

CITY OF LYONS

2021 – 2022 Fiscal Year
Budget Proposal



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WELCOME TO THE CITY OF LYONS!

The sign was created by local artists Shilo & Tiffany Smith, Don & Linda Trahan and donated to the City of Lyons. The sign was installed by Seth Philippi for his Eagle Scout project. He had the assistance of family members and his scout troop. It was completed in April 2021.



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AGENDA

To help prevent the spread of COVID-19 and to protect the citizens of our community, the City of Lyons will hold this meeting electronically, in accordance with the State of Oregon Executive Order 20-16. This meeting is being held electronically via www.Zoom.us. Register in advance for this meeting:

<https://us02web.zoom.us/meeting/register/tZUrde6sqz0sGNMK0rERxJvqwAd2OBNS04R7>

You will receive further instructions to join the meeting.

- ❖ Call to Order – by Mayor
 - Pledge of Allegiance
 - Introductions
 - State Revenue Sharing Hearing – Page [40](#) & [42](#)

- ❖ Elect Presiding Officer
 - Can be any member of the committee (*Council or Citizen Member*)
 - Facilitates the meeting

- ❖ Elect Secretary
 - Can be any member of the committee (*Council or Citizen Member*)
 - Records minutes of meeting, budget changes etc
 - Can't be the Budget Officer

- ❖ Hear budget message – presented by Budget Officer

- ❖ Review/revise budget documents

- ❖ Hear and consider public testimony

- ❖ Schedule additional meeting, if necessary (*June 2nd*)

- ❖ Approve the budget, and property tax rate to be imposed (*This action must have the approval of the majority of its members, not just the members present. Council quorum is required, appointed member quorum not required.*)

- ❖ Adjournment

The budget hearing is scheduled for June 22nd, 6:30pm at City Hall. (*The appointed citizen members of the budget committee are welcome to attend the budget hearing but are not required to be present.*)

INTRODUCTION

BUDGET COMMITTEE MEMBERS

MAYOR

Lloyd Valentine

COUNCILORS

Troy Donohue
Jessica Ritchie
Mike Wagner
W. Diane Hyde

CITIZENS

Cindy Wagner
Jerry Tabler
Jesse O'Dell
Ginger Griffith
Vacant

BUDGET OFFICER

Micki Valentine

PROPERTY

City Hall, 449 5th St



Lyons Public Library, 279 8th St



Lyons City Park, 449 5th St



Freres Park, 13th Street



Cemetery, 45883 Lyons-Mill City Drive



Shop, 13th Street



OFFICIALS

CITY COUNCIL

MAYOR	Lloyd Valentine	Term expires 12/31/2022
MAYOR PRO TEM	Jessica Ritchie	Term expires 12/31/2022
COUNCILOR	Troy Donohue	Term expires 12/31/2022
COUNCILOR	Mike Wagner	Term expires 12/31/2024
COUNCILOR	W. Diane Hyde	Term expires 12/31/2024

CITIZEN BUDGET COMMITTEE

Cindy Wagner	Term expires 12/31/2021
Jerry Tabler	Term expires 12/31/2023
Jesse O'Dell	Term expires 12/31/2021
Ginger Griffith	Term expires 12/31/2023
Vacant	Term expires 12/31/2023

PLANNING COMMISSION

Ginger Griffith – Chair	Term expires 12/31/2021
Jerry Tabler	Term expires 12/31/2023
Ned Holt	Term expires 12/31/2021
Sharon Durbin	Term expires 12/31/2023
Mel Hanna	Term expires 12/31/2023

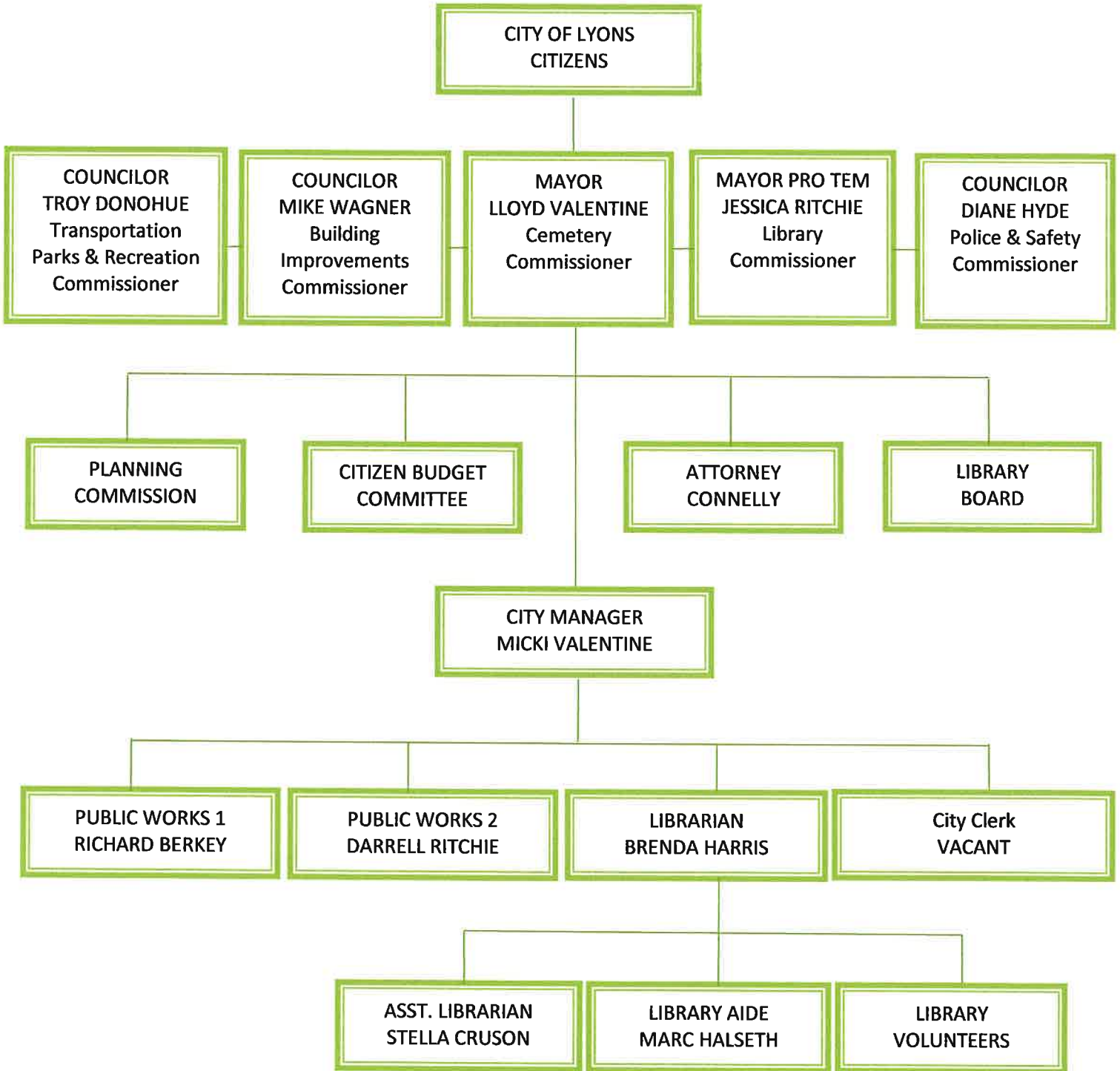
LIBRARY BOARD

Amy Shield - Chair
Tammy McKim
Meg Hebing
Cathy Griswold
Vacant

STAFF

CITY MANAGER	Micki Valentine
CITY CLERK	Vacant
LIBRARIAN	Brenda Harris
ASSISTANT LIBRARIAN	Stella Cruson
LIBRARY AIDE	Marc Halseth
PUBLIC WORKS 1	Richard Berkey
PUBLIC WORKS 2	Darrell Ritchie

ORGANIZATIONAL CHART



EVENTS

COVID-19 remains to be a challenge for schools, businesses, and to the rest of us!
However, we were still able to hold the City-wide Yard Sale.

We had 7 households participate in the 2020 City-wide Yard Sales



BEACHIE CREEK FIRE

The Beachie Creek Fire devastated our canyon! Properties within the city limits of Lyons did not suffer loss from the fire itself, however our community was affected by the ash fallout and smoke damage. The residents were evacuated as the flames approached our city limits. Fortunately, the flames were held back by the Santiam River on the north side and by firefighters as they protected our eastern side. The road to recovery is underway for our canyon communities but it will be a long process for years to come.



LYONS JOINT MEETING

The City held a joint meeting with the Lyons-Mehama Water District and the Lyons Fire District to thank them for their response to the wildfire and to discuss issues surrounding the wildfire and how we could better serve each other.



2020 Holiday Lighting Contest Winner – The Noah & Aletha Shine Family



2020 Citywide Clean-Up was cancelled due to coronavirus restrictions. It's on for this year!

CITYWIDE CLEAN-UP DAY

MAY 8th 9am - 3pm

Location: North 13th Street at Freres City Park



Counting for the 2020 Census was completed on October 15, 2020.



ELECTION 2020

RESULTS

Mayor Lloyd Valentine	2 year term	517 votes
Councilor Mike Wagner	4 year term	478 votes
Councilor Diane Hyde	4 year term	356 votes
Charter Amendment	473 Yes	233 No

We are currently in the process of updating the code and Council Rules to align with the new charter.



BUDGET MESSAGE

Dear Budget Committee,

It is my pleasure to present the proposed operating budget for the City of Lyons for the fiscal year beginning July 1, 2021 ending June 30, 2022. The main purpose of this budget message is to serve as an introduction to and provide an understanding of the proposed budget. The budget is a fiscal plan for year 2021-2022 and is prepared under generally accepted accounting standards and procedures, in accordance with Oregon State Law.

The proposed budget allows for the continuation of current services. Our current services include: street maintenance, parks, stormwater, library, building and planning, cemetery, and provide for police services.

Year In Review

It was a hard-hitting year as we experienced the effects of a worldwide pandemic, devastating wildfire and evacuation, and historic winter/ice storm!

