City of Lincoln City

Adopted Budget
FY2025-2026

CITY OF LINCOLN CITY
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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

Richard Townsend
Planning Director

David James Robinson
City Attorney

Abigail Edwards
Human Resource Director

Debbie Bridges
Finance Director

Tony LaSoya
IT Director

A Message from the City Manager

As the City Manager, I am honored to present the proposed Lincoln City annual budget for the fiscal year 2025-26. This proposed budget is a culmination of information provided by City staff from supervisors to department head levels over the past several months. 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 bridging priority project funding gaps and continuing several of the necessary long-range planning efforts. It also reflects the City's commitment to increasing the resiliency of our services to our community while maintaining financial stability.

REVENUES

Based on our current year revenues, it appears that we have a steady growth. General fund revenues for FY2024-25 overall are anticipated to come in 1.6% higher than budgeted and we are estimating general fund revenues for FY2025-26 proposed budget at 1.1% higher than FY2024-25 budget.

Transient room tax is trending at 4.6% higher than FY2023-24 actual. We are estimating a 1% increase from the FY2024-25 estimates.

Water and sewer utility revenues are trending at a 3.5% increase from FY2023-24, even though the rate increase was 5%. In order to keep up with capital utility needs, we are proposing at utility rate increase of 6%.

We are anticipating issuing two debt financings in FY2025-26:

- $5.5 million in spring 2026 to fund Phase 3 of Schooner Creek Discovery Park
- $4 million in fall 2025 to fund a priority Inflow & Infiltration Sewer Project

EXPENDITURES

We are required to have a balanced budget, meaning that our total expenditures do not exceed our total revenue. Personnel Services expenditures are increasing due to medical rate, workers comp, PERS, and COLA increase, along with some nominal proposed staffing increases. Material and services expenditures tend to vary from year to year across each major department. Overall, we have lower expenditures in several areas due to completed projects and professional studies (i.e. Water Source Protection Plan, Climate Action Plan/Greenhouse Gas Inventory, Strategic Plan, and the Alternative Analysis for complying with our 2020 National Pollutant Discharge Elimination System (NPDES) permit). However, we also have some major capital expenditures included in the proposed budget, two of which do not fall into one of the six Council strategic priorities:

- Completion of Schooner Creek Discover Park: $8,257,946 (Funded via grants, donations, and debt)
- Lincoln City Welcome Center Design and Construction: $5,115,000 (funded via TRT)

A Message from the City Manager, *continued*

PROPOSED WORK RELATED TO COUNCIL'S STRATEGIC PRIORITIES

Infrastructure/Environment: Our current financial health creates an opportunity for us to continue to invest funds into long-range planning studies in order to sustain and enhance the long-term resiliency of Lincoln City. As such we are proposing to continue in our efforts to complete the Water, Sewer, and Stormwater System Plans, Area Flooding Studies along with implementation of the Watershed Protection Plan and the Climate Action Plan. In addition to completing these long-range planning studies that are a pre-requisite to applying for state and federal grant opportunities to fund our future plan implementation, we are proposing funding for the following major projects:

- 2nd Street Inflow and Infiltration (I&I) project near Devils Lake: $6,000,000
- Watershed Protection Plan Implementation – Land Acquisition: $1,871,279
- Phase 2 of the Nelscott Force Main Sewer: $2,600,000

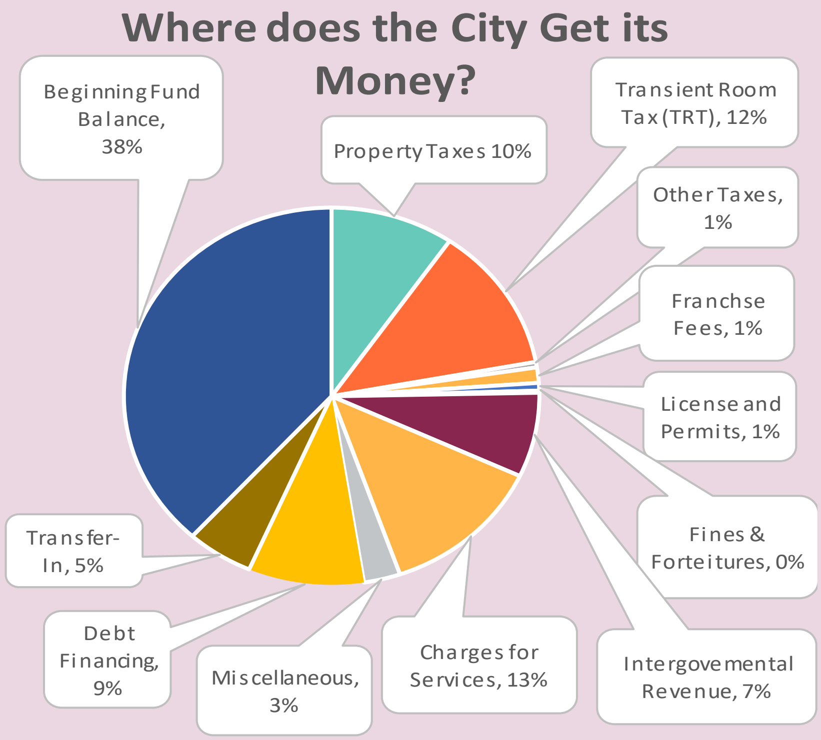
Emergency Management Preparedness/Housing: We are proposing to re-budget the funds for upgrading the tsunami sirens along with funding of a generator for emergency fueling. In the 2024 Oregon Legislative session, Lincoln City was one of 44 cities across Oregon that was named as a recipient of SB1530 infrastructure direct appropriation funds of $3,000,000 for a booster pump station for the Spring Lake area. This funding will allow for the residential development of the Spring Lake area, where it is currently not feasible due to a lack of water availability. We were able to design the project and purchase a generator in FY2024-25 and are planning to spend the remaining $2,700,000 in this proposed budget.

Financial Health/Economic: We will continue to work on implementation of our updated System Development Charge (SDC) for parks. In the proposed budget for 2025-26 we are planning to leverage debt financing for our critical and time sensitive progressive design build capital projects in or nearing construction to avoid any cost escalations that can occur when construction is delayed. We are limiting the amount we spend on sidewalk and stormwater capital projects until we can identify and secure an additional, sustainable funding resource for street capital. Overall our fund health continues to be strong.

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 current legislative session, we will be closely monitoring and supporting more flexibility regarding Transient Room Tax (TRT) allocation for tourism impacted services. At both the Federal and State levels we are, and will continue to, apply for grants or other types of one-time funding opportunities for the continued progress of our unfunded and/or underfunded projects. We have applied to the State Legislature, via a 2025-27 Capital Fund Request for funding for four (4) Highway 101 Enhanced Street Crossings that are part of our Transportation System Plan.

In conclusion, the proposed budget for the 2025-26 fiscal year is designed to prioritize items within the City Council's six strategic priority areas, address immediate infrastructure needs, while also continuing the work on the system-wide planning studies to better enable the city to plan for our future capital needs and actively compete for additional grant funding opportunities at both the state and local levels.

Total Revenue, $105,737,496



Property Tax, $10,171,721, 10%
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, $13,178,434, 12%
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 facilities. The proposed budget is r 5% higher than in the FY2024-25 budget, and 1% higher than estimated year end.

Other Taxes, $493,500, 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.

Franchise Fees, $1,398,925, 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, $687,750, 1%
Lincoln City charges permitting fees for planning activities including building permits, plan reviews, annexation, building inspections, zoning appeals and system development charges.

Fines & Forfeitures, $186,900 Less than 1%
Fines & forfeitures are revenues associated with City policing, court imposed fines and collection agency fees.

Intergovernmental Revenue, **$7,675,466, 7%**
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, $13,428,829, 13%
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.

Debt Financing, $9,500,000, 9%
This budget proposes issuance of a $5,500,000 bond to finance phase 3 of Taft Park, and to issue $4,000,000 in debt financing in the Sewer capital fund to address Inflow & Infiltration.

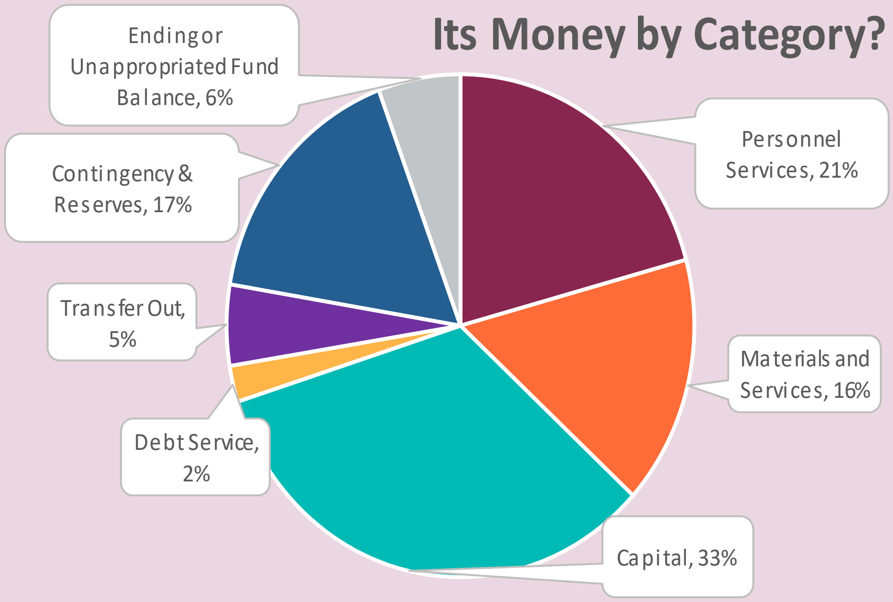
Miscellaneous, $3,011,467, 3%
Miscellaneous revenues contains some lease revenues, interest earnings, miscellaneous sewer charges, revenue from Chinook Casino, report fees, and other assorted small fees. Interest earnings continue to increase over the prior year.

Transfers-In, $5,503,179, 5%
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, $40,501,325, 38%
Each fund has its own beginning balance which is the accumulation of revenues over expenditures over time in that fund.

Total Expenditures & Fund Balance
$105,737,496

How Does the City Spend Its Money by Category?



Personnel Services, $21,961,531, 21%
Personnel expenditures include salaries for full and part-time employees, over-time pay, on-call pay, on-duty pay, FICA, OR paid family leave, workers compensation, unemployment reimbursement, medical and dental insurance, life insurance, long-term disability and retirement.

Medical Insurance rates are increasing approximately 8% effective 01/01/26. PERS rates are increasing 23.8%, adding $710,848 of cost to benefits. COLA is proposed at 2.5% per CPI change.

This budget includes the following staffing changes:
- Increase PT Engineer by .15FTE
- Upgrade 2 PT Park employees to 1 FT
- Add PT employee to ELC 0.50 FTE
- Increase Library PT hours 0.50 (temporary)
- Increase Recreation Leader hours by 0.49 FTE
- Increase PT hours for Utility billing clerk by 0.25FTE
- Water upgrade 2 PT positions to 1 FT

Materials and Services, 16,940,241, 16%
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, $35,226,524, 33%
Capital purchases are long-term assets that are purchased by all funds. Capital purchases are assets that are used over a time period greater then a year, and cost more then $5,000. Examples of capital purchases include buildings, vehicles, roads, pump stations, sidewalks, etc. This category does NOT includes reserves that are in Capital funds.

Debt Service, $2,462,617, 2%
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 pays 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, $5,503,179, 5%
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, 17,643,404, 17%
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, $6,000,000, 6%.
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.

The City of Lincoln City

City Council

CITY COUNCIL STRATEGIC PRIORITIES

Emergency Management Preparedness

Financial Health

Economic Development

Housing

Infrastructure

Environment

Susan Wahlke
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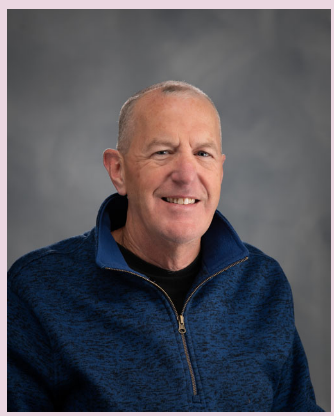

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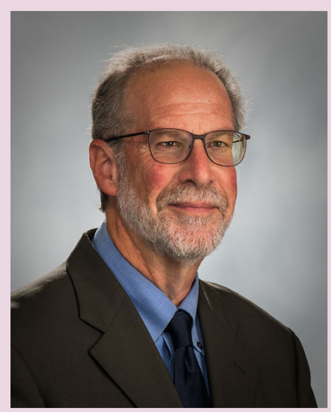

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CITY OF LINCOLN CITY
ANNUAL BUDGET 2025-2026
BUDGET SUMMARY BY TYPE

Wednesday, June 11, 2025

DEPARTMENT/FUND	PROPERTY TAXES	OTHER TAXES	FRANCHISE FEES	FEES AND CHARGES	OTHER RESOURCES	DEBT PROCEEDS	TOTAL TRANSFERS	BEGIN. FUND BALANCE	TOTAL RESOURCES
GENERAL FUND	8,771,721	2,572,808	1,380,925	673,775	2,423,959	0	2,177,203	9,241,896	27,242,287
LINCOLN SQ OPERATIONS	0	0	0	0	308,991	0	278,476	263,458	850,925
FACILITIES CAPITAL FUND	0	1,038,543	0	0	45,000	0	0	205,679	1,289,222
VILLAGES CASCADE HEAD	0	0	0	0	25,000	0	0	514,597	539,597
INTERNAL SERVICE FUND	0	0	18,000	1,423,197	0	0	0	236,555	1,677,752
AGATE BEACH CLOSURE	0	0	0	0	0	0	0	440,230	440,230
% FOR ART	0	0	0	0	6,500	0	47,500	75,922	129,922
WORKFORCE HOUSING	0	0	0	0	52,000	0	0	385,136	437,136
EXPLORE LINCOLN CITY	0	4,985,006	0	0	2,856,500	0	0	9,686,469	17,527,975
PARKS & RECREATION CENT	0	2,077,085	0	524,493	353,375	0	0	1,378,356	4,333,309
PARKS CAPITAL	0	628,907	0	0	175,000	5,500,000	0	4,123,687	10,427,594
PARKS SDC IMP	0	0	0	200,000	13,000	0	0	111,385	324,385
PROPERTY ABATEMENT	0	0	0	0	9,500	0	0	242,992	252,492
UNBONDED ASSESSMENT	0	0	0	16,000	45,500	0	0	882,299	943,799
STREET OPERATIONS	0	2,077,085	0	35,000	40,000	0	0	892,931	3,045,016
STREET CAPITAL FUND	0	0	0	0	1,356,733	0	700,000	732,366	2,789,099
STREET SDC FUNDS	0	0	0	56,000	46,250	0	0	832,638	934,888
WATER UTILITY OPERATION	0	0	0	5,033,800	17,500	0	0	515,474	5,566,774
WATER CAPITAL	0	0	0	168,000	2,800,000	0	1,000,000	3,034,368	7,002,368
SEWER UTILITY OPERATION	0	0	0	5,688,339	275,000	0	0	1,105,292	7,068,631
SEWER CAPITAL	0	0	0	335,000	252,000	0	1,300,000	5,261,890	7,148,890
SEWER BONDS	1,400,000	0	0	0	27,500	0	0	337,705	1,765,205
TOTAL	10,171,721	13,379,434	1,398,925	14,153,604	11,129,308	5,500,000	5,503,179	40,501,325	101,737,496

CITY OF LINCOLN CITY
ANNUAL BUDGET 2025-2026
BUDGET SUMMARY BY TYPE

DEPARTMENT/FUND	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	SPECIAL PAYMENTS	TOTAL TRANSFERS	CONTINGENCIES	UNAPP FUND BALANCE	TOTAL EXPENDITURES
CITY COUNCIL	0	84,950	0	0	0	0	0	0	84,950
CITY ADMINISTRATION	1,078,645	191,391	0	0	0	0	0	0	1,270,036
FINANCE	832,179	343,684	0	0	0	0	0	0	1,175,863
LIBRARY	1,229,632	307,095	0	0	0	0	0	0	1,536,727
MUNICIPAL COURT	104,232	14,700	0	0	0	0	0	0	118,932
CITY ATTORNEY	281,981	54,041	0	0	0	0	0	0	336,022
PLANNING	515,979	251,613	0	0	0	0	0	0	767,592
BUILDING INSPECTION	170,103	395,699	0	0	0	0	0	0	565,802
ECONOMIC DEVELOPMENT	422,349	1,252,404	0	0	0	0	0	0	1,674,753
POLICE	6,097,894	1,067,359	197,571	0	0	0	0	0	7,362,824
DISPATCH CENTER	1,418,147	280,878	0	0	0	0	0	0	1,699,025
CITY HALL OPERATIONS	130,329	819,198	130,000	66,879	0	611,853	2,891,502	6,000,000	10,649,761
LINCOLN SQ OPERATIONS	281,010	403,098	82,500	0	0	0	84,317	0	850,925
FACILITIES CAPITAL FUND	0	50,000	580,000	617,275	0	5,000	36,947	0	1,289,222
VILLAGES CASCADE HEAD	0	248,075	0	0	0	0	291,522	0	539,597
INTERNAL SERVICE FUND	896,302	513,862	85,000	11,626	0	0	170,962	0	1,677,752
AGATE BEACH CLOSURE	0	50,000	0	0	0	0	390,230	0	440,230
% FOR ART	0	10,000	119,922	0	0	0	0	0	129,922
WORKFORCE HOUSING	0	88,101	200,000	0	0	0	149,035	0	437,136
EXPLORE LINCOLN CITY	919,902	3,235,255	5,215,000	1,632	0	94,086	8,062,100	0	17,527,975
PARKS OPERATIONS	1,059,224	678,168	135,000	0	0	54,063	242,402	0	2,168,857
RECREATION CENTER	1,603,690	540,762	20,000	0	0	0	0	0	2,164,452
PARKS CAPITAL	0	0	8,900,094	0	0	1,527,500	0	0	10,427,594
PARKS SDC IMP	0	0	324,385	0	0	0	0	0	324,385
PROPERTY ABATEMENT	0	252,492	0	0	0	0	0	0	252,492
UNBONDED ASSESSMENT	0	0	943,799	0	0	0	0	0	943,799
STREET OPERATIONS	1,042,272	1,072,480	454,500	0	0	325,353	150,411	0	3,045,016
STREET CAPITAL FUND	0	33,829	2,750,270	0	0	5,000	0	0	2,789,099
STREET SDC FUNDS	0	0	934,888	0	0	0	0	0	934,888
WATER UTILITY OPERATION	1,942,860	1,783,399	243,000	0	0	1,322,779	274,736	0	5,566,774
WATER CAPITAL	0	0	6,997,368	0	0	5,000	0	0	7,002,368
SEWER UTILITY OPERATION	1,994,801	3,102,708	276,000	0	0	1,247,545	447,577	0	7,068,631
SEWER CAPITAL	0	0	6,843,890	0	0	305,000	0	0	7,148,890
SEWER BONDS	0	0	0	1,765,205	0	0	0	0	1,765,205
TOTAL	22,021,531	17,125,241	35,433,187	2,462,617	0	5,503,179	13,191,741	6,000,000	101,737,496

CITY OF LINCOLN CITY
ANNUAL BUDGET 2025-2026
TAX LEVY CALCULATIONS

Wednesday, June 11, 2025

	TOTAL	GENERAL FUND	SEWER BOND FUND
TOTAL BUDGET REQUIREMENT	$26,583,533	$24,818,328	$1,765,205
Less: Budget Resources Except Taxes to be Levied	16,411,812	16,046,607	365,205
Taxes Necessary to Balance the Budget	$10,171,721	$8,771,721	$1,400,000
Add Taxes Estimated not to be Received	525,753	452,069	73,684
Necessary Taxes	$10,697,474	$9,223,790	$1,473,684
Permanent Tax Rate		$4.0996	

PROPERTY TAX PROJECTION:

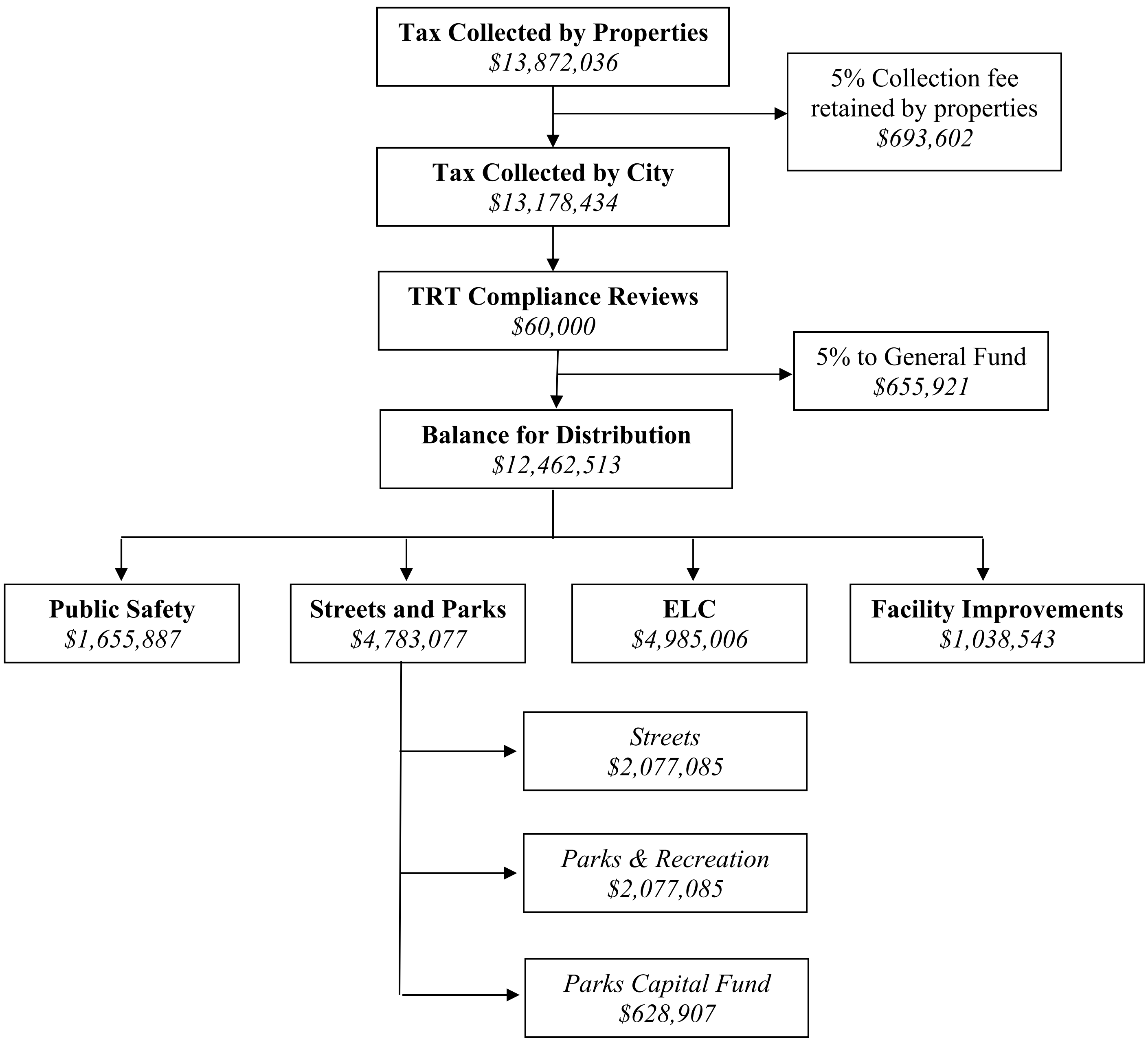
Assessed Value 2024-25	$2,274,875,300	$2,274,875,300
Estimated Net Increased in Assessed Value	3.00%	3.00%
Assessed Value	2,343,121,559	2,343,121,559
Less: Urban Renewal Assessed Value	93,197,117	0
Estimated Assessed Value for FY2025-26	$2,249,924,442	$2,343,121,559
Permanent Tax Rate - General Fund	$4.0996	
Est. Tax Rate - Bonded Indebtedness		$0.62894
Necessary Taxes	$9,223,790	$1,473,684
Less Amount not to be Collected: 5%	($452,069)	($73,684)
Estimated Taxes to be Collected	$8,771,721	$1,400,000

CITY OF LINCOLN CITY
ANNUAL BUDGET 2025-26
LONG TERM DEBT AMORTIZATION

FISCAL YEAR	Bank Of America 2011 SEWER G.O. PRINCIPAL	INTEREST	Paying Agent U.S. Bank 2013 G.O. ADVANCED SEWER REFUNDING PRINCIPAL	INTEREST	2018 POLICE BLDG FF&C CITY PRINCIPAL	INTEREST	2019 WATER HYDRO PRINCIPAL	INTEREST	TOTAL PRINCIPAL INTEREST	TOTAL PRINCIPAL
		4.10%		2.44%		3.85%				
2024-25	591,862	34,104	875,000	148,088	240,000	374,275	57,876	2,124	2,323,329	1,764,738
Not in Totals										
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
2041-42					465,000	147,400				465,000
2043-48	-					465,600	-			3,220,000
	460,013	9,462	4,780,000	409,325	9,225,000	4,909,931	-		19,181,331	14,465,013
	-				3,220,000		-	3,685,600		
REPAYMENT SOURCE	PROPERTY SEWER	TAX REVENUES	PROPERTY-SEWER	TAX REVENUES	FACILITIES TRANSIENT	CAPITAL ROOM TAX	WATER	REVENUES		

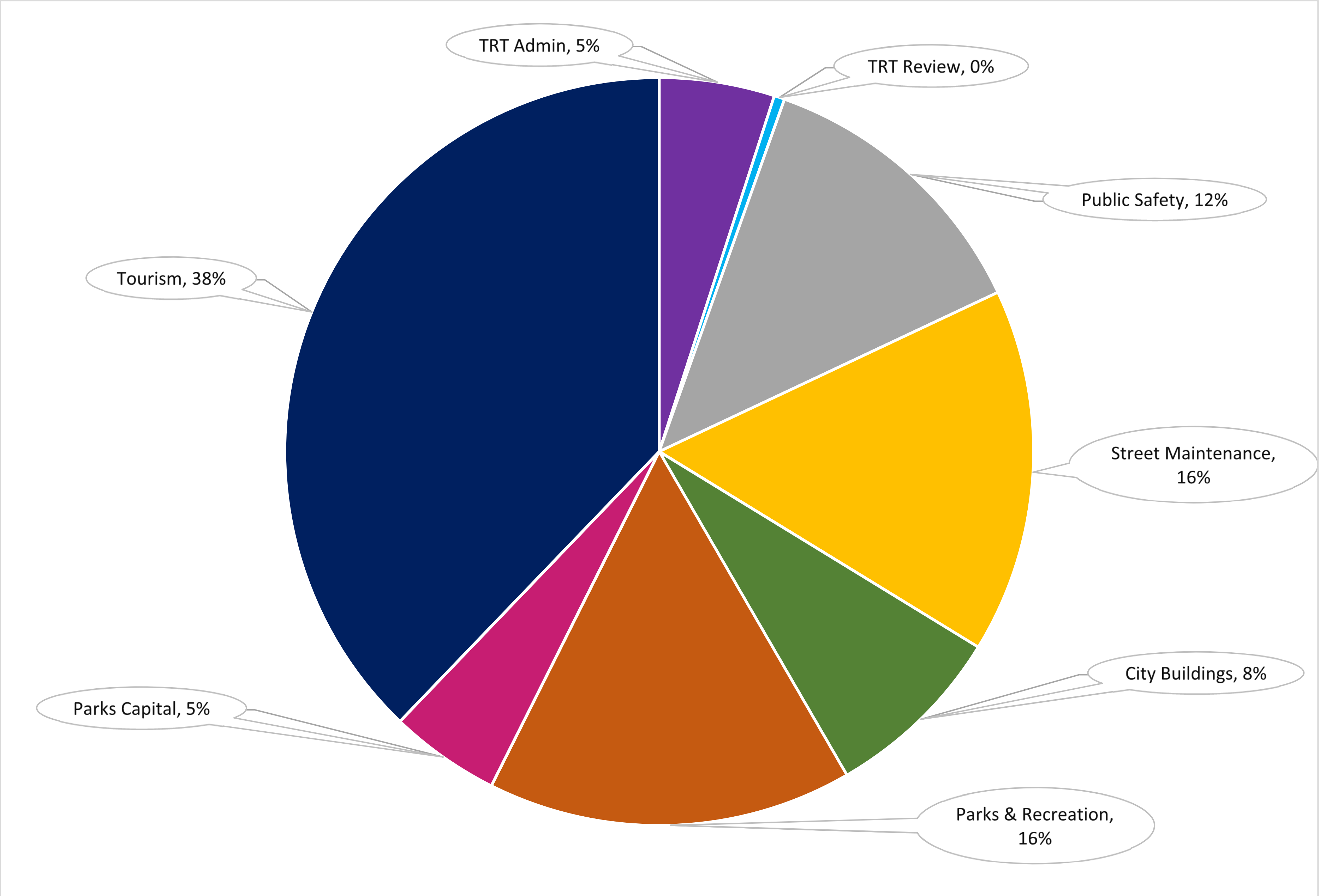
CITY OF LINCOLN CITY
ANNUAL BUDGET 2025-2026

TRANSIENT ROOM TAX COLLECTION AND DISTRIBUTION ESTIMATES



Historical TRT Collected by City						
FY2018-19	**FY2019-20**	**FY2020-21**	**FY2021-22**	**FY2022-23**	**FY2023-24**	**FY2024-25 Est**
$7,338,392	*$5,958,385*	*$9,655,682*	*$10,541,426*	*$10,223,349*	*$12,634,697*	*$13,047,955*

What do Transient Room Tax Revenues Fund?



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

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25		ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY2025-26
			RESOURCES				
10,608,782	11,061,843	11,382,957	TAXES	11,335,207	11,637,029	11,637,029	11,637,029
1,963,300	1,764,102	1,938,681	FEES, LICENSES, PERMITS	2,040,856	2,033,675	2,033,675	2,033,675
650	0	0	CHARGES FOR SERVICES	0	0	0	0
839,701	848,725	980,196	INTER-GOVERNMENTAL	854,726	929,433	929,433	929,433
198,446	162,358	154,100	FINES & FORFEITURES	183,119	186,900	186,900	186,900
910,760	1,264,724	982,850	MISCELLANEOUS REVENUE	1,205,348	1,036,151	1,036,151	1,036,151
0	148,330	0	OTHER RESOURCES	0	0	0	0
1,216,345	684,759	651,157	TRANSFERS IN	651,157	2,177,203	2,177,203	2,177,203
9,724,567	11,323,621	11,621,483	BEGINNING FUND BALANCE	11,740,968	9,241,896	9,241,896	9,241,896
25,462,551	**27,258,462**	**27,711,424**	**TOTAL RESOURCES**	**28,011,381**	**27,242,287**	**27,242,287**	**27,242,287**
			EXPENDITURES				
71,051	40,556	84,142	CITY COUNCIL	79,541	84,950	84,950	84,950
923,510	1,040,948	1,282,050	CITY ADMINISTRATION	1,243,324	1,270,036	1,270,036	1,270,036
927,830	1,001,202	1,189,073	FINANCE	1,094,812	1,175,863	1,175,863	1,175,863
1,183,339	1,293,271	1,435,299	LIBRARY	1,419,274	1,536,727	1,536,727	1,536,727
88,271	105,247	113,306	MUNICIPAL COURT	88,011	118,932	118,932	118,932
301,997	270,329	377,579	CITY ATTORNEY	229,066	276,022	336,022	336,022
509,514	526,633	659,257	PLANNING	556,085	767,592	767,592	767,592
580,719	384,581	536,008	BUILDING INSPECTION	520,105	565,802	565,802	565,802
1,038,260	899,296	1,475,616	ECONOMIC DEVELOPMENT	1,205,795	1,674,753	1,674,753	1,674,753
5,528,533	6,222,733	6,957,136	POLICE	6,572,362	7,362,824	7,362,824	7,362,824
1,287,722	1,409,805	1,623,379	DISPATCH CENTER	1,505,042	1,699,025	1,699,025	1,699,025
370,059	797,974	1,672,505	CITY HALL OPERATIONS	832,661	1,079,527	1,079,527	1,079,527
0	0	24,418	DEBT SERVICVE	65,856	66,879	66,879	66,879
1,328,125	1,524,918	3,357,551	TRANSFERS OUT	3,357,551	611,853	611,853	611,853
14,138,929	**15,517,494**	**20,787,319**	**TOTAL EXPENDITURES**	**18,769,485**	**18,290,785**	**18,350,785**	**18,350,785**
			ENDING FUND BALANCE				
0	0	924,105	CONTINGENCY	0	2,951,502	2,891,502	2,891,502
11,323,621	11,740,968	6,000,000	UNAPPROPRIATED FUND BALANC	9,241,896	6,000,000	6,000,000	6,000,000
11,323,621	**11,740,968**	**6,924,105**	**TOTAL ENDING FUND BALANCE**	**9,241,896**	**8,951,502**	**8,891,502**	**8,891,502**
1,599,054	*417,347*	*-4,697,378*	*Excess of Resources over Expenditures*	*-2,499,072*	*-290,394*	*-350,394*	*-350,394*

City of Lincoln City
General Fund Financial
FY2025-26 Budget

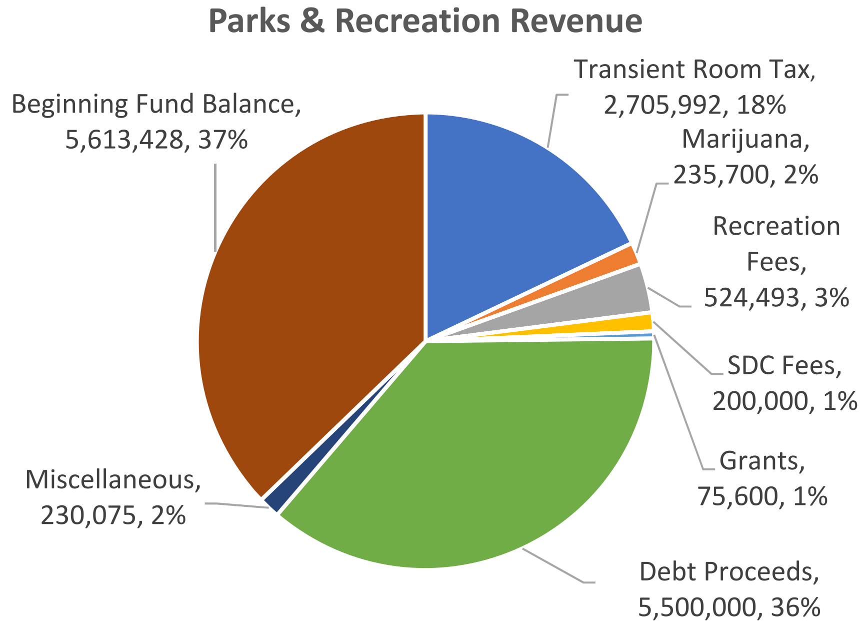
	Remaining UR Sunset 20%	*First YR Roads .End URA*		*TRT Rate Increase*								
	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected					
	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	
PROPERTY TAXES	7,563,527	8,099,785	8,292,813	8,564,039	8,687,807	8,971,721	9,285,731	9,610,732	9,947,107	10,295,256	10,655,590	3.5%
TRANSIENT ROOM TAXE	1,902,514	2,102,207	2,015,186	2,202,732	2,355,195	2,371,808	2,490,398	2,614,918	2,745,664	2,882,947	3,027,095	5.0%
FRANCHISE FEES	1,081,537	1,095,183	1,199,838	1,311,086	1,417,712	1,380,925	1,408,544	1,436,714	1,465,449	1,494,758	1,524,653	2.0%
PLANNING & BLDG	333,206	515,597	634,562	329,605	505,617	529,850	556,343	584,160	613,368	644,036	676,238	5.0%
LICENSES & PERMITS	392,072	432,962	429,682	418,483	409,732	416,400	420,564	424,770	429,017	433,308	437,641	1.0%
INTERGOVERNMENTAL	1,014,596	879,312	839,701	848,725	854,726	929,433	966,610	1,005,275	1,045,486	1,087,305	1,130,797	4.0%
FINES AND FORFETS	228,338	238,980	198,446	162,358	183,119	186,900	192,507	198,282	204,231	210,358	216,668	3.0%
INTEREST INCOME	73,386	67,053	379,663	706,193	562,382	548,932	554,421	559,966	565,565	571,221	576,933	1.0%
MISCELLANEOUS	566,493	591,164	531,747	706,861	642,966	487,219	504,272	521,921	540,188	559,095	578,663	3.5%
TRANSFERS IN	608,709	625,394	766,345	684,759	651,157	2,177,203	705,302	726,461	748,255	770,702	793,823	3.0%
TOTAL REVENUES	**13,764,377**	**14,647,637**	**15,287,984**	**15,934,841**	**16,270,413**	**18,000,391**	**17,084,692**	**17,683,198**	**18,304,330**	**18,948,986**	**19,618,102**	
EXPENDITURES												
CITY COUNCIL	28,069	33,265	71,051	40,556	79,541	84,950	89,198	93,657	98,340	103,257	108,420	5.0%
CITY ADMIN	933,526	872,719	923,510	956,964	1,243,324	1,270,036	1,333,538	1,400,215	1,470,225	1,543,737	1,620,924	5.0%
FINANCE	812,972	862,031	927,830	1,001,202	1,094,812	1,175,863	1,211,139	1,247,473	1,284,897	1,323,444	1,363,147	3.0%
LIBRARY	1,053,852	1,060,851	1,183,339	1,293,271	1,419,274	1,536,727	1,613,563	1,694,242	1,778,954	1,867,901	1,961,296	5.0%
MUNICIPAL COURT	112,807	110,642	88,271	105,247	88,011	118,932	126,068	133,632	141,650	150,149	159,158	6.0%
CITY ATTORNEY	284,348	262,117	301,997	270,329	229,066	276,022	296,724	318,978	342,901	368,619	396,265	7.5%
PLANNING	457,521	571,785	509,514	521,500	556,085	767,592	798,296	830,228	863,437	897,974	933,893	4.0%
BUILDING INSPECTION	351,539	495,934	580,719	384,581	520,105	565,802	622,382	684,620	753,082	828,391	911,230	10.0%
ECONOMIC DEVELOPMI	291,667	814,824	1,038,260	899,296	1,205,795	1,674,753	1,548,491	1,625,915	1,707,211	1,792,571	1,882,200	5.0%
POLICE	5,313,962	4,996,333	5,333,255	5,829,040	6,412,825	7,165,253	7,595,168	8,050,878	8,533,931	9,045,967	9,588,725	6.0%
DISPATCH	1,090,725	1,110,345	1,287,722	1,382,997	1,473,263	1,699,025	1,809,462	1,927,077	2,052,337	2,185,738	2,327,811	6.5%
CITY HALL OPERATIONS	493,552	349,419	340,437	744,664	815,765	949,527	978,013	1,007,353	1,037,574	1,068,701	1,100,762	3.0%
TRANSFER LINCOLN SQ	95,557	98,424	101,377	104,418	107,551	111,853	115,209	118,665	122,225	125,892	129,668	3.0%
TOTAL OPERATIONAL	**11,320,097**	**11,638,689**	**12,687,281**	**13,534,066**	**15,245,417**	**17,396,335**	**18,137,249**	**19,132,933**	**20,186,764**	**21,302,341**	**22,483,500**	
CAPITAL OUTLAY	51,543	482,407	224,900	496,245	206,839	327,571	350,000	350,000	350,000	350,000	350,000	2.0%
DEBT SERVICE	0	0	0	66,684	67,229	66,879	66,879	66,879	66,879	66,879	66,879	
TRANSFER STREETS	275,000	283,250	601,748	370,500	500,000	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	0	0	0	0	0	0	
TRANSFER SEWER	0	1,200,000	-450,000	0	0	0	0	0	0	0	0	
TRANSFER VILLAGES	0	0	150,000	350,000	0	0	0	0	0	0	0	
TRANSFER OTHER	1,050,000	187,559	250,000	200,000	0	0	0	0	0	0	0	
TOTAL EXPENDITURES	**12,803,290**	**14,196,083**	**13,688,929**	**15,517,494**	**18,769,485**	**18,290,785**	**19,069,128**	**20,080,262**	**21,150,006**	**22,281,975**	**23,480,016**	
CHANGE TO FUND BAL/	**961,088**	**451,554**	**1,599,054**	**417,347**	**-2,499,072**	**-290,394**	**-1,984,436**	**-2,397,063**	**-2,845,676**	**-3,332,989**	**-3,861,915**	
BEGINNING BALANCE	8,311,926	9,273,013	9,724,567	11,323,621	11,740,968	9,241,896	8,951,502	6,967,066	4,570,003	1,724,326	-1,608,663	
ENDING FUND BALANC	**9,273,013**	**9,724,567**	**11,323,621**	**11,740,968**	**9,241,896**	**8,951,502**	**6,967,066**	**4,570,003**	**1,724,326**	**-1,608,663**	**-5,470,577**	
	0	0	0	0	0	0						
% change to FB	*11.6%*	*4.9%*	*16.4%*	*3.7%*	*-5.0%*	*-3.1%*	*-22.2%*	*-34.4%*	*-62.3%*	*-193.3%*	*240.1%*	
Months Operations	*9.8*	*10.0*	*10.7*	*10.4*	*7.3*	*6.2*	*4.6*	*2.9*	*1.0*	*(0.9)*	*(2.9)*	

