

# 2008-2009 BUDGET MESSAGE

April 28, 2008



## Budget Committee:

Enclosed is the 2008/2009 Proposed Budget. The purpose of this message is to place the proposal in the context of the issues facing Lincoln City and highlight the major changes. The annual budget sets out the services and programs for the coming year, and dictates the city's financial position. It is a real opportunity to insure that the budget reflects your views and that of the community.

This budget is characterized by status quo on full-time positions, and by a number of large one-time "discretionary" expenditures. By discretionary, I mean those that are not time critical or replacement of existing infrastructure. You will want to carefully review those. I have provided more information on them than is typical.

I ask that you pay particular attention to the section at the end of this memo that discusses some needs that I do not believe are fully met. (Also, take a look in the appendix for some good background information, particularly the list of department functions on pages 1-8 of the appendix))

For first-time readers, keep in mind that we have many funds which makes the budget a bit difficult to absorb, but they are necessary, mostly because a lot of our revenues are restricted to very specific purposes. Only the general fund has revenues that can be used for virtually any purpose.

## **GENERAL FUND**

**BACKGROUND** Most of you are familiar with the history of the city's financial issues. Ballot measures five and fifty imposed limitations on property tax that will not allow it to keep pace with inflation over time. During a period of high growth, that is not as much of an issue, as the increase in tax can actually precede the perceived demand for services. I say "perceived" as the demand for services increases with growth, but government does not respond to the increased demand quickly. During that delay, the revenue makes up for some of the deficiency, and services are spread a bit thinner.

Our first long-term projection, prepared in 2000, showed that we were on a collision course. The proposed 2001-02 budget showed seven existing positions being eliminated. As I recall, the adopted budget eliminated about five or six positions, including a police lieutenant and officer. Subsequent adjustments were made to revenue and included:

- an increase in the business occupation tax;
- a one percent TRT devoted to police;
- an increase in the franchise fees for electricity and natural gas;
- fee increases.

Several additional factors have enhanced our financial position:

- record growth has generated a higher property tax;
- personnel vacancies were, for a time, significant;
- with few exceptions, inflation over the last five years has been low;
- we tend to budget conservatively.

We are operating under a financial plan that called for us to stockpile unneeded revenue and use it to fund services when tax revenue no longer keeps pace. That has worked very well, and we have built a surplus. Currently, our fund balance is about \$2.8 million, of which \$1.0 million is needed for cash flow, and \$1.8 million surplus. This plan only make sense if a source of revenue is on the horizon that will balance the budget when the surplus is gone. If that does not occur, and we are spending significantly more than we take in, the result would be catastrophic.

There are several potential additional revenue sources, and at least some are likely to occur.

- Urban Renewal sunsets in 2014, and in the budget year 2014-15 the General Fund will receive an additional property tax of about \$950,000 or about \$800,000 in today's dollars.

- Developed property in the UGB is currently placing service demands on the city (library, parks, transportation, traffic, police, recreation, community center, planning, and more and more administration). Annexation would increase our cost of service, but in some areas, that cost is less than the anticipated tax revenue. This is true in Roads End, and will be with Belhaven, and other areas. By way of example, if Roads End were now in the city, our property tax in the General Fund would be about \$843,000, though we would lose about \$165,000 in water revenue and \$154,000 in sewer revenue. We would also gain in franchise fees, and state shared revenues from the additional population. Our present policy of requiring a consent to annex with a change in owner appears to be legal and will likely permit at least partial annexation in another 4-5 years. It may be possible to accelerate this by several means.

- A county-wide consolidation of 911 and dispatch is being considered. It would be decided by the voters, and supported by a county-wide property tax. Besides increased efficiency, and economy of scale, it would not require that we fund the service. We presently spend about \$650,000 a year on this service. The savings could be perhaps half of that. Even if that savings were all used to fund additional police, it would remove the need to increase police funding from the General Fund.

- Assuming the increase in the TRT passes in May, the 30% of the TRT to the Public Safety Fund can help. It would generate about \$160,000. I believe about half of this could be used to fund an additional officer and other needs of the department. The rest can absorb cost increases and therefore lighten the load on the General Fund.

- The Confederated Tribes of the Siletz have indicated a willingness to negotiate with the city on our loss of revenue for properties they would like to take into trust. They currently make an annual payment of \$170,000 to the General Fund for the casino, and 1/8 of the 8% TRT they pay on the hotel goes to the Police Department. Based on their willingness to negotiate a fair contribution for properties other than the casino, it is likely that a mutually agreeable number will be reached.

**These five possibilities give us the basis for our current management plan, i.e. keep the**

General Fund solvent until sufficient revenue is guaranteed by a combination of several of these events. While we manage to that objective, it is important that we not add too much in recurring expenses. In particular, this means permanent personnel. You will note that this budget has been somewhat generous in one-time expenditures and fairly frugal in ongoing expenses.

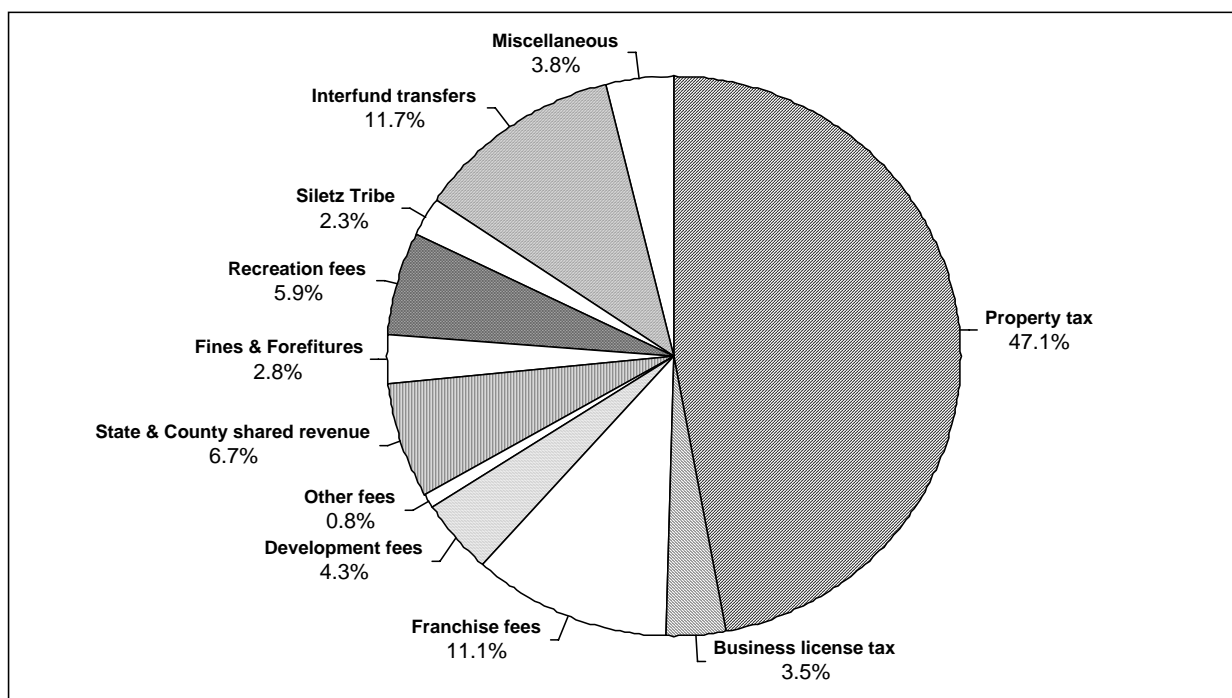
At this time, it appears possible for us to maintain solvency until a major revenue change occurs, though only if inflation remains low, the TRT is increased, fees are adjusted to reflect true costs, and we are exceedingly careful with new recurring expenses.

**REVENUE** (pages 5-8) No significant changes are proposed. I have not included the increase in the TRT even though I believe it will pass. Having that discussion later will allow us to focus more closely on the additional opportunities. The 70% allocated to develop attractions and programs for off and shoulder visitors is very significant, and will require the development of comprehensive procedures and standards to ensure maximum benefit without additional peak season demands.

We expect the property tax to increase about 6.5%, partially due to construction that has occurred. Building permit fees almost certainly will go down - perhaps significantly. Because we contract for building inspection, as revenue goes down, expenses also decrease. *(This is not true in other funds where changes in System Development Charges (SDC's) can be significant, and impact facility construction.)*

We need to constantly review our fees for special services, i.e. those basic services not generally used by the public. These include development fees where we only recover about 17% of our expense. I have not proposed significant increases in these fees as we do not have sufficient data to do so accurately. That will change, though the impact may be negligible. I have proposed a new fee for the recovery of city attorney time spent on non-routine development.

Following is a graph showing the major sources of revenue for the General Fund.



**GENERAL FUND EXPENDITURES** Generally, this is a status quo budget, with no increase in full-time permanent personnel. We are projecting an 8% increase in the cost of health insurance, and a 3.0% cost of living increase. Undoubtedly, we will need market adjustments to some positions, but until we can complete a salary survey, we can't identify those positions. There are some significant, one-time expenditures throughout the budget. I note that this paragraph applies to all major funds.

**COUNCIL** (*page 9*) No major changes are proposed. I have again budgeted for a city-wide survey, as other priorities have intervened. Notebook computers have been budgeted for Council, though my guess is that only some will make the commitment to go paperless. With the budget appropriation, we could issue laptops as Councilors are ready to make the change.

**ADMINISTRATION** (*page 10*) This department includes Human Resources, City Recorder, City Manager, and half of the "receptionist" we added this year. I note that this new position has dramatically increased our availability to the citizens, increased efficiency in several departments, and contributes in many areas too numerous to mention here. The only significant change in this department is the half-time administrative assistant will be retiring. We propose that the position be increased by eight hours per week. This is due both to the increased work load, and a new employee who will not have the years of experience in this office.

Also, we are proposing \$8,000 in part-time seasonal help to scan records into our new digital records management system. Records storage and retrieval is a critical issue for the city, and this system is our only hope of reasonable management.

**FINANCE** (*page 11*) No major changes are proposed in the Finance Department, though we do expect our new finance director to continue to reorganize and fine-tune the department. This will not have any significant budget impact. Auditing expense, that was previously in the General Fund Non Departmental Department, is now being charged to the Finance Department.

The Finance Department personnel budget includes our two information technology employees, while the other expenses associated with our information backbone are in the General Fund Non Departmental Department. The next budget will consolidate all information technology expenses in a new Division.

While many of our departments are quite visible, and get good discussions in the budget, the finance department has been somewhat invisible. Here are a few of the goals for the Finance Department for the year ahead:

- Add credit card option to on-line utility payments, and for VCB;
- Upgrade remaining software to the current edition (GL, AP, UB, Cash Receipting, Court);
- Expand internal control/audit functions;
- Update/expand Information technology plan and define implementation schedule/process;
- Purchase and install Dashboard Reporting - giving management immediate, on-line access to revenues and expenditures with graphical and drill down capabilities ;
- Initiate/expand usage of new timekeeping system to provide job costing data;
- Create/consolidate internal financial policies (i.e. travel, petty cash, purchasing) and provide on-

line access to the policies;

- Increase utilization of banking security features such as Positive Pay and ACH Blocks and Filters;
- Improve user security in payroll and accounts payable system ;
- Establish annual audit process for TRT revenues;
- Review need to expand oversight of grant reporting and compliance.

**LIBRARY** (page 12-13) There is little proposed change in the operation of the Library other than a possible closure of about three months for construction (see the discussion later under the facility plan). How this will affect staffing is to be determined.

**CITY ATTORNEY** (page 15) No major changes here. While the City Attorney's cost has increased, we anticipate that our use of special counsel will be less, although we can't be sure of that.

**PLANNING** (pages 16-17) No major change in personnel is budgeted. The amount of development and building activity can't accurately be predicted. It appears that the peak is behind us, and activity on a seasonally adjusted basis is back to the levels of about 18 months ago, although this is still at a level that we consider to be our boom. Interestingly, residential development has decreased, while commercial additions and remodeling have increased. Commercial activity was predicted to lag behind residential. We are projecting a significant decrease in total building activity.

The majority of the department's efforts in recent years has been development and building activity. Some real progress was made with the design standards in the current budget year, including Ocean Lake zoning, and VRDs. As development activity declines, there is a long list of planning issues that need to be addressed including:

- Review Comprehensive Plan for consistency with vision;
- Create zoning for annexed areas;
- Negotiate a UGB management agreement with Lincoln County;
- Review the Urban Growth Boundary, i.e. land use, density, and feasibility of utility service;
- Review land use regulations in view of sustainability objectives;
- Consider annexing and or zoning more property suitable for affordable housing, both single family detached, as well as multi-family, both rental and owner occupied;
- Continue to look for opportunities to encourage affordable housing projects;
- Review the Vacation Rental Dwelling permit regulations and enforcement to see that they do not result in a widespread inflation in housing costs;
- Review and revise our land use regulations to encourage affordable and housing.

In addition, the paper records of the city are becoming overwhelming and unmanageable. As soon as clerical resources become available in the Planning department, they need to be applied to converting these records to retrievable digital records.

**BUILDING INSPECTION** (*page 18*) Please refer to the previous discussion on building and development activity.

A challenge this department (and the Department of Community Development) has not yet been able to meet is converting from the generally manual system of tracking building permits/scheduling inspections to a more efficient computerized system. An even greater accomplishment would be to have a system that would allow on-line permitting and scheduling.

It currently appears that the available good, capable software is quite expensive, e.g. \$90,000. At this writing, we continue to look for a less expensive product, and for this reason, \$30,000 is included in the budget. If an acceptable system can't be found for that price, we simply must wait for one to be developed.

**RECREATION** (*page 19-20*) The proposed Recreation budget includes both expanded programming and hours of operation for the Community Center. A proposed Masters Swim Meet and ½ Marathon will provide new opportunities for local residents and have the added benefit of assisting the local economy in the off season. Additional fitness programs will include personal training in the evening, morning class instruction, yoga, and pilates. This budget proposes to increase Community Center hours on Sundays and opening a half-hour earlier on weekdays. The budget also includes increases for promotions and publicity. With the increased programming and promotions, revenues are projected to increase to a total of \$462,000.00: \$316,000.00 in Community Center revenues (pass sales, daily drop-in, swimming, and concession sales), the After School Program at \$48,000.00, and Special Recreation Program revenues \$98,000.00.

The overall General Fund subsidy of recreation continues to decline. In 2002-03, it was \$363,000, in the proposed budget \$310,269. During that period, costs increased 44% and revenues increased by 168%. This trend is expected to continue. A good objective for the years ahead is a General Fund subsidy of no more than \$250,000.

**GENERAL FUND NON-DEPARTMENTAL** (*pages 22-24*) This “department” is where we put things that don't apply to a particular department, and in many cases, expenses that apply to many funds, and are too difficult to split. Expenses that apply to other funds are reimbursed by a formula once a year. These reimbursements are in the “transfers from” section of the revenue. (They also apply to expenses from other departments of the General Fund. For example, the time that finance and administration work on other funds).

This “Department” has grown over the years because of new programs like emergency preparedness, and especially because of our vastly increased use of computer and communications technology. Beginning next budget year, these expenses will be tracked in new divisions, and will have their own proposed budget.

We have also removed a few items from this department. Audit expense has been moved to finance,

and animal control to police.

**EMERGENCY PREPAREDNESS** (*Page 23*) This currently is a single line item in the General Fund Non Departmental Budget, though it will soon be its own division of the General Fund. The Tsunami Coordinator position is being paid for by NOAA and runs through August.

I have proposed \$9,500 in grant funds to the Fire District toward an additional siren at the end of SW 51<sup>st</sup> Street. This would be conditional on the Fire District coming up with the additional funding. This area, like the D River Wayside can have a large number of people on any given day. Now that the District's siren system is fully operational (with the help of the new controllers that the city funded), the reliability is much improved, and the ability to activate the sirens on short notice is well tested.

The major request is to fund a NOAA weather station in Lincoln City in the amount of \$29,000 plus an annual expense of \$4,000. As you may know, Lincoln City is covered by two different NOAA stations, one on Mt. Hebo, the other Otter Crest. Neither provides good coverage, and some areas of the city and inundation zone can receive neither without special equipment. Another advantage of a local station is that the site at 17<sup>th</sup> and Oar Streets is under our control. It is secure, well maintained, and we can assure continuous power. We have completed a coverage study, and it shows that we have solid city-wide coverage from this location.

The NOAA radio is the best and fastest means for anyone to know of a severe weather event or a tsunami (other than a local subduction zone earthquake generated tsunami). It has proven to be generally reliable, and will get more so in a year or two when the NOAA feed will be by satellite instead of phone and/or microwave.

While I have proposed full funding for this station, federal funding for up to 55-75% **may** be possible if we are willing to wait up to an additional two years. Full funding is proposed since this is uncertain, and in any event would delay the installation.

I have proposed \$15,000 toward developing a more comprehensive emergency operations manual. While this is not sufficient, we are hopeful of receiving a matching grant. (An alternative is to use this \$15,000 for a part-time employee to organize and assemble the information we have.) This line item also includes \$7,500 for miscellaneous equipment and supplies for emergency preparedness. What is not in the budget, and I wish it was, is an emergency coordinator position to develop the emergency operations manual, keep it current, provide training, etc. While the city currently has adequate resources to invest in emergency preparation, that will not be true in future budgets, so I have focused more on one-time expenditures. If we can not obtain a grant, we should consider an intern, although this is not an ideal situation.

With additional sirens, the reverse 911 notification system, and better NOAA coverage, we will have done most of what we can do to provide critical notification. That does not mean there is nothing else we can do. In future years, I would like to see:

- a discounted NOAA radio purchase program;

- every business and lodging property would display tsunami information in every appropriate space;
- Charter Communications willing to let us do a voice-over on all cable tv channels;
- an additional siren at Nelscott.

Emergency preparation is difficult to fund because the needs are far greater than we can ever meet, and the types of emergencies we could face are so varied. What we can do is make reasonable investments in time and resources. It will not have been enough if tsunamis, earthquakes, or 100-year storms occur.

I have included \$10,000 for a possible grant to any service station in town that will install a permanent adequate back-up generator, and give city vehicles a priority in the event of a shortage. If more than one took us up on this, we would favor a central location, and one that has diesel fuel. While this is an area that we would hope the private sector would do voluntarily, that does not appear to be the case. Many of our residents depend on their vehicle to get to the supermarket, public shelter, etc. In a power outage of more than a day or two, fuel will be an issue for many residents, and could be for the city.

**SUSTAINABILITY** (*page 23*) Currently, this is two line items in the General Fund Non-Departmental Department; the Lincoln City bus subsidy and the general program. The major expense other than the bus, is for an intern to complete the carbon footprint and other sustainability assignments. It would be a mistake to think that this \$35,000 is the only commitment to sustainability. The city averages about \$80,000 annually on building upgrades alone to conserve energy. This year, we have both window replacements and elevator upgrades, both to conserve energy, and to contribute to the Pacific Power Blue Sky Program. We will likely make sustainability a new division, and if so, will likely roll all these expenses into it so that our commitment can be seen. Beyond that, there is the day-to-day action of employees toward sustainability. It would be an accounting nightmare to track these.

**OUTSIDE AGENCY FUNDING** (*page 23, agency requests page 24*) I have proposed an increase of \$8,000 in Outside Agency Funding. While this represents nearly a 20% increase, we are in difficult economic times for our residents. Our community depends heavily on these agencies, and they can often leverage our funding. I suggest that the Council committee reviewing these requests (if there is one) keep a few thousand in reserve for needs that can't now be identified. I am hopeful that for the next budget year, you will endorse a requirement that outside agencies submit a grant request that answers a number of fundamental questions.

**FUND BALANCE** In the current budget year, we expected to spend \$278,868 more than we received in current revenues. We now expect to finish the year about even. Mostly that is due to revenues exceeding our projections, while expenses be slightly less. For next year, we project to spend about \$324,000 more than we receive, though that tends to be conservative. This is in keeping with our financial plan.



## **LINCOLN SQUARE OPERATIONS FUND** (pages 25-27)

This fund is for the basic operation and maintenance of the Lincoln Square building. It is largely funded by the lease payment from Price and Pride, user charges in the form of interfund transfers from other funds, and a small additional contribution from the General Fund. This fund is not adequate to pay for the major replacements that come from a building this old, heavily used, and in a coastal environment. The fund includes some work on our elevators, and \$35,000 to begin replacing some antiquated single pane windows. Additional expenditures are shown in the new Facilities Fund on *page 28*.

## **PUBLIC SAFETY (POLICE) FUND** (pages 29-32)

This fund includes dispatch, police and DARE. It is funded mostly from a General Fund transfer, with a smaller portion from a dedicated 1% transient room tax). All but two employees of the department are represented by the Lincoln City Police Employees Association, and as of June 30<sup>th</sup>, our three-year police union contract expires. Negotiations on a successor contract are underway, but we can't accurately predict the financial impact. We are obliged, by state law, to pay competitive wages, but determining that is not well defined. In any event, we simply can't afford to pay less than the market or we will experience the high costs of training new officers, and loss of productivity. It does not appear from our survey that we are significantly behind the market.

The budget includes \$30,000 for a consultant to assist us in developing a strategic plan. This Department constitutes by far the largest expenditure of the General Fund, and is the largest personnel expense of the City. Yet, we operate without a plan for the future.

We included \$72,000 for two patrol vehicle replacements and one detective car that is now 11 years old. Twenty-eight thousand is proposed for electronic fingerprinting. This will save on trips to the County Jail in Newport. \$5,000 is proposed to house our new beach patrol vehicle at Canyon Way park.

If the 1.5% TRT passes, I will recommend that 30% of the proceeds be allocated to the Police Fund, and that the budget be adjusted prior to adoption to include an additional police officer.

## **PARKS FUND** (pages 49-51)

There is little change in this fund. We have added a seasonal employee to keep up with the demands of a growing system as well as the extra work from the pesticide free program. Our capital program consists of:

Replace restroom at Holmes Road Park	\$70,000
Replace roof at the Community Center	\$85,000
Remodel to add office space at Community Center	\$30,000
Kirtsis Parks improvements	\$40,000
Fiber Optic Cable for Community Center	\$20,000

The shingles on the Community Center roof were replaced in 1994. The roof has sustained a tremendous amount of damage over the past few winters. There are still numerous leaks despite the south side of the roof receiving a number of shingle patches. The proposed new roof would be a metal roof to match the new addition. In addition, if we decided to proceed and install a solar system, the roof would have to be replaced before the solar installation. (A solar system has been initially researched, and may be cost effective if the federal energy credit is extended, and that is now before congress)

The cost of installing fiber optic cable from city hall to the community center is estimated at about \$30,000. This is an estimate based on a cost sharing with Coastcom. The budget includes \$20,000 from parks, with the remainder from water and sewer. Eventually, the fiber can be extended and used for telemetry for the water storage tank and some pump/lift stations. In order for the community Center to be connected to the city-wide phone system and computer network, we rent a T1 line at a cost of \$400 per month. There are some reliability and capacity problems with it. The net present value of a cost of \$400 per month over 20 years is about \$60,500.

### **PARKS SDC FUND** *(pages 53-54)*

Like all System Development charges, this funding is restricted to building capacity required by new development that is included in the Parks Master Plan. The proposed budget includes improvements to the aquatics facility including a hot tub and play architecture. The trails expenditure includes \$10,000 for Spyglass Open Space, \$50,000 for Canyon Way to Agnes Creek Open space, \$460,000 for the Head to Bay Trail based on achieving a \$400,000 grant.

### **OPEN SPACE FUND** *(page 55)*

The fund has a balance of \$1,105,000 which is available for additional open space acquisitions. We have gone through a few recent years without a major purchase. This is due to several factors, particularly the rapidly increasing cost of land, and the big appetite of some investors and developers. We believe we will be going through a year or two of slowdown, and should be looking for opportunistic purchases that do not take prime land off the tax rolls.

### **FACILITIES FUND** *(page 28)*

This is a **proposed** new fund. In the statutory context, “facilities” means water, sewer, streets, drainage, and parks. In this context, we mean mostly buildings. We have never had a long-range plan for buildings. Developing a good one is going to take time, but it doesn’t need to be perfect to be useful. The major issue here, and what is immediately before you is the funding source, and I proposed that the 1% TRT now being used to pay the bonds used to purchase and remodel Lincoln Square, be used to fund this facility plan. The bonds are expected to be paid off on or before December 2009, and this make 1% of the TRT available, which is now about \$450,000 per year. Per voter approval, this can be used for any capital needs of the city. In order to commit this revenue

source to facilities, other alternatives need to be reviewed first. To begin that discussion, here is a summary of the competition for the funds:

**WATER** - generally, rates and SDC's cover the needed replacements and improvements, although with the tank, we will have a few short years, and a few projects delayed. In general, utility rates and SDC's are expected to pay all the costs.

**Wastewater** - here the argument is roughly the same as water with the extra proviso that more projects are being delayed due to the cost of the new wastewater plant. Again, we have the ability to adjust rates and SDC's, and the property tax that helps pay for the new plant is lower than the voters approved.

**Parks** - We do not have a lot of deficiencies, or deferred replacements, and SDC's are expected to pay for the needed capacity building. The exception will be if we purchase land and build a major new sports complex. To do so in a reasonable time (e.g. five years) would require additional funding. This could be in the form of a bond issue, perhaps supported with a minor property tax.

**Streets and Drainage** - We do not have sufficient revenue to fully maintain existing conditions, yet alone correct deficiencies. I believe this is the major competitor for the funds. I do believe that other more suitable revenue sources are available that are related to the use of the transportation system. These are discussed in the section on Streets (*page 17 & 18 of this memo*)

**In addition, we should be mindful that the voters approved the tax for Lincoln Square, and the facilities plan is the most comparable use of the revenue. Indeed, a significant amount of the revenue would be used for the investments necessary to allow Lincoln Square to have a long life. The needs in city building are significant, and no other revenue source exists to fund needed improvements or replacements.** A few are:

If Lincoln Square is to continue to be fully usable, it will require some significant replacements in the coming years. Keep in mind that this heavily used complex is about 30 years old, and in a harsh coastal environment.. Some facilities here are not really adequate to provide the level of service the community wants. This is mainly the Library, but in time, more office space will be needed. We are already squeezed in Planning/Public Works, and one of those two departments will eventually need to move across the hall into the existing unfinished space.

When the police building was remodeled (about 1998), it was not done to accommodate the future needs of the department. That may have been partly due to financial constraints, as well as the difficulty to expand the building and maintain its efficiency. We know that a new building will be needed at some point. Some recent minor remodeling, and the vacation of Probation has given us a few more years of life with the building. We looked long and hard for a site for a new building that would be efficient (central and with a traffic signal), and found none. That means that the existing building would need to be removed (for parking) after a new one is built on this site.

With the coming onslaught of young, retired, active "boomers" if we really want to both serve the population, and take full advantage of their talent, a new senior center will be required. The

center of tomorrow will have more technology, working space for volunteers, and an inviting gathering place. HUD community grant funds are available to help out. I envision a new center where the Elks building is now located (it is too large for their membership, and getting old). The existing space could be devoted to a youth center. The Community Center is really becoming the de facto youth center, yet does not have the needed facilities. If the bus service continues, this building becomes accessible by nearly all our community youth.

We have completed a conceptual upgrade to our library, and all that is needed is funding. The library is more than a service to our community, it is a “draw” to the relocation of the coming retirement of the “boomers” (as is the community center, hospital, and soon, the community college). It is critically important for us to attract this demographic. It is one of the few options we have to diversify our economy, and keep an active volunteer force for the public institutions, churches, and non-profits.

I could go on, but you get the picture. A draft long-range facilities plan is included as page #11 of the appendix. Except for the first year (budget proposal), it is still pretty rough, and the priorities will need adjusted to fit the needs.

The major improvement in the facility plan budget would be for the expansion and renovation of the Library at an estimated cost of \$880,000. Scott Edwards prepared a concept plan that meets our needs and appears affordable, and Council has reviewed it. If we are to do this, and the other improvements listed in the proposed budget, we will need to use short-term bond financing of about \$1,000,000, to be repaid over three years from the existing 1% TRT. With the interest rates so low, it makes sense to do so particularly because we see a year ahead with slightly lower construction costs. Over time, construction costs will increase at a faster rate than the interest we pay on bonds (about 4%).

Another budgeted improvement is a new generator for Lincoln Square. Since this is such a large expenditure (about \$175,000), is discretionary, and would require a temporary loan from the General Fund, I will explain it in more detail than is customary in the budget message.

We now have a 70 KW diesel generator. It supplies power to emergency lighting for safety to most, but not all, of the building. It supplies light and power to about one-third of city hall offices, but none to the remainder of the building. It supplies no heat, cooling, or elevators, and none of the upper floors are handicapped accessible in a power outage. The generator is running at about half its capacity. We could put power to more areas, but this is quite expensive due to the way the building is wired, and the distances involved. It would cost approximately \$50,000 to use up all the capacity of the generator.

A 350 KW generator would supply all the building except Price and Pride. A 200 KW generator would supply Price and Pride. A 500 KW would supply both and the preliminary estimate is about \$100,000 for the generator and \$75,000 for wiring.

Here are the arguments:

- during the last power outage, we lost about \$12,000 in wages. This represents about half the cost of staffing city hall, the library, and VCB. Depending on when it occurs, and for how long, it can cost more or less. A few employees can be 100% productive, some can report and be sent

home with some savings in wages, and others are somewhat productive. A similar cost occurred in 2007. These appear to be somewhat unusual, though we likely average 10-12 hours of outage per year.

- If the weather is cold, there is no heat, and besides further reducing productivity, at some point the building cools down enough to be useless for office work, and would jeopardize our ability to deliver services.

- In a more serious situation where shelter is needed for a lot of people, the existing buildings (community center, high school, and some churches would not be adequate). Lincoln Square could house many more and has a commercial kitchen.

- During a prolonged power outage, demand for our services actually increases in many areas, particularly information. I believe it would be a fantastic service to residents to be able to go to a lighted, heated public building, do business, get updates, use the library, shop for food, etc.

There are several reasons why I suggest that Price and Pride should be included.

- There is a considerable economy of scale in doing the large project.

- If they agree, and I believe they will, they will pay their fair share by a \$342 per month increase in rent.

- If we install a generator that does not include Price and Pride now, and they want to fund one later, it would be nearly impossible.

- It is a city building. It is a capital cost, and the city should own the generator. Price and Pride is simply a tenant.

- It would provide a vital service to the community, i.e. food. There currently is no other grocery store in the city that can store food, and offer full service during a power outage.

- The existing generator is in excellent condition and would be a perfect replacement for the undersized one in the police building. It would likely handle the load of a new building. Funding is included in the P.D. budget for the installation.

## **WATER FUNDS** (pages 66-71)

We are proposing a 4% increase across the board in water user rates. A water and sewer rate study is underway, and likely will recommend changing our rate structure to more accurately allocate cost to various customer types and to encourage water conservation. The rate change should be revenue neutral, and likely will occur after the 4% increase.

There is no major change in the water operations fund except for an increased transfer to the Water Construction Fund for water tank construction.

There are several different water capital funds because of the limitations on the use of SDC funds. Following are all the capital projects in the water funds:

\$1,980,176	Drift Creek water supply - pumps and main to plant;
\$75,000	Cutler City water main design;
\$300,000	Port Lane Booster Station (design and construction);
\$3,900,000	Reservoir construction and inspection;
\$50,000	Telemetry at the water plant (another \$50k next year);
\$589,562	Construction reserve (available for either Drift Creek or Reservoir if needed).

Based on the estimated cost for the reservoir, we anticipate using short-term financing of about \$900,000 to be repaid over three years.

A long range projection of the water operating fund is included as page # 9 of the *appendix*. It preceded the budget, so the numbers won't match exactly, but the bottom line, over time, is a good representation. Its primary use is to determine if we are generally on course, and the amount of rate increases over time.

## **WASTEWATER FUNDS**

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Here I am covering wastewater operations (*pages 72-74*) and wastewater capital (*page 75-77*). The most notable item is our fourth consecutive 10% increase in sewer rates. In order to fund the new plant, we project a total of five 10% increases. You may recall that the cost of the plant is being paid for by bonds, which in turn are being paid for by user charges, system development charges, and a property tax (more or less a third each).

There are two significant capital expenditures in the operations fund. The most time critical is the replacement of our underground television system at a cost of \$130,000. As you might imagine, there are few ways to determine where we are getting major leaks (infiltration), or where there are connections in underground water in sewer mains. The advantage of sewer mains is that there are manholes and the mains can be inspected by television. Our unit is near the end of its useful life, malfunctions often, and does not have the technology we need, like digital images that can be put into our GIS system, and most importantly, accurate distances.

The other major capital expenditure is for a new maintenance shop at an estimated cost of \$270,000. Currently, the sewer collections division operates out of a substandard building at the wastewater treatment site. This results in four problems:

- Not all of our equipment fits in the shop, and what is parked outside is in a very corrosive environment (due to the treatment plant more than the weather). The damage to equipment is significant. We are at the stage of either adding a new small building at the wastewater plant or building a new building at a better location.

- Wastewater collections generally runs three two person crews. This location results in many longer than necessary trips that occur many times daily. These trips are with heavy trucks that burn lots of fuel and generate pollution. Having a more central location would make a sizable contribution to our sustainability objectives. The operation would be much more efficient and response time generally less with a more central location.

- Virtually all personnel and equipment are on the south side of the Schooner Creek bridge. This is an old bridge and would not survive an earthquake, a serious flood or tsunami, and would isolate our personnel and equipment.

- We have four field divisions (water distribution, wastewater collections, street maintenance, and parks). The first three divisions have crews that are cross-trained and some have dual water and wastewater certifications. While these crews currently help each other out, it would be more efficient if they operated from one location. Training and equipment sharing would be easier.

We have enough land on the site of our existing street shop, and this is a fairly central location. The cost estimate of \$270,000 is based on a duplicate of the existing street/water shop building for which we have a design that fits our needs nicely. We propose that building be reviewed by a LEED certified architect for changes in materials and specifications to make the building more green. If a rigorous green building standard is adopted by Council, it is likely we will need to start with a new design and get LEED certification. The estimated cost of the design and certification, would be approximately an additional \$75,000 and would need to wait a year or two for funding. That delay would likely add another \$25,000 to the cost. Probably a more cost effective alternative (in the short term) would be to build a smaller building at the wastewater plant.

The wastewater capital funds include:

\$1,103,383	Completion of the existing plant construction (Phase IA)
\$8,368,442	Phase IB plant construction (design and construction) an additional \$1,530,000 is available from for 2009-10. We currently expect the cost of IB to be over \$9,000,000
\$50,000	Design of Holmes Road lift station
\$100,000	Design of Maryland Drive lift station
\$350,000	Design and construct Lochshire lift station

A long range projection of the sewer operating fund is included as page # 10 of the *appendix*. It preceded the budget, so the numbers won't exactly match, but the bottom line, over time, is a good representation.

## **VISITOR AND CONVENTION BUREAU** *(pages 46-48)*

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The residents have decided, through allocation of transient room tax, that we will spend approximately \$850,000 on tourism development. Our job is to spend that money most effectively to maximize the public and private investment in tourism – with an emphasis on reducing seasonal fluctuations. Increasing the number of tourists is not necessarily desirable. Increasing the number who stay longer, have more disposable income, and visit in the shoulder and off seasons is of greater economic benefit to the city. The market fitting this description is “empty nesters” who want quality products, learning vacations, a new experience, and sufficient attractions to make a multi-day stay worthwhile. “*Experiential learning is key: --Artists in action...Painting...Culinary arts...*” (Roger Brooks, *Destination Development, Lincoln City Economic Development Study*).

