



Yreka Union School District **24/25 2nd Interim**

Prepared by CBO, Emily Lipke • 3.11.2025

Overview

2nd Interim

July 1, 2024 thru January 31, 2025

The district's budget changed from a negative certification to a qualified certification.

2nd Interim Reserve for Economic Uncertainties

- 24/25- 2.49% Not Met
- 25/26- 5.09% Met
- 26/27- 5.53% Met

1st Interim Reserve for Economic Uncertainties

- 24/25- 3.85% Not Met
- 25/26- (0.98%) Not Met
- 26/27- (6.60%) Not Met

45 Day Revise Reserve for Economic Uncertainties

- 24/25- 6.79% Met
- 25/26- (0.75%) Not Met
- 26/27- (8.17%) Not Met

Budget Development Reserve for Economic Uncertainties

- 24/25- 6.57% Met
- 25/26- (0.34%) Not Met
- 26/27- (10.27%) Not Met

Major changes since 1st Interim

Fiscal Recovery Plan:

- The board adopted the districts fiscal recovery plan on 2/11/25.
- In the two subsequent years, we were able to incorporate the fiscal savings from the plan by reducing the budget significantly.

Special Education Funding:

- We typically receive around \$150k that passes through SCOE as the SELPA, SCOE reviewed their 1st interim figures and gave the districts an updated budget amount. Instead of receiving around \$150k, SCOE anticipates our district will owe approx \$213k. This was a huge swing in our budget.

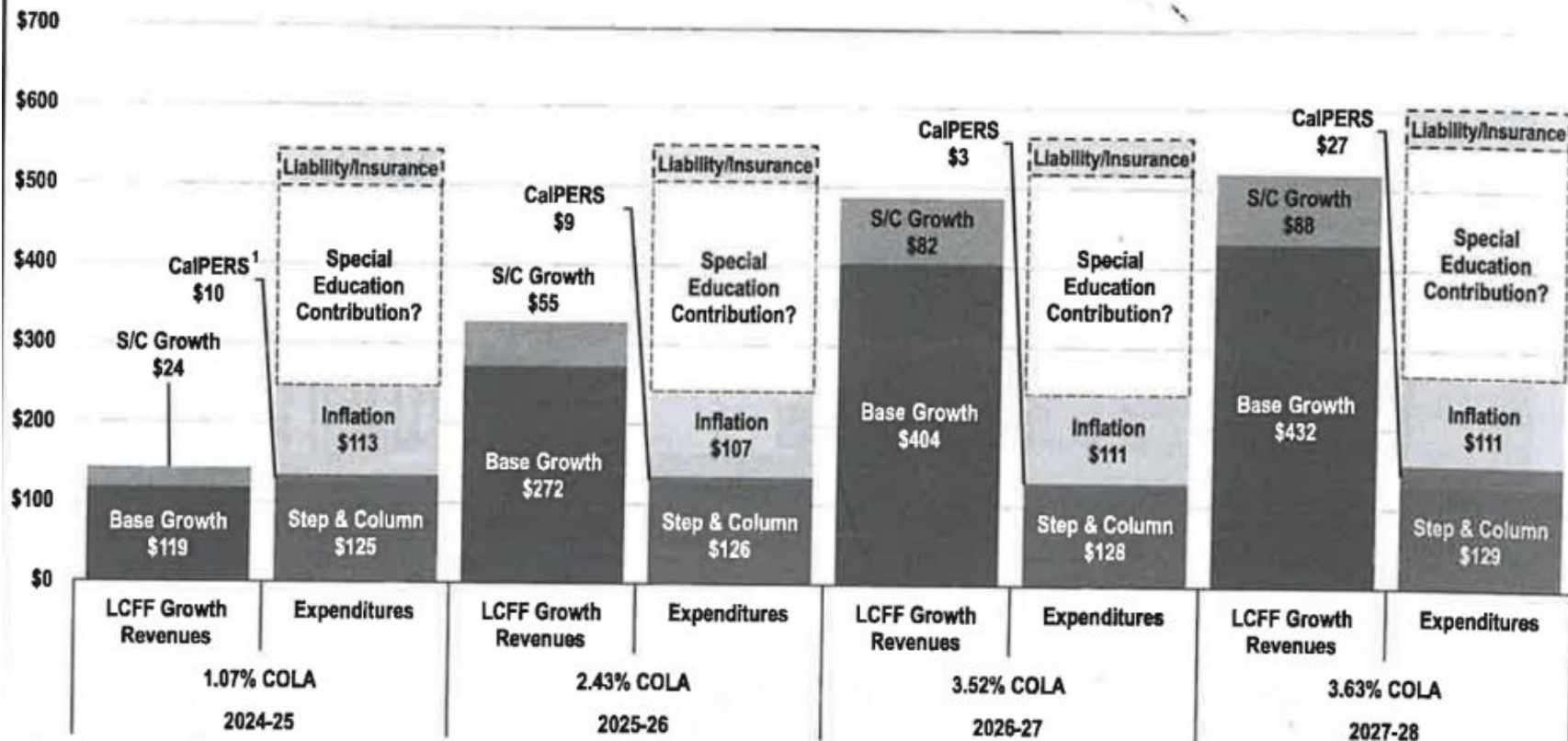
Payroll Projections:

- Captured the salary savings for the employees who left mid year.
 - We also were able to capture savings for the general fund for employees who shifted into grant funded positions.
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Multi-Year Projection (MYP)

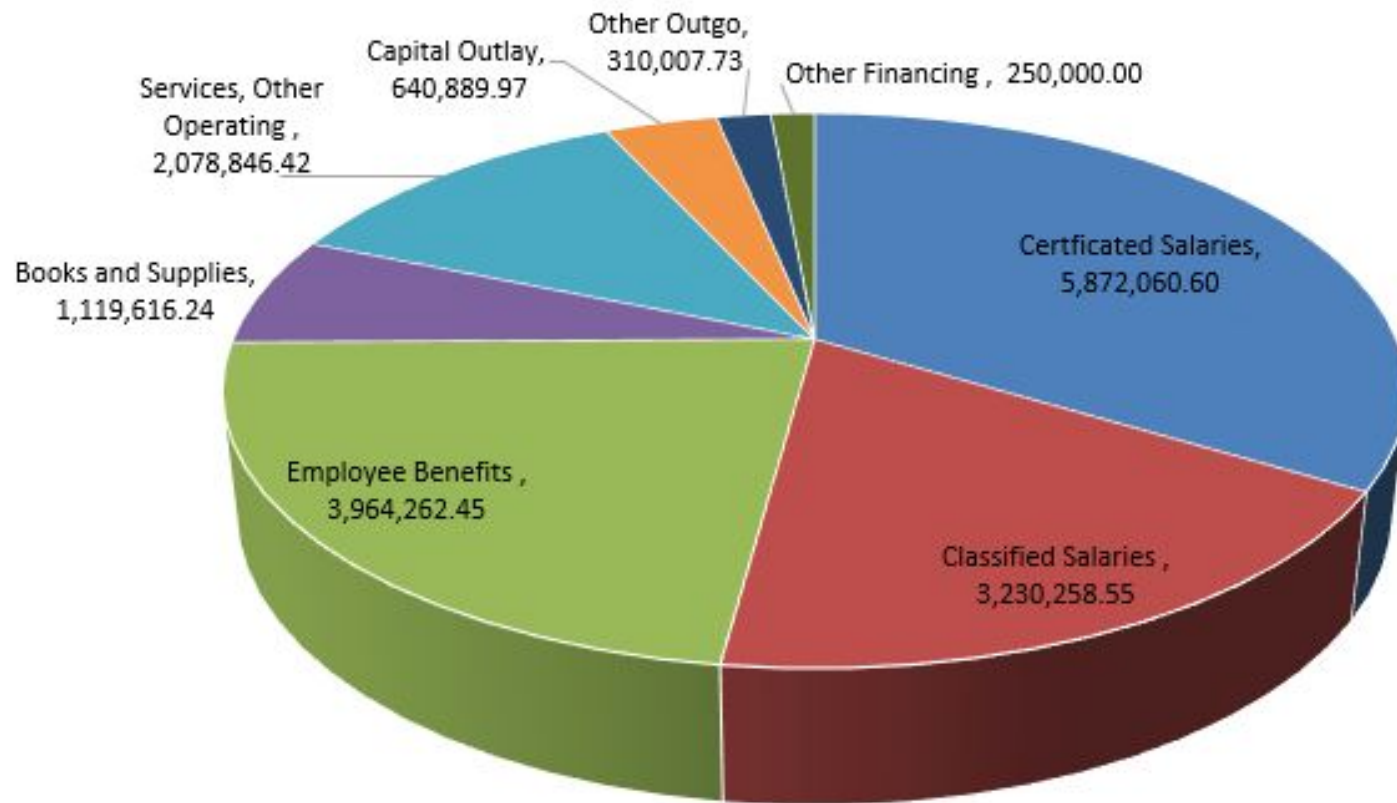
	2024-25	2025-26	2026-27
	2nd Interim	Projection	Projection
Total Revenues	15,618,373.07	15,068,370.63	15,245,337.31
LCFF	11,395,302.22	11,448,020.22	11,597,330.22
Federal	1,207,537.01	1,077,313.75	1,077,313.75
Other State	1,893,004.94	1,774,730.18	1,803,317.69
Other Local	574,977.58	568,306.48	567,375.65
Other Financing Sources	547,551.32	200,000.00	200,000.00
Total Expenditures	17,465,941.96	15,045,565.37	15,439,225.81
Certificated Salaries	5,872,060.60	5,578,660.17	5,730,399.74
Classified Salaries	3,230,258.55	2,480,192.71	2,587,280.87
Employee Benefits	3,964,262.45	3,562,496.05	3,649,833.28
Books and Supplies	1,119,616.24	831,244.54	854,383.74
Services, Other Operating	2,078,846.42	2,026,450.02	2,057,320.45
Capital Outlay	640,889.97	6,514.15	-
Other Outgo	310,007.73	310,007.73	310,007.73
Transfer of Indirect Costs			
Other Financing	250,000.00	250,000.00	250,000.00
Net Increase (Decrease)	(1,847,568.89)	22,805.26	(193,888.50)
Beginning Balance	4,215,663.00	2,368,094.11	2,390,899.37
Ending Balance	2,368,094.11	2,390,899.37	2,197,010.87
Restricted	1,933,405.03	1,625,042.45	1,343,757.31
5% State Required Reserve	698,637.68	601,822.61	617,569.03
Total Available Reserves	434,689.08	765,856.92	853,253.56

