



On Beautiful Ten Mile Lakes

PUBLIC NOTICE
CITY COUNCIL BUDGET MEETING AGENDA
WEDNESDAY MAY 1, 2024 @ 6PM
CITY COUNCIL CHAMBERS, 915 NORTH LAKE ROAD,
LAKESIDE, OR.



On Beautiful Ten Mile Lakes

"The Mission of the City of Lakeside is to serve the citizens of our community with responsibility, transparency, integrity, and dedication".

In accordance with HB2560, the City of Lakeside, to extent reasonably possible, will make all meetings accessible remotely via Zoom and provide the opportunity for citizens to submit oral testimony during the meeting and written testimony by emailing cityhall@cityoflakeside.org by 4:00 p.m. on the day of each regularly scheduled council meeting.

Zoom call in information:

Meeting ID: 444-313-9923

Numeric Password: 611328

Regular phone users should dial into zoom at 408-638-0968

And then put in ID and Password when prompted by voice

1. Call to Order
2. Roll Call
3. Election of Budget Chair
4. Election of budget Committee Secretary
5. Budget Message
6. Budget Presentation by Budget Officer
7. Budget Review
8. Public Hearing; Receive public testimony on proposed budget
9. Approval and recommendation to City Council
10. Adjourn;

The above meeting is open to the public. The Lakeside City Hall is handicapped-accessible. Lakeside is an Affirmative Action/Equal Opportunity Employer and complies with Section 804 of the Rehabilitation Act of 1973. All City Council Meetings are recorded and kept on audio media.

** Publish 2nd notice on City website on April 24, 2024

Notice of Budget Committee Meeting

Public meetings of the Budget Committee of the City of Lakeside, Coos County, State of Oregon, for the Fiscal Year of July 1, 2024 to June 30, 2025, will be held at Lakeside City Hall, 915 N. Lake Rd., Lakeside, OR 97449. The meetings will be held on May 1st and 15th, 2024 at 6:00 pm. Public comment on the budget will be on May 1st at 6:00 pm. A copy of the budget document may be inspected or obtained on or after May 1st, 2023 at City of Lakeside City Hall, 915 N. Lake Rd., Lakeside, OR 97449 between the hours of 8AM- 5PM closed from 12-1PM for lunch. Notice and copies of materials are also available on the City's website.



On Beautiful Ten Mile Lakes

City of Lakeside Budget Calendar Fiscal Year 2024-2025

Budget Committee Meeting Members and Budget Officer	March 26, 2024 DONE
Adoption of Budget Calendar by City Council	April 11, 2024 DONE
Appointment of Budget Officer by City Council	April 11, 2024 DONE
Publish 1 st notice of Budget Committee Meetings (Paper and website 5-30 days before meeting) Presentation of Budget	April 17, 2024 DONE
Publish 2 nd Notice of Budget Committee Meeting (Paper and Website 5-30 days prior to first meeting)	April 24, 2024 DONE
PROPOSED BUDGET PUBLISHED	April 24, 2024 DONE
Budget Meeting 1 Orientation, Budget Message, Public Hearing and Budget Committee Meeting	May 1, 2024 6:00 p.m.
Budget Meeting 2 Optional Budget Committee Meeting	May 15, 2024 6:00 pm
Optional 3 rd Budget Committee Meeting	May 22, 2024
Target Date for Budget Committee to Approve Budget	May 24, 2024
Publish Notice of Budget Hearing (LB-50 Form)	By June 1, 2024
Budget Meeting (Council) Public Hearing and Adoption of Budget	June 13, 2024 6:00 p.m.

Budget Officer: Rick Hohnbaum
Finance Staff: Stephanie Stroud, Tina Lowry

City Council Members:

Mayor: Mark Crouch
Alan Pointer
Adam Hand
Tom Miller
Jim Carlisle
Nikki Wood
Robert Ward

Budget Committee Members:

Linda Sherych	Term 2023-2026
Mary Kenyon	Term 2022-2025
Valerie Frislie	Term 2022-2025
Randy Thomas	Term 2022-2025
David Smith	Term 2023-2026
Shawn Warren	Term 2023-2026
Vacant	Term 2023-2026

PLEASE NOTE Traditional or historical time change to 6pm for budget committee meetings.

We are accepting applications for the vacant citizen seat on the Budget Committee. Required to be a registered voter resident of Lakeside.

DATE: May 1, 2024

TO: Lakeside City Budget Committee

TO: Community of Lakeside

RE: 2024-2025 Budget Adoption

INTRODUCTION

The word Budget comes from an old French word “bougette,” meaning little bag. It was customary to bring the statement of financial policy to the House of Commons in a leather bag. The original meaning was more about the bag than the substance.

Oregon State Public Budgeting Laws require a budget message. *“The budget message explains the proposed budget and significant changes in the local government’s financial position.”*

The budget officer, designated by the city council proposes a budget for the operational plan of 2024-2025. The budget committee approves a budget which then is sent to the city council where they will adopt a budget by the end of the fiscal year (June 30, 2024). While I have the honor of preparing and assembling the budget and presenting it to the budget committee, I can not and would not claim sole creation of this document. The work of many members of the city staff have been involved in this process to date.

IT IS the Budget Committee that has the most challenging work. The Budget Committee is providing the community’s perspective as it relates to the expenditure of funds, the prioritization of limited resources, the foundation of our municipal corporation operational plan for the next fiscal year. This is not an easy task. IN the city’s recruitment advertisement for budget committee members, it is stated;

“The Budget Committee is the entire City Council and an equal number of volunteer citizens (total of 14) to review the proposed city budget until they can agree upon and vote to approve it.”

