

CITY OF LYONS

2024 – 2025 Fiscal Year
Budget Proposal



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WELCOME TO THE CITY OF LYONS!

Black-capped Chickadee
Freres Park



Photo Credit: Jim Leonard

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AGENDA

- ❖ Call to Order – by Mayor
 - Pledge of Allegiance
 - Introductions
 - State Revenue Sharing Hearing – Page [51](#) & [53](#)

- ❖ 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 an additional meeting, if necessary (*June 5th*).

- ❖ 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 25th at 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 Thrasher

CITIZENS

Cindy Wagner

Jerry Tabler

Jesse O'Dell

Ginger Griffith

Brenda Harris

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 12/31/2024
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 Thrasher	Term expires 12/31/2026

CITIZEN BUDGET COMMITTEE

Cindy Wagner	Position #1	Term expires 12/31/2024
Jerry Tabler	Position #2	Term expires 12/31/2026
Jesse O'Dell	Position #3	Term expires 12/31/2024
Brenda Harris	Position #4	Term expires 12/31/2026
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 12/31/2026
Ned Holt	Position #3	Term expires 12/31/2024
Mel Hanna	Position #4	Term expires 12/31/2026
Sharon Durbin	Position #5	Term expires 12/31/2026

LIBRARY BOARD

Amy Shield – Board Chair	Term expires 6/31/2024
Tammy McKim – Vice Chair	Term expires 6/31/2026
Meg Hebing	Term expires 6/31/2025
Cathy Griswold	Term expires 6/31/2026
Lyn Medley	Term expires 6/31/2024

STAFF

CITY MANAGER	Micki Valentine
CITY CLERK	Vacant
LIBRARY DIRECTOR	Roxy Wilcox
ASSISTANT LIBRARIAN	Rose Ader
LIBRARY AIDE	KJ DeGuire
PUBLIC WORKS I – LEAD	Richard Berkey
PUBLIC WORKS II – SEASONAL	Jerry Faber

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LIBRARY VOLUNTEERS

Karla Grady
Cathy Griswold
Meg Hebing
Denise Holt
Eden Hough
Evalyn Hough
Kaye McNalley
Lynn Medley
Bonnie Reid
David Scott
Leonard Scott
Mary Ellen Shine
Leslie Tracy

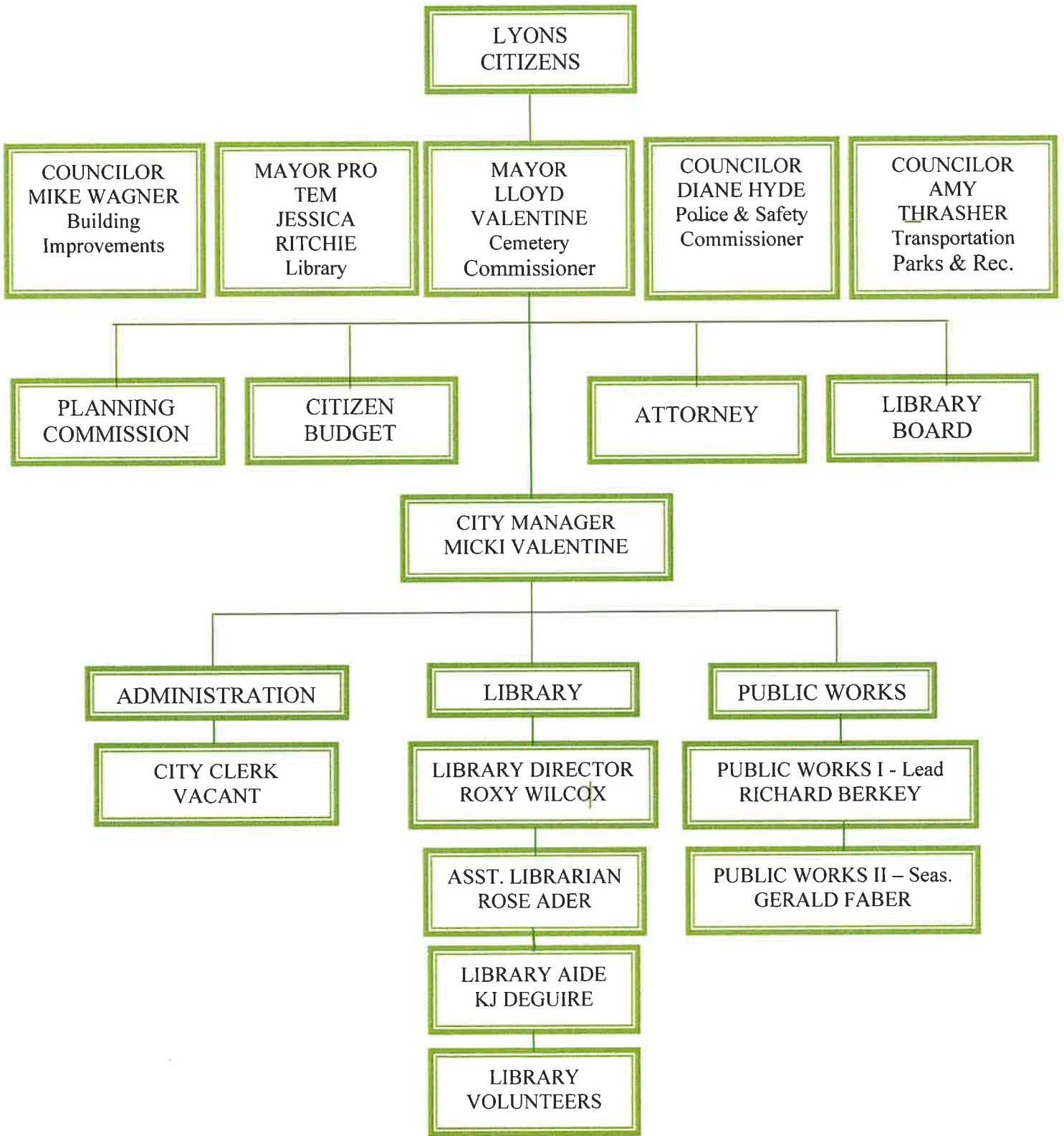
VOLUNTEER HOURS

1288 hours in 2022 – 2023
914 hours 2023 – 2024 as of April 30th.



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ORGANIZATIONAL CHART



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EVENTS

We had 23 households participate in the 2023 Summer Sun Sale



The next Summer Sun Sale event will be held Saturday August 17, 2024

2023 Holiday Lighting Contest Winner – Jacobsen Family, 810 7th Street



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CITYWIDE CLEAN-UP DAY

This event was held Saturday, May 13th, 2023. 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	23.28 tons
Scrap metal	3.64 tons
Yard Debris	One 40-yard box
Tires	27
E-waste	9 items

After credits and donations were applied, our total cost for this event was \$3,127.90.

2024 CITYWIDE CLEAN-UP DAY

SATURDAY, MAY 11th 9am - 3pm

Location: North 13th Street at Freres City Park



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ELECTION 2024

General Election Tuesday, November 5, 2024

The City will have three positions up for election in the General Election on November 5, 2024

Mayor 2-year term
The new term will begin January 1, 2025 and expire December 31, 2026

Two Councilor positions 4-year term each
The new term will begin January 1, 2025 and expire December 31, 2028



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PROJECTS

A picnic shelter was placed 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, 2024 and ending June 30, 2025. 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.

This past year the State has done away with the audit review and replaced it with the Agreed-Upon Procedures (AUP) process. The past few years our practice was to do one year as a full audit then two years of audit reviews. The AUP will cost more but the process will take a closer look at the procedures the City uses. We will substitute the AUP for the review as we move forward.

After the audit this past year, we were required to submit a corrective action plan to Oregon Department of Revenue (OR DOR) explaining how the City manages internal controls. Because of our limited number of employees, we rely on council oversight with the Pro Tem reviewing bank statements, payroll, and signing checks. The council is provided with financial reports each month. Although this is not a foolproof practice it is an acceptable practice for our situation. The requirement to provide OR DOR with an explanation is a new requirement and will be required with every audit in the future.

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.

We are nearing completion of the Freres Park project. We have added a picnic shelter along with a concrete walking path from the parking lot to the shelter. It is ADA accessible and provides accessibility to the vault toilet that was placed last year. We are waiting for concrete tables to be delivered. American Rescue Plan funds provided most of the funding for this project and the Freres Foundation provided \$30,500. These two funds will be closed out. The total expected cost of this project is \$319,775.

The library will have a new aluminum ramp placed at the back entrance. It will allow a safer exit/entry to the building and be wheelchair accessible. We are anticipating that this project will be completed in the current fiscal year. The library was awarded a \$20,000 grant from the American Library Association, which will go towards this project. The total anticipated cost of the project is \$32,575. The City will cover the remaining balance of the project.

Currently, we are working with our contracted engineer to finalize the construction plans for the sidewalk and school crosswalk in front of Mari-Linn School. This project is being funded by an ODOT Safe Routes to School grant and ODOT Bikeways/Walkways grant. We will have no costs unless the project goes over the estimated budget of \$1,900,000.

Linn County Planning and Building has changed their building permitting process. They are using the Oregon ePermitting System. This system allows electronic permitting for work being done within the city limits of Lyons. For budgeting purposes, you will see a reduction in permit fees being received and being paid to Linn County. This works out well for the applicants. They can pay using credit cards online and print their approved permit electronically. Building permits will still require review by the City to ensure that they meet City requirements.

