



Agenda Item Details

Meeting	Nov 09, 2022 - Regular Meeting of the Board of Trustees
Category	9. CONSENT - ADMINISTRATIVE SERVICES
Subject	9.04 Appropriation Transfers and Budget Revisions Summary
Type	Action (Consent)
Recommended Action	It is recommended that the Board of Trustees approves the appropriation transfers within the Unrestricted General Fund (\$575,379), Restricted General Fund (\$1,453,796), Child Development Fund (\$12,157), Bond Construction Fund No.2 (\$2,920), 2017 BAN Construction Fund (\$3,000), Bond Construction Fund No. 4 (\$28,090), and Associated Students Trust Fund (\$500), pursuant to the California Code of Regulations, Title 5, Section 58307. Further authorization is requested to approve the budget revisions and allow expenditures within the Unrestricted General Fund (\$226,062) and Restricted General Fund (\$10,000), pursuant to the California Code of Regulations, Title 5, Section 58308.

Prepared by: Rosa Royce

BACKGROUND

While all departments attempt to project their expenditures accurately, situations occur that make it necessary to submit appropriation transfers and budget revisions. Many times, an amount is budgeted, but the specific areas of expenditures are not determined until a later date. In these cases, the funds are then revised to the specific accounts.

ANALYSIS AND FISCAL IMPACT

Pursuant to the California Code of Regulations, Title 5, Sections 58307 and 58308, transfers of funds from the fund balance to any expenditure classification, or between expenditure classifications and budget revisions, can be made at any time with approval of the Board of Trustees. Any transfer from the fund balance to any expenditure classification must be approved by a two-thirds vote of the members of the Board of Trustees.

Funding Sources

See attached document for details.

[ATTACHMENT-Appropriation Transfers and Budget Revisions Summary.pdf \(101 KB\)](#)

All matters listed under Consent Calendar are considered by the Board of Trustees to be routine or sufficiently supported by back-up information as to not require additional discussion. Consent Calendar items will be enacted by one motion. There will be no separate discussion on these items prior to the time the board votes on them, unless a Board member requests a specific item be removed from the Consent Calendar for discussion and a separate vote. Public comment on Consent Calendar items from anyone completing a card will be heard prior to the board's vote on the Consent Calendar.

Motion & Voting

It is recommended that the Board of Trustees approves the Consent Calendar. as presented.

<https://go.boarddocs.com/ca/mtsac/Board.nsf/Public#>

~~This document and the Board of Trustees approve and consent entirely, as presented.~~

Motion by Peter Hidalgo, second by Manuel Baca.

Final Resolution: Motion Carries

Yea: Jay Chen, Judy Chen Haggerty, Laura Santos, Manuel Baca, Robert Hidalgo, Gary Chow, Peter Hidalgo

Abstain: Student Trustee

DATE: November 9, 2022

ATTACHMENT

SUBJECT: Appropriation Transfers Summary and Budget Revisions Summary

APPROPRIATION TRANSFERS
For the period 9/17/22 - 9/28/22

Unrestricted General Fund - 11

From:

<u>Budget Classification</u>	<u>Amount</u>
4000 Supplies/Materials	\$ 74,355
7940 Assigned Fund Balance	408,024
7950 Unassigned Fund Balance	93,000
Total	\$ 575,379

To:

<u>Budget Classification</u>	<u>Amount</u>
1000 Academic Salaries	\$ 92,301
2000 Classified/Other Nonacademic Salaries	76,222
3000 Employee Benefits	25,227
5000 Other Operating Expenses/Services	195,122
6000 Capital Outlay	186,507
Total	\$ 575,379

Restricted General Fund - 17

From:

<u>Budget Classification</u>	<u>Amount</u>
4000 Supplies/Materials	\$ 87,761
5000 Other Operating Expenses/Services	1,366,035
Total	\$ 1,453,796

To:

<u>Budget Classification</u>	<u>Amount</u>
1000 Academic Salaries	\$ 515,082
2000 Classified/Other Nonacademic Salaries	501,330
3000 Employee Benefits	156,572
6000 Capital Outlay	134,435
7000 Other Outgo	146,377
Total	\$ 1,453,796

Child Development Fund - 33

From:

<u>Budget Classification</u>	<u>Amount</u>
2000 Classified/Other Nonacademic Salaries	\$ 12,157
Total	\$ 12,157

To:

<u>Budget Classification</u>	<u>Amount</u>
4000 Supplies/Materials	\$ 8,817
5000 Other Operating Expenses/Services	3,340
Total	\$ 12,157

Bond Construction Fund No. 2 - 45

From:

<u>Budget Classification</u>	<u>Amount</u>
6000 Capital Outlay	\$ 2,920
Total	\$ 2,920

To:

<u>Budget Classification</u>	<u>Amount</u>
4000 Supplies/Materials	\$ 2,920
Total	\$ 2,920

2017 BAN Construction Fund - 47

From:

<u>Budget Classification</u>	<u>Amount</u>
6000 Capital Outlay	\$ 3,000
Total	\$ 3,000

To:

<u>Budget Classification</u>	<u>Amount</u>
4000 Supplies/Materials	\$ 3,000
Total	\$ 3,000

Bond Construction Fund No. 4 - 49

From:

<u>Budget Classification</u>	<u>Amount</u>
6000 Capital Outlay	\$ 28,090
Total	\$ 28,090

To:

<u>Budget Classification</u>	<u>Amount</u>
4000 Supplies/Materials	\$ 18,090

5000	Other Operating Expenses/Services	\$	10,000
Total		\$	28,090

Associated Students Trust Fund - 71

From:

<u>Budget Classification</u>	<u>Amount</u>
5000 Other Operating Expenses/Services	\$ 500
Total	\$ 500

To:

<u>Budget Classification</u>	<u>Amount</u>
4000 Supplies/Materials	\$ 500
Total	\$ 500

BUDGET REVISIONS
For the period 9/17/22 - 9/28/22

Unrestricted General Fund - 13

Revenue:

<u>Budget Classification</u>	<u>Amount</u>
882001 Mt SAC Foundation	\$ 4,900
882002 Men's Basketball Program	130
883900 Training Source-Contract Instruction	3,495
884007 Planetarium	51
884008 Box Office	2,497
884010 Restaurant at Business Division	300
884023 Athletic Operations	9,270
884023 Championship Events	5,160
885000 Campus Facility Rentals	129,909
887730 Architecture/Design, Production Fees	1,000
887730 Arts, Print Making Fees	864
887730 Business, Color Copy/Laser Fee	14
887730 Ceramics, Clay Fees	4,039
887730 Commercial Art, Print Fees	60
887730 First Aid and CPR Fees	1,232
887730 Interior Design/Fashion, Print Fees	10
887730 Photographics, Production Fees	1,110
887750 Floral Design, Material Fees	14,500
888107 Parking-Facility Rental	6,000
888500 Flight Training Program	36,591
888500 Pep Squad Cheer	1,220
888545 Aircraft Maintenance Fees	525
888545 Welding Certification	100

889005	Athletic Operations	\$	1,060
889005	Men's Soccer Program		1,200
889005	Music-Choral Program		225
889005	Women's Soccer Program		600
Total		\$	226,062

Expenditures:

Budget Classification

1000	Academic Salaries	\$	429
2000	Classified/Other Nonacademic Salaries		17,966
3000	Employee Benefits		1,642
4000	Supplies/Materials		34,909
5000	Other Operating Expenses/Services		80,354
6000	Capital Outlay		90,762
Total		\$	226,062

Restricted General Fund - 17

Revenue:

Budget Classification

882000	2022-23 Sloan Scholars Mentoring Network	\$	10,000
Total		\$	10,000

Expenditures:

Budget Classification

4000	Supplies/Materials	\$	4,900
7000	Other Outgo		5,100
Total		\$	10,000