

CITY OF LYONS

**2022 – 2023 Fiscal Year
Budget Proposal**



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WELCOME TO THE CITY OF LYONS!

First Brood of Spring 2022



Photo Credit: Jim Leonard



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AGENDA

- ❖ Call to Order – by Mayor
 - Pledge of Allegiance
 - Introductions
 - State Revenue Sharing Hearing – Page 41 & 43

- ❖ 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 7th*)

- ❖ 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 28th, 6:30 pm at Lyons City Hall. (*The appointed citizen members of the budget committee are welcome to attend the budget hearing but are not required to be present.*)

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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
Amy Watts

BUDGET OFFICER

Micki Valentine

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PROPERTY

City Hall, 449 5th Street



Lyons Public Library, 279 8th Street



Lyons City Park, 449 5th Street



Freres Park, 13th Street



Fox Valley Cemetery, Lyons-Mill City Dr



Shop, 725 N. 13th Street



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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 12/31/2024
Jerry Tabler	Term expires 12/31/2023
Jesse O'Dell	Term expires 12/31/2024
Ginger Griffith	Term expires 12/31/2023
Amy Watts	Term expires 12/31/2023

PLANNING COMMISSION

Ginger Griffith – Chair	Term expires 12/31/2024
Jerry Tabler	Term expires 12/31/2023
Ned Holt	Term expires 12/31/2024
Sharon Durbin	Term expires 12/31/2023
Mel Hanna	Term expires 12/31/2023

LIBRARY BOARD

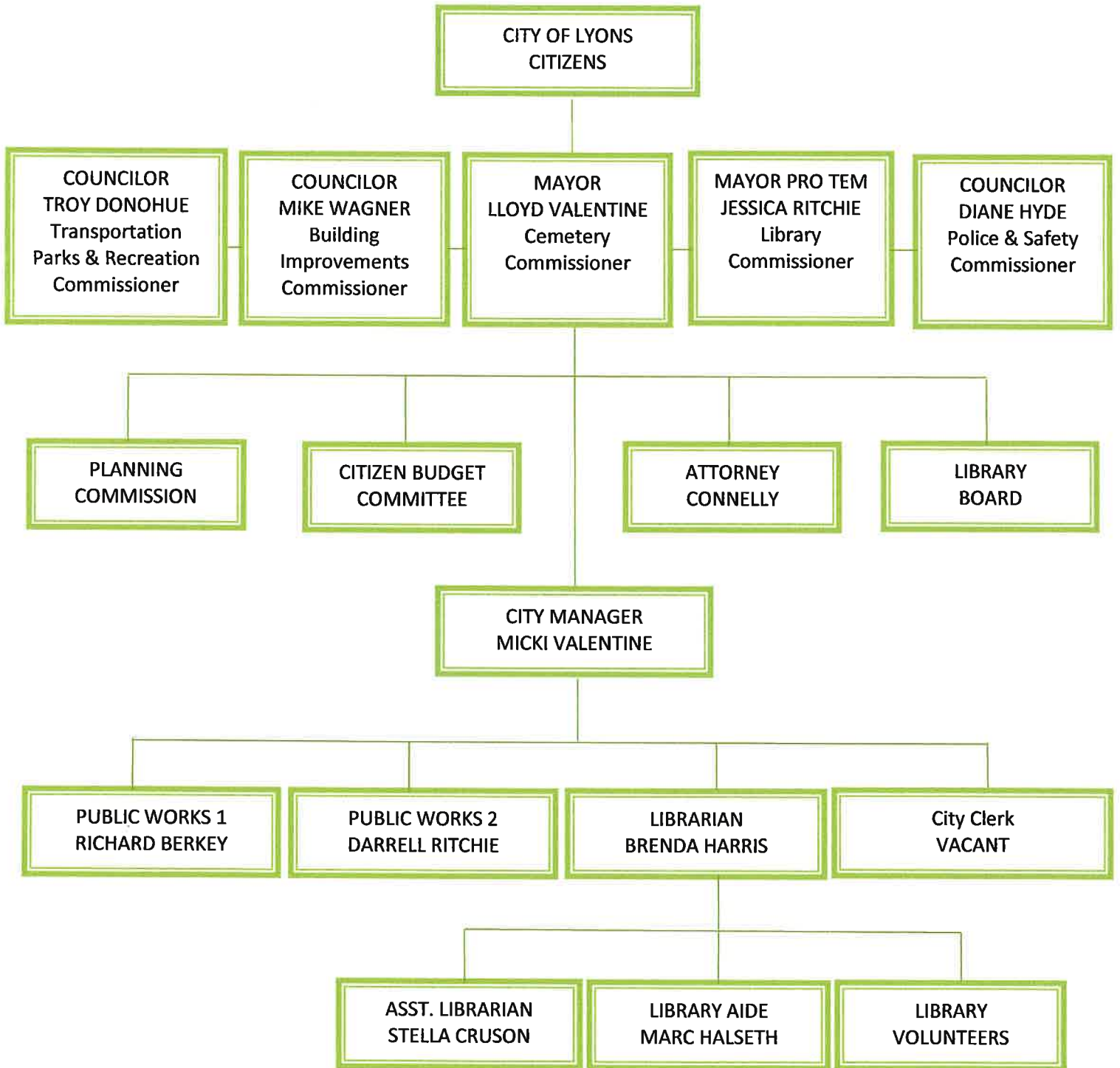
Amy Shield - Chair
Tammy McKim
Meg Hebing
Cathy Griswold
Lyn Medley

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

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ORGANIZATIONAL CHART



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EVENTS

We had 16 households participate in the 2021 Summer Sun Sale



The next Summer Sun Sale event will be held Saturday August 20, 2022

2021 Holiday Lighting Contest Winner – Ken & Amanda Foltz Family



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CITYWIDE CLEAN-UP DAY

This event was held Saturday, May 8th, 2021. This event is always well attended.

This event gives our residents an opportunity to dispose of unwanted items locally.

The city covers most of the cost of this event from budget funds. There is a small fee to the residents for tires and e-waste. The hauler donates some of their costs and applies metal proceeds to our cost. This event provides a way for the city to reduce ordinance violations of junk and debris accumulation.

Garbage Collected	15.67 tons
Scrap metal	4.01 tons
Yard Debris	One 30-yard box
Tires	36
E-waste	8 items

After credits and donations were applied, our total cost for this event was \$2,496.05.

2022 CITYWIDE CLEAN-UP DAY

SATURDAY, MAY 7th 9am - 3pm

Location: North 13th Street at Freres City Park



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ELECTION 2022

General Election Tuesday, November 8, 2022

The City will have three positions up for election in the General Election on November 8, 2022

Mayor	2-year term
Two Councilor Positions	4-year terms

TO RUN FOR A POSITION

- All positions are non-partisan
- Must be filed by petition with 10-20 verified signatures (*voters for the City of Lyons*)
- Must be an “Elector” (*18 years of age or older and a registered voter.*)
- Must have lived within the Lyons city limits for the 12 months preceding the election
- Not be an employee of the City of Lyons
- All positions are volunteer/non-paid
- Obtain an elections packet from Lyons City Hall
- Last day to file completed forms and petition signatures with the City is August 24th
- City submits approved candidates to Linn County by August 30th to be placed on the November ballot.



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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, 2022 and ending June 30, 2023. The main purpose of this budget message is to serve as an introduction and provide an understanding of the proposed budget. The budget is a fiscal plan for the upcoming fiscal year 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.

