



Meeting Date: Board Meeting of March 30, 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. Establish the following budgets in accordance with funding authorization:
 - a. COPS Office School Violence Prevention Program;
 - b. Elementary and Secondary School Relief II.
2. Establish District Mandate Print Shop Orders from the Reserve.
3. Adjustment of the following budgets impact personnel:
 - a. Increase Special Education One-Time Mitigation Funds to increase 4.00 FTE Elementary Counselors in accordance with funding authorization granted through the Learning Loss Mitigation Funds allocation (funding change);
 - b. Realign Special Ed IDEA Local Assistance, Part B, Sec 611, Early Intervening Services to decrease 3.90 FTE Elementary Counselors per revised plan (funding change);
 - c. Realign Special Ed IDEA, Part B, Sec 619, Preschool Grants Early Intervening Services to decrease .10 FTE Elementary Counselors per revised plan (funding change).
4. Increase the following budgets to reflect additional income:
 - a. Cell Tower Incentive;
 - b. Positive School Climate Donation.
5. Increase MAA Billing in accordance with funding authorization.
6. Increase CSEA Vacation Settlement from the Reserve in accordance with revised plan.
7. Decrease K-8 Library Abatement in accordance with revised plan.
8. Decrease Medi-Cal Billing in accordance with site plan.
9. Decrease Special Education Preschool Staff Development in accordance with funding authorization.
10. Decrease Special Education – State to reflect transfer of funds to the Reserve.

The following other funds are adjusted for:

11. Fund 12 (Child Development):
 - a. Increase State Preschool and Head Start Preschool budgets in accordance with funding authorization.
12. Fund 13 (Cafeteria):
 - a. Establish Child Nutrition: COVID State Supplemental Meal Reimbursement budget in accordance with funding authorization.
13. Fund 22 (Building Fund #2):
 - a. Increase Facilities & Planning budget to reflect transfer of funds from the Unallocated budget in accordance with revised plan.

14. Fund 23 (Building Fund #3):

- a. Establish Clairmont Facility Improvement budget to reflect transfer of funds from the Unallocated budget in accordance with plan.
- b. Increase Davis Facility Improvement budget to reflect transfer of funds from the Unallocated budget in accordance with revised plan.
- c. Decrease LHS Renovation Proj – Meas U budget to reflect transfer of funds to the Unallocated budget in accordance with revised plan.

BOARD AGENDA ITEM

Meeting Date: March 30, 2021

Subject:
 BUDGET REVISION #15, FOR THE **General Fund** Department: BUDGET

Action Item
 The Board is asked to approve Budget Revision #15, 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				
115.01 Establish COPS Office School Violence Prevention Program budget (Resc 5830) in accordance with funding authorization. (E. Holbert)	\$ 301,242		\$ 301,242	
115.02 Increase Special Education One-Time Mitigation Funds budget (Resc 6501) to increase 4.00 FTE Elementary Counselors in accordance with funding authorization granted through the Learning Loss Mitigation Funds allocation. (Funding Change 3312 & 3318) (P. Warren)		\$ (348,485)	348,485	
115.03 Establish budget for Elementary and Secondary School Relief II (Resc 3212) in accordance with funding authorization. (L. Kahn)	31,345,649	1,932,447	29,413,202	
115.04 Decrease Medi-Cal Billing budget (Resc 5640) in accordance with the site plan. (J. Price)	(328,045)	(328,045)	-	
115.05 Decrease Special Education Preschool Staff Development budget (Resc 3345) in accordance with funding authorization. (P. Warren)	(136)	(146)	10	
115.06 Decrease Special Education - State (Resc 6500) to reflect transfer of funds to the Reserve. (P. Warren)		348,485	(348,485)	
115.07 Realign Water Board @ Extension Rd budget (Resc 7812) in accordance with revised plan. (L. Kahn)		987	(987)	
115.08 Realign DOR TPP Grant budget (Resc 3410) to reflect site plan. (L. Chaves)		(2,316)	2,316	
II. BUDGET REVISIONS (A)				
UNRESTRICTED				
115.09 Establish District Mandate Print Shop Orders (Mgmt 4009) from the Reserve in accordance with plan. (L. Kahn)		(15,000)	15,000	
115.10 Increase Cell Tower Incentive budget (Resc 0025) to reflect additional income. (J. Palmquist)	4,970		4,970	
115.11 Increase MAA Billing budget (Resc 0100) in accordance with funding authorization. (J. Price)	385,552	\$ 385,552		
115.12 Increase Positive School Climate Donation budget (Mgmt 6145) to reflect additional income. (A. Brice)	1,000		1,000	
115.13 Increase CSEA Vacation Settlement budget (Resc 5601) from the Reserve in accordance with revised plan. (L. Kahn)		(216)	216	
115.14 Decrease K-8 Library Abatement budget (Mgmt 4435) in accordance with revised plan. (R. Sahli)	(10,410)		(10,410)	
115.15 Realign Cell Tower Incentive budget (Resc 0025) in accordance with revised plan. (J. Palmquist)		(29,448)	29,448	
115.16 Realign budget to declare offsets for indirect costs associated with Fund 12 budget revision. (L. Kahn)		40,478	(40,478)	
115.17 Realign budget to declare offsets for indirect costs associated with Fund 13 budget revision. (L. Kahn)		33,105	(33,105)	
115.18 Decrease Site ADA-Incentive budget (Resc 0016) to reflect transfer of funds to the Reserve in accordance with revised plan. (L. Kahn)				23,725
III. BUDGET REVISIONS (B)				
RESTRICTED				
115.19 Realign Light Awards Program budget (Resc 9017) in accordance with revised plan. (R. Sahli)				8,300
115.20 Realign Vinewood Elementary School Elementary/Secondary School Emergency Relief budget (Resc 3210) in accordance with revised plan. (B. Koh)				14,500
115.21 Realign Reese and Woodbridge Elementary Schools Special Ed budget (Resc 6505) in accordance with revised plan. (G. Mohr/N. Young)				766
115.22 Realign Migrant Ed Program budget (Resc 9060) in accordance with revised plan. (R. Sahli)				28,891

