2026-27 Budget
June 16, 2026

Plumas Lake Elementary School District is an inclusive environment which cultivates creative, curious, resourceful and inspiring learners who will make positive contributions within their local, national and global communities.

Financial Reporting Cycle

Budget development is a continuous process

- **State Budget Timeline:**
  - January 2026: Governor released 2026-27 Budget Proposal
  - May 2026: Governor released the May Revise on May 14, 2026, reflecting updated revenue and expenditure data.
  - June 15, 2026: Legislature must meet the constitutional deadline to pass the budget bill.
  - June 30, 2026: Governor has until the end of the month to either sign or veto the budget bill
  - Mid July: Final budget details will be released by School Services of California
- **District Budget timeline:**
  - Education Code *Section 42127* requires the district to hold a public hearing and pass the following year's budget by July 1.
  - The budget must be submitted to the Yuba County Office of Education by July 1, in accordance with Education Code.
  - Local Education Agencies (LEAs) must submit two interim reports each year to demonstrate the financial health of the District.
    - Each report includes a certification stating whether the District can meet its financial obligations for the current and two subsequent years.
    - These report provide an opportunity to update financial assumptions, revenue projections, and expenditures based on the most current information.
    - Reports are due:
      - First Interim – Due December 15, 2026
      - Second Interim – Due March 15, 2027
  - Annual financial reporting timeline:
    - Budget Adoption – Due July 1, 2026
    - First Interim – Due December 15, 2026
    - Second Interim – Due March 15, 2027
    - Unaudited Actuals – Due September 15, 2027

Budget Assumptions

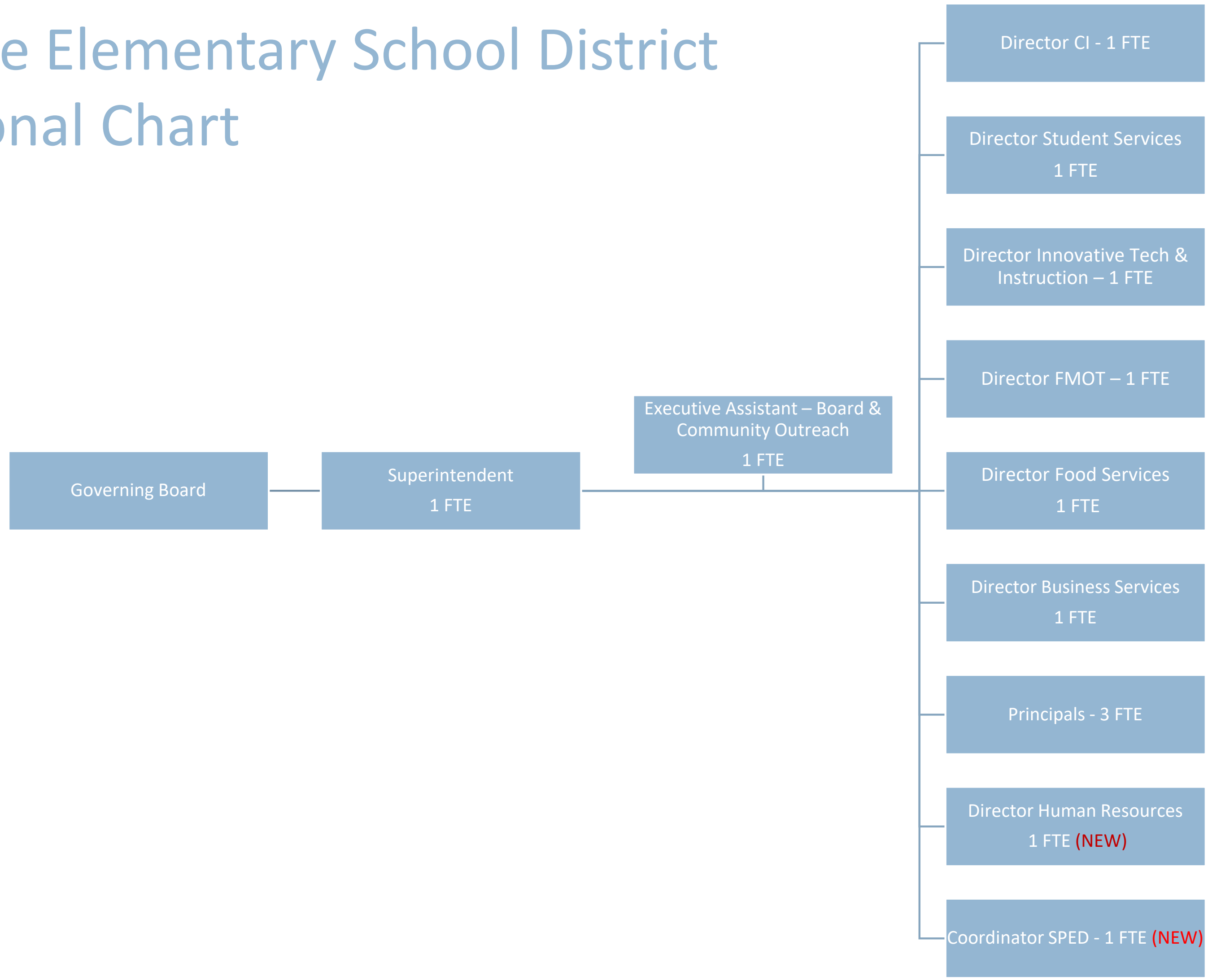
	2025-26 Second Interim	2026-27 Budget Development
Statutory COLA	2.30%	2.41% 1.44% Augmentation – Intent is to absorb added costs of possible new paid pregnancy disability leave of 14 weeks
Estimated LCFF Entitlement per ADA	$12,630	$13,179
Enrollment (includes county)	1,776	1865
Unduplicated Pupil Count (includes county)	899	946
Average Daily Attendance (ADA)	1741.47	1790.4
Special Education (SPED) funding per ADA	$933	$1,340
Lottery Base Lottery Prop 20	$190 per ADA $82 per ADA	$190 per ADA $82 per ADA
STRS	19.10%	19.10%
PERS	26.81%	26.4%
Mandate Block Grant	$39.09 per ADA	$40.41 per ADA

