

# OGCS Santa Maria 2026-2027

	2025-2026 ACTUALS/FINAL BUDGET	2026-2027 INITIAL	VARIANCE
TOTAL ENROLLMENT	178	177	(1)
AVERAGE DAILY ATTENDANCE	169.1	168.2	(0.9)
<b>REVENUE</b>			
State LCFF Revenue	2,472,297	2,560,198	87,901
Federal Revenue	87,957	85,604	(2,352)
Other State Revenue	281,620	342,877	61,257
Local Revenue	40,000	40,000	-
<b>TOTAL REVENUE</b>	<b>2,881,874</b>	<b>3,028,679</b>	<b>146,805</b>
<b>EXPENSES</b>			
Certificated Salaries	930,158	944,830	14,672
Classified Salaries	225,506	269,544	44,038
Benefits	412,809	450,397	37,588
<b>TOTAL PERSONNEL EXPENSES</b>	<b>1,568,474</b>	<b>1,664,771</b>	<b>96,297</b>
Books and Supplies	115,485	122,385	6,900
Services and Other Operating Expenses	686,667	752,921	66,254
Capital Outlay	5,213	3,909	(1,303)
Other Outgoing	-	-	-
<b>TOTAL OTHER EXPENSES</b>	<b>807,364</b>	<b>879,215</b>	<b>71,851</b>
<b>TOTAL EXPENSES</b>	<b>2,375,838</b>	<b>2,543,987</b>	<b>168,148</b>
<b>SURPLUS\ (DEFICIT)</b>	<b>506,036</b>	<b>484,693</b>	<b>(21,343)</b>
<i>% of Expenses</i>	21.3%	19.1%	
<b>SUMMARY</b>			
Transfer In/(Out)	(659,484)	(459,471)	
<b>TOTAL TRANSFER IN/(OUT)</b>	<b>(659,484)</b>	<b>(459,471)</b>	
<b>SURPLUS\ (DEFICIT) AFTER TRANSFER</b>	<b>(153,449)</b>	<b>25,222</b>	<b>178,671</b>
<i>% of Expenses</i>	-6.5%	1.0%	
BEGINNING FUND BALANCE	509,824	\$ 356,376	
<b>ENDING BALANCE</b>	<b>356,376</b>	<b>381,598</b>	
<i>% of Expenses</i>	15%	15.0%	

2027-2028	2028-2029
177	177
168.2	168.2
\$ 2,648,593	\$ 2,731,672
\$ 88,429	\$ 91,162
\$ 354,192	\$ 365,136
\$ 41,320	\$ 42,597
<b>\$ 3,132,534</b>	<b>\$ 3,230,567</b>
\$ 963,619	\$ 982,784
\$ 274,889	\$ 280,275
\$ 459,377	\$ 468,444
<b>\$ 1,697,885</b>	<b>\$ 1,731,502</b>
\$ 126,424	\$ 130,330
\$ 777,768	\$ 801,801
\$ 4,038	\$ 4,163
\$ -	\$ -
<b>\$ 908,230</b>	<b>\$ 936,294</b>
<b>\$ 2,606,115</b>	<b>\$ 2,667,796</b>
<b>526,419</b>	<b>562,771</b>
20.2%	21.1%
-	-
<b>526,419</b>	<b>562,771</b>
20.2%	21.1%
\$ 381,598	\$ 908,017
<b>\$ 908,017</b>	<b>\$ 1,470,788</b>
34.8%	55.1%

(0)

GRADE	2026-2027 INITIAL	2027-2028	2028-2029
<b>ENROLLMENT BY GRADE</b>			
TK	4	4	4
K	8	8	8
1	10	10	10
2	4	4	4
3	2	2	2
4	5	5	5
5	4	4	4
6	4	4	4
7	5	5	5
8	19	19	19
9	14	14	14
10	16	16	16
11	35	35	35
12	47	47	47
TOTAL	177	177	177