FINANCIAL POLICY

1. Transparency-It is the intention of the budget officer to present a document that everyone can significantly participate in this self-governing process of financial knowledge and planning.
2. It is recognized that it is a balancing act between limited resources, conservative expenditures and yet service orientation for the municipal organization.
3. It is acknowledged that our municipal organization does not have a tax base for revenue which makes it both unique and challenging to have the revenue required to provide services found in most cities and communities that have tax bases and funding.
4. This city council has unified around the concept that they have 8 months serving together as a team, and there are some significant priorities for this coming year. They include:
 - a. Wastewater Treatment Plant Replacement Project \$15M-
 - b. Wastewater Treatment Plant Project Phase Two \$8M-
 - c. Code Enforcement-Livability issues and enforcement
 - d. Staffing Levels-Maintain affordability and yet provide more services
5. Personnel: Personnel is one of the most valuable resources within the municipal corporation and is currently the most consistent unit of the organization as it relates to institutional memory, service and knowledge. This proposed budget includes the resources for 3% COLA increases across the board.
6. Staffing: The **2023-2024 Budget Message** included the following:

“The budget for Personnel Services for 2023-2024 is 17% lower than the previous year due to staffing reductions. Council and Citizens should understand reduced staffing means reduced level of service.” It is the Budget Officer’s role to propose the balance of cost and services for the next fiscal year. It is the Budget Committee’s role to determine that balance.

CHANGES SIGNIFICANT AND OTHERWISE

1. Staffing: A city clerk position is proposed in this budget. The funding sources are below:
 - a. 25% Wastewater-Without a full-time Public Works Director, additional administrative support is needed. You will notice the decrease in personnel costs for wastewater created by this staff plan.

- b. 25% Code Enforcement-The paperwork, warning letters, documentations, and tracking. The preparation for the administrative hearings we expect to have with our new plan for code enforcement will require some assigned staffing hours.
 - c. 50% General Fund-Our “paper house” needs some serious attention. Even without the fact of dozens of boxes of stored materials in the front two offices of city hall, the former mayor’s office behind the council chambers, and the garage that our street staff calls home. Our administrative staff support needs with the wastewater treatment plant grant administration and general administrative support. We also need some administrative support for our cemetery management.
2. Code Enforcement: Funds for staffing and costs
 - a. Code Enforcement line in Community Development is proposed at \$22,000. This is for towing costs, costs for a hearings officer and costs for communications.
 3. Wastewater Treatment Plant Grant
 - a. I am proposing all grant and plant development activities costs are in the Wastewater Capital Reserve Fund rather than the Wastewater Treatment Plant operational fund. It is in the best interest of the organization to have the wastewater operational budget be exactly that (wastewater operational activities) without millions of dollars passing through which are unrelated to the cost of our current staff and plant.
 - b. There is a transfer of \$1.1M in the proposed budget from the Wastewater Treatment Plant operational fund to the Capital Reserve Fund, which is the sum of additional funds received based upon past rate increases to add to the grant funds.
 - c. The proposed budget includes a 5% increase in the wastewater rate, which is a break from our recent history of annual 10% increases. While at least one year of those past increases has been swallowed by inflation and by the city’s action to change the equivalent dwelling unit formal, the city still needs additional funds for developing new wastewater plant.
 - d. Wastewater Equipment Line-There is no known plan for new equipment in the way of a vehicle or instrumentations, though there is a budgeted line should there be a need.
 4. I & I: How to deal with **inflow and infiltration**: It is one of those projects that will never disappear. That does not mean the city should not being doing something about I & I. In the Wastewater Capital Reserve Fund under capital outlay is both the grant expenditures for the new plant as well as other capital funds with the intend of the city doing something about I & I. \$100,000 will only be the start of what is needed to address the issue of water getting into our sewer lines. When water gets into our sewer lines, our sewer treatment

process requires the treatment of both the water and sewer since it cannot be separated. The goal is to clean and seal sewer lines to slow down the amount of water entering our sewer collection lines. Addressing I & I will decrease the amount and the cost of wastewater treatment.

5. Building Maintenance: I am proposing additional funds for building maintenance. An updated analysis of needs for the condition of the city hall and senior center could be the first step in looking for funds to address those needs.
6. Small City Allotment Grant: At our street supervisor's request, I budgeted for a \$150,000 street grant.
7. Street Project: We have not done an extensive street project recently and have been saving our gas tax revenue so in this proposed budget is \$90,000 for a street project beyond any potential grant funds.
8. Two connected and significant transfer changes: Tourism and Community Development:
 - a. We have recently gained a significantly greater understanding of the allowable use of our Transient Lodging Tax (TLT) Program revenue. There are limitations on the 1.5% of the 7.5% collected TLT revenue that requires its expenditures to be related to marketing type activities. This could be defined by council to include the funds expended for the fireworks. The other 6% of the TLT collected funds do not have limitations as to how it is expended. This proposed budget splits the expended TLT revenue 50% General Fund and 50% Tourism Fund. This is a significant change from our recent past of 70% Tourism and 30% General Fund. This facilitates two additional activities.
 - b. There is another transfer that occurs from the General Fund to the Community Development Fund. The transfer supports code enforcement which enhances the city's tourism. This proposed budget transfer of \$25,000 from the General Fund and allows for staffing and code enforcement expenses.
 - c. The new split also facilitated the ability to do a capital project from the General Fund. The new split may or may not support the tourism industry. However, it does support the livability of our community. This may be used for work on the senior citizen center or city hall or library but it would mean improvement to city facilities.
9. Grants: I budgeted for three grants. (1) ARPA Funds we have in hand. (2) Small City Allotment (SCA) Grant funds which we should be able to achieve every other year if we strategically consider which streets are selected for repaving. (3) \$75,000 in the Tourism

Fund. If the city sought an Oregon Parks and Recreation Grant and used the \$25,000 for a grant match and was awarded the \$75,000 (resulting in a \$100,000 project) there could be a capital project for a tourism related project such as city owned public restrooms or park improvements.

10. Electronic Communications: In the General Fund Expenditures is a newly named line item. There are several elements within the city's electronic communication systems, which are not up to contemporary professional standards (Harry Chapin quote). In addition, the City of Lakeside is not currently meeting state requirements for archiving our electronic communications. It is my recommendation that the city provides city funded email addresses for our entire council where our current practice is just for the mayor and we are making improvements and upgrades to our city website.