Top on our minds is rising inflation, relief from covid restrictions, and the opportunity to bring improvements to our parks and city with American Rescue Plan dollars.

With rising inflation, we will see higher costs for most everything the City is purchasing. That affects our budget, but we are in good shape as we have been quite conservative with our spending over the past several years and are not encumbered with any new debt.

It is such a welcome relief to see covid restrictions lifting! We are back to in-person meetings with masks no longer required and electronic access of our meetings not required effective May 1, 2022.

We are excited to make improvements to the Freres Park with American Rescue Plan funds. Our plans are to add a covered picnic shelter, add a couple more picnic tables, vault toilet, and water fountain in the coming months. We will improve the paved parking lot with a disabled parking spot and handicapped accessible walking path from the paved parking lot to the picnic shelter. We are in the process of contracting to grade and gravel the large parking lot. We have already stocked the ponds with fish. They need some time to grow but there should be some good fishing in about a year or two.

The Linn County Sheriff's office has had a changing-of-the-guard within the past year. Sgt. Beth Miller has been promoted to detective and Sgt. Steven Frambes has taken her place as our assigned deputy. The Sheriff's office is struggling with staffing issues. Sgt. Frambes is responsible for training new hires. Sgt. Beth Miller is assisting Sgt. Frambes with his duties in our area. Sheriff Michelle Duncan was appointed as Sheriff after the retirement of Sheriff Jim Yon.

We held a public forum with Sheriff Duncan in March in response to concerns for public safety and vehicle thefts at and near the library. Their advice was to be sure to keep vehicles locked and "if you see something, call it in". We learned of the staffing shortage, problems holding people in jail with the pandemic restrictions, and issues with decriminalization of hard drugs.

We also learned that police presence does deter crime. With the staffing issues, the Sheriff's office is not able to provide a full-time deputy to be assigned to Lyons however they could handle a few extra hours per month. At the May 3rd City Council meeting, the council approved five additional hours per month. Presently we receive 27 hours per month (324 hours annually). The new contract will provide 32 hours per month (384 hours annually).

Budgetary Projection for Law Enforcement Services Contract

Hours Contracted	FY 22/23 Rate per Hour	FY 22/23 Total
384	\$79.29	\$30,447

Hours Contracted	FY 23/24 Rate per Hour	FY 23/24 Total
384	\$82.46	\$31,664

Hours Contracted	FY 24/25 Rate per Hour	FY 24/25 Total
384	\$85.76	\$32,931

Council would like to honor our local first responders and military. We are doing that with an honorary memorial stone that will be placed with the flagpole at City Hall.

We are currently 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 on Fifth Street at Fir Street. The cost of the project is estimated to be \$2,067,305. The 2022 Safe Routes to School Construction Grant application period has opened and we will be submitting our application soon.

This past year we have seen quite a lot of buying & selling within Lyons with prices unusually high. However, in recent months activity has cooled and prices are coming down a bit. Building of new homes has been minimal this year. There are several land use developments in the works. In the Timberview area there are a few lots where building plans have been approved and land preparation is occurring. Three homes will be placed at the end of 19th Street, cul-de-sac style. There is a lot on 25th Street where development is starting to occur with up to three homes going in. Then there is property at the east end of Dogwood Street, which is currently outside of the city limits, they are working on the requirements to apply for annexation and development of adding more residential homes.

We adopted a supplemental budget this past year to authorize expenditure of American Rescue Plan funds that we have already received. We will need to spend or have committed to spend all

the ARP funds by December 31, 2024, with an allowable extension of two years for projects not completed by December 31, 2024. All funds must be spent no later than December 31, 2026.

Budget Requests

- Work on ARP projects:
 - Freres Park improvements
 - Replace Security Cameras
 - Replace furnace/AC unit at City Hall
 - Possibly add a generator at City Hall
 - Complete the memorial project
- Add a bathroom and heat at City Shop
- Increase the Library's New Book line item
- Sidewalk for 5th Street – ODOT Safe Routes to School Grant

Budgeting conservatively has worked well; we will continue to do so in these uncertain times.

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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 latter 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.



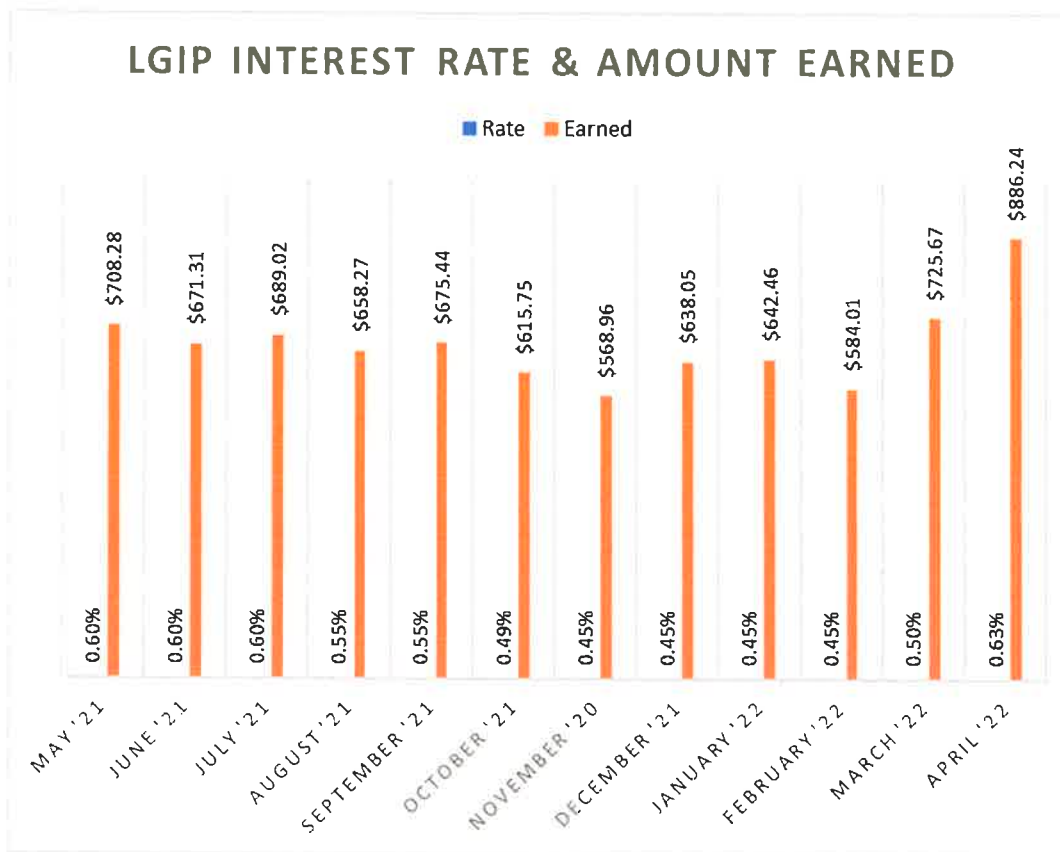
PETTY CASH

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.



