

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

	I Unrestricted	II Restricted	III Total Budget
Revenue			
8010-8099 LCFF/Revenue Limit	65,003,810	-	65,003,810
8100-8299 Fed Revenue	300,000	5,786,340	6,086,340
8300-8599 Othr State Rev	1,502,088	6,119,842	7,621,930
8600-8799 Local Revenue	2,061,862	6,249,707	8,311,569
Contributions	(10,361,578)	10,361,578	-
Total Revenue	58,506,182	28,517,467	87,023,649
Expenditures			
1000 Certificated Salaries	26,377,752	9,138,169	35,515,921
2000 Classified Salaries	7,148,589	5,931,551	13,080,140
3000 Employee Benefits	13,805,489	6,511,664	20,317,153
4000 Books & Supplies	1,703,809	1,477,536	3,181,345
5000 Services & Contracts	5,112,470	3,462,664	8,575,134
6000 Capital Outlay	10,500	320,000	330,500
7000 Other Outgo	2,673,003	1,224,912	3,897,915
Subtotal Expenditures	56,831,612	28,066,496	84,898,108
Other Financing Sources/Uses			
Interfund transfer out	-		
Subtotal Other Financing	-		-
Total Expenditures	56,831,612	28,066,496	84,898,108
Net Increase/(Decrease)	1,674,570	450,971	2,125,541
Beginning Balance	15,404,710	11,970,379	27,375,089
Ending Balance	17,079,280	12,421,350	29,500,630

Pleasant Valley School District
Multi-Year Projection
2023-24 First Interim
Unrestricted

	2023-24 Adopted	2023-24 First Interim	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	65,003,810	66,648,280	1,644,470	68,967,571	2,319,291	71,172,800	2,205,229	73,422,185	2,249,385	LCFF Funding increases and Decline in funded ADA
8100-8299 Federal Revenue	245,000	300,000	300,000	-	300,000	-	300,000	-	300,000	-	Assuming flat Federal funding
8300-8599 Othr State Revenue	1,157,731	1,502,088	1,544,726	42,638	1,550,738	6,012	1,566,861	16,123	1,571,861	5,000	
8600-8799 Local Revenue	1,250,057	2,061,862	1,824,336	(237,526)	1,872,499	48,162	1,926,801	54,302	1,984,605	57,804	Projected decline in interest income
8900-8999 Contributions	(9,671,285)	(10,361,578)	(10,642,634)	(281,056)	(11,250,904)	(608,270)	(11,517,641)	(266,737)	(11,852,063)	(334,422)	Increasing contributions to restricted
Total Revenue	57,623,603	58,506,182	59,674,709	1,168,527	61,439,904	1,765,195	63,448,821	2,008,917	65,426,589	1,977,767	
								-		-	
Expenditures											
1100 Teacher Salaries	19,826,934	19,444,782	19,736,454	291,672	20,032,501	296,047	20,332,988	300,488	20,637,983	304,995	Step/Column Increases @ 1.5%
1110 Teacher Stipends	110,671	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	1,114,535	1,047,663	(66,872)	1,068,616	20,953	1,089,988	21,372	1,111,788	21,800	
1130 Teacher Hourly	101,509	101,509	103,539	2,030	105,610	2,071	107,722	2,112	109,877	2,154	
1200 Pupil Support	1,923,905	1,961,672	1,991,097	29,425	2,020,964	29,866	2,051,278	30,314	2,082,047	30,769	Step/Column Increases @ 1.5%
1300 Cert Admin	2,942,737	3,153,616	3,185,152	31,536	3,217,004	31,852	3,249,174	32,170	3,281,665	32,492	Step Increases @ 1%
1900 Other Cert	513,954	490,967	498,332	7,365	505,806	7,475	513,394	7,587	521,094	7,701	Step/Column Increases @ 1.5%
1000 Certificated Salaries Subtotal	26,313,110	26,377,752	26,672,237	294,485	27,065,500	393,264	27,464,544	399,044	27,869,455	404,911	
2100 Instructional Aids	76,439	39,192	39,819	627	40,456	637	41,103	647	41,761	658	Step and longevity increases
2200 Class Support	1,995,693	2,117,321	2,151,198	33,877	2,185,617	34,419	2,220,587	34,970	2,256,117	35,529	Step and longevity increases
2220 Classified Subs	128,500	138,500	141,270	2,770	144,095		146,977	2,882	149,917	2,940	
2300 Class Admin	948,620	966,737	982,205	15,468	997,920	15,715	1,013,887	15,967	1,030,109	16,222	Step and longevity increases
2400 Clerical/Technical	2,886,256	2,904,496	2,950,968	46,472	2,998,183	47,215	3,046,154	47,971	3,094,893	48,738	Step and longevity increases
2420 Classified Subs	53,000	73,000	74,460	1,460	75,949	1,489	77,468	1,519	79,018	1,549	
2900 Other Classified	747,898	859,343	873,092	13,749	887,062	13,969	901,255	14,193	915,675	14,420	Step and longevity increases
2920 CS Subs	50,000	50,000	51,000	1,000	52,020	1,020	52,020	-	53,060	1,040	
2000 Classified Salaries Subtotal	6,886,406	7,148,589	7,264,012	115,423	7,381,304	114,466	7,499,452	118,149	7,620,549	121,097	
3100 STRS	4,957,847	4,919,024	5,083,728	164,704	5,158,684	74,956	5,234,742	76,058	5,311,918	77,176	STRS
3200 PERS	1,819,435	1,913,859	1,971,889	58,030	2,047,131	75,242	2,109,296	62,165	2,143,356	34,060	PERS rate increases
3300	908,602	928,909	958,424	29,515	973,899	15,476	989,488	15,589	1,005,466	15,978	
3400	4,697,244	4,894,957	5,175,278	280,321	5,253,138	77,860	5,332,009	78,872	5,412,226	80,216	
3500	16,243	16,253	169,681	153,428	172,234	2,553	174,820	2,586	177,450	2,630	
3600	458,364	547,371	509,044	(38,327)	516,702	7,658	524,460	7,758	532,350	7,890	
3700	536,499	576,780	571,012	(5,768)	565,302	(5,710)	559,649	(5,653)	554,053	(5,596)	OPEB decline
3900	7,702	8,336	10,000	1,664	10,000.00	-	10,000	-	10,000	-	
3000 Employee Benefits Subtotal	13,401,936	13,805,489	14,449,056	1,047,120	14,697,090	248,034	14,934,465	237,374	15,146,818	212,353	
4100/4200	25,500	25,500	26,405	905	27,205.33	800	27,924	718	28,733	810	
4300	1,510,267	1,641,459	1,699,731	58,272	1,751,232.64	51,502	1,797,465	46,233	1,849,592	52,126	Material cost increases at CPI
4400	36,850	38,850	38,158	1,308	39,314.37	1,156	40,352	1,038	41,522	1,170	
4000 Books & Supplies Subtotal	1,572,617	1,703,809	1,764,294	60,485	1,817,752	53,458	1,865,741	47,989	1,919,847	54,106	
5200/5300	129,470	142,665	147,730	5,065	152,205.81	4,476	156,224	4,018	160,755	4,530	
5400	969,500	1,120,500	1,176,525	56,025	1,235,351	58,826	1,272,412	37,061	1,310,584	38,172	
5500/5900	1,669,160	1,630,370	1,688,248	57,878	1,739,402.05	51,154	1,785,322	45,920	1,837,097	51,774	Service cost increases at CPI
5600	631,252	631,252	653,661	22,409	673,467.39	19,806	691,247	17,780	711,293	20,046	
5700	(165,100)	(165,100)	(170,961)	(5,861)	(176,141.17)	(5,180)	(180,791)	(4,650)	(186,034)	(5,243)	

