

OCEAN VIEW SCHOOL DISTRICT
17200 Pinehurst Lane
Huntington Beach, CA 92647

PRELIMINARY BUDGET 2024-2025

Michael Conroy, Ed.D.
Superintendent

Keith Farrow
Assistant Superintendent,
Administrative Services

Fiscal Services

Timothy Golden, Director, Fiscal Services
Jose Velazquez, Accountant
Teri Bonds, Fiscal Analyst
Laura Leecing, Accounting Technician

Board of Trustees

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June 11, 2024

OCEAN VIEW SCHOOL DISTRICT

**PRELIMINARY BUDGET
2024-2025**

GENERAL FUND

			2023-24 Estimated Actuals			2024-25 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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	85,467,879.00	0.00	85,467,879.00	81,273,775.00	0.00	81,273,775.00	-4.9%
2) Federal Revenue		8100-8299	0.00	8,339,802.00	8,339,802.00	0.00	3,777,905.01	3,777,905.01	-54.7%
3) Other State Revenue		8300-8599	2,229,617.52	12,624,725.00	14,854,342.52	2,213,611.00	12,518,403.00	14,732,014.00	-0.8%
4) Other Local Revenue		8600-8799	3,889,344.00	6,450,286.89	10,339,630.89	2,322,873.00	6,012,106.38	8,334,979.38	-19.4%
5) TOTAL, REVENUES			91,586,840.52	27,414,813.89	119,001,654.41	85,810,259.00	22,308,414.39	108,118,673.39	-9.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	34,736,233.00	13,271,123.73	48,007,356.73	34,059,192.00	11,919,047.01	45,978,239.01	-4.2%
2) Classified Salaries		2000-2999	12,029,472.00	7,834,686.51	19,864,158.51	12,365,145.00	8,186,058.50	20,551,203.50	3.5%
3) Employee Benefits		3000-3999	18,112,404.00	12,723,547.00	30,835,951.00	17,902,990.00	12,401,962.00	30,304,952.00	-1.7%
4) Books and Supplies		4000-4999	1,824,340.00	2,638,943.51	4,463,283.51	1,608,017.00	1,550,720.33	3,158,737.33	-29.2%
5) Services and Other Operating Expenditures		5000-5999	8,078,843.00	7,730,387.80	15,809,230.80	7,741,117.00	6,082,437.00	13,823,554.00	-12.6%
6) Capital Outlay		6000-6999	875,410.00	2,755,832.00	3,631,242.00	322,915.00	2,500.00	325,415.00	-91.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	120,000.00	419,876.00	539,876.00	120,000.00	378,885.00	498,885.00	-7.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(804,386.00)	556,839.00	(247,547.00)	(830,045.00)	582,498.00	(247,547.00)	0.0%
9) TOTAL, EXPENDITURES			74,972,316.00	47,931,235.55	122,903,551.55	73,289,331.00	41,104,107.84	114,393,438.84	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,614,524.52	(20,516,421.66)	(3,901,897.14)	12,520,928.00	(18,795,693.45)	(6,274,765.45)	60.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	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	(17,365,703.80)	17,365,703.80	0.00	(17,416,730.00)	17,416,730.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,365,703.80)	16,865,703.80	(500,000.00)	(17,416,730.00)	16,916,730.00	(500,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(751,179.28)	(3,650,717.86)	(4,401,897.14)	(4,895,802.00)	(1,878,963.45)	(6,774,765.45)	53.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,273,019.00	20,595,115.54	42,868,134.54	21,521,839.72	16,944,397.68	38,466,237.40	-10.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,273,019.00	20,595,115.54	42,868,134.54	21,521,839.72	16,944,397.68	38,466,237.40	-10.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,273,019.00	20,595,115.54	42,868,134.54	21,521,839.72	16,944,397.68	38,466,237.40	-10.3%
2) Ending Balance, June 30 (E + F1e)			21,521,839.72	16,944,397.68	38,466,237.40	16,626,037.72	15,065,434.23	31,691,471.95	-17.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	53,000.00	0.00	53,000.00	53,000.00	0.00	53,000.00	0.0%
Stores		9712	55,000.00	0.00	55,000.00	55,000.00	0.00	55,000.00	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	16,944,397.68	16,944,397.68	0.00	15,065,434.23	15,065,434.23	-11.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	15,756,448.14	0.00	15,756,448.14	10,836,880.62	0.00	10,836,880.62	-31.2%
Textbook Adoption	0000	9760	1,000,000.00		1,000,000.00			0.00	
Technology Infrastructure	0000	9760	250,000.00		250,000.00			0.00	
Technology Device Replacement	0000	9760	500,000.00		500,000.00			0.00	
Facilities, Information Technology, and Food Service Vehicle Replacement	0000	9760	250,000.00		250,000.00			0.00	
Portable Classroom Replacement	0000	9760	0.00		0.00			0.00	
Heating, Ventilation, and Air Conditioning	0000	9760	1,000,000.00		1,000,000.00			0.00	
Asphalt Replacement	0000	9760	1,000,000.00		1,000,000.00			0.00	
Additional Reserve for Economic Uncertainty	0000	9760	11,756,448.14		11,756,448.14			0.00	
Textbook Adoption	0000	9760			0.00	1,000,000.00		1,000,000.00	
Technology Infrastructure	0000	9760			0.00	250,000.00		250,000.00	
Technology Device Replacement	0000	9760			0.00	500,000.00		500,000.00	
Facilities, Information Technology, and Food Service Vehicle Replacement	0000	9760			0.00	250,000.00		250,000.00	
Heating, Ventilation, and Air Conditioning	0000	9760			0.00	1,000,000.00		1,000,000.00	
Asphalt Replacement	0000	9760			0.00	1,000,000.00		1,000,000.00	
Additional Reserve for Economic Uncertainty	0000	9760			0.00	6,836,880.62		6,836,880.62	
d) Assigned									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
Other Assignments		9780	1,949,051.00	0.00	1,949,051.00	2,228,205.00	0.00	2,228,205.00	14.3%
Unrestricted Lottery (1100)	1100	9780	1,949,051.00		1,949,051.00			0.00	
Site Donation Carryover	0000	9780			0.00	300,000.00		300,000.00	
Unrestricted Lottery (1100)	1100	9780			0.00	1,928,205.00		1,928,205.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,708,340.58	0.00	3,708,340.58	3,452,952.10	0.00	3,452,952.10	-6.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	28,171,932.00	0.00	28,171,932.00	24,555,279.00	0.00	24,555,279.00	-12.8%
Education Protection Account State Aid - Current Year		8012	1,371,534.00	0.00	1,371,534.00	1,295,560.00	0.00	1,295,560.00	-5.5%
State Aid - Prior Years		8019	434,570.00	0.00	434,570.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	187,419.00	0.00	187,419.00	187,419.00	0.00	187,419.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	46,529,973.00	0.00	46,529,973.00	46,529,973.00	0.00	46,529,973.00	0.0%
Unsecured Roll Taxes		8042	1,498,177.00	0.00	1,498,177.00	1,498,177.00	0.00	1,498,177.00	0.0%
Prior Years' Taxes		8043	790,931.00	0.00	790,931.00	790,931.00	0.00	790,931.00	0.0%
Supplemental Taxes		8044	1,168,169.00	0.00	1,168,169.00	1,168,169.00	0.00	1,168,169.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,885,526.00	0.00	2,885,526.00	2,885,526.00	0.00	2,885,526.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,597,767.00	0.00	3,597,767.00	3,597,767.00	0.00	3,597,767.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			86,635,998.00	0.00	86,635,998.00	82,508,801.00	0.00	82,508,801.00	-4.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,168,119.00)	0.00	(1,168,119.00)	(1,235,026.00)	0.00	(1,235,026.00)	5.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			85,467,879.00	0.00	85,467,879.00	81,273,775.00	0.00	81,273,775.00	-4.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,663,450.00	1,663,450.00	0.00	1,679,873.00	1,679,873.00	1.0%
Special Education Discretionary Grants		8182	0.00	149,506.00	149,506.00	0.00	153,042.00	153,042.00	2.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,676,281.13	1,676,281.13		1,266,056.00	1,266,056.00	-24.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		208,534.00	208,534.00		208,534.00	208,534.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		182,926.00	182,926.00		182,156.00	182,156.00	-0.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		126,279.00	126,279.00		117,258.00	117,258.00	-7.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	4,332,825.87	4,332,825.87	0.00	170,986.01	170,986.01	-96.1%
TOTAL, FEDERAL REVENUE			0.00	8,339,802.00	8,339,802.00	0.00	3,777,905.01	3,777,905.01	-54.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		290,772.00	290,772.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	240,302.00	0.00	240,302.00	235,000.00	0.00	235,000.00	-2.2%
Lottery - Unrestricted and Instructional Materials		8560	1,142,475.00	455,589.00	1,598,064.00	1,142,475.00	455,589.00	1,598,064.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		152,613.00	152,613.00		152,613.00	152,613.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	846,840.52	11,725,751.00	12,572,591.52	836,136.00	11,910,201.00	12,746,337.00	1.4%
TOTAL, OTHER STATE REVENUE			2,229,617.52	12,624,725.00	14,854,342.52	2,213,611.00	12,518,403.00	14,732,014.00	-0.8%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	13,000.00	0.00	13,000.00	13,000.00	0.00	13,000.00	0.0%
Interest		8660	1,850,000.00	6,049.00	1,856,049.00	1,600,000.00	6,049.00	1,606,049.00	-13.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	4,101.00	0.00	4,101.00	4,101.00	0.00	4,101.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,022,243.00	602,495.89	2,624,738.89	705,772.00	529,718.38	1,235,490.38	-52.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		5,841,742.00	5,841,742.00		5,476,339.00	5,476,339.00	-6.3%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,889,344.00	6,450,286.89	10,339,630.89	2,322,873.00	6,012,106.38	8,334,979.38	-19.4%
TOTAL, REVENUES			91,586,840.52	27,414,813.89	119,001,654.41	85,810,259.00	22,308,414.39	108,118,673.39	-9.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	29,814,377.00	10,587,216.73	40,401,593.73	29,145,990.00	9,167,437.01	38,313,427.01	-5.2%
Certificated Pupil Support Salaries		1200	924,999.00	1,349,590.00	2,274,589.00	656,397.00	1,400,840.00	2,057,237.00	-9.6%
Certificated Supervisors' and Administrators' Salaries		1300	3,898,589.00	772,819.00	4,671,408.00	4,038,872.00	759,926.00	4,798,798.00	2.7%
Other Certificated Salaries		1900	98,268.00	561,498.00	659,766.00	217,933.00	590,844.00	808,777.00	22.6%
TOTAL, CERTIFICATED SALARIES			34,736,233.00	13,271,123.73	48,007,356.73	34,059,192.00	11,919,047.01	45,978,239.01	-4.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,297,485.00	5,037,348.00	6,334,833.00	1,265,722.00	5,312,134.00	6,577,856.00	3.8%
Classified Support Salaries		2200	4,323,480.00	1,661,075.51	5,984,555.51	4,157,393.00	1,660,391.50	5,817,784.50	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	1,119,586.00	420,884.00	1,540,470.00	1,401,699.00	506,814.00	1,908,513.00	23.9%
Clerical, Technical and Office Salaries		2400	4,496,684.00	423,579.00	4,920,263.00	4,736,204.00	405,930.00	5,142,134.00	4.5%
Other Classified Salaries		2900	792,237.00	291,800.00	1,084,037.00	804,127.00	300,789.00	1,104,916.00	1.9%
TOTAL, CLASSIFIED SALARIES			12,029,472.00	7,834,686.51	19,864,158.51	12,365,145.00	8,186,058.50	20,551,203.50	3.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,514,876.00	7,673,019.00	14,187,895.00	6,444,274.00	7,400,542.00	13,844,816.00	-2.4%
PERS		3201-3202	2,825,841.00	1,842,568.00	4,668,409.00	2,899,622.00	1,937,611.00	4,837,233.00	3.6%
OASDI/Medicare/Alternative		3301-3302	1,403,213.00	741,528.00	2,144,741.00	1,394,535.00	748,083.00	2,142,618.00	-0.1%
Health and Welfare Benefits		3401-3402	5,711,246.00	2,142,485.00	7,853,731.00	5,625,548.00	2,025,545.00	7,651,093.00	-2.6%
Unemployment Insurance		3501-3502	23,297.00	10,827.00	34,124.00	23,211.00	10,049.00	33,260.00	-2.5%
Workers' Compensation		3601-3602	708,497.00	313,120.00	1,021,617.00	665,189.00	280,132.00	945,321.00	-7.5%
OPEB, Allocated		3701-3702	275,000.00	0.00	275,000.00	200,177.00	0.00	200,177.00	-27.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	650,434.00	0.00	650,434.00	650,434.00	0.00	650,434.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,112,404.00	12,723,547.00	30,835,951.00	17,902,990.00	12,401,962.00	30,304,952.00	-1.7%

