
City of Lincoln City



**Adopted Budget
FY 2020-2021**

CITY OF LINCOLN CITY
TABLE OF CONTENTS
ANNUAL BUDGET 2020-2021

1. Budget Message	1-5
2. City Budget	
Total Budget Summary – Revenues	1
Total Budget Summary – Expenditures	2
Tax Levy Calculation	3
Bond Amortization Schedule	4
Transient Room Tax Collection and Distribution	5-6
General Fund Summary	7-8
General Fund Resources	9-12
Police Services	13
Police	14-15
Dispatch Center	16-17
Municipal Court	18
Property Abatement	19
Public Works	
Street Funds	20
Street Operations	21-24
Street Capital	25-27
Transportation Development Fund	28
Storm Drainage Development Fund	29
N Hwy 101 Improvement Program	30-31
Intersection Improvement	32-33
Water Funds	34-35
Water Operations	36-39
Water Capital	40-41
SDC Reimbursement Water	42-43
SDC Improvement Water	44-45
Water Bonds	46-47
Sewer Funds	48-49
Sewer Operations	50-53
Sewer Capital	54-55
SDC Reimbursement Sewer	56-57
SDC Improvement Sewer	58-60
Sewer Bonds	61-62
Unbonded Assessment Fund	63

CITY OF LINCOLN CITY
TABLE OF CONTENTS
ANNUAL BUDGET 2020-2021

Lincoln Square, Facility Capital, Agate Beach	64
Lincoln Square Operations	65-67
Facilities Capital Fund	68-70
Agate Beach	71
Internal Service Fund - Vehicle Maintenance & GIS	
Internal Service Fund Revenues	72
Vehicle Maintenance	73
Geographical Information Systems	74
Parks and Recreation	75
Recreation	76-77
Parks Maintenance	78-81
Parks SDC Improvement Fund	82
Parks Capital Fund	83
Villages of Cascade Head	84
Library	85-87
Explore Lincoln City	88-89
Explore Lincoln City	90-93
% for Arts Fund	94
Economic Development	95
Economic Development	96-97
Workforce Housing	98-99
Planning	100
Planning	101-102
Building Inspection	103-104
Support Services	
City Council	105-106
City Administration	107-108
Finance	109-111
City Attorney	112-113
City Hall Operations	114-116
Information Technology	117-118
General Fund Transfers and Ending Fund Balance	119
Police Building Construction	120

CITY OF LINCOLN CITY
TABLE OF CONTENTS
ANNUAL BUDGET 2020-2021

Closed Funds

Water Construction Fund	121
Open Space Maintenance	122

City Personnel

123-127



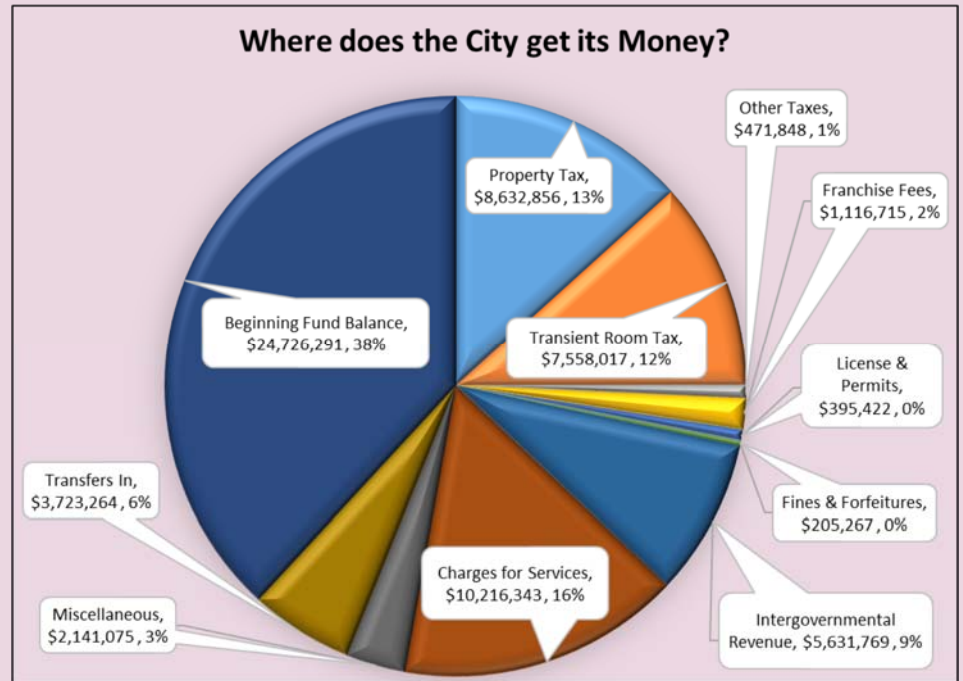
A message from the City Manager

I am pleased to present the FY2020-2021 budget.

The budget was developed during the midst of the COVID-19 emergency which made it difficult to estimate revenue for this fiscal year.

This state of emergency has closed restaurants, hotels, motels, vacation rental dwellings and most other retail businesses. This has a direct impact on the Cities revenues. We estimate that the City will lose approximately \$635,000 per month in transient room tax revenue. We're also seeing a significant decline in water and sewer usage with an unknown decline in charges for services. The Community Center closing has also reduced revenue.

The City staff has reduced or delayed \$1,800,000 in expenditures in all funds during the final quarter of fiscal year 2019-2020 in order to maintain the beginning fund balances in this proposed budget.



Total Revenue, \$64,818,867

Property Tax, \$8,632,856, 13%

The property tax rate used to estimate the general fund property revenue is the same as prior years (\$4.0995 per \$1,000). The increase in General Fund revenue is due to an increase taxable assessed value and new construction. Property taxes support the General Fund and Sewer bond payments.

Transient Room Tax (TRT), \$7,558,017, 12%

The imposition of the TRT is set forth in the City of Lincoln City Charter. TRT funds support marketing, public safety, street maintenance and capital construction. Projected TRT revenue may vary depending on the length and impact of the COVID-19 emergency.

Other Taxes, \$471,848, 1%

Other taxes include the occupational tax permit (OTP) renewal fees and penalties/interest associated with the OTP. Each business that operates for gain in Lincoln City is charged an OTP. There are 2,618 entities that pay the OTP.

Franchise Fees, \$1,116,715, 2%

Lincoln City charges a franchise fee to utility companies for using City owned right-of-way. NW Natural Gas, Pacific Power, Century Link, North Lincoln Sanitary, Charter Cable and Coastcom Inc. pay franchise fees.

Licenses and Permits, \$395,422, Less than 1%

Lincoln City charges permitting fees for planning activities including building permits, plan reviews, annexation, building inspections, zoning appeals and system development charges.

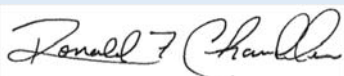
In addition the City Council is considering possible financial relief for businesses and household affected by the COVID-19 emergency. Any action the Council takes in the final quarter of FY2019-2020 will affect the beginning fund balance revenue available in this budget.

It is also unknown how long this emergency will last and how long it will take the Lincoln City economy to recover. Although the City remains financially healthy, the reasons mentioned above cast uncertainty on this budget and the financial health of the City.

The City staff is identifying expenditures in this budget that can be delayed or cancelled if the emergency continues into this budget year.

The presentation of the budget continues the "At a Glance" sections hoping this will make it easier to follow.

Sincerely yours,



Ronald F. Chandler
City Manager
City of Lincoln City

Fines & Forfeitures, \$205,267, Less than 1%

Fines & forfeitures are revenues associated with City policing, court imposed fines and collection agency fees.

Intergovernmental Revenue, \$5,631,769, 9%

Intergovernmental revenues are monies obtained from other governments, including grants, shared taxes, loans and advances. Intergovernmental revenues include liquor revenue allocation, state revenue sharing, 911 tax allocation, library service district revenue and marijuana tax allocation. This budget includes a \$1,039,316 reimbursement from the State for the West Devils Lake bridge rebuild.

Charges for Services, \$10,216,343, 16%

Charges for services include water and sewer utility bills, lease revenue and community center and recreation fees. City funds include three operations in the Internal Service Fund—vehicle maintenance, geographical information systems and information technology. ISF operations provide services to other City departments. Each department is billed for their use of these services.

This budget includes a 4% increase in City utility (water & sewer) fees.

Miscellaneous, \$2,141,075, 3%

General Fund miscellaneous revenue includes charges for the Community Center and Recreation programs. Charges for use of the Community Center doesn't cover its cost. The City established a goal that Community Revenues will cover 45% of its operational costs. Its currently below 40%.

This budget includes a approximately 6% increase in the Community Center usage fees. This will move the City closer to its goal and revenues in FY2021 will increase to 42% of the operational costs.

Transfers-In, \$3,723,264, 6%

The City of Lincoln City budget is made up of funds which are self-balancing sets of accounts that are separated according to law, regulations and/or City purposes. Funds received in one fund can be used for expenditures in another fund if they are properly transferred. For example, this budget proposes to transfer \$275,000 from the General Fund to the Street Capital Fund to be used for street overlay projects.

Beginning Fund Balance, \$24,726,291, 38%

The City of Lincoln City budget is made up of funds which are self-balancing sets of accounts that are separated according to law, regulations and/or City purposes. Each fund has a beginning balance which is the accumulation of revenues over expenditures. The beginning balances are included as a revenue.

How Does the City Spend its Money?

Police Services = \$7,189,599

Streets (w/o future reserves) = \$8,188,080

Water (w/o future reserves) = \$6,518,527

Sewer (w/o future reserves) = \$8,721,489

Lincoln Square (w/o future reserves) = \$1,875,106

Recreation = \$1,554,783

Parks (w/o future reserves) = \$2,780,188

Library = \$1,147,408

Explore Lincoln City (w/o future reserves) = \$2,618,570

Economic Development = \$877,271

Planning = \$820,950

City Council = \$35,178

Administration = \$792,203

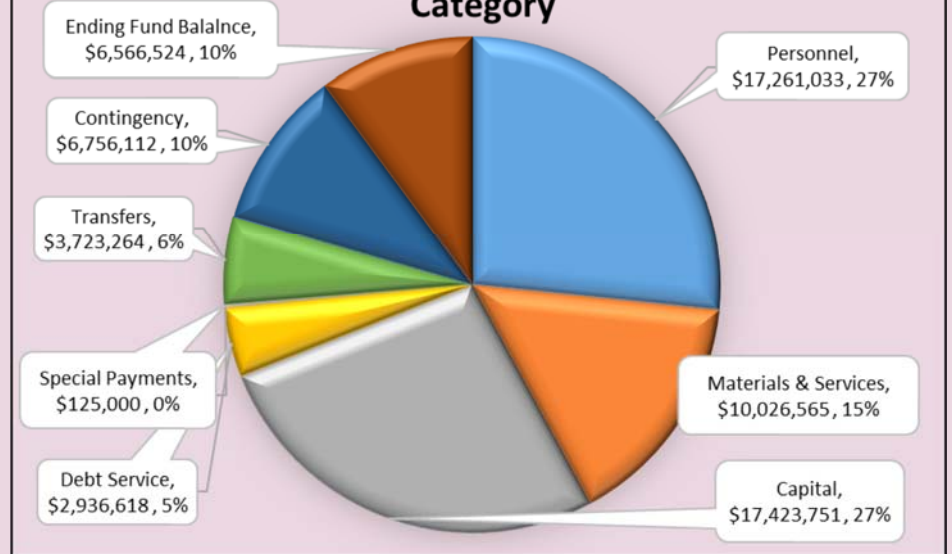
Finance = \$905,118

Attorney = \$290,359

City Hall/Transfers = \$751,932

Internal Service Funds (w/o Future reserves) = \$1,154,153

How Does the City Spend its Money by Category



Personnel Services, \$17,261,033, 27%

Personnel expenditures include salaries for full and part-time employees, overtime pay, on-call pay, FICA, Medicare taxes, workers compensation, unemployment reimbursement, medical and dental insurance, life insurance, long-term disability insurance and retirement.

Employee retirement is managed through the State retirement program known and it's currently running in the red. The State offered a 25% matching program for cities to buy down their liability. Lincoln City successfully applied for this match and it is reflected in this budget. The total buy down amount is approximately \$1,600,000. The individual sections of this budget show the buy down amount.

Materials and Services, \$10,026,565, 15%

Materials and services account for the operational or maintenance costs for each department. Materials and services include contracted services, supplies, chemicals for the treatment plants, asphalt, pipe, etc. Equipment purchased in materials and services is distinguished from capital equipment in that it has a smaller dollar value and a shorter shelf life.

Capital, \$17,432,751, 27%

Capital purchases are long-term assets that are purchased by all funds. Capital purchases are assets that are amortized over a time period. Examples of capital purchases include buildings, vehicles, roads, etc.

City Department Heads

Ron Chandler, City Manager
rchandler@lincolncity.org

Jerry Palmer, Police Chief
jpalmer@lincolncity.org

Lila Bradley, Public Works
Director
lbradley@lincolncity.org

Jeanne Sprague, Parks & Rec.
Director
jsprague@lincolncity.org

Kirsten Brodbeck-Kenny,
Library Director
Kbrodbeck-
kenny@lincolncity.org

Ed Dreistadt, Explore Lincoln
City Director
edreistadt@lincolncity.org

Alison Robertson, Economic
Development & Urban
Renewal Director
arobertson@lincolncity.org

AnneMarie Skinner, Planning
Director
askinner@lincolncity.org

Abigail Donowho, Human
Resource Director
adonowho@lincolncity.org

Debbie Bridges, Finance
Director
dbridges@lincolncity.org

Tony LaSoya, Informational
Technology Director
tlasoya@lincolncity.org

Richard Appicello, City
Attorney
rappicello@lincolncity.org

Debt Service, \$2,936,618, 5%

Debt service is contained in the facilities capital, water and sewer funds. The facilities capital fund pays the debt on the new police department which is scheduled to open in June 2020.

Two years ago the City allocated 100% of utility rate increases to the sewer department. This budget also includes this policy. By doing so it's anticipated that future capital purchases for the sewer fund will be on a pay-as-you-go basis. The sewer fund will have approximately \$1,000,000 annually for capital purchases because of this policy.

Special Payments, \$125,000, Less than 1%

These special payments are used as incentives to create workforce housing. The funds are used to assist Proud Ground and Habitat for Humanity build affordable housing.

Transfers, \$3,723,264, 6%

The budget is divided into funds that are self-balancing sets of accounts. Using monies from one fund to pay for items in another fund is, by-in-large, permitted as long as the funds are transferred through the budget process.

Contingency, \$6,756,112, 10%

Contingency funds can be used during the fiscal year to pay for goods and services that were not anticipated. The City must amend the budget to use these funds.

Ending Fund Balance or Unappropriated Fund Balance, \$6,566,524, 10%.

Unappropriated fund balances are not available to be used during the current year of budget except in the case of an emergency. These funds are held for future years.

The City of Lincoln City

The City Council



Diana Hinton
City Councilor, Ward 1
dhinton@lincolncity.org



Dick Anderson
Mayor
danderson@lincolncity.org



Mitch Parsons
City Councilor, Ward 1
mparsons@lincolncity.org



Judy Casper
City Councilor, Ward 3
jcasper@lincolncity.org



Riley Hoagland
City Councilor, Ward 2
rhoagland@lincolncity.org



Rick Mark
City Councilor, Ward 3
rmark@lincolncity.org



Diane Kusz
City Councilor, Ward 2
dkusz@lincolncity.org

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
BUDGET SUMMARY BY TYPE**

Thursday, June 18, 2020

DEPARTMENT/FUND	PROPERTY TAXES	OTHER TAXES	FRANCHISE FEES	FEES AND CHARGES	OTHER RESOURCES	BOND SALES	TOTAL TRANSFERS	BEGIN. FUND BALANCE	TOTAL RESOURCES
GENERAL FUND	7,077,257	1,882,020	1,093,900	1,001,037	2,071,536	0	608,709	8,120,838	21,855,297
LINCOLN SQ OPERATIONS	0	0	0	0	234,750	0	237,905	167,577	640,232
FACILITIES CAPITAL FUND	0	751,797	0	0	24,655	0	0	592,990	1,369,442
VILLAGES CASCADE HEAD	0	0	0	0	3,300	0	0	132,193	135,493
INTERNAL SERVICE FUND	0	0	22,815	1,046,227	325	0	0	84,786	1,154,153
AGATE BEACH CLOSURE	0	0	0	0	0	0	0	603,144	603,144
% FOR ART	0	0	0	0	3,200	0	15,000	115,188	133,388
WORKFORCE HOUSING	0	0	0	0	20,250	0	0	221,021	241,271
EXPLORE LINCOLN CITY	0	2,293,012	0	40,000	46,150	0	0	1,902,096	4,281,258
PARKS MAINTENANCE	0	1,307,794	0	0	68,200	0	136,650	1,068,555	2,581,199
PARKS CAPITAL	0	0	0	0	15,000	0	0	555,188	570,188
PARKS SDC IMP	0	0	0	125,000	25,300	0	0	395,371	545,671
PROPERTY ABATEMENT	0	0	0	0	775	0	0	25,583	26,358
POLICE BUILDING BOND	0	0	0	0	50,000	0	0	321,497	371,497
UNBONDED ASSESSMENT	0	0	0	18,250	17,500	0	0	342,951	378,701
STREET OPERATIONS	0	1,503,594	0	14,000	13,000	0	0	522,613	2,053,207
STREET CAPITAL FUND	0	0	0	0	1,859,432	0	275,000	2,061,292	4,195,724
STREET SDC FUNDS	0	0	0	70,687	2,872,613	0	0	1,028,488	3,971,788
WATER UTILITY OPERATION	0	0	0	4,009,699	61,000	0	0	907,098	4,977,797
WATER CAPITAL	0	0	0	160,000	58,438	0	1,000,000	1,852,584	3,071,022
SEWER UTILITY OPERATION	0	0	0	4,510,728	122,000	0	0	1,365,817	5,998,545
SEWER CAPITAL	0	0	0	261,752	35,620	0	1,000,000	2,152,537	3,449,909
SEWER BONDS	1,555,599	0	0	0	13,100	0	0	164,321	1,733,020
WATER BONDS	0	0	0	0	8,000	0	450,000	22,563	480,563
TOTAL	8,632,856	7,738,217	1,116,715	11,257,380	7,624,144	0	3,723,264	24,726,291	64,818,867

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
BUDGET SUMMARY BY TYPE**

Thursday, June 18, 2020

DEPARTMENT/FUND	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	SPECIAL PAYMENTS	TOTAL TRANSFERS	CONTINGENC IES	UNAPP FUND BALANCE	TOTAL EXPENDITURES
CITY COUNCIL	0	35,178	0	0	0	0	0	0	35,178
CITY ADMINISTRATION	715,249	76,954	0	0	0	0	0	0	792,203
FINANCE	680,296	224,822	0	0	0	0	0	0	905,118
LIBRARY	901,289	246,119	0	0	0	0	0	0	1,147,408
MUNICIPAL COURT	104,176	11,819	0	0	0	0	0	0	115,995
CITY ATTORNEY	251,467	38,893	0	0	0	0	0	0	290,360
PLANNING	375,027	121,707	0	0	0	0	0	0	496,734
BUILDING INSPECTION	114,379	209,838	0	0	0	0	0	0	324,217
ECONOMIC DEVELOPMENT	169,878	456,110	10,000	0	0	0	0	0	635,988
POLICE	4,880,820	839,959	127,900	0	0	0	0	0	5,848,679
DISPATCH CENTER	1,081,039	143,887	0	0	0	0	0	0	1,224,926
RECREATION DEPT	1,117,121	409,042	28,620	0	0	0	0	0	1,554,783
CITY HALL OPERATIONS	20,000	254,716	0	0	0	477,207	1,731,785	6,000,000	8,483,708
LINCOLN SQ OPERATIONS	185,754	279,909	0	0	0	0	174,569	0	640,232
FACILITIES CAPITAL FUND	0	0	752,167	617,275	0	0	0	0	1,369,442
VILLAGES CASCADE HEAD	0	40,350	95,143	0	0	0	0	0	135,493
INTERNAL SERVICE FUND	683,183	355,519	80,000	0	0	0	35,451	0	1,154,153
AGATE BEACH CLOSURE	0	40,000	0	0	0	0	0	563,144	603,144
% FOR ART	0	10,000	123,388	0	0	0	0	0	133,388
WORKFORCE HOUSING	0	29,170	87,101	0	125,000	0	0	0	241,271
EXPLORE LINCOLN CITY	780,065	1,555,639	39,100	0	0	110,378	1,796,076	0	4,281,258
PARKS MAINTENANCE	956,943	438,250	205,000	0	0	23,786	957,220	0	2,581,199
PARKS CAPITAL	0	0	570,188	0	0	0	0	0	570,188
PARKS SDC IMP	0	0	545,671	0	0	0	0	0	545,671
PROPERTY ABATEMENT	0	26,358	0	0	0	0	0	0	26,358
POLICE BUILDING BOND	0	0	371,497	0	0	0	0	0	371,497
UNBONDED ASSESSMENT	0	0	378,701	0	0	0	0	0	378,701
STREET OPERATIONS	863,488	505,143	52,000	0	0	107,091	525,485	0	2,053,207
STREET CAPITAL FUND	0	970,000	3,220,724	0	0	5,000	0	0	4,195,724
STREET SDC FUNDS	0	0	3,971,788	0	0	0	0	0	3,971,788
WATER UTILITY OPERATION	1,696,116	884,693	8,000	50,673	0	1,725,754	612,561	0	4,977,797
WATER CAPITAL	0	0	3,066,022	0	0	5,000	0	0	3,071,022
SEWER UTILITY OPERATION	1,684,743	1,822,490	298,400	55,087	0	1,211,480	926,345	0	5,998,545
SEWER CAPITAL	0	0	3,392,341	0	0	57,568	0	0	3,449,909
SEWER BONDS	0	0	0	1,733,020	0	0	0	0	1,733,020
WATER BONDS	0	0	0	480,563	0	0	0	0	480,563
TOTAL	17,261,033	10,026,565	17,423,751	2,936,618	125,000	3,723,264	6,759,492	6,563,144	64,818,867

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
TAX LEVY CALCULATIONS**

Thursday, June 18, 2020

	TOTAL	GENERAL FUND	SEWER BOND FUND
TOTAL BUDGET REQUIREMENT	\$21,516,781	\$19,783,761	\$1,733,020
Less: Budget Resources Except Taxes to be Levied	12,883,925	12,706,504	177,421
Taxes Necessary to Balance the Budget	\$8,632,856	\$7,077,257	\$1,555,599
Add Taxes Estimated not to be Received	644,956	532,697	112,260
Necessary Taxes	\$9,213,664	\$7,609,954	\$1,603,710
Permanent Tax Rate		\$4.0996	

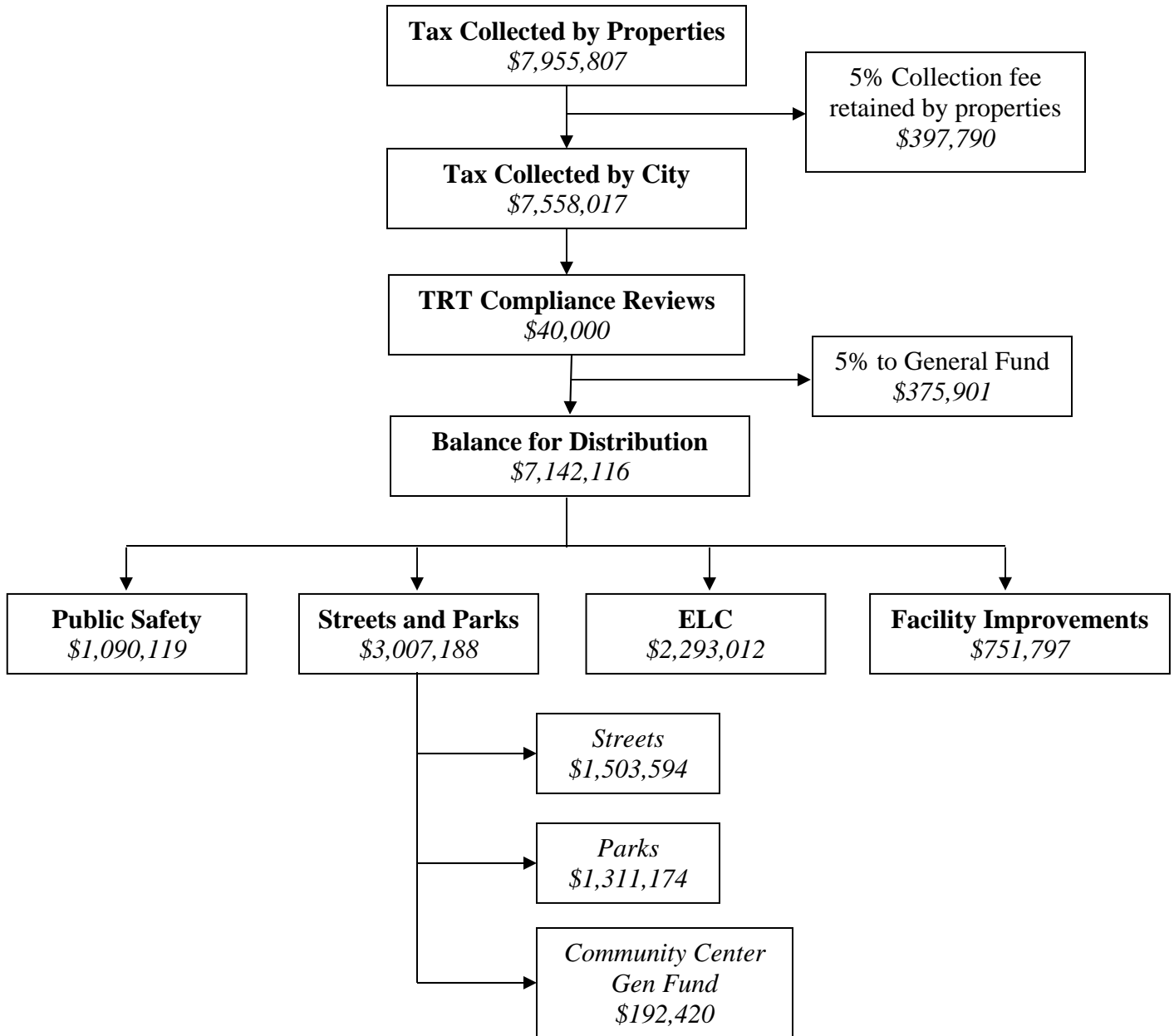
PROPERTY TAX PROJECTION:		
Assessed Value 2019-2020	\$1,858,471,488	\$1,858,471,488
Estimated Net Increased in Assessed Value	3.00%	3.00%
Assessed Value	1,914,225,633	1,914,225,633
Less: 20% Urban Renewal Assessed Value	57,958,187	0
Estimated Assessed Value for FY2020-2021	\$1,856,267,446	\$1,914,225,633
Permanent Tax Rate - General Fund	\$4.0996	
Est. Tax Rate - Bonded Indebtedness		\$0.83779
Necessary Taxes	\$7,609,954	\$1,603,710
Less Amount not to be Collected: 7.0%, 3.0%	(\$532,697)	(\$48,111)
Estimated Taxes to be Collected	\$7,077,257	\$1,555,599

CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-21
LONG TERM DEBT AMORTIZATION

FISCAL YEAR	Columbia Bank Phase 1 2014 Water FF&C CITY		Bank Of America 2011 SEWER G. O.		Paying Agent U.S. Bank 2013 G.O. SEWER ADVANCED REFUNDING		2018 POLICE BLDG FF&C CITY		Columbia Bank 2017 URA URA Note		TOTAL	TOTAL
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>
		2.81%		4.10%		2.44%		3.85%		3.15%		
2019-20	405,000	59,994	482,662	143,304	730,000	228,450	190,000	426,775	575,954	75,233	3,317,372	2,383,616
<i>Not in Totals</i>												
2020-21	410,000	48,291	502,758	123,209	760,000	213,850	200,000	417,275	626,240	56,695	3,358,318	2,498,998
2021-22	420,000	36,610	523,690	102,276	795,000	198,650	210,000	407,275	679,708	36,547	3,409,756	2,628,398
2022-23	430,000	24,644	545,494	80,473	830,000	182,750	220,000	396,775	650,446	15,367	3,375,949	2,675,940
2023-24	435,000	12,427	568,205	57,761	850,000	166,150	230,000	385,775			2,705,318	2,083,205
2024-25			591,862	34,104	875,000	148,088	240,000	374,275			2,263,329	1,706,862
2025-26			460,013	9,462	900,000	128,400	255,000	362,275			2,115,150	1,615,013
2026-27					925,000	107,025	265,000	349,525			1,646,550	1,190,000
2027-28					950,000	83,900	280,000	336,275			1,650,175	1,230,000
2028-29					1,010,000	60,150	295,000	322,275			1,687,425	1,305,000
2029-30					995,000	29,850	305,000	307,525			1,637,375	1,300,000
2030-31							315,000	298,375			613,375	315,000
2031-32							325,000	288,531			613,531	325,000
2032-33							335,000	277,969			612,969	335,000
2033-34							350,000	267,081			617,081	350,000
2034-35							360,000	254,831			614,831	360,000
2035-36							375,000	242,231			617,231	375,000
2036-37							385,000	228,638			613,638	385,000
2037-38							400,000	214,200			614,200	400,000
2038-39							415,000	199,200			614,200	415,000
2040-48	-	-	-	-	-	-	4,565,000	961,000	-	-	5,526,000	4,565,000
	1,695,000	121,972	3,192,022	407,285	8,890,000	1,318,813	10,325,000	6,891,306	1,956,394	108,609	34,906,401	26,058,416
REPAYMENT SOURCE	WATER	REVENUES	PROPERTY SEWER	TAX REVENUES	PROPERTY SEWER	TAX REVENUES	FACILITIES TRANSIENT	CAPITAL ROOM TAX	URBAN TAX	RENEWAL INCREMENT		

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021**

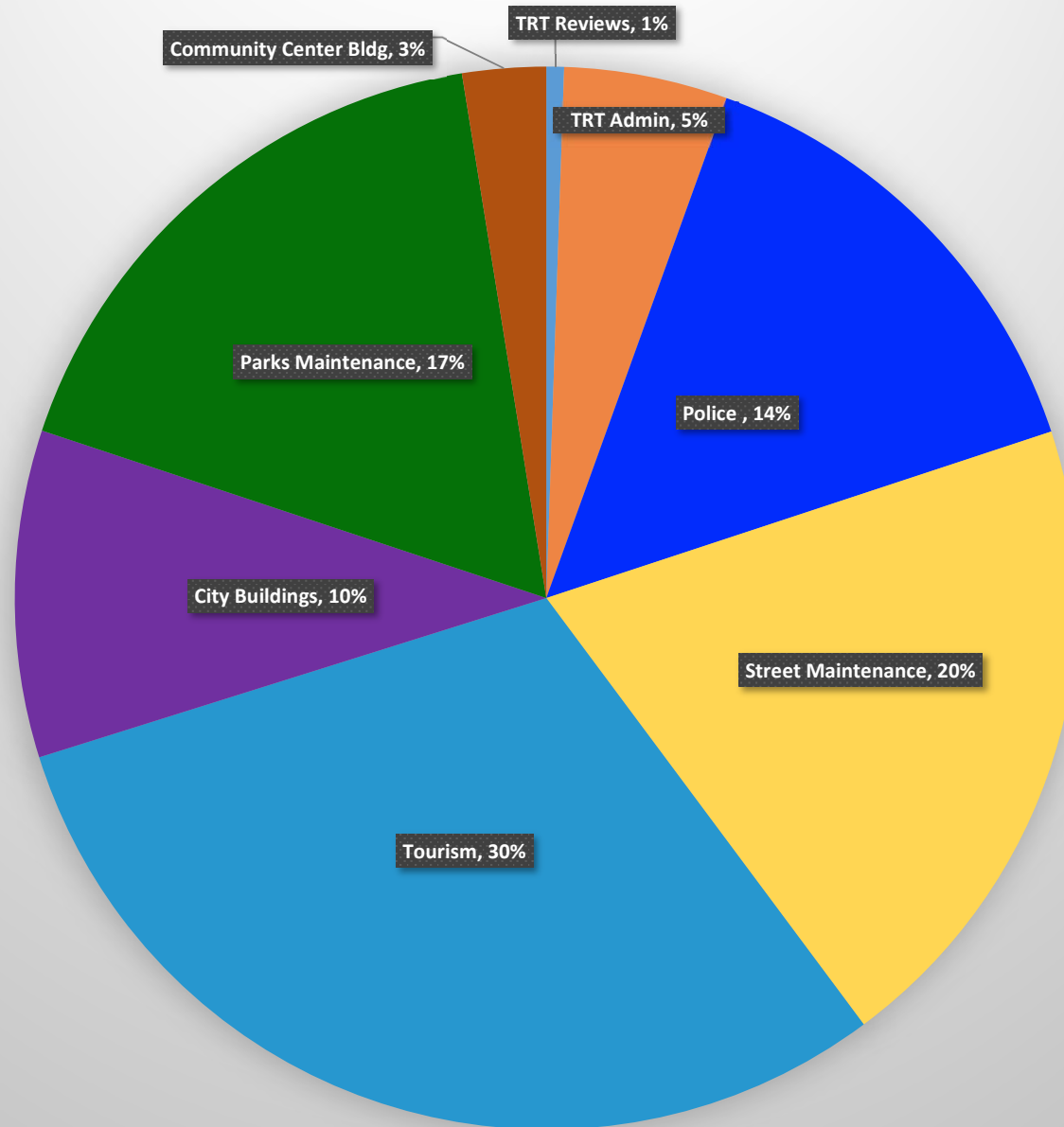
TRANSIENT ROOM TAX COLLECTION AND DISTRIBUTION ESTIMATES



	Historical TRT Collected by City					
FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	Est FY2019-20
\$4,983,395	\$5,887,006	\$6,336,951	\$6,486,163	\$7,039,872	\$7,338,392	\$5,687,882

Note: FY16-17 and FY17-18 amounts corrected for missing accrual in FY16-17

What do Transient Room Tax Revenues Fund ?