**Pleasant Valley School District
Multi-Year Projection
2023-24 First Interim
Unrestricted**

	2023-24 Adopted	2023-24 First Interim	2024-25 Projection	change *	2025-26 Projection	change **	2026-27 Projection	change ***	2027-28 Projection	change ***	Explanation of Changes
5100/5800	1,664,275	1,752,783	1,815,007	62,224	1,870,001.50	54,995	1,919,370	49,368	1,975,031	55,662	
5000 Services & Contracts Subtotal	4,898,557	5,112,470	5,310,210	197,740	5,494,287	184,077	5,643,783	149,496	5,808,725	164,942	CPI increases
6000 Capital Outlay	10,500	10,500	10,873	373	11,202.19	329	11,498	296	11,831	333	Limited capital equipment purchases
7100/7400 Transfers Out	3,450,000	3,350,000	3,150,000	(200,000)	3,000,000	(150,000)	3,000,000	-	3,000,000	-	
7300 Indirect Cost	(651,532)	(676,997)	(697,307)	(20,310)	(718,226)	(20,919)	(739,773)	(21,547)	(761,966)	(22,193)	
7000 Other Outgo Subtotal	2,798,468	2,673,003	2,452,693	(220,310)	2,281,774	(170,919)	2,260,227	(21,547)	2,238,034	(22,193)	
Subtotal Expenditures	55,881,594	56,831,612	57,923,375	1,495,316	58,748,909	822,709	59,679,710	930,801	60,615,260	935,550	
Other Financing Sources/Uses											
Interfund transfer out					-		-		-	-	
Subtotal Other Financing	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	55,881,594	56,831,612	57,923,375	1,495,316	58,748,909	822,709	59,679,710	930,801	60,615,260	935,550	
										-	
Net Increase/(Decrease)	1,742,009	1,674,570	1,751,334	(326,789)	2,690,994	942,486	3,769,111	1,078,117	4,811,328	1,042,217	
										-	
Beginning Balance	15,188,426	15,404,710	17,079,280		18,830,614		21,521,608		25,290,719	3,769,111	
Ending Balance	16,930,435	17,079,280	18,830,614		21,521,608		25,290,719		30,102,047	4,811,328	

