

OGCS Santa Maria FY25-26 Budget

	CATEGORY	FY24-25 FINAL BUDGET	FY25/26 INITIAL	VARIANCE
	TOTAL ENROLLMENT	176	171	(5)
	AVERAGE DAILY ATTENDANCE	163.7	160.7	(2.9)
REVENUE	State LCFF Revenue	2,316,291	2,352,981	36,690
	Federal Revenue	86,768	89,917	3,149
	Other State Revenue	674,939	285,445	(389,494)
	Local Revenue	17,500	28,000	10,500
	TOTAL REVENUE	3,095,498	2,756,343	(339,155)
EXPENSES	Certificated Salaries	963,388	969,923	6,535
	Classified Salaries	287,580	261,036	(26,544)
	Benefits	455,459	460,924	5,465
	TOTAL PERSONNEL EXPENSES	1,706,427	1,691,883	(14,544)
	Books and Supplies	126,981	121,008	(5,973)
	Services and Other Operating Expenses	802,026	753,857	(48,169)
	Capital Outlay	5,213	5,213	-
	Other Outgoing	-	-	-
	TOTAL OTHER EXPENSES	934,220	880,078	(54,142)
	TOTAL EXPENSES	2,640,647	2,571,961	(68,686)
	SURPLUS\ (DEFICIT) BEFORE TRANSFER	454,851	184,382	(270,469)
	<i>% of Expenses</i>	<i>17.2%</i>	<i>7.2%</i>	
SUMMARY	Transfer In/(Out)	(617,941)	(62,654)	
	TOTAL TRANSFER IN/(OUT)	(617,941)	(62,654)	
	SURPLUS\ (DEFICIT) AFTER TRANSFER	(163,090)	121,728	284,819
	<i>% of Expenses</i>	<i>-6.2%</i>	<i>4.7%</i>	
	BEGINNING FUND BALANCE	427,152	264,062	
ENDING BALANCE	264,062	385,790		
	<i>% of Expenses</i>	<i>10.00%</i>	<i>15.00%</i>	

GRADE	FY25-26 INITIAL
ENROLLMENT BY GRADE	
TK	3
K	9
1	4
2	5
3	7
4	1
5	2
6	4
7	8
8	15
9	21
10	19
11	40
12	33
TOTAL	171

DAILY ATTENDANCE RATE	
TK	94.00%
K	94.00%
1	94.00%
2	94.00%
3	94.00%
4	94.00%
5	94.00%
6	94.00%
7	94.00%
8	94.00%
9	94.00%
10	94.00%
11	94.00%
12	94.00%
OVERALL AVG	94.00%

AVG DAILY ATTENDANCE BY GRADE	
TK	2.8
K	8.46
1	3.76
2	4.70
3	6.58
4	0.94
5	1.88
6	3.76
7	7.52
8	14.10
9	19.74
10	17.86
11	37.60
12	31.02
TOTAL	160.7

AVG DAILY ATTENDANCE BY GRADE RANGE	
TK-3	26.32
4-6	6.58
7-8	21.62
9-12	106.22
TOTAL	160.74

ACCT	ACCOUNT NAME	FY24-25 FINAL BUDGET	FY25-26 INITIAL BUDGET	VARIANCE
LCFF				
8011	LCFF Revenues	1,709,426	2,194,485.00	485,059
8012	Education Protection Account Revenue	32,736	32,148.00	(588)
8096	Charter Schools Funding In-Lieu of Property Taxes	574,129	126,348	(447,781)
80XX	---	-	-	-
80XX	---	-	-	-
<i>TOTAL LCFF REVENUE</i>		2,316,291	2,352,981	36,690

FEDERAL				
8181	Special Education - Entitlement	22,228	25,377	3,149
8182	Special Education - Mental Health	1,888	1,888	-
8220	Federal Child Nutrition Programs	-	-	-
8290	All Other Federal Revenue	-	-	-
8291	Title I Federal Revenue	47,684	47,684.00	-
8292	Title II	4,968	4,968.00	-
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>		86,768	89,917	

OTHER STATE				
8520	State Child Nutrition Program	-	-	-
8550	Mandated Block Grant	7,201	7,187	(14)
8560	State Lottery Revenue	44,685	43,882	(803)
8590	All Other State Revenues	480,654	94,535	(386,119)
8599	Prior Year State Income	-	-	-
8791	SPED State/Other Transfers of Apportionments from Distri	-	139,841	139,841
8792	SPED State/Other Transfers of Apportionments from Coun	142,399	-	(142,399)
80XX	---	-	-	-
80XX	---	-	-	-
<i>TOTAL OTHER STATE REVENUE</i>		674,939	285,445	

LOCAL				
8660	Interest Income	5,000	12,000.00	7,000
8698	E-rate Revenues	12,000	15,000	3,000
8699	All Other Local Revenue	500	1,000	500
80XX	---	-	-	-
80XX	---	-	-	-
<i>TOTAL LOCAL REVENUE</i>		17,500	28,000	
<i>TOTAL REVENUE</i>		3,095,498	2,756,343	36,690

