



**Culver City**

Unified School District

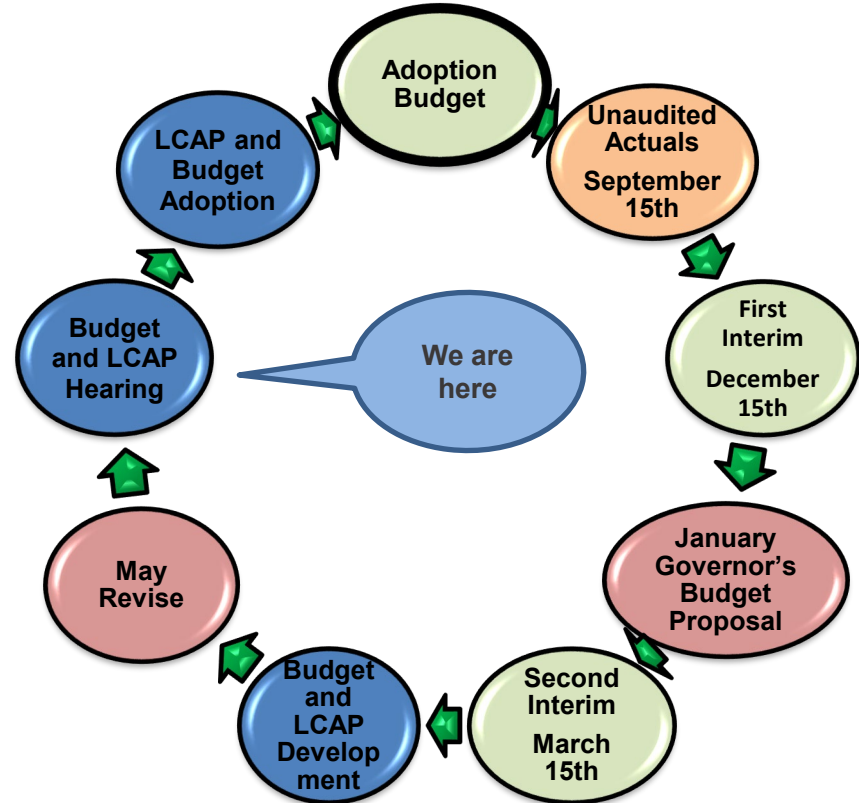
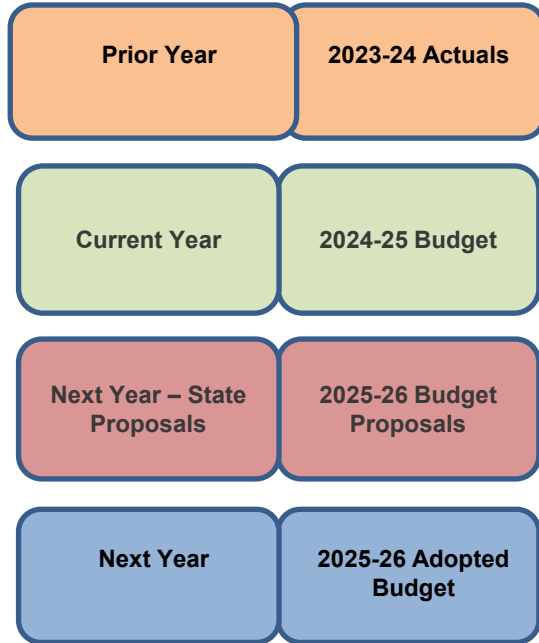
# 2025-26 Proposed Budget

**June 10, 2025**

Santha Rajiv

Asst. Superintendent, Business Services

# Budget Cycle



## State of California Budget

- California is now the fourth largest economy in the world
- Federal policy regarding tariff has impacted revenues, combined with an increase in the Medi-Cal program cost resulting in a budget shortfall of \$12 billion for the State in 2025-26
- Potential impact of additional cuts to federal programs
- California's tax system where nearly 50% of all personal income tax is paid by the top 1% of earners - extreme budget uncertainty

## State of California Budget

- California's overall budget has gone from a \$16.5 billion in surplus in January to a \$12 billion shortfall
- The Governor is projecting a decline in big three taxes of \$4.8 billion
- May revise assumes a slow growth until 2028
- May Revision forecasts a 27% average CA tariff rate which is significantly higher than the 2.4% tariff rate in 2024.

## State of California General Fund Budget May Revision

REVENUES: (in billions)		2025-26
	Personal Income Tax	\$ 126.0
	Sales Tax	34.8
	Corporation Tax	35.6
	Insurance Tax	4.4
	Other/Transfer	13.8
Total Revenues		\$ 214.6

## State of California General Fund Budget May Revision

EXPENDITURES: (in billions)		2025-26
	K-12 Education	\$ 80.3
	Higher Education	23.0
	Health & Human Services	85.3
	Corrections and Rehabilitation	13.4
	Other Government/Transfers	24.4
Total Expenditures		\$ 226.40

## State's Education Budget - May Revision

- Provides a COLA of 2.3%
- Continues to support the Expanded Learning Opportunities Program (ELOP)
- Continues to support the Universal Meals Program
- Continues to support the Transitional Kindergarten Program
- Fully withdraws funds from the Public School System Stabilization Account to support ongoing Proposition 98 cost
- Defers \$2.3 billion in payment to schools from June 2026 to July 2026

## Expanded Learning Opportunity Program

The ELOP program is offered to students who need additional support  
For low income, English Learners, foster youth and homeless students.

- Must extend the school day by three (3) hours for UDP
- Offer 30 additional days of school
- CCUSD falls under less than 75% category
- We offer the program to all UDP in grades TK to 6 grade
- Governor is lowering the threshold to 55%
- CCUSD's UDP % is >40% - No benefit to CCUSD.