EXPLANATIONS

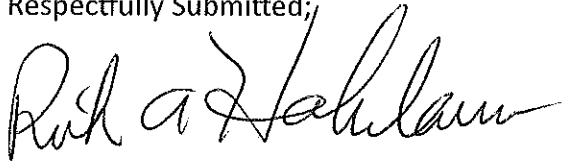
Self-governance comes with the individualist reasonings that all humans have as a part of their beings and presence. As the appointed budget officer, I have provided some of the explanations as it relates to changes in the proposed budget. Throughout the actual budget document, I will provide additional explanations.

SUMMARY

The municipal organization of the City of Lakeside is in a transition with one of the longest time periods on record of not having an active empowered governing body. While perhaps a little scary, it was my honor and privilege to be selected to provide the administrative leadership during the past four months. The challenge and the opportunity to serve in this rare situation was one of the callings that caused me to seek the position. The evening of my interview I was asked by someone (not in the interview process but waiting outside) I was asked where I was from. It is my personal and professional opinion that the question before this municipal organization and community should be; "Where are you going?" Self-governance can be scary and uncertain and everyone has individualist reasonings for wanting to see or experience something to happen or change within your community. You have parameters including some that have been ignored such as livability issues enforced by an agreed upon code, wastewater maintenance which results in a higher degree of hygiene, general preventative maintenance which can prevent higher costs at a later time, stormwater challenges (can't stop the rain) which there is no plan in place to address or improve the situation, and a lack of resources due to a majority agreement not to self-tax to afford or provide additional services.

It is my honor and privilege to present the proposed 2024-2025 budget to the Lakeside City Budget Committee for your review, inquiries, deliberations, considerations, adjustments and hopefully approval. At least 8 members of this committee must agree upon a budget to forward it to the City Council for their consideration and adoption. I would encourage two significant activities. Please listen to your community. You are the link for this financial plan between the municipal organization and the community. Please use your own reasoning to provide your perspective but honor the process that you are a part of a very large committee seeking an agreed upon path of moving forward the City of Lakeside.

Respectfully Submitted;

A handwritten signature in black ink that reads "Rick A. Hohnbaum". The signature is written in a cursive style with a large, prominent initial "R".

Rick A. Hohnbaum, Budget Officer 2024-2025 Fiscal Year

GENERAL FUND RESOURCES

FUNDS COMING INTO THE GENERAL FUND

- Line 1 Carryover from the previous year: The amount of funds expected to start the year within this fund
- Line 7 Transient Tax Revenue: Half or 50% of the expected revenue from the TLT revenue
- Line 8 and 9: Revenue city receives from State of Oregon from sin taxes
- Line 10 Revenue from the agreement for the garbage franchisee
- Line 11 Revenue from the agreement for the cable franchisee
- Line 14 Business License Revenue: This was included last year within the funds received on Line 15 but I am adding and separating it to track it
- Line 17 Central Lincoln Public Utility Franchisee revenue. This revenue was moved in the current budget (2023-2024 budget) and use to be revenue in the Street Budget. However last year it was the proposal to move it to General Fund to support the general health of this fund.
- Line 19 More sin revenue from the state

**FORM
LB-20**

**RESOURCES
General Fund 01**

City of Lakeside

	Historical Data			Adopted Budget This Year 2023-24	RESOURCE DESCRIPTION	Budget for Next Year 2024-25		
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1	313,504	499,976	467,051	Available cash on hand* (cash basis) or	500,000			
2								
3	2,220	12,746	2,000	404000 Interest Revenue	15,000			
4	199,681	199,681	0	403000 COVID-19 Reimbursement Funds				
5	0	0	0	406000 Fireworks Donations				
6	13,944	2,427	500	407000 Miscellaneous Revenue	800			
7	123,215	3,856	35,000	409000 Transient Tax Revenue/Tourism 50%	75,000			
8	33,932	37,741	30,000	410000 Alcohol Tax Revenue	35,000			
9	1,515	1,541	1,100	411000 Cigarette Tax Revenue	1,200			
10	16,607	18,119	14,000	412000 Garbage Franchise Revenue	17,500			
11	26,186	24,885	25,000	413000 Cable Franchise Revenue	30,000			
12	4,270	3,600	3,000	414000 Rent Revenue	3,500			
13	2,508	2,013	1,500	415000 Hangar Rent (Lease / Rent)	1,500			
14				415500 Business License Revenue	4,000			
15	12,536	8,988	5,000	416000 License, Fees Revenue	3,500			
16	23,722	0	0	417000 Elec & Building Permit Revenue				
17	31,415	33,223	50,000	418000 CLPUD Franchise 100%	50,000			
18	0	0	0	419000 Telephone Franchise				
19	3,093	4,102	3,000	420000 Marijuana Tax Revenue	4,000			
20	1,000	0	0	431000 Planning Grants (DLCD)				
21	118,030	125,957	300,000	432000 Grant Revenue				
22	0	0	0	443000 Wulfenstein Grant for Beach Maintenance				
23								
24				Transferred IN, from other funds				
25	0	0	0	495000 Transfer In - Wastewater Effluent A/P	0			
26								
27	927,378	978,855	937,151	Total resources, except taxes to be levied	741,000			
28	0	0	0	Taxes estimated to be received	0			
29	0	0	0	Taxes collected in year levied	0			
30	927,378	978,855	937,151	TOTAL RESOURCES	741,000	0	0	0

GENERAL FUND EXPENDITURES

GENERAL FUND BUDGETED EXPENDITURES

- Line 1 Personnel Payroll =50% City Manager, 25% Street Supervisor, 33% Utility Clerk, 50% City Clerk
- Line 9 Dues, Travel & Conferences: We have a new council and 3 councilors are attending League of Oregon Cities event in April 2024. I would hope most of your council attends the annual LOC Conference in October in Bend
- Line 11 Election and Advertising: The city will spend over \$24,000 in 2023-2024 and we budgeted \$1,500. Staff is considering city newsletter some months so the utility bills would be in an envelope rather than a post card.
- Line 17 Insurance: We are expecting a 5 to 8% increase which would be starting January, halfway through this proposed budget year
- Line 19 Postage: Expecting increased costs especially if we do quarterly newsletters and do not use postcards.
- Line 24 Municipal Court and Judge: This would be funding for hearings officer or whatever process is decided upon for code enforcement.
- Line 32 Building Maintenance increase to address deferred maintenance
- Line 43-44 Mortgage on 8th Street House
- Line 47 Senior Citizen Center Project
- Line 50 Transfer of funds to support Community Development Funds

