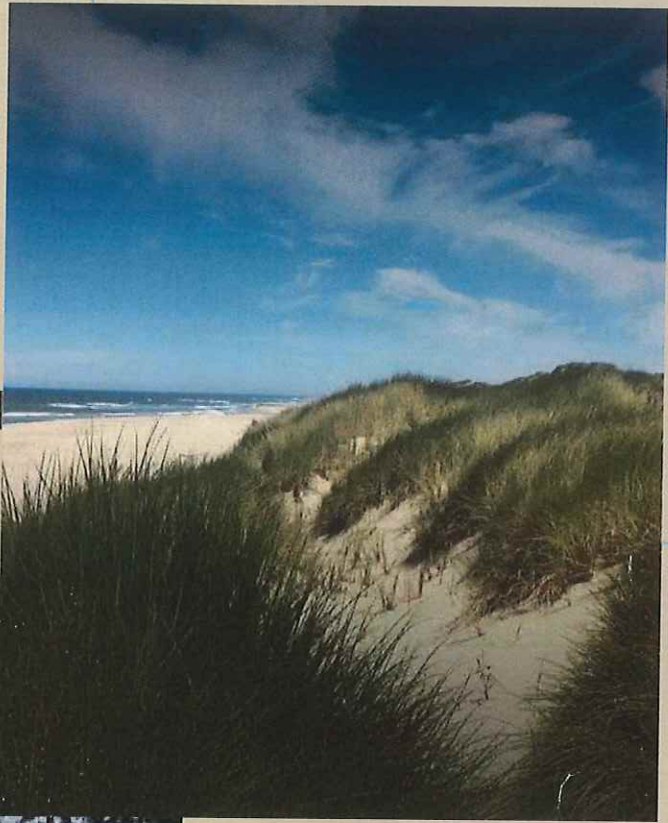


F2023 Y2024



Adopted Budget

**Lakeside,
Oregon**

A BRIEF HISTORY OF LAKESIDE

1853

The County Board establishes a road along the beach from Empire to Ten Mile Creek

1880

The stage and freight line is built, becoming the first known transportation system in Lakeside.

1881

The first schoolhouse in Lakeside opens. Many students commuted to school via boat.

1900

The town is officially named "Lakeside" and the first post office opens.

1919

Commercial fishing vessels are brought to Lakeside, and fishermen begin catching thousands of salmon annually.

1924

Lakeside is officially incorporated.

1930

The Oregon Coast Highway (Highway 101) opens.

1930

Movie producers Roy Currier and George Mitchell buy land in Lakeside, turning it into a stylish resort for the Hollywood elite. Lakeside remains a Hollywood resort town through the 1950s.

1942

Lakeside residents vote to disincorporate.

1942

The last two high school seniors graduate from Lakeside High School, as the school closes its doors for good.

1944

The lumber mill opens in Lakeside.

1959

The Lakeside Rural Fire District is formed.

1973

The City of Lakeside incorporates after voting to unincorporate decades earlier. Lakeside remains incorporated today.

1987

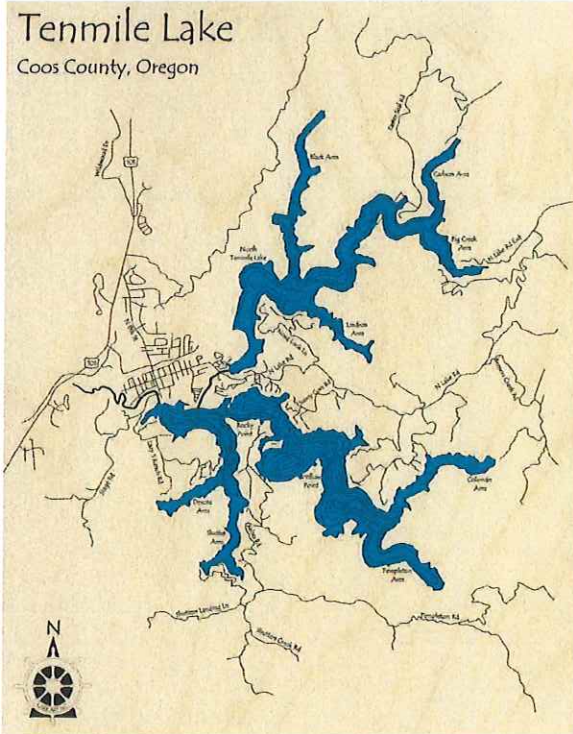
Lakeside elementary closes. The building would later become home to City Hall.



Lakeside at a Glance

Tenmile Lake

Coos County, Oregon



Fast Facts

The Best of Coastal Living on the Lake

Average Temperature	Annual Precipitation
62 °	70 in.
Census Population	Total Square Miles
1,916	2.29
Feet Above Sea Level	Distance from Ocean
23	1 m.

Lakeside sits in Coos County, Oregon along U.S. Route 101, and is only one mile inland from the Pacific Ocean. Lakeside is a thriving community, filled with opportunities for business and leisure, and features a vibrant landscape. With access to dunes, world class fishing and forestland, Lakeside acts as a natural playground for residents and visitors.

Get Involved!

CLUBS

Lakeside Business Owners

The Lakeside Business Owners is dedicated to economic development and local businesses in Lakeside. Learn more and how to get involved via their Facebook page.

The Lakeside Riders

The Lakeside Riders strive to promote the sport of ATVs and responsible riding, by supporting area businesses, route maintenance, civil activities and beautification projects. For more info, go to www.lakesideridersoregon.org

Lakeside Revitalization Partnership

TLRP stimulates the revitalization of Lakeside through organization, promotion, and through distributing funds. To learn more, contact lakesiderevitalization@outlook.com

The Lions Club

The Lions Club seeks to serve the community of Lakeside through healthcare, youth enrichment, personal development, grants, and disaster aid. For more info, go e-
clubhouse.org/sites/lakesideor

The Women's Club

The Lakeside Women's club is dedicated to community service and providing scholarships. To get involved, contact the President, Valerie Pena at 541-759-2709

VOLUNTEER

Feed the Need Food Bank

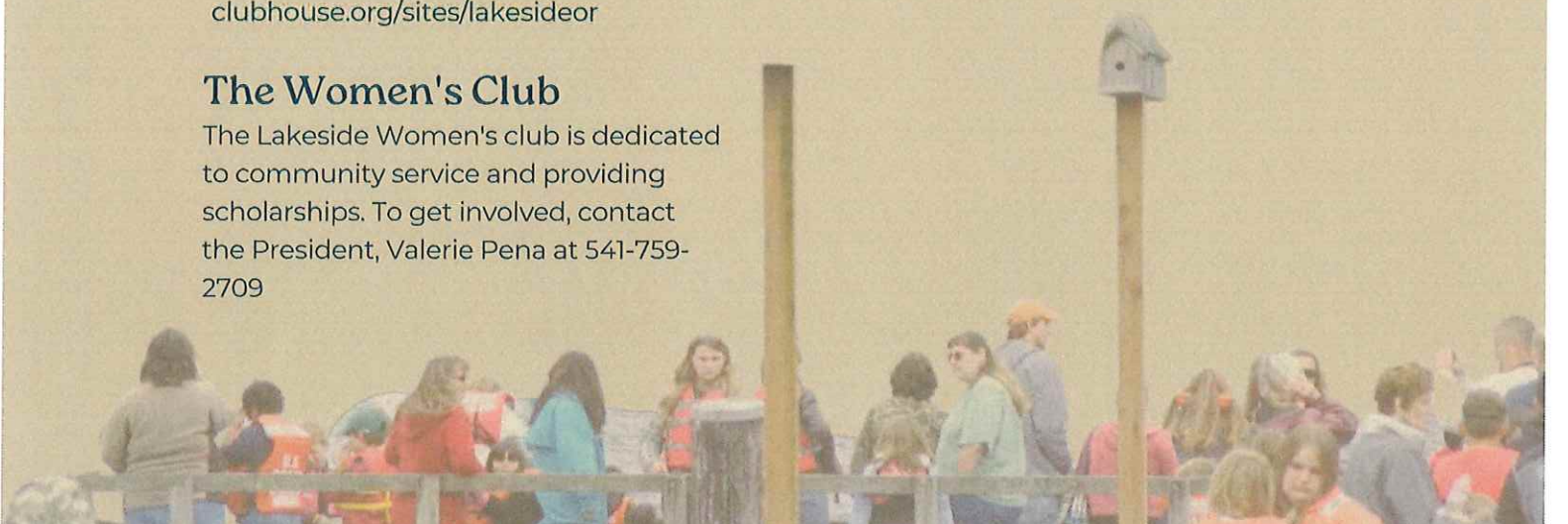
Every Friday at the Lakeside Senior Center behind City Hall.