			2023-24 Estimated Actuals			2024-25 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)	
Description	Resource Codes	Object Codes							
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	11,530.00	20,500.00	32,030.00	20,000.00	20,000.00	40,000.00	24.9%
Materials and Supplies		4300	1,609,466.00	2,028,945.51	3,638,411.51	1,401,765.00	1,213,210.88	2,614,975.88	-28.1%
Noncapitalized Equipment		4400	203,344.00	589,498.00	792,842.00	186,252.00	317,509.45	503,761.45	-36.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,824,340.00	2,638,943.51	4,463,283.51	1,608,017.00	1,550,720.33	3,158,737.33	-29.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	126,363.00	126,363.00	0.00	126,363.00	126,363.00	0.0%
Travel and Conferences		5200	110,383.00	121,047.00	231,430.00	124,588.00	94,140.00	218,728.00	-5.5%
Dues and Memberships		5300	33,325.00	2,152.00	35,477.00	30,325.00	2,152.00	32,477.00	-8.5%
Insurance	5400 - 5450		969,255.00	0.00	969,255.00	967,810.00	0.00	967,810.00	-0.1%
Operations and Housekeeping Services		5500	2,526,150.00	0.00	2,526,150.00	2,412,850.00	0.00	2,412,850.00	-4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	452,331.00	503,904.00	956,235.00	443,898.00	420,373.00	864,271.00	-9.6%
Transfers of Direct Costs		5710	(46,492.00)	46,492.00	0.00	(77,825.00)	77,825.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(7,856.00)	0.00	(7,856.00)	(8,331.00)	0.00	(8,331.00)	6.0%
Professional/Consulting Services and Operating Expenditures		5800	3,659,165.00	6,914,491.80	10,573,656.80	3,451,387.00	5,348,994.00	8,800,381.00	-16.8%
Communications		5900	382,582.00	15,938.00	398,520.00	396,415.00	12,590.00	409,005.00	2.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,078,843.00	7,730,387.80	15,809,230.80	7,741,117.00	6,082,437.00	13,823,554.00	-12.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,000.00	2,440,611.00	2,455,611.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	860,410.00	315,221.00	1,175,631.00	322,915.00	2,500.00	325,415.00	-72.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			875,410.00	2,755,832.00	3,631,242.00	322,915.00	2,500.00	325,415.00	-91.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	394,158.00	394,158.00	0.00	378,885.00	378,885.00	-3.9%
Payments to County Offices		7142	120,000.00	25,718.00	145,718.00	120,000.00	0.00	120,000.00	-17.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			120,000.00	419,876.00	539,876.00	120,000.00	378,885.00	498,885.00	-7.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(556,839.00)	556,839.00	0.00	(582,498.00)	582,498.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(247,547.00)	0.00	(247,547.00)	(247,547.00)	0.00	(247,547.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(804,386.00)	556,839.00	(247,547.00)	(830,045.00)	582,498.00	(247,547.00)	0.0%
TOTAL, EXPENDITURES			74,972,316.00	47,931,235.55	122,903,551.55	73,289,331.00	41,104,107.84	114,393,438.84	-6.9%
INTERFUND TRANSFERS									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
From: Bond Interest and Redemption Fund		8914	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Other Authorized Interfund Transfers In		8919	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
(a) TOTAL, INTERFUND TRANSFERS IN			0,00	0,00	0,00	0,00	0,00	0,00	0,0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
To: Special Reserve Fund		7612	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
To State School Building Fund/County School Facilities Fund		7613	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
To: Cafeteria Fund		7616	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Other Authorized Interfund Transfers Out		7619	0,00	500,000,00	500,000,00	0,00	500,000,00	500,000,00	0,0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0,00	500,000,00	500,000,00	0,00	500,000,00	500,000,00	0,0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Proceeds from Leases		8972	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Proceeds from Lease Revenue Bonds		8973	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Proceeds from SBITAs		8974	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
All Other Financing Sources		8979	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
(c) TOTAL, SOURCES			0,00	0,00	0,00	0,00	0,00	0,00	0,0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
All Other Financing Uses		7699	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
(d) TOTAL, USES			0,00	0,00	0,00	0,00	0,00	0,00	0,0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(17,365,703.80)	17,365,703.80	0,00	(17,416,730.00)	17,416,730.00	0,00	0,0%
Contributions from Restricted Revenues		8990	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
(e) TOTAL, CONTRIBUTIONS			(17,365,703.80)	17,365,703.80	0,00	(17,416,730.00)	17,416,730.00	0,00	0,0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)									
			(17,365,703.80)	16,865,703.80	(500,000.00)	(17,416,730.00)	16,916,730.00	(500,000.00)	0,0%

