

2010-2011 BUDGET MESSAGE

April 26, 2010



Budget Committee:

Enclosed is the 2010-2011 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 for the coming year and dictates the City's short-term financial position.

The nation is beginning to emerge from a deep recession, though it is a fragile recovery. Unemployment for Lincoln County through February was down to 9.8% compared to nearly 16% in the previous year, and per capita income is increasing. We have assumed that the recovery will continue, but at a slow pace. Employment and spending will grow slowly, as will the tourism. Building construction is not predicted to grow much due to the existing inventory. The increase in property tax for the next few years will be modest because of lack of construction and will mostly be limited to an annual 3% increase. Our transient room tax will grow modestly. Many of our other revenues are either fixed, or grow only modestly. Staffing needs continue to grow from the recent increases in building construction and tourism. However, the budget contains very few changes in personnel, and no reduction in the regular workforce. While many local governments are laying off personnel, we are in the position to deliver services when they are needed the most.

We often get asked about the impact of the recession on our financial situation. With a few exceptions, the impact has been modest. The major exceptions are that the transient room tax went down slightly instead of growing and the system development charges used to build public improvements and pay bonds have plummeted. The impact on the revenue to fund direct essential services has been minimal, but even that small amount does have an impact.

This is a more challenging budget that we have had in recent years. That is because we expect to be in the first full year of a significant, but planned deficit in the General Fund which I will discuss later, and under-funding of Streets and Parks funds. There is no real surprise in this budget, and we continue on a course laid out by multi-year financial planning. But as we get closer to the inevitable financial cliff ahead, and even though our plan should see us through, it gives us pause.

BUDGET PERSPECTIVE

An annual budget in itself does not give a clear picture of either the City's financial condition or ability to continue to deliver services in the long term. Other factors must be considered including:

- amount of maintenance and deferred maintenance for our infrastructure and buildings;
- adequacy, age, and condition of productive equipment;
- amount and term of old and new debt;
- long-term contracts, particularly labor contracts, but also land leases, equipment leases, etc.;
- adequacy of water for new development, capacity of water plant, sewer plant, and mains;
- adequacy of rates, taxes, fees.

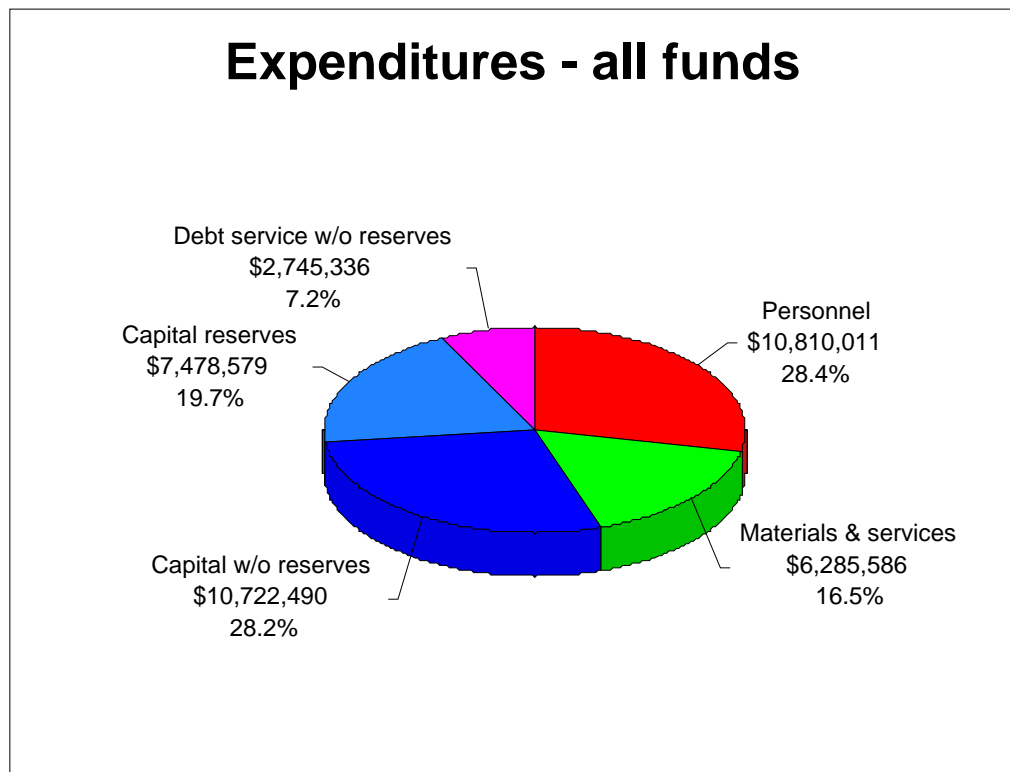
Our management strategy has dealt effectively with all of these in the recent past. One major reason for this is that we plan for five years for our major funds. It remains to be seen how effectively we can deal with infrastructure maintenance and replacement for streets and parks.

While the annual budget is very important, so are other plans and documents. The appendix contains some very useful information about our financial position:

- A. Schedule of all personnel;
- B. Schedule of vehicles and equipment;
- C. General Fund five-year projection (this will be delivered after the budget);
- D. Water funds five-year projections;
- E. Wastewater funds five-year projections;
- F. Transportation funds five-year projections;
- G. Parks fund five-year projection;
- H. Facilities fund five-year projection;
- I. Lincoln Square fund five-year projection;
- J. Schedules of outstanding bonds;
- K. Summary of services and functions of each department.

If a committee member wishes additional information, PLEASE ASK! If it is readily available, we will get it to you and share with the entire committee. Davidh@lincolncity.org 996-1200.

Thirty seven different funds are detailed in the budget documents that follow. Overall, here is the total of the expenditures (transfers, contingencies and transfers are not included).



Capital reserves are the amount of projects that are expected to carry into the following year.

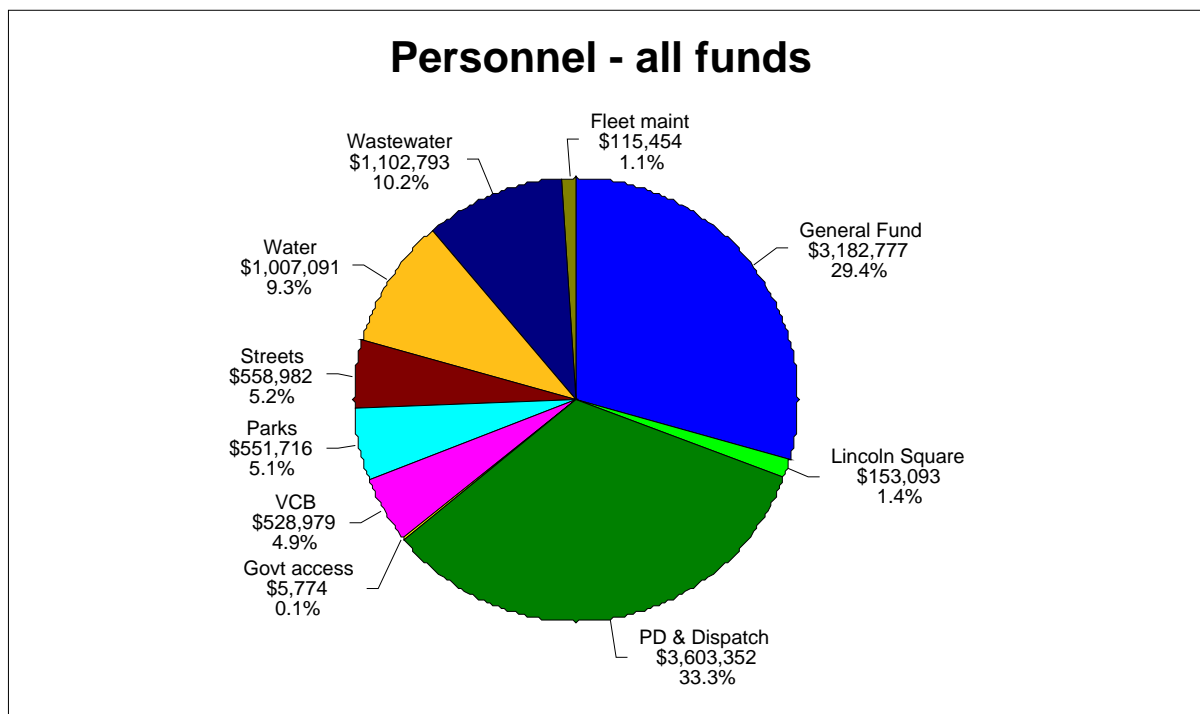
PERSONNEL

Before we get into the budgets of each fund, departments and divisions, I have a few general comments about personnel. This is the largest operating expense, and is directly related to how much service we can and can't deliver.

About 27% of our employees are represented by the Lincoln City Police Employees Association (LCPEA), and their pay and benefits are already defined contractually for the next budget year. Forty-nine percent of our employees are represented by the American Federation of State, County and Municipal Employees (AFSCME), and the new three year contract is now in place. In the past, for the most part, our contracts with AFSCME called for across-the-board percentage increases. In a major departure from past practice, AFSCME agreed to periodic market adjustments on a position-by-position basis. The first increase will occur in August. While I do not expect this to result in any lower overall increase, it will allocate the increases to the positions that are below market. Over time, this insures that we are competitive, but don't overpay. It is the most effective strategy to make sure we can retain and recruit the talent we need in order to deliver quality services efficiently. Non-represented employees represent 24% of our workforce, and will also receive a market rather than cost-of-living adjustment this next budget year.

Medical insurance will increase about 4% (last year it increased 15.6%). PERS will not change in the coming year, but a substantial increase is likely to occur for the 2011-12 budget.

Here is the distribution of personnel expenses across all funds:



City-wide we have added a net 1.37 Full Time Equivalent (FTE) positions, all part-time. No full-time regular positions have been added or eliminated. Please note that if you compare to the personnel schedule last year, you will find a greater difference. This is because part-time temporary positions were not on the schedule last year, but are this year.

GENERAL FUND

GENERAL FUND OVERVIEW The General Fund pays for the Library, Recreation, Planning, most of the Police Department, Dispatch and a proportionate share of general overhead (City Attorney, Finance, and Administration). Unlike most cities, it does not pay for streets or parks because these are mostly funded by the transient room tax. This is fair in that it provides that the visitors who heavily impact most city services, pay a fair share of government services. However, it makes managing the General Fund more difficult because there are fewer departments that can be managed as part of a combined strategy, and because many of the general fund functions are mandated.

Most of the General Fund revenues do not grow with the demand for services or the cost increases we experience. **At the core of our financial challenge is that in spite of record growth in construction and tourism in 2006, 2007 and part of 2008, the revenues of the General Fund will have grown only 5.8% in four years, which translates to an average 2.5% annual growth. While that is close to general inflation, it does not begin to cover the cost increase in medical insurance or fuel, let alone the increase in demand for services that results from record construction, and record visitation.**

For eight years, the General Fund has been operating under a multi-year plan. 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.

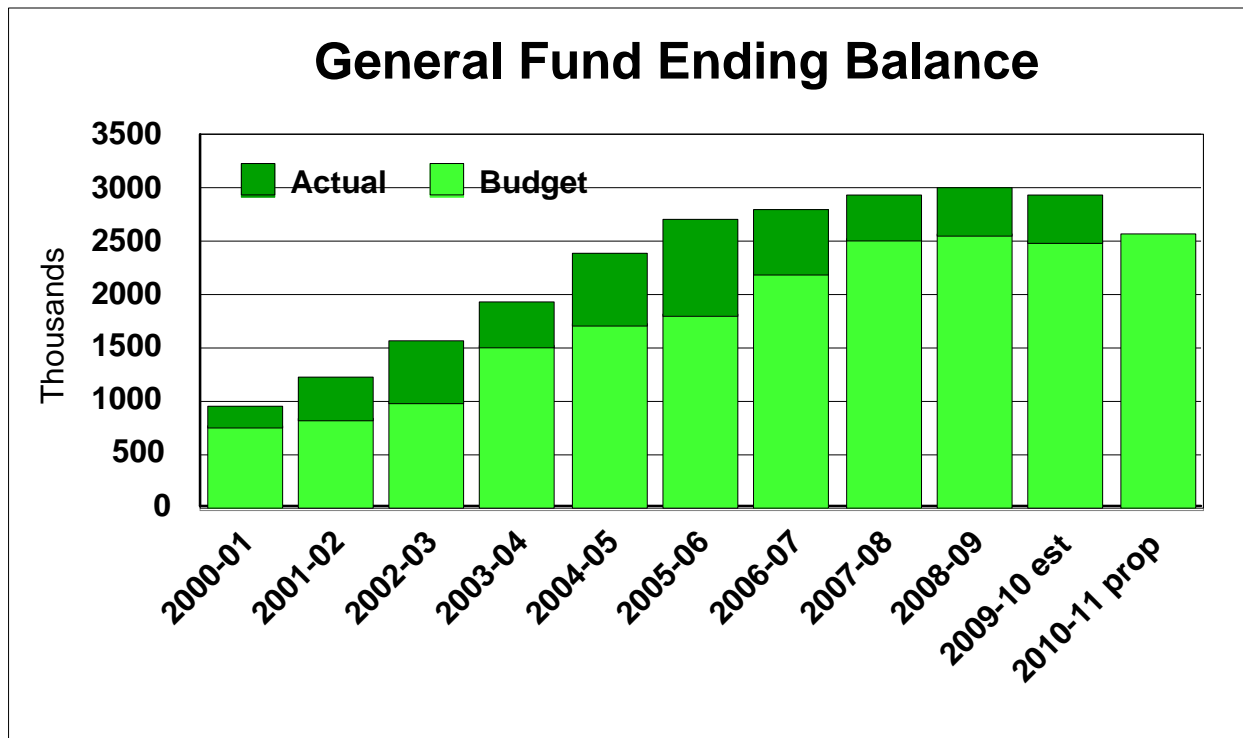
Our first long-term projection, prepared in 2000, showed that we were on a collision course. The proposed 2001-02 budget showed seven existing positions being eliminated. As I recall, the adopted budget eliminated about six positions. Subsequent adjustments between 2002 and the present were made to revenue and included:

- an increase in the business occupation tax;
- annexations;
- a 1% TRT devoted to police;
- a 1.5% TRT, 30% devoted to police;
- an increase in the franchise fees for electricity and natural gas;
- fee increases;
- an agreement with the Confederated Tribes of the Siletz for an additional \$80,000 per year.

Several additional factors have enhanced our financial position:

- record growth for about three years generated a higher property tax;
- personnel vacancies were, for a time, significant;
- with a few exceptions, inflation over the last five years has been low;
- we tend to budget conservatively;
- we try to "beat" their budget, not spend it down at year end.

We are operating under a financial plan that called for us to stockpile unneeded revenue and use it to fund services when revenues no longer kept pace. That has worked very well, and we have built a surplus. Currently, our fund balance+contingency is about 2.9 million, of which \$1.4 million is needed for cash flow, and 1.5 million surplus. The following graph is illustrative:



You will note that **for eight years, we did something that few governments can say - we lived below our means!** You can see that each year we have finished the year better than anticipated in the budget. We do tend to budget conservatively in both revenue and expenses. It is a tribute to all of staff that they try to beat their budget, rather than spend every dime as occurs in many governments. Perhaps this is one reason that in recent years, the Budget Committee and Council has not spent endless hours pouring over budget detail.

This plan only makes 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.

The largest relief on the horizon comes from:

- 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 \$875,000 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 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. For example, if Roads End were now in the city, our property tax in the General Fund would be about \$900,000, though the net benefit would be about half that.

These two give us the basis for our current management plan, i.e., keep the General Fund solvent until sufficient revenue is guaranteed by both of these events. The Urban Renewal sunset is within our control. Annexation is only partly within our control. Should that not occur by 2012 or 2013, we will either need another revenue source or cut services. While we manage to meet our objective, it is important that we not add too much in recurring expenses. In particular, this means full-time personnel.

If and when we need to reduce expenses, we should do so mostly by cutting service levels. That does not mean that we should avoid achieving as much efficiency as possible and eliminating any waste that we can. Typically local governments make the cuts that are easy, but are bad business decisions for the long term. Expenditures that often go first are the investments in technology and productive equipment that will provide the highest level of efficiency in the future. Cutting back on infrastructure replacement is common, as is deferring its maintenance. After achieving the most efficiency we can, cuts in service levels are the most responsible business decision.

GENERAL FUND REVENUES (Pages 6-9) No new taxes or significant fee increases are proposed, and no major new revenue source is anticipated. I am asking that the Occupation Tax apply to VRD's. The reason for this is that before the recent increase in enforcement, and new standards for VRD's, the city's cost was insignificant, and the application and renewal fees were thought to take the place of the Occupation Tax (OPT). Now that we incur significant expense in both processing new applications and annual renewal that is equal to our revenue, that exemption no longer makes any sense. This would generate about \$30,000 per year and is included in the budget.

At the same time Council considers this modification to the OPT, I will ask that vendors who work exclusively for the City (e.g., engineers, auditors, construction companies) be exempt. Keep in mind this is a tax, not a licence, and no qualifications are needed. So if the only work done is for the City, we take the OPT payment in one fund and transfer it to the next. Our net is a minus due to the transaction cost. In some cases, the vendor includes this in their bid, or cost estimate, and adds their normal profit.

Sometime in the next year, we need to take a hard look at the Occupation Tax to determine if it should be increased, and if we should exempt single family units with only one rental unit. From what I can determine, this is an unusual practice in Oregon, and is certainly unpopular, and widely ignored.

CITY COUNCIL (page 10) Council has generally not spent what has been budgeted, and I have therefore reduced the proposal to be more realistic. The main variables are how much training/conferences/travel any particular council will do, and how many meal functions we have or host. I have included mailing and postage costs to do a second comprehensive community survey. Printing of two newsletters is included on the assumption that they will go in the utility bills. This is far from ideal as it misses many renters.

ADMINISTRATION (page 11) This department includes Human Resources, City Recorder, City Manager, and half of our front counter information employee. The budget includes three part-time temporary positions.

Help to scan and index records into our new citywide records system. As that information base grows, access to critical records is much faster and more reliable.

Our government-wide identity theft project, and the administration of non-library volunteers.

Processing of consents to annex and water service agreements

In the last year, I advised the City Council that the City really needed to consider adding the position of Assistant City Manager, and the funding of that position is one of the Council goals. The position would have great value in several areas. One would be to advance our agenda in a number of areas

that now stagnate for lack of time, and to take advantage of new opportunities. Another would be to reduce the risk the City faces from decisions that must be made quickly out of necessity. More resources in this office would result in some greater efficiency for the various departments with projects or decisions that must be reviewed here first. A fourth advantage would be the eventual transition the City will face when the current manager moves on. Without this position, there will be a substantial vacuum, and that could be exacerbated if our part-time financial planner fully retired near the same time. At worst, an assistant would smooth what is generally a several year transition; At best, an assistant would be a serious experienced competitor for the position.

The proposed budget does not provide funding for this position. As I have said previously, it is the most challenging budget in nearly ten years. What I will do is outline some funding choices:

- Split the funding among the various affected funds to minimize the impact on the General Fund. Nevertheless, to be fair, about half the impact would be to the General Fund.
- Budget only a partial year. This works only if we see that there are additional revenues that would occur in the 2011-12 budget year, or shortly thereafter. Currently I do not see that happening.
- Year after year we substantially exceed our budgeted and estimated year end balance. Should we do that again this year, we might consider a supplemental appropriation. We would know that in March 2011. By then, we are well into the budget and will have a better idea of the current revenue and expenditures.

FINANCE (pages 12-13) There are no major changes proposed in the Finance Department; as in previous years the department will continue to review and modify processes to reduce costs and improve customer service. Goals for the upcoming year include:

Improve usefulness of the recently installed management reporting system (Dashboard), providing managers with improved access to financial information.

- ✓ Add credit card options to on-line utility payments
- ✓ Expand/consolidate internal financial policies
- ✓ Increase utilization of banking security features such as Positive Pay and ACH Blocks and Filters
- ✓ Implement program to invest monies in local banks and improve interest earnings
- ✓ Request proposals for City auditor, present to Council for final selection

INFORMATION TECHNOLOGY (page 14) This is a new division of the General Fund. In past years the expenses for this internal service have been in the Finance Department (personnel) and the Non-Departmental account (equipment). In turn, the expenses were distributed to other funds through inter-fund transfers. The reason for this change is that our cost of information technology (IT) has grown significantly over the years. I recall ten years ago the City had a single accounting server, and there were only about six employees connected that way. If I recall correctly, there were only two employees with email. Today almost all employees have a computer connected to a server

for daily functions and information exchange. The division has two full-time employees who maintain all the work station and servers. They also manage the City's cell phones, software licensing, fiber optic connections with the P.D. and Community Center and our computerized telephone system. They also manage the City's website and Channel 4 broadcast technology.

To give you a better idea of the scope of this division, today we have 16 central servers, 125 workstations (desktop computers), 32 laptops, 218 digital telephones, 2 satellite telephones and about 100 cell phones.

While the cost has grown, the payoff has been great. An enormous volume of information now moves efficiently via email and other technologies. To handle this load of business without these technologies would be very slow and inefficient. Without these technologies we would have either had to cut service levels or add many new staff positions.

For now, this new Division will remain in the General Fund and costs are allocated to the various other funds through transfers. Probably next year, it will become an internal service fund. This is what we now do with Fleet Maintenance where costs are directly and accurately distributed to each division and department. This gets us ever closer to recognizing the true cost of each service we provide.

Included in the proposed budget for IT are two full-time personnel, software licensing, software upgrades, our land-line telephone service and various hardware upgrades. This division does not include the cost of individual workstations (computers) and software that is specific to an individual department. The division handles the "backbone" of the system and support for the departments.

While this division constantly improves the efficiency and reliability of the information systems, as we recently learned, it is never enough. The failure of our email server resulted in several days of very inefficient operations. The out-of-pocket costs were about \$10,000. The loss of productivity for City employees probably cost us \$25,000. A second back-up email server has been ordered and will add a great deal of reliability. A second back-up accounting software server is in the proposed budget. While all our data is backed up daily and taken offsite periodically, it is not enough. We will be acquiring the hardware to send encrypted data files to a third party server out of the City. While in a total disaster (City Hall burns or collapses in an earthquake, etc), the recovery will be extremely difficult but basic functions will be restored.

LIBRARY (pages 15-16) The renovation project has been completed with the exception of some adjustment to lighting in some areas. The library reopened on January 19 with full service hours. We expect LEED certification sometime this spring. Our main challenges for the immediate future are meeting the ever-increasing expectations of our customers for library services and programs as well as maintaining our newly refurbished facility to their expectations.

We have upgraded a currently vacant position to be a strong number two to the Director. The annual cost to upgrade will be about \$5,000. We have been trying for some time to have each of our departments staffed with a strong number two. It helps guarantee continuity.

Computer purchases have been reduced, as we have been able to replace all of our catalog and front desk computers with this year's budget. We also received a Gates grant that will add two public use

computers in the Young Adult area and four computers in the Children's Room. The Children's Room computers will not be on the Internet but will be loaded with educational games and writing programs that will support the growing literacy of our youngest library users and their families.

MUNICIPAL COURT (page 17) No significant changes

CITY ATTORNEY (page 18) This division includes the cost of the City Attorney contract, and \$15,000 for special counsel. We can't predict how much we will need special counsel. This division does not include the cost of special counsel for water rights issues (in the water fund) or union contract negotiations (in P.D.)

PLANNING (pages 19-20) With the drop in building activity the planning department has been able to address long range planning, something that was largely impossible in the recent past because of the need for development review during the building boom. You have seen some of the fruits of this change of focus, including the urban agriculture, mixed use, flood plain development and small-scale renewable energy ordinances. During the 2010-2011 fiscal year we expect to bring the following initiatives forward, among others:

1. Revision of the Comprehensive Plan to address sustainability.
2. Revision of the Comprehensive Plan to address sea level rise.
3. Rezoning of park and open space parcels into the proper zones.
4. Small-scale neighborhood commercial ordinance.
5. Natural hazards ordinance amendments.
6. Review of urban growth boundary.
7. Affordable housing provisions.
8. Non-conforming structure and use amendments.
9. Urban Growth Management Agreement with Lincoln County.

The budget continues an additional year of funding for the VRD enforcement and processing full-time position. It is truly a unique situation where a city devotes so much resources to a very narrow area of regulation. I do not see that as sustainable over time, though I do see more expansion of the position into zoning enforcement. That may well be possible without reducing compliance once systems and habits are firmly in place. I do note that without the application of the occupation tax to VRD's, I would not have included this position in the budget.

BUILDING INSPECTION (page 21) We expect building levels to remain at a low level during the coming fiscal year. At this writing we do not know whether we have hit bottom on building permits. One month it seems we have turned the corner, and then the next activity is essentially dead. Anecdotal information from other jurisdictions indicates they are beginning to see a recovery, but we do not anticipate any substantial increase in building during the coming fiscal year. We have budgeted accordingly. I want to point out that the low level of building activity means that the general fund is expected to be subsidizing the building program by about \$55,000 in the budget year. We eliminated a temporary position in the building department last year and further personnel cuts are not practical given the need to maintain basic levels of service. We could cover the subsidy with a fee increase. For the increase to be even remotely reasonable we would have to renegotiate our building inspection services contract to allow us to retain most or all of the increased fees. Without

this we would have to increase fees by 267% to cover the subsidy. **While a fee increase is certainly justified, I can't recommend it at this time as that would discourage more construction.**

On a more positive note, we are one of 14 Oregon jurisdictions chosen to be the first to implement the state's e-Permitting process. This is an on-line system for applying for and administering building permits. We will be getting this system, including all required training and implementation, without charge. This system will give contractors the on-line, around-the-clock ability to apply and pay for building and mechanical permits, to request inspections, and to monitor their permits. Citizens will be able to access building department and building permit information as well. We expect permit turn-around times to be speeded up and the public's ability to access information to be enhanced. We expect to have it in place this fall, and it will be a great benefit to many contractors.

RECREATION DEPARTMENT (pages 22-23) The recreation budget covers the staffing of the Community Center and Recreation programs offered by Lincoln City. The building itself is considered a "park" and as such the cost of electric power, natural gas, and building maintenance are paid for by a transfer from the parks fund. (These items are designated by an * on the budget pages). There is a slight increase request in special recreation programs and personnel associated with the programs, however, these additional costs should be offset by additional revenues the programs generate.

We plan to replace our oldest fitness equipment this year, one recumbent bike (8 years old), one treadmill (14 years old) and the 14 year old multi station Universal Machine (parts are no longer available). The budget also includes replacement of the lobby carpet.

While the Center enjoyed a great deal of growth in usage after the expansion and remodeling, there has been little increased use in the last few years. If we are to avoid an ever increasing subsidy of this facility, growth in usage is essential. In particular, it appears that we have a vast market of visitors, only partially tapped at this point. I have asked our staff to develop a plan to increase use.

GENERAL FUND NON DEPARTMENTAL (pages 25-26) This "department" is where we put expenses that do not apply to a particular department, and in many cases, expenses that apply to many funds that 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 spent by finance and administration working on other funds).

This "Department" had grown over the years because of new programs like emergency preparedness, sustainability, and especially because of our vastly increased use of computer and communications technology. This year we split Information Technology out of this "Department" because it has grown so much. (This was discussed earlier in this memo).

PERSONNEL This budget includes the half-time position we added in the current year split between Emergency Preparedness and Employee Safety

CONTRACTED SERVICES This includes \$6,000 to complete the market study of salaries (\$10,000 this year), \$10,000 for an insurance consultant (we started that this year, and has paid for itself and provided better coverage), and \$10,000 for miscellaneous.

EMERGENCY SERVICES In addition to the quarter-time position, there is also an additional item in this Department “Emergency Services.” This is mostly miscellaneous small items plus a \$10,000 grant to a service station with both gasoline and diesel that will install an emergency transfer switch. This would allow the City to bring in a portable generator in the event of a power shortage. The main purpose would be to serve the community, though it would be a back-up to the City’s supplier (Carson Oil).

I have included the cost of a tsunami siren at the end of SW 51st, or a tsunami strobe in Nelscott. The recent installation of a tsunami strobe at SW 51st street makes the addition of a siren affordable. That installation included electrical service, pole, and electronic (radio) controller that will also serve to activate the siren. This is a demonstration program funded by federal and state funds. If an evaluation is positive, the funds could duplicate it at Nelscott, otherwise a siren could be added at that location. I note that the siren program is maintained by the Fire District, and we consider it their program, but have contributed substantial funding to it in the past.

SUSTAINABILITY The expense of our sustainability efforts are distributed throughout the budget. This item is only for miscellaneous expenses. The line item includes \$5,000 designated for programs the Sustainability Committee implements.

LOCAL BUS PROGRAM The expense here is to continue the current practice of extending the days and hours the Lincoln County Transit District local bus (LINC) operates. I previously “sold” this subsidy as a sustainability effort. I was wrong. It appears that it is not that because currently most of the ridership are those that don’t have private vehicle transportation. While I hope with some promotion that will change, the value of the program to our residents, business and the local economy is quite significant. Indeed, without this service, many could not work or shop. In the last 12 months, the bus has carried 24,000 passengers. I only wish the days and hours could be extended.

OUTSIDE AGENCY FUNDING *(the individual requests are summarized on page 28, and included a separate section of this budget)* For the last two years, I asked the Council to authorize about an additional \$15,000 due to the state of the economy. I knew that our General Fund could not sustain this level forever, and this year it returns to pre-recession levels.

FIREWORKS The proposal continues the July 4th fireworks even though I question its value. This is probably one day a year where we really don’t need more visitors. In two of the last ten years, weather conditions made the display virtually invisible to many. The amount of trash that results from the crowd is discouraging. The impact on our P.D. is quite real. I simply don’t know how to stop this tradition even if the Committee agreed.

LINCOLN SQUARE OPERATIONS FUND *(pages 29-31)*

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. 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 \$35,000 to replace carpeting and flooring in the City Hall hallway. This carpet is well worn and is becoming a safety problem. On particularly humid days when the heat is not needed, the carpet swells producing dangerous bumps. In addition, when the building was remodeled for City use, the subfloor was not adequately fastened to the underlying beams. Particle board was then nailed down. The result is a floor that squeaks heavily and transmits a great deal of noise and dirt to the library.

The proper fix is what we did in the culinary center and VCB offices. Tear it all up, fasten the subfloor, replace the particle board with glued and screwed plywood and then carpet. All this is expensive, and will be extremely disruptive to City Hall. At least some of the work will need to be done at night when City Hall and the Library are closed.

This problem exists throughout the third floor, except for the Council chambers which is on concrete. It will take many years before we are able to replace all of this.

FACILITIES CAPITAL FUND *(page 32-33)*

This fund was created when the Lincoln Square bonds were paid off a few years ago, and is funded by a 1% TRT. It is intended to fund other capital construction needs of the City. It cannot be used for building maintenance. Currently most of the proceeds are being used to pay off the library renovation and expansion. The recommendation is and has been that after the library work has been paid, the fund be used for building capital replacements and expansion.

At its inception, we made this recommendation to the Committee and Council, but pointed out the coming deficiency of streets, then parks. Certainly an argument can be made to forget the buildings and fund streets (or parks). The consequences of this would not be small, and of course the lack of adequate funding for streets and parks will one day be significant.

Capital replacements of and in buildings will be expensive over time, and the Facilities Fund is adequate for that purpose. Without that funding, our building infrastructure will deteriorate, and we will not be able to replace the police building which we will have outgrown. Lincoln Square will face some major expenditures over time including the replacement of at least two of the three elevators, Price and Pride concrete parking lot and likely the rooftop parking lot. Sooner or later City Hall will need to expand into some of the unused space.

The Facilities Fund, along with a grant, could eventually fund a new senior center (presumably where the Elks are located), and devote the remainder of the Community Center to a youth center.

The senior needs and desires of the future are not what we have today. Research shows that the vast population of “boomers” retiring want to be active, involved and meaningful. A senior center can be the catalyst and resource for that to happen.

The proposed budget includes two debt repayments. \$255,000 to Bank of America for the \$1,000,000 loan for the Library. This will be paid off in 2013. The other is \$75,000 to repay a loan (Library & Community Center roof) from our Unbonded Assessment Fund. This will be paid off in 2014.

The proposed budget includes three replacement items in Lincoln Square:

- \$35,000 for two Heating and Ventilation Air Conditioning (HVAC) units;
- \$25,000 to replace the lights in the Price and Pride parking lot;
- \$45,000 to replace aging single pane windows.

We will maintain a \$37,355 reserve for unforeseen capital replacements.

PUBLIC SAFETY FUNDS *(pages 34-40)*

This fund includes Dispatch and Police. It is funded mostly from a General Fund transfer, with a smaller portion from a dedicated 1% transient room tax, and 30% of an additional 1 ½ % TRT.

The majority of the budget in all three funds reflects an inflationary increase in personnel and material and services. Two accounts, gasoline and electricity reflect increases above inflation adjustments due to expected higher energy costs. In the past, capital expenses included computer replacement and upgrades for the Police Department and dispatch. The costs of computers have now fallen below the capital threshold. To continue the replacement schedule, the “other supplies” account has been increased to reflect the computer costs.

The budget includes a half-year full-time police officer that would overlap when we hear of an upcoming retirement or resignation. We are not requesting any additional personnel. However we have received information about a grant submitted last year to the Department of Justice COPS program. We were not awarded the grant last year but we just received information that it might be awarded to us this year. The grant would fund one entry level, full-time officer, both salary and full benefits for three years. The obligation to the City is to maintain that position for at least one year past the initial three years of the grant. With an improving economy, expanding development, and possible annexation, the City will need that position. However, if we do not achieve an annexation in addition to the sunset of Urban Renewal, it is likely that we will not be able to fund this in the fourth year. Assuming that would mean a refund of the first three years, we would be stuck. I am inclined to say that if offered the position, we should take it, but recognize it may mean practical commitment to four years of no layoffs in the Police Department. That could mean much more serious cuts elsewhere.

The capital items listed are mostly the recurring cost of vehicle replacement. In previous years we also budgeted for outfitting the vehicles which included light bars, cameras, mobile computers and radar units. We have completed the fleet upgrade so the equipment purchased in previous years will be transferred to the new vehicles. Equipment like the light bars, cameras, computers and radar units can be transferred two or three times before they are worn out and should be replaced.

Two defibrillators, \$2,000 each are included in this year’s capital costs, along with a building improvement of \$30,000. The building improvement is a replacement roof for the police building. The existing roof is beginning to blow off and some leakage has occurred.

The majority of the budget in all three funds reflects an inflationary increase in personnel and

material and services. In 2008, a new three-year contract was settled with the police collective bargaining unit. Personnel costs have risen with the new contract, but we have not lost any employees who might have moved onto other departments. The cost to recruit and train employees in the Police and Dispatch fields is an enormous burden. At this time, the department is fully staffed and all employees have finished the basic training requirements.

The proposed budget was helped considerably by the voter approved property tax to fund animal control and the shelter. This eliminated about \$65,000 from the expenditure budget. I have heard some discussion about a request for us to assist funding a satellite facility in the north county. I have not included that in the budget as I have no details, and right now do not support the concept if it is expensive for us. While it would be a great deal more convenient for residents retrieving pets, unless it is funded county-wide with Lincoln City paying only its proportionate share, it makes no sense. The County has chosen to concentrate nearly all their employees and many of the services only in Newport. While certainly this is most efficient, it places Lincoln City at a great disadvantage even though Lincoln City contributes more funding to the County than Newport. Following is the property tax paid to the County:

| | |
|------------------|-------------|
| Lincoln City | \$2,742,754 |
| Roads End | \$652,481 |
| Neotsu | \$150,940 |
| Lincoln City UGB | \$3,546,175 |
| | |
| Newport | \$2,425,912 |

We continue to participate in regional discussions about dispatch consolidation. So far, no clear path has emerged and the number of somewhat divergent interests makes that not surprising. Currently, we are well equipped and well staffed to handle this locally. It is far from uncertain that we would enjoy both considerable savings and equal or better service through consolidation.

FLEET MAINTENANCE (pages 41-42)

This is an internal service fund, meaning that the expenses are captured and “billed out” to each division of the City just as though it were a private garage. We have one full-time and one part-time mechanic. The list of equipment and vehicles maintained is in the appendix. In addition to repair and maintenance, this division fits all the new police vehicles with extensive equipment (light bars, siren, computer, video, cage, etc). This is an extensive process.

GOVERNMENT ACCESS FUND (pages 43-44)

This funds our production for Channel 4 Lincoln City. We broadcast meetings of the City Council and Planning Commission, and some special productions. Many of these are also broadcast elsewhere in the Central Oregon Coast. We also display a bulletin board of events and activities.

Our cost of this broadcast is quite modest and quality high because of the complete replacement of the video equipment a few years ago. Many small cities spend a lot more to broadcast due to the lack of this level of technology.

The proposed budget includes some additional personnel hours to broadcast more special events. This would provide access to those residents not now on Charter Cable, or for when you travel or are sleepless.

AFFORDABLE HOUSING FUND *(Pages 48-19)*

Resources for this fund come from subdivisions or partitions outside the City where we provide water, and the development will not include any affordable housing. It also includes a portion (\$297,498) of the gain on the parcel sold to BiMart. Revenues include the repayment of a \$75,000 loan to the Lincoln Community Land Trust to purchase a home in Lincoln City. The old My Sisters Place home is an asset of this fund, which is currently being rented for employee housing. When housing prices increase, my recommendation is that it be sold, and the proceeds also be used for housing opportunities. The fund also owns the property adjacent to our roof-top parking lot which is being used as transitional housing by the City. This property will ultimately be developed for additional parking, and when it is, this fund needs to be reimbursed (presumably by the Facilities Fund).

Expenditures include building maintenance of \$3,000, property taxes \$6,000, and membership in the Lincoln Community Land Trust of \$1,761. This leaves \$729,494 available for affordable housing investments. We are probably at a point where we need to discuss and define the strategy to be used by this fund for affordable housing. There are a number of options. I will not discuss them in depth here, simply identify the salient points.

- A. Invest in properties (land and or building) with the property to be deeded to the Lincoln Community Land Trust. This is relatively simple, and can be quite effective. By placing the property itself into trust, with the residents owning the improvements, there is a long term guarantee of affordable housing.
- B. Develop a housing project on land owned by the City. This has the advantage that the emphasis could be on either workforce or affordable housing.
- C. Use the funds to provide loan assistance (presumably to City workers).
- D. Provide SDC funding for eligible affordable housing projects.
- E. Reserve the funding only for matches of grants (i.e. the home recently purchased in Lincoln City by the Land Trust had a \$100,000 federal grant.)

With low property values, we probably have a good two year window of opportunity to maximize the program. Nevertheless, while this fund has assets of roughly one million dollars, that is but a small factor in the affordable housing equation. The most dramatic impact a local government can make is still in the area of land use regulation.

TRANSIENT ROOM TAX FUND (page 52-54)

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 Facilities Capital Fund).

After a number of years of high growth in gross room rental, beginning in the fourth quarter of 2008, the recession resulted in some reduction. Instead of growth, the current budget year is expected to about equal to 2008-09. From that, we are projecting only about a 1% increase. That could be overly conservative, and by the time we have our first budget meeting in May, we may have a better idea as we will have received first quarter returns. I would not be a bit surprised if that shows some real growth from a year ago, but because of the fragility of the economy, I am reluctant to budget more.

VISITOR AND CONVENTION BUREAU (pages 55-59)

The residents have decided, through allocation of transient room tax that we will spend approximately \$1.2 million on tourism development. Our job is to spend that money effectively to maximize the public and private investment in tourism – with a strong emphasis on reducing seasonal fluctuations. The recent economic downturn has impacted tourism in general and has negatively impacted many local businesses. Tourism is expected to be flat at best in 2010 and the first part of 2011. The goal is to increase the number of tourists who stay longer, have more disposable income and visit in the shoulder and off seasons. A market fitting this description is the “empty nester” who wants 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).*

But the younger markets, like Generation X and the Millennials (a.k.a. Generation Y) have similar desires albeit different ways of satisfying those desires. And we must develop product for them as well, since they are just now beginning to be (or will be shortly) a significant part of our visitor base.

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, and we must back it with events and attractions designed for each of those generations and multiple cultures.

Hands-on learning can be done through events and attractions. In the past 18 months, the VCB has nearly doubled the number of events it offers from October through June to help address the economic decline, many of which include hands-on learning. It also supports several community events. But outdoor events can be difficult in inclement weather, so the focus has been on bringing them indoors where possible, like the collaboration between the VCB and the Bijou Theater to develop film events to support larger promotions directed at specific markets. For instance, for the VCB’s Black History Month promotion, the Bijou aired a Spike Lee film,

and for Women's History Month it showed "The Suffragettes" and "Great Women Artists". More partnerships with the Bijou are planned for Hispanic Heritage Month and Native American Heritage Month, two additional promotions the VCB plans to develop in 2010-11. Similar collaborations have occurred with the North Lincoln County Historical Museum and the Cultural Center.

The Cultural Center events are not as susceptible to weather as are outdoor events. And now that the Cultural Center has funding for an executive director, collaboration with the VCB could be quite successful. One proposed budgetary change is to pay the Cultural Center \$20,000 to assist the VCB in staffing, hosting and developing additional activities to expand the Hispanic, Native American, Black and Women's history promotions, which will in turn enhance Cultural Center programming and increase revenue and membership.

What we have not done is put much effort into developing nature based tourism. It is the plan this budget year to make significant strides by working in collaboration with other groups, like the Cascade Head division of the Nature Conservancy, to develop more nature based opportunities, both for fun hands-on experiences or as part of a volunteer program.

More indoor attractions are desirable and the VCB has taken significant steps in the past 5 years to add some. Specifically, it opened the Glass Studio in February 2005, and the Culinary Center in March 2007. As promised in the previous budget year, the VCB has developed the Glass Studio showroom area into another attraction. Interpretive panels describing the history of glassblowing and glass paperweights have been installed, together with a glass paperweight exhibit. The creation of interpretive panels to describe the history of Japanese glass fishing floats is in process and will be accompanied by a Japanese glass float exhibit. The VCB, together with the glass artists, is designing a glass sea life exhibit which will debut Memorial Day Weekend 2010. Additional exhibits must be created and rotated to maintain interest.

Glass has been good to Lincoln City. The Finders Keepers promotion continues to be popular. This past year the VCB added glass sand dollars, and the response has been incredible. One recent email from a Salem family, for instance, said the family stayed here for seven days to hunt for floats and sand dollars – successfully. Glass on the beach was the reason they came here rather than going to a different coastal community.

We want to keep that program fresh and growing. So to this proposed budget we have added funds for glass crabs and glass sandpipers, two more mascots from two more of our historic districts.

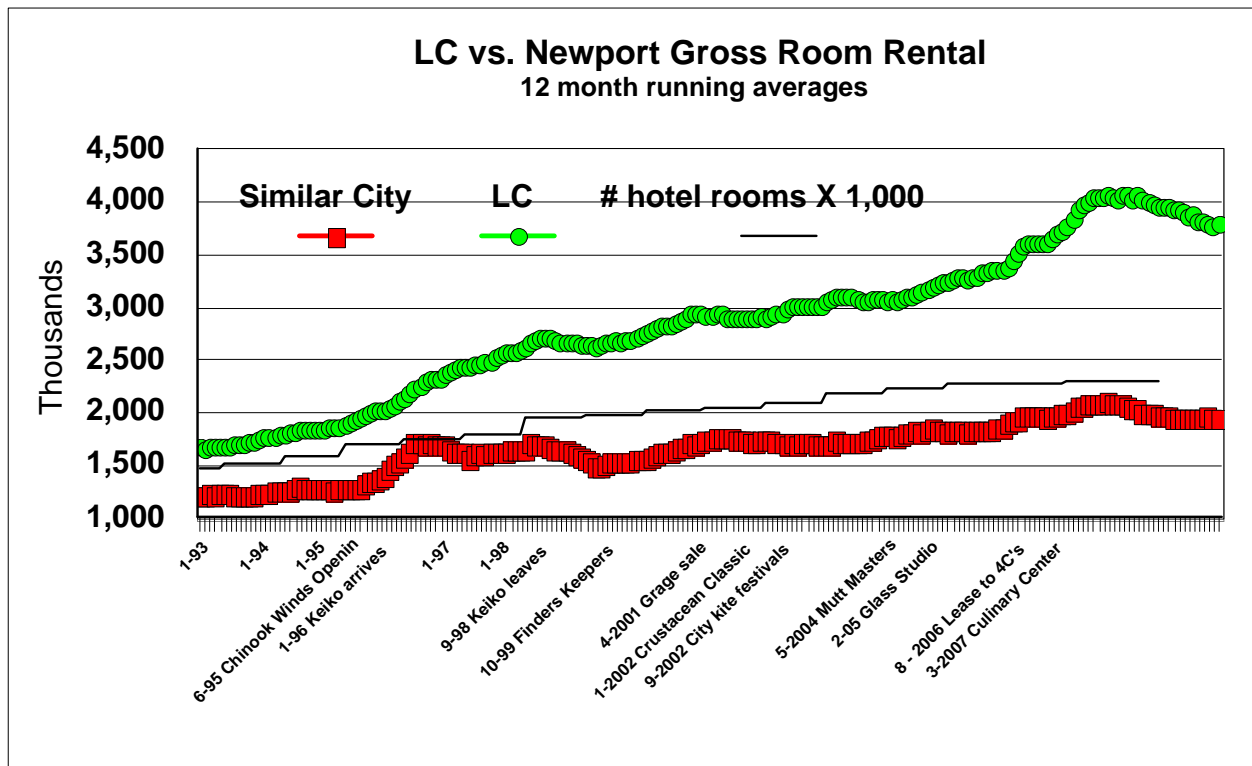
To promote area businesses, the VCB has installed a small visitors' center in the showroom, staffed by local Taft area businesses and will be creating another permanent panel map to direct visitors to all the art galleries in the area. The VCB also hopes to develop a "rotating artist" program for the showroom.

The Culinary Center has exploded with activity and continues to generate significant editorial press. In addition to a variety of regular classes that are full to overflowing, the Culinary Center entertains Elder Hostel, corporate and family teams, group tours, and conference attendees and their travel partners. It produces 5 cook-offs annually and recently developed "Ready, SET, Cook", a cook-off for the nationally famous Top Chefs. In turn, this event became a vehicle for

enhancing the draw to the Chamber's Oregon Business Expo.

We made the entire Culinary Center handicapped accessible to facilitate increased use and to build on recent efforts to promote the area to visitors with disabilities, a large traveling population we have not yet addressed well enough. One of the first people to use it signed up for a full series of classes.

The following graph showed the increase in a gross room rental across time and compared to a very similar city (similar location, population, assessed value, and urban renewal program). The large growth, beginning in about 1996, was mostly due to the casino. Growth from about 1999 until about 2004 was what I would call normal growth resulting from population, more rooms and inflation. Beginning about 2004 we began to see a dramatic increase, and I believe most of that is due to the events and attractions of the VCB and others.



Since 2004 through 2009, Lincoln City gross room rental grew by 22%, while the “similar” city grew by 7%, roughly one third! Our plan is working!

The VCB's proposed budget continues to place significant emphasis on developing new long term tourism products. Available indoor space is limited, but funds have been set aside in the budget for purchase of pottery equipment. The hope is to find available storefront space near the glass center and open a smaller facility similar to the glass studio in its interactive nature with the public.

We continue to see the highway clogged during special events and our high season, resulting in reasonable parking being unavailable. The VCB occasionally uses the City van to transport people to and from festivals. It doesn't hold many and isn't particularly fun. But Dolly the

Trolley was when it was in action. Riding in a trolley, for children and adults alike, can be a fun experience in and of itself. The VCB proposed budget includes purchase of a trolley to eliminate as many vehicles as possible during events and during our high season. It's green and it's entertaining.

