

**Pleasant Valley School District**  
**2018-19 Adopted Budget**  
**Unrestricted, Restricted, and Total Budget**

|                                     | I<br>Unrestricted | II<br>Restricted  | III<br>Total<br>Budget |
|-------------------------------------|-------------------|-------------------|------------------------|
| <b>Revenue</b>                      |                   |                   |                        |
| 8010-8099 LCFF/Revenue Limit        | 51,420,810        | -                 | 51,420,810             |
| 8100-8299 Fed Revenue               | 172,813           | 2,491,759         | 2,664,572              |
| 8300-8599 Othr State Rev            | 3,209,331         | 427,801           | 3,637,132              |
| 8600-8799 Local Revenue             | 1,403,307         | 4,583,218         | 5,986,525              |
| Contributions                       | (7,763,691)       | 7,763,691         | -                      |
| <b>Total Revenue</b>                | <b>48,442,570</b> | <b>15,266,469</b> | <b>63,709,039</b>      |
| <b>Expenditures</b>                 |                   |                   |                        |
| 1000 Certificated Salaries          | 24,712,954        | 4,583,993         | 29,296,947             |
| 2000 Classified Salaries            | 5,880,019         | 3,264,472         | 9,144,491              |
| 3000 Employee Benefits              | 10,921,607        | 2,903,781         | 13,825,388             |
| 4000 Books & Supplies               | 1,418,810         | 1,780,264         | 3,199,074              |
| 5000 Services & Contracts           | 3,974,824         | 2,378,065         | 6,352,889              |
| 6000 Capital Outlay                 | -                 | 80,000            | 80,000                 |
| 7000 Other Outgo                    | 1,618,504         | 136,389           | 1,754,893              |
| <b>Subtotal Expenditures</b>        | <b>48,526,718</b> | <b>15,126,964</b> | <b>63,653,682</b>      |
| <b>Other Financing Sources/Uses</b> | -                 | -                 | -                      |
| Interfund transfer out              | -                 | -                 | -                      |
| <b>Subtotal Other Financing</b>     | -                 | -                 | -                      |
| <b>Total Expenditures</b>           | <b>48,526,718</b> | <b>15,126,964</b> | <b>63,653,682</b>      |
| <b>Net Increase/(Decrease)</b>      | <b>(84,148)</b>   | <b>139,505</b>    | <b>55,357</b>          |
| <b>Projected Beginning Balance</b>  | <b>8,154,829</b>  | <b>2,487,259</b>  | <b>10,642,088</b>      |
| <b>Ending Balance</b>               | <b>8,070,681</b>  | <b>2,626,764</b>  | <b>10,697,445</b>      |

**Pleasant Valley School District  
Multi-Year Projection  
2018-19 Adopted Budget  
Assumptions**

|                                                                     | <b>2018-19<br/>Estimate</b> | <b>2019-20<br/>Estimate</b> | <b>2020-21<br/>Estimate</b> |
|---------------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Local Control Funding Formula (LCFF) Average Daily Attendance (ADA) | 6,149.06                    | 6,154.02                    | 6,120.66                    |
| Unduplicated Pupil Percentage                                       | 31.29%                      | 32.00%                      | 32.01%                      |
| LCFF Funding per ADA (average of base grants)                       | \$7,815                     | \$8,016                     | \$8,230                     |
| Percent of LCFF Gap Funded                                          | 100.00%                     | 100.00%                     | 100.00%                     |
| COLA                                                                | 3.00%                       | 2.57%                       | 2.67%                       |
| California Consumer Price Index (CPI-U)                             | 3.2%                        | 2.8%                        | 3.0%                        |
| PERS Rate                                                           | 18.06%                      | 20.80%                      | 23.50%                      |
| STRS Rate                                                           | 16.28%                      | 18.13%                      | 19.10%                      |
| Lottery Base / Prop 20 per ADA                                      | \$146/\$48                  | \$146/\$48                  | \$146/\$48                  |
| One-time Discretionary Funds (per ADA)                              | \$344                       | \$0                         | \$0                         |
| Mandate Block Grant                                                 | \$31.16                     | \$31.16                     | \$31.16                     |

