

	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				<b>INTERGOVERNMENTAL</b>				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	<b>74,048</b>	<b>57,692</b>	<b>70,300</b>	<b>TOTAL INTERGOVERNMENTAL</b>	<b>62,200</b>	<b>62,200</b>	-	14
15				<b>FRANCHISE FEES</b>				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	<b>127,535</b>	<b>137,814</b>	<b>120,200</b>	<b>TOTAL FRANCHISE FEES</b>	<b>135,400</b>	<b>135,400</b>	-	22
23				<b>OTHER RESOURCES</b>				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	<b>4,897</b>	<b>10,374</b>	<b>5,800</b>	<b>TOTAL OTHER RESOURCES</b>	<b>9,300</b>	<b>9,300</b>	-	33
34				<b>GRANTS</b>				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	<b>2,000</b>	<b>2,616</b>	<b>4,500</b>	<b>TOTAL GRANTS</b>	<b>4,500</b>	<b>4,500</b>	-	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	<b>1,042,314</b>	<b>1,232,663</b>	<b>1,403,497</b>	<b>TOTAL RESOURCES</b>	<b>1,311,148</b>	<b>1,311,148</b>	-	41

**REQUIREMENTS SUMMARY**

**FORM  
LB-30**

**ALLOCATED  
General Fund**

**CITY OF LYONS**

	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					
				<b>PERSONNEL SERVICES</b>				
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	<b>92,488</b>	<b>101,457</b>	<b>154,850</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>164,250</b>	<b>164,250</b>	<b>-</b>	
14	<b>1.52</b>	<b>1.52</b>	<b>1.60</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>1.60</b>	<b>1.60</b>	<b>1.60</b>	
15				<b>MATERIALS AND SERVICES</b>				
16	183,967	135,655	193,240	See Schedule LB-31 pg 3	197,270	197,270	-	
17	<b>183,967</b>	<b>135,655</b>	<b>193,240</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>197,270</b>	<b>197,270</b>	<b>-</b>	
18				<b>CAPITAL OUTLAY</b>				
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	<b>9,410</b>	<b>17,383</b>	<b>92,000</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>102,000</b>	<b>102,000</b>	<b>-</b>	
24	<b>285,865</b>	<b>254,496</b>	<b>440,090</b>	<b>TOTAL ORGANIZATIONAL REQUIREMENTS</b>	<b>463,520</b>	<b>463,520</b>	<b>-</b>	

	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						
				<b>MATERIALS &amp; SERVICES</b>				
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 Enfrcmnt & 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	<b>183,967</b>	<b>135,655</b>	<b>193,240</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>197,270</b>	<b>197,270</b>	-	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	Approved By	Adopted By	
	Second Preceding	First Preceding	This Year					
	Year 2023-24	Year 2024-25	2025-26					
				<b>PERSONNEL SERVICES</b>				
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	-	<b>61,948</b>	<b>94,500</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>81,700</b>	<b>81,700</b>	-	7
8	<b>1.02</b>	<b>1.04</b>	<b>1.06</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>1.06</b>	<b>1.06</b>	<b>1.06</b>	8
9				<b>MATERIALS AND SERVICES</b>				9
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 & Donation Expenses	2,500	2,500		20
21	-	<b>14,242</b>	<b>18,710</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>19,710</b>	<b>19,710</b>	-	21
22				<b>CAPITAL OUTLAY</b>				22
23		1,884	5,500	Equipment	5,500	5,500		23
24	-	<b>1,884</b>	<b>5,500</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>5,500</b>	<b>5,500</b>	-	24
25	-	<b>78,073</b>	<b>118,710</b>	<b>TOTAL ORGANIZATIONAL REQUIREMENTS</b>	<b>106,910</b>	<b>106,910</b>	-	25