Although the city of Lyons residents did not sustain any fire damage, properties were affected by the smoke and ash, and were impacted by the evacuation order. Due to the wildfires, the natural gas service was disrupted. Water service was limited. The city became a hub for firefighters, EMS, police services, national guard, American Red Cross, Salvation Army, Santiam Integration Team, and numerous volunteers. It was truly amazing to see the response in our area and all the people stepping up to help in whatever way they could. It continues to be a challenge for our neighboring communities as they overcome the devastation and rebuild.

The Nov 3rd, 2020 election resulted in the passing of our new charter. Mayor Lloyd Valentine and Councilor Mike Wagner were re-elected to their positions. Diane Hyde was elected to the other council seat. They were sworn-in on January 5th, 2021.

The Linn County Sheriff's office has had a changing-of-the-guard within the past few months. Sgt Greg Klein has retired and Sgt Beth Miller has taken his place.

We had a resignation on the budget committee and are looking for someone to fill that position. Mel Hanna has filled the planning commission vacancy. Her work experience with the State of Oregon have equipped her with skills that will assist in our planning needs.

The COVID-19 pandemic continues to present challenges for us all. We continue to modify our public meetings to allow for electronic access via Zoom. The employees are observing precautions and have completed BOLI Covid training requirements.

The Lyons Welcome Sign was installed by Eagle Scout Seth Philippi. Shilo & Tiffany Smith and Don Trahan were the artists who created the sign. The sign was installed near the corner of Juniper and 5th Street.

The cemetery driveway was completed. The sink holes on 7th Street, near the corner of Elm Street, were repaired.

We also placed a new flagpole in front of City Hall.

In the Coming Year

We will continue to work on reviewing and updating our city codes where needed.

We are working with ODOT on a Safe Routes to School Project Identification Program. This program will identify projects that will improve the safety of students walking and biking to school. With the outcome report of this project, we plan to apply for an ODOT grant to place a sidewalk from Mari-Linn School to the corner of 5th Street and Main Street. We also would like to make improvements to the crossing at Fir Street.

Two years ago, our contracted city engineer, fully retired and we are currently in the process of selecting a new city engineer. There has been a lot of interest in developing vacant lots recently, if pursued, will increase our costs for both the city engineer and consulting fees for the city planner. We anticipate filling the position by July 1, 2021.

With COVID-19 continuing to affect our revenue sources due to business disruptions, we will budget more conservatively in anticipation of reduced income such as in building & planning fees, interest rate reduction, and other resources.

Budget Requests

As we considered goals for the future some budget ideas were requested.

- Completion of current projects such as the Welcome Sign.
- Sidewalk for 5th Street
- Upgrade playground equipment
- Improve walking/bikeway paths
- Update development requirements to install sidewalks
- Maintain Streets in good condition
- Small Bobcat with attachments for Public Works
- Make improvements to the shop building – add heat and a bathroom
- Library improvements

American Rescue Plan

We discussed possibilities on how to spend these funds. Projects involving water, sewer, and broadband infrastructure are eligible. There are other possible uses of the funds. We will discuss this further when more details are available.

FINANCIAL INFORMATION

The City's monies are held in trusted accounts to maintain a safe and secure financial status.

COLUMBIA BANK

The City has three accounts with Columbia Bank including:

1. Non-interest bearing checking account used for operating expenses and deposits,
2. Money Market certificate for the Rhoda Trust
3. Certificate of Deposit for the Naue Trust

The two later accounts are donations that are legally required to be held in separate accounts. These two accounts earn minimal interest. They are recorded in the Cemetery Trust Fund.



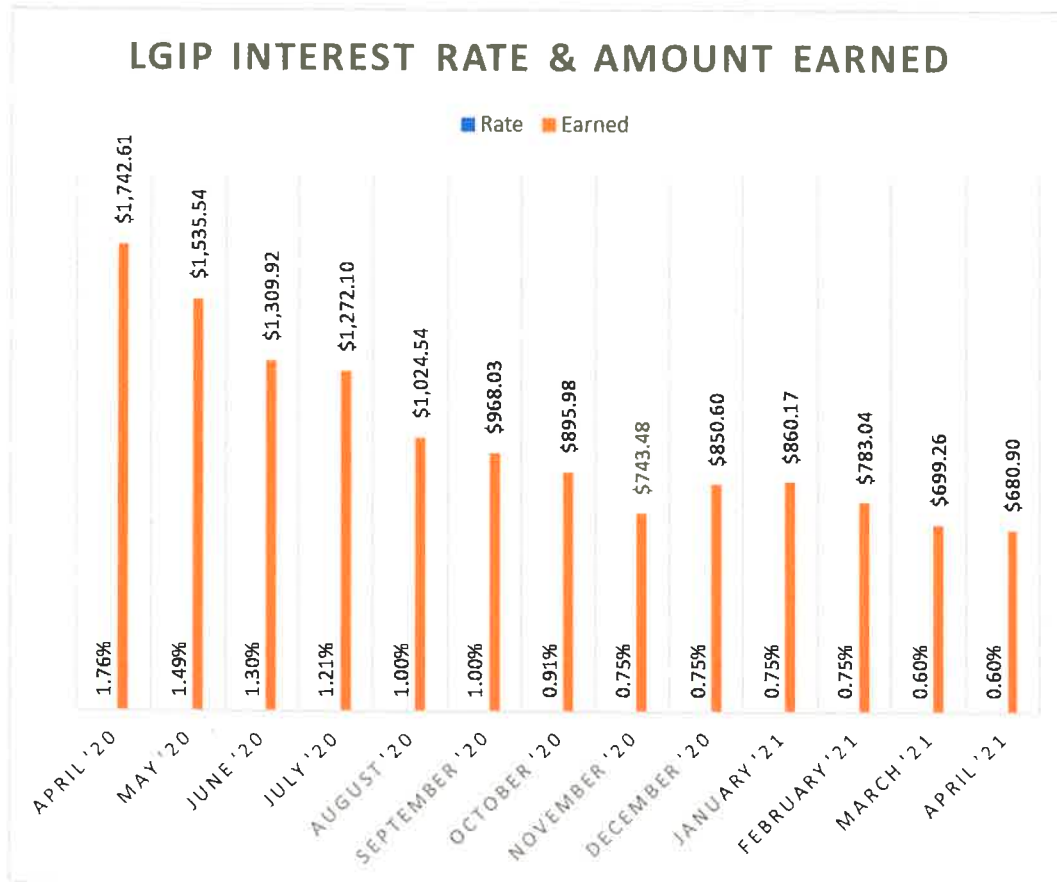
PETTY CASH

The City keeps a small petty cash balance on hand to pay for items such as fuel for equipment, postage due, and to provide change to those who pay in cash.



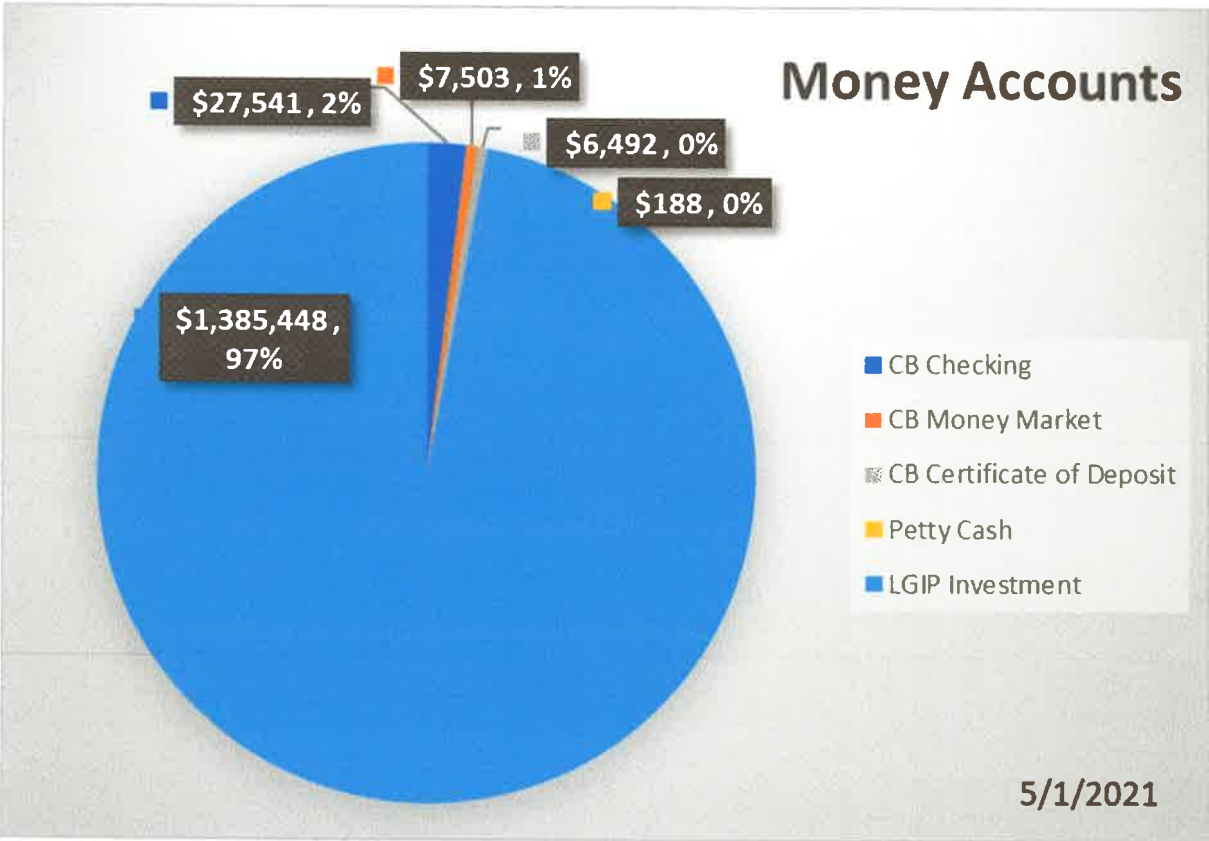
LOCAL GOVERNMENT INVESTMENT POOL (LGIP)

The majority of the City's funds are invested with the LGIP. The LGIP is the City's interest-bearing investment account. The current interest rate is 0.60%. At the beginning of the fiscal year on July 1st the rate was 1.21%. As of May 1, 2021 we have \$1,385,448 invested in the LGIP.