			2023-24 Estimated Actuals			2024-25 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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	85,467,879.00	0.00	85,467,879.00	81,273,775.00	0.00	81,273,775.00	-4.9%
2) Federal Revenue		8100-8299	0.00	8,339,802.00	8,339,802.00	0.00	3,777,905.01	3,777,905.01	-54.7%
3) Other State Revenue		8300-8599	2,229,617.52	12,624,725.00	14,854,342.52	2,213,611.00	12,518,403.00	14,732,014.00	-0.8%
4) Other Local Revenue		8600-8799	3,889,344.00	6,450,286.89	10,339,630.89	2,322,873.00	6,012,106.38	8,334,979.38	-19.4%
5) TOTAL, REVENUES			91,586,840.52	27,414,813.89	119,001,654.41	85,810,259.00	22,308,414.39	108,118,673.39	-9.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	44,540,373.00	28,950,165.91	73,490,538.91	42,500,416.00	26,123,349.89	68,623,765.89	-6.6%
2) Instruction - Related Services	2000-2999		8,432,923.00	2,907,322.13	11,340,245.13	8,731,026.00	2,919,836.50	11,650,862.50	2.7%
3) Pupil Services	3000-3999		5,981,347.00	2,847,607.51	8,828,954.51	4,698,916.00	2,697,514.45	7,396,430.45	-16.2%
4) Ancillary Services	4000-4999		90,622.00	5,606,302.00	5,696,924.00	90,722.00	4,159,314.00	4,250,036.00	-25.4%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,090,493.00	638,350.00	8,728,843.00	9,722,071.00	664,009.00	10,386,080.00	19.0%
8) Plant Services	8000-8999		7,716,558.00	6,561,612.00	14,278,170.00	7,426,180.00	4,161,199.00	11,587,379.00	-18.8%
9) Other Outgo	9000-9999		120,000.00	419,876.00	539,876.00	120,000.00	378,885.00	498,885.00	-7.6%
10) TOTAL, EXPENDITURES			74,972,316.00	47,931,235.55	122,903,551.55	73,289,331.00	41,104,107.84	114,393,438.84	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			16,614,524.52	(20,516,421.66)	(3,901,897.14)	12,520,928.00	(18,795,693.45)	(6,274,765.45)	60.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	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		(17,365,703.80)	17,365,703.80	0.00	(17,416,730.00)	17,416,730.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,365,703.80)	16,865,703.80	(500,000.00)	(17,416,730.00)	16,916,730.00	(500,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(751,179.28)	(3,650,717.86)	(4,401,897.14)	(4,895,802.00)	(1,878,963.45)	(6,774,765.45)	53.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		22,273,019.00	20,595,115.54	42,868,134.54	21,521,839.72	16,944,397.68	38,466,237.40	-10.3%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,273,019.00	20,595,115.54	42,868,134.54	21,521,839.72	16,944,397.68	38,466,237.40	-10.3%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,273,019.00	20,595,115.54	42,868,134.54	21,521,839.72	16,944,397.68	38,466,237.40	-10.3%
2) Ending Balance, June 30 (E + F1e)			21,521,839.72	16,944,397.68	38,466,237.40	16,626,037.72	15,065,434.23	31,691,471.95	-17.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		53,000.00	0.00	53,000.00	53,000.00	0.00	53,000.00	0.0%
Stores	9712		55,000.00	0.00	55,000.00	55,000.00	0.00	55,000.00	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	16,944,397.68	16,944,397.68	0.00	15,065,434.23	15,065,434.23	-11.1%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		15,756,448.14	0.00	15,756,448.14	10,836,880.62	0.00	10,836,880.62	-31.2%
Textbook Adoption	0000	9760	1,000,000.00		1,000,000.00			0.00	
Technology Infrastructure	0000	9760	250,000.00		250,000.00			0.00	
Technology Device Replacement	0000	9760	500,000.00		500,000.00			0.00	
Facilities, Information Technology, and Food Service Vehicle Replacement	0000	9760	250,000.00		250,000.00			0.00	
Portable Classroom Replacement	0000	9760	0.00		0.00			0.00	
Heating, Ventilation, and Air Conditioning	0000	9760	1,000,000.00		1,000,000.00			0.00	
Asphalt Replacement	0000	9760	1,000,000.00		1,000,000.00			0.00	
Additional Reserve for Economic Uncertainty	0000	9760	11,756,448.14		11,756,448.14			0.00	
Textbook Adoption	0000	9760			0.00	1,000,000.00		1,000,000.00	
Technology Infrastructure	0000	9760			0.00	250,000.00		250,000.00	
Technology Device Replacement	0000	9760			0.00	500,000.00		500,000.00	
Facilities, Information Technology, and Food Service Vehicle Replacement	0000	9760			0.00	250,000.00		250,000.00	
Heating, Ventilation, and Air Conditioning	0000	9760			0.00	1,000,000.00		1,000,000.00	
Asphalt Replacement	0000	9760			0.00	1,000,000.00		1,000,000.00	
Additional Reserve for Economic Uncertainty	0000	9760			0.00	6,836,880.62		6,836,880.62	
d) Assigned									

DescriptionFunction CodesObject Codes			2023-24 Estimated Actuals			2024-25 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)	
Other Assignments (by Resource/Object)		9780	1,949,051.00	0.00	1,949,051.00	2,228,205.00	0.00	2,228,205.00	14.3%
Unrestricted Lottery (1100)	1100	9780	1,949,051.00		1,949,051.00			0.00	
Site Donation Carryover	0000	9780			0.00	300,000.00		300,000.00	
Unrestricted Lottery (1100)	1100	9780			0.00	1,928,205.00		1,928,205.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,708,340.58	0.00	3,708,340.58	3,452,952.10	0.00	3,452,952.10	-6.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	2,460,581.00	2,587,527.00
6211	Literacy Coaches and Reading Specialists Grant Program	461,043.00	327,942.00
6266	Educator Effectiveness, FY 2021-22	917,889.00	458,944.00
6300	Lottery: Instructional Materials	2,740,037.00	2,970,626.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,646,001.00	2,109,001.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	652,781.00	1,305,762.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	33,259.45	0.00
7311	Classified School Employee Professional Development Block Grant	46,702.00	46,702.00
7435	Learning Recovery Emergency Block Grant	6,887,180.00	5,160,006.00
7510	Low-Performing Students Block Grant	26,375.23	26,375.23
9010	Other Restricted Local	72,549.00	72,549.00
Total, Restricted Balance		16,944,397.68	15,065,434.23

OCEAN VIEW SCHOOL DISTRICT

**PRELIMINARY BUDGET
2024-2025**

MULTI-YEAR PROJECTIONS

**OCEAN VIEW SCHOOL DISTRICT
MULTI YEAR PROJECTION**

2024-2025 Combined Budget							
	8.22% COLA		1.07% COLA	2.93% COLA		3.08% COLA	
Description	2023-2024 Estimated Actuals	2024-2025 Prelim Adopted Budget	Percent Of Change	2025-2026 Est. Budget	Percent Of Change	2026-2027 Est. Budget	Percent Of Change
Beginning Balance July 1	\$ 42,868,135	\$ 38,466,237	-10.3%	\$ 31,691,472	-17.6%	\$ 25,537,471	-19.4%
Restatements	\$ -	\$ -		\$ -		\$ -	
Total Beg. Balance	\$ 42,868,135	\$ 38,466,237	-10.3%	\$ 31,691,472	-17.6%	\$ 25,537,471	-19.4%
Revenue							
LCFF	\$ 85,467,879	\$ 81,273,775	-4.9%	\$ 81,308,057	0.0%	\$ 81,804,748	0.6%
Federal Revenue	\$ 8,339,802	\$ 3,777,905	-54.7%	\$ 3,606,919	-4.5%	\$ 3,606,919	0.0%
Other State Revenue	\$ 14,854,343	\$ 14,732,014	-0.8%	\$ 14,732,014	0.0%	\$ 14,732,014	0.0%
Other Local Revenue	\$ 10,339,631	\$ 8,334,979	-19.4%	\$ 7,535,761	-9.6%	\$ 7,709,726	2.3%
Total Revenues:	\$ 119,001,654	\$ 108,118,673	-9.1%	\$ 107,182,751	-0.9%	\$ 107,853,407	0.6%
Expenditures							
Certificated Salaries	\$ 48,007,357	\$ 45,978,239	-4.2%	\$ 45,949,993	-0.1%	\$ 46,033,790	0.2%
Classified Salaries	\$ 19,864,159	\$ 20,551,204	3.5%	\$ 20,327,746	-1.1%	\$ 20,479,783	0.7%
Employee Benefits	\$ 30,835,951	\$ 30,304,952	-1.7%	\$ 30,228,797	-0.3%	\$ 30,188,172	-0.1%
Books & Supplies	\$ 4,463,284	\$ 3,158,737	-29.2%	\$ 2,935,036	-7.1%	\$ 2,959,647	0.8%
Services, Other Operating Expenses	\$ 15,809,231	\$ 13,823,554	-12.6%	\$ 12,008,428	-13.1%	\$ 12,296,780	2.4%
Capital Outlay	\$ 3,631,242	\$ 325,415	-91.0%	\$ 1,135,415	248.9%	\$ 75,415	-93.4%
Other Outgo	\$ 539,876	\$ 498,885	-7.6%	\$ 498,885	0.0%	\$ 498,885	0.0%
Support Costs	\$ (247,547)	\$ (247,547)	0.0%	\$ (247,547)	0.0%	\$ (247,547)	0.0%
Other Adjustments							
Total Expenditures:	\$ 122,903,552	\$ 114,393,439	-6.9%	\$ 112,836,752	-1.4%	\$ 112,284,924	-0.5%
Other Financing Sources/Uses:							
Interfund Transfers In/(Out)	\$ (500,000)	\$ (500,000)	0.0%	\$ (500,000)	0.0%	\$ (500,000)	0.0%
Other Sources/Uses	\$ -	\$ -		\$ -	0.0%	\$ -	0.0%
Contribution	\$ -	\$ -		\$ -	0.0%	\$ -	0.0%
Total Expenditures & Other Sources/Uses	\$ 123,403,552	\$ 114,893,439	-6.9%	\$ 113,336,752	-1.4%	\$ 112,784,924	-0.5%
Net Inc. (Dec.) in Fund Balance	\$ (4,401,897)	\$ (6,774,765)	53.9%	\$ (6,154,001)	-9.2%	\$ (4,931,517)	-19.9%
Ending balance	\$ 38,466,237	\$ 31,691,472	-17.6%	\$ 25,537,471	-19.4%	\$ 20,605,954	-19.3%
Components of Ending Balance:							
Revolving Cash	\$ 53,000	\$ 53,000		\$ 53,000		\$ 53,000	
Stores	\$ 55,000	\$ 55,000		\$ 55,000		\$ 55,000	
Legally Restricted Balance	\$ 16,944,398	\$ 15,065,434		\$ 12,926,834		\$ 13,129,640	
Board Commitments	\$ 15,756,448	\$ 10,836,881		\$ -		\$ -	
Assignments (Unrestricted Lottery)	\$ 1,949,051	\$ 2,228,205		\$ 2,009,775		\$ 2,009,775	
3% Economic Uncertainties Reserve	\$ 3,708,341	\$ 3,452,952		\$ 3,406,236		\$ 3,389,676	
Unassigned/Unappropriated Amount	\$ -	\$ -		7,086,625.92		1,968,863	

