

	Historical Data			RESOURCE DESCRIPTIONS	Budget for Next Year 2026-27			
	Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
1	601,799	646,967	961,200	Cash on Hand (City Services/Admin)	850,000	850,000		1
2		63,181		Transfer In - Library				2
3		50,704		Transfer In - Cemetery				3
4	4,079	4,469	4,000	Previously Levied Taxes	4,000	4,000		4
5	30,737	54,454	30,000	LGIP Interest	30,000	30,000		5
6				INTERGOVERNMENTAL				6
7	12,933	31,272	35,800	State Rev. Sharing (SRS, Cig, OLCC)	32,700	32,700		7
8	804			State Cigarette Tax				8
9	22,683			OLCC State Liquor Tax				9
10	929	2,086	500	Linn County Justice Court	500	500		10
11	14,536	-	5,000	Linn County Building Permit Fees				11
12	22,163	5,519	10,000	NSSD Construction Excise Tax (CET)	10,000	10,000		12
13		18,815	19,000	CCRLS Distributions & Lost Books	19,000	19,000		13
14	74,048	57,692	70,300	TOTAL INTERGOVERNMENTAL	62,200	62,200	-	14
15				FRANCHISE FEES				15
16	10,345	9,697	9,500	NW Natural Gas Franchise	10,000	10,000		16
17	106,090	117,377	100,000	PacifiCorp Franchise	115,000	115,000		17
18	6,995	7,131	7,000	Pacific Sanitation Franchise	7,000	7,000		18
19	1,216	1,162	1,200	SCTC/PTC Franchise	1,000	1,000		19
20	2,255	1,847	1,800	Astound/WAVE Franchise	1,800	1,800		20
21	633	599	700	Yondoo Video Franchise	600	600		21
22	127,535	137,814	120,200	TOTAL FRANCHISE FEES	135,400	135,400	-	22
23				OTHER RESOURCES				23
24		7,204	4,500	Fees, Licenses, Permits, Fines	8,000	8,000		24
25		303	500	Library Fines, Fees, Copies, etc	500	500		25
27	2,852			Land Use Fees				27
28	750			Lien Search Fees				28
29	200			Business License Fees				29
30	1,096			Copy Fees & Misc.				30
31		2,867	700	Cemetery Plot Sales (2/3)	700	700		31
32	-	-	100	Sale of Assets	100	100		32
33	4,897	10,374	5,800	TOTAL OTHER RESOURCES	9,300	9,300	-	33
34				GRANTS				34
35	2,000	115	2,000	City Grants, Donations	2,000	2,000		35
36		2,501	2,500	Library Grants, Donations	2,500	2,500		36
37	2,000	2,616	4,500	TOTAL GRANTS	4,500	4,500	-	37
38	845,095	1,028,272	1,196,000	Total resources, except taxes to be levied	1,095,400	1,095,400	-	38
39			207,497	Taxes estimated to be received	215,748	215,748		39
40	197,220	204,391		Taxes collected in year levied				40
41	1,042,314	1,232,663	1,403,497	TOTAL RESOURCES	1,311,148	1,311,148	-	41

