



Meeting Date: Board Meeting of May 4, 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 budgets impact personnel:
 - a. CPA Career Tech Education Initiative Grant for McNair High School to provide for a .33 FTE Teacher in accordance with funding authorization (funding change);
 - b. Special Education to reflect decrease of .20 FTE Coordinator in accordance with revised plan;
 - c. California Career Innovation to reflect increase of .20 FTE Coordinator in accordance with revised plan (funding change);
 - d. Elementary and Secondary School Emergency Relief to provide for 1.00 FTE Typist Clerk II in accordance with revised plan (funding change).
2. Increase the following budgets to reflect additional income:
 - a. Chromebook Care plan;
 - b. Personnel Fingerprint;
 - c. E-Rate;
 - d. Multi-Sites Elementary School Donation;
 - e. Woodbridge Memorial Scholarship;
 - f. Instructional Material Funding Realignment.
3. Increase the following budgets per funding authorization:
 - a. Elementary/Secondary School Emergency Relief;
 - b. Title II – PT A Teach Quality;
 - c. Special Education Basic Grant.
4. Establish California Apprenticeship Initiative Grant in accordance with funding authorization.
5. Decrease Safety & Security; subsequently increase Joe Serna Relocation in accordance with revised plan.

The following other funds are adjusted for:

6. Fund 08 (ASB):
 - a. Increase ASB Athletic budgets for the following high schools to reflect revised plans:
 - a. Bear Creek;
 - b. Lodi;
 - c. McNair;
 - d. Tokay.
 - b. Increase ASB budgets for the following high schools and various sites to reflect revised plans:
 - a. Bear Creek;
 - b. Lodi;
 - c. McNair;
 - d. Tokay.
7. Fund 11 (Adult Education)
 - a. Increase Adult Education Block grant to reflect additional income.

8. Fund 23 (Building Fund #3):
 - a. Decrease Houston and Elkhorn Facility Improvement Project budget to reflect transfer of funds to Unallocated budget in accordance with revised plan;
 - b. Increase Needham Facility Improvement project budget to reflect transfer of funds from the Unallocated budget in accordance with revised plan.

9. Fund 51 (Bond Interest/Redemption Fund)
 - a. Increase Bond Interest and Redemption Fund 51 to reflect proceeds from 2006 Bond-Series 2020 in accordance with funding authorization.

BOARD AGENDA ITEM

Meeting Date: May 4, 2021

<u>Subject:</u> BUDGET REVISION #18, FOR THE General Fund	Department: BUDGET
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<u>Action Item</u> The Board is asked to approve Budget Revision #18, for Fund 01, General Fund.
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<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				
118.01 Increase Elem/Sec Sch Emerg Relief budget (Resc 3210) per funding authorization. (L. Kahn)	\$ 35,682		\$ 35,682	
118.02 Increase Title II - PT A Teach Qlty budget (Resc 4035) in accordance with funding authorization. (L. Sahli)	124,230		124,230	
118.03 Increase Chromebook Care Plan budget (Resc 9100) to reflect additional income. (L. Kahn)	2,937		2,937	
118.04 Establish California Apprenticeship Initiative Grant budget (Resc 9010) in accordance with funding authorization. (J. Jansen)	34,223		34,223	
118.05 Realign CPA Career Tech Education Initiative Grant budget (Resc 6385) for McNair High School to provide for a .33 FTE teacher in accordance with funding authorization. (J. Jansen)	81,000	3,997	77,003	
118.06 Increase Special Education Basic Grant budget (Resc 3310) in accordance with funding authorization. (P. Warren)	39,864	1,967	37,897	
118.07 Realign Dept of Rehab TPP Grant budget (Resc 3410) in accordance with revised plan. (L. Chaves)				\$ 40,984
118.08 Realign Workability budget (Resc 6520) in accordance with revised plan. (L. Chaves)				45,723
II. BUDGET REVISIONS (A)				
UNRESTRICTED				
118.09 Increase Personnel Fingerprint budget (Mgmt 5410) to reflect additional income. (M. McKilligan)	98		98	
118.10 Increase E-Rate budget (Resc 0055) to reflect additional income. (L. Kan)	244,419		244,419	
118.11 Increase Multi-Sites Elementary School Donation budget (Resc 0009) to reflect additional income. (S. McGregor)	7,704		7,704	
118.12 Increase Woodbridge Memorial Scholarship budget (Resc 9012) to reflect additional income. (N. Young)	104		104	
118.13 Increase Instructional Material Funding Realignment budget (Resc 0344) to reflect additional income. (R. Sahli)	1,528		1,528	
118.14 Decrease Safety & Security budget (Mgmt 5839); subsequently increase Joe Serna Relocation budget (Resc 0841) in accordance with revised plan. (L. Kahn)				7,968
118.15 Realign budget to declare offset for indirects cost associated with Fund 12 budget revision. (L.Kahn)		(6,025)	6,025	
III. BUDGET REVISIONS (B)				
RESTRICTED				
118.16 Realign Oakwood Elementary School Title I budget (Resc 3010) in accordance with revised plan. (C. Sotelo)				4,800
118.17 Realign Migrant Ed Program budget (Resc 9060) in accordance with revised plan. (R. Sahli)				25,000
118.18 Realign Wager Holt Elementary School Special Ed budget (Resc 6505) in accordance with revised plan. (C. Goldsby)				250
118.19 Realign IEEEEP budget (Resc 6128) according to the funding authorization. (L. Kahn)				72,342
118.20 Realign Title I Basic Low Income budget (Resc 3010) for Liberty High School to reflect Final site plan. (T. Dillon)				1,300
118.21 Realign Title I Parent Involvement budget (Resc 3010) for Liberty High School to reflect Final site plan. (T. Dillon)				489
118.22 Realign Special Education budget (Resc 6500) to reflect decrease of .20 FTE Coordinator in accordance with revised plan. (funding change) (P. Warren)		8,919	(8,919)	