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-25		
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-22	First Preceding Year 2022-23					
				Personnel Services			
	197,862	58,069	75,000	500000 Payroll	100,000		
2	4,903	4,442	5,900	500012 Social Security/Medicare(500012)	8,000		2
3	4,462	1,409	4,000	500013 Workers Comp(50113)	5,000		3
4	5,347	4,512	6,500	500014 PERS(50114)	9,000		4
5	9,191	15,700	25,000	500015 Health Insurance	35,000		5
6	2,554	1,400	2,100	500016 Unemployment(50116)	2,100		6
7	224,319	85,532	118,500	Total Administrative Exp - Payroll	159,100	0	0
8				Administration Exp - Materials & Services			
9	1,687	5,088	7,000	50220 Dues, Travel & Conference	10,000		8
10	5,977	4,511	3,000	50221 License & Fees	7,000		9
11	2,272	876	1,500	50222 Advertising & Elections	7,500		10
12	17,228	4,005	10,000	50223 Legal Fees	10,000		11
13	21,954	0	0	50224 Elect & Building Fees	0		12
14	11,902	8,516	12,000	50225 Audit & Filing Fees	12,000		13
15	78,244	13,768	53,000	50226 Contracted Services	45,000		14
16	1,531	100	2,000	50229 Repairs & Maintenance Admin	2,000		15
17	12,817	18,402	15,000	50230 Insurance	17,000		16
18	2,819	3,896	3,500	50232 Telephone	5,500		17
19	1,170	1,950	2,747	50233 Postage	4,500		18
20	18,513	10,391	20,000	50234 Operating Supplies	20,000		19
21	351	65	1,500	50235 Fuel for City Vehicle	1,500		20
22	0	0	1,500	50236 Repairs & Maintenance Vehicle	1,500		21
23	0	0	0	50240 Electronic Communications	5,000		22
24	0	0	0	50242 Municipal Court & Judge	4,500		23
28	2,770	16,843	25,000	50731 Utilities (Elec, Water, etc.)	24,000		24
29	0	9,947	0	50744 Lakeside-COVID relief expenses	0		28
30	105,228	137,739	300,000	50745 Grants Expense	0		29
31	0	0	0	50746 Wulfenstein Family Grant for Beach	0		30
32	1,023	2,341	4,000	500747 Building Maintenance	18,000		31
33	8,788	3,540	0	50529 Lakeside Airport	0		32
34	299,555	244,436	464,747	Total Administrative Exp - Mat & Services	200,000	0	0
35	523,874	329,968	583,247	TOTAL ADMINISTRATIVE EXPENSE	359,100	0	0
36				Parks & Recreation			
37	2,093	0	0	50528 Tourism Promotion	0		35
38	2,460	0	0	50539 Wulffy Beach Maintenance	0		36
39	9,357	0	0	50545 Event Expense	0		37
40	18,750	0	0	50546 July 4th Fireworks Display	0		38
41	32,660	0	0	TOTAL PARKS & RECREATION	0	0	0
42				TOTAL REQUIREMENTS	159,100	0	0
43	0	0	18,207	561004 Loan Interest	14,624		41
44	0	0	20,697	500070 Debt Service Principal	22,276		42

45	0	0	38,904	TOTAL DEBT SERVICE	36,900	0	0	45
46				CAPITAL OUTLAY				46
47	9,500	8,290	105,000	500060 Capital Outlay Senior Center Roof	100,000			47
48	9,500	8,290	105,000	TOTAL CAPITAL OUTLAY	100,000	0	0	48
49				TRANSFERRED TO OTHER FUNDS				49
50	0	70,000	50,000	Transfer to Community Development	25,000			50
51	0	84,000	0	Transfer to Tourism	0	0	0	51
52	0	70,000	50,000	TOTAL TRANSFERS	25,000			52
53	0	0	60,000	OPERATING CONTINGENCY	120,000			53
54	499,976	570,597		Ending balance (prior years)				54
55			100,000	UNAPPROPRIATED ENDING FUND BALANCE	100,000			55
56	1,066,010	978,855	937,151	TOTAL REQUIREMENTS	741,000	0	0	56

STREET FUND RESOURCES FUND 3

FUNDS COMING INTO THE STREET FUND

Line 1 Carryover from the previous year: The amount of funds expected to start the year within this fund

Line 4 Gas Tax Revenue granted to the city from the State of Oregon

Line 7 SCA Grant: Small City Allotment Grant

STREET FUND EXPENDITURES FUND 3

Line 1 Personnel =Street Supervisor 66%, City Manager 10%

Line 17 Street Lights

Line 22 Stormwater: In the future this should have its own fund but a source of revenue needs to be realized for. Most cities establish a storm water fee on every utility bill often in the \$1-3 dollar range. I was surprised by the number of calls received during the heavy rains with the expectation of the city being able to do something to “fix” the amount of stormwater flow. A plan, some resources, equipment and some staffing would be an expected future requirement if the citizens desire this issue to be addressed.

