



Plumas County Office of Education
Plumas Unified School District

50 Church St., Quincy CA 95971
Ph: (530) 283-6500 • Fax: (530) 283-6530
www.pcoe.k12.ca.us

Our mission is to collectively educate, nurture, prepare, and inspire all students every day.

Our educational opportunities support an inclusive community that promotes lifelong learning, respect, and belonging, empowering all students to thrive.

Plumas Unified School District Fiscal Stabilization Plan (AB 2756)

Ongoing Reduction Target: \$9.5 Million

Current Plan Reductions: \$8.2 Million *estimated*

Developed With Input From Community, Staff, and Students

Plumas Unified School District (PUSD) continues to face significant fiscal challenges, including a structural deficit, cash insolvency, and inability to meet the state-required reserve. Under AB 2756 and the direction of the County Administrator, the District must adopt a Fiscal Stabilization Plan outlining ongoing reductions necessary to restore long-term fiscal health. The reduction target is **\$9.5 million**.

This working draft reflects input gathered through staff and community surveys, student surveys, administrative collaboration and listening sessions in Portola, Chester, Greenville, and Quincy.

Purpose of the Fiscal Stabilization Plan

The purpose of this Fiscal Stabilization Plan is to clearly define the actions Plumas Unified School District will take to address its structural deficit and restore long term fiscal stability. The District's insolvency conditions were driven by ongoing deficit spending, declining enrollment, rising personnel costs, and increasing operational demands. This plan serves as a framework to guide decision making, align resources with district priorities, and hold the organization accountable for executing agreed upon reductions and operational changes.

The projected savings included in this plan represent best effort estimates based on current information related to staffing levels, student enrollment, case loads, contractual obligations, and operational needs. Because many of these factors are subject to change, the savings amounts identified should be understood as projections rather than guaranteed outcomes. Actual savings will be realized over time as positions transition, programs adjust, and expenditures align with adopted actions.

This plan is intended to ensure that projected savings are actively pursued, monitored, and evaluated as implementation progresses into the 2026-2027 fiscal year. District leadership will track implementation progress and compare projected savings to actual results, making adjustments as needed to remain focused on reducing the structural deficit and restoring fiscal solvency.

By adopting and implementing this Fiscal Stabilization Plan, the District commits to disciplined execution, transparent communication, and shared accountability in addressing the financial conditions that led to insolvency, with the goal of achieving sustainable operations while continuing to support students, staff, and the community.

1. Guiding Principles

Community input consistently emphasized:

- Protect core student opportunities
- Begin reductions outside the classroom before impacting instruction.
- Review administrative and district office structures for efficiencies.
- Strengthen communication and transparency.
- Ensure reductions are strategic, equitable, and student-centered.

2. Reductions Already Included in 2025–26 (Voluntary and District-Initiated)

In addition to the certificated and classified layoffs implemented in the prior year, the District proactively executed further reductions within the District Office through voluntary actions, natural attrition, reorganization, and workload consolidation. These reductions did not require a formal RIF process and were not included in last year’s publicly noticed layoff documentation.

All actions listed below are already incorporated into the 2025–26 Adopted Budget and represent additional *ongoing* savings.

2.1 Position and Staffing Adjustments

Description	Savings
Elimination of Director of HR position: Duties consolidated between HR Supervisor and HR Specialist	\$97,702.45
Adjustment of Assistant Superintendent position: Position reduced to Director of Educational Services	\$18,500.00
Reclassification in Business Services: SASA position moved to Program Accountant	\$17,137.26
Elimination of Administrative Assistant for CTE: Responsibilities redistributed among existing staff	\$43,221.60
Reclassification from SASA to Payroll Specialist: Internal realignment to improve workflow efficiency	\$22,168.04
Subtotal – Staffing Savings	\$198,729.35 (ongoing)

2.2 Operational Efficiencies and Cost-Containment

- Consolidated departmental workflows to reduce redundancy and improve service timelines.
- Implemented position control for the first time, strengthening internal budgeting and staffing accuracy.
- Eliminated catering for district office meetings, reducing discretionary expenditures.

These actions collectively strengthen internal operations, increase transparency, and support long-term fiscal discipline.

3. Position Control Cleanup – Removal of Unnecessary Vacancies

Estimated Savings: \$1,855,330.11

Resolution adopted 12/15/2025 (34.4 FTE Eliminated)

A comprehensive review of the District’s position control system identified 34.4 FTE that have remained vacant, unassigned, or operationally unnecessary for an extended period. These vacant positions continued to be budgeted, inflating projected salary expenditures and contributing to the District’s structural deficit.

Through the position control cleanup process, the District has:

- Eliminated 34.4 FTE that are no longer required
- Corrected outdated or inactive positions carried forward from prior years
- Ensured remaining budgeted positions accurately reflect operational needs
- Reduced ongoing salary expenditures by \$1,855,330.11

These reductions are not tied to active employees and therefore produce significant ongoing savings without direct impact on filled positions or current services. Removing these vacancies aligns the District’s budget with its true staffing plan and improves the accuracy of future multiyear projections.

