

RESOURCES
General Fund

CITY OF LYONS

	Historical Data			RESOURCE DESCRIPTIONS	Budget for Next Year 2025-26		
	Actual		Adopted Budget This Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2022-23	First Preceding Year 2023-24					
1	569,517	601,799	670,000	Cash on Hand (City Services/Admin)	961,200		1
2			61,780	Transfer In - Library	-		2
3			51,270	Transfer In - Cemetery	-		3
4	6,721	4,079	4,000	Previously Levied Taxes	4,000		4
5	17,774	30,737	29,000	LGIP Interest	30,000		5
6				INTERGOVERNMENTAL			6
7	13,448	12,933	35,800	State Rev. Sharing (SRS, Cig, OLCC)	35,800		7
8	885	804		State Cigarette Tax			8
9	23,857	22,683		OLCC State Liquor Tax			9
10	959	929	500	Linn County Justice Court	500		10
11	15,879	14,536	10,000	Linn County Building Permit Fees	5,000		11
12	1,827	22,163	10,000	NSSD Construction Excise Tax (CET)	10,000		12
13			19,175	CCRLS Distributions & Lost Books	19,000		13
14	56,855	74,048	75,475	TOTAL INTERGOVERNMENTAL	70,300	-	14
15				FRANCHISE FEES			15
16	9,199	10,345	9,500	NW Natural Gas Franchise	9,500		16
17	91,363	106,090	95,000	PacificCorp Franchise	100,000		17
18	7,296	6,995	7,000	Pacific Sanitation Franchise	7,000		18
19	1,332	1,216	1,200	SCTC/PTC Franchise	1,200		19
20	806	633	800	Yondoo Video Franchise	700		20
21	2,620	2,255	2,100	WAVE/Astound Franchise	1,800		21
22	112,615	127,535	115,600	TOTAL FRANCHISE FEES	120,200	-	22
23				OTHER RESOURCES			23
24			4,500	Fees, Licenses, Permits, Fines	4,500		24
25				Library Fines, Fees, Copies, etc	500		25
27	2,181	2,852		Land Use Fees			27
28	1,000	750		Lien Search Fees			28
29	220	200		Business License Fees			29
30	632	1,096		Copy Fees & Misc.			30
31			700	Cemetery Plot Sales (2/3)	700		31
32	22	-	100	Sale of Assets	100		32
33	4,055	4,897	5,300	TOTAL OTHER RESOURCES	5,800	-	33
34				GRANTS			34
35	-	2,000	7,500	City Grants, Donations	2,000		35
36				Library Grants, Donations	2,500		36
37	-	2,000	7,500	TOTAL GRANTS	4,500	-	37
38	767,536	845,095	1,019,925	Total resources, except taxes to be levied	1,196,000	-	38
39			201,237	Taxes estimated to be received	207,497		39
40	186,933	197,220		Taxes collected in year levied			40
41	954,468	1,042,315	1,221,162	TOTAL RESOURCES	1,403,497	-	41

REQUIREMENTS SUMMARY
ALLOCATED
General Fund

CITY OF LYONS

FORM
LB-30

Historical Data				REQUIREMENTS CITY SERVICES	Budget For Next Year 2025-26			
Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2022-23	First Preceding Year 2023-24	This Year 2024-25						
				PERSONNEL SERVICES				
1	38,397	44,588	47,260	City Manager (80%)	50,000		1	
2	5,069	-	14,250	City Clerk (70%)	15,000		2	
3	18,574	16,681	15,000	Public Works 1 & 2 (34%) Buildings	15,000		3	
4		4,264		Public Works 1 & 2 (34%) Parks	10,000		4	
5	5,906	6,190	10,000	Payroll Taxes	20,000		5	
6	9,159	10,895	13,000	PERS	20,000		6	
7	1,427	666	5,000	Worker's Comp. Insurance	2,000		7	
8	8,754	8,954	11,000	Health Benefits (CM)	12,000		8	
9	65	-	500	Fired Memberships	500		9	
10	300	250	350	Christmas Bonus	350		10	
11	-	-	10,000	Payroll Reserve	10,000		11	
12	87,651	92,488	126,360	TOTAL PERSONNEL SERVICES	154,850	-	12	
13	1.52	1.52	1.52	Total Full-Time Equivalent (FTE)	1.60	1.60	13	
14				MATERIALS AND SERVICES			14	
15	152,991	183,967	194,990	See Schedule LB-31 pg 6	193,240	-	15	
16	152,991	183,967	194,990	TOTAL MATERIALS AND SERVICES	193,240	-	16	
17				CAPITAL OUTLAY			17	
18	-	9,410	10,000	Building Improvements	10,000		18	
19	-	-	5,000	Equipment	2,000		19	
20	-	-	5,000	Stormwater Improv: culverts, ditches, ponds	5,000		20	
21			75,000	Park Projects	75,000		21	
22	-	9,410	95,000	TOTAL CAPITAL OUTLAY	92,000	-	22	
23	240,641	285,865	416,350	TOTAL ORGANIZATIONAL REQUIREMENTS	440,090	-	23	