Line 24 Expending the funds for the SCA Grant

Line 35 City Funds available for a street project above and beyond any potential grant funds

**FORM
LB-20**

**RESOURCES
STREET FUND 03**

City of Lakeside

	Historical Data			Adopted Budget This Year 2023-24	Budget for Next Year 2024-25		
	Actual		First Preceding Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-22	First Preceding Year 2022-23					
1	251,539	327,140	282,016	290,104			1
3	619	2,396	500	2,000			3
4	146,051	149,243	120,000	145,000			4
5	50,040	0	50				5
6	31,415	33,223	0	0	0	0	6
7	0	0	300,000	150,000			7
8							8
9	0	0	0	0	0	0	9
10	479,664	512,002	702,566	587,104	0	0	10
11							11
12	0	0	0	0	0	0	12
13	479,664	512,002	702,566	587,104	0	0	13

RESOURCE DESCRIPTION

Available cash on hand* (cash basis) or
 404000 Interest Revenue
 40006.1 Highway Use Tax
 407000 Miscellaneous Revenue
 418000 CLPUD Franchise 0%
 432000 Grant Revenue
 Transferred IN, from other funds
 495000 Transfers In - General Fund 01
 Total resources, except taxes to be levied
 Taxes estimated to be received
 Taxes collected in year levied

TOTAL RESOURCES

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-25		
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-22	First Preceding Year 2022-23					
				PERSONNEL SERVICES			
1	42,441	44,032	65,000	5000 Payroll	60,000		1
2	3,152	3,368	5,500	500012 Social Security	5,500		2
3	2,622	935	2,000	50013 Workers Comp	2,000		3
4	3,078	4,958	7,000	50014 PERS	7,000		4
5	11,842	15,271	20,000	50015 Health Insurance	20,000		5
6	833	1,105	2,000	50016 Unemployment	2,000		6
7	63,968	69,669	101,500	TOTAL PERSONNEL SERVICES	96,500	0	7
				MATERIALS AND SERVICES			
8	0	239	2,000	500020 Dues, Travel & Conference	1,904		8
9	0	450	1,200	500022 Advertising & Elections	1,500		9
10	0	0	1,200	500023 Legal Fees	1,200		10
11	5,930	220	10,000	50024.1 Engineering Fees	10,000		11
12	2,201	2,129	3,500	500025 Audit & Filing Fees	4,000		12
13	21,615	8,640	40,000	500026 Contracted Services	40,000		13
14	2,095	3,873	5,000	500029 Repairs & Maintenance	5,000		14
15	5,493	6,675	6,500	500030 Insurance	7,000		15
16	32,984	33,389	39,000	500031 Utilities (Elec, Water, etc.)	38,000		16
17	535	916	1,000	500032 Telephone/Postage	1,500		17
18	738	1,712	5,000	500034 Operating Supplies	7,500		18
19	14,464	24,342	25,000	500035 Street Work Maintenance	20,000		19
20	2,441	1,853	3,000	500036 Fuel	3,000		20
21	60	0	0	500046 Miscellaneous Expense (Stormwater e	5,000		21
22	0	0	3,666	500047 Building Maintenance	10,000		22
23	0	219,935	300,000	500050 Grant expense	150,000		23
24	0	0	0	CAPITAL OUTLAY			24
25	0	0	60,000	500060 Capital Outlay	90,000		25
26	0	0	60,000	TOTAL CAPITAL OUTLAY	90,000	0	26
27				TRANSFERRED TO OTHER FUNDS			27
28				TOTAL TRANSFERS	0	0	28
29	0	0	45,000	OPERATING CONTINGENCY	45,000	0	29
30	0	0	0	Ending balance (prior years)	50,000	50,000	30
31	327,140	137,960	50,000	UNAPPROPRIATED ENDING FUND BALANCE	50,000		31
32				TOTAL REQUIREMENTS	587,104	0	32
33	479,664	512,002	702,566				33

COMMUNITY DEVELOPMENT RESOURCES

FUND 4

Line 1 Carryover from the previous year: The amount of funds expected to start the year within this fund

Line 7 Transfer in from the General Fund

COMMUNITY DEVELOPMENT FUND EXPENDITURES

FUND 4

Line 1 25% City Clerk Personnel Expenses

Line 22 Stormwater: In the future this should have its own fund but a source of revenue needs to be realized for. Most cities establish a storm water fee on every utility bill often in the \$1-3 dollar range. I was surprised by the number of calls received during the heavy rains with the expectation of the city being able to do something to "fix" the amount of stormwater flow. A plan, some resources, equipment and some staffing would be an expected future requirement if the citizens desire this issue to be addressed.

Line 17 Contract Planner form Lane Council of Governments who support city staff with planning

Line 18 Code Enforcement Expenses including towing, process costs, contract services

RESOURCES
Community Development 04

City of Lakeside

	Historical Data		Adopted Budget This Year 2023-24	Budget for Next Year 2024-25		
	Actual			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-22	First Preceding Year 2022-23				
RESOURCES						
1	0	0	73,500	73,000		1
2						2
3	0	0	0			3
4	0	0	300,000			4
5	0	5,641	2,500	2,000		5
6	0	36,021	25,000	28,000		6
7	0	70,000	50,000	25,000		7
8						8
9	0	111,662	451,000	128,000	0	9
10	0	0	0	0	0	10
11	0	0	0	0	0	11
12	0	111,662	451,000	128,000	0	12
TOTAL RESOURCES						
REQUIREMENTS						
Personnel Services						
1	0	0	0	12,000	0	1
2	0	0	0	925	0	2
3	0	0	0	325	0	3
4	0	0	0	275	0	4
5	0	0	0	10,000	0	5
6	0	0	0	325	0	6
7	0	0	0	23,850	0	7
Total Personnel Services						
Materials & Services						
9	0	1,553	2,500	1,500		9
10	0	25,051	25,000	30,000		10
11	0	2,141	6,000	6,000		11
12	0	0	5,000	5,000		12
13	0	0	300,000			13
14	0	0	1,000	1,400		14
15	0	0	10,000	4,000		15
16	0	715	1,000	1,000		16
17	0	16,594	30,000	13,250		17
18	0	0	500	22,000		18
19	0	46,054	381,000	84,150	0	19
20						20
Total Materials & Services						
TRANSFERRED TO OTHER FUNDS						
21	0	0	0	0	0	21
22						22
23	0	0	0	0	0	23
24	0	0	50,000	20,000	0	24
25	0	65,608	0			25
26			20,000			26
UNAPPROPRIATED ENDING FUND BALANCE						
27	0	111,662	451,000	128,000	0	27
TOTAL REQUIREMENTS						
28						28

TOURISM FUND RESOURCES

FUND 5

- Line 1 Carryover from the previous year: The amount of funds expected to start the year within this fund
- Line 5 50% of the Transient Tax Revenue
- Line 6 Potential Oregon Parks and Recreation Grant Option

TOURISM FUND EXPENDITURES

FUND 5

- Line 23 Option for a Capital Project

Lines 25 and 27 If the city does not access the contingency funds, this fund should start the 2025-2026 year with a healthy amount as well.