# Expanded Learning Opportunity Program

		Current Law	May Revision
Total Funding		\$4.0 billion ongoing	\$4.5 billion ongoing
Requirement to offer the program and provide access for grades TK-6	Rate 1	UPP $\geq$ 75% must offer and provide access to <u>all</u> students	UPP $\geq$ 55% must offer and provide access to <u>all</u> students
	Rate 2	UPP $<$ 75% must offer and provide access to all <u>unduplicated</u> students	UPP $<$ 55% must offer and provide access to all <u>unduplicated</u> students
Per-Pupil Amount	Rate 1	UPP $\geq$ 75%: \$2,750 in 2024-25	UPP $\geq$ 55%: \$2,750 in 2025-26
	Rate 2	UPP $<$ 75%: \$2,000 <sup>1</sup> in 2024-25	UPP $<$ 55%: TBD in 2025-26
Minimum Amount per LEA		\$50,000	\$100,000

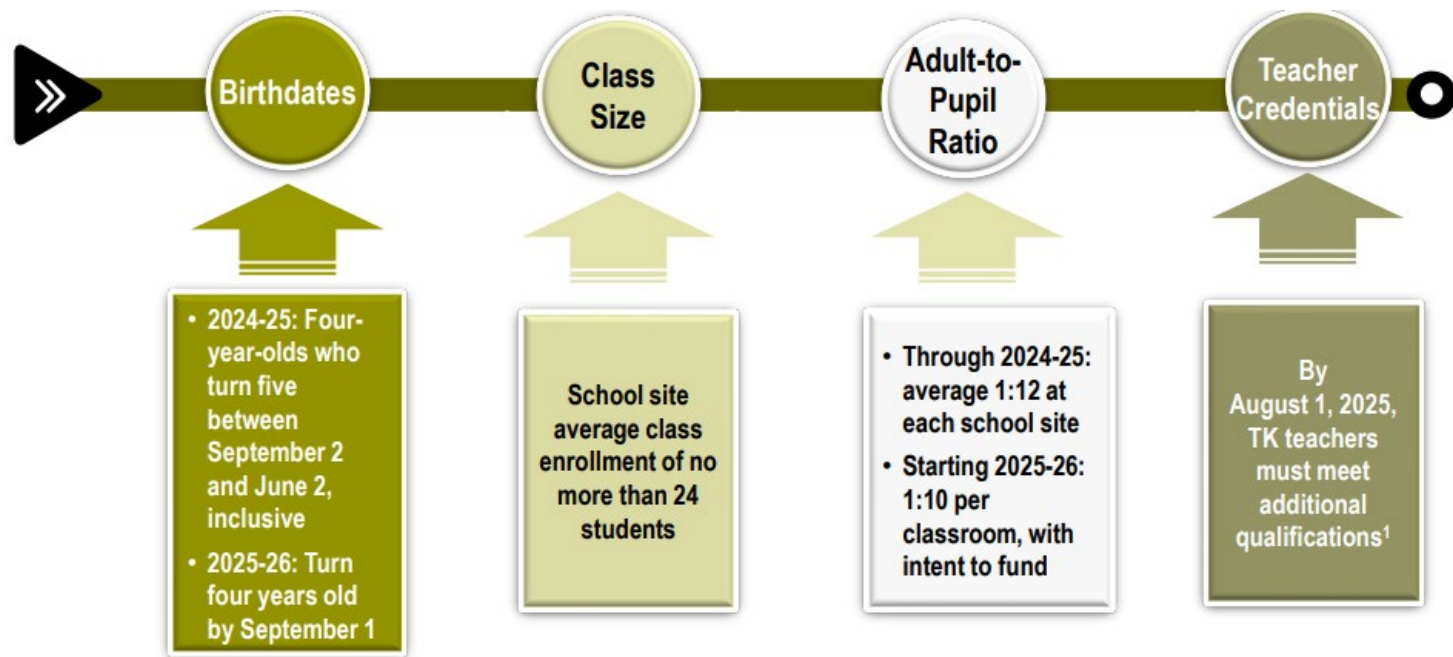
Starting in 2025-26, when LEAs transition from Rate 2 to Rate 1, for one year only, they will be audited for compliance based on their prior-year requirements

<sup>1</sup>Subject to change at Second Principal Apportionment

## Universal Meals

- All LEAs are required to provide free breakfast and free lunch to any student who requests it. As the program enters its fourth year, the Governor remains committed to ensuring that LEAs are reimbursed for the breakfasts and lunches they serve to their students. To fully fund the program, the Governor proposes to provide an additional \$106.3 million in ongoing funding for the 2025-26 school year.
- The Governor also proposes to apply the 2.30% statutory COLA to child nutrition (total funding for 2025-26 is estimated at \$1.94 billion).
- The total budget for the Food Services Department is approximately \$4,000,000.

# Universal Transitional Kindergarten



## Universal Transitional Kindergarten

- In the 2025-26 school year, full implementation of Universal TK is reached, such that all children who turn four years old by September 1 of the school year can enroll in TK. The Governor's May Revision includes \$2.1 billion in ongoing Proposition 98 funds for Universal TK, including all prior years' investments, to accommodate the full complement of four-year-old students that may now access TK.
- Full implementation of Universal TK also includes a new requirement to lower the average student-to-adult ratio from 12:1 to 10:1 in all TK classrooms. The Governor's Budget includes an additional ongoing investment of \$1.5 billion to support the lower TK ratio.
- Average class size per school site: 24 students
- Class size ratio per TK classroom: 10:1

## New Grants Proposed for 2025-26

### **Student Support and Professional Development Discretionary Block Grant**

The Governor's May Revision creates the Student Support and Professional Development Discretionary Block Grant, providing \$1.7 billion. Funds may be used for the following purposes: to address unspecified rising costs, professional development for teachers on the English Language Arts and English Language Development Framework and Literacy Roadmap, professional development for teachers on the Mathematics Framework, teacher recruitment and retention strategies, and career pathways and dual enrollment. At this time, the methodology of apportioning these dollars to LEAs is unknown.

### **Learning Recovery Emergency Block Grant**

The Governor's May Revision maintains \$378.6 million to the Learning Recovery Emergency Block Grant. This block grant, initially established in the 2022 Budget Act, supports learning recovery initiatives through the 2027-28 school year.