In response to those travel trends, Lincoln City began to develop a “travel to learn” brand - “Lincoln City, A Great Place to Try New Things.”. We need to back the tag line with product so the image is created in the minds of the public.

Hands-on learning can be done through events and attractions. The VCB is responsible for 11 events October through June, many of which include hands-on learning. It also supports several community events. But events are fleeting and difficult in inclement weather.

More indoor product is desirable, and the VCB has taken significant steps in the past three years to add some. Specifically, it opened the Glass Studio in February 2005, and the Pacific Coast Center for Culinary Arts in March 2007. The Glass Studio is nearly always packed with visitors who come from as far away as New York, Wisconsin, or Texas just to enjoy the experience. Of those surveyed to date, 32% came to Lincoln City because of the Glass Studio. 99% said they would come back again and tell their friends about it. The Culinary Center has drawn students from Portland to Tempe and grossed more than \$18,000. Its full potential cannot be realized until it has a ¾ or full-time chef to keep it open regularly. A salaried position has been added for that purpose. A conservative estimate of gross revenue for the first year with a salaried chef would be \$30,000 with future gross revenue potentially in excess of \$200,000.

The VCB’s proposed budget continues to place significant emphasis on developing new long-term tourism product. These products provide the means to pursue free editorial press. In fiscal year ’06-’07, the VCB generated \$3,889,000 of free press, featuring Finders Keepers, the Culinary Center, the Glass Studio, and kite festivals. Once additional product has been developed more emphasis can be placed on advertising.

## **TRANSPORTATION & DRAINAGE FUNDS**

This section covers the Street Operating Fund (*pages 59-61*), Transportation Development Fund (*page 62*) and the Storm Water Drainage Fund (*page 63*). While generally, the city is in sound financial condition, and has been maintaining, replacing, and adding to the infrastructure in almost all areas, this is the exception, and it is a significant one. We have 52.26 miles of paved city owned streets. Many of the older streets were not constructed to current standards. Many streets are nearing the end of their useful life, or at least the surface is. While I don’t have accurate numbers on how much needs to be invested to prevent worsening condition, a large street overlay has not happened in several years.



Our largest sources of revenue for both streets and drainage is the motor vehicle allocation from the state, and the transient room tax approved by the voters. The revenue must pay for our street maintenance crew, part of public works administration, and street lighting. We have separate SDC funding, but this can't be used to correct existing deficiencies, or for maintenance.

We have an average of approximately \$250,000 per year to invest in street capital projects. A very rough estimate of our needs would be:

\$350,000 per year in pavement replacement/overlay;

\$500,000 per year in correcting existing deficiencies in capacity/safety.

That leaves us short about \$600,000 per year, not including drainage improvements. Again, this is a rough estimate of what it would take in the long-term to maintain an acceptable condition, and begin to seriously address our deficiencies. I do not believe it is acceptable not to address this problem.

There are not many choices, and fewer will be palatable, if indeed any are. Here is my take on the available choices:

- Gasoline tax of perhaps three cents per gallon might generate \$500,000 per year, but that is a very rough estimate. The advantage is that the people using the streets will pay the cost; it is a fair tax, and visitors pay their share. As of 2007, there were seventeen cities that had a gasoline tax. The rates ranged from one to five cents, with an average of 2.55 cents. The majority of these taxes have passed since 2002.

- Transportation utility fee. This is a user fee, often defined by "trip counts," and often placed on the utility bill. Trip counts for residential units is fixed; commercial trip counts are determined by the same manual used for determining the Transportation SDC. Residential trip fees typically range from about \$1 to \$5 monthly. Nineteen cities have these fees. It is very difficult to estimate the revenue without extensive work. The residential part is fairly simple, with about 4,000 housing units, a \$4 per month fee would generate \$240,000. I am assuming that lodging and commercial would generate a similar amount at a reasonable per trip rate. Like a gasoline tax, this is fair, though like a gasoline tax, it is also regressive.

- Property tax - A tax of \$ 0.47/1000 would generate \$500,000. (This would equate to about \$58 per year, or \$4.89 per month for a home with a market value of \$250,000). This tax is only loosely tied to the use of our transportation system.

- TRT that is now being used to retire the bonds on Lincoln Square. This was previously discussed under the "Facilities Fund." I do not recommend it for the reasons stated previously.

- It could be funded by the General Fund. While the consequences would be catastrophic, I mention it as there is always someone making the argument that we should live within our means, and cut back if needed. To generate about \$500,000 per year would require extensive layoffs of police, library, and recreation employees. All these services would be materially reduced.

It is not necessary that you choose any particular funding at this time, only decide if you concur that additional street funding not come from the TRT now used to pay the Lincoln Square bonds.

If I had to make a recommendation today, it would a gasoline tax. While perhaps the hardest sell, it is the most closely related to the use of our streets, and the only option that has a contribution from our visitors. It has the added advantage of having a low administrative cost.

None of these options is going to be an easy sell. It may be that the condition of our streets will need to deteriorate significantly before the community will accept a solution. I hope not because if maintenance and overlays are delayed beyond a certain point, a complete overhaul of the street is needed and the cost will be significantly higher.

The proposed budget includes \$566,000 for a street overlay project. We have had no overlay project in the last four years! (The overlay in this year's budget estimate is for Highway101, and is an ODOT pass through). Over these four years, we could have had a small overlay in each year, but it is not cost effective. We have finally accumulated sufficient funding for a decent sized project. At the time this budget is being prepared, we do not yet have a specific overlay project detailed. This will be brought to Council prior to bidding.

## **TRANSIENT ROOM TAX FUND**

This tax and its allocation was defined by the voters. It funds the VCB, Streets, Parks, a portion of police, and a small portion of the capital outlay (currently the Lincoln Square Bond repayment). The fund at its allocation are shown on pages 44 and 45.

## **HOUSING FUND** *(pages 42-43)*

This fund was previously the "Housing Rehabilitation Fund." With the "\$350,000 contribution from Belhaven, and anticipated sale of real estate, there is approximately \$1,150,000 to invest in workforce and affordable housing. This is above the scope of a "rehabilitation" program. We will be making a proposal to Council in coming year for the expenditure of these accumulated funds.

## **STORM DRAINAGE DEVELOPMENT FUND**

For approximately ten years, we have attempted to complete a master plan for storm drainage. About 9-10 years ago, a first attempt was done with a consultant. The plan did not begin to adequately address the issues. Ever since then, we have appropriated some available funding in an attempt to complete a portion of the master plan. We were never able to find a cost effective solution by this piece meal approach. This budget takes a new path. This fund appropriates \$75,000 toward the plan, and the Urban Renewal budget contains \$200,000. The combined resources should be adequate for a complete storm drainage master plan.

## **ITEMS NOT BUDGETED OR ADEQUATELY FUNDED**

I suggest what is not in the budget can be of major importance. To be a bit flippant, it includes everything not in the budget, or in other words, a large number of wishes. I do not intend to cover most of these here. Instead, I will focus on what I consider the major needs of the community and government that may not be adequately funded, and those where you may want to apply additional resources. **I challenge the Budget Committee and Council to second guess me, particularly in these areas.**

**Economic Development** - While many of our other activities encourage economic development to some extent, we have no separate program other than Urban Renewal. The most traditional economic development program uses an economic development director. See an additional discussion in the Urban Renewal budget message.

**Job Creation** We contribute \$5,000 to the OCCC for the Micro-Enterprise Program, expect to have a mini-incubator in the old VCB offices, and we expect to have a reserve from the sale of the industrial park to Bi-Mart. What is NOT in the budget is a specific proposed expenditure for the Bi-Mart sale. There are a range of options including investing in another, hopefully larger industrial park, or making a capital investment in a larger incubator.

**Police** - When we are at full staff with no vacancies, vacations, injury, or illness, I believe we have adequate strength. When we have several of these issues, we can be understaffed. If the 1.5% TRT passes, I will ask that the budget be amended to add an additional officer.

**Grant Writer** - Our Public Works and Parks and Recreation directors do well with grants and funding, and our Police Chief has improved that department's grants; but overall, the city is not very aggressive due primarily to a lack of staff resources. There are not that many grants where the net value exceeds the cost of the grant, but there are some. Arguably, a good grant writer would get 200% of their salary, but the cost of administering grants can be substantial, and most grants require significant matching funds.

**Emergency Coordinator** - While I have proposed a substantial increase in emergency preparedness, I have not proposed a new position of emergency coordinator. Currently, we enjoy a full-time tsunami coordinator funded by NOAA. We would benefit greatly if we had a full-time permanent position for overall emergency planning for all types of threats. If the only cost was the position itself, I may well have recommended funding. However, to be really effective, the coordinator would need to engage many city employees in the planning and preparation efforts, and this would have a negative impact on our ability to handle other critical needs.

**Affordable Housing** - This budget contains our first real investment in affordable housing, and the current thinking is that it will target workforce housing, with a priority for city and other critical services employees such as the hospital workers. We know, from our own experience with city workers and conversations with the hospital staff, that this is getting to be a crucial issue. And it likely extends to virtually all employers. We are on a downward

spiral where new workers can no longer afford to live in the city, and existing workers who are renting, can't afford to buy here. The final destination of this spiral is few workers living in the city and this seriously compromises emergency response. When most of the lights go out at night as employees leave the city to go home, they leave an empty shell.

The city will never be able to adequately fund an affordable and workforce housing program that solves this problem. To make a widespread difference, we need to look at our land use policies, i.e. our zoning, city limits, and UGB boundary.

**EMPLOYEE HOUSING ASSISTANCE** - Right now, it is almost a given that if we need to hire a well trained employee with experience, we need to offer some housing and relocation assistance if they live outside the area. We have no formal program, and the budget as proposed, does not separately budget for that assistance. Our assumption is that the savings from vacancies may be adequate to cover the assistance. This problem will continue to grow. And it is only part of the problem. Today, 30% of our employees rent a home. Most want to own a home. If they can't afford to buy in Lincoln City, and few can, they will leave the area for another job, or experience a long commute. We are looking hard to find an economical way to assist these employees. Once they own a home in our city or UGB, they tend to want to stay, and then their investment in the community is broader.

**CHILD CARE** - I do not believe we (or at least I) know the depth of the problem. It appears that we probably have quite a few independent operations running out of homes. This may be adequate, I don't know. I heard one very innovative idea from our Urban Renewal Director, i.e. that the city or UR invest in a facility where independent operators could come and operate individually out of a common facility. There could be many advantages to this, though the regulator burden could be high.

## **CONCLUSION**

Except for transportation funding, and some temporary challenges in water and sewer, Lincoln City is solid both financially and in our ability to deliver services. We have an unusually aggressive infrastructure replacement program, and except for streets, we are not delaying replacements for another generation to address.

For the last five years, in our General Fund, we have been living below our means. I challenge you to find another government, at any level, that can boast that! The result is that we now have a real chance of staying solvent without cutting services until additional revenue sources can, and likely will, be added.

This community is being served by talented and dedicated employees in every department. We constantly see improvements in the efficiency and effectiveness in our delivery of all services to the community. In recent years, we have seen a record level of private building, construction, city infrastructure replacement, and never ending increases in state regulations. This has been taken in stride. We must thank all of the employees for their dedication, and caring, and in particular for making this budget a joyful challenge.

Special thanks goes to Ron Tierney, our part-time financial planner. He did most of the work on

budgeting and financing the various capital plans. And to Debbie Mammone who created a new budget system that gave all department heads direct input into their budgets and instant access to year-to-date information. She was instrumental in all phases of the budget, and got a total immersion in our varied and complex system. Most of all, I want to thank the Mayor and City Council. You have created a climate where we can hire the best talent, and give them the trust, confidence, freedom, and support to excel.

Respectfully Submitted,

David A. Hawker, City Manager/Budget Officer

CITY OF LINCOLN CITY  
TABLE OF CONTENTS  
ANNUAL BUDGET 2008-2009

Budget Message  
Table of Contents

Total Budget – Revenues	1
Total Budget – Expenditures	2
Tax Levy	3
General Fund Summary	4
<b>General Fund Resources</b>	<b>5-8</b>

**General Fund Expenditures:**

City Council	9
Administration	10
Finance	11
Library	12-13
Municipal Court	14
City Attorney	15
Planning	16-17
Building Inspection	18
Recreation	19-20
Vehicle Maintenance	21
General Fund Non-Departmental	22-23
Outside Agency Requests	24

**Special Revenue Funds:**

Lincoln Square Operations	25-27
Facilities Development Fund	28
Public Safety Funds:	
Police	29-32
Dispatch	33-34
D.A.R.E.	35
Federal Grants	36
Government Access	37-38
Agate Beach Closure	39
% for Art	40-41
Housing Fund	42-43
Transient Room Tax	44-45
Visitor & Convention Bureau	46-48
Park Funds:	
Operating/Maintenance	49-51

CITY OF LINCOLN CITY  
 TABLE OF CONTENTS  
 ANNUAL BUDGET 2008-2009

Playground	52
Parks SDC's	53-54
Open Space Acquisition	55
Footpath & Trail - (Closed Fund)	56
<b>Public Works Funds:</b>	
Unbonded Assessment	57-58
Street Funds:	
Operating	59-61
Transportation Development Fund	62
Storm Drainage Development Fund	63
N Hwy 101 Improvements	64
S 32 <sup>nd</sup> Intersection Improvements	65
Water Funds:	
Operating	66-68
Capital (232-234)	69-70
Water Plant Construction	71
Sewer Funds:	
Operating	72-74
Capital (252-254)	75-76
Sewer Plant Construction	77
<b>Bond Funds:</b>	
Tax Levy	78
Bond Amortization Schedule	79
Lincoln Square – Refunding	80
Water – Series 1997 - Closed	81
Open Space – Series 1999	82
Sewer – Series 2005	83
Water Refunding – Series 2006	84
Water Bonds – Series 2007	85
City Personnel	86-92
<b>Urban Renewal:</b>	
Budget Message	93-99
Urban Renewal Budget	100-109

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
BUDGET SUMMARY BY TYPE**

Monday, July 14, 2008

<b>DEPARTMENT/FUND</b>	<b>PROPERTY TAXES</b>	<b>OTHER RESOURCES</b>	<b>BOND SALES</b>	<b>TOTAL TRANSFERS</b>	<b>BEGIN. FUND BALANCE</b>	<b>TOTAL RESOURCES</b>	<b>TAXES NOT RECEIVED</b>
GENERAL FUND	3,415,178	3,494,757	0	879,525	2,820,791	10,610,251	257,056
LINCOLN SQ OPERATIONS	0	227,483	0	112,271	43,635	383,389	
PUBLIC SAFETY - POLICE	0	35,250	0	3,026,527	178,160	3,239,937	
PUBLIC SAFETY - DISPATCH	0	57,512	0	500,000	126,500	684,012	
D.A.R.E.	0	400	0	0	10,505	10,905	
GOVERNMENT ACCESS	0	13,500	0	5,000	1,193	19,693	
AGATE BEACH LF	0	0	0	0	862,445	862,445	
% FOR ART	0	7,000	0	59,000	48,863	114,863	
HOUSING FUND	0	595,200	0	0	551,750	1,146,950	
TRANSIENT ROOM TAX	0	3,621,807	0	0	0	3,621,807	
VISITOR & CONVENTION BUREAU	0	110,500	0	853,054	234,608	1,198,162	
PARKS DEPT FUND	0	30,200	0	688,455	364,342	1,082,997	
PARKS PLAYGROUND	0	2,200	0	0	5,486	7,686	
PARKS SDC IMP	0	614,982	0	0	1,021,784	1,636,766	
PARKS OPEN SPACE	0	40,000	0	0	1,104,841	1,144,841	
UNBONDED ASSESSMENT FUND	0	253,000	0	0	542,263	795,263	
STREET FUND	0	798,824	0	853,054	1,011,725	2,663,603	
TRANSPORTATION DEVELOP FUND	0	75,640	0	0	347,578	423,218	
STORM DRAINAGE DEVELOP FUND	0	8,000	0	0	71,290	79,290	
WATER FUND	0	2,821,550	0	0	591,149	3,412,699	
WATER CAPITAL	0	361,960	900,000	1,200,000	3,013,022	5,474,982	
WATER CONSTRUCTION	0	50,000	0	0	1,990,176	2,040,176	
SEWER FUND	0	2,573,617	0	0	665,565	3,239,182	
SEWER CAPITAL	0	687,520	0	200,000	3,244,299	4,131,819	
SEWER CONSTRUCTION	0	120,000	7,000,000	0	2,421,825	9,541,825	
FACILITIES CAPITAL FUND	0	8,000	1,000,000	174,229	0	1,182,229	
LINCOLN SQ BOND	0	1,000	0	252,298	52,202	305,500	
1999 OPEN SPACE BONDS	279,000	21,000	0	0	175,132	475,132	21,000
2005 SEWER BONDS	651,000	52,000	0	625,000	625,941	1,953,941	49,000
2006 WATER REFUNDING	0	1,000	0	294,000	6,867	301,867	
2007 WATER BONDS	0	1,000	0	450,000	18,303	469,303	
<b>TOTAL</b>	<b>4,345,178</b>	<b>16,684,902</b>	<b>8,900,000</b>	<b>10,172,413</b>	<b>22,152,240</b>	<b>62,254,733</b>	<b>327,056</b>



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
BUDGET SUMMARY BY TYPE**

Monday, July 14, 2008

<b>DEPARTMENT/FUND</b>	<b>PERSONAL SERVICES</b>	<b>MATERIALS &amp; SERVICES</b>	<b>CAPITAL OUTLAY</b>	<b>DEBT SERVICE</b>	<b>TRANSFER</b>	<b>CONTINGENC IES</b>	<b>UNAPP FUND BALANCE</b>	<b>TOTAL</b>
CITY COUNCIL	0	20,550	6,000	0	0	0	0	26,550
CITY ADMINISTRATION	367,239	64,889	4,500	0	0	0	0	436,628
FINANCE	619,114	124,700	7,000	0	0	0	0	750,814
LIBRARY	564,542	206,600	96,500	0	0	0	0	867,642
MUNICIPAL COURT	80,556	7,900	0	0	0	0	0	88,456
CITY ATTORNEY	0	152,200	0	0	0	0	0	152,200
PLANNING	321,467	73,000	5,500	0	0	0	0	399,967
BUILDING INSPECTION	115,150	222,011	0	0	0	0	0	337,161
RECREATION DEPT	659,224	292,170	13,500	0	0	0	0	964,894
VEHICLE MAINTENANCE DEPT	88,330	29,250	40,000	0	0	0	0	157,580
GENERAL FUND NON-DEPARTMENTAL	19,825	470,475	216,700	0	3,150,000	1,200,000	1,371,359	6,428,359
LINCOLN SQ OPERATIONS	127,967	177,900	50,000	0	0	27,522	0	383,389
PUBLIC SAFETY - POLICE	2,607,784	452,357	131,500	0	0	48,296	0	3,239,937
PUBLIC SAFETY - DISPATCH	590,083	57,760	6,000	0	0	30,169	0	684,012
D.A.R.E.	0	5,750	0	0	0	5,155	0	10,905
GOVERNMENT ACCESS	3,768	2,250	3,000	0	0	10,675	0	19,693
AGATE BEACH LF	0	40,000	0	0	0	10,000	812,445	862,445
% FOR ART	0	1,000	113,863	0	0	0	0	114,863
HOUSING FUND	0	0	1,146,950	0	0	0	0	1,146,950
TRANSIENT ROOM TAX	0	30,000	0	0	3,591,807	0	0	3,621,807
VISITOR & CONVENTION BUREAU	430,899	545,450	37,500	0	63,409	120,904	0	1,198,162
PARKS DEPT FUND	477,532	134,850	248,500	840	38,792	182,483	0	1,082,997
PARKS PLAYGROUND	0	0	0	0	0	7,686	0	7,686
PARKS SDC IMP	0	0	1,636,766	0	0	0	0	1,636,766
PARKS OPEN SPACE	0	0	1,144,841	0	0	0	0	1,144,841
UNBONDED ASSESSMENT FUND	0	60,000	20,000	0	0	715,263	0	795,263
STREET FUND	501,945	919,033	814,000	0	98,645	329,980	0	2,663,603
TRANSPORTATION DEVELOP FUND	0	0	0	0	0	423,218	0	423,218
STORM DRAINAGE DEVELOP FUND	0	0	75,000	0	0	4,290	0	79,290
WATER FUND	874,543	526,350	23,000	0	1,748,379	240,427	0	3,412,699
WATER CAPITAL	0	0	4,325,000	0	450,000	699,982	0	5,474,982
WATER CONSTRUCTION	0	0	2,040,176	0	0	0	0	2,040,176
SEWER FUND	977,467	789,300	402,000	0	581,381	489,034	0	3,239,182
SEWER CAPITAL	0	0	500,000	0	450,000	3,181,819	0	4,131,819
SEWER CONSTRUCTION	0	0	9,541,825	0	0	0	0	9,541,825
FACILITIES CAPITAL FUND	0	0	1,122,000	0	0	60,229	0	1,182,229
LINCOLN SQ BOND	0	0	0	305,500	0	0	0	305,500
1999 OPEN SPACE BONDS	0	0	0	284,573	0	190,559	0	475,132
2005 SEWER BONDS	0	0	0	1,303,948	0	649,993	0	1,953,941
2006 WATER REFUNDING	0	0	0	290,998	0	10,869	0	301,867
2007 WATER BONDS	0	0	0	433,198	0	36,105	0	469,303
<b>TOTAL</b>	<b>9,427,435</b>	<b>5,405,745</b>	<b>23,771,621</b>	<b>2,619,057</b>	<b>10,172,413</b>	<b>8,674,658</b>	<b>2,183,804</b>	<b>62,254,733</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
TAX LEVY CALCULATIONS**

Tuesday, July 08, 2008

	<b>TOTAL</b>	<b>GENERAL FUND</b>	<b>1999 OPEN SPACE BOND FUND</b>	<b>2005 SEWER BOND FUND</b>
<b>TOTAL BUDGET REQUIREMENT</b>	\$13,021,380	\$10,592,307	\$475,132	\$1,953,941
<b>LESS: BUDGET RESOURCES EXCEPT TAXES TO BE LEVIED</b>	8,676,202	7,177,129	196,132	1,302,941
<b>TAXES NECESSARY TO BALANCE BUDGET</b>	\$4,345,178	\$3,415,178	\$279,000	\$651,000
<b>ADD TAXES ESTIMATED NOT TO BE RECEIVED</b>	327,056	257,056	21,000	49,000
<b>NECESSARY TAXES</b>	\$4,672,234	\$3,672,234	\$300,000	\$700,000
<b>PERMANENT TAX RATE</b>		\$4.0996		

<b>PROPERTY TAX PROJECTION:</b>				
<b>ASSESSED VALUE 2007-2008:</b>		\$1,030,249,106	\$1,030,249,106	\$1,030,249,106
<b>LESS: URBAN RENEWAL</b>		173,067,975		
<b>NET ASSESSED VALUE</b>		857,181,131		
<b>ESTIMATED NET INCREASE IN ASSESSED VALUE</b>		4.50%	4.50%	4.50%
<b>ESTIMATED ASSESSED VALUE FOR FY08 - FY09</b>		\$895,754,282	\$1,076,610,316	\$1,076,610,316
<b>PERMANENT TAX RATE - GENERAL FUND</b>		\$4.0996		
<b>EST. TAX RATE - BONDED INDEBTEDNESS</b>			\$0.2787	\$0.6502
<b>NECESSARY TAXES</b>		\$3,672,234	\$300,000	\$700,000
<b>LESS AMOUNT NOT TO BE COLLECTED</b>		(\$257,056)	(\$21,000)	(\$49,000)
<b>ESTIMATED TAXES TO BE COLLECTED</b>		\$3,415,178	\$279,000	\$651,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
GENERAL FUND SUMMARY**

Tuesday, July 08, 2008

<b>ACTUAL FY 2005-06</b>	<b>ACTUAL FY 2006-07</b>	<b>BUDGET FY 2007-08</b>		<b>ESTIMATE FY 2007-08</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>BUDGET ADOPTED</b>
<b>RESOURCES</b>							
3,309,996	3,428,796	3,565,637	TAXES	3,639,384	3,796,676	3,796,676	3,796,676
1,086,302	1,234,922	1,171,097	FEES, LICENSES, PERMITS	1,349,615	1,205,819	1,205,819	1,205,819
380,562	409,617	468,600	INTER-GOVERNMENTAL	438,371	500,826	500,826	500,826
152,629	169,499	170,661	FINES & FORFEITURES	201,610	213,027	213,027	213,027
772,464	850,429	905,072	MISCELLANEOUS REVENUE	887,451	918,587	1,193,587	1,193,587
832,338	820,908	826,567	TRANSFERS IN	837,532	879,525	879,525	879,525
2,379,217	2,706,692	2,803,962	BEGINNING FUND BALANCE	2,803,493	2,820,791	2,820,791	2,820,791
<b>8,913,509</b>	<b>9,620,864</b>	<b>9,911,596</b>	<b>TOTAL RESOURCES</b>	<b>10,157,456</b>	<b>10,335,251</b>	<b>10,610,251</b>	<b>10,610,251</b>
<b>EXPENDITURES</b>							
2,412,071	2,790,768	2,835,000	TRANSFERS OUT	2,839,000	3,150,000	3,150,000	3,150,000
287,477	354,090	378,061	CITY ADMINISTRATION	389,442	436,628	436,628	436,628
147,127	137,545	161,700	CITY ATTORNEY	152,700	152,200	152,200	152,200
8,168	9,851	17,000	CITY COUNCIL	21,914	26,550	26,550	26,550
671,732	622,028	688,664	FINANCE	713,596	750,814	750,814	750,814
436,760	403,553	544,343	GENERAL FUND NON-DEPARTMEN	546,261	507,000	707,000	707,000
609,025	675,166	795,589	LIBRARY	758,638	867,642	867,642	867,642
79,366	84,029	86,551	MUNICIPAL COURT	84,576	88,456	88,456	88,456
374,865	468,435	410,374	BUILDING INSPECTION	373,354	337,161	337,161	337,161
842,453	864,591	982,589	RECREATION DEPT	971,596	964,894	964,894	964,894
97,217	112,152	118,441	VEHICLE MAINTENANCE DEPT	123,847	157,580	157,580	157,580
240,556	295,162	368,659	PLANNING	361,741	399,967	399,967	399,967
<b>6,206,817</b>	<b>6,817,371</b>	<b>7,386,971</b>	<b>TOTAL EXPENDITURES</b>	<b>7,336,665</b>	<b>7,838,892</b>	<b>8,038,892</b>	<b>8,038,892</b>
<b>ENDING FUND BALANCE</b>							
0	0	1,080,300	CONTINGENCY	0	1,200,000	1,200,000	1,200,000
2,706,692	2,803,493	1,444,325	UNAPPROPRIATED FUND BALANCE	2,820,791	1,296,359	1,371,359	1,371,359
<b>2,706,692</b>	<b>2,803,493</b>	<b>2,524,625</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>2,820,791</b>	<b>2,496,359</b>	<b>2,571,359</b>	<b>2,571,359</b>
327,475	96,801	-279,337	<i>Excess of Resources over Expenditures</i>	17,298	-324,432	-249,432	-249,432

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
111-000-GENERAL FUND**

Monday, October 06, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
TAXES							
2,947,926	3,068,632	3,190,637	4101010	3,268,143	3,415,178	3,415,178	3,415,178
136,761	118,540	135,000	4101020	115,000	120,750	120,750	120,750
225,310	240,982	240,000	4111010	255,635	260,748	260,748	260,748
0	643		4111050	606	0	0	0
3,309,996	3,428,796	3,565,637		3,639,384	3,796,676	3,796,676	3,796,676
TOTAL TAXES							
FEES, LICENSES, PERMITS							
109,724	106,416	166,000	4201001	208,155	212,000	212,000	212,000
313,369	365,592	355,000	4201002	372,900	380,358	380,358	380,358
81,587	79,753	80,000	4201003	78,500	80,070	80,070	80,070
51,102	59,019	54,000	4201004	60,200	61,404	61,404	61,404
97,745	75,350	102,000	4201005	100,355	102,362	102,362	102,362
187,758	231,052	170,000	4202001	199,855	125,000	125,000	125,000
16,511	21,818	16,000	4202002	25,000	15,625	15,625	15,625
			4202003	0	3,500	3,500	3,500
2,115	1,872	2,000	4202005	1,800	1,000	1,000	1,000
22,658	24,443	22,000	4202008	20,400	18,500	18,500	18,500
5,547	0		4202010	250	250	250	250
151,174	211,283	136,000	4202020	186,900	125,000	125,000	125,000
6,924	5,714	2,342	4202024	4,000	3,000	3,000	3,000
500			4202030				
2,641	2,464	2,500	4202031	7,500	2,500	2,500	2,500
3,425	5,550	3,400	4202032	1,200	2,000	2,000	2,000
6,898	15,025	10,000	4202033	15,000	6,000	6,000	6,000
4,213	2,713	4,000	4202034	1,500	1,500	1,500	1,500
2,840	2,126	2,000	4202038	2,800	2,000	2,000	2,000
850			4202040				
300	750	975	4202090	3,600	3,600	3,600	3,600
2,870	4,075	3,000	4208001	3,000	3,000	3,000	3,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
111-000-GENERAL FUND**

Monday, October 06, 2008

<b>ACTUAL FY 2005-06</b>	<b>ACTUAL FY 2006-07</b>	<b>BUDGET FY 2007-08</b>		<b>ESTIMATE FY 2007-08</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>FY 2008-09 ADOPTED</b>
7,330	9,677	9,280	4208100 BURGLAR ALARM PERMITS	20,000	20,000	20,000	20,000
5,890	6,825	27,200	4208201 VACATION RENTAL PERMIT	34,000	34,000	34,000	34,000
650	805	800	4208301 HOME OCCUPATION PERMIT APPLI	400	400	400	400
450			4208800 MISCELLANEOUS PERMITS				
700	2,300	2,100	4208801 TAXICAB DRIVER'S PERMITS	2,200	2,650	2,650	2,650
530	300	500	4208802 TAXICAB VEHICLE CERTIFICATES	100	100	100	100
1,086,302	1,234,922	1,171,097	TOTAL FEES, LICENSES, PERMITS	1,349,615	1,205,819	1,205,819	1,205,819
INTER-GOVERNMENTAL							
		45,000	4301800 FEDERAL GRANTS	29,690	15,310	15,310	15,310
13,826	13,876	13,100	4302001 CIGARETTE TAX ALLOCATION	13,000	12,412	12,412	12,412
80,666	80,522	88,900	4302002 LIQUOR REVENUE ALLOCATION	85,000	93,588	93,588	93,588
81,550	100,162	82,000	4302003 STATE REVENUE SHARING	82,600	84,000	84,000	84,000
0	0	2,500	4302080 OTHER STATE ALLOCATION	0	0	0	0
		44,100	4302081 PARKS & RECREATION GRANT	44,100			
12,000	8,000	8,000	4302100 COMMUNITY DEVELOPMENT GRAN	8,000	8,000	8,000	8,000
27,500	0		4302105 ECONOMIC DEVELOPMENT GRANT				
5,398	1,334	11,000	4302130 LIBRARY GRANTS	1,981	58,000	58,000	58,000
159,623	205,724	174,000	4303130 LIBRARY SERVICE DISTRICT	174,000	229,516	229,516	229,516
380,562	409,617	468,600	TOTAL INTER-GOVERNMENTAL	438,371	500,826	500,826	500,826
FINES & FORFEITURES							
92,457	112,313	110,000	4501001 FINES & FORFEITURES	137,758	145,000	145,000	145,000
10,642	1,789	2,500	4501002 DIVERSION FEES	71	0	0	0
6,332	11,073	12,000	4501003 COURT COSTS	13,581	12,657	12,657	12,657
14,452	11,852	12,000	4501118 COLLECTION FEES RECEIVED	14,538	15,000	15,000	15,000
-17,773	-20,948	-18,052	4501120 COLLECTION AGENCY FEES	-25,694	-25,000	-25,000	-25,000
31,276	34,037	33,000	4501121 STATE COURT COLLECTIONS	41,749	45,000	45,000	45,000
784	80		4501201 COURT APPOINTED ATTORNEY FEE	394	0	0	0
1,213	1,213	1,213	4506001 JAIL ASSESSMENT (COUNTY)	1,213	1,213	1,213	1,213
4,581	4,167	4,500	4550001 LIBRARY FINES	3,500	4,000	4,000	4,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
111-000-GENERAL FUND**

Monday, October 06, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
7,915	11,488	12,000	4560001 INVESTIGATION FEE	12,000	12,657	12,657	12,657
750	2,435	1,500	4560002 CODE ENFORCEMENT FINES	2,500	2,500	2,500	2,500
152,629	169,499	170,661	TOTAL FINES & FORFEITURES	201,610	213,027	213,027	213,027
MISCELLANEOUS REVENUE							
234,180	249,877	304,000	4601013 COMMUNITY CENTER REVENUE	277,350	293,000	293,000	293,000
7,884	7,601		4601015 MULTIPURPOSE BUILDING USE FEE	6,500	7,000	7,000	7,000
206	150	250	4601016 LIEN CLEARANCE FEE	250	250	250	250
21,448	26,448		4601019 OTHER REVENUE - COMM CENTER	12,000	15,000	15,000	15,000
170,000	170,000	170,000	4601020 SILETZ TRIBE	170,000	170,000	170,000	170,000
1,897	3,501		4601021 CUSTOMER ACCT - COMM CENTER	750	1,000	1,000	1,000
42,459	43,799	44,872	4601050 LAND LEASES	45,200	46,000	46,000	46,000
9,300	4,130	5,000	4601905 RECORDING FEES	4,000	4,000	4,000	4,000
4,077	4,312	4,000	4601910 OTHER REVENUE	4,801	4,500	4,500	4,500
105,358	146,719	150,000	4610001 INTEREST ALLOCATED	153,278	120,000	120,000	120,000
3,762	4,982	6,000	4610002 INTEREST DIRECT	5,472	6,000	6,000	6,000
54,706	59,244	78,700	4640001 SPECIAL RECREATION PROGRAMS	63,000	98,000	98,000	98,000
10,976	30,550	40,400	4640201 AFTER SCHOOL PROGRAM	42,000	48,000	48,000	48,000
8,814			4650005 SALE OF EQUIPMENT	1,000	500	500	500
			4650006 SALE OF LAND			275,000	275,000
77	130	4,000	4660001 LIBRARY USER FEES	135	135	135	135
3,468	2,987		4660002 LIBRARY PRINTING	2,755	3,145	3,145	3,145
1,485	875		4660011 MATL. REPLACE FEE -LOST BOOKS	890	1,000	1,000	1,000
87	125		4660101 REPLACEMENT-LOST LIBRARY CAR	220	220	220	220
92,280	95,000	97,850	4699830 REIMBURSEMENT FROM URBAN RE	97,850	100,837	100,837	100,837
772,464	850,429	905,072	TOTAL MISCELLANEOUS REVENUE	887,451	918,587	1,193,587	1,193,587
TRANSFERS IN							
123,700	146,485	138,200	4701230 ADMIN TRF TRT (Recreation)	138,200	164,600	164,600	164,600
35,500	36,565	37,662	4701265 ADMIN TRF PARKS FUND	37,662	38,792	38,792	38,792
39,725	40,917	42,145	4701822 ADMIN TRF VCB FUND	42,145	43,409	43,409	43,409