ACCOUNT BALANCES

As of May 1st, 2021, the total amount of funds held by the City of Lyons was \$1,427,172. As described above, the funds are held in separate accounts. This chart shows how the funds are divided among the accounts.



FUND ACCOUNTING

The City manages its money with the use of fund accounting. Fund accounting is a system used by government agencies to manage their money. It emphasizes accountability rather than profitability.

The City's money is divided between these eight different funds:

- ❖ **General Fund** – the money in this fund is used for the day-to-day operations of the City.
This is the fund where most of the City's revenue is recorded, including property tax revenue. Some of this revenue is transferred to other funds for operations and saving.
- ❖ **Library Fund** – the money in this enterprise fund is used for the day-to-day operations of the library. Generally, an enterprise fund should be self-supporting, however the Lyons Public Library is not and relies on money from the general fund for its operations.
- ❖ **Street Fund** – the money in this fund is set-aside for street projects. It is a required special fund to keep track of Oregon gas tax revenue. 1% of the gas tax revenue is used for walkways & bikeways as required by Oregon State law.
- ❖ **Cemetery Fund** – the money in this enterprise fund is set-aside for cemetery operations. It too, relies on money from the general fund to fund its operations and special projects.
- ❖ **Cemetery Trust Fund** – included in this special fund are donations required to keep separate from other funds and is designated for perpetual care.
- ❖ **American Rescue Plan** – A special fund to track Federal funds for COVID-19 relief.
- ❖ **Building Reserve Fund** – the money in this fund is set-aside for the purchase, modification, or repairs of City buildings. It is used to save money for large projects.
- ❖ **Equipment Reserve Fund** – the money in this fund is set-aside for the purchase, modification, and repairs of City equipment. It is used to save money for large purchases.
- ❖

PROPERTY TAXES AND THE PERMANENT RATE

As required by Oregon Budget Law, this budget is balanced between total resources and requirements. The City’s basis of accounting was updated to full Modified Cash Basis of accounting with the adoption of Resolution 557-2021. This was done to reduce our costs associated with GASB 75 actuarial reporting.

To estimate our tax revenue, we use our permanent tax rate, which is **1.8926** per \$1,000 of taxable assessed value. The amount of tax dollars we receive is based on our tax rate times the taxable assessed value of the City. The current year’s value is \$96,596,792. A conservative 3% increase of assessed value is added and a discount of 7% is used in expectation of taxes not to be received due to discounts and failure to pay. Values are based on the 2020-2021 Summary of Assessment and Tax Roll provided by the Linn County Tax Assessor’s office. The 2021-2022 actual values assessed will be determined later in the year and may affect tax revenues.

LINN COUNTY TAX SUMMARY		Assessment & Taxes by District		2020-2021	
	Real Market Value	Taxable Value	Total Value to Compute Tax Rates	Maximum Tax Rate	Taxes Imposed
LYONS	159,279,980	96,596,792	96,596,792	1.8926	\$188,304
http://www.co.linn.or.us/assessorshomep/docs/2020/2020%20Tax%20Summary.pdf					

2020-2021 Value	\$96,596,792
3% Increased Value	+ 2,897,904
2021-2022 Est. Value	\$99,494,696
Rate 1.8926/1,000	x .0018926
Maximum Levy Amount	188,304
Less 7% Uncollectible	-13,181
Anticipated to Receive	175,122

As a reminder, in 1997 Measure 50 was passed to reduce property taxes and control their future growth. This created permanent rates for taxing districts, assigning the rate used at that time. It also reduced assessed values of individual properties and limited annual growth of assessed value to 3 percent. Taxing districts, including cities, can no longer increase their tax rates, even as their needs grow. To fund future needs such as increased police services, new buildings, or new parks it would be necessary for the city to request funds through voter approved bonds. We will continue to face financial challenges with rising minimum wage, increased PERS costs, and annual inflation. We have done an excellent job at cutting our costs, which allows us to save for future building improvements and equipment needs.

BUDGET ORGANIZATION

The budget is organized by fund. Each fund is divided into Resources and Requirements. The funds are:

- ❖ General Fund
- ❖ Library Fund
- ❖ Street Fund
- ❖ Cemetery Fund
- ❖ Cemetery Trust Fund
- ❖ American Rescue Plan Fund
- ❖ Building Reserve Fund
- ❖ Equipment Reserve Fund

The fund expenditures are categorized by object classifications:

- Personnel Services
- Materials & Services
- Contingency
- Capital Outlay
- Debt Service
- Transfers

EXPLANATION OF THE BUDGET DOCUMENT

The budget document consists of budget detail sheets listing resources and expenditures for each fund. The LB-30 is two pages, divided by Allocated and Not Allocated expenses. Allocated expenses are expenses specifically for the program listed. Not Allocated would be an expense shared between different programs within the fund or as designated by Oregon Department of Revenue.

Each detail sheet is separated by columns with historical information to the left of the descriptive column. To the right are columns for the proposed amounts, approved by budget committee, and adopted by council for the 2021-22 fiscal year. Council will adopt the budget on June 22nd during the regular meeting. The adopted budget will then be reported to the Linn County Assessor's office by July 15th.

More detailed information is provided within classifications including:

- Revenue
- Expenditures
 - Personnel Services
 - Materials and Services
 - Capital Outlay
- Debt Service – the City has no debt service.
- Interfund Transfers

- Contingencies
- Special Payments – the City has no special payments.
- Unappropriated Ending Balance /Reserved for Future Expenditures

The Classifications are further detailed by the use of line-item descriptions. A list of the descriptions can be found in the appendix. The following are the most notable changes in this proposed budget from the current budget.

LINE-ITEM CHANGES

General Fund

Resources (page 1) – We start with an increase for Cash on Hand, which is what is anticipated to be the balance carried over from this fiscal year. Previous taxes received are closer to \$4,000. Interest earned is reduced. LGIP interest has steadily declined over the past year and is currently at 0.60%. State Revenue Sharing is increased. OLCC is increased. PacifiCorp Franchise fee is reduced. WAVE Franchise fee is reduced. Building Permits is reduced due to slow down in building projects. The Grans line item is reduced.

Linn County Tax Distributions			
Fiscal Year 2020-2021 to-date			
	Current Taxes	Previous Taxes	Total Rcvd
August 10, '20	\$ -	\$ 861.38	\$ 861.38
September 14, '20	\$ -	\$ 524.59	\$ 524.59
October 9, '20	\$ -	\$ 409.84	\$ 409.84
October 30, '20	\$ 3,254.79	\$ 345.94	\$ 3,600.73
November 6, '20	\$ 5,458.01	\$ 53.42	\$ 5,511.43
November 13, '20	\$ 27,537.04	\$ 102.75	\$ 27,639.79
November 20, '20	\$ 66,287.63	\$ 54.07	\$ 66,341.70
November 30, '20	\$ 47,295.36	\$ 216.96	\$ 47,512.32
December 4, '20	\$ 12,099.85	\$ 151.89	\$ 12,251.74
January 8, '21	\$ 1,612.40	\$ 225.39	\$ 1,837.79
February 16, '21	\$ 1,069.69	\$ 231.06	\$ 1,300.75
March 12, '21	\$ 2,673.51	\$ 205.62	\$ 2,879.13
April 9, '21	\$ 579.64	\$ 234.43	\$ 814.07
May			
Totals	\$ 167,867.92	\$ 3,617.34	\$ 171,485.26
Budgeted	\$ 168,007.00	\$ 5,000.00	\$ 173,007.00
Difference	\$ 139.08	\$ 1,382.66	\$ 1,521.74
	Yet to be Received - to meet budget.		

Requirements (page 2) – Personnel expenses are expected to increase because of 2% annual wage increases and minimum wage increase. CIS requires that we separate their hours by projects for streets, cemetery, parks, building and miscellaneous. These projects fluctuate from

year-to-year depending on what tasks need to be done. For Materials and Services (page 4) – expecting some cost decreases. The monthly fee for website hosting has increased. Mileage reimbursement is increased due to fluctuating hours by public works in different projects and which fund it affects. We are in the process of selecting a new city engineer and have increased the City Engineer line item due to anticipated increase in cost. Linn County Sheriff’s contract increase due to annual increase. Building permit expense reduced. North Santiam School District Construction Excise Tax decreased due to slow down in housing construction. Street Lights is adjusted down closer to actual. Grant line is reduced. In Capital Outlay (page 2) funds are set-aside for the flagpole project, which is partially complete. The Grant for the flag project was not awarded so this line item will be removed next budget year. The transfer (page 3) to Cemetery Fund was reduced as there are enough funds to cover their anticipated expenses.

Library Fund

Resources – Cash on Hand (page 5) is the anticipated cash carryover. Interest is reduced.

Requirements – Personnel expenses (page 6) is increased to reflect annual wage increases and minimum wage increase. Contingency was adjusted.

Street Fund

Resources – Cash carryover is increased. Interest is reduced. The State Gas Tax is increased.