REQUIREMENTS SUMMARY

ALLOCATED
General Fund

CITY OF LYONS

FORM
LB-30

	Historical Data			REQUIREMENTS LIBRARY SERVICES	Budget For Next Year 2025-26				
	Actual		Adopted Budget This Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022-23	First Preceding Year 2023-24							
				PERSONNEL SERVICES					
1			28,400	Library Director	30,000				1
2			8,200	Assistant Librarian	8,500				2
3			8,000	Library Aide	8,000				3
4			5,000	Payroll Taxes	-				4
5			9,500	PERS	10,000				5
6			26,000	Health Benefits	28,000				6
7			10,000	Payroll Reserve	10,000				7
8	-	-	95,100	TOTAL PERSONNEL SERVICES	94,500	-	-	-	8
9	1.02	1.04	1.04	Total Full-Time Equivalent (FTE)	1.06	1.06	1.06	1.06	9
10				MATERIALS AND SERVICES					10
11			4,700	Media - Audio, Visual, DVDs (books previous)	1,200				11
12				New Books	3,500				12
13			1,000	Copier Costs	1,000				13
14			300	Dues & Subscriptions	300				14
15			6,000	Utilities (elect, gas, phone, security, trash)	6,000				15
16			2,250	Supplies (General & Binding)	2,500				16
17			100	CCRLS Expense	100				17
18			750	Training/Education/Seminars	750				18
19			360	Cell Phone Stipend (\$10/mo/emp.)	360				19
20			500	Mileage Reimbursement	500				20
21			5,500	Grant Fulfillment Expenses	2,500				21
22	-	-	21,460	TOTAL MATERIALS AND SERVICES	18,710	-	-	-	22
23				CAPITAL OUTLAY					23
24			6,250	Equipment	5,500				24
25	-	-	6,250	TOTAL CAPITAL OUTLAY	5,500	-	-	-	25
26	-	-	122,810	TOTAL ORGANIZATIONAL REQUIREMENTS	118,710	-	-	-	26

REQUIREMENTS SUMMARY

ALLOCATED

General Fund

CITY OF LYONS

FORM
LB-30

	Historical Data			REQUIREMENTS	Budget For Next Year 2025-26			
	Actual		Adopted Budget This Year 2024-25		CEMETERY DEPARTMENT			
	Second Preceding Year 2022-23	First Preceding Year 2023-24			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				PERSONNEL SERVICES				
1			12,000	Public Works 1 & 2 (33%)	15,000			1
2			1,000	Payroll Taxes				2
3			3,000	PERS (Benefits)	6,000			3
4			3,000	Payroll Reserve	3,000			4
5	-	-	19,000	TOTAL PERSONNEL SERVICES	24,000	-	-	5
6				Total Full-Time Equivalent (FTE)	0.37	0.37	0.37	6
7				MATERIALS AND SERVICES				
8			100	License & Fees	100			8
9			500	Grounds Maintenance	600			9
10			1,000	Supplies	1,000			10
11			600	Mileage Reimbursement				11
12			2,000	Projects	2,000			12
13			100	Miscellaneous	100			13
14	-	-	4,300	TOTAL MATERIALS AND SERVICES	3,800	-	-	14
15				CAPITAL OUTLAY				
16	-	-	5,000	Cemetery Improvement Projects	20,000			16
17	-	-	5,000	TOTAL CAPITAL OUTLAY	20,000	-	-	17
18	-	-	28,300	TOTAL ORGANIZATIONAL REQUIREMENTS	47,800	-	-	18

