

OGCS Santa Barbara 2026-2027

	2025-2026 ACTUALS/FINAL BUDGET	2026-2027 INITIAL	VARIANCE
TOTAL ENROLLMENT	86	90	4
AVERAGE DAILY ATTENDANCE	83.4	87.3	3.9
REVENUE			
State LCFF Revenue	1,188,459	1,258,044	69,585
Federal Revenue	44,174	46,116	1,942
Other State Revenue	166,872	183,657	16,784
Local Revenue	19,300	19,300	-
TOTAL REVENUE	1,418,805	1,507,116	88,311
EXPENSES			
Certificated Salaries	568,484	518,749	(49,735)
Classified Salaries	196,197	166,831	(29,367)
Benefits	249,401	233,863	(15,539)
TOTAL PERSONNEL EXPENSES	1,014,083	919,442	(94,640)
Books and Supplies	74,850	69,150	(5,700)
Services and Other Operating Expenses	431,215	436,031	4,816
Capital Outlay	10,425	7,819	(2,606)
Other Outgoing	-	-	-
TOTAL OTHER EXPENSES	516,490	512,999	(3,491)
TOTAL EXPENSES	1,530,573	1,432,442	(98,131)
SURPLUS\ (DEFICIT)	(111,767)	74,674	186,442
<i>% of Expenses</i>	-7.3%	5.2%	
SUMMARY			
Transfer In/(Out)	126,693	(89,394)	
TOTAL TRANSFER IN/(OUT)	126,693	(89,394)	
SURPLUS\ (DEFICIT) AFTER TRANSFER	14,925	(14,720)	
<i>% of Expenses</i>	1.0%	-1.0%	
BEGINNING FUND BALANCE	214,661	\$ 229,586	
ENDING BALANCE	229,586	214,866	
<i>% of Expenses</i>	15%	15.0%	

	2027-2028	2028-2029
	90	90
	87.3	87.3
	\$ 1,295,487	\$ 1,343,940
	\$ 47,638	\$ 49,110
	\$ 189,717	\$ 195,579
	\$ 19,937	\$ 20,553
	\$ 1,552,779	\$ 1,609,182
	\$ 529,015	\$ 539,487
	\$ 170,143	\$ 173,477
	\$ 236,438	\$ 239,060
	\$ 935,597	\$ 952,024
	\$ 71,432	\$ 73,639
	\$ 450,420	\$ 464,338
	\$ 8,077	\$ 8,326
	\$ -	\$ -
	\$ 529,928	\$ 546,303
	\$ 1,465,525	\$ 1,498,328
	87,254	110,854
	6.0%	7.4%
	\$ -	\$ -
	-	-
	87,254	110,854
	6.0%	7.4%
	\$ 214,866	\$ 302,120
	\$ 302,120	\$ 412,974
	20.6%	27.6%

GRADE	2026-2027 INITIAL	2027-2028	2028-2029
ENROLLMENT BY GRADE			
TK	2	2	2
K	2	2	2
1	0	0	0
2	1	1	1
3	0	0	0
4	3	3	3
5	0	0	0
6	3	3	3
7	3	3	3
8	6	6	6
9	9	9	9
10	14	14	14
11	17	17	17
12	30	30	30
TOTAL	90	90	90

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	1.9	1.94	1.94
K	1.94	1.94	1.94
1	-	-	-
2	0.97	0.97	0.97
3	-	-	-
4	2.91	2.91	2.91
5	-	-	-
6	2.91	2.91	2.91
7	2.91	2.91	2.91
8	5.82	5.82	5.82
9	8.73	8.73	8.73
10	13.58	13.58	13.58
11	16.49	16.49	16.49
12	29.10	29.10	29.10
TOTAL	87.30	87.30	87.30

AVG DAILY ATTENDANCE BY GRADE RANGE			
TK-3	4.85	4.85	4.85
4-6	5.82	5.82	5.82
7-8	8.73	8.73	8.73
9-12	67.90	67.90	67.90
TOTAL	87.30	87.30	87.30

