

CITY OF LINCOLN CITY

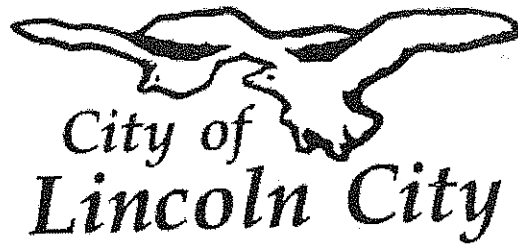


ADOPTED BUDGET

2007 - 2008

2007/2008 BUDGET MESSAGE

April 23, 2007



Budget Committee:

Enclosed is the 2007/2008 Proposed Budget. The purpose of this message is to place the proposal in the context of the issues facing the City and highlight the major changes. Our government must respond to changes in revenue, growth, demand for services, community needs, problems, economy, technology, etc. The instruments of change are many, including the policies of the City Council, long range capital plans, day-to-day decisions of management, hiring practices, and perhaps most important, the annual budget.

OVERVIEW

For the last six years, the General Fund has occupied most of our concern and discussion, although last year, more emphasis was placed on the Wastewater Fund, and the implications of funding the new wastewater treatment plant. For six years, the General Fund has been operating under a financial plan that was developed to overcome the impacts of property tax limitations resulting in our largest revenue source not pacing inflation plus growth. The plan called for an initial reduction in our workforce, and an increase in the TRT and business occupation tax. Subsequent moves included the west side annexations, and increases in franchise fees. Overall, the plan called for several years of building surplus, then a year or two spending that surplus while new revenue sources were considered. The plan worked much better than expected for a lot of reasons. A few reasons are:

- The statewide overhaul of the PERS retirement system, moderating health insurance;
- Great caution in adding personnel resources (until the current budget year);
- An overload on staff resulting in a delay in implementing some purchases;
- Annexations and franchise fees increase;
- Personnel vacancies in most departments;
- Increased fees from development, and now more property tax.

That plan has worked most effectively, and we did what few governments can claim; we lived below our means. As a result, the General Fund remains rock solid, at least in the short term. **There now appears to be some possibility that we can stay solvent without major cuts until critical annexations occur, then, in the longer term, until Urban Renewal sunsets in 2014. This will require that we:**

- Exercise considerable restraint with ongoing expenditures (permanent staffing);**
- Adjust our fees to near cost;**

Have a high level of compliance with regard to the payment of fees and taxes;

Arrive at a fair compensation for serving non-taxable trust properties;

Don't get any big surprises.

All of our other major funds are also fiscally rock solid though with some, our ability to make the needed investments is severely compromised. These include:

- ▣ The Wastewater Fund where the cost of the first phase plant improvements rose beyond our expectations, and we have not yet bid the next phase;
- ▣ The Water Fund where we have an obligation to build an additional storage tank, and the best location is very expensive;
- ▣ The Street Fund where the resources are only sufficient to do basic maintenance, and no major replacements, or increases in capacity.

There are some minor funds with funding issues, and those will be discussed later.

From an operations perspective, the proposal is incremental, and does not contain the level of change we saw last year. Last year, we added personnel in various funds. This was necessary after five years of not adding resources commensurate with our growth and demands for service. Last year it caught up with us, and we added 7.5 FTE's in various funds and departments. This was the single largest staffing increase ever, but was overdue, and barely enough to meet the accumulated demands. The proposed budget has some additional, though much more modest, increases in staffing.

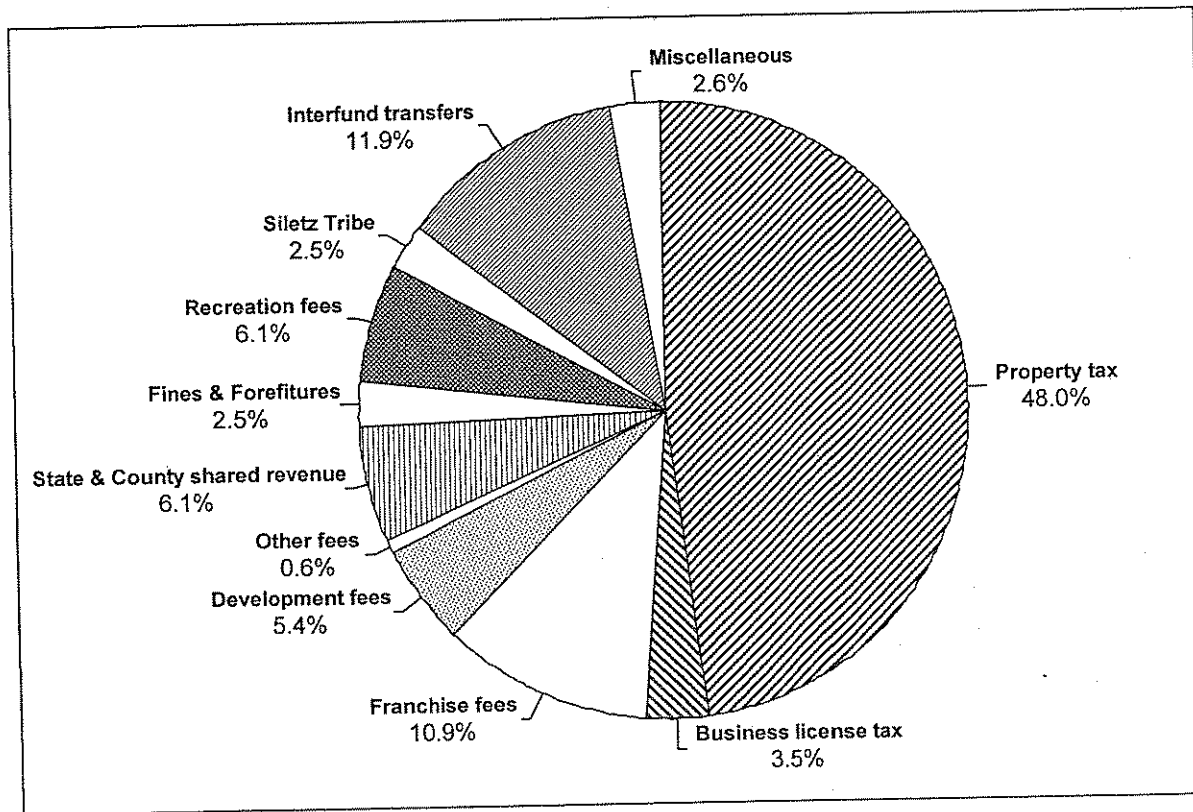
GENERAL FUND

The General Fund pays for the Library, Recreation, Planning, Municipal Court, Finance, Administration, most of Police and Dispatch, and a portion of City Attorney. Lincoln City is unusual in that there are some major operations normally in the General Fund that we treat differently. In most cities, the General Fund includes parks, streets, police, and dispatch. Because a portion of the transient room tax is dedicated to these functions, they are in separate funds. While this helps offset the impacts of visitors, it introduces constraints on how we manage our resources.

The dedication of the TRT to various functions was done by voter approval, and is not subject to the policy decisions implicit in the budget. There are no limitations on how we can spend the General Fund resources for a public purpose. That means that the General Fund can support parks, streets and police as much as you want, but the reverse is not true. Historically, we only support police and dispatch from the General Fund, not streets, or parks, or for that matter City Hall.

This forced allocation of resources has generally not been a problem for us, except in times of cut back. When that occurs, there are few places to cut. Planning operates under tight state mandates, finance and administration are needed to keep us running, and that leaves the police department, library, and recreation as the major areas that will be reduced in a shortfall. Fortunately, we no longer face that problem, at least for a few years.

GENERAL FUND REVENUES: The major resources are:



The revenues for the General Fund reflect continued growth and somewhat less conservative budgeting. An increase in many fees charged by the City is anticipated, particularly those for development review. In the last few years, development has nearly overwhelmed our Planning Department and little long range planning has been possible. This year, nearly all the expenses of the department were directly attributable to development, yet only about 70% of that was recouped. Certainly, we do not expect to recoup all of our expense, but we should be at 75% or 80%.

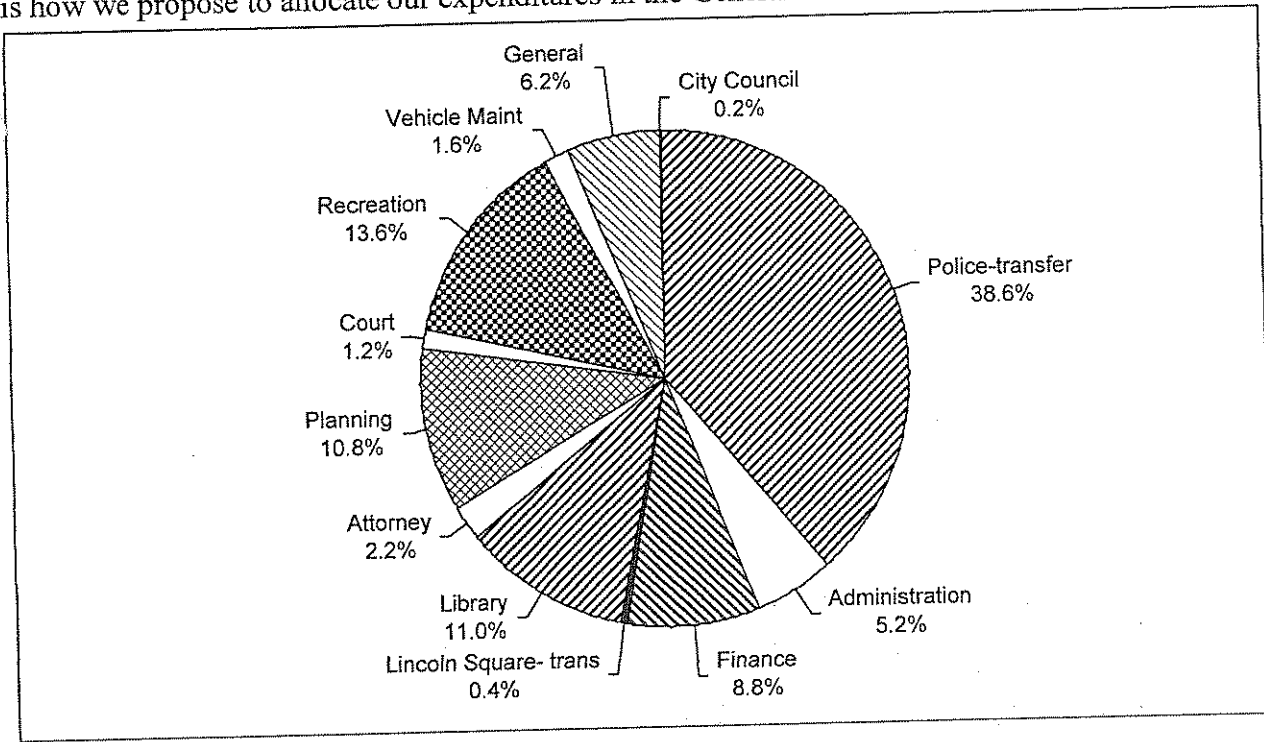
As a result of a workshop of the City Council and Planning Commission, it is clear that we need to better control vacation rental dwellings operating in the residential zone by permit. If we do not, the residential character of our neighborhoods will be lost. For this reason, I am proposing a half-time VRD enforcement position to be partially funded by an increase of \$50 for a new application, and a new \$100 annual permit fee. (The existing \$100 fee goes for the business license.)

A continued unknown is the amount of development and building. We have had several years of record development, and we assume that it can't last. On one hand, the development potential remains great. Aside from the 1,829 units of the Villages of Cascade Head, there are about 15 developments at one stage or another of approval, with a total of about 690 residential units. (See *appendix*). On the other hand, history teaches us that no boom lasts.

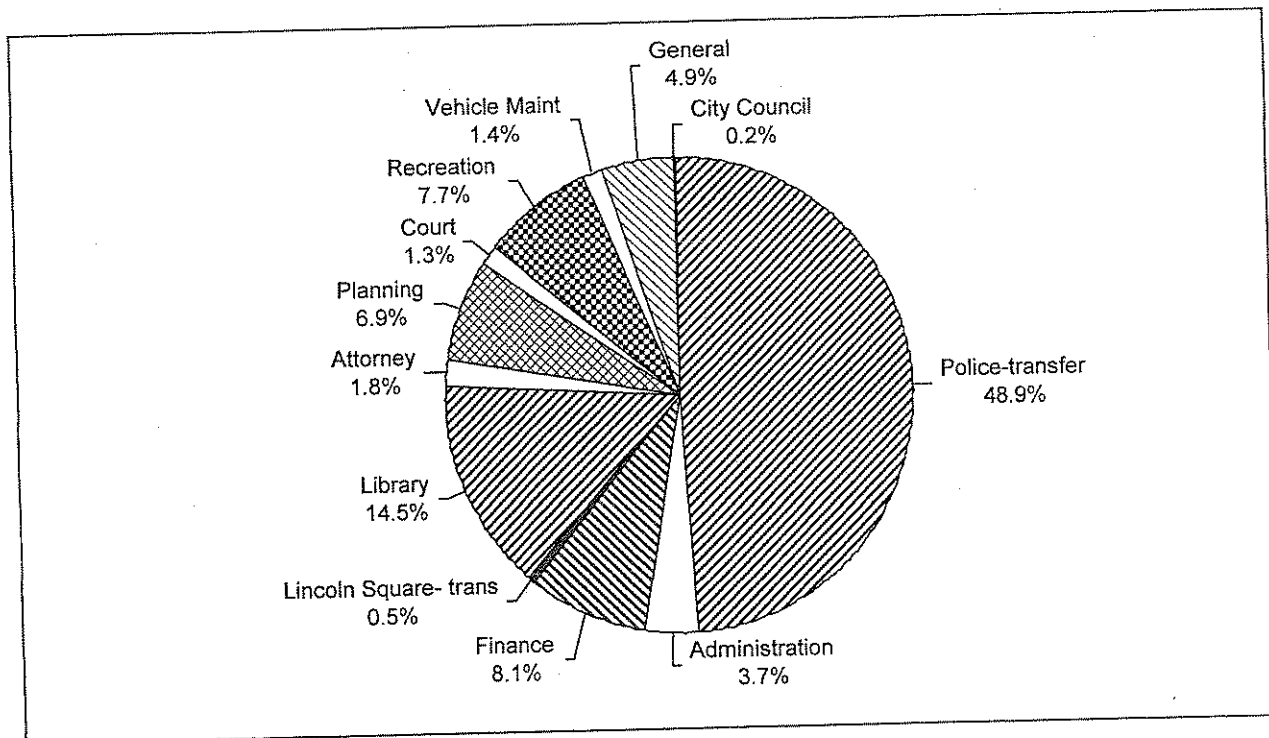
I do not believe we understand the regional, national, and local market forces enough to predict how much development will occur. Our projection is, therefore, a best guess, and is about 80% of current level, or about what we had in 2003-04, the first year of our "boom."

GENERAL FUND EXPENDITURES (page 5-7) The allocation of those resources to various departments, divisions, and other funds is one of the major policy issues inherent in the budget. Here

is how we propose to allocate our expenditures in the General Fund.



Many departments have offsetting revenues like recreation and planning fees. These decrease the net cost to the General Fund. Also, several departments perform services to the benefit of other funds (administration, finance, City attorney, and non departmental). These expenses are paid for by transfers from the other funds, and are treated as General Fund revenues. The following is the same graph of General Fund expenses, less direct revenue, and estimated transfers.



This graph is the best available approximation of the true net cost to the General Fund of each of these

services and functions¹.

To help you better understand the functions of various operational divisions, the *appendix* includes a brief summary of each. Following is a discussion of the major funds, departments, and divisions.

CITY COUNCIL (page 8). There are no major changes here and the only major variable is the amount of training council members can carve out of their busy schedules. The current budget funded a second resident survey, but other priorities have intervened. I am proposing that we now do it this fall out of the new budget. Our last survey was done three years ago, and I believe demonstrates our capacity to get meaningful input from the residents on a variety of issues. The questions would explore issues not previously explored. The total cost exclusive of staff time is about \$4,000 for printing and postage.

ADMINISTRATION (page 9) The Administration includes Human Resources, City Management, City Recorder, and the majority of the receptionist. There are no staffing changes anticipated. The recent addition of the receptionist is vastly improving the City's ability to respond to the public, and has added efficiency to City Hall. This position is currently handling more than 500 phone calls and "walk-in's" per week. Citizens are getting the help they expect and need.

Travel and training are significant. Three full-time positions in this office (City Manager, City Recorder, and Human Resources Director) have the need to stay current, and fulfill professional requirements. The General Fund is reimbursed by the other funds for the time spent by these employees (through an interfund transfer)

The current budget contemplated an expenditure of about \$40,000 for a computerized records system - split between various funds and departments. Numerous and sizable records requests have hammered our City Recorder, and while they help demonstrate the need for this system, the extra time spent made it impossible to complete a purchase and installation. Instead, we used \$15,000 of the appropriation to purchase application software for Human Resources. This year, we will fill about forty full, part-time and seasonal positions, and had about 700 applications. Each application requires us to generate an acknowledgment letter advising them on their status for the position. All applicants receive at least one letter; some receive up to four letters. The software will greatly streamline this process. It also can flag applicants who have applied previously and applicants who have already been rejected. The software will allow applicants to apply on-line and allow Human Resources to generate responses electronically rather than by mail. It also provides for easier tracking of the status of each candidate.

We still need the records software and are now requesting an appropriation of \$50,000 and again split between the various funds and departments (with \$10,000 in this department). Modern systems are now available that will permit us to scan and electronically store documents and provide full text search capability (of a scanned document). This advanced technology may be our only answer to efficiently manage the very large volume of City records. Some of these systems also allow for easy, on-line, public accessibility of documents.

¹ Most fee revenue could be directly allocated, though some assumptions had to be made. For this graph, court fines offset police expenditures, while court costs offset court operation. The allocation of transfers had to be estimated as we do not calculate them separately by department. Transfers to the General Fund are based on a formula several years old, which needs to be updated.

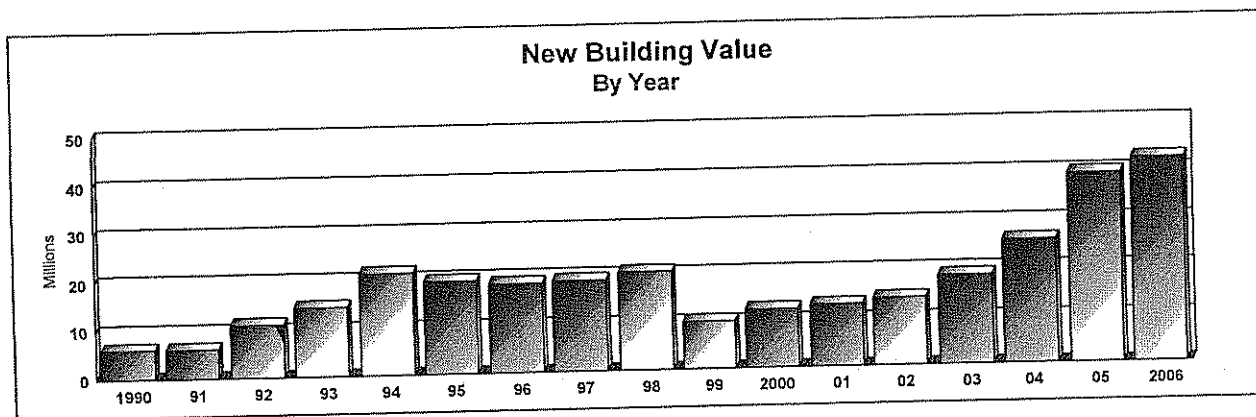
FINANCE (Page 10) This department funds both the finance function, and the information technology division. Other funds reimburse the General Fund for their proportionate share. No major budgetary changes in this department are planned.

LIBRARY (page 12) No major budgetary changes in this department. The budget reflects an increased investment in technology with both replacements, and \$7,000 to accommodate the purchase of a self check out station for patrons to use. This customer friendly counter top model is a one-time purchase that would lessen the pressure on the front desk. Customers will still have the option of utilizing the traditional check out process.

MUNICIPAL COURT (page 13) We anticipate the addition of one monthly night court in addition to the two daytime sessions.

CITY ATTORNEY (page 14) No major changes are anticipated. We do hope to continue to retain the occasional services of Chris Thomas, former City Attorney, for issues relating to the annexation and tribal relations. A new item this year is a "reverse codification" of our land use code. Anticipating that we will be granting a number of Measure 37 claims without specific development proposals, it has not been possible, with our staffing, to research all of the possible development scenarios. That means that someday, when development plans are submitted, it will be necessary to know what land use code applies. Rather than research each of these separately, the plan is to generate a separate land use code for each year, back to 1984, perhaps longer. This will be a resource prepared for the exclusive use of the City Attorney.

PLANNING/COMMUNITY DEVELOPMENT (page 15-16) Staffing a department that has great variation in the workload from year to year is a challenge that is extremely difficult to meet. The most cost effective plan is to vary the concentration of the department between development and planning depending on the work load. Record development occurred in 2005 and 2006, and 2007 is following the trend. This year, we had Measure 37 claims, and a surge in the number of VRD permit applications. Our Planning Department is having a difficult time keeping up with development, and has very little time for general planning. This is due partly to staff turnover, and the lack of time to build in greater efficiencies. Mostly, it is due to the volume as this graph shows.



Because of the amount of training required, it is difficult to respond to peak demand with temporary employees. Contractors have most of the skills, but tend to be very expensive. Assuming that development activity continues at or near the record pace, we are at a time where we simply must respond to both the current activity and the potential. The *appendix* page 10 shows the current development projects in various stages of approval. The actual amounts of building will depend more on interest rates than on number of projects. With or without the building, the subdivision, zoning,

or PUD process requires a considerable effort from staff. The budget contemplates several changes:

- continuation of the 3/4 time clerical position, likely working full-time most of the year;
- addition of a clerical position;
- addition of a half-time VRD permit specialist.

The two clerical positions are not intended to be permanent, and one would be eliminated when development falls to a predetermined level. This is a concept somewhat foreign to government but it is achievable. Of course it makes it more difficult to hire an employee with such uncertainty.

The VRD permit specialist is intended to be a long-term position, though over time, the emphasis may change from VRDs to zoning enforcement. While the Police Department staff "Code Enforcement," zoning enforcement, while overlapping, is a separate concentration. At least for the first year, this VRD specialist would be concentrating on seeing that VRDs operating in residential areas are permitted, and in conformance with the conditions. This position presumes some major changes in the ordinance to permit enforcement. Without those changes, an effective enforcement program is not possible. With the position, and a new enforcement ordinance, we can have a reasonable program, though some VRD conditions will always be extremely difficult to enforce.

I have laid out a general plan for staffing this department, but some latitude will be needed to tailor the department to current needs and the availability of personnel. For example, depending on the workload, it may be possible to combine the VRD enforcement with an additional clerical position.

RECREATION (Page 17) This division operates the Community Center, offers special recreation programs, including the after school program at OceanLake Elementary. Obviously, the Community Center is the flagship of the department. In the 2001-02 budget, in spite of being a layoff year, we proposed a substantial investment in the Community Center from Urban Renewal and SDC funding. At that time, the Community Center was really only an aquatics and senior center. Both are notorious for lack of revenue, and aquatics are quite expensive. (Because of this, few community centers even have a pool.) The General Fund subsidy was growing, with no obvious end in sight, and no easy cure.

In order to stabilize or decrease the General Fund subsidy, we needed better and more facilities, particularly fitness. It finally happened, revenue increased substantially, and the subsidy is less today than five years ago. Attendance at the Center has been growing, and there is plenty of room for more.

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
	Actual	Actual	Actual	Actual	Estimated	Proposed
Total Budget	620,844	664,114	754,939	842,453	862,364	983,589
TRT	79,403	105,187	123,162	130,088	134,290	138,200
Capital	7,138	77,763	38,936	85,575	50,000	93,900
Operating Cost	534,303	481,164	592,841	626,790	678,074	751,489
Revenues	171,614	156,739	259,878	336,921	369,425	423,385
General Fund Subsidy	362,689	324,425	332,963	289,869	308,649	328,104
General Fund Subsidy	67.9%	67.4%	56.2%	46.2%	45.5%	43.7%
%of revenues covering cost	32.0%	33.0%	44.0%	54.0%	54.0%	56.0%

We anticipate a modest rate increase to pace inflation, and some growth in memberships and attendance. We believe our projections are conservative, and our goal is to increase revenue through memberships and attendance more than projected. To do that, we need a more aggressive approach. The department will be reorganized with an upgraded center director charged with maximizing the potential to the City and the community.

There is a large increase to the After School Program budget; this is due to the program becoming part of the USDA's Children and Adult Care Food Program. The program expense increases by \$14,800 (cost for meals), while the revenues increase \$15,200 (reimbursement from the USDA).

VEHICLE MAINTENANCE (page 18) This department provides service, maintenance and repair on all City vehicles, and most heavy equipment. No major changes are anticipated.

GENERAL FUND OPERATIONS (Page 19-20) This "division" pays for a lot that simply does not fit elsewhere, or where allocation of each expenditure to the departments would be costly. The portion of expenditures attributable to other funds is covered by a transfer from that fund, to the General Fund. This "division" pays for:

Telephone	Main computer systems and software licenses
Fireworks	Information technology (email, internet, etc.)
GIS (General Fund portion)	Animal control contact with the County;
Emergency preparedness	Contributions to outside agencies
Insurance	Auditing
Etc.	

Most of these are self explanatory, and do not show much change. A few items need to be highlighted.

The emergency preparedness includes \$20,000 in the current year and \$25,000 in the proposed budget for a "reverse 911" system. (Since the installation is expected in June-July, the exact distribution is impossible to predict. This is a good time to mention that throughout the budget, expenditures are "booked" when the good or service is received, not when the commitment is made.) This system will substantially increase our ability to notify citizens and businesses of an emergency such as a tsunami, missing child, hazardous spill, and many more useful purposes.

The educational partnership with the Lincoln County School District was an innovative program the Council used to help shore up a failing educational system. Changes in the District have made that program redundant, and the \$15,000 annual payment is no longer in the budget. Instead, it is proposed that we allocate that amount to the Council's goal to move the City and the community to a more sustainable footing. Of the \$15,000, I recommend that half be spent to promote the Lincoln County Transit District in-City bus route scheduled to begin in July. The program has the potential to both advance our goal of sustainability, and the quality of life for many. The \$7,500 would be used for signs, promotion, shelters, etc. This program must be made to work in the first year if it is to remain in operation. The other half of the appropriation would be available for matching grants, feasibility studies, etc. This \$15,000 is by no means meant to limit our effort to implement Council's sustainability goal. Many changes and programs are possible without additional expense.

The GIS (Geographic Information System) expenses are here as well as other funds (streets, water,

wastewater, and urban renewal).

Auditing has increased significantly for several reasons. First, over the years, the scope of municipal audits has changed, and no longer includes the level of internal control that it used to. Larger cities often have a staff auditor for this purpose. Smaller cities don't, and there is a gap. I am asking for \$10,000 to expand the cost of our audit to include more internal control, i.e. fixed assets, purchasing, cash receipts, etc.

Secondly, would be an appropriation of \$5,000 for a review of the North Lincoln Sanitary franchise. We grant an exclusive franchise to one company, and the rates are a function of their cost plus profit. I believe it is our obligation to insure that the numbers we get are accurate, and the rates reasonable.

The third additional audit expense is \$5,000 for assistance with the new accounting requirements of G.A.S.B. 34. We believe this is a one-time expenditure.

This "department" contains the appropriation to outside agencies that serve our community with a wide variety of services. While not a major expenditure, it is an extremely important one. The list of requests is in section eight of this budget book, a summary on page 21. Staff does not make a recommendation of which agencies should be funded, or how much. I do suggest that the questions before you are:

- how important is the service to Lincoln City?
- how many residents of the City are served (how much of the funding stays here?)
- how much leverage can the agency obtain through our funding (e.g. grants)

PUBLIC SAFETY - POLICE & DISPATCH

POLICE (page 26-27) In the current budget year, two positions were added (patrol and lieutenant). Due to new positions as well as attrition, the department has not yet reached full strength. Hopefully, that will be achieved prior to the new budget year. Even if it does, keeping a department of this size at full strength will be a never ending challenge. Our current authorized strength is 26.5 in police, 8 in dispatch. Let's do some math here. A normal attrition rate due to all causes would be in the range of 8-12%. If we assume 10%, we will lose nearly three employees a year. If we are able to hire a trained, Oregon certified officer, the time between notice and the officer working independently would be about three months. If we can't hire a certified officer, time for recruiting, screening, academy, field training is in excess of nine months. If we had an attrition rate of 10%, and hired half certified, half green, we would, on the average be down about 1.35 officers throughout the year. If we wait until we hear of an officer leaving, or wait until we know that a brand new officer will make the grade, it is a given we will rarely be at full staff. During this time, overtime will increase. The alternative is to hire in advance of such knowledge, and risk the possibility that no attrition will occur. There is no easy answer. Our proposal is to add ½ FTE to the budget, and go through the hiring process in advance of notice to cover the periods where we might be one officer up. This could last for an entire budget year, though that is highly unlikely. If it did, we would be one half officer over budget.

Aside from personnel, the budget is pretty much routine. We are budgeting to replace two patrol vehicles, which we need to do every year based on current mileage driven. The new radio repeater equipment is installed, and fully functional, and adds a higher level of reliability as well as better radio coverage. We anticipate installing the old repeater at City Hall for additional redundancy. Other capital expenditures include replacement computers, 3 defibrillators, 3 radar units, 4 digital in-car cameras, and a ballistic shield.

Additional funding has been added to building maintenance. In addition, instead of using contract services to clean the building, we are converting to a City employee. Sixteen hours per week will be added to the half-time maintenance employee assigned to the Community Center. This will cost more, but will double the service level. This building gets too much hard use to do anything less. The budget also includes \$33,000 to remodel a portion of the 2nd floor to create locker rooms, a report writing area, paint and carpet. While our department is growing, we expect the building to be adequate for five or more years, and some modest investments are needed.

DISPATCH (page 28-29) The current budget absorbed over \$100,000 to replace the computer system used to manage the radios, phone calls, sirens, etc. This has improved performance, and reliability. It underscores the kind of investment that will be needed in an attempt to pace technology.

The budget proposes the addition of a half-time dispatcher. This position would be used to help curtail excess overtime. When a vacancy occurs, the plan would be to use the employee to fill the vacancy. Like police, the time to hire and train a dispatcher is significant.

