



CITY OF LYONS

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LYONS, OREGON 97358
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RESOLUTION No. 613-2025

Resolution Adopting the Budget

BE IT RESOLVED that the City Council for the City of Lyons hereby adopts the budget for the fiscal year 2025-2026, in the total of **\$4,911,502**. This budget is now on file at 449 5th St, in Lyons, Oregon.

Resolution Making Appropriations

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2025 and for the purposes shown below are hereby appropriated:

General Fund

City Services	\$ 440,090
Library Services	\$ 118,710
Cemetery Dept.	\$ 47,800

Not Allocated

Transfers	\$ 55,000
Contingency	\$ 55,000
GF Total	\$716,600

Street Fund

Streets	\$ 926,050
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ODOT Safe Routes to School Grant

SRTS Project	\$1,840,045
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Building Reserve Fund

Buildings	\$ 577,000
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Equipment Reserve Fund

Equipment	\$ 59,000
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Total Appropriations, All Funds	\$4,118,695
Total Unappropriated and Reserve Amounts, All Funds	\$ 792,807
TOTAL ADOPTED BUDGET	\$4,911,502

Resolution Imposing the Tax

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2024-2025 upon the assessed value of all taxable property within the City of Lyons:

- At the rate of **\$1.8926** per \$1,000 of assessed value for permanent rate tax

Resolution Categorizing the Tax

BE IT RESOLVED that the taxes imposed are hereby categorized as follows:

General Government Permanent Rate Tax **\$1.8926/\$1,000**

The above resolution statements were approved and declared adopted on this 24th day of June, 2025 and will be effective July 1, 2025.

COPY

Mike Wagner, Mayor

ATTEST:

COPY

Micki Valentine, City Manager

	<u>Aye</u>	<u>Nay</u>
Mayor Wagner	___	___
Pro Tem Ritchie	___	___
Councilor Hyde	___	___
Councilor Thrasher	___	___
Councilor Gjonnes	___	___

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	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	4,000	4
5	17,774	30,737	29,000	LGIP Interest	30,000	30,000	5
6				INTERGOVERNMENTAL			6
7	13,448	12,933	35,800	State Rev. Sharing (SRS, Cig, OLCC)	35,800	35,800	7
8	885	804		State Cigarette Tax			8
9	23,857	22,683		OLCC State Liquor Tax			9
10		929	500	Linn County Justice Court	500	500	10
11	15,879	14,536	10,000	Linn County Building Permit Fees	5,000	5,000	11
12	1,827	22,163	10,000	NSSD Construction Excise Tax (CET)	10,000	10,000	12
13			19,175	CCRLS Distributions & Lost Books	19,000	19,000	13
14	56,855	74,048	75,475	TOTAL INTERGOVERNMENTAL	70,300	70,300	-
15				FRANCHISE FEES			15
16	9,199	10,345	9,500	NW Natural Gas Franchise	9,500	9,500	16
17	91,363	106,090	95,000	PacificCorp Franchise	100,000	100,000	17
18	7,296	6,995	7,000	Pacific Sanitation Franchise	7,000	7,000	18
19	1,332	1,216	1,200	SCTC/PTC Franchise	1,200	1,200	19
20	806	633	800	Yondoo Video Franchise	700	700	20
21	2,620	2,255	2,100	WAVE/Astound Franchise	1,800	1,800	21
22	112,615	127,535	115,600	TOTAL FRANCHISE FEES	120,200	120,200	-
23				OTHER RESOURCES			23
24			4,500	Fees, Licenses, Permits, Fines	4,500	4,500	24
25				Library Fines, Fees, Copies, etc	500	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	700	31
32	22	-	100	Sale of Assets	100	100	32
33	4,055	4,897	5,300	TOTAL OTHER RESOURCES	5,800	5,800	-
34				GRANTS			34
35	-	2,000	7,500	City Grants, Donations	2,000	2,000	35
36				Library Grants, Donations	2,500	2,500	36
37	-	2,000	7,500	TOTAL GRANTS	4,500	4,500	-
38	767,536	845,095	1,019,925	Total resources, except taxes to be levied	1,196,000	1,196,000	-
39			201,237	Taxes estimated to be received	207,497	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	1,403,497	-