* Changes between First Interim and 2024-25
** Estimated changes between 2024-25 and 2025-26
*** Estimated changes between 2025-26 and 2026-27

**Pleasant Valley School District
Multi-Year Projection
2023-24 1st Interim
Restricted Resource Summary**

	2023-24 Adopted	2023-24 First Interim	2024-25 Projection	change *	2025-26 Projection	change **	2026-27 Projection	change ***	2027-28 Projection	change ***	Explanation of Changes
5100/5800	3,447,328	3,064,413	3,240,845	(206,483)	3,339,042	98,198	3,513,713	FALSE	3,462,380	(51,334)	
5000 Services & Contracts Subtotal	3,957,358	3,462,664	3,626,742	(218,837)	3,737,356	110,614	3,911,049	173,693	3,871,278	(39,771)	Increased contracts and CPI increases
6000 Capital Outlay	320,000	320,000	175,000	(145,000)	150,000	(25,000)	147,640	(2,360)	150,617	2,977	Limited capital equipment purchases
71/72/74 Transfers Out	795,117	795,117	795,117	-	795,117	-	795,117		795,117	-	
7300 Indirect Cost	434,983	429,795	458,729	28,934	471,215	12,486	520,050	48,835	530,438	10,388	
7000 Other Outgo Subtotal	1,230,100	1,224,912	1,253,846	28,934	1,266,332	12,486	1,315,167	48,835	1,325,555	10,388	
Subtotal Expenditures	24,071,355	28,066,496	27,618,244	700,397	28,042,629	424,385	27,786,304	(256,325)	26,416,827	(1,369,477)	
Other Financing Sources/Uses											
Interfund transfer out					-		-		-	-	
Subtotal Other Financing	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	24,071,355	28,066,496	27,618,244	700,397	28,042,629	424,385	27,786,304	(256,325)	26,416,827	(1,369,477)	
Net Increase/(Decrease)	(404,141)	450,971	(3,934,945)	(684,312)	(3,708,830)	(382,155)	(3,157,918)	550,912	(1,384,305)	1,773,613	
Beginning Balance	9,693,881	11,970,379	12,421,350		8,486,405		4,777,576		1,619,658		
Ending Balance	9,289,740	12,421,350	8,486,405		4,777,576		1,619,658		235,353		

* Changes between First Interim and 2024-25
** Estimated changes between 2024-25 and 2025-26
*** Estimated changes between 2025-26 and 2026-27

Pleasant Valley School District
Multi-Year Projection
2023-24 1st Interim
Ongoing Restricted Programs w/o Contribution

Resource List: 2600, 3010, 4035, 4127, 4201, 4203, 6300, 6388, 6690, 6770, 8210, 9020, 9021, 9040, 9050, 9910