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
111-000-GENERAL FUND**

Monday, October 06, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
72,194	74,360	76,590	4702220 ADMIN TRF STREET FUND	76,590	78,888	78,888	78,888
229,439	196,646	202,545	4702770 ADMIN TRF WATER FUND	202,545	208,622	208,622	208,622
176,588	156,116	160,800	4702780 ADMIN TRF SEWER FUND	160,800	165,624	165,624	165,624
155,192	169,819	168,625	4702821 ADMIN TRF TRT (5%)	179,590	179,590	179,590	179,590
832,338	820,908	826,567	TOTAL TRANSFERS IN	837,532	879,525	879,525	879,525
BEGINNING FUND BALANCE							
2,379,217	2,706,692	2,803,962	4890010 BEGINNING BALANCE	2,803,493	2,820,791	2,820,791	2,820,791
2,379,217	2,706,692	2,803,962	TOTAL BEGINNING FUND BALANCE	2,803,493	2,820,791	2,820,791	2,820,791
<b>8,913,509</b>	<b>9,620,864</b>	<b>9,911,596</b>	<b>TOTAL RESOURCES</b>	<b>10,157,456</b>	<b>10,335,251</b>	<b>10,610,251</b>	<b>10,610,251</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
111-011-GENERAL FUND**

Monday, October 06, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED	
<b>CITY COUNCIL</b>								
MATERIALS & SERVICES								
0	0	500	6205003	PRINTING	0	750	750	750
3,237	5,271	6,200	6206002	CONFERENCES, MEETINGS	9,500	9,500	9,500	9,500
3,728	2,659	4,000	6206003	TRAVEL, SUBSISTENCE	2,500	3,500	3,500	3,500
150	171	200	6206005	MEMBERSHIP AND DUES	709	1,300	1,300	1,300
0	0	3,000	6209001	POSTAGE, SHIPPING, METER LEASE	0	3,000	3,000	3,000
765	597	1,700	6209090	OTHER SERVICES	750	1,000	1,000	1,000
288	1,152	1,400	6229001	OTHER SUPPLIES	1,400	1,500	1,500	1,500
8,168	9,851	17,000		TOTAL MATERIALS & SERVICES	14,859	20,550	20,550	20,550
CAPITAL OUTLAY								
0	0	0	6320201	OTHER EQUIPMENT	7,055	6,000	6,000	6,000
0	0	0		TOTAL CAPITAL OUTLAY	7,055	6,000	6,000	6,000
<b>8,168</b>	<b>9,851</b>	<b>17,000</b>		<b>TOTAL EXPENDITURES</b>	<b>21,914</b>	<b>26,550</b>	<b>26,550</b>	<b>26,550</b>



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
111-021-GENERAL FUND**

Monday, October 06, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>CITY ADMINISTRATION</b>							
<b>PERSONAL SERVICES</b>							
162,641	149,878	204,382	6101100 SALARIES	159,874	149,066	149,066	149,066
1,100	3,368	0	6102001 PART-TIME HOURLY	49	8,000	8,000	8,000
24,044	64,982	25,338	6102002 PART-TIME EMPLOYEES	84,215	96,149	96,149	96,149
0	139	0	6103012 OVERTIME	147	6,590	6,590	6,590
13,938	16,650	18,232	6105011 FICA/MEDICARE	17,877	19,874	19,874	19,874
542	617	655	6105012 WORKMEN'S COMP	548	943	943	943
30,160	32,255	36,627	6106011 MEDICAL & DENTAL INSURANCE	34,972	44,060	44,060	44,060
153	319	1,567	6106012 LIFE INSURANCE	361	338	338	338
620	831	0	6106013 LONG-TERM DISABILITY INS.	941	1,047	1,047	1,047
20,769	25,705	30,260	6106014 RETIREMENT	26,949	32,056	32,056	32,056
8,098	8,430	8,600	6106015 DEFERRED COMPENSATION	8,859	9,116	9,116	9,116
262,065	303,174	325,661	TOTAL PERSONAL SERVICES	334,792	367,239	367,239	367,239
<b>MATERIALS &amp; SERVICES</b>							
0	689	400	6201119 CONTRACTED SERVICES	5,500	22,500	22,500	22,500
340	16,399	25,000	6202101 COMPUTER SOFTWARE, UPGRADES,	16,000	14,179	14,179	14,179
2,099	5,077	1,950	6203020 TELEPHONE	2,200	2,850	2,850	2,850
5,421	4,498	5,500	6206002 CONFERENCES, MEETINGS	5,000	6,250	6,250	6,250
1,982	2,476	2,500	6206003 TRAVEL, SUBSISTENCE	2,700	2,500	2,500	2,500
0	665	0	6206004 RECRUITMENT/RELOCATION	1,800	500	500	500
4,131	1,570	1,500	6206005 MEMBERSHIP AND DUES	1,450	1,750	1,750	1,750
535	112	500	6206006 BOOKS AND PERIODICALS	350	500	500	500
350	350	350	6209010 INSURANCE AND BONDS	350	360	360	360
5,031	5,354	6,000	6211020 MAINTENANCE/LEASE-OFFICE EQUI	5,900	6,000	6,000	6,000
4,364	9,324	4,200	6229001 OTHER SUPPLIES	6,400	7,500	7,500	7,500
24,251	46,515	47,900	TOTAL MATERIALS & SERVICES	47,650	64,889	64,889	64,889
<b>CAPITAL OUTLAY</b>							
1,161	4,402	4,500	6320001 OFFICE EQUIPMENT	7,000	4,500	4,500	4,500
1,161	4,402	4,500	TOTAL CAPITAL OUTLAY	7,000	4,500	4,500	4,500
<b>287,477</b>	<b>354,090</b>	<b>378,061</b>	<b>TOTAL EXPENDITURES</b>	<b>389,442</b>	<b>436,628</b>	<b>436,628</b>	<b>436,628</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
111-031-GENERAL FUND**

Monday, October 06, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>FINANCE</b>							
PERSONAL SERVICES							
346,348	300,127	386,670	6101100 SALARIES	396,658	406,038	406,038	406,038
4,384	22,147	0	6102001 PART-TIME HOURLY	0	0	0	0
70,495	48,182	18,168	6102002 PART-TIME EMPLOYEES	29,530	18,229	18,229	18,229
2,078	964	1,500	6103012 OVERTIME	800	1,000	1,000	1,000
30,496	30,115	31,085	6105011 FICA/MEDICARE	31,901	32,532	32,532	32,532
1,494	1,236	1,447	6105012 WORKMEN'S COMP	938	1,572	1,572	1,572
102,111	95,416	106,759	6106011 MEDICAL & DENTAL INSURANCE	100,191	105,267	105,267	105,267
418	671	2,744	6106012 LIFE INSURANCE	649	649	649	649
1,543	1,605	0	6106013 LONG-TERM DISABILITY INS.	1,714	1,812	1,812	1,812
55,774	48,932	49,041	6106014 RETIREMENT	39,280	52,015	52,015	52,015
615,141	549,394	597,414	TOTAL PERSONAL SERVICES	601,661	619,114	619,114	619,114
MATERIALS & SERVICES							
22,365	26,753	51,000	6201151 AUDITING	46,000	35,000	35,000	35,000
3,125	4,972	5,000	6202101 COMPUTER SOFTWARE, UPGRADES,	14,000	48,500	48,500	48,500
15,753	9,652	13,000	6202102 COMPUTER SOFTWARE MAINTENA	11,000	14,500	14,500	14,500
502	354	3,000	6206001 TRAINING	4,500	3,000	3,000	3,000
3,036	1,959	3,000	6206002 CONFERENCES, MEETINGS	1,800	3,750	3,750	3,750
0	18,534	2,000	6206004 RECRUITMENT/RELOCATION	12,505	8,000	8,000	8,000
320	325	400	6206005 MEMBERSHIP AND DUES	1,785	1,700	1,700	1,700
377	249	500	6206006 BOOKS AND PERIODICALS	300	400	400	400
0	0	350	6209010 INSURANCE AND BONDS	350	350	350	350
2,032	2,070	2,000	6211020 MAINTENANCE/LEASE-OFFICE EQUI	1,250	1,500	1,500	1,500
5,101	7,765	8,000	6229001 OTHER SUPPLIES	10,000	8,000	8,000	8,000
52,611	72,634	88,250	TOTAL MATERIALS & SERVICES	103,490	124,700	124,700	124,700
CAPITAL OUTLAY							
3,980	0	3,000	6320001 OFFICE EQUIPMENT	8,445	5,000	5,000	5,000
0	0	0	6320201 OTHER EQUIPMENT	0	2,000	2,000	2,000
3,980	0	3,000	TOTAL CAPITAL OUTLAY	8,445	7,000	7,000	7,000
<b>671,732</b>	<b>622,028</b>	<b>688,664</b>	<b>TOTAL EXPENDITURES</b>	<b>713,596</b>	<b>750,814</b>	<b>750,814</b>	<b>750,814</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
111-035-GENERAL FUND**

Monday, October 06, 2008

<b>ACTUAL FY 2005-06</b>	<b>ACTUAL FY 2006-07</b>	<b>BUDGET FY 2007-08</b>		<b>ESTIMATE FY 2007-08</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>FY 2008-09 ADOPTED</b>
<b>LIBRARY</b>							
PERSONAL SERVICES							
226,234	243,296	257,613	6101100 SALARIES	264,931	274,240	274,240	274,240
17,037	16,307	20,560	6102001 PART-TIME HOURLY	9,227	25,000	25,000	25,000
62,191	87,063	89,695	6102002 PART-TIME EMPLOYEES	91,863	93,131	93,131	93,131
518	436	1,000	6103012 OVERTIME	1,886	2,000	2,000	2,000
22,267	25,819	28,219	6105011 FICA/MEDICARE	26,755	30,168	30,168	30,168
975	1,060	1,015	6105012 WORKMEN'S COMP	1,020	1,428	1,428	1,428
67,149	78,435	88,094	6106011 MEDICAL & DENTAL INSURANCE	89,679	91,575	91,575	91,575
349	739	2,562	6106012 LIFE INSURANCE	830	825	825	825
917	1,378	0	6106013 LONG-TERM DISABILITY INS.	1,541	1,569	1,569	1,569
36,908	38,242	44,181	6106014 RETIREMENT	39,956	44,606	44,606	44,606
434,544	492,775	532,939	TOTAL PERSONAL SERVICES	527,688	564,542	564,542	564,542
MATERIALS & SERVICES							
57,971	62,903	71,500	6201101 LIBRARY BOOKS	72,000	75,000	75,000	75,000
47,249	47,776	60,000	6201119 CONTRACTED SERVICES	50,000	50,000	50,000	50,000
8,887	4,369	6,000	6201201 REFERENCE BOOKS	6,000	6,000	6,000	6,000
985	2,326	3,000	6202101 COMPUTER SOFTWARE, UPGRADES,	4,000	4,500	4,500	4,500
2,722	2,724	4,500	6203020 TELEPHONE	3,000	4,500	4,500	4,500
3,333	4,227	5,000	6203021 TELECOMMUNICATIONS	4,000	5,000	5,000	5,000
350	0	0	6203022 LIBRARY OPERATIONAL GRANTS	5,000	8,000	8,000	8,000
614	1,371	3,000	6206001 TRAINING	1,500	2,000	2,000	2,000
1,943	4,177	4,500	6206002 CONFERENCES, MEETINGS	4,600	5,000	5,000	5,000
0	707	500	6206004 RECRUITMENT/RELOCATION	1,000	2,000	2,000	2,000
480	964	650	6206005 MEMBERSHIP AND DUES	550	600	600	600
3,720	5,177	6,000	6206006 BOOKS AND PERIODICALS	6,000	6,000	6,000	6,000
3,189	1,702	6,000	6209090 OTHER SERVICES	4,500	6,000	6,000	6,000
4,362	5,159	8,000	6211020 MAINTENANCE/LEASE-OFFICE EQUI	6,000	8,000	8,000	8,000
17,849	14,536	17,500	6220001 STATIONERY SUPPLIES	17,500	17,500	17,500	17,500
235	135	300	6221001 GASOLINE, FUEL, OILS	300	300	300	300

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
111-035-GENERAL FUND**

Monday, October 06, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
40	25	200	6221010 VEHICLE REPAIR PARTS	200	200	200	200
5,356	10,667	6,000	6229001 OTHER SUPPLIES	5,800	6,000	6,000	6,000
159,283	168,945	202,650	TOTAL MATERIALS & SERVICES	191,950	206,600	206,600	206,600
CAPITAL OUTLAY							
4,575	3,956	10,000	6301103 LIBRARY CAPITAL GRANTS	0	50,000	50,000	50,000
6,213	1,037	38,000	6320001 OFFICE EQUIPMENT	29,000	7,000	7,000	7,000
4,410	8,453	12,000	6320501 OFFICE FURNISHINGS	10,000	14,000	14,000	14,000
0	0	0	6330201 BUILDING IMPROVEMENTS	0	25,500	25,500	25,500
15,197	13,446	60,000	TOTAL CAPITAL OUTLAY	39,000	96,500	96,500	96,500
<b>609,025</b>	<b>675,166</b>	<b>795,589</b>	<b>TOTAL EXPENDITURES</b>	<b>758,638</b>	<b>867,642</b>	<b>867,642</b>	<b>867,642</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
111-036-GENERAL FUND**

Monday, October 06, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>MUNICIPAL COURT</b>							
PERSONAL SERVICES							
34,387	37,089	37,428	6101100 SALARIES	35,847	39,634	39,634	39,634
565	172	0	6102001 PART-TIME HOURLY	30	0	0	0
15,000	15,000	15,000	6102002 PART-TIME EMPLOYEES	15,000	15,000	15,000	15,000
38	255	500	6103012 OVERTIME	264	0	0	0
3,541	3,790	4,072	6105011 FICA/MEDICARE	3,732	4,180	4,180	4,180
183	180	186	6105012 WORKMEN'S COMP	164	203	203	203
14,202	14,992	16,927	6106011 MEDICAL & DENTAL INSURANCE	15,738	16,305	16,305	16,305
39	72	262	6106012 LIFE INSURANCE	74	75	75	75
150	156	0	6106013 LONG-TERM DISABILITY INS.	172	169	169	169
5,206	5,322	4,776	6106014 RETIREMENT	4,810	4,990	4,990	4,990
73,311	77,029	79,151	TOTAL PERSONAL SERVICES	75,831	80,556	80,556	80,556
MATERIALS & SERVICES							
965	2,103	1,500	6201119 CONTRACTED SERVICES	3,000	1,500	1,500	1,500
58	195	0	6202002 JURY AND WITNESS FEES	175	50	50	50
0	1,000	1,000	6202101 COMPUTER SOFTWARE, UPGRADES,	1,000	1,000	1,000	1,000
1,572	851	1,500	6206002 CONFERENCES, MEETINGS	1,500	1,750	1,750	1,750
0	139	0	6206004 RECRUITMENT/RELOCATION	0	150	150	150
135	135	150	6206005 MEMBERSHIP AND DUES	100	150	150	150
79	0	50	6206006 BOOKS AND PERIODICALS	70	100	100	100
2,083	1,990	2,200	6211020 MAINTENANCE/LEASE-OFFICE EQUI	2,000	2,000	2,000	2,000
1,163	588	1,000	6229001 OTHER SUPPLIES	900	1,200	1,200	1,200
6,055	7,000	7,400	TOTAL MATERIALS & SERVICES	8,745	7,900	7,900	7,900
<b>79,366</b>	<b>84,029</b>	<b>86,551</b>	<b>TOTAL EXPENDITURES</b>	<b>84,576</b>	<b>88,456</b>	<b>88,456</b>	<b>88,456</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
111-038-GENERAL FUND**

Monday, October 06, 2008

<b>ACTUAL FY 2005-06</b>	<b>ACTUAL FY 2006-07</b>	<b>BUDGET FY 2007-08</b>		<b>ESTIMATE FY 2007-08</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>FY 2008-09 ADOPTED</b>
<b>CITY ATTORNEY</b>							
<b>MATERIALS &amp; SERVICES</b>							
140,569	134,798	145,000	6201152	LEGAL SERVICES	146,000	145,000	145,000
4,193	0	14,500	6206006	BOOKS AND PERIODICALS	4,700	4,700	4,700
2,365	2,747	2,200	6229001	OTHER SUPPLIES	2,000	2,500	2,500
147,127	137,545	161,700		TOTAL MATERIALS & SERVICES	152,700	152,200	152,200
<b>147,127</b>	<b>137,545</b>	<b>161,700</b>		<b>TOTAL EXPENDITURES</b>	<b>152,700</b>	<b>152,200</b>	<b>152,200</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
111-041-GENERAL FUND**

Monday, October 06, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>PLANNING</b>							
PERSONAL SERVICES							
120,013	157,543	159,570	6101100 SALARIES	222,267	209,495	209,495	209,495
17,353	8,856	0	6102001 PART-TIME HOURLY	0	0	0	0
5,494	610	36,635	6102002 PART-TIME EMPLOYEES	0	0	0	0
8,127	9,823	8,000	6103012 OVERTIME	3,015	2,500	2,500	2,500
11,350	13,893	15,622	6105011 FICA/MEDICARE	17,007	16,218	16,218	16,218
473	718	750	6105012 WORKMEN'S COMP	695	1,051	1,051	1,051
25,504	40,089	52,424	6106011 MEDICAL & DENTAL INSURANCE	63,627	63,803	63,803	63,803
107	270	1,405	6106012 LIFE INSURANCE	424	341	341	341
460	634	0	6106013 LONG-TERM DISABILITY INS.	935	895	895	895
19,128	17,073	26,143	6106014 RETIREMENT	23,896	27,164	27,164	27,164
208,009	249,509	300,549	TOTAL PERSONAL SERVICES	331,866	321,467	321,467	321,467
MATERIALS & SERVICES							
11,040	11,181	10,000	6201119 CONTRACTED SERVICES	4,500	12,500	12,500	12,500
700	1,025	2,000	6201131 APPEALS TRANSCRIPTION	750	500	500	500
208	0	0	6201159 OTHER CONSULTANTS	0	3,000	3,000	3,000
0	0	5,000	6202101 COMPUTER SOFTWARE, UPGRADES,	0	30,000	30,000	30,000
256	918	1,260	6203020 TELEPHONE	1,500	1,500	1,500	1,500
4,984	6,681	6,000	6205002 ADVERTISING & PROMOTION	4,500	5,000	5,000	5,000
272	123	750	6205003 PRINTING	325	500	500	500
0	0	1,000	6205011 CITIZEN'S INVOLVEMENT PROGRA	0	1,000	1,000	1,000
80	84	2,000	6206001 TRAINING	1,500	2,000	2,000	2,000
1,026	1,511	1,500	6206002 CONFERENCES, MEETINGS	3,250	3,500	3,500	3,500
513	115	2,000	6206003 TRAVEL, SUBSISTENCE	1,500	2,000	2,000	2,000
0	2,452	2,500	6206004 RECRUITMENT/RELOCATION	1,000	1,000	1,000	1,000
775	0	1,000	6206005 MEMBERSHIP AND DUES	1,000	1,000	1,000	1,000
576	1,068	1,500	6206006 BOOKS AND PERIODICALS	750	1,500	1,500	1,500
3,326	3,546	3,900	6211020 MAINTENANCE/LEASE-OFFICE EQUI	1,800	2,000	2,000	2,000
850	0	0	6221010 VEHICLE REPAIR PARTS	0	0	0	0

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
111-041-GENERAL FUND**

Monday, October 06, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
341	282	500	6225001 CODE ENFORCEMENT EXPENSE	500	1,000	1,000	1,000
0	10,075	10,000	6225003 MEASURE 37	0	0	0	0
5,279	6,593	7,200	6229001 OTHER SUPPLIES	4,000	5,000	5,000	5,000
30,225	45,653	58,110	TOTAL MATERIALS & SERVICES	26,875	73,000	73,000	73,000
CAPITAL OUTLAY							
2,322	0	5,000	6320001 OFFICE EQUIPMENT	2,500	4,500	4,500	4,500
0	0	5,000	6320501 OFFICE FURNISHINGS	500	1,000	1,000	1,000
2,322	0	10,000	TOTAL CAPITAL OUTLAY	3,000	5,500	5,500	5,500
<b>240,556</b>	<b>295,162</b>	<b>368,659</b>	<b>TOTAL EXPENDITURES</b>	<b>361,741</b>	<b>399,967</b>	<b>399,967</b>	<b>399,967</b>



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
111-042-GENERAL FUND**

Monday, October 06, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>BUILDING INSPECTION</b>							
PERSONAL SERVICES							
48,474	46,575	90,121	6101100 SALARIES	48,489	79,085	79,085	79,085
2,188	1,118	4,000	6103012 OVERTIME	75	0	0	0
3,669	3,603	7,200	6105011 FICA/MEDICARE	3,518	6,050	6,050	6,050
163	148	259	6105012 WORKMEN'S COMP	132	293	293	293
17,587	13,310	33,979	6106011 MEDICAL & DENTAL INSURANCE	13,031	19,170	19,170	19,170
53	87	627	6106012 LIFE INSURANCE	87	161	161	161
205	192	0	6106013 LONG-TERM DISABILITY INS.	208	338	338	338
7,429	6,766	11,988	6106014 RETIREMENT	5,934	10,053	10,053	10,053
79,768	71,799	148,174	TOTAL PERSONAL SERVICES	71,474	115,150	115,150	115,150
MATERIALS & SERVICES							
276,443	372,906	246,000	6201119 CONTRACTED SERVICES	275,000	203,106	203,106	203,106
16,900	21,601	16,000	6202006 STATE SURCHARGE/PERMITS	25,000	15,625	15,625	15,625
0	391	0	6206004 RECRUITMENT/RELOCATION	0	1,000	1,000	1,000
0	0	0	6206005 MEMBERSHIP AND DUES	30	30	30	30
190	0	0	6206006 BOOKS AND PERIODICALS	500	500	500	500
1,267	1,446	0	6211020 MAINTENANCE/LEASE-OFFICE EQUI	1,250	1,250	1,250	1,250
297	293	200	6229001 OTHER SUPPLIES	100	500	500	500
295,097	396,636	262,200	TOTAL MATERIALS & SERVICES	301,880	222,011	222,011	222,011
<b>374,865</b>	<b>468,435</b>	<b>410,374</b>	<b>TOTAL EXPENDITURES</b>	<b>373,354</b>	<b>337,161</b>	<b>337,161</b>	<b>337,161</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
111-064-GENERAL FUND**

Monday, October 06, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RECREATION DEPT</b>							
PERSONAL SERVICES							
187,865	207,457	200,502	6101100 SALARIES	216,822	204,813	204,813	204,813
112,404	101,699	104,100	6102001 PART-TIME HOURLY	109,859	139,500	139,500	139,500
99,080	112,939	132,276	6102002 PART-TIME EMPLOYEES	124,331	120,672	120,672	120,672
1,279	1,890	1,000	6103012 OVERTIME	2,000	1,000	1,000	1,000
29,406	31,326	33,460	6105011 FICA/MEDICARE	33,234	35,723	35,723	35,723
14,755	14,922	23,595	6105012 WORKMEN'S COMP	13,977	15,663	15,663	15,663
142	1,620	1,000	6105013 UNEMPLOYMENT RE-IMBURSEMEN	0	1,000	1,000	1,000
68,588	78,509	98,028	6106011 MEDICAL & DENTAL INSURANCE	71,704	99,496	99,496	99,496
335	682	2,369	6106012 LIFE INSURANCE	604	630	630	630
767	1,213	0	6106013 LONG-TERM DISABILITY INS.	1,248	1,324	1,324	1,324
37,211	43,780	42,122	6106014 RETIREMENT	43,156	39,403	39,403	39,403
551,833	596,035	638,452	TOTAL PERSONAL SERVICES	616,935	659,224	659,224	659,224
MATERIALS & SERVICES							
7,392	9,522	16,300	6201119 CONTRACTED SERVICES **	14,000	20,400	20,400	20,400
3,292	3,398	8,292	6202101 COMPUTER SOFTWARE, UPGRADES,	8,300	3,600	3,600	3,600
34,224	33,236	36,000	6203001 ELECTRIC POWER **	32,200	34,000	34,000	34,000
48,093	51,040	42,900	6203010 NATURAL GAS **	45,000	46,500	46,500	46,500
4,259	4,752	4,800	6203020 TELEPHONE	5,200	6,000	6,000	6,000
0	0	0	6205002 ADVERTISING & PROMOTION	0	9,500	9,500	9,500
2,563	6,377	5,500	6205003 PRINTING	4,500	3,300	3,300	3,300
2,857	1,011	4,100	6206002 CONFERENCES, MEETINGS	3,100	4,600	4,600	4,600
0	3,234	2,100	6206004 RECRUITMENT/RELOCATION	4,354	3,500	3,500	3,500
0	300	400	6206005 MEMBERSHIP AND DUES	300	400	400	400
0	0	120	6206006 BOOKS AND PERIODICALS	100	120	120	120
0	952	800	6206007 SAFETY	150	500	500	500
80	470	1,250	6209030 UNIFORMS & CLOTHING	1,000	1,500	1,500	1,500
33,666	38,285	41,000	6210001 BUILDING MAINTENANCE **	40,100	63,700	63,700	63,700
4,021	2,999	4,100	6211020 MAINTENANCE/LEASE-OFFICE EQUI	3,300	3,100	3,100	3,100

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
111-064-GENERAL FUND**

Monday, October 06, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
6,428	5,039	8,025	6211030 SWIMMING POOL MAINTENANCE	7,600	6,400	6,400	6,400
469	245	450	6221001 GASOLINE, FUEL, OILS	400	450	450	450
214	368	200	6221010 VEHICLE REPAIR PARTS	50	200	200	200
3,996	4,052	6,800	6222010 CHEMICALS	5,000	6,400	6,400	6,400
15,024	4,073	3,100	6229001 OTHER SUPPLIES	8,500	6,500	6,500	6,500
12,548	15,257	13,000	6229003 CONCESSION SUPPLIES	13,200	15,500	15,500	15,500
18,712	28,122	30,000	6240001 SPECIAL RECREATION PROGRAMS	29,500	37,000	37,000	37,000
7,207	9,070	21,000	6240002 AFTER SCHOOL PROGRAM	19,000	19,000	19,000	19,000
205,045	221,800	250,237	TOTAL MATERIALS & SERVICES	244,854	292,170	292,170	292,170
CAPITAL OUTLAY							
85,575	46,756	9,900	6320201 OTHER EQUIPMENT	10,807	13,500	13,500	13,500
0	0	84,000	6330205 COMMUNITY CENTER IMPROVEME	99,000	0	0	0
85,575	46,756	93,900	TOTAL CAPITAL OUTLAY	109,807	13,500	13,500	13,500
<b>842,453</b>	<b>864,591</b>	<b>982,589</b>	<b>TOTAL EXPENDITURES</b>	<b>971,596</b>	<b>964,894</b>	<b>964,894</b>	<b>964,894</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
111-066-GENERAL FUND**

Monday, October 06, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>VEHICLE MAINTENANCE DEPT</b>							
PERSONAL SERVICES							
39,780	40,875	41,955	6101100 SALARIES	41,952	43,211	43,211	43,211
3,192	12,614	12,376	6102001 PART-TIME HOURLY	10,759	0	0	0
0	0	0	6102002 PART-TIME EMPLOYEES	0	14,623	14,623	14,623
376	745	2,000	6103012 OVERTIME	61	0	0	0
3,106	3,996	4,310	6105011 FICA/MEDICARE	3,880	4,425	4,425	4,425
1,922	2,396	3,045	6105012 WORKMEN'S COMP	1,472	2,175	2,175	2,175
14,202	14,872	16,927	6106011 MEDICAL & DENTAL INSURANCE	15,728	16,305	16,305	16,305
39	72	285	6106012 LIFE INSURANCE	74	75	75	75
169	173	0	6106013 LONG-TERM DISABILITY INS.	185	185	185	185
5,947	6,460	5,534	6106014 RETIREMENT	6,536	7,331	7,331	7,331
68,731	82,203	86,432	TOTAL PERSONAL SERVICES	80,647	88,330	88,330	88,330
MATERIALS & SERVICES							
349	1,002	1,030	6202101 COMPUTER SOFTWARE, UPGRADES,	1,000	1,000	1,000	1,000
5,718	6,492	6,635	6203001 ELECTRIC POWER	6,700	6,850	6,850	6,850
1,720	670	853	6203010 NATURAL GAS	700	750	750	750
424	297	296	6203020 TELEPHONE	400	450	450	450
945	44	68	6206001 TRAINING	500	1,000	1,000	1,000
100	2,874	4,432	6206007 SAFETY	4,400	2,500	2,500	2,500
530	604	594	6209030 UNIFORMS & CLOTHING	1,200	1,200	1,200	1,200
6,312	1,779	2,353	6210001 BUILDING MAINTENANCE	2,400	2,500	2,500	2,500
3,975	7,671	8,206	6221001 GASOLINE, FUEL, OILS	3,000	3,000	3,000	3,000
5,754	3,401	5,140	6221010 VEHICLE REPAIR PARTS	9,500	6,000	6,000	6,000
0	108	0	6221015 CORROSION CONTROL	0	0	0	0
2,659	2,734	2,402	6229001 OTHER SUPPLIES	5,400	4,000	4,000	4,000
28,486	27,675	32,009	TOTAL MATERIALS & SERVICES	35,200	29,250	29,250	29,250
CAPITAL OUTLAY							
0	2,273	0	6320201 OTHER EQUIPMENT	8,000	40,000	40,000	40,000
0	2,273	0	TOTAL CAPITAL OUTLAY	8,000	40,000	40,000	40,000
<b>97,217</b>	<b>112,152</b>	<b>118,441</b>	<b>TOTAL EXPENDITURES</b>	<b>123,847</b>	<b>157,580</b>	<b>157,580</b>	<b>157,580</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
111-091-GENERAL FUND**

Monday, October 06, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>GENERAL FUND NON-DEPARTMENTAL</b>							
PERSONAL SERVICES							
0	0	0	6101100 SALARIES	38,178	8,181	8,181	8,181
7,448	-15,606	45,000	6105001 PAYROLL TAX, INS. & BENEFITS	1,008	0	0	0
0	0	0	6105011 FICA/MEDICARE	3,442	626	626	626
11,099	24,974	0	6105012 WORKMEN'S COMP	10,000	10,030	10,030	10,030
81	0	0	6105013 UNEMPLOYMENT RE-IMBURSEMEN	980	0	0	0
0	0	0	6106011 MEDICAL & DENTAL INSURANCE	3,536	941	941	941
0	0	0	6106012 LIFE INSURANCE	48	12	12	12
0	0	0	6106013 LONG-TERM DISABILITY INS.	128	35	35	35
18,627	9,368	45,000	TOTAL PERSONAL SERVICES	57,320	19,825	19,825	19,825
MATERIALS & SERVICES							
22,593	23,350	10,000	6201119 CONTRACTED SERVICES	50,000	29,000	29,000	29,000
0	15,831	1,000	6201152 LEGAL SERVICES	500	500	500	500
3,022	15,666	20,000	6201154 ENGINEERING (GIS)	10,000	3,000	3,000	3,000
1,950	0	0	6201159 OTHER CONSULTANTS	1,500	1,500	1,500	1,500
6,972	5,811	8,000	6202001 FILING AND RECORDING FEES	3,000	4,000	4,000	4,000
14	0	0	6202004 REAL PROPERTY TAXES	0	0	0	0
0	1,199	1,500	6202005 ELECTION COSTS	1,500	1,500	1,500	1,500
25,573	29,823	40,000	6202101 COMPUTER SOFTWARE, UPGRADES,	40,000	85,000	85,000	85,000
54,552	52,054	105,000	6203020 TELEPHONE	105,000	57,000	57,000	57,000
146	1,214	3,000	6205001 LEGAL NOTICES	1,500	3,000	3,000	3,000
0	0	0	6206001 TRAINING	308	500	500	500
1,022	0	0	6206002 CONFERENCES, MEETINGS	0	0	0	0
4,756	7,793	7,800	6206005 MEMBERSHIP AND DUES	11,500	12,975	12,975	12,975
31,258	22,461	25,000	6209001 POSTAGE, SHIPPING, METER LEASE	35,000	30,000	30,000	30,000
12,216	17,317	18,200	6209010 INSURANCE AND BONDS	10,813	19,000	19,000	19,000
13,757	7,871	8,000	6211020 MAINTENANCE/LEASE-OFFICE EQUI	16,500	17,000	17,000	17,000
5,531	7,039	5,800	6220001 STATIONERY SUPPLIES	6,000	6,000	6,000	6,000
12,406	17,049	12,000	6229001 OTHER SUPPLIES	12,000	12,500	12,500	12,500
16,540	15,681	16,500	6230001 FIREWORKS	12,320	15,000	15,000	15,000
0	0	15,000	6231095 SUSTAINABILITY PROGRAM	5,000	20,000	20,000	20,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
111-091-GENERAL FUND**

Monday, October 06, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
0	0	41,200	6231096 LOCAL BUS PROGRAM	15,000	15,000	15,000	15,000
54,853	8,987	0	6231097 ECONOMIC DEVELOPMENT	3,000	9,000	9,000	9,000
17,500	15,000	0	6231098 EDUCATIONAL PARTNERSHIPS	0	0	0	0
47,783	49,389	55,238	6231099 ANIMAL CONTROL CONTRACT	55,000	0	0	0
36,650	40,990	41,000	6231199 CONTRIBUTION OUTSIDE AGENCIE	42,000	49,000	49,000	49,000
33,391	22,758	50,000	6231215 EMERGENCY SERVICES PROGRAM	32,000	75,000	75,000	75,000
-93	0	105	6231301 VOLUNTEER EXPENSE/RECOGNITIO	0	0	0	0
289	6,047	5,000	6260001 EMPLOYEE ASSISTANCE/WELLNESS	3,500	5,000	5,000	5,000
402,681	383,329	489,343	TOTAL MATERIALS & SERVICES	472,941	470,475	470,475	470,475
CAPITAL OUTLAY							
11,651	3,209	10,000	6320001 OFFICE EQUIPMENT	1,500	7,500	7,500	7,500
3,800	7,647	0	6320201 OTHER EQUIPMENT	14,500	9,200	9,200	9,200
0	0	0	6340401 LAND PURCHASED	0	0	200,000	200,000
15,451	10,856	10,000	TOTAL CAPITAL OUTLAY	16,000	16,700	216,700	216,700
TRANSFERS							
0	42,454	30,000	6601120 TRANSFER TO LINCOLN SQ CENTER	30,000	45,000	45,000	45,000
30,094	30,094	0	6601469 TRF UNBONDED ASSESS FUND	0	0	0	0
1,872,727	2,186,251	2,190,000	6602151 TRANSFER TO PS/POLICE FUND	2,190,000	2,600,000	2,600,000	2,600,000
509,250	496,969	600,000	6602152 TRANSFER TO PS/DISPATCH FUND	600,000	500,000	500,000	500,000
0	35,000	15,000	6602651 TRANSFER TO PEG ACCESS	19,000	5,000	5,000	5,000
2,412,071	2,790,768	2,835,000	TOTAL TRANSFERS	2,839,000	3,150,000	3,150,000	3,150,000
<b>2,848,831</b>	<b>3,194,321</b>	<b>3,379,343</b>	<b>TOTAL EXPENDITURES</b>	<b>3,385,261</b>	<b>3,657,000</b>	<b>3,857,000</b>	<b>3,857,000</b>
CONTINGENCY/FUND BALANCE							
0	0	1,080,300	6780001 APPROPRIATED FB - CONTINGENCY	0	1,200,000	1,200,000	1,200,000
2,706,692	2,803,493	1,444,325	6800502 UNAPPROPRIATED FUND BALANCE	2,820,791	1,296,359	1,371,359	1,371,359
2,706,692	2,803,493	2,524,625	TOTAL CONTINGENCY/FUND BALANCE	2,820,791	2,496,359	2,571,359	2,571,359
<b>2,706,692</b>	<b>2,803,493</b>	<b>2,524,625</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>2,820,791</b>	<b>2,496,359</b>	<b>2,571,359</b>	<b>2,571,359</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
OUTSIDE AGENCY REQUESTS**