Budget Assumptions (continued)

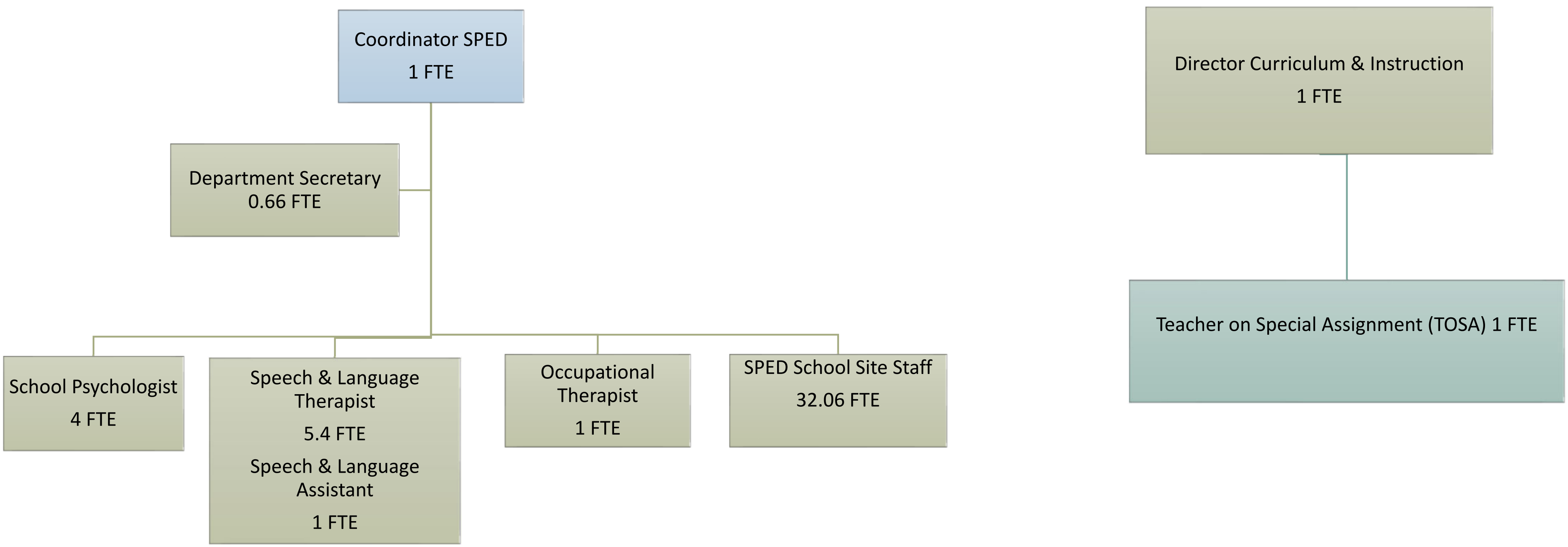
- Salaries and Benefits:
  - Step increase for all eligible employees – approximately 2 percent
  - 10 days of sick leave for all site staff
- Workers' Compensation rate - 1.69 percent
- Unemployment insurance rate – 0.05 percent
- District's contribution toward Health, Dental, and Vision insurance (tiered rates)

Plan	District contribution
Employee only	$8,640
Employee + 1	$14,700
Employee + Family	$18,720

