



City of Culver City

Mike Balkman Council
Chambers
9770 Culver Blvd.
Culver City, CA 90232

Staff Report

File #: 25-1479, **Version:** 1

Item #: A-2.

CC - ACTION ITEM: (1) Receipt and Discussion of List of Capital Improvements Projects to Consider Defunding in Order to Fund a Potential One-Time \$2.5 Million Donation to the Culver City Unified School District (CCUSD); (2) Receipt and Discussion of Report on the Impact of a Potential One-Time \$2.5 Million Donation to CCUSD from the City's Contingency Reserve; and (3) Direction to the City Manager as Deemed Appropriate.

Meeting Date: August 11, 2025

Contact Person/Dept.: Lisa Soghor, Chief Financial Officer
Elizabeth Shavelson, Assistant Chief Financial Officer

Phone Number: City Manager's Office - (310) 253-6000

Fiscal Impact: Yes ☒ No ☐ **General Fund:** Yes ☒ No ☐

Attachments: Yes ☒ No ☐

Public Notification: (E-Mail) Meetings and Agendas - City Council (08/07/2025)

Department Approval: John Nachbar, City Manager (08/07/2025)

RECOMMENDATION

Staff recommends the City Council (1) receive and discuss a list of Capital Improvements Projects to consider defunding in order to fund a potential one-time \$2.5 million donation to the Culver City Unified School District (CCUSD); (2) receive and discuss a report on the impact of a potential one-time \$2.5 million donation to CCUSD from the City's Contingency Reserve; and (3) provide direction to the City Manager as deemed appropriate.

BACKGROUND

At the June 16, 2025 meeting of the Culver City Unified School District - City Council Liaison Subcommittee meeting, representatives from Culver City United School District (CCUSD) requested City funding to help fill its budget shortfall. The Subcommittee subsequently voted to put consideration of the issue on the City Council agenda.

CCUSD presented two potential City funding scenarios:

- \$7.5 million for 3 years, beginning in Fiscal Year 2025-2026
- \$2.5 million for 3 years, beginning in Fiscal Year 2025-2026

Under both scenarios, CCUSD offered the City expanded public use of CCUSD facilities, including the maintenance and staffing necessary to open school campuses to the public during non-school hours, and additional flexibility for CCUSD to host City Parks, Recreation and Community Services programming. These uses would be documented in the City's Memorandum of Understanding with CCUSD, which is currently in the process of being negotiated.

CCUSD described the impact of the City's funding as giving it time to implement creative revenue generating solutions while maintaining a positive budget certification from the State, continuing benefits for employees, and retaining priority interventions. According to CCUSD, funding at the higher, \$7.5 million level would allow CCUSD to avoid major budget cuts, maintain some essential educators for priority interventions, and avoid drawdown of redevelopment funding.

CCUSD cites the following as factors negatively influencing its budget: reduced state discretionary block grants, loss of Federal funding based on changes at the US Department of Education: Title IIA and Title III, increased operational costs, and lower revenue. In response, CCUSD has implemented austerity measures including staff layoffs in 2024 and 2025. They state that the continuation of benefits for employees is at risk. They are unable to meet their state mandated reserves level of at least 3%, which may result in County Office of Education (COE) intervention.

At the July 14, 2025 City Council Meeting, the City Council considered the request from CCUSD and directed staff to return with: 1) a list of capital improvements projects that could be defunded in order to fund a potential one-time \$2.5 million donation to CCUSD; and 2) a report on the impact of a potential one-time \$2.5 million donation to CCUSD from the City's Contingency Reserve. A copy of the July 14, 2025 staff report including attachments is provided as Attachment 1.

DISCUSSION

Capital Improvements Projects

The City uses a variety of funding sources to fund its Capital Improvement Projects (CIPs) including but not limited to Refuse Disposal Fund, Municipal Bus Fund, Equipment Replacement Fund, Cultural Arts Fund, Gas Tax, Prop C Local Return Measure M Local Return, Measure R Local Return, and Capital Grants. The City also uses the General Fund, including the Committed General Fund Reserves for Facilities Planning and Recreational Facilities, to fund CIPs.

The General Fund is the least restrictive source of funds and can be used for any City purpose. The use of General Fund Committed Reserves is more restrictive as established by Council Policy 5002. Policy Statement 5002 includes a Financial Reserves Policy section which lays out the maintenance of some portion of funds available to be reserved for future use. As part of the policy, the City Council established the Facilities Planning Reserve and the Recreational Facilities Reserve within the City's General Fund balance. The Facilities Planning Reserve was established to offset the costs of replacement or major refurbishment to critical City facilities. The Recreation Facilities Reserve was established to set aside recreational class and rental revenues for the refurbishment of certain

recreational facilities, programs and equipment. These General Fund Committed Reserves can only be used for specific purposes pursuant to constraints imposed by formal action by the City Council and remain binding unless removed in the same manner.

Staff has examined all the City's active CIPs currently funded with contributions from the City's General Fund, General Fund Facilities Planning Reserve and General Fund Recreational Facilities Reserve. An overview of these CIP projects identified for defunding consideration including the project status and estimated remaining balance is provided in Attachment 2.

This list includes projects for maintenance and repair as well as facility upgrades to address the City's aging facilities. If selected for defunding, these rehabilitation projects will likely need to be revisited in the near-term to prevent further and more costly repair or replacement work in future years. The list also includes road and bicycle improvements, sidewalk repairs, park enhancements, and technology infrastructure.

The remaining balance for each CIP shown in Attachment 2 is an estimate based on expenditures posted to date in the City's financial system. The City is currently in the midst of closing Fiscal Year 2024-2025 and is still processing invoices from Departments. The actual CIP balances remaining may be lower than current expenditures indicate once all invoices are accounted for.

Finance staff worked with City departments to evaluate the status of these CIPs focusing on those funded by the General Fund not the Committed Reserves. Staff has identified \$1,082,902 of bicycle and pedestrian improvement projects approved in previous fiscal years that would be eligible to be funded from the new Mobility Improvement Fund (Fund 437) instead of the General Fund. As of August 11, 2025, the estimated fund balance for Fund 437 is approximately \$2 million.

Staff has highlighted an additional \$1,425,354 in CIPs that could be defunded. Some of these projects have been completed or are not currently moving forward. This information is outlined in the project status column of Attachment 2. Some other projects may be in preliminary stages and could be more easily revisited later. Staff recommends that City Council review the list and provide direction.

If Council approves CIP projects for reallocation and/or defunding, staff will return to City Council with an item to authorize a budget amendment to reallocate and/or defund the projects identified and appropriate funds for a donation to CCUSD. A budget amendment requiring a four-fifths vote will be necessary. Depending on the projects selected, a Council resolution may also be necessary to reallocate funds from the City's Committed Reserves for General Fund Facilities Planning and General Fund Recreational Facilities to be used for the City's donation to the CCUSD.

Contingency Reserve

As part of Policy Statement 5002, the City Council established the Contingency Reserve, a committed fund balance within the City's General Fund balance.

Section VIII.C.1 of the Financial Reserves Policy states "The Contingency Reserve shall have a target balance of thirty percent (30%) of General Fund "Operating Budget" as originally adopted. Operating Budget for this purpose shall include current expenditure appropriations and shall exclude Capital Improvement Projects and Transfers Out. Appropriation and/or access to these funds are

reserved for emergency situations only.”

The Financial Reserves Policy provides that reserve funds, including the Contingency Reserve, will not be spent for any function other than the specific purpose of the Reserve account from which they are drawn without specific direction in the annual budget or by a separate City Council action. The Financial Reserves Policy also states that a portion of a fund balance that includes amounts that can only be used for specific purposes remain binding unless removed in the same manner they were established.

On June 9, 2025, Council adopted Resolution 2025-R052 amending Policy Statement 5002 to establish a committed reserve for loan to Community Corp of Santa Monica toward construction of affordable housing units in the Jubilo Village Project located at 4464 Sepulveda Boulevard. The \$12 million needed to fund the Jubilo Village Reserve was reallocated from the Contingency Reserve. Council adopted Resolution 2025-R051 authorizing a decrease to the Contingency Reserve below the established target for Fiscal Year 2025-2026 in order to reallocate funds.

Based on the Adopted General Fund Operating Budget for Fiscal Year 2025-2026 of \$192.7 million, the target Contingency Reserve is approximately \$57.8 million. Based on the estimated Fiscal Year 2024-2025 revenues and expenditures at the time of budget preparation, the Contingency Reserve is estimated to be \$41.4 million, approximately 21.5% of the City’s operating budget.

The Contingency Reserve balance is an estimate at the time of budget adoption. The City’s actual Contingency Reserve balance will be determined once the City has closed Fiscal Year 2024-2025 and the City’s auditors have issued the Annual Comprehensive Financial Report.

Drawing an additional \$2.5 million from the City’s Contingency Reserve to fund a \$2.5 million contribution to CCUSD will further reduce the City’s estimated Contingency Reserve balance to \$38.9 million, approximately 20.2% of the City’s operating budget.

If the City Council desires to use funds from the City’s Contingency Reserve towards a \$2.5 million donation to CCUSD, a resolution authorizing the use and the decrease in the Contingency Reserve is required. If given this direction, staff will return to Council with a resolution for Council adoption at a future meeting as well as a budget amendment to appropriate funds for a donation to CCUSD. A budget amendment requiring a four-fifths vote will be necessary.

Per Policy Statement 5002, the City Manager shall present a plan to City Council to replenish the Contingency Reserve within five years. Resolution 2025-R051 directed the City Manager to present such plan within six months of the adoption of the Resolution. Staff is planning to return to City Council by December 2025 with a plan following the City Council’s June 9, 2025 action.

If Council directs staff to bring back a resolution to further decrease the Contingency Reserve, staff will incorporate this action into its replenishment plan. The replenishment plan will likely include expenditure reduction measures including defunding CIP projects, freezing or eliminating staff positions, reducing service levels and reducing City programs. The extent of the expenditures reductions to be identified in the replenishment plan will likely depend on the outcome of the August 26 Municipal Election.

FISCAL ANALYSIS

In the Adopted Budget for Fiscal Year 2025-2026, General Fund expenditures exceed General Fund revenues by \$22.1 million and require the use of the City's General Fund reserve balances to make up the deficit. The City's General Fund has no remaining unassigned balance for Fiscal Year 2025-2026. The City's Contingency Reserve (meant for emergencies) is projected to be approximately \$41.4 million at the end of Fiscal Year 2025-2026. This balance is only 21.5% of the General Fund Operating Budget, which is below the City's target goal of 30%. Regardless of the outcome of the August 26, 2025 election for the 0.25% sales tax measure, the City will need to consider further budget reductions to address its structural deficit and allow full funding of the City's Contingency Reserve.