ODOT Gas Tax			
	Ttl Rcvd	Streets	1% Walkways & Bikeways
May 19, 2020	\$ 7,526.70	\$ 7,451.43	\$ 75.27
June 17, 2020	\$ 4,766.60	\$ 4,718.93	\$ 47.67
July 17, 2020	\$ 5,053.80	\$ 5,003.26	\$ 50.54
August 18, 2020	\$ 4,956.83	\$ 4,907.26	\$ 49.57
November 18, 2020	\$ 6,830.22	\$ 6,761.92	\$ 68.30
October 19, 2020	\$ 8,313.99	\$ 8,230.85	\$ 83.14
November 11, 2020	\$ 6,987.51	\$ 6,917.63	\$ 69.88
December 18, 2020	\$ 7,593.64	\$ 7,517.70	\$ 75.94
January 20, 2021	\$ 7,894.31	\$ 7,815.37	\$ 78.94
February 18, 2021	\$ 8,503.53	\$ 8,418.49	\$ 85.04
March 18, 2021	\$ 6,780.36	\$ 6,712.56	\$ 67.80
April 19, 2021	\$ 6,258.05	\$ 6,195.47	\$ 62.58
Totals	\$ 81,465.54	\$ 80,650.88	\$ 814.66

Requirements – Personnel expenses is increased due to annual 2% wage and minimum wage increases. Walkways & Bikeways line item is added. It is a State requirement to spend 1% of ODOT gas tax for walkway/bikeway improvements. Roadside spraying is increased. Streets and Improvements is increased in anticipation of street projects that may be needed. Walkways and bikeways is added to better track the 1% gas tax requirement to spend for this purpose. Roadside

Rest is being eliminated because we are not renting the units anymore – we have purchased them. The monthly cleaning cost is being paid out of the General Fund Park Expenses.

Cemetery Fund

Resources – The driveway project was completed resulting in a reduction in the Cash on Hand (cash carry-over) amount. Interest is reduced. The Transfer In amount is reduced.

Requirements – Public Works is increased due to annual 2% wage and minimum wage increase. Funds for Projects are set-aside for new projects such as pathways or landscaping improvements.

Cemetery Trust Fund

Resources – Cash carryover is increased which is the anticipated amount that we will have in the fund when the new fiscal year begins. Interest is reduced.

Requirements – Because this is a trust fund, money cannot be spent.

American Rescue Plan Fund

This fund is created to account for funds that the city will receive from the Federal government. The money is a result of the American Rescue Plan to support state, local and tribal government's losses during the COVID-19 pandemic.

Excerpt from the U.S. Department of the Treasury's ARP Fact Sheet:



U.S. DEPARTMENT OF THE TREASURY

STATE AND LOCAL FISCAL RECOVERY FUND

State, local, and tribal governments across America have been under an unprecedented strain in the wake of the COVID-19 crisis. While the need for services has increased – including setting up emergency medical facilities, standing up vaccination sites, and supporting struggling small businesses—state and local revenues have plummeted as a result of the economic fallout from the crisis. At the height of the fallout, public sector employment fell by around 1.4 million jobs, including layoffs of 1 million educators, compared to around 750,000 job losses during the Great Recession. As a result, communities have faced untenable choices, between laying off educators, firefighters and other frontline workers or failing to provide services that communities rely on.

*The American Rescue Plan provides **\$350 billion dollars** in emergency funding for state, local, territorial, and Tribal governments to remedy this mismatch between rising costs and falling revenues. This includes:*

- *\$195 billion for states, (a minimum of \$500 million for each State);*

- \$130 billion for local governments (a minimum of \$1.25 billion per state is provided by the statute inclusive of the amounts allocated to local governments within the state);
- \$20 billion for tribal governments; and
- \$4.5 billion for territories

The Rescue Plan will provide needed relief to state, local, and Tribal governments to enable them to continue to support the public health response and lay the foundation for a strong and equitable economic recovery. In addition to helping these governments address the revenue losses they have experienced as a result of the crisis, it will help them cover the costs incurred due to responding to the public health emergency and provide support for a recovery – including through assistance to households, small businesses and nonprofits, aid to impacted industries, and support for essential workers. It will also provide resources for state, local, and Tribal governments to invest in infrastructure, including water, sewer, and broadband services.

The City of Lyons anticipates receiving \$262,946 total, which we will receive half by the end of this current fiscal year and the rest one year later – which will be within the upcoming budget cycle that we are working on now. The city will have until the end of 2024 to spend the funds.

Building Reserve Fund

Resources – Cash on Hand is increased. Interest is reduced.

Requirements – Building Improvements is increased as we save money for future projects.

Equipment Reserve Fund

Resources – Cash on Hand is increased. Interest is reduced.

Requirements – No major equipment purchases are anticipated, saving for future needs.

Personnel Services Summary

We will continue to provide the annual 2% cost of living wage increase. The Library Aide position is minimum wage. The Assistant Librarian position is \$1.00 above minimum wage and the City Clerk’s position is fifty cents above minimum wage.

Position	Annual Hours	Hourly Rate	Monthly	Annual
City Manager	2080	21.01-21.43	\$ 3,750.00	\$ 45,000.00
City Clerk	1200-1248	13.00-13.75	\$ 1,440.00	\$ 17,200.00
Librarian	1200-1248	23.23-23.69	\$ 2,470.00	\$ 29,600.00
Asst. Librarian	480-500	13.75-14.50	\$ 605.00	\$ 7,250.00
Library Aide	300-500	12.75	\$ 535.00	\$ 6,375.00
Public Wrks 1	1152-1248	14.63-14.92	\$ 1,555.00	\$ 18,620.00
Public Wrks 2	576-599	13.54-13.81	\$ 1,380.00	\$ 8,275.00

Oregon minimum wage increases on July 1st of each year and will increase to:

\$12.75/hour in 2021 \$13.50/hour in 2022

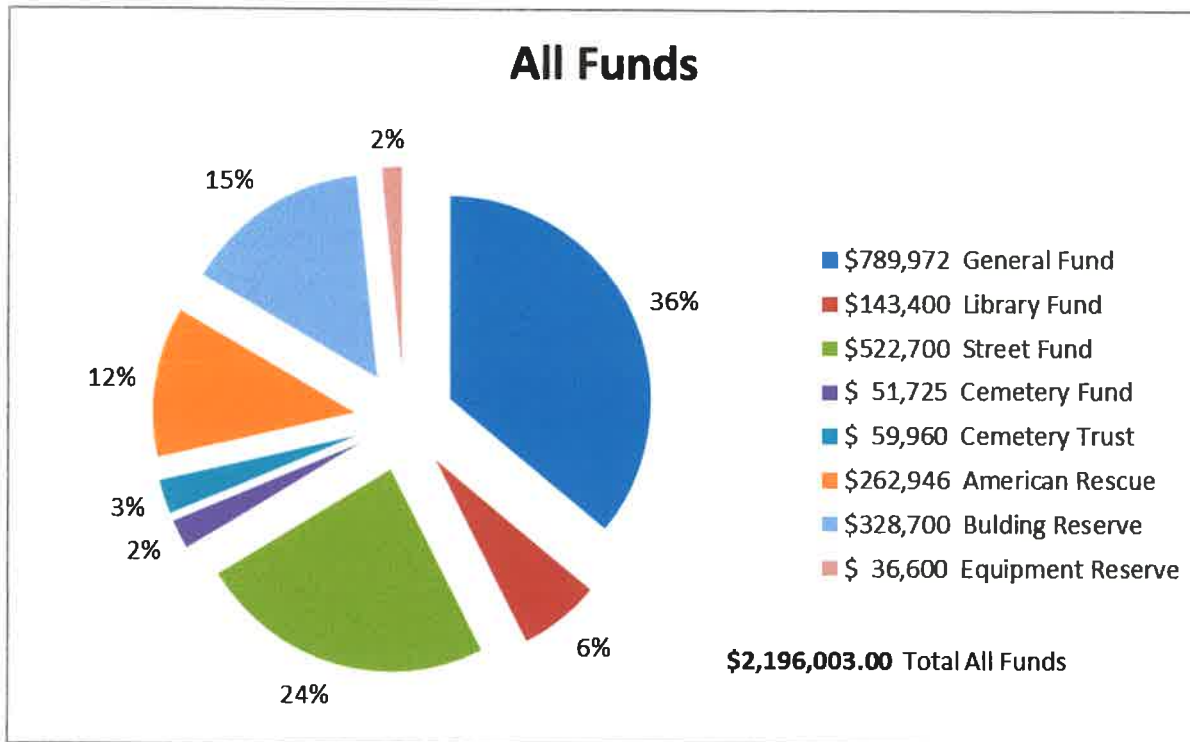
In 2023, minimum wage will be adjusted annually based on the increase, if any, to the US City Average Consumer Price Index for all urban consumers.

BOLI Minimum Wage Increase Schedule:

<https://www.oregon.gov/boli/workers/Pages/minimum-wage-schedule.aspx>

PERS rates will change effective July 1, 2021. Tier 1/Tier 2 will decrease from 26.24% to 25.62%, a 0.62% change. We have one employee in this category. The OPSRP rate will increase from 17.41% to 19.32%, a 1.91% change. A new rule went into effect January 1st of 2020. We are now being charged for retirees where previously we were not. We have one retiree working for us. That change is in the OPSRP category resulting in two employees in that category. Our current PERS budget amount will cover these changes.

This chart shows the percentage of the budget for each of the funds:



We look forward to working with you and addressing any concerns you may have during the budget review and approval process. Thank you for your time and commitment to assisting with the budget process.

Respectfully,

Micki Valentine
City Manager/Budget Officer

LINE ITEM DESCRIPTIONS

GENERAL FUND

Resources

- **Beginning Cash on Hand** is the amount expected to be available at the beginning of the new fiscal year (cash carryover).
- **Previously Levied Taxes** – taxes assessed but not paid when due.
- **Interest** earned on savings.
- **State Revenue Sharing** taxes received from the State of Oregon.
- **CET NSSD** is the Construction Excise Tax received when a new home is built which is forwarded to the North Santiam School District.
- **Linn County Justice Court** are court fines collected on behalf of the City.
- **State Cigarette Tax & OLCC Tax** are received from the State on sales of cigarettes and liquor.
- **Franchise Fees** are received from NW Natural, PacifiCorp, Pacific Sanitation, SCTC/PTC, Yondoo and Wave Broadband. This fee is for their use of the right-of-ways.
- **Building Permits** are fees collected for building construction, driveway approaches, mechanical and plumbing. These fees are collected for Linn County and the engineer.
- **Land Use Fees** are fees collected related to fees charged for land use actions.
- **Lien Search Fees** are assessed when title companies contact us to confirm that we are not holding any liens against a property that is in the process of selling or refinancing.
- **Business License Fees** are collected when a business registers with the City or renews.
- **Sale of Assets** is used whenever the City has surplus property and wishes to sell the item to the public.
- **Copy Fees & Miscellaneous**, a fee is charged whenever someone would like a copy of a document. Miscellaneous is used for items that are not categorized elsewhere.
- **Grants** is for grant money received or expected to be received.
- **Taxes estimated to be received** is the tax revenue we anticipate receiving for the current year (*as opposed to Previously Levied Taxes*).

