

# OGCS Lompoc FY25-26 Budget

	CATEGORY	FY25-26 INITIAL	FY25-26 REVISION #1	FY25-26 REVISION #2	VARIANCE
REVENUE	TOTAL ENROLLMENT	126	154	155	1
	AVERAGE DAILY ATTENDANCE	113.4	138.6	139.5	0.9
	State LCFF Revenue	1,773,610	2,158,744	2,163,502	4,758
	Federal Revenue	70,865	73,332	74,368	1,036
	Other State Revenue	253,386	301,874	302,666	793
	Local Revenue	19,000	27,000	27,000	-
	<b>TOTAL REVENUE</b>	<b>2,116,861</b>	<b>2,560,950</b>	<b>2,567,536</b>	<b>6,587</b>
EXPENSES	Certificated Salaries	921,720	941,138	941,352	214
	Classified Salaries	195,183	208,004	204,787	(3,217)
	Benefits	423,838	418,159	420,676	2,517
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>1,540,741</b>	<b>1,567,301</b>	<b>1,566,816</b>	<b>(486)</b>
	Books and Supplies	85,810	114,898	106,900	(7,998)
	Services and Other Operating Expenses	479,282	550,658	546,006	(4,652)
	Capital Outlay	5,213	5,213	5,213	-
	Other Outgoing	-	-	-	-
	<b>TOTAL OTHER EXPENSES</b>	<b>570,305</b>	<b>670,768</b>	<b>658,118</b>	<b>(12,650)</b>
	<b>TOTAL EXPENSES</b>	<b>2,111,047</b>	<b>2,238,070</b>	<b>2,224,934</b>	<b>(13,136)</b>
	<b>SURPLUS\ (DEFICIT) BEFORE TRANSFER</b>	<b>5,815</b>	<b>322,880</b>	<b>342,602</b>	<b>19,722</b>
<i>% of Expenses</i>	<i>0.3%</i>	<i>14.4%</i>	<i>15.4%</i>		
SUMMARY	Transfer In/(Out)	120,708	(243,901)	(265,594)	
	<b>TOTAL TRANSFER IN/(OUT)</b>	<b>120,708</b>	<b>(243,901)</b>	<b>(265,594)</b>	
	<b>SURPLUS\ (DEFICIT) AFTER TRANSFER</b>	<b>126,523</b>	<b>78,978</b>	<b>77,008</b>	<b>(7,998)</b>
	<i>% of Expenses</i>	<i>6.0%</i>	<i>3.5%</i>	<i>3.5%</i>	
	BEGINNING FUND BALANCE	190,134	256,732	256,732	
<b>ENDING BALANCE</b>	<b>316,657</b>	<b>335,710</b>	<b>333,740</b>		
<i>% of Expenses</i>	<i>15.00%</i>	<i>15.00%</i>	<i>15.00%</i>		

GRADE	FY25-26 INITIAL	FY25-26 REVISION #1	FY25-26 REVISION #2
<b>ENROLLMENT BY GRADE</b>			
TK	2	1	2
K	1	2	2
1	3	4	3
2	0	0	1
3	1	1	2
4	5	3	2
5	1	2	4
6	2	3	3
7	3	5	10
8	9	11	12
9	13	23	25
10	20	23	26
11	35	41	35
12	31	35	28
<b>TOTAL</b>	<b>126</b>	<b>154</b>	<b>155</b>

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

<b>AVG DAILY ATTENDANCE BY GRADE</b>			
TK	1.8	0.9	1.8
K	0.90	1.80	1.80
1	2.70	3.60	2.70
2	-	-	0.90
3	0.90	0.90	1.80
4	4.50	2.70	1.80
5	0.90	1.80	3.60
6	1.80	2.70	2.70
7	2.70	4.50	9.00
8	8.10	9.90	10.80
9	11.70	20.70	22.50
10	18.00	20.70	23.40
11	31.50	36.90	31.50
12	27.90	31.50	25.20
<b>TOTAL</b>	<b>113.4</b>	<b>138.60</b>	<b>139.50</b>

<b>AVG DAILY ATTENDANCE BY GRADE RANGE</b>			
TK-3	6.30	7.20	9.00
4-6	7.20	7.20	8.10
7-8	10.80	14.40	19.80
9-12	89.10	109.80	102.60
<b>TOTAL</b>	<b>113.40</b>	<b>138.60</b>	<b>139.50</b>

