352	2,252,980	4,514,332
8600-8799 Local Revenue	1,760,452	4,823,126	6,583,578
Contributions	(9,017,929)	9,017,929	-
<b>Total Revenue</b>	<b>47,703,177</b>	<b>18,651,001</b>	<b>66,354,178</b>
<b>Expenditures</b>			
1000 Certificated Salaries	24,937,834	5,292,078	30,229,912
2000 Classified Salaries	5,907,585	3,414,205	9,321,790
3000 Employee Benefits	11,155,158	3,080,804	14,235,962
4000 Books & Supplies	1,448,478	2,266,342	3,714,820
5000 Services & Contracts	3,974,640	3,413,407	7,388,047
6000 Capital Outlay	-	1,567,766	1,567,766
7000 Other Outgo	614,101	943,433	1,557,534
<b>Subtotal Expenditures</b>	<b>48,037,796</b>	<b>19,978,035</b>	<b>68,015,831</b>
<b>Other Financing Sources/Uses</b>			
Interfund transfer out			
<b>Subtotal Other Financing</b>			
<b>Total Expenditures</b>	<b>48,037,796</b>	<b>19,978,035</b>	<b>68,015,831</b>
<b>Net Increase/(Decrease)</b>	<b>(334,619)</b>	<b>(1,327,034)</b>	<b>(1,661,653)</b>
<b>Projected Beginning Balance</b>	<b>8,158,789</b>	<b>2,977,692</b>	<b>11,136,481</b>
<b>Ending Balance</b>	<b>7,824,170</b>	<b>1,650,658</b>	<b>9,474,828</b>