REQUIREMENTS SUMMARY

NOT ALLOCATED
General Fund

CITY OF LYONS

FORM
LB-30

	Historical Data			REQUIREMENTS	Budget For Next Year 2025-26		
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2022-23	First Preceding Year 2023-24	This Year 2024-25				
				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		Transfer Out to Cemetery Fund			
13	50,000	60,000		Transfer Out to Library Fund			
14	50,000	40,000	60,000	Transfer Out to Building Reserve Fund	50,000		
15	5,000	5,000	5,000	Transfer Out to Equipment Reserve Fund	5,000		
16	110,000	110,000	65,000	TOTAL INTERFUND TRANSFERS	55,000	-	-
17			55,000	OPERATING CONTINGENCY	55,000		
18	110,000	110,000	120,000	Total Requirements NOT ALLOCATED	110,000	-	-
19	240,641	285,865	567,460	Total Organizational Requirements	606,600	-	-
20			403,702	RESERVED FOR FUTURE EXPENDITURE	556,897		
21			130,000	UNAPPROPRIATED ENDING FUND BALANCE	130,000		
22	603,827	646,450		Ending balance (prior years)			
23	954,468	1,042,315	1,221,162	TOTAL REQUIREMENTS	1,403,497	-	-

REQUIREMENTS SUMMARY

NOT ALLOCATED
General Fund

CITY OF LYONS

FORM
LB-30

Historical Data				REQUIREMENTS	Budget For Next Year 2025-26		
Actual		Adopted Budget This Year 2024-25	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2022-23	First Preceding 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		Transfer Out to Cemetery Fund			
13	50,000	60,000		Transfer Out to Library Fund			
14	50,000	40,000	60,000	Transfer Out to Building Reserve Fund	50,000		
15	5,000	5,000	5,000	Transfer Out to Equipment Reserve Fund	5,000		
16	110,000	110,000	65,000	TOTAL INTERFUND TRANSFERS	55,000	-	-
17			55,000	OPERATING CONTINGENCY	55,000		
18	110,000	110,000	120,000	Total Requirements NOT ALLOCATED	110,000	-	-
19	240,641	285,865	567,460	Total Organizational Requirements	606,600	-	-
20			403,702	RESERVED FOR FUTURE EXPENDITURE	556,897		
21			130,000	UNAPPROPRIATED ENDING FUND BALANCE	130,000		
22	603,827	646,450		Ending balance (prior years)			
23	954,468	1,042,315	1,221,162	TOTAL REQUIREMENTS	1,403,497	-	-

