

OGCS Lompoc 2026-2027

CATEGORY		2025-2026	2026-2027	VARIANCE
		ACTUALS/FINAL BUDGET	INITIAL	
TOTAL ENROLLMENT		155	169	14
AVERAGE DAILY ATTENDANCE		139.5	152.1	12.6
State LCFF Revenue		2,163,502	2,438,842	275,340
Federal Revenue		74,368	78,642	4,274
Other State Revenue		302,666	295,103	(7,564)
Local Revenue		27,000	27,000	-
TOTAL REVENUE		2,567,536	2,839,587	272,050
Certificated Salaries		941,352	1,096,291	154,939
Classified Salaries		204,787	253,237	48,450
Benefits		420,676	505,259	84,583
TOTAL PERSONNEL EXPENSES		1,566,816	1,854,788	287,972
Books and Supplies		106,900	110,555	3,655
Services and Other Operating Expenses		546,006	552,344	6,338
Capital Outlay		5,213	4,778	(434)
Other Outgoing		-	-	-
TOTAL OTHER EXPENSES		658,118	667,677	9,558
TOTAL EXPENSES		2,224,934	2,522,465	297,531
SURPLUS(DEFICIT) BEFORE TRANSFER		342,602	317,122	(25,480)
% of Expenses		15.4%	12.6%	
Transfer In/(Out)		(265,594)	(272,493)	
TOTAL TRANSFER IN/(OUT)		(265,594)	(272,493)	
SURPLUS(DEFICIT) AFTER TRANSFER		77,008	44,630	(32,379)
% of Expenses		3.5%	1.8%	
BEGINNING FUND BALANCE		256,732	\$ 333,740	
ENDING BALANCE		333,740	378,370	
% of Expenses		15%	15.0%	

2027-2028		2028-2029	
169		169	
152.1		152.1	
\$ 2,512,170		\$ 2,595,843	
\$ 81,237		\$ 83,747	
\$ 317,452		\$ 325,489	
\$ 27,891		\$ 28,753	
\$ 2,938,750		\$ 3,033,833	
\$ 1,117,934		\$ 1,140,010	
\$ 258,261		\$ 263,321	
\$ 515,298		\$ 525,436	
\$ 1,891,493		\$ 1,928,766	
\$ 114,203		\$ 117,732	
\$ 570,571		\$ 588,201	
\$ 4,936		\$ 5,088	
\$ -		\$ -	
\$ 689,710		\$ 711,022	
\$ 2,581,203		\$ 2,639,788	
357,547		394,044	
13.9%		14.9%	
-		-	
-		-	
357,547		394,044	
13.9%		14.9%	
\$ 378,370		\$ 735,917	
\$ 735,917		\$ 1,129,961	
28.5%		42.8%	

GRADE	2026-2027 INITIAL	2027-2028	2028-2029
ENROLLMENT BY GRADE			
TK	2	2	2
K	4	4	4
1	1	1	1
2	3	3	3
3	1	1	1
4	2	2	2
5	3	3	3
6	9	9	9
7	9	9	9
8	10	10	10
9	13	13	13
10	30	30	30
11	34	34	34
12	48	48	48
TOTAL	169	169	169

DAILY ATTENDANCE RATE			
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%
OVERALL AVG	90.00%	90.00%	90.00%

AVG DAILY ATTENDANCE BY GRADE			
TK	1.8	1.80	1.80
K	3.60	3.60	3.60
1	0.90	0.90	0.90
2	2.70	2.70	2.70
3	0.90	0.90	0.90
4	1.80	1.80	1.80
5	2.70	2.70	2.70
6	8.10	8.10	8.10
7	8.10	8.10	8.10
8	9.00	9.00	9.00
9	11.70	11.70	11.70
10	27.00	27.00	27.00
11	30.60	30.60	30.60
12	43.20	43.20	43.20
TOTAL	152.10	152.10	152.10

AVG DAILY ATTENDANCE BY GRADE RANGE			
TK-3	9.90	9.90	9.90
4-6	12.60	12.60	12.60
7-8	17.10	17.10	17.10
9-12	112.50	112.50	112.50
TOTAL	152.10	152.10	152.10

ACCT	ACCOUNT NAME	2025-2026 ACTUALS/FINAL BUDGET	2026-2027 INITIAL	VARIANCE	2027-2028	2028-2029
LCFF					3.30%	3.09%
8011	LCFF Revenues	2,135,602	2,405,108	269,506	2,478,327	2,561,894
8012	Education Protection Account Revenue	27,900	30,420	2,520	30,420	30,420
8019	Prior Year Income/Adjustments	-	-	-	-	-
8096	Charter Schools Funding In-Lieu of Property Taxes	-	3,314	3,314	3,423	3,529
80XX	---	-	-	-	-	-
80XX	---	-	-	-	-	-
TOTAL LCFF REVENUE		2,163,502	2,438,842	275,340	2,512,170	2,595,843

