



# Ocean View School District

## 2025-26 Preliminary Adopted Budget

June 10, 2025

Presented by:

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# Overview

- Budget Assumptions
- Enrollment History
- Reserve Cap
- Board Assignments
- Unrestricted Revenues & Expenditures
- Program Contributions
- Unrestricted Multi-Year Projection (MYP)
- Budget Roadmap
- Budget Challenges



# Budget Assumptions

Factors	2024-25	2025-26	2026-27	2027-28
LCFF Statutory COLA	1.07%	2.30%	3.02%	3.42%
District Enrollment	6,565	6,365	6,165	5,965
Average Daily Attendance (ADA)	94.8%	95.3%	95.3%	95.3%
Unduplicated Pupil Percentage	59%	59%	59%	59%
STRS	19.10%	19.10%	19.10%	19.10%
PERS	27.05%	26.81%	26.90%	27.80%
Step & Column (CE)		1.25%	1.25%	1.25%
Step & Column (CL)		0.75%	0.75%	0.75%
Inflation		3.42%	2.98%	2.77%

Source: Governor's May Revise, School Services of California

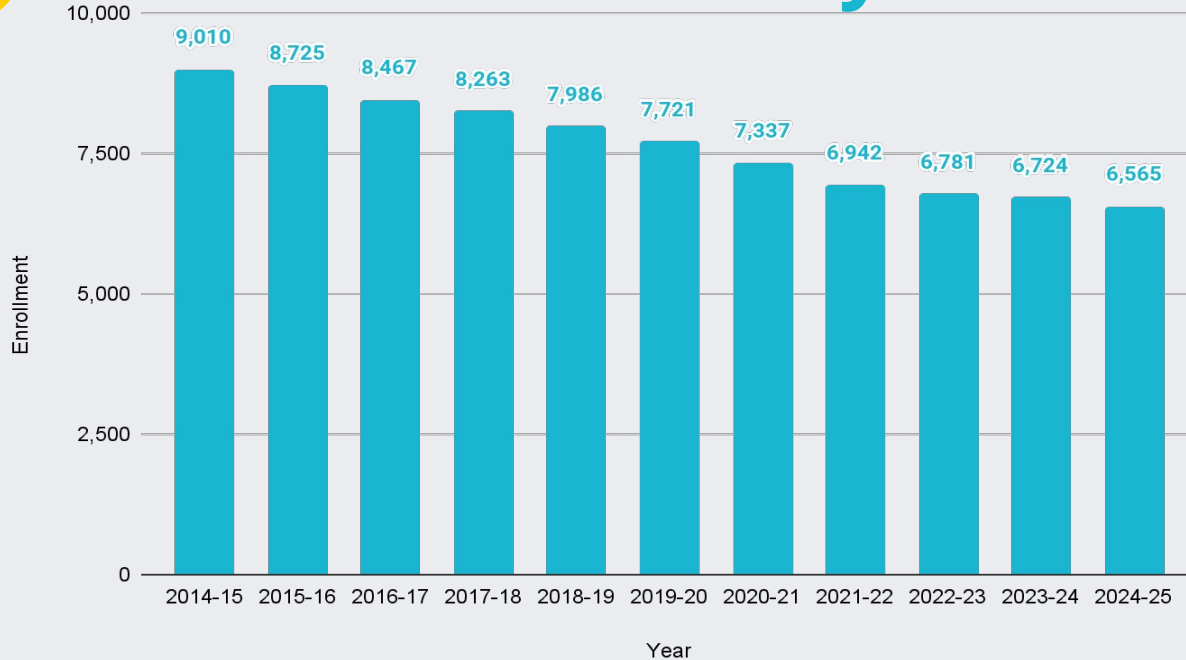


# Budget Assumptions

- Funding: Average of Prior 3-Year Average Daily Attendance (ADA)
- ADA: 0.5% Increase
- Certificated Staffing: Reductions Through Attrition
- Contributions: Special Education, Routine Restricted Maintenance, and Transportation
- Title I-IV Budgets: 100% of 2024-25 Entitlements
- One-Time Funding: Budgeted in a Single Year and Removed in Subsequent Budgets



