City of Lincoln City

Proposed Budget
FY2026-2027

CITY OF LINCOLN CITY
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ANNUAL BUDGET 2026-2027

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City Manager
Daniel Hunter

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 2026-27. The budget message serves as a general narrative of the City proposed expenditures, notable changes and revenue projections. The budget is the culmination of many hours of staff, consultant and City Council time. Foremost among these has been the diligent work of Finance Department staff, primarily the Finance Director and Finance Manager. This work has provided projections for revenue, debt service and personnel costs for the coming fiscal year. In addition, all city departments have provided budget estimates for staff training and materials to meet operational needs.

This message is a high-level overview of the financial details within this budget. The proposed budget focuses on fiscally responsible approach to achieve key municipal responsibilities, continue long-term plans and projects, improve staff knowledge and increase capacity in vital areas.

While I received multiple requests for additional staff and staffing changes, projected revenues dictated this would be irresponsible. Consequently, the only proposed personnel changes are in the general fund, increasing two part-time positions to full-time and in the water fund adding one full-time position to water treatment. These changes are intended to provide additional capacity in key areas.

REVENUES

Our current year revenues are anticipated overall to be very close to budget, with the exception of inter-governmental revenues which moves $3.7 million of state grants from FY2025-26 to FY2026-27. Transient Room Taxes are estimated to be 1.8% below budget. Charges for services are anticipated to be 3.5% over budget. General fund revenues for FY2025-26 are anticipated to be 0.3% under budget.

City wide revenues for the FY2026-27 proposed budget are projected at a 2.8% increase over current year budget. Transient room taxes in the proposed budget are 0.9% less than current year budget. We are estimating general fund revenues to be 2.4% higher than the current year budget (excluding sale of land).

Water and sewer utility revenues are trending at an 8.2% and 8.4% increase, respectively, from FY2024-25. We are proposing at utility rate increase of 6%, but this does not give the City sufficient revenues for capital needs.

We are anticipating issuing one debt financing in FY2026-27 of $7.1 million in fall 2026 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, 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. Capital can vary widely depending on needs and timing of projects.

A Message from the City Manager, *continued*

PROPOSED WORK RELATED TO COUNCIL'S STRATEGIC PRIORITIES

We 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 Phase 3: $5,505,845 (Funded via grants, donations, and debt)
- Lincoln City Welcome Center Design and Construction: $6,254,107 (funded via TRT and $2.5 Million state grant)

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: $7,100,000
- D River Welcome Center construction: $7,155,000.00 (paid by LTL and State Lottery Grant)
- Paving three streets that are currently gravel

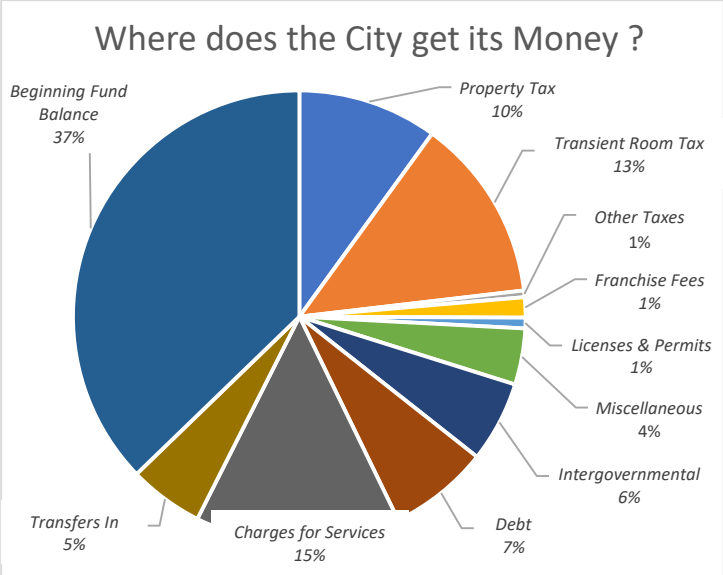
Emergency Management Preparedness/Housing: We are proposing to re-budget the funds for replacing the tsunami sirens to complete the project early in the fiscal year. Emergency Services also has a few programs planned for the year including, Big Shaker a mobile earthquake simulator and a Prepare Fair to provide vital information to the public prior to an emergency.

Financial Health/Economic: We will continue to work on implementation of our updated System Development Charge (SDC) for parks. In the proposed budget for 2026-27 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. 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.

In conclusion, the proposed budget for the 2026-27 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, $99,780,069



Property Tax, $9,960,565, 10.0%
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, $13,130,918, 13.2%
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 1.5% higher than the FY25-26 estimated year end, and 0.3% lower than the FY25-26 budget.

Other Taxes, $486,500, 0.5%
Other taxes include prior year proper taxes, and 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, $1,425,650, 1.4%
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 Astound (formerly Coastcom/Wave) pay franchise fees.

Licenses and Permits, $777,450, 0.8%
Lincoln City charges permitting fees for planning activities including building permits, plan reviews, annexation, building inspections, zoning appeals and system development charges.

Miscellaneous, $3,987,204, 4.0%
Miscellaneous revenues contains some lease revenues, interest earnings, miscellaneous sewer charges, local improvement district receipts, revenue from Chinook Casino, report fees, police and library fees, court imposed fines and collection agency fees. Interest earnings continue to increase over the prior year.

Intergovernmental Revenue, **$5,781,977, 5.8%**
Intergovernmental revenues are monies obtained from other governments, including grants, cigarette revenue allocation, liquor revenue allocation, state revenue sharing, 911 tax allocation, library service district revenue, gas tax revenue allocation, and marijuana tax allocation.

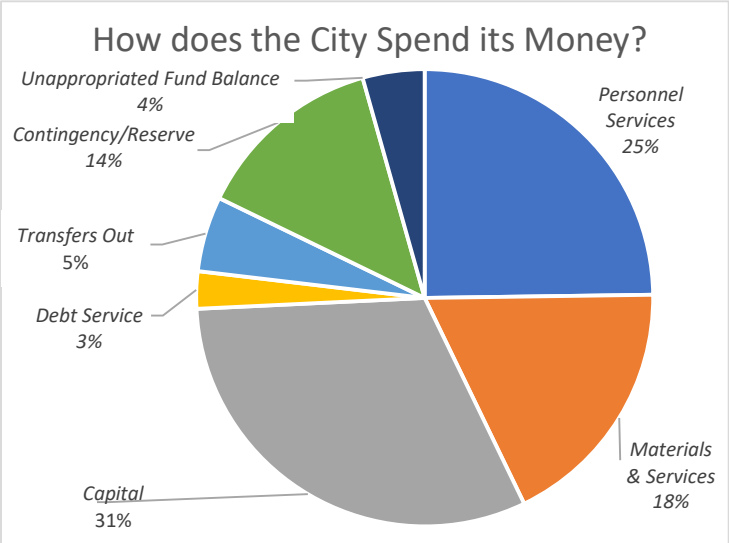
Debt, $7,142,291, 7.1%
This budget proposes issuance of $7,100,000 in debt financing in the Sewer capital fund to address Inflow & Infiltration. Other debt financing is for GASB 96 software subscriptions.

Charges for Services, $14,621,737, 14.7%
Charges for services include water and sewer utility bills, lease revenue, community center and recreation fees, and system development charges. 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 and operational materials. This also includes charges from the Internal Service Fund for vehicle maintenance, information technology, and geographical information systems, which charges out its services to other City departments.

Transfers-In, $5,315,358, 5.3%
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, $37,150,419, 37.2%
Each fund has its own beginning balance which is the accumulation of revenues over expenditures over time in that fund.

Total Expenditures and Fund Balance, $99,780,069



Personnel Services, $24,731,333, 24.8%
Personnel expenditures include salaries for full and part-time employees, overtime 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 7% effective 01/01/26. PERS rates remain the same as FY2025-26 (rates change every 2 years). COLA is proposed at 3.0% for AFSCME and non rep, and 4.0% for LCPEA, per labor contracts.

This budget includes the following staffing changes:

- Increase PT Library position to FT (0.1875 increase)
- Increase 0.5 Economic Development position to 1.0 FTE
- Add 1 FTE to Water Treatment
- Add 2 FTE to ELC

Materials and Services, 18,009,652, 18.1%
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 (<$10,000) and/or a shorter shelf life.

Capital, $31,337,423, 31.4%
Capital purchases are long-term assets that are purchased by all funds. Capital purchases are assets that are used over a time period greater than a year, and cost more than $10,000. Examples of capital purchases include buildings, vehicles, roads, pump stations, sidewalks, etc. This category does NOT include reserves that are in Capital funds.

Debt Service, $2,617,337, 2.6%
Debt service is primarily contained in the facilities capital and sewer funds. The facilities capital fund pays the debt on the completed police department with the Transient Room Tax revenues it receives. 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, and software subscription debt payments, per recent GASB regulations.

Transfers Out, $5,315,358, 5.3%
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, $13,409,266, 13.4%
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, $4,359,700, 4.4%.
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.

CITY COUNCIL STRATEGIC PRIORITIES

Emergency Management Preparedness

Financial Health

Economic Development

Housing

Infrastructure

Environment

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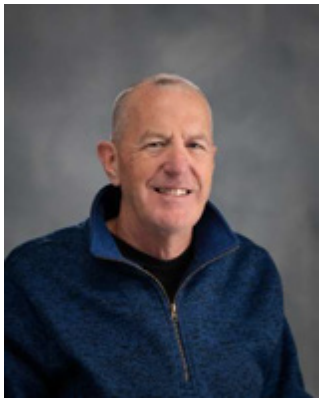

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CITY OF LINCOLN CITY
ANNUAL BUDGET 2025-2026
BUDGET SUMMARY BY TYPE

Tuesday, April 7, 2026

DEPARTMENT/FUND	PROPERTY TAXES	OTHER TAXES	FRANCHISE FEES	FEES AND CHARGES	OTHER RESOURCES	DEBT PROCEEDS	TOTAL TRANSFERS	BEGIN. FUND BALANCE	TOTAL RESOURCES
GENERAL FUND	9,035,565	2,569,978	1,407,650	763,150	3,456,723	0	710,523	7,087,933	25,031,522
LINCOLN SQ OPERATIONS	0	0	0	0	286,303	0	689,835	97,620	1,073,758
FACILITIES CAPITAL FUND	0	1,034,781	0	0	20,000	0	0	90,164	1,144,945
INTERNAL SERVICE FUND	0	0	18,000	1,489,344	0	42,291	0	285,379	1,835,014
AGATE BEACH CLOSURE	0	0	0	0	0	0	0	409,700	409,700
% FOR ART	0	0	0	0	3,200	0	65,000	100,401	168,601
WORKFORCE HOUSING	0	0	0	0	27,000	0	200,000	94,117	321,117
EXPLORE LINCOLN CITY	0	4,966,949	0	0	1,467,250	0	0	10,093,725	16,527,924
PARKS & RECREATION CENT	0	2,069,562	0	657,312	324,905	0	50,000	1,086,774	4,188,553
PARKS CAPITAL	0	611,086	0	0	82,000	0	0	3,157,270	3,850,356
PARKS SDC IMP	0	0	0	275,000	17,400	0	0	639,732	932,132
PROPERTY ABATEMENT	0	0	0	0	7,000	0	0	14,649	21,649
UNBONDED ASSESSMENT	0	0	0	8,700	56,000	0	0	948,711	1,013,411
STREET OPERATIONS	0	2,069,562	0	36,800	25,000	0	0	626,969	2,758,331
STREET CAPITAL FUND	0	0	0	0	949,100	0	800,000	2,023,870	3,772,970
STREET SDC FUNDS	0	0	0	73,000	49,100	0	0	1,074,004	1,196,104
WATER UTILITY OPERATION	0	0	0	5,429,150	26,700	0	0	930,684	6,386,534
WATER CAPITAL	0	0	0	205,000	2,790,000	0	1,200,000	1,598,709	5,793,709
SEWER UTILITY OPERATION	0	0	0	6,147,931	245,000	0	0	1,364,210	7,757,141
SEWER CAPITAL	0	0	0	345,000	187,000	7,100,000	1,600,000	5,081,728	14,313,728
SEWER BONDS	925,000	0	0	0	13,800	0	0	344,070	1,282,870
TOTAL	9,960,565	13,321,918	1,425,650	15,430,387	10,033,481	7,142,291	5,315,358	37,150,419	99,780,069

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

Tuesday, April 7, 2026

DEPARTMENT/FUND	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	SPECIAL PAYMENTS	TOTAL TRANSFERS	CONTINGENCIES	UNAPP FUND BALANCE	TOTAL EXPENDITURES
CITY COUNCIL	0	85,820	0	0	0	0	0	0	85,820
CITY ADMINISTRATION	1,132,331	283,975	0	0	0	0	0	0	1,416,306
FINANCE	910,519	337,857	0	0	0	0	0	0	1,248,376
LIBRARY	1,337,603	291,861	0	0	0	0	0	0	1,629,464
MUNICIPAL COURT	112,634	15,300	0	0	0	0	0	0	127,934
CITY ATTORNEY	311,965	42,822	0	0	0	0	0	0	354,787
PLANNING	590,080	455,747	0	0	0	0	0	0	1,045,827
BUILDING INSPECTION	182,681	469,732	0	0	0	0	0	0	652,413
ECONOMIC DEVELOPMENT	471,979	1,116,953	0	0	0	0	0	0	1,588,932
VILLAGES DEPT	0	113,300	0	0	0	0	0	0	113,300
POLICE	6,638,609	1,331,615	152,000	0	0	0	0	0	8,122,224
DISPATCH CENTER	1,544,033	303,339	0	0	0	0	0	0	1,847,372
CITY HALL OPERATIONS	155,579	592,794	180,000	89,529	0	484,049	1,296,816	4,000,000	6,798,767
LINCOLN SQ OPERATIONS	438,163	537,971	0	0	0	0	97,624	0	1,073,758
FACILITIES CAPITAL FUND	0	5,000	500,000	614,525	0	5,000	20,420	0	1,144,945
INTERNAL SERVICE FUND	1,005,358	580,665	92,291	15,450	0	0	141,250	0	1,835,014
AGATE BEACH CLOSURE	0	50,000	0	0	0	0	0	359,700	409,700
% FOR ART	0	16,000	152,601	0	0	0	0	0	168,601
WORKFORCE HOUSING	0	100,750	200,000	0	0	0	20,367	0	321,117
EXPLORE LINCOLN CITY	1,238,313	3,623,144	4,765,000	1,632	0	419,959	6,479,876	0	16,527,924
PARKS OPERATIONS	1,105,343	621,869	100,000	0	0	56,226	35,830	0	1,919,268
RECREATION CENTER	1,731,772	523,638	0	13,875	0	0	0	0	2,269,285
PARKS CAPITAL	0	0	3,268,765	576,591	0	5,000	0	0	3,850,356
PARKS SDC IMP	0	0	932,132	0	0	0	0	0	932,132
PROPERTY ABATEMENT	0	0	0	0	0	0	21,649	0	21,649
UNBONDED ASSESSMENT	0	0	213,411	0	0	800,000	0	0	1,013,411
STREET OPERATIONS	1,252,774	864,772	310,000	0	0	131,508	199,277	0	2,758,331
STREET CAPITAL FUND	0	590,000	3,177,970	0	0	5,000	0	0	3,772,970
STREET SDC FUNDS	0	0	1,196,104	0	0	0	0	0	1,196,104
WATER UTILITY OPERATION	2,341,566	1,831,606	222,000	13,719	0	1,538,806	438,837	0	6,386,534
WATER CAPITAL	0	0	5,788,709	0	0	5,000	0	0	5,793,709
SEWER UTILITY OPERATION	2,230,031	3,223,122	130,000	9,146	0	1,859,810	305,032	0	7,757,141
SEWER CAPITAL	0	0	14,308,728	0	0	5,000	0	0	14,313,728
SEWER BONDS	0	0	0	1,282,870	0	0	0	0	1,282,870
TOTAL	24,731,333	18,009,652	35,689,711	2,617,337	0	5,315,358	9,056,978	4,359,700	99,780,069

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
TAX LEVY CALCULATIONS

Tuesday, April 7, 2026

	TOTAL	GENERAL FUND	SEWER BOND FUND
TOTAL BUDGET REQUIREMENTS	$22,857,669	$21,574,799	$1,282,870
Less: Budget Resources Except Taxes to be Levied	12,897,104	12,539,234	357,870
Taxes Necessary to Balance the Budget	$9,960,565	$9,035,565	$925,000
Add Taxes Estimated not to be Received	524,557	475,873	48,684
Necessary Taxes	$10,485,122	$9,511,438	$973,684
Permanent Tax Rate		$4.0996	

PROPERTY TAX PROJECTION:

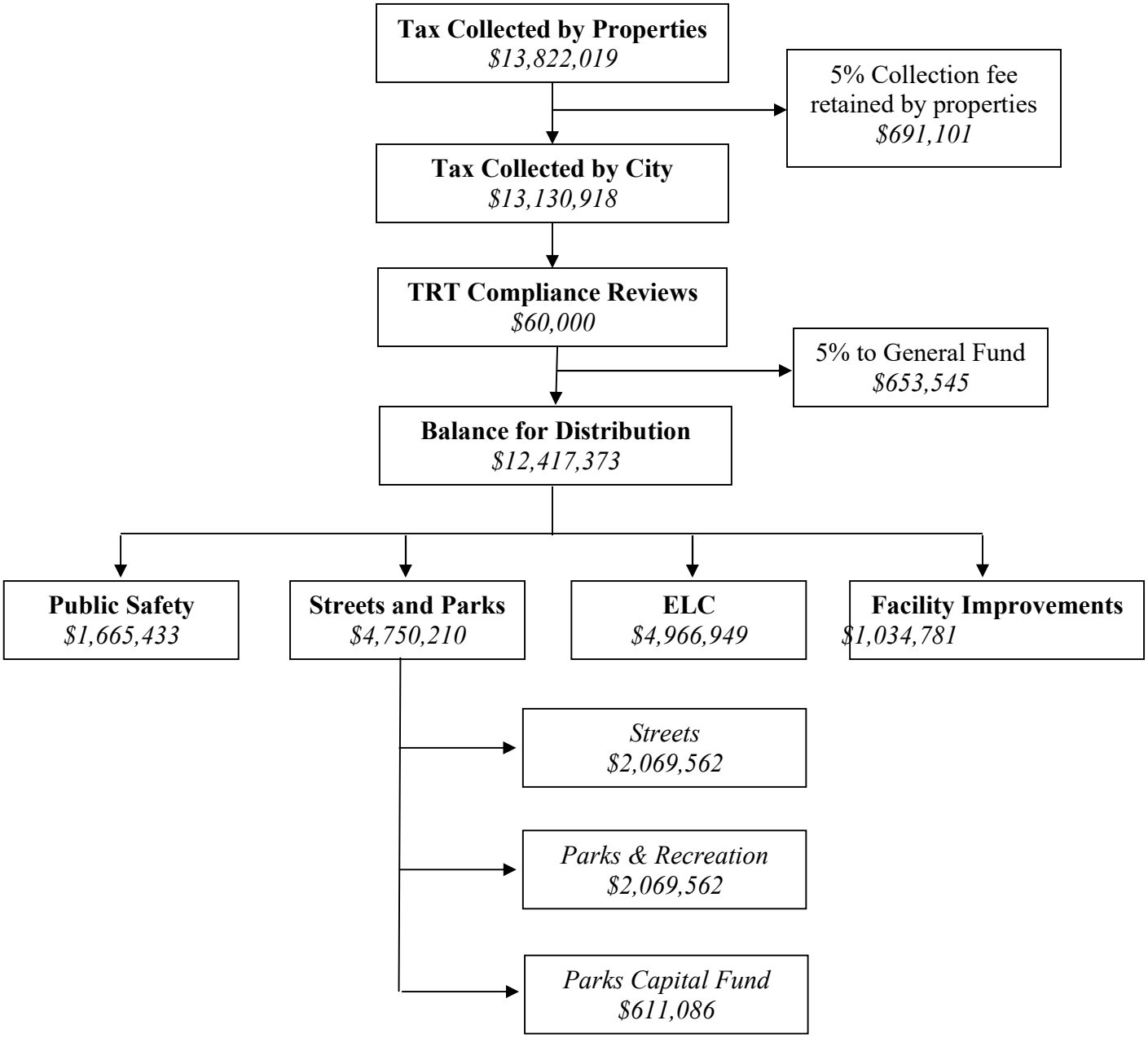
Assessed Value 2025-26	$2,346,888,840	$2,346,888,840
Estimated Net Increased in Assessed Value	3.00%	3.00%
Assessed Value	2,417,295,505	2,417,295,505
Less: Urban Renewal Assessed Value	97,206,108	0
Estimated Assessed Value for FY2026-27	$2,320,089,397	$2,417,295,505
Permanent Tax Rate - General Fund	$4.0996	
Est. Tax Rate - Bonded Indebtedness		$0.40280
Necessary Taxes	$9,511,438	$973,684
Less Amount not to be Collected: 5%	($475,873)	($48,684)
Estimated Taxes to be Collected	$9,035,565	$925,000

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-27
LONG TERM DEBT AMORTIZATION

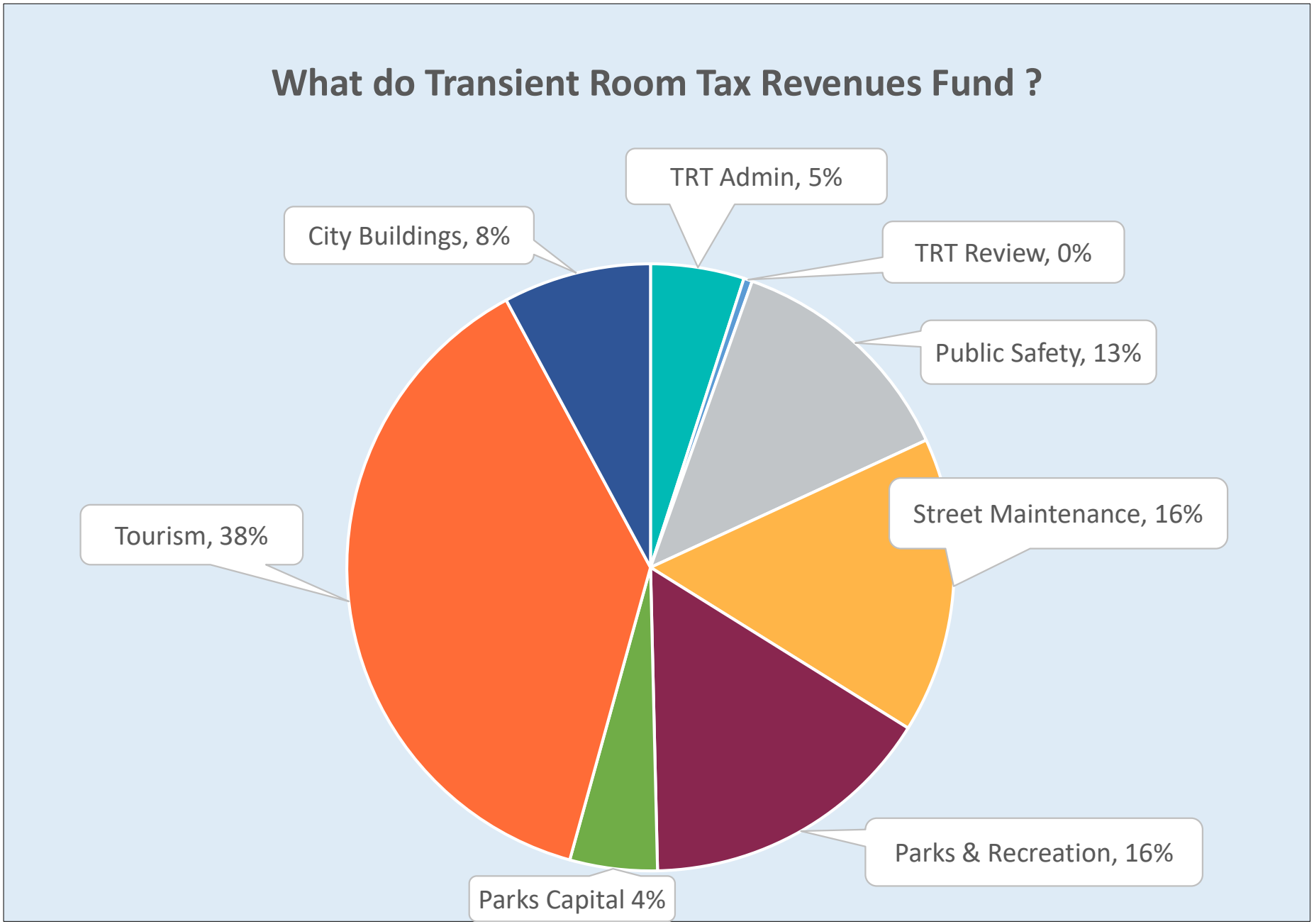
FISCAL YEAR	Bank Of America 2011 G. O. PRINCIPAL	INTEREST	Paying Agent U.S. Bank 2013 G.O. ADVANCED PRINCIPAL	SEWER REFUNDING INTEREST	2018 POLICE BLDG FF&C PRINCIPAL	CITY INTEREST	TOTAL PRINCIPAL INTEREST	TOTAL PRINCIPAL
		4.10%		2.44%		3.85%		
2025-26	460,013	9,462	900,000	128,400	255,000	362,275	2,115,150	1,615,013
Not in Totals								
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	612,400	465,000
2042-43					485,000	128,800	613,800	485,000
2044-48	-	-	-	-	2,735,000	336,800	3,071,800	2,735,000
	-	-	3,880,000	280,925	8,970,000	4,547,656	17,678,581	12,850,000
REPAYMENT SOURCE	PROPERTY SEWER	TAX REVENUES	PROPERTY SEWER	TAX REVENUES	FACILITIES TRANSIENT	CAPITAL ROOM TAX		

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027

TRANSIENT ROOM TAX COLLECTION AND DISTRIBUTION ESTIMATES



Historical TRT Collected by City						
FY2019-20	**FY2020-21**	**FY2021-22**	**FY2022-23**	**FY2023-24**	**FY2024-25**	**FY2025-26 Est**
$5,958,385	*$9,655,682*	*$10,541,426*	*$10,223,349*	*$12,634,697*	*$12,936,866*	*$13,130,918*


What do Transient Room Tax Revenues Fund ?
TRT Admin, 5%
TRT Review, 0%
Public Safety, 13%
Street Maintenance, 16%
Parks & Recreation, 16%
Parks Capital 4%
Tourism, 38%
City Buildings, 8%

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

Tuesday, April 7, 2026

ACTUAL FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25		ESTIMATE FY 2024-25	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY2025-26
			RESOURCES				
11,061,843	11,401,842	11,637,029	TAXES	11,526,817	11,901,043	0	0
1,764,102	2,051,651	2,033,675	FEES, LICENSES, PERMITS	2,124,456	2,148,300	0	0
848,725	965,432	929,433	INTER-GOVERNMENTAL	931,887	967,572	0	0
162,358	187,793	186,900	FINES & FORFEITURES	184,800	192,100	0	0
1,264,724	1,235,056	1,036,151	MISCELLANEOUS REVENUE	1,002,297	2,024,051	0	0
148,330	82,282	0	OTHER RESOURCES	0	0	0	0
684,759	651,157	2,177,203	TRANSFERS IN	2,501,320	710,523	0	0
11,323,621	11,740,968	9,300,081	BEGINNING FUND BALANCE	9,300,081	7,087,933	0	0
27,258,462	**28,316,181**	**27,300,472**	**TOTAL RESOURCES**	**27,571,658**	**25,031,522**	**0**	**0**
			EXPENDITURES				
40,556	74,551	239,950	CITY COUNCIL	203,800	85,820	0	0
1,040,948	1,222,808	1,327,418	CITY ADMINISTRATION	1,217,778	1,416,306	0	0
1,001,202	1,057,857	1,208,042	FINANCE	1,162,816	1,248,376	0	0
1,293,271	1,425,287	1,583,278	LIBRARY	1,526,785	1,629,464	0	0
105,247	95,796	123,029	MUNICIPAL COURT	103,318	127,934	0	0
270,329	236,205	347,391	CITY ATTORNEY	280,358	354,787	0	0
526,633	544,394	887,595	PLANNING	678,163	1,045,827	0	0
384,581	572,899	572,048	BUILDING INSPECTION	624,337	652,413	0	0
899,296	991,094	1,690,925	ECONOMIC DEVELOPMENT	1,471,598	1,588,932	0	0
0	0	0	VILLAGES DEPT	0	113,300	0	0
6,222,733	6,534,125	7,757,485	POLICE	7,596,201	8,122,224	0	0
1,409,805	1,472,277	1,790,859	DISPATCH CENTER	1,470,405	1,847,372	0	0
4,113	81,233	66,879	DEBT SERVICVE	86,077	89,529	0	0
793,861	1,350,023	1,113,684	CITY HALL OPERATIONS	2,619,392	928,373	0	0
1,524,918	3,357,551	842,697	TRANSFERS OUT	1,442,697	484,049	0	0
15,517,494	**19,016,100**	**19,551,280**	**TOTAL EXPENDITURES**	**20,483,725**	**19,734,706**	**0**	**0**
			ENDING FUND BALANCE				
0	0	1,749,192	CONTINGENCY	0	1,296,816	0	0
11,740,968	9,300,081	6,000,000	UNAPPROPRIATED FUND BALANCE	7,087,933	4,000,000	0	0
11,740,968	**9,300,081**	**7,749,192**	**TOTAL ENDING FUND BALANCE**	**7,087,933**	**5,296,816**	**0**	**0**
417,347	*-2,440,887*	*-1,550,889*	*Excess of Resources over Expenditures*	*-2,212,148*	*-1,791,117*	*0*	*0*

City of Lincoln City
General Fund Financial F *Remaining UR Sunset 20%* *First YR Roads .End URA* *TRT Rate Increase*
FY2026-27 Budget

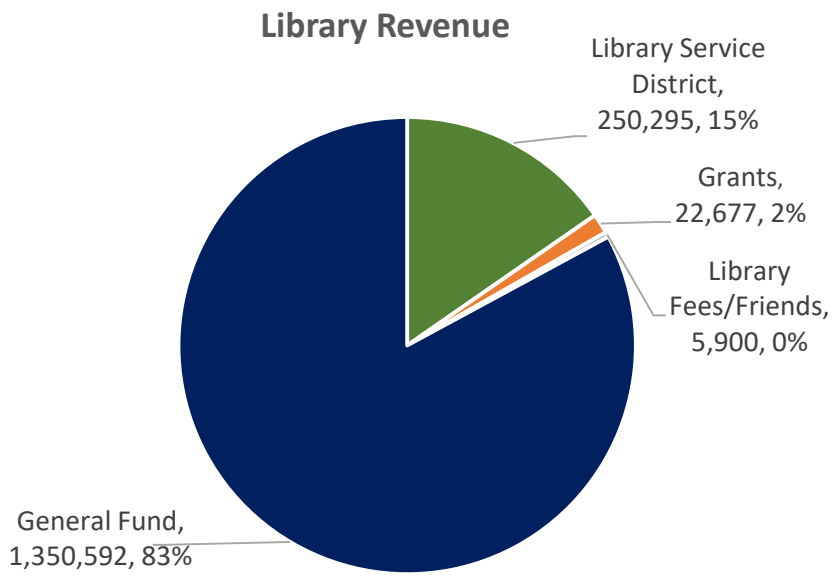
	Actual	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected					
	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	
PROPERTY TAXES	7,563,527	8,099,785	8,292,813	8,564,039	8,799,704	8,950,314	9,225,565	9,548,460	9,882,656	10,228,549	10,586,548	10,957,077	3.5%
TRANSIENT ROOM TAXE	1,902,514	2,102,207	2,015,186	2,202,732	2,303,351	2,281,888	2,378,978	2,521,717	2,673,020	2,833,401	3,003,405	3,183,609	6.0%
FRANCHISE FEES	1,081,537	1,095,183	1,199,838	1,311,086	1,364,004	1,388,820	1,407,650	1,449,880	1,493,376	1,538,177	1,584,322	1,631,852	3.0%
PLANNING & BLDG	333,206	515,597	634,562	329,605	573,711	622,010	631,450	669,337	709,497	752,067	797,191	845,023	6.0%
LICENSES & PERMITS	392,072	432,962	429,682	418,483	412,723	408,241	405,700	407,729	409,767	411,816	413,875	415,944	0.5%
INTERGOVERNMENTAL	1,014,596	879,312	839,701	848,725	965,432	931,887	967,572	1,006,275	1,046,526	1,088,387	1,131,922	1,177,199	4.0%
FINES AND FORFETS	228,338	238,980	198,446	162,358	187,793	184,800	192,100	194,982	197,906	200,875	203,888	206,946	1.5%
INTEREST INCOME	73,386	67,053	379,663	706,193	620,383	475,110	475,132	489,386	504,068	519,190	534,765	550,808	3.0%
MISCELLANEOUS	566,493	591,164	531,747	706,861	685,454	527,187	1,548,919	570,876	593,711	617,459	642,158	667,844	4.0%
TRANSFERS IN	608,709	625,394	766,345	684,759	662,657	1,001,320	710,523	698,454	712,423	726,672	741,205	756,029	2.0%
TOTAL REVENUES	**13,764,377**	**14,647,637**	**15,287,984**	**15,934,841**	**16,575,212**	**16,771,577**	**17,943,589**	**17,557,094**	**18,222,949**	**18,916,592**	**19,639,280**	**20,392,332**	
EXPENDITURES													
CITY COUNCIL	28,069	33,265	71,051	40,556	74,551	203,800	85,820	90,111	94,617	99,347	104,315	109,530	5.0%
CITY ADMIN	933,526	872,719	923,510	956,964	1,222,808	1,217,778	1,416,306	1,487,121	1,561,477	1,639,551	1,721,529	1,807,605	5.0%
FINANCE	812,972	862,031	927,830	1,001,202	1,057,857	1,162,816	1,248,376	1,285,827	1,324,402	1,364,134	1,405,058	1,447,210	3.0%
LIBRARY	1,053,852	1,060,851	1,183,339	1,293,271	1,425,287	1,526,785	1,629,464	1,727,232	1,830,866	1,940,718	2,057,161	2,180,590	6.0%
MUNICIPAL COURT	112,807	110,642	88,271	105,247	95,796	103,318	127,934	136,889	146,472	156,725	167,695	179,434	7.0%
CITY ATTORNEY	284,348	262,117	301,997	270,329	236,205	280,358	354,787	365,431	376,394	387,685	399,316	411,295	3.0%
PLANNING	457,521	571,785	509,514	521,500	544,394	678,163	1,045,827	1,077,202	1,109,518	1,142,803	1,177,088	1,212,400	3.0%
BUILDING INSPECTION	351,539	495,934	580,719	384,581	572,899	624,337	652,413	691,558	733,051	777,034	823,656	873,076	6.0%
ECONOMIC DEVELOPME	291,667	814,824	1,038,260	899,296	991,094	1,471,598	1,588,932	1,458,379	1,531,298	1,607,862	1,688,256	1,772,668	5.0%
VILLAGES	0	0	0	0	0	0	113,300						
POLICE	5,313,962	4,996,333	5,333,255	5,829,040	6,376,927	7,398,630	7,970,224	8,448,437	8,955,344	9,492,664	10,062,224	10,665,958	6.0%
DISPATCH	1,090,725	1,110,345	1,287,722	1,382,997	1,440,498	1,470,405	1,847,372	1,967,451	2,095,336	2,231,532	2,376,582	2,531,060	6.5%
CITY HALL OPERATIONS	493,552	349,419	340,437	744,664	761,337	893,392	748,373	778,308	809,440	841,818	875,491	910,510	4.0%
TRANSFER LINCOLN SQ	95,557	98,424	101,377	104,418	107,551	179,697	284,049	295,411	307,227	319,516	332,297	345,589	4.0%
TOTAL OPERATIONAL	**11,320,097**	**11,638,689**	**12,687,281**	**13,534,066**	**14,907,204**	**17,211,077**	**19,113,177**	**19,809,357**	**20,875,440**	**22,001,392**	**23,190,667**	**24,446,926**	
CAPITAL OUTLAY	51,543	482,407	224,900	496,245	777,663	1,923,571	332,000	350,000	350,000	350,000	350,000	350,000	
DEBT SERVICE	0	0	0	66,684	81,233	86,077	89,529	92,215	94,981	97,831	100,766	103,789	3.0%
TRANSFER STREETS	275,000	283,250	601,748	370,500	500,000	500,000	0	0	0	0	0	0	
TRANSFER PARKS/REC	106,650	404,178	225,000	500,000	2,750,000	-1,500,000	0	0	0	0	0	0	
TRANSFER SEWER	0	1,200,000	-450,000	0	0	0	0	0	0	0	0	0	
TRANSFER VILLAGES	0	0	150,000	350,000	0	0	0	0	0	0	0	0	
TRANSFER OTHER	1,050,000	187,559	250,000	200,000	0	763,000	200,000	0	0	0	0	0	
TOTAL EXPENDITURES	**12,803,290**	**14,196,083**	**13,688,929**	**15,517,494**	**19,016,100**	**18,983,725**	**19,734,706**	**20,251,572**	**21,320,422**	**22,449,222**	**23,641,433**	**24,900,715**	
CHANGE TO FUND BALA	**961,088**	**451,554**	**1,599,054**	**417,347**	**-2,440,888**	**-2,212,148**	**-1,791,117**	**-2,694,478**	**-3,097,472**	**-3,532,630**	**-4,002,153**	**-4,508,382**	
BEGINNING BALANCE	8,311,926	9,273,013	9,724,567	11,323,621	11,740,968	9,300,080	7,087,932	5,296,815	2,602,337	-495,135	-4,027,766	-8,029,918	
ENDING FUND BALANCI	**9,273,013**	**9,724,567**	**11,323,621**	**11,740,968**	**9,300,080**	**7,087,932**	**5,296,815**	**2,602,337**	**-495,135**	**-4,027,766**	**-8,029,918**	**-12,538,301**	
% change to FB	*11.6%*	*4.9%*	*16.4%*	*3.7%*	*-20.8%*	*-23.8%*	*-25.3%*	*-50.9%*	*-119.0%*	*713.5%*	*99.4%*	*56.1%*	
Months Operations	*9.8*	*10.0*	*10.7*	*10.4*	*7.5*	*4.9*	*3.3*	*1.6*	*(0.3)*	*(2.2)*	*(4.2)*	*(6.2)*	

