



Meeting Date: Board Meeting of April 20, 2021
Subject: Changes to the Adopted Budget

FINANCIAL IMPACT SUMMARY

The following other funds are adjusted for:

1. Fund 23 (Building Fund #3):
 - a. Increase the following Facility Improvement project budgets to reflect transfer of funds from Unallocated budget in accordance with revised plan:
 - i. Lincoln Technical Academy;
 - ii. Lodi Middle;
 - iii. Nichols Elementary;
 - iv. Vinewood Elementary;
 - v. Washington Elementary.
2. Decrease Lodi High School Renovation – Measure U and Tokay High School New & Modernization project budgets to reflect transfer of funds to Unallocated budget in accordance with revised plan.

<u>Subject:</u> BUDGET REVISION #17, FOR THE General Fund	Department: BUDGET
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<u>Action Item</u> The Board is asked to approve Budget Revision #17, for Fund 01, General Fund.
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<u>Statement of Issue/Purpose</u>	<u>Beginning Balance & Income</u>	<u>Reserves</u>	<u>Budget Expenditures</u>	<u>Internal Program Transfers</u>
I. BUDGET REVISIONS (A) RESTRICTED				
II. BUDGET REVISIONS (A) UNRESTRICTED				
III. BUDGET REVISIONS (B) RESTRICTED				
117.01 Realign Medi-Cal Billing budget (Resc 5640) in accordance with revised plan. (J.Price)			\$	8,700
117.02 Realign MAA Billing budget (Resc 0100) to reflect revised plan. (J. Price)				167,635
117.03 Realign Medi-Cal Billing budget (Resc 5640) to reflect revised plan. (P. Warren)				40,500
117.04 Realign Title I Basic Low Income budget (Resc 3010) for Morada Middle School to reflect final site plan. (R. Ceja)				116,692
117.05 Realign Special Education budget (Resc 6500) to reflect plan. (P. Warren)				500
117.06 Realign Career Tech Education Incentive (CTEIG) budget (Resc 6387) in accordance with revised plan. (J. Jansen)				325,890
117.07 Realign Carl Perkins Act budget (Resc 3550) in accordance with revised plan. (J. Jansen)				55,954
117.08 Realign Special Education Mental Health Service budget (Resc 6512) in accordance with revised plan. (J. Price)				80,900
117.09 Realign Routine Restricted Maintenance budget (Resc 8150) in accordance with revised plan. (B. Holloway)				500,000
117.10 Realign Special Education Early Infant Program budget (Resc 6510) in accordance with revised plan. (D. Mangrum)				56,750
117.11 Realign Westwood Elementary School Special Education budget (Resc 6505) in accordance with revised plan. (J. Kite-Polinsky)				600
117.12 Realign Lodi High School Elementary/Secondary School Emergency Relief budget (Resc 3210) in accordance with revised plan. (A. Auerbach)				50,000
IV. BUDGET REVISIONS (B) UNRESTRICTED				
117.13 Realign Technology Services budget (Mgmt 5530) in accordance with revised plan. (E. Holbert)				25,400
117.14 Realign Manlio Silva Elementary School Donation budget (Resc 0009) in accordance with revised plan. (T. Shepherd)				1,000
117.15 Realign Oakwood Elementary School MAA Billing budget (Resc 0100) in accordance with revised plan. (C. Sotelo)				450
117.16 Realign Oakwood Elementary School State Lottery budget (Resc 1100) in accordance with revised plan. (C. Sotelo)				1,295
117.17 Realign M&O Unrestricted budget (Resc 0000) in accordance with revised plan. (B. Holloway)				151,000
117.18 Realign Millswood Middle School budget (Resc 0000) in accordance with revised plan. (E. Lenzi)				11,190
117.19 Realign Bear Creek High School Unrestricted budget (Rec 0000) in accordance with revised plan. (H. Harrell)				15,000
117.20 Realign Lodi High School Athletics budget (Mgmt 4206) in accordance with revised plan. (A. Auerbach)				24,850
117.21 Realign Bear Creek High School Athletics budget (Mgmt 4206) in accordance with revised plan. (H. Harrell)				22,894
117.22 Realign Valley Robotics Academy budget (Resc 0000) in accordance with revised plan. (S. Kahn)				165,874
117.23 Realign Director of Budgets (Mgmt 5520) to reflect revised plan. (A. Andris)				1,270
117.24 Realign Transportation: Home-to-School budget (Resc 0230) in accordance with revised plan. (A. Galindo)				31,151

Financial Summary:

	<u>Restricted Reserves</u>	<u>Reserved Assets</u>	<u>& Other Reserves</u>	<u>Total Budget</u>
Beginning Balance	\$ 945,337	\$ 595,000	\$ 69,436,562	\$ 511,296,636
New Increase/Decrease	\$ -	\$ -	\$ -	\$ -
Current (Ending) Balance	\$ 945,337	\$ 595,000	\$ 69,436,562	\$ 511,296,636

