



Meeting Date: Board Meeting of December 14, 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. Increase District Salaries to reflect transfer from the Reserve to provide 1.00 FTE Webmaster and 2.00 FTE Analysts; and subsequently decrease vacant 1.00 FTE Senior Database Engineer.
2. Realignment of the following budgets impact personnel:
 - a. Special Education Dispute Prevention and Dispute Resolution adding 1.00 FTE Bilingual Community Liaison/Translator/Interpreter;
 - b. Special Education Learning Recovery Support to provide for 7.00 FTE Teacher Special Education Resource Specialist, 1.00 FTE Teacher Special Education, 1.00 FTE School Psychologist, and 1.00 FTE Speech Language Pathologist;
 - c. LCFF Supplemental to provide 0.15 FTE Coordinator, 0.16 FTE Assistant Superintendent, and .50 FTE Teacher Coach. (Funding change)
3. Adjust Lottery for Julia Morgan, Lawrence, and Woodbridge Elementary Schools to reflect actual 2021-22 beginning balances.

The following other funds are adjusted for:

Fund 11 (Adult Education fund)

4. Realign Adult Education Block Grant Program budget to provide 1.00 FTE Typist Clerk in accordance with revised plan.

Fund 23 (Building fund)

5. Decrease Victor, Reese, Lawrence, Beckman, and Maintenance & Ops-Guild Facility Improvement budgets and subsequently increase Unused budgets in accordance with revised plan.

Fund 40 (Special Reserve for Capital Outlay fund)

6. Realign Turf Field Replacement budget in accordance with revised plan.

BOARD AGENDA ITEM

Meeting Date: December 14, 2021

Subject:

BUDGET REVISION #09, FOR THE **General Fund**

Department: BUDGET

Action Item

The Board is asked to approve Budget Revision #09, for Fund 01, **General Fund**.

Statement of Issue/Purpose

<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				
109.01 Realign Migrant Ed Program budget (Resc 9060) in accordance with revised plan, including offsets to indirects. (E. Martinez)		(1,832)	1,832	
II. BUDGET REVISIONS (A)				
UNRESTRICTED				
109.02 Increase District Salaries budget (Resc 0097) to reflect transfer from the Reserve to provide 1.00 FTE Webmaster. (L. Kahn)		\$ (62,833)	\$ 62,833	
109.03 Increase District Salaries budget (Resc 0097) to reflect transfer from the Reserve to provide 2.00 FTE Analyst and decrease vacant 1.00 FTE Senior Database Engineer in accordance with revised plan. (L. Kahn)		(83,150)	83,150	
109.04 Adjust Lottery budget (Resc 1100) for Julia Morgan, Lawrence and Woodbridge Elementary Schools to reflect actual 2021-22 beginning balances. (N. Young)	7,350	-	7,350	
III. BUDGET REVISIONS (B)				
RESTRICTED				
109.05 Realign Special Ed Preschool Grant budget (Resc 3315) in accordance with revised plan. (D. Mangrum)				\$ 3,000
109.06 Realign Title I Basic Low Income budget (Resc 3010) to decrease 0.15 FTE Coordinator, 0.16 FTE Assistant Superintendent, and .50 FTE Teacher Coach in accordance with revised plan. (Funding change from (Resc 0290-LCFF Supplemental)). (R. Ceja)				226,813
109.07 Realign Washington Elementary School Special Ed budget (Resc 6505) in accordance with revised plan. (A. Barban)				584
109.08 Realign Special Ed Early Ed Infant Program (Resc 6510) in accordance with revised plan. (D. Mangrum)				80,000
109.09 Realign Special Ed budget (Resc 6500) in accordance with revised plan. (D. Mangrum)				35,000
109.10 Realign Special Education Dispute Prevention and Dispute Resolution budget (Resc 6536) in accordance with revised plan; subsequently adding 1.00 FTE Bilingual Community Liaison/Translator/Interpreter. (J. Price)				522,618
109.11 Realign Special Education Learning Recovery Support budget (Resc 6537) in accordance with funding authorization to provide for 7.00 FTE Teacher Special Education Resource Specialist, 1.00 FTE Teacher Special Education, 1.00 FTE School Psychologist, and 1.00 FTE Speech Language Pathologist. (P. Warren)				2,351,782
109.12 Realign Title 1 Basic Low Income budget (Resc 3010) for the following school sites: (R. Ceja)				2,356,890
a. Ansel Adams Elem - \$169,516				
b. Beckman Elem - \$94,179				
c. Borhardt Elem - \$224,978				
d. Clairmont Elem - \$35,984				
e. Creekside Elem - \$121,340				
f. Davis Elem - \$96,244				
g. Delta Sierra Middle - \$129,471				
h. Heritage Elem - \$77,110				
i. Houston Elem - \$28,510				
j. Lawrence Elem - \$95,233				
k. Live Oak Elem - \$103,150				
l. Lodi Middle - \$163,828				
m. Morada Middle - \$67,421				
n. McNair High - \$137,679				
o. Needham Elem - \$107,948				
p. Nichols Elem - \$71,387				

