

# OGCS Santa Maria FY25-26 Budget

	CATEGORY	FY25-26 INITIAL	FY25-26 REVISION #1	FY25-26 REVISION #2	VARIANCE
	TOTAL ENROLLMENT	171	175	178	3
	AVERAGE DAILY ATTENDANCE	160.74	162.75	169.1	6.3
REVENUE	State LCFF Revenue	2,352,981	2,385,811	2,472,297	86,486
	Federal Revenue	89,917	81,058	87,957	6,899
	Other State Revenue	285,445	274,305	281,620	7,315
	Local Revenue	28,000	40,000	40,000	-
	<b>TOTAL REVENUE</b>	<b>2,756,343</b>	<b>2,781,174</b>	<b>2,881,874</b>	<b>100,700</b>
EXPENSES	Certificated Salaries	969,923	937,741	930,158	(7,582)
	Classified Salaries	261,036	229,968	225,506	(4,462)
	Benefits	460,924	411,720	412,809	1,089
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>1,691,883</b>	<b>1,579,429</b>	<b>1,568,474</b>	<b>(10,955)</b>
	Books and Supplies	121,008	123,985	115,485	(8,500)
	Services and Other Operating Expenses	753,857	690,002	686,667	(3,335)
	Capital Outlay	5,213	5,213	5,213	-
	Other Outgoing	-	-	-	-
	<b>TOTAL OTHER EXPENSES</b>	<b>880,078</b>	<b>819,199</b>	<b>807,364</b>	<b>(11,835)</b>
	<b>TOTAL EXPENSES</b>	<b>2,571,961</b>	<b>2,398,628</b>	<b>2,375,838</b>	<b>(22,790)</b>
SUMMARY	<b>SURPLUS\ (DEFICIT) BEFORE TRANSFER</b>	<b>184,382</b>	<b>382,545</b>	<b>506,036</b>	<b>123,490</b>
	<i>% of Expenses</i>	<i>7.2%</i>	<i>15.9%</i>	<i>21.3%</i>	
	Transfer In/(Out)	(62,654)	(532,576)	(659,484)	
	<b>TOTAL TRANSFER IN/(OUT)</b>	<b>(62,654)</b>	<b>(532,576)</b>	<b>(659,484)</b>	
	<b>SURPLUS\ (DEFICIT) AFTER TRANSFER</b>	<b>121,728</b>	<b>(150,030)</b>	<b>(153,449)</b>	<b>(3,418)</b>
	<i>% of Expenses</i>	<i>4.7%</i>	<i>-6.3%</i>	<i>-6.5%</i>	
	BEGINNING FUND BALANCE	264,062	509,824	509,824	
	<b>ENDING BALANCE</b>	<b>385,790</b>	<b>359,794</b>	<b>356,376</b>	
	<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
<b>ENROLLMENT BY GRADE</b>			
TK	3	4	3
K	9	9	10
1	4	4	5
2	5	2	3
3	7	3	4
4	1	0	1
5	2	2	3
6	4	4	4
7	8	14	20
8	15	10	10
9	21	16	15
10	19	24	28
11	40	47	45
12	33	36	27
TOTAL	171	175	178

<b>DAILY ATTENDANCE RATE</b>			
TK	94.00%	93.00%	95.00%
K	94.00%	93.00%	95.00%
1	94.00%	93.00%	95.00%
2	94.00%	93.00%	95.00%
3	94.00%	93.00%	95.00%
4	94.00%	93.00%	95.00%
5	94.00%	93.00%	95.00%
6	94.00%	93.00%	95.00%
7	94.00%	93.00%	95.00%
8	94.00%	93.00%	95.00%
9	94.00%	93.00%	95.00%
10	94.00%	93.00%	95.00%
11	94.00%	93.00%	95.00%
12	94.00%	93.00%	95.00%
OVERALL AVG	94.00%	93.00%	95.00%

<b>AVG DAILY ATTENDANCE BY GRADE</b>			
TK	2.8	3.7	2.9
K	8.46	8.37	9.50
1	3.76	3.72	4.75
2	4.70	1.86	2.85
3	6.58	2.79	3.80
4	0.94	-	0.95
5	1.88	1.86	2.85
6	3.76	3.72	3.80
7	7.52	13.02	19.00
8	14.10	9.30	9.50
9	19.74	14.88	14.25
10	17.86	22.32	26.60
11	37.60	43.71	42.75
12	31.02	33.48	25.65
TOTAL	160.7	162.75	169.10

<b>AVG DAILY ATTENDANCE BY GRADE RANGE</b>			
TK-3	26.32	20.46	23.75
4-6	6.58	5.58	7.60
7-8	21.62	22.32	28.50
9-12	106.22	114.39	109.25
TOTAL	160.74	162.75	169.10