Staff has identified \$1,082,902 of bicycle and pedestrian improvement projects approved in previous fiscal years that would be eligible to be funded from the new Mobility Improvement Fund (Fund 437) instead of the General Fund. As of August 11, 2025, the estimated fund balance for Fund 437 is approximately \$2 million. Reallocating these projects to Fund 437 would leave just under \$1 million for other projects. Staff has highlighted an additional \$1,425,354 in General Fund CIPs that could be defunded. Drawing on special funds and canceling some CIPs would enable the City to make a one-time \$2.5 million donation to CCUSD.

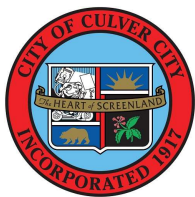
ATTACHMENTS

1. 2025-08-11 ATT 1 July 14, 2025 Staff Report with attachments
2. 2025-08-11 ATT 2 Overview of CIP Projects currently funded with General Fund, General Fund Facilities Planning Reserve and General Fund Recreational Facilities Reserve funds

MOTION(S)

That the City Council:

1. Review and discuss the list of capital improvement projects and, if desired, identify projects to defund; and request the City Manager to return to City Council with a budget amendment and other actions as necessary to fund a donation to CCUSD;
2. Review and discuss the impact of a potential one-time \$2.5 million donation to CCUSD from the City's Contingency Reserve and, if desired, direct the City Manager to return to City Council with a budget amendment and other actions as necessary to fund a donation to CCUSD; and
3. Provide direction to the City Manager as deemed appropriate.



City of Culver City

Mike Balkman Council
Chambers
9770 Culver Blvd.
Culver City, CA 90232

Staff Report

File #: 25-1339, Version: 1

Item #: A-2.

CC - ACTION ITEM: (1) Consideration of a Request from Culver City Unified School District for \$2.5 Million to \$7.5 Million Per Year from the City of Culver City from Fiscal Year 2025-2026 through Fiscal Year 2027-2028; and (2) Provide Direction to the City Manager as Deemed Appropriate.

Meeting Date: July 14, 2025

Contact Person/Dept.: Jesse Mays, Assistant City Manager

Phone Number: City Manager's Office - (310) 253-6000

Fiscal Impact: Yes ☒ No ☐ **General Fund:** Yes ☒ No ☐

Attachments: Yes ☒ No ☐

Public Notification: (E-Mail) Meetings and Agendas - City Council (07/10/2025)

Department Approval: John Nachbar, City Manager (07/08/2025)

RECOMMENDATION

Staff recommends the City Council (1) consider a request from Culver City Unified School District for \$2.5 Million to \$7.5 million per year from the City of Culver City from Fiscal Year 2025-2026 through Fiscal Year 2027-2028; and (2) provide direction to the City Manager as deemed appropriate.

BACKGROUND

At the June 16, 2025 meeting of the Culver City Unified School District - City Council Liaison Subcommittee meeting, representatives from Culver City United School District (CCUSD) requested City funding to help fill its budget shortfall. CCUSD's presentation from the meeting is attached (Attachment 1). The Subcommittee subsequently voted to put consideration of this issue on an upcoming City Council agenda.

CCUSD has presented two potential City funding scenarios:

- \$7.5 million for 3 years, beginning in Fiscal Year 2025-2026
- \$2.5 million for 3 years, beginning in Fiscal Year 2025-2026

Under both scenarios, CCUSD offered the City expanded public use of CCUSD facilities, including the maintenance and staffing necessary to open school campuses to the public during non-school hours, and additional flexibility for CCUSD to host City Parks, Recreation and Community Services programming. These would be documented in the City's Memorandum of Understanding with CCUSD, which is currently in the process of being negotiated.

CCUSD described the impact of the City's funding as giving it time to implement creative revenue generating solutions while maintaining a positive budget certification from the State, continuing benefits for employees, and retaining priority interventions. According to CCUSD, funding at the higher, \$7.5 million level would allow CCUSD to avoid major budget cuts, maintain some essential educators for priority interventions, and avoid drawdown of redevelopment funding.

CCUSD cites the following as factors negatively influencing its budget: reduced state discretionary block grants, loss of Federal funding based on changes at the US Department of Education: Title IIA and Title III, increased operational costs, and lower revenue. In response, CCUSD has implemented austerity measures including staff layoffs in 2024 and 2025. They state that the continuation of benefits for employees is at risk. They are unable to meet their state mandated reserves level of at least 3%, which may result in County Office of Education (COE) intervention.

DISCUSSION

Current City Funding to CCUSD

The City's Adopted Budget for Fiscal Year 2025-2026 includes the following funding for CCUSD:

• Refuse Services	\$337,500
• Sewer Charges	\$60,000
• CCUSD Crossing Guards	\$550,000
• Walk 'n Rollers Contract	\$40,000
• Timing System for Plunge	\$45,000
 TOTAL	 \$1,032,500

The City has also allocated General Fund dollars to fund CIP Project PZ941 (Safe Routes to School). As part of the July 14 Agenda, Council will consider approving a professional services agreement to prepare a Tri-School Traffic Study in the amount of \$285,200.

In addition, in Fiscal Year 2024-2025, the City's Transportation Department subsidized travel for CCUSD students including providing student transportation to and from school and school field trips for a total estimated cost of \$1,429,345,. However, most of this funding is not from the City's General Fund, but rather, from Federal or other funding sources. This program is anticipated to continue in Fiscal Year 2025-2026.

City Funding for School Districts

School districts are funded by a variety of revenues sources:

- Property Taxes
 - On average, school districts receive 35% of the property tax revenues collected within the district boundaries.
- State Aid
 - Revenue provided by the state (the source of which is mainly state income taxes and some sales taxes) to make-up the difference between the amount per student resulting from the school district's property tax income and the minimum amount per student as established by the state.
- Federal Revenue
 - Funding restricted to special education, which is based on the number of special education students, and per-student funding for Title 1-5 students, in which case funding is restricted to those students.
- Other State Revenue
- Other Local Revenue
 - Parcel taxes, leases and rentals, interest earnings on the school district's general fund, foundation donations, and pass through of sales tax measures.

In April 2025, the City engaged Cathy Dominico from Ryland Strategic Business Consulting to provide an overview of school district funding and COE oversight for California school districts including mechanisms available to schools to augment funding when budgetary shortfalls are identified (Attachment 2).

According to Dominico, "It is uncommon for cities to provide substantial unrestricted operating funds to their local school districts." The funding that City of Santa Monica provides to the Santa Monica-Malibu Unified School District (SMMUSD) has been held-up as an example for Culver City increasing its financial support. Approximately 20-25% of the SMMUSD's unrestricted funding comes from the City of Santa Monica. However, Dominico states that "this contribution from a city is quite unique" and even though she works in over 150 school districts in the state, "I am not aware of another district in California that receives significant unrestricted funding from their local city." Culver City's current funding level is "more in line with other cities in California".

Attachment 3 is General Fund Income Data from 2023-2024 for Unified School Districts within Los Angeles County, taken from the 2023-2024 LA County Public School Financial Report published by the COE. The data shows that overall, Unified School Districts in LA County received 6.70% of their annual revenue from "Other Local Revenue" (not 32-36%, as shown on page 4 of Attachment 1). CCUSD received 8.51% of its annual revenue from "Other Local Revenue," which is greater than the overall total for Unified School Districts in LA County. Santa Monica-Malibu and San Marino Unified School Districts, at 35.78% and 30.77% respectively, are outliers.

The City of Santa Monica's highly unusually annual contribution to the School District is largely a result of voter approved initiatives. The City of Santa Monica's approximately \$10 million annual contribution (which contributes to the high percentage of Other Local Revenue) is due to Santa Monica's Measure YY, approved by voters in 2010. Measure YY was an advisory measure asking voters to approve earmarking to the school district one-half of a proposed half-cent sales tax increase (which appeared on the same 2010 ballot as Measure Y, a measure to impose a half-cent sales tax in the City of Santa Monica). In 2022, Santa Monica voters approved Measure GS, a "mansion tax," increasing the documentary transfer tax rate on the transfers of real property valued at \$8 million or

more. The language of Measure GS specifically earmarks the first \$10 million raised by the tax to the school district. In contrast, Culver City voters have not approved earmarking a portion of any City sales tax or documentary transfer tax to the school district. However, voters in both Santa Monica and Culver City have passed parcel tax measures to provide additional funding to local schools.

CCUSD's Options for its Budget Shortfall

"School districts typically obtain augmented funding independently from their own taxpayers," wrote Dominico. CCUSD could seek voter approval for a parcel tax, which is a tax charged per unit of property. In California, parcel taxes are considered special taxes and require a two-thirds (66.67%) vote for approval.

CCUSD voters have previously shown strong support for parcel tax measures benefiting CCUSD. In 2018, CCUSD voters approved Measure K by a vote of 75.38% to 24.62%, which levied a parcel tax for seven years at a rate of \$189 per parcel per year. In 2024, CCUSD voters approved Measure O by a vote of 83.44% to 16.56%, which extended the \$189 annual parcel tax for an additional eight years.

The Measure O parcel tax of \$189 per parcel per year raises approximately \$2.4 million annually for the school district. An additional parcel tax of \$197 per parcel per year might generate an additional \$2.5 million annually. A parcel tax of \$591 per parcel per year might generate an additional \$7.5 million annually.

There is recent precedent for California school district parcel taxes with similar or higher rates. In 2024 alone, voters approved the following parcel taxes in California:

<u>School District</u>	<u>\$/Year for Parcel w/1,500 SF Structure</u>
Alameda Unified School District	\$878
Berkeley Unified School District	\$810
Davis Joint Unified School District	\$768
Piedmont Unified School District	\$750
Nicasio School District	\$748
Lakeside Joint School District	\$647
<i>Culver City - \$7.5 Million (Hypothetical)</i>	<i>\$591</i>
<i>Culver City - \$2.5 Million (Hypothetical)</i>	<i>\$197</i>

Another option for revenue generation would be expanded leasing of CCUSD property. The 2024-2025 CCUSD Budget projects revenues from leases and rentals of \$1.525 million.