ACCT	ACCOUNT NAME	2025-2026 ACTUALS/FINAL BUDGET	2026-2027 INITIAL	VARIANCE	2027-2028	2028-2029
LCFF					3.30%	3.09%
8011	LCFF Revenues	361,926	291,644	(70,282)	297,772	315,935
8012	Education Protection Account Revenue	16,684	17,460	776	17,460	17,460
8019	Prior Year Income/Adjustments	-	-	-	-	-
8096	Charter Schools Funding In-Lieu of Property Taxes	809,849	948,940	139,091	980,255	1,010,545
80XX	---	-	-	-	-	-
80XX	---	-	-	-	-	-
TOTAL LCFF REVENUE		1,188,459	1,258,044	69,585	1,295,487	1,343,940
FEDERAL					3.30%	3.09%
8181	Special Education - Entitlement	11,733	13,633	1,900	14,083	14,518
8182	Special Education - Mental Health	940	982	42	1,014	1,046
8290	All Other Federal Revenue	-	-	-	-	-
8291	Title I Federal Revenue	19,208	19,208	-	19,842	20,455
8292	Title II	2,293	2,293	-	2,369	2,442
8293	Title III Federal Revenue	-	-	-	-	-
8294	Title IV	10,000	10,000	-	10,330	10,649
8295	Title V Federal Revenue	-	-	-	-	-
80XX	---	-	-	-	-	-
80XX	---	-	-	-	-	-
TOTAL FEDERAL REVENUE		44,174	46,116	1,942	47,638	49,110
OTHER STATE					3.30%	3.09%
8520	State Child Nutrition Program	-	-	-	-	-
8550	Mandated Block Grant	4,125	4,455	330	4,602	4,744
8560	State Lottery Revenue	22,690	23,746	1,055	24,529	25,287
8590	All Other State Revenues	65,813	42,327	(23,486)	43,724	45,075
8599	Prior Year State Income	-	-	-	-	-
8791	SPED State/Other Transfers of Apportionments from Districts	74,244	11,512	(62,733)	11,891	12,259
8792	SPED State/Other Transfers of Apportionments from County	-	101,617	101,617	104,971	108,214
80XX	---	-	-	-	-	-
80XX	---	-	-	-	-	-
TOTAL OTHER STATE REVENUE		166,872	183,657	16,784	189,717	195,579
LOCAL					3.30%	3.09%
8660	Interest Income	12,000	12,000	-	12,396	12,779
8698	E-rate Revenues	7,000	7,000	-	7,231	7,454
8699	All Other Local Revenue	300	300	-	310	319
8979	---	-	-	-	-	-
80XX	---	-	-	-	-	-
TOTAL LOCAL REVENUE		19,300	19,300	-	19,937	20,553
TOTAL REVENUE		1,418,805	1,507,116	88,311	1,552,779	1,609,182
1000 - CERTIFICATED EMPLOYEES					2%	2%
1100	Teachers' Salaries	359,950	308,999	(50,951)	315,094	321,311
1200	Certificated Pupil Support Salaries	-	-	-	-	-
1300	Certificated Supervisor and Administrator Salaries	185,709	180,532	(5,176)	184,119	187,777
1900	Other Certificated Salaries	22,825	29,218	6,393	29,802	30,398
10XX	---	-	-	-	-	-
10XX	---	-	-	-	-	-
TOTAL CERTIFICATED EMPLOYEE EXPENSES		568,484	518,749	(49,735)	529,015	539,487
2000 - CLASSIFIED EMPLOYEES					2%	2%
2100	Instructional Aide Salaries	56,972	29,837	(27,135)	30,434	31,031
2200	Classified Support Salaries (Maintenance, Food)	-	-	-	-	-
2300	Classified Supervisor and Administrator Salaries	35,560	35,908	348	36,603	37,311
2400	Clerical, Technical, and Office Staff Salaries	44,360	54,996	10,636	56,096	57,203
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	59,305	46,089	(13,216)	47,010	47,932
20XX	---	-	-	-	-	-
20XX	---	-	-	-	-	-
TOTAL CLASSIFIED EMPLOYEE EXPENSES		196,197	166,831	(29,367)	170,143	173,477
3000 - EMPLOYEE BENEFITS					2%	2%
3101	State Teachers' Retirement System, certificated positions	108,580	99,081	(9,499)	101,042	103,042
3102	Employer STRS Classified	-	-	-	-	-
3201	Employer PERS Certificated	-	-	-	-	-
3202	Public Employees' Retirement System, classified positions	-	-	-	-	-
3301	OASDI/Medicare Certificated, Unrestricted	8,243	7,522	(721)	7,671	7,823
3302	OASDI/Medicare Classified	15,009	12,763	(2,247)	13,016	13,271
3401	Health & Welfare Benefits, Certificated	69,167	65,950	(3,217)	65,950	65,950
3402	Health & Welfare Benefits Classified	30,982	33,878	2,896	33,878	33,878
3501	State Unemployment Insurance Certificated	3,001	2,623	(378)	2,623	2,623
3502	State Unemployment Insurance Classified	1,725	1,351	(374)	1,351	1,351
3601	Worker Compensation Insurance	9,437	8,092	(1,344)	8,253	8,416
3602	Worker Compensation Insurance	3,257	2,603	(654)	2,654	2,706
30XX	---	-	-	-	-	-
30XX	---	-	-	-	-	-
TOTAL EMPLOYEE BENEFITS EXPENSES		249,401	233,863	(15,539)	236,438	239,060
TOTAL PAYROLL RELATED EXPENSES		1,014,083	919,442	(94,640)	935,597	952,024
4000 - BOOKS AND SUPPLIES					3.30%	3.09%
4100	Approved Textbooks and Core Curriculum	3,000	2,000	(1,000)	2,066	2,130
4200	Books and Other Reference Materials	1,000	1,000	-	1,033	1,065
4300	Materials and Supplies	10,000	10,000	-	10,330	10,649
4315	Classroom Materials and Supplies	10,000	5,000	(5,000)	5,165	5,325
4381	Materials for Plant Maintenance	150	150	-	155	160
4400	Noncapitalized Equipment	700	2,000	1,300	2,066	2,130