Requirements

Personnel Services

- **City Manager Wage** 80% of wage: 80% GF, 20% Street.
- **City Clerk Wage** 70% of wage: 70% GF, 30% Street.
- **Public Works** for two positions 34% of wage: 34% GF, 33% Street, 33% Cemetery.
- **Health Benefits** covers employer provided health benefits.
- **Firemed Membership** is an ambulance transportation benefit for all employees.
- **Payroll Taxes** covers employer paid taxes including federal and state taxes.
- **Christmas Bonus** each employee receives a \$50 bonus.
- **PERS** covers the retirement program for eligible employees.
- **Worker's Compensation Insurance** for employees, council, and volunteers.

- **Payroll Reserve** – items such as vacation pay due at employee separation or other unanticipated payroll expense.

Materials and Services

- **Administrative, Office Supplies** covers such things paper, pens, background checks, receipt books, binders, paperclips, tape, envelopes, stamps, postage etc.
- **Copier Costs** – Maintenance Agreement covers the costs of the maintenance agreement for the copy machine.
- **Advertising** for required public notices for meetings, hearings, elections.
- **Banking Fees** covers costs associated with bank accounts.
- **Audit & Filing Fees** is for charges associated with the audit and filing with the county.
- **Computer Consulting & Repair** for computer related repairs & improvements.
- **Computers & Peripherals Purchases** is used for the purchase of new computers & peripherals, such as printer or fax machine.
- **Computer Software & Programs** is used for renewal of QuickBooks and new program purchases such Microsoft Office programs
- **Dues & Subscriptions** is used for annual renewal of newspaper subscriptions and membership association dues such as Oregon Mayors Association and Oregon Association of Municipal Recorders.
- **Insurance** is for property, liability, and fidelity bond insurance; excluding Workers Comp.
- **Utilities** is used to pay for electricity, gas, phone, and security alarm monitoring.
- **Website Hosting** covers the cost of our website.
- **Training/Education/Seminars** pays for employee, mayor, councilmembers training.
- **Mileage Reimbursement** is paid to employees who use their personal vehicles for city business.
- **Election Expense** covers election related expenses.
- **City Attorney** pays for attorney services.
- **City Engineer** is utilized when needed for engineering services such as approving new driveway permits.
- **Planning Consultant** is used when the city needs assistance with planning services.
- **Linn County Sheriff’s Service Contract** is for Enhanced police services. 27 hours per month or 324 hours per year.
- **Building Permits & State Surcharge** are used to pay Linn County their portion of the building permit fees and the 12% state surcharge fees.
- **Construction Excise Tax** is paid to North Santiam School District - fees that we collect on their behalf and pay to them. This fee is collected when a property owner applies for a building permit to build a new home or an additional bedroom to their current home.
- **City Park Expenses** are used to pay for expenses related to parks for clean-up, bark, gravel, playground equipment maintenance, etc.
- **Community Donations & Scholarships** are for donations to activities that benefit the citizens of Lyons, such as student scholarship, youth sports, and toy drive donations.

- **Ordinance Enforcement & Clean-up Day Expenses** are associated with costs incurred for violations of ordinances. Clean-up Day offers citizens the opportunity to remove junk and prevent ordinance violations.
- **Cleaning, Maintenance & Repair of City Hall**
- **Cleaning, Maintenance & Repair of the Library**
- **Maintenance & Repair** of the shop including repairs to tools and equipment.
- **Tools & Equipment Purchase** is for small tool and equipment purchases.
- **Street Lights** pays for the operation of the street lights within the city.
- **Events** pays for items related to events for such things as supplies, food, awards etc
- **Reference Publications** covers reference materials such Public Meetings Law manual
- **Grant Fulfillment Expense** covers costs associated with grants.
- **Charter & Code Review** pays for the attorney review of our charter and code, which is in progress.
- **Miscellaneous** covers items not categorized elsewhere.

Capital Outlay is used for items or projects that are of significant cost and requires dedicated funds for it.

- **Building Improvements** is for ongoing building improvements such as painting.
- **Equipment** is to be used for the purchase or replacement of equipment.
- **Stormwater Improvements:** culverts, ditches, ponds
- **Memorial & Flagpole Project:** A flagpole and honorary monument to be placed in front of city hall. The flagpole is installed. The monument is on hold. We will need a new design to finish this project.
- **Grant – Memorial & Flagpole Project:** This line will be eliminated next year. We were not awarded the grant.

Interfund Transfers is used to move money into other funds.

- Transfer to Cemetery to provide additional resources to fund cemetery projects.
- Transfer to Library to provide additional resources to fund the library.
- Transfer to Building Reserve to accumulate funds for building projects.
- Transfer to Equipment Reserve Fund to accumulate funds for equipment.

Operating Contingency is for use when an unanticipated occurrence happens and additional funds are needed to fund the unforeseen circumstance.

Reserved for Future Expenditure funds which are saved for future use.

Unappropriated Ending Fund Balance is used to ensure Cash Carryover for the following year.

LIBRARY FUND

Resources

- **Cash on Hand** is the amount expected to be available at the beginning of the new fiscal year (cash carryover).
- **Interest** is for the funds portion of interest earned.
- **Transfer IN from General Fund** is a resource transferred in from the General Fund.

- **Chemeketa** is a use-based reimbursement to the library from CCRLS.
- **CCRLS Lost Book Reimbursement** money received for books that have been lost.
- **Fines & Fees** includes fees for late returns and cost of obtaining a card.
- **Copy Fees & Miscellaneous** is per copy fee charged when a patron wants to make a copy and other revenue not categorized elsewhere.
- **Grants** is the money we receive when a grant is awarded.

Requirements

Personnel Services

- **Librarian** pays for wages.
- **Assistant Librarian** pays for wages.
- **Library Aide** pays for wages.
- **Health Benefits** pays for the librarian's health benefits.
- **Payroll Taxes** covers employer paid taxes including federal and state taxes for the library personnel.
- **PERS** benefit for the librarian.
- **Payroll Reserve** covers expenses such as vacation pay at employee separation or other unanticipated payroll expense.

Materials & Services

- **Audio – Visual Materials** is for audio and movies, books tape, DVDs.
- **Copier Costs** pays for copy machine costs such as ink, maintenance agreement.
- **Dues & Subscriptions** pays for magazine subscriptions and association dues.
- **Utilities** covers the cost for electricity, phone, gas, and alarm system.
- **Supplies – Binding** is for the materials needed for binding of books, book repairs.
- **Supplies – General** is for the purchase of paper, markers, pens etc.
- **CCRLS Expense** covers the cost of items that may be incurred related to CCRLS.
- **Training/Education/Seminars** is used for training on new programs, safety training and other opportunities.
- **Mileage Reimbursement** is reimbursement to employees when they use their personal vehicles to do library business and to attend trainings outside of Lyons.
- **Grant Fulfillment Expenses** is used to spend awarded grant money.

Capital Outlay

- **Equipment** is used for such things as computer or printer replacements.
- **New Books** are for the purchase of new books for the library.

Operating Contingency is for use when an unanticipated occurrence happens and additional funds are needed.

Unappropriated Ending Fund Balance is used to ensure Cash Carryover for the following year.

STREET FUND

Resources

- **Cash on Hand** is the amount expected to be available at the beginning of the new fiscal year (cash carryover).
- **Interest** is the fund's portion of interest earned.
- **State Gas Tax** is dedicated revenue to the Street Fund for street projects.

Requirements

Personnel Services

- **City Manager** 20% wage is the portion that is paid from this fund.
- **City Clerk** 30% wage is the portion that is paid from this fund.
- **Public Works** 33% wage is the portion that is paid from this fund.
- **Payroll Taxes** covers employer paid taxes including federal and state taxes.
- **PERS** is the portion of the fund's allotment to eligible employees.
- **Payroll Reserve** covers items such as unanticipated payroll expense.

Materials & Services

- **Maintenance & Repair General** covers costs not associated with signs or special projects.
- **Maintenance & Repair Special & Signs** covers the costs of special projects and signs.
- **Mileage Reimbursement** covers cost of employees using personal vehicles to perform City projects.
- **Roadside Spraying** covers the cost for spraying of weeds along the street rights-of-ways.
- **811 Utility Locate Fees** are for the charges incurred for locating utilities prior to digging.
- **Engineering** covers the cost for an engineer.
- **Miscellaneous** is used for items not covered in other line items.
- **Roadside Rest** covers the rental cost for the port-a-pots. We no longer rent port-a-pots. We have purchased the three that we have in place. This line item will be eliminated.

Capital Outlay is for Street and Improvement projects such as street resurfacing or crack-filling.

Contingency is for unanticipated expenses.

Unappropriated Ending Fund Balance is used to ensure Cash Carryover for the following year.

CEMETERY FUND

Resources

- **Cash on Hand** is the amount expected to be available at the beginning of the new fiscal year.
- **Interest** is the fund's portion of earned interest.
- **Sale of Lots (2/3)** is the amount received for plot purchases (1/3 goes to Cemetery Trust Fund).
- **Openings & Closings** are for the burial of cremains plots for urns.
- **Transfer of Ownership** fees are collected when someone purchases or transfers a plot from another plot owner.
- **Transfer IN** is for the receipt of resources from other funds – General Fund.

Requirements

Personnel Services

- **Public Works** covers 33% of wages.
- **Payroll Taxes** covers employer paid taxes including federal and state taxes.
- **PERS** is the fund’s portion covering eligible employees.