The City must continue to examine alternatives to having our own 911/dispatch. The current budget is \$670,000. This will continue to increase faster than inflation and faster than revenue. Consolidated dispatch on terms we can live with makes a great deal of sense, and has been deployed all over the country with excellent results. The best approach in my opinion is a 911/dispatch district serving the entire County with state-of-the-art technology, and supported by a dedicated voter approved tax. Not only would this relieve us of a significant amount of the burden, if properly organized and managed, services would improve. A single center would improve interagency communications which have shown to be inadequate in recent disasters. I believe it can happen in the next few years. If it does, there will be many issues to resolve, and the cost savings would certainly not equal 100%, but would be significant, and would all but guarantee that in the coming downturn, we would not need to reduce the police force, and perhaps allow us to strengthen it more.

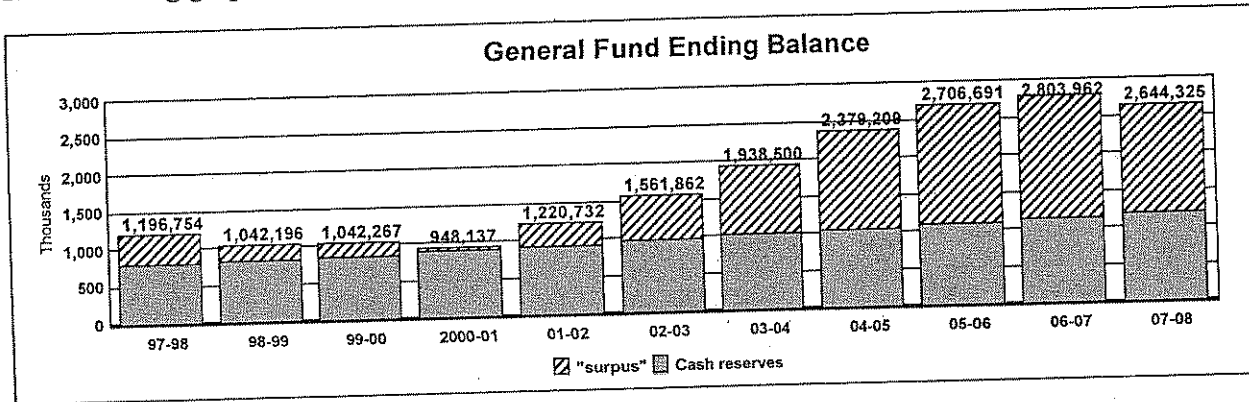
GENERAL FUND ENDING BALANCE (Page 4) While this item may seem out of sequence as Police and Dispatch are in a separate fund, they are the largest department dependent on the General Fund. We are carrying a large balance, and a great deal of it is surplus. That is the essence of the financial plan under which we have been working. We built surplus for several years, than spent it while deciding on new revenue sources, or service cuts. That plan is working better than anticipated, and the reasons are listed at the beginning of this message.

If you monitor the trend in the ending fund balance, you will feel our financial pulse, which like ones own heartbeat, is one indicator of health.

The "ending fund balance" is cash/investments, less short-term payables, and short-term receivables. In governmental "fund" accounting, we don't use depreciation (and for that reason, long-range plans for replacements are critical, and are a superior tool).

The fund balance at the end of a year equals the beginning fund balance, plus revenue, less expenses. A minimum fund balance for the General Fund in my opinion is about \$1,200,000. We treat this as the "unappropriated or ending fund balance" that is set aside under ORS 294.371 to provide funds between July 1 and the time when enough new revenues are on hand to meet the cash flow needs of the fund. The alternative would be that we would need to borrow money from another fund, or outside to meet payroll and accounts payable. This unappropriated fund balance can be appropriated in a serious emergency. The remainder of the ending balance is "surplus" and is appropriated as a contingency, though it should not be spent without understanding the serious consequences - probable services cuts in the future!

The following graph demonstrates how we have built surplus under our financial plan.



Please note that we generally budget conservatively, and in most years have more actual revenue, and less actual expenses than budgeted, but that is no guarantee of a repeat. In the current budget, we anticipated spending about \$290,000 more than current revenues; we now expect to finish the year slightly in the black. In addition to the reason our plan is working better than anticipated, which are outlined on page one of this message, we did not fully implement the staffing changes that were budgeted. This is an important point which I need to amplify.

In almost all cases, we budget new staff for an entire year, so you can see the true impact of those changes. In most cases, we know the additional staff will not be added July 1. We could therefore budget a partial year and the budget impact would be much less. But that would mislead you for the following year, and the long-term.

The proposed budget shows expenditures exceeding revenues by about \$160,000. That may be moderated by position vacancies, and development fees. I note that except for development fees, we are generally budgeting a little less conservatively for revenues than in the past. Development fees are anyone's guess.

In summary, our General Fund balance is adequate for both cash flow, and to carry us through several years where expenditures exceed current revenues.

LINCOLN SQUARE FUND

(Pages 22-23) · Lincoln Square is the City Hall/Library/VCB, and the Price and Pride complex. I

believe it stands as a tribute to those visionaries from the early 1990's. The complex was purchased in 1992, with Price and Pride in place, and the City Hall opened for business in 1993. The acquisition and remodeling was financed with a \$3,350,000 bond issue that will be paid off by the end of 2009. The facility has provided more than adequate space for the Library, City Hall, the VCB, and Career Tech. Even with the addition of the culinary school, ample space exists for the City's future expansion needs. The rent paid by Price and Pride helps a lot to operate the building. Other tenants are Career Tech that pays about a third of the market rate, the Salmon Drift Creek Watershed Council, and Oregon State Employment. The facility is central, has public bus service, is connected with fiber optic cable to the Police Department, and the Charter head end. The facility offers a great deal to this community, and there remains more potential.

For years, the General Fund got a free ride in Lincoln Square, and did not contribute to the maintenance and upkeep. But Lincoln Square gets more and more use each year, and it is an aging facility requiring more maintenance. Our needs are piling up, and include carpeting throughout, and aging elevators making over 1,000 trips per day. We have made some progress with a new roof, and the replacement of a number of the rooftop HVAC units. We have much more that needs done. Beginning in the current budget year, the General Fund is now supporting Lincoln Square. The proposed budget calls for a \$30,000 transfer. I believe this is roughly the amount of transfer that we will need to commit annually. It is too early to predict what will need attention the most, and over time, it would be prudent to build a contingency.

GOVERNMENT ACCESS TV

(Page 32) The current budget allocated \$75,000 to replace our video system. Other priorities intervened, and we have not yet been able to bid the replacement. We are asking to re-budget the funds. The equipment is ageing, beginning to fail, and extremely labor intensive as far as scheduling and playback. The quality of the signal is not good, while the world is switching to higher quality viewing. We can overhaul the system piecemeal, or do it more efficiently in big bites. This will improve quality, and make it much easier to air materials, and do so reliably. It will add the backbone we need to air our programing via streaming video on the internet, though some additional investment would be needed.

We have all but discontinued airing educational materials and other government programing due to the difficulty of scheduling playback. The new system will permit us to utilize Channel 4 Lincoln City a great deal more; it is a significant and underutilized asset.

VISIOR & CONVENTION BUREAU FUND

(Page 38-40) I typically give you more information on this fund than its budget size would dictate. It is not because I believe it is more important, but because the bulk of the expenditure is discretionary, and because the choices we make can have such a large long-range impact on our

economy. In this message, I want to pass along staff's vision of where we are headed.

Residents have decided, through allocation of transient room tax (see page 36) that we will spend approximately \$800,000 dollars on tourism development. Our job is to spend that money most effectively to maximize the public and private investment in tourism, to encourage visitors to view Lincoln City as a destination, and to encourage longer stays - all with an emphasis on reducing seasonal fluctuations in tourism-related businesses.

Lincoln City is heavily dependent upon tourism for its economic survival. As financial demands increase, the demand for tourism dollars necessarily increases, while the competition from neighboring communities also increases. Increasing the number of tourists to this area is not necessarily desirable. Increasing the number who stay longer, have more disposable income, visit in the shoulder and off seasons, and spend more money would be of greater benefit to the general health of the workforce and non-working residents. A large portion of the market share that fits that description currently is "empty nesters" (or about to be), who want quality products, the opportunity for hands-on vacations (learning vacations), a chance to enjoy a new experience, and sufficient attractions to make a multi-day stay worthwhile.

The foundation for what the market wants lies in the creation of tourism product that gives Lincoln City a better image and a stronger magnet. You can only walk on the beach so much, and all our neighbors have beaches too. To address the issue of quality products, hands-on experiences and new experiences, we created the Glass Studio in 2005 and now the Culinary Center in 2007. The Glass Studio has been an outstanding success, demonstrating regularly that folks stay an extra day or two beyond their original plans just to have the opportunity to experience it, and it's an opportunity to be enjoyed when the weather outside is frightful. The Culinary Center already shows signs of accomplishing similar results. The conversion of the Community Center from an aquatics/senior center to a recreation center was paid for partially by Urban Renewal funds in order to strengthen the visitor economy.

More attractions will need to be created in future years, but right now we need to maximize the existing potential. As a result, our dollars are better spent on additional staff to develop them and work their publicity potential to its fullest than on purchased media advertising, which is largely ignored by the public. The development of existing products provides the means to pursue substantial free editorial press and other public relations material.

As I mentioned in the last few years, the VCB operates a nice visitor center in a poor location, and a change is imperative. Visibility is poor, parking is difficult, and I doubt there is much of a symbiotic relationship between Price and Pride and the visitor center. This location is so poor that I believe we should not go through another year without implementing another arrangement.

We issued requests for proposals for a partner, and have had several discussions with the Chamber about expanding their operation. While expensive for the City, this remains a possibility. Other possibilities and other partnerships are still possible. We are budgeting \$37,000 to advance a partnership. About half of this would be a one-time start up cost, the other half an annual payment.

Once our information center is relocated, or closed, the VCB should move out of the existing quarters. The information center is prime commercial space and should be rented to a tenant compatible with Price and Pride. The office space should be dedicated to other governmental agencies and non-profit groups. The Salmon Drift Creek Watershed Council could move there and there would still be ample

room for other groups. Combined with State Employment, that area of Lincoln Square would be a community asset with separate access and security. Rental of the existing information center should net the City something on the order of \$12,000 annually, in addition to what we might get for the office space. While this funding will go to Lincoln Square not the VCB, it should be considered as part of the overall equation.

Sooner or later, we will run out of space on the 3rd floor of City Hall, particularly for Public Works and Planning. It makes no sense to move the VCB there only to move them or another department in a year or two when we run out of space for one of these departments. The proposal is to move the VCB to the 4th floor adjacent to the Culinary Center. The center is more than just a school, and to achieve maximum use and exposure, the ongoing presence of the VCB is required. We budgeted \$68,000 for remodeling to accommodate the VCB offices. In addition to the benefit for the Culinary Center, the success of our VCB is dependent on contacts with travel writers, conference planners, familiarization tours, etc. Offices adjacent to the culinary center would be a much more inviting venue and enhance the City's image.

Part of the expenditures of the VCB will be offset by revenues generated from the Culinary Center, and the Glass Studio which soon will be generating \$11,000+ annually.

WATER FUNDS

There are actually five separate water funds but for simplicity, we have combined them into three in your budget book and into two for this discussion. All these funds are interdependent and to some extent, interconnected. In the short-term (1-4 years) we have some critical needs that may not be met on the timetable we would prefer. In the mid-term (5-15) years we will be pretty solid, and meet most of our needs. In the very long-term, it is anybody's guess until we figure out our source of water 15-20 years out.

WATER OPERATIONS (pages 54-56) A 4% increase in user rates is proposed. Last year, we had a 7% increase to cover monthly billing and many other needs. While water is separate from sewer, both charges are on one bill, and from a user point of view, virtually one charge. For this reason, and in view of the ongoing 10% per year sewer increases, we are making a serious effort to keep the water rates down, and postpone some needs.

For that last three years, development has heavily impacted our water distribution division through locates and new water service connections. More than half of the water distribution division's efforts have been to service new development. With 4.5 FTE's in the division, that means about 2.5 or more were devoted to new development. Until recently, we installed water connections for new development at a fraction of the cost, though that has now been seriously adjusted.

While new development adds to the customer base, economy of scale, and system development charges, it does result in many maintenance items being partially deferred. That will continue to some extent until development tapers off, or we add staff. I believe it is premature to add additional staff, though we gained some ground with the contracted meter reading service.

We have included sufficient funding for a water rate study. That funding was in the current budget,

but the study was delayed at the recommendation of the consultant so that we can take advantage of the monthly utility billing information now being generated. We anticipate the study to be initiated this fall.

WATER CAPITAL (pages 57-59) Water Capital has four funds, general capital, SDC reimbursement/replacement, SDC improvement, and Drift Creek. There are restrictions on all of these except general capital. For simplicity purposes in the budget, we have combined all the water capital funds except Drift Creek.

What is driving this budget, and our water capital planning for the next few years is the Drift Creek project and the addition of a new treated water storage reservoir. It is all but certain that we will complete the Drift Creek project in the coming budget year. We will issue \$4,000,000 in general obligation bonds to be paid for by water revenues. Our best estimate today is that the project along with the water rights purchase will cost between \$3.5 and \$4.0 million in addition to the legal and engineering monies already spent. If the additional cost is less than \$4.0 million, we can be reimbursed that amount from the bond issue, and the funds can be allocated to the water tank.

The water reservoir is both an existing need, and a mandate from Oregon Water Resources. Under our Drift Creek "fish" settlement agreements², we are obligated to build the reservoir by January 1, 2008. We have had our consultant (CH2M Hill) complete an analysis of the best location for this tank to maximize its benefit. (*Council will be receiving a briefing shortly on the reservoir site selection and fiscal issues*) The location selected will increase the cost about \$1.0 million above previous estimates, and dictates that we request an extension from water resources. In addition, we do not now have adequate funding for the tank. The estimated cost is about \$3.5 million. In order to accumulate sufficient funding, we must delay one or more projects of a critical need. The most critical delay will be of the main south of the Schooner Creek Bridge. This main is on the west side of the highway in an unstable area, and is the only water main providing service to Cutler City. The estimated cost is about \$450,000. If the main breaks at a critical location, or if a landslide takes out a portion, we will have a serious problem. In order to mitigate the problem, we will proceed to design and have construction plans and specifications ready to bid. In a dire emergency, we could find interim financing.

Another important, but not yet critical need is the Schooner Creek main. This main is about 9,000 feet long, and used to deliver raw water to the plant. Some time ago it was converted to a treated water main, and there are a number of customers at the upper reaches. It is an old, rusted steel main that would still be serviceable as a raw water delivery system, but not for pressurized treated water. The known leakage on the main is over 8 million gallons per year, or overall 1% of all the water we produce. The cost of a replacement as a normal water main would be about \$675,000, though with the few customers, a domestic supply line without fire protection would be adequate, perhaps \$250,000. There may be other alternatives, the most promising would be to convert it back to raw water, with the customers providing individual treatment. Slip lining the main with a small domestic service line would be perhaps \$100,000 but would remove the potential to use this main for raw water delivery. It should be protected as an alternate delivery system.

² While the mandate for the construction of additional treated water storage was done as a result of the opponents to the project, and presumably to lessen the impact on our new Drift Creek water right, in practice it will make no difference in the amount we withdraw at any time from Drift Creek. Because of our three pressure zones, as well as the need for fire protection reserves, the addition of water storage in one zone will have only marginal, or no effect on the amount of raw water we need at any time.

The only other capital project included in the budget is \$225,000 for a replacement of the Port Lane booster station. Development is occurring that is dependent on this booster, and at present, fire protection is inadequate (that is not the only area in town with inadequate fire protection).

WASTEWATER FUNDS

REVENUE (page 60) As anticipated with the wastewater plant replacement, lift station upgrades, as well as increased maintenance, rates will need to increase by 10% for several more years. In the bond issue, we told the voters we would need a 10% increase for five years; this budget is the third year increase. Anticipating Phase 1B of the sewer plant construction late in the budget year, or early in the next, we have included a \$7,000,000 bond sale. Timing on this has yet to be determined.

OPERATIONS (page 61-62) There are no staffing changes. We anticipate spending \$80,000 out of wastewater (and \$20,000 out of streets, \$10,000 from water) for a new building at our street shop to house the new Guzzler and large portable generators. In the past, all of this equipment was stored at the sewer plant. That location is quite corrosive, and the street shop is much more central, decreasing response time, and increasing efficiency. Additionally, storage at the wastewater plant of critical operations equipment is viewed as somewhat more risky in the event of landslides, or bridge failure (storms, earthquakes, tsunamis, etc) Sludge removal has been increased significantly.

WASTEWATER CAPITAL (Pages 63-65) Like water, wastewater has four capital funds (general capital, SDC reimbursement/replacement, SDC improvement, and Plant Construction) The resources of all but general capital are restricted.

The budget includes \$9,408,781 for Phase 1A of the plant construction, and \$400,000 for the design of Phase 1B. We would prefer that Phase 1B construction follow right on the heels of Phase 1A.

The budget also includes \$250,000 for the Lochshire Pump Station, and \$150,000 for the replacement of a generator at the Nelscott pump station.

Please keep in mind that the overrun in the cost of the new plant resulted in us moving some planned capital projects to the future. Those projects that were scheduled for the current year that were bumped to the future were upgrades to Ester Lee Pump Station \$495,000, and an inflow and infiltration study at Cutler City and Lochshire for \$150,000.

STREET FUNDS

STREET OPERATIONS (page 49-51) This fund is largely supported by a State allocation from the motor vehicle tax and a portion (2%) of the transient room tax. Occasional one time special purpose grants supplement the revenues. You will see that the funding sources are adequate for routine expenditures and maintenance, but not for major replacements, or capacity building.

No staffing changes are recommended at this time. An ongoing major expenditure is the cost of street lighting (\$155,000). This amount will continue to escalate as we add street lights, and as energy costs go up.

The major expenditure proposed is to replace the storm water pump station in Cutler City. This project will be done under the same contract as the replacement of the wastewater pump station at the same location, which will be funded by Urban Renewal. This project has been planned for several years, which has allowed us to accumulate sufficient resources for the construction.

TRANSPORTATION DEVELOPMENT FUND (page 52) System development charges are currently the only major source of funding, and the amount we receive is impossible to predict. While we can guess at the amount of new single family homes, the charge for commercial development varies widely depending on the projected trip generation.

Without additional funding, it will not be possible to implement most of the capacity building projects that will be needed. One of Council's most difficult challenges ahead will be to review potential funding mechanisms, and select one that is both adequate and acceptable to the community.

STORM DRAINAGE DEVELOPMENT FUND (page 53) We are even further behind in this area than transportation. We do not yet have a current storm water master plan, and the cost of developing even that is beyond our resources. \$65,000 has been budgeted for a portion of that plan, which leaves us with no ending balance. Compounding the problem, most of the major work that likely needs done is to catch up with the deficiencies due to existing development, which makes relying on SDC's for funding impossible.

PARKS & OPEN SPACE FUNDS

PARKS OPERATIONS (Page 41) Parks are largely funded by a portion of the TRT (both parks and streets each get 2%, though there is no rule about the split between the two). The community center is considered a park, so part of the parks allocation goes to recreation to offset building expenses. The remainder is in the Parks Fund.

No major changes in the operation is planned, though the expansion of our parks and landscaped areas is spreading the department thinner and thinner.

PARKS IMPROVEMENTS (page 41-44) Our capital improvements list is sizable:

Improvements to the Community Center to make it even more inviting (\$155,000)

Head to bay trail \$60,000

Canyon Way \$50,000 (plus \$80,000 from Urban Renewal)

Spyglass Open Space natural trail \$10,000

Holmes Road Park Restroom \$55,000

NW 37th Beach Access stair replacement \$20,000

Skateboard Park matching funds \$13,000

Land Acquisition - Taft elementary \$747,093

OPEN SPACE FUND (Page 68) I believe it is truly amazing at what has been accomplished with the original \$3 million in funds. Eleven properties, 200+ acres, \$544,500 in grant funds! The City acquired these properties, at generally below market prices. With the sole exception of the Hedrick property, all of them, if developed, would have cost more to serve than the resulting revenue. The distribution is excellent both in term of various sizes, and geographic distribution.

We have a balance of \$1,233,992 available for further acquisitions. Currently the market is not favorable to acquisitions at low prices. We must either wait for the market to soften, look for unusual opportunities, or ration the funds for grant matching.

Another issue that needs to be addressed in the not too distant future is the "development" and maintenance of the parcels we now own. By development, I mean primarily forest trails, and trail heads. If we had a plan, forest trails can often be constructed with volunteers, or county work crews. Maintenance will be required to remove dangerous trees along some perimeters, as well as invasive species. Junk and debris will be an ongoing problem at some locations.

NOT BUDGETED

This section of the message could easily be longer than what you have read so far. The needs, wants, and wishes are endless. My purpose here is simply to highlight some of the items that I believe are justified, but where we don't have funding, and where other priorities are higher. I am concentrating on staffing issues, as these have the greatest long term impact on both services and cost. Again, keep in mind that we don't have the luxury of spending much of our funding where we want; most of our revenue is earmarked.

Virtually every department has needs that have not been included. Here are those that I see as most pressing that have not been recommended. They are not in any particular order of priority.

At the water plant, we have three employees, and it is increasingly more difficult to operate with that staffing level, and meet all the requirements of the state and federal governments, and the Drift Creek settlement agreement. Overtime is increasing. We can certainly justify an additional operator, and soon, the amount of overtime will make it cost effective.

Police would always benefit from more officers, yet our problem has been getting up to the authorized staffing level. Keep in mind that to add one officer 24/7 would take about five additional employees, or roughly \$400,000 annually. For now, our concentration must be on getting up to the authorized level. Nevertheless, in the future, additional staffing will need to be considered.

Public Works is going through the test of fire. At the same time we have a record capital improvements program, we have a record building boom. About half the resources of our public works administration (Director, City Engineer, engineering technicians) is spent on development alone. This makes it exceedingly difficult to both initiate and manage a very large capital

improvement program. I came very close to recommending the addition of an assistant City engineer.

Parks is getting stretched thinner and thinner with the increases in landscaping, public restrooms and use of the facilities. In the not too distant future, we hope to have a number of high quality natural trails in our open spaces, as well as portions of the head to bay trail. These additions will take maintenance and staff we currently do not have.

Also in the Community Development Department, we certainly would benefit from the addition of another professional planner, and this would allow us to advance our long range planning at a much faster pace. Without this position, long range planning will need to be squeezed into the development workload, at least until development slows.

I believe a grant writer could obtain more state, federal, and private grants than the cost of the position. So why not add it? Few grants are a free lunch, and most require a significant local match. There are not that many areas where we have matching funds available. We do for open space, but have proven our ability to obtain those grants. We have obtained grants for police equipment, and hopefully that will continue with the addition of the staff recommended for that department.

The Council has made a commitment to sustainability, and staff would help greatly in developing and implementing a plan. Without that, it will be hit and miss, though I believe we can make some progress.

The City relies on existing staff and a volunteer for emergency planning. This planning would benefit from a full-time dedicated position. The City has no economic development director, and depends on regional efforts, the Chamber of Commerce, as well as Urban Renewal, and the VCB. This is a position that in the large long-term scheme, is easy to justify.

The community would benefit from more hours at both the library and the Community Center, both of which would require more staff.

SUMMARY

I am please to send you this proposal. The City is delivering a wide range of services to a growing community and at the same time, our capital improvement programs are both making up for past deficiencies and preparing the City for the future. At the same time, overall the City is in an enviable financial position! I make this budget proposal to you with the hope you will carefully review the major issues, change what needs to be improved, and make it yours.

A SPECIAL THANKS!

The annual budget is a sizable task and involves the entire senior staff. All of the department heads deserve a thank you, as well as Scott Morgan our Assistant Finance Director. Christi Hehner, our Human Resource Director was particularly helpful with the staffing budget proposal. The delivery

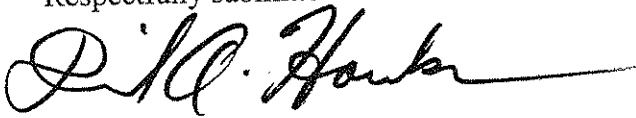
of services to our community is the result of the talent, training, hard work and dedication of the many employees of the City.

Above all, I wish to recognize and thank Ron Tierney our part time financial planner. For the last two years, Ron's work on our financing and capital planning has been excellent and obvious. With the recent departure of our finance director, we had a critical vacuum at a crucial time. Without hesitation, Ron Tierney stepped up and with his typical dedication, made this budget possible. **Thank you Ron!**

BUDGET MEETINGS - QUESTIONS

The first Committee Meeting is on May 7th at 7:00 P.M. This year, the Committee has extra time to review the budget in advance of the first meeting. Please feel free to contact me with your questions. You may call me at 996-1200, set up a meeting, or email me your questions at davidh@lincolncity.org

Respectfully submitted:



David A. Hawker, City Manager/Budget Officer

CITY OF LINCOLN CITY
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 2007-2008 BUDGET

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DEPARTMENT	PROPERTY TAXES	OTHER RESOURCES	BOND SALES	TOTAL TRANSFERS	BEGIN. FUND BALANCE	TOTAL RESOURCES	TAXES NOT RECEIVED
Total Budget Revenues							
	3,190,637	3,045,430		826,667	2,303,962	9,866,586	240,166
COUNCIL							
ADMINISTRATION				96,481	42,387	358,362	
FINANCE				2,587,984	327,863	2,951,548	
LIBRARY				600,000	18,073	669,488	
COURT				500	9,668	10,168	
CITY ATTORNEY				15,700	84,140	99,840	
PLANNING					904,764	904,764	
RECREATION				27,875	60,986	96,861	
VEHICLE MAINTENANCE					266,066	1,370,766	
GEN FUND OPERATIONS						3,372,500	
TOTAL	3,190,637	3,045,430		826,667	2,303,962	9,866,586	240,166
LINCOLN SQ FUND		219,484					
PUBLIC SAFETY - POLICE		35,701					
PUBLIC SAFETY - DISPATCH		81,415					
D.A.R.E.		500					
PEG ACCESS FUND		15,700					
AGATE BEACH LF		8,000					
PERCENT FOR ART		1,104,700					
LC HOUSING REHABILITATION		3,372,500					
TRANS ROOM TX		102,000					
VCB		23,200					
PARKS DEPT FUND		2,400					
PARKS PLAYGROUND		247,050					
PARKS SDC IMP		60,000					
PARKS OPEN SPACE		4,000					
FOOTPATHS FUND		280,000					
UNBONDED ASSM FUND		456,500					
STREET FUND		76,500					
TRANS DEV FUND		7,500					
STORM DRAIN DEV		2,723,931					
WATER FUND		385,560					
WATER CAPITAL		100,000					
WATER CAP KGBL		2,289,000					
SEWER FUND		694,000					
SEWER CAPITAL		250,000					
SEWER CONSTRUCTION		8,000					
LINCOLN SQ BOND			7,000,000				
1997 WATER BOND				397,984			
1999 OPEN SPACE	279,000				144,629		21,000
2005 SEWER BOND	604,600			575,000	345,914		45,500
2006 WATER REFUNDING		1,000		294,000	2,281		
2007 WATER BONDS		3,000		450,000			
TOTAL	4,074,137	15,651,171	7,000,000	9,143,648	29,391,605	64,190,561	306,566

CITY OF LINCOLN CITY
ANNUAL BUDGET
2007 - 2008

DEPARTMENT	PERSONAL SERVICES	MATERIALS AND SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFER	CONT - INTENGENS	UNAPPROP FUND BAL	OTHER	TOTAL
Total Budget Expenditures									
COUNCIL		17,000							17,000
ADMINISTRATION	325,661	47,900	4,500						378,061
FINANCE	597,414	37,250	3,000						637,664
LIBRARY	532,939	125,150	137,500						795,589
COURT	79,151	7,400							86,551
CITY ATTORNEY		161,700							161,700
PLANNING	448,723	320,310	10,000						779,033
RECREATION	638,452	250,237	93,900						982,589
VEHICLE MAINTENANCE	86,432	32,009							118,441
GEN FUND OPERATIONS		434,143	10,000		2,820,000	1,445,825	1,200,000		5,909,968
TOTAL	2,708,772	1,433,059	258,800		2,820,000	1,445,825	1,200,000		9,866,596
LINCOLN SQ FUND	133,145	175,690	47,500			2,017			358,352
PUBLIC SAFETY - POLICE	2,311,380	334,850	158,500			146,818			2,951,548
PUBLIC SAFETY - DISPATCH	565,509	55,400	8,000			40,579			669,488
D.A.R.E.		8,000				2,168			10,168
PEG ACCESS FUND	3,000	1,000	90,000			5,840			99,840
AGATE BEACH LF		40,000				864,764			904,764
PERCENT FOR ART		1,000	95,881						96,881
LC HOUSING REHABILITATION		20,000	1,370,766		3,352,500	112,076			1,370,766
TRANS ROOM TX		604,950	76,000		63,605				3,372,500
VCB	336,522	139,100	120,000		37,662	234,233		840	1,193,153
PARKS DEPT FUND	450,423		3,914						992,258
PARKS PLAYGROUND			1,032,093						3,914
PARKS SDC IMP			1,233,992						1,032,093
PARKS OPEN SPACE			9,611		8,050				1,233,992
FOOTPATHS FUND		60,000	757,508						17,661
UNBONDED ASSM FUND		363,150	597,000		94,472				817,508
STREET FUND	485,667		211,432						1,889,637
TRANS DEV FUND			69,502						211,432
STORM DRAIN DEV			13,000		1,376,552	515,796			69,502
WATER FUND	890,892	501,020	3,296,530		450,000				3,297,260
WATER CAPITAL			3,761,676						3,746,530
WATER CAP KGBL			136,300		460,807				3,761,676
SEWER FUND	947,622	784,500	3,008,840		450,000	348,053			2,677,282
SEWER CAPITAL			16,808,781						3,458,840
SEWER CONSTRUCTION			514,735						16,808,781
LINCOLN SQ BOND									514,735
1997 WATER BOND				450,229					450,229
1999 OPEN SPACE				1,562,914					1,562,914
2005 SEWER BOND				297,281					297,281
2006 WATER REFUNDING				453,000					453,000
2007 WATER BONDS									
TOTAL	8,842,932	4,521,759	33,155,706		9,113,648	4,067,517	1,200,000	840	64,190,561

