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# City of Lincoln City



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**Adopted Budget  
FY2024-2025**

CITY OF LINCOLN CITY  
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ANNUAL BUDGET 2024-2025

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**2. City Budget**

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**City Manager**

Daphnee Legarza

**City Department Heads**

David Broderick  
Police Chief

Stephanie Reid  
Public Works Director

Jeanne Sprague  
Parks & Rec. Director

Kirsten Brodbeck-Kenny,  
Library Director

Kim Cooper Findling  
Explore Lincoln City Director

Alison Robertson  
Economic Development & Urban  
Renewal Director

Open Position  
Planning Director

Abigail Edwards  
Human Resource Director

Debbie Bridges  
Finance Director

Tony LaSoya  
IT Director

Open Position  
City Attorney

**A Message from the City Manager**

As the City Manager, I am pleased to present the proposed Lincoln City annual budget for the fiscal year 2024-25. This budget message is intended to provide a high-level overview of the proposed budget document by highlighting important financial impacts for the upcoming fiscal year. This proposed budget focuses on maintaining fiscal responsibility while commencing many of the necessary long-range planning efforts. It also reflects the City’s commitment to meeting the need of our community while maintaining financial stability.

**REVENUES**

Based on our current year revenues, it appears that the overall total revenue is not increasing as it has in recent years past. The overall net change in total revenues from current year budgeted amount to the proposed budget amount is approximately \$1.7 million (less than a 2% increase). This is predominately due to a decrease in the Transient Room Tax (TRT) and Intergovernmental revenues. We believe that TRT is stabilizing and no longer increasing like we have seen in years past. Also, our marijuana tax allocation from the State has decreased. However, our interest earnings are significantly higher than FY2023-24 budgeted amounts. Furthermore, due to the cost conscientious oversight of our executive team with regards to program and project cost containment, we are starting next year with a healthy beginning fund balance.

**EXPENDITURES**

As we are required to have a balanced budget, our total expenditures cannot exceed our total revenue. Personnel Services expenditures are increasing due to medical rate increases and COLAs, along with several proposed staffing additions. Material and Services expenditures are increasing due to increased operational material and supply costs and contracted service costs. Capital expenditures in the proposed budget appear to show a significant reduction from the FY2023-24 adopted budget due to recategorizing funds that we are not proposing to spend into Contingency & Reserves. In the FY2023-24 budget, capital reserves were included in capital. Overall there is a proposed net increase in Capital, and in Transfer Out expenditures to fund the next phase of the community park project.

**FUND HEALTH**

With the assignment of marijuana tax to the Parks operational fund, and assignment of the majority of the 30% of the increased transient room taxes to the Parks capital fund, the Park funds are in an improved financial standing with better ability to fund future needs. Park SDC fees are currently under study, and we are hopeful that increased SDC fees, if approved, will better support future Park expansion needs resulting from City growth.

The remaining fund that is currently in need of additional resources is the Street Capital Fund. In the proposed budget, the General fund is transferring \$500,000 to Street Capital, but this is not sustainable and is inadequate. Street operational revenues are enough to fund minimal operations but are not sufficient to provide

## **A Message from the City Manager, *continued***

for street capital or even for street overlay needs. Identifying and securing a revenue source over the next year or two to fund street capital and street overlay needs is critical.

### **COUNCIL STRATEGIC PRIORITIES**

**Infrastructure/Environment/Financial Health:** We are utilizing our current opportunity to invest funds in long range planning to enable us to better forecast future needs and have solid long term capital plans. This will sustain and enhance the long-term viability and prosperity of Lincoln City. As such we are proposing to continue in our efforts to complete the Water, Sewer and Stormwater System Plans and System Development Charge (SDC) updates, a Source Water Protection Plan, an Alternative Analysis for complying with our 2020 NPDES Permit, a Climate Action Plan and Greenhouse Gas Inventory. In addition to these long-range planning studies that position the City to be eligible for future grant opportunities to fund plan implementation, we are proposing funding to accomplish a city-wide traffic calming study, an area flooding study, and regional Safe Streets for All (SS4A) Planning and Demonstration Study (if a regional grant is awarded). These plans and studies are a pre-requisite to many of the state and federal grant opportunities.

**Emergency Management Preparedness/Housing:** We are proposing to re-budget the funds for upgrading the tsunami sirens and replacing the switches for emergency fueling. Also, additional operational funds are in the proposed budget for those departments tasked with responding when we have an emergency event. In the 2024 Oregon Legislative session, Lincoln City was one of 44 cities across Oregon that was named as a recipient of SB1530 infrastructure direct appropriation funds of \$3,000,000 for a booster pump station for the Spring Lake area. If we receive this funding from the state, it would allow for the residential development of the Spring Lake area, where it is currently not feasible due to a lack of water availability.

We plan to continue to actively lobby at the Oregon State Legislature for funding for Lincoln City initiatives and any funding area deficiencies that exist. For example, in the upcoming legislative session, we will be closely monitoring and supporting the Oregon Mayors Association's (OMA) proposal for the direct allocation of ongoing funding to cities, based on capita, to fund homeless reduction efforts. At both the Federal and State levels we will be seeking grant(s) or other types of one-time funding opportunities for the continued progress of our underfunded projects.

In conclusion, the proposed budget for the 2024-25 fiscal year is designed to prioritize items within the City Council's six strategic categories and maintain the momentum of the work that is underway, while also position the City to qualify and compete for additional funding opportunities at both the state and local levels.

## Total Revenue, \$97,416,780

### Property Tax, \$10,377,605, 11%

The property tax rate for the general fund property tax revenue is the same as prior years (\$4.0995 per \$1,000). The increase in property tax revenue is due to an increased taxable assessed value (limited to 3%) and new construction. Property taxes support the General Fund and Sewer bonds.

### Transient Room Tax, \$12,542,547, 13%

The imposition of the TRT is set forth in the City of Lincoln City Charter. TRT funds support marketing, public safety, street maintenance, parks and recreation, parks capital fund, and City facility maintenance. Although TRT growth in recent years has been very strong, we continue to see a leveling out, and estimated year-end TRT revenues are lower than budgeted for. The proposed budget is \$984,919 lower than in FY2023-24, and set to equal the FY2023-24 estimated year end total.

### Other Taxes, \$283,332, Less than 1%

Other taxes include the occupational tax permit (OTP) renewal fees and penalties/interest associated with the OTP. Each business that operates for gain in Lincoln City is charged an OTP. There are about 2,700 entities that pay the OTP.

### Franchise Fees, \$1,314,856, 1%

Lincoln City charges a franchise fee to utility companies for using City owned right-of-way. NW Natural Gas, Pacific Power, Century Link, North Lincoln Sanitary, Charter Cable and Coastcom Inc. pay franchise fees.

### Licenses and Permits, \$681,825, 1%

Lincoln City charges permitting fees for planning activities including building permits, plan reviews, annexation, building inspections, zoning appeals and system development charges. FY2023-24 revenues are significantly below budgeted amounts.

### Fines & Forfeitures, \$154,100, Less than 1%

Fines & forfeitures are revenues associated with City policing, court imposed fines and collection agency fees. FY2023-24 revenues are significantly below budgeted amounts.

### Intergovernmental Revenue, \$5,804,716, 6%

Intergovernmental revenues are monies obtained from other governments, including grants, shared taxes, liquor revenue allocation, state revenue sharing, 911 tax allocation, library service district revenue, urban renewal, and marijuana tax allocation.

### Charges for Services, \$13,179,476, 14%

Charges for services include water and sewer utility bills, lease revenue and community center and recreation fees. This budget includes a 6% increase in City utility fees (water & sewer), which is vital as it allows continued replacement of critical water and sewer infrastructure needs and helps address increased costs of construction materials. City funds also include three operations in the Internal Service Fund which charges out its services to various departments—vehicle maintenance, geographical information systems and information technology.

### Miscellaneous, \$2,751,344, 3%

Miscellaneous revenues contains some lease revenues, interest earnings, miscellaneous sewer charges, revenue from Chinook Casino, report fees, and other assorted small fees. Interest earnings are significantly higher than FY2023-24 budgeted amounts.

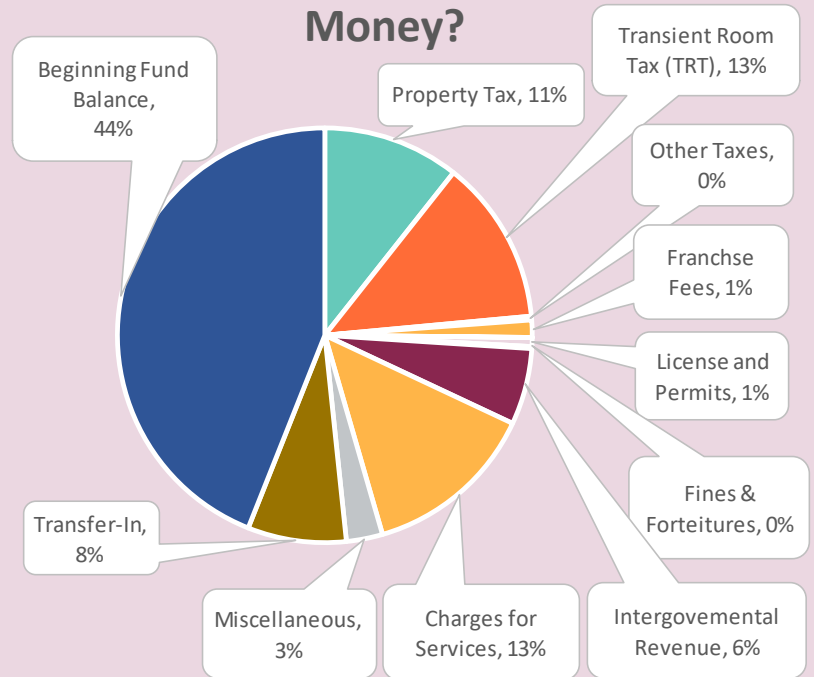
### Transfers-In, \$7,488,923, 8%

The City of Lincoln City budget is made up of funds which are self-balancing sets of accounts that are separated according to law, regulations and/or City purposes. Funds received in one fund can be used for expenditures in another fund if they are properly transferred and comply with revenue restrictions.

### Beginning Fund Balance, \$42,838,056, 44%

Each fund has its own beginning balance which is the accumulation of revenues over expenditures over time in that fund.

## Where does the City Get its Money?



**Total Expenditures & Fund Balance = \$97,416,780**

**Personnel Services, \$20,376,024, 21%**  
Personnel expenditures include salaries for full and part-time employees, overtime pay, on-call pay, FICA, Medicare taxes, workers compensation, unemployment reimbursement, medical and dental insurance, life insurance, long-term disability insurance and retirement.

Medical Insurance rates are increasing approximately 10% effective 01/01/25. PERS rates do not change in FY2024-25. COLA is proposed at 3.6% per union contracts.

This budget includes the following staffing changes:

- Addition of 1.0 FTE Recreation Center to cover existing staff
- Addition of Public Information Specialist 0.50 FTE
- Recreation Center Aquatics Lead from PT 0.90 to FT 1.00
- Addition of Planning consultation (temporary) 0.25 FTE

**Materials and Services, 16,197,644, 17%**

Materials and services account for the operational or maintenance costs for each department. Materials and services include contracted services, supplies, chemicals for the treatment plants, asphalt, pipe, etc. Equipment purchased in materials and services is distinguished from capital equipment in that it has a smaller dollar value (<\$5,000) and/or a shorter shelf life.

**Capital, \$29,209,919, 30%**

Capital purchases are long-term assets that are purchased by all funds. Capital purchases are assets that are used over a time period greater than a year, and cost more than \$5,000. Examples of capital purchases include buildings, vehicles, roads, pump stations, sidewalks, etc. This category does NOT include reserves that are in Capital funds.

**Debt Service, \$2,621,152, 3%**

Debt service is primarily contained in the facilities capital, water and sewer funds. The facilities capital fund pays the debt on the completed police department with the Transient Room Tax revenues it receives. Water rates pay for water equipment financing debt, and property taxes pay for the sewer bond fund debt. Also included in debt service are certain leased assets, such as postage machines and a copier, per recent GASB regulations.

**Transfers Out, \$7,488,923, 8%**

The budget is divided into funds that are self-balancing sets of accounts. Transfers are often used by a fund to pay for services provided by another fund, such as utility funds paying the general fund for administration, HR, finance, legal and other general fund costs. Transfers out, as with any other expense, are appropriated for through the budget process, and all transferred revenues must be used in compliance with revenue restrictions.

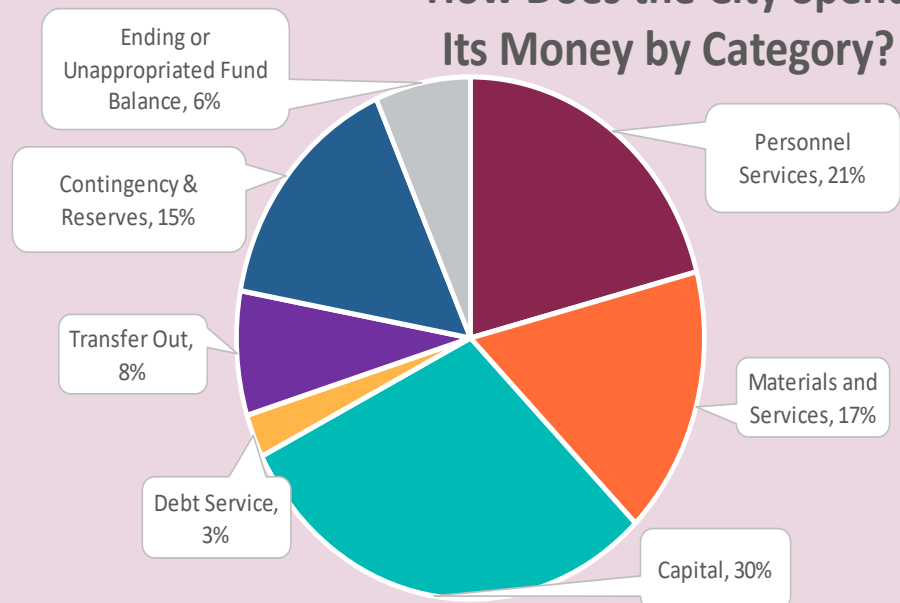
**Contingency & Reserves, \$15,100,139, 15%**

Contingency and capital reserve amounts can be used during the fiscal year to pay for goods and services that were not anticipated for during the budget process. However, the intent is that contingency and reserve funds, for the most part, will not be expended during the fiscal year.

**Ending Unappropriated Fund Balance, \$6,423,679, 7%**

Unappropriated fund balances are not available to be used during the budgeted fiscal year, except for expenditures resulting from civil disturbance, calamities, or natural disaster as defined in ORS 294.481. These funds are held for future years.

## How Does the City Spend Its Money by Category?



# The City of Lincoln City

## City Council



### CITY COUNCIL STRATEGIC PRIORITIES

Emergency  
Management  
Preparedness

Financial  
Health

Economic  
Development

Housing

Infrastructure

Environment



**Mitch Parson**  
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**Riley Hoagland**  
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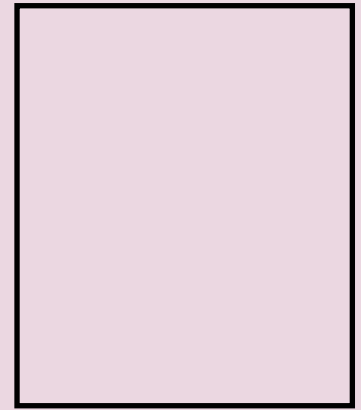
**Susan Wahlke**  
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**Judy Casper**  
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**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
BUDGET SUMMARY BY TYPE**

Tuesday, July 9, 2024

<b>DEPARTMENT/FUND</b>	<b>PROPERTY TAXES</b>	<b>OTHER TAXES</b>	<b>FRANCHISE FEES</b>	<b>FEES AND CHARGES</b>	<b>OTHER RESOURCES</b>	<b>BOND SALES</b>	<b>TOTAL TRANSFERS</b>	<b>BEGIN. FUND BALANCE</b>	<b>TOTAL RESOURCES</b>
GENERAL FUND	8,589,305	2,510,320	1,291,856	730,383	2,304,020	0	651,157	11,018,166	27,095,207
LINCOLN SQ OPERATIONS	0	0	0	0	323,044	0	267,766	311,143	901,953
FACILITIES CAPITAL FUND	0	988,202	0	0	35,346	0	0	915,727	1,939,275
VILLAGES CASCADE HEAD	0	0	0	0	4,000	0	0	328,256	332,256
INTERNAL SERVICE FUND	0	0	23,000	1,612,838	0	0	0	15,705	1,651,543
AGATE BEACH CLOSURE	0	0	0	0	0	0	0	483,679	483,679
% FOR ART	0	0	0	0	0	0	20,000	55,540	75,540
WORKFORCE HOUSING	0	0	0	0	35,000	0	0	318,947	353,947
EXPLORE LINCOLN CITY	0	4,743,368	0	0	300,000	0	0	7,721,719	12,765,087
PARKS & RECREATION CEN	0	1,976,403	0	511,610	252,700	0	0	1,754,532	4,495,245
PARKS CAPITAL	0	536,151	0	0	495,000	0	2,750,000	1,236,563	5,017,714
PARKS SDC IMP	0	0	0	105,742	33,000	0	0	482,450	621,192
PROPERTY ABATEMENT	0	0	0	0	2,004	0	0	232,211	234,215
UNBONDED ASSESSMENT	0	0	0	20,000	42,500	0	0	813,622	876,122
STREET OPERATIONS	0	1,976,403	0	35,000	75,000	0	0	1,020,089	3,106,492
STREET CAPITAL FUND	0	0	0	0	3,695,496	0	500,000	3,594,953	7,790,449
STREET SDC FUNDS	0	0	0	76,000	11,300	0	0	725,800	813,100
WATER UTILITY OPERATIO	0	0	0	4,874,333	123,400	0	0	580,172	5,577,905
WATER CAPITAL	0	0	0	153,000	384,000	0	1,300,000	2,629,434	4,466,434
SEWER UTILITY OPERATION	0	0	0	5,488,270	260,000	0	0	2,312,356	8,060,626
SEWER CAPITAL	0	0	0	276,250	209,500	0	2,000,000	5,928,557	8,414,307
SEWER BONDS	1,600,000	0	0	0	26,500	0	0	273,411	1,899,911
<b>TOTAL</b>	<b>10,189,305</b>	<b>12,730,847</b>	<b>1,314,856</b>	<b>13,883,426</b>	<b>8,611,810</b>	<b>0</b>	<b>7,488,923</b>	<b>42,753,032</b>	<b>96,972,199</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
BUDGET SUMMARY BY TYPE**

Tuesday, July 9, 2024

DEPARTMENT/FUND	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	SPECIAL PAYMENTS	TOTAL TRANSFERS	CONTINGENC IES	UNAPP FUND BALANCE	TOTAL EXPENDITURES
CITY COUNCIL	0	83,342	0	0	0	0	0	0	83,342
CITY ADMINISTRATION	1,016,291	259,859	0	0	0	0	0	0	1,276,150
FINANCE	816,511	330,017	0	0	0	0	0	0	1,146,528
LIBRARY	1,091,961	339,338	0	0	0	0	0	0	1,431,299
MUNICIPAL COURT	96,559	16,347	0	0	0	0	0	0	112,906
CITY ATTORNEY	317,424	59,355	0	0	0	0	0	0	376,779
PLANNING	514,726	137,141	0	5,390	0	0	0	0	657,257
BUILDING INSPECTION	150,284	385,124	0	0	0	0	0	0	535,408
ECONOMIC DEVELOPMENT	401,762	1,072,654	0	0	0	0	0	0	1,474,416
POLICE	5,641,328	1,154,520	0	33,242	0	0	0	0	6,829,090
DISPATCH CENTER	1,326,768	258,411	0	0	0	0	0	0	1,585,179
CITY HALL OPERATIONS	152,322	1,060,650	0	4,180	0	3,357,551	1,012,150	6,000,000	11,586,853
LINCOLN SQ OPERATIONS	222,305	414,032	0	0	0	0	265,616	0	901,953
FACILITIES CAPITAL FUND	0	0	1,320,000	614,275	0	5,000	0	0	1,939,275
VILLAGES CASCADE HEAD	0	272,848	0	0	0	0	59,408	0	332,256
INTERNAL SERVICE FUND	961,517	571,139	82,000	0	0	0	36,887	0	1,651,543
AGATE BEACH CLOSURE	0	60,000	0	0	0	0	0	423,679	483,679
% FOR ART	0	5,000	70,540	0	0	0	0	0	75,540
WORKFORCE HOUSING	0	78,805	275,142	0	0	0	0	0	353,947
EXPLORE LINCOLN CITY	806,349	2,686,523	3,460,000	1,632	0	90,467	5,720,116	0	12,765,087
PARKS OPERATIONS	949,366	652,641	105,000	0	0	51,984	691,706	0	2,450,697
RECREATION CENTER	1,549,955	494,593	0	0	0	0	0	0	2,044,548
PARKS CAPITAL	0	0	5,017,714	0	0	0	0	0	5,017,714
PARKS SDC IMP	0	0	621,192	0	0	0	0	0	621,192
PROPERTY ABATEMENT	0	234,215	0	0	0	0	0	0	234,215
UNBONDED ASSESSMENT	0	0	876,122	0	0	0	0	0	876,122
STREET OPERATIONS	856,928	1,281,038	480,000	841	0	120,532	367,153	0	3,106,492
STREET CAPITAL FUND	0	500,000	7,285,449	0	0	5,000	0	0	7,790,449
STREET SDC FUNDS	0	0	813,100	0	0	0	0	0	813,100
WATER UTILITY OPERATIO	1,781,732	1,343,055	130,000	60,841	0	1,610,365	651,912	0	5,577,905
WATER CAPITAL	0	0	4,461,434	0	0	5,000	0	0	4,466,434
SEWER UTILITY OPERATION	1,793,126	2,484,917	485,500	840	0	2,238,024	1,058,219	0	8,060,626
SEWER CAPITAL	0	0	8,409,307	0	0	5,000	0	0	8,414,307
SEWER BONDS	0	0	0	1,899,911	0	0	0	0	1,899,911
<b>TOTAL</b>	20,447,214	16,235,564	33,892,500	2,621,152	0	7,488,923	9,863,167	6,423,679	96,972,199

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
TAX LEVY CALCULATIONS**

Thursday, March 28, 2024

	<b>TOTAL</b>	<b>GENERAL FUND</b>	<b>SEWER BOND FUND</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	\$26,338,088	\$24,438,177	\$1,899,911
<b>Less: Budget Resources Except Taxes to be Levied</b>	16,148,783	15,848,872	299,911
<b>Taxes Necessary to Balance the Budget</b>	\$10,189,305	\$8,589,305	\$1,600,000
<b>Add Taxes Estimated not to be Received</b>	536,280	452,069	84,211
<b>Necessary Taxes</b>	\$10,725,585	\$9,041,374	\$1,684,211
<b>Permanent Tax Rate</b>		\$4.0996	

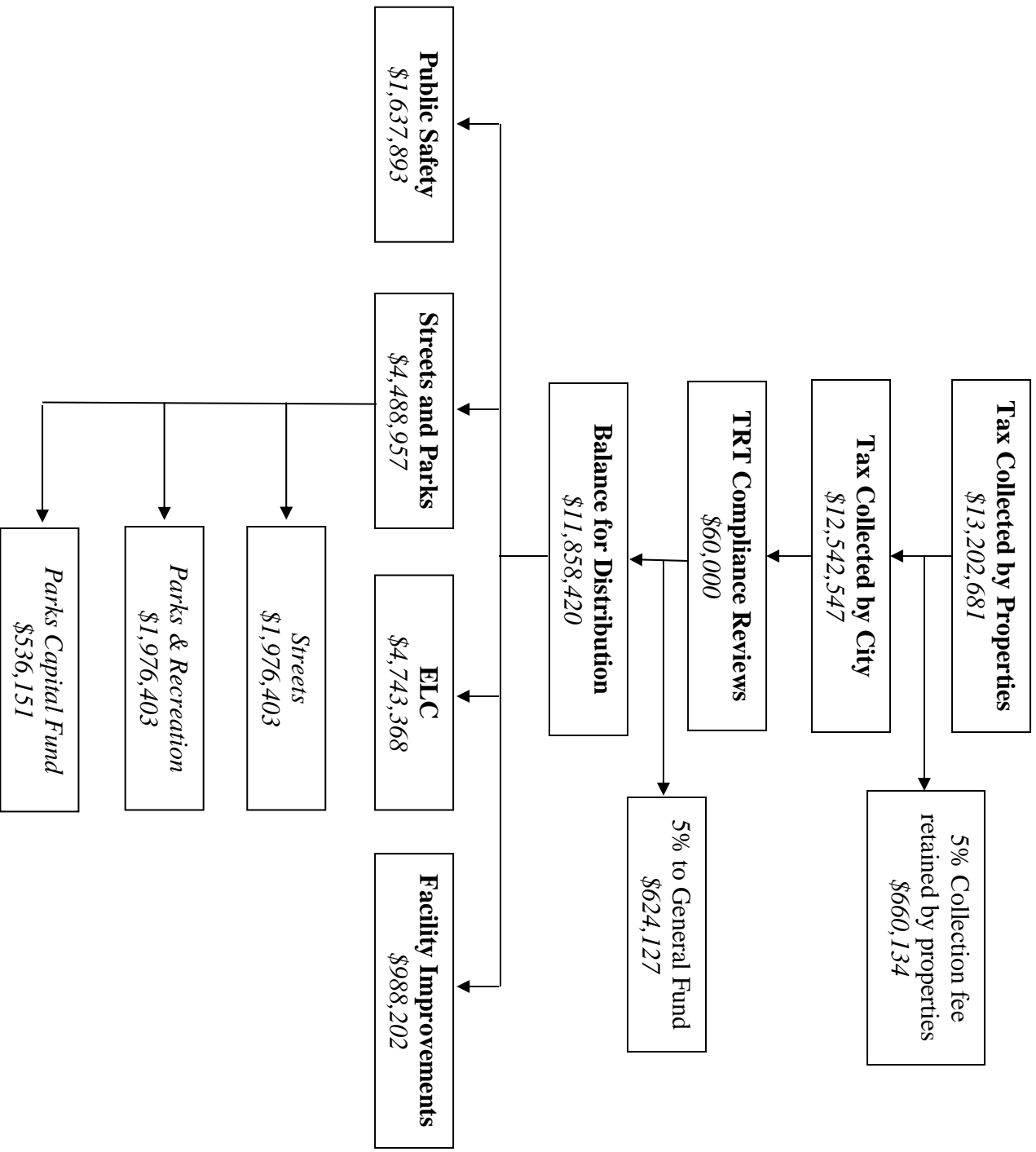
<b>PROPERTY TAX PROJECTION:</b>		
<b>Assessed Value 2023-24</b>	\$2,190,782,020	\$2,190,782,020
<b>Estimated Net Increased in Assessed Value</b>	3.00%	3.00%
<b>Assessed Value</b>	2,256,505,481	2,256,505,481
<b>Less: Urban Renewal Assessed Value</b>	51,077,142	0
<b>Estimated Assessed Value for FY2024-25</b>	\$2,205,428,339	\$2,256,505,481
<b>Permanent Tax Rate - General Fund</b>	\$4.0996	
<b>Est. Tax Rate - Bonded Indebtedness</b>		\$0.74638
<b>Necessary Taxes</b>	\$9,041,374	\$1,684,211
<b>Less Amount not to be Collected: 5%</b>	(\$452,069)	(\$84,211)
<b>Estimated Taxes to be Collected</b>	\$8,589,305	\$1,600,000

CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-25  
LONG TERM DEBT AMORTIZATION

FISCAL YEAR	Columbia Bank Phase 1 2014 Water FF&C CITY		Bank Of America 2011 SEWER G. O.		Paying Agent U.S. Bank 2013 G.O. SEWER ADVANCED REFUNDING		2018 POLICE BLDG FF&C CITY		2018 SEWER VACTOR		2019 WATER HYDRO		TOTAL PRINCIPAL	TOTAL PRINCIPAL
	PRINCIPAL	INTEREST 2.81%	PRINCIPAL	INTEREST 4.10%	PRINCIPAL	INTEREST 2.44%	PRINCIPAL	INTEREST 3.85%	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	INTEREST	
2023-24	435,000	12,427	568,205	57,761	850,000	166,150	230,000	385,775	119,973	5,027	46,830	3,843	2,880,990	2,250,008
<i>Not in Totals</i>														
2024-25			591,862	34,104	875,000	148,088	240,000	374,275			57,876	2,124	2,323,329	1,764,738
2025-26			460,013	9,462	900,000	128,400	255,000	362,275					2,115,150	1,615,013
2026-27					925,000	107,025	265,000	349,525					1,646,550	1,190,000
2027-28					950,000	83,900	280,000	336,275					1,650,175	1,230,000
2028-29					1,010,000	60,150	295,000	322,275					1,687,425	1,305,000
2029-30					995,000	29,850	305,000	307,525					1,637,375	1,300,000
2030-31							315,000	298,375					613,375	315,000
2031-32							325,000	288,531					613,531	325,000
2032-33							335,000	277,969					612,969	335,000
2033-34							350,000	267,081					617,081	350,000
2034-35							360,000	254,831					614,831	360,000
2035-36							375,000	242,231					617,231	375,000
2036-37							385,000	228,638					613,638	385,000
2037-38							400,000	214,200					614,200	400,000
2038-39							415,000	199,200					614,200	415,000
2039-40							430,000	182,600					612,600	430,000
2040-41							450,000	165,400					615,400	450,000
2042-48	-	-	-	-	-	-	3,685,000	613,000	-	-	-	-	4,298,000	3,685,000
	-	-	1,051,875	43,566	5,655,000	557,413	9,465,000	5,284,206	-	-	57,876	2,124	22,117,060	16,229,751
REPAYMENT SOURCE	WATER REVENUES	PROPERTY SEWER REVENUES	TAX REVENUES	PROPERTY SEWER REVENUES	TAX REVENUES	FACILITIES TRANSIENT	CAPITAL ROOM TAX	SEWER REVENUES	WATER REVENUES					

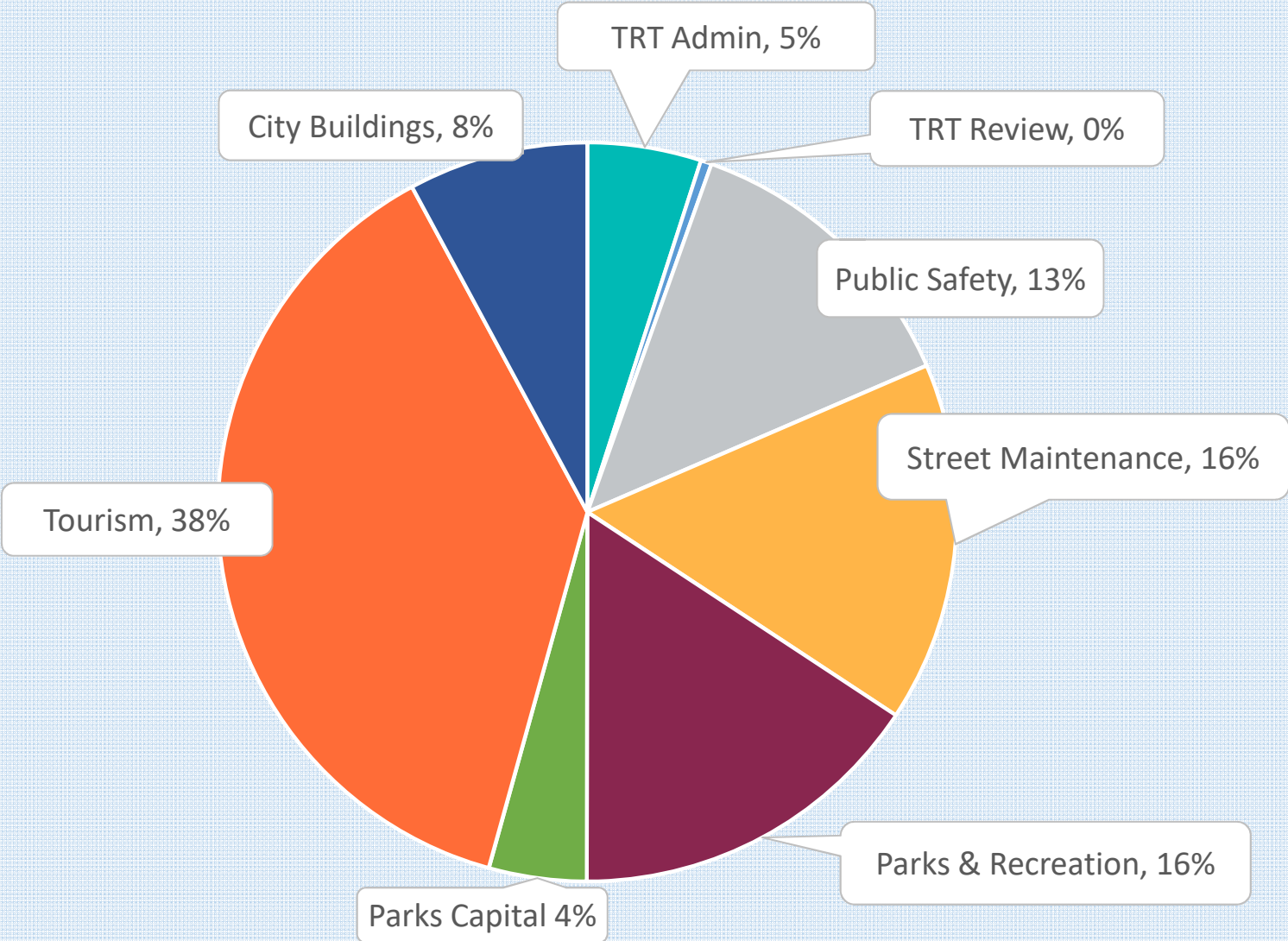
**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025**

**TRANSIENT ROOM TAX COLLECTION AND DISTRIBUTION ESTIMATES**



Historical TRT Collected by City						
FY2017-18	FY2018-19	FY2019-20	FY2020-21	FY2021-22	FY2022-23	FY2023-24 Est
\$7,039,872	\$7,338,392	\$5,958,385	\$9,655,682	\$10,541,426	\$10,223,349	\$12,542,547

# What do Transient Room Tax Revenues Fund ?



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
GENERAL FUND SUMMARY**

Wednesday, July 10, 2024

<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>BUDGET FY 2023-24</b>		<b>ESTIMATE FY 2023-24</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY2024-25</b>
<b>RESOURCES</b>							
10,531,613	10,608,782	11,840,636	TAXES	10,980,941	11,382,957	11,382,957	11,382,957
1,729,500	1,963,300	1,814,400	FEES, LICENSES, PERMITS	1,780,176	1,938,681	1,938,681	1,938,681
0	650	0	CHARGES FOR SERVICES	0	0	0	0
879,312	839,701	838,800	INTER-GOVERNMENTAL	873,643	978,796	978,796	978,796
238,980	198,446	252,240	FINES & FORFEITURES	151,114	154,100	154,100	154,100
642,838	910,760	591,976	MISCELLANEOUS REVENUE	1,087,741	971,350	971,350	971,350
0	0	74,845	OTHER RESOURCES	0	0	0	0
625,394	1,216,345	684,760	TRANSFERS IN	718,332	651,157	651,157	651,157
9,273,013	9,724,567	11,034,568	BEGINNING FUND BALANCE	11,323,621	11,018,166	11,018,166	11,018,166
<b>23,920,650</b>	<b>25,462,551</b>	<b>27,132,225</b>	<b>TOTAL RESOURCES</b>	<b>26,915,568</b>	<b>27,095,207</b>	<b>27,095,207</b>	<b>27,095,207</b>
<b>EXPENDITURES</b>							
33,265	71,051	72,568	CITY COUNCIL	61,850	83,342	83,342	83,342
872,719	923,510	1,078,547	CITY ADMINISTRATION	953,921	1,233,040	1,276,150	1,276,150
862,031	927,830	1,070,103	FINANCE	1,013,542	1,146,528	1,146,528	1,146,528
1,060,851	1,183,339	1,338,186	LIBRARY	1,272,205	1,421,299	1,431,299	1,431,299
110,642	88,271	107,493	MUNICIPAL COURT	102,352	112,906	112,906	112,906
262,117	301,997	395,027	CITY ATTORNEY	247,447	376,779	376,779	376,779
571,785	509,514	582,846	PLANNING	582,427	651,257	657,257	657,257
495,934	580,719	545,726	BUILDING INSPECTION	380,782	535,408	535,408	535,408
827,549	1,038,260	1,584,876	ECONOMIC DEVELOPMENT	1,364,546	1,474,416	1,474,416	1,474,416
5,331,835	5,528,533	6,979,203	POLICE	6,180,279	6,829,090	6,829,090	6,829,090
1,206,667	1,287,722	1,598,021	DISPATCH CENTER	1,470,363	1,585,179	1,585,179	1,585,179
387,277	370,059	1,188,208	CITY HALL OPERATIONS	742,770	1,217,152	1,217,152	1,217,152
2,173,411	1,328,125	1,756,668	TRANSFERS OUT	1,524,918	3,357,551	3,357,551	3,357,551
<b>14,196,083</b>	<b>14,138,929</b>	<b>18,297,472</b>	<b>TOTAL EXPENDITURES</b>	<b>15,897,402</b>	<b>20,023,947</b>	<b>20,083,057</b>	<b>20,083,057</b>
<b>ENDING FUND BALANCE</b>							
0	0	2,834,753	CONTINGENCY	0	1,071,260	1,012,150	1,012,150
9,724,567	11,323,621	6,000,000	UNAPPROPRIATED FUND BALANCE	11,018,166	6,000,000	6,000,000	6,000,000
<b>9,724,567</b>	<b>11,323,621</b>	<b>8,834,753</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>11,018,166</b>	<b>7,071,260</b>	<b>7,012,150</b>	<b>7,012,150</b>
451,554	1,599,054	-2,199,815	<i>Excess of Resources over Expenditures</i>	-305,455	-3,946,906	-4,006,016	-4,006,016