# Federal Education Budget

## President Donald Trump's Proposed 2026 Budget

### Non-Defense Spending

Reduced by  
\$163 billion from  
2025 levels, including  
education spending

●.....● Maintains Title I and Special Education Funding

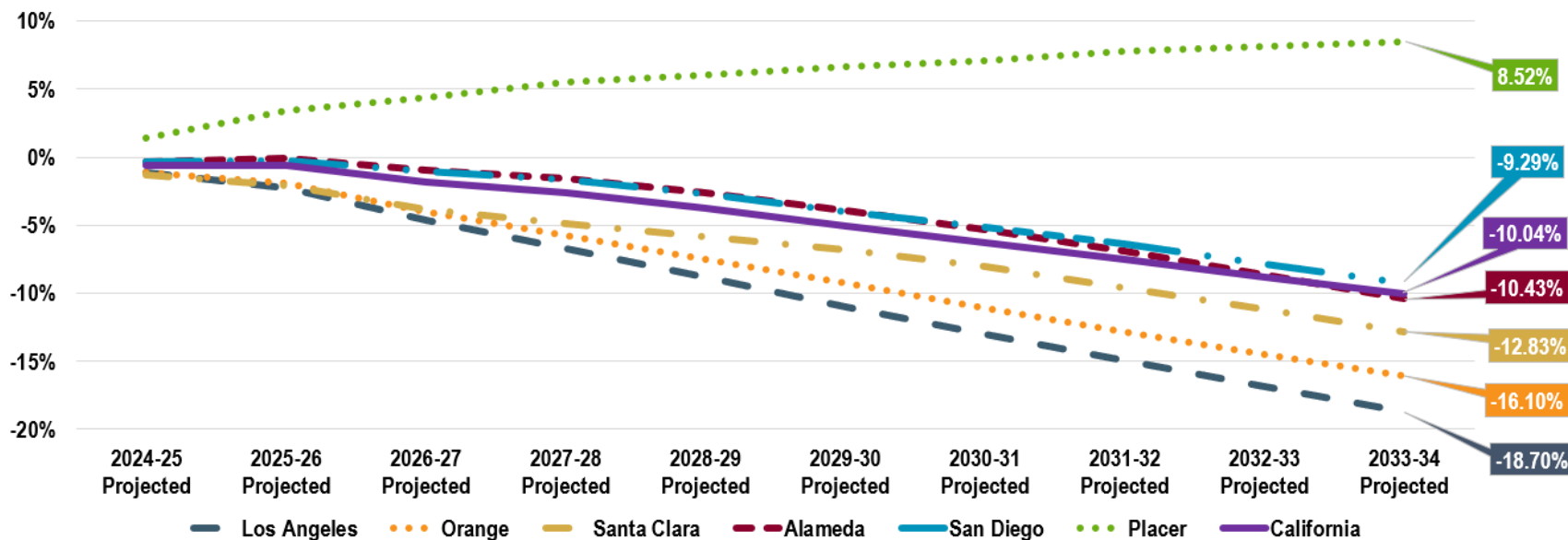
●.....● K-12 Simplified Funding Program  
\$2 billion for 18 consolidated formula and  
competitive grants

●.....● Eliminates Adult Education

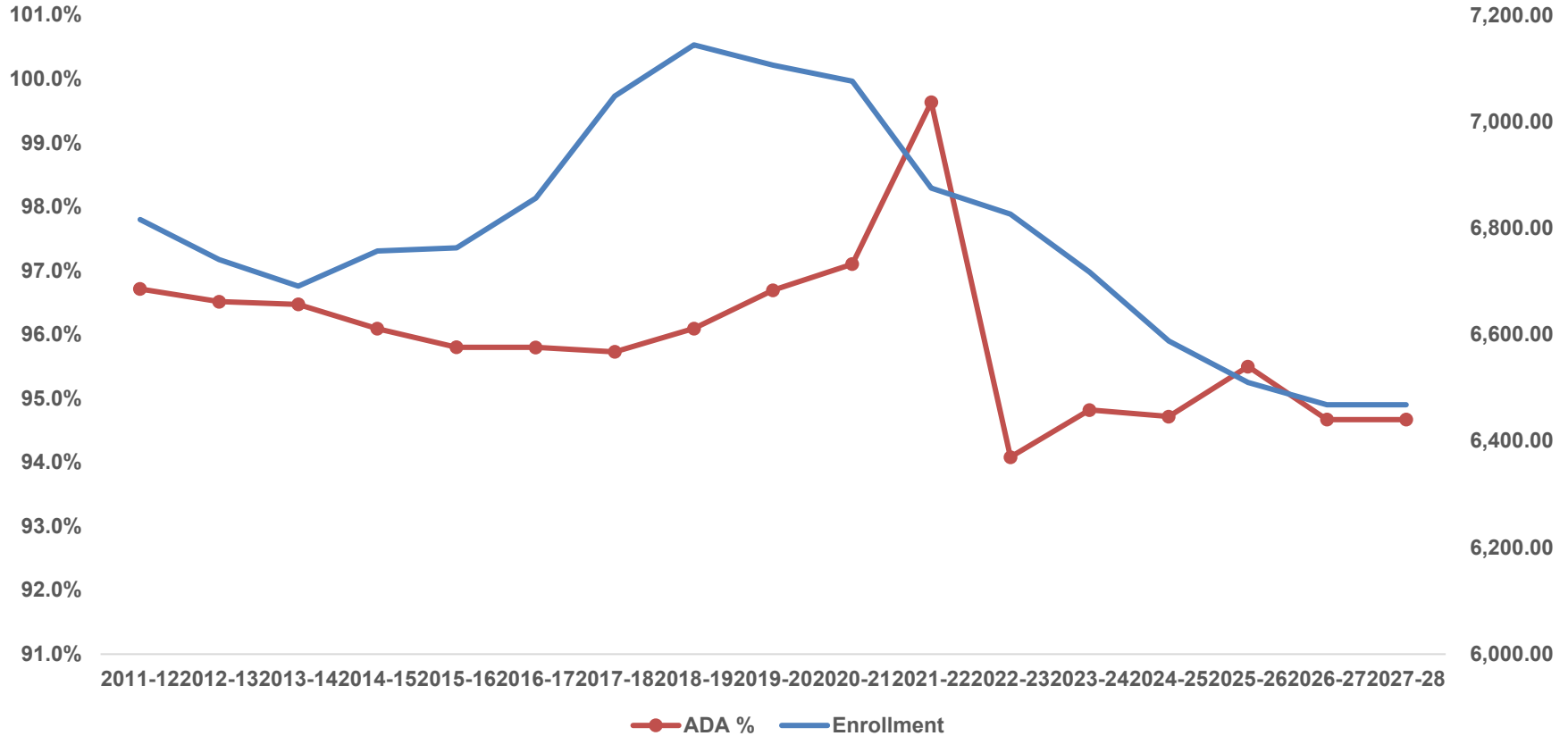
●.....● Eliminates Title III and Migrant Education

