

Board of Trustees Agenda Item

Meeting Date: November 7, 2011

Title of Item: Resolutions to Adopt Budget Revisions and Transfers

Background and Analysis:

Presented to the Board are the 2011-12 first quarter budget revisions and transfer resolutions.

Recommendation: Vice Chancellor of Business Services Kevin McElroy recommends adoption of the resolutions

Submitted by:	Kevin McElroy, ext. 6201
Additional contact names:	Bernata Slater
Is backup provided?	Yes

RESOLUTION
2011-31

Whereas, Title V, Section 58199, requires that the total amount budgeted as the proposed expenditure of the district for each major classification of district expenditures listed in the district budget forms shall be the maximum amount which may be expended for that classification of expenditures for the school year, and

Whereas, the district has reserves in excess of the amount required by Board policy, and

Whereas, the Board of Trustees by resolution may provide for budget revisions,

Be it therefore resolved, that the budget revisions be approved as follows:

BUDGET REVISIONS

The major elements of our budget revisions are listed below. The descriptions contain amounts for each type of budget revision; the tables represent the net revisions to each classification of expenditure.

Fund 114 - General Purpose Fund

The major revisions to the General Purpose Fund include transfers out to the Self-Sustaining Fund to correct/backfill Apprenticeship for prior year benefits costs (\$28,021), to the Categorical Fund for salary backfill (\$68,559), and to the Special Education Fund for salary backfill (\$172,774).

Sources Account Series		Uses Account Series	
0xxx - Revenue	\$ 122	7000 - Transfers/Other Outgo	\$ 269,354
3000 - Employee Benefits	28,021		
5000 - Operating Expenses	241,211		
Totals	\$ 269,354		\$ 269,354

Fund 115 - Self-Sustaining Fund

The major revisions to the Self-Sustaining Fund include transfers in from the General Purpose Fund to correct/backfill Apprenticeship for prior year benefits costs (\$28,021), and from the Categorical Fund for Medical Administration Activities (\$60,034).

Sources Account Series		Uses Account Series	
7000 - Transfers/Other Sources	\$ 88,055	3000 - Employee Benefits	\$ 28,021
		5000 - Operating Expenses	60,034
Totals	\$ 88,055		\$ 88,055

Fund 121/131 - Categorical Fund

The major revisions to the Categorical Fund include a transfer in from the General Purpose Fund for salary backfill (\$68,559) and a corresponding increase to classified salaries; an increase to revenue and corresponding transfer out to the Self-Sustaining Fund for Medical Administration Activities (60,034); and an increase to Health Services revenue and corresponding expenses as a result of a health fee increase (\$89,971).

Sources Account Series		Uses Account Series	
0xxx - Revenue	\$ 89,971	2000 - Classified Salaries	\$ 68,559
7000 - Transfers/Other Sources	68,559	5000 - Operating Expenses	29,937
		7000 - Transfers/Other Outgo	60,034
Totals	\$ 158,530		\$ 158,530

Fund 122 - Special Education Fund

The major revision to the Special Education Fund includes a transfer in from the General Purpose Fund for salary backfill (\$172,664) and a corresponding increase to operating expenses.

Sources Account Series		Uses Account Series	
7000 - Transfers/Other Sources	\$ 172,774	5000 - Operating Expenses	\$ 172,774
Totals	\$ 172,774		\$ 172,774

AYES _____
NOES _____
ABSENT _____

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on November 7, 2011.

Linda M. Thor, Ed.D.
Secretary to the Board

RESOLUTION
2011-32

Whereas, Title V, Section 58199, requires that the total amount budgeted as the proposed expenditure of the district for each major classification of district expenditures listed in the district budget forms shall be the maximum amount which may be expended for that classification of expenditures for the school year, and

Whereas, the Board of Trustees, by resolution, approved by a majority of the members, may provide for the transfer between expenditure classifications,

Be it therefore resolved, that transfers between expenditure classifications be approved as follows:

BUDGET TRANSFERS

Fund 114 - General Purpose Fund

From Account Series

5000 - Operating Expenses \$ 4,637,205

To Account Series

1000 - Certificated Salaries \$ 47,907

2000 - Classified Salaries 1,297,542

3000 - Employee Benefits 155,323

4000 - Materials and Supplies 3,030,856

6000 - Capital Outlay 105,577

Totals **\$ 4,637,205**

\$ 4,637,205

AYES

NOES

ABSENT

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on November 7, 2011.

Linda M. Thor, Ed.D.
Secretary to the Board