



**Resolution No. 05-2026**  
**A Resolution to Adopt Line-Item Transfers for Fiscal Year 2025/2026**

WHEREAS, due to unknown expenditures at the time of budgeting, per ORS 294.463, and

WHEREAS, the Lebanon Fire District Board of Directors has determined an adjustment in appropriations in the General Fund is needed for the purpose of reclassifying previously appropriated costs,

BE IT RESOLVED, by the Board of Directors of the Lebanon Fire District: The budget for fiscal year 2025/2026 is hereby amended, and the amounts appropriated by the Board of Directors under Resolution 03-2025 for the General Fund are hereby amended as follows:

<b>Expenses</b>				
Account Number	Description	Adopted Budget	Budget Increase (Decrease)	Revised Budget
020-201-500001	Fire Chief	\$ 112,800.00	\$ 27,831.13	\$ 140,631.13
020-201-614010	Unemployment	\$ -	\$ 20,149.37	\$ 20,149.37
020-202-500012	Fire Marshal	\$ 148,968.00	\$ 27,359.53	\$ 176,327.53
020-202-500030	Fringe Benefits	\$ 171,285.00	\$ 23,370.37	\$ 194,655.37
020-206-500013	Training Chief	\$ 101,102.00	\$ 15,774.98	\$ 116,876.98
020-210-800060	To Ambulance Fund	\$ 666,747.00	\$ (114,485.38)	\$ 552,261.62

Passed and adopted by the Board of Director of Lebanon Fire District by a vote of \_\_\_ for, \_\_\_ against, and \_\_\_ abstention(s), this 9<sup>th</sup> day of June 2026.

\_\_\_\_\_  
Robert Taylor, President  
Board of Directors

\_\_\_\_\_  
Wyatt King, Secretary/Treasurer  
Board of Directors