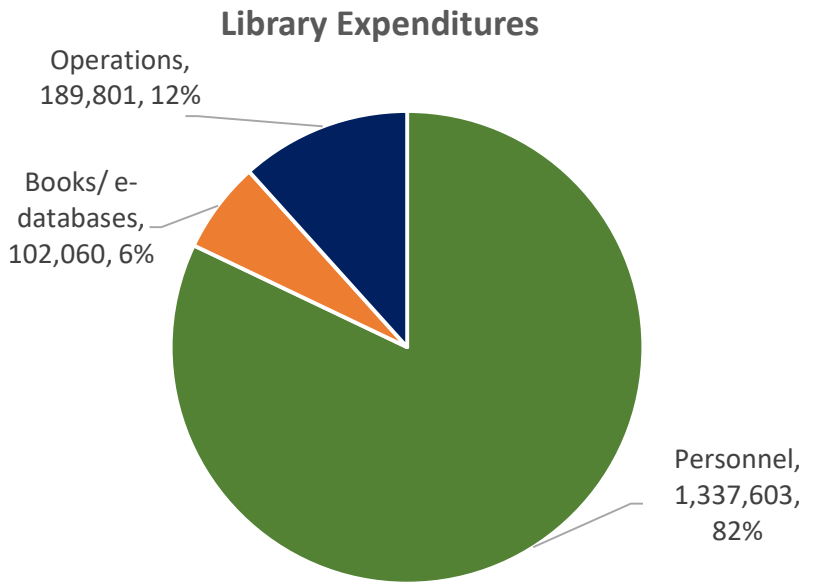
ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				TAXES				
8,371,467	8,600,086	8,771,721	4101010	CURRENT PROPERTY TAXES	8,762,738	9,035,565		
192,572	195,451	200,000	4101020	PRIOR PROPERTY TAXES	187,576	190,000		
0	4,168	0	4101030	PRIOR PROP TAXES - TERMED URA	0	0		
48,658	0	60,000	4105014	TRT FUNDS - REVIEW	0	60,000		
629,302	636,668	655,921	4105015	TRT FUNDS - ADMIN	646,843	653,545		
1,524,772	1,666,683	1,505,887	4105020	TRT FUNDS - POLICE	1,485,045	1,500,433		
0	0	150,000	4105032	TRT FUNDS - PD-PARKS CAP 23 BM	150,000	165,000		
1,625	1,530	1,000	4111010	BUSINESS & OCCUPATION TAX	850	1,000		
288,945	292,182	289,000	4111015	BUSINESS OTP ANNUAL TAX RENE	290,794	292,000		
4,503	5,075	3,500	4111050	PENALTIES & INTEREST	2,971	3,500		
11,061,843	11,401,842	11,637,029		TOTAL TAXES	11,526,817	11,901,043		
				FEES, LICENSES, PERMITS				
261,098	245,276	310,000	4201001	NORTHWEST NATURAL GAS CO	264,219	265,000		
671,752	750,047	705,700	4201002	PACIFIC POWER AND LIGHT CO.	779,214	794,800		
14,894	11,895	10,200	4201003	UNITED TELEPHONE CO OF THE NW	6,623	6,000		
171,270	179,058	189,100	4201004	NORTH LINCOLN SANITARY SERV.	184,712	190,300		
173,327	162,117	154,600	4201005	CHARTER CABLE FRANCHISE FEE	139,000	134,800		
15,931	12,521	8,000	4201006	COASTCOM INC. FRANCHISE FEE	12,912	14,000		
104	296	75	4201007	MISC. FRANCHISE FEES	240	250		
2,710	2,795	3,250	4201008	LSNETWORKS FRANCHISE FEE	1,900	2,500		
132,644	198,951	166,100	4202001	BUILDING PERMITS	210,382	216,700		
0	990	0	4202002	STATE SURCHARGE	0	0		
5,532	8,357	10,000	4202003	SCHOOL EXCISE TAX ADMIN FEE	6,200	7,800		
960	2,580	1,500	4202005	MANUFACTURED HOME PERMITS	5,536	3,000		
35,137	36,035	36,200	4202008	MECHANICAL PERMITS	44,995	46,300		
150	810	750	4202010	EXCAVATING & GRADING PERMITS	800	850		
0	73,048	72,500	4202011	ELECTRICAL PERMITS	106,061	109,200		
0	51,300	60,000	4202012	PLUMBING PERMITS	39,602	40,800		
101,175	135,436	119,300	4202020	PLAN CHECK (CLASS A)	138,700	142,900		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
10,340	7,220	7,500	4202024	SITE PLAN REVIEW	11,200	9,500		
0	700	0	4202030	PLANNED UNIT DEVELOP (PUD)	0	0		
3,850	5,350	4,000	4202031	SUB-DIVISION FEES	5,000	5,000		
0	0	0	4202033	ZONING CHANGES	2,500	0		
900	900	500	4202034	CONDITIONAL USE PERMIT	0	0		
0	13,735	16,000	4202036	TECHNOLOGY FEE	16,000	16,000		
4,500	3,300	0	4202038	SIGN PERMITS	2,700	1,800		
250	250	250	4202040	STREET & EASEMENT VACATIONS	0	250		
33,418	32,248	34,500	4202042	PLANNING REVIEW & INSPECTIONS	32,084	31,100		
750	2,250	750	4202044	FLOOD PLAIN DEVELOPMENT REVI	250	250		
0	250	0	4202090	APPEALS	0	0		
3,680	3,470	3,500	4208001	LIQUOR LICENSE	3,500	3,400		
20,372	19,811	19,300	4208100	BURGLAR ALARM PERMITS	21,976	21,500		
450	335	300	4208151	SPECIAL EVENTS PERMITS	300	300		
97,720	89,183	98,700	4208201	VACATION RENTAL PERMIT	86,700	82,900		
0	0	0	4208203	VRD REINSPECTION FEE	100	0		
838	838	750	4208301	HOME OCCUPATION PERMIT APPLIC	750	800		
350	300	350	4208801	TAXICAB DRIVER'S PERMITS	300	300		
1,764,102	2,051,651	2,033,675		TOTAL FEES, LICENSES, PERMITS	2,124,456	2,148,300		
				INTER-GOVERNMENTAL				
45,984	175,916	250,295	4301800	FEDERAL GRANTS	275,146	0		
0	3,976	0	4302000	STATE GRANTS	0	280,000		
6,693	5,852	5,700	4302001	CIGARETTE TAX ALLOCATION	5,250	5,000		
182,552	175,526	169,000	4302002	LIQUOR REVENUE ALLOCATION	130,201	126,300		
179,406	160,140	138,388	4302003	STATE REVENUE SHARING	134,947	128,200		
96,008	94,727	92,000	4302120	9-1-1 TAX ALLOCATION	93,700	93,100		
7,491	32,998	7,500	4302121	POLICE GRANTS AND REIMBURSEM	13,671	47,000		
12,000	12,039	15,000	4302122	OTHER POLICE REVENUE	15,000	15,000		
1,255	2,557	1,255	4302130	LIBRARY GRANTS	3,177	22,677		
256,473	271,286	250,295	4303130	LIBRARY SERVICE DISTRICT	250,295	250,295		
2,370	0	0	4303140	LINCOLN COUNTY	10,500	0		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
58,493	30,416	0	4304201	FIRE DISPATCHING	0	0		
848,725	965,432	929,433		TOTAL INTER-GOVERNMENTAL	931,887	967,572		
				FINES & FORFEITURES				
120,506	130,554	132,000	4501001	FINES & FORFEITURES	136,000	141,700		
13,233	16,973	15,000	4501003	COURT COSTS	19,400	15,000		
3,767	3,459	4,000	4501118	COLLECTION FEES RECEIVED	1,000	1,500		
-2,999	-1,760	-4,000	4501120	COLLECTION AGENCY FEES	-800	-1,000		
27,384	38,029	39,900	4501121	STATE COURT COLLECTIONS	29,200	34,900		
289	508	0	4501301	RESTITUTION	0	0		
118	31	0	4550001	LIBRARY FINES	0	0		
60	0	0	4560002	CODE ENFORCEMENT FINES	0	0		
162,358	187,793	186,900		TOTAL FINES & FORFEITURES	184,800	192,100		
				MISCELLANEOUS REVENUE				
5,000	5,700	5,000	4601009	POLICE IMPOUNDMENT FEE	5,100	5,500		
6,935	8,444	7,500	4601010	POLICE REPORT FEE	6,400	7,100		
0	56	0	4601019	Other Revenue - Comm Center	0	0		
275,671	278,313	289,445	4601020	CHINOOK WINDS CASINO	282,200	283,600		
56,139	56,141	79,400	4601050	LAND LEASE	66,831	66,100		
7,737	6,987	9,000	4601051	LEASE INCOME	6,987	6,987		
27,766	28,752	29,000	4601052	GROUND LEASE INCOME: 4C'S	29,502	30,000		
14,349	14,350	14,349	4601160	GLASS STUDIO (RENT INCOME)	16,404	16,732		
13,093	10,835	14,000	4601905	RECORDING FEES	13,400	12,200		
0	1	0	4601909	Cash over/short	0	0		
11,690	32,406	15,000	4601910	OTHER REVENUE	15,000	16,800		
-760	0	0	4601911	CONVENIENCE FEE	0	0		
0	0	0	4601950	RECRUITMENT HOUSING RENT	10,450	20,000		
658,689	571,867	500,000	4610001	INTEREST ALLOCATED	426,278	425,000		
14,572	16,970	16,000	4610002	INTEREST DIRECT	15,900	17,200		
32,932	31,546	32,932	4610087	INTEREST INCOME LEASES	32,932	32,932		
19,000	136,333	20,000	4650004	LOAN REPAYMENTS	40,000	40,000		
12,723	11,843	0	4650005	SALE OF EQUIPMENT	1,343	1,000		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
0	0	0	4650006	SALE OF LAND	22,000	1,032,000		
163	31	0	4660001	LIBRARY USER / ROOM FEES	0	0		
3,267	4,500	3,500	4660002	LIBRARY PRINTING	5,000	5,000		
807	626	900	4660011	MATL. REPLACE FEE -LOST BOOKS	500	500		
50	116	125	4660101	REPLACEMENT -LOST LIBRARY CAR	0	0		
51	0	0	4661909	Cash over/short (Library)	0	0		
101,962	6,307	0	4690010	INSURANCE CLAIMS/REFUNDS	5,470	5,000		
2,886	1,432	0	4690503	FRIENDS FOUNDATION REIMB	600	400		
0	11,500	0	4699830	REIMBURSEMENT FROM URBAN RE	0	0		
1,264,724	1,235,056	1,036,151		TOTAL MISCELLANEOUS REVENUE	1,002,297	2,024,051		
				OTHER RESOURCES				
16,063	0	0	4802001	LEASE ASSET FINANCING	0	0		
132,267	82,282	0	4802101	SUBSCRIPTION ASSET FINANCING	0	0		
148,330	82,282	0		TOTAL OTHER RESOURCES	0	0		
				TRANSFERS IN				
50,470	51,984	54,063	4701265	TRANSFER FROM PARKS MAINT FU	54,063	56,226		
0	0	1,500,000	4701270	TRANSFER FROM PARKS CAPITAL	1,500,000	0		
0	0	0	4701601	TRANSFER FROM CLOSED FUNDS	324,117	0		
43,703	45,014	46,815	4701822	TRANSFER FROM ELC (VCB) FUND	46,815	49,156		
79,882	82,278	85,569	4702220	TRANSFER FROM STREET FUND	85,569	89,847		
52,568	0	0	4702470	LOAN-SDC IMPROVEMENT TRF IN	0	0		
264,185	272,111	282,995	4702770	TRANSFER FROM WATER FUND	282,995	297,145		
193,951	199,770	207,761	4702780	TRANSFER FROM SEWER FUND	207,761	218,149		
684,759	651,157	2,177,203		TOTAL TRANSFERS IN	2,501,320	710,523		
				BEGINNING FUND BALANCE				
11,323,621	11,740,968	9,300,081	4890010	BEGINNING BALANCE	9,300,081	7,087,933		
11,323,621	11,740,968	9,300,081		TOTAL BEGINNING FUND BALANCE	9,300,081	7,087,933		
27,258,462	**28,316,181**	**27,300,472**		**TOTAL RESOURCES**	**27,571,658**	**25,031,522**		





Library at a Glance

The library expects to receive $250,295 from the Lincoln County Library District in FY2026-27.

The FY2026-27 proposed budget includes increasing a 0.8125 FTE to a 1.0 FTE.

Grants

Driftwood Public Library has been awarded the following grants for FY2026-27:

- **Ready to Read Grant from the State Library of Oregon: $1,177**. These funds are earmarked for early literacy efforts. At Driftwood, they are used to purchase board books, easy readers, and early chapter books as giveaways to children who participate in Summer Reading and other library outreach events.
- **System of Care Grant, United Way of Linn, Benton, and Lincoln Counties: $1,500.** These funds are dedicated to reducing barriers to underserved youth among our service population. In 2025-26, the funds were used to purchase audiobooks and audio devices for checkout to youth from infants to teens.
- **Lincoln County Library District Grant: $20,000.** The Lincoln County Library District has awarded DPL $20,000 to update the furniture and fixtures in the library's Children's and Reading Rooms for greater accessibility and flexibility.

Other Funding Sources

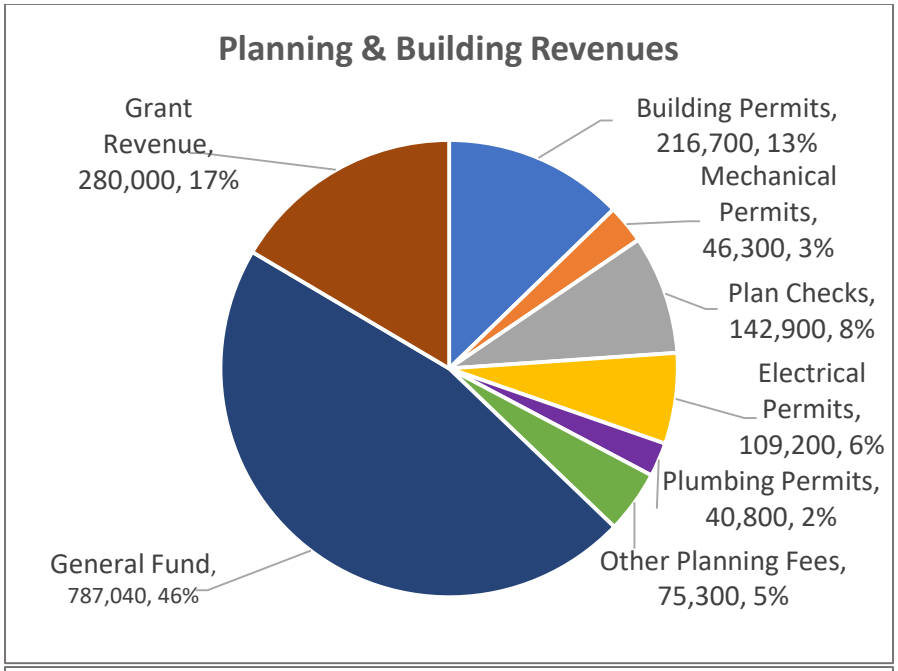
Driftwood Public Library is fortunate to have community support in the form of two 501(c)(3) organizations dedicated to the enhancement of library services to the community. **The Friends of Driftwood Library** plan to contribute approximately $19,000 to the library. These funds, which the Friends raise through their weekly book sales, will be dedicated to library programs such as Summer Reading, the Oregon Legacy author series, and Día de los Niños. The Friends also match grant funds received through Ready to Read. **The Driftwood Library Foundation** has committed to contributing funds toward the Dark & Stormy Night author series, newspaper subscriptions, and to supplement the abovementioned LCLD grant for furniture. These funds are not included in the City budget; however, any significant purchases of durable equipment (such as furniture) are recorded as donations.

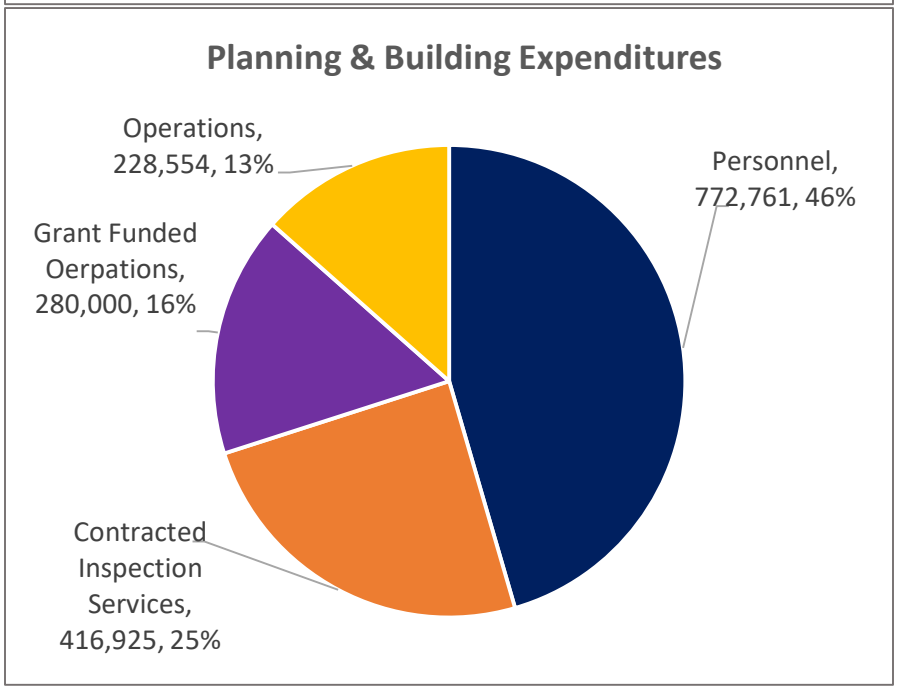
Spanish Collections

Spanish language materials now constitute approximately 4.3% of the library's total collection, an increase of 1.3% over the previous fiscal year.

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				LIBRARY				
				PERSONAL SERVICES				
593,390	616,462	704,558	6101100	SALARIES	637,258	681,898		
64,722	89,452	119,185	6102001	PART TIME & SEASONAL SALARIES	149,754	162,777		
466	656	1,676	6103012	OVERTIME, CITY EMPLOYEES	1,225	1,830		
48,819	52,436	63,145	6105011	FICA/MEDICARE	58,265	64,758		
994	802	865	6105012	WORKERS' COMP	962	887		
2,552	2,742	3,163	6105014	OR PAID FAMILY LEAVE	3,039	3,386		
138,749	152,530	166,928	6106011	MEDICAL & DENTAL INSURANCE	166,972	199,824		
413	419	444	6106012	LIFE INSURANCE	409	457		
1,281	1,284	1,527	6106013	LONG-TERM DISABILITY INS.	1,418	1,608		
133,891	147,260	214,692	6106014	RETIREMENT	204,000	220,178		
985,277	1,064,042	1,276,183		TOTAL PERSONAL SERVICES	1,223,302	1,337,603		
				MATERIALS & SERVICES				
101,905	94,315	86,800	6201101	LIBRARY BOOKS	86,800	84,860		
40,177	42,832	7,525	6201119	MISC. CONTRACTED SERVICES	3,000	6,525		
2,073	1,518	1,771	6201153	GEOGRAPHICAL INFO SYS SUPPORT	1,858	2,074		
616	798	800	6201201	REFERENCE BOOKS	800	800		
13,636	17,327	14,920	6201205	E-BOOKS/DATABASES	14,920	17,200		
9,207	14,761	36,318	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	36,318	29,137		
75,589	99,460	81,000	6202110	INFORMATION TECHNOLOGY SUPP	81,000	81,000		
685	2,263	1,700	6203015	GARBAGE DISPOSAL	1,700	1,700		
520	603	500	6203020	TELEPHONE	650	500		
0	2	969	6203021	TELECOMMUNICATIONS	500	0		
0	10,716	1,255	6203022	LIBRARY OPERATIONAL GRANTS	3,177	22,677		
25	0	0	6205002	ADVERTISING & PROMOTION	0	0		
8,711	16,134	13,500	6206002	TRAINING	13,500	12,500		
161	168	0	6206003	MEETINGS	0	0		
1,129	975	1,875	6206005	MEMBERSHIP & DUES	1,500	1,875		
4,753	3,853	4,500	6206006	BOOKS AND PERIODICALS	4,000	4,500		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
556	612	700	6209001	POSTAGE, SHIPPING, METER LEASE	700	750		
127	544	1,500	6209090	OTHER SERVICES	1,500	1,500		
345	21	0	6210001	BUILDING MAINTENANCE	0	0		
241	0	0	6211020	MAINTENANCE/LEASE-OFFICE EQUI	0	0		
23,143	25,014	25,000	6211025	EQUIPMENT (< 10,000)	25,000	0		
647	265	500	6221001	GASOLINE, FUEL, OILS	500	700		
1,097	2,541	1,892	6221013	VEHICLE REPAIR & OPERATION	2,290	2,416		
20,315	22,426	20,300	6229001	OTHER SUPPLIES	20,000	20,300		
2,337	4,098	3,770	6260001	EMPLOYEE WELLNESS	3,770	847		
307,994	361,245	307,095		TOTAL MATERIALS & SERVICES	303,483	291,861		
1,293,271	**1,425,287**	**1,583,278**		**TOTAL EXPENDITURES**	**1,526,785**	**1,629,464**		





Planning & Building at a Glance

We expect that building activity will continue at a relatively low level in the coming fiscal year, resulting in Planning and Building Department revenue and expenditures also being low. At least one interest rate reduction is predicted for the year, and this may help to stimulate increased building activity. But on-going labor shortages and high materials costs are likely to continue to push the other way, as will the unstable international trade situation. Al in all, given these pressures and the levels of uncertainty in the world right now, we do not expect anything more than a minor increase in building activity in 2026-2027.

A major planning undertaking for the coming year will be the "North Lincoln City Refinement Plan Project." We will be taking the lead on an informal partnership among the City of Lincoln City, the Lincoln County School District, the Confederated Tribes of Siletz Indians, and Lincoln County to create a shared vision and development plan for North Lincoln City. The Refinement Plan will consider the housing and transportation needs of neighborhoods within the northern reaches of our UGB in an effort to stimulate development of new mixed housing types and incorporate bicycle, pedestrian, vehicular and transit modes. Goals of the Project include increasing walkability, providing more diverse transportation options, improving safety, reducing traffic impacts to Highway 101, and promoting safer and more efficient disaster evacuation strategies.

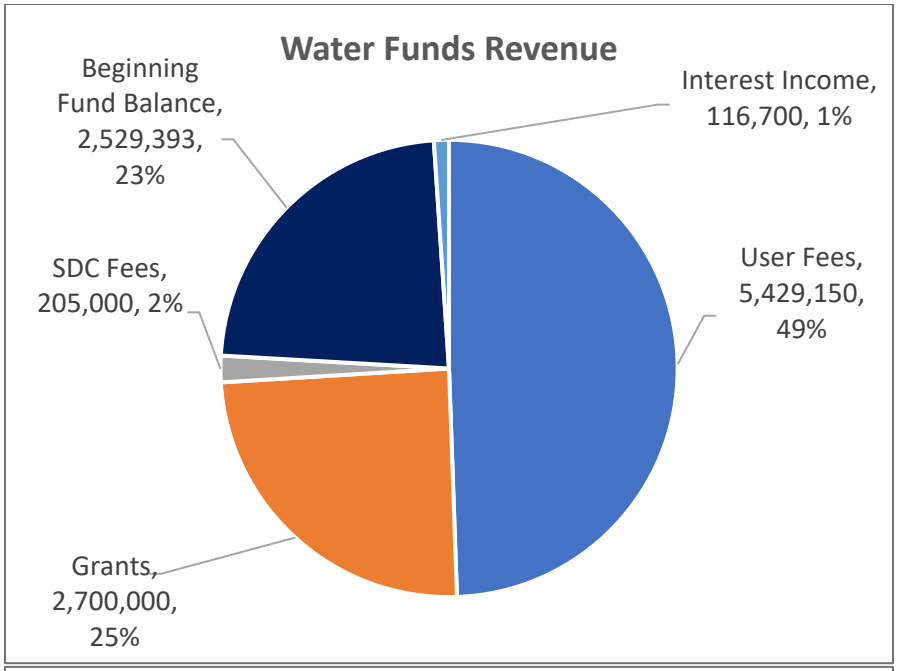
Additionally, in our “Engage Lincoln City” public involvement effort we anticipate completing the Community Engagement Plan early in the fiscal year and then moving into the implementation phase Staff. This will likely include presenting the final plan to City Council, conducting ongoing outreach to key stakeholder groups, initiating the communication strategies, including improved email outreach and internal communication guidelines, creating a toolkit for project-specific engagement, addressing the requirements for a Committee for Citizen Involvement and developing a detailed proposal for the Community Ambassador Program, and drafting a community survey to establish the baseline for benchmarks and performance measures.

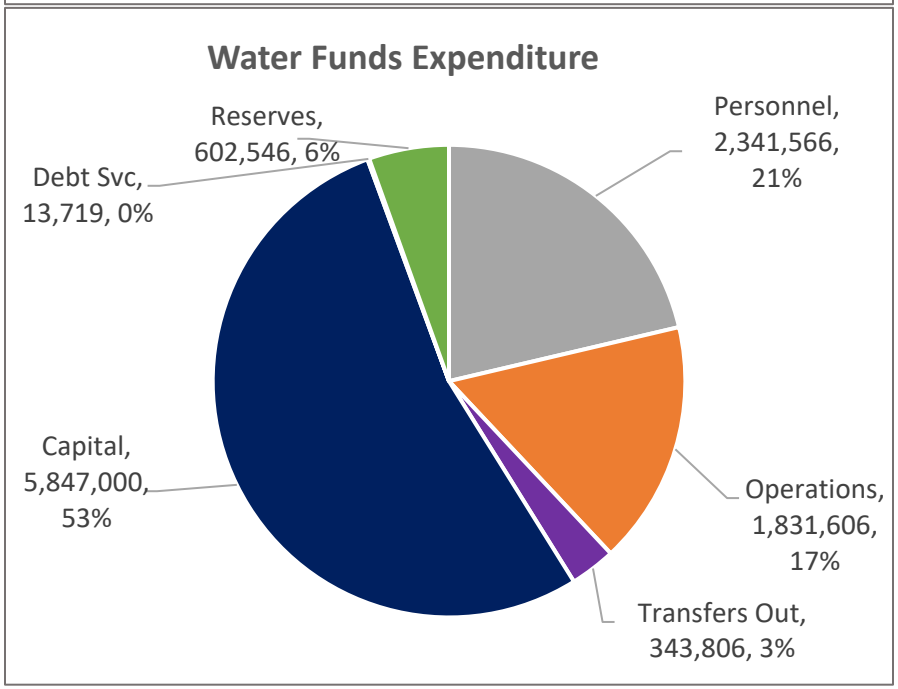
ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				PLANNING				
				PERSONAL SERVICES				
276,825	302,126	351,913	6101100	SALARIES	372,224	390,001		
12,949	9,480	0	6102001	PART TIME & SEASONAL SALARIES	0	0		
0	1,323	1,502	6103012	OVERTIME, CITY EMPLOYEES	0	741		
22,553	24,290	27,037	6105011	FICA/MEDICARE	28,712	29,892		
424	544	371	6105012	WORKERS' COMP	2,235	2,398		
973	1,227	1,354	6105014	OR PAID FAMILY LEAVE	1,443	1,563		
50,231	53,439	59,976	6106011	MEDICAL & DENTAL INSURANCE	60,475	64,426		
143	144	139	6106012	LIFE INSURANCE	140	143		
507	524	654	6106013	LONG-TERM DISABILITY INS.	604	742		
61,999	67,628	93,036	6106014	RETIREMENT	94,797	100,174		
426,603	460,724	535,982		TOTAL PERSONAL SERVICES	560,630	590,080		
				MATERIALS & SERVICES				
0	720	250,000	6201119	MISC. CONTRACTED SERVICES	20,000	350,000		
16,425	12,025	14,035	6201153	GEOGRAPHICAL INFO SYS SUPPORT	14,723	16,433		
296	972	4,067	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	619	4,075		
37,794	49,729	40,500	6202110	INFORMATION TECHNOLOGY SUPP	40,500	40,500		
2,468	1,859	2,500	6203020	TELEPHONE	2,220	2,400		
4,083	1,916	4,000	6205001	LEGAL NOTICES	2,000	4,000		
7,632	1,197	6,500	6205003	PRINTING	7,500	8,000		
0	0	0	6205011	CITIZEN'S INVOLVEMENT PROGRA	2,000	0		
4,839	6,920	5,300	6206002	TRAINING	5,000	4,550		
5,432	53	0	6206003	MEETINGS	50	0		
919	326	1,540	6206005	MEMBERSHIP & DUES	1,540	1,600		
142	382	500	6206006	BOOKS AND PERIODICALS	500	500		
10,010	2,301	16,790	6209001	POSTAGE, SHIPPING, METER LEASE	16,000	17,940		
0	382	0	6211025	EQUIPMENT (< 10,000)	500	0		
805	567	1,000	6221001	GASOLINE, FUEL, OILS	1,000	1,000		
1,467	2,291	2,500	6229001	OTHER SUPPLIES	1,000	2,500		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
2,585	2,029	2,381	6260001	EMPLOYEE WELLNESS	2,381	2,249		
94,897	83,669	351,613		TOTAL MATERIALS & SERVICES	117,533	455,747		
				DEBT SERVICE				
1,805	0	0	6412096	INTEREST PMTS - SBITA	0	0		
3,328	0	0	6452096	PRINCIPAL PMTS- SBITA	0	0		
5,133	0	0		TOTAL DEBT SERVICE	0	0		
526,633	**544,394**	**887,595**		**TOTAL EXPENDITURES**	**678,163**	**1,045,827**		

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
111-042-BUILDING INSPECTION

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				BUILDING INSPECTION				
				PERSONAL SERVICES				
80,676	92,320	110,017	6101100	SALARIES	107,562	114,136		
4,316	3,160	0	6102001	PART TIME & SEASONAL SALARIES	0	0		
0	284	556	6103012	OVERTIME, CITY EMPLOYEES	495	567		
6,304	7,112	8,459	6105011	FICA/MEDICARE	8,003	8,775		
110	81	116	6105012	WORKERS' COMP	98	120		
273	372	424	6105014	OR PAID FAMILY LEAVE	401	459		
23,248	24,324	27,766	6106011	MEDICAL & DENTAL INSURANCE	27,327	29,788		
49	47	46	6106012	LIFE INSURANCE	46	48		
168	164	205	6106013	LONG-TERM DISABILITY INS.	190	218		
17,171	19,745	28,760	6106014	RETIREMENT	26,826	28,570		
132,315	147,609	176,349		TOTAL PERSONAL SERVICES	170,948	182,681		
				MATERIALS & SERVICES				
215,618	377,496	340,575	6201119	MISC. CONTRACTED SERVICES	404,805	416,925		
0	120	0	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	0	0		
11,338	14,919	12,150	6202110	INFORMATION TECHNOLOGY SUPP	12,150	12,150		
0	408	490	6203020	TELEPHONE	250	490		
20,489	28,588	31,000	6204010	MERCHANT FEES	28,700	30,000		
966	1,661	6,000	6206002	TRAINING	4,000	4,000		
2,415	0	0	6206003	MEETINGS	0	0		
360	80	1,500	6206005	MEMBERSHIP & DUES	500	3,000		
0	540	1,500	6206006	BOOKS AND PERIODICALS	1,500	1,500		
0	369	1,000	6229001	OTHER SUPPLIES	0	1,000		
1,080	1,110	1,484	6260001	EMPLOYEE WELLNESS	1,484	667		
252,266	425,291	395,699		TOTAL MATERIALS & SERVICES	453,389	469,732		
384,581	**572,899**	**572,048**		**TOTAL EXPENDITURES**	**624,337**	**652,413**		





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 = $1,200,000

Water Projects include:

- Continuing work on our Water Facilities Plan to define and prioritize capital needs and assess future water supply needs: $450,000
- Springlake Pump Station: $2,700,000
- Spring Lake Distribution System: $1,000,000
- Meter Electronic Reading Solution, converting meters to radio reading and real time monitoring: $700,000

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
221-000-WATER UTILITY OPERATION

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				CHARGES FOR SERVICES				
4,482,954	4,649,260	4,913,200	4403001	UTILITIES FEES	5,029,624	5,331,400		
19,168	20,885	18,500	4403101	FINANCE CHARGE	22,000	23,000		
10,874	9,874	8,500	4403111	NAME CHANGE	10,350	10,500		
3,262	3,488	3,600	4403115	SCHOONER CREEK SURCHARGE	4,220	4,250		
70,180	72,760	90,000	4405030	METER INSTALLATION	53,000	60,000		
4,586,438	4,756,267	5,033,800		TOTAL CHARGES FOR SERVICES	5,119,194	5,429,150		
				INTER-GOVERNMENTAL				
31,000	4,300	0	4302080	OTHER STATE ALLOCATION	0	0		
31,000	4,300	0		TOTAL INTER-GOVERNMENTAL	0	0		
				MISCELLANEOUS REVENUE				
3,535	1,933	2,500	4601910	OTHER REVENUE	1,600	1,700		
53,924	369	15,000	4610001	INTEREST ALLOCATED	28,000	25,000		
25	19,176	0	4650005	SALE OF EQUIPMENT	0	0		
0	2,850	0	4690010	INSURANCE CLAIMS/REFUNDS	0	0		
57,484	24,328	17,500		TOTAL MISCELLANEOUS REVENUE	29,600	26,700		
				OTHER RESOURCES				
0	42,033	0	4802101	SUBSCRIPTION ASSET FINANCING	0	0		
0	42,033	0		TOTAL OTHER RESOURCES	0	0		
				BEGINNING FUND BALANCE				
680,262	493,315	515,474	4890010	BEGINNING BALANCE	728,479	930,684		
680,262	493,315	515,474		TOTAL BEGINNING FUND BALANCE	728,479	930,684		
5,355,184	**5,320,244**	**5,566,774**		**TOTAL RESOURCES**	**5,877,273**	**6,386,534**		
				PERSONAL SERVICES				
950,560	1,044,541	1,145,456	6101100	SALARIES	1,132,281	1,321,233		
82,722	43,815	76,121	6102001	PART TIME & SEASONAL SALARIES	47,917	49,563		
48,159	53,919	59,795	6103012	OVERTIME, CITY EMPLOYEES	92,272	105,764		
80,441	84,967	98,025	6105011	FICA/MEDICARE	94,689	112,957		
24,274	24,953	34,018	6105012	WORKERS' COMP	30,812	39,897		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
4,197	4,442	4,860	6105014	OR PAID FAMILY LEAVE	4,933	5,906		
189,979	215,747	274,681	6106011	MEDICAL & DENTAL INSURANCE	258,774	317,917		
477	500	501	6106012	LIFE INSURANCE	497	554		
1,703	1,701	2,331	6106013	LONG-TERM DISABILITY INS.	1,904	2,760		
247,842	233,686	338,099	6106014	RETIREMENT	313,777	385,015		
1,630,353	1,708,272	2,033,887		TOTAL PERSONAL SERVICES	1,977,856	2,341,566		
				MATERIALS & SERVICES				
89,612	114,240	406,100	6201119	MISC. CONTRACTED SERVICES	310,000	642,300		
13,707	14,939	17,500	6201121	SAMPLING/TESTING SERVICES	13,000	18,000		
630	0	0	6201152	LEGAL SERVICES	0	0		
26,535	19,426	22,675	6201153	GEOGRAPHICAL INFO SYS SUPPORT	23,784	26,549		
9,078	8,656	9,700	6202099	MISC. PERMITS	9,700	9,700		
29,591	57,097	70,750	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	67,000	70,573		
52,912	69,622	56,700	6202110	INFORMATION TECHNOLOGY SUPP	56,700	56,700		
134,201	152,447	150,000	6203001	ELECTRIC POWER	150,000	150,000		
1,536	758	2,000	6203010	NATURAL GAS	2,000	2,000		
388	1,490	1,500	6203015	GARBAGE DISPOSAL	3,000	1,500		
16,305	18,201	16,000	6203020	TELEPHONE	16,000	16,000		
30,639	32,916	33,250	6204010	MERCHANT FEES	33,250	33,250		
62,377	46,224	260,000	6205007	WATER CONSERVATION	160,000	125,000		
10,895	13,219	15,000	6206002	TRAINING	15,000	15,000		
99	58	300	6206003	MEETINGS	300	300		
593	535	3,000	6206004	RECRUITMENT AND TESTING	3,000	2,000		
4,160	2,544	3,000	6206005	MEMBERSHIP & DUES	3,000	3,000		
320	61	0	6206006	BOOKS AND PERIODICALS	90	0		
2,955	5,267	6,500	6206007	SAFETY	6,500	6,500		
0	106	0	6209001	POSTAGE, SHIPPING, METER LEASE	153	0		
70,051	79,553	82,700	6209010	INSURANCE AND BONDS	0	76,600		
1,398	4,600	5,000	6209030	UNIFORMS & CLOTHING	5,078	4,000		
5,088	9,214	0	6210001	BUILDING MAINTENANCE	0	9,400		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
292,597	212,597	234,000	6210010	SYSTEM MAINTENANCE	250,000	254,000		
2,060	0	45,000	6210011	SYSTEM MAINTENANCE - EMERGEN	0	0		
802	804	0	6211020	MAINTENANCE/LEASE-OFFICE EQUI	600	0		
9,851	9,283	15,000	6211025	EQUIPMENT (< 10,000)	12,000	10,000		
13,725	32,361	40,300	6211040	PUMP STATION MAINTENANCE	35,000	39,500		
51,204	62,900	50,860	6211050	TREATMENT PLANT MAINTENANCE	75,000	47,000		
22,205	19,576	38,150	6221001	GASOLINE, FUEL, OILS	30,000	38,150		
121,252	73,285	97,063	6221013	VEHICLE REPAIR & OPERATION	98,678	104,126		
3,317	3,692	6,000	6222001	LABORATORY SUPPLIES	6,000	6,200		
49,312	52,263	78,000	6222010	CHEMICALS	55,000	54,000		
2,753	6,320	10,550	6229001	OTHER SUPPLIES	3,000	5,000		
5,319	5,772	6,801	6260001	EMPLOYEE WELLNESS	6,801	5,258		
1,137,467	1,130,025	1,783,399		TOTAL MATERIALS & SERVICES	1,449,634	1,831,606		
				CAPITAL OUTLAY				
0	0	0	6310001	AUTOMOBILES	0	65,000		
160,185	34,115	183,000	6320201	OTHER EQUIPMENT (CAPITAL)	183,000	97,000		
0	42,033	0	6322101	SOFTWARE CAPITAL	0	0		
39,423	0	0	6340106	MASTER PLANS	0	0		
0	0	60,000	6340209	OTHER CONSTRUCTION	0	60,000		
199,608	76,149	243,000		TOTAL CAPITAL OUTLAY	183,000	222,000		
				DEBT SERVICE				
3,843	2,124	0	6412019	INTEREST PMTS - CAPITAL LEASE	0	0		
203	77	0	6412087	INTEREST PMTS - LEASE ASSET	0	0		
0	3,412	0	6412096	INTEREST PMTS - SBITA	6,162	5,444		
46,830	57,876	0	6452019	PRINCIPAL PMTS - CAPITAL LEASE	0	0		
637	763	0	6452087	PRINCIPAL PMTS - LEASE ASSET	0	0		
0	2,701	0	6452096	PRINCIPAL PMTS- SBITA	7,158	8,275		
51,512	66,954	0		TOTAL DEBT SERVICE	13,320	13,719		
				TRANSFERS				
37,140	38,254	39,784	6601120	TRANSFER TO LINCOLN SQ CENTER	39,784	41,661		

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
221-000-WATER UTILITY OPERATION

Thursday, April 2, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
1,100,000	1,300,000	1,000,000	6601232	TRF TO WATER CAPITAL FUND	1,000,000	1,200,000		
441,603	0	0	6601233	TRANSFER TO WATER BONDS - 2007	0	0		
264,185	272,111	282,995	6602111	TRANSFER TO CITY HALL OPR	282,995	297,145		
1,842,928	1,610,365	1,322,779		TOTAL TRANSFERS	1,322,779	1,538,806		
4,861,868	**4,591,764**	**5,383,065**		**TOTAL EXPENDITURES**	**4,946,589**	**5,947,697**		
				CONTINGENCY/FUND BALANCE				
0	0	183,709	6780001	CONTINGENCIES	0	438,837		
493,315	728,479	0	6800502	UNAPPROPRIATED FUND BALANCE	930,684	0		
493,315	728,479	183,709		TOTAL CONTINGENCY/FUND BALANCE	930,684	438,837		
493,315	**728,479**	**183,709**		**TOTAL ENDING FUND BALANCE**	**930,684**	**438,837**		
-186,947	*235,164*	*-331,765*		*Excess of Resources over Expenditures*	*202,205*	*-491,847*	*0*	*0*

