



Pleasant Valley School District Assumptions for 2024-25 Adopted Budget and Multi-Year Projections

PVSD developed the 2024-25 Adopted Budget and Multi-Year projections using the primary assumptions listed below. The assumptions include data from the Governor's May Revise, School Services of California's "Financial Projection Dashboard 2024-25 May Revision" and PVSD's internal records and planning data. Unless the tables below indicate changes over the five-year projection period, the assumption is anticipated to be flat over the five-year period.

Revenue Projection Data

- Statutory COLA

2023-24	2024-25	2025-26	2026-27	2027-28
8.22%	1.07%	2.93%	3.08%	3.30%

Notes on the statutory cost-of-living-adjustment: Although in recent history state COLA estimates were a reliable predictor, the 2024-25 statutory COLA came in well below the state projection of 3.94%. This change had a significant and negative impact on multi-year projections. Additionally, recent state deficits have raised the possibility of the state being unable to fund the COLA. In this current climate, statutory COLA estimates should be viewed with caution.

- District Enrollment

5,779	5,845	5,900	5,900	5,900
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- Total P-2 District-enrolled ADA and ADA to Enrollment Percentage

5,480.99	5,582.00	5,621	5,621	5,621
94.8%	95.5%	95.3%	95.3%	95.3%

Notes on enrollment and ADA: Fiscal year 2024-25 enrollment estimates are based on students actually enrolled for the 2024-25 school year as of late May, 2024. The increase in enrollment over prior year is primarily due to the Special Education program transfer wherein approximately 50 students attending county office of education special education programs in 2023-24 will be served directly by PVSD in 2024-25. Considering that PVSD typically sees some late TK and K enrollments, and that summer move-outs are typically balanced by summer move-ins, the enrollment estimates are conservative. Additionally, PVSD's most recent demographic study and enrollment projections indicate modest increases to enrollment due to new housing developments. Because construction delays or changes to developments are common, the enrollment projections used for the MYP include a low growth projection from housing developments. This is the most fiscally prudent approach, so that the district is not relying on revenue that may not develop.

Regarding average daily attendance, in 2022-23 the District saw its lowest attendance rate in recent history. Attendance rates used in this projection remain below the District’s historical average, yet predict a moderate recovery of attendance rates. If the District can realize the historically achievable attendance rate of 96.5%, revenues would increase significantly.

- Total projected Funded ADA, per LCFF Calculator, due to “hold harmless” provisions including the three-year rolling average. This number includes ADA for students attending county office of education programs.

2023-24	2024-25	2025-26	2026-27	2027-28
5,630.71	5,581.00	5,620.00	5,620.00	5,620.00

Note: Total funded ADA amounts lower than actual ADA amounts are due to “charter shift” funding reductions.

- Transitional Kindergarten LCFF Add-On: \$3,077 per apportionment-eligible TK ADA
- California Lottery Unrestricted per ADA funding: \$177
- California Lottery Restricted per ADA funding: \$72

- Mandate Block Grant K-8 per ADA funding

\$37.81	\$38.21	\$39.33	\$40.54	\$41.88
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- Indirect Cost Rate: 7.57%
- Federal Title funding is projected to increase at 1% per year. This increase is less than inflationary cost increases and will result in a gradual reduction of purchasing power over the five-year MYP.
- State AB602 funding to support special education is projected to be flat, due to county-wide ADA losses offsetting COLA increases.
- Expanded Learning Opportunities Program funding is projected be flat. PVSD’s status in second tier funding leads to year over year uncertainty in ELOP funding levels. If budget year funding falls below current year funding levels the district will use restricted program reserves to continue services and make expenditure adjustments as needed moving forward.
- Prop 28 Arts and Music in Schools funding: Uncertainty about the states general fund, the basis of the AMS funding calculation, results in uncertainty about what districts will receive. In the budget year PVSD projects funding to be flat. If funding falls below projections the district will use restricted program reserves to continue services and make expenditure adjustments as needed moving forward.

Expenditure Projection Data

- California Consumer Price Index cost increases on goods and services

2023-24	2024-25	2025-26	2026-27	2027-28
3.33%	3.10%	2.86%	2.87%	2.80%

- CalSTRS Employer Contribution Rates

19.10%	19.10%	19.10%	19.10%	19.10%
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- CalPERS Employer Contribution Rates

26.68%	27.05%	27.60%	28.00%	29.20%
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- State Unemployment Insurance Rates: 0.05%
- Yearly average Certificated (non-management) salary cost increases due to step and column advancement, less cost reductions due to retirements: 1.5%
- Yearly average Classified salary cost increases due to step and longevity advancement, less cost reductions due to retirements: 1.6%
- Note: Out of respect for the collective bargaining process, and to avoid concerns about possible direct bargaining, the Adopted Budget and MYP's do not enter a presumed adjustment to salaries and benefits. This results in projected surpluses in some budget years. It is important for readers of these documents to differentiate between multi-year projections (mathematical extrapolations based on assumptions) and multi-year budgets and operational plans.

Pleasant Valley
56-72553-0000000

Multiyear Projection
PVSD 2024-25 Adopted Budget
Combined

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	65,118,321.00	3.75%	67,557,182.00	2.96%	69,557,072.00
2. Federal Revenues	8100-8299	3,134,320.00	1.00%	3,165,663.20	1.00%	3,197,319.82
3. Other State Revenues	8300-8599	6,054,451.00	0.66%	6,094,279.96	0.71%	6,137,374.67
4. Other Local Revenues	8600-8799	8,692,367.00	-4.90%	8,266,408.82	1.38%	8,380,504.24
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6.Total(Sum lines A1 thru A5)		82,999,459.00	2.51%	85,083,533.98	2.57%	87,272,270.73
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		36,365,865.00	---	36,365,865.00	---	37,256,103.05
b. Step & Column Adjustment		---	---	540,238.05	---	548,341.56
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	350,000.00	---	(700,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,365,865.00	2.45%	37,256,103.05	-0.41%	37,104,444.61
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		14,497,646.00	---	14,497,646.00	---	14,479,608.33
b. Step & Column Adjustment		---	---	231,962.33	---	235,673.73
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(250,000.00)	---	(250,000.00)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	14,497,646.00	-0.12%	14,479,608.33	-0.10%	14,465,282.06
3. Employee Benefits	3000-3999	21,040,412.00	1.09%	21,269,823.72	-0.03%	21,263,578.89
4. Books and Supplies	4000-4999	3,101,783.00	57.63%	4,889,434.91	-35.72%	3,142,791.59
5. Services and Other Operating Expenditures	5000-5999	9,354,944.00	3.84%	9,713,773.57	3.76%	10,078,776.93
6. Capital Outlay	6000-6999	60,000.00	0.00%	60,000.00	0.00%	60,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,122,000.00	0.00%	1,122,000.00	0.00%	1,122,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(204,405.00)	31.95%	(269,704.11)	26.02%	(339,874.53)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		85,338,245.00	3.73%	88,521,039.47	-1.83%	86,896,999.55
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(2,338,786.00)	---	(3,437,505.49)	---	375,271.18
D. FUND BALANCE						