DETAILED REQUIREMENTS
General Fund

CITY OF LYONS

	Historical Data			REQUIREMENTS CITY SERVICES	Budget for Next Year 2025-26		
	Actual		Adopted Budget This Year 2024-25		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2022-23	First Preceding Year 2023-24					
				MATERIALS & SERVICES			
1	3,455	3,290	4,500	Administrative, Office Supplies, postage	4,500		1
2	2,811	2,201	3,000	Copier Costs - Maintenance Agreement	3,000		2
3	1,096	286	1,000	Advertising	1,000		3
4	284	414	350	Banking Fees	400		4
5	3,950	7,000	10,000	Audit & Filing Fees	10,000		5
6	540	1,453	10,000	Computer Consulting/Purchase/Software	8,000		6
7	386	2,052		Computers & Peripherals Purchase			7
8	1,742	3,596		Computer Software/Programs			8
9	2,063	2,397	2,500	Dues & Subscriptions	2,500		9
10	8,770	10,056	12,300	Insurance (excluding Work.Comp.)	13,000		10
11	4,649	4,516	6,000	Utilities (elect, gas, phone, security, trash)	6,000		11
12	1,020	1,020	2,000	Website Hosting	2,000		12
13	59	274	2,000	Training/Education/Seminars	2,000		13
14	348	310	840	Cell Phone Stipend (\$10/mo/emp.)	840		14
15	1,281	1,657	2,000	Mileage Reimbursement	2,000		15
16	133	-	1,000	Election Expense	500		16
17	11,118	5,213	21,000	City Attorney, code review	15,000		17
18	11,625	14,698	12,000	City Engineer	12,000		18
19	7,079	1,995	5,000	Planning Consultant	5,000		19
20	30,447	31,664	32,000	Linn County Sheriff's Service Contract	36,000		20
21	1,754	21,377	10,000	NSSD Construction Excise Tax	10,000		21
22	8,005	6,141	7,000	Park Expenses	9,000		22
23	2,000	1,500	3,500	Community Donations & Scholarships	3,500		23
24	3,128	3,983	4,500	Ordinance Enfrmnt & Clean-Up Day Exp.	4,500		24
25	1,772	2,765	6,000	Clean, Maint, Repair - Buildings	6,500		25
26	5,288	3,076		Cleaning, Maintenance & Repair - Library			26
27	2,301	2,673	6,000	Maint & Repair - Shop, Tools, Equip, supplies	5,500		27
28	-	-		Tools & Equipment Purchase			28
29	19,637	21,787	25,000	Streetlights	25,000		29
30	604	56	1,500	Events	2,000		30
31	102	347	1,000	Reference Publications	500		31
32	51	-	2,000	Grant Fulfillment Expense	2,000		32
33	219	361	1,000	Miscellaneous (23-24 audit adj)	1,000		33
34	203	801		Code Review			34
35	-	17,760		Freres Park Project			35
36	13,690	6,567		Building Permits - Linn County			36
37	1,380	682		Building Permit - State Surcharge 12%			37
38	152,991	183,967	194,990	TOTAL MATERIALS & SERVICES	193,240	-	38

SPECIAL FUND
RESOURCES AND REQUIREMENTS
Street Fund

CITY OF LYONS

Historical Data					RESOURCES AND REQUIREMENTS				Budget for Next Year 2025-26		
Actual		Adopted Budget This Year 2024-25		Proposed By Budget Officer					Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2022-23	First Preceding Year 2023-24										
				RESOURCES							
1	526,603	544,297	640,000	Cash on Hand		835,100					1
2	15,619	28,146	20,000	LGIP Interest		20,000					2
3	94,340	93,739	92,000	State Gas Tax (1% to Walkways)		95,000					3
4	-	947	940	Walkways & Bikeways (1% of Gas Tax)		950					4
5	636,563	667,128	752,940	TOTAL RESOURCES		951,050	-	-			5
6				REQUIREMENTS							6
7				Org Unit or Prog & Activity	Object Classification	Detail					7
8	8,963	9,962	11,850	Street	Personnel Serv	City Manager (20%)					8
9	2,166	-	6,150	Street	Personnel Serv	City Clerk (30%)	12,000				9
10	3,029	4,414	12,000	Street	Personnel Serv	Public Works 1 & 2 (33%)	6,200				10
11	1,114	1,223	1,200	Street	Personnel Serv	Payroll Taxes	15,000				11
12	5,843	6,590	6,000	Street	Personnel Serv	PERS (Benefits)	8,000				12
13	-	-	5,000	Street	Personnel Serv	Payroll Reserve	5,000				13
14	21,116	22,189	42,200	Street	Personnel Serv	TOTAL PERSONNEL SERVICES	46,200	-	-		14
15	0.67	0.67	0.67	Street	Personnel Serv	Total Full-Time Equivalents (FTE)	0.75	0.75	0.75		15
16	1,686	946	13,000	Street	Materials & Serv	Maintenance & Repair - Streets, Signs, ROW	13,000				16
17	-	5,288	940	Street	Materials & Serv	Walk/Bikeways (1% of Gas Tax cumul.)	4,520				17
18	3,494	1,952	3,750	Street	Materials & Serv	Roadside Spraying	3,750				18
19	135	136	500	Street	Materials & Serv	811 Utility Locate Fees	500				19
20	227	261	500	Street	Materials & Serv	Mileage Reimbursement	500				20
21	-	-	5,000	Street	Materials & Serv	Engineering	5,000				21
22	5	-	500	Street	Materials & Serv	Miscellaneous	500				22
23	5,547	8,582	24,190	Street	Materials & Serv	TOTAL MATERIALS & SERVICES	27,770	-	-		23
24	65,603	-	661,550	Street	Capital Outlay	Streets and Improvements	852,080				24
25	65,603	-	661,550	Street	Capital Outlay	TOTAL CAPITAL OUTLAY	852,080	-	-		25
26	544,297	636,357		Ending Balance (prior years)							26
27			25,000	UNAPPROPRIATED ENDING FUND BALANCE				25,000			27
28	636,563	667,128	752,940	TOTAL REQUIREMENTS				951,050	-	-	28