**Pleasant Valley School District**  
**Multi-Year Projection**  
**2018-19 Adopted Budget**  
**Unrestricted**

|                                      | 2018-19<br>Adopted | 2019-20<br>Estimate | change<br>**       | 2020-21<br>Estimate | change<br>***    |
|--------------------------------------|--------------------|---------------------|--------------------|---------------------|------------------|
| <b>Revenue</b>                       |                    |                     |                    |                     |                  |
| 8010-8099 LCFF/Revenue Limit         | 51,420,810         | 52,838,031          | 1,417,221          | 55,824,286          | 2,986,255        |
| 8100-8299 Federal Revenue            | 172,813            | 172,813             | -                  | 172,813             | -                |
| 8300-8599 Othr State Revenue         | 3,209,331          | 1,105,246           | (2,104,085)        | 1,090,246           | (15,000)         |
| 8600-8799 Local Revenue              | 1,403,307          | 1,276,307           | (127,000)          | 1,295,452           | 19,145           |
| 8980-8999 Contributions              | (7,763,691)        | (8,384,786)         | (621,095)          | (9,055,569)         | (670,783)        |
| <b>Total Revenue</b>                 | <b>48,442,570</b>  | <b>47,007,611</b>   | <b>(1,434,959)</b> | <b>49,327,228</b>   | <b>2,319,617</b> |
| <b>Expenditures</b>                  |                    |                     |                    |                     |                  |
| 1100                                 | 20,198,509         | 20,501,487          | 302,978            | 20,809,009          | 307,522          |
| 1200                                 | 1,637,091          | 1,661,647           | 24,556             | 1,686,572           | 24,925           |
| 1300                                 | 2,457,490          | 2,494,352           | 36,862             | 2,531,768           | 37,415           |
| 1900                                 | 419,864            | 426,162             | 6,298              | 432,554             | 6,392            |
| <b>1000 Certificated Salaries</b>    | <b>24,712,954</b>  | <b>25,083,648</b>   | <b>370,694</b>     | <b>25,459,903</b>   | <b>376,255</b>   |
| 2100                                 | 12,409             | 12,626              | 217                | 12,847              | 221              |
| 2200                                 | 2,259,252          | 2,306,696           | 47,444             | 2,355,137           | 48,441           |
| 2300                                 | 702,848            | 713,391             | 10,543             | 724,092             | 10,701           |
| 2400                                 | 2,464,362          | 2,507,488           | 43,126             | 2,551,369           | 43,881           |
| 2900                                 | 441,148            | 471,896             | 30,748             | 512,951             | 41,055           |
| <b>2000 Classified Salaries</b>      | <b>5,880,019</b>   | <b>6,012,098</b>    | <b>132,079</b>     | <b>6,156,396</b>    | <b>144,298</b>   |
| 3100 STRS                            | 3,954,309          | 4,526,746           | 572,437            | 4,840,472           | 313,726          |
| 3200 PERS                            | 1,020,684          | 1,244,264           | 223,580            | 1,439,519           | 195,256          |
| 3300                                 | 810,683            | 824,037             | 13,354             | 837,832             | 13,795           |
| 3400                                 | 4,000,422          | 4,080,430           | 80,008             | 4,141,637           | 61,206           |
| 3500                                 | 14,815             | 15,548              | 733                | 15,808              | 260              |
| 3600                                 | 578,681            | 684,106             | 105,425            | 727,175             | 43,068           |
| 3700                                 | 534,223            | 534,223             | -                  | 534,223             | -                |
| 3900                                 | 7,790              | -                   | (7,790)            | -                   | -                |
| <b>3000 Employee Benefits</b>        | <b>10,921,607</b>  | <b>11,909,355</b>   | <b>987,748</b>     | <b>12,536,667</b>   | <b>627,312</b>   |
| 4100/4200                            | 71,568             | 63,538              | (8,030)            | 63,538              | -                |
| 4300                                 | 867,644            | 804,095             | (63,549)           | 828,218             | 24,123           |
| 4400                                 | 479,598            | 493,027             | 13,429             | 507,818             | 14,791           |
| <b>4000 Books &amp; Supplies</b>     | <b>1,418,810</b>   | <b>1,360,660</b>    | <b>(58,150)</b>    | <b>1,399,574</b>    | <b>38,914</b>    |
| 5200/5300                            | 109,044            | 112,097             | 3,053              | 115,460             | 3,363            |
| 5400                                 | 349,509            | 349,509             | -                  | 349,509             | -                |
| 5500/5900                            | 1,620,670          | 1,666,049           | 45,379             | 1,716,030           | 49,981           |
| 5600                                 | 725,319            | 745,628             | 20,309             | 767,997             | 22,369           |
| 5700                                 | (194,700)          | (225,000)           | (30,300)           | (225,000)           | -                |
| 5100/5800                            | 1,364,982          | 1,385,211           | 20,229             | 1,426,768           | 41,556           |
| <b>5000 Services &amp; Contracts</b> | <b>3,974,824</b>   | <b>4,033,494</b>    | <b>58,670</b>      | <b>4,150,764</b>    | <b>117,270</b>   |
| <b>6000 Capital Outlay</b>           | <b>-</b>           | <b>-</b>            | <b>-</b>           | <b>-</b>            | <b>-</b>         |
| 7100/7400                            | 1,881,293          | 1,594,729           | (286,564)          | 1,642,571           | 47,842           |
| 7300/7600                            | (262,789)          | (270,147)           | (7,358)            | (278,252)           | (8,104)          |
| <b>7000 Other Outgo</b>              | <b>1,618,504</b>   | <b>1,324,582</b>    | <b>(293,922)</b>   | <b>1,364,320</b>    | <b>39,737</b>    |
| <b>Subtotal Expenditures</b>         | <b>48,526,718</b>  | <b>49,723,838</b>   | <b>1,197,120</b>   | <b>51,067,623</b>   | <b>1,343,786</b> |
| <b>Other Financing Sources/Uses</b>  |                    |                     |                    |                     |                  |
| Interfund transfer out               | -                  | -                   | -                  | -                   | -                |

