



**Meeting Date:** Board Meeting of May 7, 2019  
**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. Increase AG Career & Tech Ed Incentive grant for Bear Creek and Tokay High Schools in accordance with funding authorization; subsequently, realign Lodi High School in accordance with revised plan.
2. Increase Donation budgets to reflect additional income for the following:
  - a. CBO – Other Financial Services;
  - b. Bear Creek High School;
  - c. Lodi High School.
3. Increase GOT Kids budgets to reflect additional income for the following:
  - a. Millswood Middle;
  - b. McNair High;
  - c. Tokay High;
  - d. Middle College High.
4. Increase Cell Tower Incentive budgets to reflect additional income for the following high schools:
  - a. Bear Creek;
  - b. McNair;
  - c. Lodi;
  - d. Tokay.
5. Establish MAA Billing – CBO budget to reflect transfer of funds from Contingency Reserve in accordance with plan.
6. Establish JIVE & UPS Project-Multi Sites budget to reflect transfer of funds from the Reserve in accordance with plan.
7. Adjustment of the following budgets impact personnel:
  - a. Realign Title I Basic Low Income to provide for .54 FTE Program Coordinator Educational Support Services and LCAP and decrease .50 FTE Categorical Program Manager;
  - b. Realign Bridge Program (ASES) to provide for .82 FTE Program Coordinator After School and Summer Programs and decrease .80 FTE Categorical Program Manager;
  - c. Realign Supplemental LCFF Program to provide for .18 FTE Program Coordinator After School and Summer Programs and decrease .20 FTE Categorical Program Manager;
  - d. Realign District Salaries to decrease vacant .375 FTE Principal Secretary II and provide .25 FTE Attendance Technician and .125 FTE Registrar;
  - e. Realign Supplemental LCFF Program to provide for .46 FTE Program Coordinator Educational Support Services and LCAP and decrease .50 FTE Categorical Program Manager;
  - f. Realign Career Technical Education to increase .125 FTE vacant Campus Security in accordance with revised plan.

The following other funds are adjusted for:

8. Fund 22: (Building Fund #2)
  - a. Increase Facilities & Planning budget to reflect transfer of funds from the Unallocated budget in accordance with revised plan.

BOARD AGENDA ITEM

Meeting Date: May 7, 2019

<u>Subject:</u> BUDGET REVISION #17, FOR THE <b>General Fund</b>	Department: BUDGET
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<u>Action Item</u> The Board is asked to approve Budget Revision #17 for Fund 01, <b>General Fund</b> .
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<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>				
117.01 Increase Ag Career & Tech Ed Incentive grant (Resc 7010) for Bear Creek and Tokay High Schools in accordance with funding authorization; subsequently, realign Lodi High School in accordance with revised plan. (J. Jansen)	\$ 4,716		\$ 4,716	-
<b>II. BUDGET REVISIONS (A)</b>				
<b>UNRESTRICTED</b>				
117.02 Increase CBO-Other Financial Services Donation budget (Resc 0009) to reflect additional income. (L. Kahn)	1,278		1,278	
117.03 Increase Bear Creek and Lodi High School Donation budgets (Resc 0009) to reflect additional income. (J. Palmquist)	970		970	
117.04 Increase GOT Kids budget (Resc 0010) to reflect additional income for the following schools: (J. Palmquist)	3,069		3,069	
a. Millswood Middle (\$419)				-
b. McNair High (\$650)				
c. Tokay High (\$1,000)				
d. Middle College High (\$1,000)				
117.05 Increase Cell Tower Incentive budgets to reflect additional income (Resc 0025) for the following high schools: (J. Palmquist)	10,184		10,184	
a. Bear Creek (\$2,546)				
b. McNair (\$2,546)				
c. Lodi (\$2,977)				
d. Tokay (\$2,115)				
117.06 Establish MAA Billing - CBO budget (Resc 0100, Mgmt 5510) to reflect transfer of funds from Contingency Reserve in accordance with plan. (L. Kahn)		(500,000)	500,000	
117.07 Establish JIVE & UPS Project-Multi Sites budget (Resc 0469) to reflect transfer of funds from the Reserve in accordance with plan. (L. Kahn)		(75,000)	75,000	
<b>III. BUDGET REVISIONS (B)</b>				
<b>RESTRICTED</b>				
117.08 Realign Routine Restricted Maintenance budget (Resc 8150) in accordance with revised plan. (M. Slater)				596,848
117.09 Realign Title I Basic Low Income budget (Resc 3010) to provide for .54 FTE Program Coordinator Educational Support Services and LCAP and decrease .50 FTE Categorical Program Manager. (L. Kotowski)				42,792
117.10 Realign Bridge Program (ASES) budget (Resc 6010) to provide for .82 FTE Program Coordinator After School and Summer Programs and decrease .80 FTE Categorical Program Manager. (L. Kotowski)				68,019