Tuesday, July 08, 2008

<b>Agency</b>	<b>FY01-02 Funding</b>	<b>FY02-03 Funding</b>	<b>FY03-04 Funding</b>	<b>FY04-05 Funding</b>	<b>FY05-06 Funding</b>	<b>FY06-07 Funding</b>	<b>FY07-08 Funding</b>	<b>FY08-09 Requested</b>	<b>FY08-09 Approved</b>	<b>FY08-09 Adopted</b>
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	9,500	9,500	14,500	14,500	10,000	10,000	10,000	30,000	13,000	13,000
My Sister's Place	10,500	10,500	11,500	100,500	10,000	12,000	12,000	12,000	12,000	12,000
Trueman Recovery Center			2,000	2,000		2,000	2,000	2,000	2,000	2,000
Senior Companion Program	7,000	7,000								
Retired & Senior Volunteers	2,700	2,700	2,700	2,700	25,800	2,500	2,500	2,500	2,500	2,500
Lincoln County Food Share					5,000	5,000	5,000	5,000	5,000	5,000
Olalla Center for Children & Families	4,050	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Glass Float Donation					500	500	500		500	500
Thugz Off Drugz						500	500			
Adults Supporting Kids							500	1,000	0	1,000
Lincoln County Children's Advocacy Ctr								7,500	3,000	3,000
Backpack Program									2,000	2,000
	36,750	37,700	38,700	127,700	59,300	40,500	41,000	68,000	48,000	49,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
120-000-LINCOLN SQ OPERATIONS**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
INTER-GOVERNMENTAL							
2,524	20,053		4302080	HVAC Grant	20,000		
2,524	20,053	0	TOTAL INTER-GOVERNMENTAL		20,000		
MISCELLANEOUS REVENUE							
175,171	177,432	176,000	4601060	LINCOLN SQ LEASE PAYMENT	177,000	184,000	184,000
22,989	23,771	25,000	4601950	LINC SQ REIMBURSEMENT-TENANT	24,948	25,000	25,000
2,274	-426	1,000	4610001	INTEREST ALLOCATED	425	100	100
14,400	16,975	17,484	4699830	REIMBURSEMENT FROM URBAN RE	17,484	18,383	18,383
214,834	217,753	219,484	TOTAL MISCELLANEOUS REVENUE		219,857	227,483	227,483
TRANSFERS IN							
17,675	20,835	21,460	4701822	TRANSFER FROM VCB FUND	21,460	20,000	20,000
	42,454	30,000	4702111	TRANSFER FROM GENERAL FUND	30,000	45,000	45,000
12,360	14,570	15,007	4702220	TRANSFER FROM STREET FUND	15,007	15,757	15,757
12,360	14,570	15,007	4702770	TRANSFER FROM WATER FUND	15,007	15,757	15,757
12,360	14,570	15,007	4702780	TRANSFER FROM SEWER FUND	15,007	15,757	15,757
54,755	106,999	96,481	TOTAL TRANSFERS IN		96,481	112,271	112,271
BEGINNING FUND BALANCE							
55,544	9,609	42,387	4890010	BEGINNING BALANCE	4,907	43,635	43,635
55,544	9,609	42,387	TOTAL BEGINNING FUND BALANCE		4,907	43,635	43,635
<b>327,658</b>	<b>354,413</b>	<b>358,352</b>	<b>TOTAL RESOURCES</b>		<b>341,245</b>	<b>383,389</b>	<b>383,389</b>
PERSONAL SERVICES							
70,229	71,811	77,326	6101100	SALARIES	73,788	76,011	76,011
0	0	0	6102002	PART-TIME EMPLOYEES	700	0	0
3,208	2,187	1,200	6103012	OVERTIME	3,500	1,200	1,200
5,213	5,378	6,007	6105011	FICA/MEDICARE	5,360	5,907	5,907
3,130	3,160	4,260	6105012	WORKMEN'S COMP	2,000	2,735	2,735



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
120-000-LINCOLN SQ OPERATIONS**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED	
28,404	29,864	33,854	6106011	MEDICAL & DENTAL INSURANCE	30,932	31,918	31,918	31,918
78	144	612	6106012	LIFE INSURANCE	160	150	150	150
299	306	0	6106013	LONG-TERM DISABILITY INS.	323	325	325	325
10,876	10,453	9,886	6106014	RETIREMENT	9,316	9,721	9,721	9,721
121,436	123,303	133,145		TOTAL PERSONAL SERVICES	126,079	127,967	127,967	127,967
MATERIALS & SERVICES								
17,155	16,854	20,000	6201119	CONTRACTED SERVICES	18,000	20,000	20,000	20,000
0	395	400	6202099	MISC. PERMITS	350	400	400	400
36,102	60,131	0	6202101	COMPUTER SOFTWARE, UPGRADES,	5,000	0	0	0
41,925	49,038	50,000	6203001	ELECTRIC POWER	49,200	50,000	50,000	50,000
11,780	9,775	11,000	6203010	NATURAL GAS	8,300	10,000	10,000	10,000
493	662	600	6203020	TELEPHONE	590	600	600	600
55	44	400	6206002	CONFERENCES, MEETINGS	0	400	400	400
0	79	100	6206004	RECRUITMENT/RELOCATION	0	100	100	100
0	0	0	6206007	SAFETY	133	0	0	0
21,016	22,612	23,740	6209010	INSURANCE AND BONDS	19,876	22,000	22,000	22,000
598	368	500	6209030	UNIFORMS & CLOTHING	379	500	500	500
25,551	34,155	40,000	6210001	BUILDING MAINTENANCE	36,800	45,000	45,000	45,000
22,989	23,671	25,000	6210005	LINC SQ REIMB MAINT-TENANTS O	24,713	25,000	25,000	25,000
598	661	650	6221001	GASOLINE, FUEL, OILS	700	600	600	600
307	536	300	6221010	VEHICLE REPAIR PARTS	690	300	300	300
2,049	3,123	3,000	6229001	OTHER SUPPLIES	2,800	3,000	3,000	3,000
180,619	222,104	175,690		TOTAL MATERIALS & SERVICES	167,531	177,900	177,900	177,900
CAPITAL OUTLAY								
0	4,099	2,500	6320201	OTHER EQUIPMENT	1,000	0	0	0
15,994	0	45,000	6330201	BUILDING IMPROVEMENTS	3,000	50,000	50,000	50,000
15,994	4,099	47,500		TOTAL CAPITAL OUTLAY	4,000	50,000	50,000	50,000
<b>318,049</b>	<b>349,506</b>	<b>356,335</b>		<b>TOTAL EXPENDITURES</b>	<b>297,610</b>	<b>355,867</b>	<b>355,867</b>	<b>355,867</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
120-000-LINCOLN SQ OPERATIONS**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
CONTINGENCY/FUND BALANCE							
0	0	2,017	6780001	APPROPRIATED FB - CONTINGENCY	0	27,522	27,522
9,609	4,907	0	6800502	UNAPPROPRIATED FUND BALANCE	43,635	0	0
9,609	4,907	2,017	TOTAL CONTINGENCY/FUND BALANCE		43,635	27,522	27,522
<b>9,609</b>	<b>4,907</b>	<b>2,017</b>	<b>TOTAL ENDING FUND BALANCE</b>		<b>43,635</b>	<b>27,522</b>	<b>27,522</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
261-000-FACILITIES CAPITAL FUND**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
			4601910 OTHER REVENUE		5,000	5,000	5,000
			4610001 INTEREST ALLOCATED		3,000	3,000	3,000
0	0	0	TOTAL MISCELLANEOUS REVENUE	0	8,000	8,000	8,000
OTHER RESOURCES							
			4801001 BOND SALES		1,000,000	1,000,000	1,000,000
0	0	0	TOTAL OTHER RESOURCES	0	1,000,000	1,000,000	1,000,000
TRANSFERS IN							
			4701230 TRANSIENT ROOM TAX FUNDS		174,229	174,229	174,229
0	0	0	TOTAL TRANSFERS IN	0	174,229	174,229	174,229
BEGINNING FUND BALANCE							
0	0	0	4890010 BEGINNING BALANCE	0	0	0	0
0	0	0	TOTAL BEGINNING FUND BALANCE	0	0	0	0
<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>1,182,229</b>	<b>1,182,229</b>	<b>1,182,229</b>
CAPITAL OUTLAY							
0	0	0	6330201 BUILDING IMPROVEMENTS	0	217,000	217,000	217,000
0	0	0	6330207 LIBRARY IMPROVEMENTS	0	825,000	825,000	825,000
0	0	0	6340105 ARCHITECTS	0	80,000	80,000	80,000
0	0	0	TOTAL CAPITAL OUTLAY	0	1,122,000	1,122,000	1,122,000
<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>1,122,000</b>	<b>1,122,000</b>	<b>1,122,000</b>
CONTINGENCY/FUND BALANCE							
0	0	0	6780001 APPROPRIATED FB - CONTINGENCY	0	60,229	60,229	60,229
0	0	0	6800502 UNAPPROPRIATED FUND BALANCE	0	0	0	0
0	0	0	TOTAL CONTINGENCY/FUND BALANCE	0	60,229	60,229	60,229
<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>0</b>	<b>60,229</b>	<b>60,229</b>	<b>60,229</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
151-000-PUBLIC SAFETY/POLICE FUND**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
INTER-GOVERNMENTAL							
			4301800	FEDERAL GRANTS	1,446		
628	949		4302080	OTHER STATE ALLOCATION			
13,030	31,934		4302121	POLICE GRANTS AND REIMBURSEM	8,029	0	0
7,834	4,976	4,301	4304301	OTHER LOCAL GOVERNMENT	4,865		
21,492	37,858	4,301		TOTAL INTER-GOVERNMENTAL	14,340	0	0
FINES & FORFEITURES							
258	552		4501301	RESTITUTION	200	250	250
258	552	0		TOTAL FINES & FORFEITURES	200	250	250
MISCELLANEOUS REVENUE							
11,800	8,800	10,000	4601009	POLICE IMPOUNDMENT FEE	18,050	13,000	13,000
3,203	4,154	4,400	4601010	POLICE REPORT FEE	5,000	5,000	5,000
144	12,435	2,000	4601910	OTHER REVENUE	2,000	2,000	2,000
9,079	15,675	15,000	4610001	INTEREST ALLOCATED	15,000	15,000	15,000
1,650	919		4650005	SALE OF EQUIPMENT	7,642	0	0
			4690010	INSURANCE CLAIMS/REFUNDS	1,451		
100			4690501	DONATIONS, FUNDRAISERS			
25,977	41,984	31,400		TOTAL MISCELLANEOUS REVENUE	49,143	35,000	35,000
TRANSFERS IN							
1,872,727	2,186,251	2,190,000	4701111	GENERAL FUND	2,190,000	2,600,000	2,600,000
368,580	403,320	397,984	4701230	TRANSIENT ROOM TAX FUNDS	426,527	426,527	426,527
2,241,307	2,589,571	2,587,984		TOTAL TRANSFERS IN	2,616,527	3,026,527	3,026,527
BEGINNING FUND BALANCE							
203,666	183,519	327,863	4890010	BEGINNING BALANCE	331,752	178,160	178,160
203,666	183,519	327,863		TOTAL BEGINNING FUND BALANCE	331,752	178,160	178,160
<b>2,492,699</b>	<b>2,853,484</b>	<b>2,951,548</b>		<b>TOTAL RESOURCES</b>	<b>3,011,962</b>	<b>3,239,937</b>	<b>3,239,937</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
151-000-PUBLIC SAFETY/POLICE FUND**

Tuesday, July 08, 2008

<b>ACTUAL FY 2005-06</b>	<b>ACTUAL FY 2006-07</b>	<b>BUDGET FY 2007-08</b>		<b>ESTIMATE FY 2007-08</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>FY 2008-09 ADOPTED</b>
<b>PERSONAL SERVICES</b>							
1,036,655	1,065,335	1,261,188	6101100 SALARIES	1,361,043	1,519,776	1,519,776	1,519,776
0	22,091	21,000	6101200 CERTIFICATION PAY	0	0	0	0
8,396	6,250	0	6102001 PART-TIME HOURLY	5,355	4,000	4,000	4,000
0	10,045	36,123	6102002 PART-TIME EMPLOYEES	30,855	39,700	39,700	39,700
187,707	172,566	140,000	6103012 OVERTIME	135,484	145,000	145,000	145,000
95,083	100,312	114,529	6105011 FICA/MEDICARE	120,945	127,319	127,319	127,319
57,114	58,084	81,154	6105012 WORKMEN'S COMP	52,120	72,689	72,689	72,689
297,196	310,356	412,617	6106011 MEDICAL & DENTAL INSURANCE	399,995	411,457	411,457	411,457
1,600	1,908	10,779	6106012 LIFE INSURANCE	2,403	2,314	2,314	2,314
3,959	4,344	0	6106013 LONG-TERM DISABILITY INS.	5,393	6,053	6,053	6,053
181,094	175,230	195,590	6106014 RETIREMENT	185,868	223,476	223,476	223,476
25,121	56,421	38,400	6107011 PAID VACATION POLICE	43,593	56,000	56,000	56,000
1,893,924	1,982,941	2,311,380	TOTAL PERSONAL SERVICES	2,343,054	2,607,784	2,607,784	2,607,784
<b>MATERIALS &amp; SERVICES</b>							
29,620	7,403	5,000	6201119 CONTRACTED SERVICES	17,755	35,000	35,000	35,000
2,230	2,500	2,000	6201152 LEGAL SERVICES	2,025	2,500	2,500	2,500
0	0	2,500	6201154 SERT	2,500	2,500	2,500	2,500
36	13	4,000	6202101 COMPUTER SOFTWARE, UPGRADES,	3,500	5,000	5,000	5,000
8,938	10,396	11,000	6203001 ELECTRIC POWER	11,000	12,000	12,000	12,000
1,576	1,456	2,800	6203010 NATURAL GAS	1,200	2,800	2,800	2,800
24,475	22,897	29,000	6203020 TELEPHONE	31,500	38,000	38,000	38,000
1,906	2,280	3,000	6205003 PRINTING	3,000	3,500	3,500	3,500
8,382	6,831	13,000	6206001 TRAINING	6,500	11,000	11,000	11,000
1,599	1,327	3,100	6206002 CONFERENCES, MEETINGS	3,000	3,100	3,100	3,100
5,966	19,247	12,000	6206004 RECRUITMENT/RELOCATION	7,000	10,000	10,000	10,000
320	1,311	1,200	6206005 MEMBERSHIP AND DUES	1,300	1,700	1,700	1,700
1,250	275	1,500	6206006 BOOKS AND PERIODICALS	1,500	1,800	1,800	1,800
426	4,425	1,000	6206007 SAFETY	1,200	1,000	1,000	1,000
6,202	3,524	5,500	6209001 POSTAGE, SHIPPING, METER LEASE	5,500	7,500	7,500	7,500

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
151-000-PUBLIC SAFETY/POLICE FUND**

Tuesday, July 08, 2008

<b>ACTUAL FY 2005-06</b>	<b>ACTUAL FY 2006-07</b>	<b>BUDGET FY 2007-08</b>		<b>ESTIMATE FY 2007-08</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>FY 2008-09 ADOPTED</b>	
64,995	67,387	75,550	6209010	INSURANCE AND BONDS	66,847	75,000	75,000	75,000
23,786	23,683	20,000	6209030	UNIFORMS & CLOTHING	19,000	23,000	23,000	23,000
20,175	25,404	20,000	6210001	BUILDING MAINTENANCE	15,000	17,000	17,000	17,000
19,298	14,619	9,000	6211001	RADIO COMMUNICATION MAINT.	6,000	8,000	8,000	8,000
2,374	7,668	6,500	6211005	FIREARMS/RANGE MANAGEMENT	8,000	6,500	6,500	6,500
7,075	10,463	7,500	6211020	MAINTENANCE/LEASE-OFFICE EQUI	6,000	7,000	7,000	7,000
4,334	3,703	5,700	6213001	CLEANING ALLOWANCE	4,000	5,000	5,000	5,000
35,676	38,974	37,000	6221001	GASOLINE, FUEL, OILS	48,000	54,000	54,000	54,000
19,628	25,724	18,000	6221010	VEHICLE REPAIR PARTS	39,000	20,000	20,000	20,000
4,533	4,639	7,500	6222050	AMMUNITION	6,500	7,500	7,500	7,500
992	661	2,000	6225001	CODE ENFORCEMENT EXPENSE	500	1,500	1,500	1,500
1,819	1,941	1,500	6225002	INVESTIGATIVE EXPENSE	1,500	1,500	1,500	1,500
26,388	21,979	26,000	6229001	OTHER SUPPLIES	27,000	29,000	29,000	29,000
2,534	829	2,000	6229002	FILM, PROCESSING	500	750	750	750
0	0	0	6231099	ANIMAL CONTROL CONTRACT	0	59,207	59,207	59,207
326,532	331,558	334,850		TOTAL MATERIALS & SERVICES	346,327	452,357	452,357	452,357
				CAPITAL OUTLAY				
20,775	50,155	63,000	6310001	AUTOMOBILES	58,000	72,000	72,000	72,000
900	8,153	6,000	6320001	OFFICE EQUIPMENT	10,000	1,500	1,500	1,500
876	0	0	6320101	POLICE TYPE EQUIPMENT	0	0	0	0
50,226	67,978	49,500	6320201	OTHER EQUIPMENT	44,000	38,000	38,000	38,000
0	0	40,000	6330201	BUILDING IMPROVEMENTS	32,421	20,000	20,000	20,000
72,777	126,286	158,500		TOTAL CAPITAL OUTLAY	144,421	131,500	131,500	131,500
				TRANSFERS				
15,947	15,947	0	6601469	TRF UNBONDED ASSESS FUND	0	0	0	0
0	65,000	0	6602152	TRANSFER TO PS/DISPATCH FUND	0	0	0	0
15,947	80,947	0		TOTAL TRANSFERS	0	0	0	0
<b>2,309,180</b>	<b>2,521,733</b>	<b>2,804,730</b>		<b>TOTAL EXPENDITURES</b>	<b>2,833,802</b>	<b>3,191,641</b>	<b>3,191,641</b>	<b>3,191,641</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
151-000-PUBLIC SAFETY/POLICE FUND**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
CONTINGENCY/FUND BALANCE							
0	0	146,818	6780001	APPROPRIATED FB - CONTINGENCY	0	48,296	48,296
183,519	331,752	0	6800502	UNAPPROPRIATED FUND BALANCE	178,160	0	0
183,519	331,752	146,818	TOTAL CONTINGENCY/FUND BALANCE		178,160	48,296	48,296
<b>183,519</b>	<b>331,752</b>	<b>146,818</b>	<b>TOTAL ENDING FUND BALANCE</b>		<b>178,160</b>	<b>48,296</b>	<b>48,296</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
152-000-PUBLIC SAFETY/DISPATCH CENTER**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED	
<b>RESOURCES</b>								
INTER-GOVERNMENTAL								
31,410	19,509	34,200	4302120	9-1-1 TAX ALLOCATION	50,000	40,512	40,512	40,512
15,000	15,000	15,000	4304201	FIRE DISPATCHING	15,000	15,000	15,000	15,000
46,410	34,509	49,200		TOTAL INTER-GOVERNMENTAL	65,000	55,512	55,512	55,512
MISCELLANEOUS REVENUE								
2,943	1,915	2,215	4610001	INTEREST ALLOCATED	2,000	2,000	2,000	2,000
2,943	1,915	2,215		TOTAL MISCELLANEOUS REVENUE	2,000	2,000	2,000	2,000
TRANSFERS IN								
509,250	496,969	600,000	4702111	TRANSFER FROM GENERAL FUND	600,000	500,000	500,000	500,000
	65,000		4702151	TRANSFER FROM POLICE FUND				
509,250	561,969	600,000		TOTAL TRANSFERS IN	600,000	500,000	500,000	500,000
BEGINNING FUND BALANCE								
93,569	53,098	18,073	4890010	BEGINNING BALANCE	10,811	126,500	126,500	126,500
93,569	53,098	18,073		TOTAL BEGINNING FUND BALANCE	10,811	126,500	126,500	126,500
<b>652,172</b>	<b>651,491</b>	<b>669,488</b>		<b>TOTAL RESOURCES</b>	<b>677,811</b>	<b>684,012</b>	<b>684,012</b>	<b>684,012</b>
PERSONAL SERVICES								
296,851	279,937	301,633	6101100	SALARIES	277,560	328,922	328,922	328,922
0	3,450	3,600	6101200	CERTIFICATION PAY	0	0	0	0
6,259	2,071	0	6102001	PART-TIME HOURLY	0	0	0	0
0	0	18,442	6102002	PART-TIME EMPLOYEES	1,033	17,502	17,502	17,502
48,106	51,313	24,570	6103012	OVERTIME	47,711	40,000	40,000	40,000
26,427	25,253	27,008	6105011	FICA/MEDICARE	24,882	29,943	29,943	29,943
1,074	1,483	1,484	6105012	WORKMEN'S COMP	1,052	1,380	1,380	1,380
104,341	97,562	134,700	6106011	MEDICAL & DENTAL INSURANCE	102,159	116,393	116,393	116,393
588	574	2,950	6106012	LIFE INSURANCE	563	600	600	600
1,220	1,168	0	6106013	LONG-TERM DISABILITY INS.	1,171	1,404	1,404	1,404
51,213	43,306	46,322	6106014	RETIREMENT	40,795	48,939	48,939	48,939



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
152-000-PUBLIC SAFETY/DISPATCH CENTER**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
4,914	5,587	4,800	6107012 PAID VACATION DISPATCHER	3,433	5,000	5,000	5,000
540,993	511,706	565,509	TOTAL PERSONAL SERVICES	500,359	590,083	590,083	590,083
MATERIALS & SERVICES							
200	48	0	6203020 TELEPHONE	360	360	360	360
645	795	2,500	6206001 TRAINING	500	1,500	1,500	1,500
0	392	1,000	6206002 CONFERENCES, MEETINGS	300	1,000	1,000	1,000
0	2,896	500	6206004 RECRUITMENT/RELOCATION	3,252	3,500	3,500	3,500
2,207	2,101	2,400	6209010 INSURANCE AND BONDS	1,658	2,400	2,400	2,400
24,851	7,738	5,500	6211001 RADIO COMMUNICATION MAINT.	1,800	5,500	5,500	5,500
16,217	19,033	20,000	6211002 RECORDS MANAGEMENT (R.A.I.N.)	20,000	20,000	20,000	20,000
0	1,990	2,000	6211003 LOGGING RECORDER MAINT	2,000	2,000	2,000	2,000
0	0	20,000	6211004 COMPUTER AIDED DISPATCH (CAD)	10,000	20,000	20,000	20,000
1,780	2,483	1,500	6229001 OTHER SUPPLIES	3,582	1,500	1,500	1,500
45,900	37,476	55,400	TOTAL MATERIALS & SERVICES	43,452	57,760	57,760	57,760
CAPITAL OUTLAY							
12,181	0	3,000	6320001 OFFICE EQUIPMENT	2,500	6,000	6,000	6,000
0	91,498	5,000	6320201 OTHER EQUIPMENT	5,000	0	0	0
12,181	91,498	8,000	TOTAL CAPITAL OUTLAY	7,500	6,000	6,000	6,000
<b>599,074</b>	<b>640,680</b>	<b>628,909</b>	<b>TOTAL EXPENDITURES</b>	<b>551,311</b>	<b>653,843</b>	<b>653,843</b>	<b>653,843</b>
CONTINGENCY/FUND BALANCE							
0	0	40,579	6780001 APPROPRIATED FB - CONTINGENCY	0	30,169	30,169	30,169
53,098	10,811	0	6800502 UNAPPROPRIATED FUND BALANCE	126,500	0	0	0
53,098	10,811	40,579	TOTAL CONTINGENCY/FUND BALANCE	126,500	30,169	30,169	30,169
<b>53,098</b>	<b>10,811</b>	<b>40,579</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>126,500</b>	<b>30,169</b>	<b>30,169</b>	<b>30,169</b>
-40,471	-42,287	22,506	<i>Excess of Resources over Expenditures</i>	115,689	-96,331	-96,331	-96,331

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
153-000-D A R E PROGRAM**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
0	500		4601910 OTHER REVENUE				
463	697	500	4610001 INTEREST ALLOCATED	500	400	400	400
3,921			4690030 GOLF TOURNAMENT				
3,916	1,526		4690031 DONKEY BASKETBALL				
3,635			4690032 TRIVIA PURSUIT				
3,087	45		4690501 DONATIONS, FUNDRAISERS	300	0	0	0
15,021	2,768	500	TOTAL MISCELLANEOUS REVENUE	800	400	400	400
BEGINNING FUND BALANCE							
10,271	15,041	9,668	4890010 BEGINNING BALANCE	12,455	10,505	10,505	10,505
10,271	15,041	9,668	TOTAL BEGINNING FUND BALANCE	12,455	10,505	10,505	10,505
<b>25,292</b>	<b>17,809</b>	<b>10,168</b>	<b>TOTAL RESOURCES</b>	<b>13,255</b>	<b>10,905</b>	<b>10,905</b>	<b>10,905</b>
MATERIALS & SERVICES							
1,244	0	500	6205002 ADVERTISING & PROMOTION	0	500	500	500
0	10	0	6206001 TRAINING	0	0	0	0
1,178	446	1,000	6206002 CONFERENCES, MEETINGS	750	750	750	750
714	83	500	6206003 TRAVEL, SUBSISTENCE	0	500	500	500
5,147	3,654	4,000	6229001 OTHER SUPPLIES	2,000	3,000	3,000	3,000
1,968	1,162	2,000	6231081 YOUTH	0	1,000	1,000	1,000
10,251	5,354	8,000	TOTAL MATERIALS & SERVICES	2,750	5,750	5,750	5,750
<b>10,251</b>	<b>5,354</b>	<b>8,000</b>	<b>TOTAL EXPENDITURES</b>	<b>2,750</b>	<b>5,750</b>	<b>5,750</b>	<b>5,750</b>
CONTINGENCY/FUND BALANCE							
0	0	2,168	6780001 APPROPRIATED FB - CONTINGENCY	0	5,155	5,155	5,155
15,041	12,455	0	6800502 UNAPPROPRIATED FUND BALANCE	10,505	0	0	0
15,041	12,455	2,168	TOTAL CONTINGENCY/FUND BALANCE	10,505	5,155	5,155	5,155
<b>15,041</b>	<b>12,455</b>	<b>2,168</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>10,505</b>	<b>5,155</b>	<b>5,155</b>	<b>5,155</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
643-000-POLICE DEPT - GRANTS**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
15			4610001	INTEREST ALLOCATED			
15	0	0		TOTAL MISCELLANEOUS REVENUE			
				0			
BEGINNING FUND BALANCE							
424	0	0	4890010	BEGINNING BALANCE			
424	0	0		TOTAL BEGINNING FUND BALANCE			
				0	0	0	0
<b>439</b>	<b>0</b>	<b>0</b>		<b>TOTAL RESOURCES</b>			
				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
CAPITAL OUTLAY							
439	0	0	6320201	OTHER EQUIPMENT			
439	0	0		TOTAL CAPITAL OUTLAY			
				0	0	0	0
<b>439</b>	<b>0</b>	<b>0</b>		<b>TOTAL EXPENDITURES</b>			
				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
CONTINGENCY/FUND BALANCE							
0	0	0	6800502	UNAPPROPRIATED FUND BALANCE			
0	0	0		TOTAL CONTINGENCY/FUND BALANCE			
				0	0	0	0
<b>0</b>	<b>0</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>			
				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
191-000-GOVERNMENT ACCESS**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
FEES, LICENSES, PERMITS							
10,861	8,372	11,500	4201005	CHARTER CABLE FRANCHISE FEE	10,500	10,500	10,500
10,861	8,372	11,500		TOTAL FEES, LICENSES, PERMITS	10,500	10,500	10,500
MISCELLANEOUS REVENUE							
1,255	3,169	4,200	4610001	INTEREST ALLOCATED	2,200	3,000	3,000
1,255	3,169	4,200		TOTAL MISCELLANEOUS REVENUE	2,200	3,000	3,000
TRANSFERS IN							
	35,000	15,000	4702111	TRANSFER FROM GENERAL FUND	19,000	5,000	5,000
0	35,000	15,000		TOTAL TRANSFERS IN	19,000	5,000	5,000
BEGINNING FUND BALANCE							
29,892	37,760	84,140	4890010	BEGINNING BALANCE	83,579	1,193	1,193
29,892	37,760	84,140		TOTAL BEGINNING FUND BALANCE	83,579	1,193	1,193
<b>42,008</b>	<b>84,301</b>	<b>114,840</b>		<b>TOTAL RESOURCES</b>	<b>115,279</b>	<b>19,693</b>	<b>19,693</b>
PERSONAL SERVICES							
1,066	662	2,600	6102001	PART-TIME HOURLY	2,245	3,500	3,500
868	0	0	6102002	PART-TIME EMPLOYEES	0	0	0
138	51	400	6105011	FICA/MEDICARE	167	268	268
6	2	0	6105012	WORKMEN'S COMP	9	0	0
77	8	0	6106011	MEDICAL & DENTAL INSURANCE	180	0	0
1	0	0	6106012	LIFE INSURANCE	5	0	0
0	0	0	6106013	LONG-TERM DISABILITY INS.	5	0	0
84	0	0	6106014	RETIREMENT	75	0	0
2,239	722	3,000		TOTAL PERSONAL SERVICES	2,686	3,768	3,768
MATERIALS & SERVICES							
340	0	500	6211020	MAINTENANCE/LEASE-OFFICE EQUI	0	750	750

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
191-000-GOVERNMENT ACCESS**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
569	0	500	6229001 OTHER SUPPLIES	1,400	1,500	1,500	1,500
909	0	1,000	TOTAL MATERIALS & SERVICES	1,400	2,250	2,250	2,250
CAPITAL OUTLAY							
1,100	0	105,000	6320201 OTHER EQUIPMENT	110,000	3,000	3,000	3,000
1,100	0	105,000	TOTAL CAPITAL OUTLAY	110,000	3,000	3,000	3,000
<b>4,248</b>	<b>722</b>	<b>109,000</b>	<b>TOTAL EXPENDITURES</b>	<b>114,086</b>	<b>9,018</b>	<b>9,018</b>	<b>9,018</b>
CONTINGENCY/FUND BALANCE							
0	0	5,840	6780001 APPROPRIATED FB - CONTINGENCY	0	10,675	10,675	10,675
37,760	83,579	0	6800502 UNAPPROPRIATED FUND BALANCE	1,193	0	0	0
37,760	83,579	5,840	TOTAL CONTINGENCY/FUND BALANCE	1,193	10,675	10,675	10,675
<b>37,760</b>	<b>83,579</b>	<b>5,840</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>1,193</b>	<b>10,675</b>	<b>10,675</b>	<b>10,675</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
192-000-AGATE BEACH CLOSURE FUND**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
33,514	44,774		4610001	INTEREST ALLOCATED			
33,514	44,774	0	TOTAL MISCELLANEOUS REVENUE		0		
BEGINNING FUND BALANCE							
847,942	870,216	904,764	4890010	BEGINNING BALANCE			
847,942	870,216	904,764	TOTAL BEGINNING FUND BALANCE		902,445	862,445	862,445
<b>881,456</b>	<b>914,990</b>	<b>904,764</b>	<b>TOTAL RESOURCES</b>		<b>902,445</b>	<b>862,445</b>	<b>862,445</b>
MATERIALS & SERVICES							
11,240	12,545	40,000	6231093	SOLID WASTE CONSORTIUM			
11,240	12,545	40,000	TOTAL MATERIALS & SERVICES		40,000	40,000	40,000
<b>11,240</b>	<b>12,545</b>	<b>40,000</b>	<b>TOTAL EXPENDITURES</b>		<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
CONTINGENCY/FUND BALANCE							
0	0	864,764	6780001	APPROPRIATED FB - CONTINGENCY			
870,216	902,445	0	6800502	UNAPPROPRIATED FUND BALANCE			
870,216	902,445	864,764	TOTAL CONTINGENCY/FUND BALANCE		862,445	822,445	822,445
<b>870,216</b>	<b>902,445</b>	<b>864,764</b>	<b>TOTAL ENDING FUND BALANCE</b>		<b>862,445</b>	<b>822,445</b>	<b>822,445</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
193-000-% FOR ART**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
654	2,171	3,000	4610001	INTEREST ALLOCATED	2,000	2,000	2,000
	4,446	5,000	4699830	URBAN RENEWAL AGENCY	5,000	5,000	5,000
654	6,617	8,000		TOTAL MISCELLANEOUS REVENUE	7,000	7,000	7,000
TRANSFERS IN							
	4,271	2,875	4701220	STREET FUND	2,875	4,000	4,000
3,592	2,904	15,000	4701770	WATER FUND	0	30,000	30,000
7,656	30,956	10,000	4701780	SEWER FUND	0	25,000	25,000
11,248	38,131	27,875		TOTAL TRANSFERS IN	2,875	59,000	59,000
BEGINNING FUND BALANCE							
7,339	19,241	60,986	4890010	BEGINNING BALANCE	63,988	48,863	48,863
7,339	19,241	60,986		TOTAL BEGINNING FUND BALANCE	63,988	48,863	48,863
<b>19,241</b>	<b>63,988</b>	<b>96,861</b>		<b>TOTAL RESOURCES</b>	<b>73,863</b>	<b>114,863</b>	<b>114,863</b>
MATERIALS & SERVICES							
0	0	0	6201119	CONTRACTED SERVICES	0	0	0
0	0	200	6209010	INSURANCE AND BONDS	0	200	200
0	0	500	6210010	SYSTEM MAINTENANCE	0	500	500
0	0	300	6229001	OTHER SUPPLIES	0	300	300
0	0	1,000		TOTAL MATERIALS & SERVICES	0	1,000	1,000
CAPITAL OUTLAY							
0	0	95,861	6301101	ART PURCHASES	25,000	113,863	113,863
0	0	95,861		TOTAL CAPITAL OUTLAY	25,000	113,863	113,863
<b>0</b>	<b>0</b>	<b>96,861</b>		<b>TOTAL EXPENDITURES</b>	<b>25,000</b>	<b>114,863</b>	<b>114,863</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
193-000-% FOR ART**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
			CONTINGENCY/FUND BALANCE				
19,241	63,988	0	6800502	UNAPPROPRIATED FUND BALANCE	48,863	0	0
19,241	63,988	0		TOTAL CONTINGENCY/FUND BALANCE	48,863	0	0
<b>19,241</b>	<b>63,988</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>48,863</b>	<b>0</b>	<b>0</b>