Analysis of CCUSD's Budget Shortfall

Dominico's analysis of CCUSD's budget situation in April 2025 was that "although CCUSD is facing some financial challenges, their financial picture is projected to improve." She believes that COE intervention, which includes assignment of a fiscal advisor and development of a fiscal recovery plan, can help a district balance its budget and avoid a larger financial problem. In the event of COE involvement:

"It is likely that the COE will recommend a fiscal recovery plan that identifies sufficient budget

cuts to bring the ending fund balance back up to the minimum 3% reserve requirement. If the fiscal recovery plan is not sufficient, the COE will likely assign a fiscal advisor to assist the District in identifying the improvements to the budget to achieve a 3% minimum reserve. Although the County Superintendent does have “stay” and “rescind” power for districts in financial distress, this power is typically used when a county superintendent believes the board’s action might jeopardize the school district’s financial stability. They do not typically intervene unless it is an extreme situation. It is not until a school district takes an emergency state loan that the school board would lose control of district operations.”

FISCAL ANALYSIS

In the Adopted Budget for Fiscal Year 2025-2026, General Fund expenditures exceed General Fund revenues by \$22.1 million and require the use of the City’s General Fund reserve balances to make up the deficit. The City’s General Fund has no remaining unassigned balance for Fiscal Year 2025-2026. The City’s Contingency Reserve (meant for emergencies) is projected to be approximately \$41.4 million at the end of Fiscal Year 2025-2026. This balance is only 21.6% of the General Fund Operating Budget, which is below the City’s target goal of 30%. Regardless of the outcome of the August 26, 2025 election for the 0.25% sales tax measure, the City will need to consider further budget reductions to address its structural deficit and allow full funding of the City’s Contingency Reserve.

Both CCUSD and the City are facing budget challenges, where tough choices will need to be made by both organizations. The funding commitment CCUSD is requesting would require the City to reduce the level of City services.. Should the City Council decide to provide ongoing funding to CCUSD, Council should direct staff which City programs and/or services should be reduced to fund this new, ongoing obligation. If the City Council desires to provide funding for CCUSD in Fiscal Year 2025-2026, a budget amendment requiring a four-fifths vote would be necessary.

ATTACHMENTS

1. 2025-07-14 ATT Liaison Meeting 6.16 CCUSD Presentation
2. 2025-07-14 ATT School District Funding Memo
3. 2025-07-14 ATT LA County Public Schools Financial Report Excerpt

MOTION(S)


That the City Council:

1. Consider the request from Culver City Unified School District for \$2.5 Million to \$7.5 million per year from the City of Culver City from Fiscal Year 2025-2026 through Fiscal Year 2027-2028; and
2. If approved, direct the City Manager to return to City Council with a budget amendment, including providing direction on the source of the funding and potential expenditure offsets.

CULVER CITY TOGETHER




Success for all... Takes us all!









CULVER CITY
UNIFIED SCHOOL DISTRICT

Knowledge is Power


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At A Glance

-  **3**
California Gold Ribbon Schools
-  **1200+**
AP Exams Given Yearly
-  **85+**
Professional Athlete Alumni
-  **2**
K-5 Language Immersion Schools
-  **4**
CIF Championships
-  **100%**
College & Career Ready

Success for All... Takes us All



At Culver City Unified School District, we take our responsibility seriously and are committed to excellence for all students in what we call The 4 A's: Academics. Athletics.

Culver City is a destination district:
Families choose Culver City because of our
successful **independent** school system

LAST LIAISON MEETING REVIEW

Second Interim Report Summary: Qualified Budget Certification

- March 15 Reduction in Force (RIF) of 39 Full Time Employees (in addition to 2024 RIF)
- Austerity measures implemented
- Continuation of benefits for employees is at risk
- Needed +\$1M/year to attain Positive Budget Certification 3% reserves

New Factors Influencing District Budgeting

- Reduced State Discretionary Block Grant
- **Loss of Federal funding based on changes at the US Dept of Education: Title IIA and Title III**
- Increased operational costs/lower revenue

CA State Budget Certification

- To stay fiscally stable, districts work to maintain POSITIVE certification status by submitting budget reports that meet **3% reserves over the next three years**
- Both QUALIFIED and NEGATIVE certifications trigger interventions designed to correct the fiscal trajectory, ranging from external reviews to RECEIVERSHIP
- RECEIVERSHIP occurs when the district requires a loan to stay operational. During receivership, the Board and Superintendent lose control of operations and a state administrator is assigned to take charge. **This process often results in the closing of schools.**

CCUSD Reserve

Current State of Budget

We only meet reserve through reallocation of RDA dollars (which expire at the end of 27-28 school year) AND \$4M in cuts annually through 27-28. Otherwise, our budget is negative.

For 2024-25:

Reserve without additional dollars = 0.46%

Reserve using RDA dollars = 3.0%

For 2025-26:

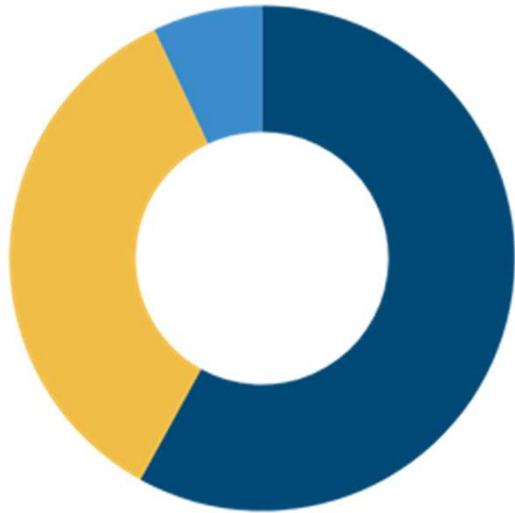
Reserve without additional dollars = 0.29%

Reserve with additional dollars = 3.11%

CCUSD'S GENERAL FUND HAS ONLY **5% LOCAL REVENUE**

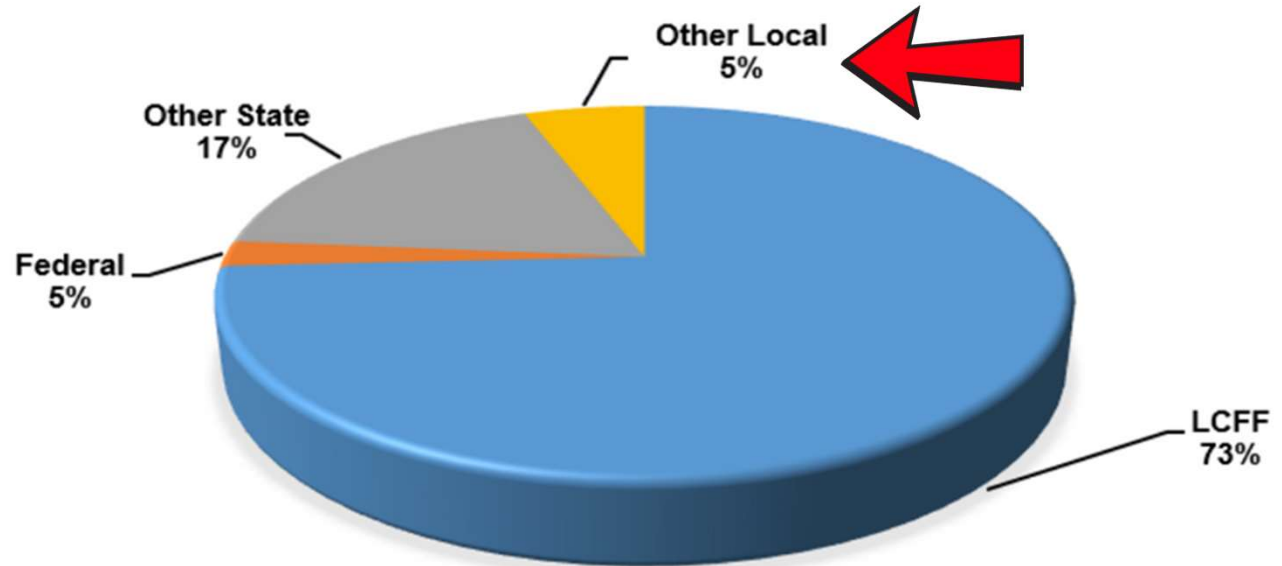
**THIS IS VERY LOW IN COMPARISON TO THE
32-36% LOCAL REVENUE MOST CA SCHOOL DISTRICTS RECEIVE**

Historical School Funding across California



- Local Funding: **32-36%**
- State Funding: **54-64%**
- Federal Funding: **6-23%***

CCUSD 2025-2026 Budget Proposal
General Fund Revenue Sources



JUNE 10, 2025 BUDGET PROPOSAL HAS MAJOR IMPACT TO STUDENT OUTCOMES

2025 CDE required Fiscal Stability Plan (FSP) is a stop gap

- One-time unconventional **\$3.2M** drawdown on restricted Redevelopment (RDA) funds
- Further painful RIFs and austerity measures of at least **\$4M** are necessary to meet 3% state mandated reserves and avoid state interventions

Reductions of essential positions
to be considered

- Administrative Staff
- Health and Wellbeing Services

It may be necessary to discontinue
crucial support and narrow
popular offerings such as

- Tutoring & Interventions
- Electives & Advanced Placement Classes
- Enrichment & Activities

Partnerships to RETAIN Culver City's destination district distinction

**SCHOOL COMMUNITY
SUPPORT FOR SALES TAX**

**JOINT USE
AGREEMENT UPDATE**

INCLUDE MONETARY
COMPONENT

SMMUSD'S JUA IS
\$10M+ PER YEAR



**CITY - USD
PARTNERSHIPS**



**SMALL EXPENDITURE
RELIEF**

100% SRTS +\$30K

GO PASS +\$49K

FAST TRACK PAID EVENT
PARKING MECHANISMS

ADVERTISING TO
INCREASE ENROLLMENT

SHARE GRANT WRITING
EXPERTISE

A Joint Use Partnership that **RETAINS** Culver City's destination district distinction



CITY'S CONTRIBUTION:

\$7.5M/YEAR
FOR 3 YEARS

CITY IMPACT:

PUBLIC ENJOYS EXPANDED USE
OF FACILITIES INCLUDES

- MAINTENANCE AND STAFFING OF FACILITIES
- MORE FLEXIBILITY FOR CCUSD TO HOST PRCS PROGRAMS

CCUSD IMPACT:

THRIVING YOUTH THROUGH

- POSITIVE BUDGET CERTIFICATION
- CONTINUED BENEFITS FOR EMPLOYEES
- RETENTION OF ESSENTIAL EDUCATORS FOR PRIORITY INTERVENTIONS

Reduced Level Joint Use Partnership



CITY'S CONTRIBUTION:

\$2.5M/YEAR
FOR 3 YEARS

CITY IMPACT:

PUBLIC ENJOYS EXPANDED USE
OF FACILITIES INCLUDES

- MAINTENANCE AND STAFFING OF FACILITIES
- MORE FLEXIBILITY FOR CCUSD TO HOST PRCS PROGRAMS

CCUSD IMPACT:

BUYS TIME TO IMPLEMENT
CREATIVE REVENUE GENERATING
SOLUTIONS

- POSITIVE BUDGET CERTIFICATION
- CONTINUED BENEFITS FOR EMPLOYEES
- RETAINS A FEW PRIORITY INTERVENTIONS
- RDA DRAWDOWN AND MAJOR REDUCTIONS STILL REQUIRED

THANK YOU!