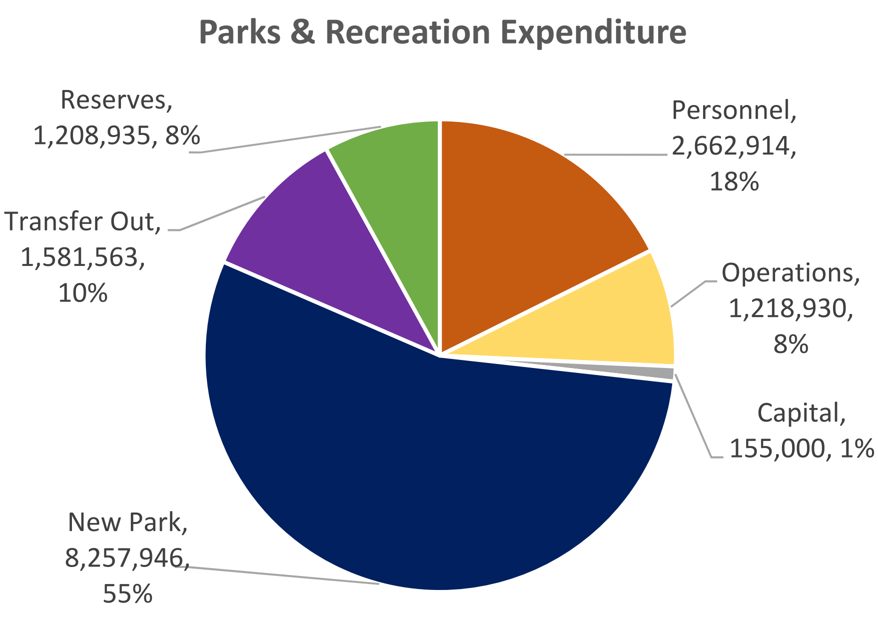
ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				TAXES				
8,119,124	8,371,467	8,589,305	4101010	CURRENT PROPERTY TAXES	8,478,237	8,771,721	8,771,721	8,771,721
173,689	192,572	188,300	4101020	PRIOR PROPERTY TAXES	209,570	200,000	200,000	200,000
26,031	48,658	60,000	4105014	TRT FUNDS - REVIEW	0	60,000	60,000	60,000
509,866	629,302	624,127	4105015	TRT FUNDS - ADMIN	652,398	655,921	655,921	655,921
1,479,289	1,524,772	1,432,893	4105020	TRT FUNDS - POLICE	1,497,797	1,505,887	1,505,887	1,505,887
0	0	205,000	4105032	TRT FUNDS - PD-PARKS CAP 23 BM	205,000	150,000	150,000	150,000
1,305	1,625	0	4111010	BUSINESS & OCCUPATION TAX	1,000	1,000	1,000	1,000
295,461	288,945	279,332	4111015	BUSINESS OTP ANNUAL TAX RENE	287,992	289,000	289,000	289,000
4,017	4,503	4,000	4111050	PENALTIES & INTEREST	3,213	3,500	3,500	3,500
10,608,782	11,061,843	11,382,957		TOTAL TAXES	11,335,207	11,637,029	11,637,029	11,637,029
				FEES, LICENSES, PERMITS				
217,956	261,098	270,000	4201001	NORTHWEST NATURAL GAS CO	332,156	310,000	310,000	310,000
586,901	671,752	644,400	4201002	PACIFIC POWER AND LIGHT CO.	720,956	705,700	705,700	705,700
18,212	14,894	14,100	4201003	UNITED TELEPHONE CO OF THE NW	11,379	10,200	10,200	10,200
156,757	171,270	177,300	4201004	NORTH LINCOLN SANITARY SERV.	180,123	189,100	189,100	189,100
192,651	173,327	168,400	4201005	CHARTER CABLE FRANCHISE FEE	159,398	154,600	154,600	154,600
23,008	15,931	15,000	4201006	COASTCOM INC. FRANCHISE FEE	10,000	8,000	8,000	8,000
236	104	156	4201007	MISC. FRANCHISE FEES	100	75	75	75
4,117	2,710	2,500	4201008	LSNETWORKS FRANCHISE FEE	3,600	3,250	3,250	3,250
292,938	132,644	133,300	4202001	BUILDING PERMITS	159,676	166,100	166,100	166,100
246	0	0	4202002	STATE SURCHARGE	0	0	0	0
18,064	5,532	9,000	4202003	SCHOOL EXCISE TAX ADMIN FEE	10,180	10,000	10,000	10,000
320	960	1,000	4202005	MANUFACTURED HOME PERMITS	1,700	1,500	1,500	1,500
38,147	35,137	39,400	4202008	MECHANICAL PERMITS	35,375	36,200	36,200	36,200
250	150	250	4202010	EXCAVATING & GRADING PERMITS	750	750	750	750
0	0	72,500	4202011	ELECTRICAL PERMITS	62,943	72,500	72,500	72,500
0	0	72,500	4202012	PLUMBING PERMITS	52,998	60,000	60,000	60,000
217,531	101,175	131,200	4202020	PLAN CHECK (CLASS A)	115,859	119,300	119,300	119,300
16,440	10,340	1,300	4202024	SITE PLAN REVIEW	8,940	7,500	7,500	7,500
0	0	0	4202030	PLANNED UNIT DEVELOP (PUD)	700	0	0	0

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
6,500	3,850	3,850	4202031	SUB-DIVISION FEES	4,000	4,000	4,000	4,000
900	0	0	4202032	VARIANCES	0	0	0	0
0	900	1,000	4202034	CONDITIONAL USE PERMIT	500	500	500	500
0	0	0	4202036	TECHNOLOGY FEE	15,000	16,000	16,000	16,000
3,300	4,500	3,400	4202038	SIGN PERMITS	0	0	0	0
0	250	0	4202040	STREET & EASEMENT VACATIONS	250	250	250	250
39,176	33,418	31,600	4202042	PLANNING REVIEW & INSPECTIONS	34,496	34,500	34,500	34,500
500	750	0	4202044	FLOOD PLAIN DEVELOPMENT REVI	2,250	750	750	750
250	0	0	4202090	APPEALS	0	0	0	0
4,645	3,680	4,125	4208001	LIQUOR LICENSE	3,500	3,500	3,500	3,500
20,414	20,372	20,800	4208100	BURGLAR ALARM PERMITS	19,012	19,300	19,300	19,300
450	450	300	4208151	SPECIAL EVENTS PERMITS	200	300	300	300
101,940	97,720	120,100	4208201	VACATION RENTAL PERMIT	93,965	98,700	98,700	98,700
50	0	0	4208203	VRD REINSPECTION FEE	0	0	0	0
1,050	838	850	4208301	HOME OCCUPATION PERMIT APPLIC	500	750	750	750
350	350	350	4208801	TAXICAB DRIVER'S PERMITS	350	350	350	350
1,963,300	1,764,102	1,938,681		TOTAL FEES, LICENSES, PERMITS	2,040,856	2,033,675	2,033,675	2,033,675
				CHARGES FOR SERVICES				
650	0	0	4640001	SPECIAL RECREATION PROGRAMS	0	0	0	0
650	0	0		TOTAL CHARGES FOR SERVICES	0	0	0	0
				INTER-GOVERNMENTAL				
0	45,984	150,000	4301800	FEDERAL GRANTS	118,825	250,295	250,295	250,295
0	0	0	4302000	STATE GRANTS	14,301	0	0	0
7,425	6,693	6,200	4302001	CIGARETTE TAX ALLOCATION	6,026	5,700	5,700	5,700
202,634	182,552	198,600	4302002	LIQUOR REVENUE ALLOCATION	164,084	169,000	169,000	169,000
212,729	179,406	192,604	4302003	STATE REVENUE SHARING	138,388	138,388	138,388	138,388
68,431	96,008	94,000	4302120	9-1-1 TAX ALLOCATION	94,602	92,000	92,000	92,000
16,367	7,491	7,400	4302121	POLICE GRANTS AND REIMBURSEM	17,501	7,500	7,500	7,500
12,827	12,000	15,000	4302122	OTHER POLICE REVENUE	15,000	15,000	15,000	15,000
4,277	1,255	1,255	4302130	LIBRARY GRANTS	1,279	1,255	1,255	1,255
258,769	256,473	254,304	4303130	LIBRARY SERVICE DISTRICT	254,304	250,295	250,295	250,295

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
0	2,370	0	4303140	LINCOLN COUNTY	0	0	0	0
56,243	58,493	60,833	4304201	FIRE DISPATCHING	30,416	0	0	0
839,701	848,725	980,196		TOTAL INTER-GOVERNMENTAL	854,726	929,433	929,433	929,433
				FINES & FORFEITURES				
162,316	120,506	126,100	4501001	FINES & FORFEITURES	128,115	132,000	132,000	132,000
4,019	13,233	7,000	4501003	COURT COSTS	14,500	15,000	15,000	15,000
4,482	3,767	4,000	4501118	COLLECTION FEES RECEIVED	4,000	4,000	4,000	4,000
-5,077	-2,999	-4,000	4501120	COLLECTION AGENCY FEES	-4,000	-4,000	-4,000	-4,000
32,359	27,384	21,000	4501121	STATE COURT COLLECTIONS	39,454	39,900	39,900	39,900
0	289	0	4501301	RESTITUTION	1,000	0	0	0
152	118	0	4550001	LIBRARY FINES	50	0	0	0
75	0	0	4560001	INVESTIGATION FEE	0	0	0	0
120	60	0	4560002	CODE ENFORCEMENT FINES	0	0	0	0
198,446	162,358	154,100		TOTAL FINES & FORFEITURES	183,119	186,900	186,900	186,900
				MISCELLANEOUS REVENUE				
3,400	5,000	5,000	4601009	POLICE IMPOUNDMENT FEE	5,000	5,000	5,000	5,000
4,636	6,935	7,500	4601010	POLICE REPORT FEE	7,500	7,500	7,500	7,500
0	0	0	4601019	Other Revenue - Comm Center	56	0	0	0
273,093	275,671	277,427	4601020	CHINOOK WINDS CASINO	278,313	289,445	289,445	289,445
57,014	56,139	62,700	4601050	LAND LEASE	68,225	79,400	79,400	79,400
13,351	7,737	4,436	4601051	LEASE INCOME	9,000	9,000	9,000	9,000
6,646	27,766	28,000	4601052	GROUND LEASE INCOME: 4C'S	28,752	29,000	29,000	29,000
14,349	14,349	16,062	4601160	GLASS STUDIO (RENT INCOME)	14,349	14,349	14,349	14,349
16,738	13,093	15,000	4601905	RECORDING FEES	13,500	14,000	14,000	14,000
6	0	0	4601909	Cash over/short	0	0	0	0
21,186	11,690	10,000	4601910	OTHER REVENUE	35,000	15,000	15,000	15,000
0	-760	0	4601911	CONVENIENCE FEE	0	0	0	0
356,152	658,689	515,000	4610001	INTEREST ALLOCATED	513,559	500,000	500,000	500,000
5,211	14,572	15,000	4610002	INTEREST DIRECT	15,891	16,000	16,000	16,000
18,300	32,932	0	4610087	INTEREST INCOME LEASES	32,932	32,932	32,932	32,932
0	0	0	4650001	SALE OF REAL ESTATE	47,217	0	0	0

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
7,333	19,000	11,000	4650004	LOAN REPAYMENTS	130,000	20,000	20,000	20,000
15,417	12,723	0	4650005	SALE OF EQUIPMENT	10	0	0	0
248	163	0	4660001	LIBRARY USER / ROOM FEES	35	0	0	0
3,423	3,267	3,150	4660002	LIBRARY PRINTING	3,500	3,500	3,500	3,500
1,166	807	1,000	4660011	MATL. REPLACE FEE -LOST BOOKS	900	900	900	900
138	50	75	4660101	REPLACEMENT -LOST LIBRARY CA	175	125	125	125
3	51	0	4661909	Cash over/short (Library)	0	0	0	0
71,774	101,962	0	4690010	INSURANCE CLAIMS/REFUNDS	276	0	0	0
12,052	0	0	4690015	CIS WELLNESS INCENTIVE PROGRA	0	0	0	0
9,124	2,886	0	4690503	FRIENDS FOUNDATION REIMB	1,158	0	0	0
0	0	11,500	4699830	REIMBURSEMENT FROM URBAN RE	0	0	0	0
910,760	1,264,724	982,850		TOTAL MISCELLANEOUS REVENUE	1,205,348	1,036,151	1,036,151	1,036,151
				OTHER RESOURCES				
0	16,063	0	4802001	LEASE ASSET FINANCING	0	0	0	0
0	132,267	0	4802101	SUBSCRIPTION ASSET FINANCING	0	0	0	0
0	148,330	0		TOTAL OTHER RESOURCES	0	0	0	0
				TRANSFERS IN				
49,000	50,470	51,984	4701265	TRANSFER FROM PARKS MAINT FU	51,984	54,063	54,063	54,063
0	0	0	4701270	TRANSFER FROM PARKS CAPITAL	0	1,500,000	1,500,000	1,500,000
550,000	0	0	4701781	TRANSFER FROM SEWER CAPITAL	0	0	0	0
42,430	43,703	45,014	4701822	TRANSFER FROM ELC (VCB) FUND	45,014	46,815	46,815	46,815
77,555	79,882	82,278	4702220	TRANSFER FROM STREET FUND	82,278	85,569	85,569	85,569
52,568	52,568	0	4702470	LOAN-SDC IMPROVEMENT TRF IN	0	0	0	0
256,490	264,185	272,111	4702770	TRANSFER FROM WATER FUND	272,111	282,995	282,995	282,995
188,302	193,951	199,770	4702780	TRANSFER FROM SEWER FUND	199,770	207,761	207,761	207,761
1,216,345	684,759	651,157		TOTAL TRANSFERS IN	651,157	2,177,203	2,177,203	2,177,203
				BEGINNING FUND BALANCE				
9,724,567	11,323,621	11,621,483	4890010	BEGINNING BALANCE	11,740,968	9,241,896	9,241,896	9,241,896
9,724,567	11,323,621	11,621,483		TOTAL BEGINNING FUND BALANCE	11,740,968	9,241,896	9,241,896	9,241,896
25,462,551	**27,258,462**	**27,711,424**		**TOTAL RESOURCES**	**28,011,381**	**27,242,287**	**27,242,287**	**27,242,287**





Parks & Recreation at a Glance

- This section includes Parks Operations, Recreation Center, and the Parks Capital funds.
- 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: Upgrade 2 PT Parks to 1 Full time
- New FTE request: Increase Rec Leader Hours by 0.49 FTE
- NEW COMMUNITY PARK: The proposed budget includes expenditures to complete phase 3 construction of Schooner Creek Discovery Park, to include covered multi-sports court, turfed multi-sport field, pickleball courts, walking paths and vegetation. This is the final phase of the new park. The City has included bond financing in the FY25-26 proposed budget to complete the remaining phase of the new park. We have also included a transfer to General Fund to return \$1.5M of the \$3.25M that the General Fund transferred to Parks Capital in the current and prior fiscal years. Schooner Creek Discovery 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.
- The proposed budget projects that the rebuild of the 17th restroom will be completed in the FY2024-25 fiscal year out of the Facilities Capital fund.
- Capital in parks operations budget includes \$105,000 for a F450 dump truck for hauling rock, debris, brush, dirt etc.

CITY OF LINCOLN CITY
ANNUAL BUDGET 2025-2026
PARKS AND RECREATION FUND SUMMARY

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25		ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY2024-25
			RESOURCES				
2,039,203	1,992,790	1,976,403	TAXES	2,065,926	2,077,085	2,077,085	2,077,085
495,441	538,240	511,610	CHARGES FOR SERVICES	561,517	524,493	524,493	524,493
368,518	143,282	153,700	INTER-GOVERNMENTAL	236,620	261,300	261,300	261,300
120,757	119,180	99,000	MISCELLANEOUS REVENUE	135,958	92,075	92,075	92,075
225,000	0	0	TRANSFERS IN	0	0	0	0
2,422,674	2,449,063	1,754,532	BEGINNING FUND BALANCE	1,847,983	1,378,356	1,378,356	1,378,356
5,671,593	**5,242,555**	**4,495,245**	**TOTAL RESOURCES**	**4,848,004**	**4,333,309**	**4,333,309**	**4,333,309**
			EXPENDITURES				
1,473,486	1,826,761	2,046,948	RECREATION CENTER	1,806,095	2,164,452	2,164,452	2,164,452
1,700,044	1,517,340	1,707,807	PARKS OPERATIONS	1,611,569	1,872,392	1,872,392	1,872,392
49,000	50,470	51,984	TRANSFERS OUT	51,984	54,063	54,063	54,063
3,222,530	**3,394,572**	**3,806,739**	**TOTAL EXPENDITURES**	**3,469,648**	**4,090,907**	**4,090,907**	**4,090,907**
			ENDING FUND BALANCE				
2,449,063	1,847,983	0	UNAPPROPRIATED FUND BALANCE	1,378,356	0	0	0
0	0	688,506	CONTINGENCY	0	242,402	242,402	242,402
2,449,063	**1,847,983**	**688,506**	**TOTAL ENDING FUND BALANCE**	**1,378,356**	**242,402**	**242,402**	**242,402**
26,389	*-601,080*	*-1,066,026*	*Excess of Resources over Expenditures*	*-469,627*	*-1,135,954*	*-1,135,954*	*-1,135,954*

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				TAXES				
2,039,203	1,992,790	1,976,403	4105010	TRANSIENT ROOM TAX	2,065,926	2,077,085	2,077,085	2,077,085
2,039,203	1,992,790	1,976,403		TOTAL TAXES	2,065,926	2,077,085	2,077,085	2,077,085
				CHARGES FOR SERVICES				
64,665	79,933	80,000	4601012	COMMUNITY CENTER POS REVENU	85,614	88,500	88,500	88,500
215,743	240,839	238,685	4601013	COMMUNITY CENTER REVENUE	210,407	216,720	216,720	216,720
50,236	68,419	70,825	4601014	COMM CNTR REV- EMP MEMBERSHI	70,824	86,073	86,073	86,073
10,999	13,503	12,000	4601015	MULTIPURPOSE BUILDING USE FEE	13,500	14,000	14,000	14,000
46,371	69,256	52,000	4640001	SPECIAL RECREATION PROGRAMS	133,317	70,000	70,000	70,000
107,427	66,290	58,100	4640201	AFTER SCHOOL PROGRAM	47,855	49,200	49,200	49,200
495,441	538,240	511,610		TOTAL CHARGES FOR SERVICES	561,517	524,493	524,493	524,493
				INTER-GOVERNMENTAL				
128,440	0	20,000	4302081	PARKS AND RECREATION GRANT	10,000	10,000	10,000	10,000
0	15,600	0	4302082	STATE MARINE BOARD GRANT	0	15,600	15,600	15,600
240,078	127,682	133,700	4302420	MARIJUANA TAX ALLOCATION	226,620	235,700	235,700	235,700
368,518	143,282	153,700		TOTAL INTER-GOVERNMENTAL	236,620	261,300	261,300	261,300
				MISCELLANEOUS REVENUE				
0	0	0	4601019	Other Revenue - Comm Center	932	0	0	0
50	0	0	4601021	Customer Acct- Comm Center	0	0	0	0
-3	9	0	4601909	Cash over/short	2	0	0	0
11,205	11,408	12,000	4601910	OTHER REVENUE	11,500	12,000	12,000	12,000
67,279	95,652	87,000	4610001	INTEREST ALLOCATED	78,322	80,000	80,000	80,000
25,951	5,395	0	4650005	SALE OF EQUIPMENT	4,500	0	0	0
1,926	6,666	0	4690010	INSURANCE CLAIMS/REFUNDS	38,952	0	0	0
14,350	51	0	4690501	DONATIONS	1,750	75	75	75
120,757	119,180	99,000		TOTAL MISCELLANEOUS REVENUE	135,958	92,075	92,075	92,075
				TRANSFERS IN				
225,000	0	0	4702111	TRANSFER FROM GENERAL FUND	0	0	0	0
225,000	0	0		TOTAL TRANSFERS IN	0	0	0	0
				BEGINNING FUND BALANCE				
2,422,674	2,449,063	1,754,532	4890010	BEGINNING BALANCE	1,847,983	1,378,356	1,378,356	1,378,356
2,422,674	2,449,063	1,754,532		TOTAL BEGINNING FUND BALANCE	1,847,983	1,378,356	1,378,356	1,378,356
5,671,593	**5,242,555**	**4,495,245**		**TOTAL RESOURCES**	**4,848,004**	**4,333,309**	**4,333,309**	**4,333,309**

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				EXPENDITURES				
				PERSONAL SERVICES				
537,299	718,980	715,995	6101100	SALARIES	641,862	714,234	714,234	714,234
190,207	206,124	376,991	6102001	PART TIME & SEASONAL SALARIES	300,118	382,350	382,350	382,350
1,986	1,632	3,874	6103012	OVERTIME, CITY EMPLOYEES	3,374	3,597	3,597	3,597
54,888	69,809	83,910	6105011	FICA/MEDICARE	71,375	84,164	84,164	84,164
5,390	9,857	12,313	6105012	WORKERS' COMP	9,430	12,334	12,334	12,334
0	-431	0	6105013	UNEMPLOYMENT REIMBURSEMENT	12,640	5,000	5,000	5,000
1,379	3,647	4,387	6105014	OR PAID FAMILY LEAVE	3,591	4,401	4,401	4,401
109,478	123,449	137,649	6106011	MEDICAL & DENTAL INSURANCE	114,411	128,743	128,743	128,743
367	413	488	6106012	LIFE INSURANCE	368	352	352	352
1,110	1,347	1,576	6106013	LONG-TERM DISABILITY INS.	1,562	1,328	1,328	1,328
123,479	156,415	212,772	6106014	RETIREMENT	165,526	267,187	267,187	267,187
1,025,582	1,291,242	1,549,955		TOTAL PERSONAL SERVICES	1,324,257	1,603,690	1,603,690	1,603,690
				MATERIALS & SERVICES				
11,603	35,594	28,700	6201119	MISC. CONTRACTED SERVICES	28,700	40,800	40,800	40,800
4,410	8,222	3,000	6201152	LEGAL SERVICES	0	3,000	3,000	3,000
1,391	2,073	1,846	6201153	GEOGRAPHICAL INFO SYS SUPPORT	1,832	1,771	1,771	1,771
16,241	17,700	15,350	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	20,000	22,320	22,320	22,320
33,683	45,353	59,675	6202110	INFORMATION TECHNOLOGY SUPP	53,676	48,600	48,600	48,600
46,611	56,541	59,252	6203001	ELECTRIC POWER	70,766	74,323	74,323	74,323
47,692	48,293	55,920	6203010	NATURAL GAS	51,984	51,609	51,609	51,609
0	1,386	0	6203015	GARBAGE DISPOSAL	4,232	5,000	5,000	5,000
4,391	4,703	5,400	6203020	TELEPHONE	5,400	5,400	5,400	5,400
4,168	0	10,000	6203022	RECREATION OPERATIONAL GRANT	10,000	10,000	10,000	10,000
11,213	11,574	15,000	6204010	MERCHANT FEES	15,000	13,000	13,000	13,000
5,127	4,912	13,500	6205002	ADVERTISING & PROMOTION	12,000	8,000	8,000	8,000
1,907	888	500	6205003	PRINTING	500	500	500	500
6,532	7,393	17,800	6206002	TRAINING	12,000	18,200	18,200	18,200
508	614	500	6206003	MEETINGS	500	1,000	1,000	1,000
1,720	6,037	0	6206004	RECRUITMENT AND TESTING	6,000	6,000	6,000	6,000

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
2,527	2,972	6,500	6206005	MEMBERSHIP & DUES	4,000	5,000	5,000	5,000
60	0	250	6206006	BOOKS AND PERIODICALS	0	0	0	0
130	1,884	4,830	6206007	SAFETY	4,000	6,530	6,530	6,530
-2	168	150	6209001	POSTAGE, SHIPPING, METER LEASE	150	150	150	150
2,312	2,652	2,900	6209010	INSURANCE AND BONDS	2,581	2,500	2,500	2,500
296	3,544	4,000	6209030	UNIFORMS & CLOTHING	4,000	5,700	5,700	5,700
160,185	92,853	61,900	6210001	BUILDING MAINTENANCE	60,000	61,900	61,900	61,900
294	339	2,500	6211020	MAINTENANCE/LEASE-OFFICE EQUI	2,500	3,000	3,000	3,000
6,348	20,930	19,200	6211025	EQUIPMENT (< 5,000)	15,000	19,200	19,200	19,200
22,289	15,114	21,850	6211030	SWIMMING POOL MAINTENANCE	15,000	21,850	21,850	21,850
1,042	519	1,000	6221001	GASOLINE, FUEL, OILS	700	1,000	1,000	1,000
477	1,670	1,126	6221013	VEHICLE REPAIR & OPERATION	1,073	1,016	1,016	1,016
10,265	15,866	16,310	6222010	CHEMICALS	16,310	24,610	24,610	24,610
3,389	9,279	5,100	6229001	OTHER SUPPLIES	11,000	5,100	5,100	5,100
3,105	1,666	3,000	6229002	TEEN CENTER SUPPLIES	1,000	3,000	3,000	3,000
4,589	3,684	5,000	6229003	CONCESSION SUPPLIES	5,000	5,000	5,000	5,000
15,483	23,692	38,000	6240001	SPECIAL RECREATION PROGRAMS	30,000	42,000	42,000	42,000
5,038	3,068	2,500	6240002	AFTER SCHOOL PROGRAM	2,500	2,500	2,500	2,500
9,270	11,377	14,434	6260001	EMPLOYEE WELLNESS	14,434	21,183	21,183	21,183
444,295	462,562	496,993		TOTAL MATERIALS & SERVICES	481,838	540,762	540,762	540,762
				CAPITAL OUTLAY				
3,609	4,359	0	6320201	OTHER EQUIPMENT (CAPITAL)	0	0	0	0
0	68,599	0	6330208	COMMUNITY CENTER IMPROVEME	0	20,000	20,000	20,000
3,609	72,958	0		TOTAL CAPITAL OUTLAY	0	20,000	20,000	20,000
1,473,486	**1,826,761**	**2,046,948**		**TOTAL EXPENDITURES**	**1,806,095**	**2,164,452**	**2,164,452**	**2,164,452**

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				EXPENDITURES				
				PERSONAL SERVICES				
507,970	476,623	514,487	6101100	SALARIES	514,542	592,749	592,749	592,749
36,403	36,239	53,533	6102001	PART TIME & SEASONAL SALARIES	49,119	0	0	0
555	4,099	0	6103012	OVERTIME, CITY EMPLOYEES	3,996	3,540	3,540	3,540
40,193	38,176	43,454	6105011	FICA/MEDICARE	41,972	45,616	45,616	45,616
106,388	49,641	61,515	6105012	WORKERS' COMP	42,275	58,427	58,427	58,427
186	200	0	6105013	UNEMPLOYMENT REIMBURSEMENT	4,820	3,000	3,000	3,000
1,184	1,996	2,272	6105014	OR PAID FAMILY LEAVE	2,100	2,385	2,385	2,385
149,732	143,859	151,642	6106011	MEDICAL & DENTAL INSURANCE	150,921	195,243	195,243	195,243
327	299	292	6106012	LIFE INSURANCE	286	314	314	314
965	976	1,228	6106013	LONG-TERM DISABILITY INS.	1,130	1,103	1,103	1,103
92,479	106,296	120,943	6106014	RETIREMENT	110,258	156,847	156,847	156,847
936,381	858,406	949,366		TOTAL PERSONAL SERVICES	921,419	1,059,224	1,059,224	1,059,224
				MATERIALS & SERVICES				
52,565	55,317	39,200	6201119	MISC. CONTRACTED SERVICES	35,000	42,200	42,200	42,200
0	473	0	6201152	LEGAL SERVICES	0	0	0	0
17,799	26,535	23,620	6201153	GEOGRAPHICAL INFO SYS SUPPORT	23,455	22,675	22,675	22,675
0	395	800	6202099	MISC. PERMITS	2,000	800	800	800
1,844	0	0	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	0	0	0	0
11,228	15,118	19,892	6202110	INFORMATION TECHNOLOGY SUPP	17,892	16,200	16,200	16,200
22,643	21,682	22,443	6203001	ELECTRIC POWER	27,941	29,338	29,338	29,338
1,218	1,145	1,307	6203010	NATURAL GAS	1,307	1,307	1,307	1,307
0	14,850	44,000	6203015	GARBAGE DISPOSAL	44,000	48,000	48,000	48,000
3,473	4,029	4,000	6203020	TELEPHONE	4,000	4,000	4,000	4,000
1,367	0	10,000	6203022	PARKS OPERATIONAL GRANTS	0	0	0	0
25	200	0	6205002	ADVERTISING & PROMOTION	2,500	0	0	0
1,570	2,666	9,800	6206002	TRAINING	4,000	10,300	10,300	10,300
418	295	500	6206003	MEETINGS	500	500	500	500
83	130	500	6206004	RECRUITMENT AND TESTING	200	500	500	500
175	523	400	6206005	MEMBERSHIP & DUES	0	500	500	500

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
1,786	1,211	5,000	6206007	SAFETY	4,000	5,000	5,000	5,000
50,819	66,422	75,700	6209010	INSURANCE AND BONDS	75,799	78,900	78,900	78,900
2,158	5,391	6,000	6209030	UNIFORMS & CLOTHING	5,000	6,000	6,000	6,000
285	1,809	5,000	6210001	BUILDING MAINTENANCE	3,000	2,000	2,000	2,000
154,350	190,792	223,000	6210010	SYSTEM MAINTENANCE	203,000	230,000	230,000	230,000
0	76	0	6211020	MAINTENANCE/LEASE-OFFICE EQUI	0	0	0	0
0	0	4,000	6211025	EQUIPMENT (< 5,000)	2,000	49,000	49,000	49,000
23,537	25,020	25,000	6221001	GASOLINE, FUEL, OILS	21,000	25,000	25,000	25,000
77,047	65,930	63,843	6221013	VEHICLE REPAIR & OPERATION	70,620	66,898	66,898	66,898
5,226	0	10,000	6222020	FERTILIZERS	10,000	10,000	10,000	10,000
565	375	3,000	6229001	OTHER SUPPLIES	1,500	3,000	3,000	3,000
7,560	12,600	50,000	6232002	TRANSIENT CAMP CLEANUPS	20,000	20,000	20,000	20,000
5,791	6,436	6,436	6260001	EMPLOYEE WELLNESS	6,436	6,050	6,050	6,050
443,531	519,418	653,441		TOTAL MATERIALS & SERVICES	585,150	678,168	678,168	678,168
				CAPITAL OUTLAY				
0	52,255	0	6310101	OTHER VEHICLES	0	0	0	0
121,986	87,072	95,000	6320201	OTHER EQUIPMENT (CAPITAL)	95,000	135,000	135,000	135,000
198,146	189	10,000	6330301	PARK IMPROVEMENTS	10,000	0	0	0
320,132	139,516	105,000		TOTAL CAPITAL OUTLAY	105,000	135,000	135,000	135,000
				TRANSFERS				
49,000	50,470	51,984	6601111	TRANSFER TO GENERAL FUND	51,984	54,063	54,063	54,063
49,000	50,470	51,984		TOTAL TRANSFERS	51,984	54,063	54,063	54,063
1,749,044	**1,567,810**	**1,759,791**		**TOTAL EXPENDITURES**	**1,663,553**	**1,926,455**	**1,926,455**	**1,926,455**
				CONTINGENCY/FUND BALANCE				
0	0	688,506	6780001	CONTINGENCIES	0	242,402	242,402	242,402
2,449,063	1,847,983	0	6800502	UNAPPROPRIATED FUND BALANCE	1,378,356	0	0	0
2,449,063	1,847,983	688,506		TOTAL CONTINGENCY/FUND BALANCE	1,378,356	242,402	242,402	242,402
2,449,063	**1,847,983**	**688,506**		**TOTAL ENDING FUND BALANCE**	**1,378,356**	**242,402**	**242,402**	**242,402**

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				TAXES				
0	646,656	0	4105010	TRANSIENT ROOM TAX	0	0	0	0
0	20,640	536,151	4105032	TRT FUNDS - PD-PARKS CAP 23 BM	569,722	628,907	628,907	628,907
0	667,296	536,151		TOTAL TAXES	569,722	628,907	628,907	628,907
				INTER-GOVERNMENTAL				
1,000,000	299,160	400,000	4302000	STATE GRANTS	0	0	0	0
0	25,000	50,000	4302081	PARKS CAPITAL GRANT	468,599	50,000	50,000	50,000
1,000,000	324,160	450,000		TOTAL INTER-GOVERNMENTAL	468,599	50,000	50,000	50,000
				MISCELLANEOUS REVENUE				
44,184	74,897	45,000	4610001	INTEREST ALLOCATED	87,399	75,000	75,000	75,000
2,065	22,524	0	4690501	DONATIONS	185,953	50,000	50,000	50,000
46,249	97,421	45,000		TOTAL MISCELLANEOUS REVENUE	273,352	125,000	125,000	125,000
				OTHER RESOURCES				
0	0	0	4801001	BOND SALES	0	5,500,000	5,500,000	5,500,000
0	0	0		TOTAL OTHER RESOURCES	0	5,500,000	5,500,000	5,500,000
				TRANSFERS IN				
0	500,000	2,750,000	4702111	TRANSFER FROM GENERAL FUND	2,750,000	0	0	0
0	500,000	2,750,000		TOTAL TRANSFERS IN	2,750,000	0	0	0
				BEGINNING FUND BALANCE				
561,326	1,607,575	1,866,668	4890010	BEGINNING BALANCE	2,544,827	4,123,687	4,123,687	4,123,687
561,326	1,607,575	1,866,668		TOTAL BEGINNING FUND BALANCE	2,544,827	4,123,687	4,123,687	4,123,687
1,607,575	**3,196,452**	**5,647,819**		**TOTAL RESOURCES**	**6,606,500**	**10,427,594**	**10,427,594**	**10,427,594**
				CAPITAL OUTLAY				
0	651,625	4,940,239	6330301	PARK IMPROVEMENTS	2,452,025	7,933,561	7,933,561	7,933,561
0	0	657,580	6370400	CONTINGENCY - CAPITAL	0	966,533	966,533	966,533
0	651,625	5,597,819		TOTAL CAPITAL OUTLAY	2,452,025	8,900,094	8,900,094	8,900,094

CITY OF LINCOLN CITY
ANNUAL BUDGET 2025-2026
270-000-PARKS CAPITAL FUND

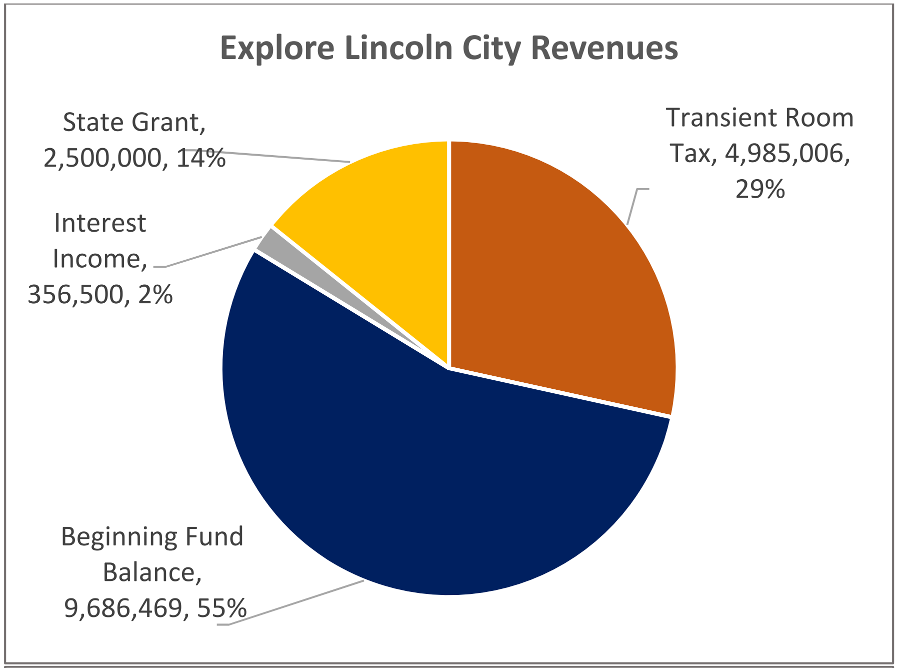
ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				TRANSFERS				
0	0	0	6601111	TRANSFER TO GENERAL FUND	0	1,500,000	1,500,000	1,500,000
0	0	50,000	6601193	TRANSFER TO % FOR ARTS	30,788	27,500	27,500	27,500
0	0	50,000		TOTAL TRANSFERS	30,788	1,527,500	1,527,500	1,527,500
0	**651,625**	**5,647,819**		**TOTAL EXPENDITURES**	**2,482,813**	**10,427,594**	**10,427,594**	**10,427,594**
				CONTINGENCY/FUND BALANCE				
1,607,575	2,544,827	0	6800502	UNAPPROPRIATED FUND BALANCE	4,123,687	0	0	0
1,607,575	2,544,827	0		TOTAL CONTINGENCY/FUND BALANCE	4,123,687	0	0	0
1,607,575	**2,544,827**	**0**		**TOTAL ENDING FUND BALANCE**	**4,123,687**	**0**	**0**	**0**
1,046,249	*937,251*	*-1,866,668*		*Excess of Resources over Expenditures*	*1,578,860*	*-4,123,687*	*-4,123,687*	*-4,123,687*

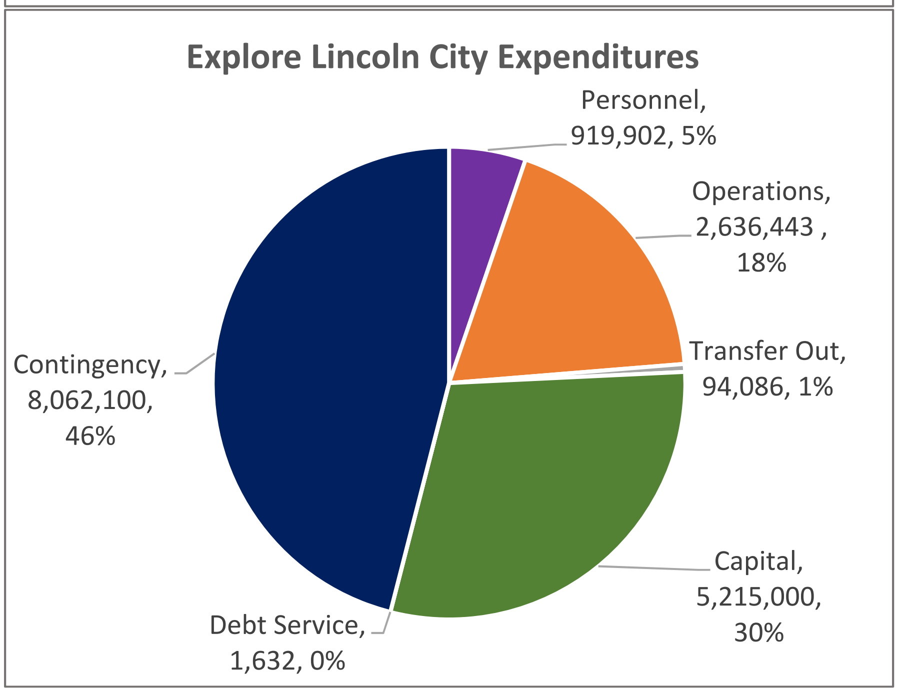
CITY OF LINCOLN CITY
ANNUAL BUDGET 2025-2026
271-000-PARKS SDC IMPROVEMENT FUND

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				CHARGES FOR SERVICES				
201,152	92,092	105,742	4404111	IMPROVEMENT FEE-INSIDE	212,259	200,000	200,000	200,000
201,152	92,092	105,742		TOTAL CHARGES FOR SERVICES	212,259	200,000	200,000	200,000
				INTER-GOVERNMENTAL				
7,944	8,047	8,000	4302004	MTR. VEHICLE REV. ALLOCATION	7,868	8,000	8,000	8,000
7,944	8,047	8,000		TOTAL INTER-GOVERNMENTAL	7,868	8,000	8,000	8,000
				MISCELLANEOUS REVENUE				
313	0	0	4601910	OTHER REVENUE	0	0	0	0
21,446	35,998	25,000	4610001	INTEREST ALLOCATED	30,000	5,000	5,000	5,000
21,760	35,998	25,000		TOTAL MISCELLANEOUS REVENUE	30,000	5,000	5,000	5,000
				BEGINNING FUND BALANCE				
642,639	723,525	808,879	4890010	BEGINNING BALANCE	808,879	111,385	111,385	111,385
642,639	723,525	808,879		TOTAL BEGINNING FUND BALANCE	808,879	111,385	111,385	111,385
873,494	**859,662**	**947,621**		**TOTAL RESOURCES**	**1,059,006**	**324,385**	**324,385**	**324,385**
				CAPITAL OUTLAY				
149,970	50,782	947,621	6330301	PARK IMPROVEMENTS	947,621	324,385	324,385	324,385
149,970	50,782	947,621		TOTAL CAPITAL OUTLAY	947,621	324,385	324,385	324,385
149,970	**50,782**	**947,621**		**TOTAL EXPENDITURES**	**947,621**	**324,385**	**324,385**	**324,385**
				CONTINGENCY/FUND BALANCE				
723,525	808,879	0	6800502	UNAPPROPRIATED FUND BALANCE	111,385	0	0	0
723,525	808,879	0		TOTAL CONTINGENCY/FUND BALANCE	111,385	0	0	0
723,525	**808,879**	**0**		**TOTAL ENDING FUND BALANCE**	**111,385**	**0**	**0**	**0**
80,885	*85,355*	*-808,879*		*Excess of Resources over Expenditures*	*-697,494*	*-111,385*	*-111,385*	*-111,385*

City of Lincoln City
Parks Capital Plan
FY2025-26 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected			
Funds 270 and 271	**FY20-21**	**FY21-22**	**FY22-23**	**FY23-24**	**FY24-25**	**FY25-26**	**FY27-28**	**FY28-29**	**FY28-29**	
REVENUES										
Grants / Donations										
State Grant Bill 5202			1,000,000							
OR Parks & Rec Grant				249,160	259,599					
Oregon Community Foundation					100,000					
Other Capital Grants				75,000	109,000	50,000				
DONATIONS			2,065	22,524	185,953	50,000				
Debt Financing (10 year term, 6% interest)						5,500,000				
Other Revenue										
Transient Room Tax				667,296	569,722	628,907	650,919	673,701	697,280	*3.5%*
MOTOR VEHICLE TAX	6,571	7,672	7,944	8,047	7,868	8,000	8,280	8,570	8,870	*3.5%*
SDC FEES	149,231	153,509	201,152	92,092	212,259	200,000	207,000	214,245	221,744	*3.5%*
MISCELLANEOUS	11,215	7,593	65,944	110,895	117,399	80,000	82,800	85,698	88,697	*3.5%*
TRANSFER FROM GF	-	-	-	500,000	2,750,000	0				
TOTAL REVENUE	167,016	168,774	1,277,104	1,725,014	4,311,800	6,516,907	948,999	982,214	1,016,591	
EXPENDITURES										
CAPITAL	421,916	126,350	149,970	702,408	3,399,646	8,257,946				
Debt Financing (10 year term, 4% interest)							678,100	678,100	678,100	
Transfer to General Fund						1,500,000				
TRF TO % FOR ARTS					30,788	27,500				
CHANGE TO FUND BALANCE	**-254,900**	**42,424**	**1,127,134**	**1,022,606**	**881,366**	**-3,268,539**	**270,899**	**304,114**	**338,491**	
BEGINNING BALANCE	1,416,441	1,161,541	1,203,965.38	2,331,100	3,353,706	4,235,072	966,533	1,237,431	1,541,545	
ENDING FUND BALANCE	**1,161,541**	**1,203,965**	**2,331,099.85**	**3,353,706**	**4,235,072**	**966,533**	**1,237,431**	**1,541,545**	**1,880,036**	
Balance from bequeathment	*558,200*	*561,326*	*583,779*	*607,130*	*631,415*	**0**				
Capital										
Dog Park		35,354								
Sandcastle Playground Replacement				0	410,000					
Taft Park - land	421,916									
Taft Park - Survey, Plans, Phase I		90,996	149,970	702,408	1,897,592					
Taft Park Phase II					1,092,054	2,757,946				
Taft Park Phase III						5,500,000				
	421,916	126,350	149,970	702,408	3,399,646	8,257,946				





Explore Lincoln City at a Glance

TRT (TLT) Revenue is projected to be $4.985M this year.

