Pleasant Grove Joint Union School District

2026/2027 ADOPTED BUDGET REPORT

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Pleasant Grove Joint Union Elementary School District
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Pleasant Grove Joint Union Elementary School District
INTRODUCTION
2026/2027 Adopted Budget Report

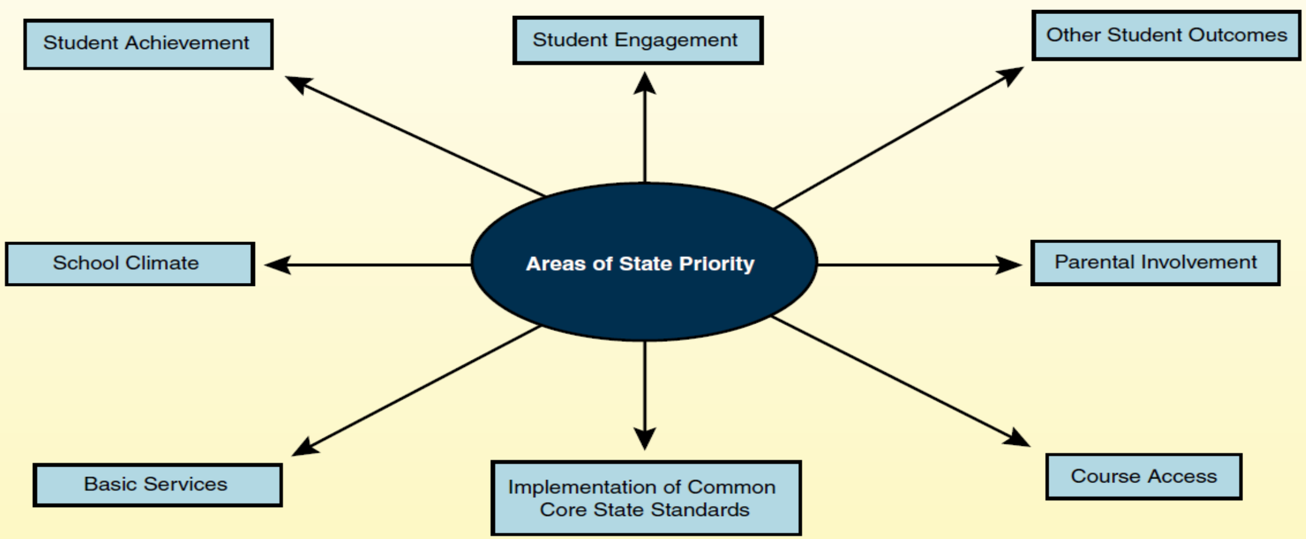
- The County Office, under AB1200, requires districts to document and include written budget assumptions in the budget package submitted for approval to the district Board of Trustees. Each district should advise the Board, by way of budget documents, accompanied by a brief narrative, of the financial condition of the district. This report will provide the required information for the Board to certify the district's ability to meet its financial obligations.

- The Adopted Budget Report is presented by fund and major object account classification, reflecting 2025/2026 *"Estimated Actuals"* in columns A-C and the Proposed 2026/2027 *"Budget"* in columns D-F. The final column reflects the percentage of variance between the **2025/2026 Estimated Actuals** and the ***proposed* 2026/2027 Budget.**

- This report contains information and estimates that reflect the information contained in the Governor's May Revision State Budget proposal.

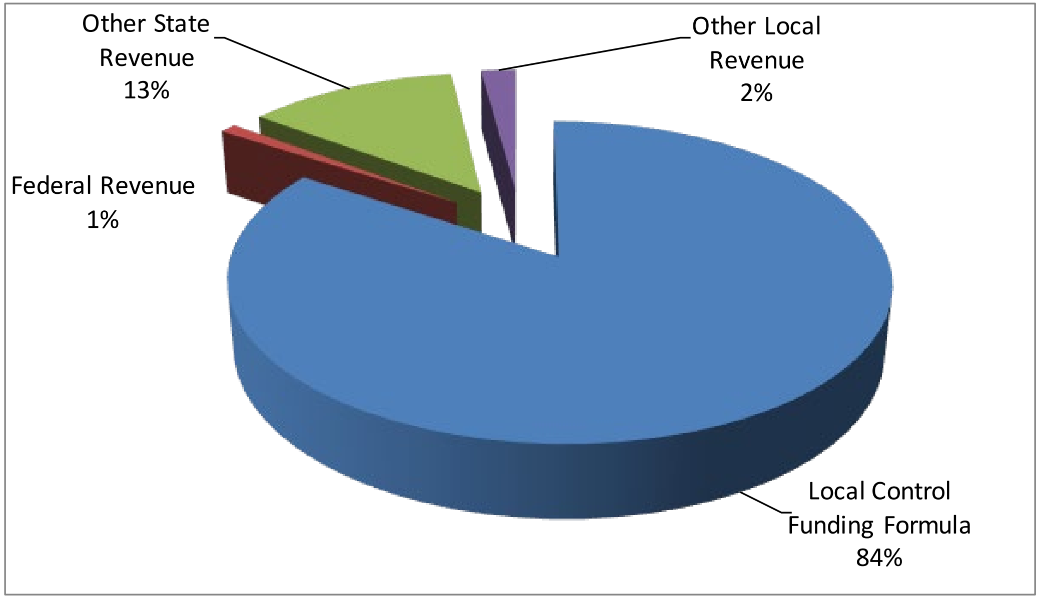
Eight State Priorities
2026/2027 ADOPTED BUDGET REPORT

