

# OGCS Santa Barbara FY25-26 Budget

	CATEGORY	FY24-25 FINAL BUDGET	FY25/26 INITIAL	VARIANCE
	TOTAL ENROLLMENT	85	86	1
	AVERAGE DAILY ATTENDANCE	80.8	83.4	2.7
REVENUE	State LCFF Revenue	1,108,263	1,196,030	87,767
	Federal Revenue	44,529	46,733	2,204
	Other State Revenue	263,812	157,685	(106,127)
	Local Revenue	10,600	13,300	2,700
	<b>TOTAL REVENUE</b>	<b>1,427,204</b>	<b>1,413,748</b>	<b>(13,456)</b>
EXPENSES	Certificated Salaries	482,447	480,951	(1,496)
	Classified Salaries	152,774	158,204	5,430
	Benefits	229,137	237,695	8,558
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>864,358</b>	<b>876,850</b>	<b>12,492</b>
	Books and Supplies	68,391	66,858	(1,533)
	Services and Other Operating Expenses	477,244	447,485	(29,759)
	Capital Outlay	10,425	10,425	-
	Other Outgoing	-	-	-
	<b>TOTAL OTHER EXPENSES</b>	<b>556,060</b>	<b>524,768</b>	<b>(31,292)</b>
	<b>TOTAL EXPENSES</b>	<b>1,420,418</b>	<b>1,401,618</b>	<b>(18,800)</b>
	<b>SURPLUS\ (DEFICIT) BEFORE TRANSFER</b>	<b>6,786</b>	<b>12,130</b>	<b>5,344</b>
	<i>% of Expenses</i>	<i>0.5%</i>	<i>0.9%</i>	
SUMMARY	Transfer In/(Out)	3,225	56,070	
	<b>TOTAL TRANSFER IN/(OUT)</b>	<b>3,225</b>	<b>56,070</b>	
	<b>SURPLUS\ (DEFICIT) AFTER TRANSFER</b>	<b>10,011</b>	<b>68,200</b>	<b>58,189</b>
	<i>% of Expenses</i>	<i>0.7%</i>	<i>4.9%</i>	
	BEGINNING FUND BALANCE	132,031	142,041	
	<b>ENDING BALANCE</b>	<b>142,041</b>	<b>210,241</b>	
	<i>% of Expenses</i>	<i>10.00%</i>	<i>15.00%</i>	

GRADE	FY25-26 INITIAL
<b>ENROLLMENT BY GRADE</b>	
TK	0
K	0
1	0
2	0
3	2
4	0
5	1
6	1
7	4
8	6
9	9
10	8
11	25
12	30
<b>TOTAL</b>	<b>86</b>

<b>DAILY ATTENDANCE RATE</b>	
TK	97.00%
K	97.00%
1	97.00%
2	97.00%
3	97.00%
4	97.00%
5	97.00%
6	97.00%
7	97.00%
8	97.00%
9	97.00%
10	97.00%
11	97.00%
12	97.00%
<b>OVERALL AVG</b>	<b>97.00%</b>

<b>AVG DAILY ATTENDANCE BY GRADE</b>	
TK	-
K	-
1	-
2	-
3	1.94
4	-
5	0.97
6	0.97
7	3.88

8	5.82
9	8.73
10	7.76
11	24.25
12	29.10
TOTAL	83.4

AVG DAILY ATTENDANCE BY GRADE RANGE	
TK-3	1.94
4-6	1.94
7-8	9.70
9-12	69.84
TOTAL	83.42

ACCT	ACCOUNT NAME	FY24-25 FINAL BUDGET	FY25-26 INITIAL BUDGET	VARIANCE
<b>LCFF</b>				
8011	LCFF Revenues	808,872	369,497.00	(439,375)
8012	Education Protection Account Revenue	16,150	16,684.00	534
8019	Prior Year Income/Adjustments	-	-	-
8096	Charter Schools Funding In-Lieu of Property Taxes	283,241	809,849	526,608
80XX	---	-	-	-
80XX	---	-	-	-
<i>TOTAL LCFF REVENUE</i>		1,108,263	1,196,030	87,767

<b>FEDERAL</b>				
8181	Special Education - Entitlement	10,966	13,170	2,204
8182	Special Education - Mental Health	943	943	-
8220	Federal Child Nutrition Programs	-	-	-
8290	All Other Federal Revenue	-	-	-
8291	Title I Federal Revenue	19,879	19,879.00	-
8292	Title II	2,741	2,741.00	-
8293	Title III Federal Revenue	-	-	-
8294	Title IV	10,000	10,000.00	-
8295	Title V Federal Revenue	-	-	-
80XX	---	-	-	-
80XX	---	-	-	-
<i>TOTAL FEDERAL REVENUE</i>		44,529	46,733	

<b>OTHER STATE</b>				
8520	State Child Nutrition Program	-	-	-
8550	Mandated Block Grant	3,926	4,268	342
8560	State Lottery Revenue	22,045	22,774	729
8590	All Other State Revenues	167,590	58,070	(109,520)
8591	SB 740 Revenue	-	-	-
8599	Prior Year State Income	-	-	-
8791	SPED State/Other Transfers of Apportionments from Districts	-	72,574	72,574
8792	SPED State/Other Transfers of Apportionments from County	70,251	-	(70,251)
80XX	---	-	-	-
80XX	---	-	-	-
<i>TOTAL OTHER STATE REVENUE</i>		263,812	157,685	

<b>LOCAL</b>				
8660	Interest Income	3,300	6,000.00	2,700
8698	E-rate Revenues	7,000	7,000	-
8699	All Other Local Revenue	300	300	-
80XX	---	-	-	-
80XX	---	-	-	-
<i>TOTAL LOCAL REVENUE</i>		10,600	13,300	
<i>TOTAL REVENUE</i>		1,427,204	1,413,748	87,767