OCEAN VIEW SCHOOL DISTRICT

**PRELIMINARY BUDGET
2024-2025**

AVERAGE DAILY ATTENDANCE

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,318.22	6,318.22	6,850.21	6,130.25	6,130.25	6,470.34
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,318.22	6,318.22	6,850.21	6,130.25	6,130.25	6,470.34
5. District Funded County Program ADA						
a. County Community Schools	7.15	7.15	7.15	7.15	7.15	7.15
b. Special Education-Special Day Class	.31	.31	.31	.31	.31	.31
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	7.46	7.46	7.46	7.46	7.46	7.46
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,325.68	6,325.68	6,857.67	6,137.71	6,137.71	6,477.80
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

OCEAN VIEW SCHOOL DISTRICT

**PRELIMINARY BUDGET
2024-2025**

LOCAL CONTROL FUNDING FORMULA

66613

5 digit District code or 7 digit School code (from the CDS code)

NO

Is this calculation for a new charter school? (select from drop down list)

District

Projection Type

5/30/2024

Projection Date

LEA: Ocean View

Projection Title: 2024-25 Adopted Budget

Created by: Timothy Golden

Email: tgolden@ovsd.org

Phone: (714) 847-2551

PY3

PY2

PY1

CY

CY1

CY2

Ocean View (66613)

2021-22

2022-23

2023-24

2024-25

2025-26

2026-27

(1) UNIVERSAL ASSUMPTIONS

Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <small>(prefilled as calculated by the Department of Finance, DOF)</small>	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%
Statutory COLA	1.70%	6.56%	8.22%	1.07%	2.93%	3.08%
Augmentation/(COLA Suspension)	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ -	\$ 2,813	\$ 3,044	\$ 3,077	\$ 3,167	\$ 3,265
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	73.31789035%	12.74780911%	48.75954508%	48.75954508%	48.75954508%	48.75954508%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	75.37156903%	12.84814107%	48.75954508%	48.75954508%	48.75954508%	48.75954508%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ocean View (66613)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF							
NEW CHARTER SCHOOLS		New Charter School Name: <input type="text"/>					
		Year that charter starts operation (select from drop down list): <input type="text" value="2022-23"/>					
(a) TRANSFER OF IN-LIEU PROPERTY TAX		Note: Charter schools should contact sponsoring district(s) for in-lieu estimate					
I-4	F-6 / F-7 In-Lieu of Property Tax	-	-	-			
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)							
A-1.2, A-2.2, A-3.2	Enrollment (second prior year)	-	-				
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)	-	-				
A-1, A-2, A-3	Enrollment	-	-	-			
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)	-	-				
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)	-	-				
B-1, B-2, B-3	Unduplicated Pupil Count	-	-	-			
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location							
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.							
D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)							
ADA used for the Transitional Kindergarten Add-on ONLY :							
G-4	TK (NEW beginning 2022-23)	-	-	-			
ADA used for Base, Supplemental and Concentration Grant Calculations:							
Enter P2 Data - Note: Charter School ADA is always funded on current year							
B-1	Grades TK-3	-	-	-			
B-2	Grades 4-6	-	-	-			
B-3	Grades 7-8	-	-	-			
B-4	Grades 9-12	-	-	-			
	SUBTOTAL ADA	-	-	-	-	-	-
	RATIO: ADA to Enrollment	-	-	-	-	-	-
(e) OTHER LCFF ADJUSTMENTS							
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.							
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.							
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -			
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -			

Ocean View (66613)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF							
(a) GENERAL QUESTIONS							
Is your district required to transfer in-lieu taxes to a charter school?		YES					
Does your district have a necessary small school?		NO					
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION							
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES							
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 46,464,610	\$ 50,903,311	\$ 53,060,195	\$ 53,060,195	\$ 53,060,195	\$ 53,060,195
B-5	Redevelopment Agency Local Revenue	\$ 3,522,877	\$ 3,223,559	\$ 3,597,767	\$ 3,597,767	\$ 3,597,767	\$ 3,597,767
	Less In-Lieu Property Tax Transfer	\$ (847,775)	\$ (1,027,864)	\$ (1,168,119)	\$ (1,235,026)	\$ (1,272,063)	\$ (1,301,782)
	Total Local Revenue	\$ 49,139,712	\$ 53,099,006	\$ 55,489,843	\$ 55,422,936	\$ 55,385,899	\$ 55,356,180
(d) OTHER LCFF ADJUSTMENTS							
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.							
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -			
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -			
(e) UNDUPLICATED PUPIL PERCENTAGE							
A-1.2 / A-3.2	District Enrollment (second prior year)	7,721	7,337				
A-1.1 / A-3.1	District Enrollment (first prior year)	7,337	6,942				
A-1 / A-3	District Enrollment	6,942	6,781	6,719	6,519	6,319	6,119
A-2.2 / A-4.2	COE Enrollment (second prior year)	9	8				
A-2.1 / A-4.1	COE Enrollment (first prior year)	8	7				
A-2 / A-4	COE Enrollment	7	4	5	5	5	5
	Total Enrollment	6,949	6,785	6,724	6,524	6,324	6,124
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	4,328	4,280				
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	4,280	4,091				
B-1 / B-3	District Unduplicated Pupil Count	4,091	4,000	4,020	3,859	3,747	3,635
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	3	2				
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	2	1				
B-2 / B-4	COE Unduplicated Pupil Count	1	-	-	-	-	-
	Total Unduplicated Pupil Count	4,092	4,000	4,020	3,859	3,747	3,635
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	58.89%	58.95%	59.79%	59.15%	59.25%	59.36%
C-1	Unduplicated Pupil Percentage (%)	57.69%	58.70%	59.20%	59.30%	59.40%	59.25%

Ocean View (66613)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(f) AVERAGE DAILY ATTENDANCE (ADA)							
ADA used for the Transitional Kindergarten Add-on ONLY :							
G-10	TK (Commencing in 2022-23)	-	206.91	271.44	240.00	240.00	240.00
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.							
B-1, D-5	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)						
	Grades TK-3	2,744.40	2,715.47	2,709.96	2,629.29	2,548.63	2,467.96
	Grades 4-6	2,319.48	2,127.32	2,126.53	2,063.23	1,999.93	1,936.63
	Grades 7-8	1,642.36	1,537.20	1,478.45	1,434.44	1,390.43	1,346.43
	Grades 9-12	-	-	-	-	-	-
	TOTAL CURRENT YEAR ADA	6,706.24	6,379.99	6,314.94	6,126.97	5,938.99	5,751.02
D-9, E-1	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)						
	Grades TK-3	1.04	1.13	0.66	0.66	0.66	0.66
	Grades 4-6	1.34	2.89	2.22	2.22	2.22	2.22
	Grades 7-8	2.07	3.04	0.40	0.40	0.40	0.40
	Grades 9-12	-	-	-	-	-	-
	TOTAL NPS-CDS (Annual)	4.45	7.06	3.28	3.28	3.28	3.28
E-2, E-3	District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).	-	-	-	-	-	-
	DISTRICT TOTAL	6,710.69	6,387.05	6,318.22	6,130.25	5,942.27	5,754.30
	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)						
	Grades TK-3	2.41	3.29	1.21	1.21	1.21	1.21
	Grades 4-6	2.48	1.20	3.29	3.29	3.29	3.29
	Grades 7-8	3.50	2.15	2.96	2.96	2.96	2.96
	Grades 9-12	-	-	-	-	-	-
	COUNTY TOTAL	8.39	6.64	7.46	7.46	7.46	7.46
	RATIO: District ADA-to-Enrollment	96.67%	94.19%	94.04%	94.04%	94.04%	94.04%
	RATIO: County ADA-to-Enrollment	119.86%	166.00%	149.20%	149.20%	149.20%	149.20%