City of Lincoln City
Water Operations Financial Plan
FY2026-27 Budget

Rate Increase	*0.0%*	*4.0%*	*6.0%*	*5.0%*	*6.0%*	*6.0%*	*6.0%*						
Revenue Increase	3.5%	2.0%	7.8%	3.5%	3.7%	8.2%	6.0%	*6.0%*	*6.0%*	*6.0%*	*6.00%*	*6.00%*	
	Actual	**Actual**	**Actual**	**Actual**	**Actual**	**Estimated**	**Proposed**	**Projected**					
	FY20-21	**FY21-22**	**FY22-23**	**FY23-24**	**FY24-25**	**FY25-26**	**FY26-27**	**FY27-28**	**FY28-29**	**FY29-30**	**FY30-31**	**FY31-32**	
REVENUES													
CHARGES FOR SERVICES	3,935,692	4,015,005	4,329,329	4,482,954	4,649,260	5,029,624	5,331,400	5,651,284	5,990,361	6,349,783	6,730,770	7,134,616	
OTHER CHARGES FOR SERVICES	4,248	37,462	32,259	33,303	34,247	36,570	37,750	38,883	38,883	40,049	40,049	41,250	*3%*
METER INSTALLATION	74,774	112,271	83,837	70,180	72,760	53,000	60,000	61,800	63,654	65,564	67,531	69,556	*3%*
GRANT - SALMON DRIFT CREEK	0	56,939	0	31,000	4,300	0	0	0	0	0	0	0	
MISCELLANEOUS REVENUE	10,216	12,295	71,253	57,484	24,328	29,600	26,700	27,501	28,326	29,176	30,051	30,953	*3%*
TOTAL REVENUE	4,024,930	4,233,971	4,516,677	4,674,921	4,784,895	5,148,794	5,455,850	5,779,468	6,121,224	6,484,571	6,868,400	7,276,375	
EXPENDITURES													
SALARIES	929,679	916,596	1,036,355	1,081,440	1,142,276	1,272,470	1,476,560	1,535,622	1,597,047	1,660,929	1,727,366	1,796,461	*4%*
BENEFITS	565,542	512,750	528,380	548,912	565,996	705,386	865,006	916,906	971,921	1,030,236	1,092,050	1,157,573	*6%*
PERS Match	163,560	0	0	0	0			0	0	0	0	0	
OPERATIONS	688,340	922,595	933,444	1,106,467	1,130,025	1,449,634	1,831,606	1,886,554	1,943,151	2,001,445	2,061,489	2,123,333	*3%*
Salmon Drift Creek Passthrough	30,000	26,939	0	31,000	0	0	0	0	0	0	0	0	
TRANSFERS - General, L Square, %	275,754	284,027	292,548	301,325	310,365	322,779	338,806	348,970	359,439	370,222	381,329	392,769	*3%*
OPERATING EXPENDITURES	2,652,875	2,662,907	2,790,727	3,069,145	3,148,662	3,750,269	4,511,978	4,688,053	4,871,558	5,062,833	5,262,234	5,470,137	
Operating percent change	*3.1%*	*0.4%*	*4.8%*	*10.0%*	*2.6%*	*22.2%*	*20.3%*	*3.9%*	*3.9%*	*3.9%*	*3.9%*	*4.0%*	
CAPITAL	15,731	6,309	103,670	199,608	34,115	183,000	222,000	100,000	100,000	100,000	100,000	100,000	
CAPITAL LEASE	50,672	50,672	50,672	50,672	60,000	0		0	0	0	0	0	
DEBT SERVICE / ASSET ROU	0	840	840	840	840	0		0	0	0	0	0	
DEBT SERVICE SBITA	0	0	0	0	6,114	13,320	13,719	14,130	14,554	14,991	15,441	15,904	
TRANSFERS - SYS CAPITAL FUND	1,000,000	1,000,000	1,250,000	1,100,000	1,300,000	1,000,000	1,200,000	1,000,000	1,100,000	1,200,000	1,500,000	1,700,000	
TRANSFERS - BONDS	450,000	450,000	455,000	441,603	0		0	0	0	0	0	0	
TOTAL EXPENDITURES	4,169,279	4,170,728	4,650,910	4,861,868	4,549,731	4,946,589	5,947,697	5,802,183	6,086,112	6,377,824	6,877,675	7,286,041	
CHANGE TO FUND BALANCE	**-144,349**	**63,243**	**-134,232**	**-186,947**	**235,164**	**202,205**	**-491,847**	**-22,716**	**35,111**	**106,747**	**-9,275**	**-9,665**	
BEGINNING BALANCE	895,600	751,251	814,494	680,261	493,315	728,479	930,684	438,837	416,121	451,233	557,980	548,705	
ENDING FUND BALANCE	**751,251**	**814,494**	**680,261**	**493,315**	**728,478.88**	**930,684**	**438,837**	**416,121**	**451,233**	**557,980**	**548,705**	**539,040**	
Percent of Operational Expenditure	*28.3%*	*30.6%*	*24.4%*	*16.1%*	*23.1%*	*24.8%*	*9.7%*	*8.9%*	*9.3%*	*11.0%*	*10.4%*	*9.9%*	

Note *: Ending fund balance includes approximately $744K in accounts receivable and $300K in inventory*

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
232-000-WATER CAPITAL FUND

Thursday, April 2, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				INTER-GOVERNMENTAL				
0	0	2,700,000	4302000	STATE GRANTS	0	2,700,000		
0	0	2,700,000		TOTAL INTER-GOVERNMENTAL	0	2,700,000		
				MISCELLANEOUS REVENUE				
61,227	96,544	50,000	4610001	INTEREST ALLOCATED	91,470	40,000		
61,227	96,544	50,000		TOTAL MISCELLANEOUS REVENUE	91,470	40,000		
				TRANSFERS IN				
1,100,000	1,300,000	1,000,000	4701770	TRANSFER FROM WATER FUND	1,000,000	1,200,000		
1,100,000	1,300,000	1,000,000		TOTAL TRANSFERS IN	1,000,000	1,200,000		
				BEGINNING FUND BALANCE				
1,858,940	1,963,784	2,076,009	4890010	BEGINNING BALANCE	2,076,009	416,402		
1,858,940	1,963,784	2,076,009		TOTAL BEGINNING FUND BALANCE	2,076,009	416,402		
3,020,167	**3,360,328**	**5,826,009**		**TOTAL RESOURCES**	**3,167,479**	**4,356,402**		
				CAPITAL OUTLAY				
1,056,383	1,283,010	3,949,730	6340202	WATER SYSTEM CONSTRUCTION	950,000	4,350,000		
0	0	1,871,279	6340401	LAND PURCHASED	1,800,000	0		
0	0	0	6370400	CONTINGENCY - CAPITAL	0	1,402		
1,056,383	1,283,010	5,821,009		TOTAL CAPITAL OUTLAY	2,750,000	4,351,402		
				TRANSFERS				
0	1,309	5,000	6601193	TRANSFER TO % FOR ARTS	1,077	5,000		
0	1,309	5,000		TOTAL TRANSFERS	1,077	5,000		
1,056,383	**1,284,319**	**5,826,009**		**TOTAL EXPENDITURES**	**2,751,077**	**4,356,402**		
				CONTINGENCY/FUND BALANCE				
1,963,784	2,076,009	0	6800502	UNAPPROPRIATED FUND BALANCE	416,402	0		
1,963,784	2,076,009	0		TOTAL CONTINGENCY/FUND BALANCE	416,402	0		
1,963,784	**2,076,009**	**0**		**TOTAL ENDING FUND BALANCE**	**416,402**	**0**		
104,844	*112,226*	*-2,076,009*		*Excess of Resources over Expenditures*	*-1,659,607*	*-416,402*	*0*	*0*

City of Lincoln City
Water Capital Financial Plan (232)
FY2026-27 Budget

	Actual	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	FY31-32
REVENUES												
INTEREST	11,157	20,792	51,204	61,227	96,544	91,470	40,000	0	0	0	0	0
STATE GRANT - ARPA funds	0	232,861	0	0	0	0	0	0	0	0	0	0
FEDERAL FUNDS	0	0	0	0	0	0	2,700,000					
MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0	0
TRANSFER WATER OPERATIONS	1,000,000	1,000,000	1,250,000	1,100,000	1,300,000	1,000,000	1,200,000	1,000,000	1,100,000	1,200,000	1,500,000	1,700,000
TOTAL REVENUES	**1,011,157**	**1,253,653**	**1,301,204**	**1,161,227**	**1,396,544**	**1,091,470**	**3,940,000**	**1,000,000**	**1,100,000**	**1,200,000**	**1,500,000**	**1,700,000**
EXPENDITURES												
WATER SYSTEM CONSTRUCITON	21,900	651,326	2,453,948	1,056,383	1,283,010	950,000	4,350,000	2,300,000	4,350,000	3,100,000	2,500,000	1,700,000
LAND SOURCE WATER PROTECTION	0	0	0	0		1,800,000	0	750,000	750,000	1,500,000		1,500,000
TRF % FOR ARTS	0	0	6,446	0	1,309	1,077	5,000	5,000	5,000	5,000	1,500,000	1,500,000
TOTAL EXPENDITURES	21,900	651,326	2,460,394	1,056,383	1,284,319	2,751,077	4,355,000	3,055,000	5,105,000	4,605,000	4,000,000	4,700,000
CHANGE TO FUND BALANCE	**989,257**	**602,327**	**-1,159,190**	**104,844**	**112,226**	**-1,659,608**	**-415,000**	**-2,055,000**	**-4,005,000**	**-3,405,000**	**-2,500,000**	**-3,000,000**
BEGINNING BALANCE	1,426,546	2,415,803	3,018,130	1,858,940	1,963,784	2,076,010	416,402	1,402	-2,053,598	-6,058,598	-9,463,598	-11,963,598
ENDING FUND BALANCE	**2,415,803**	**3,018,130**	**1,858,940**	**1,963,784**	**2,076,010**	**416,402**	**1,402**	**-2,053,598**	**-6,058,598**	**-9,463,598**	**-11,963,598**	**-14,963,598**
		0	0	0	0	**0**	**0**					

	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32
# 19002 SE Oar/19th & Lee Pumpstation		139,858	1,155,076	252,882		0	0					
WTP Generator # 20017	21,900	438,847	56,422			0	0					
NE Williams Ct Water Upgrade # 21003		13,199	364,038			0	0					
# 21004 Water Meter Radio Read		59,422	579,055	629,295	1,174,166	305,174	700,000					
WTP Fiber Connections (ARPA Funded)			243,620				0					
# 23004 Surf Reservoir/Springlake Pump Station			36,180	33,973	99,394	320,396	2,700,000					
# 20006 SE 51st Water (also in fund 233)				25,956			0					
# 24005 Generator and pad NE 36th & Quay					9,450	324,430	150,000					
# 23014 Emergency Waterline Relocation 29th St			19,558	114,276			0					
Spring Lake Distribution System							500,000					
Hwy 101 Line Relocation at NE 33rd to N Holmes							300,000					
Total Fund 232	21,900	651,326	2,453,948	1,056,383	1,283,010	950,000	4,350,000	0	0	0	0	0

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
233-000-SDC RE-IMBURSEMENT WATER

Thursday, April 2, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				CHARGES FOR SERVICES				
101,394	142,131	120,000	4404101	REIMBURSE FEE - INSIDE	140,478	145,000		
101,394	142,131	120,000		TOTAL CHARGES FOR SERVICES	140,478	145,000		
				MISCELLANEOUS REVENUE				
39,996	47,097	35,000	4610001	INTEREST ALLOCATED	44,000	35,000		
39,996	47,097	35,000		TOTAL MISCELLANEOUS REVENUE	44,000	35,000		
				BEGINNING FUND BALANCE				
765,306	906,696	1,058,457	4890010	BEGINNING BALANCE	1,058,457	640,803		
765,306	906,696	1,058,457		TOTAL BEGINNING FUND BALANCE	1,058,457	640,803		
906,696	**1,095,924**	**1,213,457**		**TOTAL RESOURCES**	**1,242,935**	**820,803**		
				CAPITAL OUTLAY				
0	37,466	1,116,606	6340202	WATER SYSTEM CONSTRUCTION	600,000	750,000		
0	0	96,851	6370400	CONTINGENCY - CAPITAL	0	70,803		
0	37,466	1,213,457		TOTAL CAPITAL OUTLAY	600,000	820,803		
				TRANSFERS				
0	0	0	6601193	TRANSFER TO % FOR ARTS	2,132	0		
0	0	0		TOTAL TRANSFERS	2,132	0		
0	**37,466**	**1,213,457**		**TOTAL EXPENDITURES**	**602,132**	**820,803**		
				CONTINGENCY/FUND BALANCE				
906,696	1,058,457	0	6800502	UNAPPROPRIATED FUND BALANCE	640,803	0		
906,696	1,058,457	0		TOTAL CONTINGENCY/FUND BALANCE	640,803	0		
906,696	**1,058,457**	**0**		**TOTAL ENDING FUND BALANCE**	**640,803**	**0**		
141,390	*151,761*	*-1,058,457*		*Excess of Resources over Expenditures*	*-417,654*	*-640,803*	*0*	*0*

City of Lincoln City
Water SDC Reimb Financial Plan (233)
FY2026-27 Budget

	Actual	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	FY31-32	
REVENUES													
SDC Fees	116,458	137,235	128,792	101,394	142,130	140,478	145,000	149,350	153,831	158,445	163,199	168,095	3.0%
Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	
Interest on Investments	3,441	3,145	19,819	39,996	47,097	44,000	35,000	2,832	-13,081	-7,451	-1,411	5,061	
TOTAL REVENUES	**119,899**	**140,380**	**148,611**	**141,390**	**189,227**	**184,478**	**180,000**	**152,182**	**140,750**	**150,995**	**161,788**	**173,155**	
EXPENDITURES													
Capital Outaly	0	19,900	0	0	37,466	600,000	750,000	550,000	0	0	0	0	
Transfer to % for Arts	0	0	0	0	0	2,132	0	0	0	0	0	0	
TOTAL EXPENDITURES	0	19,900	0	0	37,466	602,132	750,000	550,000	0	0	0	0	
CHANGE TO FUND BALANCE	**119,899**	**120,480**	**148,611**	**141,390**	**151,761**	**-417,654**	**-570,000**	**-397,818**	**140,750**	**150,995**	**161,788**	**173,155**	
BEGINNING BALANCE	376,316	496,215	616,696	765,306	906,696	1,058,457	640,803	70,803	-327,014	-186,264	-35,270	126,518	
ENDING FUND BALANCE	**496,215**	**616,696**	**765,306**	**906,696**	**1,058,457**	**640,803**	**70,803**	**-327,014**	**-186,264**	**-35,270**	**126,518**	**299,674**	

# 2006 SE 51st Water	9,155	445,307	
# 24020 WDLR (Holmes to 28th)	28,311	24,578	
Spring Lake Distribution			550,000
# 25020 NE 17th St Water Line Replace (Hwy 101 to Oar)		130,115	200,000

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
234-000-SDC IMPROVEMENT WATER

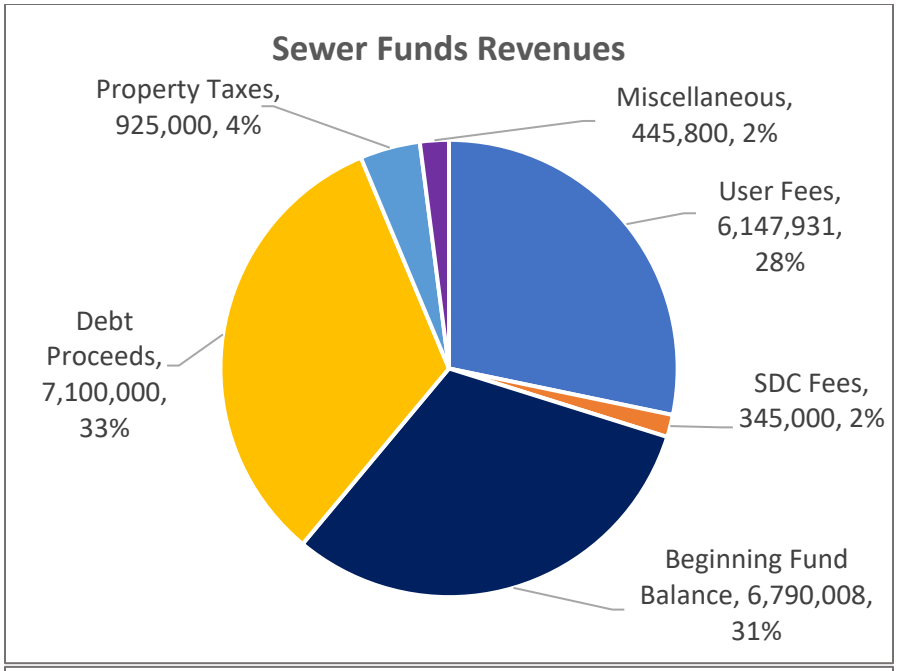
Thursday, April 2, 2026

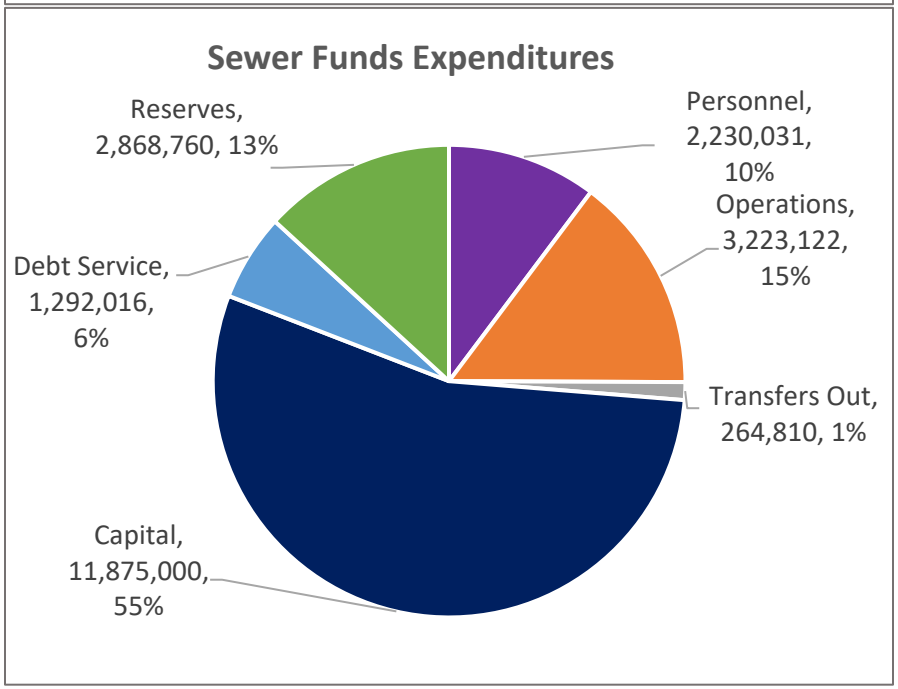
ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				CHARGES FOR SERVICES				
38,654	55,197	48,000	4404111	IMPROVEMENT FEE-INSIDE	56,209	60,000		
38,654	55,197	48,000		TOTAL CHARGES FOR SERVICES	56,209	60,000		
				MISCELLANEOUS REVENUE				
18,206	21,467	15,000	4610001	INTEREST ALLOCATED	23,294	15,000		
18,206	21,467	15,000		TOTAL MISCELLANEOUS REVENUE	23,294	15,000		
				BEGINNING FUND BALANCE				
351,598	408,459	485,122	4890010	BEGINNING BALANCE	485,123	541,504		
351,598	408,459	485,122		TOTAL BEGINNING FUND BALANCE	485,123	541,504		
408,459	**485,123**	**548,122**		**TOTAL RESOURCES**	**564,626**	**616,504**		
				CAPITAL OUTLAY				
0	0	548,122	6340202	WATER SYSTEM CONSTRUCTION	23,122	525,000		
0	0	0	6370400	CONTINGENCY - CAPITAL	0	91,504		
0	0	548,122		TOTAL CAPITAL OUTLAY	23,122	616,504		
0	**0**	**548,122**		**TOTAL EXPENDITURES**	**23,122**	**616,504**		
				CONTINGENCY/FUND BALANCE				
408,459	485,123	0	6800502	UNAPPROPRIATED FUND BALANCE	541,504	0		
408,459	485,123	0		TOTAL CONTINGENCY/FUND BALANCE	541,504	0		
408,459	**485,123**	**0**		**TOTAL ENDING FUND BALANCE**	**541,504**	**0**		
56,860	*76,664*	*-485,122*		*Excess of Resources over Expenditures*	*56,381*	*-541,504*	*0*	*0*

City of Lincoln City
Water SDC Expansion Financial Plan (234)
FY2026-27 Budget

	Actual	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	FY31-32	
REVENUES													
SDC FEES	44,379	52,302	49,015	38,654	55,198	56,209	60,000	61,200	62,424	63,672	64,946	66,245	2.0%
INTERST	1,704	1,518	9,277	18,206	21,467	23,294	15,000	3,660	6,255	9,002	11,909	14,983	
TOTAL REVENUES	**46,083**	**53,820**	**58,292**	**56,860**	**76,665**	**79,503**	**75,000**	**64,860**	**68,679**	**72,674**	**76,855**	**81,228**	
EXPENDITURES													
MASTER PLANS	0	0	0	0	0	0	0	0	0	0	0	0	
CAPITAL OUTLAY	0	0	0	0	0	23,122	525,000	0	0	0	0	0	
TRANSFER TO BOND FUND	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL EXPENDITURES	0	0	0	0	0	23,122	525,000	0	0	0	0	0	
CHANGE TO FUND BALANCE	**46,083**	**53,820**	**58,292**	**56,860**	**76,665**	**56,381**	**-450,000**	**64,860**	**68,679**	**72,674**	**76,855**	**81,228**	
BEGINNING FUND BALANCE	193,403	239,486	293,306	351,598	408,458	485,124	541,504	91,504	156,364	225,043	297,717	374,572	
ENDING FUND BALANCE	**239,486**	**293,306**	**351,598**	**408,458**	**485,124**	**541,504**	**91,504**	**156,364**	**225,043**	**297,717**	**374,572**	**455,799**	

# 25008 SE Mast Water Line (Lee Reservoir to Port)	23,122	525,000





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
- Sewer Bond Debt is paid by property taxes.
- Debt proceeds of $7,100,000 to fund Infiltration and Inflow projects
- Transfer from the Sewer operations fund to the Sewer capital fund = $1,600,000.

Sewer Projects include:

- Continuing work on the Wastewater Facilities Plan to define and prioritize capital needs: $400,000
- SE 2nd Street Inflow and Infiltration Reduction: $7,100,000
- Grit Handling Station: $500,000
- Replace Septage Acceptance Plant: $1,000,000
- Sailor Jack Pump Station Upgrade (design): $100,000
- Wecoma Pump Station Upgrade: $400,000
- Nelscott Force Main Replacement, final phase: $800,000
- SW 48th and Jetty Access/Safety Improvements: $220,000

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				CHARGES FOR SERVICES				
5,188,192	5,351,832	5,688,189	4403001	UTILITIES FEES	5,799,699	6,147,681		
100	100	150	4405020	INSPECTION FEES	900	250		
5,188,292	5,351,932	5,688,339		TOTAL CHARGES FOR SERVICES	5,800,599	6,147,931		
				MISCELLANEOUS REVENUE				
150,438	156,134	165,000	4601910	OTHER REVENUE	165,000	165,000		
0	42,562	0	4601915	ENERGY TRUST REBATE	0	0		
151,445	78,670	110,000	4610001	INTEREST ALLOCATED	82,000	80,000		
38,549	24,503	0	4650005	SALE OF EQUIPMENT	9,000	0		
0	711	0	4690010	INSURANCE CLAIMS/REFUNDS	0	0		
340,432	302,580	275,000		TOTAL MISCELLANEOUS REVENUE	256,000	245,000		
				OTHER RESOURCES				
0	28,022	0	4802101	SUBSCRIPTION ASSET FINANCING	0	0		
0	28,022	0		TOTAL OTHER RESOURCES	0	0		
				BEGINNING FUND BALANCE				
2,743,328	2,400,211	1,105,292	4890010	BEGINNING BALANCE	1,493,626	1,364,210		
2,743,328	2,400,211	1,105,292		TOTAL BEGINNING FUND BALANCE	1,493,626	1,364,210		
8,272,053	**8,082,745**	**7,068,631**		**TOTAL RESOURCES**	**7,550,225**	**7,757,141**		
				PERSONAL SERVICES				
931,882	1,049,090	1,184,334	6101100	SALARIES	1,193,432	1,294,134		
33,135	37,147	88,360	6102001	PART TIME & SEASONAL SALARIES	40,431	64,935		
37,480	37,549	51,840	6103012	OVERTIME, CITY EMPLOYEES	56,123	69,305		
75,139	84,697	101,327	6105011	FICA/MEDICARE	96,975	109,271		
24,719	24,851	35,420	6105012	WORKERS' COMP	32,080	38,375		
3,906	4,383	5,031	6105014	OR PAID FAMILY LEAVE	5,022	5,713		
205,427	243,106	282,516	6106011	MEDICAL & DENTAL INSURANCE	264,518	285,590		
497	526	523	6106012	LIFE INSURANCE	528	539		
1,709	1,840	2,370	6106013	LONG-TERM DISABILITY INS.	2,116	2,623		
201,743	234,401	334,359	6106014	RETIREMENT	326,499	359,546		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
1,515,636	1,717,590	2,086,080		TOTAL PERSONAL SERVICES	2,017,724	2,230,031		
				MATERIALS & SERVICES				
144,960	236,926	481,100	6201119	MISC. CONTRACTED SERVICES	190,000	663,500		
31,666	32,577	29,500	6201121	SAMPLING/TESTING SERVICES	29,500	64,800		
0	0	0	6201152	LEGAL SERVICES	774	0		
26,535	19,426	22,675	6201153	GEOGRAPHICAL INFO SYS SUPPORT	23,784	26,549		
19,392	22,290	51,800	6202099	MISC. PERMITS	35,000	31,800		
20,641	43,843	21,850	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	41,100	28,259		
52,912	69,622	56,700	6202110	INFORMATION TECHNOLOGY SUPP	56,700	56,700		
475,834	517,826	550,000	6203001	ELECTRIC POWER	550,000	550,000		
1,523	723	2,500	6203010	NATURAL GAS	2,000	2,500		
3,411	11,230	12,000	6203015	GARBAGE DISPOSAL	12,000	12,000		
17,518	20,566	20,000	6203020	TELEPHONE	20,000	20,000		
20,426	21,944	20,000	6204010	MERCHANT FEES	25,000	25,000		
18,481	13,000	30,000	6206002	TRAINING	18,000	28,200		
253	445	500	6206003	MEETINGS	500	500		
247	30	0	6206004	RECRUITMENT AND TESTING	0	0		
4,084	5,171	3,050	6206005	MEMBERSHIP & DUES	2,763	3,890		
23	46	100	6206006	BOOKS AND PERIODICALS	30	100		
10,416	9,081	20,500	6206007	SAFETY	20,500	17,500		
491	666	1,000	6209001	POSTAGE, SHIPPING, METER LEASE	200	300		
140,658	153,544	159,700	6209010	INSURANCE AND BONDS	165,528	147,500		
0	0	81,000	6209020	EMERGENCY REPAIRS	0	0		
3,740	5,558	5,500	6209030	UNIFORMS & CLOTHING	3,000	4,000		
21,027	58,693	77,000	6210001	BUILDING MAINTENANCE	77,000	34,400		
135,092	56,276	350,000	6210010	SYSTEM MAINTENANCE	350,000	390,000		
294,927	371,418	350,000	6210015	SLUDGE REMOVAL	310,000	350,000		
38,577	3,931	0	6210025	INFILTRATION & INFLOW MAINT	0	0		
1,049	857	1,400	6211020	MAINTENANCE/LEASE-OFFICE EQUI	1,000	300		
19,702	667	0	6211025	EQUIPMENT (< 10,000)	0	0		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
263,468	251,163	224,000	6211040	PUMP STATION MAINTENANCE	224,000	270,000		
149,666	89,241	339,000	6211050	TREATMENT PLANT MAINTENANCE	339,000	239,000		
38,126	28,318	36,000	6221001	GASOLINE, FUEL, OILS	35,000	36,000		
67,444	52,728	67,103	6221013	VEHICLE REPAIR & OPERATION	61,757	65,166		
8,517	12,356	27,000	6222001	LABORATORY SUPPLIES	27,000	27,000		
98,842	64,507	120,000	6222010	CHEMICALS	75,000	120,000		
7,091	8,067	7,000	6229001	OTHER SUPPLIES	6,000	5,000		
3,378	3,763	4,730	6260001	EMPLOYEE WELLNESS	4,730	3,158		
2,140,116	2,186,500	3,172,708		TOTAL MATERIALS & SERVICES	2,706,866	3,223,122		
				CAPITAL OUTLAY				
0	136,262	0	6310001	AUTOMOBILES	0	0		
159,159	277,144	289,000	6320201	OTHER EQUIPMENT (CAPITAL)	205,000	130,000		
0	28,022	0	6322101	SOFTWARE CAPITAL	0	0		
159,159	441,428	289,000		TOTAL CAPITAL OUTLAY	205,000	130,000		
				DEBT SERVICE				
5,026	0	0	6412018	INTEREST PMTS - CAPITAL LEASE	0	0		
203	77	0	6412087	INTEREST PMTS - LEASE ASSET	0	0		
0	2,275	0	6412096	INTEREST PMTS - SBITA	4,108	3,629		
119,974	0	0	6452018	PRINCIPAL PMTS - CAPITAL LEASE	0	0		
637	763	0	6452087	PRINCIPAL PMTS - LEASE ASSET	0	0		
0	1,801	0	6452096	PRINCIPAL PMTS- SBITA	4,772	5,517		
125,840	4,916	0		TOTAL DEBT SERVICE	8,880	9,146		
				TRANSFERS				
37,140	38,254	39,784	6601120	TRANSFER TO LINCOLN SQ CENTER	39,784	41,661		
0	661	0	6601193	TRANSFER TO % FOR ARTS	0	0		
1,700,000	2,000,000	1,000,000	6601252	TRF TO SEWER CAPITAL FUND	1,000,000	1,600,000		
193,951	199,770	207,761	6602111	TRANSFER TO CITY HALL OPR	207,761	218,149		
1,931,091	2,238,685	1,247,545		TOTAL TRANSFERS	1,247,545	1,859,810		
5,871,842	**6,589,119**	**6,795,333**		**TOTAL EXPENDITURES**	**6,186,015**	**7,452,109**		
				CONTINGENCY/FUND BALANCE				

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
241-000-SEWER UTILITY OPERATIONS

Thursday, April 2, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
0	0	273,298	6780001	CONTINGENCIES	0	305,032		
2,400,211	1,493,626	0	6800502	UNAPPROPRIATED FUND BALANCE	1,364,210	0		
2,400,211	1,493,626	273,298		TOTAL CONTINGENCY/FUND BALANCE	1,364,210	305,032		
2,400,211	**1,493,626**	**273,298**		**TOTAL ENDING FUND BALANCE**	**1,364,210**	**305,032**		
-343,117	*-906,585*	*-831,994*		*Excess of Resources over Expenditures*	*-129,416*	*-1,059,178*	*0*	*0*

City of Lincoln City
Sewer Operations Financial Plan
FY2026-27 Budget

Rate Increase	*7.5%*	*4.0%*	*6.0%*	*5.0%*	*5.0%*	*6.0%*	*6.0%*						
Pct Increase Charges	*13.1%*	*0.8%*	*7.4%*	*4.2%*	*3.2%*	*8.4%*	*6.0%*	*6.0%*	*6.0%*	*6.0%*	*6.0%*	*6.0%*	
	Actual	**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**	**FY31-32**	
REVENUES													
CHARGES FOR SERVICES	4,600,289	4,637,555	4,980,886	5,188,292	5,351,932	5,800,599	6,147,931	6,516,807	6,907,815	7,322,284	7,761,621	8,227,319	
OTHER STATE ALLOCATION	17,856	0	0	0	0	0	0	0	0	0	0	0	
MISCELLANEOUS REVENUE	190,178	128,977	282,839	340,432	330,602	256,000	245,000	252,350	259,921	267,718	275,750	284,022	*3.0%*
TOTAL REVENUE	4,808,323	4,766,532	5,263,725	5,528,725	5,682,534	6,056,599	6,392,931	6,769,157	7,167,736	7,590,002	8,037,371	8,511,341	
EXPENDITURES													
SALARIES	914,975	894,153	908,933	1,002,496	1,123,787	1,289,986	1,428,374	1,485,509	1,544,929	1,606,726	1,670,996	1,737,835	*4.0%*
BENEFITS	548,235	492,374	515,150	513,141	593,803	727,738	801,657	849,756	900,742	954,786	1,012,073	1,072,798	*6.0%*
PERS Match	144,128	0	0	0	0	0	0	0	0	0	0	0	
OPERATIONS	1,587,928	1,651,179	1,697,139	2,140,116	2,186,500	2,706,866	3,223,122	3,040,047	3,161,649	3,288,115	3,419,639	3,556,425	*4.0%*
TRANSFERS-General, L.Square	211,480	217,825	224,360	231,091	238,024	247,545	259,810	267,604	275,632	283,901	292,418	301,191	*3.0%*
OPERATING EXPENDITURES	3,406,747	3,255,530	3,345,582	3,886,843	4,142,114	4,972,135	5,712,963	5,642,917	5,882,952	6,133,529	6,395,127	6,668,249	
Operating percent change	12.6%	-4.4%	2.8%	16.2%	23.8%	27.9%	14.9%	-1.2%	4.3%	4.3%	4.3%	4.3%	
CAPITAL	24,268	0	116,444	159,159	441,428	205,000	130,000	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	0	
ASSET ROU DEBT		840	840	840	4,916	8,880	9,146	9,420	9,703	9,994	10,294	10,602	
TRANSFERS - CAPITAL FUND	1,000,000	1,250,000	1,160,000	1,700,000	2,000,000	1,000,000	1,600,000	1,000,000	1,000,000	1,200,000	1,400,000	1,600,000	
TRANSFERS - % FOR ART	0	0	0	0	661	0	0	0	0	0	0	0	
TOTAL EXPENDITURES	4,486,101	4,561,457	4,677,953	5,871,842	6,589,119	6,186,015	7,452,109	6,802,337	7,042,655	7,493,523	7,955,421	8,428,851	
CHANGE TO FUND BALANCE	**322,222**	**205,075**	**585,772**	**-343,117**	**-906,585**	**-129,416**	**-1,059,178**	**-33,180**	**125,080**	**96,479**	**81,950**	**82,490**	
BEGINNING BALANCE	1,630,258	1,952,480	2,157,555	2,743,328	2,400,211	1,493,626	1,364,210	305,032	271,852	396,932	493,412	575,362	
ENDING FUND BALANCE	**1,952,480**	**2,157,555**	**2,743,328**	**2,400,211**	**1,493,626**	**1,364,210**	**305,032**	**271,852**	**396,932**	**493,412**	**575,362**	**657,851**	
% of Operational Expenditures	*57.3%*	*66.3%*	*82.0%*	*61.8%*	*36.1%*	*27.4%*	*5.3%*	*4.8%*	*6.7%*	*8.0%*	*9.0%*	*9.9%*	

Note *: Ending fund balance includes approximately $877K in accounts receivable.*

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
252-000-SEWER CAPITAL FUND

Thursday, April 2, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				MISCELLANEOUS REVENUE				
214,995	229,519	230,000	4610001	INTEREST ALLOCATED	192,526	175,000		
214,995	229,519	230,000		TOTAL MISCELLANEOUS REVENUE	192,526	175,000		
				OTHER RESOURCES				
0	0	0	4801501	DEBT FINANCING	0	7,100,000		
0	0	0		TOTAL OTHER RESOURCES	0	7,100,000		
				TRANSFERS IN				
1,700,000	2,000,000	1,000,000	4701780	TRANSFER FROM SEWER FUND	1,000,000	1,600,000		
0	0	250,000	4701782	TRANSFER FROM SEWER SDC REIM	225,000	0		
0	0	50,000	4701783	TRANSFER FROM SEWER SDC IMPR	50,000	0		
1,700,000	2,000,000	1,300,000		TOTAL TRANSFERS IN	1,275,000	1,600,000		
				BEGINNING FUND BALANCE				
4,970,711	4,940,209	5,271,018	4890010	BEGINNING BALANCE	5,270,853	4,837,543		
4,970,711	4,940,209	5,271,018		TOTAL BEGINNING FUND BALANCE	5,270,853	4,837,543		
6,885,706	**7,169,729**	**6,801,018**		**TOTAL RESOURCES**	**6,738,379**	**13,712,543**		
				CAPITAL OUTLAY				
204,325	50,632	50,000	6310025	INFILTRATION & INFLOW MAINT	50,000	100,000		
321,344	0	0	6320201	OTHER EQUIPMENT (CAPITAL)	0	0		
1,035,946	941,580	3,300,000	6340203	SEWER SYSTEM CONSTRUCTION	575,000	10,200,000		
383,882	617,594	1,651,631	6340219	PUMP STATION CONSTRUCTION	1,195,000	1,445,000		
0	985	0	6340401	LAND PURCHASED	80,836	0		
0	0	1,794,387	6370400	CONTINGENCY - CAPITAL	0	1,962,543		
1,945,496	1,610,791	6,796,018		TOTAL CAPITAL OUTLAY	1,900,836	13,707,543		
				TRANSFERS				
0	13,084	5,000	6601193	TRANSFER TO % FOR ARTS	0	5,000		
0	225,000	0	6601253	TRANSFER TO SEWER SDC REIMB	0	0		
0	50,000	0	6601254	TRF TO SEWER SDC IMPROVEMENT	0	0		
0	288,084	5,000		TOTAL TRANSFERS	0	5,000		
1,945,496	**1,898,875**	**6,801,018**		**TOTAL EXPENDITURES**	**1,900,836**	**13,712,543**		

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
252-000-SEWER CAPITAL FUND

Thursday, April 2, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				CONTINGENCY/FUND BALANCE				
4,940,209	5,270,853	0	6800502	UNAPPROPRIATED FUND BALANCE	4,837,543	0		
4,940,209	5,270,853	0		TOTAL CONTINGENCY/FUND BALANCE	4,837,543	0		
4,940,209	**5,270,853**	**0**		**TOTAL ENDING FUND BALANCE**	**4,837,543**	**0**		
-30,502	*330,644*	*-5,271,018*		*Excess of Resources over Expenditures*	*-433,310*	*-4,837,543*	*0*	*0*

Sewer Capital Financial Plan (252)
FY2026-27 Budget

	Actual	Actual	Actual	Actual	Actual	Estimated	Proposed	Projected					
	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	
REVENUES													
INTER-GOVERNMENTAL REVENUE (ARPA FUNDS)	0	785,536	1,018,397	0	0	0	0	0	0	0	0	0	
DEQ LOAN	0	0	0	0		0	7,100,000						
INTEREST	9,157	18,796	124,045	214,995	229,519	192,526	175,000	78,502	0	0	0	0	4%
TRF FROM SEWER OPERATIONS	1,000,000	1,250,000	1,160,000	1,700,000	2,000,000	1,000,000	1,600,000	1,000,000	1,000,000	1,200,000	1,400,000	1,600,000	
TRF FROM SEWER REIMB SDC	0	0	0	0	0	225,000	0	0	0	0	0	0	
TRF FROM SEWER IMPR SDC	0	0	0	0	0	50,000	0	0	0	0	0	0	
TRF FROM GENERAL FUND	0	1,200,000	0	0	0	0	0	0	0	0	0	0	
S	**1,009,157**	**3,254,332**	**2,302,442**	**1,914,995**	**2,229,519**	**1,467,526**	**8,875,000**	**1,078,502**	**1,000,000**	**1,200,000**	**1,400,000**	**1,600,000**	
TOTAL REVENUE													
EXPENDITURES													
OTHER CAPITAL	0	0	109,556	321,344	0	0	0	0	0	0	0	0	
INFILTRATION & INFLOW MAINT				204,325	51,632	50,000	100,000	100,000	100,000	100,000	100,000	100,000	
SEWER SYSTEM CONSTRUCTION	65,477	1,120,151	294,842	1,035,946	941,580	575,000	10,200,000	5,000,000	2,500,000	3,000,000	3,000,000	3,000,000	
PUMPSTATION CONSTRUCTION	27,403	182,776	408,631	383,882	617,579	1,195,000	1,445,000	6,750,000	4,250,000	3,000,000	3,000,000	3,000,000	
LAND PURCHASED	0	0	0	0	0	80,836	0						
TRF TO % FOR ARTS	0	0	11,923	0	13,084	0	5,000	5,000	5,000	5,000	5,000	5,000	
TRANSFER TO GENERAL FUND	0	0	550,000	0	0	0	0	0	0	0	0	0	
TRANSFER TO SEWER SDC REIMB	0	0	0	0	225,000	0	0	0	0	0	0	0	
TRANSFER TO SEWER SDC IMPR	2,250	0	0	0	50,000	0	0	0	0	0	0	0	
S	95,129	1,302,926	1,374,953	1,945,496	1,898,875	1,900,836	11,750,000	11,855,000	6,855,000	6,105,000	6,105,000	6,105,000	
TOTAL EXPENDITURE													
CHANGE TO FUND BALANCE	**914,027**	**1,951,406**	**927,489**	**-30,502**	**330,644**	**-433,310**	**-2,875,000**	**-10,776,498**	**-5,855,000**	**-4,905,000**	**-4,705,000**	**-4,505,000**	
BEGINNING BALANCE	1,177,790	2,091,817	4,043,223	4,970,711	4,940,209	5,270,853	4,837,543	1,962,543	-8,813,955	-14,668,955	-19,573,955	-24,278,955	
ENDING FUND BALANCE	**2,091,817**	**4,043,223**	**4,970,711**	**4,940,209**	**5,270,853**	**4,837,543**	**1,962,543**	**-8,813,955**	**-14,668,955**	**-19,573,955**	**-24,278,955**	**-28,783,955**	