**IV. BUDGET REVISIONS (B)****UNRESTRICTED**

117.11	Realign Lakewood Elementary School Lottery budget (Resc 1100) in accordance with revised site plan. (B. Spaulding)	5,615
117.12	Realign Title I Basic Low Income budget (Resc 3010) to reflect final site plans for the following elementary schools: (J. Fierro)	
	a. Clairmont	84,382
	b. Creekside	95,338
	c. Nichols	69,796
	d. Parklane	74,891
	e. Washington	55,285
	f. Westwood	79,573
117.13	Realign Title I Parent Involvement budget (Resc 3010) to reflect final site plans for the following schools: (J. Fierro)	
	a. Creekside Elementary	1,452
	b. Lodi Middle	4,292
	c. Morada Middle	769
	d. Parklane Elementary	1,020
	e. Washington Elementary	2,857
	f. Westwood Elementary	769
117.14	Realign Unrestricted budgets (Resc 0000) to reflect transfer from Operations Custodial budget (Mgmt 5833) to Operations Grounds budget (Mgmt 5834) in accordance with revised plan. (M. Slater)	32,000
117.15	Realign Manlio Silva Elementary School site lottery budget (Resc 0000) in accordance with revised plan. (B. Koh)	6,760
117.16	Realign Manlio Silva Elementary School site budget (Resc 1100) in accordance with revised plan. (B. Koh)	5,465
117.17	Realign Unrestricted budgets (Resc 0000) to reflect transfer of funds from Hazardous Materials budget (Mgmt 5837) in accordance revised plan. (L. Kahn)	74,063
117.18	Realign Supplemental LCFF Program budget (Resc 0290) to provide for .18 FTE Program Coordinator After School and Summer Programs and decrease .20 FTE Categorical Program Manager. (L. Kotowski)	16,103
117.19	Realign District Salaries budget (Resc 0097) to decrease vacant .375 FTE Principal Secretary II and provide .25 FTE Attendance Technician and .125 FTE Registrar. (L. Kahn)	5,488
117.20	Realign Supplemental LCFF Program budget (Resc 0290) to provide for .46 FTE Program Coordinator Educational Support Services and LCAP and decrease .50 FTE Categorical Program Manager. (L. Kotowski)	38,467
117.21	Realign Career Technical Education budget (Resc 0250) to increase .125 FTE vacant Campus Security in accordance with revised plan. (Reverse BT on Agenda 04/16/19) (J. Jansen)	3,944

<u>Financial Summary:</u>	<u>Restricted Reserves</u>	<u>Reserved Assets</u>	<u>Contingency &amp; Other Reserves</u>	<u>Total Budget</u>
Beginning Balance	\$ 653,330	\$ 595,000	\$ 57,040,532	\$ 424,049,778
New Increase/Decrease	\$ 10,420	\$ -	\$ (585,420)	\$ 20,217
Current (Ending) Balance	\$ 663,750	\$ 595,000	\$ 56,455,112	\$ 424,069,995

