

OGCS Santa Barbara FY25-26 Budget

	CATEGORY	FY25-26 INITIAL	FY25-26 REVISION #1	FY25-26 REVISION #2	VARIANCE
	TOTAL ENROLLMENT	86	86	86	-
	AVERAGE DAILY ATTENDANCE	83.4	83.4	83.4	-
REVENUE	State LCFF Revenue	1,196,030	1,181,488	1,188,459	6,971
	Federal Revenue	46,733	43,713	44,174	461
	Other State Revenue	157,685	166,836	166,872	37
	Local Revenue	13,300	19,300	19,300	-
	TOTAL REVENUE	1,413,748	1,411,337	1,418,805	7,469
EXPENSES	Certificated Salaries	480,951	465,614	568,484	102,870
	Classified Salaries	158,204	145,016	196,197	51,181
	Benefits	237,695	212,991	249,401	36,410
	TOTAL PERSONNEL EXPENSES	876,850	823,621	1,014,083	190,462
	Books and Supplies	66,858	69,850	74,850	5,000
	Services and Other Operating Expenses	447,485	432,765	431,215	(1,550)
	Capital Outlay	10,425	10,425	10,425	-
	Other Outgoing	-	-	-	-
	TOTAL OTHER EXPENSES	524,768	513,040	516,490	3,450
	TOTAL EXPENSES	1,401,618	1,336,661	1,530,573	193,912
	SURPLUS\ (DEFICIT) BEFORE TRANSFER	12,130	74,676	(111,767)	(186,443)
	<i>% of Expenses</i>	<i>0.9%</i>	<i>5.6%</i>	<i>-7.3%</i>	
SUMMARY	Transfer In/(Out)	56,070	(88,837)	126,693	
	TOTAL TRANSFER IN/(OUT)	56,070	(88,837)	126,693	
	SURPLUS\ (DEFICIT) AFTER TRANSFER	68,200	(14,161)	14,925	29,087
	<i>% of Expenses</i>	<i>4.9%</i>	<i>-1.1%</i>	<i>1.0%</i>	
	BEGINNING FUND BALANCE	142,041	214,661	214,661	
	ENDING BALANCE	210,241	200,499	229,586	
	<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	1	1
K	0	0	0
1	0	2	1
2	0	0	0
3	2	2	2
4	0	0	0
5	1	2	2
6	1	2	2
7	4	4	4
8	6	8	8
9	9	7	8
10	8	10	13
11	25	23	25
12	30	25	20
TOTAL	86	86	86

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

AVG DAILY ATTENDANCE BY GRADE			
TK	-	1.0	1.0
K	-	-	-
1	-	1.94	0.97
2	-	-	-
3	1.94	1.94	1.94
4	-	-	-
5	0.97	1.94	1.94
6	0.97	1.94	1.94
7	3.88	3.88	3.88
8	5.82	7.76	7.76
9	8.73	6.79	7.76
10	7.76	9.70	12.61
11	24.25	22.31	24.25
12	29.10	24.25	19.40
TOTAL	83.4	83.42	83.42

AVG DAILY ATTENDANCE BY GRADE RANGE			
TK-3	1.94	4.85	3.88
4-6	1.94	3.88	3.88
7-8	9.70	11.64	11.64
9-12	69.84	63.05	64.02
TOTAL	83.42	83.42	83.42

ACCT	ACCOUNT NAME	FY25-26 INITIAL BUDGET	FY25-26 REVISION #1	FY25-26 REVISION #2	VARIANCE
LCFF					
8011	LCFF Revenues	369,497.00	354,955	361,926	6,971
8012	Education Protection Account Revenue	16,684.00	16,684	16,684	-
8019	Prior Year Income/Adjustments		-	-	-
8096	Charter Schools Funding In-Lieu of Property Taxes	809,849	809,849	809,849	-
80XX	---		-	-	-
80XX	---		-	-	-
TOTAL LCFF REVENUE		1,196,030	1,181,488	1,188,459	6,971