Finally, the world of technology is changing rapidly---and with it, marketing. New architectural structure to the VCB website is needed to support new platforms and applications to reach the travelers who use that new technology. Website reconstruction is an intensive and expensive project, but it must be done if we are to be heard above the advertising noise.

Although effective spending is necessary as always, pulling back on VCB activities would be detrimental to the health of the community and individual businesses. The VCB must continue to be the economic stimulus package for Lincoln City.

A note on the format of the VCB budget. State statutes require that the new 1.5% TRT be spent in very specific ways related to tourism promotion. To ensure the transparency of the expenditures of all the transient room tax, both the original fund and the new TRT increase, the VCB's proposed budget has two internal budgets, one of them specifically accounting for the new funds. To make the process cleaner with respect to standard accounting procedures, the VCB's budget this year eliminated line items like 623009, 623010, 623012, 623018, etc. The nature of those resulted in their being moved primarily into "other supplies" and "miscellaneous contracted services," which accounts for the unusually large total of expenditures in 6201119 and 6229001. Much of what the VCB does to create its events and attractions falls within those two line items, so they will continue to be larger in future budgets. The new TRT funds new events, programs, and attractions, rather than financing those already in existence at the time of voter approval of the increase.

PARKS MAINTENANCE FUND *(pages 60-62)*

The addition of park facilities, restrooms, parking lots, beach accesses, open space, and landscaping over the last 10 years has added a substantial workload to this department. The department is at maximum capacity in the staff's ability to maintain the large system. Any additional parks or landscaping will mean an across the board decrease elsewhere, or a reduction or elimination of some of our maintained areas or restrooms. The City, including Urban Renewal can't keep adding new facilities unless additional revenues are identified and dedicated for facility maintenance. Even with no new facilities, we will be under funded beginning in the 2011-12 budget. We propose to not replace the restroom at Holmes Road Park, rather contract for a port-a-potty during the summer months beginning in 2011.

Weed control without the use of herbicides has proven to be more expensive than anticipated, and the practice may need to be modified.

Other than an increase the TRT due to growth, I presently do not see additional resources available any time soon for parks maintenance. Assuming that is the case, after this year we will have some difficult choices to make about which areas and facilities get maintenance, and how much. The choice really comes down to if we want mediocre maintenance on all the facilities, or

excellent maintenance on fewer, or some combination. Because our economy is so overwhelmingly dependent on visitors, a strong argument can be made that those facilities that serve the visitors get the same consistently high maintenance as exists today. That would put facilities that serve mostly residents at a disadvantage, and that does not feel good or right. A case in point is the Sand Point facility with restroom. This is outside the City, but used by residents. Should we continue to maintain it? A list of all the park facilities maintained is available. In the appendix is a five year projection of the parks funds which shows we are on collision course, and this must be fixed one way or another in the next few years.

Another issue we will face in the future is open space and nature trail maintenance. There are at least four areas of potential maintenance needs:

1. Nature trail maintenance and clean up (as we develop more trails).
2. Removal of trash that has been illegally dumped.
3. Trees that are not stable at the perimeter where they could damage buildings.
4. Healthy forest maintenance (invasive species and possibly thinning of some areas to promote the eventual development of a late successional forest)

I believe it possible that the first item can be handled by volunteer groups. I am thinking specifically if we can get organizations to adopt a particular nature trail. Items two and three will fall on the Parks Maintenance crew, and #4 remains to be studied.

Park system maintenance has several major safety related projects planned; play surface replacement at Regatta Park, dock repair at Regatta Park, resurface tennis courts at Dorchester Park and replace a failing retaining wall at Kirtsis Park.

Park improvements planned for 2010-11 are an access gate at Kirtsis Park, drainage improvements to Kirtsis Park K-1 infield, a small skateboard park expansion (the bulk of the cost will be covered by fundraising and donations) and parking lot repair at the Community Center (to prevent flooding).

PARKS SDC FUND *(pages 64-65)*

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 budget proposes an ambitious trail construction program. Last year we received a grant of \$400,000 for phase III of the Head to Bay Regional Trail. Phase III will begin at the intersection of Hwy 101 and West Devils Lake Road and continue south to the Community Center, estimated construction is \$800,000. This section of pathway will feature elevated boardwalks as well as pedestrian friendly walkways.

We were successful in our application for grant funds (\$635,000) to design and construct phase IV of the trail. Phase IV takes off from the recently completed trail section on the NE Port ROW near Spring Lake. The trail will feature a 200 foot suspension bridge that will take pedestrians

over a significant wetland and connect to the Community Center. Because this project will be administered by O.D.O.T., we anticipate construction to begin in the latter part of spring 2011.

OPEN SPACE FUND *(page 66)*

This fund resulted from a voter approved bond sale and property tax increase, and has enjoyed additional funding over the years from grants. The fund has a balance of about \$1,000,000 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. Now that prices have rolled back some, we should be looking for opportunistic purchases.

The open space program has been a considerable success. We have acquired 14 parcels, about 220 acres at an average price per acre of \$14,321. Nearly all of this property would have been uneconomical to serve when developed. Grant funds to date have totaled \$854,898. We currently have one active acquisition project in the works, the West Devils Lake Open Space. Local Government Grant Program funds have been applied for to assist with this acquisition.

UNBONDED ASSESSMENT FUND *(pages 68-69)*

This is a fund that is available to loan money to other funds or smaller local improvement districts. It was the recipient of the gain on the Bi-Mart land sale. The only specific expenditure is the \$300,000 funding of a child care building in partnership with Samaritan, and the hospital district.

TRANSPORTATION FUNDS *(pages 70-79)*

This section covers the Street Operating Fund and the Transportation Development Fund. 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, and many streets are nearing the end of their useful life, or at least the surface is. Over the last ten years, the Urban Renewal District has funded the replacement of many of City streets. That program will soon end. While I don't have accurate numbers on how much needs to be invested to prevent worsening conditions, it is more than is currently available. My rough estimate on the annual shortfall is \$300,000 - \$500,000 per year.

Our largest source 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.

This is not yet an urgent problem, and is mitigated this coming year by a significant carry-forward fund balance as a result of significant grants and projects budgeted for this year that are not complete, and roll into next year. The proposed budget also includes no replacements of street department vehicles and heavy equipment. This is because in recent years, we have invested in a new dump truck, street sweeper and pick-ups. The current budget should not be indicative of future years, and we have some expensive equipment that will need replacement in the not-too-distant future (e.g. road grader, bucket truck, older dump truck). I note that we will carry a fairly significant contingency-fund balance (\$460,000) but that is down from past years, and is thought to be near a minimum of what we need to cover major failures. The Committee could chose to reduce this further and appropriate more to street maintenance-replacements.

At some point, we must either find additional funding or see street conditions slowly deteriorate and existing capacity and safety issues continue. There are not many choices, and fewer will be palatable, if indeed any are. Here is my take on the available choices:

- Gasoline tax - The voters have clearly said this is off the table, and in any event, due to state legislation can't even be considered for four years.

- 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 are 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 it would produce 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 an assessed value of \$250,000). This tax is only loosely tied to the use of our transportation system. I note that the Open Space Bonds are paid off in 2013-14, and the Council could ask for a similar levy for a street improvement bond issue. A three million dollar infusion at that time would make a significant difference.

- 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.

- We could redirect the allocation of the 1% TRT that used to pay Lincoln Square bonds, and is now used to fund capital needs of our buildings. Some of these needs could be delayed (like a replacement building for police that really should be underway in the next ten years). Other needs really can't be delayed, particularly for Lincoln Square, and

would need to be funded by the General Fund, perhaps partially by water and sewer (rates). To redirect the 1% to streets may require a vote of the people, as it is arguable that overlays which are the most critical need, are maintenance, not capital replacements.

It is not necessary that you choose any particular funding at this time, particularly during a recession. Following is what I said in the budget message last year.

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, though our voters have regularly voted for infrastructure improvements. 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 following capital construction is included in the proposed budget:

Pedestrian Islands Grant Funds \$100,000

Public Works staff designed and prepared bid documents for the crosswalk at Surfwood Manor/Chevron Station. Estimated project construction and engineering costs are approximately \$100,000.00

Sidewalk Projects Grant Funding

Highway 101 SE 19th Street to SE 16th Grant Fund \$100,000
Highway 101 SE 32nd Street to SE 36th Grant Fund \$100,000

Surface Transportation Program (STP Funds) \$76,000

These funds are provided from the federal government allocated through ODOT each year. Transfer from Street Operating fund \$400,000.00. Capital Funds to be used this fiscal year for Street Overlay, Slide Repair and Sidewalk Projects in the amount of \$525,000.00.

WATER FUNDS (pages 80-86)

Because of the massive amount of infrastructure recently completed, the water funds will struggle some for the next few years. (See the five-year projection on pages E of the appendix). Lincoln City has been investing heavily in water infrastructure. The Drift Creek additional water supply and delivery improvements plus the new water tank and pump station cost about \$9,000,000. (I note that most of this investment would not have been needed if we were not serving outside the City to the north). Prior to that time, due to the US 101 overlay, we replaced miles of large water mains.

We are proposing a 6% increase in the water rates. We recently had a water rate study completed that determined that our method of distributing the cost of providing water was fair to various customer classes. It also provided us the basis to add a water conservation element to our rates. This is essential if over the long term we are able to reduce the demand for water. This is because we only have water rights and water plant capacity for about 20, perhaps 25 years, depending on weather, climate and growth in demand. The next water source likely will be frightfully expensive. If all of that cost is placed on future development,

none will occur. If it is placed on the entire customer base, rates would increase perhaps 50% or more. It makes sense to extend our water plant capacity and water rates as long as possible, and at some point begin to collect some of the cost of the next improvement.

The question that needs to be answered is how aggressively do we want to encourage conservation, and how. After extensive study, we have concluded that the best and most fair method to adjust the rates is to charge more during the peak demand months. These few months are what will drive our need for a larger water plant, and more water. It is likely that I will recommend that the water base rate remain unchanged, and that all of the 6% be charged during the three months of July-September.

Based on the water billing of the last three years, 34% of the water gallons billed occurred during these months. To capture a 6% increase over three months would require an 18% increase in both the base rate and the use rate over the base. To allocate the increase just to the use rate over the base would be substantially more. I am confident that we can achieve a 6% increase in a manner that has only a modest impact on any particular customer class. My largest concern is that other priorities have not allowed us to do this well before the upcoming summer peak, so the first year of implementation needs to be modest.

We sometimes get asked how our water rates compare to other cities. A rate survey was done by another city about a year ago. The details are available on request. The bottom line is that we are about ½% higher than the average of thirty-seven, mostly small cities. I believe very few could match our level of investment in infrastructure. And certainly many do not have the heavy peak season demand that we do.

The water operations budget is essentially status quo, though like the current year, with less development our distribution crew will spend more time on system maintenance and leak detection (rather than locating water mains, and installing new services). I believe we are making some small progress on reducing our water loss. Our crew has found a number of large leaks, and replaced some slow meters. However, the reduction in loss is not equal to the sum of these, so new leaks are likely developing almost as fast as we find the old ones. This is bound to be a long term struggle with incremental progress.

Capital improvements in the proposal include:

Fund (221) 30KW Portable Generator back up for N 36th and Quay Water Pump Station \$25,000.

Fund (232) Telemetry Phase IV The main objective was to upgrade the water plant control in order to handle additional data from new and existing pump stations. This Phase IV will complete the Telemetry upgrade for remaining Water Pump Stations \$45,000 (West Devils Lake Road \$10,000, NE 36th and Quay \$12,000, 15th and Oar \$13,000, Bay View Taft \$5,000, Hunters Highland \$5,000)

Fund (232) Port Drive Water Line \$375,000 Lincoln City provides water service to areas outside of the city limits in the UGB where some problems have been inherited. This project would address one problem area where an undersized, fatigued, booster station serves large vacation style homes with domestic service only. In the event of a power outage (which occurs on average 3-4 times a year for up to eight hours, and one a

year up to 72 hours) the area is without domestic water. This is a high-risk situation. This service area is vulnerable to frequent domestic water outages and no fire flows.

The design is to connect this under-served area to an existing full-service pump station by constructing 2075 feet of water main. At this writing the project design is nearly complete, and we are waiting for easements. While the funding for this project is in the budget, because it is outside the City where we have no obligation to provide service, Council will need to consider the funding options.

Fund (233) Water Line Replacement Fund - There are a number of water mains that need replacement, and further analysis is needed. \$200,000

WASTEWATER FUNDS (pages 87-92)

You may recall that the new sewer plant is funded by bonds that are to be repaid from a combination of user rates, developer SDC's and a property tax. The needed rate increase was to be 10% for five consecutive years. Because a delay in Phase IB construction, last year we asked to defer the 10% rate increase, and are doing so again this year, instead asking for a 4% increase. The operating budget does not change in any significant way. The capital items are:

Fund (255) Wastewater - Treatment Plant Access Road repair slide area \$200,000

The hillside is sliding and threatening the only access road to the City sewage treatment plant. The road has suffered moderate to severe damage already from up to six inches of vertical settlement near Highway 101. Street runoff onto the slide area is exacerbating soil movement issues. This item is for the construction of three areas of repair for street, construct drainage facilities to intercept storm runoff and convey it around the slide area, and to repair the damage to the street. I note that this is a relatively minor investment compared to a comprehensive fix, and will reduce but not eliminate the slide potential. Should the road become unpassable, currently it would have a serious impact. That impact will be greatly reduced with the completion of Phase IB because it will eliminate the need for chlorine deliveries, and with the construction of a new collections shop adjacent to the street shop. This building will house our critical collections equipment and not depend on the plant road.

Fund (255) \$400,000 for tree farm land purchase for bio solids application. Currently we apply sludge from the plant a considerable distance from the plant on private land at considerable expense. We also have no long-term guarantee of available land, or that application to pasture land will always be permitted. If suitable land for purchase can be found much closer to the plant, it will reduce the distance and provide a guarantee. Assuming trees can be grown, it has the added benefit of carbon sequestration.

Fund (255) Wastewater Treatment Plant Upgrade IB

The proposed Schedule:

- June 2011 to January 2011 Engineering Design, Bid Documents and Award of Bid
- January 2011 to June 2012 Construction

- Bond Sale Spring of 2011

Budgeted funds:

Phase 1B Engineering Design \$500,000.00

Phase 1B-Construction \$5,000,000.00

The balance of this project will be completed in the following year.

Fund (252) Lockshire Pump Station Upgrade \$700,000

Fund (252) Telemetry Upgrades for five Pump Stations \$50,000

Fund (253) Canyon Drive Pump Station Upgrade \$500,000

Fund (252) Holmes Road Pump Station Generator \$30,000

Fund (241) New Maintenance Building at City Shop Site \$300,000

Currently, the sewer collections division operates out of a substandard shop building at the wastewater treatment site. This results in four problems:

- Not all of our equipment fits in the shop, with some of it parked outside 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 run three two-person crews. This location results in many longer than necessary trips that occur many times daily. These trips are made by heavy trucks that burn a lot 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 less in a more central location.

- Virtually all personnel and equipment are on the south side of the Schooner Creek bridge. This is an old bridge that would not survive an earthquake, a serious flood, or a 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 much easier. We have enough land on the site of our existing street shop, and this is a central location.

Fund (253) Wastewater Collections System Replacement \$200,000 We have not defined the specific project for this funding, and that can be determined with the additional information we will obtain from our program of television inspection of mains. Long term, we believe that we are substantially under-funded in main replacements, but more will be known as the inspection progresses. I note that some of the projects proposed may need to

wait until we are relatively certain that we have adequately funded Phase IB of the treatment plant.

BOND PAYMENTS *(pages 93-101)*

A schedule of all outstanding bond debt along with all annual payments are shown on these pages. While most of the bonds are “general obligation,” only the open space and a portion of the sewer bonds are paid for by a property tax.

CONCLUSION

Except for transportation and parks funding, and some temporary challenges in the water fund, 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 eight consecutive years, we lived below our means in our General Fund. 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 saw first a record level of development, city infrastructure replacement, then a deep recession. These have been taken in stride while undertaking many new initiatives to better serve the community. We must thank all of the employees for their dedication, and caring, and in particular for making this budget a workable challenge.

Special thanks goes to Debbie Mammone, Finance Director and Ron Tierney, part-time Financial Planner. Their talent, knowledge and dedication made the budget preparation possible. 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
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ANNUAL BUDGET 2010-2011

Budget Message

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**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
BUDGET SUMMARY BY TYPE**

Tuesday, August 24, 2010

| DEPARTMENT/FUND | PROPERTY TAXES | OTHER RESOURCES | BOND SALES | TOTAL TRANSFERS | BEGIN. FUND BALANCE | TOTAL RESOURCES | TAXES NOT RECEIVED |
|-----------------------------------|-----------------------|------------------------|-------------------|------------------------|----------------------------|------------------------|---------------------------|
| GENERAL FUND | 3,768,566 | 3,173,677 | 0 | 874,826 | 2,931,725 | 10,748,794 | 283,656 |
| LINCOLN SQ OPERATIONS | 0 | 247,408 | 0 | 121,369 | 47,217 | 415,994 | |
| FACILITIES CAPITAL FUND | 0 | 20,325 | 0 | 416,647 | 27,497 | 464,469 | |
| PUBLIC SAFETY - POLICE | 0 | 32,400 | 0 | 3,521,283 | 211,499 | 3,765,182 | |
| PUBLIC SAFETY - DISPATCH | 0 | 61,776 | 0 | 660,000 | 35,178 | 756,954 | |
| D.A.R.E. | 0 | 0 | 0 | 0 | 5,895 | 5,895 | |
| GOVERNMENT ACCESS | 0 | 11,548 | 0 | 0 | 26,302 | 37,850 | |
| AGATE BEACH LF | 0 | 0 | 0 | 0 | 803,874 | 803,874 | |
| % FOR ART | 0 | 6,500 | 0 | 26,500 | 67,593 | 100,593 | |
| AFFORDABLE HOUSING | 0 | 114,000 | 0 | 0 | 628,155 | 742,155 | |
| HOUSING REHAB 96-97 H96035 | 0 | 25 | 0 | 0 | 2,807 | 2,832 | |
| COMMUNITY DEVELOPMENT BLOCK GR | 0 | 300,000 | 0 | 0 | 0 | 300,000 | |
| TRANSIENT ROOM TAX | 0 | 4,214,000 | 0 | 0 | 0 | 4,214,000 | |
| VISITOR & CONVENTION BUREAU | 0 | 34,400 | 0 | 833,295 | 197,479 | 1,065,174 | |
| VISITOR & CONVENTION BUREAU 08 BM | 0 | 35,000 | 0 | 442,485 | 89,677 | 567,162 | |
| PARKS DEPT FUND | 0 | 20,700 | 0 | 679,480 | 317,925 | 1,018,105 | |
| PARKS PLAYGROUND | 0 | 2,050 | 0 | 0 | 9,198 | 11,248 | |
| PARKS SDC IMP | 0 | 478,900 | 0 | 0 | 484,071 | 962,971 | |
| PARKS OPEN SPACE | 0 | 269,000 | 0 | 0 | 703,042 | 972,042 | |
| UNBONDED ASSESSMENT FUND | 0 | 5,000 | 0 | 72,114 | 660,370 | 737,484 | |
| STREET FUND | 0 | 395,000 | 0 | 833,295 | 619,246 | 1,847,541 | |
| STREET CAPITAL | 0 | 176,500 | 0 | 400,000 | 298,493 | 874,993 | |
| TRANSPORTATION DEVELOP FUND | 0 | 23,500 | 0 | 0 | 171,334 | 194,834 | |
| N HWY 101 IMPROVEMENT PROGRAM | 0 | 600 | 0 | 0 | 93,952 | 94,552 | |
| INTERSECTION IMPROVEMENT | 0 | 900 | 0 | 0 | 127,506 | 128,406 | |
| STORM DRAINAGE DEVELOP FUND | 0 | 1,700 | 0 | 0 | 76,066 | 77,766 | |
| WATER FUND | 0 | 3,048,484 | 0 | 0 | 198,473 | 3,246,957 | |
| WATER CAPITAL | 0 | 116,000 | 0 | 250,000 | 1,065,164 | 1,431,164 | |
| WATER CONSTRUCTION | 0 | 0 | 0 | 0 | 0 | 0 | |
| SEWER FUND | 0 | 2,778,078 | 0 | 0 | 577,114 | 3,355,192 | |
| SEWER CAPITAL | 0 | 254,000 | 0 | 700,000 | 3,899,214 | 4,853,214 | |
| SEWER CONSTRUCTION | 0 | 40,000 | 7,000,000 | 0 | 796,304 | 7,836,304 | |
| 1999 OPEN SPACE BONDS | 279,000 | 14,520 | 0 | 0 | 23,462 | 316,982 | 21,000 |
| 2005 SEWER BONDS | 744,000 | 41,200 | 0 | 0 | 691,511 | 1,476,711 | 56,000 |
| 2006 WATER REFUNDING | 0 | 250 | 0 | 294,000 | 13,932 | 308,182 | |
| 2007 WATER BONDS | 0 | 300 | 0 | 400,000 | 49,508 | 449,808 | |
| BOND REDEMPTION FUND | 0 | 500 | 0 | 765,000 | 11,559 | 777,059 | |
| INTERNAL SERVICE FUND | 0 | 228,482 | 0 | 0 | 0 | 228,482 | |
| TOTAL | 4,791,566 | 16,146,723 | 7,000,000 | 11,290,294 | 15,962,342 | 55,190,925 | 360,656 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
BUDGET SUMMARY BY TYPE**

Tuesday, August 24, 2010

| DEPARTMENT/FUND | PERSONAL SERVICES | MATERIALS & SERVICES | CAPITAL OUTLAY | DEBT SERVICE | TRANSFER | CONTINGENC IES | UNAPP FUND BALANCE | TOTAL |
|-----------------------------------|-------------------|----------------------|----------------|--------------|-----------|----------------|--------------------|-----------|
| CITY COUNCIL | 0 | 26,726 | 0 | 0 | 0 | 0 | 0 | 26,726 |
| CITY ADMINISTRATION | 442,871 | 41,781 | 0 | 0 | 0 | 0 | 0 | 484,652 |
| FINANCE | 527,522 | 87,155 | 3,000 | 0 | 0 | 0 | 0 | 617,677 |
| INFORMATION TECHNOLOGY | 170,076 | 135,990 | 27,500 | 0 | 0 | 0 | 0 | 333,566 |
| LIBRARY | 647,506 | 198,075 | 25,500 | 0 | 0 | 0 | 0 | 871,081 |
| MUNICIPAL COURT | 83,197 | 9,750 | 0 | 0 | 0 | 0 | 0 | 92,947 |
| CITY ATTORNEY | 0 | 146,798 | 0 | 0 | 0 | 0 | 0 | 146,798 |
| PLANNING | 375,395 | 42,040 | 0 | 0 | 0 | 0 | 0 | 417,435 |
| BUILDING INSPECTION | 91,596 | 114,800 | 0 | 0 | 0 | 0 | 0 | 206,396 |
| RECREATION DEPT | 811,059 | 269,465 | 18,050 | 0 | 0 | 0 | 0 | 1,098,574 |
| GENERAL FUND NON-DEPARTMENTAL | 49,702 | 236,759 | 0 | 0 | 3,625,000 | 1,400,000 | 1,141,481 | 6,452,942 |
| LINCOLN SQ OPERATIONS | 153,093 | 198,664 | 43,060 | 0 | 0 | 21,177 | 0 | 415,994 |
| FACILITIES CAPITAL FUND | 0 | 0 | 137,355 | 0 | 327,114 | 0 | 0 | 464,469 |
| PUBLIC SAFETY - POLICE | 2,990,033 | 474,783 | 86,000 | 0 | 0 | 214,366 | 0 | 3,765,182 |
| PUBLIC SAFETY - DISPATCH | 648,979 | 63,220 | 0 | 0 | 0 | 44,755 | 0 | 756,954 |
| D.A.R.E. | 0 | 5,300 | 0 | 0 | 0 | 595 | 0 | 5,895 |
| GOVERNMENT ACCESS | 5,774 | 4,000 | 0 | 0 | 0 | 28,076 | 0 | 37,850 |
| AGATE BEACH LF | 0 | 40,000 | 0 | 0 | 0 | 10,000 | 753,874 | 803,874 |
| % FOR ART | 0 | 1,000 | 99,593 | 0 | 0 | 0 | 0 | 100,593 |
| AFFORDABLE HOUSING | 0 | 12,661 | 729,494 | 0 | 0 | 0 | 0 | 742,155 |
| HOUSING REHAB 96-97 H96035 | 0 | 0 | 2,832 | 0 | 0 | 0 | 0 | 2,832 |
| COMMUNITY DEVELOPMENT BLOCK GR | 0 | 300,000 | 0 | 0 | 0 | 0 | 0 | 300,000 |
| TRANSIENT ROOM TAX | 0 | 40,000 | 0 | 0 | 4,174,000 | 0 | 0 | 4,214,000 |
| VISITOR & CONVENTION BUREAU | 429,771 | 520,950 | 14,000 | 0 | 67,271 | 33,182 | 0 | 1,065,174 |
| VISITOR & CONVENTION BUREAU 08 BM | 99,208 | 375,000 | 75,000 | 0 | 0 | 17,954 | 0 | 567,162 |
| PARKS DEPT FUND | 551,716 | 166,962 | 49,300 | 840 | 27,880 | 221,407 | 0 | 1,018,105 |
| PARKS PLAYGROUND | 0 | 0 | 11,248 | 0 | 0 | 0 | 0 | 11,248 |
| PARKS SDC IMP | 0 | 0 | 962,971 | 0 | 0 | 0 | 0 | 962,971 |
| PARKS OPEN SPACE | 0 | 0 | 972,042 | 0 | 0 | 0 | 0 | 972,042 |
| UNBONDED ASSESSMENT FUND | 0 | 300,000 | 437,484 | 0 | 0 | 0 | 0 | 737,484 |
| STREET FUND | 558,982 | 337,476 | 0 | 0 | 486,152 | 464,931 | 0 | 1,847,541 |
| STREET CAPITAL | 0 | 525,000 | 349,993 | 0 | 0 | 0 | 0 | 874,993 |
| TRANSPORTATION DEVELOP FUND | 0 | 0 | 194,834 | 0 | 0 | 0 | 0 | 194,834 |
| N HWY 101 IMPROVEMENT PROGRAM | 0 | 0 | 94,552 | 0 | 0 | 0 | 0 | 94,552 |
| INTERSECTION IMPROVEMENT | 0 | 0 | 128,406 | 0 | 0 | 0 | 0 | 128,406 |
| STORM DRAINAGE DEVELOP FUND | 0 | 0 | 77,766 | 0 | 0 | 0 | 0 | 77,766 |
| WATER FUND | 1,007,091 | 615,083 | 26,000 | 0 | 1,283,538 | 315,245 | 0 | 3,246,957 |
| WATER CAPITAL | 0 | 0 | 1,031,164 | 0 | 400,000 | 0 | 0 | 1,431,164 |
| SEWER FUND | 1,102,793 | 903,998 | 14,000 | 0 | 899,339 | 435,062 | 0 | 3,355,192 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
BUDGET SUMMARY BY TYPE**

Tuesday, August 24, 2010

| DEPARTMENT/FUND | PERSONAL SERVICES | MATERIALS & SERVICES | CAPITAL OUTLAY | DEBT SERVICE | TRANSFER | CONTINGENCIES | UNAPP FUND BALANCE | TOTAL |
|------------------------|--------------------------|---------------------------------|-----------------------|---------------------|-------------------|----------------------|---------------------------|-------------------|
| SEWER CAPITAL | 0 | 0 | 4,853,214 | 0 | 0 | 0 | 0 | 4,853,214 |
| SEWER CONSTRUCTION | 0 | 0 | 7,836,304 | 0 | 0 | 0 | 0 | 7,836,304 |
| 1999 OPEN SPACE BONDS | 0 | 0 | 0 | 316,982 | 0 | 0 | 0 | 316,982 |
| 2005 SEWER BONDS | 0 | 0 | 0 | 1,476,711 | 0 | 0 | 0 | 1,476,711 |
| 2006 WATER REFUNDING | 0 | 0 | 0 | 308,182 | 0 | 0 | 0 | 308,182 |
| 2007 WATER BONDS | 0 | 0 | 0 | 449,808 | 0 | 0 | 0 | 449,808 |
| BOND REDEMPTION FUND | 0 | 0 | 0 | 777,059 | 0 | 0 | 0 | 777,059 |
| INTERNAL SERVICE FUND | 115,454 | 113,028 | 0 | 0 | 0 | 0 | 0 | 228,482 |
| TOTAL | 10,861,818 | 6,306,464 | 18,300,662 | 3,329,582 | 11,290,294 | 3,206,750 | 1,895,355 | 55,190,925 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
TAX LEVY CALCULATIONS**

Tuesday, August 24, 2010

| | TOTAL | GENERAL FUND | 1999 OPEN SPACE BOND FUND | 2005 SEWER BOND FUND |
|---|--------------|-------------------------|--|-------------------------------------|
| TOTAL BUDGET REQUIREMENT | \$12,826,143 | \$11,032,450 | \$316,982 | \$1,476,711 |
| LESS: BUDGET RESOURCES EXCEPT TAXES TO BE LEVIED | 8,034,577 | 7,263,884 | 37,982 | 732,711 |
| TAXES NECESSARY TO BALANCE BUDGET | \$4,791,566 | \$3,768,566 | \$279,000 | \$744,000 |
| ADD TAXES ESTIMATED NOT TO BE RECEIVED | 360,656 | 283,656 | 21,000 | 56,000 |
| NECESSARY TAXES | \$5,152,222 | \$4,052,222 | \$300,000 | \$800,000 |
| PERMANENT TAX RATE | | \$4.0996 | | |