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

CITY OF LYONS

Historical Data				Budget for Next Year 2025-26		
Second Preceding Year 2022-23	Actual		Adopted Budget This Year 2024-25	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	First Preceding Year 2023-24					
1	-	-	380,000	420,625		
2	-	16,382	10,000	4,000		
3	-	50,000	1,470,000	1,415,420		
4	-	380,000	-	-		
5	-	446,382	1,860,000	1,840,045	-	-
6						
7						
8	-	60,791				
9	-	60,791	-	-	-	-
10	-	263	1,860,000	1,840,045		
11	-	263	1,860,000	1,840,045	-	-
12	-	385,328				
13	-	446,382	1,860,000	1,840,045	-	-

**FORM
LB-11**

This fund is authorized and established by Resolution

No. 607-2025 on April 22, 2025 for the following specified purpose:

For the acquisition, modification, and repairs of City Buildings

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Building 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: 2035-2036

CITY OF LYONS

	Historical Data			RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-26		
	Actual		Adopted Budget This Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2022-23	First Preceding Year 2023-24					
				RESOURCES			
1	328,979	388,135	432,000	Cash on Hand	507,000		1
2	9,156	19,187	15,000	LGIP Interest	20,000		2
3	50,000	40,000	60,000	Transfer IN from General Fund	50,000		3
4	388,135	447,322	507,000	TOTAL RESOURCES	577,000	-	4
5				REQUIREMENTS			5
6				Org. Unit or Prog. & Activity			6
7	-	1,425		Buildings			7
8	-	1,425		Materials & Serv.			8
9	-	-	507,000	Buildings	577,000		9
10	-	12,528	-	Capital Outlay			10
11	-	12,528	507,000	Building Improvements			11
12	388,135	433,369		Library Ramp			12
13	388,135	447,322	507,000	Capital Outlay	577,000	-	13
				Total Capital Outlay			
				Ending balance (prior years)			
				TOTAL REQUIREMENTS	577,000	-	

**FORM
LB-11**

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

This fund is authorized and established by Resolution
No. 608-2025 on April 22, 2025 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: 2035-2036

CITY OF LYONS

	Historical Data			RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-26		
	Actual		Adopted Budget This Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2022-23	First Preceding Year 2023-24					
				RESOURCES			
1	36,575	37,548	44,700	Cash on Hand	52,000		1
2	1,077	2,193	1,000	LGIP Interest	2,000		2
3	5,000	5,000	5,000	Transfer IN from General Fund	5,000		3
4	42,652	44,741	50,700	TOTAL RESOURCES	59,000	-	4
5				REQUIREMENTS			5
6				Org. Unit or Prog. & Activity	Object Classification	Detail	6
7	5,104	-	50,700	Equipment	Capital Outlay	Equipment	7
8	37,549	44,741		Ending balance (prior years)			8
9	42,652	44,741	50,700	TOTAL REQUIREMENTS	59,000	-	9