We have five new homes in the process of being built. There is one new manufactured home being prepared to be placed on 14th Street. The Hawkeye subdivision, near the corner of 25th Street and Oak Street, has two homes being built and two vacant lots for sale. The partition at the end of 19th Street has one new manufactured home placed and two vacant lots remain for sale. Timberview is in the middle of building two new homes and in the Quest Subdivision two lots are being prepared for new homes. The Hafner subdivision is in the process of being annexed into the city limits. They are awaiting the completion of the Lyons-Mehama Water District project to move forward with development of the property for new homes.

Santiam Towing and Santiam Wrecker Sales have completed major improvement projects involving several properties. One property near the railroad tracks, off of 6th Street/Hwy 226, a home with little value was replaced with a storage facility to house tow trucks. The block at the corner of Main St and 6th Street, all buildings were demolished, the lots combined to one lot, and a new facility was built.

The current Linn County Sheriff’s contract provides for 384 hours per year (32 hrs/month). We increased the contract hours two years ago and it has proven to benefit our community with more police presence. A new contract will be negotiated in the coming fiscal year.

Budgetary Projection for the Law Enforcement Services Contract

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

Budget Changes

The LB-10 form for special funds has changed. The requirements section has been rearranged by the Oregon Department of Revenue. We are adapting to the change but will continue to include totals for the object classifications for calculating purposes of the LB-1 form.

In adjusting to the new formatting, the Library Fund and the Cemetery Fund will be closed and moved to the General Fund, since they are not required to be accounted for in separate funds. Because we are using an organizational unit type of budget, moving the Library & Cemetery funds into the General Fund creates a department for each. The organizational unit City Services will remain to cover administrative, facilities, and parks. There is a transfer-out for the Library and Cemetery funds to close them and a corresponding transfer-in for the General Fund resources. Their resources will be combined on the resource page, and they will each have their

separate expenditure page. The not allocated page will be combined and include the required and shared items.

We adopted a supplemental budget this past year to appropriate funds to cover the cost of the Freres Park project due to costing more than anticipated. We decreased the Reserve for Future Expenditures to increase Capital Outlay in the General Fund.

We also made some budget resolutions moving appropriations to fit our needs such as increasing the transfer to the Library Fund and reducing the Building Fund transfer. We are increasing the transfer to the Building Fund to make up for the loss to the Building Fund.

Budget Requests

- Council
 - Increase transfer to the Building Fund
 - Add a swing set at the Lyons Memorial Park
- City Services
 - Complete Freres Park improvements.
 - Replace the arborvitae at the cemetery.
 - Add an emergency standby generator at City Hall
 - Purchase land for a library and/or sewer system.
- Public Works
 - Shop addition including heat, hot water, and restroom.
- Library
 - Increase Supplies to \$2,000 and New Books to \$3,500. Move New Books to Materials & Services.

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FINANCIAL INFORMATION

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

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 and cannot be spent. The interest earned could be used to fund cemetery maintenance, if needed. They are recorded in the Cemetery Trust Fund.



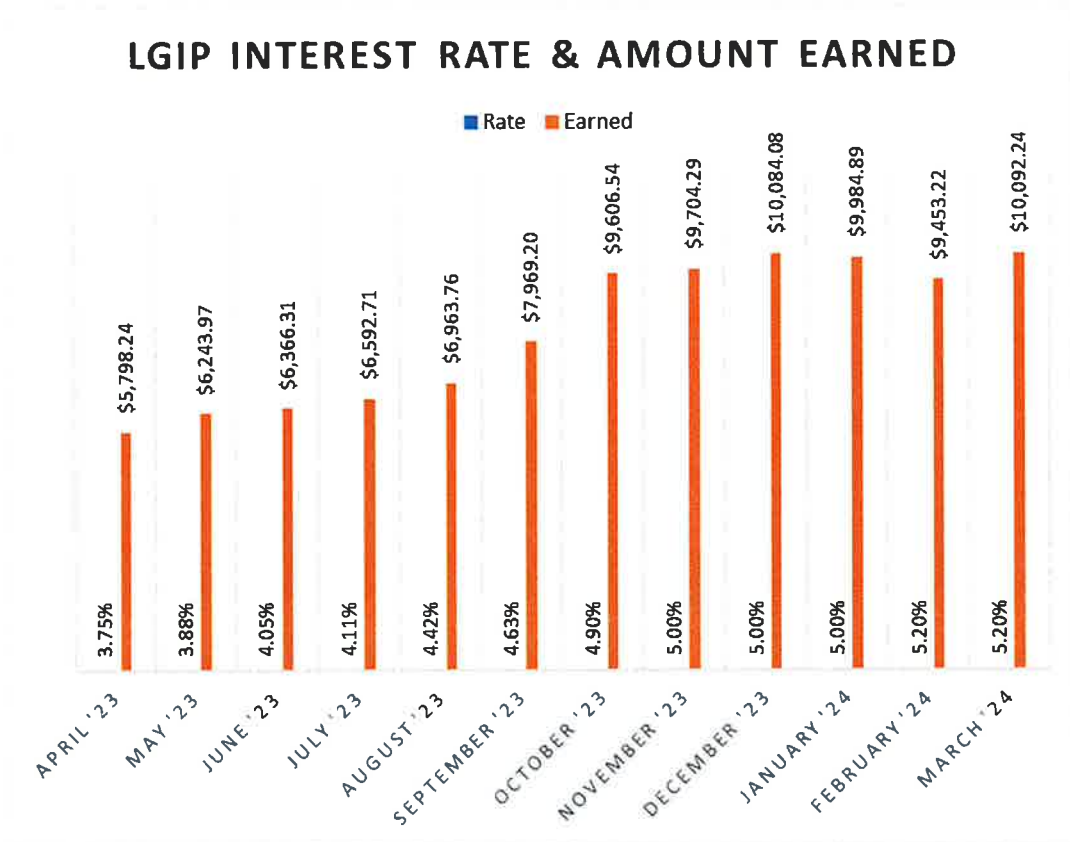
PETTY CASH

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.



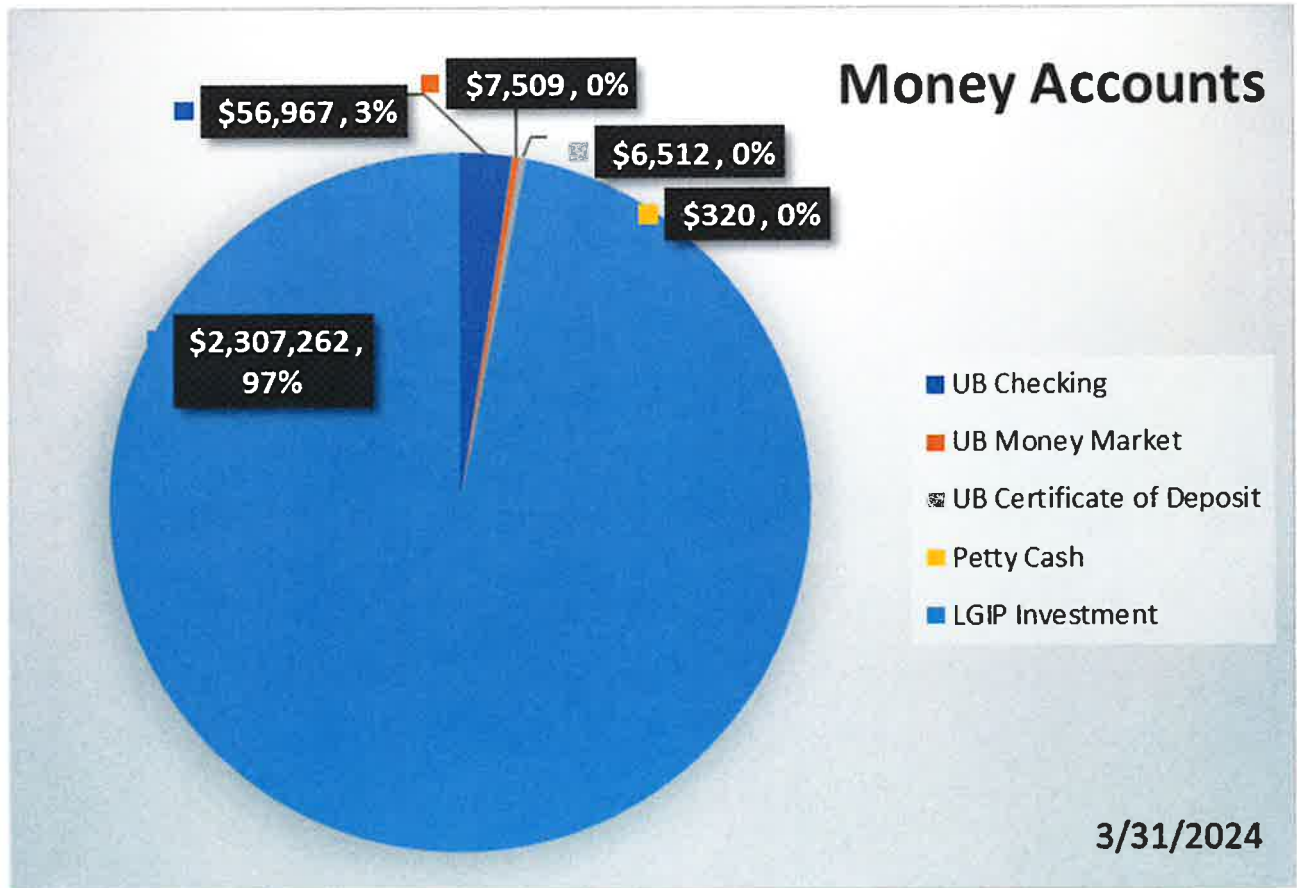
LOCAL GOVERNMENT INVESTMENT POOL (LGIP)

The majority of the City’s funds are invested with the LGIP. The LGIP is the City’s interest-bearing investment account. At the beginning of the fiscal year on July 1st the interest rate was 4.11%. The rate has steadily increased and is currently at 5.20%. As of April 1, 2024, we have \$2,307,72 invested in the LGIP.