CITY OF LINCOLN CITY
ANNUAL BUDGET
2007 - 2008

CITY OF LINCOLN CITY
TAX LEVY CALCULATIONS
FISCAL YEAR 2007-2008

TAX LEVY CALCULATION	1999		2005	
	GENERAL FUND	OPEN SPACE BOND FUND	GENERAL FUND	SEWER BOND FUND
TOTAL BUDGET REQUIREMENTS	\$10,679,739	\$450,229	\$8,666,596	\$1,562,914
LESS BUDGET RESOURCES EXCEPT TAXES TO BE LEVIED	\$6,605,602	\$171,229	\$5,475,959	\$958,414
TAXES NECESSARY TO BALANCE BUDGET	\$4,074,137	\$279,000	\$3,190,637	\$604,500
ADD TAXES ESTIMATED NOT TO BE RECEIVED	\$306,656	\$21,000	\$240,156	\$45,500
NECESSARY TAXES	\$4,380,793	\$300,000	\$3,430,793	\$650,000
PERMANENT TAX RATE	4.0996			
PROPERTY TAX PROJECTION:				
ASSESSED VALUE 2006-2007	\$964,318,686	\$964,318,686	\$964,318,686	\$964,318,686
LESS: URBAN RENEWAL	\$163,495,345			
NET ASSESSED VALUE	\$800,823,341			
ESTIMATED NET INCREASE IN ASSESSED VALUE	4.50%	4.50%	4.50%	4.50%
ESTIMATED ASSESSED VALUE FOR FISCAL YEAR 2007-2008	\$836,860,391	\$1,007,713,027	\$836,860,391	\$1,007,713,027
PERMANENT TAX RATE - GENERAL FUND	\$4.0996			
EST. TAX RATE - BONDED INDEBTEDNESS	\$0.2977			
NECESSARY TAXES	\$3,430,793	\$300,000	\$3,430,793	\$650,000
LESS AMOUNT NOT TO BE COLLECTED	(\$240,156)	(\$21,000)	(\$240,156)	(\$45,500)
ESTIMATED TAXES TO BE COLLECTED	\$3,190,637	\$279,000	\$3,190,637	\$604,500

General Fund	ACTUAL	ACTUAL	BUDGET	YE ESTIMATE	BUDGET	BUDGET	BUDGET	FY 2007-08
Summary	FY 2004-05	FY 2005-06	FY 2006-07	FY 2006-07	PROPOSED	APPROVED	ADOPTED	
General Fund Summary								
RESOURCES:								
TAXES	3,230,041	3,309,996	3,351,380	3,435,238	3,565,637	3,565,637	3,565,637	3,565,637
FEES, LICENSES & PERMITS	922,656	1,086,302	957,642	1,272,953	1,171,097	1,171,097	1,171,097	1,171,097
INTER-GOVERNMENTAL	304,049	380,563	358,561	378,022	423,600	423,600	423,600	423,600
FINES & FORFEITURES	145,894	152,629	145,700	161,280	170,661	170,661	170,661	170,661
MISC REVENUE	653,535	772,463	781,189	877,077	905,072	905,072	905,072	905,072
TRANSFERS IN	811,848	832,338	798,351	815,672	826,567	826,567	826,567	826,567
TOTAL RESOURCES	6,068,023	6,534,291	6,392,822	6,940,241	7,062,634	7,062,634	7,062,634	7,062,634
EXPENDITURES:								
CITY COUNCIL	8,257	8,168	15,140	12,420	17,000	17,000	17,000	17,000
ADMINISTRATION	271,914	287,477	336,418	347,622	378,061	378,061	378,061	378,061
FINANCE	646,004	649,367	594,160	631,073	637,664	637,664	637,664	637,664
LIBRARY	540,114	609,025	708,624	704,713	795,589	795,589	795,589	795,589
MUNICIPAL COURT	76,254	79,366	81,185	82,394	86,551	86,551	86,551	86,551
CITY ATTORNEY	141,444	147,127	140,800	163,800	161,700	161,700	161,700	161,700
PLANNING	512,612	615,421	587,715	711,596	779,033	779,033	779,033	779,033
POLICE								
DISPATCH CENTER								
RECREATION	754,939	842,453	868,626	862,364	982,589	982,589	982,589	982,589
PARKS								
VEHICLE MAINTENANCE	91,300	97,217	112,260	113,883	118,441	118,441	118,441	118,441
GENERAL FUND OPERATIONS	329,882	459,125	466,847	422,338	445,643	444,143	459,143	459,143
TRANSFERS OUT	2,254,594	2,412,071	2,770,768	2,790,768	2,820,000	2,820,000	2,820,000	2,820,000
CONTINGENCIES								
TOTAL EXPENDITURES	5,627,314	6,206,817	6,682,543	6,842,969	7,222,271	7,220,771	7,235,771	7,235,771
NET REVENUES	440,709	327,474	-289,721	97,271	-159,637	-158,137	-173,137	-173,137
(EXPENDITURES)								
BEGINNING BALANCE	1,938,508	2,379,217	2,498,517	2,706,691	2,803,962	2,803,962	2,803,962	2,803,962
ENDING BALANCE	2,379,217	2,706,691	2,208,797	2,803,962	2,644,325	2,644,325	2,644,325	2,644,325

CITY OF LINCOLN CITY
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ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
GENERAL FUND 111-000-RESOURCES								
REVENUE								
TAXES								
2,835,993	2,947,926	2,945,253	4101010	Current Property Taxes	3,069,678	3,190,637	3,190,637	3,190,637
192,065	136,760	180,000	4101020	Prior Property Taxes	135,000	135,000	135,000	135,000
201,983	225,310	226,127	4111010	Current Tax (Business)	230,560	240,000	240,000	240,000
3,230,041	3,309,996	3,351,380		TOTAL TAXES	3,435,238	3,565,637	3,565,637	3,565,637
FEEES, LICENSES, & PERMITS								
86,341	109,724	113,813	4201001	Northwest Natural Gas Co	164,700	166,000	166,000	166,000
231,661	313,369	330,000	4201002	Pacific Power & Light Co	351,900	355,000	355,000	355,000
87,890	81,587	83,426	4201003	Sprint	80,560	80,000	80,000	80,000
49,004	51,102	45,963	4201004	North Lincoln Sanitary Service	52,900	54,000	54,000	54,000
92,782	97,745	91,800	4201005	Charter Communications	101,076	102,000	102,000	102,000
150,126	187,758	120,000	4202001	Building Permits	210,000	170,000	170,000	170,000
13,374	16,511	11,440	4202002	State Surcharge	19,900	16,000	16,000	16,000
5,712	2,115	3,000	4202005	Mobile Home Permits	1,850	2,000	2,000	2,000
20,869	22,659	20,000	4202008	Mechanical Permits	22,191	22,000	22,000	22,000
5,764	5,547	4,000	4202010	Excavating & Grading Permits				
132,227	151,174	100,000	4202020	Plan Checks Fees	210,000	136,000	136,000	136,000
7,725	6,924	5,000	4202024	Site Plan Review	2,342	2,342	2,342	2,342
-250	500	1,000	4202030	Planned Unit Develop (PUD)				
2,245	2,641	1,500	4202031	Sub-Division Fees	2,631	2,500	2,500	2,500
2,250	3,425	1,500	4202032	Variances	6,075	3,400	3,400	3,400
11,891	6,898	5,000	4202033	Zone Changes	19,205	10,000	10,000	10,000
3,925	4,213	5,000	4202034	Conditional Use Permit	3,150	4,000	4,000	4,000
2,365	2,840	2,000	4202038	Sign Permits	1,719	2,000	2,000	2,000
	850		4202040	Street & Easement Vacations				
1,150	300		4202090	Appeals	975	975	975	975
2,790	2,870	2,700	4208001	Liquor License	2,900	3,000	3,000	3,000
5,950	7,330	6,000	4208100	Burglar Alarm Permits	9,280	9,280	9,280	9,280
			4208175	Financing Fees				
5,840	5,890	4,000	4208201	Vacation Rentals Permits	6,200	27,200	27,200	27,200
675	650	500	4208301	Home Occupation Permits	800	800	800	800
250	450		4208800	Other Permits				
	700		4208801	Taxicab Driver's Permits	2,100	2,100	2,100	2,100
	530		4208802	Taxicab Vehicle Certificates	500	500	500	500
922,656	1,086,302	957,642		TOTAL FEES, LICENSES & PERMITS	1,272,953	1,171,097	1,171,097	1,171,097

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
GENERAL FUND 111-000-RESOURCES								
INTER-GOVERNMENT REVENUE								
FEDERAL GOVERNMENT								
			4301800	Federal Allocations				
			4302001	Cigarette Tax Allocation	13,500	13,100	13,100	13,100
14,250	13,826	14,422	4302002	Liquor Revenue Allocation	82,000	88,900	88,900	88,900
76,484	80,666	78,009	4302003	State Revenue Sharing	82,000	82,000	82,000	82,000
71,887	81,550	73,130	4302080	Other State Allocations	2,522	2,500	2,500	2,500
4,367			4302081	Parks & Recreation Grant	44,100	44,100	44,100	44,100
8,000	12,000	8,000	4302100	Community Development Grants	8,000	8,000	8,000	8,000
	27,500		4302105	Economic Development Grants	2,000	11,000	11,000	11,000
8,220	5,398	11,000	4302130	Library Assistance Grants				
109,841	159,623	174,000	4303130	Library Service District	188,000	174,000	174,000	174,000
11,000			4303140	Lincoln County				
			4304301	Other Local Government				
304,049	380,563	358,561		TOTAL INTER-GOVERNMENT	378,022	423,600	423,600	423,600
FINES & FORFEITURES								
97,487	92,457	85,000	4501001	Fines & Forfeitures	106,000	110,000	110,000	110,000
14,519	10,642	15,000	4501002	Diversion Fees	2,048	2,500	2,500	2,500
4,147	6,332	5,000	4501003	Court Costs	11,128	12,000	12,000	12,000
13,603	14,452		4501118	Collection Fees Received	10,820	12,000	12,000	12,000
-19,157	-17,773		4501120	Collection Agency Fees	-17,699	-18,052	-18,052	-18,052
22,761	31,276	28,000	4501121	District Court Collections	32,000	33,000	33,000	33,000
120	784	500	4501201	Ct App't'd Att Fee/Restitution		1,213	1,213	1,213
1,213	1,213	1,200	4506001	Admin Costs Jail Assessments	4,500	4,500	4,500	4,500
3,533	4,581	4,000	4550001	Library Fines	9,980	12,000	12,000	12,000
7,233	7,915		4560001	Investigation Fee	1,290	1,500	1,500	1,500
435	750	7,000	4560002	Code Enforcement Fines				
145,894	152,629	145,700		TOTAL FINES & FORFEITURES	161,280	170,661	170,661	170,661
MISCELLANEOUS RECEIPTS								
194,558	265,409	273,103	4601016	Community Center Revenue	289,700	304,000	304,000	304,000
8,845	206	250	4601020	Lien Clearance Fees	150	250	250	250
170,000	170,000	170,000	4601020	Siletz Tribe	170,000	170,000	170,000	170,000

CITY OF LINCOLN CITY
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ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE		BUDGET APPROVED	BUDGET ADOPTED
					FY 2006-07	FY 2007-08		
GENERAL FUND								
(11)-000- RESOURCES								
41,007	42,459	41,556	4601050,51	Land Leases	43,650	44,872	44,872	44,872
8,625	9,300	9,000	4601905	Recording Fees	5,013	5,000	5,000	5,000
2,195	4,077	4,133	4601910	Other Revenue	3,459	4,000	4,000	4,000
52,527	105,358	92,298	4610001	Interest Allocated	155,000	150,000	150,000	150,000
1,674	3,762	4,850	4610002	Interest Direct	6,179	6,000	6,000	6,000
72,480	54,706	65,000	4640001	Special Recreation Programs	74,800	78,700	78,700	78,700
7,747	10,976	18,000	4640201	After School Program	30,480	40,400	40,400	40,400
			4650001	Sale of Real Estate				
	8,814		4650005	Sale of Equipment				
4,285	5,116	8,000	4660001,2,11,101	Library User Fees	3,547	4,000	4,000	4,000
89,692	92,280	95,000	4699830	Reimbursement from URA	95,000	97,850	97,850	97,850
653,535	772,463	781,189		TOTAL MISCELLANEOUS REVENUE	877,077	905,072	905,072	905,072
ADMINISTRATIVE TRANSFERS								
122,550	123,700	146,485	4701230	Admin Trf TRT (Recreation)	146,485	138,200	138,200	138,200
33,828	35,500	36,565	4701265	Admin Trf Parks Fund	36,565	37,662	37,662	37,662
38,568	39,725	40,917	4701822	Admin Trf VCB Fund	40,917	42,145	42,145	42,145
70,092	72,194	74,360	4702220	Admin Transfer Street Fund	74,360	76,590	76,590	76,590
222,756	229,439	196,646	4702770	Admin Transfer Water Fund	196,646	202,545	202,545	202,545
171,444	176,588	156,116	4702780	Admin Transfer Sewer Fund	156,116	160,800	160,800	160,800
152,610	155,192	147,263	4702821	Admin Trf TRT (5%)	164,584	168,625	168,625	168,625
811,848	832,338	798,351		TOTAL TRANSFERS	815,672	826,567	826,567	826,567
BEGINNING BALANCE								
		2,498,517	4890001	Estimated Beginning Balance		2,803,962	2,803,962	2,803,962
1,938,500	2,379,217		4890010	Beginning Balance	2,706,691			
1,938,500	2,379,217	2,498,517		TOTAL OTHER RESOURCES	2,706,691	2,803,962	2,803,962	2,803,962
8,006,523	8,913,508	8,891,340		**TOTAL RESOURCES**	9,646,932	9,866,596	9,866,596	9,866,596

CITY OF LINCOLN CITY
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ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
GENERAL FUND								
111-011 CITY COUNCIL								
MATERIALS & SERVICES								
		500	6205003	Printing	500	500	500	500
2,808	3,237	4,600	6206002	Conferences & Meetings	6,100	6,200	6,200	6,200
4,062	3,728	4,340	6206003	Travel & Subsistence	3,920	4,000	4,000	4,000
100	150	125	6206005	Membership & Dues	300	200	200	200
		3,000	6209001	Postage	3,000	3,000	3,000	3,000
502	765	1,545	6209090	Other Services	800	1,700	1,700	1,700
785	288	1,030	6229001	Supplies	1,300	1,400	1,400	1,400
8,257	8,168	15,140		TOTAL MATERIAL & SERVICES	12,420	17,000	17,000	17,000
CAPITAL OUTLAY								
			6320001	Office Equipment				
			6320201	Other Equipment				
				TOTAL CAPITAL OUTLAY				
8,257	8,168	15,140		**TOTAL EXPENDITURES**	12,420	17,000	17,000	17,000

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE		BUDGET		FY 2007-08 ADOPTED
					FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	BUDGET APPROVED	
142,644	162,641	163,647	6101100	PERSONAL SERVICES	149,606	204,382	204,382	204,382	204,382
38,252	24,044	40,797	6102002	Salaries	65,172	25,338	25,338	25,338	25,338
210	1,099		6103012	Part-time Salaries	125				
13,625	13,938	16,267	6105011	Overtime, City Employees	16,407	18,232	18,232	18,232	18,232
619	542	585	6105012	FICA/Medicare	607	655	655	655	655
30,915	30,160	40,766	6106011	Worker's Compensation	32,018	36,627	36,627	36,627	36,627
794	774	1,144	6106012,13	Insurance Benefits	1,151	1,567	1,567	1,567	1,567
17,781	20,769	27,320	6106014	Life/Disability Insur	26,416	30,260	30,260	30,260	30,260
7,944	8,098	8,192	6106015	Retirement	8,430	8,600	8,600	8,600	8,600
				Deferred Compensation					
252,784	262,065	298,718		TOTAL PERSONAL SERVICES	299,932	325,661	325,661	325,661	325,661
				MATERIALS & SERVICES					
			6201119	Contracted Services	340	400	400	400	400
	340	11,500	6202101	Computer Software	15,800	25,000	25,000	25,000	25,000
746	2,099	2,000	6203020	Telephone (cell)	1,500	1,950	1,950	1,950	1,950
4,002	5,420	6,500	6206002	Conferences & Meetings/Training	6,500	5,500	5,500	5,500	5,500
1,847	1,982	3,500	6206003	Travel & Subsistence	3,000	2,500	2,500	2,500	2,500
			6206004	Recruitment & Testing	1,500	1,500	1,500	1,500	1,500
1,172	4,131	1,100	6206005	Membership & Dues	350	500	500	500	500
175	534	400	6206006	Books & Periodicals	350	350	350	350	350
370	350	350	6209010	Insurance & Bonds	5,600	6,000	6,000	6,000	6,000
5,654	5,031	6,800	6211020	Office Equip/Computer Maint	6,250	4,200	4,200	4,200	4,200
2,295	4,364	3,500	6229001	Supplies	41,190	47,900	47,900	47,900	47,900
16,261	24,251	35,650		TOTAL MATERIALS & SERVICES	61,500	61,500	61,500	61,500	61,500
				CAPITAL OUTLAY					
2,868	1,161	1,300	6320001	Office Equipment	6,500	4,500	4,500	4,500	4,500
		750	6320501	Office Furnishings					
2,868	1,161	2,050		TOTAL CAPITAL OUTLAY	6,500	4,500	4,500	4,500	4,500
271,913	287,477	336,418		**TOTAL EXPENDITURES**	347,622	378,061	378,061	378,061	378,061

GENERAL FUND
 111-021- CITY ADMINISTRATION

CITY OF LINCOLN CITY
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ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
GENERAL FUND								
111-031 - FINANCE DEPARTMENT								
PERSONAL SERVICES								
340,398	346,348	328,638	6101100	Salaries	319,080	386,670	386,670	386,670
51,403	74,879	43,092	6102001,2	Part-time Salaries	71,293	18,168	18,168	18,168
1,632	2,078	504	6103012	Overtime, City Employees	1,285	1,500	1,500	1,500
29,706	30,496	28,476	6105011	FICA/Medicare	29,962	31,085	31,085	31,085
1,507	1,494	1,024	6105012	Worker's Compensation	1,305	1,447	1,447	1,447
90,315	102,111	84,732	6106011	Insurance Benefits	94,706	106,759	106,759	106,759
2,176	1,961	2,851	6106012,13	Life/Disability Insurance	2,285	2,744	2,744	2,744
42,364	55,774	52,179	6106014	Retirement	51,323	49,041	49,041	49,041
559,501	615,141	541,495		TOTAL PERSONAL SERVICES	571,239	597,414	597,414	597,414
MATERIALS & SERVICES								
49,931	3,125	18,000	6202101	Computer Software	6,836	5,000	5,000	5,000
9,936	15,763	14,000	6202102	Accounting Software Licensing/Support	10,769	13,000	13,000	13,000
7,445	502	3,500	6206001	Training	3,000	3,000	3,000	3,000
4,337	3,036	3,500	6206002	Conferences & Meetings	2,000	3,000	3,000	3,000
			6206004	Recruitment & Testing	25,579	2,000	2,000	2,000
			6206005	Membership & Dues	400	400	400	400
			6206006	Books & Periodicals	350	500	500	500
			6209010	Insurance & Bonds	350	350	350	350
			6211020	Office/Computer Equip Maint	1,350	2,000	2,000	2,000
			6229001	Supplies	7,500	8,000	8,000	8,000
83,136	30,246	51,365		TOTAL MATERIALS & SERVICES	58,134	37,250	37,250	37,250
CAPITAL OUTLAY								
			6320001	Office Equipment	1,700	3,000	3,000	3,000
			6320501	Office Furnishings				
3,367	3,980	1,300		TOTAL CAPITAL OUTLAY	1,700	3,000	3,000	3,000
646,004	649,367	594,160		**TOTAL EXPENDITURES**	631,073	637,664	637,664	637,664

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
GENERAL FUND 111-035- LIBRARY								
PERSONAL SERVICES								
201,697	226,234	241,438	6101100	Salaries	242,911	257,613	257,613	257,613
16,960	17,037	14,774	6102001	Part-time employees hourly	16,690	20,560	20,560	20,560
63,939	62,190	89,207	6102002	Permanent Part-time	86,748	89,695	89,695	89,695
1,072	518	1,008	6103012	Overtime, City Employees	654	1,000	1,000	1,000
21,003	22,267	26,502	6105011	FICA/Medicare	25,751	28,219	28,219	28,219
1,081	975	953	6105012	Worker's Compensation	1,055	1,015	1,015	1,015
63,806	67,149	77,148	6106011	Insurance Benefits	78,895	88,094	88,094	88,094
1,133	1,266	2,214	6106012,13	Life/Disability Insurance	2,144	2,562	2,562	2,562
23,567	36,908	47,980	6106014	Retirement	39,215	44,181	44,181	44,181
394,258	434,544	501,224	TOTAL PERSONAL SERVICES		494,063	532,939	532,939	532,939
MATERIALS & SERVICES								
30,881	47,249	55,000	6201119	Contracted Services (CRSN)	55,000	60,000	60,000	60,000
1,789	985	3,000	6202101	Computer Software/Maintenance	3,000	3,000	3,000	3,000
3,106	2,722	3,500	6203020	Telephone	4,000	4,500	4,500	4,500
2,095	3,333	5,000	6203021	Website services	5,000	5,000	5,000	5,000
1,838	350		6203022	Gates Foundation Grant				
1,441	614	2,300	6206001	Training	2,000	3,000	3,000	3,000
2,322	1,943	4,000	6206002	Conferences & Meetings	4,000	4,500	4,500	4,500
470	480	600	6206004	Recruitment & Testing		500	500	500
5,697	3,720	5,000	6206005	Membership & Dues	650	650	650	650
3,898	3,189	4,500	6206006	Periodicals	5,000	6,000	6,000	6,000
2,685	4,362	8,000	6209090	Other Services	4,500	6,000	6,000	6,000
12,381	17,849	15,000	6211020	Office Equip/Computer Maintenance	8,000	8,000	8,000	8,000
91	235	300	6220001	Library Supplies	16,000	17,500	17,500	17,500
6	40	200	6221001	Gasoline, Fuel, Oils	300	300	300	300
7,454	5,355	5,000	6221010	Vehicle Repair Parts	200	200	200	200
			6229001	Supplies	5,500	6,000	6,000	6,000
76,154	92,426	111,400	TOTAL MATERIALS & SERVICES		113,150	125,150	125,150	125,150

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
				GENERAL FUND				
				111-035- LIBRARY				
				CAPITAL OUTLAY				
51,250	57,971	65,000	6301101	Library Books, Films, Tapes etc	65,000	71,500	71,500	71,500
6,020	4,575	10,000	6301103	Library Assistance Grants	10,000	10,000	10,000	10,000
6,044	8,887	6,000	6301201	Reference Books	6,000	6,000	6,000	6,000
2,794	4,409	5,000	6320001	Equipment/Computer Hardware	6,500	38,000	38,000	38,000
3,594	6,213	10,000	6320501	Office Furnishings	10,000	12,000	12,000	12,000
69,702	82,055	96,000		TOTAL CAPITAL OUTLAY	97,500	137,500	137,500	137,500
540,114	609,025	708,624		**TOTAL EXPENDITURES**	704,713	795,589	795,589	795,589

CITY OF LINCOLN CITY
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ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
GENERAL FUND								
111-036-MUNICIPAL COURT								
PERSONAL SERVICES								
45,105	34,387	50,112	6101100	Salaries	36,039	37,428	37,428	37,428
5,486	15,565	400	6102001,2	Part-time Employees	15,000	15,000	15,000	15,000
86	38	504	6103012	Overtime, City Employees	39	500	500	500
3,679	3,541	3,872	6105011	FICA/Medicare	3,693	4,072	4,072	4,072
214	183	139	6105012	Worker's Compensation	178	186	186	186
13,591	14,202	14,256	6106011	Insurance Benefits	14,872	16,927	16,927	16,927
227	189	227	6106012,13	Life/Disability Insurance	228	262	262	262
3,773	5,206	5,275	6106014	Retirement	5,551	4,776	4,776	4,776
72,161	73,311	74,785		TOTAL PERSONAL SERVICES	75,600	79,151	79,151	79,151
MATERIALS & SERVICES								
353	1,023	500		Contracted Services	1,144	1,500	1,500	1,500
386		1,000	6202101	Computer Software/Training	1,000	1,000	1,000	1,000
816	1,572	1,500	6206002	Conferences & Meetings	1,500	1,500	1,500	1,500
			6206004	Recruitment & Testing	139			
135	135	150	6206005	Membership & Dues	135	150	150	150
	79	50	6206006	Books & Periodicals		50	50	50
2,124	2,083	2,200	6211020	Office Equipment Maintenance	2,007	2,200	2,200	2,200
279	1,163	1,000	6229001	Supplies	889	1,000	1,000	1,000
4,093	6,055	6,400		TOTAL MATERIALS & SERVICES	6,794	7,400	7,400	7,400
CAPITAL OUTLAY								
			6320001	Office Equipment				
				TOTAL CAPITAL OUTLAY				
76,254	79,366	81,185		**TOTAL EXPENDITURES**	82,394	86,551	86,551	86,551

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ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
137,189	140,569	134,000	6201152	MATERIALS & SERVICES	158,000	145,000	145,000	145,000
1,705	4,193	4,800	6206006	Legal Services	3,000	14,500	14,500	14,500
2,550	2,365	2,000	6229001	Law Library/Codification	2,800	2,200	2,200	2,200
				City Atty Expenses				
141,444	147,127	140,800		TOTAL MATERIALS & SERVICES	163,800	161,700	161,700	161,700
141,444	147,127	140,800		**TOTAL EXPENDITURES**	163,800	161,700	161,700	161,700

GENERAL FUND
111-038-CITY ATTORNEY

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE		BUDGET APPROVED	BUDGET ADOPTED
					FY 2006-07	FY 2007-08		
GENERAL FUND								
111-041 COMMUNITY DEVELOPMENT								
PERSONAL SERVICES								
146,391	168,487	217,651	6101100	Salaries	200,188	249,691	249,691	249,691
27,514	22,847	5,000	6102002	Part-time Salaries	14,466	36,635	36,635	36,635
7,079	10,315	8,004	6103012	Overtime, City Employees	9,982	12,000	12,000	12,000
13,559	15,019	16,650	6105011	FICA/Medicare	17,365	22,822	22,822	22,822
659	636	599	6105012	Worker's Compensation	847	1,009	1,009	1,009
43,029	43,091	65,208	6106011	Insurance Benefits	53,146	86,403	86,403	86,403
880	825	1,067	6106012,13	Life/Disability Insurance	1,181	2,032	2,032	2,032
17,322	26,557	31,345	6106014	Retirement	24,344	38,131	38,131	38,131
256,433	287,777	345,524		TOTAL PERSONAL SERVICES	321,519	448,723	448,723	448,723
MATERIALS & SERVICES								
218,006	276,443	180,000	6201119	Building Inspection/Plan Review	315,000	246,000	246,000	246,000
800	700	2,000	6201119	Contracted Services	15,000	10,000	10,000	10,000
1,608	208		6201131	Appeals Transcriptions	750	2,000	2,000	2,000
13,138	16,900	11,440	6201159	Other Consultants	19,884	16,000	16,000	16,000
290	5,000	5,000	6202006	State Surcharge	602	5,000	5,000	5,000
324	256	501	6202101	Computer Software	6,000	1,260	1,260	1,260
5,157	4,983	5,000	6203020	Cell Phone	6,000	6,000	6,000	6,000
569	272	750	6205002	Legal Advertising	400	750	750	750
489	80	1,000	6205003	Printing	1,000	1,000	1,000	1,000
1,056	1,026	2,000	6205011	Citizen's Involvement Program	2,000	2,000	2,000	2,000
85	513	2,000	6206001	Training	1,500	1,500	1,500	1,500
467	775	1,000	6206002	Conferences, Meetings	1,200	2,000	2,000	2,000
509	766	1,000	6206003	Travel, Subsistence	2,500	2,500	2,500	2,500
3,801	4,593	2,500	6206004	Recruitment & Testing	500	1,000	1,000	1,000
		300	6206005	Membership & Dues	1,500	1,500	1,500	1,500
		250	6206006	Books & Periodicals	4,518	3,900	3,900	3,900
		250	6211020	Office Equip/Computer Maint				
		300	6221001	Gasoline, Fuel, Oils				
		250	6221010	Vehicle Repair Parts				
		250	6225001	Code Enforcement Expense	423	500	500	500
		10,000	6225003	Measure 37 Research Expense	11,000	10,000	10,000	10,000
		4,000	6229001	Supplies	7,300	7,400	7,400	7,400
6,357	5,576	4,000		TOTAL MATERIALS & SERVICES	389,077	320,310	320,310	320,310
252,656	325,322	240,191						

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
				GENERAL FUND				
				111-041-COMMUNITY DEVELOPMENT				
				CAPITAL OUTLAY				
	3,122	2,322	6320001	Office Equipment	1,000	5,000	5,000	5,000
			6320501	Furnishings/Remodel		5,000	5,000	5,000
	3,122	2,322		TOTAL CAPITAL OUTLAY	1,000	10,000	10,000	10,000
512,211	615,421	587,715		**TOTAL EXPENDITURES**	711,596	779,033	779,033	779,033

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
GENERAL FUND								
111-964-RECREATION DEPARTMENT								
PERSONAL SERVICES								
181,260	187,865	194,850	6101100	Salaries	205,807	200,502	200,502	200,502
59,861	112,404	107,515	6102002	Permanent Part-time	110,017	132,276	132,276	132,276
82,943	99,080	100,000	6102001	Part-time Employees (Hourly)	59,028	104,100	104,100	104,100
1,564	1,279	1,000	6103012	Overtime, City Employees	1,782	1,000	1,000	1,000
24,159	29,406	29,886	6105011	FICA/Medicare	30,930	33,460	33,460	33,460
16,786	14,755	19,365	6105012	Worker's Compensation	14,661	23,595	23,595	23,595
	142		6105013	Unemployment Re-impursement	2,387	1,000	1,000	1,000
63,409	68,588	75,978	6106011	Insurance Benefits	78,312	98,028	98,028	98,028
1,156	1,103	2,047	6106012	Life/Disability Insurance	1,895	2,369	2,369	2,369
26,623	37,211	44,623	6106014	Retirement	45,939	42,122	42,122	42,122
457,761	551,833	575,263		TOTAL PERSONAL SERVICES	590,768	638,452	638,452	638,452
MATERIALS & SERVICES								
24,861	7,392	14,105	6201119	Contracted Services **	13,900	16,300	16,300	16,300
3,651	3,292	4,500	6202101	Computer Software	3,800	8,292	8,292	8,292
31,073	34,224	37,950	6203001	Electric Power **	33,795	36,000	36,000	36,000
49,813	48,093	49,500	6203010	Natural Gas **	43,390	42,900	42,900	42,900
4,673	4,259	4,000	6203020	Telephone	4,760	4,800	4,800	4,800
5,445	2,563	6,500	6205003	Printing	5,760	5,500	5,500	5,500
3,087	2,857	4,100	6206002	Conferences, Meeting, Training	2,400	4,100	4,100	4,100
			6206004	Recruitment & Testing	2,168	2,100	2,100	2,100
300		400	6206005	Membership & Dues	450	400	400	400
		120	6206006	Books & Periodicals		120	120	120
			6206007	Safety	800	800	800	800
1,040	80	1,250	6209030	Clothing and Uniforms	771	1,250	1,250	1,250
17,415	33,666	44,930	6210001	Building Maintenance **	40,500	41,000	41,000	41,000
2,687	4,921	3,500	6211020	Office Equipment Maintenance	3,100	4,100	4,100	4,100
5,515	6,428	7,625	6211030	Swimming Pool Maintenance	6,700	8,025	8,025	8,025
330	469	720	6221001	Gasoline, Fuel, & Oils	450	450	450	450
448	214	500	6221010	Vehicle Repair Parts	180	200	200	200
3,764	3,986	4,520	6222010	Chemicals	4,600	6,800	6,800	6,800
15,895	15,024	3,900	6229001	Supplies	3,500	3,100	3,100	3,100
6,133	12,548	12,000	6229003	Concession Supplies	13,100	13,000	13,000	13,000
48,420	18,712	30,000	6240001	Special Recreation Programs	25,500	30,000	30,000	30,000
36,802	7,207	6,000	6248002	After School Program	12,012	21,000	21,000	21,000
256,242	205,045	236,120		TOTAL MATERIALS & SERVICES	221,606	250,237	250,237	250,237
CAPITAL OUTLAY								
38,936	85,575	57,243	6320201	Other Equipment	50,000	9,900	9,900	9,900
			6330205	Community Center Improvements		84,000	84,000	84,000
36,936	85,575	57,243		TOTAL CAPITAL OUTLAY	50,000	93,900	93,900	93,900
754,939	842,453	868,626		TOTAL EXPENDITURES	862,364	982,589	982,589	982,589
				** Reimbursed by Transient Room Tax				