**Pleasant Valley School District  
Multi-Year Projection  
2018-19 Adopted Budget  
Unrestricted**

|                                                   | 2018-19<br>Adopted | 2019-20<br>Estimate | change<br>** | 2020-21<br>Estimate | change<br>*** |
|---------------------------------------------------|--------------------|---------------------|--------------|---------------------|---------------|
| Subtotal Other Financing                          | -                  | -                   | -            | -                   | -             |
| Total Expenditures                                | 48,526,718         | 49,723,838          | 1,197,120    | 51,067,623          | 1,343,786     |
| Net Increase/(Decrease)                           | (84,148)           | (2,716,227)         | (2,632,079)  | (1,740,396)         | 975,831       |
| Beginning Balance                                 | 8,154,829          | 8,070,681           |              | 5,354,454           |               |
| Ending Balance                                    | 8,070,681          | 5,354,454           |              | 3,614,059           |               |
| ** 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 Adopted Budget**  
**Restricted**

|                                      | 2018-19<br>Adopted | 2019-20<br>Estimate | change<br>**     | 2020-21<br>Estimate | change<br>***    |
|--------------------------------------|--------------------|---------------------|------------------|---------------------|------------------|
| <b>Revenue</b>                       |                    |                     |                  |                     |                  |
| 8010-8099 LCFF/Revenue Limit         | -                  | -                   | -                | -                   | -                |
| 8100-8299 Federal Revenue            | 2,491,759          | 2,491,759           | -                | 2,491,759           | -                |
| 8300-8599 Othr State Revenue         | 427,801            | 427,801             | -                | 427,801             | -                |
| 8600-8799 Local Revenue              | 4,583,218          | 4,576,616           | (6,602)          | 4,507,967           | (68,649)         |
| 8900-8999 Contributions              | 7,763,691          | 8,384,786           | 621,095          | 9,055,569           | 670,783          |
| <b>Total Revenue</b>                 | <b>15,266,469</b>  | <b>15,880,962</b>   | <b>614,493</b>   | <b>16,483,096</b>   | <b>602,134</b>   |
| <b>Expenditures</b>                  |                    |                     |                  |                     |                  |
| 1100                                 | 4,195,178          | 4,258,106           | 62,928           | 4,321,977           | 63,872           |
| 1200                                 | 29,558             | 30,001              | 443              | 30,451              | 450              |
| 1300                                 | 359,257            | 364,646             | 5,389            | 370,116             | 5,470            |
| 1900                                 | -                  | -                   | -                | -                   | -                |
| <b>1000 Certificated Salaries</b>    | <b>4,583,993</b>   | <b>4,652,753</b>    | <b>68,760</b>    | <b>4,722,544</b>    | <b>69,791</b>    |
| 2100                                 | 2,220,931          | 2,259,797           | 38,866           | 2,299,344           | 39,546           |
| 2200                                 | 414,850            | 423,562             | 8,712            | 432,457             | 8,895            |
| 2300                                 | 210,532            | 213,690             | 3,158            | 216,895             | 3,205            |
| 2400                                 | 223,536            | 227,448             | 3,912            | 231,428             | 3,980            |
| 2900                                 | 194,623            | 208,188             | 13,565           | 226,301             | 18,112           |