## District Financial Conditions—Declining Enrollment by County

- 44 (or 76%) of the 58 counties are projected to decline in enrollment through 2033-34
- The 44 declining enrollment counties are projected to be down by approximately 600,000
- The 14 (or 24%) growing enrollment counties are projected to increase by approximately 14,000

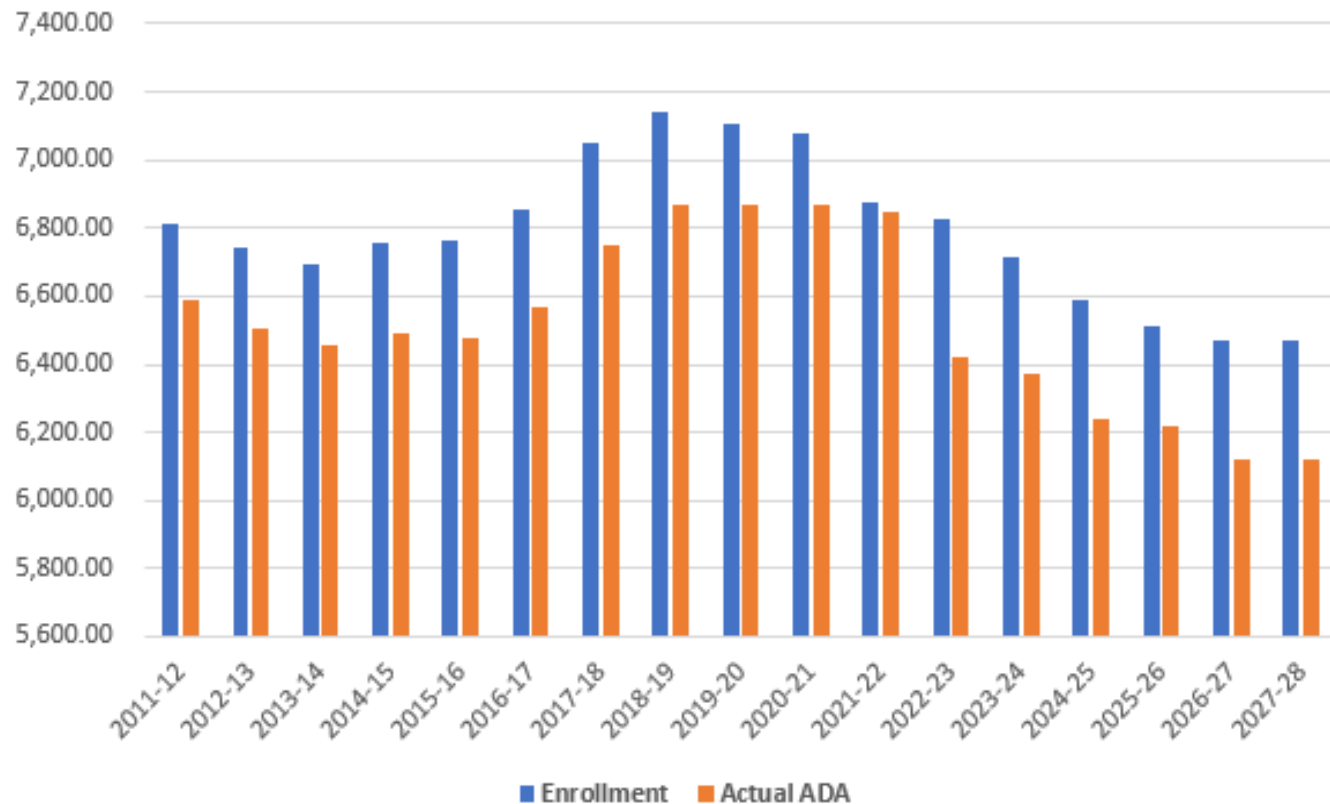


## CCUSD's Enrollment & ADA Trend





## CCUSD ENROLLMENT 2011 to 2028



## General Fund Funding Factors

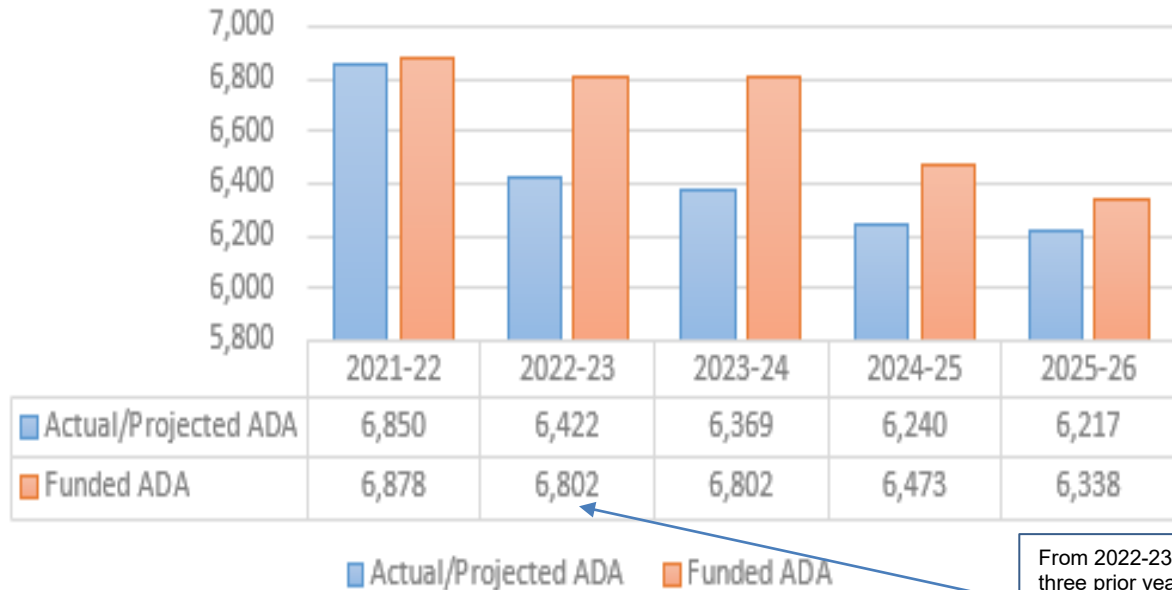
Revenue Factors	2024-25	2025-26	2026-27	2027-28
LCFF Revenue Decrease/Increase	-1.4 M	-0.08 M	+1.28 M	+1.83 M
COLA% *	1.07%	2.30%	3.02%	3.42%
UPP% **	39.72%	38.18%	36.53%	36.98%

\* COLA - Cost of Living Adjustment

\*\* UPP - Unduplicated Pupil - Enrolled students who are english learners, free or reduced price meal program eligible or foster youth.

