

# OGCS Lompoc FY25-26 Budget

	CATEGORY	FY24-25 FINAL BUDGET	FY25/26 INITIAL	VARIANCE
	TOTAL ENROLLMENT	127	126	(1)
	AVERAGE DAILY ATTENDANCE	116.8	113.4	(3.4)
REVENUE	State LCFF Revenue	1,755,399	1,773,610	18,211
	Federal Revenue	68,829	70,865	2,036
	Other State Revenue	456,559	253,386	(203,173)
	Local Revenue	8,600	19,000	10,400
	<b>TOTAL REVENUE</b>	<b>2,289,387</b>	<b>2,116,861</b>	<b>(172,526)</b>
EXPENSES	Certificated Salaries	754,444	921,720	167,276
	Classified Salaries	193,908	195,183	1,275
	Benefits	350,295	423,838	73,543
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>1,298,647</b>	<b>1,540,741</b>	<b>242,094</b>
	Books and Supplies	88,054	85,810	(2,244)
	Services and Other Operating Expenses	509,430	479,282	(30,148)
	Capital Outlay	5,213	5,213	-
	Other Outgoing	-	-	-
	<b>TOTAL OTHER EXPENSES</b>	<b>602,697</b>	<b>570,305</b>	<b>(32,392)</b>
	<b>TOTAL EXPENSES</b>	<b>1,901,344</b>	<b>2,111,047</b>	<b>209,703</b>
	<b>SURPLUS\ (DEFICIT) BEFORE TRANSFER</b>	<b>388,043</b>	<b>5,815</b>	<b>(382,228)</b>
	<i>% of Expenses</i>	<i>20.4%</i>	<i>0.3%</i>	
SUMMARY	Transfer In/(Out)	(355,272)	120,708	
	<b>TOTAL TRANSFER IN/(OUT)</b>	<b>(355,272)</b>	<b>120,708</b>	
	<b>SURPLUS\ (DEFICIT) AFTER TRANSFER</b>	<b>32,771</b>	<b>126,523</b>	<b>93,751</b>
	<i>% of Expenses</i>	<i>1.7%</i>	<i>6.0%</i>	
	BEGINNING FUND BALANCE	157,363	190,134	
	<b>ENDING BALANCE</b>	<b>190,134</b>	<b>316,657</b>	
	<i>% of Expenses</i>	<i>10.00%</i>	<i>15.00%</i>	

GRADE	FY25-26 INITIAL
<b>ENROLLMENT BY GRADE</b>	
TK	2
K	1
1	3
2	0
3	1
4	5
5	1
6	2
7	3
8	9
9	13
10	20
11	35
12	31
<b>TOTAL</b>	<b>126</b>

<b>DAILY ATTENDANCE RATE</b>	
TK	90.00%
K	90.00%
1	90.00%
2	90.00%
3	90.00%
4	90.00%
5	90.00%
6	90.00%
7	90.00%
8	90.00%
9	90.00%
10	90.00%
11	90.00%
12	90.00%
<b>OVERALL AVG</b>	<b>90.00%</b>

<b>AVG DAILY ATTENDANCE BY GRADE</b>	
TK	1.8
K	0.90
1	2.70
2	-
3	0.90
4	4.50
5	0.90
6	1.80
7	2.70
8	8.10
9	11.70
10	18.00
11	31.50
12	27.90
<b>TOTAL</b>	<b>113.4</b>

<b>AVG DAILY ATTENDANCE BY GRADE RANGE</b>	
TK-3	6.30
4-6	7.20
7-8	10.80
9-12	89.10
<b>TOTAL</b>	<b>113.40</b>

ACCT	ACCOUNT NAME	FY24-25 FINAL BUDGET	FY25-26 INITIAL BUDGET	VARIANCE
<b>LCFF</b>				
8011	LCFF Revenues	1,732,031	1,750,930	18,899
8012	Education Protection Account Revenue	23,368	22,680	(688)
8019	Prior Year Income/Adjustments	-	-	-
8096	Charter Schools Funding In-Lieu of Property Taxes	-	-	-
80XX	---	-	-	-
80XX	---	-	-	-
<b>TOTAL LCFF REVENUE</b>		<b>1,755,399</b>	<b>1,773,610</b>	<b>18,211</b>