<b>1000 - CERTIFICATED EMPLOYEES</b>				
1100	Teachers' Salaries	306,724	285,704	(21,020)
1200	Certificated Pupil Support Salaries	-	-	-
1300	Certificated Supervisor and Administrator Salaries	148,053	166,092	18,039
1900	Other Certificated Salaries	27,670	29,155	1,485
10XX	---	-	-	-
10XX	---	-	-	-
<i>TOTAL CERTIFICATED EMPLOYEE EXPESSES</i>		482,447	480,951	(1,496)

<b>2000 - CLASSIFIED EMPLOYEES</b>				
2100	Instructional Aide Salaries	23,070	31,297	8,227
2200	Classified Support Salaries (Maintenance, Food)	-	-	-
2300	Classified Supervisor and Administrator Salaries	48,185	35,471	(12,714)
2400	Clerical, Technical, and Office Staff Salaries	45,335	47,992	2,657
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	36,184	43,444	7,260

ACCT	ACCOUNT NAME	FY24-25 FINAL BUDGET	FY25-26 INITIAL BUDGET	VARIANCE
20XX	---	-	-	-
20XX	---	-	-	-
<i>TOTAL CLASSIFIED EMPLOYEE EXPESSES</i>		152,774	158,204	5,430

<b>3000 - EMPLOYEE BENEFITS</b>				
3101	State Teachers' Retirement System, certificated positions	92,147	91,862	(285)
3301	OASDI/Medicare Certificated, Unrestricted	6,995	6,974	(21)
3302	OASDI/Medicare Classified	11,687	12,103	416
3401	Health & Welfare Benefits, Certificated	69,875	76,950	7,075
3402	Health & Welfare Benefits Classified	35,000	36,315	1,315
3501	State Unemployment Insurance Certificated	2,633	2,588	(45)
3502	State Unemployment Insurance Classified	1,271	1,317	46
3601	Worker Compensation Insurance	7,237	7,214	(23)
3602	Worker Compensation Insurance	2,292	2,373	81
30XX	---	-	-	-
30XX	---	-	-	-
<i>TOTAL EMPLOYEE BENEFITS EXPESSES</i>		229,137	237,695	8,558
<i>TOTAL PAYROLL RELATED EXPENSES</i>		864,358	876,850	12,492

<b>4000 - BOOKS AND SUPPLIES</b>				
4100	Approved Textbooks and Core Curriculum	6,300	6,300	-
4200	Books and Other Reference Materials	1,050	1,050	-
4300	Materials and Supplies	8,400	8,400	-
4315	Classroom Materials and Supplies	10,773	5,250	(5,523)
4381	Materials for Plant Maintenance	158	158	-
4400	Noncapitalized Equipment	2,100	2,100	-
4410	Software and Software Licensing	29,610	33,600	3,990
4430	Noncapitalized Student Equipment	10,000	10,000	-
4700	Food and Food Supplies	-	-	-
40XX	---	-	-	-
40XX	---	-	-	-
<i>TOTAL BOOKS AND SUPPLIES</i>		68,391	66,858	(1,533)

<b>5000 - SERVICES AND OTHER OPERATING EXPENSES</b>				
5200	Travel and Conferences	5,750	6,300	550
5210	Training and Development Expense	3,150	3,150	-
5300	Dues and Memberships	5,635	5,950	315
5400	Insurance	26,991	27,300	309
5500	Operation and Housekeeping Services	36,750	36,750	-
5501	Utilities	25,200	15,200	(10,000)
5600	Space Rental/Leases Expense	165,307	156,242	(9,065)
5601	Building Maintenance	1,890	3,150	1,260
5610	Equipment Repair	525	525	-
5800	Professional/Consulting Services and Operating Expenditures	6,300	8,400	2,100
5803	Banking and Payroll Service Fees	3,360	3,360	-
5805	Legal Services	6,300	12,600	6,300
5806	Audit Services	4,148	4,200	52
5807	Legal Settlements	30,600	28,760	(1,840)
5810	Educational Consultants	44,100	45,150	1,050
5811	Student Transportation	-	420	420
5812	Other Student Activities	2,730	2,100	(630)
5815	Advertising/Recruiting	735	735	-
5830	Field Trip Expenses	525	525	-
5873	Financial Services	33,600	33,600	-
5874	Personnel Services	53	53	-
5875	District Oversight Fee	20,885	11,960	(8,925)
5877	IT Services	37,800	26,250	(11,550)
5890	Interest Expense/Fees	210	105	(105)
5900	Communications (Tele., Internet, Copies,Postage,Messenger)	14,700	14,700	-
50XX	---	-	-	-

ACCT	ACCOUNT NAME	FY24-25 FINAL BUDGET	FY25-26 INITIAL BUDGET	VARIANCE
50XX	---			-
	<i>TOTAL SERVICES AND OTHER OPERATING EXPENSES</i>	477,244	447,485	(29,759)
<b>6000 - CAPITAL OUTLAY</b>				
6900	Depreciation Expense	10,425	10,425	-
6901	Amortization Expense	-		-
60XX	---	-		-
60XX	---			-
	<i>TOTAL CAPITAL OUTLAY EXPENSES</i>	10,425	10,425	-
<b>7000 - OTHER OUTGOING</b>				
7000	Miscellaneous Expense	-		-
70XX	---	-		-
70XX	---			-
	<i>TOTAL OTHER OUTGOING EXPENSES</i>	-	-	-
	<i>TOTAL NON-PAYROLL EXPENSES</i>	556,060	524,768	(31,292)
	<i>TOTAL EXPENSES</i>	1,420,418	1,401,618	(18,800)
	<i>NET INCOME</i>	6,786	12,130	106,567