Ocean View School District

2026-27 Preliminary Adopted Budget

June 9, 2026

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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

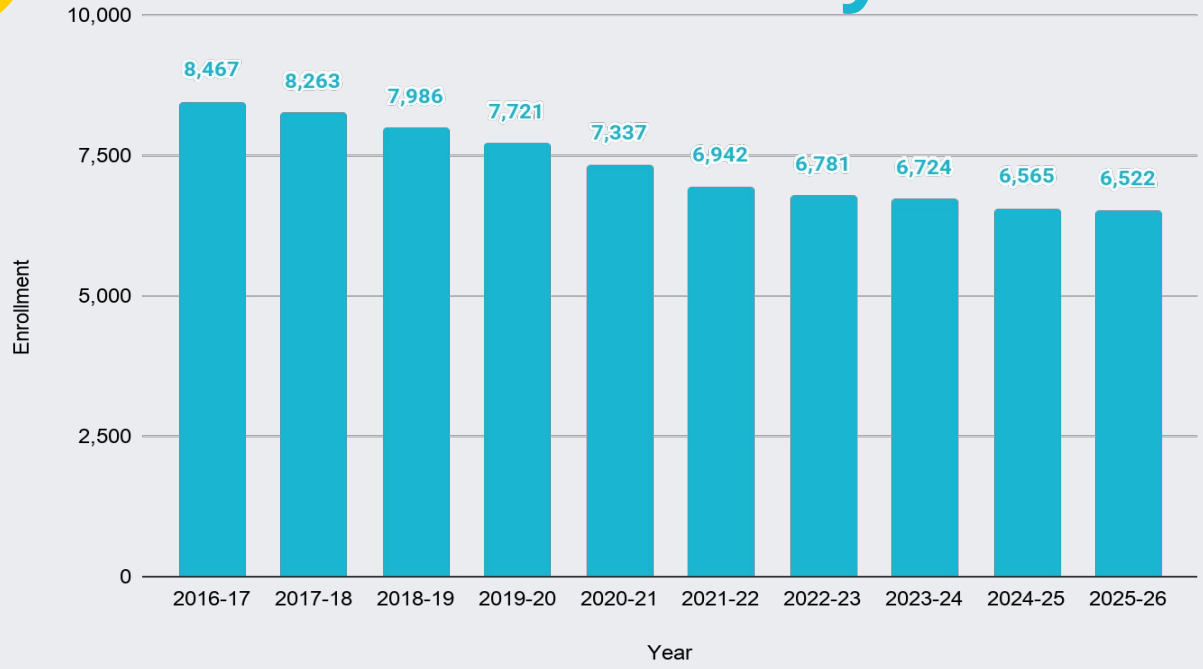
Factors	2025-26	2026-27	2027-28	2028-29
LCFF Statutory COLA	2.30%	2.87%	3.30%	3.09%
Additional LCFF Adjustment	-	1.44%	-	-
District Enrollment	6,522	6,336	6,278	6,170
Average Daily Attendance (ADA)	94.7%	94.7%	94.7%	94.7%
Unduplicated Pupil Percentage	59%	59%	59%	59%
STRS	19.10%	19.10%	19.10%	19.10%
PERS	26.81%	26.40%	26.80%	25.90%
Step & Column (CE)		1.25%	1.25%	1.25%
Step & Column (CL)		0.75%	0.75%	0.75%
Inflation		3.76%	3.18%	2.76%

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

Budget Assumptions

- Funding: Average of Prior 3-Year Average Daily Attendance (ADA)
- Certificated Staffing: Reductions Through Attrition
- Contributions: Special Education and Routine Restricted Maintenance
- Special Education Base Rate Increase of $423 per ADA
- Title I-IV Budgets: 100% of 2025-26 Entitlements
- One-Time Funding: Budgeted in a Single Year and Removed in Subsequent Budgets