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

<b>AVG DAILY ATTENDANCE BY GRADE</b>			
TK	3.8	3.80	3.80
K	7.60	7.60	7.60
1	9.50	9.50	9.50
2	3.80	3.80	3.80
3	1.90	1.90	1.90
4	4.75	4.75	4.75
5	3.80	3.80	3.80
6	3.80	3.80	3.80
7	4.75	4.75	4.75
8	18.05	18.05	18.05
9	13.30	13.30	13.30
10	15.20	15.20	15.20
11	33.25	33.25	33.25
12	44.65	44.65	44.65
TOTAL	168.15	168.15	168.15

<b>AVG DAILY ATTENDANCE BY GRADE RANGE</b>			
TK-3	26.60	26.60	26.60
4-6	12.35	12.35	12.35
7-8	22.80	22.80	22.80
9-12	106.40	106.40	106.40
TOTAL	168.15	168.15	168.15

ACCT	ACCOUNT NAME	2025-2026 ACTUALS/FINAL BUDGET	2026-2027 INITIAL	VARIANCE	2027-2028	2028-2029
<b>LCFF</b>					<b>3.30%</b>	<b>3.09%</b>
8011	LCFF Revenues	2,312,129	2,401,279	89,150	2,485,539	2,564,619
8012	Education Protection Account Revenue	33,820	33,630	(190)	33,630	33,630
8019	Prior Year Income/Adjustments	-	-	-	-	-
8096	Charter Schools Funding In-Lieu of Property Taxes	126,348	125,289	(1,059)	129,424	133,423
80XX	---	-	-	-	-	-
80XX	---	-	-	-	-	-
<b>TOTAL LCFF REVENUE</b>		<b>2,472,297</b>	<b>2,560,198</b>	<b>87,901</b>	<b>2,648,593</b>	<b>2,731,672</b>

<b>FEDERAL</b>					<b>3.30%</b>	<b>3.09%</b>
8181	Special Education - Entitlement	23,784	26,258	2,474	27,125	27,963
8182	Special Education - Mental Health	1,783	1,945	162	2,009	2,071
8290	All Other Federal Revenue	-	-	-	-	-
8291	Title I Federal Revenue	47,461	42,472	(4,989)	43,874	45,229
8292	Title II	4,929	4,929	-	5,092	5,249
8293	Title III Federal Revenue	-	-	-	-	-
8294	Title IV	10,000	10,000	-	10,330	10,649
8295	Title V Federal Revenue	-	-	-	-	-
80XX	---	-	-	-	-	-
80XX	---	-	-	-	-	-
<b>TOTAL FEDERAL REVENUE</b>		<b>87,957</b>	<b>85,604</b>	<b>(2,352)</b>	<b>88,429</b>	<b>91,162</b>

<b>OTHER STATE</b>					<b>3.30%</b>	<b>3.09%</b>
8520	State Child Nutrition Program	-	-	-	-	-
8550	Mandated Block Grant	7,588	7,640	52	7,892	8,136
8560	State Lottery Revenue	45,995	45,737	(258)	47,246	48,706
8590	All Other State Revenues	77,538	81,879	4,341	84,581	87,195
8599	Prior Year State Income	-	-	-	-	-
8791	SPED State/Other Transfers of Apportionments from Districts	150,500	11,895	(138,605)	12,287	12,667
8792	SPED State/Other Transfers of Apportionments from County	-	195,727	195,727	202,186	208,433
80XX	---	-	-	-	-	-
80XX	---	-	-	-	-	-
<b>TOTAL OTHER STATE REVENUE</b>		<b>281,620</b>	<b>342,877</b>	<b>61,257</b>	<b>354,192</b>	<b>365,136</b>

<b>LOCAL</b>					<b>3.30%</b>	<b>3.09%</b>
8660	Interest Income	24,000	24,000	-	24,792	25,558
8698	E-rate Revenues	15,000	15,000	-	15,495	15,974
8699	All Other Local Revenue	1,000	1,000	-	1,033	1,065
8979	---	-	-	-	-	-
80XX	---	-	-	-	-	-
<b>TOTAL LOCAL REVENUE</b>		<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>41,320</b>	<b>42,597</b>
<b>TOTAL REVENUE</b>		<b>2,881,874</b>	<b>3,028,679</b>	<b>146,805</b>	<b>3,132,534</b>	<b>3,230,567</b>