| PROPERTY TAX PROJECTION: | | | | |
|---|--|-----------------|-----------------|-----------------|
| ASSESSED VALUE 2008-2009: | | \$1,152,078,610 | \$1,152,078,610 | \$1,152,078,610 |
| LESS: URBAN RENEWAL | | 192,424,955 | 192,424,955 | 0 |
| NET ASSESSED VALUE | | 959,653,655 | 959,653,655 | 1,152,078,610 |
| ESTIMATED NET INCREASE IN ASSESSED VALUE | | 3.00% | 3.00% | 3.00% |
| ESTIMATED ASSESSED VALUE FOR FY09 - FY10 | | \$988,443,265 | \$988,443,265 | \$1,186,640,968 |
| PERMANENT TAX RATE - GENERAL FUND | | \$4.0996 | | |
| EST. TAX RATE - BONDED INDEBTEDNESS | | | \$0.3035 | \$0.6742 |
| NECESSARY TAXES | | \$4,052,222 | \$300,000 | \$800,000 |
| LESS AMOUNT NOT TO BE COLLECTED | | (\$283,656) | (\$21,000) | (\$56,000) |
| ESTIMATED TAXES TO BE COLLECTED | | \$3,768,566 | \$279,000 | \$744,000 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
GENERAL FUND SUMMARY**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY2010-11 |
|------------------------------|------------------------------|------------------------------|--|--------------------------------|----------------------------|----------------------------|------------------------------|
| RESOURCES | | | | | | | |
| 3,637,491 | 3,832,944 | 3,918,053 | TAXES | 4,000,295 | 4,205,822 | 4,205,822 | 4,205,822 |
| 1,380,234 | 1,201,144 | 1,147,421 | FEES, LICENSES, PERMITS | 1,106,792 | 1,127,650 | 1,127,650 | 1,127,650 |
| 403,349 | 476,455 | 441,163 | INTER-GOVERNMENTAL | 471,508 | 460,014 | 460,014 | 460,014 |
| 216,207 | 206,192 | 190,113 | FINES & FORFEITURES | 255,255 | 256,811 | 256,811 | 256,811 |
| 843,142 | 1,153,245 | 918,315 | MISCELLANEOUS REVENUE | 866,878 | 891,946 | 891,946 | 891,946 |
| 841,008 | 855,446 | 860,588 | TRANSFERS IN | 870,329 | 874,826 | 874,826 | 874,826 |
| 2,803,492 | 2,940,880 | 2,788,489 | BEGINNING FUND BALANCE | 2,998,906 | 2,931,725 | 2,931,725 | 2,931,725 |
| 10,124,924 | 10,666,307 | 10,264,142 | TOTAL RESOURCES | 10,569,963 | 10,748,794 | 10,748,794 | 10,748,794 |
| EXPENDITURES | | | | | | | |
| 1,036,239 | 989,027 | 1,016,624 | RECREATION DEPT | 1,032,662 | 1,098,574 | 1,098,574 | 1,098,574 |
| 387,127 | 407,338 | 458,031 | CITY ADMINISTRATION | 446,982 | 484,652 | 484,652 | 484,652 |
| 134,999 | 134,436 | 164,084 | CITY ATTORNEY | 156,000 | 146,798 | 146,798 | 146,798 |
| 15,855 | 16,764 | 25,200 | CITY COUNCIL | 11,900 | 26,726 | 26,726 | 26,726 |
| 683,351 | 761,048 | 629,781 | FINANCE | 619,979 | 617,677 | 617,677 | 617,677 |
| 432,981 | 658,556 | 355,737 | GENERAL FUND NON-DEPARTMEN | 364,001 | 286,461 | 286,461 | 286,461 |
| 0 | 0 | 281,897 | INFORMATION TECHNOLOGY | 306,053 | 333,566 | 333,566 | 333,566 |
| 740,490 | 736,287 | 829,477 | LIBRARY | 810,360 | 871,081 | 871,081 | 871,081 |
| 391,887 | 291,824 | 253,005 | BUILDING INSPECTION | 191,207 | 206,396 | 206,396 | 206,396 |
| 347,324 | 323,266 | 410,749 | PLANNING | 370,489 | 417,435 | 417,435 | 417,435 |
| 2,835,000 | 3,203,000 | 3,236,747 | TRANSFERS OUT | 3,236,747 | 3,625,000 | 3,625,000 | 3,625,000 |
| 92,980 | 58,109 | 0 | VEHICLE MAINTENANCE (GF) | 0 | 0 | 0 | 0 |
| 85,810 | 87,752 | 97,318 | MUNICIPAL COURT | 91,873 | 92,947 | 92,947 | 92,947 |
| 7,184,044 | 7,667,407 | 7,758,650 | TOTAL EXPENDITURES | 7,638,253 | 8,207,313 | 8,207,313 | 8,207,313 |
| ENDING FUND BALANCE | | | | | | | |
| 0 | 0 | 1,200,000 | CONTINGENCY | 0 | 1,400,000 | 1,400,000 | 1,400,000 |
| 2,940,880 | 2,998,906 | 1,305,492 | UNAPPROPRIATED FUND BALANCE | 2,931,725 | 1,141,481 | 1,141,481 | 1,141,481 |
| 2,940,880 | 2,998,906 | 2,505,492 | TOTAL ENDING FUND BALANCE | 2,931,725 | 2,541,481 | 2,541,481 | 2,541,481 |
| 137,388 | 58,020 | -282,997 | <i>Excess of Resources over Expenditures</i> | -67,196 | -390,244 | -390,244 | -390,244 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
111-000-RESOURCES**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------------|----------------------|----------------------|---------|------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| TAXES | | | | | | | |
| 3,295,256 | 3,463,907 | 3,604,182 | 4101010 | 3,594,889 | 3,768,566 | 3,768,566 | 3,768,566 |
| 96,626 | 135,642 | 120,000 | 4101020 | 175,153 | 180,000 | 180,000 | 180,000 |
| 243,760 | 58,872 | 61,600 | 4111010 | 13,167 | 12,923 | 12,923 | 12,923 |
| 0 | 173,152 | 132,271 | 4111015 | 216,686 | 213,333 | 213,333 | 213,333 |
| 0 | 0 | 0 | 4111016 | 0 | 30,000 | 30,000 | 30,000 |
| 1,849 | 1,372 | 0 | 4111050 | 400 | 1,000 | 1,000 | 1,000 |
| 3,637,491 | 3,832,944 | 3,918,053 | | 4,000,295 | 4,205,822 | 4,205,822 | 4,205,822 |
| TOTAL TAXES | | | | | | | |
| FEES, LICENSES, PERMITS | | | | | | | |
| 208,155 | 202,328 | 196,258 | 4201001 | 213,413 | 228,147 | 228,147 | 228,147 |
| 416,169 | 422,091 | 422,437 | 4201002 | 429,300 | 429,300 | 429,300 | 429,300 |
| 77,962 | 91,726 | 70,125 | 4201003 | 55,000 | 60,000 | 60,000 | 60,000 |
| 54,442 | 70,773 | 62,610 | 4201004 | 74,000 | 75,000 | 75,000 | 75,000 |
| 124,659 | 101,642 | 100,732 | 4201005 | 106,115 | 105,000 | 105,000 | 105,000 |
| 74 | 790 | 900 | 4201006 | 2,032 | 2,000 | 2,000 | 2,000 |
| 0 | 0 | 0 | 4201007 | 400 | 400 | 400 | 400 |
| 179,121 | 100,558 | 100,000 | 4202001 | 75,000 | 75,000 | 75,000 | 75,000 |
| 20,510 | 13,820 | 10,500 | 4202002 | 8,500 | 8,500 | 8,500 | 8,500 |
| 0 | 793 | 1,000 | 4202003 | 550 | 1,000 | 1,000 | 1,000 |
| 2,080 | 800 | 1,000 | 4202005 | 900 | 900 | 900 | 900 |
| 19,307 | 12,840 | 9,000 | 4202008 | 12,500 | 13,000 | 13,000 | 13,000 |
| 330 | 280 | 250 | 4202010 | 250 | 250 | 250 | 250 |
| 166,777 | 89,356 | 90,000 | 4202020 | 45,000 | 50,000 | 50,000 | 50,000 |
| 5,745 | 6,300 | 4,000 | 4202024 | 3,250 | 3,500 | 3,500 | 3,500 |
| 0 | -53 | 1,000 | 4202030 | 750 | 750 | 750 | 750 |
| 11,100 | 4,750 | 2,500 | 4202031 | 3,500 | 2,000 | 2,000 | 2,000 |
| 1,500 | 2,000 | 1,000 | 4202032 | 1,500 | 1,500 | 1,500 | 1,500 |
| 14,375 | 2,404 | 3,000 | 4202033 | 4,500 | 4,500 | 4,500 | 4,500 |
| 1,650 | 500 | 1,500 | 4202034 | 750 | 1,000 | 1,000 | 1,000 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
111-000-RESOURCES**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------------|------------------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------|----------------------------|-------------------------------|
| 0 | 0 | 0 | 4202035 ANNEXATION FILING FEE | 83 | 100 | 100 | 100 |
| 3,916 | 2,721 | 2,000 | 4202038 SIGN PERMITS | 2,100 | 2,200 | 2,200 | 2,200 |
| 4,590 | 1,485 | 1,500 | 4202090 APPEALS | 600 | 650 | 650 | 650 |
| 3,375 | 3,465 | 3,000 | 4208001 LIQUOR LICENSE | 3,250 | 3,250 | 3,250 | 3,250 |
| 21,260 | 19,424 | 16,409 | 4208100 BURGLAR ALARM PERMITS | 19,827 | 20,000 | 20,000 | 20,000 |
| 40,288 | 47,175 | 45,000 | 4208201 VACATION RENTAL PERMIT | 40,697 | 36,628 | 36,628 | 36,628 |
| 725 | 1,100 | 800 | 4208301 HOME OCCUPATION PERMIT APPLI | 1,125 | 1,125 | 1,125 | 1,125 |
| 0 | 0 | 0 | 4208800 MISCELLANEOUS PERMITS | 0 | 0 | 0 | 0 |
| 1,875 | 1,600 | 800 | 4208801 TAXICAB DRIVER'S PERMITS | 1,600 | 1,600 | 1,600 | 1,600 |
| 250 | 475 | 100 | 4208802 TAXICAB VEHICLE CERTIFICATES | 300 | 350 | 350 | 350 |
| 1,380,234 | 1,201,144 | 1,147,421 | TOTAL FEES, LICENSES, PERMITS | 1,106,792 | 1,127,650 | 1,127,650 | 1,127,650 |
| INTER-GOVERNMENTAL | | | | | | | |
| 33,750 | 25,764 | 5,000 | 4301800 FEDERAL GRANTS | 9,800 | 10,000 | 10,000 | 10,000 |
| 11,572 | 13,141 | 11,183 | 4302001 CIGARETTE TAX ALLOCATION | 11,261 | 10,626 | 10,626 | 10,626 |
| 80,928 | 99,007 | 92,216 | 4302002 LIQUOR REVENUE ALLOCATION | 105,000 | 111,020 | 111,020 | 111,020 |
| 67,357 | 88,657 | 92,854 | 4302003 STATE REVENUE SHARING | 85,946 | 83,368 | 83,368 | 83,368 |
| 0 | 865 | 0 | 4302080 OTHER STATE ALLOCATION | 22,581 | 0 | 0 | 0 |
| 0 | 0 | 0 | 4302081 PARKS & RECREATION GRANT | 0 | 0 | 0 | 0 |
| 8,000 | 8,000 | 8,000 | 4302100 COMMUNITY DEVELOPMENT GRAN | 8,000 | 8,000 | 8,000 | 8,000 |
| 0 | 0 | 0 | 4302105 ECONOMIC DEVELOPMENT GRANTS | 0 | 0 | 0 | 0 |
| 1,981 | 11,611 | 5,000 | 4302130 LIBRARY GRANTS | 2,010 | 12,000 | 12,000 | 12,000 |
| 199,763 | 226,910 | 226,910 | 4303130 LIBRARY SERVICE DISTRICT | 226,910 | 225,000 | 225,000 | 225,000 |
| 0 | 2,500 | 0 | 4303140 LINCOLN COUNTY | 0 | 0 | 0 | 0 |
| 403,349 | 476,455 | 441,163 | TOTAL INTER-GOVERNMENTAL | 471,508 | 460,014 | 460,014 | 460,014 |
| FINES & FORFEITURES | | | | | | | |
| 155,350 | 162,262 | 145,000 | 4501001 FINES & FORFEITURES | 207,890 | 212,048 | 212,048 | 212,048 |
| -24 | 0 | 0 | 4501002 DIVERSION FEES | 0 | 0 | 0 | 0 |
| 10,468 | 6,692 | 6,100 | 4501003 COURT COSTS | 4,500 | 4,750 | 4,750 | 4,750 |
| 15,065 | 16,061 | 18,000 | 4501118 COLLECTION FEES RECEIVED | 6,810 | 7,500 | 7,500 | 7,500 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
111-000-RESOURCES**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 | |
|------------------------------|------------------------------|------------------------------|---------|--------------------------------|----------------------------|----------------------------|-------------------------------|---------|
| -20,237 | -19,012 | -20,000 | 4501120 | COLLECTION AGENCY FEES | -10,059 | -11,000 | -11,000 | -11,000 |
| 34,888 | 34,061 | 35,000 | 4501121 | STATE COURT COLLECTIONS | 37,401 | 35,000 | 35,000 | 35,000 |
| 394 | 108 | 0 | 4501201 | COURT APPOINTED ATTORNEY FEE | 0 | 0 | 0 | 0 |
| 1,213 | 1,213 | 1,213 | 4506001 | JAIL ASSESSMENT (COUNTY) | 1,213 | 1,213 | 1,213 | 1,213 |
| 3,687 | 2,639 | 2,300 | 4550001 | LIBRARY FINES | 2,000 | 2,300 | 2,300 | 2,300 |
| 11,882 | 591 | 1,000 | 4560001 | INVESTIGATION FEE | 1,000 | 1,000 | 1,000 | 1,000 |
| 3,520 | 1,578 | 1,500 | 4560002 | CODE ENFORCEMENT FINES | 4,500 | 4,000 | 4,000 | 4,000 |
| 216,207 | 206,192 | 190,113 | | TOTAL FINES & FORFEITURES | 255,255 | 256,811 | 256,811 | 256,811 |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 227,595 | 252,155 | 272,000 | 4601013 | COMMUNITY CENTER REVENUE | 290,000 | 298,794 | 298,794 | 298,794 |
| 6,670 | 6,390 | 7,000 | 4601015 | MULTIPURPOSE BUILDING USE FEE | 6,500 | 7,000 | 7,000 | 7,000 |
| 225 | 25 | 0 | 4601016 | LIEN CLEARANCE FEE | 25 | 0 | 0 | 0 |
| 10,006 | 48 | 10,000 | 4601019 | OTHER REVENUE - COMM CENTER | 4,900 | 3,500 | 3,500 | 3,500 |
| 170,000 | 250,000 | 250,000 | 4601020 | SILETZ TRIBE | 252,000 | 252,000 | 252,000 | 252,000 |
| 862 | 1,792 | 1,500 | 4601021 | CUSTOMER ACCT - COMM CENTER | 1,300 | 1,000 | 1,000 | 1,000 |
| 48,171 | 46,371 | 50,000 | 4601050 | LAND LEASES | 47,056 | 50,000 | 50,000 | 50,000 |
| 6,183 | 11,210 | 8,000 | 4601905 | RECORDING FEES | 8,000 | 8,000 | 8,000 | 8,000 |
| 27 | 45 | 0 | 4601909 | CASH OVER/SHORT | 0 | 0 | 0 | 0 |
| 7,103 | 20,598 | 8,000 | 4601910 | OTHER REVENUE | 5,000 | 5,000 | 5,000 | 5,000 |
| 145,130 | 73,642 | 70,000 | 4610001 | INTEREST ALLOCATED | 21,600 | 22,000 | 22,000 | 22,000 |
| 4,558 | 2,140 | 3,000 | 4610002 | INTEREST DIRECT | 846 | 900 | 900 | 900 |
| 56,528 | 49,157 | 60,000 | 4640001 | SPECIAL RECREATION PROGRAMS | 65,000 | 76,350 | 76,350 | 76,350 |
| 52,399 | 60,136 | 70,000 | 4640201 | AFTER SCHOOL PROGRAM | 55,000 | 55,000 | 55,000 | 55,000 |
| 5,450 | 0 | 3,000 | 4650005 | SALE OF EQUIPMENT | 0 | 0 | 0 | 0 |
| 0 | 275,046 | 0 | 4650006 | SALE OF LAND | 0 | 0 | 0 | 0 |
| 43 | 3 | 50 | 4660001 | LIBRARY USER FEES | 0 | 0 | 0 | 0 |
| 3,156 | 2,998 | 1,500 | 4660002 | LIBRARY PRINTING | 2,472 | 3,000 | 3,000 | 3,000 |
| 896 | 547 | 300 | 4660011 | MATL. REPLACE FEE -LOST BOOKS | 500 | 500 | 500 | 500 |
| 290 | 106 | 50 | 4660101 | REPLACEMENT-LOST LIBRARY CAR | 50 | 50 | 50 | 50 |
| 0 | 0 | 0 | 4690010 | INSURANCE CLAIMS/REFUNDS | 899 | 0 | 0 | 0 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
111-000-RESOURCES**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------|----------------------|----------------------|---|------------------------|--------------------|--------------------|-----------------------|
| 0 | 0 | 0 | 4690015 CIS WELLNES INCENTIVE PROGRA | 1,815 | 1,820 | 1,820 | 1,820 |
| 97,850 | 100,837 | 103,915 | 4699830 REIMBURSEMENT FROM URBAN RE | 103,915 | 107,032 | 107,032 | 107,032 |
| 843,142 | 1,153,245 | 918,315 | TOTAL MISCELLANEOUS REVENUE | 866,878 | 891,946 | 891,946 | 891,946 |
| TRANSFERS IN | | | | | | | |
| 138,200 | 164,600 | 165,900 | 4701230 ADMIN TRF TRT (CommCtr - Parks) | 165,900 | 153,815 | 153,815 | 153,815 |
| 37,662 | 26,280 | 27,068 | 4701265 ADMIN TRF PARKS FUND | 27,068 | 27,880 | 27,880 | 27,880 |
| 42,145 | 43,409 | 44,711 | 4701822 ADMIN TRF VCB FUND | 44,711 | 46,053 | 46,053 | 46,053 |
| 76,590 | 64,035 | 65,956 | 4702220 ADMIN TRF STREET FUND | 65,956 | 67,935 | 67,935 | 67,935 |
| 202,545 | 195,891 | 201,768 | 4702770 ADMIN TRF WATER FUND | 201,768 | 207,821 | 207,821 | 207,821 |
| 160,800 | 153,286 | 157,885 | 4702780 ADMIN TRF SEWER FUND | 157,885 | 162,622 | 162,622 | 162,622 |
| 183,066 | 207,945 | 197,300 | 4702821 ADMIN TRF TRT (5%) | 207,041 | 208,700 | 208,700 | 208,700 |
| 841,008 | 855,446 | 860,588 | TOTAL TRANSFERS IN | 870,329 | 874,826 | 874,826 | 874,826 |
| BEGINNING FUND BALANCE | | | | | | | |
| 2,803,492 | 2,940,880 | 2,788,489 | 4890010 BEGINNING BALANCE | 2,998,906 | 2,931,725 | 2,931,725 | 2,931,725 |
| 2,803,492 | 2,940,880 | 2,788,489 | TOTAL BEGINNING FUND BALANCE | 2,998,906 | 2,931,725 | 2,931,725 | 2,931,725 |
| 10,124,924 | 10,666,307 | 10,264,142 | TOTAL RESOURCES | 10,569,963 | 10,748,794 | 10,748,794 | 10,748,794 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
111-011-CITY COUNCIL**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|----------------------|----------------------|----------------------|----------------------------|--------------------------------|--------------------|--------------------|-----------------------|
| CITY COUNCIL | | | | | | | |
| MATERIALS & SERVICES | | | | | | | |
| 0 | 33 | 1,000 | 6205003 | PRINTING | 200 | 3,500 | 3,500 |
| 7,506 | 7,813 | 11,700 | 6206002 | CONFERENCES, MEETINGS | 8,000 | 12,275 | 12,275 |
| 2,607 | 1,794 | 3,500 | 6206003 | TRAVEL, SUBSISTENCE | 1,000 | 3,000 | 3,000 |
| 709 | 738 | 1,400 | 6206005 | MEMBERSHIP AND DUES | 1,400 | 1,450 | 1,450 |
| 0 | 0 | 4,600 | 6209001 | POSTAGE, SHIPPING, METER LEASE | 0 | 4,601 | 4,601 |
| 238 | 302 | 0 | 6209090 | OTHER SERVICES | 300 | 300 | 300 |
| 894 | 5,123 | 3,000 | 6229001 | OTHER SUPPLIES | 1,000 | 1,600 | 1,600 |
| 11,953 | 15,804 | 25,200 | TOTAL MATERIALS & SERVICES | | 11,900 | 26,726 | 26,726 |
| CAPITAL OUTLAY | | | | | | | |
| 3,902 | 960 | 0 | 6320201 | OTHER EQUIPMENT | 0 | 0 | 0 |
| 3,902 | 960 | 0 | TOTAL CAPITAL OUTLAY | | 0 | 0 | 0 |
| 15,855 | 16,764 | 25,200 | TOTAL EXPENDITURES | | 11,900 | 26,726 | 26,726 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
111-021-CITY ADMINISTRATION**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|----------------------------|----------------------|----------------------|---------|-------------------------------|--------------------|--------------------|-----------------------|
| CITY ADMINISTRATION | | | | | | | |
| PERSONAL SERVICES | | | | | | | |
| 157,877 | 200,006 | 242,455 | 6101100 | REGULAR FULL TIME SALARY | 239,538 | 257,243 | 257,243 |
| 83,616 | 66,849 | 54,067 | 6102001 | PART TIME & SEASONAL SALARY | 54,191 | 75,954 | 75,954 |
| 83 | 86 | 2,500 | 6103012 | OVERTIME | 0 | 0 | 0 |
| 18,275 | 20,685 | 22,875 | 6105011 | FICA/MEDICARE | 22,129 | 25,490 | 25,490 |
| 606 | 638 | 1,103 | 6105012 | WORKMEN'S COMP | 630 | 1,125 | 1,125 |
| 36,045 | 35,512 | 57,248 | 6106011 | MEDICAL & DENTAL INSURANCE | 39,782 | 40,929 | 40,929 |
| 359 | 375 | 418 | 6106012 | LIFE INSURANCE | 444 | 378 | 378 |
| 932 | 912 | 1,186 | 6106013 | LONG-TERM DISABILITY INS. | 953 | 1,174 | 1,174 |
| 28,130 | 27,395 | 28,637 | 6106014 | RETIREMENT | 28,486 | 30,578 | 30,578 |
| 8,859 | 9,282 | 9,892 | 6106015 | DEFERRED COMPENSATION | 9,579 | 10,000 | 10,000 |
| 334,783 | 361,740 | 420,381 | | TOTAL PERSONAL SERVICES | 395,732 | 442,871 | 442,871 |
| MATERIALS & SERVICES | | | | | | | |
| 4,426 | 5,411 | 5,000 | 6201119 | CONTRACTED SERVICES | 19,500 | 9,190 | 9,190 |
| 16,255 | 9,587 | 5,000 | 6202101 | COMPUTER SOFTWARE, UPGRADES, | 1,500 | 2,000 | 2,000 |
| 2,076 | 2,172 | 2,600 | 6203020 | TELEPHONE | 2,600 | 2,600 | 2,600 |
| 6,085 | 4,457 | 5,400 | 6206002 | CONFERENCES, MEETINGS | 4,500 | 6,500 | 6,500 |
| 3,870 | 2,716 | 2,000 | 6206003 | TRAVEL, SUBSISTENCE | 2,000 | 2,000 | 2,000 |
| 1,588 | 4,246 | 500 | 6206004 | RECRUITMENT/RELOCATION | 500 | 500 | 500 |
| 2,041 | 2,189 | 2,800 | 6206005 | MEMBERSHIP AND DUES | 2,800 | 2,950 | 2,950 |
| 181 | 499 | 500 | 6206006 | BOOKS AND PERIODICALS | 500 | 500 | 500 |
| 350 | 350 | 350 | 6209010 | INSURANCE AND BONDS | 350 | 350 | 350 |
| 4,809 | 4,533 | 6,000 | 6211020 | MAINTENANCE/LEASE-OFFICE EQUI | 8,500 | 7,191 | 7,191 |
| 7,153 | 9,437 | 7,500 | 6229001 | OTHER SUPPLIES | 8,500 | 8,000 | 8,000 |
| 48,833 | 45,597 | 37,650 | | TOTAL MATERIALS & SERVICES | 51,250 | 41,781 | 41,781 |
| CAPITAL OUTLAY | | | | | | | |
| 3,510 | 0 | 0 | 6320001 | OFFICE EQUIPMENT | 0 | 0 | 0 |
| 3,510 | 0 | 0 | | TOTAL CAPITAL OUTLAY | 0 | 0 | 0 |
| 387,127 | 407,338 | 458,031 | | TOTAL EXPENDITURES | 446,982 | 484,652 | 484,652 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
111-031-FINANCE**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|---------------------------------|----------------------|----------------------|---------|-------------------------------|--------------------|--------------------|-----------------------|
| FINANCE | | | | | | | |
| PERSONAL SERVICES | | | | | | | |
| 387,746 | 428,033 | 337,270 | 6101100 | REGULAR FULL TIME SALARY | 327,573 | 345,648 | 345,648 |
| 25,437 | 32,951 | 21,289 | 6102001 | PART TIME & SEASONAL SALARY | 28,376 | 23,599 | 23,599 |
| 2,811 | 555 | 0 | 6103012 | OVERTIME | 100 | 0 | 0 |
| 30,648 | 33,598 | 27,429 | 6105011 | FICA/MEDICARE | 25,557 | 28,247 | 28,247 |
| 1,033 | 1,125 | 1,327 | 6105012 | WORKMEN'S COMP | 875 | 1,247 | 1,247 |
| 96,183 | 106,220 | 101,161 | 6106011 | MEDICAL & DENTAL INSURANCE | 96,434 | 90,751 | 90,751 |
| 621 | 724 | 618 | 6106012 | LIFE INSURANCE | 603 | 559 | 559 |
| 1,636 | 1,739 | 1,530 | 6106013 | LONG-TERM DISABILITY INS. | 1,465 | 1,485 | 1,485 |
| 43,420 | 55,138 | 35,121 | 6106014 | RETIREMENT | 33,617 | 35,986 | 35,986 |
| 589,535 | 660,082 | 525,745 | | TOTAL PERSONAL SERVICES | 514,600 | 527,522 | 527,522 |
| MATERIALS & SERVICES | | | | | | | |
| 0 | 0 | 0 | 6201119 | CONTRACTED SERVICES | 2,000 | 500 | 500 |
| 33,320 | 35,788 | 39,000 | 6201151 | AUDITING | 39,000 | 40,000 | 40,000 |
| 12,433 | 12,059 | 20,250 | 6202101 | COMPUTER SOFTWARE, UPGRADES, | 24,203 | 5,000 | 5,000 |
| 7,733 | 16,964 | 17,642 | 6202102 | COMPUTER SOFTWARE MAINTENA | 17,642 | 18,750 | 18,750 |
| 0 | 0 | 0 | 6203020 | TELEPHONE | 0 | 0 | 0 |
| 56 | 1,659 | 500 | 6205001 | LEGAL NOTICES | 1,600 | 1,800 | 1,800 |
| 4,540 | 4,102 | 4,000 | 6206001 | TRAINING | 1,000 | 2,000 | 2,000 |
| 1,910 | 4,531 | 4,000 | 6206002 | CONFERENCES, MEETINGS | 5,984 | 6,000 | 6,000 |
| 12,096 | -2,565 | 0 | 6206004 | RECRUITMENT/RELOCATION | 0 | 0 | 0 |
| 1,992 | 1,818 | 1,844 | 6206005 | MEMBERSHIP AND DUES | 1,800 | 1,855 | 1,855 |
| 273 | 125 | 300 | 6206006 | BOOKS AND PERIODICALS | 750 | 750 | 750 |
| 1,091 | 743 | 1,000 | 6211020 | MAINTENANCE/LEASE-OFFICE EQUI | 2,500 | 2,500 | 2,500 |
| 11,379 | 17,864 | 11,500 | 6229001 | OTHER SUPPLIES | 7,500 | 8,000 | 8,000 |
| 86,823 | 93,089 | 100,036 | | TOTAL MATERIALS & SERVICES | 103,979 | 87,155 | 87,155 |
| CAPITAL OUTLAY | | | | | | | |
| 6,993 | 0 | 2,000 | 6320001 | OFFICE EQUIPMENT | 1,400 | 2,000 | 2,000 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
111-031-FINANCE**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------------|------------------------------|------------------------------|---------------------------|--------------------------------|----------------------------|----------------------------|-------------------------------|
| 0 | 7,877 | 2,000 | 6320201 OTHER EQUIPMENT | 0 | 1,000 | 1,000 | 1,000 |
| 6,993 | 7,877 | 4,000 | TOTAL CAPITAL OUTLAY | 1,400 | 3,000 | 3,000 | 3,000 |
| 683,351 | 761,048 | 629,781 | TOTAL EXPENDITURES | 619,979 | 617,677 | 617,677 | 617,677 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
111-032-INFORMATION TECHNOLOGY**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|-------------------------------|----------------------|----------------------|----------------------------|-------------------------------|--------------------|--------------------|-----------------------|
| INFORMATION TECHNOLOGY | | | | | | | |
| PERSONAL SERVICES | | | | | | | |
| 0 | 0 | 121,248 | 6101100 | REGULAR FULL TIME SALARY | 99,542 | 123,914 | 123,914 |
| 0 | 0 | 1,000 | 6103012 | OVERTIME | 3,500 | 3,000 | 3,000 |
| 0 | 0 | 9,352 | 6105011 | FICA/MEDICARE | 7,532 | 9,710 | 9,710 |
| 0 | 0 | 450 | 6105012 | WORKMEN'S COMP | 262 | 425 | 425 |
| 0 | 0 | 20,123 | 6106011 | MEDICAL & DENTAL INSURANCE | 20,043 | 20,435 | 20,435 |
| 0 | 0 | 186 | 6106012 | LIFE INSURANCE | 126 | 168 | 168 |
| 0 | 0 | 518 | 6106013 | LONG-TERM DISABILITY INS. | 315 | 494 | 494 |
| 0 | 0 | 11,495 | 6106014 | RETIREMENT | 9,442 | 11,930 | 11,930 |
| 0 | 0 | 164,372 | TOTAL PERSONAL SERVICES | | 140,762 | 170,076 | 170,076 |
| MATERIALS & SERVICES | | | | | | | |
| 0 | 0 | 20,000 | 6201119 | CONTRACTED SERVICES | 30,000 | 31,200 | 31,200 |
| 0 | 0 | 12,525 | 6202101 | COMPUTER SOFTWARE, UPGRADES, | 23,000 | 10,000 | 10,000 |
| 0 | 0 | 15,000 | 6202102 | COMPUTER SOFTWARE MAINTENA | 16,880 | 34,250 | 34,250 |
| 0 | 0 | 60,000 | 6203020 | TELEPHONE | 44,290 | 50,050 | 50,050 |
| 0 | 0 | 0 | 6206001 | TRAINING | 299 | 1,000 | 1,000 |
| 0 | 0 | 0 | 6206002 | CONFERENCES, MEETINGS | 0 | 1,000 | 1,000 |
| 0 | 0 | 0 | 6206006 | BOOKS AND PERIODICALS | 50 | 500 | 500 |
| 0 | 0 | 0 | 6211020 | MAINTENANCE/LEASE-OFFICE EQUI | 6,052 | 0 | 0 |
| 0 | 0 | 0 | 6229001 | OTHER SUPPLIES | 7,756 | 7,990 | 7,990 |
| 0 | 0 | 107,525 | TOTAL MATERIALS & SERVICES | | 128,327 | 135,990 | 135,990 |
| CAPITAL OUTLAY | | | | | | | |
| 0 | 0 | 0 | 6320001 | OFFICE EQUIPMENT | 0 | 0 | |
| 0 | 0 | 10,000 | 6320201 | OTHER EQUIPMENT | 36,964 | 27,500 | 27,500 |
| 0 | 0 | 0 | 6320501 | OFFICE FURNISHINGS | 0 | 0 | |
| 0 | 0 | 0 | 6330201 | BUILDING IMPROVEMENTS | 0 | 0 | 0 |
| 0 | 0 | 10,000 | TOTAL CAPITAL OUTLAY | | 36,964 | 27,500 | 27,500 |
| 0 | 0 | 281,897 | TOTAL EXPENDITURES | | 306,053 | 333,566 | 333,566 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
111-035-LIBRARY**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 | |
|------------------------------|------------------------------|------------------------------|-------------------------|--------------------------------|----------------------------|----------------------------|-------------------------------|---------|
| LIBRARY | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| 258,823 | 290,992 | 302,192 | 6101100 | REGULAR FULL TIME SALARY | 279,769 | 335,720 | 335,720 | 335,720 |
| 111,316 | 121,225 | 109,461 | 6102001 | PART TIME & SEASONAL SALARY | 128,327 | 115,690 | 115,690 | 115,690 |
| 1,189 | 1,349 | 2,000 | 6103012 | OVERTIME | 1,074 | 2,500 | 2,500 | 2,500 |
| 27,713 | 30,537 | 31,644 | 6105011 | FICA/MEDICARE | 30,286 | 34,725 | 34,725 | 34,725 |
| 1,060 | 1,168 | 1,527 | 6105012 | WORKMEN'S COMP | 1,057 | 1,529 | 1,529 | 1,529 |
| 84,963 | 91,113 | 105,132 | 6106011 | MEDICAL & DENTAL INSURANCE | 93,731 | 112,047 | 112,047 | 112,047 |
| 777 | 896 | 1,023 | 6106012 | LIFE INSURANCE | 826 | 924 | 924 | 924 |
| 1,463 | 1,540 | 1,704 | 6106013 | LONG-TERM DISABILITY INS. | 1,436 | 1,776 | 1,776 | 1,776 |
| 41,618 | 47,675 | 40,688 | 6106014 | RETIREMENT | 36,725 | 42,595 | 42,595 | 42,595 |
| 528,921 | 586,495 | 595,371 | TOTAL PERSONAL SERVICES | | 573,231 | 647,506 | 647,506 | 647,506 |
| MATERIALS & SERVICES | | | | | | | | |
| 59,485 | 45,052 | 50,000 | 6201101 | LIBRARY BOOKS | 50,000 | 55,000 | 55,000 | 55,000 |
| 49,683 | 42,719 | 51,000 | 6201119 | CONTRACTED SERVICES | 48,000 | 60,000 | 60,000 | 60,000 |
| 6,927 | 4,660 | 4,000 | 6201201 | REFERENCE BOOKS | 1,500 | 3,000 | 3,000 | 3,000 |
| 3,654 | 872 | 2,500 | 6202101 | COMPUTER SOFTWARE, UPGRADES, | 5,000 | 8,000 | 8,000 | 8,000 |
| 2,972 | 2,797 | 4,500 | 6203020 | TELEPHONE | 4,500 | 4,500 | 4,500 | 4,500 |
| 3,224 | 7,011 | 8,500 | 6203021 | TELECOMMUNICATIONS | 10,000 | 11,500 | 11,500 | 11,500 |
| 471 | 10,836 | 8,500 | 6203022 | LIBRARY OPERATIONAL GRANTS | 8,500 | 12,000 | 12,000 | 12,000 |
| 844 | 23 | 1,000 | 6206001 | TRAINING | 1,000 | 2,000 | 2,000 | 2,000 |
| 5,142 | 1,039 | 3,000 | 6206002 | CONFERENCES, MEETINGS | 2,000 | 2,500 | 2,500 | 2,500 |
| 784 | 218 | 800 | 6206004 | RECRUITMENT/RELOCATION | 4,500 | 2,000 | 2,000 | 2,000 |
| 465 | 696 | 750 | 6206005 | MEMBERSHIP AND DUES | 750 | 1,500 | 1,500 | 1,500 |
| 5,629 | 5,798 | 5,000 | 6206006 | SUBSCRIPTIONS | 5,000 | 7,500 | 7,500 | 7,500 |
| 6,071 | 1,065 | 9,500 | 6209090 | OTHER SERVICES | 10,000 | 10,000 | 10,000 | 10,000 |
| 0 | 0 | 0 | 6210001 | BUILDING MAINTENANCE | 100 | 0 | 0 | 0 |
| 9,800 | 5,155 | 9,000 | 6211020 | MAINTENANCE/LEASE-OFFICE EQUI | 11,800 | 4,500 | 4,500 | 4,500 |
| 20,635 | 10,067 | 12,000 | 6220001 | STATIONERY SUPPLIES | 10,000 | 10,000 | 10,000 | 10,000 |
| 172 | 171 | 300 | 6221001 | GASOLINE, FUEL, OILS | 80 | 0 | 0 | 0 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
111-035-LIBRARY**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|----------------------|----------------------|----------------------|------------------------------------|------------------------|--------------------|--------------------|-----------------------|
| 74 | 0 | 0 | 6221010 VEHICLE REPAIR PARTS | 0 | 0 | 0 | 0 |
| 0 | 1,156 | 756 | 6221013 VEHICLE REPAIR & OPERATION | 1,899 | 2,075 | 2,075 | 2,075 |
| 5,702 | 10,458 | 11,500 | 6229001 OTHER SUPPLIES | 12,000 | 2,000 | 2,000 | 2,000 |
| 181,736 | 149,792 | 182,606 | TOTAL MATERIALS & SERVICES | 186,629 | 198,075 | 198,075 | 198,075 |
| CAPITAL OUTLAY | | | | | | | |
| 0 | 0 | 0 | 6301103 LIBRARY CAPITAL GRANTS | 0 | 0 | 0 | 0 |
| 11,385 | 0 | 10,000 | 6320001 OFFICE EQUIPMENT | 22,500 | 10,000 | 10,000 | 10,000 |
| 1,819 | 0 | 16,000 | 6320501 OFFICE FURNISHINGS | 16,000 | 6,500 | 6,500 | 6,500 |
| 16,630 | 0 | 25,500 | 6330201 BUILDING IMPROVEMENTS | 12,000 | 9,000 | 9,000 | 9,000 |
| 29,834 | 0 | 51,500 | TOTAL CAPITAL OUTLAY | 50,500 | 25,500 | 25,500 | 25,500 |
| 740,490 | 736,287 | 829,477 | TOTAL EXPENDITURES | 810,360 | 871,081 | 871,081 | 871,081 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
111-036-MUNICIPAL COURT**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------|----------------------|----------------------|----------------------------|-------------------------------|--------------------|--------------------|-----------------------|
| MUNICIPAL COURT | | | | | | | |
| PERSONAL SERVICES | | | | | | | |
| 37,722 | 40,311 | 42,452 | 6101100 | REGULAR FULL TIME SALARY | 42,061 | 43,715 | 43,715 |
| 15,030 | 15,000 | 15,000 | 6102001 | PART TIME & SEASONAL SALARY | 15,000 | 15,450 | 15,450 |
| 312 | 615 | 0 | 6103012 | OVERTIME | 470 | 500 | 500 |
| 3,829 | 4,025 | 4,396 | 6105011 | FICA/MEDICARE | 4,147 | 4,564 | 4,564 |
| 173 | 180 | 213 | 6105012 | WORKMEN'S COMP | 180 | 201 | 201 |
| 15,306 | 16,224 | 18,698 | 6106011 | MEDICAL & DENTAL INSURANCE | 14,155 | 13,746 | 13,746 |
| 75 | 87 | 93 | 6106012 | LIFE INSURANCE | 85 | 84 | 84 |
| 163 | 168 | 181 | 6106013 | LONG-TERM DISABILITY INS. | 166 | 176 | 176 |
| 4,980 | 5,247 | 4,585 | 6106014 | RETIREMENT | 4,559 | 4,761 | 4,761 |
| 77,590 | 81,857 | 85,618 | TOTAL PERSONAL SERVICES | | 80,823 | 83,197 | 83,197 |
| MATERIALS & SERVICES | | | | | | | |
| 2,478 | 1,203 | 1,500 | 6201119 | CONTRACTED SERVICES | 1,000 | 1,500 | 1,500 |
| 116 | 82 | 150 | 6202002 | JURY AND WITNESS FEES | 50 | 100 | 100 |
| 1,000 | 0 | 1,100 | 6202101 | COMPUTER SOFTWARE, UPGRADES, | 1,500 | 1,300 | 1,300 |
| 1,871 | 1,731 | 1,750 | 6206002 | CONFERENCES, MEETINGS | 1,200 | 1,750 | 1,750 |
| 0 | 0 | 0 | 6206004 | RECRUITMENT/RELOCATION | 0 | 0 | 0 |
| 70 | 135 | 150 | 6206005 | MEMBERSHIP AND DUES | 150 | 150 | 150 |
| 85 | 0 | 100 | 6206006 | BOOKS AND PERIODICALS | 100 | 150 | 150 |
| 0 | 0 | 3,750 | 6210001 | BUILDING MAINTENANCE | 3,750 | 500 | 500 |
| 1,989 | 1,707 | 2,000 | 6211020 | MAINTENANCE/LEASE-OFFICE EQUI | 2,000 | 2,100 | 2,100 |
| 611 | 1,037 | 1,200 | 6229001 | OTHER SUPPLIES | 1,300 | 2,200 | 2,200 |
| 8,220 | 5,894 | 11,700 | TOTAL MATERIALS & SERVICES | | 11,050 | 9,750 | 9,750 |
| 85,810 | 87,752 | 97,318 | TOTAL EXPENDITURES | | 91,873 | 92,947 | 92,947 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
111-038-CITY ATTORNEY**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|----------------------|----------------------|----------------------|---------|----------------------------|--------------------|--------------------|-----------------------|
| CITY ATTORNEY | | | | | | | |
| MATERIALS & SERVICES | | | | | | | |
| 132,012 | 128,923 | 156,384 | 6201152 | LEGAL SERVICES | 150,000 | 140,798 | 140,798 |
| 0 | 0 | 4,700 | 6206006 | BOOKS AND PERIODICALS | 2,000 | 2,000 | 2,000 |
| 2,987 | 5,513 | 3,000 | 6229001 | OTHER SUPPLIES | 4,000 | 4,000 | 4,000 |
| 134,999 | 134,436 | 164,084 | | TOTAL MATERIALS & SERVICES | 156,000 | 146,798 | 146,798 |
| 134,999 | 134,436 | 164,084 | | TOTAL EXPENDITURES | 156,000 | 146,798 | 146,798 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
111-041-PLANNING**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|----------------------|----------------------|----------------------|---------|--------------------------------|--------------------|--------------------|-----------------------|
| PLANNING | | | | | | | |
| PERSONAL SERVICES | | | | | | | |
| 215,789 | 188,622 | 227,300 | 6101100 | REGULAR FULL TIME SALARY | 229,293 | 258,653 | 258,653 |
| 0 | 0 | 2,640 | 6102001 | PART TIME & SEASONAL SALARY | 2,474 | 2,640 | 2,640 |
| 3,187 | 1,954 | 2,000 | 6103012 | OVERTIME | 1,422 | 2,000 | 2,000 |
| 16,512 | 14,103 | 17,743 | 6105011 | FICA/MEDICARE | 17,331 | 20,141 | 20,141 |
| 828 | 779 | 1,153 | 6105012 | WORKMEN'S COMP | 1,720 | 2,042 | 2,042 |
| 60,090 | 55,521 | 68,486 | 6106011 | MEDICAL & DENTAL INSURANCE | 59,766 | 62,762 | 62,762 |
| 391 | 346 | 423 | 6106012 | LIFE INSURANCE | 372 | 382 | 382 |
| 881 | 746 | 969 | 6106013 | LONG-TERM DISABILITY INS. | 843 | 1,044 | 1,044 |
| 24,144 | 26,912 | 23,407 | 6106014 | RETIREMENT | 19,536 | 25,731 | 25,731 |
| 321,821 | 288,982 | 344,121 | | TOTAL PERSONAL SERVICES | 332,757 | 375,395 | 375,395 |
| MATERIALS & SERVICES | | | | | | | |
| 0 | 0 | 12,000 | 6201119 | CONTRACTED SERVICES | 0 | 0 | 0 |
| 545 | 0 | 500 | 6201131 | APPEALS TRANSCRIPTION | 0 | 0 | 0 |
| 0 | 0 | 0 | 6201159 | OTHER CONSULTANTS | 0 | 5,000 | 5,000 |
| 0 | 0 | 30,000 | 6202101 | COMPUTER SOFTWARE, UPGRADES, | 0 | 0 | 0 |
| 2,306 | 1,635 | 1,500 | 6203020 | TELEPHONE | 2,000 | 2,000 | 2,000 |
| 4,224 | 6,610 | 5,000 | 6205002 | ADVERTISING & PROMOTION | 3,500 | 10,600 | 10,600 |
| 220 | 82 | 250 | 6205003 | PRINTING | 1,500 | 2,250 | 2,250 |
| 0 | 0 | 1,000 | 6205011 | CITIZEN'S INVOLVEMENT PROGRA | 0 | 1,000 | 1,000 |
| 280 | 750 | 2,500 | 6206001 | TRAINING | 750 | 1,000 | 1,000 |
| 3,739 | 526 | 2,500 | 6206002 | CONFERENCES, MEETINGS | 4,000 | 3,000 | 3,000 |
| 1,002 | 380 | 2,500 | 6206003 | TRAVEL, SUBSISTENCE | 2,500 | 2,500 | 2,500 |
| 922 | 9,250 | 0 | 6206004 | RECRUITMENT/RELOCATION | 5,130 | 0 | 0 |
| 737 | 645 | 1,000 | 6206005 | MEMBERSHIP AND DUES | 1,000 | 1,000 | 1,000 |
| 688 | 477 | 500 | 6206006 | BOOKS AND PERIODICALS | 600 | 500 | 500 |
| 0 | 0 | 0 | 6209001 | POSTAGE, SHIPPING, METER LEASE | 3,655 | 0 | 0 |
| 2,827 | 2,255 | 3,000 | 6211020 | MAINTENANCE/LEASE-OFFICE EQUI | 5,000 | 5,000 | 5,000 |
| 0 | 216 | 100 | 6221001 | GASOLINE, FUEL, OILS | 550 | 500 | 500 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
111-041-PLANNING**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|----------------------|----------------------|----------------------|------------------------------------|------------------------|--------------------|--------------------|-----------------------|
| 0 | 0 | 0 | 6221010 VEHICLE REPAIR PARTS | 0 | 0 | 0 | 0 |
| 0 | 424 | 278 | 6221013 VEHICLE REPAIR & OPERATION | 1,547 | 1,690 | 1,690 | 1,690 |
| 0 | 0 | 0 | 6221020 GIS ALLOCATION | 0 | 3,500 | 3,500 | 3,500 |
| 321 | 0 | 500 | 6225001 CODE ENFORCEMENT EXPENSE | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 6225003 MEASURE 37 | 0 | 0 | 0 | 0 |
| 4,519 | 11,033 | 3,500 | 6229001 OTHER SUPPLIES | 6,000 | 2,500 | 2,500 | 2,500 |
| 22,331 | 34,283 | 66,628 | TOTAL MATERIALS & SERVICES | 37,732 | 42,040 | 42,040 | 42,040 |
| CAPITAL OUTLAY | | | | | | | |
| 3,172 | 0 | 0 | 6320001 OFFICE EQUIPMENT | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 6320501 OFFICE FURNISHINGS | 0 | 0 | 0 | 0 |
| 3,172 | 0 | 0 | TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| 347,324 | 323,266 | 410,749 | TOTAL EXPENDITURES | 370,489 | 417,435 | 417,435 | 417,435 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
111-042-BUILDING INSPECTION**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|----------------------------|----------------------|----------------------|----------------------------|-------------------------------|--------------------|--------------------|-----------------------|
| BUILDING INSPECTION | | | | | | | |
| PERSONAL SERVICES | | | | | | | |
| 56,428 | 82,577 | 54,825 | 6101100 | REGULAR FULL TIME SALARY | 55,154 | 61,109 | 61,109 |
| 0 | 0 | 2,640 | 6102001 | PART TIME & SEASONAL SALARY | 0 | 2,640 | 2,640 |
| 83 | 0 | 0 | 6103012 | OVERTIME | 91 | 0 | 0 |
| 4,214 | 6,154 | 4,397 | 6105011 | FICA/MEDICARE | 4,082 | 4,877 | 4,877 |
| 167 | 236 | 213 | 6105012 | WORKMEN'S COMP | 148 | 215 | 215 |
| 13,999 | 19,073 | 22,025 | 6106011 | MEDICAL & DENTAL INSURANCE | 15,809 | 15,808 | 15,808 |
| 105 | 187 | 200 | 6106012 | LIFE INSURANCE | 105 | 97 | 97 |
| 226 | 336 | 234 | 6106013 | LONG-TERM DISABILITY INS. | 222 | 250 | 250 |
| 7,139 | 10,452 | 5,921 | 6106014 | RETIREMENT | 5,871 | 6,600 | 6,600 |
| 82,360 | 119,014 | 90,455 | TOTAL PERSONAL SERVICES | | 81,482 | 91,596 | 91,596 |
| MATERIALS & SERVICES | | | | | | | |
| 286,394 | 157,130 | 149,250 | 6201119 | CONTRACTED SERVICES | 99,375 | 103,500 | 103,500 |
| 20,863 | 13,985 | 10,500 | 6202006 | STATE SURCHARGE/PERMITS | 8,500 | 8,500 | 8,500 |
| 0 | 102 | 200 | 6203020 | TELEPHONE | 200 | 200 | 200 |
| 136 | 0 | 0 | 6206004 | RECRUITMENT/RELOCATION | 0 | 0 | 0 |
| 30 | 0 | 100 | 6206005 | MEMBERSHIP AND DUES | 100 | 100 | 100 |
| 0 | 0 | 500 | 6206006 | BOOKS AND PERIODICALS | 250 | 500 | 500 |
| 2,065 | 1,400 | 1,500 | 6211020 | MAINTENANCE/LEASE-OFFICE EQUI | 1,100 | 1,500 | 1,500 |
| 39 | 193 | 500 | 6229001 | OTHER SUPPLIES | 200 | 500 | 500 |
| 309,527 | 172,810 | 162,550 | TOTAL MATERIALS & SERVICES | | 109,725 | 114,800 | 114,800 |
| 391,887 | 291,824 | 253,005 | TOTAL EXPENDITURES | | 191,207 | 206,396 | 206,396 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
111-064-RECREATION DEPT**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 | |
|---------------------------------|------------------------------|------------------------------|-------------------------|--------------------------------|----------------------------|----------------------------|-------------------------------|---------|
| RECREATION DEPT | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| 232,282 | 239,197 | 218,837 | 6101100 | REGULAR FULL TIME SALARY | 246,704 | 245,352 | 245,352 | 245,352 |
| 229,822 | 290,500 | 311,215 | 6102001 | PART TIME & SEASONAL SALARY | 303,630 | 348,320 | 348,320 | 348,320 |
| 1,834 | 2,958 | 2,000 | 6103012 | OVERTIME | 2,040 | 1,000 | 1,000 | 1,000 |
| 34,649 | 39,307 | 40,776 | 6105011 | FICA/MEDICARE | 41,677 | 45,569 | 45,569 | 45,569 |
| 14,303 | 6,498 | 6,235 | 6105012 | WORKMEN'S COMP | 5,796 | 6,194 | 6,194 | 6,194 |
| 111 | 0 | 1,000 | 6105013 | UNEMPLOYMENT RE-IMBURSEMEN | 0 | 1,000 | 1,000 | 1,000 |
| 75,876 | 88,829 | 113,604 | 6106011 | MEDICAL & DENTAL INSURANCE | 102,080 | 114,637 | 114,637 | 114,637 |
| 639 | 815 | 856 | 6106012 | LIFE INSURANCE | 795 | 945 | 945 | 945 |
| 1,321 | 1,285 | 1,550 | 6106013 | LONG-TERM DISABILITY INS. | 1,585 | 1,662 | 1,662 | 1,662 |
| 44,764 | 57,109 | 43,006 | 6106014 | RETIREMENT | 48,591 | 46,380 | 46,380 | 46,380 |
| 635,601 | 726,499 | 739,079 | TOTAL PERSONAL SERVICES | | 752,898 | 811,059 | 811,059 | 811,059 |
| MATERIALS & SERVICES | | | | | | | | |
| 17,624 | 6,381 | 19,200 | 6201119 | CONTRACTED SERVICES ** | 17,000 | 16,000 | 16,000 | 16,000 |
| 3,246 | 100 | 3,700 | 6202101 | COMPUTER SOFTWARE, UPGRADES, | 3,500 | 3,900 | 3,900 | 3,900 |
| 32,536 | 39,687 | 35,500 | 6203001 | ELECTRIC POWER ** | 40,600 | 43,645 | 43,645 | 43,645 |
| 44,020 | 46,673 | 47,500 | 6203010 | NATURAL GAS ** | 39,600 | 46,800 | 46,800 | 46,800 |
| 6,448 | 7,649 | 6,900 | 6203020 | TELEPHONE | 8,000 | 8,000 | 8,000 | 8,000 |
| 0 | 5,337 | 9,200 | 6205002 | ADVERTISING & PROMOTION | 8,900 | 7,600 | 7,600 | 7,600 |
| 5,441 | 1,811 | 3,300 | 6205003 | PRINTING | 2,000 | 2,500 | 2,500 | 2,500 |
| 5,855 | 2,454 | 5,200 | 6206002 | CONFERENCES, MEETINGS | 4,000 | 3,900 | 3,900 | 3,900 |
| 6,552 | 3,479 | 1,500 | 6206004 | RECRUITMENT/RELOCATION | 3,300 | 1,500 | 1,500 | 1,500 |
| 0 | 425 | 400 | 6206005 | MEMBERSHIP AND DUES | 400 | 400 | 400 | 400 |
| 118 | 136 | 300 | 6206006 | BOOKS AND PERIODICALS | 650 | 292 | 292 | 292 |
| 210 | 228 | 250 | 6206007 | SAFETY | 250 | 250 | 250 | 250 |
| 913 | 1,827 | 1,500 | 6209030 | UNIFORMS & CLOTHING | 1,000 | 1,450 | 1,450 | 1,450 |
| 40,907 | 32,043 | 63,700 | 6210001 | BUILDING MAINTENANCE ** | 60,000 | 47,370 | 47,370 | 47,370 |
| 2,609 | 3,045 | 3,400 | 6211020 | MAINTENANCE/LEASE-OFFICE EQUI | 3,500 | 3,500 | 3,500 | 3,500 |
| 7,982 | 10,343 | 5,600 | 6211030 | SWIMMING POOL MAINTENANCE | 9,000 | 8,640 | 8,640 | 8,640 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
111-064-RECREATION DEPT**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|----------------------|----------------------|----------------------|-------------------------------------|------------------------|--------------------|--------------------|-----------------------|
| 847 | 1,245 | 1,000 | 6221001 GASOLINE, FUEL, OILS | 2,000 | 2,300 | 2,300 | 2,300 |
| 38 | 0 | 0 | 6221010 VEHICLE REPAIR PARTS | 0 | 0 | 0 | 0 |
| 0 | 624 | 895 | 6221013 VEHICLE REPAIR & OPERATION | 264 | 288 | 288 | 288 |
| 4,757 | 5,819 | 8,800 | 6222010 CHEMICALS | 5,000 | 7,468 | 7,468 | 7,468 |
| 14,252 | 9,304 | 6,400 | 6229001 OTHER SUPPLIES | 8,000 | 7,300 | 7,300 | 7,300 |
| 13,604 | 3,875 | 3,000 | 6229003 CONCESSION SUPPLIES | 2,800 | 3,062 | 3,062 | 3,062 |
| 23,586 | 36,362 | 26,300 | 6240001 SPECIAL RECREATION PROGRAMS | 39,000 | 33,300 | 33,300 | 33,300 |
| 16,221 | 19,024 | 20,000 | 6240002 AFTER SCHOOL PROGRAM | 21,000 | 20,000 | 20,000 | 20,000 |
| 247,765 | 237,872 | 273,545 | TOTAL MATERIALS & SERVICES | 279,764 | 269,465 | 269,465 | 269,465 |
| CAPITAL OUTLAY | | | | | | | |
| 12,315 | 4,725 | 4,000 | 6320201 OTHER EQUIPMENT | 0 | 18,050 | 18,050 | 18,050 |
| 140,558 | 19,931 | 0 | 6330205 COMMUNITY CENTER IMPROVEME | 0 | 0 | 0 | 0 |
| 152,872 | 24,656 | 4,000 | TOTAL CAPITAL OUTLAY | 0 | 18,050 | 18,050 | 18,050 |
| 1,036,239 | 989,027 | 1,016,624 | TOTAL EXPENDITURES | 1,032,662 | 1,098,574 | 1,098,574 | 1,098,574 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
111-066-VEHICLE MAINTENANCE (GF)**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|---------------------------------|----------------------|----------------------|----------------------------|------------------------------|--------------------|-----------------------|
| VEHICLE MAINTENANCE (GF) | | | | | | |
| PERSONAL SERVICES | | | | | | |
| 42,052 | 46,695 | 0 | 6101100 | REGULAR FULL TIME SALARY | 0 | 0 |
| 8,047 | 14,067 | 0 | 6102001 | PART TIME & SEASONAL SALARY | 0 | 0 |
| 61 | 665 | 0 | 6103012 | OVERTIME | 0 | 0 |
| 3,681 | 4,557 | 0 | 6105011 | FICA/MEDICARE | 0 | 0 |
| 1,745 | 1,642 | 0 | 6105012 | WORKMEN'S COMP | 0 | 0 |
| 15,295 | 16,224 | 0 | 6106011 | MEDICAL & DENTAL INSURANCE | 0 | 0 |
| 75 | 87 | 0 | 6106012 | LIFE INSURANCE | 0 | 0 |
| 178 | 183 | 0 | 6106013 | LONG-TERM DISABILITY INS. | 0 | 0 |
| 6,300 | 6,025 | 0 | 6106014 | RETIREMENT | 0 | 0 |
| 77,433 | 90,145 | 0 | TOTAL PERSONAL SERVICES | | 0 | 0 |
| MATERIALS & SERVICES | | | | | | |
| 389 | 8,403 | 0 | 6202101 | COMPUTER SOFTWARE, UPGRADES, | 0 | 0 |
| 6,295 | 6,759 | 0 | 6203001 | ELECTRIC POWER | 0 | 0 |
| 632 | 959 | 0 | 6203010 | NATURAL GAS | 0 | 0 |
| 383 | 368 | 0 | 6203020 | TELEPHONE | 0 | 0 |
| 0 | 1,461 | 0 | 6206001 | TRAINING | 0 | 0 |
| 541 | 518 | 0 | 6206007 | SAFETY | 0 | 0 |
| 1,031 | 951 | 0 | 6209030 | UNIFORMS & CLOTHING | 0 | 0 |
| 2,039 | 2,694 | 0 | 6210001 | BUILDING MAINTENANCE | 0 | 0 |
| 2,143 | 3,452 | 0 | 6221001 | GASOLINE, FUEL, OILS | 0 | 0 |
| -7,922 | -58,912 | 0 | 6221010 | VEHICLE REPAIR PARTS | 0 | 0 |
| 1,504 | 1,312 | 0 | 6229001 | OTHER SUPPLIES | 0 | 0 |
| 7,035 | -32,036 | 0 | TOTAL MATERIALS & SERVICES | | 0 | 0 |
| CAPITAL OUTLAY | | | | | | |
| 8,512 | 0 | 0 | 6320201 | OTHER EQUIPMENT | 0 | 0 |
| 8,512 | 0 | 0 | TOTAL CAPITAL OUTLAY | | 0 | 0 |
| 92,980 | 58,109 | 0 | TOTAL EXPENDITURES | | 0 | 0 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
111-091-GENERAL FUND NON-DEPARTMENTAL**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------------------|----------------------|----------------------|---------|--------------------------------|--------------------|--------------------|-----------------------|
| GENERAL FUND NON-DEPARTMENTAL | | | | | | | |
| PERSONAL SERVICES | | | | | | | |
| 33,068 | 9,182 | 0 | 6101100 | REGULAR FULL TIME SALARY | 0 | 0 | 0 |
| 0 | 12,278 | 16,641 | 6102001 | PART TIME & SEASONAL SALARY | 15,065 | 19,969 | 19,969 |
| 2,248 | 4,956 | 0 | 6105001 | PAYROLL TAX, INS. & BENEFITS | 5,000 | 0 | 0 |
| 2,503 | 1,642 | 1,273 | 6105011 | FICA/MEDICARE | 1,123 | 3,364 | 3,364 |
| -37,058 | 8,992 | 62 | 6105012 | WORKMEN'S COMP | 7,800 | 8,324 | 8,324 |
| 19,364 | 12,942 | 0 | 6105013 | UNEMPLOYMENT RE-IMBURSEMEN | 16,000 | 16,000 | 16,000 |
| 3,095 | -1,086 | 6,486 | 6106011 | MEDICAL & DENTAL INSURANCE | 0 | 0 | 0 |
| 44 | 6 | 93 | 6106012 | LIFE INSURANCE | 60 | 84 | 84 |
| 111 | 16 | 71 | 6106013 | LONG-TERM DISABILITY INS. | 54 | 84 | 84 |
| 2,798 | 1,058 | 1,564 | 6106014 | RETIREMENT | 0 | 1,877 | 1,877 |
| 26,173 | 49,986 | 26,190 | | TOTAL PERSONAL SERVICES | 45,102 | 49,702 | 49,702 |
| MATERIALS & SERVICES | | | | | | | |
| 38,332 | 46,676 | 34,000 | 6201119 | CONTRACTED SERVICES | 55,000 | 26,000 | 26,000 |
| -890 | 0 | 0 | 6201152 | LEGAL SERVICES | 0 | 0 | 0 |
| 9,234 | 0 | 0 | 6201154 | ENGINEERING (GIS) | 0 | 0 | 0 |
| 1,062 | 0 | 1,500 | 6201159 | OTHER CONSULTANTS | 1,500 | 0 | 0 |
| 4,877 | 11,043 | 11,000 | 6202001 | FILING AND RECORDING FEES | 10,500 | 11,000 | 11,000 |
| 0 | 0 | 0 | 6202004 | REAL PROPERTY TAXES | 0 | 0 | 0 |
| 0 | 0 | 1,500 | 6202005 | ELECTION COSTS | 4,647 | 1,500 | 1,500 |
| 28,482 | 53,963 | 0 | 6202101 | COMPUTER SOFTWARE, UPGRADES, | 0 | 0 | 0 |
| 0 | 0 | 0 | 6203001 | ELECTRIC POWER | 117 | 0 | 0 |
| 46,916 | 78,336 | 0 | 6203020 | TELEPHONE | 0 | 0 | 0 |
| 721 | 0 | 0 | 6205001 | LEGAL NOTICES | 270 | 300 | 300 |
| 50 | 1,010 | 0 | 6205003 | PRINTING | 0 | 0 | 0 |
| 308 | 2,446 | 500 | 6206001 | TRAINING | 506 | 500 | 500 |
| 0 | 1,319 | 0 | 6206002 | CONFERENCES, MEETINGS | 0 | 0 | 0 |
| 11,382 | 13,842 | 14,747 | 6206005 | MEMBERSHIP AND DUES | 15,000 | 14,249 | 14,249 |
| 34,544 | 34,747 | 45,000 | 6209001 | POSTAGE, SHIPPING, METER LEASE | 40,000 | 40,000 | 40,000 |
| 10,673 | 4,246 | 10,000 | 6209010 | INSURANCE AND BONDS | 8,659 | 10,000 | 10,000 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
111-091-GENERAL FUND NON-DEPARTMENTAL**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------------|------------------------------|------------------------------|---------------------------------------|--------------------------------|----------------------------|----------------------------|-------------------------------|
| 0 | 0 | 0 | 6209011 INSURANCE CREDIT | 0 | -29,090 | -29,090 | -29,090 |
| 15,734 | 17,493 | 5,800 | 6211020 MAINTENANCE/LEASE-OFFICE EQUI | 5,000 | 5,800 | 5,800 | 5,800 |
| 4,974 | 2,337 | 3,000 | 6220001 STATIONERY SUPPLIES | 2,000 | 3,000 | 3,000 | 3,000 |
| 16,184 | 14,451 | 19,000 | 6229001 OTHER SUPPLIES | 13,000 | 16,000 | 16,000 | 16,000 |
| 12,320 | 12,868 | 19,500 | 6230001 FIREWORKS | 19,068 | 19,000 | 19,000 | 19,000 |
| 500 | 3,366 | 26,000 | 6231095 SUSTAINABILITY PROGRAM | 30,500 | 11,500 | 11,500 | 11,500 |
| 15,043 | 1,177 | 18,700 | 6231096 LOCAL BUS PROGRAM | 19,000 | 24,000 | 24,000 | 24,000 |
| 5,000 | 5,698 | 10,000 | 6231097 ECONOMIC DEVELOPMENT | 132 | 0 | 0 | 0 |
| 0 | 2,374 | 0 | 6231098 EDUCATIONAL PARTNERSHIPS | 5,000 | 5,000 | 5,000 | 5,000 |
| 54,551 | 0 | 0 | 6231099 ANIMAL CONTROL CONTRACT | 0 | 0 | 0 | 0 |
| 41,000 | 59,000 | 65,000 | 6231199 CONTRIBUTION OUTSIDE AGENCIES | 61,000 | 44,000 | 44,000 | 44,000 |
| 7,805 | 10,201 | 33,800 | 6231215 EMERGENCY SERVICES PROGRAM | 25,000 | 29,000 | 29,000 | 29,000 |
| 4,196 | 3,125 | 5,500 | 6260001 EMPLOYEE ASSISTANCE/WELLNESS | 3,000 | 5,000 | 5,000 | 5,000 |
| 362,999 | 379,718 | 324,547 | TOTAL MATERIALS & SERVICES | 318,899 | 236,759 | 236,759 | 236,759 |
| CAPITAL OUTLAY | | | | | | | |
| 1,319 | 14,064 | 5,000 | 6320001 OFFICE EQUIPMENT | 0 | 0 | 0 | 0 |
| 42,491 | 14,622 | 0 | 6320201 OTHER EQUIPMENT | 0 | 0 | 0 | 0 |
| 0 | 200,166 | 0 | 6340401 LAND PURCHASED | 0 | 0 | 0 | 0 |
| 43,810 | 228,852 | 5,000 | TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| TRANSFERS | | | | | | | |
| 30,000 | 45,000 | 50,000 | 6601120 TRANSFER TO LINCOLN SQ CENTER | 50,000 | 50,000 | 50,000 | 50,000 |
| 0 | 0 | 11,747 | 6601130 TRANSFER INTERNAL SERVICE FUN | 11,747 | 0 | 0 | 0 |
| 0 | 53,000 | 0 | 6601261 TRF CITY BLDG FACILITIES FUND | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 6601469 TRF UNBONDED ASSESS FUND | 0 | 0 | 0 | 0 |
| 2,190,000 | 2,600,000 | 2,550,000 | 6602151 TRANSFER TO PS/POLICE FUND | 2,550,000 | 2,915,000 | 2,915,000 | 2,915,000 |
| 600,000 | 500,000 | 625,000 | 6602152 TRANSFER TO PS/DISPATCH FUND | 625,000 | 660,000 | 660,000 | 660,000 |
| 15,000 | 5,000 | 0 | 6602651 TRANSFER TO GOVERNMENT ACCE | 0 | 0 | 0 | 0 |
| 2,835,000 | 3,203,000 | 3,236,747 | TOTAL TRANSFERS | 3,236,747 | 3,625,000 | 3,625,000 | 3,625,000 |
| 3,267,981 | 3,861,556 | 3,592,484 | TOTAL EXPENDITURES | 3,600,748 | 3,911,461 | 3,911,461 | 3,911,461 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
111-091-GENERAL FUND NON-DEPARTMENTAL**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 | |
|--------------------------|----------------------|----------------------|---------|----------------------------------|--------------------|--------------------|-----------------------|------------------|
| CONTINGENCY/FUND BALANCE | | | | | | | | |
| 0 | 0 | 1,200,000 | 6780001 | APPROPRIATED FB - CONTINGENCY | 0 | 1,400,000 | 1,400,000 | 1,400,000 |
| 2,940,880 | 2,998,906 | 1,305,492 | 6800502 | UNAPPROPRIATED FUND BALANCE | 2,931,725 | 1,141,481 | 1,141,481 | 1,141,481 |
| 2,940,880 | 2,998,906 | 2,505,492 | | TOTAL CONTINGENCY/FUND BALANCE | 2,931,725 | 2,541,481 | 2,541,481 | 2,541,481 |
| 2,940,880 | 2,998,906 | 2,505,492 | | TOTAL ENDING FUND BALANCE | 2,931,725 | 2,541,481 | 2,541,481 | 2,541,481 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
OUTSIDE AGENCY REQUESTS**

