



Meeting Date: Board Meeting of January 19, 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:

1. Increase of the following budget impacts personnel: Special Education One-Time Mitigation Funds to provide .4103 Psychologist and .1497 Speech Language Pathologist in accordance with funding authorization granted through the Learning Loss Mitigation Funds allocation.
2. Increase LCFF Supplemental from the Reserve in accordance with revised plan.
3. Establish budget for CSEA Vacation Settlement from the Reserve in accordance with CSEA Vacation Settlement.
4. Increase Donation to reflect additional income.

The following other funds are adjusted for:

5. Fund 08 (SB):
 - a. Increase ASB budgets for various elementary, middle and high schools to reflect additional income.
6. Fund 12 (Child Development Fund):
 - a. Establish Head Start Preschool budget in accordance with funding authorization.
7. Fund 13 (Cafeteria Fund):
 - a. Increase Child Nutrition: Fresh Fruit & Vegetable Program budget in accordance with funding authorization.
8. Fund 23 (Building Fund #3):
 - a. Increase Needham Facility Improvement project budget to reflect transfer of funds from Unallocated budget in accordance with revised plan.
9. Fund 40 (Special Reserve for Capital Outlay):
 - a. Increase Henderson Demolition Project budget to reflect transfer of funds from Unallocated budget in accordance with revised plan.

BOARD AGENDA ITEM

Meeting Date: December 15, 2020

Subject:
 BUDGET REVISION #11, FOR THE **General Fund** Department: BUDGET

Action Item
 The Board is asked to approve Budget Revision #11, for Fund 01, **General Fund.**

<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				
112.01 Increase Special Education One-Time Mitigation Funds budget (Resc 6501) to provide .4103 FTE Psychologist and .1497 FTE Speech Language Pathologist in accordance with funding authorization granted through the Learning Loss Mitigation Funds allocation. (P. Warren)		\$ (79,076)	\$ 79,076	
II. BUDGET REVISIONS (A)				
UNRESTRICTED				
112.02 Increase LCFF Supplemental budget (Resc 0290) from the Reserve to provide 8.25 FTE Community Liaison in accordance with revised plan (Funding change). (R. Sahli)		(382,528)	382,528	
112.03 Increase LCFF Supplemental budget (Resc 0290) from the Reserve in accordance with revised plan. (R. Sahli)		(1,035,971)	1,035,971	
112.04 Establish CSEA Vacation Settlement budget (Mgmt 5601) from the Reserve (Resc 0000) in accordance with CSEA Vacation Settlement. (L. Kahn)		(1,287,023)	1,287,023	
112.05 Realign budget to declare offsets for indirect costs associated with Fund 13 budget transfers. (L. Kahn)		15,771	(15,771)	
112.06 Realign budget to declare offsets for indirect and Print Shop costs associated with Fund 12 budget revision. (L. Kahn)		54,477	(54,477)	
112.07 Realign budget to declare offsets for indirect costs associated with Fund 12 budget revision. (L. Kahn)		(7,703)	7,703	
III. BUDGET REVISIONS (B)				
RESTRICTED				
112.08 Increase Special Education budget (Resc 6500, Mgmt 3008) to provide for increase of .20 FTE Speech Language Pathologist (funding change from Mgmt 4316) in accordance with spending plan. (Funding change). (P. Warren)				29,045
112.09 Decrease Special Education budget (Resc 6500, Mgmt 4316) to provide for decrease of .20 FTE Speech Language Pathologist (funding change to Mgmt 3008) in accordance with spending plan. (Funding change). (P. Warren)				29,045
112.10 Realign Special Education Mental Health budget (Resc 6512) to reflect revised plan. (P. Warren)				200,000
112.11 Realign Medi-Cal Billing budget (Resc 5640) to reflect site plan. (J. Price)				176,223
112.12 Realign Medi-Cal Billing budget (Resc 5640) to provide for 1.00 FTE Nurse by decreasing contracted services. (J. Price)				99,462
112.13 Realign Elem/Secondary School Emergency Relief Funds (ESSERF) budget (Resc 3210) in accordance with revised plan. (R. Sahli)				382,245
112.14 Realign Special Education-State budget(Resc 6500) in accordance with revised plan. (P. Warren)				1,372
112.15 Realign Title I Basic Low Income budget (Resc 3010)) for the following sites: (R. Ceja)				835,648
a. Lawrence Elementary - \$102,079				
b. Woodbridge Elementary - \$73,051				
c. Delta Sierra Middle - \$145,309				
d. Henderson Middle - \$13,807				
e. Lodi Middle - \$239,307				
f. Morada Middle - \$111,392				
g. Independence School - \$20,364				
h. Liberty High - \$11,701				