REQUIREMENTS SUMMARY

ALLOCATED
General Fund

CITY OF LYONS

**FORM
LB-30**

	Historical Data			REQUIREMENTS CITY SERVICES	Budget For Next Year 2026-27			
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26					
				PERSONNEL SERVICES				
1	44,588	47,619	50,000	City Manager (80%)	54,000	54,000		1
2	-	-	15,000	City Clerk (70%)	15,000	15,000		2
3	16,681	16,370	15,000	Public Works 1 & 2 (34%) Buildings	15,000	15,000		3
4	4,264	6,261	10,000	Public Works 1 & 2 (34%) Parks	10,000	10,000		4
5	6,190	8,646	20,000	Payroll Taxes	20,000	20,000		5
6	10,895	11,809	20,000	PERS	20,000	20,000		6
7	666	977	2,000	Worker's Comp. Insurance	2,000	2,000		7
8	8,954	9,525	12,000	Health Benefits (CM)	15,000	15,000		8
9	-	-	-	Car Allowance	2,400	2,400		9
10	-	-	500	Firemed Memberships	500	500		10
11	250	250	350	Christmas Bonus	350	350		11
12	-	-	10,000	Payroll Reserve	10,000	10,000		12
13	92,488	101,457	154,850	TOTAL PERSONNEL SERVICES	164,250	164,250	-	13
14	1.52	1.52	1.60	Total Full-Time Equivalent (FTE)	1.60	1.60	1.60	14
15				MATERIALS AND SERVICES				
16	183,967	135,655	193,240	See Schedule LB-31 pg 3	197,270	197,270	-	16
17	183,967	135,655	193,240	TOTAL MATERIALS AND SERVICES	197,270	197,270	-	17
18				CAPITAL OUTLAY				
19	9,410	5,096	10,000	Building Improvements	20,000	20,000		19
20	-	-	2,000	Equipment	2,000	2,000		20
21	-	-	5,000	Stormwater Improv: culverts, ditches, ponds	5,000	5,000		21
22		12,288	75,000	Park Projects	75,000	75,000		22
23	9,410	17,383	92,000	TOTAL CAPITAL OUTLAY	102,000	102,000	-	23
24	285,865	254,496	440,090	TOTAL ORGANIZATIONAL REQUIREMENTS	463,520	463,520	-	24

DETAILED REQUIREMENTS
General Fund

	Historical Data			REQUIREMENTS CITY SERVICES	Budget for Next Year 2026-27			
	Actual		Adopted Budget This Year 2025-26		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
				MATERIALS & SERVICES				
1	3,290	3,179	4,500	Administrative, Office Supplies, postage	4,500	4,500		1
2	2,201	2,269	3,000	Copier Costs - Maintenance Agreement	3,000	3,000		2
3	286	519	1,000	Advertising	1,000	1,000		3
4	414	464	400	Banking Fees	550	550		4
5	7,000	5,950	10,000	Audit & Filing Fees	10,000	10,000		5
6	1,453	4,203	8,000	Computer Consulting/Purchase/Software	8,000	8,000		6
7	2,052			Computers & Peripherals Purchase				7
8	3,596			Computer Software/Programs				8
9	2,397	2,450	2,500	Dues & Subscriptions	3,000	3,000		9
10	10,056	12,230	13,000	Insurance (excluding Work.Comp.)	13,000	13,000		10
11	4,516	4,727	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	274	841	2,000	Training/Education/Seminars	2,000	2,000		13
14	310	310	840	Cell Phone Stipend (\$10/mo/emp.)	720	720		14
15	1,657	1,718	2,000	Mileage Reimbursement	2,500	2,500		15
16	-	-	500	Election Expense	500	500		16
17	5,213	4,915	15,000	City Attorney, code review	15,000	15,000		17
18	14,698	1,178	12,000	City Engineer	12,000	12,000		18
19	1,995	1,025	5,000	Planning Consultant	5,000	5,000		19
20	31,664	32,931	36,000	Linn County Sheriff's Service Contract	36,000	36,000		20
21	21,377	5,299	10,000	NSSD Construction Excise Tax	10,000	10,000		21
22	6,141	9,160	9,000	Park Expenses	10,000	10,000		22
23	1,500	1,000	3,500	Community Donations & Scholarships	3,500	3,500		23
24	3,983	5,238	4,500	Ordinance Enfrmnt & Clean-Up Day Exp.	6,000	6,000		24
25	2,765	6,180	6,500	Clean, Maint, Repair - Buildings	6,500	6,500		25
26	3,076			Cleaning, Maintenance & Repair - Library				26
27	2,673	2,822	5,500	Maint & Repair - Shop, Tools, Equip, supplies	5,500	5,500		27
28	21,787	22,699	25,000	Streetlights	25,000	25,000		28
29	56	2,912	2,000	Events	2,500	2,500		29
30	347	180	500	Reference Publications	500	500		30
31	-	-	2,000	Grant Fulfillment Expense	2,000	2,000		31
32	361	235	1,000	Miscellaneous (23-24 audit adj)	1,000	1,000		32
33	801			Code Review				33
34	17,760			Freres Park Project				34
35	6,567			Building Permits - Linn County				35
36	682			Building Permit - State Surcharge 12%				36
37	183,967	135,655	193,240	TOTAL MATERIALS & SERVICES	197,270	197,270	-	37