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
GENERAL FUND								
111-066-VEHICLE MAINTENANCE								
PERSONAL SERVICES								
38,880	39,780	40,814	6101100	Salaries	40,875	41,955	41,955	41,955
	3,191	12,376	6102001	Part-time Employees (hourly)	12,568	12,376	12,376	12,376
224	376	2,004	6103012	Overtime, City Employees	994	2,000	2,000	2,000
2,840	3,105	4,222	6105011	FICA/Medicare	4,006	4,310	4,310	4,310
2,215	1,922	2,983	6105012	Worker's Compensation	2,400	3,045	3,045	3,045
13,591	14,202	14,256	6106011	Insurance Benefits	14,872	16,927	16,927	16,927
245	208	255	6106012,13	Life/Disability Insurance	264	285	285	285
4,192	5,947	6,341	6106014	Retirement	6,766	5,534	5,534	5,534
62,187	68,731	83,251		TOTAL PERSONAL SERVICES	82,745	86,432	86,432	86,432
MATERIALS & SERVICES								
	349		6202101	Computer Software, Upgrades	1,002	1,030	1,030	1,030
6,253	5,718	7,267	6203001	Electric Power	6,455	6,635	6,635	6,635
495	1,720	1,241	6203010	Natural Gas	830	853	853	853
256	424	206	6203020	Telephone	288	296	296	296
	945	1,236	6206001	Training	66	68	68	68
	206	206	6206006	Books & Periodicals				
751	100	515	6206007	Safety	4,311	4,432	4,432	4,432
401	530	412	6209030	Uniforms & Clothing	578	594	594	594
1,217	6,312	2,303	6210001	Building Maintenance	2,289	2,353	2,353	2,353
349	824	824	6211020	Office/Comp/Radio Equip Maint				
1,021	3,975	5,009	6221001	Gasoline, Fuel, Oils	7,983	8,207	8,207	8,207
15,985	5,754	5,150	6221010	Vehicle Repair Parts	5,000	5,140	5,140	5,140
			6221015	Corrosion Control				
1,250	2,659	1,640	6229001	Supplies	2,337	2,402	2,402	2,402
27,978	28,486	26,009		TOTAL MATERIALS & SERVICES	31,138	32,009	32,009	32,009
CAPITAL OUTLAY								
1,135		3,000	6320201	Other Equipment				
1,135		3,000		TOTAL CAPITAL OUTLAY				
91,300	97,217	112,260		**TOTAL EXPENDITURES**	113,883	118,441	118,441	118,441

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07		BUDGET FY 2007-08		
					PROPOSED	APPROVED	PROPOSED	ADOPTED	
				GENERAL FUND 111-091-GEN FUND OPERATIONS					
				PERSONAL SERVICES					
-1,056	18,547	2,500	6105012	Workmen's Comp					
11,561	81		6105013	Unemployment Re-imbursment	3,000				
10,505	18,628	2,500		TOTAL PERSONAL SERVICES	3,000		10,000	10,000	3,000
				MATERIALS & SERVICES					
5,776	22,593	15,000	6201119	Contracted Services	20,000		10,000	10,000	20,000
21,000	22,365	24,000	6201151	Auditing	25,375		51,000	51,000	51,000
67			6201152	Legal Services	1,282		1,000	1,000	1,000
4,776	3,022	25,000	6201154	Engineering (GIS)	9,900		20,000	20,000	20,000
	1,950		6201159	Other Consultants					
5,742	6,972	8,000	6202001	Filing & Recording Fees	4,292		8,000	8,000	8,000
	14		6202004	Real Property Taxes					
129	1,500	1,500	6202005	Election Costs	1,500		1,500	1,500	1,500
35,291	25,573	69,000	6202101	Computer Upgrade/Softw/Licenses	63,000		40,000	40,000	40,000
62,510	54,552	43,200	6203020	Telephone	54,620		55,000	55,000	55,000
2,858	146	1,200	6205001	Legal Notices	3,068		3,000	3,000	3,000
	6,000		6206001	Training					
	1,022		6206002	Conferences, Meetings					
5,894	4,756	4,363	6206005	Membership & Dues	7,793		7,800	7,800	7,800
15,303	31,258	18,000	6209001	Postage, Meter Lease	25,000		25,000	25,000	25,000
12,087	12,216	15,491	6209010	Insurance & Bonds	17,318		18,200	18,200	18,200
8,858	13,757	15,100	6211020	Office Equipment Maintenance	7,811		8,000	8,000	8,000
3,638	5,531	5,250	6220001	Stationery Supplies	5,999		5,800	5,800	5,800
9,720	12,406	8,400	6229001	Supplies	16,118		12,000	12,000	12,000
16,080	16,540	16,705	6230001	Fireworks/Beach Cleanup	15,681		16,500	16,500	16,500
			6231095	Sustainability Program			15,000	15,000	30,000
5,000	54,853	30,000	6231097	Economic Development	5,467				
	17,500	15,000	6231098	Educational Partnerships	15,000				
45,900	47,783	47,783	6231099	Animal Control Contract	49,389		55,238	55,238	55,238
38,900	36,650	40,000	6231199	Contribution Outside Agencies	40,990		42,500	41,000	41,000
2,173	33,391	35,000	6231215	Emergency Preparedness	22,000		35,000	35,000	35,000
9	-93	105	6231301	LC Volunteer Recognition Prog.			105	105	105
3,387	289	5,250	6260001	Employee Wellness Prog	1,038		5,000	5,000	5,000
305,198	425,046	449,347		TOTAL MATERIALS & SERVICES	412,638		434,143	434,143	449,143

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE		BUDGET APPROVED	BUDGET APPROVED	FY 2007-08 ADOPTED
					FY 2006-07	FY 2006-07			
GENERAL FUND 117-091 - GEN FUND OPERATIONS									
CAPITAL OUTLAY									
14,179	11,651	15,000	6320001	Office Equipment		6,700	10,000	10,000	10,000
	3,800		6320201	Other Equipment					
14,179	15,451	15,000		TOTAL CAPITAL OUTLAY		6,700	10,000	10,000	10,000
329,882	459,125	466,847		TOTAL GENERAL FUND OPERATIONS EXCLUDING TRANSFERS		422,338	444,143	444,143	459,143
TRANSFERS									
29,594	30,094	22,454	6601120	Transfer Lincoln Sq Center		42,454	30,000	30,000	30,000
1,740,000	1,872,727	30,094	6601469	Repayment of Interfund Loan		30,094			
485,000	509,250	2,186,251	6602151	Transfer Public Safety - Police		2,186,251	2,190,000	2,190,000	2,190,000
		496,969	6602152	Transfer Public Safety - Dispatch		496,969	600,000	600,000	600,000
		35,000	6602651	Transfer to PEG Access		35,000			
2,254,594	2,412,071	2,770,768		TOTAL TRANSFERS		2,790,768	2,820,000	2,820,000	2,820,000
OTHER DISBURSEMENT & EXP									
		1,208,794	6780001	Contingencies (Total Gen Fund)			1,444,325	1,445,825	1,430,825
		1,208,794		TOTAL OTHER DISBURSEMENT & EXPENSE			1,444,325	1,445,825	1,430,825
2,584,476	2,871,196	4,446,409		**TOTAL EXPENDITURES**		3,213,106	4,709,968	4,709,968	4,709,968
		1,000,000	6800502	UNAPPROPRIATED FUND BALANCE			1,200,000	1,200,000	1,200,000
2,584,476	2,871,196	5,446,409		TOTAL DEPARTMENT		3,213,106	5,909,968	5,909,968	5,909,968

CITY OF LINCOLN CITY

OUTSIDE AGENCY REQUESTS

AGENCY	2000-01 FUNDING	2001-02 FUNDING	2002-03 FUNDING	2003-04 FUNDING	2004-05 FUNDING	2005-06 FUNDING	2006-07 FUNDING	2007-08 REQUESTED	2007-08 APPROVED	2007-08 ADOPTED
SENIOR MEALS	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
LINCOLN CITY FOOD PANTRY	\$7,500	\$9,500	\$9,500	\$14,500	\$14,500	\$10,000	\$10,000	\$30,000	\$10,000	\$10,000
MY SISTER'S PLACE (FORMERLY WOMENS VIOLENCE)	\$10,500	\$10,500	\$10,500	\$11,500	\$11,500	\$10,000	\$12,000	\$12,000	\$12,000	\$12,000
TRUEMAN RECOVERY CENTER (L CO COUNCIL ON ALCOHOL/DRUG ABUSE)	\$3,000		\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
LINCOLN COUNCIL ON AGING SENIOR COMPANION PROGRAM RETIRED & SENIOR VOLUNTEERS	\$7,000 \$2,700	\$7,000 \$2,700	\$7,000 \$2,700	\$2,700	\$2,700	\$2,500	\$2,500	\$2,750	\$2,500	\$2,500
LINCOLN COUNTY FOOD SHARE	\$4,050	\$4,050	\$5,000	\$5,000	\$5,000	\$5,000	\$500	\$5,000	\$500	\$500
OLALLA CENTER FOR CHILDREN AND FAMILIES										
GLASS FLOAT DONATION										
THUGZ OFF DRUGZ										
ADULTS SUPPORTING KIDS										
	\$37,750	\$36,750	\$37,700	\$38,700	\$38,700	\$36,000	\$40,500	\$62,750	\$41,000	\$41,000

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
LINCOLN SQUARE CENTER 20-000 LINCOLN SQ OPERATIONS								
REVENUE								
MISCELLANEOUS REVENUE								
	2,524	65,500	4302080	HVAC Grant	65,500			
178,604	175,172	177,212	4601060	Lincoln Square Lease Payments	176,146	176,000	176,000	176,000
100	500	500	4601910	Other Revenue				
21,560	22,989	23,794	4601950	Renter Reimbursement	23,600	25,000	25,000	25,000
1,160	2,274	1,848	4610001	Interest Allocated	200	1,000	1,000	1,000
13,980	14,400	16,975	4699830	Reimbursement Urban Renewal	16,975	17,484	17,484	17,484
215,404	217,359	285,829		TOTAL MISCELLANEOUS REVENUE	282,421	219,484	219,484	219,484
OPERATING TRANSFERS								
7,682	17,675	20,835	4701111	Lincoln Square Capital	20,835	21,460	21,460	21,460
17,160	22,454	22,454	4701822	VCB Fund	42,454	30,000	30,000	30,000
12,000	14,570	14,570	4702111	General Fund	14,570	15,007	15,007	15,007
12,000	14,570	14,570	4702220	Street Fund	14,570	15,007	15,007	15,007
12,000	14,570	14,570	4702770	Water Fund	14,570	15,007	15,007	15,007
12,000	14,570	14,570	4702780	Sewer Fund	14,570	15,007	15,007	15,007
60,842	86,999	86,999		TOTAL TRANSFERS	106,999	96,481	96,481	96,481
BEGINNING BALANCE								
40,591	55,544	10,968	4890001	Estimated Beginning Balance	9,609	42,387	42,387	42,387
			4890010	Beginning Balance				
40,591	55,544	10,968		TOTAL OTHER RESOURCES	9,609	42,387	42,387	42,387
316,837	327,668	383,796		**TOTAL RESOURCES**	399,029	358,352	358,352	358,352
EXPENDITURES								
PERSONAL SERVICES								
67,036	70,229	70,166	6101100	Salaries	71,830	77,326	77,326	77,326
823	3,208	1,200	6103012	Overtime, City Employees	2,079	1,200	1,200	1,200
4,913	5,213	5,460	6105011	FICA/Medicare	5,378	6,007	6,007	6,007
3,452	3,130	3,858	6105012	Worker's Compensation	3,161	4,260	4,260	4,260
27,182	28,404	28,512	6106011	Insurance Benefits	29,744	33,854	33,854	33,854
435	376	453	6106012	Life/Disability Insurance	511	612	612	612
7,274	10,876	10,569	6106014	Retirement	10,971	9,886	9,886	9,886
111,115	121,436	120,218		TOTAL PERSONAL SERVICES	123,675	133,145	133,145	133,145

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE		BUDGET		FY 2007-08	
					FY 2006-07	PROPOSED	APPROVED	ADOPTED		
15,085	17,155	20,000	6201119	MATERIALS & SERVICES	12,868	20,000	20,000	20,000	20,000	20,000
		400	6202099	Contracted Services	40	400	400	400	400	400
1,553	36,102	75,000	6202101	Permits & Fees	73,900					
44,105	41,925	46,000	6203001	HVAC Software	48,250	50,000	50,000	50,000	50,000	50,000
5,645	11,780	11,000	6203010	Electric Power	10,234	11,000	11,000	11,000	11,000	11,000
543	494	600	6203020	Natural Gas	551	600	600	600	600	600
	55	400	6206002	Telephone	50	400	400	400	400	400
			6206004	Conference, Meetings, Training	79	100	100	100	100	100
17,439	21,016	22,000	6209010	Recruitment & Testing	22,612	23,740	23,740	23,740	23,740	23,740
	598	500	6209030	Insurance and Bonds	300	500	500	500	500	500
22,588	25,551	27,000	6210001	Uniforms & Clothing	33,000	40,000	40,000	40,000	40,000	40,000
21,560	22,989	23,794	6210005	Building Maintenance	23,600	25,000	25,000	25,000	25,000	25,000
633	598	650	6221001	Renter Expenses	684	650	650	650	650	650
550	307	300	6221010	Gasoline, Fuel, Oils		300	300	300	300	300
2,372	2,049	2,999	6229001	Vehicle Repair Parts	3,000	3,000	3,000	3,000	3,000	3,000
				Supplies						
132,073	180,619	230,643		TOTAL MATERIALS & SERVICES	228,868	175,690	175,690	175,690	175,690	175,690
				CAPITAL OUTLAY						
			6310101	Vehicles						
		23,000	6320201	Other Equipment	4,099	2,500	2,500	2,500	2,500	2,500
18,105	15,994		6330201	Building Improvements		45,000	45,000	45,000	45,000	45,000
		23,000		TOTAL CAPITAL OUTLAY	4,099	47,500	47,500	47,500	47,500	47,500
		9,935	6780001	OTHER DISBURSEMENT & EXP		2,017	2,017	2,017	2,017	2,017
		9,935		Contingencies						
				TOTAL OTHER DISBURSEMENT & EXP		2,017	2,017	2,017	2,017	2,017
261,293	318,049	383,796		**TOTAL EXPENDITURES**	356,642	356,352	356,352	356,352	356,352	356,352
55,544	9,609			ENDING BALANCE	42,367					

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
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261-000 - LINCOLN SQUARE
CONSTRUCTION PROJECT

REVENUE
MISCELLANEOUS REVENUE
Other Income
Interest Allocated
Trf Transient Room Tax
TOTAL MISCELLANEOUS REVENUE

4601915
4610001
4701230

405
405

OTHER RESOURCES
BEGINNING BALANCE
Estimated Beginning Balance
Beginning Balance

4890001
4890010

48,622

TOTAL OTHER RESOURCES

48,622

TOTAL RESOURCES

49,027

EXPENDITURES
CAPITAL OUTLAY

6330201 Lincoln Sq Capital Projects
6330207 Library Improvements
6370400 Reserve for Future Years

41,345

TOTAL CAPITAL OUTLAY

41,345

TRANSFERS
Transfer Lincoln Sq Operating
TOTAL TRANSFERS

6601120

7,682
7,682

TOTAL EXPENDITURES

49,027

ENDING BALANCE

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
151-0000 PUBLIC SAFETY FUND POLICE								
REVENUE								
INTER-GOVERNMENT REVENUE								
COUNTY GOVERNMENT								
			4301800	Federal Grants	30,935			
1,070	13,658	30,000	4302121	Other Grants	4,184	4,301	4,301	4,301
3,946	7,834	4,105	4304301	Lease Income Police Station				
LOCAL GOVERNMENT								
5,016	21,492	34,105		TOTAL INTER-GOVERNMENT	35,119	4,301	4,301	4,301
MISCELLANEOUS REVENUE								
	258		4501301	Restitution	252			
12,497	11,800	19,350	4601009	Police Impoundment Fees	9,760	10,000	10,000	10,000
3,837	3,203	4,075	4601010	Police Reports/Fingerprinting	4,293	4,400	4,400	4,400
5,603	144	139	4601910	Other Revenue/Insurance Claims	11,170	2,000	2,000	2,000
5,022	9,079	6,398	4610002	Interest Allocated	14,470	15,000	15,000	15,000
	1,650		4650005	Sale of Equipment				
	100	100	4690501	Donations				
26,959	26,234	30,062		TOTAL MISCELLANEOUS REVENUE	39,935	31,400	31,400	31,400
TRANSFERS								
1,740,000	1,872,727	2,186,251	4701111	General Fund	2,186,251	2,190,000	2,190,000	2,190,000
362,448	368,580	347,249	4701230	Transient Room Tax Funds	390,888	397,984	397,984	397,984
2,102,448	2,241,307	2,533,500		TOTAL TRANSFERS	2,577,139	2,587,984	2,587,984	2,587,984
OTHER RESOURCES								
		181,736	4890001	Estimated Beginning Balance		327,863	327,863	327,863
209,985	203,666		4890010	Beginning Balance	183,519			
209,985	203,666	181,736		TOTAL OTHER RESOURCES	183,519	327,863	327,863	327,863
2,344,408	2,492,699	2,779,403		TOTAL RESOURCES	2,835,712	2,951,548	2,951,548	2,951,548

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07		BUDGET FY 2007-08	
					PROPOSED	APPROVED	PROPOSED	ADOPTED
151-000 PUBLIC SAFETY FUND								
POLICE								
EXPENDITURES								
PERSONAL SERVICES								
989,212	1,036,655	1,198,567	6101100 *	Salaries, Police Officers	1,053,691	1,261,188	1,261,188	1,261,188
13,718		21,000	6101200 *	Certification Pay	22,154	21,000	21,000	21,000
	8,396		6102001,2	Part-Time	13,033	36,123	36,123	36,123
196,918	187,707	140,400	6103011	Overtime, Police Officers	176,594	140,000	140,000	140,000
92,330	95,083	106,975	6105011	FICA/Medicare	98,565	114,529	114,529	114,529
61,411	57,114	79,321	6105012	Worker's Compensation	57,120	81,154	81,154	81,154
283,436	297,196	373,632	6106011	Insurance Benefits	309,350	412,617	412,617	412,617
7,129	5,569	8,747	6106012,13	Life/Disability Insurance	6,232	10,779	10,779	10,779
136,385	181,093	212,779	6106014	Retirement	180,660	195,590	195,590	195,590
30,609	25,121	38,400	6107011 *	Paid Vacation, Police	56,421	38,400	38,400	38,400
1,811,148	1,893,924	2,179,821		TOTAL PERSONAL SERVICES	1,973,810	2,311,380	2,311,380	2,311,380
MATERIAL & SERVICES								
17,853	29,620	9,000	6201119	Contracted Services	9,459	5,000	5,000	5,000
	2,230		6201152	Financing/Legal Costs	2,500	2,000	2,000	2,000
3,030	36	2,266	6202101	SERT (Spec Emer Resp Team)	1,587	4,000	4,000	4,000
9,117	8,938	4,500	6203001	Computer Software/Maintenance	9,480	11,000	11,000	11,000
1,139	1,576	2,369	6203010	Electric Power	1,582	2,800	2,800	2,800
19,410	24,475	29,000	6203020	Natural Gas	24,707	29,000	29,000	29,000
3,358	1,906	3,000	6205003	Telephone	2,357	3,000	3,000	3,000
10,289	8,382	13,580	6206001	Printing	4,534	13,000	13,000	13,000
673	1,599	3,090	6206002	Training	766	3,100	3,100	3,100
1,674	5,966	5,000	6206004	Conferences, Meetings	1,582	2,800	2,800	2,800
295	320	515	6206005	Recruitment & Testing	24,707	29,000	29,000	29,000
465	1,250	3,000	6206006	Membership & Dues	2,357	3,000	3,000	3,000
647	426	1,000	6206007	Books & Periodicals	4,534	13,000	13,000	13,000
3,353	6,202	5,500	6209001	Safety	766	3,100	3,100	3,100
67,159	64,995	72,299	6209010	Postage, Meter Lease	17,322	12,000	12,000	12,000
9,619	23,786	19,100	6209030	Insurance	1,024	1,200	1,200	1,200
19,242	20,175	8,700	6210001	Uniforms & Clothing	316	1,500	1,500	1,500
10,217	19,298	3,500	6210001	Building Maintenance	830	1,000	1,000	1,000
3,212	2,374	8,500	6211001	Radio Communication Maint.	3,414	5,500	5,500	5,500
7,798	7,075	8,250	6211005	Firearms/Range Maintenance	71,950	75,550	75,550	75,550
3,549	4,334	5,700	6213001	Office Equip/	22,876	20,000	20,000	20,000
28,350	35,676	35,822	6221001	Cleaning Allowance	21,749	20,000	20,000	20,000
22,359	19,628	18,000	6221010	Gasoline, Fuel, Oils	6,632	9,000	9,000	9,000
7,805	4,533	7,500	6222050	Vehicle Repair Parts	5,125	6,500	6,500	6,500
280	991	2,500	6225001	Ammunition	5,517	7,500	7,500	7,500
2,548	1,819	1,500	6225002	Code Enforcement Expense	4,207	5,700	5,700	5,700
17,447	26,388	25,500	6229001	Investigative Expense	34,000	37,000	37,000	37,000
2,487	2,534	7,100	6229002	Supplies	20,000	18,000	18,000	18,000
273,375	326,532	316,149		TOTAL MATERIALS & SERVICES	304,092	334,850	334,850	334,850

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07		BUDGET		FY 2007-08	
					PROPOSED	APPROVED	PROPOSED	APPROVED	ADOPTED	ADOPTED
161-000 PUBLIC SAFETY FUND										
POLICE										
CAPITAL OUTLAY										
21,372	20,775	58,000	6310001	Automobiles	58,000	63,000	63,000	63,000	63,000	63,000
5,369	900	11,486	6320001	Office/Computer Equipment	11,000	6,000	6,000	6,000	6,000	6,000
6,160	876		6320101	Domestic Preparedness Grant						
7,371	50,226	80,000	6320201	Other Equipment	80,000	48,500	49,500	49,500	49,500	49,500
		7,000	6330201	Building Improvements		40,000	40,000	40,000	40,000	40,000
40,272	72,777	155,486		TOTAL CAPITAL OUTLAY	148,000	158,500	158,500	158,500	158,500	158,500
TRANSFERS										
15,947	15,947	15,947	6601469	Repayment of Interfund Loan	15,947					
		65,000	6602152	Transfers to PS/Dispatch Fund	65,000					
				Transfers to DARE						
15,947	15,947	80,947		TOTAL TRANSFERS	80,947					
OTHER DISBURSEMENTS & EXP										
		46,000	6780001	Contingencies		146,818	146,818	146,818	146,818	146,818
		46,000		TOTAL OTHER DISBURSEMENTS & EXP		146,818	146,818	146,818	146,818	146,818
2,140,742	2,309,180	2,779,403		**TOTAL EXPENDITURES**	2,507,849	2,951,548	2,951,548	2,951,548	2,951,548	2,951,548
203,666	183,519			ENDING BALANCE	327,863					

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
152-000 PUBLIC SAFETY FUND DISPATCH								
REVENUE								
INTER-GOVERNMENT REVENUE								
40,688	31,410	36,827	4302120	9-1-1 Tax Allocation	36,827	34,200	34,200	34,200
15,000	15,000	15,000	4304201	Fire Dispatching	15,000	15,000	15,000	15,000
55,688	46,410	51,827		TOTAL INTER-GOVERNMENT	51,827	49,200	49,200	49,200
TRANSFERS								
485,000	509,250	496,969	4702111	Transfer From General Fund	496,969	600,000	600,000	600,000
		65,000	4702151	Transfers From Police Fund	65,000			
485,000	509,250	561,969		TOTAL TRANSFERS	561,969	600,000	600,000	600,000
OTHER RESOURCES								
1,931	2,943	1,496	4610001	Interest Allocated	2,155	2,215	2,215	2,215
62,258	93,569	75,772	4890001	Estimated Beginning Balance	53,098	18,073	18,073	18,073
64,189	96,512	77,268	4890010	Beginning Balance	55,253	20,288	20,288	20,288
604,877	652,172	691,064		TOTAL OTHER RESOURCES	669,049	669,488	669,488	669,488
EXPENDITURES								
PERSONAL SERVICES								
281,231	296,851	295,474	6101100.*	Dispatcher Salaries	281,854	301,633	301,633	301,633
2,400			6101200 *	Certification Pay	3,375	3,600	3,600	3,600
6,568	6,259	9,600	6102001,2	Parttime Dispatcher	2,720	18,442	18,442	18,442
38,274	48,106	24,570	6103012	Dispatcher Overtime	47,776	24,570	24,570	24,570
24,763	26,427	25,860	6105011	FICA/Medicare	25,126	27,008	27,008	27,008
1,158	1,074	916	6105012	Worker's Compensation	1,479	1,484	1,484	1,484
87,684	104,341	110,400	6106011	Insurance Benefits	100,851	134,700	134,700	134,700
2,153	1,808	2,293	6106012,13	Life/Disability Insurance	1,779	2,950	2,950	2,950
33,641	51,213	50,064	6106014	Retirement	44,735	46,322	46,322	46,322
2,976	4,914	5,000	6107012 *	Paid Vacation	5,587	4,800	4,800	4,800
4,451			6105013	Unemployment Re-imbursement				
485,299	540,993	524,177		TOTAL PERSONAL SERVICES	515,282	565,509	565,509	565,509

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
152-000 PUBLIC SAFETY FUND DISPATCH								
MATERIALS & SERVICES								
			6203020	Telephone				
834	200	200			1,170	2,500	2,500	2,500
153	645	2,500	6206001	E 9-1-1 Dispatcher Training	400	1,000	1,000	1,000
769		2,000	6206002	Conferences, Meetings	385	500	500	500
			6206004	Recruitment & Testing	2,200	2,400	2,400	2,400
2,156	2,207	2,207	6209010	Insurance	7,080	5,500	5,500	5,500
786	24,851	2,500	6211001	Radio Communication Maint	19,270	20,000	20,000	20,000
15,015	16,217	12,650	6211002	Records Management	2,000	2,000	2,000	2,000
3,630		3,630	6211003	Logging Recorder Maintenance	1,404	1,500	1,500	1,500
		16,850		Computer Aided Dispatch (CAD)	33,909	55,400	55,400	55,400
56	1,780	1,500	6229001	Supplies				
23,399	45,900	44,037		TOTAL MATERIALS & SERVICES				
CAPITAL OUTLAY								
			6320001	Office Equipment	500	3,000	3,000	3,000
2,610	12,181	2,850	6320201	Other Equipment	101,285	5,000	5,000	5,000
			6320101	Dispatch Radio Computers/ Reserve				
2,610	12,181	102,850		TOTAL CAPITAL OUTLAY	101,785	8,000	8,000	8,000
OTHER DISBURSEMENTS & EXP								
			6780001	Contingencies		40,579	40,579	40,579
				TOTAL OTHER DISBURSEMENTS & EXP		40,579	40,579	40,579
511,308	599,074	691,064		**TOTAL EXPENDITURES**	650,976	669,488	669,488	669,488
93,569	53,098			ENDING BALANCE	18,073			

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
153-000 D.A.R.E. PROGRAM								
				REVENUE				
				OTHER RESOURCES				
			4601910	Other Revenue	500			
189	463		4610001	Interest Allocated	720	500	500	500
9,401	14,558		4890501	Donations/Fund Raising	1,571			
		9,768	4890001	Estimated Beginning Balance		9,668	9,668	9,668
6,550	10,271		4890010	Beginning Balance	15,041			
16,140	25,292	9,768		TOTAL OTHER RESOURCES	17,832	10,168	10,168	10,168
				TRANSFERS				
				Transfer from Police				
				TOTAL TRANSFERS				
16,140	25,292	9,768		**TOTAL RESOURCES**	17,832	10,168	10,168	10,168
				EXPENDITURES				
				MATERIALS & SERVICES				
460	1,244	650	6205002	Advertising & Sponsorships	650	500	500	500
737	1,178	2,500	6206002	Training, Conferences & Meetings	310	1,000	1,000	1,000
161	714	500	6206003	Travel & Subsistence	200	500	500	500
			6221001	Fuel, Gas & Oils				
			6221010	Vehicle Repair Parts				
3,157	5,147	4,200	6229001	Supplies	5,104	4,000	4,000	4,000
1,354	1,968	1,918	6231081	Youth/Scholarships	1,900	2,000	2,000	2,000
5,869	10,251	9,768		TOTAL MATERIALS & SERVICES	8,164	8,000	8,000	8,000
				OTHER DISBURSEMENT & EXPENSE				
			6780001	Contingencies		2,168	2,168	2,168
				TOTAL OTHER DISBURSEMENT & EXP		2,168	2,168	2,168
5,869	10,251	9,768		**TOTAL EXPENDITURES**	8,164	10,168	10,168	10,168
10,271	15,041			ENDING BALANCE	9,668			