City of Lincoln City

General Fund Financial I  
FY2024-25 Budget

Remaining  
UR Sunset 20%      First YR Roads  
.End URA

TRT Rate  
Increase

	Actual	Actual	Actual	Estimate	Proposed	Projected					
	FY20-21	FY21-22	FY22-23	FY23-24		FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	
PROPERTY TAXES	7,563,527	8,099,785	8,292,813	8,500,659	8,777,605	9,084,821	9,402,790	9,731,888	10,072,504	10,425,041	3.5%
TRANSIENT ROOM TAXE	1,902,514	2,102,207	2,015,186	2,197,020	2,322,020	2,438,121	2,560,027	2,688,028	2,822,430	2,963,551	5.0%
FRANCHISE FEES	1,081,537	1,095,183	1,199,838	1,291,007	1,291,856	1,317,693	1,344,047	1,370,928	1,398,346	1,426,313	2.0%
PLANNING & BLDG	333,206	515,597	634,562	350,719	500,300	525,315	551,581	579,160	608,118	638,524	5.0%
LICENSES & PERMITS	392,072	432,962	429,682	421,712	429,857	434,156	438,497	442,882	447,311	451,784	1.0%
INTERGOVERNMENTAL	1,014,596	879,312	839,701	873,643	978,796	1,017,948	1,058,666	1,101,012	1,145,053	1,190,855	4.0%
FINES AND FORFETS	228,338	238,980	198,446	151,114	154,100	158,723	163,485	168,389	173,441	178,644	3.0%
INTEREST INCOME	73,386	67,053	379,663	537,774	530,000	535,300	540,653	546,060	551,520	557,035	1.0%
MISCELLANEOUS	566,493	591,164	531,747	549,967	441,350	456,797	472,785	489,333	506,459	524,185	3.5%
TRANSFERS IN	608,709	625,394	766,345	718,332	651,157	670,692	690,812	711,537	732,883	754,869	3.0%
<b>TOTAL REVENUES</b>	<b>13,764,377</b>	<b>14,647,637</b>	<b>15,287,984</b>	<b>15,591,947</b>	<b>16,077,041</b>	<b>16,639,566</b>	<b>17,223,343</b>	<b>17,829,216</b>	<b>18,458,065</b>	<b>19,110,803</b>	
<b>EXPENDITURES</b>											
CITY COUNCIL	28,069	33,265	71,051	61,850	83,342	87,509	91,885	96,479	101,303	106,368	5.0%
CITY ADMIN	933,526	872,719	923,510	953,921	1,203,040	1,263,192	1,326,352	1,392,669	1,462,303	1,535,418	5.0%
FINANCE	812,972	862,031	927,830	1,013,542	1,146,528	1,180,924	1,216,352	1,252,842	1,290,427	1,329,140	3.0%
LIBRARY	1,053,852	1,060,851	1,183,339	1,272,205	1,421,299	1,492,364	1,566,982	1,645,331	1,727,598	1,813,978	5.0%
MUNICIPAL COURT	112,807	110,642	88,271	102,352	112,906	119,680	126,861	134,473	142,541	151,094	6.0%
CITY ATTORNEY	284,348	262,117	301,997	247,447	376,779	405,037	435,415	468,071	503,177	540,915	7.5%
PLANNING	457,521	571,785	509,514	582,427	651,257	677,307	704,400	732,576	761,879	792,354	4.0%
BUILDING INSPECTION	351,539	495,934	580,719	380,782	535,408	615,719	708,077	814,289	936,432	1,076,897	15.0%
ECONOMIC DEVELOPME	291,667	814,824	1,038,260	1,364,546	1,474,416	1,338,137	1,405,044	1,475,296	1,549,061	1,626,514	5.0%
POLICE	5,313,962	4,996,333	5,333,255	5,793,394	6,829,090	7,238,835	7,673,166	8,133,555	8,621,569	9,138,863	6.0%
DISPATCH	1,090,725	1,110,345	1,287,722	1,403,055	1,585,179	1,688,216	1,797,950	1,914,816	2,039,279	2,171,833	6.5%
CITY HALL OPERATIONS	493,552	349,419	340,437	709,636	1,017,152	1,047,667	1,079,097	1,111,469	1,144,814	1,179,158	3.0%
TRANSFER LINCOLN SQ	95,557	98,424	101,377	104,418	107,551	110,778	114,101	117,524	121,050	124,681	3.0%
<b>TOTAL OPERATIONAL</b>	<b>11,320,097</b>	<b>11,638,689</b>	<b>12,687,281</b>	<b>13,989,575</b>	<b>16,543,947</b>	<b>17,265,365</b>	<b>18,245,679</b>	<b>19,289,391</b>	<b>20,401,431</b>	<b>21,587,211</b>	
CAPITAL OUTLAY	51,543	482,407	224,900	487,327	300,000	350,000	350,000	350,000	350,000	350,000	2.0%
TRANSFER STREETS	275,000	283,250	601,748	370,500	500,000	515,000	530,450	546,364	562,754	579,637	3.0%
TRANSFER PARKS/REC	106,650	404,178	225,000	500,000	2,750,000	375,000	386,250	397,838	409,773	422,066	3.0%
TRANSFER SEWER	0	1,200,000	-450,000	0	0	0	0	0	0	0	
TRANSFER VILLAGES	0	0	150,000	350,000	0	15,000	15,450	15,914	16,391	16,883	3.0%
TRANSFER OTHER	1,050,000	187,559	250,000	200,000	0	0	0	0	0	0	
<b>TOTAL EXPENDITURES</b>	<b>12,803,290</b>	<b>14,196,083</b>	<b>13,688,929</b>	<b>15,897,402</b>	<b>20,093,947</b>	<b>18,520,365</b>	<b>19,527,829</b>	<b>20,599,505</b>	<b>21,740,349</b>	<b>22,955,796</b>	
<b>CHANGE TO FUND BAL</b>	<b>961,088</b>	<b>451,554</b>	<b>1,599,054</b>	<b>-305,455</b>	<b>-4,016,906</b>	<b>-1,880,799</b>	<b>-2,304,486</b>	<b>-2,770,289</b>	<b>-3,282,284</b>	<b>-3,844,993</b>	
BEGINNING BALANCE	8,311,926	9,273,013	9,724,567	11,323,621	11,018,166	7,001,260	5,120,461	2,815,975	45,686	-3,236,598	
<b>ENDING FUND BALANCE</b>	<b>9,273,013</b>	<b>9,724,567</b>	<b>11,323,621</b>	<b>11,018,166</b>	<b>7,001,260</b>	<b>5,120,461</b>	<b>2,815,975</b>	<b>45,686</b>	<b>-3,236,598</b>	<b>-7,081,592</b>	
% change to FB	11.6%	4.9%	16.4%	13.3%	-36.5%	-26.9%	-45.0%	-98.4%	-7184.5%	118.8%	
Months Operations	9.8	10.0	10.7	9.5	5.1	3.6	1.9	0.0	(1.9)	(3.9)	

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-000-RESOURCES**

Wednesday, July 10, 2024

<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>BUDGET FY 2023-24</b>		<b>ESTIMATE FY 2023-24</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2024-25</b>
<b>RESOURCES</b>							
<b>TAXES</b>							
7,820,254	8,119,124	8,235,453	4101010	8,314,250	8,589,305	8,589,305	8,589,305
271,342	173,689	253,300	4101020	186,409	188,300	188,300	188,300
8,189	0	0	4101030	0	0	0	0
15,378	0	0	4102010	0	0	0	0
57,063	26,031	60,000	4105014	60,000	60,000	60,000	60,000
524,218	509,866	673,374	4105015	624,127	624,127	624,127	624,127
1,520,926	1,479,289	2,341,909	4105020	1,432,893	1,432,893	1,432,893	1,432,893
0	0	0	4105032	80,000	205,000	205,000	205,000
892	1,305	0	4111010	0	0	0	0
310,147	295,461	274,600	4111015	279,332	279,332	279,332	279,332
3,204	4,017	2,000	4111050	3,930	4,000	4,000	4,000
10,531,613	10,608,782	11,840,636		10,980,941	11,382,957	11,382,957	11,382,957
<b>TOTAL TAXES</b>							
<b>FEES, LICENSES, PERMITS</b>							
189,040	217,956	200,000	4201001	261,098	270,000	270,000	270,000
538,890	586,901	519,800	4201002	657,538	644,400	644,400	644,400
24,940	18,212	17,200	4201003	14,820	14,100	14,100	14,100
134,442	156,757	157,200	4201004	168,820	177,300	177,300	177,300
195,310	192,651	191,600	4201005	173,603	168,400	168,400	168,400
11,735	23,008	31,000	4201006	12,530	15,000	15,000	15,000
-4,848	236	275	4201007	156	156	156	156
5,675	4,117	5,400	4201008	2,442	2,500	2,500	2,500
187,302	292,938	237,200	4202001	126,988	133,300	133,300	133,300
-238	246	0	4202002	0	0	0	0
10,828	18,064	22,000	4202003	7,935	9,000	9,000	9,000
960	320	1,000	4202005	1,000	1,000	1,000	1,000
44,030	38,147	30,300	4202008	38,621	39,400	39,400	39,400
150	250	275	4202010	250	250	250	250
0	0	0	4202011	0	72,500	72,500	72,500
0	0	0	4202012	0	72,500	72,500	72,500
197,889	217,531	203,900	4202020	124,995	131,200	131,200	131,200

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-000-RESOURCES**

Wednesday, July 10, 2024

<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>BUDGET FY 2023-24</b>		<b>ESTIMATE FY 2023-24</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2024-25</b>	
29,975	16,440	21,000	4202024	SITE PLAN REVIEW	11,180	1,300	1,300	1,300
4,757	0	2,000	4202030	PLANNED UNIT DEVELOP (PUD)	0	0	0	0
6,952	6,500	6,000	4202031	SUB-DIVISION FEES	3,500	3,850	3,850	3,850
2,250	900	2,000	4202032	VARIANCES	0	0	0	0
4,000	0	1,000	4202033	ZONING CHANGES	0	0	0	0
3,950	0	750	4202034	CONDITIONAL USE PERMIT	1,000	1,000	1,000	1,000
2,742	3,300	3,100	4202038	SIGN PERMITS	3,400	3,400	3,400	3,400
19,300	39,176	27,000	4202042	PLANNING REVIEW & INSPECTIONS	31,600	31,600	31,600	31,600
500	500	0	4202044	FLOOD PLAIN DEVELOPMENT REVI	0	0	0	0
250	250	0	4202090	APPEALS	250	0	0	0
4,195	4,645	2,500	4208001	LIQUOR LICENSE	4,125	4,125	4,125	4,125
21,269	20,414	20,100	4208100	BURGLAR ALARM PERMITS	20,589	20,800	20,800	20,800
0	450	300	4208151	SPECIAL EVENTS PERMITS	300	300	300	300
90,932	101,940	109,500	4208201	VACATION RENTAL PERMIT	112,248	120,100	120,100	120,100
50	50	0	4208203	VRD REINSPECTION FEE	0	0	0	0
1,324	1,050	1,000	4208301	HOME OCCUPATION PERMIT APPLIC	838	850	850	850
600	350	1,000	4208801	TAXICAB DRIVER'S PERMITS	350	350	350	350
350	0	0	4208802	TAXICAB VEHICLE CERTIFICATES	0	0	0	0
1,729,500	1,963,300	1,814,400		TOTAL FEES, LICENSES, PERMITS	1,780,176	1,938,681	1,938,681	1,938,681
				CHARGES FOR SERVICES				
0	650	0	4640001	SPECIAL RECREATION PROGRAMS	0	0	0	0
0	650	0		TOTAL CHARGES FOR SERVICES	0	0	0	0
				INTER-GOVERNMENTAL				
0	0	0	4301800	FEDERAL GRANTS	50,000	150,000	150,000	150,000
53,618	0	0	4302000	STATE GRANTS	0	0	0	0
7,557	7,425	7,100	4302001	CIGARETTE TAX ALLOCATION	6,486	6,200	6,200	6,200
179,610	202,634	186,400	4302002	LIQUOR REVENUE ALLOCATION	192,841	198,600	198,600	198,600
185,197	212,729	203,900	4302003	STATE REVENUE SHARING	178,895	192,604	192,604	192,604
0	0	0	4302081	RECREATION GRANT	0	0	0	0
85,799	68,431	92,000	4302120	9-1-1 TAX ALLOCATION	96,196	94,000	94,000	94,000
3,288	16,367	7,500	4302121	POLICE GRANTS AND REIMBURSEM	5,000	6,000	6,000	6,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-000-RESOURCES**

Wednesday, July 10, 2024

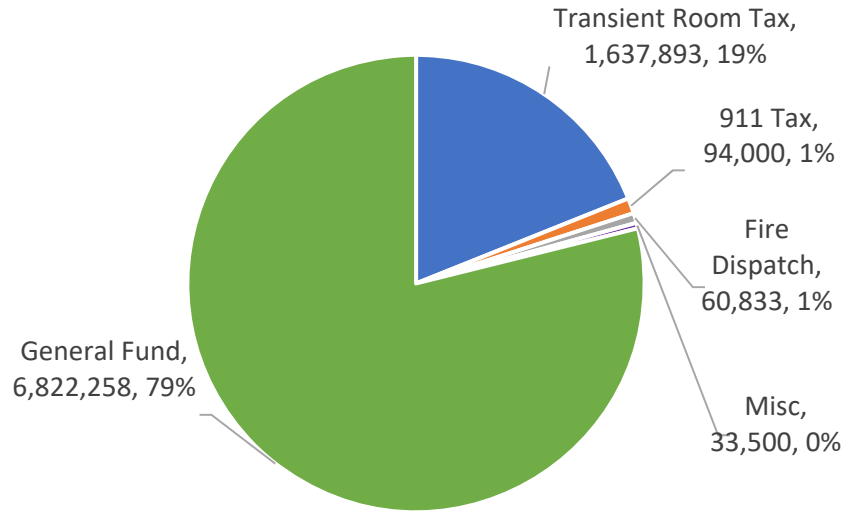
<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>BUDGET FY 2023-24</b>		<b>ESTIMATE FY 2023-24</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2024-25</b>
21,529	12,827	15,000	4302122 OTHER POLICE REVENUE	15,000	15,000	15,000	15,000
6,272	4,277	1,300	4302130 LIBRARY GRANTS	1,255	1,255	1,255	1,255
282,362	258,769	267,106	4303130 LIBRARY SERVICE DISTRICT	267,106	254,304	254,304	254,304
0	0	0	4303140 LINCOLN COUNTY	2,370	0	0	0
54,080	56,243	58,494	4304201 FIRE DISPATCHING	58,494	60,833	60,833	60,833
879,312	839,701	838,800	TOTAL INTER-GOVERNMENTAL	873,643	978,796	978,796	978,796
			<b>FINES &amp; FORFEITURES</b>				
194,665	162,316	219,000	4501001 FINES & FORFEITURES	122,422	126,100	126,100	126,100
5,815	4,019	4,000	4501003 COURT COSTS	8,882	7,000	7,000	7,000
7,801	4,482	2,500	4501118 COLLECTION FEES RECEIVED	3,917	4,000	4,000	4,000
-7,624	-5,077	-2,500	4501120 COLLECTION AGENCY FEES	-3,917	-4,000	-4,000	-4,000
38,023	32,359	29,000	4501121 STATE COURT COLLECTIONS	19,605	21,000	21,000	21,000
0	0	0	4501301 RESTITUTION	100	0	0	0
226	152	0	4550001 LIBRARY FINES	45	0	0	0
0	75	0	4560001 INVESTIGATION FEE	0	0	0	0
75	120	240	4560002 CODE ENFORCEMENT FINES	60	0	0	0
238,980	198,446	252,240	TOTAL FINES & FORFEITURES	151,114	154,100	154,100	154,100
			<b>MISCELLANEOUS REVENUE</b>				
5,300	3,400	4,000	4601009 POLICE IMPOUNDMENT FEE	4,950	5,000	5,000	5,000
5,546	4,636	4,200	4601010 POLICE REPORT FEE	7,759	7,500	7,500	7,500
270,579	273,093	275,427	4601020 CHINOOK WINDS CASINO	275,427	277,427	277,427	277,427
73,011	57,014	62,700	4601050 LAND LEASE	62,700	62,700	62,700	62,700
2,693	13,351	0	4601051 LEASE INCOME	4,436	4,436	4,436	4,436
0	6,646	0	4601052 GROUND LEASE INCOME: 4C'S	27,766	28,000	28,000	28,000
12,401	14,349	14,349	4601160 GLASS STUDIO (RENT INCOME)	14,349	16,062	16,062	16,062
19,827	16,738	20,500	4601905 RECORDING FEES	13,053	15,000	15,000	15,000
1	6	0	4601909 Cash over/short	0	0	0	0
26,675	21,186	10,000	4601910 OTHER REVENUE	15,000	10,000	10,000	10,000
61,509	356,152	185,000	4610001 INTEREST ALLOCATED	522,507	515,000	515,000	515,000
1,386	5,211	5,000	4610002 INTEREST DIRECT	15,267	15,000	15,000	15,000
4,159	18,300	4,159	4610087 INTEREST INCOME LEASES	0	0	0	0

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-000-RESOURCES**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
0	7,333	0	4650004 LOAN REPAYMENTS	11,000	11,000	11,000	11,000
2,950	15,417	0	4650005 SALE OF EQUIPMENT	9,562	0	0	0
39,362	0	0	4650006 SALE OF LAND	0	0	0	0
0	248	0	4660001 LIBRARY USER / ROOM FEES	180	0	0	0
2,247	3,423	3,000	4660002 LIBRARY PRINTING	3,074	3,150	3,150	3,150
936	1,166	1,000	4660011 MATL. REPLACE FEE -LOST BOOKS	907	1,000	1,000	1,000
105	138	75	4660101 REPLACEMENT -LOST LIBRARY CA	75	75	75	75
2	3	0	4661909 Cash over/short (Library)	77	0	0	0
72,219	71,774	2,566	4690010 INSURANCE CLAIMS/REFUNDS	98,461	0	0	0
0	12,052	0	4690015 CIS WELLNESS INCENTIVE PROGRA	0	0	0	0
103	9,124	0	4690503 FRIENDS FOUNDATION REIMB	1,191	0	0	0
41,830	0	0	4690504 K-9 PROGRAM REVENUE	0	0	0	0
642,838	910,760	591,976	TOTAL MISCELLANEOUS REVENUE	1,087,741	971,350	971,350	971,350
OTHER RESOURCES							
0	0	74,845	4802101 SUBSCRIPTION ASSET FINANCING	0	0	0	0
0	0	74,845	TOTAL OTHER RESOURCES	0	0	0	0
TRANSFERS IN							
0	0	0	4701230 TRANSIENT ROOM TAX TRANSFER	33,573	0	0	0
24,500	49,000	50,470	4701265 TRANSFER FROM PARKS MAINT FU	50,470	51,984	51,984	51,984
0	550,000	0	4701781 TRANSFER FROM SEWER CAPITAL	0	0	0	0
41,194	42,430	43,703	4701822 TRANSFER FROM ELC (VCB) FUND	43,703	45,014	45,014	45,014
75,296	77,555	79,882	4702220 TRANSFER FROM STREET FUND	79,882	82,278	82,278	82,278
52,568	52,568	52,569	4702470 LOAN-SDC IMPROVEMENT TRF IN	52,568	0	0	0
249,019	256,490	264,185	4702770 TRANSFER FROM WATER FUND	264,185	272,111	272,111	272,111
182,817	188,302	193,951	4702780 TRANSFER FROM SEWER FUND	193,951	199,770	199,770	199,770
625,394	1,216,345	684,760	TOTAL TRANSFERS IN	718,332	651,157	651,157	651,157
BEGINNING FUND BALANCE							
9,273,013	9,724,567	11,034,568	4890010 BEGINNING BALANCE	11,323,621	11,018,166	11,018,166	11,018,166
9,273,013	9,724,567	11,034,568	TOTAL BEGINNING FUND BALANCE	11,323,621	11,018,166	11,018,166	11,018,166
<b>23,920,650</b>	<b>25,462,551</b>	<b>27,132,225</b>	<b>TOTAL RESOURCES</b>	<b>26,915,568</b>	<b>27,095,207</b>	<b>27,095,207</b>	<b>27,095,207</b>

### Police Revenues



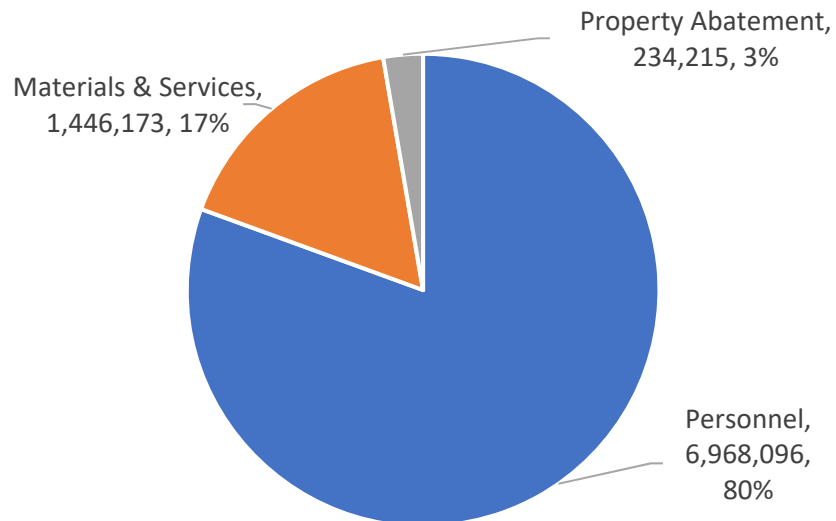
## Police Services at a Glance

Police Services consist of Police, 911 Dispatch, and Property Abatement.

The Budget includes the following:

- Funds to upgrade police handguns
- Ongoing funding for narcotics detective position (expected to be staffed in the upcoming budget year) and related equipment expenses
- Addition of “Cordico” first responder wellness program
- No additional personnel requests
- No Police/Dispatch capital projects or purchases

### Police Expenditures



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-051-POLICE**

Wednesday, July 10, 2024

<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>BUDGET FY 2023-24</b>		<b>ESTIMATE FY 2023-24</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2024-25</b>
<b>POLICE</b>							
<b>PERSONAL SERVICES</b>							
2,415,251	2,656,495	3,219,213	6101100 SALARIES	2,794,642	3,343,399	3,343,399	3,343,399
213,481	242,227	239,321	6103012 OVERTIME	254,744	239,925	239,925	239,925
194,551	216,161	264,578	6105011 FICA/MEDICARE	221,470	274,124	274,124	274,124
79,098	66,714	77,410	6105012 WORKERS' COMP	65,891	116,216	116,216	116,216
0	6,013	13,834	6105014 OR PAID FAMILY LEAVE	11,052	14,333	14,333	14,333
613,784	578,652	742,420	6106011 MEDICAL & DENTAL INSURANCE	640,751	754,938	754,938	754,938
1,516	1,250	1,365	6106012 LIFE INSURANCE	1,355	1,365	1,365	1,365
5,539	4,176	7,125	6106013 LONG-TERM DISABILITY INS.	5,104	7,750	7,750	7,750
659,030	665,426	833,912	6106014 RETIREMENT	669,643	851,278	851,278	851,278
9,253	1,847	0	6106015 DEFERRED COMPENSATION	0	0	0	0
0	0	15,000	6107011 PAID VACATION POLICE	30,000	30,000	30,000	30,000
2,000	3,000	8,000	6108001 RELOCATION ALLOW/HIRING BONU	3,000	8,000	8,000	8,000
4,193,503	4,441,962	5,422,178	TOTAL PERSONAL SERVICES	4,697,652	5,641,328	5,641,328	5,641,328
<b>MATERIALS &amp; SERVICES</b>							
60,767	67,369	93,542	6201119 MISC. CONTRACTED SERVICES	93,545	74,566	74,566	74,566
3,000	0	0	6201150 LEGAL SETTLEMENTS	10,647	0	0	0
17,839	21,997	15,000	6201152 LEGAL SERVICES	15,000	30,000	30,000	30,000
2,683	2,032	2,649	6201153 GEOGRAPHICAL INFO SYS SUPPORT	2,394	2,697	2,697	2,697
24,730	19,352	28,680	6202102 COMPUTER SOFTWARE/SUBSCRIPTI	28,680	24,441	24,441	24,441
112,276	112,276	151,175	6202110 INFORMATION TECHNOLOGY SUPP	156,175	190,917	190,917	190,917
25,034	24,625	22,900	6203001 ELECTRIC POWER	27,997	30,797	30,797	30,797
104	0	0	6203010 NATURAL GAS	300	300	300	300
0	0	0	6203015 GARBAGE DISPOSAL	0	6,500	6,500	6,500
35,483	38,438	38,000	6203020 TELEPHONE	35,000	31,500	31,500	31,500
0	0	0	6203022 POLICE OPERATIONAL GRANTS	1,464	1,500	1,500	1,500
183	0	0	6205002 ADVERTISING & PROMOTION	0	0	0	0
5,992	5,137	5,800	6205003 PRINTING	5,800	5,550	5,550	5,550
28,692	50,684	50,000	6206002 TRAINING	50,000	50,000	50,000	50,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-051-POLICE**

Wednesday, July 10, 2024

<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>BUDGET FY 2023-24</b>		<b>ESTIMATE FY 2023-24</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2024-25</b>
434	271	500	6206003 MEETINGS	300	500	500	500
4,878	4,123	8,855	6206005 MEMBERSHIP & DUES	8,555	6,145	6,145	6,145
1,919	1,578	1,650	6206006 BOOKS AND PERIODICALS	800	1,350	1,350	1,350
4,435	7,569	8,250	6206007 SAFETY	8,250	7,500	7,500	7,500
3,592	3,342	6,000	6207007 COMMUNITY POLICING PROGRAMS	6,000	5,000	5,000	5,000
2,677	2,707	3,000	6209001 POSTAGE, SHIPPING, METER LEASE	3,000	3,000	3,000	3,000
151,573	196,346	240,000	6209010 INSURANCE AND BONDS	203,121	223,400	223,400	223,400
0	0	0	6209020 NATURAL DISASTER EMERGENCY	0	2,000	2,000	2,000
28,714	36,253	43,500	6209030 UNIFORMS & CLOTHING	43,500	43,500	43,500	43,500
11,325	10,873	13,900	6210001 BUILDING MAINTENANCE	20,787	15,095	15,095	15,095
5,580	10,746	0	6211001 RADIO COMMUNICATION	789	0	0	0
2,772	5,246	4,500	6211005 FIREARMS/RANGE MANAGEMENT	3,431	39,500	39,500	39,500
4,625	2,525	6,300	6211020 MAINTENANCE/LEASE-OFFICE EQUI	6,300	6,300	6,300	6,300
1,741	3,105	35,600	6211025 EQUIPMENT (< 5,000)	21,503	19,000	19,000	19,000
64,860	69,928	65,000	6221001 GASOLINE, FUEL, OILS	69,500	69,000	69,000	69,000
127,097	111,082	148,741	6221013 VEHICLE REPAIR & OPERATION	161,349	165,196	165,196	165,196
6,672	9,891	11,500	6222050 AMMUNITION	9,500	11,500	11,500	11,500
5,990	7,924	28,100	6225001 CODE ENFORCEMENT EXPENSE	7,000	28,100	28,100	28,100
2,100	3,802	5,000	6225002 INVESTIGATIVE EXPENSE	5,000	7,000	7,000	7,000
14,268	2,855	8,566	6225004 K-9 PROGRAM EXPENSE	7,000	6,000	6,000	6,000
37,291	28,498	32,000	6229001 OTHER SUPPLIES	25,000	30,000	30,000	30,000
0	2,787	3,000	6231094 DARE SUPPLIES	3,000	3,000	3,000	3,000
0	0	0	6231215 EMERGENCY SERVICES PROGRAM	8,640	0	0	0
1,584	9,489	11,511	6260001 EMPLOYEE WELLNESS	11,511	13,666	13,666	13,666
800,909	872,850	1,093,219	TOTAL MATERIALS & SERVICES	1,060,838	1,154,520	1,154,520	1,154,520
<b>CAPITAL OUTLAY</b>							
330,402	195,278	461,885	6310001 AUTOMOBILES	386,885	0	0	0
5,100	0	0	6320201 OTHER EQUIPMENT (CAPITAL)	0	0	0	0
335,502	195,278	461,885	TOTAL CAPITAL OUTLAY	386,885	0	0	0

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-051-POLICE**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
DEBT SERVICE							
734	943	734	6412019 INTEREST PMTS - CAPITAL LEASE	478	41	41	41
0	9,329	0	6412096 INTEREST PMTS - SBITA	20,294	15,721	15,721	15,721
1,187	2,350	1,187	6452019 PRINCIPAL PMTS - CAPITAL LEASE	2,816	1,333	1,333	1,333
0	5,821	0	6452096 PRINCIPAL PMTS- SBITA	11,316	16,147	16,147	16,147
1,921	18,443	1,921	TOTAL DEBT SERVICE	34,904	33,242	33,242	33,242
<b>5,331,835</b>	<b>5,528,533</b>	<b>6,979,203</b>	<b>TOTAL EXPENDITURES</b>	<b>6,180,279</b>	<b>6,829,090</b>	<b>6,829,090</b>	<b>6,829,090</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-052-DISPATCH CENTER**

Wednesday, July 10, 2024

<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>BUDGET FY 2023-24</b>		<b>ESTIMATE FY 2023-24</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2024-25</b>
<b>DISPATCH CENTER</b>							
<b>PERSONAL SERVICES</b>							
527,124	641,245	745,067	6101100 SALARIES	703,218	771,364	771,364	771,364
93,474	94,720	76,685	6103012 OVERTIME, CITY EMPLOYEES	75,895	80,934	80,934	80,934
45,656	54,153	62,864	6105011 FICA/MEDICARE	55,524	65,201	65,201	65,201
934	629	794	6105012 WORKERS' COMP	1,125	1,198	1,198	1,198
0	1,519	3,287	6105014 OR PAID FAMILY LEAVE	2,814	3,409	3,409	3,409
166,502	181,870	217,598	6106011 MEDICAL & DENTAL INSURANCE	185,313	212,383	212,383	212,383
391	344	390	6106012 LIFE INSURANCE	374	390	390	390
1,410	1,189	1,693	6106013 LONG-TERM DISABILITY INS.	1,505	1,843	1,843	1,843
136,927	146,790	178,581	6106014 RETIREMENT	156,272	185,546	185,546	185,546
0	0	4,500	6107012 PAID VACATION DISPATCHER	0	4,500	4,500	4,500
972,419	1,122,458	1,291,459	TOTAL PERSONAL SERVICES	1,182,040	1,326,768	1,326,768	1,326,768
<b>MATERIALS &amp; SERVICES</b>							
430	0	0	6201119 MISC. CONTRACTED SERVICES	6,297	9,200	9,200	9,200
1,006	1,070	1,394	6201153 GEOGRAPHICAL INFO SYS SUPPORT	1,260	1,420	1,420	1,420
1,887	17,351	19,660	6202102 COMPUTER SOFTWARE/SUBSCRIPTI	22,240	22,458	22,458	22,458
44,910	44,910	60,471	6202110 INFORMATION TECHNOLOGY SUPP	62,471	76,368	76,368	76,368
0	239	250	6203020 TELEPHONE	250	250	250	250
388	0	0	6203090 PROPERTY TAX EXPENSE	0	0	0	0
5,044	5,889	13,460	6206002 TRAINING	10,433	17,000	17,000	17,000
0	291	100	6206003 MEETINGS	100	100	100	100
165	211	1,350	6206005 MEMBERSHIP & DUES	700	1,350	1,350	1,350
0	0	100	6206006 BOOKS AND PERIODICALS	0	100	100	100
0	0	680	6206007 SAFETY	500	680	680	680
4,295	6,001	7,400	6209010 INSURANCE AND BONDS	7,400	7,400	7,400	7,400
0	0	0	6209020 NATURAL DISASTER EMERGENCY	0	1,000	1,000	1,000
3,241	5,669	23,600	6211001 RADIO COMMUNICATION	8,000	25,300	25,300	25,300
32,720	34,159	36,013	6211002 RECORDS MANAGEMENT (R.A.I.N.)	36,013	37,811	37,811	37,811
1,911	2,055	2,500	6211003 LOGGING RECORDER MAINT	2,500	2,700	2,700	2,700

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-052-DISPATCH CENTER**

Wednesday, July 10, 2024

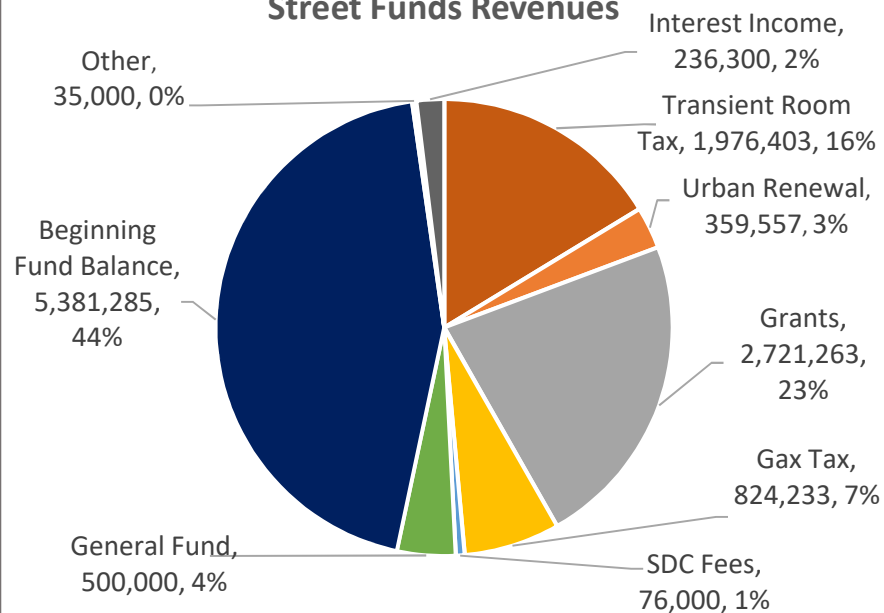
ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25	
39,380	41,492	47,000	6211004	COMPUTER AIDED DISPATCH (CAD)	47,000	48,790	48,790	48,790
0	0	3,600	6211025	EQUIPMENT (< 5,000)	10,367	0	0	0
2,548	3,398	3,000	6229001	OTHER SUPPLIES	2,000	3,000	3,000	3,000
0	2,530	3,484	6260001	EMPLOYEE WELLNESS	3,484	3,484	3,484	3,484
137,926	165,264	224,062		TOTAL MATERIALS & SERVICES	221,015	258,411	258,411	258,411
				CAPITAL OUTLAY				
96,322	0	82,500	6320201	OTHER EQUIPMENT (CAPITAL)	67,308	0	0	0
96,322	0	82,500		TOTAL CAPITAL OUTLAY	67,308	0	0	0
<b>1,206,667</b>	<b>1,287,722</b>	<b>1,598,021</b>		<b>TOTAL EXPENDITURES</b>	<b>1,470,363</b>	<b>1,585,179</b>	<b>1,585,179</b>	<b>1,585,179</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
465-000-PROPERTY ABATEMENT**

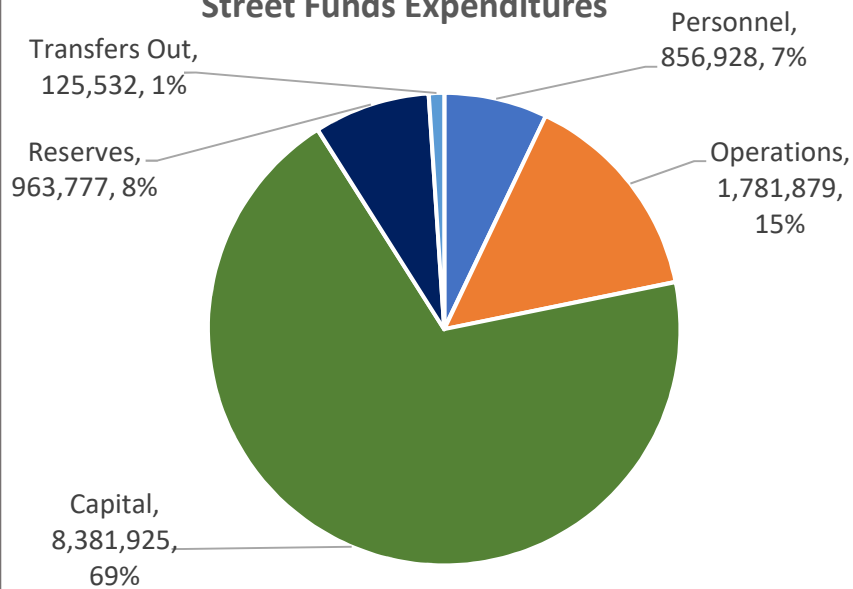
Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
372	610	766	4403120	REDUCTIONS-LIENS FILED	789	789	789
372	610	766		TOTAL CHARGES FOR SERVICES	789	789	789
MISCELLANEOUS REVENUE							
159	844	500	4610001	INTEREST ALLOCATED	1,215	1,215	1,215
255	307	500	4610002	INTEREST DIRECT	0	0	0
414	1,151	1,000		TOTAL MISCELLANEOUS REVENUE	1,215	1,215	1,215
TRANSFERS IN							
0	0	200,000	4702111	TRANSFER FROM GENERAL FUND	200,000	0	0
0	0	200,000		TOTAL TRANSFERS IN	200,000	0	0
BEGINNING FUND BALANCE							
27,659	28,445	30,211	4890010	BEGINNING BALANCE	30,207	232,211	232,211
27,659	28,445	30,211		TOTAL BEGINNING FUND BALANCE	30,207	232,211	232,211
<b>28,445</b>	<b>30,207</b>	<b>231,977</b>		<b>TOTAL RESOURCES</b>	<b>232,211</b>	<b>234,215</b>	<b>234,215</b>
MATERIALS & SERVICES							
0	0	231,977	6210020	PROPERTY ABATEMENT	0	234,215	234,215
0	0	231,977		TOTAL MATERIALS & SERVICES	0	234,215	234,215
<b>0</b>	<b>0</b>	<b>231,977</b>		<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>234,215</b>	<b>234,215</b>
CONTINGENCY/FUND BALANCE							
28,445	30,207	0	6800502	UNAPPROPRIATED FUND BALANCE	232,211	0	0
28,445	30,207	0		TOTAL CONTINGENCY/FUND BALANCE	232,211	0	0
<b>28,445</b>	<b>30,207</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>232,211</b>	<b>0</b>	<b>0</b>
786	1,762	-30,211		<i>Excess of Resources over Expenditures</i>	202,004	-232,211	-232,211

### Street Funds Revenues



### Street Funds Expenditures



## Street Funds at a Glance:

The Budget includes the following:

- Street funds are supported by transient room taxes, gas taxes, grants, and system development charges
- Transfer from the Street Operations fund to the Street Capital fund = \$-0-
- Transfer from the General fund to the Street Capital fund = \$500,000

Street Projects include:

- Continuing work on our Stormwater Master Plan to define and prioritize capital needs - \$250,000
- Neotsu Boardwalk and path - \$3.9 Million
- NW Hwy 101 ADA Sidewalk Gap - \$350,000
- SW Hwy 101 SE 32<sup>nd</sup> to High School Drive - \$530,000
- SE 3<sup>rd</sup> Street Sidewalk - \$1.5 Million
- Overlay and street rehab projects - \$1 Million

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
201-000-STREET OPERATIONS**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
TAXES							
2,096,606	2,039,203	2,137,598	4105010	TRANSIENT ROOM TAX	1,976,403	1,976,403	1,976,403
2,096,606	2,039,203	2,137,598		TOTAL TAXES	1,976,403	1,976,403	1,976,403
FEES, LICENSES, PERMITS							
19,171	41,946	25,000	4202010	EXCAVATING & GRADING PERMITS	31,097	35,000	35,000
19,171	41,946	25,000		TOTAL FEES, LICENSES, PERMITS	31,097	35,000	35,000
MISCELLANEOUS REVENUE							
48,495	5,597	0	4601910	OTHER REVENUE	425	0	0
7,917	73,864	50,000	4610001	INTEREST ALLOCATED	75,366	75,000	75,000
0	34,336	0	4650005	SALE OF EQUIPMENT	8,645	0	0
3,825	25,173	0	4690010	INSURANCE CLAIMS/REFUNDS	0	0	0
60,236	138,969	50,000		TOTAL MISCELLANEOUS REVENUE	84,436	75,000	75,000
TRANSFERS IN							
0	10,000	70,000	4702111	TRANSFER FROM GENERAL FUND	70,000	0	0
0	10,000	70,000		TOTAL TRANSFERS IN	70,000	0	0
BEGINNING FUND BALANCE							
1,142,556	2,135,703	1,070,801	4890010	BEGINNING BALANCE	1,012,932	1,020,089	1,020,089
1,142,556	2,135,703	1,070,801		TOTAL BEGINNING FUND BALANCE	1,012,932	1,020,089	1,020,089
<b>3,318,570</b>	<b>4,365,822</b>	<b>3,353,399</b>		<b>TOTAL RESOURCES</b>	<b>3,174,868</b>	<b>3,106,492</b>	<b>3,106,492</b>
PERSONAL SERVICES							
383,677	428,201	479,288	6101100	SALARIES	384,982	479,321	479,321
22,920	21,370	34,762	6102001	PART TIME & SEASONAL SALARIES	22,164	41,026	41,026
459	3,142	859	6103012	OVERTIME, CITY EMPLOYEES	6,839	2,441	2,441
30,051	33,764	39,391	6105011	FICA/MEDICARE	29,666	39,993	39,993
16,197	14,012	14,710	6105012	WORKERS' COMP	14,979	23,328	23,328
0	911	2,060	6105014	OR PAID FAMILY LEAVE	1,539	2,091	2,091
109,673	86,496	115,085	6106011	MEDICAL & DENTAL INSURANCE	88,347	156,188	156,188
292	255	280	6106012	LIFE INSURANCE	217	318	318
1,024	822	1,026	6106013	LONG-TERM DISABILITY INS.	825	1,083	1,083

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
201-000-STREET OPERATIONS**