Materials & Services

- **License & Fees** covers the licensing and other fees for the Cemetery.
- **Grounds Maintenance** covers expenses for weed control and other related items.
- **Supplies** may include items such as marker flags, gloves etc.
- **Mileage Reimbursement** is paid to employees for use of their personal vehicle for cemetery purposes.
- **Projects** is used for projects that may include headstone repair, tree removal, driveway improvements.
- **Miscellaneous** is used for items not listed elsewhere.
- **Contingency** is for unanticipated expenses.
- **Unappropriated Ending Fund Balance** is used to ensure Cash Carryover for the following year.

CEMETERY TRUST FUND

Resources

- **Cash on Hand** is the amount expected to be available at the beginning of the new fiscal year, includes Rhoda Trust & Naue donations.
- **Interest MM Rhoda Trust & CD Naue** is the earned interest from these accounts.
- **LGIP Interest Share** is the fund’s portion of LGIP interest.
- **Sale of Lots** is 1/3 of the sales price of a plot sold.

Requirements

- Funds are held in trust for perpetual care.
- Unappropriated Ending Fund Balance is the anticipated ending balance.

AMERICAN RESCUE PLAN FUND

Resources

- **Cash on Hand** is the amount expected to be available at the beginning of the new fiscal year. It is anticipated that the first distribution will occur prior to July 1, 2021.
- **LGIP Interest Share** is the fund’s portion of LGIP interest.
- **Federal ARP Funds** is the amount anticipated to receive in the upcoming fiscal year.

Requirements

- **Reserved for Future Expenditure** the line item holding the funds until the council decides how to spend the money. A supplemental budget will be necessary to give authority to spend (*appropriate*) the funds.

BUILDING RESERVE FUND

Resources

- **Cash on Hand** is the amount expected to be available at the beginning of the new fiscal year (cash carryover).
- **Interest** is the fund's portion of earned interest.
- **Transfer IN** – funds transferred-in from the General Fund to accumulate funds for building projects such as a new library, city hall building improvements, etc.

Requirements

- **Building Improvements** will go towards building upkeep and improvements.
 - o Library stairwell gate & fencing was installed.
- **Reserved for Future Expenditure** will be saved for future use.

EQUIPMENT RESERVE FUND

Resources

- **Cash on Hand** is the amount expected to be available at the beginning of the new fiscal year (cash carryover).
- **Interest** is the fund's portion of earned interest.
- **Transfer IN** – funds transferred-in from the General Fund to accumulate funds for equipment purchases such as lawn mowers.

Requirements

- **Capital Outlay** – is for the purchase of equipment.
- **Reserved for Future Expenditure** will be saved for future use.

RESOLUTION No. 559-2021
A RESOLUTION DECLARING THE CITY'S ELECTION
TO RECEIVE STATE REVENUES.

The City of Lyons ordains as follows:

Section 1. Pursuant to ORS 221.770, the city hereby elects to receive state revenues for fiscal year 2020-2021.

Passed by the Common Council the 22nd day of June, 2021.

Approved by the Mayor this 22nd day of June, 2021.

Mayor Pro-Tem _____ COPY

Attest: _____ COPY

I certify that a public hearing before the Budget Committee was held on May 11th, 2021 and a public hearing before the City Council was held on June 22nd, 2021, giving citizens an opportunity to comment on use of State Revenue Sharing.

COPY
City Manager

**NOTICE OF BUDGET COMMITTEE MEETING AND
STATE REVENUE SHARING**

A public meeting of the Budget Committee of the City of Lyons, Linn County, State of Oregon, to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022, will be held at Lyons City Hall, 449 5th St Lyons OR. The meeting will take place on Tuesday May 11, 2021 at 6:30 pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget and proposed uses of State Shared Revenue funds. Public comment will be taken during the meeting. Written comments received by 4:00 pm on May 11, 2021 will be read during the public comment portion of the meeting. If necessary, an additional budget committee meeting will be held on June 1, 2021 at 6:30 pm. A copy of the budget document may be inspected or obtained on or after May 5, 2021 online at www.cityoflyons.org or at City Hall, 449 5th St, Lyons between the hours of 9 am and 4 pm, Monday through Friday. A copy of this notice is available on our website www.cityoflyons.org.

Due to COVID-19 restrictions, capacity is limited. You are encouraged to attend electronically via Zoom. Register in advance for this meeting:

<https://us02web.zoom.us/meeting/register/tZUrde6sqz0sGNMK0rERxJvqwAd2OBNS04R7>

BUDGET CALENDAR

CITY OF LYONS Budget Calendar Fiscal Year 2021 – 2022

The City Manager is designated as the Budget Officer for the City of Lyons, as provided for by job description. The City Manager shall prepare the budget document and shall act under the direction of the Lyons City Council.

Dec 2020	Confirm Budget Committee Members and Recruit.
Jan 26	Appoint/Re-appoint Budget Committee Members
TBD	Attend OR Dept of Revenue Budget Workshop/Training
Feb 23	Budget Requests, Additional Appointments, if needed
March 25	Council Meeting; Budget Pre-Planning & Goal Setting
April 27	Budget Requests Due
May 4	Budget Committee meeting notice to paper/website by 5pm
May 7	Notice Published in paper – The Canyon Weekly
May 11	Budget Committee Meeting; 1st State Revenue Sharing Hearing - 6:30 pm
June 1	Second Budget Committee Meeting, if needed
June 8	Notice of Budget/SRS Hearing & summary to paper by 5pm
June 11	Notice of Budget/SRS Hearing & summary published
June 22	City Council Meeting/Hearing/Adopt Budget & State Revenue Sharing
July 15	Submit Adopted Budget to Linn County to arrive by this date

COUNCIL MEETING CALENDAR

Fiscal Year 2021 – 2022

Tuesday	July 27	6:30 PM	Regular Session
Tuesday	August 24	6:30 PM	Regular Session
Tuesday	September 28	6:30 PM	Regular Session
Tuesday	October 26	6:30 PM	Regular Session
Tuesday	November 23	6:30 PM	Regular Session
Tuesday	December 28	6:30 PM	Regular Session
Tuesday	January 25	6:30 PM	Regular Session
Tuesday	February 22	6:30 PM	Regular Session
Tuesday	March 22	6:30 PM	Regular Session
Tuesday	April 26	6:30 PM	Regular Session
Tuesday	May 11	6:30 PM	Budget Committee Meeting State Revenue Sharing Hearing
Tuesday	May 24	6:30 PM	Regular Session
Tuesday	June 28	6:30 PM	Regular Session Budget Hearing State Revenue Sharing Hearing

MOTION TO APPROVE BUDGET PROPOSAL

“I move that the City of Lyons Budget Committee approve the proposed budget (“as presented” or “with changes”), for the 2021 – 2022 fiscal year at the rate of 1.8926 per \$1,000 of assessed value for operating purposes.

Thank you for your participation and helping us through the budget process!



	Historical Data			Adopted Budget This Year 2020-21	RESOURCE DESCRIPTION	Budget for Next Year 2021-22		
	Actual		First Preceding Year 2019-20			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2018-19							
1	392,058	416,276	430,000	Beginning Cash on Hand	450,000			1
2	8,731	4,465	5,000	Previously Levied Taxes	4,000			2
3	10,097	9,410	8,000	Interest	4,000			3
4				INTERGOVERNMENTAL				4
5	11,157	12,008	10,000	State Revenue Sharing	11,000			5
6	27,418	5,066	5,000	CET NSSD	5,000			6
7	587	635	500	Linn County Justice Court	500			7
8	1,477	1,332	1,000	State Cigarette Tax	1,000			8
9	19,209	20,924	17,000	OLCC State Liquor Tax	20,000			9
10	59,847	39,965	33,500	TOTAL INTERGOVERNMENTAL	37,500			10
11				FRANCHISE FEES				11
12	6,597	6,962	6,000	NW Natural Gas Franchise	6,500			12
13	95,629	90,117	90,000	PacificCorp Franchise	85,000			13
14	5,572	6,239	4,500	Pacific Sanitation Franchise	6,000			14
15	1,352	1,266	1,000	SCTC/PTC Franchise	1,000			15
16	710	1,021	500	Yondoo Video Franchise	500			16
17	4,416	3,831	3,500	WAVE Broadband Franchise	3,000			17
18	114,277	109,436	105,500	TOTAL FRANCHISE FEES	102,000			18
19				OTHER RESOURCES				19
20	45,374	19,316	20,000	Building Permits, Mechanical, Plumbing, Driveway	15,000			20
21	350	2,450	500	Land Use Fees	500			21
22	1,100	800	500	Lien Search Fees	500			22
23	135	170	150	Business License Fees	150			23
24	-	-	100	Sale of Assets	100			24
25	2,891	12	500	Copy Fees & Miscellaneous	100			25
26	49,850	22,748	21,750	TOTAL OTHER RESOURCES	16,350			26
27	-	-	5,200	Grants	1,000			27
28	634,860	602,300	608,950	Total resources, except taxes to be levied	614,850			28
29			168,007	Taxes estimated to be received	175,122			29
30	159,157	165,402		Taxes collected in year levied				30
31	794,017	767,702	776,957	TOTAL RESOURCES	789,972			31