Ocean View (66613)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(g) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT							
If applicable, enter prior year ADA for students transferring into or out of district schools and <u>district-sponsored</u> charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year. requiring the charter shift adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.							
	<u>Prior year</u>	Source: Principal Apportionment Data Collection, P-2 Attendance School District Form	2021-22 ADA shift reported in 2022-23 ADA report	2022-23 ADA shift reported in 2023-24 ADA report	2023-24 ADA shift reported in 2024-25 ADA report	2024-25 ADA shift reported in 2025-26 ADA report	2025-26 ADA shift reported in 2026-27 ADA report
	Grades TK-3	Prior year Charter School Shift Increase of ADA for students who attended district sponsored charter schools in the prior year and attended district schools in the current year	-	-	-		
	Grades 4-6		-	-	-		
	Grades 7-8		-	-	-		
	Grades 9-12		-	-	-		
			-	-	-	-	-
	Grades TK-3	Prior year Charter School Shift Decrease of ADA for students who attended district schools in the prior year and attended district sponsored charter schools in the current year	-	-	-		
	Grades 4-6		-	-	-		
	Grades 7-8		-	-	-		
	Grades 9-12		-	-	-		
	-		-	-	-	-	-
Net increase/(decrease) to prior year ADA		-	-	-	-	-	-

Ocean View (66613)			2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(4) NECESSARY SMALL SCHOOLS ADA								
For each school that is eligible to be funded as a necessary small school in the year NSS funding is anticipated, enter ADA and FTE for the current and three prior years.								
1 NSS #1								
A-12	Current Year P2 ADA:	Grades TK-3	-	-	-			
A-13		Grades 4-6	-	-	-			
A-14		Grades 7-8	-	-	-			
B-6		Grades 9-12	-	-	-			
		TOTAL	-	-	-	-	-	-
A-11, B-5	Number of FTE (round up to the full FTE)		-	-	-	-	-	-
		Is this school eligible for NSS funding?	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
		Type of school	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
		Best funding option calculated is:	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
		Select funding method:	LCFF	LCFF	LCFF	Select method	Select method	Select method
2 NSS #2								
A-12	Current Year P2 ADA:	Grades TK-3	-	-	-			
A-13		Grades 4-6	-	-	-			
A-14		Grades 7-8	-	-	-			
B-6		Grades 9-12	-	-	-			
		TOTAL	-	-	-	-	-	-
A-11, B-5	Number of FTE (round up to the full FTE)		-	-	-			
		Is this school eligible for NSS funding?	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
		Type of school	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
		Best funding option calculated is:	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
		Select funding method:	LCFF	LCFF	LCFF	Select method	Select method	Select method
3 NSS #3								
A-12	Current Year P2 ADA:	Grades TK-3	-	-	-			
A-13		Grades 4-6	-	-	-			
A-14		Grades 7-8	-	-	-			
B-6		Grades 9-12	-	-	-			
		TOTAL	-	-	-	-	-	-
A-11, B-5	Number of FTE (round up to the full FTE)		-	-	-			
		Is this school eligible for NSS funding?	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
		Type of school	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
		Best funding option calculated is:	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
		Select funding method:	LCFF	LCFF	LCFF	Select method	Select method	Select method

Ocean View (66613)			2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
4 NSS #4								
A-12	Current Year P2 ADA:	Grades TK-3	-	-	-			
A-13		Grades 4-6	-	-	-			
A-14		Grades 7-8	-	-	-			
B-6		Grades 9-12	-	-	-			
		TOTAL	-	-	-	-	-	-
A-11, B-5	Number of FTE (round up to the full FTE)		-	-	-			
Is this school eligible for NSS funding?			Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
Type of school			Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
Best funding option calculated is:			LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
Select funding method:			LCFF	LCFF	LCFF	Select method	Select method	Select method
5 NSS #5								
A-12	Current Year P2 ADA:	Grades TK-3	-	-	-			
A-13		Grades 4-6	-	-	-			
A-14		Grades 7-8	-	-	-			
B-6		Grades 9-12	-	-	-			
		TOTAL	-	-	-	-	-	-
A-11, B-5	Number of FTE (round up to the full FTE)		-	-	-			
Is this school eligible for NSS funding?			Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
Type of school			Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
Best funding option calculated is:			LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
Select funding method:			LCFF	LCFF	LCFF	Select method	Select method	Select method

Ocean View (66613)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS							
Complete <u>either</u> section (a) or (b)							
(a) ALTERNATIVE CALCULATION TOOL							
Use this section to override the calculated in-lieu of property tax results.							
	1. Clear the prepopulated number '1' from the box located to the right	1					
	2. Local calculation of <u>total</u> in-lieu property taxes						
(b) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)							
Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span funding rates. To reduce data entry, non-basic aid districts can enter the total ADA for each year into a single grade span.							
1	Charter Name	Sycamore Creek Community Charter					
	Charter ADA by grade span						
	Grades K-3	-	77.66	87.66	87.66	87.66	87.66
	Grades 4-6	-	46.45	42.03	42.03	42.03	42.03
	Grades 7-8	-	24.66	24.68	24.68	24.68	24.68
	Grades 9-12	-	-	-	-	-	-
	Total ADA	-	148.77	154.37	154.37	154.37	154.37

Ocean View (66613) - 2024-25 Adopted Budget				v.25.1a		PY3	
LOCAL CONTROL FUNDING FORMULA						2021-22	
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
	5.07%		0.00%		57.69% 57.69%		
	Prior Yr ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	3,189.56	\$ 8,093	\$ 842	\$ 1,031	\$ 156	\$ 32,285,201	
Grades 4-6	2,506.56	8,215		948	144	23,327,265	
Grades 7-8	1,771.31	8,458		976	148	16,972,289	
Grades 9-12	-	9,802	255	1,160	176	-	
Subtract Necessary Small School ADA and Funding	-	-	-			-	
Total Base, Supplemental, and Concentration Grant		\$ 61,386,239	\$ 2,685,610	\$ 7,392,610	\$ 1,120,296	\$ 72,584,755	
NSS Allowance		-				-	
TOTAL BASE	7,467.43	\$ 61,386,239	\$ 2,685,610	\$ 7,392,610	\$ 1,120,296	\$ 72,584,755	
ADD ONS:							
Targeted Instructional Improvement Block Grant						\$ 680,066	
Home-to-School Transportation (COLA added commencing 2023-24)						867,142	
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-	
Transitional Kindergarten (Commencing 2022-23)	TK ADA	-	TK Add-on rate	\$ -		-	
ECONOMIC RECOVERY TARGET PAYMENT						-	
LCFF Entitlement Before Adjustments						\$ 74,131,963	
Miscellaneous Adjustments						-	
ADJUSTED LCFF ENTITLEMENT						\$ 74,131,963	
Local Revenue (including RDA)						(49,139,712)	
Gross State Aid						\$ 24,992,251	
Education Protection Account Entitlement						(1,493,720)	
Net State Aid						\$ 23,498,531	
MINIMUM STATE AID CALCULATION							
			12-13 Rate	2021-22 ADA	N/A		
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,072.77	7,467.43	\$ 37,880,555		
2012-13 NSS Allowance (deficit)			\$ -		-		
Minimum State Aid Adjustments					-		
Less Current Year Property Taxes/In-Lieu					(49,139,712)		
Less Education Protection Account Entitlement					(1,493,720)		
Subtotal State Aid for Historical RL/Charter General BG					\$ -		
Categorical Minimum State Aid					8,230,516		
Charter School Categorical Block Grant adjusted for ADA			-	-	-		
Minimum State Aid Guarantee Before Proration Factor					\$ 8,230,516		
Proration Factor							
Minimum State Aid Guarantee					\$ 8,230,516		
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
LCFF Entitlement					-		
Minimum State Aid plus Property Taxes including RDA					-		
Offset					-		
Minimum State Aid Prior to Offset					-		
Total Minimum State Aid with Offset					-		
State Aid Before Additional State Aid					\$ 23,498,531		
ADDITIONAL STATE AID					\$ -		
LCFF State Aid, Adjusted for Minimum State Aid Guarantee					\$ 23,498,531		
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						\$ 74,131,963	
Change Over Prior Year							
LCFF Entitlement Per ADA (excluding Categorical MSA)						\$ 9,927	
Per-ADA Change Over Prior Year							
Basic Aid Status (school districts only)						Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES							
						2021-22	
State Aid						\$ 23,498,531	
Education Protection Account						1,493,720	
Property Taxes Net of In-Lieu Transfers						49,139,712	
Charter In-Lieu Taxes						-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 74,131,963	