Success for all... Takes us all!



Partner with us to retain Culver City's destination district distinction
and families will continue to choose Culver City because of our successful **independent** school system

Please consider convening a future **special joint session** with both bodies (the entire council and school board) to discuss this important item together - as is the practice in many independent municipalities





STRATEGIC BUSINESS
CONSULTING

To: Lisa Soghor, Chief Financial Officer
Elizabeth Shavelson, Assistant Chief Financial Officer

From: Cathy Dominico

Date: April 14, 2025

Re: School District Funding and County Office of Education Oversight

Lisa and Liz,

As we discussed, I have prepared this memorandum to provide you with an overview of county office of education oversight for California school districts and mechanisms available to schools to augment funding when budgetary shortfalls are identified.

AB 1200

School districts in California are required to file two reports during a fiscal year (interim reports) on the status of the district's financial health. The first interim report is due December 15 for the period ending October 31. The second interim report is due March 17 for the period ending January 31.

The interim reports must include a certification of whether or not the school district is able to meet its financial obligations. The certifications are classified as "positive", "qualified", or "negative".

- A "positive" certification is assigned when the district will meet its financial obligations for the current and two subsequent fiscal years.
- A "qualified" certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years.
- A "negative" certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.

The number of districts deemed "qualified" or "negative" each year is dependent on economic conditions. For example, as one time money from COVID has been eliminated, a higher number of school districts are certifying as "qualified". Although a majority of school districts have positive certification, it is not uncommon to see multiple districts with qualified status in each

county, especially in challenging economic times. It is more uncommon to see districts with a negative certification.

AB 1200 was created in 1991 to ensure that local educational agencies throughout California are adequately prepared to meet their financial obligations. This concern arose following the bankruptcy of the Richmond School District and the fiscal collapse of a few other districts that were preparing to request emergency loans from the state. AB 1200 improved fiscal procedures, standards, and accountability at the local level and expanded the role of county offices of education (COEs) in monitoring school districts by mandating that COEs intervene under certain circumstances to ensure districts can meet their financial obligations. Under AB 1200, COEs conduct reviews, examinations, and audits of districts, and providing written notifications of the results, at least annually, on the fiscal solvency of the districts with disapproved budgets, qualified, or negative certifications, or districts facing fiscal uncertainty.

School districts must submit regular financial reports to their respective COEs, including interim reports and annual audits. If a school district is identified as having financial difficulties, AB 1200 outlines intervention procedures. The county superintendent has the authority to disapprove a school district's budget, or authority to declare a district in jeopardy of being unable to meet its financial obligations through a "qualified" or "negative" certification at interim financial reporting periods or at any time during the year. Such action results in various authorized forms of intervention on the part of the county office including assigning external consultants, requiring a district fiscal recovery plan, or even disallowing certain district expenditures.

AB 1200 also led to the creation of FCMAT, a state entity that provides fiscal oversight and assistance to COEs and school districts facing financial challenges. FCMAT offers support in areas such as budget development, financial reporting, and crisis management and are often assigned as a fiscal advisor to school districts financial crisis or distress.

Essentially, when a district has a qualified or negative certification, the COE intervenes to help the district balance their budget and avoid a larger financial problem. Assigning a fiscal advisor or developing a fiscal recover plan can be a solid tool for school districts to balance their budget, especially when finding difficulty identifying budget cuts internally.

When School Districts Are Unable to Balance Their Budgets

The terms fiscal crisis and fiscal distress tend to be used interchangeably. But for clarity, fiscal distress is less serious and precedes fiscal crisis. Districts experiencing fiscal distress have many options for turnaround. More frequently fiscal distress is the result of short-term budget difficulties and can be resolved by aggressive budget balancing actions.

Fiscal crisis is more severe, usually the result of prolonged imbalances between resources and spending, or unanticipated events, leading to cash flow shortages and the exhaustion of options to mitigate those shortages (e.g., temporary cash borrowing options).

In extreme situations, a school will enter into receivership. This occurs when a school district is facing bankruptcy and has to petition the state for an emergency loan in order to continue operations. In this situation, the school district is assigned an administrator, or trustee to oversee all operations and the governing board loses its power. The administrator makes cuts to staff, programs, and services to bring the budget back to positive status.

Districts with financial difficulty follow a progression from stability to distress to crisis. Most districts stop at mild to moderate distress and take the necessary action to turn around, others progress to distress and crisis and require more intense intervention. Since 1991, only nine school districts have progressed from crisis to receivership.

Budget Status of Culver City USD

Culver City Unified School District has a “qualified” certification of their Second Interim Report due to the fact that they are projecting their ending fund balance to fall below the required minimum 3%. They are not projecting a negative fund balance. When looking at their multi-year budget projection, the District is projecting to continue to not meet the minimum 3% reserve requirement, however, they are projecting an increasing fund balance percentage showing an improving fiscal situation.

With a qualified status, it is likely that the COE will recommend a fiscal recovery plan that identifies sufficient budget cuts to bring the ending fund balance back up to the minimum 3% reserve requirement. If the fiscal recovery plan is not sufficient, the COE will likely assign a fiscal advisor to assist the District in identifying the improvements to the budget to achieve a 3% minimum reserve. Although the County Superintendent does have “stay” and “rescind” power for districts in financial distress, this power is typically used when a county superintendent believe the board’s action might jeopardize the school district’s financial stability. They do not typically intervene unless it is an extreme situation. It is not until a school district takes an emergency state loan that the school board would lose control of district operations.

Options to Augment School District Funding

School district operations are generally funded by a combination of local property taxes, including ERAF funds, and state aid. On average, school districts receive approximately 35% of the property taxes generated within a jurisdiction plus state aid in an amount up to their calculated Local Control Funding Formula (LCFF) entitlement amount. To augment operational revenues, school districts can seek voter approval for parcel tax revenues. They can also lease out property and use lease revenues for ongoing operations.

Although the City of Santa Monica is quite generous in providing a share of sales tax and property transfer taxes as well as significant joint use funding to their local school district, this contribution from a city is quite unique. Approximately 20%-25% of the District's unrestricted funding comes from the City of Santa Monica. I am not aware of another district in California that receives significant unrestricted funding from their local city. Some cities will provide funding for specific projects of interest, for example an arts or athletic program. In Marin County, there are cities that provide limited funding for arts and music programs. This funding amounts to several hundred thousand per year. The City of Culver City provides funding more in line with other cities in California, contributing approximately \$500,000 per year for crossing guards.

Generally speaking, a school district has its own independently elected governing board that sets policy separate from that of the city. School district boundaries also do not typically align with city boundaries. As such, school districts typically obtain augmented funding independently from their own taxpayers.

Summary

The COE oversight for school districts is designed to prevent significant financial crisis by creating a mechanism for intervention when facing budget challenges. The initial intervention phase can benefit districts by providing an outside recommendation for budget cuts or other budgetary recommendations. Although Culver City Unified School District is facing some financial challenges, their financial picture is projected to improve and, with support from their COE, will likely achieve budgetary stability.

Further, it is uncommon for cities to provide substantial unrestricted operating funds to their local school districts. It is the expectation that each governing body will make local decisions on how to raise funds from their own constituents.

Table 6
General Fund Income Data - 2023-24
Unified School Districts

District	Local Control Funding Formula (LCFF) Sources				Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues
	State Aid	Property Taxes		Total LCFF Sources				
		ERAF ⁽¹⁾	Other					
ABC								
Unrestricted	160,305,571	17,495,711	61,965,669	239,766,952	0	6,820,048	9,845,284	256,432,283
Restricted	0	0	0	0	29,216,271	52,404,671	8,064,994	89,685,936
Total	160,305,571	17,495,711	61,965,669	239,766,952	29,216,271	59,224,719	17,910,277	346,118,219
Percent	66.86%	7.30%	25.84%	69.27%	8.44%	17.11%	5.17%	100.00%
Acton-Agua Dulce ⁽²⁾								
Unrestricted	11,233,303	608,323	1,596,446	13,438,072	0	240,358	3,822,815	17,501,245
Restricted	0	0	0	0	1,532,552	1,933,983	1,202,804	4,669,339
Total	11,233,303	608,323	1,596,446	13,438,072	1,532,552	2,174,341	5,025,619	22,170,585
Percent	83.59%	4.53%	11.88%	60.61%	6.91%	9.81%	22.67%	100.00%
Alhambra								
Unrestricted	127,069,037	12,755,689	61,067,660	200,892,386	0	6,363,446	6,463,413	213,719,245
Restricted	0	0	0	0	35,290,733	35,485,194	23,424,679	94,200,606
Total	127,069,037	12,755,689	61,067,660	200,892,386	35,290,733	41,848,640	29,888,092	307,919,851
Percent	63.25%	6.35%	30.40%	65.24%	11.46%	13.59%	9.71%	100.00%
Arcadia								
Unrestricted	43,436,461	6,215,586	55,683,265	105,335,313	0	3,128,261	3,659,148	112,122,721
Restricted	0	0	0	0	4,850,081	13,177,959	23,248,821	41,276,861
Total	43,436,461	6,215,586	55,683,265	105,335,313	4,850,081	16,306,220	26,907,969	153,399,583
Percent	41.24%	5.90%	52.86%	68.67%	3.16%	10.63%	17.54%	100.00%
Azusa								
Unrestricted	71,282,913	6,122,997	28,135,012	105,540,923	0	1,637,498	2,147,461	109,325,881
Restricted	0	0	0	0	23,127,239	17,773,868	8,594,803	49,495,911
Total	71,282,913	6,122,997	28,135,012	105,540,923	23,127,239	19,411,366	10,742,264	158,821,792
Percent	67.54%	5.80%	26.66%	66.45%	14.56%	12.22%	6.76%	100.00%
Baldwin Park ⁽²⁾								
Unrestricted	130,835,234	10,437,362	26,685,722	167,958,318	0	4,920,381	9,089,062	181,967,761
Restricted	0	0	0	0	30,789,361	31,931,312	14,230,158	76,950,832
Total	130,835,234	10,437,362	26,685,722	167,958,318	30,789,361	36,851,693	23,319,220	258,918,592
Percent	77.90%	6.21%	15.89%	64.87%	11.89%	14.23%	9.01%	100.00%
Bassett								
Unrestricted	31,379,098	2,622,903	11,698,069	45,700,070	0	793,281	2,002,347	48,495,699
Restricted	0	0	0	0	12,474,141	11,431,406	2,965,615	26,871,162
Total	31,379,098	2,622,903	11,698,069	45,700,070	12,474,141	12,224,688	4,967,962	75,366,861
Percent	68.66%	5.74%	25.60%	60.64%	16.55%	16.22%	6.59%	100.00%

