

OGCS Buellton FY24-25 Budget

	CATEGORY	FY24-25 INITIAL	FY24-25 REVISION #1	FY24-25 REVISION #2	VARIANCE
REVENUE	TOTAL ENROLLMENT	38	35	40	5
	AVERAGE DAILY ATTENDANCE	36.1	33.3	38.0	4.8
	State LCFF Revenue	469,568	427,948	489,602	61,654
	Federal Revenue	6,884	7,290	7,781	491
	Other State Revenue	79,785	107,919	110,802	2,883
	Local Revenue	3,000	3,000	3,000	-
	TOTAL REVENUE	559,237	546,157	611,185	65,028
	Certificated Salaries	245,248	249,409	249,409	-
	Classified Salaries	61,099	65,618	65,474	(144)
	Benefits	112,497	114,281	114,267	(13)
EXPENSES	TOTAL PERSONNEL EXPENSES	418,844	429,308	429,151	(157)
	Books and Supplies	25,843	42,425	41,930	(495)
	Services and Other Operating Expenses	163,692	173,661	181,357	7,696
	Capital Outlay	5,213	5,213	5,213	-
	Other Outgoing	-	-	-	-
	TOTAL OTHER EXPENSES	194,747	221,298	228,499	7,201
	TOTAL EXPENSES	613,591	650,606	657,650	7,044
	SURPLUS\ (DEFICIT)	(54,355)	(104,449)	(46,464.75)	57,984
	<i>% of LCFF Revenue</i>	<i>-11.6%</i>	<i>-24.4%</i>	<i>-9.5%</i>	
	SUMMARY	BEGINNING FUND BALANCE	\$ 59,301	\$ 60,181	\$ 60,181
ENDING BALANCE		\$ 4,947	\$ (44,267)	\$ 13,716	\$ 8,770
<i>% of LCFF Revenue</i>		<i>1.1%</i>	<i>-10.3%</i>	<i>2.8%</i>	

Estimated Transfer IN/(OUT) to 010:	56,412	109,328	52,049
FINAL Fund Balance	61,359	65,061	65,765
RESERVE as a % of LCFF:	13.1%	15.2%	13.4%
RESERVE as a % of Total Expenditure:	10.0%	10.0%	10.0%

ENDING POSITIONS AFTER TRANSFERS: **\$ 2,058 \$ 4,879 \$ 5,584**

GRADE	FY24-25 INITIAL	FY24-25 REVISION #1	FY24-25 REVISION #2
ENROLLMENT BY GRADE			
TK	0	0	1
K	1	1	1
1	2	1	1
2	0	0	0
3	0	0	1
4	0	0	0
5	2	2	2
6	3	3	4
7	1	2	2
8	2	3	2
9	3	2	3
10	7	5	5
11	8	8	10
12	9	8	8
TOTAL	38	35	40

DAILY ATTENDANCE RATE			
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%

AVG DAILY ATTENDANCE BY GRADE			
TK	-	-	0.95
K	0.95	0.95	0.95
1	1.90	0.95	0.95
2	-	-	-
3	-	-	0.95
4	-	-	-
5	1.90	1.90	1.90
6	2.85	2.85	3.80
7	0.95	1.90	1.90
8	1.90	2.85	1.90
9	2.85	1.90	2.85
10	6.65	4.75	4.75
11	7.60	7.60	9.50
12	8.55	7.60	7.60
TOTAL	36.1	33.25	38.00

AVG DAILY ATTENDANCE BY GRADE RANGE			
TK-3	2.85	1.90	3.80
4-6	4.75	4.75	5.70
7-8	2.85	4.75	3.80
9-12	25.65	21.85	24.70
TOTAL	36.10	33.25	38.00

ACCT	ACCOUNT NAME	FY24-25 INITIAL	FY24-25 REVISION #1	FY24-25 REVISION #2	VARIANCE
LCFF					
8011	LCFF Revenues	335,723.00	269,271.00	348,712.00	79,441.00
8012	Education Protection Account Revenue	7,220.00	6,650.00	7,600.00	950.00
8019	Prior Year Income/Adjustments				-
8096	Charter Schools Funding In-Lieu of Property Taxes	126,625.44	152,027.00	133,289.94	(18,737.06)
80XX	---		-	-	-
TOTAL LCFF REVENUE		469,568.44	427,948.00	489,601.94	61,653.94