ACCOUNT BALANCES

As of March 31, 2024, the total amount of funds held by the City of Lyons was \$2,378,570. As described above, the funds are held in separate accounts. This chart shows how the funds are divided among the accounts.



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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 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 savings for future building projects and equipment expenses.
- ❖ **General Fund – City Services** – the administrative expenses are recorded for the day-to-day operations of the City that are not recorded in other departments or funds.
- ❖ **General Fund – Library Department** – the library expenses are recorded for the day-to-day operations of the library.
- ❖ **General Fund – Cemetery Department** – the cemetery expenses are recorded for the day-to-day operations of the cemetery.
- ❖ **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.
- ❖ **ODOT Safe Routes To School** – A special fund to track ODOT projects including a sidewalk, sidewalk ramps, and improvement of the school crossing at Mari-Linn School.
- ❖ **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.

- ❖ **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. Interest earned may be used, in the future for maintenance of the cemetery, if needed.

The following funds were closed because they are no longer needed, or they are accounted for in another fund:

- ❖ American Rescue Plan Fund – Closed
- ❖ Freres Foundation Fund – Closed
- ❖ American Library Association (ALA) Grant Fund – Closed
- ❖ Library Fund – transferred to the General Fund
- ❖ Cemetery Fund – transferred to the General Fund

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 \$111,001,645. A 3% increase of assessed value is added and a discount of 7% is used in the expectation of taxes not to be received due to discounts and failure to pay. Values are based on the 2023-2024 Summary of Assessment and Tax Roll provided by the Linn County Tax Assessor’s office. The 2024-2025 actual values assessed will be determined later in the year and may affect tax revenues.

LINN COUNTY TAX SUMMARY		Assessment & Taxes by District		2023-2024	
	Real Market Value	Taxable Value	Total Value to Compute Tax Rates	Maximum Tax Rate	Taxes to be Imposed
LYONS	229,384,049	111,001,645	111,001,645	1.8926	\$216,384
https://www.linncountyor.gov/sites/default/files/fileattachments/assessment_amp_taxation/page/2273/tax_summary.pdf					

2023-2024 Taxable Value	\$111,001,645
3% Increased Value	+ 3,330,049
2024-2025 Est. Value	\$114,331,694
Rate 1.8926/1,000	x .0018926
Maximum Levy Amount	216,384
Less 7% Uncollectible	-15,147
Anticipated to Receive	201,237

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:
 - City Services
 - Library
 - Cemetery
- ❖ Street Fund
- ❖ ODOT Safe Routes to School Grant Fund
- ❖ Building Reserve Fund
- ❖ Equipment Reserve Fund
- ❖ Cemetery Trust 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-20 lists the resources for the General Fund. The LB-30 is four pages, divided by Allocated and Not Allocated expenses. Allocated expenses are expenses specifically for the department listed. Not Allocated would be an expense shared between different departments within the fund or as designated by the 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 2024-25 fiscal year. The council will adopt the budget on June 25th 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 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.

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LINE-ITEM CHANGES

GENERAL FUND RESOURCES

Resources (page 1) – We start with a decrease for Cash on Hand, which is what is anticipated to be the balance carried over from this fiscal year. Transfer In from the Library and Cemetery Funds is added to close-out their funds. Previous Taxes decreased. Interest is increased due to LGIP rate increases and inclusion of the Library and Cemetery interest. The State Revenue Sharing line item is increased due to combining the Cigarette and OLCC tax revenues with State Revenue Sharing. The Linn County Building Permit Fees line item is added to account for fees forwarded to us from Linn County. The NSSD CET fee fluctuates year-to-year, which is based off new construction, therefore it is increased due to anticipated new housing starts. All franchise fees are increased except for Astound/WAVE which continues to decline. Building Permits and other fees are combined to one line item. We will no longer collect permit fees for Linn County therefore Licenses, Permits, Fees line item is reduced. Sale of Cemetery Plots is added due to closing the cemetery fund. The Grants line item is increased to account for grants anticipated to be received. Taxes estimated to be received is increased. Total Resources is estimated to be \$1,221,162.

Linn County Tax Distributions			
Fiscal Year 2023-2024 to-date			
	Current Taxes	Previous Taxes	Total Rcvd
July 2023	\$ -	\$ -	\$ -
August 2023	\$ -	\$ 662.02	\$ 662.02
September 2023	\$ -	\$ 367.28	\$ 367.28
October 2023	\$ -	\$ 471.45	\$ 471.45
November 2023	\$ 12,307.41	\$ 349.98	\$ 12,657.39
November 2023	\$ 16,330.42	\$ 28.32	\$ 16,358.74
November 2023	\$ 73,255.17	\$ 79.71	\$ 73,334.88
November 2023	\$ 46,503.57	\$ 212.53	\$ 46,716.10
December 2023	\$ 25,053.97	\$ 106.84	\$ 25,160.81
December 2023	\$ 10,034.23	\$ 55.16	\$ 10,089.39
January 2024	\$ 1,103.14	\$ 138.62	\$ 1,241.76
February 2024	\$ 1,137.37	\$ 131.35	\$ 1,268.72
March 2024	\$ 4,692.49	\$ 157.13	\$ 4,849.62
April 2024	\$ 830.51	\$ 123.41	\$ 953.92
			\$ -
Totals	\$ 191,248.28	\$ 2,883.80	\$ 194,132.08
Budgeted	\$ 189,118.00	\$ 5,000.00	\$ 194,118.00
Difference	\$ (2,130.28)	\$ 2,116.20	\$ (14.08)
Yet to be Received - to meet budget.			

GENERAL FUND REQUIREMENTS

City Services

Requirements (*page 2*) – Personnel expenses are expected to increase because of annual wage increases, and the minimum wage 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. Materials and Services (*Page 6*) Computer related items are combined to one line item. Insurance rate is anticipated to increase. Mileage Reimbursement is increased due to rate increase and fluctuating tasks. Engineering costs expected to increase. NSSD Construction Excise Tax anticipated to increase. City Park Expenses are anticipated to increase due to more frequent tank emptying than previously expected. Cleaning, maintenance and repairs of library and city hall combined. Keeping Shop separate and shop related items will be combined. Street Lights is reduced to bring closer to actual. Grant Fulfillment Expense increased to account for expenses related to DLCD Planning Grant expenses. Code Review is removed and added to attorney expenses. Freres Park Project, and Building Permits are no longer needed. Park Projects is added for anticipated improvements to the parks including a swingset for Lyons Memorial Park.

Library Services

Requirements (*page 3*) – Personnel expenses are adjusted for pay rate increases. PERS is increased due to a new employee being eligible under PERS rules. Payroll Reserve is decreased. Audio – Visual Media, and Books/DVDs are combined and increased due to budget request and increase in cost. Cost of utilities increased due to inflation. Supplies combined to one line item. CCRLS expense decreased. New Books moved to Materials and Services at request of Library Director.

Cemetery Department

Requirements (*page 4*) – Personnel expenses are adjusted for pay rate increases. Cemetery Improvement Projects is added for possible replacement of arborvitaes, tree removal, and fencing repair.

GENERAL FUND - NOT ALLOCATED (*page 5*)

Transfers Out to Cemetery and Library Funds are no longer needed. Transfer Out to Building Reserve Fund is increased to \$60,000 to make up for previous reduction. Unappropriated Ending Fund Balance is the amount used to begin the following fiscal year to ensure there are funds available before tax revenue is received.

STREET FUND

Resources (*page 7*) – Cash on Hand and LGIP Interest are increased. Gas Tax revenue is split between Gas Tax and Walkways & Bikeways. ODOT requires 1% of gas tax revenue to be used for improvement of walkways & bikeways. If not used, the funds are to be returned to ODOT.

ODOT Gas Tax			
	Ttl Rcvd	Streets	1% Walkways & Bikeways
May 2023	\$ 7,711.40	\$ 7,634.29	\$ 77.11
June 2023	\$ 7,774.09	\$ 7,696.35	\$ 77.74
July 2023	\$ 8,929.98	\$ 8,840.68	\$ 89.30
August 2023	\$ 5,313.76	\$ 5,260.62	\$ 53.14
September 2023	\$ 8,245.24	\$ 8,162.79	\$ 82.45
October 2023	\$ 9,276.34	\$ 9,183.58	\$ 92.76
November 203	\$ 7,438.84	\$ 7,364.45	\$ 74.39
December 2023	\$ 8,476.25	\$ 8,391.49	\$ 84.76
January 2024	\$ 8,775.15	\$ 8,687.40	\$ 87.75
February 2024	\$ 8,179.18	\$ 8,097.39	\$ 81.79
March 2024	\$ 6,947.41	\$ 6,877.94	\$ 69.47
April 2024	\$ 7,731.39	\$ 7,654.08	\$ 77.31
Totals	\$94,799.03	\$93,851.06	\$ 947.97

Requirements (page 7) – Personnel expenses are adjusted for wage increases. We used the available Walkways & Bikeways funds towards the pathway for the Freres Park project. The new amount is the anticipated 1% portion for the upcoming year. Roadside is anticipated to increase due to inflation. Capital Outlay is increased for street improvement projects. Contingency not needed in this type of fund.