| <b>2000 Classified Salaries</b>      | <b>3,264,472</b>   | <b>3,332,685</b>    | <b>68,213</b>    | <b>3,406,425</b>    | <b>73,739</b>    |
| 3100 STRS                            | 693,030            | 839,664             | 146,634          | 897,857             | 58,193           |
| 3200 PERS                            | 622,587            | 689,733             | 67,146           | 796,507             | 106,775          |
| 3300                                 | 317,646            | 317,421             | (225)            | 323,127             | 5,705            |
| 3400                                 | 1,116,697          | 1,139,031           | 22,334           | 1,161,812           | 22,781           |
| 3500                                 | 3,734              | 5,590               | 1,856            | 5,690               | 100              |
| 3600                                 | 148,339            | 175,680             | 27,341           | 178,837             | 3,158            |
| 3700                                 | -                  | -                   | -                | -                   | -                |
| 3900                                 | 1,748              | 1,500               | (248)            | 1,500               | -                |
| <b>3000 Employee Benefits</b>        | <b>2,903,781</b>   | <b>3,168,618</b>    | <b>264,837</b>   | <b>3,365,330</b>    | <b>196,712</b>   |
| 4100/4200                            | 274,022            | 590,686             | 316,664          | 345,000             | (245,686)        |
| 4300                                 | 1,390,342          | 1,366,564           | (23,778)         | 1,407,560           | 40,997           |
| 4400                                 | 115,900            | 119,145             | 3,245            | 122,720             | 3,574            |
| <b>4000 Books &amp; Supplies</b>     | <b>1,780,264</b>   | <b>2,076,395</b>    | <b>296,131</b>   | <b>1,875,280</b>    | <b>(201,115)</b> |
| 5200/5300                            | 57,112             | 58,711              | 1,599            | 60,472              | 1,761            |
| 5400                                 | 11,753             | 11,753              | -                | 11,753              | -                |
| 5500/5900                            | 1,140              | 1,176               | 36               | 1,212               | 35               |
| 5600                                 | 130,794            | 250,000             | 119,206          | 257,500             | 7,500            |
| 5700                                 | 20,100             | 20,100              | -                | 20,100              | -                |
| 5100/5800                            | 2,157,166          | 2,329,739           | 172,573          | 2,516,118           | 186,379          |
| <b>5000 Services &amp; Contracts</b> | <b>2,378,065</b>   | <b>2,671,480</b>    | <b>293,415</b>   | <b>2,867,156</b>    | <b>195,676</b>   |
| <b>6000 Capital Outlay</b>           | <b>80,000</b>      | <b>120,000</b>      | <b>40,000</b>    | <b>140,000</b>      | <b>20,000</b>    |
| 7100/7400                            | -                  | -                   | -                | -                   | -                |
| 7300/7600                            | 136,389            | 635,000             | 498,611          | 666,750             | 31,750           |
| <b>7000 Other Outgo</b>              | <b>136,389</b>     | <b>635,000</b>      | <b>498,611</b>   | <b>666,750</b>      | <b>31,750</b>    |
| <b>Subtotal Expenditures</b>         | <b>15,126,964</b>  | <b>16,656,931</b>   | <b>1,529,967</b> | <b>17,043,484</b>   | <b>386,553</b>   |
| <b>Other Financing Sources/Uses</b>  |                    |                     |                  |                     |                  |
| Interfund transfer out               | -                  | -                   | -                | -                   | -                |