ACCT	ACCOUNT NAME	FY25-26 INITIAL BUDGET	FY25-26 REVISION #1	FY25-26 REVISION #2	VARIANCE
<b>LCFF</b>					
8011	LCFF Revenues	2,194,485.00	2,226,913	2,312,129	85,216
8012	Education Protection Account Revenue	32,148.00	32,550	33,820	1,270
8096	Charter Schools Funding In-Lieu of Property Taxes	126,348	126,348	126,348	-
80XX	---		-	-	-
80XX	---		-	-	-
<i>TOTAL LCFF REVENUE</i>		2,352,981	2,385,811	2,472,297	86,486
<b>FEDERAL</b>					
8181	Special Education - Entitlement	25,377	22,891	23,784	893
8182	Special Education - Mental Health	1,888	1,783	1,783	-
8220	Federal Child Nutrition Programs		-	-	-
8290	All Other Federal Revenue	-	-	-	-
8291	Title I Federal Revenue	47,684.00	41,451	47,461	6,010
8292	Title II	4,968.00	4,933	4,929	(4)
8293	Title III Federal Revenue		-	-	-
8294	Title IV	10,000.00	10,000	10,000	-
8295	Title V Federal Revenue		-	-	-
8299	Prior Year Federal Income		-	-	-
80XX	---		-	-	-
<i>TOTAL FEDERAL REVENUE</i>		89,917	81,058	87,957	6,899
<b>OTHER STATE</b>					
8520	State Child Nutrition Program		-	-	-
8550	Mandated Block Grant	7,187	7,651	7,588	(63)
8560	State Lottery Revenue	43,882	44,268	45,995	1,727
8590	All Other State Revenues	94,535	77,538	77,538	-
8599	Prior Year State Income		-	-	-
8791	SPED State/Other Transfers of Apportionments from Dist	139,841	144,848	150,500	5,652
8792	SPED State/Other Transfers of Apportionments from County		-	-	-
80XX	---		-	-	-
80XX	---		-	-	-
<i>TOTAL OTHER STATE REVENUE</i>		285,445	274,305	281,620	7,315
<b>LOCAL</b>					
8660	Interest Income	12,000.00	24,000	24,000	-
8698	E-rate Revenues	15,000	15,000	15,000	-
8699	All Other Local Revenue	1,000	1,000	1,000	-
80XX	---		-	-	-
80XX	---		-	-	-
<i>TOTAL LOCAL REVENUE</i>		28,000	40,000	40,000	-
<i>TOTAL REVENUE</i>		2,756,343	2,781,174	2,881,874	100,700
<b>1000 - CERTIFICATED EMPLOYEES</b>					
1100	Teachers' Salaries	675,632	665,960	657,467	(8,493)
1200	Certificated Pupil Support Salaries	-	-	-	-
1300	Certificated Supervisor and Administrator Salaries	237,368	219,023	229,323	10,300
1900	Other Certificated Salaries	56,922	52,757	43,368	(9,389)
10XX	---		-	-	-
10XX	---		-	-	-
<i>TOTAL CERTIFICATED EMPLOYEE EXPESSES</i>		969,923	937,741	930,158	(7,582)
<b>2000 - CLASSIFIED EMPLOYEES</b>					
2100	Instructional Aide Salaries	61,104	40,664	31,677	(8,987)
2200	Classified Support Salaries (Maintenance, Food)	-	-	-	-
2300	Classified Supervisor and Administrator Salaries	69,253	65,481	67,564	2,083
2400	Clerical, Technical, and Office Staff Salaries	93,698	86,842	84,285	(2,558)
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	36,981	36,981	41,981	5,000
20XX	---		-	-	-
20XX	---		-	-	-
<i>TOTAL CLASSIFIED EMPLOYEE EXPESSES</i>		261,036	229,968	225,506	(4,462)
<b>3000 - EMPLOYEE BENEFITS</b>					
3101	State Teachers' Retirement System, certificated positions	185,255	179,108	177,660	(1,448)
3301	OASDI/Medicare Certificated, Unrestricted	14,064	13,597	13,487	(110)
3302	OASDI/Medicare Classified	19,969	17,593	17,251	(341)
3401	Health & Welfare Benefits, Certificated	152,415	133,996	133,996	-
3402	Health & Welfare Benefits Classified	63,315	40,941	44,302	3,361
3501	State Unemployment Insurance Certificated	5,126	5,094	4,921	(173)
3502	State Unemployment Insurance Classified	2,315	2,007	2,007	-
3601	Worker Compensation Insurance	14,549	15,566	15,441	(126)
3602	Worker Compensation Insurance	3,916	3,817	3,743	(74)
30XX	---		-	-	-
30XX	---		-	-	-
<i>TOTAL EMPLOYEE BENEFITS EXPESSES</i>		460,924	411,720	412,809	1,089
<i>TOTAL PAYROLL RELATED EXPENSES</i>		1,691,883	1,579,429	1,568,474	(10,955)
<b>4000 - BOOKS AND SUPPLIES</b>					
4100	Approved Textbooks and Core Curriculum	12,300	5,700	5,700	-
4200	Books and Other Reference Materials	2,050	1,900	1,900	-
4300	Materials and Supplies	16,400	19,000	19,000	-
4315	Classroom Materials and Supplies	10,250	9,500	9,500	-
4381	Materials for Plant Maintenance	308	285	285	-
4400	Noncapitalized Equipment	4,100	1,600	1,600	-
4410	Software and Software Licensing	65,600	76,000	65,500	(10,500)
4430	Noncapitalized Student Equipment	10,000	10,000	12,000	2,000
4700	Food and Food Supplies		-	-	-
40XX	---		-	-	-
40XX	---		-	-	-
<i>TOTAL BOOKS AND SUPPLIES</i>		121,008	123,985	115,485	(8,500)
<b>5000 - SERVICES AND OTHER OPERATING EXPENSES</b>					