**OBJECT SUMMARY
 UNRESTRICTED/RESTRICTED**

		(+)	(+/-)	(=)
		<u>ADOPTED BUDGET</u>	<u>BUDGET CHANGE</u>	<u>REVISED BUDGET</u>
<u>SOURCES</u>				
8000	Revenues	\$ 429,616,113		\$ 429,616,113
9791	Beginning Balance	81,680,523		\$ 81,680,523
Total Sources		<u>\$ 511,296,636</u>	<u>\$ -</u>	<u>\$ 511,296,636</u>
<u>USES</u>				
1000	Certificated Salaries	\$ 148,893,427	\$ (33,345)	\$ 148,860,082
2000	Classified Salaries	55,052,898	(68,616)	54,984,282
3000	Employee Benefits	88,685,626	(48,193)	88,637,433
4000	Supplies	69,619,944	48,485	69,668,429
5000	Services & Other Operating Exp.	74,198,431	(183,133)	74,015,298
6000	Capital Outlay	3,661,834	284,802	3,946,636
7000	Other Outgo / Transfers	207,577		207,577
				-
9711	Reserves Revolving Cash	120,000		120,000
9712	Reserve for Stores	275,000		275,000
9713	Reserve for Prepaid Expenses	200,000		200,000
9740	Legally Restricted Balance	945,337		945,337
9780	Operational Reserve	13,117,232		13,117,232
9777	18-19 One-Time Reserve	2,000,000		2,000,000
9779	ACA Penalty Projection	425,000		425,000
9781	LUSD DSG Econ Uncertainties Reserve	10,531,547		10,531,547
9783	Reserve for Instructional Material Adoption	5,000,000		5,000,000
9784	Programmatic Reserve	4,434,580		4,434,580
9785	Unforeseen Spec Ed Costs Reserve	4,561,462		4,561,462
9787	STRS/PERS Reserve for Future Years	6,737,393		6,737,393
9788	Retain & Recruit Reserve	9,000,000		9,000,000
9789	Economic Uncertainties Reserve	13,629,348		13,629,348
9790	Undesignated/Unappropriated	-		-
Total Uses		<u>\$ 511,296,636</u>	<u>\$ -</u>	<u>\$ 511,296,636</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: April 20, 2021

<u>Subject:</u>	BUDGET REVISION #06 FOR THE Cafeteria Fund	Department: BUDGET
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<u>Action Requested:</u>	The Board is asked to approve Budget Revision #1306 for Fund 13, Cafeteria Fund
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<u>Discussion:</u>	<u>Beginning Balance & Income</u>	<u>Reserves</u>	<u>Budget Expenditures</u>	<u>Internal Program Transfers</u>
<u>I. BUDGET REVISIONS</u>				
1306.01	Realign budget to declare offsets for Millswood Middle School budget (Resc 0000) for costs associated with Fund 01 budget transfer. (N. Rostomily)			\$ 245

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>EXPENDITURE CHANGE</u>	<u>INCOME CHANGE</u>
9791	Beginning Balance		-
8000	Revenue		-
2000	Classified Salaries	-	
3000	Employee Benefits	-	
4000	Supplies	\$ (245)	
5000	Services & Other Operating Expenses	245	
6000	Capital Outlay	-	
7000	Transfers	-	
9712	Stores	-	
9740	Legally Restricted Balance	-	
		<u>\$ -</u>	<u>\$ -</u>

<u>Financial Summary:</u>	<u>Reserved Assets</u>	<u>Contingency & Other Reserves</u>	<u>Total Budget</u>
1. Beginning Balance		\$ 6,925,087	\$28,452,419
3. New Increase/Decrease	-	-	-
4. Current (Ending) Balance	<u>\$ -</u>	<u>\$ 6,925,087</u>	<u>\$28,452,419</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: April 20, 2021

<u>Subject:</u>	BUDGET REVISION #09, FOR THE Building Fund #3	Department: BUDGET
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<u>Action Requested:</u>	The Board is asked to approve Budget Revision #2309 for Fund 23, Building Fund #3
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<u>Discussion:</u>		<u>Beginning Balance & Income</u>	<u>Reserves</u>	<u>Budget Expenditures</u>	<u>Internal Program Transfers</u>
I. BUDGET REVISIONS					
2309.01	Increase Washington Facility Improvement project budget (Resc 0938) to reflect transfer of funds from Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)		\$ (355,000)	\$ 355,000	
2309.02	Increase Lodi Middle Facility Improvement project budget (Resc 0908) to reflect transfer of funds from Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)		(258,000)	258,000	
2309.03	Increase Vinewood Facility Improvement project budget (Resc 0936) to reflect transfer of funds from Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)		(413,000)	413,000	
2309.04	Increase Nichols Facility Improvement project budget (Resc 0927) to reflect transfer of funds from Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)		(31,000)	31,000	
2309.05	Increase Lincoln Tech Facility Improvement project budget (Resc 0948) to reflect transfer of funds from Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)		(93,000)	93,000	
2309.06	Decrease Lodi HS Renovation - Measure U project budget (Resc 0909) to reflect transfer of funds to Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)		400,000	(400,000)	
2309.07	Decrease Tokay HS New & Modernization project budget (Resc 0947) to reflect transfer of funds to Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)		600,000	(600,000)	

OBJECT		EXPENDITURE	INCOME
CODE	DESCRIPTION	CHANGE	CHANGE
9791	Beginning Balance		
8000	Revenue		-
4000	Supplies	-	
5000	Services & Other Operating Expenses	-	
6000	Capital Outlay	\$ 150,000	
7000	Other Outgo / Transfers	-	
9780	Reserves	(150,000)	
		<u>\$ -</u>	<u>\$ -</u>

<u>Financial Summary:</u>	Reserved <u>Assets</u>	Contingency <u>Reserves</u>	Total <u>Budget</u>
1. Beginning Balance	\$ -	\$ 482,706	\$ 146,179,785
2. New Increase/Decrease	-	(150,000)	-
3. Current (Ending) Balance	<u>\$ -</u>	<u>\$ 332,706</u>	<u>\$ 146,179,785</u>