COMMISSIONS, COMMITTEES, AND BOARDS

Positions are filled by Lakeside citizens who are interested in public decision-making and civic commitment. Check out our Commission, Committees & Boards webpage for more information and application forms.

ATTEND A CITY COUNCIL MEETING

Community members have the opportunity to speak to the City Council at every Council meeting. Check our website calendar for current Council meeting information.





CITY GOVERNMENT

Lakeside Voters

Elect the

Mayor and Counselors

Appoints the

City Manager

Hires the

City Employees

Carry Out Policy

Council-Manager Form of Government

Budget Process Phases

1

The city's budget officer (city manager) is responsible for presenting a proposed budget that is balanced and reflects the financial plan for funding all the programs and services planned for the budget period. The budget officer must prepare the proposed budget meeting the requirements set out in state law.

2

The Budget Committee reviews the proposed budget, listens to comments from citizens, considers any changes, and then recommends adoption of the budget. Special public notices are required before the committee's first meeting.

3

The City Council adopts the budget and certifies any property taxes to the county tax assessor. This phase includes a special hearing of the governing body and specific public notices, including a summary of the approved budget. Special forms must also be used to notify the county assessor of the local government's property tax levy.

4

This phase occurs during the budget period when the local government is operating under the adopted budget. This phase includes changes to the adopted budget. Changes to the adopted budget must be made before additional money is spent

Lakeside 's Budget Process

The City of Lakeside prepares and adopts a budget in accordance with its City Charter and Oregon Revised Statute (ORS) 294.305 through 294.565. The budget is presented in fund and department categories for a set period. Over-expenditures in any category are prohibited and unexpended budget appropriations lapse at the end of the budget period. Under the city's expenditure limitation, total expenditures cannot exceed the appropriation budget. The budget can be amended through adoption of a supplemental budget. Supplemental budgets are adopted using public hearings when necessary and cannot extend beyond the end of the budget year which they are submitted. The city manager has responsibility for management of the overall city budget and maintaining budgetary control at the approved appropriation level. Ongoing review and monitoring of revenues and expenditures is performed by operating department directors and oversight by the finance team.

Budget Amendments

The budget may be amended through adoption of a supplemental budget. Supplemental budgets are adopted through the similar process used for the regular budget (including the use of public hearings), and shall not extend beyond the end of the budget period during which they are submitted. Supplemental budgets cannot be used to authorize a tax levy. Transferring appropriations occur when an adopted budget has no authority to make certain expenditures or when revenues are received for which the city had no prior knowledge. In those cases, it is possible to use a budget transfer to authorize expenditures and/or appropriate additional revenues in the current budget period.



Budget Committee

The Budget Committee is composed of the city's governing body (the City Council) and an equal number of legal voters (citizen members) appointed by the City Council. Accordingly, Lakeside can have fourteen Budget Committee members, and votes of all members are equal. State law (ORS 294.336) mandates a budget committee for all Oregon local governments. The first review of the budget occurs when the proposed budget is presented by the city manager to the committee; at that time, the budget is publicly available, and the committee begins their review of the proposed budget. The committee may approve the proposed budget as presented or change part or all of it prior to final approval. After notices and publications are filed according to local budget law, the approved budget is forwarded to the Council for formal adoption prior to June 30.

Basis of Budgeting

All city funds are budgeted using the modified accrual basis of accounting in accordance with budgetary accounting practices. In the modified accrual basis of accounting, revenues are recognized when they become measurable and available, and expenditures are recognized when a liability is incurred. Measurable means that the dollar value of the revenue is known. Available means that it is collectible within the current period or soon enough after the end of the current period to pay for liabilities of the current period. Significant revenues considered measurable and available under the modified accrual basis of accounting are any property taxes, franchise fees, and assessment lien installments received within 60 days of the end of the fiscal year. Expenditures are recognized when the liability is incurred, except for interest on general long-term obligations which is recorded when due.



Basis of Auditing

The Annual Comprehensive Financial Report (ACFR) is the annual audited report that accounts for the city's finances based on generally accepted accounting principles. Generally Accepted Accounting Principles (GAAP) is defined as conventions, rules, and procedures necessary to describe accepted accounting practice at a particular time. The modified accrual basis of accounting, a GAAP-approved method, is also used in the audit for all funds except for the proprietary fund types (i.e., water, wastewater, and stormwater funds). The ACFR uses the full-accrual method of accounting for proprietary funds. The audit document shows all city funds on both a budgetary and GAAP basis for comparison purposes.

Budgeting in the State of Oregon

ORS Chapter 294.311, paragraph 5 defines a budget as:

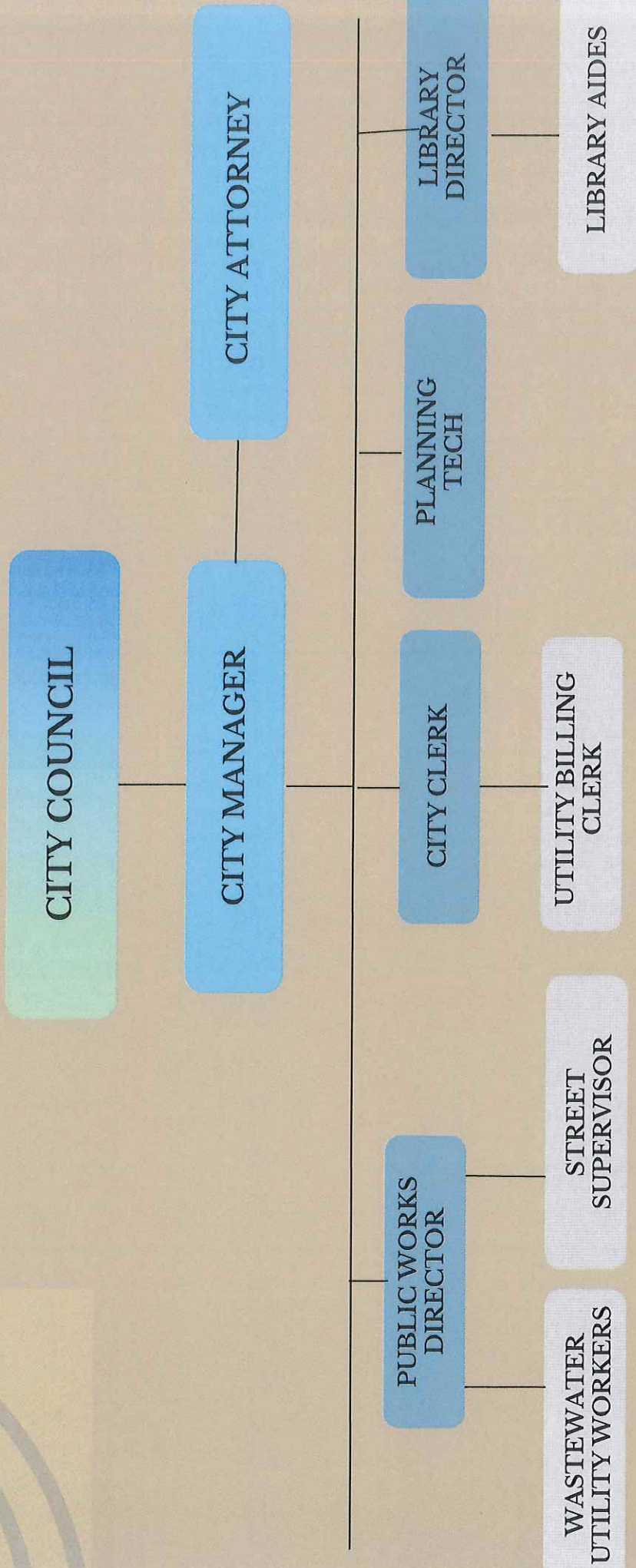
“A plan of financial operation embodying an estimate of expenditures for a given period or purpose and the proposed means of financing the estimated expenditures.”