**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
GENERAL FUND SUMMARY**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY2020-21
RESOURCES							
8,559,138	8,897,943	9,043,925	TAXES	8,614,947	9,250,925	9,250,925	9,250,925
1,461,057	1,732,351	1,572,296	FEES, LICENSES, PERMITS	1,492,644	1,489,322	1,489,322	1,489,322
805,514	804,849	811,048	INTER-GOVERNMENTAL	829,061	885,157	885,157	885,157
141,298	166,802	158,211	FINES & FORFEITURES	158,004	205,267	205,267	205,267
1,194,240	1,363,506	1,249,538	MISCELLANEOUS REVENUE	1,132,216	1,295,079	1,295,079	1,295,079
487,180	576,783	592,510	TRANSFERS IN	592,510	608,709	608,709	608,709
8,936,115	10,099,018	9,430,280	BEGINNING FUND BALANCE	9,756,261	8,120,838	8,120,838	8,120,838
21,584,542	23,641,253	22,857,808	TOTAL RESOURCES	22,575,643	21,855,297	21,855,297	21,855,297
EXPENDITURES							
23,511	52,800	72,496	CITY COUNCIL	30,950	35,178	35,178	35,178
618,008	644,836	719,214	CITY ADMINISTRATION	687,713	792,203	792,203	792,203
755,140	794,330	839,830	FINANCE	839,770	905,118	905,118	905,118
928,564	970,969	1,046,098	LIBRARY	1,042,177	1,147,408	1,147,408	1,147,408
69,533	74,961	87,252	MUNICIPAL COURT	78,102	115,995	115,995	115,995
239,715	228,730	271,290	CITY ATTORNEY	264,062	290,360	290,360	290,360
534,785	573,068	554,774	PLANNING	410,193	496,734	496,734	496,734
280,856	540,645	331,744	BUILDING INSPECTION	305,742	324,217	324,217	324,217
125,698	503,215	645,416	ECONOMIC DEVELOPMENT	636,217	635,988	635,988	635,988
4,041,232	4,435,915	5,278,011	POLICE	5,181,336	5,848,679	5,848,679	5,848,679
875,274	939,909	1,218,287	DISPATCH CENTER	1,199,887	1,224,926	1,224,926	1,224,926
1,164,065	1,261,326	1,505,645	RECREATION DEPT	1,373,020	1,554,783	1,554,783	1,554,783
385,265	380,468	701,917	CITY HALL OPERATIONS	660,053	274,716	274,716	274,716
1,443,878	2,483,819	2,495,583	TRANSFERS OUT	1,745,583	477,207	477,207	477,207
11,485,524	13,884,992	15,767,557	TOTAL EXPENDITURES	14,454,805	14,123,512	14,123,512	14,123,512
ENDING FUND BALANCE							
0	0	1,030,621	CONTINGENCY	0	1,731,785	1,731,785	1,731,785
10,099,018	9,756,261	6,059,630	UNAPPROPRIATED FUND BALANC	8,120,838	6,000,000	6,000,000	6,000,000
10,099,018	9,756,261	7,090,251	TOTAL ENDING FUND BALANCE	8,120,838	7,731,785	7,731,785	7,731,785
<i>1,162,902</i>	<i>-342,757</i>	<i>-2,340,029</i>	<i>Excess of Resources over Expenditures</i>	<i>-1,635,423</i>	<i>-389,053</i>	<i>-389,053</i>	<i>-389,053</i>

**City of Lincoln City
General Fund Financial Plan
FY2020-21 Budget**

UR Sunset

RE 85% RE 100%

UR Sunset 2

	<i>UR Sunset</i>						Proposed FY20-21	<i>UR Sunset 2</i>				
	Actual FY14-15	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Estimated FY19-20		Projected				
								FY21-22	FY22-23	FY23-24	FY24-25	FY25-26
PROPERTY TAXES	5,903,589	6,221,094	6,457,526	6,668,901	6,962,062	7,049,185	7,257,457	7,675,181	7,905,436	8,142,599	8,386,877	8,638,484
TRANSIENT ROOM TAXE	1,344,859	1,423,506	1,451,288	1,598,826	1,631,614	1,277,184	1,701,820	1,752,875	1,805,461	1,859,625	1,915,413	1,972,876
FRANCHISE FEES	994,742	1,007,002	1,048,034	1,079,510	1,080,130	1,091,981	1,093,900	1,126,717	1,160,519	1,195,334	1,231,194	1,268,130
PLANNING & BLDG	203,088	252,586	232,643	269,278	543,910	310,732	296,964	316,018	336,354	358,060	381,231	405,966
LICENSES & PERMITS	409,445	407,237	413,734	403,679	412,578	378,509	390,106	397,908	405,866	413,984	422,263	430,709
INTERGOVERNMENTAL	593,446	591,538	601,054	805,514	804,849	829,061	885,157	911,712	939,063	967,235	996,252	1,026,140
FINES AND FORFETS	170,516	154,811	155,884	141,298	166,802	157,904	205,267	211,425	217,768	224,301	231,030	237,961
COMMUNITY CENTER	435,410	485,147	500,876	530,968	529,330	409,753	610,306	625,429	641,011	657,070	673,626	690,699
MISCELLANEOUS	477,284	439,939	500,972	632,372	802,349	706,649	684,773	665,205	665,650	666,106	666,574	667,055
TRANSFERS IN	580,516	597,932	583,535	518,080	608,610	608,424	608,709	626,970	645,779	665,153	685,107	705,661
TOTAL REVENUES	11,112,894	11,580,794	11,945,545	12,648,426	13,542,235	12,819,382	13,734,459	14,309,440	14,722,907	15,149,466	15,589,567	16,043,678
EXPENDITURES												
CITY COUNCIL	19,604	23,638	20,117	19,831	52,800	30,950	35,178	36,233	37,320	38,440	39,593	40,781
CITY ADMIN	634,425	550,620	564,577	616,417	644,836	687,713	792,203	762,215	799,058	837,852	878,708	921,746
FINANCE	757,314	798,497	802,276	749,218	791,330	838,031	905,118	872,955	912,598	954,251	998,026	1,044,042
LIBRARY	803,809	804,634	868,845	903,344	970,969	1,042,177	1,147,408	1,112,334	1,162,968	1,216,159	1,272,049	1,330,789
MUNICIPAL COURT	62,550	69,787	65,487	69,533	74,961	78,102	115,995	114,510	120,008	125,794	131,886	138,301
CITY ATTORNEY	178,240	237,487	238,554	238,468	228,730	264,062	290,360	274,057	287,112	300,852	315,316	330,546
PLANNING	459,141	528,350	540,092	534,785	573,068	410,193	496,734	485,773	507,982	531,325	555,864	581,668
BUILDING INSPECTION	240,102	219,801	238,429	280,856	540,645	305,742	324,217	333,702	354,191	376,008	399,241	423,986
ECONOMIC DEVELOPME	0	0	0	101,936	493,540	626,217	625,988	631,312	653,580	676,717	700,763	725,759
POLICE	3,440,096	3,636,879	3,629,567	3,930,841	4,229,682	5,007,002	5,720,779	5,470,721	5,736,429	6,016,392	6,311,445	6,622,476
DISPATCH	795,836	792,198	819,453	853,430	938,529	1,079,887	1,224,926	1,182,399	1,240,570	1,301,888	1,366,538	1,434,717
COMMUNITY CENTER	1,029,161	1,052,079	1,049,107	1,132,828	1,226,560	1,235,472	1,526,163	1,502,602	1,572,232	1,645,620	1,723,000	1,804,623
CITY HALL OPERATIONS	282,422	242,549	239,573	381,365	361,875	653,701	274,716	282,957	291,446	300,190	309,195	318,471
TOTAL OPERATIONAL	8,702,701	8,956,518	9,076,075	9,812,853	11,127,526	12,259,249	13,479,785	13,061,771	13,675,495	14,321,487	15,001,626	15,717,908
CAPITAL OUTLAY	415,306	262,688	172,048	228,794	273,647	449,973	166,520	350,000	350,000	350,000	350,000	350,000
TRANSFERS OUT	366,000	545,000	427,000	393,878	456,232	495,583	477,207	491,523	506,269	521,457	537,101	553,214
LOAN TO OTHER FUNDS	0	0	0	300,000	0	0	0	0	0	0	0	0
SPECIAL ONE-TIME CAPI	0	0	0	750,000	2,027,587	1,250,000	0	850,000	650,000	650,000	400,000	175,000
TOTAL EXPENDITURES	9,484,007	9,764,206	9,675,123	11,485,524	13,884,992	14,454,805	14,123,512	14,753,294	15,181,764	15,842,944	16,288,727	16,796,121
CHANGE TO FUND BALA	1,628,887	1,816,588	2,270,422	1,162,902	-342,757	-1,635,423	-389,053	-443,854	-458,857	-693,478	-699,160	-752,443
BEGINNING BALANCE	3,220,218	4,849,106	6,665,693	8,936,116	10,099,018	9,756,261	8,120,838	7,731,785	7,287,931	6,829,074	6,135,595	5,436,436
ENDING FUND BALANCE	4,849,106	6,665,693	8,936,116	10,099,018	9,756,261	8,120,838	7,731,785	7,287,931	6,829,074	6,135,595	5,436,436	4,683,993

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-000-RESOURCES**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
TAXES							
6,442,020	6,727,417	6,810,885	4101010	CURRENT PROPERTY TAXES	6,875,885	7,077,257	7,077,257
226,881	234,644	240,698	4101020	PRIOR PROPERTY TAXES	173,300	180,200	180,200
167,264	184,613	180,464	4105010	TRT FUNDS-PARKS	138,610	195,800	195,800
40,000	19,314	40,000	4105014	TRT FUNDS - REVIEW	36,561	40,000	40,000
356,804	365,954	371,430	4105015	TRT FUNDS - ADMIN	282,566	375,901	375,901
1,028,776	1,061,733	1,077,153	4105020	TRT FUNDS - POLICE	819,447	1,090,119	1,090,119
5,982	0	0	4105030	TRT FUNDS - POLICE 08 BM	0	0	0
-174	59	0	4111010	BUSINESS & OCCUPATION TAX	50	0	0
288,951	301,181	320,447	4111015	OTP ANNUAL RENEWAL FEE	285,900	288,800	288,800
2,634	3,027	2,848	4111050	PENALTIES & INTEREST	2,628	2,848	2,848
8,559,138	8,897,943	9,043,925		TOTAL TAXES	8,614,947	9,250,925	9,250,925
FEES, LICENSES, PERMITS							
179,019	166,732	186,981	4201001	NORTHWEST NATURAL GAS CO	170,173	172,000	172,000
581,402	570,119	607,263	4201002	PACIFIC POWER AND LIGHT CO.	567,900	556,500	556,500
25,576	22,190	26,714	4201003	CENTURY LINK (f. EMBARQ)	22,800	23,500	23,500
104,651	109,444	109,306	4201004	NORTH LINCOLN SANITARY SERV.	111,300	113,500	113,500
176,578	191,327	184,433	4201005	CHARTER CABLE FRANCHISE FEE	199,900	207,900	207,900
11,943	19,295	15,360	4201006	COASTCOM INC. FRANCHISE FEE	17,808	18,300	18,300
342	1,023	1,536	4201007	MISC. FRANCHISE FEES	2,100	2,200	2,200
117,849	228,990	142,597	4202001	BUILDING PERMITS	111,400	115,900	115,900
0	0	0	4202002	STATE SURCHARGE	0	0	0
7,783	4,223	3,200	4202003	SCHOOL EXCISE TAX ADMIN FEE	4,320	4,500	4,500
1,120	640	0	4202005	MANUFACTURED HOME PERMITS	320	0	0
25,122	49,597	31,421	4202008	MECHANICAL PERMITS	25,731	27,533	27,533
90	240	0	4202010	EXCAVATING & GRADING PERMITS	160	0	0
88,853	228,592	107,512	4202020	PLAN CHECK (CLASS A)	106,000	110,200	110,200
4,900	6,450	5,700	4202024	SITE PLAN REVIEW	20,398	7,500	7,500
3,338	2,379	3,610	4202030	PLANNED UNIT DEVELOP (PUD)	3,530	3,610	3,610
4,550	3,750	4,921	4202031	SUB-DIVISION FEES	4,921	4,921	4,921

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-000-RESOURCES**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
0	0	0	4202032 VARIANCES	0	0	0	0
0	2,875	2,500	4202033 ZONING CHANGES	12,500	5,000	5,000	5,000
500	500	750	4202034 CONDITIONAL USE PERMIT	3,750	1,000	1,000	1,000
3,450	4,250	4,100	4202038 SIGN PERMITS	4,800	4,800	4,800	4,800
850	0	0	4202040 STREET & EASEMENT VACATIONS	0	0	0	0
9,725	10,675	10,518	4202042 PLANNING REVIEW & INSPECTIONS	12,102	11,500	11,500	11,500
750	500	811	4202044 FLOOD PLAIN DEVELOPMENT REVI	0	500	500	500
400	250	0	4202090 APPEALS	800	0	0	0
3,875	4,150	4,031	4208001 LIQUOR LICENSE	3,415	3,500	3,500	3,500
24,831	23,336	27,900	4208100 BURGLAR ALARM PERMITS	30,566	31,483	31,483	31,483
78,613	77,175	87,182	4208201 VACATION RENTAL PERMIT	51,900	60,000	60,000	60,000
0	50	0	4208203 VRD REINSPECTION FEE	150	0	0	0
1,550	1,100	900	4208301 HOME OCCUPATION PERMIT APPLI	1,750	1,200	1,200	1,200
2,775	1,975	2,700	4208801 TAXICAB DRIVER'S PERMITS	1,775	1,900	1,900	1,900
625	525	350	4208802 TAXICAB VEHICLE CERTIFICATES	375	375	375	375
1,461,057	1,732,351	1,572,296	TOTAL FEES, LICENSES, PERMITS	1,492,644	1,489,322	1,489,322	1,489,322
INTER-GOVERNMENTAL							
0	408	0	4301800 FEDERAL GRANTS	0	0	0	0
0	20,000	0	4302000 STATE GRANTS	0	0	0	0
10,571	10,000	11,227	4302001 CIGARETTE TAX ALLOCATION	10,700	10,700	10,700	10,700
135,541	158,578	145,951	4302002 LIQUOR REVENUE ALLOCATION	139,600	156,650	156,650	156,650
148,033	156,485	157,659	4302003 STATE REVENUE SHARING	165,500	168,800	168,800	168,800
6,885	9,140	10,000	4302081 RECREATION GRANT	4,500	10,000	10,000	10,000
43,640	44,963	50,286	4302120 9-1-1 TAX ALLOCATION	42,991	44,281	44,281	44,281
46,052	14,632	20,914	4302121 POLICE GRANTS AND REIMBURSEM	13,228	14,500	14,500	14,500
402	7,988	2,000	4302130 LIBRARY GRANTS	1,000	1,500	1,500	1,500
143,276	159,082	152,888	4302420 MARIJUANA TAX ALLOCATION	172,317	180,933	180,933	180,933
246,477	200,772	236,500	4303130 LIBRARY SERVICE DISTRICT	229,225	246,293	246,293	246,293
2,500	0	0	4303140 LINCOLN COUNTY	0	0	0	0
22,137	22,802	23,623	4304201 FIRE DISPATCHING	50,000	51,500	51,500	51,500

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-000-RESOURCES**

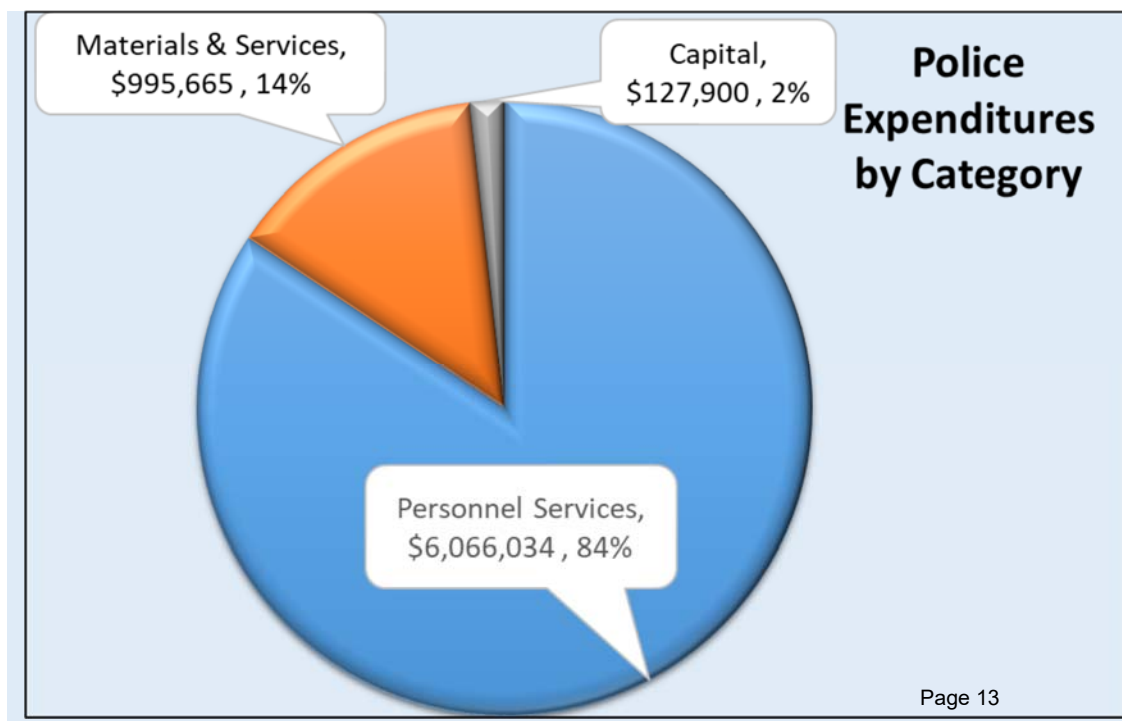
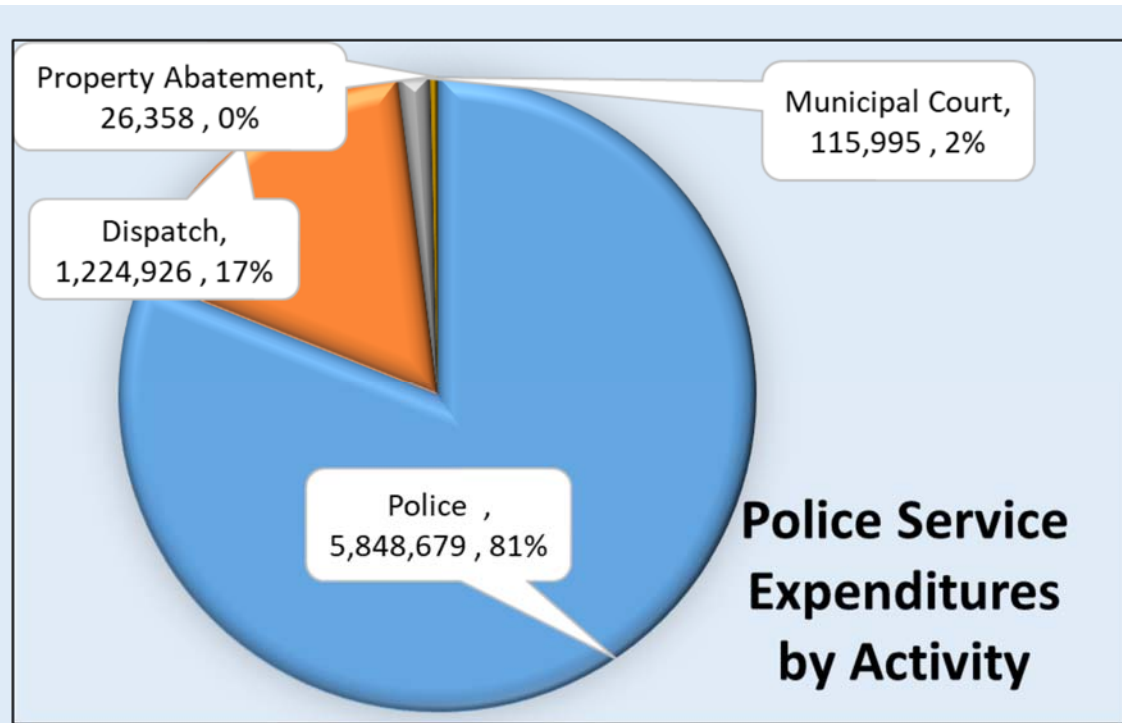
Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
805,514	804,849	811,048	TOTAL INTER-GOVERNMENTAL	829,061	885,157	885,157	885,157
			FINES & FORFEITURES				
103,592	132,942	122,100	4501001 FINES & FORFEITURES	136,790	182,092	182,092	182,092
4,361	4,805	4,361	4501003 COURT COSTS	3,380	5,294	5,294	5,294
7,894	7,889	5,500	4501118 COLLECTION FEES RECEIVED	7,683	7,914	7,914	7,914
-11,114	-12,162	-8,000	4501120 COLLECTION AGENCY FEES	-13,202	-13,598	-13,598	-13,598
31,143	29,673	32,000	4501121 STATE COURT COLLECTIONS	22,443	23,565	23,565	23,565
753	2,041	0	4501301 RESTITUTION	465	0	0	0
4,669	1,434	2,250	4550001 LIBRARY FINES	345	0	0	0
0	180	0	4560002 CODE ENFORCEMENT FINES	100	0	0	0
141,298	166,802	158,211	TOTAL FINES & FORFEITURES	158,004	205,267	205,267	205,267
			MISCELLANEOUS REVENUE				
3,600	2,900	3,600	4601009 POLICE IMPOUNDMENT FEE	3,000	3,000	3,000	3,000
5,953	5,970	6,900	4601010 POLICE REPORT FEE	6,371	6,900	6,900	6,900
91,306	80,661	96,867	4601012 COMMUNITY CENTER POS REVENUE	59,416	88,100	88,100	88,100
253,274	270,837	286,198	4601013 COMMUNITY CENTER REVENUE	235,465	327,313	327,313	327,313
32,661	32,041	35,000	4601014 COMM CNTR REV- EMP MEMBERSHI	35,000	47,414	47,414	47,414
21,378	12,737	15,631	4601015 MULTIPURPOSE BUILDING USE FEE	14,517	16,328	16,328	16,328
262,832	265,153	274,941	4601020 CHINOOK WINDS CASINO	309,936	316,135	316,135	316,135
266	13	100	4601021 Customer Acct- Comm Center	-42	100	100	100
55,851	56,869	62,400	4601050 LAND LEASE	57,931	58,500	58,500	58,500
3,686	3,720	0	4601051 LEASE INCOME	2,522	2,750	2,750	2,750
14,000	14,280	15,400	4601160 GLASS STUDIO (RENT INCOME)	14,280	14,280	14,280	14,280
19,973	19,735	22,000	4601905 RECORDING FEES	18,004	19,735	19,735	19,735
124	-26	0	4601909 Cash over/short	0	0	0	0
14,255	9,050	8,500	4601910 OTHER REVENUE	8,500	8,750	8,750	8,750
5,947	459	0	4601911 CONVENIENCE FEE	0	0	0	0
180,792	287,371	242,905	4610001 INTEREST ALLOCATED	209,174	215,449	215,449	215,449
4,023	5,237	5,339	4610002 INTEREST DIRECT	8,413	7,500	7,500	7,500
51,917	53,286	0	4640001 SPECIAL RECREATION PROGRAMS	15,307	58,477	58,477	58,477

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-000-RESOURCES**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
80,166	79,756	85,048	4640201 AFTER SCHOOL PROGRAM	50,090	72,574	72,574	72,574
50,000	0	0	4640901 OTHER GRANTS	0	0	0	0
153	16,537	0	4650005 SALE OF EQUIPMENT	1,301	0	0	0
0	3	0	4660001 LIBRARY USER FEES	9	0	0	0
6,360	5,835	6,360	4660002 LIBRARY PRINTING	3,948	5,636	5,636	5,636
568	814	675	4660011 MATL. REPLACE FEE -LOST BOOKS	724	978	978	978
143	146	160	4660101 REPLACEMENT -LOST LIBRARY CA	97	160	160	160
18	14	0	4661909 Cash over/short (Library)	1	0	0	0
90	60,269	0	4690010 INSURANCE CLAIMS/REFUNDS	527	0	0	0
3,954	6,201	5,000	4690015 CIS WELLNESS INCENTIVE PROGRA	1,211	5,000	5,000	5,000
0	0	60,600	4690501 DONATIONS, FUNDRAISERS	0	0	0	0
52	41,812	0	4690503 FRIENDS FOUNDATION REIMB	0	0	0	0
0	0	0	4690504 K-9 PROGRAM REVENUE	60,600	20,000	20,000	20,000
30,900	31,827	15,914	4699830 REIMBURSEMENT FROM URBAN RE	15,914	0	0	0
1,194,240	1,363,506	1,249,538	TOTAL MISCELLANEOUS REVENUE	1,132,216	1,295,079	1,295,079	1,295,079
			TRANSFERS IN				
0	22,420	23,093	4701265 TRANSFER FROM PARKS MAINT FU	23,093	23,786	23,786	23,786
36,600	37,698	38,829	4701822 TRANSFER FROM VCB FUND	38,829	39,994	39,994	39,994
66,900	68,907	70,974	4702220 TRANSFER FROM STREET FUND	70,974	73,103	73,103	73,103
0	52,568	52,568	4702470 LOAN-SDC IMPROVEMENT TRF IN	52,568	52,568	52,568	52,568
221,250	227,887	234,724	4702770 TRANSFER FROM WATER FUND	234,724	241,766	241,766	241,766
162,430	167,303	172,322	4702780 TRANSFER FROM SEWER FUND	172,322	177,492	177,492	177,492
487,180	576,783	592,510	TOTAL TRANSFERS IN	592,510	608,709	608,709	608,709
			BEGINNING FUND BALANCE				
8,936,115	10,099,018	9,430,280	4890010 BEGINNING BALANCE	9,756,261	8,120,838	8,120,838	8,120,838
8,936,115	10,099,018	9,430,280	TOTAL BEGINNING FUND BALANCE	9,756,261	8,120,838	8,120,838	8,120,838
21,584,542	23,641,253	22,857,808	TOTAL RESOURCES	22,575,643	21,855,297	21,855,297	21,855,297



Police Services at a Glance

Police Services consist of Police, Dispatch, Municipal Court and Property Abatement

Personnel increase = \$977,494, 19%

Personnel increase due to PERS Match = \$606,728.

Personnel includes a full-time custodial position. This position was shared with the Community Center.

This budget includes a new member of the Police force—a K9 or police dog. Funding for the dog came from community fund raising

This budget continues the Lincoln City Citizen's Police Academy

Capital includes two new patrol vehicles

This is the first budget that includes the new police building. This building is approximately 10,000 square feet larger than the existing facility and the budget attempts to account for the increased in expenses due to a larger building.