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	50,000		1
2	5,069	-	14,250	City Clerk (70%)	15,000	15,000		2
3	18,574	16,681	15,000	Public Works 1 & 2 (34%) Buildings	15,000	15,000		3
4		4,264		Public Works 1 & 2 (34%) Parks	10,000	10,000		4
5	5,906	6,190	10,000	Payroll Taxes	20,000	20,000		5
6	9,159	10,895	13,000	PERS	20,000	20,000		6
7	1,427	666	5,000	Worker's Comp. Insurance	2,000	2,000		7
8	8,754	8,954	11,000	Health Benefits (CM)	12,000	12,000		8
9	65	-	500	Firedmed Memberships	500	500		9
10	300	250	350	Christmas Bonus	350	350		10
11	-	-	10,000	Payroll Reserve	10,000	10,000		11
12	87,651	92,488	126,360	TOTAL PERSONNEL SERVICES	154,850	154,850		12
13	1.52	1.52	1.52	Total Full-Time Equivalent (FTE)	1.60	1.60		1.60 13
14				MATERIALS AND SERVICES				
15	152,991	183,967	194,990	See Schedule LB-31 pg 6	193,240	193,240		15
16	152,991	183,967	194,990	TOTAL MATERIALS AND SERVICES	193,240	193,240		16
17				CAPITAL OUTLAY				
18	-	9,410	10,000	Building Improvements	10,000	10,000		18
19	-	-	5,000	Equipment	2,000	2,000		19
20	-	-	5,000	Stormwater Improv: culverts, ditches, ponds	5,000	5,000		20
21			75,000	Park Projects	75,000	75,000		21
22	-	9,410	95,000	TOTAL CAPITAL OUTLAY	92,000	92,000		- 22
23	240,641	285,865	416,350	TOTAL ORGANIZATIONAL REQUIREMENTS	440,090	440,090		- 23

REQUIREMENTS SUMMARY

ALLOCATED
General Fund

CITY OF LYONS

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

REQUIREMENTS SUMMARY

ALLOCATED
General Fund

CITY OF LYONS

FORM
LB-30

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

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	-	-	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	5,000	5,000		Transfer Out to Cemetery Fund			12
13	50,000	60,000		Transfer Out to Library Fund			13
14	50,000	40,000	60,000	Transfer Out to Building Reserve Fund	50,000	50,000	14
15	5,000	5,000	5,000	Transfer Out to Equipment Reserve Fund	5,000	5,000	15
16	110,000	110,000	65,000	TOTAL INTERFUND TRANSFERS	55,000	55,000	16
17			55,000	OPERATING CONTINGENCY	55,000	55,000	17
18	110,000	110,000	120,000	Total Requirements NOT ALLOCATED	110,000	110,000	18
19	240,641	285,865	567,460	Total Organizational Requirements	606,600	606,600	19
20			403,702	RESERVED FOR FUTURE EXPENDITURE	556,897	556,897	20
21			130,000	UNAPPROPRIATED ENDING FUND BALANCE	130,000	130,000	21
22	603,827	646,450		Ending balance (prior years)			22
23	954,468	1,042,315	1,221,162	TOTAL REQUIREMENTS	1,403,497	1,403,497	23

