

**Pleasant Valley School District
Multi-Year Projection
2023-24 2nd 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		5,501.55	5,559.00	5,560.00	5,565.00	5,560.00
Local Control Funding Formula (LCFF) Funded Average Daily Attendance (ADA)		5,630.91	5,559.00	5,561.42	5,565.00	5,567.42
County Special Ed ADA		60	7	6	6	6
LCFF Funding per ADA (unweighted average of base grants)		\$10,118	\$10,195	\$10,474	\$10,799	\$11,142
COLA		8.22%	0.76%	2.73%	3.11%	3.17%
California Consumer Price Index (CPI)		3.55%	3.03%	2.64%	2.90%	3.00%
PERS Rate		26.68%	27.70%	28.50%	28.90%	30.30%
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	\$38.10	\$39.14	\$40.36	\$41.64
Classified Total Statutory Benefits Percentage		36.02%	37.04%	37.84%	38.24%	39.64%
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%

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

	I Unrestricted	II Restricted	III Total Budget
Revenue			
8010-8099 LCFF/Revenue Limit	65,115,289	-	65,115,289
8100-8299 Fed Revenue	300,000	5,890,498	6,190,498
8300-8599 Othr State Rev	1,348,991	6,383,462	7,732,453
8600-8799 Local Revenue	2,068,815	6,399,710	8,468,525
Contributions	(10,190,360)	10,190,360	-
Total Revenue	58,642,735	28,864,030	87,506,765
Expenditures			
1000 Certificated Salaries	25,998,363	9,614,305	35,612,668
2000 Classified Salaries	7,055,549	5,825,401	12,880,950
3000 Employee Benefits	13,636,230	6,314,511	19,950,741
4000 Books & Supplies	1,735,879	1,265,559	3,001,438
5000 Services & Contracts	5,109,598	3,691,713	8,801,311
6000 Capital Outlay	10,500	320,000	330,500
7000 Other Outgo	2,836,996	1,490,896	4,327,892
Subtotal Expenditures	56,383,115	28,522,385	84,905,500
Other Financing Sources/Uses			
Interfund transfer out	-		
Subtotal Other Financing	-		-
Total Expenditures	56,383,115	28,522,385	84,905,500
Net Increase/(Decrease)	2,259,620	341,645	2,601,265
Beginning Balance	15,404,710	11,970,379	27,375,089
Ending Balance	17,664,330	12,312,024	29,976,354