118.23	Realign California Career Innovation budget (Resc 9097) to reflect increase of .20 FTE Coordinator in accordance with revised plan. (funding change). (L. Chaves)			8,919
118.24	Realign Bridge Program (ASES) budget (Resc 6010) in accordance with revised plan. (J. Maciel)	-925	925	
118.25	Realign Elementary School/Secondary School Emergency Relief budget (Resc 3210) in accordance with revised plan for the following elementary sites: a. John Muir - \$16,094 (E. Collins) b. Julia Morgan - \$3,600 (A. Roberts) c. Reese - \$2,140 (G. Mohr)			21,834
118.26	Realign Elementary and Secondary School Emergency Relief II budget (Resc 3212) to provide for 1.00 FTE Typist Clerk II in accordance with revised plan. (S. McGregor)			9,207

IV. BUDGET REVISIONS (B)

UNRESTRICTED

118.27	Realign John Muir Elementary School State Lottery budget (Resc 1100) in accordance with revised plan. (E. Collins)			695
118.28	Realign John Muir Elementary School Restricted Lottery-Inst Material budget (Resc 6300) in accordance with revised plan. (E. Collins)			1,000
118.29	Realign Julia Morgan Elementary School MAA Billing budget (Resc 0100) in accordance with revised plan. (A. Roberts)			3,600
118.30	Realign Parklane Elementary School Donation budget (Resc 0009) in accordance with revised plan. (D. Chhun)			500
118.31	Realign Julia Morgan Elementary School Restricted Lottery-Inst Material budget (Resc 6300) in accordance with revised plan. (A. Roberts)			3,121
118.32	Realign Valley Robotics Academy budget (Resc 0000) in accordance with revised site plan. (S. Kahn)			6,800
118.33	Realign General budget (Resc 0000) in accordance with revised plan for the following elementary school sites: a. John Muir - \$5,908 (E. Collins) b. Lakewood - \$5,713 (B. Koh) c. Larson - \$150 (E. Church) d. Reese - \$1,500 (G. Mohr)			13,271

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	\$ 945,337	\$ 595,000	\$ 69,436,562	\$ 511,296,636
New Increase/Decrease	\$ -	\$ -	\$ 86,404	\$ 571,789
Current (Ending) Balance	\$ 945,337	\$ 595,000	\$ 69,522,966	\$ 511,868,425

**OBJECT SUMMARY
UNRESTRICTED/RESTRICTED**

		(+)	(+/-)	(=)
		ADOPTED BUDGET	BUDGET CHANGE	REVISED BUDGET
SOURCES				
8000	Revenues	\$ 429,616,113	\$ 571,789	\$ 430,187,902
9791	Beginning Balance	81,680,523		\$ 81,680,523
Total Sources		<u>\$ 511,296,636</u>	<u>\$ 571,789</u>	<u>\$ 511,868,425</u>
USES				
1000	Certificated Salaries	\$ 148,860,082	\$ 77,135	\$ 148,937,217
2000	Classified Salaries	54,984,282	33,185	55,017,467
3000	Employee Benefits	88,637,433	23,177	88,660,610
4000	Supplies	69,668,429	338,484	70,006,913
5000	Services & Other Operating Exp.	74,015,298	78,553	74,093,851
6000	Capital Outlay	3,946,636	(71,174)	3,875,462
7000	Other Outgo / Transfers	207,577	6,025	213,602
				-
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	13,117,232	74,347	13,191,579
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	8,919	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	13,629,348	3,138	13,632,486
9790	Undesignated/Unappropriated	-		-
Total Uses		<u>\$ 511,296,636</u>	<u>\$ 571,789</u>	<u>\$ 511,868,425</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: May 4, 2021