Table 6
General Fund Income Data - 2023-24
Unified School Districts

District	Local Control Funding Formula (LCFF) Sources				Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues
	State Aid	Property Taxes		Total LCFF Sources				
		ERAF ⁽¹⁾	Other					
Bellflower								
Unrestricted	105,675,994	9,505,328	34,409,609	149,590,931	1,999	3,990,473	6,089,649	159,673,052
Restricted	0	0	643,183	643,183	21,650,242	36,145,555	2,765,393	61,204,374
Total	105,675,994	9,505,328	35,052,792	150,234,114	21,652,242	40,136,028	8,855,042	220,877,426
Percent	70.34%	6.33%	23.33%	68.02%	9.80%	18.17%	4.01%	100.00%
Beverly Hills								
Unrestricted	1,338,649	0	68,774,184	70,112,833	0	819,876	15,558,071	86,490,780
Restricted	0	0	0	0	2,307,332	5,402,588	3,602,409	11,312,329
Total	1,338,649	0	68,774,184	70,112,833	2,307,332	6,222,464	19,160,480	97,803,108
Percent	1.91%	0.00%	98.09%	71.69%	2.36%	6.36%	19.59%	100.00%
Bonita								
Unrestricted	70,621,738	8,653,110	34,956,548	114,231,396	4,654	9,043,528	4,731,863	128,011,440
Restricted	0	0	0	0	7,478,438	7,915,363	13,153,681	28,547,482
Total	70,621,738	8,653,110	34,956,548	114,231,396	7,483,092	16,958,891	17,885,543	156,558,922
Percent	61.82%	7.58%	30.60%	72.96%	4.78%	10.83%	11.42%	100.00%
Burbank								
Unrestricted	74,544,396	11,293,636	83,613,729	169,451,761	0	6,764,260	4,024,242	180,240,263
Restricted	0	0	0	0	9,214,462	27,217,267	5,065,406	41,497,135
Total	74,544,396	11,293,636	83,613,729	169,451,761	9,214,462	33,981,528	9,089,648	221,737,398
Percent	43.99%	6.66%	49.34%	76.42%	4.16%	15.33%	4.10%	100.00%
Charter Oak								
Unrestricted	37,977,922	3,787,663	16,835,278	58,600,863	0	1,394,759	2,488,195	62,483,816
Restricted	0	0	0	0	3,081,129	12,069,182	6,804,588	21,954,899
Total	37,977,922	3,787,663	16,835,278	58,600,863	3,081,129	13,463,941	9,292,784	84,438,716
Percent	64.81%	6.46%	28.73%	69.40%	3.65%	15.95%	11.01%	100.00%
Claremont								
Unrestricted	46,363,683	5,810,008	24,554,481	76,728,173	10,858	2,314,957	2,579,426	81,633,414
Restricted	0	0	0	0	5,913,735	1,680,370	0	7,594,105
Total	46,363,683	5,810,008	24,554,481	76,728,173	5,924,593	3,995,327	2,579,426	89,227,519
Percent	60.43%	7.57%	32.00%	85.99%	6.64%	4.48%	2.89%	100.00%
Compton⁽²⁾								
Unrestricted	215,598,730	16,621,646	53,826,820	286,047,196	0	4,376,663	19,481,034	309,904,893
Restricted	0	0	0	0	92,112,854	73,946,856	11,577,599	177,637,308
Total	215,598,730	16,621,646	53,826,820	286,047,196	92,112,854	78,323,519	31,058,633	487,542,201
Percent	75.37%	5.81%	18.82%	58.67%	18.89%	16.06%	6.37%	100.00%

Table 6
General Fund Income Data - 2023-24
Unified School Districts

District	Local Control Funding Formula (LCFF) Sources				Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues
	State Aid	Property Taxes		Total LCFF Sources				
		ERAF ⁽¹⁾	Other					
Covina-Valley								
Unrestricted	101,480,888	13,558,784	39,237,458	154,277,129	0	3,899,612	4,787,857	162,964,599
Restricted	0	0	0	0	25,226,747	39,976,574	7,801,310	73,004,631
Total	101,480,888	13,558,784	39,237,458	154,277,129	25,226,747	43,876,186	12,589,167	235,969,230
Percent	65.78%	8.79%	25.43%	65.38%	10.69%	18.59%	5.34%	100.00%
Culver City								
Unrestricted	32,949,349	5,209,392	42,287,040	80,445,781	0	2,137,191	9,432,547	92,015,519
Restricted	0	0	0	0	4,464,123	18,966,326	422,455	23,852,903
Total	32,949,349	5,209,392	42,287,040	80,445,781	4,464,123	21,103,516	9,855,003	115,868,423
Percent	40.96%	6.48%	52.57%	69.43%	3.85%	18.21%	8.51%	100.00%
Downey								
Unrestricted	213,525,266	20,238,833	65,908,638	299,672,737	0	5,846,132	7,263,652	312,782,520
Restricted	0	0	0	0	42,819,327	71,564,192	17,621,936	132,005,455
Total	213,525,266	20,238,833	65,908,638	299,672,737	42,819,327	77,410,323	24,885,588	444,787,975
Percent	71.25%	6.75%	21.99%	67.37%	9.63%	17.40%	5.59%	100.00%
Duarte⁽²⁾								
Unrestricted	29,351,167	2,541,003	7,450,686	39,342,856	0	1,513,238	2,926,157	43,782,251
Restricted	0	0	0	0	7,969,796	5,309,992	7,618,869	20,898,657
Total	29,351,167	2,541,003	7,450,686	39,342,856	7,969,796	6,823,230	10,545,026	64,680,908
Percent	74.60%	6.46%	18.94%	60.83%	12.32%	10.55%	16.30%	100.00%
El Rancho								
Unrestricted	79,685,310	7,030,250	23,051,887	109,767,446	460,815	2,299,572	4,734,676	117,262,509
Restricted	0	0	0	0	14,779,948	11,659,430	5,241,670	31,681,048
Total	79,685,310	7,030,250	23,051,887	109,767,446	15,240,763	13,959,002	9,976,346	148,943,557
Percent	72.59%	6.40%	21.00%	73.70%	10.23%	9.37%	6.70%	100.00%
El Segundo								
Unrestricted	20,777,668	2,977,890	15,319,403	39,074,961	0	929,421	5,041,079	45,045,460
Restricted	0	0	0	0	1,308,609	6,214,703	3,205,112	10,728,424
Total	20,777,668	2,977,890	15,319,403	39,074,961	1,308,609	7,144,125	8,246,190	55,773,884
Percent	53.17%	7.62%	39.21%	70.06%	2.35%	12.81%	14.79%	100.00%
Glendale								
Unrestricted	148,046,247	20,397,660	125,629,356	294,073,263	31,329	10,360,179	11,947,503	316,412,275
Restricted	0	0	0	0	26,515,364	67,114,671	10,927,420	104,557,456
Total	148,046,247	20,397,660	125,629,356	294,073,263	26,546,693	77,474,851	22,874,923	420,969,731
Percent	50.34%	6.94%	42.72%	69.86%	6.31%	18.40%	5.43%	100.00%

Table 6
General Fund Income Data - 2023-24
Unified School Districts

District	Local Control Funding Formula (LCFF) Sources				Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues
	State Aid	Property Taxes		Total LCFF Sources				
		ERAF ⁽¹⁾	Other					
Glendora								
Unrestricted	36,671,575	6,002,402	36,907,168	79,581,145	0	2,247,379	3,408,575	85,237,099
Restricted	0	0	0	0	6,059,496	7,698,310	7,857,251	21,615,057
Total	36,671,575	6,002,402	36,907,168	79,581,145	6,059,496	9,945,690	11,265,826	106,852,157
Percent	46.08%	7.54%	46.38%	74.48%	5.67%	9.31%	10.54%	100.00%
Hacienda La Puente								
Unrestricted	161,616,570	14,996,786	47,689,029	224,302,385	0	4,262,816	10,701,116	239,266,317
Restricted	0	0	0	0	22,773,797	61,564,091	3,973,285	88,311,172
Total	161,616,570	14,996,786	47,689,029	224,302,385	22,773,797	65,826,907	14,674,400	327,577,489
Percent	72.05%	6.69%	21.26%	68.47%	6.95%	20.10%	4.48%	100.00%
Inglewood ⁽²⁾								
Unrestricted	65,784,642	4,671,332	43,569,155	114,025,128	0	1,766,463	11,909,318	127,700,909
Restricted	0	0	0	0	34,707,645	29,135,327	7,915,354	71,758,326
Total	65,784,642	4,671,332	43,569,155	114,025,128	34,707,645	30,901,790	19,824,672	199,459,235
Percent	57.69%	4.10%	38.21%	57.17%	17.40%	15.49%	9.94%	100.00%
La Canada								
Unrestricted	16,188,963	2,827,548	24,827,812	43,844,323	6,205	1,101,973	11,493,314	56,445,814
Restricted	0	0	0	0	1,178,549	7,513,993	57,156	8,749,698
Total	16,188,963	2,827,548	24,827,812	43,844,323	1,184,754	8,615,965	11,550,470	65,195,512
Percent	36.92%	6.45%	56.63%	67.25%	1.82%	13.22%	17.72%	100.00%
Las Virgenes								
Unrestricted	45,173,937	8,030,668	62,686,967	115,891,572	0	3,250,075	12,935,499	132,077,145
Restricted	0	0	0	0	4,579,450	20,273,798	2,021,552	26,874,799
Total	45,173,937	8,030,668	62,686,967	115,891,572	4,579,450	23,523,872	14,957,050	158,951,944
Percent	38.98%	6.93%	54.09%	72.91%	2.88%	14.80%	9.41%	100.00%
Long Beach ⁽²⁾								
Unrestricted	553,009,913	58,416,157	251,089,958	862,516,027	0	21,088,187	33,788,315	917,392,528
Restricted	0	0	0	0	207,719,937	195,828,775	16,744,160	420,292,871
Total	553,009,913	58,416,157	251,089,958	862,516,027	207,719,937	216,916,962	50,532,474	1,337,685,400
Percent	64.12%	6.77%	29.11%	64.48%	15.53%	16.22%	3.78%	100.00%
Los Angeles ⁽²⁾								
Unrestricted	4,335,083,090	288,669,186	2,078,981,571	6,702,733,847	488,389,587	143,777,103	457,260,360	7,792,160,898
Restricted	0	0	32,742,901	32,742,901	1,618,181,526	1,634,577,164	124,851,913	3,410,353,504
Total	4,335,083,090	288,669,186	2,111,724,472	6,735,476,748	2,106,571,113	1,778,354,267	582,112,274	11,202,514,402
Percent	64.36%	4.29%	31.35%	60.12%	18.80%	15.87%	5.20%	100.00%