115.23	Realign Special Ed IDEA Local Assistance, Part B, Sec 611, Early Intervening Services budget (Resc 3312) to decrease 3.90 FTE Elementary Counselors per revised plan. (Funding change 6501-4302) (P. Warren)	342,944
115.24	Realign Special Ed IDEA, Part B, Sec 619, Preschool Grants Early Intervening Services budget (Resc 3318) and decrease .10 FTE Elementary Counselors per revised plan. (Funding change 6501-4301) (P. Warren)	8,796
115.25	Realign Bridge Program (ASES) budget (Resc 6010) in accordance with revised plan. (J. Maciel)	894,240
115.26	Realign Title I Basic budget (Resc 3010) to reflect final site plans for the following sites: (R. Ceja)	
	a. Ansel Adams Elementary	79,808
	b. Beckman Elementary	46,298
	c. Borchardt Elementary	82,675
	d. Clairmont Elementary	25,211
	e. Creekside Elementary	96,801
	f. Davis Elementary	53,857
	g. Delta Sierra Middle	23,747
	h. Henderson Elementary	1,534
	i. Heritage Elementary	40,607
	j. Houston Elementary	29,510
	k. Independence	1,370
	l. Lawrence Elementary	44,731
	m. Live Oak Elementary	56,711
	n. Needham Elementary	34,157
	o. Nichols Elementary	21,385
	p. Oakwood Elementary	57,440
	q. Parklane Elementary	50,230
	r. Sutherland Elementary	56,149
	s. Victor Elementary	36,730
	t. Wagner Holt Elementary	49,688
	u. Washington Elementary	31,106
	v. Westwood Elementary	52,481
	w. Woodbridge Elementary	20,446
115.27	Realign Title I Parent Involvement budget (Resc 3010) to reflect final site plans for the following sites: (R. Ceja)	
	a. Ansel Adams Elementary	1,379
	b. Beckman Elementary	393
	c. Borchardt Elementary	3,931
	d. Creekside Elementary	379
	e. Davis Elementary	762
	f. Delta Sierra Middle	340
	g. Henderson Elementary	33
	h. Heritage Elementary	1,173
	i. Houston Elementary	1,640
	j. Independence	1,259
	k. Lawrence Elementary	752
	l. Lodi Middle	428
	m. McNair High	41,768
	n. Morada Middle	404
	o. Needham Elementary	256
	p. Nichols Elementary	252
	q. Oakwood Elementary	1,030
	r. Parklane Elementary	1,958
	s. Sutherland Elementary	1,943
	t. Victor Elementary	621
	u. Wagner Holt Elementary	4,872
	v. Washington Elementary	375
	w. Westwood Elementary	1,450
	x. Woodbridge Elementary	233

