OGCS Buellton 2026-2027

	CATEGORY	2026-2027 INITIAL	2026-2027 REVISION #1	VARIANCE	2027-2028	2028-2029
	TOTAL ENROLLMENT	36	33	(3)	36	37
	AVERAGE DAILY ATTENDANCE	33.8	31.0	(2.8)	33.8	34.8
REVENUE	State LCFF Revenue	475,312	434,740	(40,572)	$ 485,384	$ 512,758
REVENUE	Federal Revenue	7,861	7,612	(250)	$ 8,815	$ 9,087
REVENUE	Other State Revenue	77,882	70,371	(7,511)	$ 82,484	$ 80,201
REVENUE	Local Revenue	9,100	9,100	-	$ 9,400	$ 9,691
REVENUE	**TOTAL REVENUE**	**570,155**	**521,823**	**(48,333)**	**$ 586,083**	**$ 611,737**
EXPENSES	Certificated Salaries	232,961	237,400	4,439	$ 239,395	$ 244,336
EXPENSES	Classified Salaries	58,325	54,823	(3,502)	$ 54,747	$ 55,678
EXPENSES	Benefits	95,387	94,774	(613)	$ 104,756	$ 106,852
EXPENSES	*TOTAL PERSONNEL EXPENSES*	*386,673*	*386,997*	*325*	*$ 398,898*	*$ 406,866*
EXPENSES	Books and Supplies	24,905	26,227	1,322	$ 27,092	$ 27,930
EXPENSES	Services and Other Operating Expenses	169,207	173,102	3,895	$ 172,929	$ 176,508
EXPENSES	Capital Outlay	4,782	4,782	-	$ 4,782	$ 4,782
EXPENSES	Other Outgoing	-	-	-	$ -	$ -
EXPENSES	*TOTAL OTHER EXPENSES*	*198,893*	*204,111*	*5,217*	*$ 204,804*	*$ 209,219*
EXPENSES	**TOTAL EXPENSES**	**585,566**	**591,108**	**5,542**	**$ 603,701**	**$ 616,085**
SUMMARY	**SURPLUS\(DEFICIT) BEFORE TRANSFER**	**(15,411)**	**(69,286)**	**(53,875)**	**(17,618)**	**(4,348)**
SUMMARY	*% of Expenses*	*-2.6%*	*-11.7%*		*-2.9%*	*-0.7%*
SUMMARY	Transfer In/(Out)	22,366	65,237		-	-
SUMMARY	**TOTAL TRANSFER IN/(OUT)**	**22,366**	**65,237**		**-**	**-**
SUMMARY	**SURPLUS\(DEFICIT) AFTER TRANSFER**	6,955	(4,049)	(11,004)	(17,618)	(4,348)
SUMMARY	*% of Expenses*	*1.2%*	*-0.7%*		*-2.9%*	*-0.7%*
SUMMARY	BEGINNING FUND BALANCE	$ 63,160	$ 63,160		$ 59,111	$ 41,493
SUMMARY	**ENDING BALANCE**	**70,115**	**59,111**		**$ 41,493**	**$ 37,145**
SUMMARY	*% of Expenses*	*12.0%*	*10.0%*		*6.9%*	*6.0%*
		-	-	-		

GRADE	2026-2027 INITIAL	2026-2027 REVISION #1	2027-2028	2028-2029
ENROLLMENT BY GRADE				
TK	1	0	0	0
K	0	0	0	0
1	0	0	0	0
2	1	1	1	2
3	1	1	1	1
4	0	1	1	1
5	3	2	2	2
6	1	0	2	2
7	5	5	5	5
8	1	0	1	1
9	2	2	2	2
10	6	6	6	6
11	6	7	7	7
12	9	8	8	8
TOTAL	36	33	36	37
DAILY ATTENDANCE RATE				
TK	94.00%	94.00%	94.00%	94.00%
K	94.00%	94.00%	94.00%	94.00%
1	94.00%	94.00%	94.00%	94.00%
2	94.00%	94.00%	94.00%	94.00%
3	94.00%	94.00%	94.00%	94.00%
4	94.00%	94.00%	94.00%	94.00%
5	94.00%	94.00%	94.00%	94.00%
6	94.00%	94.00%	94.00%	94.00%
7	94.00%	94.00%	94.00%	94.00%
8	94.00%	94.00%	94.00%	94.00%
9	94.00%	94.00%	94.00%	94.00%
10	94.00%	94.00%	94.00%	94.00%
11	94.00%	94.00%	94.00%	94.00%
12	94.00%	94.00%	94.00%	94.00%
OVERALL AVG	94.00%	94.00%	94.00%	94.00%
AVG DAILY ATTENDANCE BY GRADE				
TK	0.9	-	-	-
K	-	-	-	-
1	-	-	-	-
2	0.94	0.94	0.94	1.88
3	0.94	0.94	0.94	0.94
4	-	0.94	0.94	0.94
5	2.82	1.88	1.88	1.88
6	0.94	-	1.88	1.88
7	4.70	4.70	4.70	4.70
8	0.94	-	0.94	0.94
9	1.88	1.88	1.88	1.88
10	5.64	5.64	5.64	5.64
11	5.64	6.58	6.58	6.58
12	8.46	7.52	7.52	7.52
TOTAL	33.84	31.02	33.84	34.78
AVG DAILY ATTENDANCE BY GRADE RANGE				
TK-3	2.82	1.88	1.88	2.82
4-6	3.76	2.82	4.70	4.70
7-8	5.64	4.70	5.64	5.64
9-12	21.62	21.62	21.62	21.62
TOTAL	33.84	31.02	33.84	34.78

ACCT	ACCOUNT NAME	2026-2027 INITIAL	2026-2027 REVISION #1	VARIANCE	2027-2028	2028-2029
LCFF					**3.30%**	**3.09%**