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-051-POLICE**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
POLICE							
PERSONAL SERVICES							
1,909,024	2,053,586	2,232,290	6101100 SALARIES	2,290,342	2,389,150	2,389,150	2,389,150
10,719	7,015	56,351	6102001 PART TIME & SEASONAL SALARIES	35,730	43,617	43,617	43,617
249,788	226,079	213,694	6103012 OVERTIME	164,407	215,847	215,847	215,847
12	0	0	6105001 PAYROLL TAX, INS. & BENEFITS	0	0	0	0
161,766	171,097	191,242	6105011 FICA/MEDICARE	186,922	202,619	202,619	202,619
137,277	155,794	178,583	6105012 WORKERS' COMP	173,716	207,092	207,092	207,092
2,266	533	0	6105013 UNEMPLOYMENT REIMBURSEMENT	0	0	0	0
449,638	505,558	613,974	6106011 MEDICAL & DENTAL INSURANCE	604,006	629,358	629,358	629,358
1,509	1,487	1,669	6106012 LIFE INSURANCE	1,587	1,650	1,650	1,650
7,718	7,219	8,950	6106013 LONG-TERM DISABILITY INS.	7,595	9,085	9,085	9,085
377,665	425,738	732,068	6106014 RETIREMENT	736,553	1,150,350	1,150,350	1,150,350
7,424	8,295	8,857	6106015 DEFERRED COMPENSATION	8,854	9,052	9,052	9,052
0	0	15,000	6107011 PAID VACATION POLICE	15,000	15,000	15,000	15,000
10,000	18,000	8,000	6108001 RELOCATION ALLOWANCE	0	8,000	8,000	8,000
3,324,808	3,580,402	4,260,678	TOTAL PERSONAL SERVICES	4,224,712	4,880,820	4,880,820	4,880,820
MATERIALS & SERVICES							
30,445	24,739	29,800	6201119 MISC. CONTRACTED SERVICES	40,000	43,938	43,938	43,938
6,248	7,356	22,000	6201152 LEGAL SERVICES	42,000	2,000	2,000	2,000
909	1,980	2,443	6201153 GEOGRAPHICAL INFO SYS SUPPORT	2,476	2,706	2,706	2,706
4,614	4,576	1,000	6202101 COMPUTER SOFTWARE, UPGRADES,	500	0	0	0
8,391	6,565	20,519	6202102 COMPUTER SOFTWARE	20,519	25,263	25,263	25,263
84,397	100,144	107,957	6202110 INFORMATION TECHNOLOGY SUPP	107,957	112,275	112,275	112,275
15,796	14,057	17,000	6203001 ELECTRIC POWER	16,000	17,000	17,000	17,000
1,486	1,442	1,700	6203010 NATURAL GAS	1,567	850	850	850
27,665	37,619	39,800	6203020 TELEPHONE	37,000	40,500	40,500	40,500
0	549	0	6205002 ADVERTISING & PROMOTION	286	0	0	0
2,857	8,185	5,060	6205003 PRINTING	4,000	5,060	5,060	5,060
15,031	32,774	26,882	6206002 TRAINING	26,882	26,882	26,882	26,882
1,153	869	500	6206003 MEETINGS	600	750	750	750

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-051-POLICE**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
14,221	10,921	500	6206004 RECRUITMENT AND TESTING	55	0	0	0
1,363	1,455	1,520	6206005 MEMBERSHIP AND DUES	1,521	2,015	2,015	2,015
1,650	760	1,440	6206006 BOOKS AND PERIODICALS	700	1,490	1,490	1,490
2,708	3,248	5,240	6206007 SAFETY	5,240	6,800	6,800	6,800
0	3,356	6,000	6207007 COMMUNITY POLICING PROGRAMS	6,000	6,000	6,000	6,000
4,142	3,863	4,500	6209001 POSTAGE, SHIPPING, METER LEASE	3,550	4,500	4,500	4,500
81,444	78,094	91,760	6209010 INSURANCE AND BONDS	93,520	99,250	99,250	99,250
39,898	46,260	35,300	6209030 UNIFORMS & CLOTHING	35,000	35,500	35,500	35,500
5,726	3,895	6,000	6210001 BUILDING MAINTENANCE	6,000	6,000	6,000	6,000
665	0	0	6210020 PROPERTY ABATEMENT	0	0	0	0
59,591	16,064	20,000	6211001 RADIO COMMUNICATION MAINT.	20,000	5,000	5,000	5,000
5,777	4,892	4,500	6211005 FIREARMS/RANGE MANAGEMENT	4,500	4,500	4,500	4,500
758	585	2,250	6211020 MAINTENANCE/LEASE-OFFICE EQUI	2,000	3,800	3,800	3,800
44,124	52,189	55,000	6221001 GASOLINE, FUEL, OILS	58,800	55,000	55,000	55,000
81,127	110,787	76,613	6221013 VEHICLE REPAIR & OPERATION	86,768	92,906	92,906	92,906
5,228	10,934	11,500	6222050 AMMUNITION	11,500	11,500	11,500	11,500
369	0	10,500	6225001 CODE ENFORCEMENT EXPENSE	8,000	10,500	10,500	10,500
3,144	1,743	2,500	6225002 INVESTIGATIVE EXPENSE	2,500	2,500	2,500	2,500
0	0	60,600	6225004 K-9 PROGRAM EXPENSE	0	65,000	65,000	65,000
47,384	53,094	39,000	6229001 OTHER SUPPLIES	37,000	39,000	39,000	39,000
2,438	1,004	3,000	6231094 DARE SUPPLIES	3,000	3,000	3,000	3,000
0	0	87,000	6231215 EMERGENCY SERVICES PROGRAM	87,000	99,500	99,500	99,500
5,282	5,282	9,849	6260001 EMPLOYEE WELLNESS	9,849	8,974	8,974	8,974
606,034	649,280	809,233	TOTAL MATERIALS & SERVICES	782,290	839,959	839,959	839,959
			CAPITAL OUTLAY				
86,519	141,541	155,134	6310001 AUTOMOBILES	155,134	117,900	117,900	117,900
0	0	35,720	6310101 OTHER VEHICLES	0	0	0	0
5,197	0	0	6320001 OFFICE EQUIPMENT	0	0	0	0
18,676	64,691	17,246	6320201 OTHER EQUIPMENT (CAPITAL)	19,200	10,000	10,000	10,000
110,391	206,233	208,100	TOTAL CAPITAL OUTLAY	174,334	127,900	127,900	127,900
4,041,232	4,435,915	5,278,011	TOTAL EXPENDITURES	5,181,336	5,848,679	5,848,679	5,848,679

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-052-DISPATCH CENTER**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
DISPATCH CENTER							
PERSONAL SERVICES							
428,644	464,986	481,956	6101100 SALARIES	470,856	489,819	489,819	489,819
0	2,047	23,178	6102001 PART TIME & SEASONAL SALARIES	21,323	47,658	47,658	47,658
60,189	68,375	57,926	6103012 OVERTIME, CITY EMPLOYEES	79,739	60,898	60,898	60,898
35,869	39,367	43,074	6105011 FICA/MEDICARE	42,392	45,776	45,776	45,776
2,664	1,221	1,200	6105012 WORKERS' COMP	1,087	1,117	1,117	1,117
146,370	151,929	176,279	6106011 MEDICAL & DENTAL INSURANCE	172,282	202,474	202,474	202,474
362	351	450	6106012 LIFE INSURANCE	340	450	450	450
1,945	1,817	2,016	6106013 LONG-TERM DISABILITY INS.	1,702	2,052	2,052	2,052
74,018	85,237	139,412	6106014 RETIREMENT	150,102	226,295	226,295	226,295
0	0	4,500	6107012 PAID VACATION DISPATCHER	4,378	4,500	4,500	4,500
750,060	815,329	929,991	TOTAL PERSONAL SERVICES	944,201	1,081,039	1,081,039	1,081,039
MATERIALS & SERVICES							
457	742	916	6201153 GEOGRAPHICAL INFO SYS SUPPORT	928	1,015	1,015	1,015
6,760	1,950	1,000	6202101 COMPUTER SOFTWARE, UPGRADES,	2,760	0	0	0
0	2,760	400	6202102 COMPUTER SOFTWARE	0	3,260	3,260	3,260
33,759	40,058	43,183	6202110 INFORMATION TECHNOLOGY SUPP	43,183	44,910	44,910	44,910
101	0	160	6203020 TELEPHONE	110	140	140	140
4,611	3,568	8,100	6206002 TRAINING	8,100	8,400	8,400	8,400
40	87	100	6206003 MEETINGS	500	100	100	100
897	5,057	0	6206004 RECRUITMENT AND TESTING	0	0	0	0
200	240	180	6206005 MEMBERSHIP AND DUES	203	300	300	300
0	0	100	6206006 BOOKS AND PERIODICALS	0	100	100	100
780	0	680	6206007 SAFETY	460	680	680	680
2,863	2,808	3,300	6209010 INSURANCE AND BONDS	3,300	3,380	3,380	3,380
3,416	1,875	5,400	6211001 RADIO COMMUNICATION MAINT.	2,100	4,400	4,400	4,400
15,265	27,119	29,794	6211002 RECORDS MANAGEMENT (R.A.I.N.)	29,794	31,732	31,732	31,732
0	1,692	2,600	6211003 LOGGING RECORDER MAINT	2,000	2,100	2,100	2,100
32,200	33,780	37,235	6211004 COMPUTER AIDED DISPATCH (CAD)	38,000	39,740	39,740	39,740

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-052-DISPATCH CENTER**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
2,021	1,464	3,000	6229001 OTHER SUPPLIES	2,100	3,000	3,000	3,000
0	0	2,148	6260001 EMPLOYEE WELLNESS	2,148	630	630	630
103,370	123,201	138,296	TOTAL MATERIALS & SERVICES	135,686	143,887	143,887	143,887
CAPITAL OUTLAY							
21,844	0	0	6320001 OFFICE EQUIPMENT	0	0	0	0
0	1,380	150,000	6320201 OTHER EQUIPMENT (CAPITAL)	120,000	0	0	0
21,844	1,380	150,000	TOTAL CAPITAL OUTLAY	120,000	0	0	0
875,274	939,909	1,218,287	TOTAL EXPENDITURES	1,199,887	1,224,926	1,224,926	1,224,926

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-036-MUNICIPAL COURT**

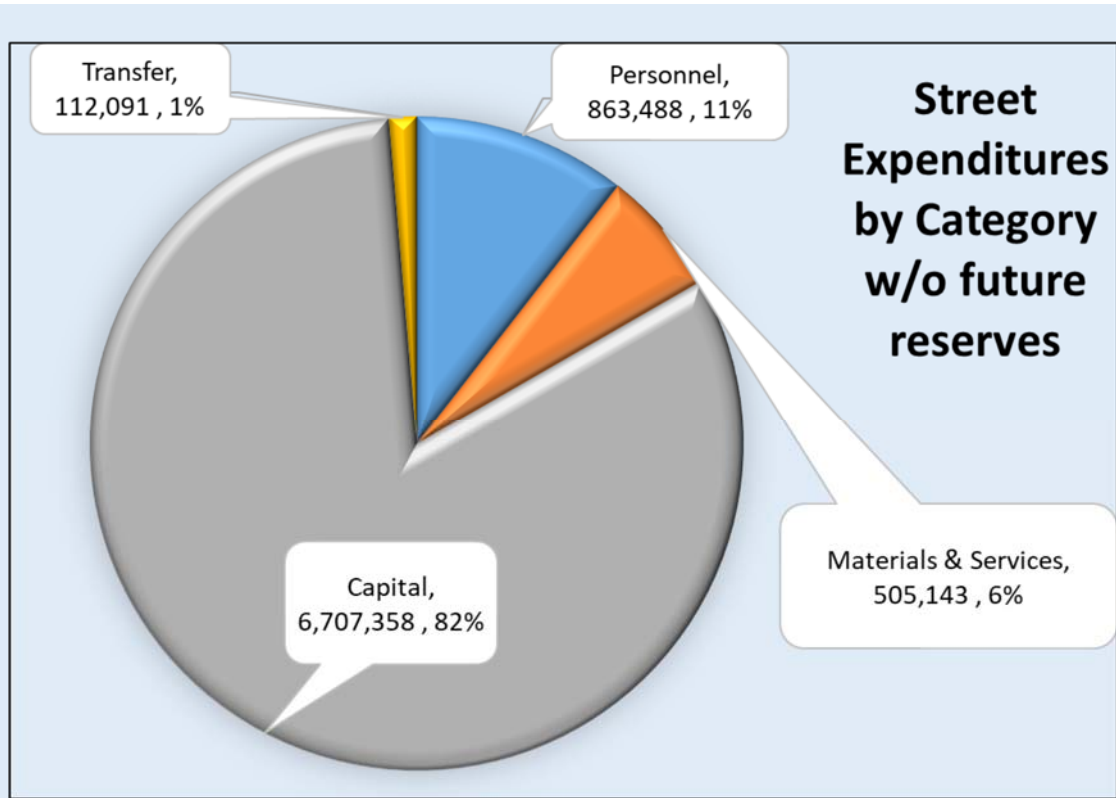
Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
MUNICIPAL COURT							
PERSONAL SERVICES							
20,544	19,680	0	6101100 SALARIES	19,680	0	0	0
26,795	19,566	51,533	6102001 PART TIME & SEASONAL SALARIES	31,192	65,105	65,105	65,105
3,405	2,854	3,942	6105011 FICA/MEDICARE	3,848	4,981	4,981	4,981
138	97	133	6105012 WORKERS' COMP	144	188	188	188
7,333	7,081	8,579	6106011 MEDICAL & DENTAL INSURANCE	8,501	18,061	18,061	18,061
58	50	50	6106012 LIFE INSURANCE	50	150	150	150
118	99	114	6106013 LONG-TERM DISABILITY INS.	106	156	156	156
4,144	2,024	6,873	6106014 RETIREMENT	4,740	15,535	15,535	15,535
62,536	51,451	71,224	TOTAL PERSONAL SERVICES	68,261	104,176	104,176	104,176
MATERIALS & SERVICES							
268	15,866	7,000	6201119 MISC. CONTRACTED SERVICES	1,250	2,000	2,000	2,000
4,220	5,007	5,398	6202110 INFORMATION TECHNOLOGY SUPP	5,398	5,614	5,614	5,614
1,802	846	2,000	6206002 TRAINING	1,413	2,000	2,000	2,000
0	267	0	6206004 RECRUITMENT AND TESTING	0	0	0	0
175	752	750	6206005 MEMBERSHIP AND DUES	750	750	750	750
0	21	100	6206006 BOOKS AND PERIODICALS	0	100	100	100
203	287	280	6211020 MAINTENANCE/LEASE-OFFICE EQUI	280	280	280	280
328	464	500	6229001 OTHER SUPPLIES	750	500	500	500
0	0	0	6260001 EMPLOYEE WELLNESS	0	575	575	575
6,997	23,510	16,028	TOTAL MATERIALS & SERVICES	9,841	11,819	11,819	11,819
69,533	74,961	87,252	TOTAL EXPENDITURES	78,102	115,995	115,995	115,995

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
465-000-PROPERTY ABATEMENT**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
CHARGES FOR SERVICES							
0	0	0	4403120	REDUCTIONS-LIENS FILED	159	0	0
0	0	0		TOTAL CHARGES FOR SERVICES	159	0	0
MISCELLANEOUS REVENUE							
0	656	500	4610001	INTEREST ALLOCATED	783	775	775
0	656	500		TOTAL MISCELLANEOUS REVENUE	783	775	775
TRANSFERS IN							
0	50,000	0	4702111	TRANSFER FROM GENERAL FUND	0	0	0
0	50,000	0		TOTAL TRANSFERS IN	0	0	0
BEGINNING FUND BALANCE							
0	0	50,200	4890010	BEGINNING BALANCE	30,976	25,583	25,583
0	0	50,200		TOTAL BEGINNING FUND BALANCE	30,976	25,583	25,583
0	50,656	50,700		TOTAL RESOURCES	31,918	26,358	26,358
MATERIALS & SERVICES							
0	19,680	50,700	6210020	PROPERTY ABATEMENT	6,335	26,358	26,358
0	19,680	50,700		TOTAL MATERIALS & SERVICES	6,335	26,358	26,358
0	19,680	50,700		TOTAL EXPENDITURES	6,335	26,358	26,358
CONTINGENCY/FUND BALANCE							
0	30,976	0	6800502	UNAPPROPRIATED FUND BALANCE	25,583	0	0
0	30,976	0		TOTAL CONTINGENCY/FUND BALANCE	25,583	0	0
0	30,976	0		TOTAL ENDING FUND BALANCE	25,583	0	0
0	30,976	-50,200		<i>Excess of Resources over Expenditures</i>	-5,393	-25,583	-25,583



Streets at a Glance

The largest revenue source is the transient room tax which accounts for 98% (\$1,503,594) of annual revenue .

The transient room tax is an elastic revenue and therefore subject to changes in the economy. The length of the COVID-19 emergency and the time it will take for the lodging industry to recover may significantly affect this revenue.

PERS match as a percentage of Personnel increase = 84% (75,759)

Items of Note: - Capital Projects

- NE 6th, Hwy 101 to Mast = \$320,000 (Overlay)
- SW 29th, Hwy 101 to Beach including shoulder parking = \$200,000 (Overlay)
- NE 36th Drive and WDLR from NE 36th to Hwy 101 = \$250,000 (\$200,000)
- WDLR Bridge Replacement = \$1,043,858
- NE 28th Storm reroute = \$30,000 (storm drain)
- H.S. Drive sidewalk, Hwy 101 to Spyglass = \$310,000 (sidewalk)
- S 3rd Street Flashing Beacon and Plaza = \$310,000 (sidewalk)
- NE 14th, Hwy 101 to Oar, sidewalk on north side of street = \$800,000 (sidewalk)
- Hwy 101, WDLR to Neotsu, = \$2,991,500 (sidewalk—bike & pedestrian)

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
201-000-STREET OPERATIONS**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
TAXES							
1,426,450	1,463,636	1,485,711	4105010	TRANSIENT ROOM TAX	1,130,257	1,503,594	1,503,594
1,426,450	1,463,636	1,485,711		TOTAL TAXES	1,130,257	1,503,594	1,503,594
FEES, LICENSES, PERMITS							
16,276	15,192	15,000	4202010	EXCAVATING & GRADING PERMITS	13,666	14,000	14,000
16,276	15,192	15,000		TOTAL FEES, LICENSES, PERMITS	13,666	14,000	14,000
MISCELLANEOUS REVENUE							
1,533	1,240	0	4601910	OTHER REVENUE	100	0	0
19,614	25,042	20,000	4610001	INTEREST ALLOCATED	12,929	13,000	13,000
1,160	122	0	4650005	SALE OF EQUIPMENT	34,565	0	0
0	16,438	0	4690010	INSURANCE CLAIMS/REFUNDS	165	0	0
6,155	0	0	4690015	CIS WELLNESS INCENTIVE PROGRA	0	0	0
28,462	42,841	20,000		TOTAL MISCELLANEOUS REVENUE	47,759	13,000	13,000
BEGINNING FUND BALANCE							
986,890	1,277,785	932,889	4890010	BEGINNING BALANCE	991,593	522,613	522,613
986,890	1,277,785	932,889		TOTAL BEGINNING FUND BALANCE	991,593	522,613	522,613
2,458,078	2,799,454	2,453,600		TOTAL RESOURCES	2,183,275	2,053,207	2,053,207
PERSONAL SERVICES							
339,174	374,871	417,632	6101100	SALARIES	407,683	420,069	420,069
17,930	26,181	28,543	6102001	PART TIME & SEASONAL SALARIES	31,416	30,148	30,148
441	72	955	6103012	OVERTIME, CITY EMPLOYEES	502	998	998
26,374	29,502	33,440	6105011	FICA/MEDICARE	32,770	34,518	34,518
35,212	40,675	52,765	6105012	WORKERS' COMP	48,495	60,677	60,677
0	0	0	6105013	UNEMPLOYMENT REIMBURSEMENT	0	0	0
97,442	112,824	132,175	6106011	MEDICAL & DENTAL INSURANCE	131,781	140,735	140,735
386	372	345	6106012	LIFE INSURANCE	329	345	345
1,592	1,486	1,517	6106013	LONG-TERM DISABILITY INS.	1,462	1,498	1,498
60,745	69,736	116,222	6106014	RETIREMENT	118,286	174,500	174,500
579,295	655,719	783,594		TOTAL PERSONAL SERVICES	772,724	863,488	863,488

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
201-000-STREET OPERATIONS**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
MATERIALS & SERVICES							
12,183	5,022	38,200	6201119 MISC. CONTRACTED SERVICES	38,000	38,200	38,200	38,200
26,766	20,591	18,322	6201153 GEOGRAPHICAL INFO SYS SUPPORT	18,572	20,291	20,291	20,291
1,261	1,333	3,000	6202101 COMPUTER SOFTWARE, UPGRADES,	0	0	0	0
0	0	0	6202102 COMPUTER SOFTWARE	3,400	3,000	3,000	3,000
14,769	10,014	10,796	6202110 INFORMATION TECHNOLOGY SUPP	10,796	11,228	11,228	11,228
6,233	6,226	6,500	6203001 ELECTRIC POWER	6,300	6,500	6,500	6,500
199,484	196,656	200,000	6203002 STREET LIGHTING	200,000	200,000	200,000	200,000
3,886	4,007	4,500	6203020 TELEPHONE	4,500	4,500	4,500	4,500
0	0	0	6205001 LEGAL NOTICES	0	0	0	0
1,919	3,110	5,000	6206002 TRAINING	3,000	5,000	5,000	5,000
437	258	300	6206003 MEETINGS	391	300	300	300
625	288	500	6206004 RECRUITMENT AND TESTING	100	500	500	500
110	403	1,000	6206005 MEMBERSHIP AND DUES	500	1,000	1,000	1,000
1,264	172	250	6206006 BOOKS AND PERIODICALS	150	250	250	250
1,048	1,753	2,000	6206007 SAFETY	2,000	2,000	2,000	2,000
11,088	11,285	13,260	6209010 INSURANCE AND BONDS	13,346	14,120	14,120	14,120
1,019	1,432	2,000	6209030 UNIFORMS & CLOTHING	2,000	2,200	2,200	2,200
901	3,001	2,000	6210001 BUILDING MAINTENANCE	1,500	2,000	2,000	2,000
57,200	97,724	64,500	6210010 SYSTEM MAINTENANCE	75,000	64,500	64,500	64,500
352	996	4,500	6211010 STREET SIGNAL MAINTENANCE	1,200	4,500	4,500	4,500
1,755	2,179	2,500	6211020 MAINTENANCE/LEASE-OFFICE EQUI	2,500	2,500	2,500	2,500
17,126	19,542	20,000	6221001 GASOLINE, FUEL, OILS	20,000	20,000	20,000	20,000
73,836	98,081	87,671	6221013 VEHICLE REPAIR & OPERATION	84,809	90,807	90,807	90,807
0	8,990	0	6221015 CORROSION CONTROL	0	0	0	0
6,668	2,173	6,500	6229001 OTHER SUPPLIES	3,000	6,500	6,500	6,500
2,041	1,400	2,000	6231204 BANNERS	1,500	2,000	2,000	2,000
0	0	2,000	6231210 COMMUNITY CLEAN-UP PROGRAM	0	2,000	2,000	2,000
2,003	2,003	515	6260001 EMPLOYEE WELLNESS	515	1,247	1,247	1,247
443,975	498,639	497,814	TOTAL MATERIALS & SERVICES	493,079	505,143	505,143	505,143

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
201-000-STREET OPERATIONS**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
CAPITAL OUTLAY							
9,787	0	34,000	6310101	OTHER VEHICLES	29,249	0	0
3,597	0	0	6320001	OFFICE EQUIPMENT	1,218	0	0
24,136	14,083	290,000	6320201	OTHER EQUIPMENT (CAPITAL)	258,420	50,000	50,000
1,500	11,156	2,000	6330201	BUILDING IMPROVEMENTS	2,000	2,000	2,000
39,019	25,239	326,000	TOTAL CAPITAL OUTLAY		290,887	52,000	52,000
TRANSFERS							
31,104	32,037	32,998	6601120	TRANSFER TO LINCOLN SQ CENTER	32,998	33,988	33,988
0	2,319	2,000	6601193	TRANSFER TO % FOR ARTS	0	0	0
20,000	525,000	125,000	6601205	TRANSFER TO STREET CAPITAL	0	0	0
66,900	68,907	70,974	6602111	TRANSFER TO CITY HALL OPR	70,974	73,103	73,103
118,004	628,263	230,972	TOTAL TRANSFERS		103,972	107,091	107,091
1,180,293	1,807,861	1,838,380	TOTAL EXPENDITURES		1,660,662	1,527,722	1,527,722
CONTINGENCY/FUND BALANCE							
0	0	615,220	6780001	CONTINGENCIES	0	525,485	525,485
1,277,785	991,593	0	6800502	UNAPPROPRIATED FUND BALANCE	522,613	0	0
1,277,785	991,593	615,220	TOTAL CONTINGENCY/FUND BALANCE		522,613	525,485	525,485
1,277,785	991,593	615,220	TOTAL ENDING FUND BALANCE		522,613	525,485	525,485
290,895	-286,192	-317,669	<i>Excess of Resources over Expenditures</i>		-468,980	2,872	2,872

City of Lincoln City
Street Operations Financial Plan
FY2020-21 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected							
	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	
REVENUES														
TRANSIENT ROOM TAX	1,267,234	1,261,170	1,426,450	1,463,636	1,130,257	1,503,594	1,548,702	1,595,163	1,643,018	1,692,308	1,743,078	1,795,370	1,849,231	3.0%
MOTOR VEHICLE TAX	494,844	502,524	0		0	0	0	0	0	0	0	0	0	
MISCELLANEOUS REVENUE	15,842	32,389	44,738	58,032	61,425	27,000	27,810	28,644	29,504	30,389	31,300	32,239	33,207	3.0%
TOTAL REVENUE	1,777,920	1,796,082	1,471,188	1,521,668	1,191,682	1,530,594	1,576,512	1,623,807	1,672,521	1,722,697	1,774,378	1,827,609	1,882,438	
EXPENDITURES														
SALARIES	400,598	388,499	357,545	401,124	439,601	451,215	469,264	488,034	507,556	527,858	548,972	570,931	593,768	4.0%
BENEFITS	243,398	214,929	221,750	254,595	309,558	336,514	360,070	385,275	412,244	441,101	471,978	505,017	540,368	7.0%
PERS Match					23,565	75,759								
OPERATIONS	468,397	440,249	443,975	498,639	493,079	505,143	520,297	535,906	551,983	568,543	585,599	603,167	621,262	3.0%
TRF - General, L Square, %	92,606	97,259	98,004	103,263	103,972	107,091	110,304	113,613	117,021	120,532	124,148	127,872	131,708	3.0%
OPERATING EXPENDITURES	1,204,999	1,140,936	1,121,274	1,257,621	1,369,775	1,475,722	1,459,935	1,522,828	1,588,804	1,658,034	1,730,697	1,806,987	1,887,107	
<i>Operating percent change</i>	<i>7.7%</i>	<i>-5.3%</i>	<i>-1.7%</i>	<i>12.2%</i>	<i>8.9%</i>	<i>7.7%</i>	<i>-1.1%</i>	<i>4.3%</i>	<i>4.3%</i>	<i>4.4%</i>	<i>4.4%</i>	<i>4.4%</i>	<i>4.4%</i>	
TRANSFER TO STREET CAPITAL	300,000	500,000	20,000	525,000	0	0	0	0	0	0	0	0	0	
CAPITAL	107,491	106,723	39,019	25,239	290,887	52,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	
CHANGE TO FUND BALANCE	165,430	48,423	290,895	-286,192	-468,980	2,872	41,577	25,979	8,717	-10,337	-31,319	-54,378	-79,669	
BEGINNING BALANCE	773,038	938,468	986,891	1,277,786	991,594	522,614	525,486	567,063	593,042	601,759	591,423	560,103	505,725	
ENDING FUND BALANCE	938,468	986,891	1,277,786	991,594	522,614	525,486	567,063	593,042	601,759	591,423	560,103	505,725	426,056	

Note: Fund Balance includes \$365K of receivable. TRT revenues are received quarterly.

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
211-000-STREET CAPITAL FUND**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
INTER-GOVERNMENTAL							
0	0	647,603	4301900	ODOT REIMBURSEMENT	647,603	1,039,316	1,039,316
0	19,947	0	4302000	STATE GRANTS	0	0	0
548,657	631,462	627,663	4302004	MTR. VEHICLE REV. ALLOCATION	631,300	650,239	650,239
87,402	96,777	101,050	4302080	STP GRANTS	101,050	104,082	104,082
636,059	748,186	1,376,316		TOTAL INTER-GOVERNMENTAL	1,379,953	1,793,637	1,793,637
MISCELLANEOUS REVENUE							
15,352	48,589	20,400	4610001	INTEREST ALLOCATED	63,879	65,795	65,795
15,352	48,589	20,400		TOTAL MISCELLANEOUS REVENUE	63,879	65,795	65,795
TRANSFERS IN							
600,000	850,000	250,000	4701111	TRANSFER FROM GENERAL FUND	250,000	275,000	275,000
20,000	525,000	125,000	4702220	TRANSFER FROM STREET FUND	0	0	0
620,000	1,375,000	375,000		TOTAL TRANSFERS IN	250,000	275,000	275,000
BEGINNING FUND BALANCE							
616,948	1,298,761	2,201,633	4890010	BEGINNING BALANCE	2,344,913	2,061,292	2,061,292
616,948	1,298,761	2,201,633		TOTAL BEGINNING FUND BALANCE	2,344,913	2,061,292	2,061,292
1,888,359	3,470,535	3,973,349		TOTAL RESOURCES	4,038,745	4,195,724	4,195,724
MATERIALS & SERVICES							
420,037	513,522	400,000	6210009	STREET OVERLAY PROJECTS	227,652	970,000	970,000
420,037	513,522	400,000		TOTAL MATERIALS & SERVICES	227,652	970,000	970,000
CAPITAL OUTLAY							
85,371	137,417	0	6340206	STORM DRAIN CONSTRUCTION	0	30,000	30,000
8,905	407,261	3,061,033	6340208	SIDEWALK CONSTRUCTION	1,593,801	1,620,000	1,620,000
75,286	44,076	0	6340209	OTHER CONSTRUCTION	0	0	0
0	23,346	150,000	6340310	BRIDGE REPLACEMENT	150,000	1,043,858	1,043,858
0	0	355,316	6370400	RESERVE-FUTURE YEARS	0	526,866	526,866
169,562	612,100	3,566,349		TOTAL CAPITAL OUTLAY	1,743,801	3,220,724	3,220,724

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
211-000-STREET CAPITAL FUND**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
TRANSFERS							
0	0	7,000	6601193	TRANSFER TO % FOR ARTS	6,000	5,000	5,000
0	0	7,000		TOTAL TRANSFERS	6,000	5,000	5,000
589,598	1,125,623	3,973,349		TOTAL EXPENDITURES	1,977,453	4,195,724	4,195,724
CONTINGENCY/FUND BALANCE							
1,298,761	2,344,913	0	6800502	UNAPPROPRIATED FUND BALANCE	2,061,292	0	0
1,298,761	2,344,913	0		TOTAL CONTINGENCY/FUND BALANCE	2,061,292	0	0
1,298,761	2,344,913	0		TOTAL ENDING FUND BALANCE	2,061,292	0	0
681,812	1,046,152	-2,201,633		<i>Excess of Resources over Expenditures</i>	-283,621	-2,061,292	-2,061,292

City of Lincoln City
 Street Capital Fund Financial Plan
 FY2020-21 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected							
	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	
REVENUES														
FEMA/STATE GRANTS	45,974	0	0	19,947	647,603	1,039,316	0	0	0	0	0	0	0	
STP GRANTS	178,088	90,890	87,402	96,777	101,050	104,082	107,204	110,420	113,733	117,145	120,659	124,279	128,007	3.0%
MOTOR VEHICLE TAX	0	0	548,657	631,462	631,300	650,239	669,746	689,839	710,534	731,850	753,805	776,419	799,712	3.0%
MISCELLANEOUS REVENUE	5,044	6,712	15,352	48,589	63,879	65,795	67,769	69,802	71,896	74,053	76,275	78,563	80,920	3.0%
TRANSFER FROM GF	420,000	250,000	600,000	850,000	250,000	275,000	283,250	291,748	300,500	309,515	318,800	328,364	338,215	3.0%
TRANSFER FROM STREET	300,000	500,000	20,000	525,000	0	0	0	0	0	0	0	0	0	
TOTAL REVENUE	949,106	847,602	1,271,411	2,171,775	1,693,832	2,134,431	1,127,969	1,161,808	1,196,663	1,232,563	1,269,539	1,307,626	1,346,854	
EXPENDITURES														
STREET OVERLAY / MAINT	214,858	476,283	420,037	513,522	227,652	970,000	810,000	500,000	500,000	500,000	500,000	500,000	500,000	
STREET CAPITAL	858,861	298,988	169,562	612,100	1,743,801	2,693,858	550,000	800,000	700,000	750,000	750,000	800,000	850,000	
Transfer % for Arts					6,000	5,000								
TOTAL EXPENDITURES	1,073,720	775,271	589,598	1,125,623	1,977,453	3,668,858	1,360,000	1,300,000	1,200,000	1,250,000	1,250,000	1,300,000	1,350,000	
CHANGE TO FUND BALANCE	-124,614	72,331	681,812	1,046,152	-283,621	-1,534,426	-232,031	-138,192	-3,337	-17,437	19,539	7,626	-3,146	
BEGINNING BALANCE	669,231	544,617	616,948	1,298,760	2,344,912	2,061,292	526,865	294,835	156,643	153,306	135,868	155,408	163,033	
ENDING FUND BALANCE	544,617	616,948	1,298,760	2,344,912	2,061,292	526,865	294,835	156,643	153,306	135,868	155,408	163,033	159,888	

CAPITAL PROJECTS	18-19 Act	19-20 Est	20-21 Prop	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
1. HS Drive from SE 48th to Hwy 101 includes ADA Sidewalk Imp 3500'			310,000							
3. WDLR Path NE Mast to Regatta	18,176			350,000						
4. Wecoma Hwy 101 Sidewalk Taco Bell to NE Holmes	68,881									
5. S Dlake Hwy 101 Sidewalk SE 19th to SE 23rd Street	49,249	551,099								
6. Wecoma Hwy 101 Sidewalk Mojo's to Motel 6 (developer)										
7. S 3rd Street Flashing Beacon and Plaza			10,000	310,000						
8. NE 14th Sidewalk Hwy 101 to Oar sidewalk north side of st	28,891			800,000						
9. NW Keel and NW Jetty Storm Improvements		93,430	200,000							
NW 21st Street Improvement, #16024	117,064									
NW 22nd Improvements Storm & Sidewalk (16004)	208,461									
NW 68th & 69th Logan to Neptune Rebuild	88,063									
Ramps for Hwy approaches	0			200,000						
WDLR Bridge Replacement	23,346	150,000	1,043,858							
NE 28th Storm Rerouse			30,000							
Lincoln Square Burger King Ramps ADA Improvements			939,272							
Other	9,969				800,000	700,000	750,000	750,000	800,000	850,000
	612,100	1,743,801	2,693,858	550,000	800,000	700,000	750,000	750,000	800,000	850,000

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
212-000-TRANSPORTATION DEVELOP FUND**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
CHARGES FOR SERVICES							
73,399	72,504	60,000	4404001	IMPROVE FEE - INSIDE	38,806	50,000	50,000
73,399	72,504	60,000		TOTAL CHARGES FOR SERVICES	38,806	50,000	50,000
MISCELLANEOUS REVENUE							
9,406	16,100	13,000	4610001	INTEREST ALLOCATED	15,508	15,500	15,500
9,406	16,100	13,000		TOTAL MISCELLANEOUS REVENUE	15,508	15,500	15,500
BEGINNING FUND BALANCE							
495,776	578,581	594,581	4890010	BEGINNING BALANCE	595,785	590,376	590,376
495,776	578,581	594,581		TOTAL BEGINNING FUND BALANCE	595,785	590,376	590,376
578,581	667,185	667,581		TOTAL RESOURCES	650,099	655,876	655,876
CAPITAL OUTLAY							
0	71,400	0	6340209	OTHER CONSTRUCTION	59,723	0	0
0	0	667,581	6370400	RESERVE-FUTURE YEARS	0	655,876	655,876
0	71,400	667,581		TOTAL CAPITAL OUTLAY	59,723	655,876	655,876
0	71,400	667,581		TOTAL EXPENDITURES	59,723	655,876	655,876
CONTINGENCY/FUND BALANCE							
578,581	595,785	0	6800502	UNAPPROPRIATED FUND BALANCE	590,376	0	0
578,581	595,785	0		TOTAL CONTINGENCY/FUND BALANCE	590,376	0	0
578,581	595,785	0		TOTAL ENDING FUND BALANCE	590,376	0	0
82,804	17,204	-594,581		<i>Excess of Resources over Expenditures</i>	-5,409	-590,376	-590,376