ACCT	ACCOUNT NAME	FY25-26 INITIAL BUDGET	FY25-26 REVISION #1	FY25-26 REVISION #2	VARIANCE
<b>LCFF</b>					
8011	LCFF Revenues	1,750,930	2,131,024	2,135,602	4,578
8012	Education Protection Account Revenue	22,680	27,720	27,900	180
8019	Prior Year Income/Adjustments	-	-	-	-
8096	Charter Schools Funding In-Lieu of Property Taxes	-	-	-	-
80XX	---	-	-	-	-
80XX	---	-	-	-	-
<i>TOTAL LCFF REVENUE</i>		1,773,610	2,158,744	2,163,502	4,758
<b>FEDERAL</b>					
8181	Special Education - Entitlement	17,903	19,494	19,621	127
8182	Special Education - Mental Health	1,316	1,279	1,279	-
8220	Federal Child Nutrition Programs	-	-	-	-
8290	All Other Federal Revenue	-	-	-	-
8291	Title I Federal Revenue	37,026	37,829	38,742	913
8292	Title II	4,620	4,730	4,726	(4)
8293	Title III Federal Revenue	-	-	-	-
8294	Title IV	10,000	10,000	10,000	-
8295	Title V Federal Revenue	-	-	-	-
8299	Prior Year Federal Income	-	-	-	-
80XX	---	-	-	-	-
<i>TOTAL FEDERAL REVENUE</i>		70,865	73,332	74,368	1,036
<b>OTHER STATE</b>					
8520	State Child Nutrition Program	-	-	-	-
8550	Mandated Block Grant	5,588	6,982	6,730	(252)
8560	State Lottery Revenue	30,958	37,699	37,944	245
8590	All Other State Revenues	118,184	133,838	133,837	(1)
8591	SB 740 Revenue	-	-	-	-
8599	Prior Year State Income	-	-	-	-
8791	SPED State/Other Transfers of Apportionments from Districts	98,656	123,355	124,156	801
8792	SPED State/Other Transfers of Apportionments from County	-	-	-	-
8596	ASES	-	-	-	-
80XX	---	-	-	-	-
80XX	---	-	-	-	-
<i>TOTAL OTHER STATE REVENUE</i>		253,386	301,874	302,666	793
<b>LOCAL</b>					
8660	Interest Income	8,000	16,000	16,000	-
8698	E-rate Revenues	10,000	10,000	10,000	-
8699	All Other Local Revenue	1,000	1,000	1,000	-
80XX	---	-	-	-	-
80XX	---	-	-	-	-
<i>TOTAL LOCAL REVENUE</i>		19,000	27,000	27,000	-
<i>TOTAL REVENUE</i>		2,116,861	2,560,950	2,567,536	6,587
<b>1000 - CERTIFICATED EMPLOYEES</b>					
1100	Teachers' Salaries	676,220	683,492	682,160	(1,332)
1200	Certificated Pupil Support Salaries	-	-	-	-
1300	Certificated Supervisor and Administrator Salaries	206,627	211,831	221,531	9,700
1900	Other Certificated Salaries	38,874	45,815	37,661	(8,154)
10XX	---	-	-	-	-
10XX	---	-	-	-	-
<i>TOTAL CERTIFICATED EMPLOYEE EXPENSES</i>		921,720	941,138	941,352	214
<b>2000 - CLASSIFIED EMPLOYEES</b>					
2100	Instructional Aide Salaries	41,730	35,313	27,509	(7,805)
2200	Classified Support Salaries (Maintenance, Food)	-	-	-	-
2300	Classified Supervisor and Administrator Salaries	47,295	56,865	58,674	1,809
2400	Clerical, Technical, and Office Staff Salaries	63,989	75,416	73,195	(2,221)
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	42,170	40,410	45,410	5,000
20XX	---	-	-	-	-
20XX	---	-	-	-	-
<i>TOTAL CLASSIFIED EMPLOYEE EXPENSES</i>		195,183	208,004	204,787	(3,217)
<b>3000 - EMPLOYEE BENEFITS</b>					
3101	State Teachers' Retirement System, certificated positions	176,049	179,757	179,798	41
3301	OASDI/Medicare Certificated, Unrestricted	13,365	13,647	13,650	3
3302	OASDI/Medicare Classified	14,932	15,912	15,666	(246)
3401	Health & Welfare Benefits, Certificated	148,500	144,218	144,218	-
3402	Health & Welfare Benefits Classified	47,520	38,581	41,500	2,919
3501	State Unemployment Insurance Certificated	4,994	5,167	5,017	(150)
3502	State Unemployment Insurance Classified	1,725	1,802	1,802	-
3601	Worker Compensation Insurance	13,826	15,623	15,626	4
3602	Worker Compensation Insurance	2,928	3,453	3,399	(53)
30XX	---	-	-	-	-
30XX	---	-	-	-	-
<i>TOTAL EMPLOYEE BENEFITS EXPENSES</i>		423,838	418,159	420,676	2,517
<i>TOTAL PAYROLL RELATED EXPENSES</i>		1,540,741	1,567,301	1,566,816	(486)
<b>4000 - BOOKS AND SUPPLIES</b>					
4100	Approved Textbooks and Core Curriculum	8,400	4,950.00	4,950	-
4200	Books and Other Reference Materials	1,400	1,650.00	1,650	-
4300	Materials and Supplies	11,200	16,500.00	16,500	-
4315	Classroom Materials and Supplies	7,000	8,250.00	8,250	-
4381	Materials for Plant Maintenance	210	247.50	500	253
4400	Noncapitalized Equipment	2,800	7,300.00	7,300	-