**REQUIREMENTS SUMMARY
ALLOCATED
General Fund**

CITY OF LYONS

**FORM
LB-30**

	Historical Data			Adopted Budget This Year 2020-21	REQUIREMENTS FOR: CITY SERVICES	Budget For Next Year 2021-22		
	Actual		First Preceding Year 2019-20			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2018-19							
1	34,110	34,415	36,000	City Manager (80%)	37,000			1
2	6,028	4,440	10,500	City Clerk (70%)	13,000			2
3	8,396	12,136	10,000	Public Works 1 & 2 (34%)	11,000			3
4	40	37	20,000	Health Benefits	20,000			4
5	450	330	500	Fired Memberships	500			5
6	6,273	4,829	10,000	Payroll Taxes	10,000			6
7	250	350	300	Christmas Bonus	350			7
8	6,182	7,303	13,000	PERS	13,000			8
9	6,570	1,594	10,000	Worker's Comp. Insurance	10,000			9
10	-	-	10,000	Payroll Reserve	10,000			10
11	68,299	65,435	120,300	TOTAL PERSONNEL SERVICES	124,850			11
12	1.52	1.52	1.52	Total Full-Time Equivalent (FTE)	1.52		1.52	12
13				MATERIALS AND SERVICES				13
14	173,755	130,330	209,700	See Schedule LB-31 pg 4	199,350			14
15	173,755	130,330	209,700	TOTAL MATERIALS AND SERVICES	199,350			15
16				CAPITAL OUTLAY				16
17	4,382	44	10,000	Building Improvements	10,000			17
18	1,305	-	5,000	Equipment	5,000			18
19	-	-	5,000	Stormwater Improvements: culverts, ditches, ponds	5,000			19
20	-	-	6,500	Memorial & Flag Pole Project	5,000			20
21	-	-	5,200	Grant - Memorial & Flag Pole Project	-			21
22	5,687	44	31,700	TOTAL CAPITAL OUTLAY	25,000			22
23	247,741	195,808	361,700	TOTAL ORGANIZATIONAL REQUIREMENTS	349,200			23

REQUIREMENTS SUMMARY
NOT ALLOCATED
 General Fund

CITY OF LYONS

FORM
LB-30

Line Item	Historical Data			Adopted Budget This Year 2020-21	REQUIREMENTS DESCRIPTION			Budget For Next Year 2021-22			
	Actual		First Preceding Year 2019-20		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2018-19										
							PERSONNEL SERVICES NOT ALLOCATED				
1	-	-	-	-	-	-	TOTAL PERSONNEL SERVICES				1
2	-	-	-	-	-	-	Total Full-Time Equivalent (FTE)				2
3							MATERIALS AND SERVICES NOT ALLOCATED				3
4	-	-	-	-	-	-	TOTAL MATERIALS AND SERVICES				4
5							CAPITAL OUTLAY NOT ALLOCATED				5
6	-	-	-	-	-	-	TOTAL CAPITAL OUTLAY				6
7							DEBT SERVICE				7
8	-	-	-	-	-	-	TOTAL DEBT SERVICE				8
9							SPECIAL PAYMENTS				9
10	-	-	-	-	-	-	TOTAL SPECIAL PAYMENTS				10
11							INTERFUND TRANSFERS				11
12	15,000	15,000		10,000			Transfer Out to Cemetery Fund	5,000			12
13	60,000	55,000		50,000			Transfer Out to Library Fund	50,000			13
14	50,000	50,000		50,000			Transfer Out to Building Reserve Fund	50,000			14
15	5,000	5,000		5,000			Transfer Out to Equipment Reserve Fund	5,000			15
16	130,000	125,000		115,000			TOTAL INTERFUND TRANSFERS	110,000	-		16
17				50,000			OPERATING CONTINGENCY	50,000			17
18	130,000	125,000		165,000			Total Requirements Not Allocated	160,000			18
19	247,741	195,808		361,700			Total Organizational Requirements	349,200			19
20				200,257			Reserved for future expenditure	230,772			20
21	416,276	446,894					Ending balance (prior years)				21
22				50,000			UNAPPROPRIATED ENDING FUND BALANCE	50,000			22
23	794,017	767,703		776,957			TOTAL REQUIREMENTS	789,972			23

DETAILED REQUIREMENTS
General Fund

CITY OF LYONS

	Historical Data			REQUIREMENTS FOR: CITY SERVICES	Budget for Next Year 2021-22		
	Actual		Adopted Budget This Year 2020-21		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2018-19	First Preceding Year 2019-20					
				MATERIALS & SERVICES			
1	3,523	3,084	4,500	Administrative, Office Supplies, postage	4,500		1
2	2,153	2,271	3,000	Copier Costs - Maintenance Agreement	3,000		2
3	538	724	1,000	Advertising	1,000		3
4	135	143	300	Banking Fees	300		4
5	5,650	7,205	10,000	Audit & Filing Fees, Actuary	10,000		5
6	-	-	2,500	Computer Consulting & Repair	2,500		6
7	-	1,378	4,000	Computers & Peripherals Purchase	4,000		7
8	474	1,209	4,000	Computer Software/Programs	4,000		8
9	1,814	1,661	2,000	Dues & Subscriptions	2,000		9
10	5,490	6,436	6,000	Insurance (excluding Work.Comp.)	7,000		10
11	4,297	3,963	6,000	Utilities	6,000		11
12	1,020	1,020	1,200	Website Hosting	2,000		12
13	11	1,512	2,000	Training/Education/Seminars	2,000		13
14	615	888	1,000	Mileage Reimbursement	1,500		14
15	-	-	1,000	Election Expense	1,000		15
16	2,400	10,782	25,000	City Attorney	25,000		16
17	780	1,103	3,000	City Engineer	5,000		17
18	6,066	2,497	5,000	Planning Consultant	5,000		18
19	20,000	22,955	24,000	Linn County Sheriff's Service Contract	25,000		19
20	35,349	14,928	20,000	Building Permits - Linn County	15,000		20
21	3,420	1,531	2,000	Bldg Permit - Linn County - State Surcharge (12%)	1,500		21
22	30,732	4,864	10,000	Construction Excise Tax - North Sanitiam School District	5,000		22
23	3,675	4,825	5,000	City Park Expenses	5,000		23
24	3,000	1,700	3,500	Community Donations & Scholarships	3,500		24
25	4,053	-	4,500	Ordinance Enforcement & Clean-Up Day Expenses	4,500		25
26	2,211	1,650	3,000	Cleaning, Maintenance & Repair - City Hall	3,000		26
27	2,531	3,617	3,000	Cleaning, Maintenance & Repair - Library	3,000		27
28	2,712	2,059	3,000	Maintenance & Repair - Shop, Tools & Equip	3,000		28
29	700	283	3,000	Tools & Equipment Purchase	3,000		29
30	25,244	24,766	27,000	Street Lights	26,000		30
31	523	104	3,000	Events	3,000		31
32	-	150	1,000	Reference Publications	1,000		32
33	-	-	5,200	Grant Fulfillment Expense	1,000		33
34	4,125	726	10,000	Charter/Code Review	10,000		34
35	512	297	1,000	Miscellaneous	1,050		35
36	173,755	130,330	209,700	TOTAL MATERIALS & SERVICES	199,350	-	36

	Historical Data			Adopted Budget This Year 2020-21	RESOURCE DESCRIPTION	Budget for Next Year 2021-22		
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20						
1	47,659	59,953	70,000	Cash on Hand	72,000			1
2	1,231	1,238	1,000	Interest	400			2
3	60,000	55,000	50,000	Transfer IN from General Fund	50,000			3
4				OTHER RESOURCES				4
5	16,016	16,770	15,000	Chemeketa - Use Based Reimbursement	15,000			5
6	503	279	50	CCRLS Lost Book Reimbursement	50			6
7	442	247	500	Fines & Fees	300			7
8	207	205	200	Copy Fees & Miscellaneous	150			8
9	17,168	17,502	15,750	TOTAL OTHER RESOURCES	15,500		-	9
10	4,999	2,000	5,500	Grants	5,500			10
11	131,057	135,693	142,250	TOTAL RESOURCES	143,400		-	11

REQUIREMENTS SUMMARY
ALLOCATED
Library Fund

CITY OF LYONS

FORM
LB-30

	Historical Data			Adopted Budget This Year 2020-21	REQUIREMENTS FOR: LIBRARY SERVICES	Budget For Next Year 2021-22		
	Actual		First Preceding Year 2019-20			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2018-19							
1	26,413	23,397	28,500	Librarian	30,000			1
2	5,041	6,003	7,000	Assistant Librarian	7,500			2
3	4,203	5,214	6,200	Library Aide	6,500			3
4	8,034	8,447	9,000	Health Benefits	9,000			4
5	4,549	3,369	5,000	Payroll Taxes	5,000			5
6	7,544	7,674	8,000	PERS	8,000			6
7	-	-	5,000	Payroll Reserve	5,000			7
8	55,784	54,104	68,700	TOTAL PERSONNEL SERVICES	71,000			8
9	1,02	1,04	1,04	Total Full-Time Equivalent (FTE)	1.04		1.04	9
10				MATERIALS AND SERVICES				10
11	475	287	1,200	Audio - Visual Materials	1,200			11
12	440	485	1,000	Copier Costs	1,000			12
13	453	175	300	Dues & Subscriptions	300			13
14	4,457	4,109	5,000	Utilities	5,000			14
15	673	553	650	Supplies - Binding	650			15
16	1,095	653	1,500	Supplies - General	1,500			16
17	155	357	400	CCRLS Expense	400			17
18	-	-	750	Training/Education/Seminars	750			18
19	29	64	500	Mileage Reimbursement	500			19
20	4,731	1,384	5,500	Grant Fulfillment Expenses	5,500			20
21	12,509	8,066	16,800	TOTAL MATERIALS AND SERVICES	16,800			21
22				CAPITAL OUTLAY				22
23	2,048	1,894	10,000	Equipment	10,000			23
24	763	1,027	1,750	New Books	1,750			24
25	2,811	2,921	11,750	TOTAL CAPITAL OUTLAY	11,750			25
26	71,103	65,091	97,250	TOTAL ORGANIZATIONAL REQUIREMENTS	99,550			26