FEDERAL					
8181	Special Education - Entitlement	5,612.83	4,515.35	5,160.40	645.05
8182	Special Education - Mental Health	518.00	518.00	\$518.00	-
8290	All Other Federal Revenue	-	-	-	-
8291	Title I Federal Revenue		-	-	-
8292	Title II	753.00	852.00	698.00	(154.00)
8293	Title III Federal Revenue		-	-	-
8294	Title IV		-	-	-
8295	Title V Federal Revenue		1,405.00	1,405.00	-
80XX	---		-	-	-
TOTAL FEDERAL REVENUE		6,883.83	7,290.35	7,781.40	491.05

OTHER STATE					
8520	State Child Nutrition Program		-	-	-
8550	Mandated Block Grant	1,622.54	1,447.04	1,644.07	197.03
8560	State Lottery Revenue		-	-	-
8590	All Other State Revenues	38,099.00	68,467.50	65,724.50	(2,743.00)
8792	SPED State/Other Transfers of Apportionments from Cou	31,074.16	28,926.94	33,059.37	4,132.42
8596	ASES		-	-	-
8561	Unrestricted Lottery	6,389.70	6,350.75	7,258.00	907.25
8562	Restricted Lottery	2,599.20	2,726.50	3,116.00	389.50
80XX	---		-	-	-
TOTAL OTHER STATE REVENUE		79,784.60	107,918.73	110,801.94	2,883.20

OTHER STATE REVENUE ACCT BREAKDOWN

8590	<i>Educator Effectiveness</i>	12,434.00	12,433.50	12,433.50	-
8590	<i>AMIMBG</i>	11,900.00	11,900.00	11,900.00	-
8590	<i>LREBG</i>	8,279.00	33,116.00	33,116.00	-
8590	<i>Prop 28</i>	5,486.00	5,486.00	2,743.00	(2,743.00)
8590	<i>Ethnic Studies</i>	-	-	-	-
8590	<i>UPK</i>	-	-	-	-
8590	<i>State Mental Health</i>		5,532.00	5,532.00	-
8590			-	-	-
TOTAL OTHER STATE REVENUE ACCT BREAKDOWN		38,099.00	68,467.50	65,724.50	(2,743.00)

LOCAL					
8660	Interest Income	900.00	900.00	900.00	-
8698	E-rate Revenues	2,000.00	2,000.00	2,000.00	-
8699	All Other Local Revenue	100.00	100.00	100.00	-
80XX	---		-	-	-
TOTAL LOCAL REVENUE		3,000.00	3,000.00	3,000.00	-
TOTAL REVENUE		559,236.87	546,157.08	611,185.28	65,028.19

1000 - CERTIFICATED EMPLOYEES					
1100	Teachers' Salaries	175,676.13	174,099.33	174,099.33	-
1200	Certificated Pupil Support Salaries	-	-	-	-
1300	Certificated Supervisor and Administrator Salaries	57,713.42	63,451.20	63,451.20	-
1900	Other Certificated Salaries	11,858.58	11,858.58	11,858.58	-
10XX	---		-	-	-
TOTAL CERTIFICATED EMPLOYEE EXPESSES		245,248.13	249,409.11	249,409.11	-

2000 - CLASSIFIED EMPLOYEES					
2100	Instructional Aide Salaries	6,409.44	10,031.04	9,887.04	(144.00)
2200	Classified Support Salaries (Maintenance, Food)	-	-	-	-
2300	Classified Supervisor and Administrator Salaries	20,650.61	20,650.61	20,650.61	-
2400	Clerical, Technical, and Office Staff Salaries	18,531.84	19,429.18	19,429.18	-
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	15,507.36	15,507.36	15,507.36	-
20XX	---		-	-	-