REQUIREMENTS SUMMARY

**FORM
LB-30**

**ALLOCATED
General Fund**

CITY OF LYONS

	Historical Data			REQUIREMENTS LIBRARY SERVICES	Budget For Next Year 2026-27			
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26					
				PERSONNEL SERVICES				
1		20,950	30,000	Library Director	30,000	30,000		1
2		10,206	8,500	Assistant Librarian	8,500	8,500		2
3		6,191	8,000	Library Aide	8,200	8,200		3
4		6,815	10,000	PERS	10,000	10,000		4
5		17,785	28,000	Health Benefits	15,000	15,000		5
6		-	10,000	Payroll Reserve	10,000	10,000		6
7	-	61,948	94,500	TOTAL PERSONNEL SERVICES	81,700	81,700	-	7
8	1.02	1.04	1.06	Total Full-Time Equivalent (FTE)	1.06	1.06	1.06	8
9				MATERIALS AND SERVICES				
10		155	1,200	Media - Audio, Visual, DVDs (books previous)	1,200	1,200		10
11		2,920	3,500	New Books	3,500	3,500		11
12		1,212	1,000	Copier Costs	1,000	1,000		12
13		125	300	Dues & Subscriptions	300	300		13
14		6,210	6,000	Utilities (elect, gas, phone, security, trash)	7,000	7,000		14
15		1,930	2,500	Supplies (General & Binding)	2,500	2,500		15
16		-	100	CCRLS Expense	100	100		16
17		-	750	Training/Education/Seminars	750	750		17
18		310	360	Cell Phone Stipend (\$10/mo/emp.)	360	360		18
19		-	500	Mileage Reimbursement	500	500		19
20		1,380	2,500	Grant Fulfillment Expenses	2,500	2,500		20
21	-	14,242	18,710	TOTAL MATERIALS AND SERVICES	19,710	19,710	-	21
22				CAPITAL OUTLAY				
23		1,884	5,500	Equipment	5,500	5,500		23
24	-	1,884	5,500	TOTAL CAPITAL OUTLAY	5,500	5,500	-	24
25	-	78,073	118,710	TOTAL ORGANIZATIONAL REQUIREMENTS	106,910	106,910	-	25

REQUIREMENTS SUMMARY

ALLOCATED
General Fund

CITY OF LYONS

FORM
LB-30

	Historical Data			REQUIREMENTS	Budget For Next Year 2026-27				
	Actual		Adopted Budget		CEMETERY DEPARTMENT	Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body
	Second Preceding	First Preceding	This Year						
	Year 2023-24	Year 2024-25	2025-26						
				PERSONNEL SERVICES					
1		3,314	15,000	Public Works 1 & 2 (33%)	15,000	15,000		1	
2		1,681	6,000	PERS (Benefits)	6,000	6,000		2	
3		-	3,000	Payroll Reserve	3,000	3,000		3	
4	-	4,995	24,000	TOTAL PERSONNEL SERVICES	24,000	24,000	-	4	
5		0.29	0.37	Total Full-Time Equivalent (FTE)	0.37	0.37	0.37	5	
6				MATERIALS AND SERVICES				6	
7		-	100	License & Fees	100	100		7	
8		451	600	Grounds Maintenance	800	800		8	
9		467	1,000	Supplies	1,000	1,000		9	
10		-	-	Mileage Reimbursement				10	
11		700	2,000	Projects	2,000	2,000		11	
12		-	100	Miscellaneous	100	100		12	
13	-	1,618	3,800	TOTAL MATERIALS AND SERVICES	4,000	4,000	-	13	
14				CAPITAL OUTLAY				14	
15	-	1,850	20,000	Cemetery Improvement Projects	70,000	70,000		15	
16	-	1,850	20,000	TOTAL CAPITAL OUTLAY	70,000	70,000	-	16	
17	-	8,463	47,800	TOTAL ORGANIZATIONAL REQUIREMENTS	98,000	98,000	-	17	

