

A RESOLUTION AUTHORIZING A TRANSFER OF APPROPRIATIONS FOR THE CITY OF LEBANON 2025-2026 BUDGET	))))	RESOLUTION NO. 2026-13
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WHEREAS, ORS 294.463(1) allows for the governing body to adopt a resolution to transfer appropriations for a specific purpose or purposes; and,

WHEREAS, adjustments are needed within personnel budgets to cover costs associated with employee retirements, realignments/additional support, and accrual cash outs in accordance with City policy; and,

WHEREAS, the City experienced unplanned expenditures to procure a new copier for Municipal Court functions, hire a consultant to walk through needs for an upcoming jail operating levy election, support services for individuals experiencing houselessness, and staffing support for the City's RV park and at Cheadle Lake; and,

WHEREAS, the City incurred software costs unanticipated when the budget was constructed and adopted; and,

WHEREAS, additional attorney costs were incurred to defend the City against a LUBA appeal.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF LEBANON AS FOLLOWS:

Section 1. Authorizes the following transfer of appropriations of the 2025-2026 budget:

Account	Description	Adopted Budget	Adjustment	Amended Budget
<u>General Fund</u>				
<i>Municipal Court</i>				
100-141-50001	Salaries	195,189	45,000	240,189
100-141-51015	FICA	14,547	6,453	21,000
100-141-51015	PERS	61,609	18,891	80,500
100-141-72500	Office Equipment	-	6,283	6,283
<i>Library</i>				
100-165-50001	Salaries	250,362	21,500	271,862
100-165-51030	Insurance – HRA	5,100	5,950	11,050

Account	Description	Adopted Budget	Adjustment	Amended Budget
<i>Police</i>				
100-180-50001	Salaries	4,054,278	68,400	4,122,678
100-180-50600	Overtime	100,000	100,000	200,000
100-180-51005	FICA	313,181	23,000	336,181
100-180-51015	PERS	1,336,963	78,378	1,415,341
100-181-61130	Contract Services	-	19,250	19,250
<i>Non-Departmental</i>				
100-195-61130	Contract Services	513,623	30,000	543,623
100-195-72300	Improvements	7,000	8,000	15,000
<i>Parks</i>				
100-410-61130	Contract Services	18,000	15,000	33,000
100-950-80001	Contingency	526,717	(266,105)	260,612
<u>Admin Internal Service</u>				
<i>Human Resources</i>				
200-116-50001	Salaries	145,199	8,500	153,699
200-116-51005	FICA	11,108	700	11,808
200-116-61130	Contract Services	2,200	5,000	5,300
200-116-61240	Dept/Op Expense	300	5,000	5,300
<i>City Attorney</i>				
200-120-61014	City Attorney	216,000	3,600	219,600
<i>City Recorder</i>				
200-130-50005	P.T. Salary	39,345	17,655	57,000
200-130-51005	FICA	10,559	1,000	11,559
200-130-51015	PERS	40,138	1,000	41,138
200-130-51025	Insurance – Health	9,826	3,300	13,126
200-130-61130	Contract Services	20,000	3,500	23,500

Account	Description	Adopted Budget	Adjustment	Amended Budget
200-950-80000	Contingency	99,467	(49,255)	50,212
<u>Custodial Internal Services</u>				
<i>Custodial/Building Maintenance</i>				
220-400-50001	Salaries	132,122	12,000	144,122
220-400-51005	FICA	10,235	1,000	11,235
220-400-51015	PERS	42,321	4,000	46,321
220-400-51025	Insurance – Health	33,972	2,500	36,472
220-400-51036	Insurance – Life/LTD	296	30	326
220-400-51040	Insurance – Disability	527	50	577
220-950-80000	Contingency	133,508	(19,580)	113,928
<u>Water Fund</u>				
<i>Water Distribution</i>				
430-430-50001	Salaries	355,232	38,000	393,232
430-430-50250	Temp Employee Wages	-	25,000	25,000
430-430-51005	FICA	27,020	2,000	29,020
430-430-51025	Insurance – Health	68,620	30,000	98,620
430-430-51030	Insurance – HRA	12,410	3,600	16,010
<i>Water Treatment Plant</i>				
430-433-50001	Salaries	245,277	46,500	291,777
430-433-50600	Overtime	10,599	5,200	15,799
430-433-51005	FICA	18,435	4,700	23,135
430-433-51015	PERS	73,995	10,200	84,195
430-950-80005	Contingency	294,000	(165,200)	128,800
<u>Wastewater Fund</u>				
470-470-50250	Temporary Empl Wage	-	60,000	60,000
470-950-80005	Contingency	212,472	(60,000)	152,472

<u>Account</u>	<u>Description</u>	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
<u>Building Fund</u>				
527-173-50001	Salaries	62,073	18,250	80,323
527-950-80005	Contingency	18,250	(18,250)	-
<u>LINX Fund</u>				
569-355-50001	Salaries	578,942	(146,539)	432,403
569-355-50005	P.T. Salary	33,652	191,933	225,585
569-355-51005	FICA	48,131	3,844	51,975
569-355-51015	PERS	185,320	(305)	185,015
569-355-51025	Insurance – Health	97,084	24,467	121,551
569-950-80005	Contingency	73,400	(73,400)	-

Section 2. Section 1 of this resolution are effective immediately upon passage,

Passed by the Lebanon City Council and executed by the Mayor on this 24th day of June, 2026 by a vote of _____ yeas and _____ nays.

CITY OF LEBANON, OREGON

Kenneth Jackola, Mayor ☐
Michelle Steinhebel, Council President ☐

ATTEST:

Julie Fisher, MMC, City Recorder