

OGCS Buellton 2026-2027

	2025-2026 ACTUALS/FINAL BUDGET	2026-2027 INITIAL	VARIANCE
TOTAL ENROLLMENT	36	36	-
AVERAGE DAILY ATTENDANCE	33.8	33.8	0.0
REVENUE			
State LCFF Revenue	456,582	475,312	18,730
Federal Revenue	7,306	7,861	556
Other State Revenue	83,335	77,882	(5,454)
Local Revenue	9,100	9,100	-
TOTAL REVENUE	556,323	570,155	13,832
EXPENSES			
Certificated Salaries	215,750	232,961	17,210
Classified Salaries	43,467	58,325	14,859
Benefits	88,489	95,387	6,898
TOTAL PERSONNEL EXPENSES	347,706	386,673	38,967
Books and Supplies	28,502	24,905	(3,597)
Services and Other Operating Expenses	157,780	169,207	11,426
Capital Outlay	5,213	4,782	(431)
Other Outgoing	-	-	-
TOTAL OTHER EXPENSES	191,494	198,893	7,399
TOTAL EXPENSES	539,200	585,566	46,366
SURPLUS\ (DEFICIT) BEFORE TRANSFER	17,123	(15,411)	(32,534)
<i>% of Expenses</i>	3.2%	-2.6%	
Transfer In/(Out)	(24,787)	22,366	
TOTAL TRANSFER IN/(OUT)	(24,787)	22,366	
SUMMARY			
SURPLUS\ (DEFICIT) AFTER TRANSFER	(7,664)	6,955	
<i>% of Expenses</i>	-1.4%	1.2%	
BEGINNING FUND BALANCE	88,544	\$ 80,880	
ENDING BALANCE	80,880	87,835	
<i>% of Expenses</i>	15%	15.0%	

	2027-2028	2028-2029
	37	37
	34.8	34.8
\$	506,215	\$ 521,130
\$	8,121	\$ 8,372
\$	82,741	\$ 84,806
\$	9,400	\$ 9,691
\$	606,478	\$ 623,999
\$	237,544	\$ 242,219
\$	59,483	\$ 60,648
\$	97,277	\$ 99,188
\$	394,304	\$ 402,056
\$	25,727	\$ 26,522
\$	174,790	\$ 180,191
\$	4,940	\$ 5,092
\$	-	\$ -
\$	205,457	\$ 211,806
\$	599,761	\$ 613,861
	6,717	10,138
	1.1%	1.7%
	-	-
	-	-
	6,717	10,138
	1.1%	1.7%
\$	87,835	\$ 94,552
\$	94,552	\$ 104,690
	15.8%	17.1%

GRADE	2026-2027 INITIAL	2027-2028	2028-2029
ENROLLMENT BY GRADE			
TK	1	1	1
K	0	0	0
1	0	0	0
2	1	1	1
3	1	1	1
4	0	0	0
5	3	3	3
6	1	1	1
7	5	5	5
8	1	1	1
9	2	2	2
10	6	6	6
11	6	6	6
12	9	10	10
TOTAL	36	37	37

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

AVG DAILY ATTENDANCE BY GRADE			
TK	0.9	0.94	0.94
K	-	-	-
1	-	-	-
2	0.94	0.94	0.94
3	0.94	0.94	0.94
4	-	-	-
5	2.82	2.82	2.82
6	0.94	0.94	0.94
7	4.70	4.70	4.70
8	0.94	0.94	0.94
9	1.88	1.88	1.88
10	5.64	5.64	5.64
11	5.64	5.64	5.64
12	8.46	9.40	9.40
TOTAL	33.84	34.78	34.78

AVG DAILY ATTENDANCE BY GRADE RANGE			
TK-3	2.82	2.82	2.82
4-6	3.76	3.76	3.76
7-8	5.64	5.64	5.64
9-12	21.62	22.56	22.56
TOTAL	33.84	34.78	34.78