Local budget law for local governments is set out in ORS 294.305 to 294.565. Chapter 294.321 defines the six major purposes of local budget law:

“To establish standard procedures for the preparation, presentation, administration and appraisal of budgets of municipal corporations; To provide for a brief description of the programs of a municipal corporation and the fiscal policy which is to accomplish these programs; To provide for estimation of revenues, expenditures and proposed taxes; To provide specific methods for obtaining public views in the preparation of fiscal policy; To provide for the control of revenues and expenditures for the promotion of efficiency and economy in the expenditure of public funds; To enable the public, taxpayers and investors to be apprised of the financial policies and administration of the municipal corporation in which they are interested”

The City of Lakeside

Organizational Chart





On Beautiful Ten Mile Lakes

City of Lakeside Budget Calendar Fiscal Year 2023-2024

Approve proposed calendar, Budget Committee Members and Budget Officer	March 9, 2023
Publish 1 st notice of Budget Committee Meetings (Paper and website 5-30 days before meeting)	April 25, 2023
Publish 2 nd Notice of Budget Committee Meeting (Website only):	May 4, 2023
Budget Meeting 1 Orientation, Budget Message, and Budget Committee Meeting	May 11 th , 2023 5:00 p.m.
Budget Meeting 2	May 18, 2023 5:00 pm
Publish Notice of Budget Hearing (LB-50 Form)	By June 6, 2023
Budget Meeting Public Hearing and Adoption of Budget	June 15, 2023 6:00 p.m.

Budget Officer: Melissa Bethel
Finance Staff: Stephanie Stroud;

City Council Members:
Sherry Kinsey, Mayor
Alan Pointer
Kim Ritter
Tom Miller
Open
Karen Hurn
Jaci Smith

Budget Committee Members:
Linda Sherych Term 2023-2026*
Mary Keyon Term 2022-2025
Adam Hand Term 2022-2025
Mark Crouch Term 2022-2025
David Smith Term 2023-2026*
Shawn Warren Term 2023-2026*
Gloria Titus Term 2023-2026*

*New/re appointment



May 11, 2023

The Honorable Mayor Sherry Kinsey
Members of the Lakeside City Council
Members of the Lakeside Budget Committee
Citizens of Lakeside

As the City Manager and Budget Officer for the City of Lakeside, it is my pleasure to present the proposed Fiscal Year (FY) 2023-2024 budget for the City of Lakeside. The budget is submitted as required under Chapter 294 of the Oregon Revised Statutes (ORS) and City Code.

The City of Lakeside continues to face challenges related to fiscal solvency. Last fiscal year brought awareness and discussions regarding the future of Lakeside. It is my hope those discussions evolve into action this year and the City operates with a hope and brightness for the future. Looking forward into the 2023-24 fiscal year, the Citizens should be proud of the fiscal responsibility of the staff and the quality of work provided. Staff continues to adhere to the mission of Lakeside and serve the citizens of our community with responsibility, transparency, integrity, and dedication.

Budget Overview:

General Fund:

General Fund Revenue:

The General Fund (01) is the predominant funding for the City. It receives revenues from three main sources; State Shared Revenues, Franchise fees and 30% of collected Transient Tax.

State Shared Revenues come from taxes the State collects from sales of Marijuana, Liquor and Cigarettes, and Highway Trust Fund (Restricted to Street Fund). Cigarette and Highway funds are distributed by population. Marijuana is distributed based on the number of licensed marijuana premises in each certified city compared to the total number of licensed marijuana premises in all certified cities. Liquor revenue uses an adjusted population formula that factors in **per capita property taxes** and per capita income of each city. In 2022 cities saw a decline in all four revenue categories and based on new legislative laws which impact distribution to cities, the trend is expected to continue through FY23-24. Although some distributions like liquor may slowly rise over the long term, revenues from marijuana will continue to remain reduced until current laws related to Measure 110 are reformed. Projected State Shared Revenue for the City of Lakeside for FY 23-24 is \$34,100.00.

Franchise Fees are paid by businesses for use of City streets, alleys, and/or property in providing services to the citizens of the community. Currently the City of Lakeside collects franchise fees from Garbage, Cable and Electric companies. Estimated franchise fees for FY23-24 are projected at \$89,000.00.

Note: A budget change for FY23-24 was made to the Central Lincoln PUD Franchise line item. In 2015 the Council adopted the budget with a recommendation the PUD franchise fee be split 50% in the GF and 50% in the Street department. These funds are unrestricted and this budget is presented with 100% of the PUD franchise going into the GF. If the General Fund becomes financially stable in the future, the franchise fees could be moved back to the Street Fund. The addition of 50% of CLPUD franchise fees in General Fund will fund the loan payment for the property purchased at 105 S 8th.

Transient Lodging Tax (TLT) dollars are collected by the City of Lakeside based on a tax rate of 7.5%. Transient lodging includes: Hotels/motels, B&Bs, spaces used for RV parking or tent, Resorts and Inns, Lodges and guest ranches, cabins, condos, apartments, duplexes, houses and any other dwelling unit or portion of a dwelling unit that is used for temporary stays (less than 30 days). State law dictates how the tax is proportioned. The City adheres to a 70/30 split of funds with 30% placed in General Fund and 70% in the Tourism Fund. Anticipated TLT dollars for FY23-34 GF total \$35,000.

Other Revenue consists of Interest, Miscellaneous, Rent, License and Fees. The Miscellaneous Revenue line item is revenue generated from bottles and cans used for holiday community events (Trunk or Treat etc.). FY22-23 includes a refund from wrongly filed taxes from several years ago that was placed in this line item. Anticipated revenue for FY23-24 total \$12,000.

Covid State and Local Relief Funds (SLFRF): The City received a one-time allotment award of \$397,362 split over FY21-22 and FY22-23. The grant allows the City to take a one-time Loss of Revenue Exemption which small cities receiving under \$10 million can use liberally with easier reporting within the guidelines. The funds may not be used for pensions or purchase of property. These funds have been used for the Food Bank container and may be used for government services traditionally provided by a government. Government services are general government administration, staff, and administrative facilities.