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
HOUSING FUND SUMMARY 631-633**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
INTER-GOVERNMENTAL							
0	4,686	795,700	4301801	RECEIPTS FROM HUD GRANT	795,314	0	0
0	4,686	795,700		TOTAL INTER-GOVERNMENTAL	795,314		
MISCELLANEOUS REVENUE							
5,623	11,574	9,000	4610001	INTEREST ALLOCATED	11,800	15,200	15,200
97,580	0	0	4650001	SALE OF REAL ESTATE	18,254	580,000	580,000
21,808	3,476	0	4650002	LOAN REPAYMENTS 96-97 PROGRA	19,326	0	0
0	50,000	300,000	4690102	CONTRIBUTIONS- BELHAVEN	325,000	0	0
125,011	65,050	309,000		TOTAL MISCELLANEOUS REVENUE	374,380	595,200	595,200
TRANSFERS IN							
1,589	24,716	21,626	4701633	TRF COMMUNITY DEVELOPMENT B	6,769	21,626	21,626
1,589	24,716	21,626		TOTAL TRANSFERS IN	6,769	21,626	21,626
BEGINNING FUND BALANCE							
77,310	202,320	266,066	4890010	BEGINNING BALANCE	262,370	551,750	551,750
77,310	202,320	266,066		TOTAL BEGINNING FUND BALANCE	262,370	551,750	551,750
<b>203,910</b>	<b>296,771</b>	<b>1,392,392</b>		<b>TOTAL RESOURCES</b>	<b>1,438,833</b>	<b>1,168,576</b>	<b>1,168,576</b>
CAPITAL OUTLAY							
0	0	200,000	6370110	PROPERTY ACQUISITION	0	0	0
0	0	60,000	6370130	AFFORDABLE HOUSING	865,000	1,146,950	1,146,950
0	9,686	795,700	6370160	PROJECT ADMINISTRATION	15,314	0	0
0	9,686	1,055,700		TOTAL CAPITAL OUTLAY	880,314	1,146,950	1,146,950
TRANSFERS							
1,589	24,716	21,626	6602631	TRF COMM DEV BLOCK GRANT 01-0	6,769	21,626	21,626
1,589	24,716	21,626		TOTAL TRANSFERS	6,769	21,626	21,626
<b>1,589</b>	<b>34,402</b>	<b>1,077,326</b>		<b>TOTAL EXPENDITURES</b>	<b>887,083</b>	<b>1,168,576</b>	<b>1,168,576</b>

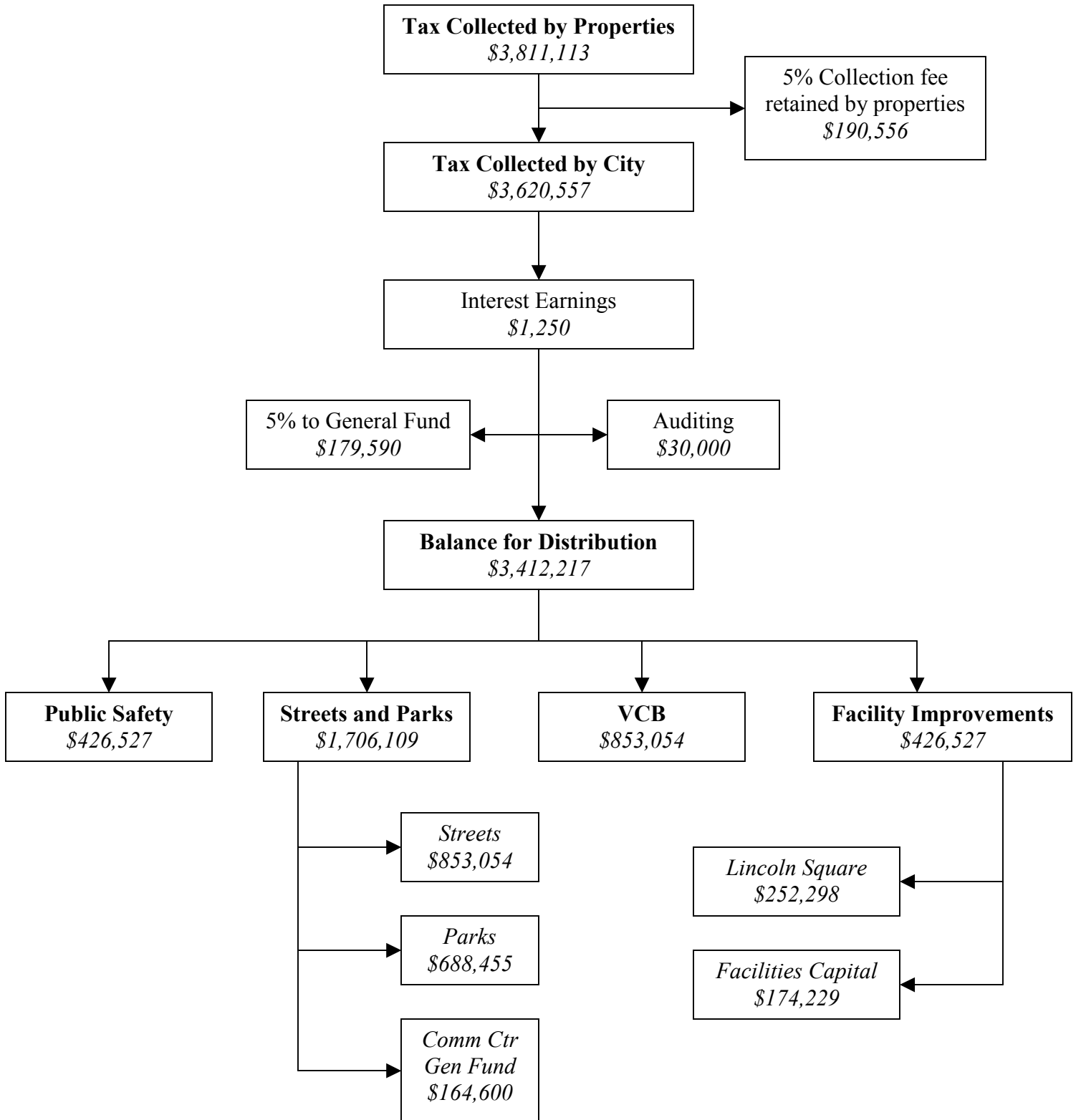
**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
HOUSING FUND SUMMARY 631-633**

Tuesday, July 08, 2008

<b>ACTUAL FY 2005-06</b>	<b>ACTUAL FY 2006-07</b>	<b>BUDGET FY 2007-08</b>		<b>ESTIMATE FY 2007-08</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>FY 2008-09 ADOPTED</b>
			CONTINGENCY/FUND BALANCE				
0	0	315,066	6370400 RESERVE FOR FUTURE YEARS	0	0	0	0
202,320	262,370	0	6800502 UNAPPROPRIATED FUND BALANCE	551,750	0	0	0
202,320	262,370	315,066	TOTAL CONTINGENCY/FUND BALANCE	551,750	0	0	0
<b>202,320</b>	<b>262,370</b>	<b>315,066</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>551,750</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009**

**TRANSIENT ROOM TAX COLLECTION AND DISTRIBUTION ESTIMATES**



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
821-000-TRANSIENT ROOM TAX**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
TAXES							
3,178,168	3,425,716	3,372,500	4105010		3,590,557	3,620,557	3,620,557
-74,936	-30,814		4105011				
	1,067		4105050		1,000	1,000	1,000
3,103,232	3,395,969	3,372,500			3,591,557	3,621,557	3,621,557
MISCELLANEOUS REVENUE							
600	411		4610001		250	250	250
600	411	0			250	250	250
<b>3,103,832</b>	<b>3,396,381</b>	<b>3,372,500</b>			<b>3,591,807</b>	<b>3,621,807</b>	<b>3,621,807</b>
MATERIALS & SERVICES							
0	0	20,000	6201151		0	30,000	30,000
0	0	20,000			0	30,000	30,000
TRANSFERS							
278,892	316,304	306,825	6601111		315,790	344,190	344,190
368,580	403,320	397,984	6601151		426,527	426,527	426,527
737,160	806,641	795,969	6601201		853,054	853,054	853,054
0	0	0	6601261		0	174,229	174,229
613,460	660,156	657,769	6601265		716,855	688,455	688,455
368,580	403,320	397,984	6601322		426,527	252,298	252,298
737,160	806,641	795,969	6601822		853,054	853,054	853,054
3,103,831	3,396,381	3,352,500			3,591,807	3,591,807	3,591,807
<b>3,103,831</b>	<b>3,396,381</b>	<b>3,372,500</b>			<b>3,591,807</b>	<b>3,621,807</b>	<b>3,621,807</b>
CONTINGENCY/FUND BALANCE							
411	250	0	6800502		0	0	0
411	250	0			0	0	0
<b>411</b>	<b>250</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
822-000-VISITOR & CONVENTION BUREAU**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
53,088	37,512	40,000	4601012	GLASS FLOAT FESTIVAL	40,135	40,000	40,000
		11,400	4601160	GLASS STUDIO	11,400	11,400	11,400
	0	12,000	4601161	CULINARY CENTER	5,000	30,000	30,000
1,814	1,182	2,000	4601910	OTHER REVENUE	2,000	2,000	2,000
14,919	23,118	15,000	4610001	INTEREST ALLOCATED	24,100	15,000	15,000
7,072	16,414	10,000	4690005	ADVERTISING REVENUE	243	500	500
8,071	10,342	7,000	4690006	SPECIAL EVENTS REVENUE	7,936	7,000	7,000
5,922	6,567	4,600	4690008	KITE FESTIVALS	4,600	4,600	4,600
	11,971		4690505	GRANTS			
90,885	107,106	102,000	TOTAL MISCELLANEOUS REVENUE		95,414	110,500	110,500
TRANSFERS IN							
737,160	806,641	795,969	4701230	TRANSIENT ROOM TAX FUNDS	853,054	853,054	853,054
737,160	806,641	795,969	TOTAL TRANSFERS IN		853,054	853,054	853,054
BEGINNING FUND BALANCE							
238,121	310,981	295,184	4890010	BEGINNING BALANCE	334,621	234,608	234,608
238,121	310,981	295,184	TOTAL BEGINNING FUND BALANCE		334,621	234,608	234,608
<b>1,066,166</b>	<b>1,224,728</b>	<b>1,193,153</b>	<b>TOTAL RESOURCES</b>		<b>1,283,089</b>	<b>1,198,162</b>	<b>1,198,162</b>
PERSONAL SERVICES							
115,275	138,309	196,426	6101100	SALARIES	200,674	273,328	273,328
5,436	14,731	10,800	6102001	PART-TIME HOURLY	8,725	13,000	13,000
38,831	32,652	24,203	6102002	PART-TIME EMPLOYEES	29,102	28,286	28,286
0	198	2,000	6103012	OVERTIME	0	0	0
11,972	14,272	17,857	6105011	FICA/MEDICARE	17,905	29,469	29,469
512	555	642	6105012	WORKMEN'S COMP	644	1,054	1,054
1,237	724	0	6105013	UNEMPLOYMENT RE-IMBURSEMEN	5,248	0	0
39,107	35,355	54,678	6106011	MEDICAL & DENTAL INSURANCE	50,839	52,815	52,815

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
822-000-VISITOR & CONVENTION BUREAU**

Tuesday, July 08, 2008

<b>ACTUAL FY 2005-06</b>	<b>ACTUAL FY 2006-07</b>	<b>BUDGET FY 2007-08</b>		<b>ESTIMATE FY 2007-08</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>FY 2008-09 ADOPTED</b>
196	340	1,553	6106012 LIFE INSURANCE	450	458	458	458
463	694	0	6106013 LONG-TERM DISABILITY INS.	976	1,053	1,053	1,053
20,566	21,522	28,363	6106014 RETIREMENT	22,120	31,436	31,436	31,436
233,594	259,352	336,522	TOTAL PERSONAL SERVICES	336,683	430,899	430,899	430,899
<b>MATERIALS &amp; SERVICES</b>							
715	478	37,000	6201119 CONTRACTED SERVICES	28,350	26,000	26,000	26,000
19,630	1,451	5,000	6201159 OTHER CONSULTANTS	0	1,000	1,000	1,000
2,020	3,146	33,000	6201160 GLASS STUDIO	25,000	15,000	15,000	15,000
0	100	66,000	6201161 CULINARY CENTER	28,600	30,000	30,000	30,000
20,819	19,535	20,000	6202101 COMPUTER SOFTWARE, UPGRADES,	18,000	20,000	20,000	20,000
4,107	3,822	5,000	6203020 TELEPHONE	3,500	5,000	5,000	5,000
10,288	4,111	5,500	6204002 MACHINE LEASE	3,690	5,000	5,000	5,000
212,363	186,684	200,000	6205002 ADVERTISING & PROMOTION	215,400	190,000	190,000	190,000
36,378	18,591	35,000	6205003 PRINTING	35,270	25,000	25,000	25,000
344	1,532	1,000	6206001 TRAINING	580	2,000	2,000	2,000
714	1,180	1,000	6206002 CONFERENCES, MEETINGS	490	1,000	1,000	1,000
3,234	2,154	3,500	6206003 TRAVEL, SUBSISTENCE	1,500	2,500	2,500	2,500
0	1,981	1,000	6206004 RECRUITMENT/RELOCATION	216	500	500	500
5,495	5,903	6,500	6206005 MEMBERSHIP AND DUES	6,791	7,500	7,500	7,500
806	354	1,000	6206006 BOOKS AND PERIODICALS	850	1,000	1,000	1,000
917	1,478	1,200	6206008 FAMILIARIZATION TRIPS	1,500	1,500	1,500	1,500
29,754	24,886	35,000	6209001 POSTAGE, SHIPPING, METER LEASE	35,000	35,000	35,000	35,000
1,767	2,745	4,000	6209010 INSURANCE AND BONDS	2,963	4,000	4,000	4,000
1,836	2,273	2,500	6220001 STATIONERY SUPPLIES	4,281	3,500	3,500	3,500
1,366	4,617	3,500	6229001 OTHER SUPPLIES	6,780	4,000	4,000	4,000
975	396	500	6229002 FILM, PROCESSING	180	500	500	500
9,935	6,075	10,000	6230009 SPECIAL EVENTS - VCB	11,000	20,000	20,000	20,000
2,982	1,072	3,000	6230010 SPECIAL EVENTS - COMMUNITY	8,900	2,000	2,000	2,000
56,373	49,965	55,000	6230012 GLASS EVENTS	60,132	65,000	65,000	65,000
11,211	11,132	12,000	6230013 TRADE SHOWS	9,991	12,000	12,000	12,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
822-000-VISITOR & CONVENTION BUREAU**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
98	751	1,000	6230014 GOVERNOR'S CONFERENCE	1,300	1,500	1,500	1,500
14,202	14,914	15,000	6230018 KITE FESTIVALS	15,000	18,000	18,000	18,000
2,886	3,122	4,000	6231202 ANTIQUE WEEK	3,729	4,000	4,000	4,000
350	861	1,000	6231205 LOCAL COMMUNITY PROMOTION	1,200	1,200	1,200	1,200
562	6,057	35,000	6231207 NEW PRODUCT DEVELOPMENT	11,800	40,000	40,000	40,000
545	738	1,000	6231301 VOLUNTEER EXPENSE/RECOGNITIO	1,000	1,000	1,000	1,000
810	23	750	6261201 CONVENTION/PROMOTION SERVIC	700	750	750	750
<b>453,481</b>	<b>382,127</b>	<b>604,950</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>543,693</b>	<b>545,450</b>	<b>545,450</b>	<b>545,450</b>
CAPITAL OUTLAY							
6,080	1,529	5,000	6320001 OFFICE EQUIPMENT	13,500	0	0	0
0	0	2,000	6320201 OTHER EQUIPMENT	0	2,000	2,000	2,000
0	0	1,000	6320501 OFFICE FURNISHINGS	6,000	1,000	1,000	1,000
0	29,147	68,000	6330201 BUILDING IMPROVEMENTS	85,000	34,500	34,500	34,500
0	151,570	0	6340258 CULINARY SCHOOL	0	0	0	0
<b>6,080</b>	<b>182,245</b>	<b>76,000</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>104,500</b>	<b>37,500</b>	<b>37,500</b>	<b>37,500</b>
TRANSFERS							
39,725	40,917	42,145	6601111 TRANSFER TO GENERAL FUND	42,145	43,409	43,409	43,409
17,675	20,835	21,460	6601120 TRANSFER TO LINCOLN SQ CENTER	21,460	20,000	20,000	20,000
4,630	4,630	0	6601469 TRF UNBONDED ASSESS FUND	0	0	0	0
<b>62,030</b>	<b>66,382</b>	<b>63,605</b>	<b>TOTAL TRANSFERS</b>	<b>63,605</b>	<b>63,409</b>	<b>63,409</b>	<b>63,409</b>
<b>755,185</b>	<b>890,107</b>	<b>1,081,077</b>	<b>TOTAL EXPENDITURES</b>	<b>1,048,481</b>	<b>1,077,258</b>	<b>1,077,258</b>	<b>1,077,258</b>
CONTINGENCY/FUND BALANCE							
0	0	112,076	6780001 APPROPRIATED FB - CONTINGENCY	0	120,904	120,904	120,904
310,981	334,621	0	6800502 UNAPPROPRIATED FUND BALANCE	234,608	0	0	0
<b>310,981</b>	<b>334,621</b>	<b>112,076</b>	<b>TOTAL CONTINGENCY/FUND BALANCE</b>	<b>234,608</b>	<b>120,904</b>	<b>120,904</b>	<b>120,904</b>
<b>310,981</b>	<b>334,621</b>	<b>112,076</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>234,608</b>	<b>120,904</b>	<b>120,904</b>	<b>120,904</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
265-000-PARKS MAINTENANCE FUND**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
INTER-GOVERNMENTAL							
8,200	8,200	8,200	4302082	STATE MARINE BOARD GRANT	8,200	8,200	8,200
8,200	8,200	8,200		TOTAL INTER-GOVERNMENTAL	8,200	8,200	8,200
MISCELLANEOUS REVENUE							
1,375	5,849		4601910	OTHER REVENUE	9,645	5,000	5,000
10,241	16,835	15,000	4610001	INTEREST ALLOCATED	17,000	15,000	15,000
500	600		4650005	SALE OF EQUIPMENT			
34,791			4690003	ROCK WALL (COMM CENTER)			
4,530	0		4690009	SKATEBOARD PARK	6,234	2,000	2,000
51,437	23,284	15,000		TOTAL MISCELLANEOUS REVENUE	32,879	22,000	22,000
TRANSFERS IN							
613,460	660,156	657,769	4701230	TRANSIENT ROOM TAX FUNDS	716,855	688,455	688,455
24,000			4701620	TRANSFER FROM PARKS PLAYGRN			
637,460	660,156	657,769		TOTAL TRANSFERS IN	716,855	688,455	688,455
BEGINNING FUND BALANCE							
182,994	241,201	311,289	4890010	BEGINNING BALANCE	341,507	364,342	364,342
182,994	241,201	311,289		TOTAL BEGINNING FUND BALANCE	341,507	364,342	364,342
<b>880,091</b>	<b>932,840</b>	<b>992,258</b>		<b>TOTAL RESOURCES</b>	<b>1,099,441</b>	<b>1,082,997</b>	<b>1,082,997</b>
PERSONAL SERVICES							
204,032	208,442	245,253	6101100	SALARIES	228,346	257,111	257,111
42,082	48,738	59,361	6102001	PART-TIME HOURLY	59,361	72,688	72,688
0	178	0	6102002	PART-TIME EMPLOYEES	0	0	0
533	399	1,000	6103012	OVERTIME	425	1,000	1,000
18,226	19,439	23,379	6105011	FICA/MEDICARE	18,466	25,460	25,460
11,473	11,850	17,860	6105012	WORKMEN'S COMP	10,852	13,358	13,358
6,064	2,901	2,000	6105013	UNEMPLOYMENT RE-IMBURSEMEN	1,809	2,000	2,000
64,027	68,483	78,846	6106011	MEDICAL & DENTAL INSURANCE	66,813	71,570	71,570



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
265-000-PARKS MAINTENANCE FUND**

Tuesday, July 08, 2008

<b>ACTUAL FY 2005-06</b>	<b>ACTUAL FY 2006-07</b>	<b>BUDGET FY 2007-08</b>		<b>ESTIMATE FY 2007-08</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>FY 2008-09 ADOPTED</b>
218	428	1,721	6106012 LIFE INSURANCE	436	458	458	458
772	951	0	6106013 LONG-TERM DISABILITY INS.	992	1,098	1,098	1,098
30,282	28,702	31,003	6106014 RETIREMENT	30,509	32,789	32,789	32,789
377,710	390,512	460,423	TOTAL PERSONAL SERVICES	418,009	477,532	477,532	477,532
<b>MATERIALS &amp; SERVICES</b>							
14,163	25,494	15,700	6201119 CONTRACTED SERVICES	22,033	17,300	17,300	17,300
500	450	500	6201159 OTHER CONSULTANTS	500	500	500	500
11,433	10,841	11,500	6203001 ELECTRIC POWER	11,800	12,400	12,400	12,400
171	0	0	6203010 NATURAL GAS	0	0	0	0
711	889	800	6203020 TELEPHONE	1,450	900	900	900
425	594	700	6206002 CONFERENCES, MEETINGS	650	750	750	750
0	777	900	6206004 RECRUITMENT/RELOCATION	300	900	900	900
270	50	300	6206005 MEMBERSHIP AND DUES	350	300	300	300
0	23	100	6206006 BOOKS AND PERIODICALS	100	100	100	100
421	1,212	850	6206007 SAFETY	1,074	850	850	850
21,922	20,757	21,800	6209010 INSURANCE AND BONDS	19,820	21,800	21,800	21,800
200	704	900	6209030 UNIFORMS & CLOTHING	800	900	900	900
783	314	750	6210001 BUILDING MAINTENANCE	800	750	750	750
44,249	40,085	55,000	6210010 SYSTEM MAINTENANCE	64,447	50,000	50,000	50,000
12,339	13,276	12,800	6221001 GASOLINE, FUEL, OILS	12,000	12,800	12,800	12,800
5,957	2,962	2,000	6221010 VEHICLE REPAIR PARTS	3,339	2,000	2,000	2,000
4,586	2,500	0	6221015 CORROSION CONTROL	0	0	0	0
5,017	8,186	8,500	6222020 FERTILIZERS	8,118	6,600	6,600	6,600
1,385	1,524	3,000	6222090 OTHER EXPENDABLE GOODS	1,000	3,000	3,000	3,000
4,614	4,348	3,000	6229001 OTHER SUPPLIES	2,500	3,000	3,000	3,000
129,145	134,986	139,100	TOTAL MATERIALS & SERVICES	151,081	134,850	134,850	134,850
<b>CAPITAL OUTLAY</b>							
17,535	0	32,000	6310101 OTHER VEHICLES	32,000	1,500	1,500	1,500
0	1,178	0	6320001 OFFICE EQUIPMENT	0	0	0	0
1,852	0	0	6320201 OTHER EQUIPMENT	0	2,000	2,000	2,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
265-000-PARKS MAINTENANCE FUND**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED	
54,762	27,252	88,000	6330301	PARK IMPROVEMENTS	95,507	245,000	245,000	245,000
21,546	0	0	6330303	SPRING LAKE PROJECT	0	0	0	0
95,695	28,430	120,000		TOTAL CAPITAL OUTLAY	127,507	248,500	248,500	248,500
TRANSFERS								
24,050	24,771	25,515	6601111	TRANSFER TO GENERAL FUND	25,515	26,280	26,280	26,280
11,450	11,794	12,147	6602065	TRANSFER TO VEHICLE MAINT	12,147	12,512	12,512	12,512
35,500	36,565	37,662		TOTAL TRANSFERS	37,662	38,792	38,792	38,792
OTHER DISBURSEMENT & EXP								
840	840	840	6712010	PAYMENTS ON CONTRACTS PAYAB	840	840	840	840
840	840	840		TOTAL OTHER DISBURSEMENT & EXP	840	840	840	840
<b>638,890</b>	<b>591,333</b>	<b>758,025</b>		<b>TOTAL EXPENDITURES</b>	<b>735,099</b>	<b>900,514</b>	<b>900,514</b>	<b>900,514</b>
CONTINGENCY/FUND BALANCE								
0	0	234,233	6780001	APPROPRIATED FB - CONTINGENCY	0	182,483	182,483	182,483
241,201	341,507	0	6800502	UNAPPROPRIATED FUND BALANCE	364,342	0	0	0
241,201	341,507	234,233		TOTAL CONTINGENCY/FUND BALANCE	364,342	182,483	182,483	182,483
<b>241,201</b>	<b>341,507</b>	<b>234,233</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>364,342</b>	<b>182,483</b>	<b>182,483</b>	<b>182,483</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
270-000-PARKS PLAYGROUND FUND**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
2,002	1,941	2,100	4601910	OTHER REVENUE	2,000	2,000	2,000
491	87	300	4610001	INTEREST ALLOCATED	300	200	200
2,493	2,028	2,400		TOTAL MISCELLANEOUS REVENUE	2,300	2,200	2,200
BEGINNING FUND BALANCE							
22,665	1,158	1,514	4890010	BEGINNING BALANCE	3,186	5,486	5,486
22,665	1,158	1,514		TOTAL BEGINNING FUND BALANCE	3,186	5,486	5,486
<b>25,158</b>	<b>3,186</b>	<b>3,914</b>		<b>TOTAL RESOURCES</b>	<b>5,486</b>	<b>7,686</b>	<b>7,686</b>
TRANSFERS							
24,000	0	0	6601265	TRANSFER TO PARKS OPER FUND	0	0	0
24,000	0	0		TOTAL TRANSFERS	0	0	0
<b>24,000</b>	<b>0</b>	<b>0</b>		<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
CONTINGENCY/FUND BALANCE							
0	0	3,914	6370400	RESERVE FOR FUTURE YEARS	0	7,686	7,686
1,158	3,186	0	6800502	UNAPPROPRIATED FUND BALANCE	5,486	0	0
1,158	3,186	3,914		TOTAL CONTINGENCY/FUND BALANCE	5,486	7,686	7,686
<b>1,158</b>	<b>3,186</b>	<b>3,914</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>5,486</b>	<b>7,686</b>	<b>7,686</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
271-000-PARKS SDC IMPROVEMENT FUND**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
227,449	265,131	185,400	4404111	IMPROVEMENT FEE-INSIDE	250,000	150,000	150,000
227,449	265,131	185,400		TOTAL CHARGES FOR SERVICES	250,000	150,000	150,000
INTER-GOVERNMENTAL							
			4302004	MTR. VEHICLE REV. ALLOCATION		3,332	3,332
		26,650	4302081	PARKS & RECREATION GRANT	0	426,650	426,650
0	0	26,650		TOTAL INTER-GOVERNMENTAL	0	429,982	429,982
MISCELLANEOUS REVENUE							
0	0		4601910	OTHER REVENUE	0	0	0
13,695	31,378	35,000	4610001	INTEREST ALLOCATED	35,000	35,000	35,000
13,695	31,378	35,000		TOTAL MISCELLANEOUS REVENUE	35,000	35,000	35,000
TRANSFERS IN							
		8,050	4701285	FOOTPATH & TRAIL FUND	16,300	0	0
0	0	8,050		TOTAL TRANSFERS IN	16,300	0	0
BEGINNING FUND BALANCE							
211,549	452,693	776,993	4890010	BEGINNING BALANCE	749,202	1,021,784	1,021,784
211,549	452,693	776,993		TOTAL BEGINNING FUND BALANCE	749,202	1,021,784	1,021,784
<b>452,693</b>	<b>749,202</b>	<b>1,032,093</b>		<b>TOTAL RESOURCES</b>	<b>1,050,502</b>	<b>1,636,766</b>	<b>1,636,766</b>
CAPITAL OUTLAY							
0	0	155,000	6330101	BUILDINGS CONSTRUCTED	0	200,000	200,000
0	0	10,000	6340106	MASTER PLANS	10,000	0	0
0	0	120,000	6340205	TRAIL IMPROVEMENTS	17,218	520,000	520,000
0	0	747,093	6340401	LAND PURCHASED	1,500	916,766	916,766
0	0	1,032,093		TOTAL CAPITAL OUTLAY	28,718	1,636,766	1,636,766
<b>0</b>	<b>0</b>	<b>1,032,093</b>		<b>TOTAL EXPENDITURES</b>	<b>28,718</b>	<b>1,636,766</b>	<b>1,636,766</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
271-000-PARKS SDC IMPROVEMENT FUND**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
CONTINGENCY/FUND BALANCE							
452,693	749,202	0	6800502	UNAPPROPRIATED FUND BALANCE	1,021,784	0	0
452,693	749,202	0		TOTAL CONTINGENCY/FUND BALANCE	1,021,784	0	0
<b>452,693</b>	<b>749,202</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>1,021,784</b>	<b>0</b>	<b>0</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
272-000-OPEN SPACE ACQUISITION**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
INTER-GOVERNMENTAL							
25,000			4302081	PARKS & RECREATION GRANT			
25,000	0	0		TOTAL INTER-GOVERNMENTAL			
MISCELLANEOUS REVENUE							
42,791	57,675	60,000	4610001	INTEREST ALLOCATED			
42,791	57,675	60,000		TOTAL MISCELLANEOUS REVENUE			
BEGINNING FUND BALANCE							
1,077,279	1,122,992	1,173,992	4890010	BEGINNING BALANCE			
1,077,279	1,122,992	1,173,992		TOTAL BEGINNING FUND BALANCE			
<b>1,145,070</b>	<b>1,180,667</b>	<b>1,233,992</b>		<b>1,210,417</b>	<b>1,144,841</b>	<b>1,144,841</b>	<b>1,144,841</b>
CAPITAL OUTLAY							
22,078	15,250	1,233,992	6340401	LAND PURCHASED			
22,078	15,250	1,233,992		TOTAL CAPITAL OUTLAY			
<b>22,078</b>	<b>15,250</b>	<b>1,233,992</b>		<b>105,576</b>	<b>1,144,841</b>	<b>1,144,841</b>	<b>1,144,841</b>
CONTINGENCY/FUND BALANCE							
1,122,992	1,165,417	0	6800502	UNAPPROPRIATED FUND BALANCE			
1,122,992	1,165,417	0		TOTAL CONTINGENCY/FUND BALANCE			
<b>1,122,992</b>	<b>1,165,417</b>	<b>0</b>		<b>1,104,841</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
202-000-FOOTPATHS & TRAILS**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
INTER-GOVERNMENTAL							
3,655	3,538	3,700	4302004	MTR. VEHICLE REV. ALLOCATION	2,500		
3,655	3,538	3,700		TOTAL INTER-GOVERNMENTAL	2,500		
MISCELLANEOUS REVENUE							
292	571	300	4610001	INTEREST ALLOCATED	300		
292	571	300		TOTAL MISCELLANEOUS REVENUE	300		
BEGINNING FUND BALANCE							
5,444	9,391	13,661	4890010	BEGINNING BALANCE	13,500	0	0
5,444	9,391	13,661		TOTAL BEGINNING FUND BALANCE	13,500	0	0
<b>9,391</b>	<b>13,500</b>	<b>17,661</b>		<b>TOTAL RESOURCES</b>	<b>16,300</b>	<b>0</b>	<b>0</b>
TRANSFERS							
0	0	8,050	6601070	TRANSFER TO PARKS SDC IMPROVE	16,300	0	0
0	0	8,050		TOTAL TRANSFERS	16,300	0	0
<b>0</b>	<b>0</b>	<b>8,050</b>		<b>TOTAL EXPENDITURES</b>	<b>16,300</b>	<b>0</b>	<b>0</b>
CONTINGENCY/FUND BALANCE							
0	0	9,611	6370400	RESERVE FOR FUTURE YEARS	0	0	0
9,391	13,500	0	6800502	UNAPPROPRIATED FUND BALANCE	0	0	0
9,391	13,500	9,611		TOTAL CONTINGENCY/FUND BALANCE	0	0	0
<b>9,391</b>	<b>13,500</b>	<b>9,611</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
469-000-UNBONDED ASSESSMENT FUND**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
0	0		4601910 OTHER REVENUE				
16,518	26,449	30,000	4610001 INTEREST ALLOCATED	25,640	18,000	18,000	18,000
636	79		4620012 SW COAST/BARD ROAD				
4,800		200,000	4650001 SALE OF REAL ESTATE		175,000	175,000	175,000
	53,889	60,000	4690056 DEPOSITS- ENGINEERING REVIEW	60,000	60,000	60,000	60,000
8,841	2,053		4807312 SW COAST/BARD ROAD	0	0	0	0
30,796	82,469	290,000	TOTAL MISCELLANEOUS REVENUE	85,640	253,000	253,000	253,000
TRANSFERS IN							
72,277	72,277		4703469 INTERFUND LOAN REPAYMENTS	0	0	0	0
72,277	72,277	0	TOTAL TRANSFERS IN	0	0	0	0
BEGINNING FUND BALANCE							
331,576	434,649	527,508	4890010 BEGINNING BALANCE	528,323	542,263	542,263	542,263
331,576	434,649	527,508	TOTAL BEGINNING FUND BALANCE	528,323	542,263	542,263	542,263
<b>434,649</b>	<b>589,395</b>	<b>817,508</b>	<b>TOTAL RESOURCES</b>	<b>613,963</b>	<b>795,263</b>	<b>795,263</b>	<b>795,263</b>
MATERIALS & SERVICES							
0	44,723	60,000	6201156 ENGINEERING REVIEW EXPENSE	60,000	60,000	60,000	60,000
0	10,146	0	6201159 OTHER CONSULTANTS	3,618	0	0	0
0	54,869	60,000	TOTAL MATERIALS & SERVICES	63,618	60,000	60,000	60,000
CAPITAL OUTLAY							
0	6,201	747,508	6340101 ENGINEERING DESIGN	3,291	0	20,000	20,000
0	0	10,000	6340201 GENERAL CONSTRUCTION	4,791	0	0	0
0	6,201	757,508	TOTAL CAPITAL OUTLAY	8,082	0	20,000	20,000
<b>0</b>	<b>61,070</b>	<b>817,508</b>	<b>TOTAL EXPENDITURES</b>	<b>71,700</b>	<b>60,000</b>	<b>80,000</b>	<b>80,000</b>