<u>Subject:</u>	BUDGET REVISION #03 FOR THE ASB	Department: BUDGET
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<u>Action Requested:</u>	The Board is asked to approve Budget Revision #0803 for Fund 08, ASB
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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				
0803.01 Increase ASB Athletic budget (Resc 0012) for Bear Creek, McNair, Tokay and Lodi High Schools to reflect revised site plans. (L. Thompson)	\$ 106,611		\$ 106,611	
0803.02 Increase Bear Creek High School ASB budget (Resc 9203) to reflect revised plan. (L. Thompson)	4,033		4,033	
0803.03 Increase Lodi High School ASB budget (Resc 9204) to reflect revised site plan. (L. Thompson)	20,177		20,177	
0803.04 Increase Tokay High School ASB budget (Resc 9206) to reflect revised site plan. (L. Thompson)	55,839		55,839	
0803.05 Increase ASB budget (Resc 9207) for various sites to reflect revised site plans. (L. Thompson)	5,118		5,118	
0803.06 Increase ASB Athletic budget (Resc 0011) for Bear Creek, McNair, Tokay and Lodi High Schools to reflect revised site plans. (L. Thompson)	4,674		4,674	
0803.07 Increase ASB budget (Resc 9202) for various middle schools to reflect revised site plans. (L. Thompson)	7,388		7,388	
0803.08 Increase McNair High School ASB budget (Resc 9205) to reflect revised site plan. (L. Thompson)	2,796		2,796	
0803.09 Increase ASB budget (Resc 9201) for various elementary schools to reflect revised site plans. (L. Thompson)	17,128		17,128	

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>EXPENDITURE CHANGE</u>	<u>INCOME CHANGE</u>
9791	Beginning Balance		223,766
8000	Revenue		\$ -
1000	Certificated Salaries	-	
2000	Classified Salaries	-	
3000	Employee Benefits	-	
4000	Supplies	\$ 112,481	
5000	Services & Other Operating Expenses	111,285	
6000	Capital Outlay	-	
7000	Transfers / Other Outgo	-	
9740	Legally Restricted Balance	-	
9780	Contingency Reserve	-	
9789	Designated for Economic Uncertainty	-	
		<u>\$ 223,766</u>	<u>\$ 223,766</u>

<u>Financial Summary:</u>	<u>Reserved Assets</u>	<u>Contingency Reserves</u>	<u>Total Budget</u>
1. Beginning Balance	\$ -	\$ -	
2. New Increase/Decrease	-	-	223,766
3. Current (Ending) Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 223,766</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: May 4, 2021

<u>Subject:</u>	BUDGET REVISION #07, 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 #1107 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>
<u>I. BUDGET REVISIONS</u>					
1107.01	Increase Adult Education Block Grant (Resc 6391) to reflect additional income. (J. Jansen)	\$ 260,238		\$ 260,238	

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>EXPENDITURE CHANGE</u>	<u>INCOME CHANGE</u>
9791	Beginning Balance		\$ -
8000	Revenue		260,238
1000	Certificated Salaries	-	
2000	Classified Salary	-	
3000	Employee Benefits	-	
4000	Supplies	\$ 1,870	
5000	Services & Other Operating Expenses	-	
6000	Capital Outlay	258,368	
7000	Other Outgo / Transfers	-	
9780	Reserves	-	
		<u>\$ 260,238</u>	<u>\$ 260,238</u>

<u>Financial Summary:</u>		<u>Reserved Assets</u>	<u>Contingency & Other Reserves</u>	<u>Total Budget</u>
1.	Beginning Balance	\$ -	\$ -	\$ 2,318,637
2.	New Increase/Decrease	-	-	260,238
3.	Current (Ending) Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,578,875</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: May 4, 2021

Subject:
 BUDGET REVISION #06 FOR THE Department: BUDGET
Child Development Fund

Action Requested:
 The Board is asked to approve Budget Revision #1206 for Fund 12,
Child Development Fund

Discussion:

	Beginning Balance & Income	Reserves	Budget Expenditures	Internal Program Transfers
<u>I. BUDGET REVISIONS</u>				
1206.01	Realign State Preschool budget (Resc 6105) in accordance with funding authorization. (L. Lopez)		-	\$ 33,000
1206.02	Realign Head Start Preschool budget (Resc 5870) in accordance with funding authorization. (L. Lopez)		-	13,029