Community feedback strongly supported reviewing and correcting staffing lists, district office structures, and administrative allocations before considering reductions to student-facing programs.

4. Reduction in Force

Estimated Savings: \$3,162,156.82

Reduction In Force Resolutions board presented 2/11/2026 \$2,407,794.85

Position Elimination Resolutions board presented 2/11/2026 \$754,361.97

Consistent with current enrollment trends, multiyear projections, and the District’s guiding principles, the Board of Trustees will adopt Reduction in Force (RIF) resolutions at this meeting that implement staffing reductions aligned to teacher–student ratio realignment and due to lack of funds, as outlined in this plan.

The reductions approved through the RIF resolutions align staffing levels with projected enrollment, address under enrolled sections, and reflect community input supporting the review of class sizes, ratios, and administrative allocations prior to further programmatic reductions.

Teacher–student ratios will continue to be evaluated at each site to ensure alignment with student needs, program requirements, and fiscal sustainability. The adopted resolutions authorize the Superintendent to implement the approved reductions in compliance with all applicable laws, collective bargaining agreements, and notice requirements.

The savings associated with these staffing reductions are fully incorporated into the Fiscal Stabilization Plan and the District’s multiyear financial projections at 2nd Interim Report reported at the March board meeting.

Reduction in Force (RIF) Resolutions

RIF resolutions adopted across PUSD and PCOE include a combined total of 27.0123 classified FTE, 15.85 certificated FTE, and 1.0 administrative FTE resulting in an estimated ongoing reduction of \$2,407,794.85. Final staffing impacts may change as employee bumping rights are exercised and staffing for the 2026-27 school year is finalized.

The 2025 26 Second Interim Report and the 2026-27 Adopted Budget will reflect the most current and accurate position control data available at those reporting snapshot times. Actualized savings will be confirmed and reported in the 2026-27 First Interim Report following the start of the school year.

Vacant Position Elimination

Because Reduction in Force (RIF) resolutions apply only to positions that are currently filled, the Board also adopted a separate mid year position elimination resolution removing vacant positions from the District's staffing structure. This action eliminates an additional 14.6167 classified FTE, 1.5 certificated FTE, and 1.0 administrative FTE resulting in ongoing savings of \$754,361.97 from both PUSD and PCOE.

5. Transportation Department Restructuring

Estimated Savings: ~\$2,000,000 Ongoing + One-Time Revenue Potential

Vacant position savings have already been accounted for under Reduction in Force - Vacant Position Elimination - 11 classified FTE projected at \$431,477.28

The transportation department has nine unfilled bus driver vacancies, making current operations unsustainable. The bus fleet requires significant investment, including a \$400,000 repair for a single lift, and ongoing maintenance costs exceed the District's resources.

Home-to-school transportation is not required under Education Code, except for students with IEP-mandated transportation. The District is evaluating transitioning to passenger vehicles operated by trained district employees, a legally compliant and cost-effective model widely used in rural districts.

This would:

- Meet all Special Education transportation requirements
- Maintain support for high-need students
- Reduce fuel, compliance, and operational costs

The District is also exploring selling or leasing unused buses to generate revenue and reduce liabilities.

6. Consolidation of Quincy Elementary (Pioneer + Alder)

Estimated Savings: Only personnel saving being projected

Personnel savings have already been accounted for under Reduction in Force + Vacant Position Elimination

The District is consolidating the Pioneer and Alder campuses into a single Quincy Elementary site.

Anticipated savings include:

- Reduction of one administrator
- Reduction of one administrative assistant
- Consolidated certificated and classified staffing
- Reduced custodial and utility costs

- Improved flexibility to balance teacher–student ratios

The current enrollment consolidation of the Pio and Alder campuses is planned for the 2026–27 school year without the need for additional construction at this time. These details will become clearer as we continue to finalize the plan. Current estimated savings only include personnel costs at this time but additional savings are expected to be realized in 26-27.

7. Athletics Program Restructuring – Shift of Non-Personnel Costs to ASB/Boosters

Estimated Savings: \$118,998

Based on community input, the District remains committed to maintaining student access to athletics. Athletics are an essential component of the student experience, and the District will continue to fund personnel costs associated with the program, including coaching stipends and athletic director assignments.

However, the General Fund is no longer able to absorb the full operational cost of athletics. In addition, as a result of the Transportation Department restructuring outlined in this Fiscal Stabilization Plan, the District will no longer be able to provide athletic transportation through the Transportation Department.

To preserve athletic programs while ensuring fiscal stability, the District is implementing a restructuring in which all non personnel athletics expenditures transition to Associated Student Body and booster support beginning in the 2026-27 school year.