<b>1000 - CERTIFICATED EMPLOYEES</b>					<b>2%</b>	<b>2%</b>
1100	Teachers' Salaries	657,467	623,254	(34,213)	635,611	648,216
1200	Certificated Pupil Support Salaries	-	-	-	-	-
1300	Certificated Supervisor and Administrator Salaries	229,323	265,299	35,976	270,605	276,017
1900	Other Certificated Salaries	43,368	56,277	12,910	57,403	58,551
10XX	---	-	-	-	-	-
10XX	---	-	-	-	-	-
<b>TOTAL CERTIFICATED EMPLOYEE EXPENSES</b>		<b>930,158</b>	<b>944,830</b>	<b>14,672</b>	<b>963,619</b>	<b>982,784</b>

<b>2000 - CLASSIFIED EMPLOYEES</b>					<b>2%</b>	<b>2%</b>
2100	Instructional Aide Salaries	31,677	57,470	25,793	58,620	59,769
2200	Classified Support Salaries (Maintenance, Food)	-	-	-	-	-
2300	Classified Supervisor and Administrator Salaries	67,564	69,163	1,600	70,501	71,865
2400	Clerical, Technical, and Office Staff Salaries	84,285	105,929	21,645	108,048	110,180
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	41,981	36,981	(5,000)	37,721	38,460
20XX	---	-	-	-	-	-
20XX	---	-	-	-	-	-
<b>TOTAL CLASSIFIED EMPLOYEE EXPENSES</b>		<b>225,506</b>	<b>269,544</b>	<b>44,038</b>	<b>274,889</b>	<b>280,275</b>

<b>3000 - EMPLOYEE BENEFITS</b>					<b>2%</b>	<b>2%</b>
3101	State Teachers' Retirement System, certificated positions	177,660	180,463	2,802	184,051	187,712
3102	Employer STRS Classified	-	-	-	-	-
3201	Employer PERS Certificated	-	-	-	-	-
3202	Public Employees' Retirement System, classified positions	-	-	-	-	-
3301	OASDI/Medicare Certificated, Unrestricted	13,487	13,700	213	13,972	14,250
3302	OASDI/Medicare Classified	17,251	20,620	3,369	21,029	21,441
3401	Health & Welfare Benefits, Certificated	133,996	151,420	17,424	154,449	157,477
3402	Health & Welfare Benefits Classified	44,302	57,985	13,683	59,145	60,305
3501	State Unemployment Insurance Certificated	4,921	4,908	(14)	5,006	5,104
3502	State Unemployment Insurance Classified	2,007	2,356	350	2,404	2,451
3601	Worker Compensation Insurance	15,441	14,739	(701)	15,032	15,331
3602	Worker Compensation Insurance	3,743	4,205	461	4,288	4,372
30XX	---	-	-	-	-	-
30XX	---	-	-	-	-	-
<b>TOTAL EMPLOYEE BENEFITS EXPENSES</b>		<b>412,809</b>	<b>450,397</b>	<b>37,588</b>	<b>459,377</b>	<b>468,444</b>
<b>TOTAL PAYROLL RELATED EXPENSES</b>		<b>1,568,474</b>	<b>1,664,771</b>	<b>96,297</b>	<b>1,697,885</b>	<b>1,731,502</b>

<b>4000 - BOOKS AND SUPPLIES</b>					<b>3.30%</b>	<b>3.09%</b>
4100	Approved Textbooks and Core Curriculum	5,700	3,800	(1,900)	3,925	4,047
4200	Books and Other Reference Materials	1,900	1,900	-	1,963	2,023
4300	Materials and Supplies	19,000	19,000	-	19,627	20,233
4315	Classroom Materials and Supplies	9,500	9,500	-	9,814	10,117
4381	Materials for Plant Maintenance	285	285	-	294	304