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
469-000-UNBONDED ASSESSMENT FUND**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
CONTINGENCY/FUND BALANCE							
0	0	0	6370400	RESERVE FOR FUTURE YEARS	0	735,263	715,263
434,649	528,323	0	6800502	UNAPPROPRIATED FUND BALANCE	542,263	0	0
434,649	528,323	0	TOTAL CONTINGENCY/FUND BALANCE		542,263	735,263	715,263
<b>434,649</b>	<b>528,323</b>	<b>0</b>	<b>TOTAL ENDING FUND BALANCE</b>		<b>542,263</b>	<b>735,263</b>	<b>715,263</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
201-000-STREET OPERATIONS**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
FEES, LICENSES, PERMITS							
	12,275	8,000	4202010	EXCAVATING & GRADING PERMITS	12,100	12,000	12,000
0	12,275	8,000		TOTAL FEES, LICENSES, PERMITS	12,100	12,000	12,000
INTER-GOVERNMENTAL							
361,827	350,214	346,000	4302004	MTR. VEHICLE REV. ALLOCATION	340,900	329,824	329,824
83,843	361,085	425,000	4302080	OTHER STATE ALLOCATION	563,668	432,000	432,000
	12,000		4303140	LINCOLN COUNTY			
445,671	723,298	771,000		TOTAL INTER-GOVERNMENTAL	904,568	761,824	761,824
MISCELLANEOUS REVENUE							
2,805	7,536		4601910	OTHER REVENUE			
6,439			4601920	RE-IMBURSE LIENS FILED			
29,093	38,734	20,000	4610001	INTEREST ALLOCATED	41,200	25,000	25,000
			4650001	SALE OF REAL ESTATE	59,000	0	0
1,920	6,614	22,500	4650005	SALE OF EQUIPMENT	26,967	0	0
40,258	52,883	42,500		TOTAL MISCELLANEOUS REVENUE	127,167	25,000	25,000
TRANSFERS IN							
737,160	806,641	795,969	4701230	TRANSIENT ROOM TAX FUNDS	853,054	853,054	853,054
737,160	806,641	795,969		TOTAL TRANSFERS IN	853,054	853,054	853,054
BEGINNING FUND BALANCE							
571,431	777,588	637,168	4890010	BEGINNING BALANCE	652,269	1,011,725	1,011,725
571,431	777,588	637,168		TOTAL BEGINNING FUND BALANCE	652,269	1,011,725	1,011,725
<b>1,794,519</b>	<b>2,372,685</b>	<b>2,254,637</b>		<b>TOTAL RESOURCES</b>	<b>2,549,158</b>	<b>2,663,603</b>	<b>2,663,603</b>
PERSONAL SERVICES							
268,641	279,356	303,253	6101100	SALARIES	297,623	318,436	318,436
7,943	13,837	6,050	6102001	PART-TIME HOURLY	7,716	7,900	7,900
3,603	2,602	0	6102002	PART-TIME EMPLOYEES	1,399	4,558	4,558
6,008	1,647	5,000	6103012	OVERTIME	1,860	2,000	2,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
201-000-STREET OPERATIONS**

Tuesday, July 08, 2008

<b>ACTUAL FY 2005-06</b>	<b>ACTUAL FY 2006-07</b>	<b>BUDGET FY 2007-08</b>		<b>ESTIMATE FY 2007-08</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>FY 2008-09 ADOPTED</b>
20,572	22,134	24,187	6105011 FICA/MEDICARE	22,851	25,468	25,468	25,468
14,921	14,988	16,576	6105012 WORKMEN'S COMP	13,662	19,620	19,620	19,620
0	1,597	0	6105013 UNEMPLOYMENT RE-IMBURSEMEN	0	0	0	0
74,273	74,169	89,609	6106011 MEDICAL & DENTAL INSURANCE	76,982	81,394	81,394	81,394
270	512	2,093	6106012 LIFE INSURANCE	530	552	552	552
1,076	1,200	0	6106013 LONG-TERM DISABILITY INS.	1,253	1,379	1,379	1,379
37,877	37,473	38,899	6106014 RETIREMENT	33,956	40,638	40,638	40,638
435,184	449,513	485,667	TOTAL PERSONAL SERVICES	457,832	501,945	501,945	501,945
<b>MATERIALS &amp; SERVICES</b>							
12,219	42,601	35,000	6201119 CONTRACTED SERVICES	30,000	35,000	35,000	35,000
5,695	8,591	20,000	6201154 ENGINEERING	20,000	10,000	10,000	10,000
203	2,126	16,000	6202101 COMPUTER SOFTWARE, UPGRADES,	8,000	16,000	16,000	16,000
4,303	4,644	5,500	6203001 ELECTRIC POWER	4,665	5,500	5,500	5,500
144,340	151,704	155,000	6203002 STREET LIGHTING	150,000	152,000	152,000	152,000
3,977	4,455	4,500	6203020 TELEPHONE	4,000	4,500	4,500	4,500
2,992	3,125	3,500	6206002 CONFERENCES, MEETINGS	2,500	2,500	2,500	2,500
0	872	500	6206004 RECRUITMENT/RELOCATION	500	500	500	500
700	746	800	6206005 MEMBERSHIP AND DUES	500	500	500	500
149	515	500	6206006 BOOKS AND PERIODICALS	560	500	500	500
4,648	2,140	4,000	6206007 SAFETY	1,500	2,000	2,000	2,000
13,813	10,808	11,350	6209010 INSURANCE AND BONDS	11,424	12,000	12,000	12,000
1,505	1,258	1,200	6209030 UNIFORMS & CLOTHING	1,200	1,200	1,200	1,200
1,180	909	1,500	6210001 BUILDING MAINTENANCE	1,000	1,000	1,000	1,000
37,133	17,871	365,000	6210009 STREET OVERLAY PROJECTS	363,718	566,033	566,033	566,033
128,280	31,283	50,000	6210010 SYSTEM MAINTENANCE	84,343	60,000	60,000	60,000
0	0	4,000	6210020 REPAIR/DEMOL CONDEMNED PROP	0	0	0	0
4,164	1,208	4,000	6211010 STREET SIGNAL MAINTENANCE	2,450	4,000	4,000	4,000
2,371	2,651	2,800	6211020 MAINTENANCE/LEASE-OFFICE EQUI	2,600	2,800	2,800	2,800
14,573	16,499	17,000	6221001 GASOLINE, FUEL, OILS	16,274	17,000	17,000	17,000
15,038	9,357	10,000	6221010 VEHICLE REPAIR PARTS	11,098	10,000	10,000	10,000
2,030	900	0	6221015 CORROSION CONTROL	2,414	0	0	0
7,384	6,299	7,000	6229001 OTHER SUPPLIES	9,000	7,000	7,000	7,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
201-000-STREET OPERATIONS**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
3,000	0	4,000	6231204 BANNERS	4,000	4,000	4,000	4,000
5,243	4,864	5,000	6231210 COMMUNITY CLEAN-UP PROGRAM	4,846	5,000	5,000	5,000
414,940	325,428	728,150	TOTAL MATERIALS & SERVICES	736,592	919,033	919,033	919,033
CAPITAL OUTLAY							
69,228	149,000	0	6310101 OTHER VEHICLES	0	20,000	20,000	20,000
1,165	3,616	2,000	6320001 OFFICE EQUIPMENT	2,000	2,000	2,000	2,000
5,773	5,465	0	6320201 OTHER EQUIPMENT	3,000	0	0	0
1,250	4,915	20,000	6330101 BUILDINGS CONSTRUCTED	0	0	0	0
0	0	575,000	6340206 STORM DRAIN CONSTRUCTION	83,265	492,000	492,000	492,000
1,750	531,240	0	6340208 SIDEWALK CONSTRUCTION	15,199	300,000	300,000	300,000
0	100,000	0	6340245 S 48TH STREET EXTENSION	36,415	0	0	0
0	54,951	0	6340257 TAFT HIGH SCHOOL DRIVE PROJEC	108,658	0	0	0
79,167	849,187	597,000	TOTAL CAPITAL OUTLAY	248,537	814,000	814,000	814,000
TRANSFERS							
12,360	14,570	15,007	6601120 TRANSFER TO LINCOLN SQ CENTER	15,007	15,757	15,757	15,757
0	4,271	2,875	6601193 TRANSFER TO % FOR ARTS	2,875	4,000	4,000	4,000
3,087	3,087	0	6601469 TRF UNBONDED ASSESS FUND	0	0	0	0
13,794	14,000	14,420	6602065 TRANSFER TO VEHICLE MAINT	14,420	14,853	14,853	14,853
58,400	60,360	62,170	6602111 TRANSFER TO CITY HALL OPR	62,170	64,035	64,035	64,035
87,641	96,288	94,472	TOTAL TRANSFERS	94,472	98,645	98,645	98,645
<b>1,016,932</b>	<b>1,720,416</b>	<b>1,905,289</b>	<b>TOTAL EXPENDITURES</b>	<b>1,537,433</b>	<b>2,333,623</b>	<b>2,333,623</b>	<b>2,333,623</b>
CONTINGENCY/FUND BALANCE							
0	0	349,348	6780001 APPROPRIATED FB - CONTINGENCY	0	329,980	329,980	329,980
777,588	652,269	0	6800502 UNAPPROPRIATED FUND BALANCE	1,011,725	0	0	0
777,588	652,269	349,348	TOTAL CONTINGENCY/FUND BALANCE	1,011,725	329,980	329,980	329,980
<b>777,588</b>	<b>652,269</b>	<b>349,348</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>1,011,725</b>	<b>329,980</b>	<b>329,980</b>	<b>329,980</b>
206,157	-125,319	-287,820	<i>Excess of Resources over Expenditures</i>	359,456	-681,745	-681,745	-681,745

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
212-000-TRANSPORTATION DEVELOP FUND**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
127,067	58,043	70,000	4404001	IMPROVE FEE - INSIDE	93,200	65,640	65,640
127,067	58,043	70,000		TOTAL CHARGES FOR SERVICES	93,200	65,640	65,640
MISCELLANEOUS REVENUE							
11,289	6,859	1,500	4610001	INTEREST ALLOCATED	5,800	4,000	4,000
			4650001	SALE OF REAL ESTATE	51,051		
11,289	6,859	1,500		TOTAL MISCELLANEOUS REVENUE	56,851	4,000	4,000
BEGINNING FUND BALANCE							
197,795	305,767	10,212	4890010	BEGINNING BALANCE	62	150,113	150,113
197,795	305,767	10,212		TOTAL BEGINNING FUND BALANCE	62	150,113	150,113
<b>336,151</b>	<b>370,669</b>	<b>81,712</b>		<b>TOTAL RESOURCES</b>	<b>150,113</b>	<b>219,753</b>	<b>219,753</b>
CAPITAL OUTLAY							
10,430	8,907	0	6340106	MASTER PLANS	0	0	0
19,955	361,700	0	6340245	S 48TH STREET EXTENSION	0	0	0
30,384	370,607	0		TOTAL CAPITAL OUTLAY	0	0	0
<b>30,384</b>	<b>370,607</b>	<b>0</b>		<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
CONTINGENCY/FUND BALANCE							
0	0	81,712	6370400	RESERVE FOR FUTURE YEARS	0	219,753	219,753
305,767	62	0	6800502	UNAPPROPRIATED FUND BALANCE	150,113	0	0
305,767	62	81,712		TOTAL CONTINGENCY/FUND BALANCE	150,113	219,753	219,753
<b>305,767</b>	<b>62</b>	<b>81,712</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>150,113</b>	<b>219,753</b>	<b>219,753</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
213-000-STORM DRAINAGE DEVELOP FUND**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
7,893	5,655	6,000	4404001	IMPROVE FEE - INSIDE	5,800	6,000	6,000
7,893	5,655	6,000		TOTAL CHARGES FOR SERVICES	5,800	6,000	6,000
MISCELLANEOUS REVENUE							
1,973	2,733	1,500	4610001	INTEREST ALLOCATED	2,800	2,000	2,000
1,973	2,733	1,500		TOTAL MISCELLANEOUS REVENUE	2,800	2,000	2,000
BEGINNING FUND BALANCE							
44,436	54,302	62,002	4890010	BEGINNING BALANCE	62,690	71,290	71,290
44,436	54,302	62,002		TOTAL BEGINNING FUND BALANCE	62,690	71,290	71,290
<b>54,302</b>	<b>62,690</b>	<b>69,502</b>		<b>TOTAL RESOURCES</b>	<b>71,290</b>	<b>79,290</b>	<b>79,290</b>
CAPITAL OUTLAY							
0	0	65,000	6340106	MASTER PLANS	0	75,000	75,000
0	0	65,000		TOTAL CAPITAL OUTLAY	0	75,000	75,000
<b>0</b>	<b>0</b>	<b>65,000</b>		<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>75,000</b>	<b>75,000</b>
CONTINGENCY/FUND BALANCE							
0	0	4,502	6370400	RESERVE FOR FUTURE YEARS	0	4,290	4,290
54,302	62,690	0	6800502	UNAPPROPRIATED FUND BALANCE	71,290	0	0
54,302	62,690	4,502		TOTAL CONTINGENCY/FUND BALANCE	71,290	4,290	4,290
<b>54,302</b>	<b>62,690</b>	<b>4,502</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>71,290</b>	<b>4,290</b>	<b>4,290</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
214-000-N HWY 101 IMPROVEMENT PROGRAM**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
			4404300	TRAFFIC IMPACT FEES	63,460		
0	0	0		TOTAL CHARGES FOR SERVICES	63,460		
MISCELLANEOUS REVENUE							
252	315	500	4610001	INTEREST ALLOCATED	2,500	2,000	2,000
252	315	500		TOTAL MISCELLANEOUS REVENUE	2,500	2,000	2,000
BEGINNING FUND BALANCE							
6,354	6,581	6,881	4890010	BEGINNING BALANCE	6,896	72,856	72,856
6,354	6,581	6,881		TOTAL BEGINNING FUND BALANCE	6,896	72,856	72,856
<b>6,606</b>	<b>6,896</b>	<b>7,381</b>		<b>TOTAL RESOURCES</b>	<b>72,856</b>	<b>74,856</b>	<b>74,856</b>
CONTINGENCY/FUND BALANCE							
0	0	7,381	6370400	RESERVE FOR FUTURE YEARS	0	74,856	74,856
6,581	6,896	0	6800502	UNAPPROPRIATED FUND BALANCE	72,856	0	0
6,581	6,896	7,381		TOTAL CONTINGENCY/FUND BALANCE	72,856	74,856	74,856
<b>6,581</b>	<b>6,896</b>	<b>7,381</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>72,856</b>	<b>74,856</b>	<b>74,856</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
215-000-S 32ND INTERSECTION IMPROVEMNT**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
9,440	105,160		4404300	TRAFFIC IMPACT FEES			
9,440	105,160	0		TOTAL CHARGES FOR SERVICES	0		
MISCELLANEOUS REVENUE							
75	3,771	4,500	4610001	INTEREST ALLOCATED	6,200	4,000	4,000
75	3,771	4,500		TOTAL MISCELLANEOUS REVENUE	6,200	4,000	4,000
BEGINNING FUND BALANCE							
0	9,478	117,838	4890010	BEGINNING BALANCE	118,409	124,609	124,609
0	9,478	117,838		TOTAL BEGINNING FUND BALANCE	118,409	124,609	124,609
<b>9,515</b>	<b>118,409</b>	<b>122,338</b>		<b>TOTAL RESOURCES</b>	<b>124,609</b>	<b>128,609</b>	<b>128,609</b>
CONTINGENCY/FUND BALANCE							
0	0	122,338	6370400	RESERVE FOR FUTURE YEARS	0	128,609	128,609
9,478	118,409	0	6800502	UNAPPROPRIATED FUND BALANCE	124,609	0	0
9,478	118,409	122,338		TOTAL CONTINGENCY/FUND BALANCE	124,609	128,609	128,609
<b>9,478</b>	<b>118,409</b>	<b>122,338</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>124,609</b>	<b>128,609</b>	<b>128,609</b>



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
221-000-WATER UTILITY OPERATION**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
2,209,399	2,567,125	2,480,931	4403001 UTILITIES	2,579,375	2,682,550	2,682,550	2,682,550
895	4,468	4,000	4403101 FINANCE CHARGE	7,700	8,000	8,000	8,000
12,662	6,000	6,000	4403111 NAME CHANGE	4,500	5,000	5,000	5,000
56,866	61,449	204,000	4405030 METER INSTALLATION	110,000	100,000	100,000	100,000
2,279,821	2,639,042	2,694,931	TOTAL CHARGES FOR SERVICES	2,701,575	2,795,550	2,795,550	2,795,550
MISCELLANEOUS REVENUE							
442	5,488	4,000	4601910 OTHER REVENUE	5,900	6,000	6,000	6,000
9,849	20,438	25,000	4610001 INTEREST ALLOCATED	24,000	20,000	20,000	20,000
1,375	9,394		4650005 SALE OF EQUIPMENT	3,791	0	0	0
11,665	35,320	29,000	TOTAL MISCELLANEOUS REVENUE	33,691	26,000	26,000	26,000
BEGINNING FUND BALANCE							
431,324	411,117	573,329	4890010 BEGINNING BALANCE	648,499	591,149	591,149	591,149
431,324	411,117	573,329	TOTAL BEGINNING FUND BALANCE	648,499	591,149	591,149	591,149
<b>2,722,810</b>	<b>3,085,480</b>	<b>3,297,260</b>	<b>TOTAL RESOURCES</b>	<b>3,383,765</b>	<b>3,412,699</b>	<b>3,412,699</b>	<b>3,412,699</b>
PERSONAL SERVICES							
409,200	465,995	492,586	6101100 SALARIES	496,052	494,592	494,592	494,592
23,239	19,123	53,836	6102001 PART-TIME HOURLY	53,836	25,000	25,000	25,000
12,345	29,205	0	6102002 PART-TIME EMPLOYEES	33,402	32,015	32,015	32,015
44,112	33,887	30,000	6103012 OVERTIME	30,299	30,000	30,000	30,000
36,018	39,349	44,096	6105011 FICA/MEDICARE	42,289	44,496	44,496	44,496
20,928	20,972	21,968	6105012 WORKMEN'S COMP	19,772	21,198	21,198	21,198
115,373	133,466	166,960	6106011 MEDICAL & DENTAL INSURANCE	140,601	145,911	145,911	145,911
417	882	3,694	6106012 LIFE INSURANCE	997	985	985	985
1,707	1,994	0	6106013 LONG-TERM DISABILITY INS.	2,230	2,249	2,249	2,249
66,836	68,884	67,752	6106014 RETIREMENT	66,879	68,097	68,097	68,097
13,996	9,029	10,000	6109011 VACATION PAID/ACCRUED	10,000	10,000	10,000	10,000
744,171	822,785	890,892	TOTAL PERSONAL SERVICES	896,357	874,543	874,543	874,543

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
221-000-WATER UTILITY OPERATION**

Tuesday, July 08, 2008

<b>ACTUAL FY 2005-06</b>	<b>ACTUAL FY 2006-07</b>	<b>BUDGET FY 2007-08</b>		<b>ESTIMATE FY 2007-08</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>FY 2008-09 ADOPTED</b>
<b>MATERIALS &amp; SERVICES</b>							
65,948	59,558	95,000	6201119	CONTRACTED SERVICES	110,000	120,000	120,000
7,032	9,047	20,000	6201154	ENGINEERING	20,000	10,000	10,000
500	550	550	6201159	OTHER CONSULTANTS	600	600	600
511	69	700	6202001	FILING AND RECORDING FEES	0	200	200
750	8,869	1,000	6202099	MISC. PERMITS	463	1,000	1,000
24,552	5,501	16,000	6202101	COMPUTER SOFTWARE, UPGRADES,	9,966	10,000	10,000
78,700	74,559	80,000	6203001	ELECTRIC POWER	80,105	81,000	81,000
277	796	500	6203010	NATURAL GAS	1,318	1,500	1,500
14,557	15,455	17,000	6203020	TELEPHONE	14,305	15,000	15,000
85	374	500	6205001	LEGAL NOTICES	0	0	0
10,049	11,791	10,000	6205007	WATER CONSERVATION	10,000	10,000	10,000
9,523	5,555	6,000	6206002	CONFERENCES, MEETINGS	5,500	6,000	6,000
0	416	500	6206004	RECRUITMENT/RELOCATION	1,376	1,500	1,500
2,687	3,137	3,000	6206005	MEMBERSHIP AND DUES	4,000	4,000	4,000
2,441	1,003	2,000	6206006	BOOKS AND PERIODICALS	8,330	2,000	2,000
823	2,126	1,500	6206007	SAFETY	2,143	2,000	2,000
4,481	6,038	11,000	6209001	POSTAGE, SHIPPING, METER LEASE	8,559	11,000	11,000
31,754	31,638	33,220	6209010	INSURANCE AND BONDS	26,560	30,000	30,000
1,577	1,685	1,500	6209030	UNIFORMS & CLOTHING	2,000	2,000	2,000
1,541	2,353	2,000	6210001	BUILDING MAINTENANCE	1,300	2,000	2,000
71,075	73,564	75,000	6210010	SYSTEM MAINTENANCE	108,194	85,000	85,000
4,973	4,630	6,500	6211020	MAINTENANCE/LEASE-OFFICE EQUI	4,000	5,000	5,000
897	6,503	5,000	6211040	PUMP STATION MAINTENANCE	1,516	2,000	2,000
14,158	24,934	20,000	6211050	TREATMENT PLANT MAINTENANCE	20,000	20,000	20,000
464	437	550	6213001	CLEANING ALLOWANCE	425	550	550
21,410	21,557	23,000	6221001	GASOLINE, FUEL, OILS	24,000	25,000	25,000
10,123	10,976	10,000	6221010	VEHICLE REPAIR PARTS	7,937	10,000	10,000
0	760	0	6221015	CORROSION CONTROL	2,304	0	0
8,581	8,019	20,000	6222001	LABORATORY SUPPLIES	22,390	32,000	32,000
12,741	24,934	27,000	6222010	CHEMICALS	13,143	25,000	25,000
7,493	9,652	12,000	6229001	OTHER SUPPLIES	15,678	12,000	12,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
221-000-WATER UTILITY OPERATION**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
409,702	426,484	501,020	TOTAL MATERIALS & SERVICES	526,112	526,350	526,350	526,350
			CAPITAL OUTLAY				
50,517	13,005	0	6310101 OTHER VEHICLES	0	0	0	0
2,346	3,743	3,000	6320001 OFFICE EQUIPMENT	3,000	2,000	2,000	2,000
26,895	6,214	0	6320201 OTHER EQUIPMENT	0	21,000	21,000	21,000
0	4,915	0	6330101 BUILDINGS CONSTRUCTED	0	0	0	0
0	0	10,000	6330201 BUILDING IMPROVEMENTS	5,595	0	0	0
79,757	27,877	13,000	TOTAL CAPITAL OUTLAY	8,595	23,000	23,000	23,000
			TRANSFERS				
12,360	14,570	15,007	6601120 TRANSFER TO LINCOLN SQ CENTER	15,007	15,757	15,757	15,757
3,592	2,904	15,000	6601193 TRANSFER TO % FOR ARTS	0	30,000	30,000	30,000
550,000	650,000	850,000	6601232 WATER SYSTEM REPLACEMENT FU	850,000	1,200,000	1,200,000	1,200,000
214,955	0	0	6601324 1997 WATER BOND FUND	0	0	0	0
60,000	288,000	294,000	6601327 2006 WATER REFUNDING BONDS	294,000	294,000	294,000	294,000
7,716	7,716	0	6601469 TRF UNBONDED ASSESS FUND	0	0	0	0
11,606	12,000	12,360	6602065 TRANSFER TO VEHICLE MAINT	12,360	12,731	12,731	12,731
217,833	184,646	190,185	6602111 TRANSFER TO CITY HALL OPR	190,185	195,891	195,891	195,891
1,078,062	1,159,836	1,376,552	TOTAL TRANSFERS	1,361,552	1,748,379	1,748,379	1,748,379
<b>2,311,693</b>	<b>2,436,981</b>	<b>2,781,464</b>	<b>TOTAL EXPENDITURES</b>	<b>2,792,616</b>	<b>3,172,272</b>	<b>3,172,272</b>	<b>3,172,272</b>
			CONTINGENCY/FUND BALANCE				
0	0	515,796	6780001 APPROPRIATED FB - CONTINGENCY	0	240,427	240,427	240,427
411,117	648,499	0	6800502 UNAPPROPRIATED FUND BALANCE	591,149	0	0	0
411,117	648,499	515,796	TOTAL CONTINGENCY/FUND BALANCE	591,149	240,427	240,427	240,427
<b>411,117</b>	<b>648,499</b>	<b>515,796</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>591,149</b>	<b>240,427</b>	<b>240,427</b>	<b>240,427</b>
-20,207	237,382	-57,533	<i>Excess of Resources over Expenditures</i>	-57,350	-350,722	-350,722	-350,722

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
WATER SUMMARY - 232, 233, 234  
(SYS REPLACEMENT CAPITAL RES)**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>CHARGES FOR SERVICES</b>							
95,598	118,230	70,000	4404101	REIMBURSE FEE - INSIDE	100,107	72,765	72,765
17,857	9,846	10,640	4404102	REIMBURSE FEE - OUTSIDE	7,000	10,395	10,395
225,260	275,219	160,000	4404111	IMPROVEMENT FEE-INSIDE	236,968	172,200	172,200
42,313	23,316	30,920	4404112	IMPROVEMENT FEE-OUTSIDE	14,319	24,600	24,600
381,028	426,610	271,560		TOTAL CHARGES FOR SERVICES	358,394	279,960	279,960
<b>MISCELLANEOUS REVENUE</b>							
65,035	106,868	114,000	4610001	INTEREST ALLOCATED	150,800	82,000	82,000
65,035	106,868	114,000		TOTAL MISCELLANEOUS REVENUE	150,800	82,000	82,000
<b>OTHER RESOURCES</b>							
0	0	0	4801001	BOND SALES	0	900,000	900,000
0	0	0		TOTAL OTHER RESOURCES	0	900,000	900,000
<b>TRANSFERS IN</b>							
550,000	650,000	850,000	4701770	WATER FUND	850,000	1,200,000	1,200,000
550,000	650,000	850,000		TOTAL TRANSFERS IN	850,000	1,200,000	1,200,000
<b>BEGINNING FUND BALANCE</b>							
1,544,291	1,605,885	2,510,970	4890010	BEGINNING BALANCE	2,601,093	3,013,022	3,013,022
1,544,291	1,605,885	2,510,970		TOTAL BEGINNING FUND BALANCE	2,601,093	3,013,022	3,013,022
<b>2,540,354</b>	<b>2,789,363</b>	<b>3,746,530</b>		<b>TOTAL RESOURCES</b>	<b>3,960,287</b>	<b>5,474,982</b>	<b>5,474,982</b>
<b>CAPITAL OUTLAY</b>							
0	0	15,000	6340106	MASTER PLANS	0	0	0
0	33,357	2,270,427	6340110	RESERVOIR ENG,DESIGN,CONSTRU	497,265	3,900,000	3,900,000
30,485	154,913	0	6340202	WATER SYSTEM CONSTRUCTION	0	0	0
0	0	75,000	6340236	CUTLER CITY WATERMAIN UPGRA	0	75,000	75,000
0	0	225,000	6340248	PORT LANE BOOSTER STATION	0	300,000	300,000
753,984	0	0	6340250	SOUTH HWY 101 WATERMAIN	0	0	0

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
WATER SUMMARY - 232, 233, 234  
(SYS REPLACEMENT CAPITAL RES)**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED	
0	0	0	6340251	WATER PLANT IMPROVEMENTS	0	50,000	50,000	50,000
784,469	188,270	2,585,427		TOTAL CAPITAL OUTLAY	497,265	4,325,000	4,325,000	4,325,000
				TRANSFERS				
0	0	450,000	6601232	WATER SYSTEM REPLACEMENT FU	450,000	450,000	450,000	450,000
150,000	0	0	6601235	WATER CONSTRUCTION FUND	0	0	0	0
150,000	0	450,000		TOTAL TRANSFERS	450,000	450,000	450,000	450,000
<b>934,469</b>	<b>188,270</b>	<b>3,035,427</b>		<b>TOTAL EXPENDITURES</b>	<b>947,265</b>	<b>4,775,000</b>	<b>4,775,000</b>	<b>4,775,000</b>
				CONTINGENCY/FUND BALANCE				
0	0	711,103	6370400	RESERVE FOR FUTURE YEARS	0	699,982	699,982	699,982
1,605,885	2,601,093	0	6800502	UNAPPROPRIATED FUND BALANCE	3,013,022	0	0	0
1,605,885	2,601,093	711,103		TOTAL CONTINGENCY/FUND BALANCE	3,013,022	699,982	699,982	699,982
<b>1,605,885</b>	<b>2,601,093</b>	<b>711,103</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>3,013,022</b>	<b>699,982</b>	<b>699,982</b>	<b>699,982</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
235-000-WATER CONSTRUCTION FUND**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
1,837	16,345	100,000	4610001	INTEREST ALLOCATED	153,000	50,000	50,000
1,837	16,345	100,000		TOTAL MISCELLANEOUS REVENUE	153,000	50,000	50,000
OTHER RESOURCES							
	4,000,000		4801001	BOND SALES			
0	4,000,000	0		TOTAL OTHER RESOURCES	0		
TRANSFERS IN							
150,000	0		4701773	WATER SDC IMPROVEMENT FUND			
150,000	0	0		TOTAL TRANSFERS IN	0		
BEGINNING FUND BALANCE							
6,417	676	3,661,676	4890010	BEGINNING BALANCE	3,727,482	1,990,176	1,990,176
6,417	676	3,661,676		TOTAL BEGINNING FUND BALANCE	3,727,482	1,990,176	1,990,176
<b>158,254</b>	<b>4,017,021</b>	<b>3,761,676</b>		<b>TOTAL RESOURCES</b>	<b>3,880,482</b>	<b>2,040,176</b>	<b>2,040,176</b>
CAPITAL OUTLAY							
11,609	0	0	6340101	ENGINEERING DESIGN	129,306	60,000	60,000
145,969	261,595	1,260,000	6340104	CONSULTANTS	1,260,000	0	0
0	771	2,501,676	6340201	GENERAL CONSTRUCTION	499,500	1,980,176	1,980,176
0	27,172	0	6340305	BOND ISSUANCE COSTS	1,500	0	0
157,578	289,539	3,761,676		TOTAL CAPITAL OUTLAY	1,890,306	2,040,176	2,040,176
<b>157,578</b>	<b>289,539</b>	<b>3,761,676</b>		<b>TOTAL EXPENDITURES</b>	<b>1,890,306</b>	<b>2,040,176</b>	<b>2,040,176</b>
CONTINGENCY/FUND BALANCE							
676	3,727,482	0	6800502	UNAPPROPRIATED FUND BALANCE	1,990,176	0	0
676	3,727,482	0		TOTAL CONTINGENCY/FUND BALANCE	1,990,176	0	0
<b>676</b>	<b>3,727,482</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>1,990,176</b>	<b>0</b>	<b>0</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
241-000-SEWER UTILITY OPERATIONS**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
1,815,839	2,128,177	2,200,000	4403001 UTILITIES	2,267,834	2,494,617	2,494,617	2,494,617
3,925	3,825	4,000	4405020 INSPECTION FEES	5,100	4,000	4,000	4,000
1,819,764	2,132,002	2,204,000	TOTAL CHARGES FOR SERVICES	2,272,934	2,498,617	2,498,617	2,498,617
INTER-GOVERNMENTAL							
	48,614		4302080 OTHER STATE ALLOCATION	0	0	0	0
0	48,614	0	TOTAL INTER-GOVERNMENTAL	0	0	0	0
MISCELLANEOUS REVENUE							
43,488	54,648	52,500	4601910 OTHER REVENUE	55,000	55,000	55,000	55,000
17,244	21,278	25,000	4610001 INTEREST ALLOCATED	24,000	20,000	20,000	20,000
		17,500	4650005 SALE OF EQUIPMENT	18,969	0	0	0
3,670			4690010 INSURANCE CLAIMS/REFUNDS	0	0	0	0
64,401	75,926	95,000	TOTAL MISCELLANEOUS REVENUE	97,969	75,000	75,000	75,000
BEGINNING FUND BALANCE							
538,964	561,059	378,282	4890010 BEGINNING BALANCE	471,845	665,565	665,565	665,565
538,964	561,059	378,282	TOTAL BEGINNING FUND BALANCE	471,845	665,565	665,565	665,565
<b>2,423,130</b>	<b>2,817,601</b>	<b>2,677,282</b>	<b>TOTAL RESOURCES</b>	<b>2,842,748</b>	<b>3,239,182</b>	<b>3,239,182</b>	<b>3,239,182</b>
PERSONAL SERVICES							
450,759	528,279	564,447	6101100 SALARIES	566,736	598,033	598,033	598,033
21,906	20,936	22,836	6102001 PART-TIME HOURLY	22,836	18,040	18,040	18,040
4,951	9,115	0	6102002 PART-TIME EMPLOYEES	9,809	12,486	12,486	12,486
31,398	36,648	30,000	6103012 OVERTIME	34,661	31,000	31,000	31,000
37,232	43,600	47,222	6105011 FICA/MEDICARE	46,550	50,457	50,457	50,457
14,450	16,882	19,572	6105012 WORKMEN'S COMP	16,674	22,243	22,243	22,243
0	534	0	6105013 UNEMPLOYMENT RE-IMBURSEMEN	0	0	0	0
118,634	135,823	179,577	6106011 MEDICAL & DENTAL INSURANCE	150,590	156,936	156,936	156,936
413	913	4,037	6106012 LIFE INSURANCE	1,025	1,015	1,015	1,015
1,649	2,190	0	6106013 LONG-TERM DISABILITY INS.	2,466	2,607	2,607	2,607

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
241-000-SEWER UTILITY OPERATIONS**

Tuesday, July 08, 2008

<b>ACTUAL FY 2005-06</b>	<b>ACTUAL FY 2006-07</b>	<b>BUDGET FY 2007-08</b>		<b>ESTIMATE FY 2007-08</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>FY 2008-09 ADOPTED</b>	
67,477	74,380	74,931	6106014	RETIREMENT	73,771	79,650	79,650	79,650
1,444	5,531	5,000	6109011	VACATION PAID/ACCRUED	5,000	5,000	5,000	5,000
750,313	874,832	947,622		TOTAL PERSONAL SERVICES	930,118	977,467	977,467	977,467
<b>MATERIALS &amp; SERVICES</b>								
14,409	16,015	30,000	6201119	CONTRACTED SERVICES	25,000	30,000	30,000	30,000
3,918	2,994	20,000	6201154	ENGINEERING	12,122	10,000	10,000	10,000
500	500	0	6201159	OTHER CONSULTANTS	0	0	0	0
8,306	11,182	12,000	6202099	MISC. PERMITS	11,531	12,000	12,000	12,000
14,137	1,345	16,000	6202101	COMPUTER SOFTWARE, UPGRADES,	6,290	10,000	10,000	10,000
201,631	224,759	210,000	6203001	ELECTRIC POWER	190,071	210,000	210,000	210,000
1,906	2,172	2,500	6203010	NATURAL GAS	2,022	2,500	2,500	2,500
17,584	19,274	19,000	6203020	TELEPHONE	16,400	19,000	19,000	19,000
3,752	4,790	7,000	6206002	CONFERENCES, MEETINGS	7,000	7,000	7,000	7,000
0	891	500	6206004	RECRUITMENT/RELOCATION	746	0	0	0
2,067	1,554	2,000	6206005	MEMBERSHIP AND DUES	1,925	2,000	2,000	2,000
116	42	500	6206006	BOOKS AND PERIODICALS	200	500	500	500
3,515	6,166	3,000	6206007	SAFETY	3,000	3,000	3,000	3,000
3,177	6,299	6,500	6209001	POSTAGE, SHIPPING, METER LEASE	8,721	9,000	9,000	9,000
48,901	51,668	54,000	6209010	INSURANCE AND BONDS	45,845	54,000	54,000	54,000
1,463	1,420	1,200	6209030	UNIFORMS & CLOTHING	1,500	1,500	1,500	1,500
2,684	6,235	10,000	6210001	BUILDING MAINTENANCE	5,000	10,000	10,000	10,000
15,863	30,331	30,000	6210010	SYSTEM MAINTENANCE	30,000	30,000	30,000	30,000
139,404	146,181	180,000	6210015	SLUDGE REMOVAL	147,483	170,000	170,000	170,000
4,410	6,076	4,000	6211020	MAINTENANCE/LEASE-OFFICE EQUI	3,778	4,000	4,000	4,000
57,806	87,855	60,000	6211040	PUMP STATION MAINTENANCE	81,493	60,000	60,000	60,000
34,410	12,926	40,000	6211050	TREATMENT PLANT MAINTENANCE	20,000	40,000	40,000	40,000
1,363	1,650	1,300	6213001	CLEANING ALLOWANCE	1,761	1,800	1,800	1,800
19,065	23,904	20,000	6221001	GASOLINE, FUEL, OILS	32,000	25,000	25,000	25,000
5,999	22,810	15,000	6221010	VEHICLE REPAIR PARTS	7,201	15,000	15,000	15,000
0	1,321	0	6221015	CORROSION CONTROL	1,514	0	0	0
6,598	11,492	8,000	6222001	LABORATORY SUPPLIES	8,000	12,000	12,000	12,000
11,853	16,601	21,000	6222010	CHEMICALS	62,000	40,000	40,000	40,000