## CCUSD Funded ADA

Average Daily Attendance



From 2022-23-  
three prior year  
funding average

## Proposed Budget

- The Proposed Budget and multiyear projections are based on the most recent information available for major assumptions.
- Governor Newsom attempts to reach a balance of protecting existing investments while anticipating continued economic uncertainty.
- Statutory Cost-of-Living-Adjustment (COLA) 2.30% **set** at May Revise, which is slightly lower from the January Budget proposal.

## 2025-26 LCFF Funding Factors

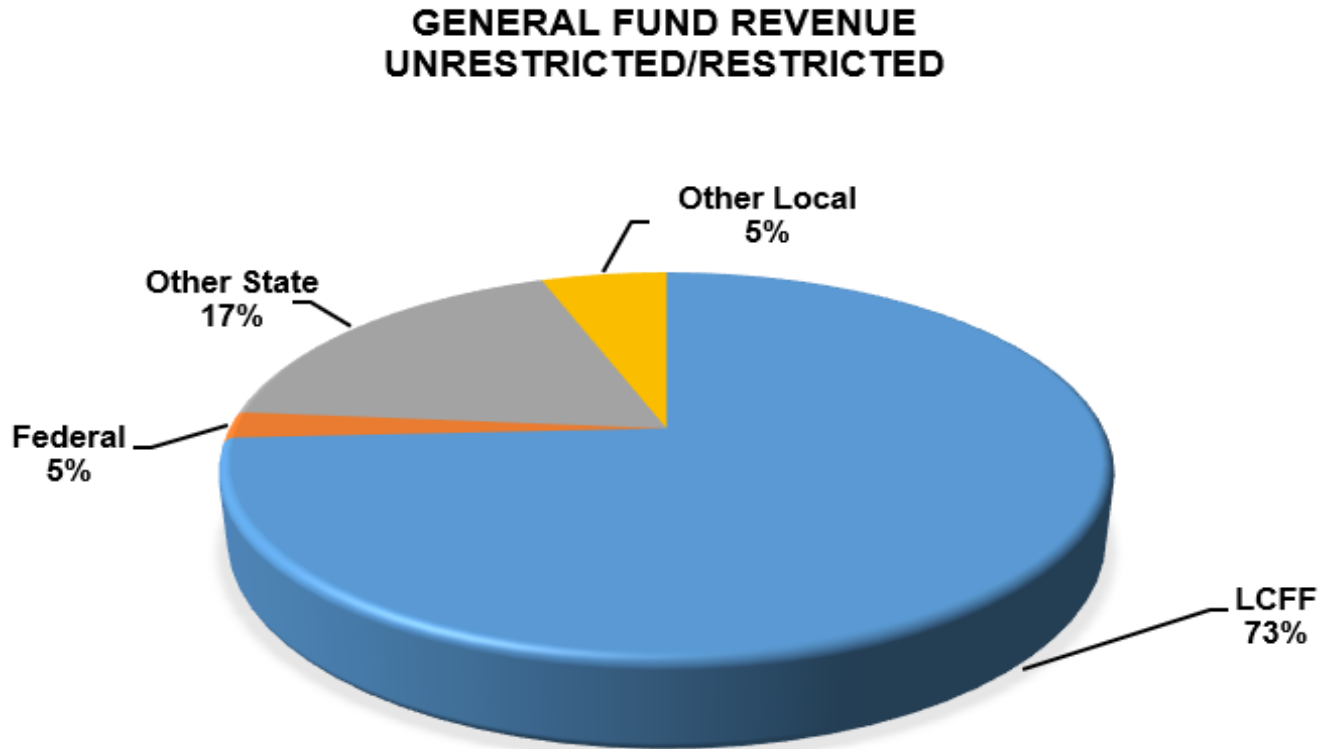
Grade Span	TK-3	4-6	7-8	9-12
2024-25 Base Grant per ADA	\$10,025	\$10,177	\$10,478	\$12,144
2.30% COLA	\$231	\$234	\$241	\$279
2025-26 Base Grant per ADA	\$10,256	\$10,411	\$10,719	\$12,423
GSA	\$1,067	—	—	\$323
2025-26 Adjusted Base Grant per ADA	\$11,323	\$10,411	\$10,719	\$12,746
20% Supplemental Grant per ADA <sup>1</sup>	\$2,265	\$2,082	\$2,144	\$2,549
65% Concentration Grant per ADA <sup>2</sup>	\$3,312	\$3,045	\$3,135	\$3,728
TK Add-On per ADA (inclusive of COLA)	\$5,545 <sup>3</sup>	—	—	—

<sup>1</sup>Maximum amount per ADA—to arrive at LEA's grant amount, multiply adjusted base grant per ADA by 20% and UPP

<sup>2</sup>Maximum amount per ADA—to arrive at LEA's grant amount, multiply adjusted base grant per ADA by 65% and UPP above 55%

<sup>3</sup>Inclusive of an additional \$2,397 for the student-to-adult ratio reduction from 12:1 to 10:1