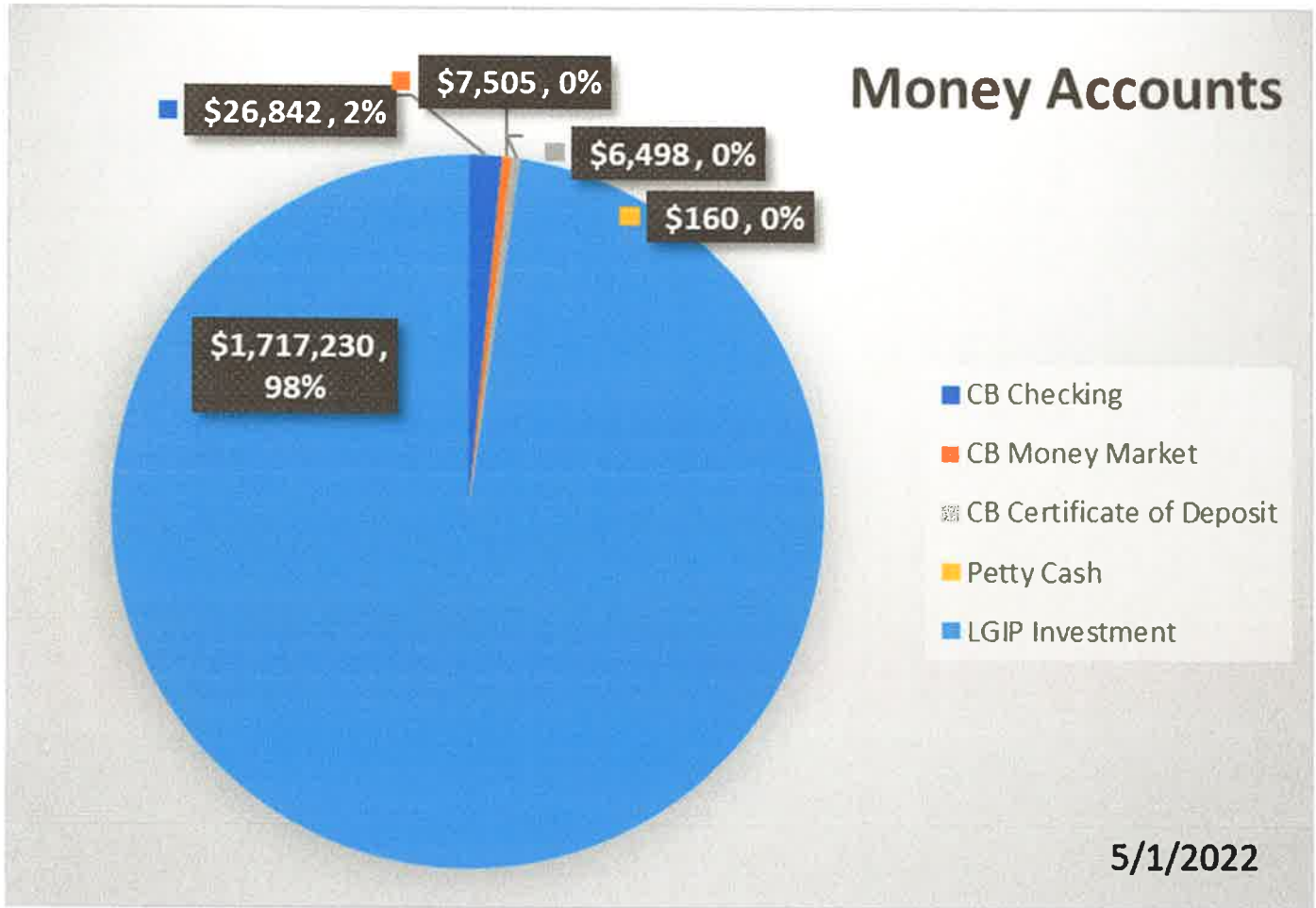
LOCAL GOVERNMENT INVESTMENT POOL (LGIP)

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 0.65%. At the beginning of the fiscal year on July 1st the rate was 0.60%. The rate has steadily declined reaching a low of 0.45%. It recently started to increase and is currently at 0.65%. As of May 1, 2022 we have \$1,758,235 invested in the LGIP.



ACCOUNT BALANCES

As of May 1st, 2022, the total amount of funds held by the City of Lyons was \$1,758,235. 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 operating 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 for future expenses for projects and equipment.
- ❖ **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 for 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. This money can't be spent.
- ❖ **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 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 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 is Modified Cash Basis of accounting.

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 \$100,009,746 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 2021-2022 Summary of Assessment and Tax Roll provided by the Linn County Tax Assessor’s office. The 2022-2023 actual values assessed will be determined later in the year and may affect tax revenues.

LINN COUNTY TAX SUMMARY		Assessment & Taxes by District		2022-2023	
	Real Market Value	Taxable Value	Total Value to Compute Tax Rates	Maximum Tax Rate	Taxes to be Imposed
LYONS	176,361,620	100,009,746	100,009,746	1.8926	\$194,957
http://www.co.linn.or.us/assessorshomep/docs/2021/2021%20Tax%20Summary.pdf					

2021-2022 Taxable Value	\$100,009,746
3% Increased Value	+ 3,000,292
2022-2023 Est. Value	\$103,010,038
Rate 1.8926/1,000	x .0018926
Maximum Levy Amount	194,957
Less 7% Uncollectible	-13,647
Anticipated to Receive	181,310

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, grants, or some other funding alternative. 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 2022-23 fiscal year. Council will adopt the budget on June 28th during their regular meeting. There will be budget hearing during this meeting to take comments from the public, prior to adoption. 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 using 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 increased. State Revenue Sharing is increased. The NSSD CET fee fluctuates year-to-year which is based off new construction. OLCC is increased. WAVE/Astound fees continue to decline. Building Permits also fluctuate year-to-year and is increased. We received a \$1,000 planning grant this past year, which is on a two-year cycle. We have also applied for a Safe Routes to School Construction grant. If awarded, we will establish a new fund to monitor that money. Taxes estimated to be received is increased.

Linn County Tax Distributions			
Fiscal Year 2021-2022 to-date			
	Current Taxes	Previous Taxes	Total Rcvd
August 2021	\$ -	\$ 833.96	\$ 833.96
September 2021	\$ -	\$ 528.72	\$ 528.72
October 2021	\$ -	\$ 375.93	\$ 375.93
November 2021	\$ 7,338.19	\$ 303.00	\$ 7,641.19
November 2021	\$ 16,609.32	\$ 71.67	\$ 16,680.99
November 2021	\$ 88,956.32	\$ 110.08	\$ 89,066.40
November 2021	\$ 45,169.38	\$ 215.31	\$ 45,384.69
December 2021	\$ 9,840.67	\$ 120.63	\$ 9,961.30
December 2021	\$ 1,512.34	\$ 57.74	\$ 1,570.08
January 2022	\$ 1,223.73	\$ 148.48	\$ 1,372.21
February 2022	\$ 475.45	\$ 149.13	\$ 624.58
March 2022	\$ 2,322.81	\$ 268.55	\$ 2,591.36
April 2022	\$ 701.95	\$ 149.94	\$ 851.89
			\$ -
Totals	\$ 174,150.16	\$ 3,333.14	\$ 177,483.30
Budgeted	\$ 175,122.00	\$ 4,000.00	\$ 179,122.00
Difference	\$ 971.84	\$ 666.86	\$ 1,638.70
	Yet to be Received - to meet budget.		