	Historical Data			Adopted Budget This Year 2023-24	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25		
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1	0	0	113,000	150,000				1
2								2
3	0	0	0	1,000				3
4	0	0	0					4
5	0	89,972	80,000	75,000				5
6	0	7,500	0	75,000				6
7								7
8								8
9	0	84,000	0	0			0	9
10								10
11	0	181,472	193,000	301,000			0	11
12	0	0	0	0			0	12
13	0	0	0					13
14	0	181,472	193,000	301,000			0	14
16	0	3,161	0	0			0	16
17	0	58,149	25,000	25,000				17
18	0	5,740	15,000	10,000				18
19	0	550	1,500	12,000				19
20	0	5,873	15,000	20,000				20
21	0	18,160	35,000	40,000				21
22	0	91,623	91,500	107,000			0	22
23				100,000				23
24								24
25	0	0	50,000	40,000				25
26	0	89,849						26
27			51,500	54,000				27
28	0	181,472	193,000	301,000			0	28

WASTEWATER TREATMENT PLANT FUND RESOURCES

FUND 7

FUNDS COMING INTO THE WASTEWATER TREATMENT PLANT OPERATIONS FUND

- Line 1 Carryover from the previous year: The amount of funds expected to start the year within this fund
- LINE 10 REVENUE FROM WASTEWATER CUSTOMERS WITH 5% PROPOSED RATE INCREASE

WASTEWATER TREATMENT PLANT OPERATIONAL EXPENDITURES

- Line 1 Personnel=10% City Manager, (could be higher due to new plant administration work), 70 % Utility Clerk, 3 Fulltime employees, 25 % City Clerk, 100% part-time Public Works Director
- Line 16 The City pays to have sludge hauled away currently to a farm where they use the sludge for operational purposes
- Line 19 Operational costs for the customers who have a Step or Steg system is an additional cost than the normal wastewater system customers. It is recommended that additional financial analysis is needed to potentially increase the cost to these customers who are being subsidized by the general wastewater customers.
- Line 22 Isn't it interesting that we spend twice the amount for utilities for our wastewater treatment plant than we spend for the power for all the street lights for the entire town?
- Line 26 A new line to track the expenses of the chemicals. Previously it was an expense that was paid from Line 25 under Operating Supplies.
- Line 37 Almost \$100,000 for working on the city's systematic issues of I & I.
- Line 41 & 42 Debt service to existing debt which is North Site and the line to the prison site.
- Line 45 Transfer of rate payer funds to the capital reserve fund for future wastewater treatment plant building project

RESOURCES

Wastewater Treatment Plant Fund 07

	Historical Data			Adopted Budget This Year 2023-24	RESOURCE DESCRIPTION	Budget for Next Year 2024-25			
	Actual		First Preceding Year 2022-23			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23							
1	389,367	414,641		574,558	Available cash on hand* (cash basis) or	1,200,000			1
2									2
4	3,884	24,942		10,000	404000 Interest Revenue	50,000			4
7	20,000	340,197		6,000,000	403000 Grants				7
8	0	1,000		0	407000 Miscellaneous Revenue	2,000			8
9	0	0		0	407001 Sewer Assistance Program				9
10	926,716	1,152,811		800,000	497000 Monthly Sewer Revenue (5% Step Increase)	1,300,000			10
11	0	6,974		1,500	421000 Sewer Hookup Permit Revenue	10,000			11
12	0	0		2,000	407002 Collections Revenue				12
13									13
14					Transferred IN, from other funds				14
15	0			0	495000 Transfers In - Capital Res Fund 10	0		0	15
16	1,339,767	1,940,565		7,388,058	Total resources, except taxes to be levied	2,562,000		0	16
17					Taxes estimated to be received				17
18	0				Taxes collected in year levied				18
19	1,339,767	1,940,565		7,388,058	TOTAL RESOURCES	2,562,000		0	19