**General Fund**

**OBJECT SUMMARY  
 UNRESTRICTED/RESTRICTED**

	(+)	(+/-)	(=)
	<b>APPROVED BUDGET</b>	<b>BUDGET CHANGE</b>	<b>REVISED BUDGET</b>
<b><u>SOURCES</u></b>			
8000 Revenues	\$ 359,970,012	\$ 20,217	\$ 359,990,229
9791 Beginning Balance	64,079,766		\$ 64,079,766
	<hr/>	<hr/>	<hr/>
Total Sources	<b>\$ 424,049,778</b>	<b>\$ 20,217</b>	<b>\$ 424,069,995</b>
<b><u>USES</u></b>			
1000 Certificated Salaries	\$ 146,141,821	\$ 63,157	\$ 146,204,978
2000 Classified Salaries	50,518,606	(233,729)	50,284,877
3000 Employee Benefits	87,643,066	(133,179)	87,509,887
4000 Supplies	27,304,103	139,213	27,443,316
5000 Services & Other Operating Exp.	43,127,530	582,140	43,709,670
6000 Capital Outlay	8,449,676	172,000	8,621,676
7000 Other Outgo / Transfers	2,576,114	5,615	2,581,729
			-
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	653,330	10,420	663,750
9780 Reserve for Contingencies	12,199,136	(12,199,136)	-
9776 Portable Classroom Moves	-	4,500,000	4,500,000
9777 18-19 OT Outstanding Mandate	-	4,993,038	4,993,038
9778 Safety & Security Reserve	-	2,562,312	2,562,312
9779 ACA Penalty Projection	425,000		425,000
9781 LUSD DSG Econ Uncertainties Reserve	11,537,354	400,000	11,937,354
9782 GSA Protection Reserve	1,000,000		1,000,000
9783 Reserve for Instructional Material Adoption	4,255,679	(2,255,679)	2,000,000
9784 Programmatic Reserve	1,679,659	(615,619)	1,064,040
9785 Unforeseen Spec Ed Costs Reserve	4,690,082	257,110	4,947,192
9786 Designated for Carryovers	-		-
9787 STRS/PERS Reserve for Future Years	10,000,000		10,000,000
9788 Retain & Recruit Reserve	71,663	1,772,554	1,844,217
9789 Economic Uncertainties Reserve	11,181,959		11,181,959
9790 Undesignated/Unappropriated	-		-
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Total Uses	<b>\$ 424,049,778</b>	<b>\$ 20,217</b>	<b>\$ 424,069,995</b>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: May 7, 2019

<u>Subject:</u>	BUDGET REVISION #08, FOR THE <b>Adult Education Fund</b>	Department: BUDGET
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<u>Action Requested:</u>	The Board is asked to approve Budget Revision #1108 for Fund 11, <b>Adult Education 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>I. BUDGET REVISIONS</b>				
1108.01    Realign Adult Education budget (Resc 0310, Mgmt 6912) in accordance with revised plan. (J. Jansen)				\$     191,370

OBJECT CODE    DESCRIPTION	EXPENDITURE CHANGE	INCOME CHANGE
9791    Beginning Balance		\$            -
8000    Revenue		-
1000    Certificated Salaries	\$    138,229	
2000    Classified Salary	12,816	
3000    Employee Benefits	34,495	
4000    Supplies	(265,040)	
5000    Services & Other Operating Expenses	79,500	
6000    Capital Outlay	-	
7000    Other Outgo / Transfers	-	
9740    Legally Restricted Reserves	-	
9780    Reserves	-	
	<u>\$            -</u>	<u>\$            -</u>

<u>Financial Summary:</u>	<u>Reserved Assets</u>	<u>Contingency &amp; Other Reserves</u>	<u>Total Budget</u>
1    Beginning Balance	\$            -	\$            -	\$   2,202,899
3    New Increase/Decrease	-	-	-
4    Current (Ending) Balance	<u>\$            -</u>	<u>\$            -</u>	<u>\$   2,202,899</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: May 7, 2019

<p><u>Subject:</u> BUDGET REVISION #06, FOR THE <b>Building Fund #2</b></p>	<p>Department: BUDGET</p>
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<p><u>Action Requested:</u> The Board is asked to approve Budget Revision #2206 for Fund 22, <b>Building Fund #2</b></p>
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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>				
2206.01 Increase Facilities & Planning Budget (Resc 0800) to reflect transfer of funds from the Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)		\$ (10,000)	\$ 10,000	
			-	
			-	
			-	

<u>OBJECT CODE DESCRIPTION</u>	<u>EXPENDITURE CHANGE</u>	<u>INCOME CHANGE</u>
9791 Beginning Balance		-
8000 Revenue		\$ -
4000 Supplies	-	
5000 Services & Other Operating Expenses	\$ 10,000	
6000 Capital Outlay	-	
7000 Other Outgo / Transfers	-	
9780 Reserves	(10,000)	
	\$ -	\$ -

<u>Financial Summary:</u>	<u>Reserved Assets</u>	<u>Contingency Reserves</u>	<u>Total Budget</u>
1. Beginning Balance	\$ -	\$ 7,244,693	\$ 12,081,502
2. New Increase/Decrease	-	(10,000)	-
3. Current (Ending) Balance	\$ -	\$ 7,234,693	\$ 12,081,502