

OGCS Buellton FY25-26 Budget

	CATEGORY	FY25-26 INITIAL	FY25-26 REVISION #1	FY25-26 REVISION #2	VARIANCE
	TOTAL ENROLLMENT	45	40	36	(4)
	AVERAGE DAILY ATTENDANCE	41.9	37.6	33.8	(3.8)
REVENUE	State LCFF Revenue	558,792	505,844	456,582	(49,262)
	Federal Revenue	9,345	8,823	7,306	(1,518)
	Other State Revenue	82,927	87,852	83,335	(4,517)
	Local Revenue	6,100	9,100	9,100	-
	TOTAL REVENUE	657,164	611,620	556,323	(55,297)
EXPENSES	Certificated Salaries	262,355	237,019	215,750	(21,269)
	Classified Salaries	65,509	56,568	43,467	(13,102)
	Benefits	121,240	99,889	88,489	(11,400)
	TOTAL PERSONNEL EXPENSES	449,103	393,476	347,706	(45,771)
	Books and Supplies	28,597	29,252	28,502	(750)
	Services and Other Operating Expenses	174,035	159,373	157,780	(1,593)
	Capital Outlay	5,213	5,213	5,213	-
	Other Outgoing	-	-	-	-
	TOTAL OTHER EXPENSES	207,845	193,837	191,494	(2,343)
	TOTAL EXPENSES	656,948	587,313	539,200	(48,113)
	SURPLUS\ (DEFICIT) BEFORE TRANSFER	216	24,306	17,123	(7,184)
	<i>% of Expenses</i>	<i>0.0%</i>	<i>4.1%</i>	<i>3.2%</i>	
SUMMARY	Transfer In/(Out)	32,560	(24,754)	(24,787)	
	TOTAL TRANSFER IN/(OUT)	32,560	(24,754)	(24,787)	
	SURPLUS\ (DEFICIT) AFTER TRANSFER	32,776	(447)	(7,664)	(7,217)
	<i>% of Expenses</i>	<i>5.0%</i>	<i>-0.1%</i>	<i>-1.4%</i>	
	BEGINNING FUND BALANCE	65,765	88,544	88,544	
	ENDING BALANCE	98,542	88,097	80,880	
	<i>% of Expenses</i>	<i>15.00%</i>	<i>15.00%</i>	<i>15.00%</i>	

GRADE	FY25-26 INITIAL	FY25-26 REVISION #1	FY25-26 REVISION #2
ENROLLMENT BY GRADE			
TK	0	0	0
K	1	0	0
1	1	2	1
2	1	2	1
3	0	0	0
4	2	3	2
5	0	0	0
6	2	3	3
7	4	0	1
8	3	0	0
9	3	2	4
10	4	6	5
11	8	5	5
12	16	17	14
TOTAL	45	40	36

DAILY ATTENDANCE RATE			
TK	93.00%	94.00%	94.00%
K	93.00%	94.00%	94.00%
1	93.00%	94.00%	94.00%
2	93.00%	94.00%	94.00%
3	93.00%	94.00%	94.00%
4	93.00%	94.00%	94.00%
5	93.00%	94.00%	94.00%
6	93.00%	94.00%	94.00%
7	93.00%	94.00%	94.00%
8	93.00%	94.00%	94.00%
9	93.00%	94.00%	94.00%
10	93.00%	94.00%	94.00%
11	93.00%	94.00%	94.00%
12	93.00%	94.00%	94.00%
OVERALL AVG	93.00%	94.00%	94.00%

AVG DAILY ATTENDANCE BY GRADE			
TK	-	-	-
K	0.93	-	-
1	0.93	1.88	0.94
2	0.93	1.88	0.94
3	-	-	-
4	1.86	2.82	1.88
5	-	-	-
6	1.86	2.82	2.82
7	3.72	-	0.94
8	2.79	-	-
9	2.79	1.88	3.76
10	3.72	5.64	4.70
11	7.44	4.70	4.70
12	14.88	15.98	13.16
TOTAL	41.9	37.60	33.84

AVG DAILY ATTENDANCE BY GRADE RANGE			
TK-3	2.79	3.76	1.88
4-6	3.72	5.64	4.70
7-8	6.51	-	0.94
9-12	28.83	28.20	26.32
TOTAL	41.85	37.60	33.84

