



Meeting Date: Board Meeting of September 7, 2021
Subject: Changes to the Adopted Budget

FINANCIAL IMPACT SUMMARY

There are realignments to current budget plans. The General Fund will be adjusted for the following:

Adjustment of the following budgets impact personnel:

- 1 a. Realign Elementary and Secondary School Relief II to provide 1.00 FTE Coordinator and .3487 FTE short term School Psychologist per revised plan;
 - b. Realign Special Ed IDEA Local Assistance, Part B, Sec 611, Early Intervening Services to increase .30 FTE Coordinator in accordance with revised plan; and subsequently decrease Special Ed IDEA Local Assistance, Part B, Sec 611, Early Intervening Services .30 FTE Coordinator in accordance with revised plan (funding change);
 - c. Realign Special Ed IDEA 611 Early Intervening to increase .50 FTE Elementary Counselor in accordance with revised plan;
 - d. Increase District Salaries to reflect transfer from the Reserve to provide .25 FTE Adult Crossing Guard and 5.00 FTE Teacher K-6;
 - e. Realign Special Education Basic Grant budget to decrease vacant .75 FTE Paraeducator Severely Handicapped and subsequently increase .75 FTE Paraeducator Non-Severe.
2. Realign budget to declare offsets from indirect costs associated with Fund 13 budget transfer.

The following other funds are adjusted for:

3. Establish Fresh Fruit & Vegetable Program budget in accordance with funding authorization.

BOARD AGENDA ITEM

Meeting Date: September 7, 2021

Subject:

BUDGET REVISION #03, FOR THE **General Fund**

Department: BUDGET

Action Item

The Board is asked to approve Budget Revision #03, for Fund 01, **General Fund**.

Statement of Issue/Purpose

	Beginning Balance & Income	Reserves	Budget Expenditures	Internal Program Transfers
I. BUDGET REVISIONS (A)				
RESTRICTED				
103.01 Realign Elementary and Secondary School Relief II (Resc 3212) to provide 1.00 FTE Coordinator and .3487 FTE short term School Psychologist per revised plan. (R. Ceja)	\$ 175,674		\$ 175,674	
103.02 Realign Special Ed IDEA Local Assistance, Part B, Sec 611, Early Intervening Services budget (Resc 3312) to increase .30 FTE Coordinator in accordance with revised plan. (Funding change 3312-0-6145) (A. Brice)		\$ (11,570)	11,570	
103.03 Realign Special Ed IDEA Local Assistance, Part B, Sec 611, Early Intervening Services budget (Resc 3312) to decrease .30 FTE Coordinator in accordance with revised plan. (Funding Change 3312-1-6145) (A. Brice)		11,570	11,570	
103.04 Realign Special Ed IDEA 611 Early Intervening budget (Resc 3312) to increase .50 FTE Elementary Counselor in accordance with revised plan. (Funding change) (A. Brice)		(63,674)	63,674	
II. BUDGET REVISIONS (A)				
UNRESTRICTED				
103.05 Increase District Salaries budget (Resc 0097) to reflect transfer from Reserve to provide .25 FTE Adult Crossing Guard. (S. McGregor)		(9,597)	9,597	
103.06 Realign budget to declare offsets for indirect costs associated with Fund 13 budget transfer. (L. Kahn)		(3,670)	3,670	
103.07 Increase District Salaries budget (Resc 0097) to reflect transfer from Reserve to provide 5.00 FTE Teacher K-6. (S. McGregor)		(410,195)	410,195	
III. BUDGET REVISIONS (B)				
RESTRICTED				
103.08 Realign Routine Restricted Maintenance budget (Resc 8150) in accordance with revised site plan. (B. Holloway)				\$ 1,125,000
103.09 Realign Special Education Basic Grant budget (Resc 3310) to decrease vacant .75 FTE Paraeducator Severely Handicapped and subsequently increase .75 FTE Paraeducator Non-Severe. (Funding change) (P. Warren)				35,049
IV. BUDGET REVISIONS (B)				
UNRESTRICTED				
103.10 Realign Personnel Recruitment budget (Mgmt 5411) in accordance with revised plan. (M. McKilligan)				450
103.11 Realign Davis Elementary School General budget (Resc 0000) in accordance with revised plan. (M. Cruz)				2,500
103.12 Realign Elkhorn Elementary School Assistant Superintendent-Small School Allocation budget (Mgmt 4106) in accordance with revised plan. (P.White)				1,340
103.13 Realign Supplemental Assistant to Schools Program budget (Mgmt 4411) in accordance with revised plan. (R. Ceja)				616,912
103.14 Realign Career Technical Education budget (Resc 0250) to provide .50 FTE Categorical Program Assistant II in accordance with revised plan. (J. Jansen)				33,669
Financial Summary:				
	<u>Restricted Reserves</u>	<u>Reserved Assets</u>	<u>& Other Reserves</u>	<u>Total Budget</u>
Beginning Balance	\$ 1,112,149	\$ 595,000	\$ 84,651,781	\$ 446,146,916
New Increase/Decrease	\$ -	\$ -	\$ (487,136)	\$ 175,674
Current (Ending) Balance	\$ 1,112,149	\$ 595,000	\$ 84,164,645	\$ 446,322,590