SPECIAL FUND
RESOURCES AND REQUIREMENTS
 Cemetery Trust Fund

CITY OF LYONS

FORM
LB-10

	Historical Data			RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-26		
	Actual		Adopted Budget This Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2022-23	First Preceding Year 2023-24					
				RESOURCES			
1	60,507	63,528	66,835	Cash on Hand (includes MM & CD annuity)	77,460		1
2	5	46	10	Interest MM Rhoda Trust 7,500; CD Naue 6,475	100		2
3	1,616	3,087	2,000	LGIP Interest	3,000		3
4	1,400	350	350	Sale of Plots (1/3)	350		4
5	63,528	67,011	69,195	TOTAL RESOURCES	80,910	-	5
6				REQUIREMENTS			6
7	63,528	67,011		Ending Balance (prior years)			7
8			69,195	UNAPPROPRIATED ENDING FUND BALANCE	80,910	-	8
9	63,528	67,011	69,195	TOTAL REQUIREMENTS	80,910	-	9

SPECIAL FUND
RESOURCES AND REQUIREMENTS
 American Rescue Plan Fund

CITY OF LYONS

Resolution 598-2024 Fund Closed

FORM
LB-10

Historical Data				RESOURCES AND REQUIREMENTS				Budget for Next Year 2025-26		
Actual		First Preceding Year 2023-24	Adopted Budget This Year 2024-25					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2022-23										
				RESOURCES						
1	129,407	191,233		Cash on Hand						
2	4,847	3,939		LGIP Interest						
3	143,184	-		ARP Funds						
4	81	-		ARP OR Residual Funds						
5	870	-		Misc - Energy Trust Refund						
6	278,389	195,172		TOTAL RESOURCES						
7				REQUIREMENTS						
8				Org. Unit or Prog. & Activity	Object Classification	Detail				
9	3,160	195,172		ARP Projects	Materials & Serv	American Rescue Plan Projects				
10	3,160	195,172		ARP Projects	Materials & Serv	TOTAL MATERIAL & SERVICES				
11	-	-		ARP Projects	Capital Outlay	American Rescue Plan Projects				
12	62,663	-		ARP Projects	Capital Outlay	* Freres Park Improvement Projects				
13	-	-		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	83,996	-		ARP Projects	Capital Outlay	TOTAL CAPITAL OUTLAY				
18	191,233	-		Ending Balance (prior years)						
19	278,389	195,172	-	TOTAL REQUIREMENTS						

SPECIAL FUND
RESOURCES AND REQUIREMENTS
 Freres Foundation Donation

CITY OF LYONS

Resolution 597-2024 Fund Closed

FORM
LB-10

Historical Data				Budget for Next Year 2025-26			
Actual			Adopted Budget This Year 2024-25	RESOURCES AND REQUIREMENTS			
Second Preceding Year 2022-23	First Preceding Year 2023-24						
				RESOURCES			
1	-	-	-	Cash on Hand			
2	-	201	-	LGIP Interest			
3	-	30,500	-	Freres Foundation Donation			
4	-	30,701	-	TOTAL RESOURCES			
5				REQUIREMENTS			
6				Org Unit or Prog & Activity	Object Classification	Detail	
7	-	30,701		Freres Park	Materials & Serv	Freres Park Improvements	
8	-	30,701	-	Freres Park	Materials & Serv	TOTAL MATERIALS & SERVICES	
9	-	-		Ending Balance (prior years)			
10	-	30,701	-	TOTAL REQUIREMENTS			

SPECIAL FUND
RESOURCES AND REQUIREMENTS
 American Library Association Grant

FORM
LB-10

CITY OF LYONS
 Resolution 600-2024 Close Fund

Historical Data				RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-26		
Actual		Adopted Budget This Year 2024-25	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2022-23	First Preceding Year 2023-24						
				RESOURCES			
1	-	-	Cash on Hand				1
2	-	904	LGIP Interest				2
3	-	20,000	American Library Assoc. (ALA) Grant - Library ADA Project				3
4	-	20,904					4
5							5
				REQUIREMENTS			
6			Org Unit or Prog & Activity	Object Classification		Detail	6
7	-	575	Library	Materials & Serv		Contracted Services	7
8	-	575	Library	Materials & Serv		TOTAL MATERIALS & SERVICES	8
9	-	20,329	Library	Capital Outlay		Library ADA Project Expenses	9
10	-	20,329	Library	Capital Outlay		TOTAL CAPITAL OUTLAY	10
11	-	-		Ending Balance (prior years)			11
12	-	20,904		TOTAL REQUIREMENTS			12