Thursday, September 02, 2010

| Agency | FY03-04 Funding | FY04-05 Funding | FY05-06 Funding | FY06-07 Funding | FY07-08 Funding | FY08-09 Funding | FY09-10 Funding | FY10-11 Requested | FY10-11 Approved | FY10-11 Adopted |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|---------------------|--------------------|
| Adults Supporting Kids | | | | | 500 | 1,000 | 500 | 500 | 500 | 500 |
| Angels Anonymous | | | | | | 5,000 | 5,060 | 2,750 | 2,750 | 2,500 |
| Backpack Program | | | | | | 2,500 | 2,750 | 0 | 0 | 2,500 |
| Faith Community Svcs, Siletz House | | | | | | | | 1,000 | 1,000 | 300 |
| Glass Float Donation | | | 500 | 500 | 500 | 500 | 510 | 500 | 500 | 500 |
| Lincoln City Food Pantry | 14,500 | 14,500 | 10,000 | 10,000 | 10,000 | 15,500 | 11,250 | 10,000 | 10,000 | 10,000 |
| Lincoln County Animal Shelter | | | | | | | 1,500 | 0 | 0 | 0 |
| Lincoln County Children's Advocacy Ctr | | | | | | 5,000 | 3,500 | 5,000 | 5,000 | 2,500 |
| Lincoln County Food Share | | | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 2,200 | 2,200 | 2,200 |
| My Sister's Place | 11,500 | 100,500 | 10,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| Olalla Center for Children & Families | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Retired & Senior Volunteers | 2,700 | 2,700 | 25,800 | 2,500 | 2,500 | 2,500 | 2,500 | 2,750 | 2,750 | 2,500 |
| Senior Companion Program | | | | | | | | 0 | 0 | 0 |
| Senior Meals | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Thugz Off Drugz | | | | 500 | 500 | | 1,000 | 500 | 500 | 500 |
| Trueman Recovery Center | 2,000 | 2,000 | | 2,000 | 2,000 | 2,000 | 2,000 | 3,000 | 3,000 | 0 |
| | 38,700 | 127,700 | 59,300 | 40,500 | 41,000 | 59,000 | 55,570 | 48,200 | 48,200 | 44,000 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
120-000-LINCOLN SQ OPERATIONS**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------|----------------------|----------------------|--------------------------------------|------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| INTER-GOVERNMENTAL | | | | | | | |
| 0 | 28,007 | 0 | 4302080 HVAC Grant | 0 | 0 | 0 | 0 |
| 0 | 28,007 | 0 | TOTAL INTER-GOVERNMENTAL | 0 | 0 | 0 | 0 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 178,688 | 180,638 | 190,000 | 4601060 LINCOLN SQ LEASE PAYMENT | 185,000 | 200,000 | 200,000 | 200,000 |
| 0 | 10 | 0 | 4601910 OTHER REVENUE | 10 | 0 | 0 | 0 |
| 25,348 | 25,366 | 26,000 | 4601950 LINC SQ REIMBURSEMENT-TENANT | 26,000 | 27,000 | 27,000 | 27,000 |
| 849 | 1,280 | 1,000 | 4610001 INTEREST ALLOCATED | 300 | 500 | 500 | 500 |
| 17,484 | 18,383 | 19,328 | 4699830 REIMBURSEMENT FROM URBAN RE | 19,328 | 19,908 | 19,908 | 19,908 |
| 222,369 | 225,677 | 236,328 | TOTAL MISCELLANEOUS REVENUE | 230,638 | 247,408 | 247,408 | 247,408 |
| TRANSFERS IN | | | | | | | |
| 21,460 | 20,000 | 20,600 | 4701822 TRANSFER FROM VCB FUND | 20,600 | 21,218 | 21,218 | 21,218 |
| 30,000 | 45,000 | 50,000 | 4702111 TRANSFER FROM GENERAL FUND | 50,000 | 50,000 | 50,000 | 50,000 |
| 15,007 | 15,757 | 16,230 | 4702220 TRANSFER FROM STREET FUND | 16,230 | 16,717 | 16,717 | 16,717 |
| 15,007 | 15,757 | 16,230 | 4702770 TRANSFER FROM WATER FUND | 16,230 | 16,717 | 16,717 | 16,717 |
| 15,007 | 15,757 | 16,230 | 4702780 TRANSFER FROM SEWER FUND | 16,230 | 16,717 | 16,717 | 16,717 |
| 96,481 | 112,271 | 119,290 | TOTAL TRANSFERS IN | 119,290 | 121,369 | 121,369 | 121,369 |
| BEGINNING FUND BALANCE | | | | | | | |
| 4,907 | 19,757 | 37,784 | 4890010 BEGINNING BALANCE | 37,816 | 47,217 | 47,217 | 47,217 |
| 4,907 | 19,757 | 37,784 | TOTAL BEGINNING FUND BALANCE | 37,816 | 47,217 | 47,217 | 47,217 |
| 323,757 | 385,712 | 393,402 | TOTAL RESOURCES | 387,744 | 415,994 | 415,994 | 415,994 |
| PERSONAL SERVICES | | | | | | | |
| 74,804 | 81,306 | 88,051 | 6101100 REGULAR FULL TIME SALARY | 86,799 | 91,385 | 91,385 | 91,385 |
| 614 | 0 | 0 | 6102001 PART TIME & SEASONAL SALARY | 0 | 0 | 0 | 0 |
| 3,475 | 3,544 | 3,000 | 6103012 OVERTIME | 3,028 | 3,000 | 3,000 | 3,000 |
| 5,568 | 6,054 | 6,966 | 6105011 FICA/MEDICARE | 6,431 | 7,221 | 7,221 | 7,221 |
| 2,525 | 2,829 | 3,269 | 6105012 WORKMEN'S COMP | 2,928 | 3,094 | 3,094 | 3,094 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
120-000-LINCOLN SQ OPERATIONS**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 | |
|----------------------|----------------------|----------------------|---------|-------------------------------|--------------------|--------------------|-----------------------|----------------|
| 30,242 | 31,849 | 36,652 | 6106011 | MEDICAL & DENTAL INSURANCE | 36,520 | 37,664 | 37,664 | 37,664 |
| 154 | 175 | 186 | 6106012 | LIFE INSURANCE | 170 | 168 | 168 | 168 |
| 320 | 325 | 376 | 6106013 | LONG-TERM DISABILITY INS. | 330 | 368 | 368 | 368 |
| 10,065 | 10,683 | 9,834 | 6106014 | RETIREMENT | 9,639 | 10,193 | 10,193 | 10,193 |
| 127,766 | 136,764 | 148,334 | | TOTAL PERSONAL SERVICES | 145,845 | 153,093 | 153,093 | 153,093 |
| MATERIALS & SERVICES | | | | | | | | |
| 18,409 | 18,805 | 20,000 | 6201119 | CONTRACTED SERVICES | 20,000 | 20,000 | 20,000 | 20,000 |
| 292 | 292 | 400 | 6202099 | MISC. PERMITS | 300 | 300 | 300 | 300 |
| 2,380 | 0 | 0 | 6202101 | COMPUTER SOFTWARE, UPGRADES, | 0 | 0 | 0 | 0 |
| 57,588 | 60,776 | 52,000 | 6203001 | ELECTRIC POWER | 57,000 | 62,000 | 62,000 | 62,000 |
| 8,004 | 15,438 | 12,000 | 6203010 | NATURAL GAS | 12,600 | 12,000 | 12,000 | 12,000 |
| 714 | 714 | 850 | 6203020 | TELEPHONE | 819 | 850 | 850 | 850 |
| 0 | 0 | 0 | 6206002 | CONFERENCES, MEETINGS | 0 | 0 | 0 | 0 |
| 0 | 31 | 0 | 6206004 | RECRUITMENT/RELOCATION | 0 | 0 | 0 | 0 |
| 133 | 252 | 0 | 6206007 | SAFETY | 0 | 0 | 0 | 0 |
| 19,876 | 16,777 | 17,000 | 6209010 | INSURANCE AND BONDS | 16,149 | 17,000 | 17,000 | 17,000 |
| 382 | 79 | 300 | 6209030 | UNIFORMS & CLOTHING | 200 | 200 | 200 | 200 |
| 38,578 | 65,952 | 45,000 | 6210001 | BUILDING MAINTENANCE | 58,000 | 55,000 | 55,000 | 55,000 |
| 24,713 | 25,248 | 26,000 | 6210005 | LINC SQ REIMB MAINT-TENANTS O | 26,211 | 27,000 | 27,000 | 27,000 |
| 837 | 3,239 | 600 | 6221001 | GASOLINE, FUEL, OILS | 200 | 0 | 0 | 0 |
| 455 | 0 | 0 | 6221010 | VEHICLE REPAIR PARTS | 0 | 0 | 0 | 0 |
| 0 | 576 | 502 | 6221013 | VEHICLE REPAIR & OPERATION | 1,203 | 1,314 | 1,314 | 1,314 |
| 1,852 | 2,952 | 3,000 | 6229001 | OTHER SUPPLIES | 2,000 | 3,000 | 3,000 | 3,000 |
| 174,214 | 211,132 | 177,652 | | TOTAL MATERIALS & SERVICES | 194,682 | 198,664 | 198,664 | 198,664 |
| CAPITAL OUTLAY | | | | | | | | |
| 0 | 0 | 0 | 6320201 | OTHER EQUIPMENT | 0 | 8,060 | 8,060 | 8,060 |
| 2,020 | 0 | 64,000 | 6330201 | BUILDING IMPROVEMENTS | 0 | 35,000 | 35,000 | 35,000 |
| 2,020 | 0 | 64,000 | | TOTAL CAPITAL OUTLAY | 0 | 43,060 | 43,060 | 43,060 |
| 303,999 | 347,896 | 389,986 | | TOTAL EXPENDITURES | 340,527 | 394,817 | 394,817 | 394,817 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
120-000-LINCOLN SQ OPERATIONS**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|--|-------------------------------|--------------------|--------------------|-----------------------|
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 0 | 0 | 3,416 | 6780001 | APPROPRIATED FB - CONTINGENCY | 0 | 21,177 | 21,177 |
| 19,758 | 37,816 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 47,217 | 0 | 0 |
| 19,758 | 37,816 | 3,416 | TOTAL CONTINGENCY/FUND BALANCE | | 47,217 | 21,177 | 21,177 |
| 19,758 | 37,816 | 3,416 | TOTAL ENDING FUND BALANCE | | 47,217 | 21,177 | 21,177 |
| <i>14,851</i> | <i>18,059</i> | <i>-34,368</i> | <i>Excess of Resources over Expenditures</i> | | <i>9,401</i> | <i>-26,040</i> | <i>-26,040</i> |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
261-000-FACILITIES CAPITAL FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 | |
|------------------------|----------------------|----------------------|---------|------------------------------|--------------------|--------------------|-----------------------|----------------|
| RESOURCES | | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 0 | 0 | 5,500 | 4601910 | OTHER REVENUE | 0 | 17,325 | 17,325 | 17,325 |
| 0 | 12,751 | 10,000 | 4610001 | INTEREST ALLOCATED | 3,000 | 3,000 | 3,000 | 3,000 |
| 0 | 12,751 | 15,500 | | TOTAL MISCELLANEOUS REVENUE | 3,000 | 20,325 | 20,325 | 20,325 |
| OTHER RESOURCES | | | | | | | | |
| 0 | 1,000,000 | 0 | 4801001 | BOND SALES | 0 | 0 | 0 | 0 |
| 0 | 1,000,000 | 0 | | TOTAL OTHER RESOURCES | 0 | 0 | 0 | 0 |
| TRANSFERS IN | | | | | | | | |
| 0 | 194,176 | 393,940 | 4701230 | TRANSIENT ROOM TAX FUNDS | 413,422 | 416,647 | 416,647 | 416,647 |
| 0 | 53,000 | 0 | 4702111 | TRANSFER FROM GENERAL FUND | 0 | 0 | 0 | 0 |
| 0 | 0 | 350,000 | 4703469 | INTERFUND LOAN | 350,000 | 0 | 0 | 0 |
| 0 | 247,176 | 743,940 | | TOTAL TRANSFERS IN | 763,422 | 416,647 | 416,647 | 416,647 |
| BEGINNING FUND BALANCE | | | | | | | | |
| 0 | 0 | 550,319 | 4890010 | BEGINNING BALANCE | 550,319 | 27,497 | 27,497 | 27,497 |
| 0 | 0 | 550,319 | | TOTAL BEGINNING FUND BALANCE | 550,319 | 27,497 | 27,497 | 27,497 |
| 0 | 1,259,927 | 1,309,759 | | TOTAL RESOURCES | 1,316,741 | 464,469 | 464,469 | 464,469 |
| CAPITAL OUTLAY | | | | | | | | |
| 0 | 284,821 | 250,000 | 6330201 | BUILDING IMPROVEMENTS | 261,962 | 100,000 | 100,000 | 100,000 |
| 0 | 264,508 | 752,435 | 6330207 | LIBRARY IMPROVEMENTS | 744,726 | 0 | 0 | 0 |
| 0 | 135,279 | 35,000 | 6340105 | ARCHITECTS | 27,556 | 0 | 0 | 0 |
| 0 | 0 | 0 | 6340401 | LAND PURCHASED | 0 | 0 | 0 | 0 |
| 0 | 0 | 15,542 | 6370400 | ADDITIONAL CAPITAL RESERVE | 0 | 37,355 | 37,355 | 37,355 |
| 0 | 684,608 | 1,052,977 | | TOTAL CAPITAL OUTLAY | 1,034,244 | 137,355 | 137,355 | 137,355 |
| TRANSFERS | | | | | | | | |
| 0 | 25,000 | 255,000 | 6601329 | TRANSFER TO BOND REDEMPTION | 255,000 | 255,000 | 255,000 | 255,000 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
261-000-FACILITIES CAPITAL FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 | |
|--------------------------|----------------------|----------------------|---------|--|--------------------|--------------------|-----------------------|----------------|
| 0 | 0 | 0 | 6601469 | TRANSFER TO REPAY INTERFUND L | 0 | 72,114 | 72,114 | 72,114 |
| 0 | 25,000 | 255,000 | | TOTAL TRANSFERS | 255,000 | 327,114 | 327,114 | 327,114 |
| 0 | 709,608 | 1,307,977 | | TOTAL EXPENDITURES | 1,289,244 | 464,469 | 464,469 | 464,469 |
| CONTINGENCY/FUND BALANCE | | | | | | | | |
| 0 | 0 | 1,782 | 6780001 | APPROPRIATED FB - CONTINGENCY | 0 | 0 | 0 | 0 |
| 0 | 550,319 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 27,497 | 0 | 0 | 0 |
| 0 | 550,319 | 1,782 | | TOTAL CONTINGENCY/FUND BALANCE | 27,497 | 0 | 0 | 0 |
| 0 | 550,319 | 1,782 | | TOTAL ENDING FUND BALANCE | 27,497 | 0 | 0 | 0 |
| <i>0</i> | <i>550,319</i> | <i>-548,537</i> | | <i>Excess of Resources over Expenditures</i> | <i>-522,822</i> | <i>-27,497</i> | <i>-27,497</i> | <i>-27,497</i> |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
151-000-PUBLIC SAFETY/POLICE FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------|----------------------|----------------------|---------|-------------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| INTER-GOVERNMENTAL | | | | | | | |
| 1,446 | 0 | 89,720 | 4301800 | FEDERAL GRANTS | 124,275 | 0 | 0 |
| 118 | 0 | 0 | 4302080 | OTHER STATE ALLOCATION | 0 | 0 | 0 |
| 12,352 | 12,465 | 10,500 | 4302121 | POLICE GRANTS AND OT REIMBURS | 12,500 | 10,500 | 10,500 |
| 4,865 | 2,791 | 4,500 | 4304301 | OTHER LOCAL GOVERNMENT | 0 | 0 | 0 |
| 18,781 | 15,256 | 104,720 | | TOTAL INTER-GOVERNMENTAL | 136,775 | 10,500 | 10,500 |
| FINES & FORFEITURES | | | | | | | |
| 190 | 50 | 0 | 4501301 | RESTITUTION | 150 | 0 | 0 |
| 190 | 50 | 0 | | TOTAL FINES & FORFEITURES | 150 | 0 | 0 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 23,200 | 21,050 | 14,000 | 4601009 | POLICE IMPOUNDMENT FEE | 9,000 | 9,000 | 9,000 |
| 5,686 | 6,364 | 5,000 | 4601010 | POLICE REPORT FEE | 4,500 | 4,500 | 4,500 |
| 1,859 | 12,082 | 4,000 | 4601910 | OTHER REVENUE | 400 | 400 | 400 |
| 13,693 | 7,526 | 8,000 | 4610001 | INTEREST ALLOCATED | 2,000 | 2,000 | 2,000 |
| 12,478 | 3,231 | 0 | 4650005 | SALE OF EQUIPMENT | 6,150 | 6,000 | 6,000 |
| 1,451 | -4,092 | 0 | 4690010 | INSURANCE CLAIMS/REFUNDS | 13,206 | 0 | 0 |
| 0 | 0 | 0 | 4690501 | DONATIONS, FUNDRAISERS | 0 | 0 | 0 |
| 58,368 | 46,160 | 31,000 | | TOTAL MISCELLANEOUS REVENUE | 35,256 | 21,900 | 21,900 |
| TRANSFERS IN | | | | | | | |
| 2,190,000 | 2,600,000 | 2,550,000 | 4701111 | GENERAL FUND | 2,550,000 | 2,915,000 | 2,915,000 |
| 434,783 | 435,660 | 393,941 | 4701230 | TRANSIENT ROOM TAX FUNDS | 413,422 | 416,647 | 416,647 |
| 0 | 140,057 | 179,151 | 4702230 | TRANSIENT ROOM TAX FUNDS 08 B | 187,918 | 189,636 | 189,636 |
| 2,624,783 | 3,175,717 | 3,123,092 | | TOTAL TRANSFERS IN | 3,151,340 | 3,521,283 | 3,521,283 |
| BEGINNING FUND BALANCE | | | | | | | |
| 331,752 | 193,391 | 260,956 | 4890010 | BEGINNING BALANCE | 326,656 | 211,499 | 211,499 |
| 331,752 | 193,391 | 260,956 | | TOTAL BEGINNING FUND BALANCE | 326,656 | 211,499 | 211,499 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
151-000-PUBLIC SAFETY/POLICE FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|----------------------|----------------------|----------------------|--------------------------------------|------------------------|--------------------|--------------------|-----------------------|
| 3,033,873 | 3,430,574 | 3,519,768 | TOTAL RESOURCES | 3,650,177 | 3,765,182 | 3,765,182 | 3,765,182 |
| PERSONAL SERVICES | | | | | | | |
| 1,359,658 | 1,582,100 | 1,722,458 | 6101100 REGULAR FULL TIME SALARY | 1,718,140 | 1,830,337 | 1,830,337 | 1,830,337 |
| 31,023 | 37,702 | 4,000 | 6102001 PART TIME & SEASONAL SALARY | 2,608 | 0 | 0 | 0 |
| 137,505 | 129,887 | 125,000 | 6103012 OVERTIME | 125,000 | 140,000 | 140,000 | 140,000 |
| 117,218 | 130,287 | 145,922 | 6105011 FICA/MEDICARE | 138,820 | 155,016 | 155,016 | 155,016 |
| 57,873 | 56,147 | 85,964 | 6105012 WORKMEN'S COMP | 64,481 | 83,569 | 83,569 | 83,569 |
| 384,643 | 375,962 | 456,695 | 6106011 MEDICAL & DENTAL INSURANCE | 467,175 | 498,113 | 498,113 | 498,113 |
| 2,327 | 2,450 | 2,618 | 6106012 LIFE INSURANCE | 2,292 | 2,347 | 2,347 | 2,347 |
| 5,201 | 6,089 | 7,354 | 6106013 LONG-TERM DISABILITY INS. | 6,277 | 7,307 | 7,307 | 7,307 |
| 201,337 | 227,233 | 198,488 | 6106014 RETIREMENT | 199,254 | 211,344 | 211,344 | 211,344 |
| 1,306 | 5,412 | 6,190 | 6106015 DEFERRED COMPENSATION | 5,761 | 6,000 | 6,000 | 6,000 |
| 43,593 | 0 | 56,000 | 6107011 PAID VACATION POLICE | 50,000 | 56,000 | 56,000 | 56,000 |
| 2,341,685 | 2,553,268 | 2,810,689 | TOTAL PERSONAL SERVICES | 2,779,808 | 2,990,033 | 2,990,033 | 2,990,033 |
| MATERIALS & SERVICES | | | | | | | |
| 16,528 | 16,873 | 10,000 | 6201119 CONTRACTED SERVICES | 4,500 | 10,000 | 10,000 | 10,000 |
| 2,055 | 2,541 | 2,750 | 6201152 LEGAL SERVICES | 1,000 | 26,000 | 26,000 | 26,000 |
| 2,500 | 2,500 | 2,750 | 6201154 SERT | 2,750 | 2,750 | 2,750 | 2,750 |
| 2,321 | 1,823 | 5,000 | 6202101 COMPUTER SOFTWARE, UPGRADES, | 5,500 | 5,000 | 5,000 | 5,000 |
| 12,128 | 12,236 | 13,000 | 6203001 ELECTRIC POWER | 13,000 | 14,500 | 14,500 | 14,500 |
| 895 | 1,368 | 2,000 | 6203010 NATURAL GAS | 1,300 | 2,000 | 2,000 | 2,000 |
| 28,340 | 28,600 | 36,000 | 6203020 TELEPHONE | 36,000 | 36,000 | 36,000 | 36,000 |
| 0 | 0 | 0 | 6203022 SAVE OUR SCHOOLS GRANT | 89,720 | 0 | 0 | 0 |
| 2,244 | 2,178 | 3,200 | 6205003 PRINTING | 3,000 | 2,500 | 2,500 | 2,500 |
| 6,316 | 11,339 | 11,000 | 6206001 TRAINING | 12,000 | 13,000 | 13,000 | 13,000 |
| 1,936 | 2,253 | 2,500 | 6206002 CONFERENCES, MEETINGS | 2,000 | 2,500 | 2,500 | 2,500 |
| 4,474 | 3,334 | 6,000 | 6206004 RECRUITMENT/RELOCATION | 6,000 | 7,500 | 7,500 | 7,500 |
| 1,494 | 1,787 | 2,000 | 6206005 MEMBERSHIP AND DUES | 1,500 | 2,000 | 2,000 | 2,000 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
151-000-PUBLIC SAFETY/POLICE FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|----------------------|----------------------|----------------------|--|------------------------|--------------------|--------------------|-----------------------|
| 1,160 | 150 | 1,000 | 6206006 BOOKS AND PERIODICALS | 1,000 | 1,000 | 1,000 | 1,000 |
| 1,341 | 827 | 1,000 | 6206007 SAFETY | 1,000 | 1,000 | 1,000 | 1,000 |
| 5,296 | 5,162 | 7,800 | 6209001 POSTAGE, SHIPPING, METER LEASE | 4,500 | 5,500 | 5,500 | 5,500 |
| 66,847 | 71,748 | 75,000 | 6209010 INSURANCE AND BONDS | 59,000 | 60,000 | 60,000 | 60,000 |
| 18,042 | 23,524 | 28,000 | 6209030 UNIFORMS & CLOTHING | 20,000 | 25,000 | 25,000 | 25,000 |
| 14,371 | 13,188 | 16,000 | 6210001 BUILDING MAINTENANCE | 13,000 | 13,000 | 13,000 | 13,000 |
| 6,152 | 7,856 | 8,000 | 6211001 RADIO COMMUNICATION MAINT. | 7,500 | 8,000 | 8,000 | 8,000 |
| 11,216 | 3,807 | 6,000 | 6211005 FIREARMS/RANGE MANAGEMENT | 5,500 | 7,000 | 7,000 | 7,000 |
| 5,113 | 3,061 | 5,000 | 6211020 MAINTENANCE/LEASE-OFFICE EQUI | 3,200 | 4,000 | 4,000 | 4,000 |
| 3,024 | 4,533 | 5,500 | 6213001 CLEANING ALLOWANCE | 3,000 | 5,500 | 5,500 | 5,500 |
| 54,938 | 46,468 | 53,000 | 6221001 GASOLINE, FUEL, OILS | 53,000 | 64,000 | 64,000 | 64,000 |
| 47,881 | 0 | 0 | 6221010 VEHICLE REPAIR PARTS | 0 | 0 | 0 | 0 |
| 0 | 56,212 | 64,366 | 6221013 VEHICLE REPAIR & OPERATION | 96,600 | 105,533 | 105,533 | 105,533 |
| 0 | 0 | 0 | 6221020 GIS ALLOCATION | 0 | 3,500 | 3,500 | 3,500 |
| 5,432 | 3,906 | 5,500 | 6222050 AMMUNITION | 5,500 | 7,000 | 7,000 | 7,000 |
| 125 | 0 | 1,500 | 6225001 CODE ENFORCEMENT EXPENSE | 0 | 1,000 | 1,000 | 1,000 |
| 1,843 | 1,227 | 1,500 | 6225002 INVESTIGATIVE EXPENSE | 1,800 | 2,000 | 2,000 | 2,000 |
| 30,900 | 24,660 | 30,000 | 6229001 OTHER SUPPLIES | 32,000 | 38,000 | 38,000 | 38,000 |
| 372 | 530 | 750 | 6229002 FILM, PROCESSING | 0 | 0 | 0 | 0 |
| 0 | 59,911 | 63,552 | 6231099 ANIMAL CONTROL CONTRACT | 60,000 | 0 | 0 | 0 |
| 355,284 | 413,598 | 469,668 | TOTAL MATERIALS & SERVICES | 544,870 | 474,783 | 474,783 | 474,783 |
| CAPITAL OUTLAY | | | | | | | |
| 58,798 | 77,692 | 50,000 | 6310001 AUTOMOBILES | 49,000 | 52,000 | 52,000 | 52,000 |
| 8,498 | 4,480 | 27,000 | 6320001 OFFICE EQUIPMENT | 34,000 | 0 | 0 | 0 |
| 43,797 | 27,296 | 2,700 | 6320201 OTHER EQUIPMENT | 27,000 | 4,000 | 4,000 | 4,000 |
| 32,421 | 27,583 | 5,500 | 6330201 BUILDING IMPROVEMENTS | 4,000 | 30,000 | 30,000 | 30,000 |
| 143,514 | 137,051 | 85,200 | TOTAL CAPITAL OUTLAY | 114,000 | 86,000 | 86,000 | 86,000 |
| 2,840,483 | 3,103,917 | 3,365,557 | TOTAL EXPENDITURES | 3,438,678 | 3,550,816 | 3,550,816 | 3,550,816 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
151-000-PUBLIC SAFETY/POLICE FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|---------|--|--------------------|--------------------|-----------------------|
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 0 | 0 | 154,211 | 6780001 | APPROPRIATED FB - CONTINGENCY | 0 | 214,366 | 214,366 |
| 193,390 | 326,656 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 211,499 | 0 | 0 |
| 193,390 | 326,656 | 154,211 | | TOTAL CONTINGENCY/FUND BALANCE | 211,499 | 214,366 | 214,366 |
| 193,390 | 326,656 | 154,211 | | TOTAL ENDING FUND BALANCE | 211,499 | 214,366 | 214,366 |
| -138,361 | 133,265 | -106,745 | | <i>Excess of Resources over Expenditures</i> | -115,157 | 2,867 | 2,867 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
152-000-PUBLIC SAFETY/DISPATCH CENTER**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------|----------------------|----------------------|------------------------------|----------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| INTER-GOVERNMENTAL | | | | | | | |
| 69,762 | 40,941 | 40,950 | 4302120 | 9-1-1 TAX ALLOCATION | 39,400 | 39,571 | 39,571 |
| 15,000 | 15,000 | 18,350 | 4304201 | FIRE DISPATCHING | 21,500 | 22,145 | 22,145 |
| 84,762 | 55,941 | 59,300 | TOTAL INTER-GOVERNMENTAL | | 60,900 | 61,716 | 61,716 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 2,962 | 1,353 | 2,000 | 4610001 | INTEREST ALLOCATED | 60 | 60 | 60 |
| 2,962 | 1,353 | 2,000 | TOTAL MISCELLANEOUS REVENUE | | 60 | 60 | 60 |
| TRANSFERS IN | | | | | | | |
| 600,000 | 500,000 | 625,000 | 4702111 | TRANSFER FROM GENERAL FUND | 625,000 | 660,000 | 660,000 |
| 0 | 0 | 0 | 4702151 | TRANSFER FROM POLICE FUND | 0 | 0 | 0 |
| 600,000 | 500,000 | 625,000 | TOTAL TRANSFERS IN | | 625,000 | 660,000 | 660,000 |
| BEGINNING FUND BALANCE | | | | | | | |
| 10,811 | 108,413 | 34,021 | 4890010 | BEGINNING BALANCE | 11,434 | 35,178 | 35,178 |
| 10,811 | 108,413 | 34,021 | TOTAL BEGINNING FUND BALANCE | | 11,434 | 35,178 | 35,178 |
| 698,535 | 665,706 | 720,321 | TOTAL RESOURCES | | 697,394 | 756,954 | 756,954 |

| | | | | | | | |
|-------------------|---------|---------|---------|-----------------------------|---------|---------|---------|
| PERSONAL SERVICES | | | | | | | |
| 286,146 | 317,410 | 343,879 | 6101100 | REGULAR FULL TIME SALARY | 343,210 | 363,410 | 363,410 |
| 13,734 | 26,924 | 19,260 | 6102001 | PART TIME & SEASONAL SALARY | 13,284 | 27,218 | 27,218 |
| 72,697 | 54,482 | 32,000 | 6103012 | OVERTIME | 32,000 | 35,000 | 35,000 |
| 27,641 | 29,161 | 30,496 | 6105011 | FICA/MEDICARE | 28,091 | 32,828 | 32,828 |
| 1,247 | 860 | 1,423 | 6105012 | WORKMEN'S COMP | 825 | 1,398 | 1,398 |
| 0 | 764 | 0 | 6105013 | UNEMPLOYMENT RE-IMBURSEMEN | 764 | 0 | 0 |
| 103,098 | 114,075 | 138,996 | 6106011 | MEDICAL & DENTAL INSURANCE | 130,082 | 139,708 | 139,708 |
| 568 | 625 | 675 | 6106012 | LIFE INSURANCE | 587 | 612 | 612 |
| 1,165 | 1,367 | 1,549 | 6106013 | LONG-TERM DISABILITY INS. | 1,364 | 1,577 | 1,577 |
| 44,464 | 41,225 | 42,778 | 6106014 | RETIREMENT | 38,656 | 43,728 | 43,728 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
152-000-PUBLIC SAFETY/DISPATCH CENTER**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|--|------------------------|--------------------|--------------------|-----------------------|
| 3,433 | 0 | 3,500 | 6107012 PAID VACATION DISPATCHER | 3,500 | 3,500 | 3,500 | 3,500 |
| 554,192 | 586,894 | 614,556 | TOTAL PERSONAL SERVICES | 592,363 | 648,979 | 648,979 | 648,979 |
| MATERIALS & SERVICES | | | | | | | |
| 361 | 376 | 390 | 6203020 TELEPHONE | 400 | 420 | 420 | 420 |
| 0 | 794 | 2,000 | 6206001 TRAINING | 1,800 | 2,000 | 2,000 | 2,000 |
| 432 | 122 | 500 | 6206002 CONFERENCES, MEETINGS | 0 | 500 | 500 | 500 |
| 4,859 | 3,046 | 3,000 | 6206004 RECRUITMENT/RELOCATION | 2,500 | 3,000 | 3,000 | 3,000 |
| 1,658 | 1,280 | 1,300 | 6209010 INSURANCE AND BONDS | 1,453 | 1,500 | 1,500 | 1,500 |
| 1,771 | 4,770 | 7,000 | 6211001 RADIO COMMUNICATION MAINT. | 9,500 | 7,000 | 7,000 | 7,000 |
| 18,912 | 15,764 | 18,000 | 6211002 RECORDS MANAGEMENT (R.A.I.N.) | 14,000 | 15,100 | 15,100 | 15,100 |
| 1,282 | 4,378 | 2,500 | 6211003 LOGGING RECORDER MAINT | 2,200 | 2,200 | 2,200 | 2,200 |
| 0 | 29,900 | 23,000 | 6211004 COMPUTER AIDED DISPATCH (CAD) | 23,000 | 25,000 | 25,000 | 25,000 |
| 3,722 | 889 | 1,500 | 6229001 OTHER SUPPLIES | 2,000 | 6,500 | 6,500 | 6,500 |
| 32,996 | 61,319 | 59,190 | TOTAL MATERIALS & SERVICES | 56,853 | 63,220 | 63,220 | 63,220 |
| CAPITAL OUTLAY | | | | | | | |
| 0 | 0 | 18,000 | 6320001 OFFICE EQUIPMENT | 12,000 | 0 | 0 | 0 |
| 2,935 | 6,061 | 0 | 6320201 OTHER EQUIPMENT | 1,000 | 0 | 0 | 0 |
| 2,935 | 6,061 | 18,000 | TOTAL CAPITAL OUTLAY | 13,000 | 0 | 0 | 0 |
| 590,123 | 654,273 | 691,746 | TOTAL EXPENDITURES | 662,216 | 712,199 | 712,199 | 712,199 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 0 | 0 | 28,575 | 6780001 APPROPRIATED FB - CONTINGENCY | 0 | 44,755 | 44,755 | 44,755 |
| 108,413 | 11,434 | 0 | 6800502 UNAPPROPRIATED FUND BALANCE | 35,178 | 0 | 0 | 0 |
| 108,413 | 11,434 | 28,575 | TOTAL CONTINGENCY/FUND BALANCE | 35,178 | 44,755 | 44,755 | 44,755 |
| 108,413 | 11,434 | 28,575 | TOTAL ENDING FUND BALANCE | 35,178 | 44,755 | 44,755 | 44,755 |
| 97,601 | -96,979 | -5,446 | <i>Excess of Resources over Expenditures</i> | 23,744 | 9,577 | 9,577 | 9,577 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
153-000-D A R E PROGRAM**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|--|------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | |
| 0 | 0 | 0 | 4601910 OTHER REVENUE | 0 | 0 | 0 | 0 |
| 576 | 214 | 200 | 4610001 INTEREST ALLOCATED | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 4690031 DONKEY BASKETBALL | 0 | 0 | 0 | 0 |
| 300 | 0 | 0 | 4690501 DONATIONS, FUNDRAISERS | 0 | 0 | 0 | 0 |
| 876 | 214 | 200 | TOTAL MISCELLANEOUS REVENUE | 0 | 0 | 0 | 0 |
| BEGINNING FUND BALANCE | | | | | | | |
| 12,455 | 12,769 | 7,479 | 4890010 BEGINNING BALANCE | 8,195 | 5,895 | 5,895 | 5,895 |
| 12,455 | 12,769 | 7,479 | TOTAL BEGINNING FUND BALANCE | 8,195 | 5,895 | 5,895 | 5,895 |
| 13,331 | 12,983 | 7,679 | TOTAL RESOURCES | 8,195 | 5,895 | 5,895 | 5,895 |
| MATERIALS & SERVICES | | | | | | | |
| 0 | 0 | 250 | 6206001 TRAINING | 0 | 250 | 250 | 250 |
| 0 | 313 | 300 | 6206002 CONFERENCES, MEETINGS | 0 | 250 | 250 | 250 |
| 0 | 931 | 450 | 6206003 TRAVEL, SUBSISTENCE | 0 | 0 | 0 | 0 |
| 563 | 3,544 | 3,000 | 6229001 OTHER SUPPLIES | 2,300 | 3,600 | 3,600 | 3,600 |
| 0 | 0 | 1,000 | 6231081 YOUTH | 0 | 1,200 | 1,200 | 1,200 |
| 563 | 4,788 | 5,000 | TOTAL MATERIALS & SERVICES | 2,300 | 5,300 | 5,300 | 5,300 |
| 563 | 4,788 | 5,000 | TOTAL EXPENDITURES | 2,300 | 5,300 | 5,300 | 5,300 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 0 | 0 | 2,679 | 6780001 APPROPRIATED FB - CONTINGENCY | 0 | 595 | 595 | 595 |
| 12,770 | 8,195 | 0 | 6800502 UNAPPROPRIATED FUND BALANCE | 5,895 | 0 | 0 | 0 |
| 12,770 | 8,195 | 2,679 | TOTAL CONTINGENCY/FUND BALANCE | 5,895 | 595 | 595 | 595 |
| 12,770 | 8,195 | 2,679 | TOTAL ENDING FUND BALANCE | 5,895 | 595 | 595 | 595 |
| 314 | -4,574 | -4,800 | <i>Excess of Resources over Expenditures</i> | -2,300 | -5,300 | -5,300 | -5,300 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
130-000-INTERNAL SERVICE FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------|----------------------|----------------------|---------|------------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| CHARGES FOR SERVICES | | | | | | | |
| 0 | 0 | 195,372 | 4401001 | VEHICLE REPAIR & OPER CHGS | 209,142 | 228,482 | 228,482 |
| 0 | 0 | 195,372 | | TOTAL CHARGES FOR SERVICES | 209,142 | 228,482 | 228,482 |
| TRANSFERS IN | | | | | | | |
| 0 | 0 | 11,747 | 4702111 | TRANSFER FROM GENERAL FUND | 11,747 | 0 | 0 |
| 0 | 0 | 11,747 | | TOTAL TRANSFERS IN | 11,747 | 0 | 0 |
| BEGINNING FUND BALANCE | | | | | | | |
| 0 | 0 | 0 | 4890010 | BEGINNING BALANCE | 0 | 0 | 0 |
| 0 | 0 | 0 | | TOTAL BEGINNING FUND BALANCE | 0 | 0 | 0 |
| 0 | 0 | 207,119 | | TOTAL RESOURCES | 220,889 | 228,482 | 228,482 |
| PERSONAL SERVICES | | | | | | | |
| 0 | 0 | 50,680 | 6101100 | REGULAR FULL TIME SALARY | 50,587 | 52,191 | 52,191 |
| 0 | 0 | 18,119 | 6102001 | PART TIME & SEASONAL SALARY | 23,024 | 20,586 | 20,586 |
| 0 | 0 | 750 | 6103012 | OVERTIME | 980 | 750 | 750 |
| 0 | 0 | 5,320 | 6105011 | FICA/MEDICARE | 4,913 | 5,625 | 5,625 |
| 0 | 0 | 2,558 | 6105012 | WORKMEN'S COMP | 1,666 | 2,561 | 2,561 |
| 0 | 0 | 25,308 | 6106011 | MEDICAL & DENTAL INSURANCE | 25,760 | 25,627 | 25,627 |
| 0 | 0 | 186 | 6106012 | LIFE INSURANCE | 174 | 168 | 168 |
| 0 | 0 | 293 | 6106013 | LONG-TERM DISABILITY INS. | 312 | 296 | 296 |
| 0 | 0 | 7,254 | 6106014 | RETIREMENT | 7,481 | 7,650 | 7,650 |
| 0 | 0 | 110,468 | | TOTAL PERSONAL SERVICES | 114,897 | 115,454 | 115,454 |
| MATERIALS & SERVICES | | | | | | | |
| 0 | 0 | 0 | 6201119 | CONTRACTED SERVICES | 285 | 300 | 300 |
| 0 | 0 | 1,000 | 6202101 | COMPUTER SOFTWARE, UPGRADES, | 1,000 | 1,000 | 1,000 |
| 0 | 0 | 6,850 | 6203001 | ELECTRIC POWER | 7,350 | 7,500 | 7,500 |
| 0 | 0 | 1,000 | 6203010 | NATURAL GAS | 577 | 1,000 | 1,000 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
130-000-INTERNAL SERVICE FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|--|------------------------|--------------------|--------------------|-----------------------|
| 0 | 0 | 450 | 6203020 TELEPHONE | 450 | 450 | 450 | 450 |
| 0 | 0 | 1,500 | 6206001 TRAINING | 1,500 | 1,500 | 1,500 | 1,500 |
| 0 | 0 | 2,000 | 6206007 SAFETY | 1,000 | 1,500 | 1,500 | 1,500 |
| 0 | 0 | 1,200 | 6209030 UNIFORMS & CLOTHING | 1,310 | 1,400 | 1,400 | 1,400 |
| 0 | 0 | 2,500 | 6210001 BUILDING MAINTENANCE | 2,500 | 3,000 | 3,000 | 3,000 |
| 0 | 0 | 3,000 | 6221001 GASOLINE, FUEL, OILS | 1,500 | 1,500 | 1,500 | 1,500 |
| 0 | 0 | 75,000 | 6221010 VEHICLE REPAIR PARTS | 87,520 | 91,378 | 91,378 | 91,378 |
| 0 | 0 | 2,151 | 6229001 OTHER SUPPLIES | 1,000 | 2,500 | 2,500 | 2,500 |
| 0 | 0 | 96,651 | TOTAL MATERIALS & SERVICES | 105,992 | 113,028 | 113,028 | 113,028 |
| CAPITAL OUTLAY | | | | | | | |
| 0 | 0 | 0 | 6320201 OTHER EQUIPMENT | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| 0 | 0 | 207,119 | TOTAL EXPENDITURES | 220,889 | 228,482 | 228,482 | 228,482 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 0 | 0 | 0 | 6800502 UNAPPROPRIATED FUND BALANCE | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | TOTAL CONTINGENCY/FUND BALANCE | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | TOTAL ENDING FUND BALANCE | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | <i>Excess of Resources over Expenditures</i> | 0 | 0 | 0 | 0 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
191-000-GOVERNMENT ACCESS**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|-------------------------|----------------------|----------------------|---------|-------------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| FEES, LICENSES, PERMITS | | | | | | | |
| 13,851 | 11,294 | 10,939 | 4201005 | CHARTER CABLE FRANCHISE FEE | 11,519 | 11,398 | 11,398 |
| 13,851 | 11,294 | 10,939 | | TOTAL FEES, LICENSES, PERMITS | 11,519 | 11,398 | 11,398 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 1,990 | 233 | 200 | 4610001 | INTEREST ALLOCATED | 132 | 150 | 150 |
| 1,990 | 233 | 200 | | TOTAL MISCELLANEOUS REVENUE | 132 | 150 | 150 |
| TRANSFERS IN | | | | | | | |
| 15,000 | 5,000 | 0 | 4702111 | TRANSFER FROM GENERAL FUND | 0 | 0 | 0 |
| 15,000 | 5,000 | 0 | | TOTAL TRANSFERS IN | 0 | 0 | 0 |
| BEGINNING FUND BALANCE | | | | | | | |
| 83,579 | 8,279 | 18,850 | 4890010 | BEGINNING BALANCE | 20,311 | 26,302 | 26,302 |
| 83,579 | 8,279 | 18,850 | | TOTAL BEGINNING FUND BALANCE | 20,311 | 26,302 | 26,302 |
| 114,420 | 24,806 | 29,989 | | TOTAL RESOURCES | 31,962 | 37,850 | 37,850 |
| PERSONAL SERVICES | | | | | | | |
| 2,065 | 2,102 | 3,807 | 6102001 | PART TIME & SEASONAL SALARY | 1,395 | 5,347 | 5,347 |
| 156 | 63 | 291 | 6105011 | FICA/MEDICARE | 107 | 409 | 409 |
| 7 | 1 | 14 | 6105012 | WORKMEN'S COMP | 2 | 18 | 18 |
| 260 | 62 | 0 | 6106011 | MEDICAL & DENTAL INSURANCE | 0 | 0 | 0 |
| 4 | 1 | 0 | 6106012 | LIFE INSURANCE | 0 | 0 | 0 |
| 5 | 1 | 0 | 6106013 | LONG-TERM DISABILITY INS. | 0 | 0 | 0 |
| 106 | 32 | 0 | 6106014 | RETIREMENT | 0 | 0 | 0 |
| 2,602 | 2,262 | 4,112 | | TOTAL PERSONAL SERVICES | 1,504 | 5,774 | 5,774 |
| MATERIALS & SERVICES | | | | | | | |
| 0 | 0 | 1,700 | 6202101 | COMPUTER SOFTWARE, UPGRADES, | 0 | 3,000 | 3,000 |
| 0 | 0 | 0 | 6206004 | RECRUITMENT/RELOCATION | 0 | 0 | 0 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
191-000-GOVERNMENT ACCESS**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|--|------------------------|--------------------|--------------------|-----------------------|
| 0 | 0 | 0 | 6211020 MAINTENANCE/LEASE-OFFICE EQUI | 0 | 0 | 0 | 0 |
| 699 | 2,232 | 2,300 | 6229001 OTHER SUPPLIES | 0 | 1,000 | 1,000 | 1,000 |
| 699 | 2,232 | 4,000 | TOTAL MATERIALS & SERVICES | 0 | 4,000 | 4,000 | 4,000 |
| CAPITAL OUTLAY | | | | | | | |
| 102,840 | 0 | 10,000 | 6320201 OTHER EQUIPMENT | 4,156 | 0 | 0 | 0 |
| 102,840 | 0 | 10,000 | TOTAL CAPITAL OUTLAY | 4,156 | 0 | 0 | 0 |
| 106,141 | 4,494 | 18,112 | TOTAL EXPENDITURES | 5,660 | 9,774 | 9,774 | 9,774 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 0 | 0 | 11,877 | 6780001 APPROPRIATED FB - CONTINGENCY | 0 | 28,076 | 28,076 | 28,076 |
| 8,278 | 20,311 | 0 | 6800502 UNAPPROPRIATED FUND BALANCE | 26,302 | 0 | 0 | 0 |
| 8,278 | 20,311 | 11,877 | TOTAL CONTINGENCY/FUND BALANCE | 26,302 | 28,076 | 28,076 | 28,076 |
| 8,278 | 20,311 | 11,877 | TOTAL ENDING FUND BALANCE | 26,302 | 28,076 | 28,076 | 28,076 |
| -75,300 | 12,032 | -6,973 | <i>Excess of Resources over Expenditures</i> | 5,991 | 1,774 | 1,774 | 1,774 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
192-000-AGATE BEACH CLOSURE FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|---------|--|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | |
| 0 | 0 | 0 | 4610001 | INTEREST ALLOCATED | 0 | 0 | 0 |
| 0 | 0 | 0 | | TOTAL MISCELLANEOUS REVENUE | 0 | 0 | 0 |
| BEGINNING FUND BALANCE | | | | | | | |
| 902,445 | 866,342 | 834,587 | 4890010 | BEGINNING BALANCE | 833,874 | 803,874 | 803,874 |
| 902,445 | 866,342 | 834,587 | | TOTAL BEGINNING FUND BALANCE | 833,874 | 803,874 | 803,874 |
| 902,445 | 866,342 | 834,587 | | TOTAL RESOURCES | 833,874 | 803,874 | 803,874 |
| MATERIALS & SERVICES | | | | | | | |
| 36,103 | 32,468 | 40,000 | 6231093 | SOLID WASTE CONSORTIUM | 30,000 | 40,000 | 40,000 |
| 36,103 | 32,468 | 40,000 | | TOTAL MATERIALS & SERVICES | 30,000 | 40,000 | 40,000 |
| 36,103 | 32,468 | 40,000 | | TOTAL EXPENDITURES | 30,000 | 40,000 | 40,000 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 0 | 0 | 10,000 | 6780001 | APPROPRIATED FB - CONTINGENCY | 0 | 10,000 | 10,000 |
| 866,342 | 833,874 | 784,587 | 6800502 | UNAPPROPRIATED FUND BALANCE | 803,874 | 753,874 | 753,874 |
| 866,342 | 833,874 | 794,587 | | TOTAL CONTINGENCY/FUND BALANCE | 803,874 | 763,874 | 763,874 |
| 866,342 | 833,874 | 794,587 | | TOTAL ENDING FUND BALANCE | 803,874 | 763,874 | 763,874 |
| -36,103 | -32,468 | -40,000 | | <i>Excess of Resources over Expenditures</i> | -30,000 | -40,000 | -40,000 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
193-000-% FOR ART**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------|----------------------|----------------------|---------|------------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | |
| 2,474 | 1,369 | 1,400 | 4610001 | INTEREST ALLOCATED | 485 | 500 | 500 |
| 2,738 | 4,286 | 8,000 | 4699830 | URBAN RENEWAL AGENCY | 420 | 6,000 | 6,000 |
| 5,212 | 5,655 | 9,400 | | TOTAL MISCELLANEOUS REVENUE | 905 | 6,500 | 6,500 |
| TRANSFERS IN | | | | | | | |
| 2,066 | 2,066 | 2,500 | 4701220 | STREET FUND | 0 | 1,500 | 1,500 |
| 0 | 29,613 | 10,000 | 4701770 | WATER FUND | 6,480 | 5,000 | 5,000 |
| 0 | 0 | 20,000 | 4701780 | TRANSFER FROM SEWER FUND | 497 | 20,000 | 20,000 |
| 2,066 | 31,679 | 32,500 | | TOTAL TRANSFERS IN | 6,977 | 26,500 | 26,500 |
| BEGINNING FUND BALANCE | | | | | | | |
| 63,988 | 47,074 | 82,828 | 4890010 | BEGINNING BALANCE | 77,981 | 67,593 | 67,593 |
| 63,988 | 47,074 | 82,828 | | TOTAL BEGINNING FUND BALANCE | 77,981 | 67,593 | 67,593 |
| 71,266 | 84,408 | 124,728 | | TOTAL RESOURCES | 85,863 | 100,593 | 100,593 |
| MATERIALS & SERVICES | | | | | | | |
| 0 | 0 | 200 | 6209010 | INSURANCE AND BONDS | 0 | 200 | 200 |
| 0 | 0 | 500 | 6210010 | SYSTEM MAINTENANCE | 0 | 500 | 500 |
| 0 | 1,427 | 300 | 6229001 | OTHER SUPPLIES | 110 | 300 | 300 |
| 0 | 1,427 | 1,000 | | TOTAL MATERIALS & SERVICES | 110 | 1,000 | 1,000 |
| CAPITAL OUTLAY | | | | | | | |
| 24,192 | 5,000 | 123,728 | 6301101 | ART PURCHASES | 18,160 | 99,593 | 99,593 |
| 24,192 | 5,000 | 123,728 | | TOTAL CAPITAL OUTLAY | 18,160 | 99,593 | 99,593 |
| 24,192 | 6,427 | 124,728 | | TOTAL EXPENDITURES | 18,270 | 100,593 | 100,593 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
193-000-% FOR ART**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|--|------------------------|--------------------|--------------------|-----------------------|
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 47,074 | 77,981 | 0 | 6800502 UNAPPROPRIATED FUND BALANCE | 67,593 | 0 | 0 | 0 |
| 47,074 | 77,981 | 0 | TOTAL CONTINGENCY/FUND BALANCE | 67,593 | 0 | 0 | 0 |
| 47,074 | 77,981 | 0 | TOTAL ENDING FUND BALANCE | 67,593 | 0 | 0 | 0 |
| -16,914 | 30,907 | -82,828 | <i>Excess of Resources over Expenditures</i> | -10,388 | -67,593 | -67,593 | -67,593 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
631-000-AFFORDABLE HOUSING**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------|----------------------|----------------------|------------------------------|-----------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | |
| 0 | 2,800 | 6,000 | 4601051 | LEASE INCOME | 9,600 | 10,000 | 10,000 |
| 13,294 | 11,049 | 11,000 | 4610001 | INTEREST ALLOCATED | 3,000 | 5,000 | 5,000 |
| 0 | 0 | 297,500 | 4650001 | SALE OF REAL ESTATE | 297,498 | 0 | 0 |
| 0 | 18,000 | 0 | 4650003 | LOAN REPAYMENTS | 0 | 75,000 | 75,000 |
| 18,254 | 0 | 0 | 4690010 | INSURANCE CLAIMS/REFUNDS | 0 | 0 | 0 |
| 325,372 | 0 | 24,000 | 4690102 | CONTRIBUTIONS- DEVELOPERS | 1,000 | 24,000 | 24,000 |
| 356,921 | 31,849 | 338,500 | TOTAL MISCELLANEOUS REVENUE | | 311,098 | 114,000 | 114,000 |
| TRANSFERS IN | | | | | | | |
| 6,769 | 21,596 | 6,000 | 4701633 | TRF HOUSING REHAB | 5,984 | 0 | 0 |
| 6,769 | 21,596 | 6,000 | TOTAL TRANSFERS IN | | 5,984 | 0 | 0 |
| BEGINNING FUND BALANCE | | | | | | | |
| 192,820 | 535,955 | 397,080 | 4890010 | BEGINNING BALANCE | 397,162 | 628,155 | 628,155 |
| 192,820 | 535,955 | 397,080 | TOTAL BEGINNING FUND BALANCE | | 397,162 | 628,155 | 628,155 |
| 556,509 | 589,401 | 741,580 | TOTAL RESOURCES | | 714,244 | 742,155 | 742,155 |
| MATERIALS & SERVICES | | | | | | | |
| 0 | 3,176 | 2,500 | 6201119 | CONTRACTED SERVICES | 4,500 | 6,000 | 6,000 |
| 0 | 426 | 0 | 6203001 | ELECTRIC POWER | 500 | 500 | 500 |
| 0 | 118 | 0 | 6203010 | NATURAL GAS | 0 | 0 | 0 |
| 0 | 215 | 300 | 6206002 | CONFERENCES, MEETINGS | 700 | 700 | 700 |
| 0 | 0 | 2,000 | 6206005 | LINCOLN COMMUNITY LAND TRUS | 1,761 | 1,761 | 1,761 |
| 0 | 259 | 300 | 6209010 | INSURANCE AND BONDS | 628 | 700 | 700 |
| 0 | 2,804 | 0 | 6210001 | BUILDING MAINTENANCE | 3,000 | 3,000 | 3,000 |
| 0 | 6,998 | 5,100 | TOTAL MATERIALS & SERVICES | | 11,089 | 12,661 | 12,661 |
| CAPITAL OUTLAY | | | | | | | |
| 0 | 177,442 | 0 | 6370110 | PROPERTY ACQUISITION | 0 | 0 | 0 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
631-000-AFFORDABLE HOUSING**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|--|------------------------|--------------------|--------------------|-----------------------|
| 20,554 | 7,799 | 736,480 | 6370130 AFFORDABLE HOUSING | 75,000 | 729,494 | 729,494 | 729,494 |
| 0 | 0 | 0 | 6370160 PROJECT ADMINISTRATION | 0 | 0 | 0 | 0 |
| 20,554 | 185,241 | 736,480 | TOTAL CAPITAL OUTLAY | 75,000 | 729,494 | 729,494 | 729,494 |
| 20,554 | 192,239 | 741,580 | TOTAL EXPENDITURES | 86,089 | 742,155 | 742,155 | 742,155 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 535,955 | 397,162 | 0 | 6800502 UNAPPROPRIATED FUND BALANCE | 628,155 | 0 | 0 | 0 |
| 535,955 | 397,162 | 0 | TOTAL CONTINGENCY/FUND BALANCE | 628,155 | 0 | 0 | 0 |
| 535,955 | 397,162 | 0 | TOTAL ENDING FUND BALANCE | 628,155 | 0 | 0 | 0 |
| 343,135 | -138,793 | -397,080 | <i>Excess of Resources over Expenditures</i> | 230,993 | -628,155 | -628,155 | -628,155 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
632-000-HOUSING REHAB 96-97 H96035**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|---------|--|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | |
| 2,271 | 131 | 100 | 4610001 | INTEREST ALLOCATED | 25 | 25 | 25 |
| 19,326 | 5,853 | 0 | 4650002 | LOAN REPAYMENTS 96-97 PROGRA | 0 | 0 | 0 |
| 21,596 | 5,984 | 100 | | TOTAL MISCELLANEOUS REVENUE | 25 | 25 | 25 |
| BEGINNING FUND BALANCE | | | | | | | |
| 69,550 | 24,378 | 8,735 | 4890010 | BEGINNING BALANCE | 8,766 | 2,807 | 2,807 |
| 69,550 | 24,378 | 8,735 | | TOTAL BEGINNING FUND BALANCE | 8,766 | 2,807 | 2,807 |
| 91,146 | 30,362 | 8,835 | | TOTAL RESOURCES | 8,791 | 2,832 | 2,832 |
| CAPITAL OUTLAY | | | | | | | |
| 60,000 | 0 | 2,835 | 6370130 | HOUSING REHABILITATION | 0 | 2,832 | 2,832 |
| 60,000 | 0 | 2,835 | | TOTAL CAPITAL OUTLAY | 0 | 2,832 | 2,832 |
| TRANSFERS | | | | | | | |
| 6,769 | 21,596 | 6,000 | 6602631 | TRF AFFORDABLE HOUSING | 5,984 | 0 | 0 |
| 6,769 | 21,596 | 6,000 | | TOTAL TRANSFERS | 5,984 | 0 | 0 |
| 66,769 | 21,596 | 8,835 | | TOTAL EXPENDITURES | 5,984 | 2,832 | 2,832 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 24,378 | 8,766 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 2,807 | 0 | 0 |
| 24,378 | 8,766 | 0 | | TOTAL CONTINGENCY/FUND BALANCE | 2,807 | 0 | 0 |
| 24,378 | 8,766 | 0 | | TOTAL ENDING FUND BALANCE | 2,807 | 0 | 0 |
| -45,172 | -15,612 | -8,735 | | <i>Excess of Resources over Expenditures</i> | -5,959 | -2,807 | -2,807 |