IV. BUDGET REVISIONS (B)

UNRESTRICTED

115.28	Realign General budget (Resc 0000) in accordance with revised plan for the following elementary school sites:	
	a. Clairmont (M. Bello)	3,000
	b. Reese (G. Mohr)	696
	c. Silva (T. Shepherd)	8,000
	d. Vinewood (B. Koh)	6,300
115.29	Realign State Lottery budget (Resc 1100) in accordance with revised plan for the following elementary school sites:	
	a. Davis (M. Cruz)	1,000
	b. Podesta (J. Lyall)	904
115.30	Realign MAA Billing budget (Resc 0100) in accordance with revised plan for the following elementary school sites:	
	a. Ansel Adams (M. Coughlin)	1,000
	b. Washington (S. Petersen)	2,000
115.31	Realign Superintendent - General budget (Mgmt 0050) in accordance with revised plan. (C. Washer)	2,000
115.32	Realign Board - General, Board - Communications budgets (Mgmt 0010 & Mgmt 0012) in accordance with revised plan. (C. Washer)	8,133
115.33	Realign Facility & Planning budget (Mgmt 5800) in accordance with revised plan. (L. Kahn)	1,989
115.34	Realign Valley Robotics Academy General budget (Mgmt 2500) in accordance with site plan. (J. Palmquist)	33,423
115.35	Realign McNair High School Co-Curric Secondary budget (Mgmt 4203) in accordance with site plan. (J. Palmquist)	1,315
115.36	Realign McNair High School Theatre budget (Mgmt 2204) in accordance with site plan. (M. Dawson)	2,270
115.37	Realign Specialized Secondary Program budget (Mgmt 4205) in accordance with site plan. (J. Palmquist)	58,865
115.38	Realign M&O OPS Swim Pools budget (Mgmt 5836) in accordance with site plan. (B. Holloway)	1,615
115.39	Realign M&O OPS Grounds budget (Mgmt 5834) in accordance with site plan. (B. Holloway)	5,290
115.40	Realign Safety & Security budget (Mgmt 5839) in accordance with revised plan. (L. Kahn)	750,000
115.41	Realign Bear Creek and Lodi High School Athletic budgets (Mgmt 4206) in accordance with site plan. (H. Harrell/A. Auerbach)	37,090

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	\$ 67,088,803	\$ 479,596,814
New Increase/Decrease	\$ (330,361)	\$ -	\$ 2,347,759	\$ 31,699,822
Current (Ending) Balance	\$ 945,337	\$ 595,000	\$ 69,436,562	\$ 511,296,636

OBJECT SUMMARY
UNRESTRICTED/RESTRICTED

	(+)	(+/-)	(=)
	ADOPTED BUDGET	BUDGET CHANGE	REVISED BUDGET
SOURCES			
8000 Revenues	\$ 397,916,291	\$ 31,699,822	\$ 429,616,113
9791 Beginning Balance	81,680,523		\$ 81,680,523
Total Sources	<u>\$ 479,596,814</u>	<u>\$ 31,699,822</u>	<u>\$ 511,296,636</u>
USES			
1000 Certificated Salaries	\$ 148,837,889	\$ 50,379	\$ 148,888,268
2000 Classified Salaries	55,049,959	(3,139)	55,046,820
3000 Employee Benefits	88,794,439	(112,271)	88,682,168
4000 Supplies	54,211,701	15,378,898	69,590,599
5000 Services & Other Operating Exp.	59,766,908	14,475,563	74,242,471
6000 Capital Outlay	3,695,257	(33,423)	3,661,834
7000 Other Outgo / Transfers	281,160	(73,583)	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	1,275,698	(330,361)	945,337
9780 Operational Reserve	11,996,312	1,120,920	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	12,402,509	1,226,839	13,629,348
9790 Undesignated/Unappropriated	-		-
Total Uses	<u>\$ 479,596,814</u>	<u>\$ 31,699,822</u>	<u>\$ 511,296,636</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: March 30, 2021

<u>Subject:</u>	BUDGET REVISION #05 FOR THE Child Development Fund	Department: BUDGET
-----------------	--	--------------------

<u>Action Requested:</u>	The Board is asked to approve Budget Revision #1205 for Fund 12, Child Development Fund
--------------------------	---

<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>				
1205.01	Increase State Preschool budget (Resc 6105) in accordance with funding authorization. (L. Lopez)	\$ 159,699	\$ 159,699	
1205.02	Increase Head Start Preschool budget (Resc 5870) in accordance with funding authorization. (L. Lopez)	400,000	400,000	
1205.03	Realign Head Start Preschool budget (Resc 5870) in accordance with revised plan. (L. Lopez)			\$ 56,118

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>EXPENDITURE CHANGE</u>	<u>INCOME CHANGE</u>
9791	Beginning Balance		-
8000	Revenue		\$ 559,699
1000	Certificated Salaries	-	
2000	Classified Salaries	-	
3000	Employee Benefits	\$ (231)	
4000	Supplies	92,545	
5000	Services & Other Operating Expenses	245,598	
6000	Capital Outlay	181,309	
7000	Other Outgo / Transfers	40,478	
9740	Legally Restricted Balance Reserve	-	
9780	Reserves	-	
		<u>\$ 559,699</u>	<u>\$ 559,699</u>