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	4,500	1
2	2,811	2,201	3,000	Copier Costs - Maintenance Agreement	3,000	3,000	2
3	1,096	286	1,000	Advertising	1,000	1,000	3
4	284	414	350	Banking Fees	400	400	4
5	3,950	7,000	10,000	Audit & Filing Fees	10,000	10,000	5
6	540	1,453	10,000	Computer Consulting/Purchase/Software	8,000	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	2,500	9
10	8,770	10,056	12,300	Insurance (excluding Work.Comp.)	13,000	13,000	10
11	4,649	4,516	6,000	Utilities (elect, gas, phone, security, trash)	6,000	6,000	11
12	1,020	1,020	2,000	Website Hosting	2,000	2,000	12
13	59	274	2,000	Training/Education/Seminars	2,000	2,000	13
14	348	310	840	Cell Phone Stipend (\$10/mo/emp.)	840	840	14
15	1,281	1,657	2,000	Mileage Reimbursement	2,000	2,000	15
16	133	-	1,000	Election Expense	500	500	16
17	11,118	5,213	21,000	City Attorney, code review	15,000	15,000	17
18	11,625	14,698	12,000	City Engineer	12,000	12,000	18
19	7,079	1,995	5,000	Planning Consultant	5,000	5,000	19
20	30,447	31,664	32,000	Linn County Sheriff's Service Contract	36,000	36,000	20
21	1,754	21,377	10,000	NSSD Construction Excise Tax	10,000	10,000	21
22	8,005	6,141	7,000	Park Expenses	9,000	9,000	22
23	2,000	1,500	3,500	Community Donations & Scholarships	3,500	3,500	23
24	3,128	3,983	4,500	Ordinance Enfrmnt & Clean-Up Day Exp.	4,500	4,500	24
25	1,772	2,765	6,000	Clean, Maint, Repair - Buildings	6,500	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	5,500	27
28	-	-		Tools & Equipment Purchase			28
29	19,637	21,787	25,000	Streetslights	25,000	25,000	29
30	604	56	1,500	Events	2,000	2,000	30
31	102	347	1,000	Reference Publications	500	500	31
32	51	-	2,000	Grant Fulfillment Expense	2,000	2,000	32
33	219	361	1,000	Miscellaneous (23-24 audit adj)	1,000	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	193,240	-

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	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%)	12,000	12,000		8
9	2,166	-	6,150	Street	Personnel Serv	City Clerk (30%)	6,200	6,200		9
10	3,029	4,414	12,000	Street	Personnel Serv	Public Works 1 & 2 (33%)	15,000	15,000		10
11	1,114	1,223	1,200	Street	Personnel Serv	Payroll Taxes				11
12	5,843	6,590	6,000	Street	Personnel Serv	PERS (Benefits)	8,000	8,000		12
13	-	-	5,000	Street	Personnel Serv	Payroll Reserve	5,000	5,000		13
14	21,116	22,189	42,200	Street	Personnel Serv	TOTAL PERSONNEL SERVICES	46,200	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	13,000		16
17	-	5,288	940	Street	Materials & Serv	Walk/Bikeways (1% of Gas Tax cumul.)	4,520	4,520		17
18	3,494	1,952	3,750	Street	Materials & Serv	Roadside Spraying	3,750	3,750		18
19	135	136	500	Street	Materials & Serv	811 Utility Locate Fees	500	500		19
20	227	261	500	Street	Materials & Serv	Mileage Reimbursement	500	500		20
21	-	-	5,000	Street	Materials & Serv	Engineering	5,000	5,000		21
22	5	-	500	Street	Materials & Serv	Miscellaneous	500	500		22
23	5,547	8,582	24,190	Street	Materials & Serv	TOTAL MATERIALS & SERVICES	27,770	27,770	-	23
24	65,603	-	661,550	Street	Capital Outlay	Streets and Improvements	852,080	852,080		24
25	65,603	-	661,550	Street	Capital Outlay	TOTAL CAPITAL OUTLAY	852,080	852,080	-	25
26	544,297	636,357				Ending Balance (prior years)				26
27			25,000			UNAPPROPRIATED ENDING FUND BALANCE	25,000	25,000		27
28	636,563	667,128	752,940			TOTAL REQUIREMENTS	951,050	951,050	-	28