Multiyear Projections

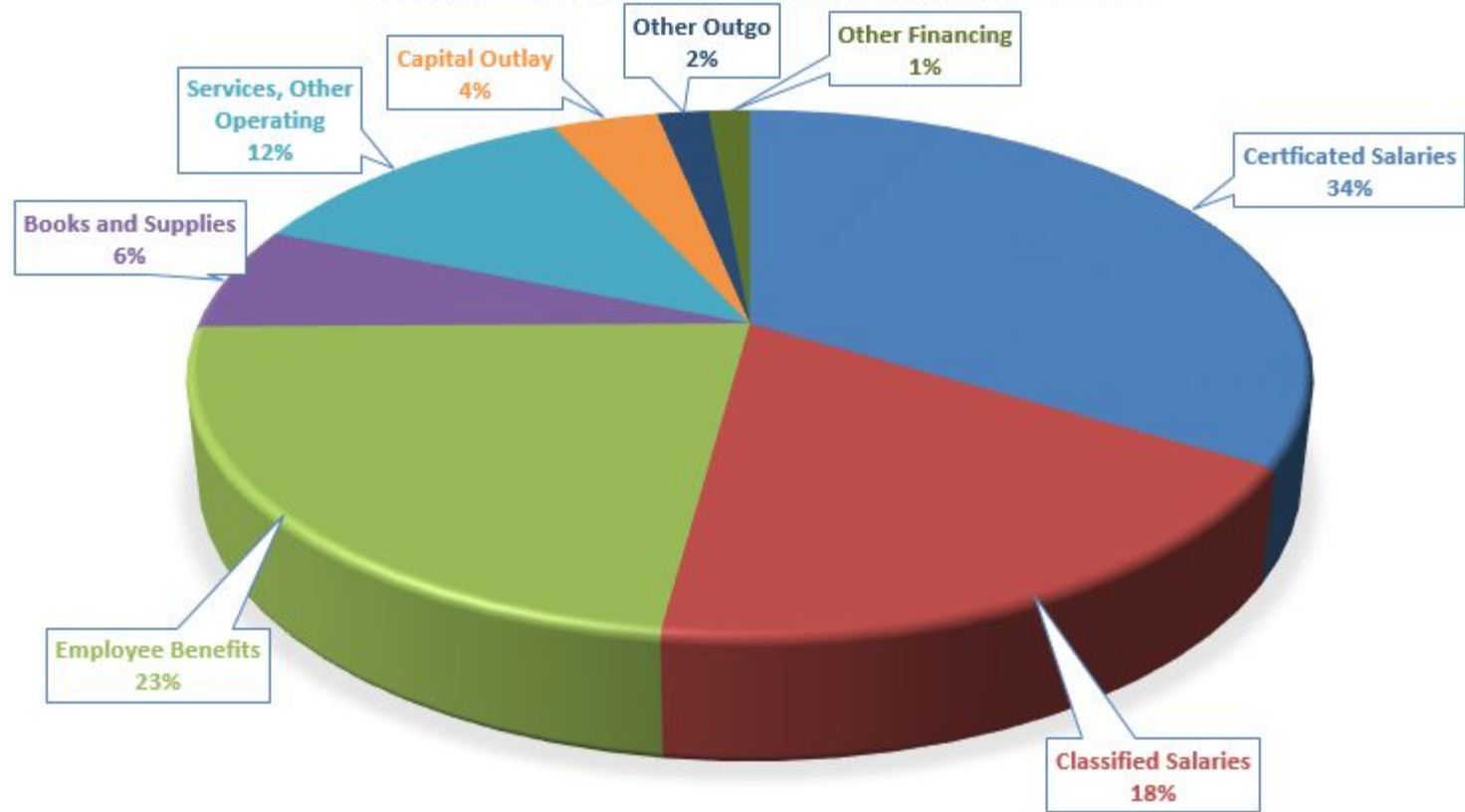


¹California Public Employees' Retirement System

2024-25 2ND INTERIM TOTAL EXPENDITURES



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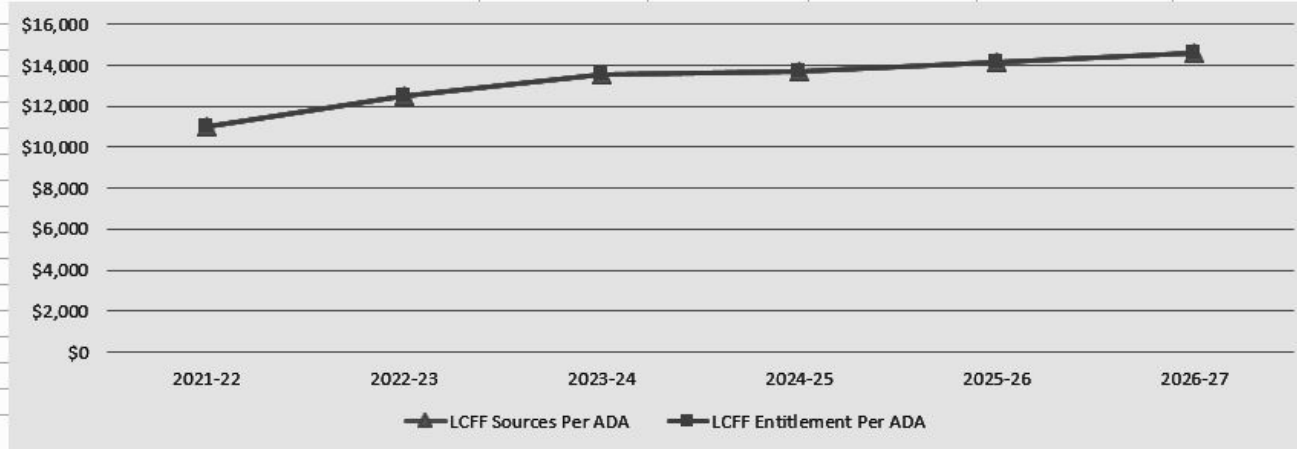
Enrollment & ADA Assumptions

	Enrollment												Total Enrollment				Total ADA			
	Enrollment		Gold St		Evergreen			Jackson Street					Total Enrollment		Regular Ed	Total	Total ADA		Regular Ed	Total
Year	SDC	CDS	TK	K	1	2	3	4	5	6	7	8	SDC	CDS	Regular Ed	Total	SDC	CDS	Regular Ed	Total
2023/24 Actual			57	101	107	79	93	94	87	80	107	65	27	0	870	897	25	0	803.24	828.17
2024/25 Estimated			49	101	87	101	79	86	93	77	81	95	27	0	849	876	25	0	783.85	808.78
2025/26 Estimated			72	89	92	80	99	75	82	90	75	74	27	0	828	855	25	0	764.46	789.39
2026/27 Estimated			69	131	81	85	79	93	72	80	88	69	27	0	847	874	25	0	782.00	806.93

ADA Projections											
Budget Year	2022/23		2023/24		2024/25		2025/26		2026/27		
	Reg	ADA	Reg	ADA	Reg	ADA	Reg	ADA	Reg	ADA	
TK	48	44.237	57	52.53	49	45.1584	72	66.3551	69	63.5903	
TK-3	436	401.82	437	402.74	417	384.31	432	398.13	445	410.112	