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-25		
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-22	First Preceding Year 2022-23					
PERSONNEL SERVICES							
1	187,862	237,482	270,000	5000 Payroll	225,000		1
2	14,540	18,340	22,000	500012 Social Security	18,000		2
3	7,286	3,897	6,000	50013 Workers Comp	6,000		3
4	12,046	14,760	25,000	50014 PERS	17,000		4
5	64,388	58,021	65,000	50015 Health Insurance	65,000		5
6	3,858	5,811	6,500	50016 Unemployment	5,000		6
7	299,980	338,311	394,500	TOTAL PERSONNEL SERVICES	336,000	0	7
MATERIALS AND SERVICES							
8	3,209	6,298	7,000	50020 Dues, Travel & Conference	7,000		8
9	5,315	8,442	7,000	50021 License Fees & Permits	7,000		9
10	1,565	20	500	50022 Advertising & Elections (Job Listing/News)	500		10
11	0	0	5,000	50023 Legal Fees	4,500		11
12	8,158	406	15,000	50024.1 Engineering Fees	10,000		12
13	11,693	10,645	15,000	50025 Audit & Filing Fees	15,000		13
14	66,343	85,636	110,000	50026 Contracted Services General	98,000		14
15	40,226	48,692	55,000	50026.1 Contracted Services Sludge Hauling	60,000		15
16	31,979	22,504	50,000	50026.2 Contracted Repair & Maintenance	50,000		16
17	0	0	0	50026.3 Contracted Labor	0		17
18	16,134	2,066	20,000	50027 Contracted Services STEP/STEG	20,000		18
19	20,881	16,924	30,000	50029 Repairs & Maintenance	30,000		19
20	81,274	34,833	60,000	50030 Insurance	50,000		20
21	64,025	58,344	80,000	50031 Utilities (Elec, Water, etc.)	60,000		21
22	7,761	3,759	6,500	50032 Telephone & Internet	6,500		22
23	2,414	3,824	3,500	50033 Postage	3,500		23
24	116,377	83,159	120,000	50034 Operating Supplies	50,000		24
25	3,202	5,340	6,000	50034 Chemicals	70,000		25
26	1,159	3,884	5,572	50036 Fuel	5,000		26
27	3,596	0	5,000	50046 Miscellaneous Expense	2,500		27
28	0	0	5,000	50047 Building Maintenance	5,000		28
29	0	342,473	6,000,000	50050 Grant expense	5,000		29
30	0	0	15,000	50529 Lakeside Airport	10,000		30
31	0	0	2,000	50035.1 Step/Step System Supplies	4,000		31
32	0	0	2,000	500051 Collections Expense	2,000		32
33	0	0	2,000				33
34	465,301	737,249	6,580,072	TOTAL MATERIALS AND SERVICES	570,500	0	34
CAPITAL OUTLAY							
35	0	17,450	25,000	500059 Capital Outlay Step/Step	21,000		35
36	2,533	6,882	80,000	50062 Capital Outlay Equipment	99,500		36
37	0	14,842	25,000	50064 Capital Outlay Pumps Step/Step	25,000		37
38	2,533	39,144	140,000	TOTAL CAPITAL OUTLAY	145,500	0	38
39	82,312	80,062	82,312	561004 Loan Interest	80,000		39
40	75,000	75,000	75,000	500070 Debt Service Principal	80,000		40
41	157,312	155,062	157,312	TOTAL DEBT SERVICES	160,000	0	41
42	0	0	50,000	50090 Transfer to Wastewater Capital Res Fund 10	1,100,000		42
43	0	0	0	50091 Transfer to General Fund 01	0		43
44	0	0	50,000	TOTAL TRANSFERS	1,100,000	0	44
45	0	0	31,174	OPERATING CONTINGENCY	100,000		45
46	414,641	670,799	0	Ending balance (prior years)	150,000		46
47	0	0	25,000	UNAPPROPRIATED ENDING FUND BALANCE	150,000		47
48	1,339,767	1,940,565	7,388,058	TOTAL REQUIREMENTS	2,562,000	0	48
49	0	0	0		0		49
50	0	0	0		0		50
51	0	0	0		0		51

ADDITION FUND EXPLANATIONS

WASTEWATER SYSTEM DEVELOPMENT FUND #9

System Development Charges (SDC's) are an allowable process with in our state to create a fee based upon future infrastructure needs based upon growth which the people directly creating the need due to growth, funds. How fair is it for existing residents to pay for a larger water reservoir which your city is required to have due to your increased growth? The city doesn't provide water but that is how this entire process got started. Cities can have SDC's for water, wastewater, parks, streets and stormwater and the revenue can only be spent on projects that increase the capacity of those systems due to growth. In 2002 the City had an SDC study completed and it listed over \$6M in growth related wastewater needs based upon increased growth and that is how you now have this cost for new development and this revenue. This can be just another fund to help support your new wastewater treatment facilities or replace the \$2M pumping stations. It is recommended that prior to planning to spend these funds that there is an engineer's review defining what expenses of the project are created by growth impact.

I have budgeted for three new connections.

WASTEWATER CAPITAL RESERVES FUND #10

The proposed budget includes the finances for the new wastewater treatment facility including both grant funds as well as funding from increased wastewater rates over the last 4-5 years targeted for the new plant.

Line 1 Currently in fund and there to start the 2024-2025 fiscal year.

Line 2 The ARPA Grant is \$14.6M and the engineers estimated that they may spend up to 9M for construction in 2024-2025 fiscal year.

Line 7 Transfer in from Wastewater Treatment Plant Operations Fund from rate payer's fee.

Line 18 Additional Funds that could be used for the I & I and/or cleaning out more step tanks

RESOURCES

WASTEWATER SYSTEM DEVELOPMENT FUND #9

City of Lakeside

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25			
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23	Adopted Budget This Year 2023-24					
1	159,628	135,310	163,719	Available cash on hand* (cash basis) or	179,764			1
2								2
3	7	67	50	404000 Interest Revenue				3
4								4
7				OTHER RESOURCES				7
8	9,186	15,916	5,000	422000 System Development Chgs	6,832			8
9	168,821	151,293	168,769	Total resources, except taxes to be levied	186,596	0	0	9
10				Taxes estimated to be received				10
11	0	0	0	Taxes collected in year levied				11
12	168,821	151,293	168,769	TOTAL RESOURCES	186,596	0	0	12
				REQUIREMENTS				
13	33,511		0	50024.1 Engineering Services	0	0	0	13
14	33,511	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	14
15				CAPITAL OUTLAY				15
16	0	0	0	500060 Capital Outlay - EIR Assessment	0	0	0	16
17	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	17
18				TRANSFERRED TO OTHER FUNDS				18
19	0	0	0	500090 Transfer to Wastewater Construction Fund 10	0	0	0	19
20	0	0	0	TOTAL TRANSFERS	0	0	0	20
21	0	0	0	OPERATING CONTINGENCY	0	0	0	21
22	135,310	151,293		Ending balance (prior years)				22
23	0	0	168,769	UNAPPROPRIATED ENDING FUND BALANCE				23
24	168,821	151,293	168,769	TOTAL REQUIREMENTS	0	0	0	24