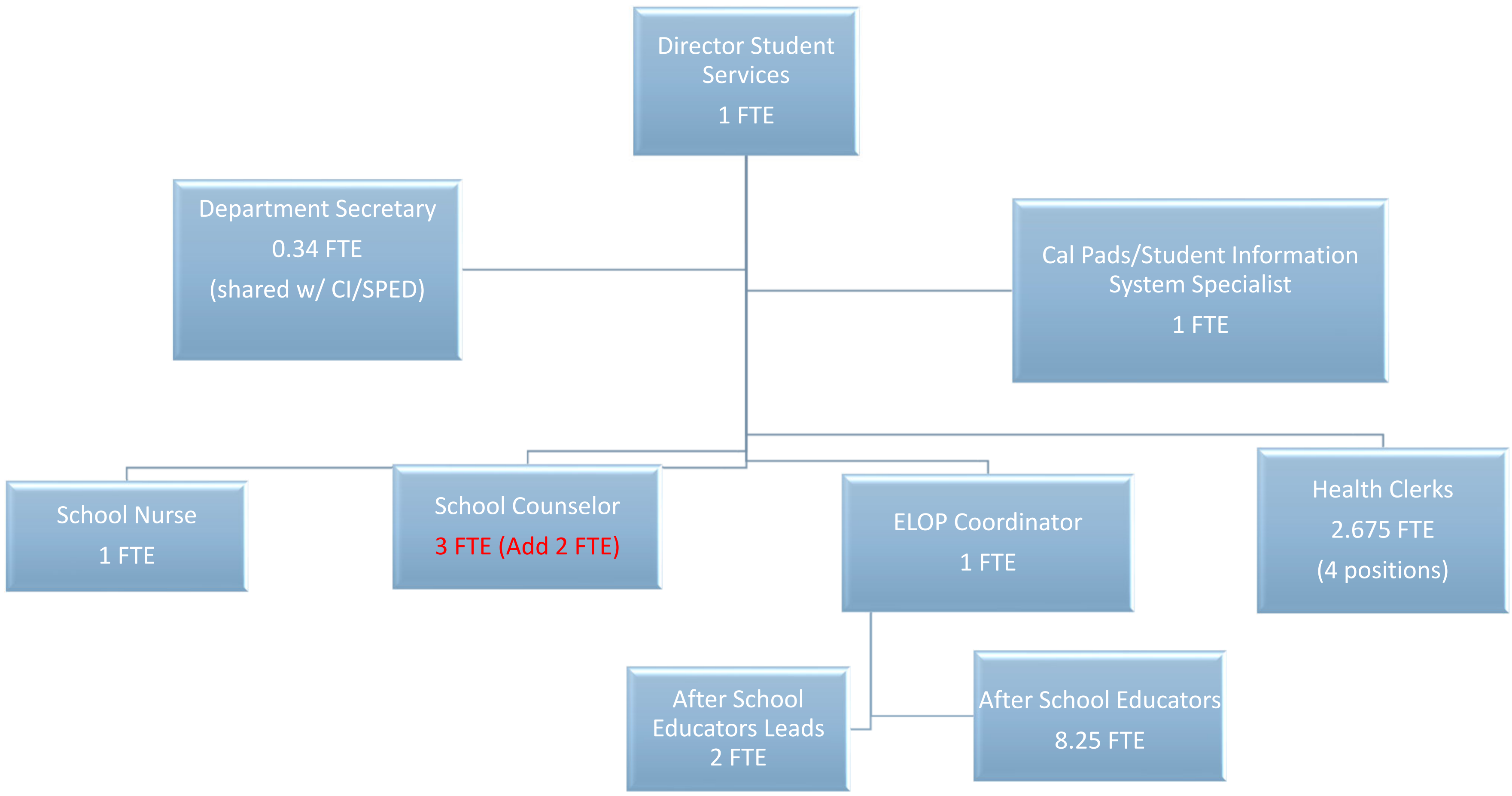
Plumas Lake Elementary School District Organizational Chart