ODOT Safe Routes to School (SRTS) Fund

Resources/Requirements (page 8) This fund is used to keep track of ODOT grant funds to cover the Safe Routes to School project. We have received all of the Bike/Ped Funds (\$380,000), which is the 20% match of the SRTS grant, therefore that line item is zero. We have received an initial \$50,000 from SRTS. We will receive additional reimbursements as expenses are incurred. We have spent approximately \$43,000 so far on engineering costs.

Building Reserve Fund

Resources (page 9) – Cash on Hand and LGIP interest is increased. Transfer In from the General Fund is increased to \$60,000.

Requirements (page 9) – Building Improvements is increased as we save money for future projects.

Equipment Reserve Fund

Resources/Requirements (page 10) – Cash on Hand and LGIP interest are increased. No major equipment purchases are anticipated, saving for future needs.

Cemetery Trust Fund

Resources/Requirements (*page 11*) – 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 trust fund cannot be spent. If a need arises in the future, the interest earned could be spent.

American Rescue Plan Fund

Resources/Requirements (*page 12*) All funds have been received and spent. This fund was created to account for funds that the city received from the Federal government for the American Rescue Plan to support state, local and tribal government’s losses during the COVID-19 pandemic.

Freres Foundation Donation Fund

Resources/Requirements (*page 13*) – The Freres Foundation donated \$30,500 towards the Freres Park picnic shelter project. The project is now complete and funds have been spent. This fund is no longer needed.

ALA Library Grant Fund

Resources/Requirements (*page 14*) – The library received a grant from the American Library Association for an ADA improvement project. This project is expected to be completed this month. The fund will be closed once the funds have been dispensed. This fund is no longer needed.

Library Fund

Resources/Requirements (*page 15-17*) – The Library Fund is not required to be kept in a separate fund. Cash on Hand is the anticipated amount that will be available to carry-over into the next fiscal year. These funds will be a Transfer Out to the General Fund. Future expenses will be shown on the Library Services page of the General Fund (*page 3*).

Cemetery Fund

Resources/Requirements (*page 18*) – The Cemetery Fund is not required to be kept in a separate fund. Cash on Hand is the anticipated amount that will be available to carry-over into the next fiscal year. These funds will be a Transfer Out to the General Fund. Future expenses will be shown on the Cemetery Department page of the General Fund (*page 4*).

Personnel Services Summary

Minimum wage will increase 3.5% effective July 1, 2024. The hourly rate will increase 50 cents per hour from the current rate of \$14.20 to \$14.70 per hour.

The City Council has approved a one-time increase for all employee rates to match the minimum wage 3.5 percent increase, due to rising inflation.

Position	Annual Hours	Hourly Rate	Monthly	Annual
City Manager	2080	27.03-27.98	\$ 4,849.83	\$ 58,198.00
City Clerk	1200-1248	15.52-16.06	\$ 1,670.25	\$ 20,043.00
Library Director	1200-1248	22.47-23.26	\$ 2,326.00	\$ 27,912.00
Asst. Librarian	480-500	15.52-16.06	\$ 669.17	\$ 8,030.00
Library Aide	300-500	14.70-15.72	\$ 655.00	\$ 7,860.00
Public Wrks 1 Lead	1152-1248	17.27-17.87	\$ 1,858.50	\$ 22,302.00
Public Wrks 2 Seas.	576-599	15.25-15.78	\$ 1,575.33	\$ 9,452.00

2024 Minimum Wage will increase to \$14.70/hour eff July 1, 2024.
The rate is determined each year based off the Consumer Price Index.
The CPI inflation factor is 3.5%.

BOLI Minimum Wage Increase Schedule:

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

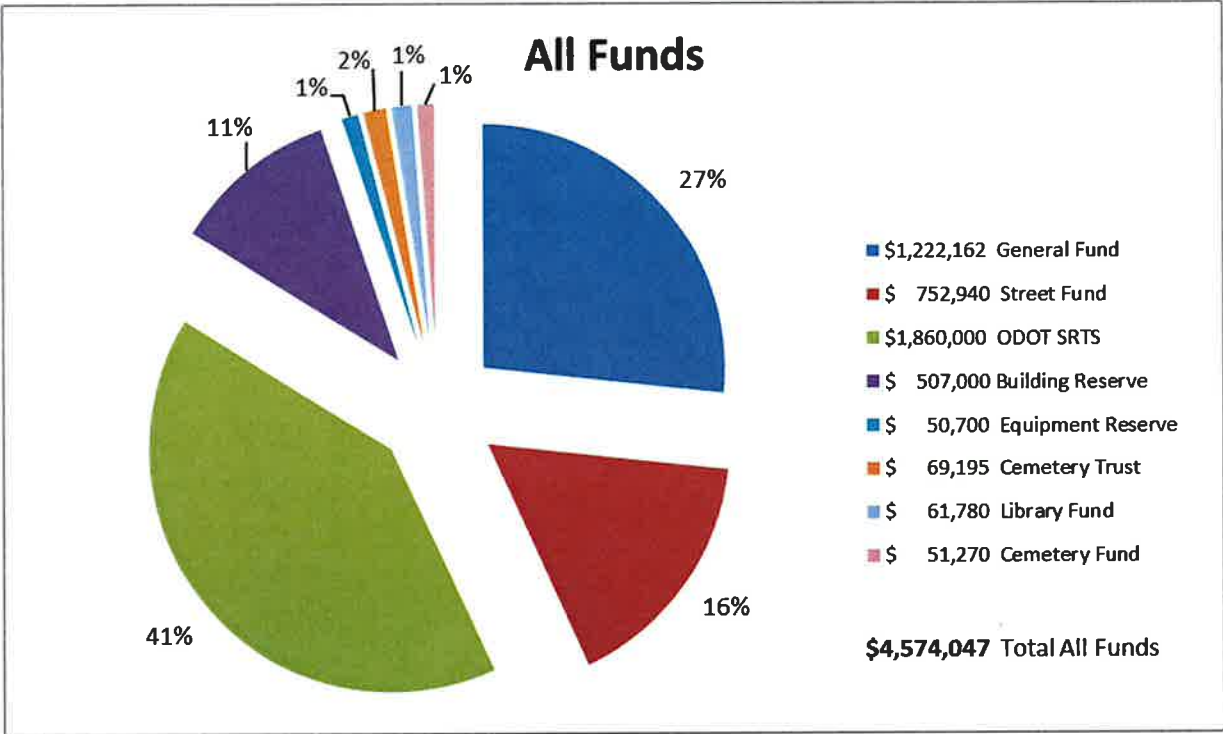
Consumer Price Index March 2024:

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

PERS rates will not change this fiscal year. Tier 1/Tier 2 rate is 26.53%. We have two employees with this rate. The OPSRP rate is 20.47%. We have two employees with this rate. 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

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).
- **Transfer In – Library & Cemetery** is the amount from closing the funds and transferring the balances to the General Fund.
- **Previously Levied Taxes** – taxes assessed but not paid when due.
- **LGIP Interest** earned on savings.
- **State Revenue Sharing, Cigarette Tax, & OLCC State Liquor Tax** taxes received from the State of Oregon.
- **Linn County Justice Court** are court fines collected on behalf of the City.
- **Linn County Building Permit Fees** the City's percentage of building permit fees.
- **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).
- **CCRLS Distributions & Lost Books** received from Chemeketa for library services.
- **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 permits.
- **Licenses, Permits, Fees** all fees will be rolled into this line item
- **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.
- **Cemetery Sale of Lots (2/3)** is the amount received for plot purchases (1/3 goes to Cemetery Trust Fund).
- **Sale of Assets** is used whenever the City has surplus property and sells an item to the public.
- **Grants** is for grant money received or expected to be received for general spending purposes. Annually we receive a Summer Reading Program grant and a Youth Benefit Golf Tournament (YBGT) grant. Every two years the City may apply for a DLCD G. Young Planning grant to use for general land use planning purposes.
- **Taxes estimated to be received** is the tax revenue we anticipate receiving for the current year (*as opposed to Taxes collected in previous years*).

City Services Requirements

Personnel Services

- **City Manager Wage** 80% of wage: 80% GF, 20% Street.
- **City Clerk Wage** 70% of wage: 70% GF, 30% Street.
- **Maintenance** for two positions 34% of wage: 34% GF, 33% Street, 33% Cemetery.

- **Health Benefits** covers employer provided health benefits.
- **Firemed 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.

City Services 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.

City Services 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 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 Services Requirements

Personnel Services

- **Library Director, Assistant Librarian, Library Aide** pays for wages.
- **Health Benefits** pays for the library director's health benefits.

