

LOS ALTOS SCHOOL DISTRICT

Resolution 17/18-19

AUTHORIZATION TO INCREASE/DECREASE INCOME AND EXPENDITURES

WHEREAS: The Los Altos School District Board Of Education on June 12, 2017 adopted a Final Budget for 2017-18; and

WHEREAS: After the adoption of the Budget, Adjustments to the Budget need to be made during the year.

NOW, THEREFORE BE IT RESOLVED that pursuant to Education Code Section 42610 the following revisions be made to the 2017-2018 Budget:

GENERAL FUND

UNRESTRICTED SUB-FUND 010

REVENUE/INTERFUND TRANSFERS

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
8011	State Aid	\$ 4,682
8012	EPA	82
8021	Homeowners Exemption	(11,293)
8041	Secured Roll Taxes	232,469
8042	Unsecured Roll Taxes	120,218
8096	Transfer from District to Charter School	(33,929)
8550	Mandated Cost Reimbursements	440,531
8590	All Other State Revenue	1,095
8621	Parcel Taxes	64,899
8650	Leases and Rentals	4,576
8651	User Fees	171,305
8699	All Other Local Revenue	16,942
8980	Contributions Unrestricted Rev. to Restricted	(781,147)
	TOTAL REVENUE	\$ 230,430
9790	FUND BALANCE	\$ 230,430

GENERAL FUND

UNRESTRICTED SUB-FUND 010

EXPENDITURES

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
1000	Certificated Salaries	\$ 512,709
2000	Classified Salaries	63,971
3000	Employee Benefits	(103,760)
4000	Books & Supplies	357,159
5000	Services & Other Operating Expenses	59,560
6000	Capital Outlay	(54,500)
7000	Other Outgo	(2,507)
	TOTAL EXPENSE	\$ 832,632
9790	FUND BALANCE	\$ (832,632)

GENERAL FUND
UNRESTRICTED SUB-FUND 018
EXPENDITURES

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
4000	Books & Supplies	\$ (200,000)
5000	Services & Other Operating Expenses	48,619
	TOTAL EXPENSE	<u>\$ (151,381)</u>
9790	FUND BALANCE	\$ 151,381

GENERAL FUND
UNRESTRICTED SUB-FUND 030
REVENUE/INTERFUND TRANSFERS

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
8660	Interest	\$ 50,000
8699	All Other Local Revenue	<u>\$ 336,960</u>
	TOTAL REVENUE	<u>\$ 386,960</u>
9790	FUND BALANCE	\$ 386,960

GENERAL FUND
UNRESTRICTED SUB-FUND 030
EXPENDITURES

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
5000	Services & Other Operating Expenses	<u>\$ 378,137</u>
	TOTAL EXPENSE	<u>\$ 378,137</u>
9790	FUND BALANCE	\$ (378,137)

RESTRICTED SUB-FUND 060
REVENUE/INTERFUND TRANSFERS

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
8290	Title I - Basic Grant	\$ 7,332
8290	Title II - Improving Teacher Quality	(4,890)
8290	Title III - Immigrant Education Program	4,407
8290	Title III - Limited English Proficiency	3,648
8560	State Lottery Revenue	22,997
8590	All Other State Revenue	585,770
8590	STRS On-Behalf Pension Contribution	414,514
8695	LAEF Support	(150,000)
8699	All Other Local Revenue	17,885
8980	Contributions from Unrestricted Funds	(13,554)
	TOTAL REVENUE	<u>\$ 888,109</u>
9790	FUND BALANCE	\$ 888,109

GENERAL FUND
RESTRICTED SUB-FUND 060
EXPENDITURES

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
1000	Certificated Salaries	\$ (111,096)
2000	Classified Salaries	12,132
3000	Employee Benefits	385,439
4000	Books & Supplies	138,315
5000	Services & Other Operating Expenses	705,196
7000	Other Outgo	(378)
	TOTAL EXPENSE	<u>\$ 1,129,608</u>
9790	FUND BALANCE	\$ (1,129,608)

