



Meeting Date: Board Meeting of November 16, 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. Realign Special Education: Basic Grant Entitlement budget to provide for .50 FTE Speech Language Pathologist by reducing contracted services.
2. Realign Elementary and Secondary School Relief II to provide 1.00 FTE Typist Clerk II.
3. Establish budget for Special Ed Infant Discretion budget in accordance with funding authorization.

The following other funds are adjusted for:

Fund 13 (Cafeteria Fund)

4. Increase Fresh Fruit & Vegetable Program budget in accordance with funding authorization.

Fund 23 (Building Fund #3)

5. Increase Lincoln Tech Facility Improvement budget to reflect transfer of funds from the Unallocated budget in accordance with revised plan.
6. Decrease Parklane and Plaza Robles Facility Improvement budgets and subsequently increase Unused Budget in accordance with revised plan.
7. Decrease Tokay High School Athletic Field Improvement budget to reflect transfer of funds to Unused Budget in accordance with revised plan.

Fund 40 (Special Reserve for Capital Outlay Fund)

8. Increase Furniture, Fixtures and Equipment and Facilities and Planning budgets to reflect transfer of funds from the Unallocated budget in accordance with revised plan.
9. Increase Facilities and Planning budget to reflect transfer of funds from the Unallocated budget in accordance with revised plan.

BOARD AGENDA ITEM

Meeting Date: November 16, 2021

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

<u>Action Item</u> The Board is asked to approve Budget Revision #08, 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				
108.01 Establish budget for Special Ed Infant Discretion budget (Resc 6515) in accordance with funding authorization. (D. Mangrum)	\$ 8,597	\$ 530	\$ 8,067	
II. BUDGET REVISIONS (A)				
UNRESTRICTED				
108.02 Realign budget to declare offsets for indirect costs associated with Fund 09 budget transfers. (L. Kahn)		22,625	(22,625)	
108.03 Realign budget to reverse offsets for indirect costs associated with Fund 12 budget transfer posted twice.		(2,651)	2,651	
III. BUDGET REVISIONS (B)				
RESTRICTED				
108.04 Realign Elementary and Secondary School Relief II grant (Resc 3212) budget to provide 1.00 FTE Typist Clerk II in accordance with revised plan. (R. Ceja)				27,342
108.05 Realign LCFF Supplemental budget (Resc 0290) to provide .66 FTE Teacher 9-12 per revised plan. (Funding change to Resc 0290-LCFF). (R. Ceja)				52,293
108.06 Realign Special Education: Basic Grant Entitlement budget (Resc 6500) to provide for .50 FTE Speech Language Pathologist by reducing contracted services. (P. Warren)				57,040
BUDGET REVISIONS (B)				
UNRESTRICTED				
108.07 Realign LCFF Supplemental budget (Resc 0290) to provide a .66 FTE Teacher 9-12 per revised plan. (Funding change from Resc 3010-Title I). (R. Ceja)				64,844
108.08 Realign LCFF Supplemental budget (Resc 0290) to provide .20 FTE Teacher 9-12 per revised plan. (Funding change from Resc 4035-Title II). (R. Ceja)				25,585
108.09 Realign Creekside Elementary School General budget (Resc 0000) in accordance with revised plan. (B. Heck)				8,000
108.10 Realign budget to declare offsets for direct costs associated with Fund 23 budget transfers. (L.Kahn)				1,500
<u>Financial Summary:</u>	<u>Restricted Reserves</u>	<u>Reserved Assets</u>	<u>& Other Reserves</u>	<u>Total Budget</u>
Beginning Balance	\$ 3,193,118	\$ 595,000	\$ 88,101,388	\$ 526,880,905
New Increase/Decrease	\$ -	\$ -	\$ 20,504	\$ 8,597
Current (Ending) Balance	\$ 3,193,118	\$ 595,000	\$ 88,121,892	\$ 526,889,502

**OBJECT SUMMARY
UNRESTRICTED/RESTRICTED**

	(+)	(+/-)	(=)
	ADOPTED BUDGET	BUDGET CHANGE	REVISED BUDGET
SOURCES			
8000 Revenues	\$ 419,981,744	\$ 8,597	\$ 419,990,341
9791 Beginning Balance	106,899,161		\$ 106,899,161
Total Sources	<u>\$ 526,880,905</u>	<u>\$ 8,597</u>	<u>\$ 526,889,502</u>
USES			
1000 Certificated Salaries	\$ 153,293,120	\$ (6,689)	\$ 153,286,431
2000 Classified Salaries	53,715,430	\$ 16,601	\$ 53,732,031
3000 Employee Benefits	94,323,377	\$ 9,292	\$ 94,332,669
4000 Supplies	61,570,448	\$ (69,377)	\$ 61,501,071
5000 Services & Other Operating Exp.	65,784,332	\$ 58,240	\$ 65,842,572
6000 Capital Outlay	5,101,210	\$ -	\$ 5,101,210
7000 Other Outgo / Transfers	1,203,483	\$ (19,974)	\$ 1,183,509
			\$ -
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		\$ 3,193,118
9770 Declining Enrollment Reserves	37,002,314		\$ 37,002,314
9780 Operational Reserve	(847,805)		\$ (847,805)
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	7,202,428		\$ 7,202,428
9785 Unforeseen Spec Ed Costs Reserve	5,000,000		\$ 5,000,000
9787 Statutory	10,755,000		\$ 10,755,000
9789 Economic Uncertainties Reserve	13,175,460	\$ 20,504	\$ 13,195,964
9790 Undesignated/Unappropriated			-
Total Uses	<u>\$ 526,880,905</u>	<u>\$ 8,597</u>	<u>\$ 526,889,502</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: November 16, 2021

