



**SAN JOAQUIN COUNTY OFFICE OF EDUCATION**  
James A. Mousallimas, County Superintendent of Schools

## 2020-21 45-Day Budget Update

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### School District

The undersigned, hereby certify that the Board of Education of the  
Stockton Unified School District, at its meeting on July 28, 2020  
has reviewed and approved the revisions in revenues and expenditures made  
to the District budget to reflect the funding made available by the Budget Act,  
pursuant to Education Code Section 42127(h).

Signed:   
President, Board of Education  
Ms. Kathleen Garcia

Date: July 28, 2020

Signed:   
District Superintendent  
Mr. Brian Biedermann

Date: July 28, 2020

2020-21

## 45-Day Budget Update

## School District:

## STOCKTON UNIFIED SCHOOL DISTRICT

Pursuant to Education Code Section 42127(h), "Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act."

The Budget Act was officially signed by the Governor on: June 29, 2020

The major changes between the May Revise and the Adopted State Budget that require revenue and expenditure revisions are as follows:

## Unrestricted General Fund

	Board Adopted Budget	Adjustments	45-Day Revised Budget	Description/Explanation
<b>REVENUES</b>				
LCCF Sources (6010-8099)	\$ 343,887,125	\$ 31,255,328	\$ 375,142,453	State Adopted Budget removed 10% cut to revenues
Remaining Revenues (8100-8799)	\$ 11,646,085	\$ -	\$ 11,646,085	
<b>TOTAL REVENUES</b>	<b>\$ 355,533,210</b>	<b>\$ 31,255,328</b>	<b>\$ 386,788,538</b>	
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 156,821,454	\$ -	\$ 156,821,454	
Classified Salaries (2000-2999)	\$ 57,044,146	\$ -	\$ 57,044,146	
Employee Benefits (3000-3999)	\$ 97,084,070	\$ -	\$ 97,084,070	
Books & Supplies (4000-4999)	\$ 12,352,984	\$ -	\$ 12,352,984	
Services & Operating Expenses (5000-5999)	\$ 29,327,428	\$ -	\$ 29,327,428	
Capital Outlay (6000-6999)	\$ 124,319	\$ -	\$ 124,319	
Other Outgo (7100-7299) (7400-7499)	\$ 969,651	\$ 83,497	\$ 1,053,148	SJCOE County Transfer - Increase due to Removal of 10% reduction
Direct support/Indirect Costs (7300-7399)	\$ (5,506,417)	\$ -	\$ (5,506,417)	
<b>TOTAL EXPENDITURES</b>	<b>\$ 348,217,635</b>	<b>\$ 83,497</b>	<b>\$ 348,301,132</b>	
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 7,315,575</b>	<b>\$ 31,171,831</b>	<b>\$ 38,487,406</b>	
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	
Transfers Out and Other Uses (7610-7699)	\$ 500,000	\$ -	\$ 500,000	
Contributions (8980-8999)	\$ (65,916,864)	\$ -	\$ (65,916,864)	
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (59,101,289)</b>	<b>\$ 31,171,831</b>	<b>\$ (27,929,458)</b>	
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 128,616,177</b>		<b>\$ 128,616,177</b>	
Audit Adjustments/Restatements (9793 & 9795)	\$ -		\$ -	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 69,514,888</b>	<b>\$ 31,171,831</b>	<b>\$ 100,686,719</b>	
<b>COMPONENTS OF ENDING BALANCE:</b>				
Restricted and Nonspendable (9711-9740)	\$ 1,270,000	\$ -	\$ 1,270,000	
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	
Reserve for Economic Uncertainties (9789)	\$ 10,129,008	\$ 1,670	\$ 10,130,678	
Other Assignments (9780)	\$ -	\$ -	\$ -	
Unassigned/Unappropriated (9790)	\$ 58,115,880	\$ 31,170,161	\$ 89,286,041	

2020-21

45-Day Budget Update

School District:

STOCKTON UNIFIED SCHOOL DISTRICT

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The Budget Act was officially signed by the Governor on: **June 29, 2020**

The major changes between the May Revise and the Adopted State Budget that require revenue and expenditure revisions are as follows:

Restricted General Fund

	Board Adopted Budget	Adjustments	45-Day Revised Budget	Description/Explanation
<b>REVENUES</b>				
LCFF Sources (6010-8099)	\$ -	\$ -	\$ -	
Remaining Revenues (8100-8799)	\$ 91,815,913	\$ -	\$ 91,815,913	
<b>TOTAL REVENUES</b>	<b>\$ 91,815,913</b>	<b>\$ -</b>	<b>\$ 91,815,913</b>	
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 43,167,827	\$ -	\$ 43,167,827	
Classified Salaries (2000-2999)	\$ 30,301,041	\$ -	\$ 30,301,041	
Employee Benefits (3000-3999)	\$ 60,663,324	\$ -	\$ 60,663,324	
Books & Supplies (4000-4999)	\$ 7,241,717	\$ -	\$ 7,241,717	
Services & Operating Expenses (5000-5999)	\$ 13,145,507	\$ -	\$ 13,145,507	
Capital Outlay (6000-6999)	\$ 68,985	\$ -	\$ 68,985	
Other Outgo (7100-7299) (7400-7499)	\$ 32,468	\$ -	\$ 32,468	
Direct support/indirect Costs (7300-7399)	\$ 3,111,908	\$ -	\$ 3,111,908	
<b>TOTAL EXPENDITURES</b>	<b>\$ 157,732,777</b>	<b>\$ -</b>	<b>\$ 157,732,777</b>	
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (65,916,864)</b>	<b>\$ -</b>	<b>\$ (65,916,864)</b>	
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	
Contributions (8980-8999)	\$ 65,916,864	\$ -	\$ 65,916,864	
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>BEGINNING BALANCE (9791)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>COMPONENTS OF ENDING BALANCE:</b>				
Restricted and Nonspendable (9711-9740)	\$ -	\$ -	\$ -	
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	
Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	
Other Assignments (9780)	\$ -	\$ -	\$ -	
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -	

2020-21

## 45-Day Budget Update

## School District:

## STOCKTON UNIFIED SCHOOL DISTRICT

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The Budget Act was officially signed by the Governor on:

June 29, 2020

The major changes between the May Revise and the Adopted State Budget that require revenue and expenditure revisions are as follows:

## Combined General Fund

	Board Adopted Budget	Adjustments	45-Day Revised Budget
<b>REVENUES</b>			
LCFF Sources (6010-6099)	\$ 343,887,125	\$ 31,255,328	\$ 375,142,453
Remaining Revenues (8100-8799)	\$ 103,461,998	\$ -	\$ 103,461,998
<b>TOTAL REVENUES</b>	<b>\$ 447,349,123</b>	<b>\$ 31,255,328</b>	<b>\$ 478,604,451</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ 199,989,281	\$ -	\$ 199,989,281
Classified Salaries (2000-2999)	\$ 87,345,187	\$ -	\$ 87,345,187
Employee Benefits (3000-3999)	\$ 157,747,394	\$ -	\$ 157,747,394
Books & Supplies (4000-4999)	\$ 19,594,701	\$ -	\$ 19,594,701
Services & Operating Expenses (5000-5999)	\$ 42,472,935	\$ -	\$ 42,472,935
Capital Outlay (6000-6999)	\$ 193,304	\$ -	\$ 193,304
Other Outgo (7100-7299) (7400-7499)	\$ 1,002,119	\$ 83,497	\$ 1,085,616
Direct support/Indirect Costs (7300-7399)	\$ (2,394,509)	\$ -	\$ (2,394,509)
<b>TOTAL EXPENDITURES</b>	<b>\$ 505,950,412</b>	<b>\$ 83,497</b>	<b>\$ 506,033,909</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (58,601,289)</b>	<b>\$ 31,171,831</b>	<b>\$ (27,429,458)</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ 500,000	\$ -	\$ 500,000
Contributions (8980-8999)	\$ -	\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (59,101,289)</b>	<b>\$ 31,171,831</b>	<b>\$ (27,929,458)</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 128,616,177</b>		<b>\$ 128,616,177</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -		\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 69,514,888</b>	<b>\$ 31,171,831</b>	<b>\$ 100,686,719</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Restricted and Nonspendable (9711-9740)	\$ 1,270,000	\$ -	\$ 1,270,000
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ 10,129,008	\$ 1,670	\$ 10,130,678
Other Assignments (9780)	\$ -	\$ -	\$ -
Unassigned/Unappropriated (9790)	\$ 58,115,880	\$ 31,170,161	\$ 89,286,041