**Pleasant Valley School District  
Multi-Year Projection  
2018-19 2nd Interim Budget  
Unrestricted**

	2018-19 Adopted	2018-19 2nd Interim	change *	2019-20 Estimate	change **	2020-21 Estimate	change ***
<b>Revenue</b>							
8010-8099 LCFF/Revenue Limit	51,420,810	52,304,546	883,736	53,791,053	1,486,507	55,319,301	1,528,248
8100-8299 Federal Revenue	172,813	394,756	221,943	402,651	7,895	410,704	8,053
8300-8599 Other State Revenue	3,209,331	2,261,352	(947,979)	1,111,664	(1,149,688)	1,117,229	5,566
8600-8799 Local Revenue	1,403,307	1,760,452	357,145	1,785,955.56	25,504	1,812,224.23	26,269
8980-8999 Contributions	(7,763,691)	(9,017,929)	(1,254,238)	(10,247,016)	(1,229,087)	(10,805,649)	(558,633)
<b>Total Revenue</b>	<b>48,442,570</b>	<b>47,703,177</b>	<b>(739,393)</b>	<b>46,844,307</b>	<b>(858,870)</b>	<b>47,853,809</b>	<b>1,009,502</b>
<b>Expenditures</b>							
1100	20,198,509	20,471,765	273,256	20,778,841	307,076	21,090,524	311,683
1200	1,637,091	1,620,003	(17,088)	1,644,303	24,300	1,668,968	24,665
1300	2,457,490	2,355,714	(101,776)	2,391,050	35,336	2,426,915	35,866
1900	419,864	490,352	70,488	497,707	7,355	505,173	7,466
<b>1000 Certificated Salaries</b>	<b>24,712,954</b>	<b>24,937,834</b>	<b>224,880</b>	<b>25,311,902</b>	<b>374,068</b>	<b>25,691,580</b>	<b>379,679</b>
2100	12,409	44,381	31,972	45,158	777	45,948	790
2200	2,259,252	2,263,522	4,270	2,303,134	39,612	2,343,438	40,305
2300	702,848	683,979	(18,869)	694,239	10,260	704,652	10,414
2400	2,464,362	2,473,984	9,622	2,516,042	42,058	2,558,814	42,773
2900	441,148	441,719	571	472,507	30,788	513,615	41,108
<b>2000 Classified Salaries</b>	<b>5,880,019</b>	<b>5,907,585</b>	<b>27,566</b>	<b>6,031,079</b>	<b>123,494</b>	<b>6,166,468</b>	<b>135,389</b>
3100 STRS	3,954,309	3,947,353	(6,956)	4,308,425	361,072	4,628,785	320,360
3200 PERS	1,020,684	1,030,213	9,529	1,242,191	211,978	1,435,739	193,548
3300	810,683	800,307	(10,376)	830,589	30,282	844,238	13,649
3400	4,000,422	4,010,119	9,697	4,090,321	80,202	4,131,225	40,903
3500	14,815	14,794	(21)	15,671	877	15,929	258
3600	578,681	581,735	3,054	689,546	107,811	700,877	11,331
3700	534,223	762,747	228,524	762,747	-	747,492	(15,255)
3900	7,790	7,890	100	8,047.80	158	8,208.76	161
<b>3000 Employee Benefits</b>	<b>10,921,607</b>	<b>11,155,158</b>	<b>233,551</b>	<b>11,947,538</b>	<b>792,380</b>	<b>12,512,494</b>	<b>564,956</b>
4100/4200	71,568	36,378	(35,190)	25,109	(11,269)	25,863	753
4300	867,644	1,408,960	541,316	1,068,960	(340,000)	1,103,487.41	34,527
4400	479,598	3,140	(476,458)	3,250	110	3,355	105
<b>4000 Books &amp; Supplies</b>	<b>1,418,810</b>	<b>1,448,478</b>	<b>29,668</b>	<b>1,097,319</b>	<b>(351,159)</b>	<b>1,132,705</b>	<b>35,386</b>
5200/5300	109,044	148,492	39,448	153,689	5,197	158,653	4,964
5400	349,509	374,509	25,000	387,617	13,108	400,137	12,520
5500/5900	1,620,670	1,667,877	47,207	1,584,483	(83,394)	1,473,569	(110,914)
5600	725,319	706,769	(18,550)	636,092	(70,677)	656,638	20,546
5700	(194,700)	(194,350)	350	(201,075)	(6,725)	(206,825)	(5,751)
5100/5800	1,364,982	1,271,343	(93,639)	1,144,209	(127,134)	1,176,933	32,724
<b>5000 Services &amp; Contracts</b>	<b>3,974,824</b>	<b>3,974,640</b>	<b>(184)</b>	<b>3,705,015</b>	<b>(269,625)</b>	<b>3,659,105</b>	<b>(45,910)</b>
<b>6000 Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7100	1,881,293	1,791,423	(89,870)	1,854,123	62,700	1,914,011	59,888
7300	(262,789)	(1,177,322)	(914,533)	(1,218,057)	(40,735)	(1,252,894)	(34,836)
<b>7000 Other Outgo</b>	<b>1,618,504</b>	<b>614,101</b>	<b>(1,004,403)</b>	<b>636,065</b>	<b>21,964</b>	<b>661,117</b>	<b>25,052</b>
<b>Subtotal Expenditures</b>	<b>48,526,718</b>	<b>48,037,796</b>	<b>(488,922)</b>	<b>48,728,918</b>	<b>691,122</b>	<b>49,823,469</b>	<b>1,094,551</b>
<b>Other Financing Sources/Uses</b>							

**Pleasant Valley School District  
Multi-Year Projection  
2018-19 2nd Interim Budget  
Unrestricted**

	<b>2018-19 Adopted</b>	<b>2018-19 2nd Interim</b>	<b>change *</b>	<b>2019-20 Estimate</b>	<b>change **</b>	<b>2020-21 Estimate</b>	<b>change ***</b>
Interfund transfer out	-	-	-	-	-	-	-
<b>Subtotal Other Financing</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>48,526,718</b>	<b>48,037,796</b>	<b>(488,922)</b>	<b>48,728,918</b>	<b>691,122</b>	<b>49,823,469</b>	<b>1,094,551</b>
<b>Net Increase/(Decrease)</b>	<b>(84,148)</b>	<b>(334,619)</b>	<b>(250,471)</b>	<b>(1,884,611)</b>	<b>(1,549,992)</b>	<b>(1,969,660)</b>	<b>(85,049)</b>
Beginning Balance	8,158,789	8,158,789		7,824,170		5,939,559	
Projected Ending Balance	8,074,641	7,824,170		5,939,559		3,969,899	
Projected EB % of Expenditures	16.64%	16.29%		12.19%		7.97%	

