

OGCS Santa Barbara FY24-25 Budget

	CATEGORY	FY24-25 INITIAL	FY24-25 REVISION #1	FY24-25 REVISION #2	VARIANCE
REVENUE	TOTAL ENROLLMENT	85	79	85	6
	AVERAGE DAILY ATTENDANCE	79.9	74.3	80.8	6.5
	State LCFF Revenue	1,110,013	1,035,208	1,108,263.12	73,055
	Federal Revenue	28,372	43,169	44,528.85	1,360
	Other State Revenue	174,129	262,144	263,811.81	1,668
	Local Revenue	10,600	10,600	10,600.00	-
	TOTAL REVENUE	1,323,114	1,351,121	1,427,203.78	76,083
EXPENSES	Certificated Salaries	469,059	482,447	482,447	-
	Classified Salaries	142,565	153,109	152,773	(336)
	Benefits	223,576	229,168	229,138	(31)
	TOTAL PERSONNEL EXPENSES	835,200	864,725	864,358	(367)
	Books and Supplies	69,132	69,546	68,391	(1,155)
	Services and Other Operating Expenses	451,644	459,047	477,243	18,196
	Capital Outlay	10,425	10,425	10,425	-
	Other Outgoing	-	-	-	-
	TOTAL OTHER EXPENSES	531,201	539,018	556,059	17,041
		TOTAL EXPENSES	1,366,401	1,403,743	1,420,417
SUMMARY	SURPLUS\ (DEFICIT)	(43,287)	(52,622)	6,786.80	59,409
	<i>% of LCFF Revenue</i>	-3.9%	-5.1%	0.6%	
	BEGINNING FUND BALANCE	\$ 126,343	\$ 132,031	\$ 132,031	\$ (5,687)
	ENDING BALANCE	\$ 83,056	\$ 79,409	\$ 138,817	\$ 55,761
	<i>% of LCFF Revenue</i>	7.5%	7.7%	12.5%	

Estimated Transfer IN/(OUT) to 010:	53,584	60,966	3,224
FINAL Fund Balance	136,640	140,374	142,042
RESERVE as a % of LCFF:	12.3%	13.6%	12.8%
RESERVE as a % of Total Expenditure:	10.0%	10.0%	10.0%

ENDING POSITIONS AFTER TRANSFERS: **\$ 10,297** | **\$ 8,344** | **\$ 10,011**

GRADE	FY24-25 INITIAL	FY24-25 REVISION #1	FY24-25 REVISION #2
ENROLLMENT BY GRADE			
TK	0	0	0
K	1	2	1
1	0	0	0
2	2	1	1
3	0	0	0
4	1	1	1
5	3	1	1
6	2	2	3
7	4	5	4
8	7	5	6
9	11	6	9
10	14	15	19
11	23	27	31
12	17	14	9
TOTAL	85	79	85

DAILY ATTENDANCE RATE			
TK	94.00%	94.00%	95.00%
K	94.00%	94.00%	95.00%
1	94.00%	94.00%	95.00%
2	94.00%	94.00%	95.00%
3	94.00%	94.00%	95.00%
4	94.00%	94.00%	95.00%
5	94.00%	94.00%	95.00%
6	94.00%	94.00%	95.00%
7	94.00%	94.00%	95.00%
8	94.00%	94.00%	95.00%
9	94.00%	94.00%	95.00%
10	94.00%	94.00%	95.00%
11	94.00%	94.00%	95.00%
12	94.00%	94.00%	95.00%
OVERALL AVG	94.00%	94.00%	95.00%

AVG DAILY ATTENDANCE BY GRADE			
TK	-	-	-
K	0.94	1.88	0.95
1	-	-	-
2	1.88	0.94	0.95
3	-	-	-
4	0.94	0.94	0.95
5	2.82	0.94	0.95
6	1.88	1.88	2.85
7	3.76	4.70	3.80
8	6.58	4.70	5.70
9	10.34	5.64	8.55
10	13.16	14.10	18.05
11	21.62	25.38	29.45
12	15.98	13.16	8.55
TOTAL	79.9	74.26	80.75

AVG DAILY ATTENDANCE BY GRADE RANGE			
TK-3	2.82	2.82	1.90
4-6	5.64	3.76	4.75
7-8	10.34	9.40	9.50
9-12	61.10	58.28	64.60
TOTAL	79.90	74.26	80.75

ACCT	ACCOUNT NAME	FY24-25 INITIAL	FY24-25 REVISION #1	FY24-25 REVISION #2	VARIANCE
LCFF					
8011	LCFF Revenues	813,773.00	261,843.00	808,872.00	547,029.00
8012	Education Protection Account Revenue	15,980.00	14,852.00	16,150.00	1,298.00
8019	Prior Year Income/Adjustments				-
8096	Charter Schools Funding In-Lieu of Property Taxes	280,259.64	758,513.00	283,241.12	(475,271.88)
80XX	---		-	-	-
	TOTAL LCFF REVENUE	1,110,012.64	1,035,208.00	1,108,263.12	73,055.12