	Act 20-21	Act 21-22	Act 22-23	Act 23-24	Act 24-25	Est FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32
Feasibility Study	21,372											
Equipment Purchases			109,556	321,344								
100 MBPS Fiber Circuit WWTP		13,611										
# 18018 Wastewater Screwpress Install	21,907	387,012	115,775									
# 19001 Spyglass Pumpstation upgrade	26,440	135,242	304,124	7,178								
# 21006 Variable Frequency Drives		85,130	90,119									
# 21011 NW Jetty Force Main		608,530	32,028									
# 18003 Nelscott Force Main phase 1 (Sewer funds)	2,323				29,572							
# 18003 Nelscott Force Main phase 1 (ARPA Funds)		25,868	48,662	1,029,345	686,447	0						
# 18003 Nelscott Force Main phase 2					104,736	1,661,333	800,000					
# 20004 Holmes Road Pump Station Upgrade	8,150	47,534	112,766	376,704	158,650	671,450						
# 24023 Holmes PS Sewer line and 6 manholes rehab improvements				204,325	51,632	298,550	0					
# 23028 2nd Street Inflow & Infiltration				6,601	120,825	338,295	7,100,000					
# 19011 Ester Lee Pump Station (also in 253/254)	12,688				426,531							
# 25017 Sailor Jack Pumpstation						100,000						
Canyon Park Pumpstation Generator Replacement						100,000						
Land purchase					985	80,836	0					
Access to Manholes						50,000	100,000					
# 25016 Grit Handling Station						400,000	500,000					
# 23018 Wecoma Pumpstation Upgrade					31,412	80,000	500,000					
# 25015 Replace Septage Acceptance Plant						372	1,500,000					
# 21004 Meter Electronic Reading Solution							400,000					
# 25029 3rd Street Force Main Replacement Design							400,000					
Shilo Valve Plt/Valves							70,000					
SW48th and Jetty Upgrades							220,000					
SE 3rd Street Pump Station flood protection							30,000					
Design SW 48th and Beach Upgrade							125,000					
Total Fund 252	**71,507**	**1,302,927**	**813,030**	**1,945,496**	**1,610,791**	**3,780,836**	**11,745,000**	**0**	**0**	**0**	**0**	**0**

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
253-000-SDC RE-IMBURSEMENT SEWER

Thursday, April 2, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				CHARGES FOR SERVICES				
161,000	222,560	225,000	4404201	RE-IMBURSEMENT FEE INSIDE	234,276	225,000		
161,000	222,560	225,000		TOTAL CHARGES FOR SERVICES	234,276	225,000		
				MISCELLANEOUS REVENUE				
25,204	9,255	5,000	4610001	INTEREST ALLOCATED	9,000	9,000		
436	378	0	4610002	INTEREST DIRECT	0	0		
25,640	9,633	5,000		TOTAL MISCELLANEOUS REVENUE	9,000	9,000		
				TRANSFERS IN				
0	225,000	0	4701781	TRANSFER FROM SEWER CAPITAL	0	0		
0	225,000	0		TOTAL TRANSFERS IN	0	0		
				BEGINNING FUND BALANCE				
622,710	198,382	134,406	4890010	BEGINNING BALANCE	134,406	152,682		
622,710	198,382	134,406		TOTAL BEGINNING FUND BALANCE	134,406	152,682		
809,350	**655,575**	**364,406**		**TOTAL RESOURCES**	**377,682**	**386,682**		
				CAPITAL OUTLAY				
610,968	521,169	79,782	6340219	PUMP STATION CONSTRUCTION	0	0		
0	0	34,624	6370400	CONTINGENCY - CAPTIAL	0	386,682		
610,968	521,169	114,406		TOTAL CAPITAL OUTLAY	0	386,682		
				TRANSFERS				
0	0	250,000	6601252	TRF TO SEWER CAPITAL FUND	225,000	0		
0	0	250,000		TOTAL TRANSFERS	225,000	0		
610,968	**521,169**	**364,406**		**TOTAL EXPENDITURES**	**225,000**	**386,682**		
				CONTINGENCY/FUND BALANCE				
198,382	134,406	0	6800502	UNAPPROPRIATED FUND BALANCE	152,682	0		
198,382	134,406	0		TOTAL CONTINGENCY/FUND BALANCE	152,682	0		
198,382	**134,406**	**0**		**TOTAL ENDING FUND BALANCE**	**152,682**	**0**		
-424,328	*-63,976*	*-134,406*		*Excess of Resources over Expenditures*	*18,276*	*-152,682*	*0*	*0*

City of Lincoln City
Sewer SDC Reimbursement Financial Plan (253)
FY2026-27 Budget

	Actual	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected					
							FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	
REVENUES													
SDC FEES	199,521	215,560	201,506	161,000	222,560	234,276	225,000	231,750	238,703	245,864	253,239	260,837	3.0%
INTEREST	9,166	7,840	30,364	25,640	9,633	9,000	9,000	15,467	25,356	35,918	47,190	59,207	
TRF FROM SEWER CAPITAL	0	0	0	0	225,000	0	0	0	0	0	0	0	
TOTAL REVENUES	**208,687**	**223,401**	**231,870**	**186,640**	**457,193**	**243,276**	**234,000**	**247,217**	**264,058**	**281,782**	**300,429**	**320,043**	
EXPENDITURES													
SEWER SYSTEM CONSTRUCTION	0		0	0	0	0	0	0	0	0	0	0	
PUMP STATION CONSTRUCTION	0	70,628	948,642	610,968	521,169	0	0	0	0	0	0	0	
TRANSFER TO SEWER CAPITAL	0	0	0	0	0	225,000	0						
TOTAL EXPENDITURES	**0**	**70,628**	**948,642**	**610,968**	**521,169**	**225,000**	**0**	**0**	**0**	**0**	**0**	**0**	
CHANGE TO FUND BALANCE	208,687	152,773	-716,772	-424,328	-63,976	18,276	234,000	247,217	264,058	281,782	300,429	320,043	
BEGINNING BALANCE	978,022	1,186,709	1,339,482	622,710	198,382	134,406	152,682	386,682	633,899	897,957	1,179,739	1,480,168	
ENDING FUND BALANCE	**1,186,709**	**1,339,482**	**622,710**	**198,382**	**134,406**	**152,682**	**386,682**	**633,899**	**897,957**	**1,179,739**	**1,480,168**	**1,800,212**	

# 19011 Ester Lee Pump Station		70,628	948,642	610,968	521,169

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
254-000-SDC IMPROVEMENT SEWER

Thursday, April 2, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				CHARGES FOR SERVICES				
301	542	0	4404201	RE-IMBURSEMENT FEE INSIDE	0	0		
84,060	116,067	110,000	4404211	IMPROVEMENT FEE INSIDE	122,765	120,000		
84,361	116,610	110,000		TOTAL CHARGES FOR SERVICES	122,765	120,000		
				MISCELLANEOUS REVENUE				
14,348	19,933	17,000	4610001	INTEREST ALLOCATED	2,160	3,000		
229	198	0	4610002	INTEREST DIRECT	0	0		
14,577	20,131	17,000		TOTAL MISCELLANEOUS REVENUE	2,160	3,000		
				TRANSFERS IN				
0	50,000	0	4701781	TRANSFER FROM SEWER CAPITAL	0	0		
0	50,000	0		TOTAL TRANSFERS IN	0	0		
				BEGINNING FUND BALANCE				
289,820	336,189	0	4890010	BEGINNING BALANCE	16,578	91,503		
289,820	336,189	0		TOTAL BEGINNING FUND BALANCE	16,578	91,503		
388,757	**522,931**	**127,000**		**TOTAL RESOURCES**	**141,503**	**214,503**		
				CAPITAL OUTLAY				
0	506,353	0	6340219	PUMP STATION CONSTRUCTION	0	0		
0	0	77,000	6370400	CONTINGENCY - CAPTIAL	0	214,503		
0	506,353	77,000		TOTAL CAPITAL OUTLAY	0	214,503		
				TRANSFERS				
0	0	50,000	6601252	TRF TO SEWER CAPITAL FUND	50,000	0		
52,568	0	0	6603100	INTERFUND LOAN TRF OUT	0	0		
52,568	0	50,000		TOTAL TRANSFERS	50,000	0		
52,568	**506,353**	**127,000**		**TOTAL EXPENDITURES**	**50,000**	**214,503**		
				CONTINGENCY/FUND BALANCE				
336,189	16,578	0	6800502	UNAPPROPRIATED FUND BALANCE	91,503	0		
336,189	16,578	0		TOTAL CONTINGENCY/FUND BALANCE	91,503	0		
336,189	**16,578**	**0**		**TOTAL ENDING FUND BALANCE**	**91,503**	**0**		
46,370	*-319,612*	*0*		*Excess of Resources over Expenditures*	*74,925*	*-91,503*	*0*	*0*

City of Lincoln City
Sewer SDC Expansion Financial Plan (254)
FY2026-27 Budget

	Actual	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected					
							FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	
REVENUES													
SDC FEES	104,565	104,388	105,396	84,361	116,610	122,765	120,000	123,600	132,308	136,277	140,366	144,577	3%
INTEREST	1,731	1,346	8,480	14,577	20,131	2,160	3,000	6,435	10,336	14,615	19,142	23,927	1%
TRF FROM SEWER CAPITAL	0	0	0	0	50,000	0	0	0	0	0	0	0	
TOTAL REVENUES	**106,296**	**105,734**	**113,876**	**98,938**	**186,742**	**124,925**	**123,000**	**130,035**	**142,644**	**150,893**	**159,508**	**168,504**	
EXPENDITURES													
CAPITAL OUTLAY	0	0	0	0	506,353	0	0	0	0	0	0	0	
TRANSFER TO SEWER CAPITAL	0		0	0	0	50,000	0	0	0	0	0	0	
TRANSFER INTERFUND LOAN	52,568	52,568	52,568	52,568	0	0	0	0	0	0	0	0	
TOTAL EXPENDITURES	52,568	52,568	52,568	52,568	506,353	50,000	0	0	0	0	0	0	
CHANGE TO FUND BALANCE	**53,728**	**53,166**	**61,308**	**46,370**	**-319,611**	**74,925**	**123,000**	**130,035**	**142,644**	**150,893**	**159,508**	**168,504**	
BEGINNING BALANCE	121,617	175,345	228,511	289,819	336,189	16,578	91,503	214,503	344,538	487,182	638,075	797,582	
ENDING FUND BALANCE	**175,345**	**228,511**	**289,819**	**336,189**	**16,578**	**91,503**	**214,503**	**344,538**	**487,182**	**638,075**	**797,582**	**966,086**	

19011 Ester Lee Pump Station 506,353

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
326-000-SEWER BONDS

Thursday, April 2, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				TAXES				
1,717,622	1,644,368	1,400,000	4101010	CURRENT PROPERTY TAXES	1,419,949	925,000		
1,717,622	1,644,368	1,400,000		TOTAL TAXES	1,419,949	925,000		
				MISCELLANEOUS REVENUE				
37,219	38,513	25,000	4610001	INTEREST ALLOCATED	26,166	12,000		
2,900	3,175	2,500	4610002	INTEREST DIRECT	3,200	1,800		
40,118	41,688	27,500		TOTAL MISCELLANEOUS REVENUE	29,366	13,800		
				BEGINNING FUND BALANCE				
240,002	355,627	337,705	4890010	BEGINNING BALANCE	392,630	344,070		
240,002	355,627	337,705		TOTAL BEGINNING FUND BALANCE	392,630	344,070		
1,997,743	**2,041,684**	**1,765,205**		**TOTAL RESOURCES**	**1,841,945**	**1,282,870**		
				DEBT SERVICE				
57,761	34,104	9,462	6410210	INTEREST - SERIES 2011	9,462	0		
166,149	148,087	128,400	6410213	INTEREST - SERIES 2013	128,400	107,025		
568,205	591,862	460,013	6450210	PRINCIPAL - SERIES 2011	460,013	0		
850,000	875,000	900,000	6450213	PRINCIPAL - SERIES 2013	900,000	925,000		
0	0	267,330	6450301	RESERVE FOR FUTURE YEARS	0	250,845		
1,642,116	1,649,053	1,765,205		TOTAL DEBT SERVICE	1,497,875	1,282,870		
1,642,116	**1,649,053**	**1,765,205**		**TOTAL EXPENDITURES**	**1,497,875**	**1,282,870**		
				CONTINGENCY/FUND BALANCE				
355,627	392,630	0	6800502	UNAPPROPRIATED FUND BALANCE	344,070	0		
355,627	392,630	0		TOTAL CONTINGENCY/FUND BALANCE	344,070	0		
355,627	**392,630**	**0**		**TOTAL ENDING FUND BALANCE**	**344,070**	**0**		
115,625	*37,003*	*-337,705*		*Excess of Resources over Expenditures*	*-48,560*	*-344,070*	*0*	*0*

City of Lincoln City
Sewer Bond Financial Plan (326)
FY2026-27 Budget

	Actual	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
REVENUES											
PROPERTY TAXES Bond	1,561,469	1,641,780	1,689,043	1,717,622	1,644,368	1,419,949	925,000	1,000,000	1,000,000	813,055	0
INTEREST	4,272	3,257	23,092	40,118	41,688	29,366	13,800	25,000	25,000	15,000	0
TRANSFERS FROM SDC IM F	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	1,565,741	1,645,037	1,712,135	1,757,740	1,686,056	1,449,315	938,800	1,025,000	1,025,000	828,055	0
EXPENDITURES											
INTEREST - 2011	123,209	102,276	80,473	57,761	34,104	9,462	0	0	0	0	0
INTEREST - 2013	213,849	198,649	182,749	166,149	148,087	128,400	107,025	83,900	60,150	29,850	0
TOTAL INTEREST	337,058	300,926	263,222	223,911	182,191	137,862	107,025	83,900	60,150	29,850	0
PRINCIPAL - 2011	502,758	523,690	545,494	568,205	591,862	460,013	0	0	0	0	0
PRINCIPAL - 2013 (2030)	760,000	795,000	830,000	850,000	875,000	900,000	925,000	950,000	1,010,000	995,000	0
TOTAL PRINCIPAL	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	1,599,816	1,619,616	1,638,716	1,642,116	1,649,053	1,497,875	1,032,025	1,033,900	1,070,150	1,024,850	0
CHANGE TO FUND BALANCE	**-34,075**	**25,421**	**73,419**	**115,625**	**37,003**	**-48,560**	**-93,225**	**-8,900**	**-45,150**	**-196,795**	**0**
BEGINNING BALANCE	175,236	141,162	166,583	240,002	355,627	392,630	344,070	250,845	241,945	196,795	0
ENDING FUND BALANCE	**141,162**	**166,583**	**240,002**	**355,627**	**392,630**	**344,070**	**250,845**	**241,945**	**196,795**	**0**	**0**

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				INTER-GOVERNMENTAL				
30	59	0	4304301	OTHER LOCAL GOVERNMENT	0	0		
30	59	0		TOTAL INTER-GOVERNMENTAL	0	0		
				MISCELLANEOUS REVENUE				
165,499	155,269	160,650	4601060	LINCOLN SQ LEASE PAYMENT	150,224	145,000		
-7,016	0	0	4601161	CULINARY CENTER	45,121	0		
50,879	54,112	55,787	4601950	LINC SQ REIMBURSEMENT-TENANT	55,402	55,000		
2,733	5,845	3,250	4610001	INTEREST ALLOCATED	0	1,000		
96,783	93,127	89,304	4610087	INTEREST INCOME LEASES	89,304	85,303		
155	0	0	4690010	INSURANCE CLAIMS/REFUNDS	0	0		
309,033	308,352	308,991		TOTAL MISCELLANEOUS REVENUE	340,051	286,303		
				TRANSFERS IN				
44,129	45,453	47,271	4701822	TRANSFER FROM ELC (VCB) FUND	47,271	280,803		
104,418	107,551	179,697	4702111	TRANSFER FROM GENERAL FUND	179,697	284,049		
37,140	38,254	39,784	4702220	TRANSFER FROM STREET FUND	39,784	41,661		
37,140	38,254	39,784	4702770	TRANSFER FROM WATER FUND	39,784	41,661		
37,140	38,254	39,784	4702780	TRANSFER FROM SEWER FUND	39,784	41,661		
259,967	267,766	346,320		TOTAL TRANSFERS IN	346,320	689,835		
				BEGINNING FUND BALANCE				
337,454	297,702	231,251	4890010	BEGINNING BALANCE	231,251	97,620		
337,454	297,702	231,251		TOTAL BEGINNING FUND BALANCE	231,251	97,620		
906,484	**873,880**	**886,562**		**TOTAL RESOURCES**	**917,622**	**1,073,758**		
				PERSONAL SERVICES				
129,141	170,959	183,689	6101100	SALARIES	199,865	273,778		
7,183	5,685	10,303	6103012	OVERTIME, CITY EMPLOYEES	7,973	9,881		
10,097	13,162	14,840	6105011	FICA/MEDICARE	15,741	21,700		
4,822	5,454	7,298	6105012	WORKERS' COMP	7,374	10,671		
528	688	719	6105014	OR PAID FAMILY LEAVE	803	1,135		
28,034	29,943	32,720	6106011	MEDICAL & DENTAL INSURANCE	32,727	46,589		
78	76	74	6106012	LIFE INSURANCE	74	90		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
280	278	359	6106013	LONG-TERM DISABILITY INS.	315	539		
28,214	36,919	50,457	6106014	RETIREMENT	53,872	73,780		
208,377	263,165	300,459		TOTAL PERSONAL SERVICES	318,744	438,163		
				MATERIALS & SERVICES				
25,478	0	5,000	6201119	MISC. CONTRACTED SERVICES	0	5,000		
6,123	4,471	5,219	6201153	GEOGRAPHICAL INFO SYS SUPPORT	5,474	6,111		
7,559	9,946	8,100	6202110	INFORMATION TECHNOLOGY SUPP	8,100	8,100		
58,959	57,028	68,000	6203001	ELECTRIC POWER	52,000	65,000		
16,368	17,260	25,000	6203010	NATURAL GAS	20,000	20,000		
1,784	5,374	6,300	6203015	GARBAGE DISPOSAL	5,000	5,000		
990	909	1,100	6203020	TELEPHONE	1,100	1,100		
0	0	400	6206002	TRAINING	200	400		
100,126	113,000	119,100	6209010	INSURANCE AND BONDS	116,547	98,700		
799	237	1,000	6209030	UNIFORMS & CLOTHING	1,000	1,000		
129,805	113,493	149,844	6210001	BUILDING MAINTENANCE	149,000	249,000		
50,579	54,112	77,359	6210005	LINC SQ REIMB MAINT-TENANTS O	77,359	74,800		
0	0	1,000	6221001	GASOLINE, FUEL, OILS	1,000	1,000		
331	2,131	2,000	6229001	OTHER SUPPLIES	2,000	2,000		
1,503	1,503	1,520	6260001	EMPLOYEE WELLNESS	1,520	760		
400,405	379,463	470,942		TOTAL MATERIALS & SERVICES	440,300	537,971		
				CAPITAL OUTLAY				
0	0	60,000	6310101	OTHER VEHICLES	60,958	0		
0	0	22,500	6330201	BUILDING IMPROVEMENTS	0	0		
0	0	82,500		TOTAL CAPITAL OUTLAY	60,958	0		
608,782	**642,628**	**853,901**		**TOTAL EXPENDITURES**	**820,002**	**976,134**		
				CONTINGENCY/FUND BALANCE				
0	0	32,661	6780001	CONTINGENCIES	0	97,624		
297,702	231,251	0	6800502	UNAPPROPRIATED FUND BALANCE	97,620	0		
297,702	231,251	32,661		TOTAL CONTINGENCY/FUND BALANCE	97,620	97,624		
297,702	**231,251**	**32,661**		**TOTAL ENDING FUND BALANCE**	**97,620**	**97,624**		

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
261-000-FACILITIES CAPITAL FUND

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				TAXES				
996,395	1,008,057	1,038,543	4105010	TRANSIENT ROOM TAX	1,024,169	1,034,781		
996,395	1,008,057	1,038,543		TOTAL TAXES	1,024,169	1,034,781		
				MISCELLANEOUS REVENUE				
0	1,250	0	4602010	ENERGY TRUST REBATE	0	0		
42,506	42,315	45,000	4610001	INTEREST ALLOCATED	20,000	20,000		
42,506	43,565	45,000		TOTAL MISCELLANEOUS REVENUE	20,000	20,000		
				TRANSFERS IN				
51,476	0	0	4701601	TRANSFER FROM CLOSED FUNDS	0	0		
0	0	163,000	4702111	TRANSFER FROM GENERAL FUND	163,000	0		
51,476	0	163,000		TOTAL TRANSFERS IN	163,000	0		
				BEGINNING FUND BALANCE				
881,428	1,104,524	731,031	4890010	BEGINNING BALANCE	731,031	90,164		
881,428	1,104,524	731,031		TOTAL BEGINNING FUND BALANCE	731,031	90,164		
1,971,804	**2,156,146**	**1,977,574**		**TOTAL RESOURCES**	**1,938,200**	**1,144,945**		
				MATERIALS & SERVICES				
0	0	60,000	6201119	MISC. CONTRACTED SERVICES	60,000	5,000		
26,862	6,999	0	6210001	BUILDING MAINTENANCE	0	0		
26,862	6,999	60,000		TOTAL MATERIALS & SERVICES	60,000	5,000		
				CAPITAL OUTLAY				
196,353	492,818	743,000	6330201	BUILDING IMPROVEMENTS	760,645	500,000		
28,290	308,152	485,116	6330301	PARK IMPROVEMENTS	410,116	0		
0	0	39,364	6370400	CONTINGENCY - CAPITAL	0	0		
224,643	800,970	1,267,480		TOTAL CAPITAL OUTLAY	1,170,761	500,000		
				DEBT SERVICE				
385,775	374,275	362,275	6410218	INTEREST	362,275	349,525		
230,000	240,000	255,000	6450218	PRINCIPAL	255,000	265,000		
615,775	614,275	617,275		TOTAL DEBT SERVICE	617,275	614,525		

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
261-000-FACILITIES CAPITAL FUND

Tuesday, April 7, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				TRANSFERS				
0	2,872	5,000	6601193	TRANSFER TO % FOR ARTS	0	5,000		
0	2,872	5,000		TOTAL TRANSFERS	0	5,000		
867,280	**1,425,115**	**1,949,755**		**TOTAL EXPENDITURES**	**1,848,036**	**1,124,525**		
				CONTINGENCY/FUND BALANCE				
0	0	27,819	6780001	CONTINGENCIES	0	20,420		
1,104,524	731,031	0	6800502	UNAPPROPRIATED FUND BALANCE	90,164	0		
1,104,524	731,031	27,819		TOTAL CONTINGENCY/FUND BALANCE	90,164	20,420		
1,104,524	**731,031**	**27,819**		**TOTAL ENDING FUND BALANCE**	**90,164**	**20,420**		
223,097	*-373,493*	*-703,212*		*Excess of Resources over Expenditures*	*-640,867*	*-69,744*	*0*	*0*

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
469-000-UNBONDED ASSESSMENT

Tuesday, April 7, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				REIMB DIST/LID RECEIPTS				
9,606	7,876	4,000	4430100	LID RECEIPTS- VOYAGE LAKE	2,000	2,000		
2,090	2,460	4,000	4430102	LID RECEIPTS- NE 36TH DRIVE	3,200	3,200		
3,050	5,522	5,000	4430103	LID RECEIPTS- BARD ROAD	2,500	2,500		
8,147	1,850	3,000	4430104	LID RECEIPTS- NE 14TH	1,000	1,000		
22,893	17,708	16,000		TOTAL REIMB DIST/LID RECEIPTS	8,700	8,700		
				MISCELLANEOUS REVENUE				
37,960	40,655	38,000	4610001	INTEREST ALLOCATED	48,000	50,000		
6,384	6,468	7,500	4610002	INTEREST DIRECT	6,000	6,000		
44,344	47,123	45,500		TOTAL MISCELLANEOUS REVENUE	54,000	56,000		
				BEGINNING FUND BALANCE				
763,223	821,180	882,299	4890010	BEGINNING BALANCE	886,011	948,711		
763,223	821,180	882,299		TOTAL BEGINNING FUND BALANCE	886,011	948,711		
830,460	**886,011**	**943,799**		**TOTAL RESOURCES**	**948,711**	**1,013,411**		
				CAPITAL OUTLAY				
9,280	0	0	6350101	LID - LAKE DRIVE / VOYAGE	0	0		
0	0	943,799	6370400	CONTINGENCY - CAPITAL	0	213,411		
9,280	0	943,799		TOTAL CAPITAL OUTLAY	0	213,411		
				TRANSFERS				
0	0	0	6601205	TRANSFER TO STREET CAPITAL	0	800,000		
0	0	0		TOTAL TRANSFERS	0	800,000		
9,280	**0**	**943,799**		**TOTAL EXPENDITURES**	**0**	**1,013,411**		
				CONTINGENCY/FUND BALANCE				
821,180	886,011	0	6800502	UNAPPROPRIATED FUND BALANCE	948,711	0		
821,180	886,011	0		TOTAL CONTINGENCY/FUND BALANCE	948,711	0		
821,180	**886,011**	**0**		**TOTAL ENDING FUND BALANCE**	**948,711**	**0**		
57,957	*64,831*	*-882,299*		*Excess of Resources over Expenditures*	*62,700*	*-948,711*	*0*	*0*

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
192-000-AGATE BEACH CLOSURE

Tuesday, April 7, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				BEGINNING FUND BALANCE				
513,447	480,230	440,230	4890010	BEGINNING BALANCE	449,700	409,700		
513,447	480,230	440,230		TOTAL BEGINNING FUND BALANCE	449,700	409,700		
513,447	**480,230**	**440,230**		**TOTAL RESOURCES**	**449,700**	**409,700**		
				MATERIALS & SERVICES				
33,217	30,530	50,000	6231093	SOLID WASTE CONSORTIUM	40,000	50,000		
33,217	30,530	50,000		TOTAL MATERIALS & SERVICES	40,000	50,000		
33,217	**30,530**	**50,000**		**TOTAL EXPENDITURES**	**40,000**	**50,000**		
				CONTINGENCY/FUND BALANCE				
0	0	390,230	6780001	CONTINGENCIES	0	0		
480,230	449,700	0	6800502	UNAPPROPRIATED FUND BALANCE	409,700	359,700		
480,230	449,700	390,230		TOTAL CONTINGENCY/FUND BALANCE	409,700	359,700		
480,230	**449,700**	**390,230**		**TOTAL ENDING FUND BALANCE**	**409,700**	**359,700**		
-33,217	*-30,530*	*-50,000*		*Excess of Resources over Expenditures*	*-40,000*	*-50,000*	*0*	*0*

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				
19,259	18,013	18,000	FEES, LICENSES, PERMITS	18,000	18,000	0	0
1,449,301	1,546,449	1,423,197	CHARGES FOR SERVICES	1,445,534	1,489,344	0	0
311	5,336	0	MISCELLANEOUS REVENUE	3,055	0	0	0
31,527	0	0	OTHER RESOURCES	0	42,291	0	0
256,150	236,567	269,879	BEGINNING FUND BALANCE	398,729	285,379	0	0
1,756,548	**1,806,365**	**1,711,076**	**TOTAL RESOURCES**	**1,865,318**	**1,835,014**	**0**	**0**
			EXPENDITURES				
533,981	438,212	492,602	VEHICLE MAINTENANCE (ISF)	492,602	519,797	0	0
826,534	852,004	902,208	INFORMATION TECH (ISF)	944,405	972,129	0	0
159,466	117,420	145,304	GEOGRAPHICAL INFO SYSTEMS	142,932	201,838	0	0
1,519,981	**1,407,635**	**1,540,114**	**TOTAL EXPENDITURES**	**1,579,939**	**1,693,764**	**0**	**0**
			ENDING FUND BALANCE				
236,567	398,729	0	UNAPPROPRIATED FUND BALANCE	285,379	0	0	0
0	0	170,962	CONTINGENCY	0	141,250	0	0
236,567	**398,729**	**170,962**	**TOTAL ENDING FUND BALANCE**	**285,379**	**141,250**	**0**	**0**
-19,583	*162,162*	*-98,917*	*Excess of Resources over Expenditures*	*-113,350*	*-144,129*	*0*	*0*

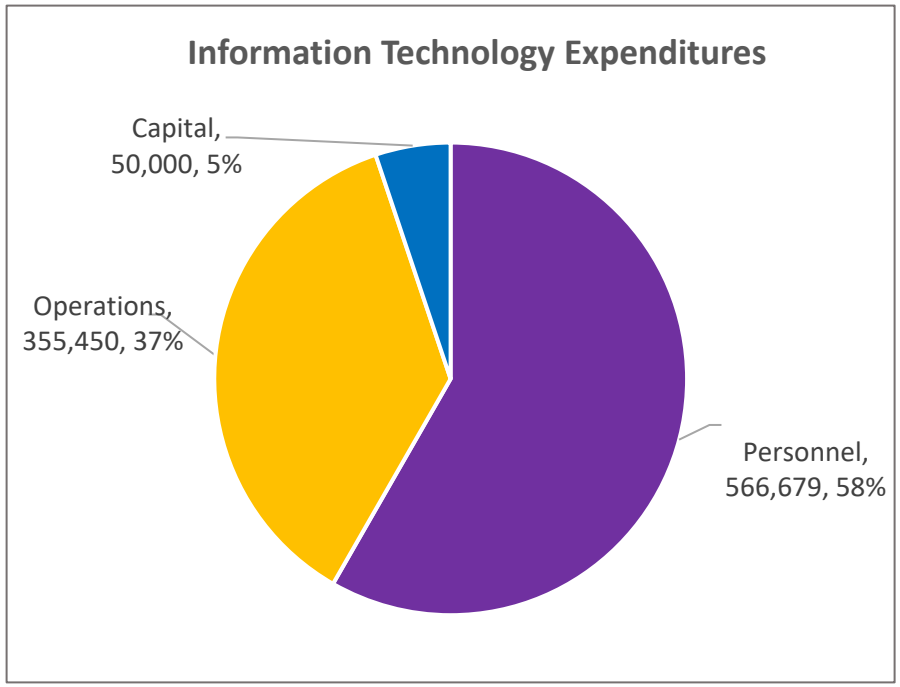
CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
130-000-INTERNAL SERVICE FUND

Friday, April 3, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				FEES, LICENSES, PERMITS				
19,259	18,013	18,000	4201005	CHARTER CABLE FRANCHISE FEE	18,000	18,000		
19,259	18,013	18,000		TOTAL FEES, LICENSES, PERMITS	18,000	18,000		
				CHARGES FOR SERVICES				
533,951	437,112	476,931	4401001	VEHICLE REPAIR & OPERATION	492,602	519,797		
755,885	994,593	810,000	4401002	IT SUPPORT CHARGES	810,000	810,000		
159,466	114,744	136,266	4401003	GIS SUPPORT CHARGES	142,932	159,547		
1,449,301	1,546,449	1,423,197		TOTAL CHARGES FOR SERVICES	1,445,534	1,489,344		
				MISCELLANEOUS REVENUE				
0	1,515	0	4601910	OTHER REVENUE	956	0		
311	3,821	0	4650005	SALE OF EQUIPMENT	420	0		
0	0	0	4690010	INSURANCE CLAIMS/REFUNDS	1,679	0		
311	5,336	0		TOTAL MISCELLANEOUS REVENUE	3,055	0		
				OTHER RESOURCES				
31,527	0	0	4802101	SUBSCRIPTION ASSET FINANCING	0	42,291		
31,527	0	0		TOTAL OTHER RESOURCES	0	42,291		
				BEGINNING FUND BALANCE				
256,150	236,567	269,879	4890010	BEGINNING BALANCE	398,729	285,379		
256,150	236,567	269,879		TOTAL BEGINNING FUND BALANCE	398,729	285,379		
1,756,548	**1,806,365**	**1,711,076**		**TOTAL RESOURCES**	**1,865,318**	**1,835,014**		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				VEHICLE MAINTENANCE (ISF)				
				PERSONAL SERVICES				
147,795	134,621	163,648	6101100	SALARIES	161,235	179,809		
56	257	0	6103012	OVERTIME, CITY EMPLOYEES	807	0		
10,891	9,844	12,520	6105011	FICA/MEDICARE	11,783	13,755		
3,693	2,928	4,758	6105012	WORKERS' COMP	4,458	5,228		
569	515	627	6105014	OR PAID FAMILY LEAVE	615	719		
34,993	40,090	52,239	6106011	MEDICAL & DENTAL INSURANCE	52,256	56,072		
78	76	74	6106012	LIFE INSURANCE	74	76		
307	296	303	6106013	LONG-TERM DISABILITY INS.	342	342		
34,670	32,181	44,719	6106014	RETIREMENT	44,523	49,098		
233,053	220,808	278,888		TOTAL PERSONAL SERVICES	276,093	305,099		
				MATERIALS & SERVICES				
2,224	85	5,500	6201119	MISC. CONTRACTED SERVICES	5,500	5,500		
4,636	9,258	11,790	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	11,145	11,865		
12,377	14,919	17,000	6203001	ELECTRIC POWER	15,000	17,000		
860	836	1,500	6203010	NATURAL GAS	1,500	1,500		
1,119	3,597	3,500	6203015	GARBAGE DISPOSAL	3,500	3,500		
1,064	1,480	1,625	6203020	TELEPHONE	1,625	1,700		
0	3,350	3,350	6206002	TRAINING	3,350	3,350		
407	1,132	1,300	6206007	SAFETY	1,300	1,000		
2,234	2,269	2,300	6209010	INSURANCE AND BONDS	2,525	2,400		
854	588	500	6209030	UNIFORMS & CLOTHING	484	500		
10,443	2,994	3,250	6210001	BUILDING MAINTENANCE	4,386	3,250		
35,047	4,148	0	6211025	EQUIPMENT (< 10,000)	4,095	0		
1,248	991	1,000	6221001	GASOLINE, FUEL, OILS	1,000	1,000		
162,763	121,040	150,000	6221010	VEHICLE REPAIR & PARTS	150,000	150,000		
6,433	3,402	10,000	6229001	OTHER SUPPLIES	10,000	10,000		
1,100	1,100	1,099	6260001	EMPLOYEE WELLNESS	1,099	2,133		
242,810	171,189	213,714		TOTAL MATERIALS & SERVICES	216,509	214,698		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				CAPITAL OUTLAY				
58,118	46,214	0	6320201	OTHER EQUIPMENT (CAPITAL)	0	0		
58,118	46,214	0		TOTAL CAPITAL OUTLAY	0	0		
533,981	**438,212**	**492,602**		**TOTAL EXPENDITURES**	**492,602**	**519,797**		



Information Technology at a Glance

The Information Technology Fund budget for Fiscal Year 2026–27 totals approximately $973,000 and reflects the City's continued commitment to reliable, secure, and efficient technology services across all departments. This budget maintains core service levels while addressing rising costs in software, licensing, and infrastructure. Personnel costs remain stable, supporting a lean team responsible for delivering enterprise-wide systems, cybersecurity protections, and day-to-day operational support.

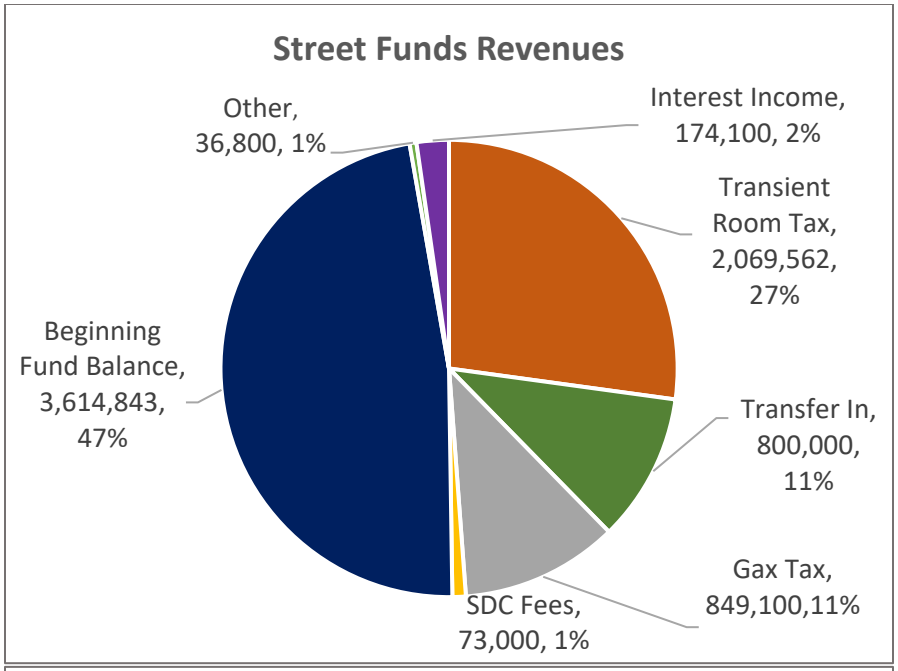
City services are increasingly dependent on technology to function effectively. From public safety and utility operations to finance, administration, library, and parks programs, nearly every service the City provides relies on secure and reliable IT systems. With a three-person team, the Information Technology division supports this broad operational footprint by ensuring systems remain available, data is protected, and staff have the tools needed to serve the community efficiently **without disruption**.

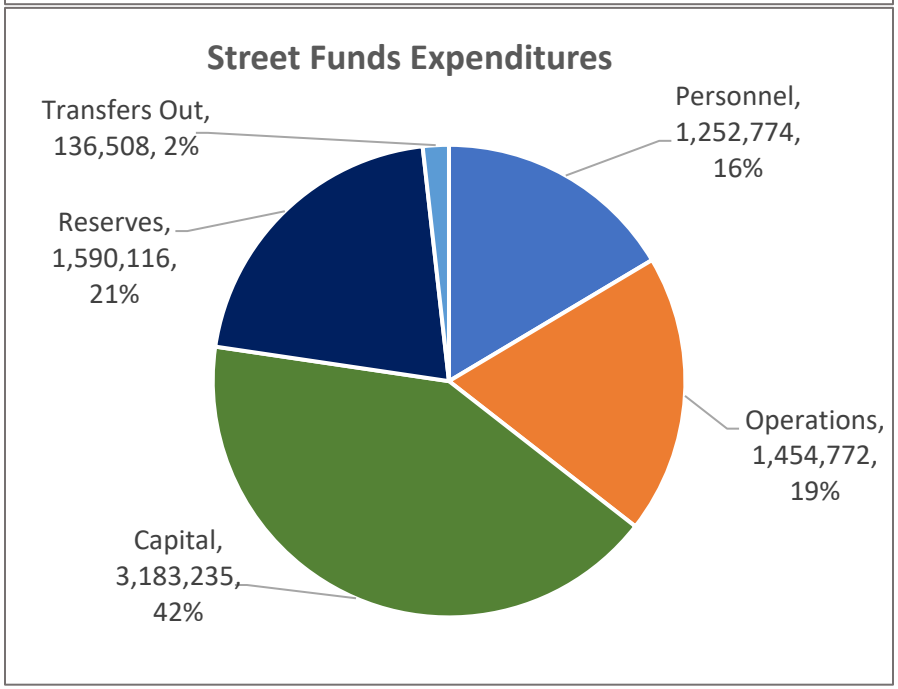
Key investments this year focus on maintaining system reliability and modernizing critical infrastructure. Notable items include lifecycle replacement of desktops and laptops, continued investment in cybersecurity tools and cloud-based services, and a planned upgrade of the City's network core to improve performance and long-term scalability. The City will also continue to explore and implement practical artificial intelligence (AI) tools where appropriate to improve efficiency, streamline internal workflows, and enhance service delivery, while maintaining a cautious and responsible approach to security and data governance. This budget reflects a disciplined approach to balancing operational needs with long-term sustainability, prioritizing investments that reduce risk, improve efficiency, and support consistent service delivery to the community.