Pleasant Valley
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Multiyear Projection
PVSD 2024-25 Adopted Budget
Combined

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	27,659,166.00	-8.46%	25,320,380.00	-13.58%	21,882,874.51
2. Ending Fund Balance		25,320,380.00	---	21,882,874.51	---	22,258,145.69
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,750.00	0.00%	5,750.00	0.00%	5,750.00
b. Restricted	9740	10,822,641.00	-34.48%	7,090,929.06	-16.12%	5,948,054.81
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	8,998,019.00	0.00%	8,998,019.00	0.00%	8,998,019.00
Board Action Commitment		8,998,019.00	---	8,998,019.00	---	8,998,019.00
d. Assigned						
1. Other Assignments	9780	2,933,822.00	4.32%	3,060,653.41	46.78%	4,492,311.94
One-time funds assignment		2,933,822.00	---	3,060,653.41	---	4,492,311.94
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,560,148.00	3.73%	2,655,632.00	-1.83%	2,606,911.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	71,891.04	188.07%	207,098.94
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	2,560,148.00	---	2,655,632.00	---	2,606,911.00
c. Unassigned/Unappropriated	9790	0.00	---	71,891.04	---	207,098.94
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	---	0.00	---	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		2,560,148.00	---	2,727,523.04	---	2,814,009.94
4. Total Available Reserves - by Percent		3.00%	---	3.08%	---	3.24%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		85,338,245.00	---	88,521,039.47	---	86,896,999.55
b. Plus: Special Education Pass-through Funds		0.00	---	0.00	---	0.00
c. Total Expenditures and Other Financing Uses (Line F1a plus line F1b)		85,338,245.00	---	88,521,039.47	---	86,896,999.55

Pleasant Valley
56-72553-0000000

Multiyear Projection
PVSD 2024-25 Adopted Budget
Combined

Fund 01

Description	Object Codes	2024-25	% Change	2025-26	% Change	2026-27
		Projected Year Totals (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
d. Reserve Standard Percentage Level		3.00%	---	3.00%	---	3.00%
e. Reserve Standard - By Percent (Line F1c times F1d)		2,560,147.35	---	2,655,631.18	---	2,606,909.99
f. Reserve Standard - By Amount		0.00	---	0.00	---	0.00
g. Reserve Standard (Greater of F1e or F1f)		2,560,147.35	---	2,655,631.18	---	2,606,909.99
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	---	MET	---	MET

Pleasant Valley
56-72553-0000000

Multiyear Projection
PVSD 2024-25 Adopted Budget
Unrestricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	65,118,321.00	3.75%	67,557,182.00	2.96%	69,557,072.00
2. Federal Revenues	8100-8299	270,000.00	1.00%	272,700.00	1.00%	275,427.00
3. Other State Revenues	8300-8599	1,526,792.00	0.99%	1,541,862.46	1.06%	1,558,168.61
4. Other Local Revenues	8600-8799	2,461,367.00	-24.09%	1,868,398.82	-3.57%	1,801,790.33
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(15,832,024.00)	-0.72%	(15,717,671.77)	-0.72%	(15,604,725.76)
6.Total(Sum lines A1 thru A5)		53,544,456.00	3.69%	55,522,471.51	3.72%	57,587,732.18
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		26,350,303.00	---	26,350,303.00	---	26,745,557.57
b. Step & Column Adjustment		---	---	395,254.57	---	401,183.37
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	0.00	---	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,350,303.00	1.50%	26,745,557.57	1.50%	27,146,740.94
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		7,766,484.00	---	7,766,484.00	---	7,890,747.74
b. Step & Column Adjustment		---	---	124,263.74	---	126,251.96
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	0.00	---	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	7,766,484.00	1.60%	7,890,747.74	1.60%	8,016,999.70
3. Employee Benefits	3000-3999	14,221,278.00	0.94%	14,355,161.07	0.99%	14,497,027.00
4. Books and Supplies	4000-4999	1,907,741.00	2.86%	1,962,302.39	2.87%	2,018,620.47
5. Services and Other Operating Expenditures	5000-5999	5,778,515.00	2.98%	5,950,618.80	2.99%	6,128,263.73
6. Capital Outlay	6000-6999	20,000.00	0.00%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	315,000.00	0.00%	315,000.00	0.00%	315,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,953,874.00)	2.93%	(2,011,122.51)	3.08%	(2,073,065.09)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		54,405,447.00	1.51%	55,228,265.06	1.52%	56,069,586.75
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(860,991.00)	---	294,206.45	---	1,518,145.43
D. FUND BALANCE						

Pleasant Valley
56-72553-0000000

Multiyear Projection
PVSD 2024-25 Adopted Budget
Unrestricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	15,358,730.00	-5.61%	14,497,739.00	2.03%	14,791,945.45
2. Ending Fund Balance		14,497,739.00	---	14,791,945.45	---	16,310,090.88
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,750.00	0.00%	5,750.00	0.00%	5,750.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	8,998,019.00	0.00%	8,998,019.00	0.00%	8,998,019.00
Board Action Commitment		8,998,019.00	---	8,998,019.00	---	8,998,019.00
d. Assigned						
1. Other Assignments	9780	2,933,822.00	4.32%	3,060,653.41	46.78%	4,492,311.94
One-time funds assignment		2,933,822.00	---	3,060,653.41	---	4,492,311.94
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,560,148.00	3.73%	2,655,632.00	-1.83%	2,606,911.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	71,891.04	188.07%	207,098.94
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	2,560,148.00	---	2,655,632.00	---	2,606,911.00
c. Unassigned/Unappropriated	9790	0.00	---	71,891.04	---	207,098.94
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	---	0.00	---	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		2,560,148.00	---	2,727,523.04	---	2,814,009.94