	i. McNair High - \$118,638	
112.16	Realign Title I Parent Involvement budgets (Resc 3010) for the following sites: (R. Ceja)	31,491
	a. Lawrence Elementary - \$3,906	-
	b. Woodbridge Elementary - \$2,090	
	c. Delta Sierra Middle - \$3,057	
	d. Henderson Middle - \$298	
	e. Lodi Middle - \$5,029	-
	f. Morada Middle - \$3,748	
	g. Independence School - \$1,056	
	h. Liberty High - \$606	
	i. McNair High - \$11,701	

IV. BUDGET REVISIONS (B)

UNRESTRICTED

112.17	Realign Heritage Elementary School Lottery budget (Resc 1100) in accordance with revised plan. (A. Velarde)	600
112.18	Realign Mosher Elementary School General budget (Resc 0000) in accordance with revised plan. (P. Cuenin)	5,000
112.19	Realign Mosher Elementary School Lottery budget (Resc 1100) in accordance with revised plan. (P. Cuenin)	2,300
112.20	Realign Nichols Elementary School General budget (Resc 0000) in accordance with revised plan. (L. Streeter)	2,000
112.21	Realign Delta Sierra Middle School general budget (Resc 0000) (B. Watson)	400
112.22	Realign General budget (Resc 0000) to reflect Lodi High School site plan. (A. Auerbach)	1,000
112.23	Realign Lodi High School Donations budget (Resc 0009) to reflect revised site plan. (A. Auerbach)	1,600
112.24	Realign Cell Tower Incentive budget (Resc 0025) for Lodi High School to reflect revised plan. (A. Auerbach)	2,000
112.25	Realign Athletic Protective Equipment budget (Mgmt 4202) for Lodi High School to reflect revised plan. (A. Auerbach)	14,000
112.26	Realign High School Athletics budget (Mgmt 4206) for Tokay High School to reflect revised plan. (E. Sandstrom)	5,000
112.27	Realign Lottery budget (Resc 1100) for Tokay High School to reflect revised plan. (E. Sandstrom)	10,000

Financial Summary:

	<u>Restricted</u> <u>Reserves</u>	<u>Reserved</u> <u>Assets</u>	<u>& Other</u> <u>Reserves</u>	<u>Total</u> <u>Budget</u>
Beginning Balance	\$ 1,275,698	\$ 595,000	\$ 67,215,020	\$ 475,703,809
New Increase/Decrease	\$ -	\$ -	\$ (2,722,053)	\$ -
Current (Ending) Balance	\$ 1,275,698	\$ 595,000	\$ 64,492,967	\$ 475,703,809

OBJECT SUMMARY
UNRESTRICTED/RESTRICTED

	(+)	(+/-)	(=)
	<u>ADOPTED BUDGET</u>	<u>BUDGET CHANGE</u>	<u>REVISED BUDGET</u>
<u>SOURCES</u>			
8000 Revenues	\$ 393,935,662		\$ 393,935,662
9791 Beginning Balance	81,917,543		\$ 81,917,543
Total Sources	<u>\$ 475,853,205</u>	<u>\$ -</u>	<u>\$ 475,853,205</u>
<u>USES</u>			
1000 Certificated Salaries	\$ 147,692,841	\$ 264,099	\$ 147,956,940
2000 Classified Salaries	53,537,911	1,442,732	54,980,643
3000 Employee Benefits	88,240,804	338,995	88,579,799
4000 Supplies	55,734,251	(577,169)	55,157,082
5000 Services & Other Operating Exp.	57,644,845	1,315,941	58,960,786
6000 Capital Outlay	3,433,546		3,433,546
7000 Other Outgo / Transfers	333,893	(62,545)	271,348
			-
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	1,275,698		1,275,698
9780 Operational Reserve	11,930,007	(2,681,129)	9,248,878
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	4,929,452	(79,076)	4,850,376
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	12,227,041	38,152	12,265,193
9790 Undesignated/Unappropriated	-		-
Total Uses	<u>\$ 475,703,809</u>	<u>\$ -</u>	<u>\$ 475,703,809</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: January 19, 2021