Non personnel expenditures shifting from the General Fund include:

- Transportation for athletic events, including buses, passenger vehicles, and contracted transportation
- Officials and referees
- Tournament and meet fees
- Uniform replacements and athletic equipment
- Travel expenses, including overnight trips, mileage, and meals
- Other supplies, services, and operational costs

The District will continue to provide

- Athletic director staffing
- Coach stipends as defined in the applicable collective bargaining agreements
- Required supervision and student safety oversight

This model preserves student access to athletics while acknowledging the operational limitations created by transportation restructuring and redirecting limited General Fund resources to essential instructional services.

8. Operational Spending Reductions, Contracted Services Review, & Other

Estimated Savings: \$1,000,000

The District Office is looking at the following to tighten operational spending before affecting classrooms.

Areas under review include:

- Reducing or eliminating nonessential contracted services
- Reviewing consultant and service agreements
- Limiting travel, conferences, and discretionary departmental budgets
- Reviewing subscription/licensing costs
- Restricting overtime and extra-duty assignments
- Moving stipends and other expenses to possible grants
- Savings from CBO transition

Revenue Potentials

- Selling Taylorsville (one-time revenue \$200,000)
- Reviewing MOUs and Leases to increase invoicing
- Renting available spaces
- Selling Vehicles

This strategy strengthens financial discipline with minimal instructional impact.

9. Items Not Included in the Plan

Attendance Recovery

Because PUSD is a **Basic Aid** district, increases in ADA do **not** increase LCFF revenue. Attendance initiatives, while important for instructional reasons, are **not fiscal strategies** in this stabilization plan.

Facilities Evaluation and Master Planning

Facilities operations and long-range campus planning play a critical role in the District's overall fiscal health. As enrollment patterns continue to shift, the District must ensure that facility capacity, maintenance needs, and operational costs are aligned with actual student use and instructional priorities.

To support informed decision-making, the District will begin a comprehensive facilities evaluation that includes:

- Assessing current facility conditions across all sites
- Reviewing deferred maintenance obligations and long-term capital needs
- Analyzing enrollment trends and campus capacity
- Identifying opportunities for operational efficiencies through consolidation, repurposing, or reconfiguring spaces
- Evaluating energy usage and utility cost-saving opportunities

It is important to note that facility funding is separate from the District's General Fund. Capital improvements, modernization projects, and major repairs are typically supported through restricted facilities funds, state facility programs, developer fees, or bond proceeds, not through the General Fund used for salaries, instructional programs, and daily operations. While these funds cannot be redirected to cover operating deficits, responsible facility use and planning still have significant long-term fiscal implications.

This evaluation will serve as the foundation for developing a revised Facilities Master Plan, completed in collaboration with staff, site leaders, community members, and external partners. The updated master plan will guide future investments, ensure responsible stewardship of district assets, and support decisions that promote long-term fiscal sustainability.

The District remains committed to maintaining safe, functional, and student-centered learning environments while aligning facility operations with the realities of enrollment, budget constraints, and instructional needs.

10. Community Input Summary

The District gathered feedback from approximately 75 community members and staff across four listening meetings in Portola, Chester, Greenville, and Quincy.

Community Priorities to Protect

- Athletics
- Band, music, arts
- CTE and vocational programs
- After-school programs / ELOP
- Nutrition services
- College and dual enrollment partnerships

Areas Recommended for Savings

- District office staffing and administrative costs
- Transportation restructuring

Community Concerns

- Desire for improved communication and transparency
- Fear of losing programs that define student experience
- Worry about rushed decisions without planning time

11. Implementation Timeline

Fall 2025 – Winter 2026

- Conduct operational and financial analysis
- Engage with staff, families, and community
- Identify final reduction recommendations

January – March 2026

- Finalize stabilization plan
- Issue staffing notices
- Integrate initial reductions into Second Interim
- Plan transition steps for 2026-27 Quincy campus consolidation

Spring – Summer 2026

- Staffing finalization for 26-27 school year
- Budget adoption with finalized savings

2026–27 and Beyond

- Monitor savings quarterly
- Continue rebuilding the 3% reserve
- Provide updates to CDE, FCMAT, and the public

12. Commitment to Transparency and Collaboration

The District remains committed to:

- Protecting essential student programs whenever possible
- Using data, community input, and financial realities to guide decisions
- Communicating clearly throughout the stabilization process
- Restoring long-term sustainability under the leadership of the County Administrator

This Fiscal Stabilization Plan will continue to evolve with updated financial data, operational analysis, and community feedback.

13. Next Steps

As we move forward, additional fine-tuning of projections, staffing impacts, operational adjustments, and implementation timelines will occur. These refinements will be informed by updated financial data and meaningful collaboration with all educational partners, including staff, bargaining units, site leadership, families, and the broader community.

Our shared goal remains a plan that is **fiscally responsible, educationally sound, and sustainable**, ensuring long-term stability for Plumas Unified School District while protecting core student opportunities wherever possible.

Board Action

This Fiscal Stabilization Plan was presented and adopted by Plumas Unified School District during a regular scheduled board meeting held on February 11, 2026 and will be reflected in the 25-26 2nd Interim Report presented during the March 11, 2026 board meeting.

Richard DuVarney, County Administrator

Date