1000 - CERTIFICATED EMPLOYEES				
1100	Teachers' Salaries	668,584	675,632	7,048
1200	Certificated Pupil Support Salaries	-	-	-
1300	Certificated Supervisor and Administrator Salaries	239,464	237,368	(2,096)
1900	Other Certificated Salaries	55,340	56,922	1,582
10XX	---	-	-	-
10XX	---	-	-	-
<i>TOTAL CERTIFICATED EMPLOYEE EXPESSES</i>		963,388	969,923	6,535

2000 - CLASSIFIED EMPLOYEES				
2100	Instructional Aide Salaries	65,340	61,104	(4,236)
2200	Classified Support Salaries (Maintenance, Food)	-	-	-

ACCT	ACCOUNT NAME	FY24-25 FINAL BUDGET	FY25-26 INITIAL BUDGET	VARIANCE
2300	Classified Supervisor and Administrator Salaries	96,370	69,253	(27,117)
2400	Clerical, Technical, and Office Staff Salaries	90,670	93,698	3,028
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	35,200	36,981	1,781
20XX	---	-	-	-
20XX	---	-	-	-
<i>TOTAL CLASSIFIED EMPLOYEE EXPENSES</i>		287,580	261,036	(26,544)

3000 - EMPLOYEE BENEFITS				
3101	State Teachers' Retirement System, certificated positions	184,007	185,255	1,248
3301	OASDI/Medicare Certificated, Unrestricted	13,969	14,064	95
3302	OASDI/Medicare Classified	22,000	19,969	(2,031)
3401	Health & Welfare Benefits, Certificated	143,500	152,415	8,915
3402	Health & Welfare Benefits Classified	65,000	63,315	(1,685)
3501	State Unemployment Insurance Certificated	5,403	5,126	(277)
3502	State Unemployment Insurance Classified	2,815	2,315	(500)
3601	Worker Compensation Insurance	14,451	14,549	98
3602	Worker Compensation Insurance	4,314	3,916	(398)
30XX	---	-	-	-
30XX	---	-	-	-
<i>TOTAL EMPLOYEE BENEFITS EXPENSES</i>		455,459	460,924	5,465
<i>TOTAL PAYROLL RELATED EXPENSES</i>		1,706,427	1,691,883	(14,544)

4000 - BOOKS AND SUPPLIES				
4100	Approved Textbooks and Core Curriculum	12,600	12,300	(300)
4200	Books and Other Reference Materials	2,100	2,050	(50)
4300	Materials and Supplies	16,800	16,400	(400)
4315	Classroom Materials and Supplies	21,546	10,250	(11,296)
4381	Materials for Plant Maintenance	515	308	(207)
4400	Noncapitalized Equipment	4,200	4,100	(100)
4410	Software and Software Licensing	59,220	65,600	6,380
4430	Noncapitalized Student Equipment	10,000	10,000	-
4700	Food and Food Supplies	-	-	-
40XX	---	-	-	-
40XX	---	-	-	-
<i>TOTAL BOOKS AND SUPPLIES</i>		126,981	121,008	(5,973)

5000 - SERVICES AND OTHER OPERATING EXPENSES				
5200	Travel and Conferences	10,500	12,300	1,800
5210	Training and Development Expense	6,300	6,150	(150)
5300	Dues and Memberships	8,170	8,550	380
5400	Insurance	53,983	53,300	(683)
5500	Operation and Housekeeping Services	73,500	71,750	(1,750)
5501	Utilities	50,400	65,200	14,800
5600	Space Rental/Leases Expense	181,477	157,354	(24,123)
5601	Building Maintenance	2,780	6,150	3,370
5610	Equipment Repair	1,050	1,025	(25)
5800	Professional/Consulting Services and Operating Expenditu	12,600	16,400	3,800
5803	Banking and Payroll Service Fees	6,720	6,560	(160)
5805	Legal Services	32,600	25,100	(7,500)
5806	Audit Services	8,295	8,200	(95)
5807	Legal Settlements	42,000	41,000	(1,000)
5810	Educational Consultants	88,200	98,150	9,950
5811	Student Transportation	-	820	820
5812	Other Student Activities	5,460	4,100	(1,360)
5815	Advertising/Recruiting	1,370	1,335	(35)
5830	Field Trip Expenses	1,050	1,025	(25)

ACCT	ACCOUNT NAME	FY24-25 FINAL BUDGET	FY25-26 INITIAL BUDGET	VARIANCE
5873	Financial Services	67,200	65,600	(1,600)
5874	Personnel Services	105	103	(2)
5875	District Oversight Fee	42,846	23,530	(19,316)
5877	IT Services	75,600	51,250	(24,350)
5890	Interest Expense/Fees	420	205	(215)
5900	Communications (Tele., Internet, Copies,Postage,Messeng	29,400	28,700	(700)
50XX	---	-	-	-
50XX	---	-	-	-
<i>TOTAL SERVICES AND OTHER OPERATING EXPENSES</i>		802,026	753,857	(48,169)

6000 - CAPITAL OUTLAY				
6900	Depreciation Expense	5,213	5,213	-
6901	Amortization Expense	-	-	-
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>		-	-	-
TOTAL NON-PAYROLL EXPENSES		934,220	880,078	(54,142)

TOTAL EXPENSES	2,640,647	2,571,961	(68,686)
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NET INCOME	454,851	184,382	105,376
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