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				INFORMATION TECH (ISF)				
				PERSONAL SERVICES				
320,578	345,684	335,526	6101100	SALARIES	354,018	361,310		
49,806	0	0	6102001	PART TIME & SEASONAL SALARIES	0	0		
62	166	473	6103012	OVERTIME, CITY EMPLOYEES	0	0		
26,430	25,807	25,704	6105011	FICA/MEDICARE	26,323	27,640		
3,407	2,925	3,680	6105012	WORKERS' COMP	3,579	3,957		
1,364	1,349	1,287	6105014	OR PAID FAMILY LEAVE	1,356	1,445		
55,399	68,642	72,370	6106011	MEDICAL & DENTAL INSURANCE	72,388	77,550		
156	131	111	6106012	LIFE INSURANCE	112	114		
564	505	621	6106013	LONG-TERM DISABILITY INS.	491	686		
73,264	71,948	87,393	6106014	RETIREMENT	91,587	93,977		
531,029	517,158	527,165		TOTAL PERSONAL SERVICES	549,854	566,679		
				MATERIALS & SERVICES				
12,886	87,874	15,000	6201119	MISC. CONTRACTED SERVICES	10,000	2,500		
0	130	0	6201152	LEGAL SERVICES	0	0		
79,202	90,237	139,550	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	135,000	148,675		
133,089	80,425	95,000	6202105	COMPUTER EQUIPMENT (NON-CAP)	120,000	153,000		
32,019	30,143	25,560	6203020	TELEPHONE	34,860	35,164		
0	613	3,000	6206002	TRAINING	1,000	3,000		
3	149	0	6206003	MEETINGS	0	0		
339	400	600	6206005	MEMBERSHIP & DUES	2,595	2,595		
3,392	3,793	3,900	6209010	INSURANCE AND BONDS	3,663	3,600		
969	6,039	0	6211025	EQUIPMENT (< 10,000)	0	0		
20,611	17,158	5,000	6229001	OTHER SUPPLIES	5,000	5,000		
1,617	2,435	2,433	6260001	EMPLOYEE WELLNESS	2,433	1,916		
284,127	319,396	290,043		TOTAL MATERIALS & SERVICES	314,551	355,450		
				CAPITAL OUTLAY				
11,378	15,450	85,000	6320201	OTHER EQUIPMENT (CAPITAL)	80,000	50,000		
11,378	15,450	85,000		TOTAL CAPITAL OUTLAY	80,000	50,000		
826,534	**852,004**	**902,208**		**TOTAL EXPENDITURES**	**944,405**	**972,129**		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				GEOGRAPHICAL INFO SYSTEMS				
				PERSONAL SERVICES				
74,329	76,429	84,075	6101100	SALARIES	84,053	90,938		
0	83	0	6103012	OVERTIME, CITY EMPLOYEES	0	0		
5,609	5,770	6,431	6105011	FICA/MEDICARE	6,431	6,957		
117	89	88	6105012	WORKERS' COMP	110	95		
293	302	322	6105014	OR PAID FAMILY LEAVE	336	364		
9,014	9,671	10,596	6106011	MEDICAL & DENTAL INSURANCE	10,597	11,362		
39	38	37	6106012	LIFE INSURANCE	37	38		
156	148	156	6106013	LONG-TERM DISABILITY INS.	163	173		
9,098	7,661	21,868	6106014	RETIREMENT	22,993	23,653		
98,655	100,190	123,573		TOTAL PERSONAL SERVICES	124,720	133,580		
				MATERIALS & SERVICES				
6,445	0	0	6201119	MISC. CONTRACTED SERVICES	0	0		
6,304	3,875	3,875	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	3,875	5,150		
0	0	3,000	6206002	TRAINING	0	3,000		
0	66	200	6206005	MEMBERSHIP & DUES	200	200		
585	558	600	6209010	INSURANCE AND BONDS	582	600		
0	0	750	6211020	MAINTENANCE/LEASE-OFFICE EQUI	750	750		
3,312	0	0	6211025	EQUIPMENT (< 10,000)	0	0		
712	430	1,000	6229001	OTHER SUPPLIES	500	300		
300	676	680	6260001	EMPLOYEE WELLNESS	680	517		
17,658	5,606	10,105		TOTAL MATERIALS & SERVICES	6,587	10,517		
				CAPITAL OUTLAY				
31,527	0	0	6322101	SOFTWARE CAPITAL	0	42,291		
31,527	0	0		TOTAL CAPITAL OUTLAY	0	42,291		
				DEBT SERVICE				
1,252	1,600	496	6412096	INTEREST PMTS - SBITA	496	1,523		
10,373	10,025	11,130	6452096	PRINCIPAL PMTS- SBITA	11,129	13,927		
11,625	11,625	11,626		TOTAL DEBT SERVICE	11,625	15,450		
159,466	**117,420**	**145,304**		**TOTAL EXPENDITURES**	**142,932**	**201,838**		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				CONTINGENCY/FUND BALANCE				
0	0	170,962	6780001	CONTINTENCIES- APPROPRIATED F	0	141,250		
236,567	398,729	0	6800502	UNAPPROPRIATED FUND BALANCE	285,379	0		
236,567	398,729	170,962		TOTAL CONTINGENCY/FUND BALANCE	285,379	141,250		
236,567	**398,729**	**170,962**		**TOTAL ENDING FUND BALANCE**	**285,379**	**141,250**		





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 Unbonded Assessment fund to the Street Capital fund = $800,000

Street Projects include:

- SE 19th Street sink hole repair: $1,000,000
- SE 48th Place road repair: $1,523,235
- Pave three gravel streets: $590,000
- Repair Hwy 101 transitions: $250,000
- Expand Traffic Calming Study to City wide: $50,000

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				TAXES				
1,992,790	2,016,115	2,077,085	4105010	TRANSIENT ROOM TAX	2,048,337	2,069,562		
1,992,790	2,016,115	2,077,085		TOTAL TAXES	2,048,337	2,069,562		
				FEES, LICENSES, PERMITS				
33,498	36,941	35,000	4202010	EXCAVATING & GRADING PERMITS	35,000	36,800		
33,498	36,941	35,000		TOTAL FEES, LICENSES, PERMITS	35,000	36,800		
				FINES & FORFEITURES				
0	300	0	4501301	RESTITUTION	9,237	0		
0	300	0		TOTAL FINES & FORFEITURES	9,237	0		
				MISCELLANEOUS REVENUE				
425	596	0	4601910	OTHER REVENUE	0	0		
73,853	37,707	40,000	4610001	INTEREST ALLOCATED	22,500	25,000		
8,655	63,935	0	4650005	SALE OF EQUIPMENT	1,725	0		
0	2,658	0	4690010	INSURANCE CLAIMS/REFUNDS	4,643	0		
82,932	104,895	40,000		TOTAL MISCELLANEOUS REVENUE	28,868	25,000		
				TRANSFERS IN				
70,000	0	0	4702111	TRANSFER FROM GENERAL FUND	0	0		
70,000	0	0		TOTAL TRANSFERS IN	0	0		
				BEGINNING FUND BALANCE				
1,012,932	1,047,807	943,971	4890010	BEGINNING BALANCE	943,971	626,969		
1,012,932	1,047,807	943,971		TOTAL BEGINNING FUND BALANCE	943,971	626,969		
3,192,153	**3,206,058**	**3,096,056**		**TOTAL RESOURCES**	**3,065,413**	**2,758,331**		
				PERSONAL SERVICES				
386,009	516,600	634,273	6101100	SALARIES	616,570	741,700		
22,535	23,825	25,485	6102001	PART TIME & SEASONAL SALARIES	25,752	26,203		
5,247	2,213	3,378	6103012	OVERTIME, CITY EMPLOYEES	3,829	3,330		
30,668	40,047	50,730	6105011	FICA/MEDICARE	47,837	58,999		
16,475	21,711	28,481	6105012	WORKERS' COMP	25,723	35,315		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
1,595	2,094	2,471	6105014	OR PAID FAMILY LEAVE	2,277	3,085		
99,022	157,908	184,383	6106011	MEDICAL & DENTAL INSURANCE	161,945	181,291		
226	298	308	6106012	LIFE INSURANCE	282	318		
770	1,007	1,193	6106013	LONG-TERM DISABILITY INS.	1,194	1,465		
71,749	100,455	174,980	6106014	RETIREMENT	157,757	201,068		
634,296	866,157	1,105,682		TOTAL PERSONAL SERVICES	1,043,166	1,252,774		
				MATERIALS & SERVICES				
101,136	121,414	494,600	6201119	MISC. CONTRACTED SERVICES	200,000	216,000		
14,352	10,507	12,264	6201153	GEOGRAPHICAL INFO SYS SUPPORT	12,864	14,359		
1,614	21,478	14,600	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	14,600	16,600		
15,118	19,892	16,200	6202110	INFORMATION TECHNOLOGY SUPP	16,200	16,200		
5,263	5,809	6,000	6203001	ELECTRIC POWER	6,000	6,000		
181,747	193,950	175,000	6203002	STREET LIGHTING	175,000	175,000		
30	594	200	6203015	GARBAGE DISPOSAL	750	1,000		
5,856	7,195	9,000	6203020	TELEPHONE	9,000	9,000		
2,853	4,866	8,000	6206002	TRAINING	8,000	8,000		
152	164	300	6206003	MEETINGS	300	300		
1,530	308	0	6206004	RECRUITMENT AND TESTING	278	300		
0	1,863	1,000	6206005	MEMBERSHIP & DUES	1,000	1,000		
23	98	0	6206006	BOOKS AND PERIODICALS	30	0		
2,346	810	2,000	6206007	SAFETY	1,000	2,000		
22,514	22,210	22,500	6209010	INSURANCE AND BONDS	30,656	27,200		
42,675	1,600	26,368	6209020	EMERGENCY REPAIRS	0	0		
2,700	2,359	2,200	6209030	UNIFORMS & CLOTHING	2,200	2,200		
18,940	3,695	2,000	6210001	BUILDING MAINTENANCE	5,000	2,000		
153,485	220,443	170,000	6210010	SYSTEM MAINTENANCE	230,000	173,000		
5,168	5,114	3,000	6211010	STREET SIGNAL MAINTENANCE	2,400	3,000		
802	653	2,500	6211020	MAINTENANCE/LEASE-OFFICE EQUI	500	300		
3,558	36,446	6,000	6211025	EQUIPMENT (< 10,000)	5,000	9,000		
20,181	22,440	30,000	6221001	GASOLINE, FUEL, OILS	30,000	30,000		

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
201-000-STREET OPERATIONS

Thursday, April 2, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
138,543	113,115	118,400	6221013	VEHICLE REPAIR & OPERATION	129,568	136,722		
6,854	1,836	6,500	6229001	OTHER SUPPLIES	3,000	5,000		
5,308	0	8,000	6231204	SEASONAL DECOR	4,894	4,000		
0	2,427	2,000	6231210	COMMUNITY CLEAN-UP PROGRAM	2,000	2,000		
2,478	2,479	5,216	6260001	EMPLOYEE WELLNESS	5,216	4,591		
755,228	823,763	1,143,848		TOTAL MATERIALS & SERVICES	895,456	864,772		
				CAPITAL OUTLAY				
50,031	328,697	92,000	6310101	OTHER VEHICLES	74,539	310,000		
36,929	122,098	375,786	6320201	OTHER EQUIPMENT (CAPITAL)	299,930	0		
86,960	450,795	467,786		TOTAL CAPITAL OUTLAY	374,469	310,000		
				DEBT SERVICE				
203	77	0	6412087	INTEREST PMTS - LEASE ASSET	0	0		
637	763	0	6452087	PRINCIPAL PMTS - LEASE ASSET	0	0		
840	840	0		TOTAL DEBT SERVICE	0	0		
				TRANSFERS				
37,140	38,254	39,784	6601120	TRANSFER TO LINCOLN SQ CENTER	39,784	41,661		
550,000	0	200,000	6601205	TRANSFER TO STREET CAPITAL	0	0		
79,882	82,278	85,569	6602111	TRANSFER TO CITY HALL OPR	85,569	89,847		
667,022	120,532	325,353		TOTAL TRANSFERS	125,353	131,508		
2,144,346	**2,262,087**	**3,042,669**		**TOTAL EXPENDITURES**	**2,438,444**	**2,559,054**		
				CONTINGENCY/FUND BALANCE				
0	0	53,387	6780001	CONTINGENCIES	0	199,277		
1,047,807	943,971	0	6800502	UNAPPROPRIATED FUND BALANCE	626,969	0		
1,047,807	943,971	53,387		TOTAL CONTINGENCY/FUND BALANCE	626,969	199,277		
1,047,807	**943,971**	**53,387**		**TOTAL ENDING FUND BALANCE**	**626,969**	**199,277**		
34,875	*-103,836*	*-890,584*		*Excess of Resources over Expenditures*	*-317,002*	*-427,692*	*0*	*0*

City of Lincoln City
Street Operations Financial Plan
FY2026-27 Budget

	Actual	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	FY31-32	
REVENUES													
TRANSIENT ROOM TAX	1,926,183	2,096,606	2,039,203	1,992,790	2,016,115	2,048,337	2,069,562	2,131,649	2,195,598	2,261,466	2,329,310	2,399,190	*3.0%*
MISCELLANEOUS REVENUE	57,541	79,407	180,916	116,431	142,137	73,105	61,800	63,654	65,564	67,531	69,556	71,643	*3.0%*
TRANFERS FRM GEN FUND	0	0	10,000	70,000	0	0	0	0	0	0	0	0	
TOTAL REVENUE	1,983,724	2,176,014	2,230,119	2,179,220	2,158,251	2,121,442	2,131,362	2,195,303	2,261,162	2,328,997	2,398,867	2,470,833	
EXPENDITURES													
SALARIES	415,865	407,057	452,714	413,791	542,637	646,151	771,233	794,370	818,201	842,747	868,030	894,070	*3.0%*
BENEFITS	296,068	248,406	228,796	220,505	323,520	397,015	481,541	505,618	530,899	557,444	585,316	614,582	*5.0%*
PERS Match	74,518	0	0	0	0	0	0						
OPERATIONS	423,007	409,495	519,366	755,228	823,763	895,456	864,772	1,001,654	1,031,704	1,062,655	1,094,534	1,127,370	*3.0%*
TRF - General, L Square, %	107,091	110,304	113,613	117,022	120,532	125,353	131,508	135,453	139,517	143,702	148,013	152,454	*3.0%*
OPERATING EXPENDITURES	1,316,550	1,175,261	1,314,489	1,506,545	1,810,452	2,063,975	2,249,054	2,437,095	2,520,320	2,606,548	2,695,893	2,788,477	
Operating percent change	*0.0%*	*-10.7%*	*11.8%*	*14.6%*	*20.2%*	*14.0%*	*9.0%*	*8.4%*	*3.4%*	*3.4%*	*3.4%*	*3.4%*	
TRANSFER TO STREET CAPITAL	0	0	2,000,000	550,000	0	0	0	0	0	0	0	0	
CAPITAL	32,336	6,766	37,560	86,960	450,795	374,469	310,000	100,000	100,000	100,000	100,000	100,000	
DEBT SERVICE	0	840	840	840	840	0	0	0	0	0	0	0	
CHANGE TO FUND BALANCE	**634,838**	**993,146**	**-1,122,770**	**34,875**	**-103,836**	**-317,002**	**-427,692**	**-341,792**	**-359,159**	**-377,551**	**-397,027**	**-417,644**	
BEGINNING BALANCE	507,719	1,142,556	2,135,703	1,012,933	1,047,807	943,971	626,969	199,277	-142,515	-501,674	-879,225	-1,276,252	
ENDING FUND BALANCE	**1,142,556**	**2,135,703**	**1,012,933**	**1,047,807**	**943,971**	**626,969**	**199,277**	**-142,515**	**-501,674**	**-879,225**	**-1,276,252**	**-1,693,896**	
% of Operational Expenditures	*86.8%*	*181.7%*	*77.1%*	*69.6%*	*52.1%*	*30.4%*	*8.9%*	*-5.8%*	*-19.9%*	*-33.7%*	*-47.3%*	*-60.7%*	

Note: *Fund Balance includes $500K of receivable. TRT revenues are received quarterly.*

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				INTER-GOVERNMENTAL				
485,734	2,807,377	0	4301900	ODOT GRANT/REIMBURSEMENT	275,699	0		
291,145	0	0	4302000	STATE GRANTS	0	0		
796,679	820,487	866,733	4302004	MTR. VEHICLE REV. ALLOCATION	836,600	849,100		
0	0	360,000	4304301	OTHER LOCAL GOVERNMENT	0	0		
1,573,558	3,627,864	1,226,733		TOTAL INTER-GOVERNMENTAL	1,112,299	849,100		
				MISCELLANEOUS REVENUE				
0	10,010	0	4601910	OTHER REVENUE	750	0		
179,899	106,669	130,000	4610001	INTEREST ALLOCATED	70,000	100,000		
0	-33,829	0	4699830	REIMBURSEMENT F/ URBAN RENEW	0	0		
179,899	82,849	130,000		TOTAL MISCELLANEOUS REVENUE	70,750	100,000		
				TRANSFERS IN				
300,500	500,000	500,000	4701111	TRANSFER FROM GENERAL FUND	500,000	0		
550,000	0	200,000	4702220	TRANSFER FROM STREET FUND	0	0		
0	0	0	4703469	TRANSFER FROM UNBONDED ASSE	0	800,000		
850,500	500,000	700,000		TOTAL TRANSFERS IN	500,000	800,000		
				BEGINNING FUND BALANCE				
5,807,188	4,689,966	1,457,194	4890010	BEGINNING BALANCE	2,207,194	2,023,870		
5,807,188	4,689,966	1,457,194		TOTAL BEGINNING FUND BALANCE	2,207,194	2,023,870		
8,411,145	**8,900,679**	**3,513,927**		**TOTAL RESOURCES**	**3,890,243**	**3,772,970**		
				MATERIALS & SERVICES				
0	84	33,829	6201119	MISC. CONTRACTED SERVICES	10,530	0		
563,034	106,530	0	6210009	STREET OVERLAY PROJECTS	0	590,000		
0	0	0	6210011	SYSTEM MAINTENANCE	58,973	0		
0	8,380	0	6211025	EQUIPMENT (< 10,000)	0	0		
563,034	114,994	33,829		TOTAL MATERIALS & SERVICES	69,503	590,000		
				CAPITAL OUTLAY				
146,399	0	20,000	6320201	OTHER EQUIPMENT (CAPITAL)	0	0		
73,018	4,850	50,000	6340206	STORM DRAIN CONSTRUCTION	50,000	30,000		

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
211-000-STREET CAPITAL FUND

Thursday, April 2, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
2,792,991	6,343,494	420,850	6340208	SIDEWALK CONSTRUCTION	132,000	160,000		
66,192	128,344	906,000	6340209	OTHER CONSTRUCTION	223,515	2,070,000		
68,153	100,792	1,095,993	6340210	STREET REBUILD	1,388,993	0		
0	0	982,255	6370400	CONTINGENCY - CAPITAL	0	917,970		
3,146,754	6,577,480	3,475,098		TOTAL CAPITAL OUTLAY	1,794,508	3,177,970		
				TRANSFERS				
11,391	1,011	5,000	6601193	TRANSFER TO % FOR ARTS	2,362	5,000		
11,391	1,011	5,000		TOTAL TRANSFERS	2,362	5,000		
3,721,179	**6,693,485**	**3,513,927**		**TOTAL EXPENDITURES**	**1,866,373**	**3,772,970**		
				CONTINGENCY/FUND BALANCE				
4,689,966	2,207,194	0	6800502	UNAPPROPRIATED FUND BALANCE	2,023,870	0		
4,689,966	2,207,194	0		TOTAL CONTINGENCY/FUND BALANCE	2,023,870	0		
4,689,966	**2,207,194**	**0**		**TOTAL ENDING FUND BALANCE**	**2,023,870**	**0**		
-1,117,221	*-2,482,772*	*-1,457,194*		*Excess of Resources over Expenditures*	*-183,324*	*-2,023,870*	*0*	*0*

City of Lincoln City
Street Capital Fund Financial Plan
FY2026-27 Budget

	Actual	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	FY31-32	
REVENUES													
FEMA/STATE/COUNTY GRANTS	1,259,046	0	270,000	444,101	539,744	0	0	0	0	0	0	0	
ODOT FUND EXCHANGE	0	101,049	0	255,908	429,073	125,699	0	0	0	0	0	0	
OTHER GRANTS	0	0	0	76,870	10,010	0	0	0	0	0	0	0	
STATE GRANT *(WDLR to Neotsu Bike)*	0	0	0	0	1,838,559	150,000	0	0	0	0	0	0	
MOTOR VEHICLE TAX	650,507	759,538	786,411	796,679	820,487	836,600	849,100	874,573	900,810	927,834	955,670	984,340	*3.0%*
OTHER REVENUE	19,147	18,794	92,614	179,899	106,669	70,750	100,000	103,000	106,090	109,273	112,551	115,927	*3.0%*
REIMBURSEMENT FROM URA	0	0	99,998	0	-33,829			0	0	0	0	0	
TRANSFER FROM GF	275,000	283,250	591,748	300,500	500,000	500,000	0	0	0	0	0	0	
TRANSFER FROM LID FUND	0	0	0	0	0	0	800,000	0	0	0	0	0	
TRANSFER FROM STREET FUND	0	0	2,000,000	550,000	0	0	0	0	0	0	0	0	
TOTAL REVENUE	2,203,700	1,162,631	3,840,770	2,603,957	4,210,713	1,683,049	1,749,100	977,573	1,006,900	1,037,107	1,068,220	1,100,267	
EXPENDITURES													
STREET OVERLAY/OPERATIONAL	69,686	343,987	211,499	563,034	114,994	69,503	590,000	500,000	500,000	500,000	500,000	500,000	
STREET CAPITAL	1,541,757	792,701	1,096,935	3,146,754	6,577,480	1,794,508	2,260,000	2,250,000	1,500,000	1,500,000	1,500,000	1,500,000	
Transfer % for Arts	5,642	1,641	4,792	11,391	1,011	2,362	5,000	5,000	5,000	5,000	5,000	5,000	
TOTAL EXPENDITURES	1,617,085	1,138,329	1,313,226	3,721,179	6,693,485	1,866,373	2,855,000	2,755,000	2,005,000	2,005,000	2,005,000	2,005,000	
CHANGE TO FUND BALANCE	**586,615**	**24,302**	**2,527,544**	**-1,117,221**	**-2,482,772**	**-183,324**	**-1,105,900**	**-1,777,427**	**-998,100**	**-967,893**	**-936,780**	**-904,733**	
BEGINNING BALANCE	2,668,726	3,255,342	*3,279,643*	5,807,188	4,689,966	2,207,194	2,023,870	917,970	-859,457	-1,857,556	-2,825,449	-3,762,229	
ENDING FUND BALANCE	**3,255,342**	**3,279,643**	**5,807,188**	**4,689,966**	**2,207,194**	**2,023,870**	**917,970**	**-859,457**	**-1,857,556**	**-2,825,449**	**-3,762,229**	**-4,666,962**	

CAPITAL PROJECTS FUND 211	Actual FY20-21	Actual FY21-22	Actual FY22-23	Actual FY23-24	Actual FY24-25	Estimated FY25-26	Proposed FY26-27	Projected FY27-28	FY28-29	FY29-30	FY30-31	FY31-32
Equipment			239,472	146,399								
City Match for Taco Bell to Holmes Sidewalks (move from prepaid to expense)								750,000				
# 16008 High School Drive sidewalk Hwy 101 to Spygl		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					4,130,072	20,000						
# 18002 NE 14th Sidewalk Hwy 101 to Oar	249,046	490,821										
# 18014 NE 6th St from Hwy 101 to Mast/State Park			24,518	215,262								
# 20014 Logan Culvert Project (County fur	14,285	37,961	42,270									
# 20016 NE 28th Storm Reroute Catch Bas	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	1,317,780	112,000						
# 23006 NW 21st Safe Routes Improvement			23,826	346,328	872,022							
# 23011 NE 28th Stormwater				73,018								
# 23022 SW 10th St Utility & Street Improvements				26,512	1,767	426,236						
# 24012 NE 19th Street Stormwater repair (SBSE)						0	1,000,000					
# 24016 NW 68th & 69th Logan to Neptune Rebuild					17,925	643,000						
# 24017 NE 58th St Improvements				15,427	715	319,757						
# 24021 S 3rd Street Parking Lot (lighting)					19,919	23,515						
# 24024 NE 27TH Drive Stormwater Improvements/Easements					4,850	50,000	30,000					
# 24030 NW Oar Road Construction (behind Fire Station)					40,892							
# 24028 WDLR & NE 35th Retaining Wall					40,095							
# 24031 SE 14th St Paving & Draining Improvements					39,493							
# 24032 4300 N Hwy 101 Improvements					7,120							
# 24033 NW 30th Sidewalk Improvements					16,500							
# 25011 NW Jetty Improvements 21st to 26th					68,085							
# 25014 SE Neptune Sidewalk Gap (3rd to 8th)						0	160,000					
SW 19th Street Road and Storm Drain repair						200,000						
SE 48th Place Reconstruction ($700K in 212)							800,000					
Hwy 101 Transitions							250,000					
Traffic Calming Measures						0	20,000					
Other		30,568										
Total Fund 211	**1,541,757**	**792,701**	**1,096,935**	**3,146,754**	**6,577,480**	**1,794,508**	**2,260,000**	**750,000**	**0**	**0**	**0**	**0**

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
212-000-TRANSPORTATION DEVELOP FUND

Thursday, April 2, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				CHARGES FOR SERVICES				
30,965	54,783	42,000	4404001	IMPROVE FEE - INSIDE	57,863	58,000		
30,965	54,783	42,000		TOTAL CHARGES FOR SERVICES	57,863	58,000		
				MISCELLANEOUS REVENUE				
22,706	25,275	25,000	4610001	INTEREST ALLOCATED	28,400	30,000		
22,706	25,275	25,000		TOTAL MISCELLANEOUS REVENUE	28,400	30,000		
				BEGINNING FUND BALANCE				
444,198	493,413	573,471	4890010	BEGINNING BALANCE	573,472	635,235		
444,198	493,413	573,471		TOTAL BEGINNING FUND BALANCE	573,472	635,235		
497,869	**573,472**	**640,471**		**TOTAL RESOURCES**	**659,735**	**723,235**		
				CAPITAL OUTLAY				
0	0	640,471	6340208	SIDEWALK CONSTRUCTION	24,500	0		
4,456	0	0	6340209	OTHER CONSTRUCTION	0	723,235		
4,456	0	640,471		TOTAL CAPITAL OUTLAY	24,500	723,235		
4,456	**0**	**640,471**		**TOTAL EXPENDITURES**	**24,500**	**723,235**		
				CONTINGENCY/FUND BALANCE				
493,413	573,472	0	6800502	UNAPPROPRIATED FUND BALANCE	635,235	0		
493,413	573,472	0		TOTAL CONTINGENCY/FUND BALANCE	635,235	0		
493,413	**573,472**	**0**		**TOTAL ENDING FUND BALANCE**	**635,235**	**0**		
49,215	*80,058*	*-573,471*		*Excess of Resources over Expenditures*	*61,763*	*-635,235*	*0*	*0*

City of Lincoln City
Transportation Develop Fund
FY2026-27 Budget

	Actual	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	FY31-32	
REVENUES													
SDC IMPROVEMENT FEE	122,232	63,648	89,387	30,965	54,783	57,863	58,000	59,740	61,532	63,378	65,280	67,238	*3.0%*
MISCELLANEOUS REV	6,011	4,596	15,251	22,706	25,275	28,400	30,000	30,900	31,827	32,782	33,765	34,778	*3.0%*
TOTAL REVENUE	**128,243**	**68,244**	**104,638**	**53,671**	**80,058**	**86,263**	**88,000**	**90,640**	**93,359**	**96,160**	**99,045**	**102,016**	
EXPENDITURES													
STREET CAPITAL	0	78,746	465,821	4,456	0	24,500	723,235	0	0	0	0	0	
TRANSFER % ARTS		1,983	0.0										
TOTAL EXPENDITURES	0	80,729	465,821	4,456	0	24,500	723,235	0	0	0	0	0	
CHANGE TO FUND BALANCE	**128,243**	**-12,485**	**-361,184**	**49,215**	**80,058**	**61,763**	**-635,235**	**90,640**	**93,359**	**96,160**	**99,045**	**102,016**	
BEGINNING BALANCE	689,623	817,867	805,382	444,198	493,413	573,472	635,235	0	90,640	183,999	280,159	379,204	
ENDING FUND BALANCE	**817,867**	**805,382**	**444,198**	**493,413**	**573,472**	**635,235**	**0**	**90,640**	**183,999**	**280,159**	**379,204**	**481,220**	

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	24,500						
SE 48th Place Reconstruction						723,235					
Total	**78,746**	**465,821**	**4,456**	**0**	**24,500**	**723,235**	**0**	**0**	**0**	**0**	**0**
			0			0	0	0	0	0	0

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
213-000-STORM DRAINAGE DEVELOP FUND

Thursday, April 2, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				CHARGES FOR SERVICES				
3,285	6,029	4,000	4404001	IMPROVE FEE - INSIDE	2,000	3,000		
3,285	6,029	4,000		TOTAL CHARGES FOR SERVICES	2,000	3,000		
				MISCELLANEOUS REVENUE				
3,895	4,255	4,000	4610001	INTEREST ALLOCATED	4,600	4,500		
3,895	4,255	4,000		TOTAL MISCELLANEOUS REVENUE	4,600	4,500		
				BEGINNING FUND BALANCE				
77,623	84,803	92,755	4890010	BEGINNING BALANCE	95,086	101,686		
77,623	84,803	92,755		TOTAL BEGINNING FUND BALANCE	95,086	101,686		
84,803	**95,086**	**100,755**		**TOTAL RESOURCES**	**101,686**	**109,186**		
				CAPITAL OUTLAY				
0	0	100,755	6370400	CONTINGENCY - CAPITAL	0	109,186		
0	0	100,755		TOTAL CAPITAL OUTLAY	0	109,186		
0	**0**	**100,755**		**TOTAL EXPENDITURES**	**0**	**109,186**		
				CONTINGENCY/FUND BALANCE				
84,803	95,086	0	6800502	UNAPPROPRIATED FUND BALANCE	101,686	0		
84,803	95,086	0		TOTAL CONTINGENCY/FUND BALANCE	101,686	0		
84,803	**95,086**	**0**		**TOTAL ENDING FUND BALANCE**	**101,686**	**0**		
7,180	*10,284*	*-92,755*		*Excess of Resources over Expenditures*	*6,600*	*-101,686*	*0*	*0*

City of Lincoln City
Storm Drainage Develop Fund
FY2026-27 Budget

	Actual	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	FY31-32	
REVENUES													
SDC IMPROVEMENT FEE	3,309	4,223	3,886	3,285	6,029	2,000	3,000	3,090	3,183	3,278	3,377	3,478	*3.0%*
MISCELLANEOUS REVENU	756	390	2,144	3,895	4,255	4,600	4,500	4,635	4,774	4,917	5,065	5,217	*3.0%*
TOTAL REVENUE	**4,066**	**4,612**	**6,030**	**7,180**	**10,284**	**6,600**	**7,500**	**7,725**	**7,957**	**8,195**	**8,441**	**8,695**	
EXPENDITURES													
STREET CAPITAL	39,159	0	0	0	0	0	0	0	0	0	0	0	
TOTAL EXPENDITURES	39,159	0	0	0	0	0	0	0	0	0	0	0	
CHANGE TO FUND BALANCE	**-35,094**	**4,612**	**6,030**	**7,180**	**10,284**	**6,600**	**7,500**	**7,725**	**7,957**	**8,195**	**8,441**	**8,695**	
BEGINNING BALANCE	102,075	66,981	71,593	77,623	84,803	95,087	101,686	109,186	116,911	124,868	133,063	141,505	
ENDING FUND BALANCE	**66,981**	**71,593**	**77,623**	**84,803**	**95,087**	**101,686**	**109,186**	**116,911**	**124,868**	**133,063**	**141,505**	**150,199**	
				0	0								

CAPITAL PROJECTS

Logan Culvert	39,159												
	39,159					**0**	**0**	**0**	**0**	**0**	**0**	**0**	

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
214-000-N HWY 101 IMPROVEMENT PROGRAM

Thursday, April 2, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				CHARGES FOR SERVICES				
16,821	28,690	10,000	4404300	TRAFFIC IMPACT FEES	11,000	12,000		
16,821	28,690	10,000		TOTAL CHARGES FOR SERVICES	11,000	12,000		
				INTER-GOVERNMENTAL				
117,667	0	0	4301900	ODOT GRANT/REIMBURSEMENT	0	0		
117,667	0	0		TOTAL INTER-GOVERNMENTAL	0	0		
				MISCELLANEOUS REVENUE				
5,354	0	10,000	4610001	INTEREST ALLOCATED	5,000	5,000		
5,354	0	10,000		TOTAL MISCELLANEOUS REVENUE	5,000	5,000		
				BEGINNING FUND BALANCE				
190,794	132,583	20,000	4890010	BEGINNING BALANCE	113,582	125,493		
190,794	132,583	20,000		TOTAL BEGINNING FUND BALANCE	113,582	125,493		
330,636	**161,273**	**40,000**		**TOTAL RESOURCES**	**129,582**	**142,493**		
				CAPITAL OUTLAY				
198,053	47,691	0	6340208	SIDEWALK CONSTRUCTION	4,089	0		
0	0	40,000	6370400	CONTINGENCY - CAPITAL	0	142,493		
198,053	47,691	40,000		TOTAL CAPITAL OUTLAY	4,089	142,493		
198,053	**47,691**	**40,000**		**TOTAL EXPENDITURES**	**4,089**	**142,493**		
				CONTINGENCY/FUND BALANCE				
132,583	113,582	0	6800502	UNAPPROPRIATED FUND BALANCE	125,493	0		
132,583	113,582	0		TOTAL CONTINGENCY/FUND BALANCE	125,493	0		
132,583	**113,582**	**0**		**TOTAL ENDING FUND BALANCE**	**125,493**	**0**		
-58,211	*-19,001*	*-20,000*		*Excess of Resources over Expenditures*	*11,911*	*-125,493*	*0*	*0*

City of Lincoln City
N Hwy 101 Improvement Project
FY2026-27 Budget

	Actual	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	FY31-32	
REVENUES													
Traffic Impact Fees	28,780	24,190	47,379	16,821	28,690	11,000	12,000	12,120	12,241	12,364	12,487	12,612	*1.0%*
ODOT Grant	202,310	241,698	0	117,667	0	0	0	0	0	0	0	0	*3.0%*
Interest	187	-108	4,560	5,354	0	5,000	5,000	5,700	6,413	7,159	7,940	8,757	
TOTAL REVENUE	231,277	265,780	51,939	139,842	28,690	16,000	17,000	17,820	18,654	19,522	20,427	21,369	
EXPENDITURES													
Hwy 101 WDLR to Neotsu	234,966	295,115	25,938	198,053	47,691	4,089	0	0	0	0	0	0	
TOTAL EXPENDITURES	234,966	295,115	25,938	198,053	47,691	4,089	0	0	0	0	0	0	
CHANGE TO FUND BALANCE	**-3,689**	**-29,335**	**26,001**	**-58,211**	**-19,001**	**11,911**	**17,000**	**17,820**	**18,654**	**19,522**	**20,427**	**21,369**	
BEGINNING BALANCE	197,818	194,128	164,793	190,794	132,583	113,582	125,493	142,493	160,313	178,966	198,489	218,915	
ENDING FUND BALANCE	**194,128**	**164,793**	**190,794**	**132,583**	**113,582**	**125,493**	**142,493**	**160,313**	**178,966**	**198,489**	**218,915**	**240,284**	

CAPITAL PROJECTS

Hwy 101 WDLR to Neotsu Bike / Pedestrian # 16025	234,966	295,115	25,938	198,053	47,691	4,089						
	234,966	**295,115**	**25,938**	**198,053**	**47,691**	**4,089**	**0**	**0**	**0**	**0**	**0**	**0**

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
215-000-32nd INTERSECTION IMPROVEMENT

Thursday, April 2, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				MISCELLANEOUS REVENUE				
7,245	7,557	7,250	4610001	INTEREST ALLOCATED	7,600	7,600		
7,245	7,557	7,250		TOTAL MISCELLANEOUS REVENUE	7,600	7,600		
				BEGINNING FUND BALANCE				
147,461	154,706	161,840	4890010	BEGINNING BALANCE	162,263	169,863		
147,461	154,706	161,840		TOTAL BEGINNING FUND BALANCE	162,263	169,863		
154,706	**162,263**	**169,090**		**TOTAL RESOURCES**	**169,863**	**177,463**		
				CAPITAL OUTLAY				
0	0	169,090	6370400	CONTINGENCY - CAPITAL	0	177,463		
0	0	169,090		TOTAL CAPITAL OUTLAY	0	177,463		
0	**0**	**169,090**		**TOTAL EXPENDITURES**	**0**	**177,463**		
				CONTINGENCY/FUND BALANCE				
154,706	162,263	0	6800502	UNAPPROPRIATED FUND BALANCE	169,863	0		
154,706	162,263	0		TOTAL CONTINGENCY/FUND BALANCE	169,863	0		
154,706	**162,263**	**0**		**TOTAL ENDING FUND BALANCE**	**169,863**	**0**		
7,245	*7,557*	*-161,840*		*Excess of Resources over Expenditures*	*7,600*	*-169,863*	*0*	*0*

City of Lincoln City
32nd Intersection Improvements
FY2026-27 Budget

	Actual	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	FY31-32	
REVENUES													
Interest	1,111	798	4,151	7,245	7,557	7,600	7,600	7,790	7,985	8,184	8,389	8,599	*2.5%*
TOTAL REVENUE	1,111	798	4,151	7,245	7,557	7,600	7,600	7,790	7,985	8,184	8,389	8,599	
EXPENDITURES													
TOTAL EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0	0	
CHANGE TO FUND BALANCE	**1,111**	**798**	**4,151**	**7,245**	**7,557**	**7,600**	**7,600**	**7,790**	**7,985**	**8,184**	**8,389**	**8,599**	
BEGINNING BALANCE	141,400	142,512	143,310	147,461	154,706	162,264	169,863	177,463	185,253	193,238	201,422	209,811	
ENDING FUND BALANCE	**142,512**	**143,310**	**147,461**	**154,706**	**162,264**	**169,863**	**177,463**	**185,253**	**193,238**	**201,422**	**209,811**	**218,410**	

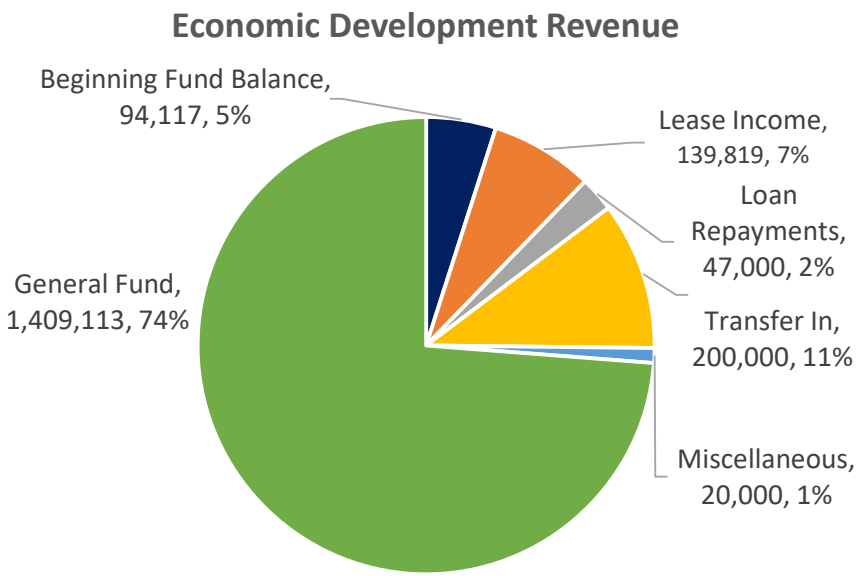
CAPITAL PROJECTS

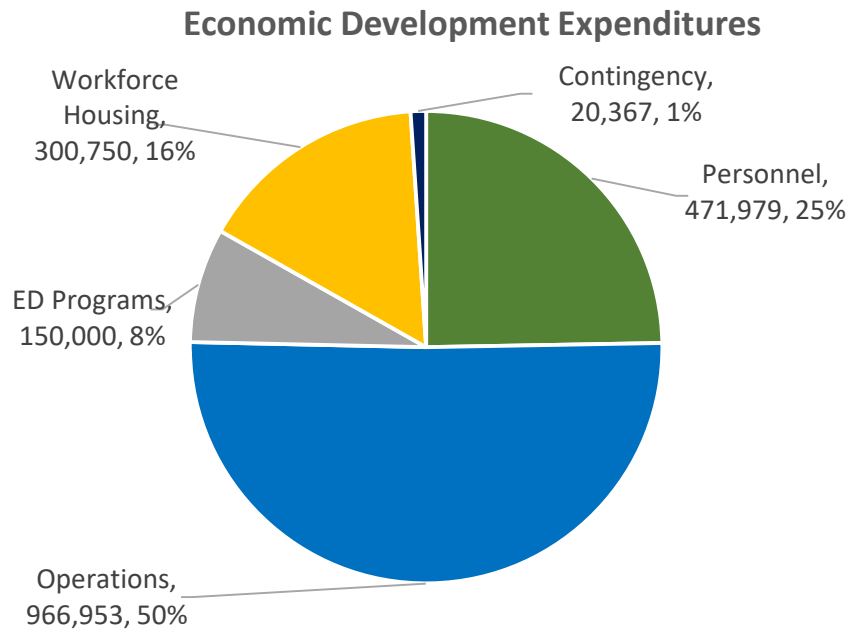
0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
216-000-DEFERRED IMPROVEMENTS

Thursday, April 2, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				FEES, LICENSES, PERMITS				
0	5,738	0	4404401	FEE-IN-LIEU: ROADS END/VILLAGE	5,796	0		
0	13,100	0	4404404	FEE-IN-LIEU: OCEANLAKE WEST	0	0		
0	-20,000	0	4404407	FEE-IN-LIEU: DELAKE SOUTH	0	0		
0	31,225	0	4404409	FEE-IN-LIEU: NELSCOTT SOUTH	3,625	0		
0	30,063	0		TOTAL FEES, LICENSES, PERMITS	9,421	0		
				MISCELLANEOUS REVENUE				
0	743	0	4610001	INTEREST ALLOCATED	1,500	2,000		
0	743	0		TOTAL MISCELLANEOUS REVENUE	1,500	2,000		
				BEGINNING FUND BALANCE				
0	0	0	4890010	BEGINNING BALANCE	30,806	41,727		
0	0	0		TOTAL BEGINNING FUND BALANCE	30,806	41,727		
0	**30,806**	**0**		**TOTAL RESOURCES**	**41,727**	**43,727**		
				CAPITAL OUTLAY				
0	0	0	6370400	CONTINGENCY - CAPITAL	0	43,727		
0	0	0		TOTAL CAPITAL OUTLAY	0	43,727		
0	**0**	**0**		**TOTAL EXPENDITURES**	**0**	**43,727**		
				CONTINGENCY/FUND BALANCE				
0	30,806	0	6800502	UNAPPROPRIATED FUND BALANCE	41,727	0		
0	30,806	0		TOTAL CONTINGENCY/FUND BALANCE	41,727	0		
0	**30,806**	**0**		**TOTAL ENDING FUND BALANCE**	**41,727**	**0**		
0	*30,806*	*0*		*Excess of Resources over Expenditures*	*10,921*	*-41,727*	*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
- 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 $150,000 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 $70,232 for deferred maintenance on building components and mechanical equipment per the lease agreement, $3,500 for building appraisal, and $16,732 (rent revenue) for unanticipated repairs, maintenance, and improvements.
- Cultural Center includes $405,000 of which $200,000 is for repairs to the south brick wall, $30,000 for replacing Auditorium Doors (rollover from FY23-24), $150,000 for North Hallway Door Project, and $10,000 for unanticipated repairs.
- Workforce Housing Fund includes $100,000 to partner on projects and $200,000 to construct a Highway 101 pedestrian crossing near N. 25th Street.