REQUIREMENTS SUMMARY

NOT ALLOCATED
General Fund

CITY OF LYONS

**FORM
LB-30**

	Historical Data			REQUIREMENTS	Budget For Next Year 2026-27			
	Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding 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	5,000			Transfer Out to Cemetery Fund				12
13	60,000			Transfer Out to Library Fund				13
14	40,000	60,000	50,000	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	65,000	55,000	TOTAL INTERFUND TRANSFERS	55,000	55,000	-	16
17			55,000	OPERATING CONTINGENCY	55,000	55,000		17
18	110,000	65,000	110,000	Total Requirements NOT ALLOCATED	110,000	110,000	-	18
19	285,865	341,032	606,600	Total Organizational Requirements	668,430	668,430	-	19
20			556,897	RESERVED FOR FUTURE EXPENDITURE	402,718	402,718		20
21			130,000	UNAPPROPRIATED ENDING FUND BALANCE	130,000	130,000		21
22	646,450	826,631		Ending balance (prior years)				22
23	1,042,315	1,232,663	1,403,497	TOTAL REQUIREMENTS	1,311,148	1,311,148	-	23

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Street Fund**

	Historical Data			RESOURCES AND REQUIREMENTS			Budget for Next Year 2026-27		
	Actual		Adopted Budget This Year 2025-26				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2023-24	First Preceding Year 2024-25							
				RESOURCES					
1	544,297	637,579	835,100	Cash on Hand			780,000	780,000	1
2	28,146	24,304	20,000	LGIP Interest			20,000	20,000	2
3	93,739	97,656	95,000	State Gas Tax (1% to Walkways)			101,000	101,000	3
4	947	986	950	Walkways & Bikeways (1% of Gas Tax)			1,000	1,000	4
5	667,128	760,525	951,050	TOTAL RESOURCES			902,000	902,000	-
6				REQUIREMENTS					
7				Org Unit or Prog & Activity	Object Classification	Detail			
8	9,962	11,195	12,000	Street	Personnel Serv	City Manager (20%)	13,500	13,500	8
9	-	-	6,200	Street	Personnel Serv	City Clerk (30%)	6,500	6,500	9
10	4,414	3,396	15,000	Street	Personnel Serv	Public Works 1 & 2 (33%)	15,000	15,000	10
11	1,223	1,136		Street	Personnel Serv	Payroll Taxes			11
12	6,590	7,220	8,000	Street	Personnel Serv	PERS (Benefits)	10,000	10,000	12
13	-	-	5,000	Street	Personnel Serv	Payroll Reserve	5,000	5,000	13
14	22,189	22,948	46,200	Street	Personnel Serv	TOTAL PERSONNEL SERVICES	50,000	50,000	-
15	0.67	0.67	0.75	Street	Personnel Serv	Total Full-Time Equivalents (FTE)	0.75	0.75	0.75
16	946	2,966	13,000	Street	Materials & Serv	Maintenance & Repair - Streets, Signs, ROW	13,000	13,000	16
17	5,288	-	4,520	Street	Materials & Serv	Walk/Bikeways (1% of Gas Tax cumul.)	2,200	2,200	17
18	1,952	-	3,750	Street	Materials & Serv	Roadside Spraying	3,750	3,750	18
19	136	146	500	Street	Materials & Serv	811 Utility Locate Fees	500	500	19
20	261	240	500	Street	Materials & Serv	Mileage Reimbursement	500	500	20
21	-	-	5,000	Street	Materials & Serv	Engineering	5,000	5,000	21
22	-	-	500	Street	Materials & Serv	Miscellaneous	500	500	22
23	8,582	3,352	27,770	Street	Materials & Serv	TOTAL MATERIALS & SERVICES	25,450	25,450	-
24	-	27,930	852,080	Street	Capital Outlay	Streets and Improvements	801,550	801,550	24
25	-	27,930	852,080	Street	Capital Outlay	TOTAL CAPITAL OUTLAY	801,550	801,550	-
26	636,357	706,296		Ending Balance (prior years)					
27			25,000	UNAPPROPRIATED ENDING FUND BALANCE			25,000	25,000	
28	667,128	760,525	951,050	TOTAL REQUIREMENTS			902,000	902,000	-