Ocean View (66613) - 2024-25 Adopted Budget		v.25.1a		5/30/2024		PY2	
LOCAL CONTROL FUNDING FORMULA				2022-23			
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			
	13.26%		0.00%	58.70%	58.70%		
	3-PY Average						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	3,043.29	\$ 9,166	\$ 953	\$ 1,188	\$ 243	\$ 35,151,012	
Grades 4-6	2,445.74	9,304		1,092	224	25,973,883	
Grades 7-8	1,729.80	9,580		1,125	230	18,915,520	
Grades 9-12	-	11,102	289	1,337	274	-	
Subtract Necessary Small School ADA and Funding	-	-	-			-	
Total Base, Supplemental, and Concentration Grant		\$ 67,221,445	\$ 2,900,256	\$ 8,232,287	\$ 1,686,427	\$ 80,040,415	
NSS Allowance		-				-	
TOTAL BASE	7,218.83	\$ 67,221,445	\$ 2,900,256	\$ 8,232,287	\$ 1,686,427	\$ 80,040,415	
ADD ONS:							
Targeted Instructional Improvement Block Grant						\$	680,066
Home-to-School Transportation (COLA added commencing 2023-24)							867,142
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-
Transitional Kindergarten (Commencing 2022-23)				TK ADA	206.91 TK Add-on rate	\$ 2,813.00	582,038
ECONOMIC RECOVERY TARGET PAYMENT							
LCFF Entitlement Before Adjustments							\$ 82,169,661
Miscellaneous Adjustments							-
ADJUSTED LCFF ENTITLEMENT							\$ 82,169,661
Local Revenue (including RDA)							(53,099,006)
Gross State Aid							\$ 29,070,655
Education Protection Account Entitlement							(1,443,766)
Net State Aid							\$ 27,626,889
MINIMUM STATE AID CALCULATION							
			12-13 Rate	2022-23 ADA	N/A		
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,072.77	7,218.83	\$ 36,619,464		
2012-13 NSS Allowance (deficit)			\$ -		-		
Minimum State Aid Adjustments					-		
Less Current Year Property Taxes/In-Lieu					(53,099,006)		
Less Education Protection Account Entitlement					(1,443,766)		
Subtotal State Aid for Historical RL/Charter General BG					\$ -		
Categorical Minimum State Aid					8,230,516		
Charter School Categorical Block Grant adjusted for ADA			-	-	-		
Minimum State Aid Guarantee Before Proration Factor					\$ 8,230,516		
Proration Factor					0.00%		
Minimum State Aid Guarantee					\$ 8,230,516		
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
LCFF Entitlement							-
Minimum State Aid plus Property Taxes including RDA							-
Offset							-
Minimum State Aid Prior to Offset							-
Total Minimum State Aid with Offset							-
State Aid Before Additional State Aid							\$ 27,626,889
ADDITIONAL STATE AID							\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee							\$ 27,626,889
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier							\$ 82,169,661
Change Over Prior Year				10.84%	8,037,698		
LCFF Entitlement Per ADA (excluding Categorical MSA)							11,383
Per-ADA Change Over Prior Year				14.67%	1,456		
Basic Aid Status (school districts only)							Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES							
				Increase	2022-23		
State Aid			17.57%	4,128,358	\$ 27,626,889		
Education Protection Account					1,443,766		
Property Taxes Net of In-Lieu Transfers			8.06%	3,959,294	53,099,006		
Charter In-Lieu Taxes			0.00%	-	-		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			10.91%	8,087,652	\$ 82,169,661		

Ocean View (66613) - 2024-25 Adopted Budget		v.25.1a		PY1			
LOCAL CONTROL FUNDING FORMULA		2023-24					
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			
	8.22%		0.00%	59.20% 59.20%			
	3-PY Average						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	2,883.86	\$ 9,919	\$ 1,032	\$ 1,297	\$ 299	\$ 36,182,524	
Grades 4-6	2,322.02	10,069		1,192	275	26,786,946	
Grades 7-8	1,651.79	10,367		1,227	283	19,619,089	
Grades 9-12	-	12,015	312	1,460	337	-	
Subtract Necessary Small School ADA and Funding	-	-	-			-	
Total Base, Supplemental, and Concentration Grant		\$ 69,109,533	\$ 2,976,144	\$ 8,534,944	\$ 1,967,938	\$ 82,588,559	
NSS Allowance		-				-	
TOTAL BASE	6,857.67	\$ 69,109,533	\$ 2,976,144	\$ 8,534,944	\$ 1,967,938	\$ 82,588,559	
ADD ONS:							
Targeted Instructional Improvement Block Grant						\$ 680,066	
Home-to-School Transportation (COLA added commencing 2023-24)						938,421	
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-	
Transitional Kindergarten (Commencing 2022-23)	TK ADA	271.44	TK Add-on rate	\$ 3,044.00		826,263	
ECONOMIC RECOVERY TARGET PAYMENT							
LCFF Entitlement Before Adjustments						\$ 85,033,309	
Miscellaneous Adjustments						-	
ADJUSTED LCFF ENTITLEMENT						\$ 85,033,309	
Local Revenue (including RDA)						(55,489,843)	
Gross State Aid						\$ 29,543,466	
Education Protection Account Entitlement						(1,371,534)	
Net State Aid						\$ 28,171,932	
MINIMUM STATE AID CALCULATION							
			12-13 Rate	2023-24 ADA	N/A		
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,072.77	6,857.67	\$ 34,787,383		
2012-13 NSS Allowance (deficit)			\$ -		-		
Minimum State Aid Adjustments					-		
Less Current Year Property Taxes/In-Lieu					(55,489,843)		
Less Education Protection Account Entitlement					(1,371,534)		
Subtotal State Aid for Historical RL/Charter General BG					\$ -		
Categorical Minimum State Aid					8,230,516		
Charter School Categorical Block Grant adjusted for ADA			-	-	-		
Minimum State Aid Guarantee Before Proration Factor					\$ 8,230,516		
Proration Factor					0.00%		
Minimum State Aid Guarantee					\$ 8,230,516		
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
LCFF Entitlement						-	
Minimum State Aid plus Property Taxes including RDA						-	
Offset						-	
Minimum State Aid Prior to Offset						-	
Total Minimum State Aid with Offset						-	
State Aid Before Additional State Aid						\$ 28,171,932	
ADDITIONAL STATE AID						\$ -	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 28,171,932	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier						\$ 85,033,309	
Change Over Prior Year			3.49%	2,863,648			
LCFF Entitlement Per ADA (excluding Categorical MSA)					12,400		
Per-ADA Change Over Prior Year			8.93%	1,017			
Basic Aid Status (school districts only)					Non-Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES							
				Increase	2023-24		
State Aid			1.97%	545,043	\$ 28,171,932		
Education Protection Account					1,371,534		
Property Taxes Net of In-Lieu Transfers			4.50%	2,390,837	55,489,843		
Charter In-Lieu Taxes			0.00%	-	-		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			3.57%	2,935,880	\$ 85,033,309		

Ocean View (66613) - 2024-25 Adopted Budget		v.25.1a		5/30/2024		CY
LOCAL CONTROL FUNDING FORMULA				2024-25		
LCFF ENTITLEMENT CALCULATION						
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
	1.07%		0.00%	59.30%	59.30%	
	3-PY Average					
	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	2,725.15	\$ 10,025	\$ 1,043	\$ 1,313	\$ 309	\$ 34,582,195
Grades 4-6	2,196.62	10,177		1,207	284	25,631,127
Grades 7-8	1,556.03	10,478		1,243	293	18,693,445
Grades 9-12	-	12,144	316	1,478	348	-
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		\$ 65,978,713	\$ 2,842,331	\$ 8,162,175	\$ 1,923,548	\$ 78,906,767
NSS Allowance		-				-
TOTAL BASE	6,477.80	\$ 65,978,713	\$ 2,842,331	\$ 8,162,175	\$ 1,923,548	\$ 78,906,767
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$ 680,066
Home-to-School Transportation (COLA added commencing 2023-24)						948,462
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	240.00	TK Add-on rate	\$ 3,077.00		738,480
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						\$ 81,273,775
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						\$ 81,273,775
Local Revenue (including RDA)						(55,422,936)
Gross State Aid						\$ 25,850,839
Education Protection Account Entitlement						(1,295,560)
Net State Aid						\$ 24,555,279
MINIMUM STATE AID CALCULATION						
			12-13 Rate	2024-25 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,072.77	6,477.80		\$ 32,860,390
2012-13 NSS Allowance (deficit)			\$ -			-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(55,422,936)
Less Education Protection Account Entitlement						(1,295,560)
Subtotal State Aid for Historical RL/Charter General BG						\$ -
Categorical Minimum State Aid						8,230,516
Charter School Categorical Block Grant adjusted for ADA			-	-		-
Minimum State Aid Guarantee Before Proration Factor						\$ 8,230,516
Proration Factor						0.00%
Minimum State Aid Guarantee						\$ 8,230,516
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
LCFF Entitlement						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
State Aid Before Additional State Aid						\$ 24,555,279
ADDITIONAL STATE AID						\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 24,555,279
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Suppler				\$ 81,273,775		
Change Over Prior Year			-4.42%	(3,759,534)		
LCFF Entitlement Per ADA (excluding Categorical MSA)						12,547
Per-ADA Change Over Prior Year			1.19%	147		
Basic Aid Status (school districts only)						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
			Increase			2024-25
State Aid	-12.84%		(3,616,653)			\$ 24,555,279
Education Protection Account						1,295,560
Property Taxes Net of In-Lieu Transfers	-0.12%		(66,907)			55,422,936
Charter In-Lieu Taxes	0.00%		-			-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	-4.33%		(3,683,560)			\$ 81,273,775