- **Payroll Taxes** covers employer paid taxes including federal and state taxes for the library personnel.
- **PERS** benefit for the library director.
- **Payroll Reserve** covers unanticipated payroll expenses.

Library Services Materials & Services

- **Media/Books/Audio – Visual Materials** is for books, 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 – General & Binding** is for supplies such as paper, markers etc. and the materials needed for binding of books, book repairs.
- **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.

Library Services Capital Outlay

- **Equipment** is used for such things as book carts, computer, or printer replacements.

Cemetery Department Requirements

Personnel Services

- **Maintenance** 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.

Cemetery Department 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.

Cemetery Department Capital Outlay

- Cemetery Improvement Projects covers projects such as tree cutting, driveway improvements, fencing, or other improvements.

General Fund Not Allocated

- **Transfer Out** to Building and Equipment Reserves are used to accumulate and save for major building and equipment purchase or repairs.
- **Operating Contingency** is used in case of unexpected operating expenses
- **Reserved for Future Expenditure** is for use in future years. Can be used in the current year if needed.

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.
- **Maintenance** 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 for maintenance and repair of city streets and signs.
- **Walk/Bikeways** covers expenses for sidewalks, bikeways, & pathways.
- **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.
- **Mileage Reimbursement** used to reimburse employees using personal vehicles to perform City projects.
- **Engineering** covers the cost for the City contracted engineer to prepare engineering plans for City street 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 not needed in this type of fund and is being eliminated. **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.

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.

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.

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 (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.

LIBRARY FUND (PAGE 15-17)**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.
- **Transfer IN from General Fund** is used to cover expenses of the library since it is not a self-supporting fund.
- **Chemeketa Use-Based Distributions** are provided to the library as part of the cooperative agreement with Chemeketa Cooperative Regional Library Service (CCRLS)
- **CCRLS Lost Book Reimbursement** is the amount we receive when books are lost.
- **Fines & Fees** includes fines/fees for damaged books, late return of books,
- **Copy Fees & Miscellaneous** is a fee collected for printing and copying on the printer/copier. Includes any additional fee collected not listed elsewhere.
- **Grants** is for the grant funds the library receives for general library spending purposes. Annually we receive a Summer Reading Program grant and a Youth Benefit Golf Tournament (YBGT) grant.

Requirements**Personnel Services**

- **Library Director, Assistant Librarian, Library Aide** pays for wages.
- **Health Benefits** pays for the library director's health benefits.
- **Payroll Taxes** covers employer paid taxes including federal and state taxes for the library personnel.
- **PERS** benefit for the library director.
- **Payroll Reserve** covers unanticipated payroll expenses.

Library Services 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 and 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.

Library Services Capital Outlay

- **Equipment** is used for such things as book carts, 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.

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 earned.
- **Sale of Lots** is 2/3 of the sales price of a plot sold.
- **Open/Close** is the fee collected for opening/closing cremains burials.
- **Transfer of Ownership** is the fee collected to process ownership of plots.
- **Transfer IN from General Fund** is used to cover expenses of the cemetery since it is not a self-supporting fund.

Requirements**Personnel Services**

- **Public Works 1 & 2 (33%)** 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 plot markers, 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.

Transfer Out to General Fund to close the fund.

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.

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STATE SHARED REVENUE

RESOLUTION No. 602-2024

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 25th day of June 2024.

By: _____ COPY
 Jessica Ritchie, Mayor Pro-Tem

ATTEST: _____ COPY
 Micki Valentine, City Manager

Date: _____

RESOLUTION No. 603-2024
A RESOLUTION DECLARING THE CITY’S ELECTION
TO RECEIVE STATE SHARED 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 2024-2025.

Passed by the Common Council this 25th day of June, 2024.

Approved by the Mayor Pro-Tem this 25th day of June, 2024.

Mayor Pro-Tem _____ COPY

Attest: _____ COPY

I certify that a public hearing before the Budget Committee was held on May 14th, 2024, and a public hearing before the City Council was held on June 25th, 2024, giving citizens an opportunity to comment on use of State Shared Revenue.

COPY
City Manager

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

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, 2024, to June 30, 2025, will be held at Lyons City Hall, 449 5th St., Lyons, OR. The meeting will take place on Tuesday May 14, 2024, 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 June 5, 2024, at 6:30 pm. A copy of the budget document may be inspected or obtained on or after May 10, 2024, 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 Fiscal Year 2024 – 2025

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 2024	Confirm Budget Committee Members and Recruit
Jan 23	Council Meeting; Appoint/Re-appoint Budget Committee Members
Feb 27	Council Meeting; Budget Requests, Additional Appointments, if needed
March 6	Attend OR Dept of Revenue Budget Workshop/Training in Albany
March 26	Council Meeting; Budget Requests, Budget Pre-Planning & Goal Setting
April 23	Council Meeting; Final Budget Requests Due
April 29	Budget Committee meeting notice to paper/website <u>by 5pm</u>
May 3	Budget Committee Meeting Notice Published in paper – The Canyon Weekly
May 14	Budget Committee Meeting; 1st State Revenue Sharing Hearing
June 5	Second Budget Committee Meeting, if needed (Wednesday)
June 10	Notice of Budget/SRS Hearing & summary to paper <u>by 5pm</u>
June 14	Notice of Budget/SRS Hearing & summary published.
June 25	City Council Meeting/Hearing/Adopt Budget & State Revenue Sharing
July 15	Submit Adopted Budget to Linn County to arrive by this date.

CITY OF LYONS CALENDAR 2024

Monday	January 1	New Year's Day	CITY HALL/LIBRARY CLOSED	-----
Tuesday	January 23	COUNCIL MEETING – City Hall		6:30 pm
Tuesday	February 27	COUNCIL MEETING – City Hall		6:30pm
Wednesday	March 6	OR DOR – Budget Workshop – Albany		9a-3:30p
Tuesday	March 12	ELECTION DAY (tentative)		7am-8pm
Tuesday	March 26	COUNCIL MEETING – City Hall		6:30 pm
Tuesday	April 23	COUNCIL MEETING – City Hall		6:30 pm
Tuesday	May 14	BUDGET COMMITTEE MEETING/SRS Hearing – City Hall		6:30 pm
Saturday	May 11	City-wide Clean up		9am-3pm
Tuesday	May 21	ELECTION DAY		7am-8pm
Monday	May 27	Memorial Day	CITY HALL/LIBRARY CLOSED	-----
Tuesday	May 28	COUNCIL MEETING – City Hall		6:30 pm
Wednesday	June 5	If Needed – Second Budget Committee Meeting		6:30 pm
Tuesday	June 25	COUNCIL MEETING/BUDGET ADOPTION – City Hall		6:30 pm
Thursday	July 4	July 4 th Holiday	CITY HALL/LIBRARY CLOSED	-----
Tuesday	July 23	COUNCIL MEETING – City Hall		6:30 pm
Saturday	August 17	Summer Sun Sale/City-Wide Garage Sale		-----
Tuesday	August 27	ELECTION DAY (tentative)		7am-8pm
Tuesday	August 27	COUNCIL MEETING – City Hall		6:30 pm
Monday	September 2	Labor Day	CITY HALL/LIBRARY CLOSED	-----
Tuesday	September 24	COUNCIL MEETING – City Hall		6:30 pm
Tuesday	October 22	COUNCIL MEETING – City Hall		6:30 pm
Tuesday	November 5	ELECTION DAY		7am-8pm
Tuesday	November 26	COUNCIL MEETING – City Hall		6:30 pm
Thursday	November 28	Thanksgiving Day	CITY HALL/LIBRARY CLOSED	-----
Tuesday	December 17	COUNCIL MEETING – City Hall		6:30 pm
Wednesday	December 25	Christmas Day	CITY HALL/LIBRARY CLOSED	-----

All meetings are subject to change.

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 2024 – 2025 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!



RESOURCES
General Fund

CITY OF LYONS

	Historical Data			Adopted Budget This Year 2023-24	RESOURCE DESCRIPTIONS	Budget for Next Year 2024-25		
	Actual		First Preceding Year 2022-23			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-22							
1	497,400	569,517	605,100	Cash on Hand (City Services/Admin)	670,000		1	
2				Transfer In - Library	61,780		2	
3				Transfer In - Cemetery	51,270		3	
4	4,619	6,721	5,000	Previously Levied Taxes	4,000		4	
5	3,028	17,774	10,000	LGIP Interest	29,000		5	
6				INTERGOVERNMENTAL			6	
7	13,293	13,448	12,000	State Revenue Sharing (SRS, Cig,OLC)	35,800		7	
8	1,026	885	800	State Cigarette Tax			8	
9	22,523	23,857	23,000	OLCC State Liquor Tax			9	
10	2,056	959	500	Linn County Justice Court	500		10	
11				Linn County Building Permit Fees	10,000		11	
12	22,440	1,827	1,000	NSSD Construction Excise Tax (CET)	10,000		12	
13				CCRLS Distributions & Lost Books	19,175		13	
14	61,339	40,975	37,300	TOTAL INTERGOVERNMENTAL	75,475		14	
15				FRANCHISE FEES			15	
16	7,225	9,199	9,000	NW Natural Gas Franchise	9,500		16	
17	92,140	91,363	85,000	PacifiCorp Franchise	95,000		17	
18	6,866	7,296	6,500	Pacific Sanitation Franchise	7,000		18	
19	1,332	1,332	1,000	SCTC/PTC Franchise	1,200		19	
20	846	806	700	Yondoo Video Franchise	800		20	
21	2,974	2,620	2,500	Astound/WAVE Franchise	2,100		21	
22	111,384	112,615	104,700	TOTAL FRANCHISE FEES	115,600		22	
23				OTHER RESOURCES			23	
24				Licenses, Permits, Fees	4,500		24	
25	43,278	15,879	15,000	Bldg Permits, Mech, Plumb, Driveway			25	
26	3,167	2,181	500	Land Use Fees			26	
27	950	1,000	500	Lien Search Fees			27	
28	140	220	150	Business License Fees			28	
29	1,334	632	100	Copy Fees & Misc.			29	
30				Sale of Cemetery Plots (2/3)	700		30	
31		22	100	Sale of Assets	100		31	
32	48,869	19,934	16,350	TOTAL OTHER RESOURCES	5,300		32	
33				GRANTS			33	
34	1,000	-	-	Grants	7,500		34	
35	1,000	-	-	TOTAL GRANTS	7,500		35	
36	727,639	767,536	778,450	Total resources, except taxes to be levied	1,019,925		36	
37			189,118	Taxes estimated to be received	201,237		37	
38	179,065	186,933		Taxes collected in year levied			38	
39	906,704	954,468	967,568	TOTAL RESOURCES	1,221,162		39	