FEDERAL					
8181	Special Education - Entitlement	12,422.85	10,084.51	10,965.85	881.34
8182	Special Education - Mental Health	943.00	943.00	943.00	-
8290	All Other Federal Revenue	-	-	-	-
8291	Title I Federal Revenue	3,015.00	19,286.00	19,879.00	593.00
8292	Title II	1,991.00	2,855.00	2,741.00	(114.00)
8293	Title III Federal Revenue	-	-	-	-
8294	Title IV	10,000.00	10,000.00	10,000.00	-
8295	Title V Federal Revenue		-	-	-
80XX	---		-	-	-
	TOTAL FEDERAL REVENUE	28,371.85	43,168.51	44,528.85	1,360.34

OTHER STATE					
8520	State Child Nutrition Program		-	-	-
8550	Mandated Block Grant	3,744.07	3,570.25	3,926.07	355.81
8560	State Lottery Revenue	-	-	-	-
8590	All Other State Revenues	81,714.00	173,695.84	167,589.84	(6,106.00)
8791	SPED State/Other Transfers of Apportionments from Distr	-	-	-	-
8792	SPED State/Other Transfers of Apportionments from Cour	68,776.32	64,604.96	70,251.15	5,646.19
8596	ASES		-	-	-
8561	Unrestricted Lottery	14,142.30	14,183.66	15,423.25	1,239.59
8562	Restricted Lottery	5,752.80	6,089.32	6,621.50	532.18
80XX	---		-	-	-
	TOTAL OTHER STATE REVENUE	174,129.49	262,144.03	263,811.81	1,667.78

OTHER STATE REVENUE ACCT BREAKDOWN

8590	<i>Educator Effectiveness</i>	17,688.00	18,287.50	18,287.50	-
8590	<i>AMIMBG</i>	24,400.00	24,400.00	24,400.00	-
8590	<i>LREBG</i>	27,414.00	109,656.00	109,656.00	-
8590	<i>Prop 28</i>	12,212.00	12,212.00	6,106.00	(6,106.00)
8590	<i>Ethnic Studies</i>	-	-	-	-
8590	<i>State Mental Health</i>		9,140.34	9,140.34	-
8590			-	-	-
8590			-	-	-
	TOTAL OTHER STATE REVENUE ACCT BREAKDOWN	81,714.00	173,695.84	167,589.84	(6,106.00)

LOCAL					
8660	Interest Income	3,300.00	3,300.00	3,300.00	-
8698	E-rate Revenues	7,000.00	7,000.00	7,000.00	-
8699	All Other Local Revenue	300.00	300.00	300.00	-
80XX	---		-	-	-
	TOTAL LOCAL REVENUE	10,600.00	10,600.00	10,600.00	-
	TOTAL REVENUE	1,323,113.98	1,351,120.54	1,427,203.78	76,083.24

1000 - CERTIFICATED EMPLOYEES					
1100	Teachers' Salaries	306,724.37	306,724.37	306,724.37	-
1200	Certificated Pupil Support Salaries	-	-	-	-
1300	Certificated Supervisor and Administrator Salaries	134,664.66	148,052.80	148,052.80	-
1900	Other Certificated Salaries	27,670.02	27,670.02	27,670.02	-
10XX	---		-	-	-
	TOTAL CERTIFICATED EMPLOYEE EXPESSES	469,059.05	482,447.19	482,447.19	-

2000 - CLASSIFIED EMPLOYEES					
2100	Instructional Aide Salaries	14,955.36	23,405.76	23,069.76	(336.00)
2200	Classified Support Salaries (Maintenance, Food)	-	-	-	-
2300	Classified Supervisor and Administrator Salaries	48,184.75	48,184.75	48,184.75	-

ACCT	ACCOUNT NAME	FY24-25 INITIAL	FY24-25 REVISION #1	FY24-25 REVISION #2	VARIANCE
2400	Clerical, Technical, and Office Staff Salaries	43,240.98	45,334.76	45,334.76	-
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	36,183.84	36,183.84	36,183.84	-
20XX	---	-	-	-	-
<i>TOTAL CLASSIFIED EMPLOYEE EXPENSES</i>		<i>142,564.93</i>	<i>153,109.11</i>	<i>152,773.11</i>	<i>(336.00)</i>