Wednesday, July 10, 2024

<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>BUDGET FY 2023-24</b>		<b>ESTIMATE FY 2023-24</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2024-25</b>
91,169	92,536	110,377	6106014 RETIREMENT	71,255	111,139	111,139	111,139
655,461	681,510	797,838	TOTAL PERSONAL SERVICES	620,813	856,928	856,928	856,928
			MATERIALS & SERVICES				
9,859	41,483	296,200	6201119 MISC. CONTRACTED SERVICES	85,000	719,000	719,000	719,000
20,121	9,627	12,548	6201153 GEOGRAPHICAL INFO SYS SUPPORT	11,340	12,777	12,777	12,777
4,373	1,308	4,500	6202102 COMPUTER SOFTWARE/SUBSCRIPTI	4,500	24,500	24,500	24,500
11,228	11,228	15,118	6202110 INFORMATION TECHNOLOGY SUPP	15,618	19,092	19,092	19,092
4,842	5,158	6,870	6203001 ELECTRIC POWER	5,232	5,755	5,755	5,755
139,294	143,043	175,000	6203002 STREET LIGHTING	189,070	175,000	175,000	175,000
0	0	0	6203015 GARBAGE DISPOSAL	188	200	200	200
3,644	4,040	4,500	6203020 TELEPHONE	4,500	4,500	4,500	4,500
1,153	8,411	13,000	6206002 TRAINING	10,000	8,000	8,000	8,000
555	15	300	6206003 MEETINGS	300	300	300	300
0	724	500	6206004 RECRUITMENT AND TESTING	1,164	500	500	500
123	203	1,000	6206005 MEMBERSHIP & DUES	1,000	1,000	1,000	1,000
0	136	250	6206006 BOOKS AND PERIODICALS	250	0	0	0
2,825	1,250	2,000	6206007 SAFETY	2,200	2,000	2,000	2,000
15,362	18,468	22,800	6209010 INSURANCE AND BONDS	22,514	24,800	24,800	24,800
0	0	0	6209020 NATURAL DISASTER EMERGENCY	42,675	20,000	20,000	20,000
1,020	1,647	2,200	6209030 UNIFORMS & CLOTHING	2,714	2,200	2,200	2,200
792	285	27,000	6210001 BUILDING MAINTENANCE	27,000	6,000	6,000	6,000
73,403	120,293	78,500	6210010 SYSTEM MAINTENANCE	156,111	85,000	85,000	85,000
1,494	1,411	3,000	6211010 STREET SIGNAL MAINTENANCE	51,256	3,000	3,000	3,000
1,005	1,258	2,500	6211020 MAINTENANCE/LEASE-OFFICE EQUI	2,600	2,500	2,500	2,500
0	0	14,000	6211025 EQUIPMENT (< 5,000)	14,000	0	0	0
28,104	26,565	30,000	6221001 GASOLINE, FUEL, OILS	15,000	30,000	30,000	30,000
82,249	116,735	92,849	6221013 VEHICLE REPAIR & OPERATION	100,683	118,935	118,935	118,935
5,849	2,870	13,000	6229001 OTHER SUPPLIES	6,000	6,500	6,500	6,500
1,450	1,500	5,000	6231204 SEASONAL DECOR	3,751	5,000	5,000	5,000
0	0	2,000	6231210 COMMUNITY CLEAN-UP PROGRAM	2,000	2,000	2,000	2,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
201-000-STREET OPERATIONS**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25	
750	1,708	2,478	6260001	EMPLOYEE WELLNESS	2,478	2,479	2,479	2,479
409,495	519,367	827,113		TOTAL MATERIALS & SERVICES	779,144	1,281,038	1,281,038	1,281,038
				CAPITAL OUTLAY				
0	0	70,000	6310101	OTHER VEHICLES	50,031	410,000	410,000	410,000
6,766	37,560	0	6320201	OTHER EQUIPMENT (CAPITAL)	36,929	70,000	70,000	70,000
6,766	37,560	70,000		TOTAL CAPITAL OUTLAY	86,960	480,000	480,000	480,000
				DEBT SERVICE				
396	309	396	6412087	INTEREST PMTS - LEASE ASSET	309	204	204	204
444	531	444	6452087	PRINCIPAL PMTS - LEASE ASSET	531	637	637	637
840	840	840		TOTAL DEBT SERVICE	840	841	841	841
				TRANSFERS				
35,008	36,058	37,140	6601120	TRANSFER TO LINCOLN SQ CENTER	37,140	38,254	38,254	38,254
0	2,000,000	1,000,000	6601205	TRANSFER TO STREET CAPITAL	550,000	0	0	0
75,296	77,555	79,882	6602111	TRANSFER TO CITY HALL OPR	79,882	82,278	82,278	82,278
110,304	2,113,613	1,117,022		TOTAL TRANSFERS	667,022	120,532	120,532	120,532
<b>1,182,866</b>	<b>3,352,890</b>	<b>2,812,813</b>		<b>TOTAL EXPENDITURES</b>	<b>2,154,779</b>	<b>2,739,339</b>	<b>2,739,339</b>	<b>2,739,339</b>
				CONTINGENCY/FUND BALANCE				
0	0	540,586	6780001	CONTINGENCIES	0	367,153	367,153	367,153
2,135,703	1,012,932	0	6800502	UNAPPROPRIATED FUND BALANCE	1,020,089	0	0	0
2,135,703	1,012,932	540,586		TOTAL CONTINGENCY/FUND BALANCE	1,020,089	367,153	367,153	367,153
<b>2,135,703</b>	<b>1,012,932</b>	<b>540,586</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>1,020,089</b>	<b>367,153</b>	<b>367,153</b>	<b>367,153</b>
993,147	-1,122,771	-530,215		<i>Excess of Resources over Expenditures</i>	7,157	-652,936	-652,936	-652,936

City of Lincoln City  
Street Operations Financial Plan  
FY2024-25 Budget

	Actual	Actual	Actual	Estimate	Proposed	Projected					
	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	
<b>REVENUES</b>											
TRANSIENT ROOM TAX	1,926,183	2,096,606	2,039,203	1,976,403	1,976,403	2,035,695	2,096,766	2,159,669	2,224,459	2,291,193	3.0%
MISCELLANEOUS REVENU	57,541	79,407	180,916	115,533	110,000	113,300	116,699	120,200	123,806	127,520	3.0%
TRANFERS FRM GEN FUNI	0	0	10,000	70,000		0	0	0	0	0	
<b>TOTAL REVENUE</b>	<b>1,983,724</b>	<b>2,176,014</b>	<b>2,230,119</b>	<b>2,161,936</b>	<b>2,086,403</b>	<b>2,148,995</b>	<b>2,213,465</b>	<b>2,279,869</b>	<b>2,348,265</b>	<b>2,418,713</b>	
<b>EXPENDITURES</b>											
SALARIES	415,865	407,057	452,714	413,985	522,788	538,472	554,626	571,265	588,402	606,055	3.0%
BENEFITS	296,068	248,406	228,796	206,828	334,140	357,530	382,557	409,336	437,989	468,649	7.0%
PERS Match	74,518	0	0	0	0						
OPERATIONS	423,007	409,495	519,367	779,144	1,281,038	855,969	881,648	908,098	935,341	963,401	3.0%
TRF - General, L Square, %	107,091	110,304	113,613	117,022	120,532	124,148	127,872	131,709	135,660	139,730	3.0%
<b>OPERATING EXPENDITURES</b>	<b>1,316,550</b>	<b>1,175,261</b>	<b>1,314,490</b>	<b>1,516,979</b>	<b>2,258,498</b>	<b>1,876,119</b>	<b>1,946,703</b>	<b>2,020,407</b>	<b>2,097,392</b>	<b>2,177,834</b>	
<i>Operating percent change</i>	<i>0.0%</i>	<i>-10.7%</i>	<i>11.8%</i>	<i>29.1%</i>	<i>71.6%</i>	<i>-16.9%</i>	<i>3.8%</i>	<i>3.8%</i>	<i>3.8%</i>	<i>3.8%</i>	
TRANSFER TO STREET CAPITAL	0	0	2,000,000	550,000	0	0	200,000	200,000	200,000	200,000	
CAPITAL	32,336	6,766	37,560	86,960	480,000	60,000	60,000	60,000	60,000	60,000	
DEBT SERVICE	0	840	840	840	841	0	0	0	0	0	
<b>CHANGE TO FUND BALANCE</b>	<b>634,838</b>	<b>993,146</b>	<b>-1,122,771</b>	<b>7,157</b>	<b>-652,936</b>	<b>212,877</b>	<b>6,762</b>	<b>-538</b>	<b>-9,127</b>	<b>-19,121</b>	
<b>BEGINNING BALANCE</b>	<b>507,719</b>	<b>1,142,556</b>	<b>2,135,703</b>	<b>1,012,932</b>	<b>1,020,089</b>	<b>367,153</b>	<b>580,029</b>	<b>586,791</b>	<b>586,253</b>	<b>577,126</b>	
<b>ENDING FUND BALANCE</b>	<b>1,142,556</b>	<b>2,135,703</b>	<b>1,012,932</b>	<b>1,020,089</b>	<b>367,153</b>	<b>580,029</b>	<b>586,791</b>	<b>586,253</b>	<b>577,126</b>	<b>558,005</b>	

% of Operational Expenditure    86.8%    181.7%    77.1%    67.2%    16.3%    30.9%    30.1%    29.0%    27.5%    25.6%

**Note:** Fund Balance includes \$479K of receivable. TRT revenues are received quarterly.

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
211-000-STREET CAPITAL FUND**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25	
<b>RESOURCES</b>								
INTER-GOVERNMENTAL								
0	270,000	270,000	4301900	ODOT GRANT/REIMBURSEMENT	770,000	1,606,236	1,606,236	1,606,236
0	0	755,027	4302000	STATE GRANTS	255,908	755,027	755,027	755,027
759,538	786,411	824,233	4302004	MTR. VEHICLE REV. ALLOCATION	792,526	824,233	824,233	824,233
101,049	0	0	4302080	STP GRANTS	0	0	0	0
0	0	0	4304301	OTHER LOCAL GOVERNMENT	0	360,000	360,000	360,000
860,587	1,056,411	1,849,260	TOTAL INTER-GOVERNMENTAL		1,818,434	3,545,496	3,545,496	3,545,496
MISCELLANEOUS REVENUE								
18,794	92,614	55,000	4610001	INTEREST ALLOCATED	149,529	150,000	150,000	150,000
0	99,998	0	4699830	REIMBURSEMENT F/ URBAN RENEW	0	359,557	0	0
18,794	192,612	55,000	TOTAL MISCELLANEOUS REVENUE		149,529	509,557	150,000	150,000
TRANSFERS IN								
283,250	591,748	300,500	4701111	TRANSFER FROM GENERAL FUND	300,500	500,000	500,000	500,000
0	2,000,000	1,000,000	4702220	TRANSFER FROM STREET FUND	550,000	0	0	0
283,250	2,591,748	1,300,500	TOTAL TRANSFERS IN		850,500	500,000	500,000	500,000
BEGINNING FUND BALANCE								
3,255,342	3,279,643	5,807,486	4890010	BEGINNING BALANCE	5,807,188	3,635,396	3,594,953	3,594,953
3,255,342	3,279,643	5,807,486	TOTAL BEGINNING FUND BALANCE		5,807,188	3,635,396	3,594,953	3,594,953
<b>4,417,972</b>	<b>7,120,414</b>	<b>9,012,246</b>	<b>TOTAL RESOURCES</b>		<b>8,625,651</b>	<b>8,190,449</b>	<b>7,790,449</b>	<b>7,790,449</b>
MATERIALS & SERVICES								
343,987	211,499	985,000	6210009	STREET OVERLAY PROJECTS	485,000	500,000	500,000	500,000
343,987	211,499	985,000	TOTAL MATERIALS & SERVICES		485,000	500,000	500,000	500,000
CAPITAL OUTLAY								
0	239,472	100,000	6320201	OTHER EQUIPMENT (CAPITAL)	146,399	20,000	20,000	20,000
77,379	42,270	120,000	6340206	STORM DRAIN CONSTRUCTION	77,105	50,000	50,000	50,000
715,322	815,193	6,649,854	6340208	SIDEWALK CONSTRUCTION	3,597,792	6,170,000	6,170,000	6,170,000
0	0	660,000	6340209	OTHER CONSTRUCTION	674,782	600,000	200,000	200,000
0	0	0	6340210	STREET REBUILD	0	500,000	500,000	500,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
211-000-STREET CAPITAL FUND**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
0	0	0	6340310 BRIDGE REPLACEMENT	0	0	0	0
0	0	477,392	6370400 RESERVE-FUTURE YEARS	0	345,449	345,449	345,449
792,701	1,096,935	8,007,246	TOTAL CAPITAL OUTLAY	4,496,078	7,685,449	7,285,449	7,285,449
TRANSFERS							
1,641	4,792	20,000	6601193 TRANSFER TO % FOR ARTS	9,177	5,000	5,000	5,000
1,641	4,792	20,000	TOTAL TRANSFERS	9,177	5,000	5,000	5,000
<b>1,138,329</b>	<b>1,313,226</b>	<b>9,012,246</b>	<b>TOTAL EXPENDITURES</b>	<b>4,990,255</b>	<b>8,190,449</b>	<b>7,790,449</b>	<b>7,790,449</b>
CONTINGENCY/FUND BALANCE							
3,279,643	5,807,188	0	6800502 UNAPPROPRIATED FUND BALANCE	3,635,396	0	0	0
3,279,643	5,807,188	0	TOTAL CONTINGENCY/FUND BALANCE	3,635,396	0	0	0
<b>3,279,643</b>	<b>5,807,188</b>	<b>0</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>3,635,396</b>	<b>0</b>	<b>0</b>	<b>0</b>
24,302	2,527,544	-5,807,486	<i>Excess of Resources over Expenditures</i>	-2,171,792	-3,635,396	-3,594,953	-3,594,953

City of Lincoln City  
Street Capital Fund Financial Plan  
FY2024-25 Budget

	Actual FY19-20	Actual FY20-21	Actual FY21-22	Actual FY22-23	Estimate FY23-24	Proposed FY24-25
<b>REVENUES</b>						
FEMA/STATE/COUNTY GRANTS	1,140,457	1,259,046	0	270,000	270,000	755,027
ODOT GRANTS	0	0	101,049	0	255,908	0
STATE GRANT <i>(WDLR to Neotsu Bike)</i>	0	0	0	0	500,000	1,606,236
TRIBE CONTRIBUTION <i>(WDLR to Neotsu Bike)</i>	0	0	0	0	0	360,000
MOTOR VEHICLE TAX	593,635	650,507	759,538	786,411	792,526	824,233
INTEREST	56,401	19,147	18,794	92,614	149,529	150,000
REIMBURSEMENT FROM URA	0	0	0	99,998	0	359,557
TRANSFER FROM GF	250,000	275,000	283,250	591,748	300,500	500,000
TRANSFER FROM STREET FUND	125,000	0	0	2,000,000	550,000	0
<b>TOTAL REVENUE</b>	<b>2,165,493</b>	<b>2,203,700</b>	<b>1,162,631</b>	<b>3,840,770</b>	<b>2,818,463</b>	<b>4,555,054</b>
<b>EXPENDITURES</b>						
STREET OVERLAY / MAINT	197,273	69,686	343,987	211,499	485,000	500,000
STREET CAPITAL	1,639,886	1,541,757	792,701	1,096,934	4,496,078	7,340,000
Transfer % for Arts	4,521	5,642	1,641	4,792	9,177	5,000
<b>TOTAL EXPENDITURES</b>	<b>1,841,679</b>	<b>1,617,085</b>	<b>1,138,329</b>	<b>1,313,226</b>	<b>4,990,255</b>	<b>7,845,000</b>
<b>CHANGE TO FUND BALANCE</b>	<b>323,814</b>	<b>586,615</b>	<b>24,302</b>	<b>2,527,545</b>	<b>-2,171,792</b>	<b>-3,289,946</b>
<b>BEGINNING BALANCE</b>	<b>2,344,912</b>	<b>2,668,726</b>	<b>3,255,342</b>	<b>3,279,643</b>	<b>5,807,188</b>	<b>3,635,396</b>
<b>ENDING FUND BALANCE</b>	<b>2,668,726</b>	<b>3,255,342</b>	<b>3,279,643</b>	<b>5,807,188</b>	<b>3,635,396</b>	<b>345,449</b>
<i>Remaining FB - Reserved for Logan Road</i>	<i>415,000</i>	<i>400,715</i>	<i>362,754</i>	<i>320,484</i>	<i>320,484</i>	<i>320,484</i>

	Actual FY19-20	Actual FY20-21	Actual FY21-22	Actual FY22-23	Estimate FY23-24	Adopted FY24-25
<b>CAPITAL PROJECTS FUND 211</b>						
G-700b Motor Grader				239,472		
Teleskid					146,399	
Street rebuild						500,000
New sign to shop						20,000
City Match for Taco Bell to Holmes Sidewalks	24,793				750,000	
S Drake Hwy 101 Sidewalk SE 19th to SE 23rd Street	535,088					
SW 3rd Street Flashing Beacon # 16011			12,421	431,710	115,227	
NE 14th Sidewalk Hwy 101 to Oar # 18002	14,167	249,046	490,821			
NE 14th Sidewalk phase 2 and phase 3 #21009				55,149	1,614,583	
NW 21st Safe Routes Improvement - #23006				23,826	500,000	420,000
NW 22nd Improvements Storm & Sidewalk #16004						50,000
NE 27TH Drive Stormwater Improvements/Easements						
NE 6th St from Hwy 101 to Mast/State Park # 18014				24,518	214,464	
SE 3rd from Hwy 101 to Neptune Sidewalk # 22028				55,038	70,425	1,500,000
Hwy 101 WDLR to Neotsu Bike / Pedestrian Boardwalk # 16025					500,000	3,900,000
NE 28th Stormwater #23011 (PO 34342)					77,105	
High School Drive sidewalk Hwy 101 to Spyglass # 16008			206,512	147,840		
S 3rd Street Parking Lot Improvements (lighting etc)						150,000
NW ADA Sidewalk Gap						350,000
Logan Culvert Project (County funds) # 20014		14,285	37,961	42,270		
Traffic Calming Measures						50,000
Cutler City Bay Walk (grant funded) # 22013				296	448,320	
URA Project 44th 47th Connector # 21016					59,555	<del>400,000</del>
WDLR Bridge Replacement	222,763	1,258,632				
NE 28th Storm Reroute		19,169	10,594			
Lincoln Square Burger King Ramps ADA Improvements	843,075	625				
SW Anchor Storm Impr # 22004			3,824	76,817		
Other			30,568			
<b>Total Fund 211</b>	<b>1,639,886</b>	<b>1,541,757</b>	<b>792,701</b>	<b>1,096,935</b>	<b>4,496,078</b>	<b>7,340,000</b>
<b>Fund 214 - Hwy 101 WDLR to Neotsu Bike / Pedestrian Boardwalk #</b>	<b>127,533</b>	<b>234,966</b>	<b>295,115</b>	<b>25,938</b>	<b>212,744</b>	<b>33,000</b>
<b>Fund 212 - Hwy 101 SE 32nd to Theater - Sidewalk # 22029</b>				<b>22,309</b>	<b>10,000</b>	<b>528,925</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
212-000-TRANSPORTATION DEVELOP FUND**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
63,648	89,387	80,000	4404001	IMPROVE FEE - INSIDE	35,306	40,000	40,000
63,648	89,387	80,000		TOTAL CHARGES FOR SERVICES	35,306	40,000	40,000
MISCELLANEOUS REVENUE							
4,596	15,251	11,000	4610001	INTEREST ALLOCATED	18,421	1,000	1,000
4,596	15,251	11,000		TOTAL MISCELLANEOUS REVENUE	18,421	1,000	1,000
BEGINNING FUND BALANCE							
817,866	805,382	444,313	4890010	BEGINNING BALANCE	444,198	487,925	487,925
817,866	805,382	444,313		TOTAL BEGINNING FUND BALANCE	444,198	487,925	487,925
<b>886,111</b>	<b>910,019</b>	<b>535,313</b>		<b>TOTAL RESOURCES</b>	<b>497,925</b>	<b>528,925</b>	<b>528,925</b>
CAPITAL OUTLAY							
0	0	0	6340208	SIDEWALK CONSTRUCTION	10,000	528,925	528,925
78,746	465,821	0	6340209	OTHER CONSTRUCTION	0	0	0
0	0	535,313	6370400	RESERVE-FUTURE YEARS	0	0	0
78,746	465,821	535,313		TOTAL CAPITAL OUTLAY	10,000	528,925	528,925
TRANSFERS							
1,983	0	0	6601193	TRANSFER TO % FOR ARTS	0	0	0
1,983	0	0		TOTAL TRANSFERS	0	0	0
<b>80,729</b>	<b>465,821</b>	<b>535,313</b>		<b>TOTAL EXPENDITURES</b>	<b>10,000</b>	<b>528,925</b>	<b>528,925</b>
CONTINGENCY/FUND BALANCE							
805,382	444,198	0	6800502	UNAPPROPRIATED FUND BALANCE	487,925	0	0
805,382	444,198	0		TOTAL CONTINGENCY/FUND BALANCE	487,925	0	0
<b>805,382</b>	<b>444,198</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>487,925</b>	<b>0</b>	<b>0</b>
-12,485	-361,184	-444,313		<i>Excess of Resources over Expenditures</i>	43,727	-487,925	-487,925

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
213-000-STORM DRAINAGE DEVELOP FUND**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
4,223	3,886	4,000	4404001	IMPROVE FEE - INSIDE	3,658	4,000	4,000
4,223	3,886	4,000		TOTAL CHARGES FOR SERVICES	3,658	4,000	4,000
MISCELLANEOUS REVENUE							
390	2,144	1,000	4610001	INTEREST ALLOCATED	3,172	3,200	3,200
390	2,144	1,000		TOTAL MISCELLANEOUS REVENUE	3,172	3,200	3,200
BEGINNING FUND BALANCE							
66,981	71,593	76,793	4890010	BEGINNING BALANCE	77,623	84,453	84,453
66,981	71,593	76,793		TOTAL BEGINNING FUND BALANCE	77,623	84,453	84,453
<b>71,593</b>	<b>77,623</b>	<b>81,793</b>		<b>TOTAL RESOURCES</b>	<b>84,453</b>	<b>91,653</b>	<b>91,653</b>
CAPITAL OUTLAY							
0	0	0	6340206	STORM DRAIN CONSTRUCTION	0	0	0
0	0	81,793	6370400	RESERVE-FUTURE YEARS	0	91,653	91,653
0	0	81,793		TOTAL CAPITAL OUTLAY	0	91,653	91,653
<b>0</b>	<b>0</b>	<b>81,793</b>		<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>91,653</b>	<b>91,653</b>
CONTINGENCY/FUND BALANCE							
71,593	77,623	0	6800502	UNAPPROPRIATED FUND BALANCE	84,453	0	0
71,593	77,623	0		TOTAL CONTINGENCY/FUND BALANCE	84,453	0	0
<b>71,593</b>	<b>77,623</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>84,453</b>	<b>0</b>	<b>0</b>
4,612	6,030	-76,793		<i>Excess of Resources over Expenditures</i>	6,830	-84,453	-84,453

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
214-000-N HWY 101 IMPROVEMENT PROGRAM**

Wednesday, July 10, 2024

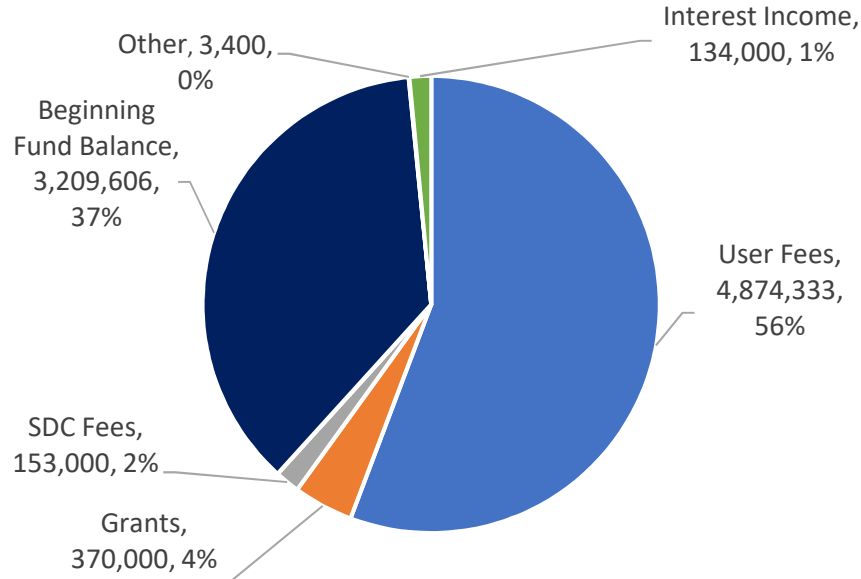
ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
24,190	47,379	32,000	4404300	TRAFFIC IMPACT FEES	16,710	32,000	32,000
24,190	47,379	32,000		TOTAL CHARGES FOR SERVICES	16,710	32,000	32,000
INTER-GOVERNMENTAL							
241,698	0	2,106,236	4301900	ODOT GRANT/REIMBURSEMENT	0	0	0
0	0	360,000	4304301	OTHER LOCAL GOVERNMENT	0	0	0
241,698	0	2,466,236		TOTAL INTER-GOVERNMENTAL	0	0	0
MISCELLANEOUS REVENUE							
-108	4,560	2,000	4610001	INTEREST ALLOCATED	5,240	1,000	1,000
-108	4,560	2,000		TOTAL MISCELLANEOUS REVENUE	5,240	1,000	1,000
BEGINNING FUND BALANCE							
194,128	164,793	180,279	4890010	BEGINNING BALANCE	190,794	0	0
194,128	164,793	180,279		TOTAL BEGINNING FUND BALANCE	190,794	0	0
<b>459,908</b>	<b>216,731</b>	<b>2,680,515</b>		<b>TOTAL RESOURCES</b>	<b>212,744</b>	<b>33,000</b>	<b>33,000</b>
CAPITAL OUTLAY							
295,115	25,938	2,408,407	6340208	SIDEWALK CONSTRUCTION	212,744	33,000	33,000
0	0	272,108	6370400	RESERVE-FUTURE YEARS	0	0	0
295,115	25,938	2,680,515		TOTAL CAPITAL OUTLAY	212,744	33,000	33,000
<b>295,115</b>	<b>25,938</b>	<b>2,680,515</b>		<b>TOTAL EXPENDITURES</b>	<b>212,744</b>	<b>33,000</b>	<b>33,000</b>
CONTINGENCY/FUND BALANCE							
164,793	190,794	0	6800502	UNAPPROPRIATED FUND BALANCE	0	0	0
164,793	190,794	0		TOTAL CONTINGENCY/FUND BALANCE	0	0	0
<b>164,793</b>	<b>190,794</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
-29,335	26,001	-180,279		<i>Excess of Resources over Expenditures</i>	-190,794	0	0

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
215-000-32nd INTERSECTION IMPROVEMENT**

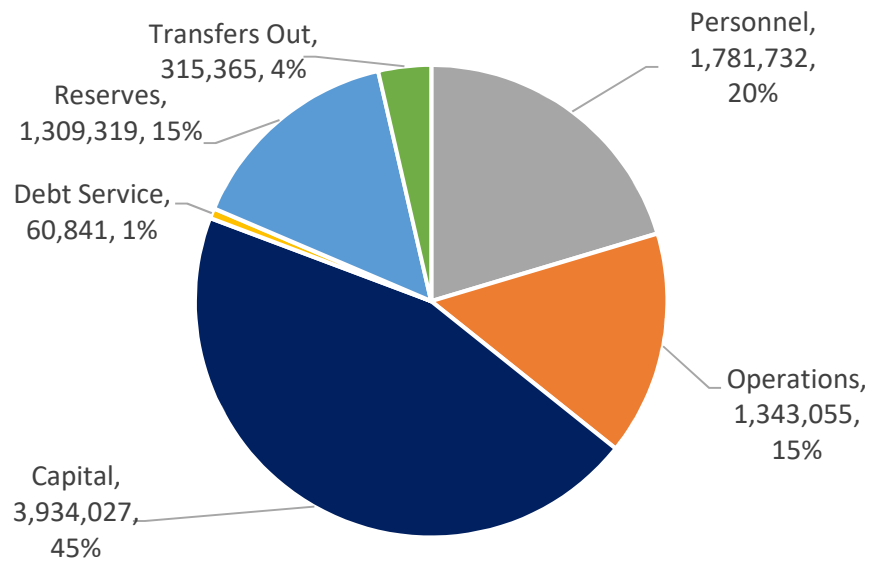
Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
798	4,151	2,300	4610001	INTEREST ALLOCATED	5,961	6,100	6,100
798	4,151	2,300		TOTAL MISCELLANEOUS REVENUE	5,961	6,100	6,100
BEGINNING FUND BALANCE							
142,512	143,310	145,610	4890010	BEGINNING BALANCE	147,461	153,422	153,422
142,512	143,310	145,610		TOTAL BEGINNING FUND BALANCE	147,461	153,422	153,422
<b>143,310</b>	<b>147,461</b>	<b>147,910</b>		<b>TOTAL RESOURCES</b>	<b>153,422</b>	<b>159,522</b>	<b>159,522</b>
CAPITAL OUTLAY							
0	0	147,910	6370400	RESERVE-FUTURE YEARS	0	159,522	159,522
0	0	147,910		TOTAL CAPITAL OUTLAY	0	159,522	159,522
<b>0</b>	<b>0</b>	<b>147,910</b>		<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>159,522</b>	<b>159,522</b>
CONTINGENCY/FUND BALANCE							
143,310	147,461	0	6800502	UNAPPROPRIATED FUND BALANCE	153,422	0	0
143,310	147,461	0		TOTAL CONTINGENCY/FUND BALANCE	153,422	0	0
<b>143,310</b>	<b>147,461</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>153,422</b>	<b>0</b>	<b>0</b>
798	4,151	-145,610		<i>Excess of Resources over Expenditures</i>	5,961	-153,422	-153,422

### Water Funds Revenue



### Water Funds Expenditure



## Water Funds at a Glance

The Budget includes the following:

- Budget includes a 5% rate increase
- Water funds are supported by water rates, fees, and water system development charges
- Transfer from the Water operations to the Water capital fund = \$1,300,000

Water Projects include:

- Continuing work on our Water Facilities Plan to define and prioritize capital needs and assess future water supply needs- \$150,000
- Meter Electronic Reading Solution Phase 3 of 4, converting water meters for radio reading and real time monitoring - \$1,500,000
- Surf Reservoir/Spring Lake Pump Station Design - \$300,000
- SE 2<sup>nd</sup> Street Inflow and Infiltration Reduction - \$1,400,000 (phase 1 of 4)
- NE Holmes Road to NE 56<sup>th</sup> Main Line Replacement - \$600,000
- SE 51<sup>st</sup> Street Water Main Replacement from Hwy 101 to SE 47<sup>th</sup> - \$450,000
- West Devils Lake Road Fire Flow Improvement Project - \$460,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
221-000-WATER UTILITY OPERATION**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
4,207,351	4,329,329	4,553,900	4403001	UTILITIES FEES	4,536,158	4,763,000	4,763,000
16,898	16,378	20,582	4403101	FINANCE CHARGE	17,355	18,500	18,500
17,553	12,748	12,500	4403111	NAME CHANGE	8,623	9,500	9,500
3,011	3,133	3,223	4403115	SCHOONER CREEK SURCHARGE	3,233	3,333	3,333
112,271	83,837	97,905	4405030	METER INSTALLATION	75,063	80,000	80,000
4,357,085	4,445,424	4,688,110		TOTAL CHARGES FOR SERVICES	4,640,432	4,874,333	4,874,333
INTER-GOVERNMENTAL							
56,939	0	0	4302000	STATE GRANTS	32,500	70,000	70,000
56,939	0	0		TOTAL INTER-GOVERNMENTAL	32,500	70,000	70,000
MISCELLANEOUS REVENUE							
12,032	3,757	2,000	4601910	OTHER REVENUE	3,300	3,400	3,400
-3,341	35,696	15,000	4610001	INTEREST ALLOCATED	54,330	50,000	50,000
3,555	6,800	0	4650005	SALE OF EQUIPMENT	25	0	0
49	25,000	0	4690010	INSURANCE CLAIMS/REFUNDS	0	0	0
12,295	71,253	17,000		TOTAL MISCELLANEOUS REVENUE	57,655	53,400	53,400
BEGINNING FUND BALANCE							
558,904	814,494	675,649	4890010	BEGINNING BALANCE	680,262	580,172	580,172
558,904	814,494	675,649		TOTAL BEGINNING FUND BALANCE	680,262	580,172	580,172
<b>4,985,223</b>	<b>5,331,172</b>	<b>5,380,759</b>		<b>TOTAL RESOURCES</b>	<b>5,410,849</b>	<b>5,577,905</b>	<b>5,577,905</b>
PERSONAL SERVICES							
783,242	907,736	971,822	6101100	SALARIES	942,209	1,033,034	1,033,034
84,162	86,349	94,506	6102001	PART TIME & SEASONAL SALARIES	88,552	77,443	77,443
49,193	42,270	50,822	6103012	OVERTIME, CITY EMPLOYEES	51,619	52,359	52,359
67,796	76,980	85,462	6105011	FICA/MEDICARE	77,450	88,957	88,957
20,052	17,347	19,259	6105012	WORKERS' COMP	22,732	29,335	29,335
0	2,074	4,469	6105014	OR PAID FAMILY LEAVE	4,037	4,651	4,651
196,354	195,339	203,879	6106011	MEDICAL & DENTAL INSURANCE	192,641	222,441	222,441

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
221-000-WATER UTILITY OPERATION**

Wednesday, July 10, 2024

<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>BUDGET FY 2023-24</b>		<b>ESTIMATE FY 2023-24</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2024-25</b>
563	492	521	6106012 LIFE INSURANCE	485	521	521	521
2,100	1,682	2,228	6106013 LONG-TERM DISABILITY INS.	1,896	2,515	2,515	2,515
225,885	234,466	251,116	6106014 RETIREMENT	240,777	270,476	270,476	270,476
1,429,346	1,564,735	1,684,084	TOTAL PERSONAL SERVICES	1,622,398	1,781,732	1,781,732	1,781,732
			MATERIALS & SERVICES				
81,015	130,922	377,400	6201119 MISC. CONTRACTED SERVICES	100,000	234,300	234,300	234,300
11,135	12,064	21,500	6201121 SAMPLING/TESTING SERVICES	21,500	17,500	17,500	17,500
20,121	17,799	23,197	6201153 GEOGRAPHICAL INFO SYS SUPPORT	20,963	23,620	23,620	23,620
16,663	9,188	9,400	6202099 MISC. PERMITS	9,400	9,500	9,500	9,500
20,803	26,172	28,985	6202102 COMPUTER SOFTWARE/SUBSCRIPTI	28,985	48,985	48,985	48,985
39,296	39,296	52,912	6202110 INFORMATION TECHNOLOGY SUPP	54,662	66,822	66,822	66,822
107,356	113,295	123,088	6203001 ELECTRIC POWER	130,909	144,000	144,000	144,000
1,813	1,802	2,000	6203010 NATURAL GAS	2,000	2,000	2,000	2,000
0	0	0	6203015 GARBAGE DISPOSAL	0	1,500	1,500	1,500
15,261	15,390	16,000	6203020 TELEPHONE	16,000	16,000	16,000	16,000
23,968	28,692	33,000	6204010 MERCHANT FEES	28,000	33,000	33,000	33,000
41,615	35,464	90,100	6205007 WATER CONSERVATION	90,000	130,000	130,000	130,000
3,333	7,554	12,500	6206002 TRAINING	12,500	14,200	14,200	14,200
1,421	129	300	6206003 MEETINGS	300	300	300	300
370	0	1,500	6206004 RECRUITMENT AND TESTING	500	1,500	1,500	1,500
2,454	2,298	3,225	6206005 MEMBERSHIP & DUES	4,160	3,000	3,000	3,000
0	116	0	6206006 BOOKS AND PERIODICALS	50	0	0	0
10,264	4,240	7,150	6206007 SAFETY	3,000	7,150	7,150	7,150
47,287	58,340	71,800	6209010 INSURANCE AND BONDS	70,051	79,500	79,500	79,500
1,918	2,323	3,500	6209030 UNIFORMS & CLOTHING	1,000	3,500	3,500	3,500
4,651	2,557	2,500	6210001 BUILDING MAINTENANCE	4,000	0	0	0
281,343	153,133	209,000	6210010 SYSTEM MAINTENANCE	250,000	184,000	184,000	184,000
0	25,000	45,000	6210011 SYSTEM MAINTENANCE - EMERGEN	10,000	45,000	45,000	45,000
657	1,258	500	6211020 MAINTENANCE/LEASE-OFFICE EQUI	1,200	1,500	1,500	1,500

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
221-000-WATER UTILITY OPERATION**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
0	9,610	0	6211025 EQUIPMENT (< 5,000)	10,000	0	0	0
18,717	19,698	16,695	6211040 PUMP STATION MAINTENANCE	20,000	21,440	21,440	21,440
40,307	45,968	41,403	6211050 TREATMENT PLANT MAINTENANCE	60,000	37,100	37,100	37,100
25,584	32,542	35,500	6221001 GASOLINE, FUEL, OILS	25,000	35,500	35,500	35,500
80,392	83,721	82,175	6221013 VEHICLE REPAIR & OPERATION	89,171	98,716	98,716	98,716
2,828	4,849	5,100	6222001 LABORATORY SUPPLIES	5,100	5,100	5,100	5,100
40,665	42,919	57,000	6222010 CHEMICALS	57,000	62,000	62,000	62,000
5,810	2,109	12,250	6229001 OTHER SUPPLIES	2,000	10,550	10,550	10,550
2,485	4,995	5,319	6260001 EMPLOYEE WELLNESS	5,319	5,772	5,772	5,772
949,534	933,444	1,389,999	TOTAL MATERIALS & SERVICES	1,132,770	1,343,055	1,343,055	1,343,055
CAPITAL OUTLAY							
0	81,878	0	6310101 OTHER VEHICLES	0	0	0	0
6,309	21,793	181,000	6320201 OTHER EQUIPMENT (CAPITAL)	181,000	70,000	70,000	70,000
0	0	0	6340209 OTHER CONSTRUCTION	0	60,000	60,000	60,000
6,309	103,670	181,000	TOTAL CAPITAL OUTLAY	181,000	130,000	130,000	130,000
DEBT SERVICE							
7,100	5,500	3,843	6412019 INTEREST PMTS - CAPITAL LEASE	3,843	2,124	2,124	2,124
396	309	309	6412087 INTEREST PMTS - LEASE ASSET	309	204	204	204
43,573	45,172	46,830	6452019 PRINCIPAL PMTS - CAPITAL LEASE	46,830	57,876	57,876	57,876
444	531	531	6452087 PRINCIPAL PMTS - LEASE ASSET	531	637	637	637
51,512	51,512	51,513	TOTAL DEBT SERVICE	51,513	60,841	60,841	60,841
TRANSFERS							
35,008	36,058	37,140	6601120 TRANSFER TO LINCOLN SQ CENTER	37,140	38,254	38,254	38,254
1,000,000	1,250,000	1,100,000	6601232 TRF TO WATER CAPITAL FUND	1,100,000	1,300,000	1,300,000	1,300,000
450,000	455,000	441,535	6601233 TRANSFER TO WATER BONDS - 2007	441,671	0	0	0
249,019	256,490	264,185	6602111 TRANSFER TO CITY HALL OPR	264,185	272,111	272,111	272,111
1,734,027	1,997,548	1,842,860	TOTAL TRANSFERS	1,842,996	1,610,365	1,610,365	1,610,365
<b>4,170,728</b>	<b>4,650,910</b>	<b>5,149,456</b>	<b>TOTAL EXPENDITURES</b>	<b>4,830,677</b>	<b>4,925,993</b>	<b>4,925,993</b>	<b>4,925,993</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
221-000-WATER UTILITY OPERATION**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
CONTINGENCY/FUND BALANCE							
0	0	231,303	6780001	0	651,912	651,912	651,912
814,494	680,262	0	6800502	580,172	0	0	0
814,494	680,262	231,303	TOTAL CONTINGENCY/FUND BALANCE		580,172	651,912	651,912
<b>814,494</b>	<b>680,262</b>	<b>231,303</b>	<b>TOTAL ENDING FUND BALANCE</b>		<b>580,172</b>	<b>651,912</b>	<b>651,912</b>
255,591	-134,232	-444,346	<i>Excess of Resources over Expenditures</i>		-100,090	71,740	71,740

**City of Lincoln City  
Water Operations Financial Plan  
FY2024-25 Budget**

	-1.5%	2.6%	2.9%	7.6%	4.7%	5.0%	6.0%	6.0%	6.0%	6.00%	6.00%	
	Actual	Actual	Actual	Actual	Estimated	Proposed	Projected					
	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	
<b>REVENUES</b>												
CHARGES FOR SERVICES	3,838,816	3,939,940	4,052,468	4,361,587	4,565,369	4,794,333	5,081,993	5,386,913	5,710,127	6,052,735	6,415,899	
METER INSTALLATION	50,837	74,774	112,271	83,837	75,063	80,000	82,400	84,872	87,418	90,041	92,742	3%
PASS THROUGH GRANT FOREST MGMT					32,500	70,000						
GRANT - SALMON DRIFT CREEK	30,000	0	56,939	0	0	0	0	0	0	0	0	
MISCELLANEOUS REVENUE	60,735	10,216	12,295	71,253	57,655	53,400	55,002	56,652	58,352	60,102	61,905	3%
<b>TOTAL REVENUE</b>	<b>3,980,388</b>	<b>4,024,930</b>	<b>4,233,972</b>	<b>4,516,677</b>	<b>4,730,587</b>	<b>4,997,733</b>	<b>5,219,395</b>	<b>5,528,437</b>	<b>5,855,897</b>	<b>6,202,878</b>	<b>6,570,546</b>	
<b>EXPENDITURES</b>												
SALARIES	914,610	929,679	916,596	1,036,355	1,082,380	1,162,836	1,209,349	1,257,723	1,308,032	1,360,354	1,414,768	4%
BENEFITS	558,591	565,542	512,750	528,380	540,018	618,896	656,030	695,392	737,115	781,342	828,222	6%
PERS Match	57,008	163,560	0	0	0	0	0	0	0	0	0	
OPERATIONS	776,390	688,340	922,595	933,444	1,132,770	1,343,055	1,383,347	1,424,847	1,467,592	1,511,620	1,556,969	3%
Salmon Drift Creek Passthrough	0	30,000	26,939	0	0	0	0	0	0	0	0	
TRANSFERS - General, L Square, %	267,722	275,754	284,027	292,548	301,325	310,365	319,676	329,266	339,144	349,319	359,798	3%
<b>OPERATING EXPENDITURES</b>	<b>2,574,320</b>	<b>2,652,875</b>	<b>2,662,907</b>	<b>2,790,727</b>	<b>3,056,493</b>	<b>3,435,152</b>	<b>3,568,402</b>	<b>3,707,228</b>	<b>3,851,884</b>	<b>4,002,634</b>	<b>4,159,757</b>	
<i>Operating percent change</i>	<i>10.3%</i>	<i>3.1%</i>	<i>0.4%</i>	<i>4.8%</i>	<i>9.5%</i>	<i>23.1%</i>	<i>3.9%</i>	<i>3.9%</i>	<i>3.9%</i>	<i>3.9%</i>	<i>3.9%</i>	
CAPITAL	49,687	15,731	6,309	103,670	181,000	130,000	100,000	100,000	100,000	100,000	100,000	
CAPITAL LEASE	50,672	50,672	50,672	50,672	50,673	60,000	0	0	0	0	0	
DEBT SERVICE / ASSET ROU	0	0	840	840	840	841	0	0	0	0	0	
TRANSFERS - SYS CAPITAL FUND	900,000	1,000,000	1,000,000	1,250,000	1,100,000	1,300,000	1,600,000	1,800,000	1,900,000	2,000,000	2,100,000	
TRANSFERS - BONDS	460,000	450,000	450,000	455,000	441,671	0	0	0	0	0	0	
<b>TOTAL EXPENDITURES</b>	<b>4,034,679</b>	<b>4,169,279</b>	<b>4,170,728</b>	<b>4,650,910</b>	<b>4,830,677</b>	<b>4,925,993</b>	<b>5,268,402</b>	<b>5,607,228</b>	<b>5,851,884</b>	<b>6,102,634</b>	<b>6,359,757</b>	
<b>CHANGE TO FUND BALANCE</b>	<b>-54,292</b>	<b>-144,348</b>	<b>63,244</b>	<b>-134,232</b>	<b>-100,090</b>	<b>71,740</b>	<b>-49,007</b>	<b>-78,792</b>	<b>4,013</b>	<b>100,243</b>	<b>210,789</b>	
<b>BEGINNING BALANCE</b>	<b>949,891</b>	<b>895,599</b>	<b>751,251</b>	<b>814,495</b>	<b>680,262</b>	<b>580,172</b>	<b>651,912</b>	<b>602,906</b>	<b>524,114</b>	<b>528,127</b>	<b>628,370</b>	
<b>ENDING FUND BALANCE</b>	<b>895,599</b>	<b>751,251</b>	<b>814,495</b>	<b>680,262</b>	<b>580,172</b>	<b>651,912</b>	<b>602,906</b>	<b>524,114</b>	<b>528,127</b>	<b>628,370</b>	<b>839,159</b>	