Pleasant Valley
56-72553-0000000

Multiyear Projection
PVSD 2024-25 Adopted Budget
Restricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,864,320.00	1.00%	2,892,963.20	1.00%	2,921,892.82
3. Other State Revenues	8300-8599	4,527,659.00	0.55%	4,552,417.50	0.59%	4,579,206.06
4. Other Local Revenues	8600-8799	6,231,000.00	2.68%	6,398,010.00	2.82%	6,578,713.91
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	15,832,024.00	-0.72%	15,717,671.77	-0.72%	15,604,725.76
6.Total(Sum lines A1 thru A5)		29,455,003.00	0.36%	29,561,062.47	0.42%	29,684,538.55
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		10,015,562.00	---	10,015,562.00	---	10,510,545.48
b. Step & Column Adjustment		---	---	144,983.48	---	147,158.19
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	350,000.00	---	(700,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,015,562.00	4.94%	10,510,545.48	-5.26%	9,957,703.67
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		6,731,162.00	---	6,731,162.00	---	6,588,860.59
b. Step & Column Adjustment		---	---	107,698.59	---	109,421.77
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(250,000.00)	---	(250,000.00)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	6,731,162.00	-2.11%	6,588,860.59	-2.13%	6,448,282.36
3. Employee Benefits	3000-3999	6,819,134.00	1.40%	6,914,662.65	-2.14%	6,766,551.89
4. Books and Supplies	4000-4999	1,194,042.00	145.14%	2,927,132.52	-61.59%	1,124,171.12
5. Services and Other Operating Expenditures	5000-5999	3,576,429.00	5.22%	3,763,154.77	4.98%	3,950,513.20
6. Capital Outlay	6000-6999	40,000.00	0.00%	40,000.00	0.00%	40,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	807,000.00	0.00%	807,000.00	0.00%	807,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,749,469.00	-0.46%	1,741,418.40	-0.47%	1,733,190.56
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		30,932,798.00	7.63%	33,292,774.41	-7.41%	30,827,412.80
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(1,477,795.00)	---	(3,731,711.94)	---	(1,142,874.25)
D. FUND BALANCE						

Pleasant Valley
56-72553-0000000

Multiyear Projection
PVSD 2024-25 Adopted Budget
Restricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	12,300,436.00	-12.01%	10,822,641.00	-34.48%	7,090,929.06
2. Ending Fund Balance		10,822,641.00	---	7,090,929.06	---	5,948,054.81
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	10,822,641.00	-34.48%	7,090,929.06	-16.12%	5,948,054.81
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	---	---	---	---	---
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
3. Total Available Reserves - by Amount		---	---	---	---	---
4. Total Available Reserves - by Percent		---	---	---	---	---

Pleasant Valley
56-72553-0000000

Multiyear Projection
PVSD 2024-25 Adopted Budget
Assumptions

Fund 01

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
State Rates			
Statutory COLA	1.0700%	2.9300%	3.0800%
State Categorical COLA	1.0700%	2.9300%	3.0800%
California CPI	3.1000%	2.8600%	2.8700%
California Lottery - Base	\$177.00	\$177.00	\$177.00
Applied Change Rate		0.0000%	0.0000%
California Lottery - Instructional Materials	\$72.00	\$72.00	\$72.00
Applied Change Rate		0.0000%	0.0000%
Mandate Block Grant	1.0700%	2.9300%	3.0800%
Interest Rate Trend for 10-Year Treasuries	4.1900%	3.7600%	3.7000%
Applied Change Rate		-10.2625%	-1.5957%
STRS Rate Change	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%
PERS Rate Change	27.0500%	27.6000%	28.0000%
Applied Change Rate		2.0333%	1.4493%
Federal COLA	0.0000%	1.0000%	1.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	1.0000%	1.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
LCFF Sources - State Aid, Current Year	\$0.00	\$28,672,803.00	\$29,458,246.00
LCFF Sources - Education Protection Account, Current Year	\$0.00	\$13,443,907.00	\$14,658,354.00
LCFF Sources - Local Revenue	0.0000%	0.0000%	0.0000%
LCFF Sources - Local Revenue, ERAF Adjustments	\$0.00	\$0.00	\$0.00
LCFF Sources - Charter In-Lieu of Property Tax Transfer	\$0.00	\$(4,912,907.00)	\$(4,912,907.00)
Certificated Staff Step & Column	0.0000%	1.5000%	1.5000%
Certificated COLA	0.0000%	0.0000%	0.0000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Staff Step	0.0000%	1.6000%	1.6000%
Classified COLA	0.0000%	0.0000%	0.0000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Management COLA	0.0000%	0.0000%	0.0000%
Certificated Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Management COLA	0.0000%	0.0000%	0.0000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	0.0000%	0.0000%	0.0000%
Classified Health & Welfare Percent Change	0.0000%	0.0000%	0.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
Certificated OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Classified OASDI/Classified Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
OPEB, Allocated Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Average Cash Balance	\$0.00	\$0.00	\$0.00
Applied Change Rate		0.0000%	0.0000%
Community Redevelopment Funds, % Adjustment	0.0000%	0.0000%	0.0000%
Community Redevelopment Funds, \$ Adjustment	\$0.00	\$0.00	\$0.00

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
User-defined Rates and Values			
Certificated Other Benefits Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Classified Other Benefits Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Other Adjustments			
Other Adjustments - Unrestricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Unrestricted - Other Financing Uses	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Other Financing Uses	\$0.00	\$0.00	\$0.00