ACCT	ACCOUNT NAME	2025-2026 ACTUALS/FINAL BUDGET	2026-2027 INITIAL	VARIANCE	2027-2028	2028-2029
LCFF					3.30%	3.09%
8011	LCFF Revenues	323,237	210,499	(112,738)	232,699	239,377
8012	Education Protection Account Revenue	6,768	6,768	-	6,956	6,956
8019	Prior Year Income/Adjustments	-	-	-	-	-
8096	Charter Schools Funding In-Lieu of Property Taxes	126,577	258,045	131,468	266,560	274,797
80XX	---	-	-	-	-	-
80XX	---	-	-	-	-	-
TOTAL LCFF REVENUE		456,582	475,312	18,730	506,215	521,130
FEDERAL					3.30%	3.09%
8181	Special Education - Entitlement	4,760	5,284	525	5,459	5,628
8182	Special Education - Mental Health	429	460	31	475	490
8290	All Other Federal Revenue	-	-	-	-	-
8291	Title I Federal Revenue	-	-	-	-	-
8292	Title II	872	872	-	901	929
8293	Title III Federal Revenue	-	-	-	-	-
8294	Title IV	-	-	-	-	-
8295	Title V Federal Revenue	1,245	1,245	-	1,286	1,326
80XX	---	-	-	-	-	-
80XX	---	-	-	-	-	-
TOTAL FEDERAL REVENUE		7,306	7,861	556	8,121	8,372
OTHER STATE					3.30%	3.09%
8520	State Child Nutrition Program	-	-	-	-	-
8550	Mandated Block Grant	1,686	1,546	(141)	1,597	1,646
8560	State Lottery Revenue	9,204	9,204	-	9,508	9,802
8590	All Other State Revenues	42,327	23,522	(18,805)	26,587	26,918
8599	Prior Year State Income	-	-	-	-	-
8791	SPED State/Other Transfers of Apportionments from Districts	30,118	4,220	(25,898)	4,359	4,494
8792	SPED State/Other Transfers of Apportionments from County	-	39,390	39,390	40,690	41,947
80XX	---	-	-	-	-	-
80XX	---	-	-	-	-	-
TOTAL OTHER STATE REVENUE		83,335	77,882	(5,454)	82,741	84,806
LOCAL					3.30%	3.09%
8660	Interest Income	6,000	6,000	-	6,198	6,390
8698	E-rate Revenues	3,000	3,000	-	3,099	3,195
8699	All Other Local Revenue	100	100	-	103	106
8979	---	-	-	-	-	-
80XX	---	-	-	-	-	-
TOTAL LOCAL REVENUE		9,100	9,100	-	9,400	9,691
TOTAL REVENUE		556,323	570,155	13,832	606,478	623,999
1000 - CERTIFICATED EMPLOYEES					2%	2%
1100	Teachers' Salaries	166,335	164,518	(1,817)	167,738	171,024
1200	Certificated Pupil Support Salaries	-	-	-	-	-
1300	Certificated Supervisor and Administrator Salaries	39,144	57,117	17,973	58,254	59,413
1900	Other Certificated Salaries	10,271	11,326	1,054	11,552	11,783
10XX	---	-	-	-	-	-
10XX	---	-	-	-	-	-
TOTAL CERTIFICATED EMPLOYEE EXPENSES		215,750	232,961	17,210	237,544	242,219
2000 - CLASSIFIED EMPLOYEES					2%	2%
2100	Instructional Aide Salaries	7,502	11,566	4,063	11,797	12,028
2200	Classified Support Salaries (Maintenance, Food)	-	-	-	-	-
2300	Classified Supervisor and Administrator Salaries	16,002	13,919	(2,083)	14,188	14,463
2400	Clerical, Technical, and Office Staff Salaries	19,962	21,318	1,356	21,745	22,174
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	-	11,522	11,522	11,753	11,983
20XX	---	-	-	-	-	-
20XX	---	-	-	-	-	-
TOTAL CLASSIFIED EMPLOYEE EXPENSES		43,467	58,325	14,859	59,483	60,648
3000 - EMPLOYEE BENEFITS					2%	2%
3101	State Teachers' Retirement System, certificated positions	41,208	44,495	3,287	45,371	46,264
3102	Employer STRS Classified	-	-	-	-	-
3201	Employer PERS Certificated	-	-	-	-	-
3202	Public Employees' Retirement System, classified positions	-	-	-	-	-
3301	OASDI/Medicare Certificated, Unrestricted	3,128	3,378	250	3,444	3,512
3302	OASDI/Medicare Classified	3,325	4,462	1,137	4,550	4,640
3401	Health & Welfare Benefits, Certificated	26,430	25,034	(1,396)	25,535	26,036
3402	Health & Welfare Benefits Classified	8,591	11,653	3,062	11,886	12,119
3501	State Unemployment Insurance Certificated	1,135	1,347	212	1,374	1,401
3502	State Unemployment Insurance Classified	368	474	106	483	493
3601	Worker Compensation Insurance	3,581	3,634	53	3,706	3,779
3602	Worker Compensation Insurance	722	910	188	928	946
30XX	---	-	-	-	-	-
30XX	---	-	-	-	-	-
TOTAL EMPLOYEE BENEFITS EXPENSES		88,489	95,387	6,898	97,277	99,188
TOTAL PAYROLL RELATED EXPENSES		347,706	386,673	38,967	394,304	402,056
4000 - BOOKS AND SUPPLIES					3.30%	3.09%
4100	Approved Textbooks and Core Curriculum	1,350	800	(550)	826	852