Special Education (SPED) and Curriculum & Instruction

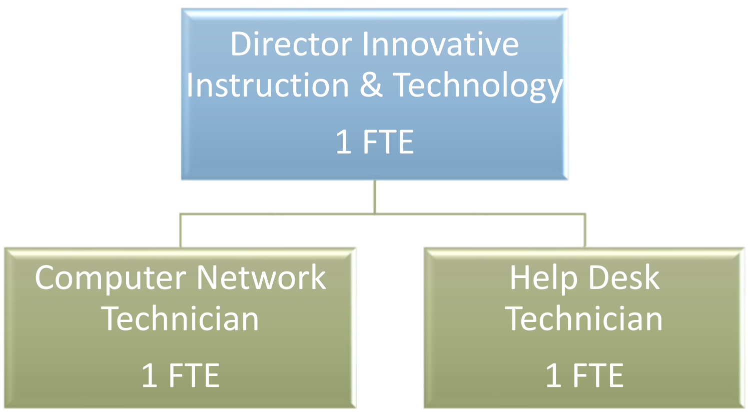


Student Services

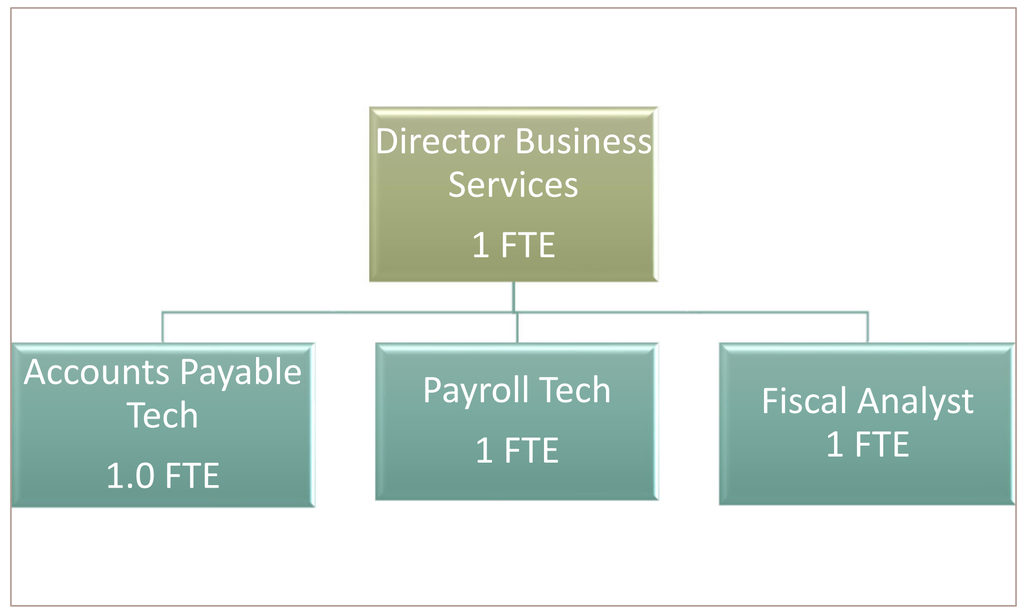


Technology & Business Services Departments

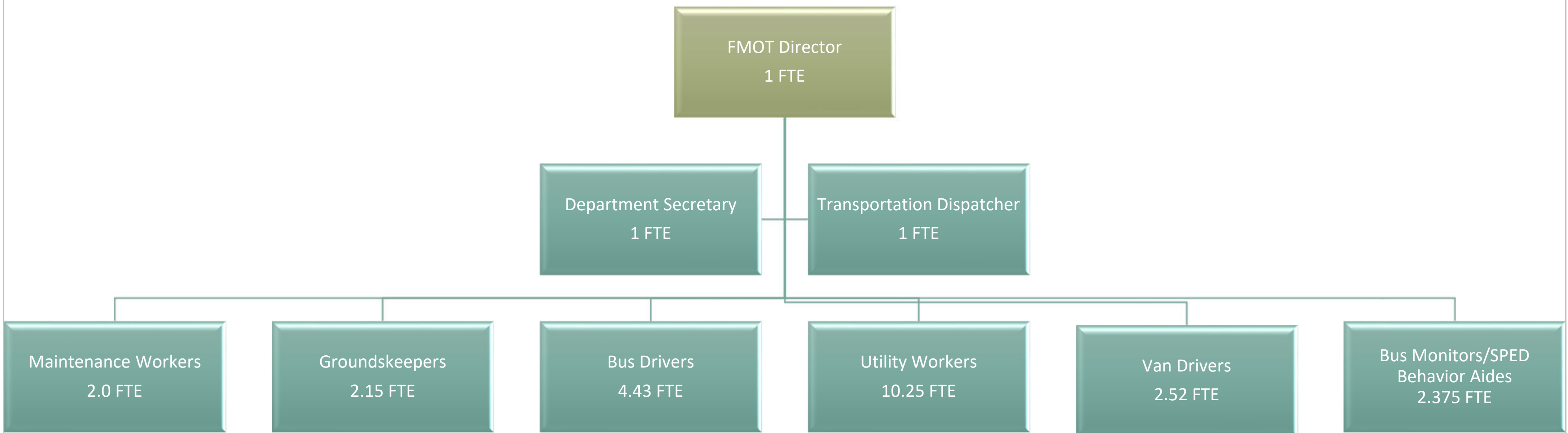
Technology



Business Services



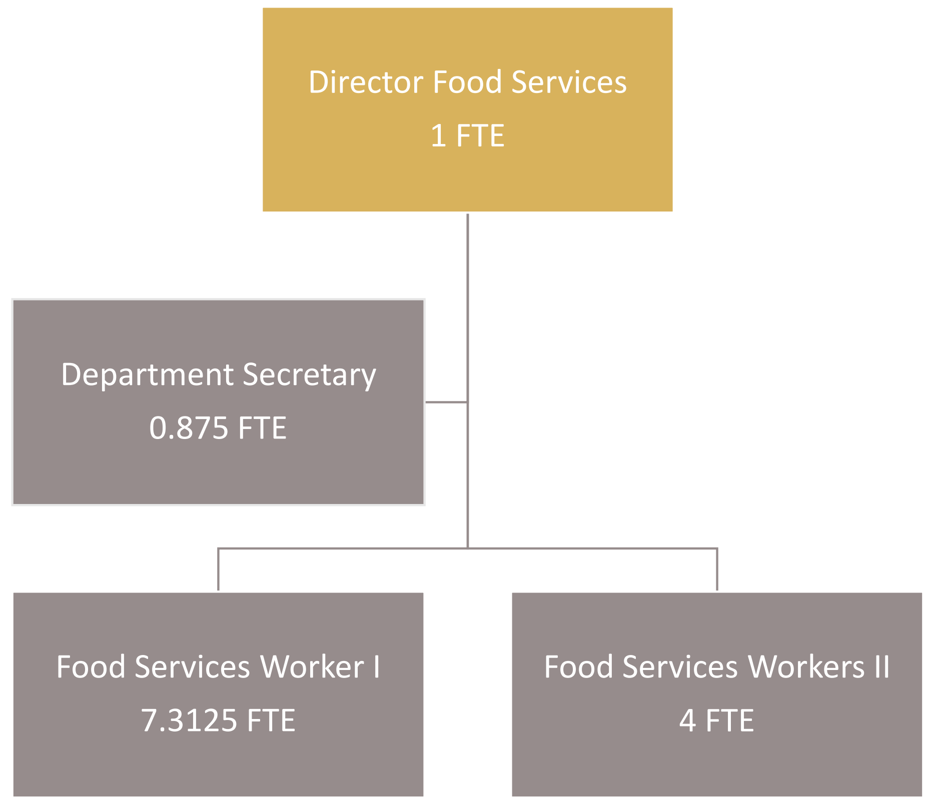
Facilities, Maintenance, Operations & Transportation



Site Staff

	Cobblestone	Rio Del Oro	Riverside Meadows	Preschool
School Admin	Principal – 1 FTE Vice Principal – 1.0 FTE School Secretary – 1.0 FTE Office Tech – 1.0 FTE	Principal – 1 FTE Vice Principal – 1.0 FTE School Secretary – 1.0 FTE Office Tech – 1.0 FTE	Principal – 1 FTE Vice Principal – 1.0 FTE School Secretary – 1.0 FTE Office Tech – 1.0 FTE	
General Ed Classroom Teachers	29 FTE	30 FTE	16 FTE	
SPED Teachers	Learning Center – 2 FTE SDC – 1 FTE	Learning Center – 2 FTE SDC – 2 FTE	Learning Center – 3 FTE	SDC – 1 FTE
Other Teachers	Intervention Teacher (ELD) – 1 FTE PE Teacher – 1 FTE VAPA - 1 FTE	Intervention Teacher – 0.487 FTE PE Teachers – 2 FTE	Art Teacher – 2 FTE Band Teacher – 1 FTE Computer Science – 1 FTE PE Teachers – 4 FTE Intervention– 1 FTE	