Requirements (page 2) – Personnel expenses are expected to increase because of 2% annual wage increases, minimum wage increase, and a 6% one-time increase due to rising inflation. Public Works is increased due to the wage increase and that CIS requires 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. Health Benefits is decreased. For Materials and Services (page 4) – Expecting increases has prices rise due to inflation. Subscriptions is increased due to actual is right at \$2000. Anticipating a rise in insurance costs. A cell phone allowance of \$10 per month, is being given to the employees for using their personal cell phones for city business. The Attorney line item is reduced, even though there will be a price increase the previous budget amount was more than what we have been spending. The City Engineer line item is increased due to anticipated increase in price and utilization for several planning projects. The Sheriff's Contract is increased to \$31,000 to cover the new contract. Building permit expenses are increased. North Santiam School District Construction Excise Tax increased due to increase in housing construction. City Park expenses is increased due to the anticipated increase for cleaning & maintenance of the new vault toilet. Event costs are reduced. Charter/Code Review is reduced. The Charter project was completed. Code Review is ongoing. In Capital Outlay (page 2) we anticipate the Memorial Project to be completed within the coming months and using ARP funds to finish it up. On page 3, Reserved for Future Expenditure is increased due to funds not assigned elsewhere. Unappropriated Ended Fund Balance is increased. This is the amount used to ensure cash carryover to cover expenses from July through November before property taxes are received.

Library Fund

Resources (page 5) – Cash on Hand is the anticipated cash carryover. Interest is increased. Chemeketa anticipates a larger distribution to member libraries.

Requirements (page 6) – Personnel expenses are expected to increase because of 2% annual wage increases, minimum wage increase, and a 6% one-time increase due to rising inflation. The Payroll Reserve was increased to cover additional costs for Librarian replacement hours and benefits and other unanticipated payroll costs. A cell phone allowance of \$10 per month, is being given to the employees for using their personal cell phones for city business. In Capital Outlay, New Books is increased at request of Library Board. Contingency (page 7) is increased.

Street Fund

Resources (page 8) – Cash carryover is increased. The State Gas Tax is increased.

ODOT Gas Tax			
	Ttl Rcvd	Streets	1% Walkways & Bikeways
May 2021	\$ 8,460.58	\$ 8,375.97	\$ 84.61
June 2021	\$ 8,700.52	\$ 8,613.51	\$ 87.01
July 2021	\$ 7,938.90	\$ 7,859.51	\$ 79.39
August 2021	\$ 6,630.75	\$ 6,564.44	\$ 66.31
September 2021	\$ 8,779.63	\$ 8,691.83	\$ 87.80
October 2021	\$ 8,969.55	\$ 8,879.85	\$ 89.70
November 2021	\$ 8,163.37	\$ 8,081.74	\$ 81.63
Decemeber 2021	\$ 6,559.25	\$ 6,493.66	\$ 65.59
January 2022	\$ 9,634.92	\$ 9,538.57	\$ 96.35
February 2022	\$ 8,544.94	\$ 8,459.49	\$ 85.45
March 2022	\$ 7,448.01	\$ 7,373.53	\$ 74.48
April 2022	\$ 7,320.02	\$ 7,246.82	\$ 73.20
Totals	\$97,150.44	\$96,178.94	\$ 971.50

Requirements (page 8) – Personnel expenses is increased because of 2% annual wage increases, minimum wage increase, and a 6% one-time increase due to rising inflation. Public Works is increased due to the wage increase and that CIS requires 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. The Walkways & Bikeways line item is increased. It is a State requirement to spend 1% of ODOT gas tax for walkway/bikeway improvements. This line item is used to track the 1% gas tax requirement to spend for this purpose. Capital Outlay is increased for street improvement projects.

Cemetery Fund

Resources (page 9) –Cash on Hand amount is increased. Interest is reduced.

Requirements (page 9) – Payroll Reserve is added to accommodate fluctuations in employee work time in the cemetery. Contingency reduced to move money to Payroll Reserve.

Cemetery Trust Fund

Resources (page 10) – Cash on Hand is increased which is the anticipated amount that we will have in the fund when the new fiscal year begins. LGIP interest is reduced.

Requirements (page 10) – 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 is receiving 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 a total of \$282,114, which we have already received half of it this current fiscal year and the rest will be received in the coming months – which will be within the upcoming budget cycle that we are working on now. The city will have until December 31, 2024 to spend or obligate the funds. All funds are to be spent by December 2026.

Resources (page 11) Cash on Hand is the amount we anticipate as the carryover. LGIP Interest is added for the fund's portion of interest earned in the LGIP account. We expect to receive \$143,184 from the next distribution of funds. The Residual amount is not known whether we'll receive that distribution or not. The Residual is the amount that a city does not claim then that amount is divided between the cities who did accept funds. We have received a message that the Residual may be returned to the Federal government with this next distribution, so nothing was placed on this line item for the upcoming fiscal year.

Requirements (page 11) All funds are placed in Capital Outlay to cover the project expenses. We are making improvements to the Freres Park by adding a picnic shelter, vault toilet, pathway to the shelter, and improve the parking areas. We have already stocked the ponds with fish. Our Memorial Project is near completion and has been an ongoing project over the past few years. We will use ARP funds to pay the remaining costs for the memorial & placement. We will be using funds to purchase new security cameras and replace the furnace/AC unit at City Hall. We are also considering adding an emergency backup generator at City Hall.

Building Reserve Fund

Resources (page 12) – Cash on Hand is increased.

Requirements (page 12) – Building Improvements is increased as we save money for future projects. The Reserved For Future Expenditure line item is not needed because that is the purpose of the fund.

Equipment Reserve Fund

Resources (page 13) – Cash on Hand is increased. Interest is reduced.

Requirements (page 13) – No major equipment purchases are anticipated, saving for future needs. The Reserved For Future Expenditure line item is not needed because that is the purpose of the fund.

Personnel Services Summary

The positions that are based off Minimum Wage will see an increase of near 6% effective July 1, 2022. The City Clerk position has been adjusted to be the same as the Assistant Librarian wage which is \$1.00 above Minimum Wage. For the positions that are not based off Minimum Wage, Council has approved a one-time 6% increase due to rising inflation. We will continue to provide the annual 2% cost of living increase.

Position	Annual Hours	Hourly Rate	Monthly	Annual
City Manager	2080	22.72-23.17	\$ 4,017.00	\$ 48,200.00
City Clerk	1200-1248	14.50	\$ 1,508.00	\$ 18,100.00
Librarian	1200-1248	25.11-25.61	\$ 2,567.00	\$ 30,800.00
Asst. Librarian	480-500	14.50	\$ 604.00	\$ 7,250.00
Library Aide	300-500	13.50	\$ 563.00	\$ 6,750.00
Public Wrks 1	1152-1248	15.82-16.14	\$ 1,679.00	\$ 20,150.00
Public Wrks 2	576-599	13.81-14.93	\$ 746.00	\$ 8,950.00

Oregon minimum wage increases on July 1st of each year and will increase to: \$13.50/hour in 2022

