



**Meeting Date:** Board Meeting of June 1, 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. Realignment of the following budget impacts personnel:
  - a. Special Education-State to provide 1.00 FTE Teacher Special Education and decrease 1.00 FTE SDC Infant & Preschool teacher. (funding change)
2. Establish the following budgets/grants in accordance with funding authorization:
  - a. In Person Instruction;
  - b. Expanded Learning Opportunities Remainder;
  - c. Expanded Learning Opportunity-Restricted to ParaProfessions;
  - d. Early Literacy Support.

The following other funds are adjusted for:

3. Fund 12 (Child Development Fund)
  - a. Establish Child Development Coronavirus Response & Relief Supplemental Appropriations – (CSRRSA) Act One-time stipend budget in accordance with funding authorization.
  - b. Increase Quality Rating & Improvement System Block grant budget in accordance with funding authorization.

The following other funds are adjusted for:

4. Fund 23 (Building Fund #3)
  - a. Increase Needham Modernization budget from Measure U unused funds;
  - b. Decrease the following Facility Improvement budgets to reflect transfer of funds to unused budgets in accordance with revised plans:
    - i. M&O;
    - ii. Reese Elementary;
    - iii. Creekside Elementary.

BOARD AGENDA ITEM

Meeting Date: June 1, 2021

**Subject:**  
BUDGET REVISION #19, FOR THE **General Fund** Department: BUDGET

**Action Item**  
The Board is asked to approve Budget Revision #19, for Fund 01, **General Fund**.

<u>Statement of Issue/Purpose</u>	<u>Beginning Balance &amp; Income</u>	<u>Reserves</u>	<u>Budget Expenditures</u>	<u>Internal Program Transfers</u>
<b>I. BUDGET REVISIONS (A)</b>				
<b>RESTRICTED</b>				
<b>119.01</b> Establish In Person Instruction Grant (Resc 7422) in accordance with funding authorization. (R. Ceja)	\$ 9,387,315	463,163	\$ 8,924,152	
<b>119.02</b> Establish Expanded Learning Opportunities Remainder Grant (Resc 7425) in accordance with funding authorization. (R. Ceja)	17,975,407		17,975,407	
<b>119.03</b> Establish Expanded Learning Opportunity-Restricted to ParaProfessions Grant (Resc 7426) in accordance with funding authorization. (R. Ceja)	1,977,268		1,977,268	
<b>119.04</b> Establish Early Literacy Support budget (Resc 7813) in accordance with funding authorization. (A. Gerrity)	50,000	\$ 2,467	47,533	
<b>119.05</b> Establish budget for CTE Teach Grant (Resc 9103) in accordance with funding authorization. (J. Jansen)	15,000		15,000	
<b>119.06</b> Realign Special Education-State (Resc 6500) to provide 1.00 FTE Teacher Special Education (S/E SDC Severe, Mgmt 3002) and decrease 1.00 FTE SDC Infant & Preschool teacher (Mgmt 4316) (Funding change). (P. Warren)				\$ 75,085
<b>II. BUDGET REVISIONS (A)</b>				
<b>UNRESTRICTED</b>				
<b>119.07</b> Realign budget to declare offsets for indirects cost associated with Fund 12 budget revision. (L. Kahn)		6,241	(6,241)	
<b>III. BUDGET REVISIONS (B)</b>				
<b>RESTRICTED</b>				
<b>NONE</b>				
<b>IV. BUDGET REVISIONS (B)</b>				
<b>UNRESTRICTED</b>				
<b>119.08</b> Realign Facility & Planning budget (Mgmt 5800) in accordance with revised plan. (L. Kahn)				18,927
 <b>Financial Summary:</b>				
	<u>Restricted Reserves</u>	<u>Reserved Assets</u>	<u>&amp; Other Reserves</u>	<u>Total Budget</u>
Beginning Balance	\$ 945,337	\$ 595,000	\$ 69,522,966	\$ 511,868,425
New Increase/Decrease	\$ -	\$ -	\$ 471,871	\$ 29,404,990
Current (Ending) Balance	\$ 945,337	\$ 595,000	\$ 69,994,837	\$ 541,273,415

**OBJECT SUMMARY**  
**UNRESTRICTED/RESTRICTED**

	(+)	(+/-)	(=)
	<b>ADOPTED BUDGET</b>	<b>BUDGET CHANGE</b>	<b>REVISED BUDGET</b>
<b>SOURCES</b>			
8000 Revenues	\$ 430,187,902	\$ 29,404,990	\$ 459,592,892
9791 Beginning Balance	81,680,523		\$ 81,680,523
Total Sources	<u>\$ 511,868,425</u>	<u>\$ 29,404,990</u>	<u>\$ 541,273,415</u>
<b>USES</b>			
1000 Certificated Salaries	\$ 148,937,217	\$ 9,754,076	\$ 158,691,293
2000 Classified Salaries	55,017,467	7,428,651	62,446,118
3000 Employee Benefits	88,660,610	4,496,341	93,156,951
4000 Supplies	70,006,913	3,618,237	73,625,150
5000 Services & Other Operating Exp.	74,093,851	3,642,055	77,735,906
6000 Capital Outlay	3,875,462		3,875,462
7000 Other Outgo / Transfers	213,602	(6,241)	207,361
			-
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	13,191,579	(370,319)	12,821,260
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	4,570,381		4,570,381
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	13,632,486	842,190	14,474,676
9790 Undesignated/Unappropriated	-		-
Total Uses	<u>\$ 511,868,425</u>	<u>\$ 29,404,990</u>	<u>\$ 541,273,415</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: June 1, 2021