**Pleasant Valley School District  
Multi Year Projection  
2018-19 Adopted Budget  
Restricted**

|                                                   | 2018-19<br>Adopted | 2019-20<br>Estimate | change<br>** | 2020-21<br>Estimate | change<br>*** |
|---------------------------------------------------|--------------------|---------------------|--------------|---------------------|---------------|
| Subtotal Other Financing                          | -                  | -                   | -            | -                   | -             |
| Total Expenditures                                | 15,126,964         | 16,656,931          | 1,529,967    | 17,043,484          | 386,553       |
| Net Increase/(Decrease)                           | 139,505            | (775,968)           | (915,473)    | (560,388)           | 215,580       |
| Beginning Balance                                 | 2,487,259          | 2,626,764           |              | 1,850,796           |               |
| Ending Balance                                    | 2,626,764          | 1,850,796           |              | 1,290,408           |               |
| ** 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 Adopted Budget**  
**Restricted and Unrestricted**

|                                      | 2018-19<br>Adopted | 2019-20<br>Estimate | change<br>**     | 2020-21<br>Estimate | change<br>***    |
|--------------------------------------|--------------------|---------------------|------------------|---------------------|------------------|
| <b>Revenue</b>                       |                    |                     |                  |                     |                  |
| 8010-8099 LCFF/Revenue Limit         | 51,420,810         | 52,838,031          | 1,417,221        | 55,824,286          | 2,986,255        |
| 8100-8299 Federal Revenue            | 2,664,572          | 2,664,572           | -                | 2,664,572           | -                |
| 8300-8599 Othr State Revenue         | 3,637,132          | 1,533,047           | (2,104,085)      | 1,518,047           | (15,000)         |
| 8600-8799 Local Revenue              | 5,986,525          | 5,852,923           | (133,602)        | 5,803,418           | (49,505)         |
| 8900-8999 Contributions              | -                  | -                   | -                | -                   | -                |
| <b>Total Revenue</b>                 | <b>63,709,039</b>  | <b>62,888,573</b>   | <b>(820,466)</b> | <b>65,810,324</b>   | <b>2,921,750</b> |
| <b>Expenditures</b>                  |                    |                     |                  |                     |                  |
| 1100                                 | 24,393,687         | 24,759,592          | 365,905          | 25,130,986          | 371,394          |
| 1200                                 | 1,666,649          | 1,691,649           | 25,000           | 1,717,023           | 25,375           |
| 1300                                 | 2,816,747          | 2,858,998           | 42,251           | 2,901,883           | 42,885           |
| 1900                                 | 419,864            | 426,162             | 6,298            | 432,554             | 6,392            |
| <b>1000 Certificated Salaries</b>    | <b>29,296,947</b>  | <b>29,736,401</b>   | <b>439,454</b>   | <b>30,182,447</b>   | <b>446,046</b>   |
| 2100                                 | 2,233,340          | 2,272,423           | 39,083           | 2,312,191           | 39,767           |
| 2200                                 | 2,674,102          | 2,730,258           | 56,156           | 2,787,594           | 57,335           |
| 2300                                 | 913,380            | 927,081             | 13,701           | 940,987             | 13,906           |
| 2400                                 | 2,687,898          | 2,734,936           | 47,038           | 2,782,798           | 47,861           |
| 2900                                 | 635,771            | 680,084             | 44,313           | 739,252             | 59,167           |
| <b>2000 Classified Salaries</b>      | <b>9,144,491</b>   | <b>9,344,783</b>    | <b>200,292</b>   | <b>9,562,821</b>    | <b>218,038</b>   |
| 3100 STRS                            | 4,647,339          | 5,366,410           | 719,071          | 5,738,329           | 371,919          |
| 3200 PERS                            | 1,643,271          | 1,933,996           | 290,725          | 2,236,027           | 302,030          |
| 3300                                 | 1,128,329          | 1,141,458           | 13,129           | 1,160,958           | 19,500           |
