

# CITY OF LYONS

**2023 – 2024 Fiscal Year  
Budget Proposal**



**449 5<sup>th</sup> ST.**

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# WELCOME TO THE CITY OF LYONS!

Great Blue Heron – Lunch at Freres Park Pond  
“Gulp”



Photo Credit: KlensingFocus Photography  
Karen Herzig – Photographer

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# AGENDA

- ❖ Call to Order – by Mayor
  - Pledge of Allegiance
  - Introductions
  - State Revenue Sharing Hearing – Page [43](#) & [45](#)
- ❖ 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 not 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 (*May 9<sup>th</sup>*)
- ❖ 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 May 23<sup>rd</sup>, 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

Jessica Ritchie

Mike Wagner

W. Diane Hyde

Amy Watts

### CITIZENS

Cindy Wagner

Jerry Tabler

Jesse O'Dell

Ginger Griffith

VACANT

### BUDGET OFFICER

Micki Valentine

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## PROPERTY

City Hall, 449 5<sup>th</sup> Street



Lyons Public Library, 279 8<sup>th</sup> Street



Lyons City Park, 449 5<sup>th</sup> Street



Freres Park, 13<sup>th</sup> Street



Fox Valley Cemetery, Lyons-Mill City Dr



Shop, 725 N. 13<sup>th</sup> Street



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## **OFFICIALS**

### **CITY COUNCIL**

MAYOR	Lloyd Valentine	Term expires 12/31/2024
MAYOR PRO TEM	Jessica Ritchie	Term expires 12/31/2026
COUNCILOR	Mike Wagner	Term expires 12/31/2024
COUNCILOR	W. Diane Hyde	Term expires 12/31/2024
COUNCILOR	Amy Watts	Term expires 12/31/2026

### **CITIZEN BUDGET COMMITTEE**

Cindy Wagner	Position #1	Term expires 12/31/2024
Jerry Tabler	Position #2	Term expires 12/31/2023
Jesse O'Dell	Position #3	Term expires 12/31/2024
Vacant	Position #4	Term expires 12/31/2023
Ginger Griffith	Position #5	Term expires 12/31/2025

### **PLANNING COMMISSION**

Ginger Griffith – Chair	Position #1	Term expires 12/31/2024
Jerry Tabler	Position #2	Term expires 12/31/2023
Ned Holt	Position #3	Term expires 12/31/2024
Mel Hanna	Position #4	Term expires 12/31/2023
Sharon Durbin	Position #5	Term expires 12/31/2023

### **LIBRARY BOARD**

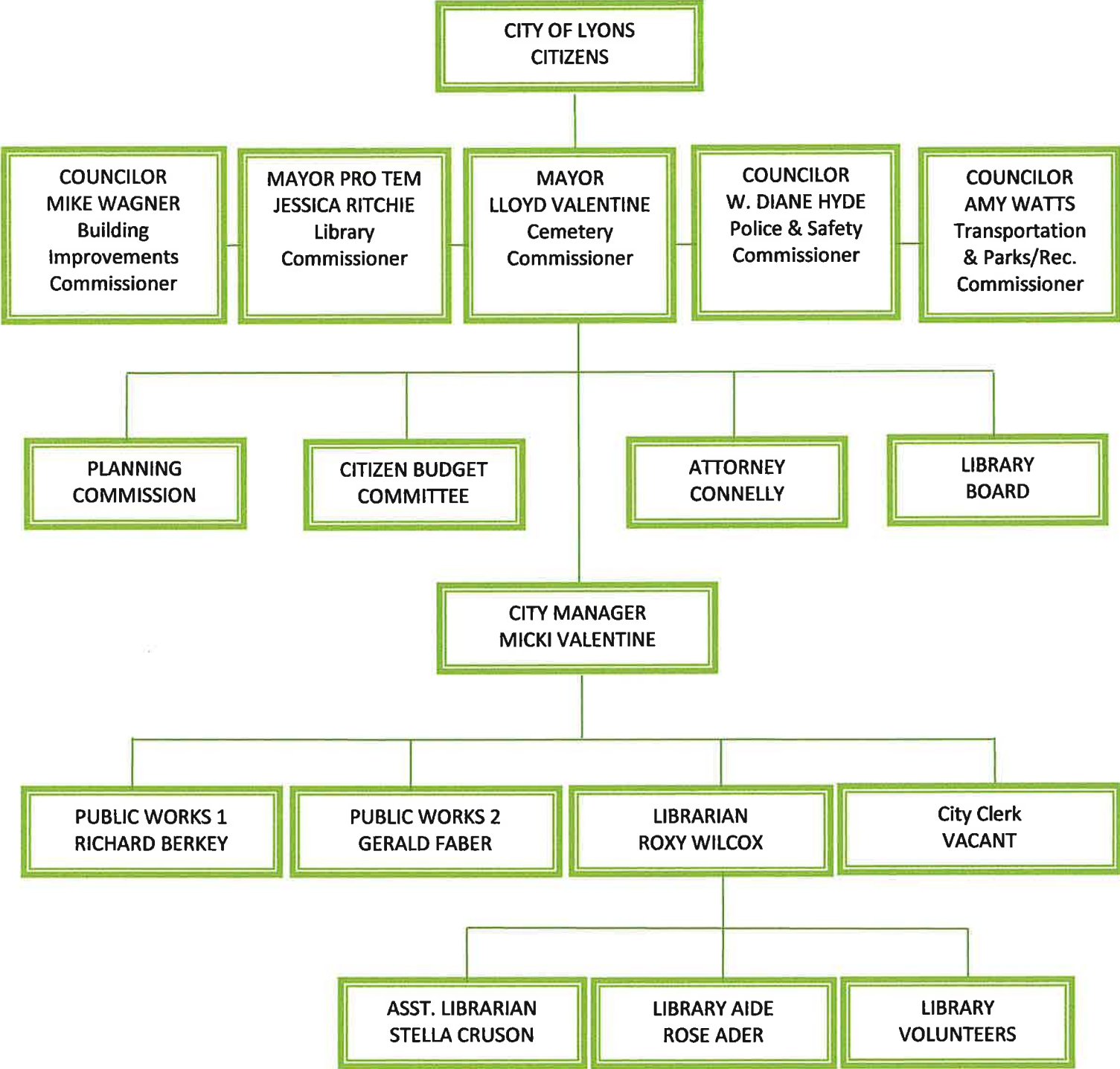
Amy Shield - Chair  
Tammy McKim  
Meg Hebing  
Cathy Griswold  
Lyn Medley

### **STAFF**

CITY MANAGER	Micki Valentine
CITY CLERK	Vacant
LIBRARIAN	Roxy Wilcox
ASSISTANT LIBRARIAN	Stella Cruson
LIBRARY AIDE	Rose Ader
PUBLIC WORKS 1	Richard Berkey
PUBLIC WORKS 2	Jerry Faber

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# ORGANIZATIONAL CHART



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## EVENTS

We had 24 households participate in the 2022 Summer Sun Sale



The next Summer Sun Sale event will be held Saturday August 19, 2023

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2022 Holiday Lighting Contest Winner – Jason & Shanna Hall Family



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# CITYWIDE CLEAN-UP DAY

This event was held Saturday, May 7<sup>th</sup>, 2022. 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	20.10 tons
Scrap metal	2.64 tons
Yard Debris	One 30-yard box
Tires	23
E-waste	12 items

After credits and donations were applied, our total cost for this event was \$2,871.90.

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## 2023 CITYWIDE CLEAN-UP DAY

SATURDAY, MAY 13<sup>th</sup> 9am - 3pm

Location: North 13<sup>th</sup> Street at Freres City Park



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## ELECTION 2022

General Election Tuesday, November 8, 2022

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

Mayor Lloyd Valentine was elected to a 2-year term  
Councilor Jessica Ritchie was elected to a 4-year term

The other council position was not filled. No one submitted the election paperwork to run as a candidate during the election. The person with the most write-in votes declined the position. The position was declared vacant in January 2023. Jessica Ritchie was selected as the Mayor Pro Tem. Two residents submitted applications for appointment. In March, City Council selected Amy Watts to fill the vacancy.



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## PROJECTS

We completed our honorary monument project at City Hall



A vault toilet was installed at Freres Park as part of our park improvement project.