FEDERAL					
8181	Special Education - Entitlement	13,170	11,733	11,733	-
8182	Special Education - Mental Health	943	940	940	-
8220	Federal Child Nutrition Programs		-	-	-
8290	All Other Federal Revenue	-	-	-	-
8291	Title I Federal Revenue	19,879.00	18,746	19,208	462
8292	Title II	2,741.00	2,294	2,293	(1)
8293	Title III Federal Revenue		-	-	-
8294	Title IV	10,000.00	10,000	10,000	-
8295	Title V Federal Revenue		-	-	-
80XX	---		-	-	-
80XX	---		-	-	-
TOTAL FEDERAL REVENUE		46,733	43,713	44,174	461

OTHER STATE					
8520	State Child Nutrition Program		-	-	-
8550	Mandated Block Grant	4,268	4,088	4,125	37
8560	State Lottery Revenue	22,774	22,690	22,690	-
8590	All Other State Revenues	58,070	65,813	65,813	-
8591	SB 740 Revenue		-	-	-
8599	Prior Year State Income		-	-	-
8791	SPED State/Other Transfers of Apportionments from Districts	72,574	74,244	74,244	-
8792	SPED State/Other Transfers of Apportionments from County		-	-	-
80XX	---	-	-	-	-
80XX	---	-	-	-	-
TOTAL OTHER STATE REVENUE		157,686	166,836	166,872	37

LOCAL					
8660	Interest Income	6,000.00	12,000	12,000	-
8698	E-rate Revenues	7,000	7,000	7,000	-
8699	All Other Local Revenue	300	300	300	-
80XX	---		-	-	-
80XX	---		-	-	-
TOTAL LOCAL REVENUE		13,300	19,300	19,300	-
TOTAL REVENUE		1,413,749	1,411,337	1,418,805	7,469

1000 - CERTIFICATED EMPLOYEES					
1100	Teachers' Salaries	285,704	281,814	359,950	78,136
1200	Certificated Pupil Support Salaries	-	-	-	-
1300	Certificated Supervisor and Administrator Salaries	166,092	156,033	185,709	29,676
1900	Other Certificated Salaries	29,155	27,767	22,825	(4,942)
10XX	---	-	-	-	-
10XX	---	-	-	-	-
TOTAL CERTIFICATED EMPLOYEE EXPENSES		480,951	465,614	568,484	102,870

2000 - CLASSIFIED EMPLOYEES					
2100	Instructional Aide Salaries	31,297	21,402	56,972	35,570
2200	Classified Support Salaries (Maintenance, Food)	-	-	-	-
2300	Classified Supervisor and Administrator Salaries	35,471	34,464	35,560	1,096
2400	Clerical, Technical, and Office Staff Salaries	47,992	45,706	44,360	(1,346)
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	43,444	43,444	59,305	15,861
20XX	---	-	-	-	-
20XX	---	-	-	-	-
TOTAL CLASSIFIED EMPLOYEE EXPENSES		158,204	145,016	196,197	51,181

3000 - EMPLOYEE BENEFITS					
3101	State Teachers' Retirement System, certificated positions	91,862	88,932	108,580	19,648
3301	OASDI/Medicare Certificated, Unrestricted	6,974	6,751	8,243	1,492
3302	OASDI/Medicare Classified	12,103	11,094	15,009	3,915
3401	Health & Welfare Benefits, Certificated	76,950	65,515	69,167	3,652
3402	Health & Welfare Benefits Classified	36,315	26,835	30,982	4,147
3501	State Unemployment Insurance Certificated	2,588	2,547	3,001	454
3502	State Unemployment Insurance Classified	1,317	1,180	1,725	545
3601	Worker Compensation Insurance	7,214	7,729	9,437	1,708
3602	Worker Compensation Insurance	2,373	2,407	3,257	850
30XX	---	-	-	-	-
30XX	---	-	-	-	-
TOTAL EMPLOYEE BENEFITS EXPENSES		237,695	212,991	249,401	36,410
TOTAL PAYROLL RELATED EXPENSES		876,850	823,621	1,014,083	190,462