Total anticipated revenues for FY23-24 for the General Fund are: **\$170,100** (excluding grant)

General Fund Expenditures:

Personnel Services:

City Hall Administration currently operates with 2 full time employees (City Manager and Utility Billing Clerk). The City Clerk position remain vacant and has not been budgeted for FY23-24. Personnel Services includes payroll for the City Manager at 50% and the Utility Billing Clerk at 30%. A \$2.00/hr raise is budgeted for the Utility Clerk based on expansion of duties and a goal of bringing employee wages to market rate. An increase in pay has been budget for the City Manager subject to an annual evaluation. Staff would encourage the Council to weigh the priorities of longevity and market pay verses the continual training and turnover of

staff. The budget for Personnel Services for FY23-24 is 17% lower than the previous year due to staffing reductions. Council and Citizens should understand reduced staffing means reduced level of service.

Materials & Services:

Materials and Services category is the expenditures under which the city operates. Line items like Attorney, Contracted Services, Audit, Insurance, License, Building Maintenance, Utilities, and Office Supplies all fall under the General Fund Materials and Services. The Senior Center, City Hall, and Library (building and utilities) are subsidized from the General Fund. Like wages, many line-item expenditures are calculated at a percentage across General, Street and Wastewater Funds.

Dues, Travel and Conference has been increased for the FY23-24 based on the estimated number of Council and staff anticipated to attend the annual LOC Conference in the fall. Council may decide to limit funding for all Council members or some, but the line item has been funded with increased travel and dues in mind.

Contracted Services line item has been increased \$3,000 from last fiscal year to allow for a consultant to help with a possible ballot measure and additional funding for website and IT expenses such as a new website design. The Contracted Services line item also includes the City's accountant, IT services, and security.

Note: All utilities, audit, and postage are expected to increase. Insurance is projected to increase 15% liability and 23% property. Total Materials and Services category is anticipated to be \$164,747(excluding grants); and lower than FY22-23.

The Lakeside Airport line item has been moved to Wastewater (07).

Debt Service: In May of 2023 the City purchased property with an existing building in downtown located at 105 S. 8th Street for \$274,000. The 10-year debt service is shown in this FY budget. The property is anticipated to be an economic driver for downtown with potential commercial use TBD. Payments will be made utilizing General Fund resources which includes 50% of CLPUD franchise fees.

Capital Outlay Expenditures means expenditures for the acquisition cost of capital assets, such as equipment, or expenditures to make improvements to capital assets that materially increase their value or useful life. FY22-23 it was discovered the Senior Center Building roof was leaking. Estimates to fix the roof place the price at approximately \$60,000. The Capital Outlay City Hall line item has a budget of \$75,000 to reflect expenditures related to replacing the roof on the Senior Center Building and any additional capital improvements that may be needed in FY23-24.

Contingency and Unappropriated line items in total are reduced due to increased cost of service.

Street Fund

The Street Department provides the resources for the operation and maintenance of all City owned roads within City limits, buildings, lights, parks maintenance, cemetery, and stormwater.

Fiscal year 22-23 the City was able to complete the RR pedestrian project through cooperation with ODOT Rails, ODOT SCA grant and County resources. In addition, increase vandalism and theft at City properties has taxed city resources in both personnel and dollars. Last year it was noted the City does not have a Capital Improvement Plan and a street assessment has not been completed in over 20 years. This remains true this fiscal year. This 23-24FY the Wastewater Supervisor will transition into the Public Works Director position and be responsible for Wastewater and Street Department. The transition will allow for more coordination and efficiency with city operations and personnel.

Street Fund Revenue:

The Street Fund (03) main source of revenue is through the Highway Use Tax. The Highway Use Tax is restricted revenue which can only be used to support the construction, reconstruction, preservation, maintenance, repair and improvement of streets and roads. Anticipated Highway Use Tax Revenue for FY23-24 has been budgeted conservatively at \$120,000.00.

The fund also receives a portion of interest and Misc. Revenue which anticipates to be approximately \$550.00 total. Total anticipated FY23-24 Revenue for the Street Department is \$120,550.00. (Excluding Grants).

Street Fund Expenditures

Personnel Services

The City of Lakeside Street Department operates with one full time employee. Increased demands on infrastructure and maintenance will require additional funds and personnel in the future to ensure continuity in the department. A part time employee was budgeted for FY22-23 and remains in this budget. Total personnel services for FY23-24 are \$101,500, slightly lower than last fiscal year. A 3% COLA has budgeted for FY23-24.

Materials and Services

Materials and service is increased by \$14, 616 over last year. Increases are reflected in utilities, dues and travel, audit, insurance, and street maintenance. A onetime expenditure for a security system is budgeted for wastewater and street facilities of which 40% will be allocated through contracted services. Total materials and services for FY23-24 is \$146,066.

Capital Outlay

Capital Outlay was budgeted last fiscal year at \$100,000 for purchase of a vehicle. The vehicle was never purchased and capital outlay has been reduced to \$60,000 this fiscal year.

Operating Contingency and Unappropriated line items have been reduced based on the increase in cost of services.

Community Development

Community Development Revenue:

The Community Development Department (04) is responsible for the Planning & Building Department of the City. The Revenue is generated through permit fees and subsidized through the General Fund. Last fiscal year was the first year for this fund and revenues generated through applications and building permits exceeded budget projections by more than 50%. A General

Fund transfer of \$70,000 was budgeted for FY22-23. Based on the revenue generated this fiscal year, only \$60,000 of budgeted dollars will be transferred into the fund from General Fund; a savings of \$10,000 to the General Fund. A transfer of \$50,000 from the GF is budgeted for FY23-24.

Community Development Fund Expenditures

Personnel:

The City of Lakeside Community Development Fund (04) operates with one .5 employee contracted through Cardinal Services and is expended through Materials and Services. The one employee handles almost all aspects of the department including some code enforcement. A full-time planner will become necessary in the future. Based on the City's current financial state, recruitment could be difficult.

Materials & Services:

Materials and services have been reduced marginally for FY23-24. The Grant line item has been increased to reflect the standard grant amount of \$300,000 in most all funds. The City's Comprehensive Plan has not been updated since 2013. In addition, the City Development Code will need to be revised after a Comprehensive Plan update. This budget reflects an intent to apply for a grant in the amount of \$150,000 which would fund a Comprehensive Plan Update.

Tourism Fund:

Tourism Fund Revenue:

The City of Lakeside Tourism Fund (05) revenue comes from the collection of a Transient Lodging Tax (TLT) of seven and half (7.5%) on all short-term rentals (less than 30 days). Oregon State Law dictates what percentage of fees collected be restricted for the promotion of tourism. 70% of all TLT dollars collected make up the revenue in the Tourism Fund. Anticipated Revenue for FY 23-24 is budgeted at \$80,000.

Tourism Fund Expenditures:

Based on an increase in TLT over the last couple years, the City has been able to build the fund and expend dollars on projects. Last FY the City budgeted \$50,000 for a Logo/Branding/Vision project. The new logo and branding will set the tone for future advertising and promotion of Lakeside. The City also purchased skyline holiday lights and a banner.

Based on the goals of the Council the following line items have been increased: Budgeted for FY23-24 is an increase of \$10,000 for Wulfy Beach maintenance. Event Expense has been increased by \$10,000. July 4th line item has been increased to reflect the purchase of fireworks and other 4th of July related expenses such as barge rental and other promotional materials.