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

	2023-24 Adopted	2023-24 2nd Interim	2024-25 Projection	change *	2025-26 Projection	change **	2026-27 Projection	change ***	2027-28 Projection	change ****	Notes on Changes
Revenue											
8010-8099 LCFF	64,642,100	65,115,289	64,620,214	(495,075)	66,520,867	1,900,653	68,572,381	2,051,514	70,761,283	2,188,902	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	1,348,991	1,528,418	179,427	1,540,919	12,501	1,557,025	16,106	1,569,864	12,839	
8600-8799 Local Revenue	1,250,057	2,068,815	1,831,500	(237,315)	1,879,852	48,352	1,934,367	54,516	1,992,398	58,031	Projected decline in interest income
8900-8999 Contributions	(9,671,285)	(10,190,360)	(13,401,175)	(3,210,815)	(14,102,538)	(701,363)	(14,329,954)	(227,417)	(14,804,190)	(474,236)	Increasing contributions to restricted
Total Revenue	57,623,603	58,642,735	54,878,957	(3,763,778)	56,139,100	1,260,143	58,033,819	1,894,719	59,819,355	1,785,536	
Expenditures											
1100 Teacher Salaries	19,826,934	19,405,463	19,611,545	206,082	19,905,718	294,173	20,204,304	298,586	20,507,368	303,065	Step/Column Increases @ 1.5%
1110 Teacher Stipends	110,671	77,827	110,000	32,173	115,000	5,000	120,000	5,000	125,000	5,000	Escalation of stipend amounts
1120 Teacher Subs	893,400	1,108,273	1,041,777	(66,496)	1,062,612	20,836	1,083,864	21,252	1,105,542	21,677	
1130 Teacher Hourly	101,509	95,737	97,652	1,915	99,605	1,953	101,597	1,992	103,629	2,032	
1200 Pupil Support	1,923,905	1,569,394	1,592,935	23,541	1,616,829	23,894	1,641,081	24,252	1,665,698	24,616	Step/Column Increases @ 1.5%
1300 Cert Admin	2,942,737	3,160,638	3,192,244	31,606	3,224,167	31,922	3,256,408	32,242	3,288,973	32,564	Step Increases @ 1%
1900 Other Cert	513,954	581,031	589,746	8,715	598,593	8,846	607,572	8,979	616,685	9,114	Step/Column Increases @ 1.5%
1000 Certificated Salaries Subtotal	26,313,110	25,998,363	26,235,899	237,536	26,622,523	386,624	27,014,827	392,303	27,412,894	398,068	
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	2,093,490	2,126,986	33,496	2,161,018	34,032	2,195,594	34,576	2,230,723	35,130	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	2,882,411	2,928,530	46,119	2,975,386	46,856	3,022,992	47,606	3,071,360	48,368	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	812,219	825,215	12,996	838,418	13,203	851,833	13,415	865,462	13,629	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	7,055,549	7,169,484	113,935	7,285,262	112,953	7,401,875	116,612	7,521,410	119,536	
3100 STRS	4,957,847	4,834,639	5,000,562	165,923	5,074,253	73,691	5,149,026	74,773	5,224,898	75,872	STRS
3200 PERS	1,819,435	1,901,947	1,946,228	44,281	2,034,774	88,546	2,096,359	61,585	2,233,408	137,049	PERS rate increases
3300	908,602	918,897	945,952	27,055	961,228	15,276	976,614	15,386	992,385	15,772	
3400	4,697,244	4,845,694	5,094,321	248,627	5,170,937	76,616	5,248,547	77,610	5,327,481	78,935	
3500	16,243	15,996	167,027	151,031	169,539	2,512	172,084	2,545	174,672	2,588	
3600	458,364	540,189	501,081	(39,108)	508,617	7,536	516,251	7,634	524,015	7,764	
3700	536,499	570,243	564,541	(5,702)	558,895	(5,645)	553,306	(5,589)	547,773	(5,533)	OPEB decline
3900	7,702	8,625	10,000	1,375	10,000.00	-	10,000	-	10,000	-	
3000 Employee Benefits Subtotal	13,401,936	13,636,230	14,229,711	827,775	14,488,243	258,531	14,722,186	233,943	15,034,631	312,446	
4100/4200	25,500	25,500	26,405	905	27,205.33	800	27,924	718	28,733	810	
4300	1,510,267	1,673,529	1,732,939	59,410	1,785,447.34	52,508	1,832,583	47,136	1,885,728	53,145	Material cost increases at CPI
4400	36,850	36,850	38,158	1,308	39,314.37	1,156	40,352	1,038	41,522	1,170	
4000 Books & Supplies Subtotal	1,572,617	1,735,879	1,797,503	61,624	1,851,967	54,464	1,900,859	48,892	1,955,984	55,125	
5200/5300	129,470	142,793	147,862	5,069	152,342.37	4,480	156,364	4,022	160,899	4,535	
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 Second Interim
Unrestricted**

	2023-24 Adopted	2023-24 2nd Interim	2024-25 Projection	change *	2025-26 Projection	change **	2026-27 Projection	change ***	2027-28 Projection	change ****	Notes on Changes
5100/5800	1,664,275	1,749,783	1,811,900	62,117	1,866,800.88	54,901	1,916,084	49,284	1,971,651	55,566	
5000 Services & Contracts Subtotal	4,898,557	5,109,598	5,307,236	197,638	5,491,223	183,987	5,640,638	149,416	5,805,489	164,851	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	3,509,594	500,000	(3,009,594)	500,000	-	500,000	-	500,000	-	
7300 Indirect Cost	(651,532)	(672,598)	(692,776)	(20,178)	(713,559)	(20,783)	(734,966)	(21,407)	(757,015)	(22,049)	
7000 Other Outgo Subtotal	2,798,468	2,836,996	(192,776)	(3,029,772)	(213,559)	(20,783)	(234,966)	(21,407)	(257,015)	(22,049)	
Subtotal Expenditures	55,881,594	56,383,115	54,557,930	(1,590,891)	55,536,861	976,106	56,456,916	920,055	57,485,225	1,028,309	
Other Financing Sources/Uses											
Interfund transfer out					-		-		-	-	
Subtotal Other Financing	-		-	-	-	-	-	-	-	-	
Total Expenditures	55,881,594	56,383,115	54,557,930	(1,590,891)	55,536,861	976,106	56,456,916	920,055	57,485,225	1,028,309	
										-	
Net Increase/(Decrease)	1,742,009	2,259,620	321,028	(2,172,886)	602,239	284,036	1,576,903	974,664	2,334,129	757,227	
										-	
Beginning Balance	15,188,426	15,404,710	17,664,330		17,985,358		18,587,597		20,164,500	1,576,903	
Ending Balance	16,930,435	17,664,330	17,985,358		18,587,597		20,164,500		22,498,629	2,334,129	