3000 - EMPLOYEE BENEFITS					
3101	State Teachers' Retirement System, certificated positions	89,590.31	92,147.41	92,147.41	-
3301	OASDI/Medicare Certificated, Unrestricted	6,801.37	6,995.48	6,995.48	-
3302	OASDI/Medicare Classified	10,906.22	11,712.85	11,687.14	(25.70)
3401	Health & Welfare Benefits, Certificated	69,875.00	69,875.00	69,875.00	-
3402	Health & Welfare Benefits Classified	29,750.00	35,000.00	35,000.00	-
3501	State Unemployment Insurance Certificated	2,633.20	2,633.20	2,633.20	-
3502	State Unemployment Insurance Classified	1,175.86	1,271.20	1,271.20	-
3601	Worker Compensation Insurance	9,850.25	7,236.71	7,236.71	-
3602	Worker Compensation Insurance	2,993.86	2,296.64	2,291.60	(5.04)
3603	Unallocated Worker's Comp Insurance	-	-	-	-
<i>TOTAL EMPLOYEE BENEFITS EXPENSES</i>		<i>223,576.07</i>	<i>229,168.49</i>	<i>229,137.74</i>	<i>(30.74)</i>
<i>TOTAL PAYROLL RELATED EXPENSES</i>		<i>835,200.05</i>	<i>864,724.79</i>	<i>864,358.04</i>	<i>(366.74)</i>

4000 - BOOKS AND SUPPLIES					
4100	Approved Textbooks and Core Curriculum	14,559.00	6,300.00	6,300.00	-
4200	Books and Other Reference Materials	2,205.00	2,205.00	1,050.00	(1,155.00)
4300	Materials and Supplies	5,880.00	8,400.00	8,400.00	-
4315	Classroom Materials and Supplies	1,680.00	10,773.00	10,773.00	-
4381	Materials for Plant Maintenance	158.00	157.50	157.50	-
4400	Noncapitalized Equipment	2,100.00	2,100.00	2,100.00	-
4410	Software and Software Licensing	32,550.00	29,610.00	29,610.00	-
4430	Noncapitalized Student Equipment	10,000.00	10,000.00	10,000.00	-
40XX	---	-	-	-	-
<i>TOTAL BOOKS AND SUPPLIES</i>		<i>69,132.00</i>	<i>69,545.50</i>	<i>68,390.50</i>	<i>(1,155.00)</i>

5000 - SERVICES AND OTHER OPERATING EXPENSES					
5200	Travel and Conferences	3,150.00	4,200.00	5,750.00	1,550.00
5210	Training and Development Expense	3,150.00	4,200.00	3,150.00	(1,050.00)
5300	Dues and Memberships	4,200.00	4,830.00	5,635.00	805.00
5400	Insurance	30,450.00	26,991.30	26,991.30	-
5500	Operation and Housekeeping Services	36,750.00	36,750.00	36,750.00	-
5501	Utilities	16,800.00	25,200.00	25,200.00	-
5600	Space Rental/Leases Expense	177,998.00	161,888.93	165,307.17	3,418.24
5601	Building Maintenance	525.00	1,890.00	1,890.00	-
5602	Other Space Rental	-	-	-	-
5610	Equipment Repair	525.00	525.00	525.00	-
5800	Professional/Consulting Services and Operating Expenditu	4,200.00	6,300.00	6,300.00	-
5803	Banking and Payroll Service Fees	2,520.00	3,360.00	3,360.00	-
5805	Legal Services	6,300.00	6,300.00	6,300.00	-
5806	Audit Services	4,148.00	4,147.50	4,147.50	-
5807	Legal Settlements	30,600.00	30,600.00	30,600.00	-
5810	Educational Consultants	21,000.00	32,550.00	44,100.00	11,550.00
5811	Student Transportation	1,575.00	2,100.00	-	(2,100.00)
5812	Other Student Activities	-	-	2,730.00	2,730.00
5815	Advertising/Recruiting	1,575.00	1,575.00	735.00	(840.00)
5820	Fundraising Expense	-	-	-	-
5830	Field Trip Expenses	315.00	525.00	525.00	-
5873	Financial Services	33,600.00	33,600.00	33,600.00	-
5874	Personnel Services	53.00	52.50	52.50	-
5875	District Oversight Fee	11,100.13	10,352.08	20,884.96	10,532.88
5877	IT Services	46,200.00	46,200.00	37,800.00	(8,400.00)
5890	Interest Expense/Fees	210.00	210.00	210.00	-
5900	Communications (Tele., Internet, Copies,Postage,Messeng	14,700.00	14,700.00	14,700.00	-
50XX	---	-	-	-	-
<i>TOTAL SERVICES AND OTHER OPERATING EXPENSES</i>		<i>451,644.13</i>	<i>459,047.31</i>	<i>477,243.43</i>	<i>18,196.12</i>

6000 - CAPITAL OUTLAY					
6900	Depreciation Expense	10,425.00	10,425.00	10,425.00	-

ACCT	ACCOUNT NAME	FY24-25 INITIAL	FY24-25 REVISION #1	FY24-25 REVISION #2	VARIANCE
6901	Amortization Expense		-	-	-
60XX	---		-	-	-
	<i>TOTAL CAPITAL OUTLAY EXPENSES</i>	10,425.00	10,425.00	10,425.00	-
	TOTAL NON-PAYROLL EXPENSES	531,201.13	539,017.81	556,058.93	17,041.12
	TOTAL EXPENSES	1,366,401.18	1,403,742.60	1,420,416.97	16,674.37
	NET INCOME	(43,287.20)	(52,622.06)	6,786.80	59,408.87