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
SPECIAL PURPOSE GRANTS POLICE DEPARTMENT SUMMARY								
				REVENUE				
			4301800	Federal Government				
			4302080	State Government				
				TOTAL GOVERNMENTAL REVENUE				
				TRANSFERS				
			4701111	General Fund				
				TOTAL TRANSFERS				
				OTHER RESOURCES				
	35	15	4610001	Interest Allocated				
			4890001	Estimated Beginning Balance				
	12,523	424	4890010	Beginning Balance				
	12,558	439		TOTAL OTHER RESOURCES				
	12,558	439		**TOTAL RESOURCES**				
				EXPENDITURES				
				CAPITAL OUTLAY				
			6320001	Office Equipment				
			6320101	Police Type Equipment				
	12,134	439		TOTAL CAPITAL OUTLAY				
	12,134	439		**TOTAL EXPENDITURES**				
	12,134	439		ENDING BALANCE				
	424							

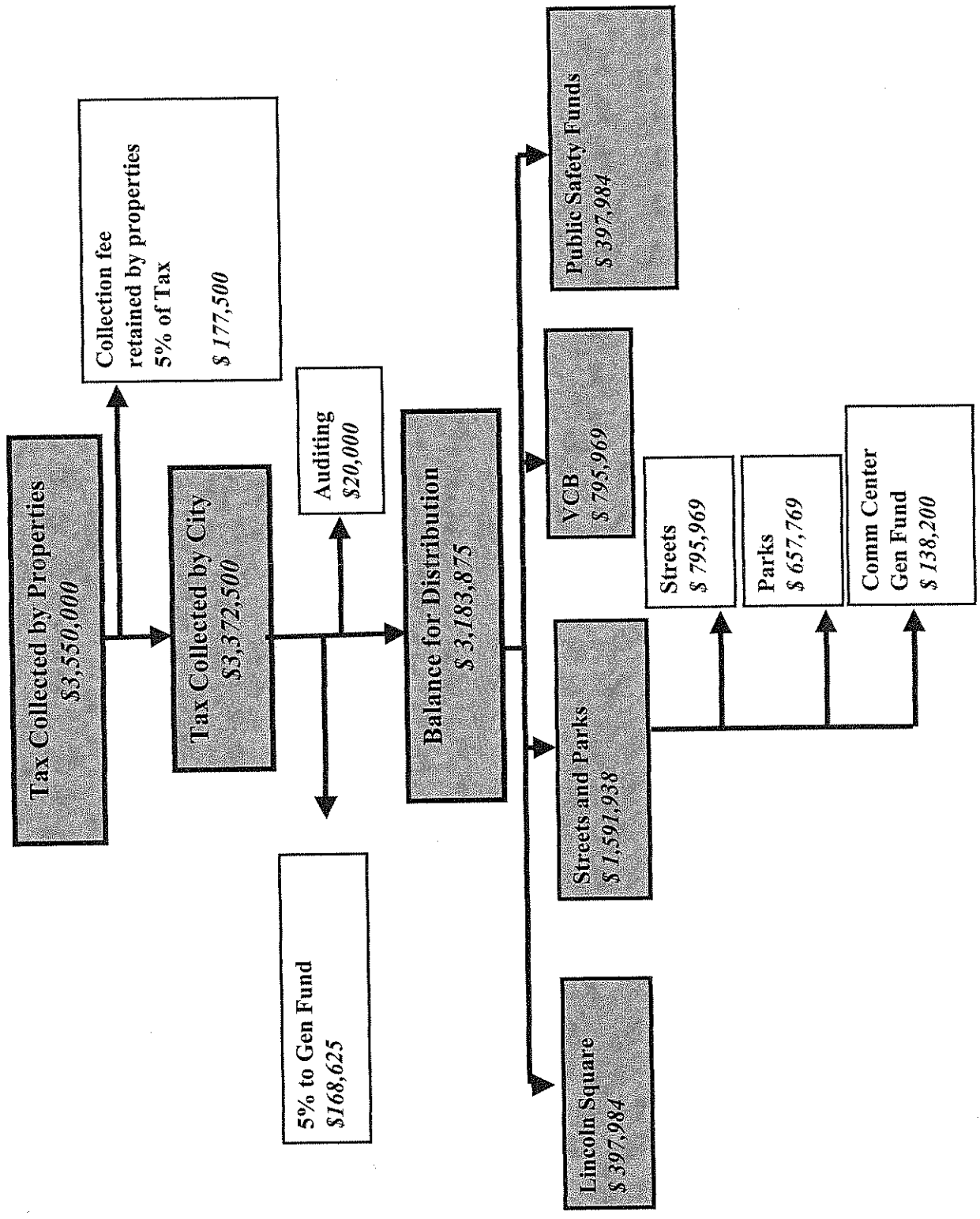
ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE		BUDGET		FY 2007-08 ADOPTED	
					FY 2006-07	FY 2006-07	PROPOSED	APPROVED		
191,000 GOVERNMENT ACCESS FUND										
REVENUE										
LICENSES & PERMITS										
	10,309	10,861	10,609	4201005	Charter Communications	11,230	11,500	11,500	11,500	11,500
	10,309	10,861	10,609		TOTAL LICENSES & PERMITS	11,230	11,500	11,500	11,500	11,500
MISCELLANEOUS REVENUE										
	542	1,255	500	4610001	Interest Allocated	2,450	4,200	4,200	4,200	4,200
	542	1,255	500		TOTAL MISCELLANEOUS REVENUE	2,450	4,200	4,200	4,200	4,200
TRANSFERS										
			35,000		Transfer from General Fund	35,000				
			35,000		TOTAL TRANSFERS	35,000				
BEGINNING BALANCE										
	21,335	29,892	36,022	4890001	Estimated Beginning Balance	37,760	84,140	84,140	84,140	84,140
	21,335	29,892	36,022	4890010	Beginning Balance	37,760	84,140	84,140	84,140	84,140
					TOTAL BEGINNING BALANCE	37,760	84,140	84,140	84,140	84,140
	32,186	42,008	82,131		**TOTAL RESOURCES**	86,440	99,840	99,840	99,840	99,840
EXPENDITURES										
PERSONAL SERVICES										
	2,001	1,934	2,600	6102002	Part-time Employees	2,000	2,600	2,600	2,600	2,600
	258	305	200	6105011	FICA/Medicare/Workman Comp	300	400	400	400	400
	2,259	2,239	2,800		TOTAL PERSONAL SERVICES	2,300	3,000	3,000	3,000	3,000
MATERIALS & SERVICES										
	35	340	500	6211020	Equipment Maintenance		500	500	500	500
	35	569	500	6229001	Other Supplies		500	500	500	500
		909	1,000		TOTAL MATERIALS & SERVICES		1,000	1,000	1,000	1,000
CAPITAL OUTLAY										
		1,100	78,331	6320201	Other Equipment	90,000	90,000	90,000	90,000	90,000
		1,100	78,331		TOTAL CAPITAL OUTLAY	90,000	90,000	90,000	90,000	90,000
OTHER DISBURSEMENT & EXP										
				6502101	P E G Grant Awards	5,840	5,840	5,840	5,840	5,840
				6780001	Contingencies	5,840	5,840	5,840	5,840	5,840
					TOTAL OTHER DISBURSEMENT & EXP	11,680	11,680	11,680	11,680	11,680
	2,294	4,248	82,131		**TOTAL EXPENDITURES**	2,300	99,840	99,840	99,840	99,840
	29,892	37,760			ENDING BALANCE	84,140				

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
192,000 AGATE BEACH CLOSURE FUND								
				REVENUE				
				LICENSE AND PERMITS				
			4201104	Solid Waste Surcharge				
				TOTAL LICENSE & PERMITS				
				MISCELLANEOUS REVENUE				
18,339	33,514	39,100	4601001	Interest Allocated	43,800	904,764	904,764	904,764
18,339	33,514	39,100		TOTAL MISCELLANEOUS REVENUE	43,800	904,764	904,764	904,764
844,324	847,942	869,417	4890001	Estimated Beginning Balance	870,216	904,764	904,764	904,764
844,324	847,942	869,417	4890010	Beginning Balance	870,216	904,764	904,764	904,764
862,663	881,456	908,517		TOTAL OTHER RESOURCES	914,016	904,764	904,764	904,764
				TOTAL RESOURCES				
				EXPENDITURES				
				MATERIALS AND SERVICES				
14,721	11,240	40,000	6231093	Solid Waste Consortium	9,252	40,000	40,000	40,000
14,721	11,240	40,000		TOTAL MATERIALS AND SERVICES	9,252	40,000	40,000	40,000
				OTHER DISBURSEMENTS				
			6780001	Contingencies	864,764	864,764	864,764	864,764
				TOTAL OTHER DISBURSEMENTS	864,764	864,764	864,764	864,764
14,721	11,240	908,517		**TOTAL EXPENDITURES**	9,252	904,764	904,764	904,764
847,942	870,216			ENDING BALANCE	904,764			

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
SPECIAL REVENUE FUND								
193,000 % For Art								
				REVENUE				
				GRANTS				
			4301800	Federal Government		3,000	3,000	3,000
			4302080	State Government	1,465	5,000	5,000	5,000
				TOTAL GRANT REVENUE	5,911	8,000	8,000	8,000
				MISCELLANEOUS REVENUE				
			4601910	Other Revenue	4,271	2,875	2,875	2,875
	45	654	4610001	Interest Allocated	607	15,000	15,000	15,000
6,729	9,200	9,200	4699830	Urban Renewal Agency	30,956	10,000	10,000	10,000
6,774	10,200	10,200		TOTAL MISC REVENUE	35,834	27,875	27,875	27,875
				TRANSFERS				
			4701220	Street Fund				
			4701770	Water Fund				
			4701780	Sewer Fund				
565	3,592	2,000		TOTAL TRANSFERS				
565	11,248	27,000						
				BEGINNING BALANCE				
			4890001	Estimated Beginning Balance	19,241	60,986	60,986	60,986
	7,339	19,236	4890010	Beginning Balance	19,241	60,986	60,986	60,986
	7,339	19,236		TOTAL BEGINNING BALANCE				
				TOTAL RESOURCES	60,986	96,861	96,861	96,861
7,339	19,241	56,436						
				EXPENDITURES				
				MATERIALS & SERVICES				
			6201119	Contracted Services				
			6209010	Insurance		200	200	200
		200	6210010	Repairs, Maintenance		500	500	500
		500	6229001	Supplies		300	300	300
		300		TOTAL MATERIALS & SERVICES		1,000	1,000	1,000
		1,000						
				CAPITAL OUTLAY				
			6301101	Art Purchases	95,861	95,861	95,861	95,861
	55,436	55,436		TOTAL CAPITAL OUTLAY	95,861	95,861	95,861	95,861
				TOTAL EXPENDITURES	95,861	96,861	96,861	96,861
	56,436	56,436						
				ENDING BALANCE	60,986			
7,339	19,241							

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
LC HOUSING SUMMARY 631-633 HOUSING REHABILITATION FUND								
				REVENUE				
				INTER-GOVERNMENT				
		800,000	4301801	Receipts from HUD Grant	4,300	795,700	795,700	795,700
		800,000		TOTAL INTER-GOVERNMENT	4,300	795,700	795,700	795,700
				MISCELLANEOUS REVENUE				
1,953	5,622	8,500	4610001	Interest Allocated	10,270	9,000	9,000	9,000
	119,388		4650001	Sale of Real Estate				
	21,808		4650002	Loan Repayments 96-97 Program	3,476			
			4650003	Donations - Belhaven	50,000	300,000	300,000	300,000
			4701633	Transfer Comm Devel Bloc				
1,953	125,010	8,500		TOTAL MISCELLANEOUS REVENUE	63,746	309,000	309,000	309,000
				OTHER RESOURCES				
202,260	77,310	202,399	4890001	Estimated Beginning Balance		266,066	266,066	266,066
			4890010	Beginning Balance	202,320			
202,260	77,310	202,399		TOTAL OTHER RESOURCES	202,320	266,066	266,066	266,066
204,213	202,320	1,010,899		**TOTAL RESOURCES**	270,366	1,370,766	1,370,766	1,370,766
				EXPENDITURES				
				CAPITAL OUTLAY				
126,903			6370110	Property Acquisition		200,000	200,000	200,000
		210,899	6370130	Housing Rehabilitation		60,000	60,000	60,000
		800,000	6370160	Project Administration	4,300	795,700	795,700	795,700
			6370400	Reserve for Future Years		315,066	315,066	315,066
126,903		1,010,899		TOTAL CAPITAL OUTLAY	4,300	1,370,766	1,370,766	1,370,766
				TRANSFERS				
			6602631	Transfer Comm Devel Bloc Grant 96-97				
				TOTAL TRANSFERS				
126,903		1,010,899		**TOTAL EXPENDITURES**	4,300	1,370,766	1,370,766	1,370,766
77,310	202,320			ENDING BALANCE	266,066			

Transient Room Tax Collection and Distribution 2007 - 2008 Estimates



CITY OF LINCOLN CITY
ANNUAL BUDGET
2007 - 2008

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
821-000 TRANSIENT ROOM TAX FUND								
				REVENUE				
				TAXES				
2,947,752	3,178,168	2,945,253	4105010	Current Tax	3,291,688	3,372,500	3,372,500	3,372,500
144,342			4105020	Prior Tax Due				
2,342			4105050	Penalties & Interest	3,291,688	3,372,500	3,372,500	3,372,500
3,094,436	3,178,168	2,945,253		TOTAL TAXES				
				MISCELLANEOUS REVENUE				
158	600		4610001	Interest Allocated				
158	600			TOTAL MISCELLANEOUS REVENUE				
				OTHER RESOURCES				
				BEGINNING BALANCE				
			4890001	Estimated Beginning Balance				
			4890010	Beginning Balance				
				TOTAL OTHER RESOURCES				
3,094,594	3,178,768	2,945,253		**TOTAL RESOURCES**	3,291,688	3,372,500	3,372,500	3,372,500
				EXPENDITURES				
				MATERIALS & SERVICES				
		20,000	6201151	Auditing		20,000	20,000	20,000
		20,000	6201152	Legal Services		20,000	20,000	20,000
				TOTAL MATERIALS & SERVICES				
				TRANSFERS				
			6601070	Trf. Parks SDC Fund				138,200
122,550	155,192	146,485	6601111	Trf. General Fund (Comm. Center)	146,485	138,200	138,200	138,200
142,550	123,700	147,261	6601111	Trf. General Fund (5%)	164,584	168,625	168,625	168,625
362,448	368,580	347,249	6601151	Trf. Public Safety Fund	390,888	397,984	397,984	397,984
724,896	737,160	694,498	6601201	Trf. Street Fund	781,776	795,969	795,969	795,969
			6601261	Trf. Lincoln Sq Capital Fund				
602,346	613,460	548,013	6601265	Trf. Parks Fund	635,291	657,769	657,769	657,769
362,448	368,580	347,249	6601322	Trf. Lincoln Sq Bond Fund	390,888	397,984	397,984	397,984
724,896	737,160	694,498	6601822	Trf. VCB Fund	781,776	795,969	795,969	795,969
3,042,134	3,103,832	2,925,253		TOTAL TRANSFERS	3,291,688	3,352,500	3,352,500	3,352,500
				TOTAL EXPENDITURES	3,291,688	3,372,500	3,372,500	3,372,500

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
822-000 VISITOR AND CONVENTION BUREAU FUND								
				REVENUE				
				MISCELLANEOUS RECEIPTS				
32,930	53,088	46,000	4601012	Glass Float Festival	36,142	40,000	40,000	40,000
			4601160	Glass Studio		11,400	11,400	11,400
			4601161	Culinary Center	1,500	12,000	12,000	12,000
8,211	1,814	3,900	4601910	Other Revenue	2,253	2,000	2,000	2,000
7,059	14,919	11,825	4610001	Interest Allocated	19,100	15,000	15,000	15,000
1,889			4690004	Greyhound Bus				
3,139	7,072	6,822	4690005	Advertising Income	13,000	10,000	10,000	10,000
4,571	8,070	7,700	4690006	Special Events Revenue	6,500	7,000	7,000	7,000
17,256	5,922	4,600	4690008	Kite Festivals	6,000	4,600	4,600	4,600
			4690505	Grants	12,190			
75,055	90,885	80,647		TOTAL MISCELLANEOUS RECEIPTS	96,685	102,000	102,000	102,000
				OPERATING TRANSFERS				
724,896	737,160	694,498	4701230	Transient Room Tax Fund	781,776	795,969	795,969	795,969
724,896	737,160	694,498		TOTAL TRANSFERS	781,776	795,969	795,969	795,969
				OTHER RESOURCES				
				BEGINNING BALANCE				
272,030	238,121	237,559	4890001	Estimated Beginning Balance		295,184	295,184	295,184
			4890010	Beginning Balance	310,981			
272,030	238,121	237,559		TOTAL OTHER RESOURCES	310,981	295,184	295,184	295,184
1,071,981	1,066,166	1,012,704		**TOTAL RESOURCES**	1,189,442	1,193,153	1,193,153	1,193,153
				EXPENDITURES				
				PERSONAL SERVICES				
126,861	115,275	123,749	6101100	Salaries	145,022	196,426	196,426	196,426
8,517	5,436	10,800	6102001	Part-time Hourly	9,495	10,800	10,800	10,800
31,882	38,831	32,110	6102002	Permanent Part-time Salaries	30,781	24,203	24,203	24,203
106		2,000	6103012	Overtime	300	2,000	2,000	2,000
12,696	11,972	12,902	6105011	FICA/Medicare	14,228	17,857	17,857	17,857

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED	
				822-000 VISITOR AND CONVENTION BUREAU FUND					
636	512	464	6105012	Worker's Compensation	555	642	642	642	
	1,237		6105013	Unemployment Re-Imbursement					
42,138	39,107	39,624	6106011	Insurance Benefits	35,283	54,678	54,678	54,678	
899	658	1,034	6106012	Life/Disability Insurance	1,055	1,553	1,553	1,553	
17,701	20,566	22,986	6106014	Retirement	22,321	28,363	28,363	28,363	
241,436	233,594	245,669		TOTAL PERSONAL SERVICES	259,040	336,522	336,522	336,522	
				MATERIALS & SERVICES					
837	715	500	6201119	Contracted Services	355	37,000	37,000	37,000	
10,125	19,630	5,000	6201159	Other Consultants	5,676	5,000	5,000	5,000	
2,107	2,020	6,000	6201160	Glass Studio	2,200	33,000	33,000	33,000	
			6201161	Culinary Center		66,000	66,000	66,000	
18,753	20,818	12,000	6202101	Web Page/Software Upgrades	16,113	20,000	20,000	20,000	
5,197	4,107	5,000	6203020	Telephone	4,100	5,000	5,000	5,000	
18,654	10,288	5,500	6204002	Equipment Leases	4,520	5,500	5,500	5,500	
208,948	212,363	243,000	6205002	Advertising	193,000	200,000	200,000	200,000	
30,646	36,378	25,000	6205003	Printing	19,000	35,000	35,000	35,000	
495	344	1,000	6206001	Training	1,510	1,000	1,000	1,000	
610	714	1,000	6206002	Conferences, Meetings	990	1,000	1,000	1,000	
5,222	3,234	4,000	6206003	Travel, Subsistence	2,000	3,500	3,500	3,500	
			6206004	Recruitment & Testing	1,000	1,000	1,000	1,000	
5,205	5,495	6,500	6206005	Membership & Dues	5,983	6,500	6,500	6,500	
1,501	806	1,000	6206006	Subscriptions	560	1,000	1,000	1,000	
1,062	917	1,500	6206008	Familiarization Trips	1,200	1,200	1,200	1,200	
17,431	29,754	25,000	6209001	Postage/UPS	25,000	35,000	35,000	35,000	
1,825	1,767	1,800	6209010	Insurance	2,745	4,000	4,000	4,000	
1,290	1,836	2,000	6220001	Stationery Supplies	2,210	2,500	2,500	2,500	
3,989	1,366	2,000	6229001	Supplies	3,400	3,500	3,500	3,500	
1,366	975	1,500	6229002	Film, Processing	396	500	500	500	
1,686			6230003	Greyhound					
4,288	9,935	10,000	6230009	Special Events - VCB	7,700	10,000	10,000	10,000	
6,585	2,982	6,000	6230010	Community Events (Tickets)	1,200	3,000	3,000	3,000	
72,146	56,373	50,000	6230012	Glass Events	51,000	55,000	55,000	55,000	
9,227	11,211	12,000	6230013	Trade Show	11,500	12,000	12,000	12,000	
1,202	98	1,000	6230014	Governor's Conference	755	1,000	1,000	1,000	
45,183	14,202	15,000	6230018	Kite Festivals	15,000	15,000	15,000	15,000	

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
822-000 VISITOR AND CONVENTION BUREAU FUND								
2,524	2,886	4,000	6231202	Antique Week/Lincoln Days	3,022	4,000	4,000	4,000
1,821	350	1,000	6231205	Local Community Promotion	650	1,000	1,000	1,000
847	562	150,000	6231207	New Product Development	155,000	35,000	35,000	35,000
1,268	545	1,000	6231301	Volunteer Expenses	700	1,000	1,000	1,000
604	810	750	6261201	Convention Support Services	100	750	750	750
482,644	453,481	600,050		TOTAL MATERIALS & SERVICES	538,585	604,950	604,950	604,950
CAPITAL OUTLAY								
2,194	6,080	2,500	6320001	Office Equipment	1,750	5,000	5,000	5,000
47,228		2,000	6320201	Glass Studio Equipment		2,000	2,000	2,000
		500	6320501	Office Furnishings		1,000	1,000	1,000
			6330201	Building Improvements	28,500	68,000	68,000	68,000
49,422	6,080	5,000		TOTAL CAPITAL OUTLAY	30,250	76,000	76,000	76,000
TRANSFERS								
38,568	39,725	40,917	6601111	Admin Trf (Gen fd operations)	40,917	42,145	42,145	42,145
17,160	17,675	20,835	6601120	Transfer to Lincoln Square Ctr.	20,835	21,460	21,460	21,460
4,630	4,630	4,630	6601469	Repayment of Interfund Loan	4,630			
60,358	62,030	66,382		TOTAL TRANSFERS	66,382	63,605	63,605	63,605
OTHER DISBURSEMENT & EXP								
		95,603	6780001	Contingencies		112,076	112,076	112,076
		95,603		TOTAL OTHER DISBURSEMENT & EXP		112,076	112,076	112,076
833,860	755,185	1,012,704		**TOTAL EXPENDITURES**	894,257	1,193,153	1,193,153	1,193,153
238,121	310,981			ENDING BALANCE	295,184			

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
266-000 PARKS DEPARTMENT FUND								
REVENUES								
INTER-GOVERNMENT (STATE)								
8,200	8,200	8,200	4302082	Marine Board Grant (Docks)	8,200	8,200	8,200	8,200
8,200	8,200	8,200		TOTAL INTER-GOVERNMENT REVENUE	8,200	8,200	8,200	8,200
MISCELLANEOUS REVENUE								
6,736	1,375		4601910	Other Revenue/Donations	3,825			
3,367	10,241	6,200	4610001	Interest Allocated	14,700	15,000	15,000	15,000
	500	500	4650005	Sale of Equipment				
	34,791		4690003	Rock Wall (Comm Center)				
	4,530		4690008	Skateboard Park				
10,103	51,437	6,700		TOTAL MISCELLANEOUS REVENUE	18,525	15,000	15,000	15,000
OPERATING TRANSFERS								
602,346	613,460	548,013	4701230	Transient Room Tax Funds	635,291	657,769	657,769	657,769
	24,000		4701620	Transfer From Parks Playground Fund				
602,346	637,460	548,013		TOTAL TRANSFERS	635,291	657,769	657,769	657,769
BEGINNING BALANCE								
	182,994	211,280	4890001	Estimated Beginning Balance		311,289	311,289	311,289
			4890010	Beginning Balance	241,201			
85,245	182,994	211,280		TOTAL OTHER RESOURCES	241,201	311,289	311,289	311,289
705,894	880,091	774,192		**TOTAL RESOURCES**	903,217	992,258	992,258	992,258
EXPENDITURES								
PERSONAL SERVICES								
172,628	204,032	235,350	6101100	Salaries	209,388	245,253	245,253	245,253
60,330	42,082	59,245	6102001	Part-time (Seasonal)	54,608	59,361	59,361	59,361
883	533	1,000	6103012	Overtime, City Employees	320	1,000	1,000	1,000
17,187	18,228	22,613	6105011	FICA/Medicare	19,815	23,379	23,379	23,379
13,006	11,473	17,275	6105012	Worker's Compensation	11,769	17,860	17,860	17,860
2,392	6,064	2,500	6105013	Unemployment Re-imbursment	1,814	2,000	2,000	2,000
56,185	64,027	73,278	6106011	Insurance Benefits	68,483	78,846	78,846	78,846
1,082	981	1,559	6106012	Life/Disability Insurance	1,379	1,721	1,721	1,721
20,003	30,282	34,794	6106014	Retirement	30,191	31,003	31,003	31,003
343,696	377,710	447,614		TOTAL PERSONAL SERVICES	397,667	460,423	460,423	460,423

CITY OF LINCOLN CITY
ANNUAL BUDGET
2007 - 2008

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
				265-000 PARKS DEPARTMENT FUND				
				MATERIAL & SERVICES				
10,223	14,163	16,000	6201119	Contracted Services	16,000	15,700	15,700	15,700
500	500	500	6201159	Paying Agent (Bonds)	450	500	500	500
10,985	11,433	12,500	6203001	Electric Power	10,500	11,500	11,500	11,500
223	171	220	6203010	Natural Gas	227			
676	710	850	6203020	Telephone	790	800	800	800
534	425	800	6206002	Conferences, Training	550	700	700	700
			6206004	Recruitment & Testing		900	900	900
300	270	300	6206005	Membership & Dues	280	300	300	300
			6206006	Books & Periodicals	30	100	100	100
			6206007	Safety	800	850	850	850
1,045	421	125	6209010	Insurance & Bonds	20,757	21,800	21,800	21,800
24,507	21,922	23,200	6209030	Uniforms & Clothing	900	900	900	900
1,008	200	1,000	6210001	Building Maintenance	700	750	750	750
42,925	44,249	65,000	6210010	System Maintenance	49,680	55,000	55,000	55,000
9,723	12,339	13,800	6221001	Gasoline, Fuel, Oil	12,000	12,800	12,800	12,800
6,460	5,957	2,000	6221010	Vehicle Repair Parts	1,539	2,000	2,000	2,000
			6221015	Corrosion Control	2,500	8,500	8,500	8,500
3,754	5,017	3,800	6222020	Fertilizers	7,762	3,000	3,000	3,000
2,423	1,385	8,500	6222030	Expendable Goods	2,500	3,000	3,000	3,000
3,235	4,614	2,700	6229001	Supplies	2,890	3,000	3,000	3,000
119,165	129,145	155,345		TOTAL MATERIALS & SERVICES	130,855	139,100	139,100	139,100
				CAPITAL OUTLAY				
25,063	17,535	7,000	6310101	Vehicles		32,000	32,000	32,000
			6320001	Office Equipment				
	1,852		6320201	Other Equipment				
	54,762	48,500	6330301	Park Improvements	26,000	88,000	88,000	88,000
1,148	21,546		6330303	Spring Lake Project				
26,211	95,695	55,500		TOTAL CAPITAL OUTLAY	26,000	120,000	120,000	120,000
22,908	24,050	24,772	6601111	OPERATING TRANSFERS	24,772	25,515	25,515	25,515
10,920	11,450	11,794	6602065	Admin Trans - General fund	11,794	12,147	12,147	12,147
33,828	35,500	36,565		TOTAL TRANSFERS	36,566	37,662	37,662	37,662
				OTHER DISBURSEMENTS & EXP				
	840	840	6712010	Payments on Contracts Payable	840	840	840	840
		78,328	6780001	Contingencies		234,233	234,233	234,233
522,900	636,890	774,192		TOTAL OTHER DISBURSEMENT & EXPENSE	840	235,073	235,073	235,073
182,994	241,201	0		**TOTAL EXPENDITURES**	591,928	992,258	992,258	992,258
				ENDING BALANCE	311,289			

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
270-000 PARKS PLAYGROUND FUND								
REVENUE								
CHARGES FOR SERVICE								
MISCELLANEOUS REVENUE								
2,251	2,002	2,500	4601910	Binocular Revenue	2,100	2,100	2,100	2,100
469	491	300	4610001	Interest Allocated	300	300	300	300
2,720	2,493	2,800		TOTAL MISCELLANEOUS REVENUE	2,400	2,400	2,400	2,400
OTHER RESOURCES								
19,945	22,665	1,804	4890001	Estimated Beginning Balance	1,158	1,514	1,514	1,514
			4890010	Beginning Balance				
19,945	22,665	1,804		TOTAL OTHER RESOURCES	1,158	1,514	1,514	1,514
22,665	25,158	4,604		**TOTAL RESOURCES**	3,558	3,914	3,914	3,914
EXPENDITURES								
CAPITAL OUTLAY								
		4,604	6320201	Playground Equipment	2,044	3,914	3,914	3,914
			6370400	Reserve for Future Years				
		4,604		TOTAL CAPITAL OUTLAY	2,044	3,914	3,914	3,914
TRANSFERS TO OTHER FUNDS								
	24,000		6601265	Transfer to Parks Oper Fund				
	24,000			TOTAL TRANSFERS				
	24,000	4,604		**TOTAL EXPENDITURES**	2,044	3,914	3,914	3,914
22,665	1,158	0		ENDING BALANCE	1,514			

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
271-008 PARKS, SDG IMPROVE FUND								
				REVENUE				
				CHARGES FOR SERVICE				
	239,950	176,400	4404111	Improvement Fee	300,000	185,400	185,400	185,400
	239,950	176,400		TOTAL CHARGES FOR SERVICE	300,000	185,400	185,400	185,400
				INTER-GOVERNMENT (STATE)				
			4302081	Parks & Recreation Grant		26,650	26,650	26,650
				TOTAL INTER-GOVERNMENT REVENUE		26,650	26,650	26,650
				MISCELLANEOUS REVENUE				
	2,210	5,000	4601910	Other Revenue				
	6,056	15,000	4610001	Interest Allocated	28,000	35,000	35,000	35,000
	8,266	20,000		TOTAL MISCELLANEOUS REVENUE	28,000	35,000	35,000	35,000
				TRANSFERS				
			4701265	Parks Fund		8,050	8,050	8,050
			4701285	Footpath & Trail Fund		8,050	8,050	8,050
				TOTAL TRANSFERS		16,100	16,100	16,100
				OTHER RESOURCES				
			4890001	Estimated Beginning Balance		776,993	776,993	776,993
	175,181	428,612	4890010	Beginning Balance	452,693	776,993	776,993	776,993
	175,181	428,612		TOTAL OTHER RESOURCES	452,693	776,993	776,993	776,993
	423,397	625,012		**TOTAL RESOURCES**	760,693	1,032,093	1,032,093	1,032,093
				EXPENDITURES				
				CAPITAL OUTLAY				
	211,848	85,000	6330101	Community Center Improvements		155,000	155,000	155,000
			6330301	Park Improvements				
			6340106	Parks Master Plan		10,000	10,000	10,000
		20,000	6340205	Head To Bay Trail		60,000	60,000	60,000
		50,000	6340205	Canyon Drive Park Improvements		50,000	50,000	50,000
		10,000	6340205	Spyglass Trail	3,700	10,000	10,000	10,000
			6340256	NW 26th Beach Access				
			6340401	Land Acquisition		747,093	747,093	747,093
		440,012	6370400	Reserve for Future Years				
	211,848	605,012		TOTAL CAPITAL OUTLAY	3,700	1,032,093	1,032,093	1,032,093
				TRANSFERS				
		20,000	6601285	Footpaths				
		20,000		TOTAL TRANSFERS				
	211,848	625,012		**TOTAL EXPENDITURES**	3,700	1,032,093	1,032,093	1,032,093
	211,549	452,693		ENDING BALANCE	776,993			776,993