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

CITY OF LYONS

Historical Data				RESOURCES AND REQUIREMENTS			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								
					RESOURCES				
1	-	-	380,000	Cash on Hand			420,625	420,625	
2	-	16,382	10,000	LGIP Interest			4,000	4,000	
3	-	50,000	1,470,000	ODOT Safe Routes to School Grant (80%)			1,415,420	1,415,420	
4	-	380,000	-	ODOT Bike/Ped Funds (20% SRTS Match)			-	-	
5	-	446,382	1,860,000	TOTAL RESOURCES			1,840,045	1,840,045	-
6				REQUIREMENTS					
7				Org Unit or Prog & Activity	Object Classification	Detail			
8	-	60,791		SRTS Project	Materials & Serv	Safe Routes to School Project			
9	-	60,791	-	SRTS Project	Materials & Serv	TOTAL MATERIALS & SERVICES	-	-	-
10	-	263	1,860,000	SRTS Project	Capital Outlay	SRTS Project Expenses	1,840,045	1,840,045	
11	-	263	1,860,000	SRTS Project	Capital Outlay	TOTAL CAPITAL OUTLAY	1,840,045	1,840,045	-
12	-	385,328				Ending Balance (prior years)			
13	-	446,382	1,860,000			TOTAL REQUIREMENTS	1,840,045	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	507,000	1
2	9,156	19,187	15,000	LGIP Interest	20,000	20,000	2
3	50,000	40,000	60,000	Transfer IN from General Fund	50,000	50,000	3
4	388,135	447,322	507,000	TOTAL RESOURCES	577,000	577,000	4
5				REQUIREMENTS			5
6				Org. Unit or Prog. & Activity			6
7	-	1,425		Buildings			7
8	-	1,425		Buildings			8
9	-	-	507,000	Buildings	577,000	577,000	9
10	-	12,528	-	Buildings			10
11	-	12,528	507,000	Buildings	577,000	577,000	11
12	388,135	433,369		Ending balance (prior years)			12
13	388,135	447,322	507,000	TOTAL REQUIREMENTS	577,000	577,000	13

**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	52,000	1
2	1,077	2,193	1,000	LGIP Interest	2,000	2,000	2
3	5,000	5,000	5,000	Transfer IN from General Fund	5,000	5,000	3
4	42,652	44,741	50,700	TOTAL RESOURCES	59,000	59,000	4
5				REQUIREMENTS			5
6				Org. Unit or Prog. & Activity			6
				Object Classification			
				Detail			
7	5,104	-	50,700	Equipment	59,000	59,000	7
8	37,549	44,741		Capital Outlay			8
				Equipment			
9	42,652	44,741	50,700	Ending balance (prior years)			
				TOTAL REQUIREMENTS	59,000	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	77,460	1
2	5	46	10	Interest MM Rhoda Trust 7,500; CD Naue 6,475	100	100	2
3	1,616	3,087	2,000	LGIP Interest	3,000	3,000	3
4	1,400	350	350	Sale of Plots (1/3)	350	350	4
5	63,528	67,011	69,195	TOTAL RESOURCES	80,910	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	80,910	8
9	63,528	67,011	69,195	TOTAL REQUIREMENTS	80,910	80,910	9

**FORM
LB-10**

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

CITY OF LYONS
Resolution 598-2024 Fund Closed

	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	129,407	191,233		Cash on Hand			1
2	4,847	3,939		LGIP Interest			2
3	143,184	-		ARP Funds			3
4	81	-		ARP OR Residual Funds			4
5	870	-		Misc - Energy Trust Refund			5
6	278,389	195,172		TOTAL RESOURCES			6
7				REQUIREMENTS			7
8				Org. Unit or Prog. & Activity	Object Classification	Detail	8
9	3,160	195,172		ARP Projects	Materials & Serv	American Rescue Plan Projects	9
10	3,160	195,172		ARP Projects	Materials & Serv	TOTAL MATERIAL & SERVICES	10
11	-	-		ARP Projects	Capital Outlay	American Rescue Plan Projects	11
12	62,663	-		ARP Projects	Capital Outlay	* Freres Park Improvement Projects	12
13	-	-		ARP Projects	Capital Outlay	* Security Cameras	13
14	1,930	-		ARP Projects	Capital Outlay	* Memorial Project	14
15	19,193	-		ARP Projects	Capital Outlay	* City Hall Furnace & Mini-Split	15
16	209	-		ARP Projects	Capital Outlay	* Library Project	16
17	83,996	-		ARP Projects	Capital Outlay	TOTAL CAPITAL OUTLAY	17
18	191,233	-		Ending Balance (prior years)			18
19	278,389	195,172	-	TOTAL REQUIREMENTS			19