The Lincoln City Welcome Center project includes projected capital expenses of $500K for Visitor Center Architecture and Design and $4.615M for Tourism Attraction Development/Visitor Center Construction. Operational Expenses for the new Welcome Center will increase to $25K under Miscellaneous Contracted Services.

City signage and wayfinding design, installation and production continues, with $345K allocated to Miscellaneous Contracted Services and $100K to Capital Construction for neighborhood signs, 45th parallel interpretation, and interpretive signs.

Within Miscellaneous Contracted Services, $68K has been allocated to Tourism, Research, Strategy and Assessment for a strategic planning process; destination assessment and community outreach work in partnership with the OSU Sustainable Tourism Lab; and consultation and assessment to move the City towards International Dark Sky Certification.

An $86K (30%) increase has been added to Miscellaneous Contracted Services – Events to boost special events including the 25th Anniversary of Finders Keepers in 2025; the 45th Anniversary of the Lincoln City Kite Festival in 2026; and the new, council-approved, stewardship-minded 4th of July drone show.

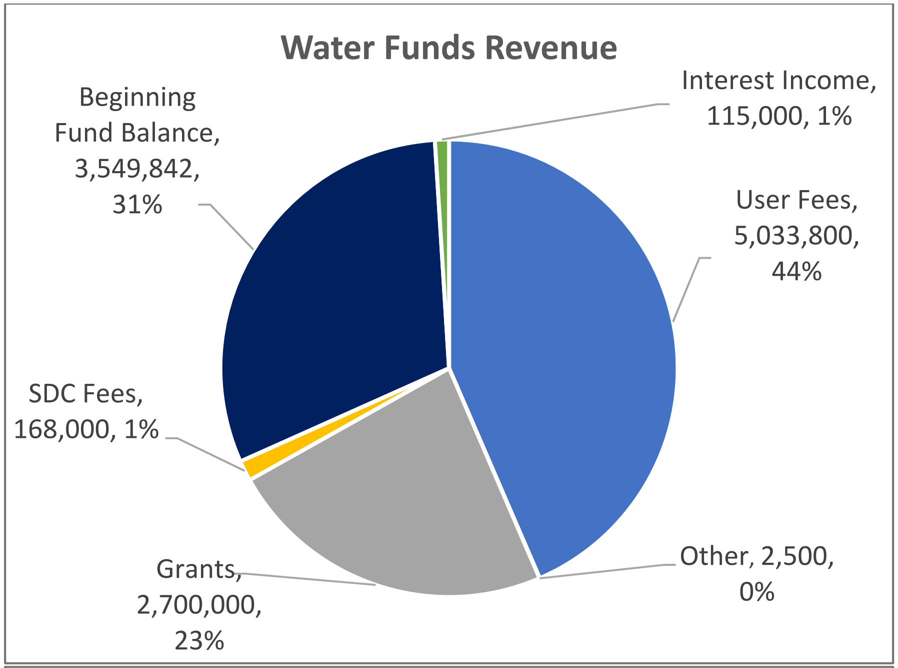
ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				TAXES				
3,109,660	4,782,695	4,743,368	4105010	TRANSIENT ROOM TAX	4,958,223	4,985,006	4,985,006	4,985,006
3,109,660	4,782,695	4,743,368		TOTAL TAXES	4,958,223	4,985,006	4,985,006	4,985,006
				INTER-GOVERNMENTAL				
0	0	0	4302000	STATE GRANTS	0	2,500,000	2,500,000	2,500,000
0	0	0		TOTAL INTER-GOVERNMENTAL	0	2,500,000	2,500,000	2,500,000
				MISCELLANEOUS REVENUE				
-225	0	0	4601161	CULINARY CENTER	0	0	0	0
18,220	3,866	0	4601910	OTHER REVENUE	11,418	6,500	6,500	6,500
143,247	318,476	300,000	4610001	INTEREST ALLOCATED	421,665	350,000	350,000	350,000
0	0	0	4690010	INSURANCE CLAIMS/REFUNDS	3,625	0	0	0
161,242	322,342	300,000		TOTAL MISCELLANEOUS REVENUE	436,708	356,500	356,500	356,500
				BEGINNING FUND BALANCE				
4,547,819	5,703,319	7,755,119	4890010	BEGINNING BALANCE	8,043,290	9,686,469	9,686,469	9,686,469
4,547,819	5,703,319	7,755,119		TOTAL BEGINNING FUND BALANCE	8,043,290	9,686,469	9,686,469	9,686,469
7,818,720	**10,808,356**	**12,798,487**		**TOTAL RESOURCES**	**13,438,221**	**17,527,975**	**17,527,975**	**17,527,975**
				PERSONAL SERVICES				
389,410	387,452	497,026	6101100	SALARIES	482,908	527,497	527,497	527,497
4,064	0	26,463	6102001	PART TIME & SEASONAL SALARIES	0	51,687	51,687	51,687
207	561	1,267	6103012	OVERTIME, CITY EMPLOYEES	90	654	654	654
29,631	29,318	40,144	6105011	FICA/MEDICARE	35,947	44,358	44,358	44,358
735	1,261	1,224	6105012	WORKERS' COMP	1,062	1,296	1,296	1,296
0	1,826	3,652	6105013	UNEMPLOYMENT REIMBURSEMENT	0	2,000	2,000	2,000
722	1,533	2,099	6105014	OR PAID FAMILY LEAVE	1,840	2,319	2,319	2,319
77,218	73,617	124,599	6106011	MEDICAL & DENTAL INSURANCE	101,960	137,869	137,869	137,869
210	221	273	6106012	LIFE INSURANCE	258	333	333	333
673	767	1,135	6106013	LONG-TERM DISABILITY INS.	1,074	1,073	1,073	1,073
67,935	56,587	108,467	6106014	RETIREMENT	99,703	150,816	150,816	150,816
6,000	6,000	0	6108001	RELOCATION ALLOW/HIRING BONU	0	0	0	0
576,805	559,144	806,349		TOTAL PERSONAL SERVICES	724,842	919,902	919,902	919,902

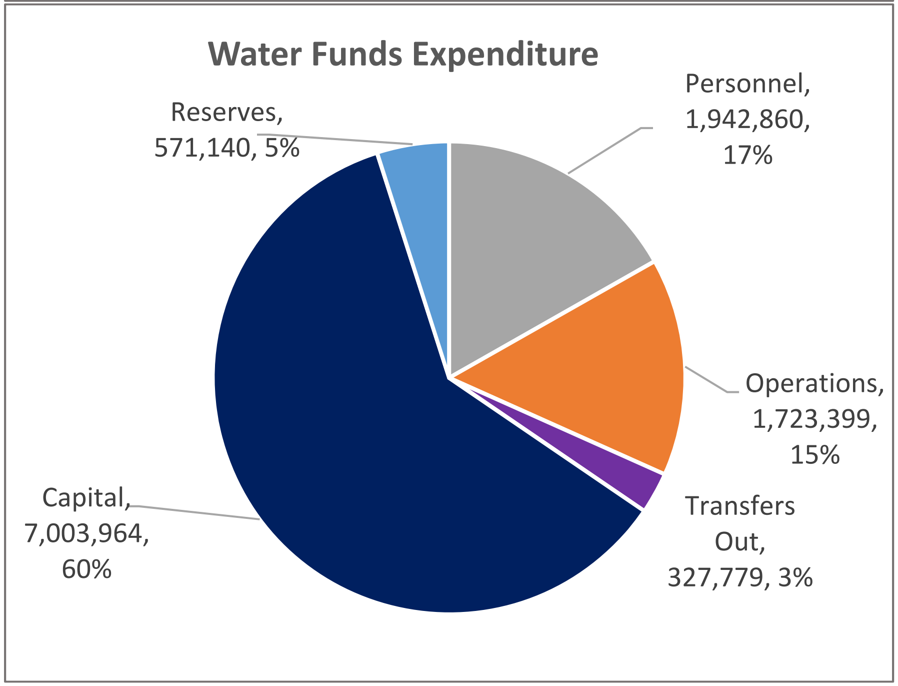
ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				MATERIALS & SERVICES				
485,581	454,142	668,200	6201119	MISC. CONTRACTED SERVICES	663,512	1,191,200	1,191,200	1,191,200
152,040	160,987	284,400	6201120	CONTRACTED SERVICES - EVENTS	215,083	371,390	371,390	371,390
0	3,729	15,000	6201152	LEGAL SERVICES	7,875	10,000	10,000	10,000
1,391	2,073	1,846	6201153	GEOGRAPHICAL INFO SYS SUPPORT	1,832	1,771	1,771	1,771
0	300	0	6201159	OTHER CONSULTANTS	0	0	0	0
3,439	2,500	0	6201161	CULINARY CENTER	0	0	0	0
17,284	19,394	30,530	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	29,576	32,450	32,450	32,450
36,490	49,133	64,649	6202110	INFORMATION TECHNOLOGY SUPP	58,149	52,650	52,650	52,650
1,738	3,543	4,000	6203020	TELEPHONE	3,044	4,500	4,500	4,500
71,030	67,317	100,000	6203022	GRANTS / SPONSORSHIPS	88,861	100,000	100,000	100,000
0	-4,878	0	6203023	FOR PROFIT MARKETING FUND	0	0	0	0
418	418	500	6204010	MERCHANT FEES	475	0	0	0
492,279	1,052,741	1,097,500	6205002	ADVERTISING & PROMOTION	1,091,188	1,097,500	1,097,500	1,097,500
10,106	73,628	116,840	6205003	PRINTING	68,241	102,750	102,750	102,750
14,130	11,291	23,200	6206002	TRAINING	20,603	23,600	23,600	23,600
1,466	1,480	3,500	6206003	MEETINGS	2,210	3,500	3,500	3,500
650	41	500	6206004	RECRUITMENT AND TESTING	152	500	500	500
9,295	8,421	11,020	6206005	MEMBERSHIP & DUES	4,903	6,520	6,520	6,520
0	0	0	6206006	BOOKS AND PERIODICALS	0	0	0	0
37	75	500	6206007	SAFETY	263	500	500	500
6,869	12,241	18,600	6209001	POSTAGE, SHIPPING, METER LEASE	18,000	21,000	21,000	21,000
5,414	6,346	6,900	6209010	INSURANCE AND BONDS	6,972	6,700	6,700	6,700
720	785	1,250	6211020	MAINTENANCE/LEASE-OFFICE EQUI	1,110	1,250	1,250	1,250
16,524	16,839	10,000	6211025	EQUIPMENT (< 5,000)	8,824	54,000	54,000	54,000
0	0	527	6221013	VEHICLE REPAIR & OPERATION	0	0	0	0
4,604	6,197	12,200	6229001	OTHER SUPPLIES	3,276	7,000	7,000	7,000
84,721	105,259	198,400	6229004	PROMOTIONAL SUPPORT/ACTIVITIE	138,893	144,000	144,000	144,000
0	0	50,000	6231204	SEASONAL DECOR	20,939	0	0	0
1,453	818	2,461	6260001	EMPLOYEE WELLNESS	2,461	2,474	2,474	2,474
1,417,678	2,054,821	2,722,523		TOTAL MATERIALS & SERVICES	2,456,442	3,235,255	3,235,255	3,235,255

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				CAPITAL OUTLAY				
0	198	0	6301101	PUBLIC ART	26,986	0	0	0
0	0	60,000	6320201	OTHER EQUIPMENT (CAPITAL)	57,500	0	0	0
0	6,595	0	6330201	BUILDING IMPROVEMENTS	0	0	0	0
34,012	54,844	3,400,000	6340209	OTHER CONSTRUCTION	393,884	5,215,000	5,215,000	5,215,000
34,012	61,637	3,460,000		TOTAL CAPITAL OUTLAY	478,370	5,215,000	5,215,000	5,215,000
				DEBT SERVICE				
364	282	195	6412087	INTEREST PMTS - LEASE ASSET	195	103	103	103
1,268	1,349	1,437	6452087	PRINCIPAL PMTS - LEASE ASSET	1,437	1,529	1,529	1,529
1,632	1,632	1,632		TOTAL DEBT SERVICE	1,632	1,632	1,632	1,632
				TRANSFERS				
42,430	43,703	45,014	6601111	TRANSFER TO GENERAL FUND	45,014	46,815	46,815	46,815
42,844	44,129	45,453	6601120	TRANSFER TO LINCOLN SQ CENTER	45,453	47,271	47,271	47,271
85,274	87,832	90,467		TOTAL TRANSFERS	90,467	94,086	94,086	94,086
2,115,402	**2,765,065**	**7,080,971**		**TOTAL EXPENDITURES**	**3,751,753**	**9,465,875**	**9,465,875**	**9,465,875**
				CONTINGENCY/FUND BALANCE				
0	0	5,717,516	6780001	CONTINGENCIES	0	8,062,100	8,062,100	8,062,100
5,703,319	8,043,290	0	6800502	UNAPPROPRIATED FUND BALANCE	9,686,469	0	0	0
5,703,319	8,043,290	5,717,516		TOTAL CONTINGENCY/FUND BALANCE	9,686,469	8,062,100	8,062,100	8,062,100
5,703,319	**8,043,290**	**5,717,516**		**TOTAL ENDING FUND BALANCE**	**9,686,469**	**8,062,100**	**8,062,100**	**8,062,100**
1,155,500	*2,339,972*	*-2,037,603*		*Excess of Resources over Expenditures*	*1,643,178*	*-1,624,369*	*-1,624,369*	*-1,624,369*

193-000-% FOR ART

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				MISCELLANEOUS REVENUE				
1,572	3,008	0	4610001	INTEREST ALLOCATED	2,538	1,500	1,500	1,500
0	0	0	4690505	GRANTS	0	5,000	5,000	5,000
1,572	3,008	0		TOTAL MISCELLANEOUS REVENUE	2,538	6,500	6,500	6,500
				TRANSFERS IN				
4,792	11,391	5,000	4701220	TRANSFER FROM STREET FUND	0	5,000	5,000	5,000
0	0	0	4701270	TRANSFER FROM PARKS CAPITAL	30,788	27,500	27,500	27,500
6,446	0	5,000	4701770	TRANSFER FROM WATER FUND	1,309	5,000	5,000	5,000
11,923	0	5,000	4701780	TRANSFER FROM SEWER FUND	661	0	0	0
0	0	0	4701781	TRANSFER FROM SEWER CAPITAL	0	5,000	5,000	5,000
396	0	5,000	4702261	TRANSFER FROM FACILITIES CAP	0	5,000	5,000	5,000
2,497	0	0	4702263	TRANSFER FROM POLICE BUILDING	0	0	0	0
26,054	11,391	20,000		TOTAL TRANSFERS IN	32,758	47,500	47,500	47,500
				BEGINNING FUND BALANCE				
95,944	51,363	55,540	4890010	BEGINNING BALANCE	65,761	75,922	75,922	75,922
95,944	51,363	55,540		TOTAL BEGINNING FUND BALANCE	65,761	75,922	75,922	75,922
123,570	**65,761**	**75,540**		**TOTAL RESOURCES**	**101,057**	**129,922**	**129,922**	**129,922**
				MATERIALS & SERVICES				
0	0	5,000	6201119	MISC. CONTRACTED SERVICES	14,835	10,000	10,000	10,000
0	0	5,000		TOTAL MATERIALS & SERVICES	14,835	10,000	10,000	10,000
				CAPITAL OUTLAY				
72,208	0	0	6301101	PUBLIC ART	10,300	54,000	54,000	54,000
0	0	70,540	6370400	CONTINGENCY - CAPITAL	0	65,922	65,922	65,922
72,208	0	70,540		TOTAL CAPITAL OUTLAY	10,300	119,922	119,922	119,922
72,208	**0**	**75,540**		**TOTAL EXPENDITURES**	**25,135**	**129,922**	**129,922**	**129,922**
				CONTINGENCY/FUND BALANCE				
51,363	65,761	0	6800502	UNAPPROPRIATED FUND BALANCE	75,922	0	0	0
51,363	65,761	0		TOTAL CONTINGENCY/FUND BALANCE	75,922	0	0	0
51,363	**65,761**	**0**		**TOTAL ENDING FUND BALANCE**	**75,922**	**0**	**0**	**0**





Water Funds at a Glance

The Budget includes the following:

- 6% 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 = $1,000,000

Water Projects include:

- Continuing work on our Water Facilities Plan to define and prioritize capital needs and assess future water supply needs: $300,000
- Surf Reservoir/Springlake Pump Station: $2,700,000
- Watershed land: $1,871,279
- WDLR (Holmes to 28th): $600,000
- Generator and pad NE 36th & Quay: $500,000
- SE Mast Water Line (Lee Reservoir to Port): $539,685
- SE 51st (Schooner to Hwy 101): $350,000
- Meter Electronic Reading Solution, converting large water meters to radio reading and real time monitoring: $200,000

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				CHARGES FOR SERVICES				
4,329,329	4,482,954	4,763,000	4403001	UTILITIES FEES	4,635,114	4,913,200	4,913,200	4,913,200
16,378	19,168	18,500	4403101	FINANCE CHARGE	17,538	18,500	18,500	18,500
12,748	10,874	9,500	4403111	NAME CHANGE	8,350	8,500	8,500	8,500
3,133	3,262	3,333	4403115	SCHOONER CREEK SURCHARGE	3,532	3,600	3,600	3,600
83,837	70,180	80,000	4405030	METER INSTALLATION	93,252	90,000	90,000	90,000
4,445,424	4,586,438	4,874,333		TOTAL CHARGES FOR SERVICES	4,757,786	5,033,800	5,033,800	5,033,800
				INTER-GOVERNMENTAL				
0	0	70,000	4302000	STATE GRANTS	0	0	0	0
0	31,000	0	4302080	OTHER STATE ALLOCATION	4,300	0	0	0
0	31,000	70,000		TOTAL INTER-GOVERNMENTAL	4,300	0	0	0
				MISCELLANEOUS REVENUE				
3,757	3,535	3,400	4601910	OTHER REVENUE	1,930	2,500	2,500	2,500
35,696	53,924	50,000	4610001	INTEREST ALLOCATED	10,074	15,000	15,000	15,000
6,800	25	0	4650005	SALE OF EQUIPMENT	18,101	0	0	0
25,000	0	0	4690010	INSURANCE CLAIMS/REFUNDS	0	0	0	0
71,253	57,484	53,400		TOTAL MISCELLANEOUS REVENUE	30,105	17,500	17,500	17,500
				BEGINNING FUND BALANCE				
814,494	680,262	493,315	4890010	BEGINNING BALANCE	493,315	515,474	515,474	515,474
814,494	680,262	493,315		TOTAL BEGINNING FUND BALANCE	493,315	515,474	515,474	515,474
5,331,172	**5,355,184**	**5,491,048**		**TOTAL RESOURCES**	**5,285,506**	**5,566,774**	**5,566,774**	**5,566,774**
				PERSONAL SERVICES				
907,736	950,560	1,045,434	6101100	SALARIES	1,033,615	1,085,933	1,085,933	1,085,933
86,349	82,722	77,443	6102001	PART TIME & SEASONAL SALARIES	46,338	73,838	73,838	73,838
42,270	48,159	52,359	6103012	OVERTIME, CITY EMPLOYEES	57,389	55,349	55,349	55,349
76,980	80,441	89,907	6105011	FICA/MEDICARE	84,621	92,957	92,957	92,957
17,347	24,274	29,353	6105012	WORKERS' COMP	24,619	32,201	32,201	32,201
2,074	4,197	4,651	6105014	OR PAID FAMILY LEAVE	4,351	4,860	4,860	4,860
195,339	189,979	222,441	6106011	MEDICAL & DENTAL INSURANCE	220,540	274,681	274,681	274,681

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
492	477	521	6106012	LIFE INSURANCE	500	501	501	501
1,682	1,703	2,542	6106013	LONG-TERM DISABILITY INS.	2,029	2,208	2,208	2,208
234,466	247,842	273,686	6106014	RETIREMENT	218,981	320,332	320,332	320,332
1,564,735	1,630,353	1,798,337		TOTAL PERSONAL SERVICES	1,692,983	1,942,860	1,942,860	1,942,860
				MATERIALS & SERVICES				
130,922	89,612	247,634	6201119	MISC. CONTRACTED SERVICES	200,000	346,100	406,100	406,100
12,064	13,707	17,500	6201121	SAMPLING/TESTING SERVICES	17,500	17,500	17,500	17,500
0	630	0	6201152	LEGAL SERVICES	0	0	0	0
17,799	26,535	23,620	6201153	GEOGRAPHICAL INFO SYS SUPPORT	23,455	22,675	22,675	22,675
9,188	9,078	9,500	6202099	MISC. PERMITS	9,500	9,700	9,700	9,700
26,172	29,591	48,985	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	55,882	70,750	70,750	70,750
39,296	52,912	69,622	6202110	INFORMATION TECHNOLOGY SUPP	62,621	56,700	56,700	56,700
113,295	134,201	144,000	6203001	ELECTRIC POWER	130,000	150,000	150,000	150,000
1,802	1,536	2,000	6203010	NATURAL GAS	2,000	2,000	2,000	2,000
0	388	1,500	6203015	GARBAGE DISPOSAL	1,500	1,500	1,500	1,500
15,390	16,305	16,000	6203020	TELEPHONE	16,000	16,000	16,000	16,000
28,692	30,639	33,000	6204010	MERCHANT FEES	31,972	33,250	33,250	33,250
35,464	62,377	130,000	6205007	WATER CONSERVATION	130,000	260,000	260,000	260,000
7,554	10,895	14,200	6206002	TRAINING	14,200	15,000	15,000	15,000
129	99	300	6206003	MEETINGS	300	300	300	300
0	593	1,500	6206004	RECRUITMENT AND TESTING	1,000	3,000	3,000	3,000
2,298	4,160	3,000	6206005	MEMBERSHIP & DUES	3,000	3,000	3,000	3,000
116	320	0	6206006	BOOKS AND PERIODICALS	61	0	0	0
4,240	2,955	7,150	6206007	SAFETY	7,150	6,500	6,500	6,500
58,340	70,051	79,500	6209010	INSURANCE AND BONDS	79,553	82,700	82,700	82,700
2,323	1,398	3,500	6209030	UNIFORMS & CLOTHING	4,000	5,000	5,000	5,000
2,557	5,088	0	6210001	BUILDING MAINTENANCE	8,000	0	0	0
153,133	292,597	184,000	6210010	SYSTEM MAINTENANCE	210,000	234,000	234,000	234,000
25,000	2,060	45,000	6210011	SYSTEM MAINTENANCE - EMERGEN	45,000	45,000	45,000	45,000
1,258	802	1,500	6211020	MAINTENANCE/LEASE-OFFICE EQUI	1,500	0	0	0

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
9,610	9,851	0	6211025	EQUIPMENT (< 5,000)	9,283	15,000	15,000	15,000
19,698	13,725	21,440	6211040	PUMP STATION MAINTENANCE	35,000	40,300	40,300	40,300
45,968	51,204	37,100	6211050	TREATMENT PLANT MAINTENANCE	37,000	50,860	50,860	50,860
32,542	22,205	35,500	6221001	GASOLINE, FUEL, OILS	35,000	38,150	38,150	38,150
83,721	121,252	98,716	6221013	VEHICLE REPAIR & OPERATION	102,464	97,063	97,063	97,063
4,849	3,317	5,100	6222001	LABORATORY SUPPLIES	5,100	6,000	6,000	6,000
42,919	49,312	62,000	6222010	CHEMICALS	62,000	78,000	78,000	78,000
2,109	2,753	10,550	6229001	OTHER SUPPLIES	10,000	10,550	10,550	10,550
4,995	5,319	5,772	6260001	EMPLOYEE WELLNESS	5,772	6,801	6,801	6,801
933,444	1,137,467	1,359,189		TOTAL MATERIALS & SERVICES	1,355,813	1,723,399	1,783,399	1,783,399
				CAPITAL OUTLAY				
81,878	0	0	6310101	OTHER VEHICLES	0	0	0	0
21,793	160,185	70,000	6320201	OTHER EQUIPMENT (CAPITAL)	45,000	183,000	183,000	183,000
0	39,423	0	6340106	MASTER PLANS	0	0	0	0
0	0	60,000	6340209	OTHER CONSTRUCTION	5,000	60,000	60,000	60,000
103,670	199,608	130,000		TOTAL CAPITAL OUTLAY	50,000	243,000	243,000	243,000
				DEBT SERVICE				
5,500	3,843	2,124	6412019	INTEREST PMTS - CAPITAL LEASE	2,124	0	0	0
309	203	204	6412087	INTEREST PMTS - LEASE ASSET	77	0	0	0
45,172	46,830	57,876	6452019	PRINCIPAL PMTS - CAPITAL LEASE	57,876	0	0	0
531	637	637	6452087	PRINCIPAL PMTS - LEASE ASSET	794	0	0	0
51,512	51,512	60,841		TOTAL DEBT SERVICE	60,871	0	0	0
				TRANSFERS				
36,058	37,140	38,254	6601120	TRANSFER TO LINCOLN SQ CENTER	38,254	39,784	39,784	39,784
1,250,000	1,100,000	1,300,000	6601232	TRF TO WATER CAPITAL FUND	1,300,000	1,000,000	1,000,000	1,000,000
455,000	441,603	0	6601233	TRANSFER TO WATER BONDS - 2007	0	0	0	0
256,490	264,185	272,111	6602111	TRANSFER TO CITY HALL OPR	272,111	282,995	282,995	282,995
1,997,548	1,842,928	1,610,365		TOTAL TRANSFERS	1,610,365	1,322,779	1,322,779	1,322,779
4,650,910	**4,861,868**	**4,958,732**		**TOTAL EXPENDITURES**	**4,770,032**	**5,232,038**	**5,292,038**	**5,292,038**

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				CONTINGENCY/FUND BALANCE				
0	0	532,316	6780001	CONTINGENCIES	0	334,736	274,736	274,736
680,262	493,315	0	6800502	UNAPPROPRIATED FUND BALANCE	515,474	0	0	0
680,262	493,315	532,316		TOTAL CONTINGENCY/FUND BALANCE	515,474	334,736	274,736	274,736
680,262	**493,315**	**532,316**		**TOTAL ENDING FUND BALANCE**	**515,474**	**334,736**	**274,736**	**274,736**
-134,232	*-186,947*	*39,001*		*Excess of Resources over Expenditures*	*22,159*	*-180,738*	*-240,738*	*-240,738*

City of Lincoln City
Water Operations Financial Plan
FY2025-26 Budget

	Actual	Actual	Actual	Actual	Actual	Estimated	Adopted	Projected					
	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	
Rate Increase	*0.0%*	*0.0%*	*4.0%*	*6.0%*	*5.0%*	*5.0%*	*6.0%*						
Revenue Increase	-1.3%	3.5%	2.0%	7.8%	3.5%	3.4%	6.0%	*6.0%*	*6.0%*	*6.0%*	*6.00%*	*6.00%*	
REVENUES													
CHARGES FOR SERVICES	3,802,650	3,935,692	4,015,005	4,329,329	4,482,954	4,635,114	4,913,200	5,207,992	5,520,472	5,851,700	6,202,802	6,574,970	
OTHER CHARGES FOR SERVICES	36,166	4,248	37,462	32,259	33,303	29,420	30,600	31,518	31,518	32,464	32,464	33,437	*3%*
METER INSTALLATION	50,837	74,774	112,271	83,837	70,180	93,252	90,000	92,700	95,481	98,345	101,296	104,335	*3%*
GRANT - SALMON DRIFT CREEK	30,000	0	56,939	0	31,000	4,300	0	0	0	0	0	0	
MISCELLANEOUS REVENUE	60,735	10,216	12,295	71,253	57,484	30,105	17,500	18,025	18,566	19,123	19,696	20,287	*3%*
TOTAL REVENUE	3,980,388	4,024,930	4,233,971	4,516,677	4,674,921	4,792,191	5,051,300	5,350,235	5,666,036	6,001,632	6,356,258	6,733,029	
EXPENDITURES													
SALARIES	914,610	929,679	916,596	1,036,355	1,081,440	1,137,342	1,215,120	1,263,725	1,314,274	1,366,845	1,421,519	1,478,379	*4%*
BENEFITS	558,591	565,542	512,750	528,380	548,912	555,641	727,740	771,404	817,689	866,750	918,755	973,880	*6%*
PERS Match	57,008	163,560	0	0	0	0	0	0	0	0	0	0	
OPERATIONS	776,390	688,340	922,595	933,444	1,106,467	1,355,813	1,783,399	1,836,901	1,892,008	1,948,768	2,007,231	2,067,448	*3%*
Salmon Drift Creek Passthrough	0	30,000	26,939	0	31,000	0	0	0	0	0	0	0	
TRANSFERS - General, L Square, %	267,722	275,754	284,027	292,548	301,325	310,365	322,779	332,462	342,436	352,709	363,291	374,189	*3%*
OPERATING EXPENDITURES	2,574,320	2,652,875	2,662,907	2,790,727	3,069,145	3,359,161	4,049,038	4,204,493	4,366,407	4,535,072	4,710,795	4,893,897	
Operating percent change	*10.3%*	*3.1%*	*0.4%*	*4.8%*	*10.0%*	*9.4%*	*20.5%*	*3.8%*	*3.9%*	*3.9%*	*3.9%*	*3.9%*	
CAPITAL	49,687	15,731	6,309	103,670	199,608	50,000	243,000	100,000	100,000	100,000	100,000	100,000	
CAPITAL LEASE	50,672	50,672	50,672	50,672	50,672	60,000	0	0	0	0	0	0	
DEBT SERVICE / ASSET ROU	0	0	840	840	840	871	0	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	1,000,000	1,000,000	1,200,000	1,300,000	1,600,000	1,900,000	
TRANSFERS - BONDS	460,000	450,000	450,000	455,000	441,603	0	0	0	0	0	0	0	
TOTAL EXPENDITURES	4,034,679	4,169,279	4,170,728	4,650,910	4,861,868	4,770,032	5,292,038	5,304,493	5,666,407	5,935,072	6,410,795	6,893,897	
CHANGE TO FUND BALANCE	**-54,292**	**-144,349**	**63,243**	**-134,232**	**-186,947**	**22,159**	**-240,738**	**45,742**	**-370**	**66,559**	**-54,538**	**-160,868**	
BEGINNING BALANCE	949,892	895,600	751,251	814,494	680,261	493,315	515,474	274,736	320,478	320,108	386,667	332,129	
ENDING FUND BALANCE	**895,600**	**751,251**	**814,494**	**680,261**	**493,315**	**515,474**	**274,736**	**320,478**	**320,108**	**386,667**	**332,129**	**171,261**	
Percent of Operational Expenditure	*34.8%*	*28.3%*	*30.6%*	*24.4%*	*16.1%*	*15.3%*	*6.8%*	*7.6%*	*7.3%*	*8.5%*	*7.1%*	*3.5%*	

Note *: Ending fund balance includes approximately \$694K in accounts receivable and \$247K in inventory*

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				INTER-GOVERNMENTAL				
0	0	300,000	4301850	FEMA REIMBURSEMENT	0	0	0	0
0	0	0	4302000	STATE GRANTS	0	2,700,000	2,700,000	2,700,000
0	0	300,000		TOTAL INTER-GOVERNMENTAL	0	2,700,000	2,700,000	2,700,000
				MISCELLANEOUS REVENUE				
51,204	61,227	35,000	4610001	INTEREST ALLOCATED	75,804	50,000	50,000	50,000
51,204	61,227	35,000		TOTAL MISCELLANEOUS REVENUE	75,804	50,000	50,000	50,000
				TRANSFERS IN				
1,250,000	1,100,000	1,300,000	4701770	TRANSFER FROM WATER FUND	1,300,000	1,000,000	1,000,000	1,000,000
1,250,000	1,100,000	1,300,000		TOTAL TRANSFERS IN	1,300,000	1,000,000	1,000,000	1,000,000
				BEGINNING FUND BALANCE				
3,018,130	1,858,940	1,891,839	4890010	BEGINNING BALANCE	1,963,784	1,526,279	1,526,279	1,526,279
3,018,130	1,858,940	1,891,839		TOTAL BEGINNING FUND BALANCE	1,963,784	1,526,279	1,526,279	1,526,279
4,319,334	**3,020,167**	**3,526,839**		**TOTAL RESOURCES**	**3,339,588**	**5,276,279**	**5,276,279**	**5,276,279**
				CAPITAL OUTLAY				
2,210,329	1,056,383	2,864,432	6340202	WATER SYSTEM CONSTRUCTION	1,812,000	3,400,000	3,400,000	3,400,000
243,620	0	0	6340251	WATER PLANT IMPROVEMENTS	0	0	0	0
0	0	0	6340401	LAND PURCHASED	0	1,871,279	1,871,279	1,871,279
0	0	657,407	6370400	CONTINGENCY - CAPITAL	0	0	0	0
2,453,948	1,056,383	3,521,839		TOTAL CAPITAL OUTLAY	1,812,000	5,271,279	5,271,279	5,271,279
				TRANSFERS				
6,446	0	5,000	6601193	TRANSFER TO % FOR ARTS	1,309	5,000	5,000	5,000
6,446	0	5,000		TOTAL TRANSFERS	1,309	5,000	5,000	5,000
2,460,394	**1,056,383**	**3,526,839**		**TOTAL EXPENDITURES**	**1,813,309**	**5,276,279**	**5,276,279**	**5,276,279**
				CONTINGENCY/FUND BALANCE				
1,858,940	1,963,784	0	6800502	UNAPPROPRIATED FUND BALANCE	1,526,279	0	0	0
1,858,940	1,963,784	0		TOTAL CONTINGENCY/FUND BALANCE	1,526,279	0	0	0
1,858,940	**1,963,784**	**0**		**TOTAL ENDING FUND BALANCE**	**1,526,279**	**0**	**0**	**0**

City of Lincoln City
Water Capital Financial Plan (232)
FY2025-26 Budget

	Actual FY19-20	Actual FY20-21	Actual FY21-22	Actual FY22-23	Actual FY23-24	Estimate FY24-25	Adopted FY25-26
REVENUES							
INTEREST	42,175	11,157	20,792	51,204	61,227	75,804	50,000
STATE GRANT - ARPA funds	0	0	232,861	0	0	0	0
FEDERAL FUNDS	0	0	0	0	0	0	2,700,000
MISCELLANEOUS	0	0	0	0	0	0	0
TRANSFER WATER OPERATIONS	900,000	1,000,000	1,000,000	1,250,000	1,100,000	1,300,000	1,000,000
TOTAL REVENUES	**942,175**	**1,011,157**	**1,253,653**	**1,301,204**	**1,161,227**	**1,375,804**	**3,750,000**
EXPENDITURES							
WATER SYSTEM CONSTRUCITON	1,012,756	21,900	651,326	2,453,948	1,056,383	1,812,000	3,400,000
LAND SOURCE WATER PROTECTION	0	0	0	0	0	0	1,871,279
TRF % FOR ARTS	3,225	0	0	6,446	0	1,309	5,000
TOTAL EXPENDITURES	1,015,981	21,900	651,326	2,460,394	1,056,383	1,813,309	5,276,279
CHANGE TO FUND BALANCE	**-73,806**	**989,257**	**602,327**	**-1,159,190**	**104,844**	**-437,505**	**-1,526,279**
BEGINNING BALANCE	1,500,352	1,426,546	2,415,803	3,018,130	1,858,940	1,963,784	1,526,279
ENDING FUND BALANCE	**1,426,546**	**2,415,803**	**3,018,130**	**1,858,940**	**1,963,784**	**1,526,279**	**0**

	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26
# 19002 SE Oar/19th & Lee Pumpstation	4,835		139,858	1,155,076	252,882	0	0
# 21004 Water Meter Radio Read			59,422	579,055	629,295	1,510,000	200,000
# 23004 Surf Reservoir/Springlake Pump Station				36,180	33,973	300,000	2,700,000
# 20006 SE 51st Water (also in fund 233)					25,956	0	0
# 24005 Generator and pad for NE 26th & Quay						2,000	500,000
# 23014 Emergency Waterline Relocation 29th St				19,558	114,276	0	0
Total Fund 232	1,015,981	21,900	651,326	2,453,948	1,056,383	1,812,000	3,400,000

233-000-SDC RE-IMBURSEMENT WATER

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				CHARGES FOR SERVICES				
128,792	101,394	110,000	4404101	REIMBURSE FEE - INSIDE	127,000	120,000	120,000	120,000
128,792	101,394	110,000		TOTAL CHARGES FOR SERVICES	127,000	120,000	120,000	120,000
				MISCELLANEOUS REVENUE				
19,819	39,996	34,000	4610001	INTEREST ALLOCATED	42,708	35,000	35,000	35,000
19,819	39,996	34,000		TOTAL MISCELLANEOUS REVENUE	42,708	35,000	35,000	35,000
				BEGINNING FUND BALANCE				
616,696	765,306	897,466	4890010	BEGINNING BALANCE	906,696	1,031,404	1,031,404	1,031,404
616,696	765,306	897,466		TOTAL BEGINNING FUND BALANCE	906,696	1,031,404	1,031,404	1,031,404
765,306	**906,696**	**1,041,466**		**TOTAL RESOURCES**	**1,076,404**	**1,186,404**	**1,186,404**	**1,186,404**
				CAPITAL OUTLAY				
0	0	1,041,466	6340202	WATER SYSTEM CONSTRUCTION	45,000	950,000	985,000	985,000
0	0	0	6370400	CONTINGENCY - CAPITAL	0	236,404	201,404	201,404
0	0	1,041,466		TOTAL CAPITAL OUTLAY	45,000	1,186,404	1,186,404	1,186,404
0	**0**	**1,041,466**		**TOTAL EXPENDITURES**	**45,000**	**1,186,404**	**1,186,404**	**1,186,404**
				CONTINGENCY/FUND BALANCE				
765,306	906,696	0	6800502	UNAPPROPRIATED FUND BALANCE	1,031,404	0	0	0
765,306	906,696	0		TOTAL CONTINGENCY/FUND BALANCE	1,031,404	0	0	0
765,306	**906,696**	**0**		**TOTAL ENDING FUND BALANCE**	**1,031,404**	**0**	**0**	**0**
148,611	*141,390*	*-897,466*		*Excess of Resources over Expenditures*	*124,708*	*-1,031,404*	*-1,031,404*	*-1,031,404*

City of Lincoln City
Water SDC Reimb Financial Plan (233)
FY2025-26 Budget

	Actual FY19-20	Actual FY20-21	Actual FY21-22	Actual FY22-23	Actual FY23-24	Estimate FY25-26	Adopted FY25-26
REVENUES							
SDC Fees	133,114	116,458	137,235	128,792	101,394	127,000	120,000
Miscellaneous	1,700	0	0	0	0	0	0
Interest on Investments	7,772	3,441	3,145	19,819	39,996	42,708	35,000
TOTAL REVENUES	**142,586**	**119,899**	**140,380**	**148,611**	**141,390**	**169,708**	**155,000**
EXPENDITURES							
Capital Outaly	309,892	0	19,900	0	0	45,000	985,000
TOTAL EXPENDITURES	309,892	0	19,900	0	0	45,000	985,000
CHANGE TO FUND BALANCE	**-167,305**	**119,899**	**120,480**	**148,611**	**141,390**	**124,708**	**-830,000**
BEGINNING BALANCE	543,622	376,316	496,215	616,696	765,306	906,696	1,031,404
ENDING FUND BALANCE	**376,316**	**496,215**	**616,696**	**765,306**	**906,696**	**1,031,404**	**201,404**