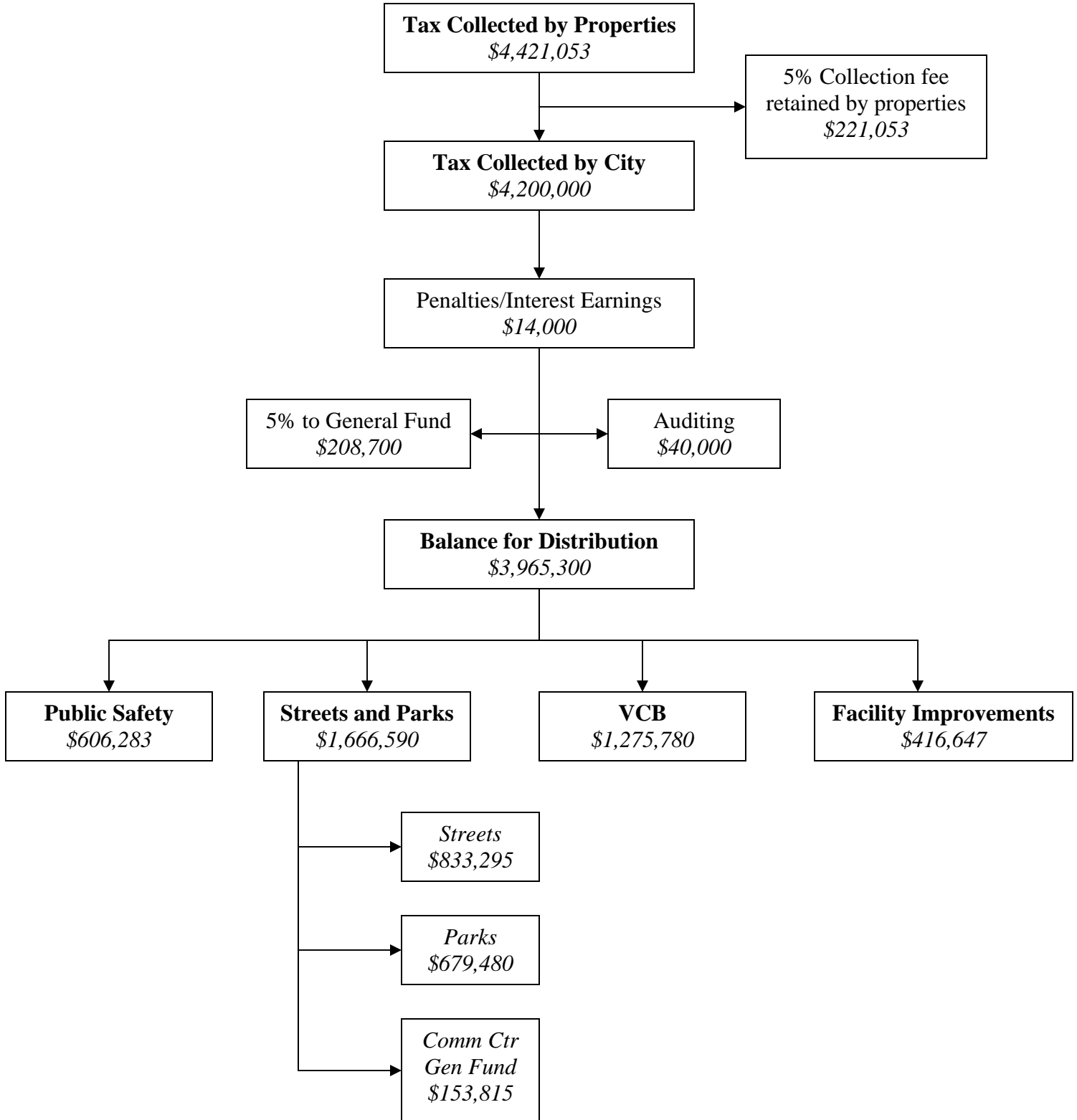
**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
633-000-COMMUNITY DEVELOPMENT BLOCK GRANT FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|--|------------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| INTER-GOVERNMENTAL | | | | | | | |
| 795,314 | 0 | 400,000 | 4301801 | RECEIPTS FROM HUD GRANT | 100,000 | 300,000 | 300,000 |
| 0 | 0 | 100,000 | 4304401 | MICROENTERPRISE GRANT | 100,000 | 0 | 0 |
| 795,314 | 0 | 500,000 | TOTAL INTER-GOVERNMENTAL | | 200,000 | 300,000 | 300,000 |
| 795,314 | 0 | 500,000 | TOTAL RESOURCES | | 200,000 | 300,000 | 300,000 |
| OTHER | | | | | | | |
| 780,000 | 0 | 320,000 | 6570130 | HOUSING REHABILITATION | 80,000 | 240,000 | 240,000 |
| 15,314 | 0 | 80,000 | 6570160 | PROJECT ADMINISTRATION | 20,000 | 60,000 | 60,000 |
| 0 | 0 | 100,000 | 6570170 | MICROENTERPRISE DISBURSEMENT | 100,000 | 0 | 0 |
| 795,314 | 0 | 500,000 | TOTAL OTHER | | 200,000 | 300,000 | 300,000 |
| 795,314 | 0 | 500,000 | TOTAL EXPENDITURES | | 200,000 | 300,000 | 300,000 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 0 | 0 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 0 | 0 | 0 |
| 0 | 0 | 0 | TOTAL CONTINGENCY/FUND BALANCE | | 0 | 0 | 0 |
| 0 | 0 | 0 | TOTAL ENDING FUND BALANCE | | 0 | 0 | 0 |
| 0 | 0 | 0 | <i>Excess of Resources over Expenditures</i> | | 0 | 0 | 0 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011**

TRANSIENT ROOM TAX COLLECTION AND DISTRIBUTION ESTIMATES



**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
821-000-TRANSIENT ROOM TAX**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|-----------------------|----------------------|----------------------|---------------------------|------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| TAXES | | | | | | | |
| 3,732,429 | 4,116,518 | 3,971,000 | 4105010 | 4,162,180 | 4,200,000 | 4,200,000 | 4,200,000 |
| -78,074 | 0 | 0 | 4105011 | 0 | 0 | 0 | 0 |
| | -580 | 0 | 4105015 | 0 | 0 | 0 | 0 |
| 6,770 | 42,970 | 10,000 | 4105050 | 13,633 | 14,000 | 14,000 | 14,000 |
| 3,661,125 | 4,158,908 | 3,981,000 | | 4,175,813 | 4,214,000 | 4,214,000 | 4,214,000 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 202 | -1 | 0 | 4610001 | 0 | 0 | 0 | 0 |
| 202 | -1 | 0 | | 0 | 0 | 0 | 0 |
| 3,661,327 | 4,158,907 | 3,981,000 | TOTAL RESOURCES | 4,175,813 | 4,214,000 | 4,214,000 | 4,214,000 |
| MATERIALS & SERVICES | | | | | | | |
| 0 | 10 | 35,000 | 6201151 | 35,000 | 40,000 | 40,000 | 40,000 |
| 0 | 10 | 35,000 | | 35,000 | 40,000 | 40,000 | 40,000 |
| TRANSFERS | | | | | | | |
| 321,266 | 372,545 | 363,200 | 6601111 | 372,941 | 362,515 | 362,515 | 362,515 |
| 434,783 | 435,660 | 393,941 | 6601151 | 413,422 | 416,647 | 416,647 | 416,647 |
| 869,565 | 871,024 | 787,883 | 6601201 | 826,845 | 833,295 | 833,295 | 833,295 |
| 0 | 194,176 | 393,940 | 6601261 | 413,422 | 416,647 | 416,647 | 416,647 |
| 731,365 | 706,424 | 621,983 | 6601265 | 660,945 | 679,480 | 679,480 | 679,480 |
| 434,783 | 241,484 | 0 | 6601322 | 0 | 0 | 0 | 0 |
| 869,565 | 871,024 | 787,883 | 6601822 | 826,845 | 833,295 | 833,295 | 833,295 |
| 0 | 140,057 | 179,151 | 6602151 | 187,918 | 189,636 | 189,636 | 189,636 |
| 0 | 326,505 | 418,019 | 6602822 | 438,475 | 442,485 | 442,485 | 442,485 |
| 3,661,327 | 4,158,897 | 3,946,000 | | 4,140,813 | 4,174,000 | 4,174,000 | 4,174,000 |
| 3,661,327 | 4,158,907 | 3,981,000 | TOTAL EXPENDITURES | 4,175,813 | 4,214,000 | 4,214,000 | 4,214,000 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
821-000-TRANSIENT ROOM TAX**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|----------------------|----------------------|----------------------|--|------------------------|--------------------|--------------------|-----------------------|
| | | | CONTINGENCY/FUND BALANCE | | | | |
| 0 | 0 | 0 | 6800502 UNAPPROPRIATED FUND BALANCE | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | TOTAL CONTINGENCY/FUND BALANCE | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | TOTAL ENDING FUND BALANCE | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | <i>Excess of Resources over Expenditures</i> | 0 | 0 | 0 | 0 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
822-000-VISITOR & CONVENTION BUREAU**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------|----------------------|----------------------|------------------------------|-------------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | |
| 40,600 | 27,097 | 15,000 | 4601012 | GLASS FLOAT FESTIVAL | 17,247 | 10,000 | 10,000 |
| 10,450 | 5,700 | 11,400 | 4601160 | GLASS STUDIO (RENT INCOME) | 11,400 | 11,400 | 11,400 |
| 5,872 | 20,491 | 0 | 4601161 | CULINARY CENTER | 0 | 0 | 0 |
| 279 | 0 | 0 | 4601910 | OTHER REVENUE | 325 | 0 | 0 |
| 22,053 | 10,095 | 10,000 | 4610001 | INTEREST ALLOCATED | 2,775 | 3,000 | 3,000 |
| 243 | 150 | 0 | 4690005 | ADVERTISING REVENUE | 0 | 0 | 0 |
| 10,501 | 10,011 | 8,000 | 4690006 | SPECIAL EVENTS REVENUE | 6,000 | 6,000 | 6,000 |
| 6,435 | 5,484 | 4,000 | 4690008 | KITE FESTIVALS | 4,500 | 4,000 | 4,000 |
| 0 | 354 | 0 | 4690505 | GRANTS | 0 | 0 | 0 |
| 96,434 | 79,382 | 48,400 | TOTAL MISCELLANEOUS REVENUE | | 42,247 | 34,400 | 34,400 |
| TRANSFERS IN | | | | | | | |
| 869,565 | 871,024 | 787,883 | 4701230 | TRANSIENT ROOM TAX FUNDS | 826,845 | 833,295 | 833,295 |
| 0 | 326,505 | 0 | 4702230 | TRANSIENT ROOM TAX FUNDS 08 B | 0 | 0 | 0 |
| 869,565 | 1,197,528 | 787,883 | TOTAL TRANSFERS IN | | 826,845 | 833,295 | 833,295 |
| BEGINNING FUND BALANCE | | | | | | | |
| 334,621 | 268,323 | 219,075 | 4890010 | BEGINNING BALANCE | 333,176 | 197,479 | 197,479 |
| 334,621 | 268,323 | 219,075 | TOTAL BEGINNING FUND BALANCE | | 333,176 | 197,479 | 197,479 |
| 1,300,620 | 1,545,234 | 1,055,358 | TOTAL RESOURCES | | 1,202,268 | 1,065,174 | 1,065,174 |

| | | | | | | | |
|-------------------|---------|---------|---------|-----------------------------|---------|---------|---------|
| PERSONAL SERVICES | | | | | | | |
| 200,784 | 273,244 | 237,203 | 6101100 | REGULAR FULL TIME SALARY | 236,563 | 257,288 | 257,288 |
| 39,418 | 43,988 | 42,456 | 6102001 | PART TIME & SEASONAL SALARY | 52,332 | 45,870 | 45,870 |
| 485 | 7,994 | 1,500 | 6103012 | OVERTIME | 0 | 1,500 | 1,500 |
| 18,241 | 24,743 | 21,509 | 6105011 | FICA/MEDICARE | 21,986 | 23,306 | 23,306 |
| 684 | 1,629 | 1,039 | 6105012 | WORKMEN'S COMP | 802 | 1,028 | 1,028 |
| 5,248 | 5,203 | 0 | 6105013 | UNEMPLOYMENT RE-IMBURSEMEN | 1,445 | 0 | 0 |
| 49,372 | 62,199 | 73,450 | 6106011 | MEDICAL & DENTAL INSURANCE | 66,600 | 68,116 | 68,116 |
| 431 | 559 | 651 | 6106012 | LIFE INSURANCE | 545 | 588 | 588 |
| 930 | 1,194 | 1,194 | 6106013 | LONG-TERM DISABILITY INS. | 1,103 | 1,223 | 1,223 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
822-000-VISITOR & CONVENTION BUREAU**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------------|------------------------------|------------------------------|--|--------------------------------|----------------------------|----------------------------|-------------------------------|
| 23,229 | 36,239 | 28,698 | 6106014 RETIREMENT | 28,699 | 30,852 | 30,852 | 30,852 |
| 338,821 | 456,994 | 407,700 | TOTAL PERSONAL SERVICES | 410,075 | 429,771 | 429,771 | 429,771 |
| MATERIALS & SERVICES | | | | | | | |
| 28,760 | 145,009 | 125,000 | 6201119 CONTRACTED SERVICES | 125,000 | 93,000 | 93,000 | 93,000 |
| 0 | 0 | 0 | 6201159 OTHER CONSULTANTS | 0 | 0 | 0 | 0 |
| 20,150 | 26 | 0 | 6201160 GLASS STUDIO | 0 | 0 | 0 | 0 |
| 22,292 | 10,969 | 0 | 6201161 CULINARY CENTER | 0 | 0 | 0 | 0 |
| 14,323 | 2,481 | 1,000 | 6202101 COMPUTER SOFTWARE, UPGRADES, | 2,310 | 350 | 350 | 350 |
| 3,575 | 2,374 | 1,800 | 6203020 TELEPHONE | 1,400 | 1,800 | 1,800 | 1,800 |
| 3,690 | 3,194 | 3,500 | 6204002 MACHINE LEASE | 4,843 | 6,000 | 6,000 | 6,000 |
| 206,705 | 220,840 | 200,000 | 6205002 ADVERTISING & PROMOTION | 230,000 | 230,000 | 230,000 | 230,000 |
| 32,238 | 40,560 | 10,000 | 6205003 PRINTING | 11,500 | 32,000 | 32,000 | 32,000 |
| 794 | 1,250 | 1,000 | 6206001 TRAINING | 955 | 2,000 | 2,000 | 2,000 |
| 610 | 3,549 | 2,000 | 6206002 CONFERENCES, MEETINGS | 2,000 | 1,500 | 1,500 | 1,500 |
| 1,084 | 13,548 | 11,000 | 6206003 TRAVEL, SUBSISTENCE | 16,500 | 22,000 | 22,000 | 22,000 |
| 747 | 1,639 | 0 | 6206004 RECRUITMENT/RELOCATION | 1,234 | 0 | 0 | 0 |
| 6,816 | 6,844 | 7,000 | 6206005 MEMBERSHIP AND DUES | 5,700 | 7,000 | 7,000 | 7,000 |
| 753 | 812 | 400 | 6206006 BOOKS AND PERIODICALS | 769 | 800 | 800 | 800 |
| 2,014 | 165 | 0 | 6206008 FAMILIARIZATION TRIPS | 0 | 0 | 0 | 0 |
| 34,051 | 20,671 | 22,000 | 6209001 POSTAGE, SHIPPING, METER LEASE | 27,000 | 25,000 | 25,000 | 25,000 |
| 2,963 | 2,812 | 4,000 | 6209010 INSURANCE AND BONDS | 4,000 | 0 | 0 | 0 |
| 0 | 0 | 0 | 6210001 BUILDING MAINTENANCE | 33 | 500 | 500 | 500 |
| 4,299 | 50 | 3,000 | 6220001 STATIONERY SUPPLIES | 9,000 | 9,000 | 9,000 | 9,000 |
| 0 | 144 | 330 | 6221013 VEHICLE REPAIR & OPERATION | 0 | 0 | 0 | 0 |
| 8,525 | 121,931 | 93,000 | 6229001 OTHER SUPPLIES | 86,500 | 90,000 | 90,000 | 90,000 |
| 180 | 736 | 500 | 6229002 FILM, PROCESSING | 0 | 0 | 0 | 0 |
| 12,886 | 8,313 | 0 | 6230009 SPECIAL EVENTS - VCB | 0 | 0 | 0 | 0 |
| 3,905 | 523 | 0 | 6230010 SPECIAL EVENTS - COMMUNITY | 0 | 0 | 0 | 0 |
| 60,487 | 11,407 | 0 | 6230012 GLASS EVENTS | 0 | 0 | 0 | 0 |
| 13,242 | 6,010 | 0 | 6230013 TRADE SHOWS | 0 | 0 | 0 | 0 |
| 1,230 | 0 | 0 | 6230014 GOVERNOR'S CONFERENCE | 0 | 0 | 0 | 0 |
| 15,168 | 2,252 | 0 | 6230018 KITE FESTIVALS | 0 | 0 | 0 | 0 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
822-000-VISITOR & CONVENTION BUREAU**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|--|------------------------|--------------------|--------------------|-----------------------|
| 3,729 | 0 | 0 | 6231202 ANTIQUE WEEK | 0 | 0 | 0 | 0 |
| 1,292 | 0 | 0 | 6231205 LOCAL COMMUNITY PROMOTION | 0 | 0 | 0 | 0 |
| 9,413 | 2,425 | 0 | 6231207 NEW PRODUCT DEVELOPMENT | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 6231209 VISITOR EVENT DEVELOPMENT | 0 | 0 | 0 | 0 |
| 776 | 655 | 0 | 6231301 VOLUNTEER EXPENSE/RECOGNITIO | 0 | 0 | 0 | 0 |
| 360 | 357 | 0 | 6261201 CONVENTION/PROMOTION SERVICE | 0 | 0 | 0 | 0 |
| 517,057 | 631,547 | 485,530 | TOTAL MATERIALS & SERVICES | 528,744 | 520,950 | 520,950 | 520,950 |
| CAPITAL OUTLAY | | | | | | | |
| 15,516 | 1,932 | 1,000 | 6320001 OFFICE EQUIPMENT | 659 | 3,500 | 3,500 | 3,500 |
| 0 | 2,800 | 0 | 6320201 OTHER EQUIPMENT | 0 | 5,000 | 5,000 | 5,000 |
| 0 | 0 | 0 | 6320501 OFFICE FURNISHINGS | 0 | 500 | 500 | 500 |
| 97,298 | 29,665 | 5,000 | 6330201 BUILDING IMPROVEMENTS | 0 | 5,000 | 5,000 | 5,000 |
| 0 | 0 | 0 | 6340258 CULINARY SCHOOL | 0 | 0 | 0 | 0 |
| 112,814 | 34,397 | 6,000 | TOTAL CAPITAL OUTLAY | 659 | 14,000 | 14,000 | 14,000 |
| TRANSFERS | | | | | | | |
| 42,145 | 43,409 | 44,711 | 6601111 TRANSFER TO GENERAL FUND | 44,711 | 46,053 | 46,053 | 46,053 |
| 21,460 | 20,000 | 20,600 | 6601120 TRANSFER TO LINCOLN SQ CENTER | 20,600 | 21,218 | 21,218 | 21,218 |
| 0 | 25,711 | 0 | 6602822 TRANSFER TO VCB - 2008 BM | 0 | 0 | 0 | 0 |
| 63,605 | 89,120 | 65,311 | TOTAL TRANSFERS | 65,311 | 67,271 | 67,271 | 67,271 |
| 1,032,297 | 1,212,058 | 964,541 | TOTAL EXPENDITURES | 1,004,789 | 1,031,992 | 1,031,992 | 1,031,992 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 0 | 0 | 90,817 | 6780001 APPROPRIATED FB - CONTINGENCY | 0 | 33,182 | 33,182 | 33,182 |
| 268,324 | 333,176 | 0 | 6800502 UNAPPROPRIATED FUND BALANCE | 197,479 | 0 | 0 | 0 |
| 268,324 | 333,176 | 90,817 | TOTAL CONTINGENCY/FUND BALANCE | 197,479 | 33,182 | 33,182 | 33,182 |
| 268,324 | 333,176 | 90,817 | TOTAL ENDING FUND BALANCE | 197,479 | 33,182 | 33,182 | 33,182 |
| -66,298 | 64,853 | -128,258 | <i>Excess of Resources over Expenditures</i> | -135,697 | -164,297 | -164,297 | -164,297 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
823-000-VISITOR & CONVENTION BUREAU 08 BM**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------|----------------------|----------------------|---------|-------------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | |
| | 0 | 30,000 | 4601161 | CULINARY CENTER | 30,000 | 35,000 | 35,000 |
| 0 | 0 | 0 | 4610001 | INTEREST ALLOCATED | 850 | 0 | 0 |
| 0 | 0 | 30,000 | | TOTAL MISCELLANEOUS REVENUE | 30,850 | 35,000 | 35,000 |
| TRANSFERS IN | | | | | | | |
| 0 | 0 | 418,019 | 4702230 | TRANSIENT ROOM TAX FUNDS 08 B | 438,475 | 442,485 | 442,485 |
| 0 | 25,711 | 0 | 4702231 | TRANSFER FROM VCB | 0 | 0 | 0 |
| 0 | 25,711 | 418,019 | | TOTAL TRANSFERS IN | 438,475 | 442,485 | 442,485 |
| BEGINNING FUND BALANCE | | | | | | | |
| 0 | 0 | 25,711 | 4890010 | BEGINNING BALANCE | 25,711 | 89,677 | 89,677 |
| 0 | 0 | 25,711 | | TOTAL BEGINNING FUND BALANCE | 25,711 | 89,677 | 89,677 |
| 0 | 25,711 | 473,730 | | TOTAL RESOURCES | 495,036 | 567,162 | 567,162 |
| PERSONAL SERVICES | | | | | | | |
| 0 | 0 | 59,385 | 6101100 | REGULAR FULL TIME SALARY | 57,570 | 69,854 | 69,854 |
| 0 | 0 | 5,916 | 6102001 | PART TIME & SEASONAL SALARY | 5,597 | 5,916 | 5,916 |
| 0 | 0 | 0 | 6103012 | OVERTIME | 0 | 0 | 0 |
| 0 | 0 | 4,996 | 6105011 | FICA/MEDICARE | 4,693 | 5,797 | 5,797 |
| 0 | 0 | 1,121 | 6105012 | WORKMEN'S COMP | 1,037 | 1,163 | 1,163 |
| 0 | 0 | 0 | 6105013 | UNEMPLOYMENT RE-IMBURSEMEN | 0 | 0 | 0 |
| 0 | 0 | 6,610 | 6106011 | MEDICAL & DENTAL INSURANCE | 5,906 | 9,530 | 9,530 |
| 0 | 0 | 93 | 6106012 | LIFE INSURANCE | 75 | 97 | 97 |
| 0 | 0 | 254 | 6106013 | LONG-TERM DISABILITY INS. | 197 | 285 | 285 |
| 0 | 0 | 5,582 | 6106014 | RETIREMENT | 5,285 | 6,566 | 6,566 |
| 0 | 0 | 83,957 | | TOTAL PERSONAL SERVICES | 80,360 | 99,208 | 99,208 |
| MATERIALS & SERVICES | | | | | | | |
| 0 | 0 | 105,000 | 6201119 | CONTRACTED SERVICES | 130,000 | 156,500 | 156,500 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
823-000-VISITOR & CONVENTION BUREAU 08 BM**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|--|------------------------|--------------------|--------------------|-----------------------|
| 0 | 0 | 75,000 | 6203022 GRANTS TO NON-PROFITS | 49,184 | 75,000 | 75,000 | 75,000 |
| 0 | 0 | 0 | 6204001 PROPERTY LEASE (FOR EVENTS) | 0 | 12,000 | 12,000 | 12,000 |
| 0 | 0 | 0 | 6204002 MACHINE LEASE | 0 | 0 | 0 | 0 |
| 0 | 0 | 10,000 | 6205003 PRINTING | 6,500 | 7,000 | 7,000 | 7,000 |
| 0 | 0 | 1,000 | 6206001 TRAINING | 600 | 500 | 500 | 500 |
| 0 | 0 | 1,500 | 6206002 CONFERENCES, MEETINGS | 900 | 1,500 | 1,500 | 1,500 |
| 0 | 0 | 5,000 | 6206003 TRAVEL, SUBSISTENCE | 4,200 | 5,000 | 5,000 | 5,000 |
| 0 | 0 | 0 | 6206006 BOOKS AND PERIODICALS | 0 | 0 | 0 | 0 |
| 0 | 0 | 1,000 | 6209001 POSTAGE, SHIPPING, METER LEASE | 1,000 | 1,500 | 1,500 | 1,500 |
| 0 | 0 | 0 | 6210001 BUILDING MAINTENANCE | 40 | 2,000 | 2,000 | 2,000 |
| 0 | 0 | 100,000 | 6229001 OTHER SUPPLIES | 94,000 | 114,000 | 114,000 | 114,000 |
| 0 | 0 | 298,500 | TOTAL MATERIALS & SERVICES | 286,424 | 375,000 | 375,000 | 375,000 |
| CAPITAL OUTLAY | | | | | | | |
| 0 | 0 | 0 | 6320201 OTHER EQUIPMENT | 27,575 | 60,000 | 60,000 | 60,000 |
| 0 | 0 | 0 | 6320501 OFFICE FURNISHINGS | 1,000 | 4,000 | 4,000 | 4,000 |
| 0 | 0 | 35,000 | 6330201 BUILDING IMPROVEMENTS | 10,000 | 11,000 | 11,000 | 11,000 |
| 0 | 0 | 35,000 | TOTAL CAPITAL OUTLAY | 38,575 | 75,000 | 75,000 | 75,000 |
| 0 | 0 | 417,457 | TOTAL EXPENDITURES | 405,359 | 549,208 | 549,208 | 549,208 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 0 | 0 | 56,273 | 6780001 APPROPRIATED FB - CONTINGENCY | 0 | 17,954 | 17,954 | 17,954 |
| 0 | 25,711 | 0 | 6800502 UNAPPROPRIATED FUND BALANCE | 89,677 | 0 | 0 | 0 |
| 0 | 25,711 | 56,273 | TOTAL CONTINGENCY/FUND BALANCE | 89,677 | 17,954 | 17,954 | 17,954 |
| 0 | 25,711 | 56,273 | TOTAL ENDING FUND BALANCE | 89,677 | 17,954 | 17,954 | 17,954 |
| 0 | 25,711 | 30,562 | <i>Excess of Resources over Expenditures</i> | 63,966 | -71,723 | -71,723 | -71,723 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
265-000-PARKS MAINTENANCE FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------|----------------------|----------------------|---------|------------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| INTER-GOVERNMENTAL | | | | | | | |
| 326 | 0 | 0 | 4302080 | OTHER STATE ALLOCATION | 25 | 0 | 0 |
| 8,200 | 8,200 | 8,200 | 4302082 | STATE MARINE BOARD GRANT | 8,200 | 8,200 | 8,200 |
| 8,526 | 8,200 | 8,200 | | TOTAL INTER-GOVERNMENTAL | 8,225 | 8,200 | 8,200 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 14,422 | 7,158 | 7,000 | 4601910 | OTHER REVENUE | 7,400 | 7,000 | 7,000 |
| 19,881 | 9,647 | 8,000 | 4610001 | INTEREST ALLOCATED | 2,000 | 2,000 | 2,000 |
| 1,067 | 0 | 0 | 4650005 | SALE OF EQUIPMENT | 0 | 0 | 0 |
| 0 | 0 | 0 | 4690003 | ROCK WALL (COMM CENTER) | 0 | 0 | 0 |
| 6,234 | 0 | 6,000 | 4690009 | SKATEBOARD PARK | 5,677 | 3,500 | 3,500 |
| 0 | 3,470 | 0 | 4690010 | INSURANCE CLAIMS/REFUNDS | 6,153 | 0 | 0 |
| 41,605 | 20,275 | 21,000 | | TOTAL MISCELLANEOUS REVENUE | 21,230 | 12,500 | 12,500 |
| TRANSFERS IN | | | | | | | |
| 731,365 | 706,424 | 621,983 | 4701230 | TRANSIENT ROOM TAX FUNDS | 660,945 | 679,480 | 679,480 |
| 731,365 | 706,424 | 621,983 | | TOTAL TRANSFERS IN | 660,945 | 679,480 | 679,480 |
| BEGINNING FUND BALANCE | | | | | | | |
| 341,507 | 405,382 | 390,138 | 4890010 | BEGINNING BALANCE | 374,427 | 317,925 | 317,925 |
| 341,507 | 405,382 | 390,138 | | TOTAL BEGINNING FUND BALANCE | 374,427 | 317,925 | 317,925 |
| 1,123,003 | 1,140,281 | 1,041,321 | | TOTAL RESOURCES | 1,064,827 | 1,018,105 | 1,018,105 |