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				ECONOMIC DEVELOPMENT				
				PERSONAL SERVICES				
234,318	234,311	252,071	6101100	SALARIES	252,032	252,353		
0	21,113	33,284	6102001	PART TIME & SEASONAL SALARIES	31,832	39,064		
17,090	18,812	21,830	6105011	FICA/MEDICARE	21,251	22,293		
2,144	2,165	2,905	6105012	WORKERS' COMP	2,707	2,539		
883	984	1,093	6105014	OR PAID FAMILY LEAVE	1,094	1,166		
47,434	48,344	52,819	6106011	MEDICAL & DENTAL INSURANCE	52,833	78,113		
81	76	74	6106012	LIFE INSURANCE	74	99		
324	296	467	6106013	LONG-TERM DISABILITY INS.	327	554		
47,193	53,194	73,978	6106014	RETIREMENT	73,508	75,798		
107	0	0	6108001	RELOCATION ALLOW/HIRING BONU	0	0		
349,573	379,294	438,521		TOTAL PERSONAL SERVICES	435,658	471,979		
				MATERIALS & SERVICES				
89,295	33,694	304,000	6201119	MISC. CONTRACTED SERVICES	452,445	547,000		
900	0	0	6201152	LEGAL SERVICES	0	0		
18,881	13,834	16,148	6201153	GEOGRAPHICAL INFO SYS SUPPORT	16,937	18,906		
6,028	45,004	94,404	6201160	GLASS STUDIO	60,000	70,232		
119,923	204,539	100,000	6201170	CULTURAL CENTER	100,000	270,000		
413	0	0	6202001	FILING AND RECORDING FEES	0	0		
643	683	670	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	670	910		
22,677	29,838	24,300	6202110	INFORMATION TECHNOLOGY SUPP	24,300	24,300		
495	986	1,300	6203020	TELEPHONE	1,000	1,300		
494	0	1,000	6205001	LEGAL NOTICES	100	1,000		
0	0	1,000	6205002	ADVERTISING & PROMOTION	0	1,000		
363	180	250	6205003	PRINTING	250	250		
7,378	4,369	10,000	6206002	TRAINING	7,500	12,000		
762	733	1,000	6206003	MEETINGS	500	500		
1,073	888	2,050	6206005	MEMBERSHIP & DUES	2,050	2,075		
15,143	17,500	18,500	6209010	INSURANCE AND BONDS	17,906	15,100		

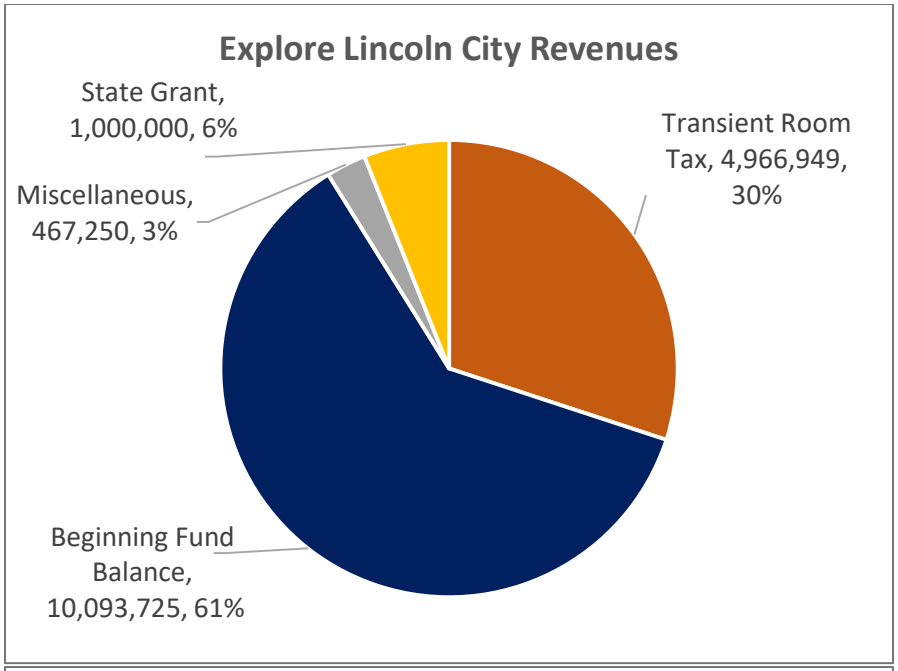
ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
452	334	500	6211020	MAINTENANCE/LEASE-OFFICE EQUI	500	1,000		
809	696	1,000	6229001	OTHER SUPPLIES	500	1,000		
1,310	902	1,282	6260001	EMPLOYEE WELLNESS	1,282	380		
262,686	257,621	675,000	6270150	ECONOMIC DEVELOPMENT PROGRA	350,000	150,000		
549,723	611,800	1,252,404		TOTAL MATERIALS & SERVICES	1,035,940	1,116,953		
899,296	**991,094**	**1,690,925**		**TOTAL EXPENDITURES**	**1,471,598**	**1,588,932**		

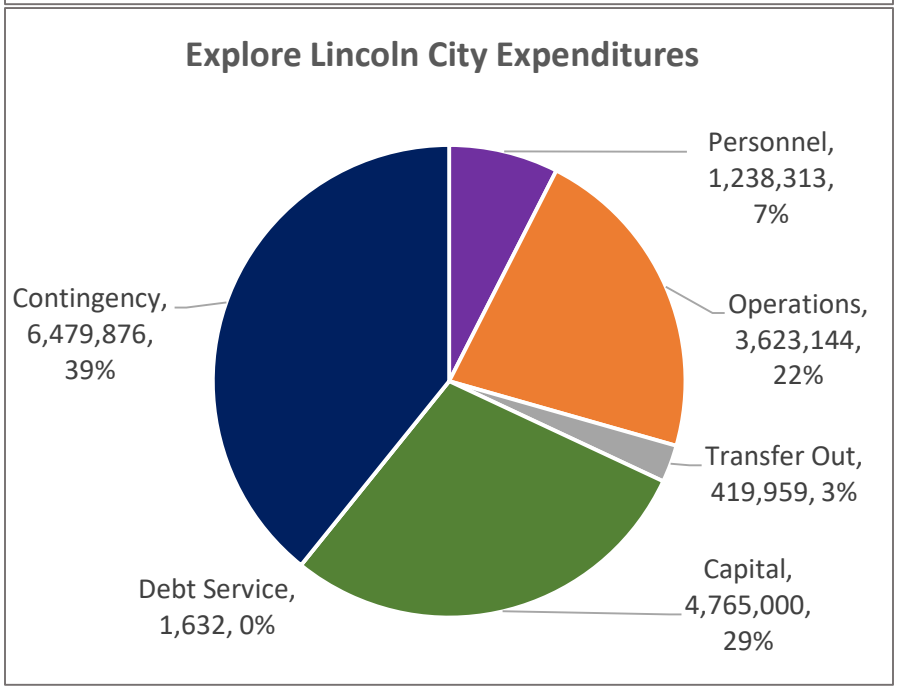
ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				MISCELLANEOUS REVENUE				
21,712	1,380	25,000	4601051	LEASE INCOME	0	0		
15,249	19,776	17,000	4610001	INTEREST ALLOCATED	20,000	20,000		
0	149,726	0	4650001	SALE OF REAL ESTATE	20,000	0		
5,671	12,674	10,000	4650002	LOAN REPAYMENTS 96-97 PROGRA	7,000	7,000		
0	38,500	0	4650003	LOAN REPAYMENTS	0	0		
0	13,518	0	4690010	INSURANCE CLAIMS/REFUNDS	0	0		
42,632	235,574	52,000		TOTAL MISCELLANEOUS REVENUE	47,000	27,000		
				TRANSFERS IN				
0	0	0	4701111	TRANSFER FROM GENERAL FUND	0	200,000		
0	0	0		TOTAL TRANSFERS IN	0	200,000		
				BEGINNING FUND BALANCE				
315,327	309,866	475,679	4890010	BEGINNING BALANCE	309,866	94,117		
315,327	309,866	475,679		TOTAL BEGINNING FUND BALANCE	309,866	94,117		
357,958	**545,440**	**527,679**		**TOTAL RESOURCES**	**356,866**	**321,117**		
				MATERIALS & SERVICES				
0	1,470	39,000	6201119	MISC. CONTRACTED SERVICES	43,200	100,000		
393	0	0	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	20	0		
1,736	3,670	4,500	6203001	ELECTRIC POWER	3,000	0		
0	1,004	1,500	6203021	TELECOMMUNICATIONS	1,500	0		
2,935	3,018	3,201	6203090	PROPERTY TAX EXPENSE	3,160	0		
126	0	1,000	6206002	TRAINING	500	750		
0	0	1,000	6206003	MEETINGS	0	0		
1,117	1,249	1,400	6209010	INSURANCE AND BONDS	1,269	0		
40,710	50,424	25,000	6210001	BUILDING MAINTENANCE	25,000	0		
872	1,633	11,500	6211025	EQUIPMENT (< 10,000)	11,500	0		
205	93	0	6229001	OTHER SUPPLIES	0	0		
48,092	62,561	88,101		TOTAL MATERIALS & SERVICES	89,149	100,750		

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
631-000-WORKFORCE HOUSING

Tuesday, April 7, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				CAPITAL OUTLAY				
0	0	200,000	6370130	PROPERTY DEVELOPMENT	100,000	200,000		
0	0	200,000		TOTAL CAPITAL OUTLAY	100,000	200,000		
				SPECIAL PAYMENTS				
0	7,200	73,600	6570130	PUBLIC PRIVATE PARTNERSHIP	73,600	0		
0	7,200	73,600		TOTAL SPECIAL PAYMENTS	73,600	0		
48,092	**69,761**	**361,701**		**TOTAL EXPENDITURES**	**262,749**	**300,750**		
				CONTINGENCY/FUND BALANCE				
0	0	165,978	6780001	CONTINGENCIES	0	20,367		
309,866	475,679	0	6800502	UNAPPROPRIATED FUND BALANCE	94,117	0		
309,866	475,679	165,978		TOTAL CONTINGENCY/FUND BALANCE	94,117	20,367		
309,866	**475,679**	**165,978**		**TOTAL ENDING FUND BALANCE**	**94,117**	**20,367**		
-5,461	*165,813*	*-309,701*		*Excess of Resources over Expenditures*	*-215,749*	*-73,750*	*0*	*0*





Explore Lincoln City at a Glance

TRT (TLT) Revenue is projected to be $4.9M this year.

The Lincoln City Welcome Center (LCWC) anticipates 1.5M visitors a year, and the project has many budgetary impacts, to be funded with reinvested transient lodging tax revenue. The budget includes projected capital expenses of $4.615M for Visitor Center construction, $35K for new vehicle purchase, and $100K for network and security infrastructure. Salaries will increase by $169K to cover two additional positions for the LCWC. Visitor Center services will increase to $190K (from $25K). Other expenses include Building Maintenance ($10K), most of Equipment ($74K), Utilities ($30K) and Garbage Disposal ($55K). Total projected impact of LCWC operational expenses annually (including increase for salaries) is $580,352.

In Miscellaneous Contracted Services, Tourism, Research, Strategy and Assessment is increased to $100K (from $68K) to cover destination assessment and community sentiment work in partnership with the OSU Sustainable Tourism Lab; phase two Wheel the World accessibility assessment to interpret accessibility features at local destinations; and partnership with Datafy to inform tourism visitation, spending and preferences to guide marketing and public relations efforts. Within Interactive Agency of Record, ELC will be renovating its website, reflecting an increase to $156K (from $50K). Interpretive wayfinding projects will continue into FY26-27, including new signage for the Taft waterfront area and the D River State Recreation Area. $345K is allocated for this work.

ELC has planned many events throughout the year, including Summer and Fall Kite Festival (with lighted night kite fly); Deck the Dock and Holiday Lighting; 4th of July (stewardship- and safety-focused event in Taft); and various guided Exploriences. $279K is allocated for this work.

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				TAXES				
4,782,695	4,838,675	4,985,006	4105010	TRANSIENT ROOM TAX	4,916,009	4,966,949		
4,782,695	4,838,675	4,985,006		TOTAL TAXES	4,916,009	4,966,949		
				INTER-GOVERNMENTAL				
0	0	2,500,000	4302000	STATE GRANTS	1,500,000	1,000,000		
0	0	2,500,000		TOTAL INTER-GOVERNMENTAL	1,500,000	1,000,000		
				MISCELLANEOUS REVENUE				
3,866	6,613	6,500	4601910	OTHER REVENUE	6,559	1,000		
0	0	0	4601915	ENERGY TRUST REBATES	2,500	6,250		
318,476	414,519	350,000	4610001	INTEREST ALLOCATED	453,046	460,000		
0	3,625	0	4690010	INSURANCE CLAIMS/REFUNDS	0	0		
322,342	424,757	356,500		TOTAL MISCELLANEOUS REVENUE	462,105	467,250		
				BEGINNING FUND BALANCE				
5,703,319	8,043,290	9,686,469	4890010	BEGINNING BALANCE	9,694,936	10,093,725		
5,703,319	8,043,290	9,686,469		TOTAL BEGINNING FUND BALANCE	9,694,936	10,093,725		
10,808,356	**13,306,722**	**17,527,975**		**TOTAL RESOURCES**	**16,573,050**	**16,527,924**		
				PERSONAL SERVICES				
387,452	483,672	550,655	6101100	SALARIES	534,308	719,526		
0	0	53,956	6102001	PART TIME & SEASONAL SALARIES	0	27,781		
561	71	700	6103012	OVERTIME, CITY EMPLOYEES	1,481	1,518		
29,318	36,014	46,307	6105011	FICA/MEDICARE	39,769	57,285		
1,261	1,933	1,353	6105012	WORKERS' COMP	1,600	2,045		
1,826	0	2,000	6105013	UNEMPLOYMENT REIMBURSEMENT	0	2,000		
1,533	1,883	2,319	6105014	OR PAID FAMILY LEAVE	2,079	2,995		
73,617	101,960	137,869	6106011	MEDICAL & DENTAL INSURANCE	115,691	228,583		
221	257	333	6106012	LIFE INSURANCE	254	387		
767	899	1,120	6106013	LONG-TERM DISABILITY INS.	1,017	1,423		
56,587	101,010	157,442	6106014	RETIREMENT	137,194	194,770		
6,000	0	0	6108001	RELOCATION ALLOW/HIRING BONU	2,000	0		

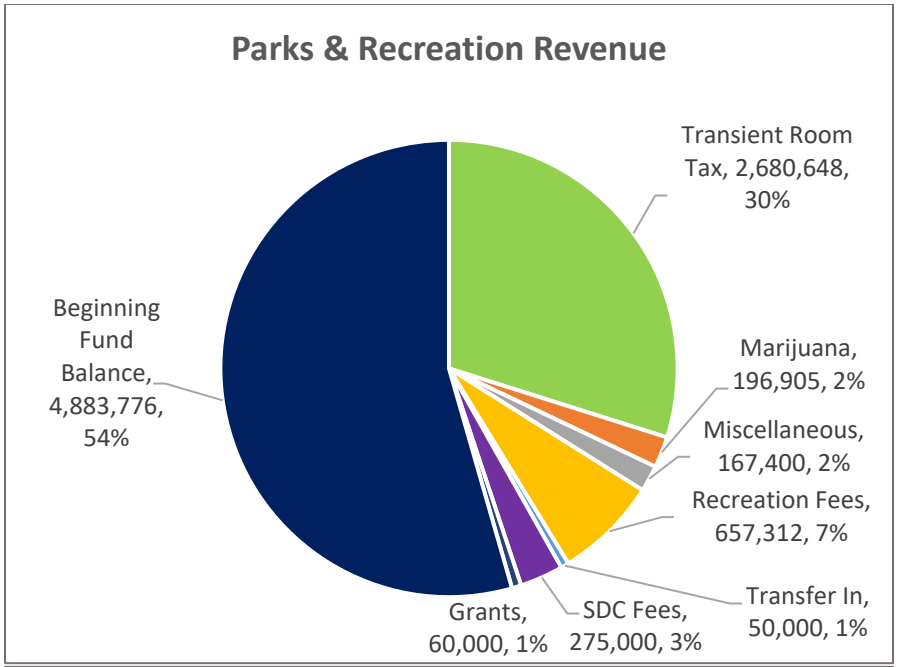
ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
559,144	727,700	954,054		TOTAL PERSONAL SERVICES	835,393	1,238,313		
				MATERIALS & SERVICES				
454,142	613,408	1,191,200	6201119	MISC. CONTRACTED SERVICES	770,331	1,512,300		
160,987	205,932	371,390	6201120	CONTRACTED SERVICES - EVENTS	233,200	278,900		
3,729	2,315	10,000	6201152	LEGAL SERVICES	6,600	6,000		
2,073	1,518	1,771	6201153	GEOGRAPHICAL INFO SYS SUPPORT	1,858	2,074		
300	0	0	6201159	OTHER CONSULTANTS	0	0		
2,500	0	0	6201161	CULINARY CENTER	0	0		
19,394	25,919	32,450	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	27,293	32,150		
49,133	64,649	52,650	6202110	INFORMATION TECHNOLOGY SUPP	52,650	52,650		
0	0	0	6203001	ELECTRIC POWER	8,427	30,000		
0	374	0	6203015	GARBAGE DISPOSAL	19,043	55,000		
3,543	3,199	4,500	6203020	TELEPHONE	3,830	5,000		
67,317	72,951	100,000	6203022	GRANTS / SPONSORSHIPS	100,000	100,000		
-4,878	0	0	6203023	FOR PROFIT MARKETING FUND	0	0		
418	378	0	6204010	MERCHANT FEES	0	0		
1,052,741	1,145,528	1,097,500	6205002	ADVERTISING & PROMOTION	1,038,249	1,090,000		
73,628	66,566	102,750	6205003	PRINTING	88,492	144,300		
11,291	19,494	23,600	6206002	TRAINING	19,784	23,600		
1,480	4,298	3,500	6206003	MEETINGS	2,171	3,500		
41	152	500	6206004	RECRUITMENT AND TESTING	125	500		
8,421	4,646	6,520	6206005	MEMBERSHIP & DUES	6,381	6,750		
0	-60	0	6206006	BOOKS AND PERIODICALS	55	0		
75	113	500	6206007	SAFETY	0	1,500		
12,241	16,038	21,000	6209001	POSTAGE, SHIPPING, METER LEASE	20,424	21,000		
6,346	6,972	6,700	6209010	INSURANCE AND BONDS	8,689	8,400		
0	0	0	6210001	BUILDING MAINTENANCE	0	10,000		
785	1,074	1,250	6211020	MAINTENANCE/LEASE-OFFICE EQUI	1,120	1,500		
16,839	21,901	54,000	6211025	EQUIPMENT (< 10,000)	22,369	74,000		
6,197	4,226	7,000	6229001	OTHER SUPPLIES	4,028	15,500		

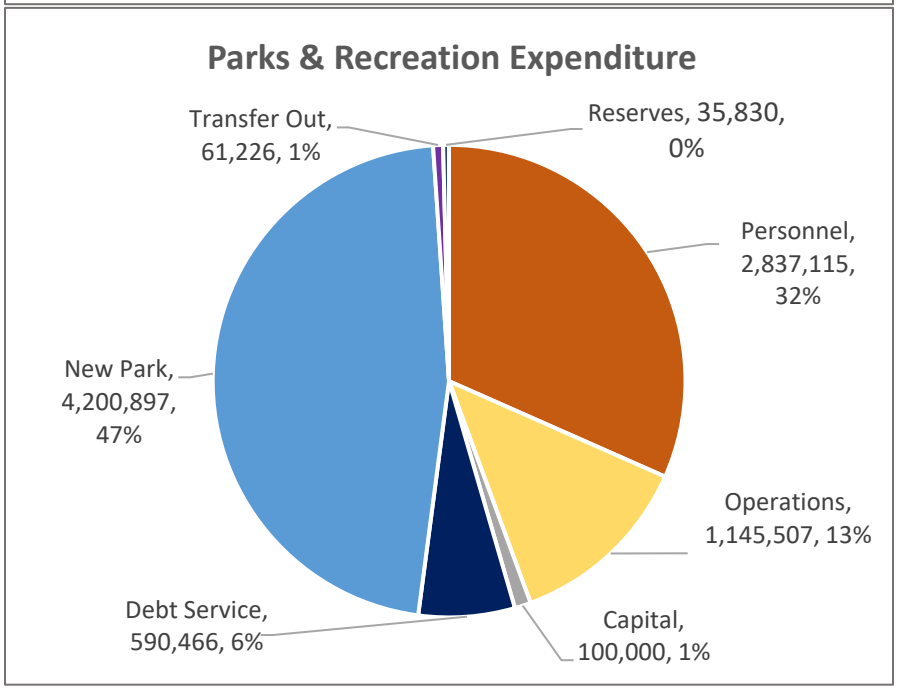
ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
105,259	144,769	144,000	6229004	PROMOTIONAL SUPPORT/ACTIVITIE	118,439	147,000		
0	49,882	0	6231204	SEASONAL DECOR	0	0		
818	2,461	2,474	6260001	EMPLOYEE WELLNESS	2,474	1,520		
2,054,821	2,478,700	3,235,255		TOTAL MATERIALS & SERVICES	2,556,032	3,623,144		
				CAPITAL OUTLAY				
198	26,986	0	6301101	PUBLIC ART	0	15,000		
0	0	0	6310101	OTHER VEHICLES	0	35,000		
0	57,500	0	6320201	OTHER EQUIPMENT (CAPITAL)	0	100,000		
6,595	0	0	6330201	BUILDING IMPROVEMENTS	0	0		
54,844	228,801	5,215,000	6340209	OTHER CONSTRUCTION	2,992,182	4,615,000		
61,637	313,287	5,215,000		TOTAL CAPITAL OUTLAY	2,992,182	4,765,000		
				DEBT SERVICE				
282	195	103	6412087	INTEREST PMTS - LEASE ASSET	103	103		
1,349	1,436	1,529	6452087	PRINCIPAL PMTS - LEASE ASSET	1,529	1,529		
1,632	1,632	1,632		TOTAL DEBT SERVICE	1,632	1,632		
				TRANSFERS				
43,703	45,014	46,815	6601111	TRANSFER TO GENERAL FUND	46,815	49,156		
44,129	45,453	47,271	6601120	TRANSFER TO LINCOLN SQ CENTER	47,271	280,803		
0	0	0	6601193	TRANSFER TO % FOR ARTS	0	40,000		
0	0	0	6601265	TRANSFER TO PARKS OPER FUND	0	50,000		
87,832	90,467	94,086		TOTAL TRANSFERS	94,086	419,959		
2,765,065	**3,611,786**	**9,500,027**		**TOTAL EXPENDITURES**	**6,479,325**	**10,048,048**		
				CONTINGENCY/FUND BALANCE				
0	0	8,027,948	6780001	CONTINGENCIES	0	6,479,876		
8,043,290	9,694,936	0	6800502	UNAPPROPRIATED FUND BALANCE	10,093,725	0		
8,043,290	9,694,936	8,027,948		TOTAL CONTINGENCY/FUND BALANCE	10,093,725	6,479,876		
8,043,290	**9,694,936**	**8,027,948**		**TOTAL ENDING FUND BALANCE**	**10,093,725**	**6,479,876**		
2,339,972	*1,651,646*	*-1,658,521*		*Excess of Resources over Expenditures*	*398,789*	*-3,613,849*	*0*	*0*

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
193-000-% FOR ART

Friday, April 3, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				MISCELLANEOUS REVENUE				
3,008	3,283	1,500	4610001	INTEREST ALLOCATED	3,100	3,200		
0	0	5,000	4690505	GRANTS	0	0		
3,008	3,283	6,500		TOTAL MISCELLANEOUS REVENUE	3,100	3,200		
				TRANSFERS IN				
11,391	1,011	5,000	4701220	TRANSFER FROM STREET FUND	2,362	5,000		
0	10,150	27,500	4701270	TRANSFER FROM PARKS CAPITAL	27,500	5,000		
0	1,309	5,000	4701770	TRANSFER FROM WATER FUND	3,209	5,000		
0	16,617	0	4701780	TRANSFER FROM SEWER FUND	0	0		
0	0	5,000	4701781	TRANSFER FROM SEWER CAPITAL	0	5,000		
0	0	0	4701822	TRANSFER FROM ELC (VCB) FUND	0	40,000		
0	0	5,000	4702261	TRANSFER FROM FACILITIES CAP	0	5,000		
0	16,859	0	4702780	TRANSFER FROM PARKS MAINT FU	0	0		
11,391	45,946	47,500		TOTAL TRANSFERS IN	33,071	65,000		
				BEGINNING FUND BALANCE				
51,363	65,761	75,922	4890010	BEGINNING BALANCE	90,855	100,401		
51,363	65,761	75,922		TOTAL BEGINNING FUND BALANCE	90,855	100,401		
65,761	**114,990**	**129,922**		**TOTAL RESOURCES**	**127,026**	**168,601**		
				MATERIALS & SERVICES				
0	14,135	10,000	6201119	MISC. CONTRACTED SERVICES	11,625	16,000		
0	14,135	10,000		TOTAL MATERIALS & SERVICES	11,625	16,000		
				CAPITAL OUTLAY				
0	10,000	54,000	6301101	PUBLIC ART	15,000	132,000		
0	0	65,922	6370400	CONTINGENCY - CAPITAL	0	20,601		
0	10,000	119,922		TOTAL CAPITAL OUTLAY	15,000	152,601		
0	**24,135**	**129,922**		**TOTAL EXPENDITURES**	**26,625**	**168,601**		
				CONTINGENCY/FUND BALANCE				
65,761	90,855	0	6800502	UNAPPROPRIATED FUND BALANCE	100,401	0		
65,761	90,855	0		TOTAL CONTINGENCY/FUND BALANCE	100,401	0		
65,761	**90,855**	**0**		**TOTAL ENDING FUND BALANCE**	**100,401**	**0**		





Parks & Recreation at a Glance

- This section includes Parks Operations, Recreation Center, and the Parks Capital funds.
- Marijuana tax is 100% in Parks Operations fund.
- 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 proposed budget to complete the remaining phase of the new park. Schooner Creek Discovery Park completion is the primary focus of the Parks and Recreation funds this year; in the interim other park improvements will have a lower priority and may be deferred.
- Operations budget for both Recreation and Parks remain steady in the past few years.
- There are no new FTE requests.
- Due to several capital/maintenance improvements at the Community Center in recent years, the building itself is now in good condition. New carpet for upstairs level included in Center improvements.
- Capital in parks operations budget includes $100,000 for a new accessible kayak launch at Regatta Park.
- SDC Fees revenue is increasing due to Council approving new fees in 2025.
- LCP&R is submitting fee increases for Recreation for the July 1, 2026 fee resolution.

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
PARKS AND RECREATION FUND SUMMARY

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26		ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY2026-27
			RESOURCES				
1,992,790	2,016,115	2,077,085	TAXES	2,048,337	2,069,562	0	0
538,240	658,741	524,493	CHARGES FOR SERVICES	637,082	657,312	0	0
143,282	191,669	261,300	INTER-GOVERNMENTAL	352,505	256,905	0	0
119,180	141,357	92,075	MISCELLANEOUS REVENUE	135,646	68,000	0	0
0	67,151	0	OTHER RESOURCES	0	0	0	0
0	0	0	TRANSFERS IN	0	50,000	0	0
2,449,063	1,847,983	1,378,356	BEGINNING FUND BALANCE	1,617,574	1,086,774	0	0
5,242,555	**4,923,016**	**4,333,309**	**TOTAL RESOURCES**	**4,791,144**	**4,188,553**	**0**	**0**
			EXPENDITURES				
1,826,761	1,824,815	2,217,060	RECREATION CENTER	2,025,156	2,269,285	0	0
1,517,340	1,428,643	1,912,609	PARKS OPERATIONS	1,625,151	1,827,212	0	0
50,470	51,984	54,063	TRANSFERS OUT	54,063	56,226	0	0
3,394,572	**3,305,442**	**4,183,732**	**TOTAL EXPENDITURES**	**3,704,370**	**4,152,723**	**0**	**0**
			ENDING FUND BALANCE				
1,847,983	1,617,574	0	UNAPPROPRIATED FUND BALANCE	1,086,774	0	0	0
0	0	149,577	CONTINGENCY	0	35,830	0	0
1,847,983	**1,617,574**	**149,577**	**TOTAL ENDING FUND BALANCE**	**1,086,774**	**35,830**	**0**	**0**
-601,080	*-230,409*	*-1,228,779*	*Excess of Resources over Expenditures*	*-530,800*	*-1,050,944*	*0*	*0*

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				TAXES				
1,992,790	2,016,115	2,077,085	4105010	TRANSIENT ROOM TAX	2,048,337	2,069,562		
1,992,790	2,016,115	2,077,085		TOTAL TAXES	2,048,337	2,069,562		
				CHARGES FOR SERVICES				
79,933	88,324	88,500	4601012	COMMUNITY CENTER POS REVENU	82,669	89,250		
240,839	249,998	216,720	4601013	COMMUNITY CENTER REVENUE	329,406	361,540		
68,419	70,824	86,073	4601014	COMM CNTR REV- EMP MEMBERSHI	86,073	62,622		
13,503	10,421	14,000	4601015	MULTIPURPOSE BUILDING USE FEE	10,000	11,000		
69,256	190,292	70,000	4640001	SPECIAL RECREATION PROGRAMS	41,808	43,500		
66,290	48,883	49,200	4640201	AFTER SCHOOL PROGRAM	87,126	89,400		
538,240	658,741	524,493		TOTAL CHARGES FOR SERVICES	637,082	657,312		
				INTER-GOVERNMENTAL				
0	6,500	10,000	4302081	PARKS AND RECREATION GRANT	140,000	60,000		
15,600	0	15,600	4302082	STATE MARINE BOARD GRANT	15,600	0		
127,682	185,169	235,700	4302420	MARIJUANA TAX ALLOCATION	196,905	196,905		
143,282	191,669	261,300		TOTAL INTER-GOVERNMENTAL	352,505	256,905		
				MISCELLANEOUS REVENUE				
0	0	0	4601021	Customer Acct- Comm Center	700	0		
9	2	0	4601909	Cash over/short	0	0		
11,408	12,586	12,000	4601910	OTHER REVENUE	7,000	8,000		
0	0	0	4601915	ENERGY TRUST REBATES	17,548	0		
95,652	72,293	80,000	4610001	INTEREST ALLOCATED	64,398	50,000		
5,395	13,600	0	4650005	SALE OF EQUIPMENT	0	0		
0	0	0	4690001	DEPOSITS- SCHOLARSHIPS	18,000	10,000		
6,666	39,884	0	4690010	INSURANCE CLAIMS/REFUNDS	0	0		
51	2,992	75	4690501	DONATIONS	28,000	0		
119,180	141,357	92,075		TOTAL MISCELLANEOUS REVENUE	135,646	68,000		
				OTHER RESOURCES				
0	67,151	0	4802101	SUBSCRIPTION ASSET FINANCING	0	0		
0	67,151	0		TOTAL OTHER RESOURCES	0	0		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				TRANSFERS IN				
0	0	0	4701822	TRANSFER FROM ELC (VCB) FUND	0	50,000		
0	0	0		TOTAL TRANSFERS IN	0	50,000		
				BEGINNING FUND BALANCE				
2,449,063	1,847,983	1,378,356	4890010	BEGINNING BALANCE	1,617,574	1,086,774		
2,449,063	1,847,983	1,378,356		TOTAL BEGINNING FUND BALANCE	1,617,574	1,086,774		
5,242,555	**4,923,016**	**4,333,309**		**TOTAL RESOURCES**	**4,791,144**	**4,188,553**		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				EXPENDITURES				
				PERSONAL SERVICES				
718,980	655,180	745,592	6101100	SALARIES	754,592	821,946		
206,124	267,346	391,941	6102001	PART TIME & SEASONAL SALARIES	365,454	336,888		
1,632	1,432	3,858	6103012	OVERTIME, CITY EMPLOYEES	4,028	4,231		
69,809	69,736	87,316	6105011	FICA/MEDICARE	72,142	88,974		
9,857	9,160	12,806	6105012	WORKERS' COMP	9,804	13,095		
-431	11,638	5,000	6105013	UNEMPLOYMENT REIMBURSEMENT	0	5,000		
3,647	3,643	4,401	6105014	OR PAID FAMILY LEAVE	3,761	4,652		
123,449	116,111	128,743	6106011	MEDICAL & DENTAL INSURANCE	158,714	195,381		
413	375	352	6106012	LIFE INSURANCE	366	400		
1,347	1,263	1,386	6106013	LONG-TERM DISABILITY INS.	1,232	1,569		
156,415	163,096	277,303	6106014	RETIREMENT	231,722	259,636		
1,291,242	1,298,979	1,658,698		TOTAL PERSONAL SERVICES	1,601,815	1,731,772		
				MATERIALS & SERVICES				
35,594	14,863	40,800	6201119	MISC. CONTRACTED SERVICES	20,000	41,000		
8,222	1,105	3,000	6201152	LEGAL SERVICES	1,500	3,000		
2,073	1,518	1,771	6201153	GEOGRAPHICAL INFO SYS SUPPORT	1,858	2,074		
17,700	12,995	22,320	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	9,470	8,825		
45,353	59,675	48,600	6202110	INFORMATION TECHNOLOGY SUPP	48,600	48,600		
56,541	66,264	74,323	6203001	ELECTRIC POWER	66,559	72,000		
48,293	50,714	51,609	6203010	NATURAL GAS	46,888	51,609		
1,386	4,332	5,000	6203015	GARBAGE DISPOSAL	4,545	5,000		
4,703	5,356	3,000	6203020	TELEPHONE	5,418	5,691		
0	4,968	10,000	6203022	RECREATION OPERATIONAL GRAN	3,000	10,000		
11,574	12,002	13,000	6204010	MERCHANT FEES	15,155	17,000		
4,912	15,148	8,000	6205002	ADVERTISING & PROMOTION	9,000	13,000		
888	483	500	6205003	PRINTING	0	500		
7,393	13,530	18,200	6206002	TRAINING	7,000	18,200		
614	487	1,000	6206003	MEETINGS	500	1,000		
6,037	7,021	6,000	6206004	RECRUITMENT AND TESTING	2,000	6,000		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
2,972	2,407	5,000	6206005	MEMBERSHIP & DUES	3,000	5,100		
1,884	3,126	6,530	6206007	SAFETY	1,500	6,280		
168	0	150	6209001	POSTAGE, SHIPPING, METER LEASE	0	150		
2,652	2,581	2,500	6209010	INSURANCE AND BONDS	2,945	2,800		
3,544	1,302	5,700	6209030	UNIFORMS & CLOTHING	3,000	5,700		
92,853	47,150	61,900	6210001	BUILDING MAINTENANCE	50,000	61,900		
339	1,537	3,000	6211020	MAINTENANCE/LEASE-OFFICE EQUI	3,000	3,000		
20,930	16,563	19,200	6211025	EQUIPMENT (< 10,000)	23,471	16,200		
15,114	3,796	21,850	6211030	SWIMMING POOL MAINTENANCE	11,000	21,850		
519	415	1,000	6221001	GASOLINE, FUEL, OILS	500	750		
1,670	679	1,016	6221013	VEHICLE REPAIR & OPERATION	1,105	1,166		
15,866	17,681	24,610	6222010	CHEMICALS	15,000	18,330		
9,279	13,166	5,100	6229001	OTHER SUPPLIES	5,269	7,100		
1,666	0	3,000	6229002	TEEN CENTER SUPPLIES	500	3,000		
3,684	3,730	5,000	6229003	CONCESSION SUPPLIES	3,000	8,000		
23,692	29,412	42,000	6240001	SPECIAL RECREATION PROGRAMS	20,000	40,500		
3,068	1,495	2,500	6240002	AFTER SCHOOL PROGRAM	1,500	2,000		
11,377	14,434	21,183	6260001	EMPLOYEE WELLNESS	21,183	16,313		
462,562	429,936	538,362		TOTAL MATERIALS & SERVICES	407,466	523,638		
				CAPITAL OUTLAY				
4,359	14,873	0	6320201	OTHER EQUIPMENT (CAPITAL)	0	0		
0	67,151	0	6322101	SOFTWARE, WEBSITES, APPS	0	0		
68,599	0	20,000	6330208	COMMUNITY CENTER IMPROVEME	2,000	0		
72,958	82,024	20,000		TOTAL CAPITAL OUTLAY	2,000	0		
				DEBT SERVICE				
0	5,061	0	6412096	INTEREST PMTS - SBITA	4,224	3,307		
0	8,814	0	6452096	PRINCIPAL PMTS- SBITA	9,651	10,568		
0	13,875	0		TOTAL DEBT SERVICE	13,875	13,875		
1,826,761	**1,824,815**	**2,217,060**		**TOTAL EXPENDITURES**	**2,025,156**	**2,269,285**		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				EXPENDITURES				
				PERSONAL SERVICES				
476,623	501,220	618,772	6101100	SALARIES	579,878	632,597		
36,239	32,853	0	6102001	PART TIME & SEASONAL SALARIES	0	0		
4,099	3,265	3,789	6103012	OVERTIME, CITY EMPLOYEES	4,356	4,494		
38,176	39,684	47,626	6105011	FICA/MEDICARE	42,558	48,737		
49,641	34,555	61,003	6105012	WORKERS' COMP	22,719	26,448		
200	3,615	3,000	6105013	UNEMPLOYMENT REIMBURSEMENT	0	3,000		
1,996	2,075	2,385	6105014	OR PAID FAMILY LEAVE	2,225	2,548		
143,859	148,394	195,243	6106011	MEDICAL & DENTAL INSURANCE	204,954	218,393		
299	280	314	6106012	LIFE INSURANCE	310	324		
976	925	1,152	6106013	LONG-TERM DISABILITY INS.	1,153	1,210		
106,296	105,720	163,757	6106014	RETIREMENT	135,598	167,592		
858,406	872,587	1,097,041		TOTAL PERSONAL SERVICES	993,751	1,105,343		
				MATERIALS & SERVICES				
55,317	22,891	42,200	6201119	MISC. CONTRACTED SERVICES	22,000	44,700		
473	0	0	6201152	LEGAL SERVICES	0	0		
26,535	19,426	22,675	6201153	GEOGRAPHICAL INFO SYS SUPPORT	23,784	26,549		
395	1,185	800	6202099	MISC. PERMITS	1,500	1,300		
15,118	19,892	16,200	6202110	INFORMATION TECHNOLOGY SUPP	16,200	16,200		
21,682	25,347	29,338	6203001	ELECTRIC POWER	24,000	26,000		
1,145	999	1,307	6203010	NATURAL GAS	1,200	1,307		
14,850	44,982	48,000	6203015	GARBAGE DISPOSAL	45,792	48,000		
4,029	4,529	6,400	6203020	TELEPHONE	5,612	6,000		
200	2,768	0	6205002	ADVERTISING & PROMOTION	0	0		
2,666	2,696	10,300	6206002	TRAINING	5,000	8,500		
295	80	500	6206003	MEETINGS	200	250		
130	0	500	6206004	RECRUITMENT AND TESTING	5,000	5,000		
523	0	500	6206005	MEMBERSHIP & DUES	200	500		
1,211	646	5,000	6206007	SAFETY	2,000	5,000		
66,422	75,799	78,900	6209010	INSURANCE AND BONDS	75,773	65,800		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
5,391	2,183	6,000	6209030	UNIFORMS & CLOTHING	5,000	6,000		
1,809	3,109	2,000	6210001	BUILDING MAINTENANCE	2,500	3,000		
190,792	179,138	230,000	6210010	SYSTEM MAINTENANCE	200,000	215,000		
76	0	0	6211020	MAINTENANCE/LEASE-OFFICE EQUI	0	0		
0	0	49,000	6211025	EQUIPMENT (< 10,000)	10,000	49,000		
25,020	20,628	25,000	6221001	GASOLINE, FUEL, OILS	20,000	25,000		
65,930	33,391	66,898	6221013	VEHICLE REPAIR & OPERATION	47,589	50,216		
0	4,290	10,000	6222020	FERTILIZERS	3,000	10,000		
375	106	3,000	6229001	OTHER SUPPLIES	1,000	2,000		
12,600	9,983	20,000	6232002	TRANSIENT CAMP CLEANUPS	8,000	0		
6,436	6,436	6,050	6260001	EMPLOYEE WELLNESS	6,050	6,547		
519,418	480,502	680,568		TOTAL MATERIALS & SERVICES	531,400	621,869		
				CAPITAL OUTLAY				
52,255	0	0	6310101	OTHER VEHICLES	0	0		
87,072	75,554	135,000	6320201	OTHER EQUIPMENT (CAPITAL)	100,000	100,000		
189	0	0	6330301	PARK IMPROVEMENTS	0	0		
139,516	75,554	135,000		TOTAL CAPITAL OUTLAY	100,000	100,000		
				TRANSFERS				
50,470	51,984	54,063	6601111	TRANSFER TO GENERAL FUND	54,063	56,226		
50,470	51,984	54,063		TOTAL TRANSFERS	54,063	56,226		
1,567,810	**1,480,627**	**1,966,672**		**TOTAL EXPENDITURES**	**1,679,214**	**1,883,438**		
				CONTINGENCY/FUND BALANCE				
0	0	149,577	6780001	CONTINGENCIES	0	35,830		
1,847,983	1,617,574	0	6800502	UNAPPROPRIATED FUND BALANCE	1,086,774	0		
1,847,983	1,617,574	149,577		TOTAL CONTINGENCY/FUND BALANCE	1,086,774	35,830		
1,847,983	**1,617,574**	**149,577**		**TOTAL ENDING FUND BALANCE**	**1,086,774**	**35,830**		