4-6	270	250.52	261	242.17	256	237.53	247	229.18	245	227.322	
7-8	148	136.24	172	158.33	176	162.01	149	137.16	157	144.52	
Totals	881	788.57	897	803.23	876	783.84	855	764.46	874	781.953	
SDC	27	24.40	27	24.40	27	24.40	27	24.40	27	24.3995	

LCFF Entitlement per funded ADA

LCFF Entitlement per ADA						
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Funded ADA (LCFF & NSS)	940.00	922.57	878.51	842.86	821.02	807.36
LCFF Sources per ADA, including NSS	\$ 10,990.37	\$ 12,477.92	\$ 13,521.62	\$ 13,727.80	\$ 14,157.18	\$ 14,581.58
Net Dollar Change per ADA		\$ 1,487.55	\$ 1,043.70	\$ 206.18	\$ 429.38	\$ 424.39
Net Percent Change		13.54%	8.36%	1.52%	3.13%	3.00%
Estimated LCFF Entitlement per ADA (excludes minimum state)	\$ 10,990.37	\$ 12,477.92	\$ 13,521.62	\$ 13,727.80	\$ 14,157.18	\$ 14,581.58
Net Change per ADA		\$ 1,487.55	\$ 1,043.70	\$ 206.18	\$ 429.38	\$ 424.39
Net Percent Change		13.54%	8.36%	1.52%	3.13%	3.00%



Funded ADA is the last 3 year average on the LCFF calculator that FCMAT created. FCMAT works with the state to build in the states budget assumptions to make sure school districts are using the most accurate figures.