ACCT	ACCOUNT NAME	FY25-26 INITIAL BUDGET	FY25-26 REVISION #1	FY25-26 REVISION #2	VARIANCE
5200	Travel and Conferences	12,300	11,400	7,600	(3,800)
5210	Training and Development Expense	6,150	5,700	9,500	3,800
5300	Dues and Memberships	8,550	7,800	7,420	(380)
5400	Insurance	53,300	36,100	36,100	-
5500	Operation and Housekeeping Services	71,750	66,500	66,500	-
5501	Utilities	65,200	61,600	61,600	-
5600	Space Rental/Leases Expense	157,354	132,529	132,529	-
5601	Building Maintenance	6,150	5,700	5,700	-
5610	Equipment Repair	1,025	950	950	-
5800	Professional/Consulting Services and Operating Expendit	16,400	15,200	10,260	(4,940)
5803	Banking and Payroll Service Fees	6,560	6,080	6,080	-
5805	Legal Services	25,100	23,300	23,300	-
5806	Audit Services	8,200	7,600	7,600	-
5807	Legal Settlements	41,000	38,000	38,000	-
5810	Educational Consultants	98,150	95,500	95,500	-
5811	Student Transportation	820	1,520	1,500	(20)
5812	Other Student Activities	4,100	3,800	4,940	1,140
5815	Advertising/Recruiting	1,335	1,230	1,230	-
5830	Field Trip Expenses	1,025	950	950	-
5873	Financial Services	65,600	60,800	60,800	-
5874	Personnel Services	103	95	95	-
5875	District Oversight Fee	23,530	23,858	24,723	865
5877	IT Services	51,250	57,000	57,000	-
5890	Interest Expense/Fees	205	190	190	-
5900	Communications (Tele., Internet, Copies,Postage,Messen	28,700	26,600	26,600	-
50XX	---	-	-	-	-
50XX	---	-	-	-	-
<b>TOTAL SERVICES AND OTHER OPERATING EXPENSES</b>		<b>753,857</b>	<b>690,002</b>	<b>686,667</b>	<b>(3,335)</b>
<b>6000 - CAPITAL OUTLAY</b>					
6900	Depreciation Expense	5,213	5,213	5,213	-
6901	Amortization Expense	-	-	-	-
60XX	---	-	-	-	-
60XX	---	-	-	-	-
<b>TOTAL CAPITAL OUTLAY EXPENSES</b>		<b>5,213</b>	<b>5,213</b>	<b>5,213</b>	<b>-</b>
<b>7000 - OTHER OUTGOING</b>					
7000	Miscellaneous Expense	-	-	-	-
70XX	---	-	-	-	-
70XX	---	-	-	-	-
<b>TOTAL OTHER OUTGOING EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL NON-PAYROLL EXPENSES</b>		<b>880,078</b>	<b>819,199</b>	<b>807,364</b>	<b>(11,835)</b>
<b>TOTAL EXPENSES</b>		<b>2,571,961</b>	<b>2,398,628</b>	<b>2,375,838</b>	<b>(22,790)</b>
<b>NET INCOME</b>		<b>184,382</b>	<b>382,545</b>	<b>506,036</b>	<b>123,490</b>