ACCT	ACCOUNT NAME	2025-2026	2026-2027	VARIANCE	2027-2028	2028-2029
		ACTUALS/FINAL BUDGET	INITIAL			
4400	Noncapitalized Equipment	1,600	3,800	2,200	3,925	4,047
4410	Software and Software Licensing	65,500	74,100	8,600	76,545	78,911
4430	Noncapitalized Student Equipment	12,000	10,000	(2,000)	10,330	10,649
4700	Food and Food Supplies	-	-	-	-	-
40XX	---	-	-	-	-	-
40XX	---	-	-	-	-	-
<i>TOTAL BOOKS AND SUPPLIES</i>		115,485	122,385	6,900	126,424	130,330

<b>5000 - SERVICES AND OTHER OPERATING EXPENSES</b>					<b>3.30%</b>	<b>3.09%</b>
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5100	Subagreements for Services	-	-	-	-	-
5200	Travel and Conferences	7,600	11,400	3,800	11,776	12,140
5210	Training and Development Expense	9,500	11,400	1,900	11,776	12,140
5300	Dues and Memberships	7,420	11,020	3,600	11,384	11,735
5400	Insurance	36,100	39,029	2,929	40,317	41,563
5500	Operation and Housekeeping Services	66,500	66,500	-	68,695	70,817
5501	Utilities	61,600	101,600	40,000	104,953	108,196
5600	Space Rental/Leases Expense	132,529	146,955	14,426	151,805	156,495
5601	Building Maintenance	5,700	5,700	-	5,888	6,070
5610	Equipment Repair	950	950	-	981	1,012
5800	Professional/Consulting Services and Operating Expenditures	10,260	11,400	1,140	11,776	12,140
5803	Banking and Payroll Service Fees	6,080	5,320	(760)	5,496	5,665
5805	Legal Services	23,300	19,000	(4,300)	19,627	20,233
5806	Audit Services	7,600	7,980	380	8,243	8,498
5807	Legal Settlements	38,000	38,000	-	39,254	40,467
5810	Educational Consultants	95,500	85,500	(10,000)	88,322	91,051
5811	Student Transportation	1,500	1,500	-	1,550	1,597
5812	Other Student Activities	4,940	4,560	(380)	4,710	4,856
5815	Advertising/Recruiting	1,230	950	(280)	981	1,012
5830	Field Trip Expenses	950	570	(380)	589	607
5873	Financial Services	60,800	64,600	3,800	66,732	68,794
5874	Personnel Services	95	95	-	98	101
5875	District Oversight Fee	24,723	25,602	879	26,447	27,264
5877	IT Services	57,000	72,200	15,200	74,583	76,887
5890	Interest Expense/Fees	190	190	-	196	202
5900	Communications (Tele., Internet, Copies,Postage,Messenger)	26,600	20,900	(5,700)	21,590	22,257
50XX	---	-	-	-	-	-
50XX	---	-	-	-	-	-
<i>TOTAL SERVICES AND OTHER OPERATING EXPENSES</i>		686,667	752,921	66,254	777,768	801,801

<b>6000 - CAPITAL OUTLAY</b>					<b>3.30%</b>	<b>3.09%</b>
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6900	Depreciation Expense	5,213	3,909	(1,303)	4,038	4,163
6901	Amortization Expense	-	-	-	-	-
60XX	---	-	-	-	-	-
60XX	---	-	-	-	-	-
<i>TOTAL CAPITAL OUTLAY EXPENSES</i>		5,213	3,909	(1,303)	4,038	4,163

<b>7000 - OTHER OUTGOING</b>					<b>3.30%</b>	<b>3.09%</b>
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7000	Miscellaneous Expense	-	-	-	-	-
7299	All other Transfers	-	-	-	-	-
70XX	---	-	-	-	-	-
70XX	---	-	-	-	-	-
<i>TOTAL OTHER OUTGOING EXPENSES</i>		-	-	-	-	-
<i>TOTAL NON-PAYROLL EXPENSES</i>		807,364	879,215	71,851	908,230	936,294

TOTAL EXPENSES	2,375,838	2,543,987	168,148	2,606,115	2,667,796
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NET INCOME	506,036	484,693	(21,343)	526,419	562,771
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