<u>Subject:</u>	BUDGET REVISION #02 FOR THE ASB	Department: BUDGET
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<u>Action Requested:</u>	The Board is asked to approve Budget Revision #0802 for Fund 08, ASB
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<u>Discussion:</u>	Beginning Balance & Income	Reserves	Budget Expenditures	Internal Program Transfers
I. BUDGET REVISIONS				
0802.01 Increase ASB Athletic budgets (Resc 0011) for Bear Creek, McNair, Tokay and Lodi High Schools to reflect additional income. (J. Palmquist)	\$ 7,960		\$ 7,960	
0802.02 Increase ASB Athletic budget (Resc 0012) for Bear Creek, McNair, Tokay and Lodi High Schools to reflect additional income. (J. Palmquist)	11,073		11,073	
0802.03 Increase ASB budget (Resc 9201) for various Elementary Schools to reflect additional income. (S. McGregor)	25,311		25,311	
0802.04 Increase ASB budget (Resc 9202) for various Middle Schools to reflect additional income. (J. Palmquist)	7,008		7,008	
0802.05 Increase ASB budget (Resc 9203) for Bear Creek High School to reflect additional income. (H. Harrell)	14,131		14,131	
0802.06 Increase ASB budget (Resc 9204) for Lodi High School to reflect additional income. (A.Auerbach)	25,926		25,926	
0802.07 Increase ASB budget (Resc 9205) for McNair High School to reflect additional income. (M. Dawson)	4,464		4,464	
0802.08 Increase ASB budget (Resc 9206) for Tokay High School to reflect additional income. (E. Sandstrom)	20,310		20,310	
0802.09 Increase ASB budget (Resc 9207) for various sites to reflect additional income. (J. Palmquist)	545		545	

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>EXPENDITURE CHANGE</u>		<u>INCOME CHANGE</u>
9791	Beginning Balance			-
8000	Revenue			\$ 116,728
1000	Certificated Salaries	-		
2000	Classified Salaries	-		
3000	Employee Benefits	-		
4000	Supplies	\$ 116,728		
5000	Services & Other Operating Expenses	-		
6000	Capital Outlay	-		
7000	Transfers / Other Outgo	-		
9740	Legally Restricted Balance	-		
9780	Contingency Reserve	-		
9789	Designated for Economic Uncertainty	-		
		<u>\$ 116,728</u>		<u>\$ 116,728</u>

<u>Financial Summary:</u>	<u>Reserved Assets</u>	<u>Contingency Reserves</u>	<u>Total Budget</u>
1. Beginning Balance	\$ -	\$ -	\$ 2,043,372
2. New Increase/Decrease	-	-	116,728
3. Current (Ending) Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,160,100</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: January 19, 2021

<u>Subject:</u>	BUDGET REVISION #04 FOR THE Child Development Fund	Department: BUDGET
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<u>Action Requested:</u>	The Board is asked to approve Budget Revision #1204 for Fund 12, Child Development 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>				
1204.01 Establish Head Start Preschool budget (Resc 5870) in accordance with funding authorization. (M. Lisa Lopez)	\$ 2,770,181		\$ 2,770,181	
1204.02 Realign Head Start Preschool budget (Resc 5870) in accordance with revised plan. (M. Lisa Lopez)				\$ 349,870

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>EXPENDITURE CHANGE</u>	<u>INCOME CHANGE</u>
9791	Beginning Balance		-
8000	Revenue		\$ 2,770,181
1000	Certificated Salaries	\$ 343,145	
2000	Classified Salaries	288,242	
3000	Employee Benefits	285,674	
4000	Supplies	1,508,527	
5000	Services & Other Operating Expenses	141,693	
6000	Capital Outlay	156,126	
7000	Other Outgo / Transfers	46,774	
9740	Legally Restricted Balance Reserve	-	
9780	Reserves	-	
		<u>\$ 2,770,181</u>	<u>\$ 2,770,181</u>