q. Oakwood - \$81,450	
r. Parklane Elem - \$92,603	
s. Sutherland Elem - \$94,269	
t. Turner Academy - \$8,915	
u. Victor Elem - \$62,079	
v. Wagner Holt Elem - \$60,305	
w. Washington Elem - 39,387	
x. Westwood Elem - \$119,602	
y. Woodbridge Elem - \$74,302	
109.13 Realign Title 1 Parent Involvement budget (Resc 3010) for the following school sites: (R. Ceja)	55,104
a. Ansel Adams Elem - \$3,142	
b. Beckman Elem - \$3,193	
c. Borchardt Elem - \$3,399	
d. Clairmont Elem - \$2,398	
e. Creekside Elem - \$3,129	
f. Davis Elem - \$2,155	
g. Delta Sierra Middle - \$2,770	
h. Heritage Elem - \$3,116	
i. Lawrence Elem - \$3,329	
j. Live Oak Elem - \$1,559	
k. Lodi Middle - \$3,446	
l. Morada Middle - \$2,875	
m. Needham Elem - \$2,228	
n. Nichols Elem - \$1,796	
o. Oakwood Elem - \$3,027	
p. Parklane Elem - \$3,750	
q. Wagner Holt Elem - \$2,854	
r. Washington Elem - \$2,411	
s. Westwood Elem - \$2,719	
t. Woodbridge Elem - \$1,808	

BUDGET REVISIONS (B)

UNRESTRICTED

109.14 Realign Bear Creek High School Athletics budget (Mgmt 4206) in accordance with revised plan. (D. Altheide)	11,995
109.15 Realign Borchardt Elementary School General budget (Resc 0000) in accordance with revised plan. (J. Moso)	5,000
109.16 Realign Heritage Elementary School MAA Billing budget (Resc 0100) in accordance with revised plan. (A. Lopez Velarde)	75
109.17 Realign Heritage Elementary School General budget (Resc 0000) in accordance with revised plan. (A. Lopez Velarde)	121
109.18 Realign Heritage Elementary School Supplemental LCFF Program budget (Resc 0290) in accordance with revised plan. (R. Ceja)	1,208
109.19 Realign John Muir Elementary School General budget (Resc 0000) in accordance with revised plan. (E. Collins)	133
109.20 Realign Lawrence Elementary School MAA Billing budget (Resc 0100) in accordance with revised plan. (K. Collins)	1,904
109.21 Realign Lawrence Elementary School Lottery budget (Resc 1100) in accordance with revised plan. (K. Collins)	1,289
109.22 Realign Lockeford Elementary School General budget (Resc 0000) in accordance with revised plan. (M. Rogers)	49
109.23 Realign Lodi High School Athletics budget (Resc 4206) in accordance with revised plan. (R. Winterhalter)	61,000
109.24 Realign Manlio Silva Elementary School General budget (Resc 0000) in accordance with revised plan. (T. Shepherd)	1,000
109.25 Realign Manlio Silva Elementary School Supplemental LCFF Program budget (Resc 0290) in accordance with revised plan. (R. Ceja)	14,496
109.26 Realign Washington Elementary School MAA Billing budget (Resc 0100) in accordance with revised plan. (A. Barban)	500
109.27 Realign Woodbridge Elementary School MAA Billing budget (Resc 0100) in accordance with revised plan. (C. Halsey)	1,000
109.28 Realign MAA Billing budget (Resc 0100) in accordance with revised plan. (J. Price)	13,300
109.29 Realign LCFF Supplemental budget (Resc 0290) to provide 0.15 FTE Coordinator, 0.16 FTE Assistant Superintendent, and .50 FTE Teacher Coach per revised plan. (Funding change from (Resc 3010-Title 1)). (R. Ceja)	225,362

109.30 Realign budget to declare offsets for direct costs associated with Fund 23 budget transfers. (L. Kahn)

1,255

BUDGET REVISIONS (A/B)

RESTRICTED & UNRESTRICTED

109.31 First Interim Adjustments 7,406,201 14,581,192 (7,174,991)

Financial Summary:

	<u>Restricted Reserves</u>	<u>Reserved Assets</u>	<u>& Other Reserves</u>	<u>Total Budget</u>
Beginning Balance	\$ 3,193,118	\$ 595,000	\$ 88,121,892	\$ 526,889,502