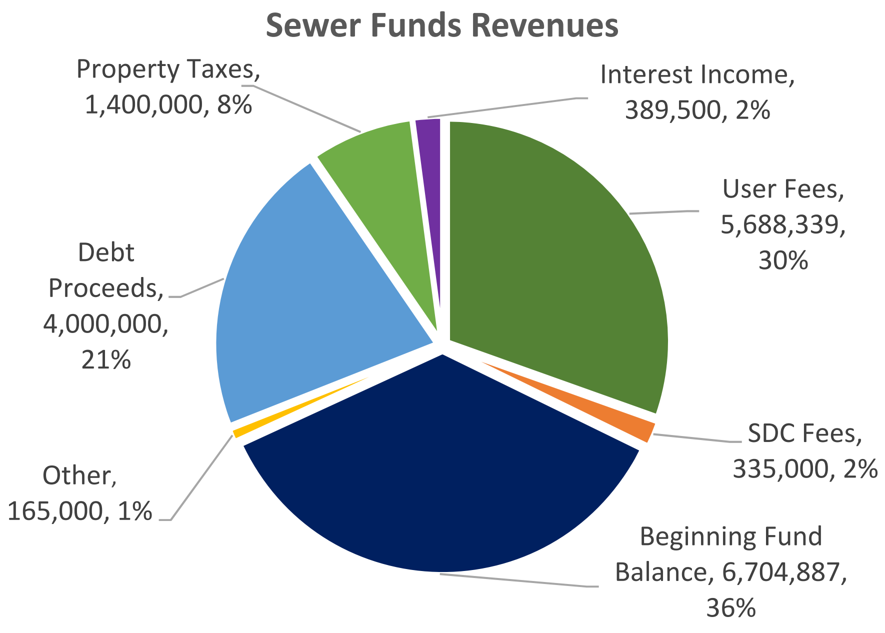
	Estimate FY25-26	Adopted FY25-26
# 2006 SE 51st Water	10,000	350,000
# 24020 WDLR (Holmes to 28th)	35,000	35,000
# 24020 WDLR (Holmes to 36th)		50,000
NE 17th St Water Line Replace		550,000

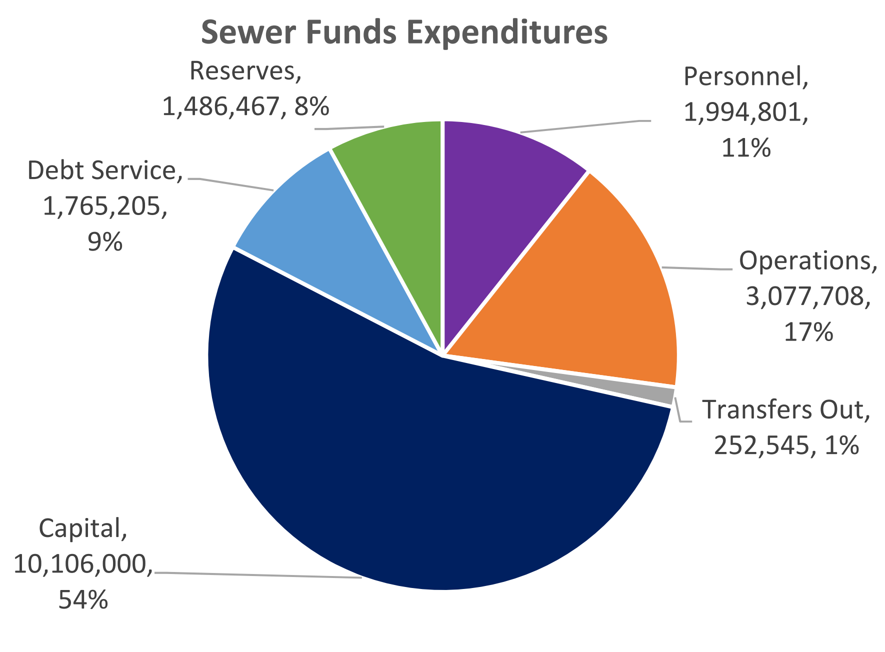
ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				CHARGES FOR SERVICES				
49,015	38,654	43,000	4404111	IMPROVEMENT FEE-INSIDE	50,726	48,000	48,000	48,000
49,015	38,654	43,000		TOTAL CHARGES FOR SERVICES	50,726	48,000	48,000	48,000
				MISCELLANEOUS REVENUE				
9,277	18,206	15,000	4610001	INTEREST ALLOCATED	17,500	15,000	15,000	15,000
9,277	18,206	15,000		TOTAL MISCELLANEOUS REVENUE	17,500	15,000	15,000	15,000
				BEGINNING FUND BALANCE				
293,307	351,598	404,561	4890010	BEGINNING BALANCE	408,459	476,685	476,685	476,685
293,307	351,598	404,561		TOTAL BEGINNING FUND BALANCE	408,459	476,685	476,685	476,685
351,598	**408,459**	**462,561**		**TOTAL RESOURCES**	**476,685**	**539,685**	**539,685**	**539,685**
				CAPITAL OUTLAY				
0	0	462,561	6340202	WATER SYSTEM CONSTRUCTION	0	539,685	539,685	539,685
0	0	462,561		TOTAL CAPITAL OUTLAY	0	539,685	539,685	539,685
0	**0**	**462,561**		**TOTAL EXPENDITURES**	**0**	**539,685**	**539,685**	**539,685**
				CONTINGENCY/FUND BALANCE				
351,598	408,459	0	6800502	UNAPPROPRIATED FUND BALANCE	476,685	0	0	0
351,598	408,459	0		TOTAL CONTINGENCY/FUND BALANCE	476,685	0	0	0
351,598	**408,459**	**0**		**TOTAL ENDING FUND BALANCE**	**476,685**	**0**	**0**	**0**
58,292	*56,860*	*-404,561*		*Excess of Resources over Expenditures*	*68,226*	*-476,685*	*-476,685*	*-476,685*

City of Lincoln City
Water SDC Expansion Financial Plan (234)
FY2025-26 Budget

	Actual FY19-20	Actual FY20-21	Actual FY21-22	Actual FY22-23	Actual FY23-24	Estimate FY24-25	Adopted FY25-26
REVENUES							
SDC FEES	51,955	44,379	52,302	49,015	38,654	50,727	48,000
INTERST	3,464	1,704	1,518	9,277	18,206	17,500	15,000
TOTAL REVENUES	**55,419**	**46,083**	**53,820**	**58,292**	**56,860**	**68,227**	**63,000**
EXPENDITURES							
MASTER PLANS	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0	539,685
TRANSFER TO BOND FUND	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0	539,685
CHANGE TO FUND BALANCE	**55,419**	**46,083**	**53,820**	**58,292**	**56,860**	**68,227**	**-476,685**
BEGINNING FUND BALANCE	137,984	193,403	239,486	293,306	351,598	408,458	476,685
ENDING FUND BALANCE	**193,403**	**239,486**	**293,306**	**351,598**	**408,458**	**476,685**	**0**

25008 SE Mast Water Line (Lee Reservoir to Port) 539,685





Sewer Funds at a Glance

The Budget includes the following:

- Budget includes a 6% rate increase
- Sewer funds are supported by sewer rates, fees, and sewer system development charges
- Debt service is paid by property taxes.
- Debt proceeds of $4,000,000 to fund Infiltration and Inflow projects
- Transfer from the Sewer operations fund to the Sewer capital fund = $1,000,000.

Sewer Projects include:

- Continuing work on the Wastewater Facilities Plan to define and prioritize capital needs: $300,000
- SE 2nd Street Inflow and Infiltration Reduction: $6,000,000
- Nelscott Force Main Replacement, phase 2: $2,600,000.
- Grit Handling Station: $400,000
- Complete Holmes Road Pump Station Upgrade: $200,000
- Replace Septage Acceptance Plant (design): $200,000
- Sailor Jack Pump Station Upgrade (design): $100,000
- Wecoma Pump Station Upgrade (design): $80,000
- Canyon Park Pump Station Generator Replacement: $100,000

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				CHARGES FOR SERVICES				
4,980,886	5,188,192	5,486,270	4403001	UTILITIES FEES	5,366,065	5,688,189	5,688,189	5,688,189
1,979	100	2,000	4405020	INSPECTION FEES	150	150	150	150
4,982,865	5,188,292	5,488,270		TOTAL CHARGES FOR SERVICES	5,366,215	5,688,339	5,688,339	5,688,339
				MISCELLANEOUS REVENUE				
152,161	150,438	135,000	4601910	OTHER REVENUE	162,008	165,000	165,000	165,000
76,729	151,445	125,000	4610001	INTEREST ALLOCATED	115,186	110,000	110,000	110,000
25,971	38,549	0	4650005	SALE OF EQUIPMENT	1,940	0	0	0
26,000	0	0	4690010	INSURANCE CLAIMS/REFUNDS	0	0	0	0
280,861	340,432	260,000		TOTAL MISCELLANEOUS REVENUE	279,134	275,000	275,000	275,000
				BEGINNING FUND BALANCE				
2,157,555	2,743,328	2,400,211	4890010	BEGINNING BALANCE	2,400,211	1,105,292	1,105,292	1,105,292
2,157,555	2,743,328	2,400,211		TOTAL BEGINNING FUND BALANCE	2,400,211	1,105,292	1,105,292	1,105,292
7,421,281	**8,272,053**	**8,148,481**		**TOTAL RESOURCES**	**8,045,560**	**7,068,631**	**7,068,631**	**7,068,631**
				PERSONAL SERVICES				
876,229	931,882	1,071,841	6101100	SALARIES	1,050,375	1,123,128	1,123,128	1,123,128
32,704	33,135	67,554	6102001	PART TIME & SEASONAL SALARIES	53,828	86,481	86,481	86,481
48,457	37,480	50,930	6103012	OVERTIME, CITY EMPLOYEES	41,500	48,134	48,134	48,134
71,609	75,139	91,061	6105011	FICA/MEDICARE	85,232	96,217	96,217	96,217
19,615	24,719	30,646	6105012	WORKERS' COMP	25,615	33,590	33,590	33,590
1,905	3,906	4,712	6105014	OR PAID FAMILY LEAVE	4,340	5,031	5,031	5,031
186,090	205,427	247,923	6106011	MEDICAL & DENTAL INSURANCE	245,144	282,516	282,516	282,516
477	497	545	6106012	LIFE INSURANCE	525	523	523	523
1,571	1,709	2,494	6106013	LONG-TERM DISABILITY INS.	2,198	2,246	2,246	2,246
185,426	201,743	242,025	6106014	RETIREMENT	235,528	316,935	316,935	316,935
0	0	0	6108001	RELOCATION ALLOW/HIRING BONU	0	0	0	0
1,424,083	1,515,636	1,809,731		TOTAL PERSONAL SERVICES	1,744,285	1,994,801	1,994,801	1,994,801
				MATERIALS & SERVICES				
125,717	144,960	632,172	6201119	MISC. CONTRACTED SERVICES	450,000	456,100	481,100	481,100
17,645	31,666	45,000	6201121	SAMPLING/TESTING SERVICES	45,000	29,500	29,500	29,500

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25		ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
3,512	0	0	6201152 LEGAL SERVICES	0	0	0	0
17,799	26,535	23,620	6201153 GEOGRAPHICAL INFO SYS SUPPORT	23,455	22,675	22,675	22,675
20,337	19,392	61,800	6202099 MISC. PERMITS	40,000	51,800	51,800	51,800
17,119	20,641	31,250	6202102 COMPUTER SOFTWARE/SUBSCRIPTI	31,250	21,850	21,850	21,850
39,296	52,912	69,622	6202110 INFORMATION TECHNOLOGY SUPP	62,621	56,700	56,700	56,700
414,829	475,834	505,736	6203001 ELECTRIC POWER	547,941	550,000	550,000	550,000
1,709	1,523	2,200	6203010 NATURAL GAS	2,200	2,500	2,500	2,500
0	3,411	12,000	6203015 GARBAGE DISPOSAL	12,000	12,000	12,000	12,000
26,522	17,518	20,000	6203020 TELEPHONE	20,000	20,000	20,000	20,000
19,128	20,426	20,000	6204010 MERCHANT FEES	20,000	20,000	20,000	20,000
11,427	18,481	27,800	6206002 TRAINING	25,000	30,000	30,000	30,000
523	253	500	6206003 MEETINGS	500	500	500	500
730	247	0	6206004 RECRUITMENT AND TESTING	30	0	0	0
5,160	4,084	3,050	6206005 MEMBERSHIP & DUES	5,000	3,050	3,050	3,050
202	23	100	6206006 BOOKS AND PERIODICALS	100	100	100	100
4,943	10,416	13,000	6206007 SAFETY	13,000	20,500	20,500	20,500
323	491	1,000	6209001 POSTAGE, SHIPPING, METER LEASE	500	1,000	1,000	1,000
119,313	140,658	158,100	6209010 INSURANCE AND BONDS	153,544	159,700	159,700	159,700
0	0	5,000	6209020 NATURAL DISASTER EMERGENCY	5,000	11,000	11,000	11,000
2,219	3,740	4,400	6209030 UNIFORMS & CLOTHING	4,400	5,500	5,500	5,500
9,839	21,027	45,000	6210001 BUILDING MAINTENANCE	45,000	77,000	77,000	77,000
61,602	135,092	50,000	6210010 SYSTEM MAINTENANCE	50,000	350,000	350,000	350,000
238,856	294,927	325,000	6210015 SLUDGE REMOVAL	325,000	350,000	350,000	350,000
11,150	38,577	0	6210025 INFILTRATION & INFLOW MAINT	3,391	0	0	0
1,305	1,049	3,500	6211020 MAINTENANCE/LEASE-OFFICE EQUI	1,204	1,400	1,400	1,400
2,206	19,702	0	6211025 EQUIPMENT (< 5,000)	667	0	0	0
129,760	263,468	175,000	6211040 PUMP STATION MAINTENANCE	200,000	224,000	224,000	224,000
178,280	149,666	194,000	6211050 TREATMENT PLANT MAINTENANCE	194,000	339,000	339,000	339,000
29,975	38,126	36,000	6221001 GASOLINE, FUEL, OILS	30,000	36,000	36,000	36,000
73,283	67,444	64,776	6221013 VEHICLE REPAIR & OPERATION	70,837	67,103	67,103	67,103
11,846	8,517	27,000	6222001 LABORATORY SUPPLIES	27,000	27,000	27,000	27,000
92,434	98,842	120,000	6222010 CHEMICALS	120,000	120,000	120,000	120,000

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
4,584	7,091	7,000	6229001	OTHER SUPPLIES	7,000	7,000	7,000	7,000
3,569	3,378	3,763	6260001	EMPLOYEE WELLNESS	3,763	4,730	4,730	4,730
1,697,139	2,140,116	2,687,389		TOTAL MATERIALS & SERVICES	2,539,403	3,077,708	3,102,708	3,102,708
				CAPITAL OUTLAY				
0	0	190,000	6310001	AUTOMOBILES	155,000	0	0	0
111,374	0	0	6310101	OTHER VEHICLES	0	0	0	0
5,070	159,159	295,500	6320201	OTHER EQUIPMENT (CAPITAL)	262,055	276,000	276,000	276,000
116,444	159,159	485,500		TOTAL CAPITAL OUTLAY	417,055	276,000	276,000	276,000
				DEBT SERVICE				
7,040	5,026	0	6412018	INTEREST PMTS - CAPITAL LEASE	0	0	0	0
309	203	77	6412087	INTEREST PMTS - LEASE ASSET	77	0	0	0
48,046	119,974	0	6452018	PRINCIPAL PMTS - CAPITAL LEASE	0	0	0	0
531	637	763	6452087	PRINCIPAL PMTS - LEASE ASSET	763	0	0	0
55,926	125,840	840		TOTAL DEBT SERVICE	840	0	0	0
				TRANSFERS				
36,058	37,140	38,254	6601120	TRANSFER TO LINCOLN SQ CENTER	38,254	39,784	39,784	39,784
0	0	661	6601193	TRANSFER TO % FOR ARTS	661	0	0	0
1,160,000	1,700,000	2,000,000	6601252	TRF TO SEWER CAPITAL FUND	2,000,000	1,000,000	1,000,000	1,000,000
188,302	193,951	199,770	6602111	TRANSFER TO CITY HALL OPR	199,770	207,761	207,761	207,761
1,384,360	1,931,091	2,238,685		TOTAL TRANSFERS	2,238,685	1,247,545	1,247,545	1,247,545
4,677,953	**5,871,842**	**7,222,145**		**TOTAL EXPENDITURES**	**6,940,268**	**6,596,054**	**6,621,054**	**6,621,054**
				CONTINGENCY/FUND BALANCE				
0	0	926,336	6780001	CONTINGENCIES	0	472,577	447,577	447,577
2,743,328	2,400,211	0	6800502	UNAPPROPRIATED FUND BALANCE	1,105,292	0	0	0
2,743,328	2,400,211	926,336		TOTAL CONTINGENCY/FUND BALANCE	1,105,292	472,577	447,577	447,577
2,743,328	**2,400,211**	**926,336**		**TOTAL ENDING FUND BALANCE**	**1,105,292**	**472,577**	**447,577**	**447,577**
585,772	*-343,117*	*-1,473,875*		*Excess of Resources over Expenditures*	*-1,294,919*	*-632,715*	*-657,715*	*-657,715*

City of Lincoln City
Sewer Operations Financial Plan
FY2025-26 Budget

Rate Increase	*7.5%*	*4.0%*	*6.0%*	*5.0%*	*5.0%*	*6.0%*					
Pct Increase Charges	*13.1%*	*0.8%*	*7.4%*	*4.2%*	*3.4%*	*6.0%*	*6.0%*	*6.0%*	*6.0%*	*6.0%*	*6.0%*

	Actual	Actual	Actual	Actual	Estimate	Adopted	Projected					
	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	
REVENUES												
CHARGES FOR SERVICES	4,600,289	4,637,555	4,980,886	5,188,292	5,366,215	5,688,339	6,029,639	6,391,418	6,774,903	7,181,397	7,612,281	
OTHER STATE ALLOCATION	17,856	0	0	0	0	0	0	0	0	0	0	
MISCELLANEOUS REVENUE	190,178	128,977	282,839	340,432	279,134	275,000	283,250	291,748	300,500	309,515	318,800	*3.0%*
TOTAL REVENUE	4,808,323	4,766,532	5,263,725	5,528,725	5,645,349	5,963,339	6,312,889	6,683,165	7,075,403	7,490,912	7,931,081	
EXPENDITURES												
SALARIES	914,975	894,153	908,933	1,002,496	1,145,703	1,257,743	1,308,053	1,360,375	1,414,790	1,471,381	1,530,237	*4.0%*
BENEFITS	548,235	492,374	515,150	513,141	598,582	737,058	781,281	828,158	877,848	930,519	986,350	*6.0%*
PERS Match	144,128	0	0	0	0	0	0	0	0	0	0	
OPERATIONS	1,587,928	1,651,179	1,697,139	2,140,116	2,539,403	3,102,708	2,914,816	3,031,409	3,152,665	3,278,772	3,409,923	*4.0%*
TRANSFERS-General, L.Square	211,480	217,825	224,360	231,091	238,024	247,545	254,971	262,620	270,499	278,614	286,973	*3.0%*
OPERATING EXPENDITURES	3,406,747	3,255,530	3,345,582	3,886,843	4,521,712	5,345,054	5,259,122	5,482,563	5,715,802	5,959,286	6,213,482	
Operating percent change	12.6%	-4.4%	2.8%	16.2%	16.3%	18.2%	-1.6%	4.2%	4.3%	4.3%	4.3%	
CAPITAL	24,268	0	116,444	159,159	417,055	276,000	150,000	150,000	150,000	150,000	150,000	
CAPITAL LEASE	55,086	55,086	55,086	125,000	0	0	0	0	0	0	0	
ASSET ROU DEBT		840	840	840	840	0	0	0	0	0	0	
TRANSFERS - CAPITAL FUND	1,000,000	1,250,000	1,160,000	1,700,000	2,000,000	1,000,000	1,000,000	1,000,000	1,100,000	1,400,000	1,600,000	
TRANSFERS - % FOR ART	0	0	0	0	661	0	0	0	0	0	0	
TOTAL EXPENDITURES	4,486,101	4,561,457	4,677,953	5,871,842	6,940,268	6,621,054	6,409,122	6,632,563	6,965,802	7,509,286	7,963,482	
CHANGE TO FUND BALANCE	**322,222**	**205,075**	**585,772**	**-343,117**	**-1,294,919**	**-657,715**	**-96,233**	**50,603**	**109,601**	**-18,374**	**-32,401**	
BEGINNING BALANCE	1,630,258	1,952,480	2,157,555	2,743,328	2,400,211	1,105,292	447,577	351,344	401,947	511,547	493,173	
ENDING FUND BALANCE	**1,952,480**	**2,157,555**	**2,743,328**	**2,400,211**	**1,105,292**	**447,577**	**351,344**	**401,947**	**511,547**	**493,173**	**460,772**	
% of Operational Expenditures	*57.3%*	*66.3%*	*82.0%*	*61.8%*	*24.4%*	*8.4%*	*6.7%*	*7.3%*	*8.9%*	*8.3%*	*7.4%*	

***Note** : Ending fund balance includes approximately $853,000 in accounts receivable.*

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				FEDERAL GRANS ALLOC BY STATE				
969,735	0	0	4301810	FEDERAL GRANTS ALLOC BY STAT	0	0	0	0
969,735	0	0		TOTAL FEDERAL GRANS ALLOC BY ST	0	0	0	0
				INTER-GOVERNMENTAL				
48,662	0	0	4302000	STATE GRANTS	0	0	0	0
48,662	0	0		TOTAL INTER-GOVERNMENTAL	0	0	0	0
				MISCELLANEOUS REVENUE				
124,045	214,995	175,000	4610001	INTEREST ALLOCATED	232,026	230,000	230,000	230,000
124,045	214,995	175,000		TOTAL MISCELLANEOUS REVENUE	232,026	230,000	230,000	230,000
				OTHER RESOURCES				
0	0	0	4850010	DEBT FINANCING	0	4,000,000	0	0
0	0	0		TOTAL OTHER RESOURCES	0	4,000,000	0	0
				TRANSFERS IN				
1,160,000	1,700,000	2,000,000	4701780	TRANSFER FROM SEWER FUND	2,000,000	1,000,000	1,000,000	1,000,000
0	0	0	4701782	TRANSFER FROM SEWER SDC REIM	0	250,000	250,000	250,000
0	0	0	4701783	TRANSFER FROM SEWER SDC IMPR	0	50,000	50,000	50,000
1,160,000	1,700,000	2,000,000		TOTAL TRANSFERS IN	2,000,000	1,300,000	1,300,000	1,300,000
				BEGINNING FUND BALANCE				
4,043,223	4,970,711	4,940,209	4890010	BEGINNING BALANCE	4,940,209	5,207,266	5,207,266	5,207,266
4,043,223	4,970,711	4,940,209		TOTAL BEGINNING FUND BALANCE	4,940,209	5,207,266	5,207,266	5,207,266
6,345,664	**6,885,706**	**7,115,209**		**TOTAL RESOURCES**	**7,172,235**	**10,737,266**	**6,737,266**	**6,737,266**
				CAPITAL OUTLAY				
0	204,325	370,000	6310025	INFILTRATION & INFLOW MAINT	370,000	50,000	50,000	50,000
109,556	321,344	0	6320201	OTHER EQUIPMENT (CAPITAL)	0	0	0	0
294,842	1,035,946	3,958,253	6340203	SEWER SYSTEM CONSTRUCTION	839,969	8,900,000	3,300,000	3,300,000
408,631	383,882	1,458,188	6340219	PUMP STATION CONSTRUCTION	455,000	880,000	880,000	880,000
0	0	1,048,768	6370400	CONTINGENCY - CAPITAL	0	902,266	2,502,266	2,502,266
813,030	1,945,496	6,835,209		TOTAL CAPITAL OUTLAY	1,664,969	10,732,266	6,732,266	6,732,266

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				TRANSFERS				
550,000	0	0	6601111	TRANSFER TO GENERAL FUND	0	0	0	0
11,923	0	5,000	6601193	TRANSFER TO % FOR ARTS	0	5,000	5,000	5,000
0	0	225,000	6601253	TRANSFER TO SEWER SDC REIMB	250,000	0	0	0
0	0	50,000	6601254	TRF TO SEWER SDC IMPROVEMENT	50,000	0	0	0
561,923	0	280,000		TOTAL TRANSFERS	300,000	5,000	5,000	5,000
1,374,953	**1,945,496**	**7,115,209**		**TOTAL EXPENDITURES**	**1,964,969**	**10,737,266**	**6,737,266**	**6,737,266**
				CONTINGENCY/FUND BALANCE				
4,970,711	4,940,209	0	6800502	UNAPPROPRIATED FUND BALANCE	5,207,266	0	0	0
4,970,711	4,940,209	0		TOTAL CONTINGENCY/FUND BALANCE	5,207,266	0	0	0
4,970,711	**4,940,209**	**0**		**TOTAL ENDING FUND BALANCE**	**5,207,266**	**0**	**0**	**0**
927,489	*-30,502*	*-4,940,209*		*Excess of Resources over Expenditures*	*267,057*	*-5,207,266*	*-5,207,266*	*-5,207,266*

City of Lincoln City
Sewer Capital Financial Plan (252)
FY2025-26 Budget

	Actual FY19-20	Actual FY20-21	Actual FY21-22	Actual FY22-23	Actual FY23-24	Estimated FY24-25	Adopted FY25-26
REVENUES							
INTER-GOVERNMENTAL REVENUE (ARPA FUNDS)	0	0	785,536	1,018,397	0	0	0
INTEREST	27,437	9,157	18,796	124,045	214,995	232,026	230,000
TRF FROM SEWER OPERATIONS	800,000	1,000,000	1,250,000	1,160,000	1,700,000	2,000,000	1,000,000
TRF FROM SEWER REIMB SDC	0	0	0	0	0	0	250,000
TRF FROM SEWER IMPR SDC	0	0	0	0	0	0	50,000
TRF FROM GENERAL FUND	0	0	1,200,000	0	0	0	0
TOTAL REVENUES	**827,437**	**1,009,157**	**3,254,332**	**2,302,442**	**1,914,995**	**2,232,026**	**1,530,000**
EXPENDITURES							
OTHER CAPITAL	3,705	0	0	109,556	321,344	0	0
INFILTRATION & INFLOW MAINT					204,325	370,000	50,000
SEWER SYSTEM CONSTRUCTION	540,562	65,477	1,120,151	294,842	1,035,946	839,969	3,300,000
PUMPSTATION CONSTRUCTION	41,893	27,403	182,776	408,631	383,882	455,000	880,000
TRF TO % FOR ARTS	0	0	0	11,923	0	0	5,000
TRANSFER TO GENERAL FUND	0	0	0	550,000	0	0	0
TRANSFER TO SEWER SDC REIMB	0	0	0	0	0	250,000	0
TRANSFER TO SEWER SDC IMPR	0	2,250	0	0	0	50,000	0
TOTAL EXPENDITURES	586,160	95,129	1,302,926	1,374,953	1,945,496	1,964,969	4,235,000
CHANGE TO FUND BALANCE	**241,276**	**914,027**	**1,951,406**	**927,489**	**-30,502**	**267,057**	**-2,705,000**
BEGINNING BALANCE	936,513	1,177,790	2,091,817	4,043,223	4,970,711	4,940,209	5,207,266
ENDING FUND BALANCE	**1,177,790**	**2,091,817**	**4,043,223**	**4,970,711**	**4,940,209**	**5,207,266**	**2,502,266**

						Est FY24-25	FY25-26
Equipment Purchases	3,705			109,556	321,344		
100 MBPS Fiber Circuit WWTP			13,611				
# 18018 Wastewater Screwpress Install	292,994	21,907	387,012	115,775			
# 19001 Spyglass Pumpstation upgrade	41,893	26,440	135,242	304,124	7,178		
Access to Manholes							50,000
# 18003 Nelscott Force Main (Sewer funds)	247,568	2,323					
# 18003 Nelscott Force Main (ARPA Funds)			25,868	48,662	1,029,345	686,447	0
# 18003 Nelscott Force Main phase 2						53,522	2,600,000
# 19011 Ester Lee Pump Station (also in 253/254)		12,688					
# 21006 Variable Frequency Drives			85,130	90,119			
# 21011 NW Jetty Force Main			608,530	32,028			
# 23018 Wecoma Pumpstation Upgrade						20,000	80,000
Land purchase							100,000
Grit Handling Station							400,000
Sailor Jack Pumpstation							100,000
Canyon Park Pumpstation Generator Replacement							100,000
# 23028 2nd Street Inflow & Infiltration					6,601	100,000	400,000
Replace Septage Acceptance Plant							200,000
# 24023 Holmes PS Sewer line and 6 manholes rehab improvements					204,325	370,000	0
# 20004 Holmes Road Pump Station Upgrade		8,150	47,534	112,766	376,704	435,000	200,000
Feasibility Study		21,372					
Total Fund 252	**586,160**	**92,879**	**1,302,927**	**813,030**	**1,945,496**	**1,664,969**	**4,230,000**

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				CHARGES FOR SERVICES				
201,506	161,000	175,000	4404201	RE-IMBURSEMENT FEE INSIDE	199,296	225,000	225,000	225,000
201,506	161,000	175,000		TOTAL CHARGES FOR SERVICES	199,296	225,000	225,000	225,000
				MISCELLANEOUS REVENUE				
29,871	25,204	23,000	4610001	INTEREST ALLOCATED	8,000	5,000	5,000	5,000
494	436	0	4610002	INTEREST DIRECT	0	0	0	0
30,364	25,640	23,000		TOTAL MISCELLANEOUS REVENUE	8,000	5,000	5,000	5,000
				TRANSFERS IN				
0	0	225,000	4701781	TRANSFER FROM SEWER CAPITAL	250,000	0	0	0
0	0	225,000		TOTAL TRANSFERS IN	250,000	0	0	0
				BEGINNING FUND BALANCE				
1,339,482	622,710	198,382	4890010	BEGINNING BALANCE	198,382	54,624	54,624	54,624
1,339,482	622,710	198,382		TOTAL BEGINNING FUND BALANCE	198,382	54,624	54,624	54,624
1,571,352	**809,350**	**621,382**		**TOTAL RESOURCES**	**655,678**	**284,624**	**284,624**	**284,624**
				CAPITAL OUTLAY				
0	0	0	6310025	INFILTRATION & INFLOW MAINT	0	0	0	0
948,642	610,968	621,382	6340219	PUMP STATION CONSTRUCTION	601,054	0	0	0
0	0	0	6370400	CONTINGENCY - CAPITAL	0	34,624	34,624	34,624
948,642	610,968	621,382		TOTAL CAPITAL OUTLAY	601,054	34,624	34,624	34,624
				TRANSFERS				
0	0	0	6601252	TRF TO SEWER CAPITAL FUND	0	250,000	250,000	250,000
0	0	0		TOTAL TRANSFERS	0	250,000	250,000	250,000
948,642	**610,968**	**621,382**		**TOTAL EXPENDITURES**	**601,054**	**284,624**	**284,624**	**284,624**
				CONTINGENCY/FUND BALANCE				
622,710	198,382	0	6800502	UNAPPROPRIATED FUND BALANCE	54,624	0	0	0
622,710	198,382	0		TOTAL CONTINGENCY/FUND BALANCE	54,624	0	0	0
622,710	**198,382**	**0**		**TOTAL ENDING FUND BALANCE**	**54,624**	**0**	**0**	**0**
-716,772	*-424,328*	*-198,382*		*Excess of Resources over Expenditures*	*-143,758*	*-54,624*	*-54,624*	*-54,624*

City of Lincoln City
Sewer SDC Reimbursement Financial Plan (253)
FY2025-26 Budget

	Actual FY19-20	Actual FY20-21	Actual FY21-22	Actual FY22-23	Actual FY23-24	Estimate FY25-26	Adopted FY25-26
REVENUES							
SDC FEES	220,026	199,521	215,560	201,506	161,000	199,296	225,000
INTEREST	19,039	9,166	7,840	30,364	25,640	8,000	5,000
TRF FROM SEWER CAPITAL	0	0	0	0	0	250,000	0
TOTAL REVENUES	**239,065**	**208,687**	**223,401**	**231,870**	**186,640**	**457,296**	**230,000**
EXPENDITURES							
SEWER SYSTEM CONSTRUCTION	0	0		0	0	0	0
PUMP STATION CONSTRUCTION	0	0	70,628	948,642	610,968	601,054	0
TRANSFER TO SEWER CAPITAL	0	0	0	0	0	0	250,000
TOTAL EXPENDITURES	**0**	**0**	**70,628**	**948,642**	**610,968**	**601,054**	**250,000**
CHANGE TO FUND BALANCE	239,065	208,687	152,773	-716,772	-424,328	-143,758	-20,000
BEGINNING BALANCE	738,957	978,022	1,186,709	1,339,482	622,710	198,382	54,624
ENDING FUND BALANCE	**978,022**	**1,186,709**	**1,339,482**	**622,710**	**198,382**	**54,624**	**34,624**
			0	0	0	0	0
# 19011 Ester Lee Pump Station			70,628	948,642	610,968	601,054	

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				CHARGES FOR SERVICES				
2,107	301	0	4404201	RE-IMBURSEMENT FEE INSIDE	0	0	0	0
103,289	84,060	101,250	4404211	IMPROVEMENT FEE INSIDE	100,000	110,000	110,000	110,000
105,396	84,361	101,250		TOTAL CHARGES FOR SERVICES	100,000	110,000	110,000	110,000
				MISCELLANEOUS REVENUE				
8,221	14,348	11,500	4610001	INTEREST ALLOCATED	15,000	17,000	17,000	17,000
259	229	0	4610002	INTEREST DIRECT	0	0	0	0
8,480	14,577	11,500		TOTAL MISCELLANEOUS REVENUE	15,000	17,000	17,000	17,000
				TRANSFERS IN				
0	0	50,000	4701781	TRANSFER FROM SEWER CAPITAL	50,000	0	0	0
0	0	50,000		TOTAL TRANSFERS IN	50,000	0	0	0
				BEGINNING FUND BALANCE				
228,512	289,820	343,603	4890010	BEGINNING BALANCE	336,189	0	0	0
228,512	289,820	343,603		TOTAL BEGINNING FUND BALANCE	336,189	0	0	0
342,388	**388,757**	**506,353**		**TOTAL RESOURCES**	**501,189**	**127,000**	**127,000**	**127,000**
				CAPITAL OUTLAY				
0	0	50,000	6340219	PUMP STATION CONSTRUCTION	501,189	0	0	0
0	0	456,353	6370400	CONTINGENCY - CAPITAL	0	77,000	77,000	77,000
0	0	506,353		TOTAL CAPITAL OUTLAY	501,189	77,000	77,000	77,000
				TRANSFERS				
0	0	0	6601252	TRF TO SEWER CAPITAL FUND	0	50,000	50,000	50,000
52,568	52,568	0	6603100	INTERFUND LOAN TRF OUT	0	0	0	0
52,568	52,568	0		TOTAL TRANSFERS	0	50,000	50,000	50,000
52,568	**52,568**	**506,353**		**TOTAL EXPENDITURES**	**501,189**	**127,000**	**127,000**	**127,000**
				CONTINGENCY/FUND BALANCE				
289,820	336,189	0	6800502	UNAPPROPRIATED FUND BALANCE	0	0	0	0
289,820	336,189	0		TOTAL CONTINGENCY/FUND BALANCE	0	0	0	0
289,820	**336,189**	**0**		**TOTAL ENDING FUND BALANCE**	**0**	**0**	**0**	**0**
61,308	*46,370*	*-343,603*		*Excess of Resources over Expenditures*	*-336,189*	*0*	*0*	*0*

City of Lincoln City
Sewer SDC Expansion Financial Plan (254)
FY2025-26 Budget

	Actual FY19-20	Actual FY20-21	Actual FY21-22	Actual FY22-23	Actual FY23-24	Estimate FY24-25	Adopted FY25-26
REVENUES							
SDC FEES	113,876	104,565	104,388	105,396	84,361	100,000	110,000
INTEREST	1,885	1,731	1,346	8,480	14,577	15,000	17,000
TRF FROM SEWER CAPITAL	0	0	0	0	0	50,000	0
TOTAL REVENUES	**115,761**	**106,296**	**105,734**	**113,876**	**98,938**	**165,000**	**127,000**
EXPENDITURES							
CAPITAL OUTLAY	0	0	0	0	0	501,189	0
TRANSFER SEWER BONDS	25,000	0	0			0	0
TRANSFER TO SEWER CAPITAL	0	0		0	0	0	50,000
TRANSFER INTERFUND LOAN	52,568	52,568	52,568	52,568	52,568	0	0
TOTAL EXPENDITURES	77,568	52,568	52,568	52,568	52,568	501,189	50,000
CHANGE TO FUND BALANCE	**38,193**	**53,728**	**53,166**	**61,308**	**46,370**	**-336,189**	**77,000**
BEGINNING BALANCE	83,424	121,617	175,345	228,511	289,819	336,189	0
ENDING FUND BALANCE	**121,617**	**175,345**	**228,511**	**289,819**	**336,189**	**0**	**77,000**
	0		0	0	0		

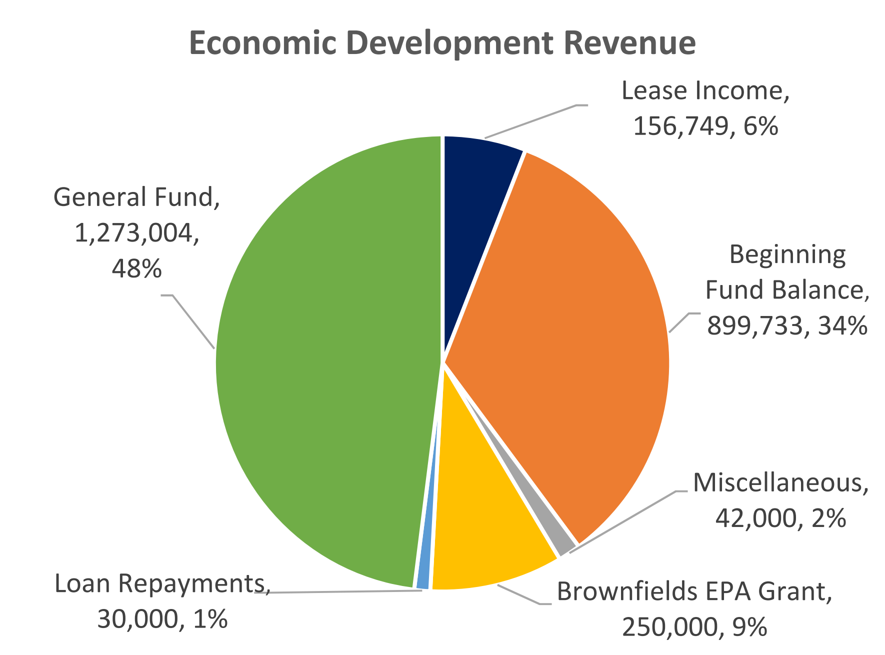
19011 Ester Lee Pump Station 501,189

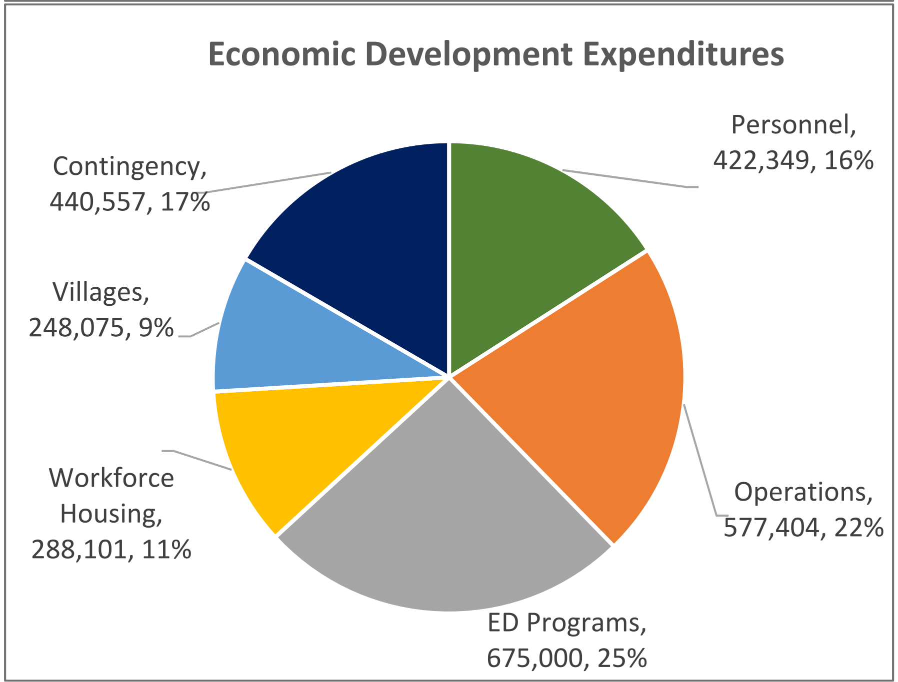
326-000-SEWER BONDS

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				TAXES				
1,689,043	1,717,622	1,600,000	4101010	CURRENT PROPERTY TAXES	1,600,000	1,400,000	1,400,000	1,400,000
1,689,043	1,717,622	1,600,000		TOTAL TAXES	1,600,000	1,400,000	1,400,000	1,400,000
				MISCELLANEOUS REVENUE				
22,031	37,219	25,000	4610001	INTEREST ALLOCATED	27,646	25,000	25,000	25,000
1,061	2,900	1,500	4610002	INTEREST DIRECT	3,486	2,500	2,500	2,500
23,092	40,118	26,500		TOTAL MISCELLANEOUS REVENUE	31,132	27,500	27,500	27,500
				BEGINNING FUND BALANCE				
166,583	240,002	273,411	4890010	BEGINNING BALANCE	355,627	337,705	337,705	337,705
166,583	240,002	273,411		TOTAL BEGINNING FUND BALANCE	355,627	337,705	337,705	337,705
1,878,718	**1,997,743**	**1,899,911**		**TOTAL RESOURCES**	**1,986,759**	**1,765,205**	**1,765,205**	**1,765,205**
				DEBT SERVICE				
80,473	57,761	34,104	6410210	INTEREST - SERIES 2011	34,104	9,462	9,462	9,462
182,749	166,149	148,088	6410213	INTEREST - SERIES 2013	148,088	128,400	128,400	128,400
545,494	568,205	591,862	6450210	PRINCIPAL - SERIES 2011	591,862	460,013	460,013	460,013
830,000	850,000	875,000	6450213	PRINCIPAL - SERIES 2013	875,000	900,000	900,000	900,000
0	0	250,857	6450301	RESERVE FOR FUTURE YEARS	0	267,330	267,330	267,330
1,638,716	1,642,116	1,899,911		TOTAL DEBT SERVICE	1,649,054	1,765,205	1,765,205	1,765,205
1,638,716	**1,642,116**	**1,899,911**		**TOTAL EXPENDITURES**	**1,649,054**	**1,765,205**	**1,765,205**	**1,765,205**
				CONTINGENCY/FUND BALANCE				
240,002	355,627	0	6800502	UNAPPROPRIATED FUND BALANCE	337,705	0	0	0
240,002	355,627	0		TOTAL CONTINGENCY/FUND BALANCE	337,705	0	0	0
240,002	**355,627**	**0**		**TOTAL ENDING FUND BALANCE**	**337,705**	**0**	**0**	**0**
73,419	*115,625*	*-273,411*		*Excess of Resources over Expenditures*	*-17,922*	*-337,705*	*-337,705*	*-337,705*

City of Lincoln City
Sewer Bond Financial Plan (326)
FY2025-26 Budget

	Actual	Actual	Actual	Actual	Actual	Estimate	Adopted	Projected				
	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
REVENUES												
PROPERTY TAXES Bond	1,521,913	1,561,469	1,641,780	1,689,043	1,717,622	1,600,000	1,400,000	1,000,000	1,000,000	1,000,000	803,595	0
INTEREST	12,912	4,272	3,257	23,092	40,118	31,132	27,500	25,000	25,000	25,000	15,000	0
TRANSFERS FROM SDC IM	25,000	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	1,559,825	1,565,741	1,645,037	1,712,135	1,757,740	1,631,132	1,427,500	1,025,000	1,025,000	1,025,000	818,595	0
EXPENDITURES												
INTEREST - 2011	143,304	123,209	102,276	80,473	57,761	34,104	9,462	0	0	0	0	0
INTEREST - 2013	228,433	213,849	198,649	182,749	166,149	148,088	128,400	107,025	83,900	60,150	29,850	0
TOTAL INTEREST	371,737	337,058	300,926	263,222	223,911	182,192	137,862	107,025	83,900	60,150	29,850	0
PRINCIPAL - 2011	482,662	502,758	523,690	545,494	568,205	591,862	460,013	0	0	0	0	0
PRINCIPAL - 2013 (2030)	730,000	760,000	795,000	830,000	850,000	875,000	900,000	925,000	950,000	1,010,000	995,000	0
TOTAL PRINCIPAL	1,212,662	1,262,758	1,318,690	1,375,494	1,418,205	1,466,862	1,360,013	925,000	950,000	1,010,000	995,000	0
TOTAL EXPENDITURES	1,584,399	1,599,816	1,619,616	1,638,716	1,642,116	1,649,054	1,497,875	1,032,025	1,033,900	1,070,150	1,024,850	0
CHANGE TO FUND BALANCI	**-24,574**	**-34,075**	**25,421**	**73,419**	**115,625**	**-17,922**	**-70,375**	**-7,025**	**-8,900**	**-45,150**	**-206,255**	**0**
BEGINNING BALANCE	199,810	175,236	141,162	166,583	240,002	355,627	337,705	267,330	260,305	251,405	206,255	0
ENDING FUND BALANCE	**175,236**	**141,162**	**166,583**	**240,002**	**355,627**	**337,705**	**267,330**	**260,305**	**251,405**	**206,255**	**0**	**0**





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
- Villages at Cascade Head
- 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 $375,000 for various incentives for redevelopment partnership projects including City-owned properties, leveraging the EPA Brownfields Grant, and funding for the City's Economic Development Toolbox 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 $90,000 of which $50,000 is for repairs to the south brick wall, $30,000 for replacing Auditorium Doors (rollover from FY23-24), and $10,000 for unanticipated repairs.