	2023-24 Adopted	2023-24 First Interim	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	1,153,632	1,153,632	-	1,159,400	5,768	1,159,400	-	1,165,197	5,797	Projecting continued qualification for Title I
8300-8599 Othr State Revenue	2,672,366	3,816,342	3,604,073	(212,269)	3,640,114	36,041	3,676,515	36,401	3,713,280	36,765	
8600-8799 Local Revenue	441,800	581,982	576,982	(5,000)	567,214	(9,768)	558,664	(8,551)	575,423	16,760	Assuming continued grant funds
8900-8999 Contributions	-	-	-	-	-	-	-	-	-	-	
Total Revenue	4,632,676	5,551,956	5,334,687	(217,269)	5,366,728	32,041	5,394,579	27,850	5,453,901	59,322	
Expenditures											
1100 Teacher Salaries	97,899	96,852	98,305	1,453	99,779	1,475	101,276	1,497	102,795	1,519	Step/Column Increases @ 1.5%
1110 Teacher Stipends	132,400	55,775	57,448	1,673	58,597	1,149	58,597	-	58,597	-	
1120 Teacher Subs	27,175	14,175	14,175	-	14,175	-	14,175	-	14,175	-	
1130 Teacher Hourly	279,247	757,488	772,638	15,150	788,091	15,453	803,852	15,762	819,929	16,077	
1200 Pupil Support	124,942	209,916	126,816	(83,100)	128,718	1,902	130,649	1,931	132,609	1,960	Step/Column Increases @ 1.5%
1300 Cert Admin	267,693	266,093	270,370	4,277	273,074	2,704	275,804	2,731	278,562	2,758	Step Increases @ 1%
1900 Other Cert	-	-	-	-	-	-	-	-	-	-	
1000 Certificated Salaries Subtotal	929,356	1,400,299	1,339,752	(60,547)	1,362,434	22,682	1,384,354	21,920	1,406,668	22,314	
2100 Instructional Aids	731,320	923,932	1,043,715	119,783	1,080,414	36,699	1,097,701	17,287	1,115,264	17,563	Step, longevity, and staffing increases
2200 Class Support	-	-	-	-	-	-	-	-	-	-	
2220 Classified Subs	-	-	-	-	-	-	-	-	-	-	
2300 Class Admin	-	-	-	-	-	-	-	-	-	-	
2400 Clerical/Technical	51,335	78,707	79,966	1,259	81,246	1,279	82,546	1,300	83,866	1,321	Step and longevity increases
2420 Classified Subs	-	-	-	-	-	-	-	-	-	-	
2900 C.S. / Other	21,199	95,654	97,184	1,530	98,739	1,555	100,319	1,580	101,924	1,605	
2920 CS Subs	-	-	-	-	-	-	-	-	-	-	
2000 Classified Salaries Subtotal	803,854	1,098,293	1,220,866	122,573	1,260,400	39,534	1,280,566	20,166	1,301,055	20,489	
3100 STRS	177,389	255,119	255,357	238	259,680	4,323	263,858	4,178	268,111	4,253	STRS
3200 PERS	202,117	268,219	331,416	63,197	349,559	18,143	360,172	10,613	365,935	5,763	PERS rate increases
3300	74,068	103,500	112,492	8,992	116,135	3,643	117,993	1,858	119,881	1,888	
3400	142,044	219,477	224,925	5,448	230,390	5,465	234,087	3,697	237,847	3,760	
3500	861	1,231	1,293	62	1,357	65	1,425	68	1,496	71	
3600	23,811	40,076	38,409	(1,667)	39,343	933	39,974	631	40,616	642	
3700	387	387	383	(4)	379	(4)	376	(4)	372	(4)	
3900	563	562	1,000	438	1,000	-	1,000	-	1,000	-	
3000 Employee Benefits Subtotal	621,240	888,571	965,275	344,035	997,843	32,568	1,018,884	21,041	1,035,257	16,373	
4100/4200	324,654	302,724	313,471	10,747	472,969	159,498	335,455	(137,514)	445,183	109,728	
4300	312,761	600,873	587,204	(13,669)	604,996	17,792	620,968	15,972	638,976	18,008	Material cost increases at CPI
4400	2,088	2,088	2,162	74	2,228	66	2,286	59	2,353	66	
4000 Books & Supplies Subtotal	639,503	905,685	902,837	(2,848)	1,080,193	177,356	958,710	(121,483)	1,086,512	127,803	
5200/5300	217,330	100,211	103,768	3,557	106,913	3,144	109,735	2,822	112,917	3,182	
5400	-	-	-	-	-	-	-	-	-	-	
5500/5900	-	-	-	-	-	-	-	-	-	-	Service cost increases at CPI

Pleasant Valley School District
Multi-Year Projection
2023-24 1st Interim
Ongoing Restricted Programs w/o Contribution

Resource List: 2600, 3010, 4035, 4127, 4201, 4203, 6300, 6388, 6690, 6770, 8210, 9020, 9021, 9040, 9050, 9910

	2023-24 Adopted	2023-24 First Interim	2024-25 Projection	change *	2025-26 Projection	change **	2026-27 Projection	change ***	2027-28 Projection	change ***	Explanation of Changes
5600	2,000	5,840	2,071	(3,769)	2,134	63	2,190	56	2,254	64	
5700	-		-	-	-	-	-	-	-	-	
5100/5800	602,137	609,033	805,654	196,621	830,065	24,411	851,979	FALSE	876,686	24,707	
5000 Services & Contracts Subtotal	821,467	715,084	911,493	196,409	939,111	27,618	963,904	24,793	991,857	27,953	Increased contracts and CPI increases
6000 Capital Outlay	275,000	275,000	125,000	(150,000)	100,000	(25,000)	102,640	2,640	105,617	2,977	
7100/7400 Transfers Out	-		-	-	-	-	-	-	-	-	
7300 Indirect Cost	195,194	174,827	239,187	64,360	246,363	7,176	288,452	42,089	299,510	11,058	
7000 Other Outgo Subtotal	195,194	174,827	239,187	64,360	295,324	7,176	288,452	(6,872)	299,510	11,058	
Subtotal Expenditures	4,285,614	5,457,759	5,704,410	513,982	6,035,305	281,934	5,997,510	(37,795)	6,226,477	228,967	
Other Financing Sources/Uses										-	
Interfund transfer out					-		-		-	-	
Subtotal Other Financing	-		-	-	-	-	-	-	-	-	
Total Expenditures	4,285,614	5,457,759	5,704,410	513,982	6,035,305	281,934	5,997,510	(37,795)	6,226,477	228,967	
Net Increase/(Decrease)	347,062	94,197	(369,723)	(731,251)	(668,577)	(249,893)	(602,932)	65,645	(772,576)	(169,645)	
Beginning Balance	2,034,419	2,924,852	3,019,049		2,649,326		1,980,749		1,377,818		
Ending Balance	2,381,481	3,019,049	2,649,326		1,980,749		1,377,818		605,241		