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

Historical Data			RESOURCES AND REQUIREMENTS			Budget for Next Year 2026-27			
Actual		Adopted Budget This Year 2025-26				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023-24	First Preceding Year 2024-25								
			RESOURCES						
1	-	385,328	420,625	Cash on Hand	260,000	260,000			1
2	16,382	13,916	4,000	LGIP Interest	4,000	4,000			2
3	50,000	118,478	1,415,420	ODOT Safe Routes to School Grant (80%)	655,839	655,839			3
4	380,000	-	-	ODOT Bike/Ped Funds (20% SRTS Match)	-	-			4
5	446,382	517,722	1,840,045	TOTAL RESOURCES	919,839	919,839	-		5
6				REQUIREMENTS					6
7				Org Unit or Prog & Activity	Object Classification	Detail			7
8	60,791	-		SRTS Project	Materials & Serv	Safe Routes to School Project			8
9	60,791	-	-	SRTS Project	Materials & Serv	TOTAL MATERIALS & SERVICES	-	-	-
10	263	124,824	1,840,045	SRTS Project	Capital Outlay	SRTS Project Expenses	919,839	919,839	
11	263	124,824	1,840,045	SRTS Project	Capital Outlay	TOTAL CAPITAL OUTLAY	919,839	919,839	-
12	385,328	392,898		Ending Balance (prior years)					
13	446,382	517,722	1,840,045	TOTAL REQUIREMENTS			919,839	919,839	-

**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 2026-27			
	Actual		Adopted Budget This Year 2025-26				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25								
				RESOURCES						
1	388,135	433,369	507,000	Cash on Hand			534,000	534,000		1
2	19,187	18,268	20,000	LGIP Interest			20,000	20,000		2
3	40,000	60,000	50,000	Transfer IN from General Fund			50,000	50,000		3
4	447,322	511,637	577,000	TOTAL RESOURCES			604,000	604,000	-	4
5				REQUIREMENTS						5
6				Org. Unit or Prog. & Activity	Object Classification	Detail				6
7	1,425	-		Buildings	Materials & Serv.	Cntrct.Serv. - Lib.Ramp				7
8	1,425	-		Buildings	Materials & Serv.	Total Materials & Serv.				8
9	-	-	527,075	Buildings	Capital Outlay	Building Improvements:	551,000	551,000		9
10			12,925	Buildings	Capital Outlay	*Lib. Furn & splits rplcd				10
11			35,000	Buildings	Capital Outlay	*Lib. Windows Rplcmnt	38,000	38,000		11
12			2,500	Buildings	Capital Outlay	*Lib. Asbestos test/rmvl	15,000	15,000		12
13	12,528	-	-	Buildings	Capital Outlay	*Library Ramp				13
14	12,528	-	577,500	Buildings	Capital Outlay	Total Capital Outlay	604,000	604,000		14
15	433,369	511,637		Ending balance (prior years)						15
16	447,322	511,637	577,500	TOTAL REQUIREMENTS			604,000	604,000	-	16

**FORM
LB-11**

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

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

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2035-2036

CITY OF LYONS

	Historical Data			RESOURCES AND REQUIREMENTS			Budget for Next Year 2026-27			
	Actual		Adopted Budget This Year 2025-26				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25								
				RESOURCES						
1	37,548	44,741	52,000	Cash on Hand			58,400	58,400		1
2	2,193	1,751	2,000	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	44,741	51,492	59,000	TOTAL RESOURCES			65,400	65,400	-	4
5				REQUIREMENTS						5
6				Org. Unit or Prog. & Activity	Object Classification	Detail				6
7	-	-	59,000	Equipment	Capital Outlay	Equipment	65,400	65,400	-	7
8	44,741	51,492		Ending balance (prior years)						8
9	44,741	51,492	59,000	TOTAL REQUIREMENTS			65,400	65,400	-	9