* Changes between 2nd 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 2nd Interim Restricted Resource Summary	
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	2023-24 Adopted	2023-24 2nd 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	4,567,446	5,890,498	2,703,528	(1,863,918)	2,709,401	5,873	2,709,401	-	2,715,304	5,903	Projecting flat federal funding for special education
8300-8599 Othr State Revenue	3,318,958	6,383,462	4,416,379	1,097,421	4,468,665	52,287	4,505,067	36,401	4,558,403	53,336	
8600-8799 Local Revenue	6,109,525	6,399,710	6,318,707	209,182	6,310,893	(7,814)	6,304,545	(6,348)	6,323,649	19,105	Projecting flat AB602 funding
8900-8999 Contributions	9,671,285	10,190,360	13,401,175	3,729,890	14,102,538		14,329,954	227,417	14,804,190	474,236	
Total Revenue	23,667,214	28,864,030	26,839,789	3,172,575	27,591,497	50,346	27,848,967	257,470	28,401,547	552,580	
Expenditures											
1100 Teacher Salaries	5,105,469	6,345,153	7,109,056	763,903	7,215,691	106,636	7,073,927	(141,765)	6,902,078	(171,849)	Step/Column Increases @ 1.5%
1110 Teacher Stipends	225,400	170,650	144,380	(26,271)	145,567	1,188	120,567	-	100,567	(20,000)	
1120 Teacher Subs	147,675	138,999	141,409	2,410	141,409	-	141,409	-	141,409	-	
1130 Teacher Hourly	344,747	783,382	250,460	(532,922)	254,599	4,139	258,821	4,222	263,127	4,306	
1200 Pupil Support	323,290	782,205	626,890	(155,315)	636,294	9,403	540,363	(95,931)	444,529	(95,834)	Step/Column Increases @ 1.5%
1300 Cert Admin	877,964	1,231,098	869,059	(362,039)	877,749	8,691	782,476	(95,273)	687,271	(95,205)	Step Increases @ 1%
1900 Other Cert	300,269	162,818	410,269	247,451	261,785	(148,485)	113,325	(148,460)	115,025	1,700	
1000 Certificated Salaries Subtotal	7,324,814	9,614,305	9,551,522	(62,783)	9,533,094	(18,428)	9,030,888	(502,206)	8,654,006	(376,882)	
2100 Instructional Aids	3,092,388	3,703,860	4,677,030	973,170	4,751,863	74,832	4,827,893	76,030	4,905,139	77,246	Step and longevity increases
2200 Class Support	840,096	893,158	907,449	14,291	921,968	14,519	936,719	14,751	951,707	14,988	
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	388,982	485,521	405,833	(79,688)	412,327	6,493	418,924	6,597	341,725	(77,199)	Step and longevity increases
2420 Classified Subs	5,000	5,000	-	(5,000)	-	-	-	-	-	-	
2900 C.S. / Other	398,778	505,627	513,717	8,090	521,937	8,219	530,287	8,351	538,772	8,485	
2920 CS Subs	-	-	-	-	-	-	-	-	-	-	
2000 Classified Salaries Subtotal	4,957,479	5,825,401	6,739,980	914,579	6,847,820	107,840	6,957,385	109,565	6,984,801	27,416	
3100 STRS	1,414,067	1,868,164	1,820,520	(47,644)	1,817,008	(3,512)	1,721,287	(95,720)	1,649,453	(71,834)	STRS
3200 PERS	1,354,580	1,629,099	1,841,851	212,752	1,918,182	76,331	1,925,063	6,881	2,025,698	100,635	PERS rate increases
3300	484,865	597,003	673,797	76,794	679,783	5,986	664,434	(15,349)	662,884	(1,550)	
3400	1,536,562	1,930,932	2,319,546	388,614	2,274,337	(45,208)	2,203,956	(70,382)	2,151,217	(52,738)	
3500	6,152	7,865	18,576	10,711	18,063	(514)	15,562	(2,501)	13,174	(2,388)	
3600	174,407	263,922	245,048	(18,874)	246,014	966	237,419	(8,594)	232,139	(5,280)	
3700	7,634	14,279	7,257	(7,022)	7,184	(73)	7,112	(72)	7,041	(71)	
3900	1,833	3,247	2,700	(547)	2,700	-	2,700	-	2,700	-	
3000 Employee Benefits Subtotal	4,980,100	6,314,511	6,929,294	1,949,194	6,963,271	33,977	6,777,533	(185,737)	6,744,307	(33,227)	
4100/4200	325,654	303,724	314,506	10,782	474,036	159,530	336,550	(137,485)	446,310	109,760	
4300	603,762	941,835	937,985	(3,850)	966,406	28,421	988,746	22,341	1,007,420	18,674	Material cost increases at CPI
4400	372,088	20,000	20,710	710	21,338	628	21,901	563	22,536	635	
4000 Books & Supplies Subtotal	1,301,504	1,265,559	1,273,201	7,642	1,461,779	188,578	1,347,198	(114,582)	1,476,266	129,069	
5200/5300	258,530	577,751	587,516	9,765	605,317	17,802	609,665	4,348	627,346	17,680	
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	251	8,760	225	9,014	254	Service cost increases at CPI
5600	208,500	208,500	203,624	(4,876)	209,794	6,170	215,333	5,539	221,577	6,245	
5700	-	-	-	-	-	-	-	-	-	-	