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				ECONOMIC DEVELOPMENT				
				PERSONAL SERVICES				
218,360	234,318	233,355	6101100	SALARIES	233,347	241,470	241,470	241,470
0	0	30,954	6102001	PART TIME & SEASONAL SALARIES	24,417	31,884	31,884	31,884
16,500	17,090	20,220	6105011	FICA/MEDICARE	18,624	20,912	20,912	20,912
1,428	2,144	2,616	6105012	WORKERS' COMP	2,175	2,783	2,783	2,783
528	883	1,057	6105014	OR PAID FAMILY LEAVE	990	1,093	1,093	1,093
46,891	47,434	58,239	6106011	MEDICAL & DENTAL INSURANCE	48,344	52,819	52,819	52,819
80	81	117	6106012	LIFE INSURANCE	77	74	74	74
310	324	572	6106013	LONG-TERM DISABILITY INS.	358	447	447	447
44,392	47,193	54,632	6106014	RETIREMENT	53,111	70,867	70,867	70,867
6,394	107	0	6108001	RELOCATION ALLOW/HIRING BONU	0	0	0	0
334,881	349,573	401,762		TOTAL PERSONAL SERVICES	381,443	422,349	422,349	422,349
				MATERIALS & SERVICES				
78,316	89,295	165,000	6201119	MISC. CONTRACTED SERVICES	100,000	304,000	304,000	304,000
0	900	0	6201152	LEGAL SERVICES	0	0	0	0
12,665	18,881	16,822	6201153	GEOGRAPHICAL INFO SYS SUPPORT	16,703	16,148	16,148	16,148
64,092	6,028	93,582	6201160	GLASS STUDIO	91,082	94,404	94,404	94,404
102,213	119,923	182,640	6201170	CULTURAL CENTER	213,602	100,000	100,000	100,000
0	413	0	6202001	FILING AND RECORDING FEES	0	0	0	0
105	643	670	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	670	670	670	670
16,841	22,677	29,838	6202110	INFORMATION TECHNOLOGY SUPP	26,838	24,300	24,300	24,300
403	495	500	6203020	TELEPHONE	1,305	1,300	1,300	1,300
1,119	494	1,500	6205001	LEGAL NOTICES	1,000	1,000	1,000	1,000
0	0	3,000	6205002	ADVERTISING & PROMOTION	1,000	1,000	1,000	1,000
283	363	500	6205003	PRINTING	250	250	250	250
3,539	7,378	6,000	6206002	TRAINING	6,000	10,000	10,000	10,000
400	762	1,000	6206003	MEETINGS	500	1,000	1,000	1,000
1,243	1,073	2,050	6206005	MEMBERSHIP & DUES	1,000	2,050	2,050	2,050
0	0	500	6209001	POSTAGE, SHIPPING, METER LEASE	0	0	0	0
12,950	15,143	17,600	6209010	INSURANCE AND BONDS	17,500	18,500	18,500	18,500

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
1,550	452	750	6211020	MAINTENANCE/LEASE-OFFICE EQUI	500	500	500	500
1,620	0	0	6211025	EQUIPMENT (< 5,000)	0	0	0	0
615	809	1,000	6229001	OTHER SUPPLIES	500	1,000	1,000	1,000
1,082	1,310	902	6260001	EMPLOYEE WELLNESS	902	1,282	1,282	1,282
404,344	262,686	550,000	6270150	ECONOMIC DEVELOPMENT PROGR	345,000	675,000	675,000	675,000
703,379	549,723	1,073,854		TOTAL MATERIALS & SERVICES	824,352	1,252,404	1,252,404	1,252,404
1,038,260	**899,296**	**1,475,616**		**TOTAL EXPENDITURES**	**1,205,795**	**1,674,753**	**1,674,753**	**1,674,753**

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				MISCELLANEOUS REVENUE				
32,830	21,712	20,000	4601051	LEASE INCOME	0	25,000	25,000	25,000
8,737	15,249	15,000	4610001	INTEREST ALLOCATED	18,686	17,000	17,000	17,000
0	0	0	4650001	SALE OF REAL ESTATE	106,037	0	0	0
0	5,671	0	4650002	LOAN REPAYMENTS 96-97 PROGRA	12,674	10,000	10,000	10,000
0	0	0	4690010	INSURANCE CLAIMS/REFUNDS	13,518	0	0	0
41,567	42,632	35,000		TOTAL MISCELLANEOUS REVENUE	150,915	52,000	52,000	52,000
				BEGINNING FUND BALANCE				
300,647	315,327	318,947	4890010	BEGINNING BALANCE	309,866	385,136	385,136	385,136
300,647	315,327	318,947		TOTAL BEGINNING FUND BALANCE	309,866	385,136	385,136	385,136
342,215	**357,958**	**353,947**		**TOTAL RESOURCES**	**460,781**	**437,136**	**437,136**	**437,136**
				MATERIALS & SERVICES				
0	0	30,000	6201119	MISC. CONTRACTED SERVICES	15,000	39,000	39,000	39,000
0	393	110	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	0	0	0	0
556	1,736	1,822	6203001	ELECTRIC POWER	4,492	4,500	4,500	4,500
0	0	550	6203021	TELECOMMUNICATIONS	818	1,500	1,500	1,500
2,853	2,935	3,023	6203090	PROPERTY TAX EXPENSE	3,018	3,201	3,201	3,201
884	126	1,000	6206002	TRAINING	500	1,000	1,000	1,000
121	0	1,000	6206003	MEETINGS	500	1,000	1,000	1,000
1,100	1,117	1,300	6209010	INSURANCE AND BONDS	1,249	1,400	1,400	1,400
18,480	40,710	40,000	6210001	BUILDING MAINTENANCE	48,568	25,000	25,000	25,000
2,893	872	0	6211025	EQUIPMENT (< 5,000)	1,500	11,500	11,500	11,500
0	205	0	6229001	OTHER SUPPLIES	0	0	0	0
26,888	48,092	78,805		TOTAL MATERIALS & SERVICES	75,645	88,101	88,101	88,101
				CAPITAL OUTLAY				
0	0	200,000	6370130	PROPERTY DEVELOPMENT	0	200,000	200,000	200,000
0	0	75,142	6370400	CONTINGENCY - CAPITAL	0	0	0	0
0	0	275,142		TOTAL CAPITAL OUTLAY	0	200,000	200,000	200,000
26,888	**48,092**	**353,947**		**TOTAL EXPENDITURES**	**75,645**	**288,101**	**288,101**	**288,101**

CITY OF LINCOLN CITY
ANNUAL BUDGET 2025-2026
631-000-WORKFORCE HOUSING

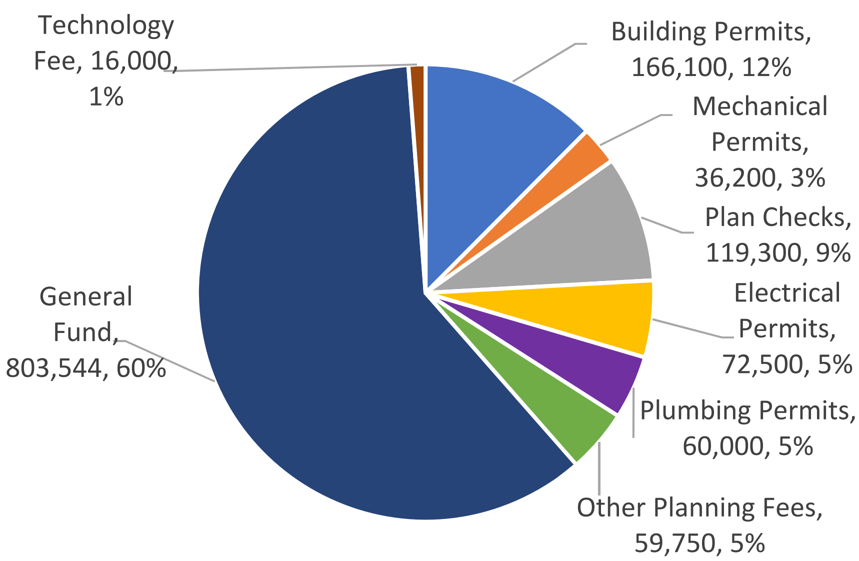
ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				CONTINGENCY/FUND BALANCE				
0	0	0	6780001	CONTINGENCIES	0	149,035	149,035	149,035
315,327	309,866	0	6800502	UNAPPROPRIATED FUND BALANCE	385,136	0	0	0
315,327	309,866	0		TOTAL CONTINGENCY/FUND BALANCE	385,136	149,035	149,035	149,035
315,327	**309,866**	**0**		**TOTAL ENDING FUND BALANCE**	**385,136**	**149,035**	**149,035**	**149,035**
14,679	*-5,461*	*-318,947*		*Excess of Resources over Expenditures*	*75,270*	*-236,101*	*-236,101*	*-236,101*

262-000-VILLAGES CASCADE HEAD

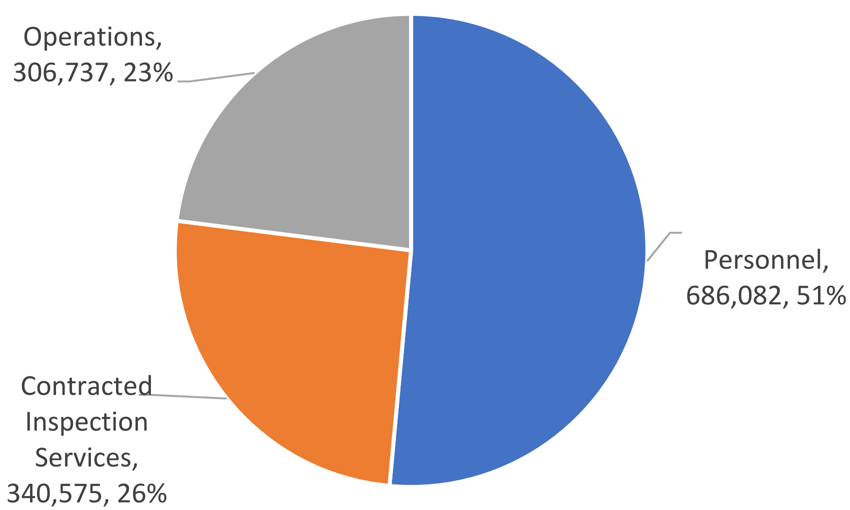
Wednesday, June 11, 2025

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				MISCELLANEOUS REVENUE				
801	7,518	4,000	4610001	INTEREST ALLOCATED	23,760	25,000	25,000	25,000
801	7,518	4,000		TOTAL MISCELLANEOUS REVENUE	23,760	25,000	25,000	25,000
				TRANSFERS IN				
150,000	350,000	0	4702111	TRANSFER FROM GENERAL FUND	0	0	0	0
150,000	350,000	0		TOTAL TRANSFERS IN	0	0	0	0
				BEGINNING FUND BALANCE				
122,080	164,651	328,256	4890010	BEGINNING BALANCE	509,294	514,597	514,597	514,597
122,080	164,651	328,256		TOTAL BEGINNING FUND BALANCE	509,294	514,597	514,597	514,597
272,881	**522,169**	**332,256**		**TOTAL RESOURCES**	**533,054**	**539,597**	**539,597**	**539,597**
				MATERIALS & SERVICES				
105,493	8,738	160,000	6201119	MISC. CONTRACTED SERVICES	0	60,000	60,000	60,000
0	1,412	0	6201152	LEGAL SERVICES	5,500	75,000	75,000	75,000
941	969	998	6203090	PROPERTY TAX EXPENSE	995	1,025	1,025	1,025
50	50	50	6206005	MEMBERSHIP & DUES	50	50	50	50
1,695	1,706	1,800	6209010	INSURANCE AND BONDS	1,912	2,000	2,000	2,000
0	0	5,000	6210010	SYSTEM MAINTENANCE	5,000	5,000	5,000	5,000
50	0	5,000	6229001	OTHER SUPPLIES	5,000	5,000	5,000	5,000
0	0	100,000	6270150	ECONOMIC DEVELOPMENT PROGR	0	100,000	100,000	100,000
108,230	12,874	272,848		TOTAL MATERIALS & SERVICES	18,457	248,075	248,075	248,075
108,230	**12,874**	**272,848**		**TOTAL EXPENDITURES**	**18,457**	**248,075**	**248,075**	**248,075**
				CONTINGENCY/FUND BALANCE				
0	0	59,408	6780001	CONTINTENCIES- APPROPRIATED F	0	291,522	291,522	291,522
164,651	509,294	0	6800502	UNAPPROPRIATED FUND BALANCE	514,597	0	0	0
164,651	509,294	59,408		TOTAL CONTINGENCY/FUND BALANCE	514,597	291,522	291,522	291,522
164,651	**509,294**	**59,408**		**TOTAL ENDING FUND BALANCE**	**514,597**	**291,522**	**291,522**	**291,522**
42,571	*344,644*	*-268,848*		*Excess of Resources over Expenditures*	*5,303*	*-223,075*	*-223,075*	*-223,075*

Planning & Building Revenues



Planning & Building Expenditures



Planning & Building at a Glance

Over the last couple of years building activity was relatively low, resulting in Planning and Building Department revenue and expenditures also being low. While there has been some increase in the current year we anticipate that building activity will continue to be reined in by relatively high interest rates; adding additional uncertainty are new tariffs that we expect to drive the costs of building materials to higher levels, further limiting construction. The Planning Department's on-going efforts to reduce regulatory restrictions and land costs to promote housing affordability will help promote construction, but the combined effects of forces pushing in both directions may cancel each other out. Accordingly, no substantial increase in building activity in 2025-2026 is expected.

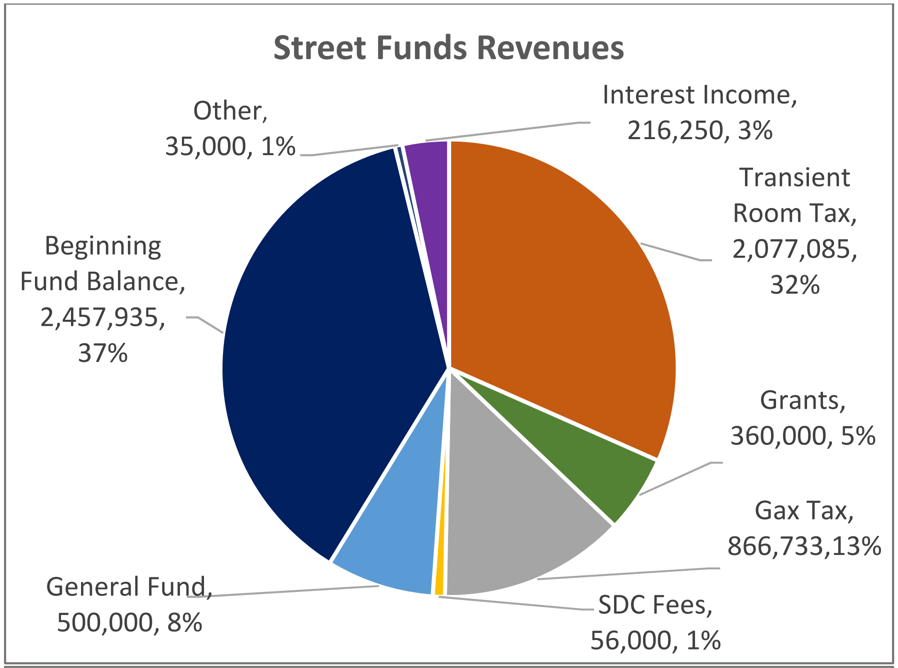
There are two items of note in this year's budget. First, there is an increase in Personal Services, reflecting departmental reorganization and changes in job descriptions to reflect the changes over time of the work that employees are actually performing. Second, we have included $150,000 in consultant services to reflect a grant we hope to receive for planning efforts in the north end of the city. Obviously if we do not receive the grant we will not have this expense.

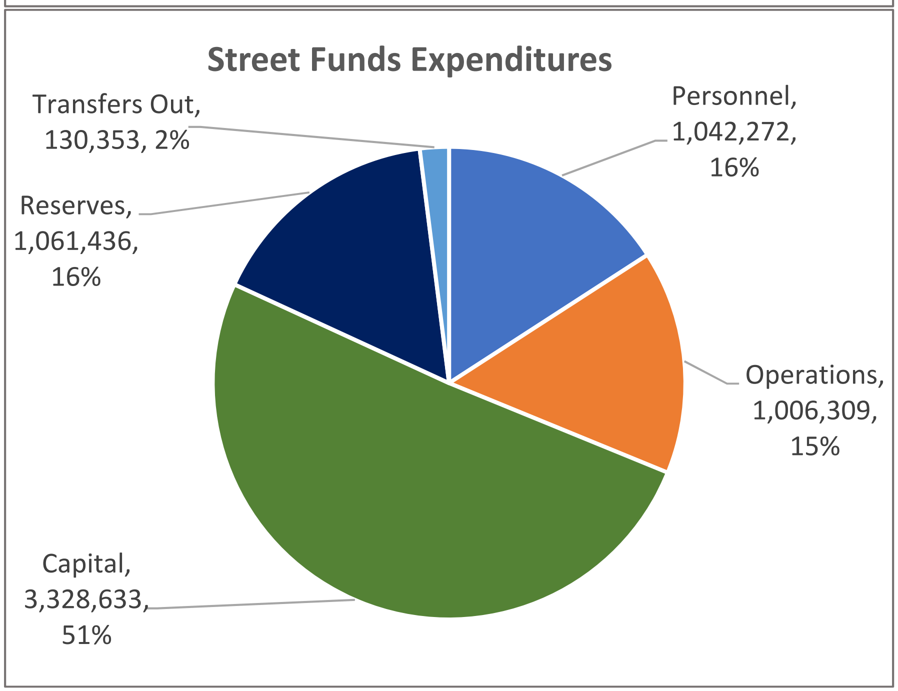
The 2024-2025 budget year was our first time handling electrical and plumbing permits, a function that the county formerly handled. Budgeting for that last year was to some extent an exercise in guesswork. With a year's experience in hand we are better able to predict revenues in these areas.

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				PLANNING				
				PERSONAL SERVICES				
289,830	276,825	310,693	6101100	SALARIES	297,374	337,114	337,114	337,114
0	12,949	34,047	6102001	PART TIME & SEASONAL SALARIES	9,480	0	0	0
87	0	1,227	6103012	OVERTIME, CITY EMPLOYEES	1,121	1,404	1,404	1,404
22,618	22,553	26,466	6105011	FICA/MEDICARE	23,986	25,897	25,897	25,897
464	424	486	6105012	WORKERS' COMP	363	355	355	355
389	973	1,384	6105014	OR PAID FAMILY LEAVE	1,199	1,354	1,354	1,354
49,730	50,231	64,798	6106011	MEDICAL & DENTAL INSURANCE	52,994	59,976	59,976	59,976
157	143	185	6106012	LIFE INSURANCE	143	139	139	139
497	507	748	6106013	LONG-TERM DISABILITY INS.	629	626	626	626
59,872	61,999	74,692	6106014	RETIREMENT	68,165	89,114	89,114	89,114
423,644	426,603	514,726		TOTAL PERSONAL SERVICES	455,454	515,979	515,979	515,979
				MATERIALS & SERVICES				
502	0	20,000	6201119	MISC. CONTRACTED SERVICES	10,000	150,000	150,000	150,000
11,017	16,425	14,623	6201153	GEOGRAPHICAL INFO SYS SUPPORT	14,519	14,035	14,035	14,035
120	296	3,700	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	1,500	4,067	4,067	4,067
28,069	37,794	49,729	6202110	INFORMATION TECHNOLOGY SUPP	44,730	40,500	40,500	40,500
2,679	2,468	3,500	6203020	TELEPHONE	2,500	2,500	2,500	2,500
3,192	4,083	6,000	6205001	LEGAL NOTICES	3,000	4,000	4,000	4,000
6,720	7,632	6,500	6205003	PRINTING	4,000	6,500	6,500	6,500
0	0	6,000	6205011	CITIZEN'S INVOLVEMENT PROGRA	1,500	0	0	0
4,678	4,839	6,300	6206002	TRAINING	6,500	5,300	5,300	5,300
10,634	5,432	0	6206003	MEETINGS	53	0	0	0
657	919	1,540	6206005	MEMBERSHIP & DUES	1,500	1,540	1,540	1,540
0	142	500	6206006	BOOKS AND PERIODICALS	500	500	500	500
6,492	10,010	14,720	6209001	POSTAGE, SHIPPING, METER LEASE	5,000	16,790	16,790	16,790
950	0	0	6211025	EQUIPMENT (< 5,000)	500	0	0	0
764	805	1,000	6221001	GASOLINE, FUEL, OILS	800	1,000	1,000	1,000
2,793	1,467	3,000	6229001	OTHER SUPPLIES	2,000	2,500	2,500	2,500
1,715	2,585	2,029	6260001	EMPLOYEE WELLNESS	2,029	2,381	2,381	2,381
80,981	94,897	139,141		TOTAL MATERIALS & SERVICES	100,631	251,613	251,613	251,613

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY2025-26
				DEBT SERVICE				
2,013	1,805	1,564	6412096	INTEREST PMTS - SBITA	1,564	0	0	0
2,875	3,328	3,826	6452096	PRINCIPAL PMTS- SBITA	3,826	0	0	0
4,889	5,133	5,390		TOTAL DEBT SERVICE	5,390	0	0	0
509,514	**526,633**	**659,257**		**TOTAL EXPENDITURES**	**561,475**	**767,592**	**767,592**	**767,592**

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				BUILDING INSPECTION				
				PERSONAL SERVICES				
79,693	80,676	96,862	6101100	SALARIES	93,183	105,391	105,391	105,391
0	4,316	0	6102001	PART TIME & SEASONAL SALARIES	3,160	0	0	0
167	0	0	6103012	OVERTIME, CITY EMPLOYEES	475	519	519	519
5,929	6,304	7,410	6105011	FICA/MEDICARE	7,197	8,102	8,102	8,102
89	110	136	6105012	WORKERS' COMP	83	111	111	111
120	273	387	6105014	OR PAID FAMILY LEAVE	375	424	424	424
21,994	23,248	25,484	6106011	MEDICAL & DENTAL INSURANCE	24,770	27,766	27,766	27,766
44	49	49	6106012	LIFE INSURANCE	48	46	46	46
143	168	210	6106013	LONG-TERM DISABILITY INS.	206	196	196	196
15,890	17,171	19,746	6106014	RETIREMENT	19,782	27,548	27,548	27,548
124,070	132,315	150,284		TOTAL PERSONAL SERVICES	149,279	170,103	170,103	170,103
				MATERIALS & SERVICES				
424,265	215,618	336,675	6201119	MISC. CONTRACTED SERVICES	320,138	340,575	340,575	340,575
120	0	120	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	120	0	0	0
8,421	11,338	14,919	6202110	INFORMATION TECHNOLOGY SUPP	13,419	12,150	12,150	12,150
0	0	0	6203020	TELEPHONE	449	490	490	490
21,816	20,489	25,000	6204010	MERCHANT FEES	31,000	31,000	31,000	31,000
400	966	6,000	6206002	TRAINING	3,000	6,000	6,000	6,000
0	2,415	0	6206003	MEETINGS	0	0	0	0
0	360	900	6206005	MEMBERSHIP & DUES	800	1,500	1,500	1,500
195	0	500	6206006	BOOKS AND PERIODICALS	540	1,500	1,500	1,500
380	0	500	6229001	OTHER SUPPLIES	250	1,000	1,000	1,000
1,052	1,080	1,110	6260001	EMPLOYEE WELLNESS	1,110	1,484	1,484	1,484
456,649	252,266	385,724		TOTAL MATERIALS & SERVICES	370,826	395,699	395,699	395,699
580,719	**384,581**	**536,008**		**TOTAL EXPENDITURES**	**520,105**	**565,802**	**565,802**	**565,802**





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 = $200,000
- 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: $100,000
- NE 19th Street Stormwater repair: $500,000
- NW Hwy 101 ADA Sidewalk Gap: $350,000
- NW 68th & 69th Logan to Neptune rebuild: $350,000
- SE Neptune Sidewalk gap infill: $110,000
- SW 10th Utility & Street Improvements: $250,000
- NE 58th St Improvements: $200,000
- SW 19th Road and Storm repair: $200,000
- Hwy 101 to SE 32nd Theater Sidewalk: $625,043

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				TAXES				
2,039,203	1,992,790	1,976,403	4105010	TRANSIENT ROOM TAX	2,065,926	2,077,085	2,077,085	2,077,085
2,039,203	1,992,790	1,976,403		TOTAL TAXES	2,065,926	2,077,085	2,077,085	2,077,085
				FEES, LICENSES, PERMITS				
41,946	33,498	35,000	4202010	EXCAVATING & GRADING PERMITS	34,000	35,000	35,000	35,000
41,946	33,498	35,000		TOTAL FEES, LICENSES, PERMITS	34,000	35,000	35,000	35,000
				MISCELLANEOUS REVENUE				
5,597	425	0	4601910	OTHER REVENUE	200	0	0	0
73,864	73,853	75,000	4610001	INTEREST ALLOCATED	50,176	40,000	40,000	40,000
34,336	8,655	0	4650005	SALE OF EQUIPMENT	47,235	0	0	0
25,173	0	0	4690010	INSURANCE CLAIMS/REFUNDS	0	0	0	0
138,969	82,932	75,000		TOTAL MISCELLANEOUS REVENUE	97,611	40,000	40,000	40,000
				TRANSFERS IN				
10,000	70,000	0	4702111	TRANSFER FROM GENERAL FUND	0	0	0	0
10,000	70,000	0		TOTAL TRANSFERS IN	0	0	0	0
				BEGINNING FUND BALANCE				
2,135,703	1,012,932	1,020,089	4890010	BEGINNING BALANCE	1,047,807	892,931	892,931	892,931
2,135,703	1,012,932	1,020,089		TOTAL BEGINNING FUND BALANCE	1,047,807	892,931	892,931	892,931
4,365,822	**3,192,153**	**3,106,492**		**TOTAL RESOURCES**	**3,245,344**	**3,045,016**	**3,045,016**	**3,045,016**
				PERSONAL SERVICES				
428,201	386,009	541,774	6101100	SALARIES	518,283	590,068	590,068	590,068
21,370	22,535	19,186	6102001	PART TIME & SEASONAL SALARIES	24,173	24,413	24,413	24,413
3,142	5,247	2,926	6103012	OVERTIME, CITY EMPLOYEES	2,000	3,155	3,155	3,155
33,764	30,668	43,101	6105011	FICA/MEDICARE	40,084	47,249	47,249	47,249
14,012	16,475	26,555	6105012	WORKERS' COMP	21,225	27,278	27,278	27,278
911	1,595	2,293	6105014	OR PAID FAMILY LEAVE	2,064	2,471	2,471	2,471
86,496	99,022	178,155	6106011	MEDICAL & DENTAL INSURANCE	157,908	184,383	184,383	184,383
255	226	318	6106012	LIFE INSURANCE	295	308	308	308
822	770	1,220	6106013	LONG-TERM DISABILITY INS.	1,200	1,143	1,143	1,143

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
92,536	71,749	124,795	6106014	RETIREMENT	93,084	161,804	161,804	161,804
681,510	634,296	940,323		TOTAL PERSONAL SERVICES	860,316	1,042,272	1,042,272	1,042,272
				MATERIALS & SERVICES				
41,483	101,136	732,333	6201119	MISC. CONTRACTED SERVICES	200,000	329,600	429,600	429,600
9,627	14,352	12,777	6201153	GEOGRAPHICAL INFO SYS SUPPORT	12,686	12,264	12,264	12,264
1,308	1,614	24,500	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	24,500	14,600	14,600	14,600
11,228	15,118	19,892	6202110	INFORMATION TECHNOLOGY SUPP	17,892	16,200	16,200	16,200
5,158	5,263	5,755	6203001	ELECTRIC POWER	5,755	6,000	6,000	6,000
143,043	181,747	175,000	6203002	STREET LIGHTING	175,000	175,000	175,000	175,000
0	30	200	6203015	GARBAGE DISPOSAL	500	200	200	200
4,040	5,856	4,500	6203020	TELEPHONE	8,800	9,000	9,000	9,000
8,411	2,853	8,000	6206002	TRAINING	8,000	8,000	8,000	8,000
15	152	300	6206003	MEETINGS	300	300	300	300
724	1,530	500	6206004	RECRUITMENT AND TESTING	500	0	0	0
203	0	1,000	6206005	MEMBERSHIP & DUES	1,500	1,000	1,000	1,000
136	23	0	6206006	BOOKS AND PERIODICALS	98	0	0	0
1,250	2,346	2,000	6206007	SAFETY	2,000	2,000	2,000	2,000
18,468	22,514	24,800	6209010	INSURANCE AND BONDS	22,210	22,500	22,500	22,500
0	42,675	20,000	6209020	NATURAL DISASTER EMERGENCY	20,000	20,000	20,000	20,000
1,647	2,700	2,200	6209030	UNIFORMS & CLOTHING	2,200	2,200	2,200	2,200
285	18,940	6,000	6210001	BUILDING MAINTENANCE	6,000	2,000	2,000	2,000
120,293	153,485	185,000	6210010	SYSTEM MAINTENANCE	185,000	170,000	170,000	170,000
1,411	5,168	3,000	6211010	STREET SIGNAL MAINTENANCE	3,000	3,000	3,000	3,000
1,258	802	2,500	6211020	MAINTENANCE/LEASE-OFFICE EQUI	2,500	2,500	2,500	2,500
0	3,558	0	6211025	EQUIPMENT (< 5,000)	36,317	6,000	6,000	6,000
26,565	20,181	30,000	6221001	GASOLINE, FUEL, OILS	20,000	30,000	30,000	30,000
116,735	138,543	118,935	6221013	VEHICLE REPAIR & OPERATION	124,987	118,400	118,400	118,400
2,870	6,854	6,500	6229001	OTHER SUPPLIES	6,500	6,500	6,500	6,500
1,500	5,308	20,000	6231204	SEASONAL DECOR	0	8,000	8,000	8,000
0	0	2,000	6231210	COMMUNITY CLEAN-UP PROGRAM	2,000	2,000	2,000	2,000

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
1,708	2,478	2,479	6260001	EMPLOYEE WELLNESS	2,479	5,216	5,216	5,216
519,367	755,228	1,410,171		TOTAL MATERIALS & SERVICES	890,724	972,480	1,072,480	1,072,480
				CAPITAL OUTLAY				
0	50,031	410,000	6310101	OTHER VEHICLES	410,000	92,000	92,000	92,000
37,560	36,929	70,000	6320201	OTHER EQUIPMENT (CAPITAL)	70,000	362,500	362,500	362,500
37,560	86,960	480,000		TOTAL CAPITAL OUTLAY	480,000	454,500	454,500	454,500
				DEBT SERVICE				
309	203	204	6412087	INTEREST PMTS - LEASE ASSET	204	0	0	0
531	637	637	6452087	PRINCIPAL PMTS - LEASE ASSET	637	0	0	0
840	840	841		TOTAL DEBT SERVICE	841	0	0	0
				TRANSFERS				
36,058	37,140	38,254	6601120	TRANSFER TO LINCOLN SQ CENTER	38,254	39,784	39,784	39,784
2,000,000	550,000	0	6601205	TRANSFER TO STREET CAPITAL	0	200,000	200,000	200,000
77,555	79,882	82,278	6602111	TRANSFER TO CITY HALL OPR	82,278	85,569	85,569	85,569
2,113,613	667,022	120,532		TOTAL TRANSFERS	120,532	325,353	325,353	325,353
3,352,890	**2,144,346**	**2,951,867**		**TOTAL EXPENDITURES**	**2,352,413**	**2,794,605**	**2,894,605**	**2,894,605**
				CONTINGENCY/FUND BALANCE				
0	0	154,625	6780001	CONTINGENCIES	0	250,411	150,411	150,411
1,012,932	1,047,807	0	6800502	UNAPPROPRIATED FUND BALANCE	892,931	0	0	0
1,012,932	1,047,807	154,625		TOTAL CONTINGENCY/FUND BALANCE	892,931	250,411	150,411	150,411
1,012,932	**1,047,807**	**154,625**		**TOTAL ENDING FUND BALANCE**	**892,931**	**250,411**	**150,411**	**150,411**
-1,122,771	*34,875*	*-865,464*		*Excess of Resources over Expenditures*	*-154,876*	*-642,520*	*-742,520*	*-742,520*

City of Lincoln City
Street Operations Financial Plan
FY2025-26 Budget

	Actual	Actual	Actual	Actual	Actual	Estimate	Adopted	Projected					
	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	
REVENUES													
TRANSIENT ROOM TAX	1,184,191	1,926,183	2,096,606	2,039,203	1,992,790	2,065,926	2,077,085	2,139,398	2,203,579	2,269,687	2,337,777	2,407,911	*3.0%*
MISCELLANEOUS REVENUE	71,071	57,541	79,407	180,916	116,431	131,611	75,000	77,250	79,568	81,955	84,413	86,946	*3.0%*
TRANFERS FRM GEN FUND	0	0	0	10,000	70,000	0	0	0	0	0	0	0	
TOTAL REVENUE	1,255,262	1,983,724	2,176,014	2,230,119	2,179,220	2,197,537	2,152,085	2,216,648	2,283,147	2,351,641	2,422,191	2,494,856	
EXPENDITURES													
SALARIES	436,314	415,865	407,057	452,714	413,791	544,456	617,636	636,165	655,250	674,908	695,155	716,009	*3.0%*
BENEFITS	310,224	296,068	248,406	228,796	220,505	315,860	424,636	450,114	477,121	505,748	536,093	568,259	*6.0%*
PERS Match	23,565	74,518	0	0	0	0	0						
OPERATIONS	441,960	423,007	409,495	519,366	755,228	890,724	1,072,480	1,001,654	1,031,704	1,062,655	1,094,534	1,127,370	*3.0%*
TRF - General, L Square, %	103,972	107,091	110,304	113,613	117,022	120,532	125,353	129,114	132,987	136,977	141,086	145,318	*3.0%*
OPERATING EXPENDITURES	1,316,034	1,316,550	1,175,261	1,314,489	1,506,545	1,871,572	2,240,105	2,217,047	2,297,062	2,380,287	2,466,868	2,556,957	
Operating percent change	*4.6%*	*0.0%*	*-10.7%*	*11.8%*	*14.6%*	*24.2%*	*19.7%*	*-1.0%*	*3.6%*	*3.6%*	*3.6%*	*3.7%*	
TRANSFER TO STREET CAPITAL	125,000	0	0	2,000,000	550,000	0	200,000	0	0	0	0	0	
CAPITAL	298,102	32,336	6,766	37,560	86,960	480,000	454,500	100,000	100,000	100,000	100,000	100,000	
DEBT SERVICE	0	0	840	840	840	841	0	0	0	0	0	0	
CHANGE TO FUND BALANCE	**-483,874**	**634,838**	**993,146**	**-1,122,770**	**34,875**	**-154,876**	**-742,520**	**-100,399**	**-113,915**	**-128,646**	**-144,678**	**-162,101**	
BEGINNING BALANCE	991,593	507,719	1,142,556	2,135,703	1,012,933	1,047,807	892,931	150,411	50,012	-63,903	-192,549	-337,226	
ENDING FUND BALANCE	**507,719**	**1,142,556**	**2,135,703**	**1,012,933**	**1,047,807**	**892,931**	**150,411**	**50,012**	**-63,903**	**-192,549**	**-337,226**	**-499,327**	
% of Operational Expenditures	*38.6%*	*86.8%*	*181.7%*	*77.1%*	*69.6%*	*47.7%*	*6.7%*	*2.3%*	*-2.8%*	*-8.1%*	*-13.7%*	*-19.5%*	

Note: *Fund Balance includes $516K of receivable. TRT revenues are received quarterly.*

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				INTER-GOVERNMENTAL				
270,000	485,734	1,606,236	4301900	ODOT GRANT/REIMBURSEMENT	2,530,557	0	0	0
0	291,145	755,027	4302000	STATE GRANTS	0	0	0	0
786,411	796,679	824,233	4302004	MTR. VEHICLE REV. ALLOCATION	849,722	866,733	866,733	866,733
0	0	360,000	4304301	OTHER LOCAL GOVERNMENT	0	360,000	360,000	360,000
1,056,411	1,573,558	3,545,496		TOTAL INTER-GOVERNMENTAL	3,380,279	1,226,733	1,226,733	1,226,733
				MISCELLANEOUS REVENUE				
0	0	0	4601910	OTHER REVENUE	86,880	0	0	0
92,614	179,899	150,000	4610001	INTEREST ALLOCATED	148,068	130,000	130,000	130,000
99,998	0	0	4699830	REIMBURSEMENT F/ URBAN RENEW	0	0	0	0
192,612	179,899	150,000		TOTAL MISCELLANEOUS REVENUE	234,948	130,000	130,000	130,000
				TRANSFERS IN				
591,748	300,500	500,000	4701111	TRANSFER FROM GENERAL FUND	500,000	500,000	500,000	500,000
2,000,000	550,000	0	4702220	TRANSFER FROM STREET FUND	0	200,000	200,000	200,000
2,591,748	850,500	500,000		TOTAL TRANSFERS IN	500,000	700,000	700,000	700,000
				BEGINNING FUND BALANCE				
3,279,643	5,807,188	4,248,625	4890010	BEGINNING BALANCE	4,689,966	732,366	732,366	732,366
3,279,643	5,807,188	4,248,625		TOTAL BEGINNING FUND BALANCE	4,689,966	732,366	732,366	732,366
7,120,414	**8,411,145**	**8,444,121**		**TOTAL RESOURCES**	**8,805,193**	**2,789,099**	**2,789,099**	**2,789,099**
				MATERIALS & SERVICES				
0	0	0	6201119	MISC. CONTRACTED SERVICES	84	33,829	33,829	33,829
211,499	563,034	500,000	6210009	STREET OVERLAY PROJECTS	500,000	0	0	0
0	0	0	6211025	EQUIPMENT (< 5,000)	0	0	0	0
211,499	563,034	500,000		TOTAL MATERIALS & SERVICES	500,084	33,829	33,829	33,829
				CAPITAL OUTLAY				
239,472	146,399	20,000	6320201	OTHER EQUIPMENT (CAPITAL)	0	20,000	20,000	20,000
42,270	73,018	50,000	6340206	STORM DRAIN CONSTRUCTION	4,850	50,000	50,000	50,000
0	0	0	6340207	HWY 101 SIDEWALK CONSTRUCTIO	750,000	0	0	0
815,193	2,792,991	6,823,672	6340208	SIDEWALK CONSTRUCTION	6,567,893	460,000	460,000	460,000