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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, 2023 and ending June 30, 2024. 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, public safety, and the opportunity to bring improvements to our parks and city with American Rescue Plan (ARP) dollars, the ODOT Safe Routes to School (SRTS) grant, and American Library Association ADA construction grant.

With rising inflation, we continue to 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.

We are excited to continue improving the Freres Park with American Rescue Plan funds. We have placed a vault toilet and made improvements to the south parking lot. Our next steps will be to add a covered picnic shelter, add a couple more picnic tables, and a water fountain in the coming months. We will improve the paved parking lot with a disabled parking spot, marked parking spaces, and handicapped accessible walking path from the paved parking lot to the picnic shelter.

The current Linn County Sheriff's contract provides for 384 hours per year (32 hrs/month). We increased the contract hours last year and it has proven to benefit our community with more police presence.

## Budgetary Projection for the Law Enforcement Services Contract

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

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

ODOT has awarded Lyons a Safe Routes to School (SRTS) construction grant in the amount of \$1,900,000! This grant will provide money to complete the sidewalk in front of Mari-Linn School, move the crosswalk closer to the school, and construct other safety improvements for students walking and biking to school. The SRTS grant will cover 80% of the cost. Our 20% cost share will be covered through a separate ODOT Walkways & Bikeways program. Our only cost will be for any overage amounts. Currently ODOT is undergoing an Urban Design Verification (UDV) study which will assist us in preparing for the SRTS project.

We saw the completion of two new homes this past year. There was one new manufactured home placed. There are several land use developments in progress. There is a lot on 25<sup>th</sup> Street that is being partitioned into four lots. That subdivision is called Hawkeye Meadows Subdivision. The partition of the lot at the end of 19<sup>th</sup> Street has been completed. Those three lots are for sale. Then there is property at the east end of Dogwood Street, which is currently outside of the city limits, they are working on the process of annexation and development of adding more residential homes.

We adopted a supplemental budget this past year to establish the Materials and Services category and appropriate funds for it in the American Rescue Plan fund. 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. Any unused funds must be returned.

### **Budget Requests**

- Continue to work on American Rescue Plan (ARP) projects:
  - Complete Freres Park improvements
  - Make ADA improvements to the Lyons Public Library
  - Add an emergency standby generator at City Hall
- Library Restroom
  - American Library Association (ALA) has awarded us a \$20,000 grant to make the library restroom accessible for those with disabilities. ARP funds will supplement this project, if needed.
- Public Works
  - Shop addition including heat and hot water
  - Replace generator – purchasing this fiscal year, no need to add to the upcoming budget.
- Library
  - The Librarian has requested to increase New Books to \$3,000, which is the amount recommended by the Library Board. Equipment was reduced to allow for this change in Capital Outlay.

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

## FINANCIAL INFORMATION

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

Columbia Bank has merged with Umpqua Bank. All accounts were transferred to Umpqua Bank in March 2023.

The City has three accounts with Umpqua 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.



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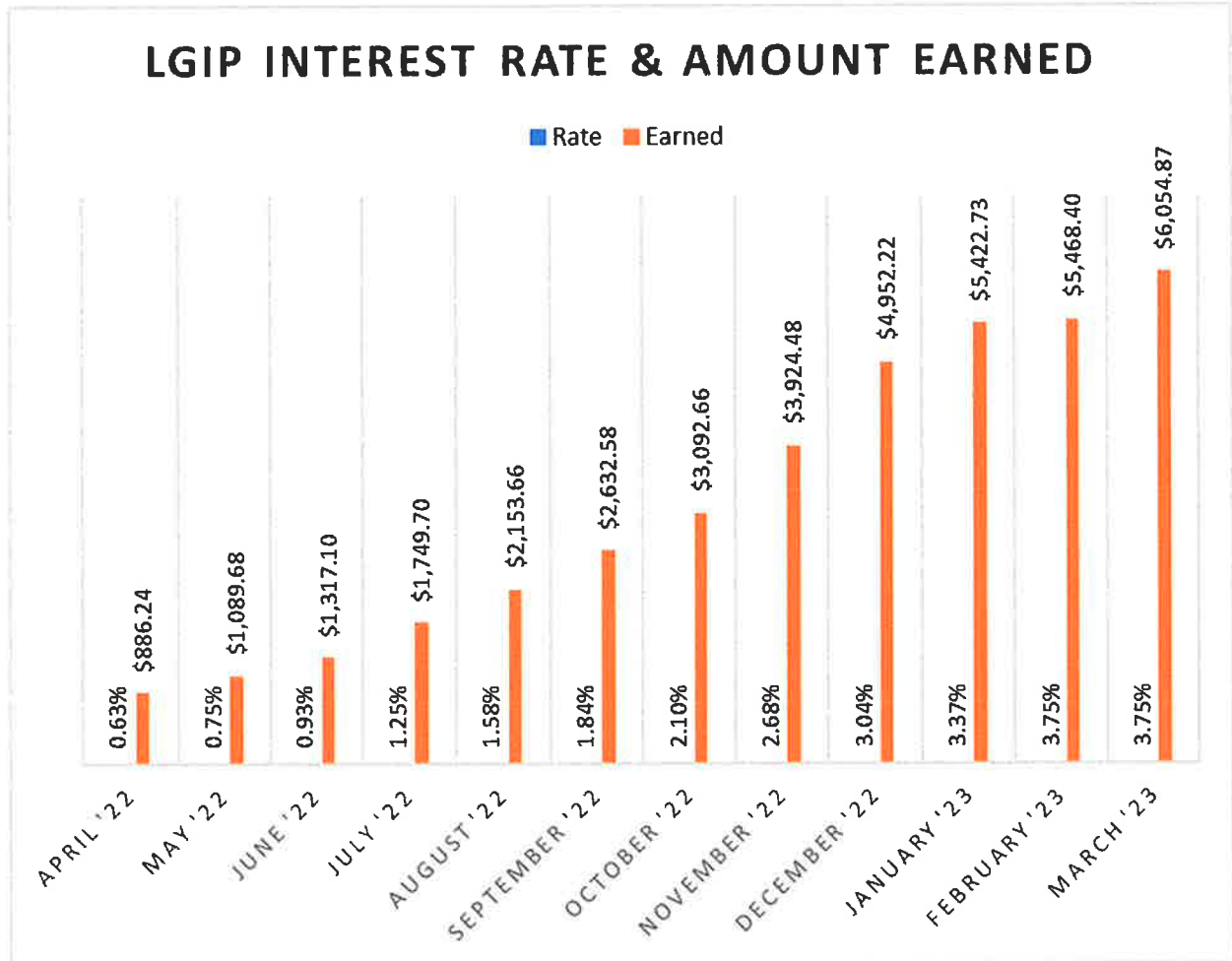
### PETTY CASH

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.



