

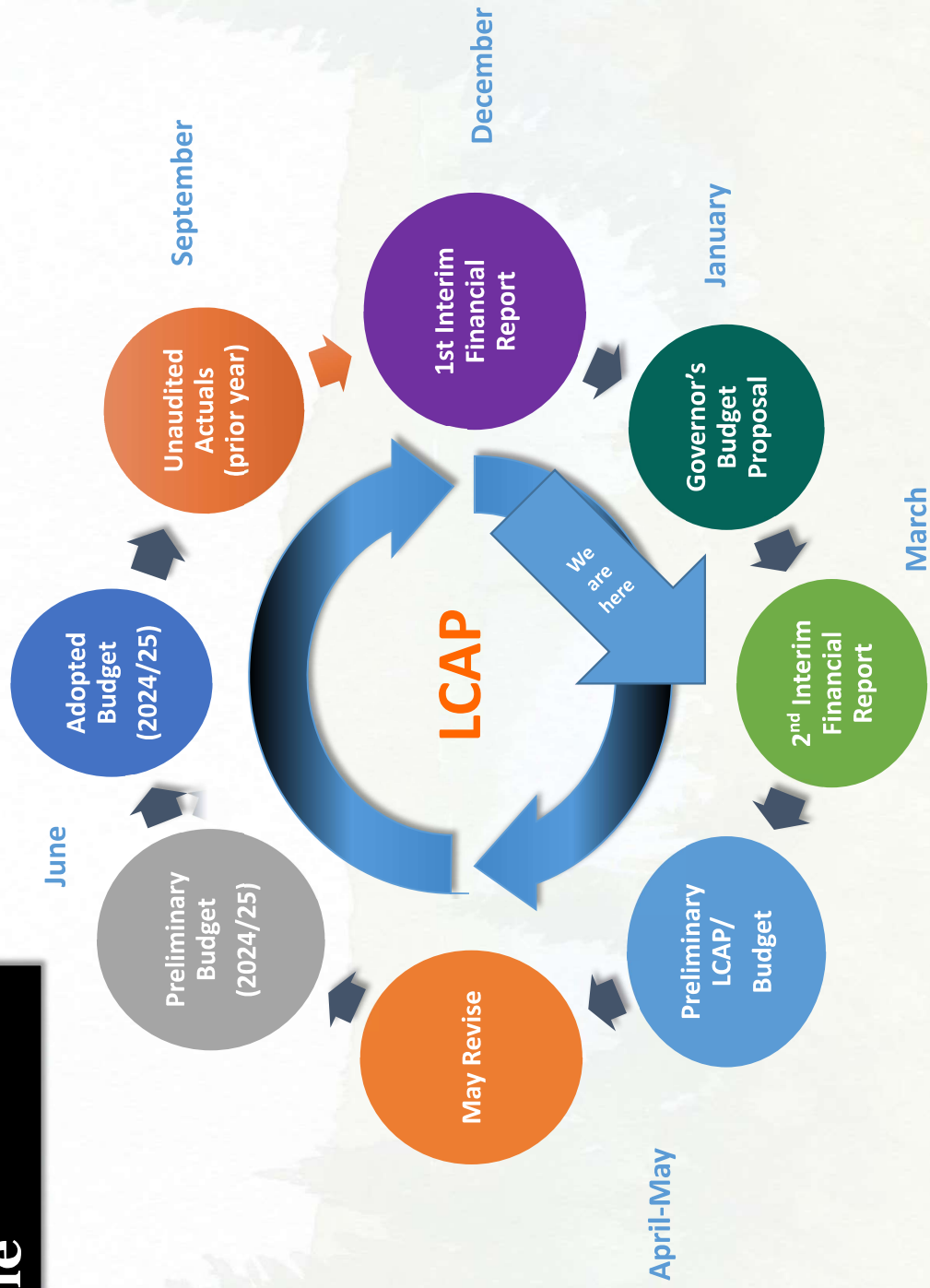


2024/25 Second Interim Budget Presentation Plumas County Office of Education & Unified School District

Presented March 24, 2025

Jim Frost, Interim Superintendent

The Budget Reporting Cycle



Second Interim Certification

- A “positive certification” indicates that the county office will meet its financial obligation for the current fiscal year and subsequent two fiscal years.
- A “qualified certification” indicates that the county office may not meet its financial obligations for the current fiscal year and subsequent two years.
- A “negative certification” indicates that the county office will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year.
- PCOE and PCS will have a positive certification, PUSD is currently in a negative certification.