## District's General Fund Revenue



Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	79,042,668.00	0.00	79,042,668.00	78,961,018.00	0.00	78,961,018.00	-0.1%
2) Federal Revenue		8100-8299	0.00	2,755,826.00	2,755,826.00	0.00	2,650,944.00	2,650,944.00	-3.8%
3) Other State Revenue		8300-8599	1,778,189.00	17,679,773.00	19,457,962.00	1,961,061.00	17,226,701.00	19,187,762.00	-1.4%
4) Other Local Revenue		8600-8799	6,231,987.00	2,027,874.00	8,259,861.00	6,088,035.00	824,525.00	6,892,560.00	-16.6%
5) TOTAL, REVENUES			87,052,844.00	22,463,473.00	109,516,317.00	86,990,114.00	20,702,170.00	107,692,284.00	-1.7%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	38,029,016.00	11,627,448.00	49,656,464.00	35,349,019.00	11,603,970.00	46,952,989.00	-5.4%
2) Classified Salaries		2000-2999	13,196,623.00	5,185,680.00	18,382,303.00	11,241,580.00	5,543,510.00	16,785,090.00	-8.7%
3) Employee Benefits		3000-3999	20,426,620.00	11,169,585.00	31,596,205.00	18,283,530.00	11,221,261.00	29,504,791.00	-6.6%
4) Books and Supplies		4000-4999	2,616,092.00	2,748,160.00	5,364,252.00	2,352,576.00	1,907,952.00	4,260,528.00	-20.6%
5) Services and Other Operating Expenditures		5000-5999	1,959,178.00	15,217,912.00	17,177,090.00	3,523,749.00	11,934,140.00	15,457,889.00	-10.0%
6) Capital Outlay		6000-6999	18,086.00	33,953.00	52,039.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	131,148.00	0.00	131,148.00	131,148.00	0.00	131,148.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,865,825.00)	2,058,674.00	(807,151.00)	(2,353,636.00)	1,693,510.00	(660,126.00)	-18.2%
9) TOTAL, EXPENDITURES			73,510,938.00	48,041,412.00	121,552,350.00	68,527,966.00	43,904,343.00	112,432,309.00	-7.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,541,906.00	(25,577,939.00)	(12,036,033.00)	18,462,148.00	(23,202,173.00)	(4,740,025.00)	-80.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,244,762.00	0.00	6,244,762.00	3,397,402.00	0.00	3,397,402.00	-45.6%
b) Transfers Out		7600-7629	0.00	24,575.00	24,575.00	0.00	24,575.00	24,575.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(21,168,214.00)	21,168,214.00	0.00	(21,997,596.00)	21,997,596.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,923,452.00)	21,143,639.00	6,220,187.00	(18,600,194.00)	21,973,021.00	3,372,827.00	-45.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,381,546.00)	(4,434,300.00)	(5,815,846.00)	(138,046.00)	(1,229,152.00)	(1,367,198.00)	-76.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,020,698.36	8,167,284.60	13,187,982.96	3,639,152.36	3,407,436.75	7,046,589.11	-46.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object


Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			5,020,698.38	8,167,284.60	13,187,982.98	3,639,152.38	3,407,436.75	7,046,589.11	-48.6%
d) Other Restatements		9795	0.00	(325,547.85)	(325,547.85)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,020,698.38	7,841,736.75	12,862,435.11	3,639,152.38	3,407,436.75	7,046,589.11	-45.2%
2) Ending Balance, June 30 (E + F1e)			3,639,152.38	3,407,436.75	7,046,589.11	3,501,106.36	2,178,284.75	5,679,391.11	-19.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,407,444.68	3,407,444.68	0.00	2,178,298.28	2,178,298.28	-36.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	3,639,152.36	(7.93)	3,639,144.43	3,501,106.36	(13.51)	3,501,092.85	-3.8%



## What Changed from Second Interim to Estimated Actuals for 2024-2025?

<b>2024-25 REVENUE @ SI</b>	<b>87,521,035.00</b>	
LCFF Sources	-84324.00	P2 ADA adjustments
Other State Revenue	-185293.00	Lottery revenue, mandated and others
Other Local Revenues	-198574.00	interest adjustments, facility use fees
<b>UNRESTRICTED REVENUE @ EA</b>	<b>87,052,844.00</b>	

## What Changed from Second Interim to Estimated Actuals for 2024-2025?

<b>2024-25 EXPENDITURES @ SI</b>	<b>\$ 75,137,489.00</b>	
Certificated Salaries	-272,386.00	 Adjusted based on actual expenditures
Classified Salaries	149,607.00	
Employee Benefits	658,879.00	
Books & Supplies	65,810.00	
Services & Capital Outlay	-1,916,934.00	Reduced by using Restricted resources
Indirect Costs	-311,527.00	
<b>2024-25 EXPENDITURES @ EA</b>	<b>\$ 73,510,938.00</b>	

## What Changed from Second Interim to Estimated Actuals for 2025-2026?

<b>2025-26 REVENUE @ SI</b>	<b>\$ 87,525,570.00</b>
LCFF Sources	-218,853.00 P2 ADA adjustments
Other State Revenue	Lottery revenue, -2,421.00 mandated and others
Other Local Revenues	Leases and rentals, interest adjustments, -314,182.00 facility use fees
<b>UNRESTRICTED REVENUE @ EA</b>	<b>\$ 86,990,114.00</b>

## What Changed from 2024-25 EA to 2025-2026 EA?

<b>2024-25 EXPENDITURES @ SI</b>	<b>73,510,938.00</b>	
Certificated Salaries	-2,679,997.00	RIF Savings= <b>\$4.2 M</b> & Additional reductions of <b>\$2.5 M</b> in Extra hours, Extra Assignments, Overtime for 2025-26
Classified Salaries	-1,955,043.00	
Employee Benefits	-2,143,090.00	
Books & Supplies	-281,602.00	2025-26 additional reductions of <b>\$0.5 M</b>
Services & Capital Outlay	1,564,571.00	2025-26 additional reductions of <b>\$1.0 M</b> and contracted exp. moved from restricted resources.
Indirect Costs	512,189.00	Reduction in IDC rate 3%
<b>2025-26 EXPENDITURES @ EA</b>	<b>68,527,966.00</b>	

## Unrestricted General Fund Contributions:

<b>GF UR CONTRIBUTIONS</b>	<b>2024-2025</b>	<b>2025-2026</b>
Special Education	\$ 15,610,688.00	\$ 16,815,019.00
Ongoing & Major Maint. RMA	\$ 3,511,996.00	\$ 3,397,402.00
CTE Pathway	\$ 1,512,315.00	\$ 1,512,315.00
A-G Grant & Others	\$ 366,788.00	\$ 16,125.00
Universal Prekindergarten Grants	\$ 118,775.00	\$ 243,022.00
NCLB: Title II - Tchr Quality	\$ 47,652.00	\$ 13,713.00
<b>TOTAL</b>	<b>\$ 21,168,214.00</b>	<b>\$ 21,997,596.00</b>

Note: General Fund unrestricted dollars are spent on restricted grants or mandated programs. Contributions reduce the District's unrestricted fund balances.