**REQUIREMENTS SUMMARY**

**FORM  
LB-30**

**ALLOCATED  
General Fund**

**CITY OF LYONS**

	Historical Data			REQUIREMENTS CEMETERY DEPARTMENT	Budget For Next Year 2026-27			
	Actual		Adopted Budget		Proposed By	Approved By	Adopted By	
	Second Preceding	First Preceding	This Year		Budget Officer	Budget Committee	Governing Body	
	Year 2023-24	Year 2024-25	2025-26					
				<b>PERSONNEL SERVICES</b>				
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	-	<b>4,995</b>	<b>24,000</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>24,000</b>	<b>24,000</b>	-	4
5		<b>0.29</b>	<b>0.37</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>0.37</b>	<b>0.37</b>	<b>0.37</b>	5
6				<b>MATERIALS AND SERVICES</b>				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	-	<b>1,618</b>	<b>3,800</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>4,000</b>	<b>4,000</b>	-	13
14				<b>CAPITAL OUTLAY</b>				14
15	-	1,850	20,000	Cemetery Improvement Projects	70,000	70,000		15
16	-	<b>1,850</b>	<b>20,000</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>70,000</b>	<b>70,000</b>	-	16
17	-	<b>8,463</b>	<b>47,800</b>	<b>TOTAL ORGANIZATIONAL REQUIREMENTS</b>	<b>98,000</b>	<b>98,000</b>	-	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	-	-	-	<b>TOTAL PERSONNEL SERVICES</b>	-	-	-	1
2	-	-	-	<b>Total Full-Time Equivalent (FTE)</b>	-	-	-	2
3				MATERIALS AND SERVICES NOT ALLOCATED				3
4	-	-	-	<b>TOTAL MATERIALS AND SERVICES</b>	-	-	-	4
5				CAPITAL OUTLAY NOT ALLOCATED				5
6	-	-	-	<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	6
7				DEBT SERVICE				7
8	-	-	-	<b>TOTAL DEBT SERVICE</b>	-	-	-	8
9				SPECIAL PAYMENTS				9
10	-	-	-	<b>TOTAL SPECIAL PAYMENTS</b>	-	-	-	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	<b>TOTAL INTERFUND TRANSFERS</b>	55,000	55,000	-	16
17			55,000	<b>OPERATING CONTINGENCY</b>	55,000	55,000		17
18	110,000	65,000	110,000	<b>Total Requirements NOT ALLOCATED</b>	110,000	110,000	-	18
19	285,865	341,032	606,600	<b>Total Organizational Requirements</b>	668,430	668,430	-	19
20			556,897	<b>RESERVED FOR FUTURE EXPENDITURE</b>	402,718	402,718		20
21			130,000	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	130,000	130,000		21
22	646,450	826,631		Ending balance (prior years)				22
23	<b>1,042,315</b>	<b>1,232,663</b>	<b>1,403,497</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,311,148</b>	<b>1,311,148</b>	-	23

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS  
Street 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							
				<b>RESOURCES</b>					
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	<b>667,128</b>	<b>760,525</b>	<b>951,050</b>	<b>TOTAL RESOURCES</b>			<b>902,000</b>	<b>902,000</b>	<b>-</b>
6				<b>REQUIREMENTS</b>					
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	<b>22,189</b>	<b>22,948</b>	<b>46,200</b>	<b>Street</b>	<b>Personnel Serv</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
15	<b>0.67</b>	<b>0.67</b>	<b>0.75</b>	<b>Street</b>	<b>Personnel Serv</b>	<b>Total Full-Time Equivalents (FTE)</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>
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	<b>8,582</b>	<b>3,352</b>	<b>27,770</b>	<b>Street</b>	<b>Materials &amp; Serv</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>25,450</b>	<b>25,450</b>	<b>-</b>
24	-	27,930	852,080	Street	Capital Outlay	Streets and Improvements	801,550	801,550	24
25	-	<b>27,930</b>	<b>852,080</b>	<b>Street</b>	<b>Capital Outlay</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>801,550</b>	<b>801,550</b>	<b>-</b>
26	<b>636,357</b>	<b>706,296</b>		<b>Ending Balance (prior years)</b>					
27			<b>25,000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			<b>25,000</b>	<b>25,000</b>	
28	<b>667,128</b>	<b>760,525</b>	<b>951,050</b>	<b>TOTAL REQUIREMENTS</b>			<b>902,000</b>	<b>902,000</b>	<b>-</b>