Enrollment History



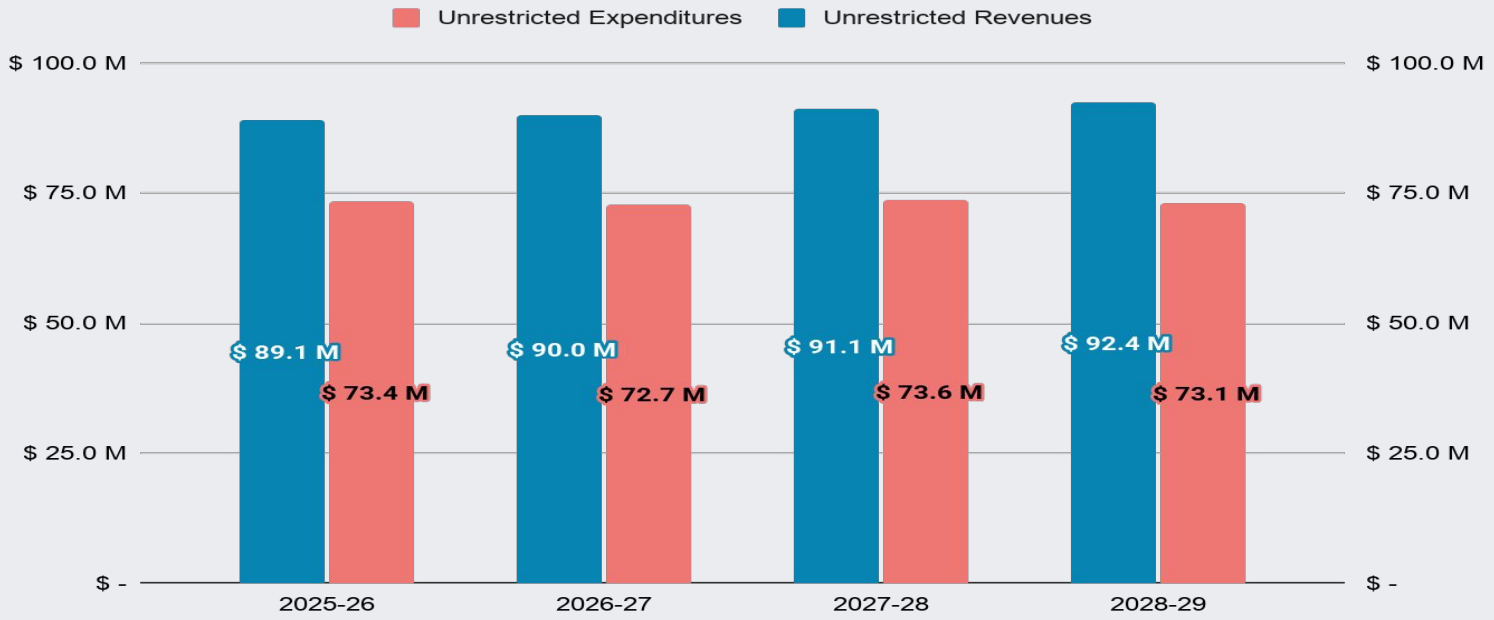
Since 2016-17, OVSD enrollment has decreased nearly 23%.

Source: California Department of Education

Reserve Cap

- 10% cap on assigned/unassigned fund balance **will be active** (EC §42127.01(e))
- **State** Rainy Day Fund is **now depleted**
- Staff recommends allocating balance to **Emergency Reserve (District Rainy Day Fund)**

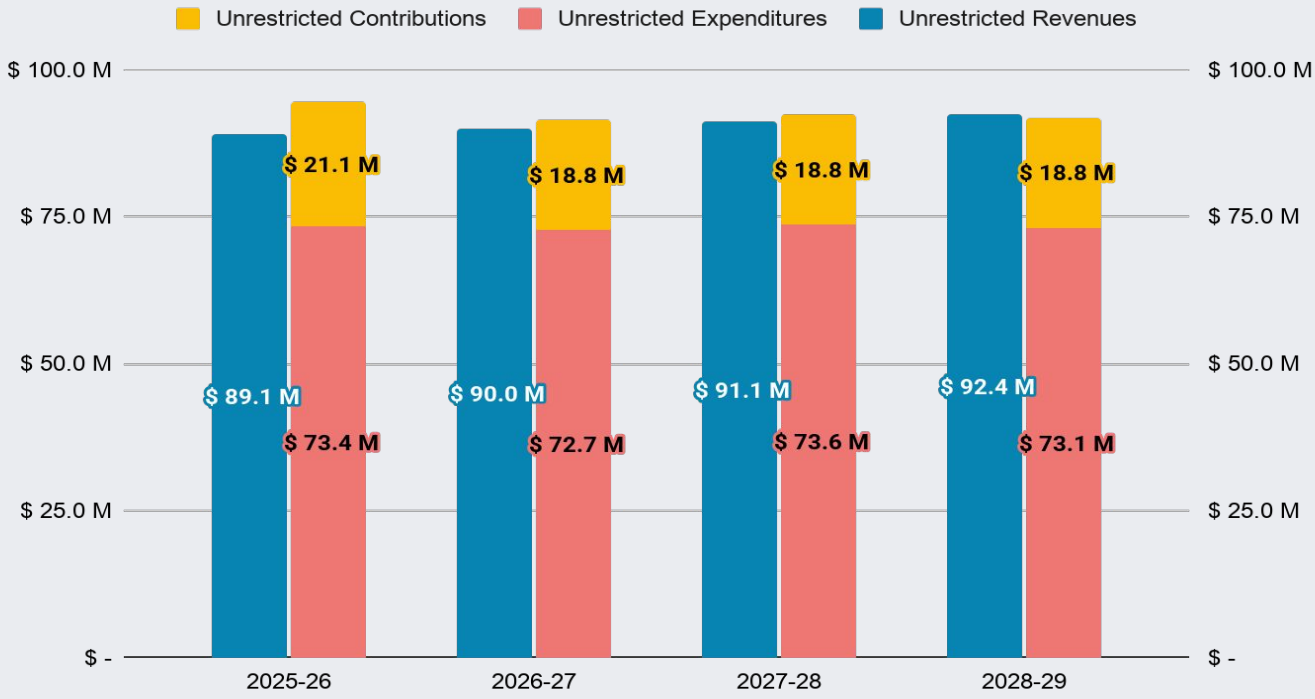
Unrestricted Revenues & Expenditures



Program Contributions

General Fund Contributions	2025-26 Estimated Actuals	2026-27 Preliminary
Special Education	$16,305,343	$13,668,411
Routine Restricted Maintenance	$4,773,356	$5,103,848
Total Restricted Contributions	***$21,078,699***	***$18,772,259***