* Changes between First Interim and 2024-25
** Estimated changes between 2024-25 and 2025-26
*** Estimated changes between 2025-26 and 2026-27

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	2023-24 First Interim	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	-	1,528,834	-	Projecting flat federal funding for sped
8300-8599 Othr State Revenue	504,288	499,431	509,420	9,989	519,608	10,188	519,608	-	530,000	10,392	
8600-8799 Local Revenue	5,667,725	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	7,909,517	8,078,035	168,518	8,645,089	567,054	8,987,171	342,082	9,249,133	261,962	
Total Revenue	15,043,000	15,605,507	15,784,014	178,507	16,361,256	577,242	16,703,338	342,082	16,975,692	272,354	
Expenditures											
1100 Teacher Salaries	4,789,075	5,117,965	5,469,734	351,769	5,551,780	82,046	5,635,057	83,277	5,719,583	84,526	Step/Column Increases @ 1.5%
1110 Teacher Stipends	-	-	-	-	-	-	-	-	-	-	
1120 Teacher Subs	120,500	120,500	122,910	2,410	122,910	-	122,910	-	122,910	-	
1130 Teacher Hourly	43,500	43,500	43,500	-	43,500	-	43,500	-	43,500	-	
1200 Pupil Support	-	-	-	-	-	-	-	-	-	-	Step/Column Increases @ 1.5%
1300 Cert Admin	394,361	393,491	398,305	4,814	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	5,675,456	6,034,449	358,993	6,120,478	86,029	6,207,778	87,300	6,296,367	88,589	
2100 Instructional Aids	2,270,904	2,300,798	2,427,238	126,440	2,466,074	38,836	2,505,531	39,457	2,545,620	40,089	Step and longevity increases
2200 Class Support	-	-	-	-	-	-	-	-	-	-	
2220 Classified Subs	-	-	-	-	-	-	-	-	-	-	
2300 Class Admin	-	-	-	-	-	-	-	-	-	-	
2400 Clerical/Technical	192,456	209,180	212,527	3,347	215,927	3,400	219,382	3,455	222,892	3,510	Step and longevity increases
2420 Classified Subs	5,000	5,000	-	(5,000)	-	-	-	-	-	-	
2900 C.S. / Other	377,579	447,620	454,782	7,162	462,058	7,277	469,451	7,393	476,963	7,511	
2920 CS Subs	-	-	-	-	-	-	-	-	-	-	
2000 Classified Salaries Subtotal	2,845,939	2,962,598	3,094,547	131,949	3,144,060	49,513	3,194,365	50,305	3,245,475	51,110	
3100 STRS	1,036,420	1,192,562	1,150,166	(42,396)	1,166,563	16,397	1,183,202	16,639	1,200,087	16,885	STRS
3200 PERS	810,782	888,526	840,046	(48,480)	871,974	31,928	898,447	26,473	912,822	14,375	PERS rate increases
3300	298,610	332,520	324,695	(7,825)	329,890	5,195	335,169	5,278	340,531	5,363	
3400	1,130,513	1,469,249	1,442,172	(27,077)	1,412,842	(29,330)	1,433,827	20,985	1,455,131	21,304	
3500	4,130	4,678	4,772	94	5,010	239	5,110	100	5,213	102	
3600	118,155	158,322	136,935	(21,387)	138,968	2,033	141,032	2,064	143,128	2,095	
3700	6,943	15,319	6,874	(8,445)	6,805	(69)	6,737	(68)	6,669	(67)	
3900	635	924	1,000	76	1,000.00	-	1,000	-	1,000	-	
3000 Employee Benefits Subtotal	3,406,188	4,062,100	3,906,659	500,471	3,933,052	26,393	4,004,524	71,472	4,064,581	60,057	
4100/4200	1,000	1,000	1,036	36	1,066.88	31	1,095	28	1,127	32	
4300	31,000	40,112	41,536	1,424	42,794.52	1,259	43,924	1,130	45,198	1,274	Material cost increases at CPI
4400	5,000	5,000	5,178	178	5,334.38	157	5,475	141	5,634	159	
4000 Books & Supplies Subtotal	37,000	46,112	47,749	1,637	49,196	1,447	50,495	1,299	51,959	1,464	
5200/5300	17,700	19,200	19,882	682	20,484.01	602	21,025	541	21,635	610	
5400	-	-	-	-	-	-	-	-	-	-	
5500/5900	-	-	-	-	-	-	-	-	-	-	Service cost increases at CPI