CITY OF LINCOLN CITY
ANNUAL BUDGET
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ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
272-000 OPEN SPACE ACQUISITION FUND								
				REVENUE				
				INTER-GOVERNMENT (STATE)				
			4302080	State Allocation				
	25,000		4302081	Parks & Recreation Grant				
	25,000			TOTAL INTER-GOVERNMENT (STATE)				
				MISCELLANEOUS REVENUE				
23,136	42,791		4610001	Interest Allocated	56,000	60,000	60,000	
23,136	42,791			TOTAL MISCELLANEOUS REVENUE	56,000	60,000	60,000	
				OTHER RESOURCES				
				BEGINNING BALANCE				
			4890001	Estimated Beginning Balance		1,173,992	1,173,992	
1,056,193	1,077,279		4890010	Beginning Balance	1,122,992			
1,056,193	1,077,279	1,076,279		TOTAL OTHER RESOURCES	1,122,992	1,173,992	1,173,992	
1,079,329	1,145,070	1,076,279		**TOTAL RESOURCES**	1,178,992	1,233,992	1,233,992	
				EXPENDITURES				
				CAPITAL OUTLAY				
			6340401	Land Acquisition	5,000	1,233,992	1,233,992	
2,050	22,078	1,076,279		TOTAL CAPITAL OUTLAY	5,000	1,233,992	1,233,992	
2,050	22,078	1,076,279		**TOTAL EXPENDITURES	5,000	1,233,992	1,233,992	
1,077,279	1,122,992			ENDING BALANCE	1,173,992			

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
202-000 FOOTPATH & TRAIL FUND								
				REVENUE				
				INTER-GOVERNMENT (STATE)				
3,612	3,655	3,697	4302004	Mtr. Vehicle Rev. Allocation	3,750	3,700	3,700	3,700
		26,650	4302081	Parks and rec grant				
3,612	3,655	30,347		TOTAL INTER-GOVERNMENT (STATE)	3,750	3,700	3,700	3,700
				MISCELLANEOUS REVENUE				
83	292	250	4610001	Interest Earned	520	300	300	300
		20,000	4701630	Parks SDC Transfer				
83	292	20,250		TOTAL MISCELLANEOUS REVENUE	520	300	300	300
				BEGINNING BALANCE				
1,749	5,444	9,104	4890001	Estimated Beginning Balance		13,661	13,661	13,661
			4890010	Beginning Balance				
1,749	5,444	9,104		TOTAL OTHER RESOURCES	9,391	13,661	13,661	13,661
5,444	9,391	59,701		**TOTAL RESOURCES**	13,661	17,661	17,661	17,661
				EXPENDITURES				
				CAPITAL OUTLAY				
			6350301	Footpaths & Trails				
		59,701	6350301	Head to bay trail		9,611	9,611	9,611
			6370400	Reserve for Future Years				
		59,701		TOTAL CAPITAL OUTLAY		9,611	9,611	9,611
				TRANSFERS				
			6601070	Parks SDC Improvement Fund		8,050	8,050	8,050
				TOTAL TRANSFERS		8,050	8,050	8,050
		59,701		**TOTAL EXPENDITURES**		17,661	17,661	17,661
5,444	9,391			ENDING BALANCE	13,661			

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
469-000 UNBONDED ASSESSMT FUND								
REVENUE								
MISCELLANEOUS REVENUE								
			4302080	Industrial Park Grant	25,480	30,000	30,000	30,000
4,580	16,519	8,000	4610001	Interest Allocated		200,000	200,000	200,000
	4,800		4650001	Sale of Real Estate				
INTEREST UNBONDED ASSESSMENT								
95,209				N Hwy 101 Water & Sewer	79			
1,544	636	200	4620012	SW Coast Ave/Bard Road	37,889	60,000	60,000	60,000
		30,000	4690056	Deposits from Developers				
101,343	21,955	38,200		TOTAL MISCELLANEOUS REVENUE	63,448	290,000	290,000	290,000
OTHER REVENUE								
UNBONDED ASSESS RECEIPTS								
			4703272	Open Space fund	72,277			
71,776	72,277	72,277	4703469	Repayment of Loans-Other Funds	2,053			
10,261	8,841	2,100	4807312	SW Coast Ave/Bard Road				
47,844				N Hwy 101 Water & Sewer				
100,352	331,576	427,778	4890001	BEGINNING BALANCE		527,508	527,508	527,508
			4890010	Estimated Beginning Balance	434,649			
				Beginning Balance				
230,233	412,694	502,155		TOTAL OTHER RESOURCES	508,979	527,508	527,508	527,508
331,576	434,649	540,355		**TOTAL RESOURCES**	572,427	817,508	817,508	817,508
EXPENDITURES								
MATERIALS AND SERVICES								
		30,000	6201156	Engineering Review	27,389	60,000	60,000	60,000
		30,000		TOTAL MATERIALS AND SERVICES	27,389	60,000	60,000	60,000

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
469-000 UNBONDED ASSESSMT FUND								
CAPITAL OUTLAY								
	235,355		6340101	Council Approved Projects	12,530	747,508	747,508	747,508
			6340201	Industrial Park	5,000	10,000	10,000	10,000
			6340201	General Construction				
			6340401	Land Purchased				
	235,355			TOTAL CAPITAL OUTLAY	17,530	757,508	757,508	757,508
TRANSFERS								
	87,500		6601332	Streets				
	187,500		6601332	Sewer				
	275,000			TOTAL TRANSFERS				
	540,355			**TOTAL EXPENDITURES**	44,919	817,508	817,508	817,508
	331,576	434,649		ENDING BALANCE	527,508			

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
201,000 STREET FUND								
REVENUES								
CONSTRUCTION PERMITS & FEES								
			4202010	Excavating & Grading Permits	8,100	8,000	8,000	8,000
			4202025	Engineering Review				
				TOTAL CONSTRUCTION PERMITS & FEES	8,100	8,000	8,000	8,000
INTER-GOVERNMENT (STATE)								
	83,843	97,500	4301850	FEMA Assistance		346,000	346,000	346,000
357,621	361,827	385,993	4302004	Mtr. Vehicle Rev. Allocation	355,000	60,000	60,000	60,000
39,870		126,824	4302080	Other State Allocation (STP)	180,000			
231,500		431,500	4302080	ODOT (Sidewalk)	231,500			
628,991	445,670	1,021,817		TOTAL INTER-GOVERNMENT REVENUE	766,500	406,000	406,000	406,000
MISCELLANEOUS REVENUE								
83	2,805		4601910	Other Revenue	7,181			
11,840	6,439		4601920	Reimburse Liens Filed	45,350	20,000	20,000	20,000
10,533	29,095	15,000	4610001	Interest Allocated	5,853	22,500	22,500	22,500
2,650	1,920	62,500	4650005	Sale of Equipment		42,500	42,500	42,500
25,106	40,259	77,500		TOTAL MISCELLANEOUS REVENUE	58,384	795,969	795,969	795,969
OPERATING TRANSFERS								
724,896	737,160	694,498	4701230	Transient Room Tax Funds	781,776	795,969	795,969	795,969
		87,500	4701510	Interfund Loan				
724,896	737,160	781,998		TOTAL TRANSFERS	781,776	795,969	795,969	795,969
BEGINNING BALANCE								
472,672	571,431	580,919	4890001	Estimated Beginning Balance		637,168	637,168	637,168
			4890010	Beginning Balance	777,588			
472,672	571,431	580,919		TOTAL OTHER RESOURCES	777,588	637,168	637,168	637,168
1,851,665	1,794,520	2,462,234		**TOTAL RESOURCES**	2,392,348	1,889,637	1,889,637	1,889,637

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07		BUDGET PROPOSED		BUDGET APPROVED		FY 2007-08 ADOPTED	
201,000 STREET FUND												
EXPENDITURES												
PERSONAL SERVICES												
			6101100	Salaries		290,722		303,253		303,253		303,253
233,343	268,641	290,722	6102001	Part-time (Hourly/Seasonal)		7,200		6,050		6,050		6,050
2,950	11,546	7,200	6103012	Overtime, City Employees		5,000		5,000		5,000		5,000
4,455	6,008	5,000	6105011	FICA/Medicare		22,783		24,187		24,187		24,187
17,457	20,572	22,783	6105012	Worker's Compensation		18,163		16,576		16,576		16,576
14,523	14,921	18,163	6105013	Unemployment Re-imbusement								
			6106011	Insurance Benefits		77,764		89,609		89,609		89,609
67,101	74,273	77,764	6106012	Life/Disability Insurance		1,828		2,093		2,093		2,093
1,455	1,346	1,828	6106014	Retirement		42,750		38,899		38,899		38,899
23,165	37,877	42,750										
364,449	435,184	466,210		TOTAL PERSONAL SERVICES				485,667		485,667		485,667
MATERIAL & SERVICES												
			6201119	Contracted Services		25,000		35,000		35,000		35,000
21,247	12,219	25,000	6201154	Engineering (GIS)		25,000		20,000		20,000		20,000
20,686	5,695	25,000	6202101	Computer Software		6,500		16,000		16,000		16,000
193	203	6,500	6203001	Electric Power		5,000		5,500		5,500		5,500
4,140	4,303	5,000	6203002	Street Lighting		150,000		155,000		155,000		155,000
144,707	144,340	150,000	6203010	Natural Gas								
			6203020	Telephone		4,000		4,500		4,500		4,500
2,461	3,977	4,000	6208002	Conferences, Training		3,500		3,500		3,500		3,500
3,248	2,992	3,500	6206004	Recruitment & Testing				500		500		500
			6206005	Membership & Dues		6,000		800		800		800
6,850	700	6,000	6206006	Books & Periodicals		500		500		500		500
165	149	500	6206007	Safety		4,000		4,000		4,000		4,000
812	4,648	4,000	6208010	Insurance & Bonds		14,000		11,350		11,350		11,350
10,869	13,813	14,000	6209030	Uniforms & Clothing		1,000		1,200		1,200		1,200
875	1,505	1,000	6210001	Building Maintenance		1,500		1,500		1,500		1,500
1,719	1,180	1,500	6210009	Street Overlay Projects								
351,864	37,133		6210010	System Maintenance		45,000		50,000		50,000		50,000
37,980	128,280	45,000	6210020	Property Abatement		4,000		4,000		4,000		4,000
3,991		4,000	6211010	Traffic Signal Maintenance		6,000		4,000		4,000		4,000
475	4,164	6,000	6211020	Office Equipment/Computer Maintenance		2,000		2,800		2,800		2,800
1,021	2,371	2,000	6213001	Cleaning Allowance		100						
34		100	6221001	Gasoline, Fuel, Oil		17,000		17,000		17,000		17,000
11,622	14,573	17,000	6221010	Vehicle Repair Parts		10,000		10,000		10,000		10,000
9,048	15,038	10,000	6221015	Corrosion Control		6,000		7,000		7,000		7,000
2,921	2,030	6,000	6229001	Supplies		1,500		4,000		4,000		4,000
5,987	7,384	1,500	6231101	Traffic Safety Committee		4,000		5,000		5,000		5,000
3,000	3,000	4,000	6231204	Banners/Seasonal Wreath		4,500		4,000		4,000		4,000
4,970	5,243	4,500	6231210	Community Clean-Up/ Erosion Control Fall Program				5,010		5,010		5,010
								341,570		363,150		363,150
650,885	414,940	346,100		TOTAL MATERIALS & SERVICES				363,150		363,150		363,150

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
207,000 STREET FUND								
CAPITAL OUTLAY								
27,066	69,228	200,000	6310101	Other Vehicles	150,000			
1,729	1,165	3,500	6320001	Office Equipment	2,164	2,000	2,000	2,000
3,950	5,774		6320201	Other Equipment				
	1,260		6330101	Building Improvements	4,915	20,000	20,000	20,000
			6340109	Geographic Information Sys (GIS)				
		575,000	6340205	Street Overlay Projects		575,000	575,000	575,000
146,410	1,750	515,000	6340206	Storm Water Construction (Cutler City)	525,000			
			6340208	Sidewalk Construction	130,000			
			6340245	S E 48th Street	55,776			
			6340257	Taft High School Drive Mitigation				
179,155	79,167	1,293,500		TOTAL CAPITAL OUTLAY	867,855	597,000	597,000	597,000
OPERATING TRANSFERS								
12,000	12,360	14,570	6601120	Admin Trans Lincoln Square	14,570	15,007	15,007	15,007
566	2,000	2,000	6601193	Trf % for Art Fund	4,271	2,875	2,875	2,875
3,087	3,087	3,087	6601469	Repayment of Interfund Loan	3,087			
13,392	13,794	14,000	6602065	Admin Trans for Vehicle Maint	14,000	14,420	14,420	14,420
56,700	58,400	60,360	6602111	Adm Trans (Gen Fd Operations)	60,360	62,170	62,170	62,170
86,745	87,641	94,017		TOTAL TRANSFERS	96,288	94,472	94,472	94,472
OTHER DISBURSEMENTS & EXP								
		262,407	6780001	Contingencies		349,348	349,348	349,348
		262,407		TOTAL OTHER DISBURSEMENT & EXPENSE		349,348	349,348	349,348
1,280,234	1,016,932	2,462,234		**TOTAL EXPENDITURES**	1,755,180	1,889,637	1,889,637	1,889,637
571,431	777,588			ENDING BALANCE	637,168			

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212-000-TRANSPORTATION
DEVELOPMENT FUND

ACTUAL FY 2004-05	ACTUAL FY 2006-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
				REVENUE				
				INTER-GOVERNMENT REVENUE				
			4302080	Other State Allocation				
				TOTAL INTER-GOVERNMENT REVENUE				
				CHARGES FOR SERVICES				
22,844	127,067	70,000	4404001	System Dev. Charges (inside)	39,350	70,000	70,000	70,000
			4404300	Traffic Impact Fees	105,160			
22,844	127,067	70,000		TOTAL CHARGES FOR SERVICES	144,510	70,000	70,000	70,000
				MISCELLANEOUS REVENUE				
4,137	11,289	12,000	4810001	Interest Allocated	9,500	6,500	6,500	6,500
4,137	11,289	12,000		TOTAL MISCELLANEOUS REVENUE	9,500	6,500	6,500	6,500
				BEGINNING BALANCES				
182,690	197,795	296,494	4890001	Estimated Beginning Balance	321,826	134,932	134,932	134,932
			4890010	Beginning Balance				
182,690	197,795	296,494		TOTAL OTHER RESOURCES	321,826	134,932	134,932	134,932
209,671	336,151	378,494		**TOTAL RESOURCES**	475,836	211,432	211,432	211,432
				EXPENDITURES				
				CAPITAL OUTLAY				
8,323	10,430	2,000	6340106	Master Plan/SDC Report	8,907			
			6340205	Street & Storm Drainage Const				
			6340213	S 32nd Realignment				
3,553	19,955	375,000	6340245	SE 48th Street Extension	331,997			
			6340401	Land Acquisition				
		1,494	6370400	Reserve for Future Years	87,017	87,017	87,017	87,017
			6370400	Reserve N. Hwy Improvements (214)	7,077	7,077	7,077	7,077
			6370400	Reserve S. 32nd Intersection (215)	117,338	117,338	117,338	117,338
11,876	30,385	378,494		TOTAL CAPITAL OUTLAY	340,904	211,432	211,432	211,432
11,876	30,385	378,494		**TOTAL EXPENDITURES**	340,904	211,432	211,432	211,432
197,795	305,755			ENDING BALANCE	134,932			

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
213-000- STORM DRAINAGE DEVELOPMENT FUND								
				REVENUE				
				CHARGES FOR SERVICES				
4,296	7,893	6,000	4404001	System Dev. Charges (Inside)	5,250	6,000	6,000	6,000
4,296	7,893	6,000		TOTAL CHARGES FOR SERVICES	5,250	6,000	6,000	6,000
				MISCELLANEOUS REVENUE				
916	1,973	2,500	4610001	Interest Allocated	2,450	1,500	1,500	1,500
916	1,973	2,500		TOTAL MISCELLANEOUS REVENUE	2,450	1,500	1,500	1,500
				BEGINNING BALANCES				
39,224	44,436	53,336	4890001	Estimated Beginning Balance		62,002	62,002	62,002
			4890010	Beginning Balance	54,302			
39,224	44,436	53,336		TOTAL OTHER RESOURCES	54,302	62,002	62,002	62,002
44,436	54,302	61,836		**TOTAL RESOURCES**	62,002	69,502	69,502	69,502
				EXPENDITURES				
				CAPITAL OUTLAY				
		60,000	6340106	Master Plan Update		65,000	65,000	65,000
		1,836	6340206	Street & Storm Drainage Const		4,502	4,502	4,502
			6370400	Reserve for Future years				
		61,836		TOTAL CAPITAL OUTLAY		69,502	69,502	69,502
		61,836		**TOTAL EXPENDITURES**		69,502	69,502	69,502
44,436	54,302			ENDING BALANCE	62,002			

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
221-000- WATER FUND								
REVENUE								
CHARGES FOR SERVICES								
	984,388	1,448,953	4403001	Utilities-North	2,478,600	2,480,931	2,480,931	2,480,931
	1,036,694	760,445	4403002	Utilities-South				
	539	554	4403101	Finance Charge-North	3,842	4,000	4,000	4,000
	530	341	4403102	Finance Charge-South				
	6,070	7,846	4403111	Name Change-North	6,055	6,000	6,000	6,000
	6,858	4,816	4403112	Name Change-South				
	-246		4403120	Liens				
	39,473	56,866	4405030	Meter Installation	65,000	204,000	204,000	204,000
	2,074,306	2,279,821		TOTAL CHARGES FOR SERVICE	2,553,497	2,694,931	2,694,931	2,694,931
	628	442		MISCELLANEOUS RECEIPTS				
	7,769	9,848	4601910	Other Revenue	4,252	4,000	4,000	4,000
	6,790	1,375	4610001	Interest Allocated	18,100	25,000	25,000	25,000
	15,187	11,665	4650005	Sale of Equipment	9,394			
				TOTAL MISCELLANEOUS REVENUE	31,746	29,000	29,000	29,000
	583,429	431,224	4890001	OTHER RESOURCES				
	583,429	431,224	4890010	BEGINNING BALANCE				
				Estimated Beginning Balance	411,017	573,329	573,329	573,329
				Beginning Balance	411,017	573,329	573,329	573,329
				TOTAL OTHER RESOURCES				
	2,672,922	2,722,710		**TOTAL RESOURCES**	2,996,260	3,297,260	3,297,260	3,297,260
	360,705	409,200	6101100	EXPENDITURES				
	11,056	35,584	6102001,02	PERSONAL SERVICES				
	38,454	44,112	6103012	Salaries	447,125	492,586	492,586	492,586
	30,160	36,018	6105011	Part-Time Employees	47,174	53,836	53,836	53,836
	18,092	20,928	6105012	Overtime, City Employees	34,862	30,000	30,000	30,000
			6105011	FICA/Medicare	38,610	44,096	44,096	44,096
			6105012	Worker's Compensation	20,584	21,968	21,968	21,968
	98,039	115,373	6105013	Unemployment Re-Imbursement				
	2,228	2,124	6106011	Insurance Benefits	133,420	166,960	166,960	166,960
	42,093	66,836	6106012	Life/Disability Insurance	2,873	3,694	3,694	3,694
	14,498	13,996	6106014	Retirement	72,034	67,752	67,752	67,752
	615,325	744,171	6109011	Vacation Pay Earned	10,000	10,000	10,000	10,000
				TOTAL PERSONAL SERVICES	806,782	890,892	890,892	890,892

CITY OF LINCOLN CITY
ANNUAL BUDGET
2007 - 2008

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07		BUDGET		FY 2007-08 ADOPTED
					PROPOSED	APPROVED	PROPOSED	APPROVED	
221-000 WATER FUND									
MATERIALS & SERVICES									
50,529	65,948	65,000	6201119	Contracted Services	75,000	95,000	95,000	95,000	95,000
16,334	7,032	25,000	6201154	Engineering (GIS)	25,000	20,000	20,000	20,000	20,000
2,470	500	500	6201159	Paying Agent Water Bonds	550	550	550	550	550
1,120	511	700	6202001	Filing and Recording Fees	200	700	700	700	700
1,022	750		6202099	Permits	1,309	1,000	1,000	1,000	1,000
5,142	24,552	11,000	6202101	Computer Software	3,000	16,000	16,000	16,000	16,000
77,826	78,700	88,000	6203001	Electric Power	73,860	80,000	80,000	80,000	80,000
264	277	370	6203010	Natural Gas	885	500	500	500	500
12,210	14,557	14,500	6203020	Telephone (Telemetry)	16,350	17,000	17,000	17,000	17,000
	85		6205001	Legal Notices	364	500	500	500	500
	10,049	10,000	6205007	Water Conservation/Manage Plan	2,000	10,000	10,000	10,000	10,000
6,662	9,523	6,000	6206002	Conferences, Meetings, Training	4,142	6,000	6,000	6,000	6,000
			6206004	Recruitment & Testing	201	500	500	500	500
1,850	2,687	2,200	6206005	Membership & Dues	3,027	3,000	3,000	3,000	3,000
270	2,441	2,000	6206006	Books & Periodicals	1,200	2,000	2,000	2,000	2,000
1,407	823	1,500	6206007	Safety	1,338	1,500	1,500	1,500	1,500
6,285	4,481	11,000	6209001	Postage (Utility Billings)	7,505	11,000	11,000	11,000	11,000
35,031	31,754	35,000	6209010	Insurance & Bonds	31,638	33,220	33,220	33,220	33,220
837	1,577	1,500	6209030	Uniforms & Clothing	1,400	1,500	1,500	1,500	1,500
1,384	1,541	2,000	6210001	Building Maintenance	1,800	2,000	2,000	2,000	2,000
76,335	71,075	60,000	6210010	System Maintenance	65,000	75,000	75,000	75,000	75,000
4,789	4,973	6,500	6211020	Office/Computer/Radio Equip Maint	4,797	6,500	6,500	6,500	6,500
957	897	2,500	6211040	Pump Station Maintenance	4,430	5,000	5,000	5,000	5,000
10,661	14,168	25,000	6211050	Treatment Plant Maintenance	25,000	20,000	20,000	20,000	20,000
347	464	550	6213001	Cleaning Allowance	440	550	550	550	550
14,377	21,409	23,000	6221001	Gasoline, Fuel, Oils	20,800	23,000	23,000	23,000	23,000
4,511	10,123	5,000	6221010	Vehicle Repair Parts	8,000	10,000	10,000	10,000	10,000
			6221015	Corrosion Control					
			6221019	Vehicle Repair/Insurance	8,200	20,000	20,000	20,000	20,000
11,565	8,581	10,000	6222001	Laboratory Supplies	25,566	27,000	27,000	27,000	27,000
11,752	12,741	16,000	6222010	Chemicals	10,950	12,000	12,000	12,000	12,000
6,565	7,493	9,500	6229001	Supplies	424,952	501,020	501,020	501,020	501,020
362,502	409,702	435,320		TOTAL MATERIALS & SERVICES					
CAPITAL OUTLAY									
			6310101	Other Vehicles	25,000	3,000	3,000	3,000	3,000
61,765	50,517	25,000	6320001	Office Equipment	3,743				
5,441	2,346	4,000	6320201	Other Equipment					
40,193	26,895	4,000	6330201	Building Improvements	4,915	10,000	10,000	10,000	10,000
107,399	79,758	33,000		TOTAL CAPITAL OUTLAY	33,658	13,000	13,000	13,000	13,000

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
221-000-WATER FUND								
TRANSFERS								
	12,360	14,570	6601120	Transfer Lincoln Sq Center	14,570	15,007	15,007	15,007
	3,592	5,000	6601193	Trf % for Art Fund	607	15,000	15,000	15,000
650,000	550,000	650,000	6601232	System Replacement Fund (232)	650,000	850,000	850,000	850,000
264,000	214,955		6601324	Trf 1997 Water Bond				
	60,000	288,000	6601327	2006 Water Refunding Bonds	288,000	294,000	294,000	294,000
7,716	7,716	7,716	6601469	Repayment of Interfund Loan	7,716			
11,268	11,606	12,000	6602065	Admin Transfer For Veh Maint	12,000	12,360	12,360	12,360
211,488	217,833	184,646	6602111	Adm Trans (Gen Fd Operations)	184,646	190,185	190,185	190,185
1,156,472	1,078,062	1,161,932		TOTAL TRANSFERS	1,157,539	1,376,552	1,376,552	1,376,552
OTHER DISBURSEMENTS & EXPENSE								
			6712020	Rate Stabilization (5%)				
		327,452	6780001	Contingencies		515,796	515,796	515,796
		327,452		TOTAL OTHER DISBURS & EXPENSE		515,796	515,796	515,796
2,241,698	2,311,693	2,847,637		**TOTAL EXPENDITURES**	2,422,931	3,297,260	3,297,260	3,297,260
431,224	411,017			ENDING BALANCE	573,329			

CITY OF LINCOLN CITY
ANNUAL BUDGET
2007 - 2008

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
WATER SUMMARY - 232, 233, 234 (SYS REPLACEMENT CAPITAL RES)								
REVENUE								
CHARGES FOR SERVICE								
75,257	95,598	60,000	4404101	Re-imburement Fee - Inside	102,895	70,000	70,000	70,000
14,427	17,857	17,500	4404102	Re-imburement Fee - Outside	11,336	10,640	10,640	10,640
182,524	225,260	145,400	4404111	Improvement Fee - Inside	237,205	160,000	160,000	160,000
33,911	42,313	38,200	4404112	Improvement Fee - Outside	26,845	30,920	30,920	30,920
306,119	381,028	261,100		TOTAL CHARGES FOR SERVICES	378,281	271,560	271,560	271,560
MISCELLANEOUS REVENUE								
28,997	65,035	45,000	4610001	Interest Allocation	98,300	114,000	114,000	114,000
28,997	65,035	45,000		TOTAL MISCELLANEOUS REVENUE	98,300	114,000	114,000	114,000
OPERATING TRANSFER								
650,000	550,000	650,000	4701770	Water Fund	650,000	850,000	850,000	850,000
			4701772	Trf from Water Construction Fund				
650,000	550,000	650,000		TOTAL TRANSFERS	650,000	850,000	850,000	850,000
OTHER RESOURCES								
BEGINNING BALANCE								
		1,501,690	4890001	Estimated Beginning Balance		2,510,970	2,510,970	2,510,970
855,629	1,544,291		4890010	Beginning Balance	1,605,885			
855,629	1,544,291	1,501,690		TOTAL OTHER RESOURCES	1,605,885	2,510,970	2,510,970	2,510,970
1,840,745	2,540,354	2,457,790		**TOTAL RESOURCES**	2,732,466	3,746,530	3,746,530	3,746,530