**OBJECT SUMMARY
UNRESTRICTED/RESTRICTED**

		(+)	(+/-)	(=)
		ADOPTED BUDGET	BUDGET CHANGE	REVISED BUDGET
<u>SOURCES</u>				
8000	Revenues	\$ 419,990,341	\$ 7,357,005	\$ 427,347,346
9791	Beginning Balance	106,899,161	56,546	\$ 106,955,707
Total Sources		<u>\$ 526,889,502</u>	<u>\$ 7,413,551</u>	<u>\$ 534,303,053</u>
<u>USES</u>				
1000	Certificated Salaries	\$ 153,286,431	\$ (336,425)	\$ 152,950,006
2000	Classified Salaries	53,732,031	\$ (708,040)	\$ 53,023,991
3000	Employee Benefits	94,332,669	\$ (1,797,695)	\$ 92,534,974
4000	Supplies	61,501,071	\$ (5,500,523)	\$ 56,000,548
5000	Services & Other Operating Exp.	65,842,572	\$ 1,153,912	\$ 66,996,484
6000	Capital Outlay	5,101,210	\$ 149,624	\$ 5,250,834
7000	Other Outgo / Transfers	1,183,509	\$ 19,315	\$ 1,202,824
				\$ -
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	3,193,118	\$ 820,427	\$ 4,013,545
9770	Declining Enrollment Reserves	37,002,314		\$ 37,002,314
9780	Operational Reserve	-	\$ 9,915	\$ 9,915
9781	LUSD DSG Econ Uncertainties Reserve	10,813,991		\$ 10,813,991
9783	Reserve for Instructional Material Adoption	5,000,000		\$ 5,000,000
9784	Programmatic Reserve	6,354,623	\$ 13,624,708	\$ 19,979,331
9785	Unforeseen Spec Ed Costs Reserve	5,000,000	\$ (49,096)	\$ 4,950,904
9787	Statutory	10,755,000		\$ 10,755,000
9789	Economic Uncertainties Reserve	13,195,964	\$ 27,429	\$ 13,223,393
9790	Undesignated/Unappropriated			-
Total Uses		<u>\$ 526,889,502</u>	<u>\$ 7,413,551</u>	<u>\$ 534,303,053</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: December 14, 2021

<u>Subject:</u>	BUDGET REVISION #02 FOR THE Charter Schools Fund	Department: BUDGET
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<u>Action Requested:</u>	The Board is asked to approve Budget Revision #0902 for Fund 09, Charter Schools Fund
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<u>Discussion:</u>	Beginning Balance & Income	Reserves	Budget Expenditures	Internal Program Transfers
I. BUDGET REVISIONS				
0902.01 First Interim Adjustments	\$ 45,051	\$ 149,971	\$ (104,920)	

OBJECT CODE	DESCRIPTION	EXPENDITURE CHANGE	INCOME CHANGE
9791	Beginning Balance		\$ (17,020)
8000	Revenue		62,071
1000	Certificated Salaries	\$ 32,587	
2000	Classified Salaries	20,000	
3000	Employee Benefits	24,353	
4000	Supplies	(272,900)	
5000	Services & Other Operating Expenses	91,040	
6000	Capital Outlay	-	
7000	Transfers / Other Outgo	-	
9740	Legally Restricted Balance	-	
9780	Contingency Reserve	149,971	
9789	Designated for Economic Uncertainty	-	
		<u>\$ 45,051</u>	<u>\$ 45,051</u>

<u>Financial Summary:</u>	Reserved Assets	Contingency Reserves	Total Budget
1. Beginning Balance	\$ -	\$ 2,295,698	\$ 6,721,140
2. New Increase/Decrease	-	149,971	45,051
3. Current (Ending) Balance	<u>\$ -</u>	<u>\$ 2,445,669</u>	<u>\$ 6,766,191</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: December 14, 2021

<u>Subject:</u>	BUDGET REVISION #04, 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 #1104 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				
1104.01	Realign Adult Education Block Grant Program budget (Resc 6391) to provide 1.00 FTE Typist Clerk II in accordance with revised plan. (J. Jansen)		\$ -	\$ 85,769
1104.02	First Interim Adjustment	\$ 13,845	13,845	

OBJECT CODE	DESCRIPTION	EXPENDITURE CHANGE	INCOME CHANGE
9791	Beginning Balance		-
8000	Revenue		\$ 13,845
1000	Certificated Salaries	\$ (39,457)	
2000	Classified Salary	19,559	
3000	Employee Benefits	3,521	
4000	Supplies	(24,257)	
5000	Services & Other Operating Expenses	54,479	
6000	Capital Outlay	-	
7000	Other Outgo / Transfers	-	
9780	Reserves	-	
		<u>\$ 13,845</u>	<u>\$ 13,845</u>