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
213-000-STORM DRAINAGE DEVELOP FUND**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
CHARGES FOR SERVICES							
2,256	2,203	1,600	4404001	IMPROVE FEE - INSIDE	2,609	2,687	2,687
2,256	2,203	1,600		TOTAL CHARGES FOR SERVICES	2,609	2,687	2,687
MISCELLANEOUS REVENUE							
1,579	2,409	1,700	4610001	INTEREST ALLOCATED	2,491	2,566	2,566
1,579	2,409	1,700		TOTAL MISCELLANEOUS REVENUE	2,491	2,566	2,566
BEGINNING FUND BALANCE							
88,630	92,464	96,464	4890010	BEGINNING BALANCE	97,075	102,175	102,175
88,630	92,464	96,464		TOTAL BEGINNING FUND BALANCE	97,075	102,175	102,175
92,464	97,075	99,764		TOTAL RESOURCES	102,175	107,428	107,428
CAPITAL OUTLAY							
0	0	99,764	6370400	RESERVE-FUTURE YEARS	0	107,428	107,428
0	0	99,764		TOTAL CAPITAL OUTLAY	0	107,428	107,428
0	0	99,764		TOTAL EXPENDITURES	0	107,428	107,428
CONTINGENCY/FUND BALANCE							
92,464	97,075	0	6800502	UNAPPROPRIATED FUND BALANCE	102,175	0	0
92,464	97,075	0		TOTAL CONTINGENCY/FUND BALANCE	102,175	0	0
92,464	97,075	0		TOTAL ENDING FUND BALANCE	102,175	0	0
3,834	4,611	-96,464		<i>Excess of Resources over Expenditures</i>	5,100	-102,175	-102,175

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
214-000-N HWY 101 IMPROVEMENT PROGRAM**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
CHARGES FOR SERVICES							
17,834	18,184	17,500	4404300	TRAFFIC IMPACT FEES	18,456	18,000	18,000
17,834	18,184	17,500		TOTAL CHARGES FOR SERVICES	18,456	18,000	18,000
INTER-GOVERNMENTAL							
0	0	174,500	4301900	ODOT REIMBURSEMENT	174,500	2,487,000	2,487,000
0	0	0	4304301	OTHER LOCAL GOVERNMENT	0	360,000	360,000
0	0	174,500		TOTAL INTER-GOVERNMENTAL	174,500	2,847,000	2,847,000
MISCELLANEOUS REVENUE							
2,860	4,772	3,200	4610001	INTEREST ALLOCATED	4,697	4,000	4,000
2,860	4,772	3,200		TOTAL MISCELLANEOUS REVENUE	4,697	4,000	4,000
BEGINNING FUND BALANCE							
152,772	173,466	194,166	4890010	BEGINNING BALANCE	196,421	194,074	194,074
152,772	173,466	194,166		TOTAL BEGINNING FUND BALANCE	196,421	194,074	194,074
173,466	196,421	389,366		TOTAL RESOURCES	394,074	3,063,074	3,063,074
CAPITAL OUTLAY							
0	0	174,500	6340208	SIDEWALK CONSTRUCTION	200,000	2,851,500	2,851,500
0	0	214,866	6370400	RESERVE-FUTURE YEARS	0	211,574	211,574
0	0	389,366		TOTAL CAPITAL OUTLAY	200,000	3,063,074	3,063,074
0	0	389,366		TOTAL EXPENDITURES	200,000	3,063,074	3,063,074
CONTINGENCY/FUND BALANCE							
173,466	196,421	0	6800502	UNAPPROPRIATED FUND BALANCE	194,074	0	0
173,466	196,421	0		TOTAL CONTINGENCY/FUND BALANCE	194,074	0	0
173,466	196,421	0		TOTAL ENDING FUND BALANCE	194,074	0	0
20,694	22,956	-194,166		<i>Excess of Resources over Expenditures</i>	-2,347	-194,074	-194,074

City of Lincoln City
 N Hwy 101 Improvement Project
 FY2020-21 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected							
	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	
REVENUES														
Traffic Impact Fees	4,371	30,596	17,834	18,184	18,456	18,000	18,180	18,362	18,545	18,731	18,918	19,107	19,298	1.0%
ODOT Grant	0	0	0	0	174,500	2,487,000	0	0	0	0	0	0	0	3.0%
Siletz Tribe Grant	0	0	0	0	0	360,000	0	0	0	0	0	0	0	
Interest	728	1,578	2,860	4,772	4,697	4,000	4,231	4,680	5,141	5,614	6,101	6,602	7,116	
TOTAL REVENUE	5,099	32,174	20,694	22,956	197,653	2,869,000	22,411	23,042	23,686	24,345	25,019	25,709	26,414	
EXPENDITURES														
Hwy 101 WDLR to Neotsu	0	0	0	0	200,000	2,851,500	0	0	0	0	0	0	0	
TOTAL EXPENDITURES	0	0	0	0	200,000	2,851,500	0	0	0	0	0	0	0	
CHANGE TO FUND BALANCE	5,099	32,174	20,694	22,956	-2,347	17,500	22,411	23,042	23,686	24,345	25,019	25,709	26,414	
BEGINNING BALANCE	115,499	120,598	152,772	173,466	196,421	194,074	211,574	233,986	257,027	280,713	305,058	330,078	355,787	
ENDING FUND BALANCE	120,598	152,772	173,466	196,421	194,074	211,574	233,986	257,027	280,713	305,058	330,078	355,787	382,201	

CAPITAL PROJECTS

Hwy 101 WDLR to Neotsu Bike / Pedestrian					200,000	2,851,500								
					0	200,000	2,851,500	0	0	0	0	0	0	0

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
215-000-INTERSECTION IMPROVEMENT**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
MISCELLANEOUS REVENUE							
2,326	3,464	2,000	4610001	INTEREST ALLOCATED	3,526	3,547	3,547
2,326	3,464	2,000		TOTAL MISCELLANEOUS REVENUE	3,526	3,547	3,547
BEGINNING FUND BALANCE							
132,546	134,873	137,373	4890010	BEGINNING BALANCE	138,337	141,863	141,863
132,546	134,873	137,373		TOTAL BEGINNING FUND BALANCE	138,337	141,863	141,863
134,873	138,337	139,373		TOTAL RESOURCES	141,863	145,410	145,410
CAPITAL OUTLAY							
0	0	0	6340209	OTHER CONSTRUCTION	0	140,000	140,000
0	0	139,373	6370400	RESERVE-FUTURE YEARS	0	5,410	5,410
0	0	139,373		TOTAL CAPITAL OUTLAY	0	145,410	145,410
0	0	139,373		TOTAL EXPENDITURES	0	145,410	145,410
CONTINGENCY/FUND BALANCE							
134,873	138,337	0	6800502	UNAPPROPRIATED FUND BALANCE	141,863	0	0
134,873	138,337	0		TOTAL CONTINGENCY/FUND BALANCE	141,863	0	0
134,873	138,337	0		TOTAL ENDING FUND BALANCE	141,863	0	0
2,326	3,464	-137,373		<i>Excess of Resources over Expenditures</i>	3,526	-141,863	-141,863

City of Lincoln City
 Intersection Improvements
 FY2020-21 Budget

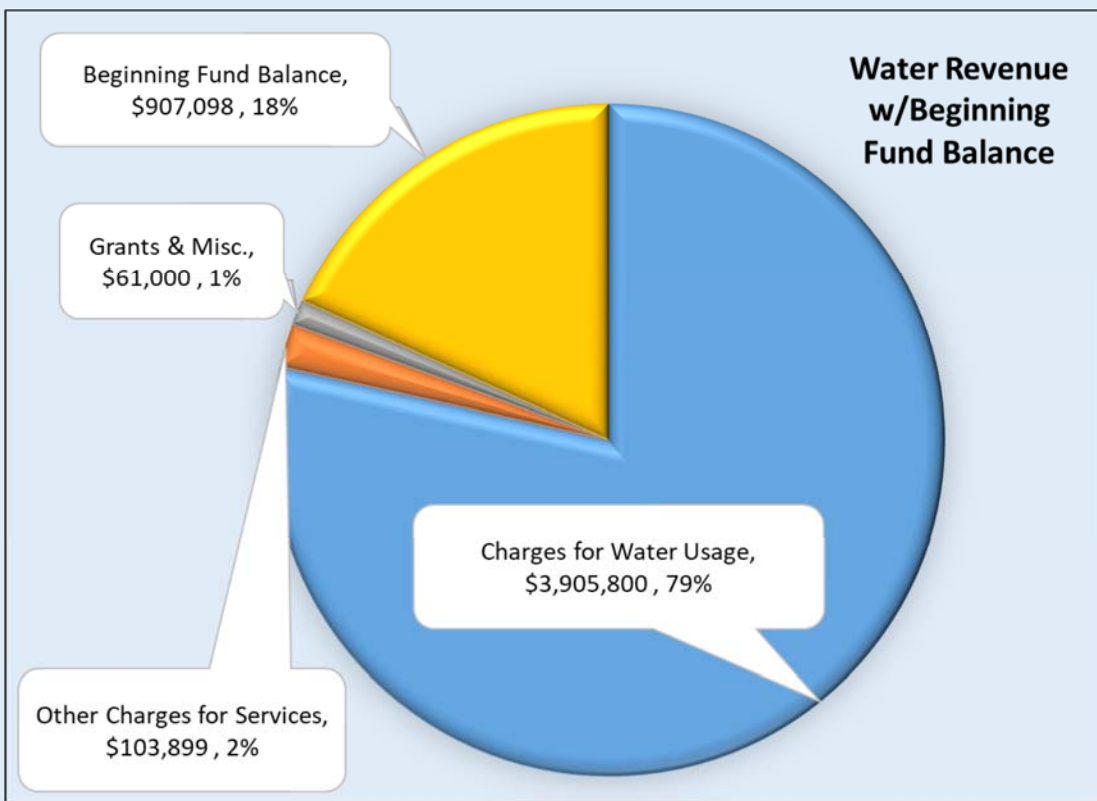
	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected						
	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	
REVENUES													
Interest	807	1,457	2,326	3,464	3,526	3,547	135	139	142	146	149	153	2.5%
TOTAL REVENUE	807	1,457	2,326	3,464	3,526	3,547	135	139	142	146	149	153	
EXPENDITURES													
Hwy 101 WDLR to Neotsu	0				0	140,000							
TOTAL EXPENDITURES	0	0	0	0	0	140,000	0	0	0	0	0	0	
CHANGE TO FUND BALANCE	807	1,457	2,326	3,464	3,526	-136,453	135	139	142	146	149	153	
BEGINNING BALANCE	130,282	131,089	132,547	134,873	138,337	141,863	5,410	5,545	5,684	5,826	5,972	6,121	
ENDING FUND BALANCE	131,089	132,547	134,873	138,337	141,863	5,410	5,545	5,684	5,826	5,972	6,121	6,274	

CAPITAL PROJECTS

Hwy 101 WDLR to Neotsu Bike / Pedestrian

140,000

0 0 140,000 0 0 0 0 0 0



Water Revenue at a Glance

Charges for Services = \$3,905,800

Other charges for services = \$103,899

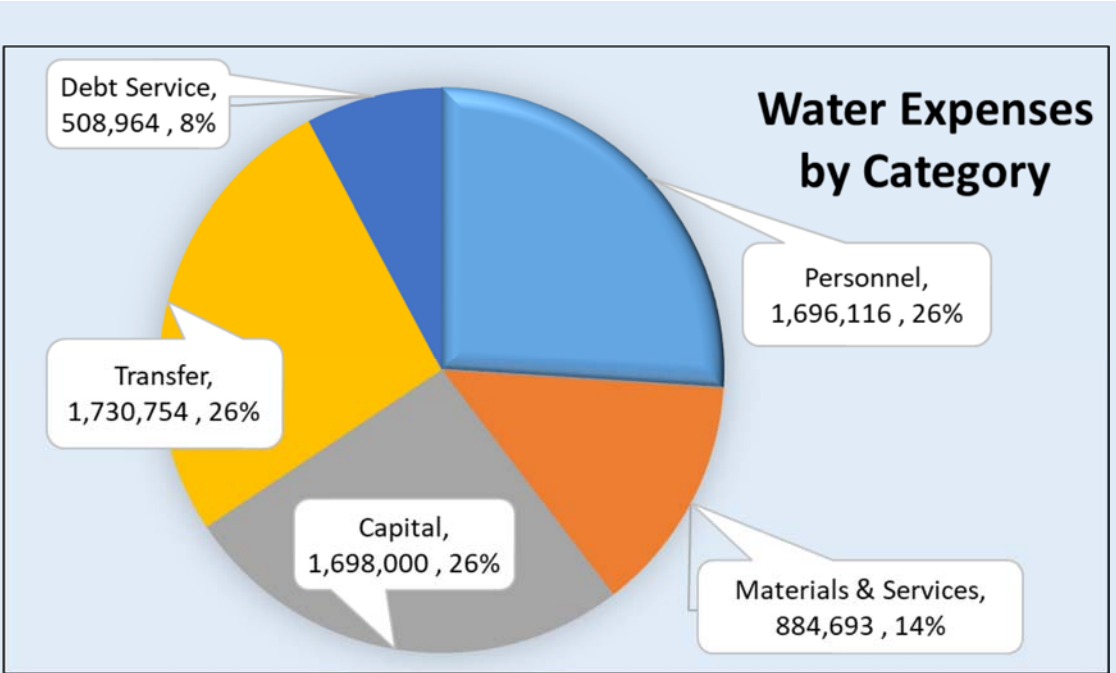
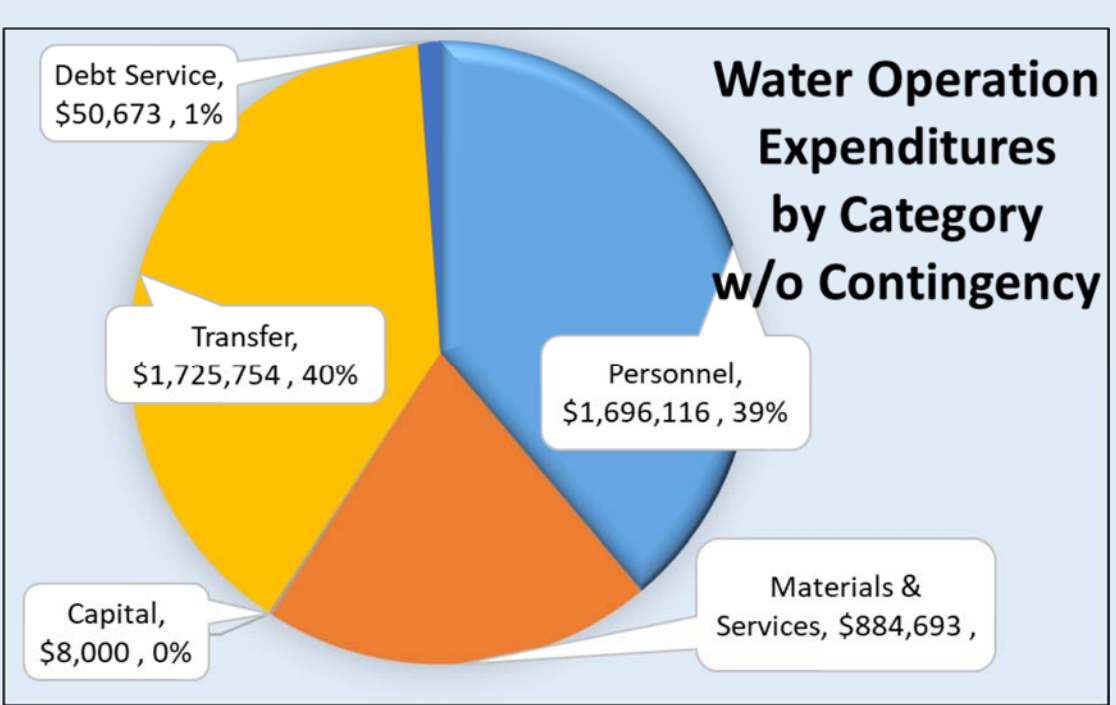
State Grants/Misc. Revenue = \$61,000

Beginning Fund Balance = \$907,098

Total Revenue = \$4,977,797

Items of Note:

- This budget continues the policy of applying the utility rate increase to the Sewer Operation Fund. It's anticipated that this will be the last year of this policy. This should provide approximately \$1,000,000 per year for sewer capital projects.



Water at a Glance

Budget Increase = \$568,737, 13%

Personnel Increase = \$155,509, 10%

PERS Match = \$146,156, percent of Personnel increase = 94%

Capital projects include

- SE Oar Pump Station Replacement = \$640,000
- Water line replacement NE Yacht & NE 32nd to 30th = \$250,000
- Water Treatment Plant Generator Replacement = \$400,000
- Water line Replacement SE 51st—Schooner Creek Road = \$400,000

Future capital projects include upgrading the meters to a fully automated, remote meter reading system.

Debt Service—The City has two debts associated with water. Both debts will retire in FY23-24

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
221-000-WATER UTILITY OPERATION**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
CHARGES FOR SERVICES							
3,829,164	3,854,210	3,766,811	4403001	UTILITIES-NORTH	3,905,800	3,905,800	3,905,800
22,539	25,502	19,990	4403101	FINANCE CHARGE-NORTH	27,664	27,664	27,664
15,428	13,347	13,671	4403111	NAME CHANGE-NORTH	14,320	14,320	14,320
2,566	4,257	2,560	4403115	SCHOONER CREEK SURCHARGE	2,915	2,915	2,915
71,779	54,752	56,100	4405030	METER INSTALLATION	58,385	59,000	59,000
3,941,476	3,952,068	3,859,132		TOTAL CHARGES FOR SERVICES	4,009,084	4,009,699	4,009,699
INTER-GOVERNMENTAL							
0	0	50,000	4302000	STATE GRANTS	80,000	60,000	60,000
0	0	50,000		TOTAL INTER-GOVERNMENTAL	80,000	60,000	60,000
MISCELLANEOUS REVENUE							
1,681	2,295	816	4601910	OTHER REVENUE	1,000	1,000	1,000
2,811	6,273	5,771	4610001	INTEREST ALLOCATED	0	0	0
1,160	2,703	0	4650005	SALE OF EQUIPMENT	31,138	0	0
0	1,238	0	4690010	INSURANCE CLAIMS/REFUNDS	165	0	0
5,652	12,509	6,587		TOTAL MISCELLANEOUS REVENUE	32,303	1,000	1,000
BEGINNING FUND BALANCE							
644,602	1,029,837	871,431	4890010	BEGINNING BALANCE	949,891	907,098	907,098
644,602	1,029,837	871,431		TOTAL BEGINNING FUND BALANCE	949,891	907,098	907,098
4,591,730	4,994,414	4,787,150		TOTAL RESOURCES	5,071,278	4,977,797	4,977,797
PERSONAL SERVICES							
700,973	765,750	803,384	6101100	SALARIES	797,106	811,605	811,605
58,474	73,400	86,389	6102001	PART TIME & SEASONAL SALARIES	86,871	96,536	96,536
33,179	45,607	47,023	6103012	OVERTIME, CITY EMPLOYEES	45,688	32,948	32,948
58,190	64,985	69,370	6105011	FICA/MEDICARE	69,253	71,993	71,993
47,611	59,969	66,498	6105012	WORKERS' COMP	65,545	76,615	76,615
0	0	0	6105013	UNEMPLOYMENT REIMBURSEMENT	742	0	0
169,523	182,327	198,077	6106011	MEDICAL & DENTAL INSURANCE	205,667	219,626	219,626
713	688	648	6106012	LIFE INSURANCE	643	655	655
3,158	2,817	3,151	6106013	LONG-TERM DISABILITY INS.	2,845	3,128	3,128
153,146	168,703	264,640	6106014	RETIREMENT	268,166	383,010	383,010

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
221-000-WATER UTILITY OPERATION**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
1,224,966	1,364,246	1,539,180	TOTAL PERSONAL SERVICES	1,542,526	1,696,116	1,696,116	1,696,116
			MATERIALS & SERVICES				
86,625	86,604	112,600	6201119 MISC. CONTRACTED SERVICES	112,600	107,983	107,983	107,983
17,251	15,371	20,000	6201121 SAMPLING/TESTING SERVICES	20,000	16,400	16,400	16,400
22,207	20,591	18,322	6201153 GEOGRAPHICAL INFO SYS SUPPORT	18,572	20,291	20,291	20,291
1,896	8,892	3,920	6202099 MISC. PERMITS	3,500	9,450	9,450	9,450
936	2,622	5,000	6202101 COMPUTER SOFTWARE, UPGRADES,	0	0	0	0
11,473	15,388	17,500	6202102 COMPUTER SOFTWARE	20,000	22,500	22,500	22,500
35,869	35,050	37,785	6202110 INFORMATION TECHNOLOGY SUPP	37,785	39,296	39,296	39,296
113,167	109,196	112,000	6203001 ELECTRIC POWER	112,000	112,000	112,000	112,000
1,773	1,776	2,000	6203010 NATURAL GAS	2,000	2,000	2,000	2,000
13,407	14,266	17,000	6203020 TELEPHONE	14,000	17,000	17,000	17,000
0	0	16,200	6204010 MERCHANT FEES	15,000	16,200	16,200	16,200
0	30,164	85,000	6205007 WATER CONSERVATION	85,000	108,500	108,500	108,500
5,092	6,997	6,500	6206002 TRAINING	6,500	6,500	6,500	6,500
1,090	529	300	6206003 MEETINGS	334	300	300	300
3,664	635	1,500	6206004 RECRUITMENT AND TESTING	0	1,500	1,500	1,500
3,300	4,909	5,680	6206005 MEMBERSHIP AND DUES	5,680	6,300	6,300	6,300
374	204	300	6206006 BOOKS AND PERIODICALS	200	0	0	0
11,846	5,514	21,250	6206007 SAFETY	21,500	21,700	21,700	21,700
2,560	3,704	3,600	6209001 POSTAGE, SHIPPING, METER LEASE	3,000	0	0	0
33,664	37,279	43,800	6209010 INSURANCE AND BONDS	42,857	47,100	47,100	47,100
2,838	2,473	2,700	6209030 UNIFORMS & CLOTHING	2,500	3,000	3,000	3,000
3,495	8,596	2,000	6210001 BUILDING MAINTENANCE	3,000	1,000	1,000	1,000
155,115	90,752	135,000	6210010 SYSTEM MAINTENANCE	130,000	135,000	135,000	135,000
1,907	2,399	2,000	6211020 MAINTENANCE/LEASE-OFFICE EQUI	3,600	0	0	0
6,849	15,938	16,800	6211040 PUMP STATION MAINTENANCE	25,000	5,500	5,500	5,500
55,130	57,023	24,868	6211050 TREATMENT PLANT MAINTENANCE	60,000	41,355	41,355	41,355
70	0	3,600	6213001 CLEANING ALLOWANCE	2,000	600	600	600
19,541	20,251	23,600	6221001 GASOLINE, FUEL, OILS	23,600	23,500	23,500	23,500
41,994	67,333	53,498	6221013 VEHICLE REPAIR & OPERATION	60,079	64,329	64,329	64,329
15,429	4,511	2,950	6222001 LABORATORY SUPPLIES	2,950	3,750	3,750	3,750
25,865	27,886	35,500	6222010 CHEMICALS	41,661	19,115	19,115	19,115

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
221-000-WATER UTILITY OPERATION**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
7,914	7,832	12,000	6229001 OTHER SUPPLIES	10,000	27,685	27,685	27,685
3,220	2,600	2,668	6260001 EMPLOYEE WELLNESS	2,668	4,839	4,839	4,839
705,563	707,284	847,441	TOTAL MATERIALS & SERVICES	887,586	884,693	884,693	884,693
CAPITAL OUTLAY							
40,968	42,092	0	6310101 OTHER VEHICLES	0	0	0	0
0	0	0	6320001 OFFICE EQUIPMENT	1,218	4,000	4,000	4,000
11,623	21,127	0	6320201 OTHER EQUIPMENT (CAPITAL)	4,456	4,000	4,000	4,000
0	0	50,000	6330101 BUILDINGS CONSTRUCTED	50,000	0	0	0
1,500	11,156	0	6330201 BUILDING IMPROVEMENTS	0	0	0	0
54,091	74,375	50,000	TOTAL CAPITAL OUTLAY	55,674	8,000	8,000	8,000
DEBT SERVICE							
3,673	1,726	0	6410214 INTEREST - 2014 COLC WATER	0	0	0	0
99,224	84,417	0	6412010 PAYMENTS ON CONTRACTS PAYAB	0	0	0	0
0	0	11,000	6412019 INTEREST PMTS - CAPITAL LEASE	0	8,643	8,643	8,643
0	0	45,000	6452019 PRINCIPAL PMTS - CAPITAL LEASE	50,672	42,030	42,030	42,030
102,897	86,143	56,000	TOTAL DEBT SERVICE	50,672	50,673	50,673	50,673
TRANSFERS							
31,104	32,037	32,998	6601120 TRANSFER TO LINCOLN SQ CENTER	32,998	33,988	33,988	33,988
1,424	2,551	5,000	6601193 TRANSFER TO % FOR ARTS	0	0	0	0
345,599	1,150,000	900,000	6601232 TRF TO WATER SYSTEM REPLACEM	900,000	1,000,000	1,000,000	1,000,000
875,000	400,000	460,000	6601233 TRANSFER TO WATER BONDS - 2007	460,000	450,000	450,000	450,000
221,250	227,887	234,724	6602111 TRANSFER TO CITY HALL OPR	234,724	241,766	241,766	241,766
1,474,377	1,812,475	1,632,722	TOTAL TRANSFERS	1,627,722	1,725,754	1,725,754	1,725,754
3,561,894	4,044,523	4,125,343	TOTAL EXPENDITURES	4,164,180	4,365,236	4,365,236	4,365,236
CONTINGENCY/FUND BALANCE							
0	0	661,807	6780001 CONTINGENCIES	0	612,561	612,561	612,561
1,029,837	949,891	0	6800502 UNAPPROPRIATED FUND BALANCE	907,098	0	0	0
1,029,837	949,891	661,807	TOTAL CONTINGENCY/FUND BALANCE	907,098	612,561	612,561	612,561
1,029,837	949,891	661,807	TOTAL ENDING FUND BALANCE	907,098	612,561	612,561	612,561
385,235	-79,946	-209,624	<i>Excess of Resources over Expenditures</i>	-42,793	-294,537	-294,537	-294,537

City of Lincoln City
 Water Operations Financial Plan
 FY2020-21 Budget

6.3% 2.5% 4.9% 0.7% 1.4% 0.0% 4.0% 4.0% 4.0% 4.0% 4.0% 4.0% 4.0%

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected							
	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	
REVENUES														
CHARGES FOR SERVICES	3,599,462	3,690,322	3,869,697	3,897,316	3,950,699	3,950,699	4,108,727	4,273,076	4,443,999	4,621,759	4,806,629	4,998,895	5,198,850	
METER INSTALLATION	38,096	66,436	71,779	54,752	58,385	59,000	60,770	62,593	64,471	66,405	68,397	70,449	72,563	3%
GRANT - SALMON DRIFT CREEK	0	0	0	0	80,000	60,000	0	0	0	0	0	0	0	
MISCELLANEOUS REVENUE	3,212	22,055	5,652	12,509	32,303	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	3%
TOTAL REVENUE	3,640,770	3,778,813	3,947,129	3,964,577	4,121,387	4,070,699	4,170,527	4,336,730	4,509,563	4,689,290	4,876,186	5,070,538	5,272,643	
	6.5%	3.8%	4.5%	0.4%	0.4%	3.1%	2.5%	4.0%	4.0%	4.0%	4.0%		8.1%	
EXPENDITURES														
SALARIES	811,085	812,654	792,625	884,758	929,665	941,089	978,733	1,017,882	1,058,597	1,100,941	1,144,979	1,190,778	1,238,409	4%
BENEFITS	428,904	411,463	432,341	479,488	555,853	589,229	630,475	674,608	721,831	772,359	826,424	884,274	946,173	7%
PERS Match					57,008	165,798								
OPERATIONS	597,746	673,866	705,563	677,001	837,586	824,693	849,434	874,917	901,164	928,199	956,045	984,727	1,014,268	3%
Salmon Drift Creek Passthrough				30,283	50,000	60,000								
TRANSFERS - General, L Square, %	246,172	252,304	253,778	262,475	267,722	275,754	284,026	292,547	301,323	310,363	319,674	329,264	339,142	3%
OPERATING EXPENDITURES	2,083,906	2,150,287	2,184,307	2,334,004	2,697,834	2,856,563	2,742,668	2,859,954	2,982,916	3,111,862	3,247,122	3,389,043	3,537,993	
<i>Operating percent change</i>	-2.4%	3.2%	1.6%	6.9%	16.7%	5.9%	-4.0%	4.3%	4.3%	4.3%	4.3%	4.4%	4.4%	
CAPITAL	78,921	6,299	54,091	74,375	55,674	8,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	
CAPITAL LEASE					50,672	50,673	50,673	50,673	50,673	60,000	0	0	0	
Debt Service: Land Contract County	0	102,897	102,897	86,143	0	0	0	0	0	0	0	0	0	
TRANSFERS - SYS CAPITAL FUND	150,000	300,000	345,599	1,150,000	900,000	1,000,000	1,000,000	1,000,000	1,000,000	1,300,000	1,400,000	1,500,000	1,650,000	
TRANSFERS - INTERFUND LOAN	83,441	83,217	0	0	0	0	0	0	0	0	0	0	0	
TRANSFERS - WATER CONSTRUCTION	0	528,546	0	0	0	0	0	0	0	0	0	0	0	
TRANSFERS - BONDS	924,000	924,000	875,000	400,000	460,000	450,000	450,000	450,000	429,009	0	0	0	0	
TOTAL EXPENDITURES	3,320,268	4,095,246	3,561,893	4,044,523	4,164,180	4,365,236	4,318,341	4,435,627	4,537,598	4,546,862	4,722,122	4,964,043	5,262,993	
CHANGE TO FUND BALANCE	320,502	-316,433	385,235	-79,946	-42,793	-294,537	-147,814	-98,897	-28,035	142,427	154,064	106,495	9,650	
BEGINNING BALANCE	640,533	961,035	644,602	1,029,837	949,891	907,098	612,561	464,748	365,851	337,816	480,243	634,306	740,802	
ENDING FUND BALANCE	961,035	644,602	1,029,837	949,891	907,098	612,561	464,748	365,851	337,816	480,243	634,306	740,802	750,452	

Note: Ending fund balance includes approximately \$600K in accounts receivable and \$250,000 in inventory

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
232-000-WATER CAPITAL FUND**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
MISCELLANEOUS REVENUE							
12,628	29,195	15,500	4610001	INTEREST ALLOCATED	51,092	45,422	45,422
12,628	29,195	15,500		TOTAL MISCELLANEOUS REVENUE	51,092	45,422	45,422
TRANSFERS IN							
345,599	1,150,000	900,000	4701770	TRANSFER FROM WATER FUND	900,000	1,000,000	1,000,000
0	27,576	0	4701772	TRF F/WATER CONSTRUCTION FUN	0	0	0
345,599	1,177,576	900,000		TOTAL TRANSFERS IN	900,000	1,000,000	1,000,000
BEGINNING FUND BALANCE							
560,621	716,642	1,390,557	4890010	BEGINNING BALANCE	1,500,352	1,331,937	1,331,937
560,621	716,642	1,390,557		TOTAL BEGINNING FUND BALANCE	1,500,352	1,331,937	1,331,937
918,849	1,923,414	2,306,057		TOTAL RESOURCES	2,451,444	2,377,359	2,377,359
CAPITAL OUTLAY							
202,206	423,061	1,320,000	6340202	WATER SYSTEM CONSTRUCTION	1,115,507	1,290,000	1,290,000
0	0	979,057	6370400	RESERVE-FUTURE YEARS	0	1,082,359	1,082,359
202,206	423,061	2,299,057		TOTAL CAPITAL OUTLAY	1,115,507	2,372,359	2,372,359
TRANSFERS							
0	0	7,000	6601193	TRANSFER TO % FOR ARTS	4,000	5,000	5,000
0	0	7,000		TOTAL TRANSFERS	4,000	5,000	5,000
202,206	423,061	2,306,057		TOTAL EXPENDITURES	1,119,507	2,377,359	2,377,359
CONTINGENCY/FUND BALANCE							
716,642	1,500,352	0	6800502	UNAPPROPRIATED FUND BALANCE	1,331,937	0	0
716,642	1,500,352	0		TOTAL CONTINGENCY/FUND BALANCE	1,331,937	0	0
716,642	1,500,352	0		TOTAL ENDING FUND BALANCE	1,331,937	0	0
<i>156,021</i>	<i>783,710</i>	<i>-1,390,557</i>		<i>Excess of Resources over Expenditures</i>	<i>-168,415</i>	<i>-1,331,937</i>	<i>-1,331,937</i>