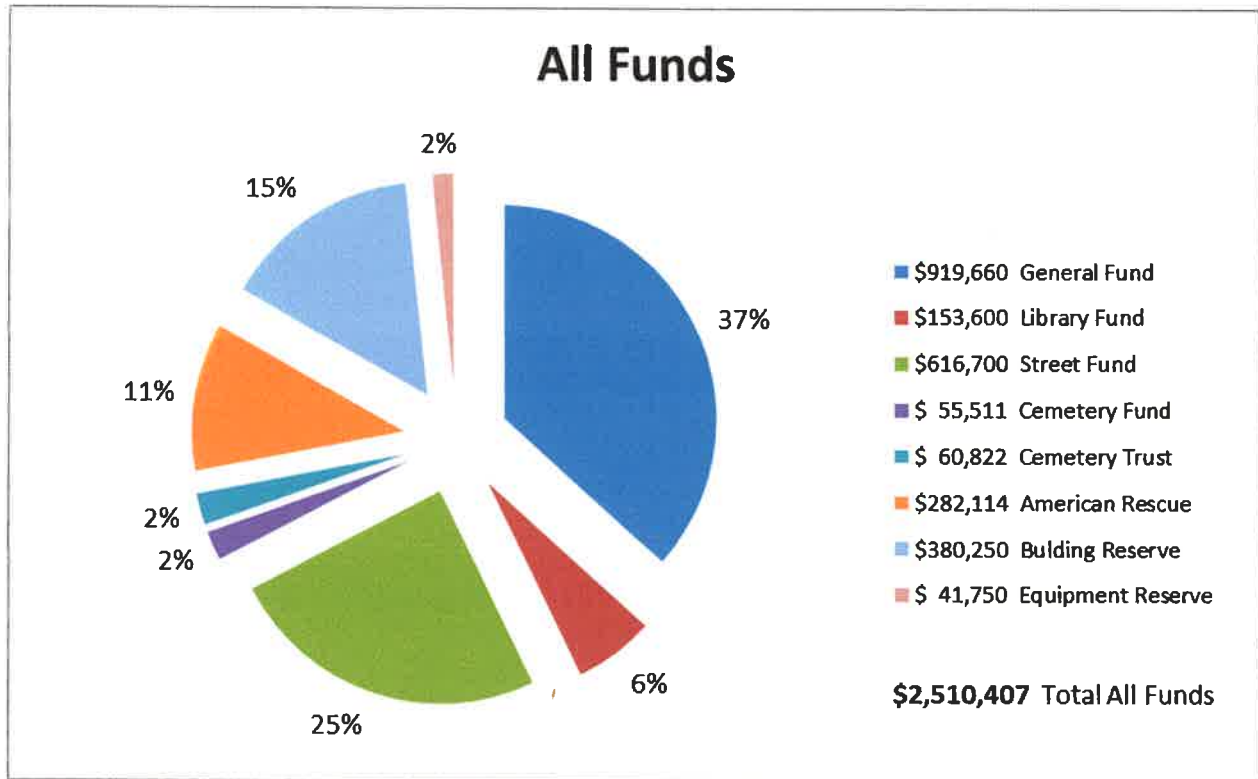
In 2023, minimum wage will be adjusted annually based on the increase, if any, to the US City Average Consumer Price Index for all urban consumers.

BOLI Minimum Wage Increase Schedule:

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

PERS rates changed effective July 1, 2021. Tier 1/Tier 2 decreased from 26.24% to 25.62%, a 0.62% change. We have one employee in this category. The OPSRP rate increased 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.

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

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LINE ITEM DESCRIPTIONS

GENERAL FUND

Resources

- **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.
- **NSSD Construction Excise Tax (CET)** is the Construction Excise Tax received when a new home is built which is forwarded to the North Santiam School District (NSSD).
- **Linn County Justice Court** are court fines collected on behalf of the City.
- **State Cigarette Tax & OLCC State Liquor 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/Astound Broadband. This fee is for their use of the rights-of-way.
- **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** is the fee paid by title companies to confirm whether the City has 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 sells an 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** covers 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 Recordors.
- **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.
- **Cell Phone Stipend** is for employees' expense for using their personal cell phone for city business purposes.
- **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, road and land use actions.
- **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.
- **NSSD 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.
- **Streetlights** pays for the operation of streetlights 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. The Charter review and adoption has been completed. Code Review is an ongoing process.
- **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 has been ordered.

Interfund Transfers is used to move money into other funds.

- **Transfer to Cemetery** to provide additional resources to fund cemetery expenses.
- **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** to accumulate funds for equipment.

Operating Contingency is for use when an unanticipated occurrence happens within the fiscal year, and additional funds are needed to cover the expense.

Reserved for Future Expenditure are funds that a saved for use in future years.

Ending Balance (prior years) is the amount that was unused in prior years.

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 for the per copy fee charged when a patron wants to make a copy and miscellaneous is for other revenue not categorized elsewhere.
- **Grants** is the money we receive when a grant is awarded. Annually we receive a Summer Reading Program grant and a Youth Benefit Golf Tournament (YBGT) grant.

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 unanticipated payroll expenses.

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 educational opportunities.
- **Cell Phone Stipend** is for employees' expense for using their personal cell phone for city business purposes.
- **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 within the fiscal year, and additional funds are needed to cover the expense.

Ending Balance (prior years) is the amount that was unused in prior years.

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.
- **Miscellaneous Resource** is for unanticipated money received.

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 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.
- **Walk/Bikeways** covers expenses for sidewalks, bikeway, & pathways.
- **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 charged to the City when a person calls for a locate of utilities before digging. This is a free service to the public to prevent damage to underground utilities and personal harm.
- **Engineering** covers the cost for the City contracted engineer to prepare engineering plans for City projects.
- **Miscellaneous** is used for items not covered in other line items.

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

Contingency is for use when an unanticipated occurrence happens within the fiscal year, and additional funds are needed to cover the expense.

Ending Balance (prior years) is the amount that was unused in prior years.

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 LGIP interest.
- **Sale of Lots (2/3)** is the amount received for plot purchases (1/3 goes to Cemetery Trust Fund).
- **Open/Close** is for the burial of urns in cremains plots.
- **Transfer of Ownership** fees are collected when someone purchases or transfers a plot from another plot owner.
- **Transfer IN from General Fund** is for the receipt of resources from the General Fund.

Requirements

Personnel Services

- **Public Works 1 & 2** covers 33% of wages for two employees.
- **Payroll Taxes** covers employer paid taxes including federal and state taxes.
- **PERS** is the fund's portion covering eligible employees.
- **Payroll Reserve** covers unanticipated payroll expense.

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 use when an unanticipated occurrence happens within the fiscal year, and additional funds are needed to cover the expense.

Ending Balance (prior years) is the amount that was unused in prior years.

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** is the fund's portion of LGIP interest earned.
- **Sale of Lots** is 1/3 of the sales price of a plot sold.

Requirements

Funds are held in trust for perpetual care.

Ending Balance (prior years) is the amount that was unused in prior years.

Unappropriated Ending Fund Balance is the anticipated ending balance and cannot be spent.

AMERICAN RESCUE PLAN FUND (ARP)**Resources**

- **Cash on Hand** is the amount expected to be available at the beginning of the new fiscal year.
- **LGIP Interest** is the fund's portion of LGIP interest earned.
- **ARP Funds** is the amount received and anticipated to be received from the Federal government.
- **ARP OR Residual Funds** is the amount that the State of Oregon distributed after some cities did not request their share of the ARP funds. The unclaimed amount was proportionately distributed to all cities who requested funds.

Requirements**Capital Outlay**

- **American Rescue Plan Projects** will be used for upcoming projects
- **Freres Park Improvement Projects** we are in the process of improving Freres Park and are utilizing ARP funds to cover the cost.
- **Memorial Project** ARP funds will cover the remaining balance of the Memorial project at City Hall.

Ending Balance (prior years) is the amount that was unused in prior years.

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).
- **LGIP Interest** is the fund's portion of LGIP interest earned.
- **Transfer IN from General Fund** – funds transferred-in from the General Fund to accumulate funds for building projects such as a new library, city hall building improvements, etc.

Requirements**Capital Outlay**

- **Building Improvements** will go towards building upkeep and improvements.
 - o Library stairwell gate & fencing was installed.

Ending Balance (prior years) is the amount that was unused in prior years.

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).
- **LGIP Interest** is the fund's portion of earned interest.
- **Transfer IN from General fund** – funds that are 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.