Wastewater Fund:

Wastewater Fund Revenue

The Wastewater Fund (07) primarily receives revenue from monthly sewer fees. Other revenue sources include interest earned and sewer hookup fees. Last FY the City Council heard testimony regarding the status of the Capital Reserve Fund and why the fund was not able to be increased though a transfer of revenue designated to assist in the Wastewater Plant Project. The Council raised rates according to the Rate Study 20% to help make up the deficit. This FY the

Fund shows a transfer of \$ \$50,000 into the Capital Reserve fund which represents approximately 5% of the total revenue collected. This 23-24FY budget includes a 10% increase in sewer fees in accordance with the Study.

Grants: The City received an ARPA grant of 14 million to relocate, upgrade and expand the existing wastewater plant. The project will require approximately 8 million in additional funding and staff continues to explore funding options. The grant line item reflects the dollars expected to be reimbursed through expenditures for the project during the 23-24FY.

Total anticipated revenue (excluding grant dollars) for the Wastewater Fund: \$811,500.

Personnel Services:

Wastewater Fund personnel services includes the Wastewater Supervisor and 3 operators. The City Manager is funded at 40% and Utility Billing Clerk is funded at 70%. The City Clerk position is not funded. Personnel services for FY23-24 includes a 3% COLA for operators; the percentage increase for the City Manager and Utility Billing Clerk and a \$5,000/yr. increase for the Wastewater Supervisor, who will be transitioning into a Public Works Director position. Personnel Services includes a small increase for operators who receive certificates. The total personnel expenditure for FY23-24 shows a decrease of \$8,400 over last FY.

Materials and Services

Several line items in this category have increase due to cost of operations. The existing infrastructure and equipment continue to be a problem with unexpected failures and repairs costing in excess of \$85,000 this FY.

The Airport line item was moved back into wastewater materials and services and funded at \$15,000. Anticipated expenditures include a Rainbird computer system (\$10,000) which controls the airport sprinkler system and regular maintenance costs.

Contracted Services has been increased to allow for across the funds increases and a one-time setup of a security system (\$16,000 total) funded at 60% for the plant buildings. TV/Line Cleaning has been budgeted for FY23-24 increasing the line item \$30,000 over last fiscal year.

Total Material and Services for the Wastewater Fund are projected at \$588,072 (excluding grants) an increase of \$37,772 over last FY.

Capital Outlay:

FY23-24 purchases include a new vehicle for \$65,000.00. The vehicle was budgeted for 22-23FY but was put on hold due to the unexpected expenditures stated above. A Jet/Rodder system is also budgeted in the equipment line item. The equipment will allow staff to resolve problems in the field without using contracted services and save the city approximately \$5,000 a year.

Transfer of Funds to Wastewater Capital Reserve:

FY22-23 the City was unable to transfer funds into the Capital Reserve Fund based on several factors heard during testimony from the City Engineer last budget year. The City Council

approved a 20% increase in sewer rates to make up the difference, however unexpected expenditures totaling approximately \$85,000 cut into the expected revenue leaving an estimated transfer of \$50,000 equating to 5% of total revenue from sewer payments.

FY 2021-22 Wastewater Treatment Plant Project:

Wastewater expansion and improvements: The City has secured a funding package that includes a 14-million-dollar grant and obtaining a low-interest loan to complete the project.

Fiscal Year (FY) 2023 has included preliminary design, surveying, and Membrane Equipment Procurement for the Wastewater Treatment Plant (WWTP). The WWTP design is on schedule for completion in late 2023. Bidding construction and installation of the preselected membrane treatment units is anticipated for early 2024. After contract award for construction, we anticipate a Contractor beginning mobilization and the submittal process for equipment. Concrete tank and piping construction may begin prior to the end of the 2023 FY. We anticipate the City will have design costs and construction costs in FY 2023. The bulk of the construction costs are anticipated in FY 2025, however if material availability improves, the construction schedule may accelerate. Bidding, construction management, and onsite observation services by Dyer Engineering would begin in FY 2023. Grant Funds have been increased to \$6,000,000.

Library Fund:

The Lakeside Library Fund (21) operates with funds collected from Coos County Library Service District Tax Base. The cities of Coos Bay, Bandon, Coquille, North Bend, Myrtle Point, Powers, Dora and Lakeside all make up the Coos County Library Service District. The voters of Coos County have determined that a cooperative library service is in the public interest and have provided stable funding for such services through approval of a tax base and by the creating of the Coos County Library Service District.

Out of the revenue generated by the Coos County Library Service District Tax Base, the District agrees to distribute money to the City of Coos Bay to provide the county-wide cooperative library materials, personnel and services, including the union catalog and interlibrary loan service, automated library circulation and on-line catalog service, outreach and courier services, books-by mail, reference service, and satellite libraries (collectively, the "Extended Service Office" or "ESO" services).

Money is allocated to each of the libraries as the county's taxes come in. The City of Lakeside is under contract with Coos County Library Service District to provide a library building plus maintenance and repair of that building. The City subsidizes the utilities and acts as the fiscal agent for the library.

Library Fund Revenue:

The library operates from Special District revenue budgeted conservatively at \$90,000. The library also has a restricted trust fund of \$33,247. The trust fund interest is supposed to be used for materials and books; however, the trust does not yield enough interest to be relevant. In the future the library will need to investigate possibly freeing the fund to be better utilized.

Library Fund Expenditures:

Personnel Services

The library operates with one part time Director and 6 part time employees. This budget includes an increase in pay to \$25.00/hr for the Director and modest increases based on longevity for employees. Based on pay increases, projected personnel services is 36% higher than last fiscal year.

Materials and Services

FY23-24 Materials and Services for the Library Fund is budgeted slightly higher than last fiscal year. Travel and Dues has been increased due to anticipated conference attendance by staff for the 23-24FY. Most categories show modest increases.

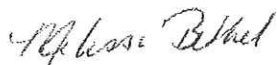
Looking into the future:

As revenue needed to support municipalities continue to rise, the lack of a sustainable revenue source is apparent in the City of Lakeside. As the City continues to grow and evolve, costs will continue to rise in all categories of expenditures. Increased demands to maintain and operate effectively, efficiently and with transparency requires updated technology and maintenance and repair of facilities. Infrastructure and services cannot be maintained at a sustainable rate and tough decisions will need to be made regarding the future of maintaining Lakeside as a City. I encourage the Councilors and Citizens to be proactive in identifying a solution.

Conclusion

This proposed budget for FY 2023-24 reflects the priorities, policies and goals of the Lakeside City Council and the Community. A huge thank you to our staff who all helped prepare this budget. Moving forward it is my hope the City finds a way to sustain itself and maintain its charm and identity that Lakeside citizens and visitors love.