FEDERAL					3.30%	3.09%
8181	Special Education - Entitlement	19,621	23,752	4,131	24,536	25,294
8182	Special Education - Mental Health	1,279	1,422	143	1,469	1,514
8290	All Other Federal Revenue	-	-	-	-	-
8291	Title I Federal Revenue	38,742	38,742	-	40,020	41,257
8292	Title II	4,726	4,726	-	4,882	5,033
8293	Title III Federal Revenue	-	-	-	-	-
8294	Title IV	10,000	10,000	-	10,330	10,649
8295	Title V Federal Revenue	-	-	-	-	-
80XX	---	-	-	-	-	-
80XX	---	-	-	-	-	-
TOTAL FEDERAL REVENUE		74,368	78,642	4,274	81,237	83,747

OTHER STATE					3.30%	3.09%
8520	State Child Nutrition Program	-	-	-	-	-
8550	Mandated Block Grant	6,730	7,538	809	7,787	8,027
8560	State Lottery Revenue	37,944	41,371	3,427	42,736	44,057
8590	All Other State Revenues	133,837	58,294	(75,543)	72,828	73,307
8599	Prior Year State Income	-	-	-	-	-
8791	SPED State/Other Transfers of Apportionments from Districts	124,156	10,855	(113,301)	11,213	11,560
8792	SPED State/Other Transfers of Apportionments from County	-	177,044	177,044	182,887	188,538
80XX	---	-	-	-	-	-
80XX	---	-	-	-	-	-
TOTAL OTHER STATE REVENUE		302,666	295,103	(7,564)	317,452	325,489

LOCAL					3.30%	3.09%
8660	Interest Income	16,000	16,000	-	16,528	17,039
8698	E-rate Revenues	10,000	10,000	-	10,330	10,649
8699	All Other Local Revenue	1,000	1,000	-	1,033	1,065
8979	---	-	-	-	-	-
80XX	---	-	-	-	-	-
TOTAL LOCAL REVENUE		27,000	27,000	-	27,891	28,753
TOTAL REVENUE		2,567,536	2,839,587	272,050	2,938,750	3,033,833

1000 - CERTIFICATED EMPLOYEES					2%	2%
1100	Teachers' Salaries	682,160	783,848	101,688	799,242	814,943
1200	Certificated Pupil Support Salaries	-	-	-	-	-
1300	Certificated Supervisor and Administrator Salaries	221,531	261,538	40,007	266,769	272,104
1900	Other Certificated Salaries	37,661	50,906	13,244	51,924	52,962
10XX	---	-	-	-	-	-
10XX	---	-	-	-	-	-
TOTAL CERTIFICATED EMPLOYEE EXPENSES		941,352	1,096,291	154,939	1,117,934	1,140,010

2000 - CLASSIFIED EMPLOYEES					2%	2%
2100	Instructional Aide Salaries	27,509	51,985	24,476	53,024	54,064
2200	Classified Support Salaries (Maintenance, Food)	-	-	-	-	-
2300	Classified Supervisor and Administrator Salaries	58,674	62,562	3,888	63,772	65,006
2400	Clerical, Technical, and Office Staff Salaries	73,195	95,818	22,624	97,735	99,664
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	45,410	42,873	(2,537)	43,730	44,588
20XX	---	-	-	-	-	-
20XX	---	-	-	-	-	-
TOTAL CLASSIFIED EMPLOYEE EXPENSES		204,787	253,237	48,450	258,261	263,321

3000 - EMPLOYEE BENEFITS					2%	2%
3101	State Teachers' Retirement System, certificated positions	179,798	209,392	29,593	213,525	217,742
3102	Employer STRS Classified	-	-	-	-	-
3201	Employer PERS Certificated	-	-	-	-	-
3202	Public Employees' Retirement System, classified positions	-	-	-	-	-
3301	OASDI/Medicare Certificated, Unrestricted	13,650	15,896	2,247	16,210	16,530
3302	OASDI/Medicare Classified	15,666	19,373	3,706	19,757	20,144
3401	Health & Welfare Benefits, Certificated	144,218	180,126	35,908	183,728	187,331
3402	Health & Welfare Benefits Classified	41,500	51,595	10,095	52,627	53,659
3501	State Unemployment Insurance Certificated	5,017	5,650	634	5,763	5,876
3502	State Unemployment Insurance Classified	1,802	2,175	373	2,218	2,262
3601	Worker Compensation Insurance	15,626	17,102	1,476	17,440	17,784
3602	Worker Compensation Insurance	3,399	3,951	551	4,029	4,108
30XX	---	-	-	-	-	-
30XX	---	-	-	-	-	-
TOTAL EMPLOYEE BENEFITS EXPENSES		420,676	505,259	84,583	515,298	525,436
TOTAL PAYROLL RELATED EXPENSES		1,566,816	1,854,788	287,972	1,891,493	1,928,766