Ending Balance (prior years) is the amount that was unused in prior years.

Reserved for Future Expenditure will be saved for future use.

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RESOLUTION No. 574-2022
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 2022-2023.

Passed by the Common Council this 28th day of June, 2022.

Approved by the Mayor Pro-Tem this 28th day of June, 2022.

Mayor Pro-Tem _____ COPY _____

Attest: _____ COPY _____

I certify that a public hearing before the Budget Committee was held on May 17th, 2022 and a public hearing before the City Council was held on June 28th, 2022, giving citizens an opportunity to comment on use of State Revenue Sharing.

COPY
City Manager

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**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, 2022, to June 30, 2023, will be held at Lyons City Hall, 449 5th St., Lyons, OR. The meeting will take place on Tuesday May 17, 2022, 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 17, 2022, will be read during the public comment portion of the meeting. If necessary, an additional budget committee meeting will be held on June 7, 2022, at 6:30 pm. A copy of the budget document may be inspected or obtained on or after May 13, 2022, 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. For questions call Lyons City Hall (503)859-2167. A copy of this notice is available on our website www.cityoflyons.org.

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BUDGET CALENDAR

CITY OF LYONS Budget Calendar For Budget Fiscal Year 2022 – 2023

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 2021	Confirm Budget Committee Members and Recruit
Jan 24, 2022	Appoint/Re-appoint Budget Committee Members, Budget Requests
TBD	Attend OR Dept of Revenue Budget Workshop/Training
Feb 28	Budget Requests Reminder, Additional Appointments, if needed
March 24	Budget Committee meeting notice to paper by 5pm.
March 28	Council Meeting; Budget Pre-Planning & Goal Setting; Budget Requests Due
March 31	Budget Committee meeting notice published (paper & website)
April 11	Budget Committee Meeting; 1st State Revenue Sharing Hearing - 6:30 pm*
May 2	Second Budget Committee Meeting, if needed
May 5	Notice of Budget/SRS Hearing & summary to paper <u>by 5pm</u>
May 12	Notice of Budget/SRS Hearing & summary published (paper & website)
May 23	City Council Meeting/Hearing/Adopt Budget & State Revenue Sharing*
July 15	Submit Adopted Budget to Linn County to arrive by this date

*Note - these meetings are one month earlier than previous years. This is to provide more time to meet Oregon Department of Revenue Budget timelines.

All meetings are subject to change.

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COUNCIL MEETING CALENDAR

Fiscal Year 2022 – 2023

Tuesday	July 26	6:30 PM	Regular Session
Tuesday	August 23	6:30 PM	Regular Session
Tuesday	September 27	6:30 PM	Regular Session
Tuesday	October 25	6:30 PM	Regular Session
Tuesday	November 22	6:30 PM	Regular Session
Tuesday	December 27	6:30 PM	Regular Session
Tuesday	January 24	6:30 PM	Regular Session
Tuesday	February 28	6:30 PM	Regular Session
Tuesday	March 28	6:30 PM	Regular Session
Tuesday	April 11	6:30 PM	Budget Committee Meeting*
Tuesday	April 25	6:30 PM	Regular Session
Tuesday	May 2	6:30 PM	Budget Committee Meeting* Second Meeting IF NEEDED
Tuesday	May 23	6:30 PM	Regular Session* Budget Hearing State Revenue Sharing Hearing
Tuesday	June 27	6:30 PM	Regular Session

*Note - these meetings are one month earlier than previous years. This is to give us more time to meet Oregon Department of Revenue Budget timelines.

All meetings are subject to change.

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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 2022 – 2023 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!



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	Historical Data			Adopted Budget This Year 2021-22	RESOURCE DESCRIPTIONS CITY SERVICES	Budget for Next Year 2022-23		
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21						
1	416,276	446,894	450,000	Cash on Hand	555,000			1
2	4,465	5,099	4,000	Previously Levied Taxes	4,500			2
3	9,410	3,860	4,000	Interest	4,000			3
4				INTERGOVERNMENTAL				4
5	12,008	13,215	11,000	State Revenue Sharing	12,000			5
6	5,066	3,362	5,000	NSSD Construction Excise Tax (CET)	10,000			6
7	635	1,571	500	Linn County Justice Court	500			7
8	1,332	1,147	1,000	State Cigarette Tax	1,000			8
9	20,924	23,363	20,000	OLCC State Liquor Tax	23,000			9
10	39,965	42,657	37,500	TOTAL INTERGOVERNMENTAL	46,500		-	10
11				FRANCHISE FEES				11
12	6,962	6,823	6,500	NW Natural Gas Franchise	6,500			12
13	90,117	89,850	85,000	PacifiCorp Franchise	85,000			13
14	6,239	6,265	6,000	Pacific Sanitation Franchise	6,000			14
15	1,266	988	1,000	SCTC/PTC Franchise	1,000			15
16	1,021	633	500	Yondoo Video Franchise	700			16
17	3,831	3,111	3,000	WAVE/Astound Franchise	2,800			17
18	109,436	107,669	102,000	TOTAL FRANCHISE FEES	102,000		-	18
19				OTHER RESOURCES				19
20	19,316	17,165	15,000	Building Permits, Mechanical, Plumbing, Dr	25,000			20
21	2,450	100	500	Land Use Fees	500			21
22	800	525	500	Lien Search Fees	500			22
23	170	160	150	Business License Fees	150			23
24	-	-	100	Sale of Assets	100			24
25	12	9,624	100	Copy Fees & Miscellaneous	100			25
26	22,748	27,574	16,350	TOTAL OTHER RESOURCES	26,350		-	26
27	-	-	1,000	Grants	-			27
28	602,300	633,754	614,850	Total resources, except taxes to be levied	738,350		-	28
29			175,122	Taxes estimated to be received	181,310			29
30	165,402	172,208		Taxes collected in year levied				30
31	767,702	805,962	789,972	TOTAL RESOURCES	919,660		-	31

**REQUIREMENTS SUMMARY
ALLOCATED
General Fund**

CITY OF LYONS

**FORM
LB-30**

	Historical Data			REQUIREMENTS CITY SERVICES	Budget For Next Year 2022-23		
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2019-20	First Preceding Year 2020-21	This Year 2021-22				
				PERSONNEL SERVICES			
1	34,415	35,397	37,000	City Manager (80%)	38,000		1
2	4,440	-	13,000	City Clerk (70%)	13,000		2
3	12,136	17,165	11,000	Public Works 1 & 2 (34%)	17,500		3
4	37	37	20,000	Health Benefits (CM)	10,000		4
5	330	330	500	Firemed Memberships	500		5
6	4,829	4,141	10,000	Payroll Taxes	10,000		6
7	350	250	350	Christmas Bonus	350		7
8	7,303	8,744	13,000	PERS	13,000		8
9	1,594	1,488	10,000	Worker's Comp. Insurance	10,000		9
10	-	-	10,000	Payroll Reserve	10,000		10
11	65,434	67,553	124,850	TOTAL PERSONNEL SERVICES	122,350		11
12	1.52	1.52	1.52	Total Full-Time Equivalent (FTE)	1.52		1.52
13				MATERIALS AND SERVICES			
14	130,330	122,952	199,350	See Schedule LB-31 pg 4	219,640		14
15	130,330	122,952	199,350	TOTAL MATERIALS AND SERVICES	219,640		15
16				CAPITAL OUTLAY			
17	44	-	10,000	Building Improvements	10,000		17
18	-	-	5,000	Equipment	5,000		18
19	-	-	5,000	Stormwater Improvements: culverts, ditches, ponds	5,000		19
20	-	3,037	5,000	Memorial & Flag Pole Project	-		20
22	44	3,037	25,000	TOTAL CAPITAL OUTLAY	20,000		22
23	195,808	193,541	349,200	TOTAL ORGANIZATIONAL REQUIREMENTS	361,990		23