City of Lincoln City
 Water Capital Financial Plan (232)
 FY2020-21 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected							
	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	
REVENUES														
INTEREST	1,191	4,461	12,628	29,195	51,092	45,422	36,800	7,642	7,371	29,382	21,602	2,385	30,554	3.4%
ODOT REIMBURSEMENT	0	147,589	0	0	0	0	0	0	0	0	0	0	0	
MISCELLANEOUS	0	54,308	0	27,576	0	0	0	0	0	0	0	0	0	
TRANSFER WATER OPERATION	150,000	300,000	345,599	1,150,000	900,000	1,000,000	1,000,000	1,000,000	1,000,000	1,300,000	1,400,000	1,500,000	1,650,000	
TOTAL REVENUES	151,191	506,358	358,227	1,206,771	951,092	1,045,422	1,036,800	1,007,642	1,007,371	1,329,382	1,421,602	1,502,385	1,680,554	
EXPENDITURES														
WATER SYSTEM CONSTRUCITC	147,919	106,964	202,206	423,061	1,115,507	1,290,000	1,884,391	1,005,609	350,000	1,548,216	1,976,784	663,883	2,000,000	
TRF % FOR ARTS	0	0	0	0	4,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
TOTAL EXPENDITURES	147,919	106,964	202,206	423,061	1,119,507	1,295,000	1,894,391	1,015,609	360,000	1,558,216	1,986,784	673,883	2,010,000	
CHANGE TO FUND BALANCE	3,272	399,394	156,021	783,710	-168,415	-249,578	-857,591	-7,967	647,371	-228,834	-565,182	828,502	-329,446	
BEGINNING BALANCE	157,955	161,227	560,621	716,642	1,500,352	1,331,937	1,082,359	224,769	216,802	864,173	635,339	70,156	898,659	
ENDING FUND BALANCE	161,227	560,621	716,642	1,500,352	1,331,937	1,082,359	224,769	216,802	864,173	635,339	70,156	898,659	569,213	
	0													

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28		
1. WDLR 21st to 28th Main Replace (\$660K in FY27-28)	15,617	750,000							663,883		1,429,500	
3. SE Oar Pump Station Replace			640,000	580,000							1,220,000	
Water System Model		49,677									49,677	
SW Beach Ave Water Main (emergency)		315,830									315,830	
5. NE 15th - 17th to Oar					260,000						260,000	
6. NE Yacht & NE 32nd to 30th			250,000								250,000	
7. Surf Reservoir & Pump Station				1,304,391	745,609						<i>split funding</i> 400,000	
8. WTP Generator			400,000								400,000	
9. Meter Reading Solution									2,000,000		2,000,000	
10. NW 72nd in Roads End						350,000					350,000	
12. New Water Reservoir							1,548,216	1,976,784			<i>split funding</i> 6,275,007	
Total		423,061	1,115,507	1,290,000	1,884,391	1,005,609	350,000	1,548,216	1,976,784	663,883	2,000,000	6,275,007
Shared Funding from SDC funds:												
7. Surf Reservoir & Pump Station				375,000	150,000							2,575,000
12. New Water Reservoir								475,000	0			4,000,000

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
233-000-SDC RE-IMBURSEMENT WATER**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
CHARGES FOR SERVICES							
132,607	145,842	150,000	4404101	REIMBURSE FEE - INSIDE	94,812	115,000	115,000
132,607	145,842	150,000		TOTAL CHARGES FOR SERVICES	94,812	115,000	115,000
MISCELLANEOUS REVENUE							
6,101	12,770	7,700	4610001	INTEREST ALLOCATED	10,125	8,509	8,509
0	0	0	4690010	INSURANCE CLAIMS/REFUNDS	1,700	0	0
6,101	12,770	7,700		TOTAL MISCELLANEOUS REVENUE	11,825	8,509	8,509
BEGINNING FUND BALANCE							
278,625	390,195	543,621	4890010	BEGINNING BALANCE	543,622	340,367	340,367
278,625	390,195	543,621		TOTAL BEGINNING FUND BALANCE	543,622	340,367	340,367
417,334	548,807	701,321		TOTAL RESOURCES	650,259	463,876	463,876
CAPITAL OUTLAY							
0	0	0	6340202	WATER SYSTEM CONSTRUCTION	0	400,000	400,000
27,139	5,185	307,063	6340245	S 48TH STREET EXTENSION	309,892	0	0
0	0	394,258	6370400	RESERVE-FUTURE YEARS	0	63,876	63,876
27,139	5,185	701,321		TOTAL CAPITAL OUTLAY	309,892	463,876	463,876
27,139	5,185	701,321		TOTAL EXPENDITURES	309,892	463,876	463,876
CONTINGENCY/FUND BALANCE							
390,195	543,622	0	6800502	UNAPPROPRIATED FUND BALANCE	340,367	0	0
390,195	543,622	0		TOTAL CONTINGENCY/FUND BALANCE	340,367	0	0
390,195	543,622	0		TOTAL ENDING FUND BALANCE	340,367	0	0
<i>111,570</i>	<i>153,427</i>	<i>-543,621</i>		<i>Excess of Resources over Expenditures</i>	<i>-203,255</i>	<i>-340,367</i>	<i>-340,367</i>

City of Lincoln City
 Water SDC Reimb Financial Plan (233)
 FY2020-21 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected							
	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	
REVENUES														
SDC Fees	79,568	94,663	132,607	145,842	94,812	115,000	117,300	119,646	119,646	119,646	119,646	119,646	119,646	2.0%
Miscellaneous	0	0	0	0	1,700	0	0	0	0	0	0	0	0	
Interest on Investments	937	2,392	6,101	12,770	10,125	8,509	1,597	2,069	2,612	5,669	8,801	2,638	5,695	2.5%
TOTAL REVENUES	80,505	97,055	138,708	158,612	106,637	123,509	118,897	121,715	122,258	125,315	128,447	122,284	125,341	
EXPENDITURES														
Capital Outaly	0	2,378	27,139	5,185	309,892	400,000	100,000	100,000	0	0	375,000	0	0	
TOTAL EXPENDITURES	0	2,378	27,139	5,185	309,892	400,000	100,000	100,000	0	0	375,000	0	0	
CHANGE TO FUND BALANCE	80,505	94,677	111,569	153,427	-203,255	-276,491	18,897	21,715	122,258	125,315	-246,553	122,284	125,341	
BEGINNING BALANCE	103,442	183,947	278,625	390,194	543,621	340,366	63,875	82,772	104,487	226,745	352,060	105,507	227,791	
ENDING FUND BALANCE	183,947	278,625	390,194	543,621	340,366	63,875	82,772	104,487	226,745	352,060	105,507	227,791	353,132	

SE 48th Place Retaining Wall				5,185	309,892									
2. SE 51st - Schooner Creek Road						400,000								
7a. Surf Reservoir & Pump Station							100,000	100,000						
12a. New Water Reservoir										375,000				
TOTAL				5,185	309,892	400,000	100,000	100,000	0	0	375,000	0	0	
				0	0									

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
234-000-SDC IMPROVEMENT WATER**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
CHARGES FOR SERVICES							
51,823	51,965	60,000	4404111	IMPROVEMENT FEE-INSIDE	38,570	45,000	45,000
51,823	51,965	60,000		TOTAL CHARGES FOR SERVICES	38,570	45,000	45,000
MISCELLANEOUS REVENUE							
1,025	3,188	1,700	4610001	INTEREST ALLOCATED	3,726	4,507	4,507
1,025	3,188	1,700		TOTAL MISCELLANEOUS REVENUE	3,726	4,507	4,507
BEGINNING FUND BALANCE							
29,984	82,832	144,532	4890010	BEGINNING BALANCE	137,984	180,280	180,280
29,984	82,832	144,532		TOTAL BEGINNING FUND BALANCE	137,984	180,280	180,280
82,832	137,984	206,232		TOTAL RESOURCES	180,280	229,787	229,787
CAPITAL OUTLAY							
0	0	206,232	6370400	RESERVE-FUTURE YEARS	0	229,787	229,787
0	0	206,232		TOTAL CAPITAL OUTLAY	0	229,787	229,787
0	0	206,232		TOTAL EXPENDITURES	0	229,787	229,787
CONTINGENCY/FUND BALANCE							
82,832	137,984	0	6800502	UNAPPROPRIATED FUND BALANCE	180,280	0	0
82,832	137,984	0		TOTAL CONTINGENCY/FUND BALANCE	180,280	0	0
82,832	137,984	0		TOTAL ENDING FUND BALANCE	180,280	0	0
52,848	55,153	-144,532		<i>Excess of Resources over Expenditures</i>	42,296	-180,280	-180,280

City of Lincoln City
 Water SDC Expansion Financial Plan (234)
 FY2020-21 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected							
	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	
REVENUES														
SDC FEES	81,516	37,960	51,823	51,965	38,570	45,000	45,900	46,818	46,818	46,818	46,818	46,818	46,818	2.0%
INTERST	179	153	1,025	3,188	3,726	4,507	5,745	161	85	1,258	2,460	1,192	2,392	2.5%
TOTAL REVENUES	81,695	38,113	52,848	55,153	42,296	49,507	51,645	46,979	46,903	48,076	49,278	48,010	49,210	
EXPENDITURES														
MASTER PLANS	4,059	0	0	0	0	0	0	0	0	0	0	0	0	
CAPITAL OUTLAY	0	0	0	0	0	0	275,000	50,000	0	0	100,000	0	0	
TRANSFER TO BOND FUND	100,000	40,000	0	0	0	0	0	0	0	0	0	0	0	
TOTAL EXPENDITURES	104,059	40,000	0	0	0	0	275,000	50,000	0	0	100,000	0	0	
CHANGE TO FUND BALANCE	-22,364	-1,887	52,848	55,153	42,296	49,507	-223,355	-3,021	46,903	48,076	-50,722	48,010	49,210	
BEGINNING FUND BALANCE	54,235	31,871	29,984	82,832	137,985	180,281	229,788	6,433	3,411	50,315	98,391	47,668	95,678	
ENDING FUND BALANCE	31,871	29,984	82,832	137,985	180,281	229,788	6,433	3,411	50,315	98,391	47,668	95,678	144,888	

7b. Surf Reservoir & Pump Station
 12b. New Water Reservoir

275,000 50,000
 100,000

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
328-000-WATER BONDS**

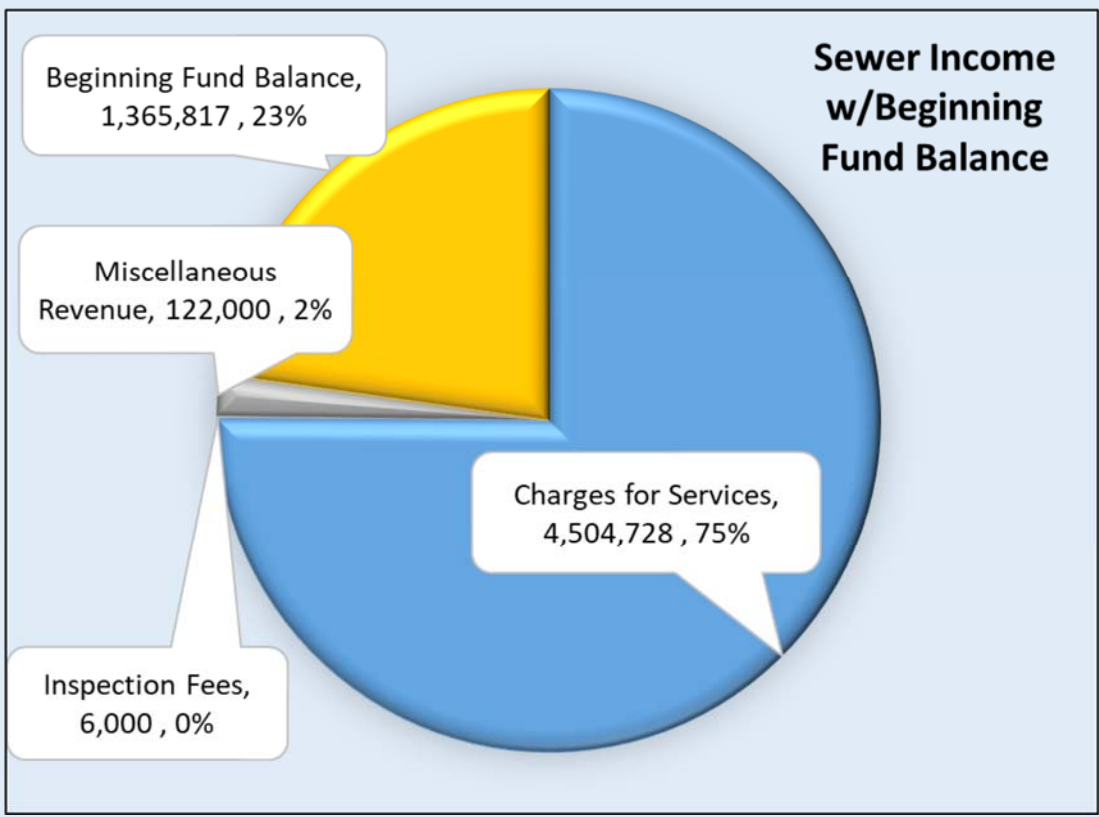
Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
MISCELLANEOUS REVENUE							
3,472	4,131	3,800	4610001	INTEREST ALLOCATED	9,256	8,000	8,000
3,472	4,131	3,800		TOTAL MISCELLANEOUS REVENUE	9,256	8,000	8,000
TRANSFERS IN							
875,000	400,000	460,000	4701770	TRANSFER FROM WATER FUND	460,000	450,000	450,000
875,000	400,000	460,000		TOTAL TRANSFERS IN	460,000	450,000	450,000
BEGINNING FUND BALANCE							
97,971	80,284	17,901	4890010	BEGINNING BALANCE	18,301	22,563	22,563
97,971	80,284	17,901		TOTAL BEGINNING FUND BALANCE	18,301	22,563	22,563
976,443	484,415	481,701		TOTAL RESOURCES	487,557	480,563	480,563
DEBT SERVICE							
10,327	0	0	6410201	INTEREST - SERIES 2007	0	0	0
82,111	71,113	59,994	6410214	INTEREST - SERIES 2014	59,994	48,291	48,291
418,720	0	0	6450201	PRINCIPAL - SERIES 2007	0	0	0
385,000	395,000	405,000	6450214	PRINCIPAL - SERIES 2014	405,000	410,000	410,000
0	0	16,707	6450301	RESERVE FOR FUTURE YEARS	0	22,272	22,272
896,159	466,113	481,701		TOTAL DEBT SERVICE	464,994	480,563	480,563
896,159	466,113	481,701		TOTAL EXPENDITURES	464,994	480,563	480,563
CONTINGENCY/FUND BALANCE							
80,284	18,301	0	6800502	UNAPPROPRIATED FUND BALANCE	22,563	0	0
80,284	18,301	0		TOTAL CONTINGENCY/FUND BALANCE	22,563	0	0
80,284	18,301	0		TOTAL ENDING FUND BALANCE	22,563	0	0
-17,687	-61,983	-17,901		<i>Excess of Resources over Expenditures</i>	4,262	-22,563	-22,563

City of Lincoln City
Water Bond Financial Plan (328)
FY2020-21 Budget

	Actual	Actual	Actual	Actual	Estimated	Proposed	Projected			
	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
REVENUES										
INTEREST	617	2,600	3,472	4,131	9,256	8,000	4,000	3,400	0	0
TRANSFERS SDC EXPANSION	100,000	40,000	0	0	0	0	0	0	0	0
TRANSFERS WATER OPERATION:	924,000	924,000	875,000	400,000	460,000	450,000	450,000	450,000	429,009	0
TOTAL REVENUE	1,024,617	966,600	878,472	404,131	469,256	458,000	454,000	453,400	429,009	0
EXPENDITURES										
INTEREST - 2007	43,118	26,625	10,327	0	0	0	0	0	0	0
INTEREST - 2014	103,559	92,763	82,111	71,113	59,994	48,291	36,610	24,644	12,427	0
PRINCIPAL - 2007	490,079	406,572	418,720	0	0	0	0	0	0	0
PRINCIPAL - 2014	370,000	380,000	385,000	395,000	405,000	410,000	420,000	430,000	435,000	0
TOTAL EXPENDITURES	1,006,756	905,960	896,159	466,113	464,994	458,291	456,610	454,644	447,427	0
CHANGE TO FUND BALANCE	17,861	60,640	-17,687	-61,983	4,262	-291	-2,610	-1,244	-18,418	0
BEGINNING BALANCE	19,470	37,330	97,970	80,284	18,301	22,563	22,272	19,662	18,418	0
ENDING FUND BALANCE	37,330	97,970	80,284	18,301	22,563	22,272	19,662	18,418	0	0

Sewer Income w/Beginning Fund Balance



Sewer Revenue at a Glance

Charges for Services = \$4,504,728

Inspection Fees = \$6,000

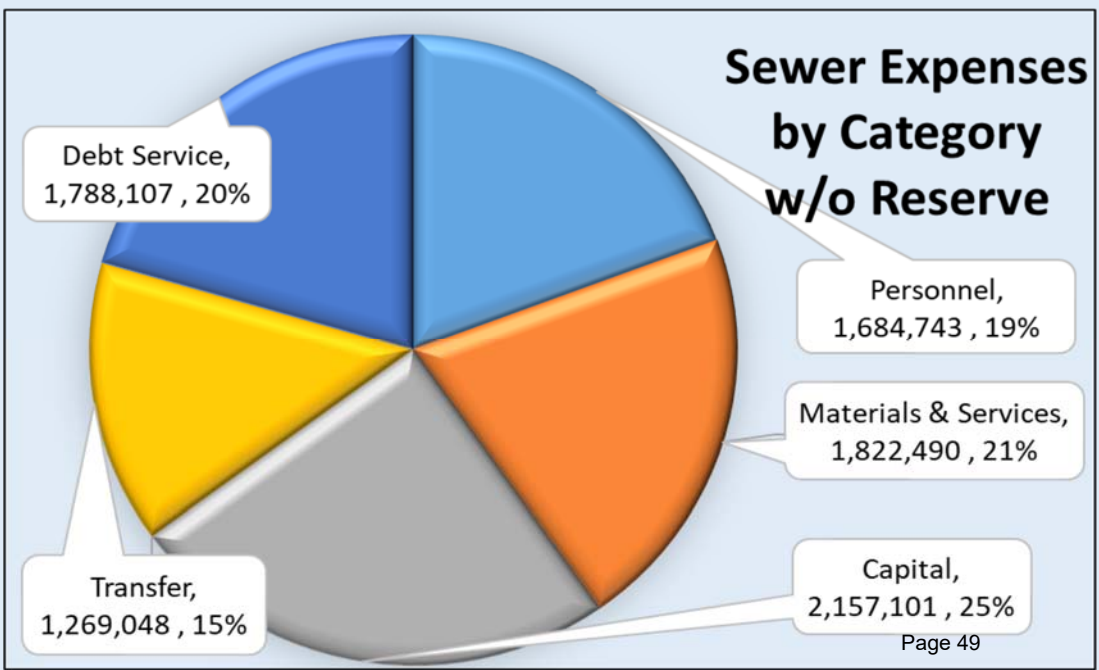
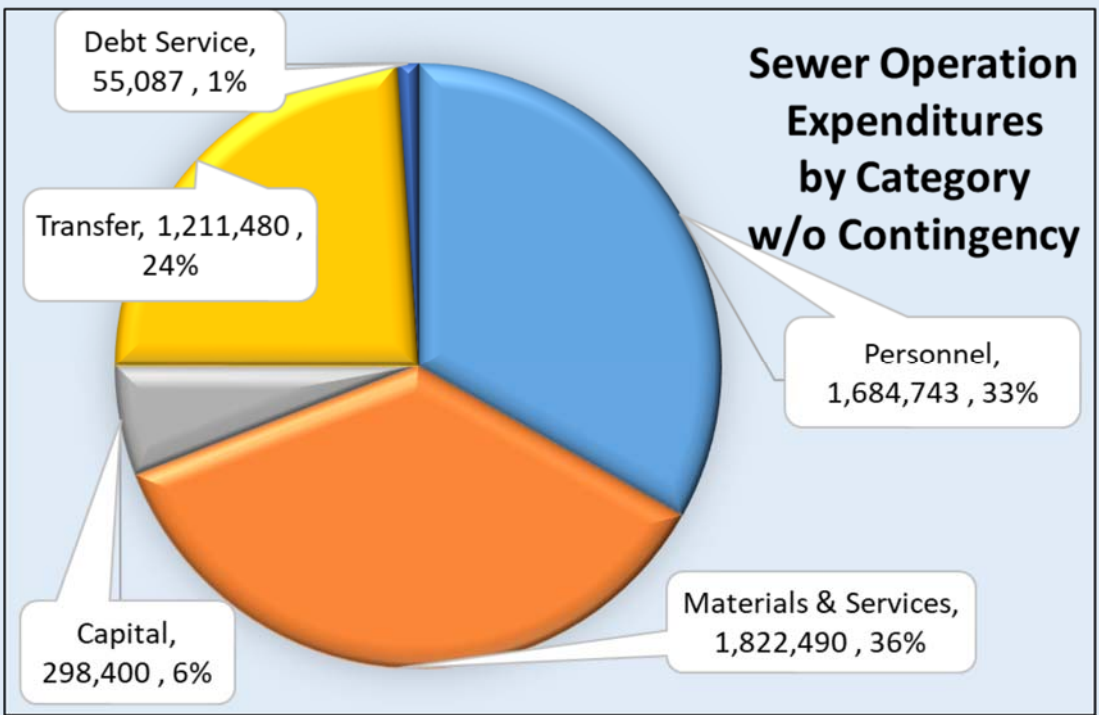
Miscellaneous Revenue = \$122,000

Beginning Fund Balance = \$1,365,817

Total Revenue = \$5,998,545

Items of Note:

- This budget continues the policy of applying the utility rate increase to the Sewer Operation Fund. It's anticipated that this will be the last year of this policy. This should provide approximately \$1,000,000 per year for capital projects.



Sewer at a Glance

Budget Increase = \$568,737, 13%
 Personnel Increase = \$155,509, 10%
 PERS Match = \$146,156, percent of Personnel increase = 94%

Capital projects include

- Wastewater screwpress installation = \$460,000
- Spyglass pump station upgrade = \$400,000
- Nelscott sewer main design = \$150,000
- Variable frequency drive = \$120,000
- SE 3rd pump station improvements = \$100,000
- Holmes road pump station upgrade = \$100,000
- Ester Lee pump station upgrade design = \$150,000

Contracted services includes \$20,000 for the NPDES permit renewal.

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
241-000-SEWER UTILITY OPERATIONS**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
CHARGES FOR SERVICES							
3,578,658	3,857,210	4,099,439	4403001 UTILITIES-NORTH	4,170,600	4,504,728	4,504,728	4,504,728
6,500	5,200	5,900	4405020 INSPECTION FEES	6,000	6,000	6,000	6,000
3,585,158	3,862,410	4,105,339	TOTAL CHARGES FOR SERVICES	4,176,600	4,510,728	4,510,728	4,510,728
MISCELLANEOUS REVENUE							
92,551	114,193	96,290	4601910 OTHER REVENUE	105,748	105,000	105,000	105,000
10,555	19,292	12,600	4610001 INTEREST ALLOCATED	13,438	15,000	15,000	15,000
1,160	4,447	1,207	4650005 SALE OF EQUIPMENT	8,805	2,000	2,000	2,000
0	1,238	0	4690010 INSURANCE CLAIMS/REFUNDS	165	0	0	0
104,266	139,170	110,097	TOTAL MISCELLANEOUS REVENUE	128,156	122,000	122,000	122,000
BEGINNING FUND BALANCE							
1,274,907	1,116,417	942,343	4890010 BEGINNING BALANCE	1,326,195	1,365,817	1,365,817	1,365,817
1,274,907	1,116,417	942,343	TOTAL BEGINNING FUND BALANCE	1,326,195	1,365,817	1,365,817	1,365,817
4,964,331	5,117,997	5,157,779	TOTAL RESOURCES	5,630,951	5,998,545	5,998,545	5,998,545
PERSONAL SERVICES							
711,233	774,770	841,346	6101100 SALARIES	831,009	857,994	857,994	857,994
27,264	25,369	50,377	6102001 PART TIME & SEASONAL SALARIES	40,668	58,468	58,468	58,468
34,979	41,614	30,842	6103012 OVERTIME, CITY EMPLOYEES	39,264	31,007	31,007	31,007
57,481	62,275	70,576	6105011 FICA/MEDICARE	68,220	72,481	72,481	72,481
43,747	53,128	60,165	6105012 WORKERS' COMP	58,837	68,600	68,600	68,600
0	0	0	6105013 UNEMPLOYMENT REIMBURSEMENT	742	0	0	0
177,986	196,653	244,978	6106011 MEDICAL & DENTAL INSURANCE	218,935	254,852	254,852	254,852
717	690	680	6106012 LIFE INSURANCE	648	685	685	685
3,131	2,667	3,208	6106013 LONG-TERM DISABILITY INS.	2,747	3,150	3,150	3,150
123,091	128,919	227,062	6106014 RETIREMENT	223,409	337,506	337,506	337,506
1,000	0	0	6108001 RELOCATION ALLOWANCE	0	0	0	0
1,180,629	1,286,085	1,529,234	TOTAL PERSONAL SERVICES	1,484,479	1,684,743	1,684,743	1,684,743
MATERIALS & SERVICES							
109,875	112,272	87,900	6201119 MISC. CONTRACTED SERVICES	87,900	111,968	111,968	111,968

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
241-000-SEWER UTILITY OPERATIONS**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
17,507	16,594	55,000	6201121 SAMPLING/TESTING SERVICES	55,000	55,000	55,000	55,000
33,142	20,591	18,322	6201153 GEOGRAPHICAL INFO SYS SUPPORT	18,571	20,292	20,292	20,292
16,378	14,170	15,250	6202099 MISC. PERMITS	15,250	15,250	15,250	15,250
13,057	7,988	5,000	6202101 COMPUTER SOFTWARE, UPGRADES,	0	0	0	0
6,100	6,756	8,291	6202102 COMPUTER SOFTWARE	13,000	13,300	13,300	13,300
35,869	35,050	37,785	6202110 INFORMATION TECHNOLOGY SUPP	37,785	39,296	39,296	39,296
420,219	400,560	425,000	6203001 ELECTRIC POWER	400,000	425,000	425,000	425,000
626	461	1,000	6203010 NATURAL GAS	800	1,000	1,000	1,000
12,576	25,042	29,000	6203020 TELEPHONE	28,000	29,000	29,000	29,000
0	0	10,800	6204010 MERCHANT FEES	10,000	10,800	10,800	10,800
0	156	0	6205001 LEGAL NOTICES	0	0	0	0
10,633	6,843	10,000	6206002 TRAINING	10,416	10,000	10,000	10,000
631	682	500	6206003 MEETINGS	1,200	500	500	500
1,965	1,272	2,000	6206004 RECRUITMENT AND TESTING	1,500	2,000	2,000	2,000
2,123	1,514	4,370	6206005 MEMBERSHIP AND DUES	4,370	4,550	4,550	4,550
74	139	500	6206006 BOOKS AND PERIODICALS	500	500	500	500
3,966	3,839	5,500	6206007 SAFETY	7,000	5,500	5,500	5,500
411	147	420	6209001 POSTAGE, SHIPPING, METER LEASE	600	420	420	420
67,931	71,496	84,010	6209010 INSURANCE AND BONDS	79,651	86,280	86,280	86,280
1,914	2,224	2,000	6209030 UNIFORMS & CLOTHING	2,750	3,000	3,000	3,000
4,111	7,819	42,152	6210001 BUILDING MAINTENANCE	45,000	15,000	15,000	15,000
24,451	64,904	70,000	6210010 SYSTEM MAINTENANCE	70,000	100,000	100,000	100,000
197,895	207,378	273,000	6210015 SLUDGE REMOVAL	273,000	280,000	280,000	280,000
79,392	110,328	120,000	6210025 INFILTRATION & INFLOW MAINT	120,000	130,000	130,000	130,000
3,269	2,486	3,500	6211020 MAINTENANCE/LEASE-OFFICE EQUI	3,500	3,500	3,500	3,500
117,190	122,269	100,000	6211040 PUMP STATION MAINTENANCE	100,000	100,000	100,000	100,000
0	0	16,800	6211041 PUMP STATION UPGRADE/REBUILD	0	35,000	35,000	35,000
56,770	96,686	92,000	6211050 TREATMENT PLANT MAINTENANCE	92,000	117,000	117,000	117,000
2,540	2,256	2,000	6213001 CLEANING ALLOWANCE	2,000	2,000	2,000	2,000
20,061	24,909	20,000	6221001 GASOLINE, FUEL, OILS	20,000	20,000	20,000	20,000
61,272	38,836	49,988	6221013 VEHICLE REPAIR & OPERATION	48,045	51,444	51,444	51,444

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
241-000-SEWER UTILITY OPERATIONS**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
8,679	9,128	18,500	6222001 LABORATORY SUPPLIES	18,500	18,500	18,500	18,500
46,425	63,850	65,000	6222010 CHEMICALS	80,000	100,000	100,000	100,000
6,634	6,985	13,000	6229001 OTHER SUPPLIES	12,000	13,000	13,000	13,000
2,052	2,052	4,234	6260001 EMPLOYEE WELLNESS	4,234	3,390	3,390	3,390
1,385,738	1,487,681	1,692,822	TOTAL MATERIALS & SERVICES	1,662,572	1,822,490	1,822,490	1,822,490
CAPITAL OUTLAY							
97,812	0	56,000	6310101 OTHER VEHICLES	56,458	0	0	0
0	0	0	6320001 OFFICE EQUIPMENT	1,218	0	0	0
0	11,036	160,000	6320201 OTHER EQUIPMENT (CAPITAL)	0	298,400	298,400	298,400
97,812	11,036	216,000	TOTAL CAPITAL OUTLAY	57,676	298,400	298,400	298,400
DEBT SERVICE							
0	0	12,607	6412018 INTEREST PMTS - CAPITAL LEASE	12,607	10,827	10,827	10,827
0	55,086	42,480	6452018 PRINCIPAL PMTS - CAPITAL LEASE	42,480	44,260	44,260	44,260
0	55,086	55,087	TOTAL DEBT SERVICE	55,087	55,087	55,087	55,087
TRANSFERS							
31,104	32,037	32,998	6601120 TRANSFER TO LINCOLN SQ CENTER	32,998	33,988	33,988	33,988
10,673	2,574	5,000	6601193 TRANSFER TO % FOR ARTS	0	0	0	0
0	750,000	800,000	6601252 TRF TO SEWER SYS REPLACE FUND	800,000	1,000,000	1,000,000	1,000,000
574,111	0	0	6601254 TRF TO SEWER SDC IMPROVEMENT	0	0	0	0
162,430	167,303	172,322	6602111 TRANSFER TO CITY HALL OPR	172,322	177,492	177,492	177,492
405,417	0	0	6603105 INTERFUND LOAN TRF OUT	0	0	0	0
1,183,735	951,914	1,010,320	TOTAL TRANSFERS	1,005,320	1,211,480	1,211,480	1,211,480
3,847,914	3,791,802	4,503,463	TOTAL EXPENDITURES	4,265,134	5,072,200	5,072,200	5,072,200
CONTINGENCY/FUND BALANCE							
0	0	654,316	6780001 CONTINGENCIES	0	926,345	926,345	926,345
1,116,417	1,326,195	0	6800502 UNAPPROPRIATED FUND BALANCE	1,365,817	0	0	0
1,116,417	1,326,195	654,316	TOTAL CONTINGENCY/FUND BALANCE	1,365,817	926,345	926,345	926,345
1,116,417	1,326,195	654,316	TOTAL ENDING FUND BALANCE	1,365,817	926,345	926,345	926,345
-158,490	209,777	-288,027	<i>Excess of Resources over Expenditures</i>	39,622	-439,472	-439,472	-439,472