| 3400                                 | 5,117,119          | 5,219,461           | 102,342          | 5,303,448           | 83,987           |
| 3500                                 | 18,549             | 21,138              | 2,589            | 21,498              | 361              |
| 3600                                 | 727,020            | 859,786             | 132,766          | 906,012             | 46,226           |
| 3700                                 | 534,223            | 534,223             | -                | 534,223             | -                |
| 3900                                 | 9,538              | 1,500               | (8,038)          | 1,500               | -                |
| <b>3000 Employee Benefits</b>        | <b>13,825,388</b>  | <b>15,077,973</b>   | <b>1,252,585</b> | <b>15,901,996</b>   | <b>824,023</b>   |
| 4100/4200                            | 345,590            | 654,224             | 308,634          | 408,538             | (245,686)        |
| 4300                                 | 2,257,986          | 2,170,659           | (87,327)         | 2,235,779           | 65,120           |
| 4400                                 | 595,498            | 612,172             | 16,674           | 630,537             | 18,365           |
| <b>4000 Books &amp; Supplies</b>     | <b>3,199,074</b>   | <b>3,437,055</b>    | <b>237,981</b>   | <b>3,274,854</b>    | <b>(162,201)</b> |
| 5200/5300                            | 166,156            | 170,808             | 4,652            | 175,933             | 5,124            |
| 5400                                 | 361,262            | 361,262             | -                | 361,262             | -                |
| 5500/5900                            | 1,621,810          | 1,667,225           | 45,415           | 1,717,242           | 50,017           |
| 5600                                 | 856,113            | 995,628             | 139,515          | 1,025,497           | 29,869           |
| 5700                                 | (174,600)          | (204,900)           | (30,300)         | (204,900)           | -                |
| 5100/5800                            | 3,522,148          | 3,714,951           | 192,803          | 3,942,886           | 227,935          |
| <b>5000 Services &amp; Contracts</b> | <b>6,352,889</b>   | <b>6,704,974</b>    | <b>352,085</b>   | <b>7,017,920</b>    | <b>312,945</b>   |
| <b>6000 Capital Outlay</b>           | <b>80,000</b>      | <b>120,000</b>      | <b>40,000</b>    | <b>140,000</b>      | <b>20,000</b>    |
| 7100/7400                            | 1,881,293          | 1,594,729           | (286,564)        | 1,642,571           | 47,842           |
| 7300/7600                            | (126,400)          | 364,853             | 491,253          | 388,498             | 23,646           |
| <b>7000 Other Outgo</b>              | <b>1,754,893</b>   | <b>1,959,582</b>    | <b>204,689</b>   | <b>2,031,070</b>    | <b>71,487</b>    |
| <b>Subtotal Expenditures</b>         | <b>63,653,682</b>  | <b>66,380,768</b>   | <b>2,727,086</b> | <b>68,111,107</b>   | <b>1,730,339</b> |
| <b>Other Financing Sources/Uses</b>  |                    |                     |                  |                     |                  |
| Interfund transfer out               | -                  | -                   | -                | -                   | -                |

|                                                   |                   |                    |                    |                    |                  |
|---------------------------------------------------|-------------------|--------------------|--------------------|--------------------|------------------|
| <b>Subtotal Other Financing</b>                   | -                 | -                  | -                  | -                  | -                |
| <b>Total Expenditures</b>                         | <b>63,653,682</b> | <b>66,380,768</b>  | <b>2,727,086</b>   | <b>68,111,107</b>  | <b>1,730,339</b> |
| <b>Net Increase/(Decrease)</b>                    | <b>55,357</b>     | <b>(3,492,195)</b> | <b>(3,547,552)</b> | <b>(2,300,784)</b> | <b>1,191,411</b> |
| Beginning Balance                                 | 10,642,088        | 10,697,445         |                    | 7,205,250          |                  |
| Ending Balance                                    | 10,697,445        | 7,205,250          |                    | 4,904,466          |                  |
| ** Estimated changes between 2018-19 and 2019-20  |                   |                    |                    |                    |                  |
| *** Estimated changes between 2019-20 and 2020-21 |                   |                    |                    |                    |                  |