RESOURCES
Library Fund

CITY OF LYONS

Resolution 600-2024 Close Fund
Res 606-2025 amend. Close Fund 600-2024

	Historical Data			RESOURCE DESCRIPTIONS LIBRARY SERVICES	Budget for Next Year 2025-26		
	Actual		Adopted Budget This Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2022-23	First Preceding Year 2023-24					
1	64,935	67,562	63,181	Cash on Hand			1
2	2,154	2,819		LGIP Interest			2
3	50,000	60,000		Transfer IN from General Fund			3
4				OTHER RESOURCES			4
5	32,726	19,172		Chemeketa Use-Based Distributions			5
6	366	356		CCRLS Lost Book Reimbursement			6
7	86	123		Fines & Fees			7
8	100	1,161		Copy Fees & Miscellaneous			8
9	33,277	20,812		TOTAL OTHER RESOURCES			9
10	2,000	2,500		Grants			10
11	152,367	153,694	63,181	TOTAL RESOURCES	-	-	11

REQUIREMENTS SUMMARY

ALLOCATED

Library Fund

CITY OF LYONS

Resolution 600-2024 Close Fund

FORM
LB-30

	Historical Data			REQUIREMENTS LIBRARY SERVICES	Budget For Next Year 2025-26			
	Actual		Adopted Budget This Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-23	First Preceding Year 2023-24						
				PERSONNEL SERVICES				
1	29,461		23,893	Library Director				1
2	7,760		7,174	Assistant Librarian				2
3	5,483		7,334	Library Aide				3
4	16,934		22,824	Health Benefits				4
5	3,846		3,527	Payroll Taxes				5
6	9,315		9,560	PERS				6
7	201		1,649	Payroll Reserve				7
8	73,000		75,961	TOTAL PERSONNEL SERVICES				8
9	1.02		1.04	Total Full-Time Equivalent (FTE)				9
10				MATERIALS AND SERVICES				10
11	178		960	Audio - Visual Materials				11
12	781		937	Copier Costs				12
13	138		153	Dues & Subscriptions				13
14	4,929		5,840	Utilities (elect, gas, phone, security, trash)				14
15	725		822	Supplies - Binding				15
16	1,383		1,400	Supplies - General				16
17	10		10	CCRLS Expense				17
18	-		195	Training/Education/Seminars				18
19	370		350	Cell Phone Stipend (\$10/mo/emp.)				19
20	-		-	Mileage Reimbursement				20
21	1,710		1,022	Grant Fulfillment Expenses				21
22	10,225		11,689	TOTAL MATERIALS AND SERVICES				22
23				CAPITAL OUTLAY				23
24	1,004		1,654	Equipment				24
25	576		3,050	New Books				25
26	1,579		4,704	TOTAL CAPITAL OUTLAY				26
27	84,804		92,354	TOTAL ORGANIZATIONAL REQUIREMENTS				27

REQUIREMENTS SUMMARY **NOT ALLOCATED** Library Fund

CITY OF LYONS
Resolution 600-2024 Close Fund
Res 606-2025 amend. Close Fund 600-2024

FORM
LB-30

Historical Data				REQUIREMENTS	Budget For Next Year 2025-26		
Actual		Adopted Budget	LIBRARY SERVICES		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2022-23	First Preceding Year 2023-24	This Year 2024-25					
				PERSONNEL SERVICES NOT ALLOCATED			
1				TOTAL PERSONNEL SERVICES			1
2				Total Full-Time Equivalent (FTE)			2
3				MATERIALS AND SERVICES NOT ALLOCATED			3
4				TOTAL MATERIALS AND SERVICES			4
5				CAPITAL OUTLAY NOT ALLOCATED			5
6				TOTAL CAPITAL OUTLAY			6
7				DEBT SERVICE			7
8				TOTAL DEBT SERVICE			8
9				SPECIAL PAYMENTS			9
10				TOTAL SPECIAL PAYMENTS			10
11				INTERFUND TRANSFERS			11
12			63,181	Transfer Out to General Fund			12
13			63,181	TOTAL INTERFUND TRANSFERS	-		13
14				OPERATING CONTINGENCY			14
15	-	-	63,181	Total Requirements NOT ALLOCATED	-	-	15
16	84,804	92,354	-	Total Organizational Requirements			16
17				UNAPPROPRIATED ENDING FUND BALANCE			17
18	67,563	61,340		Ending balance (prior years)			18
19	152,367	153,694	63,181	TOTAL REQUIREMENTS	-	-	19

