

RESOLUTION NO. 2026-32

A RESOLUTION AUTHORIZING TRANSFERS OF APPROPRIATIONS IN THE FY 2026 BUDGET FOR THE GENERAL FUND, PARKING LEASEHOLD FUND, CITY SERVICES FUND, STREETLIGHT FUND, AIRPORT FUND, EMERGENCY SERVICES FUND, AND MISCELLANEOUS FEDERAL AND STATE GRANTS FUND TO REMAIN IN BUDGET COMPLIANCE

Whereas, leased tenant spaces managed through the Parking Leasehold Fund became vacant and needed additional and unbudgeted staff effort to look for new tenants; and

Whereas, IT Telecom in the City Services Fund experienced higher software subscription and technical support costs that were not included in the adopted budget; and

Whereas, an earlier transfer action in the General Fund reduced budgeted transfer expense but the budgeted transfer revenue in the Airport Fund did not get adjusted making the transfers out of balance which is a requirement in Oregon budget law; and

Whereas, the Streetlight Fund experienced higher than budgeted expenses from repair of streetlight poles and write off of streetlight fees; and

Whereas, the Emergency Services Fund needs to reimburse the General Fund for staff time spent working on ambulances to meet minimum staffing requirements; and

Whereas, interest earned from the American Rescue Plan Act funds awarded to the City created a fund balance that can be used to support General Fund services; and

Whereas, these required changes and additional expenses were not included in the FY 2026 budget; and

Whereas, ORS 294.463 allows the City Council to authorize transfers of appropriations within a given fund or between funds by ordinance or resolution.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SALEM, OREGON
RESOLVES AS FOLLOWS:

Section 1. Transfer of appropriations totaling \$971,030 are hereby approved as set forth below:

FOR: Year-end transfer of budget authority to remain in budget compliance in the General Fund, Parking Leasehold Fund, City Services Fund, Streetlight Fund, Airport Fund, Emergency Services Fund, and Miscellaneous Federal and State Grants Fund

General Fund, Parking Leasehold Fund

FROM: General Fund, Non Departmental, Contingency, 101-60961000-61110, \$50,000

TO: General Fund, Non Departmental, Interfund Transfers Out, 101-60961000-62110 \$50,000
ADD: Parking Leasehold Fund, Interfund Transfers In, 180-64403000-39110, \$50,000
ADD: Parking Leasehold Fund, Borrowed and Lent Expense, 180-64403000-53812, \$50,000

General Fund, City Services Fund

FROM: General Fund, Non Departmental, Contingency, 101-6096100-61110, \$25,000
TO: General Fund, Non Departmental, Interfund Transfers Out, 101-6096100-62110, \$25,000
ADD: City Services Fund, IT Telecom, Interfund Transfers In, 355-59170000-39110, \$25,000
ADD: City Services Fund, IT Telecom, Computer Software and Licenses, 355-59170000-52830, \$25,000

Airport Fund

FROM: Airport, Interfund Transfers In, 160-64131500-39110, \$100,000
TO: Airport, Beginning Working Capital, 160-64131500-39910, \$100,000

Streetlight Fund

FROM: PW Streetlight Services, Contingency, 156-58801000-61110, \$100,000
TO: PW Streetlight Services, Other Professional Services, 156-58801000-52670, \$50,000
TO: PW Streetlight Services, Bad Debt – Write Off, 156-58801000-53770, \$50,000

Emergency Services Fund, General Fund

FROM: Emergency Services Fund, Fire EMS Admin Services, Contingency, 320-37401000-61110, \$650,000
TO: Emergency Services Fund, Fire EMS Admin Services, Interfund Transfers Out, 320-37401000-62110, \$650,000
ADD: General Fund, Emergency Operations Division, 101-37202500-39110, \$650,000

Miscellaneous Federal and State Grants Fund, General Fund

FROM: Miscellaneous Federal and State Grants Fund, Misc State Grants, Other Special Payments, 404-60981015-54850, \$46,030
TO: Miscellaneous Federal and State Grants Fund, Federal Relief, Interfund Transfers Out, 404-60981010-62110, \$46,030
ADD: General Fund, Non Departmental, Interfund Transfers In, 101-60961000-39110, \$46,030

Section 2. This resolution is effective upon adoption.

ADOPTED by the City Council this 22nd day of June 2026.

ATTEST:

City Recorder

Checked by: K. Leinenbach

Approved by City Attorney: _____