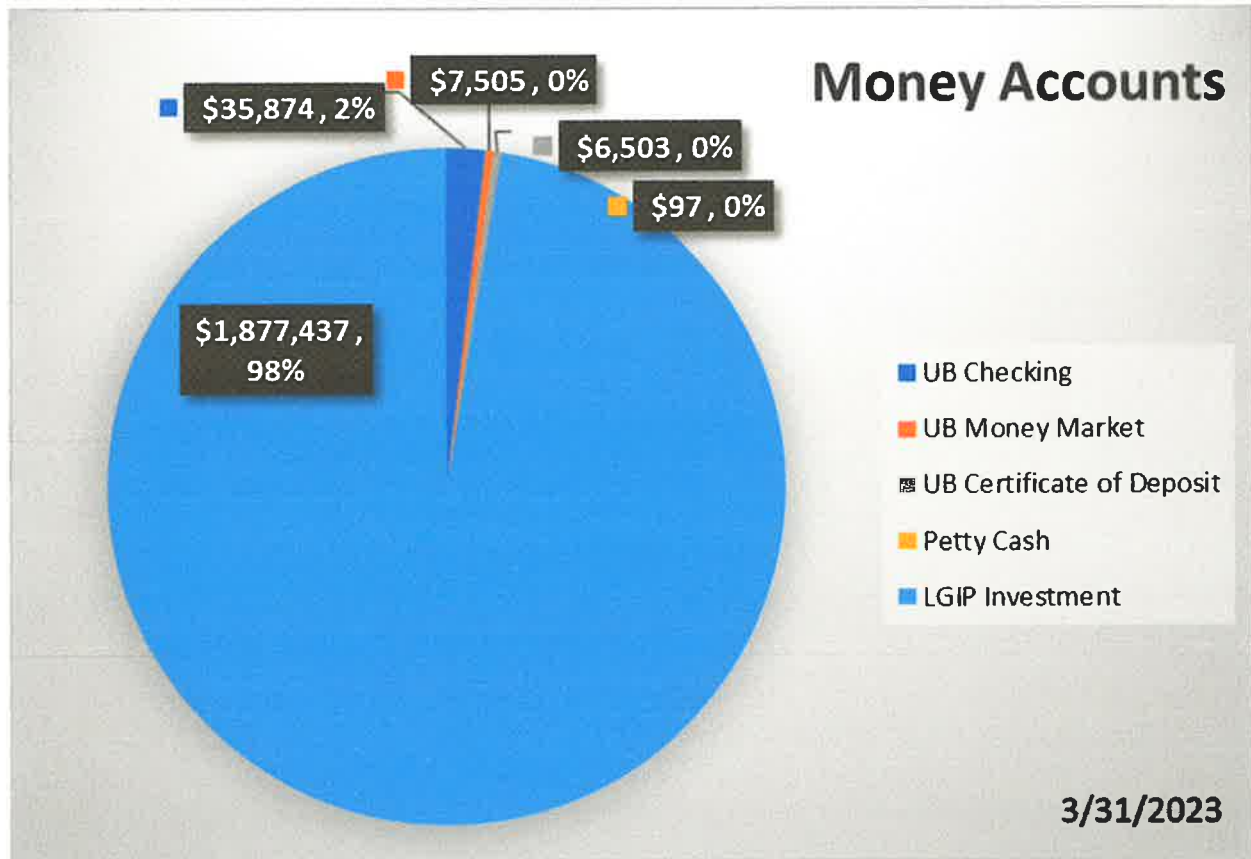
## LOCAL GOVERNMENT INVESTMENT POOL (LGIP)

The majority of the City’s funds are invested with the LGIP. The LGIP is the City’s interest-bearing investment account. At the beginning of the fiscal year on July 1<sup>st</sup> the interest rate was 1.25%. The rate has steadily increased and is currently at 3.75%. As of April 1, 2023, we have \$1,877,437 invested in the LGIP.



## ACCOUNT BALANCES

As of March 31, 2023, the total amount of funds held by the City of Lyons was \$1,927,416. 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 nine 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 savings 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.
- ❖ **ODOT Safe Routes To School** – A special fund to track ODOT projects.
- ❖ **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 \$104,316,883. A 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 2022-2023 Summary of Assessment and Tax Roll provided by the Linn County Tax Assessor’s office. The 2023-2024 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
<b>LYONS</b>	221,454,131	104,316,883	104,316,883	1.8926	\$203,353
<a href="https://www.co.linn.or.us/sites/default/files/fileattachments/assessment_amp_taxation/page/2273/2022_roll_summary.pdf">https://www.co.linn.or.us/sites/default/files/fileattachments/assessment_amp_taxation/page/2273/2022_roll_summary.pdf</a>					

<b>2022-2023 Taxable Value</b>	<b>\$104,316,883</b>
<b>3% Increased Value</b>	<b>+ 3,129,506</b>
<b>2022-2023 Est. Value</b>	<b>\$107,446,389</b>
<b>Rate 1.8926/1,000</b>	<b>x .0018926</b>
<b>Maximum Levy Amount</b>	<b>203,353</b>
<b>Less 7% Uncollectible</b>	<b>-14,235</b>
<b>Anticipated to Receive</b>	<b>189,118</b>

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 parks, or a sewer system it may be necessary for the city to request funds through voter approved bonds, grants, or some other funding alternatives. 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
- ❖ ODOT Safe Routes to School Fund
- ❖ American Library Association (ALA) Grant 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 the budget committee, and adopted by council for the 2023-24 fiscal year. The council will adopt the budget on May 23<sup>rd</sup> during their regular meeting. There will be a 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 15<sup>th</sup>.

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. Interest is increased due to LGIP rate increases. The NSSD CET fee fluctuates year-to-year, which is based off new construction, therefore it is decreased due to lack of new housing starts. Pacific Sanitation increased. WAVE/Astound fees continue to decline. Building Permits also fluctuate year-to-year and is decreased. Taxes estimated to be received is increased.

<b>Linn County Tax Distributions</b>			
<b>Fiscal Year 2022-2023 to-date</b>			
	<b>Current Taxes</b>	<b>Previous Taxes</b>	<b>Total Rcvd</b>
July 2022	\$ -	\$ 68.86	\$ 68.86
August 2022	\$ -	\$ 3,263.56	\$ 3,263.56
September 2022	\$ -	\$ 479.90	\$ 479.90
October 2022	\$ -	\$ 299.99	\$ 299.99
November 2022	\$ 11,639.35	\$ 198.94	\$ 11,838.29
November 2022	\$ 10,211.34	\$ 63.20	\$ 10,274.54
November 2022	\$ 76,094.05	\$ 67.61	\$ 76,161.66
December 2022	\$ 50,046.57	\$ 155.83	\$ 50,202.40
December 2022	\$ 19,613.42	\$ 112.58	\$ 19,726.00
December 2022	\$ 7,626.00	\$ 104.15	\$ 7,730.15
January 2023	\$ 1,250.44	\$ 281.30	\$ 1,531.74
February 2023	\$ 638.72	\$ 139.12	\$ 777.84
March 2023	\$ 3,777.89	\$ 146.75	\$ 3,924.64
April 2023	\$ 707.26	\$ 174.08	\$ 881.34
			\$ -
<b>Totals</b>	<b>\$ 181,605.04</b>	<b>\$ 5,555.87</b>	<b>\$ 187,160.91</b>
<b>Budgeted</b>	<b>\$ 181,310.00</b>	<b>\$ 4,500.00</b>	<b>\$ 185,810.00</b>
<b>Difference</b>	<b>\$ (295.04)</b>	<b>\$ (1,055.87)</b>	<b>\$ (1,350.91)</b>
<b>Yet to be Received - to meet budget.</b>			

**Requirements (page 2)** – Personnel expenses are expected to increase because of annual wage increases, minimum wage increase, and a one-time increase due to rising inflation. Health Benefits is increased due to 5% rate increase. CIS requires we separate Public Works 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. PERS rates will increase by 2.06% beginning July 1<sup>st</sup>. The amount budget is sufficient. **Materials and Services (page 4)** – Anticipating a rise in insurance costs. NSSD Construction Excise Tax expense is decreased. This tax is a passthrough tax that we are required to collect when a new home is built. The money collected is forwarded to the school district. City Park expenses are expected to increase for cleaning and supplies for the vault toilet. The Sheriff’s Contract increased to \$31,664. Reserved for Future Expenditure (page 3) is increased due to funds not assigned elsewhere. The Unappropriated Ending Fund Balance is unchanged. 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 due to the increased LGIP interest rate. The CCRLS Use-Based distribution will be significantly less. The other resources are reduced. We are no longer charging overdue book fines.

**Requirements (page 6)** – Personnel expenses are adjusted for pay rate changes. Health Benefits is increased for plan change and due to 4.55% rate increase. Payroll Reserve is decreased to adjust for Health Benefits and reduced CCRLS revenue. In Capital Outlay, Equipment is decreased, and New Books is increased. Operating Contingency (page 7) is decreased.

**Street Fund**

**Resources (page 8)** – Cash carryover, interest, and State Gas Tax are increased.

ODOT Gas Tax			
	Ttl Rcvd	Streets	1% Walkways & Bikeways
May 2022	\$ 7,729.95	\$ 7,652.65	\$ 77.30
June 2022	\$ 8,368.00	\$ 8,284.32	\$ 83.68
July 2022	\$ 8,305.51	\$ 8,222.45	\$ 83.06
August 2022	\$ 6,038.60	\$ 5,978.21	\$ 60.39
September 2022	\$ 8,282.95	\$ 8,200.12	\$ 82.83
October 2022	\$ 9,083.54	\$ 8,992.70	\$ 90.84
November 2022	\$ 8,252.67	\$ 8,170.14	\$ 82.53
Decemeber 2022	\$ 8,250.97	\$ 8,168.46	\$ 82.51
January 2023	\$ 7,692.42	\$ 7,615.50	\$ 76.92
February 2023	\$ 8,761.88	\$ 8,674.26	\$ 87.62
March 2023	\$ 5,839.37	\$ 5,780.98	\$ 58.39
April 2023	\$ 5,346.83	\$ 5,263.36	\$ 83.47
Totals	\$91,952.69	\$91,003.15	\$ 949.54

**Requirements (page 8)** – Personnel expenses are adjusted. 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 decreased. LGIP interest is increased.