<u>Financial Summary:</u>	<u>Reserved Assets</u>	<u>Contingency & Other Reserves</u>	<u>Total Budget</u>
1. Beginning Balance	\$ -	\$ 643,118	\$ 4,487,948
3. New Increase/Decrease	-	-	2,770,181
4. Current (Ending) Balance	<u>\$ -</u>	<u>\$ 643,118</u>	<u>\$ 7,258,129</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: January 19, 2021

Subject:
 BUDGET REVISION #03 FOR THE
Cafeteria Fund Department: BUDGET

Action Requested:
 The Board is asked to approve Budget Revision #1303 for Fund 13,
Cafeteria Fund

Discussion:

	Beginning Balance & Income	Reserves	Budget Expenditures	Internal Program Transfers
<u>I. BUDGET REVISIONS</u>				
1303.01 Increase Child Nutrition: Fresh Fruit & Vegetable Program budget (Resc 5370) in accordance with funding authorization. (N. Rostomily)	\$ 331,191		\$ 331,191	
1303.02 Realign budget to declare offsets associated with Fund 12 budget transfer. (N. Rostomily)				\$ 4,500

OBJECT CODE	DESCRIPTION	EXPENDITURE CHANGE	INCOME CHANGE
9791	Beginning Balance		-
8000	Revenue		\$ 331,191
2000	Classified Salaries	-	
3000	Employee Benefits	-	
4000	Supplies	\$ 319,920	
5000	Services & Other Operating Expenses	(4,500)	
6000	Capital Outlay	-	
7000	Transfers	15,771	
9712	Stores	-	
9740	Legally Restricted Balance	-	
		<u>\$ 331,191</u>	<u>\$ 331,191</u>

Financial Summary:

	Reserved Assets	Contingency & Other Reserves	Total Budget
1. Beginning Balance		\$ 7,305,249	\$28,396,995
3. New Increase/Decrease	-	-	331,191
4. Current (Ending) Balance	<u>\$ -</u>	<u>\$ 7,305,249</u>	<u>\$28,728,186</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: January 19, 2021

<u>Subject:</u>	BUDGET REVISION #05, FOR THE Building Fund #3	Department: BUDGET
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<u>Action Requested:</u>	The Board is asked to approve Budget Revision #2305 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				
2305.01 Increase Needham Facility Improvement project budget (Resc 0917) to reflect transfer of funds from Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)		\$ (130,000)	\$ 130,000	

<u>OBJECT</u>	<u>EXPENDITURE CHANGE</u>	<u>INCOME CHANGE</u>
<u>CODE</u> <u>DESCRIPTION</u>		
9791 Beginning Balance		
8000 Revenue		-
4000 Supplies	-	
5000 Services & Other Operating Expenses	\$ -	
6000 Capital Outlay	130,000	
7000 Other Outgo / Transfers		
9780 Reserves	(130,000)	
	\$ -	\$ -

<u>Financial Summary:</u>	<u>Reserved Assets</u>	<u>Contingency Reserves</u>	<u>Total Budget</u>
1. Beginning Balance	\$ -	\$ 2,248,581	\$ 146,179,785
2. New Increase/Decrease	-	(130,000)	-
3. Current (Ending) Balance	\$ -	\$ 2,118,581	\$ 146,179,785

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: January 19, 2021

Subject:
**BUDGET REVISION #5 FOR THE
 Special Reserve for Capital Outlay Fund**

Department: BUDGET

Action Requested:
 The Board is asked to approve Budget Revision #4005 for Fund 40,
Special Reserve for Capital Outlay Fund

Discussion:

	<u>Beginning Balance & Income</u>	<u>Reserves</u>	<u>Budget Expenditures</u>	<u>Internal Program Transfers</u>
I. BUDGET REVISIONS				
4005.01 Increase Henderson Demolition Project budget (Resc 0460) to reflect transfer of funds from Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)				\$ 50,000

<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	-	
5000	Services & Other Operating Expenses	\$ -	
6000	Capital Outlay	-	
7000	Other Outgo / Transfers	-	
9780	Reserves	-	
		\$ -	\$ -

Financial Summary:

	<u>Reserved Assets</u>	<u>Contingency Reserves</u>	<u>Total Budget</u>
1. Beginning Balance	\$ -	\$ 1,893,238	\$ 13,288,348
2. New Increase/Decrease	-	-	-
3. Current (Ending) Balance	\$ -	\$ 1,893,238	\$ 13,288,348