



Meeting Date: Board Meeting of September 21, 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. a. Realign Elementary and Secondary School Relief II to provide .50 FTE Assistant Principal High School and .50 FTE Vice Principal 7-8 per revised plan;
 - b. Increase District Salaries to reflect transfer of funds from Independence to provide 1.00 FTE Attendance Technician and an additional 26 contractual days for Principal Secretary II in accordance with revised plan;
 - c. Increase District Salaries to reflect transfer from Reserve to provide .1250 FTE Adult Crossing Guard;
 - d. Increase District Salaries from Reserve to provide for 4.00 FTE Campus Security positions at Bear Creek, McNair, Tokay and Lodi High Schools;
 - e. Realign Bridge Program (ASES) to provide 1.00 FTE After School Program Supervisor in accordance with revised plan.
2. Establish Farm to School Grant in accordance with funding authorization.
 3. Establish Special Education Dispute Prevention and Dispute Resolution in accordance with funding authorization.

The following other funds are adjusted for:

Fund 11 (Adult Education Fund)

4. Increase Adult Education Program in accordance with funding authorization.

Fund 23 (Building Fund #3)

5. Increase Building Fund #3 to reflect proceeds from Measure U, 2021 Series in accordance with funding authorization.
6. Increase Facility Improvement budgets to reflect transfer of funds from the Unallocated budget in accordance with revised plan for the following sites:
 - a. Davis;
 - b. Elkhorn;
 - c. Lakewood;
 - d. Lodi Middle;
 - e. Nichols;
 - f. Vinewood;
 - g. Washington

BOARD AGENDA ITEM

Meeting Date: September 21, 2021

Subject:

BUDGET REVISION #04, FOR THE **General Fund**

Department: BUDGET

Action Item

The Board is asked to approve Budget Revision #04, for Fund 01, **General Fund**.

Statement of Issue/Purpose

	Beginning Balance & Income	Reserves	Budget Expenditures	Internal Program Transfers
I. BUDGET REVISIONS (A)				
RESTRICTED				
104.01 Establish Farm to School Grant (USDA) budget (Resc 5813) in accordance with funding authorization. (E. Avalos)	\$ 74,725	\$ 4,607	\$ 70,118	
104.02 Establish Special Education Dispute Prevention and Dispute Resolution budget (Resc 6536) in accordance with funding authorization. (J. Price)	556,954	34,336	522,618	
104.03 Increase Special Education Basic Grant budget (Resc 3310) to reflect transfer of funds from Reserve per revised plan. (P. Warren)		(102,998)	102,998	
104.04 Decrease Special Education budget (Resc 6500) to reflect transfer of funds to Reserve per revised plan. (P. Warren)		102,998	(102,998)	
104.05 Realign Elementary and Secondary School Relief II (Resc 3212) to provide .50 FTE Assistant Principal High School and .50 FTE Vice Principal 7-8 per revised plan. (R. Ceja)	110,533		110,533	
II. BUDGET REVISIONS (A)				
UNRESTRICTED				
104.06 Increase District Salaries budget (Resc 0097) to reflect transfer of funds from Independence budget (Mgmt 2400) to provide 1.00 FTE Attendance Technician in accordance with revised plan. (S. McGregor)				\$ 51,966
104.07 Increase District Salaries budget (Resc 0097) to reflect transfer from Reserve to provide .1250 FTE Adult Crossing Guard. (N. Young)		(3,600)	3,600	
104.08 Increase District Salaries budget (Resc 0097) from Reserve to provide for 4.00 FTE Campus Security positions at Bear Creek, McNair, Tokay and Lodi High School. (S. McGregor)		(185,060)	185,060	
104.09 Decrease Independence Unrestricted budget (Mgmt 2400); subsequently increase District Salaries budget (Resc 0097) to provide Principal Secretary II position an additional 26 contractual days. (S. McGregor)				6,800
104.10 Realign budget to declare offcers for indirect costs associated with Fund 13 budget transfer. (L. Kahn)		7,340	(7,340)	
104.11 Realign budget to declare offsets for indirect costs associated with Fund 11 budget transfer. (L. Kahn)		365	(365)	
III. BUDGET REVISIONS (B)				
RESTRICTED				
104.12 Realign Bridge Program (ASES) budget (Resc 6010) to provide 1.00 FTE After School Program Supervisor in accordance with revised plan. (J. Maciel)		(4,286)	4,286	
104.13 Realign Special Education Early Ed Infant Program budget (Resc 6510, Mgmt 4316) to decrease a vacant .0938 FTE Paraed-Severely Handicapped and subsequently provide a .0938 FTE Administrative Secretary I in accordance with revised plan. (D. Mangrum)				4,210
104.14 Realign Elementary School State Lottery budget (Resc 1100) in accordance with revised plan for the following sites: a. Julia Morgan (A. Roberts) b. Needham (S. Renhult)				600 822
104.15 Realign Morada Middle School State Lottery budget (Resc 1100) in accordance with revised plan. (J. Godina-Perez)				2,915
104.16 Realign Elementary School General budget (Resc 0000) in accordance with revised plan for the following sites: a. Larson (E. Church) b. Lawrence (D. Faith) c. Needham (S. Renhult) d. Victor (A. Gerrity)				300 4,000 395 1,150
104.17 Realign Special Education budget (Res 6500) in accordance with revised plan. (P. Warren)				427,384
104.18 Realign Special Education Preschool Grant budget (Resc 3315) in				5,123