Respectfully submitted,



Melissa Bethel
City Manager/Budget Officer

General Fund

	Historical Data			Adopted Budget This Year 2022-23	2022-2023 Year to Date as of 2/28/23	ESTIMATED		RESOURCE DESCRIPTION	Budget for Next Year 2023-24			
	Actual		2022-2023 12-MONTH FORECAST			Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body			
	Second Preceding Year 2020-21	First Preceding Year 2021-22										
1	269,787	313,504	469,488	495,895	495,895	467,051	467,051	Available cash on hand* (cash basis) or	467,051	467,051	467,051	1
2												2
3	2,070	2,220	1,000	5,744	5,800	2,000	2,000	404000 Interest Revenue	2,000	2,000	2,000	3
4	0	199,681	198,000	199,681	199,681	0	0	403000 COVID-19 Reimbursement Funds	0	0	0	4
5	145	0	0	0	0	0	0	406000 Fireworks Donations	0	0	0	5
6	5,545	13,944	1,500	2,004	2,100	3,000	3,000	407000 Miscellaneous Revenue	500	500	500	6
7	68,059	123,215	36,000	35,993	40,000	35,000	35,000	409000 Transient Tax Revenue/Tourism 30%	35,000	35,000	35,000	7
8	34,071	33,932	30,000	27,007	30,000	30,000	30,000	410000 Alcohol Tax Revenue	30,000	30,000	30,000	8
9	1,673	1,515	1,200	1,150	1,200	1,100	1,100	411000 Cigarette Tax Revenue	1,100	1,100	1,100	9
10	16,350	16,607	12,500	10,465	14,000	14,000	14,000	412000 Garbage Franchise Revenue	14,000	14,000	14,000	10
11	25,570	26,186	30,000	24,513	25,000	25,000	25,000	413000 Cable Franchise Revenue	25,000	25,000	25,000	11
12	3,900	4,270	3,000	2,400	3,000	3,000	3,000	414000 Rent Revenue	3,000	3,000	3,000	12
13	3,522	2,508	3,000	1,206	1,500	1,500	1,500	415000 Hangar Rent (Lease / Rent)	1,500	1,500	1,500	13
14	13,015	12,536	6,000	7,808	7,900	5,000	5,000	416000 License, Fees Revenue	5,000	5,000	5,000	14
15	37,859	23,722	0	0	0	0	0	417000 Elec & Building Permit Revenue	0	0	0	15
16	29,493	31,415	30,000	20,431	25,000	50,000	50,000	418000 CLPUD Franchise 100%	50,000	50,000	50,000	16
17	390	0	0	0	0	0	0	419000 Telephone Franchise	0	0	0	17
18	9,257	3,093	3,500	3,084	3,250	3,000	3,000	420000 Marijuana Tax Revenue	3,000	3,000	3,000	18
19	0	1,000	0	0	0	0	0	431000 Planning Grants (DLCD)	0	0	0	19
20	51,443	118,030	300,000	119,660	200,000	300,000	300,000	432000 Grant Revenue	300,000	300,000	300,000	20
21	5,000	0	0	0	0	0	0	443000 Wulfenstein Grant for Beach Mainten	0	0	0	21
22												22
23								Transferred IN, from other funds				23
24	0	0	10,000	0	0	0	0	495000 Transfer In - Wastewater Effluent A/P	0	0	0	24
25												25
26	577,149	927,378	1,135,188	957,041	1,054,326	937,151	937,151	Total resources, except taxes to be levied	937,151	937,151	937,151	26
27	0	0	0	0	0	0	0	Taxes estimated to be received	0	0	0	27
28	0	0	0	0	0	0	0	Taxes collected in year levied	0	0	0	28
29	577,149	927,378	1,135,188	957,041	1,054,326	937,151	937,151	TOTAL RESOURCES	937,151	937,151	937,151	29

FORM LB-30
REQUIREMENTS SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
General Fund 01
City of Lakeside
Budget For Next Year 2023-24

Line Item	Historical Data			2022-2023 Year to Date as of 2/28/23	ESTIMATED 2022-23 12-MONTH FORECAST	REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-24		
	Actual		Adopted Budget This Year 2022-23				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-21	First Preceding Year 2021-22							
1	59,432	59,230	85,000	41,792	62,100	Personnel Services	75,000	75,000	75,000
2	4,159	4,903	6,600	3,197	4,800	5000 Payroll	5,900	5,900	5,900
3	2,635	4,462	5,000	734	3,000	500012 Social Security/Medicare(500012)	4,000	4,000	4,000
4	8,550	5,347	9,210	2,493	4,400	500013 Workers Comp(50113)	6,500	6,500	6,500
5	24,079	9,191	35,250	9,026	15,950	500014 PERS(50114)	25,000	25,000	25,000
6	1,262	2,554	2,300	1,010	1,525	500015 Health Insurance	2,100	2,100	2,100
7	19	0	0	0	0	500016 Unemployment(50116)	0	0	0
8	100,136	85,687	143,360	58,252	91,775	500018 New Payroll Expenses other(VAC/SICK/COMP)	118,500	118,500	118,500
9						Total Administrative Exp - Payroll			
10	1,346	1,687	3,500	2,068	2,100	Administration Exp - Materials & Services	7,000	7,000	7,000
11	5,835	5,977	4,500	1,987	2,500	50220 Dues, Travel & Conference	3,000	3,000	3,000
12	2,673	2,272	3,000	780	1,000	50221 License & Fees	1,500	1,500	1,500
13	5,391	17,228	20,000	505	10,000	50222 Advertising & Elections	10,000	10,000	10,000
14	27,164	21,954	0	0	0	50223 Legal Fees	0	0	0
15	10,308	11,902	12,000	8,516	10,000	50224 Elect & Building Fees	12,000	12,000	12,000
16	20,273	78,244	50,000	9,506	15,000	50225 Audit & Filing Fees	53,000	53,000	53,000
17	1,358	1,531	2,000	100	500	50226 Contracted Services	2,000	2,000	2,000
18	22,347	12,817	15,000	2,828	10,000	50229 Repairs & Maintenance Admin	15,000	15,000	15,000
19	4,457	2,819	3,500	2,147	3,500	50230 Insurance	3,500	3,500	3,500
20	172	1,170	2,500	333	500	50232 Telephone	2,747	2,747	2,747
21	13,544	18,513	25,000	8,150	15,000	50233 Postage	20,000	20,000	20,000
22	0	351	1,500	65	100	50234 Operating Supplies	1,500	1,500	1,500
23	0	0	1,000	0	500	50235 Fuel for City Vehicle	1,500	1,500	1,500
24	1,061	0	0	0	0	50236 Repairs & Maintenance Vehicle	1,500	1,500	1,500
25	121	0	0	0	0	50241 Administrative Cost	0	0	0
26	2,114	2,623	3,000	1,513	1,800	50242 Municipal Court & Judge	3,000	3,000	3,000
27	0	2,108	0	0	0	50246 Miscellaneous Expense	0	0	0
28	900	550	0	0	0	50250(NEW) Planning administration	0	0	0
29	11,182	2,770	5,500	10,365	15,000	50541 Code Enforcement	25,000	25,000	25,000
30	23,609	0	20,000	9,947	10,000	50731 Utilities (Elec, Water, etc.)	0	0	0
31	0	105,228	300,000	137,739	250,000	50744 Lakeside-COVID relief expenses	300,000	300,000	300,000
32	4,510	0	0	0	0	50745 Grants Expense	0	0	0
33	3,544	1,023	4,000	2,241	3,000	50746 Wulferstein Family Grant for Beach	4,000	4,000	4,000
34	400	8,788	10,000	730	1,000	500747 Building Maintenance	0	0	0
35	162,309	299,555	486,000	199,520	351,500	50529 Lakeside Airport	464,747	464,747	464,747
36	262,445	385,242	629,360	257,772	443,275	Total Administrative Exp - Mat & Services	583,247	583,247	583,247
37						TOTAL ADMINISTRATIVE EXPENSE			
38	200	0	0	0	0	Parks & Recreation	0	0	0
39	1,000	2,093	0	0	0	50527 Contributions - Non-profits	0	0	0
40	0	2,460	0	0	0	50528 Tourism Promotion	0	0	0
41	0	9,357	0	0	0	50539 Wulfy Beach Maintenance	0	0	0
42	0	18,750	0	0	0	50545 Event Expense	0	0	0
43	1,200	32,660	0	0	0	50546 July 4th Fireworks Display	0	0	0
44						TOTAL PARKS & RECREATION	0	0	0
45	0	0	0	0	0	DEBT SERVICE	18,207	18,207	18,207
46	0	0	0	0	0	561004 Loan Interest	20,697	20,697	20,697
47	0	0	0	0	0	500070 Debt Service Principal			