**Requirements (page 9)** – Projects is reduced. Contingency is adjusted.

### **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 increased. Unappropriated Ending Balance is increased. Money in this fund cannot be spent.

**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 received a total of \$286,528. The city will have until December 31, 2024 to spend or obligate the funds. All funds are to be spent by December 2026. Any unspent funds must be returned.

**Resources** (page 11) Cash on Hand is increased. LGIP Interest is increased for the fund’s portion of interest earned in the LGIP account.

**Requirements** (page 11) The Materials & Services category was added to account for consultant expenses such as for engineering, surveying, and landscape architect. We are continuing to make improvements to the Freres Park by adding a picnic shelter, pathway to the shelter, drinking fountain, and improve the parking area. The library is being evaluated for possible ADA improvements. We are also considering adding an emergency standby generator at City Hall.

### **ODOT Safe Routes to School Fund**

This is a new fund to keep track of ODOT funds to cover the Safe Routes to School project. We have not yet received any funds so the Cash on Hand is zero. Two separate ODOT programs will pay for the project. In Requirements Contracted Personal Services is anticipated to cover the expenses for the planner and engineer. The remainder of the funds will be spent on construction costs.

### **ALA Library Grant Fund**

**Resources** (page 13) – American Library Association grant funds for library restroom remodel.

**Requirements** (page 13) – Materials & Services funds added for cost for engineer. Capital Outlay funds added for construction costs.

### **Building Reserve Fund**

**Resources** (page 14) – Cash on Hand and LGIP interest is increased.

**Requirements** (page 14) – Building Improvements is increased as we save money for future projects.

### **Equipment Reserve Fund**

**Resources** (page 15) – Cash on Hand and LGIP interest are increased. A new replacement generator for public works is anticipated to be purchased before the end of this fiscal year, therefore Cash on Hand is less than expected.

**Requirements** (page 15) – No major equipment purchases are anticipated, saving for future needs.

### **Personnel Services Summary**

For the positions that are based off minimum wage, we will see an increase of 5% effective July 1, 2023. Minimum wage will increase 70 cents per hour from \$13.50 to \$14.20 per hour.

For the positions that are not based off minimum wage, Council has approved a one-time increase for all employee rates to match the minimum wage 5 percent increase, due to rising inflation.

Position	Annual Hours	Hourly Rate	Monthly	Annual
City Manager	2080	22.72-23.86	\$ 4,135.83	\$ 49,630.00
City Clerk	1200-1248	15.20	\$ 1,580.83	\$ 18,970.00
Librarian	1200-1248	21.00-22.05	\$ 2,293.17	\$ 27,518.00
Asst. Librarian	480-500	15.20	\$ 633.33	\$ 7,600.00
Library Aide	300-500	14.20	\$ 591.67	\$ 7,100.00
Public Wrks 1	1152-1248	16.14-16.95	\$ 1,762.83	\$ 21,154.00
Public Wrks 2 Seas.	576-599	14.55-15.28	\$ 1,525.50	\$ 9,153.00

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. The adjusted rate will be determined by April 30<sup>th</sup> of each year. Any wage increase will be rounded to the nearest five cents.



BOLI Minimum Wage Increase Schedule:

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

Consumer Price Index March 2023:

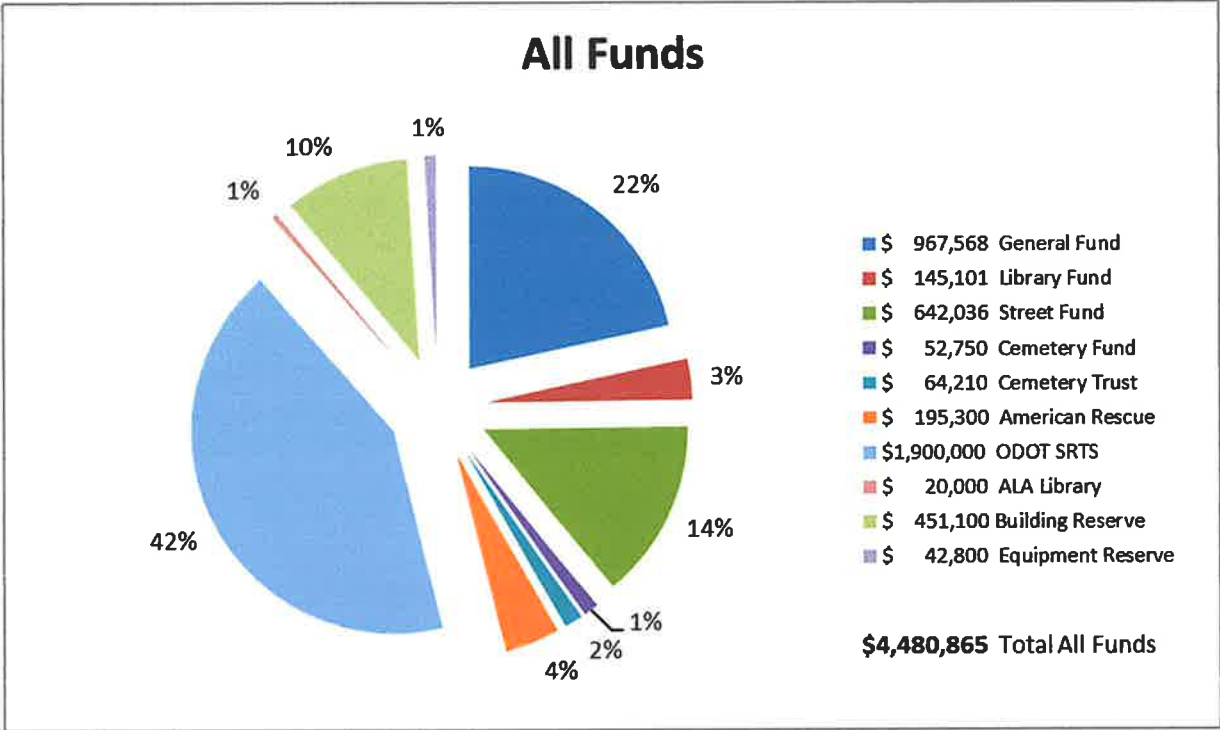
<https://www.bls.gov/news.release/cpi.nr0.htm>

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**PERS** rates will change effective July 1, 2023. Tier 1/Tier 2 will increase from 25.62% to 26.53%, a 0.91% change. A new rule went into effect January 1<sup>st</sup> 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 Tier 1/Tier 2 category resulting in two employees in that category. The OPSRP rate will increase from 19.31% to 20.47%, a 1.16% change. We have one employee in this category. These rates will be in effect through June 30, 2025.



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.
- **LGIP 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 Astound/Wave 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.
- **Fired Memberships** 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 expenses.

## Materials and Services

- **Administrative, Office Supplies** covers such things as 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 the costs associated with bank accounts.
- **Audit & Filing Fees** are for charges associated with the audit and filing with the state.
- **Computer Consulting & Repair** for computer related repairs & improvements.
- **Computers & Peripherals Purchases** is used for the purchase of new computers & peripherals, such as printers 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.
- **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. 32 hours per month or 384 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 as 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. 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 maintenance, cleaning, repair etc
- **Memorial & Flagpole Project:** A flagpole and honorary monument were installed.

**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 are saved for use in future years.

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

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

## **LIBRARY 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 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 cost of obtaining a card or replacement or damaged book.

- **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, Assistant Librarian, 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 on 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 training 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.

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

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

## STREET 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 interest earned.
- **State Gas Tax** is dedicated revenue to the Street Fund for street projects. 1% is required by state law to be dedicated to walkways/bikeways.
- **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 expenses.

### 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, bikeways, & 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 811 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.
- **LGIP 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 expenses.