Table 6
General Fund Income Data - 2023-24
Unified School Districts

District	Local Control Funding Formula (LCFF) Sources				Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues
	State Aid	Property Taxes		Total LCFF Sources				
		ERAF ⁽¹⁾	Other					
Lynwood								
Unrestricted	151,024,604	11,577,232	27,048,062	189,649,899	0	3,608,540	27,527,718	220,786,157
Restricted	0	0	0	0	33,746,567	50,387,126	(3,076,922)	81,056,771
Total	151,024,604	11,577,232	27,048,062	189,649,899	33,746,567	53,995,666	24,450,795	301,842,927
Percent	79.63%	6.10%	14.26%	62.83%	11.18%	17.89%	8.10%	100.00%
Manhattan Beach								
Unrestricted	9,312,223	3,077,176	54,823,682	67,213,080	0	1,746,756	7,663,971	76,623,806
Restricted	0	0	0	0	2,648,751	10,661,274	10,921,385	24,231,410
Total	9,312,223	3,077,176	54,823,682	67,213,080	2,648,751	12,408,030	18,585,355	100,855,216
Percent	13.85%	4.58%	81.57%	66.64%	2.63%	12.30%	18.43%	100.00%
Monrovia								
Unrestricted	35,780,353	4,253,996	23,139,272	63,173,621	0	1,747,416	2,309,125	67,230,163
Restricted	0	0	0	0	5,112,410	8,198,437	8,204,895	21,515,742
Total	35,780,353	4,253,996	23,139,272	63,173,621	5,112,410	9,945,853	10,514,020	88,745,905
Percent	56.64%	6.73%	36.63%	71.18%	5.76%	11.21%	11.85%	100.00%
Montebello								
Unrestricted	211,465,418	19,207,956	81,260,823	311,934,198	9,875,000	8,622,558	26,005,606	356,437,362
Restricted	0	0	0	0	49,394,150	55,698,390	28,886,227	133,978,767
Total	211,465,418	19,207,956	81,260,823	311,934,198	59,269,150	64,320,948	54,891,834	490,416,130
Percent	67.79%	6.16%	26.05%	63.61%	12.09%	13.12%	11.19%	100.00%
Norwalk-La Mirada								
Unrestricted	141,638,390	14,189,030	54,599,830	210,427,250	0	7,074,927	6,755,016	224,257,192
Restricted	0	0	0	0	27,692,253	49,342,937	4,929,592	81,964,783
Total	141,638,390	14,189,030	54,599,830	210,427,250	27,692,253	56,417,864	11,684,608	306,221,975
Percent	67.31%	6.74%	25.95%	68.72%	9.04%	18.42%	3.82%	100.00%
Palos Verdes Peninsula								
Unrestricted	45,649,242	7,114,062	65,579,125	118,342,429	377,928	3,181,066	25,952,850	147,854,273
Restricted	0	0	0	0	5,282,707	20,829,465	384,019	26,496,191
Total	45,649,242	7,114,062	65,579,125	118,342,429	5,660,635	24,010,531	26,336,870	174,350,464
Percent	38.57%	6.01%	55.41%	67.88%	3.25%	13.77%	15.11%	100.00%
Paramount								
Unrestricted	159,320,232	12,464,805	35,522,873	207,307,910	0	4,923,894	7,419,370	219,651,174
Restricted	0	0	0	0	28,439,895	38,293,471	15,546,190	82,279,556
Total	159,320,232	12,464,805	35,522,873	207,307,910	28,439,895	43,217,365	22,965,560	301,930,730
Percent	76.85%	6.01%	17.14%	68.66%	9.42%	14.31%	7.61%	100.00%

Table 6
General Fund Income Data - 2023-24
Unified School Districts

District	Local Control Funding Formula (LCFF) Sources				Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues
	State Aid	Property Taxes		Total LCFF Sources				
		ERAF ⁽¹⁾	Other					
Pasadena⁽²⁾								
Unrestricted	87,448,015	8,408,699	103,834,396	199,691,109	48,086	4,706,916	21,912,559	226,358,671
Restricted	0	0	0	0	48,760,091	52,533,694	7,263,077	108,556,862
Total	87,448,015	8,408,699	103,834,396	199,691,109	48,808,177	57,240,611	29,175,636	334,915,533
Percent	43.79%	4.21%	52.00%	59.62%	14.57%	17.09%	8.71%	100.00%
Pomona⁽²⁾								
Unrestricted	236,986,469	19,101,208	56,616,071	312,703,748	0	4,909,689	17,209,910	334,823,346
Restricted	0	0	0	0	72,382,715	59,592,357	12,825,688	144,800,761
Total	236,986,469	19,101,208	56,616,071	312,703,748	72,382,715	64,502,046	30,035,598	479,624,107
Percent	75.79%	6.11%	18.11%	65.20%	15.09%	13.45%	6.26%	100.00%
Redondo Beach								
Unrestricted	38,854,692	6,775,514	64,092,520	109,722,727	90,207	3,281,963	3,222,318	116,317,214
Restricted	0	0	0	0	6,170,736	13,564,518	4,255,214	23,990,468
Total	38,854,692	6,775,514	64,092,520	109,722,727	6,260,943	16,846,481	7,477,532	140,307,682
Percent	35.41%	6.18%	58.41%	78.20%	4.46%	12.01%	5.33%	100.00%
Rowland⁽²⁾								
Unrestricted	125,711,502	10,291,079	41,930,675	177,933,256	0	4,036,271	6,227,156	188,196,684
Restricted	0	0	0	0	24,467,952	43,917,385	4,924,835	73,310,172
Total	125,711,502	10,291,079	41,930,675	177,933,256	24,467,952	47,953,656	11,151,992	261,506,856
Percent	70.65%	5.78%	23.57%	68.04%	9.36%	18.34%	4.26%	100.00%
San Gabriel⁽²⁾								
Unrestricted	39,914,012	3,983,652	19,365,277	63,262,941	0	2,134,129	1,354,532	66,751,602
Restricted	0	0	0	0	6,721,034	9,166,884	7,588,187	23,476,106
Total	39,914,012	3,983,652	19,365,277	63,262,941	6,721,034	11,301,014	8,942,719	90,227,708
Percent	63.09%	6.30%	30.61%	70.11%	7.45%	12.52%	9.91%	100.00%
San Marino								
Unrestricted	12,592,742	2,029,666	18,389,044	33,011,452	0	865,034	9,404,120	43,280,606
Restricted	0	0	0	0	1,367,347	2,280,238	7,276,241	10,923,826
Total	12,592,742	2,029,666	18,389,044	33,011,452	1,367,347	3,145,273	16,680,360	54,204,432
Percent	38.15%	6.15%	55.71%	60.90%	2.52%	5.80%	30.77%	100.00%
Santa Monica-Malibu								
Unrestricted	8,585,849	0	118,910,150	127,495,999	0	2,565,172	62,693,793	192,754,964
Restricted	0	0	0	0	5,465,309	2,757,892	14,359,882	22,583,083
Total	8,585,849	0	118,910,150	127,495,999	5,465,309	5,323,064	77,053,675	215,338,048
Percent	6.73%	0.00%	93.27%	59.21%	2.54%	2.47%	35.78%	100.00%

Table 6
General Fund Income Data - 2023-24
Unified School Districts

District	Local Control Funding Formula (LCFF) Sources				Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues
	State Aid	Property Taxes		Total LCFF Sources				
		ERAF ⁽¹⁾	Other					
South Pasadena								
Unrestricted	32,318,778	4,177,066	17,158,855	53,654,699	0	1,674,131	3,720,170	59,049,000
Restricted	0	0	0	0	2,846,279	5,700,082	6,380,476	14,926,837
Total	32,318,778	4,177,066	17,158,855	53,654,699	2,846,279	7,374,212	10,100,646	73,975,837
Percent	60.23%	7.79%	31.98%	72.53%	3.85%	9.97%	13.65%	100.00%
Temple City								
Unrestricted	39,742,770	4,772,503	20,115,959	64,631,232	0	1,574,412	880,856	67,086,500
Restricted	0	0	0	0	4,271,929	11,359,526	7,791,950	23,423,406
Total	39,742,770	4,772,503	20,115,959	64,631,232	4,271,929	12,933,938	8,672,806	90,509,905
Percent	61.49%	7.38%	31.12%	71.41%	4.72%	14.29%	9.58%	100.00%
Torrance								
Unrestricted	130,991,898	17,980,801	110,544,179	259,516,878	118,234	8,177,469	12,363,047	280,175,627
Restricted	0	0	0	0	12,881,500	39,648,825	8,071,868	60,602,194
Total	130,991,898	17,980,801	110,544,179	259,516,878	12,999,734	47,826,294	20,434,915	340,777,821
Percent	50.48%	6.93%	42.60%	76.15%	3.81%	14.03%	6.00%	100.00%
Walnut Valley								
Unrestricted	98,449,221	12,339,793	50,378,855	161,167,869	0	4,546,812	5,839,028	171,553,709
Restricted	0	0	0	0	7,164,694	17,248,794	19,777,346	44,190,833
Total	98,449,221	12,339,793	50,378,855	161,167,869	7,164,694	21,795,606	25,616,374	215,744,543
Percent	61.08%	7.66%	31.26%	74.70%	3.32%	10.10%	11.87%	100.00%
West Covina⁽²⁾								
Unrestricted	84,895,043	7,444,865	19,376,297	111,716,205	81,360	3,346,932	9,255,485	124,399,983
Restricted	0	0	0	0	7,658,129	17,157,396	12,487,001	37,302,526
Total	84,895,043	7,444,865	19,376,297	111,716,205	7,739,489	20,504,328	21,742,487	161,702,509
Percent	75.99%	6.66%	17.34%	69.09%	4.79%	12.68%	13.45%	100.00%
Wiseburn⁽²⁾								
Unrestricted	12,663,355	1,490,424	13,613,571	27,767,350	0	628,006	3,730,408	32,125,764
Restricted	0	0	0	0	1,328,528	6,230,087	1,663,390	9,222,006
Total	12,663,355	1,490,424	13,613,571	27,767,350	1,328,528	6,858,093	5,393,799	41,347,770
Percent	45.61%	5.37%	49.03%	67.16%	3.21%	16.59%	13.04%	100.00%