\* Changes between 2018-19 Adopted Budget and 2nd Interim

\*\* Estimated changes between 2018-19 and 2019-20

\*\*\* Estimated changes between 2019-20 and 2020-21

**Pleasant Valley School District  
Multi Year Projection  
2018-19 2nd Interim Budget  
Restricted**

	2018-19 Adopted	2018-19 2nd Interim	change *	2019-20 Estimate	change **	2020-21 Estimate	change ***
<b>Revenue</b>							
8010-8099 LCFF/Revenue Limit	-	-	-	-	-	-	-
8100-8299 Federal Revenue	2,491,759	2,556,966	65,207	2,608,105	51,139	2,660,267	52,162
8300-8599 Othr State Revenue	427,801	2,252,980	1,825,179	442,603	(1,810,377)	455,261	12,658
8600-8799 Local Revenue	4,583,218	4,823,126	239,908	4,150,616	(672,510)	4,275,134	124,518
8900-8999 Contributions	7,763,691	9,017,929	1,254,238	10,247,016	1,229,087	10,805,649	558,633
<b>Total Revenue</b>	<b>15,266,469</b>	<b>18,651,001</b>	<b>3,384,532</b>	<b>17,448,340</b>	<b>(1,202,661)</b>	<b>18,196,313</b>	<b>747,972</b>
<b>Expenditures</b>							
1100	4,195,178	4,877,039	681,861	4,950,195	73,156	5,024,448	74,253
1200	29,558	29,558	-	30,001	443	30,451	450
1300	359,257	385,481	26,224	391,263	5,782	397,132	5,869
1900	-	-	-	-	-	-	-
<b>1000 Certificated Salaries</b>	<b>4,583,993</b>	<b>5,292,078</b>	<b>708,085</b>	<b>5,371,459</b>	<b>79,381</b>	<b>5,452,031</b>	<b>80,572</b>
2100	2,220,931	2,331,741	110,810	2,372,546	40,805	2,414,066	41,520
2200	414,850	461,708	46,858	471,404	9,696	481,303	9,899
2300	210,532	190,532	(20,000)	106,936	(83,596)	108,540	1,604
2400	223,536	232,173	8,637	178,453	(53,720)	181,576	3,123
2900	194,623	198,051	3,428	211,855	13,804	230,287	18,431
<b>2000 Classified Salaries</b>	<b>3,264,472</b>	<b>3,414,205</b>	<b>149,733</b>	<b>3,341,195</b>	<b>(73,010)</b>	<b>3,415,772</b>	<b>74,577</b>
3100 STRS	693,030	797,468	104,438	969,366	171,898	1,036,548	67,182
3200 PERS	622,587	633,811	11,224	691,494	57,683	798,693	107,199
3300	317,646	339,775	22,129	346,328	6,553	352,495	6,167
3400	1,116,697	1,139,449	22,752	1,162,238	22,789	1,185,483	23,245
3500	3,734	4,125	391	6,099	1,974	6,207	109
3600	148,339	164,459	16,120	191,678	27,219	195,092	3,413
3700	-	-	-	-	-	-	-
3900	1,748	1,717	(31)	1,500	(217)	1,500	-
<b>3000 Employee Benefits</b>	<b>2,903,781</b>	<b>3,080,804</b>	<b>177,023</b>	<b>3,368,703</b>	<b>287,899</b>	<b>3,576,018</b>	<b>207,315</b>
4100/4200	274,022	362,318	88,296	590,686	228,368	510,000	(80,686)
4300	1,390,342	1,744,813	354,471	1,121,960	(622,853)	1,155,619	33,659
4400	115,900	159,211	43,311	163,669	4,458	168,579	4,910
<b>4000 Books &amp; Supplies</b>	<b>1,780,264</b>	<b>2,266,342</b>	<b>486,078</b>	<b>1,876,315</b>	<b>(390,027)</b>	<b>1,834,198</b>	<b>(42,117)</b>
5200/5300	57,112	158,701	101,589	163,145	4,444	168,039	4,894
5400	11,753	11,753	-	11,753	-	11,753	-
5500/5900	1,140	2,458	1,318	2,537	79	2,613	76
5600	130,794	135,973	5,179	140,052	4,079	144,254	4,202
5700	20,100	34,002	13,902	34,002	-	34,002	-
5100/5800	2,157,166	3,070,520	913,354	3,016,162	(54,358)	3,257,455	241,293
<b>5000 Services &amp; Contracts</b>	<b>2,378,065</b>	<b>3,413,407</b>	<b>1,035,342</b>	<b>3,367,650</b>	<b>(45,757)</b>	<b>3,618,115</b>	<b>250,465</b>
<b>6000 Capital Outlay</b>	<b>80,000</b>	<b>1,567,766</b>	<b>1,487,766</b>	<b>120,000</b>	<b>(1,447,766)</b>	<b>140,000</b>	<b>20,000</b>
7100/7400	-	-	-	-	-	-	-
7300	136,389	943,433	807,044	635,000	(308,433)	666,750	31,750
<b>7000 Other Outgo</b>	<b>136,389</b>	<b>943,433</b>	<b>807,044</b>	<b>635,000</b>	<b>(308,433)</b>	<b>666,750</b>	<b>31,750</b>
<b>Subtotal Expenditures</b>	<b>15,126,964</b>	<b>19,978,035</b>	<b>4,851,071</b>	<b>18,080,322</b>	<b>(1,897,713)</b>	<b>18,702,884</b>	<b>622,562</b>
<b>Other Financing Sources/Uses</b>							