ACCT	ACCOUNT NAME	FY24-25 INITIAL	FY24-25 REVISION #1	FY24-25 REVISION #2	VARIANCE
	TOTAL CLASSIFIED EMPLOYEE EXPENSES	61,099.25	65,618.19	65,474.19	(144.00)
3000 - EMPLOYEE BENEFITS					
3101	State Teachers' Retirement System, certificated positions	46,842.40	47,637.14	47,637.14	-
3301	OASDI/Medicare Certificated, Unrestricted	3,556.10	3,616.43	3,616.43	-
3302	OASDI/Medicare Classified	4,674.08	5,019.79	5,008.78	(11.02)
3401	Health & Welfare Benefits, Certificated	36,375.00	36,375.00	36,375.00	-
3402	Health & Welfare Benefits Classified	12,750.00	15,000.00	15,000.00	-
3501	State Unemployment Insurance Certificated	1,362.00	1,362.00	1,362.00	-
3502	State Unemployment Insurance Classified	503.94	544.80	544.80	-
3601	Worker Compensation Insurance	5,150.22	3,741.14	3,741.14	-
3602	Worker Compensation Insurance	1,283.07	984.27	982.11	(2.16)
3603	Unallocated Worker's Comp Insurance	-	-	-	-
	TOTAL EMPLOYEE BENEFITS EXPENSES	112,496.81	114,280.57	114,267.40	(13.18)
	TOTAL PAYROLL RELATED EXPENSES	418,844.19	429,307.87	429,150.70	(157.18)
4000 - BOOKS AND SUPPLIES					
4100	Approved Textbooks and Core Curriculum	6,240.00	4,700.00	4,700.00	-
4200	Books and Other Reference Materials	945.00	945.00	450.00	(495.00)
4300	Materials and Supplies	2,520.00	3,600.00	3,600.00	-
4315	Classroom Materials and Supplies	720.00	4,617.00	4,617.00	-
4381	Materials for Plant Maintenance	68.00	67.50	67.50	-
4400	Noncapitalized Equipment	900.00	900.00	900.00	-
4410	Software and Software Licensing	13,950.00	16,690.00	16,690.00	-
4430	Noncapitalized Student Equipment	500.00	10,905.00	10,905.00	-
40XX	---	-	-	-	-
	TOTAL BOOKS AND SUPPLIES	25,843.00	42,424.50	41,929.50	(495.00)
5000 - SERVICES AND OTHER OPERATING EXPENSES					
5200	Travel and Conferences	1,350.00	1,800.00	2,250.00	450.00
5210	Training and Development Expense	1,350.00	1,800.00	1,350.00	(450.00)
5300	Dues and Memberships	1,800.00	2,070.00	2,915.00	845.00
5400	Insurance	13,050.00	11,567.70	11,567.70	-
5500	Operation and Housekeeping Services	15,750.00	15,750.00	15,750.00	-
5501	Utilities	7,200.00	10,800.00	10,800.00	-
5600	Space Rental/Leases Expense	50,590.00	50,578.69	50,578.69	-
5601	Building Maintenance	225.00	810.00	1,310.00	500.00
5602	Other Space Rental	-	-	-	-
5610	Equipment Repair	225.00	225.00	225.00	-
5800	Professional/Consulting Services and Operating Expendit	1,800.00	2,700.00	2,700.00	-
5803	Banking and Payroll Service Fees	1,080.00	1,440.00	1,440.00	-
5805	Legal Services	2,700.00	2,700.00	2,700.00	-
5806	Audit Services	1,778.00	1,777.50	1,777.50	-
5807	Legal Settlements	9,000.00	9,000.00	9,000.00	-
5810	Educational Consultants	9,000.00	13,950.00	18,900.00	4,950.00
5812	Other Student Activities	675.00	900.00	1,170.00	270.00
5815	Advertising/Recruiting	675.00	675.00	415.00	(260.00)
5820	Fundraising Expense	-	-	-	-
5830	Field Trip Expenses	135.00	225.00	225.00	-
5873	Financial Services	14,400.00	14,400.00	14,400.00	-
5874	Personnel Services	23.00	22.50	22.50	-
5875	District Oversight Fee	4,695.68	4,279.48	9,270.94	4,991.46
5877	IT Services	19,800.00	19,800.00	16,200.00	(3,600.00)
5890	Interest Expense/Fees	90.00	90.00	90.00	-
5900	Communications (Tele., Internet, Copies,Postage,Messen	6,300.00	6,300.00	6,300.00	-
50XX	---	-	-	-	-
	TOTAL SERVICES AND OTHER OPERATING EXPENSES	163,691.68	173,660.87	181,357.33	7,696.46
6000 - CAPITAL OUTLAY					
6900	Depreciation Expense	5,212.50	5,212.50	5,212.50	-
6901	Amortization Expense	-	-	-	-
60XX	---	-	-	-	-
	TOTAL CAPITAL OUTLAY EXPENSES	5,212.50	5,212.50	5,212.50	-
	TOTAL NON-PAYROLL EXPENSES	194,747.18	221,297.87	228,499.33	7,201.46
	TOTAL EXPENSES	613,591.37	650,605.75	657,650.03	7,044.28

ACCT	ACCOUNT NAME	FY24-25 INITIAL	FY24-25 REVISION #1	FY24-25 REVISION #2	VARIANCE
	NET INCOME	(54,354.50)	(104,448.66)	(46,464.75)	57,983.91