**FORM  
LB-10**

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

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								
				<b>RESOURCES</b>						
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	<b>446,382</b>	<b>517,722</b>	<b>1,840,045</b>	<b>TOTAL RESOURCES</b>			<b>919,839</b>	<b>919,839</b>	-	5
6				<b>REQUIREMENTS</b>						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	<b>60,791</b>	-	-	<b>SRTS Project</b>	<b>Materials &amp; Serv</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	-	-	-	9
10	263	124,824	1,840,045	SRTS Project	Capital Outlay	SRTS Project Expenses	919,839	919,839		10
11	<b>263</b>	<b>124,824</b>	<b>1,840,045</b>	<b>SRTS Project</b>	<b>Capital Outlay</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>919,839</b>	<b>919,839</b>	-	11
12	<b>385,328</b>	<b>392,898</b>		<b>Ending Balance (prior years)</b>						12
13	<b>446,382</b>	<b>517,722</b>	<b>1,840,045</b>	<b>TOTAL REQUIREMENTS</b>			<b>919,839</b>	<b>919,839</b>	-	13

**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								
				<b>RESOURCES</b>						
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	<b>447,322</b>	<b>511,637</b>	<b>577,000</b>	<b>TOTAL RESOURCES</b>			<b>604,000</b>	<b>604,000</b>	<b>-</b>	4
5				<b>REQUIREMENTS</b>						5
6				Org. Unit or Prog. & Activity	Object Classification	Detail				6
7	1,425	-		Buildings	Materials & Serv.	Cntrct.Serv. - Lib.Ramp				7
8	<b>1,425</b>	<b>-</b>		<b>Buildings</b>	<b>Materials &amp; Serv.</b>	<b>Total Materials &amp; Serv.</b>				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	<b>12,528</b>	<b>-</b>	<b>577,500</b>	<b>Buildings</b>	<b>Capital Outlay</b>	<b>Total Capital Outlay</b>	<b>604,000</b>	<b>604,000</b>		14
15	<b>433,369</b>	<b>511,637</b>		<b>Ending balance (prior years)</b>						15
16	<b>447,322</b>	<b>511,637</b>	<b>577,500</b>	<b>TOTAL REQUIREMENTS</b>			<b>604,000</b>	<b>604,000</b>	<b>-</b>	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								
				<b>RESOURCES</b>						
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	<b>44,741</b>	<b>51,492</b>	<b>59,000</b>	<b>TOTAL RESOURCES</b>			<b>65,400</b>	<b>65,400</b>	-	4
5				<b>REQUIREMENTS</b>						5
6				Org. Unit or Prog. & Activity	Object Classification	Detail				6
7	-	-	59,000	Equipment	Capital Outlay	Equipment	65,400	65,400	-	7
8	<b>44,741</b>	<b>51,492</b>		<b>Ending balance (prior years)</b>						8
9	<b>44,741</b>	<b>51,492</b>	<b>59,000</b>	<b>TOTAL REQUIREMENTS</b>			<b>65,400</b>	<b>65,400</b>	-	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						
				<b>RESOURCES</b>				
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	<b>67,011</b>	<b>71,083</b>	<b>80,910</b>	<b>TOTAL RESOURCES</b>	<b>79,490</b>	<b>79,490</b>	-	5
6				<b>REQUIREMENTS</b>				6
7	67,011	71,083		<b>Ending Balance (prior years)</b>				7
8			80,910	UNAPPROPRIATED ENDING FUND BALANCE	79,490	79,490	-	8
9	<b>67,011</b>	<b>71,083</b>	<b>80,910</b>	<b>TOTAL REQUIREMENTS</b>	<b>79,490</b>	<b>79,490</b>	-	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						
				<b>RESOURCES</b>				
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	<b>67,011</b>	<b>71,083</b>	<b>80,910</b>	<b>TOTAL RESOURCES</b>	<b>79,490</b>	<b>79,490</b>	-	5
6				<b>REQUIREMENTS</b>				6
7	67,011	71,083		<b>Ending Balance (prior years)</b>				7
8			80,910	UNAPPROPRIATED ENDING FUND BALANCE	79,490	79,490	-	8
9	<b>67,011</b>	<b>71,083</b>	<b>80,910</b>	<b>TOTAL REQUIREMENTS</b>	<b>79,490</b>	<b>79,490</b>	-	9