Percent of Operational Expenditure 34.8% 28.3% 30.6% 24.4% 19.0% 19.0% 16.9% 14.1% 13.7% 15.7% 20.2%

**Note :** Ending fund balance includes approximately \$668K in accounts receivable and \$235,000 in inventory

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
232-000-WATER CAPITAL FUND**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
INTER-GOVERNMENTAL							
0	0	0	4301850	FEMA REIMBURSEMENT	0	300,000	300,000
232,861	0	0	4302000	STATE GRANTS	0	0	0
232,861	0	0		TOTAL INTER-GOVERNMENTAL	0	300,000	300,000
MISCELLANEOUS REVENUE							
20,792	51,204	55,000	4610001	INTEREST ALLOCATED	40,197	35,000	35,000
20,792	51,204	55,000		TOTAL MISCELLANEOUS REVENUE	40,197	35,000	35,000
TRANSFERS IN							
1,000,000	1,250,000	1,100,000	4701770	TRANSFER FROM WATER FUND	1,100,000	1,300,000	1,300,000
1,000,000	1,250,000	1,100,000		TOTAL TRANSFERS IN	1,100,000	1,300,000	1,300,000
BEGINNING FUND BALANCE							
2,415,803	3,018,130	1,580,717	4890010	BEGINNING BALANCE	1,858,940	1,327,407	1,327,407
2,415,803	3,018,130	1,580,717		TOTAL BEGINNING FUND BALANCE	1,858,940	1,327,407	1,327,407
<b>3,669,456</b>	<b>4,319,334</b>	<b>2,735,717</b>		<b>TOTAL RESOURCES</b>	<b>2,999,137</b>	<b>2,962,407</b>	<b>2,962,407</b>
CAPITAL OUTLAY							
651,099	2,210,329	1,565,000	6340202	WATER SYSTEM CONSTRUCTION	1,671,730	2,300,000	2,300,000
227	243,620	0	6340251	WATER PLANT IMPROVEMENTS	0	0	0
0	0	1,165,717	6370400	RESERVE-FUTURE YEARS	0	657,407	657,407
651,326	2,453,948	2,730,717		TOTAL CAPITAL OUTLAY	1,671,730	2,957,407	2,957,407
TRANSFERS							
0	6,446	5,000	6601193	TRANSFER TO % FOR ARTS	0	5,000	5,000
0	6,446	5,000		TOTAL TRANSFERS	0	5,000	5,000
<b>651,326</b>	<b>2,460,394</b>	<b>2,735,717</b>		<b>TOTAL EXPENDITURES</b>	<b>1,671,730</b>	<b>2,962,407</b>	<b>2,962,407</b>
CONTINGENCY/FUND BALANCE							
3,018,130	1,858,940	0	6800502	UNAPPROPRIATED FUND BALANCE	1,327,407	0	0
3,018,130	1,858,940	0		TOTAL CONTINGENCY/FUND BALANCE	1,327,407	0	0
<b>3,018,130</b>	<b>1,858,940</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>1,327,407</b>	<b>0</b>	<b>0</b>

**City of Lincoln City**  
**Water Capital Financial Plan (232)**  
**FY2024-25 Budget**

	Actual FY18-19	Actual FY19-20	Actual FY20-21	Actual FY21-22	Actual FY22-23	Estimate FY23-24	Proposed FY24-25
<b>REVENUES</b>							
INTEREST	29,195	42,175	11,157	20,792	51,204	40,197	35,000
STATE GRANT - ARPA funds	0	0	0	232,861	0	0	0
FEDERAL FUNDS	0	0	0	0	0	0	300,000
MISCELLANEOUS	27,576	0	0	0	0	0	0
TRANSFER WATER OPERATIONS	1,150,000	900,000	1,000,000	1,000,000	1,250,000	1,100,000	1,300,000
<b>TOTAL REVENUES</b>	<b>1,206,771</b>	<b>942,175</b>	<b>1,011,157</b>	<b>1,253,653</b>	<b>1,301,204</b>	<b>1,140,197</b>	<b>1,635,000</b>
<b>EXPENDITURES</b>							
WATER SYSTEM CONSTRUCITON	423,061	1,012,756	21,900	651,326	2,453,948	1,671,730	2,300,000
TRF % FOR ARTS	0	3,225	0	0	6,446		5,000
<b>TOTAL EXPENDITURES</b>	<b>423,061</b>	<b>1,015,981</b>	<b>21,900</b>	<b>651,326</b>	<b>2,460,394</b>	<b>1,671,730</b>	<b>2,305,000</b>
<b>CHANGE TO FUND BALANCE</b>	<b>783,710</b>	<b>-73,806</b>	<b>989,257</b>	<b>602,327</b>	<b>-1,159,190</b>	<b>-531,533</b>	<b>-670,000</b>
<b>BEGINNING BALANCE</b>	<b>716,642</b>	<b>1,500,352</b>	<b>1,426,546</b>	<b>2,415,803</b>	<b>3,018,130</b>	<b>1,858,940</b>	<b>1,327,407</b>
<b>ENDING FUND BALANCE</b>	<b>1,500,352</b>	<b>1,426,546</b>	<b>2,415,803</b>	<b>3,018,130</b>	<b>1,858,940</b>	<b>1,327,407</b>	<b>657,407</b>

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
SE Oar/19th & Lee Pumpstation Replace # 19002		4,835		139,858	1,155,076	294,934	0
Water Meter Radio Read # 21004				59,422	579,055	1,100,000	1,500,000
Surf Reservoir/Springlake Pump Station #23004					36,180	127,520	300,000
SE 51st Water # 20006						35,000	0
Generator and pad for NE 25th & Quay pumpstation							500,000
Emergency Waterline Relocation 29th St #23014					19,558	114,276	0
<b>Total Fund 232</b>	<b>423,061</b>	<b>1,015,981</b>	<b>21,900</b>	<b>651,326</b>	<b>2,453,948</b>	<b>1,671,730</b>	<b>2,300,000</b>
<b>Fund 233 -SE 51st Water # 20006</b>							<b>450,000</b>
<b>Fund 233 -Holmes to 56th</b>							<b>591,466</b>
<b>Fund 234 -WDLR Fire Flow Improvements NE Yacht</b>							<b>462,561</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
233-000-SDC RE-IMBURSEMENT WATER**

Wednesday, July 10, 2024

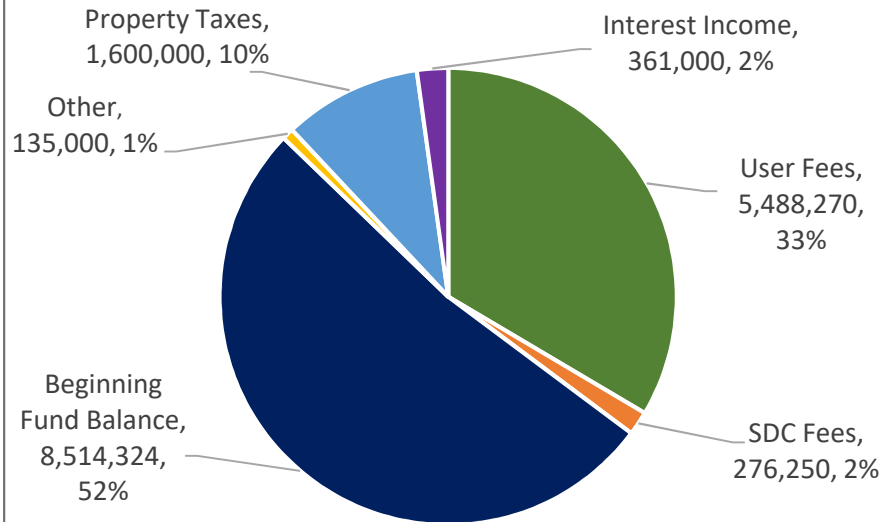
ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
137,235	128,792	124,481	4404101	REIMBURSE FEE - INSIDE	100,381	110,000	110,000
137,235	128,792	124,481		TOTAL CHARGES FOR SERVICES	100,381	110,000	110,000
MISCELLANEOUS REVENUE							
3,145	19,819	12,000	4610001	INTEREST ALLOCATED	31,779	34,000	34,000
3,145	19,819	12,000		TOTAL MISCELLANEOUS REVENUE	31,779	34,000	34,000
BEGINNING FUND BALANCE							
496,215	616,696	752,925	4890010	BEGINNING BALANCE	765,306	897,466	897,466
496,215	616,696	752,925		TOTAL BEGINNING FUND BALANCE	765,306	897,466	897,466
<b>636,596</b>	<b>765,306</b>	<b>889,406</b>		<b>TOTAL RESOURCES</b>	<b>897,466</b>	<b>1,041,466</b>	<b>1,041,466</b>
CAPITAL OUTLAY							
19,900	0	0	6340202	WATER SYSTEM CONSTRUCTION	0	1,041,466	1,041,466
0	0	889,406	6370400	RESERVE-FUTURE YEARS	0	0	0
19,900	0	889,406		TOTAL CAPITAL OUTLAY	0	1,041,466	1,041,466
<b>19,900</b>	<b>0</b>	<b>889,406</b>		<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>1,041,466</b>	<b>1,041,466</b>
CONTINGENCY/FUND BALANCE							
616,696	765,306	0	6800502	UNAPPROPRIATED FUND BALANCE	897,466	0	0
616,696	765,306	0		TOTAL CONTINGENCY/FUND BALANCE	897,466	0	0
<b>616,696</b>	<b>765,306</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>897,466</b>	<b>0</b>	<b>0</b>
120,480	148,611	-752,925		<i>Excess of Resources over Expenditures</i>	132,160	-897,466	-897,466

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
234-000-SDC IMPROVEMENT WATER**

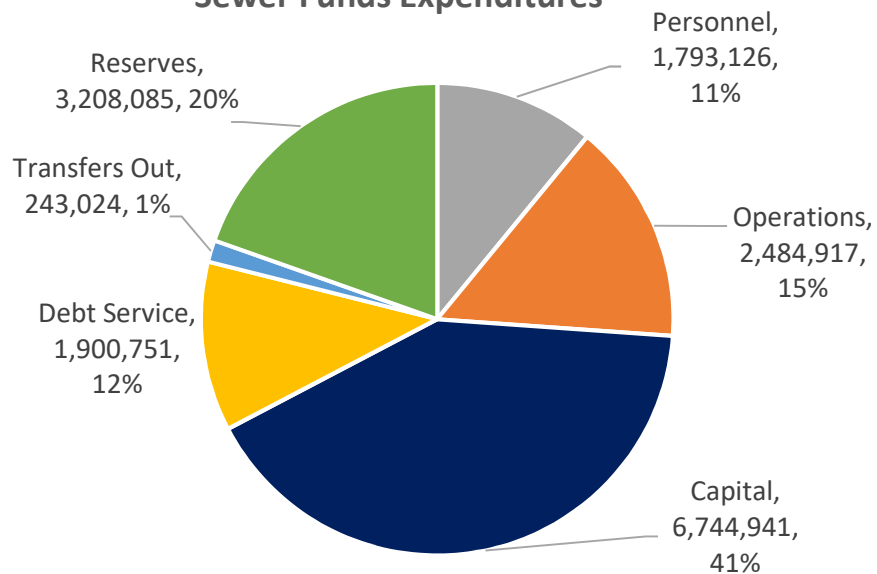
Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
52,302	49,015	47,447	4404111	IMPROVEMENT FEE-INSIDE	38,280	43,000	43,000
52,302	49,015	47,447		TOTAL CHARGES FOR SERVICES	38,280	43,000	43,000
MISCELLANEOUS REVENUE							
1,518	9,277	5,000	4610001	INTEREST ALLOCATED	14,683	15,000	15,000
1,518	9,277	5,000		TOTAL MISCELLANEOUS REVENUE	14,683	15,000	15,000
BEGINNING FUND BALANCE							
239,486	293,307	346,428	4890010	BEGINNING BALANCE	351,598	404,561	404,561
239,486	293,307	346,428		TOTAL BEGINNING FUND BALANCE	351,598	404,561	404,561
<b>293,307</b>	<b>351,598</b>	<b>398,875</b>		<b>TOTAL RESOURCES</b>	<b>404,561</b>	<b>462,561</b>	<b>462,561</b>
CAPITAL OUTLAY							
0	0	0	6340202	WATER SYSTEM CONSTRUCTION	0	462,561	462,561
0	0	398,875	6370400	RESERVE-FUTURE YEARS	0	0	0
0	0	398,875		TOTAL CAPITAL OUTLAY	0	462,561	462,561
<b>0</b>	<b>0</b>	<b>398,875</b>		<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>462,561</b>	<b>462,561</b>
CONTINGENCY/FUND BALANCE							
293,307	351,598	0	6800502	UNAPPROPRIATED FUND BALANCE	404,561	0	0
293,307	351,598	0		TOTAL CONTINGENCY/FUND BALANCE	404,561	0	0
<b>293,307</b>	<b>351,598</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>404,561</b>	<b>0</b>	<b>0</b>
53,820	58,292	-346,428		<i>Excess of Resources over Expenditures</i>	52,963	-404,561	-404,561

### Sewer Funds Revenues



### Sewer Funds Expenditures



## Sewer Funds at a Glance

The Budget includes the following:

- Budget includes a 5% rate increase
- Sewer funds are supported by sewer rates, fees, and sewer system development charges
- Debt service is paid by property taxes.
- Transfer from the Sewer operations fund to the Sewer capital fund = \$2,000,000.

Sewer Projects include:

- Continuing work on our Wastewater Facilities Plan to define and prioritize capital needs - \$140,000
- Mixing Zone Study for Ocean Outfall to meet Permit requirements - \$200,000
- Nelscott Force Main Replacement, final phase - \$1,600,000.
- SE 2<sup>nd</sup> Street Inflow and Infiltration Reduction - \$1,400,000 (phase 1 of 4)
- Ester Lee Pump Station final phase \$625,000
- Wecoma Pump Station Replacement design - \$300,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
241-000-SEWER UTILITY OPERATIONS**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
4,844,699	4,980,886	5,212,224	4403001 UTILITIES FEES	5,224,851	5,486,270	5,486,270	5,486,270
5,900	1,979	4,000	4405020 INSPECTION FEES	1,500	2,000	2,000	2,000
4,850,599	4,982,865	5,216,224	TOTAL CHARGES FOR SERVICES	5,226,351	5,488,270	5,488,270	5,488,270
MISCELLANEOUS REVENUE							
119,551	152,161	135,000	4601910 OTHER REVENUE	137,360	135,000	135,000	135,000
3,526	76,729	40,000	4610001 INTEREST ALLOCATED	129,666	125,000	125,000	125,000
0	25,971	0	4650005 SALE OF EQUIPMENT	38,549	0	0	0
0	26,000	0	4690010 INSURANCE CLAIMS/REFUNDS	0	0	0	0
123,077	280,861	175,000	TOTAL MISCELLANEOUS REVENUE	305,575	260,000	260,000	260,000
BEGINNING FUND BALANCE							
1,745,336	2,157,555	2,438,568	4890010 BEGINNING BALANCE	2,743,328	2,312,356	2,312,356	2,312,356
1,745,336	2,157,555	2,438,568	TOTAL BEGINNING FUND BALANCE	2,743,328	2,312,356	2,312,356	2,312,356
<b>6,719,012</b>	<b>7,421,281</b>	<b>7,829,792</b>	<b>TOTAL RESOURCES</b>	<b>8,275,254</b>	<b>8,060,626</b>	<b>8,060,626</b>	<b>8,060,626</b>
PERSONAL SERVICES							
818,348	876,229	1,060,643	6101100 SALARIES	922,027	1,059,441	1,059,441	1,059,441
36,591	32,704	51,397	6102001 PART TIME & SEASONAL SALARIES	46,783	67,554	67,554	67,554
39,214	48,457	50,845	6103012 OVERTIME, CITY EMPLOYEES	38,176	50,930	50,930	50,930
66,561	71,609	88,961	6105011 FICA/MEDICARE	71,642	90,111	90,111	90,111
20,249	19,615	20,656	6105012 WORKERS' COMP	23,038	30,628	30,628	30,628
0	1,905	4,652	6105014 OR PAID FAMILY LEAVE	3,734	4,712	4,712	4,712
220,299	186,090	224,334	6106011 MEDICAL & DENTAL INSURANCE	206,090	247,923	247,923	247,923
567	477	545	6106012 LIFE INSURANCE	497	545	545	545
2,049	1,571	2,327	6106013 LONG-TERM DISABILITY INS.	1,870	2,467	2,467	2,467
182,648	185,426	236,222	6106014 RETIREMENT	195,419	238,815	238,815	238,815
1,386,526	1,424,083	1,740,582	TOTAL PERSONAL SERVICES	1,509,276	1,793,126	1,793,126	1,793,126
MATERIALS & SERVICES							
129,617	125,717	235,900	6201119 MISC. CONTRACTED SERVICES	140,000	467,500	467,500	467,500
22,752	17,645	30,440	6201121 SAMPLING/TESTING SERVICES	30,000	45,000	45,000	45,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
241-000-SEWER UTILITY OPERATIONS**

Wednesday, July 10, 2024

<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>BUDGET FY 2023-24</b>		<b>ESTIMATE FY 2023-24</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2024-25</b>
0	3,512	0	6201152 LEGAL SERVICES	3,512	0	0	0
20,121	17,799	23,197	6201153 GEOGRAPHICAL INFO SYS SUPPORT	20,964	23,620	23,620	23,620
19,728	20,337	21,500	6202099 MISC. PERMITS	21,500	61,800	61,800	61,800
12,018	17,119	12,350	6202102 COMPUTER SOFTWARE/SUBSCRIPTI	17,016	31,250	31,250	31,250
39,296	39,296	52,912	6202110 INFORMATION TECHNOLOGY SUPP	54,662	66,822	66,822	66,822
395,820	414,829	451,935	6203001 ELECTRIC POWER	459,760	505,736	505,736	505,736
607	1,709	2,200	6203010 NATURAL GAS	2,200	2,200	2,200	2,200
0	0	0	6203015 GARBAGE DISPOSAL	0	12,000	12,000	12,000
26,006	26,522	30,000	6203020 TELEPHONE	20,000	20,000	20,000	20,000
15,979	19,128	23,000	6204010 MERCHANT FEES	18,519	20,000	20,000	20,000
11,156	11,427	15,000	6206002 TRAINING	15,000	27,800	27,800	27,800
374	523	500	6206003 MEETINGS	500	500	500	500
1,295	730	3,000	6206004 RECRUITMENT AND TESTING	300	0	0	0
3,506	5,160	4,850	6206005 MEMBERSHIP & DUES	4,850	3,050	3,050	3,050
312	202	1,000	6206006 BOOKS AND PERIODICALS	100	100	100	100
3,137	4,943	6,500	6206007 SAFETY	6,500	13,000	13,000	13,000
818	323	1,000	6209001 POSTAGE, SHIPPING, METER LEASE	500	1,000	1,000	1,000
95,821	119,313	146,800	6209010 INSURANCE AND BONDS	140,658	158,100	158,100	158,100
0	0	0	6209020 NATURAL DISASTER EMERGENCY	0	5,000	5,000	5,000
2,036	2,219	3,000	6209030 UNIFORMS & CLOTHING	3,000	4,400	4,400	4,400
8,207	9,839	15,000	6210001 BUILDING MAINTENANCE	15,000	45,000	45,000	45,000
129,334	61,602	120,000	6210010 SYSTEM MAINTENANCE	120,000	50,000	50,000	50,000
216,915	238,856	265,000	6210015 SLUDGE REMOVAL	265,000	325,000	325,000	325,000
101,600	11,150	130,000	6210025 INFILTRATION & INFLOW MAINT	130,000	0	0	0
657	1,305	3,500	6211020 MAINTENANCE/LEASE-OFFICE EQUI	3,500	3,500	3,500	3,500
200	2,206	20,000	6211025 EQUIPMENT (< 5,000)	20,000	0	0	0
133,078	129,760	230,000	6211040 PUMP STATION MAINTENANCE	300,000	175,000	175,000	175,000
55,198	178,280	236,000	6211050 TREATMENT PLANT MAINTENANCE	236,000	159,000	159,000	159,000
35,904	29,975	36,000	6221001 GASOLINE, FUEL, OILS	36,000	36,000	36,000	36,000
56,339	73,283	46,824	6221013 VEHICLE REPAIR & OPERATION	50,799	64,776	64,776	64,776
13,157	11,846	16,500	6222001 LABORATORY SUPPLIES	16,500	27,000	27,000	27,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
241-000-SEWER UTILITY OPERATIONS**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
91,925	92,434	100,000	6222010 CHEMICALS	100,000	120,000	120,000	120,000
5,264	4,584	5,000	6229001 OTHER SUPPLIES	8,000	7,000	7,000	7,000
3,004	3,569	3,378	6260001 EMPLOYEE WELLNESS	3,378	3,763	3,763	3,763
1,651,179	1,697,139	2,292,286	TOTAL MATERIALS & SERVICES	2,263,718	2,484,917	2,484,917	2,484,917
CAPITAL OUTLAY							
0	0	0	6310001 AUTOMOBILES	0	190,000	190,000	190,000
0	111,374	0	6310101 OTHER VEHICLES	1,566	0	0	0
0	5,070	0	6320201 OTHER EQUIPMENT (CAPITAL)	131,407	295,500	295,500	295,500
0	116,444	0	TOTAL CAPITAL OUTLAY	132,973	485,500	485,500	485,500
DEBT SERVICE							
8,972	7,040	5,027	6412018 INTEREST PMTS - CAPITAL LEASE	5,027	0	0	0
396	309	396	6412087 INTEREST PMTS - LEASE ASSET	203	77	77	77
46,114	48,046	119,973	6452018 PRINCIPAL PMTS - CAPITAL LEASE	119,973	0	0	0
444	531	444	6452087 PRINCIPAL PMTS - LEASE ASSET	637	763	763	763
55,926	55,926	125,840	TOTAL DEBT SERVICE	125,840	840	840	840
TRANSFERS							
35,008	36,058	37,140	6601120 TRANSFER TO LINCOLN SQ CENTER	37,140	38,254	38,254	38,254
1,250,000	1,160,000	1,700,000	6601252 TRF TO SEWER CAPITAL FUND	1,700,000	2,000,000	2,000,000	2,000,000
182,817	188,302	193,951	6602111 TRANSFER TO CITY HALL OPR	193,951	199,770	199,770	199,770
1,467,825	1,384,360	1,931,091	TOTAL TRANSFERS	1,931,091	2,238,024	2,238,024	2,238,024
<b>4,561,457</b>	<b>4,677,953</b>	<b>6,089,799</b>	<b>TOTAL EXPENDITURES</b>	<b>5,962,898</b>	<b>7,002,407</b>	<b>7,002,407</b>	<b>7,002,407</b>
CONTINGENCY/FUND BALANCE							
0	0	1,739,993	6780001 CONTINGENCIES	0	1,058,219	1,058,219	1,058,219
2,157,555	2,743,328	0	6800502 UNAPPROPRIATED FUND BALANCE	2,312,356	0	0	0
2,157,555	2,743,328	1,739,993	TOTAL CONTINGENCY/FUND BALANCE	2,312,356	1,058,219	1,058,219	1,058,219
<b>2,157,555</b>	<b>2,743,328</b>	<b>1,739,993</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>2,312,356</b>	<b>1,058,219</b>	<b>1,058,219</b>	<b>1,058,219</b>
412,219	585,772	-698,575	<i>Excess of Resources over Expenditures</i>	-430,972	-1,254,137	-1,254,137	-1,254,137

**City of Lincoln City  
Sewer Operations Financial Plan  
FY2024-25 Budget**

8.0% 10.3% 2.8% 4.9% 5.0% 6.0% 6.0% 6.0% 6.0% 6.0%

	Actual FY20-21	Actual FY21-22	Actual FY22-23	Estimate FY23-24	Proposed FY24-25	Projected					
						FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	
<b>REVENUES</b>											
CHARGES FOR SERVICES	4,393,145	4,844,699	4,980,886	5,224,851	5,486,270	5,815,446	6,164,373	6,534,235	6,926,289	7,341,867	
OTHER STATE ALLOCATION	17,856	0	0	0	0	0	0	0	0	0	
MISCELLANEOUS REVENUE	190,178	128,977	282,839	307,075	262,000	269,860	277,956	286,294	294,883	303,730	3.0%
<b>TOTAL REVENUE</b>	<b>4,601,179</b>	<b>4,973,676</b>	<b>5,263,725</b>	<b>5,531,926</b>	<b>5,748,270</b>	<b>6,085,306</b>	<b>6,442,329</b>	<b>6,820,530</b>	<b>7,221,173</b>	<b>7,645,597</b>	
<b>EXPENDITURES</b>											
SALARIES	914,975	894,153	908,933	1,006,986	1,177,925	1,225,042	1,274,044	1,325,005	1,378,006	1,433,126	4.0%
BENEFITS	548,235	492,374	515,150	502,290	615,201	652,113	691,240	732,714	776,677	823,278	6.0%
PERS Match	144,128	0	0	0	0	0	0	0	0	0	
OPERATIONS	1,587,928	1,651,179	1,697,139	2,263,718	2,484,917	2,584,314	2,687,686	2,795,194	2,907,001	3,023,281	4.0%
TRANSFERS-General, L.Square	211,480	217,825	224,360	231,091	238,024	245,165	252,520	260,095	267,898	275,935	3.0%
<b>OPERATING EXPENDITURES</b>	<b>3,406,747</b>	<b>3,255,530</b>	<b>3,345,582</b>	<b>4,004,085</b>	<b>4,516,067</b>	<b>4,706,633</b>	<b>4,905,489</b>	<b>5,113,009</b>	<b>5,329,582</b>	<b>5,555,620</b>	
CAPITAL	24,268	0	116,444	132,973	485,500	100,000	100,000	100,000	100,000	100,000	
CAPITAL LEASE	55,086	55,086	55,086	125,000	0	0	0	0	0	0	
ASSET ROU DEBT		840	840	840	840	0	0	0	0	0	
TRANSFERS - CAPITAL FUND	1,000,000	1,250,000	1,160,000	1,700,000	2,000,000	1,600,000	1,600,000	1,600,000	1,800,000	2,000,000	
<b>TOTAL EXPENDITURES</b>	<b>4,486,101</b>	<b>4,561,457</b>	<b>4,677,953</b>	<b>5,962,898</b>	<b>7,002,407</b>	<b>6,406,633</b>	<b>6,605,489</b>	<b>6,813,009</b>	<b>7,229,582</b>	<b>7,655,620</b>	
<b>CHANGE TO FUND BALANCE</b>	<b>115,078</b>	<b>412,219</b>	<b>585,772</b>	<b>-430,972</b>	<b>-1,254,137</b>	<b>-321,327</b>	<b>-163,161</b>	<b>7,521</b>	<b>-8,409</b>	<b>-10,023</b>	
<b>BEGINNING BALANCE</b>	<b>1,630,258</b>	<b>1,745,336</b>	<b>2,157,555</b>	<b>2,743,328</b>	<b>2,312,356</b>	<b>1,058,219</b>	<b>736,891</b>	<b>573,731</b>	<b>581,252</b>	<b>572,842</b>	
<b>ENDING FUND BALANCE</b>	<b>1,745,336</b>	<b>2,157,555</b>	<b>2,743,328</b>	<b>2,312,356</b>	<b>1,058,219</b>	<b>736,891</b>	<b>573,731</b>	<b>581,252</b>	<b>572,842</b>	<b>562,819</b>	

% of Operational Expenditures 51.2% 66.3% 82.0% 57.7% 23.4% 15.7% 11.7% 11.4% 10.7% 10.1%

**Note :** Ending fund balance includes approximately \$815,000 in accounts receivable.

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
252-000-SEWER CAPITAL FUND**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
FEDERAL GRANS ALLOC BY STATE							
0	969,735	0	4301810	FEDERAL GRANTS ALLOC BY STAT	0	0	0
0	969,735	0		TOTAL FEDERAL GRANS ALLOC BY ST	0	0	0
INTER-GOVERNMENTAL							
785,536	48,662	0	4302000	STATE GRANTS	0	0	0
785,536	48,662	0		TOTAL INTER-GOVERNMENTAL	0	0	0
MISCELLANEOUS REVENUE							
18,796	124,045	80,000	4610001	INTEREST ALLOCATED	173,562	175,000	175,000
18,796	124,045	80,000		TOTAL MISCELLANEOUS REVENUE	173,562	175,000	175,000
TRANSFERS IN							
1,250,000	1,160,000	1,700,000	4701780	TRANSFER FROM SEWER FUND	1,700,000	2,000,000	2,000,000
1,200,000	0	0	4702111	TRANSFER FROM GENERAL FUND	0	0	0
2,450,000	1,160,000	1,700,000		TOTAL TRANSFERS IN	1,700,000	2,000,000	2,000,000
BEGINNING FUND BALANCE							
2,091,817	4,043,223	4,970,711	4890010	BEGINNING BALANCE	4,970,711	5,584,954	5,584,954
2,091,817	4,043,223	4,970,711		TOTAL BEGINNING FUND BALANCE	4,970,711	5,584,954	5,584,954
<b>5,346,149</b>	<b>6,345,664</b>	<b>6,750,711</b>		<b>TOTAL RESOURCES</b>	<b>6,844,273</b>	<b>7,759,954</b>	<b>7,759,954</b>
CAPITAL OUTLAY							
0	0	0	6310025	INFILTRATION & INFLOW MAINT	0	370,000	370,000
0	109,556	260,000	6320201	OTHER EQUIPMENT (CAPITAL)	319,777	0	0
1,106,540	294,842	3,190,258	6340203	SEWER SYSTEM CONSTRUCTION	651,000	4,233,253	4,233,253
182,776	408,631	2,202,676	6340219	PUMP STATION CONSTRUCTION	288,542	1,458,188	1,458,188
13,611	0	0	6340252	SEWER PLANT IMPROVEMENTS	0	0	0
0	0	1,092,777	6370400	RESERVE-FUTURE YEARS	0	1,693,513	1,693,513
1,302,927	813,030	6,745,711		TOTAL CAPITAL OUTLAY	1,259,319	7,754,954	7,754,954
TRANSFERS							
0	550,000	0	6601111	TRANSFER TO GENERAL FUND	0	0	0
0	11,923	5,000	6601193	TRANSFER TO % FOR ARTS	0	5,000	5,000
0	561,923	5,000		TOTAL TRANSFERS	0	5,000	5,000
<b>1,302,927</b>	<b>1,374,953</b>	<b>6,750,711</b>		<b>TOTAL EXPENDITURES</b>	<b>1,259,319</b>	<b>7,759,954</b>	<b>7,759,954</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
252-000-SEWER CAPITAL FUND**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
CONTINGENCY/FUND BALANCE							
4,043,223	4,970,711	0	6800502 UNAPPROPRIATED FUND BALANCE	5,584,954	0	0	0
4,043,223	4,970,711	0	TOTAL CONTINGENCY/FUND BALANCE	5,584,954	0	0	0
<b>4,043,223</b>	<b>4,970,711</b>	<b>0</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>5,584,954</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>1,951,405</i>	<i>927,489</i>	<i>-4,970,711</i>	<i>Excess of Resources over Expenditures</i>	<i>614,243</i>	<i>-5,584,954</i>	<i>-5,584,954</i>	<i>-5,584,954</i>

City of Lincoln City  
Sewer Capital Financial Plan (252)  
FY2024-25 Budget

	Actual FY18-19	Actual FY19-20	Actual FY20-21	Actual FY21-22	Actual FY22-23	Estimated FY23-24	Proposed FY24-25
<b>REVENUES</b>							
INTER-GOVERNMENTAL REVENUE (ARPA FUNDS)	0	0	0	785,536	1,018,397	0	0
INTEREST	15,591	27,437	9,157	18,796	124,045	173,562	175,000
TRF FROM SEWER OPERATIONS	750,000	800,000	1,000,000	1,250,000	1,160,000	1,700,000	2,000,000
TRF FROM GENERAL FUND	500,000	0	0	1,200,000	0		0
<b>TOTAL REVENUES</b>	<b>1,277,073</b>	<b>827,437</b>	<b>1,009,157</b>	<b>3,254,332</b>	<b>2,302,442</b>	<b>1,873,562</b>	<b>2,175,000</b>
<b>EXPENDITURES</b>							
OTHER CAPITAL	0	3,705	0	0	109,556	319,777	0
INFILTRATION & INFLOW MAINT							370,000
SEWER SYSTEM CONSTRUCTION	442,677	540,562	65,477	1,120,151	294,842	651,000	4,233,253
PUMPSTATION CONSTRUCTION	0	41,893	27,403	182,776	408,631	288,542	1,458,188
TRF TO % FOR ARTS	0	0	0	0	11,923	0	5,000
TRANSFER TO GENERAL FUND	0	0	0	0	550,000	0	0
TRANSFER TO SEWER SDC REIMB	0	0	2,250	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>442,677</b>	<b>586,160</b>	<b>95,129</b>	<b>1,302,926</b>	<b>1,374,953</b>	<b>1,259,319</b>	<b>6,066,441</b>
<b>CHANGE TO FUND BALANCE</b>	<b>834,396</b>	<b>241,276</b>	<b>914,027</b>	<b>1,951,406</b>	<b>927,489</b>	<b>614,243</b>	<b>-3,891,441</b>
<b>BEGINNING BALANCE</b>	<b>102,117</b>	<b>936,513</b>	<b>1,177,790</b>	<b>2,091,817</b>	<b>4,043,223</b>	<b>4,970,711</b>	<b>5,584,954</b>
<b>ENDING FUND BALANCE</b>	<b>936,513</b>	<b>1,177,790</b>	<b>2,091,817</b>	<b>4,043,223</b>	<b>4,970,711</b>	<b>5,584,954</b>	<b>1,693,513</b>

						Est 23-24	FY24-25
Equipment Purchases		3,705			109,556	319,777	
Emergency Slip Line	209,250						
NW 21st Street Hwy 101 to Harbor Av	150,000						
100 MBPS Fiber Circuit WWTP				13,611			
Wastewater Screwpress Install # 18018 (complete)	40,734	292,994	21,907	387,012	115,775	0	0
Spyglass Pumpstation upgrade #19001		41,893	26,440	135,242	304,124	7,178	0
Infiltration and Inflow Maint Program							250,000
Access to Manholes							120,000
Nelscott Force Main # 18003 (Sewer funds)	42,692	247,568	2,323	25,868	48,662	70,680	0
Nelscott Force Main # 18003 (ARPA Funds)						429,320	1,233,253
Nelscott Force Main # 18003 phase 2						51,000	1,600,000
Variable Frequency Drives # 21006 (complete)				85,130	90,119	0	0
NW Jetty Force Main # 21011 (complete)				608,530	32,028	0	0
Wecoma Pumpstation Upgrade							300,000
Ester Lee Pump Station (also in 253) # 19011			12,688				526,457
2nd Street Inflow & Infiltration #23028						100,000	1,400,000
Holmes Road Pump Station Upgrade # 20004			8,150	47,534	112,766	281,364	631,731
Feasibility Study			21,372				
<b>Total Fund 252</b>	<b>442,677</b>	<b>586,160</b>	<b>92,879</b>	<b>1,302,927</b>	<b>813,030</b>	<b>1,259,319</b>	<b>6,061,441</b>

**Fund 253**

						Est 23-24	FY24-25
Ester Lee Pump Station (FUND 253 ) # 19011				70,628	948,642	799,543	198,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
253-000-SDC RE-IMBURSEMENT SEWER**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
215,560	201,506	215,000	4404201	RE-IMBURSEMENT FEE INSIDE	154,053	175,000	175,000
215,560	201,506	215,000		TOTAL CHARGES FOR SERVICES	154,053	175,000	175,000
MISCELLANEOUS REVENUE							
7,238	29,871	10,000	4610001	INTEREST ALLOCATED	22,780	23,000	23,000
602	494	0	4610002	INTEREST DIRECT	0	0	0
7,840	30,364	10,000		TOTAL MISCELLANEOUS REVENUE	22,780	23,000	23,000
BEGINNING FUND BALANCE							
1,186,709	1,339,482	622,710	4890010	BEGINNING BALANCE	622,710	0	0
1,186,709	1,339,482	622,710		TOTAL BEGINNING FUND BALANCE	622,710	0	0
<b>1,410,109</b>	<b>1,571,352</b>	<b>847,710</b>		<b>TOTAL RESOURCES</b>	<b>799,543</b>	<b>198,000</b>	<b>198,000</b>
CAPITAL OUTLAY							
70,628	948,642	847,710	6340219	PUMP STATION CONSTRUCTION	799,543	198,000	198,000
70,628	948,642	847,710		TOTAL CAPITAL OUTLAY	799,543	198,000	198,000
<b>70,628</b>	<b>948,642</b>	<b>847,710</b>		<b>TOTAL EXPENDITURES</b>	<b>799,543</b>	<b>198,000</b>	<b>198,000</b>
CONTINGENCY/FUND BALANCE							
1,339,482	622,710	0	6800502	UNAPPROPRIATED FUND BALANCE	0	0	0
1,339,482	622,710	0		TOTAL CONTINGENCY/FUND BALANCE	0	0	0
<b>1,339,482</b>	<b>622,710</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
152,773	-716,772	-622,710		<i>Excess of Resources over Expenditures</i>	-622,710	0	0

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
254-000-SDC IMPROVEMENT SEWER**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
2,546	2,107	0	4404201	RE-IMBURSEMENT FEE INSIDE	0	0	0
101,842	103,289	101,250	4404211	IMPROVEMENT FEE INSIDE	95,000	101,250	101,250
104,388	105,396	101,250		TOTAL CHARGES FOR SERVICES	95,000	101,250	101,250
MISCELLANEOUS REVENUE							
1,031	8,221	5,000	4610001	INTEREST ALLOCATED	11,351	11,500	11,500
315	259	0	4610002	INTEREST DIRECT	0	0	0
1,346	8,480	5,000		TOTAL MISCELLANEOUS REVENUE	11,351	11,500	11,500
BEGINNING FUND BALANCE							
175,345	228,512	280,944	4890010	BEGINNING BALANCE	289,820	343,603	343,603
175,345	228,512	280,944		TOTAL BEGINNING FUND BALANCE	289,820	343,603	343,603
<b>281,080</b>	<b>342,388</b>	<b>387,194</b>		<b>TOTAL RESOURCES</b>	<b>396,171</b>	<b>456,353</b>	<b>456,353</b>
CAPITAL OUTLAY							
0	0	334,625	6370400	RESERVE-FUTURE YEARS	0	456,353	456,353
0	0	334,625		TOTAL CAPITAL OUTLAY	0	456,353	456,353
TRANSFERS							
52,568	52,568	52,569	6603100	INTERFUND LOAN TRF OUT	52,568	0	0
52,568	52,568	52,569		TOTAL TRANSFERS	52,568	0	0
<b>52,568</b>	<b>52,568</b>	<b>387,194</b>		<b>TOTAL EXPENDITURES</b>	<b>52,568</b>	<b>456,353</b>	<b>456,353</b>
CONTINGENCY/FUND BALANCE							
228,512	289,820	0	6800502	UNAPPROPRIATED FUND BALANCE	343,603	0	0
228,512	289,820	0		TOTAL CONTINGENCY/FUND BALANCE	343,603	0	0
<b>228,512</b>	<b>289,820</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>343,603</b>	<b>0</b>	<b>0</b>
53,166	61,308	-280,944		<i>Excess of Resources over Expenditures</i>	53,783	-343,603	-343,603