SPECIAL FUND
RESOURCES AND REQUIREMENTS
Freres Foundation Donation

CITY OF LYONS
Resolution 597-2024 Fund Closed

	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	-	201	-	LGIP Interest			2
3	-	30,500	-	Freres Foundation Donation			3
4	-	30,701	-	TOTAL RESOURCES			4
5				REQUIREMENTS			5
6				Org Unit or Prog & Activity	Object Classification	Detail	6
7	-	30,701		Freres Park	Materials & Serv	Freres Park Improvements	7
8	-	30,701	-	Freres Park	Materials & Serv	TOTAL MATERIALS & SERVICES	8
9	-	-				Ending Balance (prior years)	9
10	-	30,701	-	TOTAL REQUIREMENTS			10

SPECIAL FUND
RESOURCES AND REQUIREMENTS
American Library Association Grant

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

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	

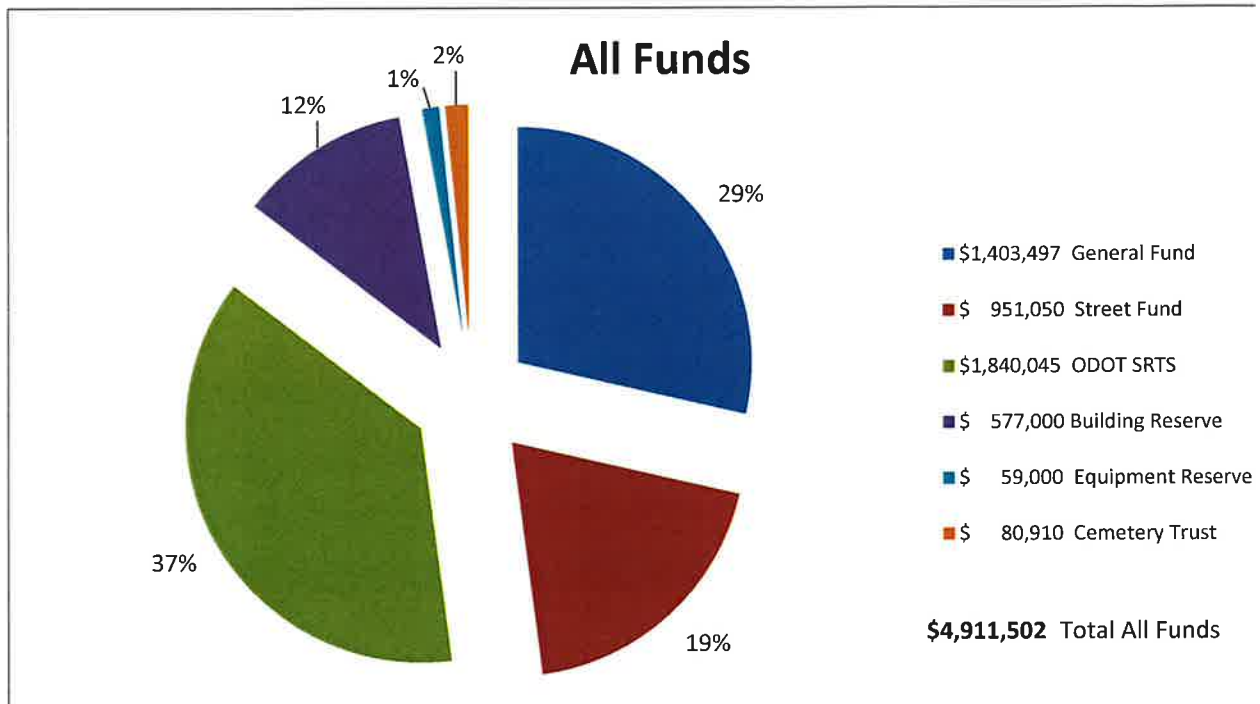
**FORM
LB-40**

**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

\$1,403,497	General Fund	\$ 1,403,497.00
\$ 951,050	Street Fund	\$ 951,050.00
\$1,840,045	ODOT SRTS	\$ 1,840,044.87
\$ 577,000	Building Reserve	\$ 577,000.00
\$ 59,000	Equipment Reserve	\$ 59,000.00
\$ 80,910	Cemetery Trust	\$ 80,910.00
		\$ 4,911,501.87



FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the City of Lyons will be held on Tuesday June 24, 2025 at 6:30 pm at City Hall, 449 5th St, Lyons, OR. The purpose of the meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the City of Lyons Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Lyons City Hall, or online at www.cityoflyons.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. A resolution adopting State Shared Revenue will occur in conjunction with this hearing.

Contact: Micki Valentine

Telephone: (503)859-2167 Email: cityoflyons@wavecable.com

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance/Net Working Capital	1,941,817	2,347,420	2,853,385
Fees, Licenses, Permits, Fines, Assmts & Other Service Charges	137,961	125,250	130,350
Federal, State, Grants, Gifts, Allocations and Donations	653,734	1,645,915	1,586,170
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	110,000	178,050	55,000