**Pleasant Valley School District
Multi-Year Projection
2023-24 2nd Interim
Restricted Resource Summary**

	2023-24 Adopted	2023-24 2nd 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	2,927,262	2,929,959	(517,369)	3,018,737	88,778	3,184,952	FALSE	3,124,084	(60,868)	
5000 Services & Contracts Subtotal	3,957,358	3,691,713	3,766,133	(510,446)	3,880,971	114,838	4,058,455	177,485	4,022,959	(35,497)	Increased contracts and CPI increases
6000 Capital Outlay	320,000	320,000	150,000	(170,000)	150,000	-	147,640	(2,360)	150,617	2,977	Limited capital equipment purchases
71/72/74 Transfers Out	795,117	1,058,669	795,117	(263,552)	795,117	-	795,117		795,117	-	
7300 Indirect Cost	434,983	432,227	463,157	30,930	475,969	12,812	509,339	33,370	518,166	8,827	
7000 Other Outgo Subtotal	1,230,100	1,490,896	1,258,274	(232,622)	1,271,086	12,812	1,304,456	33,370	1,313,283	8,827	
Subtotal Expenditures	24,071,355	28,522,385	29,668,403	1,895,563	30,108,020	439,617	29,623,555	(484,465)	29,346,239	(277,316)	
Other Financing Sources/Uses										-	
Interfund transfer out					-		-		-	-	
Subtotal Other Financing	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	24,071,355	28,522,385	29,668,403	1,895,563	30,108,020	439,617	29,623,555	(484,465)	29,346,239	(277,316)	
										-	
Net Increase/(Decrease)	(404,141)	341,645	(2,828,615)	1,277,011	(2,516,523)	(389,270)	(1,774,588)	741,935	(944,692)	829,896	
										-	
Beginning Balance	9,693,881	11,970,379	12,312,024		9,483,409		6,966,887		5,192,299		
Ending Balance	9,289,740	12,312,024	9,483,409		6,966,887		5,192,299		4,247,607		