**Pleasant Valley School District  
Multi Year Projection  
2018-19 2nd Interim Budget  
Restricted**

	<b>2018-19 Adopted</b>	<b>2018-19 2nd Interim</b>	<b>change *</b>	<b>2019-20 Estimate</b>	<b>change **</b>	<b>2020-21 Estimate</b>	<b>change ***</b>
Interfund transfer out				-		-	
<b>Subtotal Other Financing</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>15,126,964</b>	<b>19,978,035</b>	<b>4,851,071</b>	<b>18,080,322</b>	<b>(1,897,713)</b>	<b>18,702,884</b>	<b>622,562</b>
<b>Net Increase/(Decrease)</b>	<b>139,505</b>	<b>(1,327,034)</b>	<b>(1,466,539)</b>	<b>(631,981)</b>	<b>695,053</b>	<b>(506,571)</b>	<b>125,410</b>
Beginning Balance	2,977,692	2,977,692		1,650,658		1,018,677	
Ending Balance	3,117,197	1,650,658		1,018,677		512,105	
Projected EB % of Expenditures	20.61%	8.26%		5.63%		2.74%	

\* **Changes between 2018-19 Adopted Budget and 2nd Interim**

\*\* **Estimated changes between 2018-19 and 2019-20**

\*\*\* **Estimated changes between 2019-20 and 2020-21**

**Pleasant Valley School District  
Multi-Year Projection  
2018-19 2nd Interim Budget  
Restricted and Unrestricted**

	2018-19 Adopted	2018-19 1st Interim	change *	2019-20 Estimate	change **	2020-21 Estimate	change ***
<b>Revenue</b>							
8010-8099 LCFF/Revenue Limit	51,420,810	52,304,546	883,736	53,791,053	1,486,507	55,319,301	1,528,248
8100-8299 Federal Revenue	2,664,572	2,951,722	287,150	3,010,756	59,034	3,070,972	60,215
8300-8599 Othr State Revenue	3,637,132	4,514,332	877,200	1,554,266	(2,960,066)	1,572,490	18,224
8600-8799 Local Revenue	5,986,525	6,583,578	597,053	5,936,572	(647,006)	6,087,359	150,787
8900-8999 Contributions	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>63,709,039</b>	<b>66,354,178</b>	<b>2,645,139</b>	<b>64,292,647</b>	<b>(2,061,531)</b>	<b>66,050,122</b>	<b>1,757,474</b>
<b>Expenditures</b>							
1100	24,393,687	25,348,804	955,117	25,729,036	380,232	26,114,972	385,936
1200	1,666,649	1,649,561	(17,088)	1,674,304	24,743	1,699,419	25,115
1300	2,816,747	2,741,195	(75,552)	2,782,313	41,118	2,824,048	41,735
1900	419,864	490,352	70,488	497,707	7,355	505,173	7,466
<b>1000 Certificated Salaries</b>	<b>29,296,947</b>	<b>30,229,912</b>	<b>932,965</b>	<b>30,683,361</b>	<b>453,449</b>	<b>31,143,611</b>	<b>460,250</b>
2100	2,233,340	2,376,122	142,782	2,417,704	41,582	2,460,014	42,310
2200	2,674,102	2,725,230	51,128	2,774,538	49,308	2,824,742	50,204
2300	913,380	874,511	(38,869)	801,175	(73,336)	813,193	12,018
2400	2,687,898	2,706,157	18,259	2,694,495	(11,662)	2,740,391	45,896
2900	635,771	639,770	3,999	684,362	44,592	743,901	59,539
<b>2000 Classified Salaries</b>	<b>9,144,491</b>	<b>9,321,790</b>	<b>177,299</b>	<b>9,372,274</b>	<b>50,484</b>	<b>9,582,240</b>	<b>209,967</b>
3100 STRS	4,647,339	4,744,821	97,482	5,277,791	532,970	5,665,333	387,542
3200 PERS	1,643,271	1,664,024	20,753	1,933,685	269,661	2,234,432	300,747