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED																																																																																																																																																																																																						
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> WATER SUMMARY - 232, 233, 234 (SYS REPLACEMENT CAPITAL RES) </div>									EXPENDITURES									CAPITAL OUTLAY									3,955			6340106	Master Plan/SDC Update		15,000	15,000	15,000			30,000	6340109	Geograph Info Sys (GIS)	38,628						35,000	6340110	Reservoir Design/Location Study	182,868				58,937	30,485	50,000	6340202	Water System Construction		225,000	225,000	225,000				6340214	Neotsu Watermain Upgrade								6340216	EDLR Upgrade					75,600		30,000	6340244	Drift Creek Project		75,000	75,000	75,000				6340248	Port Lane Booster Station								6340249	HWY 101/SW 62nd/Drift CR					57,962	753,984	90,000	6340250	South Hwy 101 Watermain		75,000	75,000	75,000			10,000	6340251	Water Plant Improvements		2,288,008	2,288,008	2,288,008			1,462,332	6370400	Reserve for Future Yrs (Reservoir)		693,522	693,522	693,522			300,458	6370400	Reserve for Debt Service					196,454	784,469	2,007,790		TOTAL CAPITAL OUTLAY	221,496	3,296,530	3,296,530	3,296,530	TRANSFERS											450,000	6601233	Water Bond Fund - 2006		450,000	450,000	450,000	100,000	150,000		6601235	Water Construction Fund (235)		450,000	450,000	450,000	100,000	150,000	450,000		TOTAL TRANSFERS					296,454	934,469	2,457,790		**TOTAL EXPENDITURES**	221,496	3,746,530	3,746,530	3,746,530	1,544,291	1,605,885			ENDING BALANCE	2,510,970			
EXPENDITURES									CAPITAL OUTLAY									3,955			6340106	Master Plan/SDC Update		15,000	15,000	15,000			30,000	6340109	Geograph Info Sys (GIS)	38,628						35,000	6340110	Reservoir Design/Location Study	182,868				58,937	30,485	50,000	6340202	Water System Construction		225,000	225,000	225,000				6340214	Neotsu Watermain Upgrade								6340216	EDLR Upgrade					75,600		30,000	6340244	Drift Creek Project		75,000	75,000	75,000				6340248	Port Lane Booster Station								6340249	HWY 101/SW 62nd/Drift CR					57,962	753,984	90,000	6340250	South Hwy 101 Watermain		75,000	75,000	75,000			10,000	6340251	Water Plant Improvements		2,288,008	2,288,008	2,288,008			1,462,332	6370400	Reserve for Future Yrs (Reservoir)		693,522	693,522	693,522			300,458	6370400	Reserve for Debt Service					196,454	784,469	2,007,790		TOTAL CAPITAL OUTLAY	221,496	3,296,530	3,296,530	3,296,530	TRANSFERS											450,000	6601233	Water Bond Fund - 2006		450,000	450,000	450,000	100,000	150,000		6601235	Water Construction Fund (235)		450,000	450,000	450,000	100,000	150,000	450,000		TOTAL TRANSFERS					296,454	934,469	2,457,790		**TOTAL EXPENDITURES**	221,496	3,746,530	3,746,530	3,746,530	1,544,291	1,605,885			ENDING BALANCE	2,510,970												
CAPITAL OUTLAY									3,955			6340106	Master Plan/SDC Update		15,000	15,000	15,000			30,000	6340109	Geograph Info Sys (GIS)	38,628						35,000	6340110	Reservoir Design/Location Study	182,868				58,937	30,485	50,000	6340202	Water System Construction		225,000	225,000	225,000				6340214	Neotsu Watermain Upgrade								6340216	EDLR Upgrade					75,600		30,000	6340244	Drift Creek Project		75,000	75,000	75,000				6340248	Port Lane Booster Station								6340249	HWY 101/SW 62nd/Drift CR					57,962	753,984	90,000	6340250	South Hwy 101 Watermain		75,000	75,000	75,000			10,000	6340251	Water Plant Improvements		2,288,008	2,288,008	2,288,008			1,462,332	6370400	Reserve for Future Yrs (Reservoir)		693,522	693,522	693,522			300,458	6370400	Reserve for Debt Service					196,454	784,469	2,007,790		TOTAL CAPITAL OUTLAY	221,496	3,296,530	3,296,530	3,296,530	TRANSFERS											450,000	6601233	Water Bond Fund - 2006		450,000	450,000	450,000	100,000	150,000		6601235	Water Construction Fund (235)		450,000	450,000	450,000	100,000	150,000	450,000		TOTAL TRANSFERS					296,454	934,469	2,457,790		**TOTAL EXPENDITURES**	221,496	3,746,530	3,746,530	3,746,530	1,544,291	1,605,885			ENDING BALANCE	2,510,970																					
3,955			6340106	Master Plan/SDC Update		15,000	15,000	15,000																																																																																																																																																																																																						
		30,000	6340109	Geograph Info Sys (GIS)	38,628																																																																																																																																																																																																									
		35,000	6340110	Reservoir Design/Location Study	182,868																																																																																																																																																																																																									
58,937	30,485	50,000	6340202	Water System Construction		225,000	225,000	225,000																																																																																																																																																																																																						
			6340214	Neotsu Watermain Upgrade																																																																																																																																																																																																										
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75,600		30,000	6340244	Drift Creek Project		75,000	75,000	75,000																																																																																																																																																																																																						
			6340248	Port Lane Booster Station																																																																																																																																																																																																										
			6340249	HWY 101/SW 62nd/Drift CR																																																																																																																																																																																																										
57,962	753,984	90,000	6340250	South Hwy 101 Watermain		75,000	75,000	75,000																																																																																																																																																																																																						
		10,000	6340251	Water Plant Improvements		2,288,008	2,288,008	2,288,008																																																																																																																																																																																																						
		1,462,332	6370400	Reserve for Future Yrs (Reservoir)		693,522	693,522	693,522																																																																																																																																																																																																						
		300,458	6370400	Reserve for Debt Service																																																																																																																																																																																																										
196,454	784,469	2,007,790		TOTAL CAPITAL OUTLAY	221,496	3,296,530	3,296,530	3,296,530																																																																																																																																																																																																						
TRANSFERS											450,000	6601233	Water Bond Fund - 2006		450,000	450,000	450,000	100,000	150,000		6601235	Water Construction Fund (235)		450,000	450,000	450,000	100,000	150,000	450,000		TOTAL TRANSFERS					296,454	934,469	2,457,790		**TOTAL EXPENDITURES**	221,496	3,746,530	3,746,530	3,746,530	1,544,291	1,605,885			ENDING BALANCE	2,510,970																																																																																																																																																												
		450,000	6601233	Water Bond Fund - 2006		450,000	450,000	450,000																																																																																																																																																																																																						
100,000	150,000		6601235	Water Construction Fund (235)		450,000	450,000	450,000																																																																																																																																																																																																						
100,000	150,000	450,000		TOTAL TRANSFERS																																																																																																																																																																																																										
296,454	934,469	2,457,790		**TOTAL EXPENDITURES**	221,496	3,746,530	3,746,530	3,746,530																																																																																																																																																																																																						
1,544,291	1,605,885			ENDING BALANCE	2,510,970																																																																																																																																																																																																									

CITY OF LINCOLN CITY
ANNUAL BUDGET
2007 - 2008

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
235-000-WATER CONSTRUCTION PROJECTS (BONDS)								
REVENUE								
MISCELLANEOUS REVENUE								
		80,000	4610001	Interest Allocated	18,000	100,000	100,000	100,000
780	1,837	4,000,000	4801001	Bond Proceeds	4,000,000	100,000	100,000	100,000
780	1,837	4,080,000		TOTAL MISCELLANEOUS REVENUE	4,018,000	100,000	100,000	100,000
TRANSFERS								
100,000	150,000		4701773	Water SDC Fund (234)				
100,000	150,000			TOTAL TRANSFERS				
OTHER RESOURCES								
		9,616	4890001	Estimated Beginning Balance		3,661,676	3,661,676	3,661,676
41,029	6,417		4890010	Beginning Balance	676	3,661,676	3,661,676	3,661,676
41,029	6,417			TOTAL OTHER RESOURCES	676	3,661,676	3,661,676	3,661,676
141,809	158,254	4,089,616		**TOTAL RESOURCES**	4,018,676	3,761,676	3,761,676	3,761,676
EXPENDITURES								
CAPITAL OUTLAY								
		275,000	6340101	Engineering Design/Inspection	297,000			
47,495	11,609		6340104	Water Rights Legal/Engineering	40,000	1,260,000	1,260,000	1,260,000
87,897	145,969	1,200,000	6340104	Water Rights Purchase		2,501,676	2,501,676	2,501,676
		2,534,616	6340201	General Construction	20,000			
		80,000	6340305	Bonding Expenses	357,000	3,761,676	3,761,676	3,761,676
135,392	157,578	4,089,616		TOTAL CAPITAL OUTLAY				
OTHER DISBURSEMENT & EXP								
			6780001	Contingencies				
				TOTAL OTHER DISBURSEMENT & EXP				
TRANSFERS								
		4,089,616	6601234	Reimbursement to Water SDC Fund	357,000	3,761,676	3,761,676	3,761,676
				TOTAL TRANSFERS				
135,392	157,578	4,089,616		**TOTAL EXPENDITURES**	357,000	3,761,676	3,761,676	3,761,676
6,417	676			ENDING BALANCE	3,661,676			

CITY OF LINCOLN CITY
ANNUAL BUDGET
2007 - 2008

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE		BUDGET		FY 2007-08 ADOPTED
					FY 2006-07	PROPOSED	APPROVED		
241-000- SEWER FUND									
REVENUE									
CHARGES FOR SERVICE									
		886,000	4403001	Utilities-North		2,200,000	2,200,000	2,200,000	2,200,000
713,288	1,128,239		4403002	Utilities-South					
912,064	687,600	1,101,000	4403120	Liens/Insurance Refunds					
-528			4405020	Inspection Fees	4,000	4,000	4,000	4,000	4,000
3,125	3,925	4,000							
1,627,949	1,819,764	1,991,000		TOTAL CHARGES FOR SERVICES	2,085,000	2,204,000	2,204,000	2,204,000	2,204,000
MISCELLANEOUS RECEIPTS									
		45,000	4601910	Other Revenue/Septage	50,000	52,500	52,500	52,500	52,500
43,082	43,488		4610001	Interest Allocated	25,000	25,000	25,000	25,000	25,000
8,868	17,244	19,257	4650005	Sale of Equipment		17,500	17,500	17,500	17,500
560	37,500	37,500	4650010	Reimbursement for review					
	10,000	10,000	4690010	Insurance Claims/Refunds					
52,510	3,669	111,757		TOTAL MISCELLANEOUS REVENUE	75,000	95,000	95,000	95,000	95,000
64,401									
TRANSFER FROM OTHER FUNDS									
		187,500	4701510	Interfund Loan					
		187,500		TOTAL TRANSFERS					
OTHER RESOURCES									
BEGINNING BALANCE									
		549,647	4890001	Estimated Beginning Balance		378,282	378,282	378,282	378,282
			4890010	Beginning Balance	561,059				
422,280	538,964	549,647		TOTAL OTHER RESOURCES	561,059	378,282	378,282	378,282	378,282
422,280	538,964	549,647							
2,102,739	2,423,129	2,839,904		**TOTAL RESOURCES**	2,721,059	2,677,282	2,677,282	2,677,282	2,677,282

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE		BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
					FY 2006-07	FY 2006-07			
241-000- SEWER FUND									
EXPENDITURES									
PERSONAL SERVICES									
428,578	450,759	551,904	6101100	Salaries	507,331	564,447	564,447	564,447	564,447
6,499	26,857	9,300	6102001	Part-time (Hourly/Seasonal)	31,668	22,836	22,836	22,836	22,836
23,708	31,398	21,600	6103012	Overtime, City Employees	38,043	30,000	30,000	30,000	30,000
33,689	37,232	44,585	6105011	FICA/Medicare	43,024	47,222	47,222	47,222	47,222
12,421	14,450	18,511	6105012	Worker's Compensation	16,739	19,572	19,572	19,572	19,572
			6105013	Unemployment Re-Imbursement	610				
108,719	118,634	157,648	6106011	Insurance Benefits	134,543	179,577	179,577	179,577	179,577
2,423	2,062	3,451	6106012	Life/Disability Insurance	3,072	4,037	4,037	4,037	4,037
46,761	67,477	82,552	6106014	Retirement	77,670	74,931	74,931	74,931	74,931
1,563	1,444	5,000	6109011	Vacation Pay Earned	3,000	5,000	5,000	5,000	5,000
664,361	750,313	894,551		Reserve for PERS	856,700	947,622	947,622	947,622	947,622
TOTAL PERSONAL SERVICES									
MATERIALS & SERVICES									
34,513	14,409	30,000	6201119	Contracted Services	28,000	30,000	30,000	30,000	30,000
3,846	3,918	25,000	6201154	Engineering (GIS)	25,000	20,000	20,000	20,000	20,000
	500		6201159	Other Consultants					
8,080	8,306	10,000	6202099	Permits	10,750	12,000	12,000	12,000	12,000
193	14,137	16,000	6202101	Computer Software	2,000	16,000	16,000	16,000	16,000
201,498	201,631	220,000	6203001	Electric Power	228,870	210,000	210,000	210,000	210,000
1,937	1,906	2,500	6203010	Natural Gas	2,010	2,500	2,500	2,500	2,500
16,131	17,584	19,000	6203020	Telephone (Telemetry)	19,300	19,000	19,000	19,000	19,000
2,233	3,752	7,000	6206002	Conferences, Training	6,200	7,000	7,000	7,000	7,000
			6206004	Recruitment & Testing	201	500	500	500	500
1,347	2,067	2,000	6206005	Membership & Dues	1,500	2,000	2,000	2,000	2,000
242	115	500	6206006	Books & Periodicals	50	500	500	500	500
495	3,515	3,000	6206007	Safety	3,600	3,000	3,000	3,000	3,000
4,048	3,177	6,500	6209001	Postage (Utility Billing)	5,436	6,500	6,500	6,500	6,500
49,075	48,901	50,000	6209010	Insurance & Bonds	51,668	54,000	54,000	54,000	54,000
999	1,463	1,000	6209030	Uniforms & Clothing	1,100	1,200	1,200	1,200	1,200
8,173	2,684	10,000	6210001	Building Maintenance	12,244	10,000	10,000	10,000	10,000
11,165	15,863	20,000	6210010	System Maintenance	19,000	30,000	30,000	30,000	30,000
138,736	139,404	150,000	6210015	Sludge Removal	145,436	180,000	180,000	180,000	180,000
3,592	4,410	3,000	6211020	Office/Comp/Radio Equip Maint	3,732	4,000	4,000	4,000	4,000
31,191	57,806	50,000	6211040	Pump Station Maintenance	75,600	60,000	60,000	60,000	60,000

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE		BUDGET APPROVED	BUDGET APPROVED	FY 2007-08 ADOPTED
					FY 2006-07	PROPOSED			
				241-000- SEWER FUND					
27,847	34,410	40,000	6211050	Treatment Plant Maintenance	26,315	40,000	40,000	40,000	40,000
1,066	1,363	1,300	6213001	Cleaning Allowance	600	1,300	1,300	1,300	1,300
13,771	19,065	17,000	6221001	Gasoline, fuel, Oils	26,030	20,000	20,000	20,000	20,000
4,902	5,999	15,000	6221010	Vehicle Repair Parts	17,900	15,000	15,000	15,000	15,000
4,190		1,000	6221015	Corrosion Control	6,200	8,000	8,000	8,000	8,000
5,553	6,598	6,000	6222001	Laboratory Supplies	16,652	21,000	21,000	21,000	21,000
10,575	11,853	11,000	6222010	Chemicals	11,285	11,000	11,000	11,000	11,000
4,855	11,494	7,000	6229001	Supplies					
590,253	636,330	723,800		TOTAL MATERIAL & SERVICES	746,678	784,500	784,500	784,500	784,500
				CAPITAL OUTLAY					
38,038	20,424	300,000	6310101	Other Vehicles	264,975	50,000	50,000	50,000	50,000
	2,337	4,000	6320001	Office Equipment	7,273	1,300	1,300	1,300	1,300
1,876	15,259	10,000	6320201	Other Equipment	3,706	5,000	5,000	5,000	5,000
		2,000	6320501	Office Furnishings	2,000	80,000	80,000	80,000	80,000
		40,000	6330201	Building Improvements					
39,914	38,020	366,000		TOTAL CAPITAL OUTLAY	277,964	136,300	136,300	136,300	136,300
				TRANSFERS					
12,000	12,360	14,570	6601120	Admin transfer Lincoln Square	14,570	15,007	15,007	15,007	15,007
	7,656	20,000	6601193	Trf % for Art Fund	30,366	10,000	10,000	10,000	10,000
75,000	150,000	150,000	6601252	System Replacement Fund (252)	150,000	150,000	150,000	150,000	150,000
10,803	10,803	10,803	6601459	Repayment of Interfund Loan	10,803				
10,752	11,075	11,630	6602065	Admin Trf for Vehicle Maint	11,630	11,979	11,979	11,979	11,979
160,692	165,513	144,486	6602111	Adm Trf (Gen Fd Operations)	144,486	148,821	148,821	148,821	148,821
	80,000	100,000	6602241	Trf Bond Fund Series 2005	100,000	125,000	125,000	125,000	125,000
269,247	437,407	451,489		TOTAL TRANSFERS	462,445	460,807	460,807	460,807	460,807
				OTHER DISBURSEMENTS & EXPENSE					
		414,064	6780001	Contingencies	348,053	348,053	348,053	348,053	348,053
		414,064		TOTAL OTHER DISBURS & EXPENSE	348,053	348,053	348,053	348,053	348,053
1,563,775	1,862,070	2,839,904		**TOTAL EXPENDITURES**	2,342,777	2,677,282	2,677,282	2,677,282	2,677,282
538,964	561,059			ENDING BALANCE	378,282				

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
REVENUE								
CHARGES FOR SERVICE								
66,343	80,040	56,600	4404201	Re-imburement Fee - Inside	80,000	64,400	64,400	64,400
14,211	14,115	14,900	4404202	Re-imburement Fee - Outside	10,000	10,000	10,000	10,000
204,583	470,865	375,200	4404211	Improvement Fee - Inside	521,900	462,000	462,000	462,000
40,152	97,307	98,400	4404212	Improvement Fee - Outside	28,100	30,600	30,600	30,600
325,289	662,327	545,100		TOTAL CHARGES FOR SERVICE	640,000	567,000	567,000	567,000
MISCELLANEOUS REVENUE								
38,302	81,931	86,700	4610001	Interest Allocated	122,200	127,000	127,000	127,000
38,302	81,931	86,700		TOTAL MISCELLANEOUS REVENUE	122,200	127,000	127,000	127,000
OPERATING TRANSFER								
75,000	150,000	150,000	4701780	Sewer Fund	150,000	150,000	150,000	150,000
75,000	150,000	150,000		TOTAL TRANSFERS	150,000	150,000	150,000	150,000
OTHER RESOURCES								
BEGINNING BALANCE								
1,664,608	1,829,648	2,248,421	4890001	Estimated Beginning Balance	2,284,640	2,614,840	2,614,840	2,614,840
			4890010	Beginning Balance				
1,664,608	1,829,648	2,248,421		TOTAL OTHER RESOURCES	2,284,640	2,614,840	2,614,840	2,614,840
2,103,199	2,723,906	3,030,221		**TOTAL RESOURCES**	3,196,840	3,458,840	3,458,840	3,458,840

SEWER SUMMARY - 252,253,254

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
SEWER SUMMARY - 252,253,254								
EXPENDITURES								
CAPITAL OUTLAY								
		150,000	6340102	I/I Study/Flow Monitoring				
21,861			6340106	Facility/Master Plans				
72,655			6340203	Sewer System Construction				
	29,290		6340203	Replace/Reline Manholes/Sewer Mains	60,000			
18,830			6340219	Upgrade Pumpstations	22,000	400,000	400,000	400,000
	9,976		6340219	NW 50th Generator Upgrade				
			6340220	Nelscott Pump Station				
160,205			6340252	Interim Plant Improvements		979,786	979,786	979,786
		997,146	6370400	Reserve for Construction		1,629,054	1,629,054	1,629,054
		1,383,075	6370400	Reserve for Debt Service		3,008,840	3,008,840	3,008,840
273,551	39,266	2,530,221		TOTAL CAPITAL OUTLAY	82,000			
TRANSFERS								
	400,000	500,000	6602241	Sewer Bonds - Series 2005	500,000	450,000	450,000	450,000
	400,000	500,000		TOTAL TRANSFERS	500,000	450,000	450,000	450,000
273,551	439,266	3,030,221		**TOTAL EXPENDITURES**	582,000	3,458,840	3,458,840	3,458,840
1,829,648	2,284,640			ENDING BALANCE	2,614,840			

CITY OF LINCOLN CITY
ANNUAL BUDGET
2007 - 2008

ACTUAL FY 2004-06	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
SEWER CONSTRUCTION								
255-000 BONDS - SERIES 2005								
				REVENUE				
				MISCELLANEOUS REVENUE				
			4610001	Interest Allocated	667,000	250,000	250,000	250,000
116,017	567,250	450,000		TOTAL MISCELLANEOUS REVENUE	667,000	250,000	250,000	250,000
116,017	567,250	450,000						
				OTHER RESOURCES				
				BEGINNING BALANCE				
			4801001	Bond Sales		7,000,000	7,000,000	7,000,000
15,014,626			4890001	Estimated Beginning Balance		9,558,781	9,558,781	9,558,781
	14,814,386	13,173,587	4890010	Beginning Balance	13,191,781			
15,014,626	14,814,386	13,173,587		TOTAL OTHER RESOURCES	13,191,781	16,558,781	16,558,781	16,558,781
15,130,643	15,381,636	13,623,587		**TOTAL RESOURCES**	13,858,781	16,808,781	16,808,781	16,808,781
				EXPENDITURES				
				CAPITAL OUTLAY				
				Sewer Collection System Improvements:				
			6340203	Construction - Neiscott Trunkline				
3,833	1,602,568		6340219	Pump Station Upgrades:				
	129,250			48th & Jetty Pumpstation:				
			6340219	Engineering Design		21,250		
		720,000	6340219	Construction				
				Ester Lee Pumpstation:				
			6340219	Engineering Design		21,250		
		810,000	6340219	Construction				
				Sewer Plant Improvements:				
			6340252	Engineering Design/Inspection				
44,816	458,037	500,000	6340252	Construction	4,300,000	9,408,781	9,408,781	9,408,781
		8,500,000	6340252	Access Road		400,000	400,000	400,000
		260,000	6340252	Engineering Design (Phase II)		70,000	70,000	70,000
287,608			6340305	Bonding Expenses		6,930,000	6,930,000	6,930,000
		2,791,087	6370400	Reserve for Future Years		16,808,781	16,808,781	16,808,781
316,257	2,189,855	13,623,587		TOTAL CAPITAL OUTLAY	4,300,000	16,808,781	16,808,781	16,808,781
316,257	2,189,855	13,623,587		**TOTAL EXPENDITURES**	4,300,000	16,808,781	16,808,781	16,808,781
14,814,386	13,191,781			ENDING BALANCE	9,558,781			

CITY OF LINCOLN CITY
ANNUAL BUDGET
2007 - 2008

CITY OF LINCOLN CITY
TAX LEVY CALCULATIONS
FISCAL YEAR 2007-2008

TAX LEVY CALCULATION	1999		2005	
	GENERAL FUND	OPEN SPACE BOND FUND	GENERAL FUND	SEWER BOND FUND
TOTAL BUDGET REQUIREMENTS	\$10,679,739	\$450,229	\$8,666,596	\$1,562,914
LESS BUDGET RESOURCES EXCEPT TAXES TO BE LEVIED	\$6,605,602	\$171,229	\$5,475,959	\$958,414
TAXES NECESSARY TO BALANCE BUDGET	\$4,074,137	\$279,000	\$3,190,637	\$604,500
ADD TAXES ESTIMATED NOT TO BE RECEIVED	\$306,656	\$21,000	\$240,156	\$45,500
NECESSARY TAXES	\$4,380,793	\$300,000	\$3,430,793	\$650,000
PERMANENT TAX RATE	4.0996			
PROPERTY TAX PROJECTION:				
ASSESSED VALUE 2006-2007	\$964,318,686	\$964,318,686	\$964,318,686	\$964,318,686
LESS: URBAN RENEWAL	\$163,495,345			
NET ASSESSED VALUE	\$800,823,341			
ESTIMATED NET INCREASE IN ASSESSED VALUE	4.50%	4.50%	4.50%	4.50%
ESTIMATED ASSESSED VALUE FOR FISCAL YEAR 2007-2008	\$836,860,391	\$1,007,713,027	\$1,007,713,027	\$1,007,713,027
PERMANENT TAX RATE - GENERAL FUND	\$4.0996			
EST. TAX RATE - BONDED INDEBTEDNESS		\$0.2977		\$0.6450
NECESSARY TAXES LESS AMOUNT NOT TO BE COLLECTED	\$3,430,793 (\$240,156)	\$300,000 (\$21,000)	\$3,430,793 (\$240,156)	\$650,000 (\$45,500)
ESTIMATED TAXES TO BE COLLECTED	\$3,190,637	\$279,000	\$3,190,637	\$604,500

CITY OF LINCOLN CITY
ANNUAL BUDGET
2007 - 2008

CITY OF LINCOLN CITY
LONG TERM DEBT
BOND AMORTIZATION

FISCAL YEAR	PROJECTED												TOTAL PRINCIPAL & INTEREST			
	LINCOLN SQUARE			WATER BONDS			1999 OPEN SPACE			2005 SEWER				2007 WATER		
	2003 REFUNDING	PRINCIPAL	INTEREST	2006 REFUNDING	PRINCIPAL	INTEREST	2006 REFUNDING	PRINCIPAL	INTEREST	2005 SEWER	PRINCIPAL	INTEREST		2007 WATER	DRIFT CREEK	PRINCIPAL
2007-08	249,000	27,363		218,108	72,890		205,000	79,003		370,000	617,101		276,957	157,940		2,273,362
2008-09	260,000	16,156		226,515	64,483		215,000	69,573		380,000	606,001		292,129	142,768		2,272,626
2009-10	269,000	4,483		235,246	55,752		225,000	59,575		395,000	594,601		303,840	131,057		2,273,564
2010-11				244,313	46,885		235,000	48,888		405,000	578,801		316,020	118,877		1,993,584
2011-12				253,730	37,268		245,000	37,608		425,000	562,601		328,689	106,208		1,996,104
2012-13				263,510	27,488		255,000	25,725		440,000	545,601		341,866	93,031		1,992,221
2013-14				273,667	17,331		270,000	13,230		465,000	528,001		355,571	79,326		2,002,126
2014-15				284,216	6,782					490,000	509,401		369,825	65,071		1,725,295
2015-16										510,000	489,801		384,651	50,246		1,434,698
2016-17										540,000	469,401		400,072	34,825		1,444,298
2017-18										565,000	447,801		416,110	18,787		1,447,698
2018-19										595,000	424,071		214,270	3,179		1,236,520
2019-20										620,000	398,784					1,018,784
2020-30										8,240,000	2,228,001					10,468,001
	778,000	48,002		1,999,305	328,679		1,650,000	333,602		14,440,000	8,999,967		4,000,000	1,001,315		33,578,870

REPAYMENT SOURCE: TRANSIENT ROOM TAX WATER RATES PROPERTY TAXES PROPERTY TAXES WATER REVENUES
 SEWER RATES SDC'S

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
322-000 LINCOLN SQ BOND FUND								
				REVENUE				
				MISCELLANEOUS REVENUE				
3,933	11,267	12,000	4610001	Interest Allocated	12,800	8,000	8,000	8,000
3,933	11,267	12,000		TOTAL MISCELLANEOUS REVENUE	12,800	8,000	8,000	8,000
				TRANSFERS				
362,448	368,580	347,249	4702821	Transfer fr Trans Rm Tax Fund	390,888	397,984	397,984	397,984
362,448	368,580	347,249		TOTAL TRANSFERS	390,888	397,984	397,984	397,984
				OTHER RESOURCES				
97,829	166,768	238,069	4890001	Estimated Beginning Balance	264,729	108,751	108,751	108,751
97,829	166,768	238,069	4890010	Beginning Balance	264,729	108,751	108,751	108,751
464,210	546,615	597,318		TOTAL OTHER RESOURCES	668,417	514,735	514,735	514,735
				TOTAL RESOURCES				
67,442	58,886	49,395	6410010	INTEREST	43,666	27,363	27,363	27,363
				EXPENDITURES				
				DEBT SERVICE				
				BOND PRINCIPAL PAYMENTS				
230,000	223,000	239,000	6450010	Principal	239,000	249,000	249,000	249,000
			6450010	Prepayment (12/06)	277,000	238,372	238,372	238,372
			6450301	Reserve for Future Years				
297,442	281,886	597,318		TOTAL DEBT SERVICE	559,666	514,735	514,735	514,735
297,442	281,886	597,318		**TOTAL EXPENDITURES**	559,666	514,735	514,735	514,735
166,768	264,729			ENDING BALANCE	108,751			

CITY OF LINCOLN CITY
ANNUAL BUDGET
2007 - 2008

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
324-000-1597 WATER BONDS								
CLOSED FUND								
				REVENUE				
				MISCELLANEOUS REVENUE				
	5,165	4,391	4610001	Interest Allocated				
	5,165	4,391		TOTAL MISCELLANEOUS REVENUE				
				TRANSFERS				
	264,000	214,956	4701770	Trf from Water Fund				
	264,000	214,956		TOTAL TRANSFERS				
				OTHER RESOURCES				
	279,076	282,955	4890001	Estimated Beginning Balance				
			4890010	Beginning Balance				
	279,076	282,955		TOTAL OTHER RESOURCES				
	548,241	502,302		**TOTAL RESOURCES**				
				EXPENDITURES				
				DEBT SERVICE				
				INTEREST				
	130,286	63,641	6410201	Interest				
				BOND PRINCIPAL PAYMENTS				
	135,000	438,661	6450201	Principal				
			6450301	Reserve for Future Years				
	265,286	502,302		TOTAL DEBT SERVICE				
	265,286	502,302		**TOTAL EXPENDITURES**				
	282,955			ENDING BALANCE				

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
325,000 OPEN SPACE BOND FUND								
				REVENUE				
				PROPERTY TAXES				
281,202	281,989	270,000	4101010	Current Property Taxes	280,500	279,000	279,000	279,000
19,273	13,884	20,000	4101020	Prior Property Taxes	12,800	12,000	12,000	12,000
300,475	295,873	290,000		TOTAL TAXES	293,300	291,000	291,000	291,000
				MISCELLANEOUS REVENUE				
				INTEREST EARNED				
4,670	9,231	12,500	4610001	Interest Allocated	13,650	14,000	14,000	14,000
	366		4610002	Interest Direct	750	600	600	600
4,670	9,597	12,500		TOTAL MISCELLANEOUS REVENUE	14,400	14,600	14,600	14,600
				OTHER RESOURCES				
				BEGINNING BALANCE				
78,882	95,155	120,737	4890001	Estimated Beginning Balance	119,707	144,629	144,629	144,629
78,882	95,155	120,737	4890010	Beginning Balance				
384,027	400,625	423,237		TOTAL OTHER RESOURCES	119,707	144,629	144,629	144,629
				TOTAL RESOURCES	427,407	450,229	450,229	450,229
				EXPENDITURES				
				DEBT SERVICE				
				INTEREST				
103,872	95,918	87,778	6410010	Interest	87,778	79,003	79,003	79,003
185,000	185,000	195,000	6450010	BOND PRINCIPAL PAYMENTS	195,000	205,000	205,000	205,000
		140,459	6450301	Principal Reserve for Future Years	166,226	166,226	166,226	166,226
288,872	280,918	423,237		TOTAL DEBT SERVICE	282,778	450,229	450,229	450,229
288,872	280,918	423,237		**TOTAL EXPENDITURES**	282,778	450,229	450,229	450,229
95,155	119,707			ENDING BALANCE	144,629			

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
326-000 2005 SEWER BONDS								
				REVENUE				
				TAXES				
	562,843	540,000	4101010	Current Property Taxes	561,000	604,500	604,500	604,500
		20,000	4101020	Prior Property Taxes	18,200	18,000	18,000	18,000
	562,843	560,000		TOTAL TAXES	579,200	622,500	622,500	622,500
				MISCELLANEOUS REVENUE				
	12,350	11,500	4610001	Interest Allocated	16,000	18,000	18,000	18,000
	554	1,000	4610002	Interest Direct	1,400	1,500	1,500	1,500
	12,904	12,500		TOTAL MISCELLANEOUS REVENUE	17,400	19,500	19,500	19,500
				TRANSFERS				
	80,000	100,000	4701780	Trf from Sewer Fund	100,000	125,000	125,000	125,000
	400,000	500,000	4701783	Trf from SDC Improv Fund	500,000	450,000	450,000	450,000
	480,000	600,000		TOTAL TRANSFERS	600,000	575,000	575,000	575,000
				OTHER RESOURCES				
		64,818	4890001	Estimated Beginning Balance	80,565	345,914	345,914	345,914
			4890010	Beginning Balance				
		64,818		TOTAL OTHER RESOURCES	80,565	345,914	345,914	345,914
	1,055,747	1,237,318		**TOTAL RESOURCES**	1,277,165	1,562,914	1,562,914	1,562,914
				EXPENDITURES				
				DEBT SERVICE				
				INTEREST				
	720,182	626,251	6410205	Interest 6/1 & 12/1	626,251	617,101	617,101	617,101
	255,000	305,000	6450205	Principal 6/1	305,000	370,000	370,000	370,000
		306,067	6450301	Reserve for Future Years		575,813	575,813	575,813
	975,182	1,237,318		TOTAL DEBT SERVICE	931,251	1,562,914	1,562,914	1,562,914
	975,182	1,237,318		**TOTAL EXPENDITURES**	931,251	1,562,914	1,562,914	1,562,914
	80,565			ENDING BALANCE	345,914			