GENERAL FUND**TRANSPORTATION SUB-FUND 070****REVENUE/INTERFUND TRANSFERS**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
8980	Contributions from Unrestricted Funds	\$ 73,000
	TOTAL REVENUE	\$ 73,000
9790	FUND BALANCE	\$ 73,000

GENERAL FUND**TRANSPORTATION SUB-FUND 070****EXPENDITURES**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
5000	Services & Other Operating Expenses	\$ 73,000
	TOTAL EXPENSE	\$ 73,000
9790	FUND BALANCE	\$ (73,000)

GENERAL FUND**SPECIAL EDUCATION SUB-FUND 080****REVENUE/INTERFUND TRANSFERS**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
8097	Property Taxes Transfers	\$ 20,443
8181	Special Education - Entitlement	(8,441)
8182	IDEA - Preschool Grant	15,091
8182	IDEA - Mental Health Services to Sp. Ed. Students	5,427
8182	IDEA - Preschool staff Development	29
8590	All Other State Revenue	(4,606)
8699	All Other Local Revenue	100,000
8980	Contributions from Unrestricted Funds	721,701
	TOTAL REVENUE	\$ 849,644
9790	FUND BALANCE	\$ 849,644

GENERAL FUND**SPECIAL EDUCATION SUB-FUND 080****EXPENDITURES**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
1000	Certificated Salaries	\$ 215,901
2000	Classified Salaries	251,585
3000	Employee Benefits	120,230
4000	Books & Supplies	21,074
5000	Services & Other Operating Expenses	238,029
7000	Other Outgo	2,825
	TOTAL EXPENSE	\$ 849,644
9790	FUND BALANCE	\$ (849,644)

SPECIAL RESERVE Postemployment Benefits FUND 200**REVENUE/INTERFUND TRANSFERS**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
8660	Interest	\$ 5,000
8912	Between General Fund and Special Reserve	(60)
	TOTAL REVENUE	\$ 4,940
9790	FUND BALANCE	\$ 4,940

BUILDING FUND SUB-FUND 210**EXPENDITURES**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
5000	Services & Other Operating Expenses	\$ 3,000
	TOTAL EXPENSE	\$ 3,000
9790	FUND BALANCE	\$ (3,000)

BOND FUND SUB-FUND 211**REVENUE/INTERFUND TRANSFERS**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
8660	Interest	\$ 5,000
	TOTAL REVENUE	\$ 5,000
9790	FUND BALANCE	\$ 5,000

BOND FUND SUB-FUND 211**EXPENDITURES**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
5000	Services & Other Operating Expenses	\$ 87,500
	TOTAL EXPENSE	\$ 87,500
9790	FUND BALANCE	\$ (87,500)

CAPITAL FACILITIES - FUND 250**REVENUE/INTERFUND TRANSFERS**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
8660	Interest	\$ 925
8681	Mitigation/Developer Fees	850,000
	TOTAL REVENUE	\$ 850,925
9790	FUND BALANCE	\$ 850,925

CAPITAL FACILITIES - FUND 250**EXPENDITURES**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>INCREASE/(DECREASE)</u>
6000	Capital Outlay	\$ 60,000
	TOTAL EXPENSE	\$ 60,000
9790	FUND BALANCE	\$ (60,000)

PASSED AND ADOPTED BY THE Board of Trustees of the Los Altos School District
at a regular meeting of the Board held December 11, 2017, by the
following vote:

AYES:

NOES:

ABSENT:

I, Jeff Baier, Secretary to the Board, hereby certify that the foregoing is a full, true and correct copy of a resolution adopted by the Board at a regular meeting thereof held at its regular place of meeting on the date shown above and by the vote above stated, which resolution is on file in the office of the said board.

Jeff Baier,
Secretary to the Board of Trustees