**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	2023-24 First Interim	2024-25 Projection	change *	2025-26 Projection	change **	2026-27 Projection	change ***	2027-28 Projection	change ***	Explanation of Changes
5600	1,500	1,500	1,553	53	1,600.31	47	1,643	42	1,690	48	
5700	-	-	-	-	-	-	-	-	-	-	
5100/5800	2,546,191	2,246,191	2,246,191	-	2,314,250.59	68,060	2,375,347	FALSE	2,444,232	68,885	
5000 Services & Contracts Subtotal	2,565,391	2,266,891	2,267,626	735	2,336,335	68,709	2,398,014	61,679	2,467,557	69,542	Increased contracts and CPI increases
6000 Capital Outlay	-	-	-	-	-	-	-	-	-	-	Limited capital equipment purchases
71/72/74 Transfers Out	795,117	795,117	795,117	-	795,117	-	795,117	-	795,117	-	
7300 Indirect Cost	81,362	96,651	50,000	(46,651)	51,500	1,500	53,045	1,545	54,636	1,591	
7000 Other Outgo Subtotal	876,479	891,768	845,117	(46,651)	846,617	1,500	848,162	1,545	849,753	1,591	
Subtotal Expenditures	15,078,433	15,904,925	16,196,147	947,134	16,429,738	233,591	16,703,338	273,600	16,975,692	272,354	
Other Financing Sources/Uses											
Interfund transfer out	-	-	-	-	-	-	-	-	-	-	
Subtotal Other Financing	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	15,078,433	15,904,925	16,196,147	947,134	16,429,738	233,591	16,703,338	273,600	16,975,692	272,354	
Net Increase/(Decrease)	(35,433)	(299,418)	(412,134)	(768,628)	(68,482)	343,652	0	68,482	0	(0)	
Beginning Balance	300,000	799,431	500,013		87,879		19,397		19,398		
Ending Balance	264,567	500,013	87,879		19,397		19,398		19,398		

* Changes between First Interim and 2024-25

** Estimated changes between 2024-25 and 2025-26

*** Estimated changes between 2025-26 and 2026-27

Pleasant Valley School District
Multi-Year Projection
2023-24 Adopted Budget
One-Time Restricted Programs without Contribution

