



MEMORANDUM

Finance Department

To: Chair Jackola & Lebanon Urban Renewal Agency Board
Ron Whitlatch, Agency Manager & Budget Officer

Date: October 8, 2025

From: Brandon Neish, Finance Director

Subject: FY25 Budget Amendments

I. INTRODUCTION

Oregon Local Budget Law, ORS 294, allows for either the transfer of appropriations or a supplemental budget to increase expenditure authority after a budget has been adopted. The 2025 fiscal year budget was adopted by the Board on June 12, 2024. ORS 294.463(1) allows for the Agency Board to transfer existing expenditure authority from one budget line to another.

II. CURRENT REPORT

There are two adjustments outlined in Resolution No. 2025-20 necessary to cover expenditures expenditures that fell in various lines within the North Gateway Urban Renewal District (URD) budget.

When the budget was adopted initially, \$77,494 was budgeted in the contract services line under materials & services. This budget was originally intended for personnel lines and was an oversight with the new budget software which did not yet have personnel accounts within the URD. The personnel budget is new for 2025 as the City of Lebanon allocated staff time from the Engineering Department to begin work on needed infrastructure and traffic projects. The adjustment herein requests authorization to transfer the adopted contract services budget to personnel to cover needed costs.

Additionally within the North Gateway URD budget, two additional expenditures landed in materials & services that were unplanned for the fiscal year. The first was for work being done by a contracted entity to review the URD boundary. Second, new furniture at the Senior Center, which is included as a project in the District's improvement plans, landed in department operating expense since the purchases did not exceed the capitalization threshold. The transfer resolution seeks to redistribute \$10,085 from the Improvements line (original budget of \$500k) to materials & services to comply with ORS 294.

III. RECOMMENDATION

- Adopt Resolution No. 2025-20 authorizing a transfer in budget appropriations.

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