Pleasant Valley
56-72553-0000000

Multiyear Projection
PVSD 2024-25 Adopted Budget
Combined

Fund 01

Description (Object Range) [Sum Detail]	2023-24 Historical 1	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
A. REVENUES & OTHER FINANCING SOURCES [Sum Lines A1-A5c]	\$0.00	\$82,999,459.00	\$85,083,533.98	\$87,272,270.73	\$89,780,818.38	\$92,396,566.85
1. LCFF/Revenue Limit Sources (8010-8099)	0.00	65,118,321.00	67,557,182.00	69,557,072.00	71,822,789.00	74,188,023.00
2. Federal Revenues (8100-8299)	0.00	3,134,320.00	3,165,663.20	3,197,319.82	3,229,293.03	3,261,585.96
3. Other State Revenues (8300-8599)	0.00	6,054,451.00	6,094,279.96	6,137,374.67	6,184,969.70	6,233,986.37
4. Other Local Revenues (8600-8799)	0.00	8,692,367.00	8,266,408.82	8,380,504.24	8,543,766.65	8,712,971.52
5. Other Financing Sources						
a. Transfers In (8900-8929)	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Sources (8930-8979)	0.00	0.00	0.00	0.00	0.00	0.00
c. Contributions (8980-8999)	0.00	0.00	0.00	0.00	0.00	0.00
B. EXPENDITURES & OTHER FINANCING USES [Sum Lines B1-B10]	\$0.00	\$85,338,245.00	\$88,521,039.47	\$86,896,999.55	\$87,791,707.25	\$88,413,284.68
1. Certificated Salaries (1000-1999)	0.00	36,365,865.00	37,256,103.05	37,104,444.61	37,322,011.25	37,536,688.93
2. Classified Salaries (2000-2999)	0.00	14,497,646.00	14,479,608.33	14,465,282.06	14,654,726.57	14,898,002.19
3. Employee Benefits (3000-3999)	0.00	21,040,412.00	21,269,823.72	21,263,578.89	21,519,272.97	21,546,753.30
4. Books and Supplies (4000-4999)	0.00	3,101,783.00	4,889,434.91	3,142,791.59	3,119,807.69	3,193,354.90
5. Services and Other Operating Expenditures (5000-5999)	0.00	9,354,944.00	9,713,773.57	10,078,776.93	10,411,219.24	10,552,306.76
6. Capital Outlay (6000-6999)	0.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	0.00	1,122,000.00	1,122,000.00	1,122,000.00	1,122,000.00	1,122,000.00
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	0.00	(204,405.00)	(269,704.11)	(339,874.53)	(417,330.47)	(495,821.40)
9. Other Financing Uses						
a. Transfers Out (7600-7629)	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Uses (7630-7699)	0.00	0.00	0.00	0.00	0.00	0.00
10. Other Adjustments (described in assumptions)	---	0.00	0.00	0.00	0.00	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE	0.00	(2,338,786.00)	(3,437,505.49)	375,271.18	1,989,111.13	3,983,282.17

Pleasant Valley
56-72553-0000000

Multiyear Projection
PVSD 2024-25 Adopted Budget
Combined

Fund 01

Description (Object Range) [Sum Detail]	2023-24 Historical 1	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Salary Details						
1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]	\$0.00	\$36,365,865.00	\$37,256,103.05	\$37,104,444.61	\$37,322,011.25	\$37,536,688.93
a. Base Salaries	---	0.00	36,365,865.00	37,256,103.05	37,104,444.61	37,322,011.25
b. Step & Column Adjustment	---	---	540,238.05	548,341.56	556,566.64	564,915.20
c. Cost-of-Living Adjustment	---	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	---	350,000.00	(700,000.00)	(339,000.00)	(350,237.52)
2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d]	\$0.00	\$14,497,646.00	\$14,479,608.33	\$14,465,282.06	\$14,654,726.57	\$14,898,002.19
a. Base Salaries	---	0.00	14,497,646.00	14,479,608.33	14,465,282.06	14,654,726.57
b. Step & Column Adjustment	---	---	231,962.33	235,673.73	239,444.51	243,275.62
c. Cost-of-Living Adjustment	---	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	---	(250,000.00)	(250,000.00)	(50,000.00)	0.00
3. Employee Benefits (3000-3999)	0.00	21,040,412.00	21,269,823.72	21,263,578.89	21,519,272.97	21,546,753.30

Pleasant Valley
56-72553-0000000

Multiyear Projection
PVSD 2024-25 Adopted Budget
Combined

Fund 01

Description (Object Range) [Sum Detail]	2023-24 Historical 1	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Employee Benefit Details						
3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]	\$0.00	\$21,040,412.00	\$21,269,823.72	\$21,263,578.89	\$21,519,272.97	\$21,546,753.30
a. State Teachers' Retirement System, STRS (3101-3102)	0.00	6,941,409.00	7,108,783.01	7,077,901.70	7,117,590.90	7,156,839.76
b. Public Employees' Retirement System, PERS (3201-3202)	0.00	3,890,265.00	3,955,767.85	4,003,123.64	4,222,014.78	4,285,101.56
c. OASDI/Medicare/Alternative (3301-3302)	0.00	1,650,144.00	1,660,069.83	1,656,057.87	1,667,832.33	1,683,411.61
d. Health and Welfare Benefits (3401-3402)	0.00	7,130,143.00	7,130,143.00	7,130,143.00	7,130,143.00	7,052,731.63
e. State Unemployment Insurance (3501-3502)	0.00	24,950.00	25,393.15	25,314.07	25,522.75	25,755.71
f. Workers' Compensation Insurance (3601-3602)	0.00	840,806.00	854,464.66	851,392.64	857,584.34	864,623.96
g. OPEB, Allocated (3701-3702)	0.00	551,889.00	524,674.04	509,248.19	488,876.00	469,275.10
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	0.00	10,806.00	10,528.18	10,397.78	9,708.87	9,013.97
3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]	\$0.00	\$21,040,412.00	\$21,269,823.72	\$21,263,578.89	\$21,519,272.97	\$21,546,753.30
j. Total Certificated (Sum Objects 3XX1)	0.00	13,949,264.00	14,111,650.93	14,057,816.17	14,079,631.57	14,016,450.26
k. Total Classified (Sum Objects 3XX2)	0.00	7,091,148.00	7,158,172.79	7,205,762.72	7,439,641.40	7,530,303.04