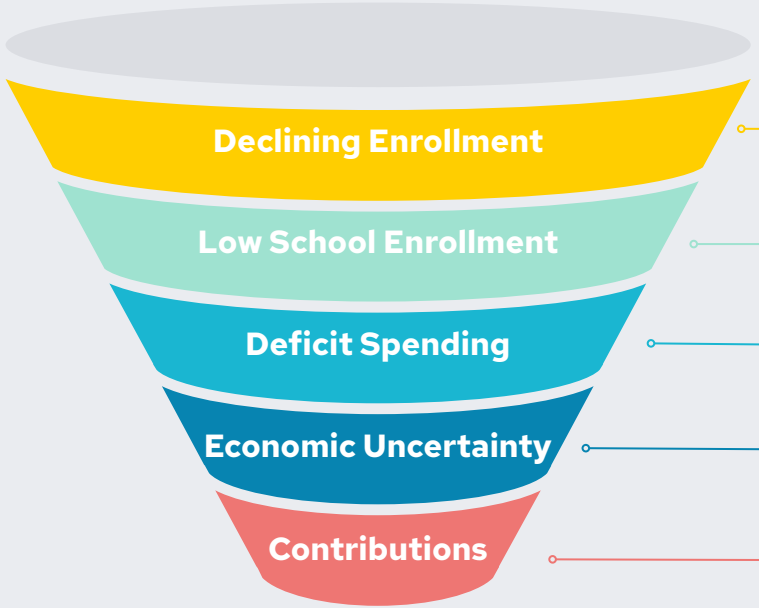
Unrestricted Revenues & Expenditures



Unrestricted Multi-Year Projection

	Estimated	*Projected*	*Projected*	*Projected*
General Fund Unrestricted	**2025-26**	**2026-27**	**2027-28**	**2028-29**
Revenues	$89,056,066	$90,037,213	$91,093,220	$92,403,497
Contributions	-$21,078,699	-$18,772,259	-$18,821,814	-$18,799,790
Net Revenues	$67,977,367	$71,264,954	$72,271,406	$73,603,707
Expenditures	$73,366,926	$72,742,387	$73,570,609	$73,105,286
Increase/Decrease	**-$5,389,559**	**-$1,477,433**	**-$1,299,203**	**$498,421**
Beginning Fund Balance	$25,078,241	$19,688,682	$18,211,249	$16,912,046
Ending Fund Balance	**$19,688,682**	**$18,211,249**	**$16,912,046**	**$17,410,467**

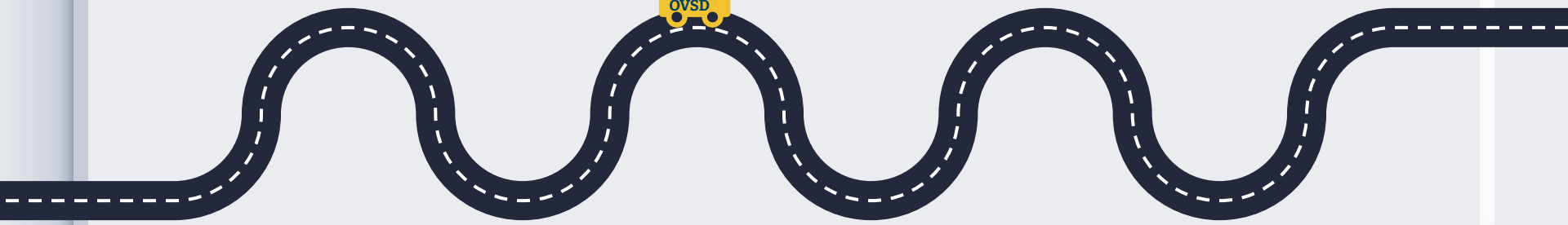
Budget Challenges



- Enrollment down 1,945 students since 2016–17
- Half of the elementary schools are under 400 students
- Attempting to become competitive with salaries
- State COLA is not keeping up with inflation
- Underfunded programs

State Budget Roadmap

1. Governor's **January Budget** Proposal
2. Governor's **May Revision**
3. OVSD **Preliminary Budget**
4. **June 15** Deadline Legislative Budget Proposal
5. OVSD Final Budget Adoption (**Positive Certification**)
6. **July 1** Deadline Governor to sign the State Budget



2026-27 Budget Adoption
“Positive Certification”