Paras	Art Docent – 0.5 FTE TK Paras – 1.625 FTE SPED Learning Center – 3.0 FTE SPED SDC – 3.25 FTE	Art Docent – 0.5 FTE TK Paras – 1.625 FTE SPED Learning Center – 3.19 FTE SPED SDC – 3.72 FTE SPED 1:1 – 0.75 FTE	SPED Learning Center – 2.44 FTE SPED 1:1 – 0.8125 FTE	SPED SDC – 3.9 FTE
Other Classified Support Staff	Library Clerk – 0.5 FTE Crossing Guards - 0.0825 FTE Yard Duty –2.875FTE	Library Clerk – 0.5 FTE Crossing Guards - 0.25 FTE Yard Duty – 2.23875 FTE	Library Clerk – 0.5 FTE Crossing Guards – 0.125 FTE Yard Duty – 1.71875 FTE	

Food Services



One-Time Funds

FUNDING SOURCE	FUNDING USES	2025-26	2026-27
Learning Recovery Emergency Block Grant	Learning recovery initiatives that support learning recovery, and staff & pupil social and emotional well-being. Elementary school counselors	Revenue - $59,167 Expenditures: $0 Balance: $59,167	Carryover: $59,167 Revenue: $114,392 Expenditures: $114,386 Balance: $59,173
Student Support & Professional Development Block Grant	For discretionary purposes. Chromebooks, laptops, SPED bus; Bus; PLC trainings	Revenue: $511,778 Expenditures: $98,881 Balance: $412,897	Carryover: $412,897 Expenditures: $412,897 Balance: $0

Governor's May Revise includes a proposal to allocate $936.98 per ADA for the Student Support & Professional Development Block Grant, which is not currently in the budget. It is approximately $1.6M based on 2025-26 P2 if funded.