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
326-000-SEWER BONDS**

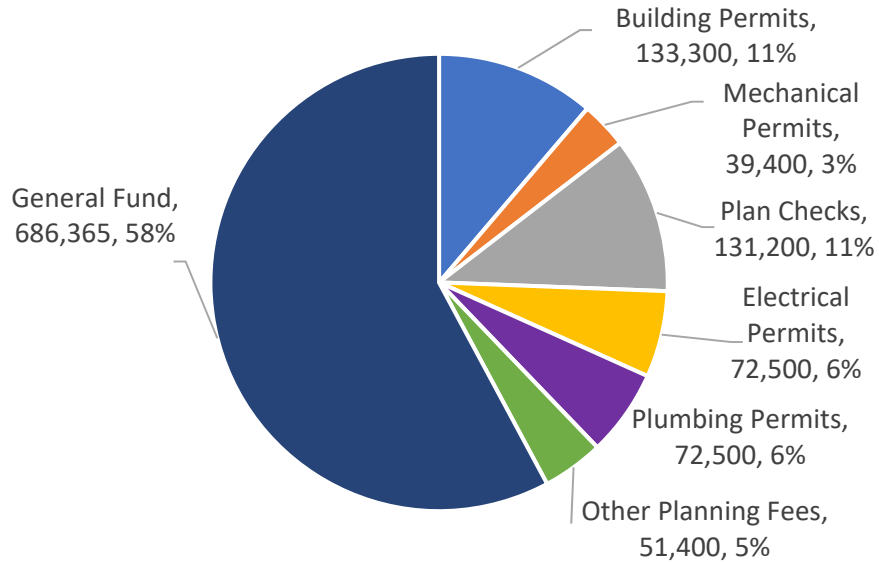
Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
TAXES							
1,641,780	1,689,043	1,650,000	4101010	CURRENT PROPERTY TAXES	1,646,107	1,600,000	1,600,000
1,641,780	1,689,043	1,650,000		TOTAL TAXES	1,646,107	1,600,000	1,600,000
MISCELLANEOUS REVENUE							
2,968	22,031	17,500	4610001	INTEREST ALLOCATED	26,418	25,000	25,000
289	1,061	1,000	4610002	INTEREST DIRECT	3,000	1,500	1,500
3,257	23,092	18,500		TOTAL MISCELLANEOUS REVENUE	29,418	26,500	26,500
BEGINNING FUND BALANCE							
141,162	166,583	231,616	4890010	BEGINNING BALANCE	240,002	273,411	273,411
141,162	166,583	231,616		TOTAL BEGINNING FUND BALANCE	240,002	273,411	273,411
<b>1,786,199</b>	<b>1,878,718</b>	<b>1,900,116</b>		<b>TOTAL RESOURCES</b>	<b>1,915,527</b>	<b>1,899,911</b>	<b>1,899,911</b>
DEBT SERVICE							
102,276	80,473	57,761	6410210	INTEREST - SERIES 2011	57,761	34,104	34,104
198,649	182,749	166,150	6410213	INTEREST - SERIES 2013	166,150	148,088	148,088
523,690	545,494	568,205	6450210	PRINCIPAL - SERIES 2011	568,205	591,862	591,862
795,000	830,000	850,000	6450213	PRINCIPAL - SERIES 2013	850,000	875,000	875,000
0	0	258,000	6450301	RESERVE FOR FUTURE YEARS	0	250,857	250,857
1,619,616	1,638,716	1,900,116		TOTAL DEBT SERVICE	1,642,116	1,899,911	1,899,911
<b>1,619,616</b>	<b>1,638,716</b>	<b>1,900,116</b>		<b>TOTAL EXPENDITURES</b>	<b>1,642,116</b>	<b>1,899,911</b>	<b>1,899,911</b>
CONTINGENCY/FUND BALANCE							
166,583	240,002	0	6800502	UNAPPROPRIATED FUND BALANCE	273,411	0	0
166,583	240,002	0		TOTAL CONTINGENCY/FUND BALANCE	273,411	0	0
<b>166,583</b>	<b>240,002</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>273,411</b>	<b>0</b>	<b>0</b>
25,421	73,419	-231,616		<i>Excess of Resources over Expenditures</i>	33,409	-273,411	-273,411

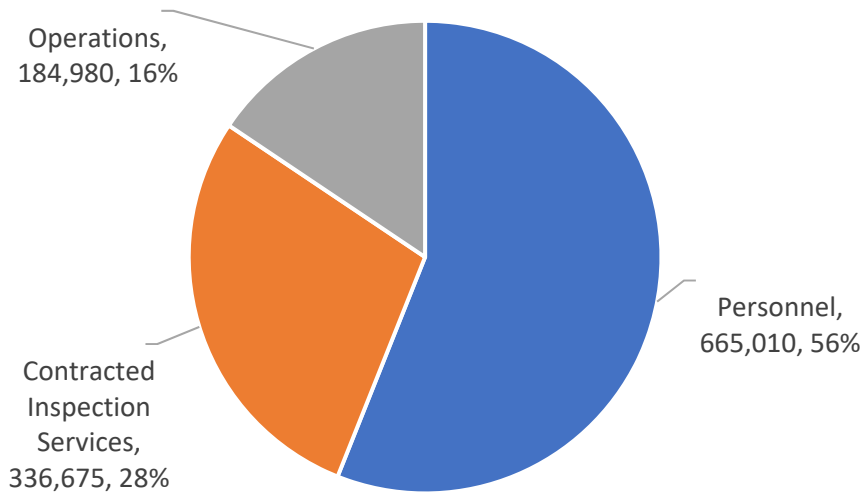
**City of Lincoln City  
Sewer Bond Financial Plan (326)  
FY2024-25 Budget**

	Actual	Actual	Actual	Estimate	Proposed	Projected						
	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY29-30	
<b>REVENUES</b>												
PROPERTY TAXES Bond	1,561,469	1,641,780	1,689,043	1,646,107	1,600,000	1,400,000	1,100,000	1,000,000	1,000,000	838,118		
INTEREST	4,272	3,257	23,092	29,418	26,500	16,306	11,004	16,137	14,983	11,397		
TRANSFERS FROM SDC IMF	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>1,565,741</b>	<b>1,645,037</b>	<b>1,712,135</b>	<b>1,675,525</b>	<b>1,626,500</b>	<b>1,416,306</b>	<b>1,111,004</b>	<b>1,016,137</b>	<b>1,014,983</b>	<b>849,515</b>		<b>0</b>
<b>EXPENDITURES</b>												
INTEREST - 2011	123,209	102,276	80,473	57,761	34,104	9,463	0	0	0	0	0	0
INTEREST - 2013	213,849	198,649	182,749	166,150	148,088	128,400	107,025	83,900	60,150	29,850		0
<b>TOTAL INTEREST</b>	<b>337,058</b>	<b>300,926</b>	<b>263,222</b>	<b>223,911</b>	<b>182,192</b>	<b>137,863</b>	<b>107,025</b>	<b>83,900</b>	<b>60,150</b>	<b>29,850</b>		<b>0</b>
PRINCIPAL - 2011	502,758	523,690	545,494	568,205	591,862	460,013	0	0	0	0	0	0
PRINCIPAL - 2013 (2030)	760,000	795,000	830,000	850,000	875,000	900,000	925,000	950,000	1,010,000	995,000		0
<b>TOTAL PRINCIPAL</b>	<b>1,262,758</b>	<b>1,318,690</b>	<b>1,375,494</b>	<b>1,418,205</b>	<b>1,466,862</b>	<b>1,360,013</b>	<b>925,000</b>	<b>950,000</b>	<b>1,010,000</b>	<b>995,000</b>		<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>1,599,816</b>	<b>1,619,616</b>	<b>1,638,716</b>	<b>1,642,116</b>	<b>1,649,054</b>	<b>1,497,876</b>	<b>1,032,025</b>	<b>1,033,900</b>	<b>1,070,150</b>	<b>1,024,850</b>		<b>0</b>
<b>CHANGE TO FUND BALANCE</b>	<b>-34,075</b>	<b>25,421</b>	<b>73,419</b>	<b>33,409</b>	<b>-22,554</b>	<b>-81,570</b>	<b>78,979</b>	<b>-17,763</b>	<b>-55,167</b>	<b>-175,335</b>		<b>0</b>
<b>BEGINNING BALANCE</b>	<b>175,236</b>	<b>141,162</b>	<b>166,583</b>	<b>240,002</b>	<b>273,411</b>	<b>250,857</b>	<b>169,287</b>	<b>248,266</b>	<b>230,503</b>	<b>175,335</b>		<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>141,162</b>	<b>166,583</b>	<b>240,002</b>	<b>273,411</b>	<b>250,857</b>	<b>169,287</b>	<b>248,266</b>	<b>230,503</b>	<b>175,335</b>	<b>0</b>		<b>0</b>

### Planning & Building Revenues



### Planning & Building Expenditures



## Planning & Building at a Glance

In the planning department, a temporary FTE increase of 0.25 is included to handle some special projects and to assist with transitioning to a new planning director.

With the completion and adoption of the Comprehensive Plan the planning department’s materials and services budget is reduced by about 8%.

During the 2023-2024 fiscal year building revenue (and accompanying expenses) was substantially below what was budgeted. This was due largely to interest rates and other factors causing building activity to slow down from previous high levels. No substantial increase in building activity in 2024-2025 is expected but the budget includes increases in building permit revenue and contracted services. This is because beginning July 1 we will start handling electrical and plumbing permits and inspections in addition to structural and mechanical permits. Until now these permits were handled by the county. At this point, with no experience to go on, we are only able to make an educated guess at what the revenue from these permits will be. We do not anticipate needing to add additional administrative staff to handle these permits. This will increase the workload of our contracted inspectors; however, their compensation is a function of the permit revenue (75% of revenue), so there should be no adverse financial impacts to the city or to our contracted inspectors.

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-041-PLANNING**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>PLANNING</b>							
PERSONAL SERVICES							
356,686	289,830	296,974	6101100 SALARIES	310,317	310,693	310,693	310,693
0	0	0	6102001 PART TIME & SEASONAL SALARIES	5,175	34,047	34,047	34,047
716	87	1,854	6103012 OVERTIME, CITY EMPLOYEES	0	1,227	1,227	1,227
24,018	22,618	22,860	6105011 FICA/MEDICARE	23,647	26,466	26,466	26,466
604	464	289	6105012 WORKERS' COMP	440	486	486	486
0	389	1,195	6105014 OR PAID FAMILY LEAVE	951	1,384	1,384	1,384
50,838	49,730	51,631	6106011 MEDICAL & DENTAL INSURANCE	53,348	64,798	64,798	64,798
155	157	146	6106012 LIFE INSURANCE	152	185	185	185
588	497	616	6106013 LONG-TERM DISABILITY INS.	614	748	748	748
47,964	59,872	65,099	6106014 RETIREMENT	64,973	74,692	74,692	74,692
481,568	423,644	440,664	TOTAL PERSONAL SERVICES	459,617	514,726	514,726	514,726
MATERIALS & SERVICES							
5,160	502	20,000	6201119 MISC. CONTRACTED SERVICES	16,000	20,000	20,000	20,000
20,121	11,017	14,360	6201153 GEOGRAPHICAL INFO SYS SUPPORT	12,978	14,623	14,623	14,623
0	120	9,200	6202102 COMPUTER SOFTWARE/SUBSCRIPTI	8,100	3,700	3,700	3,700
28,069	28,069	37,794	6202110 INFORMATION TECHNOLOGY SUPP	39,044	47,729	47,729	47,729
3,116	2,679	3,408	6203020 TELEPHONE	2,679	3,500	3,500	3,500
8,599	3,192	7,000	6205001 LEGAL NOTICES	3,500	6,000	6,000	6,000
4,810	6,720	6,000	6205003 PRINTING	8,172	6,500	6,500	6,500
0	0	0	6205011 CITIZEN'S INVOLVEMENT PROGRA	0	0	6,000	6,000
519	4,678	3,700	6206002 TRAINING	3,700	6,300	6,300	6,300
0	10,634	10,000	6206003 MEETINGS	5,412	0	0	0
823	657	1,060	6206005 MEMBERSHIP & DUES	850	1,540	1,540	1,540
103	0	500	6206006 BOOKS AND PERIODICALS	0	500	500	500
11,145	6,492	19,400	6209001 POSTAGE, SHIPPING, METER LEASE	12,180	14,720	14,720	14,720
1,498	0	2,000	6211020 MAINTENANCE/LEASE-OFFICE EQUI	0	0	0	0
0	950	0	6211025 EQUIPMENT (< 5,000)	0	0	0	0
394	764	900	6221001 GASOLINE, FUEL, OILS	850	1,000	1,000	1,000
0	0	1,275	6221013 VEHICLE REPAIR & OPERATION	0	0	0	0

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-041-PLANNING**

Wednesday, July 10, 2024

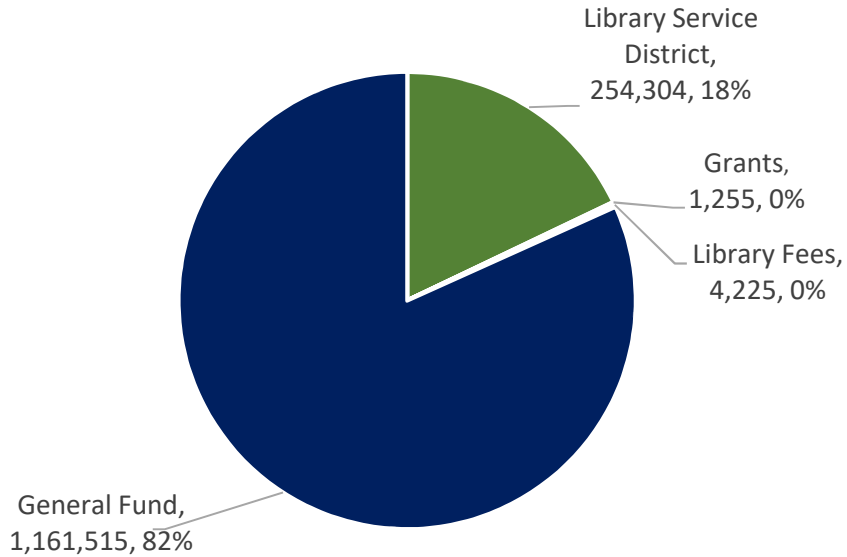
ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
4,411	2,793	3,000	6229001 OTHER SUPPLIES	1,627	3,000	3,000	3,000
1,449	1,715	2,585	6260001 EMPLOYEE WELLNESS	2,585	2,029	2,029	2,029
90,217	80,981	142,182	TOTAL MATERIALS & SERVICES	117,677	131,141	137,141	137,141
			DEBT SERVICE				
0	2,013	0	6412096 INTEREST PMTS - SBITA	1,805	1,564	1,564	1,564
0	2,875	0	6452096 PRINCIPAL PMTS- SBITA	3,328	3,826	3,826	3,826
0	4,889	0	TOTAL DEBT SERVICE	5,133	5,390	5,390	5,390
<b>571,785</b>	<b>509,514</b>	<b>582,846</b>	<b>TOTAL EXPENDITURES</b>	<b>582,427</b>	<b>651,257</b>	<b>657,257</b>	<b>657,257</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-042-BUILDING INSPECTION**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>BUILDING INSPECTION</b>							
PERSONAL SERVICES							
88,689	79,693	93,513	6101100 SALARIES	89,586	96,862	96,862	96,862
38	167	578	6103012 OVERTIME, CITY EMPLOYEES	0	0	0	0
6,045	5,929	7,198	6105011 FICA/MEDICARE	5,765	7,410	7,410	7,410
88	89	91	6105012 WORKERS' COMP	84	136	136	136
0	120	376	6105014 OR PAID FAMILY LEAVE	221	387	387	387
21,241	21,994	23,860	6106011 MEDICAL & DENTAL INSURANCE	21,807	25,484	25,484	25,484
51	44	49	6106012 LIFE INSURANCE	46	49	49	49
175	143	194	6106013 LONG-TERM DISABILITY INS.	179	210	210	210
14,494	15,890	19,449	6106014 RETIREMENT	15,133	19,746	19,746	19,746
130,821	124,070	145,308	TOTAL PERSONAL SERVICES	132,821	150,284	150,284	150,284
MATERIALS & SERVICES							
326,837	424,265	353,550	6201119 MISC. CONTRACTED SERVICES	217,953	336,675	336,675	336,675
120	120	0	6202102 COMPUTER SOFTWARE/SUBSCRIPTI	120	120	120	120
8,421	8,421	11,338	6202110 INFORMATION TECHNOLOGY SUPP	11,713	14,319	14,319	14,319
27,043	21,816	27,000	6204010 MERCHANT FEES	13,230	25,000	25,000	25,000
419	400	3,000	6206002 TRAINING	1,000	6,000	6,000	6,000
0	0	3,000	6206003 MEETINGS	2,415	0	0	0
0	0	450	6206005 MEMBERSHIP & DUES	450	900	900	900
0	195	500	6206006 BOOKS AND PERIODICALS	0	500	500	500
1,096	0	0	6211025 EQUIPMENT (< 5,000)	0	0	0	0
24	380	500	6229001 OTHER SUPPLIES	0	500	500	500
1,153	1,052	1,080	6260001 EMPLOYEE WELLNESS	1,080	1,110	1,110	1,110
365,113	456,649	400,418	TOTAL MATERIALS & SERVICES	247,961	385,124	385,124	385,124
<b>495,934</b>	<b>580,719</b>	<b>545,726</b>	<b>TOTAL EXPENDITURES</b>	<b>380,782</b>	<b>535,408</b>	<b>535,408</b>	<b>535,408</b>

### Library Revenue



### Library at a Glance

Total Personnel = \$1,091,961  
 Operations = \$232,388  
 Books/Ebooks/Databases = \$97,000  
 Capital = \$0  
 Total Library Budget = \$1,421,299

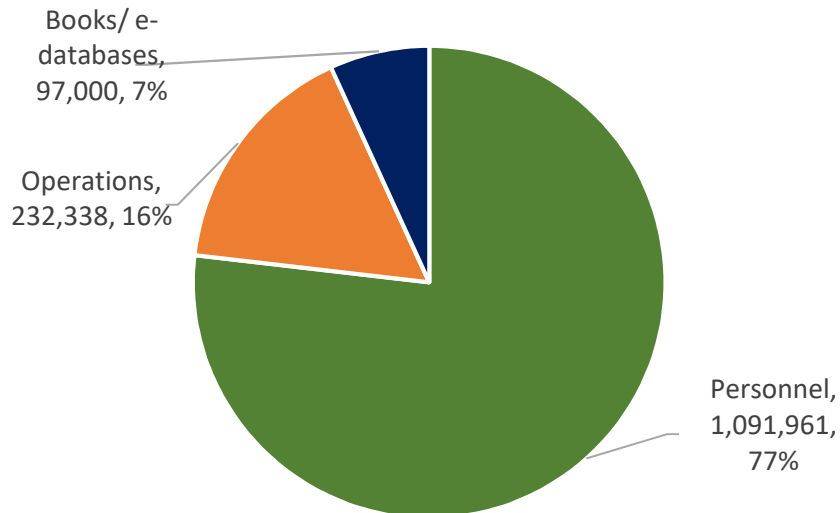
The library expects to receive \$254,304 from the Lincoln County Library District in FY2024-25.

In addition to these budgeted funds, the Friends of Driftwood Library plan to contribute approximately \$27,000 to the library. These funds, which the Friends raise through their weekly book sales, go to enhance library programs and services such as the Summer Reading Program, the Oregon Legacy Author series, and Día de los Muertos.

#### Items of Note:

- The increase in the Operations budget is mostly due to the replacement of the library’s security gates, and to the purchase of additional mobile shelving for the Spanish collection.
- As of April 2024, the library has added 711 Spanish language items to the collection. In the FY2024-25 budget, the library is requesting \$6,000 to continue expanding this collection, which now constitutes approximately 3% of the library’s total collection.

### Library Expenditures



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-035-LIBRARY**

Wednesday, July 10, 2024

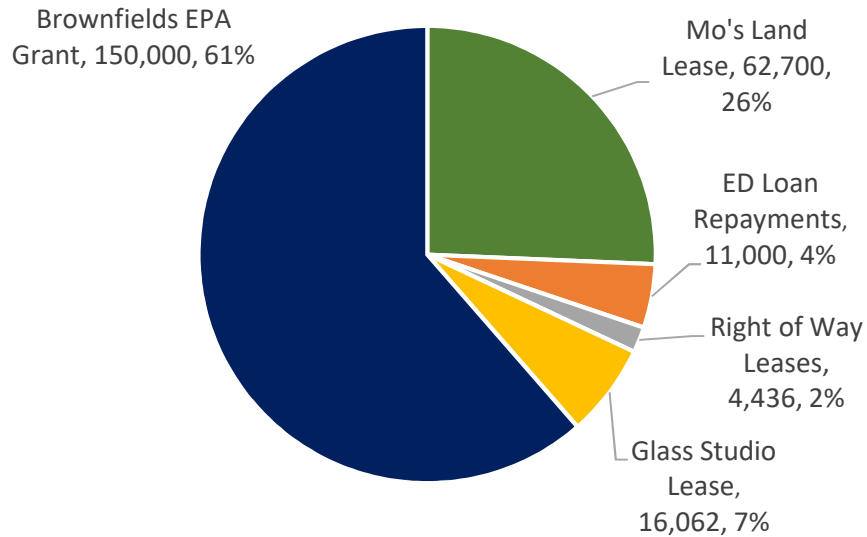
<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>BUDGET FY 2023-24</b>		<b>ESTIMATE FY 2023-24</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2024-25</b>
<b>LIBRARY</b>							
PERSONAL SERVICES							
412,720	537,993	606,738	6101100 SALARIES	588,460	646,004	646,004	646,004
108,115	111,487	82,837	6102001 PART TIME & SEASONAL SALARIES	63,989	82,941	82,941	82,941
3,270	4,641	5,790	6103012 OVERTIME, CITY EMPLOYEES	526	5,418	5,418	5,418
39,267	48,674	53,195	6105011 FICA/MEDICARE	46,655	56,179	56,179	56,179
861	736	672	6105012 WORKERS' COMP	963	1,032	1,032	1,032
0	1,286	2,781	6105014 OR PAID FAMILY LEAVE	2,438	2,937	2,937	2,937
110,706	125,895	135,853	6106011 MEDICAL & DENTAL INSURANCE	138,749	143,640	143,640	143,640
417	398	429	6106012 LIFE INSURANCE	413	429	429	429
1,265	1,129	1,432	6106013 LONG-TERM DISABILITY INS.	1,428	1,588	1,588	1,588
111,227	124,569	143,731	6106014 RETIREMENT	128,596	151,793	151,793	151,793
4,000	0	0	6108001 RELOCATION ALLOW/HIRING BONU	0	0	0	0
791,849	956,809	1,033,458	TOTAL PERSONAL SERVICES	972,217	1,091,961	1,091,961	1,091,961
MATERIALS & SERVICES							
94,960	89,024	89,800	6201101 LIBRARY BOOKS	89,800	82,800	92,800	92,800
40,315	2,807	46,075	6201119 MISC. CONTRACTED SERVICES	40,000	41,525	41,525	41,525
1,342	1,391	1,812	6201153 GEOGRAPHICAL INFO SYS SUPPORT	1,638	1,846	1,846	1,846
464	335	300	6201201 REFERENCE BOOKS	447	450	450	450
9,415	6,986	11,700	6201205 E-BOOKS/DATABASES	10,900	14,200	14,200	14,200
18,369	15,218	13,293	6202102 COMPUTER SOFTWARE/SUBSCRIPTI	8,318	13,018	13,018	13,018
56,138	56,138	75,589	6202110 INFORMATION TECHNOLOGY SUPP	78,089	95,460	95,460	95,460
0	0	0	6203015 GARBAGE DISPOSAL	0	1,700	1,700	1,700
179	179	200	6203020 TELEPHONE	296	300	300	300
420	341	1,216	6203021 TELECOMMUNICATIONS	1,000	1,250	1,250	1,250
0	0	1,100	6203022 LIBRARY OPERATIONAL GRANTS	1,255	1,255	1,255	1,255
15	0	0	6205002 ADVERTISING & PROMOTION	0	0	0	0
6,445	11,047	12,800	6206002 TRAINING	12,800	12,500	12,500	12,500
83	161	0	6206003 MEETINGS	46	0	0	0
1,514	2,649	2,245	6206005 MEMBERSHIP & DUES	2,245	1,775	1,775	1,775
3,547	4,469	4,500	6206006 BOOKS AND PERIODICALS	4,500	4,500	4,500	4,500

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-035-LIBRARY**

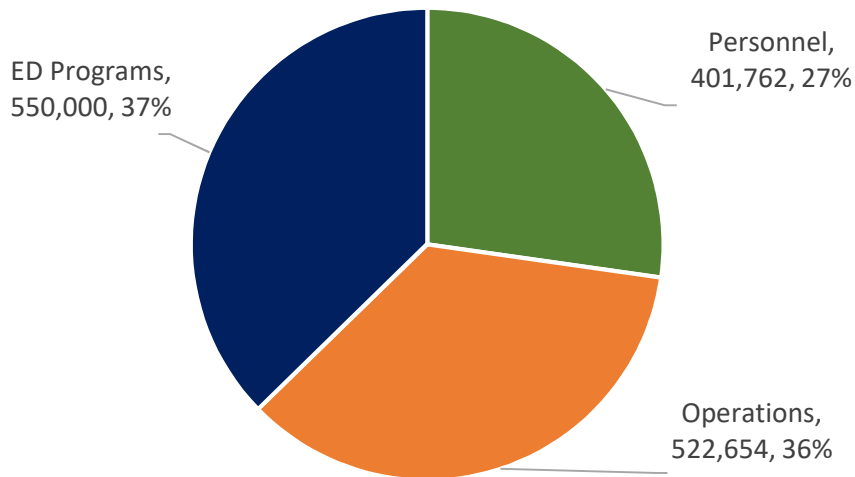
Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
2,069	72	0	6206007 SAFETY	0	0	0	0
717	724	700	6209001 POSTAGE, SHIPPING, METER LEASE	700	700	700	700
2,590	1,307	3,100	6209090 OTHER SERVICES	3,100	3,000	3,000	3,000
307	25	0	6210001 BUILDING MAINTENANCE	22	0	0	0
0	0	0	6211020 MAINTENANCE/LEASE-OFFICE EQUI	241	0	0	0
0	6,696	14,100	6211025 EQUIPMENT (< 5,000)	20,439	25,500	25,500	25,500
544	895	800	6221001 GASOLINE, FUEL, OILS	800	0	0	0
2,048	2,345	2,761	6221013 VEHICLE REPAIR & OPERATION	3,015	3,161	3,161	3,161
26,827	23,134	20,300	6229001 OTHER SUPPLIES	18,000	20,300	20,300	20,300
696	588	2,337	6260001 EMPLOYEE WELLNESS	2,337	4,098	4,098	4,098
269,003	226,530	304,728	TOTAL MATERIALS & SERVICES	299,988	329,338	339,338	339,338
<b>1,060,851</b>	<b>1,183,339</b>	<b>1,338,186</b>	<b>TOTAL EXPENDITURES</b>	<b>1,272,205</b>	<b>1,421,299</b>	<b>1,431,299</b>	<b>1,431,299</b>

### Economic Development Revenue



### Economic Development Expenditures



### Economic Development at a Glance

The Economic Development Department includes:

- Urban Renewal District Administration (1 Area closing out; 2 new Areas)
- Public Property Redevelopment Partnerships
- Workforce / Affordable Housing
- Lease administration for public properties (Lincoln City Cultural Center and Lincoln City Glass Studio)
- EPA Brownfields Grant (2022-2026)

#### Items of Note:

- Economic Development Programs include \$550,000 for various incentives for public property City-owned redevelopment partnership projects – funding for the City’s Economic Development Toolbox including the Local Program Support Grant.
- Glass Studio includes \$75,000 for deferred maintenance on building components and mechanical equipment per the lease agreement, \$2,500 for building appraisal, and \$16,062 (rent revenue) for unanticipated repairs, maintenance, and improvements.
- Cultural Center includes \$30,000 for final windows and louvers replacement project, \$127,640 for Electrical Utility Box Replacement and Reconnection required for Cultural Plaza Project, and \$25,000 for replacing Auditorium Doors (all funds are rollover from FY23-24)

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-045-ECONOMIC DEVELOPMENT**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>ECONOMIC DEVELOPMENT</b>							
<b>PERSONAL SERVICES</b>							
134,216	218,360	264,283	6101100 SALARIES	235,003	233,355	233,355	233,355
10,574	0	0	6102001 PART TIME & SEASONAL SALARIES	0	30,954	30,954	30,954
10,833	16,500	20,218	6105011 FICA/MEDICARE	16,467	20,220	20,220	20,220
1,717	1,428	1,594	6105012 WORKERS' COMP	1,937	2,616	2,616	2,616
0	528	1,057	6105014 OR PAID FAMILY LEAVE	846	1,057	1,057	1,057
25,473	46,891	58,605	6106011 MEDICAL & DENTAL INSURANCE	47,434	58,239	58,239	58,239
54	80	98	6106012 LIFE INSURANCE	81	117	117	117
239	310	544	6106013 LONG-TERM DISABILITY INS.	354	572	572	572
29,508	44,392	54,628	6106014 RETIREMENT	44,882	54,632	54,632	54,632
0	6,394	0	6108001 RELOCATION ALLOW/HIRING BONU	107	0	0	0
212,615	334,881	401,027	TOTAL PERSONAL SERVICES	347,111	401,762	401,762	401,762
<b>MATERIALS &amp; SERVICES</b>							
38,660	78,316	102,000	6201119 MISC. CONTRACTED SERVICES	50,000	165,000	165,000	165,000
0	0	6,000	6201152 LEGAL SERVICES	500	0	0	0
8,048	12,665	16,520	6201153 GEOGRAPHICAL INFO SYS SUPPORT	14,930	16,822	16,822	16,822
56,729	64,092	95,567	6201160 GLASS STUDIO	50,000	93,582	93,582	93,582
21,339	102,213	405,000	6201170 CULTURAL CENTER	350,000	182,640	182,640	182,640
0	0	0	6202001 FILING AND RECORDING FEES	500	0	0	0
0	105	0	6202102 COMPUTER SOFTWARE/SUBSCRIPTI	500	670	670	670
16,841	16,841	22,677	6202110 INFORMATION TECHNOLOGY SUPP	23,427	28,638	28,638	28,638
0	403	500	6203020 TELEPHONE	500	500	500	500
0	1,119	1,500	6205001 LEGAL NOTICES	500	1,500	1,500	1,500
0	0	3,000	6205002 ADVERTISING & PROMOTION	100	3,000	3,000	3,000
0	283	500	6205003 PRINTING	500	500	500	500
720	3,539	5,000	6206002 TRAINING	5,000	6,000	6,000	6,000
38	400	1,000	6206003 MEETINGS	1,000	1,000	1,000	1,000
500	1,243	2,025	6206005 MEMBERSHIP & DUES	2,025	2,050	2,050	2,050
0	0	500	6209001 POSTAGE, SHIPPING, METER LEASE	100	500	500	500
9,350	12,950	19,000	6209010 INSURANCE AND BONDS	15,143	17,600	17,600	17,600

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-045-ECONOMIC DEVELOPMENT**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
419	1,550	750	6211020 MAINTENANCE/LEASE-OFFICE EQUI	750	750	750	750
0	1,620	0	6211025 EQUIPMENT (< 5,000)	0	0	0	0
117	615	1,000	6229001 OTHER SUPPLIES	650	1,000	1,000	1,000
356	1,082	1,310	6260001 EMPLOYEE WELLNESS	1,310	902	902	902
449,092	404,344	500,000	6270150 ECONOMIC DEVELOPMENT PROGR	500,000	550,000	550,000	550,000
602,209	703,379	1,183,849	TOTAL MATERIALS & SERVICES	1,017,435	1,072,654	1,072,654	1,072,654
			CAPITAL OUTLAY				
12,725	0	0	6340209 OTHER CONSTRUCTION	0	0	0	0
12,725	0	0	TOTAL CAPITAL OUTLAY	0	0	0	0
<b>827,549</b>	<b>1,038,260</b>	<b>1,584,876</b>	<b>TOTAL EXPENDITURES</b>	<b>1,364,546</b>	<b>1,474,416</b>	<b>1,474,416</b>	<b>1,474,416</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
631-000-WORKFORCE HOUSING**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
25,282	32,830	35,000	4601051	LEASE INCOME	25,251	20,000	20,000
2,042	8,737	5,000	4610001	INTEREST ALLOCATED	12,954	15,000	15,000
139,003	0	0	4650001	SALE OF REAL ESTATE	0	0	0
166,326	41,567	40,000		TOTAL MISCELLANEOUS REVENUE	38,205	35,000	35,000
BEGINNING FUND BALANCE							
231,644	300,647	268,797	4890010	BEGINNING BALANCE	315,327	318,947	318,947
231,644	300,647	268,797		TOTAL BEGINNING FUND BALANCE	315,327	318,947	318,947
<b>397,971</b>	<b>342,215</b>	<b>308,797</b>		<b>TOTAL RESOURCES</b>	<b>353,532</b>	<b>353,947</b>	<b>353,947</b>
MATERIALS & SERVICES							
10,950	0	31,000	6201119	MISC. CONTRACTED SERVICES	0	30,000	30,000
0	0	0	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	110	110	110
1,044	556	2,004	6203001	ELECTRIC POWER	1,656	1,822	1,822
0	0	0	6203021	TELECOMMUNICATIONS	0	550	550
2,718	2,853	3,000	6203090	PROPERTY TAX EXPENSE	2,935	3,023	3,023
98	884	1,000	6206002	TRAINING	79	1,000	1,000
0	121	1,000	6206003	MEETINGS	0	1,000	1,000
912	1,100	1,400	6209010	INSURANCE AND BONDS	1,117	1,300	1,300
5,187	18,480	40,000	6210001	BUILDING MAINTENANCE	25,795	40,000	40,000
1,415	2,893	0	6211025	EQUIPMENT (< 5,000)	2,893	0	0
22,324	26,888	79,404		TOTAL MATERIALS & SERVICES	34,585	78,805	78,805
CAPITAL OUTLAY							
0	0	129,393	6340401	LAND PURCHASED	0	0	0
0	0	0	6370130	PROPERTY DEVELOPMENT	0	200,000	200,000
0	0	0	6370400	RESERVE-FUTURE YEARS	0	75,142	75,142
0	0	129,393		TOTAL CAPITAL OUTLAY	0	275,142	275,142
SPECIAL PAYMENTS							
75,000	0	100,000	6570130	PUBLIC PRIVATE PARTNERSHIP	0	0	0
75,000	0	100,000		TOTAL SPECIAL PAYMENTS	0	0	0
<b>97,324</b>	<b>26,888</b>	<b>308,797</b>		<b>TOTAL EXPENDITURES</b>	<b>34,585</b>	<b>353,947</b>	<b>353,947</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
631-000-WORKFORCE HOUSING**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
CONTINGENCY/FUND BALANCE							
300,647	315,327	0	6800502	UNAPPROPRIATED FUND BALANCE	318,947	0	0
300,647	315,327	0		TOTAL CONTINGENCY/FUND BALANCE	318,947	0	0
<b>300,647</b>	<b>315,327</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>318,947</b>	<b>0</b>	<b>0</b>
69,003	14,679	-268,797		<i>Excess of Resources over Expenditures</i>	3,620	-318,947	-318,947

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
INTERNAL SERVICE FUND SUMMARY**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY2024-25
<b>RESOURCES</b>							
21,701	21,406	23,000	FEES, LICENSES, PERMITS	21,000	23,000	23,000	23,000
1,078,823	1,118,111	1,316,365	CHARGES FOR SERVICES	1,363,702	1,612,838	1,612,838	1,612,838
0	0	31,527	OTHER RESOURCES	0	0	0	0
0	150,000	0	TRANSFERS IN	0	0	0	0
176,304	218,712	308,277	BEGINNING FUND BALANCE	256,150	15,705	15,705	15,705
<b>1,276,828</b>	<b>1,508,228</b>	<b>1,679,169</b>	<b>TOTAL RESOURCES</b>	<b>1,640,852</b>	<b>1,651,543</b>	<b>1,651,543</b>	<b>1,651,543</b>
<b>EXPENDITURES</b>							
383,304	449,766	571,065	VEHICLE MAINTENANCE (ISF)	606,821	516,280	516,280	516,280
552,049	695,349	890,885	INFORMATION TECH (ISF)	892,330	956,411	956,411	956,411
122,763	106,964	182,567	GEOGRAPHICAL INFO SYSTEMS	125,996	141,965	141,965	141,965
<b>1,058,116</b>	<b>1,252,079</b>	<b>1,644,517</b>	<b>TOTAL EXPENDITURES</b>	<b>1,625,147</b>	<b>1,614,656</b>	<b>1,614,656</b>	<b>1,614,656</b>
<b>ENDING FUND BALANCE</b>							
218,712	256,150	0	UNAPPROPRIATED FUND BALANCE	15,705	0	0	0
0	0	34,652	CONTINGENCY	0	36,887	36,887	36,887
<b>218,712</b>	<b>256,150</b>	<b>34,652</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>15,705</b>	<b>36,887</b>	<b>36,887</b>	<b>36,887</b>
42,408	37,438	-273,625	<i>Excess of Resources over Expenditures</i>	-240,445	21,182	21,182	21,182

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
130-000-INTERNAL SERVICE FUND**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
FEES, LICENSES, PERMITS							
21,701	21,406	23,000	4201005	CHARTER CABLE FRANCHISE FEE	21,000	23,000	23,000
21,701	21,406	23,000		TOTAL FEES, LICENSES, PERMITS	21,000	23,000	23,000
CHARGES FOR SERVICES							
383,304	449,766	421,065	4401001	VEHICLE REPAIR & OPERATION	456,821	516,280	516,280
561,381	561,381	755,885	4401002	IT SUPPORT CHARGES	780,885	954,593	954,593
134,137	106,964	139,415	4401003	GIS SUPPORT CHARGES	125,996	141,965	141,965
1,078,823	1,118,111	1,316,365		TOTAL CHARGES FOR SERVICES	1,363,702	1,612,838	1,612,838
OTHER RESOURCES							
0	0	31,527	4802101	SUBSCRIPTION ASSET FINANCING	0	0	0
0	0	31,527		TOTAL OTHER RESOURCES	0	0	0
TRANSFERS IN							
0	150,000	0	4702111	TRANSFER FROM GENERAL FUND	0	0	0
0	150,000	0		TOTAL TRANSFERS IN	0	0	0
BEGINNING FUND BALANCE							
176,304	218,712	308,277	4890010	BEGINNING BALANCE	256,150	15,705	15,705
176,304	218,712	308,277		TOTAL BEGINNING FUND BALANCE	256,150	15,705	15,705
<b>1,276,828</b>	<b>1,508,228</b>	<b>1,679,169</b>		<b>TOTAL RESOURCES</b>	<b>1,640,852</b>	<b>1,651,543</b>	<b>1,651,543</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
130-131-INTERNAL SERVICE FUND**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>VEHICLE MAINTENANCE (ISF)</b>							
PERSONAL SERVICES							
81,072	152,737	147,442	6101100 SALARIES	147,341	154,387	154,387	154,387
32,851	0	0	6102001 PART TIME & SEASONAL SALARIES	0	0	0	0
265	91	0	6103012 OVERTIME, CITY EMPLOYEES	81	0	0	0
8,307	11,270	11,279	6105011 FICA/MEDICARE	10,468	11,811	11,811	11,811
2,727	2,697	2,744	6105012 WORKERS' COMP	3,531	4,281	4,281	4,281
0	305	590	6105014 OR PAID FAMILY LEAVE	538	618	618	618
35,844	35,297	35,128	6106011 MEDICAL & DENTAL INSURANCE	34,993	37,480	37,480	37,480
91	76	78	6106012 LIFE INSURANCE	78	78	78	78
309	290	304	6106013 LONG-TERM DISABILITY INS.	339	334	334	334
28,295	35,246	34,490	6106014 RETIREMENT	33,294	36,073	36,073	36,073
189,761	238,008	232,055	TOTAL PERSONAL SERVICES	230,663	245,062	245,062	245,062
MATERIALS & SERVICES							
3,226	3,800	4,000	6201119 MISC. CONTRACTED SERVICES	4,000	500	500	500
4,561	4,112	15,600	6202102 COMPUTER SOFTWARE/SUBSCRIPTI	15,000	15,600	15,600	15,600
7,554	11,509	9,160	6203001 ELECTRIC POWER	12,153	13,368	13,368	13,368
1,286	2,611	1,500	6203010 NATURAL GAS	1,500	1,500	1,500	1,500
0	0	0	6203015 GARBAGE DISPOSAL	0	3,400	3,400	3,400
561	610	1,000	6203020 TELEPHONE	1,000	1,000	1,000	1,000
495	1,015	1,500	6206002 TRAINING	100	1,500	1,500	1,500
815	65	500	6206007 SAFETY	500	500	500	500
1,581	1,953	2,400	6209010 INSURANCE AND BONDS	2,234	2,500	2,500	2,500
1,316	597	500	6209030 UNIFORMS & CLOTHING	681	500	500	500
1,545	2,846	3,250	6210001 BUILDING MAINTENANCE	9,425	3,250	3,250	3,250
0	0	0	6211025 EQUIPMENT (< 5,000)	32,853	0	0	0
1,320	1,061	1,000	6221001 GASOLINE, FUEL, OILS	1,000	1,000	1,000	1,000
159,529	152,030	140,000	6221010 VEHICLE REPAIR PARTS	169,112	170,000	170,000	170,000
9,754	17,296	7,500	6229001 OTHER SUPPLIES	7,500	7,500	7,500	7,500
0	0	1,100	6260001 EMPLOYEE WELLNESS	1,100	1,100	1,100	1,100
193,543	199,504	189,010	TOTAL MATERIALS & SERVICES	258,158	223,218	223,218	223,218