# What is RDA? Why is it impacting the CCUSD Budget?

## What is RDA?

- Redevelopment Agencies (RDAs) aimed to eliminate blight & promote development
- Funded by **Tax Increment Financing** (TIF): property tax growth diverted to RDAs
- Property tax increases went to RDAs, **not schools**

## What Happened to RDA?

- RDA Dissolution (2011)
- California dissolved RDAs via Assembly Bill 26
- Successor Agencies - created to manage wind-down
- Remaining funds now redistributed as **RDA residuals**

## What is RDA? Why is it impacting CCUSD Budget?

### RDA Funding to School Districts:

- Districts like CCUSD receive pass-through payments
- Often used for **capital improvements** (if restricted)

### CCUSD Funding from RDA:

- Four RDA project areas; Two of the projects terminated in December 2024
- One of the projects had unrestricted revenue which reduced our budget beginning from 2025-26
- Beginning from 2024-25, Restricted RDA funds are moved into General Fund to pay for maintenance of facilities under board resolution
- By 2028–2029, the termination of remaining RDA projects will result in an **ongoing annual loss of \$4 million to the General Fund**

# SSC Financial Projection Dartboard

Planning Factors						
		2024-25	2025-26	2026-27	2027-28	2028-29
DOF Planning COLA		1.07%	2.30%	3.02%	3.42%	3.31%
California CPI <sup>1</sup>		3.07%	3.42%	2.98%	2.77%	2.90%
CalSTRS Employer Rate		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate		27.05%	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance		0.05%	0.05%	0.05%	0.05%	0.05%
California Lottery	Unrestricted per ADA	\$191	\$191	\$191	\$191	\$191
	Restricted per ADA	\$82	\$82	\$82	\$82	\$82
Mandate Block Grant (District) <sup>2</sup>	Grades K-8 per ADA	\$38.21	\$39.09	\$40.27	\$41.65	\$43.03
	Grades 9-12 per ADA	\$73.62	\$75.31	\$77.58	\$80.23	\$82.89
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$20.06	\$20.52	\$21.14	\$21.86	\$22.58
	Grades 9-12 per ADA	\$55.76	\$57.04	\$58.76	\$60.77	\$62.78

<sup>1</sup>Consumer Price Index; <sup>2</sup>COE Mandate Block Grant: \$39.09 per ADA grades K-8; \$75.31 per ADA grades 9-12; \$1.31 per unit of countywide ADA

The School Services of California Inc. (SSC) Dartboard is available in the workshop resources and on SSC's [website](#).



# MYP Revenue

Culver City Unified  
Los Angeles County

Budget, July 1  
General Fund  
Multiyear Projections  
Unrestricted

19 64444 0000000  
Form MYP  
G8B71BEW7X(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	78,961,018.00	1.62%	80,241,117.00	2.29%	82,078,438.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,961,061.00	0.50%	1,970,913.00	0.39%	1,978,627.00
4. Other Local Revenues	8600-8799	6,068,035.00	0.87%	6,120,853.00	0.88%	6,174,861.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,397,402.00	-4.97%	3,228,657.00	3.31%	3,335,472.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(21,997,596.00)	2.08%	(22,455,991.00)	7.60%	(24,162,806.00)
6. Total (Sum lines A1 thru A5c)		68,389,920.00	1.05%	69,105,549.00	0.43%	69,404,592.00

# MYP Expenditures

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				35,349,019.00		35,441,594.00
b. Step & Column Adjustment				92,575.00		91,217.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	35,349,019.00	0.26%	35,441,594.00	0.26%	35,532,811.00
2. Classified Salaries						
a. Base Salaries				11,241,580.00		11,257,341.00
b. Step & Column Adjustment				15,761.00		82,057.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,241,580.00	0.14%	11,257,341.00	0.73%	11,339,398.00
3. Employee Benefits	3000-3999	18,283,530.00	0.21%	18,321,869.00	0.31%	18,378,114.00
4. Books and Supplies	4000-4999	2,352,576.00	1.16%	2,379,890.00	0.00%	2,379,890.00
5. Services and Other Operating Expenditures	5000-5999	3,523,749.00	11.37%	3,924,528.00	0.00%	3,924,528.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	131,148.00	0.00%	131,148.00	0.00%	131,148.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,353,636.00)	-1.41%	(2,320,546.00)	-0.13%	(2,317,549.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		68,527,966.00	0.89%	69,135,824.00	0.34%	69,368,340.00

## Ending Fund Balance (EFB)

### Ending Balance



The EFB is the amount of money left over after all revenues have been collected and all expenses have been paid, resulting in either a **surplus** or **deficit** in any given fiscal year. Any remaining funds are maintained in the EFB until budgeted. Once a decision has been made to spend funds from the EFB, the money is assigned to one of the expenditure categories to be spent. The EFB acts as the District's "savings account," much like a savings account does in personal finance.

### Components of EFB

There are several categories within the EFB to earmark funds for different future uses.

- **Nonspendable:** revolving cash, stores, and prepaid items
- **Restricted:** funds with limited uses by state and federal law
- **Committed:** funds earmarked by a local Board of Education resolution
- **Assigned:** funds that are available to cover any expense
- **Reserves:** funds set aside to meet state law or school board rules
- **Unassigned/Unappropriated:** any remaining funds leftover