Table 6
General Fund Income Data - 2023-24

Unified School Districts

District	Local Control Funding Formula (LCFF) Sources				Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues
	State Aid	Property Taxes		Total LCFF Sources				
		ERAF ⁽¹⁾	Other					
TOTAL UNIFIED								
Unrestricted	8,670,352,122	738,177,380	4,424,738,136	13,833,267,639	499,496,262	330,439,223	941,059,016	15,604,262,133
Restricted	0	0	33,386,084	33,386,084	2,651,125,860	3,020,481,698	521,420,934	6,226,414,580
Total	8,670,352,122	738,177,380	4,458,124,220	13,866,653,723	3,150,622,122	3,350,920,921	1,462,479,950	21,830,676,713
Percent	62.53%	5.32%	32.15%	63.52%	14.43%	15.35%	6.70%	100.00%
TOTAL EXCLUDING L.A. UNIFIED								
Unrestricted	4,335,269,032	449,508,194	2,345,756,565	7,130,533,792	11,106,675	186,662,120	483,798,656	7,812,101,235
Restricted	0	0	643,183	643,183	1,032,944,334	1,385,904,534	396,569,021	2,816,061,076
Total	4,335,269,032	449,508,194	2,346,399,748	7,131,176,975	1,044,051,009	1,572,566,654	880,367,677	10,628,162,311
Percent	60.79%	6.30%	32.90%	67.10%	9.82%	14.80%	8.28%	100.00%

(1) ERAF: Education Revenue Augmentation Fund.

(2) These districts may have charter school data included in their General Fund, although charter school ADA is excluded from the districts' LCFF revenue calculation ADA.

		FY24-25 Adopted Budget	FY24-25 Revised Budget	FY24-25 Estimated Spend	FY25-26 Estimated Carryover	FY25-26 Adopted Budget	Potential Funding	Recom for Defund	Recom for Fund 437	Current Project Status
PROJ	PROJECT TITLE									
420 - GENERAL FUND NON-RESERVES										
PB027	Traffic Calming Upgrades	146,000	146,000	125,500	20,500	-	20,500			May 12, 2025 Staff Report to award contract for Signalized Intersection Improvements allocated \$120,000 from this CIP
PE005	Vets Memorial HVAC Replc/Decarb	-	233,811	43,396	147,020	-				Remaining funds required for repayment of County loan for HVAC replacement project
PE007	Council Chambers Audio/Visual	-	700,000	628,962	71,038	-				The Audio/visual upgrades have been completed. The remaining funds are for the maintenance of new system included in the executed agreement.
PF022	VMC/Sr. Center Microgrid	-	53,745	-	53,745	-	53,745	53,745		This project has been cancelled.
PF025	Bicycle/Ped. Action Plan Implement	50,000	450,000	-	450,000	-	450,000		450,000	Staff is currently working with a consultant on the design for Culver Blvd Bike Facilities using Measure M local return. CIP PF025 funding was intended for the construction phase of the project along with \$250K from Fund 437 Traffic Mobility Fund allocated as part of the FY 26 Budget. <i>This could potentially be funded from Fund 437 Mobility Improvement Fund.</i>
PF027	PD Forensic Lab Rehab/Update	-	6,777		6,777	-	6,777	6,777		This project has been completed.
PF034	Emergency Shelter&Transitional Hsg	-	358,839	131,210	227,628	-				Remaining funds are necessary to close out the project grant requirements
PF035	Permanent Housing - Sunburst	-	-	89,966	(89,966)	-				
PF036	Public Works/Engineering Office	-	-	984	-	-				This project has been completed.
PF037	CCAD BID Improvement	-	71,200	43,600	27,600	-	17,600			This funding has been used to support the Arts District through street maintenance, street sweeping and lighting projects. The City is planning to spend \$10,000 on signs in FY 26.
PF040	Police Stn PA/Intercom/Radio System	-	300,000	50,000	250,000	-	225,000	225,000		Staff has completed phase 1 one of the proposed work. Phase 2 is estimated to be \$25,000. The remaining \$225,000 is intended to replacement end of life equipment in future years.
PF046	405 Freeway Underpass at Culver Blv	92,300	92,300	-	92,300	-	92,300	92,300		The project is intended to revitalize the spaces where encampments were present. During preliminary design it was determined that Caltrans needs to approve any City plans. Staff could look into Caltrans' grant opporunties.
PF047	405 Freeway Underpass at Venice Blv	86,000	86,000	-	86,000	-	86,000	86,000		The project is intended to revitalize the spaces where encampments were present. During preliminary design it was determined that Caltrans needs to approve any City plans. Staff could look into Caltrans' grant opporunties.
PF049	Lenawee Ave Storm Drain Rehabilitation	350,000	350,000	49,290	300,710	-				Staff worked with a consultant on the design phase and is preparing to take an item to City Council to approve the final plans and specifications for bidding.
PF050	Ballona Creek Bicycle	-	200,000	-	200,000	-	200,000		200,000	Staff took an item to Council as part of the August 11 agenda to award an agreement for feasibilty study not to exceed \$200,000. <i>This could potentially be funded from Fund 437 Mobility Improvement Fund.</i>

PROJ	PROJECT TITLE	FY24-25 Adopted Budget	FY24-25 Revised Budget	FY24-25 Estimated Spend	FY25-26 Estimated Carryover	FY25-26 Adopted Budget	Potential Funding	Recom for Defund	Recom for Fund 437	Current Project Status
PL010	Matteson/Sawtelle Traffic Improve.	-	279,847	-	35,803	-				This project is partially funded with mitigation fees
PL014	Traffic Signal Battery Backup Systm	150,000	150,000	148,991	1,009	-				The funds are encumbered in PO with Econolite.
PO008	Rancho Higuera NTMP	-	89,444	-	89,444					This project is partially funded with mitigation fees.
PO012	5-Year Update to Hazard Mitigation	-	80,358	4,390	75,968	-	75,968	75,968		This project has been completed. Council accepted the Mitigation Plan in August 2024.
PO016	Arts District Corridor	80,000	80,000		80,000	-	80,000			This project is for the removal of tree surrounds in the Arts District corridor. Staff is gathering community feedback on the tree surround to bring to Cultural Affairs Commission and City Council. No funds have been spent to date.
PO017	Arts District Median Replanting	300,000	300,000	-	300,000	-	300,000	300,000		Staff is currently working to design this project in-house. The funds are intended for construction.
PO018	CCAD Allocation for Lighting	70,000	70,000	70,000	-	-				
PP009	Sports Field Renovations	-	28,413	2,113	26,300	-	26,300			This funding was intended to fix the infield at Bill Botts field.
PP012	Retractable Bollard Install -CC Prk	-	-	-	-	-				
PP013	Culver City Park Fields	-	827,371	-	827,371	-	827,371			This project is intended to fix the ball fields at the top of Culver Park. This project is connected to CIP PP022 and the projects (and the project funding) is intended to be combined to fund construction. Staff has been working to schedule construction to minimize disruption to AYSO and Little League.
PP018	Culver City Plunge Backup Pool Heater	-	130,000	109,905	20,095	-	20,095	20,095		This project has been completed.
PP019	Parks Feasibility Study	-	-	-	-	-				
PP020	Sr Center Outdoor Patio Remodel	-	160,000	-	160,000	-	160,000			Staff has been working on the design in-house and is preparing to take an item to City Council soon.
PP023	Parks Master Plan	-	393,884	370,071	23,813	-	23,813	23,813		This project has been completed.
PS001	Concrete Street Rehabilitation	200,000	369,800	153,000	216,800	-	216,800			This project is intended to address ongoing concrete street rehabilitation work.
PS014	Jackson Ave. Pedestrian Walkway	-	254,759	253,102	1,657	-	1,657	1,657		The design contract has been closed.
PS016	Congestion Relief Project	-	196,947	-	196,947	-				This project is partially funded with mitigation fees.
PS018	Ballona Crk Bike/Ped Path Safety Enhancemnts	-	230,000	74,588	155,412	-				The City has received a grant for this projet. The funding is likely required matching funds. Staff is currently working with a consultant on the final design and permitting process.
PS019	Overland/Ranch/Kelmore-Redesign QB	-	-	6,915	-	-				
PS022	Galvin Street Parkway Expansion	-	8,357	217	8,140	-	8,140			
PS025	Arts District Parking Study	-	150,000	-	150,000	-	150,000	150,000		This project was originally allocated funding in FY 23. No funds have been spent to date.
PS029	Overland-Playa Ped/Bicycle Imp	250,000	250,000	-	250,000	-	250,000		250,000	Staff is currently working with a consultant on the design. This funding was intended to be used for construction along with \$750K from Fund 437 Traffic Mobility Fund allocated as part of the FY 26 Budget. <i>This funding could be replaced with additional funds from Fund 437 Mobility Improvement Fund.</i>
PS033	Culver Blvd Realignmt- CleanupPZ460	-	50,000	32,227	17,773	-				This project is partially funded with mitigation fees.