OBJECT CODE	DESCRIPTION	EXPENDITURE CHANGE	INCOME CHANGE
9791	Beginning Balance		-
8000	Revenue		\$ -
1000	Certificated Salaries	-	
2000	Classified Salaries	-	
3000	Employee Benefits	\$ -	
4000	Supplies	(40,004)	
5000	Services & Other Operating Expenses	33,000	
6000	Capital Outlay	13,029	
7000	Other Outgo / Transfers	(6,025)	
9740	Legally Restricted Balance Reserve	-	
9780	Reserves	-	
		<u>\$ -</u>	<u>\$ -</u>

Financial Summary:

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

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting date: May 4, 2021

Subject:
 BUDGET REVISION #06, FOR THE
Building Fund #2 Department: BUDGET

Action Requested:
 The Board is asked to approve Budget Revision #2206 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				
2206.01 Increase 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</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		
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: May 4, 2021

<u>Subject:</u>	BUDGET REVISION #10, FOR THE Building Fund #3	Department: BUDGET
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<u>Action Requested:</u>	The Board is asked to approve Budget Revision #2310 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					
2310.01	Decrease Houston Facility Improvement Project budget (Resc 0907) to reflect transfer of funds to Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)		\$ 506,100	\$ (506,100)	
2310.02	Decrease Elkhorn Facility Improvement budget (Resc 0915) to reflect transfer of funds to the Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)		2,012,745	(2,012,745)	
2310.03	Increase Needham Facility Improvement project budget (Resc 0917) to reflect transfer of funds from the Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)		(2,012,745)	2,012,745	-
					-

<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	\$ (506,100)	
7000	Other Outgo / Transfers	-	
9780	Reserves	506,100	
		\$ -	\$ -

<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	-	506,100	-
3. Current (Ending) Balance	\$ -	\$ 988,806	\$ 146,179,785

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: May 4, 2021

<u>Subject:</u> BUDGET REVISION #02 FOR THE Capital Facilities Fund	Department: BUDGET
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<u>Action Requested:</u> The Board is asked to approve Budget Revision #2502 for Fund 25, Capital Facilities 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				
2502.01 Realign funds from Unrestricted budget (Resc 0000) to Facilities and Planning budget (Resc 0800). (L. Kahn)			-	\$ 3,000

OBJECT CODE DESCRIPTION	EXPENDITURE CHANGE	INCOME CHANGE
9791 Beginning Balance		\$ -
8000 Revenue		-
1000 Certificated Salaries	-	
2000 Classified Salary	-	
3000 Employee Benefits	-	
4000 Supplies	-	
5000 Services & Other Operating Expenses	\$ 3,000	
6000 Capital Outlay	(3,000)	
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	\$ -	\$ 2,409,679	\$ 16,551,733
2. New Increase/Decrease	-	-	-
3. Current (Ending) Balance	\$ -	\$ 2,409,679	\$ 16,551,733

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: May 4, 2021

Subject:
 BUDGET REVISION #01, FOR THE
Bond Interest / Redemption Fund
 Department: BUDGET

Action Requested:
 The Board is asked to approve Budget Revision #5101 for Fund 51,
Bond Interest / Redemption Fund

Discussion:

	Beginning Balance & Income	Reserves	Budget Expenditures	Internal Program Transfers
I. BUDGET REVISIONS				
5101.01 Increase Bond Interest and Redemption Fund 51 (Resc 0415) to reflect proceeds from 2006 Bond - Series 2020 in accordance with funding authorization. (A. Juarez)	\$ 754,663		\$ 754,663	

OBJECT CODE	DESCRIPTION	EXPENDITURE CHANGE	INCOME CHANGE
9791	Beginning Balance		\$ -
8000	Revenue		754,663
4000	Supplies	-	
5000	Services & Other Operating Expenses	-	
6000	Capital Outlay	-	
7000	Other Outgo / Transfers	754,663	
9780	Reserve for Debt Service Payment	\$ -	
9790	Undesignated/Unappropriated Reserves	-	
		<u>\$ 754,663</u>	<u>\$ 754,663</u>

Financial Summary:

	Reserved Assets	Contingency Reserves	Total Budget
1. Beginning Balance	\$ -	\$ 22,862,602	\$ 46,259,119
2. New Increase/Decrease		-	754,663
3. Current (Ending) Balance	<u>\$ -</u>	<u>\$ 22,862,602</u>	<u>\$ 47,013,782</u>