8011	LCFF Revenues	210,499	170,491	(40,008)	212,056	231,005
8012	Education Protection Account Revenue	6,768	6,204	(564)	6,768	6,956
8019	Prior Year Income/Adjustments	-	-	-	-	-
8096	Charter Schools Funding In-Lieu of Property Taxes	258,045	258,045	-	266,560	274,797
80XX	---	-	-	-	-	-
80XX	---		-	-	-	-
	TOTAL LCFF REVENUE	475,312	434,740	(40,572)	485,384	512,758
FEDERAL					**3.30%**	**3.09%**
8181	Special Education - Entitlement	5,284	4,363	(922)	5,459	5,628
8182	Special Education - Mental Health	460	460	-	475	490
8290	All Other Federal Revenue	-	-	-	-	-
8291	Title I Federal Revenue	-	-	-	-	-
8292	Title II	872	902	30	932	961
8293	Title III Federal Revenue	-	-	-	-	-
8294	Title IV	-	-	-	-	-
8295	Title V Federal Revenue	1,245	1,887	642	1,949	2,010
80XX	---	-	-	-	-	-
80XX	---		-	-	-	-
	TOTAL FEDERAL REVENUE	7,861	7,612	(250)	8,815	9,087
OTHER STATE					**3.30%**	**3.09%**
8520	State Child Nutrition Program	-	-	-	-	-
8550	Mandated Block Grant	1,546	1,508	(38)	1,597	1,646
8560	State Lottery Revenue	9,204	8,499	(705)	9,508	9,802
8590	All Other State Revenues	23,522	20,043	(3,479)	26,330	22,312
8599	Prior Year State Income	-	-	-	-	-
8791	SPED State/Other Transfers of Apportionments from Districts	4,220	-	(4,220)	4,359	4,494
8792	SPED State/Other Transfers of Apportionments from County	39,390	40,320	930	40,690	41,947
80XX	---	-	-	-	-	-
80XX	---		-	-	-	-
	TOTAL OTHER STATE REVENUE	77,882	70,371	(7,511)	82,484	80,201
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
80XX	---		-	-	-	-
	TOTAL LOCAL REVENUE	9,100	9,100	-	9,400	9,691
	TOTAL REVENUE	570,155	521,823	(48,333)	586,083	611,737
1000 - CERTIFICATED EMPLOYEES					**2%**	**2%**
1100	Teachers' Salaries	164,518	165,725	1,207	166,763	170,099
1200	Certificated Pupil Support Salaries	-	-	-	-	-
1300	Certificated Supervisor and Administrator Salaries	57,117	59,857	2,740	60,577	61,941
1900	Other Certificated Salaries	11,326	11,818	492	12,055	12,296
10XX	---	-	-	-	-	-
10XX	---	-	-	-	-	-
	TOTAL CERTIFICATED EMPLOYEE EXPENSES	232,961	237,400	4,439	239,395	244,336
2000 - CLASSIFIED EMPLOYEES					**2%**	**2%**
2100	Instructional Aide Salaries	11,566	11,606	40	11,575	11,803
2200	Classified Support Salaries (Maintenance, Food)	-	-	-	-	-
2300	Classified Supervisor and Administrator Salaries	13,919	14,524	605	14,669	14,953
2400	Clerical, Technical, and Office Staff Salaries	21,318	17,171	(4,147)	17,093	17,289
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	11,522	11,522	-	11,410	11,634
20XX	---	-	-	-	-	-
20XX	---	-	-	-	-	-
	TOTAL CLASSIFIED EMPLOYEE EXPENSES	58,325	54,823	(3,502)	54,747	55,678
3000 - EMPLOYEE BENEFITS					**2%**	**2%**
3101	State Teachers' Retirement System, certificated positions	44,495	45,343	848	45,724	46,668
3102	Employer STRS Classified	-	-	-	-	-
3201	Employer PERS Certificated	-	-	-	-	-
3202	Public Employees' Retirement System, classified positions	-	-	-	-	-
3301	OASDI/Medicare Certificated, Unrestricted	3,378	3,442	64	3,471	3,543
3302	OASDI/Medicare Classified	4,462	4,194	(268)	4,188	4,259
3401	Health & Welfare Benefits, Certificated	25,034	25,446	412	25,955	26,464
3402	Health & Welfare Benefits Classified	11,653	9,974	(1,679)	10,173	10,373
3501	State Unemployment Insurance Certificated	1,347	1,362	15	7,857	8,011
3502	State Unemployment Insurance Classified	474	454	(20)	2,799	2,853