* Changes between 2nd 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 2nd 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 2nd 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	1,174,694	1,174,694	-	1,180,567	5,873	1,180,567	-	1,186,470	5,903	Projecting continued qualification for Title I
8300-8599 Othr State Revenue	2,672,366	3,783,015	3,604,073	(178,942)	3,640,114	36,041	3,676,515	36,401	3,713,280	36,765	
8600-8799 Local Revenue	441,800	731,985	650,982	(81,003)	643,168	(7,814)	636,820	(6,348)	655,924	19,105	Assuming continued grant funds
8900-8999 Contributions	-	-	-	-	-	-	-	-	-	-	
Total Revenue	4,632,676	5,689,694	5,429,749	(259,945)	5,463,849	34,100	5,493,902	30,053	5,555,675	61,773	
Expenditures											
1100 Teacher Salaries	97,899	327,689	692,604	364,915	702,993	10,389	463,538	(239,455)	420,491	(43,047)	Step/Column Increases @ 1.5%
1110 Teacher Stipends	132,400	57,650	59,380	1,730	60,567	1,188	60,567	-	60,567	-	
1120 Teacher Subs	27,175	18,499	18,499	-	18,499	-	18,499	-	18,499	-	
1130 Teacher Hourly	279,247	737,882	206,960	(530,922)	211,099	4,139	215,321	4,222	219,627	4,306	
1200 Pupil Support	124,942	187,301	275,111	87,810	279,237	4,127	283,426	4,189	287,677	4,251	Step/Column Increases @ 1.5%
1300 Cert Admin	267,693	266,093	268,754	2,661	271,441	2,688	274,156	2,714	276,897	2,742	Step Increases @ 1%
1900 Other Cert	-	-	-	-	-	-	-	-	-	-	
1000 Certificated Salaries Subtotal	929,356	1,595,114	1,521,307	(73,807)	1,543,837	22,530	1,315,507	(228,330)	1,283,759	(31,748)	
2100 Instructional Aids	731,320	865,937	1,029,792	163,855	1,066,269	36,477	1,083,329	17,060	1,100,662	17,333	Step, longevity, and staffing increases
2200 Class Support	-	-	-	-	-	-	-	-	-	-	
2220 Classified Subs	-	-	-	-	-	-	-	-	-	-	
2300 Class Admin	-	-	-	-	-	-	-	-	-	-	
2400 Clerical/Technical	51,335	71,389	72,531	1,142	73,692	1,160	74,871	1,179	76,069	1,198	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	1,032,980	1,199,508	166,528	1,238,700	39,192	1,258,519	19,819	1,278,655	20,136	
3100 STRS	177,389	241,884	289,961	48,077	294,255	4,294	250,736	(43,520)	244,685	(6,051)	STRS
3200 PERS	202,117	243,317	325,618	82,301	345,969	20,351	356,438	10,469	379,684	23,246	PERS rate increases
3300	74,068	95,413	110,524	15,111	114,135	3,611	115,961	1,826	117,817	1,855	
3400	142,044	186,571	193,153	6,582	197,535	4,382	182,733	(14,802)	181,908	(824)	
3500	861	1,157	1,215	58	1,276	61	1,339	64	1,406	67	
3600	23,811	37,876	40,812	2,936	41,738	926	38,610	(3,128)	38,436	(174)	
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	807,167	962,667	341,427	996,287	33,620	947,193	(49,095)	965,308	18,115	
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	640,984	628,739	(12,245)	647,790	19,051	664,891	17,102	684,173	19,282	Material cost increases at CPI
4400	2,088	-	-	-	-	-	-	-	-	-	
4000 Books & Supplies Subtotal	639,503	943,708	942,210	(1,498)	1,120,759	178,549	1,000,347	(120,412)	1,129,357	129,010	
5200/5300	217,330	105,051	108,780	3,729	112,076	3,296	115,035	2,959	118,371	3,336	
5400	-	-	-	-	-	-	-	-	-	-	
5500/5900	-	-	-	-	-	-	-	-	-	-	Service cost increases at CPI

**Pleasant Valley School District
Multi-Year Projection
2023-24 2nd 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 2nd Interim	2024-25 Projection	change *	2025-26 Projection	change **	2026-27 Projection	change ***	2027-28 Projection	change ****	Explanation of Changes
5600	2,000	2,000	2,071	71	2,134	63	2,190	56	2,254	64	
5700	-	-	-	-	-	-	-	-	-	-	
5100/5800	602,137	759,525	786,488	26,963	810,319	23,831	831,711	FALSE	855,831	24,120	
5000 Services & Contracts Subtotal	821,467	866,576	897,339	30,763	924,529	27,189	948,936	24,408	976,456	27,519	Increased contracts and CPI increases
6000 Capital Outlay	275,000	275,000	100,000	(175,000)	100,000	-	102,640	2,640	105,617	2,977	
7100/7400 Transfers Out	-	-	-	-	-	-	-	-	-	-	
7300 Indirect Cost	195,194	171,269	247,307	76,038	254,726	7,419	281,459	26,733	289,847	8,388	
7000 Other Outgo Subtotal	195,194	171,269	247,307	76,038	304,797	7,419	281,459	(23,338)	289,847	8,388	
Subtotal Expenditures	4,285,614	5,691,814	5,870,337	364,450	6,228,909	308,500	5,854,601	(374,308)	6,028,998	174,398	
Other Financing Sources/Uses										-	
Interfund transfer out	-	-	-	-	-	-	-	-	-	-	
Subtotal Other Financing	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	4,285,614	5,691,814	5,870,337	364,450	6,228,909	308,500	5,854,601	(374,308)	6,028,998	174,398	
Net Increase/(Decrease)	347,062	(2,120)	(440,588)	(624,395)	(765,060)	(274,400)	(360,698)	404,362	(473,324)	(112,625)	
Beginning Balance	2,034,419	2,924,852	2,922,732		2,482,144		1,717,084		1,356,385		
Ending Balance	2,381,481	2,922,732	2,482,144		1,717,084		1,356,385		883,062		