48	0	0	0	0	0	0	0	0	0	TOTAL DEBT SERVICE	38,904	38,904	38,904	48
49	0	0	0	0	0	0	0	0	0	CAPITAL OUTLAY	75,000	105,000	105,000	49
50	0	9,500	10,000	700	700	700	700	700	0	500060 Capital Outlay	75,000	105,000	105,000	50
51	0	9,500	10,000	700	700	700	700	700	0	TOTAL CAPITAL OUTLAY	75,000	105,000	105,000	51
52	0	0	70,000	10,000	10,000	10,000	10,000	10,000	60,000	TRANSFERRED TO OTHER FUNDS	50,000	50,000	50,000	52
53	0	0	84,000	0	0	0	0	0	84,000	Transfer to Community Development	0	0	0	53
54	0	0	154,000	10,000	10,000	10,000	10,000	10,000	144,000	Transfer to Tourism	50,000	50,000	50,000	54
55	0	0	50,000	0	0	0	0	0	0	TOTAL TRANSFERS	60,000	60,000	60,000	55
56	313,504	499,976	0	0	0	0	0	0	467,051	OPERATING CONTINGENCY	130,000	100,000	100,000	56
57	0	0	291,828	0	0	0	0	0	0	Ending balance (prior years)	937,151	937,151	937,151	57
58	0	0	0	0	0	0	0	0	0	UNAPPROPRIATED ENDING FUND BALANCE	937,151	937,151	937,151	58
59	577,149	927,378	1,135,188	957,041	1,054,326	1,054,326	1,054,326	1,054,326	1,054,326	TOTAL REQUIREMENTS	937,151	937,151	937,151	59

Street Fund

	Historical Data			ESTIMATED 2022-23 12-MONTH FORECAST	RESOURCE DESCRIPTION	Budget for Next Year 2023-24			
	Actual		Adopted Budget This Year 2022-23			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22	2022-23 Year to Date as of 2/28/23						
1	230,796	251,539	304,520	304,520	Available cash on hand* (cash basis) or	282,016	282,016	282,016	1
3	2,099	619	1,082	1,100	404000 Interest Revenue	500	500	500	3
4	125,903	146,051	102,181	115,000	40006.1 Highway Use Tax	120,000	120,000	120,000	4
5	1,675	50,040	40	50	407000 Miscellaneous Revenue	50	50	50	5
6	29,493	31,415	20,431	25,000	418000 CLPUD Franchise 0%	0	0	0	6
7	0	0	0	125,000	432000 Grant Revenue	300,000	300,000	300,000	7
8					Transferred IN, from other funds				8
9	0	0	0	0	495000 Transfers in - General Fund 01	0	0	0	9
10	389,966	479,664	428,254	570,670	Total resources, except taxes to be levied	702,566	702,566	702,566	10
11					Taxes estimated to be received				11
12	0	0	0	0	Taxes collected in year levied	0	0	0	12
13	389,966	479,664	428,254	570,670	TOTAL RESOURCES	702,566	702,566	702,566	13

**Community
Development
Fund**

Tourism Fund

Waste Water Fund

REQUIREMENTS SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
Wastewater Treatment Plant Fund 07

City of Lakeside

Line Item	Historical Data		Adopted Budget This Year 2022-21	2022-23 Year to Date as of 2/28/23	ESTIMATED 2022-23 12-MONTH FORECAST	REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-24			
	Second Preceding Year 2020-21	First Preceding Year 2021-22					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Actual									
1	221,223	197,862	218,000	152,873	232,000	PERSONNEL SERVICES	270,000	270,000	270,000	1
2	18,497	14,540	18,000	11,813	18,000	5000 Payroll	22,000	22,000	22,000	2
3	7,895	7,286	15,000	2,411	5,225	500012 Social Security	6,000	6,000	6,000	3
4	22,215	12,046	25,750	6,172	14,000	50013 Workers Comp	25,000	25,000	25,000	4
5	87,491	64,388	120,250	30,387	58,750	50014 PERS	65,000	65,000	65,000	5
6	4,162	3,858	5,900	3,791	5,750	50015 Health Insurance	6,500	6,500	6,500	6
7	359,483	299,980	402,900	207,447	333,725	TOTAL PERSONNEL SERVICES	394,500	394,500	394,500	7
8	2,141	3,209	4,000	2,627	6,000	MATERIALS AND SERVICES	7,000	7,000	7,000	8
9	8,858	5,315	5,800	5,897	6,000	500020 Dues, Travel & Conference	7,000	7,000	7,000	9
10	160	1,555	500	20	0	500021 License Fees & Permits	500	500	500	10
11	0	0	4,000	0	0	500022 Advertising & Elections (Job Listing/News)	5,000	5,000	5,000	11
12	19,247	8,158	15,000	0	5,000	500023 Legal Fees	15,000	15,000	15,000	12
13	9,664	11,693	11,000	10,645	10,645	50024.1 Engineering Fees	15,000	15,000	15,000	13
14	12,359	66,343	105,000	72,433	105,000	50025 Audit & Filing Fees	15,000	15,000	15,000	14
15	54,819	40,226	55,000	41,454	55,000	50026 Contracted Services General	110,000	110,000	110,000	15
16	27,712	31,979	50,000	10,411	32,000	50026.1 Contracted Services Sludge Hauling	55,000	55,000	55,000	16
17	0	0	0	0	0	50026.2 Contracted Repair & Maintenance	50,000	50,000	50,000	17
18	7,125	16,134	20,000	2,066	3,500	50026.3 Contracted Labor	20,000	20,000	20,000	18
19	29,180	20,881	30,000	8,592	10,000	50027 Contracted Services STEP/STEG	30,000	30,000	30,000	19
20	68,090	61,274	50,000	12,584	15,000	50029 Repairs & Maintenance	50,000	50,000	50,000	20
21	54,547	64,025	60,000	37,790	40,000	50030 Insurance	60,000	60,000	60,000	21
22	2,647	7,761	6,500	2,821	4,000	50031 Utilities (Elec, Water, etc.)	6,500	6,500	6,500	22
23	99,279	116,377	2,500	2,590	3,000	50032 Telephone & Internet	3,500	3,500	3,500	23
24	1,433	3,202	5,000	3,842	4,500	50033 Postage	120,000	120,000	120,000	24
25	413	1,159	1,000	3,216	4,000	50034 Operating Supplies	6,000	6,000	6,000	25
26	3,478	3,596	5,000	0	0	50036 Fuel	5,572	5,572	5,572	26
27	0	0	1,000,000	243,372	300,000	50046 Miscellaneous Expense	5,000	5,000	5,000	27
28	0	0	0	0	0	50047 Building Maintenance	6,000,000	6,000,000	6,000,000	28
29	0	0	0	0	0	50050 Grant expense	15,000	15,000	15,000	29
30	0	0	0	0	0	50529 Lakeside Airport	2,000	2,000	2,000	30
31	0	0	0	0	0	50035.1 Step/Step System Supplies	0	0	0	31
32	0	0	0	0	0	500051 Collections Expense	2,000	2,000	2,000	32
33	406,523	465,301	1,550,300	514,470	673,645	TOTAL MATERIALS AND SERVICES	6,588,072	6,590,072	6,590,072	33
34	0	0	25,000	10,372	20,000	CAPITAL OUTLAY	25,000	25,000	25,000	34
35	0	2,533	65,000	6,852	7,000	500059 Capital Outlay Step/Step	90,000	90,000	90,000	35
36	0	0	25,000	8,267	0	500062 Capital Outlay Equipment	25,000	25,000	25,000	36
37	0	0	115,000	25,491	27,000	500064 Capital Outlay Pumps Step/Step	140,000	140,000	140,000	37
38	0	2,533	41,156	80,062	80,062	TOTAL CAPITAL OUTLAY	82,312	82,312	82,312	38
39	42,200	75,000	116,156	75,000	75,000	DEBT SERVICES	75,000	75,000	75,000	39
40	112,206	157,312	157,312	155,062	155,062	561004 Loan Interest	157,312	157,312	157,312	40
41	0	0	0	0	0	500070 Debt Service Principal	0	0	0	41
42	154,406	157,312	157,312	155,062	155,062	TOTAL DEBT SERVICES	157,312	157,312	157,312	42
43	0	0	0	0	0	TRANSFERRED TO OTHER FUNDS	50,000	50,000	50,000	43
44	0	0	10,000	0	0	500090 Transfer to Wastewater Capital Res Fund 10	0	0	0	44
45	0	0	10,000	0	0	500091 Transfer to General Fund 01	0	0	0	45
46	0	0	5,000	0	0	TOTAL TRANSFERS	50,000	50,000	50,000	46
47	388,367	414,641	12,407	339,908	574,558	OPERATING CONTINGENCY	31,174	31,174	31,174	47
48	0	0	0	0	0	Ending balance (prior years)	25,000	25,000	25,000	48
49	0	0	0	0	0	UNAPPROPRIATED ENDING FUND BALANCE	25,000	25,000	25,000	49