**FORM
LB-10**

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

CITY OF LYONS

	Historical Data			RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-27			
	Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
				RESOURCES				
1	63,528	67,011	77,460	Cash on Hand (includes MM & CD annuity)	76,500	76,500		1
2	46	144	100	Interest MM Rhoda Trust 7,500; CD Naue 6,475	140	140		2
3	3,087	2,595	3,000	LGIP Interest	2,500	2,500		3
4	350	1,333	350	Sale of Plots (1/3)	350	350		4
5	67,011	71,083	80,910	TOTAL RESOURCES	79,490	79,490	-	5
6				REQUIREMENTS				6
7	67,011	71,083		Ending Balance (prior years)				7
8			80,910	UNAPPROPRIATED ENDING FUND BALANCE	79,490	79,490	-	8
9	67,011	71,083	80,910	TOTAL REQUIREMENTS	79,490	79,490	-	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 2026-27			
	Actual		Adopted Budget This Year 2025-26				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25								
				RESOURCES						
1	191,233			Cash on Hand						1
2	3,939			LGIP Interest						2
3	-			ARP Funds						3
4	-			ARP OR Residual Funds						4
5	-			Misc - Energy Trust Refund						5
6	195,172	-		TOTAL RESOURCES						6
				REQUIREMENTS						
8				Org. Unit or Prog. & Activity	Object Classification	Detail				8
9	195,172			ARP Projects	Materials & Serv	American Rescue Plan Projects				9
10	195,172	-		ARP Projects	Materials & Serv	TOTAL MATERIAL & SERVICES				10
11	-	-		ARP Projects	Capital Outlay	American Rescue Plan Projects				11
12	-	-		ARP Projects	Capital Outlay	* Freres Park Improvement Projects				12
13	-	-		ARP Projects	Capital Outlay	* Security Cameras				13
14	-	-		ARP Projects	Capital Outlay	* Memorial Project				14
15	-	-		ARP Projects	Capital Outlay	* City Hall Furnace & Mini-Split				15
16	-	-		ARP Projects	Capital Outlay	* Library Project				16
17	-	-		ARP Projects	Capital Outlay	TOTAL CAPITAL OUTLAY				17
18	(0)	-		Ending Balance (prior years)						18
19	195,172	-	-	TOTAL REQUIREMENTS						19

**FORM
LB-10**

**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 2026-27			
	Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
				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

**FORM
LB-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 2026-27			
	Actual		Adopted Budget This Year 2025-26				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25								
				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 2026-27			
	Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
1	67,562	61,340		Cash on Hand				1
2	2,819			LGIP Interest				2
3	60,000			Transfer IN from General Fund				3
4				OTHER RESOURCES				4
5	19,172			Chemeketa Use-Based Distributions				5
6	356			CCRLS Lost Book Reimbursement				6
7	123			Fines & Fees				7
8	1,161			Copy Fees & Miscellaneous				8
9	20,812			TOTAL OTHER RESOURCES				9
10	2,500			Grants				10
11	153,694	61,340	-	TOTAL RESOURCES	-	-	-	11