Pleasant Valley
56-72553-0000000

Multiyear Projection
PVSD 2024-25 Adopted Budget
Combined

Fund 01

Description (Object Range) [Sum Detail]	2023-24 Historical 1	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
C. NET INCREASE (DECREASE) IN FUND BALANCE	0.00	(2,338,786.00)	(3,437,505.49)	375,271.18	1,989,111.13	3,983,282.17
D. FUND BALANCE						
1. Beginning Fund Balance (9791-9795)	0.00	27,659,166.00	25,320,380.00	21,882,874.51	22,258,145.69	24,247,256.82
2. Ending Fund Balance [Sum lines D2a-D2e2]	\$0.00	\$25,320,380.00	\$21,882,874.51	\$22,258,145.69	\$24,247,256.82	\$28,230,538.99
a. Nonspendable (9710-9719)	---	5,750.00	5,750.00	5,750.00	5,750.00	5,750.00
b. Restricted (9740)	---	10,822,641.00	7,090,929.06	5,948,054.81	5,160,497.36	4,925,392.36
c. Committed						
1. Stabilization Arrangements (9750)	---	0.00	0.00	0.00	0.00	0.00
2. Other Commitments (9760)	---	8,998,019.00	8,998,019.00	8,998,019.00	8,998,019.00	8,998,019.00
Board Action Commitment	---	8,998,019.00	8,998,019.00	8,998,019.00	8,998,019.00	8,998,019.00
d. Assigned						
1. Other Assignments (9780)	---	2,933,822.00	3,060,653.41	4,492,311.94	7,113,678.68	11,112,224.87
One-time funds assignment	---	2,933,822.00	3,060,653.41	4,492,311.94	7,113,678.68	11,112,224.87
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties (9789)	---	2,560,148.00	2,655,632.00	2,606,911.00	2,633,752.00	2,652,399.00
2. Unassigned/Unappropriated (9790)	---	0.00	71,891.04	207,098.94	335,559.78	536,753.76

Pleasant Valley
56-72553-0000000

Multiyear Projection
PVSD 2024-25 Adopted Budget
Combined

Fund 01

Description (Object Range) [Sum Detail]	2023-24 Historical 1	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements (9750)	---	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	---	2,560,148.00	2,655,632.00	2,606,911.00	2,633,752.00	2,652,399.00
c. Unassigned/Unappropriated (9790)	---	0.00	71,891.04	207,098.94	335,559.78	536,753.76
d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z)	---	0.00	0.00	0.00	0.00	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements (9750)	---	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	---	0.00	0.00	0.00	0.00	0.00
c. Unassigned/Unappropriated (9790)	---	0.00	0.00	0.00	0.00	0.00
3. Total Available Reserves - by Amount	\$---	\$2,560,148.00	\$2,727,523.04	\$2,814,009.94	\$2,969,311.78	\$3,189,152.76
4. Total Available Reserves - by Percent	---%	3.00%	3.08%	3.24%	3.38%	3.61%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses [Sum Lines B1-B10]	0.00	85,338,245.00	88,521,039.47	86,896,999.55	87,791,707.25	88,413,284.68
b. Plus: Special Education Pass-through Funds	---	0.00	0.00	0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses [Line F1a plus line F1b]	0.00	85,338,245.00	88,521,039.47	86,896,999.55	87,791,707.25	88,413,284.68
d. Reserve Standard Percentage Level	---%	3.00%	3.00%	3.00%	3.00%	3.00%
e. Reserve Standard - By Percent [Line F1c times F1d]	0.00	2,560,147.35	2,655,631.18	2,606,909.99	2,633,751.22	2,652,398.54
f. Reserve Standard - By Amount	---	0.00	0.00	0.00	0.00	0.00
g. Reserve Standard [Greater of F1e or F1f]	0.00	2,560,147.35	2,655,631.18	2,606,909.99	2,633,751.22	2,652,398.54
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	MET	MET	MET	MET

Pleasant Valley
56-72553-0000000

Multiyear Projection
PVSD 2024-25 Adopted Budget
Unrestricted

Fund 01

Description (Object Range) [Sum Detail]	2023-24 Historical 1	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
A. REVENUES & OTHER FINANCING SOURCES [Sum Lines A1-A5c]	\$0.00	\$53,544,456.00	\$55,522,471.51	\$57,587,732.18	\$59,749,016.74	\$62,008,937.66
1. LCFF/Revenue Limit Sources (8010-8099)	0.00	65,118,321.00	67,557,182.00	69,557,072.00	71,822,789.00	74,188,023.00
2. Federal Revenues (8100-8299)	0.00	270,000.00	272,700.00	275,427.00	278,181.27	280,963.08
3. Other State Revenues (8300-8599)	0.00	1,526,792.00	1,541,862.46	1,558,168.61	1,576,177.59	1,594,724.49
4. Other Local Revenues (8600-8799)	0.00	2,461,367.00	1,868,398.82	1,801,790.33	1,765,478.18	1,729,147.26
5. Other Financing Sources						
a. Transfers In (8900-8929)	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Sources (8930-8979)	0.00	0.00	0.00	0.00	0.00	0.00
c. Contributions (8980-8999)	0.00	(15,832,024.00)	(15,717,671.77)	(15,604,725.76)	(15,693,609.30)	(15,783,920.17)
B. EXPENDITURES & OTHER FINANCING USES [Sum Lines B1-B10]	\$0.00	\$54,405,447.00	\$55,228,265.06	\$56,069,586.75	\$56,972,348.16	\$57,790,550.49
1. Certificated Salaries (1000-1999)	0.00	26,350,303.00	26,745,557.57	27,146,740.94	27,553,942.04	27,967,251.19
2. Classified Salaries (2000-2999)	0.00	7,766,484.00	7,890,747.74	8,016,999.70	8,145,271.69	8,275,596.03
3. Employee Benefits (3000-3999)	0.00	14,221,278.00	14,355,161.07	14,497,027.00	14,697,918.91	14,808,456.79
4. Books and Supplies (4000-4999)	0.00	1,907,741.00	1,962,302.39	2,018,620.47	2,075,141.84	2,131,585.70
5. Services and Other Operating Expenditures (5000-5999)	0.00	5,778,515.00	5,950,618.80	6,128,263.73	6,306,549.92	6,484,591.59
6. Capital Outlay (6000-6999)	0.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	0.00	315,000.00	315,000.00	315,000.00	315,000.00	315,000.00
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	0.00	(1,953,874.00)	(2,011,122.51)	(2,073,065.09)	(2,141,476.24)	(2,211,930.81)
9. Other Financing Uses						
a. Transfers Out (7600-7629)	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Uses (7630-7699)	0.00	0.00	0.00	0.00	0.00	0.00
10. Other Adjustments (described in assumptions)	---	0.00	0.00	0.00	0.00	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE	0.00	(860,991.00)	294,206.45	1,518,145.43	2,776,668.58	4,218,387.17

