

## **Board of Trustees Agenda Item**

**Meeting Date:** November 5, 2012

**Title of Item:** Resolutions to Adopt Budget Revisions and Transfers

### **Background and Analysis:**

Presented to the Board are the 2012-13 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  
2012-48**

**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 a transfer in from the Foundation for salary backfill (\$6,547), a transfer in from the Special Education Fund for recruitment costs (\$800), and transfers out to the Special Education Fund for salary backfill (\$57,653).

Sources Account Series			Uses Account Series		
0xxx	- Revenue	\$ 6,547	5000	- Operating Expenses	\$ 800
1000	- Certificated Salaries	37,628	7000	- Transfers/Other Outgo	57,653
2000	- Classified Salaries	2,758			
3000	- Employee Benefits	10,720			
7000	- Transfers/Other Sources	800			
<b>Totals</b>					
		\$ 58,453			\$ 58,453

**Fund 115 - Self-Sustaining Fund**

The major revisions to the Self-Sustaining Fund includes transfers in from the Restricted & Categorical Fund for Medical Administration Activities (\$74,716).

Sources Account Series			Uses Account Series		
7000	- Transfers/Other Sources	\$ 74,716	5000	- Operating Expenses	\$ 74,716
<b>Totals</b>					
		\$ 74,716			\$ 74,716

**Fund 121/131 - Restricted & Categorical Fund**

The major revisions to the Restricted & Categorical Fund includes transfers out to the Self-Sustaining Fund for Medical Administration Activities (\$74,716).

Sources Account Series			Uses Account Series		
5000	- Operating Expenses	\$ 74,716	7000	- Transfers/Other Outgo	\$ 74,716
<b>Totals</b>			<b>\$ 74,716</b>		

**Fund 122 - Special Education Fund**

The major revisions to the Special Education Fund include a transfer out to the General Purpose Fund for recruitment costs (\$800) and transfers in from the General Purpose Fund for salary backfill (\$57,653).

Sources Account Series			Uses Account Series		
5000	- Operating Expenses	\$ 800	1000	- Certificated Salaries	\$ 43,351
7000	- Transfers/Other Sources	\$ 57,653	2000	- Classified Salaries	\$ 2,758
			3000	- Employee Benefits	\$ 11,545
			7000	- Transfers/Other Outgo	\$ 800
<b>Totals</b>			<b>\$ 58,453</b>		

AYES \_\_\_\_\_  
NOES \_\_\_\_\_  
ABSENT \_\_\_\_\_

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on November 5, 2012.

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

**RESOLUTION  
2012-47**

**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      \$ 1,526,312

**To Account Series**

2000 - Classified Salaries      \$ 1,098,303

4000 - Materials and Supplies      277,352

6000 - Capital Outlay      150,657

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**Totals**      **\$ 1,526,312**

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**\$ 1,526,312**

AYES

NOES

ABSENT

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Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on November 5, 2012.

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