Eight Areas of State Priority Must Be Addressed in LCAPs



LCAP = Local Control and Accountability Plan.

Pleasant Grove Joint Union Elementary School District
GENERAL FUND REVENUES
2026/2027 Adopted Budget Report



Local Control Funding Formula	$	1,955,748
Federal Revenue	$	23,340
Other State Revenue	$	293,355
Other Local Revenue	$	48,428
TOTAL REVENUE	**$**	**2,320,871**

The largest part of the revenue (84%) comes from Local Control Funding and is to be aligned to meet the eight state priorities. These priorities are on the previous slide.

The district will continue to receive federal funds which include, Title II and REAP for specific purposes and must continue to follow federal regulations.

Other state funds consist of Lottery, Mandated Cost, Expanded Learning Opportunity Program funds (ELOP), Learning Recovery, Special Education Mental Health and Arts & Music Prop 28.

Local resources include interest, donations, and parent fees.

Pleasant Grove Joint Union Elementary School District
GENERAL FUND REVENUES
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Local Control Funding Formula $1,955,748

This budget source is based on 26/27 Projected P-2 ADA of 151.30 and 0.84 of County Operated ADA. The LCFF funding reflects a 2.87% COLA.

Federal Revenues $23,340

This revenue source includes Title II and REAP. Federal revenue decreased by $10,839 due to the district no longer receiving Title IV and a reduction to Title II.

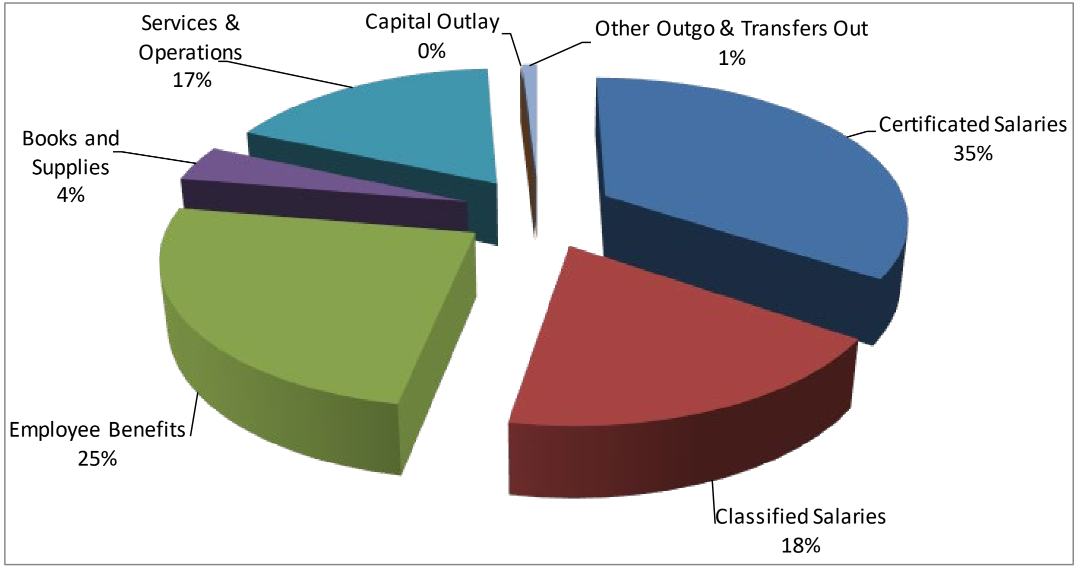
Other State Revenues $293,355

This revenue includes Unrestricted and Restricted Lottery, Mandated Costs, ELOP, Special Education Mental Health, and Arts & Music Prop 28. The decrease of $68,202 is primarily due to the removal of one-time Student Support & Professional Development, Universal PK and Early Literacy block grant funds from the budget year.

