

OGCS Buellton FY25-26 Budget

	CATEGORY	FY24-25 FINAL BUDGET	FY25/26 INITIAL	VARIANCE
	TOTAL ENROLLMENT	40	45	5
	AVERAGE DAILY ATTENDANCE	38.0	41.9	3.9
REVENUE	State LCFF Revenue	489,602	558,792	69,190
	Federal Revenue	7,781	9,345	1,564
	Other State Revenue	110,802	82,927	(27,875)
	Local Revenue	3,000	6,100	3,100
	TOTAL REVENUE	611,185	657,164	45,979
EXPENSES	Certificated Salaries	249,409	262,355	12,946
	Classified Salaries	65,474	65,509	35
	Benefits	114,267	121,240	6,973
	TOTAL PERSONNEL EXPENSES	429,150	449,103	19,953
	Books and Supplies	41,930	28,597	(13,333)
	Services and Other Operating Expenses	181,359	174,035	(7,324)
	Capital Outlay	5,213	5,213	-
	Other Outgoing	-	-	-
	TOTAL OTHER EXPENSES	228,502	207,845	(20,657)
	TOTAL EXPENSES	657,652	656,948	(704)
	SURPLUS\ (DEFICIT) BEFORE TRANSFER	(46,467)	216	46,683
	<i>% of Expenses</i>	<i>-7.1%</i>	<i>0.0%</i>	
SUMMARY	Transfer In/(Out)	52,051	32,560	
	TOTAL TRANSFER IN/(OUT)	52,051	32,560	
	SURPLUS\ (DEFICIT) AFTER TRANSFER	5,584	32,776	27,192
	<i>% of Expenses</i>	<i>0.8%</i>	<i>5.0%</i>	
	BEGINNING FUND BALANCE	60,181	65,765	
	ENDING BALANCE	65,765	98,542	
	<i>% of Expenses</i>	<i>10.00%</i>	<i>15.00%</i>	

GRADE	FY25-26 INITIAL
ENROLLMENT BY GRADE	
TK	0
K	1
1	1
2	1
3	0
4	2
5	0
6	2
7	4
8	3
9	3
10	4
11	8
12	16
TOTAL	45

DAILY ATTENDANCE RATE	
TK	93.00%
K	93.00%
1	93.00%
2	93.00%
3	93.00%
4	93.00%
5	93.00%
6	93.00%
7	93.00%
8	93.00%
9	93.00%
10	93.00%
11	93.00%
12	93.00%
OVERALL AVG	93.00%

AVG DAILY ATTENDANCE BY GRADE	
TK	-
K	0.93
1	0.93
2	0.93
3	-
4	1.86
5	-
6	1.86
7	3.72
8	2.79
9	2.79
10	3.72
11	7.44
12	14.88
TOTAL	41.9

AVG DAILY ATTENDANCE BY GRADE RANGE	
TK-3	2.79
4-6	3.72
7-8	6.51
9-12	28.83
TOTAL	41.85

ACCT	ACCOUNT NAME	FY24-25 FINAL BUDGET	FY25-26 INITIAL BUDGET	VARIANCE
LCFF				
8011	LCFF Revenues	348,712	423,845.00	75,133
8012	Education Protection Account Revenue	7,600	8,370.00	770
8019	Prior Year Income/Adjustments	-	-	-
8096	Charter Schools Funding In-Lieu of Property Taxes	133,290	126,577	(6,713)
80XX	---	-	-	-
80XX	---	-	-	-
<i>TOTAL LCFF REVENUE</i>		489,602	558,792	69,190

FEDERAL				
8181	Special Education - Entitlement	5,160	6,607	1,447
8182	Special Education - Mental Health	518	518	-
8220	Federal Child Nutrition Programs	-	-	-
8290	All Other Federal Revenue	-	-	-
8291	Title I Federal Revenue	-	-	-
8292	Title II	698	698.00	-
8293	Title III Federal Revenue	-	-	-
8294	Title IV	-	-	-
8295	Title V Federal Revenue	1,405	1,522	117
80XX	---	-	-	-
80XX	---	-	-	-
<i>TOTAL FEDERAL REVENUE</i>		7,781	9,345	

OTHER STATE				
8520	State Child Nutrition Program	-	-	-
8550	Mandated Block Grant	1,644	1,914	270
8560	State Lottery Revenue	10,374	11,425	1,051
8590	All Other State Revenues	65,725	33,179	(32,546)
8599	Prior Year State Income	-	-	-
8791	SPED State/Other Transfers of Apportionments from Districts	-	36,409	36,409
8792	SPED State/Other Transfers of Apportionments from County	33,059	-	(33,059)
80XX	---	-	-	-
80XX	---	-	-	-
<i>TOTAL OTHER STATE REVENUE</i>		110,802	82,927	

LOCAL				
8660	Interest Income	900	3,000.00	2,100
8698	E-rate Revenues	2,000	3,000	1,000
8699	All Other Local Revenue	100	100	-
80XX	---	-	-	-
80XX	---	-	-	-
<i>TOTAL LOCAL REVENUE</i>		3,000	6,100	3,100
<i>TOTAL REVENUE</i>		611,185	657,164	72,290