* Changes between 2nd 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 2nd Interim Budget
Ongoing Restricted Programs w/ Contribution

Resource List: 3310, 3311, 3315, 6546, 6547, 6500

	2023-24 Adopted	2023-24 2nd 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	1,712,571	1,528,834	(183,737)	1,528,834	-	1,528,834	-	1,528,834	-	Projecting flat federal funding for sped
8300-8599 Othr State Revenue	504,288	796,378	812,306	15,928	828,552	16,246	828,552	-	845,123	16,571	
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	7,741,113	10,873,035	3,131,922	11,531,089	658,054	11,836,171	305,082	12,204,133	367,962	
Total Revenue	15,043,000	15,917,787	18,881,900	2,964,113	19,556,200	674,300	19,861,282	305,082	20,245,815	384,533	
Expenditures											
1100 Teacher Salaries	4,789,075	5,082,218	6,198,451	1,116,233	6,291,428	92,977	6,385,799	94,371	6,481,586	95,787	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	-	320,468	150,000	(170,468)	152,250	2,250	154,534	2,284	156,852	2,318	Step/Column Increases @ 1.5%
1300 Cert Admin	394,361	415,631	398,305	(17,326)	402,288	3,983	406,311	4,023	410,374	4,063	Step Increases @ 1%
1900 Other Cert	-	-	110,000	110,000	111,650	1,650	113,325	1,675	115,025	1,700	
1000 Certificated Salaries Subtotal	5,347,436	5,982,317	7,023,166	1,040,849	7,124,026	100,860	7,226,378	102,353	7,330,246	103,868	
2100 Instructional Aids	2,270,904	2,287,956	3,472,238	1,184,282	3,527,794	55,556	3,584,239	56,445	3,641,587	57,348	Step and longevity increases
2200 Class Support	-	-	-	-	-	-	-	-	-	-	
2220 Classified Subs	-	-	-	-	-	-	-	-	-	-	
2300 Class Admin	-	-	-	-	-	-	-	-	-	-	
2400 Clerical/Technical	192,456	205,989	209,285	3,296	212,633	3,349	216,036	3,402	219,492	3,457	Step and longevity increases
2420 Classified Subs	5,000	5,000	-	(5,000)	-	-	-	-	-	-	
2900 C.S. / Other	377,579	409,973	416,533	6,560	423,197	6,665	429,968	6,771	436,848	6,879	
2920 CS Subs	-	-	-	-	-	-	-	-	-	-	
2000 Classified Salaries Subtotal	2,845,939	2,908,918	4,098,056	1,189,138	4,163,625	65,569	4,230,243	66,618	4,297,927	67,684	
3100 STRS	1,036,420	1,236,765	1,338,615	101,850	1,357,839	19,224	1,377,348	19,508	1,397,145	19,797	STRS
3200 PERS	810,782	889,994	1,112,458	222,464	1,162,900	50,442	1,198,089	35,189	1,276,226	78,137	PERS rate increases
3300	298,610	336,260	429,988	93,728	436,868	6,880	443,858	6,990	450,960	7,102	
3400	1,130,513	1,335,932	1,745,986	410,054	1,721,367	(24,620)	1,747,135	25,768	1,773,296	26,162	
3500	4,130	4,793	4,889	96	5,133	244	5,236	103	5,341	105	
3600	118,155	162,462	166,818	4,356	169,315	2,496	171,849	2,535	174,423	2,573	
3700	6,943	13,588	6,874	(6,714)	6,805	(69)	6,737	(68)	6,669	(67)	
3900	635	965	1,000	35	1,000.00	-	1,000	-	1,000	-	
3000 Employee Benefits Subtotal	3,406,188	3,980,759	4,806,629	1,400,441	4,861,227	54,598	4,951,252	90,025	5,085,060	133,808	
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	449,200	465,147	15,947	479,240.54	14,094	491,892	12,652	506,157	14,265	
5400	-	-	-	-	-	-	-	-	-	-	
5500/5900	-	-	-	-	-	-	-	-	-	-	Service cost increases at CPI

**Pleasant Valley School District
Multi-Year Projection
2023-24 2nd Interim Budget
Ongoing Restricted Programs w/ Contribution**