<u>Subject:</u>	BUDGET REVISION #07 FOR THE <b>Child Development Fund</b>	Department: BUDGET
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<u>Action Requested:</u>	The Board is asked to approve Budget Revision #1207 for Fund 12, <b>Child Development Fund</b>
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<u>Discussion:</u>	<u>Beginning Balance &amp; Income</u>	<u>Reserves</u>	<u>Budget Expenditures</u>	<u>Internal Program Transfers</u>
<b><u>I. BUDGET REVISIONS</u></b>				
<b>1207.01</b>	Establish Child Development Coronavirus Response & Relief Supplemental Appropriations - (CSRRSA) Act One-time stipend budget (Resc 5058) in accordance with funding authorization. (L. Lopez)	\$ 42,998	42,998	
<b>1207.02</b>	Increase Quality Rating & Improvement System Block Grant budget (Resc 6127) in accordance with funding authorization. (L. Lopez)	83,500	83,500	

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>EXPENDITURE CHANGE</u>	<u>INCOME CHANGE</u>
9791	Beginning Balance		-
8000	Revenue		\$ 126,498
1000	Certificated Salaries	-	
2000	Classified Salaries	-	
3000	Employee Benefits	\$ -	
4000	Supplies	120,257	
5000	Services & Other Operating Expenses	-	
6000	Capital Outlay	-	
7000	Other Outgo / Transfers	6,241	
9740	Legally Restricted Balance Reserve	-	
9780	Reserves	-	
		<u>\$ 126,498</u>	<u>\$ 126,498</u>

<u>Financial Summary:</u>	<u>Reserved Assets</u>	<u>Contingency &amp; Other Reserves</u>	<u>Total Budget</u>
1. Beginning Balance	\$ -	\$ 643,118	\$ 7,817,828
3. New Increase/Decrease	-	-	126,498
4. Current (Ending) Balance	<u>\$ -</u>	<u>\$ 643,118</u>	<u>\$ 7,944,326</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting date: June 1, 2021

**Subject:**  
 BUDGET REVISION #07, FOR THE  
**Building Fund #2**  
 Department: BUDGET

**Action Requested:**  
 The Board is asked to approve Budget Revision #2207 for Fund 22,  
**Building Fund #2**

<u>Discussion:</u>	<u>Beginning Balance &amp; Income</u>	<u>Reserves</u>	<u>Budget Expenditures</u>	<u>Internal Program Transfers</u>
<b>I. BUDGET REVISIONS</b>				
<b>2207.01</b> Realign McNair High School JIVE/UPS Project budget (Resc 0808) to reflect transfer of funds from Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)			-	\$ 6,000

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>EXPENDITURE CHANGE</u>	<u>INCOME CHANGE</u>
9791	Beginning Balance		-
8000	Revenue		\$ -
4000	Supplies	-	
5000	Services & Other Operating Expenses		
6000	Capital Outlay		
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: June 1, 2021

<u>Subject:</u>	BUDGET REVISION #11, FOR THE <b>Building Fund #3</b>	Department: BUDGET
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<u>Action Requested:</u>	The Board is asked to approve Budget Revision #2311 for Fund 23, <b>Building Fund #3</b>
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<u>Discussion:</u>		<u>Beginning Balance &amp; Income</u>	<u>Reserves</u>	<u>Budget Expenditures</u>	<u>Internal Program Transfers</u>
<b>I. BUDGET REVISIONS</b>					
<b>2311.01</b>	Increase Needham Modernization budget (Resc 0917) from Measure U unused funds (Resc 0900). (L. Kahn)			\$ -	\$ 1,000,000
<b>2311.02</b>	Decrease M&O Facility Improvement budget (Resc 0893) to reflect transfer of funds to unused budget (Resc 0900) in accordance with revised plan. (L.Kahn)			-	60,000
<b>2311.03</b>	Decrease Reese Facility Improvement budget (Resc 0913) to reflect transfer of funds to unused budget (Resc 0900) in accordance with revised plan. (L. Kahn)			-	400,620
<b>2311.04</b>	Decrease Creekside Facility Improvement budget (Resc 0931) to reflect transfer of funds to unused budget (Resc 0900) in accordance with revised plan. (L. Kahn)			-	905,952
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<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>EXPENDITURE CHANGE</u>	<u>INCOME CHANGE</u>
9791	Beginning Balance		
8000	Revenue		-
4000	Supplies	-	
5000	Services & Other Operating Expenses	50,000	
6000	Capital Outlay	\$ (50,000)	
7000	Other Outgo / Transfers	-	
9780	Reserves	-	
		\$ -	\$ -

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