Other Local Revenue $48,428

This revenue includes before after school care private pay, Interest, and Donations. The net decrease of $1,975 is due to reducing one-time miscellaneous local MAA revenue.

Pleasant Grove Joint Union Elementary School District
GENERAL FUND EXPENDITURES
2026/2027 Adopted Budget Report



Certificated Salaries	$	779,823
Classified Salaries	$	414,558
Employee Benefits	$	561,659
Books and Supplies	$	90,527
Services & Operations	$	390,956
Capital Outlay	$	-
Other Outgo & Transfers Out	$	21,463
TOTAL EXPENDITURES	**$**	**2,258,986**

Salaries and benefits represent 78% of the District's total budget.

Pleasant Grove Joint Union Elementary School District
GENERAL FUND EXPENDITURES
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CERTIFICATED SALARIES $779,823

Salary projections are based on 8.6 certificated, non-management FTE and 1.0 management FTE.

CLASSIFIED SALARIES $414,558

Salary projections are based on 7.9 classified FTE. The decrease of $28,158 is due to removing one-time extra and overtime pay from the budget.

EMPLOYEE BENEFITS $561,659

Benefit projections are based on 2026-2027 projected salaries.

BOOKS AND SUPPLIES $90,527

Books and supplies are budgeted to remain flat.

SERVICES, OTHER OPERATING EXPENSES $390,956

The decrease of $34,849 is due to the removal one-time Arts, Music and Instructional Materials expenditures and the reallocation of ELOP expenditures.

Pleasant Grove Joint Union Elementary School District
GENERAL FUND EXPENDITURES
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CAPITAL OUTLAY $0

There is no planned capital outlay for the budget year.

OTHER OUTGO $21,463

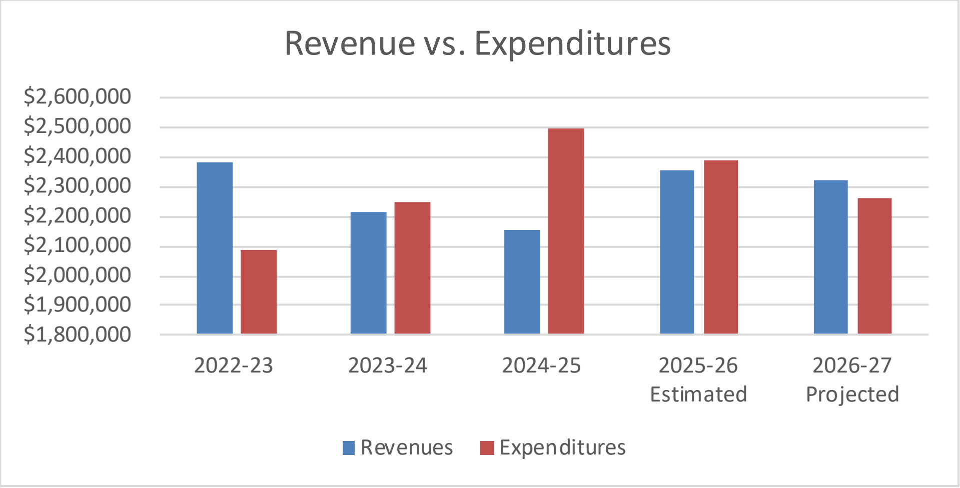
Projected special education services excess cost.

CONTRIBUTIONS TO RESTRICTED PROGRAMS $59,032

Contributions from unrestricted to restricted are $11,115 to Special Education, and $40,587 to Routine Restricted Maintenance and $7,330 to Child Nutrition.