#### 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 MIM 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 (ARP) FUND

#### 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 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

##### Materials & Services

- **Consultants** to cover costs associated with the planning, engineering, etc

##### Capital Outlay

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

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

### ODOT SAFE ROUTES TO SCHOOL (SRTS) FUND

#### Resources

- **Cash on Hand** is the amount expected to be available at the beginning of the new fiscal year.
- **ODOT SRTS Grant** is the amount anticipated to be received from the ODOT SRTS grant.
- **ODOT Bikeways/Walkways Funds** is the amount we anticipate receiving from ODOT Bikeways/Walkways program.

#### Requirements

##### Materials & Services

- **Contracted Personal services** will be used for planning & engineering consultants.

##### Capital Outlay

- **Construction Costs** will be used for the construction costs of the project.

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

### AMERICAN LIBRARY ASSOCIATION (ALA) GRANT FUND

#### Resources

- **Cash on Hand** is the amount expected to be available at the beginning of the new fiscal year.
- **ALA Grant** is the amount anticipated to be received from the American Library Association grant.

#### Requirements

**Materials & Services**

- **Contracted Personal services** will be used for planning & engineering consultants.

**Capital Outlay**

- **Construction Costs** will be used for the construction costs of the project.

**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, city shop, etc.

**Requirements**

**Materials & Services**

- **Contracted Services** will be used for planner, engineer, architect.

**Capital Outlay**

- **Building Improvements** may be used for new construction, building upkeep and improvements.

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

**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.



# STATE REVENUE SHARING

## RESOLUTION No. 585-2023

### A RESOLUTION CERTIFYING THE CITY OF LYONS' ELIGIBILITY TO RECEIVE STATE SHARED REVENUES BY PROVIDING THE NECESSARY MUNICIPAL SERVICES.

WHEREAS, ORS 221.760, Section 1., provides that the officer responsible for disbursing funds to cities under ORS 323.455, 366.785 to 366.820, and 471.805 shall, in the case of a city located within a county having more than 100,000 inhabitants according to the most recent federal decennial census, disburse such funds only if the city provides four or more of the following services:

1. Police protection
2. Fire protection
3. Street construction, maintenance, and lighting
4. Sanitary sewers
5. Storm sewers
6. Planning, zoning, and subdivision control
7. One or more utility services

and

WHEREAS, city officials recognize the desirability of assisting the state officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760.

NOW THEREFORE, be it resolved, the City of Lyons hereby certifies that it provides the following municipal services enumerated in Section 1, ORS 221.760:

1. Police Protection
2. Street construction, maintenance, and lighting
3. Storm sewers
4. Planning, zoning, and subdivision control

Approved by the City of Lyons this 23<sup>rd</sup> day of May, 2023.

By:                     COPY                      
Jessica Ritchie, Mayor Pro-Tem

ATTEST:                     COPY                      
Micki Valentine, City Manager

Date: \_\_\_\_\_

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**RESOLUTION No. 586-2023**  
**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 2023-2024.

Passed by the Common Council this 23<sup>rd</sup> day of May, 2023.

Approved by the Mayor Pro-Tem this 23<sup>rd</sup> day of May, 2023.

Mayor Pro-Tem \_\_\_\_\_ COPY

Attest: \_\_\_\_\_ COPY

I certify that a public hearing before the Budget Committee was held on May 2<sup>nd</sup>, 2023 and a public hearing before the City Council was held on May 23<sup>rd</sup>, 2023, 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, 2023, to June 30, 2024, will be held at Lyons City Hall, 449 5<sup>th</sup> St., Lyons, OR. The meeting will take place on Tuesday May 2, 2023, 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. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. If necessary, an additional budget committee meeting will be held on May 9, 2023, at 6:30 pm. A copy of the budget document may be inspected or obtained on or after March 28, 2023, online at [www.cityoflyons.org](http://www.cityoflyons.org) or at City Hall, 449 5<sup>th</sup> 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](http://www.cityoflyons.org).

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## BUDGET CALENDAR

### CITY OF LYONS Budget Calendar Fiscal Year 2023 – 2024

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.

Jan 2023	Confirm Budget Committee Members and Recruit
Jan 24	Council Meeting; Appoint/Re-appoint Budget Committee Members
Feb 7	Attend OR Dept of Revenue Budget Workshop/Training
Feb 28	Council Meeting; Budget Requests, Additional Appointments, if needed
March 28	Council Meeting; Budget Requests Due, Budget Pre-Planning & Goal Setting
April 24	Budget Committee meeting notice to paper/website <b><u>by 5pm</u></b>
April 25	Council Meeting; Final Budget Requests Due
April 28	Budget Committee Meeting Notice Published in paper – The Canyon Weekly
<b>May 2</b>	<b>Budget Committee Meeting; 1<sup>st</sup> State Revenue Sharing Hearing*</b>
May 9	Second Budget Committee Meeting, if needed*
May 15	Notice of Budget/SRS Hearing & summary to paper <b><u>by 5pm</u></b>
May 19	Notice of Budget/SRS Hearing & summary published.
<b>May 23</b>	<b>City Council Meeting/Hearing/Adopt Budget &amp; State Revenue Sharing*</b>
July 15	Submit Adopted Budget to Linn County to arrive by this date.

\*Note - these meetings are 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 3	6:30 PM	Special 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 25	6:30 PM	Regular Session
<b>Tuesday</b>	<b>May 2</b>	<b>6:30 PM</b>	<b>Budget Committee Meeting*</b>
Tuesday	May 9	6:30 PM	Budget Committee Meeting* Second Meeting IF NEEDED
<b>Tuesday</b>	<b>May 23</b>	<b>6:30 PM</b>	<b>Regular Session*</b> <b>Budget Hearing</b> <b>State Revenue Sharing Hearing</b>
Tuesday	June 27	6:30 PM	Regular Session

\*Note - these meetings are 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 2023 – 2024 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 2022-23	RESOURCE DESCRIPTIONS CITY SERVICES	Budget for Next Year 2023-24		
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
1	446,894	497,400	555,000	Cash on Hand	605,100			1
2	5,099	4,619	4,500	Previously Levied Taxes	5,000			2
3	3,860	3,028	4,000	LGIP Interest	10,000			3
4				<b>INTERGOVERNMENTAL</b>				4
5	13,215	13,293	12,000	State Revenue Sharing	12,000			5
6	3,362	22,440	10,000	NSSD Construction Excise Tax (CET)	1,000			6
7	1,571	2,056	500	Linn County Justice Court	500			7
8	1,147	1,026	1,000	State Cigarette Tax	800			8
9	23,363	22,523	23,000	OLCC State Liquor Tax	23,000			9
10	<b>42,657</b>	<b>61,339</b>	<b>46,500</b>	<b>TOTAL INTERGOVERNMENTAL</b>	<b>37,300</b>			10
11				<b>FRANCHISE FEES</b>				11
12	6,823	7,225	6,500	NW Natural Gas Franchise	9,000			12
13	89,850	92,140	85,000	PacifiCorp Franchise	85,000			13
14	6,265	6,866	6,000	Pacific Sanitation Franchise	6,500			14
15	988	1,332	1,000	SCTC/PTC Franchise	1,000			15
16	633	846	700	Yondoo Video Franchise	700			16
17	3,111	2,974	2,800	Astound/WAVE Franchise	2,500			17
18	<b>107,669</b>	<b>111,384</b>	<b>102,000</b>	<b>TOTAL FRANCHISE FEES</b>	<b>104,700</b>			18
19				<b>OTHER RESOURCES</b>				19
20	17,165	43,278	25,000	Bldg Permits, Mech, Plumb, Driveway	15,000			20
21	100	3,167	500	Land Use Fees	500			21
22	525	950	500	Lien Search Fees	500			22
23	160	140	150	Business License Fees	150			23
24	-	-	100	Sale of Assets	100			24
25	9,624	1,334	100	Copy Fees & Miscellaneous	100			25
26	<b>27,574</b>	<b>48,869</b>	<b>26,350</b>	<b>TOTAL OTHER RESOURCES</b>	<b>16,350</b>			26
27	-	1,000	-	Grants	-			27
28	633,754	727,639	738,350	Total resources, except taxes to be levied	778,450			28
29			181,310	Taxes estimated to be received	189,118			29
30	172,208	179,065		Taxes collected in year levied				30
31	<b>805,962</b>	<b>906,704</b>	<b>919,660</b>	<b>TOTAL RESOURCES</b>	<b>967,568</b>			31