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
130-131-INTERNAL SERVICE FUND**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
CAPITAL OUTLAY							
0	12,254	150,000	6320201	OTHER EQUIPMENT (CAPITAL)	118,000	48,000	48,000
0	12,254	150,000		TOTAL CAPITAL OUTLAY	118,000	48,000	48,000
<b>383,304</b>	<b>449,766</b>	<b>571,065</b>		<b>TOTAL EXPENDITURES</b>	<b>606,821</b>	<b>516,280</b>	<b>516,280</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
130-132-INTERNAL SERVICE FUND**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>INFORMATION TECH (ISF)</b>							
<b>PERSONAL SERVICES</b>							
181,938	245,879	287,718	6101100 SALARIES	310,635	312,912	312,912	312,912
46,832	55,695	59,491	6102001 PART TIME & SEASONAL SALARIES	52,049	88,415	88,415	88,415
610	69	0	6103012 OVERTIME, CITY EMPLOYEES	0	0	0	0
15,580	21,089	26,562	6105011 FICA/MEDICARE	24,895	30,701	30,701	30,701
326	5,075	335	6105012 WORKERS' COMP	3,228	4,051	4,051	4,051
0	625	1,389	6105014 OR PAID FAMILY LEAVE	1,245	1,605	1,605	1,605
44,966	49,259	54,141	6106011 MEDICAL & DENTAL INSURANCE	53,951	75,615	75,615	75,615
136	134	156	6106012 LIFE INSURANCE	156	195	195	195
544	477	698	6106013 LONG-TERM DISABILITY INS.	606	868	868	868
49,632	58,632	70,048	6106014 RETIREMENT	69,490	82,954	82,954	82,954
340,563	436,934	500,538	TOTAL PERSONAL SERVICES	516,255	597,316	597,316	597,316
<b>MATERIALS &amp; SERVICES</b>							
16,151	18,415	82,780	6201119 MISC. CONTRACTED SERVICES	82,780	6,100	6,100	6,100
38,731	51,708	39,100	6202102 COMPUTER SOFTWARE/SUBSCRIPTI	39,100	136,650	136,650	136,650
55,151	89,354	53,000	6202105 COMPUTER EQUIPMENT (NON-CAP)	124,341	99,300	99,300	99,300
33,771	40,334	36,100	6203020 TELEPHONE	36,100	34,560	34,560	34,560
1,205	1,421	5,500	6206002 TRAINING	4,500	8,000	8,000	8,000
309	15	250	6206003 MEETINGS	0	250	250	250
651	412	400	6206005 MEMBERSHIP & DUES	400	600	600	600
166	0	300	6206006 BOOKS AND PERIODICALS	0	0	0	0
1,495	2,214	2,800	6209010 INSURANCE AND BONDS	3,392	3,700	3,700	3,700
1,000	2,633	0	6211025 EQUIPMENT (< 5,000)	749	0	0	0
8,050	3,962	33,500	6229001 OTHER SUPPLIES	22,500	33,500	33,500	33,500
0	1,520	0	6231215 EMERGENCY SERVICES PROGRAM	0	0	0	0
1,018	1,774	1,617	6260001 EMPLOYEE WELLNESS	1,617	2,435	2,435	2,435
157,697	213,761	255,347	TOTAL MATERIALS & SERVICES	315,479	325,095	325,095	325,095
<b>CAPITAL OUTLAY</b>							
53,789	44,654	135,000	6320201 OTHER EQUIPMENT (CAPITAL)	60,596	34,000	34,000	34,000
53,789	44,654	135,000	TOTAL CAPITAL OUTLAY	60,596	34,000	34,000	34,000
<b>552,049</b>	<b>695,349</b>	<b>890,885</b>	<b>TOTAL EXPENDITURES</b>	<b>892,330</b>	<b>956,411</b>	<b>956,411</b>	<b>956,411</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
130-133-INTERNAL SERVICE FUND**

Wednesday, July 10, 2024

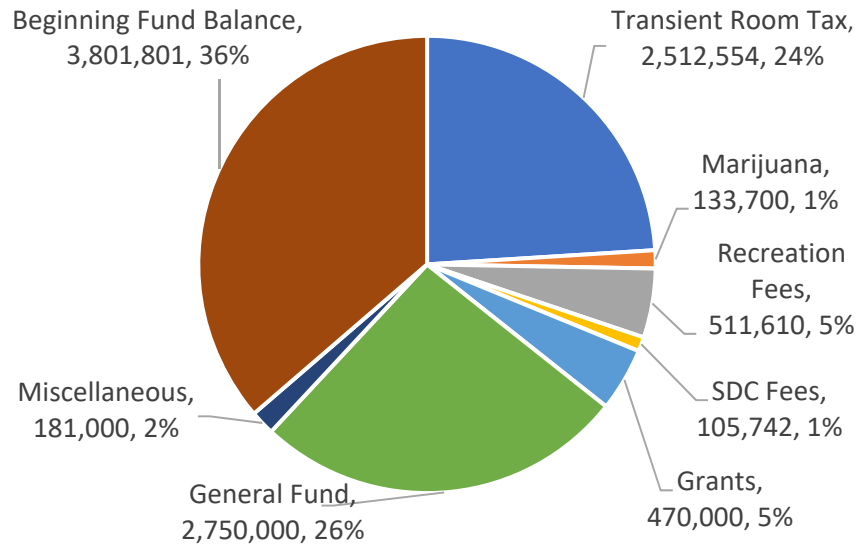
ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>GEOGRAPHICAL INFO SYSTEMS</b>							
PERSONAL SERVICES							
78,883	63,734	75,747	6101100 SALARIES	75,192	84,791	84,791	84,791
5,921	4,812	5,795	6105011 FICA/MEDICARE	5,475	6,486	6,486	6,486
116	44	73	6105012 WORKERS' COMP	101	119	119	119
0	41	303	6105014 OR PAID FAMILY LEAVE	286	339	339	339
9,212	5,377	26,345	6106011 MEDICAL & DENTAL INSURANCE	9,014	9,656	9,656	9,656
45	22	39	6106012 LIFE INSURANCE	39	39	39	39
201	84	156	6106013 LONG-TERM DISABILITY INS.	156	183	183	183
17,323	8,871	15,657	6106014 RETIREMENT	5,563	17,526	17,526	17,526
111,701	82,986	124,115	TOTAL PERSONAL SERVICES	95,826	119,139	119,139	119,139
MATERIALS & SERVICES							
0	11,135	0	6201119 MISC. CONTRACTED SERVICES	6,445	0	0	0
8,300	8,300	10,750	6202102 COMPUTER SOFTWARE/SUBSCRIPTI	16,390	15,500	15,500	15,500
0	0	1,000	6206002 TRAINING	1,000	3,000	3,000	3,000
10	0	200	6206005 MEMBERSHIP & DUES	200	200	200	200
429	558	700	6209010 INSURANCE AND BONDS	585	700	700	700
1,500	0	750	6211020 MAINTENANCE/LEASE-OFFICE EQUI	750	750	750	750
0	776	600	6211025 EQUIPMENT (< 5,000)	3,500	1,000	1,000	1,000
823	3,209	1,000	6229001 OTHER SUPPLIES	1,000	1,000	1,000	1,000
0	0	300	6260001 EMPLOYEE WELLNESS	300	676	676	676
11,062	23,978	15,300	TOTAL MATERIALS & SERVICES	30,170	22,826	22,826	22,826
CAPITAL OUTLAY							
0	0	31,527	6322101 SOFTWARE, WEBSITES, APPS	0	0	0	0
0	0	31,527	TOTAL CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE							
0	0	1,252	6412096 INTEREST PMTS - SBITA	0	0	0	0
0	0	10,373	6452096 PRINCIPAL PMTS- SBITA	0	0	0	0
0	0	11,625	TOTAL DEBT SERVICE	0	0	0	0
<b>122,763</b>	<b>106,964</b>	<b>182,567</b>	<b>TOTAL EXPENDITURES</b>	<b>125,996</b>	<b>141,965</b>	<b>141,965</b>	<b>141,965</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
130-133-INTERNAL SERVICE FUND**

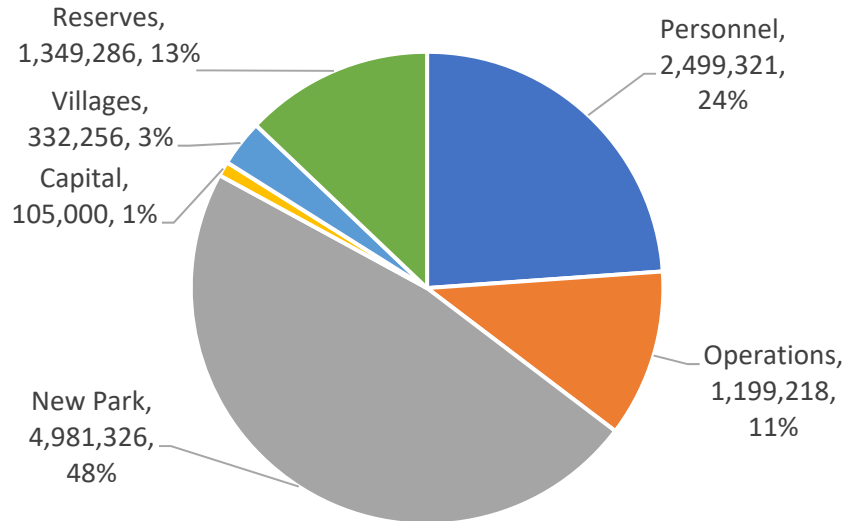
Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
CONTINGENCY/FUND BALANCE							
0	0	34,652	6780001	CONTINENCIES- APPROPRIATED F	0	36,887	36,887
218,712	256,150	0	6800502	UNAPPROPRIATED FUND BALANCE	15,705	0	0
218,712	256,150	34,652	TOTAL CONTINGENCY/FUND BALANCE		15,705	36,887	36,887
<b>218,712</b>	<b>256,150</b>	<b>34,652</b>	<b>TOTAL ENDING FUND BALANCE</b>		<b>15,705</b>	<b>36,887</b>	<b>36,887</b>
-122,763	-106,964	-182,567	<i>Excess of Resources over Expenditures</i>		-125,996	-141,965	-141,965

### Parks & Recreation Revenue



### Parks & Recreation Expenditure



### Parks & Recreation at a Glance

- This section includes Parks Operations, Recreation Center, the Parks Capital funds, and the Villages fund.
- 30% of the increase in TRT funds resulting from the recent change in rate from 9.5% to 12.0% is included in the Parks Capital fund, less the amount needed to fund the LINT program which is in the General fund.
- Marijuana tax is 100% in Parks Operations fund.
- New FTE request (temporary): 1.0 FTE Front Counter
- New FTE request: PT 0.90 to FT 1.0 Aquatics Lead
- NEW COMMUNITY PARK: The proposed budget includes expenditures to complete phase 2 construction of the new park, to include covered special event stage, restrooms, lawn area and promenade. In FY2023-24 the General fund transferred \$500,000 to the Parks Capital fund, and the proposed budget includes an additional transfer from the General fund of \$2,750,000. The City will likely consider a bond or other financing in the FY25-26 proposed budget to complete the remaining phases of the new park; one of the items to be considered at that time would be if, and/or how much, of the money received from the General fund should be returned. The new community park is the primary focus of the Parks and Recreation funds in the near future; in the interim other park improvements will have a lower priority and may be deferred.
- Several capital improvements and maintenance projects have been done at the Recreation Center in recent years, and the building itself is now in good condition.
- Rebuild of the 17th restroom for \$565,000 is included in the proposed budget in the Facilities Capital fund.
- Capital in parks operations budget includes \$95,000 for a F450 dump truck for hauling rock, debris, brush, dirt etc.

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
PARKS AND RECREATION FUND SUMMARY**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY2024-25
<b>RESOURCES</b>							
2,096,606	2,039,203	2,137,598	TAXES	1,976,403	1,976,403	1,976,403	1,976,403
359,031	495,441	473,020	CHARGES FOR SERVICES	510,111	511,610	511,610	511,610
395,708	368,518	361,700	INTER-GOVERNMENTAL	133,506	153,700	153,700	153,700
43,126	120,757	94,000	MISCELLANEOUS REVENUE	106,784	99,000	99,000	99,000
434,178	225,000	231,750	TRANSFERS IN	0	0	0	0
1,446,192	2,422,674	2,677,469	BEGINNING FUND BALANCE	2,449,063	1,754,532	1,754,532	1,754,532
<b>4,774,841</b>	<b>5,671,593</b>	<b>5,975,537</b>	<b>TOTAL RESOURCES</b>	<b>5,175,867</b>	<b>4,495,245</b>	<b>4,495,245</b>	<b>4,495,245</b>
<b>EXPENDITURES</b>							
1,159,339	1,473,486	1,978,079	RECREATION CENTER	1,771,736	2,044,548	2,044,548	2,044,548
1,168,328	1,700,044	2,500,615	PARKS OPERATIONS	1,599,129	1,707,007	1,707,007	1,707,007
24,500	49,000	50,470	TRANSFERS OUT	50,470	51,984	51,984	51,984
<b>2,352,167</b>	<b>3,222,530</b>	<b>4,529,164</b>	<b>TOTAL EXPENDITURES</b>	<b>3,421,335</b>	<b>3,803,539</b>	<b>3,803,539</b>	<b>3,803,539</b>
<b>ENDING FUND BALANCE</b>							
2,422,674	2,449,063	0	UNAPPROPRIATED FUND BALANCE	1,754,532	0	0	0
0	0	1,446,373	CONTINGENCY	0	691,706	691,706	691,706
<b>2,422,674</b>	<b>2,449,063</b>	<b>1,446,373</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>1,754,532</b>	<b>691,706</b>	<b>691,706</b>	<b>691,706</b>
976,482	26,389	-1,231,096	<i>Excess of Resources over Expenditures</i>	-694,531	-1,062,826	-1,062,826	-1,062,826

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
265-000-PARKS & RECREATION OPERATIONS**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
TAXES							
2,096,606	2,039,203	2,137,598	4105010	TRANSIENT ROOM TAX	1,976,403	1,976,403	1,976,403
2,096,606	2,039,203	2,137,598		TOTAL TAXES	1,976,403	1,976,403	1,976,403
CHARGES FOR SERVICES							
52,334	64,665	77,400	4601012	COMMUNITY CENTER POS REVENU	80,063	80,000	80,000
173,410	215,743	234,320	4601013	COMMUNITY CENTER REVENUE	238,685	238,685	238,685
23,210	50,236	27,000	4601014	COMM CNTR REV- EMP MEMBERSHI	68,419	70,825	70,825
8,417	10,999	6,000	4601015	MULTIPURPOSE BUILDING USE FEE	14,671	12,000	12,000
39,075	46,371	46,500	4640001	SPECIAL RECREATION PROGRAMS	51,819	52,000	52,000
62,585	107,427	81,800	4640201	AFTER SCHOOL PROGRAM	56,454	58,100	58,100
359,031	495,441	473,020		TOTAL CHARGES FOR SERVICES	510,111	511,610	511,610
INTER-GOVERNMENTAL							
25	0	0	4301800	FEDERAL GRANTS	0	0	0
87,554	128,440	40,000	4302081	PARKS AND RECREATION GRANT	20,000	20,000	20,000
0	0	8,200	4302082	STATE MARINE BOARD GRANT	15,600	0	0
308,129	240,078	313,500	4302420	MARIJUANA TAX ALLOCATION	97,906	133,700	133,700
395,708	368,518	361,700		TOTAL INTER-GOVERNMENTAL	133,506	153,700	153,700
MISCELLANEOUS REVENUE							
0	50	0	4601021	Customer Acct- Comm Center	0	0	0
-24	-3	0	4601909	Cash over/short	0	0	0
10,947	11,205	7,000	4601910	OTHER REVENUE	11,251	12,000	12,000
-202	0	0	4601911	CONVENIENCE FEE	0	0	0
11,879	67,279	87,000	4610001	INTEREST ALLOCATED	84,648	87,000	87,000
0	25,951	0	4650005	SALE OF EQUIPMENT	555	0	0
0	1,926	0	4690010	INSURANCE CLAIMS/REFUNDS	1,330	0	0
20,525	14,350	0	4690501	DONATIONS	9,000	0	0
43,126	120,757	94,000		TOTAL MISCELLANEOUS REVENUE	106,784	99,000	99,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
265-000-PARKS & RECREATION OPERATIONS**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
TRANSFERS IN							
30,000	0	0	4701822	TRANSFER FROM ELC (VCB) FUND	0	0	0
404,178	225,000	231,750	4702111	TRANSFER FROM GENERAL FUND	0	0	0
434,178	225,000	231,750		TOTAL TRANSFERS IN	0	0	0
BEGINNING FUND BALANCE							
1,446,192	2,422,674	2,677,469	4890010	BEGINNING BALANCE	2,449,063	1,754,532	1,754,532
1,446,192	2,422,674	2,677,469		TOTAL BEGINNING FUND BALANCE	2,449,063	1,754,532	1,754,532
<b>4,774,841</b>	<b>5,671,593</b>	<b>5,975,537</b>		<b>TOTAL RESOURCES</b>	<b>5,175,867</b>	<b>4,495,245</b>	<b>4,495,245</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
265-164 RECREATION CENTER**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RECREATION CENTER</b>							
PERSONAL SERVICES							
444,189	537,299	638,300	6101100 SALARIES	574,711	715,995	715,995	715,995
140,260	190,207	352,616	6102001 PART TIME & SEASONAL SALARIES	296,709	376,991	376,991	376,991
1,012	1,986	4,050	6103012 OVERTIME, CITY EMPLOYEES	3,065	3,874	3,874	3,874
43,813	54,888	76,115	6105011 FICA/MEDICARE	64,593	83,910	83,910	83,910
5,344	5,390	7,254	6105012 WORKERS' COMP	9,165	12,313	12,313	12,313
-11	0	0	6105013 UNEMPLOYMENT REIMBURSEMENT	0	0	0	0
0	1,379	3,980	6105014 OR PAID FAMILY LEAVE	3,369	4,387	4,387	4,387
106,569	109,478	148,865	6106011 MEDICAL & DENTAL INSURANCE	121,958	137,649	137,649	137,649
396	367	448	6106012 LIFE INSURANCE	411	488	488	488
1,255	1,110	1,417	6106013 LONG-TERM DISABILITY INS.	1,557	1,576	1,576	1,576
109,836	123,479	204,301	6106014 RETIREMENT	158,952	212,772	212,772	212,772
852,664	1,025,582	1,437,346	TOTAL PERSONAL SERVICES	1,234,490	1,549,955	1,549,955	1,549,955
MATERIALS & SERVICES							
9,733	11,603	20,700	6201119 MISC. CONTRACTED SERVICES	24,000	28,700	28,700	28,700
330	4,410	3,000	6201152 LEGAL SERVICES	6,000	3,000	3,000	3,000
1,006	1,391	1,812	6201153 GEOGRAPHICAL INFO SYS SUPPORT	1,638	1,846	1,846	1,846
16,525	16,241	15,350	6202102 COMPUTER SOFTWARE/SUBSCRIPTI	15,350	15,350	15,350	15,350
33,683	33,683	45,353	6202110 INFORMATION TECHNOLOGY SUPP	46,853	57,275	57,275	57,275
45,748	46,611	50,219	6203001 ELECTRIC POWER	53,865	59,252	59,252	59,252
36,973	47,692	45,000	6203010 NATURAL GAS	48,494	55,920	55,920	55,920
4,847	4,391	10,100	6203020 TELEPHONE	4,637	5,400	5,400	5,400
26,139	4,168	20,000	6203022 RECREATION OPERATIONAL GRANT	10,000	10,000	10,000	10,000
9,775	11,213	15,000	6204010 MERCHANT FEES	12,768	15,000	15,000	15,000
2,254	5,127	3,750	6205002 ADVERTISING & PROMOTION	3,750	13,500	13,500	13,500
590	1,907	1,000	6205003 PRINTING	750	500	500	500
3,495	6,532	15,600	6206002 TRAINING	15,000	17,800	17,800	17,800
309	508	1,000	6206003 MEETINGS	1,000	500	500	500
75	1,720	0	6206004 RECRUITMENT AND TESTING	5,000	0	0	0
2,747	2,527	6,500	6206005 MEMBERSHIP & DUES	4,000	6,500	6,500	6,500

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
265-164 RECREATION CENTER**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
-1	60	250	6206006 BOOKS AND PERIODICALS	200	250	250	250
427	130	4,830	6206007 SAFETY	4,000	4,830	4,830	4,830
49	-2	150	6209001 POSTAGE, SHIPPING, METER LEASE	150	150	150	150
2,993	2,312	2,900	6209010 INSURANCE AND BONDS	2,652	2,900	2,900	2,900
154	296	4,000	6209030 UNIFORMS & CLOTHING	4,500	4,000	4,000	4,000
31,757	160,185	97,600	6210001 BUILDING MAINTENANCE	90,000	61,900	61,900	61,900
0	294	1,750	6211020 MAINTENANCE/LEASE-OFFICE EQUI	1,750	2,500	2,500	2,500
4,003	6,348	19,200	6211025 EQUIPMENT (< 5000)	19,000	19,200	19,200	19,200
15,258	22,289	21,850	6211030 SWIMMING POOL MAINTENANCE	20,000	21,850	21,850	21,850
212	1,042	1,000	6221001 GASOLINE, FUEL, OILS	750	1,000	1,000	1,000
1,415	477	1,332	6221013 VEHICLE REPAIR & OPERATION	1,462	1,126	1,126	1,126
8,461	10,265	15,310	6222010 CHEMICALS	15,000	16,310	16,310	16,310
4,836	3,389	5,300	6229001 OTHER SUPPLIES	5,300	5,100	5,100	5,100
52	3,105	3,000	6229002 TEEN CENTER SUPPLIES	2,000	3,000	3,000	3,000
3,560	4,589	5,000	6229003 CONCESSION SUPPLIES	5,000	5,000	5,000	5,000
8,777	15,483	27,000	6240001 SPECIAL RECREATION PROGRAMS	23,000	38,000	38,000	38,000
-152	5,038	4,500	6240002 AFTER SCHOOL PROGRAM	4,000	2,500	2,500	2,500
6,780	9,270	11,377	6260001 EMPLOYEE WELLNESS	11,377	14,434	14,434	14,434
282,809	444,295	480,733	TOTAL MATERIALS & SERVICES	463,246	494,593	494,593	494,593
<b>CAPITAL OUTLAY</b>							
0	3,609	0	6320201 OTHER EQUIPMENT (CAPITAL)	5,000	0	0	0
23,866	0	60,000	6330208 COMMUNITY CENTER IMPROVEME	69,000	0	0	0
23,866	3,609	60,000	TOTAL CAPITAL OUTLAY	74,000	0	0	0
<b>1,159,339</b>	<b>1,473,486</b>	<b>1,978,079</b>	<b>TOTAL EXPENDITURES</b>	<b>1,771,736</b>	<b>2,044,548</b>	<b>2,044,548</b>	<b>2,044,548</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
265-165 PARKS OPERATIONS**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>PARKS OPERATIONS</b>							
PERSONAL SERVICES							
408,745	507,970	480,044	6101100 SALARIES	479,820	514,487	514,487	514,487
35,224	36,403	48,942	6102001 PART TIME & SEASONAL SALARIES	42,765	53,533	53,533	53,533
941	555	1,577	6103012 OVERTIME, CITY EMPLOYEES	6,143	0	0	0
32,796	40,193	40,588	6105011 FICA/MEDICARE	39,180	43,454	43,454	43,454
14,045	106,388	12,633	6105012 WORKERS' COMP	48,653	61,515	61,515	61,515
5,825	186	0	6105013 UNEMPLOYMENT REIMBURSEMENT	0	0	0	0
0	1,184	2,122	6105014 OR PAID FAMILY LEAVE	2,026	2,272	2,272	2,272
125,737	149,732	142,072	6106011 MEDICAL & DENTAL INSURANCE	146,954	151,642	151,642	151,642
346	327	292	6106012 LIFE INSURANCE	307	292	292	292
1,140	965	992	6106013 LONG-TERM DISABILITY INS.	1,110	1,228	1,228	1,228
83,729	92,479	102,907	6106014 RETIREMENT	110,072	120,943	120,943	120,943
708,528	936,381	832,169	TOTAL PERSONAL SERVICES	877,030	949,366	949,366	949,366
MATERIALS & SERVICES							
63,455	52,565	80,600	6201119 MISC. CONTRACTED SERVICES	80,000	39,200	39,200	39,200
0	0	0	6201152 LEGAL SERVICES	0	0	0	0
20,120	17,799	23,196	6201153 GEOGRAPHICAL INFO SYS SUPPORT	20,963	23,620	23,620	23,620
0	0	800	6202099 MISC. PERMITS	800	800	800	800
0	1,844	0	6202102 COMPUTER SOFTWARE/SUBSCRIPTI	0	0	0	0
11,228	11,228	15,118	6202110 INFORMATION TECHNOLOGY SUPP	15,618	19,092	19,092	19,092
17,480	22,643	20,610	6203001 ELECTRIC POWER	20,403	22,443	22,443	22,443
1,153	1,218	1,200	6203010 NATURAL GAS	1,245	1,307	1,307	1,307
0	0	0	6203015 GARBAGE DISPOSAL	0	44,000	44,000	44,000
3,606	3,473	4,000	6203020 TELEPHONE	3,521	4,000	4,000	4,000
34,508	1,367	20,000	6203022 PARKS OPERATIONAL GRANTS	10,000	10,000	10,000	10,000
4,160	25	0	6205002 ADVERTISING & PROMOTION	200	0	0	0
2,701	1,570	9,800	6206002 TRAINING	7,000	9,800	9,800	9,800
142	418	500	6206003 MEETINGS	500	500	500	500
0	83	500	6206004 RECRUITMENT AND TESTING	500	500	500	500
250	175	400	6206005 MEMBERSHIP & DUES	400	400	400	400

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
265-165 PARKS OPERATIONS**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
636	1,786	4,000	6206007 SAFETY	4,000	5,000	5,000	5,000
41,717	50,819	62,500	6209010 INSURANCE AND BONDS	66,422	75,700	75,700	75,700
3,344	2,158	6,000	6209030 UNIFORMS & CLOTHING	6,000	6,000	6,000	6,000
1,925	285	1,000	6210001 BUILDING MAINTENANCE	1,000	5,000	5,000	5,000
128,708	154,350	243,000	6210010 SYSTEM MAINTENANCE	200,000	223,000	223,000	223,000
0	0	0	6211020 MAINTENANCE/LEASE-OFFICE EQUI	76	0	0	0
3,098	0	1,500	6211025 EQUIPMENT (< 5,000)	1,000	4,000	4,000	4,000
18,540	23,537	18,000	6221001 GASOLINE, FUEL, OILS	22,513	25,000	25,000	25,000
41,321	77,047	44,286	6221013 VEHICLE REPAIR & OPERATION	48,058	63,843	63,843	63,843
5,883	5,226	10,000	6222020 FERTILIZERS	3,000	10,000	10,000	10,000
5,121	565	3,000	6229001 OTHER SUPPLIES	3,000	3,000	3,000	3,000
0	7,560	50,000	6232002 TRANSIENT CAMP CLEANUPS	15,000	50,000	50,000	50,000
704	5,791	6,436	6260001 EMPLOYEE WELLNESS	6,436	6,436	6,436	6,436
409,800	443,531	626,446	TOTAL MATERIALS & SERVICES	537,655	652,641	652,641	652,641
			CAPITAL OUTLAY				
0	0	0	6310101 OTHER VEHICLES	52,255	0	0	0
50,000	121,986	132,000	6320201 OTHER EQUIPMENT (CAPITAL)	132,000	95,000	95,000	95,000
0	198,146	910,000	6330301 PARK IMPROVEMENTS	189	10,000	10,000	10,000
50,000	320,132	1,042,000	TOTAL CAPITAL OUTLAY	184,444	105,000	105,000	105,000
			TRANSFERS				
24,500	49,000	50,470	6601111 TRANSFER TO GENERAL FUND	50,470	51,984	51,984	51,984
24,500	49,000	50,470	TOTAL TRANSFERS	50,470	51,984	51,984	51,984
<b>1,192,828</b>	<b>1,749,044</b>	<b>2,551,085</b>	<b>TOTAL EXPENDITURES</b>	<b>1,649,599</b>	<b>1,758,991</b>	<b>1,758,991</b>	<b>1,758,991</b>
			CONTINGENCY/FUND BALANCE				
0	0	1,446,373	6780001 CONTINGENCIES	0	691,706	691,706	691,706
2,422,674	2,449,063	0	6800502 UNAPPROPRIATED FUND BALANCE	1,754,532	0	0	0
2,422,674	2,449,063	1,446,373	TOTAL CONTINGENCY/FUND BALANCE	1,754,532	691,706	691,706	691,706
<b>2,422,674</b>	<b>2,449,063</b>	<b>1,446,373</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>1,754,532</b>	<b>691,706</b>	<b>691,706</b>	<b>691,706</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
270-000-PARKS CAPITAL FUND**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
TAXES							
0	0	0	4105032 TRT FUNDS - PD-PARKS CAP 23 BM	661,151	536,151	536,151	536,151
0	0	0	TOTAL TAXES	661,151	536,151	536,151	536,151
INTER-GOVERNMENTAL							
0	1,000,000	750,000	4302000 STATE GRANTS	350,000	400,000	400,000	400,000
0	0	100,000	4302081 RECREATION GRANT	50,000	50,000	50,000	50,000
0	1,000,000	850,000	TOTAL INTER-GOVERNMENTAL	400,000	450,000	450,000	450,000
MISCELLANEOUS REVENUE							
3,126	44,184	30,000	4610001 INTEREST ALLOCATED	60,795	45,000	45,000	45,000
0	2,065	0	4690501 DONATIONS	7,042	0	0	0
3,126	46,249	30,000	TOTAL MISCELLANEOUS REVENUE	67,837	45,000	45,000	45,000
TRANSFERS IN							
0	0	0	4702111 TRANSFER FROM GENERAL FUND	500,000	2,750,000	2,750,000	2,750,000
0	0	0	TOTAL TRANSFERS IN	500,000	2,750,000	2,750,000	2,750,000
BEGINNING FUND BALANCE							
558,200	561,326	1,591,326	4890010 BEGINNING BALANCE	1,607,575	1,236,563	1,236,563	1,236,563
558,200	561,326	1,591,326	TOTAL BEGINNING FUND BALANCE	1,607,575	1,236,563	1,236,563	1,236,563
<b>561,326</b>	<b>1,607,575</b>	<b>2,471,326</b>	<b>TOTAL RESOURCES</b>	<b>3,236,563</b>	<b>5,017,714</b>	<b>5,017,714</b>	<b>5,017,714</b>
CAPITAL OUTLAY							
0	0	2,471,326	6330301 PARK IMPROVEMENTS	2,000,000	4,360,134	4,360,134	4,360,134
0	0	0	6370400 RESERVE-FUTURE YEARS	0	657,580	657,580	657,580
0	0	2,471,326	TOTAL CAPITAL OUTLAY	2,000,000	5,017,714	5,017,714	5,017,714
<b>0</b>	<b>0</b>	<b>2,471,326</b>	<b>TOTAL EXPENDITURES</b>	<b>2,000,000</b>	<b>5,017,714</b>	<b>5,017,714</b>	<b>5,017,714</b>
CONTINGENCY/FUND BALANCE							
561,326	1,607,575	0	6800502 UNAPPROPRIATED FUND BALANCE	1,236,563	0	0	0
561,326	1,607,575	0	TOTAL CONTINGENCY/FUND BALANCE	1,236,563	0	0	0
<b>561,326</b>	<b>1,607,575</b>	<b>0</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>1,236,563</b>	<b>0</b>	<b>0</b>	<b>0</b>
3,126	1,046,249	-1,591,326	<i>Excess of Resources over Expenditures</i>	-371,012	-1,236,563	-1,236,563	-1,236,563

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
271-000-PARKS SDC IMPROVEMENT FUND**

Wednesday, July 10, 2024

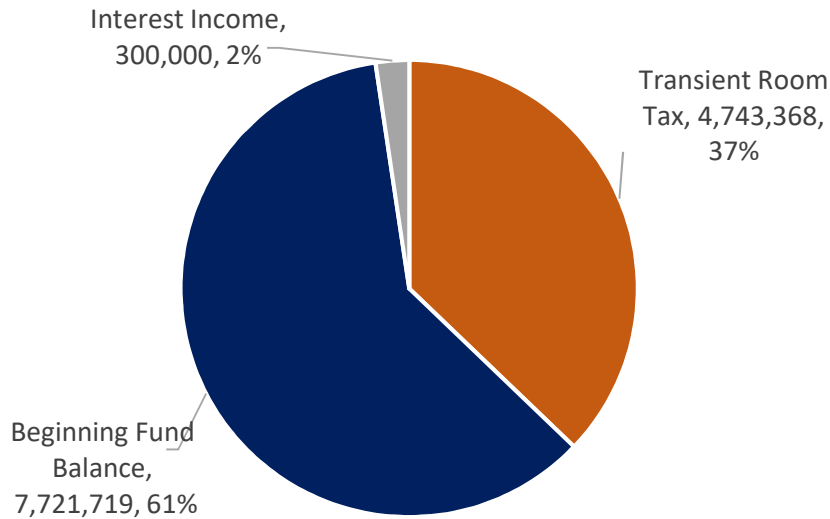
ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
153,509	201,152	150,000	4404111	IMPROVEMENT FEE-INSIDE	100,707	105,742	105,742
153,509	201,152	150,000		TOTAL CHARGES FOR SERVICES	100,707	105,742	105,742
INTER-GOVERNMENTAL							
7,672	7,944	3,500	4302004	MTR. VEHICLE REV. ALLOCATION	7,981	8,000	8,000
7,672	7,944	3,500		TOTAL INTER-GOVERNMENTAL	7,981	8,000	8,000
MISCELLANEOUS REVENUE							
782	313	0	4601910	OTHER REVENUE	0	0	0
3,685	21,446	15,000	4610001	INTEREST ALLOCATED	28,911	25,000	25,000
4,467	21,760	15,000		TOTAL MISCELLANEOUS REVENUE	28,911	25,000	25,000
BEGINNING FUND BALANCE							
603,341	642,639	564,702	4890010	BEGINNING BALANCE	723,525	482,450	482,450
603,341	642,639	564,702		TOTAL BEGINNING FUND BALANCE	723,525	482,450	482,450
<b>768,989</b>	<b>873,494</b>	<b>733,202</b>		<b>TOTAL RESOURCES</b>	<b>861,124</b>	<b>621,192</b>	<b>621,192</b>
CAPITAL OUTLAY							
126,350	149,970	378,674	6330301	PARK IMPROVEMENTS	378,674	621,192	621,192
0	0	354,528	6370400	RESERVE-FUTURE YEARS	0	0	0
126,350	149,970	733,202		TOTAL CAPITAL OUTLAY	378,674	621,192	621,192
<b>126,350</b>	<b>149,970</b>	<b>733,202</b>		<b>TOTAL EXPENDITURES</b>	<b>378,674</b>	<b>621,192</b>	<b>621,192</b>
CONTINGENCY/FUND BALANCE							
642,639	723,525	0	6800502	UNAPPROPRIATED FUND BALANCE	482,450	0	0
642,639	723,525	0		TOTAL CONTINGENCY/FUND BALANCE	482,450	0	0
<b>642,639</b>	<b>723,525</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>482,450</b>	<b>0</b>	<b>0</b>
39,298	80,885	-564,702		<i>Excess of Resources over Expenditures</i>	-241,075	-482,450	-482,450

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
262-000-VILLAGES CASCADE HEAD**

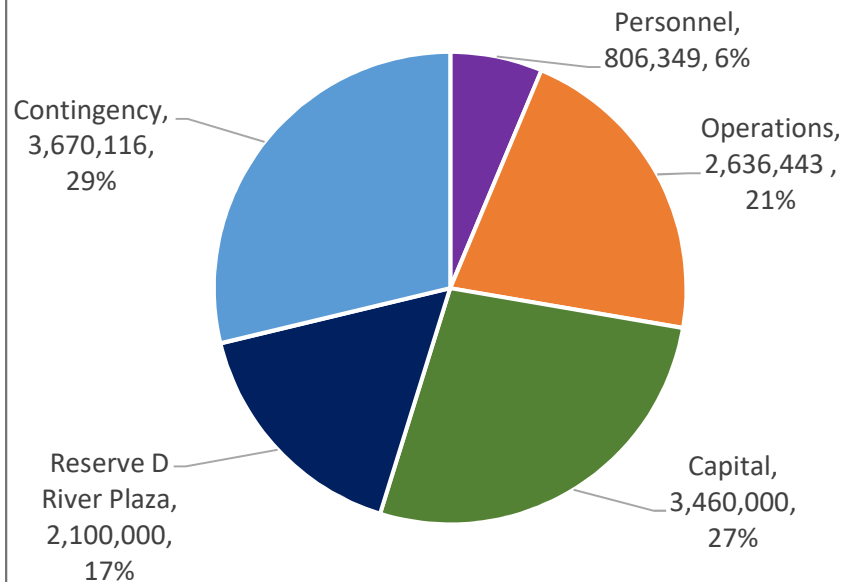
Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
712	801	0	4610001	INTEREST ALLOCATED	3,981	4,000	4,000
712	801	0		TOTAL MISCELLANEOUS REVENUE	3,981	4,000	4,000
TRANSFERS IN							
0	150,000	850,000	4702111	TRANSFER FROM GENERAL FUND	350,000	0	0
0	150,000	850,000		TOTAL TRANSFERS IN	350,000	0	0
BEGINNING FUND BALANCE							
129,883	122,080	147,545	4890010	BEGINNING BALANCE	0	328,256	328,256
129,883	122,080	147,545		TOTAL BEGINNING FUND BALANCE	0	328,256	328,256
<b>130,595</b>	<b>272,881</b>	<b>997,545</b>		<b>TOTAL RESOURCES</b>	<b>353,981</b>	<b>332,256</b>	<b>332,256</b>
MATERIALS & SERVICES							
5,921	105,493	160,000	6201119	MISC. CONTRACTED SERVICES	20,000	160,000	160,000
0	0	0	6201152	LEGAL SERVICES	3,000	0	0
919	941	950	6203090	PROPERTY TAX EXPENSE	969	998	998
50	50	50	6206005	MEMBERSHIP & DUES	50	50	50
1,625	1,695	1,800	6209010	INSURANCE AND BONDS	1,706	1,800	1,800
0	0	5,000	6210010	SYSTEM MAINTENANCE	0	5,000	5,000
0	50	5,000	6229001	OTHER SUPPLIES	0	5,000	5,000
0	0	100,000	6270150	ECONOMIC DEVELOPMENT PROGR	0	100,000	100,000
8,515	108,230	272,800		TOTAL MATERIALS & SERVICES	25,725	272,848	272,848
<b>8,515</b>	<b>108,230</b>	<b>272,800</b>		<b>TOTAL EXPENDITURES</b>	<b>25,725</b>	<b>272,848</b>	<b>272,848</b>
CONTINGENCY/FUND BALANCE							
0	0	724,745	6780001	CONTINTENCIES- APPROPRIATED F	0	59,408	59,408
122,080	164,651	0	6800502	UNAPPROPRIATED FUND BALANCE	328,256	0	0
122,080	164,651	724,745		TOTAL CONTINGENCY/FUND BALANCE	328,256	59,408	59,408
<b>122,080</b>	<b>164,651</b>	<b>724,745</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>328,256</b>	<b>59,408</b>	<b>59,408</b>
-7,804	42,571	577,200		<i>Excess of Resources over Expenditures</i>	328,256	-268,848	-268,848

### Explore Lincoln City Revenues



### Explore Lincoln City Expenditures



## Explore Lincoln City at a Glance

TRT (TLT) Revenue is projected to be \$4.7M this year.

Personnel costs remain at 9% of expenditures (excluding Contingency), an efficient number for a budget of this size.

New line items were added for Visitor Guide publishing and production and Visitor Guide distribution, totaling \$150K.

ELC events costs increased 47%, due to rising operational and security costs, to a total of \$284K. This includes ELC Explorience programming costs which increased by \$6K so that we may better compensate program leaders and grow program offerings.