REQUIREMENTS SUMMARY
ALLOCATED

General Fund

CITY OF LYONS

FORM
LB-30

	Historical Data			REQUIREMENTS CITY SERVICES	Budget For Next Year 2024-25			
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23	This Year 2023-24					
				PERSONNEL SERVICES				
1	36,433	38,397	39,705	City Manager (80%)	46,600			1
2	-	5,069	13,280	City Clerk (70%)	14,100			2
3	15,057	18,574	15,000	Public Works 1 & 2 (34%)	15,000			3
4	-	1,427	9,000	Worker's Comp. Insurance	5,000			4
5	4,689	5,906	10,000	Payroll Taxes	10,000			5
6	4,411	8,754	11,000	Health Benefits (CM)	11,000			6
7	-	65	500	Firemed Memberships	500			7
8	250	300	350	Christmas Bonus	350			8
9	8,555	9,159	13,000	PERS	13,000			9
10	506	-	10,000	Payroll Reserve	10,000			10
11	69,900	87,651	121,835	TOTAL PERSONNEL SERVICES	125,550			11
12	1.52	1.52	1.52	Total Full-Time Equivalent (FTE)	1.52	1.52		12
13				MATERIALS AND SERVICES				13
14	153,797	152,991	306,804	See Schedule LB-31 pg 6	193,190			14
15	153,797	152,991	306,804	TOTAL MATERIALS AND SERVICES	193,190			15
16				CAPITAL OUTLAY				16
17	-	-	10,000	Building Improvements	10,000			17
18	-	-	5,000	Equipment	5,000			18
19	-	-	5,000	Stormwater Improv: culverts, ditches, ponds	5,000			19
20				Park Projects	50,000			20
21	3,480	-	-	Memorial & Flag Pole Project				21
22	3,480	-	20,000	TOTAL CAPITAL OUTLAY	70,000			22
23	227,177	240,641	448,639	TOTAL ORGANIZATIONAL REQUIREMENTS	388,740			23

REQUIREMENTS SUMMARY

ALLOCATED
General Fund

CITY OF LYONS

FORM
LB-30

	Historical Data			REQUIREMENTS LIBRARY SERVICES	Budget For Next Year 2024-25		
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-22	First Preceding Year 2022-23	This Year 2023-24				
				PERSONNEL SERVICES			
1				Library Director	28,000		1
2				Assistant Librarian	8,100		2
3				Library Aide	7,900		3
4				Payroll Taxes	5,000		4
5				Health Benefits	26,000		5
6				PERS	9,500		6
7				Payroll Reserve	10,000		7
8	-	-	-	TOTAL PERSONNEL SERVICES	94,500	-	-
9	1.02	1.04	1.04	Total Full-Time Equivalent (FTE)	1.04	1.04	1.04
10				MATERIALS AND SERVICES			
11				Media - Books, Audio, Visual, DVDs	4,700		
12				Copier Costs	1,000		
13				Dues & Subscriptions	300		
14				Utilities (elect, gas, phone, security, trash)	6,000		
15				Supplies (General & Binding)	2,250		
16				CCRLS Expense	100		
17				Training/Education/Seminars	750		
18				Cell Phone Stipend (\$10/mo/emp.)	360		
19				Mileage Reimbursement	500		
20				Grant Fulfillment Expenses	5,500		
21	-	-	-	TOTAL MATERIALS AND SERVICES	21,460	-	-
22				CAPITAL OUTLAY			
23				Equipment	6,250		
24	-	-	-	TOTAL CAPITAL OUTLAY	6,250	-	-
25	-	-	-	TOTAL ORGANIZATIONAL REQUIREMENTS	122,210	-	-

REQUIREMENTS SUMMARY

ALLOCATED
General Fund

CITY OF LYONS

**FORM
LB-30**

	Historical Data			REQUIREMENTS CEMETERY SERVICES	Budget For Next Year 2024-25		
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-22	First Preceding Year 2022-23	This Year 2023-24				
				PERSONNEL SERVICES			
1				Public Works 1 & 2 (33%) (Salaries)	12,000		1
2				PERS (Benefits)	3,000		2
3				Payroll Taxes	1,000		3
4				Payroll Reserve	3,000		4
5	-	-	-	TOTAL PERSONNEL SERVICES	19,000	-	5
6				Total Full-Time Equivalent (FTE)	0.29	0.29	0.29
7				MATERIALS AND SERVICES			
8				License & Fees	100		8
9				Grounds Maintenance	500		9
10				Supplies	1,000		10
11				Mileage Reimbursement	600		11
12				Projects	2,000		12
13				Miscellaneous	100		13
14	-	-	-	TOTAL MATERIALS AND SERVICES	4,300	-	14
15				CAPITAL OUTLAY			
16	-	-	-	Cemetery Improvement Projects	5,000		16
17	-	-	-	TOTAL CAPITAL OUTLAY	5,000	-	17
18	-	-	-	TOTAL ORGANIZATIONAL REQUIREMENTS	28,300	-	18

REQUIREMENTS SUMMARY

NOT ALLOCATED
General Fund

CITY OF LYONS

**FORM
LB-30**

	Historical Data			REQUIREMENTS	Budget For Next Year 2024-25		
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-22	First Preceding Year 2022-23	This Year 2023-24				
				PERSONNEL SERVICES NOT ALLOCATED			
1	-	-	-	TOTAL PERSONNEL SERVICES	-	-	-
2	-	-	-	Total Full-Time Equivalent (FTE)	-	-	-
3				MATERIALS AND SERVICES NOT ALLOCATED			
4	-	-	-	TOTAL MATERIALS AND SERVICES	-	-	-
5				CAPITAL OUTLAY NOT ALLOCATED			
6	-	-	-	TOTAL CAPITAL OUTLAY	-	-	-
7				DEBT SERVICE			
8	-	-	-	TOTAL DEBT SERVICE	-	-	-
9				SPECIAL PAYMENTS			
10	-	-	-	TOTAL SPECIAL PAYMENTS	-	-	-
11				INTERFUND TRANSFERS			
12	5,000	5,000	5,000	Transfer Out to Cemetery Fund			
13	50,000	50,000	60,000	Transfer Out to Library Fund			
14	50,000	50,000	40,000	Transfer Out to Building Reserve Fund	60,000		
15	5,000	5,000	5,000	Transfer Out to Equipment Reserve Fund	5,000		
16	110,000	110,000	110,000	TOTAL INTERFUND TRANSFERS	65,000	-	-
17			50,000	OPERATING CONTINGENCY	55,000		
18	110,000	110,000	160,000	Total Requirements NOT ALLOCATED	120,000	-	-
19	227,177	240,641	448,639	Total Organizational Requirements	564,250	-	-
20			283,929	RESERVED FOR FUTURE EXPENDITURE	406,912		
21			75,000	UNAPPROPRIATED ENDING FUND BALANCE	130,000		
22	569,527	603,827		Ending balance (prior years)			
23	906,704	954,468	967,568	TOTAL REQUIREMENTS	1,221,162	-	-