**OBJECT SUMMARY
UNRESTRICTED/RESTRICTED**

	(+)	(+/-)	(=)
	ADOPTED BUDGET	BUDGET CHANGE	REVISED BUDGET
<u>SOURCES</u>			
8000 Revenues	\$ 369,696,860	\$ 175,674	\$ 369,872,534
9791 Beginning Balance	76,450,056		\$ 76,450,056
Total Sources	<u>\$ 446,146,916</u>	<u>\$ 175,674</u>	<u>\$ 446,322,590</u>
<u>USES</u>			
1000 Certificated Salaries	\$ 150,554,143	\$ 568,059	\$ 151,122,202
2000 Classified Salaries	52,591,617	\$ 51,544	\$ 52,643,161
3000 Employee Benefits	92,857,079	\$ 209,519	\$ 93,066,598
4000 Supplies	14,569,155	\$ 820,457	\$ 15,389,612
5000 Services & Other Operating Exp.	45,644,209	\$ (990,439)	\$ 44,653,770
6000 Capital Outlay	2,294,656	\$ -	\$ 2,294,656
7000 Other Outgo / Transfers	1,277,127	\$ 3,670	\$ 1,280,797
		\$ -	
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	1,112,149		\$ 1,112,149
9770 Declining Enrollment Reserves	37,002,314		\$ 37,002,314
9781 LUSD DSG Econ Uncertainties Reserve	10,768,771	\$ 45,220	\$ 10,813,991
9783 Reserve for Instructional Material Adoption	5,000,000		\$ 5,000,000
9784 Programmatic Reserve	5,312,705	\$ (533,356)	\$ 4,779,349
9785 Unforeseen Spec Ed Costs Reserve	5,000,000		\$ 5,000,000
9787 Statutory	10,755,000		\$ 10,755,000
9789 Economic Uncertainties Reserve	10,812,991	\$ 1,000	\$ 10,813,991
9790 Undesignated/Unappropriated			-
Total Uses	<u>\$ 446,146,916</u>	<u>\$ 175,674</u>	<u>\$ 446,322,590</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: September 7, 2021

<u>Subject:</u>	BUDGET REVISION #01, FOR THE FUND 11 Adult Education Fund	Department: BUDGET
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<u>Action Requested:</u>	The Board is asked to approve Budget Revision #1101 for Fund 11, Adult Education 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>
I. BUDGET REVISIONS				
1101.01 Realign Adult Education Block Grant Program budget (Resc 6391) to provide .50 FTE Categorical Program Assistant II and .50 FTE Custodian in accordance with revised plan. (J. Jansen)			- \$	62,628

OBJECT CODE	DESCRIPTION	EXPENDITURE CHANGE	INCOME CHANGE
9791	Beginning Balance		\$ -
8000	Revenue		-
1000	Certificated Salaries	-	
2000	Classified Salary	40,070	
3000	Employee Benefits	22,558	
4000	Supplies	\$ -	
5000	Services & Other Operating Expenses	(62,628)	
6000	Capital Outlay	-	
7000	Other Outgo / Transfers	-	
9780	Reserves	-	
		<u>\$ -</u>	<u>\$ -</u>

<u>Financial Summary:</u>	<u>Reserved Assets</u>	<u>Contingency & Other Reserves</u>	<u>Total Budget</u>
1. Beginning Balance	\$ -	\$ 288,075	\$ 1,524,803
2. New Increase/Decrease	-	-	-
3. Current (Ending) Balance	<u>\$ -</u>	<u>\$ 288,075</u>	<u>\$ 1,524,803</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: September 7, 2021

Subject:
 BUDGET REVISION #01 FOR THE Department: BUDGET
Cafeteria Fund

Action Requested:
 The Board is asked to approve Budget Revision #1301 for Fund 13,
Cafeteria Fund

Discussion:

	Beginning Balance & Income	Reserves	Budget Expenditures	Internal Program Transfers
<u>I. BUDGET REVISIONS</u>				
1301.01 Establish Fresh Fruit & Vegetable Program budget (Resc 5370) in accordance with funding authorization. (N. Rostomily)	\$ 70,634		\$ 70,634	

OBJECT CODE DESCRIPTION	EXPENDITURE CHANGE	INCOME CHANGE
9791 Beginning Balance		-
8000 Revenue		70,634
2000 Classified Salaries		-
3000 Employee Benefits		-
4000 Supplies	\$ 66,964	
5000 Services & Other Operating Expenses		-
6000 Capital Outlay		-
7000 Transfers	3,670	
9712 Stores		-
9740 Legally Restricted Balance		-
	\$ 70,634	\$ 70,634

Financial Summary:

	Reserved Assets	Contingency & Other Reserves	Total Budget
1. Beginning Balance		\$ 6,925,087	\$21,977,890
3. New Increase/Decrease	-	-	70,634
4. Current (Ending) Balance	\$ -	\$ 6,925,087	\$22,048,524