REQUIREMENTS SUMMARY
NOT ALLOCATED
 General Fund

CITY OF LYONS

FORM
LB-30

	Historical Data			REQUIREMENTS CITY SERVICES	Budget For Next Year 2022-23		
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2019-20	First Preceding Year 2020-21					
				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	10,000	5,000	Transfer Out to Cemetery Fund	5,000		12
13	55,000	50,000	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	125,000	115,000	110,000	TOTAL INTERFUND TRANSFERS	110,000	-	16
17			50,000	OPERATING CONTINGENCY	50,000		17
20	125,000	115,000	160,000	Total Requirements Not Allocated	160,000	-	20
21	195,808	193,541	349,200	Total Organizational Requirements	361,990	-	21
18			230,772	RESERVED FOR FUTURE EXPENDITURE	322,670		18
22	446,894	497,420		Ending balance (prior years)			22
19			50,000	UNAPPROPRIATED ENDING FUND BALANCE	75,000		19
23	767,702	805,962	789,972	TOTAL REQUIREMENTS	919,660	-	23

DETAILED REQUIREMENTS
General Fund

CITY OF LYONS

	Historical Data			REQUIREMENTS CITY SERVICES	Budget for Next Year 2022-23		
	Actual		Adopted Budget This Year 2020-21		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2019-20	First Preceding Year 2020-21					
				MATERIALS & SERVICES			
1	3,084	2,946	4,500	Administrative, Office Supplies, postage	4,500		1
2	2,271	2,288	3,000	Copier Costs - Maintenance Agreement	3,000		2
3	724	547	1,000	Advertising	1,000		3
4	143	133	300	Banking Fees	300		4
5	7,205	6,000	10,000	Audit & Filing Fees	10,000		5
6	-	405	2,500	Computer Consulting & Repair	2,500		6
7	1,378	1,863	4,000	Computers & Peripherals Purchase	4,000		7
8	1,209	1,329	4,000	Computer Software/Programs	4,000		8
9	1,661	1,870	2,000	Dues & Subscriptions	2,500		9
10	6,436	7,429	7,000	Insurance (excluding Work.Comp.)	8,000		10
11	3,963	4,083	6,000	Utilities (elect, gas, phone, security, trash)	6,000		11
12	1,020	1,770	2,000	Website Hosting	2,000		12
13	1,512	47	2,000	Training/Education/Seminars	2,000		13
14	888	1,380	1,500	Mileage Reimbursement	1,500		14
15	-	-	-	Cell Phone Stipend (\$10/mo/emp.)	840		15
16	-	27	1,000	Election Expense	1,000		16
17	10,782	9,500	25,000	City Attorney	22,000		17
18	1,103	-	5,000	City Engineer	10,000		18
19	2,497	1,511	5,000	Planning Consultant	5,000		19
20	22,955	23,649	25,000	Linn County Sheriff's Service Contract	31,000		20
21	14,928	9,543	15,000	Building Permits - Linn County	20,000		21
22	1,531	1,142	1,500	Bldg Permit - State Surcharge 12%	2,500		22
23	4,864	3,259	5,000	NSSD Construction Excise Tax	15,000		23
24	4,825	5,263	5,000	City Park Expenses	5,500		24
25	1,700	2,500	3,500	Community Donations & Scholarships	3,500		25
26	-	2,769	4,500	Ordinance Enforcement & Clean-Up Day Expenses	4,500		26
27	1,650	1,359	3,000	Cleaning, Maintenance & Repair - City Hall	3,000		27
28	3,617	3,775	3,000	Cleaning, Maintenance & Repair - Library	3,000		28
29	2,059	2,509	3,000	Maintenance & Repair - Shop, Tools & Equip	3,000		29
30	283	181	3,000	Tools & Equipment Purchase	3,000		30
31	24,766	21,966	26,000	Streetslights	26,000		31
32	104	250	3,000	Events	1,500		32
33	150	316	1,000	Reference Publications	1,000		33
34	-	-	1,000	Grant Fulfillment Expense	1,000		34
35	726	1,142	10,000	Charter/Code Review	5,000		35
36	297	199	1,050	Miscellaneous	1,000		36
37	130,330	122,952	199,350	TOTAL MATERIALS & SERVICES	219,640	-	37

	Historical Data			Adopted Budget This Year 2021-22	Budget for Next Year 2022-23		
	Actual		First Preceding Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2019-20						
1	59,953	70,602	72,000	70,000			1
2	1,238	508	400	500			2
3	55,000	50,000	50,000	50,000			3
4							4
5	16,770	15,023	15,000	27,000			5
6	279	175	50	150			6
7	247	46	300	300			7
8	205	78	150	150			8
9	17,502	15,321	15,500	27,600		-	9
10	2,000	4,499	5,500	5,500			10
11	135,693	140,930	143,400	153,600		-	11

REQUIREMENTS SUMMARY
NOT ALLOCATED
 Library Fund
 CITY OF LYONS

FORM
LB-30

	Historical Data			Budget For Next Year 2022-23		
	Actual		Adopted Budget	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2019-20	First Preceding Year 2020-21	This Year 2021-22			
1	-	-	-	-		1
2	-	-	-	-		2
3						3
4	-	-	-	-		4
5						5
6	-	-	-	-		6
7						7
8	-	-	-	-		8
9						9
10	-	-	-	-		10
11						11
12	-	-	-	-		12
13			13,850	4,090		13
14	-	-	13,850	4,090		14
15	65,091	72,430	99,550	119,510		15
16	70,602	68,500				16
17			30,000	30,000		17
18	135,693	140,930	143,400	153,600		18

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Street Fund

CITY OF LYONS

**FORM
LB-10**

	Historical Data			Adopted Budget This Year 2021-22	RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-23		
	Actual		First Preceding Year 2020-21			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2019-20							
					RESOURCES			
1	325,174	385,815	440,000		Cash on Hand	524,000		1
2	7,182	2,946	2,700		Interest	2,700		2
3	84,806	86,333	80,000		State Gas Tax (1% to Walkways)	90,000		3
4	-	300	-		Miscellaneous Resource	-		4
5	417,161	475,394	522,700		TOTAL RESOURCES	616,700		5
6					REQUIREMENTS			6
7					PERSONNEL SERVICES			7
8	8,139	8,400	9,000		City Manager (20%)	9,800		8
9	1,645	-	5,200		City Clerk (30%)	5,500		9
10	4,321	3,249	9,000		Public Works 1 & 2 (33%)	10,000		10
11	1,403	910	3,000		Payroll Taxes	3,000		11
12	4,111	5,966	8,000		PERS	8,000		12
13	-	-	2,500		Payroll Reserve	2,500		13
14	19,619	18,526	36,700		TOTAL PERSONNEL SERVICES	38,800		14
15	0.67	0.67	0.67		Total Full-Time Equivalents (FTE)	0.67		15
16					MATERIALS & SERVICES			16
17	177	1,813	10,000		Maintenance & Repair - General	10,000		17
18	1,189	622	3,000		Maintenance & Repair - Special & Signs	3,000		18
19	-	-	3,200		Walk/Bikeways (1% of Gas Tax cumul.)	5,100		19
20	351	256	1,000		Mileage Reimbursement	1,000		20
21	3,296	-	3,500		Roadside Spraying	3,500		21
22	76	107	500		811 Utility Locate Fees	500		22
23	-	-	5,000		Engineering	5,000		23
24	-	8	500		Miscellaneous	500		24
25	5,089	2,805	26,700		TOTAL MATERIALS & SERVICES	28,600		25
26					CAPITAL OUTLAY			26
27	6,638	-	384,300		Streets and Improvements	474,300		27
28	-	6,186	-	7th Street Repair	-		28
29	6,638	6,186	384,300		TOTAL CAPITAL OUTLAY	474,300		29
30			50,000		CONTINGENCY	50,000		30
31	385,815	447,877			Ending Balance (prior years)			31
32			25,000		UNAPPROPRIATED ENDING FUND BALANCE	25,000		32
33	417,161	475,394	522,700		TOTAL REQUIREMENTS	616,700		33