ACCT	ACCOUNT NAME	2025-2026 ACTUALS/FINAL BUDGET	2026-2027 INITIAL	VARIANCE	2027-2028	2028-2029
4410	Software and Software Licensing	40,000	39,000	(1,000)	40,287	41,532
4430	Noncapitalized Student Equipment	10,000	10,000	-	10,330	10,649
4700	Food and Food Supplies	-	-	-	-	-
40XX	---	-	-	-	-	-
40XX	---	-	-	-	-	-
TOTAL BOOKS AND SUPPLIES		74,850	69,150	(5,700)	71,432	73,639

5000 - SERVICES AND OTHER OPERATING EXPENSES **3.30%** **3.09%**

5100	Subagreements for Services	-	-	-	-	-
5200	Travel and Conferences	4,000	6,000	2,000	6,198	6,390
5210	Training and Development Expense	5,000	6,000	1,000	6,198	6,390
5300	Dues and Memberships	5,500	5,800	300	5,991	6,177
5400	Insurance	19,000	20,542	1,542	21,219	21,875
5500	Operation and Housekeeping Services	35,000	35,000	-	36,155	37,272
5501	Utilities	14,000	10,000	(4,000)	10,330	10,649
5600	Space Rental/Leases Expense	154,641	155,259	618	160,382	165,338
5601	Building Maintenance	3,000	3,000	-	3,099	3,195
5610	Equipment Repair	500	500	-	517	532
5800	Professional/Consulting Services and Operating Expenditures	5,400	6,000	600	6,198	6,390
5803	Banking and Payroll Service Fees	3,200	2,800	(400)	2,892	2,982
5805	Legal Services	12,000	10,000	(2,000)	10,330	10,649
5806	Audit Services	4,000	4,200	200	4,339	4,473
5807	Legal Settlements	24,140	20,000	(4,140)	20,660	21,298
5810	Educational Consultants	45,000	45,000	-	46,485	47,921
5811	Student Transportation	5,000	7,000	2,000	7,231	7,454
5812	Other Student Activities	2,600	2,400	(200)	2,479	2,556
5815	Advertising/Recruiting	700	500	(200)	517	532
5830	Field Trip Expenses	500	300	(200)	310	319
5873	Financial Services	32,000	34,000	2,000	35,122	36,207
5874	Personnel Services	50	50	-	52	53
5875	District Oversight Fee	11,885	12,580	696	12,996	13,397
5877	IT Services	30,000	38,000	8,000	39,254	40,467
5890	Interest Expense/Fees	100	100	-	103	106
5900	Communications (Tele., Internet, Copies,Postage,Messenger)	14,000	11,000	(3,000)	11,363	11,714
50XX	---	-	-	-	-	-
50XX	---	-	-	-	-	-
TOTAL SERVICES AND OTHER OPERATING EXPENSES		431,215	436,031	4,816	450,420	464,338

6000 - CAPITAL OUTLAY **3.30%** **3.09%**

6900	Depreciation Expense	10,425	7,819	(2,606)	8,077	8,326
6901	Amortization Expense	-	-	-	-	-
60XX	---	-	-	-	-	-
60XX	---	-	-	-	-	-
TOTAL CAPITAL OUTLAY EXPENSES		10,425	7,819	(2,606)	8,077	8,326

7000 - OTHER OUTGOING **3.30%** **3.09%**

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

TOTAL NON-PAYROLL EXPENSES		516,490	512,999	(3,491)	529,928	546,303
TOTAL EXPENSES		1,530,573	1,432,442	(98,131)	1,465,525	1,498,328
NET INCOME		(111,767)	74,674	186,442	87,254	110,854