4000 - BOOKS AND SUPPLIES					
4100	Approved Textbooks and Core Curriculum	6,300	3,000	3,000	-
4200	Books and Other Reference Materials	1,050	1,000	1,000	-
4300	Materials and Supplies	8,400	10,000	10,000	-
4315	Classroom Materials and Supplies	5,250	5,000	10,000	5,000
4381	Materials for Plant Maintenance	158	150	150	-
4400	Noncapitalized Equipment	2,100	700	700	-
4410	Software and Software Licensing	33,600	40,000	40,000	-
4430	Noncapitalized Student Equipment	10,000	10,000	10,000	-
4700	Food and Food Supplies		-	-	-
40XX	---		-	-	-
40XX	---		-	-	-
TOTAL BOOKS AND SUPPLIES		66,858	69,850	74,850	5,000

5000 - SERVICES AND OTHER OPERATING EXPENSES					
5200	Travel and Conferences	6,300	6,000	4,000	(2,000)
5210	Training and Development Expense	3,150	3,000	5,000	2,000
5300	Dues and Memberships	5,950	5,700	5,500	(200)
5400	Insurance	27,300	19,000	19,000	-
5500	Operation and Housekeeping Services	36,750	35,000	35,000	-

ACCT	ACCOUNT NAME	FY25-26 INITIAL BUDGET	FY25-26 REVISION #1	FY25-26 REVISION #2	VARIANCE
5501	Utilities	15,200	14,000	14,000	-
5600	Space Rental/Leases Expense	156,242	154,641	154,641	-
5601	Building Maintenance	3,150	3,000	3,000	-
5610	Equipment Repair	525	500	500	-
5800	Professional/Consulting Services and Operating Expenditures	8,400	8,000	5,400	(2,600)
5803	Banking and Payroll Service Fees	3,360	3,200	3,200	-
5805	Legal Services	12,600	12,000	12,000	-
5806	Audit Services	4,200	4,000	4,000	-
5807	Legal Settlements	28,760	27,760	24,140	(3,620)
5810	Educational Consultants	45,150	45,000	45,000	-
5811	Student Transportation	420	800	5,000	4,200
5812	Other Student Activities	2,100	2,000	2,600	600
5815	Advertising/Recruiting	735	700	700	-
5830	Field Trip Expenses	525	500	500	-
5873	Financial Services	33,600	32,000	32,000	-
5874	Personnel Services	53	50	50	-
5875	District Oversight Fee	11,960	11,815	11,885	70
5877	IT Services	26,250	30,000	30,000	-
5890	Interest Expense/Fees	105	100	100	-
5900	Communications (Tele., Internet, Copies,Postage,Messenger)	14,700	14,000	14,000	-
50XX	---		-	-	-
50XX	---		-	-	-
TOTAL SERVICES AND OTHER OPERATING EXPENSES		447,485	432,765	431,215	(1,550)
6000 - CAPITAL OUTLAY					
6900	Depreciation Expense	10,425	10,425	10,425	-
6901	Amortization Expense		-	-	-
60XX	---		-	-	-
60XX	---		-	-	-
TOTAL CAPITAL OUTLAY EXPENSES		10,425	10,425	10,425	-
7000 - OTHER OUTGOING					
7000	Miscellaneous Expense		-	-	-
70XX	---		-	-	-
70XX	---		-	-	-
TOTAL OTHER OUTGOING EXPENSES		-	-	-	-
TOTAL NON-PAYROLL EXPENSES		524,768	513,040	516,490	3,450
TOTAL EXPENSES		1,401,618	1,336,661	1,530,573	193,912
NET INCOME		12,131	74,676	(111,767)	(186,443)