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Cemetery Fund**

CITY OF LYONS

**FORM
LB-10**

	Historical Data			Adopted Budget This Year 2021-22	RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-23		
	Actual		First Preceding Year 2020-21			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2019-20							
					RESOURCES			
1	53,000	66,659		46,000	Cash on Hand	49,961		1
2	1,238	508		475	Interest	300		2
3	2,967	567		100	Sale of Lots (2/3)	100		3
4	950	600		100	Open/Close - Urns	100		4
5	-	-		50	Transfer of Ownership	50		5
6	15,000	10,000		5,000	Transfer IN from General Fund	5,000		6
7	73,155	78,333		51,725	TOTAL RESOURCES	55,511	-	7
8					REQUIREMENTS			8
9					PERSONNEL SERVICES			9
10	4,734	3,987		9,200	Public Works 1 & 2 (33%)	9,000		10
11	517	313		1,200	Payroll Taxes	1,200		11
12	-	2,347		5,000	PERS	5,000		12
13	-	-		-	Payroll Reserve	3,000		13
14	5,251	6,647		15,400	TOTAL PERSONNEL SERVICES	18,200		14
15	0.29	0.29		0.29	Full-Time Equivalents (FTE)	0.29	0.29	15
16					MATERIALS & SERVICES			16
17	-	-		100	License & Fees	100		17
18	454	573		500	Grounds Maintenance	500		18
19	357	447		1,000	Supplies	1,000		19
20	374	298		600	Mileage Reimbursement	600		20
21	-	-		5,000	Projects	5,000		21
22	-	23,300		-	Projects: Driveway	-		22
23	60	1,420		125	Miscellaneous	111		23
24	1,245	26,038		7,325	TOTAL MATERIALS & SERVICES	7,311		24
25				9,000	CONTINGENCY	5,000		25
26	66,659	45,648			Ending Balance (prior years)			26
27				20,000	UNAPPROPRIATED ENDING FUND BALANCE	25,000		27
28	73,155	78,333		51,725	TOTAL REQUIREMENTS	55,511		28

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

CITY OF LYONS

**FORM
LB-10**

	Historical Data			Adopted Budget This Year 2021-22	RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-23		
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2019-20	First Preceding Year 2020-21						
1	55,915	58,645	59,400	Cash on Hand (includes MM & CD annuity)	60,312			1
2	9	9	10	Interest MM Rhoda Trust 7,500; CD Naue 6,475	10			2
3	1,238	508	450	LGIP Interest	400			3
4	1,483	283	100	Sale of Lots (1/3)	100			4
5	58,645	59,445	59,960	TOTAL RESOURCES	60,822			5
6				REQUIREMENTS				6
7	58,645	59,445		Ending Balance (prior years)				7
8			59,960	UNAPPROPRIATED ENDING FUND BALANCE	60,822			8
9	58,645	59,445	59,960	TOTAL REQUIREMENTS	60,822			9

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

CITY OF LYONS

**FORM
LB-10**

	Historical Data			RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-23		
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2019-20	First Preceding Year 2020-21					
				RESOURCES			
1	-	-	131,473	Cash on Hand	138,380		1
2	-	-	-	LGIP Interest	550		2
3	-	-	131,473	ARP Funds	143,184		3
4	-	-	-	ARP OR Residual Funds	-		4
5	-	-	262,946	TOTAL RESOURCES	282,114	-	5
6				REQUIREMENTS			6
7				CAPITAL OUTLAY			7
8	-	-	126,188	American Rescue Plan Projects	179,114		8
9	-	-	5,285	* Freres Park Improvement Projects	100,000		9
10	-	-	-	* Memorial Project	3,000		10
11			131,473	TOTAL CAPITAL OUTLAY	282,114		11
12				Ending Balance (prior years)			12
13			131,473	RESERVED FOR FUTURE EXPENDITURE	-		13
14	-	-	262,946	TOTAL REQUIREMENTS	282,114		14

**FORM
LB-11**

**RESERVE FUND
RESOURCES AND REQUIREMENTS
Building Reserve Fund**

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

CITY OF LYONS

	Historical Data			Adopted Budget This Year 2021-22	RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-23		
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21						
1	174,728	225,781	277,200	Cash on Hand	328,750			1
2	3,962	1,625	1,500	LGIP Interest	1,500			2
3	50,000	50,000	50,000	Transfer IN from General Fund	50,000			3
4	228,691	277,406	328,700	TOTAL RESOURCES	380,250		-	4
5				REQUIREMENTS				5
6				CAPITAL OUTLAY				6
7	-	-	303,700	Building Improvements	380,250			7
8	2,910	-	-	... Library stairwell gate & fencing	-		-	8
9	2,910	-	303,700	TOTAL CAPITAL OUTLAY	380,250			9
10	225,781	277,406		Ending balance (prior years)				10
11			25,000	RESERVED FOR FUTURE EXPENDITURE	-			11
12	228,691	277,406	328,700	TOTAL REQUIREMENTS	380,250		-	12

**FORM
LB-11**

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

**RESERVE FUND
RESOURCES AND REQUIREMENTS
Equipment Reserve Fund**

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

CITY OF LYONS

	Historical Data			Adopted Budget This Year 2021-22	RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-23			
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	Fist Preceding Year 2020-21							
1	20,694	26,189	31,400	Cash on Hand	36,550				1
2	495	203	200	LGIP Interest	200				2
3	5,000	5,000	5,000	Transfer IN from General Fund	5,000				3
4	26,189	31,392	36,600	TOTAL RESOURCES	41,750		-		4
5				REQUIREMENTS					5
6				CAPITAL OUTLAY					6
7	-	-	10,000	Equipment	41,750				7
8	-	-	10,000	TOTAL CAPITAL OUTLAY	41,750				8
9	26,189	31,392		Ending balance (prior years)					9
10			26,600	RESERVED FOR FUTURE EXPENDITURE	-				10
11	26,189	31,392	36,600	TOTAL REQUIREMENTS	41,750				11

**FORM
LB-40**

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

Year 2022-23

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	1	22.72-23.17	48,200	2	1	38,560			8	7	9,640
2	1	14.50	18,100	2	2	12,670			8	8	5,430			2	
3	1	25.11-25.61	30,800				6	1	30,800					3	
4	1	14.50	7,250				6	2	7,250					4	
5	1	13.50	6,750				6	3	6,750					5	
6	1	15.82-16.14	20,150	2	3	6,851			8	9	6,650	9	10	6,650	
7	1	13.81-14.93	8,950	2	3	3,043			8	9	2,954	9	10	2,954	