Ocean View (66613) - 2024-25 Adopted Budget				v.25.1a		CY1	
LOCAL CONTROL FUNDING FORMULA				2025-26			
LCFF ENTITLEMENT CALCULATION							
				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	
Calculation Factors				2.93%	0.00%	59.40%	59.40%
3-PY Average				ADA	Base	Grade Span	Supplemental
							Concentration
							Total
Grades TK-3				2,686.78	\$ 10,319	\$ 1,073	\$ 1,353
Grades 4-6				2,111.20	10,475		326
Grades 7-8				1,486.72	10,785		300
Grades 9-12				-	12,500	325	308
Subtract Necessary Small School ADA and Funding				-	-	-	367
Total Base, Supplemental, and Concentration Grant					\$ 65,873,978	\$ 2,882,915	\$ 8,168,319
NSS Allowance					-		\$ 1,966,447
TOTAL BASE				6,284.70	\$ 65,873,978	\$ 2,882,915	\$ 8,168,319
ADD ONS:							
Targeted Instructional Improvement Block Grant							\$ 680,066
Home-to-School Transportation (COLA added commencing 2023-24)							976,252
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-
Transitional Kindergarten (Commencing 2022-23)				TK ADA	240.00	TK Add-on rate	\$ 3,167.00
ECONOMIC RECOVERY TARGET PAYMENT							760,080
LCFF Entitlement Before Adjustments							-
Miscellaneous Adjustments							\$ 81,308,057
ADJUSTED LCFF ENTITLEMENT							-
Local Revenue (including RDA)							\$ 81,308,057
Gross State Aid							(55,385,899)
Education Protection Account Entitlement							\$ 25,922,158
Net State Aid							(1,256,940)
							\$ 24,665,218
MINIMUM STATE AID CALCULATION							
				12-13 Rate	2025-26 ADA	N/A	
2012-13 RL/Charter Gen BG adjusted for ADA				\$ 5,072.77	6,284.70	\$ 31,880,838	
2012-13 NSS Allowance (deficit)				\$ -		-	
Minimum State Aid Adjustments						-	
Less Current Year Property Taxes/In-Lieu						(55,385,899)	
Less Education Protection Account Entitlement						(1,256,940)	
Subtotal State Aid for Historical RL/Charter General BG						\$ -	
Categorical Minimum State Aid						8,230,516	
Charter School Categorical Block Grant adjusted for ADA					-	-	-
Minimum State Aid Guarantee Before Proration Factor						\$ 8,230,516	
Proration Factor						0.00%	
Minimum State Aid Guarantee						\$ 8,230,516	
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
LCFF Entitlement						-	
Minimum State Aid plus Property Taxes including RDA						-	
Offset						-	
Minimum State Aid Prior to Offset						-	
Total Minimum State Aid with Offset						-	
State Aid Before Additional State Aid						\$ 24,665,218	
ADDITIONAL STATE AID						\$ -	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 24,665,218	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Suppler						\$ 81,308,057	
Change Over Prior Year					0.04%	34,282	
LCFF Entitlement Per ADA (excluding Categorical MSA)							12,937
Per-ADA Change Over Prior Year					3.11%	390	
Basic Aid Status (school districts only)							Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES							
					Increase	2025-26	
State Aid				0.45%	109,939	\$ 24,665,218	
Education Protection Account						1,256,940	
Property Taxes Net of In-Lieu Transfers				-0.07%	(37,037)	55,385,899	
Charter In-Lieu Taxes				0.00%	-	-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				0.09%	72,902	\$ 81,308,057	

Ocean View (66613) - 2024-25 Adopted Budget				v.25.1a		CY2		
LOCAL CONTROL FUNDING FORMULA				2026-27				
LCFF ENTITLEMENT CALCULATION								
				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors				3.08%	0.00%	59.25%	59.25%	
3-PY Average				ADA	Base	Grade Span	Supplemental	
						Concentration	Total	
Grades TK-3				2,631.16	\$ 10,637	\$ 1,106	\$ 1,392	\$ 35,412,640
Grades 4-6				2,068.74	10,798		1,280	25,602,432
Grades 7-8				1,437.80	11,117		1,317	18,319,689
Grades 9-12				-	12,885	335	1,567	365
Subtract Necessary Small School ADA and Funding				-	-	-	-	-
Total Base, Supplemental, and Concentration Grant					\$ 66,309,927	\$ 2,910,063	\$ 8,202,569	\$ 1,912,202
NSS Allowance					-			\$ 79,334,761
TOTAL BASE				6,137.70	\$ 66,309,927	\$ 2,910,063	\$ 8,202,569	\$ 1,912,202
ADD ONS:								
Targeted Instructional Improvement Block Grant								\$ 680,066
Home-to-School Transportation (COLA added commencing 2023-24)								1,006,321
Small School District Bus Replacement Program (COLA added commencing 2023-24)								-
Transitional Kindergarten (Commencing 2022-23)				TK ADA	240.00	TK Add-on rate	\$ 3,265.00	783,600
ECONOMIC RECOVERY TARGET PAYMENT								-
LCFF Entitlement Before Adjustments								\$ 81,804,748
Miscellaneous Adjustments								-
ADJUSTED LCFF ENTITLEMENT								\$ 81,804,748
Local Revenue (including RDA)								(55,356,180)
Gross State Aid								\$ 26,448,568
Education Protection Account Entitlement								(1,227,540)
Net State Aid								\$ 25,221,028
MINIMUM STATE AID CALCULATION								
					12-13 Rate	2026-27 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA					\$ 5,072.77	6,137.70		\$ 31,135,140
2012-13 NSS Allowance (deficit)					\$ -			-
Minimum State Aid Adjustments								-
Less Current Year Property Taxes/In-Lieu								(55,356,180)
Less Education Protection Account Entitlement								(1,227,540)
Subtotal State Aid for Historical RL/Charter General BG								\$ -
Categorical Minimum State Aid								8,230,516
Charter School Categorical Block Grant adjusted for ADA					-	-		-
Minimum State Aid Guarantee Before Proration Factor								\$ 8,230,516
Proration Factor								0.00%
Minimum State Aid Guarantee								\$ 8,230,516
CHARTER SCHOOL MINIMUM STATE AID OFFSET								
LCFF Entitlement								-
Minimum State Aid plus Property Taxes including RDA								-
Offset								-
Minimum State Aid Prior to Offset								-
Total Minimum State Aid with Offset								-
State Aid Before Additional State Aid								\$ 25,221,028
ADDITIONAL STATE AID								\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee								\$ 25,221,028
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier								\$ 81,804,748
Change Over Prior Year					0.61%	496,691		
LCFF Entitlement Per ADA (excluding Categorical MSA)								13,328
Per-ADA Change Over Prior Year					3.02%	391		
Basic Aid Status (school districts only)								Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES								
						Increase		2026-27
State Aid					2.25%	555,810		\$ 25,221,028
Education Protection Account								1,227,540
Property Taxes Net of In-Lieu Transfers					-0.05%	(29,719)		55,356,180
Charter In-Lieu Taxes					0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)					0.65%	526,091		\$ 81,804,748

Ocean View (66613) - 2024-25 Adopted Budget						5/30/24			
EDUCATION PROTECTION ACCOUNT									
Certification Period:		Annual 2021-22	P-2 2022-23	Annual 2022-23	Estimated P-2 2023-24	Est. Annual 2023-24	2024-25	2025-26	2026-27
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT									
A-1	Total ADA for EPA Minimum	7,467.43	7,217.45	7,218.83	6,857.67	6,857.67	6,477.80	6,284.70	6,137.70
A-2	Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3	EPA Minimum Funding (A-1 * A-2)	\$ 1,493,486	\$ 1,443,490	\$ 1,443,766	\$ 1,371,534	\$ 1,371,534	\$ 1,295,560	\$ 1,256,940	\$ 1,227,540
EPA PROPORTIONATE SHARE CAP									
B3, B7	2012-13 Deficit Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 5,832.57		\$ 6,215.19	\$ 6,726.08	\$ 6,726.08	\$ 6,798.05	\$ 6,997.23	\$ 7,212.74
B4, B8	Current Year Funded ADA, excluding NSS	7,467.43		7,218.83	6,857.67	6,857.67	6,477.80	6,284.70	6,137.70
B-11	2012-13 Deficit Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	50.45		53.76	58.18	58.18	58.80	60.52	62.38
B-12	Current Year Funded ADA, including NSS	7,467.43		7,218.83	6,857.67	6,857.67	6,477.80	6,284.70	6,137.70
	Adjusted Total Revenue Limit	\$ 43,931,040		\$ 45,254,484	\$ 46,524,216	\$ 46,524,216	\$ 44,417,303	\$ 44,355,841	\$ 44,652,504
B-10	Current Year Adjusted NSS Allowance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-16	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 43,931,040	\$ 45,245,833	\$ 45,254,484	\$ 46,524,216	\$ 46,524,216	\$ 44,417,303	\$ 44,355,841	\$ 44,652,504
B-17	Local Revenue/In-Lieu of Property Taxes	\$ 49,139,712	\$ 53,519,563	\$ 53,099,006	\$ 55,489,843	\$ 55,489,843	\$ 55,422,936	\$ 55,385,899	\$ 55,356,180
B-18	EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA PROPORTIONATE SHARE									
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$43,931,040	\$ 45,245,833	\$45,254,484	\$46,524,216	\$46,524,216	\$44,417,303	\$44,355,841	\$44,652,504
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)		12.74780911%		48.75954508%		48.75954508%	48.75954508%	48.75954508%
C-3	EPA Proportionate Share (C-1 * C-2)	\$ 33,111,514	\$ 5,767,852	\$ 5,814,360	\$ 22,684,996	\$ 22,684,996	\$ 21,657,675	\$ 21,627,706	\$ 21,772,358
EPA ENTITLEMENT									
D-1	EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, then A-3)	\$ 1,493,486	\$ 1,443,490	\$ 1,443,766	\$ 1,371,534	\$ 1,371,534	\$ 1,295,560	\$ 1,256,940	\$ 1,227,540
D-2	Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3	Adjusted EPA Entitlement (D-1 + D-2)	1,493,486	1,443,490	1,443,766	1,371,534	1,371,534	1,295,560	1,256,940	1,227,540
D-4	Prior Year Annual Adjustment	-	\$ 242	242	\$ 276	276	-	-	-
D-5	P2 Entitlement Net of PY Adjustment	1,493,486	\$ 1,443,732	1,444,008	\$ 1,371,810	1,371,810	1,295,560	1,256,940	1,227,540
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)	75.37156903%	12.84814107%	12.84814107%	48.75954508%	48.75954508%	48.75954508%	48.75954508%	48.75954508%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)		\$ 1,443,766		\$ 1,371,534		1,295,560	1,256,940	1,227,540