	accordance with revised plan. (D. Mangrum)	
104.19	Realign Special Education budget (Resc 6500, Mgmt 4316) to decrease a vacant 1.00 FTE Typist Clerk III and subsequently provide a .9062 FTE Administrative Secretary I, in accordance with revised plan. (P. Warren)	56,208
104.20	Realign Special Education: Basic Grant Entitlement budget (Resc 6500) to provide for contracted services by reducing 7.00 FTE vacant Speech Language Pathologist. (M. Grace)	798,556
104.21	Realign Special Education: Basic Entitlement - Ortho Impaired/MD budget (Resc 3310, Mgmt 3005) to provide for contracted services by reducing 2.6250 FTE vacant Para Education - Physically Impaired positions. (M. Grace)	187,646

IV. BUDGET REVISIONS (B)

UNRESTRICTED

104.22	Realign Multi-Sites Assistant Superintendent Small School Allocation budget (Mgmt 4106/4200) in accordance with revised plan. (N. Young)	15,000
104.23	Realign Victor Elementary School Assistant Superintendent - Small School Allocation budget (Mgmt 4108) in accordance with revised plan. (A. Gerrity)	2,000
104.24	Realign budget to declare offsets for Print Shop direct costs associated with Fund 01 transfer #200033. (L. Kahn)	1,300

Financial Summary:

	<u>Restricted Reserves</u>	<u>Reserved Assets</u>	<u>& Other Reserves</u>	<u>Total Budget</u>
Beginning Balance	\$ 1,112,149	\$ 595,000	\$ 84,164,645	\$ 446,322,590
New Increase/Decrease	\$ -	\$ -	\$ (146,298)	\$ 742,212
Current (Ending) Balance	\$ 1,112,149	\$ 595,000	\$ 84,018,347	\$ 447,064,802

**OBJECT SUMMARY
UNRESTRICTED/RESTRICTED**

	(+)	(+/-)	(=)
	ADOPTED BUDGET	BUDGET CHANGE	REVISED BUDGET
<u>SOURCES</u>			
8000 Revenues	\$ 369,872,534	\$ 742,212	\$ 370,614,746
9791 Beginning Balance	76,450,056		\$ 76,450,056
Total Sources	<u>\$ 446,322,590</u>	<u>\$ 742,212</u>	<u>\$ 447,064,802</u>
<u>USES</u>			
1000 Certificated Salaries	\$ 151,122,202	\$ (706,998)	\$ 150,415,204
2000 Classified Salaries	52,643,162	\$ 143,618	\$ 52,786,780
3000 Employee Benefits	93,066,598	\$ (95,945)	\$ 92,970,653
4000 Supplies	15,389,612	\$ 204,344	\$ 15,593,956
5000 Services & Other Operating Exp.	44,653,770	\$ 1,350,679	\$ 46,004,449
6000 Capital Outlay	2,294,656	\$ -	\$ 2,294,656
7000 Other Outgo / Transfers	1,280,797	\$ (7,188)	\$ 1,273,609
			\$ -
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	1,112,149		\$ 1,112,149
9770 Declining Enrollment Reserves	37,002,314		\$ 37,002,314
9780 Operational Reserve	-	\$ 11,347	\$ 11,347
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	4,779,349	\$ (185,060)	\$ 4,594,289
9785 Unforeseen Spec Ed Costs Reserve	5,000,000	\$ -	\$ 5,000,000
9787 Statutory	10,755,000		\$ 10,755,000
9789 Economic Uncertainties Reserve	10,813,991	\$ 27,415	\$ 10,841,406
9790 Undesignated/Unappropriated			-
Total Uses	<u>\$ 446,322,590</u>	<u>\$ 742,212</u>	<u>\$ 447,064,802</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: September 21, 2021