**City of Lincoln City
Sewer Operations Financial Plan
FY2020-21 Budget**

9.6% 4.9% 7.2% 7.7% 8.1% 8.0% 4.0% 4.0% 4.0% 4.0% 4.0% 4.0% 4.0%

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Estimate FY19-20	Proposed FY20-21	Projected							
							FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	
REVENUES														
CHARGES FOR SERVICES	3,189,544	3,344,624	3,585,158	3,862,410	4,176,600	4,510,728	4,691,157	4,878,803	5,073,956	5,276,914	5,487,990	5,707,510	5,935,810	
MISCELLANEOUS REVENUE	103,877	135,493	104,266	139,170	128,156	122,000	125,660	129,430	133,313	137,312	141,431	145,674	150,045	3.0%
TOTAL REVENUE	3,293,421	3,480,117	3,689,424	4,001,580	4,304,756	4,632,728	4,816,817	5,008,233	5,207,268	5,414,226	5,629,422	5,853,184	6,085,855	
EXPENDITURES														
SALARIES	797,713	806,966	773,476	841,752	910,941	947,469	985,368	1,024,782	1,065,774	1,108,405	1,152,741	1,198,851	1,246,805	4.0%
BENEFITS	413,058	388,806	407,153	444,333	529,973	591,118	632,496	676,771	724,145	774,835	829,074	887,109	949,206	7.0%
PERS Match					43,565	146,156								
OPERATIONS	1,176,674	1,265,427	1,385,738	1,487,681	1,662,572	1,767,490	1,820,515	1,875,130	1,931,384	1,989,326	2,049,005	2,110,475	2,173,790	3.0%
One-time Operations Expense						55,000	25,000							
TRANSFERS-General, L.Square	182,867	190,646	204,207	201,914	205,320	211,480	217,824	224,359	231,089	238,022	245,163	252,518	260,093	3.0%
OPERATING EXPENDITURES	2,570,313	2,651,845	2,770,574	2,975,680	3,352,371	3,718,713	3,681,203	3,801,042	3,952,392	4,110,588	4,275,983	4,448,952	4,629,894	
<i>Operating percent change</i>	1.0%	3.2%	4.5%	7.4%	12.7%	10.9%	-1.0%	3.3%	4.0%	4.0%	4.0%	4.0%	4.1%	
CAPITAL	72,645	63,074	97,812	11,036	57,676	298,400	75,000	75,000	75,000	75,000	75,000	75,000	75,000	
CAPITAL LEASE	0	0	0	55,086	55,087	55,087	55,087	55,087	125,000	0	0	0	0	
TRANSFERS - CAPITAL FUND	100,000	200,000	0	750,000	800,000	1,000,000	1,000,000	1,000,000	1,200,000	1,200,000	1,400,000	1,400,000	1,500,000	
TRANSFERS - SDC IMPROVEMENT	0	0	574,111	0	0	0	0	0	0	0	0	0	0	
TRANSFERS - INTERFUND LOAN	203,250	203,250	405,417	0	0	0	0	0	0	0	0	0	0	
TOTAL EXPENDITURES	2,946,208	3,118,169	3,847,914	3,791,802	4,265,134	5,072,200	4,811,290	4,931,129	5,352,392	5,385,588	5,750,983	5,923,952	6,204,894	
CHANGE TO FUND BALANCE	347,213	361,949	-158,490	209,777	39,622	-439,472	5,527	77,104	-145,124	28,638	-121,561	-70,768	-119,039	
BEGINNING BALANCE	565,746	912,959	1,274,908	1,116,418	1,326,195	1,365,817	926,346	931,873	1,008,977	863,853	892,491	770,930	700,162	
ENDING FUND BALANCE	912,959	1,274,908	1,116,418	1,326,195	1,365,817	926,346	931,873	1,008,977	863,853	892,491	770,930	700,162	581,123	

Note: Ending fund balance includes approximately \$635,000 in accounts receivable and \$20,000 in inventory

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
252-000-SEWER CAPITAL FUND**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
MISCELLANEOUS REVENUE							
22,604	11,482	0	4601910	OTHER REVENUE	0	0	0
2,676	15,591	6,800	4610001	INTEREST ALLOCATED	29,632	16,809	16,809
25,280	27,073	6,800		TOTAL MISCELLANEOUS REVENUE	29,632	16,809	16,809
TRANSFERS IN							
0	750,000	800,000	4701780	TRANSFER FROM SEWER FUND	800,000	1,000,000	1,000,000
0	500,000	0	4702111	TRANSFER FROM GENERAL FUND	0	0	0
0	1,250,000	800,000		TOTAL TRANSFERS IN	800,000	1,000,000	1,000,000
BEGINNING FUND BALANCE							
216,046	102,118	852,260	4890010	BEGINNING BALANCE	936,514	1,132,146	1,132,146
216,046	102,118	852,260		TOTAL BEGINNING FUND BALANCE	936,514	1,132,146	1,132,146
241,326	1,379,191	1,659,060		TOTAL RESOURCES	1,766,146	2,148,955	2,148,955
CAPITAL OUTLAY							
1,175	0	0	6320602	MIXING ZONE STUDY	0	0	0
0	442,677	1,071,068	6340203	SEWER SYSTEM CONSTRUCTION	634,000	730,000	730,000
138,033	0	0	6340219	PUMP STATION CONSTRUCTION	0	600,000	600,000
0	0	587,992	6370400	RESERVE-FUTURE YEARS	0	813,955	813,955
139,208	442,677	1,659,060		TOTAL CAPITAL OUTLAY	634,000	2,143,955	2,143,955
TRANSFERS							
0	0	0	6601193	TRANSFER TO % FOR ARTS	0	5,000	5,000
0	0	0		TOTAL TRANSFERS	0	5,000	5,000
139,208	442,677	1,659,060		TOTAL EXPENDITURES	634,000	2,148,955	2,148,955
CONTINGENCY/FUND BALANCE							
102,118	936,514	0	6800502	UNAPPROPRIATED FUND BALANCE	1,132,146	0	0
102,118	936,514	0		TOTAL CONTINGENCY/FUND BALANCE	1,132,146	0	0
102,118	936,514	0		TOTAL ENDING FUND BALANCE	1,132,146	0	0
-113,928	834,396	-852,260		<i>Excess of Resources over Expenditures</i>	195,632	-1,132,146	-1,132,146

City of Lincoln City
 Sewer Capital Financial Plan (252)
 FY2020-21 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected						
	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
REVENUES													
INTER-GOVERNMENTAL REV	0	0	22,604	0	0	0	0	0	0	0	0	0	0
INTEREST	4,758	6,741	2,676	15,591	29,632	16,809	20,349	4,460	4,446	4,433	9,418	12,029	12,029
OTHER	0	0	0	11,482	0	0	0	0	0	0	0	0	0
TRF FROM SEWER OPERATI	100,000	200,000	0	750,000	800,000	1,000,000	1,000,000	1,000,000	1,200,000	1,200,000	1,400,000	1,400,000	1,500,000
TRF FROM GENERAL FUND	0	0	0	500,000	0	0	0	0	0	0	0	0	0
INTERFUND LOAND	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	104,758	206,741	25,280	1,277,073	829,632	1,016,809	1,020,349	1,004,460	1,204,446	1,204,433	1,409,418	1,412,029	1,512,029
EXPENDITURES													
OTHER	68,961	60,918	1,175	0	0	0	0	0	0	0	0	0	0
SEWER SYSTEM CONSTRUCT	12,348	80,265	0	442,677	569,000	730,000	850,908	0	0	0	1,300,000	0	0
PUMPSTATION CONSTRUCT	121,312	295,307	138,033	0	65,000	600,000	800,000	1,000,000	1,200,000	1,000,000	0	0	0
TRF TO % FOR ARTS	0	0	0	0	0	5,000	5,000	5,000	5,000	5,000	5,000	0	0
TRANSFER TO SEWER SDC R	0	250,000	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	202,621	686,490	139,208	442,677	634,000	1,335,000	1,655,908	1,005,000	1,205,000	1,005,000	1,305,000	0	0
CHANGE TO FUND BALANC	-97,862	-479,749	-113,928	834,396	195,632	-318,191	-635,559	-540	-554	199,433	104,418	1,412,029	1,512,029
BEGINNING BALANCE	793,656	695,794	216,045	102,117	936,513	1,132,145	813,954	178,395	177,855	177,301	376,734	481,152	1,893,181
ENDING FUND BALANCE	695,794	216,045	102,117	936,513	1,132,145	813,954	178,395	177,855	177,301	376,734	481,152	1,893,181	3,405,210

3%

Emergency Slip Line				209,250										209,250	
NW 21st Street Hwy 101 to Harbor Av				150,000										150,000	
1. Wastewater Screwpress Install					319,000	460,000								779,000	
2. Collections Spyglass Pumpstation upgrade					65,000	400,000								465,000	
4. Collections Nelscott Sewer Main Design & Const.				42,692	250,000	150,000	850,908							1,293,600	
Variable Frequency Drives 3 PS 40,000 each						120,000									
5. SE 3rd Pump Station Improvements						100,000	400,000	500,000						1,000,000	
7. Holmes Road Pump Station Upgrade						100,000	400,000	500,000						1,000,000	
8. 48th and Beach pumpstation upgrade									1,000,000					1,000,000	
10. Shilo pump station upgrade									200,000					200,000	
11. Nelscott pumpstation improvements										1,000,000				1,000,000	
12. Sewering in City limits with low pressure mainline											1,300,000			1,300,000	
Total					401,942	634,000	1,330,000	1,650,908	1,000,000	1,200,000	1,000,000	1,300,000	0	0	8,396,850

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
253-000-SDC RE-IMBURSEMENT SEWER**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
CHARGES FOR SERVICES							
223,830	241,286	240,000	4404201	RE-IMBURSEMENT FEE INSIDE	166,750	171,753	171,753
223,830	241,286	240,000		TOTAL CHARGES FOR SERVICES	166,750	171,753	171,753
MISCELLANEOUS REVENUE							
8,237	16,932	11,000	4610001	INTEREST ALLOCATED	19,883	16,915	16,915
0	289	0	4610002	INTEREST DIRECT	0	0	0
8,237	17,221	11,000		TOTAL MISCELLANEOUS REVENUE	19,883	16,915	16,915
BEGINNING FUND BALANCE							
348,383	480,451	750,557	4890010	BEGINNING BALANCE	738,957	925,590	925,590
348,383	480,451	750,557		TOTAL BEGINNING FUND BALANCE	738,957	925,590	925,590
580,451	738,957	1,001,557		TOTAL RESOURCES	925,590	1,114,258	1,114,258
CAPITAL OUTLAY							
0	0	0	6340219	PUMP STATION CONSTRUCTION	0	150,000	150,000
0	0	1,001,557	6370400	RESERVE-FUTURE YEARS	0	964,258	964,258
0	0	1,001,557		TOTAL CAPITAL OUTLAY	0	1,114,258	1,114,258
TRANSFERS							
100,000	0	0	6601254	TRF TO SEWER SDC IMPROVEMENT	0	0	0
100,000	0	0		TOTAL TRANSFERS	0	0	0
100,000	0	1,001,557		TOTAL EXPENDITURES	0	1,114,258	1,114,258
CONTINGENCY/FUND BALANCE							
480,451	738,957	0	6800502	UNAPPROPRIATED FUND BALANCE	925,590	0	0
480,451	738,957	0		TOTAL CONTINGENCY/FUND BALANCE	925,590	0	0
480,451	738,957	0		TOTAL ENDING FUND BALANCE	925,590	0	0
<i>132,067</i>	<i>258,507</i>	<i>-750,557</i>		<i>Excess of Resources over Expenditures</i>	<i>186,633</i>	<i>-925,590</i>	<i>-925,590</i>

City of Lincoln City
 Sewer SDC Reimbursement Financial Plan (253)
 FY2020-21 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected							
	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20		FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	
REVENUES														
SDC FEES	120,237	204,888	223,830	241,286	166,750	171,753	176,905	182,212	187,679	193,309	199,108	205,081	211,234	3.0%
INTEREST	639	2,477	8,237	17,221	19,883	16,915	19,285	10,209	2,557	6,362	10,356	6,295	2,272	2.0%
TRF FROM SEWER CAPITAL	0	250,000	0	0	0	0	0	0	0	0	0	0	0	
TOTAL REVENUES	120,876	457,365	232,067	258,507	186,633	188,668	196,190	192,421	190,236	199,671	209,464	211,376	213,506	
EXPENDITURES														
SEWER SYSTEM CONSTRUCTIO	0	258,863	0	0	0	0	0	0	0	0	0	0	0	
PUMP STATION CONSTRUCTIO	113,404	0	0	0	0	150,000	650,000	575,000	0	0	412,500	412,500	0	
TRANSFER TO SEWER SDC IMI	0	0	100,000	0	0	0	0	0	0	0	0	0	0	
TOTAL EXPENDITURES	113,404	258,863	100,000	0	0	150,000	650,000	575,000	0	0	412,500	412,500	0	
CHANGE TO FUND BALANCE	7,472	198,503	132,067	258,507	186,633	38,668	-453,810	-382,579	190,236	199,671	-203,036	-201,124	213,506	
BEGINNING BALANCE	142,409	149,881	348,383	480,451	738,957	925,590	964,258	510,448	127,869	318,105	517,776	314,740	113,616	
ENDING FUND BALANCE	149,881	348,383	480,451	738,957	925,590	964,258	510,448	127,869	318,105	517,776	314,740	113,616	327,122	

3. Collections Ester Lee Pump Station	150,000	650,000	500,000											1,300,000
6. Lake Point Neotsu								75,000						<i>split fundin</i>
9. Roads End pumpstation upgrade North											412,500	412,500		<i>split fundin</i>
	0	150,000	650,000	575,000	0	0	412,500	412,500						

Funding from SDC improvement fund:

6. Lake Point Neotsu								225,000						300,000
9. Roads End pumpstation upgrade North											137,500	137,500		1,100,000

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
254-000-SDC IMPROVEMENT SEWER**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
CHARGES FOR SERVICES							
0	2,808	0	4404201	RE-IMBURSEMENT FEE INSIDE	0	0	0
117,226	123,635	125,000	4404211	IMPROVEMENT FEE INSIDE	87,378	89,999	89,999
117,226	126,443	125,000		TOTAL CHARGES FOR SERVICES	87,378	89,999	89,999
MISCELLANEOUS REVENUE							
639	1,361	1,400	4610001	INTEREST ALLOCATED	1,567	1,896	1,896
0	151	0	4610002	INTEREST DIRECT	0	0	0
639	1,513	1,400		TOTAL MISCELLANEOUS REVENUE	1,567	1,896	1,896
TRANSFERS IN							
300,000	0	0	4701510	INTERFUND LOAN TRF IN	0	0	0
100,000	0	0	4701782	TRANSFER FROM SEWER SDC REIM	0	0	0
574,111	0	0	4702780	TRANSFER FROM SEWER FUND	0	0	0
405,417	0	0	4703505	INTERFUND LOAN TRF IN	0	0	0
1,379,528	0	0		TOTAL TRANSFERS IN	0	0	0
BEGINNING FUND BALANCE							
742,689	8,037	92,532	4890010	BEGINNING BALANCE	83,424	94,801	94,801
742,689	8,037	92,532		TOTAL BEGINNING FUND BALANCE	83,424	94,801	94,801
2,240,083	135,992	218,932		TOTAL RESOURCES	172,369	186,696	186,696
CAPITAL OUTLAY							
339,615	0	0	6330201	BUILDING IMPROVEMENTS	0	0	0
1,892,430	0	0	6340202	SEWER SYSTEM CONSTRUCTION	0	0	0
0	0	141,364	6370400	RESERVE-FUTURE YEARS	0	134,128	134,128
2,232,045	0	141,364		TOTAL CAPITAL OUTLAY	0	134,128	134,128
TRANSFERS							
0	0	25,000	6602241	SEWER BONDS - SERIES 2005 TRF	25,000	0	0
0	52,568	52,568	6603100	INTERFUND LOAN TRF OUT	52,568	52,568	52,568
0	52,568	77,568		TOTAL TRANSFERS	77,568	52,568	52,568
2,232,045	52,568	218,932		TOTAL EXPENDITURES	77,568	186,696	186,696

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
254-000-SDC IMPROVEMENT SEWER**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
CONTINGENCY/FUND BALANCE							
8,037	83,424	0	6800502	UNAPPROPRIATED FUND BALANCE	94,801	0	0
8,037	83,424	0	TOTAL CONTINGENCY/FUND BALANCE		94,801	0	0
8,037	83,424	0	TOTAL ENDING FUND BALANCE		94,801	0	0
-734,652	75,387	-92,532	<i>Excess of Resources over Expenditures</i>		11,377	-94,801	-94,801

City of Lincoln City
 Sewer SDC Expansion Financial Plan (254)
 FY2020-21 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected								
	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20		FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27		FY27-28
REVENUES															
SDC FEES	203,227	91,563	117,226	126,443	87,378	89,999	92,699	100,480	103,495	106,600	109,798	113,091	116,484	3%	
INTEREST	6,499	11,353	639	1,513	1,567	1,896	2,683	3,539	68	1,088	3,242	2,752	2,319	2%	
TRANSFER SEWER OPERATION	0	0	574,111	0	0	0	0	0	0	0	0	0	0		
TRANSFER SEWER SDC REIMB			100,000	0	0	0	0	0	0	0	0	0	0		
LOAN FROM GENERAL FUND			300,000	0	0	0	0	0	0	0	0	0	0		
INTERFUND LOAN REPAYMENT	203,250	203,250	405,417	0	0	0	0	0	0	0	0	0	0		
TOTAL REVENUES	412,976	306,166	1,497,393	127,955	88,945	91,895	95,382	104,019	103,563	107,687	113,039	115,844	118,803		
EXPENDITURES															
CAPITAL OUTLAY	65,840	651,766	2,232,045	0	0	0	0	225,000	0	0	137,500	137,500	0		
TRANSFER SEWER BONDS	50,000	50,000	0	0	25,000	0	0	0	0	0	0	0	0		
TRANSFER INTERFUND LOAN	0	0	0	52,568	52,568	52,568	52,568	52,568	52,568	0	0	0	0		
TOTAL EXPENDITURES	115,840	701,766	2,232,045	52,568	77,568	52,568	52,568	277,568	52,568	0	137,500	137,500	0		
CHANGE TO FUND BALANCE	297,136	-395,600	-734,652	75,387	11,377	39,327	42,814	-173,549	50,995	107,687	-24,461	-21,656	118,803		
BEGINNING BALANCE	841,153	1,138,289	742,689	8,037	83,424	94,801	134,128	176,942	3,393	54,388	162,075	137,614	115,958		
ENDING FUND BALANCE	1,138,289	742,689	8,037	83,424	94,801	134,128	176,942	3,393	54,388	162,075	137,614	115,958	234,761		

6a. Lake Point Neotsu

225,000

9a. Roads End pumpstation upgrade North

137,500 137,500

0 0 225,000 0 0 137,500 137,500 0

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
326-000-SEWER BONDS**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
TAXES							
1,405,455	1,460,584	1,510,290	4101010	CURRENT PROPERTY TAXES	1,510,290	1,555,599	1,555,599
1,405,455	1,460,584	1,510,290		TOTAL TAXES	1,510,290	1,555,599	1,555,599
MISCELLANEOUS REVENUE							
8,635	12,826	8,300	4610001	INTEREST ALLOCATED	12,536	12,000	12,000
848	1,100	900	4610002	INTEREST DIRECT	1,100	1,100	1,100
9,483	13,926	9,200		TOTAL MISCELLANEOUS REVENUE	13,636	13,100	13,100
TRANSFERS IN							
0	0	25,000	4701783	TRANSFER FROM SEWER SDC IMPR	25,000	0	0
0	0	25,000		TOTAL TRANSFERS IN	25,000	0	0
BEGINNING FUND BALANCE							
302,072	279,252	184,391	4890010	BEGINNING BALANCE	199,811	164,321	164,321
302,072	279,252	184,391		TOTAL BEGINNING FUND BALANCE	199,811	164,321	164,321
1,717,010	1,753,762	1,728,881		TOTAL RESOURCES	1,748,737	1,733,020	1,733,020
DEBT SERVICE							
181,118	162,596	143,304	6410210	INTEREST - SERIES 2011	143,304	123,209	123,209
231,050	231,050	228,450	6410213	INTEREST - SERIES 2013	228,450	213,850	213,850
19,111	8,046	0	6410215	INTEREST - SERIES 2015	0	0	0
444,849	463,370	482,662	6450210	PRINCIPAL - SERIES 2011	482,662	502,758	502,758
0	130,000	730,000	6450213	PRINCIPAL - SERIES 2013	730,000	760,000	760,000
561,630	558,889	0	6450215	PRINCIPAL - SERIES 2015	0	0	0
0	0	144,465	6450301	RESERVE FOR FUTURE YEARS	0	133,203	133,203
1,437,758	1,553,952	1,728,881		TOTAL DEBT SERVICE	1,584,416	1,733,020	1,733,020
1,437,758	1,553,952	1,728,881		TOTAL EXPENDITURES	1,584,416	1,733,020	1,733,020
CONTINGENCY/FUND BALANCE							
279,252	199,811	0	6800502	UNAPPROPRIATED FUND BALANCE	164,321	0	0
279,252	199,811	0		TOTAL CONTINGENCY/FUND BALANCE	164,321	0	0
279,252	199,811	0		TOTAL ENDING FUND BALANCE	164,321	0	0

City of Lincoln City
 Sewer Bond Financial Plan (326)
 FY2020-21 Budget

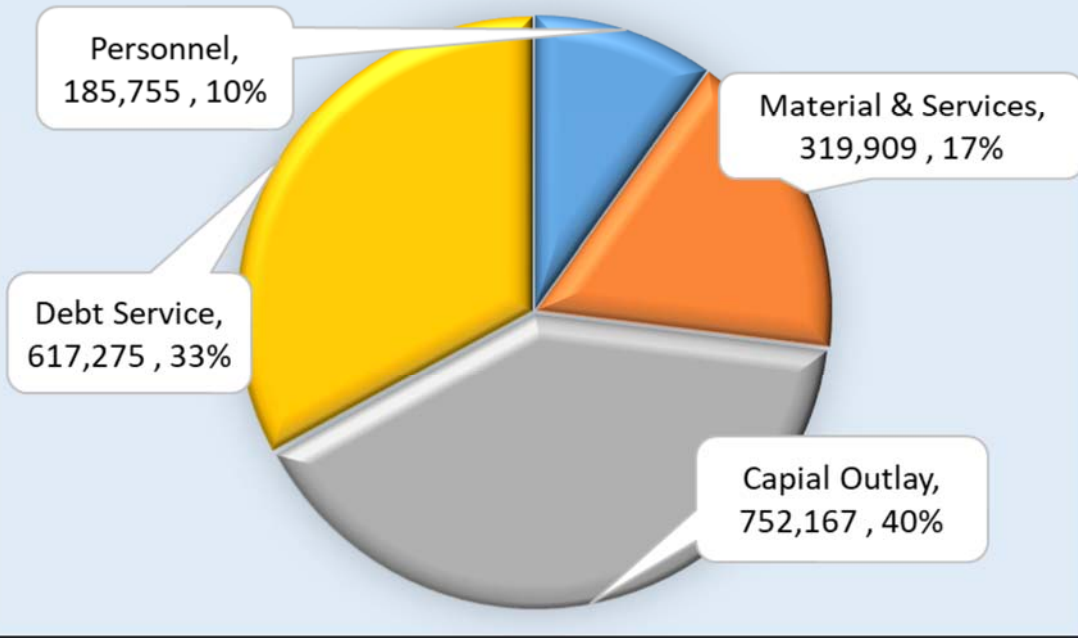
	Actual	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected							
	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20		FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	
REVENUES															
PROPERTY TAXES Bond	1,303,169	1,320,101	1,370,895	1,405,455	1,460,584	1,510,290	1,555,599	1,594,489	1,634,351	1,675,210	1,717,090	1,300,000	1,100,000	1,000,000	2.5%
INTEREST	2,942	4,316	5,544	9,483	13,926	13,636	13,100	13,100	13,100	13,100	13,100	13,100	13,100	13,100	0%
TRANSFERS FROM SDC IMI	200,000	50,000	50,000	0	0	25,000	0	0	0	0	0	0	0	0	
TOTAL REVENUE	3,715,911	1,374,418	1,426,438	1,414,938	1,474,510	1,548,926	1,568,699	1,607,589	1,647,451	1,688,310	1,730,190	1,313,100	1,113,100	1,013,100	
EXPENDITURES															
INTEREST - 2011	232,356	215,969	198,898	181,118	162,596	143,304	123,209	102,276	80,473	57,761	34,104	9,462	0	0	
INTEREST - 2013	231,050	231,050	231,050	231,050	231,050	228,450	213,850	198,650	182,750	166,150	148,088	128,400	107,025	83,900	
INTEREST - 2015	0	35,829	19,971	19,111	8,046	0	0	0	0	0	0	0	0	0	
TOTAL INTEREST	573,174	482,848	449,920	431,279	401,692	371,754	337,059	300,926	263,223	223,911	182,192	137,862	107,025	83,900	
PRINCIPAL - 2005	2,680,000	0	0	0	0	0	0	0	0	0	0	0	0	0	
PRINCIPAL - 2011	393,610	409,998	427,068	444,849	463,370	482,662	502,758	523,690	545,494	568,205	591,862	460,013	0	0	
PRINCIPAL - 2013 (2030)	0	0	0	0	130,000	730,000	760,000	795,000	830,000	850,000	875,000	900,000	925,000	950,000	
PRINCIPAL - 2015	0	531,912	557,370	561,630	558,889	0	0	0	0	0	0	0	0	0	
TOTAL PRINCIPAL	3,073,610	941,909	984,438	1,006,479	1,152,259	1,212,662	1,262,758	1,318,690	1,375,494	1,418,205	1,466,862	1,360,013	925,000	950,000	
TOTAL EXPENDITURES	3,646,784	1,424,758	1,434,358	1,437,758	1,553,952	1,584,416	1,599,817	1,619,616	1,638,717	1,642,117	1,649,054	1,497,875	1,032,025	1,033,900	
CHANGE TO FUND BALANCE	69,127	-50,340	-7,919	-22,820	-79,441	-35,490	-31,118	-12,028	8,735	46,193	81,136	-184,775	81,075	-20,800	
BEGINNING BALANCE	291,204	360,331	309,991	302,072	279,252	199,810	164,320	133,202	121,175	129,910	176,103	257,239	72,464	153,539	
ENDING FUND BALANCE	360,331	309,991	302,072	279,252	199,810	164,320	133,202	121,175	129,910	176,103	257,239	72,464	153,539	132,739	

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
469-000-UNBONDED ASSESSMENT**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
REIMB DIST/LID RECEIPTS							
11,228	42,229	15,000	4430100	LID RECEIPTS- VOYAGE LAKE	26,900	15,000	15,000
19,602	22,648	20,000	4430102	LID RECEIPTS- NE 36TH DRIVE	3,133	3,250	3,250
5,900	0	0	4430200	REIMB DIST RECEIPTS- SE KEEL	0	0	0
0	16,909	10,000	4430201	REIMB DIST RECEIPTS- NE 19TH	0	0	0
0	0	0	4430202	REIMB DIST RECEIPTS- LAKE COVE	1,535	0	0
36,730	81,785	45,000		TOTAL REIMB DIST/LID RECEIPTS	31,568	18,250	18,250
MISCELLANEOUS REVENUE							
640	398	0	4601910	OTHER REVENUE	210	0	0
6,298	10,556	7,100	4610001	INTEREST ALLOCATED	11,596	11,000	11,000
5,888	6,996	5,000	4610002	INTEREST DIRECT	6,454	6,500	6,500
12,827	17,950	12,100		TOTAL MISCELLANEOUS REVENUE	18,260	17,500	17,500
TRANSFERS IN							
150,000	0	0	4702111	TRANSFER FROM GENERAL FUND	0	0	0
150,000	0	0		TOTAL TRANSFERS IN	0	0	0
BEGINNING FUND BALANCE							
418,443	351,845	447,587	4890010	BEGINNING BALANCE	451,581	342,951	342,951
418,443	351,845	447,587		TOTAL BEGINNING FUND BALANCE	451,581	342,951	342,951
618,000	451,581	504,687		TOTAL RESOURCES	501,409	378,701	378,701
CAPITAL OUTLAY							
0	0	504,687	6340201	GENERAL CONSTRUCTION	0	378,701	378,701
266,155	0	0	6350102	LID - NE 36TH DRIVE	0	0	0
0	0	0	6350103	LID - BARD ROAD	158,458	0	0
266,155	0	504,687		TOTAL CAPITAL OUTLAY	158,458	378,701	378,701
266,155	0	504,687		TOTAL EXPENDITURES	158,458	378,701	378,701
CONTINGENCY/FUND BALANCE							
351,845	451,581	0	6800502	UNAPPROPRIATED FUND BALANCE	342,951	0	0
351,845	451,581	0		TOTAL CONTINGENCY/FUND BALANCE	342,951	0	0
351,845	451,581	0		TOTAL ENDING FUND BALANCE	342,951	0	0

Lincoln Square, Facilities Capital, Agate Beach Expenses by Category w/o Reserve



Lincoln Square at a Glance

Total Personnel = \$185,755, 10%

Materials & Services = \$319,909, 17%

Capital Outlay = \$752,167, 40%

Debt Service = \$617,275, 33%

Total Lincoln Square Budget w/o Reserve
= \$1,875,106

- PERS Match = \$15,564

Items of Note:

- The Lincoln Square includes three separate funds—Lincoln Square, Facilities Capital and Agate Beach
- Lincoln Square fund accounts for maintenance of City Hall. All personnel expenses associated with this section is included in the Lincoln Square Fund.
- Capital Facilities projects include entrance signs at City Hall = \$100,000; resurfacing the lower parking lot = \$330,000; Community Center gym exterior repair = \$35,000; upgrade the Community Center fire alarm system = \$41,000.