ACCT	ACCOUNT NAME	FY25-26 INITIAL BUDGET	FY25-26 REVISION #1	FY25-26 REVISION #2	VARIANCE
LCFF					
8011	LCFF Revenues	423,845.00	371,747	323,237	(48,510)
8012	Education Protection Account Revenue	8,370.00	7,520	6,768	(752)
8019	Prior Year Income/Adjustments		-	-	-
8096	Charter Schools Funding In-Lieu of Property Taxes	126,577	126,577	126,577	-
80XX	---		-	-	-
80XX	---		-	-	-
TOTAL LCFF REVENUE		558,792	505,844	456,582	(49,262)

FEDERAL					
8181	Special Education - Entitlement	6,607	5,288	4,760	(529)
8182	Special Education - Mental Health	518	429	429	-
8220	Federal Child Nutrition Programs		-	-	-
8290	All Other Federal Revenue	-	-	-	-
8291	Title I Federal Revenue		-	-	-
8292	Title II	698.00	872	872	-
8293	Title III Federal Revenue		-	-	-
8294	Title IV		-	-	-
8295	Title V Federal Revenue	1,522	2,234	1,245	(989)
8299	Prior Year Federal Income		-	-	-
80XX	---		-	-	-
TOTAL FEDERAL REVENUE		9,345	8,823	7,306	(1,518)

OTHER STATE					
8520	State Child Nutrition Program		-	-	-
8550	Mandated Block Grant	1,914	1,834	1,686	(148)
8560	State Lottery Revenue	11,425	10,227	9,204	(1,023)
8590	All Other State Revenues	33,179	42,327	42,327	-
8599	Prior Year State Income		-	-	-
8791	SPED State/Other Transfers of Apportionments from Districts	36,409	33,464	30,118	(3,346)
8792	SPED State/Other Transfers of Apportionments from County		-	-	-
80XX	---		-	-	-
80XX	---		-	-	-
TOTAL OTHER STATE REVENUE		82,927	87,852	83,335	(4,517)

LOCAL					
8660	Interest Income	3,000.00	6,000	6,000	-
8698	E-rate Revenues	3,000	3,000	3,000	-
8699	All Other Local Revenue	100	100	100	-
80XX	---		-	-	-
80XX	---		-	-	-
TOTAL LOCAL REVENUE		6,100	9,100	9,100	-
TOTAL REVENUE		657,164	611,620	556,323	(55,297)

1000 - CERTIFICATED EMPLOYEES					
1100	Teachers' Salaries	178,947	165,704	166,335	631
1200	Certificated Pupil Support Salaries	-	-	-	-
1300	Certificated Supervisor and Administrator Salaries	69,524	58,820	39,144	(19,676)
1900	Other Certificated Salaries	13,883	12,495	10,271	(2,224)
10XX	---		-	-	-
10XX	---		-	-	-
TOTAL CERTIFICATED EMPLOYEE EXPESSES		262,355	237,019	215,750	(21,269)

2000 - CLASSIFIED EMPLOYEES					
2100	Instructional Aide Salaries	14,903	9,631	7,502	(2,129)
2200	Classified Support Salaries (Maintenance, Food)	-	-	-	-
2300	Classified Supervisor and Administrator Salaries	16,891	15,509	16,002	493
2400	Clerical, Technical, and Office Staff Salaries	22,853	20,568	19,962	(606)
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	10,861	10,861	-	(10,861)
20XX	---		-	-	-
20XX	---		-	-	-
TOTAL CLASSIFIED EMPLOYEE EXPESSES		65,509	56,568	43,467	(13,102)