DETAILED REQUIREMENTS
General Fund

CITY OF LYONS

	Historical Data			REQUIREMENTS CITY SERVICES	Budget for Next Year 2024-25		
	Actual		Adopted Budget This Year 2023-24		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2021-22	First Preceding Year 2022-23					
				MATERIALS & SERVICES			
1	2,143	3,455	4,500	Administrative, Office Supplies, postage	4,500		
2	2,539	2,811	3,000	Copier Costs - Maintenance Agreement	3,000		
3	1,060	1,096	1,000	Advertising	1,000		
4	133	284	300	Banking Fees	350		
5	3,950	3,950	10,000	Audit & Filing Fees	10,000		
6	595	540	2,500	Computer Consulting/Purchase/Software	10,000		
7	277	386	4,000	Computers & Peripherals Purchase			
8	1,867	1,742	4,000	Computer Software/Programs			
9	1,967	2,063	2,500	Dues & Subscriptions	2,500		
10	455	8,770	10,000	Insurance (excluding Work.Comp.)	10,500		
11	4,439	4,649	6,000	Utilities (elect, gas, phone, security, trash)	6,000		
12	1,416	1,020	2,000	Website Hosting	2,000		
13	258	59	2,000	Training/Education/Seminars	2,000		
14	140	348	840	Cell Phone Stipend (\$10/mo/emp.)	840		
15	1,127	1,281	1,500	Mileage Reimbursement	2,000		
16	-	133	1,000	Election Expense	1,000		
17	4,865	11,118	21,000	City Attorney, code review	21,000		
18	3,265	11,625	10,000	City Engineer	12,000		
19	2,291	7,079	5,000	Planning Consultant	5,000		
20	24,465	30,447	31,664	Linn County Sheriff's Service Contract	32,000		
21	21,542	1,754	1,000	NSSD Construction Excise Tax	10,000		
22	5,736	8,005	6,000	City Park Expenses	7,000		
23	2,000	2,000	3,500	Community Donations & Scholarships	3,500		
24	3,026	3,128	4,500	Ordinance Enfrmnt & Clean-Up Day Exp.	4,500		
25	1,702	1,772	3,000	Clean, Maint, Repair - Buildings	6,000		
26	2,859	5,288	3,000	Cleaning, Maintenance & Repair - Library			
27	2,544	2,301	3,000	Maint & Repair - Shop, Tools, Equip, supplies	6,000		
28	38	-	3,000	Tools & Equipment Purchase			
29	18,936	19,637	26,000	Streetchlights	25,000		
30	59	604	1,500	Events	1,500		
31	-	102	1,000	Reference Publications	1,000		
32	949	51	-	Grant Fulfillment Expense	2,000		
33	2,769	203	5,000	Code Review			
34	111	219	1,000	Miscellaneous	1,000		
35	-	-	100,000	Freres Park Project			
36	31,417	13,690	20,000	Building Permits - Linn County			
37	2,858	1,380	2,500	Building Permit - State Surcharge 12%			
38	153,797	152,991	306,804	TOTAL MATERIALS & SERVICES	193,190	-	-

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Street Fund**

CITY OF LYONS

**FORM
LB-10**

Historical Data		Adopted Budget This Year 2023-24		RESOURCES AND REQUIREMENTS				Budget for Next Year 2024-25			
								Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-22	Actual First Preceding Year 2022-23										
				RESOURCES							
				Cash on Hand				640,000			
				LGIP Interest				20,000			
				State Gas Tax (1% to Walkways)				92,000			
				Walkways & Bikeways (1% of Gas Tax)				940			
				TOTAL RESOURCES				752,940			
				REQUIREMENTS							
				Org Unit or Prog & Activity	Object Classification	Detail					
				Street	Personnel Serv	City Manager (20%)		11,700			
				Street	Personnel Serv	City Clerk (30%)		6,100			
				Street	Personnel Serv	Payroll Taxes		1,200			
				Street	Personnel Serv	Public Works 1 & 2 (33%)		12,000			
				Street	Personnel Serv	PERS (Benefits)		6,000			
				Street	Personnel Serv	Payroll Reserve		5,000			
				Street	Personnel Serv	TOTAL PERSONNEL SERVICES		42,000			
				Street	Personnel Serv	Total Full-Time Equivalents (FTE)		0.67	0.67	0.67	
				Street	Materials & Serv	Maintenance & Repair - Streets, Signs, ROW		13,000			
				Street	Materials & Serv	Walk/Bikeways (1% of Gas Tax cumul.)		940			
				Street	Materials & Serv	Roadside Spraying		3,750			
				Street	Materials & Serv	811 Utility Locate Fees		500			
				Street	Materials & Serv	Mileage Reimbursement		500			
				Street	Materials & Serv	Engineering		5,000			
				Street	Materials & Serv	Miscellaneous		500			
				Street	Materials & Serv	TOTAL MATERIALS & SERVICES		24,190			
				Street	Capital Outlay	Streets and Improvements		661,750			
				Street	Capital Outlay	TOTAL CAPITAL OUTLAY		661,750			
				Street	Contingency	TOTAL CONTINGENCY					
				Ending Balance (prior years)							
				UNAPPROPRIATED ENDING FUND BALANCE					25,000		
				TOTAL REQUIREMENTS					752,940		

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
ODOT Safe Routes To School Grant**

**FORM
LB-10**

CITY OF LYONS

		Historical Data		RESOURCES AND REQUIREMENTS				Budget for Next Year 2024-25		
		Actual	Adopted Budget This Year 2023-24					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-22	First Preceding Year 2022-23								
RESOURCES										
1	-	-	-	Cash on Hand			380,000	-	-	1
2	-	-	-	LGIP Interest			10,000	-	-	2
3	-	-	1,520,000	ODOT Safe Routes to School Grant (80%)			1,470,000			3
4	-	-	380,000	ODOT Bike/Ped Funds (20% SRTS Match)			-			4
5	-	-	1,900,000	TOTAL RESOURCES			1,860,000	-	-	5
6				REQUIREMENTS						6
7				Org Unit or Prog & Activity	Object Classification	Detail				7
8	-	-	1,800,000	SRTS Project	Materials & Serv	Safe Routes to School Project				8
9	-	-	1,800,000	SRTS Project	Materials & Serv	TOTAL MATERIALS & SERVICES				9
10	-	-	100,000	SRTS Project	Capital Outlay	SRTS Project Expenses	1,860,000			10
11	-	-	100,000	SRTS Project	Capital Outlay	TOTAL CAPITAL OUTLAY	1,860,000	-	-	11
12	-	-				Ending Balance (prior years)				12
13	-	-	1,900,000			TOTAL REQUIREMENTS	1,860,000	-	-	13

**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: 2025-2026

CITY OF LYONS

Line Item	Historical Data			Adopted Budget This Year 2023-24	Budget for Next Year 2024-25		
	Actual		Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23					
1	277,406	328,979	394,100	432,000			1
2	1,573	9,156	7,000	15,000			2
3	50,000	50,000	40,000	60,000			3
4	328,980	388,135	441,100	507,000			4
5							5
6							6
7	-	-	5,000	5,000			7
8	-	-	5,000	5,000			8
9	-	-	436,100	436,100	507,000		9
10	-	-	436,100	436,100	507,000		10
11	328,980	388,135					11
12	328,980	388,135	441,100	507,000			12

**FORM
LB-11**

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

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

For the acquisition, modification, and repairs of City Equipment

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2026-2027

CITY OF LYONS

	Historical Data			Adopted Budget This Year 2023-24	RESOURCES AND REQUIREMENTS			Budget for Next Year 2024-25		
	Actual		First Preceding Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2021-22									
1	31,392	36,575	37,000	Cash on Hand	44,700					1
2	183	1,077	800	LGIP Interest	1,000					2
3	5,000	5,000	5,000	Transfer IN from General Fund	5,000					3
4	36,575	42,652	42,800	TOTAL RESOURCES	50,700					4
5				REQUIREMENTS						5
6				Org. Unit or Prog. & Activity		Object Classification	Detail			6
7	-	5,104	42,800	Equipment	50,700	Capital Outlay	Equipment			7
8	36,575	37,549		Ending balance (prior years)						8
9			-	UNAPPROPRIATED ENDING FUND BALANCE						9
10	36,575	42,652	42,800	TOTAL REQUIREMENTS	50,700					10

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

CITY OF LYONS

**FORM
LB-10**

	Historical Data			Adopted Budget This Year 2023-24	RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25		
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
					RESOURCES			
1	59,445	60,507	63,100		Cash on Hand (includes MM & CD annuity)	66,835		
2	7	5	10		Interest MM Rhoda Trust 7,500; CD Nave 6,475	10		
3	287	1,616	1,000		LGIP Interest	2,000		
4	768	1,400	100		Sale of Plots (1/3)	350		
5	60,508	63,528	64,210		TOTAL RESOURCES	69,195		
6					REQUIREMENTS			
7	60,508	63,528			Ending Balance (prior years)			
8			64,210		UNAPPROPRIATED ENDING FUND BALANCE	69,195		
9	60,508	63,528	64,210		TOTAL REQUIREMENTS	69,195		

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

CITY OF LYONS
Resolution 598-2024 Fund Closed

**FORM
LB-10**

	Historical Data			Adopted Budget This Year 2023-24	RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Actual		First Preceding Year 2022-23					
	Second Preceding Year 2021-22							
					RESOURCES			
1	-	129,407		191,100	Cash on Hand			
2	703	4,847		4,200	LGIP Interest			
3	143,184	143,184		-	ARP Funds			
4	81	81		-	ARP OR Residual Funds			
5	-	870		-	Misc - Energy Trust Refund			
6	143,968	278,389		195,300	TOTAL RESOURCES			
7					REQUIREMENTS			
8					Org. Unit or Prog. & Activity	Object Classification	Detail	
9	-	3,160		195,300	ARP Projects	Materials & Serv	American Rescue Plan Projects	
10	-	3,160		195,300	ARP Projects	Materials & Serv	TOTAL MATERIAL & SERVICES	
11	-	-		-	ARP Projects	Capital Outlay	American Rescue Plan Projects	
12	5,285	62,663		-	ARP Projects	Capital Outlay	* Freres Park Improvement Projects	
13	9,276	-		-	ARP Projects	Capital Outlay	* Security Cameras	
14	-	1,930		-	ARP Projects	Capital Outlay	* Memorial Project	
15	-	19,193		-	ARP Projects	Capital Outlay	* City Hall Furnace & Mini-Split	
16	-	209		-	ARP Projects	Capital Outlay	* Library Project	
17	14,561	83,996		-	ARP Projects	Capital Outlay	TOTAL CAPITAL OUTLAY	
18	129,407	191,233					Ending Balance (prior years)	
19	143,968	278,389		195,300			TOTAL REQUIREMENTS	