<b>FEDERAL</b>				
8181	Special Education - Entitlement	15,867	17,903	2,036
8182	Special Education - Mental Health	1,316	1,316	-
8220	Federal Child Nutrition Programs	-	-	-
8290	All Other Federal Revenue	-	-	-
8291	Title I Federal Revenue	37,026	37,026	-
8292	Title II	4,620	4,620	-
8293	Title III Federal Revenue	-	-	-
8294	Title IV	10,000	10,000	-
8295	Title V Federal Revenue	-	-	-
80XX	---	-	-	-
80XX	---	-	-	-
<b>TOTAL FEDERAL REVENUE</b>		<b>68,829</b>	<b>70,865</b>	

<b>OTHER STATE</b>				
8520	State Child Nutrition Program	-	-	-
8550	Mandated Block Grant	5,595	5,588	(7)
8560	State Lottery Revenue	31,897	30,958	(939)
8590	All Other State Revenues	317,418	118,184	(199,234)
8591	SB 740 Revenue	-	-	-
8599	Prior Year State Income	-	-	-
8791	SPED State/Other Transfers of Apportionments from Districts	-	98,656	98,656
8792	SPED State/Other Transfers of Apportionments from County	101,649	-	(101,649)
8596	ASES	-	-	-
80XX	---	-	-	-
80XX	---	-	-	-
<b>TOTAL OTHER STATE REVENUE</b>		<b>456,559</b>	<b>253,386</b>	

<b>LOCAL</b>				
8660	Interest Income	3,100	8,000	4,900
8698	E-rate Revenues	5,000	10,000	5,000
8699	All Other Local Revenue	500	1,000	500
80XX	---	-	-	-
80XX	---	-	-	-
<b>TOTAL LOCAL REVENUE</b>		<b>8,600</b>	<b>19,000</b>	<b>10,400</b>
<b>TOTAL REVENUE</b>		<b>2,289,387</b>	<b>2,116,861</b>	<b>28,611</b>

<b>1000 - CERTIFICATED EMPLOYEES</b>				
1100	Teachers' Salaries	520,607	676,220	155,613
1200	Certificated Pupil Support Salaries	-	-	-
1300	Certificated Supervisor and Administrator Salaries	196,944	206,627	9,683
1900	Other Certificated Salaries	36,893	38,874	1,981
10XX	---	-	-	-
10XX	---	-	-	-
<b>TOTAL CERTIFICATED EMPLOYEE EXPESSES</b>		<b>754,444</b>	<b>921,720</b>	<b>167,276</b>

<b>2000 - CLASSIFIED EMPLOYEES</b>				
2100	Instructional Aide Salaries	30,760	41,730	10,970
2200	Classified Support Salaries (Maintenance, Food)	-	-	-
2300	Classified Supervisor and Administrator Salaries	64,246	47,295	(16,951)
2400	Clerical, Technical, and Office Staff Salaries	60,446	63,989	3,543

ACCT	ACCOUNT NAME	FY24-25 FINAL BUDGET	FY25-26 INITIAL BUDGET	VARIANCE
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	38,456	42,170	3,714
20XX	---	-	-	-
20XX	---	-	-	-
<i>TOTAL CLASSIFIED EMPLOYEE EXPESSES</i>		193,908	195,183	1,275