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
241-000-SEWER UTILITY OPERATIONS**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
11,494	10,047	11,000	6229001 OTHER SUPPLIES	12,000	11,000	11,000	11,000
636,330	728,498	784,500	TOTAL MATERIALS & SERVICES	744,603	789,300	789,300	789,300
CAPITAL OUTLAY							
20,424	264,975	50,000	6310101 OTHER VEHICLES	42,461	0	0	0
2,337	8,667	1,300	6320001 OFFICE EQUIPMENT	1,300	0	0	0
15,258	6,339	0	6320201 OTHER EQUIPMENT	2,894	130,000	130,000	130,000
0	0	5,000	6320501 OFFICE FURNISHINGS	5,000	2,000	2,000	2,000
0	0	80,000	6330201 BUILDING IMPROVEMENTS	0	270,000	270,000	270,000
38,020	279,981	136,300	TOTAL CAPITAL OUTLAY	51,655	402,000	402,000	402,000
TRANSFERS							
12,360	14,570	15,007	6601120 TRANSFER TO LINCOLN SQ CENTER	15,007	15,757	15,757	15,757
7,656	30,956	10,000	6601193 TRANSFER TO % FOR ARTS	0	25,000	25,000	25,000
150,000	150,000	150,000	6601252 SEWER SYSTEM REPLACEMENT FU	150,000	200,000	200,000	200,000
10,803	10,803	0	6601469 TRF UNBONDED ASSESS FUND	0	0	0	0
11,075	11,630	11,979	6602065 TRANSFER TO VEHICLE MAINT	11,979	12,338	12,338	12,338
165,513	144,486	148,821	6602111 TRANSFER TO CITY HALL OPR	148,821	153,286	153,286	153,286
80,000	100,000	125,000	6602241 SEWER BONDS - SERIES 2005	125,000	175,000	175,000	175,000
437,407	462,445	460,807	TOTAL TRANSFERS	450,807	581,381	581,381	581,381
<b>1,862,070</b>	<b>2,345,757</b>	<b>2,329,229</b>	<b>TOTAL EXPENDITURES</b>	<b>2,177,183</b>	<b>2,750,148</b>	<b>2,750,148</b>	<b>2,750,148</b>
CONTINGENCY/FUND BALANCE							
0	0	348,053	6780001 APPROPRIATED FB - CONTINGENCY	0	489,034	489,034	489,034
561,059	471,845	0	6800502 UNAPPROPRIATED FUND BALANCE	665,565	0	0	0
561,059	471,845	348,053	TOTAL CONTINGENCY/FUND BALANCE	665,565	489,034	489,034	489,034
<b>561,059</b>	<b>471,845</b>	<b>348,053</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>665,565</b>	<b>489,034</b>	<b>489,034</b>	<b>489,034</b>
22,095	-89,214	-30,229	<i>Excess of Resources over Expenditures</i>	193,720	-176,531	-176,531	-176,531

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
SEWER SUMMARY - 252, 253, 254  
(SYS REPLACEMENT CAPITAL RES)**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED	
CHARGES FOR SERVICES								
80,040	97,563	64,400	4404201	RE-IMBURSEMENT FEE INSIDE	91,794	67,095	67,095	67,095
14,115	4,864	10,000	4404202	RE-IMBURSEMENT FEE OUTSIDE	4,340	9,585	9,585	9,585
470,865	645,992	462,000	4404211	IMPROVEMENT FEE INSIDE	607,451	444,360	444,360	444,360
97,307	32,208	30,600	4404212	IMPROVEMENT FEE OUTSIDE	28,735	63,480	63,480	63,480
662,327	780,627	567,000		TOTAL CHARGES FOR SERVICES	732,320	584,520	584,520	584,520
MISCELLANEOUS REVENUE								
81,931	130,528	127,000	4610001	INTEREST ALLOCATED	152,800	103,000	103,000	103,000
81,931	130,528	127,000		TOTAL MISCELLANEOUS REVENUE	152,800	103,000	103,000	103,000
TRANSFERS IN								
150,000	150,000	150,000	4701780	SEWER FUND	150,000	200,000	200,000	200,000
150,000	150,000	150,000		TOTAL TRANSFERS IN	150,000	200,000	200,000	200,000
BEGINNING FUND BALANCE								
1,829,648	2,284,640	2,614,840	4890010	BEGINNING BALANCE	2,804,179	3,244,299	3,244,299	3,244,299
1,829,648	2,284,640	2,614,840		TOTAL BEGINNING FUND BALANCE	2,804,179	3,244,299	3,244,299	3,244,299
<b>2,723,906</b>	<b>3,345,795</b>	<b>3,458,840</b>		<b>TOTAL RESOURCES</b>	<b>3,839,299</b>	<b>4,131,819</b>	<b>4,131,819</b>	<b>4,131,819</b>
CAPITAL OUTLAY								
29,290	15,505	0	6340203	COLLECTION SYSTEM IMPROVEME	0	0	0	0
9,976	26,111	400,000	6340219	PUMP STATION UPGRADES	145,000	500,000	500,000	500,000
39,266	41,616	400,000		TOTAL CAPITAL OUTLAY	145,000	500,000	500,000	500,000
TRANSFERS								
400,000	500,000	450,000	6602241	SEWER BONDS - SERIES 2005	450,000	450,000	450,000	450,000
400,000	500,000	450,000		TOTAL TRANSFERS	450,000	450,000	450,000	450,000
<b>439,266</b>	<b>541,616</b>	<b>850,000</b>		<b>TOTAL EXPENDITURES</b>	<b>595,000</b>	<b>950,000</b>	<b>950,000</b>	<b>950,000</b>

**CITY OF LINCOLN CITY  
 ANNUAL BUDGET 2008-2009  
 SEWER SUMMARY - 252, 253, 254  
 (SYS REPLACEMENT CAPITAL RES)**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
CONTINGENCY/FUND BALANCE							
0	0	2,608,840	6370400	RESERVE FOR FUTURE YEARS	0	3,181,819	3,181,819
2,284,640	2,804,179	0	6800502	UNAPPROPRIATED FUND BALANCE	3,244,299	0	0
2,284,640	2,804,179	2,608,840		TOTAL CONTINGENCY/FUND BALANCE	3,244,299	3,181,819	3,181,819
<b>2,284,640</b>	<b>2,804,179</b>	<b>2,608,840</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>3,244,299</b>	<b>3,181,819</b>	<b>3,181,819</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
255-000-SEWER CONSTRUCTION - 2005**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
567,250	643,166	250,000	4610001	INTEREST ALLOCATED	284,600	120,000	120,000
567,250	643,166	250,000		TOTAL MISCELLANEOUS REVENUE	284,600	120,000	120,000
OTHER RESOURCES							
		7,000,000	4801001	BOND SALES		7,000,000	7,000,000
0	0	7,000,000		TOTAL OTHER RESOURCES	0	7,000,000	7,000,000
BEGINNING FUND BALANCE							
14,814,386	13,191,781	9,558,781	4890010	BEGINNING BALANCE	10,169,139	2,421,825	2,421,825
14,814,386	13,191,781	9,558,781		TOTAL BEGINNING FUND BALANCE	10,169,139	2,421,825	2,421,825
<b>15,381,636</b>	<b>13,834,947</b>	<b>16,808,781</b>		<b>TOTAL RESOURCES</b>	<b>10,453,739</b>	<b>9,541,825</b>	<b>9,541,825</b>
CAPITAL OUTLAY							
0	5,366	0	6340101	ENGINEERING DESIGN	0	0	0
1,602,568	0	0	6340203	COLLECTION SYSTEM IMPROVEME	0	0	0
129,250	0	0	6340219	PUMP STATION UPGRADES	0	0	0
458,037	3,660,441	9,808,781	6340252	SEWER PLANT IMPROVEMENTS	8,031,914	9,471,825	9,471,825
0	0	70,000	6340305	BOND ISSUANCE COSTS	0	70,000	70,000
2,189,855	3,665,807	9,878,781		TOTAL CAPITAL OUTLAY	8,031,914	9,541,825	9,541,825
<b>2,189,855</b>	<b>3,665,807</b>	<b>9,878,781</b>		<b>TOTAL EXPENDITURES</b>	<b>8,031,914</b>	<b>9,541,825</b>	<b>9,541,825</b>
CONTINGENCY/FUND BALANCE							
0	0	6,930,000	6370400	RESERVE FOR FUTURE YEARS	0	0	0
13,191,781	10,169,139	0	6800502	UNAPPROPRIATED FUND BALANCE	2,421,825	0	0
13,191,781	10,169,139	6,930,000		TOTAL CONTINGENCY/FUND BALANCE	2,421,825	0	0
<b>13,191,781</b>	<b>10,169,139</b>	<b>6,930,000</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>2,421,825</b>	<b>0</b>	<b>0</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
TAX LEVY CALCULATIONS**

Tuesday, July 08, 2008

	<b>TOTAL</b>	<b>GENERAL FUND</b>	<b>1999 OPEN SPACE BOND FUND</b>	<b>2005 SEWER BOND FUND</b>
<b>TOTAL BUDGET REQUIREMENT</b>	\$13,021,380	\$10,592,307	\$475,132	\$1,953,941
<b>LESS: BUDGET RESOURCES EXCEPT TAXES TO BE LEVIED</b>	8,676,202	7,177,129	196,132	1,302,941
<b>TAXES NECESSARY TO BALANCE BUDGET</b>	\$4,345,178	\$3,415,178	\$279,000	\$651,000
<b>ADD TAXES ESTIMATED NOT TO BE RECEIVED</b>	327,056	257,056	21,000	49,000
<b>NECESSARY TAXES</b>	\$4,672,234	\$3,672,234	\$300,000	\$700,000
<b>PERMANENT TAX RATE</b>		\$4.0996		

<b>PROPERTY TAX PROJECTION:</b>				
<b>ASSESSED VALUE 2007-2008:</b>		\$1,030,249,106	\$1,030,249,106	\$1,030,249,106
<b>LESS: URBAN RENEWAL</b>		173,067,975		
<b>NET ASSESSED VALUE</b>		857,181,131		
<b>ESTIMATED NET INCREASE IN ASSESSED VALUE</b>		4.50%	4.50%	4.50%
<b>ESTIMATED ASSESSED VALUE FOR FY08 - FY09</b>		\$895,754,282	\$1,076,610,316	\$1,076,610,316
<b>PERMANENT TAX RATE - GENERAL FUND</b>		\$4.0996		
<b>EST. TAX RATE - BONDED INDEBTEDNESS</b>			\$0.2787	\$0.6502
<b>NECESSARY TAXES</b>		\$3,672,234	\$300,000	\$700,000
<b>LESS AMOUNT NOT TO BE COLLECTED</b>		(\$257,056)	(\$21,000)	(\$49,000)
<b>ESTIMATED TAXES TO BE COLLECTED</b>		\$3,415,178	\$279,000	\$651,000

CITY OF LINCOLN CITY  
ANNUAL BUDGET  
2008 - 2009

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CITY OF LINCOLN CITY  
LONG TERM DEBT  
BOND AMORTIZATION

FISCAL YEAR	LINCOLN SQUARE 2003 REFUNDING		WATER BONDS 2006 REFUNDING		1999 OPEN SPACE		2005 SEWER		PROJECTED 2008 SEWER		2007 WATER DRIFT CREEK		TOTAL	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL & INTEREST	
	2008-09	260,000	16,156	226,515	64,483	215,000	69,573	380,000	606,001	169,197	148,750	290,987	142,211	2,588,873
2009-10	269,000	4,483	235,246	55,752	225,000	59,575	395,000	594,601	349,257	286,637	302,652	130,545	2,907,748	
2010-11			244,313	46,685	235,000	48,888	405,000	578,801	364,258	271,636	314,785	118,412	2,627,778	
2011-12			253,730	37,268	245,000	37,608	425,000	562,601	379,903	255,991	327,405	105,793	2,630,299	
2012-13			263,510	27,488	255,000	25,725	440,000	545,601	396,221	239,673	340,530	92,667	2,626,415	
2013-14			273,667	17,331	270,000	13,230	465,000	528,001	413,239	222,655	354,182	79,016	2,636,321	
2014-15			284,216	6,782			490,000	509,401	430,988	204,906	368,380	64,817	2,359,490	
2015-16							510,000	489,801	449,500	186,394	383,148	50,049	2,068,892	
2016-17							540,000	469,401	468,807	167,087	398,508	34,689	2,078,492	
2017-18							565,000	447,801	488,942	146,951	414,484	18,713	2,081,891	
2018-19							595,000	424,071	509,943	125,951	213,432	3,167	1,871,564	
2019-20							620,000	398,784	531,846	104,048			1,654,678	
2020-30							8,240,000	2,228,001	2,047,899	177,730			12,693,630	
	529,000	20,639	1,781,197	255,789	1,445,000	254,599	14,070,000	8,382,866	-	7,000,000	2,538,409	3,708,493	840,079	40,826,071

REPAYMENT SOURCE:	TRANSIENT ROOM TAX	WATER RATES	PROPERTY TAXES	PROPERTY TAXES SEWER RATES SDC'S	PROPERTY TAXES	WATER REVENUES
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**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
322-000-LINCOLN SQUARE REFUND BONDS 03**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
11,267	12,280	8,000	4610001	INTEREST ALLOCATED	12,200	1,000	1,000
11,267	12,280	8,000		TOTAL MISCELLANEOUS REVENUE	12,200	1,000	1,000
TRANSFERS IN							
368,580	403,320	397,984	4702821	TRANSIENT ROOM TAX FUND	426,527	252,298	252,298
368,580	403,320	397,984		TOTAL TRANSFERS IN	426,527	252,298	252,298
BEGINNING FUND BALANCE							
166,768	264,729	108,751	4890010	BEGINNING BALANCE	120,613	52,202	52,202
166,768	264,729	108,751		TOTAL BEGINNING FUND BALANCE	120,613	52,202	52,202
<b>546,615</b>	<b>680,329</b>	<b>514,735</b>		<b>TOTAL RESOURCES</b>	<b>559,340</b>	<b>305,500</b>	<b>305,500</b>
DEBT SERVICE							
58,886	43,716	27,363	6410010	INTEREST	28,138	6,500	6,500
223,000	516,000	249,000	6450010	PRINCIPAL	479,000	299,000	299,000
281,886	559,716	276,363		TOTAL DEBT SERVICE	507,138	305,500	305,500
<b>281,886</b>	<b>559,716</b>	<b>276,363</b>		<b>TOTAL EXPENDITURES</b>	<b>507,138</b>	<b>305,500</b>	<b>305,500</b>
CONTINGENCY/FUND BALANCE							
0	0	238,372	6450301	RESERVE FOR FUTURE YEARS	0	0	0
264,729	120,613	0	6800502	UNAPPROPRIATED FUND BALANCE	52,202	0	0
264,729	120,613	238,372		TOTAL CONTINGENCY/FUND BALANCE	52,202	0	0
<b>264,729</b>	<b>120,613</b>	<b>238,372</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>52,202</b>	<b>0</b>	<b>0</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
324-000-1997 WATER BONDS - CLOSED FUND**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08	ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>						
MISCELLANEOUS REVENUE						
4,391			4610001	INTEREST ALLOCATED		
4,391	0	0	TOTAL MISCELLANEOUS REVENUE		0	
TRANSFERS IN						
214,955			4701770	WATER FUND		
214,955	0	0	TOTAL TRANSFERS IN		0	
BEGINNING FUND BALANCE						
282,955	0	0	4890010	BEGINNING BALANCE		
282,955	0	0	TOTAL BEGINNING FUND BALANCE		0	0
<b>502,302</b>	<b>0</b>	<b>0</b>	<b>TOTAL RESOURCES</b>		<b>0</b>	<b>0</b>
DEBT SERVICE						
63,641	0	0	6410201	INTEREST		
438,661	0	0	6450201	PRINCIPAL		
502,302	0	0	TOTAL DEBT SERVICE		0	0
<b>502,302</b>	<b>0</b>	<b>0</b>	<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>
CONTINGENCY/FUND BALANCE						
0	0	0	6800502	UNAPPROPRIATED FUND BALANCE		
0	0	0	TOTAL CONTINGENCY/FUND BALANCE		0	0
<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL ENDING FUND BALANCE</b>		<b>0</b>	<b>0</b>



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
325-000-1999 OPEN SPACE BONDS**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
TAXES							
281,989	294,606	279,000	4101010	CURRENT PROPERTY TAXES	280,200	279,000	279,000
13,884	11,690	12,000	4101020	PRIOR PROPERTY TAXES	10,500	11,000	11,000
295,873	306,296	291,000		TOTAL TAXES	290,700	290,000	290,000
MISCELLANEOUS REVENUE							
9,231	12,129	14,000	4610001	INTEREST ALLOCATED	12,000	9,500	9,500
366	480	600	4610002	INTEREST DIRECT	600	500	500
9,597	12,609	14,600		TOTAL MISCELLANEOUS REVENUE	12,600	10,000	10,000
BEGINNING FUND BALANCE							
95,155	119,707	144,629	4890010	BEGINNING BALANCE	155,835	175,132	175,132
95,155	119,707	144,629		TOTAL BEGINNING FUND BALANCE	155,835	175,132	175,132
<b>400,625</b>	<b>438,612</b>	<b>450,229</b>		<b>TOTAL RESOURCES</b>	<b>459,135</b>	<b>475,132</b>	<b>475,132</b>
DEBT SERVICE							
95,918	87,778	79,003	6410010	INTEREST	79,003	69,573	69,573
185,000	195,000	205,000	6450010	PRINCIPAL	205,000	215,000	215,000
280,918	282,778	284,003		TOTAL DEBT SERVICE	284,003	284,573	284,573
<b>280,918</b>	<b>282,778</b>	<b>284,003</b>		<b>TOTAL EXPENDITURES</b>	<b>284,003</b>	<b>284,573</b>	<b>284,573</b>
CONTINGENCY/FUND BALANCE							
0	0	166,226	6450301	RESERVE FOR FUTURE YEARS	0	190,559	190,559
119,707	155,835	0	6800502	UNAPPROPRIATED FUND BALANCE	175,132	0	0
119,707	155,835	166,226		TOTAL CONTINGENCY/FUND BALANCE	175,132	190,559	190,559
<b>119,707</b>	<b>155,835</b>	<b>166,226</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>175,132</b>	<b>190,559</b>	<b>190,559</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
326-000-SEWER BONDS - 2005**

Tuesday, July 08, 2008

<b>ACTUAL FY 2005-06</b>	<b>ACTUAL FY 2006-07</b>	<b>BUDGET FY 2007-08</b>		<b>ESTIMATE FY 2007-08</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>FY 2008-09 ADOPTED</b>
<b>RESOURCES</b>							
TAXES							
562,843	588,027	604,500	4101010	CURRENT PROPERTY TAXES	611,000	651,000	651,000
	11,874	18,000	4101020	PRIOR PROPERTY TAXES	19,800	25,000	25,000
562,843	599,902	622,500		TOTAL TAXES	630,800	676,000	676,000
MISCELLANEOUS REVENUE							
12,350	23,543	18,000	4610001	INTEREST ALLOCATED	32,000	25,000	25,000
554	885	1,500	4610002	INTEREST DIRECT	1,600	2,000	2,000
12,904	24,428	19,500		TOTAL MISCELLANEOUS REVENUE	33,600	27,000	27,000
TRANSFERS IN							
80,000	100,000	125,000	4701780	SEWER FUND	125,000	175,000	175,000
400,000	500,000	450,000	4701783	TRANSFER FROM SEWER SDC IMPR	450,000	450,000	450,000
480,000	600,000	575,000		TOTAL TRANSFERS IN	575,000	625,000	625,000
BEGINNING FUND BALANCE							
0	80,564	345,914	4890010	BEGINNING BALANCE	373,642	625,941	625,941
0	80,564	345,914		TOTAL BEGINNING FUND BALANCE	373,642	625,941	625,941
<b>1,055,747</b>	<b>1,304,893</b>	<b>1,562,914</b>		<b>TOTAL RESOURCES</b>	<b>1,613,042</b>	<b>1,953,941</b>	<b>1,953,941</b>
DEBT SERVICE							
720,182	626,251	617,101	6410201	INTEREST	617,101	754,751	754,751
255,000	305,000	370,000	6450201	PRINCIPAL	370,000	549,197	549,197
975,182	931,251	987,101		TOTAL DEBT SERVICE	987,101	1,303,948	1,303,948
<b>975,182</b>	<b>931,251</b>	<b>987,101</b>		<b>TOTAL EXPENDITURES</b>	<b>987,101</b>	<b>1,303,948</b>	<b>1,303,948</b>
CONTINGENCY/FUND BALANCE							
0	0	575,813	6450301	RESERVE FOR FUTURE YEARS	0	649,993	649,993
80,564	373,642	0	6800502	UNAPPROPRIATED FUND BALANCE	625,941	0	0
80,564	373,642	575,813		TOTAL CONTINGENCY/FUND BALANCE	625,941	649,993	649,993
<b>80,564</b>	<b>373,642</b>	<b>575,813</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>625,941</b>	<b>649,993</b>	<b>649,993</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
327-000-WATER REFUNDING BONDS - 2006**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
970	1,384	1,000	4610001	INTEREST ALLOCATED	1,200	1,000	1,000
970	1,384	1,000		TOTAL MISCELLANEOUS REVENUE	1,200	1,000	1,000
OTHER RESOURCES							
3,748			4801001	BOND SALES			
3,748	0	0		TOTAL OTHER RESOURCES	0		
TRANSFERS IN							
60,000	288,000	294,000	4701770	TRANSFER FROM WATER FUND	294,000	294,000	294,000
60,000	288,000	294,000		TOTAL TRANSFERS IN	294,000	294,000	294,000
BEGINNING FUND BALANCE							
0	4,279	2,281	4890010	BEGINNING BALANCE	2,665	6,867	6,867
0	4,279	2,281		TOTAL BEGINNING FUND BALANCE	2,665	6,867	6,867
<b>64,717</b>	<b>293,663</b>	<b>297,281</b>		<b>TOTAL RESOURCES</b>	<b>297,865</b>	<b>301,867</b>	<b>301,867</b>
DEBT SERVICE							
23,239	80,985	72,890	6410201	INTEREST	72,890	64,483	64,483
37,200	210,013	218,108	6450201	PRINCIPAL	218,108	226,515	226,515
60,439	290,998	290,998		TOTAL DEBT SERVICE	290,998	290,998	290,998
<b>60,439</b>	<b>290,998</b>	<b>290,998</b>		<b>TOTAL EXPENDITURES</b>	<b>290,998</b>	<b>290,998</b>	<b>290,998</b>
CONTINGENCY/FUND BALANCE							
0	0	6,283	6450301	RESERVE FOR FUTURE YEARS	0	10,869	10,869
4,279	2,665	0	6800502	UNAPPROPRIATED FUND BALANCE	6,867	0	0
4,279	2,665	6,283		TOTAL CONTINGENCY/FUND BALANCE	6,867	10,869	10,869
<b>4,279</b>	<b>2,665</b>	<b>6,283</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>6,867</b>	<b>10,869</b>	<b>10,869</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
328-000-WATER BONDS - 2007**

Tuesday, July 08, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
	0	3,000	4610001	INTEREST ALLOCATED	1,500	1,000	1,000
0	0	3,000		TOTAL MISCELLANEOUS REVENUE	1,500	1,000	1,000
TRANSFERS IN							
	0	450,000	4701233	TRANSFER FROM WATER SDC FUND	450,000	450,000	450,000
0	0	450,000		TOTAL TRANSFERS IN	450,000	450,000	450,000
BEGINNING FUND BALANCE							
0	0	0	4890010	BEGINNING BALANCE	0	18,303	18,303
0	0	0		TOTAL BEGINNING FUND BALANCE	0	18,303	18,303
<b>0</b>	<b>0</b>	<b>453,000</b>		<b>TOTAL RESOURCES</b>	<b>451,500</b>	<b>469,303</b>	<b>469,303</b>
DEBT SERVICE							
0	0	152,200	6410201	INTEREST	141,692	142,211	142,211
0	0	266,860	6450201	PRINCIPAL	291,505	290,987	290,987
0	0	419,060		TOTAL DEBT SERVICE	433,197	433,198	433,198
<b>0</b>	<b>0</b>	<b>419,060</b>		<b>TOTAL EXPENDITURES</b>	<b>433,197</b>	<b>433,198</b>	<b>433,198</b>
CONTINGENCY/FUND BALANCE							
0	0	33,940	6450301	RESERVE FOR FUTURE YEARS	0	36,105	36,105
0	0	0	6800502	UNAPPROPRIATED FUND BALANCE	18,303	0	0
0	0	33,940		TOTAL CONTINGENCY/FUND BALANCE	18,303	36,105	36,105
<b>0</b>	<b>0</b>	<b>33,940</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>18,303</b>	<b>36,105</b>	<b>36,105</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
CITY PERSONNEL**

Monday, July 14, 2008

<b>FTES</b>	<b>DEPARTMENT/POSITION</b>	<b>SALARY RANGE</b>	<b>AVG MONTHLY SALARY</b>	<b>ANNUAL BUDGETED SALARY</b>
	<b>BUILDING INSPECTION</b>			
1.00	Bldg Permit Lead	2589 / 3302	3,303	39,634
1.00	Clerical Assistant	2178 / 2781	2,352	28,222
0.15	Planning/Comm Dev Di	4887 / 6238	6,238	11,229
<b>2.15</b>	<b>TOTAL BUILDING INSPECTION</b>			<b>79,085</b>
	<b>CITY ADMINISTRATION</b>			
0.80	AA to City Manager		3,428	32,905
1.00	City Manager		7,597	91,165
1.00	City Recorder	2820 / 3601	3,174	38,084
1.00	Human Resources Dir.	4162 / 5314	5,270	63,244
0.50	Public Info Special	2589 / 3302	3,303	19,817
<b>4.30</b>	<b>TOTAL CITY ADMINISTRATION</b>			<b>245,215</b>
	<b>FINANCE</b>			
2.00	Account Clerk II	2375 / 3031	3,031	72,754
1.00	Acct. Rec. Manager	3360 / 4290	3,781	45,376
1.00	Asst Finance Directo	3946 / 5036	5,036	60,436
1.00	Finance Director	5440 / 6945	6,944	83,323
0.23	Financial Planner	5157 / 6582	6,605	18,229
1.00	Info/Com Tech Admin	3360 / 4290	4,290	51,481
1.00	IT Tech	3076 / 3924	3,924	47,089
0.15	Public Info Special	2589 / 3302	3,303	5,945
1.00	Sr. Account Clerk/Pa	2589 / 3302	3,303	39,634
<b>8.38</b>	<b>TOTAL FINANCE</b>			<b>424,267</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
CITY PERSONNEL**

Monday, July 14, 2008

FTES	DEPARTMENT/POSITION	SALARY RANGE	AVG MONTHLY SALARY	ANNUAL BUDGETED SALARY
GENERAL FUND NON-DEPARTME				
0.17	Tsunami Prep Coor		4,010	8,181
<b>0.17</b>	<b>TOTAL GENERAL FUND NON-DEPARTMENTAL</b>			<b>8,181</b>
LIBRARY				
1.00	Adult Srvc's Coor.	3947 / 5035	4,523	54,277
0.50	Cataloguer	2589 / 3302	3,303	19,818
1.00	Children's Librarian	2820 / 3601	3,349	40,185
0.50	Library Assistant	2178 / 2781	2,234	13,401
2.50	Library Asst II	2375 / 3031	2,982	89,450
1.00	Library Director	4634 / 5911	5,911	70,933
0.50	Outreach Coordinator	2820 / 3601	3,602	21,609
1.00	Readers Advisory	2590 / 3303	3,008	36,091
0.50	Volunteer Coordinato	2820 / 3601	3,601	21,607
<b>8.50</b>	<b>TOTAL LIBRARY</b>			<b>367,371</b>
MUNICIPAL COURT				
1.00	Court Clerk	2589 / 3302	3,303	39,634
1.00	Judge		1,250	15,000
<b>2.00</b>	<b>TOTAL MUNICIPAL COURT</b>			<b>54,634</b>
PLANNING				
1.00	Admin. Ass't	2375 / 3031	2,852	34,230
0.50	Engineer Tech	2820 / 3601	3,240	19,437
1.00	Planning Tech	2375 / 3031	2,817	33,799
0.85	Planning/Comm Dev Di	4887 / 6238	6,238	63,630

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
CITY PERSONNEL**

Monday, July 14, 2008

FTES	DEPARTMENT/POSITION	SALARY RANGE	AVG MONTHLY SALARY	ANNUAL BUDGETED SALARY
0.20	Public Info Special	2589 / 3302	3,303	7,927
1.00	Senior Planner/Manager	3545 / 4526	4,206	50,472
<b>4.55</b>	<b>TOTAL PLANNING</b>			<b>209,495</b>
	RECREATION DEPT			
1.75	Aquatic Supervisor	2589 / 3302	3,303	69,360
1.00	Community Center Dir	4162 / 5314	4,666	55,991
0.50	Community Center Man	3545 / 4526	3,494	20,967
0.50	Counter Clerk	2178 / 2781	2,564	15,384
0.75	Fitness Specialist	2589 / 3302	3,071	27,635
1.00	Park/Recreation Secr	2375 / 3031	3,031	36,377
0.40	Parks/Recreation Dir	4887 / 6238	6,238	29,942
0.75	Recreation Supv.	2589 / 3302	2,996	26,960
1.00	Youth Rec Leader	2820 / 3601	3,572	42,869
<b>7.65</b>	<b>TOTAL RECREATION DEPT</b>			<b>325,485</b>
	VEHICLE MAINTENANCE DEPT			
1.00	Mechanic	2820 / 3601	3,601	43,211
0.50	Vehicle Maintenance		2,437	14,623
<b>1.50</b>	<b>TOTAL VEHICLE MAINTENANCE DEPT</b>			<b>57,834</b>
<b>39.20</b>	<b>TOTAL GENERAL FUND</b>			<b>1,771,567</b>
	LINCOLN SQ OPERATIONS			
1.00	Building Maint. Oper	2375 / 3031	3,031	36,377

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
CITY PERSONNEL**

Monday, July 14, 2008

<b>FTES</b>	<b>DEPARTMENT/POSITION</b>	<b>SALARY RANGE</b>	<b>AVG MONTHLY SALARY</b>	<b>ANNUAL BUDGETED SALARY</b>
1.00	Lead Maintenance Wrk	2589 / 3302	3,303	39,634
<b>2.00</b>	<b>TOTAL LINCOLN SQ OPERATIONS</b>			<b>76,011</b>
	PARKS MAINTENANCE FUND			
0.50	Building Maint. Oper	2375 / 3031	2,716	16,293
1.00	Lead Maintenance Wrk	2589 / 3302	3,290	39,478
1.00	Park Maintenance Wor	2178 / 2781	2,471	29,657
1.00	Parks Supervisor	3545 / 4526	4,526	54,309
0.60	Parks/Recreation Dir	4887 / 6238	6,238	44,912
2.00	Sr. Park Main Worker	2375 / 3031	3,019	72,462
<b>6.10</b>	<b>TOTAL PARKS MAINTENANCE FUND</b>			<b>257,111</b>
	PUBLIC SAFETY/DISPATCH CENT			
8.50	Dispatcher	2892 / 3514	3,396	346,424
<b>8.50</b>	<b>TOTAL PUBLIC SAFETY/DISPATCH CENTER</b>			<b>346,424</b>
	PUBLIC SAFETY/POLICE FUND			
0.40	Building Maint. Oper	2375 / 3031	2,768	13,287
1.00	Code Enforcement Off	2925 / 3556	3,625	43,504
3.00	Detective	3612 / 4393	4,582	164,964
0.75	Evidence Tech	2664 / 3240	2,935	26,413
1.00	Police Chief	5440 / 6945	7,080	84,956
1.00	Police Lieutenant	4393 / 5605	5,942	71,309
8.00	Police Officer	3340 / 4059	3,729	357,987
3.00	Police Officer	3486 / 4237	4,263	153,458
1.00	Police Secretary	2664 / 3240	3,303	39,639
4.00	Police Sergeant	3901 / 4741	4,963	238,228



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
CITY PERSONNEL**

Monday, July 14, 2008

<b>FTES</b>	<b>DEPARTMENT/POSITION</b>	<b>SALARY RANGE</b>	<b>AVG MONTHLY SALARY</b>	<b>ANNUAL BUDGETED SALARY</b>
5.00	Sr. Police Officer	3486 / 4237	4,427	265,608
<b>28.15</b>	<b>TOTAL PUBLIC SAFETY/POLICE FUND</b>			<b>1,459,353</b>
	<b>SEWER UTILITY OPERATIONS</b>			
0.40	Account Rec Lead	2589 / 3302	3,303	15,853
0.40	Acct Clerk I	2178 / 2781	2,501	12,006
0.33	Associate Engineer	3739 / 4774	4,377	17,331
0.33	City Engineer	4634 / 5911	5,911	23,408
0.33	Engineer Tech		4,384	17,359
0.17	Engineer Tech	2820 / 3601	3,175	6,477
0.06	Financial Planner	5157 / 6582	6,331	4,558
0.33	GIS Coordinator	3545 / 4526	4,526	17,922
0.05	Public Info Special	2589 / 3302	3,303	1,982
0.33	Public Works AA		3,263	12,920
0.33	PW Director	4634 / 5911	5,970	23,642
0.20	Sr. Account Clerk	2589 / 3302	3,303	7,928
1.00	Sr. Pump Station Mec	3076 / 3924	3,924	47,089
3.00	WW Coll Op II	2820 / 3601	3,549	127,759
1.00	WW Coll.Op.I	2375 / 3031	2,619	31,425
1.00	WW Collections Super	3653 / 4662	4,662	55,948
2.00	WW Operator II	2820 / 3601	3,495	83,886
1.00	WW Operator III	3076 / 3924	3,924	47,089
1.00	WW Trtmnt Plant Supv	3653 / 4662	4,661	55,937
<b>13.26</b>	<b>TOTAL SEWER UTILITY OPERATIONS</b>			<b>610,519</b>
	<b>STREET OPERATIONS</b>			
0.33	Associate Engineer	3739 / 4774	4,377	17,331
0.34	City Engineer	4634 / 5911	5,911	24,117

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
CITY PERSONNEL**

Monday, July 14, 2008

<b>FTES</b>	<b>DEPARTMENT/POSITION</b>	<b>SALARY RANGE</b>	<b>AVG MONTHLY SALARY</b>	<b>ANNUAL BUDGETED SALARY</b>
0.33	Engineer Tech		4,384	17,359
0.17	Engineer Tech	2820 / 3601	3,176	6,480
0.06	Financial Planner	5157 / 6582	6,331	4,558
0.34	GIS Coordinator	3545 / 4526	4,526	18,465
1.00	Lead Worker	2820 / 3601	3,601	43,211
0.05	Public Info Special	2589 / 3302	3,303	1,982
0.33	Public Works AA		3,263	12,920
0.33	PW Director	4634 / 5911	5,972	23,649
1.00	Sr Street Maint Work	2375 / 3031	3,031	36,377
2.00	Street Maintenance W	2178 / 2781	2,593	62,236
1.00	Street Superintenden	3545 / 4526	4,526	54,309
<b>7.28</b>	<b>TOTAL STREET OPERATIONS</b>			<b>322,994</b>
	<b>VISITOR &amp; CONVENTION BUREAU</b>			
1.00	Admin. Ass't	2375 / 3031	3,031	36,377
0.10	Building Maint. Oper	2375 / 3031	2,710	3,252
3.00	Special Events Coord	2589 / 3302	3,083	111,003
1.00	Vcb Director	4634 / 5911	5,912	70,948
0.75	Visitor Info Spec.	2178 / 2781	2,782	25,034
<b>5.85</b>	<b>TOTAL VISITOR &amp; CONVENTION BUREAU</b>			<b>246,614</b>
	<b>WATER UTILITY OPERATION</b>			
0.60	Account Rec Lead	2589 / 3302	3,303	23,780
0.60	Acct Clerk I	2178 / 2781	2,501	18,009
0.33	Associate Engineer	3739 / 4774	4,378	17,336
1.00	CCB&F	2820 / 3601	3,601	43,211
0.33	City Engineer	4634 / 5911	5,911	23,408
1.00	Distribution Supervi	3351 / 4277	4,278	51,333

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
CITY PERSONNEL**

Monday, July 14, 2008

<b>FTES</b>	<b>DEPARTMENT/POSITION</b>	<b>SALARY RANGE</b>	<b>AVG MONTHLY SALARY</b>	<b>ANNUAL BUDGETED SALARY</b>
0.33	Engineer Tech		4,385	17,364
0.17	Engineer Tech	2820 / 3601	3,176	6,480
0.06	Financial Planner	5157 / 6582	6,331	4,558
0.33	GIS Coordinator	3545 / 4526	4,526	17,922
0.05	Public Info Special	2589 / 3302	3,303	1,982
0.33	Public Works AA		3,264	12,924
0.33	PW Director	4634 / 5911	5,970	23,642
0.30	Sr. Account Clerk	2589 / 3302	3,303	11,890
2.00	Sr. Water Plant Oper	2820 / 3601	3,601	86,422
1.00	Water Distrib. Op II	2589 / 3302	3,303	39,634
2.00	Water Distrib. Op. I	2375 / 3031	3,031	72,754
0.50	Water Distrib. Utili	2178 / 2781	2,594	15,567
1.00	WTP Operator II	2589 / 3302	3,199	38,391
<b>12.26</b>	<b>TOTAL WATER UTILITY OPERATION</b>			<b>526,607</b>
<b>83.40</b>	<b>TOTAL OTHER FUNDS</b>			<b>3,845,633</b>
<b>122.60</b>	<b>TOTAL CITY</b>			<b>5,617,200</b>

# 2008-09 BUDGET MESSAGE

April 28, 2008



## Urban Renewal Agency

Budget Committee:

Enclosed is the 2008-09 Proposed Budget. Since its inception, Urban Renewal has made varied and significant investments in the community. This is a good time in the brief life span of our Urban Renewal District to step back and look at what we have done, and where we are headed.