Pleasant Grove Joint Union Elementary School District
REVENUES vs. EXPENDITURES
2026/2027 Adopted Budget Report

	Revenue vs. Expenditure	
Fiscal Year	**Revenues**	**Expenditures**
2022-23	$ 2,381,353	$ 2,087,269
2023-24	$ 2,212,659	$ 2,246,119
2024-25	$ 2,153,039	$ 2,493,104
2025-26 Estimated	$ 2,355,143	$ 2,390,266
2026-27 Projected	$ 2,320,871	$ 2,258,986



Pleasant Grove Joint Union Elementary School District
OTHER FUNDS
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- **Student Activity Fund (Fund 08) –** 2026/2027 ending fund balance is projected at **$4,988**.
- **Cafeteria Fund (Fund 13) –** 2026/2027 ending fund balance is projected at **$20.**
- **Special Reserve Fund (Fund 17) -** 2026/2027 ending fund balance is projected at **$1,430.**
- **Capital Facilities Fund (Fund 25)** – 2026/2027 ending fund balance is projected at **$108,545.**
- **County Schools Facilities Fund (Fund 35) –** 2026/2027 ending fund balance is projected at **$12.**

Pleasant Grove Joint Union Elementary School District
MULTI-YEAR PROJECTION (MYP) ASSUMPTIONS
2026/2027 Adopted Budget Report

- Pleasant Grove is projected to have a surplus in the 26/27 budget year and the two subsequent years. Pleasant Grove Local Control Funding for the future two years have been calculated using projected 3PY Average ADA of 152.43 in 27/28 and projected P-2 ADA of 152.14 in 28/29. The projected rate for the COLA adjustment in 27/28 & 28/29 is 3.30% and 3.09%, respectively. Federal, State and Local revenues are budgeted to remain flat.

- Expenditure adjustments are as follows:

Certificated	Record estimated cost of range and step increases in 27/28 & 28/29.
Classified	Record estimated cost of range and step increases in 27/28 & 28/29.
Benefits	Overall increase to cover the above salary adjustments. PERS rates are projected for 27/28 & 28/29 to be 26.80% and 25.90%, respectively. STRS rates for 27/28 & 28/29 are projected to be 19.10%, respectively. UI rates are projected for 27/28 & 28/29 to be 0.05%, respectively.
Supplies	Applied the California CPI rates of 3.18% for 27/28 & 2.76% for 28/29 to unrestricted supply expenditures, keeping REAP expenditures flat in both out years.
Services	Removed one-time expenditures in 27/28 and 28/29. Applied the California CPI rates of 3.18% for 27/28 & 2.76% for 28/29 to service expenditures.
Capital Outlay	No budgeted capital outlay project expenditures in 27/28 or 28/29.
Other Outgo	No adjustments.
Transfers-Out	No adjustments.

26-27 Budget Multiyear Projection (MYP)
Pleasant Grove Elementary School District

District & County Operated Funded ADA	PROJECTED 2026-27 P-2 ADA 152.14 Unrestricted	Restricted	Total	Projected Increase/ (Decrease)	PROJECTED 2027-28 3PY ADA 152.43 Unrestricted	Restricted	Total	Projected Increase/ (Decrease)	PROJECTED 2028-29 P-2 ADA 152.14 Unrestricted	Restricted	Total
REVENUES											
1) LCFF Revenue	1,955,748	0	1,955,748	3.19%	2,018,124	0	2,018,124	2.94%	2,077,361	0	2,077,361
2) Federal Revenue	0	23,340	23,340	0.00%	0	23,340	23,340	0.00%	0	23,340	23,340
3) Other State Resources	57,227	236,128	293,355	0.00%	57,227	236,128	293,355	0.00%	57,227	236,128	293,355
4) Other Local Revenue	48,428	0	48,428	0.00%	48,428	0	48,428	0.00%	48,428	0	48,428
TOTAL REVENUES	2,061,403	259,468	2,320,871	2.69%	2,123,779	259,468	2,383,247	2.49%	2,183,016	259,468	2,442,484
EXPENDITURES											
1) Certificated	766,952	12,871	779,823	2.61%	786,272	13,871	800,143	1.07%	806,670	2,000	808,670
2) Classified	383,676	30,882	414,558	3.05%	390,604	36,590	427,194	2.88%	402,120	37,375	439,495
3) Employee Benefits-Statutory	457,604	104,055	561,659	1.83%	471,771	100,166	571,937	1.94%	491,114	91,912	583,026
4) Books & Supplies	67,270	23,257	90,527	3.16%	69,409	23,977	93,386	2.74%	71,325	24,622	95,947
5) Services, Other Operating	245,649	145,307	390,956	2.62%	253,461	147,745	401,206	2.31%	260,456	150,005	410,462
6) Capital Outlay	0	0	0	0.00%	0	0	0	0.00%	0	0	0
7) Other Outgo	0	21,463	21,463	0.00%	0	21,463	21,463	0.00%	0	21,463	21,463
10) Direct Support/Indirect	(2,785)	2,785	0		(2,785)	2,785	0		(2,785)	2,785	0
TOTAL EXPENDITURES	1,918,366	340,620	2,258,986		1,968,732	346,597	2,315,329		2,028,900	330,162	2,359,062
EXCESS (DEFICIENCY) OF **REVENUES OVER EXPENSES**	143,037	(81,152)	61,885		155,047	(87,129)	67,918		154,116	(70,694)	83,422
OTHER FINANCING SOURCES											
1) Interfund Transfers											
a) Transfers In	0	0	0		0	0	0		0	0	0
b) Transfers Out											
2) Other Sources/Uses											
a) Sources											
b) Uses/Long Term Debt	0	0	0		0	0	0		0	0	0
c) 07-08 C/O flexability											
3) Contrib to Restricted	(59,032)	59,032	0		(60,739)	60,739	0		(62,415)	62,415	0
TOTAL OTHER SOURCES	(59,032)	59,032	0		(60,739)	60,739	0		(62,415)	62,415	0
NET INCREASE (DECREASE) IN FUND BALANCE	84,005	(22,120)	61,885		94,308	(26,390)	67,918		91,701	(8,279)	83,422
FUND BALANCE											
BEGINNING BALANCE	512,332	219,713	732,045		596,337	197,593	793,930		690,645	171,203	861,848
		0	0								
ESTIMATED ENDING BALANCE	596,337	197,593	793,930		690,645	171,203	861,848		782,346	162,924	945,270
State Requirement											
Reserved for Economic Uncertainties	112,949				115,766				117,953		