**SPECIAL FUND**  
**RESOURCES AND REQUIREMENTS**  
American Rescue Plan 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						
			<b>RESOURCES</b>				
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	<b>195,172</b>	-	<b>TOTAL RESOURCES</b>				6
			<b>REQUIREMENTS</b>				
8			Org. Unit or Prog. & Activity	Object Classification	Detail		8
9	195,172		ARP Projects	Materials & Serv	American Rescue Plan Projects		9
10	<b>195,172</b>	-	<b>ARP Projects</b>	<b>Materials &amp; Serv</b>	<b>TOTAL MATERIAL &amp; SERVICES</b>		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	-	-	<b>ARP Projects</b>	<b>Capital Outlay</b>	<b>TOTAL CAPITAL OUTLAY</b>		17
18	<b>(0)</b>	-	<b>Ending Balance (prior years)</b>				18
19	<b>195,172</b>	-	<b>TOTAL REQUIREMENTS</b>				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						
				<b>RESOURCES</b>				
1	-	-	-	Cash on Hand				1
2	201		-	LGIP Interest				2
3	30,500		-	Freres Foundation Donation				3
4	<b>30,701</b>	-	-	<b>TOTAL RESOURCES</b>				4
5				<b>REQUIREMENTS</b>				5
6				Org Unit or Prog & Activity	Object Classification	Detail		6
7	30,701			Freres Park	Materials & Serv	Freres Park Improvements		7
8	<b>30,701</b>	-	-	Freres Park	Materials & Serv	<b>TOTAL MATERIALS &amp; SERVICES</b>		8
9	-	-		<b>Ending Balance (prior years)</b>				9
10	<b>30,701</b>	-	-	<b>TOTAL REQUIREMENTS</b>				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						
			<b>RESOURCES</b>				
1	-	-	Cash on Hand				1
2	904	-	LGIP Interest				2
3	20,000	-	American Library Assoc. (ALA) Grant - Library ADA Project				3
4	<b>20,904</b>	-	<b>TOTAL RESOURCES</b>				4
			<b>REQUIREMENTS</b>				
6			Org Unit or Prog & Activity	Object Classification	Detail		6
7	575	-	Library	Materials & Serv	Contracted Services		7
8	<b>575</b>	-	<b>Library</b>	<b>Materials &amp; Serv</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>		8
9	20,329	-	Library	Capital Outlay	Library ADA Project Expenses		9
10	<b>20,329</b>	-	<b>Library</b>	<b>Capital Outlay</b>	<b>TOTAL CAPITAL OUTLAY</b>		10
11	-	-	<b>Ending Balance (prior years)</b>				11
12	<b>20,904</b>	-	<b>TOTAL REQUIREMENTS</b>				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				<b>OTHER RESOURCES</b>				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			<b>TOTAL OTHER RESOURCES</b>				9
10	2,500			<b>Grants</b>				10
11	<b>153,694</b>	<b>61,340</b>	-	<b>TOTAL RESOURCES</b>	-	-	-	11