One-Time Funds

Funding Source	Funding Uses	2025-26	2026-27
Community Engagement Initiative	The Community Engagement Initiative (CEI) provides funding and support to help school districts strengthen family, student, and community engagement through collaboration, training, and shared best practices statewide. Two-year grant $70,000 each year	Revenue: $70,000 Expenditures: $2,281	Carryover: $67,719 Revenue: $70,000 Expenditures: $60,000 Balance: $77,719
Restorative Practices Grant	Funds to help district implement restorative justice effectively. Two-year grant - $100,000	Revenue: $100,000 Expenditures: $73,062	Carryover: $26,938 Expenditures: $26,938
2025 Kitchen Infrastructure & Training (KIT)	Supports initiatives for improving quality of meals served	2025-26 Revenue: $60,647	Carryover: $60,647 Expenditures: $60,647
2025 Retention & Recruitment Grant	Supports retention and recruitment of school food service workers	2025-26 Revenue: $10,159	Carryover: $10,159 Expenditures: $10,159

Other Grants

Funding Source	Grant Amount/Uses	2025-26 Budget	2026-27 Budget
Literacy Screenings Professional Development	To train educators to administer literacy screenings in K-2. iPads, Dibels Kits and training	2024-25 Carryover: $10,394 2025-26 Revenue: $17,959 Expenditures $13,966 Carryover $14,387	Carryover: $14,387 Expenditures: $14,387
Career Technical Education Incentive Grant (CTEIG)	Grant funded through Wheatland High School Funds 50% of the middle school counselor	2024-25 Revenue: $40,997 Expenditures: $40,997	Revenue: 2024-25 Unused Funds $19,635 2025-26 Funds - $59,561 Expenditures: $79,196

Student Health & Wellness Funding Programs

These programs help maximize available state and federal funding to support student health, wellness, and special education services while helping reduce costs to the District's unrestricted general fund.

Funding Source	Grant Amount/Uses	2026-27 Budget
California Youth Behavioral Health Initiative (CYBHI)	Supports expanded access to student behavioral health services, prevention, early intervention, and coordination of mental health supports to improve student well-being and remove barriers to learning.	Projected revenue $75,000
Medi-Cal LEA Billing Option Program (LEA BOP)	Provides reimbursement for eligible health-related services delivered to qualifying students, including speech therapy, counseling, nursing, occupational therapy, transportation, and other approved services.	Projected revenue $163,529
School Medi-Cal Administrative Activities (SMAA)	Provides reimbursement for staff time spent helping students and families access health and support services, including outreach, referrals, care coordination, and connecting families to available resources.	Projected revenue $30,000

Proposition 28 Funds

	Cobblestone	Rio	Riverside
2026-27 Projections	$65,161	$79,875	$76,912
Uses	Art Docent 0.5 FTE • Students participate in rhythm and drumming sessions in a 2-month rotation. • After school band for grades 4-5. Supplies	Art Docent 0.5 FTE • Music instruction is offered in all TK-5 classrooms. • After school band for grades 4-5. Teacher stipends • After school art, media and technology Supplies	Digital Media Teacher – 0.84 FTE Supplies

Classroom support, furniture, technology, needs

Chromebooks, carts, iPads, laptops, monitors
$571,884

Curriculum
$99,292

Furniture
$123,187

Online curriculum
$120,124

Teacher Professional Learning Support

Building Thinking Classrooms (BTC) Coaching: Math Coach & Subs - $205,650

Conscious Discipline/CPI training stipends - $21,577

Math Pilot – Subs $9,172

ECRI Training – Subs, coaching & training $36,164

New teacher support (TCIP & mentor stipends) - $70,413

Special Education and Transportation

Description	Special Education (SPED)	Transportation
Revenue		
State & Local Funding - $1,340 per ADA	$2,447,576	$635,000
Federal Funding	$490,202	
Total Revenue	$2,937,778	$635,000
Expenditures		
Salaries and benefits	$4,203,053	$976,867
Supplies	$62,430	$84,000
Services (includes non-public schools)	$469,632	$64,812
Capital Outlay		$275,000
Other Financing Uses (County and WE)	$931,650	
Total Expenditures	$5,666,765	$1,400,679
Funding Gap	($2,728,987)	($765,679)

General Fund Revenue

Description	2025-26 Estimated Actuals	2026-27 Budget Development	
LCFF	$21,925,611	$23,289,731	+6.2% - Applied COLA and increased ADA
Federal Revenue	$630,109	$741,960	+17.8% - Increased Title I and SPED Local Assistance
Other State Revenue	$4,775,655	$4,302,162	-9.9% - Decreased by one-time funding rec'd in 2025-26
Other Local Revenue	$2,991,715	$3,438,745	+14.9%- Increase in ELOP fees & SPED funding
Transfers In	$28,000	$28,000	0.0%
Total Revenue	$30,351,090	$31,800,598	+4.8% overall increase