| | | | | | | | |
|-------------------|---------|---------|---------|-----------------------------|---------|---------|---------|
| PERSONAL SERVICES | | | | | | | |
| 200,298 | 238,147 | 328,227 | 6101100 | REGULAR FULL TIME SALARY | 314,963 | 343,072 | 343,072 |
| 81,061 | 76,229 | 34,254 | 6102001 | PART TIME & SEASONAL SALARY | 24,424 | 24,882 | 24,882 |
| 412 | 593 | 1,000 | 6103012 | OVERTIME | 2,861 | 1,000 | 1,000 |
| 20,745 | 23,601 | 27,958 | 6105011 | FICA/MEDICARE | 25,053 | 28,530 | 28,530 |
| 12,171 | 11,233 | 14,270 | 6105012 | WORKMEN'S COMP | 10,735 | 13,346 | 13,346 |
| 3,798 | 7,863 | 2,000 | 6105013 | UNEMPLOYMENT RE-IMBURSEMEN | 6,000 | 4,000 | 4,000 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
265-000-PARKS MAINTENANCE FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 | |
|---------------------------------|------------------------------|------------------------------|---------|--------------------------------|----------------------------|----------------------------|-------------------------------|---------|
| 65,693 | 79,032 | 95,480 | 6106011 | MEDICAL & DENTAL INSURANCE | 99,216 | 97,896 | 97,896 | 97,896 |
| 438 | 530 | 672 | 6106012 | LIFE INSURANCE | 612 | 606 | 606 | 606 |
| 984 | 1,061 | 1,401 | 6106013 | LONG-TERM DISABILITY INS. | 1,215 | 1,386 | 1,386 | 1,386 |
| 30,992 | 35,256 | 36,483 | 6106014 | RETIREMENT | 32,467 | 36,998 | 36,998 | 36,998 |
| 416,591 | 473,544 | 541,745 | | TOTAL PERSONAL SERVICES | 517,546 | 551,716 | 551,716 | 551,716 |
| MATERIALS & SERVICES | | | | | | | | |
| 21,163 | 18,228 | 19,800 | 6201119 | CONTRACTED SERVICES | 23,000 | 20,400 | 20,400 | 20,400 |
| 450 | 452 | 500 | 6201159 | OTHER CONSULTANTS | 3,452 | 500 | 500 | 500 |
| 11,662 | 11,168 | 12,400 | 6203001 | ELECTRIC POWER | 12,200 | 12,600 | 12,600 | 12,600 |
| 0 | 358 | 100 | 6203010 | NATURAL GAS | 350 | 300 | 300 | 300 |
| 1,462 | 1,903 | 1,700 | 6203020 | TELEPHONE | 2,300 | 1,900 | 1,900 | 1,900 |
| 928 | 699 | 1,200 | 6206002 | CONFERENCES, MEETINGS | 750 | 1,000 | 1,000 | 1,000 |
| 401 | 586 | 300 | 6206004 | RECRUITMENT/RELOCATION | 150 | 300 | 300 | 300 |
| 350 | 50 | 300 | 6206005 | MEMBERSHIP AND DUES | 200 | 300 | 300 | 300 |
| 89 | 15 | 100 | 6206006 | BOOKS AND PERIODICALS | 50 | 100 | 100 | 100 |
| 759 | 1,207 | 850 | 6206007 | SAFETY | 1,800 | 1,000 | 1,000 | 1,000 |
| 19,820 | 17,550 | 21,800 | 6209010 | INSURANCE AND BONDS | 16,758 | 18,000 | 18,000 | 18,000 |
| 754 | 437 | 1,200 | 6209030 | UNIFORMS & CLOTHING | 1,000 | 1,200 | 1,200 | 1,200 |
| 787 | 34,118 | 800 | 6210001 | BUILDING MAINTENANCE | 1,500 | 1,000 | 1,000 | 1,000 |
| 50,830 | 19,163 | 51,500 | 6210010 | SYSTEM MAINTENANCE | 49,000 | 60,000 | 60,000 | 60,000 |
| 16,167 | 12,934 | 13,000 | 6221001 | GASOLINE, FUEL, OILS | 12,800 | 14,500 | 14,500 | 14,500 |
| 5,445 | 0 | 0 | 6221010 | VEHICLE REPAIR PARTS | 0 | 0 | 0 | 0 |
| 0 | 14,824 | 20,501 | 6221013 | VEHICLE REPAIR & OPERATION | 18,638 | 20,362 | 20,362 | 20,362 |
| 0 | 1,798 | 0 | 6221015 | CORROSION CONTROL | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 6221020 | GIS ALLOCATION | 0 | 3,500 | 3,500 | 3,500 |
| 8,128 | 6,383 | 6,500 | 6222020 | FERTILIZERS | 5,000 | 6,500 | 6,500 | 6,500 |
| 1,012 | 0 | 3,000 | 6222090 | OTHER EXPENDABLE GOODS | 2,500 | 1,000 | 1,000 | 1,000 |
| 3,339 | 2,497 | 2,000 | 6229001 | OTHER SUPPLIES | 2,000 | 2,500 | 2,500 | 2,500 |
| 143,545 | 144,369 | 157,551 | | TOTAL MATERIALS & SERVICES | 153,448 | 166,962 | 166,962 | 166,962 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
265-000-PARKS MAINTENANCE FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|--|------------------------|--------------------|--------------------|-----------------------|
| CAPITAL OUTLAY | | | | | | | |
| 21,044 | 0 | 0 | 6310101 OTHER VEHICLES | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 6320001 OFFICE EQUIPMENT | 0 | 0 | 0 | 0 |
| 0 | 1,024 | 0 | 6320201 OTHER EQUIPMENT | 0 | 9,000 | 9,000 | 9,000 |
| 97,939 | 119,796 | 51,000 | 6330301 PARK IMPROVEMENTS | 48,000 | 40,300 | 40,300 | 40,300 |
| 118,983 | 120,820 | 51,000 | TOTAL CAPITAL OUTLAY | 48,000 | 49,300 | 49,300 | 49,300 |
| TRANSFERS | | | | | | | |
| 25,515 | 26,280 | 27,068 | 6601111 TRANSFER TO GENERAL FUND | 27,068 | 27,880 | 27,880 | 27,880 |
| 12,147 | 0 | 0 | 6602065 TRANSFER TO VEHICLE MAINT | 0 | 0 | 0 | 0 |
| 37,662 | 26,280 | 27,068 | TOTAL TRANSFERS | 27,068 | 27,880 | 27,880 | 27,880 |
| 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 |
| 717,621 | 765,853 | 778,204 | TOTAL EXPENDITURES | 746,902 | 796,698 | 796,698 | 796,698 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 0 | 0 | 263,117 | 6780001 APPROPRIATED FB - CONTINGENCY | 0 | 221,407 | 221,407 | 221,407 |
| 405,382 | 374,427 | 0 | 6800502 UNAPPROPRIATED FUND BALANCE | 317,925 | 0 | 0 | 0 |
| 405,382 | 374,427 | 263,117 | TOTAL CONTINGENCY/FUND BALANCE | 317,925 | 221,407 | 221,407 | 221,407 |
| 405,382 | 374,427 | 263,117 | TOTAL ENDING FUND BALANCE | 317,925 | 221,407 | 221,407 | 221,407 |
| 63,875 | -30,955 | -127,021 | <i>Excess of Resources over Expenditures</i> | -56,502 | -96,518 | -96,518 | -96,518 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
270-000-PARKS PLAYGROUND FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|---------|--|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | |
| 1,750 | 1,864 | 2,000 | 4601910 | OTHER REVENUE | 2,000 | 2,000 | 2,000 |
| 199 | 150 | 200 | 4610001 | INTEREST ALLOCATED | 50 | 50 | 50 |
| 1,949 | 2,013 | 2,200 | | TOTAL MISCELLANEOUS REVENUE | 2,050 | 2,050 | 2,050 |
| BEGINNING FUND BALANCE | | | | | | | |
| 3,186 | 5,135 | 7,335 | 4890010 | BEGINNING BALANCE | 7,148 | 9,198 | 9,198 |
| 3,186 | 5,135 | 7,335 | | TOTAL BEGINNING FUND BALANCE | 7,148 | 9,198 | 9,198 |
| 5,135 | 7,148 | 9,535 | | TOTAL RESOURCES | 9,198 | 11,248 | 11,248 |
| CAPITAL OUTLAY | | | | | | | |
| 0 | 0 | 9,535 | 6370400 | ADDITIONAL CAPITAL RESERVE | 0 | 11,248 | 11,248 |
| 0 | 0 | 9,535 | | TOTAL CAPITAL OUTLAY | 0 | 11,248 | 11,248 |
| TRANSFERS | | | | | | | |
| 0 | 0 | 0 | 6601265 | TRANSFER TO PARKS OPER FUND | 0 | 0 | 0 |
| 0 | 0 | 0 | | TOTAL TRANSFERS | 0 | 0 | 0 |
| 0 | 0 | 9,535 | | TOTAL EXPENDITURES | 0 | 11,248 | 11,248 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 5,135 | 7,148 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 9,198 | 0 | 0 |
| 5,135 | 7,148 | 0 | | TOTAL CONTINGENCY/FUND BALANCE | 9,198 | 0 | 0 |
| 5,135 | 7,148 | 0 | | TOTAL ENDING FUND BALANCE | 9,198 | 0 | 0 |
| 1,949 | 2,013 | -7,335 | | <i>Excess of Resources over Expenditures</i> | 2,050 | -9,198 | -9,198 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
271-000-PARKS SDC IMPROVEMENT FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------|----------------------|----------------------|---------|------------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| CHARGES FOR SERVICES | | | | | | | |
| 274,946 | 82,494 | 129,150 | 4404111 | IMPROVEMENT FEE-INSIDE | 65,000 | 70,000 | 70,000 |
| 274,946 | 82,494 | 129,150 | | TOTAL CHARGES FOR SERVICES | 65,000 | 70,000 | 70,000 |
| INTER-GOVERNMENTAL | | | | | | | |
| 0 | 0 | 1,700,000 | 4301800 | PARKS FEDERAL GRANT | 0 | | |
| 0 | 2,987 | 3,200 | 4302004 | MTR. VEHICLE REV. ALLOCATION | 3,182 | 3,900 | 3,900 |
| 0 | 14,566 | 235,795 | 4302081 | PARKS & RECREATION STATE GRA | 0 | 400,000 | 400,000 |
| 0 | 17,553 | 1,938,995 | | TOTAL INTER-GOVERNMENTAL | 3,182 | 403,900 | 403,900 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 0 | 0 | 0 | 4601910 | OTHER REVENUE | 0 | 0 | 0 |
| 42,425 | 18,931 | 20,000 | 4610001 | INTEREST ALLOCATED | 4,300 | 5,000 | 5,000 |
| 42,425 | 18,931 | 20,000 | | TOTAL MISCELLANEOUS REVENUE | 4,300 | 5,000 | 5,000 |
| TRANSFERS IN | | | | | | | |
| 8,050 | 9,157 | 0 | 4701285 | FOOTPATH & TRAIL FUND | 0 | 0 | 0 |
| 8,050 | 9,157 | 0 | | TOTAL TRANSFERS IN | 0 | 0 | 0 |
| BEGINNING FUND BALANCE | | | | | | | |
| 749,202 | 1,051,479 | 821,390 | 4890010 | BEGINNING BALANCE | 790,751 | 484,071 | 484,071 |
| 749,202 | 1,051,479 | 821,390 | | TOTAL BEGINNING FUND BALANCE | 790,751 | 484,071 | 484,071 |
| 1,074,623 | 1,179,614 | 2,909,535 | | TOTAL RESOURCES | 863,233 | 962,971 | 962,971 |
| CAPITAL OUTLAY | | | | | | | |
| 3,779 | 71,041 | 430,000 | 6330101 | BUILDINGS CONSTRUCTED | 346,362 | 0 | 0 |
| 0 | 31,577 | 0 | 6330301 | PARK IMPROVEMENTS | 4,300 | 0 | 0 |
| 5,048 | 10,352 | 0 | 6340106 | MASTER PLANS | 0 | 0 | 0 |
| 14,318 | 175,893 | 2,418,500 | 6340205 | TRAIL IMPROVEMENTS | 24,000 | 800,000 | 800,000 |
| 0 | 0 | 0 | 6340401 | LAND PURCHASED | 4,500 | 0 | 0 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
271-000-PARKS SDC IMPROVEMENT FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|--|------------------------|--------------------|--------------------|-----------------------|
| 0 | 100,000 | 0 | 6360100 SCHOOL DISTRICT SOCCER FIELD | 0 | 0 | 0 | 0 |
| 0 | 0 | 61,035 | 6370400 ADDITIONAL CAPITAL RESERVE | 0 | 162,971 | 162,971 | 162,971 |
| 23,144 | 388,863 | 2,909,535 | TOTAL CAPITAL OUTLAY | 379,162 | 962,971 | 962,971 | 962,971 |
| 23,144 | 388,863 | 2,909,535 | TOTAL EXPENDITURES | 379,162 | 962,971 | 962,971 | 962,971 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 1,051,480 | 790,751 | 0 | 6800502 UNAPPROPRIATED FUND BALANCE | 484,071 | 0 | 0 | 0 |
| 1,051,480 | 790,751 | 0 | TOTAL CONTINGENCY/FUND BALANCE | 484,071 | 0 | 0 | 0 |
| 1,051,480 | 790,751 | 0 | TOTAL ENDING FUND BALANCE | 484,071 | 0 | 0 | 0 |
| 302,277 | -260,728 | -821,390 | <i>Excess of Resources over Expenditures</i> | -306,680 | -484,071 | -484,071 | -484,071 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
272-000-OPEN SPACE ACQUISITION**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|---------|--|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| INTER-GOVERNMENTAL | | | | | | | |
| 0 | 105,000 | 0 | 4302081 | PARKS & RECREATION GRANT | 0 | 263,000 | 263,000 |
| 0 | 105,000 | 0 | | TOTAL INTER-GOVERNMENTAL | 0 | 263,000 | 263,000 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 51,055 | 19,981 | 28,000 | 4610001 | INTEREST ALLOCATED | 6,500 | 6,000 | 6,000 |
| 51,055 | 19,981 | 28,000 | | TOTAL MISCELLANEOUS REVENUE | 6,500 | 6,000 | 6,000 |
| BEGINNING FUND BALANCE | | | | | | | |
| 1,165,417 | 1,110,896 | 982,896 | 4890010 | BEGINNING BALANCE | 1,001,475 | 703,042 | 703,042 |
| 1,165,417 | 1,110,896 | 982,896 | | TOTAL BEGINNING FUND BALANCE | 1,001,475 | 703,042 | 703,042 |
| 1,216,472 | 1,235,877 | 1,010,896 | | TOTAL RESOURCES | 1,007,975 | 972,042 | 972,042 |
| CAPITAL OUTLAY | | | | | | | |
| 105,576 | 234,402 | 1,010,896 | 6340401 | LAND PURCHASED | 304,933 | 972,042 | 972,042 |
| 105,576 | 234,402 | 1,010,896 | | TOTAL CAPITAL OUTLAY | 304,933 | 972,042 | 972,042 |
| 105,576 | 234,402 | 1,010,896 | | TOTAL EXPENDITURES | 304,933 | 972,042 | 972,042 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 1,110,896 | 1,001,475 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 703,042 | 0 | 0 |
| 1,110,896 | 1,001,475 | 0 | | TOTAL CONTINGENCY/FUND BALANCE | 703,042 | 0 | 0 |
| 1,110,896 | 1,001,475 | 0 | | TOTAL ENDING FUND BALANCE | 703,042 | 0 | 0 |
| -54,521 | -109,421 | -982,896 | | <i>Excess of Resources over Expenditures</i> | -298,433 | -703,042 | -703,042 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
202-000-FOOTPATHS & TRAILS**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|--|-------------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| INTER-GOVERNMENTAL | | | | | | | |
| 3,304 | 0 | 0 | 4302004 | MTR. VEHICLE REV. ALLOCATION | 0 | 0 | 0 |
| 3,304 | 0 | 0 | TOTAL INTER-GOVERNMENTAL | | 0 | 0 | 0 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 357 | 47 | 0 | 4610001 | INTEREST ALLOCATED | 0 | 0 | 0 |
| 357 | 47 | 0 | TOTAL MISCELLANEOUS REVENUE | | 0 | 0 | 0 |
| BEGINNING FUND BALANCE | | | | | | | |
| 13,500 | 9,111 | 0 | 4890010 | BEGINNING BALANCE | 0 | 0 | 0 |
| 13,500 | 9,111 | 0 | TOTAL BEGINNING FUND BALANCE | | 0 | 0 | 0 |
| 17,162 | 9,157 | 0 | TOTAL RESOURCES | | 0 | 0 | 0 |
| TRANSFERS | | | | | | | |
| 8,050 | 9,157 | 0 | 6601070 | TRANSFER TO PARKS SDC IMPROVE | 0 | 0 | 0 |
| 8,050 | 9,157 | 0 | TOTAL TRANSFERS | | 0 | 0 | 0 |
| 8,050 | 9,157 | 0 | TOTAL EXPENDITURES | | 0 | 0 | 0 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 9,111 | 0 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 0 | 0 | 0 |
| 9,111 | 0 | 0 | TOTAL CONTINGENCY/FUND BALANCE | | 0 | 0 | 0 |
| 9,111 | 0 | 0 | TOTAL ENDING FUND BALANCE | | 0 | 0 | 0 |
| -4,389 | -9,111 | 0 | <i>Excess of Resources over Expenditures</i> | | 0 | 0 | 0 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
469-000-UNBONDED ASSESSMENT FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------|----------------------|----------------------|--------------------------------------|------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | |
| 0 | 0 | 0 | 4601910 OTHER REVENUE | 0 | 0 | 0 | 0 |
| 25,131 | 11,487 | 8,000 | 4610001 INTEREST ALLOCATED | 2,500 | 5,000 | 5,000 | 5,000 |
| 0 | 0 | 0 | 4620012 SW COAST/BARD ROAD | 0 | 0 | 0 | 0 |
| 0 | 0 | 497,500 | 4650001 SALE OF REAL ESTATE | 497,498 | 0 | 0 | 0 |
| 55,087 | 10,692 | 20,000 | 4690056 DEPOSITS- ENGINEERING REVIEW | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 4807312 SW COAST/BARD ROAD | 0 | 0 | 0 | 0 |
| 80,217 | 22,179 | 525,500 | TOTAL MISCELLANEOUS REVENUE | 499,998 | 5,000 | 5,000 | 5,000 |
| TRANSFERS IN | | | | | | | |
| 0 | 0 | 0 | 4703469 INTERFUND LOAN REPAYMENTS | 0 | 72,114 | 72,114 | 72,114 |
| 0 | 0 | 0 | TOTAL TRANSFERS IN | 0 | 72,114 | 72,114 | 72,114 |
| BEGINNING FUND BALANCE | | | | | | | |
| 528,323 | 551,487 | 563,487 | 4890010 BEGINNING BALANCE | 560,372 | 660,370 | 660,370 | 660,370 |
| 528,323 | 551,487 | 563,487 | TOTAL BEGINNING FUND BALANCE | 560,372 | 660,370 | 660,370 | 660,370 |
| 608,540 | 573,666 | 1,088,987 | TOTAL RESOURCES | 1,060,370 | 737,484 | 737,484 | 737,484 |
| MATERIALS & SERVICES | | | | | | | |
| 1,500 | 0 | 0 | 6201119 CONTRACTED SERVICES | 0 | 0 | 0 | 0 |
| 466 | 2,602 | 50,000 | 6201129 LID EXPENSES | 0 | 0 | 0 | 0 |
| 55,087 | 10,692 | 20,000 | 6201156 ENGINEERING REVIEW EXPENSE | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 6201159 OTHER CONSULTANTS | 0 | 0 | 0 | 0 |
| 0 | 0 | 297,500 | 6231097 CHILD CARE PARTNERSHIP | 0 | 300,000 | 300,000 | 300,000 |
| 57,053 | 13,294 | 367,500 | TOTAL MATERIALS & SERVICES | 0 | 300,000 | 300,000 | 300,000 |
| CAPITAL OUTLAY | | | | | | | |
| 0 | 0 | 0 | 6340101 ENGINEERING DESIGN | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 6340401 LAND PURCHASED | 50,000 | 0 | 0 | 0 |
| 0 | 0 | 371,487 | 6370400 ADDITIONAL CAPITAL RESERVE | 0 | 437,484 | 437,484 | 437,484 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
469-000-UNBONDED ASSESSMENT FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|----------------------|----------------------|----------------------|--|------------------------|--------------------|--------------------|-----------------------|
| 0 | 0 | 371,487 | TOTAL CAPITAL OUTLAY | 50,000 | 437,484 | 437,484 | 437,484 |
| | | | TRANSFERS | | | | |
| 0 | 0 | 350,000 | 6603100 INTERFUND LOAN | 350,000 | 0 | 0 | 0 |
| 0 | 0 | 350,000 | TOTAL TRANSFERS | 350,000 | 0 | 0 | 0 |
| 57,053 | 13,294 | 1,088,987 | TOTAL EXPENDITURES | 400,000 | 737,484 | 737,484 | 737,484 |
| | | | CONTINGENCY/FUND BALANCE | | | | |
| 551,487 | 560,372 | 0 | 6800502 UNAPPROPRIATED FUND BALANCE | 660,370 | 0 | 0 | 0 |
| 551,487 | 560,372 | 0 | TOTAL CONTINGENCY/FUND BALANCE | 660,370 | 0 | 0 | 0 |
| 551,487 | 560,372 | 0 | TOTAL ENDING FUND BALANCE | 660,370 | 0 | 0 | 0 |
| 23,164 | 8,885 | -563,487 | <i>Excess of Resources over Expenditures</i> | 99,998 | -660,370 | -660,370 | -660,370 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
201-000-STREET OPERATIONS**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|-------------------------|----------------------|----------------------|---------|----------------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| FEES, LICENSES, PERMITS | | | | | | | |
| 10,544 | 4,706 | 6,000 | 4202010 | EXCAVATING & GRADING PERMITS | 5,000 | 5,000 | 5,000 |
| 10,544 | 4,706 | 6,000 | | TOTAL FEES, LICENSES, PERMITS | 5,000 | 5,000 | 5,000 |
| INTER-GOVERNMENTAL | | | | | | | |
| | 89,174 | 0 | 4301800 | FEDERAL GRANTS | 0 | 0 | 0 |
| 327,133 | 295,690 | 313,767 | 4302004 | MTR. VEHICLE REV. ALLOCATION | 315,000 | 386,000 | 386,000 |
| 358,694 | 216,975 | 0 | 4302080 | OTHER STATE ALLOC (moved to 211) | 0 | 0 | 0 |
| 0 | 0 | 0 | 4303140 | LINCOLN COUNTY | 0 | 0 | 0 |
| 685,827 | 601,839 | 313,767 | | TOTAL INTER-GOVERNMENTAL | 315,000 | 386,000 | 386,000 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 20 | 290 | 0 | 4601910 | OTHER REVENUE | 0 | 0 | 0 |
| 0 | 0 | 0 | 4601920 | RE-IMBURSE LIENS FILED | 0 | 0 | 0 |
| 41,599 | 21,077 | 10,000 | 4610001 | INTEREST ALLOCATED | 4,000 | 4,000 | 4,000 |
| 59,900 | 0 | 0 | 4650001 | SALE OF REAL ESTATE | 0 | 0 | 0 |
| 26,967 | 0 | 0 | 4650005 | SALE OF EQUIPMENT | 0 | 0 | 0 |
| 128,486 | 21,367 | 10,000 | | TOTAL MISCELLANEOUS REVENUE | 4,000 | 4,000 | 4,000 |
| TRANSFERS IN | | | | | | | |
| 869,565 | 871,024 | 787,883 | 4701230 | TRANSIENT ROOM TAX FUNDS | 826,845 | 833,295 | 833,295 |
| 869,565 | 871,024 | 787,883 | | TOTAL TRANSFERS IN | 826,845 | 833,295 | 833,295 |
| BEGINNING FUND BALANCE | | | | | | | |
| 652,269 | 958,481 | 710,097 | 4890010 | BEGINNING BALANCE | 816,728 | 619,246 | 619,246 |
| 652,269 | 958,481 | 710,097 | | TOTAL BEGINNING FUND BALANCE | 816,728 | 619,246 | 619,246 |
| 2,346,690 | 2,457,417 | 1,827,747 | | TOTAL RESOURCES | 1,967,573 | 1,847,541 | 1,847,541 |
| PERSONAL SERVICES | | | | | | | |
| 291,218 | 303,128 | 332,977 | 6101100 | REGULAR FULL TIME SALARY | 327,837 | 354,738 | 354,738 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
201-000-STREET OPERATIONS**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------------|------------------------------|------------------------------|---------------------------------------|--------------------------------|----------------------------|----------------------------|-------------------------------|
| 9,232 | 16,717 | 16,945 | 6102001 PART TIME & SEASONAL SALARY | 22,409 | 19,662 | 19,662 | 19,662 |
| 1,121 | 1,386 | 2,000 | 6103012 OVERTIME | 2,039 | 2,000 | 2,000 | 2,000 |
| 22,382 | 24,289 | 26,923 | 6105011 FICA/MEDICARE | 26,345 | 28,795 | 28,795 | 28,795 |
| 15,577 | 14,671 | 19,186 | 6105012 WORKMEN'S COMP | 16,333 | 20,621 | 20,621 | 20,621 |
| 1,852 | 410 | 0 | 6105013 UNEMPLOYMENT RE-IMBURSEMEN | 1,500 | 0 | 0 | 0 |
| 72,228 | 85,833 | 104,437 | 6106011 MEDICAL & DENTAL INSURANCE | 96,103 | 94,489 | 94,489 | 94,489 |
| 502 | 607 | 686 | 6106012 LIFE INSURANCE | 611 | 618 | 618 | 618 |
| 1,188 | 1,204 | 1,444 | 6106013 LONG-TERM DISABILITY INS. | 1,258 | 1,492 | 1,492 | 1,492 |
| 35,151 | 36,705 | 34,344 | 6106014 RETIREMENT | 33,844 | 36,567 | 36,567 | 36,567 |
| 450,452 | 484,951 | 538,942 | TOTAL PERSONAL SERVICES | 528,279 | 558,982 | 558,982 | 558,982 |
| | | | MATERIALS & SERVICES | | | | |
| 26,403 | 68,359 | 35,000 | 6201119 CONTRACTED SERVICES | 20,000 | 20,000 | 20,000 | 20,000 |
| 0 | 2,500 | 0 | 6201152 LEGAL SERVICES | 0 | 0 | 0 | 0 |
| 16,824 | 7,618 | 5,000 | 6201154 ENGINEERING | 3,000 | 3,500 | 3,500 | 3,500 |
| 6,265 | 0 | 1,000 | 6202101 COMPUTER SOFTWARE, UPGRADES, | 2,531 | 2,000 | 2,000 | 2,000 |
| 4,543 | 4,528 | 5,500 | 6203001 ELECTRIC POWER | 4,500 | 4,500 | 4,500 | 4,500 |
| 155,085 | 147,355 | 160,000 | 6203002 STREET LIGHTING | 150,000 | 156,000 | 156,000 | 156,000 |
| 4,731 | 4,726 | 4,800 | 6203020 TELEPHONE | 5,000 | 5,000 | 5,000 | 5,000 |
| 2,541 | 4,050 | 2,500 | 6206002 CONFERENCES, MEETINGS | 2,600 | 3,000 | 3,000 | 3,000 |
| 987 | 629 | 500 | 6206004 RECRUITMENT/RELOCATION | 2,100 | 500 | 500 | 500 |
| 393 | 319 | 500 | 6206005 MEMBERSHIP AND DUES | 792 | 500 | 500 | 500 |
| -30 | 150 | 200 | 6206006 BOOKS AND PERIODICALS | 150 | 150 | 150 | 150 |
| 695 | 2,142 | 2,000 | 6206007 SAFETY | 2,000 | 2,000 | 2,000 | 2,000 |
| 11,424 | 9,510 | 10,000 | 6209010 INSURANCE AND BONDS | 9,000 | 9,000 | 9,000 | 9,000 |
| 590 | 1,805 | 1,200 | 6209030 UNIFORMS & CLOTHING | 1,000 | 1,000 | 1,000 | 1,000 |
| 829 | 823 | 1,000 | 6210001 BUILDING MAINTENANCE | 800 | 1,000 | 1,000 | 1,000 |
| 317,018 | 110,660 | 0 | 6210009 STREET OVERLAY PROJECTS | 0 | 0 | 0 | 0 |
| 43,455 | 53,511 | 60,000 | 6210010 SYSTEM MAINTENANCE | 55,000 | 50,000 | 50,000 | 50,000 |
| 2,149 | 1,693 | 4,000 | 6211010 STREET SIGNAL MAINTENANCE | 4,000 | 4,000 | 4,000 | 4,000 |
| 2,764 | 1,788 | 2,800 | 6211020 MAINTENANCE/LEASE-OFFICE EQUI | 2,800 | 2,800 | 2,800 | 2,800 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
201-000-STREET OPERATIONS**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|----------------------|----------------------|----------------------|---------------------------------------|------------------------|--------------------|--------------------|-----------------------|
| 21,186 | 15,893 | 18,000 | 6221001 GASOLINE, FUEL, OILS | 16,000 | 16,000 | 16,000 | 16,000 |
| 11,808 | 0 | 0 | 6221010 VEHICLE REPAIR PARTS | 0 | 0 | 0 | 0 |
| 0 | 25,992 | 43,415 | 6221013 VEHICLE REPAIR & OPERATION | 40,300 | 44,026 | 44,026 | 44,026 |
| 1,514 | 0 | 0 | 6221015 CORROSION CONTROL | 2,394 | 2,000 | 2,000 | 2,000 |
| 5,254 | 6,746 | 8,000 | 6229001 OTHER SUPPLIES | 7,000 | 7,000 | 7,000 | 7,000 |
| 2,318 | 260 | 500 | 6231204 BANNERS | 0 | 500 | 500 | 500 |
| 4,694 | 2,591 | 4,500 | 6231210 COMMUNITY CLEAN-UP PROGRAM | 3,000 | 3,000 | 3,000 | 3,000 |
| 643,441 | 473,649 | 370,415 | TOTAL MATERIALS & SERVICES | 333,967 | 337,476 | 337,476 | 337,476 |
| CAPITAL OUTLAY | | | | | | | |
| 0 | 21,358 | 0 | 6310101 OTHER VEHICLES | 0 | 0 | 0 | 0 |
| 0 | 2,862 | 0 | 6320001 OFFICE EQUIPMENT | 0 | 0 | 0 | 0 |
| 465 | 0 | 4,000 | 6320201 OTHER EQUIPMENT | 3,895 | 0 | 0 | 0 |
| 0 | 0 | 0 | 6330101 BUILDINGS CONSTRUCTED | 0 | 0 | 0 | 0 |
| 83,340 | 566,715 | 0 | 6340206 STORM DRAIN CONSTRUCTION | 0 | 0 | 0 | 0 |
| 15,199 | 9,296 | 0 | 6340208 SIDEWALK CONSTRUCTION | 0 | 0 | 0 | 0 |
| 17,850 | 0 | 0 | 6340245 S 48TH STREET EXTENSION | 0 | 0 | 0 | 0 |
| 83,800 | 0 | 0 | 6340257 TAFT HIGH SCHOOL DRIVE PROJEC | 0 | 0 | 0 | 0 |
| 200,654 | 600,231 | 4,000 | TOTAL CAPITAL OUTLAY | 3,895 | 0 | 0 | 0 |
| TRANSFERS | | | | | | | |
| 15,007 | 15,757 | 16,230 | 6601120 TRANSFER TO LINCOLN SQ CENTER | 16,230 | 16,717 | 16,717 | 16,717 |
| 2,066 | 2,066 | 2,500 | 6601193 TRANSFER TO % FOR ARTS | 0 | 1,500 | 1,500 | 1,500 |
| 0 | 0 | 400,000 | 6601205 TRANSFER TO STREET CAPITAL | 400,000 | 400,000 | 400,000 | 400,000 |
| 0 | 0 | 0 | 6601469 TRF UNBONDED ASSESS FUND | 0 | 0 | 0 | 0 |
| 14,420 | 0 | 0 | 6602065 TRANSFER TO VEHICLE MAINT | 0 | 0 | 0 | 0 |
| 62,170 | 64,035 | 65,956 | 6602111 TRANSFER TO CITY HALL OPR | 65,956 | 67,935 | 67,935 | 67,935 |
| 93,663 | 81,858 | 484,686 | TOTAL TRANSFERS | 482,186 | 486,152 | 486,152 | 486,152 |
| 1,388,209 | 1,640,689 | 1,398,043 | TOTAL EXPENDITURES | 1,348,327 | 1,382,610 | 1,382,610 | 1,382,610 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
201-000-STREET OPERATIONS**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|---------|--|--------------------|--------------------|-----------------------|
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 0 | 0 | 429,704 | 6780001 | APPROPRIATED FB - CONTINGENCY | 0 | 464,931 | 464,931 |
| 958,481 | 816,728 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 619,246 | 0 | 0 |
| 958,481 | 816,728 | 429,704 | | TOTAL CONTINGENCY/FUND BALANCE | 619,246 | 464,931 | 464,931 |
| 958,481 | 816,728 | 429,704 | | TOTAL ENDING FUND BALANCE | 619,246 | 464,931 | 464,931 |
| 306,212 | -141,753 | -280,393 | | <i>Excess of Resources over Expenditures</i> | -197,482 | -154,315 | -154,315 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
211-000-STREET CAPITAL FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------|----------------------|----------------------|---------|------------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| INTER-GOVERNMENTAL | | | | | | | |
| 0 | 0 | 200,000 | 4301850 | ODOT SIDEWALK GRANTS | 100,000 | 100,000 | 100,000 |
| 0 | 0 | 437,993 | 4302080 | STP GRANTS | 437,993 | 76,000 | 76,000 |
| 0 | 0 | 0 | 4303140 | LINCOLN COUNTY | 0 | 0 | 0 |
| 0 | 0 | 637,993 | | TOTAL INTER-GOVERNMENTAL | 537,993 | 176,000 | 176,000 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 0 | 0 | 0 | 4601910 | OTHER REVENUE | 0 | 0 | 0 |
| 0 | 0 | 10,000 | 4610001 | INTEREST ALLOCATED | 500 | 500 | 500 |
| 0 | 0 | 10,000 | | TOTAL MISCELLANEOUS REVENUE | 500 | 500 | 500 |
| TRANSFERS IN | | | | | | | |
| 0 | 0 | 400,000 | 4702220 | STREET FUND | 400,000 | 400,000 | 400,000 |
| 0 | 0 | 400,000 | | TOTAL TRANSFERS IN | 400,000 | 400,000 | 400,000 |
| BEGINNING FUND BALANCE | | | | | | | |
| 0 | 0 | 0 | 4890010 | BEGINNING BALANCE | 0 | 298,493 | 298,493 |
| 0 | 0 | 0 | | TOTAL BEGINNING FUND BALANCE | 0 | 298,493 | 298,493 |
| 0 | 0 | 1,047,993 | | TOTAL RESOURCES | 938,493 | 874,993 | 874,993 |
| MATERIALS & SERVICES | | | | | | | |
| 0 | 0 | 600,000 | 6210009 | STREET OVERLAY PROJECTS | 620,000 | 525,000 | 525,000 |
| 0 | 0 | 600,000 | | TOTAL MATERIALS & SERVICES | 620,000 | 525,000 | 525,000 |
| CAPITAL OUTLAY | | | | | | | |
| 0 | 0 | 0 | 6340206 | STORM DRAIN CONSTRUCTION | 0 | 0 | 0 |
| 0 | 0 | 300,000 | 6340208 | SIDEWALK CONSTRUCTION | 20,000 | 300,000 | 300,000 |
| 0 | 0 | 147,993 | 6370400 | ADDITIONAL CAPITAL RESERVE | 0 | 49,993 | 49,993 |
| 0 | 0 | 447,993 | | TOTAL CAPITAL OUTLAY | 20,000 | 349,993 | 349,993 |
| 0 | 0 | 1,047,993 | | TOTAL EXPENDITURES | 640,000 | 874,993 | 874,993 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
211-000-STREET CAPITAL FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|----------------------|----------------------|----------------------|--|------------------------|--------------------|--------------------|-----------------------|
| | | | CONTINGENCY/FUND BALANCE | | | | |
| 0 | 0 | 0 | 6800502 UNAPPROPRIATED FUND BALANCE | 298,493 | 0 | 0 | 0 |
| 0 | 0 | 0 | TOTAL CONTINGENCY/FUND BALANCE | 298,493 | 0 | 0 | 0 |
| 0 | 0 | 0 | TOTAL ENDING FUND BALANCE | 298,493 | 0 | 0 | 0 |
| 0 | 0 | 0 | <i>Excess of Resources over Expenditures</i> | 298,493 | -298,493 | -298,493 | -298,493 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
212-000-TRANSPORTATION DEVELOP FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|---------|--|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| CHARGES FOR SERVICES | | | | | | | |
| 91,618 | 25,848 | 40,000 | 4404001 | IMPROVE FEE - INSIDE | 20,000 | 22,000 | 22,000 |
| 91,618 | 25,848 | 40,000 | | TOTAL CHARGES FOR SERVICES | 20,000 | 22,000 | 22,000 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 5,071 | 3,744 | 4,000 | 4610001 | INTEREST ALLOCATED | 1,500 | 1,500 | 1,500 |
| 73,490 | 0 | 0 | 4650001 | SALE OF REAL ESTATE | 0 | 0 | 0 |
| 78,561 | 3,744 | 4,000 | | TOTAL MISCELLANEOUS REVENUE | 1,500 | 1,500 | 1,500 |
| BEGINNING FUND BALANCE | | | | | | | |
| 62 | 170,242 | 214,742 | 4890010 | BEGINNING BALANCE | 199,834 | 171,334 | 171,334 |
| 62 | 170,242 | 214,742 | | TOTAL BEGINNING FUND BALANCE | 199,834 | 171,334 | 171,334 |
| 170,242 | 199,834 | 258,742 | | TOTAL RESOURCES | 221,334 | 194,834 | 194,834 |
| CAPITAL OUTLAY | | | | | | | |
| 0 | 0 | 0 | 6340106 | MASTER PLANS | 50,000 | 0 | 0 |
| 0 | 0 | 0 | 6340245 | S 48TH STREET EXTENSION | 0 | 0 | 0 |
| 0 | 0 | 258,742 | 6370400 | ADDITIONAL CAPITAL RESERVE | 0 | 194,834 | 194,834 |
| 0 | 0 | 258,742 | | TOTAL CAPITAL OUTLAY | 50,000 | 194,834 | 194,834 |
| 0 | 0 | 258,742 | | TOTAL EXPENDITURES | 50,000 | 194,834 | 194,834 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 170,242 | 199,834 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 171,334 | 0 | 0 |
| 170,242 | 199,834 | 0 | | TOTAL CONTINGENCY/FUND BALANCE | 171,334 | 0 | 0 |
| 170,242 | 199,834 | 0 | | TOTAL ENDING FUND BALANCE | 171,334 | 0 | 0 |
| <i>170,180</i> | <i>29,592</i> | <i>-214,742</i> | | <i>Excess of Resources over Expenditures</i> | <i>-28,500</i> | <i>-171,334</i> | <i>-171,334</i> |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
213-000-STORM DRAINAGE DEVELOP FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|---------|--|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| CHARGES FOR SERVICES | | | | | | | |
| 5,438 | 1,768 | 2,100 | 4404001 | IMPROVE FEE - INSIDE | 1,125 | 1,200 | 1,200 |
| 5,438 | 1,768 | 2,100 | | TOTAL CHARGES FOR SERVICES | 1,125 | 1,200 | 1,200 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 3,067 | 1,479 | 1,500 | 4610001 | INTEREST ALLOCATED | 500 | 500 | 500 |
| 3,067 | 1,479 | 1,500 | | TOTAL MISCELLANEOUS REVENUE | 500 | 500 | 500 |
| BEGINNING FUND BALANCE | | | | | | | |
| 62,689 | 71,194 | 74,994 | 4890010 | BEGINNING BALANCE | 74,441 | 76,066 | 76,066 |
| 62,689 | 71,194 | 74,994 | | TOTAL BEGINNING FUND BALANCE | 74,441 | 76,066 | 76,066 |
| 71,194 | 74,441 | 78,594 | | TOTAL RESOURCES | 76,066 | 77,766 | 77,766 |
| CAPITAL OUTLAY | | | | | | | |
| 0 | 0 | 75,000 | 6340106 | MASTER PLANS | 0 | 0 | 0 |
| 0 | 0 | 3,594 | 6370400 | ADDITIONAL CAPITAL RESERVE | 0 | 77,766 | 77,766 |
| 0 | 0 | 78,594 | | TOTAL CAPITAL OUTLAY | 0 | 77,766 | 77,766 |
| 0 | 0 | 78,594 | | TOTAL EXPENDITURES | 0 | 77,766 | 77,766 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 71,194 | 74,441 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 76,066 | 0 | 0 |
| 71,194 | 74,441 | 0 | | TOTAL CONTINGENCY/FUND BALANCE | 76,066 | 0 | 0 |
| 71,194 | 74,441 | 0 | | TOTAL ENDING FUND BALANCE | 76,066 | 0 | 0 |
| 8,505 | 3,247 | -74,994 | | <i>Excess of Resources over Expenditures</i> | 1,625 | -76,066 | -76,066 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
214-000-N HWY 101 IMPROVEMENT PROGRAM**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|---------|--|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| CHARGES FOR SERVICES | | | | | | | |
| 73,792 | 8,107 | 0 | 4404300 | TRAFFIC IMPACT FEES | 0 | 0 | 0 |
| 73,792 | 8,107 | 0 | | TOTAL CHARGES FOR SERVICES | 0 | 0 | 0 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 2,768 | 1,763 | 1,500 | 4610001 | INTEREST ALLOCATED | 600 | 600 | 600 |
| 2,768 | 1,763 | 1,500 | | TOTAL MISCELLANEOUS REVENUE | 600 | 600 | 600 |
| BEGINNING FUND BALANCE | | | | | | | |
| 6,922 | 83,482 | 88,825 | 4890010 | BEGINNING BALANCE | 93,352 | 93,952 | 93,952 |
| 6,922 | 83,482 | 88,825 | | TOTAL BEGINNING FUND BALANCE | 93,352 | 93,952 | 93,952 |
| 83,482 | 93,352 | 90,325 | | TOTAL RESOURCES | 93,952 | 94,552 | 94,552 |
| CAPITAL OUTLAY | | | | | | | |
| 0 | 0 | 90,325 | 6370400 | ADDITIONAL CAPITAL RESERVE | 0 | 94,552 | 94,552 |
| 0 | 0 | 90,325 | | TOTAL CAPITAL OUTLAY | 0 | 94,552 | 94,552 |
| 0 | 0 | 90,325 | | TOTAL EXPENDITURES | 0 | 94,552 | 94,552 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 83,482 | 93,352 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 93,952 | 0 | 0 |
| 83,482 | 93,352 | 0 | | TOTAL CONTINGENCY/FUND BALANCE | 93,952 | 0 | 0 |
| 83,482 | 93,352 | 0 | | TOTAL ENDING FUND BALANCE | 93,952 | 0 | 0 |
| 76,560 | 9,870 | -88,825 | | <i>Excess of Resources over Expenditures</i> | 600 | -93,952 | -93,952 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
215-000-INTERSECTION IMPROVEMENT**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|---------|--|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| CHARGES FOR SERVICES | | | | | | | |
| 0 | 0 | 0 | 4404300 | TRAFFIC IMPACT FEES | 0 | 0 | 0 |
| 0 | 0 | 0 | | TOTAL CHARGES FOR SERVICES | 0 | 0 | 0 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 5,550 | 2,548 | 2,500 | 4610001 | INTEREST ALLOCATED | 900 | 900 | 900 |
| 5,550 | 2,548 | 2,500 | | TOTAL MISCELLANEOUS REVENUE | 900 | 900 | 900 |
| BEGINNING FUND BALANCE | | | | | | | |
| 118,508 | 124,058 | 126,996 | 4890010 | BEGINNING BALANCE | 126,606 | 127,506 | 127,506 |
| 118,508 | 124,058 | 126,996 | | TOTAL BEGINNING FUND BALANCE | 126,606 | 127,506 | 127,506 |
| 124,058 | 126,606 | 129,496 | | TOTAL RESOURCES | 127,506 | 128,406 | 128,406 |
| CAPITAL OUTLAY | | | | | | | |
| 0 | 0 | 129,496 | 6370400 | ADDITIONAL CAPITAL RESERVE | 0 | 128,406 | 128,406 |
| 0 | 0 | 129,496 | | TOTAL CAPITAL OUTLAY | 0 | 128,406 | 128,406 |
| 0 | 0 | 129,496 | | TOTAL EXPENDITURES | 0 | 128,406 | 128,406 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 124,058 | 126,606 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 127,506 | 0 | 0 |
| 124,058 | 126,606 | 0 | | TOTAL CONTINGENCY/FUND BALANCE | 127,506 | 0 | 0 |
| 124,058 | 126,606 | 0 | | TOTAL ENDING FUND BALANCE | 127,506 | 0 | 0 |
| 5,550 | 2,548 | -126,996 | | <i>Excess of Resources over Expenditures</i> | 900 | -127,506 | -127,506 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
221-000-WATER UTILITY OPERATION**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------|----------------------|----------------------|----------------------------------|------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| CHARGES FOR SERVICES | | | | | | | |
| 2,550,854 | 2,752,370 | 2,932,063 | 4403001 UTILITIES | 2,814,136 | 2,982,984 | 2,982,984 | 2,982,984 |
| 7,709 | 13,061 | 8,000 | 4403101 FINANCE CHARGE | 15,467 | 13,000 | 13,000 | 13,000 |
| 5,724 | 8,425 | 6,000 | 4403111 NAME CHANGE | 5,205 | 5,000 | 5,000 | 5,000 |
| 123,935 | 51,112 | 55,600 | 4405030 METER INSTALLATION | 42,359 | 45,000 | 45,000 | 45,000 |
| 2,688,221 | 2,824,968 | 3,001,663 | TOTAL CHARGES FOR SERVICES | 2,877,167 | 3,045,984 | 3,045,984 | 3,045,984 |
| INTER-GOVERNMENTAL | | | | | | | |
| 1,238 | 0 | 0 | 4302080 OTHER STATE ALLOCATION | 0 | 0 | 0 | 0 |
| 1,238 | 0 | 0 | TOTAL INTER-GOVERNMENTAL | 0 | 0 | 0 | 0 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 5,873 | 6,951 | 6,500 | 4601910 OTHER REVENUE | 1,866 | 2,000 | 2,000 | 2,000 |
| 21,879 | 5,598 | 5,000 | 4610001 INTEREST ALLOCATED | | 500 | 500 | 500 |
| 6,042 | 0 | 0 | 4650005 SALE OF EQUIPMENT | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 4690010 INSURANCE CLAIMS/REFUNDS | 0 | 0 | 0 | 0 |
| 33,794 | 12,549 | 11,500 | TOTAL MISCELLANEOUS REVENUE | 1,866 | 2,500 | 2,500 | 2,500 |
| BEGINNING FUND BALANCE | | | | | | | |
| 648,498 | 652,518 | 289,877 | 4890010 BEGINNING BALANCE | 268,092 | 198,473 | 198,473 | 198,473 |
| 648,498 | 652,518 | 289,877 | TOTAL BEGINNING FUND BALANCE | 268,092 | 198,473 | 198,473 | 198,473 |
| 3,371,750 | 3,490,035 | 3,303,040 | TOTAL RESOURCES | 3,147,125 | 3,246,957 | 3,246,957 | 3,246,957 |