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
327-000 2006 WATER REFUNDING BONDS								
				REVENUE				
				MISCELLANEOUS REVENUE				
	970	3,000	4610001	Interest Allocated	1,000	1,000	1,000	1,000
				From Bond Closing				
	970	3,000		TOTAL MISCELLANEOUS REVENUE	1,000	1,000	1,000	1,000
				TRANSFERS				
	60,000	288,000	4701770	Trf from Water Fund	288,000	294,000	294,000	294,000
	60,000	288,000		TOTAL TRANSFERS	288,000	294,000	294,000	294,000
				OTHER RESOURCES				
	3,748		4801001	Bond Sales				
		5,316	4890001	Estimated Beginning Balance		2,281	2,281	2,281
			4890010	Beginning Balance	4,279			
	3,748	5,316		TOTAL OTHER RESOURCES	4,279	2,281	2,281	2,281
	64,718	296,316		**TOTAL RESOURCES**	293,279	297,281	297,281	297,281
				EXPENDITURES				
				DEBT SERVICE				
				INTEREST				
	23,239	80,985	6410201	Interest	80,985	72,890	72,890	72,890
				BOND PRINCIPAL PAYMENTS				
	37,200	210,013	6450201	Principal	210,013	218,108	218,108	218,108
		5,318	6450301	Reserve for Future Years		6,283	6,283	6,283
	60,439	296,316		TOTAL DEBT SERVICE	290,998	297,281	297,281	297,281
	60,439	296,316		**TOTAL EXPENDITURES**	290,998	297,281	297,281	297,281
	4,279			ENDING BALANCE				2,281

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
328-000 2007 WATER BONDS								
				REVENUE				
				MISCELLANEOUS REVENUE				
	10,000		4810001	Interest Allocated	3,000	3,000	3,000	3,000
	10,000			From Bond Closing	3,000	3,000	3,000	3,000
				TOTAL MISCELLANEOUS REVENUE				
				TRANSFERS				
	450,000		4701770	Trf from Water Fund	450,000	450,000	450,000	450,000
	450,000			TOTAL TRANSFERS	450,000	450,000	450,000	450,000
				OTHER RESOURCES				
			4890001	Estimated Beginning Balance				
			4890010	Beginning Balance				
				TOTAL OTHER RESOURCES				
	460,000			**TOTAL RESOURCES**	453,000	453,000	453,000	453,000
				EXPENDITURES				
				DEBT SERVICE				
				INTEREST				
	180,000		6410201	Interest	152,200	152,200	152,200	152,200
				BOND PRINCIPAL PAYMENTS				
	270,000		6450201	Principal	266,860	266,860	266,860	266,860
	10,000		6450301	Reserve for Future Years	33,940	33,940	33,940	33,940
	460,000			TOTAL DEBT SERVICE	453,000	453,000	453,000	453,000
	460,000			**TOTAL EXPENDITURES**	453,000	453,000	453,000	453,000
				ENDING BALANCE				

LINCOLN CITY URBAN RENEWAL AGENCY
 ANNUAL BUDGET
 2007 - 2008

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
830-000-URBAN RENEWAL AGENCY GENERAL FUND								
REVENUE								
MISCELLANEOUS REVENUE								
	107,721		4302080	Land Donation Cultural Center	27,000	27,000	27,000	27,000
	19,200		4601051	Lease Income	200			
5,759	66,998	150,000	4601910	Other Revenue	165,600	130,000	130,000	130,000
122,021			4610001	Interest Allocated				
127,780	193,919	150,000		TOTAL MISCELLANEOUS REVENUE	192,800	157,000	157,000	157,000
OTHER RESOURCES								
5,000,000		4,000,000	4801001	Bond Proceeds	5,000,000			
		1,237,979	4890001	Estimated Beginning Balance		4,230,725	4,230,725	4,230,725
3,056,007	1,984,624		4890010	Beginning Balance	1,187,638			
8,056,007	1,984,624	5,237,979		TOTAL OTHER RESOURCES	6,187,638	4,230,725	4,230,725	4,230,725
8,183,787	2,178,543	5,387,979		**TOTAL RESOURCES**	6,380,438	4,387,725	4,387,725	4,387,725
EXPENDITURES								
PERSONAL SERVICES								
96,093	55,111	107,816	6101100	Salaries	92,742	109,692	109,692	109,692
5,013	25,544	17,404	6102001,2	Part-time Employees	12,762	13,045	13,045	13,045
7,819	1,981	1,000	6103012	Overtime		1,000	1,000	1,000
8,053	6,000	9,656	6105011	Fica/Medicare	8,541	9,466	9,466	9,466
1,094	320	1,362	6105012	Worker's Compensation	284	1,383	1,383	1,383
	11,297		6105013	Unemployment Reimbursement	722			
19,756	8,192	34,824	6106011	Insurance Benefits	16,046	21,223	21,223	21,223
553	161	779	6106012,13	Life/Disability Insurance	606	839	839	839
10,591	8,697	18,245	6106014	Retirement	10,640	15,762	15,762	15,762
148,972	117,303	191,086		TOTAL PERSONAL SERVICES	142,341	172,410	172,410	172,410

LINCOLN CITY URBAN RENEWAL AGENCY
 ANNUAL BUDGET
 2007 - 2008

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE		BUDGET APPROVED	BUDGET ADOPTED
					FY 2006-07	FY 2007-08		
830-000- URBAN RENEWAL AGENCY GENERAL FUND								
MATERIALS & SERVICES								
6,302	50,205	50,000	6201119	Contracted Services/Appraisals	26,100	48,000	48,000	48,000
5,235	4,425	5,000	6201151	Auditing	4,540	5,000	5,000	5,000
143	1,731	5,000	6201152	Legal Services	4,517	5,000	5,000	5,000
2,323	250	25,000	6201154	Engineering (GIS)	25,000	20,000	20,000	20,000
14,845		10,000	6201155	Bond Issuance Costs	15,805			
	287	7,700	6202101	Computer Software	1,449	500	500	500
1,474	1,002	2,000	6203020	Telephone	1,237	2,000	2,000	2,000
1,155	857	2,000	6205001	Legal Notices	799	2,000	2,000	2,000
	532	2,500	6205003	Printing	3,100	4,000	4,000	4,000
538	213	2,000	6206001	Training	1,239	2,000	2,000	2,000
1,368	1,045	3,800	6206002	Conferences & meetings	1,891	3,800	3,800	3,800
70	2,105	3,000	6206003	Travel & Subsistence	1,928	3,000	3,000	3,000
			6206004	Recruitment & Testing	400	1,000	1,000	1,000
375	365	1,500	6206005	Memberships & Dues	1,155	500	500	500
			6206006	Books and Periodicals		300	300	300
103	358	400	6209001	Postage & Shipping	421	600	600	600
2,813	6,178	4,000	6209010	Insurance	6,936	7,000	7,000	7,000
Minor Project costs:								
2,845	5,632	10,000	6210011	Taft Projects	2,700	4,000	4,000	4,000
2,154	11,602	10,000	6210012	Oceanlake Projects	1,904	4,000	4,000	4,000
3,987	15,747	10,000	6210013	Other Pearls	5,138	5,000	5,000	5,000
	16,758		6210014	Cultural Center (D Lake School)	4,002	5,000	5,000	5,000
			6210015	Nelscott Projects		5,000	5,000	5,000
7,126	7,922	10,000	6211020	Office Equip/Computer Maint	7,511	7,000	7,000	7,000
27	73	1,500	6220001	Stationary Supplies	377	1,500	1,500	1,500
1,033	408	1,200	6221001	Gasoline, Fuel & Oils	385	1,200	1,200	1,200
473	785	500	6221019	Vehicle Maintenance	200	500	500	500
3,285	6,708	5,000	6229001	Supplies	1,975	5,000	5,000	5,000
89,592	92,280	95,000	6299111	Re-imbursement to General Fund	95,000	97,850	97,850	97,850
13,980	14,400	16,975	6299120	Re-imbursement to Lincoln Sq Fund	16,975	17,484	17,484	17,484
6,729		9,200	6299193	Re-imbursement % for Art	4,445	5,000	5,000	5,000
167,975	241,868	293,275	TOTAL MATERIALS & SERVICES		237,129	263,234	263,234	263,234

LINCOLN CITY URBAN RENEWAL AGENCY
 ANNUAL BUDGET
 2007 - 2008

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2007-08
630-000- URBAN RENEWAL AGENCY GENERAL FUND								
CAPITAL OUTLAY								
			6310101	Automobiles				
	1,679	8,000	6320001	Office Equipment	1,577	5,000	5,000	5,000
	1,123	15,000	6320201	Other Equipment	4,675	10,000	10,000	10,000
79,203			6330201	Glass Studio Building				
		100,000	6330205	Bronze Foundry				
258,184	116,384	510,000	6340108	Oceanlake Redevelopment	453,049	250,000	250,000	250,000
		325,000	6340203	Cutler City Sewer Pump Station		375,000	375,000	375,000
			6340207	Parking Lot Construction				
			6340208	Sidewalks				
		120,000	6340226	Canyon Drive Improvements	2,640	120,000	120,000	120,000
		78,000	6340230	BayWalk/SW Jetty				
			6340234	Taft Sewer Pump Station-48th/Jetty	260,000	260,000	260,000	260,000
3,805,349	89,133		6340234	Undergrounding - Oceanlake				
5,066			6340237	Cultural Center (D Lake School)		40,000	40,000	40,000
199,852	3,900		6340238	Taft District Streets/Parking				
	39,024	235,000	6340240	Neiscott Redevelopment-Planning	162,000	495,000	495,000	495,000
			6340240	Neiscott Redevelopment-Design				
		75,000	6340240	Neiscott Intersection-Design	100,000	360,000	360,000	360,000
		325,000	6340240	Neiscott Construction				
		10,000	6340246	SW 51st Construction				
			Watermain Replacement:					
			6340250	Delake - Neiscott - Taft				
1,429,143	50,491		6340255	Central Baywalk (Bridge-52nd)				
5,419			6340260	D River Lake Access	11,302	18,000	18,000	18,000
			6340261	Cutler City Planning		185,000	185,000	185,000
			6340261	Cutler City Construction		120,000	120,000	120,000
			6340262	DeLake Gateway Construction		100,000	100,000	100,000
		35,000	6340401	D River Property Purchase/Park	615,000	1,120,000	1,120,000	1,120,000
		500,000	6340401	Property Acquisition		295,980	295,980	295,980
		2,207,618	6370400	Reserve Agency Approved Projects				
5,782,216	301,734	4,543,618	TOTAL CAPITAL OUTLAY			1,610,243	3,753,980	3,753,980

LINCOLN CITY URBAN RENEWAL AGENCY
 ANNUAL BUDGET
 2007 - 2008

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED	
				830-000- URBAN RENEWAL AGENCY GENERAL FUND					
				TRANSFERS					
100,000	200,000	200,000	6601832	Transfer Property Rehab Program					
100,000	200,000	200,000		TOTAL TRANSFERS					
	130,000	160,000	6712010	OTHER DISBURS & EXPENSE Payments on Contracts Payable	160,000	198,101	198,101	198,101	
	130,000	160,000		TOTAL OTHER DISBURS & EXPENSE	160,000	198,101	198,101	198,101	
6,199,163	990,905	5,387,979		**TOTAL EXPENDITURES**	2,149,713	4,387,725	4,387,725	4,387,725	
1,984,624	1,187,638	0		ENDING BALANCE	4,230,725				

LINCOLN CITY URBAN RENEWAL AGENCY
ANNUAL BUDGET
2007 - 2008

LINCOLN CITY URBAN RENEWAL AGENCY
TAX INCREMENT CALCULATION
FISCAL YEAR 2007-2008

Taxable Assessed Value of the Urban Renewal District 2006-2007	\$ 163,495,345
Net Taxable Assessed Value 2006-2007	\$ -
Estimated Increase in Value 2007-2008	<u>7.00%</u>
Estimated Taxable Assessed Value 2007-2008	\$ 174,940,019
Estimated Composite Tax Rate	<u>15.00</u>
Estimated Tax Increment 2007-2008	\$ 2,624,100
Less Amount Not to be Collected	<u>\$ (183,687)</u>
Estimated Taxes to be Collected	\$ 2,440,413

LINCOLN CITY URBAN RENEWAL AGENCY
ANNUAL BUDGET
2007 - 2008

LINCOLN CITY URBAN RENEWAL AGENCY
LONG TERM DEBT
BOND AMORTIZATION

FISCAL YEAR	LINCOLN CO. SCHOOL		SERIES 2003		SERIES 2004		SERIES 2007		TOTAL PRINCIPAL & INTEREST
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
2007-08	159,997	38,104	286,794	76,940	467,959	141,153	546,779	301,752	2,019,478
2008-09	185,000	33,304	298,144	65,591	486,960	122,152	663,436	185,095	2,039,682
2009-10	214,998	45,634	309,943	53,792	506,732	102,380	693,113	155,418	2,082,010
2010-11	378,015	31,985	322,209	41,526	527,308	81,804	724,117	124,415	2,231,379
2011-12	244,409	15,591	334,960	28,775	548,718	60,393	756,508	92,024	2,081,378
2012-13	127,581	3,198	348,215	15,519	570,999	38,113	790,347	58,184	1,952,156
2013-14			179,242	2,626	594,183	14,928	825,700	22,831	1,639,510
TOTAL	1,310,000	167,816	2,079,507	284,769	3,702,859	560,923	5,000,000	939,719	14,045,593

LINCOLN CITY URBAN RENEWAL AGENCY
ANNUAL BUDGET
2007 - 2008

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE		BUDGET APPROVED	BUDGET ADOPTED
					FY 2006-07	FY 2007-08		
831-000- URBAN RENEWAL AGENCY TAX INCREMENT FUND								
REVENUE								
TAXES								
2,152,906	2,209,608	2,312,704	4101010	Current Property Taxes	2,318,142	2,440,413	2,440,413	2,440,413
143,982	102,376	145,000	4101020	Prior Property Taxes	95,000	95,000	95,000	95,000
2,296,888	2,311,984	2,457,704		TOTAL TAXES	2,413,142	2,535,413	2,535,413	2,535,413
MISCELLANEOUS REVENUE								
33,536	63,454	56,000	4610001	Interest Allocated	94,300	90,000	90,000	90,000
1,372	2,883	3,000	4610002	Interest Direct	4,700	4,000	4,000	4,000
34,908	66,337	59,000		TOTAL MISCELLANEOUS REVENUE	99,000	94,000	94,000	94,000
OTHER RESOURCES								
1,402,248	1,426,370	1,495,415	4890001	Estimated Beginning Balance	1,518,282	1,786,389	1,786,389	1,786,389
			4890010	Beginning Balance				
1,402,248	1,426,370	1,495,415		TOTAL OTHER RESOURCES	1,518,282	1,786,389	1,786,389	1,786,389
3,734,044	3,804,691	4,012,119		**TOTAL RESOURCES**	4,030,424	4,415,802	4,415,802	4,415,802
EXPENDITURES								
DEBT SERVICE								
INTEREST								
105,938	63,563	21,188	6410201	Interest - Series 2002	21,188			76,940
108,476	98,360	87,858	6410203	Interest - Series 2003	87,858	76,940	76,940	76,940
172,723	176,960	159,413	6410204	Interest - Series 2004	159,413	141,153	141,153	141,153
		88,731	6410206	Interest - Series 2007		301,752	301,752	301,752
1,250,000	1,250,000	1,250,000	6450201	PRINCIPAL Principal - Series 2002	1,250,000			
255,259	265,374	275,877	6450203	Principal - Series 2003	275,877	286,794	286,794	286,794
415,278	432,152	449,699	6450204	Principal - Series 2004	449,699	467,959	467,959	467,959
	226,946	226,946	6450206	Principal - Series 2007		546,779	546,779	546,779
	252,407	252,407	6450301	Reserve for Future Years	1,294,425	1,294,425	1,294,425	1,294,425
2,307,674	2,286,409	2,812,119		TOTAL DEBT SERVICE	2,244,035	3,115,802	3,115,802	3,115,802

LINCOLN CITY URBAN RENEWAL AGENCY
 ANNUAL BUDGET
 2007 - 2008

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE FY 2006-07	BUDGET PROPOSED	BUDGET APPROVED	FY 2007-08 ADOPTED
				831-000- URBAN RENEWAL AGENCY TAX INCREMENT FUND				
				BOND RESERVES				
		300,000	6800193	Bond Reserves - Series 2003		300,000	300,000	300,000
		500,000	6800194	Bond Reserves - Series 2004		500,000	500,000	500,000
		400,000		Bond Reserves - Series 2007		500,000	500,000	500,000
		1,200,000		TOTAL BOND RESERVES		1,300,000	1,300,000	1,300,000
2,307,674	2,286,409	4,012,119		**TOTAL EXPENDITURES**	2,244,035	4,415,802	4,415,802	4,415,802
1,426,370	1,518,282			ENDING BALANCE	1,786,389			

LINCOLN CITY URBAN RENEWAL AGENCY
 ANNUAL BUDGET
 2007 - 2008

ACTUAL FY 2004-05	ACTUAL FY 2005-06	BUDGET FY 2006-07	ACCOUNT NUMBER	ITEM	YE ESTIMATE		BUDGET		
					FY 2006-07	PROPOSED	APPROVED	ADOPTED	
832-000- URBAN RENEWAL AGENCY PROPERTY REHABILITATION FUND									
REVENUE									
MISCELLANEOUS REVENUE									
1,386	10,308	16,000	4610001	Interest Allocated	13,500	15,000	15,000	15,000	15,000
	2,794		4610002	Interest Direct	4,000	2,000	2,000	2,000	2,000
110,150	99,992	130,000	4650004	Loan Repayments	123,447	125,000	125,000	125,000	125,000
111,536	113,094	146,000		TOTAL MISCELLANEOUS REVENUE	140,947	142,000	142,000	142,000	142,000
OTHER RESOURCES									
100,000	200,000	200,000	4701833	Transfer from UR General Fund					
		440,013	4890001	Estimated Beginning Balance		324,362	324,362	324,362	324,362
113,303	227,513		4890010	Beginning Balance	497,563				
213,303	427,513	640,013		TOTAL OTHER RESOURCES	497,563	324,362	324,362	324,362	324,362
324,839	540,607	786,013		***TOTAL RESOURCES**	638,510	466,362	466,362	466,362	466,362
EXPENDITURES									
CAPITAL OUTLAY									
1,200	2,350	5,000	6340105	Design Consultation		466,362	466,362	466,362	466,362
96,126	40,694	781,013	6370130	Property Rehabilitation	314,148				
97,326	43,044	786,013		TOTAL CAPITAL OUTLAY	314,148	466,362	466,362	466,362	466,362
97,326	43,044	786,013		***TOTAL EXPENDITURES**	314,148	466,362	466,362	466,362	466,362
227,513	497,563			ENDING BALANCE	324,362				

LINCOLN CITY URBAN RENEWAL AGENCY
 ANNUAL BUDGET
 2007 - 2008

Lincoln City Urban Renewal Agency
 Annual Budget
 Salaries
 2007-2008

Positions	No. of Positions	Salary Range	Average Monthly Salary	Annual Budgeted Salary
Director	1	4498/5740	\$ 5,740	\$ 68,872
Assistant to Urban Renewal Director	1	2738/3496	\$ 3,402	\$ 40,820
Urban Renewal Administration	0.5	2115/2699	\$	\$ 13,045
			\$	\$ 122,737

Additional Information

CITY PERSONNEL

2007-2008

NO. OF POSITIONS	POSITIONS	SALARY RANGE	AVERAGE MONTHLY SALARY	ANNUAL BUDGETED SALARY
		GENERAL FUND ADMINISTRATION		
1	City Manager	Contract	7,167	86,000
1	Human Resources	3832/4889	4,638	55,660
1	Recorder	3092/3947	3,624	43,484
0.5	Public Info Specialist		3,206	19,238
		Part-Time		204,382
0.5	Admin Assistant	3442/4394	25,338	25,338
4	FTE	TOTAL ADMIN		229,750

		FINANCE		
1	Finance Director	5282/6743	6,421	77,051
1	Asst. Finance Director	3832/4889	5,012	60,138
1	Account Clerk Supervisor	3262/4165	3,425	41,104
1	Senior Account Clerk	2514/3206	3,206	38,476
2	Account Clerk II	2306/2943	2,943	70,636
1	Network Administrator	3630/4634	4,165	49,985
1	IT Support Specialist	2986/3810	3,626	43,509
0.15	Public Info Specialist	2514/3206	3,206	5,771
		Part-time		386,670
0.25	Financial Planner	4745/6056	18,168	18,168

8.4	FTE	TOTAL FINANCE		404,838
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CITY OF LINCOLN CITY
ANNUAL BUDGET
2007 - 2008

CITY PERSONNEL

2007-2008

NO. OF POSITIONS	POSITIONS	SALARY RANGE	AVERAGE MONTHLY SALARY	ANNUAL BUDGETED SALARY
		LIBRARY		
1	Library Director	4498/5740	5,740	68,872
1	Adult Service Coordinator	3442/4394	4,134	49,603
1	Children's Librarian	2738/3496	3,108	37,292
2	Library Clerk II	2306/2943	2,920	70,081
1	Reader Advisory	2306/2943	2,647	31,765
		Part-time		257,613
0.5	Outreach Co-ordinator	2738/3496	20,225	20,225
0.5	Cataloger	2514/3206	19,238	19,238
0.5	Lib. Asst I	2115/2699	13,816	13,816
0.5	Volunteer coordinator	2738/3496	20,977	20,977
0.5	Library Clerk II	2306/2943	15,439	15,439
			89,695	89,695
8.5	FTE	TOTAL LIBRARY		273,052

MUNICIPAL COURT

Contract	1,250	15,000
2514/3206	3,119	37,428

TOTAL COURT

52,428

PLANNING AND COMMUNITY DEVELOPMENT

1	Planning/Comm Dev Director	4745/6056	5,984	71,808
1	Senior Planner	3442/4394	3,795	45,545
1	Planning Tech	2306/2943	2,943	35,318
1	Building Permit Lead	2514/3206	3,206	38,476
0.5	Engineering Tech	2738/3496	3,181	19,084
0.2	Public Info Specialist	2514/3206	3,206	7,695
1	Building Asst.	2306/2943	2,647	31,765

Part-time
2115/2699

0.75	Planning Asst.		20,752	20,752
0.5	VRD Enforcement		15,883	15,883

TOTAL PLANNING

6.95

286,326

CITY OF LINCOLN CITY
 ANNUAL BUDGET
 2007 - 2008

CITY PERSONNEL

2007-2008

ANNUAL BUDGETED SALARY

AVERAGE MONTHLY SALARY

SALARY RANGE

POSITIONS

NO. OF POSITIONS

NO. OF POSITIONS	POSITIONS	SALARY RANGE	AVERAGE MONTHLY SALARY	ANNUAL BUDGETED SALARY
		PUBLIC SAFETY		
		POLICE		
		5008/6390	6,390	76,693
1	Police Chief		5,010	60,123
1	Lieutenant	3552/4603	4,546	218,184
4	Sergeant	3292/4265	3,994	143,792
3	Detective	3174/4114	3,976	381,655
8	Senior Police Officer	3042/3941	3,418	287,092
7	Police Officer	2426/3146	3,200	38,405
1	Secretary	2306/2943	2,943	14,127
0.4	Building Maint.	2666/3452	3,426	41,117
1	Code Enforcement			1,261,188
0.5	Admin - Evidence	Part-time	15,847	
0.5	Police Officer	2426/3146	20,276	
		3042/3941	36,123	
27.4	FTE	TOTAL POLICE		1,297,311
		DISPATCHERS		
		3042/3941		301,633
8	Dispatch Supervisor	2633/3412	3,142	
	Dispatchers	Part-Time		
0.5	Dispatcher	2633/3412		18,442
8.5	FTE	TOTAL DISPATCH		320,075

CITY PERSONNEL

2007-2008

NO. OF POSITIONS	POSITIONS	SALARY RANGE RECREATION	AVERAGE MONTHLY SALARY	ANNUAL BUDGETED SALARY
0.4	Recreation Director	4745/6056	6,056	29,069
1	Community Center Mgr.	3832/4889	4,166	57,979
1	Youth Rec Leader	2738/3496	3,017	39,660
1	Secretary/Rec Assistant	2306/2943	2,943	35,318
1	Aquatic Supervisor	2514/3206	3,017	38,476
0.75	Lifeguard/Aquatic Instructor	Part-time		200,502
0.75	Counter Clerk	2384/3040		28,330
0.75	Aquatic Supervisor	2115/2699		22,020
0.75	Recreation Supervisor	2514/3206		31,457
0.75	Fitness Specialist	2514/3206		24,925
0.75		2514/3206		25,544
8.15	FTE	TOTAL RECREATION		132,276
1	Mechanic	VEHICLE MAINTENANCE	3,496	41,955
73.9	FTE	TOTAL GENERAL FUND		3,238,483
ALL OTHER FUNDS				
LINCOLN SQUARE				
1	Building Maintenance Operator	2306/2943	2,943	35,318
1	Building Maintenance Lead Wker	2514/3206	3,206	38,476
0.1	Building Maintenance Worker	2306/2943	2,943	3,532
2.1	FTE	TOTAL LINCOLN SQUARE		77,326

CITY OF LINCOLN CITY
ANNUAL BUDGET
2007 - 2008
CITY PERSONNEL

2007-2008

NO. OF POSITIONS	POSITIONS	SALARY RANGE	AVERAGE MONTHLY SALARY	ANNUAL BUDGETED SALARY
		VCB		
1	Director	4265/5442	5,247	62,963
1	Special Events Manager	2738/3496	2,769	33,233
1	Administrative Asst.	2306/2943	2,943	35,318
2	Special Events Coordinator	2514/3206	2,705	64,912
				196,426
0.75	Visitor Information	Part-time 2115/2699		24,203
				24,203

TOTAL VCB

TOTAL VCB

5.75 FTE

220,629

NO. OF POSITIONS	POSITIONS	SALARY RANGE	AVERAGE MONTHLY SALARY	ANNUAL BUDGETED SALARY
		PARKS		
0.6	Director	4745/6056	6,056	43,603
1	Parks Supervisor	3442/4394	4,394	52,724
2	Sr Parks Maintenance Worker	2306/2943	2,811	67,453
1	Maintenance Workers	2115/2699	2,275	27,300
1	Building Maintenance	2306/2943	2,943	36,515
0.5	Maintenance Worker	2115/2699		17,658

TOTAL PARKS

TOTAL PARKS

6.1 FTE

245,253

CITY OF LINCOLN CITY
ANNUAL BUDGET
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CITY PERSONNEL

2007-2008

NO. OF POSITIONS	POSITIONS	SALARY RANGE PUBLIC WORKS	AVERAGE MONTHLY SALARY	ANNUAL BUDGETED SALARY
		STREETS		
0.33	Public Works Director	4498/5740	5,442	21,767
0.33	City Engineer	4498/5740	5,740	22,955
0.66	Engineering Tech	2738/3496	3,931	31,446
0.17	Inspection/Plan Review Engineer	2738/3496	3,181	6,362
0.33	Administrative Asst.	2306/2943	2,875	11,500
0.33	GIS Coordinator	3442/4394	4,523	18,091
0.05	Public Info Specialist	2514/3206	3,206	1,924
1	Street Superintendent	3442/4394	4,394	52,724
1	Lead Worker	2738/3496	3,496	41,955
1	Sr. Maintenance Worker	2306/2943	2,943	35,318
2	Maintenance Worker	2115/2699	2,467	59,211
0.08	Financial Planner	Part-time 4745/6056		303,253

7.2 FTE TOTAL STREETS 309,303

CITY OF LINCOLN CITY
ANNUAL BUDGET
2007 - 2008
CITY PERSONNEL

2007-2008

NO. OF POSITIONS	POSITIONS	SALARY RANGE	AVERAGE MONTHLY SALARY	ANNUAL BUDGETED SALARY
		WATER		
0.34	Public Works Director	4498/5740	5,442	21,767
0.34	City Engineer	4498/5740	5,740	22,955
0.67	Engineering Tech	2738/3496	3,931	31,446
0.17	Inspection/Plan Review Engineer	2738/3496	3,181	6,362
0.34	Administrative Asst.	2306/2943	2,875	11,500
0.34	GIS Coordinator	3442/4394	4,523	18,091
0.05	Public Info Specialist	2514/3206	3,206	1,924
0.6	Account Clerk I	2115/2699	2,312	16,646
0.6	Accounts Receivable Lead	2514/3206	3,206	23,086
1	Water Superintendent	3832/4889	4,889	58,670
1	Sr. Water Treatment Plant Oper	2738/3496	3,496	41,955
1	Water Treatment Operator II	2514/3206	3,206	38,476
1	Water Distribution Supervisor	3253/4152	4,054	48,653
1	CCBF Specialist	2738/3496	3,496	41,955
1	Distribution Operator II	2514/3206	3,206	38,476
2	Distribution Operator I	2306/2943	2,943	70,624
		Part-time		
0.08	Financial Planner	4745/6056		6,050
0.3	Sr. Account Clerk	2514/3206		11,228
0.5	Water Distribution Utility worker Seasonal	2115/2699		14,458
				22,100
				53,836

12.33 FTE TOTAL WATER 546,422

CITY PERSONNEL

2007-2008

NO. OF POSITIONS	POSITIONS	SALARY RANGE WASTEWATER	AVERAGE MONTHLY SALARY	ANNUAL BUDGETED SALARY
0.33	Public Works Director	4498/5740	5,442	21,767
0.33	City Engineer	4498/5740	5,740	22,955
0.66	Engineering Tech	2738/3496	3,931	31,446
0.33	Administrative Asst.	2306/2943	2,875	11,500
0.33	GIS Coordinator	3442/4394	4,523	18,091
0.16	Eng Tech	2738/3496	3,181	6,362
0.05	Public Info Specialist	2514/3206	3,206	1,924
0.4	Account Clerk I	2115/2699	2,312	11,097
0.4	Accounts Receivable Lead	2514/3206	3,206	15,390
1	Collections Supervisor	3547/4526	4,313	51,750
1	Treatment Plant Supervisor	3547/4526	4,526	54,315
1	Pump Station Mechanic III	2986/3810	3,565	42,781
1	Treatment Plant Operator III	2986/3810	3,810	45,717
2	Treatment Plant Operator II	2738/3496	3,314	79,543
3	Collections Operator II	2738/3496	3,393	122,139
1	Collections Operator I	2306/2943	2,306	27,670
0.2	Sr. Account Clerk	Part-time		7,486
0.08	Financial Planner	2514/3206		6,050
	Seasonal	4745/6056		9,300
				22,836
13.27	FTE	TOTAL WASTEWATER		587,283
46.76		TOTAL OTHER FUNDS		1,986,216
120.65		TOTAL CITY		5,224,699