Strategic Goals

- **Student Achievement** - All students will graduate from high school with academic and social-emotional skills, prepared for continuing education and career opportunities.
- **Fiscal Responsibility** - **The District will have a balanced budget.**
- **Staff** – Recruit and retain the most talented, student-centered staff and invest in their professional growth.
- **Family/Community** – Engage and enhance family and community partnerships, home-to-school connections and establish our schools as community centers.
- **Facilities** – All School facilities will be 21st Century teaching and learning environments.



County Supported Programs and Services

Programs

Honor Band and Instruments

SNAP Ed (Gardens)

Artists in the School

Foster Youth and Homeless

Tobacco Use Prevention Education

Truancy Prevention Team

Outdoor Education

Child Development Programs

Career & Technical Education

44 Sections to support PUSD

Differentiated Assistance

***Opportunity and County Community

Services

Adult Education Consortium Lead

*Business Services, Payroll, and Front Office

Human Resource Specialist

*Media Center

*Curriculum and Student Information Systems

*Technology Services Staff

Network Services (LCOE Connections)

Library Oversight & Support

SEL Supports (SBHIP & MHSSA)

Community Schools Partnership Lead Agency



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**Provided on a cost share and/or fee basis*

***Requires transfer of LCFF funding from PUSD*

PCOE Multi-Year Projections – Combined

PCOE General Fund Multi-Year Projection Unrestricted/Restricted

Description	Fiscal Year 2024-25 Projection	Fiscal Year 2025-26 Projection	Fiscal Year 2026-27 Projection
Revenues	8,129,886	5,955,000	5,955,000
Expenditures	8,961,013	7,080,880	6,925,790
Net Increase/(Decrease)	(831,127)	(1,125,880)	(970,790)



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Key Considerations - PCOE

- Mixed Economic Signals Federal & State
- Retirement & Incentives
- Ongoing Revenue Changes
 - Differentiated Assistance
 - COLA on Funding Target Amount
- One Time or Short Term Funds
 - Secure Rural Schools (approved through 25/26)
 - California Community Schools Partnership Grant
 - UPK Implementation
 - Literacy Grant
 - Mental Health Funding (SBHIP & MHSSA)



PUSD Multi-Year Projections Combined

	2024/25			2025/26			2026/27		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES									
Total Revenues	\$29,684,742	\$10,403,278	\$40,088,020	\$29,757,569	\$7,400,000	\$37,157,569	\$30,279,828	\$7,400,000	\$37,679,828
EXPENDITURES									
Total Expenditures	\$26,880,540	\$18,919,985	\$45,800,525	\$24,150,703	\$15,914,181	\$40,064,884	\$24,117,778	\$16,082,474	\$40,200,252
1) Interfund Transfers									
a) transfers in									
Contribution	(\$5,931,476)	\$5,931,476	\$0	\$30,000	\$5,800,000	\$30,000	\$30,000		\$30,000
TOTAL, OTHER FINANCING SOURCES/USES	(\$5,931,476)	\$5,931,476	\$0	(\$5,770,000)	\$5,800,000	\$30,000	(\$5,770,000)	\$5,800,000	\$30,000
NET INCREASE (DECREASE) IN FUND BALANCE	(\$3,127,274)	(\$2,585,231)	(\$5,712,505)	(\$163,134)	(\$2,714,181)	(\$2,877,315)	\$392,050	(\$2,882,474)	(\$2,490,424)



Key Considerations - PUSD

- **LCFF/Basic Aid - PUSD is projected to be in basic aid for the 24/25 school year**
- **Ongoing Revenue Changes**
 - Changes in local tax revenue to be evaluated closely
 - Continue to work with community partners in receiving revenues due to PUSD
- **One Time or Short Term Funds**
 - 23/24 negative ending fund balance put PUSD in a deficit at the beginning of the year
 - Unplanned maintenance projects that the budget couldn't accommodate
 - Reduction in LCFF Revenue from the basic aid qualification
 - Staffing levels increased
 - Substantial changes to the bargaining unit contracts
 - The district created financial obligations that weren't sustainable in the long term
- **Next Steps for the budget**
 - Continue to monitor and adjust budgets for the needs of programs and fiscal responsibility
 - Closely monitor cash
 - Continue to work with CDE and FCMAT on a stabilization plan



Considerations for Future Years

- Enrollment and ADA vs Property taxes estimated by the county
- Textbook adoptions
 - Exploring options of paying over several years
- Economic uncertainty
 - Focus on key factors from the January proposed budget
- STRS and PERS
 - Increases to employers contribution
- OPEB liability
- Maintain appropriate staffing for needs, and plan for easing into sustainability while addressing decrease in funding from one time monies.
- Special Education funding shortfall and managing the maintenance of effort



Questions?



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