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Freres Foundation Donation

**FORM
LB-10**

CITY OF LYONS
Resolution 597-2024 Fund Closed

	Historical Data			Adopted Budget This Year 2023-24	RESOURCES AND REQUIREMENTS			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Actual				Org Unit or Prog & Activity	Object Classification	Detail			
	Second Preceding Year 2021-22	First Preceding Year 2022-23								
1	-	-	-	-	Cash on Hand					1
2	-	-	-	-	LGIP Interest					2
3	-	-	-	30,500	Freres Foundation Donation					3
4	-	-	-	30,500						4
5										5
6										6
7	-	-	-	30,500	Freres Park	Materials & Serv	Freres Park Improvements			7
8	-	-	-	30,500	Freres Park	Materials & Serv	TOTAL MATERIALS & SERVICES			8
9	-	-	-				Ending Balance (prior years)			9
10	-	-	-	30,500			TOTAL REQUIREMENTS			10

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

CITY OF LYONS
Resolution 600-2024 Close Fund

**FORM
LB-10**

Line Item	Historical Data			Adopted Budget This Year 2023-24	RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Actual		First Preceding Year 2022-23					
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1	-	-	-	-	Cash on Hand		-	-
2	-	-	-	-	LGIP Interest		-	-
3	-	-	-	20,000	American Library Assoc. (ALA) Grant - Library ADA Project		-	-
4	-	-	-	20,000	TOTAL RESOURCES		-	-
5					REQUIREMENTS			
6					Org Unit or Prog & Activity	Object Classification		
7	-	-	-	2,000	Library	Materials & Serv	Contracted Services	
8	-	-	-	2,000	Library	Materials & Serv	TOTAL MATERIALS & SERVICES	-
9	-	-	-	18,000	Library	Capital Outlay	Library ADA Project Expenses	
10	-	-	-	18,000	Library	Capital Outlay	TOTAL CAPITAL OUTLAY	-
11	-	-	-			Ending Balance (prior years)		
12	-	-	-	20,000	TOTAL REQUIREMENTS		-	-

	Historical Data			Adopted Budget This Year 2023-24	RESOURCE DESCRIPTIONS LIBRARY SERVICES	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Actual		First Preceding Year 2022-23					
	Second Preceding Year 2021-22							
1	68,500	64,935	73,000	Cash on Hand	61,780			1
2	378	2,154	2,000	LGIP Interest				2
3	50,000	50,000	60,000	Transfer IN from General Fund				3
4				OTHER RESOURCES				4
5	15,629	32,726	14,401	Chemeketa Use-Based Distributions				5
6	170	366	50	CCRLS Lost Book Reimbursement				6
7	28	86	50	Fines & Fees				7
8	204	100	100	Copy Fees & Miscellaneous				8
9	16,031	33,277	14,601	TOTAL OTHER RESOURCES				9
10	2,000	2,000	5,500	Grants				10
11	136,909	152,367	155,101	TOTAL RESOURCES	61,780	-	-	11

REQUIREMENTS SUMMARY

ALLOCATED
Library Fund

CITY OF LYONS
Resolution 600-2024 Close Fund

**FORM
LB-30**

	Historical Data				Adopted Budget This Year 2023-24	REQUIREMENTS	Budget For Next Year 2024-25		
	Actual		First Preceding Year 2022-23	LIBRARY SERVICES			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-22								
						PERSONNEL SERVICES			
1	27,510	29,461		28,000	Library Director				1
2	7,178	7,760		7,800	Assistant Librarian				2
3	5,620	5,483		7,100	Library Aide				3
4	8,941	16,934		26,000	Health Benefits				4
5	3,629	3,846		5,000	Payroll Taxes				5
6	8,699	9,315		9,000	PERS				6
7	-	201		15,000	Payroll Reserve				7
8	61,575	73,000		97,900	TOTAL PERSONNEL SERVICES				8
9	1,02	1,04		1,04	Total Full-Time Equivalent (FTE)			1.04	1.04
10						MATERIALS AND SERVICES			
11	238	178		1,200	Audio - Visual Materials				11
12	449	781		1,000	Copier Costs				12
13	200	138		300	Dues & Subscriptions				13
14	4,611	4,929		5,000	Utilities (elect, gas, phone, security, trash)				14
15	839	725		750	Supplies - Binding				15
16	772	1,383		1,500	Supplies - General				16
17	9	10		400	CCRLS Expense				17
18	-	-		750	Training/Education/Seminars				18
19	180	370		360	Cell Phone Stipend (\$10/mo/emp.)				19
20	-	-		500	Mileage Reimbursement				20
21	1,142	1,710		5,500	Grant Fulfillment Expenses				21
22	8,440	10,225		17,260	TOTAL MATERIALS AND SERVICES				22
23						CAPITAL OUTLAY			
24	160	1,004		6,250	Equipment				24
25	1,797	576		3,000	New Books				25
26	1,957	1,579		9,250	TOTAL CAPITAL OUTLAY				26
27	71,972	84,804		124,410	TOTAL ORGANIZATIONAL REQUIREMENTS				27

REQUIREMENTS SUMMARY
NOT ALLOCATED
Library Fund

CITY OF LYONS
 Resolution 600-2024 Close Fund

FORM
LB-30

	Historical Data			REQUIREMENTS	Budget For Next Year 2024-25		
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-22	First Preceding Year 2022-23	This Year 2023-24				
1				PERSONNEL SERVICES NOT ALLOCATED			
2				TOTAL PERSONNEL SERVICES			
3				Total Full-Time Equivalent (FTE)			
4				MATERIALS AND SERVICES NOT ALLOCATED			
5				TOTAL MATERIALS AND SERVICES			
6				CAPITAL OUTLAY NOT ALLOCATED			
7				TOTAL CAPITAL OUTLAY			
8				DEBT SERVICE			
9				TOTAL DEBT SERVICE			
10				SPECIAL PAYMENTS			
11				TOTAL SPECIAL PAYMENTS			
12				INTERFUND TRANSFERS			
13				Transfer Out to General Fund	61,780		
14				TOTAL INTERFUND TRANSFERS	61,780		
15				OPERATING CONTINGENCY			
16				Total Requirements NOT ALLOCATED	61,780		
17	71,972	84,804	124,410	Total Organizational Requirements			
18	64,937	67,562	30,000	UNAPPROPRIATED ENDING FUND BALANCE			
19	136,909	152,367	155,101	Ending balance (prior years)			
				TOTAL REQUIREMENTS	61,780		

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Cemetery Fund**

**FORM
LB-10**

CITY OF LYONS
Resolution 600-2024 Close Fund
Budget for Next Year 2024-25

Historical Data		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
		Second Preceding Year 2021-22	First Preceding Year 2022-23			
RESOURCES AND REQUIREMENTS						
RESOURCES						
1	45,648	46,791	46,500	51,270		
2	274	1,616	1,000			
3	1,537	3,195	100			
4	500	200	100			
5	-	25	50			
6	5,000	5,000	5,000			
7	52,959	56,827	52,750	51,270	-	-
8						
REQUIREMENTS						
9						
10	2,969	3,145	9,000			
11	268	284	2,000			
12	1,522	1,712	5,000			
13	-	-	3,000			
14	4,759	5,142	19,000			
15	0.29	0.29	0.29			
16	-	-	100			
17	425	446	500			
18	133	372	1,000			
19	234	227	600			
20	-	2,350	2,000			
21	625	575	111			
22	1,418	3,971	4,311			
23				51,270		
24				51,270		
25						
26	46,783	47,715				
27			25,000			
28	52,959	56,827	52,750	51,270	-	-

**FORM
LB-40**

**PERSONNEL SERVICES SUMMARY
SUPPLEMENTAL INFORMATION
SALARIES PAID FROM MORE THAN ONE SOURCE
Year 2024-25**

POSITION DESCRIPTION	No. of Emps	Range	Total Salary	Detailed Salary			Detailed Salary			Detailed Salary			Detailed Salary		
				GF - City Services			GF - Library			GF - Cemetery			Street Fund		
				Page	Line	Amount	Page	Line	Amount	Page	Line	Amount	Page	Line	Amount
1 City Manager	1	27.03-27.98	58,198	2	1	46,558						8	7	11,640	1
2 City Clerk	1	15.52-16.06	20,043	2	2	14,030						8	8	6,013	2
3 Library Director	1	22.47-23.26	27,912				6	1	27,912						3
4 Assistant Librarian	1	15.52-16.06	8,030				6	2	8,030						4
5 Library Aide	1	14.70-15.72	7,860				6	3	7,860						5
6 Public Works 1 - Lead	1	17.27-17.87	22,302	2	3	7,583						9	10	7,360	6
7 Public Works 2 - Seasonal	1	15.25-15.78	9,452	2	3	3,214						9	10	3,119	7