3000 - EMPLOYEE BENEFITS					
3101	State Teachers' Retirement System, certificated positions	50,110	45,271	41,208	(4,062)
3301	OASDI/Medicare Certificated, Unrestricted	3,804	3,437	3,128	(308)
3302	OASDI/Medicare Classified	5,011	4,327	3,325	(1,002)
3401	Health & Welfare Benefits, Certificated	40,635	30,082	26,430	(3,652)
3402	Health & Welfare Benefits Classified	14,850	10,173	8,591	(1,582)
3501	State Unemployment Insurance Certificated	1,367	1,267	1,135	(132)
3502	State Unemployment Insurance Classified	545	459	368	(91)
3601	Worker Compensation Insurance	3,935	3,935	3,581	(353)
3602	Worker Compensation Insurance	983	939	722	(217)
30XX	---		-	-	-
30XX	---		-	-	-
TOTAL EMPLOYEE BENEFITS EXPESSES		121,240	99,889	88,489	(11,400)
TOTAL PAYROLL RELATED EXPENSES		449,103	393,476	347,706	(45,771)

4000 - BOOKS AND SUPPLIES					
4100	Approved Textbooks and Core Curriculum	3,000	1,350	1,350	-
4200	Books and Other Reference Materials	500	450	450	-
4300	Materials and Supplies	4,000	4,500	4,500	-
4315	Classroom Materials and Supplies	2,500	2,250	2,250	-
4381	Materials for Plant Maintenance	75	67.50	68	-
4400	Noncapitalized Equipment	1,000	400	400	-
4410	Software and Software Licensing	16,000	18,000	16,750	(1,250)
4430	Noncapitalized Student Equipment	1,522	2,234	2,734	500
4700	Food and Food Supplies		-	-	-
40XX	---		-	-	-
40XX	---		-	-	-
TOTAL BOOKS AND SUPPLIES		28,597	29,252	28,502	(750)

5000 - SERVICES AND OTHER OPERATING EXPENSES					
5200	Travel and Conferences	3,000	2,700	1,800	(900)
5210	Training and Development Expense	1,500	1,350	2,250	900
5300	Dues and Memberships	3,300	3,050	2,960	(90)
5400	Insurance	13,000	8,550	8,550	-

ACCT	ACCOUNT NAME	FY25-26 INITIAL BUDGET	FY25-26 REVISION #1	FY25-26 REVISION #2	VARIANCE
5500	Operation and Housekeeping Services	17,500	15,750	15,750	-
5501	Utilities	6,000	4,800	4,800	-
5505	Student Transportation/Field Trips		-	-	-
5600	Space Rental/Leases Expense	50,322	49,382	49,382	(0)
5601	Building Maintenance	1,500	1,350	1,350	-
5610	Equipment Repair	250	225	225	-
5800	Professional/Consulting Services and Operating Expenditures	4,000	3,600	2,430	(1,170)
5803	Banking and Payroll Service Fees	1,600	1,440	1,440	-
5805	Legal Services	5,500	4,900	4,900	-
5806	Audit Services	2,000	1,800	1,800	-
5807	Legal Settlements	10,000	9,000	9,000	-
5810	Educational Consultants	11,500	10,250	10,250	-
5811	Student Transportation	200	360	250	(110)
5812	Other Student Activities	1,000	900	1,170	270
5815	Advertising/Recruiting	450	415	415	-
5830	Field Trip Expenses	250	225	225	-
5873	Financial Services	16,000	14,400	14,400	-
5874	Personnel Services	25	23	23	-
5875	District Oversight Fee	5,588	5,058.44	4,566	(493)
5877	IT Services	12,500	13,500	13,500	-
5890	Interest Expense/Fees	50	45	45	-
5900	Communications (Tele., Internet, Copies,Postage,Messenger)	7,000	6,300	6,300	-
50XX	---		-	-	-
50XX	---		-	-	-
TOTAL SERVICES AND OTHER OPERATING EXPENSES		174,035	159,373	157,780	(1,593)
6000 - CAPITAL OUTLAY					
6900	Depreciation Expense	5,213	5,213	5,213	-
60XX	---		-	-	-
60XX	---		-	-	-
TOTAL CAPITAL OUTLAY EXPENSES		5,213	5,213	5,213	-
7000 - OTHER OUTGOING					
7000	Miscellaneous Expense		-	-	-
70XX	---		-	-	-
70XX	---		-	-	-
TOTAL OTHER OUTGOING EXPENSES		-	-	-	-
TOTAL NON-PAYROLL EXPENSES		207,845	193,837	191,494	(2,343)
TOTAL EXPENSES		656,948	587,313	539,200	(48,113)
NET INCOME		216	24,306	17,123	(7,184)