# Enrollment History



**Since 2014-15, OVSD enrollment has decreased nearly 27%.**

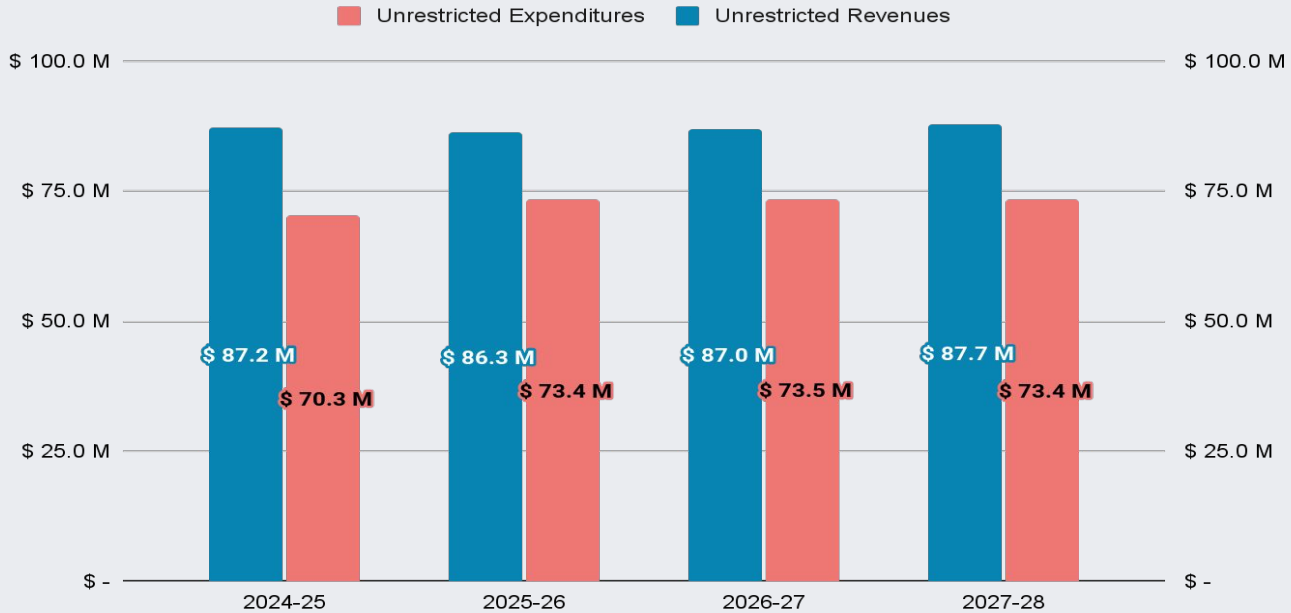
Source: California Department of Education



# Reserve Cap

- 10% cap on assigned/unassigned fund balance **not active**  
(EC §42127.01(e))
- Trigger tied to State Rainy Day Fund—**now depleted**
- Staff recommends allocating balance to **Emergency Reserve (District's Rainy Day Fund)**

# Unrestricted Revenues & Expenditures

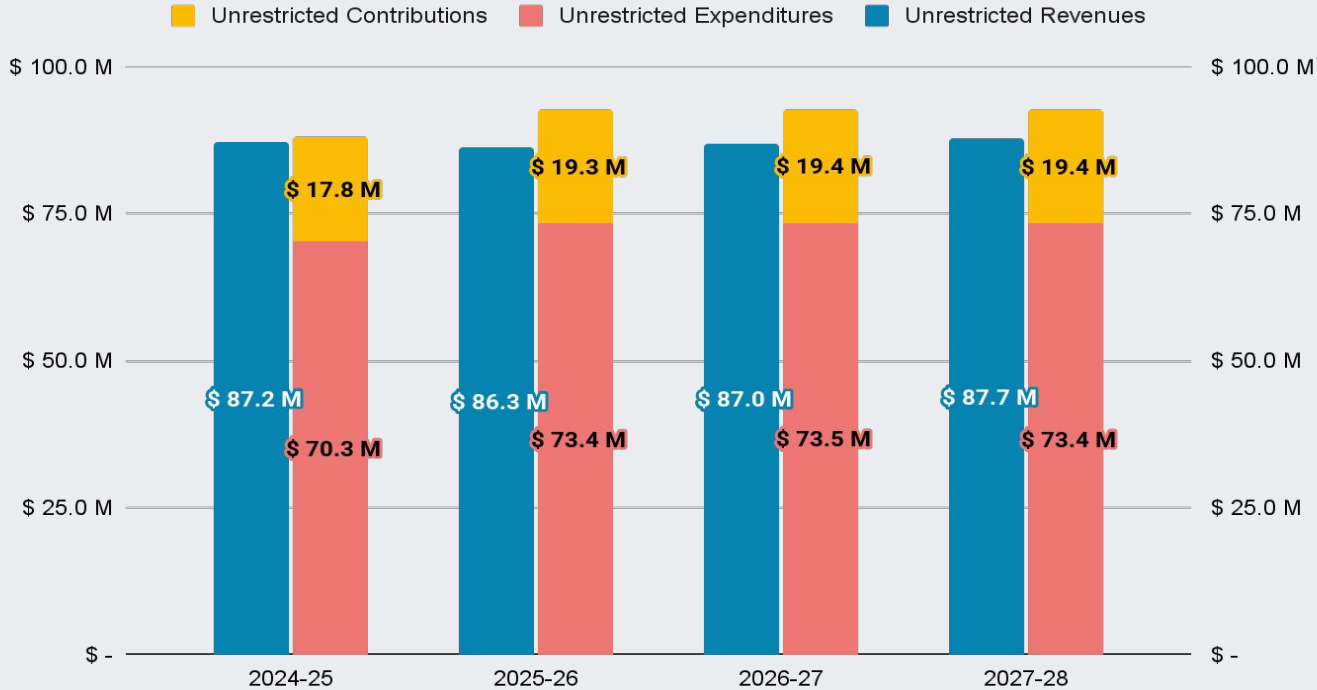


# Program Contributions

<b>General Fund Contributions</b>	<b>2025-26</b>
Special Education	\$14,578,481
Routine Restricted Maintenance	\$4,760,142
<b><i>Total Restricted Contributions</i></b>	<b><i>\$19,338,623</i></b>