REQUIREMENTS SUMMARY
NOT ALLOCATED
 Library Fund

CITY OF LYONS

FORM
LB-30

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2021-22		
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2018-19	First Preceding Year 2019-20	This Year 2020-21				
1	-	-	-	PERSONNEL SERVICES NOT ALLOCATED	-	-	-
2	-	-	-	TOTAL PERSONNEL SERVICES	-	-	-
3				Total Full-Time Equivalent (FTE)			
4				MATERIALS AND SERVICES NOT ALLOCATED			
5				TOTAL MATERIALS AND SERVICES			
6				CAPITAL OUTLAY NOT ALLOCATED			
7				TOTAL CAPITAL OUTLAY			
8				DEBT SERVICE			
9				TOTAL DEBT SERVICE			
10				SPECIAL PAYMENTS			
11				TOTAL SPECIAL PAYMENTS			
12				INTERFUND TRANSFERS			
13				TOTAL INTERFUND TRANSFERS			
14				OPERATING CONTINGENCY	13,850		
15				Total Requirements Not Allocated	13,850		
16	71,103	65,091	97,250	Total Organizational Requirements	99,550		
17	59,953	70,602	-	Reserved for future expenditure	-		
18				Ending balance (prior years)			
19	131,056	135,693	142,250	UNAPPROPRIATED ENDING FUND BALANCE	30,000		
				TOTAL REQUIREMENTS	143,400		

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Street Fund

CITY OF LYONS

**FORM
LB-10**

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-22		
	Actual		Adopted Budget This Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2018-19	First Preceding Year 2019-20					
				RESOURCES			
1	257,924	325,174	385,000	Cash on Hand	440,000		1
2	6,649	7,182	6,500	Interest	2,700		2
3	86,462	84,806	75,000	State Gas Tax (1% to Walkways)	80,000		3
4	351,035	417,161	466,500	TOTAL RESOURCES	522,700	-	4
5				REQUIREMENTS			5
6				PERSONNEL SERVICES			6
7	7,729	8,139	9,000	City Manager (20%)	9,000		7
8	1,502	1,645	4,500	City Clerk (30%)	5,200		8
9	8,150	4,321	9,000	Public Works 1 & 2 (33%)	9,000		9
10	2,177	1,403	3,000	Payroll Taxes	3,000		10
11	3,191	4,111	8,000	PERS	8,000		11
12	-	-	2,500	Payroll Reserve	2,500		12
13	22,749	19,619	36,000	TOTAL PERSONNEL SERVICES	36,700	-	13
14	0.67	0.67	0.67	Total Full-Time Equivalents (FTE)	0.67	0.67	14
15				MATERIALS & SERVICES			15
16	800	177	10,000	Maintenance & Repair - General	10,000		16
17	366	1,189	3,000	Maintenance & Repair - Special & Signs	3,000		17
18	-	-	-	Walkways & Bikeways (1% of Gas Tax)	3,200		18
19	597	351	1,000	Mileage Reimbursement	1,000		19
20	425	3,296	2,000	Roadside Spraying	3,500		20
21	125	76	500	811 Utility Locate Fees	500		21
22	-	-	5,000	Engineering	5,000		22
23	-	-	500	Miscellaneous	500		23
24	800	-	-	Roadside Rest	-		24
25	3,113	5,089	22,000	TOTAL MATERIALS & SERVICES	26,700	-	25
26				CAPITAL OUTLAY			26
27	-	6,638	327,314	Streets and Improvements	384,300		27
28	-	-	6,1867th Street Repair	-		28
29	-	6,638	333,500	TOTAL CAPITAL OUTLAY	384,300	-	29
30			50,000	CONTINGENCY	50,000		30
31	325,173	385,815		Ending Balance (prior years)			31
32			25,000	UNAPPROPRIATED ENDING FUND BALANCE	25,000		32
33	351,035	417,161	466,500	TOTAL REQUIREMENTS	522,700	-	33

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Cemetery Fund**

CITY OF LYONS

**FORM
LB-10**

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-22		
	Actual		Adopted Budget This Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2018-19	First Preceding Year 2019-20					
				RESOURCES			
1	65,575	53,000	65,000	Cash on Hand	46,000		1
2	1,724	1,238	1,000	Interest	475		2
3	1,627	2,967	100	Sale of Lots (2/3)	100		3
4	200	950	100	Open/Close - Urns	100		4
5	-	-	50	Transfer of Ownership	50		5
6	15,000	15,000	10,000	Transfer IN from General Fund	5,000		6
7	84,126	73,155	76,250	TOTAL RESOURCES	51,725		7
8				REQUIREMENTS			8
9				PERSONNEL SERVICES			9
10	8,150	4,734	9,000	Public Works 1 & 2 (33%)	9,200		10
11	995	516	1,200	Payroll Taxes	1,200		11
12	-	-	5,000	PERS	5,000		12
13	9,145	5,251	15,200	TOTAL PERSONNEL SERVICES	15,400		13
14	0.29	0.29	0.29	Total Full-Time Equivalents (FTE)	0.29	0.29	14
15				MATERIALS & SERVICES			15
16	-	-	100	License & Fees	100		16
17	156	454	500	Grounds Maintenance	500		17
18	270	357	1,000	Supplies	1,000		18
19	597	374	600	Mileage Reimbursement	600		19
20			40,000	Projects: Driveway	-		20
21	20,957	-	-	Projects: Radar, Property, Columbarium	-		21
22	-	-	-	Projects	5,000		22
23	-	60	-	Miscellaneous	125		23
24	21,980	1,245	42,200	TOTAL MATERIALS & SERVICES	7,325	-	24
25			3,850	CONTINGENCY	9,000		25
26	53,000	66,659		Ending Balance (prior years)			26
27			15,000	UNAPPROPRIATED ENDING FUND BALANCE	20,000		27
28	84,125	73,155	76,250	TOTAL REQUIREMENTS	51,725	-	28

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Cemetery Trust Fund**

CITY OF LYONS

**FORM
LB-10**

	Historical Data			Adopted Budget This Year 2020-21	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-22		
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2018-19	First Preceding Year 2019-20						
1	53,858	55,915	58,500	58,500	Cash on hand (includes MM & CD annuity)	59,400		
2	12	9	10	10	Interest MM Rhoda Trust 7,500, CD Naue 6,475	10		
3	1,231	1,238	1,000	1,000	LGIP Interest Share	450		
4	813	1,483	100	100	Sale of Lots (1/3)	100		
5	55,915	58,645	59,610	59,610	TOTAL RESOURCES	59,960	-	-
6					REQUIREMENTS			
7	55,915	58,645			Ending Balance (prior years)			
8			59,610	59,610	UNAPPROPRIATED ENDING FUND BALANCE	59,960	-	-
9	55,915	58,645	59,610	59,610	TOTAL REQUIREMENTS	59,960	-	-

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
American Rescue Plan**

CITY OF LYONS

**FORM
LB-10**

	Historical Data			Adopted Budget This Year 2020-21	Budget for Next Year 2021-22		
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2018-19	First Preceding Year 2019-20					
1	-	-	-	131,473	-	-	1
2	-	-	-	-	-	-	2
3	-	-	-	131,473	-	-	3
4	-	-	-	262,946	-	-	4
5							5
6	-	-	-				6
7	-	-	-				7
8	-	-	-	262,946			8
9				262,946			9

**FORM
LB-11**

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

This fund is authorized and established by Resolution
No. 511 on August 24, 2015 for the following specified purpose:

For the acquisition, modification, and repairs of City Buildings

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.

Review Year: 2025

BUILDING RESERVE FUND

CITY OF LYONS

	Historical Data			Adopted Budget This Year 2020-21	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-22		
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20						
1	123,327	174,728	223,800	277,200	Cash on Hand			1
2	3,201	3,962	3,000	1,500	Interest			2
3	50,000	50,000	50,000	50,000	Transfer IN from General Fund			3
4	176,528	228,691	276,800	328,700	TOTAL RESOURCES			4
5					REQUIREMENTS			5
6					CAPITAL OUTLAY			6
7	1,800	-	251,800	303,700	Building Improvements			7
8	-	2,910	-	-	...Library stairwell gate & fencing			8
9	1,800	2,910	251,800	303,700	TOTAL CAPITAL OUTLAY			9
10	174,728	225,781			Ending balance (prior years)			10
11			25,000	25,000	RESERVED FOR FUTURE EXPENDITURE			11
12	176,528	228,691	276,800	328,700	TOTAL REQUIREMENTS			12

**FORM
LB-11**

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

This fund is authorized and established by Resolution
No. 525 on July 26, 2016 for the following specified purpose:

For the acquisition, modification, and repairs of City Equipment

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.

Review Year: 2026

EQUIPMENT RESERVE FUND

CITY OF LYONS

	Historical Data			Adopted Budget This Year 2020-21	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-22		
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20						
1	15,201	20,694	26,100	31,400				1
2	493	495	400	200				2
3	5,000	5,000	5,000	5,000				3
4	20,694	26,189	31,500	36,600				4
5					RESOURCES			
6								
7	-	-	10,000	10,000				
8	-	-	10,000	10,000				
9	20,694	26,189						
10			21,500	26,600				
11	20,694	26,189	31,500	36,600				
					REQUIREMENTS			
					CAPITAL OUTLAY			
					TOTAL CAPITAL OUTLAY			
					RESERVED FOR FUTURE EXPENDITURE			
					TOTAL REQUIREMENTS			

**FORM
LB-40**

**PERSONNEL SERVICES SUMMARY
SUPPLEMENTAL INFORMATION
SALARIES PAID FROM MORE THAN ONE SOURCE**

Year 2021-22

POSITION DESCRIPTION	No. of Emps	Range	Total Salary	Detailed Salary General Fund			Detailed Salary Library			Detailed Salary Street			Detailed Salary Cemetery		
				Page	Line	Amount	Page	Line	Amount	Page	Line	Amount	Page	Line	Amount
1 City Manager	1	21.01-21.43	45,000	2	1	36,000			8	7	9,000			1	
2 City Clerk	1	13.00-13.75	17,200	2	2	12,040			8	8	5,160			2	
3 Librarian	1	23.23-23.69	29,600				6	1	29,600					3	
4 Assistant Librarian	1	13.75-14.50	7,250				6	2	7,250					4	
5 Library Aide	1	12.75	6,375				6	3	6,375					5	
6 Public Works 1	1	14.63-14.92	18,620	2	3	6,331			8	9	6,145	9	10	6	
7 Public Works 2 - seasonal	1	13.54-13.81	8,275	2	3	2,814			8	9	2,731	9	10	7	