Resource List: 3213, 3214, 6053, 6266, 6762, 7028, 7311, 7388, 7426, 7435, 9030

	2023-24 Adopted	2023-24 First Interim	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	3,103,874	-	(1,520,102)	-	-	-	-	-	-	Projecting flat federal funding for sped
8300-8599 Othr State Revenue	142,304	1,804,069	-	(142,304)	-	-	-	-	-	-	
8600-8799 Local Revenue	-	-	-	-	-	-	-	-	-	-	Projecting flat sped funding
8900-8999 Contributions	-	-	-	-	-	-	-	-	-	-	
Total Revenue	1,662,406	4,907,943	-	(1,662,406)	-	-	-	-	-	-	
Expenditures											
1100 Teacher Salaries	218,495	935,245	945,000	726,505	959,175	14,175	973,563	14,388	-	(973,563)	Step/Column Increases @ 1.5%
1110 Teacher Stipends	93,000	93,000	93,000	-	93,000	-	60,000	-	40,000	(20,000)	
1120 Teacher Subs	-	-	-	-	-	-	-	-	-	-	
1130 Teacher Hourly	22,000	22,000	-	(22,000)	-	-	-	-	-	-	
1200 Pupil Support	198,798	274,436	201,780	2,982	204,807	3,027	102,403	(102,403)	-	(102,403)	Step/Column Increases @ 1.5%
1300 Cert Admin	215,910	490,093	202,000	(13,910)	204,020	2,020	102,010	(102,010)	-	(102,010)	Step Increases @ 1%
1900 Other Cert	300,269	247,640	300,269	-	150,135	(150,135)	-	(150,135)	-	-	
1000 Certificated Salaries Subtotal	1,048,472	2,062,414	1,742,049	693,577	1,611,136	(130,913)	1,237,976	(373,160)	40,000	(1,197,976)	
2100 Instructional Aids	90,164	572,741	275,000	184,836	279,400	4,400	-	(279,400)	-	-	Step and longevity increases
2200 Class Support	-	-	-	-	-	-	-	-	-	-	
2220 Classified Subs	-	-	-	-	-	-	-	-	-	-	
2300 Class Admin	-	-	-	-	-	-	-	-	-	-	
2400 Clerical/Technical	101,867	92,969	80,000	(21,867)	81,280	1,280	82,580	1,300	-	(82,580)	Step and longevity increases
2420 Classified Subs	-	-	-	-	-	-	-	-	-	-	
2900 C.S. / Other	-	-	-	-	-	-	-	-	-	-	
2920 CS Subs	-	-	-	-	-	-	-	-	-	-	
2000 Classified Salaries Subtotal	192,031	665,710	300,000	162,969	360,680	5,680	82,580	(278,100)	-	(82,580)	
3100 STRS	200,258	371,570	332,035	131,777	307,083	(24,952)	235,958	(71,124)	7,624	(228,334)	STRS
3200 PERS	44,158	204,120	81,438	37,280	100,031	18,593	23,227	(76,804)	-	(23,227)	PERS rate increases
3300	27,879	85,258	43,554	15,675	52,363	8,810	11,989	(40,374)	-	(11,989)	
3400	75,162	198,452	311,412	236,250	300,702	(10,711)	201,385	(99,317)	6,100	(195,285)	
3500	611	1,340	10,210	9,599	9,859	(351)	6,603	(3,256)	200	(6,403)	
3600	17,045	44,122	30,631	13,586	29,577	(1,053)	19,808	(9,769)	600	(19,208)	
3700	304	304	-	(304)	-	-	-	-	-	-	
3900	-	1,213	-	-	-	-	-	-	-	-	
3000 Employee Benefits Subtotal	365,417	906,379	809,280	443,863	799,615	(9,665)	498,970	(300,645)	14,524	(484,446)	
4100/4200	-	-	-	-	-	-	-	-	-	-	
4300	3,001	3,739	3,000	(1)	3,090.90	91	-	(3,091)	-	-	Material cost increases at CPI
4400	350,000	250,000	-	(350,000)	-	-	-	-	-	-	
4000 Books & Supplies Subtotal	353,001	253,739	3,000	(350,001)	3,091	91	-	(3,091)	-	-	
5200/5300	21,000	21,000	11,000	(10,000)	11,333.30	333	-	(11,333)	-	-	
5400	-	-	-	-	-	-	-	-	-	-	
5500/5900	-	-	-	-	-	-	-	-	-	-	Service cost increases at CPI
5600	-	-	-	-	-	-	-	-	-	-	
5700	-	-	-	-	-	-	-	-	-	-	
5100/5800	169,000	79,189	59,000	(110,000)	60,787.70	1,788	148,913	-	-	(148,913)	
5000 Services & Contracts Subtotal	190,000	100,189	70,000	(120,000)	72,121	2,121	148,913	76,792	-	(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	3,988,431	2,924,329	830,408	2,846,643	(132,686)	1,968,439	(878,204)	54,524	(1,913,915)	
Other Financing Sources/Uses	-	-	-	-	-	-	-	-	-	-	
Interfund transfer out	-	-	-	-	-	-	-	-	-	-	
Subtotal Other Financing	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	2,148,921	3,988,431	2,924,329	830,408	2,846,643	(132,686)	1,968,439	(878,204)	54,524	(1,913,915)	
Net Increase/(Decrease)	(486,515)	919,512	(2,924,329)	(2,492,814)	(2,846,643)	132,686	(1,968,439)	878,204	(54,524)	1,913,915	
Beginning Balance	5,100,391	6,883,537	7,803,049	-	4,878,720	-	2,032,077	-	63,638	(1,968,439)	
Ending Balance	4,613,876	7,803,049	4,878,720	(2,492,814)	2,032,077	132,686	63,638	878,204	9,114	(54,524)	

Pleasant Valley School District
Multi-Year Projection
2023-24 1st Interim
Routine Restricted Maintenance Account

Resource List: 8150

	2023-24 Adopted	2023-24 First Interim	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	-		-	-	-	-	-	-	-	-	
8300-8599 Othr State Revenue				-		-		-		-	
8600-8799 Local Revenue	-		-	-	-	-	-	-	-	-	
8900-8999 Contributions	2,329,132	2,452,061	2,564,599	235,467	2,605,815		2,530,470	(75,345)	2,602,930	72,460	
Total Revenue	2,329,132	2,452,061	2,564,599	235,467	2,605,815	-	2,530,470	(75,345)	2,602,930	72,460	
								-		-	
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	-	-	-	-	-	-	-	-	-	-	Step and longevity increases
2200 Class Support	840,096	929,391	944,261	14,870	959,369	15,108	974,719	15,350	990,315	15,596	
2220 Classified Subs	-		-	-				-		-	
2300 Class Admin	232,235	232,235	235,951	3,716	239,726	3,775	243,562	3,836	247,459	3,897	
2400 Clerical/Technical	43,324	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	1,204,950	1,224,229	19,279	1,243,817	19,588	1,263,718	19,901	1,283,937	20,219	
3100 STRS	-	-	-	-	-	-	-	-	-	-	STRS
3200 PERS	297,523	320,393	332,329	11,936	344,960	12,631	355,433	10,473	361,120	5,687	PERS rate increases
3300	84,308	86,889	92,513	5,624	93,993	1,480	95,497	1,504	97,025	1,528	
3400	188,843	226,411	186,695	(39,716)	189,682	2,987	192,717	3,035	195,800	3,083	
3500	550	584	6,121	5,537	6,219	98	6,319	100	6,420	101	
3600	15,396	19,702	18,363	(1,339)	18,657	294	18,956	299	19,259	303	
3700	-	-	-	-	-	-	-	-	-	-	
3900	635	635	700	65	700.00	-	700	-	700	-	
3000 Employee Benefits Subtotal	587,255	654,614	636,722	49,467	654,212	17,490	669,621	15,410	680,324	10,703	
4100/4200	-		-	-	-	-	-	-	-	-	
4300	257,000	257,000	264,710	7,710	272,730.71	8,021	279,931	7,200	278,049	(1,882)	Material cost increases at CPI
4400	15,000	15,000	15,533	533	16,003.13	471	16,426	422	16,902	476	
4000 Books & Supplies Subtotal	272,000	272,000	280,243	8,243	288,734	8,491	296,356	7,623	294,951	(1,406)	
5200/5300	2,500	2,500	2,589	89	2,667.19	78	2,738	70	2,817	79	
5400	35,000	35,000	36,750	1,750	38,588	1,838	39,745	1,158	40,937	1,192	
5500/5900	8,000	8,000	8,284	284	8,535.01	251	8,760	225	9,014	254	Service cost increases at CPI