Pleasant Grove Joint Union Elementary School District
Enrollment-ADA TREND PROJECTIONS
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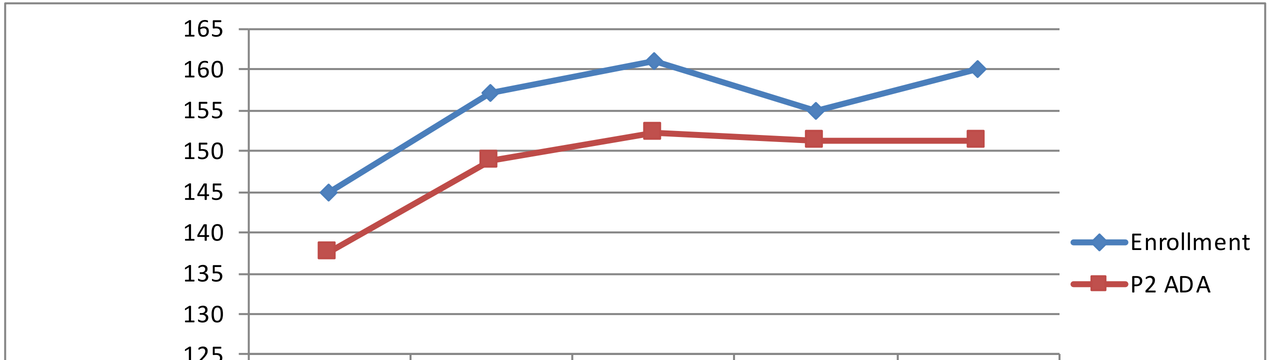
Fiscal Year	Enrollment	P2 ADA	% of CBEDS
2022-23	145	137.61	94.9%
2023-24	157	148.90	94.8%
2024-25	161	152.19	94.5%
2025-26 Estimated	155	151.30	97.6%
2027-28 Projected	160	151.30	94.6%



	2022-23	2023-24	2024-25	2025-26 Estimated	2027-28 Projected
Enrollment	145	157	161	155	160
P2 ADA	137.61	148.90	152.19	151.30	151.30

Pleasant Grove Joint Union Elementary School District
ENDING FUND BALANCE HISTORY
2026/2027 Adopted Budget Report

The **estimated ending balance for the 2026/2027 year is *$793,930.*** Of this amount, $112,949 has been designated for economic uncertainties as required by the State of California.

	Ending Fund Balance		
Fiscal Year	**Unrestricted**	**Restricted**	**Total**
2022-23	$ 866,344	$ 339,705	$ 1,206,049
2023-24	$ 863,852	$ 243,980	$ 1,107,832
2024-25	$ 574,702	$ 192,465	$ 767,167
2025-26 Estimated	$ 512,331	$ 219,713	$ 732,044
2026-27 Projected	$ 596,337	$ 197,593	$ 793,930