Subject:
 BUDGET REVISION #02, FOR THE FUND 11
Adult Education Fund
 Department: BUDGET

Action Requested:
 The Board is asked to approve Budget Revision #1102 for Fund 11,
Adult Education Fund

Discussion:

	Beginning Balance & Income	Reserves	Budget Expenditures	Internal Program Transfers
I. BUDGET REVISIONS				
1102.01 Increase Adult Education Program (Resc 6391) in accordance with funding authorization. (J. Jansen)	\$ 72,124		\$ 72,124	

OBJECT CODE	DESCRIPTION	EXPENDITURE CHANGE	INCOME CHANGE
9791	Beginning Balance		-
8000	Revenue		\$ 72,124
1000	Certificated Salaries	-	
2000	Classified Salary	\$ 42,070	
3000	Employee Benefits	23,233	
4000	Supplies	(62,628)	
5000	Services & Other Operating Expenses	64,084	
6000	Capital Outlay	365	
7000	Other Outgo / Transfers	-	
9780	Reserves	-	
		<u>\$ 67,124</u>	<u>\$ 72,124</u>

Financial Summary:

	Reserved Assets	Contingency & Other Reserves	Total Budget
1. Beginning Balance	\$ -	\$ -	\$ 1,524,803
2. New Increase/Decrease	-	-	72,124
3. Current (Ending) Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,596,927</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: September 21, 2021

<u>Subject:</u>	BUDGET REVISION #01, FOR THE Building Fund #3	Department: BUDGET
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<u>Action Requested:</u>	The Board is asked to approve Budget Revision #2301 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					
2301.01	Increase Building Fund #3 budget to reflect proceeds from Measure U, 2021 Series in accordance with funding authorization. (L. Kahn)	\$ 91,364,000		\$ 91,364,000	
2301.02	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)				\$ 6,531,967
2301.03	Increase Elkhorn Facility Improvement budget (Resc 0915) to reflect transfer of funds from the Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)				14,239,346
2301.04	Increased Lakewood Facility Improvement budget (Resc 0921) to reflect transfer of funds from the Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)				4,648,793
2301.05	Increase Lodi Middle Facility Improvement budget (Resc 0908) to reflect transfer of funds from the Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)				5,620,866
2301.06	Increase Nichols Facility Improvement budget (Resc 0927) to reflect transfer of funds from the Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)				1,769,781
2301.07	Increase Vinewood Facility Improvement budget (Resc 0936) to reflect transfer of funds from the Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)				7,781,981
2301.08	Increase Washington Facility Improvement budget (Resc 0938) to reflect transfer of funds from the Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)				5,835,769

OBJECT		EXPENDITURE	INCOME
CODE	DESCRIPTION	CHANGE	CHANGE
9791	Beginning Balance		
8000	Revenue		\$ 91,364,000
4000	Supplies	-	
5000	Services & Other Operating Expenses	\$ 16,635,721	
6000	Capital Outlay	74,728,279	
7000	Other Outgo / Transfers	-	
9780	Reserves	-	
		<u>\$ 91,364,000</u>	<u>\$ 91,364,000</u>

<u>Financial Summary:</u>	Reserved	Contingency	Total
	<u>Assets</u>	<u>Reserves</u>	<u>Budget</u>
1. Beginning Balance	\$ -	\$ 2,338,805	\$ 29,677,731
2. New Increase/Decrease	-	-	91,364,000
3. Current (Ending) Balance	<u>\$ -</u>	<u>\$ 2,338,805</u>	<u>\$ 121,041,731</u>