



Meeting Date: Board Meeting of August 4, 2020
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. Adjustment of the following budgets impact personnel:
 - a. Decrease District Salaries by reducing 1.58 FTE vacant Nurses; subsequently increase Special Services-Nurses to provide for contracted services;
 - b. Realign Special Education: Basic Grant Entitlement to provide for contracted services by reducing .29 FTE vacant Nurses;
 - c. Realign Medical Billing Option to provide for contracted services by reducing 1.00 FTE vacant Nurses;
 - d. Realign Special Education Early Intervention to provide for contracted services by reducing .37 FTE vacant Nurses;
 - e. Realign Special Education Infant Discretion to provide for contracted services by reducing .13 FTE vacant Nurses;
 - f. Realign Supplemental LCFF Program to provide for contracted services by reducing .63 FTE vacant Nurses;
 - g. Realign Title I Basic Low Income to decrease 1.00 FTE vacant Project Facilitator and increase 1.00 FTE Community Liaison in accordance with revised plan;
 - h. Decrease District Salaries to reflect transfer of funds to Reserve to increase .23 FTE Warehouse Worker/Delivery Driver, and subsequently decrease .4375 FTE Delivery Driver;
 - i. Realign Special Education: Basic Grant Entitlement to provide for contracted services by reducing 2.1465 FTE vacant Speech Language Pathologist.

The following other funds are adjusted for:

2. Fund 22 (Building Fund #2)
 - a. Increase JIVE/UPS Project Multi-Sites budget to reflect transfer of funds from Unallocated budget in accordance with revised plan;
 - b. Decrease Bear Creek JIVE System Project budget to reflect transfer of funds to Unallocated budget in accordance with revised plan.

BOARD AGENDA ITEM

Meeting Date: August 4, 2020

<u>Subject:</u>	BUDGET REVISION #2 FOR THE General Fund	Department: BUDGET
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<u>Action Item</u>	The Board is asked to approve Budget Revision #2, 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. <u>BUDGET REVISIONS (A)</u>				
NONE				
II. <u>BUDGET REVISIONS (A)</u>				
UNRESTRICTED				
102.01 Decrease District Salaries budget (Resc 0097) by reducing 1.58 FTE vacant Nurses; subsequently increase Special Services-Nurses budget (Mgmt 4333) to provide for contracted services. (M. Grace)				166,965
102.02 Decrease District Salaries budget (Resc 0097) to reflect transfer of funds to Reserve to increase .23 FTE Warehouse Worker/Delivery Driver, and subsequently decrease .4375 FTE Delivery Driver. (J. Turner)		\$ 9,745	(9,745)	
III. <u>BUDGET REVISIONS (B)</u>				
RESTRICTED				
102.03 Realign Special Education: Basic Grant Entitlement budget (Resc 6500) to provide for contracted services by reducing 2.1465 FTE vacant Speech Language Pathologist. (M. Grace)				238,195
102.04 Realign Special Education: Basic Grant Entitlement budget (Resc 6500) to provide for contracted services by reducing .29 FTE vacant Nurses. (M. Grace)				30,646
102.05 Realign Medical Billing Option budget (Resc 5640) to provide for contracted services by reducing 1.00 FTE vacant Nurses. (M. Grace)				105,675
102.06 Realign Special Education Early Intervention budget (Resc 3385) to provide for contracted services by reducing .37 FTE vacant Nurses. (M. Grace)				39,099
102.07 Realign Special Education Infant Discretion budget (Resc 6515) to provide for contracted services by reducing .13 FTE vacant Nurses. (M. Grace)				13,739
102.08 Realign Title I Basic Low Income budget (Resc 3010) to decrease 1.00 FTE vacant Project Facilitator and increase 1.00 FTE Community Liaison in accordance with revised plan. (R. Ceja)				79,957
IV. <u>BUDGET REVISIONS (B)</u>				
UNRESTRICTED				
102.09 Realign Supplemental LCFF Program budget (Resc 0290) to provide for contracted services by reducing .63 FTE vacant Nurses. (M. Grace)				66,574
 <u>Financial Summary:</u>				
	<u>Restricted</u>	<u>Reserved</u>	<u>Contingency & Other</u>	<u>Total</u>
	<u>Reserves</u>	<u>Assets</u>	<u>Reserves</u>	<u>Budget</u>
Beginning Balance	\$ 677,865	\$ 595,000	\$ 38,070,888	\$ 390,644,236
New Increase/Decrease	\$ -	\$ -	\$ 9,745	\$ -
Current (Ending) Balance	\$ 677,865	\$ 595,000	\$ 38,080,633	\$ 390,644,236

**OBJECT SUMMARY
 UNRESTRICTED/RESTRICTED**

	(+)	(+/-)	(=)
	ADOPTED BUDGET	BUDGET CHANGE	REVISED BUDGET
SOURCES			
8000 Revenues	\$ 328,528,014		\$ 328,528,014
9791 Beginning Balance	62,116,222	-	\$ 62,116,222
Total Sources	\$ 390,644,236	\$ -	\$ 390,644,236
USES			
1000 Certificated Salaries	\$ 145,909,159	\$ (559,998)	\$ 145,349,161
2000 Classified Salaries	53,160,697	22,918	53,183,615
3000 Employee Benefits	88,867,785	(166,278)	88,701,507
4000 Supplies	16,779,594	32,720	16,812,314
5000 Services & Other Operating Exp.	44,035,885	660,893	44,696,778
6000 Capital Outlay	1,489,874	-	1,489,874
7000 Other Outgo / Transfers	1,057,489	-	1,057,489
			-
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	677,865		677,865
9780 Operational Reserve	3,173,719	9,745	3,183,464
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	2,500,000		2,500,000
9784 Programmatic Reserve	4,000,000		4,000,000
9785 Unforeseen Spec Ed Costs Reserve	4,809,075		4,809,075
9789 Economic Uncertainties Reserve	10,631,547		10,631,547
9790 Undesignated/Unappropriated	-		-
Total Uses	\$ 390,644,236	\$ -	\$ 390,644,236

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting date: August 4, 2020

Subject: BUDGET REVISION #02, FOR THE **Building Fund #2** Department: BUDGET

Action Requested: The Board is asked to approve Budget Revision #2202 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				
2202.01 Increase JIVE/UPS Project Multi-Sites budget (Resc 0469) to reflect transfer of funds from Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)		\$ (92,000)	\$ 92,000	
2202.02 Decrease Bear Creek JIVE System Project budget (Resc 0859) to reflect transfer of funds to Unallocated budget (Resc 0000) in accordance with revised plan. (L.Kahn)		92,000	(92,000)	

<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	\$ 52,000	
6000	Capital Outlay	(52,000)	
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	\$ -	\$ 329,135	\$ 6,749,895
2. New Increase/Decrease	-	-	-
3. Current (Ending) Balance	<u>\$ -</u>	<u>\$ 329,135</u>	<u>\$ 6,749,895</u>