# Ending Fund Balance (EFB)

Culver City Unified  
Los Angeles County

Budget, July 1  
General Fund  
Multiyear Projections  
Unrestricted

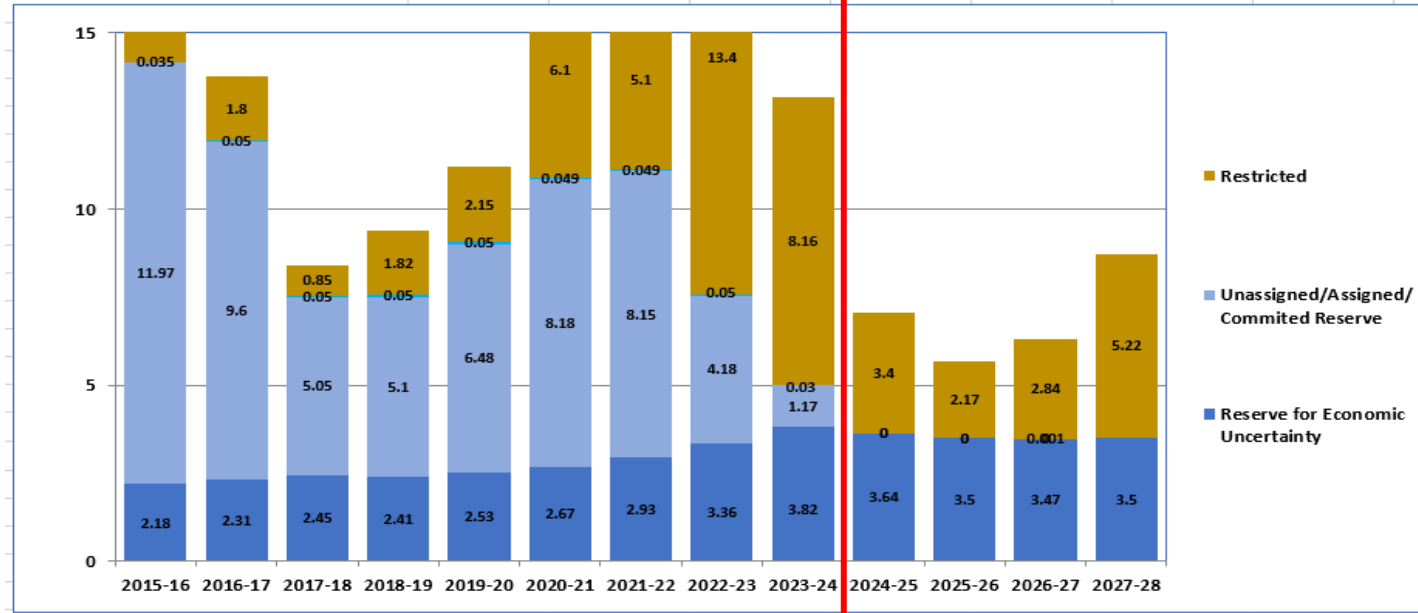
19 64444 0000000  
Form MYP  
G8B71BEW7X(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A8 minus line B11)		(138,046.00)		(30,275.00)		36,252.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,639,152.36		3,501,106.36		3,470,831.36
2. Ending Fund Balance (Sum lines C and D1)		3,501,106.36		3,470,831.36		3,507,083.36
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		3,343,394.94		3,350,374.08
2. Unassigned/Unappropriated	9790	3,501,106.36		127,436.42		156,709.28
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,501,106.36		3,470,831.36		3,507,083.36

## Proposed Budget 2024-25 Summary of General Fund Ending Fund Balances

Actuals

Projected



REU%	19.49%	15.49%	9.19%	9.35%	10.66%	12.20%	11.34%	6.74%	3.92%	3.00%	3.11%	3.11%	3.13%
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Note: The percentages above represents the ratio of Undesignated/Committed Reserve and the 3% Reserve for Economic Uncertainties to the total General Fund Expenditures.

## Risks to CCUSD Budget

- Proposition 98 and education budget rely on a healthy California economy
- State is relying on one-time resources to support core programs
- Anticipated cuts to federal programs will increase pressure to backfill losses in federal funding with state dollars
- Elimination of Title II A and Title III
- Expiring RDA funds in 2028-2029
- Increasing program costs
- Declining enrollment

# Next Steps to Continue – Strategies to Increase Revenue

- Facilities Use Fees Update
- Efforts to increase Municipal Partnerships
  - Explore Direct Grants
  - Revenue Sharing
  - Maximizing Unrestricted Revenue through Joint Use Agreements
  - Paid Event Parking Mechanisms
  - Expand Memorandums of Understanding for Services that Benefit the Entire community



**Culver City**

Unified School District

## Budget Approval Requirements

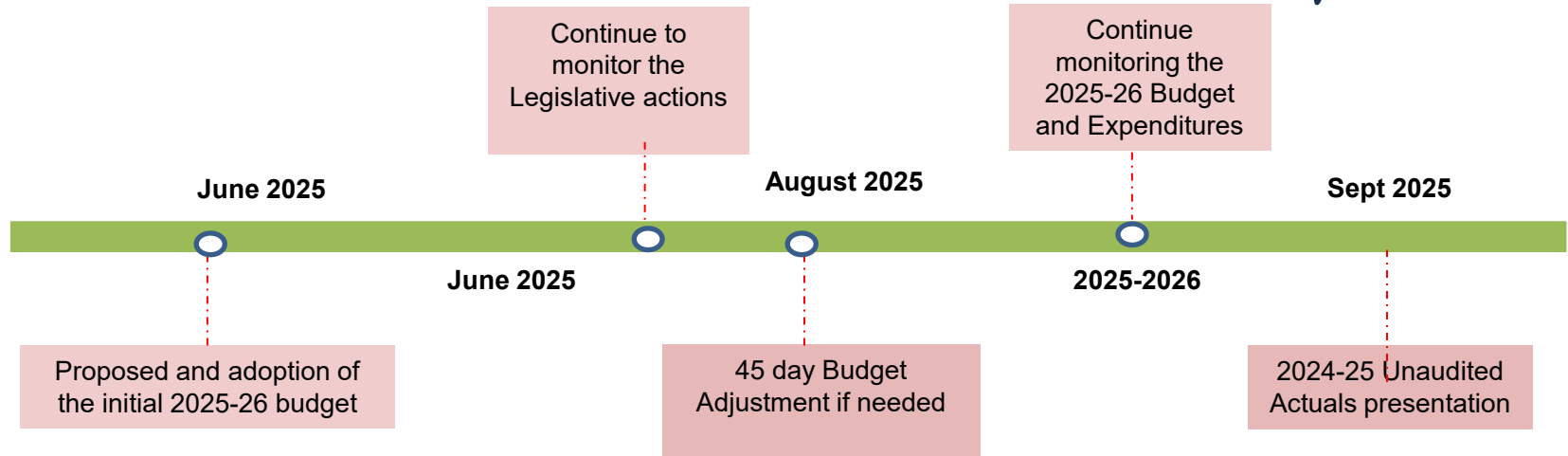
Education Code Section 42127(a) states that on or before July 1<sup>st</sup> of each year, the governing board of each school district shall accomplish the following:

- Hold a public hearing on the budget to be adopted for the subsequent fiscal year
- Adopt the budget - Must have the recommended minimum reserve of 3% for economic uncertainty for each fiscal year identified in the budget (current and two subsequent years). This is Pass or Fail.
- File the budget with the County Superintendent of Schools



## Next Steps

Santha, wait did you share what we have saved in the past year of prudent spending?





# THANK YOU



**Culver City**  
Unified School District