PERSONAL SERVICES

| | | | | | | | |
|---------|---------|---------|-------------------------------------|---------|---------|---------|---------|
| 509,836 | 536,172 | 570,290 | 6101100 REGULAR FULL TIME SALARY | 595,286 | 603,064 | 603,064 | 603,064 |
| 59,418 | 56,213 | 60,620 | 6102001 PART TIME & SEASONAL SALARY | 57,267 | 52,209 | 52,209 | 52,209 |
| 29,413 | 30,598 | 30,000 | 6103012 OVERTIME | 32,866 | 30,000 | 30,000 | 30,000 |
| 44,144 | 45,971 | 51,325 | 6105011 FICA/MEDICARE | 50,551 | 53,188 | 53,188 | 53,188 |
| 21,544 | 21,181 | 24,648 | 6105012 WORKMEN'S COMP | 22,685 | 23,818 | 23,818 | 23,818 |
| 1,891 | 0 | 0 | 6105013 UNEMPLOYMENT RE-IMBURSEMEN | 986 | 0 | 0 | 0 |
| 139,746 | 145,750 | 170,215 | 6106011 MEDICAL & DENTAL INSURANCE | 160,143 | 162,367 | 162,367 | 162,367 |
| 984 | 1,140 | 1,224 | 6106012 LIFE INSURANCE | 1,064 | 1,052 | 1,052 | 1,052 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
221-000-WATER UTILITY OPERATION**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|---------------------------------|------------------------------|------------------------------|--|--------------------------------|----------------------------|----------------------------|-------------------------------|
| 2,173 | 2,252 | 2,591 | 6106013 LONG-TERM DISABILITY INS. | 2,209 | 2,578 | 2,578 | 2,578 |
| 66,044 | 73,159 | 65,167 | 6106014 RETIREMENT | 66,757 | 68,815 | 68,815 | 68,815 |
| -18,113 | 9,732 | 10,000 | 6109011 VACATION PAID/ACCRUED | 10,000 | 10,000 | 10,000 | 10,000 |
| 857,080 | 922,169 | 986,080 | TOTAL PERSONAL SERVICES | 999,814 | 1,007,091 | 1,007,091 | 1,007,091 |
| MATERIALS & SERVICES | | | | | | | |
| 97,324 | 99,195 | 100,000 | 6201119 CONTRACTED SERVICES | 122,000 | 100,000 | 100,000 | 100,000 |
| 18,422 | 8,420 | 5,000 | 6201154 ENGINEERING | 5,000 | 3,500 | 3,500 | 3,500 |
| 600 | 0 | 0 | 6201159 OTHER CONSULTANTS | 5,930 | 0 | 0 | 0 |
| 432 | 0 | 0 | 6202001 FILING AND RECORDING FEES | 0 | 0 | 0 | 0 |
| 463 | 1,545 | 1,000 | 6202099 MISC. PERMITS | 509 | 2,930 | 2,930 | 2,930 |
| 9,966 | 6,910 | 5,000 | 6202101 COMPUTER SOFTWARE, UPGRADES, | 5,942 | 8,000 | 8,000 | 8,000 |
| 79,185 | 83,883 | 80,000 | 6203001 ELECTRIC POWER | 110,000 | 118,000 | 118,000 | 118,000 |
| 1,174 | 1,464 | 1,500 | 6203010 NATURAL GAS | 1,500 | 1,500 | 1,500 | 1,500 |
| 14,056 | 14,539 | 15,000 | 6203020 TELEPHONE | 13,000 | 15,000 | 15,000 | 15,000 |
| 0 | 0 | 0 | 6205001 LEGAL NOTICES | 233 | 0 | 0 | 0 |
| 4,750 | 3,585 | 15,000 | 6205007 WATER CONSERVATION | 7,112 | 20,000 | 20,000 | 20,000 |
| 7,060 | 5,863 | 5,000 | 6206002 CONFERENCES, MEETINGS | 6,000 | 11,600 | 11,600 | 11,600 |
| 1,850 | 347 | 500 | 6206004 RECRUITMENT/RELOCATION | 1,712 | 500 | 500 | 500 |
| 3,896 | 2,816 | 3,500 | 6206005 MEMBERSHIP AND DUES | 1,700 | 3,500 | 3,500 | 3,500 |
| 4,789 | 405 | 500 | 6206006 BOOKS AND PERIODICALS | 250 | 500 | 500 | 500 |
| 1,956 | 6,170 | 2,000 | 6206007 SAFETY | 2,000 | 4,010 | 4,010 | 4,010 |
| 10,350 | 10,711 | 12,000 | 6209001 POSTAGE, SHIPPING, METER LEASE | 12,000 | 12,000 | 12,000 | 12,000 |
| 26,560 | 23,796 | 25,000 | 6209010 INSURANCE AND BONDS | 22,658 | 23,000 | 23,000 | 23,000 |
| 2,761 | 1,262 | 2,000 | 6209030 UNIFORMS & CLOTHING | 2,000 | 2,000 | 2,000 | 2,000 |
| 1,818 | 2,931 | 2,000 | 6210001 BUILDING MAINTENANCE | 1,500 | 2,000 | 2,000 | 2,000 |
| 108,659 | 109,956 | 130,000 | 6210010 SYSTEM MAINTENANCE | 130,000 | 130,000 | 130,000 | 130,000 |
| 5,067 | 3,046 | 5,500 | 6211020 MAINTENANCE/LEASE-OFFICE EQUI | 5,500 | 5,500 | 5,500 | 5,500 |
| 3,004 | 1,375 | 2,000 | 6211040 PUMP STATION MAINTENANCE | 4,800 | 5,000 | 5,000 | 5,000 |
| 18,304 | 14,348 | 25,000 | 6211050 TREATMENT PLANT MAINTENANCE | 55,000 | 44,800 | 44,800 | 44,800 |
| 619 | 1,180 | 1,500 | 6213001 CLEANING ALLOWANCE | 500 | 1,000 | 1,000 | 1,000 |
| 25,104 | 15,923 | 20,000 | 6221001 GASOLINE, FUEL, OILS | 18,000 | 20,000 | 20,000 | 20,000 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
221-000-WATER UTILITY OPERATION**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|--|------------------------|--------------------|--------------------|-----------------------|
| 7,169 | 0 | 0 | 6221010 VEHICLE REPAIR PARTS | 0 | 0 | 0 | 0 |
| 0 | 17,181 | 32,727 | 6221013 VEHICLE REPAIR & OPERATION | 17,614 | 19,243 | 19,243 | 19,243 |
| 2,304 | 0 | 0 | 6221015 CORROSION CONTROL | 0 | 2,000 | 2,000 | 2,000 |
| 18,060 | 24,232 | 30,000 | 6222001 LABORATORY SUPPLIES | 30,000 | 20,000 | 20,000 | 20,000 |
| 10,110 | 21,778 | 25,000 | 6222010 CHEMICALS | 24,700 | 27,500 | 27,500 | 27,500 |
| 11,515 | 10,892 | 12,000 | 6229001 OTHER SUPPLIES | 12,000 | 12,000 | 12,000 | 12,000 |
| 497,330 | 493,749 | 558,727 | TOTAL MATERIALS & SERVICES | 619,160 | 615,083 | 615,083 | 615,083 |
| CAPITAL OUTLAY | | | | | | | |
| 2,809 | 2,364 | 1,000 | 6320001 OFFICE EQUIPMENT | 0 | 1,000 | 1,000 | 1,000 |
| 465 | 18,400 | 0 | 6320201 OTHER EQUIPMENT | 1,200 | 25,000 | 25,000 | 25,000 |
| 3,274 | 20,764 | 1,000 | TOTAL CAPITAL OUTLAY | 1,200 | 26,000 | 26,000 | 26,000 |
| TRANSFERS | | | | | | | |
| 15,007 | 15,757 | 16,230 | 6601120 TRANSFER TO LINCOLN SQ CENTER | 16,230 | 16,717 | 16,717 | 16,717 |
| 0 | 29,613 | 10,000 | 6601193 TRANSFER TO % FOR ARTS | 6,480 | 5,000 | 5,000 | 5,000 |
| 850,000 | 1,200,000 | 400,000 | 6601232 WATER SYSTEM REPLACEMENT FU | 300,000 | 250,000 | 250,000 | 250,000 |
| 294,000 | 294,000 | 294,000 | 6601327 2006 WATER REFUNDING BONDS | 294,000 | 294,000 | 294,000 | 294,000 |
| 0 | 50,000 | 510,000 | 6601329 TRANSFER TO BOND REDEMPTION | 510,000 | 510,000 | 510,000 | 510,000 |
| 12,360 | 0 | 0 | 6602065 TRANSFER TO VEHICLE MAINT | 0 | 0 | 0 | 0 |
| 190,185 | 195,891 | 201,768 | 6602111 TRANSFER TO CITY HALL OPR | 201,768 | 207,821 | 207,821 | 207,821 |
| 1,361,552 | 1,785,261 | 1,431,998 | TOTAL TRANSFERS | 1,328,478 | 1,283,538 | 1,283,538 | 1,283,538 |
| 2,719,235 | 3,221,943 | 2,977,805 | TOTAL EXPENDITURES | 2,948,652 | 2,931,712 | 2,931,712 | 2,931,712 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 0 | 0 | 325,235 | 6780001 APPROPRIATED FB - CONTINGENCY | 0 | 315,245 | 315,245 | 315,245 |
| 652,518 | 268,092 | 0 | 6800502 UNAPPROPRIATED FUND BALANCE | 198,473 | 0 | 0 | 0 |
| 652,518 | 268,092 | 325,235 | TOTAL CONTINGENCY/FUND BALANCE | 198,473 | 315,245 | 315,245 | 315,245 |
| 652,518 | 268,092 | 325,235 | TOTAL ENDING FUND BALANCE | 198,473 | 315,245 | 315,245 | 315,245 |
| 4,016 | -384,426 | 35,358 | <i>Excess of Resources over Expenditures</i> | -69,619 | 116,772 | 116,772 | 116,772 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
WATER SUMMARY - 232, 233, 234
(SYS REPLACEMENT CAPITAL RES)**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|-------------------------------|----------------------|----------------------|------------------------------|------------------------|--------------------|--------------------|-----------------------|
| CHARGES FOR SERVICES | | | | | | | |
| 98,837 | 40,958 | 51,000 | 4404101 | 30,000 | 33,000 | 33,000 | 33,000 |
| 12,978 | 5,327 | 4,100 | 4404102 | 0 | 0 | 0 | 0 |
| 234,045 | 96,969 | 120,700 | 4404111 | 70,000 | 77,000 | 77,000 | 77,000 |
| 30,719 | 12,611 | 9,800 | 4404112 | 0 | 0 | 0 | 0 |
| 376,579 | 155,865 | 185,600 | TOTAL CHARGES FOR SERVICES | | 100,000 | 110,000 | 110,000 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 134,209 | 63,033 | 17,000 | 4610001 | 10,000 | 6,000 | 6,000 | 6,000 |
| 0 | 0 | 0 | 4799999 | 0 | 0 | 0 | 0 |
| 134,209 | 63,033 | 17,000 | TOTAL MISCELLANEOUS REVENUE | | 10,000 | 6,000 | 6,000 |
| OTHER RESOURCES | | | | | | | |
| 0 | 2,000,000 | 0 | 4801001 | 0 | 0 | 0 | 0 |
| 0 | 2,000,000 | 0 | TOTAL OTHER RESOURCES | | 0 | 0 | 0 |
| TRANSFERS IN | | | | | | | |
| 850,000 | 1,200,000 | 400,000 | 4701770 | 300,000 | 250,000 | 250,000 | 250,000 |
| 0 | 0 | 435,000 | 4701870 | 300,000 | 0 | 0 | 0 |
| 850,000 | 1,200,000 | 835,000 | TOTAL TRANSFERS IN | | 600,000 | 250,000 | 250,000 |
| BEGINNING FUND BALANCE | | | | | | | |
| 2,601,093 | 2,997,504 | 1,038,773 | 4890010 | 1,353,954 | 1,065,164 | 1,065,164 | 1,065,164 |
| 2,601,093 | 2,997,504 | 1,038,773 | TOTAL BEGINNING FUND BALANCE | | 1,353,954 | 1,065,164 | 1,065,164 |
| 3,961,882 | 6,416,402 | 2,076,373 | TOTAL RESOURCES | | 2,063,954 | 1,431,164 | 1,431,164 |
| CAPITAL OUTLAY | | | | | | | |
| 0 | 0 | 10,000 | 6340106 | 0 | 0 | 0 | 0 |
| 514,379 | 4,570,435 | 0 | 6340110 | 394,790 | 0 | 0 | 0 |
| 0 | 0 | 460,000 | 6340202 | 154,000 | 620,000 | 620,000 | 620,000 |
| 0 | 13,696 | 0 | 6340236 | 0 | 0 | 0 | 0 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
WATER SUMMARY - 232, 233, 234
(SYS REPLACEMENT CAPITAL RES)**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|-------------------------------------|------------------------|--------------------|--------------------|-----------------------|
| 0 | 8,781 | 450,000 | 6340248 PORT LANE BOOSTER STATION | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 6340250 SOUTH HWY 101 WATERMAIN | 0 | 0 | 0 | 0 |
| 0 | 19,537 | 50,000 | 6340251 WATER PLANT IMPROVEMENTS | 0 | 0 | 0 | 0 |
| 0 | 0 | 656,373 | 6370400 ADDITIONAL CAPITAL RESERVE | 0 | 411,164 | 411,164 | 411,164 |
| 514,379 | 4,612,449 | 1,626,373 | TOTAL CAPITAL OUTLAY | 548,790 | 1,031,164 | 1,031,164 | 1,031,164 |
| TRANSFERS | | | | | | | |
| 450,000 | 450,000 | 450,000 | 6601232 WATER BOND FUND - 2005 | 450,000 | 400,000 | 400,000 | 400,000 |
| 0 | 0 | 0 | 6601235 WATER CONSTRUCTION FUND | 0 | 0 | 0 | 0 |
| 450,000 | 450,000 | 450,000 | TOTAL TRANSFERS | 450,000 | 400,000 | 400,000 | 400,000 |
| 964,379 | 5,062,449 | 2,076,373 | TOTAL EXPENDITURES | 998,790 | 1,431,164 | 1,431,164 | 1,431,164 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 2,997,504 | 1,353,954 | 0 | 6800502 UNAPPROPRIATED FUND BALANCE | 1,065,164 | 0 | 0 | 0 |
| 2,997,504 | 1,353,954 | 0 | TOTAL CONTINGENCY/FUND BALANCE | 1,065,164 | 0 | 0 | 0 |
| 2,997,504 | 1,353,954 | 0 | TOTAL ENDING FUND BALANCE | 1,065,164 | 0 | 0 | 0 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
235-000-WATER CONSTRUCTION FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------|----------------------|----------------------|---------|------------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| INTER-GOVERNMENTAL | | | | | | | |
| 0 | 0 | 62,700 | 4303140 | LINCOLN COUNTY | 0 | 0 | 0 |
| 0 | 0 | 62,700 | | TOTAL INTER-GOVERNMENTAL | 0 | 0 | 0 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 156,290 | 43,927 | 10,000 | 4610001 | INTEREST ALLOCATED | 9,000 | 0 | 0 |
| 156,290 | 43,927 | 10,000 | | TOTAL MISCELLANEOUS REVENUE | 9,000 | 0 | 0 |
| OTHER RESOURCES | | | | | | | |
| 0 | 0 | 0 | 4801001 | BOND SALES | 0 | 0 | 0 |
| 0 | 0 | 0 | | TOTAL OTHER RESOURCES | 0 | 0 | 0 |
| BEGINNING FUND BALANCE | | | | | | | |
| 3,727,482 | 3,242,353 | 1,708,879 | 4890010 | BEGINNING BALANCE | 1,779,832 | 0 | 0 |
| 3,727,482 | 3,242,353 | 1,708,879 | | TOTAL BEGINNING FUND BALANCE | 1,779,832 | 0 | 0 |
| 3,883,772 | 3,286,280 | 1,781,579 | | TOTAL RESOURCES | 1,788,832 | 0 | 0 |
| CAPITAL OUTLAY | | | | | | | |
| 136,508 | 1,750 | 42,000 | 6340101 | ENGINEERING DESIGN | 42,000 | 0 | 0 |
| 0 | 1,324,284 | 0 | 6340104 | CONSULTANTS | 0 | 0 | 0 |
| 504,910 | 180,414 | 1,304,579 | 6340201 | GENERAL CONSTRUCTION | 1,446,832 | 0 | 0 |
| 0 | 0 | 0 | 6340305 | BOND ISSUANCE COSTS | 0 | 0 | 0 |
| 641,418 | 1,506,448 | 1,346,579 | | TOTAL CAPITAL OUTLAY | 1,488,832 | 0 | 0 |
| TRANSFERS | | | | | | | |
| 0 | 0 | 435,000 | 6601232 | WATER SYSTEM REPLACEMENT FU | 0 | 0 | 0 |
| 0 | 0 | 0 | 6601234 | WATER SDC REIMBURSEMENT | 300,000 | 0 | 0 |
| 0 | 0 | 435,000 | | TOTAL TRANSFERS | 300,000 | 0 | 0 |
| 641,418 | 1,506,448 | 1,781,579 | | TOTAL EXPENDITURES | 1,788,832 | 0 | 0 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
235-000-WATER CONSTRUCTION FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|----------------------|----------------------|----------------------|--------------------------|--|--------------------|--------------------|-----------------------|
| | | | CONTINGENCY/FUND BALANCE | | | | |
| 3,242,354 | 1,779,832 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 0 | 0 | 0 |
| 3,242,354 | 1,779,832 | 0 | | TOTAL CONTINGENCY/FUND BALANCE | 0 | 0 | 0 |
| 3,242,354 | 1,779,832 | 0 | | TOTAL ENDING FUND BALANCE | 0 | 0 | 0 |
| -485,129 | -1,462,521 | -1,708,879 | | <i>Excess of Resources over Expenditures</i> | -1,779,832 | 0 | 0 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
241-000-SEWER UTILITY OPERATIONS**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------|----------------------|----------------------|----------------------------------|------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| CHARGES FOR SERVICES | | | | | | | |
| 2,252,523 | 2,585,706 | 2,698,463 | 4403001 UTILITIES | 2,598,152 | 2,702,078 | 2,702,078 | 2,702,078 |
| 7,550 | 3,800 | 4,000 | 4405020 INSPECTION FEES | 2,850 | 3,000 | 3,000 | 3,000 |
| 2,260,073 | 2,589,506 | 2,702,463 | TOTAL CHARGES FOR SERVICES | 2,601,002 | 2,705,078 | 2,705,078 | 2,705,078 |
| INTER-GOVERNMENTAL | | | | | | | |
| 31,834 | 0 | 0 | 4302080 OTHER STATE ALLOCATION | 0 | 0 | 0 | 0 |
| 31,834 | 0 | 0 | TOTAL INTER-GOVERNMENTAL | 0 | 0 | 0 | 0 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 54,724 | 60,712 | 60,000 | 4601910 OTHER REVENUE | 67,000 | 70,000 | 70,000 | 70,000 |
| 21,947 | 12,448 | 12,000 | 4610001 INTEREST ALLOCATED | 3,000 | 3,000 | 3,000 | 3,000 |
| 18,969 | 3,565 | 0 | 4650005 SALE OF EQUIPMENT | 0 | 0 | 0 | 0 |
| 1,011 | 0 | 0 | 4690010 INSURANCE CLAIMS/REFUNDS | 0 | 0 | 0 | 0 |
| 96,651 | 76,725 | 72,000 | TOTAL MISCELLANEOUS REVENUE | 70,000 | 73,000 | 73,000 | 73,000 |
| BEGINNING FUND BALANCE | | | | | | | |
| 471,845 | 714,172 | 832,371 | 4890010 BEGINNING BALANCE | 829,988 | 577,114 | 577,114 | 577,114 |
| 471,845 | 714,172 | 832,371 | TOTAL BEGINNING FUND BALANCE | 829,988 | 577,114 | 577,114 | 577,114 |
| 2,860,403 | 3,380,403 | 3,606,834 | TOTAL RESOURCES | 3,500,990 | 3,355,192 | 3,355,192 | 3,355,192 |

| | | | | | | | |
|-------------------|---------|---------|-------------------------------------|---------|---------|---------|---------|
| PERSONAL SERVICES | | | | | | | |
| 559,463 | 607,546 | 642,940 | 6101100 REGULAR FULL TIME SALARY | 659,305 | 686,909 | 686,909 | 686,909 |
| 24,603 | 31,167 | 37,421 | 6102001 PART TIME & SEASONAL SALARY | 26,805 | 41,270 | 41,270 | 41,270 |
| 37,575 | 48,384 | 40,000 | 6103012 OVERTIME | 38,820 | 40,000 | 40,000 | 40,000 |
| 46,150 | 51,600 | 55,489 | 6105011 FICA/MEDICARE | 54,986 | 59,150 | 59,150 | 59,150 |
| 19,241 | 21,391 | 24,056 | 6105012 WORKMEN'S COMP | 21,928 | 23,477 | 23,477 | 23,477 |
| 1,852 | 14,563 | 0 | 6105013 UNEMPLOYMENT RE-IMBURSEMEN | 4,640 | 0 | 0 | 0 |
| 145,096 | 156,161 | 185,444 | 6106011 MEDICAL & DENTAL INSURANCE | 168,250 | 167,188 | 167,188 | 167,188 |
| 988 | 1,158 | 1,259 | 6106012 LIFE INSURANCE | 1,109 | 1,104 | 1,104 | 1,104 |
| 2,373 | 2,481 | 2,805 | 6106013 LONG-TERM DISABILITY INS. | 2,427 | 2,830 | 2,830 | 2,830 |
| 74,947 | 83,134 | 71,313 | 6106014 RETIREMENT | 71,508 | 75,865 | 75,865 | 75,865 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
241-000-SEWER UTILITY OPERATIONS**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|---------------------------------|------------------------------|------------------------------|--|--------------------------------|----------------------------|----------------------------|-------------------------------|
| -2,956 | 15,710 | 5,000 | 6109011 VACATION PAID/ACCRUED | 5,000 | 5,000 | 5,000 | 5,000 |
| 909,333 | 1,033,296 | 1,065,727 | TOTAL PERSONAL SERVICES | 1,054,778 | 1,102,793 | 1,102,793 | 1,102,793 |
| MATERIALS & SERVICES | | | | | | | |
| 8,187 | 40,100 | 20,000 | 6201119 CONTRACTED SERVICES | 46,000 | 35,000 | 35,000 | 35,000 |
| 10,173 | 5,297 | 5,000 | 6201154 ENGINEERING | 2,118 | 3,500 | 3,500 | 3,500 |
| 502 | 502 | 500 | 6201159 OTHER CONSULTANTS | 2,050 | 500 | 500 | 500 |
| 15,157 | 14,925 | 14,000 | 6202099 MISC. PERMITS | 15,766 | 15,860 | 15,860 | 15,860 |
| 6,290 | 0 | 2,000 | 6202101 COMPUTER SOFTWARE, UPGRADES, | 1,167 | 2,000 | 2,000 | 2,000 |
| 223,747 | 281,716 | 280,000 | 6203001 ELECTRIC POWER | 270,000 | 290,000 | 290,000 | 290,000 |
| 2,101 | 1,901 | 2,000 | 6203010 NATURAL GAS | 2,200 | 2,200 | 2,200 | 2,200 |
| 18,657 | 19,569 | 20,000 | 6203020 TELEPHONE | 19,600 | 20,000 | 20,000 | 20,000 |
| 6,519 | 8,313 | 7,000 | 6206002 CONFERENCES, MEETINGS | 8,500 | 8,000 | 8,000 | 8,000 |
| 1,790 | 599 | 300 | 6206004 RECRUITMENT/RELOCATION | 819 | 300 | 300 | 300 |
| 2,750 | 1,695 | 1,500 | 6206005 MEMBERSHIP AND DUES | 1,500 | 1,500 | 1,500 | 1,500 |
| 88 | 329 | 300 | 6206006 BOOKS AND PERIODICALS | 200 | 200 | 200 | 200 |
| 1,302 | 16,756 | 3,000 | 6206007 SAFETY | 3,000 | 3,550 | 3,550 | 3,550 |
| 10,121 | 10,674 | 10,800 | 6209001 POSTAGE, SHIPPING, METER LEASE | 12,000 | 12,000 | 12,000 | 12,000 |
| 45,845 | 44,017 | 46,200 | 6209010 INSURANCE AND BONDS | 44,956 | 45,000 | 45,000 | 45,000 |
| 1,531 | 2,163 | 2,000 | 6209030 UNIFORMS & CLOTHING | 2,200 | 2,000 | 2,000 | 2,000 |
| 4,738 | 8,302 | 10,000 | 6210001 BUILDING MAINTENANCE | 7,655 | 10,000 | 10,000 | 10,000 |
| 16,118 | 20,764 | 30,000 | 6210010 SYSTEM MAINTENANCE | 28,000 | 30,000 | 30,000 | 30,000 |
| 146,228 | 171,238 | 190,000 | 6210015 SLUDGE REMOVAL | 190,000 | 190,000 | 190,000 | 190,000 |
| 0 | 1,667 | 0 | 6211001 RADIO COMMUNICATION MAINT. | 0 | 0 | 0 | 0 |
| 5,097 | 5,080 | 6,000 | 6211020 MAINTENANCE/LEASE-OFFICE EQUI | 6,000 | 6,000 | 6,000 | 6,000 |
| 96,702 | 83,402 | 80,000 | 6211040 PUMP STATION MAINTENANCE | 80,000 | 83,000 | 83,000 | 83,000 |
| 20,481 | 26,889 | 45,000 | 6211050 TREATMENT PLANT MAINTENANCE | 42,000 | 28,000 | 28,000 | 28,000 |
| 1,977 | 2,293 | 2,000 | 6213001 CLEANING ALLOWANCE | 2,000 | 2,000 | 2,000 | 2,000 |
| 30,760 | 24,171 | 28,000 | 6221001 GASOLINE, FUEL, OILS | 20,000 | 20,000 | 20,000 | 20,000 |
| 11,461 | 12 | 0 | 6221010 VEHICLE REPAIR PARTS | 1,649 | 0 | 0 | 0 |
| 0 | 18,238 | 26,265 | 6221013 VEHICLE REPAIR & OPERATION | 30,195 | 32,988 | 32,988 | 32,988 |
| 1,514 | 2,937 | 0 | 6221015 CORROSION CONTROL | 0 | 0 | 0 | 0 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
241-000-SEWER UTILITY OPERATIONS**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|---------|--|--------------------|--------------------|-----------------------|
| 6,713 | 7,194 | 15,000 | 6222001 | LABORATORY SUPPLIES | 12,800 | 10,400 | 10,400 |
| 34,801 | 17,646 | 40,000 | 6222010 | CHEMICALS | 40,000 | 40,000 | 40,000 |
| 8,883 | 14,309 | 10,000 | 6229001 | OTHER SUPPLIES | 10,000 | 10,000 | 10,000 |
| 740,231 | 852,696 | 896,865 | | TOTAL MATERIALS & SERVICES | 902,375 | 903,998 | 903,998 |
| CAPITAL OUTLAY | | | | | | | |
| 42,501 | 1,992 | 0 | 6310101 | OTHER VEHICLES | 0 | 0 | 0 |
| 0 | 1,326 | 0 | 6320001 | OFFICE EQUIPMENT | 689 | 0 | 0 |
| 3,359 | 117,062 | 35,000 | 6320201 | OTHER EQUIPMENT | 41,422 | 4,000 | 4,000 |
| 0 | 0 | 0 | 6320501 | OFFICE FURNISHINGS | 0 | 10,000 | 10,000 |
| 0 | 0 | 300,000 | 6330201 | BUILDING IMPROVEMENTS | 0 | 0 | 0 |
| 45,861 | 120,380 | 335,000 | | TOTAL CAPITAL OUTLAY | 42,111 | 14,000 | 14,000 |
| TRANSFERS | | | | | | | |
| 15,007 | 15,757 | 16,230 | 6601120 | TRANSFER TO LINCOLN SQ CENTER | 16,230 | 16,717 | 16,717 |
| 0 | 0 | 20,000 | 6601193 | TRANSFER TO % FOR ARTS | 497 | 20,000 | 20,000 |
| 150,000 | 200,000 | 500,000 | 6601252 | SEWER SYSTEM REPLACEMENT FU | 500,000 | 700,000 | 700,000 |
| 0 | 0 | 0 | 6601469 | TRF UNBONDED ASSESS FUND | 0 | 0 | 0 |
| 11,979 | 0 | 0 | 6602065 | TRANSFER TO VEHICLE MAINT | 0 | 0 | 0 |
| 148,821 | 153,286 | 157,885 | 6602111 | TRANSFER TO CITY HALL OPR | 157,885 | 162,622 | 162,622 |
| 125,000 | 175,000 | 250,000 | 6602241 | SEWER BONDS - SERIES 2005 | 250,000 | 0 | 0 |
| 450,807 | 544,043 | 944,115 | | TOTAL TRANSFERS | 924,612 | 899,339 | 899,339 |
| 2,146,232 | 2,550,415 | 3,241,707 | | TOTAL EXPENDITURES | 2,923,876 | 2,920,130 | 2,920,130 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 0 | 0 | 365,127 | 6780001 | APPROPRIATED FB - CONTINGENCY | 0 | 435,062 | 435,062 |
| 714,171 | 829,988 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 577,114 | 0 | 0 |
| 714,171 | 829,988 | 365,127 | | TOTAL CONTINGENCY/FUND BALANCE | 577,114 | 435,062 | 435,062 |
| 714,171 | 829,988 | 365,127 | | TOTAL ENDING FUND BALANCE | 577,114 | 435,062 | 435,062 |
| 242,327 | 115,816 | -467,244 | | <i>Excess of Resources over Expenditures</i> | -252,874 | -142,052 | -142,052 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
SEWER SUMMARY - 252, 253, 254
(SYS REPLACEMENT CAPITAL RES)**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------|----------------------|----------------------|---------|------------------------|--------------------|--------------------|-----------------------|
| CHARGES FOR SERVICES | | | | | | | |
| 92,569 | 38,203 | 47,900 | 4404201 | 30,000 | 33,000 | 33,000 | 33,000 |
| 9,509 | 2,942 | 2,500 | 4404202 | 0 | 0 | 0 | 0 |
| 612,615 | 252,332 | 290,000 | 4404211 | 180,000 | 198,000 | 198,000 | 198,000 |
| 62,591 | 19,488 | 17,000 | 4404212 | 0 | 0 | 0 | 0 |
| 777,285 | 312,965 | 357,400 | | 210,000 | 231,000 | 231,000 | 231,000 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 143,666 | 68,859 | 69,000 | 4610001 | 27,000 | 23,000 | 23,000 | 23,000 |
| 143,666 | 68,859 | 69,000 | | 27,000 | 23,000 | 23,000 | 23,000 |
| TRANSFERS IN | | | | | | | |
| 150,000 | 200,000 | 500,000 | 4701780 | 500,000 | 700,000 | 700,000 | 700,000 |
| 150,000 | 200,000 | 500,000 | | 500,000 | 700,000 | 700,000 | 700,000 |
| BEGINNING FUND BALANCE | | | | | | | |
| 2,804,179 | 3,289,942 | 3,652,642 | 4890010 | 3,617,887 | 3,899,214 | 3,899,214 | 3,899,214 |
| 2,804,179 | 3,289,942 | 3,652,642 | | 3,617,887 | 3,899,214 | 3,899,214 | 3,899,214 |
| 3,875,130 | 3,871,766 | 4,579,042 | | 4,354,887 | 4,853,214 | 4,853,214 | 4,853,214 |
| CAPITAL OUTLAY | | | | | | | |
| 0 | 0 | 0 | 6340203 | 200,000 | 500,000 | 500,000 | 500,000 |
| 135,188 | 28,878 | 1,315,000 | 6340219 | 255,673 | 1,280,000 | 1,280,000 | 1,280,000 |
| 0 | 0 | 3,039,042 | 6370400 | 0 | 3,073,214 | 3,073,214 | 3,073,214 |
| 135,188 | 28,878 | 4,354,042 | | 455,673 | 4,853,214 | 4,853,214 | 4,853,214 |
| TRANSFERS | | | | | | | |
| 450,000 | 225,000 | 225,000 | 6602241 | 0 | 0 | 0 | 0 |
| 450,000 | 225,000 | 225,000 | | 0 | 0 | 0 | 0 |
| 585,188 | 253,878 | 4,579,042 | | 455,673 | 4,853,214 | 4,853,214 | 4,853,214 |

CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
SEWER SUMMARY - 252, 253, 254
(SYS REPLACEMENT CAPITAL RES)

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------------|------------------------------|------------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|-------------------------------|
| | | | CONTINGENCY/FUND BALANCE | | | | |
| 3,289,942 | 3,617,887 | 0 | 6800502 UNAPPROPRIATED FUND BALANCE | 3,899,214 | 0 | 0 | 0 |
| 3,289,942 | 3,617,887 | 0 | TOTAL CONTINGENCY/FUND BALANCE | 3,899,214 | 0 | 0 | 0 |
| 3,289,942 | 3,617,887 | 0 | TOTAL ENDING FUND BALANCE | 3,899,214 | 0 | 0 | 0 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
255-000-SEWER CONSTRUCTION - 2005**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|---------|--|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | |
| 271,798 | 32,346 | 100,000 | 4610001 | INTEREST ALLOCATED | 8,000 | 40,000 | 40,000 |
| 271,798 | 32,346 | 100,000 | | TOTAL MISCELLANEOUS REVENUE | 8,000 | 40,000 | 40,000 |
| OTHER RESOURCES | | | | | | | |
| 0 | 0 | 7,000,000 | 4801001 | BOND SALES | 0 | 7,000,000 | 7,000,000 |
| 0 | 0 | 7,000,000 | | TOTAL OTHER RESOURCES | 0 | 7,000,000 | 7,000,000 |
| BEGINNING FUND BALANCE | | | | | | | |
| 10,169,139 | 1,854,638 | 974,638 | 4890010 | BEGINNING BALANCE | 1,015,688 | 796,304 | 796,304 |
| 10,169,139 | 1,854,638 | 974,638 | | TOTAL BEGINNING FUND BALANCE | 1,015,688 | 796,304 | 796,304 |
| 10,440,937 | 1,886,984 | 8,074,638 | | TOTAL RESOURCES | 1,023,688 | 7,836,304 | 7,836,304 |
| CAPITAL OUTLAY | | | | | | | |
| 0 | 0 | 530,000 | 6340101 | ENGINEERING DESIGN | 200,000 | 500,000 | 500,000 |
| 0 | 0 | 0 | 6340209 | ACCESS ROAD - WWTP | 0 | 200,000 | 200,000 |
| 8,586,299 | 871,296 | 2,025,000 | 6340252 | SEWER PLANT IMPROVEMENTS | 27,384 | 5,000,000 | 5,000,000 |
| 0 | 0 | 50,000 | 6340305 | BOND ISSUANCE COSTS | 0 | 20,000 | 20,000 |
| 0 | 0 | 0 | 6340401 | LAND - TREE FARM | 0 | 400,000 | 400,000 |
| 0 | 0 | 5,469,638 | 6370400 | ADDITIONAL CAPITAL RESERVE | 0 | 1,716,304 | 1,716,304 |
| 8,586,299 | 871,296 | 8,074,638 | | TOTAL CAPITAL OUTLAY | 227,384 | 7,836,304 | 7,836,304 |
| 8,586,299 | 871,296 | 8,074,638 | | TOTAL EXPENDITURES | 227,384 | 7,836,304 | 7,836,304 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 1,854,638 | 1,015,688 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 796,304 | 0 | 0 |
| 1,854,638 | 1,015,688 | 0 | | TOTAL CONTINGENCY/FUND BALANCE | 796,304 | 0 | 0 |
| 1,854,638 | 1,015,688 | 0 | | TOTAL ENDING FUND BALANCE | 796,304 | 0 | 0 |
| -8,314,501 | -838,950 | -974,638 | | <i>Excess of Resources over Expenditures</i> | -219,384 | -796,304 | -796,304 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
TAX LEVY CALCULATIONS**

Tuesday, August 24, 2010

| | TOTAL | GENERAL FUND | 1999 OPEN SPACE BOND FUND | 2005 SEWER BOND FUND |
|---|--------------|-------------------------|--|-------------------------------------|
| TOTAL BUDGET REQUIREMENT | \$12,826,143 | \$11,032,450 | \$316,982 | \$1,476,711 |
| LESS: BUDGET RESOURCES EXCEPT TAXES TO BE LEVIED | 8,034,577 | 7,263,884 | 37,982 | 732,711 |
| TAXES NECESSARY TO BALANCE BUDGET | \$4,791,566 | \$3,768,566 | \$279,000 | \$744,000 |
| ADD TAXES ESTIMATED NOT TO BE RECEIVED | 360,656 | 283,656 | 21,000 | 56,000 |
| NECESSARY TAXES | \$5,152,222 | \$4,052,222 | \$300,000 | \$800,000 |
| PERMANENT TAX RATE | | \$4.0996 | | |

| PROPERTY TAX PROJECTION: | | | | |
|---|--|-----------------|-----------------|-----------------|
| ASSESSED VALUE 2008-2009: | | \$1,152,078,610 | \$1,152,078,610 | \$1,152,078,610 |
| LESS: URBAN RENEWAL | | 192,424,955 | 192,424,955 | 0 |
| NET ASSESSED VALUE | | 959,653,655 | 959,653,655 | 1,152,078,610 |
| ESTIMATED NET INCREASE IN ASSESSED VALUE | | 3.00% | 3.00% | 3.00% |
| ESTIMATED ASSESSED VALUE FOR FY09 - FY10 | | \$988,443,265 | \$988,443,265 | \$1,186,640,968 |
| PERMANENT TAX RATE - GENERAL FUND | | \$4.0996 | | |
| EST. TAX RATE - BONDED INDEBTEDNESS | | | \$0.3035 | \$0.6742 |
| NECESSARY TAXES | | \$4,052,222 | \$300,000 | \$800,000 |
| LESS AMOUNT NOT TO BE COLLECTED | | (\$283,656) | (\$21,000) | (\$56,000) |
| ESTIMATED TAXES TO BE COLLECTED | | \$3,768,566 | \$279,000 | \$744,000 |

CITY OF LINCOLN CITY
ANNUAL BUDGET
2010 - 2011

CITY OF LINCOLN CITY

LONG TERM DEBT
BOND AMORTIZATION

| FISCAL YEAR | PROJECTED | | | | | | | | | | | | TOTAL PRINCIPAL & INTEREST | |
|--------------------------------|------------------------------|---------------|----------------------------|---------------|-----------------|---------------|----------------|----------------|------------|-----------|------------------------|----------------|----------------------------|--|
| | FACILITIES/WATER SERIES 2008 | | WATER BONDS 2006 REFUNDING | | 1999 OPEN SPACE | | 2005 SEWER | | 2011 SEWER | | 2007 WATER DRIFT CREEK | | | |
| | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | | |
| | | 3.40% | | 3.80% | 4.75% | -4.90% | | 3.00% | -4.70% | | 4.50% | | 3.95% | |
| 2009-10 | 667,552 | 93,549 | 235,246 | 55,752 | 225,000 | 51,000 | 395,000 | 594,601 | - | - | 302,652 | 130,545 | 2,750,897 | |
| (2009-10 not in totals) | | | | | | | | | | | | | | |
| 2010-11 | 690,540 | 70,561 | 244,313 | 46,685 | 235,000 | 40,312 | 405,000 | 578,801 | - | - | 314,785 | 118,412 | 2,744,409 | |
| 2011-12 | 714,319 | 46,782 | 253,730 | 37,268 | 245,000 | 29,032 | 425,000 | 562,601 | 354,139 | 290,136 | 327,405 | 105,793 | 3,391,205 | |
| 2012-13 | 738,917 | 22,183 | 263,510 | 27,488 | 255,000 | 17,150 | 440,000 | 545,601 | 370,346 | 273,929 | 340,530 | 92,667 | 3,387,321 | |
| 2013-14 | 188,672 | 1,604 | 273,667 | 17,331 | 95,000 | 4,655 | 465,000 | 528,001 | 387,295 | 256,980 | 354,182 | 79,016 | 2,651,403 | |
| 2014-15 | | | 284,216 | 6,782 | | | 490,000 | 509,401 | 405,020 | 239,256 | 368,380 | 64,817 | 2,367,872 | |
| 2015-16 | | | | | | | 510,000 | 489,801 | 423,556 | 220,720 | 383,148 | 50,049 | 2,077,274 | |
| 2016-17 | | | | | | | 540,000 | 469,401 | 442,940 | 201,336 | 398,508 | 34,689 | 2,086,874 | |
| 2017-18 | | | | | | | 565,000 | 447,801 | 463,211 | 181,065 | 414,484 | 18,713 | 2,090,274 | |
| 2018-19 | | | | | | | 595,000 | 424,071 | 484,410 | 159,866 | 211,729 | 3,167 | 1,878,243 | |
| 2019-20 | | | | | | | 620,000 | 398,784 | 506,579 | 137,697 | | | 1,663,060 | |
| 2020-30 | | | | | | | 8,240,000 | 2,228,001 | 3,162,504 | 703,150 | | | 14,333,655 | |
| | 2,332,448 | 141,130 | 1,319,436 | 135,554 | 830,000 | 91,149 | 13,295,000 | 7,182,264 | 7,000,000 | 2,664,135 | 3,113,151 | 567,323 0 | 38,671,590 | |

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

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
322-000-LINCOLN SQUARE REFUND BONDS 03**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|---------|--|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | |
| 12,288 | 1,234 | 0 | 4610001 | INTEREST ALLOCATED | 0 | 0 | 0 |
| 12,288 | 1,234 | 0 | | TOTAL MISCELLANEOUS REVENUE | 0 | 0 | 0 |
| TRANSFERS IN | | | | | | | |
| 434,783 | 241,484 | 0 | 4702821 | TRANSIENT ROOM TAX FUND | 0 | 0 | 0 |
| 434,783 | 241,484 | 0 | | TOTAL TRANSFERS IN | 0 | 0 | 0 |
| BEGINNING FUND BALANCE | | | | | | | |
| 120,613 | 60,578 | 0 | 4890010 | BEGINNING BALANCE | 0 | 0 | 0 |
| 120,613 | 60,578 | 0 | | TOTAL BEGINNING FUND BALANCE | 0 | 0 | 0 |
| 567,684 | 303,296 | 0 | | TOTAL RESOURCES | 0 | 0 | 0 |
| DEBT SERVICE | | | | | | | |
| 28,106 | 4,296 | 0 | 6410010 | INTEREST | 0 | 0 | 0 |
| 479,000 | 299,000 | 0 | 6450010 | PRINCIPAL | 0 | 0 | 0 |
| 507,106 | 303,296 | 0 | | TOTAL DEBT SERVICE | 0 | 0 | 0 |
| 507,106 | 303,296 | 0 | | TOTAL EXPENDITURES | 0 | 0 | 0 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 60,578 | 0 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 0 | 0 | 0 |
| 60,578 | 0 | 0 | | TOTAL CONTINGENCY/FUND BALANCE | 0 | 0 | 0 |
| 60,578 | 0 | 0 | | TOTAL ENDING FUND BALANCE | 0 | 0 | 0 |
| -60,035 | -60,578 | 0 | | <i>Excess of Resources over Expenditures</i> | 0 | 0 | 0 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
325-000-1999 OPEN SPACE BONDS**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|---------|--|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| TAXES | | | | | | | |
| 276,193 | 279,499 | 279,000 | 4101010 | CURRENT PROPERTY TAXES | 278,000 | 279,000 | 279,000 |
| 9,094 | 12,331 | 12,000 | 4101020 | PRIOR PROPERTY TAXES | 13,800 | 14,000 | 14,000 |
| 285,287 | 291,829 | 291,000 | | TOTAL TAXES | 291,800 | 293,000 | 293,000 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 11,968 | 5,213 | 3,000 | 4610001 | INTEREST ALLOCATED | 500 | 500 | 500 |
| 407 | 178 | 300 | 4610002 | INTEREST DIRECT | 20 | 20 | 20 |
| 12,374 | 5,391 | 3,300 | | TOTAL MISCELLANEOUS REVENUE | 520 | 520 | 520 |
| BEGINNING FUND BALANCE | | | | | | | |
| 155,835 | 169,494 | 8,422 | 4890010 | BEGINNING BALANCE | 7,142 | 23,462 | 23,462 |
| 155,835 | 169,494 | 8,422 | | TOTAL BEGINNING FUND BALANCE | 7,142 | 23,462 | 23,462 |
| 453,496 | 466,715 | 302,722 | | TOTAL RESOURCES | 299,462 | 316,982 | 316,982 |
| DEBT SERVICE | | | | | | | |
| 79,003 | 69,573 | 51,000 | 6410010 | INTEREST | 51,000 | 40,400 | 40,400 |
| 205,000 | 390,000 | 225,000 | 6450010 | PRINCIPAL | 225,000 | 235,000 | 235,000 |
| 0 | 0 | 26,722 | 6450301 | ADDITIONAL DEBT PMT RESERVE | 0 | 41,582 | 41,582 |
| 284,003 | 459,573 | 302,722 | | TOTAL DEBT SERVICE | 276,000 | 316,982 | 316,982 |
| 284,003 | 459,573 | 302,722 | | TOTAL EXPENDITURES | 276,000 | 316,982 | 316,982 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 169,495 | 7,142 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 23,462 | 0 | 0 |
| 169,495 | 7,142 | 0 | | TOTAL CONTINGENCY/FUND BALANCE | 23,462 | 0 | 0 |
| 169,495 | 7,142 | 0 | | TOTAL ENDING FUND BALANCE | 23,462 | 0 | 0 |
| 13,659 | -162,352 | -8,422 | | <i>Excess of Resources over Expenditures</i> | 16,320 | -23,462 | -23,462 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
326-000-SEWER BONDS - 2005**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------|----------------------|----------------------|---------|------------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| TAXES | | | | | | | |
| 583,737 | 650,639 | 697,500 | 4101010 | CURRENT PROPERTY TAXES | 695,000 | 744,000 | 744,000 |
| 13,824 | 22,732 | 25,000 | 4101020 | PRIOR PROPERTY TAXES | 30,000 | 35,000 | 35,000 |
| 597,561 | 673,371 | 722,500 | | TOTAL TAXES | 725,000 | 779,000 | 779,000 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 33,194 | 19,044 | 16,000 | 4610001 | INTEREST ALLOCATED | 6,000 | 6,000 | 6,000 |
| 808 | 393 | 400 | 4610002 | INTEREST DIRECT | 200 | 200 | 200 |
| 34,002 | 19,437 | 16,400 | | TOTAL MISCELLANEOUS REVENUE | 6,200 | 6,200 | 6,200 |
| TRANSFERS IN | | | | | | | |
| 125,000 | 175,000 | 250,000 | 4701780 | TRANSFER FROM SEWER FUND | 250,000 | | |
| 450,000 | 225,000 | 225,000 | 4701783 | TRANSFER FROM SEWER SDC IMPR | 0 | 0 | 0 |
| 575,000 | 400,000 | 475,000 | | TOTAL TRANSFERS IN | 250,000 | 0 | 0 |
| BEGINNING FUND BALANCE | | | | | | | |
| 373,642 | 593,104 | 697,353 | 4890010 | BEGINNING BALANCE | 699,911 | 691,511 | 691,511 |
| 373,642 | 593,104 | 697,353 | | TOTAL BEGINNING FUND BALANCE | 699,911 | 691,511 | 691,511 |
| 1,580,205 | 1,685,913 | 1,911,253 | | TOTAL RESOURCES | 1,681,111 | 1,476,711 | 1,476,711 |
| DEBT SERVICE | | | | | | | |
| 617,101 | 606,001 | 594,601 | 6410201 | INTEREST - SERIES 2005 | 594,600 | 578,800 | 578,800 |
| 0 | 0 | 78,750 | 6410210 | INTEREST - SERIES 2010 | 0 | 0 | 0 |
| 370,000 | 380,000 | 395,000 | 6450201 | PRINCIPAL - SERIES 2005 | 395,000 | 405,000 | 405,000 |
| 0 | 0 | 82,319 | 6450210 | PRINCIPAL - SERIES 2010 | 0 | 0 | 0 |
| 0 | 0 | 760,583 | 6450301 | ADDITIONAL DEBT PMT RESERVE | 0 | 492,911 | 492,911 |
| 987,101 | 986,001 | 1,911,253 | | TOTAL DEBT SERVICE | 989,600 | 1,476,711 | 1,476,711 |
| 987,101 | 986,001 | 1,911,253 | | TOTAL EXPENDITURES | 989,600 | 1,476,711 | 1,476,711 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
326-000-SEWER BONDS - 2005**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|---------|--|--------------------|--------------------|-----------------------|
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 593,104 | 699,911 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 691,511 | 0 | 0 |
| 593,104 | 699,911 | 0 | | TOTAL CONTINGENCY/FUND BALANCE | 691,511 | 0 | 0 |
| 593,104 | 699,911 | 0 | | TOTAL ENDING FUND BALANCE | 691,511 | 0 | 0 |
| <i>219,462</i> | <i>106,807</i> | <i>-697,353</i> | | <i>Excess of Resources over Expenditures</i> | <i>-8,400</i> | <i>-691,511</i> | <i>-691,511</i> |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
327-000-WATER REFUNDING BONDS - 2006**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|---------|--|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | |
| 1,327 | 684 | 500 | 4610001 | INTEREST ALLOCATED | 250 | 250 | 250 |
| 1,327 | 684 | 500 | | TOTAL MISCELLANEOUS REVENUE | 250 | 250 | 250 |
| TRANSFERS IN | | | | | | | |
| 294,000 | 294,000 | 294,000 | 4701770 | TRANSFER FROM WATER FUND | 294,000 | 294,000 | 294,000 |
| 294,000 | 294,000 | 294,000 | | TOTAL TRANSFERS IN | 294,000 | 294,000 | 294,000 |
| BEGINNING FUND BALANCE | | | | | | | |
| 2,665 | 6,994 | 10,596 | 4890010 | BEGINNING BALANCE | 10,680 | 13,932 | 13,932 |
| 2,665 | 6,994 | 10,596 | | TOTAL BEGINNING FUND BALANCE | 10,680 | 13,932 | 13,932 |
| 297,992 | 301,678 | 305,096 | | TOTAL RESOURCES | 304,930 | 308,182 | 308,182 |
| DEBT SERVICE | | | | | | | |
| 72,890 | 64,483 | 55,752 | 6410201 | INTEREST | 55,752 | 46,685 | 46,685 |
| 218,108 | 226,515 | 235,246 | 6450201 | PRINCIPAL | 235,246 | 244,313 | 244,313 |
| 0 | 0 | 14,098 | 6450301 | ADDITIONAL DEBT PMT RESERVE | 0 | 17,184 | 17,184 |
| 290,998 | 290,998 | 305,096 | | TOTAL DEBT SERVICE | 290,998 | 308,182 | 308,182 |
| 290,998 | 290,998 | 305,096 | | TOTAL EXPENDITURES | 290,998 | 308,182 | 308,182 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 6,994 | 10,680 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 13,932 | 0 | 0 |
| 6,994 | 10,680 | 0 | | TOTAL CONTINGENCY/FUND BALANCE | 13,932 | 0 | 0 |
| 6,994 | 10,680 | 0 | | TOTAL ENDING FUND BALANCE | 13,932 | 0 | 0 |
| 4,329 | 3,686 | -10,596 | | <i>Excess of Resources over Expenditures</i> | 3,252 | -13,932 | -13,932 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
328-000-WATER BONDS - 2007**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|---------|--|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | |
| 1,709 | 500 | 500 | 4610001 | INTEREST ALLOCATED | 300 | 300 | 300 |
| 1,709 | 500 | 500 | | TOTAL MISCELLANEOUS REVENUE | 300 | 300 | 300 |
| TRANSFERS IN | | | | | | | |
| 450,000 | 450,000 | 450,000 | 4701233 | TRANSFER FROM WATER SDC FUND | 450,000 | 400,000 | 400,000 |
| 450,000 | 450,000 | 450,000 | | TOTAL TRANSFERS IN | 450,000 | 400,000 | 400,000 |
| BEGINNING FUND BALANCE | | | | | | | |
| 0 | 16,812 | 34,114 | 4890010 | BEGINNING BALANCE | 32,405 | 49,508 | 49,508 |
| 0 | 16,812 | 34,114 | | TOTAL BEGINNING FUND BALANCE | 32,405 | 49,508 | 49,508 |
| 451,709 | 467,312 | 484,614 | | TOTAL RESOURCES | 482,705 | 449,808 | 449,808 |
| DEBT SERVICE | | | | | | | |
| 141,688 | 142,555 | 130,545 | 6410201 | INTEREST | 130,545 | 118,412 | 118,412 |
| 293,209 | 292,352 | 302,652 | 6450201 | PRINCIPAL | 302,652 | 314,785 | 314,785 |
| 0 | 0 | 51,417 | 6450301 | ADDITIONAL DEBT PMT RESERVE | 0 | 16,611 | 16,611 |
| 434,897 | 434,907 | 484,614 | | TOTAL DEBT SERVICE | 433,197 | 449,808 | 449,808 |
| 434,897 | 434,907 | 484,614 | | TOTAL EXPENDITURES | 433,197 | 449,808 | 449,808 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 16,812 | 32,405 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 49,508 | 0 | 0 |
| 16,812 | 32,405 | 0 | | TOTAL CONTINGENCY/FUND BALANCE | 49,508 | 0 | 0 |
| 16,812 | 32,405 | 0 | | TOTAL ENDING FUND BALANCE | 49,508 | 0 | 0 |
| 16,812 | 15,593 | -34,114 | | <i>Excess of Resources over Expenditures</i> | 17,103 | -49,508 | -49,508 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
329-000-BOND REDEMPTION FUND - 2008**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|---------|--|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | |
| | 443 | 500 | 4610001 | INTEREST ALLOCATED | 500 | 500 | 500 |
| 0 | 443 | 500 | | TOTAL MISCELLANEOUS REVENUE | 500 | 500 | 500 |
| TRANSFERS IN | | | | | | | |
| 0 | 50,000 | 510,000 | 4701232 | TRANSFER FROM WATER OPER FUN | 510,000 | 510,000 | 510,000 |
| 0 | 25,000 | 255,000 | 4701261 | TRANSFER FROM FACILITIES CAP F | 255,000 | 255,000 | 255,000 |
| 0 | 75,000 | 765,000 | | TOTAL TRANSFERS IN | 765,000 | 765,000 | 765,000 |
| BEGINNING FUND BALANCE | | | | | | | |
| 0 | 0 | 7,017 | 4890010 | BEGINNING BALANCE | 7,160 | 11,559 | 11,559 |
| 0 | 0 | 7,017 | | TOTAL BEGINNING FUND BALANCE | 7,160 | 11,559 | 11,559 |
| 0 | 75,443 | 772,517 | | TOTAL RESOURCES | 772,660 | 777,059 | 777,059 |
| DEBT SERVICE | | | | | | | |
| 0 | 68,283 | 93,549 | 6410201 | INTEREST | 93,549 | 70,561 | 70,561 |
| 0 | 0 | 667,552 | 6450010 | PRINCIPAL | 667,552 | 690,540 | 690,540 |
| 0 | 0 | 11,416 | 6450301 | ADDITIONAL DEBT PMT RESERVE | 0 | 15,958 | 15,958 |
| 0 | 68,283 | 772,517 | | TOTAL DEBT SERVICE | 761,101 | 777,059 | 777,059 |
| 0 | 68,283 | 772,517 | | TOTAL EXPENDITURES | 761,101 | 777,059 | 777,059 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 0 | 7,160 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 11,559 | 0 | 0 |
| 0 | 7,160 | 0 | | TOTAL CONTINGENCY/FUND BALANCE | 11,559 | 0 | 0 |
| 0 | 7,160 | 0 | | TOTAL ENDING FUND BALANCE | 11,559 | 0 | 0 |
| 0 | 7,160 | -7,017 | | <i>Excess of Resources over Expenditures</i> | 4,399 | -11,559 | -11,559 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
CITY PERSONNEL**