		FY24-25 Adopted Budget	FY24-25 Revised Budget	FY24-25 Estimated Spend	FY25-26 Estimated Carryover	FY25-26 Adopted Budget	Potential Funding	Recom for Defund	Recom for Fund 437	Current Project Status
PROJ	PROJECT TITLE									
PS036	New Higuera Street Sidewalk	135,000	135,000	10,620	124,380	-	124,380			Staff took an item to Council as part of the August 11 agenda to award a construction contract.
PS037	Ocean Drive Sidewalk – Overland Ave	225,000	225,000	19,670	205,330	-	205,330			Staff is currently working with a consultant on the design.
PS038	Concrete Slurry Seal 12654 Washingt	45,140	45,140	45,140	-	-				Project can be closed out.
PT001	Wireless Deployment-City Facilities	-	79,024	9,038	69,986	-	20,000			Staff intends to use at least \$50,000 of the remaining funding for necessary network security infrasture upgrades
PT007	Citywide Electronic Doc. Mgt. Sys.	25,000	53,543	29,150	24,392	-				The remaining funds are needed to pay for ongoing project implementation and maintenance.
PT010	Technology	250,000	306,668	83,518	223,150	-	100,000			Staff is currently working on implementing Phase 1. Staff was planning to use the remaining \$100,000 for Phase 2 at other City facilities (fire station 2, Senior Center, EOC, Vets)
PT012	Public Safety Camera Replacement	-	72,587	72,587	-	-				
PT015	Timekeeping Replacement Project	250,000	250,000	101,600	148,400	-				A contract for a new timekeeping system has been awarded. Staff is working with the vendor to begin implementation. Remaining funds are needed to complete the project implementation
PZ295	Citywide Alley Pavement	350,000	351,230	-	351,230	-	350,000	350,000		This funding was allocated in FY 24-25 to provide the City contribution to a potential AD or CFD funded project. No AD or CFD has been established.
PZ388	Technology Replacement Fund	315,000	475,815	133,721	342,094	-	100,000			Staff has been replacing laptops to prepare for Windows 11. Staff may be able to save \$100,000 from this effort but was contemplating using the savings to buy VMWare hardware because the licensing costs have tripled in the last 1.5 years
PZ428	Curb, Gutter, Sidewalk Replacement	-	622,171	543,252	78,919	-	78,919			
PZ429	Traffic Signal Replace/Upgrade	250,000	656,431	617,431	39,000	-				This project is partially funded with mitigation fees.
PZ497	Stormwater Discharge Program/NPDES	-	13,850	-	13,850	-	13,850			The City has on-going NPDES commitments requiring misc expenses.
PZ553	Higuera Street Bridge Replacement	-	66,243	66,243	-	-				
PZ554	Minor Pavement & Concrete Improve	150,000	279,998	-	279,998	-				This project is partially funded with mitigation fees.
PZ594	Fencing Replacement at Parks	-	35,000	-	35,000	-	35,000			Project has not started.
PZ599	Neighborhood Traffic Mgmt Program	-	113,046	-	113,046	-				This project is partially funded with mitigation fees.
PZ612	Upgrade Park Irrigation Systems	-	58,686	15,418	43,268	-	43,268			This project is ongoing. It is intended to implement irrigation upgrades to reduce water consumption.
PZ614	Performing Arts	-	30,000	30,000	-	-				
PZ636	Finance System Replacement	-	367,510	62,706	304,804	-	150,000			The City purchased its financial system ERP in 2012. This project is intended to fund necessary and ongoing upgrades to replace and improve outdated modules.
PZ638	Median Island Rehabilitation	36,159	86,366	72,607	13,759	-				Currently in construction.
PZ684	Street Light Upgrades	-	94,524	-	94,524	-				This project is partially funded with mitigation fees.
PZ754	Ficus Tree Replacement	40,000	40,000	-	40,000	-	40,000	40,000		Funds allocated in FY 25. No funds spent to date.
PZ811	Citywide Speed Zone Study	-	188,002	171,316	16,686	-	16,686			The City is required to conduct periodic speed zone surveys.
PZ826	Citywide Traffic Counts	-	1,434	1,434	-	-				

		FY24-25 Adopted Budget	FY24-25 Revised Budget	FY24-25 Estimated Spend	FY25-26 Estimated Carryover	FY25-26 Adopted Budget	Potential Funding	Recom for Defund	Recom for Fund 437	Current Project Status
PROJ	PROJECT TITLE									
PZ830	Skateboard Park Office	-	200,000	-	200,000	-	200,000			Project has not started.
PZ899	Park Facilities Improvements	-	33,192	-	33,192	-	33,192			Project has not started.
PZ902	Public Safety CAD/RMS/Mobile Units	-	190,293	121,816	68,476	-				The City is required to maintain its communication dispatch infrastructure as part of its agreement South Bay Regional Public Communications.
PZ923	Fox Hills Parking Supply Augment	250,000	250,000	67,098	182,902	-	182,902		182,902	Staff is currently working with a consultant on the design. This funding was intended to be used for construction along with \$75K from Fund 437 Traffic Mobility Fund allocated as part of the FY 26 Budget. <i>This funding could be replaced with additional funds from Fund 437 Mobility Improvement Fund.</i>
PZ938	Citywide Bridge Repairs	200,000	321,431	22,862	298,569	-				Currently in design. This is a federally funded project. Available funds could be needed for local match.
PZ941	Safe Routes to School	100,000	406,111	36,952	369,159	-	83,959			On July 14, 2025, Council approved an agreement for a Tri-School Traffic Study with a NTE of \$285,200.
	420 - GENERAL FUND NON-RESERVES Total	4,395,599	13,196,146	4,722,605	8,194,000	-	5,069,552	1,425,354	1,082,902	
420F - GENERAL FUND FACILITY PLANNING RESERVES										
PA008	Veterans Park Parking Lot Resurfacing	100,000	100,000	-	100,000	450,000				The project has not started yet.
PE002	Radio System Replacement	327,210	784,393	462,284	324,790	561,000				This project is intended to fund the continued replacement of the Fire Department's radio system. On July 14, 2025 Council authorized a purchase order in the amount of \$534,529 to purchase portable radios.
PF013	Fire Station Renovations	275,000	597,184	91,516	505,669	225,000				In January 2025, Council approved the plans and specifications for bidding. Staff took an item to Council as part of the August 11 agenda to award a construction contract in an amount not-to-exceed \$366,687
PF020	PD Locker Rooms/Restrooms Rehab	200,000	743,013	40,925	702,089	-				In August 2023, Council approved the plans and specifications for bidding. The Project is currently out to bid. Bids are due August 21, 2025
PF028	Parks Building Renovations	200,000	400,000	-	400,000	100,000				This is an ongoing annual project that provides funding for minor maintenance repairs and upgrades to the City's Parks and Recreation Facilities on an as-needed basis
PF029	Ivy Substation Building Improvement	50,000	768,086	6,146	761,940	-				In May 2025, Council approved the plans and specifications for bidding. Bids were due on July 31, 2025. Staff is reviewing bids and preparing to take a item to Council to award an agreement for roof replacement.
PF039	Police Stn Bldg Imp/Pntg & Window	450,000	714,053	513,243	200,810	125,000				The window replacement and exterior painting has been completed. Phase 2 of the project to paint the interior has not started yet.
PF041	PW City Yard HVAC Replacement	150,000	300,000	300,000	-	350,000				The City has entered into an agreement with a contractor for this project. Construction is currently underway.

		FY24-25 Adopted Budget	FY24-25 Revised Budget	FY24-25 Estimated Spend	FY25-26 Estimated Carryover	FY25-26 Adopted Budget	Potential Funding	Recom for Defund	Recom for Fund 437	Current Project Status
PROJ	PROJECT TITLE									
PF042	City Hall/PD Elevator Upgrades	150,000	350,000	-	350,000	150,000				This project is intended to upgrade the elevators at City Hall. The project is in preliminary design.
PF048	City Hall Second Floor Lobby Area Security	132,500	132,500	-	132,500	-				This project is intended to enhance security for the City Hall 2nd floor lobby area. Staff took an item to Council as part of the August 11 agenda to approve an agreement for design.
PF051	Police Station Flooring	-	-	-	-	600,000				This project is intended to replace the flooring in the Police Station. The project is in design in-house.
PP011	Plunge Vessel Resurfacing	200,000	410,188	-	410,188	200,000				The project is intended to resurface the City's pool and pool deck. The project is in preliminary design.
PP014	Park Playground Rehabilitation	600,000	998,878	205,425	793,453	-				This project is an ongoing project to rehabilitate the City's parks in rotation.
PP017	Blanco Park Bldg/Trailer Replacement	150,000	300,000	-	300,000	150,000				This project is intended to replace the Blanco Park Building/Trailer which currently requires repairs beyond what can be accomplished with annual maintenance of the facility. The project is in preliminary design.
PP024	Media Park/Lighting Furniture	80,000	80,000	68,887	11,113	-				Project is currently underway.
PP028	Sound Proofing of Tennis Courts	150,000	150,000	49,643	100,357	-				Soundproof fencing has been installed at Elenda Courts.
PZ132	Building Repairs	750,000	2,899,647	1,095,342	1,804,305	840,000				This project encompasses many of the City's ongoing building repair projects including but not limited to HVAC upgrades for City server room, elevator repairs, fence maintenance, terminate abatement, security system upgrades, maintenance and repairs, HR & Finance Office Conversion, Senior Center Flooring and Kitchen Appliance Replacement, Police Station Roof Replacement, City Hall Upgrade Siemens Fire
PZ844	UST Upgrades on City Property	450,000	467,686	17,547	450,139	-				This project is intended to upgrade underground storage tanks. The project is in preliminary design.
PZ876	Vet's Memorial Bldg Refurbish	150,000	167,537	-	167,537	150,000				This project is intended to address needed upgrades to the building. The project is in preliminary design.
	420F - GEN. FUND FAC. PLAN. RESERVES Total	4,564,710	10,363,167	2,850,959	7,514,890	3,901,000				
PP008	Lindberg Park Improvement Project	-	-	-	-	300,000				New project funded in FY 26 intended to replace the playground. The money is intended to cover design costs, and construction documents with the new playground being installed in FY 27. Design work has not started.
PP010	Upgrade Vet's Ball Field Lighting	150,000	250,000	-	250,000	600,000				The City has issued a Request for Proposals to replace the ball field lighting. Proposals are due August 7. Staff is preparing to take an item to Council in September to award an agreement.
PP022	Assessment of CC Park Hillside Slope	30,000	400,000	33,732	366,268	-				The City is currently working with a consultant on the design. This project is connected to CIP PP013 and the project funding is intended to be combined to fund construction.
PP027	New Park Signage in all Parks	36,000	36,000	-	36,000	-				Staff has been working on the sign design in-house and is preparing to place a sign order.

		FY24-25 Adopted Budget	FY24-25 Revised Budget	FY24-25 Estimated Spend	FY25-26 Estimated Carryover	FY25-26 Adopted Budget	Potential Funding	Recom for Defund	Recom for Fund 437	Current Project Status	
PROJ	PROJECT TITLE										
PP029	Tellefson Park Remodel	-	-	-	-	210,000				New project funded in FY 26. This project was identified in the Parks Plan and requested by the PRCS Commission. This funding is for design and producing construction documents.	
PZ640	Resurface/Restripe Sports Courts	250,000	259,956	-	259,956	-				Staff is currently preparing to release a request for proposals for this project.	
	420R - GEN. FUND FAC. PLAN. RESERVES Total	466,000	945,956	33,732	912,224	1,110,000					