Community Partnership Funds increased 30% so that ELC can better support local partners' promotional events and destination development throughout the year, to a total of \$100K.

Agency and Contracted Design increased \$80K to reflect increased costs in the professional services and advertising sector.

Projected capital expenses include \$385K for Visitor Center Architecture and Design and \$2.5M for Tourism Attraction Development/Visitor Center Construction for the D River Welcome Center project. Capital also includes \$500K for Wayfinding (city signage) production.

Note also \$2.1M reserve for D River Welcome Center Project.

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
822-000-EXPLORE LINCOLN CITY**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
TAXES							
3,197,197	3,109,660	5,108,188	4105010	TRANSIENT ROOM TAX	4,743,368	4,743,368	4,743,368
3,197,197	3,109,660	5,108,188		TOTAL TAXES	4,743,368	4,743,368	4,743,368
MISCELLANEOUS REVENUE							
0	-225	-5,000	4601161	CULINARY CENTER	0	0	0
114	18,220	0	4601910	OTHER REVENUE	5,724	0	0
19,659	143,247	80,000	4610001	INTEREST ALLOCATED	293,321	300,000	300,000
375	0	0	4690006	SPECIAL EVENTS REVENUE	0	0	0
42	0	0	4690501	SPONSORSHIPS	0	0	0
20,190	161,242	75,000		TOTAL MISCELLANEOUS REVENUE	299,045	300,000	300,000
BEGINNING FUND BALANCE							
3,122,429	4,547,819	5,367,888	4890010	BEGINNING BALANCE	5,703,319	7,721,719	7,721,719
3,122,429	4,547,819	5,367,888		TOTAL BEGINNING FUND BALANCE	5,703,319	7,721,719	7,721,719
<b>6,339,816</b>	<b>7,818,720</b>	<b>10,551,076</b>		<b>TOTAL RESOURCES</b>	<b>10,745,732</b>	<b>12,765,087</b>	<b>12,765,087</b>
PERSONAL SERVICES							
370,398	389,410	503,601	6101100	SALARIES	394,666	497,026	497,026
0	4,064	19,760	6102001	PART TIME & SEASONAL SALARIES	0	26,463	26,463
0	207	0	6103012	OVERTIME, CITY EMPLOYEES	595	1,267	1,267
27,074	29,631	40,037	6105011	FICA/MEDICARE	29,407	40,144	40,144
753	735	621	6105012	WORKERS' COMP	1,026	1,224	1,224
-683	0	0	6105013	UNEMPLOYMENT REIMBURSEMENT	3,652	3,652	3,652
0	722	2,093	6105014	OR PAID FAMILY LEAVE	1,713	2,099	2,099
99,088	77,218	117,139	6106011	MEDICAL & DENTAL INSURANCE	80,450	124,599	124,599
255	210	312	6106012	LIFE INSURANCE	241	273	273
929	673	1,078	6106013	LONG-TERM DISABILITY INS.	927	1,135	1,135
79,553	67,935	108,179	6106014	RETIREMENT	46,939	108,467	108,467
0	6,000	0	6108001	RELOCATION ALLOW/HIRING BONU	6,000	0	0
577,367	576,805	792,820		TOTAL PERSONAL SERVICES	565,616	806,349	806,349

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
822-000-EXPLORE LINCOLN CITY**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>MATERIALS &amp; SERVICES</b>							
331,345	485,581	558,600	6201119 MISC. CONTRACTED SERVICES	483,037	668,200	668,200	668,200
64,531	152,040	193,787	6201120 CONTRACTED SERVICES - EVENTS	158,981	284,400	284,400	284,400
0	0	0	6201152 LEGAL SERVICES	12,000	15,000	15,000	15,000
2,683	1,391	1,812	6201153 GEOGRAPHICAL INFO SYS SUPPORT	1,638	1,846	1,846	1,846
0	0	0	6201159 OTHER CONSULTANTS	300	0	0	0
4,495	3,439	0	6201161 CULINARY CENTER	4,703	0	0	0
16,057	17,284	17,920	6202102 COMPUTER SOFTWARE/SUBSCRIPTI	22,169	30,530	30,530	30,530
36,490	36,490	49,133	6202110 INFORMATION TECHNOLOGY SUPP	50,758	62,049	62,049	62,049
1,234	1,738	1,500	6203020 TELEPHONE	4,372	4,000	4,000	4,000
46,338	71,030	75,000	6203022 GRANTS / SPONSORSHIPS	75,000	100,000	100,000	100,000
429	418	500	6204010 MERCHANT FEES	418	500	500	500
370,186	492,279	1,097,000	6205002 ADVERTISING & PROMOTION	1,081,788	1,097,500	1,097,500	1,097,500
28,458	10,106	165,624	6205003 PRINTING	80,372	116,840	116,840	116,840
14,047	14,130	25,800	6206002 TRAINING	15,563	23,200	23,200	23,200
1,445	1,466	4,750	6206003 MEETINGS	1,396	3,500	3,500	3,500
0	650	0	6206004 RECRUITMENT AND TESTING	100	500	500	500
5,863	9,295	15,020	6206005 MEMBERSHIP & DUES	8,371	11,020	11,020	11,020
242	37	0	6206007 SAFETY	47	500	500	500
6,611	6,869	15,500	6209001 POSTAGE, SHIPPING, METER LEASE	14,622	18,600	18,600	18,600
6,267	5,414	6,700	6209010 INSURANCE AND BONDS	6,346	6,900	6,900	6,900
447	720	1,250	6211020 MAINTENANCE/LEASE-OFFICE EQUI	702	1,250	1,250	1,250
20,733	16,524	8,000	6211025 EQUIPMENT (< 5,000)	7,064	10,000	10,000	10,000
124	0	822	6221013 VEHICLE REPAIR & OPERATION	914	527	527	527
10,839	4,604	11,750	6229001 OTHER SUPPLIES	6,750	12,200	12,200	12,200
63,961	84,721	125,000	6229004 PROMOTIONAL SUPPORT/ACTIVITIE	109,423	165,000	165,000	165,000
0	0	0	6231204 SEASONAL DÉCOR	0	0	50,000	50,000
756	1,453	818	6260001 EMPLOYEE WELLNESS	818	2,461	2,461	2,461
1,033,582	1,417,678	2,376,286	TOTAL MATERIALS & SERVICES	2,147,652	2,636,523	2,686,523	2,686,523

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
822-000-EXPLORE LINCOLN CITY**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>CAPITAL OUTLAY</b>							
0	0	0	6320201	OTHER EQUIPMENT (CAPITAL)	0	60,000	60,000
26,150	0	40,000	6330201	BUILDING IMPROVEMENTS	0	0	0
41,292	34,012	2,545,000	6340209	OTHER CONSTRUCTION	221,281	3,400,000	3,400,000
0	0	2,615,000	6370400	RESERVE-FUTURE YEARS	0	2,100,000	0
67,442	34,012	5,200,000	TOTAL CAPITAL OUTLAY		221,281	5,560,000	3,460,000
<b>DEBT SERVICE</b>							
248	364	283	6412087	INTEREST PMTS - LEASE ASSET	283	195	195
568	1,268	1,349	6452087	PRINCIPAL PMTS - LEASE ASSET	1,349	1,437	1,437
816	1,632	1,632	TOTAL DEBT SERVICE		1,632	1,632	1,632
<b>TRANSFERS</b>							
41,194	42,430	43,703	6601111	TRANSFER TO GENERAL FUND	43,703	45,014	45,014
41,596	42,844	44,129	6601120	TRANSFER TO LINCOLN SQ CENTER	44,129	45,453	45,453
30,000	0	0	6601265	TRANSFER TO PARKS OPER FUND	0	0	0
112,790	85,274	87,832	TOTAL TRANSFERS		87,832	90,467	90,467
<b>1,791,997</b>	<b>2,115,402</b>	<b>8,458,570</b>	<b>TOTAL EXPENDITURES</b>		<b>3,024,013</b>	<b>9,094,971</b>	<b>7,044,971</b>
<b>CONTINGENCY/FUND BALANCE</b>							
0	0	2,092,506	6780001	CONTINGENCIES	0	3,670,116	5,720,116
4,547,819	5,703,319	0	6800502	UNAPPROPRIATED FUND BALANCE	7,721,719	0	0
4,547,819	5,703,319	2,092,506	TOTAL CONTINGENCY/FUND BALANCE		7,721,719	3,670,116	5,720,116
<b>4,547,819</b>	<b>5,703,319</b>	<b>2,092,506</b>	<b>TOTAL ENDING FUND BALANCE</b>		<b>7,721,719</b>	<b>3,670,116</b>	<b>5,720,116</b>
1,425,390	1,155,500	-3,275,382	<i>Excess of Resources over Expenditures</i>		2,018,400	-4,051,603	-2,001,603

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
193-000-% FOR ART**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
660	1,572	0	4610001	INTEREST ALLOCATED	0	0	0
660	1,572	0		TOTAL MISCELLANEOUS REVENUE	0	0	0
TRANSFERS IN							
3,623	4,792	5,000	4701220	TRANSFER FROM STREET FUND	9,177	5,000	5,000
0	6,446	5,000	4701770	TRANSFER FROM WATER FUND	0	5,000	5,000
0	11,923	5,000	4701780	TRANSFER FROM SEWER FUND	0	5,000	5,000
3,740	396	5,000	4702261	TRANSFER FROM FACILITIES CAP	0	5,000	5,000
623	2,497	0	4702263	TRANSFER FROM POLICE BUILDING	0	0	0
7,986	26,054	20,000		TOTAL TRANSFERS IN	9,177	20,000	20,000
BEGINNING FUND BALANCE							
123,298	95,944	39,270	4890010	BEGINNING BALANCE	51,363	100,121	55,540
123,298	95,944	39,270		TOTAL BEGINNING FUND BALANCE	51,363	100,121	55,540
<b>131,944</b>	<b>123,570</b>	<b>59,270</b>		<b>TOTAL RESOURCES</b>	<b>60,540</b>	<b>120,121</b>	<b>75,540</b>
MATERIALS & SERVICES							
0	0	0	6201119	MISC. CONTRACTED SERVICES	5,000	5,000	5,000
0	0	0		TOTAL MATERIALS & SERVICES	5,000	5,000	5,000
CAPITAL OUTLAY							
36,000	72,208	0	6301101	PUBLIC ART	0	0	0
0	0	59,270	6370400	RESERVE-FUTURE YEARS	0	115,121	70,540
36,000	72,208	59,270		TOTAL CAPITAL OUTLAY	0	115,121	70,540
<b>36,000</b>	<b>72,208</b>	<b>59,270</b>		<b>TOTAL EXPENDITURES</b>	<b>5,000</b>	<b>120,121</b>	<b>75,540</b>
CONTINGENCY/FUND BALANCE							
95,944	51,363	0	6800502	UNAPPROPRIATED FUND BALANCE	55,540	0	0
95,944	51,363	0		TOTAL CONTINGENCY/FUND BALANCE	55,540	0	0
<b>95,944</b>	<b>51,363</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>55,540</b>	<b>0</b>	<b>0</b>
-27,354	-44,582	-39,270		<i>Excess of Resources over Expenditures</i>	4,177	-100,121	-55,540

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
120-000-LINCOLN SQ OPERATIONS**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
157,851	157,345	157,851	4601060	LINCOLN SQ LEASE PAYMENT	165,499	173,217	173,217
0	11,974	0	4601161	CULINARY CENTER	-4,662	0	0
41,039	45,803	47,000	4601950	LINC SQ REIMBURSEMENT-TENANT	50,879	55,000	55,000
1,954	3,213	2,500	4610001	INTEREST ALLOCATED	1,567	1,700	1,700
87,070	100,579	87,070	4610087	INTEREST INCOME LEASES	96,783	93,127	93,127
0	94,166	0	4690010	INSURANCE CLAIMS/REFUNDS	155	0	0
287,913	413,080	294,421		TOTAL MISCELLANEOUS REVENUE	310,221	323,044	323,044
TRANSFERS IN							
41,596	42,844	44,129	4701822	TRANSFER FROM ELC (VCB) FUND	44,129	45,453	45,453
98,424	101,377	104,418	4702111	TRANSFER FROM GENERAL FUND	104,418	107,551	107,551
35,008	36,058	37,140	4702220	TRANSFER FROM STREET FUND	37,140	38,254	38,254
35,008	36,058	37,140	4702770	TRANSFER FROM WATER FUND	37,140	38,254	38,254
35,008	36,058	37,140	4702780	TRANSFER FROM SEWER FUND	37,140	38,254	38,254
245,044	252,395	259,967		TOTAL TRANSFERS IN	259,967	267,766	267,766
BEGINNING FUND BALANCE							
228,592	300,893	245,771	4890010	BEGINNING BALANCE	337,454	311,143	311,143
228,592	300,893	245,771		TOTAL BEGINNING FUND BALANCE	337,454	311,143	311,143
<b>761,549</b>	<b>966,368</b>	<b>800,159</b>		<b>TOTAL RESOURCES</b>	<b>907,642</b>	<b>901,953</b>	<b>901,953</b>
PERSONAL SERVICES							
93,962	123,850	128,914	6101100	SALARIES	128,623	135,564	135,564
9,375	9,264	12,640	6103012	OVERTIME, CITY EMPLOYEES	7,417	9,256	9,256
7,642	9,814	10,829	6105011	FICA/MEDICARE	9,929	11,079	11,079
3,156	3,251	3,716	6105012	WORKERS' COMP	4,700	5,459	5,459
-242	0	0	6105013	UNEMPLOYMENT REIMBURSEMENT	0	0	0
0	266	566	6105014	OR PAID FAMILY LEAVE	510	579	579
25,246	28,134	28,138	6106011	MEDICAL & DENTAL INSURANCE	28,034	30,043	30,043
82	77	78	6106012	LIFE INSURANCE	78	78	78
265	250	292	6106013	LONG-TERM DISABILITY INS.	309	313	313
16,683	24,509	29,259	6106014	RETIREMENT	27,277	29,934	29,934
156,170	199,415	214,432		TOTAL PERSONAL SERVICES	206,877	222,305	222,305

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
120-000-LINCOLN SQ OPERATIONS**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>MATERIALS &amp; SERVICES</b>							
16,408	29,334	28,800	6201119 MISC. CONTRACTED SERVICES	28,000	350	350	350
2,683	4,107	5,347	6201153 GEOGRAPHICAL INFO SYS SUPPORT	4,832	5,444	5,444	5,444
0	0	0	6201159 OTHER CONSULTANTS	4,000	0	0	0
0	0	25,000	6201161 CULINARY CENTER	0	0	0	0
0	0	0	6202099 MISC. PERMITS	0	0	0	0
5,614	5,614	7,559	6202110 INFORMATION TECHNOLOGY SUPP	7,809	9,546	9,546	9,546
49,864	49,841	56,323	6203001 ELECTRIC POWER	56,403	62,043	62,043	62,043
19,043	22,068	23,000	6203010 NATURAL GAS	20,360	23,000	23,000	23,000
0	0	0	6203015 GARBAGE DISPOSAL	0	6,300	6,300	6,300
1,072	1,126	1,300	6203020 TELEPHONE	990	1,100	1,100	1,100
0	0	400	6206002 TRAINING	400	400	400	400
0	73	0	6206003 MEETINGS	100	0	0	0
0	953	0	6206007 SAFETY	500	0	0	0
66,452	79,093	97,300	6209010 INSURANCE AND BONDS	100,126	135,700	135,700	135,700
468	254	600	6209030 UNIFORMS & CLOTHING	650	650	650	650
97,553	189,827	140,100	6210001 BUILDING MAINTENANCE	110,000	111,000	111,000	111,000
42,263	45,589	47,000	6210005 LINC SQ REIMB MAINT-TENANTS O	50,579	54,996	54,996	54,996
740	0	0	6221001 GASOLINE, FUEL, OILS	0	0	0	0
658	101	0	6221013 VEHICLE REPAIR & OPERATION	1,370	0	0	0
972	126	2,000	6229001 OTHER SUPPLIES	2,000	2,000	2,000	2,000
696	1,392	1,503	6260001 EMPLOYEE WELLNESS	1,503	1,503	1,503	1,503
304,486	429,499	436,232	TOTAL MATERIALS & SERVICES	389,622	414,032	414,032	414,032
<b>460,656</b>	<b>628,914</b>	<b>650,664</b>	<b>TOTAL EXPENDITURES</b>	<b>596,499</b>	<b>636,337</b>	<b>636,337</b>	<b>636,337</b>
<b>CONTINGENCY/FUND BALANCE</b>							
0	0	149,495	6780001 CONTINGENCIES	0	265,616	265,616	265,616
300,893	337,454	0	6800502 UNAPPROPRIATED FUND BALANCE	311,143	0	0	0
300,893	337,454	149,495	TOTAL CONTINGENCY/FUND BALANCE	311,143	265,616	265,616	265,616
<b>300,893</b>	<b>337,454</b>	<b>149,495</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>311,143</b>	<b>265,616</b>	<b>265,616</b>	<b>265,616</b>
72,301	36,561	-96,276	<i>Excess of Resources over Expenditures</i>	-26,311	-45,527	-45,527	-45,527

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
261-000-FACILITIES CAPITAL FUND**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
TAXES							
1,048,810	1,020,097	1,068,799	4105010	TRANSIENT ROOM TAX	988,202	988,202	988,202
1,048,810	1,020,097	1,068,799		TOTAL TAXES	988,202	988,202	988,202
MISCELLANEOUS REVENUE							
6,000	0	0	4602010	ENERGY TRUST REBATE	0	0	0
7,525	24,613	19,000	4610001	INTEREST ALLOCATED	38,723	35,346	35,346
13,525	24,613	19,000		TOTAL MISCELLANEOUS REVENUE	38,723	35,346	35,346
BEGINNING FUND BALANCE							
1,472,961	1,282,743	851,498	4890010	BEGINNING BALANCE	881,428	915,727	915,727
1,472,961	1,282,743	851,498		TOTAL BEGINNING FUND BALANCE	881,428	915,727	915,727
<b>2,535,295</b>	<b>2,327,453</b>	<b>1,939,297</b>		<b>TOTAL RESOURCES</b>	<b>1,908,353</b>	<b>1,939,275</b>	<b>1,939,275</b>
MATERIALS & SERVICES							
0	78,650	0	6210001	BUILDING MAINTENANCE	6,850	0	0
0	78,650	0		TOTAL MATERIALS & SERVICES	6,850	0	0
CAPITAL OUTLAY							
560,858	192,985	605,000	6330201	BUILDING IMPROVEMENTS	270,000	755,000	755,000
26,325	557,218	0	6330208	COMMUNITY CENTER IMPROVEME	0	0	0
0	0	656,000	6330301	PARK IMPROVEMENTS	100,000	565,000	565,000
44,354	0	0	6340401	LAND PURCHASED	0	0	0
631,537	750,203	1,261,000		TOTAL CAPITAL OUTLAY	370,000	1,320,000	1,320,000
DEBT SERVICE							
407,275	396,775	385,775	6410218	INTEREST	385,776	374,275	374,275
210,000	220,000	230,000	6450218	PRINCIPAL	230,000	240,000	240,000
617,275	616,775	615,775		TOTAL DEBT SERVICE	615,776	614,275	614,275
TRANSFERS							
3,740	396	5,000	6601193	TRANSFER TO % FOR ARTS	0	5,000	5,000
3,740	396	5,000		TOTAL TRANSFERS	0	5,000	5,000
<b>1,252,553</b>	<b>1,446,025</b>	<b>1,881,775</b>		<b>TOTAL EXPENDITURES</b>	<b>992,626</b>	<b>1,939,275</b>	<b>1,939,275</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
261-000-FACILITIES CAPITAL FUND**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
CONTINGENCY/FUND BALANCE							
0	0	57,522	6780001	CONTINGENCIES	0	0	0
1,282,743	881,428	0	6800502	UNAPPROPRIATED FUND BALANCE	915,727	0	0
1,282,743	881,428	57,522	TOTAL CONTINGENCY/FUND BALANCE		915,727	0	0
<b>1,282,743</b>	<b>881,428</b>	<b>57,522</b>	<b>TOTAL ENDING FUND BALANCE</b>		<b>915,727</b>	<b>0</b>	<b>0</b>
-190,218	-401,315	-793,976	<i>Excess of Resources over Expenditures</i>		34,299	-915,727	-915,727

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
469-000-UNBONDED ASSESSMENT**

Wednesday, July 10, 2024

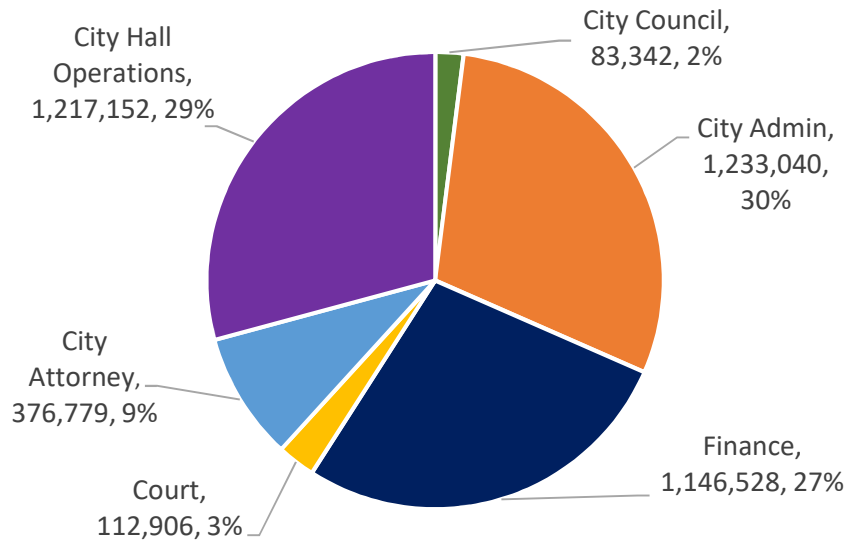
ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
REIMB DIST/LID RECEIPTS							
27,954	4,317	5,000	4430100	LID RECEIPTS- VOYAGE LAKE	12,508	5,000	5,000
8,346	7,230	5,000	4430102	LID RECEIPTS- NE 36TH DRIVE	3,106	5,000	5,000
21,104	5,698	5,000	4430103	LID RECEIPTS- BARD ROAD	3,084	5,000	5,000
29,432	2,507	5,000	4430104	LID RECEIPTS- NE 14TH	2,498	5,000	5,000
5,900	0	0	4430200	REIMB DIST RECEIPTS- SE KEEL	0	0	0
0	0	5,000	4430201	REIMB DIST RECEIPTS- NE 19TH	0	0	0
92,735	19,753	25,000	TOTAL REIMB DIST/LID RECEIPTS		21,196	20,000	20,000
MISCELLANEOUS REVENUE							
1,372	0	1,500	4601910	OTHER REVENUE	0	0	0
3,836	21,208	14,000	4610001	INTEREST ALLOCATED	31,049	35,000	35,000
10,055	8,521	7,500	4610002	INTEREST DIRECT	7,434	7,500	7,500
15,262	29,729	23,000	TOTAL MISCELLANEOUS REVENUE		38,483	42,500	42,500
BEGINNING FUND BALANCE							
657,508	713,741	754,741	4890010	BEGINNING BALANCE	763,223	813,622	813,622
657,508	713,741	754,741	TOTAL BEGINNING FUND BALANCE		763,223	813,622	813,622
<b>765,506</b>	<b>763,223</b>	<b>802,741</b>	<b>TOTAL RESOURCES</b>		<b>822,902</b>	<b>876,122</b>	<b>876,122</b>
CAPITAL OUTLAY							
0	0	0	6350101	LID - LAKE DRIVE / VOYAGE	9,280	0	0
51,765	0	0	6350104	LID - NE 14TH	0	0	0
0	0	802,741	6370400	RESERVE-FUTURE YEARS	0	876,122	876,122
51,765	0	802,741	TOTAL CAPITAL OUTLAY		9,280	876,122	876,122
<b>51,765</b>	<b>0</b>	<b>802,741</b>	<b>TOTAL EXPENDITURES</b>		<b>9,280</b>	<b>876,122</b>	<b>876,122</b>
CONTINGENCY/FUND BALANCE							
713,741	763,223	0	6800502	UNAPPROPRIATED FUND BALANCE	813,622	0	0
713,741	763,223	0	TOTAL CONTINGENCY/FUND BALANCE		813,622	0	0
<b>713,741</b>	<b>763,223</b>	<b>0</b>	<b>TOTAL ENDING FUND BALANCE</b>		<b>813,622</b>	<b>0</b>	<b>0</b>
56,233	49,482	-754,741	<i>Excess of Resources over Expenditures</i>		50,399	-813,622	-813,622

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
192-000-AGATE BEACH CLOSURE**

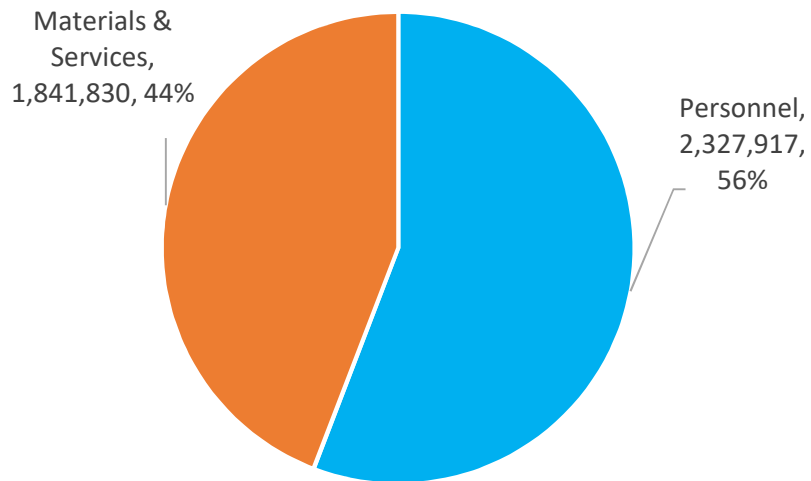
Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
BEGINNING FUND BALANCE							
580,479	553,476	513,476	4890010	BEGINNING BALANCE	513,447	483,679	483,679
580,479	553,476	513,476		TOTAL BEGINNING FUND BALANCE	513,447	483,679	483,679
<b>580,479</b>	<b>553,476</b>	<b>513,476</b>		<b>TOTAL RESOURCES</b>	<b>513,447</b>	<b>483,679</b>	<b>483,679</b>
MATERIALS & SERVICES							
27,003	40,029	40,000	6231093	SOLID WASTE CONSORTIUM	29,768	60,000	60,000
27,003	40,029	40,000		TOTAL MATERIALS & SERVICES	29,768	60,000	60,000
<b>27,003</b>	<b>40,029</b>	<b>40,000</b>		<b>TOTAL EXPENDITURES</b>	<b>29,768</b>	<b>60,000</b>	<b>60,000</b>
CONTINGENCY/FUND BALANCE							
0	0	0	6780001	CONTINGENCIES	0	0	0
553,476	513,447	473,476	6800502	UNAPPROPRIATED FUND BALANCE	483,679	423,679	423,679
553,476	513,447	473,476		TOTAL CONTINGENCY/FUND BALANCE	483,679	423,679	423,679
<b>553,476</b>	<b>513,447</b>	<b>473,476</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>483,679</b>	<b>423,679</b>	<b>423,679</b>
-27,003	-40,029	-40,000		<i>Excess of Resources over Expenditures</i>	-29,768	-60,000	-60,000

### Administrative Services by Activity



### Administrative Services Expenditures



## Administrative Services at a Glance

The proposed budget includes the following:

- City Council includes \$30,000 for outside legal services and other costs initiated by the Council. Also included is membership dues for the National League of OR Cities, Oregon Coastal Zone Management, and the Oregon Mayor’s Association.
- City Administration includes:
  - New 0.50 FTE request for Public Information Specialist
  - \$40,065 of software costs formally budgeted in the IT department (Dropbox, Archive Social Media Archiving, eScribe Agenda Management, and Granicus Website Maintenance)
  - \$35,000 climate action plan consultant (from 23-24)
  - \$10,000 greenhouse gas consultant (from 23-24)
  - Budget for AFSCME negotiations
- Finance includes \$60,000 for transient room tax auditing
- City Hall Operations includes:
  - \$10,000 contracted services to address EV chargers
  - \$125,000 for Culinary Center needed repairs and maintenance
  - Membership dues for OR Cascade West Council of Government, League of OR Cities, OR Ethics Commission, LC Chamber of Commerce, and Lane Council of Governments
  - \$150,000 to replace Tsunami Sirens (from 23-24)
  - \$123,636 for other Emergency Preparedness items
  - \$300,000 for outside agency contributions
  - \$100,000 for county permanent seasonal no barrier shelter

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-011-CITY COUNCIL**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>CITY COUNCIL</b>							
MATERIALS & SERVICES							
9,480	8,076	1,300	6201119 MISC. CONTRACTED SERVICES	1,300	2,500	2,500	2,500
3,513	29,592	30,000	6201152 LEGAL SERVICES	20,000	30,000	30,000	30,000
11,228	11,228	15,118	6202110 INFORMATION TECHNOLOGY SUPP	15,618	19,092	19,092	19,092
640	524	500	6203021 TELECOMMUNICATIONS	500	750	750	750
0	0	0	6205003 PRINTING	532	0	0	0
1,586	10,615	15,000	6206002 TRAINING	15,000	20,000	20,000	20,000
5,073	7,041	5,750	6206003 MEETINGS	3,000	6,000	6,000	6,000
0	0	0	6206004 RECRUITMENT AND TESTING (091)	1,000	0	0	0
1,357	1,409	1,900	6206005 MEMBERSHIP & DUES	1,900	2,000	2,000	2,000
388	2,565	3,000	6229001 OTHER SUPPLIES	3,000	3,000	3,000	3,000
33,265	71,051	72,568	TOTAL MATERIALS & SERVICES	61,850	83,342	83,342	83,342
<b>33,265</b>	<b>71,051</b>	<b>72,568</b>	<b>TOTAL EXPENDITURES</b>	<b>61,850</b>	<b>83,342</b>	<b>83,342</b>	<b>83,342</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-021-CITY ADMINISTRATION**

Wednesday, July 10, 2024

<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>BUDGET FY 2023-24</b>		<b>ESTIMATE FY 2023-24</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2024-25</b>
<b>CITY ADMINISTRATION</b>							
<b>PERSONAL SERVICES</b>							
523,731	563,090	583,257	6101100 SALARIES	588,223	620,023	620,023	620,023
7,082	5,627	5,850	6102001 PART TIME & SEASONAL SALARIES	3,665	41,202	74,828	74,828
74	84	1,148	6103012 OVERTIME, CITY EMPLOYEES	0	0	0	0
39,974	42,634	45,155	6105011 FICA/MEDICARE	41,982	50,584	53,156	53,156
743	970	570	6105012 WORKERS' COMP	815	929	977	977
0	1,216	2,361	6105014 OR PAID FAMILY LEAVE	2,091	2,645	2,779	2,779
85,550	80,957	80,089	6106011 MEDICAL & DENTAL INSURANCE	73,860	87,298	115,046	115,046
253	205	214	6106012 LIFE INSURANCE	223	254	292	292
1,051	776	1,204	6106013 LONG-TERM DISABILITY INS.	976	1,426	1,499	1,499
120,155	112,737	123,779	6106014 RETIREMENT	115,731	140,740	147,691	147,691
2,500	0	0	6108001 RELOCATION ALLOW/HIRING BONU	0	0	0	0
781,112	808,297	843,627	TOTAL PERSONAL SERVICES	827,566	945,101	1,016,291	1,016,291
<b>MATERIALS &amp; SERVICES</b>							
16,659	31,683	60,000	6201119 MISC. CONTRACTED SERVICES	30,000	133,080	105,000	105,000
0	5,220	5,000	6201152 LEGAL SERVICES	5,000	5,000	5,000	5,000
3,353	4,065	5,298	6201153 GEOGRAPHICAL INFO SYS SUPPORT	4,788	5,395	5,395	5,395
9,878	12,537	10,800	6202102 COMPUTER SOFTWARE/SUBSCRIPTI	10,800	52,865	52,865	52,865
33,683	33,683	45,353	6202110 INFORMATION TECHNOLOGY SUPP	46,853	57,275	57,275	57,275
3,068	3,906	4,000	6203020 TELEPHONE	4,000	4,000	4,000	4,000
0	0	0	6205001 LEGAL NOTICES	200	0	0	0
4,938	7,750	15,550	6206002 TRAINING	10,000	15,550	15,550	15,550
993	1,509	1,000	6206003 MEETINGS	1,000	1,500	1,500	1,500
3,304	2,632	3,300	6206005 MEMBERSHIP & DUES	3,300	3,500	3,500	3,500
140	0	500	6206006 BOOKS AND PERIODICALS	500	500	500	500
99	14	0	6209001 POSTAGE, SHIPPING, METER LEASE	100	0	0	0
429	1,871	2,250	6211020 MAINTENANCE/LEASE-OFFICE EQUI	2,250	2,250	2,250	2,250
1,628	585	0	6211025 EQUIPMENT (< 5,000)	540	0	0	0
12,578	8,228	5,000	6229001 OTHER SUPPLIES	5,000	5,000	5,000	5,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-021-CITY ADMINISTRATION**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
858	1,528	2,024	6260001 EMPLOYEE WELLNESS	2,024	2,024	2,024	2,024
91,608	115,212	160,075	TOTAL MATERIALS & SERVICES	126,355	287,939	259,859	259,859
			CAPITAL OUTLAY				
0	0	74,845	6322101 SOFTWARE, WEBSITES, APPS	0	0	0	0
0	0	74,845	TOTAL CAPITAL OUTLAY	0	0	0	0
<b>872,719</b>	<b>923,510</b>	<b>1,078,547</b>	<b>TOTAL EXPENDITURES</b>	<b>953,921</b>	<b>1,233,040</b>	<b>1,276,150</b>	<b>1,276,150</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-031-FINANCE**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>FINANCE</b>							
<b>PERSONAL SERVICES</b>							
357,495	461,893	520,622	6101100 SALARIES	472,536	546,870	546,870	546,870
12,419	0	0	6102001 PART TIME & SEASONAL SALARIES	0	0	0	0
2,373	1,309	1,671	6103012 OVERTIME, CITY EMPLOYEES	1,026	1,603	1,603	1,603
27,307	34,141	39,955	6105011 FICA/MEDICARE	34,056	41,958	41,958	41,958
658	537	504	6105012 WORKERS' COMP	964	771	771	771
0	893	2,089	6105014 OR PAID FAMILY LEAVE	2,003	2,194	2,194	2,194
79,498	85,054	91,432	6106011 MEDICAL & DENTAL INSURANCE	93,766	97,657	97,657	97,657
243	221	234	6106012 LIFE INSURANCE	240	234	234	234
928	781	1,076	6106013 LONG-TERM DISABILITY INS.	967	1,186	1,186	1,186
85,420	103,766	118,026	6106014 RETIREMENT	104,647	124,038	124,038	124,038
566,340	688,596	775,609	TOTAL PERSONAL SERVICES	710,205	816,511	816,511	816,511
<b>MATERIALS &amp; SERVICES</b>							
45,956	5,263	7,900	6201119 MISC. CONTRACTED SERVICES	7,191	7,900	7,900	7,900
63,979	71,129	57,000	6201151 AUDITING	75,000	82,500	82,500	82,500
1,006	1,391	1,812	6201153 GEOGRAPHICAL INFO SYS SUPPORT	1,638	1,846	1,846	1,846
57,063	26,031	60,000	6201171 TRANSIENT ROOM TAX REVIEWS	60,000	60,000	60,000	60,000
63,939	61,407	70,000	6202102 COMPUTER SOFTWARE/SUBSCRIPTI	70,000	70,000	70,000	70,000
47,717	47,717	64,250	6202110 INFORMATION TECHNOLOGY SUPP	66,375	81,140	81,140	81,140
151	1,090	750	6203020 TELEPHONE	700	750	750	750
0	-137	0	6204010 MERCHANT FEES	0	0	0	0
1,971	1,379	2,300	6205001 LEGAL NOTICES	2,300	2,300	2,300	2,300
3,174	6,328	10,500	6206002 TRAINING	8,000	10,500	10,500	10,500
1,839	11,839	10,000	6206003 MEETINGS	4,000	0	0	0
458	581	555	6206005 MEMBERSHIP & DUES	555	555	555	555
410	93	250	6206006 BOOKS AND PERIODICALS	0	250	250	250
20	0	0	6209001 POSTAGE, SHIPPING, METER LEASE	31	0	0	0
0	750	750	6209010 INSURANCE AND BONDS	750	750	750	750
52	180	175	6211020 MAINTENANCE/LEASE-OFFICE EQUI	180	175	175	175
0	0	1,000	6211025 EQUIPMENT (< 5,000)	1,000	1,000	1,000	1,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-031-FINANCE**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
0	0	0	6221001 GASOLINE, FUEL, OILS	865	2,000	2,000	2,000
7,020	2,827	6,500	6229001 OTHER SUPPLIES	4,000	6,500	6,500	6,500
936	1,366	752	6260001 EMPLOYEE WELLNESS	752	1,851	1,851	1,851
295,691	239,234	294,494	TOTAL MATERIALS & SERVICES	303,337	330,017	330,017	330,017
CAPITAL OUTLAY							
0	0	0	6322101 SOFTWARE, WEBSITES, APPS	0	0	0	0
0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	0
<b>862,031</b>	<b>927,830</b>	<b>1,070,103</b>	<b>TOTAL EXPENDITURES</b>	<b>1,013,542</b>	<b>1,146,528</b>	<b>1,146,528</b>	<b>1,146,528</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-036-MUNICIPAL COURT**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>MUNICIPAL COURT</b>							
PERSONAL SERVICES							
43,251	0	0	6101100 SALARIES	0	0	0	0
24,183	58,936	64,687	6102001 PART TIME & SEASONAL SALARIES	63,180	67,271	67,271	67,271
4,958	4,339	4,949	6105011 FICA/MEDICARE	4,493	5,146	5,146	5,146
106	51	62	6105012 WORKERS' COMP	94	95	95	95
0	129	259	6105014 OR PAID FAMILY LEAVE	235	269	269	269
19,298	8,274	9,633	6106011 MEDICAL & DENTAL INSURANCE	7,550	9,732	9,732	9,732
45	38	39	6106012 LIFE INSURANCE	39	39	39	39
135	88	133	6106013 LONG-TERM DISABILITY INS.	109	102	102	102
10,449	8,416	13,371	6106014 RETIREMENT	12,605	13,905	13,905	13,905
102,425	80,272	93,133	TOTAL PERSONAL SERVICES	88,305	96,559	96,559	96,559
MATERIALS & SERVICES							
778	725	2,000	6201119 MISC. CONTRACTED SERVICES	1,500	2,000	2,000	2,000
5,614	5,614	7,559	6202110 INFORMATION TECHNOLOGY SUPP	7,809	9,546	9,546	9,546
0	332	2,000	6206002 TRAINING	0	2,000	2,000	2,000
813	125	850	6206005 MEMBERSHIP & DUES	500	850	850	850
0	0	100	6206006 BOOKS AND PERIODICALS	0	100	100	100
0	8	0	6209001 POSTAGE, SHIPPING, METER LEASE	0	0	0	0
685	597	750	6211020 MAINTENANCE/LEASE-OFFICE EQUI	700	750	750	750
0	0	0	6211025 EQUIPMENT (< 5,000)	2,337	0	0	0
327	41	500	6229001 OTHER SUPPLIES	600	500	500	500
0	556	601	6260001 EMPLOYEE WELLNESS	601	601	601	601
8,217	7,999	14,360	TOTAL MATERIALS & SERVICES	14,047	16,347	16,347	16,347
<b>110,642</b>	<b>88,271</b>	<b>107,493</b>	<b>TOTAL EXPENDITURES</b>	<b>102,352</b>	<b>112,906</b>	<b>112,906</b>	<b>112,906</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-038-CITY ATTORNEY**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>CITY ATTORNEY</b>							
PERSONAL SERVICES							
136,498	182,826	223,096	6101100 SALARIES	113,789	202,288	202,288	202,288
17,081	0	0	6102001 PART TIME & SEASONAL SALARIES	0	0	0	0
11,342	13,538	17,067	6105011 FICA/MEDICARE	7,962	15,475	15,475	15,475
248	154	215	6105012 WORKERS' COMP	39	284	284	284
0	371	892	6105014 OR PAID FAMILY LEAVE	299	809	809	809
29,405	33,375	45,433	6106011 MEDICAL & DENTAL INSURANCE	5,291	56,240	56,240	56,240
78	58	78	6106012 LIFE INSURANCE	10	78	78	78
285	229	460	6106013 LONG-TERM DISABILITY INS.	39	437	437	437
39,997	44,370	53,178	6106014 RETIREMENT	22,559	41,813	41,813	41,813
234,934	274,923	340,419	TOTAL PERSONAL SERVICES	149,988	317,424	317,424	317,424
MATERIALS & SERVICES							
0	0	5,000	6201119 MISC. CONTRACTED SERVICES	5,000	5,000	5,000	5,000
7,327	2,950	15,000	6201152 LEGAL SERVICES	65,000	15,000	15,000	15,000
1,006	3,423	4,461	6201153 GEOGRAPHICAL INFO SYS SUPPORT	4,032	4,543	4,543	4,543
5,005	5,201	5,900	6201201 REFERENCE BOOKS / MATERIALS	5,900	7,000	7,000	7,000
11,228	11,228	15,118	6202110 INFORMATION TECHNOLOGY SUPP	15,618	19,092	19,092	19,092
0	0	720	6203020 TELEPHONE	0	720	720	720
640	1,917	4,500	6206002 TRAINING	0	4,500	4,500	4,500
0	18	0	6206003 MEETINGS	0	0	0	0
1,208	1,308	2,000	6206005 MEMBERSHIP & DUES	0	2,000	2,000	2,000
0	273	0	6211025 EQUIPMENT (< 5,000)	0	0	0	0
770	379	1,500	6229001 OTHER SUPPLIES	1,500	1,500	1,500	1,500
0	378	409	6260001 EMPLOYEE WELLNESS	409	0	0	0
27,183	27,075	54,608	TOTAL MATERIALS & SERVICES	97,459	59,355	59,355	59,355
<b>262,117</b>	<b>301,997</b>	<b>395,027</b>	<b>TOTAL EXPENDITURES</b>	<b>247,447</b>	<b>376,779</b>	<b>376,779</b>	<b>376,779</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-091-CITY HALL OPERATIONS**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>CITY HALL OPERATIONS</b>							
PERSONAL SERVICES							
24,313	52,767	59,070	6102001	PART TIME & SEASONAL SALARIES	58,572	64,296	64,296
0	145	0	6103012	OVERTIME, CITY EMPLOYEES	0	0	0
3,025	4,755	0	6105001	PAYROLL TAX, INS. & BENEFITS	0	0	0
1,909	3,970	4,519	6105011	FICA/MEDICARE	4,247	4,919	4,919
39	632	57	6105012	WORKERS' COMP	1,015	1,150	1,150
-9,982	5,956	25,000	6105013	UNEMPLOYMENT REIMBURSEMENT	51,200	58,500	58,500
0	111	236	6105014	OR PAID FAMILY LEAVE	222	257	257
3,811	9,121	9,114	6106011	MEDICAL & DENTAL INSURANCE	9,082	9,732	9,732
21	39	39	6106012	LIFE INSURANCE	39	39	39
58	115	122	6106013	LONG-TERM DISABILITY INS.	142	139	139
5,088	5,281	12,210	6106014	RETIREMENT	11,145	13,290	13,290
28,282	82,891	110,367	TOTAL PERSONAL SERVICES		135,664	152,322	152,322
MATERIALS & SERVICES							
11,940	9,469	9,875	6201119	MISC. CONTRACTED SERVICES	11,412	21,410	21,410
0	660	1,000	6201152	LEGAL SERVICES	0	0	0
8,719	0	0	6201153	GEOGRAPHICAL INFO SYS SUPPORT	0	0	0
0	0	0	6201161	CULINARY CENTER	0	125,000	125,000
7,634	5,044	7,500	6202001	FILING AND RECORDING FEES	5,000	7,500	7,500
3,122	490	3,500	6202005	ELECTION COSTS	15,000	15,000	15,000
480	300	0	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	300	300	300
8,421	8,421	11,338	6202110	INFORMATION TECHNOLOGY SUPP	11,713	14,319	14,319
227	1,540	859	6203001	ELECTRIC POWER	2,541	2,795	2,795
350	261	500	6203010	NATURAL GAS	201	260	260
1,689	0	0	6205003	PRINTING	0	0	0
298	514	2,150	6206002	TRAINING	2,150	2,450	2,450
123	0	12,000	6206003	MEETINGS	12,255	15,000	15,000
41,612	33,756	35,000	6206004	RECRUITMENT AND TESTING	15,000	35,875	35,875
31,964	23,658	25,805	6206005	MEMBERSHIP & DUES	27,143	27,505	27,505
20,696	15,815	25,000	6209001	POSTAGE, SHIPPING, METER LEASE	28,839	30,000	30,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-091-CITY HALL OPERATIONS**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
19,837	25,515	31,400	6209010 INSURANCE AND BONDS	28,381	30,600	30,600	30,600
576	53	0	6211020 MAINTENANCE/LEASE-OFFICE EQUI	2,107	0	0	0
12,659	10,216	12,000	6229001 OTHER SUPPLIES	8,804	14,000	14,000	14,000
-24	0	0	6231092 LOGO AND WAYFINDING	0	0	0	0
35,000	35,000	38,000	6231096 LOCAL BUS PROGRAM	35,000	35,000	35,000	35,000
0	0	0	6231098 COUNTY/SCHOOL PARTNERSHIPS	0	100,000	100,000	100,000
50,000	50,000	300,000	6231199 CONTRIBUTION OUTSIDE AGENCIES	247,480	300,000	300,000	300,000
53,440	32,000	300,000	6231215 EMERGENCY SERVICES PROGRAM	114,554	273,636	273,636	273,636
8,459	919	8,000	6260001 EMPLOYEE WELLNESS	1,000	5,000	5,000	5,000
0	0	0	6260005 EMPLOYEE APPRECIATION	0	5,000	5,000	5,000
317,222	253,631	823,927	TOTAL MATERIALS & SERVICES	568,880	1,060,650	1,060,650	1,060,650
CAPITAL OUTLAY							
37,858	29,622	0	6320401 EMERGENCY SERVICES CAPITAL EQ	10,841	0	0	0
0	0	250,000	6340401 LAND PURCHASED	22,293	0	0	0
37,858	29,622	250,000	TOTAL CAPITAL OUTLAY	33,134	0	0	0
DEBT SERVICE							
412	224	412	6412087 INTEREST PMTS - LEASE ASSET	1,265	1,391	1,391	1,391
3,502	3,691	3,502	6452087 PRINCIPAL PMTS - LEASE ASSET	3,827	2,789	2,789	2,789
3,914	3,914	3,914	TOTAL DEBT SERVICE	5,092	4,180	4,180	4,180
<b>387,277</b>	<b>370,059</b>	<b>1,188,208</b>	<b>TOTAL EXPENDITURES</b>	<b>742,770</b>	<b>1,217,152</b>	<b>1,217,152</b>	<b>1,217,152</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
111-092-GENERAL FUND - TRANSFERS**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>GENERAL FUND -TRANSFERS</b>							
TRANSFERS							
98,424	101,377	104,418	6601120	TRANSFER TO LINCOLN SQ CENTER	104,418	107,551	107,551
0	150,000	0	6601130	TRANSFER TO INTERNAL SRVC FUN	0	0	0
0	10,000	70,000	6601201	TRANSFER TO STREET OPER FUND	70,000	0	0
283,250	591,748	300,500	6601205	TRANSFER TO STREET CAPITAL	300,500	500,000	500,000
1,200,000	0	0	6601252	TRANSFER TO SEWER SYS REPLACE	0	0	0
0	150,000	850,000	6601262	TRANSFER TO VILLAGES FUND	350,000	0	0
187,559	100,000	0	6601263	TRANSFER TO POLICE BUILDING	0	0	0
404,178	225,000	231,750	6601265	TRANSFER TO PARKS OPER FUND	0	0	0
0	0	0	6601270	TRANSFER TO PARKS CAPITAL FUN	500,000	2,750,000	2,750,000
0	0	200,000	6601465	TRANSFER TO PROPERTY ABATEME	200,000	0	0
2,173,411	1,328,125	1,756,668	TOTAL TRANSFERS		1,524,918	3,357,551	3,357,551
<b>2,173,411</b>	<b>1,328,125</b>	<b>1,756,668</b>	<b>TOTAL EXPENDITURES</b>		<b>1,524,918</b>	<b>3,357,551</b>	<b>3,357,551</b>
CONTINGENCY/FUND BALANCE							
0	0	2,834,753	6780001	CONTINGENCIES	0	1,071,260	1,012,150
9,724,567	11,323,621	6,000,000	6800502	UNAPPROPRIATED FUND BALANCE	11,018,166	6,000,000	6,000,000
9,724,567	11,323,621	8,834,753	TOTAL CONTINGENCY/FUND BALANCE		11,018,166	7,071,260	7,012,150
<b>9,724,567</b>	<b>11,323,621</b>	<b>8,834,753</b>	<b>TOTAL ENDING FUND BALANCE</b>		<b>11,018,166</b>	<b>7,071,260</b>	<b>7,012,150</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
263-000-POLICE BUILDING BOND**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
2,773	15,672	3,000	4610001	INTEREST ALLOCATED	5,000	0	0
2,773	15,672	3,000		TOTAL MISCELLANEOUS REVENUE	5,000	0	0
TRANSFERS IN							
187,559	100,000	0	4702111	TRANSFER FROM GENERAL FUND	0	0	0
187,559	100,000	0		TOTAL TRANSFERS IN	0	0	0
BEGINNING FUND BALANCE							
960,103	959,239	470,579	4890010	BEGINNING BALANCE	215,506	0	0
960,103	959,239	470,579		TOTAL BEGINNING FUND BALANCE	215,506	0	0
<b>1,150,435</b>	<b>1,074,911</b>	<b>473,579</b>		<b>TOTAL RESOURCES</b>	<b>220,506</b>	<b>0</b>	<b>0</b>
MATERIALS & SERVICES							
0	0	0	6210010	SYSTEM MAINTENANCE	0	0	0
0	0	0		TOTAL MATERIALS & SERVICES	0	0	0
CAPITAL OUTLAY							
190,574	856,909	422,006	6330402	PUBLIC SAFETY BUILDING	186,933	0	0
190,574	856,909	422,006		TOTAL CAPITAL OUTLAY	186,933	0	0
TRANSFERS							
0	0	0	6601111	TRANSFER TO GENERAL FUND	33,573	0	0
623	2,497	0	6601193	TRANSFER TO % FOR ARTS	0	0	0
0	0	51,573	6601261	TRANSFER TO FACILITIES CAP FND	0	0	0
623	2,497	51,573		TOTAL TRANSFERS	33,573	0	0
<b>191,196</b>	<b>859,405</b>	<b>473,579</b>		<b>TOTAL EXPENDITURES</b>	<b>220,506</b>	<b>0</b>	<b>0</b>
CONTINGENCY/FUND BALANCE							
959,239	215,506	0	6800502	UNAPPROPRIATED FUND BALANCE	0	0	0
959,239	215,506	0		TOTAL CONTINGENCY/FUND BALANCE	0	0	0
<b>959,239</b>	<b>215,506</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
-864	-743,734	-470,579		<i>Excess of Resources over Expenditures</i>	-215,506	0	0