SPECIAL FUND
RESOURCES AND REQUIREMENTS
Cemetery Fund

FORM
LB-10

CITY OF LYONS

Resolution 600-2024 Close Fund

Res 606-2025 amend. Close Fund 600-2024

Historical Data				RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-26		
Actual		Adopted Budget This Year 2024-25	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2022-23	First Preceding Year 2023-24						
				RESOURCES			
1	46,791	47,716	50,704	Cash on Hand			1
2	1,616	2,421		LGIP Interest			2
3	3,195	700		Sale of Lots (2/3)			3
4	200	400		Open/Close - Urns			4
5	25	-		Transfer of Ownership			5
6	5,000	5,000		Transfer IN from General Fund			6
7	56,827	56,237	50,704	TOTAL RESOURCES	-	-	7
8				REQUIREMENTS			8
9				Org Unit or Prog & Activity	Object Classification	Detail	9
10	3,145	2,844		Cemetery	Personnel Serv	Public Works 1 & 2 (33%)	10
11	284	265		Cemetery	Personnel Serv	Payroll Taxes	11
12	1,712	1,694		Cemetery	Personnel Serv	PERS	12
13	-	-		Cemetery	Personnel Serv	Payroll Reserve	13
14	5,142	4,803		Cemetery	Personnel Serv	TOTAL PERSONNEL SERVICES	14
15	0.29	0.29		Cemetery	Personnel Serv	Full-Time Equivalents (FTE)	15
16	-	-		Cemetery	Materials & Serv	License & Fees	16
17	446	89		Cemetery	Materials & Serv	Grounds Maintenance	17
18	372	431		Cemetery	Materials & Serv	Supplies	18
19	227	209		Cemetery	Materials & Serv	Mileage Reimbursement	19
20	2,350	-		Cemetery	Materials & Serv	Projects	20
21	575	-		Cemetery	Materials & Serv	Miscellaneous	21
22	3,971	730		Cemetery	Materials & Serv	TOTAL MATERIALS & SERVICES	22
23			50,704	Cemetery	Transfers	Transfer Out to General Fund	23
24			50,704	Cemetery	Transfers	TOTAL INTERFUND TRANSFERS	24
25				Cemetery	Contingency	TOTAL CONTINGENCY	25
26	47,715	50,704		Ending Balance (prior years)			26
27				UNAPPROPRIATED ENDING FUND BALANCE			27
28	56,827	56,237	50,704	TOTAL REQUIREMENTS			28

**FORM
LB-40**

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

Year 2025-26

	POSITION DESCRIPTION	No. of Emps	Range	Total Salary	Detailed Salary GF - City Services			Detailed Salary GF - Library			Detailed Salary GF - Cemetery			Detailed Salary Street Fund		
					Page	Line	Amount	Page	Line	Amount	Page	Line	Amount	Page	Line	Amount
1	City Manager	1	28.38-29.06	60,500	2	1	48,400							7	8	12,100
2	City Clerk	1	16.30-16.69	21,000	2	2	14,700							7	9	6,300
3	Library Director	1	23.59-24.16	30,000				3	1	30,000						
4	Assistant Librarian	1	16.30-16.69	8,400				3	2	8,400						
5	Library Aide	1	15.05-15.81	8,000				3	3	8,000						
6	Public Works I - Lead	1	18.13-18.57	22,000	2	3&4	7,480				4	10	7,260	7	10	7,260
7	Public Works II	1	16.01-16.39	19,000	2	3&4	6,460				4	10	6,270	7	10	6,270