3601	Worker Compensation Insurance	3,634	3,703	69	3,735	3,812
3602	Worker Compensation Insurance	910	855	(55)	854	869
30XX	---	-	-	-	-	-
30XX	---	-	-	-	-	-
	TOTAL EMPLOYEE BENEFITS EXPENSES	95,387	94,774	(613)	104,756	106,852
	TOTAL PAYROLL RELATED EXPENSES	386,673	386,997	325	398,898	406,866
4000 - BOOKS AND SUPPLIES					**3.30%**	**3.09%**
4100	Approved Textbooks and Core Curriculum	800	960	160	992	1,022
4200	Books and Other Reference Materials	400	400	-	413	426
4300	Materials and Supplies	4,000	4,000	-	4,132	4,260
4315	Classroom Materials and Supplies	2,000	1,600	(400)	1,653	1,704
4381	Materials for Plant Maintenance	60	860	800	888	916
4400	Noncapitalized Equipment	800	920	120	950	980
4410	Software and Software Licensing	15,600	15,600	-	16,115	16,613
4430	Noncapitalized Student Equipment	1,245	1,887	642	1,949	2,010
4700	Food and Food Supplies	-	-	-	-	-
40XX	---	-	-	-	-	-
40XX	---		-	-	-	-
	TOTAL BOOKS AND SUPPLIES	24,905	26,227	1,322	27,092	27,930
5000 - SERVICES AND OTHER OPERATING EXPENSES					**3.30%**	**3.09%**
5100	Subagreements for Services	-	-	-	-	-
5200	Travel and Conferences	2,400	2,400	-	2,479	2,556
5210	Training and Development Expense	2,400	2,400	-	2,479	2,556
5300	Dues and Memberships	2,320	1,700	(620)	1,756	1,810
5400	Insurance	8,217	5,058	(3,159)	5,225	5,386
5500	Operation and Housekeeping Services	14,000	14,000	-	14,462	14,909
5501	Utilities	6,600	7,200	600	7,438	7,667
5600	Space Rental/Leases Expense	57,127	57,127	-	57,127	57,127

ACCT	ACCOUNT NAME	2026-2027 INITIAL	2026-2027 REVISION #1	VARIANCE	2027-2028	2028-2029
5601	Building Maintenance	1,200	1,200	-	1,240	1,278
5610	Equipment Repair	200	200	-	207	213
5800	Professional/Consulting Services and Operating Expenditures	2,400	2,480	80	2,562	2,641
5803	Banking and Payroll Service Fees	1,120	1,120	-	1,157	1,193
5805	Legal Services	4,000	4,000	-	4,132	4,260
5806	Audit Services	1,680	1,680	-	1,735	1,789
5807	Legal Settlements	8,000	8,000	-	8,264	8,519
5810	Educational Consultants	18,000	24,000	6,000	20,792	21,434
5811	Student Transportation	250	250	-	258	266
5812	Other Student Activities	960	960	-	992	1,022
5815	Advertising/Recruiting	200	200	-	207	213
5830	Field Trip Expenses	120	120	-	124	128
5873	Financial Services	13,600	13,600	-	14,049	14,483
5874	Personnel Services	20	20	-	21	21
5875	District Oversight Fee	4,753	4,347	(406)	4,491	4,630
5877	IT Services	15,200	16,600	1,400	17,148	17,678
5890	Interest Expense/Fees	40	40	-	41	43
5900	Communications (Tele., Internet, Copies,Postage,Messenger)	4,400	4,400	-	4,545	4,686
50XX	---	-	-	-	-	-
50XX	---		-	-	-	-
	TOTAL SERVICES AND OTHER OPERATING EXPENSES	169,207	173,102	3,895	172,929	176,508
6000 - CAPITAL OUTLAY						
6900	Depreciation Expense	4,782	4,782	-	4,782	4,782
6901	Amortization Expense		-	-	-	-
60XX	---		-	-	-	-
60XX	---		-	-	-	-
	TOTAL CAPITAL OUTLAY EXPENSES	4,782	4,782	-	4,782	4,782
7000 - OTHER OUTGOING					**3.30%**	**3.09%**
7000	Miscellaneous Expense		-	-	-	-
7299	All other Transfers		-	-	-	-
70XX	---		-	-	-	-
70XX	---		-	-	-	-
	TOTAL OTHER OUTGOING EXPENSES	-	-	-	-	-
	TOTAL NON-PAYROLL EXPENSES	198,893	204,111	5,217	204,804	209,219
	TOTAL EXPENSES	585,566	591,108	5,542	603,701	616,085
	NET INCOME	(15,411)	(69,286)	(53,875)	(17,618)	(4,348)