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
0	66,192	200,000	6340209	OTHER CONSTRUCTION	70,000	750,000	750,000	750,000
0	68,153	500,000	6340210	STREET REBUILD	180,000	800,000	800,000	800,000
0	0	345,449	6370400	CONTINGENCY - CAPITAL	0	670,270	670,270	670,270
1,096,935	3,146,754	7,939,121		TOTAL CAPITAL OUTLAY	7,572,743	2,750,270	2,750,270	2,750,270
				TRANSFERS				
4,792	11,391	5,000	6601193	TRANSFER TO % FOR ARTS	0	5,000	5,000	5,000
4,792	11,391	5,000		TOTAL TRANSFERS	0	5,000	5,000	5,000
1,313,226	**3,721,179**	**8,444,121**		**TOTAL EXPENDITURES**	**8,072,827**	**2,789,099**	**2,789,099**	**2,789,099**
				CONTINGENCY/FUND BALANCE				
5,807,188	4,689,966	0	6800502	UNAPPROPRIATED FUND BALANCE	732,366	0	0	0
5,807,188	4,689,966	0		TOTAL CONTINGENCY/FUND BALANCE	732,366	0	0	0
5,807,188	**4,689,966**	**0**		**TOTAL ENDING FUND BALANCE**	**732,366**	**0**	**0**	**0**
2,527,544	*-1,117,221*	*-4,248,625*		*Excess of Resources over Expenditures*	*-3,957,600*	*-732,366*	*-732,366*	*-732,366*

City of Lincoln City
Street Capital Fund Financial Plan
FY2025-26 Budget

	Actual FY19-20	Actual FY20-21	Actual FY21-22	Actual FY22-23	Actual FY23-24	Estimated FY24-25	Adopted FY25-26
REVENUES							
FEMA/STATE/COUNTY GRANTS	1,140,457	1,259,046	0	270,000	444,101	463,882	
ODOT FUND EXCHANGE	0	0	101,049	0	255,908	429,073	
OTHER GRANTS					76,870	0	
STATE GRANT *(WDLR to Neotsu Bike)*	0	0	0	0	0	1,637,602	
TRIBE CONTRIBUTION *(WDLR to Neotsu Bike)*	0	0	0	0	0	0	360,000
MOTOR VEHICLE TAX	593,635	650,507	759,538	786,411	796,679	849,722	866,733
OTHER REVENUE	56,401	19,147	18,794	92,614	179,899	234,948	130,000
REIMBURSEMENT FROM URA	0	0	0	99,998	0		-33,829
TRANSFER FROM GF	250,000	275,000	283,250	591,748	300,500	500,000	500,000
TRANSFER FROM STREET FUND	125,000	0	0	2,000,000	550,000	0	200,000
TOTAL REVENUE	2,165,493	2,203,700	1,162,631	3,840,770	2,603,957	4,115,227	2,022,904
EXPENDITURES							
STREET OVERLAY / MAINT	197,273	69,686	343,987	211,499	563,034	500,084	0
STREET CAPITAL	1,639,886	1,541,757	792,701	1,096,935	3,146,754	7,572,743	2,080,000
Transfer % for Arts	4,521	5,642	1,641	4,792	11,391	0	5,000
TOTAL EXPENDITURES	1,841,679	1,617,085	1,138,329	1,313,226	3,721,179	8,072,827	2,085,000
CHANGE TO FUND BALANCE	**323,814**	**586,615**	**24,302**	**2,527,544**	**-1,117,221**	**-3,957,600**	**-62,096**
BEGINNING BALANCE	2,344,912	2,668,726	3,255,342	*3,279,643*	5,807,188	4,689,966	732,366
ENDING FUND BALANCE	**2,668,726**	**3,255,342**	**3,279,643**	**5,807,188**	**4,689,966**	**732,366**	**670,270**

CAPITAL PROJECTS FUND 211	Actual FY19-20	Actual FY20-21	Actual FY21-22	Actual FY22-23	Actual FY23-24	Estimate FY24-25	Adopted FY25-26
Equipment				239,472	146,399		
New sign to shop							20,000
SE Neptune sidewalk gap infill							110,000
City Match for Taco Bell to Holmes Sidewalks	24,793					750,000	
# 16008 High School Drive sidewalk Hwy 101 to Spyglass			206,512	147,840			
# 16011 SW 3rd Street Flashing Beacon			12,421	431,710	115,227		
# 16025 Hwy 101 WDLR to Neotsu Bike / Pedestrian Boardwalk						4,134,126	
# 18002 NE 14th Sidewalk Hwy 101 to Oar	14,167	249,046	490,821				
# 18014 NE 6th St from Hwy 101 to Mast/State Park				24,518	215,262		
# 20014 Logan Culvert Project (County funds)		14,285	37,961	42,270			
# 20016 NE 28th Storm Reroute Catch Basin		19,169	10,594				
# 21009 NE 14th Sidewalk phase 2 and phase 3				55,149	1,553,245		
# 21016 URA Project 44th 47th Connecter					65,924	245	
# 22004 SW Anchor Storm Impr			3,824	76,817			
# 22013 Cutler City Bay Walk (grant funded)				296	499,530		
# 22028 SE 3rd from Hwy 101 to Neptune Sidewalk				55,038	89,882	1,500,000	
# 23006 NW 21st Safe Routes Improvement				23,826	346,328	872,022	0
# 23011 NE 28th Stormwater					73,018		
# 23022 SW 10th St Utility & Street Improvements					26,512	100,000	250,000
# 24012 NE 19th Street Stormwater repair							500,000
# 24016 NW 68th & 69th Logan to Neptune Rebuild						50,000	350,000
# 24017 NE 58th St Imrprovements					15,427	30,000	200,000
# 24021 S 3rd Street Parking Lot (lighting)						70,000	
# 24024 NE 27TH Drive Stormwater Improvements/Easements						4,850	50,000
# 24030 NW Oar Road Construction (behind Fire Station)						45,000	0
# 24033 NW 30th Sidewalk Improvements						16,500	
SW 19th Street Road and Storm Drain repair							200,000
NW ADA Sidewalk Gap							350,000
Traffic Calming Measures							50,000
Other			30,568				
Total Fund 211	**1,639,886**	**1,541,757**	**792,701**	**1,096,935**	**3,146,754**	**7,572,743**	**2,080,000**

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				CHARGES FOR SERVICES				
89,387	30,965	40,000	4404001	IMPROVE FEE - INSIDE	40,880	42,000	42,000	42,000
89,387	30,965	40,000		TOTAL CHARGES FOR SERVICES	40,880	42,000	42,000	42,000
				MISCELLANEOUS REVENUE				
15,251	22,706	1,000	4610001	INTEREST ALLOCATED	23,750	25,000	25,000	25,000
15,251	22,706	1,000		TOTAL MISCELLANEOUS REVENUE	23,750	25,000	25,000	25,000
				BEGINNING FUND BALANCE				
805,382	444,198	487,925	4890010	BEGINNING BALANCE	493,413	558,043	558,043	558,043
805,382	444,198	487,925		TOTAL BEGINNING FUND BALANCE	493,413	558,043	558,043	558,043
910,019	**497,869**	**528,925**		**TOTAL RESOURCES**	**558,043**	**625,043**	**625,043**	**625,043**
				CAPITAL OUTLAY				
0	0	528,925	6340208	SIDEWALK CONSTRUCTION	0	625,043	625,043	625,043
465,821	4,456	0	6340209	OTHER CONSTRUCTION	0	0	0	0
465,821	4,456	528,925		TOTAL CAPITAL OUTLAY	0	625,043	625,043	625,043
465,821	**4,456**	**528,925**		**TOTAL EXPENDITURES**	**0**	**625,043**	**625,043**	**625,043**
				CONTINGENCY/FUND BALANCE				
444,198	493,413	0	6800502	UNAPPROPRIATED FUND BALANCE	558,043	0	0	0
444,198	493,413	0		TOTAL CONTINGENCY/FUND BALANCE	558,043	0	0	0
444,198	**493,413**	**0**		**TOTAL ENDING FUND BALANCE**	**558,043**	**0**	**0**	**0**
-361,184	*49,215*	*-487,925*		*Excess of Resources over Expenditures*	*64,630*	*-558,043*	*-558,043*	*-558,043*

City of Lincoln City
Transportation Develop Fund
FY2025-26 Budget

	Actual FY19-20	Actual FY20-21	Actual FY21-22	Actual FY22-23	Actual FY23-24	Estimate FY24-25	Adopted FY25-26
REVENUES							
SDC IMPROVEMENT FEE	80,339	122,232	63,648	89,387	30,965	40,880	42,000
MISCELLANEOUS REV	13,699	6,011	4,596	15,251	22,706	23,750	25,000
TOTAL REVENUE	**94,038**	**128,243**	**68,244**	**104,638**	**53,671**	**64,630**	**67,000**
EXPENDITURES							
STREET CAPITAL	200	0	78,746	465,821	4,456	0	625,043
TRANSFER % ARTS			1,983	0.0			
TOTAL EXPENDITURES	200	0	80,729	465,821	4,456	0	625,043
CHANGE TO FUND BALANCE	**93,838**	**128,243**	**-12,485**	**-361,184**	**49,215**	**64,630**	**-558,043**
BEGINNING BALANCE	595,785	689,623	817,867	805,382	444,198	493,413	558,043
ENDING FUND BALANCE	**689,623**	**817,867**	**805,382**	**444,198**	**493,413**	**558,043**	**0**

CAPITAL PROJECTS

Kirtsis Skate Park Parking # 21008			19,566	443,512	0		
NE 14th Sidewalk Port to Regatta Park # 21009			59,180	0	0		
Hwy 101 SE 32nd to Theater - Sidewalk # 22029				22,309	4,456	0	625,043
Total			**78,746**	**465,821**	**4,456**	**0**	**625,043**
					0		0

CITY OF LINCOLN CITY
ANNUAL BUDGET 2025-2026
213-000-STORM DRAINAGE DEVELOP FUND

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				CHARGES FOR SERVICES				
3,886	3,285	4,000	4404001	IMPROVE FEE - INSIDE	3,800	4,000	4,000	4,000
3,886	3,285	4,000		TOTAL CHARGES FOR SERVICES	3,800	4,000	4,000	4,000
				MISCELLANEOUS REVENUE				
2,144	3,895	3,200	4610001	INTEREST ALLOCATED	4,152	4,000	4,000	4,000
2,144	3,895	3,200		TOTAL MISCELLANEOUS REVENUE	4,152	4,000	4,000	4,000
				BEGINNING FUND BALANCE				
71,593	77,623	84,453	4890010	BEGINNING BALANCE	84,803	92,755	92,755	92,755
71,593	77,623	84,453		TOTAL BEGINNING FUND BALANCE	84,803	92,755	92,755	92,755
77,623	**84,803**	**91,653**		**TOTAL RESOURCES**	**92,755**	**100,755**	**100,755**	**100,755**
				CAPITAL OUTLAY				
0	0	0	6340206	STORM DRAIN CONSTRUCTION	0	0	0	0
0	0	91,653	6370400	CONTINGENCY - CAPITAL	0	100,755	100,755	100,755
0	0	91,653		TOTAL CAPITAL OUTLAY	0	100,755	100,755	100,755
0	**0**	**91,653**		**TOTAL EXPENDITURES**	**0**	**100,755**	**100,755**	**100,755**
				CONTINGENCY/FUND BALANCE				
77,623	84,803	0	6800502	UNAPPROPRIATED FUND BALANCE	92,755	0	0	0
77,623	84,803	0		TOTAL CONTINGENCY/FUND BALANCE	92,755	0	0	0
77,623	**84,803**	**0**		**TOTAL ENDING FUND BALANCE**	**92,755**	**0**	**0**	**0**
6,030	*7,180*	*-84,453*		*Excess of Resources over Expenditures*	*7,952*	*-92,755*	*-92,755*	*-92,755*

CITY OF LINCOLN CITY
ANNUAL BUDGET 2025-2026
214-000-N HWY 101 IMPROVEMENT PROGRAM

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				CHARGES FOR SERVICES				
47,379	16,821	32,000	4404300	TRAFFIC IMPACT FEES	10,000	10,000	10,000	10,000
47,379	16,821	32,000		TOTAL CHARGES FOR SERVICES	10,000	10,000	10,000	10,000
				INTER-GOVERNMENTAL				
0	117,667	0	4301900	ODOT GRANT/REIMBURSEMENT	0	0	0	0
0	117,667	0		TOTAL INTER-GOVERNMENTAL	0	0	0	0
				MISCELLANEOUS REVENUE				
4,560	5,354	1,000	4610001	INTEREST ALLOCATED	10,000	10,000	10,000	10,000
4,560	5,354	1,000		TOTAL MISCELLANEOUS REVENUE	10,000	10,000	10,000	10,000
				BEGINNING FUND BALANCE				
164,793	190,794	132,583	4890010	BEGINNING BALANCE	132,583	20,000	20,000	20,000
164,793	190,794	132,583		TOTAL BEGINNING FUND BALANCE	132,583	20,000	20,000	20,000
216,731	**330,636**	**165,583**		**TOTAL RESOURCES**	**152,583**	**40,000**	**40,000**	**40,000**
				CAPITAL OUTLAY				
25,938	198,053	165,583	6340208	SIDEWALK CONSTRUCTION	132,583	0	0	0
0	0	0	6370400	CONTINGENCY - CAPITAL	0	40,000	40,000	40,000
25,938	198,053	165,583		TOTAL CAPITAL OUTLAY	132,583	40,000	40,000	40,000
25,938	**198,053**	**165,583**		**TOTAL EXPENDITURES**	**132,583**	**40,000**	**40,000**	**40,000**
				CONTINGENCY/FUND BALANCE				
190,794	132,583	0	6800502	UNAPPROPRIATED FUND BALANCE	20,000	0	0	0
190,794	132,583	0		TOTAL CONTINGENCY/FUND BALANCE	20,000	0	0	0
190,794	**132,583**	**0**		**TOTAL ENDING FUND BALANCE**	**20,000**	**0**	**0**	**0**
26,001	*-58,211*	*-132,583*		*Excess of Resources over Expenditures*	*-112,583*	*-20,000*	*-20,000*	*-20,000*

City of Lincoln City
N Hwy 101 Improvement Project
FY2025-26 Budget

	Actual FY19-20	Actual FY20-21	Actual FY21-22	Actual FY22-23	Actual FY23-24	Estimate FY24-25	Adopted FY25-26
REVENUES							
Traffic Impact Fees	14,004	28,780	24,190	47,379	16,821	10,000	10,000
ODOT Grant	111,256	202,310	241,698	0	117,667	0	0
Siletz Tribe Grant	0	0	0	0	0	0	0
Interest	3,669	187	-108	4,560	5,354	10,000	10,000
TOTAL REVENUE	128,929	231,277	265,780	51,939	139,842	20,000	20,000
EXPENDITURES							
Hwy 101 WDLR to Neotsu	127,533	234,966	295,115	25,938	198,053	132,583	0
TOTAL EXPENDITURES	127,533	234,966	295,115	25,938	198,053	132,583	0
CHANGE TO FUND BALANCE	**1,396**	**-3,689**	**-29,335**	**26,001**	**-58,211**	**-112,583**	**20,000**
BEGINNING BALANCE	196,421	197,818	194,128	164,793	190,794	132,583	20,000
ENDING FUND BALANCE	**197,818**	**194,128**	**164,793**	**190,794**	**132,583**	**20,000**	**40,000**

CAPITAL PROJECTS

Hwy 101 WDLR to Neotsu Bike / Pedestrian # 160:	127,533	234,966	295,115	25,938	198,053	132,583	
	127,533	**234,966**	**295,115**	**25,938**	**198,053**	**132,583**	**0**

215-000-32nd INTERSECTION IMPROVEMENT

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				MISCELLANEOUS REVENUE				
4,151	7,245	6,100	4610001	INTEREST ALLOCATED	7,134	7,250	7,250	7,250
4,151	7,245	6,100		TOTAL MISCELLANEOUS REVENUE	7,134	7,250	7,250	7,250
				BEGINNING FUND BALANCE				
143,310	147,461	153,422	4890010	BEGINNING BALANCE	154,706	161,840	161,840	161,840
143,310	147,461	153,422		TOTAL BEGINNING FUND BALANCE	154,706	161,840	161,840	161,840
147,461	**154,706**	**159,522**		**TOTAL RESOURCES**	**161,840**	**169,090**	**169,090**	**169,090**
				CAPITAL OUTLAY				
0	0	159,522	6370400	CONTINGENCY - CAPITAL	0	169,090	169,090	169,090
0	0	159,522		TOTAL CAPITAL OUTLAY	0	169,090	169,090	169,090
0	**0**	**159,522**		**TOTAL EXPENDITURES**	**0**	**169,090**	**169,090**	**169,090**
				CONTINGENCY/FUND BALANCE				
147,461	154,706	0	6800502	UNAPPROPRIATED FUND BALANCE	161,840	0	0	0
147,461	154,706	0		TOTAL CONTINGENCY/FUND BALANCE	161,840	0	0	0
147,461	**154,706**	**0**		**TOTAL ENDING FUND BALANCE**	**161,840**	**0**	**0**	**0**
4,151	*7,245*	*-153,422*		*Excess of Resources over Expenditures*	*7,134*	*-161,840*	*-161,840*	*-161,840*

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				INTER-GOVERNMENTAL				
0	30	0	4304301	OTHER LOCAL GOVERNMENT	59	0	0	0
0	30	0		TOTAL INTER-GOVERNMENTAL	59	0	0	0
				MISCELLANEOUS REVENUE				
157,345	165,499	173,217	4601060	LINCOLN SQ LEASE PAYMENT	155,269	160,650	160,650	160,650
11,974	-7,016	0	4601161	CULINARY CENTER	45,121	0	0	0
45,803	50,879	55,000	4601950	LINC SQ REIMBURSEMENT-TENANT	54,162	55,787	55,787	55,787
3,213	2,733	1,700	4610001	INTEREST ALLOCATED	3,307	3,250	3,250	3,250
100,579	96,783	93,127	4610087	INTEREST INCOME LEASES	93,127	89,304	89,304	89,304
94,166	155	0	4690010	INSURANCE CLAIMS/REFUNDS	0	0	0	0
413,080	309,033	323,044		TOTAL MISCELLANEOUS REVENUE	350,986	308,991	308,991	308,991
				TRANSFERS IN				
42,844	44,129	45,453	4701822	TRANSFER FROM ELC (VCB) FUND	45,453	47,271	47,271	47,271
101,377	104,418	107,551	4702111	TRANSFER FROM GENERAL FUND	107,551	111,853	111,853	111,853
36,058	37,140	38,254	4702220	TRANSFER FROM STREET FUND	38,254	39,784	39,784	39,784
36,058	37,140	38,254	4702770	TRANSFER FROM WATER FUND	38,254	39,784	39,784	39,784
36,058	37,140	38,254	4702780	TRANSFER FROM SEWER FUND	38,254	39,784	39,784	39,784
252,395	259,967	267,766		TOTAL TRANSFERS IN	267,766	278,476	278,476	278,476
				BEGINNING FUND BALANCE				
300,893	337,454	297,702	4890010	BEGINNING BALANCE	297,702	263,458	263,458	263,458
300,893	337,454	297,702		TOTAL BEGINNING FUND BALANCE	297,702	263,458	263,458	263,458
966,368	**906,484**	**888,512**		**TOTAL RESOURCES**	**916,513**	**850,925**	**850,925**	**850,925**
				PERSONAL SERVICES				
123,850	129,141	166,140	6101100	SALARIES	171,148	170,369	170,369	170,369
9,264	7,183	11,411	6103012	OVERTIME, CITY EMPLOYEES	5,327	9,489	9,489	9,489
9,814	10,097	13,583	6105011	FICA/MEDICARE	13,328	13,759	13,759	13,759
3,251	4,822	5,459	6105012	WORKERS' COMP	5,544	6,766	6,766	6,766
266	528	579	6105014	OR PAID FAMILY LEAVE	688	719	719	719

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
28,134	28,034	30,043	6106011	MEDICAL & DENTAL INSURANCE	29,943	32,720	32,720	32,720
77	78	78	6106012	LIFE INSURANCE	76	74	74	74
250	280	313	6106013	LONG-TERM DISABILITY INS.	327	333	333	333
24,509	28,214	36,699	6106014	RETIREMENT	36,469	46,781	46,781	46,781
199,415	208,377	264,305		TOTAL PERSONAL SERVICES	262,850	281,010	281,010	281,010
				MATERIALS & SERVICES				
29,334	25,478	350	6201119	MISC. CONTRACTED SERVICES	350	5,000	5,000	5,000
4,107	6,123	5,444	6201153	GEOGRAPHICAL INFO SYS SUPPORT	5,399	5,219	5,219	5,219
5,614	7,559	9,946	6202110	INFORMATION TECHNOLOGY SUPP	8,946	8,100	8,100	8,100
49,841	58,959	62,043	6203001	ELECTRIC POWER	67,345	68,000	68,000	68,000
22,068	16,368	23,000	6203010	NATURAL GAS	20,000	25,000	25,000	25,000
0	1,784	6,300	6203015	GARBAGE DISPOSAL	6,000	6,300	6,300	6,300
1,126	990	1,100	6203020	TELEPHONE	1,000	1,100	1,100	1,100
0	0	400	6206002	TRAINING	400	400	400	400
73	0	0	6206003	MEETINGS	0	0	0	0
953	0	0	6206007	SAFETY	0	0	0	0
79,093	100,126	135,700	6209010	INSURANCE AND BONDS	113,000	119,100	119,100	119,100
254	799	650	6209030	UNIFORMS & CLOTHING	650	1,000	1,000	1,000
189,827	129,805	161,000	6210001	BUILDING MAINTENANCE	111,000	82,000	82,000	82,000
45,589	50,579	54,996	6210005	LINC SQ REIMB MAINT-TENANTS O	54,112	77,359	77,359	77,359
0	0	0	6221001	GASOLINE, FUEL, OILS	0	1,000	1,000	1,000
101	0	0	6221013	VEHICLE REPAIR & OPERATION	0	0	0	0
126	331	2,000	6229001	OTHER SUPPLIES	500	2,000	2,000	2,000
1,392	1,503	1,503	6260001	EMPLOYEE WELLNESS	1,503	1,520	1,520	1,520
429,499	400,405	464,432		TOTAL MATERIALS & SERVICES	390,205	403,098	403,098	403,098
				CAPITAL OUTLAY				
0	0	0	6310101	OTHER VEHICLES	0	60,000	60,000	60,000
0	0	0	6330201	BUILDING IMPROVEMENTS	0	22,500	22,500	22,500
0	0	0		TOTAL CAPITAL OUTLAY	0	82,500	82,500	82,500
628,914	**608,782**	**728,737**		**TOTAL EXPENDITURES**	**653,055**	**766,608**	**766,608**	**766,608**

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				CONTINGENCY/FUND BALANCE				
0	0	159,775	6780001	CONTINGENCIES	0	84,317	84,317	84,317
337,454	297,702	0	6800502	UNAPPROPRIATED FUND BALANCE	263,458	0	0	0
337,454	297,702	159,775		TOTAL CONTINGENCY/FUND BALANCE	263,458	84,317	84,317	84,317
337,454	**297,702**	**159,775**		**TOTAL ENDING FUND BALANCE**	**263,458**	**84,317**	**84,317**	**84,317**
36,561	*-39,752*	*-137,927*		*Excess of Resources over Expenditures*	*-34,244*	*-179,141*	*-179,141*	*-179,141*

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				TAXES				
1,020,097	996,395	988,202	4105010	TRANSIENT ROOM TAX	1,032,963	1,038,543	1,038,543	1,038,543
1,020,097	996,395	988,202		TOTAL TAXES	1,032,963	1,038,543	1,038,543	1,038,543
				MISCELLANEOUS REVENUE				
24,613	42,506	35,346	4610001	INTEREST ALLOCATED	51,966	45,000	45,000	45,000
24,613	42,506	35,346		TOTAL MISCELLANEOUS REVENUE	51,966	45,000	45,000	45,000
				TRANSFERS IN				
0	51,476	0	4701601	TRANSFER FROM CLOSED FUNDS	0	0	0	0
0	51,476	0		TOTAL TRANSFERS IN	0	0	0	0
				BEGINNING FUND BALANCE				
1,282,743	881,428	986,708	4890010	BEGINNING BALANCE	1,104,524	205,679	205,679	205,679
1,282,743	881,428	986,708		TOTAL BEGINNING FUND BALANCE	1,104,524	205,679	205,679	205,679
2,327,453	**1,971,804**	**2,010,256**		**TOTAL RESOURCES**	**2,189,453**	**1,289,222**	**1,289,222**	**1,289,222**
				MATERIALS & SERVICES				
0	0	0	6201119	MISC. CONTRACTED SERVICES	0	50,000	50,000	50,000
78,650	26,862	0	6210001	BUILDING MAINTENANCE	0	0	0	0
78,650	26,862	0		TOTAL MATERIALS & SERVICES	0	50,000	50,000	50,000
				CAPITAL OUTLAY				
192,985	196,353	755,000	6330201	BUILDING IMPROVEMENTS	633,518	580,000	580,000	580,000
557,218	0	0	6330208	COMMUNITY CENTER IMPROVEME	0	0	0	0
0	28,290	635,981	6330301	PARK IMPROVEMENTS	735,981	0	0	0
750,203	224,643	1,390,981		TOTAL CAPITAL OUTLAY	1,369,499	580,000	580,000	580,000
				DEBT SERVICE				
396,775	385,775	374,275	6410218	INTEREST	374,275	362,275	362,275	362,275
220,000	230,000	240,000	6450218	PRINCIPAL	240,000	255,000	255,000	255,000
616,775	615,775	614,275		TOTAL DEBT SERVICE	614,275	617,275	617,275	617,275
				TRANSFERS				
396	0	5,000	6601193	TRANSFER TO % FOR ARTS	0	5,000	5,000	5,000

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
396	0	5,000		TOTAL TRANSFERS	0	5,000	5,000	5,000
1,446,025	**867,280**	**2,010,256**		**TOTAL EXPENDITURES**	**1,983,774**	**1,252,275**	**1,252,275**	**1,252,275**
				CONTINGENCY/FUND BALANCE				
0	0	0	6780001	CONTINGENCIES	0	36,947	36,947	36,947
881,428	1,104,524	0	6800502	UNAPPROPRIATED FUND BALANCE	205,679	0	0	0
881,428	1,104,524	0		TOTAL CONTINGENCY/FUND BALANCE	205,679	36,947	36,947	36,947
881,428	**1,104,524**	**0**		**TOTAL ENDING FUND BALANCE**	**205,679**	**36,947**	**36,947**	**36,947**
-401,315	*223,097*	*-986,708*		*Excess of Resources over Expenditures*	*-898,845*	*-168,732*	*-168,732*	*-168,732*

CITY OF LINCOLN CITY
ANNUAL BUDGET 2025-2026
469-000-UNBONDED ASSESSMENT

Wednesday, June 11, 2025

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				REIMB DIST/LID RECEIPTS				
4,317	9,606	5,000	4430100	LID RECEIPTS- VOYAGE LAKE	3,682	4,000	4,000	4,000
7,230	2,090	5,000	4430102	LID RECEIPTS- NE 36TH DRIVE	3,332	4,000	4,000	4,000
5,698	3,050	5,000	4430103	LID RECEIPTS- BARD ROAD	5,899	5,000	5,000	5,000
2,507	8,147	5,000	4430104	LID RECEIPTS- NE 14TH	2,060	3,000	3,000	3,000
19,753	22,893	20,000		TOTAL REIMB DIST/LID RECEIPTS	14,973	16,000	16,000	16,000
				MISCELLANEOUS REVENUE				
21,208	37,960	35,000	4610001	INTEREST ALLOCATED	38,842	38,000	38,000	38,000
8,521	6,384	7,500	4610002	INTEREST DIRECT	7,304	7,500	7,500	7,500
29,729	44,344	42,500		TOTAL MISCELLANEOUS REVENUE	46,146	45,500	45,500	45,500
				BEGINNING FUND BALANCE				
713,741	763,223	813,622	4890010	BEGINNING BALANCE	821,180	882,299	882,299	882,299
713,741	763,223	813,622		TOTAL BEGINNING FUND BALANCE	821,180	882,299	882,299	882,299
763,223	**830,460**	**876,122**		**TOTAL RESOURCES**	**882,299**	**943,799**	**943,799**	**943,799**
				CAPITAL OUTLAY				
0	9,280	0	6350101	LID - LAKE DRIVE / VOYAGE	0	0	0	0
0	0	876,122	6370400	CONTINGENCY - CAPITAL	0	943,799	943,799	943,799
0	9,280	876,122		TOTAL CAPITAL OUTLAY	0	943,799	943,799	943,799
0	**9,280**	**876,122**		**TOTAL EXPENDITURES**	**0**	**943,799**	**943,799**	**943,799**
				CONTINGENCY/FUND BALANCE				
763,223	821,180	0	6800502	UNAPPROPRIATED FUND BALANCE	882,299	0	0	0
763,223	821,180	0		TOTAL CONTINGENCY/FUND BALANCE	882,299	0	0	0
763,223	**821,180**	**0**		**TOTAL ENDING FUND BALANCE**	**882,299**	**0**	**0**	**0**
49,482	*57,957*	*-813,622*		*Excess of Resources over Expenditures*	*61,119*	*-882,299*	*-882,299*	*-882,299*

CITY OF LINCOLN CITY
ANNUAL BUDGET 2025-2026
192-000-AGATE BEACH CLOSURE

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				BEGINNING FUND BALANCE				
553,476	513,447	483,679	4890010	BEGINNING BALANCE	480,230	440,230	440,230	440,230
553,476	513,447	483,679		TOTAL BEGINNING FUND BALANCE	480,230	440,230	440,230	440,230
553,476	**513,447**	**483,679**		**TOTAL RESOURCES**	**480,230**	**440,230**	**440,230**	**440,230**
				MATERIALS & SERVICES				
40,029	33,217	60,000	6231093	SOLID WASTE CONSORTIUM	40,000	50,000	50,000	50,000
40,029	33,217	60,000		TOTAL MATERIALS & SERVICES	40,000	50,000	50,000	50,000
40,029	**33,217**	**60,000**		**TOTAL EXPENDITURES**	**40,000**	**50,000**	**50,000**	**50,000**
				CONTINGENCY/FUND BALANCE				
0	0	0	6780001	CONTINGENCIES	0	390,230	390,230	390,230
513,447	480,230	423,679	6800502	UNAPPROPRIATED FUND BALANCE	440,230	0	0	0
513,447	480,230	423,679		TOTAL CONTINGENCY/FUND BALANCE	440,230	390,230	390,230	390,230
513,447	**480,230**	**423,679**		**TOTAL ENDING FUND BALANCE**	**440,230**	**390,230**	**390,230**	**390,230**
-40,029	*-33,217*	*-60,000*		*Excess of Resources over Expenditures*	*-40,000*	*-50,000*	*-50,000*	*-50,000*

CITY OF LINCOLN CITY
ANNUAL BUDGET 2025-2026
INTERNAL SERVICE FUND SUMMARY

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25		ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY2025-26
			RESOURCES				
21,406	19,259	23,000	FEES, LICENSES, PERMITS	18,215	18,000	18,000	18,000
1,118,111	1,449,301	1,652,838	CHARGES FOR SERVICES	1,539,015	1,423,197	1,423,197	1,423,197
0	311	0	MISCELLANEOUS REVENUE	1,515	0	0	0
0	31,527	0	OTHER RESOURCES	0	0	0	0
150,000	0	0	TRANSFERS IN	0	0	0	0
218,712	256,150	15,705	BEGINNING FUND BALANCE	236,567	236,555	236,555	236,555
1,508,228	**1,756,548**	**1,691,543**	**TOTAL RESOURCES**	**1,795,312**	**1,677,752**	**1,677,752**	**1,677,752**
			EXPENDITURES				
449,766	533,981	516,280	VEHICLE MAINTENANCE (ISF)	503,467	483,099	483,099	483,099
695,349	826,534	996,411	INFORMATION TECH (ISF)	914,335	883,124	883,124	883,124
106,964	159,466	141,965	GEOGRAPHICAL INFO SYSTEMS	140,955	140,567	140,567	140,567
1,252,079	**1,519,981**	**1,654,656**	**TOTAL EXPENDITURES**	**1,558,757**	**1,506,790**	**1,506,790**	**1,506,790**
			ENDING FUND BALANCE				
256,150	236,567	0	UNAPPROPRIATED FUND BALANCE	236,555	0	0	0
0	0	36,887	CONTINGENCY	0	170,962	170,962	170,962
256,150	**236,567**	**36,887**	**TOTAL ENDING FUND BALANCE**	**236,555**	**170,962**	**170,962**	**170,962**
37,438	*-19,583*	*21,182*	*Excess of Resources over Expenditures*	*-12*	*-65,593*	*-65,593*	*-65,593*

CITY OF LINCOLN CITY
ANNUAL BUDGET 2025-2026
130-000-INTERNAL SERVICE FUND

Wednesday, June 11, 2025

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				FEES, LICENSES, PERMITS				
21,406	19,259	23,000	4201005	CHARTER CABLE FRANCHISE FEE	18,215	18,000	18,000	18,000
21,406	19,259	23,000		TOTAL FEES, LICENSES, PERMITS	18,215	18,000	18,000	18,000
				CHARGES FOR SERVICES				
449,766	533,951	516,280	4401001	VEHICLE REPAIR & OPERATION	503,467	476,931	476,931	476,931
561,381	755,885	994,593	4401002	IT SUPPORT CHARGES	894,593	810,000	810,000	810,000
106,964	159,466	141,965	4401003	GIS SUPPORT CHARGES	140,955	136,266	136,266	136,266
1,118,111	1,449,301	1,652,838		TOTAL CHARGES FOR SERVICES	1,539,015	1,423,197	1,423,197	1,423,197
				MISCELLANEOUS REVENUE				
0	0	0	4601910	OTHER REVENUE	1,515	0	0	0
0	311	0	4650005	SALE OF EQUIPMENT	0	0	0	0
0	311	0		TOTAL MISCELLANEOUS REVENUE	1,515	0	0	0
				OTHER RESOURCES				
0	31,527	0	4802101	SUBSCRIPTION ASSET FINANCING	0	0	0	0
0	31,527	0		TOTAL OTHER RESOURCES	0	0	0	0
				TRANSFERS IN				
150,000	0	0	4702111	TRANSFER FROM GENERAL FUND	0	0	0	0
150,000	0	0		TOTAL TRANSFERS IN	0	0	0	0
				BEGINNING FUND BALANCE				
218,712	256,150	15,705	4890010	BEGINNING BALANCE	236,567	236,555	236,555	236,555
218,712	256,150	15,705		TOTAL BEGINNING FUND BALANCE	236,567	236,555	236,555	236,555
1,508,228	**1,756,548**	**1,691,543**		**TOTAL RESOURCES**	**1,795,312**	**1,677,752**	**1,677,752**	**1,677,752**

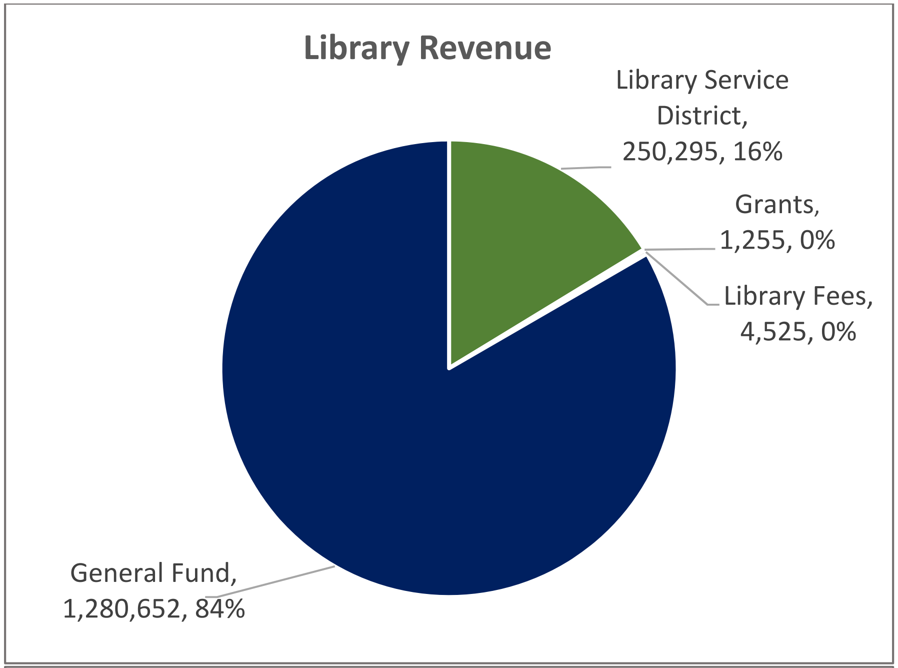
ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				VEHICLE MAINTENANCE (ISF)				
				PERSONAL SERVICES				
152,737	147,795	154,387	6101100	SALARIES	155,139	156,766	156,766	156,766
91	56	0	6103012	OVERTIME, CITY EMPLOYEES	351	0	0	0
11,270	10,891	11,811	6105011	FICA/MEDICARE	11,462	11,993	11,993	11,993
2,697	3,693	4,281	6105012	WORKERS' COMP	3,258	4,558	4,558	4,558
305	569	618	6105014	OR PAID FAMILY LEAVE	600	627	627	627
35,297	34,993	37,480	6106011	MEDICAL & DENTAL INSURANCE	37,314	52,239	52,239	52,239
76	78	78	6106012	LIFE INSURANCE	76	74	74	74
290	307	334	6106013	LONG-TERM DISABILITY INS.	348	290	290	290
35,246	34,670	36,073	6106014	RETIREMENT	36,173	42,838	42,838	42,838
238,008	233,053	245,062		TOTAL PERSONAL SERVICES	244,721	269,385	269,385	269,385
				MATERIALS & SERVICES				
3,800	2,224	500	6201119	MISC. CONTRACTED SERVICES	500	5,500	5,500	5,500
4,112	4,636	15,600	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	15,600	11,790	11,790	11,790
11,509	12,377	13,368	6203001	ELECTRIC POWER	16,040	17,000	17,000	17,000
2,611	860	1,500	6203010	NATURAL GAS	1,200	1,500	1,500	1,500
0	1,119	3,400	6203015	GARBAGE DISPOSAL	3,400	3,500	3,500	3,500
610	1,064	1,000	6203020	TELEPHONE	1,625	1,625	1,625	1,625
1,015	0	1,500	6206002	TRAINING	3,350	3,350	3,350	3,350
65	407	500	6206007	SAFETY	1,300	1,300	1,300	1,300
1,953	2,234	2,500	6209010	INSURANCE AND BONDS	2,269	2,300	2,300	2,300
597	854	500	6209030	UNIFORMS & CLOTHING	500	500	500	500
2,846	10,443	3,250	6210001	BUILDING MAINTENANCE	3,000	3,250	3,250	3,250
0	35,047	0	6211025	EQUIPMENT (< 5,000)	4,148	0	0	0
1,061	1,248	1,000	6221001	GASOLINE, FUEL, OILS	1,000	1,000	1,000	1,000
152,030	162,763	170,000	6221010	VEHICLE REPAIR PARTS	150,000	150,000	150,000	150,000
17,296	6,433	7,500	6229001	OTHER SUPPLIES	7,500	10,000	10,000	10,000
0	1,100	1,100	6260001	EMPLOYEE WELLNESS	1,100	1,099	1,099	1,099
199,504	242,810	223,218		TOTAL MATERIALS & SERVICES	212,532	213,714	213,714	213,714

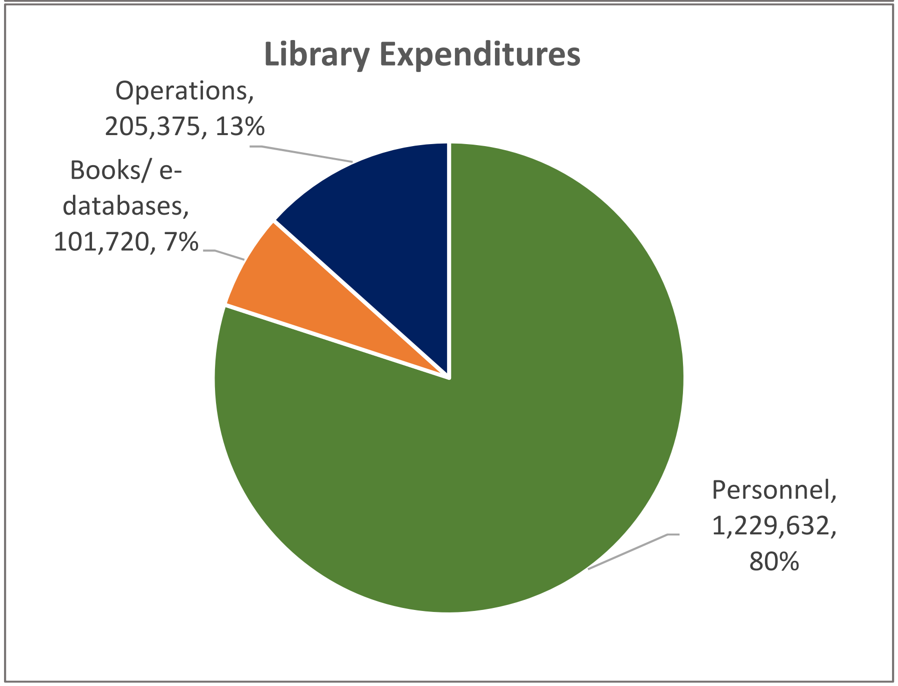
ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				CAPITAL OUTLAY				
12,254	58,118	48,000	6320201	OTHER EQUIPMENT (CAPITAL)	46,214	0	0	0
12,254	58,118	48,000		TOTAL CAPITAL OUTLAY	46,214	0	0	0
449,766	**533,981**	**516,280**		**TOTAL EXPENDITURES**	**503,467**	**483,099**	**483,099**	**483,099**