3300	1,128,329	1,140,082	11,753	1,176,917	36,835	1,196,733	19,816
3400	5,117,119	5,149,568	32,449	5,252,559	102,991	5,316,707	64,148
3500	18,549	18,919	370	21,770	2,851	22,136	366
3600	727,020	746,194	19,174	881,224	135,030	895,969	14,745
3700	534,223	762,747	228,524	762,747	-	747,492	(15,255)
3900	9,538	9,607	69	9,548	(59)	9,709	161
<b>3000 Employee Benefits</b>	<b>13,825,388</b>	<b>14,235,962</b>	<b>410,574</b>	<b>15,316,241</b>	<b>1,080,279</b>	<b>16,088,512</b>	<b>772,271</b>
4100/4200	345,590	398,696	53,106	615,795	217,099	535,863	(79,933)
4300	2,257,986	3,153,773	895,787	2,190,920	(962,853)	2,259,106	68,186
4400	595,498	162,351	(433,147)	166,919	4,568	171,934	5,015
<b>4000 Books &amp; Supplies</b>	<b>3,199,074</b>	<b>3,714,820</b>	<b>515,746</b>	<b>2,973,634</b>	<b>(741,186)</b>	<b>2,966,902</b>	<b>(6,731)</b>
5200/5300	166,156	307,193	141,037	316,834	9,641	326,692	9,859
5400	361,262	386,262	25,000	399,370	13,108	411,890	12,520
5500/5900	1,621,810	1,670,335	48,525	1,587,020	(83,315)	1,476,182	(110,838)
5600	856,113	842,742	(13,371)	776,144	(66,598)	800,892	24,747
5700	(174,600)	(160,348)	14,252	(167,073)	(6,725)	(172,823)	(5,751)
5100/5800	3,522,148	4,341,863	819,715	4,160,370	(181,493)	4,434,388	274,017
<b>5000 Services &amp; Contracts</b>	<b>6,352,889</b>	<b>7,388,047</b>	<b>1,035,158</b>	<b>7,072,666</b>	<b>(315,381)</b>	<b>7,277,220</b>	<b>204,555</b>
<b>6000 Capital Outlay</b>	<b>80,000</b>	<b>1,567,766</b>	<b>1,487,766</b>	<b>120,000</b>	<b>(1,447,766)</b>	<b>140,000</b>	<b>20,000</b>
7100/7400	1,881,293	1,791,423	(89,870)	1,854,123	62,700	1,914,011	59,888
7300/7600	(126,400)	(233,889)	(107,489)	(583,057)	(349,168)	(586,144)	(3,086)
<b>7000 Other Outgo</b>	<b>1,754,893</b>	<b>1,557,534</b>	<b>(197,359)</b>	<b>1,271,065</b>	<b>(286,469)</b>	<b>1,327,867</b>	<b>56,802</b>

<b>Subtotal Expenditures</b>	<b>63,653,682</b>	<b>68,015,831</b>	<b>4,362,149</b>	<b>66,809,240</b>	<b>(1,206,591)</b>	<b>68,526,353</b>	<b>1,717,113</b>
<b>Other Financing Sources/Uses</b>							
Interfund transfer out				-		-	
<b>Subtotal Other Financing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>63,653,682</b>	<b>68,015,831</b>	<b>4,362,149</b>	<b>66,809,240</b>	<b>(1,206,591)</b>	<b>68,526,353</b>	<b>1,717,113</b>
<b>Net Increase/(Decrease)</b>	<b>55,357</b>	<b>(1,661,653)</b>	<b>(1,717,010)</b>	<b>(2,516,593)</b>	<b>(854,940)</b>	<b>(2,476,231)</b>	<b>40,361</b>
Beginning Balance	11,136,481	11,136,481	(1,661,653)	9,474,828	(2,516,593)	6,958,235	(2,476,231)
Ending Balance	11,191,838	9,474,828	(1,717,010)	6,958,235		4,482,004	
Projected EB % of Expenditures	17.58%	13.93%		10.42%		6.54%	

\* Changes between 2018-19 Adopted Budget and 2nd Interim

\*\* Estimated changes between 2018-19 and 2019-20

\*\*\* Estimated changes between 2019-20 and 2020-21