

(ACTION)

**TO:** LBCC Board of Education  
**FROM:** Greg Hamann, President  
**PREPARED BY:** Dave Henderson, Vice President, Finance and Operations  
**DATE:** November 22, 2017  
**TOPIC:** **Make Appropriations Between Expenditure Categories to Reflect Activity During the Current Year**

**RESOLUTION 07-18  
GENERAL SUMMARY**

Resolution 07-18 transfers funds between expenditure categories per ORS 291.463 (1). The purpose is to realign appropriations to reflect actual activity during the current year.

General Fund:

Transfers \$261,963 from Contingency to Personal Services. This will pay for the salary and benefit increases that were approved too late in the budget process for contracted management (\$128,118) and part-time faculty (\$104,066) and part-time classified (\$29,779).

Enterprise Fund:

Transfers \$4,127 from Contingency-Designated Personnel to Personal Services. This will pay for the salary and benefit increases for contracted management.

WHEREAS, the need exists for such a realignment as detailed, and

WHEREAS, the transfer of appropriations does not result in expenditure authority above amounts originally authorized, be it hereby

RESOLVED, that the Linn-Benton Community College Board of Education authorize the reclassification of appropriations as follows as required by ORS 291.463 (1).

<b>General Fund</b>	<b>Appropriations through RES 43-17</b>	<b>To</b>	<b>From</b>	<b>Appropriations through RES 07-18</b>
Personnel Services	\$ 43,100,318	\$ 261,963	\$	\$ 43,362,281
Materials & Services	5,447,542			5,447,542
Capital Outlay	91,748			91,748
Transfers Out	1,571,487			1,571,487
Contingency:	-			-
Designated-Fund Bal.	5,557,631		261,963	5,295,668
Undesignated	-			-
<b>TOTAL</b>	<b>\$ 55,768,726</b>	<b>\$ 261,963</b>	<b>\$ 261,963</b>	<b>\$ 55,768,726</b>

<b>Enterprise Fund</b>	Appropriations through RES 43-17	To	From	Appropriations through RES 07-18
Personnel Services	\$ 1,079,503	\$ 4,127	\$ -	\$ 1,083,630
Materials & Services	4,308,487			4,308,487
Capital Outlay	113,500			113,500
Transfers Out	105,490			105,490
Contingency	5,666		4,127	1,593
<b>TOTAL</b>	<b>\$ 5,612,646</b>	<b>\$ 4,127</b>	<b>\$ 4,127</b>	<b>\$ 5,612,646</b>

**RECOMMENDATION TO THE BOARD:** That the Board of Education, Linn-Benton Community College, approves Resolution 07-18 to appropriate the funds for their intended purpose.

**ACTION TAKEN:** \_\_\_\_\_

**DATE:** \_\_\_\_\_

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**CHAIR OF THE BOARD**

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**CLERK OF THE BOARD**