Friday, April 23, 2010

| FTES | DEPARTMENT/POSITION | SALARY RANGE | AVG MONTHLY SALARY | ANNUAL BUDGETED SALARY |
|--------------------------------------|----------------------------------|--------------|--------------------|------------------------|
| BUILDING INSPECTION | | | | |
| 1.00 | Bldg Permit Lead | 3021 / 3857 | 3,925 | 47,102 |
| 0.15 | Planning/Comm Dev Di | 6129 / 7824 | 7,782 | 14,007 |
| 0.12 | Temp PT w/o PERS | | 1,907 | 2,640 |
| 1.27 | TOTAL BUILDING INSPECTION | | | 63,749 |
| CITY ADMINISTRATION | | | | |
| 0.75 | AA to City Manager | 3590 / 4581 | 4,110 | 36,986 |
| 1.00 | City Manager | | 8,333 | 99,996 |
| 1.00 | City Recorder | 4007 / 5113 | 4,726 | 56,708 |
| 0.33 | Consents Assistant | | 3,467 | 13,866 |
| 1.00 | Human Resources Dir. | 4963 / 6332 | 6,392 | 76,704 |
| 0.50 | Public Info Special | 3021 / 3857 | 3,973 | 23,835 |
| 0.40 | Temp PT w/o PERS | | 2,600 | 12,480 |
| 0.20 | Temp PT with PERS | | 5,314 | 12,622 |
| 5.18 | TOTAL CITY ADMINISTRATION | | | 333,197 |
| FINANCE | | | | |
| 1.00 | Account Clerk II | 2544 / 3246 | 3,343 | 40,120 |
| 1.00 | Acct. Rec. Manager | 3599 / 4595 | 4,399 | 52,782 |
| 1.00 | Finance Director | 6129 / 7824 | 7,995 | 95,937 |
| 0.25 | Financial Planner | 6129 / 7824 | 7,867 | 23,599 |
| 0.15 | Public Info Special | 3021 / 3857 | 3,972 | 7,150 |
| 1.00 | Senior Accountant | | 5,186 | 62,229 |
| 2.00 | Sr. Account Clerk/Pa | 2771 / 3537 | 3,643 | 87,430 |
| 6.40 | TOTAL FINANCE | | | 369,247 |
| GENERAL FUND NON-DEPARTMENTAL | | | | |
| 0.50 | Safety Coordinator | 2771 / 3537 | 3,328 | 19,969 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
CITY PERSONNEL**

Friday, April 23, 2010

| FTES | DEPARTMENT/POSITION | SALARY RANGE | AVG MONTHLY SALARY | ANNUAL BUDGETED SALARY |
|-------------|--|--------------|--------------------|------------------------|
| 0.50 | TOTAL GENERAL FUND NON-DEPARTMENTAL | | | 19,969 |
| | INFORMATION TECHNOLOGY | | | |
| 2.00 | IT Tech | | 5,163 | 123,914 |
| 2.00 | TOTAL INFORMATION TECHNOLOGY | | | 123,914 |
| | LIBRARY | | | |
| 1.00 | Adult Srvc's Coord. | 4007 / 5113 | 5,205 | 62,453 |
| 0.50 | Cataloguer | 2771 / 3537 | 3,514 | 21,084 |
| 1.00 | Children's Librarian | 3021 / 3857 | 3,941 | 47,291 |
| 0.50 | Library Assistant | 2331 / 2977 | 2,747 | 16,483 |
| 2.50 | Library Asst II | 2544 / 3246 | 3,343 | 100,301 |
| 1.00 | Library Director | 5826 / 7438 | 7,239 | 86,864 |
| 0.41 | Other w/o PERS | | 1,733 | 8,550 |
| 0.17 | Other with PERS | | 1,889 | 3,957 |
| 0.50 | Outreach Coordinator | 3021 / 3857 | 3,620 | 21,719 |
| 1.00 | Public Services Libr | | 4,906 | 58,872 |
| 0.50 | Volunteer Coordinato | 3021 / 3857 | 3,973 | 23,836 |
| 9.09 | TOTAL LIBRARY | | | 451,410 |
| | MUNICIPAL COURT | | | |
| 1.00 | Court Clerk | 2771 / 3537 | 3,643 | 43,715 |
| 1.00 | Judge | | 1,288 | 15,450 |
| 2.00 | TOTAL MUNICIPAL COURT | | | 59,165 |
| | PLANNING | | | |
| 1.00 | Assistant Planner | 3021 / 3857 | 3,576 | 42,912 |
| 1.00 | Planning Tech | 2544 / 3246 | 3,264 | 39,165 |
| 0.85 | Planning/Comm Dev Di | 6129 / 7824 | 7,617 | 77,691 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
CITY PERSONNEL**

Friday, April 23, 2010

| FTES | DEPARTMENT/POSITION | SALARY RANGE | AVG MONTHLY SALARY | ANNUAL BUDGETED SALARY |
|--------------|------------------------------|---------------------|---------------------------|-------------------------------|
| 0.20 | Public Info Special | 3021 / 3857 | 3,973 | 9,534 |
| 0.50 | PW + Planning Engine | 3021 / 3857 | 3,783 | 22,699 |
| 1.00 | Senior Planner | 4226 / 5393 | 5,554 | 66,652 |
| 0.12 | Temp PT w/o PERS | | 1,907 | 2,640 |
| 4.67 | TOTAL PLANNING | | | 261,293 |
| | RECREATION DEPT | | | |
| 1.00 | Admin. Coordinator | 2771 / 3537 | 3,643 | 43,715 |
| 0.75 | Aquatic Specialist | 2771 / 3537 | 3,643 | 32,787 |
| 0.75 | Aquatic Specialist | 2771 / 3537 | 3,305 | 29,746 |
| 0.50 | Aquatic Supervisor | | 4,661 | 27,970 |
| 1.00 | Aquatic Supervisor | 3021 / 3857 | 3,973 | 47,670 |
| 1.00 | Community Center Dir | 4458 / 5691 | 5,449 | 65,388 |
| 0.75 | Counter Clerk | 2331 / 2977 | 2,994 | 26,942 |
| 0.25 | Fitness Specialist | | 2,589 | 7,766 |
| 0.75 | Fitness Specialist | 2771 / 3537 | 3,556 | 32,007 |
| 0.40 | Parks/Recreation Dir | 6129 / 7824 | 7,522 | 36,105 |
| 1.15 | Recreation Leader II | | 1,781 | 24,658 |
| 6.42 | Temp PT w/o PERS | | 1,733 | 133,570 |
| 1.83 | Temp PT with PERS | | 2,028 | 44,554 |
| 0.86 | Youth Rec Supervisor | 3021 / 3857 | 3,973 | 40,794 |
| 17.41 | TOTAL RECREATION DEPT | | | 593,672 |
| 48.51 | TOTAL GENERAL FUND | | | 2,275,616 |

| | | | | |
|-------------|--------------------------------|--|-------|--------------|
| | GOVERNMENT ACCESS | | | |
| 0.17 | PEG Access Operator | | 2,574 | 5,347 |
| 0.17 | TOTAL GOVERNMENT ACCESS | | | 5,347 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
CITY PERSONNEL**

Friday, April 23, 2010

| FTES | DEPARTMENT/POSITION | SALARY RANGE | AVG MONTHLY SALARY | ANNUAL BUDGETED SALARY |
|-------------------------------|--|--------------|--------------------|------------------------|
| LINCOLN SQ OPERATIONS | | | | |
| 1.00 | Building Maint. Oper | 2771 / 3537 | 3,643 | 43,715 |
| 1.00 | Lead Maintenance Wrk | 3021 / 3857 | 3,973 | 47,670 |
| 2.00 | TOTAL LINCOLN SQ OPERATIONS | | | 91,385 |
| PARKS MAINTENANCE FUND | | | | |
| 0.62 | Building Maint. Oper | 2771 / 3537 | 3,292 | 24,689 |
| 1.00 | Lead Maintenance Wrk | 3021 / 3857 | 3,973 | 47,670 |
| 2.00 | Park Maintenance Wor | 2544 / 3246 | 2,911 | 69,861 |
| 1.00 | Park Maintenance Wor | 2544 / 3246 | 2,985 | 35,818 |
| 1.00 | Parks Maint. Lead | 3021 / 3857 | 3,973 | 47,670 |
| 1.00 | Parks Supervisor | 4007 / 5113 | 5,267 | 63,206 |
| 0.60 | Parks/Recreation Dir | 6129 / 7824 | 7,522 | 54,158 |
| 1.09 | PT Temp with PERS | | 1,907 | 24,882 |
| 8.31 | TOTAL PARKS MAINTENANCE FUND | | | 367,954 |
| PUBLIC SAFETY/DISPATCH CENTER | | | | |
| 1.67 | Dispatcher | | 3,482 | 69,642 |
| 2.00 | Dispatcher | 3051 / 3708 | 3,436 | 82,456 |
| 5.00 | Dispatcher | 3051 / 3708 | 3,976 | 238,530 |
| 8.67 | TOTAL PUBLIC SAFETY/DISPATCH CENTER | | | 390,628 |
| PUBLIC SAFETY/POLICE FUND | | | | |
| 0.37 | Building Maint. Oper | 2771 / 3537 | 3,292 | 14,814 |
| 1.00 | Code Enforcement Off | 3086 / 3939 | 4,057 | 48,688 |
| 3.00 | Detective | 3883 / 5208 | 5,424 | 195,278 |
| 1.00 | Evidence Tech | 2810 / 3419 | 3,449 | 41,392 |
| 1.00 | Police Chief | 6129 / 7824 | 8,867 | 106,404 |
| 1.00 | Police Lieutenant | 5235 / 6681 | 6,902 | 82,822 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
CITY PERSONNEL**

Friday, April 23, 2010

| FTES | DEPARTMENT/POSITION | SALARY RANGE | AVG MONTHLY SALARY | ANNUAL BUDGETED SALARY |
|--------------|--|---------------------|---------------------------|-------------------------------|
| 3.00 | Police Officer | 3591 / 4812 | 4,233 | 152,396 |
| 3.00 | Police Officer | 3591 / 4812 | 4,454 | 160,353 |
| 1.00 | Police Officer | 3591 / 4812 | 4,720 | 56,642 |
| 1.00 | Police Officer | 3591 / 4812 | 4,046 | 48,557 |
| 1.00 | Police Secretary | 2810 / 3419 | 3,703 | 44,441 |
| 4.00 | Police Sergeant | 4351 / 5830 | 6,194 | 297,302 |
| 0.50 | Retirement Coverage | | 3,854 | 23,126 |
| 1.00 | Sr. Police Officer | 3748 / 5023 | 5,119 | 61,422 |
| 6.00 | Sr. Police Officer | 3748 / 5023 | 5,341 | 384,560 |
| 2.00 | Sr. Police Officer | 3748 / 5023 | 4,673 | 112,140 |
| 29.87 | TOTAL PUBLIC SAFETY/POLICE FUND | | | 1,830,337 |
| | SEWER UTILITY OPERATIONS | | | |
| 0.40 | Account Clerk II | 2544 / 3246 | 3,009 | 14,443 |
| 0.40 | Account Rec Lead | 2771 / 3537 | 3,643 | 17,486 |
| 0.33 | Admin. Ass't | 2544 / 3246 | 3,343 | 13,372 |
| 0.33 | Assistant Engineer | 3294 / 4203 | 3,607 | 14,431 |
| 0.33 | Associate Engineer | 4007 / 5113 | 5,015 | 20,062 |
| 0.33 | City Engineer | 5826 / 7438 | 7,296 | 28,890 |
| 0.06 | Financial Planner | 6129 / 7824 | 7,866 | 5,446 |
| 0.33 | GIS Coordinator | 4007 / 5113 | 5,267 | 20,855 |
| 1.00 | Lead Collections Ope | 3590 / 4581 | 4,718 | 56,614 |
| 1.00 | Lead WW Operator | 3590 / 4581 | 4,718 | 56,614 |
| 0.25 | PT Devils Lake Sewer | | 3,207 | 9,620 |
| 0.80 | PT Temp w/o PERS | | 2,080 | 20,052 |
| 0.15 | PT Temp with PERS | | 2,143 | 3,968 |
| 0.05 | Public Info Special | 3021 / 3857 | 3,972 | 2,383 |
| 0.08 | Public Works Temp | | 2,206 | 2,184 |
| 0.17 | PW + Planning Engine | 3021 / 3857 | 3,783 | 7,563 |
| 0.33 | PW Director | 6129 / 7824 | 7,250 | 28,995 |
| 2.00 | WW Coll Op II | 3021 / 3857 | 3,973 | 95,340 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
CITY PERSONNEL**

Friday, April 23, 2010

| FTES | DEPARTMENT/POSITION | SALARY RANGE | AVG MONTHLY SALARY | ANNUAL BUDGETED SALARY |
|--------------|---------------------------------------|---------------------|---------------------------|-------------------------------|
| 1.00 | WW Coll Utility Wkr | 2544 / 3246 | 3,021 | 36,251 |
| 1.00 | WW Coll.Op.I | 2771 / 3537 | 3,199 | 38,391 |
| 1.00 | WW Collections Super | 4353 / 5557 | 5,565 | 66,778 |
| 1.00 | WW Operator II | 3021 / 3857 | 3,973 | 47,670 |
| 1.00 | WW Operator III | 3294 / 4203 | 4,277 | 51,323 |
| 1.00 | WW Trtmnt Plant Supv | 4353 / 5557 | 5,787 | 69,448 |
| 14.36 | TOTAL SEWER UTILITY OPERATIONS | | | 728,179 |
| | STREET OPERATIONS | | | |
| 0.33 | Admin. Ass't | 2544 / 3246 | 3,343 | 13,372 |
| 0.33 | Assistant Engineer | 3294 / 4203 | 3,607 | 14,427 |
| 0.33 | Associate Engineer | 4007 / 5113 | 5,015 | 20,056 |
| 0.34 | City Engineer | 5826 / 7438 | 7,296 | 29,766 |
| 0.06 | Financial Planner | 6129 / 7824 | 7,866 | 5,446 |
| 0.34 | GIS Coordinator | 4007 / 5113 | 5,267 | 21,487 |
| 0.32 | PT Temp w/o PERS | | 2,080 | 8,064 |
| 0.15 | PT Temp with PERS | | 2,143 | 3,968 |
| 0.05 | Public Info Special | 3021 / 3857 | 3,972 | 2,383 |
| 0.08 | Public Works Temp | | 2,206 | 2,184 |
| 0.17 | PW + Planning Engine | 3021 / 3857 | 3,783 | 7,568 |
| 0.33 | PW Director | 6129 / 7824 | 7,250 | 29,004 |
| 1.00 | Sr Street Maint Work | 2771 / 3537 | 3,643 | 43,715 |
| 1.00 | Street Maintenance W | 2544 / 3246 | 3,343 | 40,120 |
| 2.00 | Street Maintenance W | 2544 / 3246 | 3,166 | 75,990 |
| 1.00 | Street Supervisor | 3913 / 4993 | 4,738 | 56,850 |
| 7.85 | TOTAL STREET OPERATIONS | | | 374,400 |
| | VEHICLE MAINTENANCE (ISF) | | | |
| 1.00 | Mechanic | 3294 / 4203 | 4,349 | 52,191 |
| 0.50 | Mechanic | 3021 / 3857 | 3,431 | 20,586 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
CITY PERSONNEL**

Friday, April 23, 2010

| FTES | DEPARTMENT/POSITION | SALARY RANGE | AVG MONTHLY SALARY | ANNUAL BUDGETED SALARY |
|-------------|--|---------------------|---------------------------|-------------------------------|
| 1.50 | TOTAL VEHICLE MAINTENANCE (ISF) | | | 72,777 |
| | VISITOR & CONV BUREAU 08 | | | |
| 1.00 | Culinary Center Chef | 4007 / 5113 | 5,225 | 62,704 |
| 0.33 | Temp PT w/o PERS | | 1,473 | 5,916 |
| 0.15 | Youth Rec Supervisor | 3021 / 3857 | 3,972 | 7,150 |
| 1.48 | TOTAL VISITOR & CONV BUREAU 08 | | | 75,770 |
| | VISITOR & CONVENTION BUREAU | | | |
| 0.50 | Admin. Ass't | 2544 / 3246 | 3,045 | 18,271 |
| 1.00 | Admin. Coordinator | 2771 / 3537 | 3,643 | 43,715 |
| 2.00 | Special Events Coord | 2771 / 3537 | 3,643 | 87,430 |
| 1.00 | Special Events Coord | 2771 / 3537 | 3,333 | 39,991 |
| 1.00 | Vcb Director | 5826 / 7438 | 7,179 | 86,152 |
| 0.75 | Visitor Info Spec. | 2331 / 2977 | 3,067 | 27,599 |
| 6.25 | TOTAL VISITOR & CONVENTION BUREAU | | | 303,158 |
| | WATER UTILITY OPERATION | | | |
| 0.60 | Account Clerk II | 2544 / 3246 | 3,009 | 21,664 |
| 0.60 | Account Rec Lead | 2771 / 3537 | 3,643 | 26,229 |
| 0.33 | Admin. Ass't | 2544 / 3246 | 3,343 | 13,376 |
| 0.33 | Assistant Engineer | 3294 / 4203 | 3,607 | 14,427 |
| 0.33 | Associate Engineer | 4007 / 5113 | 5,015 | 20,056 |
| 1.00 | CCB&F | 3021 / 3857 | 3,973 | 47,670 |
| 0.33 | City Engineer | 5826 / 7438 | 7,296 | 28,890 |
| 1.00 | Distribution Supervi | 4353 / 5557 | 5,587 | 67,038 |
| 0.06 | Financial Planner | 6129 / 7824 | 7,866 | 5,446 |
| 0.33 | GIS Coordinator | 4007 / 5113 | 5,267 | 20,855 |
| 1.00 | Lead Water Maint. Wo | 3590 / 4581 | 4,387 | 52,641 |
| 0.80 | PT Temp w/o PERS | | 2,080 | 20,064 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
CITY PERSONNEL**

Friday, April 23, 2010

| FTES | DEPARTMENT/POSITION | SALARY RANGE | AVG MONTHLY SALARY | ANNUAL BUDGETED SALARY |
|---------------|--------------------------------------|---------------------|---------------------------|-------------------------------|
| 0.15 | PT Temp with PERS | | 2,142 | 3,955 |
| 0.05 | Public Info Special | 3021 / 3857 | 3,972 | 2,383 |
| 0.08 | Public Works Temp | | 2,207 | 2,251 |
| 0.17 | PW + Planning Engine | 3021 / 3857 | 3,783 | 7,568 |
| 0.33 | PW Director | 6129 / 7824 | 7,250 | 28,995 |
| 1.00 | Sr. Water Plant Oper | 3590 / 4581 | 4,718 | 56,614 |
| 1.00 | Water Distrib. Op II | 3021 / 3857 | 3,973 | 47,670 |
| 0.50 | Water Distrib. Op. I | 2771 / 3537 | 3,415 | 20,493 |
| 1.00 | Water Distrib. Op. I | 2771 / 3537 | 3,643 | 43,715 |
| 1.00 | WTP Operator II | 3021 / 3857 | 3,878 | 46,535 |
| 1.00 | WTP Supervisor | 4353 / 5557 | 4,728 | 56,738 |
| 13.01 | TOTAL WATER UTILITY OPERATION | | | 655,273 |
| 93.48 | TOTAL OTHER FUNDS | | | 4,895,208 |
| 141.99 | TOTAL CITY | | | 7,170,824 |

2010-2011 BUDGET MESSAGE

April 26, 2010



URBAN RENEWAL AGENCY

Budget Committee:

This 2010-2011 budget shows an ambitious capital construction undertaking with fifteen funded projects. However, it should be more correctly viewed as a two-year projection because of the number of projects that will be in the design phase in this budget.

As the Agency approaches its sunset date and we begin changing our focus towards Economic Development, the City Manager and staff reviewed upcoming project opportunities in this light. Although technically meeting the program parameters, in at least one instance we found it difficult to draw the connection to the economic vitality of the community as a whole.

For example: Staff proposed two storm drainage projects; one in an under developed commercial area and the other in a built out residential area. The first project was funded and the second one dropped.

It was felt that adding storm drainage that is currently a roadside ditch to this commercial area in combination with a new sidewalk would potentially encourage other redevelopment in the area.

The residential project will hopefully find Public Works or private LID funding.

Work on a new Economic Development program continues. This includes creating a toolbox of options for business development, workforce enhancement and local program support. To that end, funding has been made available in this budget within the Property Rehabilitation Program Fund.

The Five-Year projection shows funding levels between \$1M and \$2M through June, 2014. At that time, our bonds will be paid off and the Agency should have approximately \$4.5M available from our Beginning Fund Balance and Bond Reserves to complete remaining projects.

OceanLake will see a major project constructed to transform the look and focus of NW 15th Street (Festiv15th Street Project).

There are three small projects being developed for the DeLake District. A cooperative history project with the VCB and North Lincoln County Historical Museum, a possible sailboat/kayak rental project with the Parks & Recreation Department and the installation of the final two Electric Vehicle Charging Stations at the Delake School in conjunction with the Lincoln City Cultural Center and VCB.

We are working with the Nelscott Neighborhood Association and Anchor Avenue residents exploring a street improvement project in Nelscott that would provide for pedestrian safety, overcrowded parking and traffic calming. This project would serve visitors and residents.

The Taft district will see one small storm drainage project that will be constructed in partnership with the Public Works Department

And finally, staff is working on several Cutler projects. New neighborhood entry points to the Cutler Trails, a section of the Siletz BayWalk along Highway 101, improvements to the bay access point at SW 66th Street and the design for a sanitary sewer extension to serve an undeveloped portion of commercial Highway 101 property.

The Rehabilitation Loan Program is fully funded for next year and \$100K in loan repayments anticipated. To date we have made nearly 40 loans totaling \$1.3M.

The Agency is currently paying Debt Service on three bond issues (2003, 2004, & 2007). We do not anticipate another borrowing (Bond Sale) until 2013.

Prepared by Kurt Olsen, Director

Submitted by,

A handwritten signature in black ink, appearing to read "D. A. Hawker", followed by a horizontal line extending to the right.

David A. Hawker, City Manager/Budget Officer

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
830-000-URBAN RENEWAL GENERAL FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------|----------------------|----------------------|---------|------------------------------|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | |
| 24,750 | 31,553 | 27,000 | 4601051 | LEASE INCOME | 32,000 | 33,600 | 33,600 |
| 125 | 0 | 0 | 4601910 | OTHER REVENUE | 0 | 0 | 0 |
| 148,489 | 42,753 | 50,000 | 4610001 | INTEREST ALLOCATED | 16,000 | 16,000 | 16,000 |
| 173,364 | 74,307 | 77,000 | | TOTAL MISCELLANEOUS REVENUE | 48,000 | 49,600 | 49,600 |
| OTHER RESOURCES | | | | | | | |
| 0 | 2,000,000 | 0 | 4801001 | BOND SALES | 0 | 2,000,000 | 2,000,000 |
| 0 | 2,000,000 | 0 | | TOTAL OTHER RESOURCES | 0 | 2,000,000 | 2,000,000 |
| BEGINNING FUND BALANCE | | | | | | | |
| 4,061,236 | 2,741,866 | 2,622,922 | 4890010 | BEGINNING BALANCE | 2,698,164 | 1,364,881 | 1,364,881 |
| 4,061,236 | 2,741,866 | 2,622,922 | | TOTAL BEGINNING FUND BALANCE | 2,698,164 | 1,364,881 | 1,364,881 |
| 4,234,600 | 4,816,173 | 2,699,922 | | TOTAL RESOURCES | 2,746,164 | 3,414,481 | 3,414,481 |
| PERSONAL SERVICES | | | | | | | |
| 116,484 | 131,997 | 142,554 | 6101100 | REGULAR FULL TIME SALARY | 141,218 | 153,952 | 153,952 |
| 1,180 | 4,046 | 20,514 | 6102001 | PART TIME & SEASONAL SALARY | 2,535 | 21,047 | 21,047 |
| 1,630 | 0 | 0 | 6103012 | OVERTIME | 0 | 0 | 0 |
| 8,999 | 10,238 | 12,474 | 6105011 | FICA/MEDICARE | 10,817 | 13,387 | 13,387 |
| 1,347 | 1,481 | 1,878 | 6105012 | WORKMEN'S COMP | 1,527 | 1,845 | 1,845 |
| 0 | 0 | 0 | 6105013 | UNEMPLOYMENT RE-IMBURSEMEN | 0 | 0 | 0 |
| 16,757 | 18,056 | 20,948 | 6106011 | MEDICAL & DENTAL INSURANCE | 20,154 | 27,960 | 27,960 |
| 155 | 183 | 198 | 6106012 | LIFE INSURANCE | 173 | 262 | 262 |
| 476 | 513 | 630 | 6106013 | LONG-TERM DISABILITY INS. | 490 | 706 | 706 |
| 14,960 | 16,793 | 14,666 | 6106014 | RETIREMENT | 14,332 | 17,303 | 17,303 |
| 161,987 | 183,308 | 213,862 | | TOTAL PERSONAL SERVICES | 191,246 | 236,462 | 236,462 |
| MATERIALS & SERVICES | | | | | | | |
| 55,909 | 57,504 | 50,000 | 6201119 | CONTRACTED SERVICES | 35,718 | 50,000 | 50,000 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
830-000-URBAN RENEWAL GENERAL FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 | |
|------------------------------|------------------------------|------------------------------|---------|--------------------------------|----------------------------|----------------------------|-------------------------------|--------|
| 4,750 | 5,425 | 5,800 | 6201151 | AUDITING | 5,945 | 6,000 | 6,000 | 6,000 |
| 0 | 0 | 5,000 | 6201152 | LEGAL SERVICES | 0 | 5,000 | 5,000 | 5,000 |
| 16,013 | 1,000 | 2,000 | 6201154 | ENGINEERING | 0 | 5,500 | 5,500 | 5,500 |
| 0 | 7,744 | 0 | 6201155 | BOND ISSUANCE COSTS | 329 | 10,000 | 10,000 | 10,000 |
| 22 | 195 | 600 | 6202101 | COMPUTER SOFTWARE, UPGRADES, | 600 | 600 | 600 | 600 |
| 193 | 582 | 500 | 6203001 | ELECTRIC POWER | 620 | 0 | 0 | 0 |
| 725 | 425 | 500 | 6203010 | NATURAL GAS | 0 | 0 | 0 | 0 |
| 798 | 431 | 600 | 6203020 | TELEPHONE | 1,000 | 1,000 | 1,000 | 1,000 |
| 537 | 2,202 | 2,000 | 6205001 | LEGAL NOTICES | 517 | 2,000 | 2,000 | 2,000 |
| 6,048 | 5,214 | 7,000 | 6205003 | PRINTING | 5,897 | 7,000 | 7,000 | 7,000 |
| 4,381 | 1,403 | 2,000 | 6206001 | TRAINING | 1,500 | 2,000 | 2,000 | 2,000 |
| 1,530 | 1,244 | 3,000 | 6206002 | CONFERENCES, MEETINGS | 3,000 | 3,500 | 3,500 | 3,500 |
| 2,866 | 1,822 | 3,000 | 6206003 | TRAVEL, SUBSISTENCE | 3,000 | 3,200 | 3,200 | 3,200 |
| 0 | 0 | 0 | 6206004 | RECRUITMENT/RELOCATION | 0 | 0 | 0 | 0 |
| 1,770 | 1,552 | 1,700 | 6206005 | MEMBERSHIP AND DUES | 2,692 | 2,500 | 2,500 | 2,500 |
| 300 | 1,413 | 400 | 6206006 | BOOKS AND PERIODICALS | 300 | 400 | 400 | 400 |
| 70 | 61 | 400 | 6209001 | POSTAGE, SHIPPING, METER LEASE | 395 | 400 | 400 | 400 |
| 6,272 | 5,664 | 6,000 | 6209010 | INSURANCE AND BONDS | 5,877 | 6,000 | 6,000 | 6,000 |
| 0 | 6,710 | 0 | 6210001 | BUILDING MAINTENANCE | 896 | 0 | 0 | 0 |
| 0 | 0 | 0 | 6210010 | SYSTEM MAINTENANCE | 446 | 0 | 0 | 0 |
| 4,374 | 2,399 | 4,500 | 6210011 | SYS MAINT - TAFT | 3,000 | 4,500 | 4,500 | 4,500 |
| 258 | 4,026 | 4,500 | 6210012 | SYS MAINT - OCEANLAKE | 3,000 | 4,500 | 4,500 | 4,500 |
| 4,350 | 4,248 | 4,500 | 6210013 | SYS MAINT-OTHER PEARLS | 3,000 | 4,500 | 4,500 | 4,500 |
| 2,519 | 0 | 0 | 6210014 | SYS MAINT - D LAKE SCHOOL | 500 | 2,000 | 2,000 | 2,000 |
| 205 | 1,623 | 4,500 | 6210015 | SYS MAINT - NELSCOTT | 4,000 | 4,500 | 4,500 | 4,500 |
| 9,427 | 8,496 | 10,000 | 6211020 | MAINTENANCE/LEASE-OFFICE EQUI | 8,000 | 10,000 | 10,000 | 10,000 |
| 987 | 534 | 1,500 | 6220001 | STATIONERY SUPPLIES | 1,000 | 1,500 | 1,500 | 1,500 |
| 605 | 441 | 1,000 | 6221001 | GASOLINE, FUEL, OILS | 800 | 1,000 | 1,000 | 1,000 |
| 13 | 0 | 0 | 6221010 | VEHICLE REPAIR PARTS | 0 | 0 | 0 | 0 |
| 0 | 2,324 | 5,337 | 6221013 | VEHICLE REPAIR & OPERATION | 882 | 963 | 963 | 963 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
830-000-URBAN RENEWAL GENERAL FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|------------------------------|------------------------------|------------------------------|---------------------------------------|--------------------------------|----------------------------|----------------------------|-------------------------------|
| 0 | 0 | 0 | 6221020 GIS ALLOCATION | 0 | 3,500 | 3,500 | 3,500 |
| 2,170 | 4,218 | 4,500 | 6229001 OTHER SUPPLIES | 3,500 | 4,500 | 4,500 | 4,500 |
| 97,850 | 100,837 | 103,915 | 6299111 REIMBURSEMENT TO GEN FUND | 103,915 | 107,032 | 107,032 | 107,032 |
| 17,484 | 18,383 | 19,328 | 6299120 REIMBURSEMENT LINC SQ FUND | 19,328 | 19,908 | 19,908 | 19,908 |
| 2,738 | 4,286 | 8,000 | 6299193 TRANSFER TO % FOR ARTS | 420 | 6,000 | 6,000 | 6,000 |
| 245,163 | 252,406 | 262,080 | TOTAL MATERIALS & SERVICES | 220,077 | 279,503 | 279,503 | 279,503 |
| CAPITAL OUTLAY | | | | | | | |
| 0 | 0 | 4,000 | 6320001 OFFICE EQUIPMENT | 0 | 4,300 | 4,300 | 4,300 |
| 0 | 0 | 5,000 | 6320201 OTHER EQUIPMENT | 0 | 5,000 | 5,000 | 5,000 |
| 12,102 | 0 | 0 | 6330201 BUILDING IMPROVEMENTS | 0 | 25,000 | 25,000 | 25,000 |
| 0 | 0 | 10,000 | 6330205 WEATHER CENTER | 0 | 10,000 | 10,000 | 10,000 |
| 17,738 | 242,671 | 500,000 | 6340108 OCEANLAKE STREETSCAPE | 10,000 | 800,000 | 800,000 | 800,000 |
| 86,206 | 460,909 | 0 | 6340203 COLLECTION SYSTEM IMPROVEME | 0 | 0 | 0 | 0 |
| 0 | 0 | 200,000 | 6340206 STORM DRAIN CONSTRUCTION | 200,000 | 50,000 | 50,000 | 50,000 |
| 0 | 0 | 0 | 6340208 SIDEWALK CONSTRUCTION | 0 | 90,000 | 90,000 | 90,000 |
| 0 | 0 | 0 | 6340213 S. 32ND REALIGNMENT | 0 | 0 | 0 | 0 |
| 94,752 | 0 | 0 | 6340219 PUMP STATION UPGRADES | 0 | 0 | 0 | 0 |
| 12,700 | 132,077 | 0 | 6340226 PARK IMPROVE. CANYON DRIVE | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 6340230 S BAY PARK/BAY AREA SIDEWALK | 0 | 55,000 | 55,000 | 55,000 |
| -14,545 | 0 | 0 | 6340234 UNDERGROUNDING PROJECTS | 0 | 0 | 0 | 0 |
| 6,541 | 124,751 | 250,000 | 6340238 TAFT DISTRICT RENOVATION | 259,000 | 50,000 | 50,000 | 50,000 |
| 0 | 0 | 0 | 6340239 NW 15TH BEACH ACCESS | 0 | 0 | 0 | 0 |
| 72,038 | 466,581 | 100,000 | 6340240 NELSCOTT RENOVATION PROJECTS | 37,500 | 10,000 | 10,000 | 10,000 |
| 0 | 0 | 0 | 6340260 D RIVER LAKE ACCESS | 4,367 | 15,000 | 15,000 | 15,000 |
| 64,090 | 31,571 | 300,000 | 6340261 CUTLER CITY RENOVATION PROJEC | 82,000 | 135,000 | 135,000 | 135,000 |
| 0 | 1,105 | 100,000 | 6340262 CROSSWALK CONSTRUCTION | 116,461 | 20,000 | 20,000 | 20,000 |
| 535,860 | 4,327 | 494,348 | 6340401 LAND PURCHASED | 0 | 200,000 | 200,000 | 200,000 |
| 0 | 0 | 0 | 6370400 ADDITIONAL CAPITAL RESERVE | 0 | 1,019,216 | 1,019,216 | 1,019,216 |
| 887,483 | 1,463,990 | 1,963,348 | TOTAL CAPITAL OUTLAY | 709,328 | 2,488,516 | 2,488,516 | 2,488,516 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
830-000-URBAN RENEWAL GENERAL FUND**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|---------|--|--------------------|--------------------|-----------------------|
| TRANSFERS | | | | | | | |
| 0 | 0 | 0 | 6601193 | TRANSFER TO % FOR ARTS | 0 | 0 | 0 |
| 0 | 0 | 0 | | TOTAL TRANSFERS | 0 | 0 | 0 |
| OTHER DISBURSEMENT & EXP | | | | | | | |
| 198,101 | 218,304 | 260,632 | 6712010 | PAYMENTS ON CONTRACTS PAYAB | 260,632 | 410,000 | 410,000 |
| 198,101 | 218,304 | 260,632 | | TOTAL OTHER DISBURSEMENT & EXP | 260,632 | 410,000 | 410,000 |
| 1,492,734 | 2,118,008 | 2,699,922 | | TOTAL EXPENDITURES | 1,381,283 | 3,414,481 | 3,414,481 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 2,741,866 | 2,698,164 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 1,364,881 | 0 | 0 |
| 2,741,866 | 2,698,164 | 0 | | TOTAL CONTINGENCY/FUND BALANCE | 1,364,881 | 0 | 0 |
| 2,741,866 | 2,698,164 | 0 | | TOTAL ENDING FUND BALANCE | 1,364,881 | 0 | 0 |
| -1,319,370 | -43,702 | -2,622,922 | | <i>Excess of Resources over Expenditures</i> | -1,333,283 | -1,364,881 | -1,364,881 |

LINCOLN CITY URBAN RENEWAL AGENCY
TAX INCREMENT CALCULATION
FISCAL YEAR 2010-2011

| | | |
|--|----|------------------|
| Taxable Assessed Value of the Urban Renewal District 2009-2010 | \$ | 192,424,955 |
| Estimated Increase in Value 2010-2011 | | <u>3.50%</u> |
| Estimated Taxable Assessed Value 2010-2011 | \$ | 199,159,828 |
| Estimated Composite Tax Rate | \$ | <u>15.00</u> |
| Estimated Tax Increment | \$ | 2,987,397 |
| Less Amount Not to be Collected | \$ | <u>(238,992)</u> |
| Estimated Taxes to be Collected | \$ | 2,748,405 |

LINCOLN CITY URBAN RENEWAL AGENCY
LONG TERM DEBT
BOND AMORTIZATION

| FISCAL YEAR | LINCOLN CO. SCHOOL | | SERIES 2003 | | SERIES 2004 | | SERIES 2007 | | TOTAL |
|----------------|--------------------------------|-----------------------|------------------|--------------------------|------------------|--------------------------|------------------|---|------------------|
| | <u>PRINCIPAL</u> | <u>INTEREST</u> 5% | <u>PRINCIPAL</u> | <u>INTEREST</u> 3.94% | <u>PRINCIPAL</u> | <u>INTEREST</u> 4.00% | <u>PRINCIPAL</u> | <u>INTEREST & INTEREST</u> 4.40% | <u>PRINCIPAL</u> |
| 2009-10 | 214,998 | 45,634 | 309,943 | 53,792 | 506,732 | 102,380 | 693,113 | 155,418 | 2,082,010 |
| | (2009-10 is not in the totals) | | | | | | | | |
| 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 | - | - | <u>179,242</u> | <u>2,626</u> | <u>594,183</u> | <u>14,928</u> | <u>825,700</u> | <u>22,831</u> | <u>1,639,510</u> |
| TOTAL | 750,005 | 50,774 | 1,184,626 | 88,446 | 2,241,208 | 195,238 | 3,096,672 | 297,454 | 7,904,423 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
831-000-TAX INCREMENT FUND (URA)**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 | |
|------------------------|----------------------|----------------------|---------|------------------------------|--------------------|--------------------|-----------------------|------------------|
| RESOURCES | | | | | | | | |
| TAXES | | | | | | | | |
| 2,441,989 | 2,601,783 | 2,693,288 | 4101010 | CURRENT PROPERTY TAXES | 2,697,650 | 2,748,405 | 2,748,405 | 2,748,405 |
| 73,005 | 101,783 | 100,000 | 4101020 | PRIOR PROPERTY TAXES | 120,000 | 120,000 | 120,000 | 120,000 |
| 2,514,994 | 2,703,566 | 2,793,288 | | TOTAL TAXES | 2,817,650 | 2,868,405 | 2,868,405 | 2,868,405 |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 114,999 | 65,615 | 35,000 | 4610001 | INTEREST ALLOCATED | 14,500 | 15,000 | 15,000 | 15,000 |
| 3,399 | 1,604 | 2,000 | 4610002 | INTEREST DIRECT | 600 | 600 | 600 | 600 |
| 118,398 | 67,218 | 37,000 | | TOTAL MISCELLANEOUS REVENUE | 15,100 | 15,600 | 15,600 | 15,600 |
| BEGINNING FUND BALANCE | | | | | | | | |
| 1,813,617 | 2,625,631 | 1,570,091 | 4890010 | BEGINNING BALANCE | 1,574,857 | 2,586,229 | 2,586,229 | 2,586,229 |
| 1,813,617 | 2,625,631 | 1,570,091 | | TOTAL BEGINNING FUND BALANCE | 1,574,857 | 2,586,229 | 2,586,229 | 2,586,229 |
| 4,447,009 | 5,396,416 | 4,400,379 | | TOTAL RESOURCES | 4,407,607 | 5,470,234 | 5,470,234 | 5,470,234 |
| DEBT SERVICE | | | | | | | | |
| 0 | 181 | 0 | 6410201 | INTEREST | 0 | 0 | 0 | 0 |
| 76,941 | 65,591 | 53,792 | 6410203 | INTEREST-SERIES 2003 | 53,792 | 41,526 | 41,526 | 41,526 |
| 141,154 | 122,153 | 102,380 | 6410204 | INTEREST-SERIES 2004 | 102,380 | 81,804 | 81,804 | 81,804 |
| 301,752 | 185,095 | 155,418 | 6410206 | INTEREST-SERIES 2007 | 155,418 | 124,415 | 124,415 | 124,415 |
| 0 | 2,000,000 | 0 | 6450201 | PRINCIPAL | 0 | 2,000,000 | 2,000,000 | 2,000,000 |
| 286,794 | 298,143 | 309,943 | 6450203 | PRINCIPAL-SERIES 2003 | 309,943 | 322,209 | 322,209 | 322,209 |
| 467,958 | 486,959 | 506,732 | 6450204 | PRINCIPAL-SERIES 2004 | 506,732 | 527,308 | 527,308 | 527,308 |
| 546,779 | 663,436 | 693,113 | 6450206 | PRINCIPAL-SERIES 2007 | 693,113 | 724,117 | 724,117 | 724,117 |
| 0 | 0 | 1,279,001 | 6450301 | ADDITIONAL DEBT PMT RESERVE | 0 | 348,855 | 348,855 | 348,855 |
| 1,821,378 | 3,821,559 | 3,100,379 | | TOTAL DEBT SERVICE | 1,821,378 | 4,170,234 | 4,170,234 | 4,170,234 |
| 1,821,378 | 3,821,559 | 3,100,379 | | TOTAL EXPENDITURES | 1,821,378 | 4,170,234 | 4,170,234 | 4,170,234 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
831-000-TAX INCREMENT FUND (URA)**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|--|-----------------------------|--------------------|--------------------|-----------------------|
| BOND RESERVES | | | | | | | |
| 0 | 0 | 300,000 | 6800193 | BOND RESERVE-SERIES 2003 | 0 | 300,000 | 300,000 |
| 0 | 0 | 500,000 | 6800194 | BOND RESERVE-SERIES 2004 | 0 | 500,000 | 500,000 |
| 0 | 0 | 500,000 | 6800196 | BOND RESERVE-SERIES 2007 | 0 | 500,000 | 500,000 |
| 0 | 0 | 1,300,000 | TOTAL BOND RESERVES | | 0 | 1,300,000 | 1,300,000 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 2,625,632 | 1,574,857 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 2,586,229 | 0 | 0 |
| 2,625,632 | 1,574,857 | 0 | TOTAL CONTINGENCY/FUND BALANCE | | 2,586,229 | 0 | 0 |
| 2,625,632 | 1,574,857 | 1,300,000 | TOTAL ENDING FUND BALANCE | | 2,586,229 | 1,300,000 | 1,300,000 |
| 812,014 | -1,050,774 | -270,091 | <i>Excess of Resources over Expenditures</i> | | 1,011,372 | -1,286,229 | -1,286,229 |

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2010-2011
832-000-PROPERTY REHAB PROGRAM**

Tuesday, August 24, 2010

| ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | BUDGET FY 2009-10 | | ESTIMATE FY 2009-10 | BUDGET PROPOSED | BUDGET APPROVED | ADOPTED FY 2010-11 |
|--------------------------|----------------------|----------------------|---------|--|--------------------|--------------------|-----------------------|
| RESOURCES | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | |
| 8,852 | 4,074 | 4,000 | 4610001 | INTEREST ALLOCATED | 1,500 | 1,500 | 1,500 |
| 6,466 | 3,750 | 3,000 | 4610002 | INTEREST DIRECT | 3,000 | 3,000 | 3,000 |
| 148,183 | 133,089 | 140,000 | 4650004 | LOAN REPAYMENTS | 150,000 | 120,000 | 120,000 |
| 163,501 | 140,913 | 147,000 | | TOTAL MISCELLANEOUS REVENUE | 154,500 | 124,500 | 124,500 |
| BEGINNING FUND BALANCE | | | | | | | |
| 323,182 | 379,503 | 471,252 | 4890010 | BEGINNING BALANCE | 470,416 | 602,916 | 602,916 |
| 323,182 | 379,503 | 471,252 | | TOTAL BEGINNING FUND BALANCE | 470,416 | 602,916 | 602,916 |
| 486,683 | 520,416 | 618,252 | | TOTAL RESOURCES | 624,916 | 727,416 | 727,416 |
| CAPITAL OUTLAY | | | | | | | |
| 0 | 0 | 10,000 | 6340105 | ARCHITECTS | 0 | 0 | 0 |
| 107,181 | 50,000 | 608,252 | 6370130 | PROPERTY REHABILITATION | 22,000 | 427,416 | 427,416 |
| 0 | 0 | 0 | 6370150 | ECONOMIC DEV PROGRAMS | 0 | 300,000 | 300,000 |
| 107,181 | 50,000 | 618,252 | | TOTAL CAPITAL OUTLAY | 22,000 | 727,416 | 727,416 |
| 107,181 | 50,000 | 618,252 | | TOTAL EXPENDITURES | 22,000 | 727,416 | 727,416 |
| CONTINGENCY/FUND BALANCE | | | | | | | |
| 379,502 | 470,416 | 0 | 6800502 | UNAPPROPRIATED FUND BALANCE | 602,916 | 0 | 0 |
| 379,502 | 470,416 | 0 | | TOTAL CONTINGENCY/FUND BALANCE | 602,916 | 0 | 0 |
| 379,502 | 470,416 | 0 | | TOTAL ENDING FUND BALANCE | 602,916 | 0 | 0 |
| 56,321 | 90,913 | -471,252 | | <i>Excess of Resources over Expenditures</i> | 132,500 | -602,916 | -602,916 |

**LINCOLN CITY URBAN RENEWAL AGENCY
ANNUAL BUDGET 2010-2011
CITY PERSONNEL**

Friday, April 23, 2010

| FTES | DEPARTMENT/POSITION | SALARY RANGE | AVG MONTHLY SALARY | ANNUAL BUDGETED SALARY |
|-----------------------------------|---|---------------------|---------------------------|-------------------------------|
| URBAN RENEWAL GENERAL FUND | | | | |
| 1.00 | Asst UR Director | 4007 / 5113 | 4,701 | 56,406 |
| 0.06 | Financial Planner | 6129 / 7824 | 7,866 | 5,446 |
| 0.50 | Open PT 0.50 | | 2,600 | 15,601 |
| 1.00 | URA Direcor | 6129 / 7824 | 8,129 | 97,546 |
| 2.56 | TOTAL URBAN RENEWAL GENERAL FUND | | | 174,999 |
| 2.56 | TOTAL OTHER FUNDS | | | 174,999 |
| 2.56 | TOTAL CITY | | | 174,999 |