1000 - CERTIFICATED EMPLOYEES				
1100	Teachers' Salaries	174,099	178,947	4,848
1200	Certificated Pupil Support Salaries	-	-	-
1300	Certificated Supervisor and Administrator Salaries	63,451	69,524	6,073
1900	Other Certificated Salaries	11,859	13,883	2,024
10XX	---	-	-	-
10XX	---	-	-	-
<i>TOTAL CERTIFICATED EMPLOYEE EXPESSES</i>		249,409	262,355	12,946

2000 - CLASSIFIED EMPLOYEES				
2100	Instructional Aide Salaries	9,887	14,903	5,016
2200	Classified Support Salaries (Maintenance, Food)	-	-	-
2300	Classified Supervisor and Administrator Salaries	20,651	16,891	(3,760)
2400	Clerical, Technical, and Office Staff Salaries	19,429	22,853	3,424
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	15,507	10,861	(4,646)
20XX	---	-	-	-

ACCT	ACCOUNT NAME	FY24-25 FINAL BUDGET	FY25-26 INITIAL BUDGET	VARIANCE
20XX	---		-	-
	<i>TOTAL CLASSIFIED EMPLOYEE EXPESSES</i>	65,474	65,509	35

3000 - EMPLOYEE BENEFITS

3101	State Teachers' Retirement System, certificated positions	47,637	50,110	2,473
3301	OASDI/Medicare Certificated, Unrestricted	3,616	3,804	188
3302	OASDI/Medicare Classified	5,009	5,011	2
3401	Health & Welfare Benefits, Certificated	36,375	40,635	4,260
3402	Health & Welfare Benefits Classified	15,000	14,850	(150)
3501	State Unemployment Insurance Certificated	1,362	1,367	5
3502	State Unemployment Insurance Classified	545	545	(0)
3601	Worker Compensation Insurance	3,741	3,935	194
3602	Worker Compensation Insurance	982	983	1
30XX	---	-	-	-
30XX	---	-	-	-
	<i>TOTAL EMPLOYEE BENEFITS EXPESSES</i>	114,267	121,240	6,973
	<i>TOTAL PAYROLL RELATED EXPENSES</i>	429,150	449,103	19,953

4000 - BOOKS AND SUPPLIES

4100	Approved Textbooks and Core Curriculum	4,700	3,000	(1,700)
4200	Books and Other Reference Materials	450	500	50
4300	Materials and Supplies	3,600	4,000	400
4315	Classroom Materials and Supplies	4,617	2,500	(2,117)
4381	Materials for Plant Maintenance	68	75	7
4400	Noncapitalized Equipment	900	1,000	100
4410	Software and Software Licensing	16,690	16,000	(690)
4430	Noncapitalized Student Equipment	10,905	1,522	(9,383)
4700	Food and Food Supplies	-	-	-
40XX	---	-	-	-
40XX	---	-	-	-
	<i>TOTAL BOOKS AND SUPPLIES</i>	41,930	28,597	(13,333)

5000 - SERVICES AND OTHER OPERATING EXPENSES

5200	Travel and Conferences	2,250	3,000	750
5210	Training and Development Expense	1,350	1,500	150
5300	Dues and Memberships	2,915	3,300	385
5400	Insurance	11,568	13,000	1,432
5500	Operation and Housekeeping Services	15,750	17,500	1,750
5501	Utilities	10,800	6,000	(4,800)
5505	Student Transportation/Field Trips	-	-	-
5600	Space Rental/Leases Expense	50,579	50,322	(257)
5601	Building Maintenance	1,310	1,500	190
5610	Equipment Repair	225	250	25
5800	Professional/Consulting Services and Operating Expenditures	2,700	4,000	1,300
5803	Banking and Payroll Service Fees	1,440	1,600	160
5805	Legal Services	2,700	5,500	2,800
5806	Audit Services	1,778	2,000	222
5807	Legal Settlements	9,000	10,000	1,000
5810	Educational Consultants	18,900	11,500	(18,700)
5811	Student Transportation	-	200	200
5812	Other Student Activities	1,170	1,000	(170)
5815	Advertising/Recruiting	415	450	35
5830	Field Trip Expenses	225	250	25
5873	Financial Services	14,400	16,000	1,600
5874	Personnel Services	23	25	2
5875	District Oversight Fee	9,271	5,588	(3,683)
5877	IT Services	16,200	12,500	(3,700)
5890	Interest Expense/Fees	90	50	(40)
5900	Communications (Tele., Internet, Copies,Postage,Messenger)	6,300	7,000	700
50XX	---	-	-	-

ACCT	ACCOUNT NAME	FY24-25 FINAL BUDGET	FY25-26 INITIAL BUDGET	VARIANCE
50XX	---			-
	<i>TOTAL SERVICES AND OTHER OPERATING EXPENSES</i>	181,359	174,035	(18,624)
6000 - CAPITAL OUTLAY				
6900	Depreciation Expense	5,213	5,213	-
60XX	---	-		-
60XX	---			-
	<i>TOTAL CAPITAL OUTLAY EXPENSES</i>	5,213	5,213	-
7000 - OTHER OUTGOING				
7000	Miscellaneous Expense	-		-
70XX	---	-		-
70XX	---			-
	<i>TOTAL OTHER OUTGOING EXPENSES</i>	-	-	-
	<i>TOTAL NON-PAYROLL EXPENSES</i>	228,502	207,845	(31,957)
	TOTAL EXPENSES	657,652	656,948	(12,004)
	NET INCOME	(46,467)	216	84,294