# Unrestricted Revenues & Expenditures



# Unrestricted Multi-Year Projection

	<i>Estimated</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
<b>General Fund Unrestricted</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
Revenues	\$87,233,392	\$86,293,503	\$87,023,142	\$87,737,662
Contributions	-\$17,793,737	-\$19,338,623	-\$19,356,820	-\$19,398,091
Net Revenues	\$69,439,655	\$66,954,880	\$67,666,322	\$68,339,571
Expenditures	\$70,310,304	\$72,816,290	\$72,917,441	\$72,828,869
<b>Increase/Decrease</b>	<b>-\$870,649</b>	<b>-\$5,861,410</b>	<b>-\$5,251,119</b>	<b>-\$4,489,299</b>
Beginning Fund Balance	\$22,904,150	\$22,033,501	\$16,172,091	\$10,920,972
<b>Ending Fund Balance</b>	<b>\$22,033,501</b>	<b>\$16,172,091</b>	<b>\$10,920,972</b>	<b>\$6,431,674</b>





# State Budget Roadmap

**Governor's  
January Budget  
Proposal**



**OVSD Preliminary  
Budget**



**OVSD Final Budget Adoption  
(Positive Certification)**



**Governor's May  
Revision**



**June 15 Deadline  
Legislative Budget  
Proposal**

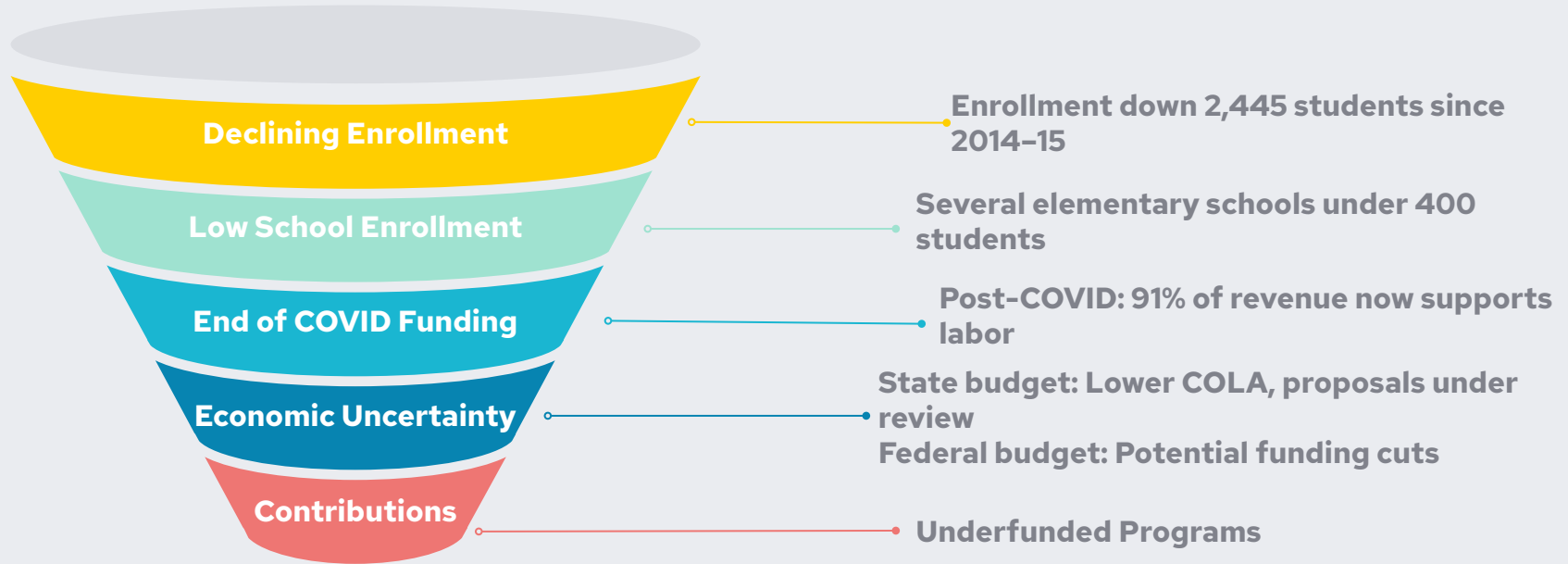


**July 1 Deadline  
Governor to sign the  
State Budget**





# Budget Challenges





# 2025-26 Budget Adoption "Positive Certification"