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
270-000-PARKS CAPITAL FUND

Thursday, April 2, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				TAXES				
646,656	0	0	4105010	TRANSIENT ROOM TAX	0	0		
20,640	551,043	628,907	4105032	TRT FUNDS - PD-PARKS CAP 23 BM	618,126	611,086		
667,296	551,043	628,907		TOTAL TAXES	618,126	611,086		
				INTER-GOVERNMENTAL				
299,160	160,488	0	4302000	STATE GRANTS	0	0		
25,000	211,515	50,000	4302081	PARKS CAPITAL GRANT	42,320	0		
324,160	372,003	50,000		TOTAL INTER-GOVERNMENTAL	42,320	0		
				MISCELLANEOUS REVENUE				
74,897	142,063	75,000	4610001	INTEREST ALLOCATED	140,000	75,000		
22,524	42,318	50,000	4690501	DONATIONS	7,000	7,000		
97,421	184,381	125,000		TOTAL MISCELLANEOUS REVENUE	147,000	82,000		
				OTHER RESOURCES				
0	0	5,500,000	4801001	BOND SALES	5,600,000	0		
0	0	5,500,000		TOTAL OTHER RESOURCES	5,600,000	0		
				TRANSFERS IN				
500,000	2,750,000	0	4702111	TRANSFER FROM GENERAL FUND	0	0		
500,000	2,750,000	0		TOTAL TRANSFERS IN	0	0		
				BEGINNING FUND BALANCE				
1,607,575	2,544,827	4,342,328	4890010	BEGINNING BALANCE	4,377,324	3,157,270		
1,607,575	2,544,827	4,342,328		TOTAL BEGINNING FUND BALANCE	4,377,324	3,157,270		
3,196,452	**6,402,253**	**10,646,235**		**TOTAL RESOURCES**	**10,784,770**	**3,850,356**		
				MATERIALS & SERVICES				
0	0	0	6201155	BOND ISSUANCE COSTS	100,000	0		
0	0	0		TOTAL MATERIALS & SERVICES	100,000	0		
				CAPITAL OUTLAY				
651,625	1,997,920	8,519,561	6330301	PARK IMPROVEMENTS	6,000,000	3,268,765		
0	0	599,174	6370400	CONTINGENCY - CAPITAL	0	0		
651,625	1,997,920	9,118,735		TOTAL CAPITAL OUTLAY	6,000,000	3,268,765		

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
270-000-PARKS CAPITAL FUND

Thursday, April 2, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				DEBT SERVICE				
0	0	0	6410218	INTEREST	0	336,000		
0	0	0	6450218	PRINCIPAL	0	240,591		
0	0	0		TOTAL DEBT SERVICE	0	576,591		
				TRANSFERS				
0	0	1,500,000	6601111	TRANSFER TO GENERAL FUND	1,500,000	0		
0	27,009	27,500	6601193	TRANSFER TO % FOR ARTS	27,500	5,000		
0	27,009	1,527,500		TOTAL TRANSFERS	1,527,500	5,000		
651,625	**2,024,929**	**10,646,235**		**TOTAL EXPENDITURES**	**7,627,500**	**3,850,356**		
				CONTINGENCY/FUND BALANCE				
2,544,827	4,377,324	0	6800502	UNAPPROPRIATED FUND BALANCE	3,157,270	0		
2,544,827	4,377,324	0		TOTAL CONTINGENCY/FUND BALANCE	3,157,270	0		
2,544,827	**4,377,324**	**0**		**TOTAL ENDING FUND BALANCE**	**3,157,270**	**0**		
937,251	*1,832,498*	*-4,342,328*		*Excess of Resources over Expenditures*	*-1,220,054*	*-3,157,270*	*0*	*0*

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
271-000-PARKS SDC IMPROVEMENT FUND

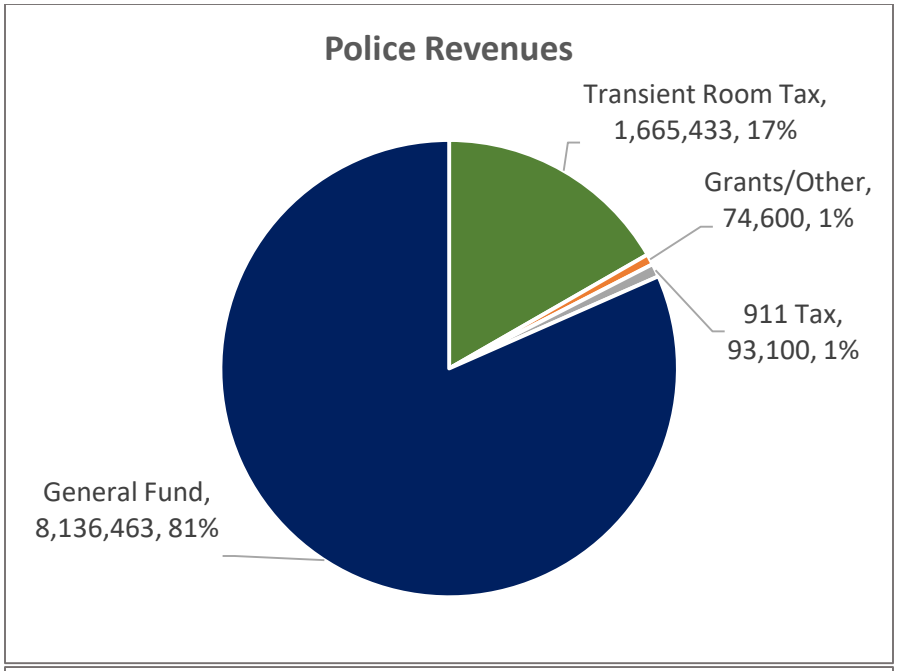
Thursday, April 2, 2026

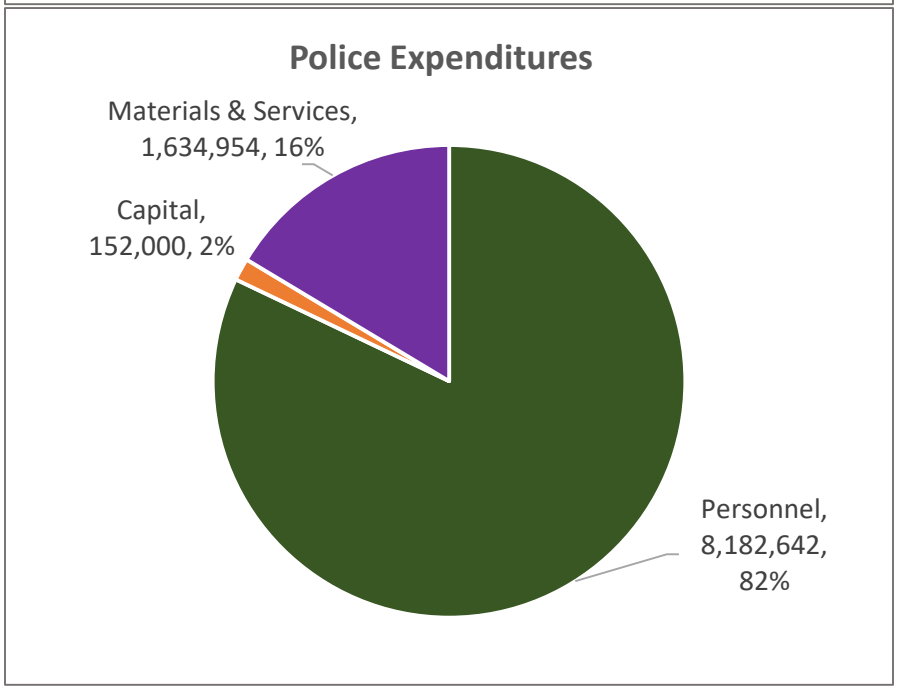
ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				CHARGES FOR SERVICES				
92,092	215,571	200,000	4404111	IMPROVEMENT FEE-INSIDE	275,000	275,000		
92,092	215,571	200,000		TOTAL CHARGES FOR SERVICES	275,000	275,000		
				INTER-GOVERNMENTAL				
8,047	8,288	8,000	4302004	MTR. VEHICLE REV. ALLOCATION	8,200	8,400		
8,047	8,288	8,000		TOTAL INTER-GOVERNMENTAL	8,200	8,400		
				MISCELLANEOUS REVENUE				
35,998	28,428	5,000	4610001	INTEREST ALLOCATED	18,000	9,000		
35,998	28,428	5,000		TOTAL MISCELLANEOUS REVENUE	18,000	9,000		
				BEGINNING FUND BALANCE				
723,525	808,879	338,532	4890010	BEGINNING BALANCE	338,532	639,732		
723,525	808,879	338,532		TOTAL BEGINNING FUND BALANCE	338,532	639,732		
859,662	**1,061,165**	**551,532**		**TOTAL RESOURCES**	**639,732**	**932,132**		
				CAPITAL OUTLAY				
50,782	722,633	551,532	6330301	PARK IMPROVEMENTS	0	932,132		
50,782	722,633	551,532		TOTAL CAPITAL OUTLAY	0	932,132		
50,782	**722,633**	**551,532**		**TOTAL EXPENDITURES**	**0**	**932,132**		
				CONTINGENCY/FUND BALANCE				
808,879	338,532	0	6800502	UNAPPROPRIATED FUND BALANCE	639,732	0		
808,879	338,532	0		TOTAL CONTINGENCY/FUND BALANCE	639,732	0		
808,879	**338,532**	**0**		**TOTAL ENDING FUND BALANCE**	**639,732**	**0**		
85,355	*-470,347*	*-338,532*		*Excess of Resources over Expenditures*	*301,200*	*-639,732*	*0*	*0*

City of Lincoln City
Parks Capital Plan
FY2026-27 Budget

	Actual	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected					
Funds 270 and 271	**FY20-21**	**FY21-22**	**FY22-23**	**FY23-24**	**FY24-25**	**FY25-26**	**FY26-27**	**FY27-28**	**FY28-29**	**FY29-30**	**FY30-31**	**FY31-32**	
REVENUES													
Grants / Donations													
State Grant Bill 5202			1,000,000										
OR Parks & Rec Grant				249,160	160,488								
Oregon Community Foundation					100,000								
Other Capital Grants				75,000	111,515	42,320	0						
Donations			2,065	22,524	42,318	7,000	7,000						
Debt Financing (10 year term, 6% interest)						5,600,000	0						
Other Revenue													
Transient Room Tax				667,296	551,043	618,126	611,086	632,474	654,611	677,522	701,235	725,778	*3.5%*
MOTOR VEHICLE TAX	6,571	7,672	7,944	8,047	8,288	8,200	8,400	8,694	8,998	9,313	9,639	9,977	*3.5%*
SDC FEES	149,231	153,509	201,152	92,092	215,571	275,000	275,000	284,625	294,587	304,897	315,569	326,614	*3.5%*
MISCELLANEOUS	11,215	7,593	65,944	110,895	170,490	158,000	84,000	86,940	89,983	93,132	96,392	99,766	*3.5%*
TRANSFER FROM GF	-	-	-	500,000	2,750,000	0	0						
TOTAL REVENUE	167,016	168,774	1,277,104	1,725,014	4,109,712	6,708,646	985,486	1,012,733	1,048,179	1,084,865	1,122,835	1,162,134	
					0								
EXPENDITURES													
Bond Issuance Costs						100,000							
Capital	421,916	126,350	149,970	702,408	2,720,553	6,000,000	4,200,897						
Debt Financing (10 year term, 4% interest)							576,591	576,591	576,591	576,591	576,591	576,591	
Transfer to General Fund						1,500,000							
TRF TO % FOR ARTS					27,009	27,500	5,000						
CHANGE TO FUND BALANCE	**-254,900**	**42,424**	**1,127,134**	**1,022,606**	**1,362,150**	**-918,854**	**-3,797,002**	**436,142**	**471,588**	**508,274**	**546,244**	**585,543**	
BEGINNING BALANCE	1,416,441	1,161,541	1,203,965	2,331,100	3,353,706	4,715,856	3,797,002	0	436,142	907,730	1,416,004	1,962,248	
ENDING FUND BALANCE	**1,161,541**	**1,203,965**	**2,331,100**	**3,353,706**	**4,715,856**	**3,797,002**	**0**	**436,142**	**907,730**	**1,416,004**	**1,962,248**	**2,547,792**	
Balance from bequeathment	*558,200*	*561,326*	*583,779*	*607,130*	*631,415*	*631,415*	0						

Capital							
Dog Park		35,354					
Sandcastle Playground Replacement				0	114,979	410,000	
Schooner Creek Park - land	421,916						
Schooner Creek Park - Survey, Plans, Phase I		90,996	149,970	702,408	1,897,592		
Schooner Creek Park Phase II					707,981	4,222,829	
Schooner Creek Park Phase III						1,299,103	4,200,897
Schooner Creek Park Brownfield						68,068	
	421,916	126,350	149,970	702,408	2,720,553	6,000,000	4,200,897





Police Services at a Glance

Police Services consist of Police and 911 Dispatch.

The Budget includes the following:

- Request for the purchase of one replacement Patrol vehicle.
- Request for the purchase of one replacement Polaris UTV beach vehicle.
- Request for replacement patrol canine
- Request to replace aged out equipment such as ballistic shields, ballistic helmets, patrol rifle barrel assemblies & other aged out equipment

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				POLICE				
				PERSONAL SERVICES				
2,860,768	3,051,478	3,684,201	6101100	SALARIES	3,456,933	3,743,124		
289,779	335,340	283,093	6103012	OVERTIME	426,877	320,564		
235,420	254,437	303,498	6105011	FICA/MEDICARE	295,179	310,872		
79,262	99,930	159,936	6105012	WORKERS' COMP	139,888	163,494		
12,152	13,303	14,755	6105014	OR PAID FAMILY LEAVE	14,858	16,255		
632,412	657,250	823,144	6106011	MEDICAL & DENTAL INSURANCE	719,795	845,402		
1,354	1,358	1,295	6106012	LIFE INSURANCE	1,343	1,353		
4,685	4,596	7,339	6106013	LONG-TERM DISABILITY INS.	5,202	7,721		
707,227	794,287	1,180,294	6106014	RETIREMENT	1,102,271	1,194,324		
0	0	5,000	6107011	PAID VACATION POLICE	5,000	5,000		
11,000	25,000	30,000	6108001	RELOCATION ALLOW/HIRING BONU	30,500	30,500		
4,834,057	5,236,979	6,492,555		TOTAL PERSONAL SERVICES	6,197,846	6,638,609		
				MATERIALS & SERVICES				
65,989	79,557	86,654	6201119	MISC. CONTRACTED SERVICES	98,654	88,746		
10,647	0	0	6201150	LEGAL SETTLEMENTS	0	0		
6,950	23,004	15,000	6201152	LEGAL SERVICES	27,240	15,000		
3,030	2,218	2,589	6201153	GEOGRAPHICAL INFO SYS SUPPORT	2,716	3,031		
22,049	34,252	50,038	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	43,050	47,450		
151,175	198,917	162,000	6202110	INFORMATION TECHNOLOGY SUPP	162,000	162,000		
28,486	31,532	35,000	6203001	ELECTRIC POWER	35,000	35,000		
124	276	300	6203010	NATURAL GAS	300	300		
2,208	3,804	6,500	6203015	GARBAGE DISPOSAL	6,500	6,500		
39,993	28,089	29,969	6203020	TELEPHONE	27,000	29,900		
1,427	2,836	2,800	6203022	POLICE OPERATIONAL GRANTS	2,800	47,377		
0	149	0	6205002	ADVERTISING & PROMOTION	298	0		
4,381	2,738	5,800	6205003	PRINTING	5,800	5,800		
51,035	41,363	50,000	6206002	TRAINING	40,000	61,472		
215	583	350	6206003	MEETINGS	450	500		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
5,321	6,266	7,725	6206005	MEMBERSHIP & DUES	7,500	8,170		
1,000	298	1,700	6206006	BOOKS AND PERIODICALS	1,700	1,700		
7,205	4,691	7,680	6206007	SAFETY	7,600	9,130		
9,320	4,781	7,000	6207007	COMMUNITY POLICING PROGRAMS	7,000	7,300		
2,441	2,363	3,000	6209001	POSTAGE, SHIPPING, METER LEASE	3,000	3,200		
203,121	223,593	229,000	6209010	INSURANCE AND BONDS	275,372	256,100		
0	146	2,000	6209020	NATURAL DISASTER EMERGENCY	1,000	1,500		
43,673	44,803	43,500	6209030	UNIFORMS & CLOTHING	43,500	54,500		
32,930	27,212	23,600	6210001	BUILDING MAINTENANCE	85,000	61,000		
0	12,646	0	6210010	SYSTEM MAINTENANCE	669	0		
-1,702	0	0	6211001	RADIO COMMUNICATION	0	0		
4,663	41,765	5,250	6211005	FIREARMS/RANGE MANAGEMENT	5,250	78,500		
1,988	1,937	3,000	6211020	MAINTENANCE/LEASE-OFFICE EQUI	3,000	3,000		
21,507	17,806	7,500	6211025	EQUIPMENT (< 10,000)	7,500	23,915		
73,232	61,090	69,000	6221001	GASOLINE, FUEL, OILS	65,000	69,000		
138,250	164,659	124,559	6221013	VEHICLE REPAIR & OPERATION	151,615	159,985		
11,454	11,147	11,500	6222050	AMMUNITION	11,500	11,500		
622	2,522	10,075	6225001	CODE ENFORCEMENT EXPENSE	10,000	10,075		
5,083	4,996	12,500	6225002	INVESTIGATIVE EXPENSE	12,500	12,300		
6,850	4,451	5,000	6225004	K-9 PROGRAM EXPENSE	3,500	17,000		
28,749	36,310	30,000	6229001	OTHER SUPPLIES	30,000	30,000		
54	3,482	3,000	6231094	DARE SUPPLIES	3,000	3,000		
0	0	0	6231215	EMERGENCY SERVICES PROGRAM	0	0		
11,511	13,666	13,770	6260001	EMPLOYEE WELLNESS	13,770	7,664		
994,983	1,139,948	1,067,359		TOTAL MATERIALS & SERVICES	1,200,784	1,331,615		
				CAPITAL OUTLAY				
287,972	143,163	197,571	6310001	AUTOMOBILES	197,571	152,000		
0	14,034	0	6320201	OTHER EQUIPMENT (CAPITAL)	0	0		
57,422	0	0	6322101	SOFTWARE, WEBSITES, APPS	0	0		
345,395	157,197	197,571		TOTAL CAPITAL OUTLAY	197,571	152,000		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				DEBT SERVICE				
478	0	0	6412019	INTEREST PMTS - CAPITAL LEASE	0	0		
19,993	0	0	6412096	INTEREST PMTS - SBITA	0	0		
2,815	0	0	6452019	PRINCIPAL PMTS - CAPITAL LEASE	0	0		
25,013	0	0	6452096	PRINCIPAL PMTS- SBITA	0	0		
48,299	0	0		TOTAL DEBT SERVICE	0	0		
6,222,733	**6,534,125**	**7,757,485**		**TOTAL EXPENDITURES**	**7,596,201**	**8,122,224**		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				DISPATCH CENTER				
				PERSONAL SERVICES				
662,451	676,909	845,078	6101100	SALARIES	658,931	835,888		
105,157	130,639	115,036	6103012	OVERTIME, CITY EMPLOYEES	138,289	120,400		
56,543	59,819	73,448	6105011	FICA/MEDICARE	61,536	73,156		
1,107	801	1,006	6105012	WORKERS' COMP	951	1,002		
2,957	3,128	3,567	6105014	OR PAID FAMILY LEAVE	2,686	3,825		
176,532	162,599	215,965	6106011	MEDICAL & DENTAL INSURANCE	142,605	254,744		
351	324	370	6106012	LIFE INSURANCE	248	381		
1,296	1,191	1,777	6106013	LONG-TERM DISABILITY INS.	1,198	1,817		
165,209	164,635	252,234	6106014	RETIREMENT	200,017	251,320		
0	0	1,500	6107012	PAID VACATION DISPATCHER	1,500	1,500		
0	0	0	6108001	RELOCATION ALLOW/HIRING BONU	3,635	0		
1,171,603	1,200,044	1,509,981		TOTAL PERSONAL SERVICES	1,211,596	1,544,033		
				MATERIALS & SERVICES				
700	13,378	9,500	6201119	MISC. CONTRACTED SERVICES	5,000	3,000		
1,595	1,167	1,363	6201153	GEOGRAPHICAL INFO SYS SUPPORT	1,429	1,595		
22,713	14,949	19,660	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	22,713	29,410		
60,471	79,568	64,800	6202110	INFORMATION TECHNOLOGY SUPP	64,800	64,800		
207	10,522	12,750	6203020	TELEPHONE	12,750	12,750		
9,074	6,244	16,920	6206002	TRAINING	9,500	17,100		
0	303	100	6206003	MEETINGS	100	100		
0	0	750	6206004	RECRUITMENT AND TESTING (091)	750	750		
352	265	600	6206005	MEMBERSHIP & DUES	200	600		
0	0	100	6206006	BOOKS AND PERIODICALS	0	100		
0	0	680	6206007	SAFETY	0	680		
6,791	7,055	7,300	6209010	INSURANCE AND BONDS	8,012	7,700		
0	279	1,000	6209020	NATURAL DISASTER EMERGENCY	0	1,000		
0	0	0	6209030	UNIFORMS & CLOTHING	0	5,000		
12,843	13,335	29,300	6211001	RADIO COMMUNICATION	18,000	48,663		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
35,957	37,812	39,761	6211002	RECORDS MANAGEMENT (R.A.I.N.)	39,761	44,541		
2,055	2,209	2,700	6211003	LOGGING RECORDER MAINT	2,700	2,700		
45,680	48,790	54,520	6211004	COMPUTER AIDED DISPATCH (CAD)	54,520	58,850		
7,164	0	13,000	6211025	EQUIPMENT (< 10,000)	13,000	0		
2,309	1,095	3,000	6229001	OTHER SUPPLIES	2,500	4,000		
3,484	3,484	3,074	6260001	EMPLOYEE WELLNESS	3,074	0		
211,394	240,454	280,878		TOTAL MATERIALS & SERVICES	258,809	303,339		
				CAPITAL OUTLAY				
26,808	31,779	0	6320201	OTHER EQUIPMENT (CAPITAL)	0	0		
26,808	31,779	0		TOTAL CAPITAL OUTLAY	0	0		
1,409,805	**1,472,277**	**1,790,859**		**TOTAL EXPENDITURES**	**1,470,405**	**1,847,372**		

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
111-038-CITY ATTORNEY

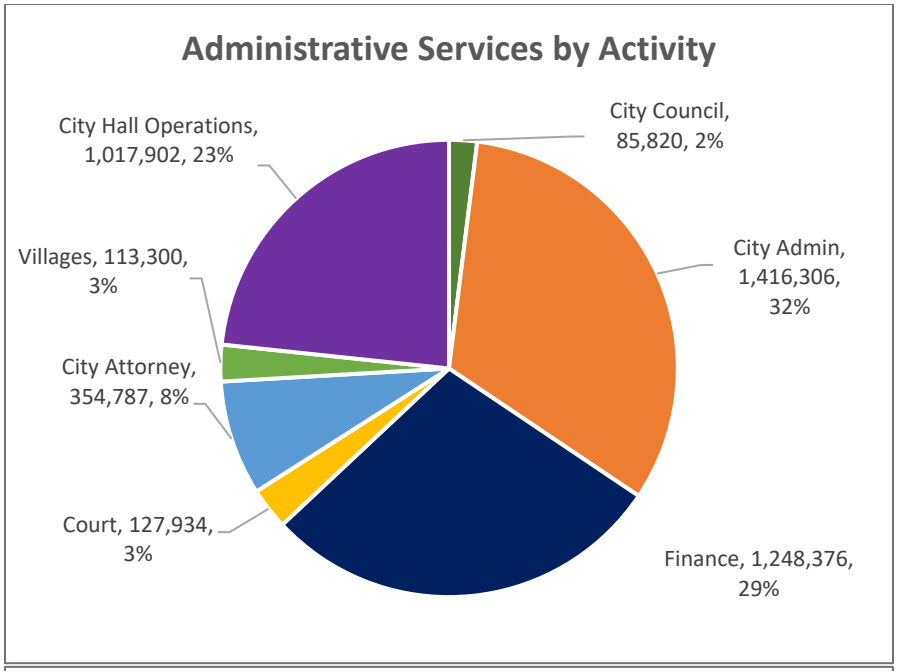
Tuesday, April 7, 2026

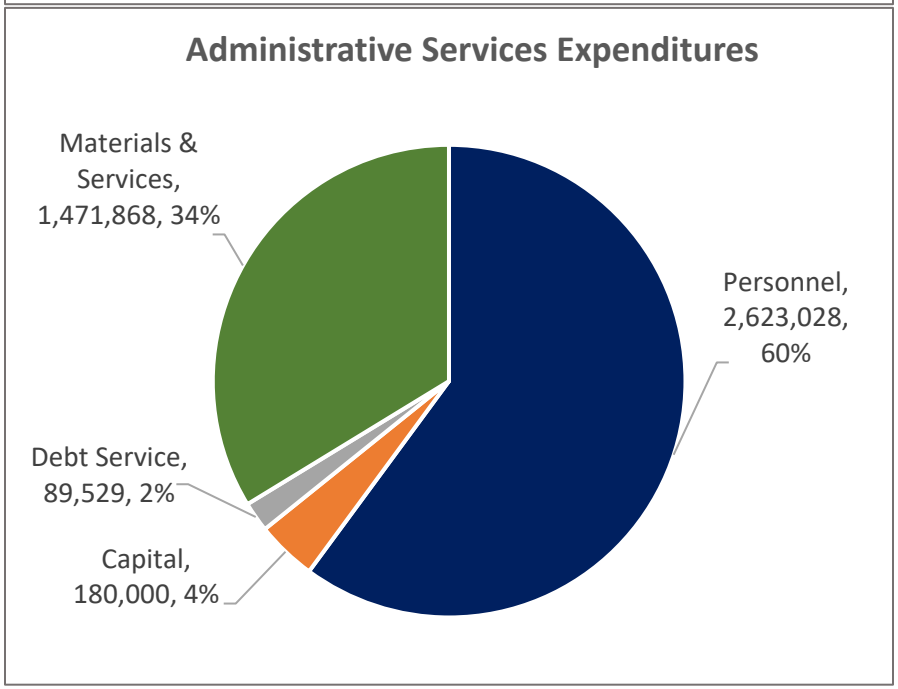
ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				CITY ATTORNEY				
				PERSONAL SERVICES				
128,598	145,626	155,190	6101100	SALARIES	157,575	159,844		
0	0	46,693	6102001	PART TIME & SEASONAL SALARIES	0	46,100		
9,075	10,927	15,434	6105011	FICA/MEDICARE	11,772	15,755		
60	154	212	6105012	WORKERS' COMP	140	216		
357	571	774	6105014	OR PAID FAMILY LEAVE	614	824		
5,291	20,234	22,213	6106011	MEDICAL & DENTAL INSURANCE	22,218	35,192		
13	38	37	6106012	LIFE INSURANCE	37	76		
52	148	287	6106013	LONG-TERM DISABILITY INS.	161	391		
21,263	17,747	52,510	6106014	RETIREMENT	40,832	53,567		
164,708	195,445	293,350		TOTAL PERSONAL SERVICES	233,349	311,965		
				MATERIALS & SERVICES				
4,637	4,548	6,000	6201119	MISC. CONTRACTED SERVICES	5,000	5,000		
71,994	4,215	15,000	6201152	LEGAL SERVICES	15,000	5,000		
5,103	3,736	4,361	6201153	GEOGRAPHICAL INFO SYS SUPPORT	4,574	5,106		
5,796	474	1,000	6201201	REFERENCE BOOKS / MATERIALS	0	1,000		
15,118	19,892	16,200	6202110	INFORMATION TECHNOLOGY SUPP	16,200	16,200		
41	485	720	6203020	TELEPHONE	475	475		
375	4,429	5,000	6206002	TRAINING	2,000	5,000		
0	20	0	6206003	MEETINGS	0	0		
0	2,961	3,000	6206005	MEMBERSHIP & DUES	3,000	3,041		
1,865	0	0	6211025	EQUIPMENT (< 10,000)	0	0		
284	0	2,000	6229001	OTHER SUPPLIES	0	2,000		
409	0	760	6260001	EMPLOYEE WELLNESS	760	0		
105,621	40,760	54,041		TOTAL MATERIALS & SERVICES	47,009	42,822		
270,329	**236,205**	**347,391**		**TOTAL EXPENDITURES**	**280,358**	**354,787**		

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
465-000-PROPERTY ABATEMENT

Tuesday, April 7, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				MISCELLANEOUS REVENUE				
2,369	11,361	9,500	4610001	INTEREST ALLOCATED	7,600	7,000		
2,369	11,361	9,500		TOTAL MISCELLANEOUS REVENUE	7,600	7,000		
				TRANSFERS IN				
200,000	0	0	4702111	TRANSFER FROM GENERAL FUND	0	0		
200,000	0	0		TOTAL TRANSFERS IN	0	0		
				BEGINNING FUND BALANCE				
30,207	232,576	242,992	4890010	BEGINNING BALANCE	237,299	14,649		
30,207	232,576	242,992		TOTAL BEGINNING FUND BALANCE	237,299	14,649		
232,576	**243,937**	**252,492**		**TOTAL RESOURCES**	**244,899**	**21,649**		
				MATERIALS & SERVICES				
0	6,638	252,492	6210020	PROPERTY ABATEMENT	230,250	0		
0	6,638	252,492		TOTAL MATERIALS & SERVICES	230,250	0		
0	**6,638**	**252,492**		**TOTAL EXPENDITURES**	**230,250**	**0**		
				CONTINGENCY/FUND BALANCE				
0	0	0	6780001	CONTINGENCIES	0	21,649		
232,576	237,299	0	6800502	UNAPPROPRIATED FUND BALANCE	14,649	0		
232,576	237,299	0		TOTAL CONTINGENCY/FUND BALANCE	14,649	21,649		
232,576	**237,299**	**0**		**TOTAL ENDING FUND BALANCE**	**14,649**	**21,649**		
202,369	*4,724*	*-242,992*		*Excess of Resources over Expenditures*	*-222,650*	*7,000*	*0*	*0*





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:
  - $50,000 for fireworks show
  - $46,300 of software costs: Dropbox, Archive Social Media, eScribe Agenda Management, Citizen Notification, Granicus Engagement HQ, Granicus Website, and Kronos HR.
  - $35,000 for Strategic Plan
  - $5,000 for Climate Action Plan Feasibility
- Finance includes $60,000 for transient room tax auditing
- Municipal Court revenues are proposed at $192,100
- City Attorney budget reduction of $4,186 in Material Services.
- City Hall Operations includes:
  - $35,000 local bus subsidy
  - $26,194 Membership dues for OR Cascade West Council of Government, League of OR Cities, and Lane Council of Governments
  - $130,000 generator for fuel station
  - $200,000 for outside agency contributions
  - $100,000 for county permanent seasonal no barrier shelter

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
111-011-CITY COUNCIL

Tuesday, April 7, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				CITY COUNCIL				
				MATERIALS & SERVICES				
1,354	1,967	2,500	6201119	MISC. CONTRACTED SERVICES	2,200	2,500		
11,813	30,344	170,000	6201152	LEGAL SERVICES	150,000	30,000		
15,118	19,892	16,200	6202110	INFORMATION TECHNOLOGY SUPP	16,200	16,200		
490	449	600	6203021	TELECOMMUNICATIONS	250	600		
961	96	0	6205003	PRINTING	0	0		
7,933	15,685	26,000	6206002	TRAINING	17,000	26,000		
1,218	3,916	4,500	6206003	MEETINGS	2,000	2,500		
1,476	2,039	2,150	6206005	MEMBERSHIP & DUES	2,150	5,020		
0	14	0	6209001	POSTAGE, SHIPPING, METER LEASE	0	0		
192	150	18,000	6229001	OTHER SUPPLIES	14,000	3,000		
40,556	74,551	239,950		TOTAL MATERIALS & SERVICES	203,800	85,820		
40,556	**74,551**	**239,950**		**TOTAL EXPENDITURES**	**203,800**	**85,820**		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				CITY ADMINISTRATION				
				PERSONAL SERVICES				
586,196	672,792	715,264	6101100	SALARIES	668,011	714,405		
1,488	26,422	35,530	6102001	PART TIME & SEASONAL SALARIES	40,714	40,363		
0	0	0	6103012	OVERTIME, CITY EMPLOYEES	0	377		
44,089	52,501	57,436	6105011	FICA/MEDICARE	52,807	57,769		
843	840	787	6105012	WORKERS' COMP	839	791		
2,243	2,745	2,877	6105014	OR PAID FAMILY LEAVE	2,751	3,021		
77,688	90,874	110,111	6106011	MEDICAL & DENTAL INSURANCE	95,284	115,336		
231	248	259	6106012	LIFE INSURANCE	251	267		
887	907	1,389	6106013	LONG-TERM DISABILITY INS.	1,014	1,435		
121,703	143,989	197,374	6106014	RETIREMENT	171,470	198,567		
0	1,500	0	6108001	RELOCATION ALLOW/HIRING BONU	3,000	0		
835,368	992,817	1,121,027		TOTAL PERSONAL SERVICES	1,036,141	1,132,331		
				MATERIALS & SERVICES				
27,633	62,781	31,000	6201119	MISC. CONTRACTED SERVICES	31,000	110,000		
473	2,633	7,500	6201152	LEGAL SERVICES	18,000	9,500		
6,060	4,436	5,178	6201153	GEOGRAPHICAL INFO SYS SUPPORT	5,431	6,063		
13,854	68,134	58,940	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	45,000	46,300		
45,353	59,675	48,600	6202110	INFORMATION TECHNOLOGY SUPP	48,600	48,600		
3,693	3,282	3,900	6203020	TELEPHONE	3,800	4,200		
205	0	0	6205001	LEGAL NOTICES	18	0		
10,035	15,291	20,000	6206002	TRAINING	15,000	43,200		
2,228	2,362	2,000	6206003	MEETINGS	1,500	1,200		
0	0	15,000	6206004	RECRUITMENT AND TESTING (091)	0	0		
3,321	1,787	3,760	6206005	MEMBERSHIP & DUES	3,760	5,830		
109	90	0	6206006	BOOKS AND PERIODICALS	0	0		
28	43	0	6209001	POSTAGE, SHIPPING, METER LEASE	45	0		
2,041	1,870	2,700	6211020	MAINTENANCE/LEASE-OFFICE EQUI	3,000	3,000		
760	2,105	0	6211025	EQUIPMENT (< 10,000)	170	0		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
3,781	3,478	5,000	6229001	OTHER SUPPLIES	3,500	4,500		
2,024	2,024	2,813	6260001	EMPLOYEE WELLNESS	2,813	1,582		
121,596	229,990	206,391		TOTAL MATERIALS & SERVICES	181,637	283,975		
				CAPITAL OUTLAY				
74,845	0	0	6322101	SOFTWARE, WEBSITES, APPS	0	0		
74,845	0	0		TOTAL CAPITAL OUTLAY	0	0		
				DEBT SERVICE				
4,132	0	0	6412096	INTEREST PMTS - SBITA	0	0		
5,007	0	0	6452096	PRINCIPAL PMTS- SBITA	0	0		
9,139	0	0		TOTAL DEBT SERVICE	0	0		
1,040,948	**1,222,808**	**1,327,418**		**TOTAL EXPENDITURES**	**1,217,778**	**1,416,306**		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				FINANCE				
				PERSONAL SERVICES				
475,528	535,520	566,071	6101100	SALARIES	585,535	596,487		
0	886	0	6102001	PART TIME & SEASONAL SALARIES	0	0		
976	826	1,694	6103012	OVERTIME, CITY EMPLOYEES	1,070	1,693		
34,979	39,824	43,434	6105011	FICA/MEDICARE	43,598	45,761		
1,204	848	859	6105012	WORKERS' COMP	915	902		
1,901	2,175	2,175	6105014	OR PAID FAMILY LEAVE	2,760	2,393		
89,939	92,987	98,086	6106011	MEDICAL & DENTAL INSURANCE	96,769	103,147		
224	234	222	6106012	LIFE INSURANCE	223	229		
837	854	1,050	6106013	LONG-TERM DISABILITY INS.	908	1,137		
107,962	115,039	150,767	6106014	RETIREMENT	151,932	158,770		
713,550	789,193	864,358		TOTAL PERSONAL SERVICES	883,710	910,519		
				MATERIALS & SERVICES				
6,816	5,219	6,850	6201119	MISC. CONTRACTED SERVICES	7,080	7,850		
84,353	96,935	104,250	6201151	AUDITING	104,250	92,500		
0	260	0	6201152	LEGAL SERVICES	660	1,000		
2,073	1,518	1,771	6201153	GEOGRAPHICAL INFO SYS SUPPORT	1,858	2,074		
48,658	0	60,000	6201171	TRANSIENT ROOM TAX REVIEWS	0	60,000		
61,588	66,004	73,880	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	76,575	78,033		
64,250	84,540	68,850	6202110	INFORMATION TECHNOLOGY SUPP	68,850	68,850		
1,162	1,275	750	6203020	TELEPHONE	1,000	1,000		
14	0	0	6204010	MERCHANT FEES	0	0		
2,589	1,319	3,000	6205001	LEGAL NOTICES	2,000	3,000		
5,851	2,230	8,550	6206002	TRAINING	3,000	8,000		
2,506	1,848	0	6206003	MEETINGS	2,500	2,500		
247	125	580	6206005	MEMBERSHIP & DUES	580	580		
0	0	250	6206006	BOOKS AND PERIODICALS	0	250		
31	23	0	6209001	POSTAGE, SHIPPING, METER LEASE	100	0		
-750	0	0	6209010	INSURANCE AND BONDS	0	0		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
181	177	200	6211020	MAINTENANCE/LEASE-OFFICE EQUI	200	200		
581	1,429	2,800	6211025	EQUIPMENT (< 10,000)	0	2,500		
1,749	2,011	3,000	6221001	GASOLINE, FUEL, OILS	3,500	3,500		
4,999	1,901	5,000	6229001	OTHER SUPPLIES	3,000	4,500		
752	1,851	3,953	6260001	EMPLOYEE WELLNESS	3,953	1,520		
287,651	268,664	343,684		TOTAL MATERIALS & SERVICES	279,106	337,857		
1,001,202	**1,057,857**	**1,208,042**		**TOTAL EXPENDITURES**	**1,162,816**	**1,248,376**		