<b>3000 - EMPLOYEE BENEFITS</b>				
3101	State Teachers' Retirement System, certificated positions	144,099	176,049	31,950
3301	OASDI/Medicare Certificated, Unrestricted	10,939	13,365	2,426
3302	OASDI/Medicare Classified	14,834	14,932	98
3401	Health & Welfare Benefits, Certificated	112,750	148,500	35,750
3402	Health & Welfare Benefits Classified	47,500	47,520	20
3501	State Unemployment Insurance Certificated	4,222	4,994	772
3502	State Unemployment Insurance Classified	1,725	1,725	0
3601	Worker Compensation Insurance	11,317	13,826	2,509
3602	Worker Compensation Insurance	2,909	2,928	19
30XX	---	-	-	-
30XX	---	-	-	-
<i>TOTAL EMPLOYEE BENEFITS EXPESSES</i>		350,295	423,838	73,543
<i>TOTAL PAYROLL RELATED EXPENSES</i>		1,298,647	1,540,741	242,094

<b>4000 - BOOKS AND SUPPLIES</b>				
4100	Approved Textbooks and Core Curriculum	8,600	8,400	(200)
4200	Books and Other Reference Materials	1,400	1,400	-
4300	Materials and Supplies	11,200	11,200	-
4315	Classroom Materials and Supplies	14,364	7,000	(7,364)
4381	Materials for Plant Maintenance	210	210	-
4400	Noncapitalized Equipment	2,800	2,800	-
4410	Software and Software Licensing	39,480	44,800	5,320
4430	Noncapitalized Student Equipment	10,000	10,000	-
4700	Food and Food Supplies	-	-	-
40XX	---	-	-	-
40XX	---	-	-	-
<i>TOTAL BOOKS AND SUPPLIES</i>		88,054	85,810	(2,244)

<b>5000 - SERVICES AND OTHER OPERATING EXPENSES</b>				
5200	Travel and Conferences	7,000	8,400	1,400
5210	Training and Development Expense	4,200	4,200	-
5300	Dues and Memberships	6,780	7,200	420
5400	Insurance	35,988	36,400	412
5500	Operation and Housekeeping Services	49,000	49,000	-
5501	Utilities	33,600	33,600	-
5600	Space Rental/Leases Expense	70,916	70,916	-
5601	Building Maintenance	9,520	4,200	(5,320)
5610	Equipment Repair	700	700	-
5800	Professional/Consulting Services and Operating Expenditures	8,400	11,200	2,800
5803	Banking and Payroll Service Fees	4,480	4,480	-
5805	Legal Services	8,400	16,800	8,400
5806	Audit Services	5,530	5,600	70
5807	Legal Settlements	53,000	44,000	(9,000)
5810	Educational Consultants	58,800	60,200	1,400
5811	Student Transportation	-	560	560
5812	Other Student Activities	3,640	2,800	(840)
5815	Advertising/Recruiting	980	980	-
5830	Field Trip Expenses	700	700	-
5873	Financial Services	44,800	44,800	-
5874	Personnel Services	70	70	-
5875	District Oversight Fee	32,646	17,736	(14,910)
5877	IT Services	50,400	35,000	(15,400)
5890	Interest Expense/Fees	280	140	(140)
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	19,600	19,600	-

ACCT	ACCOUNT NAME	FY24-25 FINAL BUDGET	FY25-26 INITIAL BUDGET	VARIANCE
50XX	---	-		-
50XX	---			-
<i>TOTAL SERVICES AND OTHER OPERATING EXPENSES</i>		509,430	479,282	(30,148)
<b>6000 - CAPITAL OUTLAY</b>				
6900	Depreciation Expense	5,213	5,213	-
6901	Amortization Expense	-		-
60XX	---	-		-
60XX	---			-
<i>TOTAL CAPITAL OUTLAY EXPENSES</i>		5,213	5,213	-
<b>7000 - OTHER OUTGOING</b>				
7000	Miscellaneous Expense	-		-
70XX	---	-		-
70XX	---			-
<i>TOTAL OTHER OUTGOING EXPENSES</i>		-	-	-
<i>TOTAL NON-PAYROLL EXPENSES</i>		602,697	570,305	(32,392)
TOTAL EXPENSES		1,901,344	2,111,047	209,703
NET INCOME		388,043	5,815	(181,092)