**REQUIREMENTS SUMMARY  
ALLOCATED**

General Fund

CITY OF LYONS

**FORM  
LB-30**

	Historical Data			REQUIREMENTS CITY SERVICES	Budget For Next Year 2023-24			
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-20	First Preceding Year 2021-22	This Year 2022-23					
				<b>PERSONNEL SERVICES</b>				
1	35,397	36,433	38,000	City Manager (80%)	39,705			1
2	-	-	13,000	City Clerk (70%)	13,280			2
3	17,165	15,057	17,500	Public Works 1 & 2 (34%)	15,000			3
4	37	4,411	10,000	Health Benefits (CM)	11,000			4
5	330	-	500	Firemed Memberships	500			5
6	4,141	4,689	10,000	Payroll Taxes	10,000			6
7	250	250	350	Christmas Bonus	350			7
8	8,744	8,555	13,000	PERS	13,000			8
9	1,488	-	10,000	Worker's Comp. Insurance	9,000			9
10	-	506	10,000	Payroll Reserve	10,000			10
11	<b>67,553</b>	<b>69,900</b>	<b>122,350</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>121,835</b>			11
12	<b>1.52</b>	<b>1.52</b>	<b>1.52</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>1.52</b>			12
13				<b>MATERIALS AND SERVICES</b>				13
14	122,952	153,797	219,640	See Schedule LB-31 pg 4	206,804			14
15	<b>122,952</b>	<b>153,797</b>	<b>219,640</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>206,804</b>			15
16				<b>CAPITAL OUTLAY</b>				16
17	-	-	10,000	Building Improvements	10,000			17
18	-	-	5,000	Equipment	5,000			18
19	-	-	5,000	Stormwater Improvements: culverts, ditches, pond	5,000			19
20	3,037	3,480	-	Memorial & Flag Pole Project	-			20
21	<b>3,037</b>	<b>3,480</b>	<b>20,000</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>20,000</b>			21
22	<b>193,541</b>	<b>227,177</b>	<b>361,990</b>	<b>TOTAL ORGANIZATIONAL REQUIREMENTS</b>	<b>348,639</b>			22

**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED**  
 General Fund

CITY OF LYONS

**FORM**  
**LB-30**

	Historical Data			REQUIREMENTS CITY SERVICES	Budget For Next Year 2023-24		
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-21	First Preceding Year 2021-22					
				PERSONNEL SERVICES NOT ALLOCATED			
1	-	-	-	<b>TOTAL PERSONNEL SERVICES</b>	-	-	-
2	-	-	-	Total Full-Time Equivalent (FTE)	-	-	-
3				MATERIALS AND SERVICES NOT ALLOCATED			
4	-	-	-	<b>TOTAL MATERIALS AND SERVICES</b>	-	-	-
5				CAPITAL OUTLAY NOT ALLOCATED			
6	-	-	-	<b>TOTAL CAPITAL OUTLAY</b>	-	-	-
7				DEBT SERVICE			
8	-	-	-	<b>TOTAL DEBT SERVICE</b>	-	-	-
9				SPECIAL PAYMENTS			
10	-	-	-	<b>TOTAL SPECIAL PAYMENTS</b>	-	-	-
11				INTERFUND TRANSFERS			
12	10,000	5,000	5,000	Transfer Out to Cemetery Fund	5,000		
13	50,000	50,000	50,000	Transfer Out to Library Fund	50,000		
14	50,000	50,000	50,000	Transfer Out to Building Reserve Fund	50,000		
15	5,000	5,000	5,000	Transfer Out to Equipment Reserve Fund	5,000		
16	<b>115,000</b>	<b>110,000</b>	<b>110,000</b>	<b>TOTAL INTERFUND TRANSFERS</b>	<b>110,000</b>	-	-
17			<b>50,000</b>	<b>OPERATING CONTINGENCY</b>	<b>50,000</b>		
18	115,000	110,000	160,000	Total Requirements NOT ALLOCATED	160,000	-	-
19	193,541	227,177	361,990	Total Organizational Requirements	348,639		
20			322,670	<b>RESERVED FOR FUTURE EXPENDITURE</b>	383,929		
21			<b>75,000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>75,000</b>		
22	497,420	569,527		Ending balance (prior years)			
23	<b>805,962</b>	<b>906,704</b>	<b>919,660</b>	<b>TOTAL REQUIREMENTS</b>	<b>967,568</b>	-	-

DETAILED REQUIREMENTS  
General Fund

CITY OF LYONS

	Historical Data			REQUIREMENTS CITY SERVICES	Budget for Next Year 2023-24		
	Actual		Adopted Budget This Year 2022-23		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2020-21	First Preceding Year 2021-22					
				<b>MATERIALS &amp; SERVICES</b>			
1	2,946	2,143	4,500	Administrative, Office Supplies, postage	4,500		1
2	2,288	2,539	3,000	Copier Costs - Maintenance Agreement	3,000		2
3	547	1,060	1,000	Advertising	1,000		3
4	133	133	300	Banking Fees	300		4
5	6,000	3,950	10,000	Audit & Filing Fees	10,000		5
6	405	595	2,500	Computer Consulting & Repair	2,500		6
7	1,863	277	4,000	Computers & Peripherals Purchase	4,000		7
8	1,329	1,867	4,000	Computer Software/Programs	4,000		8
9	1,870	1,967	2,500	Dues & Subscriptions	2,500		9
10	7,429	455	9,000	Insurance (excluding Work.Comp.)	10,000		10
11	4,083	4,439	6,000	Utilities (elect, gas, phone, security, trash)	6,000		11
12	1,770	1,416	2,000	Website Hosting	2,000		12
13	47	258	2,000	Training/Education/Seminars	2,000		13
14	-	140	840	Cell Phone Stipend (\$10/mo/emp.)	840		14
15	1,380	1,127	1,500	Mileage Reimbursement	1,500		15
16	27	-	1,000	Election Expense	1,000		16
17	9,500	4,865	21,000	City Attorney	21,000		17
18	-	3,265	10,000	City Engineer	10,000		18
19	1,511	2,291	5,000	Planning Consultant	5,000		19
20	23,649	24,465	31,000	Linn County Sheriff's Service Contract	31,664		20
21	9,543	31,417	20,000	Building Permits - Linn County	20,000		21
22	1,142	2,858	2,500	Bldg Permit - State Surcharge 12%	2,500		22
23	3,259	21,542	15,000	NSSD Construction Excise Tax	1,000		23
24	5,263	5,736	5,500	City Park Expenses	6,000		24
25	2,500	2,000	3,500	Community Donations & Scholarships	3,500		25
26	2,769	3,026	4,500	Ordinance Enfrmnt & Clean-Up Day Exp.	4,500		26
27	1,359	1,702	3,000	Cleaning, Maintenance & Repair - City Hall	3,000		27
28	3,775	2,859	3,000	Cleaning, Maintenance & Repair - Library	3,000		28
29	2,509	2,544	3,000	Maintenance & Repair - Shop, Tools & Equip	3,000		29
30	181	38	3,000	Tools & Equipment Purchase	3,000		30
31	21,966	18,936	26,000	Streetslights	26,000		31
32	250	59	1,500	Events	1,500		32
33	316	-	1,000	Reference Publications	1,000		33
34	-	949	1,000	Grant Fulfillment Expense	-		34
35	1,142	2,769	5,000	Charter/Code Review	5,000		35
36	199	111	1,000	Miscellaneous	1,000		36
37	<b>122,952</b>	<b>153,797</b>	<b>219,640</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>206,804</b>		<b>37</b>



	Historical Data			Adopted Budget This Year 2022-23	RESOURCE DESCRIPTIONS LIBRARY SERVICES	Budget for Next Year 2023-24		
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
1	70,602	68,500	70,000	Cash on Hand	73,000			1
2	508	378	500	LGIP Interest	2,000			2
3	50,000	50,000	50,000	Transfer IN from General Fund	50,000			3
4				<b>OTHER RESOURCES</b>				4
5	15,023	15,629	27,000	Chemeketa Use-Based Distributions	14,401			5
6	175	170	150	CCRLS Lost Book Reimbursement	50			6
7	46	28	300	Fines & Fees	50			7
8	78	204	150	Copy Fees & Miscellaneous	100			8
9	15,321	16,031	27,600	<b>TOTAL OTHER RESOURCES</b>	14,601		-	9
10	4,499	2,000	5,500	<b>Grants</b>	5,500			10
11	<b>140,930</b>	<b>136,909</b>	<b>153,600</b>	<b>TOTAL RESOURCES</b>	<b>145,101</b>		-	11