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				INFORMATION TECH (ISF)				
				PERSONAL SERVICES				
245,879	320,578	312,912	6101100	SALARIES	344,204	321,415	321,415	321,415
55,695	49,806	88,415	6102001	PART TIME & SEASONAL SALARIES	0	0	0	0
69	62	0	6103012	OVERTIME, CITY EMPLOYEES	289	442	442	442
21,089	26,430	30,701	6105011	FICA/MEDICARE	25,726	24,622	24,622	24,622
5,075	3,407	4,051	6105012	WORKERS' COMP	2,870	3,525	3,525	3,525
625	1,364	1,605	6105014	OR PAID FAMILY LEAVE	1,324	1,287	1,287	1,287
49,259	55,399	75,615	6106011	MEDICAL & DENTAL INSURANCE	68,642	72,370	72,370	72,370
134	156	195	6106012	LIFE INSURANCE	131	111	111	111
477	564	868	6106013	LONG-TERM DISABILITY INS.	599	595	595	595
58,632	73,264	82,954	6106014	RETIREMENT	70,863	83,714	83,714	83,714
436,934	531,029	597,316		TOTAL PERSONAL SERVICES	514,648	508,081	508,081	508,081
				MATERIALS & SERVICES				
18,415	12,886	6,100	6201119	MISC. CONTRACTED SERVICES	88,100	15,000	15,000	15,000
0	0	0	6201152	LEGAL SERVICES	0	0	0	0
51,708	79,202	176,650	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	94,650	139,550	139,550	139,550
89,354	133,089	99,300	6202105	COMPUTER EQUIPMENT (NON-CAP)	99,300	95,000	95,000	95,000
40,334	32,019	34,560	6203020	TELEPHONE	34,560	25,560	25,560	25,560
1,421	0	8,000	6206002	TRAINING	8,000	3,000	3,000	3,000
15	3	250	6206003	MEETINGS	250	0	0	0
412	339	600	6206005	MEMBERSHIP & DUES	600	600	600	600
2,214	3,392	3,700	6209010	INSURANCE AND BONDS	3,793	3,900	3,900	3,900
2,633	969	0	6211025	EQUIPMENT (< 5,000)	499	0	0	0
3,962	20,611	33,500	6229001	OTHER SUPPLIES	33,500	5,000	5,000	5,000
1,520	0	0	6231215	EMERGENCY SERVICES PROGRAM	0	0	0	0
1,774	1,617	2,435	6260001	EMPLOYEE WELLNESS	2,435	2,433	2,433	2,433
213,761	284,127	365,095		TOTAL MATERIALS & SERVICES	365,687	290,043	290,043	290,043
				CAPITAL OUTLAY				
44,654	11,378	34,000	6320201	OTHER EQUIPMENT (CAPITAL)	34,000	85,000	85,000	85,000
44,654	11,378	34,000		TOTAL CAPITAL OUTLAY	34,000	85,000	85,000	85,000
695,349	**826,534**	**996,411**		**TOTAL EXPENDITURES**	**914,335**	**883,124**	**883,124**	**883,124**

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				GEOGRAPHICAL INFO SYSTEMS				
				PERSONAL SERVICES				
63,734	74,329	84,791	6101100	SALARIES	76,148	80,539	80,539	80,539
4,812	5,609	6,486	6105011	FICA/MEDICARE	5,746	6,161	6,161	6,161
44	117	119	6105012	WORKERS' COMP	87	84	84	84
41	293	339	6105014	OR PAID FAMILY LEAVE	299	322	322	322
5,377	9,014	9,656	6106011	MEDICAL & DENTAL INSURANCE	9,671	10,596	10,596	10,596
22	39	39	6106012	LIFE INSURANCE	38	37	37	37
84	156	183	6106013	LONG-TERM DISABILITY INS.	171	149	149	149
8,871	9,098	17,526	6106014	RETIREMENT	11,831	20,948	20,948	20,948
82,986	98,655	119,139		TOTAL PERSONAL SERVICES	103,991	118,836	118,836	118,836
				MATERIALS & SERVICES				
11,135	6,445	0	6201119	MISC. CONTRACTED SERVICES	0	0	0	0
8,300	6,304	15,500	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	3,875	3,875	3,875	3,875
0	0	3,000	6206002	TRAINING	0	3,000	3,000	3,000
0	0	200	6206005	MEMBERSHIP & DUES	200	200	200	200
558	585	700	6209010	INSURANCE AND BONDS	588	600	600	600
0	0	750	6211020	MAINTENANCE/LEASE-OFFICE EQUI	0	750	750	750
776	3,312	1,000	6211025	EQUIPMENT (< 5,000)	1,000	0	0	0
3,209	712	1,000	6229001	OTHER SUPPLIES	1,000	1,000	1,000	1,000
0	300	676	6260001	EMPLOYEE WELLNESS	676	680	680	680
23,978	17,658	22,826		TOTAL MATERIALS & SERVICES	7,339	10,105	10,105	10,105
				CAPITAL OUTLAY				
0	0	0	6320201	OTHER EQUIPMENT (CAPITAL)	18,000	0	0	0
0	31,527	0	6322101	SOFTWARE CAPITAL	0	0	0	0
0	31,527	0		TOTAL CAPITAL OUTLAY	18,000	0	0	0
				DEBT SERVICE				
0	1,252	0	6412096	INTEREST PMTS - SBITA	1,600	496	496	496
0	10,373	0	6452096	PRINCIPAL PMTS- SBITA	10,025	11,130	11,130	11,130
0	11,625	0		TOTAL DEBT SERVICE	11,625	11,626	11,626	11,626
106,964	**159,466**	**141,965**		**TOTAL EXPENDITURES**	**140,955**	**140,567**	**140,567**	**140,567**

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				CONTINGENCY/FUND BALANCE				
0	0	36,887	6780001	CONTINTENCIES- APPROPRIATED F	0	170,962	170,962	170,962
256,150	236,567	0	6800502	UNAPPROPRIATED FUND BALANCE	236,555	0	0	0
256,150	236,567	36,887		TOTAL CONTINGENCY/FUND BALANCE	236,555	170,962	170,962	170,962
256,150	**236,567**	**36,887**		**TOTAL ENDING FUND BALANCE**	**236,555**	**170,962**	**170,962**	**170,962**





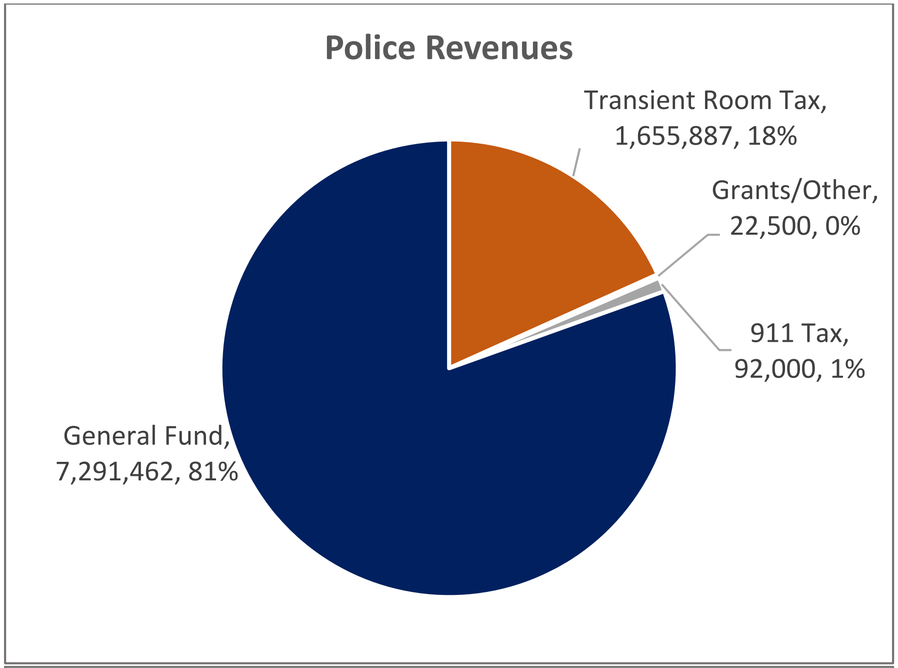
Library at a Glance

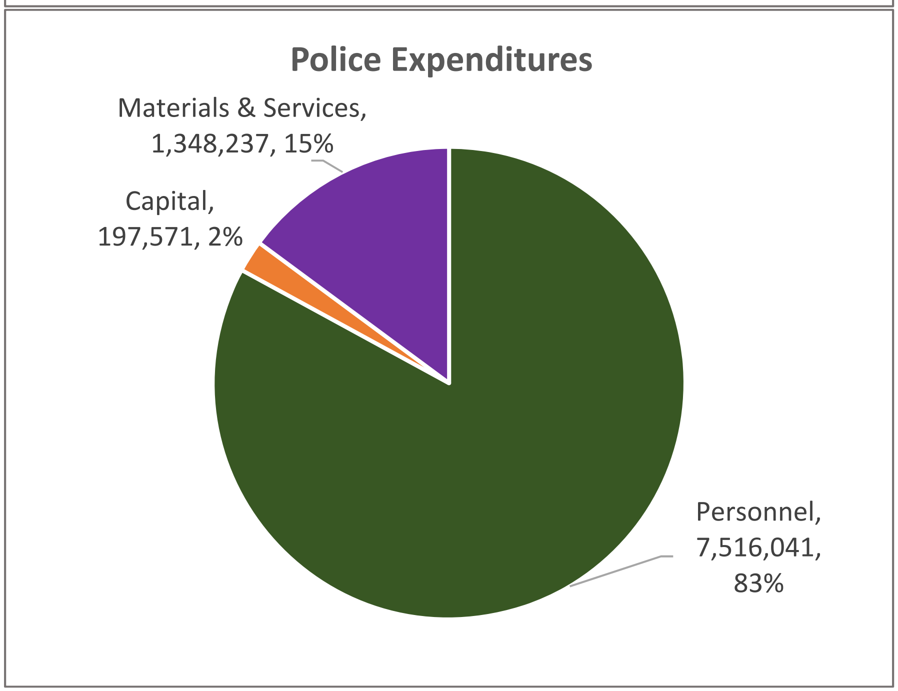
Total Personnel = $1,229,632
Operations = $205,375
Books/Ebooks/Databases = $101,720
Capital = $0
Total Library Budget = $1,536,727

The library expects to receive $250,295 from the Lincoln County Library District in FY2025-26.

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				LIBRARY				
				PERSONAL SERVICES				
537,993	593,390	646,004	6101100	SALARIES	645,116	674,927	674,927	674,927
111,487	64,722	82,941	6102001	PART TIME & SEASONAL SALARIES	80,178	114,173	114,173	114,173
4,641	466	5,418	6103012	OVERTIME, CITY EMPLOYEES	750	1,566	1,566	1,566
48,674	48,819	56,179	6105011	FICA/MEDICARE	53,664	60,486	60,486	60,486
736	994	1,032	6105012	WORKERS' COMP	796	829	829	829
1,286	2,552	2,937	6105014	OR PAID FAMILY LEAVE	2,807	3,163	3,163	3,163
125,895	138,749	143,640	6106011	MEDICAL & DENTAL INSURANCE	152,530	166,928	166,928	166,928
398	413	429	6106012	LIFE INSURANCE	419	444	444	444
1,129	1,281	1,588	6106013	LONG-TERM DISABILITY INS.	1,518	1,463	1,463	1,463
124,569	133,891	151,793	6106014	RETIREMENT	149,673	205,653	205,653	205,653
956,809	985,277	1,091,961		TOTAL PERSONAL SERVICES	1,087,451	1,229,632	1,229,632	1,229,632
				MATERIALS & SERVICES				
89,024	101,905	92,800	6201101	LIBRARY BOOKS	92,800	86,800	86,800	86,800
2,807	40,177	41,525	6201119	MISC. CONTRACTED SERVICES	42,268	7,525	7,525	7,525
1,391	2,073	1,846	6201153	GEOGRAPHICAL INFO SYS SUPPORT	1,832	1,771	1,771	1,771
335	616	450	6201201	REFERENCE BOOKS	778	800	800	800
6,986	13,636	14,200	6201205	E-BOOKS/DATABASES	15,797	14,920	14,920	14,920
15,218	9,207	13,018	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	10,000	36,318	36,318	36,318
56,138	75,589	99,460	6202110	INFORMATION TECHNOLOGY SUPP	89,459	81,000	81,000	81,000
0	685	1,700	6203015	GARBAGE DISPOSAL	1,700	1,700	1,700	1,700
179	520	300	6203020	TELEPHONE	400	500	500	500
341	0	1,250	6203021	TELECOMMUNICATIONS	1,250	969	969	969
0	0	1,255	6203022	LIBRARY OPERATIONAL GRANTS	1,255	1,255	1,255	1,255
0	25	0	6205002	ADVERTISING & PROMOTION	0	0	0	0
11,047	8,711	12,500	6206002	TRAINING	12,500	13,500	13,500	13,500
161	161	0	6206003	MEETINGS	168	0	0	0
2,649	1,129	1,775	6206005	MEMBERSHIP & DUES	1,500	1,875	1,875	1,875
4,469	4,753	4,500	6206006	BOOKS AND PERIODICALS	4,000	4,500	4,500	4,500
72	0	0	6206007	SAFETY	0	0	0	0

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
724	556	700	6209001	POSTAGE, SHIPPING, METER LEASE	700	700	700	700
1,307	127	3,000	6209090	OTHER SERVICES	3,000	1,500	1,500	1,500
25	345	0	6210001	BUILDING MAINTENANCE	21	0	0	0
0	241	0	6211020	MAINTENANCE/LEASE-OFFICE EQUI	0	0	0	0
6,696	23,143	25,500	6211025	EQUIPMENT (< 5,000)	25,500	25,000	25,000	25,000
895	647	0	6221001	GASOLINE, FUEL, OILS	500	500	500	500
2,345	1,097	3,161	6221013	VEHICLE REPAIR & OPERATION	1,997	1,892	1,892	1,892
23,134	20,315	20,300	6229001	OTHER SUPPLIES	20,300	20,300	20,300	20,300
588	2,337	4,098	6260001	EMPLOYEE WELLNESS	4,098	3,770	3,770	3,770
226,530	307,994	343,338		TOTAL MATERIALS & SERVICES	331,823	307,095	307,095	307,095
1,183,339	**1,293,271**	**1,435,299**		**TOTAL EXPENDITURES**	**1,419,274**	**1,536,727**	**1,536,727**	**1,536,727**





Police Services at a Glance

Police Services consist of Police and 911 Dispatch.

The Budget includes the following:

- Request for the purchased of one replacement Patrol vehicle.
- Request for the purchase of one replacement Detective vehicle.
- Request for the purchase of an additional Community Service Officer vehicle to accommodate second CSO Officer.
- Request for the purchase of (2) electric bicycles outfitted for law enforcement to be used to patrol special events as well as parts of the beach.

2024 Police and Fire Calls for Service Info:

- Calls for service 14,333, traffic stops 2,953, North Lincoln Fire events 3,407.
- Total events police and fire combined 20,693
- 911 calls 6,690, total phone calls 36,815.

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				POLICE				
				PERSONAL SERVICES				
2,656,495	2,860,768	3,343,399	6101100	SALARIES	3,075,536	3,433,004	3,433,004	3,433,004
242,227	289,779	239,925	6103012	OVERTIME	353,717	255,684	255,684	255,684
216,161	235,420	274,124	6105011	FICA/MEDICARE	258,603	282,185	282,185	282,185
66,714	79,262	116,216	6105012	WORKERS' COMP	103,632	148,687	148,687	148,687
6,013	12,152	14,333	6105014	OR PAID FAMILY LEAVE	13,338	14,755	14,755	14,755
578,652	632,412	754,938	6106011	MEDICAL & DENTAL INSURANCE	681,250	823,144	823,144	823,144
1,250	1,354	1,365	6106012	LIFE INSURANCE	1,404	1,295	1,295	1,295
4,176	4,685	7,750	6106013	LONG-TERM DISABILITY INS.	5,579	6,824	6,824	6,824
665,426	707,227	851,278	6106014	RETIREMENT	798,874	1,097,316	1,097,316	1,097,316
1,847	0	0	6106015	DEFERRED COMPENSATION	0	0	0	0
0	0	30,000	6107011	PAID VACATION POLICE	5,000	5,000	5,000	5,000
3,000	11,000	8,000	6108001	RELOCATION ALLOW/HIRING BONU	30,000	30,000	30,000	30,000
4,441,962	4,834,057	5,641,328		TOTAL PERSONAL SERVICES	5,326,933	6,097,894	6,097,894	6,097,894
				MATERIALS & SERVICES				
67,369	65,989	74,566	6201119	MISC. CONTRACTED SERVICES	67,000	86,654	86,654	86,654
0	10,647	0	6201150	LEGAL SETTLEMENTS	0	0	0	0
21,997	6,950	30,000	6201152	LEGAL SERVICES	30,000	15,000	15,000	15,000
2,032	3,030	2,697	6201153	GEOGRAPHICAL INFO SYS SUPPORT	2,678	2,589	2,589	2,589
19,352	22,049	24,441	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	24,441	50,038	50,038	50,038
112,276	151,175	198,917	6202110	INFORMATION TECHNOLOGY SUPP	178,918	162,000	162,000	162,000
24,625	28,486	30,797	6203001	ELECTRIC POWER	32,712	35,000	35,000	35,000
0	124	300	6203010	NATURAL GAS	300	300	300	300
0	2,208	6,500	6203015	GARBAGE DISPOSAL	6,000	6,500	6,500	6,500
38,438	39,993	31,500	6203020	TELEPHONE	29,850	29,969	29,969	29,969
0	1,427	2,900	6203022	POLICE OPERATIONAL GRANTS	14,900	2,800	2,800	2,800
0	0	0	6205002	ADVERTISING & PROMOTION	149	0	0	0
5,137	4,381	5,550	6205003	PRINTING	5,000	5,800	5,800	5,800
50,684	51,035	50,000	6206002	TRAINING	40,000	50,000	50,000	50,000

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
271	215	500	6206003	MEETINGS	350	350	350	350
4,123	5,321	6,145	6206005	MEMBERSHIP & DUES	6,145	7,725	7,725	7,725
1,578	1,000	1,350	6206006	BOOKS AND PERIODICALS	800	1,700	1,700	1,700
7,569	7,205	7,500	6206007	SAFETY	6,000	7,680	7,680	7,680
3,342	9,320	5,000	6207007	COMMUNITY POLICING PROGRAMS	5,000	7,000	7,000	7,000
2,707	2,441	3,000	6209001	POSTAGE, SHIPPING, METER LEASE	3,000	3,000	3,000	3,000
196,346	203,121	223,400	6209010	INSURANCE AND BONDS	223,593	229,000	229,000	229,000
0	0	2,000	6209020	NATURAL DISASTER EMERGENCY	1,000	2,000	2,000	2,000
36,253	43,673	43,500	6209030	UNIFORMS & CLOTHING	43,500	43,500	43,500	43,500
10,873	32,930	27,741	6210001	BUILDING MAINTENANCE	27,000	23,600	23,600	23,600
10,746	-1,702	0	6211001	RADIO COMMUNICATION	0	0	0	0
5,246	4,663	39,500	6211005	FIREARMS/RANGE MANAGEMENT	39,500	5,250	5,250	5,250
2,525	1,988	6,300	6211020	MAINTENANCE/LEASE-OFFICE EQUI	2,901	3,000	3,000	3,000
3,105	21,507	19,000	6211025	EQUIPMENT (< 5,000)	19,000	7,500	7,500	7,500
69,928	73,232	69,000	6221001	GASOLINE, FUEL, OILS	65,000	69,000	69,000	69,000
111,082	138,250	165,196	6221013	VEHICLE REPAIR & OPERATION	131,489	124,559	124,559	124,559
9,891	11,454	11,500	6222050	AMMUNITION	11,500	11,500	11,500	11,500
7,924	622	28,100	6225001	CODE ENFORCEMENT EXPENSE	10,000	10,075	10,075	10,075
3,802	5,083	7,000	6225002	INVESTIGATIVE EXPENSE	7,000	12,500	12,500	12,500
2,855	6,850	6,000	6225004	K-9 PROGRAM EXPENSE	4,500	5,000	5,000	5,000
28,498	28,749	30,000	6229001	OTHER SUPPLIES	30,000	30,000	30,000	30,000
2,787	54	3,000	6231094	DARE SUPPLIES	3,000	3,000	3,000	3,000
0	0	0	6231215	EMERGENCY SERVICES PROGRAM	0	0	0	0
9,489	11,511	13,666	6260001	EMPLOYEE WELLNESS	13,666	13,770	13,770	13,770
872,850	994,983	1,176,566		TOTAL MATERIALS & SERVICES	1,085,892	1,067,359	1,067,359	1,067,359
				CAPITAL OUTLAY				
195,278	287,972	88,000	6310001	AUTOMOBILES	143,164	197,571	197,571	197,571
0	0	18,000	6320201	OTHER EQUIPMENT (CAPITAL)	15,000	0	0	0
0	57,422	0	6322101	SOFTWARE, WEBSITES, APPS	0	0	0	0
195,278	345,395	106,000		TOTAL CAPITAL OUTLAY	158,164	197,571	197,571	197,571

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				DEBT SERVICE				
943	478	41	6412019	INTEREST PMTS - CAPITAL LEASE	40	0	0	0
9,329	19,993	15,721	6412096	INTEREST PMTS - SBITA	15,721	0	0	0
2,350	2,815	1,333	6452019	PRINCIPAL PMTS - CAPITAL LEASE	1,333	0	0	0
5,821	25,013	16,147	6452096	PRINCIPAL PMTS- SBITA	16,147	0	0	0
18,443	48,299	33,242		TOTAL DEBT SERVICE	33,241	0	0	0
5,528,533	**6,222,733**	**6,957,136**		**TOTAL EXPENDITURES**	**6,604,230**	**7,362,824**	**7,362,824**	**7,362,824**

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				DISPATCH CENTER				
				PERSONAL SERVICES				
641,245	662,451	771,364	6101100	SALARIES	688,208	787,459	787,459	787,459
94,720	105,157	80,934	6103012	OVERTIME, CITY EMPLOYEES	127,242	104,234	104,234	104,234
54,153	56,543	65,201	6105011	FICA/MEDICARE	60,798	68,214	68,214	68,214
629	1,107	1,198	6105012	WORKERS' COMP	861	934	934	934
1,519	2,957	3,409	6105014	OR PAID FAMILY LEAVE	3,025	3,567	3,567	3,567
181,870	176,532	212,383	6106011	MEDICAL & DENTAL INSURANCE	167,992	215,965	215,965	215,965
344	351	390	6106012	LIFE INSURANCE	332	370	370	370
1,189	1,296	1,843	6106013	LONG-TERM DISABILITY INS.	1,470	1,650	1,650	1,650
146,790	165,209	185,546	6106014	RETIREMENT	170,496	234,254	234,254	234,254
0	0	4,500	6107012	PAID VACATION DISPATCHER	1,500	1,500	1,500	1,500
1,122,458	1,171,603	1,326,768		TOTAL PERSONAL SERVICES	1,221,924	1,418,147	1,418,147	1,418,147
				MATERIALS & SERVICES				
0	700	9,200	6201119	MISC. CONTRACTED SERVICES	9,200	9,500	9,500	9,500
1,070	1,595	1,420	6201153	GEOGRAPHICAL INFO SYS SUPPORT	1,410	1,363	1,363	1,363
17,351	22,713	22,458	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	17,100	19,660	19,660	19,660
44,910	60,471	79,568	6202110	INFORMATION TECHNOLOGY SUPP	71,567	64,800	64,800	64,800
239	207	250	6203020	TELEPHONE	10,742	12,750	12,750	12,750
5,889	9,074	17,000	6206002	TRAINING	14,500	16,920	16,920	16,920
291	0	100	6206003	MEETINGS	0	100	100	100
0	0	0	6206004	RECRUITMENT AND TESTING (091)	0	750	750	750
211	352	1,350	6206005	MEMBERSHIP & DUES	1,000	600	600	600
0	0	100	6206006	BOOKS AND PERIODICALS	0	100	100	100
0	0	680	6206007	SAFETY	680	680	680	680
6,001	6,791	7,400	6209010	INSURANCE AND BONDS	7,055	7,300	7,300	7,300
0	0	1,000	6209020	NATURAL DISASTER EMERGENCY	0	1,000	1,000	1,000
5,669	12,843	25,300	6211001	RADIO COMMUNICATION	24,000	29,300	29,300	29,300
34,159	35,957	37,811	6211002	RECORDS MANAGEMENT (R.A.I.N.)	37,811	39,761	39,761	39,761
2,055	2,055	2,700	6211003	LOGGING RECORDER MAINT	2,500	2,700	2,700	2,700

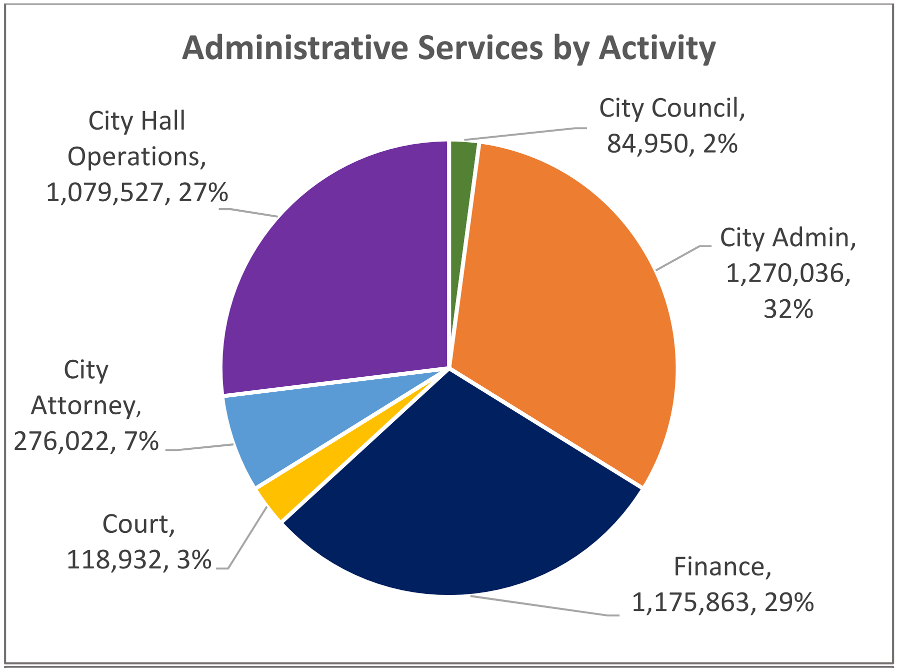
ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
41,492	45,680	48,790	6211004	COMPUTER AIDED DISPATCH (CAD)	48,790	54,520	54,520	54,520
0	7,164	0	6211025	EQUIPMENT (< 5,000)	0	13,000	13,000	13,000
3,398	2,309	3,000	6229001	OTHER SUPPLIES	1,500	3,000	3,000	3,000
2,530	3,484	3,484	6260001	EMPLOYEE WELLNESS	3,484	3,074	3,074	3,074
165,264	211,394	261,611		TOTAL MATERIALS & SERVICES	251,339	280,878	280,878	280,878
				CAPITAL OUTLAY				
0	26,808	35,000	6320201	OTHER EQUIPMENT (CAPITAL)	31,779	0	0	0
0	26,808	35,000		TOTAL CAPITAL OUTLAY	31,779	0	0	0
1,287,722	**1,409,805**	**1,623,379**		**TOTAL EXPENDITURES**	**1,505,042**	**1,699,025**	**1,699,025**	**1,699,025**

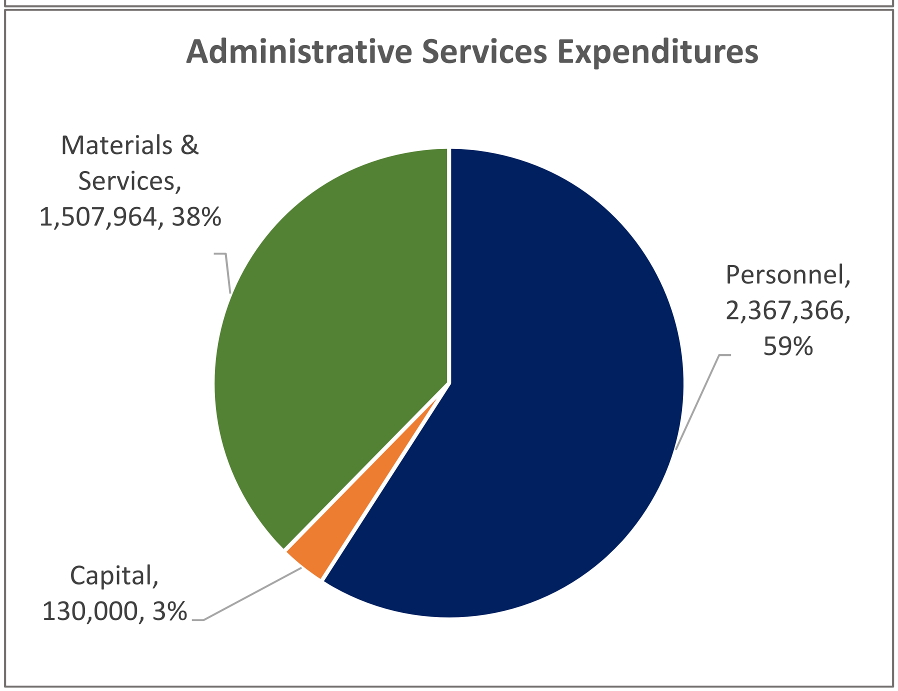
ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				CITY ATTORNEY				
				PERSONAL SERVICES				
182,826	128,598	202,288	6101100	SALARIES	145,038	148,664	148,664	148,664
0	0	0	6102001	PT SALARIES	0	0	44,729	44,729
13,538	9,075	15,475	6105011	FICA/MEDICARE	10,885	11,373	14,784	14,784
154	60	284	6105012	WORKERS' COMP	158	156	203	203
371	357	809	6105014	OR PAID FAMILY LEAVE	569	595	774	774
33,375	5,291	56,240	6106011	MEDICAL & DENTAL INSURANCE	20,234	22,213	22,213	22,213
58	13	78	6106012	LIFE INSURANCE	38	37	37	37
229	52	437	6106013	LONG-TERM DISABILITY INS.	175	275	275	275
44,370	21,263	41,813	6106014	RETIREMENT	17,296	38,668	50,302	50,302
274,923	164,708	317,424		TOTAL PERSONAL SERVICES	194,393	221,981	281,981	281,981
				MATERIALS & SERVICES				
0	4,637	5,000	6201119	MISC. CONTRACTED SERVICES	5,000	6,000	6,000	6,000
2,950	71,994	15,000	6201152	LEGAL SERVICES	0	15,000	15,000	15,000
3,423	5,103	4,543	6201153	GEOGRAPHICAL INFO SYS SUPPORT	4,511	4,361	4,361	4,361
5,201	5,796	7,000	6201201	REFERENCE BOOKS / MATERIALS	1,000	1,000	1,000	1,000
11,228	15,118	19,892	6202110	INFORMATION TECHNOLOGY SUPP	17,892	16,200	16,200	16,200
0	41	720	6203020	TELEPHONE	720	720	720	720
1,917	375	4,500	6206002	TRAINING	4,500	5,000	5,000	5,000
18	0	0	6206003	MEETINGS	50	0	0	0
1,308	0	2,000	6206005	MEMBERSHIP & DUES	1,000	3,000	3,000	3,000
273	1,865	0	6211025	EQUIPMENT (< 5,000)	0	0	0	0
379	284	1,500	6229001	OTHER SUPPLIES	0	2,000	2,000	2,000
378	409	0	6260001	EMPLOYEE WELLNESS	0	760	760	760
27,075	105,621	60,155		TOTAL MATERIALS & SERVICES	34,673	54,041	54,041	54,041
301,997	**270,329**	**377,579**		**TOTAL EXPENDITURES**	**229,066**	**276,022**	**336,022**	**336,022**

CITY OF LINCOLN CITY
ANNUAL BUDGET 2025-2026
465-000-PROPERTY ABATEMENT

Wednesday, June 11, 2025

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				CHARGES FOR SERVICES				
610	0	789	4403120	REDUCTIONS-LIENS FILED	789	0	0	0
610	0	789		TOTAL CHARGES FOR SERVICES	789	0	0	0
				MISCELLANEOUS REVENUE				
844	2,369	1,215	4610001	INTEREST ALLOCATED	9,802	9,500	9,500	9,500
307	0	0	4610002	INTEREST DIRECT	0	0	0	0
1,151	2,369	1,215		TOTAL MISCELLANEOUS REVENUE	9,802	9,500	9,500	9,500
				TRANSFERS IN				
0	200,000	0	4702111	TRANSFER FROM GENERAL FUND	0	0	0	0
0	200,000	0		TOTAL TRANSFERS IN	0	0	0	0
				BEGINNING FUND BALANCE				
28,445	30,207	232,211	4890010	BEGINNING BALANCE	232,576	242,992	242,992	242,992
28,445	30,207	232,211		TOTAL BEGINNING FUND BALANCE	232,576	242,992	242,992	242,992
30,207	**232,576**	**234,215**		**TOTAL RESOURCES**	**243,167**	**252,492**	**252,492**	**252,492**
				MATERIALS & SERVICES				
0	0	234,215	6210020	PROPERTY ABATEMENT	175	252,492	252,492	252,492
0	0	234,215		TOTAL MATERIALS & SERVICES	175	252,492	252,492	252,492
0	**0**	**234,215**		**TOTAL EXPENDITURES**	**175**	**252,492**	**252,492**	**252,492**
				CONTINGENCY/FUND BALANCE				
30,207	232,576	0	6800502	UNAPPROPRIATED FUND BALANCE	242,992	0	0	0
30,207	232,576	0		TOTAL CONTINGENCY/FUND BALANCE	242,992	0	0	0
30,207	**232,576**	**0**		**TOTAL ENDING FUND BALANCE**	**242,992**	**0**	**0**	**0**
1,762	*202,369*	*-232,211*		*Excess of Resources over Expenditures*	*10,416*	*-242,992*	*-242,992*	*-242,992*





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:
  - $20,000 for development of a strategic communication plan
  - $58,940 of software costs: Dropbox, Archive Social Media, eScribe Agenda Management, Citizen Notification, Granicus Engagement HQ, Granicus Website, and Kronos HR.
  - $5,000 climate action plan consultant
  - Budget for AFSCME negotiations
- Finance includes $60,000 for transient room tax auditing
- City Attorney budget reduction of $108,606.
- City Hall Operations includes:
  - $100,000 fix Culinary Center floor
  - $35,000 local bus subsidy
  - 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 24-25)
  - $130,000 generator for fuel station
  - $200,000 for outside agency contributions
  - $100,000 for county permanent seasonal no barrier shelter

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				CITY COUNCIL				
				MATERIALS & SERVICES				
8,076	1,354	2,500	6201119	MISC. CONTRACTED SERVICES	2,500	2,500	2,500	2,500
29,592	11,813	30,000	6201152	LEGAL SERVICES	30,000	30,000	30,000	30,000
11,228	15,118	19,892	6202110	INFORMATION TECHNOLOGY SUPP	17,892	16,200	16,200	16,200
524	490	750	6203021	TELECOMMUNICATIONS	500	600	600	600
0	961	0	6205003	PRINTING	96	0	0	0
10,615	7,933	20,000	6206002	TRAINING	20,000	26,000	26,000	26,000
7,041	1,218	6,000	6206003	MEETINGS	5,000	4,500	4,500	4,500
1,409	1,476	2,000	6206005	MEMBERSHIP & DUES	2,039	2,150	2,150	2,150
0	0	0	6209001	POSTAGE, SHIPPING, METER LEASE	14	0	0	0
2,565	192	3,000	6229001	OTHER SUPPLIES	1,500	3,000	3,000	3,000
71,051	40,556	84,142		TOTAL MATERIALS & SERVICES	79,541	84,950	84,950	84,950
71,051	**40,556**	**84,142**		**TOTAL EXPENDITURES**	**79,541**	**84,950**	**84,950**	**84,950**

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				CITY ADMINISTRATION				
				PERSONAL SERVICES				
563,090	586,196	620,023	6101100	SALARIES	664,041	685,183	685,183	685,183
5,627	1,488	74,828	6102001	PART TIME & SEASONAL SALARIES	25,692	34,036	34,036	34,036
84	0	0	6103012	OVERTIME, CITY EMPLOYEES	0	0	0	0
42,634	44,089	53,156	6105011	FICA/MEDICARE	51,644	55,020	55,020	55,020
970	843	977	6105012	WORKERS' COMP	884	754	754	754
1,216	2,243	2,779	6105014	OR PAID FAMILY LEAVE	2,782	2,877	2,877	2,877
80,957	77,688	115,046	6106011	MEDICAL & DENTAL INSURANCE	93,648	110,111	110,111	110,111
205	231	292	6106012	LIFE INSURANCE	248	259	259	259
776	887	1,499	6106013	LONG-TERM DISABILITY INS.	1,079	1,331	1,331	1,331
112,737	121,703	147,691	6106014	RETIREMENT	144,432	189,074	189,074	189,074
808,297	835,368	1,016,291		TOTAL PERSONAL SERVICES	984,450	1,078,645	1,078,645	1,078,645
				MATERIALS & SERVICES				
31,683	27,633	105,000	6201119	MISC. CONTRACTED SERVICES	105,000	31,000	31,000	31,000
5,220	473	5,000	6201152	LEGAL SERVICES	5,000	7,500	7,500	7,500
4,065	6,060	5,395	6201153	GEOGRAPHICAL INFO SYS SUPPORT	5,356	5,178	5,178	5,178
12,537	13,854	52,865	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	53,863	58,940	58,940	58,940
33,683	45,353	59,675	6202110	INFORMATION TECHNOLOGY SUPP	53,676	48,600	48,600	48,600
3,906	3,693	4,000	6203020	TELEPHONE	3,700	3,900	3,900	3,900
0	205	0	6205001	LEGAL NOTICES	0	0	0	0
7,750	10,035	19,050	6206002	TRAINING	15,000	20,000	20,000	20,000
1,509	2,228	1,500	6206003	MEETINGS	2,000	2,000	2,000	2,000
2,632	3,321	3,500	6206005	MEMBERSHIP & DUES	3,500	3,760	3,760	3,760
0	109	500	6206006	BOOKS AND PERIODICALS	500	0	0	0
14	28	0	6209001	POSTAGE, SHIPPING, METER LEASE	0	0	0	0
1,871	2,041	2,250	6211020	MAINTENANCE/LEASE-OFFICE EQUI	2,250	2,700	2,700	2,700
585	760	0	6211025	EQUIPMENT (< 5,000)	2,005	0	0	0
8,228	3,781	5,000	6229001	OTHER SUPPLIES	5,000	5,000	5,000	5,000
1,528	2,024	2,024	6260001	EMPLOYEE WELLNESS	2,024	2,813	2,813	2,813
115,212	121,596	265,759		TOTAL MATERIALS & SERVICES	258,874	191,391	191,391	191,391

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				CAPITAL OUTLAY				
0	74,845	0	6322101	SOFTWARE, WEBSITES, APPS	0	0	0	0
0	74,845	0		TOTAL CAPITAL OUTLAY	0	0	0	0
				DEBT SERVICE				
0	4,132	0	6412096	INTEREST PMTS - SBITA	0	0	0	0
0	5,007	0	6452096	PRINCIPAL PMTS- SBITA	0	0	0	0
0	9,139	0		TOTAL DEBT SERVICE	0	0	0	0
923,510	**1,040,948**	**1,282,050**		**TOTAL EXPENDITURES**	**1,243,324**	**1,270,036**	**1,270,036**	**1,270,036**

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				FINANCE				
				PERSONAL SERVICES				
461,893	475,528	564,143	6101100	SALARIES	562,980	542,265	542,265	542,265
0	0	0	6102001	PART TIME & SEASONAL SALARIES	0	0	0	0
1,309	976	1,603	6103012	OVERTIME, CITY EMPLOYEES	1,432	1,582	1,582	1,582
34,141	34,979	43,280	6105011	FICA/MEDICARE	41,454	41,604	41,604	41,604
537	1,204	795	6105012	WORKERS' COMP	868	823	823	823
893	1,901	2,262	6105014	OR PAID FAMILY LEAVE	2,257	2,175	2,175	2,175
85,054	89,939	100,409	6106011	MEDICAL & DENTAL INSURANCE	98,058	98,086	98,086	98,086
221	224	234	6106012	LIFE INSURANCE	237	222	222	222
781	837	1,223	6106013	LONG-TERM DISABILITY INS.	1,053	1,006	1,006	1,006
103,766	107,962	127,562	6106014	RETIREMENT	123,128	144,416	144,416	144,416
688,596	713,550	841,511		TOTAL PERSONAL SERVICES	831,467	832,179	832,179	832,179
				MATERIALS & SERVICES				
5,263	6,816	7,900	6201119	MISC. CONTRACTED SERVICES	6,750	6,850	6,850	6,850
71,129	84,353	96,645	6201151	AUDITING	94,595	104,250	104,250	104,250
0	0	0	6201152	LEGAL SERVICES	260	0	0	0
1,391	2,073	1,846	6201153	GEOGRAPHICAL INFO SYS SUPPORT	1,832	1,771	1,771	1,771
26,031	48,658	60,000	6201171	TRANSIENT ROOM TAX REVIEWS	0	60,000	60,000	60,000
61,407	61,588	70,000	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	64,741	73,880	73,880	73,880
47,717	64,250	84,540	6202110	INFORMATION TECHNOLOGY SUPP	76,040	68,850	68,850	68,850
1,090	1,162	750	6203020	TELEPHONE	1,480	750	750	750
-137	14	0	6204010	MERCHANT FEES	0	0	0	0
1,379	2,589	2,300	6205001	LEGAL NOTICES	2,750	3,000	3,000	3,000
6,328	5,851	10,500	6206002	TRAINING	5,000	8,550	8,550	8,550
11,839	2,506	0	6206003	MEETINGS	0	0	0	0
581	247	555	6206005	MEMBERSHIP & DUES	555	580	580	580
93	0	250	6206006	BOOKS AND PERIODICALS	0	250	250	250
0	31	0	6209001	POSTAGE, SHIPPING, METER LEASE	12	0	0	0
750	-750	750	6209010	INSURANCE AND BONDS	0	0	0	0
180	181	175	6211020	MAINTENANCE/LEASE-OFFICE EQUI	190	200	200	200