RESOURCES
WASTEWATER CAPITAL RESERVE FUND #10
WW

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25			
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23	Adopted Budget This Year 2023-24					
1	445,968	427,761	433,139	Available cash on hand* (cash basis) or	451,055			1
2				ARPA GRANT FUNDS	9,000,000			
3	2,164	10,165	0	404000 Interest Revenue	20,000			3
4	0	0	0	421000 Sewer Hookup Permit Revenue				4
5				Transfer in from Wastewater Fund #7				5
6				495000 Transfer in				6
7	0	0	50,000	Wastewater Treatment Plant Fund #7	1,100,000			7
8	448,132	437,926	483,139	Total resources, except taxes to be levied	10,571,055	0	0	8
9				Taxes collected in year levied				9
10	448,132	437,926	483,139	TOTAL RESOURCES	10,571,055	0	0	10
11				REQUIREMENTS				11
12				MATERIALS AND SERVICES				12
13	20,371	0	0	500026 Contracted Services - RWUP to	0	0	0	13
14								14
15	20,371	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	15
16				CAPITAL OUTLAY				16
17	0	0	0	500060 Capital Outlay - Projects	1,000,000	0	0	17
18	0	0	0	500061 Capital Outlay I & II Clean Tanks	100,000	0	0	18
19	0	0	0	500062 Capital Outlay	21,055			19
20				500050 Grant Expenses	9,000,000			20
21	0	0	0	TOTAL CAPITAL OUTLAY	10,121,055	0	0	21
22				TRANSFERRED TO OTHER FUNDS				22
23	0	0	0	500090 Transfer to WWTP 07	0			23
24	0	0	0	TOTAL TRANSFERS	0	0	0	24
25	0	0	0	OPERATING CONTINGENCY				25
26	427,761	437,926		Ending balance (prior years)	250,000			26
27	448,132	437,926	483,139	UNAPPROPRIATED ENDING FUND BALANCE	200,000			27
28				TOTAL REQUIREMENTS	10,571,055	0	0	28

LIBRARY FUND RESOURCES

FUND 21

- Line 1 Carryover from the previous year: The amount of funds expected to start the year within this fund
- LINE 2 FUNDS ON THE BOOKS PER SE BUT ARE NOT EXPENDABLE-There is a little-known trust fund which is in a separate bank account in a separate bank (than where the city does banking) which was bequeathed to the library which the library receives checks from the interest of the fund.
- Line 12 Funding received from the county library district system for the operations of the library

LIBRARY FUND REQUIREMENTS-EXPENDITURES

FUND 21

- Line 1 The Library has only part-time staff.
- Line 4 PERS: Even part-time staff after working 600 hours in a year, PERS "Contributions: are required
- Line 23 Every year they do some capital improvement project including replacing another row or column of exterior windows. Currently the entrance way carpet is being considered for replacement as well.
- Line 30 This is the bequeathed trust remaining on the books per se "untouched" and unspent.
It is my opinion that even though the separate account at the separate bank is under the city's name, these funds should not be on the city's book's per se since the city does not have control over the expenditure of these funds. For now, let there be peace on earth.

**FORM
LB-20**

**RESOURCES
Library Fund 21**

City of Lakeside

	Historical Data			Adopted Budget This Year 2023-24	Budget for Next Year 2024-25		
	Actual		First Preceding Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	(Adopted By Governing Body
	Second Preceding Year 2021-22						
1	79,164	91,231	96,210	140,000			1
2	33,247	33,247	33,247	33,247			2
3							3
4	99	589	100	1,000			4
5	208	125	70	500			5
6							6
7							7
8	0	0	0				8
9							9
10	1,142	3,380	800	1,500			10
11	595	0	0				11
12	99,332	97,378	90,000	100,000			12
13	1,000	1,000	1,000	1,000			13
14	1,000	0	5,000				14
15	215,787	226,950	226,427	277,247	0	0	15
16							16
17							17
18	215,787	226,950	226,427	277,247	0	0	18

RESOURCE DESCRIPTION

Available cash on hand* (cash basis) or
 400000 Library Trust Restricted Funds
 404000 Interest Revenue
 42600.1 Trust Acct Interest Revenue
 Transferred IN, from Other Funds
 495000 Transfers in - General Fund 01
OTHER RESOURCES
 407000 Miscellaneous Revenue
 406010 Library Donation
 423000 Special Levy Revenue (Record Y
 444000 Ready to Read Grant
 443000 Miscellaneous Grants
 Total resources, except taxes to be levied
 Taxes estimated to be received
 Taxes collected in year levied
TOTAL RESOURCES

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-25		
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-22	First Preceding Year 2022-23					
				PERSONNEL SERVICES			
1	57,739	59,594	98,000	5000 Payroll	100,000		1
2	4,692	4,805	7,050	500012 Social Security	7,000		2
3	46	89	150	50013 Workers Comp	200		3
4	1,831	2,819	6,200	50014 PERS	5,200		4
5	2,400	2,400	2,400	50015 Health Insurance	2,800		5
6	1,252	1,561	2,450	50016 Unemployment	2,450		6
7	67,960	71,268	116,250	TOTAL PERSONNEL SERVICES	117,650	0	7
				MATERIALS AND SERVICES			8
9	112	661	5,000	500020 Dues, Travel & Conference	4,000		9
10	601	704	5,000	500026 Contracted Services	5,000		10
11	2,583	1,447	2,000	500032 Telephone	2,000		11
12	3	178	50	500033 Postage	200		12
13	3,625	3,107	5,500	500034 Operating Supplies	10,000		13
14	0	0	2,000	500035 Donations Money Spent	2,000		14
15	12,884	11,538	16,330	500037 Materials, Subscriptions & Books	30,000		15
16	1,795	1,327	5,000	500038 Computer Supplies & Materials	10,000		16
17	1,239	1,030	1,000	500044 Ready to Read Grant	1,200		17
18	185	274	5,000	500043 Miscellaneous Grants	5,000		18
19	130	676	700	500046 Miscellaneous Expense	1,700		19
20	192	0	70	500048 Books & Periodicals Trust	250		20
21	23,349	20,942	47,650	TOTAL MATERIALS AND SERVICES	71,350	0	21
22	0	0	0	CAPITAL OUTLAY			22
23	0	0	0	500060 Capital Outlay	30,000	0	23
24	0	0	0	TOTAL CAPITAL OUTLAY	30,000	0	24
25				TRANSFERRED TO OTHER FUNDS			25
26	0	0	0	500090 Transfer to General Fund 01	0	0	26
27	0	0	0	TOTAL TRANSFERS	0	0	27
28	0	0	15,000	OPERATING CONTINGENCY	25,000		28
29	91,231	101,493		Ending balance (prior years)			29
30	33,247	33,247	33,227	400000 Restricted Trust Principal	33,247		30
31			14,300	UNAPPROPRIATED ENDING FUND BALANCE			31
32	215,787	226,950	226,427	TOTAL REQUIREMENTS	277,247	0	32