Pleasant Valley
56-72553-0000000

Multiyear Projection
PVSD 2024-25 Adopted Budget
Unrestricted

Fund 01

Description (Object Range) [Sum Detail]	2023-24 Historical 1	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Salary Details						
1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]	\$0.00	\$26,350,303.00	\$26,745,557.57	\$27,146,740.94	\$27,553,942.04	\$27,967,251.19
a. Base Salaries	---	0.00	26,350,303.00	26,745,557.57	27,146,740.94	27,553,942.04
b. Step & Column Adjustment	---	---	395,254.57	401,183.37	407,201.10	413,309.15
c. Cost-of-Living Adjustment	---	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	---	0.00	0.00	0.00	0.00
2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d]	\$0.00	\$7,766,484.00	\$7,890,747.74	\$8,016,999.70	\$8,145,271.69	\$8,275,596.03
a. Base Salaries	---	0.00	7,766,484.00	7,890,747.74	8,016,999.70	8,145,271.69
b. Step & Column Adjustment	---	---	124,263.74	126,251.96	128,271.99	130,324.34
c. Cost-of-Living Adjustment	---	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	---	0.00	0.00	0.00	0.00
3. Employee Benefits (3000-3999)	0.00	14,221,278.00	14,355,161.07	14,497,027.00	14,697,918.91	14,808,456.79

Pleasant Valley
56-72553-0000000

Multiyear Projection
PVSD 2024-25 Adopted Budget
Unrestricted

Fund 01

Description (Object Range) [Sum Detail]	2023-24 Historical 1	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Employee Benefit Details						
3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]	\$0.00	\$14,221,278.00	\$14,355,161.07	\$14,497,027.00	\$14,697,918.91	\$14,808,456.79
a. State Teachers' Retirement System, STRS (3101-3102)	0.00	5,063,113.00	5,136,780.10	5,212,333.72	5,288,718.43	5,366,317.84
b. Public Employees' Retirement System, PERS (3201-3202)	0.00	2,056,265.00	2,123,129.29	2,182,653.36	2,305,487.39	2,335,522.01
c. OASDI/Medicare/Alternative (3301-3302)	0.00	991,425.00	1,004,172.29	1,018,044.83	1,031,777.15	1,045,806.48
d. Health and Welfare Benefits (3401-3402)	0.00	4,967,719.00	4,967,719.00	4,967,719.00	4,967,719.00	4,967,719.00
e. State Unemployment Insurance (3501-3502)	0.00	16,833.00	17,098.16	17,364.30	17,635.68	17,910.92
f. Workers' Compensation Insurance (3601-3602)	0.00	566,973.00	574,862.21	583,126.07	591,417.60	599,858.02
g. OPEB, Allocated (3701-3702)	0.00	551,502.00	524,280.85	508,848.71	488,470.13	468,862.73
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	0.00	7,448.00	7,119.17	6,937.01	6,693.53	6,459.79
3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]	\$0.00	\$14,221,278.00	\$14,355,161.07	\$14,497,027.00	\$14,697,918.91	\$14,808,456.79
j. Total Certificated (Sum Objects 3XX1)	0.00	10,396,604.00	10,446,540.85	10,513,619.60	10,577,656.87	10,639,743.43
k. Total Classified (Sum Objects 3XX2)	0.00	3,824,674.00	3,908,620.22	3,983,407.40	4,120,262.04	4,168,713.36

Pleasant Valley
56-72553-0000000

Multiyear Projection
PVSD 2024-25 Adopted Budget
Unrestricted

Fund 01

Description (Object Range) [Sum Detail]	2023-24 Historical 1	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
C. NET INCREASE (DECREASE) IN FUND BALANCE	0.00	(860,991.00)	294,206.45	1,518,145.43	2,776,668.58	4,218,387.17
D. FUND BALANCE						
1. Beginning Fund Balance (9791-9795)	0.00	15,358,730.00	14,497,739.00	14,791,945.45	16,310,090.88	19,086,759.46
2. Ending Fund Balance [Sum lines D2a-D2e2]	\$0.00	\$14,497,739.00	\$14,791,945.45	\$16,310,090.88	\$19,086,759.46	\$23,305,146.63
a. Nonspendable (9710-9719)	---	5,750.00	5,750.00	5,750.00	5,750.00	5,750.00
b. Restricted (9740)	---	0.00	0.00	0.00	0.00	0.00
c. Committed						
1. Stabilization Arrangements (9750)	---	0.00	0.00	0.00	0.00	0.00
2. Other Commitments (9760)	---	8,998,019.00	8,998,019.00	8,998,019.00	8,998,019.00	8,998,019.00
Board Action Commitment	---	8,998,019.00	8,998,019.00	8,998,019.00	8,998,019.00	8,998,019.00
d. Assigned						
1. Other Assignments (9780)	---	2,933,822.00	3,060,653.41	4,492,311.94	7,113,678.68	11,112,224.87
One-time funds assignment	---	2,933,822.00	3,060,653.41	4,492,311.94	7,113,678.68	11,112,224.87
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties (9789)	---	2,560,148.00	2,655,632.00	2,606,911.00	2,633,752.00	2,652,399.00
2. Unassigned/Unappropriated (9790)	---	0.00	71,891.04	207,098.94	335,559.78	536,753.76