Resource List: 3310, 3311, 3315, 6546, 6547, 6500

	2023-24 Adopted	2023-24 2nd 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	1,828,696	1,954,471	125,775	2,013,691.47	59,220	2,066,853	FALSE	2,126,792	59,939	
5000 Services & Contracts Subtotal	2,565,391	2,279,396	2,421,171	141,775	2,494,532	73,361	2,560,388	65,856	2,634,639	74,251	Increased contracts and CPI increases
6000 Capital Outlay	-	-	-	-	-	-	-	-	-	-	Limited capital equipment purchases
71/72/74 Transfers Out	795,117	1,058,669	795,117	(263,552)	795,117	-	795,117	-	795,117	-	
7300 Indirect Cost	81,362	94,671	50,000	(44,671)	51,500	1,500	53,045	1,545	54,636	1,591	
7000 Other Outgo Subtotal	876,479	1,153,340	845,117	(308,223)	846,617	1,500	848,162	1,545	849,753	1,591	
Subtotal Expenditures	15,078,433	16,350,842	19,241,888	3,465,617	19,539,223	297,335	19,866,918	327,695	20,249,585	382,667	
Other Financing Sources/Uses											
Interfund transfer out	-	-	-	-	-	-	-	-	-	-	
Subtotal Other Financing	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	15,078,433	16,350,842	19,241,888	3,465,617	19,539,223	297,335	19,866,918	327,695	20,249,585	382,667	
Net Increase/(Decrease)	(35,433)	(433,055)	(359,988)	(501,504)	16,977	376,965	(5,636)	(22,613)	(3,770)	1,866	
Beginning Balance	300,000	799,431	366,376		6,388		23,365		17,729		
Ending Balance	264,567	366,376	6,388		23,365		17,729		13,959		

* Changes between 2nd 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 2nd Interim Budget
One-Time Restricted Programs without Contribution

Resource List: 3213, 3214, 5632, 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	3,003,233	-	(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	4,807,302	-	(1,662,406)	-	-	-	-	-	-	
Expenditures											
1100 Teacher Salaries	218,495	935,246	218,000	(495)	221,270	3,270	224,589	3,319	-	(224,589)	Step/Column Increases @ 1.5%
1110 Teacher Stipends	93,000	113,000	85,000	-	85,000	-	60,000	-	40,000	(20,000)	
1120 Teacher Subs	-	-	-	-	-	-	-	-	-	-	
1130 Teacher Hourly	22,000	2,000	-	(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	549,374	202,000	(13,910)	204,020	2,020	102,010	(102,010)	-	(102,010)	Step Increases @ 1%
1900 Other Cert	300,269	162,818	300,269	-	150,135	(150,135)	-	(150,135)	-	-	
1000 Certificated Salaries Subtotal	1,048,472	2,036,874	1,007,049	(33,423)	865,231	(141,818)	489,002	(376,229)	40,000	(449,002)	
2100 Instructional Aids	90,164	549,967	175,000	84,836	177,800	2,800	-	(177,800)	-	-	Step and longevity increases
2200 Class Support	-	-	-	-	-	-	-	-	-	-	
2220 Classified Subs	-	-	-	-	-	-	-	-	-	-	
2300 Class Admin	-	-	-	-	-	-	-	-	-	-	
2400 Clerical/Technical	101,867	164,819	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	714,786	300,000	62,969	259,080	4,080	82,580	(176,500)	-	(82,580)	
3100 STRS	200,258	389,515	191,944	(8,314)	164,913	(27,030)	93,204	(71,709)	7,624	(85,580)	STRS
3200 PERS	44,158	185,489	81,438	37,280	72,361	(9,077)	23,388	(48,973)	-	(23,388)	PERS rate increases
3300	27,879	81,184	43,554	15,675	37,613	(5,941)	11,989	(25,624)	-	(11,989)	
3400	75,162	190,969	199,325	124,163	171,457	(27,868)	87,166	(84,291)	6,100	(81,066)	
3500	611	1,349	6,535	5,924	5,622	(914)	2,858	(2,764)	200	(2,658)	
3600	17,045	44,475	19,606	2,561	16,865	(2,741)	8,574	(8,291)	600	(7,974)	
3700	304	304	-	(304)	-	-	-	-	-	-	
3900	-	1,085	-	-	-	-	-	-	-	-	
3000 Employee Benefits Subtotal	365,417	894,370	542,401	176,984	468,831	(73,570)	227,179	(241,652)	14,524	(212,655)	
4100/4200	-	-	-	-	-	-	-	-	-	-	
4300	3,001	3,739	3,000	(1)	3,090.90	91	-	(3,091)	-	-	Material cost increases at CPI
4400	350,000	-	-	(350,000)	-	-	-	-	-	-	
4000 Books & Supplies Subtotal	353,001	3,739	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