**REQUIREMENTS SUMMARY  
ALLOCATED  
Library Fund**

CITY OF LYONS

**FORM  
LB-30**

	Historical Data			Adopted Budget This Year 2022-23	REQUIREMENTS LIBRARY SERVICES	Budget For Next Year 2023-24		
	Actual		First Preceding Year 2021-22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-21							
					<b>PERSONNEL SERVICES</b>			
1	27,443	27,510	32,000	Librarian	28,000			1
2	6,259	7,178	8,000	Assistant Librarian	7,800			2
3	4,659	5,620	6,500	Library Aide	7,100			3
4	8,825	8,941	9,500	Health Benefits	26,000			4
5	3,005	3,629	5,000	Payroll Taxes	5,000			5
6	8,947	8,699	9,000	PERS	9,000			6
7	-	-	20,000	Payroll Reserve	5,000			7
8	<b>59,138</b>	<b>61,575</b>	<b>90,000</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>87,900</b>		-	8
9	<b>1.02</b>	<b>1.04</b>	<b>1.04</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>1.04</b>		<b>1.04</b>	9
10				<b>MATERIALS AND SERVICES</b>				
11	198	238	1,200	Audio - Visual Materials	1,200			11
12	449	449	1,000	Copier Costs	1,000			12
13	347	200	300	Dues & Subscriptions	300			13
14	4,301	4,611	5,000	Utilities (elect, gas, phone, security, trash)	5,000			14
15	894	839	750	Supplies - Binding	750			15
16	507	772	1,500	Supplies - General	1,500			16
17	-	9	400	CCRLS Expense	400			17
18	-	-	750	Training/Education/Seminars	750			18
19	-	180	360	Cell Phone Stipend (\$10/mo/emp.)	360			19
20	-	-	500	Mileage Reimbursement	500			20
21	3,353	1,142	5,500	Grant Fulfillment Expenses	5,500			21
22	<b>10,049</b>	<b>8,440</b>	<b>17,260</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>17,260</b>		-	22
23				<b>CAPITAL OUTLAY</b>				
24	2,247	160	10,000	Equipment	6,250			24
25	997	1,797	2,250	New Books	3,000			25
26	<b>3,244</b>	<b>1,957</b>	<b>12,250</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>9,250</b>		-	26
27	<b>72,430</b>	<b>71,972</b>	<b>119,510</b>	<b>TOTAL ORGANIZATIONAL REQUIREMENTS</b>	<b>114,410</b>		-	27

**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED**  
 Library Fund

CITY OF LYONS

**FORM**  
**LB-30**

	Historical Data			REQUIREMENTS LIBRARY SERVICES	Budget For Next Year 2023-24		
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-21	First Preceding Year 2021-22	This Year 2022-23				
1	-	-	-	PERSONNEL SERVICES NOT ALLOCATED	-	-	1
2	-	-	-	TOTAL PERSONNEL SERVICES	-	-	2
3	-	-	-	Total Full-Time Equivalent (FTE)	-	-	3
4	-	-	-	MATERIALS AND SERVICES NOT ALLOCATED	-	-	4
5	-	-	-	TOTAL MATERIALS AND SERVICES	-	-	5
6	-	-	-	CAPITAL OUTLAY NOT ALLOCATED	-	-	6
7	-	-	-	TOTAL CAPITAL OUTLAY	-	-	7
8	-	-	-	DEBT SERVICE	-	-	8
9	-	-	-	TOTAL DEBT SERVICE	-	-	9
10	-	-	-	SPECIAL PAYMENTS	-	-	10
11	-	-	-	TOTAL SPECIAL PAYMENTS	-	-	11
12	-	-	-	INTERFUND TRANSFERS	-	-	12
13	-	-	-	TOTAL INTERFUND TRANSFERS	691	-	13
14	-	-	-	OPERATING CONTINGENCY	691	-	14
15	72,430	71,972	119,510	Total Requirements NOT ALLOCATED	114,410	-	15
16	68,500	64,937	30,000	Total Organizational Requirements	30,000	-	16
17	140,930	136,909	153,600	UNAPPROPRIATED ENDING FUND BALANCE	-	-	17
18				Ending balance (prior years)	145,101	-	18
				TOTAL REQUIREMENTS			

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS  
Street Fund**

CITY OF LYONS

**FORM  
LB-10**

	Historical Data			Adopted Budget This Year 2022-23	RESOURCES AND REQUIREMENTS					Budget for Next Year 2023-24		
	Actual		First Preceding Year 2021-22		Object Classification	Org Unit or Prog & Activity	Detail	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-21											
1	385,815	447,877	524,000	Cash on Hand			537,800					1
2	2,946	2,664	2,700	LGIP Interest			12,000					2
3	86,333	96,087	90,000	State Gas Tax (1% to Walkways)			92,236					3
4	300	-	-	Miscellaneous Resource			-					4
5	<b>475,394</b>	<b>546,629</b>	<b>616,700</b>	<b>TOTAL RESOURCES</b>			<b>642,036</b>					5
6				<b>REQUIREMENTS</b>								6
7				Org Unit or Prog & Activity								7
8	8,400	8,581	9,800	Personnel Serv	City Manager (20%)		9,930					8
9	-	-	5,500	Personnel Serv	City Clerk (30%)		5,700					9
10	3,249	1,907	10,000	Personnel Serv	Public Works 1 & 2 (33%)		10,000					10
11	910	943	3,000	Personnel Serv	Payroll Taxes		1,000					11
12	5,966	5,422	8,000	Personnel Serv	PERS		6,000					12
13	-	-	2,500	Personnel Serv	Payroll Reserve		5,000					13
14	<b>18,526</b>	<b>16,854</b>	<b>38,800</b>	<b>Personnel Serv</b>	<b>TOTAL PERSONNEL SERVICES</b>		<b>37,630</b>					14
15	<b>0.67</b>	<b>0.67</b>	<b>0.67</b>	<b>Personnel Serv</b>	<b>Total Full-Time Equivalents (FTE)</b>		<b>0.67</b>					15
16	1,813	315	10,000	Materials & Serv	Maintenance & Repair - General		10,000					16
17	622	1,077	3,000	Materials & Serv	Maintenance & Repair - Special & Signs		3,000					17
18	-	212	5,100	Materials & Serv	Walk/Bikeways (1% of Gas Tax cummul.)		5,288					18
19	256	158	1,000	Materials & Serv	Mileage Reimbursement		500					19
20	-	-	3,500	Materials & Serv	Roadside Spraying		3,500					20
21	107	122	500	Materials & Serv	811 Utility Locate Fees		500					21
22	-	568	5,000	Materials & Serv	Engineering		5,000					22
23	8	-	500	Materials & Serv	Miscellaneous		500					23
24	<b>2,805</b>	<b>2,452</b>	<b>28,600</b>	<b>Materials &amp; Serv</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>28,288</b>					24
25	-	720	474,300	Capital Outlay	Streets and Improvements		501,118					25
26	-	720	474,300	Capital Outlay	<b>TOTAL CAPITAL OUTLAY</b>		<b>501,118</b>					26
27			50,000	Contingency	<b>TOTAL CONTINGENCY</b>		<b>50,000</b>					27
28	454,063	526,602		Ending Balance (prior years)								28
29			25,000	UNAPPROPRIATED ENDING FUND BALANCE								29
30	<b>475,394</b>	<b>546,629</b>	<b>616,700</b>	<b>TOTAL REQUIREMENTS</b>								30