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
328-000-WATER BONDS**

Wednesday, July 10, 2024

ACTUAL FY 2021-22	ACTUAL FY 2022-23	BUDGET FY 2023-24		ESTIMATE FY 2023-24	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2024-25
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
1,439	0	0	4610001	INTEREST ALLOCATED	0	0	0
1,439	0	0		TOTAL MISCELLANEOUS REVENUE	0	0	0
TRANSFERS IN							
450,000	455,000	441,603	4701770	TRANSFER FROM WATER FUND	441,671	0	0
450,000	455,000	441,603		TOTAL TRANSFERS IN	441,671	0	0
BEGINNING FUND BALANCE							
10,706	5,536	5,892	4890010	BEGINNING BALANCE	5,891	0	0
10,706	5,536	5,892		TOTAL BEGINNING FUND BALANCE	5,891	0	0
<b>462,146</b>	<b>460,536</b>	<b>447,495</b>		<b>TOTAL RESOURCES</b>	<b>447,562</b>	<b>0</b>	<b>0</b>
DEBT SERVICE							
36,610	24,644	12,495	6410214	INTEREST - SERIES 2014	12,562	0	0
420,000	430,000	435,000	6450214	PRINCIPAL - SERIES 2014	435,000	0	0
456,610	454,644	447,495		TOTAL DEBT SERVICE	447,562	0	0
<b>456,610</b>	<b>454,644</b>	<b>447,495</b>		<b>TOTAL EXPENDITURES</b>	<b>447,562</b>	<b>0</b>	<b>0</b>
CONTINGENCY/FUND BALANCE							
5,536	5,891	0	6800502	UNAPPROPRIATED FUND BALANCE	0	0	0
5,536	5,891	0		TOTAL CONTINGENCY/FUND BALANCE	0	0	0
<b>5,536</b>	<b>5,891</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
-5,171	356	-5,892		<i>Excess of Resources over Expenditures</i>	-5,891	0	0

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
CITY PERSONNEL**

Wednesday, July 10, 2024

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
	BUILDING INSPECTION	
1.00	Building Permit Technician	62,815
0.25	Planning and Community Development Director	34,047
<b>1.25</b>	<b>TOTAL BUILDING INSPECTION</b>	<b>96,862</b>
	CITY ADMINISTRATION	
0.50	Administrative Coordinator (PW, ELC)	37,102
1.00	City Manager	163,232
1.00	City Recorder	99,383
0.50	City Recorder Assistant	33,626
0.01	Director Consultation	1,875
1.00	Executive Assistant to City Manager	87,415
1.00	HR Director	127,487
1.00	Human Resources Supervisor	105,404
0.50	Public Info Specialist	39,327
<b>6.51</b>	<b>TOTAL CITY ADMINISTRATION</b>	<b>694,851</b>
	CITY ATTORNEY	
1.00	City Attorney	140,994
1.00	Legal Assistant	61,294
<b>2.00</b>	<b>TOTAL CITY ATTORNEY</b>	<b>202,288</b>
	CITY HALL OPERATIONS	
0.80	Emergency Preparedness Coordinator	64,296
<b>0.80</b>	<b>TOTAL CITY HALL OPERATIONS</b>	<b>64,296</b>
	DISPATCH CENTER	
8.00	911 Dispatcher	565,079
1.00	9-1-1 Operations Manager	128,903
1.00	Dispatch Lead	77,382
<b>10.00</b>	<b>TOTAL DISPATCH CENTER</b>	<b>771,364</b>
	ECONOMIC DEVELOPMENT	
1.00	Economic Development Project Manager	97,167
0.50	Open PT Admin Assistant	30,954
1.00	Urban Renewal Director	136,188
<b>2.50</b>	<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>264,309</b>
	FINANCE	
1.00	Accounts Receivable Lead	65,939

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
CITY PERSONNEL**

Wednesday, July 10, 2024

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
1.00	Accounts Receivable Manager	85,850
1.00	Finance Director	142,499
1.00	Finance Manager	119,696
1.00	Payroll Administrator	72,706
1.00	Sr. Accounts Payable Clerk	60,180
<b>6.00</b>	<b>TOTAL FINANCE</b>	<b>546,870</b>
	<b>LIBRARY</b>	
1.00	Circulation Supervisor	93,744
0.50	Library Assistant I	20,836
2.25	Library Assistant II	116,334
1.00	Library Assistant III	54,238
1.00	Library Director	136,810
1.00	Outreach Services Librarian/Lead Worker	80,589
1.00	Reference Librarian	85,850
1.00	Volunteer Services Coordinator	61,663
1.00	Youth Librarian/Lead Worker	78,880
<b>9.75</b>	<b>TOTAL LIBRARY</b>	<b>728,945</b>
	<b>MUNICIPAL COURT</b>	
0.75	Municipal Court Clerk	47,111
0.09	Municipal Judge	20,160
<b>0.84</b>	<b>TOTAL MUNICIPAL COURT</b>	<b>67,271</b>
	<b>PLANNING</b>	
2.00	Assistant Planner	127,160
1.00	Associate Planner	81,391
0.75	Planning and Community Development Director	102,141
0.25	Planning Consultant (3 month)	34,047
<b>4.00</b>	<b>TOTAL PLANNING</b>	<b>344,740</b>
	<b>POLICE</b>	
1.00	Administrative Assistant & Evidence Support	59,762
1.00	Administrative Assistant (PD)	65,787
1.00	Administrative Lieutenant	135,371
1.00	Code Enforcement	74,434
1.00	Community Service Officer	73,697
2.00	Detective	212,476
1.00	Evidence Technician	64,509
1.00	Executive Assistant to Chief of Police	74,171
1.00	Facilities Maintenance--Police Building	72,749
1.00	LINT Detective	112,992

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
CITY PERSONNEL**

Wednesday, July 10, 2024

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
1.00	Operations Lieutenant	135,717
1.00	Police Chief	159,443
9.00	Police Officer	712,084
8.00	Senior Police Officer	802,357
5.00	Sergeant	587,851
<b>35.00</b>	<b>TOTAL POLICE</b>	<b>3,343,399</b>

<b>78.65</b>	<b>TOTAL GENERAL FUND</b>	<b>7,125,195</b>
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EXPLORE LINCOLN CITY		
1.00	Administrative Assistant - ELC	62,815
1.00	Content Manager	62,327
1.00	ELC Director	111,467
1.00	ELC Event & Outreach Coordinator	68,060
1.00	Financial Coordinator	64,460
1.00	Marketing Manager	74,972
1.50	Visitor Center Coordinator	79,389
<b>7.50</b>	<b>TOTAL EXPLORE LINCOLN CITY</b>	<b>523,489</b>

GEOGRAPHICAL INFO SYSTEMS		
1.00	GIS Coordinator	84,791
<b>1.00</b>	<b>TOTAL GEOGRAPHICAL INFO SYSTEMS</b>	<b>84,791</b>

INFORMATION TECH (ISF)		
1.00	Information Technology Support Specialist	70,450
1.00	IT Director	153,425
2.00	IT System Administrator	177,451
<b>4.00</b>	<b>TOTAL INFORMATION TECH (ISF)</b>	<b>401,326</b>

LINCOLN SQ OPERATIONS		
1.00	Building Maintenance-Security Worker	62,815
1.00	Facilities Manager--Lincoln Square	72,749
<b>2.00</b>	<b>TOTAL LINCOLN SQ OPERATIONS</b>	<b>135,564</b>

PARKS OPERATIONS		
1.00	Lead Parks Maintenance Worker	69,236
0.50	Parks & Recreation Director	68,094
1.00	Parks and Open Space Supervisor	89,509
3.00	Parks Maintenance Worker	159,757
1.13	Part Time Seasonal	53,533

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
CITY PERSONNEL**

Wednesday, July 10, 2024

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
2.00	Senior Parks Maintenance Worker	127,891
<b>8.63</b>	<b>TOTAL PARKS OPERATIONS</b>	<b>568,020</b>
	RECREATION CENTER	
1.00	Administrative Assistant (Recreation)	59,819
0.90	Aquatics Lead	49,670
1.00	Aquatics Manager	80,910
0.25	Counter Clerk	9,998
1.48	Counter Clerk - PT - Other	55,838
1.00	Custodian--Community Center	48,580
1.00	Extra Position	54,238
1.00	Facilities Maintenance--Community Center	64,596
1.86	Lifeguard w/o PERS	61,920
5.02	Lifeguard with PERS	177,650
1.00	Member Services Specialist	62,815
0.10	New Request - PT to FT Aquatics	5,424
0.50	Parks & Recreation Director	68,094
1.00	Recreation Coordinator	58,788
0.14	Recreation Instructor	4,275
1.47	Recreation Leader I	48,928
1.00	Recreation Manager	77,877
1.00	Recreation Supervisor	85,183
0.62	Referee	18,383
<b>21.34</b>	<b>TOTAL RECREATION CENTER</b>	<b>1,092,986</b>
	SEWER UTILITY OPERATIONS	
0.40	Accounts Receivable Billing Specialist	23,928
0.20	Accounts Receivable Clerk I	10,922
0.17	Administrative Coordinator (PW, ELC)	12,362
0.20	Engineer	19,192
0.66	Engineering Technician II	45,809
1.00	Lead Wastewater Collections Operator	86,961
1.00	Lead Wastewater Treatment Plant Operator	93,134
0.33	Open City Engineer	35,641
1.00	Other w/o PERS	37,440
1.00	Pre-Treatment Technician	63,255
0.33	Project Manager	30,950
0.33	Public Works Director	49,931
1.00	Pump Station Mechanic I	57,859
2.00	Wastewater Collections Operator I	133,507
1.00	Wastewater Collections Operator II	78,325
1.00	Wastewater Operations Manager	133,279
3.00	Wastewater Treatment Plant Operator I	214,498

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
CITY PERSONNEL**

Wednesday, July 10, 2024

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
<b>14.62</b>	<b>TOTAL SEWER UTILITY OPERATIONS</b>	<b>1,126,994</b>
	STREET OPERATIONS	
0.17	Administrative Coordinator (PW, ELC)	12,362
0.20	Engineer	19,186
0.66	Engineering Technician II	45,816
0.33	Open City Engineer	35,641
1.00	Open Streets Maintenance	50,431
0.50	Other w/o PERS	21,840
0.33	Project Manager	30,941
0.33	Public Works Director	49,946
2.00	Senior Streets Maintenance Worker	123,354
1.00	Streets Maintenance Worker	50,053
1.00	Streets Supervisor	80,776
<b>7.52</b>	<b>TOTAL STREET OPERATIONS</b>	<b>520,347</b>
	VEHICLE MAINTENANCE (ISF)	
1.00	Lead Mechanic	80,183
1.00	Mechanic	74,204
<b>2.00</b>	<b>TOTAL VEHICLE MAINTENANCE (ISF)</b>	<b>154,387</b>
	WATER UTILITY OPERATION	
0.60	Accounts Receivable Billing Specialist	35,892
0.30	Accounts Receivable Clerk I	16,383
0.17	Administrative Coordinator (PW, ELC)	12,370
1.00	Cross Connection Backflow Specialist	89,488
0.20	Engineer	19,186
0.66	Engineering Technician II	45,816
1.00	Lead Water Distribution Operator	94,881
1.00	Lead Water Treatment Plant Operator	105,390
0.33	Open City Engineer	35,652
0.33	Project Manager	30,941
1.00	PT Seasonal	0
0.33	Public Works Director	49,931
0.50	Water Distribution Operator II	41,874
1.00	Water Distribution Operator III	81,633
1.00	Water Distribution Supervisor	104,488
1.00	Water Distribution Utility Worker	59,895
1.00	Water Treatment Plant Operator I	63,011
1.00	Water Treatment Plant Operator III	92,676
1.00	Water Treatment Plant Supervisor	130,971
<b>13.42</b>	<b>TOTAL WATER UTILITY OPERATION</b>	<b>1,110,477</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2024-2025  
CITY PERSONNEL**

Wednesday, July 10, 2024

<b>FTES</b>	<b>DEPARTMENT/POSITION</b>	<b>ANNUAL BUDGETED SALARY</b>
<b>82.03</b>	<b>TOTAL OTHER FUNDS</b>	<b>5,718,382</b>
<b>160.68</b>	<b>TOTAL CITY</b>	<b>12,843,577</b>



## City of Lincoln City

### Asset Log Summary

Asset ID	License Plate #	Serial #	Log Type	Last Reading
<b>FLEET</b>				
392 [18 RAM 3500 SERVICE TRUCK]	E279052	3C7WR2AJ6JG386989	Mile	16,425.00
<b>LIBRARY</b>				
107 [15 TRANSIT CONNECT]	E260147	NM0AE8FX9F1174643	Mile	29,691.00
<b>PARKS DEPT.</b>				
104 [2022 F250 4X4]	E284137	1FTBF2B67NEE67995	Hours	549.00
			Mile	6,162.00
109 [2016 F150 PU ]	E260150	1FTNF1CG6GKD8222	Mile	39,014.00
		8		
110 [2018 Ford F450 dump bed]	E271580	1FDUF4GY8JEB31910	Hours	2,004.00
			Mile	16,701.00
117 [05 F250 PU]	E226839	1FTNF20595EB07232	Fuel	0.00
			Mile	83,918.00
118 [2018 CHEVROLET SILVERADO 2500 ]	E274679	1GC2CUEG4JZ166600	Hours	3,575.00
			Mile	50,599.00
119 [06 F350 SUP CAB 4X2]	E233278	1FTSX30546ED85365	Fuel	0.00
			Mile	74,514.00
160 [23 F250 4x4 ]		1FT8X2BA1PED41100	Mile	1,434.00
<b>POLICE</b>				
509 [14 POLICE INTERCEPTOR UTILITY DET GOODMAN]	445GJR	1FM5K8AR9EGC2717	Fuel	0.00
		5	Hours	2,157.00
			Mile	67,979.00
516 [17 FORD F150 CREW CAB 4X4 DET BUD LANE]	852JDR	1FTEW1EG7HKD4820	Hours	1,602.00
		2	Mile	43,602.00
517 [17 POLICE INTERCEPTOR UTILITY LT WINN]	096JFA	1FM5K8AR1HGC7899	Hours	883.00
		6	Mile	23,350.00
520 [2013 CHEV TAHOE K9 SURPLUS SALE]	E288336	1GNLC2E00DR300073	Mile	141,016.00
536 [13 POLICE INTERCEPTOR SEDAN]	349LLA	1FAHP2M88DG115152	Fuel	0.00
			Mile	98,258.00
537 [13 POLICE INTERCEPTOR UTILITY EVIDENCE TECH]	E216071	1FM5K8AR3DGC4107	Fuel	0.00
		1	Mile	108,936.00
542 [16 POLICE INTERCEPTOR UTILITY SRO SMITH]	E246056	1FM5K8AR5GGC5070	Mile	105,703.00
		1		
543 [16 POLICE INTERCEPTOR UTILITY SGT ]	E246055	1FM5K8AR0GGC6197	Mile	120,269.00
		6		
544 [18 POLICE INTERCEPTOR UTILITY SGT BURKE]	E274770	1FM5K8AR9JGB93295	Mile	90,714.00
545 [18 POLICE INTERCEPTOR UTILITY SGT]	E279051	1FM5K8AR0JGB93296	Mile	34,404.00
546 [20 POLICE INTERCEPTOR UTILITY DET SGT WEAVER]	208ECN	1FM5K8AB9LGA7151	Mile	25,640.00
		2		
547 [19 POLICE INTERCEPTOR UTILITY PATROL]	E280055	1FM5K8AR5KGB5494	Mile	82,102.00
		7		
549 [20 POLICE INTERCEPTOR UTILITY PATROL]	E282504	1FM5K8AC2LGA5550	Hours	6,935.00
		2	Mile	71,157.00
550 [20 POLICE INTERCEPTOR UTILITY HYBRID SGT ]	E287190	1FM5K8AW8LGA5550	Hours	629.00
		1	Mile	18,329.00
551 [21 POLICE INTERCEPTOR UTILITY LT HENDERSON]	141MXU	1FM5K8AC6MGC0344	Mile	16,595.00
		3		
552 [21 POLICE INTERCEPTOR UTILITY PATROL]	E284127	1FM5K8AC7MGC3159	Hours	1,598.00
		1	Mile	27,927.00
553 [21 POLICE INTERCEPTOR UTILITY PATROL]	E284128	1FM5K8AC9MGC3206	Hours	1,307.00
		3	Mile	29,921.00
554 [21 POLICE INTERCEPTOR UTILITY K9 VILLAFANE]	E284131	1FM5K8AC8MGC3184	Hours	336.00
		3	Mile	21,487.00
555 [21 POLICE INTERCEPTOR UTILITY PATROL]	E284130	1FM5K8AC9MGC3203	Hours	260.00
		2	Mile	38,037.00
556 [2020 DODGE DURANGO K9 SNIDOW]	E288627	1C4SDJFTXLC443165	Mile	41,767.00
557 [2022 NISSAN KING CAB 4X4 CSO ]	E284138	1NED1CM6NN686633	Mile	8,956.00

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## Asset Log Summary

Asset ID	License Plate #	Serial #	Log Type	Last Reading
<b>POLICE</b>				
558 [22 POLICE INTERCEPTOR UTILITY PATROL]	E284141	1FM5K8AB6NGB8086 7	Mile	14,230.00
559 [2023 FORD EXPLORER CHIEF BRODERICK]	220NQV	1FMSK8DH0PGA2696 7	Mile	3,385.00
560 [2023 Ford Transit 150]	589JHE	1FTYE1C84PKA89078	Mile	836.00
561 [2023 NISSAN FRONTIER CODE ENF]		1N6ED1CM4PN659644	Mile	2,562.00
562 [23 FORD EXPLORER POLICE INTERCEPTOR]	E295029	1FM5K8AB7PGB8404 2		
563 [23 FORD EXPLORER POLICE INTERCEPTOR]				
564 [23 FORD EXPLORER POLICE INTERCEPTOR]				
565 [23 Toyota 4 runner TRD]	787JGW	JTERU5JR3P6209841		
<b>PUBLIC WORKS</b>				
200 [2014 FOCUS 4DR SEDAN]	E226844	1FADP3F24EL393424	Fuel	0.00
			Mile	48,050.00
202 [15 TRANSIT CONNECT]	E260146	NM0GE9F74F1177014	Fuel	0.00
			Mile	40,271.00
203 [2017 Ford Explorer]	E271576	1FM5K8B81HGB41224	Mile	25,497.00
540 [15 POLICE INTERCEPTOR UTILITY IT]	E216068	1FM5K8AR4FGB6223 6	Mile	119,738.00
<b>RECREATION</b>				
103 [2018 TRANSIT CONNECT]	E274768	NM0AS8F72J1334539	Mile	14,773.00
<b>STREET DEPT.</b>				
205 [97 GMC 5 YD DUMP]	E203583	1GDM7H1J3VJ519270	Fuel	0.00
			Mile	44,886.00
238 [2015 F450 DUMP BED LANDSCAPE ]	E258505	1FDUF4GY8FEC16396	Fuel	0.00
			Mile	32,531.00
239 [2016 F550 Bucket Truck]	E267156	1FDUF5GY4GEB5575 1	Hours	2,907.00
			Mile	23,260.00
240 [2017 F150 4X2 SC]	E267160	1FTFX1CG1HKC48486	Hours	2,883.00
			Mile	74,480.00
242 [2019 RAM 2500 CREW CAB]	E282503	3C6UR5HJ2KG643618	Hours	1,718.00
			Mile	25,688.00
250 [2023 F250 4x4 ]	E295022	1FTRF2BA6PED41150	Mile	1,564.00
<b>W.W.T.P.</b>				
409 [08 F250 4X4]	E243764	1FTSX21588ED64031	Fuel	0.00
			Mile	65,476.00
434 [2019 RANGER CREW CAB]	E284103	1FTER4FH9KLB09686	Mile	21,118.00
<b>WASTE WATER</b>				
401 [2018 Ford F550 Crane Truck]	E274766	1FDUF5GY3JDA00783	Hours	350.00
			Mile	2,996.00
403 [12 F350 SERVICE TRUCK]	E254702	1FT8X3B66CEB43785	Fuel	0.00
			Hours	4,852.00
			Mile	78,400.00
404 [2022 Ford F250 4X4 ]	E284145	1FT7X2B63NEG13862	Mile	3,850.00
406 [2022 Ford F250 4X4 ]		1FT7X2B61NEG41854	Mile	6,782.00
420 [2020 VACTOR 2100I]	E280052	1FVHG3FE2LHLJ2477	Hours	3,625.00
			Mile	37,308.00
421 [2019 RAM 2500 4X4]	E284107	3C6MR5AJ9KG661463	Hours	1,254.00
			Mile	33,515.00
424 [2023 TRANSIT TV VAN]		1FTBF4X81PKB40079	Mile	2,612.00
<b>WATER DIST</b>				
311 [05 INTERNATIONAL 7YD DUMP]	E226837	1HTMKAAR15H10894 5	Fuel	0.00
			Hours	2,049.00
			Mile	71,673.00
315 [19 F450 SERVICE TRUCK]	E279053	1FDUF4GT3KDA0505 9	Hours	2,781.00
			Mile	27,909.00
316 [14 F150 EX CAB 4X4]	E203581	1FTVX1ET7EKG23931	Mile	71,140.00
317 [2016 F150 PU FLATBED]	E242416	1FTNF1CG8GKD8222 9	Mile	63,247.00
318 [2019 VACTOR HYDRO EXCAVATOR]	E282501	1FVACWFC3KHKE51 53	Fuel	0.00
			Hours	2,634.00

## Asset Log Summary

Asset ID	License Plate #	Serial #	Log Type	Last Reading
<b>WATER DIST</b>				
319 [2023 NISSAN FRONTIER KING CAB 4X4]	E295007	1N6ED1CM0PN619061	Mile	18,682.00
320 [23 F250 4X4 ]		1FT7X2BA6PEC45040	Mile	7,026.00
			Mile	3,998.00
<b>WATER PLANT</b>				
302 [14 F150 4X4 EXT CAB]	E243758	1FTVX1ET1EKD41042	Fuel	0.00
			Mile	58,791.00
303 [16 F150 4X4 EX CAB 3.5L]	E246063	1FTFX1EG1GFA21433	Hours	1,846.00
			Mile	44,062.00
307 [2018 FORD F150 4X4]		1FTFX1EG3JKC58388	Hours	1,972.00
			Mile	54,262.00



### Asset Log Summary

Asset ID	License Plate #	Serial #	Log Type	Last Reading
<b>FLEET</b>				
101 [IR ROTARY AIR COMPRESSOR]		CVB574885	Hours	2,865.00
300 [WASTE OIL FURNACE]		81013020	Hours	122.00
361A [AIR COMPRESSOR]		3205615541		
<b>PARKS DEPT.</b>				
115 [2019 SPLIT DECK TILT TRAILER]	E279054	58XBF2021K1000407		
116 [2022 John Deere X570 ]		1M0X570AKNM17183	Hours	0.00
		5		
120 [ 11 GATOR UTILITY VEHICLE]		1M00CXRACAM09007	Hours	1,259.00
		4		
121 [03 KUBOTA B7800]		53007	Down Time	0.00
			Fuel	0.00
			Hours	3,188.00
			Mile	101,288.00
121B [BROOM ASSEMBLY]		2301657		
126 [15 KUBOTA F3990 FRONT MOWER]		20564	Hours	960.00
			Mile	882.00
127 [20 YANMAR MINI EXCAVATOR]		YMRVIO35KJAJAG81	Hours	908.00
		5		
127A [FLAIL MOWER HEAD]				
128 [17 EXMARK ZERO TURN MOWER]		400433537	Hours	632.00
129 [2017 Triumph Spreader Sprayer]		15353	Hours	73.00
130 [DR ALL TERRAIN MOWER]		ATM22231	Hours	120.00
131 [PRESSURE WASHER TRUCK MOUNTED]		19-11221		
135 [2022 KUBOTA RTV X1100]		A5KC2GDBENG07568	Hours	5.00
		4		
138 [DR POWER GRADER]		DR15513		
142 [ROTO TILLER]		10006306620001		
143 [HERBICIDE SPRAY TANK 2015]		2015-053185		
144 [2019 TORO WORKMAN HDX]		404673624	Hours	146.00
145 [21 UTILITY TRAILER ALUM 7X12]	E284121	184BU1214MC034907		
146 [20 UTILITY TRAILER ALUM 6x10]	E284111	1P9P1UA13LN739368		
149 [07 UTILITY TRAILER ALUM]	E251263	5PTBU101571008474	Fuel	0.00
152 [2023 EXMARK STANDING MOWER]		414083691	Hours	5.00
153 [EXMARK COMMERCIAL 21 PUSH MOWER 2021]		409567993		
154 [EXMARK COMMERCIAL 21 PUSH MOWER 2021]		409567995		
161 [2023 GATOR XUV]		1M0590MAPP06227	Hours	4.00
		3	Mile	12.00
<b>POLICE</b>				
507 [08 RADAR TRAILER]		1M9US08148D597003		
513 [08 HONDA GENERATOR]		1F9SB061981370309		
515 [13 POLARIS RANGER 800 EFI ]		4XARH76A2D4735092	Fuel	0.00
			Hours	147.00
			Mile	1,423.00
518 [2020 POLARIS RANGER CREW XP1000]		4XARSE991L8933466	Hours	78.00
			Mile	603.00
519 [2020 POLARIS RANGER CREW XP1000]		4XARSE997L8933469	Hours	112.00
			Mile	999.00
<b>PUBLIC WORKS</b>				
100 [1985 KOMATSU FORKLIFT]		M101-130214		
111 [SHOP PRESSURE WASHER]		W959		
140 [07 LIGHT TOWER/ SIGN BOARD]	E243751	072216	Hours	217.00
225 [XL4000 GENERATOR]		1012866487	Hours	58.00
<b>STREET DEPT.</b>				
206 [97 RD880 WACKER ROLLER]		673604187	Hours	228.00
			Mile	228.00

## Asset Log Summary

Asset ID	License Plate #	Serial #	Log Type	Last Reading
<b>STREET DEPT.</b>				
208 [06 BRUSHER TRACTOR]	E240171	LO6320H474853	Fuel	0.00
			Hours	4,085.00
			Mile	3,977.00
214 [92 TRI MAG CLORIDE TRAILER]	E216054	PH07PB		
218 [SIGN BOARD TW250 SAT TRAILER]				
219 [PLATE COMPACTOR]		679302325		
220 [11 SIGN BOARD]		1N9MV1115BF272031		
222 [PAINT TRAILER]	E251265	LCAUS0810BT363653		
223 [POLE SAW STIHL HT131Z]		538050462		
224 [2010 BRUSH HOG]		1159533		
227 [SIGN BOARD FOR 240]		220104		
228 [DEICER SPRAYER]		2009110		
234 [FLAIL MOWER HEAD]		102480		
235 [11 MINI EXCAVATOR]		1FF035DXJBG267319	Hours	3,031.00
236 [ROAD SANDER]		354789		
241 [RAVO STREET SWEEPER]		XL95FEHBXKA02003	Hours	2,890.00
		9	Mile	14,713.00
243 [2021 SPLIT DECK TILT TRAILER]	E243765	58XBF2026M1000860		
244 [2022 LEEBOY G700B GRADER]		365062	Hours	68.00
245 [2022 LANDA PRESSURE WASHER]	E284140	1L9BF1528NL041452	Hours	30.00
246 [2023 JCB TELESKID]		GEO3CTEACP3233633	Hours	6.00
246A [POWER ANGLE BROOM WITH WATER]				
246B [STUMP GRINDER ]				
246C [84" FLOATING BRUSH CUTTER]				
248 [LAZER LINE PAINTER ]		BA4090		
248A [LINE PAINTER GRACO 5000 OLD UNIT]				
249 [LINE PAINTER DRIVER]				
250A [SNOP PLOW ]		00011853310		
251 [2023 5'X10' single axle paint trailer]	E295024	58XBB1016P1000729		
<b>VCB</b>				
147 [6X12 TANDEM CARGO TRAILER]	E279055	4YMBC1220KR001603		
<b>W.W.T.P.</b>				
151 [GOLF CART]		AG9745-620821		
402 [2022 JCB TELESKID]		GE03CTEACN3166083	Hours	63.00
412 [KOHLER 100KW]		383596	Fuel	0.00
415 [BLUE TRASH PUMP]		168740980	Fuel	0.00
435 [EXMARK ZERO TURN RIDING MOWER]		LZE751GKA604A1	Hours	218.00
			Mile	165.00
436 [PRESSURE WASHER]		05193685		
514 [07 KUBOTA RTV]		KRTV110071015263	Fuel	0.00
			Hours	667.00
			Mile	541.00
<b>WASTE WATER</b>				
410 [KOHLER 30KW]		383340	Fuel	0.00
411 [KOHLER 50KW]		383595	Fuel	0.00
413 [WISPERWATT 100KW]	E243761	1E9GF8924BR153141	Fuel	0.00
			Mile	413.00
414 [SDMO 106KW]	E243762	1ZCE15S297ZP27938	Fuel	0.00
			Mile	106.00
417 [WHISPERWATT 70KW ]		5SLBG16229L004558	Fuel	0.00
			Hours	2.00
			Mile	62.00
418 [2015 GODWIN TRASH PUMP]		16MBB1513FD072668	Hours	8.00
419 [HONDA TRASH PUMP]		WABJ-1134437		
422 [WELDER/ GENERATOR]		B933001425	Hours	297.00
423 [SMOKE TESTER]		GCV160LA0N1ANH1		
424A [RV GENERATOR]				
<b>WATER DEPT</b>				
340 [EXPRESS WATER WAGON]		5VUTW1324KP000722		
<b>WATER DIST</b>				
309A [VACTOR VALVE CLEANER]		3035960942	Hours	94.00
310 [03 JD 310SG]	E216072	T0310SG925475	Fuel	0.00
			Hours	4,456.00

## Asset Log Summary

Asset ID	License Plate #	Serial #	Log Type	Last Reading
<b>WATER DIST</b>				
313 [2020 GENERAC G6500]		30006516004	Mile	3,310.00
314 [SIGN BOARD FOR 315]		220101	Hours	6.00
314AA [HYDRAULIC POWER UNIT]		20162800009	Hours	65.00
321 [23 John Deere 320 Backhoe]		1T0320PAVRFX06484	Hours	6.00
335 [COMPACTOR JUMPING JACK]		579904726		
336 [2011 HONDA DIAPHRAGM CLORINE INJ PUMP]		GCBFT-102818		
337 [TRASH PUMP 610GPM]		11807064		
338 [TRASH PUMP 300GPM]				
339 [TRASH PUMP]				
<b>WATER PLANT</b>				
304 [2022 John Deere X570 ]		1M0X570AENM17182	Hours	5.00
		8		
305 [08 MOWER TRAILER JD GREEN]			Fuel	0.00
			Mile	1.00
306 [PRESSURE WASHER]		11070940-101534		
324 [ HONDA PUSH MOWER]				
325 [15 COMPACT UTILITY TRACTOR]		1LV1025RLFH319366	Hours	355.00
			Mile	104.00