ACCT	ACCOUNT NAME	2025-2026 ACTUALS/FINAL BUDGET	2026-2027 INITIAL	VARIANCE	2027-2028	2028-2029
4200	Books and Other Reference Materials	450	400	(50)	413	426
4300	Materials and Supplies	4,500	4,000	(500)	4,132	4,260
4315	Classroom Materials and Supplies	2,250	2,000	(250)	2,066	2,130
4381	Materials for Plant Maintenance	68	60	(8)	62	64
4400	Noncapitalized Equipment	400	800	400	826	852
4410	Software and Software Licensing	16,750	15,600	(1,150)	16,115	16,613
4430	Noncapitalized Student Equipment	2,734	1,245	(1,489)	1,286	1,326
4700	Food and Food Supplies	-	-	-	-	-
40XX	---	-	-	-	-	-
40XX	---	-	-	-	-	-
TOTAL BOOKS AND SUPPLIES		28,502	24,905	(3,597)	25,727	26,522

5000 - SERVICES AND OTHER OPERATING EXPENSES					3.30%	3.09%
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5100	Subagreements for Services	-	-	-	-	-
5200	Travel and Conferences	1,800	2,400	600	2,479	2,556
5210	Training and Development Expense	2,250	2,400	150	2,479	2,556
5300	Dues and Memberships	2,960	2,320	(640)	2,397	2,471
5400	Insurance	8,550	8,217	(333)	8,488	8,750
5500	Operation and Housekeeping Services	15,750	14,000	(1,750)	14,462	14,909
5501	Utilities	4,800	6,600	1,800	6,818	7,028
5600	Space Rental/Leases Expense	49,382	57,127	7,745	59,012	60,836
5601	Building Maintenance	1,350	1,200	(150)	1,240	1,278
5610	Equipment Repair	225	200	(25)	207	213
5800	Professional/Consulting Services and Operating Expenditures	2,430	2,400	(30)	2,479	2,556
5803	Banking and Payroll Service Fees	1,440	1,120	(320)	1,157	1,193
5805	Legal Services	4,900	4,000	(900)	4,132	4,260
5806	Audit Services	1,800	1,680	(120)	1,735	1,789
5807	Legal Settlements	9,000	8,000	(1,000)	8,264	8,519
5810	Educational Consultants	10,250	18,000	7,750	18,594	19,169
5811	Student Transportation	250	250	-	258	266
5812	Other Student Activities	1,170	960	(210)	992	1,022
5815	Advertising/Recruiting	415	200	(215)	207	213
5830	Field Trip Expenses	225	120	(105)	124	128
5873	Financial Services	14,400	13,600	(800)	14,049	14,483
5874	Personnel Services	23	20	(3)	21	21
5875	District Oversight Fee	4,566	4,753	187	4,910	5,062
5877	IT Services	13,500	15,200	1,700	15,702	16,187
5890	Interest Expense/Fees	45	40	(5)	41	43
5900	Communications (Tele., Internet, Copies,Postage,Messenger)	6,300	4,400	(1,900)	4,545	4,686
50XX	---	-	-	-	-	-
50XX	---	-	-	-	-	-
TOTAL SERVICES AND OTHER OPERATING EXPENSES		157,780	169,207	11,426	174,790	180,191

6000 - CAPITAL OUTLAY					3.30%	3.09%
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6900	Depreciation Expense	5,213	4,782	(431)	4,940	5,092
6901	Amortization Expense	-	-	-	-	-
60XX	---	-	-	-	-	-
60XX	---	-	-	-	-	-
TOTAL CAPITAL OUTLAY EXPENSES		5,213	4,782	(431)	4,940	5,092

7000 - OTHER OUTGOING					3.30%	3.09%
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7000	Miscellaneous Expense	-	-	-	-	-
7299	All other Transfers	-	-	-	-	-
70XX	---	-	-	-	-	-
70XX	---	-	-	-	-	-
TOTAL OTHER OUTGOING EXPENSES		-	-	-	-	-

TOTAL NON-PAYROLL EXPENSES	191,494	198,893	7,399	205,457	211,806
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TOTAL EXPENSES	539,200	585,566	46,366	599,761	613,861
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NET INCOME	17,123	(15,411)	(32,534)	6,717	10,138
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