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
120-000-LINCOLN SQ OPERATIONS**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
INTER-GOVERNMENTAL							
955	885	950	4304301	OTHER LOCAL GOVERNMENT	950	950	950
955	885	950		TOTAL INTER-GOVERNMENTAL	950	950	950
MISCELLANEOUS REVENUE							
185,889	191,312	192,300	4601060	LINCOLN SQ LEASE PAYMENT	191,291	192,300	192,300
80	20	0	4601910	OTHER REVENUE	0	0	0
34,735	36,660	38,400	4601950	LINC SQ REIMBURSEMENT-TENANT	36,755	37,500	37,500
1,283	2,783	1,900	4610001	INTEREST ALLOCATED	5,008	4,000	4,000
18,479	19,033	9,517	4699830	REIMBURSEMENT FROM URBAN RE	9,517	0	0
240,466	249,808	242,117		TOTAL MISCELLANEOUS REVENUE	242,571	233,800	233,800
TRANSFERS IN							
36,957	38,066	39,208	4701822	TRANSFER FROM VCB FUND	39,208	40,384	40,384
78,478	80,832	92,774	4702111	TRANSFER FROM GENERAL FUND	92,774	95,557	95,557
31,104	32,037	32,998	4702220	TRANSFER FROM STREET FUND	32,998	33,988	33,988
31,104	32,037	32,998	4702770	TRANSFER FROM WATER FUND	32,998	33,988	33,988
31,104	32,037	32,998	4702780	TRANSFER FROM SEWER FUND	32,998	33,988	33,988
208,747	215,009	230,976		TOTAL TRANSFERS IN	230,976	237,905	237,905
BEGINNING FUND BALANCE							
59,788	77,299	100,686	4890010	BEGINNING BALANCE	117,527	167,577	167,577
59,788	77,299	100,686		TOTAL BEGINNING FUND BALANCE	117,527	167,577	167,577
509,955	543,000	574,729		TOTAL RESOURCES	592,024	640,232	640,232
PERSONAL SERVICES							
101,679	105,686	93,795	6101100	SALARIES	88,297	96,660	96,660
5,341	5,808	8,460	6103012	OVERTIME, CITY EMPLOYEES	6,595	8,718	8,718
7,814	8,260	7,822	6105011	FICA/MEDICARE	7,139	8,061	8,061
6,391	6,818	7,096	6105012	WORKERS' COMP	6,621	8,158	8,158
23,029	22,080	24,287	6106011	MEDICAL & DENTAL INSURANCE	24,341	27,657	27,657
116	104	100	6106012	LIFE INSURANCE	95	100	100
465	380	366	6106013	LONG-TERM DISABILITY INS.	333	361	361
21,434	17,975	25,942	6106014	RETIREMENT	19,237	36,039	36,039
166,270	167,110	167,868		TOTAL PERSONAL SERVICES	152,658	185,754	185,754

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
120-000-LINCOLN SQ OPERATIONS**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
MATERIALS & SERVICES							
15,985	20,397	22,500	6201119	MISC. CONTRACTED SERVICES	25,000	22,700	22,700
903	1,982	2,443	6201153	GEOGRAPHICAL INFO SYS SUPPORT	2,476	2,706	2,706
4,220	5,007	5,398	6202110	INFORMATION TECHNOLOGY SUPP	5,398	5,614	5,614
74,611	67,325	75,000	6203001	ELECTRIC POWER	70,000	75,000	75,000
17,780	17,174	18,900	6203010	NATURAL GAS	17,200	17,500	17,500
1,412	1,513	1,800	6203020	TELEPHONE	1,500	1,300	1,300
0	0	800	6206002	TRAINING	0	400	400
0	114	0	6206004	RECRUITMENT AND TESTING	0	0	0
80	0	0	6206007	SAFETY	250	0	0
42,286	48,501	56,990	6209010	INSURANCE AND BONDS	51,840	59,070	59,070
207	46	500	6209030	UNIFORMS & CLOTHING	300	500	500
61,970	50,610	35,125	6210001	BUILDING MAINTENANCE	45,000	45,000	45,000
35,686	37,764	39,400	6210005	LINC SQ REIMB MAINT-TENANTS O	38,750	41,851	41,851
0	0	600	6221001	GASOLINE, FUEL, OILS	600	0	0
1,548	1,605	1,072	6221013	VEHICLE REPAIR & OPERATION	1,297	1,389	1,389
8,198	6,327	6,000	6229001	OTHER SUPPLIES	6,000	6,000	6,000
0	0	1,178	6260001	EMPLOYEE WELLNESS	1,178	879	879
264,887	258,363	267,706	TOTAL MATERIALS & SERVICES		266,789	279,909	279,909
CAPITAL OUTLAY							
1,500	0	5,000	6320201	OTHER EQUIPMENT (CAPITAL)	5,000	0	0
0	0	10,875	6330201	BUILDING IMPROVEMENTS	0	0	0
1,500	0	15,875	TOTAL CAPITAL OUTLAY		5,000	0	0
432,657	425,473	451,449	TOTAL EXPENDITURES		424,447	465,663	465,663
CONTINGENCY/FUND BALANCE							
0	0	123,280	6780001	CONTINGENCIES	0	174,569	174,569
77,299	117,527	0	6800502	UNAPPROPRIATED FUND BALANCE	167,577	0	0
77,299	117,527	123,280	TOTAL CONTINGENCY/FUND BALANCE		167,577	174,569	174,569
77,299	117,527	123,280	TOTAL ENDING FUND BALANCE		167,577	174,569	174,569
17,511	40,229	22,594	<i>Excess of Resources over Expenditures</i>		50,050	6,992	6,992

City of Lincoln City
 Lincoln Square Financial Plan
 FY2020-21 Budget

	Actual	Actual	Actual	Actual	Actual	Estimated	Proposed	Projected					
	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	
REVENUES													
Miscellaneous	1,359	1,224	2,080	2,318	3,687	5,958	4,950	5,000	5,049	5,100	5,151	5,202	1%
Lincoln Square Lease	221,918	223,314	226,331	220,624	227,972	228,046	229,800	234,396	239,084	243,866	248,743	253,718	2%
URA Transfer	29,150	32,060	35,197	18,479	19,033	9,517	0	0	0	0	0	0	
Transfers In	162,519	172,772	184,051	208,747	215,009	230,976	237,905	245,042	252,393	259,965	267,764	275,797	3%
TOTAL REVENUE	414,946	429,370	447,659	450,168	465,701	474,497	472,655	484,438	496,527	508,931	521,658	534,717	
EXPENDITURES													
SALARIES	110,820	108,971	111,595	107,020	111,493	94,892	105,378	109,593	113,977	118,536	123,277	128,208	4%
BENEFITS	69,031	63,200	57,398	59,250	55,617	51,692	64,812	69,349	74,203	79,397	84,955	90,902	7%
PERS Match						6,074	15,564						
OPERATIONS	228,483	243,442	248,042	264,887	258,363	266,789	279,909	288,306	296,955	305,864	315,040	324,491	3%
CAPITAL	4,004	0	0	1,500	0	5,000	0	26,000					
TOTAL EXPENDITURES	412,337	415,613	417,036	432,657	425,473	424,447	465,663	493,248	485,136	503,798	523,273	543,602	
Change to Fund Balance	2,608	13,757	30,623	17,511	40,229	50,050	6,992	-8,811	11,391	5,133	-1,615	-8,885	
BEGINNING FUND BALANCE	12,800	15,408	29,165	59,788	77,299	117,528	167,578	174,570	165,759	177,150	182,284	180,669	
ENDING FUND BALANCE	15,408	29,165	59,788	77,299	117,528	167,578	174,570	165,759	177,150	182,284	180,669	171,785	

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
261-000-FACILITIES CAPITAL FUND**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
TAXES							
713,557	732,159	742,855	4105010	TRANSIENT ROOM TAX	565,129	751,797	751,797
713,557	732,159	742,855		TOTAL TAXES	565,129	751,797	751,797
INTER-GOVERNMENTAL							
0	0	0	4303140	LINCOLN COUNTY	0	0	0
0	0	0		TOTAL INTER-GOVERNMENTAL	0	0	0
MISCELLANEOUS REVENUE							
28,445	26,100	25,000	4610001	INTEREST ALLOCATED	35,671	24,655	24,655
28,445	26,100	25,000		TOTAL MISCELLANEOUS REVENUE	35,671	24,655	24,655
TRANSFERS IN							
200,000	0	1,700,000	4702111	TRANSFER FROM GENERAL FUND	1,150,000	0	0
200,000	0	1,700,000		TOTAL TRANSFERS IN	1,150,000	0	0
BEGINNING FUND BALANCE							
1,355,552	1,581,804	442,286	4890010	BEGINNING BALANCE	481,894	592,990	592,990
1,355,552	1,581,804	442,286		TOTAL BEGINNING FUND BALANCE	481,894	592,990	592,990
2,297,554	2,340,063	2,910,141		TOTAL RESOURCES	2,232,694	1,369,442	1,369,442
CAPITAL OUTLAY							
0	0	750,000	6320201	OTHER EQUIPMENT (CAPITAL)	370,000	0	0
256,902	452,119	310,000	6330201	BUILDING IMPROVEMENTS	250,000	530,000	530,000
102,405	0	35,000	6330208	COMMUNITY CENTER IMPROVEME	0	76,000	76,000
22,749	449,655	0	6330301	PARK IMPROVEMENTS	0	0	0
333,696	0	0	6330402	PUBLIC SAFETY BUILDING	0	0	0
0	0	0	6340401	LAND PURCHASED	402,929	0	0
0	0	1,198,366	6370400	RESERVE-FUTURE YEARS	0	146,167	146,167
715,751	901,774	2,293,366		TOTAL CAPITAL OUTLAY	1,022,929	752,167	752,167
DEBT SERVICE							
0	179,410	190,000	6410218	INTEREST	426,775	417,275	417,275
0	435,000	426,775	6450218	PRINCIPAL	190,000	200,000	200,000
0	614,410	616,775		TOTAL DEBT SERVICE	616,775	617,275	617,275

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
261-000-FACILITIES CAPITAL FUND**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
TRANSFERS							
0	2,622	0	6601193	TRANSFER TO % FOR ARTS	0	0	0
0	339,364	0	6601263	TRANSFER TO 2019 PD BOND FUND	0	0	0
0	341,986	0		TOTAL TRANSFERS	0	0	0
715,751	1,858,170	2,910,141		TOTAL EXPENDITURES	1,639,704	1,369,442	1,369,442
CONTINGENCY/FUND BALANCE							
1,581,804	481,894	0	6800502	UNAPPROPRIATED FUND BALANCE	592,990	0	0
1,581,804	481,894	0		TOTAL CONTINGENCY/FUND BALANCE	592,990	0	0
1,581,804	481,894	0		TOTAL ENDING FUND BALANCE	592,990	0	0
226,252	-1,099,910	-442,286		<i>Excess of Resources over Expenditures</i>	111,096	-592,990	-592,990

City of Lincoln City
 Facilities Capital Fund Financial Plan
 FY2020-21 Budget

	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Proposed	Projected					
	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	
REVENUES														
TRANSIENT ROOM TAX	492,164	588,373	633,914	630,888	713,557	732,159	565,129	751,797	774,351	797,581	821,509	846,154	871,539	3.0%
MISCELLANEOUS	15,000	1,489	3,986	11,557	28,445	26,100	35,671	24,655	4,385	6,229	7,340	9,232	11,965	3.0%
TRANSER IN - GENERAL	0	0			200,000	0	1,150,000		0	0	0	0	0	0.0%
TOTAL REVENUE	507,164	589,863	637,899	642,445	942,002	758,260	1,750,800	776,452	778,736	803,810	828,849	855,386	883,504	
EXPENDITURES														
LINCOLN SQ IMPROVEMENTS	188,676	71,353	334,233	50,209	169,229	452,119	250,000	571,000	100,000	150,000	150,000	150,000	550,000	
COMMUNITY CENTER IMPROVEMEN	130,028	16,215	46,937	32,087	122,562	0	0	35,000	0	0	0	0	0	
PD BUILDING/RADIO	0	0	45,698	5,047	333,696	0	370,000	0	0	0	0	0	0	
OTHER IMPROVEMENTS	0	0	11,069	1,750	66,359	0	402,929	0	0	0	0	0	0	
TAFT DOCK	0	0	0	0	23,905	449,655	0	0	0	0	0	0	0	
TRF \$ FOR ARTS	0	0	0	0	0	2,622	0	0	0	0	0	0	0	
DEBT SERVICE		0	0	0	0	614,410	616,775	617,275	617,275	616,775	615,775	614,275	617,275	
TRF - PD CONSTRUCTION		0	0	0	0	339,364	0							
TOTAL EXPENDITURES	694,258	87,568	437,937	89,093	715,751	1,858,170	1,639,704	1,223,275	717,275	766,775	765,775	764,275	1,167,275	
CHANGE TO FUND BALANCE	-187,094	502,294	199,963	553,352	226,252	-1,099,910	111,096	-446,823	61,461	37,035	63,074	91,111	-283,771	
BEGINNING BALANCE	287,037	99,943	602,237	802,200	1,355,552	1,581,803	481,893	592,990	146,167	207,627	244,663	307,736	398,848	
ENDING FUND BALANCE	99,943	602,237	802,200	1,355,552	1,581,803	481,893	592,990	146,167	207,627	244,663	307,736	398,848	115,077	

	Budget	Estimate	Proposed	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26
	FY19-20	FY19-20	FY20-21					
HVAC	60,000	0	100,000	100,000				
Refurbish City Hall siding				0	150,000	150,000	150,000	150,000
Upper Parking Lot								400,000
Signs/entrance improvements	100,000	100,000	100,000					
lower parking lot (Lincoln square ADA)	150,000	150,000	330,000					
Community center gym exterior	35,000	0	35,000					
Remove and replace fire alarm system - Community Ctr			41,000					
Helping Hands Building		402,929						
Upgrade Radio Communications - PD	750,000	370,000						
TOTAL	1,095,000	1,022,929	606,000	100,000	150,000	150,000	150,000	550,000

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
192-000-AGATE BEACH CLOSURE**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
BEGINNING FUND BALANCE							
675,958	650,391	628,391	4890010	BEGINNING BALANCE	634,006	603,144	603,144
675,958	650,391	628,391		TOTAL BEGINNING FUND BALANCE	634,006	603,144	603,144
675,958	650,391	628,391		TOTAL RESOURCES	634,006	603,144	603,144
MATERIALS & SERVICES							
25,568	16,385	40,000	6231093	SOLID WASTE CONSORTIUM	30,862	40,000	40,000
25,568	16,385	40,000		TOTAL MATERIALS & SERVICES	30,862	40,000	40,000
25,568	16,385	40,000		TOTAL EXPENDITURES	30,862	40,000	40,000
CONTINGENCY/FUND BALANCE							
650,391	634,006	588,391	6800502	UNAPPROPRIATED FUND BALANCE	603,144	563,144	563,144
650,391	634,006	588,391		TOTAL CONTINGENCY/FUND BALANCE	603,144	563,144	563,144
650,391	634,006	588,391		TOTAL ENDING FUND BALANCE	603,144	563,144	563,144
-25,568	-16,385	-40,000		<i>Excess of Resources over Expenditures</i>	-30,862	-40,000	-40,000

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
130-000-INTERNAL SERVICE FUND**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
FEES, LICENSES, PERMITS							
19,620	21,259	22,200	4201005	CHARTER CABLE FRANCHISE FEE	22,151	22,815	22,815
19,620	21,259	22,200		TOTAL FEES, LICENSES, PERMITS	22,151	22,815	22,815
CHARGES FOR SERVICES							
289,556	352,862	319,553	4401001	VEHICLE REPAIR & OPER CHARGES	326,473	349,565	349,565
421,990	500,718	549,552	4401002	IT SUPPORT CHARGES	539,786	561,381	561,381
125,276	128,131	125,872	4401003	GIS SUPPORT CHARGES	123,808	135,281	135,281
836,822	981,712	994,977		TOTAL CHARGES FOR SERVICES	990,067	1,046,227	1,046,227
INTER-GOVERNMENTAL							
305	283	0	4304301	OTHER LOCAL GOVERNMENT	339	325	325
305	283	0		TOTAL INTER-GOVERNMENTAL	339	325	325
MISCELLANEOUS REVENUE							
860	0	0	4690015	CIS WELLNESS INCENTIVE PROGRA	0	0	0
860	0	0		TOTAL MISCELLANEOUS REVENUE	0	0	0
BEGINNING FUND BALANCE							
73,462	79,653	47,729	4890010	BEGINNING BALANCE	94,219	84,786	84,786
73,462	79,653	47,729		TOTAL BEGINNING FUND BALANCE	94,219	84,786	84,786
931,069	1,082,906	1,064,906		TOTAL RESOURCES	1,106,776	1,154,153	1,154,153

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
130-131-INTERNAL SERVICE FUND**

Thursday, June 18, 2020

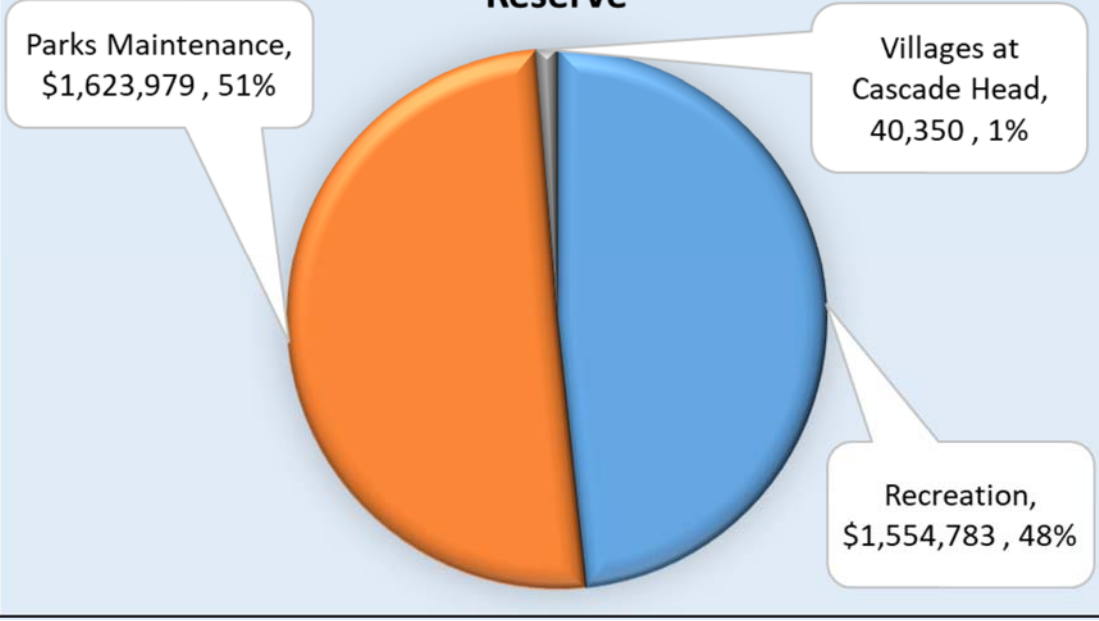
ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
VEHICLE MAINTENANCE (ISF)							
PERSONAL SERVICES							
50,599	54,936	56,541	6101100	SALARIES	56,545	57,687	57,687
45,023	47,033	46,782	6102001	PART TIME & SEASONAL SALARIES	47,304	47,720	47,720
403	95	149	6103012	OVERTIME, CITY EMPLOYEES	0	0	0
7,134	7,488	7,916	6105011	FICA/MEDICARE	7,707	8,064	8,064
5,060	6,648	6,708	6105012	WORKERS' COMP	6,602	7,623	7,623
25,826	30,495	33,374	6106011	MEDICAL & DENTAL INSURANCE	32,862	34,740	34,740
116	108	100	6106012	LIFE INSURANCE	100	100	100
435	390	370	6106013	LONG-TERM DISABILITY INS.	388	362	362
18,743	19,672	30,603	6106014	RETIREMENT	30,896	42,959	42,959
153,339	166,865	182,543	TOTAL PERSONAL SERVICES		182,404	199,255	199,255
MATERIALS & SERVICES							
4,506	3,269	3,500	6201119	MISC. CONTRACTED SERVICES	3,500	3,600	3,600
975	2,188	1,850	6202101	COMPUTER SOFTWARE, UPGRADES,	0	0	0
0	0	0	6202102	COMPUTER SOFTWARE	4,111	5,450	5,450
8,496	7,354	8,000	6203001	ELECTRIC POWER	6,500	8,000	8,000
1,104	655	1,100	6203010	NATURAL GAS	800	1,100	1,100
2,532	1,165	1,000	6203020	TELEPHONE	620	1,000	1,000
360	629	1,500	6206002	TRAINING	0	1,500	1,500
281	193	500	6206007	SAFETY	500	500	500
564	898	1,060	6209010	INSURANCE AND BONDS	1,346	1,410	1,410
411	605	750	6209030	UNIFORMS & CLOTHING	1,044	1,000	1,000
3,560	5,427	3,250	6210001	BUILDING MAINTENANCE	3,000	3,250	3,250
141	1,167	1,000	6221001	GASOLINE, FUEL, OILS	1,200	1,000	1,000
101,583	119,500	110,000	6221010	VEHICLE REPAIR PARTS	113,948	115,000	115,000
8,473	3,895	7,500	6229001	OTHER SUPPLIES	7,500	7,500	7,500
631	631	0	6260001	EMPLOYEE WELLNESS	0	0	0
133,617	147,576	141,010	TOTAL MATERIALS & SERVICES		144,069	150,310	150,310
CAPITAL OUTLAY							
2,600	38,675	6,000	6320201	OTHER EQUIPMENT (CAPITAL)	0	0	0
2,600	38,675	6,000	TOTAL CAPITAL OUTLAY		0	0	0
289,556	353,116	329,553	TOTAL EXPENDITURES		326,473	349,565	349,565

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
130-133-INTERNAL SERVICE FUND**

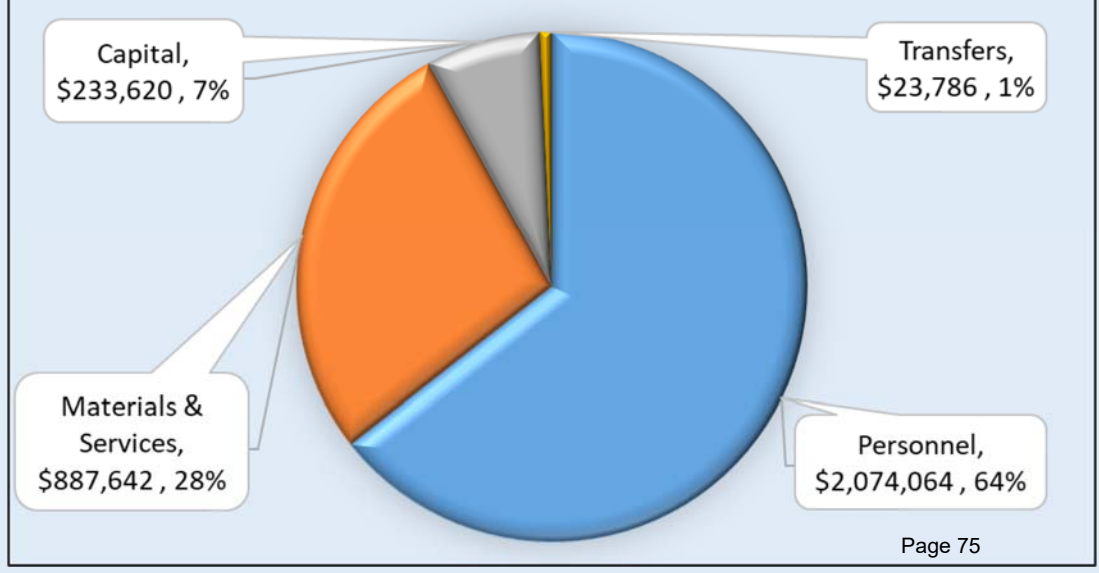
Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
GEOGRAPHICAL INFO SYSTEMS							
PERSONAL SERVICES							
77,470	71,888	73,280	6101100	73,271	74,765	74,765	74,765
5,823	5,396	5,606	6105011	5,541	5,720	5,720	5,720
439	163	156	6105012	142	140	140	140
8,601	7,949	8,716	6106011	8,583	9,030	9,030	9,030
67	54	50	6106012	50	50	50	50
346	282	262	6106013	267	256	256	256
11,925	11,020	17,962	6106014	18,074	25,570	25,570	25,570
104,670	96,752	106,032	TOTAL PERSONAL SERVICES		105,928	115,531	115,531
MATERIALS & SERVICES							
10,490	21,178	0	6201119	0	0	0	0
8,300	8,300	10,200	6202102	10,000	10,200	10,200	10,200
0	0	1,000	6206002	350	1,000	1,000	1,000
0	270	200	6206005	200	200	200	200
364	375	440	6209010	330	350	350	350
0	0	5,000	6211020	5,000	5,000	5,000	5,000
1,161	966	3,000	6229001	2,000	3,000	3,000	3,000
291	291	0	6260001	0	0	0	0
20,606	31,380	19,840	TOTAL MATERIALS & SERVICES		17,880	19,750	19,750
125,276	128,131	125,872	TOTAL EXPENDITURES		123,808	135,281	135,281
CONTINGENCY/FUND BALANCE							
0	0	7,733	6780001	0	35,451	35,451	35,451
0	0	7,733	TOTAL CONTINGENCY/FUND BALANCE		0	35,451	35,451
0	0	7,733	TOTAL ENDING FUND BALANCE		0	35,451	35,451

Parks & Recreation Expenditures by Fund w/o Reserve



Parks & Recreation Expenditures by Category w/o Reserve



Parks & Recreation at a Glance

Personnel Increase = \$261,030

PERS Match = \$166,418, percentage of personnel increase = 64%

The City received the NFA letter from the Oregon Department of Environmental Quality thus clearing the way to purchase the Taft Park. It's anticipated that this will be done during the FY2020 budget.

The Parks and Recreation will begin working on a design plan for this park which will include a tennis court.

The City established a goal that revenue should account for 45% of the operating cost of the Community Center. To accomplish this goal this proposes two changes to the Community Center operation.

First, it proposes an average 6% increase in user fees for the Community Center.

Second, it proposes to reduce the Community Center hours by one hour in the morning and one hour at night.

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-064-RECREATION DEPT**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RECREATION DEPT							
PERSONAL SERVICES							
351,370	372,730	405,515	6101100 SALARIES	399,959	423,023	423,023	423,023
206,667	216,807	229,149	6102001 PART TIME & SEASONAL SALARIES	197,640	279,428	279,428	279,428
13,047	5,259	14,701	6103012 OVERTIME, CITY EMPLOYEES	2,542	6,988	6,988	6,988
43,385	45,297	48,376	6105011 FICA/MEDICARE	45,701	54,272	54,272	54,272
11,265	12,120	12,904	6105012 WORKERS' COMP	9,364	15,993	15,993	15,993
4,096	94	0	6105013 UNEMPLOYMENT REIMBURSEMENT	0	0	0	0
106,970	101,405	126,985	6106011 MEDICAL & DENTAL INSURANCE	112,618	127,344	127,344	127,344
486	459	475	6106012 LIFE INSURANCE	444	825	825	825
1,733	1,570	1,646	6106013 LONG-TERM DISABILITY INS.	1,500	1,654	1,654	1,654
62,812	70,407	133,301	6106014 RETIREMENT	122,390	207,594	207,594	207,594
801,831	826,149	973,052	TOTAL PERSONAL SERVICES	892,158	1,117,121	1,117,121	1,117,121
MATERIALS & SERVICES							
26,978	27,234	25,724	6201119 MISC. CONTRACTED SERVICES	25,724	34,600	34,600	34,600
457	742	916	6201153 GEOGRAPHICAL INFO SYS SUPPORT	928	1,015	1,015	1,015
703	0	0	6202101 COMPUTER SOFTWARE, UPGRADES,	0	0	0	0
15,013	16,764	14,500	6202102 COMPUTER SOFTWARE	16,155	15,000	15,000	15,000
21,099	30,043	32,387	6202110 INFORMATION TECHNOLOGY SUPP	32,387	33,683	33,683	33,683
57,389	56,310	55,000	6203001 ELECTRIC POWER	56,517	57,000	57,000	57,000
38,809	33,071	40,000	6203010 NATURAL GAS	36,294	40,000	40,000	40,000
7,661	7,287	6,720	6203020 TELEPHONE	9,874	9,900	9,900	9,900
9,559	10,740	12,100	6204010 MERCHANT FEES	14,034	14,000	14,000	14,000
14,431	14,649	9,350	6205002 ADVERTISING & PROMOTION	8,220	5,300	5,300	5,300
1,423	1,142	1,700	6205003 PRINTING	1,700	1,250	1,250	1,250
4,129	3,419	5,500	6206002 TRAINING	5,000	8,500	8,500	8,500
0	305	0	6206003 MEETINGS	750	0	0	0
7,078	9,713	0	6206004 RECRUITMENT AND TESTING	0	0	0	0
1,087	3,440	2,200	6206005 MEMBERSHIP AND DUES	2,000	3,800	3,800	3,800
528	849	250	6206006 BOOKS AND PERIODICALS	750	250	250	250
1,652	3,389	3,830	6206007 SAFETY	3,000	4,830	4,830	4,830

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-064-RECREATION DEPT**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
193	11	150	6209001 POSTAGE, SHIPPING, METER LEASE	173	150	150	150
0	0	0	6209010 INSURANCE AND BONDS	1,912	2,010	2,010	2,010
1,247	2,239	2,925	6209030 UNIFORMS & CLOTHING	2,000	3,000	3,000	3,000
47,757	53,434	59,740	6210001 BUILDING MAINTENANCE	50,000	64,200	64,200	64,200
1,501	2,485	1,600	6211020 MAINTENANCE/LEASE-OFFICE EQUI	2,000	2,000	2,000	2,000
1,999	357	5,600	6211025 FITNESS EQUIPMENT MAINTENANC	5,600	5,600	5,600	5,600
7,505	41,550	15,850	6211030 SWIMMING POOL MAINTENANCE	18,000	40,750	40,750	40,750
1,567	1,477	1,200	6221001 GASOLINE, FUEL, OILS	1,000	0	0	0
161	1,434	740	6221013 VEHICLE REPAIR & OPERATION	661	707	707	707
13,394	10,001	12,550	6222010 CHEMICALS	10,000	12,550	12,550	12,550
448	0	0	6222090 OTHER EXPENDABLE GOODS	106	0	0	0
8,138	16,471	4,500	6229001 OTHER SUPPLIES	6,000	4,600	4,600	4,600
0	3,346	0	6229002 TEEN CENTER SUPPLIES	0	0	0	0
2,324	2,514	3,000	6229003 CONCESSION SUPPLIES	3,000	3,000	3,000	3,000
28,642	35,847	32,232	6240001 SPECIAL RECREATION PROGRAMS	17,800	26,300	26,300	26,300
3,031	5,049	4,600	6240002 AFTER SCHOOL PROGRAM	2,500	4,600	4,600	4,600
5,094	5,094	9,229	6260001 EMPLOYEE WELLNESS	9,229	10,447	10,447	10,447
330,997	400,410	364,093	TOTAL MATERIALS & SERVICES	343,314	409,042	409,042	409,042
			CAPITAL OUTLAY				
14,159	0	0	6310101 OTHER VEHICLES	0	0	0	0
15,941	17,731	6,000	6320201 OTHER EQUIPMENT (CAPITAL)	7,548	13,620	13,620	13,620
1,137	17,035	162,500	6330208 COMMUNITY CENTER IMPROVEME	130,000	15,000	15,000	15,000
31,237	34,766	168,500	TOTAL CAPITAL OUTLAY	137,548	28,620	28,620	28,620
1,164,065	1,261,326	1,505,645	TOTAL EXPENDITURES	1,373,020	1,554,783	1,554,783	1,554,783

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
265-000-PARKS MAINTENANCE**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
TAXES							
1,259,186	1,279,023	1,305,246	4105010	TRANSIENT ROOM TAX	991,646	1,307,794	1,307,794
1,259,186	1,279,023	1,305,246		TOTAL TAXES	991,646	1,307,794	1,307,794
INTER-GOVERNMENTAL							
0	28,363	0	4302081	PARKS GRANT	29,750	30,000	30,000
8,200	8,200	8,200	4302082	STATE MARINE BOARD GRANT	8,200	8,200	8,200
8,200	36,563	8,200		TOTAL INTER-GOVERNMENTAL	37,950	38,200	38,200
MISCELLANEOUS REVENUE							
229	4,022	0	4601910	OTHER REVENUE	5,708	0	0
16,598	28,484	18,700	4610001	INTEREST ALLOCATED	29,891	30,000	30,000
375	8,800	0	4650005	SALE OF EQUIPMENT	200	0	0
0	4,768	0	4690010	INSURANCE CLAIMS/REFUNDS	0	0	0
0	4,000	0	4690501	DONATIONS	0	0	0
17,202	50,073	18,700		TOTAL MISCELLANEOUS REVENUE	35,799	30,000	30,000
TRANSFERS IN							
73,363	0	0	4701601	TRANSFER FROM CLOSED FUNDS	0	0	0
30,000	30,000	30,000	4701822	TRANSFER FROM VCB FUND	30,000	30,000	30,000
50,000	50,000	152,809	4702111	TRANSFER FROM GENERAL FUND	152,809	106,650	106,650
153,363	80,000	182,809		TOTAL TRANSFERS IN	182,809	136,650	136,650
BEGINNING FUND BALANCE							
993,815	1,021,976	1,053,261	4890010	BEGINNING BALANCE	1,260,161	1,068,555	1,068,555
993,815	1,021,976	1,053,261		TOTAL BEGINNING FUND BALANCE	1,260,161	1,068,555	1,068,555
2,431,767	2,467,635	2,568,216		TOTAL RESOURCES	2,508,365	2,581,199	2,581,199
PERSONAL SERVICES							
408,866	461,281	493,691	6101100	SALARIES	464,949	485,393	485,393
36,764	35,936	35,621	6102001	PART TIME & SEASONAL SALARIES	40,112	46,791	46,791
1,697	2,308	1,423	6103012	OVERTIME, CITY EMPLOYEES	3,260	2,296	2,296
33,356	36,983	40,601	6105011	FICA/MEDICARE	37,950	40,888	40,888
31,905	37,160	39,488	6105012	WORKERS' COMP	41,233	44,774	44,774