<u>Financial Summary:</u>	<u>Reserved Assets</u>	<u>Contingency & Other Reserves</u>	<u>Total Budget</u>
1. Beginning Balance	\$ -	\$ -	\$ 2,169,097
2. New Increase/Decrease	-	-	13,845
3. Current (Ending) Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,182,942</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: December 14, 2021

Subject:
 BUDGET REVISION #04 FOR THE
Cafeteria Fund Department: BUDGET

Action Requested:
 The Board is asked to approve Budget Revision #1304 for Fund 13,
Cafeteria Fund

Discussion:

	<u>Beginning Balance & Income</u>	<u>Reserves</u>	<u>Budget Expenditures</u>	<u>Internal Program Transfers</u>
<u>I. BUDGET REVISIONS</u>				
1304.01 First Interim Adjustment	\$ -	\$ (3,532)	\$ 3,532	

OBJECT CODE	DESCRIPTION	<u>EXPENDITURE CHANGE</u>	<u>INCOME CHANGE</u>
9791	Beginning Balance		-
8000	Revenue		
2000	Classified Salaries	-	
3000	Employee Benefits	\$ 3,532	
4000	Supplies	-	
5000	Services & Other Operating Expenses	-	
6000	Capital Outlay	-	
7000	Transfers	-	
9712	Stores	-	
9740	Legally Restricted Balance	(3,532)	
		<u>\$ -</u>	<u>\$ -</u>

Financial Summary:

	<u>Reserved Assets</u>	<u>Contingency & Other Reserves</u>	<u>Total Budget</u>
1. Beginning Balance		\$ 10,980,107	\$33,567,347
3. New Increase/Decrease	-	(3,532)	-
4. Current (Ending) Balance	<u>\$ -</u>	<u>\$ 10,976,575</u>	<u>\$33,567,347</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: December 14, 2021

Subject:
BUDGET REVISION #04, FOR THE Building Fund #3 Department: BUDGET

Action Requested:
 The Board is asked to approve Budget Revision #2304 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				
2304.01 Decrease Victor Facility Improvement budget (Resc 0935); subsequently increase Unused Budget (Resc 0900) in accordance with revised plan. (L. Kahn)			\$ -	\$ 150,000
2304.02 Decrease Reese Facility Improvement budget (Resc 0931); subsequently increase Unused Budget (Resc 0900) in accordance with revised plan. (L. Kahn)				50,000
2304.03 Decrease Lawrence Facility Improvement budget (Resc 0923); subsequently increase Unused Budget (Resc 0900) in accordance with revised plan. (L. Kahn)				170,000
2304.04 Decrease Maintenance & Ops Facility - Guild budget (Resc 0893); subsequently increase Unused Budget (Resc 0900) in accordance with revised plan. (L. Kahn)				80,000
2304.05 Decrease Beckman Facility Improvement budget (Resc 0910); subsequently increase Unused Budget (Resc 0900) in accordance with revised plan. (L. Kahn)				200,000
2304.06 First Interim Adjustments				218,000

<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	\$ 215,254	
6000	Capital Outlay	(215,254)	
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	\$ -	\$ 1,009,541	\$ 156,855,097
2. New Increase/Decrease	-	-	-
3. Current (Ending) Balance	\$ -	\$ 1,009,541	\$ 156,855,097

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: December 14, 2021

Subject:
**BUDGET REVISION #03 FOR THE
 Special Reserve for Capital Outlay Fund**

Department: BUDGET

Action Requested:
 The Board is asked to approve Budget Revision #4003 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				
4003.01 Realign Turf Field Replacement budget (Resc 0042) in accordance with revised plan. (L. Kahn)		\$ (3,750,000)	\$ 3,750,000	
4003.02 First Interim Adjustments	\$ 3,750,000	\$ 3,801,606	\$ (51,606)	

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>EXPENDITURE CHANGE</u>	<u>INCOME CHANGE</u>
9791	Beginning Balance		\$ 3,750,000
8000	Revenue		-
2000	Classified Salaries	-	
3000	Employee Benefits	-	
4000	Supplies	-	
5000	Services & Other Operating Expenses	-	
6000	Capital Outlay	\$ 3,698,394	
7000	Other Outgo / Transfers	-	
9740	Reserves	-	
9780	Reserves	51,606	
		<u>\$ 3,750,000</u>	<u>\$ 3,750,000</u>

Financial Summary:

	<u>Reserved Assets</u>	<u>Contingency Reserves</u>	<u>Total Budget</u>
1. Beginning Balance	\$ 526,070	\$ 1,073,892	\$ 25,318,024
2. New Increase/Decrease	-	51,606	3,750,000
3. Current (Ending) Balance	<u>\$ 526,070</u>	<u>\$ 1,125,498</u>	<u>\$ 29,068,024</u>