50	1,309,779	1,339,767	2,252,919	1,242,378	1,763,990	TOTAL REQUIREMENTS	7,386,058	7,388,058	7,388,058	50
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150-504-030 (Rev 4/19)

**Waster Water
System
Development
Fund**

RESOURCES
Wastewater System Development Fund 09

City of Lakeside

	Historical Data			ESTIMATED 2022-23 12-MONTH FORECAST	2022-23 Year to date as of 2/28/23	Budget for Next Year 2023-24			
	Actual	Adopted Budget This Year 2022-23	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
								Second Preceding Year 2020-21	First Preceding Year 2020-21
1	177,004	159,628	158,160	158,654	158,654	163,719	163,719	163,719	1
2									2
3	0	7	0	30	65	50	50	50	3
4									4
7									7
8	0	9,186	5,000	5,000	5,000	5,000	5,000	5,000	8
9	177,004	168,821	163,160	163,719	163,719	168,769	168,769	168,769	9
10	0	0	0	0	0	0	0	0	10
11	0	0	0	0	0	0	0	0	11
12	177,004	168,821	163,160	163,719	163,719	168,769	168,769	168,769	12
13	17,376	33,511	0	0	0	0	0	0	13
14	17,376	33,511	0	0	0	0	0	0	14
15	0	0	0	0	0	0	0	0	15
16	0	0	0	0	0	0	0	0	16
17	0	0	0	0	0	0	0	0	17
18	0	0	0	0	0	0	0	0	18
19	0	0	0	0	0	0	0	0	19
20	0	0	0	0	0	0	0	0	20
21	0	0	0	0	0	0	0	0	21
22	159,628	135,310	163,160	163,719	163,719	168,769	168,769	168,769	22
23	0	0	163,160	0	0	168,769	168,769	168,769	23
24	177,004	168,821	163,160	163,719	163,719	168,769	168,769	168,769	24

Capitol Reserve Fund

RESOURCES
Wastewater Capital Reserve Fund 10 **City of Lakeside**

	Historical Data				Adopted Budget This Year 2022-23	2022-23 Year to date as of 2/28/22	ESTIMATED 2022-23 12-MONTH FORECAST	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-24		
	Actual		First Preceding Year 2021-22	Proposed By Budget Officer					Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22									
1	546,204	445,968	382,936	423,689	423,689	433,139	RESOURCES	433,139	433,139	433,139	
2							Available cash on hand* (cash basis) or				
3	4,445	2,164	700	4,588	9,450		404000 Interest Revenue				
4	467	0	0	0	0		421000 Sewer Hookup Permit Revenue	0	0	0	
5											
6							Transferred IN, from other funds				
7	0	0	0	0	0		495000 Transfers In - Wastewater Treatment	50,000	50,000	50,000	
8	551,116	448,132	383,636	428,277	433,139		Total resources, except taxes to be levied	483,139	483,139	483,139	
9							Taxes collected in year levied				
10	551,116	448,132	383,636	428,277	433,139		TOTAL RESOURCES	483,139	483,139	483,139	
11							REQUIREMENTS				
12							MATERIALS AND SERVICES				
13	10,315	20,371	0	0	0		Preliminary Engineering Study	0	0	0	
14											
15	10,315	20,371	0	0	0		TOTAL MATERIALS AND SERVICES	0	0	0	
16							CAPITAL OUTLAY				
17	1,433	0	0	0	0		500060 Capital Outlay - Projects	0	0	0	
18	18,400	0	0	0	0		500061 Capital Outlay (Turf Vac for Airport)	0	0	0	
19	75,000	0	0	0	0		500062 Capital Outlay	0	0	0	
20								0	0	0	
21	94,833	0	0	0	0		TOTAL CAPITAL OUTLAY	0	0	0	
22							TRANSFERRED TO OTHER FUNDS				
23	0	0	110,000	0	0		500090 Transfer to WWTP 07	0	0	0	
24	0	0	110,000	0	0		TOTAL TRANSFERS	0	0	0	
25	0	0	0	0	0		OPERATING CONTINGENCY	0	0	0	
26	445,968	427,761	273,636	428,277	433,139		Ending balance (prior years)				
27	551,116	448,132	383,636	428,277	433,139		UNAPPROPRIATED ENDING FUND BALANCE	483,139	483,139	483,139	
28							TOTAL REQUIREMENTS	483,139	483,139	483,139	

Library Fund

FORM
LB-20

RESOURCES
Library Fund 21

City of Lakeside

Historical Data				ESTIMATED		Budget for Next Year 2023-24		
Actual			2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2020-21	First Preceding Year 2021-22	Adopted Budget This Year 2022-23	2022-23 Year to date as of 2/28/23	2022-23 12-MONTH FORECAST				
1	61,351	79,164	89,705	89,705	96,210	96,210	96,210	1
2	33,230	33,247	33,247	33,247	33,247	33,247	33,247	2
3								3
4	123	99	266	550	0	100	100	4
5	494	208	71	75	70	70	70	5
6								6
7								7
8	0	0	0	0	0	0	0	8
9								9
10	979	1,142	787	900	800	800	800	10
11	3,401	595	0	0	0	0	0	11
12	86,379	99,332	91,893	91,893	90,000	90,000	90,000	12
13	1,000	1,000	1,000	1,000	1,000	1,000	1,000	13
14	4,081	1,000	0	0	5,000	5,000	5,000	14
15	191,038	215,787	216,969	217,370	226,327	226,427	226,427	15
16								16
17								17
18	191,038	215,787	216,969	217,370	226,327	226,427	226,427	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