**FORM
LB-30**

**REQUIREMENTS SUMMARY
ALLOCATED
Library Fund**

CITY OF LYONS
Resolution 600-2024 Close Fund

	Historical Data			REQUIREMENTS	Budget For Next Year 2026-27				
	Actual		Adopted Budget		LIBRARY SERVICES	Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body
	Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26						
				PERSONNEL SERVICES					
1	23,893			Library Director				1	
2	7,174			Assistant Librarian				2	
3	7,334			Library Aide				3	
4	22,824			Health Benefits				4	
5	3,527			Payroll Taxes				5	
6	9,560			PERS				6	
7	1,649			Payroll Reserve				7	
8	75,961			TOTAL PERSONNEL SERVICES				8	
9	1.02			Total Full-Time Equivalent (FTE)				9	
10				MATERIALS AND SERVICES				10	
11	960			Audio - Visual Materials				11	
12	937			Copier Costs				12	
13	153			Dues & Subscriptions				13	
14	5,840			Utilities (elect, gas, phone, security, trash)				14	
15	822			Supplies - Binding				15	
16	1,400			Supplies - General				16	
17	10			CCRLS Expense				17	
18	195			Training/Education/Seminars				18	
19	350			Cell Phone Stipend (\$10/mo/emp.)				19	
20	-			Mileage Reimbursement				20	
21	1,022			Grant Fulfillment Expenses				21	
22	11,689			TOTAL MATERIALS AND SERVICES				22	
23				CAPITAL OUTLAY				23	
24	1,654			Equipment				24	
25	3,050			New Books				25	
26	4,704			TOTAL CAPITAL OUTLAY				26	
27	92,354			TOTAL ORGANIZATIONAL REQUIREMENTS				27	

**FORM
LB-30**

**REQUIREMENTS SUMMARY
NOT ALLOCATED
Library Fund**

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

Historical Data				REQUIREMENTS	Budget For Next Year 2026-27			
Actual		Adopted Budget			LIBRARY SERVICES	Proposed By	Approved By	
Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26				Budget Officer	Budget Committee	Governing Body
				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		61,340		Transfer Out to General Fund				12
13		61,340	-	TOTAL INTERFUND TRANSFERS	-			13
14				OPERATING CONTINGENCY				14
15	-	61,340	-	Total Requirements NOT ALLOCATED	-	-	-	15
16	92,354	-	-	Total Organizational Requirements				16
17				UNAPPROPRIATED ENDING FUND BALANCE				17
18	61,340	-		Ending balance (prior years)				18
19	153,694	61,340	-	TOTAL REQUIREMENTS	-	-	-	19

FORM
LB-10

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Cemetery Fund

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 2026-27				
Actual		Adopted Budget This Year 2025-26				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2023-24	First Preceding Year 2024-25									
			RESOURCES							
1	47,716	50,704							1	
2	2,421								2	
3	700								3	
4	400								4	
5	-								5	
6	5,000								6	
7	56,237	50,704	-	-	-				7	
			REQUIREMENTS							
9			Org Unit or Prog & Activity	Object Classification	Detail				9	
10	2,844		Cemetery	Personnel Serv	Public Works 1 & 2 (33%)				10	
11	265		Cemetery	Personnel Serv	Payroll Taxes				11	
12	1,694		Cemetery	Personnel Serv	PERS				12	
13	-		Cemetery	Personnel Serv	Payroll Reserve				13	
14	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	89		Cemetery	Materials & Serv	Grounds Maintenance				17	
18	431		Cemetery	Materials & Serv	Supplies				18	
19	209		Cemetery	Materials & Serv	Mileage Reimbursement				19	
20	-		Cemetery	Materials & Serv	Projects				20	
21	-		Cemetery	Materials & Serv	Miscellaneous				21	
22	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	50,704	-	Ending Balance (prior years)						26	
27			UNAPPROPRIATED ENDING FUND BALANCE						27	
28	56,237	50,704	-	TOTAL REQUIREMENTS			-	-	-	28

**PERSONNEL SERVICES SUMMARY
SUPPLEMENTAL INFORMATION
SALARIES PAID FROM MORE THAN ONE SOURCE
Year 2026-27**

	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	30.85-31.87	66,290	2	1	53,032						7	8	13,258	1	
2	City Clerk	1	16.05-16.58	21,000	2	2	14,700						7	9	6,300	2	
3	Library Director	1	24.16-24.96	30,000				3	1	30,000						3	
4	Assistant Librarian	1	16.05-16.58	8,400				3	2	8,400						4	
5	Library Aide	1	15.81-16.33	8,200				3	3	8,200						5	
6	Public Works I - Lead	1	18.57-19.18	22,500	2	3&4	7,650				4	10	7,425	7	10	7,425	6
7	Public Works II	1	16.39-16.93	19,800	2	3&4	6,732				4	10	6,534	7	10	6,534	7