**Pleasant Valley School District
Multi-Year Projection
2023-24 2nd Interim Budget
One-Time Restricted Programs without Contribution**

Resource List: 3213, 3214, 5632, 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
5600	-	-	-	-	-	-	-	-	-	-	
5700	-	-	-	-	-	-	-	-	-	-	
5100/5800	169,000	209,041	59,000	(110,000)	60,787.70	1,788	148,913	-	-	(148,913)	
5000 Services & Contracts Subtotal	190,000	230,041	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	-	7,980	-	-	-	-	-	-	-	-	
7000 Other Outgo Subtotal	-	-	-	-	-	-	-	-	-	-	
Subtotal Expenditures	2,148,921	3,879,810	1,922,450	(263,471)	1,668,354	(209,096)	947,675	(720,679)	54,524	(893,151)	
Other Financing Sources/Uses		-								-	
Interfund transfer out		-			-		-		-	-	
Subtotal Other Financing	-		-	-	-	-	-	-	-	-	
Total Expenditures	2,148,921	3,879,810	1,922,450	(263,471)	1,668,354	(209,096)	947,675	(720,679)	54,524	(893,151)	
Net Increase/(Decrease)	(486,515)	927,492	(1,922,450)	(1,398,935)	(1,668,354)	209,096	(947,675)	720,679	(54,524)	893,151	

Pleasant Valley School District
Multi-Year Projection
2023-24 2nd Interim
Routine Restricted Maintenance Account

Resource List: 8150

	2023-24 Adopted	2023-24 2nd 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	2,449,247	2,528,140	199,008	2,571,449		2,493,783	(77,665)	2,600,057	106,274	
Total Revenue	2,329,132	2,449,247	2,528,140	199,008	2,571,449	-	2,493,783	(77,665)	2,600,057	106,274	
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	893,158	907,449	14,291	921,968	14,519	936,719	14,751	951,707	14,988	
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	1,168,717	1,187,416	18,699	1,206,415	18,999	1,225,718	19,303	1,245,329	19,611	
3100 STRS	-	-	-	-	-	-	-	-	-	-	STRS
3200 PERS	297,523	310,299	322,336	12,037	336,952	14,616	347,148	10,196	369,788	22,640	PERS rate increases
3300	84,308	84,146	89,731	5,585	91,167	1,436	92,625	1,459	94,107	1,482	
3400	188,843	217,460	181,081	(36,379)	183,978	2,897	186,922	2,944	189,913	2,991	
3500	550	566	5,937	5,371	6,032	95	6,129	97	6,227	98	
3600	15,396	19,109	17,811	(1,298)	18,096	285	18,386	290	18,680	294	
3700	-	-	-	-	-	-	-	-	-	-	
3900	635	635	700	65	700.00	-	700	-	700	-	
3000 Employee Benefits Subtotal	587,255	632,215	617,596	30,341	636,925	19,329	651,909	14,984	679,415	27,505	
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 2nd Interim
Routine Restricted Maintenance Account**

Resource List: 8150

	2023-24 Adopted	2023-24 2nd 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	165,850	7,533	169,743	3,893	174,835	5,092	173,683	(1,152)	
7000 Other Outgo Subtotal	158,427	158,317	165,850	7,533	169,743	3,893	174,835	5,092	173,683	(1,152)	
Subtotal Expenditures	2,558,837	2,656,749	2,678,728	66,939	2,741,606	62,878	2,794,037	52,431	2,850,242	56,205	
Other Financing Sources/Uses										-	
Interfund transfer out	-	-	-	-	-	-	-	-	-	-	
Subtotal Other Financing	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	2,558,837	2,656,749	2,678,728	66,939	2,741,606	62,878	2,794,037	52,431	2,850,242	56,205	
										-	
Net Increase/(Decrease)	(229,705)	(207,502)	(150,588)	132,069	(170,157)	(62,878)	(300,254)	(130,097)	(250,184)	50,069	
										-	
Beginning Balance	1,148,592	1,362,559	1,155,057		1,004,469		834,312		534,059		
Ending Balance	918,887	1,155,057	1,004,469	-	834,312		534,059		283,874		