2020-21

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## Unrestricted General Fund

Fiscal Year	Column A 45-Day Revised Budget 2020-21	Column B First Subsequent Year 2021-22	Column C Second Subsequent Year 2022-23
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$ 375,142,453	\$ 375,333,167	\$ 373,051,428
Remaining Revenues (8100-8799)	\$ 11,646,085	\$ 11,698,894	\$ 11,772,342
<b>TOTAL REVENUES</b>	<b>\$ 386,788,538</b>	<b>\$ 387,032,061</b>	<b>\$ 384,823,770</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ 156,821,454	\$ 156,644,483	\$ 158,680,861
Classified Salaries (2000-2999)	\$ 57,044,146	\$ 57,785,720	\$ 58,536,934
Employee Benefits (3000-3999)	\$ 97,084,070	\$ 98,644,113	\$ 104,273,337
Books & Supplies (4000-4999)	\$ 12,352,984	\$ 10,793,321	\$ 10,923,236
Services & Operating Expenses (5000-5999)	\$ 29,327,428	\$ 29,841,296	\$ 30,481,901
Capital Outlay (6000-6999)	\$ 124,319	\$ 124,319	\$ 124,319
Other Outgo (7100-7299) (7400-7499)	\$ 1,053,148	\$ 1,057,877	\$ 1,057,877
Direct support/Indirect Costs (7300- 7399)	\$ (5,506,417)	\$ (5,506,417)	\$ (5,506,417)
<b>TOTAL EXPENDITURES</b>	<b>\$ 348,301,132</b>	<b>\$ 349,384,712</b>	<b>\$ 358,572,048</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 38,487,406</b>	<b>\$ 37,647,349</b>	<b>\$ 26,251,722</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)	\$ 500,000	\$ 500,000	\$ 500,000
Contributions (8980-8999)	\$ (65,916,864)	\$ (65,820,083)	\$ (67,397,454)
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (27,929,458)</b>	<b>\$ (28,672,734)</b>	<b>\$ (41,645,732)</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 128,616,177</b>	<b>\$ 100,686,719</b>	<b>\$ 72,013,985</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 100,686,719</b>	<b>\$ 72,013,985</b>	<b>\$ 30,368,253</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Restricted and Nonspendable (9711-9740)	\$ 1,270,000	\$ 1,270,000	\$ 1,270,000
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ 10,130,678	\$ 10,190,252	\$ 10,425,299
Other Assignments (9780)	\$ -	\$ -	\$ -
Unassigned/Unappropriated (9790)	\$ 89,286,041	\$ 60,553,733	\$ 18,672,954

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**2020-21**

**45-Day Budget Update**

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**Restricted General Fund**

Fiscal Year	Column A 45-Day Revised Budget 2020-21	Column B First Subsequent Year 2021-22	Column C Second Subsequent Year 2022-23
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 91,815,913	\$ 92,413,312	\$ 93,627,498
<b>TOTAL REVENUES</b>	<b>\$ 91,815,913</b>	<b>\$ 92,413,312</b>	<b>\$ 93,627,498</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ 43,167,827	\$ 43,653,394	\$ 44,219,439
Classified Salaries (2000-2999)	\$ 30,301,041	\$ 30,565,432	\$ 30,962,783
Employee Benefits (3000-3999)	\$ 60,663,324	\$ 61,446,469	\$ 63,553,107
Books & Supplies (4000-4999)	\$ 7,241,717	\$ 7,418,838	\$ 6,658,810
Services & Operating Expenses (5000-5999)	\$ 13,145,507	\$ 13,347,119	\$ 13,602,095
Capital Outlay (6000-6999)	\$ 68,985	\$ 68,985	\$ 68,985
Other Outgo (7100-7299) (7400-7499)	\$ 32,468	\$ 32,468	\$ 32,468
Direct support/Indirect Costs (7300-7399)	\$ 3,111,908	\$ 3,095,197	\$ 3,095,197
<b>TOTAL EXPENDITURES</b>	<b>\$ 157,732,777</b>	<b>\$ 159,627,903</b>	<b>\$ 162,192,885</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (65,916,864)</b>	<b>\$ (67,214,591)</b>	<b>\$ (68,565,386)</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ 65,916,864	\$ 67,214,591	\$ 68,565,386
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Restricted and Nonspendable (9711-9740)	\$ -	\$ -	\$ -
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
Other Assignments (9780)	\$ -	\$ -	\$ -
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -

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## 45-Day Budget Update

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## Combined General Fund

Fiscal Year	Column A 45-Day Revised Budget 2020-21	Column B First Subsequent Year 2021-22	Column C Second Subsequent Year 2022-23
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$ 375,142,453	\$ 375,333,167	\$ 373,051,428
Remaining Revenues (8100-8799)	\$ 103,461,998	\$ 104,112,206	\$ 105,399,840
<b>TOTAL REVENUES</b>	<b>\$ 478,604,451</b>	<b>\$ 479,445,373</b>	<b>\$ 478,451,268</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ 199,989,281	\$ 200,297,877	\$ 202,900,300
Classified Salaries (2000-2999)	\$ 87,345,187	\$ 88,351,152	\$ 89,499,717
Employee Benefits (3000-3999)	\$ 157,747,394	\$ 160,090,583	\$ 167,826,444
Books & Supplies (4000-4999)	\$ 19,594,701	\$ 18,212,159	\$ 17,582,045
Services & Operating Expenses (5000-5999)	\$ 42,472,935	\$ 43,188,416	\$ 44,083,996
Capital Outlay (6000-6999)	\$ 193,304	\$ 193,304	\$ 193,304
Other Outgo (7100-7299) (7400-7499)	\$ 1,085,616	\$ 1,090,345	\$ 1,090,345
Direct support/Indirect Costs (7300-7399)	\$ (2,394,509)	\$ (2,411,220)	\$ (2,411,220)
<b>TOTAL EXPENDITURES</b>	<b>\$ 506,033,909</b>	<b>\$ 509,012,615</b>	<b>\$ 520,764,933</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (27,429,458)</b>	<b>\$ (29,567,242)</b>	<b>\$ (42,313,664)</b>
Transfers In and Other Sources (8010-8979)	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ 500,000	\$ 500,000	\$ 500,000
Contributions (8980-8999)	\$ -	\$ 1,394,508	\$ 1,167,932
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (27,929,458)</b>	<b>\$ (28,672,734)</b>	<b>\$ (41,645,732)</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 128,616,177</b>	<b>\$ 100,686,719</b>	<b>\$ 72,013,985</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 100,686,719</b>	<b>\$ 72,013,985</b>	<b>\$ 30,368,253</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Restricted and Nonspendable (9711-9740)	\$ 1,270,000	\$ 1,270,000	\$ 1,270,000
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ 10,130,678	\$ 10,190,252	\$ 10,425,299
Other Assignments (9780)	\$ -	\$ -	\$ -
Unassigned/Unappropriated (9790)	\$ 89,286,041	\$ 60,553,733	\$ 18,672,954

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45-Day Budget Template 20-21

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**2020-21****45-Day Budget Update****State Reserve Standard**

Fiscal Year		2020-21	2021-22	2022-23
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 506,533,909	\$ 509,512,615	\$ 521,264,933
b.	State Standard Minimum Reserve Percentage for this District	2%	2%	2%
c.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a times Line b, or \$71,000)	\$ 10,130,678	\$ 10,190,252	\$ 10,425,299

**Budgeted Unrestricted Reserve**

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	\$ 10,130,678	\$ 10,190,252	\$ 10,425,299
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated (9790)	\$ 89,286,041	\$ 60,553,733	\$ 18,672,954
c.	Special Reserve Fund (Fund 17) Budgeted Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 99,416,719	\$ 70,743,985	\$ 29,098,253
f.	Reserves in Excess of State Reserve Standard	\$ 89,286,041	\$ 60,553,733	\$ 18,672,955