<u>Financial Summary:</u>	<u>Reserved Assets</u>	<u>Contingency & Other Reserves</u>	<u>Total Budget</u>
1. Beginning Balance	\$ -	\$ 643,118	\$ 7,258,129
3. New Increase/Decrease	-	-	559,699
4. Current (Ending) Balance	<u>\$ -</u>	<u>\$ 643,118</u>	<u>\$ 7,817,828</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: March 30, 2021

<u>Subject:</u>	BUDGET REVISION #05 FOR THE Cafeteria Fund	Department: BUDGET
-----------------	--	--------------------

<u>Action Requested:</u>	The Board is asked to approve Budget Revision #1305 for Fund 13, Cafeteria Fund
--------------------------	---

<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>				
1305.01 Establish Child Nutrition Covid State Supplemental Meal Reimbursement budget (Resc 7027) in accordance with funding authorization. (N. Rostomily)	\$ 695,203		\$ 695,203	
1305.02 Realign budget to declare offsets for Food Service costs associated with Fund 01 budget transfer. (N. Rostomily)			-	\$ 1,000

OBJECT CODE DESCRIPTION	EXPENDITURE CHANGE	INCOME CHANGE
9791 Beginning Balance		-
8000 Revenue		\$ 695,203
2000 Classified Salaries	-	
3000 Employee Benefits	-	
4000 Supplies	\$ 663,098	
5000 Services & Other Operating Expenses	(1,000)	
6000 Capital Outlay	-	
7000 Transfers	33,105	
9712 Stores	-	
9740 Legally Restricted Balance	-	
	<u>\$ 695,203</u>	<u>\$ 695,203</u>

<u>Financial Summary:</u>	<u>Reserved Assets</u>	<u>Contingency & Other Reserves</u>	<u>Total Budget</u>
1. Beginning Balance		\$ 6,925,087	\$27,757,216
3. New Increase/Decrease	-	-	695,203
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: March 30, 2021

Subject:
 BUDGET REVISION #05, FOR THE
Building Fund #2
 Department: BUDGET

Action Requested:
 The Board is asked to approve Budget Revision #2205 for Fund 22,
Building Fund #2

<u>Discussion:</u>	<u>Beginning Balance & Income</u>	<u>Reserves</u>	<u>Budget Expenditures</u>	<u>Internal Program Transfers</u>
I. BUDGET REVISIONS				
2205.01 Increase Facilities & Planning budget (Resc 0800) to reflect transfer of funds from the Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)			-	\$ 10,000

<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	\$ 10,000	
6000	Capital Outlay	(10,000)	
7000	Other Outgo / Transfers	-	
9780	Reserves	-	
		<u>\$ -</u>	<u>\$ -</u>

<u>Financial Summary:</u>	<u>Reserved Assets</u>	<u>Contingency Reserves</u>	<u>Total Budget</u>
1. Beginning Balance	\$ -	\$ 269,135	\$ 16,181,598
2. New Increase/Decrease	-	-	-
3. Current (Ending) Balance	<u>\$ -</u>	<u>\$ 269,135</u>	<u>\$ 16,181,598</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: March 30, 2021

<u>Subject:</u>	BUDGET REVISION #08, FOR THE Building Fund #3	Department: BUDGET
-----------------	---	--------------------

<u>Action Requested:</u>	The Board is asked to approve Budget Revision #2308 for Fund 23, Building Fund #3
--------------------------	---

<u>Discussion:</u>	<u>Beginning Balance & Income</u>	<u>Reserves</u>	<u>Budget Expenditures</u>	<u>Internal Program Transfers</u>
I. BUDGET REVISIONS				
2308.01 Establish Clairmont Facility Improvement budget (Resc 0912) to reflect transfer of funds from the Unallocated budget (Resc 0000) in accordance with plan. (L. Kahn)		\$ (50,000)	\$ 50,000	
2308.02 Increase Davis Facility Improvement budget (Resc 0914) to reflect transfer of funds from the Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)		(370,570)	370,570	
2308.03 Decrease LHS Renovation Proj - Meas U budget (Resc 0906) to reflect transfer of funds to the Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)		370,570	(370,570)	

<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	\$ 50,000	
7000 Other Outgo / Transfers	-	
9780 Reserves	(50,000)	
	\$ -	\$ -

<u>Financial Summary:</u>	<u>Reserved Assets</u>	<u>Contingency Reserves</u>	<u>Total Budget</u>
1. Beginning Balance	\$ -	\$ 532,706	\$ 146,179,785
2. New Increase/Decrease	-	(50,000)	-
3. Current (Ending) Balance	\$ -	\$ 482,706	\$ 146,179,785