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
111-036-MUNICIPAL COURT

Tuesday, April 7, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				MUNICIPAL COURT				
				PERSONAL SERVICES				
64,719	57,218	72,758	6102001	PART TIME & SEASONAL SALARIES	58,546	74,949		
4,781	4,174	5,566	6105011	FICA/MEDICARE	4,224	5,734		
116	64	76	6105012	WORKERS' COMP	57	79		
250	218	279	6105014	OR PAID FAMILY LEAVE	129	300		
9,082	9,698	10,596	6106011	MEDICAL & DENTAL INSURANCE	10,597	11,941		
39	38	37	6106012	LIFE INSURANCE	37	38		
101	99	93	6106013	LONG-TERM DISABILITY INS.	110	99		
13,065	11,956	18,924	6106014	RETIREMENT	15,168	19,494		
92,153	83,464	108,329		TOTAL PERSONAL SERVICES	88,868	112,634		
				MATERIALS & SERVICES				
1,544	1,292	2,000	6201119	MISC. CONTRACTED SERVICES	3,000	3,200		
7,559	9,946	8,100	6202110	INFORMATION TECHNOLOGY SUPP	8,100	8,100		
0	0	2,000	6206002	TRAINING	1,000	2,000		
0	0	500	6206005	MEMBERSHIP & DUES	500	500		
0	0	250	6206006	BOOKS AND PERIODICALS	250	250		
503	400	750	6211020	MAINTENANCE/LEASE-OFFICE EQUI	500	750		
2,337	0	0	6211025	EQUIPMENT (< 10,000)	0	0		
549	93	500	6229001	OTHER SUPPLIES	500	500		
601	601	600	6260001	EMPLOYEE WELLNESS	600	0		
13,094	12,332	14,700		TOTAL MATERIALS & SERVICES	14,450	15,300		
105,247	**95,796**	**123,029**		**TOTAL EXPENDITURES**	**103,318**	**127,934**		

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
111-046-VILLAGES DEPT

Tuesday, April 7, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				VILLAGES DEPT				
				MATERIALS & SERVICES				
0	0	0	6201119	MISC. CONTRACTED SERVICES	0	60,000		
0	0	0	6201152	LEGAL SERVICES	0	40,000		
0	0	0	6203090	PROPERTY TAX EXPENSE	0	1,200		
0	0	0	6206005	MEMBERSHIP & DUES	0	100		
0	0	0	6209010	INSURANCE AND BONDS	0	2,000		
0	0	0	6210010	SYSTEM MAINTENANCE	0	5,000		
0	0	0	6229001	OTHER SUPPLIES	0	5,000		
0	0	0		TOTAL MATERIALS & SERVICES	0	113,300		
0	**0**	**0**		**TOTAL EXPENDITURES**	**0**	**113,300**		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				CITY HALL OPERATIONS				
				PERSONAL SERVICES				
0	0	0	6101100	SALARIES	0	8		
58,803	63,587	72,259	6102001	PART TIME & SEASONAL SALARIES	74,238	79,976		
0	492	362	6103012	OVERTIME, CITY EMPLOYEES	7,500	7,555		
-7,732	-320	0	6105001	PAYROLL TAX, INS. & BENEFITS	12,152	0		
4,421	4,818	5,555	6105011	FICA/MEDICARE	5,568	6,697		
1,038	1,014	1,375	6105012	WORKERS' COMP	1,334	1,657		
21,112	-604	25,000	6105013	UNEMPLOYMENT REIMBURSEMENT	0	25,000		
231	252	278	6105014	OR PAID FAMILY LEAVE	282	350		
9,082	9,698	10,596	6106011	MEDICAL & DENTAL INSURANCE	9,963	11,363		
39	38	37	6106012	LIFE INSURANCE	37	38		
129	133	135	6106013	LONG-TERM DISABILITY INS.	158	166		
11,579	13,624	18,889	6106014	RETIREMENT	19,240	22,769		
98,702	92,731	134,486		TOTAL PERSONAL SERVICES	130,472	155,579		
				MATERIALS & SERVICES				
11,024	41,542	77,503	6201119	MISC. CONTRACTED SERVICES	44,886	45,250		
0	0	0	6201152	LEGAL SERVICES	3,486	0		
0	20,389	100,000	6201161	CULINARY CENTER	0	0		
4,170	1,766	5,000	6202001	FILING AND RECORDING FEES	5,000	5,000		
0	0	0	6202004	REAL PROPERTY TAXES	0	0		
11,786	0	7,500	6202005	ELECTION COSTS	0	8,000		
440	0	300	6202102	COMPUTER SOFTWARE/SUBSCRIPTI	0	300		
11,338	14,919	12,150	6202110	INFORMATION TECHNOLOGY SUPP	12,150	12,150		
2,828	4,107	4,500	6203001	ELECTRIC POWER	4,500	4,500		
214	253	300	6203010	NATURAL GAS	300	300		
0	208	0	6205001	LEGAL NOTICES	0	0		
951	755	0	6205003	PRINTING	0	0		
0	1,714	3,050	6206002	TRAINING	3,050	3,500		
12,255	12,517	15,000	6206003	MEETINGS	17,000	15,000		
17,367	24,025	25,875	6206004	RECRUITMENT AND TESTING	75,000	26,000		

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
28,630	27,658	27,920	6206005	MEMBERSHIP & DUES	27,920	26,194		
23,143	17,319	25,000	6209001	POSTAGE, SHIPPING, METER LEASE	23,000	25,000		
28,381	30,198	31,100	6209010	INSURANCE AND BONDS	34,603	33,400		
0	0	0	6210005	RECRUITMENT HOUSING	0	40,200		
30	28	0	6211020	MAINTENANCE/LEASE-OFFICE EQUI	25	0		
123	0	0	6211025	EQUIPMENT (< 10,000)	0	0		
6,696	7,037	12,000	6229001	OTHER SUPPLIES	10,000	12,000		
-54	0	0	6231092	LOGO AND WAYFINDING	0	0		
35,000	35,000	35,000	6231096	LOCAL BUS PROGRAM	35,000	35,000		
50,000	100,000	100,000	6231098	COUNTY/SCHOOL PARTNERSHIPS	100,000	100,000		
247,480	268,000	200,000	6231199	CONTRIBUTION OUTSIDE AGENCIES	200,000	150,000		
145,603	60,792	157,000	6231215	EMERGENCY SERVICES PROGRAM	157,000	21,000		
0	0	0	6232002	TRANSIENT CAMP CLEANUPS	0	20,000		
8,558	378	5,000	6260001	EMPLOYEE WELLNESS	5,000	5,000		
0	0	5,000	6260005	EMPLOYEE APPRECIATION	5,000	5,000		
645,963	668,606	849,198		TOTAL MATERIALS & SERVICES	762,920	592,794		
				CAPITAL OUTLAY				
16,063	0	0	6320201	OTHER EQUIPMENT (CAPITAL)	0	0		
10,841	0	130,000	6320401	EMERGENCY SERVICES CAPITAL EQ	0	180,000		
0	82,282	0	6322101	SOFTWARE, WEBSITES, APPS	0	0		
22,293	506,404	0	6340401	LAND PURCHASED	1,726,000	0		
49,197	588,686	130,000		TOTAL CAPITAL OUTLAY	1,726,000	180,000		
				DEBT SERVICE				
0	40	0	6412019	INTEREST PMTS - CAPITAL LEASE	0	0		
1,252	1,391	1,084	6412087	INTEREST PMTS - LEASE ASSET	1,084	823		
0	33,089	24,384	6412096	INTEREST PMTS - SBITA	29,897	24,515		
0	1,333	0	6452019	PRINCIPAL PMTS - CAPITAL LEASE	0	0		
2,861	2,789	3,096	6452087	PRINCIPAL PMTS - LEASE ASSET	3,096	4,401		
0	42,591	38,315	6452096	PRINCIPAL PMTS- SBITA	52,000	59,790		
4,113	81,233	66,879		TOTAL DEBT SERVICE	86,077	89,529		
797,975	**1,431,257**	**1,180,563**		**TOTAL EXPENDITURES**	**2,705,469**	**1,017,902**		

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
111-092-GENERAL FUND - TRANSFERS

Tuesday, April 7, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				GENERAL FUND - TRANSFERS				
				TRANSFERS				
104,418	107,551	179,697	6601120	TRANSFER TO LINCOLN SQ CENTER	179,697	284,049		
70,000	0	0	6601201	TRANSFER TO STREET OPER FUND	0	0		
300,500	500,000	500,000	6601205	TRANSFER TO STREET CAPITAL	500,000	0		
0	0	163,000	6601261	TRANSFER TO FACILITIES CAP FND	163,000	0		
350,000	0	0	6601262	TRANSFER TO VILLAGES FUND	0	0		
500,000	2,750,000	0	6601270	TRANSFER TO PARKS CAPITAL FUN	0	0		
200,000	0	0	6601465	TRANSFER TO PROPERTY ABATEME	0	0		
0	0	0	6602631	TRANSFER TO WORKFORCE HOUSIN	0	200,000		
0	0	0	6603100	INTERFUND LOAN TRF OUT	600,000	0		
1,524,918	3,357,551	842,697		TOTAL TRANSFERS	1,442,697	484,049		
1,524,918	**3,357,551**	**842,697**		**TOTAL EXPENDITURES**	**1,442,697**	**484,049**		
				CONTINGENCY/FUND BALANCE				
0	0	1,749,192	6780001	CONTINGENCIES	0	1,296,816		
11,740,968	9,300,081	6,000,000	6800502	UNAPPROPRIATED FUND BALANCE	7,087,933	4,000,000		
11,740,968	9,300,081	7,749,192		TOTAL CONTINGENCY/FUND BALANCE	7,087,933	5,296,816		
11,740,968	**9,300,081**	**7,749,192**		**TOTAL ENDING FUND BALANCE**	**7,087,933**	**5,296,816**		

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
263-000-POLICE BUILDING BOND

Wednesday, April 1, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				MISCELLANEOUS REVENUE				
23	0	0	4601915	ENERGY TRUST REBATES	0	0		
4,880	0	0	4610001	INTEREST ALLOCATED	0	0		
4,903	0	0		TOTAL MISCELLANEOUS REVENUE	0	0		
				BEGINNING FUND BALANCE				
215,506	0	0	4890010	BEGINNING BALANCE	0	0		
215,506	0	0		TOTAL BEGINNING FUND BALANCE	0	0		
220,409	**0**	**0**		**TOTAL RESOURCES**	**0**	**0**		
				CAPITAL OUTLAY				
168,933	0	0	6330402	PUBLIC SAFETY BUILDING	0	0		
168,933	0	0		TOTAL CAPITAL OUTLAY	0	0		
				TRANSFERS				
51,476	0	0	6601261	TRANSFER TO FACILITIES CAP FND	0	0		
51,476	0	0		TOTAL TRANSFERS	0	0		
220,409	**0**	**0**		**TOTAL EXPENDITURES**	**0**	**0**		
				CONTINGENCY/FUND BALANCE				
0	0	0	6800502		0	0		
0	0	0		TOTAL CONTINGENCY/FUND BALANCE	0	0		
0	**0**	**0**		**TOTAL ENDING FUND BALANCE**	**0**	**0**		
-215,506	*0*	*0*		*Excess of Resources over Expenditures*	*0*	*0*	*0*	*0*

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
328-000-WATER BONDS

Wednesday, April 1, 2026

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

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
262-000-VILLAGES CASCADE HEAD

Wednesday, April 1, 2026

ACTUAL FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26			ESTIMATE FY 2025-26	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2025-26
				RESOURCES				
				MISCELLANEOUS REVENUE				
7,518	24,791	25,000	4610001	INTEREST ALLOCATED	27,000	0		
7,518	24,791	25,000		TOTAL MISCELLANEOUS REVENUE	27,000	0		
				TRANSFERS IN				
350,000	0	0	4702111	TRANSFER FROM GENERAL FUND	0	0		
350,000	0	0		TOTAL TRANSFERS IN	0	0		
				BEGINNING FUND BALANCE				
164,651	509,294	514,597	4890010	BEGINNING BALANCE	530,074	0		
164,651	509,294	514,597		TOTAL BEGINNING FUND BALANCE	530,074	0		
522,169	**534,086**	**539,597**		**TOTAL RESOURCES**	**557,074**	**0**		
				MATERIALS & SERVICES				
8,738	600	60,000	6201119	MISC. CONTRACTED SERVICES	60,000	0		
1,412	455	75,000	6201152	LEGAL SERVICES	10,000	0		
969	995	1,025	6203090	PROPERTY TAX EXPENSE	1,025	0		
50	50	50	6206005	MEMBERSHIP & DUES	50	0		
1,706	1,912	2,000	6209010	INSURANCE AND BONDS	1,882	0		
0	0	5,000	6210010	SYSTEM MAINTENANCE	5,000	0		
0	0	5,000	6229001	OTHER SUPPLIES	5,000	0		
0	0	180,000	6270150	ECONOMIC DEVELOPMENT PROGR	150,000	0		
12,874	4,012	328,075		TOTAL MATERIALS & SERVICES	232,957	0		
				TRANSFERS				
0	0	0	6601111	TRANSFER TO GENERAL FUND	324,117	0		
0	0	0		TOTAL TRANSFERS	324,117	0		
12,874	**4,012**	**328,075**		**TOTAL EXPENDITURES**	**557,074**	**0**		
				CONTINGENCY/FUND BALANCE				
0	0	211,522	6780001	CONTINGENCIES- APPROPRIATED F	0	0		
0	0	211,522		TOTAL CONTINGENCY/FUND BALANCE	0	0		
0	**0**	**211,522**		**TOTAL ENDING FUND BALANCE**	**0**	**0**		

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
CITY PERSONNEL

Tuesday, March 31, 2026

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
	BUILDING INSPECTION	
0.25	Planning and Community Development Director	36,223
1.00	Senior Certified Building Permit Technician	77,914
1.25	**TOTAL BUILDING INSPECTION**	**114,136**
	CITY ADMINISTRATION	
1.00	City Manager Pro Tem	154,510
1.00	City Recorder	109,562
0.50	Deputy City Recorder	40,363
1.00	Executive Assistant to City Manager	99,365
1.00	HR Director	150,097
1.00	Human Resources Supervisor	115,025
1.00	Public Information Officer/ADA Coordinator	85,846
6.50	**TOTAL CITY ADMINISTRATION**	**754,768**
	CITY ATTORNEY	
0.50	Asst to Attorney	46,100
1.00	City Attorney	159,844
1.50	**TOTAL CITY ATTORNEY**	**205,944**
	CITY HALL OPERATIONS	
0.81	Emergency Preparedness Coordinator	79,976
0.00	Public Meeting Recordings	8
0.81	**TOTAL CITY HALL OPERATIONS**	**79,985**
	DISPATCH CENTER	
1.00	9-1-1 Dispatch Supervisor	96,328
8.00	911 Dispatcher	584,719
1.00	9-1-1 Operations Manager	154,840
10.00	**TOTAL DISPATCH CENTER**	**835,888**
	ECONOMIC DEVELOPMENT	
0.80	Economic Development Project Manager	87,650
0.50	Executive Administrative Assistant to the Director	39,064
0.50	Request FTE Increase	39,822
0.80	Urban Renewal Director	124,880
2.60	**TOTAL ECONOMIC DEVELOPMENT**	**291,417**
	FINANCE	
1.00	Accounts Receivable Lead	64,660
1.00	Accounts Receivable Manager	96,544

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
CITY PERSONNEL

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
1.00	Finance Director	159,041
1.00	Finance Manager	126,830
1.00	Payroll Administrator	80,169
1.00	Sr. Accounts Payable Clerk	69,242
6.00	**TOTAL FINANCE**	**596,487**
	LIBRARY	
1.00	Circulation Supervisor	99,365
0.50	Library Assistant I	25,328
1.56	Library Assistant II	88,866
1.81	Library Assistant III	110,171
1.00	Library Director	150,715
1.00	Outreach Services Librarian/Lead Worker	94,376
1.00	Reference Librarian	94,651
0.19	Request FTE Increase	10,652
1.00	Volunteer Services Coordinator	74,954
1.00	Youth Librarian/Lead Worker	95,598
10.06	**TOTAL LIBRARY**	**844,676**
	MUNICIPAL COURT	
0.75	Municipal Court Clerk	51,932
0.09	Municipal Judge	23,017
0.84	**TOTAL MUNICIPAL COURT**	**74,949**
	PLANNING	
1.00	Assistant Planner & Permit Technician	77,119
0.75	Planning and Community Development Director	108,668
1.00	Planning Project Manager	93,012
1.00	Senior Planner	111,202
3.75	**TOTAL PLANNING**	**390,001**
	POLICE	
1.00	Administrative Assistant & Evidence Support	73,095
1.00	Administrative Assistant (PD)	75,287
1.00	Administrative Lieutenant	154,840
0.50	Building Maintenance Worker	31,883
1.00	Code Enforcement	85,143
1.00	Community Service Officer	84,300
2.00	Detective	243,309
1.00	Evidence Technician	73,825
1.00	Executive Assistant to Chief of Police	95,506
3.00	Lateral Police Officer	298,481
1.00	Operations Lieutenant	153,458

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
CITY PERSONNEL

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
1.00	Police Chief	183,211
5.00	Police Officer	392,699
10.00	Senior Police Officer	1,125,297
5.00	Sergeant	672,790
34.50	**TOTAL POLICE**	**3,743,124**
77.81	**TOTAL GENERAL FUND**	**7,931,373**
	EXPLORE LINCOLN CITY	
1.00	Administrative Assistant - ELC	69,242
0.15	Building Maintenance Worker	9,565
1.00	Content Coordinator	66,752
1.00	ELC Director	135,444
1.00	ELC Event & Outreach Coordinator	76,973
1.00	Financial Projects Manager/Office	75,373
1.00	Marketing Manager	91,153
2.50	Visitor Center Coordinator	150,091
1.00	Visitor Center Manager	72,713
9.65	**TOTAL EXPLORE LINCOLN CITY**	**747,307**
	GEOGRAPHICAL INFO SYSTEMS	
1.00	GIS Technician	90,938
1.00	**TOTAL GEOGRAPHICAL INFO SYSTEMS**	**90,938**
	INFORMATION TECH (ISF)	
1.00	Information Technology Support Specialist	85,651
1.00	IT Director	166,097
1.00	Senior System Administrator	109,562
3.00	**TOTAL INFORMATION TECH (ISF)**	**361,310**
	LINCOLN SQ OPERATIONS	
0.35	Building Maintenance Worker	22,318
1.00	Facilities Manager--Lincoln Square	130,155
1.00	Lead Building Maintenance-Security Worker	121,305
2.35	**TOTAL LINCOLN SQ OPERATIONS**	**273,778**
	PARKS OPERATIONS	
1.00	Lead Parks Maintenance Worker	78,646
0.50	Parks & Recreation Director	75,048
1.00	Parks and Open Space Supervisor	104,985
4.00	Parks Maintenance Worker	233,808
2.00	Senior Parks Maintenance Worker	140,110

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
CITY PERSONNEL

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
8.50	**TOTAL PARKS OPERATIONS**	**632,597**
	RECREATION CENTER	
1.00	Aquatics Coordinator	58,739
1.00	Aquatics Manager	90,152
1.39	Counter Clerk - PT - Other	51,443
1.00	Custodian--Community Center	59,051
1.00	Customer Engagement Lead	57,694
1.00	Executive Assistant to the LCPR Director	80,169
1.00	Facilities Maintenance--Community Center	78,520
2.41	Lifeguards w/o PERS	79,284
2.40	Lifeguards with PERS	81,500
1.00	Member Services Specialist	69,242
0.50	Parks & Recreation Director	75,048
0.94	Recreation Assistant	35,486
1.00	Recreation Coordinator	58,802
1.98	Recreation Leader I	65,890
1.00	Recreation Manager	91,054
1.00	Recreation Superintendent	103,475
0.62	Sports Coordinator	23,285
20.24	**TOTAL RECREATION CENTER**	**1,158,834**
	SEWER UTILITY OPERATIONS	
0.30	Account Receivable Clerk I	17,095
0.40	Accounts Receivable Billing Specialist	22,965
0.33	City Engineer	43,895
0.25	Engineer	26,196
0.33	Engineering Technician II	27,775
0.33	Engineering Technician III	25,815
1.00	Lead Wastewater Collections Operator	105,226
1.00	Lead Wastewater Treatment Plant Operator	105,234
1.00	Other w/o PERS	47,840
1.00	Pre-Treatment Technician	80,490
0.66	Project Manager	63,872
0.33	Public Works Director	55,171
1.00	Pump Station Mechanic II	77,588
1.00	Wastewater Collections Operator I	84,132
1.00	Wastewater Collections Operator II	85,659
1.00	Wastewater Collections Operator III	91,951
1.00	Wastewater Operations Manager	149,842
2.00	Wastewater Treatment Plant Operator I	161,706
1.00	Wastewater Treatment Plant Operator II	86,617
14.93	**TOTAL SEWER UTILITY OPERATIONS**	**1,359,070**

CITY OF LINCOLN CITY
ANNUAL BUDGET 2026-2027
CITY PERSONNEL

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
	STREET OPERATIONS	
0.33	City Engineer	43,882
0.25	Engineer	26,203
0.33	Engineering Technician II	27,775
0.33	Engineering Technician III	25,823
1.00	Lead Streets Maintenance Worker	93,129
0.66	Project Manager	63,882
0.33	Public Works Director	55,154
3.00	Senior Streets Maintenance Worker	242,217
1.00	Streets Maintenance Worker	75,754
1.00	Streets Supervisor	114,085
8.23	**TOTAL STREET OPERATIONS**	**767,904**
	VEHICLE MAINTENANCE (ISF)	
1.00	Lead Mechanic	92,809
1.00	Mechanic	87,000
2.00	**TOTAL VEHICLE MAINTENANCE (ISF)**	**179,809**
	WATER UTILITY OPERATION	
0.45	Account Receivable Clerk I	25,643
0.60	Accounts Receivable Billing Specialist	34,448
0.33	City Engineer	43,882
0.25	Engineer	26,196
0.33	Engineering Technician II	27,783
0.33	Engineering Technician III	25,815
1.00	Lead Water Distribution & Cross Connection Back Flow Special	114,507
1.00	Lead Water Treatment Plant Operator	130,533
1.00	NEW FTE Request	80,433
0.66	Project Manager	63,882
0.50	PT Seasonal	23,920
0.33	Public Works Director	55,154
4.00	Water Distribution Operator I	291,230
1.00	Water Distribution Supervisor	126,315
1.00	Water Treatment Plant Operator I	79,599
1.00	Water Treatment Plant Operator II	84,132
1.00	Water Treatment Plant Supervisor	137,323
14.78	**TOTAL WATER UTILITY OPERATION**	**1,370,795**
84.68	**TOTAL OTHER FUNDS**	**6,942,342**
162.49	**TOTAL CITY**	**14,873,715**

City of Lincoln City

USER: jmelton

SELECTION: Custom Criteria SORTED BY: Category/Type

Active is equal to TRUE
AND Category is equal to VEHICLES

Asset Log Summary

Asset ID	Model	Budget
VEHICLES		
CAR		
103 [2018 TRANSIT CONNECT]	TRANSIT CONNECT	RECREATION
107 [15 TRANSIT CONNECT]	TRANSIT CONNECT	LIBRARY
202 [15 TRANSIT CONNECT]	TRANSIT CONNECT	LINCOLN SQUARE
426 [2025 FORD EXPLORER]	EXPLORER	W.W.T.P.
509 [14 POLICE INTERCEPTOR UTILITY]	EXPLORER	POLICE
540 [15 POLICE INTERCEPTOR UTILITY IT]	EXPLORER	LINCOLN SQUARE
544 [18 POLICE INTERCEPTOR UTILITY EVIDENCE]	EXPLORER	POLICE
545 [18 POLICE INTERCEPTOR UTILITY COURT]	EXPLORER	POLICE
546 [20 POLICE INTERCEPTOR UTILITY DET SGT WEAVER]	EXPLORER	POLICE
547 [19 POLICE INTERCEPTOR UTILITY PATROL]	EXPLORER	POLICE
549 [20 POLICE INTERCEPTOR UTILITY PATROL]	EXPLORER	POLICE
550 [20 POLICE INTERCEPTOR UTILITY HYBRID]	EXPLORER	POLICE
551 [21 POLICE INTERCEPTOR UTILITY LT HENDERSON]	EXPLORER	POLICE
552 [21 POLICE INTERCEPTOR UTILITY PATROL SGT BURKE]	EXPLORER	POLICE
554 [21 POLICE INTERCEPTOR UTILITY K9]	EXPLORER	POLICE
555 [21 POLICE INTERCEPTOR UTILITY SGT LIDEN]	EXPLORER	POLICE
558 [22 POLICE INTERCEPTOR UTILITY PATROL]	EXPLORER	POLICE
559 [2023 FORD EXPLORER CHIEF BRODERICK]	EXPLORER	POLICE
562 [23 FORD EXPLORER POLICE INTERCEPTOR]	EXPLORER	POLICE
563 [23 FORD EXPLORER POLICE INTERCEPTOR]	EXPLORER	POLICE
564 [23 FORD EXPLORER POLICE INTERCEPTOR SGT TOLZMAN]	EXPLORER	POLICE
566 [2023 FORD EXPLORER POLICE INTERCEPTOR SGT ANDERSON]	EXPLORER	POLICE
567 [24 FORD EXPLORER POLICE INTERCEPTOR]	EXPLORER	POLICE
570 [25 FORD EXPLORER POLICE INTERCEPTOR]	EXPLORER	POLICE
HEAVY TRUCK		
318 [2019 VACTOR HYDRO EXCAVATOR]	M2106	WATER DIST
420 [2020 VACTOR 2100I]	FL 114 SBA	WASTE WATER
LIFT TRUCK		
239 [2016 F550 Bucket Truck]	F550	STREET DEPT.
TRUCK		
104 [2022 F250 4X4]	F250	PARKS DEPT.
109 [2016 F150 PU]	F150	PARKS DEPT.
110 [2018 Ford F450 dump bed]	F450	PARKS DEPT.
118 [2018 CHEVROLET SILVERADO 2500]	SILVERADO	PARKS DEPT.
150 [2024 FORD F250 FLATBED RUN TRUCK]	F250	PARKS DEPT.
160 [23 F250 4x4]	F250	PARKS DEPT.
166 [2026 Ford F550 4X4 Dump Truck]	F550	PARKS DEPT.
203 [2017 Ford Explorer]	EXPLORER	LINCOLN SQUARE

Asset Log Summary

Asset ID	Model	Budget
VEHICLES		
TRUCK		
210 [2024 FORD F550 DUMP TRUCK]	F550	STREET DEPT.
238 [2015 F450 DUMP BED LANDSCAPE]	F450	STREET DEPT.
240 [2017 F150 4X2 SC]	F150	STREET DEPT.
242 [2019 RAM 2500 CREW CAB]	2500	STREET DEPT.
250 [2023 F250 4x4]	F250	STREET DEPT.
260 [2026 Ford F350 4x4 Ext Cab]	F350	STREET DEPT.
303 [16 F150 4X4 EX CAB 3.5L]	F150	WATER PLANT
307 [2018 FORD F150 4X4]	F150	WATER PLANT
308 [2026 FORD F350 4X4 EXT CAB 6.75' BED]	F350	WATER PLANT
311 [05 INTERNATIONAL 7YD DUMP]	4400	WATER DIST
315 [19 F450 SERVICE TRUCK]	F450	WATER DIST
316 [14 F150 EX CAB 4X4]	F150	WATER DIST
319 [2023 NISSAN FRONTIER KING CAB 4X4]	Frontier	WATER DIST
320 [23 F250 4X4]	F250	WATER DIST
323 [2024 NISSAN FRONTIER KING CAB]	Frontier	LINCOLN SQUARE
327 [2026 Ford F350 4x4 Ext Cab 8' bed]	F350	WATER DIST
392 [18 RAM 3500 SERVICE TRUCK]	3500	FLEET
401 [2018 Ford F550 Crane Truck]	F550	WASTE WATER
404 [2022 Ford F250 4X4]	F250	WASTE WATER
406 [2022 Ford F250 4X4]	F250	WASTE WATER
421 [2019 RAM 2500 4X4]	2500	WASTE WATER
424 [2023 TRANSIT TV VAN]	TRANSIT 150	WASTE WATER
425 [2024 FORD F350 SERVICE TRUCK]	F350	WASTE WATER
434 [2019 RANGER CREW CAB]	RANGER	WASTE WATER
516 [17 FORD F150 CREW CAB 4X4 DET BUD LANE]	F150	POLICE
517 [17 POLICE INTERCEPTOR UTILITY]	EXPLORER	POLICE
556 [2020 DODGE DURANGO K9 SNIDOW]	DURANGO	POLICE
557 [2022 NISSAN KING CAB 4X4 CSO]	Frontier	POLICE
560 [2023 Ford Transit 150]	TRANSIT 150	POLICE
561 [2023 NISSAN FRONTIER CODE ENF]	Frontier	POLICE
565 [23 Toyota 4 runner TRD]	4 RUNNER TRD	POLICE
568 [2025 Nissan Frontier Crew Cab 4x4 CSO]	Frontier	POLICE
569 [2025 Toyota 4Runner Sport Utility DET]	4 RUNNER SPORT UTILITY	POLICE

City of Lincoln City

USER: jmelton

SELECTION: Custom Criteria SORTED BY: Category/Type

Active is equal to TRUE
AND Category is equal to EQUIPMENT

Asset Log Summary

Asset ID	Model	Budget
EQUIPMENT		
AIR COMPRESSOR		
101 [IR ROTARY AIR COMPRESSOR]	R11n	FLEET
361A [AIR COMPRESSOR]	CH12.58	FLEET
ATV		
518 [2020 POLARIS RANGER CREW XP1000]	RANGER CREW R20RSE99AA	POLICE
519 [2020 POLARIS RANGER CREW XP1000]	RANGER CREW R20RSE99AA	POLICE
BACKHOE		
310 [03 JD 310SG]	310SG	WATER DIST
321 [23 John Deere 320 Backhoe]	320	WATER DIST
BLOWER		
137 [BUFFALO BLOWER]	BT-SB26	PARKS DEPT.
423 [SMOKE TESTER]		WASTE WATER
BRUSH MOWER		
127A [FLAIL MOWER HEAD]	EX30	PARKS DEPT.
213 [2024 DIAMOND BRUSHER MOWER]	20' THREE POINT	STREET DEPT.
234 [FLAIL MOWER HEAD]	EX30	STREET DEPT.
CAMERA SYSTEM		
256 [STORM DRAIN CAMERA SYSTEM]	V CAM 6	STREET DEPT.
CHEMICAL PUMP		
143 [HERBICIDE SPRAY TANK 2015]	P-530	PARKS DEPT.
261 [ROAD DEICER SPRAY SKID MODEL 205PH-5-160]	FSDEICE-300	STREET DEPT.
336 [2011 HONDA DIAPHRAGM CLORINE INJ PUMP]	Z4M-010	WATER DIST
CHIP SCHREADER		
215 [2024 BANDIT 15XP WOOD CHIPPER]	15XP	STREET DEPT.
COMPACTOR		
206 [97 RD880 WACKER ROLLER]	RD880	STREET DEPT.
226 [25 PLATE COMPACTOR]	MVC-88VTHW	STREET DEPT.
329 [2025 COMPACTOR TAMPING HAMMER]	MTX-60HD	WATER DIST
EXCAVATOR		
127 [20 YANMAR MINI EXCAVATOR]	VIO35-6A	PARKS DEPT.
209 [2024 YANMAR SV40 MINI EXCAVATOR]	SV 40	STREET DEPT.
FORKLIFT		
393 [2024 CAT FORKLIFT]	GP35N6	FLEET
FURNACE		
300 [WASTE OIL FURNACE]	XTD-300	FLEET
GENERATOR		
313 [2020 GENERAC G6500]	G0076830	WATER DIST
413 [WISPERWATT 100KW]	WISPERWATT	WASTE WATER
417 [WHISPERWATT 70KW]	TRLR85ZFH	WASTE WATER
424A [RV GENERATOR]	7FPC-010	WASTE WATER
513 [08 HONDA GENERATOR]	EU1000i	POLICE
GRADER		
138 [DR POWER GRADER]	60"	PARKS DEPT.
244 [2022 LEEBOY G700B GRADER]	G700B	STREET DEPT.
HEAVY EQUIPMENT		
402 [2022 JCB TELESKID]	3TS-8T	W.W.T.P.
HYD PUMP		
314AA [HYDRAULIC POWER UNIT]	PP518	WATER DIST
LAWN MOWER		
116 [2022 John Deere X570]	X570	PARKS DEPT.
126 [15 KUBOTA F3990 FRONT MOWER]	F3990	PARKS DEPT.
128 [17 EXMARK ZERO TURN MOWER]	RADIUS	PARKS DEPT.

Asset Log Summary

Asset ID	Model	Budget
EQUIPMENT		
LAWN MOWER		
130 [DR ALL TERRAIN MOWER]	FH451V	PARKS DEPT.
152 [2023 EXMARK STANDING MOWER]	STARIS E-SERIES	PARKS DEPT.
153 [EXMARK COMMERCIAL 21 PUSH MOWER 2021]	EXC180CKA210BC	PARKS DEPT.
154 [EXMARK COMMERCIAL 21 PUSH MOWER 2021]	EXC180CKA210BC	PARKS DEPT.
257 [EXMARK LAZER Z ZERO TURN MOWER]	LAZER Z	STREET DEPT.
304 [2022 John Deere X570]	X570	WATER PLANT
324 [HONDA PUSH MOWER]	HRC216K3HXA	WATER PLANT
435 [EXMARK ZERO TURN RIDING MOWER]	LAZER Z	W.W.T.P.
LINE PAINTER		
249 [LINE PAINTER DRIVER]		STREET DEPT.
252 [GRACO LAZER V LINE PAINTER]	LAZER V	STREET DEPT.
POWER TOOL		
223 [POLE SAW STIHL HT131Z]	HT131Z	STREET DEPT.
PRESSURE WASHER		
111 [SHOP PRESSURE WASHER]		PUBLIC WORKS
131 [PRESSURE WASHER TRUCK MOUNTED]	4000	PARKS DEPT.
245 [2022 LANDA PRESSURE WASHER]	TR-6000	STREET DEPT.
306 [PRESSURE WASHER]	PD3-27324	WATER PLANT
436 [PRESSURE WASHER]	M15782030B.5	W.W.T.P.
ROTO TILLER		
142 [ROTO TILLER]	RTR 48.30	PARKS DEPT.
SANDER		
236 [ROAD SANDER]	E2500-10	STREET DEPT.
SCARIFIER		
162 [2023 SAND PRO 5040]	5040 08745	PARKS DEPT.
237 [PAVEMENT GRINDER 8"]	SC8E	STREET DEPT.
258 [PAVEMENT SCARIFIER 10"]	SC10E	STREET DEPT.
SIGN BOARD		
123 [TRAFFIC SIGN BOARD]	PCMS-1500LP G3 STEALTH	VCB
124 [TRAFFIC SIGN BOARD]	PCMS-1500LP G3 STEALTH	VCB
125 [TRAFFIC SIGN BOARD]	PCMS-1500LP G3 STEALTH	VCB
SNOW PLOW		
250A [SNOW PLOW]	SUPER BLADE	STREET DEPT.
SPREADER		
129 [2017 Triumph Spreader Sprayer]	C1C	PARKS DEPT.
SWEEPER		
259 ISUZU [2024 Isuzu NQR Chassis]	NQR A4	STREET DEPT.
259 SCHWARZE [SCHWARZE SWEEPER]	QSF 2.8	STREET DEPT.
TRACTOR		
132 [KUBOTA L2502HST TRACTOR FRONT LOADER]	L2502HST	PARKS DEPT.
212 [2024 JOHN DEERE]	6110M	STREET DEPT.
325 [15 COMPACT UTILITY TRACTOR]	1025R	WATER PLANT
TRAILER		
115 [2019 SPLIT DECK TILT TRAILER]	SF204T-14K	PARKS DEPT.
139 [2026 UTILITY TRAILER]	DBX58-3KR	PARKS DEPT.
145 [21 UTILITY TRAILER ALUM 7X12]	SS-ATV-712-SA	PARKS DEPT.
146 [20 UTILITY TRAILER ALUM 6x10]	SS-SS-610-SA	PARKS DEPT.
147 [6X12 TANDEM CARGO TRAILER]	PATRIOT	VCB
148 [2024 FABFORM TILT TRAILER]	SF204T-14K	PARKS DEPT.
149 [07 UTILITY TRAILER ALUM]	EZ-UT510SA	PARKS DEPT.
243 [2021 SPLIT DECK TILT TRAILER]	SF204T-14K	STREET DEPT.
251 [2023 5'X10' single axle paint trailer]	DBX510-3KR	STREET DEPT.
322 [2024 FLATBED TRAILER 14']	FLR714-5KR	WATER PLANT
326 [2023 UTILITY TRAILER 5X8]	DBX58-3KR	WATER PLANT
340 [EXPRESS WATER WAGON]		WATER DEPT
507 [08 RADAR TRAILER]	FD-306 REV A	POLICE
UTV		

Asset Log Summary

Asset ID	Model	Budget
EQUIPMENT		
UTV		
120 [11 GATOR UTILITY VEHICLE]	GATOR CX	PARKS DEPT.
135 [2022 KUBOTA RTV X1100]	RTV-X1100C	PARKS DEPT.
144 [2019 TORO WORKMAN HDX]	07390	PARKS DEPT.
161 [2023 GATOR XUV]	XUV590M	PARKS DEPT.
514 [07 KUBOTA RTV]	RTV 1100	W.W.T.P.
515 [13 POLARIS RANGER 800 EFI]	RANGER RGR-13, 800 EFI MID	POLICE
VACTOR		
328 [2025 Mini Vac Skid Mounted]	PV150-D1W-S	WATER DIST
WATER PUMPS		
228 [DEICER SPRAYER]	D1300PU	STREET DEPT.
337 [TRASH PUMP 610GPM]	123TP4-1	WATER DIST
338 [TRASH PUMP 300GPM]		WATER DIST
339 [TRASH PUMP]		WATER DIST
418 [2015 GODWIN TRASH PUMP]	N32-9233	WASTE WATER
419 [HONDA TRASH PUMP]	WT30X	WASTE WATER