General Fund Expenditures

Description	2025-26 Estimated Actuals	2026-27 Budget Development	Comments
Certificated Salaries	$12,168,899	$13,033,485	+7.1% - Added 4 FTE teachers, 2 FTE counselors, 1 FTE, HR Director, 1 FTE SPED Coordinator; Step increase for all eligible employees
Classified Salaries	$5,288,264	$5,585,525	+5.6% - Increase SPED transportation van drivers, office tech at Cob, Financial Analyst position; Step increase for all eligible employees
Employee Benefits	$7,224,181	$7,694,938	+6.5%
Materials and Supplies	$905,085	$1,451,829	+60.4% - Increased classroom IT and supplies/furniture needs
Services & Other operating expenditures	$2,686,787	$2,654,060	-0.8% - Decreased SPED NPS, ELOP services, Ed Eff consultants
Capital Outlay	$323,547	$275,000	-15.0% - Bus (using Student Support & PD Blk)
Other Financing Sources	$981,855	$1,088,178	+10.8% - Increased costs Virginia school due to additional students
Total Expenditures	$29,578,618	$31,793,015	+7.5% overall increase in expenditures

Multi-Year Projections Budget Assumptions

MYP's are calculations of revenues and expenditures for future years based on assumptions made today; as assumptions change, projections will change.

	2026-27 Budget Development	2027-28 MYP Projections	2028-29 MYP Projections
Statutory COLA	2.41% 1.44% Augmentation	3.30%	3.09%
Estimated LCFF Entitlement per ADA	$13,179	$13,635	$14,049
Enrollment (includes county)	1865	1865	1865
Unduplicated Pupil Count (includes county)	946	946	946
Average Daily Attendance (ADA)	1790.4	1790.4	1790.4
SPED per ADA funding	$1,340	$1,384	$1,427
Lottery Base Lottery Prop 20	$190 per ADA $82 per ADA	$190 per ADA $82 per ADA	$190 per ADA $82 per ADA
STRS	19.10%	19.10%	19.10%
PERS	26.4%	26.80%	25.90%
Mandate Block Grant	$40.41 per ADA	$41.74 per ADA	$43.03
California CPI	3.76%	3.18%	2.79%

Multi-Year Projections (MYP's)

MYP's are calculations of revenues and expenditures for future years based on assumptions made today; as assumptions change, projections will change.

	2026-27 Budget Development	2027-28 MYP Projections	2028-29 MYP Projections
Projected beginning balance	$8,074,094	$8,081,677	$8,207,118
Projected Revenue	$31,800,598	$32,493,505	$33,305,511
Projected Expenditures	$31,793,015	$32,368,064	$32,972,615
Net increase (decrease) in Fund Balance	$7,583	$125,441	$332,896
Projected ending balance	$8,081,677	$8,207,118	$8,540,014
Reserves for Economic Uncertainty – 6% (Board approved June 18, 2015)	$1,907,581	$1,942,084	$1,978,357
Committed – Certificates of Participation (COP) Payment (Board approved June 16, 2011)	$651,650	$652,255	$652,162
Revolving Fund/Prepaids	$54,306	$33,010	$5,100
Restricted Funds	$1,910,517	$1,910,517	$1,910,517
Stabilization Fund	$3,557,623	$3,669,252	$3,993,878

Fund 13 – Cafeteria Fund

Description	2025-26 Estimated Actuals	2026-27 Budget Development	Comments
Beginning balance Audit Adj-Fair value cash at county	$1,601,485 ($4,322)	$1,650,983	
Revenue			
Federal Other State Other Local	$780,000 $1,250,000 $78,200	$ 800,000 $1,250,000 $ 37,500	+2.6% - Increase based on 2025-26 -52% - Decrease interest earnings
Total Revenue	***$2,108,200***	***$2,087,500***	-1.0% decrease in revenue
Expenditures			
Salaries and benefits	$978,310	$1,039,732	+6.2% - Step increase for all eligible staff
Materials/Supplies/Services	$1,003,940	$1,103,645	+9.9% - Add middle school kitchen supplies, 5% increase for supplies; 3% for food
Equipment	$30,000	$617,805	+1959.4% - Add middle school kitchen equipment
Indirect	$42,130	$55,253	
Total Expenditures	***$2,054,380***	***$2,816,435***	+37.1% overall increase in expenditures
Net increase (decrease) in fund balance	$53,820	($728,935)	
Projected ending balance	$1,650,983	$922,048	

Fund 14 – Deferred Maintenance Fund

Description	2025-26 Estimated Actuals	2026-27 Budget Development	Comments
Beginning balance Audit Adj-Fair value cash at county	$771,602 ($1,894)	$784,426	
Revenue	$285,173	$326,710	+14.6% - Contribution from General Fund & interest earnings
Expenditures	$270,455	$346,466	+28.1% Cob: Blacktop sealcoat Carpet replacements as needed HVAC replacements as needed DO: Portable repairs and fencing Rio: HVAC replacements
Net increase (decrease) in Fund balance	$14,718	($19,756)	
Projected ending balance	$784,426	$764,670	