Pleasant Valley
56-72553-0000000

Multiyear Projection
PVSD 2024-25 Adopted Budget
Unrestricted

Fund 01

Description (Object Range) [Sum Detail]	2023-24 Historical 1	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements (9750)	---	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	---	2,560,148.00	2,655,632.00	2,606,911.00	2,633,752.00	2,652,399.00
c. Unassigned/Unappropriated (9790)	---	0.00	71,891.04	207,098.94	335,559.78	536,753.76
d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z)	---	0.00	0.00	0.00	0.00	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements (9750)	---	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	---	0.00	0.00	0.00	0.00	0.00
c. Unassigned/Unappropriated (9790)	---	0.00	0.00	0.00	0.00	0.00
3. Total Available Reserves - by Amount	\$---	\$2,560,148.00	\$2,727,523.04	\$2,814,009.94	\$2,969,311.78	\$3,189,152.76

Pleasant Valley
56-72553-0000000

Multiyear Projection
PVSD 2024-25 Adopted Budget
Restricted

Fund 01

Description (Object Range) [Sum Detail]	2023-24 Historical 1	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
A. REVENUES & OTHER FINANCING SOURCES [Sum Lines A1-A5c]	\$0.00	\$29,455,003.00	\$29,561,062.47	\$29,684,538.55	\$30,031,801.64	\$30,387,629.19
1. LCFF/Revenue Limit Sources (8010-8099)	0.00	0.00	0.00	0.00	0.00	0.00
2. Federal Revenues (8100-8299)	0.00	2,864,320.00	2,892,963.20	2,921,892.82	2,951,111.76	2,980,622.88
3. Other State Revenues (8300-8599)	0.00	4,527,659.00	4,552,417.50	4,579,206.06	4,608,792.11	4,639,261.88
4. Other Local Revenues (8600-8799)	0.00	6,231,000.00	6,398,010.00	6,578,713.91	6,778,288.47	6,983,824.26
5. Other Financing Sources						
a. Transfers In (8900-8929)	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Sources (8930-8979)	0.00	0.00	0.00	0.00	0.00	0.00
c. Contributions (8980-8999)	0.00	15,832,024.00	15,717,671.77	15,604,725.76	15,693,609.30	15,783,920.17
B. EXPENDITURES & OTHER FINANCING USES [Sum Lines B1-B10]	\$0.00	\$30,932,798.00	\$33,292,774.41	\$30,827,412.80	\$30,819,359.09	\$30,622,734.19
1. Certificated Salaries (1000-1999)	0.00	10,015,562.00	10,510,545.48	9,957,703.67	9,768,069.21	9,569,437.74
2. Classified Salaries (2000-2999)	0.00	6,731,162.00	6,588,860.59	6,448,282.36	6,509,454.88	6,622,406.16
3. Employee Benefits (3000-3999)	0.00	6,819,134.00	6,914,662.65	6,766,551.89	6,821,354.06	6,738,296.51
4. Books and Supplies (4000-4999)	0.00	1,194,042.00	2,927,132.52	1,124,171.12	1,044,665.85	1,061,769.20
5. Services and Other Operating Expenditures (5000-5999)	0.00	3,576,429.00	3,763,154.77	3,950,513.20	4,104,669.32	4,067,715.17
6. Capital Outlay (6000-6999)	0.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	0.00	807,000.00	807,000.00	807,000.00	807,000.00	807,000.00
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	0.00	1,749,469.00	1,741,418.40	1,733,190.56	1,724,145.77	1,716,109.41
9. Other Financing Uses						
a. Transfers Out (7600-7629)	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Uses (7630-7699)	0.00	0.00	0.00	0.00	0.00	0.00
10. Other Adjustments (described in assumptions)	---	0.00	0.00	0.00	0.00	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE	0.00	(1,477,795.00)	(3,731,711.94)	(1,142,874.25)	(787,557.45)	(235,105.00)

Pleasant Valley
56-72553-0000000

Multiyear Projection
PVSD 2024-25 Adopted Budget
Restricted

Fund 01

Description (Object Range) [Sum Detail]	2023-24 Historical 1	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Salary Details						
1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]	\$0.00	\$10,015,562.00	\$10,510,545.48	\$9,957,703.67	\$9,768,069.21	\$9,569,437.74
a. Base Salaries	---	0.00	10,015,562.00	10,510,545.48	9,957,703.67	9,768,069.21
b. Step & Column Adjustment	---	---	144,983.48	147,158.19	149,365.54	151,606.05
c. Cost-of-Living Adjustment	---	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	---	350,000.00	(700,000.00)	(339,000.00)	(350,237.52)
2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d]	\$0.00	\$6,731,162.00	\$6,588,860.59	\$6,448,282.36	\$6,509,454.88	\$6,622,406.16
a. Base Salaries	---	0.00	6,731,162.00	6,588,860.59	6,448,282.36	6,509,454.88
b. Step & Column Adjustment	---	---	107,698.59	109,421.77	111,172.52	112,951.28
c. Cost-of-Living Adjustment	---	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	---	(250,000.00)	(250,000.00)	(50,000.00)	0.00
3. Employee Benefits (3000-3999)	0.00	6,819,134.00	6,914,662.65	6,766,551.89	6,821,354.06	6,738,296.51