All Other Resources Except Current Year Property Taxes	130,873	77,010	79,100
Current Year Property Taxes Estimated to be Received	197,220	201,237	207,497
Total Resources	3,171,606	4,574,882	4,911,502

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	195,442	282,660	319,550
Materials and Services	493,632	244,940	243,520
Capital Outlay	47,233	3,185,500	3,445,625
Interfund Transfers	110,000	178,885	55,000
Contingencies	0	55,000	55,000
Unappropriated Ending Balance and Reserved for Future Expenditure	2,325,299	627,897	792,807
Total Requirements	3,171,606	4,574,882	4,911,502

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (fte) BY ORGANIZATIONAL UNIT OR PROGRAM*			
Name of Organizational Unit or Program FTE for that unit or program			
City Services General Fund	932,315	416,350	440,090
FTE	1.52	1.52	1.60
Library Services General Fund	0	122,810	118,710
FTE	0	0	1.06
Cemetery Dept General Fund	0	28,300	47,800
FTE	0	0	0.37
Street Fund	667,128	752,940	951,050
FTE	0.67	0.67	0.75
ODOT Safe Routes to School Grant	446,382	1,860,000	1,840,045
Building Reserve Fund	447,322	507,000	577,000
Equipment Reserve Fund	44,741	50,700	59,000
Cemetery Trust Fund	67,011	69,195	80,910
American Rescue Plan Fund (ARP) - Closed	195,172	0	0
Freres Donation Fund - Closed	30,701	0	0
American Library Association (ALA) Fund - Closed	20,904	0	0
Library Fund - Closed	153,694	63,181	0
FTE	1.04	1.04	0
Cemetery Fund - Closed	56,237	50,704	0
FTE	0.29	0.29	0
Not Allocated to Organizational Unit or Program	110,000	653,702	796,897
Total Requirements	3,171,606	4,574,882	4,911,502
Total FTE	3.52	3.52	3.78

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			
The ODOT Safe Routes to School fund is set aside for improvements to the school crosswalk and sidewalk. Building & Equipment Reserve Funds were approved to be continued for another ten years.			

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2023-24	Rate or Amount Imposed This Year 2024-25	Rate or Amount Approved Next Year 2025-2026
Permanent Rate Levy (rate limit 1.8926 per \$1,000)	1.8926	1.8926	1.8926

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
Total	\$0	\$0