Fund 25 – Capital Facilities Fund

Description	2025-26 Estimated Actuals	2026-27 Budget Development	Comments
Beginning balance Fund 25 Audit Adj-Fair value cash at county	$16,612,456 ($63,640)	$34,307,694	
Revenue - Other Local Revenue	$3,420,000	$3,555,962	+4% - Add E-Rate funding, increase interest earnings
Expenditures			
Services/Other Operating Exp	$802,771	$146,565	-81.7% - Decrease by cost of bond issuance costs
Capital Outlay	$17,421,612	$35,114,968	+101.6% - Increase construction costs
Debt Service	$650,318	$2,200,672	+238.4% - Add Debt Service payment for middle school COP's
Total Expenditures	$18,874,701	$37,462,205	+98.5% overall increase in expenditures
Transfers from Fund 52	$650,318	$2,200,672	+238.4% - Transfer from Fund 52 for COP debt service payments;
COP Series 2026A & 2026B Bond Proceeds	$32,563,261	$0	
Net increase (decrease) in fund balance	$17,758,878	($31,705,571)	
Projected ending balance Fund 25	$34,307,694	$2,602,123	

Fund 52 – Debt Service Fund

Description	2025-26 Estimated Actuals	2026-27 Budget Development	Comments
Beginning balance Fund 25 Audit Adj-Fair value cash at county	$3,568,739 ($4,731)	$3,904,592	
Revenue	$1,341,530	$1,332,810	-0.7% - Decrease interest earnings
Expenditures - Debt Service	$322,628	$322,532	
Transfers to Fund 01 & Fund 25	$678,318	$2,228,672	+228.6% - Add Debt Service payment for middle school COP's
Net increase (decrease) in fund balance	$340,584	($1,218,394)	
Projected ending balance Fund 25	$3,904,592	$2,686,198	

Other Funds

Fund	Projected Beginning Balance	Revenue	Expenditures	Net Increase (Decrease) in Fund Balance	Projected Ending Balance
Fund 08 – Student Activity Fund	$71,645	$117,000	$117,000	$0	$71,645
Fund 35 – County Schools Facilities Fund (Construction Project)	$1,964,118	$0	$1,964,118	($1,964,118)	$0
Fund 40 – Special Reserve for Capital Outlay Projects	$1,952	$20	$0	$20	$1,972
Fund 49 – Capital Project Fund for Blended Component Units	$129	$2	$0	$2	$131

Debt Service Balances and Payments

Debt	Fund	Years Remaining June 30, 2026	Unaudited Balance June 30, 2026	2026-27	2027-28	2028-29
Certificates of Participation (COP) 2022 Refi	25	13	$6,554,759	$651,650	$652,255	$652,162
Certificates of Participation COP Series 2026A & 2026B	25	30	$31,070,000	$1,549,022	$1,532,000	$1,503,750
Community Facilities District (CFD) 1 Refi	52	9	$2,203,840	$249,762	$250,433	$245,859
Community Facilities District (CFD) 2 Refi	52	9	$659,344	$72,771	$74,638	$71,408
Clean Renewable Energy Bond (CREB)	01	8	$1,282,000	$174,592	$177,096	$180,368
Total			$41,769,943	$2,697,797	$2,686,422	$2,653,547

What’s Next

- The District must pass a budget by July 1, 2026 for the 2026-27 school year
  - June 18, 2026 – Board meeting scheduled for budget adoption
- The State Legislature is required to pass a budget by June 15, 2026
- Final budget negotiations between the Governor and Legislature are expected to continue through mid-to-late June
- If the State Enacted Budget includes significant changes that affect the District’s budget, we will bring revisions to the August board meeting.

Summary

- Based on current budget information and assumptions and multiyear projections, the District will maintain budget surpluses:
  - 2026-27: $7,583
  - 2027-28: $125,441
  - 2028-29: $332,896
- There is potential for additional revenue in the final Enacted State Budget:
  - Growth in ADA will generate additional LCFF State Aid
  - Governor's May Revise includes a proposal to allocate $936.98 per ADA for the Student Support & Professional Development Block Grant, which is not currently in the budget. It is approximately $1.6M based on 2025-26 P2 if funded
  - The Governor's May Revise proposal delays approximately $3.9B of statewide Proposition 98 funding, estimated at $640 per student
- The District will re-examine expenditure priorities for the 2027-28 budget development process with reserves playing a critical role in supporting staffing needs for the middle school and one-time costs with the new TK-6 configurations.
- Based on current assumptions, staff recommend the PLESD Governing Board approve the *2026-27 Budget with a positive certification and the 2025-26 budget adjustments within*.

Questions?