4000 - BOOKS AND SUPPLIES					3.30%	3.09%
4100	Approved Textbooks and Core Curriculum	4,950	3,400	(1,550)	3,512	3,621
4200	Books and Other Reference Materials	1,650	1,700	50	1,756	1,810
4300	Materials and Supplies	16,500	17,000	500	17,561	18,104
4315	Classroom Materials and Supplies	8,250	8,500	250	8,781	9,052

ACCT	ACCOUNT NAME	2025-2026 ACTUALS/FINAL BUDGET	2026-2027 INITIAL	VARIANCE	2027-2028	2028-2029
4381	Materials for Plant Maintenance	500	255	(245)	263	272
4400	Noncapitalized Equipment	7,300	3,400	(3,900)	3,512	3,621
4410	Software and Software Licensing	52,750	66,300	13,550	68,488	70,604
4430	Noncapitalized Student Equipment	15,000	10,000	(5,000)	10,330	10,649
4700	Food and Food Supplies	-	-	-	-	-
40XX	---	-	-	-	-	-
40XX	---	-	-	-	-	-
TOTAL BOOKS AND SUPPLIES		106,900	110,555	3,655	114,203	117,732

5000 - SERVICES AND OTHER OPERATING EXPENSES					3.30%	3.09%
5100	Subagreements for Services	-	-	-	-	-
5200	Travel and Conferences	6,600	10,200	3,600	10,537	10,862
5210	Training and Development Expense	8,250	10,200	1,950	10,537	10,862
5300	Dues and Memberships	8,120	9,860	1,740	10,185	10,500
5400	Insurance	31,350	34,921	3,571	36,073	37,188
5500	Operation and Housekeeping Services	57,750	59,500	1,750	61,464	63,363
5501	Utilities	39,600	1,800	(37,800)	1,859	1,917
5600	Space Rental/Leases Expense	70,918	82,879	11,961	85,614	88,260
5601	Building Maintenance	4,950	5,100	150	5,268	5,431
5610	Equipment Repair	825	850	25	878	905
5800	Professional/Consulting Services and Operating Expenditures	8,910	10,200	1,290	10,537	10,862
5803	Banking and Payroll Service Fees	5,280	4,760	(520)	4,917	5,069
5805	Legal Services	19,800	17,000	(2,800)	17,561	18,104
5806	Audit Services	6,600	7,140	540	7,376	7,604
5807	Legal Settlements	49,000	50,000	1,000	51,650	53,246
5810	Educational Consultants	74,250	76,500	2,250	79,025	81,466
5811	Student Transportation	250	250	-	258	266
5812	Other Student Activities	4,290	4,080	(210)	4,215	4,345
5815	Advertising/Recruiting	1,155	850	(305)	878	905
5830	Field Trip Expenses	825	510	(315)	527	543
5873	Financial Services	52,800	57,800	5,000	59,707	61,552
5874	Personnel Services	83	85	3	88	91
5875	District Oversight Fee	21,635	24,388	2,753	25,193	25,972
5877	IT Services	49,500	64,600	15,100	66,732	68,794
5890	Interest Expense/Fees	165	170	5	176	181
5900	Communications (Tele., Internet, Copies,Postage,Messenger)	23,100	18,700	(4,400)	19,317	19,914
50XX	---	-	-	-	-	-
50XX	---	-	-	-	-	-
TOTAL SERVICES AND OTHER OPERATING EXPENSES		546,006	552,344	6,338	570,571	588,201

6000 - CAPITAL OUTLAY					3.30%	3.09%
6900	Depreciation Expense	5,213	4,778	(434)	4,936	5,088
6901	Amortization Expense	-	-	-	-	-
60XX	---	-	-	-	-	-
60XX	---	-	-	-	-	-
TOTAL CAPITAL OUTLAY EXPENSES		5,213	4,778	(434)	4,936	5,088

7000 - OTHER OUTGOING					3.30%	3.09%
7000	Miscellaneous Expense	-	-	-	-	-
7299	All other Transfers	-	-	-	-	-
70XX	---	-	-	-	-	-
70XX	---	-	-	-	-	-
TOTAL OTHER OUTGOING EXPENSES		-	-	-	-	-
TOTAL NON-PAYROLL EXPENSES		658,118	667,677	9,558	689,710	711,022
TOTAL EXPENSES		2,224,934	2,522,465	297,531	2,581,203	2,639,788
NET INCOME		342,602	317,122	(25,480)	357,547	394,044