Pleasant Valley
56-72553-0000000

Multiyear Projection
PVSD 2024-25 Adopted Budget
Restricted

Fund 01

Description (Object Range) [Sum Detail]	2023-24 Historical 1	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Employee Benefit Details						
3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]	\$0.00	\$6,819,134.00	\$6,914,662.65	\$6,766,551.89	\$6,821,354.06	\$6,738,296.51
a. State Teachers' Retirement System, STRS (3101-3102)	0.00	1,878,296.00	1,972,002.91	1,865,567.98	1,828,872.47	1,790,521.92
b. Public Employees' Retirement System, PERS (3201-3202)	0.00	1,834,000.00	1,832,638.56	1,820,470.28	1,916,527.39	1,949,579.55
c. OASDI/Medicare/Alternative (3301-3302)	0.00	658,719.00	655,897.54	638,013.04	636,055.18	637,605.13
d. Health and Welfare Benefits (3401-3402)	0.00	2,162,424.00	2,162,424.00	2,162,424.00	2,162,424.00	2,085,012.63
e. State Unemployment Insurance (3501-3502)	0.00	8,117.00	8,294.99	7,949.77	7,887.07	7,844.79
f. Workers' Compensation Insurance (3601-3602)	0.00	273,833.00	279,602.45	268,266.57	266,166.74	264,765.94
g. OPEB, Allocated (3701-3702)	0.00	387.00	393.19	399.48	405.87	412.37
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	0.00	3,358.00	3,409.01	3,460.77	3,015.34	2,554.18
3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]	\$0.00	\$6,819,134.00	\$6,914,662.65	\$6,766,551.89	\$6,821,354.06	\$6,738,296.51
j. Total Certificated (Sum Objects 3XX1)	0.00	3,552,660.00	3,665,110.08	3,544,196.57	3,501,974.70	3,376,706.83
k. Total Classified (Sum Objects 3XX2)	0.00	3,266,474.00	3,249,552.57	3,222,355.32	3,319,379.36	3,361,589.68

Pleasant Valley
56-72553-0000000

Multiyear Projection
PVSD 2024-25 Adopted Budget
Restricted

Fund 01

Description (Object Range) [Sum Detail]	2023-24 Historical 1	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
C. NET INCREASE (DECREASE) IN FUND BALANCE	0.00	(1,477,795.00)	(3,731,711.94)	(1,142,874.25)	(787,557.45)	(235,105.00)
D. FUND BALANCE						
1. Beginning Fund Balance (9791-9795)	0.00	12,300,436.00	10,822,641.00	7,090,929.06	5,948,054.81	5,160,497.36
2. Ending Fund Balance [Sum lines D2a-D2e2]	\$0.00	\$10,822,641.00	\$7,090,929.06	\$5,948,054.81	\$5,160,497.36	\$4,925,392.36
a. Nonspendable (9710-9719)	---	0.00	0.00	0.00	0.00	0.00
b. Restricted (9740)	---	10,822,641.00	7,090,929.06	5,948,054.81	5,160,497.36	4,925,392.36
c. Committed						
1. Stabilization Arrangements (9750)	---	0.00	0.00	0.00	0.00	0.00
2. Other Commitments (9760)	---	0.00	0.00	0.00	0.00	0.00
d. Assigned						
1. Other Assignments (9780)	---	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties (9789)	---	0.00	0.00	0.00	0.00	0.00
2. Unassigned/Unappropriated (9790)	---	0.00	0.00	0.00	0.00	0.00

Pleasant Valley
56-72553-0000000

Multiyear Projection
PVSD 2024-25 Adopted Budget
Restricted

Fund 01

Description (Object Range) [Sum Detail]	2023-24 Historical 1	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements (9750)	---	---	---	---	---	---
b. Reserve for Economic Uncertainty (9789)	---	---	---	---	---	---
c. Unassigned/Unappropriated (9790)	---	---	---	---	---	---
d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z)	---	---	---	---	---	---
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements (9750)	---	---	---	---	---	---
b. Reserve for Economic Uncertainty (9789)	---	---	---	---	---	---
c. Unassigned/Unappropriated (9790)	---	---	---	---	---	---
3. Total Available Reserves - by Amount	\$---	\$---	\$---	\$---	\$---	\$---
4. Total Available Reserves - by Percent	---%	---%	---%	---%	---%	---%

Pleasant Valley
56-72553-0000000

Multiyear Projection
PVSD 2024-25 Adopted Budget
Assumptions

Fund 01

Description (Object range)	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
State Rates					
Statutory COLA	1.0700%	2.9300%	3.0800%	3.3000%	3.2900%
State Categorical COLA	1.0700%	2.9300%	3.0800%	3.3000%	3.2900%
California CPI	3.1000%	2.8600%	2.8700%	2.8000%	2.7200%
California Lottery - Base	\$177.00	\$177.00	\$177.00	\$177.00	\$177.00
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
California Lottery - Instructional Materials	\$72.00	\$72.00	\$72.00	\$72.00	\$72.00
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Mandate Block Grant	1.0700%	2.9300%	3.0800%	3.3000%	3.2900%
Interest Rate Trend for 10-Year Treasuries	4.1900%	3.7600%	3.7000%	3.7000%	3.7000%
Applied Change Rate		-10.2625%	-1.5957%	0.0000%	0.0000%
STRS Rate Change	19.1000%	19.1000%	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
PERS Rate Change	27.0500%	27.6000%	28.0000%	29.2000%	29.2000%
Applied Change Rate		2.0333%	1.4493%	4.2857%	0.0000%
Federal COLA	0.0000%	1.0000%	1.0000%	1.0000%	1.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	1.0000%	1.0000%	1.0000%	1.0000%
Description (Object range)	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
Local Rates					
LCFF Sources - State Aid, Current Year	\$0.00	\$28,672,803.00	\$29,458,246.00	\$30,382,671.00	\$31,366,529.00
LCFF Sources - Education Protection Account, Current Year	\$0.00	\$13,443,907.00	\$14,658,354.00	\$15,999,646.00	\$17,381,022.00
LCFF Sources - Local Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
LCFF Sources - Local Revenue, ERAF Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LCFF Sources - Charter In-Lieu of Property Tax Transfer	\$0.00	\$(4,912,907.00)	\$(4,912,907.00)	\$(4,912,907.00)	\$(4,912,907.00)
Certificated Staff Step & Column	0.0000%	1.5000%	1.5000%	1.5000%	1.5000%
Certificated COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Classified Staff Step	0.0000%	1.6000%	1.6000%	1.6000%	1.6000%
Classified COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Description (Object range)	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
Local Rates					
Certificated Management COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Certificated Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Classified Management COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Classified Health & Welfare Percent Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Certificated OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Classified OASDI/Classified Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
OPEB, Allocated Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Average Cash Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Community Redevelopment Funds, % Adjustment	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Community Redevelopment Funds, \$ Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Description (Object range)	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
User-defined Rates and Values					
Certificated Other Benefits Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Classified Other Benefits Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Description (Object range)	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
Other Adjustments					
Other Adjustments - Unrestricted - Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Adjustments - Unrestricted - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Description (Object range)	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
Other Adjustments					
Other Adjustments - Restricted - Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00