**REQUIREMENTS SUMMARY**

**FORM  
LB-30**

**ALLOCATED  
Library Fund**

**CITY OF LYONS**  
Resolution 600-2024 Close Fund

	Historical Data			<b>REQUIREMENTS</b> 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					
				<b>PERSONNEL SERVICES</b>				
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	<b>75,961</b>			<b>TOTAL PERSONNEL SERVICES</b>				8
9	<b>1.02</b>			<b>Total Full-Time Equivalent (FTE)</b>				9
10				<b>MATERIALS AND SERVICES</b>				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	<b>11,689</b>			<b>TOTAL MATERIALS AND SERVICES</b>				22
23				<b>CAPITAL OUTLAY</b>				23
24	1,654			Equipment				24
25	3,050			New Books				25
26	<b>4,704</b>			<b>TOTAL CAPITAL OUTLAY</b>				26
27	<b>92,354</b>			<b>TOTAL ORGANIZATIONAL REQUIREMENTS</b>				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 Budget Officer	Approved By Budget Committee	
	Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26					
				PERSONNEL SERVICES NOT ALLOCATED				
1				<b>TOTAL PERSONNEL SERVICES</b>				1
2				<b>Total Full-Time Equivalent (FTE)</b>				2
3				MATERIALS AND SERVICES NOT ALLOCATED				3
4				<b>TOTAL MATERIALS AND SERVICES</b>				4
5				CAPITAL OUTLAY NOT ALLOCATED				5
6				<b>TOTAL CAPITAL OUTLAY</b>				6
7				DEBT SERVICE				7
8				<b>TOTAL DEBT SERVICE</b>				8
9				SPECIAL PAYMENTS				9
10				<b>TOTAL SPECIAL PAYMENTS</b>				10
11				INTERFUND TRANSFERS				11
12		61,340		Transfer Out to General Fund				12
13		61,340	-	<b>TOTAL INTERFUND TRANSFERS</b>	-			13
14				OPERATING CONTINGENCY				14
15	-	61,340	-	<b>Total Requirements NOT ALLOCATED</b>	-	-	-	15
16	92,354	-	-	<b>Total Organizational Requirements</b>				16
17				UNAPPROPRIATED ENDING FUND BALANCE				17
18	61,340	-		Ending balance (prior years)				18
19	<b>153,694</b>	<b>61,340</b>	-	<b>TOTAL REQUIREMENTS</b>	-	-	-	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							
			<b>RESOURCES</b>					
1	47,716	50,704	Cash on Hand					1
2	2,421		LGIP Interest					2
3	700		Sale of Lots (2/3)					3
4	400		Open/Close - Urns					4
5	-		Transfer of Ownership					5
6	5,000		Transfer IN from General Fund					6
7	<b>56,237</b>	<b>50,704</b>	<b>TOTAL RESOURCES</b>	-	-	-		7
			<b>REQUIREMENTS</b>					
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	<b>4,803</b>	-	<b>Cemetery</b>	<b>Personnel Serv</b>	<b>TOTAL PERSONNEL SERVICES</b>			14
15	<b>0.29</b>	<b>0.29</b>	Cemetery	Personnel Serv	Full-Time Equivalent (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	<b>730</b>	-	<b>Cemetery</b>	<b>Materials &amp; Serv</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>			22
23		50,704	Cemetery	Transfers	Transfer Out to General Fund			23
24		50,704	<b>Cemetery</b>	<b>Transfers</b>	<b>TOTAL INTERFUND TRANSFERS</b>	-	-	24
25			<b>Cemetery</b>	<b>Contingency</b>	<b>TOTAL CONTINGENCY</b>			25
26	<b>50,704</b>	-	<b>Ending Balance (prior years)</b>					26
27			UNAPPROPRIATED ENDING FUND BALANCE					27
28	<b>56,237</b>	<b>50,704</b>	<b>TOTAL REQUIREMENTS</b>			-	-	-

**FORM  
LB-40**

**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