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
0	581	1,000	6211025	EQUIPMENT (< 5,000)	1,289	2,800	2,800	2,800
0	1,749	2,000	6221001	GASOLINE, FUEL, OILS	3,000	3,000	3,000	3,000
2,827	4,999	6,500	6229001	OTHER SUPPLIES	3,000	5,000	5,000	5,000
1,366	752	1,851	6260001	EMPLOYEE WELLNESS	1,851	3,953	3,953	3,953
239,234	287,651	347,562		TOTAL MATERIALS & SERVICES	263,345	343,684	343,684	343,684
927,830	**1,001,202**	**1,189,073**		**TOTAL EXPENDITURES**	**1,094,812**	**1,175,863**	**1,175,863**	**1,175,863**

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				MUNICIPAL COURT				
				PERSONAL SERVICES				
58,936	64,719	67,271	6102001	PART TIME & SEASONAL SALARIES	52,285	69,698	69,698	69,698
4,339	4,781	5,146	6105011	FICA/MEDICARE	3,827	5,332	5,332	5,332
51	116	95	6105012	WORKERS' COMP	61	73	73	73
129	250	269	6105014	OR PAID FAMILY LEAVE	193	279	279	279
8,274	9,082	9,732	6106011	MEDICAL & DENTAL INSURANCE	8,848	10,596	10,596	10,596
38	39	39	6106012	LIFE INSURANCE	35	37	37	37
88	101	102	6106013	LONG-TERM DISABILITY INS.	108	89	89	89
8,416	13,065	13,905	6106014	RETIREMENT	10,807	18,128	18,128	18,128
80,272	92,153	96,559		TOTAL PERSONAL SERVICES	76,164	104,232	104,232	104,232
				MATERIALS & SERVICES				
725	1,544	2,000	6201119	MISC. CONTRACTED SERVICES	1,500	2,000	2,000	2,000
5,614	7,559	9,946	6202110	INFORMATION TECHNOLOGY SUPP	8,946	8,100	8,100	8,100
332	0	2,000	6206002	TRAINING	0	2,000	2,000	2,000
125	0	850	6206005	MEMBERSHIP & DUES	0	500	500	500
0	0	100	6206006	BOOKS AND PERIODICALS	0	250	250	250
8	0	0	6209001	POSTAGE, SHIPPING, METER LEASE	0	0	0	0
597	503	750	6211020	MAINTENANCE/LEASE-OFFICE EQUI	650	750	750	750
0	2,337	0	6211025	EQUIPMENT (< 5,000)	0	0	0	0
41	549	500	6229001	OTHER SUPPLIES	150	500	500	500
556	601	601	6260001	EMPLOYEE WELLNESS	601	600	600	600
7,999	13,094	16,747		TOTAL MATERIALS & SERVICES	11,847	14,700	14,700	14,700
88,271	**105,247**	**113,306**		**TOTAL EXPENDITURES**	**88,011**	**118,932**	**118,932**	**118,932**

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				CITY HALL OPERATIONS				
				PERSONAL SERVICES				
52,767	58,803	64,296	6102001	PART TIME & SEASONAL SALARIES	62,727	69,221	69,221	69,221
145	0	0	6103012	OVERTIME, CITY EMPLOYEES	852	338	338	338
4,755	-7,732	0	6105001	PAYROLL TAX, INS. & BENEFITS	0	0	0	0
3,970	4,421	4,919	6105011	FICA/MEDICARE	4,782	5,321	5,321	5,321
632	1,038	1,150	6105012	WORKERS' COMP	1,035	1,317	1,317	1,317
5,956	21,112	58,500	6105013	UNEMPLOYMENT REIMBURSEMENT	0	25,000	25,000	25,000
111	231	257	6105014	OR PAID FAMILY LEAVE	248	278	278	278
9,121	9,082	9,732	6106011	MEDICAL & DENTAL INSURANCE	9,698	10,596	10,596	10,596
39	39	39	6106012	LIFE INSURANCE	38	37	37	37
115	129	139	6106013	LONG-TERM DISABILITY INS.	139	129	129	129
5,281	11,579	13,290	6106014	RETIREMENT	13,142	18,092	18,092	18,092
82,891	98,702	152,322		TOTAL PERSONAL SERVICES	92,661	130,329	130,329	130,329
				MATERIALS & SERVICES				
9,469	11,024	21,410	6201119	MISC. CONTRACTED SERVICES	34,492	47,503	47,503	47,503
660	0	0	6201152	LEGAL SERVICES	0	0	0	0
0	0	125,000	6201161	CULINARY CENTER	25,000	100,000	100,000	100,000
5,044	4,170	7,500	6202001	FILING AND RECORDING FEES	5,000	5,000	5,000	5,000
490	11,786	15,000	6202005	ELECTION COSTS	0	7,500	7,500	7,500
300	440	300	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	300	300	300	300
8,421	11,338	14,919	6202110	INFORMATION TECHNOLOGY SUPP	13,419	12,150	12,150	12,150
1,540	2,828	2,795	6203001	ELECTRIC POWER	4,500	4,500	4,500	4,500
261	214	260	6203010	NATURAL GAS	260	300	300	300
0	951	0	6205003	PRINTING	755	0	0	0
514	0	2,450	6206002	TRAINING	2,450	3,050	3,050	3,050
0	12,255	15,000	6206003	MEETINGS	15,000	15,000	15,000	15,000
33,756	17,367	35,875	6206004	RECRUITMENT AND TESTING	20,000	25,875	25,875	25,875
23,658	28,630	27,505	6206005	MEMBERSHIP & DUES	27,950	27,920	27,920	27,920
15,815	23,143	30,000	6209001	POSTAGE, SHIPPING, METER LEASE	25,000	25,000	25,000	25,000
25,515	28,381	30,600	6209010	INSURANCE AND BONDS	30,198	31,100	31,100	31,100

CITY OF LINCOLN CITY
ANNUAL BUDGET 2025-2026
111-091-CITY HALL OPERATIONS

Wednesday, June 11, 2025

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
53	30	0	6211020	MAINTENANCE/LEASE-OFFICE EQUI	30	0	0	0
0	123	0	6211025	EQUIPMENT (< 5,000)	0	0	0	0
10,216	6,696	14,000	6229001	OTHER SUPPLIES	7,750	12,000	12,000	12,000
0	-54	0	6231092	LOGO AND WAYFINDING	0	0	0	0
35,000	35,000	35,000	6231096	LOCAL BUS PROGRAM	35,000	35,000	35,000	35,000
0	50,000	100,000	6231098	COUNTY/SCHOOL PARTNERSHIPS	100,000	100,000	100,000	100,000
50,000	247,480	300,000	6231199	CONTRIBUTION OUTSIDE AGENCIES	300,000	200,000	200,000	200,000
32,000	145,603	273,636	6231215	EMERGENCY SERVICES PROGRAM	75,000	157,000	157,000	157,000
919	8,558	5,000	6260001	EMPLOYEE WELLNESS	1,000	5,000	5,000	5,000
0	0	5,000	6260005	EMPLOYEE APPRECIATION	0	5,000	5,000	5,000
253,631	645,963	1,061,250		TOTAL MATERIALS & SERVICES	723,104	819,198	819,198	819,198
				CAPITAL OUTLAY				
0	16,063	0	6320201	OTHER EQUIPMENT (CAPITAL)	0	0	0	0
29,622	10,841	0	6320401	EMERGENCY SERVICES CAPITAL EQ	0	130,000	130,000	130,000
0	22,293	458,933	6340401	LAND PURCHASED	16,896	0	0	0
29,622	49,197	458,933		TOTAL CAPITAL OUTLAY	16,896	130,000	130,000	130,000
366,145	**793,861**	**1,672,505**		**TOTAL EXPENDITURES**	**832,661**	**1,079,527**	**1,079,527**	**1,079,527**

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				GENERAL FUND - TRANSFERS				
				DEBT SERVICE				
224	1,252	1,391	6412087	INTEREST PMTS - LEASE ASSET	1,391	1,084	1,084	1,084
0	0	10,517	6412096	INTEREST PMTS - SBITA	10,517	24,384	24,384	24,384
3,691	2,861	2,789	6452087	PRINCIPAL PMTS - LEASE ASSET	2,789	3,096	3,096	3,096
0	0	9,721	6452096	PRINCIPAL PMTS- SBITA	13,901	38,315	38,315	38,315
3,914	4,113	24,418		TOTAL DEBT SERVICE	28,598	66,879	66,879	66,879
				TRANSFERS				
101,377	104,418	107,551	6601120	TRANSFER TO LINCOLN SQ CENTER	107,551	111,853	111,853	111,853
150,000	0	0	6601130	TRANSFER TO INTERNAL SRVC FUN	0	0	0	0
10,000	70,000	0	6601201	TRANSFER TO STREET OPER FUND	0	0	0	0
591,748	300,500	500,000	6601205	TRANSFER TO STREET CAPITAL	500,000	500,000	500,000	500,000
150,000	350,000	0	6601262	TRANSFER TO VILLAGES FUND	0	0	0	0
100,000	0	0	6601263	TRANSFER TO POLICE BUILDING	0	0	0	0
225,000	0	0	6601265	TRANSFER TO PARKS OPER FUND	0	0	0	0
0	500,000	2,750,000	6601270	TRANSFER TO PARKS CAPITAL FUN	2,750,000	0	0	0
0	200,000	0	6601465	TRANSFER TO PROPERTY ABATEME	0	0	0	0
1,328,125	1,524,918	3,357,551		TOTAL TRANSFERS	3,357,551	611,853	611,853	611,853
1,332,039	**1,529,031**	**3,381,969**		**TOTAL EXPENDITURES**	**3,386,149**	**678,732**	**678,732**	**678,732**
				CONTINGENCY/FUND BALANCE				
0	0	924,105	6780001	CONTINGENCIES	0	2,951,502	2,891,502	2,891,502
11,323,621	11,740,968	6,000,000	6800502	UNAPPROPRIATED FUND BALANCE	9,241,896	6,000,000	6,000,000	6,000,000
11,323,621	11,740,968	6,924,105		TOTAL CONTINGENCY/FUND BALANCE	9,241,896	8,951,502	8,891,502	8,891,502
11,323,621	**11,740,968**	**6,924,105**		**TOTAL ENDING FUND BALANCE**	**9,241,896**	**8,951,502**	**8,891,502**	**8,891,502**

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				MISCELLANEOUS REVENUE				
0	23	0	4601915	ENERGY TRUST REBATES	0	0		
15,672	4,880	0	4610001	INTEREST ALLOCATED	0	0		
15,672	4,903	0		TOTAL MISCELLANEOUS REVENUE	0	0		
				TRANSFERS IN				
100,000	0	0	4702111	TRANSFER FROM GENERAL FUND	0	0		
100,000	0	0		TOTAL TRANSFERS IN	0	0		
				BEGINNING FUND BALANCE				
959,239	215,506	0	4890010	BEGINNING BALANCE	0	0		
959,239	215,506	0		TOTAL BEGINNING FUND BALANCE	0	0		
1,074,911	**220,409**	**0**		**TOTAL RESOURCES**	**0**	**0**		
				MATERIALS & SERVICES				
0	0	0	6210010	SYSTEM MAINTENANCE	0	0		
0	0	0		TOTAL MATERIALS & SERVICES	0	0		
				CAPITAL OUTLAY				
856,909	168,933	0	6330402	PUBLIC SAFETY BUILDING	0	0		
856,909	168,933	0		TOTAL CAPITAL OUTLAY	0	0		
				TRANSFERS				
2,497	0	0	6601193	TRANSFER TO % FOR ARTS	0	0		
0	51,476	0	6601261	TRANSFER TO FACILITIES CAP FND	0	0		
2,497	51,476	0		TOTAL TRANSFERS	0	0		
859,405	**220,409**	**0**		**TOTAL EXPENDITURES**	**0**	**0**		
				CONTINGENCY/FUND BALANCE				
215,506	0	0	6800502		0	0		
215,506	0	0		TOTAL CONTINGENCY/FUND BALANCE	0	0		
215,506	**0**	**0**		**TOTAL ENDING FUND BALANCE**	**0**	**0**		

CITY OF LINCOLN CITY
ANNUAL BUDGET 2025-2026
328-000-WATER BONDS

Wednesday, April 9, 2025

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25			ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				TRANSFERS IN				
455,000	441,603	0	4701770	TRANSFER FROM WATER FUND	0	0		
455,000	441,603	0		TOTAL TRANSFERS IN	0	0		
				BEGINNING FUND BALANCE				
5,536	5,891	0	4890010	BEGINNING BALANCE	0	0		
5,536	5,891	0		TOTAL BEGINNING FUND BALANCE	0	0		
460,536	**447,494**	**0**		**TOTAL RESOURCES**	**0**	**0**		
				DEBT SERVICE				
24,644	12,494	0	6410214	INTEREST - SERIES 2014	0	0		
430,000	435,000	0	6450214	PRINCIPAL - SERIES 2014	0	0		
454,644	447,494	0		TOTAL DEBT SERVICE	0	0		
454,644	**447,494**	**0**		**TOTAL EXPENDITURES**	**0**	**0**		
				CONTINGENCY/FUND BALANCE				
5,891	0	0	6800502		0	0		
5,891	0	0		TOTAL CONTINGENCY/FUND BALANCE	0	0		
5,891	**0**	**0**		**TOTAL ENDING FUND BALANCE**	**0**	**0**		
356	*-5,891*	*0*		*Excess of Resources over Expenditures*	*0*	*0*	*0*	*0*

CITY OF LINCOLN CITY
ANNUAL BUDGET 2024-2025
CITY PERSONNEL

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
	BUILDING INSPECTION	
1.00	Building Permit Technician	71,706
0.25	Planning and Community Development Director	33,686
1.25	**TOTAL BUILDING INSPECTION**	**105,391**
	CITY ADMINISTRATION	
1.00	City Manager	167,319
1.00	City Recorder	101,867
0.50	Deputy City Recorder	34,036
1.00	Executive Assistant to City Manager	93,325
1.00	HR Director	135,866
1.00	Human Resources Supervisor	106,962
1.00	Public Information Officer/ADA Coordinator	79,843
6.50	**TOTAL CITY ADMINISTRATION**	**719,218**
	CITY ATTORNEY	
1.00	City Attorney	148,664
1.00	**TOTAL CITY ATTORNEY**	**148,664**
	CITY HALL OPERATIONS	
0.80	Emergency Preparedness Coordinator	69,221
0.80	**TOTAL CITY HALL OPERATIONS**	**69,221**
	DISPATCH CENTER	
8.00	911 Dispatcher	562,381
1.00	9-1-1 Operations Manager	138,757
1.00	Dispatch Supervisor	86,320
10.00	**TOTAL DISPATCH CENTER**	**787,459**
	ECONOMIC DEVELOPMENT	
1.00	Economic Development Project Manager	101,867
0.50	Executive Administrative Assistant to the Director	31,884
1.00	Urban Renewal Director	139,603
2.50	**TOTAL ECONOMIC DEVELOPMENT**	**273,354**
	FINANCE	
1.00	Accounts Receivable Lead	57,255
1.00	Accounts Receivable Manager	80,675
1.00	Finance Director	146,039
1.00	Finance Manager	117,964
1.00	Payroll Administrator	75,302

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
1.00	Sr. Accounts Payable Clerk	65,030
6.00	**TOTAL FINANCE**	**542,265**
	LIBRARY	
1.00	Circulation Supervisor	92,401
0.50	Library Assistant I	22,427
1.25	Library Assistant II	65,267
2.00	Library Assistant III	111,205
1.00	Library Director	144,406
1.00	Outreach Services Librarian/Lead Worker	86,723
1.00	Reference Librarian	88,889
0.50	Temporary Increase to PT Hours	26,479
1.00	Volunteer Services Coordinator	66,371
1.00	Youth Librarian/Lead Worker	84,931
10.25	**TOTAL LIBRARY**	**789,100**
	MUNICIPAL COURT	
0.75	Municipal Court Clerk	48,290
0.09	Municipal Judge	21,408
0.84	**TOTAL MUNICIPAL COURT**	**69,698**
	PLANNING	
2.00	Assistant Planner	141,712
1.00	Associate Planner	91,997
0.75	Planning and Community Development Director	103,406
3.75	**TOTAL PLANNING**	**337,114**
	POLICE	
1.00	Administrative Assistant & Evidence Support	64,317
1.00	Administrative Assistant (PD)	67,438
1.00	Administrative Lieutenant	138,757
1.00	Code Enforcement	76,292
1.00	Community Service Officer	75,537
3.00	Detective	325,505
1.00	Evidence Technician	66,128
1.00	Executive Assistant to Chief of Police	76,027
1.00	Facilities Maintenance--Police Building	74,556
1.00	Lateral Police Officer	90,025
1.00	Operations Lieutenant	135,041
1.00	Police Chief	164,164
10.00	Police Officer	859,239
6.00	Senior Police Officer	614,021
5.00	Sergeant	605,955

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
35.00	**TOTAL POLICE**	**3,433,004**
77.89	**TOTAL GENERAL FUND**	**7,274,488**
	EXPLORE LINCOLN CITY	
1.00	Administrative Assistant - ELC	64,386
1.00	Content Manager	67,085
1.00	ELC Director	119,951
1.00	ELC Event & Outreach Coordinator	71,611
1.00	Explore Lincoln City Visitor Center Coordinator	57,880
1.00	Financial Projects Manager/Office	66,092
1.00	Marketing Manager	80,492
0.50	New Position Request	25,843
0.50	Visitor Center Coordinator	25,843
8.00	**TOTAL EXPLORE LINCOLN CITY**	**579,184**
	GEOGRAPHICAL INFO SYSTEMS	
1.00	GIS Technician	80,539
1.00	**TOTAL GEOGRAPHICAL INFO SYSTEMS**	**80,539**
	INFORMATION TECH (ISF)	
1.00	Information Technology Support Specialist	76,622
1.00	IT Director	154,162
1.00	IT System Administrator	90,631
3.00	**TOTAL INFORMATION TECH (ISF)**	**321,415**
	LINCOLN SQ OPERATIONS	
1.00	Building Maintenance-Security Worker	80,100
1.00	Facilities Manager--Lincoln Square	90,269
2.00	**TOTAL LINCOLN SQ OPERATIONS**	**170,369**
	PARKS OPERATIONS	
1.00	Lead Parks Maintenance Worker	70,996
0.13	New Request Upgrade 2 PT to 1 FT	7,711
0.50	Parks & Recreation Director	69,802
1.00	Parks and Open Space Supervisor	95,787
3.00	Parks Maintenance Worker	171,897
0.87	PT Seasonal	47,169
2.00	Senior Parks Maintenance Worker	129,388
8.50	**TOTAL PARKS OPERATIONS**	**592,749**

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
	RECREATION CENTER	
1.00	Aquatics Lead	59,419
1.00	Aquatics Manager	84,690
0.32	Counter Clerk	11,664
1.39	Counter Clerk - PT - Other	52,354
1.00	Custodian--Community Center	52,309
1.00	Executive Assistant to the LCPR Director	73,378
1.00	Facilities Maintenance--Community Center	69,523
4.54	Lifeguard	143,640
2.34	Lifeguard 1	80,866
1.00	Member Services Specialist	66,318
0.50	Parks & Recreation Director	69,802
0.49	Rec Ldr Addtl Hours Request	16,819
1.00	Recreation Coordinator	63,294
0.14	Recreation Instructor	5,577
1.49	Recreation Leader I	51,176
1.00	Recreation Manager	83,852
1.00	Recreation Supervisor	91,650
0.62	Referee	20,253
20.83	**TOTAL RECREATION CENTER**	**1,096,584**
	SEWER UTILITY OPERATIONS	
0.40	Accounts Receivable Billing Specialist	21,445
0.30	Accounts Receivable Clerk I	18,395
0.33	City Engineer	37,019
0.20	Engineer	19,648
0.66	Engineering Technician II	49,325
0.05	Eningeer 0.60 to 0.75	4,758
0.33	Executive Assistant to the PW Director	21,460
1.00	Lead Wastewater Collections Operator	93,887
1.00	Lead Wastewater Treatment Plant Operator	97,938
1.00	Other w/o PERS	43,680
1.00	Pre-Treatment Technician	65,604
0.33	Project Manager	28,684
0.33	Public Works Director	53,240
1.00	Pump Station Mechanic I	66,182
1.00	Wastewater Collections Operator I	72,336
2.00	Wastewater Collections Operator II	156,604
1.00	Wastewater Operations Manager	136,619
3.00	Wastewater Treatment Plant Operator I	222,787
14.93	**TOTAL SEWER UTILITY OPERATIONS**	**1,209,609**
	STREET OPERATIONS	

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
0.33	City Engineer	37,008
0.20	Engineer	19,653
0.66	Engineering Technician II	49,333
0.05	Eningeer 0.60 to 0.75	4,760
0.33	Executive Assistant to the PW Director	21,460
1.00	Lead Streets Maintenance Worker	74,556
0.33	Project Manager	28,684
0.33	Public Works Director	53,224
4.00	Senior Streets Maintenance Worker	238,840
1.00	Streets Supervisor	86,963
8.23	**TOTAL STREET OPERATIONS**	**614,481**
	VEHICLE MAINTENANCE (ISF)	
1.00	Lead Mechanic	82,210
1.00	Mechanic	74,556
2.00	**TOTAL VEHICLE MAINTENANCE (ISF)**	**156,766**
	WATER UTILITY OPERATION	
0.60	Accounts Receivable Billing Specialist	32,167
0.45	Accounts Receivable Clerk I	27,592
0.33	City Engineer	37,008
0.20	Engineer	19,648
0.66	Engineering Technician II	49,333
0.05	Eningeer 0.60 to 0.75	4,758
0.33	Executive Assistant to the PW Director	21,460
1.00	Lead Water Distribution & Cross Connection Back Flow Special	101,533
1.00	Lead Water Treatment Plant Operator	106,270
0.33	Project Manager	28,693
0.50	PT Seasonal	21,840
0.33	Public Works Director	53,224
1.00	Water Distribution Operator I	70,962
1.00	Water Distribution Supervisor	111,544
3.00	Water Distribution Utility Worker	180,727
1.00	Water Treatment Plant Operator I	72,814
1.00	Water Treatment Plant Operator III	92,896
1.00	Water Treatment Plant Supervisor	127,302
13.78	**TOTAL WATER UTILITY OPERATION**	**1,159,771**
82.27	**TOTAL OTHER FUNDS**	**5,981,468**
160.16	**TOTAL CITY**	**13,255,955**

City of Lincoln City

Asset Log Summary

Asset ID	Year	Serial #	Log Type	Current Reading
FLEET MAINTENANCE				
\FLEET				
392 [18 RAM 3500 SERVICE TRUCK]	2018	3C7WR2AJ6JG386989	Mile	17,604.00
\LIBRARY				
107 [15 TRANSIT CONNECT]	2015	NM0AE8FX9F1174643	Mile	31,589.00
\PARKS				
104 [2022 F250 4X4]	2022	1FTBF2B67NEE67995	Hours	0.00
			Mile	9,538.00
109 [2016 F150 PU]	2016	1FTNF1CG6GKD82228	Hours	0.00
			Mile	47,193.00
110 [2018 Ford F450 dump bed]	2018	1FDUF4GY8JEB31910	Hours	1,256.00
			Mile	18,070.00
118 [2018 CHEVROLET SILVERADO 2500]	2018	1GC2CUEG4JZ166600	Hours	4,000.00
			Mile	54,324.00
119 [06 F350 SUP CAB 4X2]	2006	1FTSX30546ED85365	Fuel	1,713.00
			Mile	75,852.00
150 [2024 FORD F250 FLATBED RUN TRUCK]	2024	1FTBF2BAXRED72597	Hours	0.00
			Mile	7,290.00
160 [23 F250 4x4]	2023	1FT8X2BA1PED41100	Hours	0.00
			Mile	13,066.00
\POLICE DEPT				
509 [14 POLICE INTERCEPTOR UTILITY DET GOODMAN]	2014	1FM5K8AR9EGC27175	Fuel	159.00
			Hours	0.00
			Mile	70,965.00
516 [17 FORD F150 CREW CAB 4X4 DET BUD LANE]	2017	1FTEW1EG7HKD48202	Hours	615.00
			Mile	47,705.00
517 [17 POLICE INTERCEPTOR UTILITY LT WINN]	2017	1FM5K8AR1HGC78996	Hours	(4,944.00)
			Mile	24,859.00
537 [13 POLICE INTERCEPTOR UTILITY]	2013	1FM5K8AR3DGC41071	Fuel	1,397.00
			Hours	0.00
			Mile	114,896.00
542 [16 POLICE INTERCEPTOR UTILITY]	2016	1FM5K8AR5GGC50701	Hours	0.00
			Mile	111,464.00
543 [16 POLICE INTERCEPTOR UTILITY]	2016	1FM5K8AR0GGC61976	Mile	119,983.00
544 [18 POLICE INTERCEPTOR UTILITY EVIDENCE]	2018	1FM5K8AR9JGB93295	Mile	97,044.00
545 [18 POLICE INTERCEPTOR UTILITY COURT]	2018	1FM5K8AR0JGB93296	Hours	0.00
			Mile	52,804.00
546 [20 POLICE INTERCEPTOR UTILITY DET SGT WEAVER]	2020	1FM5K8AB9LGA71512	Hours	0.00
			Mile	32,102.00
547 [19 POLICE INTERCEPTOR UTILITY PATROL]	2019	1FM5K8AR5KGB54947	Mile	99,739.00
549 [20 POLICE INTERCEPTOR UTILITY PATROL]	2020	1FM5K8AC2LGA55502	Hours	4,943.00
			Mile	81,105.00
550 [20 POLICE INTERCEPTOR UTILITY HYBRID SGT]	2020	1FM5K8AW8LGA55501	Hours	888.00
			Mile	37,039.00
551 [21 POLICE INTERCEPTOR UTILITY LT HENDERSON]	2021	1FM5K8AC6MGC03443	Hours	0.00
			Mile	22,009.00
552 [21 POLICE INTERCEPTOR UTILITY PATROL]	2021	1FM5K8AC7MGC31591	Hours	2,643.00
			Mile	43,615.00
554 [21 POLICE INTERCEPTOR UTILITY K9 VILLAFANE]	2021	1FM5K8AC8MGC31843	Hours	4,033.00
			Mile	37,063.00
555 [21 POLICE INTERCEPTOR UTILITY SGT]	2021	1FM5K8AC9MGC32032	Hours	3,025.00
			Mile	54,569.00
556 [2020 DODGE DURANGO K9 SNIDOW]	2020	1C4SDJFTXLC443165	Mile	43,806.00
557 [2022 NISSAN KING CAB 4X4 CSO]	2022	1NED1CM6NN686633	Mile	16,617.00

Asset Log Summary

Asset ID	Year	Serial #	Log Type	Current Reading
FLEET MAINTENANCE				
\POLICE DEPT				
558 [22 POLICE INTERCEPTOR UTILITY PATROL]	2022	1FM5K8AB6NGB80867	Hours Mile	0.00 32,117.00
559 [2023 FORD EXPLORER CHIEF BRODERICK]	2023	1FMSK8DH0PGA26967	Mile	13,041.00
560 [2023 Ford Transit 150]	2023	1FTYE1C84PKA89078	Mile	853.00
561 [2023 NISSAN FRONTIER CODE ENF]	2023	1N6ED1CM4PN659644	Mile	14,342.00
562 [23 FORD EXPLORER POLICE INTERCEPTOR]	2023	1FM5K8AB7PGB84042	Mile	9,211.00
563 [23 FORD EXPLORER POLICE INTERCEPTOR]	2023	1FM5K8ACXPGB99417	Mile	3,003.00
564 [23 FORD EXPLORER POLICE INTERCEPTOR]	2023	1FM5K8ACXPGB99711	Mile	2,004.00
565 [23 Toyota 4 runner TRD]	2023	JTERU5JR3P6209841	Mile	7,525.00
566 [2023 FORD EXPLORER POLICE INTERCEPTOR]	2023	1FM5K8AC0PGC18346	Mile	2,477.00
567 [24 FORD EXPLORER POLICE INTERCEPTOR]	2024	1FM5K8AC9RGA81197		
\PUBLIC WORKS				
200 [2014 FOCUS 4DR SEDAN]	2014	1FADP3F24EL393424	Fuel Mile	10.00 53,735.00
202 [15 TRANSIT CONNECT]	2015	NM0GE9F74F1177014	Fuel Mile	4.00 43,598.00
203 [2017 Ford Explorer]	2017	1FM5K8B81HGB41224	Mile	26,453.00
540 [15 POLICE INTERCEPTOR UTILITY IT]	2015	1FM5K8AR4FGB62236	Mile	120,391.00
\RECREATION				
103 [2018 TRANSIT CONNECT]	2018	NM0AS8F72J1334539	Mile	16,839.00
\STREET DEPT				
210 [2024 FORD F550 DUMP TRUCK]	2024	1FDUF5HT5RDA29135	Mile	134.00
238 [2015 F450 DUMP BED LANDSCAPE]	2015	1FDUF4GY8FEC16396	Fuel Hours Mile	48.00 0.00 35,895.00
239 [2016 F550 Bucket Truck]	2016	1FDUF5GY4GEB55751	Hours Mile	1,745.00 22,409.00
240 [2017 F150 4X2 SC]	2017	1FTFX1CG1HKC48486	Hours Mile	680.00 79,572.00
242 [2019 RAM 2500 CREW CAB]	2019	3C6UR5HJ2KG643618	Hours Mile	2,413.00 35,237.00
250 [2023 F250 4x4]	2023	1FTRF2BA6PED41150	Mile	8,007.00
\WASTE WTR COLLEC				
401 [2018 Ford F550 Crane Truck]	2018	1FDUF5GY3JDA00783	Hours Mile	426.00 8,231.00
406 [2022 Ford F250 4X4]	2022	1FT7X2B61NEG41854	Mile	10,347.00
420 [2020 VACTOR 2100I]	2020	1FVHG3FE2LHLJ2477	Hours Mile	4,029.00 39,726.00
421 [2019 RAM 2500 4X4]	2019	3C6MR5AJ9KG661463	Hours Mile	526.00 36,290.00
424 [2023 TRANSIT TV VAN]	2023	1FTBF4X81PKB40079	Mile	541.00
425 [2024 FORD F350 SERVICE TRUCK]	2024	1FD8X3F75REE16056	Mile	0.00
434 [2019 RANGER CREW CAB]	2019	1FTER4FH9KLB09686	Mile	26,384.00
\WASTE WTR PLANT				
404 [2022 Ford F250 4X4]	2022	1FT7X2B63NEG13862	Hours Mile	0.00 8,278.00
409 [08 F250 4X4]	2008	1FTSX21588ED64031	Fuel Mile	2,619.00 64,409.00
\WATER DIST				
311 [05 INTERNATIONAL 7YD DUMP]	2005	1HTMKAAR15H108945	Fuel Hours Mile	2,610.00 579.00 70,138.00
315 [19 F450 SERVICE TRUCK]	2019	1FDUF4GT3KDA05059	Hours Mile	2,849.00 32,039.00

Asset Log Summary

Asset ID	Year	Serial #	Log Type	Current Reading
FLEET MAINTENANCE				
\WATER DIST				
316 [14 F150 EX CAB 4X4]	2014	1FTVX1ET7EKG23931	Mile	75,675.00
317 [2016 F150 PU FLATBED]		1FTNF1CG8GKD82229	Mile	66,475.00
318 [2019 VACTOR HYDRO EXCAVATOR]	2019	1FVACWFC3KHKE5153	Fuel	1,522.00
			Hours	2,888.00
			Mile	10,976.00
319 [2023 NISSAN FRONTIER KING CAB 4X4]	2023	1N6ED1CM0PN619061	Mile	14,187.00
320 [23 F250 4X4]	2023	1FT7X2BA6PEC45040	Hours	0.00
			Mile	8,568.00
\WATER PLANT				
303 [16 F150 4X4 EX CAB 3.5L]	2016	1FTFX1EG1GFA21433	Hours	0.00
			Mile	47,193.00
307 [2018 FORD F150 4X4]	2018	1FTFX1EG3JKC58388	Hours	1,953.00
			Mile	64,785.00
323 [2024 NISSAN FRONTIER KING CAB]	2024	1N6ED1CMXRN648893	Mile	3,556.00

City of Lincoln City

Asset Log Summary

Asset ID	Year	Serial #	Log Type	Current Reading
FLEET MAINTENANCE				
\FLEET				
101 [IR ROTARY AIR COMPRESSOR]		CVB574885	Hours	1,691.00
300 [WASTE OIL FURNACE]		81013020	Hours	658.00
361A [AIR COMPRESSOR]		3205615541		
393 [2024 CAT FORKLIFT]		AT13H60020		
\PARKS				
115 [2019 SPLIT DECK TILT TRAILER]	2019	58XBF2021K1000407		
116 [2022 John Deere X570]		1M0X570AKNM17183 5	Hours	188.00
120 [11 GATOR UTILITY VEHICLE]	2011	1M00CXRACAM09007 4	Hours	1,150.00
126 [15 KUBOTA F3990 FRONT MOWER]		20564	Hours Mile	1,047.00 4.00
127 [20 YANMAR MINI EXCAVATOR]		YMRVIO35KJAJAG81 5	Hours	440.00
127A [FLAIL MOWER HEAD]	2014			
128 [17 EXMARK ZERO TURN MOWER]		400433537	Hours	676.00
129 [2017 Triumph Spreader Sprayer]		15353	Hours	13.00
130 [DR ALL TERRAIN MOWER]		ATM22231	Hours	122.00
131 [PRESSURE WASHER TRUCK MOUNTED]		19-11221		
132 [KUBOTA L2502HST TRACTOR FRONT LOADER]		KBULMDHRHRGD20 211		
135 [2022 KUBOTA RTV X1100]	2022	A5KC2GDBENG07568 4	Hours Mile	58.00 0.00
138 [DR POWER GRADER]		DR15513		
142 [ROTO TILLER]		10006306620001		
143 [HERBICIDE SPRAY TANK 2015]		2015-053185		
144 [2019 TORO WORKMAN HDX]		404673624	Hours	62.00
145 [21 UTILITY TRAILER ALUM 7X12]	2021	184BU1214MC034907		
146 [20 UTILITY TRAILER ALUM 6x10]	2020	1P9P1UA13LN739368		
148 [2024 FABFORM TILT TRAILER]	2024	58XBF2021R1000725		
149 [07 UTILITY TRAILER ALUM]	2007	5PTBU101571008474	Fuel	73.00
152 [2023 EXMARK STANDING MOWER]		414083691	Hours	2.00
153 [EXMARK COMMERCIAL 21 PUSH MOWER 2021]		409567993		
154 [EXMARK COMMERCIAL 21 PUSH MOWER 2021]		409567995		
161 [2023 GATOR XUV]		1M0590MAPPM06227 3	Hours Mile	8.00 24.00
162 [2023 SAND PRO 5040]	2023	416390656		
\POLICE DEPT				
507 [08 RADAR TRAILER]	2008	1M9US08148D597003		
513 [08 HONDA GENERATOR]	2008	1F9SB061981370309		
515 [13 POLARIS RANGER 800 EFI]	2013	4XARH76A2D4735092	Fuel Hours Mile	27.00 148.00 1,521.00
518 [2020 POLARIS RANGER CREW XP1000]	2020	4XARSE991L8933466	Hours Mile	116.00 748.00
519 [2020 POLARIS RANGER CREW XP1000]		4XARSE997L8933469	Hours Mile	110.00 963.00
\PUBLIC WORKS				
111 [SHOP PRESSURE WASHER]		W959		
140 [07 LIGHT TOWER/ SIGN BOARD]	2007	072216	Hours	216.00
225 [XL4000 GENERATOR]		1012866487	Hours	30.00
\STREET DEPT				
206 [97 RD880 WACKER ROLLER]	1997	673604187	Hours Mile	212.00 1.00

Asset Log Summary

Asset ID	Year	Serial #	Log Type	Current Reading
FLEET MAINTENANCE				
\STREET DEPT				
209 [2024 YANMAR SV40 MINI EXCAVATOR]		YMRSV40YERYJ0347 0	Hours	80.00
212 [2024 JOHN DEERE]	2024	1L06110MHRP504608		
213 [2024 DIAMOND BRUSHER MOWER]	2024	47933		
219 [PLATE COMPACTOR]		679302325		
223 [POLE SAW STIHL HT131Z]		538050462		
228 [DEICER SPRAYER]		2009110		
234 [FLAIL MOWER HEAD]	2014	102480		
236 [ROAD SANDER]	2014	354789		
237 [PAVEMENT GRINDER 8"]	2014	1544		
241 [RAVO STREET SWEEPER]		XL95FEHBXKA02003 9	Hours	3,234.00
			Mile	18,382.00
243 [2021 SPLIT DECK TILT TRAILER]	2019	58XBF2026M1000860		
244 [2022 LEEBOY G700B GRADER]		365062	Hours	91.00
245 [2022 LANDA PRESSURE WASHER]	2022	1L9BF1528NL041452	Hours	33.00
249 [LINE PAINTER DRIVER]				
250A [SNOW PLOW]		00011853310		
251 [2023 5'X10' single axle paint trailer]	2023	58XBB1016P1000729		
252 [GRACO LAZER V LINE PAINTER]		F23B17H454003277		
256 [STORM DRAIN CAMERA SYSTEM]		VC6-C200A-D34HDN		
257 [EXMARK LAZER Z ZERO TURN MOWER]		417997832		
258 [PAVEMENT SCARIFIER 10"]	2024	S1002410805		
\VCB				
123 [TRAFFIC SIGN BOARD]		7XEUS4110RH000723		
124 [TRAFFIC SIGN BOARD]		7XEUS4110RH000724		
125 [TRAFFIC SIGN BOARD]		7XEUS4112RH000725		
147 [6X12 TANDEM CARGO TRAILER]	2019	4YMBC1220KR001603		
\WASTE WTR COLLEC				
410 [KOHLER 30KW]		383340	Fuel	47.00
411 [KOHLER 50KW]		383595	Fuel	11.00
413 [WISPERWATT 100KW]	2004	1E9GF8924BR153141	Fuel	173.00
			Mile	0.00
417 [WHISPERWATT 70KW]	2009	5SLBG16229L004558	Fuel	24.00
			Hours	0.00
			Mile	0.00
418 [2015 GODWIN TRASH PUMP]		16MBB1513FD072668	Hours	0.00
419 [HONDA TRASH PUMP]		WABJ-1134437		
423 [SMOKE TESTER]		GCV160LA0N1ANH1		
424A [RV GENERATOR]		7FPC-1090189	Hours	77.00
\WASTE WTR PLANT				
151 [GOLF CART]		AG9745-620821		
402 [2022 JCB TELESKID]		GE03CTEACN3166083	Hours	74.00
			Mile	0.00
412 [KOHLER 100KW]		383596	Fuel	40.00
435 [EXMARK ZERO TURN RIDING MOWER]		LZE751GKA604A1	Hours	288.00
			Mile	0.00
436 [PRESSURE WASHER]		05193685		
514 [07 KUBOTA RTV]	2007	KRTV110071015263	Fuel	98.00
			Hours	717.00
			Mile	528.00
\WATER DIST				
309A [VACTOR VALVE CLEANER]		3035960942	Hours	71.00
310 [03 JD 310SG]	2003	T0310SG925475	Fuel	1,925.00
			Hours	4,473.00
			Mile	2,166.00
313 [2020 GENERAC G6500]		30006516004	Hours	6.00
314AA [HYDRAULIC POWER UNIT]		20162800009	Hours	6.00
321 [23 John Deere 320 Backhoe]		1T0320PAVRFX06484	Hours	45.00
335 [COMPACTOR JUMPING JACK]		579904726		
336 [2011 HONDA DIAPHRAGM CLORINE INJ PUMP]		GCBFT-102818		
337 [TRASH PUMP 610GPM]		11807064		
338 [TRASH PUMP 300GPM]				

Asset Log Summary

Asset ID	Year	Serial #	Log Type	Current Reading
FLEET MAINTENANCE				
\WATER DIST				
339 [TRASH PUMP]				
340 [EXPRESS WATER WAGON]	2019	5VUTW1324KP000722		
\WATER PLANT				
304 [2022 John Deere X570]		1M0X570AENM17182 8	Hours	30.00
306 [PRESSURE WASHER]		11070940-101534		
322 [2024 FLATBED TRAILER 14']	2024	58XBF1415R1001243		
324 [HONDA PUSH MOWER]				
325 [15 COMPACT UTILITY TRACTOR]		1LV1025RLFH319366	Hours	313.00
			Mile	0.00
326 [2023 UTILITY TRAILER 5X8]	2023	58XBB0817P1000138		