Few could argue with the investments made so far. Our work has transformed the face and bones of both Taft and OceanLake. Assuming an acceptable solution to S. 32<sup>nd</sup> can be found, the Nelscott commercial area will find new vibrance. Our investment in public buildings has already paid good dividends, and will for years. The glass studio broadened our visitor base, and the Community Center now serves both residents and visitors. The Lincoln City Cultural Center under the direction and operation of the 4C's is on the verge of adding a totally new dimension to our City.

Urban renewal has spent money on:

- invisible infrastructure, e.g. water, sewer mains and drainage
- visible infrastructure, e.g. streets, sidewalks
- undergrounding utilities
- landscaping and other aesthetics
- land and property acquisition
- public buildings (Community Center, Cultural Center, Glass blowing)

For context, here is our investment in UR from 1990 to date:

Personnel	\$ 1,157,829
Materials and Services	\$ 3,213,470
Capital improvements	\$ 25,462,980
Payments to City	\$ 337,139
Total	\$ 30,171,418

Our long rang projection shows that we will spend about an additional \$15,400,000, depending on the growth in assessed value, and on a major amendment of the UR Plan. In other words, we have a third left of our resources left. We need to insure that when completed, we have done what we set out to do.

Here is our mission:

***The mission of the Lincoln City Urban Renewal Agency is to eliminate blight and depreciating property values in areas within the Agency's jurisdiction and in the process, attract job producing private investments that will improve property values, improve the Area's visual quality, and establish a positive linkage between the Year 2000 Development Area and the Pacific Ocean - - all in a manner which will be compatible with the City's natural and manmade setting.***

Without a doubt, we have been extremely successful with part of that mission. In Taft and OceanLake, the visual quality has improved dramatically, and the basic infrastructure is sound. The linkage to the Ocean has been equally successful, particularly in Taft, as it will be in Nelscott and OceanLake. I have no doubt that the Cutler City planning effort will be as excellent as it has been in Taft and Nelscott.

Lets have a look to see if the other parts of the mission have been equally successful, i.e. attract job producing private investments and property values. Few government services allow for an analytical test of their effectiveness, but this one does in part. Jobs are hard to track, but we can indirectly through building construction. Building construction, additions, and renovations are the fuel that pays for Urban Renewal, and is to be the lasting legacy that will pay all the taxing entities for many years after Urban Renewal sunsets.

Taft was our first major renovation and investment where we spent about \$7 million. Lets look more closely at what has happened there since 2000. Following is the total value of all private building construction in Taft (including outside the Urban Renewal District):

Residential additions and remodeling	\$ 795,477
New residential	\$ 7,461,862
Commercial additions and remodeling	\$ 1,785,768
New Commercial	\$ 717,560
Total	\$ 10,760,667

This is building construction value only. With permits, SDC's, interest, and design, lets double that or about \$21 million. That is a most respectable investment. However, looking at only commercial, and therefore mostly the Taft Village Core where we made most of our investment, the total construction was \$2,503,328, or about \$5 million in private investment. I believe we can and should expect more return on our investment.

Lets take a broader view. Here is other information you have not seen before. The following table shows the area of the City, in, and outside the Urban Renewal District, and building activity based on the last 2,140 building permits issued, which is from about the beginning of 2005 to date.

	<b>In UR District</b>	<b>Outside UR District</b>	<b>Total</b>
Residential area (acres)	116	2193	2309
Commercial area (acres)	325	365	689
Park, Open Space, waterway	34	135	180
Total Area (acres)	475	2693	3178
Residential area (%)	5.0%	95%	100%
Commercial area (%)	47.1%	52.9%	100%
Park, Open space, waterway %	18.8%	81.2%	100%
Total %	15.2%	84.8%	100%
Residential A&R construction \$	\$51,700	\$8,416,906	\$8,468,606
New Residential construction \$	\$355,9804	\$81,074,941	\$84,634,745
Commercial A&R construction \$	\$5,281,077	\$18,332,489	\$23,613,566
New Commercial construction \$	\$2,908,999	\$15,228,338	\$18,137,337
Total construction \$	\$11,801,580	\$123,052,673	\$134,854,253
Residential A&R construction %	0.6%	99.4%	100%
New Residential construction %	4.2%	95.8%	100%
Commercial A&R construction %	22.4%	77.6%	100%
New Commercial construction %	16.0%	84.0%	100%
Total construction %	8.8%	91.2%	100%

(A & R = additions and remodel)

The punch line is that while Urban Renewal occupies 15.2% of the City, since the beginning of 2005 only 8.8% of the construction has been in the District. Looking just at commercial, Urban Renewal occupies 47.1% of the commercial land in the City, and has generated only 16% of new commercial construction. (The assessed value confirms this. The 2007-08 assessed value increased 6.84% in the City, 5.86% in Urban Renewal)

I do not believe this tells the whole story because a great deal of the prime vacant land is outside

the City. So looking at the mission of “to eliminate blight and depreciating property values” additions and remodels rather than new construction should probably exceed that of the area outside the City. It does, but just barely. Combining both residential and commercial A & R, the District had 16.6% while it occupies 15.2% of the City.

Perhaps the real question is not if Urban Renewal should outpace the City, but is the level of private investment in the Urban Renewal District adequate? And more specifically, has the private investment following Urban Renewal renovation been adequate? Urban Renewal is based on the premise that significantly more investment will occur as a result of our efforts. We have followed fairly closely the projects laid out for Urban Renewal in the Plan formulated at its inception (*see the list, pages #14-19 of the appendix*). Perhaps those projects are not all that need accomplished to fulfill our mission. It is for this reason, that I recommend that in the last third of our funding, we focus more on investments that will produce investment and jobs.

Following is a discussion of some alternatives we should consider for accelerating private investment in, and around our Urban Renewal District. Several of these strategies work well in combination. What we do not have, is the luxury of funding all:

**LAND** Acquiring land is a great way to leverage urban renewal funding and to create targeted redeveloped with control. Many investors wish to focus on their development and business, not on acquiring or assembling land, zoning, etc. The District can eliminate the unknowns, and focus on specific needs.

A lot of our land suitable for redevelopment was platted many years ago as residential, and with small lots. This constitutes a barrier to all but the most sophisticated and determined investor. SW 51<sup>st</sup> street is a good example where we had expected greater investment. A traditional activity of Urban Renewal is to purchase small lots and assemble larger packages that can be put on the market for sale or lease, and with the type of development defined.

One obstacle to the use of this strategy is Ballot Measure 39 passed in 2006 which generally prohibits the use of eminent domain for property that will be resold. Eminent domain, or its threat can eliminate the hold-out that ruins the project. The concept still appears viable with willing sellers, or if the District intends to keep the land, and lease it. Land leases are common for commercial, and would generate a perpetual source of income for the City. I suggest we need to look closely at this strategy primarily with willing sellers where we can resell the property and continue the investment again and again. This in itself can extend the life and benefit of Urban Renewal years after the tax sunset.

I believe that the “weather center” property along with the land we purchased adjacent to it could generate a very large private investment. This could occur with or without a “weather center” component. While it might be heresy to question the value of a weather center, before we go too far with that concept, we need to ask it’s purpose, and compare that to an outright sale that would generate a major private investment, and funding to reinvest. Yes, it is a hard question, but I believe it must be asked, and answered.

**INFRASTRUCTURE** Another traditional strategy of urban renewal that we have not used much is the extension of infrastructure to areas that don't have it. Sometimes the investment can be recouped with connection fees. While it is a powerful strategy, it may not be available to us simply because there is not a lot of land in the District that is not now served by infrastructure. It is a strategy that needs looked at, and also by the City. Twenty-third street is a prime example where the lack of water and sewer has stalled development (except for Fed Ex), and where is a lot of land available, a great deal of which is held by timber interests. The potential here is enormous, and one of the few areas where we can expand industrial, and/or an affordable subdivision.

**BUILDING** Another possible strategy might be to do a demonstration project. For example, invest in both land and building construction for an upscale mixed use in Ocean Lake on US101. (To the extent she wants to take credit for this idea, Mayor Hollingsworth gets it). Again, the project would be sold, or leased.

**PARTNERSHIPS** In many of these areas, public-private partnerships need to be considered. To some extent, that is what occurred with the Koshubin mixed used development on NW 15<sup>th</sup>. Construction alone was \$630,000, and with design, financing, permitting, SDC's, etc, that is likely a \$1,200,000 investment. This only occurred due to the creativity and skill of our Urban Renewal Director, and the willingness of the Agency and Planning Department to think outside the box.

**FOCUS** Focus remaining redevelopment effort on the two most viable pedestrian districts, OceanLake and Taft. Visitors are little concerned that the entire City has a certain look and feel as they are that there is a place where they can spend time, spend money, eat, and socialize. We have a unique opportunity to provide two such locations.

**ATTRACTIONS** Continue to create a variety of great attractions for visitors and locals alike. We have a good track record of successful ventures and have realized a good value for our efforts. Assuming the TRT passes, in part or in whole, this can be the responsibility of the VCB. Otherwise, we need to consider more investment from Urban Renewal.

**ECONOMIC DEVELOPMENT POSITION** We could greatly expand our efforts to attract private investment with a full time employee to do nothing else. To be successful, this would require the commitment of a number of private property owners to work cooperatively to a development/redevelopment objective. I am not convinced this can happen on a broad enough scale.

**I am not suggesting that we have a radical change in direction, only that we take a percentage of the remaining funding and target this specifically on building value and creating jobs. I would recommend a percentage of at least 25% of remaining funds.**



**Lets pretend, as we should, that the UR tax funds are our own personal wealth. Let go a step further and say that our only benefit may come from the tax dollars we get from the private investments that are made, and the jobs created. How will we invest our wealth? That is our challenge.!**

The advantage of having the same budget committee and governing board for both the City and UR is close coordination. The disadvantage is that the two require different collective personalities. The City is basic, frugal, and for the most part risk-adverse. The District must be entrepreneurial.

Following is a brief description of the major projects for the year ahead:

6330205 **Weather Center** \$20,000 This budget line provides funding for explorative and feasibility review for bringing the weather center project forward. We don't yet know how this project will look, but we are nearly certain that if it is to be realized, it will be with a private-public partnership, of which the weather center would likely be a small component.

6340108 **OceanLake Streetscape** \$800,000 There are two projects included in this budget line; OceanLake Gateway at N.21<sup>st</sup> and Highway 101 (~\$80,000) and the Festive 15th Street Project constructing the feature street of the OceanLake Redevelopment Plan.

6340203 **Collection System Improvements.** \$300,000 Urban Renewal is partnering with Public Works to replace the storm water and wastewater pump stations in the Cutler District. This work has begun and will be completed early in this upcoming budget year.

6340213 **S32nd Realignment** \$20,000 This budget line provides funding for the design process associated with the Highway 101 design through Nelscott. Expenses include consulting fees to Transpo Group.

**6340226 Park Improvements Canyon Drive** \$120,000 Urban Renewal is funding a Parks Department Project at Canyon Drive to increase parking, underground utilities, and build a retaining wall.

6340238 **Taft Dist. Renovation** \$260,000 Two projects are included in this budget line. A storm drainage project along SW 50<sup>th</sup> Street, which will replace an existing ditch in the Taft core with a piped storm system and connect to work completed in 2000. The remaining funds will be used for the design and construction of the Inlet Avenue parking lot, public restrooms, RV dump station, and wetlands project.

6340240 **Nelscott Renovation Project.** \$900,000 This funding will continue project design and construction in support of the Nelscott Community Vision Plan. Projects may include Scott Plaza, Wallace Reef, Marview, Hwy 101 Under grounding, SW 32<sup>nd</sup> Street.

6340260 **D-River Access** \$50,000 This budget line provides funding for a joint project

with Parks Department and Audubon to build a boathouse/birdhouse on the D-River Park site(not in the water). The building would house a canoe and kayak concession with a bird viewing platform above.

**6340261 Cutler City Planning** \$130,000 This funding will continue project design and construction in support of the Cutler Community Vision and Corridor Plan. Initial projects will be determined following the May charrette.

**6340262 Crosswalks** \$ 100,000 The Agency is partnering with Public Works to construct a mid-block crosswalk in the Wecoma Beach District.

**6340401 Land Purchase** \$1,550,000 Right now, I believe this is one of the best strategies to attract private investment. It likely will involve public-private partnerships, and it will be dependent on market conditions.

**6712010 Payments on Contracts** \$218,304 Under our contract with the School District for the purchase of the DeLake School, we have five more years of semi annual payments. This year, the interest rate increases from 3% to 5%, and we have the option of prepaying a larger amount, up to the total pay off of \$1,183,307. The difference in what we earn on money and the interest to the School District would result in a net savings of about \$26,000 if we would prepay the entire amount. I have not proposed that as it decreases opportunities to advance other projects. We should have a discussion with the District to see if an early pay-off would advance any construction in Lincoln City.

There are projects throughout the pipeline, under consideration, being designed, and out for construction. There is great anticipation within the community for projects to begin in support of the Nelscott Plan and for the Cutler Community Vision and Corridor planning effort. In addition, the Agency has projects going in OceanLake, Delake, Taft and Wecoma Beach.

With six years remaining in the Urban Renewal Year 2000 Development Plan, it will be important for the Agency to assess how the plan will be completed to maximize the opportunity available funding can provide. There seems to be little doubt that the efforts of the Agency have completed many great projects that would likely not have been funded in any other manner. The Agency and City Council should consider the creation of Lincoln City's second urban renewal district to provide a redevelopment funding source for the community in 2020 and beyond.

We have a dedicated, enthusiastic Urban Renewal staff that is capable of great vision, and getting things done. They do not shy from challenges! The City staff in Planning, Public Works, Finance, Parks and Recreation, VCB, Administration, and Police are integral to the effort, and team players. The Agency challenge is to pick very carefully the remaining projects that will help to help to ensure the economic future of Lincoln City.

Respectfully submitted:

David A. Hawker, City Manager/Budget Officer

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
URBAN RENEWAL GENERAL FUND (830, 833)**

Monday, July 14, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>CHARGES FOR SERVICES</b>							
0	136	0	4404350	DEFERRED IMPROVE AGREEMENTS	0	0	0
0	136	0	TOTAL CHARGES FOR SERVICES		0		
<b>MISCELLANEOUS REVENUE</b>							
0	29,800	27,000	4601051	LEASE INCOME	27,000	27,000	27,000
19,200	0	0	4601910	OTHER REVENUE	125	0	0
66,998	158,418	130,000	4610001	INTEREST ALLOCATED	130,000	110,000	110,000
107,721	0	0	4690501	DONATIONS, FUNDRAISERS	0	0	0
193,920	188,218	157,000	TOTAL MISCELLANEOUS REVENUE		157,125	137,000	137,000
<b>OTHER RESOURCES</b>							
0	5,000,000	0	4801001	BOND SALES	0	5,000,000	5,000,000
0	5,000,000	0	TOTAL OTHER RESOURCES		0	5,000,000	5,000,000
<b>BEGINNING FUND BALANCE</b>							
1,984,624	1,188,065	4,230,725	4890010	BEGINNING BALANCE	4,061,236	2,616,388	2,616,388
1,984,624	1,188,065	4,230,725	TOTAL BEGINNING FUND BALANCE		4,061,236	2,616,388	2,616,388
<b>2,178,544</b>	<b>6,376,419</b>	<b>4,387,725</b>	<b>TOTAL RESOURCES</b>		<b>4,218,361</b>	<b>7,753,388</b>	<b>7,753,388</b>

<b>PERSONAL SERVICES</b>							
55,111	98,334	109,692	6101100	SALARIES	116,163	118,997	118,997
13,745	3,343	0	6102001	PART-TIME HOURLY	0	0	0
11,799	6,448	13,045	6102002	PART-TIME EMPLOYEES	811	20,159	20,159
1,981	0	1,000	6103012	OVERTIME	0	0	0
6,000	8,543	9,466	6105011	FICA/MEDICARE	8,756	10,645	10,645
320	452	1,383	6105012	WORKMEN'S COMP	1,284	1,548	1,548
11,297	481	0	6105013	UNEMPLOYMENT RE-IMBURSEMEN	0	0	0
8,192	14,820	21,223	6106011	MEDICAL & DENTAL INSURANCE	17,133	18,242	18,242
42	146	839	6106012	LIFE INSURANCE	154	159	159
119	410	0	6106013	LONG-TERM DISABILITY INS.	486	528	528

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
URBAN RENEWAL GENERAL FUND (830, 833)**

Monday, July 14, 2008

<b>ACTUAL FY 2005-06</b>	<b>ACTUAL FY 2006-07</b>	<b>BUDGET FY 2007-08</b>		<b>ESTIMATE FY 2007-08</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>FY 2008-09 ADOPTED</b>
8,697	10,425	15,762	6106014 RETIREMENT	14,268	17,149	17,149	17,149
117,303	143,402	172,410	TOTAL PERSONAL SERVICES	159,055	187,427	187,427	187,427
			MATERIALS & SERVICES				
50,205	26,209	48,000	6201119 CONTRACTED SERVICES	48,000	48,000	48,000	48,000
4,425	4,540	5,000	6201151 AUDITING	5,000	5,000	5,000	5,000
1,731	3,494	5,000	6201152 LEGAL SERVICES	5,000	5,000	5,000	5,000
250	8,987	20,000	6201154 ENGINEERING	18,000	20,000	20,000	20,000
0	15,805	0	6201155 BOND ISSUANCE COSTS	0	20,000	20,000	20,000
287	1,741	500	6202101 COMPUTER SOFTWARE, UPGRADES,	500	1,000	1,000	1,000
0	0	0	6203001 ELECTRIC POWER	200	0	0	0
0	0	0	6203010 NATURAL GAS	800	0	0	0
1,001	1,142	2,000	6203020 TELEPHONE	675	1,000	1,000	1,000
857	640	2,000	6205001 LEGAL NOTICES	500	2,000	2,000	2,000
532	1,157	4,000	6205003 PRINTING	2,500	4,000	4,000	4,000
213	1,653	2,000	6206001 TRAINING	4,500	2,000	2,000	2,000
1,044	2,265	3,800	6206002 CONFERENCES, MEETINGS	3,000	4,000	4,000	4,000
2,105	2,358	3,000	6206003 TRAVEL, SUBSISTENCE	3,000	3,000	3,000	3,000
0	39	1,000	6206004 RECRUITMENT/RELOCATION	0	1,000	1,000	1,000
365	1,455	500	6206005 MEMBERSHIP AND DUES	1,770	1,700	1,700	1,700
0	46	300	6206006 BOOKS AND PERIODICALS	300	500	500	500
358	301	600	6209001 POSTAGE, SHIPPING, METER LEASE	50	600	600	600
6,178	6,936	7,000	6209010 INSURANCE AND BONDS	6,272	7,000	7,000	7,000
0	0	0	6210010 SYSTEM MAINTENANCE	0	0	0	0
5,632	6,179	4,000	6210011 SYS MAINT - TAFT	4,500	5,000	5,000	5,000
11,602	8,595	4,000	6210012 SYS MAINT - OCEANLAKE	800	5,000	5,000	5,000
15,747	5,316	5,000	6210013 SYS MAINT-OTHER PEARLS	5,000	5,000	5,000	5,000
16,758	5,322	5,000	6210014 SYS MAINT - D LAKE SCHOOL	2,500	5,000	5,000	5,000
0	30	5,000	6210015 SYS MAINT - NELSCOTT	400	5,000	5,000	5,000
7,922	7,596	7,000	6211020 MAINTENANCE/LEASE-OFFICE EQUI	7,000	7,000	7,000	7,000
73	134	1,500	6220001 STATIONERY SUPPLIES	1,100	1,500	1,500	1,500

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
URBAN RENEWAL GENERAL FUND (830, 833)**

Monday, July 14, 2008

<b>ACTUAL FY 2005-06</b>	<b>ACTUAL FY 2006-07</b>	<b>BUDGET FY 2007-08</b>		<b>ESTIMATE FY 2007-08</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>FY 2008-09 ADOPTED</b>
408	426	1,200	6221001 GASOLINE, FUEL, OILS	500	1,200	1,200	1,200
785	12	500	6221010 VEHICLE REPAIR PARTS	513	500	500	500
6,708	1,990	5,000	6229001 OTHER SUPPLIES	5,000	5,000	5,000	5,000
92,280	95,000	97,850	6299111 REIMBURSEMENT TO GEN FUND	97,850	100,837	100,837	100,837
14,400	16,975	17,484	6299120 REIMBURSEMENT LINC SQ FUND	17,484	18,383	18,383	18,383
0	4,446	5,000	6299193 TRANSFER TO % FOR ARTS	1,000	5,000	5,000	5,000
241,868	230,787	263,234	TOTAL MATERIALS & SERVICES	243,714	290,220	290,220	290,220
<b>CAPITAL OUTLAY</b>							
1,680	1,278	5,000	6320001 OFFICE EQUIPMENT	1,000	5,000	5,000	5,000
1,123	4,676	10,000	6320201 OTHER EQUIPMENT	2,000	10,000	10,000	10,000
0	0	0	6330201 BUILDING IMPROVEMENTS	14,649	5,000	5,000	5,000
0	0	0	6330205 WEATHER CENTER	8,000	20,000	20,000	20,000
116,384	436,766	250,000	6340108 OCEANLAKE STREETScape	25,000	800,000	800,000	800,000
0	0	375,000	6340203 COLLECTION SYSTEM IMPROVEME	88,135	500,000	500,000	500,000
0	0	0	6340213 S. 32ND REALIGNMENT	58,880	20,000	20,000	20,000
0	471,985	0	6340219 PUMP STATION UPGRADES	84,177	0	0	0
0	0	120,000	6340226 PARK IMPROVE. CANYON DRIVE	15,000	120,000	120,000	120,000
89,133	0	260,000	6340234 UNDERGROUNDING PROJECTS	-22,045	0	0	0
3,900	0	40,000	6340238 TAFT DISTRICT RENOVATION	40,000	260,000	260,000	260,000
39,024	60,901	855,000	6340240 NELSCOTT RENOVATION PROJECTS	100,000	900,000	900,000	900,000
50,491	0	0	6340250 SOUTH HWY 101 WATERMAIN	0	0	0	0
0	15,191	18,000	6340260 D RIVER LAKE ACCESS	1,980	50,000	50,000	50,000
0	0	305,000	6340261 CUTLER CITY PLANNING	185,000	130,000	130,000	130,000
0	0	100,000	6340262 CROSSWALK CONSTRUCTION	0	100,000	100,000	100,000
0	789,773	1,120,000	6340401 LAND PURCHASED	399,327	1,550,000	1,550,000	1,550,000
301,734	1,780,568	3,458,000	TOTAL CAPITAL OUTLAY	1,001,103	4,470,000	4,470,000	4,470,000
<b>TRANSFERS</b>							
200,000	0	0	6601833 TRF UR PROP REHAB FUND	0	0	0	0
200,000	0	0	TOTAL TRANSFERS	0	0	0	0

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
URBAN RENEWAL GENERAL FUND (830, 833)**

Monday, July 14, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED	
OTHER DISBURSEMENT & EXP								
130,000	160,000	198,101	6712010	PAYMENTS ON CONTRACTS PAYAB	198,101	218,304	218,304	218,304
130,000	160,000	198,101		TOTAL OTHER DISBURSEMENT & EXP	198,101	218,304	218,304	218,304
<b>990,905</b>	<b>2,314,758</b>	<b>4,091,745</b>		<b>TOTAL EXPENDITURES</b>	<b>1,601,973</b>	<b>5,165,951</b>	<b>5,165,951</b>	<b>5,165,951</b>
CONTINGENCY/FUND BALANCE								
0	0	295,980	6370400	RESERVE FOR FUTURE YEARS	0	2,317,654	2,317,654	2,317,654
1,188,065	4,061,236	0	6800502	UNAPPROPRIATED FUND BALANCE	2,616,388	269,783	269,783	269,783
1,188,065	4,061,236	295,980		TOTAL CONTINGENCY/FUND BALANCE	2,616,388	2,587,437	2,587,437	2,587,437
<b>1,188,065</b>	<b>4,061,236</b>	<b>295,980</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>2,616,388</b>	<b>2,587,437</b>	<b>2,587,437</b>	<b>2,587,437</b>

**LINCOLN CITY URBAN RENEWAL  
ANNUAL BUDGET 2008-2009  
TAX INCREMENT CALCULATIONS**

Thursday, April 24, 2008

<b>TAXABLE ASSESS VALUE OF THE URBAN RENEWAL DISTRICT 2007-2008</b>	\$173,067,975
<b>ESTIMATED NET INCREASE IN ASSESSED VALUE</b>	4.50%
<b>ESTIMATED TAXABLE ASSESSED VALUE FOR 2008-2009</b>	\$180,856,034
<b>ESTIMATED COMPOSITE TAX RATE</b>	\$15.1970
<b>ESTIMATED TAX INCREMENT 2008-2009</b>	\$2,748,469
<b>LESS AMOUNT NOT TO BE COLLECTED</b>	(\$188,953)
<b>ESTIMATED TAXES TO BE COLLECTED</b>	\$2,559,516

CITY OF LINCOLN CITY  
 ANNUAL BUDGET  
 2008 - 2009

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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	
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	0	0	179,242	2,626	594,183	14,928	825,700	22,831	1,639,510
<b>TOTAL</b>	<b>1,150,003</b>	<b>129,712</b>	<b>1,792,713</b>	<b>207,829</b>	<b>3,234,900</b>	<b>419,770</b>	<b>4,453,221</b>	<b>637,967</b>	<b>12,026,115</b>



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
831-000-TAX INCREMENT FUND (URA)**

Monday, July 14, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED	
<b>RESOURCES</b>								
TAXES								
2,209,608	2,353,820	2,440,413	4101010	4101010	2,472,309	2,559,516	2,559,516	2,559,516
102,376	89,089	95,000	4101020	4101020	90,000	90,000	90,000	90,000
2,311,984	2,442,909	2,535,413		TOTAL TAXES	2,562,309	2,649,516	2,649,516	2,649,516
MISCELLANEOUS REVENUE								
63,454	92,657	90,000	4610001	4610001	115,900	97,000	97,000	97,000
2,884	3,803	4,000	4610002	4610002	4,650	4,000	4,000	4,000
66,337	96,460	94,000		TOTAL MISCELLANEOUS REVENUE	120,550	101,000	101,000	101,000
BEGINNING FUND BALANCE								
1,426,370	1,518,282	1,786,389	4890010	4890010	1,813,617	2,675,099	2,675,099	2,675,099
1,426,370	1,518,282	1,786,389		TOTAL BEGINNING FUND BALANCE	1,813,617	2,675,099	2,675,099	2,675,099
<b>3,804,691</b>	<b>4,057,652</b>	<b>4,415,802</b>		<b>TOTAL RESOURCES</b>	<b>4,496,476</b>	<b>5,425,615</b>	<b>5,425,615</b>	<b>5,425,615</b>
DEBT SERVICE								
63,563	21,187	0	6410201	6410201	0	0	0	0
98,360	87,858	76,940	6410203	6410203	76,940	65,591	65,591	65,591
176,960	159,413	141,153	6410204	6410204	141,153	122,152	122,152	122,152
0	0	301,752	6410206	6410206	301,752	185,095	185,095	185,095
1,250,000	1,250,000	0	6450201	6450201	0	0	0	0
265,374	275,876	286,794	6450203	6450203	286,794	298,144	298,144	298,144
432,152	449,699	467,959	6450204	6450204	467,959	486,960	486,960	486,960
0	0	546,779	6450206	6450206	546,779	663,436	663,436	663,436
2,286,409	2,244,034	1,821,377		TOTAL DEBT SERVICE	1,821,377	1,821,378	1,821,378	1,821,378
<b>2,286,409</b>	<b>2,244,034</b>	<b>1,821,377</b>		<b>TOTAL EXPENDITURES</b>	<b>1,821,377</b>	<b>1,821,378</b>	<b>1,821,378</b>	<b>1,821,378</b>
CONTINGENCY/FUND BALANCE								
0	0	1,294,425	6450301	6450301	0	2,304,237	2,304,237	2,304,237

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
831-000-TAX INCREMENT FUND (URA)**

Monday, July 14, 2008

<b>ACTUAL FY 2005-06</b>	<b>ACTUAL FY 2006-07</b>	<b>BUDGET FY 2007-08</b>		<b>ESTIMATE FY 2007-08</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>FY 2008-09 ADOPTED</b>
0	0	300,000	6800193 BOND RESERVE-SERIES 2003	0	300,000	300,000	300,000
0	0	500,000	6800194 BOND RESERVE-SERIES 2004	0	500,000	500,000	500,000
0	0	500,000	6800196 BOND RESERVE-SERIES 2007	0	500,000	500,000	500,000
1,518,282	1,813,617	0	6800502 UNAPPROPRIATED FUND BALANCE	2,675,099	0	0	0
1,518,282	1,813,617	2,594,425	TOTAL CONTINGENCY/FUND BALANCE	2,675,099	3,604,237	3,604,237	3,604,237
<b>1,518,282</b>	<b>1,813,617</b>	<b>2,594,425</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>2,675,099</b>	<b>3,604,237</b>	<b>3,604,237</b>	<b>3,604,237</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2008-2009  
832-000-PROPERTY REHAB PROGRAM**

Monday, July 14, 2008

ACTUAL FY 2005-06	ACTUAL FY 2006-07	BUDGET FY 2007-08		ESTIMATE FY 2007-08	BUDGET PROPOSED	BUDGET APPROVED	FY 2008-09 ADOPTED
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
10,308	11,202	15,000	4610001	INTEREST ALLOCATED	10,050	8,000	8,000
2,794	3,485	2,000	4610002	INTEREST DIRECT	7,250	6,000	6,000
99,992	125,081	125,000	4650004	LOAN REPAYMENTS 01-02 PROGRA	137,500	125,000	125,000
113,094	139,768	142,000		TOTAL MISCELLANEOUS REVENUE	154,800	139,000	139,000
TRANSFERS IN							
200,000			4701833	TRF U R TAXABLE FUND			
200,000	0	0		TOTAL TRANSFERS IN	0		
BEGINNING FUND BALANCE							
227,513	497,563	324,362	4890010	BEGINNING BALANCE	323,182	320,801	320,801
227,513	497,563	324,362		TOTAL BEGINNING FUND BALANCE	323,182	320,801	320,801
<b>540,607</b>	<b>637,331</b>	<b>466,362</b>		<b>TOTAL RESOURCES</b>	<b>477,982</b>	<b>459,801</b>	<b>459,801</b>
CAPITAL OUTLAY							
2,350	0	0	6340105	ARCHITECTS	0	5,000	5,000
40,694	314,148	466,362	6370130	HOUSING REHABILITATION	157,181	454,801	454,801
43,044	314,148	466,362		TOTAL CAPITAL OUTLAY	157,181	459,801	459,801
<b>43,044</b>	<b>314,148</b>	<b>466,362</b>		<b>TOTAL EXPENDITURES</b>	<b>157,181</b>	<b>459,801</b>	<b>459,801</b>
CONTINGENCY/FUND BALANCE							
497,563	323,182	0	6800502	UNAPPROPRIATED FUND BALANCE	320,801	0	0
497,563	323,182	0		TOTAL CONTINGENCY/FUND BALANCE	320,801	0	0
<b>497,563</b>	<b>323,182</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>320,801</b>	<b>0</b>	<b>0</b>

**LINCOLN CITY URBAN RENEWAL AGENCY  
ANNUAL BUDGET 2008-2009  
SALARIES**

Thursday, April 24, 2008

FTES	DEPARTMENT/POSITION	SALARY RANGE	AVG MONTHLY SALARY	ANNUAL BUDGETED SALARY
	URBAN RENEWAL GENERAL FUN			
0.50	Admin Assistant		2,600	15,601
1.00	Asst UR Director	3076 / 3924	3,679	44,143
0.06	Financial Planner	5157 / 6582	6,331	4,558
1.00	URA Direcor	4887 / 6238	6,238	74,854
<b>2.56</b>	<b>TOTAL URBAN RENEWAL GENERAL FUND</b>			<b>139,156</b>