**Pleasant Valley School District
Multi-Year Projection
2023-24 1st Interim
Routine Restricted Maintenance Account**

Resource List: 8150

	2023-24 Adopted	2023-24 First Interim	2024-25 Projection	change *	2025-26 Projection	change **	2026-27 Projection	change ***	2027-28 Projection	change ***	Explanation of Changes
5600	205,000	205,000	200,000	(5,000)	206,060.00	6,060	211,500	5,440	217,633	6,133	
5700	-	-	-	-	-	-	-	-	-	-	
5100/5800	130,000	130,000	130,000	-	133,939.00	3,939	137,475	FALSE	141,462	3,987	
5000 Services & Contracts Subtotal	380,500	380,500	377,623	(2,877)	389,789	12,166	400,218	10,429	411,864	11,646	Increased contracts and CPI increases
6000 Capital Outlay	45,000	45,000	50,000	5,000	50,000.00	-	45,000	(5,000)	45,000	-	Limited capital equipment purchases
71/72/74 Transfers Out	-	-	-	-	-	-	-	-	-	-	
7300 Indirect Cost	158,427	158,317	169,542	11,225	173,352	3,811	178,553	5,201	176,291	(2,262)	
7000 Other Outgo Subtotal	158,427	158,317	169,542	11,225	173,352	3,811	178,553	5,201	176,291	(2,262)	
Subtotal Expenditures	2,558,837	2,715,381	2,738,358	90,336	2,799,903	61,545	2,853,467	53,564	2,892,368	38,901	
Other Financing Sources/Uses										-	
Interfund transfer out					-		-		-	-	
Subtotal Other Financing	-		-	-	-	-	-	-	-	-	
Total Expenditures	2,558,837	2,715,381	2,738,358	90,336	2,799,903	61,545	2,853,467	53,564	2,892,368	38,901	
										-	
Net Increase/(Decrease)	(229,705)	(263,320)	(173,759)	145,131	(194,088)	(61,545)	(322,997)	(128,909)	(289,438)	33,559	
										-	
Beginning Balance	1,148,592	1,362,559	1,099,239		925,480		731,391		408,394		
Ending Balance	918,887	1,099,239	925,480	-	731,391		408,394		118,957		

**Pleasant Valley School District
Multi-Year Projection
2023-24 1st Interim Budget
Assumptions**

		2023-24 Estimate	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate	2027-28 Estimate
Local Control Funding Formula (LCFF) Average Daily Attendance (ADA) Projection		5,552.00	5,567.00	5,567.00	5,567.00	5,567.00
Local Control Funding Formula (LCFF) Funded Average Daily Attendance (ADA)		5,669.96	5,567.00	5,567.00	5,567.00	5,567.00
County Special Ed ADA		40	40	20	20	20
LCFF Funding per ADA (unweighted average of base grants)		\$9,350	\$9,718	\$10,038	\$10,358	\$10,686
COLA		8.22%	3.94%	3.29%	3.19%	3.16%
California Consumer Price Index (CPI)		3.55%	3.03%	2.64%	2.90%	3.00%
PERS Rate		26.68%	27.70%	28.30%	28.70%	28.70%
STRS Rate		19.10%	19.10%	19.10%	19.10%	19.10%
Unrestricted Lottery per ADA		\$177	\$177	\$177	\$177	\$177
Restricted Lottery per ADA		\$72	\$72	\$72	\$72	\$72
Mandated Block Grant		\$37.81	\$39.30	\$40.59	\$41.88	\$41.88
Classified Total Statutory Benefits Percentage		36.02%	37.04%	37.64%	38.04%	38.04%
Certificated Total Statutory Benefits Percentage		22.24%	22.24%	22.24%	22.24%	22.24%
Indirect Cost Rate		6.60%	6.60%	6.60%	6.60%	6.60%