<u>Subject:</u>	BUDGET REVISION #03 FOR THE Cafeteria Fund	Department: BUDGET
-----------------	--	--------------------

<u>Action Requested:</u>	The Board is asked to approve Budget Revision #1303 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>				
1303.01 Increase Fresh Fruit & Vegetable Program budget (Resc 5370) in accordance with funding authorization. (N. Rostomily)	\$ 435,490		\$ 435,490	
			\$ -	

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>EXPENDITURE CHANGE</u>	<u>INCOME CHANGE</u>
9791	Beginning Balance		-
8000	Revenue		\$ 435,490
2000	Classified Salaries	-	
3000	Employee Benefits	-	
4000	Supplies	\$ 412,865	
5000	Services & Other Operating Expenses	-	
6000	Capital Outlay	-	
7000	Transfers	22,625	
9712	Stores	-	
9740	Legally Restricted Balance	-	
		<u>\$ 435,490</u>	<u>\$ 435,490</u>

<u>Financial Summary:</u>	<u>Reserved Assets</u>	<u>Contingency & Other Reserves</u>	<u>Total Budget</u>
1. Beginning Balance		\$ 10,980,107	\$33,131,857
3. New Increase/Decrease	-	-	435,490
4. Current (Ending) Balance	<u>\$ -</u>	<u>\$ 10,980,107</u>	<u>\$33,567,347</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: November 2, 2021

<u>Subject:</u>	BUDGET REVISION #02, FOR THE Building Fund #3	Department: BUDGET
-----------------	---	--------------------

<u>Action Requested:</u>	The Board is asked to approve Budget Revision #2302 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				
2303.01	Increase Lincoln Tech Facility Improvement budget (Resc 0948) to reflect transfer of funds from the Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)		\$ -	\$ 170,000
2303.02	Decrease Parklane Facility Improvement budget (Resc 0929); subsequently increase Unused Budget (Resc 0900) in accordance with revised plan. (L. Kahn)			579,067
2303.03	Decrease Plaza Robles Facility Improvement budget (Resc 0946); subsequently increase Unused Budget (Resc 0900) in accordance with revised plan. (L. Kahn)			119,018
2303.04	Decrease Tokay HS Athletic Fld Improv budget (Resc 0818) to reflect transfer of funds to Unused Budget (Resc 0900) in accordance with revised plan. (L. Kahn)			287,582

<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	\$ (59,261)	
6000	Capital Outlay	59,261	
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: November 16, 202

Subject:
**BUDGET REVISION #02 FOR THE
 Special Reserve for Capital Outlay Fund**

Department: BUDGET

Action Requested:
 The Board is asked to approve Budget Revision #4002 for Fund 40,
Special Reserve for Capital Outlay Fund

<u>Discussion:</u>	<u>Beginning Balance & Income</u>	<u>Reserves</u>	<u>Budget Expenditures</u>	<u>Internal Program Transfers</u>
I. BUDGET REVISIONS				
4002.01 Increase Furniture, Fixtures & Equipment budget (Resc 0830) to reflect transfer of funds from the Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)		\$ (1,000,221)	\$ 1,000,221	
4002.02 Increase Facilities & Planning budget (Resc 0800) to reflect transfer of funds from the Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)		\$ (58,000)	58,000	

<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	1,000,000	
5000	Services & Other Operating Expenses	\$ 58,000	
6000	Capital Outlay	221	
7000	Other Outgo / Transfers	-	
9740	Reserves	-	
9780	Reserves	(1,058,221)	
		<u>\$ -</u>	<u>\$ -</u>

<u>Financial Summary:</u>	<u>Reserved Assets</u>	<u>Contingency Reserves</u>	<u>Total Budget</u>
1. Beginning Balance	\$ 526,070	\$ 2,132,113	\$ 25,318,024
2. New Increase/Decrease	-	(1,058,221)	-
3. Current (Ending) Balance	<u>\$ 526,070</u>	<u>\$ 1,073,892</u>	<u>\$ 25,318,024</u>