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS  
Cemetery Fund**

CITY OF LYONS

**FORM  
LB-10**

		Historical Data			Adopted Budget This Year 2022-23	RESOURCES AND REQUIREMENTS				Budget for Next Year 2023-24		
Actual		Second Preceding Year 2020-21	First Preceding Year 2021-22	Org Unit or Prog & Activity		Object Classification	Detail	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
1	66,659	45,648			49,961	Cash on Hand				46,500		1
2	508	274			300	LGIP Interest				1,000		2
3	567	1,537			100	Sale of Lots (2/3)				100		3
4	600	500			100	Open/Close - Urns				100		4
5	-	-			50	Transfer of Ownership				50		5
6	10,000	5,000			5,000	Transfer IN from General Fund				5,000		6
7	<b>78,333</b>	<b>52,959</b>			<b>55,511</b>	<b>TOTAL RESOURCES</b>				<b>52,750</b>		7
8						<b>REQUIREMENTS</b>						8
9						Org Unit or Prog & Activity	Object Classification	Detail				9
10	3,987	2,969			9,000	Cemetery	Personnel Serv	Public Works 1 & 2 (33%)		9,000		10
11	313	268			1,200	Cemetery	Personnel Serv	Payroll Taxes		2,000		11
12	2,347	1,522			5,000	Cemetery	Personnel Serv	PERS		5,000		12
13	-	-			3,000	Cemetery	Personnel Serv	Payroll Reserve		3,000		13
14	<b>6,647</b>	<b>4,769</b>			<b>18,200</b>	<b>Cemetery</b>	<b>Personnel Serv</b>	<b>TOTAL PERSONNEL SERVICES</b>		<b>19,000</b>		14
15	<b>0.29</b>	<b>0.29</b>			<b>0.29</b>	<b>Cemetery</b>	<b>Personnel Serv</b>	<b>Full-Time Equivalents (FTE)</b>		<b>0.29</b>		15
16	-	-			100	Cemetery	Materials & Serv	License & Fees		100		16
17	573	425			500	Cemetery	Materials & Serv	Grounds Maintenance		500		17
18	447	133			1,000	Cemetery	Materials & Serv	Supplies		1,000		18
19	298	234			600	Cemetery	Materials & Serv	Mileage Reimbursement		600		19
20	-	-			5,000	Cemetery	Materials & Serv	Projects		2,000		20
21	23,300	-			-	Cemetery	Materials & Serv	Projects: Driveway		-		21
22	1,420	625			111	Cemetery	Materials & Serv	Miscellaneous		111		22
23	<b>26,038</b>	<b>1,418</b>			<b>7,311</b>	<b>Cemetery</b>	<b>Materials &amp; Serv</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>4,311</b>		23
24					<b>5,000</b>	<b>Cemetery</b>	<b>Contingency</b>	<b>TOTAL CONTINGENCY</b>		<b>4,439</b>		24
25	<b>45,648</b>	<b>46,763</b>						Ending Balance (prior years)				25
26					<b>25,000</b>			UNAPPROPRIATED ENDING FUND BALANCE		<b>25,000</b>		26
27	<b>78,333</b>	<b>52,959</b>			<b>55,511</b>			<b>TOTAL REQUIREMENTS</b>		<b>52,750</b>		27

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

CITY OF LYONS

**FORM  
LB-10**

	Historical Data			Adopted Budget This Year 2022-23	RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-24		
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
1	58,645	59,445	60,312	Cash on Hand (includes MM & CD annuity)	63,100			1
2	9	7	10	Interest MM Rhoda Trust 7,500; CD Naue 6,475	10			2
3	508	287	400	LGIP Interest	1,000			3
4	283	768	100	Sale of Lots (1/3)	100			4
5	<b>59,445</b>	<b>60,508</b>	<b>60,822</b>	<b>TOTAL RESOURCES</b>	<b>64,210</b>			5
6				<b>REQUIREMENTS</b>				6
7	<b>59,445</b>	<b>60,508</b>		<b>Ending Balance (prior years)</b>				7
8			<b>60,822</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>64,210</b>			8
9	<b>59,445</b>	<b>60,508</b>	<b>60,822</b>	<b>TOTAL REQUIREMENTS</b>	<b>64,210</b>			9

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

CITY OF LYONS

**FORM  
LB-10**

	Historical Data			Adopted Budget This Year 2022-23	RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-24		
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
					<b>RESOURCES</b>			
1	-	-	138,380		191,100			1
2	-	703	550		4,200			2
3	-	143,184	143,184		-			3
4	-	81	-		-			4
5	-	<b>143,968</b>	<b>282,114</b>		<b>195,300</b>	-		5
6								6
								<b>RESOURCES</b>
								<b>REQUIREMENTS</b>
7								7
8	-	-	20,000		11,200			8
9	-	-	<b>20,000</b>		<b>11,200</b>			9
10	-	-	159,114		184,100			10
11	-	5,285	100,000					11
12	-	9,276	-		-			12
13	-	-	3,000		-			13
14	-	<b>14,561</b>	<b>262,114</b>		<b>184,100</b>			14
15		<b>129,407</b>						15
16	-	<b>143,968</b>	<b>282,114</b>		<b>195,300</b>	-		16





**SPECIAL FUND  
RESOURCES AND REQUIREMENTS  
American Library Association Grant**

CITY OF LYONS

**FORM  
LB-10**

	Historical Data			RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-24		
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-21	First Preceding Year 2021-22					
				<b>RESOURCES</b>			
1	-	-	-	Cash on Hand	-		1
2	-	-	-	American Library Assoc. (ALA) Grant - Library Restroom	20,000		2
4	-	-	-	<b>TOTAL RESOURCES</b>	<b>20,000</b>		4
5				<b>REQUIREMENTS</b>			
6				Org Unit or Prog & Activity			6
				Object Classification			
				Materials & Serv			
7	-	-	-	Library Remodel	2,000		7
				Contracted Services			
8	-	-	-	<b>Library Remodel</b>	<b>2,000</b>		8
				<b>TOTAL MATERIALS &amp; SERVICES</b>			
9	-	-	-	Library Remodel	18,000		9
				Construction Costs			
10	-	-	-	<b>SRTS Project</b>	<b>18,000</b>		10
				<b>TOTAL CAPITAL OUTLAY</b>			
11	-	-	-	Ending Balance (prior years)			11
				<b>TOTAL REQUIREMENTS</b>	<b>20,000</b>		12

**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 2022-23	RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-24			
	Actual		First Preceding Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2020-21										
							<b>RESOURCES</b>				
1	225,781	277,406	277,406	328,750		Cash on Hand		394,100			1
2	1,625	1,573	1,500	1,500		LGIP Interest		7,000			2
4	50,000	50,000	50,000	50,000		Transfer IN from General Fund		50,000			4
5	<b>277,406</b>	<b>328,980</b>	<b>328,980</b>	<b>380,250</b>		<b>TOTAL RESOURCES</b>		<b>451,100</b>		-	5
6						<b>REQUIREMENTS</b>					6
7						Org. Unit or Prog. & Activity	Object Classification				7
8	-	-	-	-		Buildings	Materials & Serv.	5,000			8
9	-	-	-	-		<b>Buildings</b>	<b>Materials &amp; Serv.</b>	<b>5,000</b>			9
10	-	-	-	380,250		Buildings	Capital Outlay	446,100			10
11	-	-	-	<b>380,250</b>		<b>Buildings</b>	<b>Capital Outlay</b>	<b>446,100</b>			11
12	<b>277,406</b>	<b>328,980</b>	<b>328,980</b>			Ending balance (prior years)					12
13	<b>277,406</b>	<b>328,980</b>	<b>328,980</b>	<b>380,250</b>		<b>TOTAL REQUIREMENTS</b>		<b>451,100</b>			13

**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 2022-23	RESOURCES AND REQUIREMENTS				Budget for Next Year 2023-24			
	Actual		First Preceding Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	1	2	3	4	5
	Second Preceding Year 2020-21											
1	26,189	31,392		36,550		37,000						
2	203	183		200		800						
3	5,000	5,000		5,000		5,000						
4	<b>31,392</b>	<b>36,575</b>		<b>41,750</b>		<b>42,800</b>						
5												
6												
7	-	-		41,750		42,800						
8	<b>31,392</b>	<b>36,575</b>										
9				-								
10	<b>31,392</b>	<b>36,575</b>		<b>41,750</b>		<b>42,800</b>						

**FORM  
LB-40**

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

Year 2023-24

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	22.72-23.86	49,630	2	1	39,704				8	7	9,926			1
2 City Clerk	1	15.20	18,970	2	2	13,279				8	8	5,691			2
3 Librarian	1	21.00-22.05	27,518						6	1	27,518				3
4 Assistant Librarian	1	15.20	7,600						6	2	7,600				4
5 Library Aide	1	14.20	7,100						6	3	7,100				5
6 Public Works 1	1	16.14-16.95	21,154	2	3	7,192						8	9	6,981	6
7 Public Works 2 - seasonal	1	14.55-15.28	9,153	2	3	3,112						8	9	3,020	7