**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of iso an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

Ocean View (66613) - 2024-25 Adopted Budget				5/30/2024		
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
General Assumptions						
COLA & Augmentation	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:						
Enrollment Count	6,949	6,785	6,724	6,524	6,324	6,124
Unduplicated Pupil Count (UPC)	4,092	4,000	4,020	3,859	3,747	3,635
Unduplicated Pupil Percentage (UPP)	57.69%	58.70%	59.20%	59.30%	59.40%	59.25%
Current Year LCFF Average Daily Attendance (ADA)	6,719.08	6,393.69	6,325.68	6,137.71	5,949.73	5,761.76
Funded LCFF ADA	7,467.43	7,218.83	6,857.67	6,477.80	6,284.70	6,137.70
LCFF ADA Funding Method	Prior Yr	3-PY Average	3-PY Average	3-PY Average	3-PY Average	3-PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-
NSS ADA Funding Method(s)						
LCFF Entitlement Summary						
Base Grant	\$61,386,239	\$67,221,445	\$69,109,533	\$65,978,713	\$65,873,978	\$66,309,927
Grade Span Adjustment	2,685,610	2,900,256	2,976,144	2,842,331	2,882,915	2,910,063
Adjusted Base Grant	\$64,071,849	\$70,121,701	\$72,085,677	\$68,821,044	\$68,756,893	\$69,219,990
Supplemental Grant	7,392,610	8,232,287	8,534,944	8,162,175	8,168,319	8,202,569
Concentration Grant	1,120,296	1,686,427	1,967,938	1,923,548	1,966,447	1,912,202
Total Base, Supplemental and Concentration Grant	\$72,584,755	\$80,040,415	\$82,588,559	\$78,906,767	\$78,891,659	\$79,334,761
Allowance: Necessary Small School	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	680,066	680,066	680,066	680,066	680,066	680,066
Add-on: Home-to-School Transportation	867,142	867,142	938,421	948,462	976,252	1,006,321
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-
Add-on: Transitional Kindergarten	-	582,038	826,263	738,480	760,080	783,600
Total Allowance and Add-On Amounts	\$1,547,208	\$2,129,246	\$2,444,750	\$2,367,008	\$2,416,398	\$2,469,987
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$74,131,963	\$82,169,661	\$85,033,309	\$81,273,775	\$81,308,057	\$81,804,748
Miscellaneous Adjustments	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 74,131,963	\$ 82,169,661	\$ 85,033,309	\$ 81,273,775	\$ 81,308,057	\$ 81,804,748
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 9,927	\$ 11,383	\$ 12,400	\$ 12,547	\$ 12,937	\$ 13,328
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	74,131,963	82,169,661	85,033,309	81,273,775	81,308,057	81,804,748
LCFF Sources Summary						
Funding Source Summary						
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 49,139,712	\$ 53,099,006	\$ 55,489,843	\$ 55,422,936	\$ 55,385,899	\$ 55,356,180
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 1,493,720	\$ 1,443,766	\$ 1,371,534	\$ 1,295,560	\$ 1,256,940	\$ 1,227,540
Net State Aid (excludes Additional State Aid)	\$ 23,498,531	\$ 27,626,889	\$ 28,171,932	\$ 24,555,279	\$ 24,665,218	\$ 25,221,028
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 74,131,963	\$ 82,169,661	\$ 85,033,309	\$ 81,273,775	\$ 81,308,057	\$ 81,804,748
Funding Source by Resource-Object						
State Aid (Resource Code 0000, Object Code 8011)	\$ 23,498,531	\$ 27,626,889	\$ 28,171,932	\$ 24,555,279	\$ 24,665,218	\$ 25,221,028
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 1,493,486	\$ 1,443,766	\$ 1,371,534	\$ 1,295,560	\$ 1,256,940	\$ 1,227,540
(P-2 plus Current Year Accrual)						
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ -	\$ 242	\$ 276	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)						
Property Taxes (Object 8021 to 8089)	\$ 49,987,487	\$ 54,126,870	\$ 56,657,962	\$ 56,657,962	\$ 56,657,962	\$ 56,657,962
In-Lieu of Property Taxes (Object Code 8096)	(847,775)	(1,027,864)	(1,168,119)	(1,235,026)	(1,272,063)	(1,301,782)
Entitlement and Source Reconciliation						
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$ 74,131,963	\$ 82,169,661	\$ 85,033,309	\$ 81,273,775	\$ 81,308,057	\$ 81,804,748
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 74,131,963	\$ 82,169,661	\$ 85,033,309	\$ 81,273,775	\$ 81,308,057	\$ 81,804,748

Ocean View (66613) - 2024-25 Adopted Budget						5/30/2024	
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
LCAP Percentage to Increase or Improve Services Calculation							
Base Grant <i>(Excludes add-ons for TIIG & Transportation)</i>	\$ 64,071,849	\$ 70,703,739	\$ 72,911,940	\$ 69,559,524	\$ 69,516,973	\$ 70,003,590	
Supplemental and Concentration Grant funding in the LCAP year	\$ 8,512,906	\$ 9,918,714	\$ 10,502,882	\$ 10,085,723	\$ 10,134,766	\$ 10,114,771	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 258,530	\$ 389,176	\$ 454,139	\$ 443,895	\$ 453,795	\$ 441,278	
Percentage to Increase or Improve Services	13.29%	14.03%	14.40%	14.50%	14.58%	14.45%	
PER-ADA FUNDING LEVELS							
Base, Supplemental and Concentration Rate per ADA							
Grades TK-3	\$ 10,122.15	\$ 11,550.33	\$ 12,546.56	\$ 12,690.02	\$ 13,071.18	\$ 13,458.95	
Grades 4-6	\$ 9,306.49	\$ 10,620.05	\$ 11,536.05	\$ 11,668.44	\$ 12,019.02	\$ 12,375.86	
Grades 7-8	\$ 9,581.77	\$ 10,935.09	\$ 11,877.47	\$ 12,013.55	\$ 12,374.71	\$ 12,741.47	
Grades 9-12	\$ 11,393.22	\$ 13,002.26	\$ 14,123.04	\$ 14,286.01	\$ 14,715.41	\$ 15,151.77	
Base Grants							
Grades TK-3	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,319	\$ 10,637	
Grades 4-6	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,475	\$ 10,798	
Grades 7-8	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,785	\$ 11,117	
Grades 9-12	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,500	\$ 12,885	
Grade Span Adjustment							
Grades TK-3	\$ 842	\$ 953	\$ 1,032	\$ 1,043	\$ 1,073	\$ 1,106	
Grades 9-12	\$ 255	\$ 289	\$ 312	\$ 316	\$ 325	\$ 335	
Supplemental Grant							
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	
Maximum - 1.00 ADA, 100% UPP							
Grades TK-3	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,278	\$ 2,349	
Grades 4-6	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,095	\$ 2,160	
Grades 7-8	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,157	\$ 2,223	
Grades 9-12	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,565	\$ 2,644	
Actual - 1.00 ADA, Local UPP as follows:							
Grades TK-3	\$ 1,031	\$ 1,188	\$ 1,297	\$ 1,313	\$ 1,353	\$ 1,392	
Grades 4-6	\$ 948	\$ 1,092	\$ 1,192	\$ 1,207	\$ 1,244	\$ 1,280	
Grades 7-8	\$ 976	\$ 1,125	\$ 1,227	\$ 1,243	\$ 1,281	\$ 1,317	
Grades 9-12	\$ 1,160	\$ 1,337	\$ 1,460	\$ 1,478	\$ 1,524	\$ 1,567	
Concentration Grant (>55% population)							
Maximum - 1.00 ADA, 100% UPP	65%	65%	65%	65%	65%	65%	
Maximum - 1.00 ADA, 100% UPP							
Grades TK-3	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,405	\$ 7,633	
Grades 4-6	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,809	\$ 7,019	
Grades 7-8	\$ 5,498	\$ 6,227	\$ 6,739	\$ 6,811	\$ 7,010	\$ 7,226	
Grades 9-12	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,336	\$ 8,593	
Actual - 1.00 ADA, Local UPP >55% as follows:							
Grades TK-3	\$ 156	\$ 243	\$ 299	\$ 309	\$ 326	\$ 324	
Grades 4-6	\$ 144	\$ 224	\$ 275	\$ 284	\$ 300	\$ 298	
Grades 7-8	\$ 148	\$ 230	\$ 283	\$ 293	\$ 308	\$ 307	
Grades 9-12	\$ 176	\$ 274	\$ 337	\$ 348	\$ 367	\$ 365	