ACCT	ACCOUNT NAME	FY25-26 INITIAL BUDGET	FY25-26 REVISION #1	FY25-26 REVISION #2	VARIANCE
4410	Software and Software Licensing	44,800	66,000.00	52,750	(13,250)
4430	Noncapitalized Student Equipment	10,000	10,000.00	15,000	5,000
4700	Food and Food Supplies		-	-	-
40XX	---		-	-	-
40XX	---		-	-	-
<b>TOTAL BOOKS AND SUPPLIES</b>		<b>85,810</b>	<b>114,897.50</b>	<b>106,900</b>	<b>(7,998)</b>

<b>5000 - SERVICES AND OTHER OPERATING EXPENSES</b>					
5200	Travel and Conferences	8,400	9,900	6,600	(3,300)
5210	Training and Development Expense	4,200	4,950	8,250	3,300
5300	Dues and Memberships	7,200	8,450	8,120	(330)
5400	Insurance	36,400	31,350	31,350	-
5500	Operation and Housekeeping Services	49,000	57,750	57,750	-
5501	Utilities	33,600	39,600	39,600	-
5600	Space Rental/Leases Expense	70,916	70,918	70,918	0
5601	Building Maintenance	4,200	4,950	4,950	-
5610	Equipment Repair	700	825	825	-
5800	Professional/Consulting Services and Operating Expenditures	11,200	13,200	8,910	(4,290)
5803	Banking and Payroll Service Fees	4,480	5,280	5,280	-
5805	Legal Services	16,800	19,800	19,800	-
5806	Audit Services	5,600	6,600	6,600	-
5807	Legal Settlements	44,000	49,000	49,000	-
5810	Educational Consultants	60,200	74,250	74,250	-
5811	Student Transportation	560	1,320	250	(1,070)
5812	Other Student Activities	2,800	3,300	4,290	990
5815	Advertising/Recruiting	980	1,155	1,155	-
5830	Field Trip Expenses	700	825	825	-
5873	Financial Services	44,800	52,800	52,800	-
5874	Personnel Services	70	83	83	-
5875	District Oversight Fee	17,736	21,587	21,635	48
5877	IT Services	35,000	49,500	49,500	-
5890	Interest Expense/Fees	140	165	165	-
5900	Communications (Tele., Internet, Copies,Postage,Messenger)	19,600	23,100	23,100	-
50XX	---		-	-	-
50XX	---		-	-	-
<b>TOTAL SERVICES AND OTHER OPERATING EXPENSES</b>		<b>479,282</b>	<b>550,658</b>	<b>546,006</b>	<b>(4,652)</b>

<b>6000 - CAPITAL OUTLAY</b>					
6900	Depreciation Expense	5,213	5,213	5,213	-
6901	Amortization Expense		-	-	-
60XX	---		-	-	-
60XX	---		-	-	-
<b>TOTAL CAPITAL OUTLAY EXPENSES</b>		<b>5,213</b>	<b>5,213</b>	<b>5,213</b>	<b>-</b>

<b>7000 - OTHER OUTGOING</b>					
7000	Miscellaneous Expense		-	-	-
70XX	---		-	-	-
70XX	---		-	-	-
<b>TOTAL OTHER OUTGOING EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL NON-PAYROLL EXPENSES</b>		<b>570,305</b>	<b>670,768</b>	<b>658,118</b>	<b>(12,650)</b>
<b>TOTAL EXPENSES</b>		<b>2,111,047</b>	<b>2,238,070</b>	<b>2,224,934</b>	<b>(13,136)</b>
<b>NET INCOME</b>		<b>5,814</b>	<b>322,880</b>	<b>342,602</b>	<b>19,722</b>