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
265-000-PARKS MAINTENANCE**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
833	2,045	0	6105013 UNEMPLOYMENT REIMBURSEMENT	6,565	0	0	0
79,445	103,880	126,090	6106011 MEDICAL & DENTAL INSURANCE	133,551	157,997	157,997	157,997
541	486	456	6106012 LIFE INSURANCE	446	475	475	475
1,976	1,819	1,773	6106013 LONG-TERM DISABILITY INS.	1,770	1,762	1,762	1,762
58,558	73,674	124,631	6106014 RETIREMENT	111,532	176,567	176,567	176,567
653,942	755,571	863,774	TOTAL PERSONAL SERVICES	841,368	956,943	956,943	956,943
			MATERIALS & SERVICES				
93,122	58,208	43,700	6201119 MISC. CONTRACTED SERVICES	43,700	46,328	46,328	46,328
0	8,147	15,000	6201152 LEGAL SERVICES	2,000	0	0	0
15,840	19,809	18,322	6201153 GEOGRAPHICAL INFO SYS SUPPORT	18,571	20,292	20,292	20,292
115	0	0	6202099 MISC. PERMITS	0	0	0	0
936	943	0	6202101 COMPUTER SOFTWARE, UPGRADES,	0	0	0	0
12,660	10,014	10,796	6202110 INFORMATION TECHNOLOGY SUPP	10,796	11,228	11,228	11,228
18,568	19,252	20,000	6203001 ELECTRIC POWER	18,869	20,000	20,000	20,000
690	825	800	6203010 NATURAL GAS	952	1,000	1,000	1,000
2,843	3,101	3,120	6203020 TELEPHONE	2,807	3,120	3,120	3,120
0	5,725	0	6205002 ADVERTISING & PROMOTION	12,521	0	0	0
3,139	1,921	3,500	6206002 TRAINING	3,500	3,500	3,500	3,500
0	0	200	6206003 MEETINGS	200	500	500	500
5,511	207	200	6206004 RECRUITMENT AND TESTING	200	200	200	200
200	213	400	6206005 MEMBERSHIP AND DUES	481	400	400	400
1,900	2,089	2,000	6206007 SAFETY	1,000	2,000	2,000	2,000
28,859	32,150	37,780	6209010 INSURANCE AND BONDS	34,538	38,080	38,080	38,080
2,493	2,763	4,000	6209030 UNIFORMS & CLOTHING	3,000	4,000	4,000	4,000
5,735	1,160	1,000	6210001 BUILDING MAINTENANCE	1,131	1,000	1,000	1,000
169,877	138,807	274,609	6210010 SYSTEM MAINTENANCE	175,000	192,000	192,000	192,000
16,301	17,179	17,000	6221001 GASOLINE, FUEL, OILS	19,066	19,000	19,000	19,000
34,984	36,665	37,594	6221013 VEHICLE REPAIR & OPERATION	39,121	41,888	41,888	41,888
5,499	9,550	10,000	6222020 FERTILIZERS	7,000	10,000	10,000	10,000
7,784	8,590	20,250	6229001 OTHER SUPPLIES	10,000	20,500	20,500	20,500

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
265-000-PARKS MAINTENANCE**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
0	0	0	6232002 TRANSIENT CAMP CLEANUPS	0	0	0	0
2,532	2,532	1,347	6260001 EMPLOYEE WELLNESS	1,347	3,214	3,214	3,214
429,588	379,850	521,618	TOTAL MATERIALS & SERVICES	405,800	438,250	438,250	438,250
CAPITAL OUTLAY							
82,753	0	0	6310101 OTHER VEHICLES	0	0	0	0
2,868	0	0	6320001 OFFICE EQUIPMENT	0	0	0	0
26,346	15,637	50,600	6320201 OTHER EQUIPMENT (CAPITAL)	33,305	5,000	5,000	5,000
211,789	23,340	202,500	6330301 PARK IMPROVEMENTS	136,244	200,000	200,000	200,000
2,000	10,656	0	6340209 OTHER CONSTRUCTION	0	0	0	0
325,756	49,633	253,100	TOTAL CAPITAL OUTLAY	169,549	205,000	205,000	205,000
TRANSFERS							
0	22,420	23,093	6601111 TRANSFER TO GENERAL FUND	23,093	23,786	23,786	23,786
505	0	0	6601193 TRANSFER TO % FOR ARTS	0	0	0	0
505	22,420	23,093	TOTAL TRANSFERS	23,093	23,786	23,786	23,786
1,409,792	1,207,474	1,661,585	TOTAL EXPENDITURES	1,439,810	1,623,979	1,623,979	1,623,979
CONTINGENCY/FUND BALANCE							
0	0	906,631	6780001 CONTINGENCIES	0	957,220	957,220	957,220
1,021,976	1,260,161	0	6800502 UNAPPROPRIATED FUND BALANCE	1,068,555	0	0	0
1,021,976	1,260,161	906,631	TOTAL CONTINGENCY/FUND BALANCE	1,068,555	957,220	957,220	957,220
1,021,976	1,260,161	906,631	TOTAL ENDING FUND BALANCE	1,068,555	957,220	957,220	957,220
28,160	238,185	-146,630	<i>Excess of Resources over Expenditures</i>	-191,606	-111,335	-111,335	-111,335

City of Lincoln City
Parks/Open Space Operations Financial Plan
FY2019-20 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected							
	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20		FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26		FY26-27
BUDGETED FTEs														
REVENUES	7.75	8.76	9.75	10.26	10.26	10.76								
TRANSIENT ROOM TAX	1,079,839	1,086,209	1,259,186	1,279,023	991,646	1,307,794	1,347,028	1,387,439	1,429,062	1,471,934	1,516,092	1,561,574	3.0%	
INTERGOVERNMENTAL	9,127	27,048	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200	0.0%	
MISCELLANEOUS REVENUE	58,894	22,324	17,202	78,436	65,549	60,000	60,600	61,206	61,818	62,436	63,061	63,691	1.0%	
TRANSFER FROM GF	20,000	102,000	50,000	50,000	152,809	106,650	109,850	113,145	116,539	120,036	123,637	127,346	3.0%	
TRANSFER FROM VCB	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	0.0%	
TOTAL REVENUE	1,197,860	1,267,581	1,364,588	1,445,659	1,248,204	1,512,644	1,555,677	1,599,990	1,645,619	1,692,605	1,740,989	1,790,811		
EXPENDITURES														
SALARIES	383,939	399,204	447,328	499,525	508,321	534,480	555,859	578,094	601,217	625,266	650,277	676,288	4.0%	
BENEFITS	190,810	191,233	206,614	256,047	308,151	346,210	290,529	310,866	332,626	355,910	380,824	407,481	7.0%	
PERS Match					24,896	76,253								
OPERATIONS	319,136	406,063	429,588	379,850	405,800	438,250	451,398	464,939	478,888	493,254	508,052	523,293	3.0%	
TRANSFERS OUT	60,517	21,133	505	22,420	23,093	23,786	24,499	25,234	25,991	26,771	27,574	28,401	3.0%	
OPERATING EXPENDITURES	954,402	1,017,634	1,084,035	1,157,841	1,270,261	1,418,979	1,322,285	1,379,133	1,438,722	1,501,201	1,566,726	1,635,464		
CAPITAL	84,907	256,853	325,756	49,633	169,549	205,000	345,000	175,000	195,000	220,000	120,000	120,000		
CHANGE TO FUND BALANCE	158,551	-6,906	-45,203	238,185	-191,606	-111,335	-111,607	45,857	11,897	-28,596	54,262	35,347		
BEGINNING BALANCE	915,534	1,074,085	1,067,179	1,021,976	1,260,161	1,068,555	957,220	845,613	891,470	903,367	874,771	929,033		
ENDING FUND BALANCE	1,074,085	1,067,179	1,021,976	1,260,161	1,068,555	957,220	845,613	891,470	903,367	874,771	929,033	964,380		

Note: Fund Balance includes \$365K of receivable. TRT revenues are received quarterly.

Capital

Signs, Interpretive - all parks & Open Spaces	30,000	31,868	25,000										
Parks - SE 3rd and Keel or Taft, Improvements	100,000	75,187	150,000			100,000	100,000	100,000	100,000	100,000	100,000	100,000	
Restroom upgrades	20,000	0	25,000			20,000	20,000	20,000	20,000	20,000	20,000	20,000	
Wecoma Playground (ADA - rubberized surface)						50,000							
Kids Park Playground Upgrades (ADA)						75,000							
Shop Office Expansion at Taft						100,000							
Topdresser on athletic fields							5,000						
Boardwalk, trails at Open Spaces							50,000						
Additional Parking at Parks/ Parking Lots								75,000					
Park amenity improvements (shelters, picnic tables, etc)									100,000				
New Workman HDX					26,410								
Light fixtures and bulbs for parking lot and restrooms					9,409	5,000							
Fridge/Freezer Kirtsis park					5,000								
Power Washer					4,200								
Restoring Joe the Sea Lion					1,000								
Chainsaw Artwork					3,900								
Steel Storage container 8 x 20 ft					3,025								
Conservation Treatment of Lincoln Statue					4,995								
Kirtsis K3 with 3rd base fence line and 3 gates					4,556								
Public Parking Lot improvements (\$75,000 NOT SCHEDULED)													

169,549

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
271-000-PARKS SDC IMPROVEMENT FUND**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
CHARGES FOR SERVICES							
185,958	210,757	156,000	4404111	IMPROVEMENT FEE-INSIDE	111,453	125,000	125,000
185,958	210,757	156,000		TOTAL CHARGES FOR SERVICES	111,453	125,000	125,000
INTER-GOVERNMENTAL							
1,404	0	0	4301900	ODOT REIMBURSEMENT	0	0	0
5,542	6,378	5,600	4302004	MTR. VEHICLE REV. ALLOCATION	6,475	6,500	6,500
6,946	6,378	5,600		TOTAL INTER-GOVERNMENTAL	6,475	6,500	6,500
MISCELLANEOUS REVENUE							
1,177	919	800	4601910	OTHER REVENUE	803	800	800
6,326	15,415	10,000	4610001	INTEREST ALLOCATED	17,346	18,000	18,000
7,503	16,333	10,800		TOTAL MISCELLANEOUS REVENUE	18,149	18,800	18,800
BEGINNING FUND BALANCE							
333,401	425,825	648,587	4890010	BEGINNING BALANCE	659,294	395,371	395,371
333,401	425,825	648,587		TOTAL BEGINNING FUND BALANCE	659,294	395,371	395,371
533,807	659,294	820,987		TOTAL RESOURCES	795,371	545,671	545,671
CAPITAL OUTLAY							
0	0	400,000	6330401	TAFT SPORTS PARK	400,000	0	0
32,607	0	0	6340205	HEAD TO BAY TRAIL	0	0	0
75,375	0	0	6340401	LAND PURCHASED	0	0	0
0	0	420,987	6370400	RESERVE-FUTURE YEARS	0	545,671	545,671
107,983	0	820,987		TOTAL CAPITAL OUTLAY	400,000	545,671	545,671
107,983	0	820,987		TOTAL EXPENDITURES	400,000	545,671	545,671
CONTINGENCY/FUND BALANCE							
425,825	659,294	0	6800502	UNAPPROPRIATED FUND BALANCE	395,371	0	0
425,825	659,294	0		TOTAL CONTINGENCY/FUND BALANCE	395,371	0	0
425,825	659,294	0		TOTAL ENDING FUND BALANCE	395,371	0	0
92,424	233,469	-648,587		<i>Excess of Resources over Expenditures</i>	-263,923	-395,371	-395,371

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
270-000-PARKS CAPITAL FUND**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
MISCELLANEOUS REVENUE							
9,084	13,527	10,000	4610001	INTEREST ALLOCATED	15,006	15,000	15,000
9,084	13,527	10,000		TOTAL MISCELLANEOUS REVENUE	15,006	15,000	15,000
TRANSFERS IN							
0	0	0	4702111	TRANSFER FROM GENERAL FUND	0	0	0
0	0	0		TOTAL TRANSFERS IN	0	0	0
BEGINNING FUND BALANCE							
517,570	526,655	536,355	4890010	BEGINNING BALANCE	540,182	555,188	555,188
517,570	526,655	536,355		TOTAL BEGINNING FUND BALANCE	540,182	555,188	555,188
526,655	540,182	546,355		TOTAL RESOURCES	555,188	570,188	570,188
CAPITAL OUTLAY							
0	0	546,355	6370400	RESERVE-FUTURE YEARS	0	570,188	570,188
0	0	546,355		TOTAL CAPITAL OUTLAY	0	570,188	570,188
0	0	546,355		TOTAL EXPENDITURES	0	570,188	570,188
CONTINGENCY/FUND BALANCE							
526,655	540,182	0	6800502	UNAPPROPRIATED FUND BALANCE	555,188	0	0
526,655	540,182	0		TOTAL CONTINGENCY/FUND BALANCE	555,188	0	0
526,655	540,182	0		TOTAL ENDING FUND BALANCE	555,188	0	0
9,084	13,527	-536,355		<i>Excess of Resources over Expenditures</i>	15,006	-555,188	-555,188

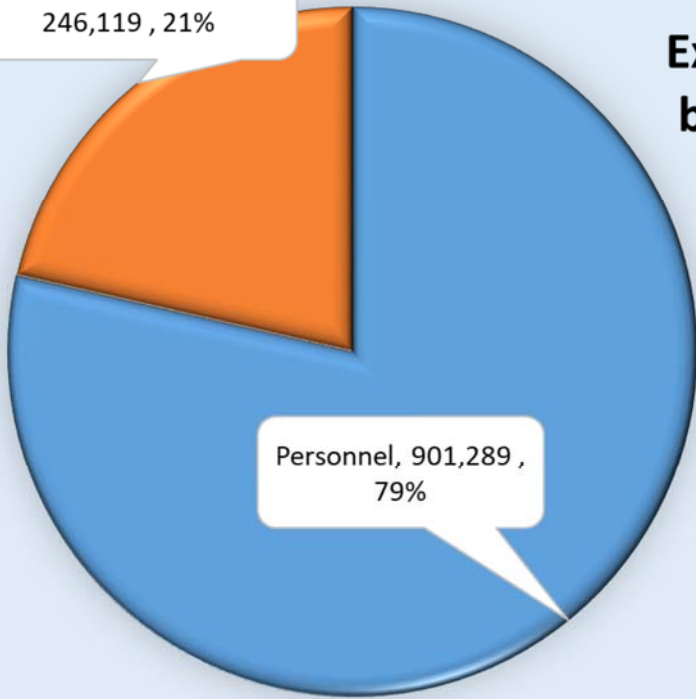
**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
262-000-VILLAGES CASCADE HEAD**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
MISCELLANEOUS REVENUE							
1,831	3,136	2,200	4610001	INTEREST ALLOCATED	3,213	3,300	3,300
4,345	0	0	4690010	INSURANCE CLAIMS/REFUNDS	0	0	0
6,176	3,136	2,200		TOTAL MISCELLANEOUS REVENUE	3,213	3,300	3,300
TRANSFERS IN							
15,400	15,400	0	4702111	TRANSFER FROM GENERAL FUND	0	0	0
15,400	15,400	0		TOTAL TRANSFERS IN	0	0	0
BEGINNING FUND BALANCE							
95,672	114,974	128,548	4890010	BEGINNING BALANCE	131,121	132,193	132,193
95,672	114,974	128,548		TOTAL BEGINNING FUND BALANCE	131,121	132,193	132,193
117,248	133,511	130,748		TOTAL RESOURCES	134,334	135,493	135,493
MATERIALS & SERVICES							
2,173	1,506	30,000	6201119	MISC. CONTRACTED SERVICES	0	30,000	30,000
50	884	150	6203090	PROPERTY TAX EXPENSE	867	950	950
50	0	50	6206005	MEMBERSHIP AND DUES	50	50	50
0	0	0	6209010	INSURANCE AND BONDS	1,224	1,350	1,350
0	0	4,000	6210010	SYSTEM MAINTENANCE	0	4,000	4,000
0	0	4,000	6229001	OTHER SUPPLIES	0	4,000	4,000
2,273	2,390	38,200		TOTAL MATERIALS & SERVICES	2,141	40,350	40,350
CAPITAL OUTLAY							
0	0	92,548	6370400	RESERVE-FUTURE YEARS	0	95,143	95,143
0	0	92,548		TOTAL CAPITAL OUTLAY	0	95,143	95,143
2,273	2,390	130,748		TOTAL EXPENDITURES	2,141	135,493	135,493
CONTINGENCY/FUND BALANCE							
114,974	131,121	0	6800502	UNAPPROPRIATED FUND BALANCE	132,193	0	0
114,974	131,121	0		TOTAL CONTINGENCY/FUND BALANCE	132,193	0	0
114,974	131,121	0		TOTAL ENDING FUND BALANCE	132,193	0	0

Library Expenditures by Category

Materials & Services,
246,119 , 21%



Personnel, 901,289 ,
79%

Library at a Glance

Personnel = \$901,289, 79%

Materials & Services = \$246,119, 21%

Capital Outlay = 0%

Total Library Budget = \$1,147,408

- PERS Match = \$83,286

Items of Note:

- Budget increase = \$128,055, 13%
- Amount of increase due to PERS Match = \$83,286. Percent of increase due to PERS Match = 65%.
- The Library recently introduced wi-fi hotspots, Hispanic outreach, and little libraries.
- The Library continues to offer Summer Reading Clubs (June-August), the Dark and Stormy Night Author Series (October), Dia de Muertos Mexican Holiday celebration (November), Winter Solstice celebration (December), the Oregon Legacy Literary Author Series (February), Lincoln City Reads (Spring), Coastal Encounters presentations (May), Tech Tuesdays (Weekly), Adult Science Night (Quarterly), Book Club (Monthly) and a variety of children and youth services.

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-035-LIBRARY**

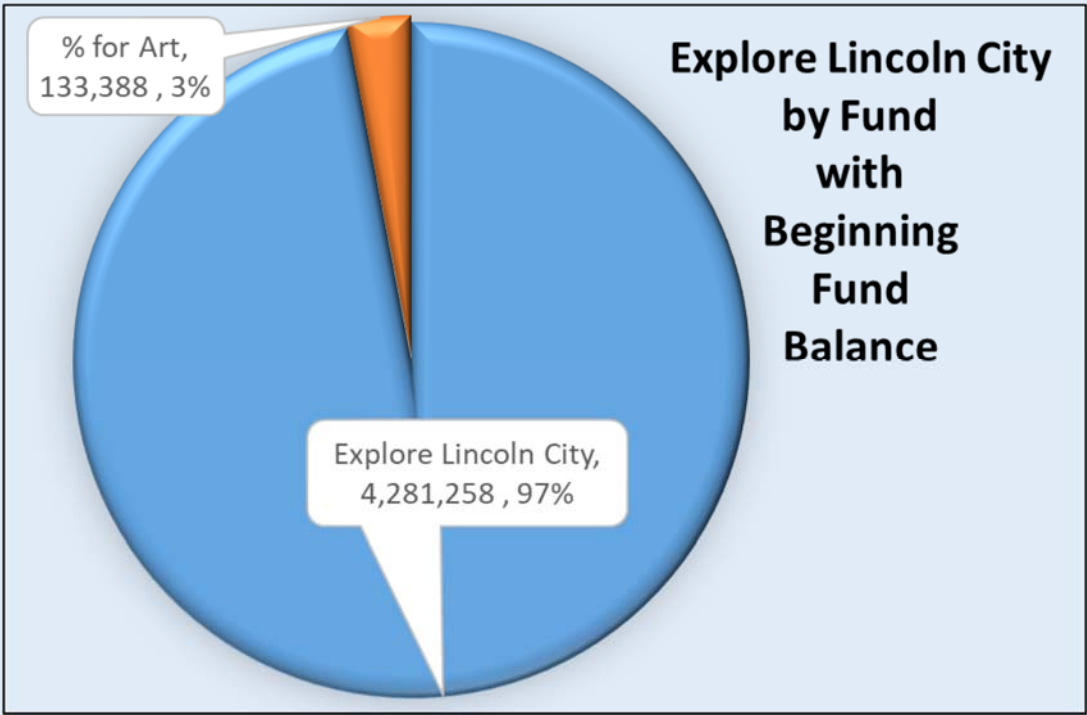
Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
LIBRARY							
PERSONAL SERVICES							
331,146	353,939	411,920	6101100 SALARIES	418,254	436,402	436,402	436,402
136,046	141,282	93,158	6102001 PART TIME & SEASONAL SALARIES	100,851	106,883	106,883	106,883
2,985	3,870	3,279	6103012 OVERTIME, CITY EMPLOYEES	6,069	4,442	4,442	4,442
35,109	37,046	38,889	6105011 FICA/MEDICARE	39,365	41,901	41,901	41,901
2,818	1,232	1,083	6105012 WORKERS' COMP	1,058	1,023	1,023	1,023
94,827	100,736	125,007	6106011 MEDICAL & DENTAL INSURANCE	109,345	115,470	115,470	115,470
582	540	500	6106012 LIFE INSURANCE	498	500	500	500
1,930	1,945	1,758	6106013 LONG-TERM DISABILITY INS.	1,866	1,814	1,814	1,814
75,236	79,145	124,758	6106014 RETIREMENT	132,135	192,854	192,854	192,854
680,677	719,735	800,352	TOTAL PERSONAL SERVICES	809,441	901,289	901,289	901,289
MATERIALS & SERVICES							
83,208	85,133	75,600	6201101 LIBRARY BOOKS	73,742	75,600	75,600	75,600
39,140	37,335	46,717	6201119 MISC. CONTRACTED SERVICES	41,717	43,045	43,045	43,045
457	991	1,221	6201153 GEOGRAPHICAL INFO SYS SUPPORT	1,238	1,353	1,353	1,353
487	377	500	6201201 REFERENCE BOOKS	200	500	500	500
6,014	9,282	12,200	6201205 E-BOOKS/DATABASES	7,000	11,200	11,200	11,200
2,485	777	786	6202101 COMPUTER SOFTWARE, UPGRADES,	786	0	0	0
7,921	658	8,975	6202102 COMPUTER SOFTWARE	8,975	9,761	9,761	9,761
27,429	50,072	53,978	6202110 INFORMATION TECHNOLOGY SUPP	53,978	56,138	56,138	56,138
174	179	300	6203020 TELEPHONE	300	200	200	200
2,937	1,440	750	6203021 TELECOMMUNICATIONS	420	500	500	500
1,000	1,071	2,000	6203022 LIBRARY OPERATIONAL GRANTS	2,000	2,000	2,000	2,000
8,173	13,941	8,400	6206002 TRAINING	7,258	11,200	11,200	11,200
21	0	0	6206003 MEETINGS	22	0	0	0
1,296	1,194	0	6206004 RECRUITMENT AND TESTING	0	0	0	0
1,223	1,232	1,645	6206005 MEMBERSHIP AND DUES	1,600	1,845	1,845	1,845
5,974	4,223	4,500	6206006 BOOKS AND PERIODICALS	5,496	4,500	4,500	4,500
0	250	0	6206007 SAFETY	0	0	0	0
0	26	550	6209001 POSTAGE, SHIPPING, METER LEASE	550	600	600	600

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-035-LIBRARY**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
325	2,677	2,200	6209090 OTHER SERVICES	2,200	2,200	2,200	2,200
0	0	0	6210001 BUILDING MAINTENANCE	0	0	0	0
966	742	960	6221001 GASOLINE, FUEL, OILS	960	0	0	0
1,940	2,840	2,912	6221013 VEHICLE REPAIR & OPERATION	2,242	2,401	2,401	2,401
29,228	34,523	19,500	6229001 OTHER SUPPLIES	20,000	20,500	20,500	20,500
2,270	2,270	2,052	6260001 EMPLOYEE WELLNESS	2,052	2,576	2,576	2,576
222,667	251,234	245,746	TOTAL MATERIALS & SERVICES	232,736	246,119	246,119	246,119
CAPITAL OUTLAY							
21,704	0	0	6320001 OFFICE EQUIPMENT	0	0	0	0
3,516	0	0	6330201 BUILDING IMPROVEMENTS	0	0	0	0
25,220	0	0	TOTAL CAPITAL OUTLAY	0	0	0	0
928,564	970,969	1,046,098	TOTAL EXPENDITURES	1,042,177	1,147,408	1,147,408	1,147,408



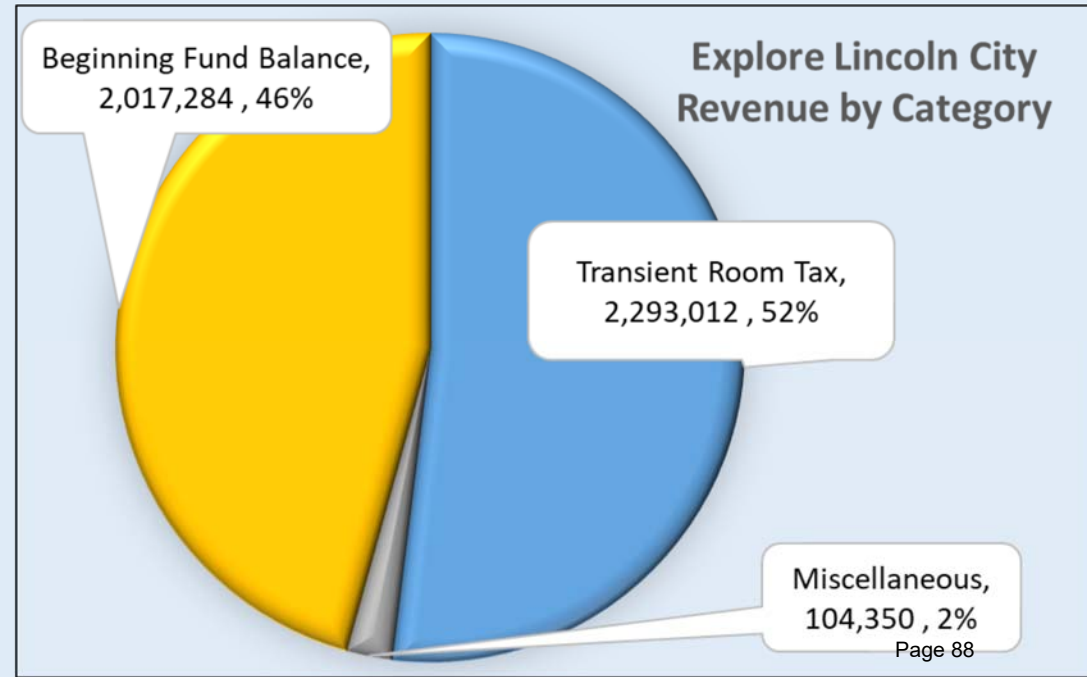
Explore Lincoln City at a Glance

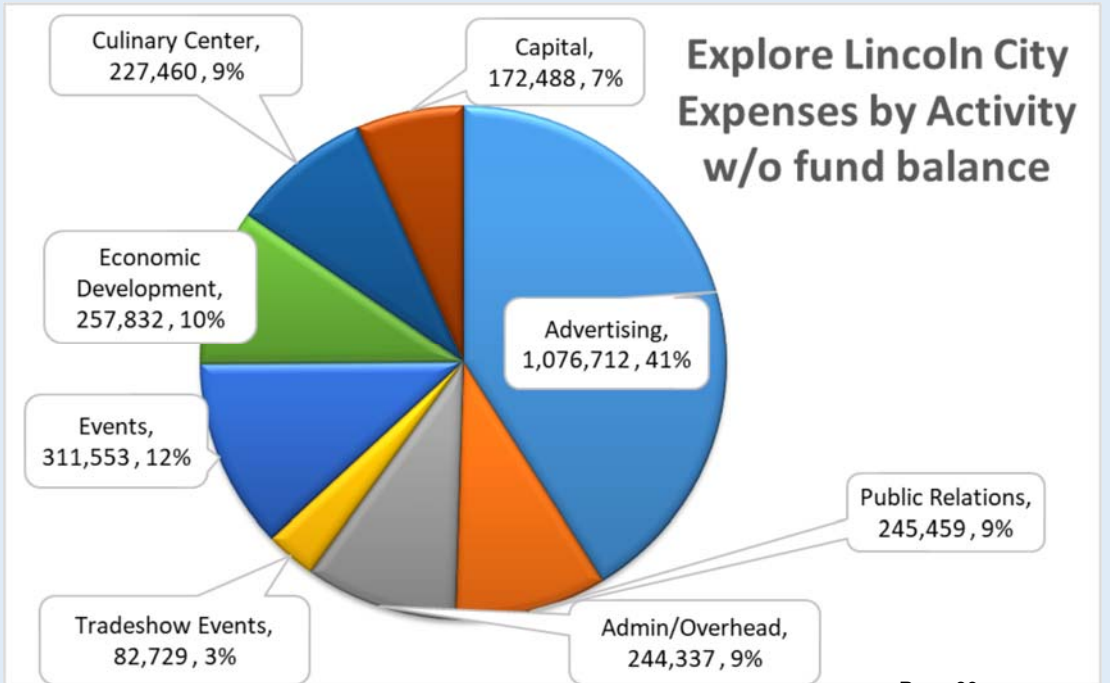
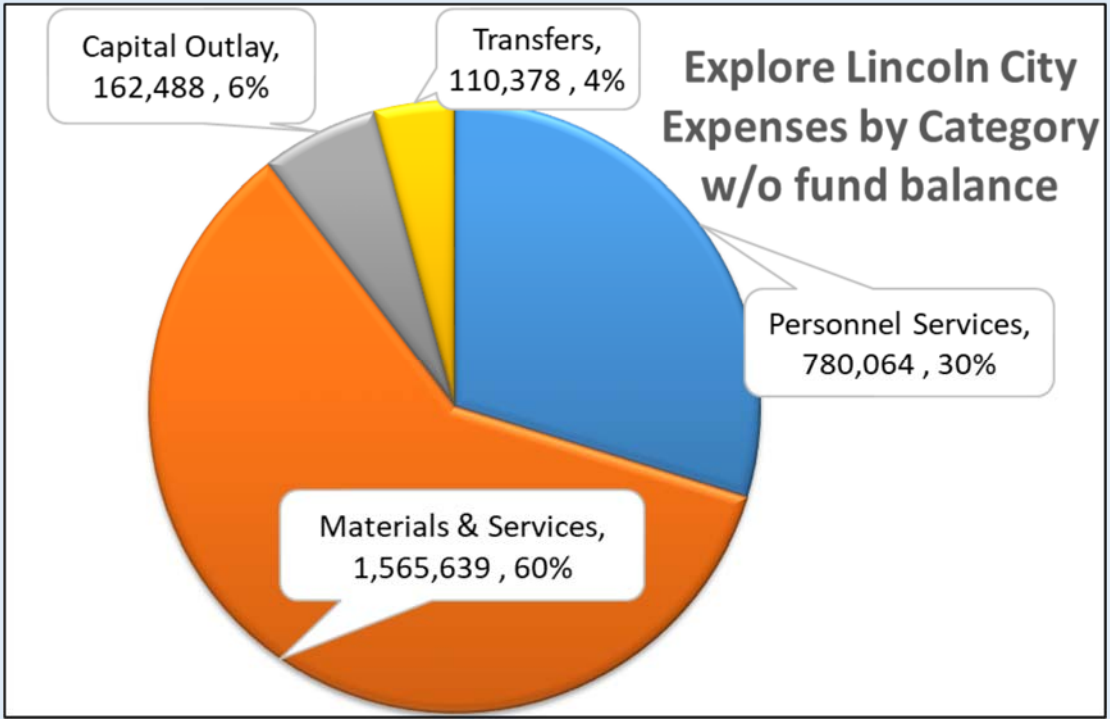
The Explore Lincoln Department oversees the Explore Lincoln City and the Percentage for Arts Fund.

The largest revenue source is transient room tax which accounts for 96% of the annual revenue received.

The transient room tax revenue is an elastic revenue and therefore subject to changes in the economy. The length of the COVID-19 emergency and the time it will take for the lodging industry to recover may have a significant affect on the revenue estimates.

The Explore Lincoln City fund balance = \$1,902,096. The City has allowed this fund balance to accumulate in order to build a visitor center without debt.





Explore Lincoln City (ELC) at a Glance

ELC uses radio, television, magazines, billboards, train wraps and social media to advertise. ELC hired a placement company in FY2020 to expand its reach in advertising.

Economic development includes \$150,000 in tourism grants. Applicants are required to use the grants for advertisement.

Events include the summer and fall kite festival, the fourth of July celebration, and the glass gloat gala. The City introduced the “Deck the Dock” in FY2020.

The Culinary Center will continue production of Beachside Bites.

ELC continues to use the Jack Rabbit software to users of the ELC webpage can go directly to the lodging booking sites.

% of Art includes \$123,388 for an art feature at the Culture Center property.

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
822-000-EXPLORE LINCOLN CITY**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
TAXES							
2,161,296	2,217,963	2,265,740	4105010	TRANSIENT ROOM TAX	1,723,666	2,293,012	2,293,012
13,958	13,997	0	4105030	TRANSIENT ROOM TAX - 08BM	0	0	0
2,175,254	2,231,960	2,265,740		TOTAL TAXES	1,723,666	2,293,012	2,293,012
INTER-GOVERNMENTAL							
10,000	5,000	0	4302080	OTHER STATE ALLOCATION	0	0	0
10,000	5,000	0		TOTAL INTER-GOVERNMENTAL	0	0	0
MISCELLANEOUS REVENUE							
0	0	0	4601012	GLASS FLOAT FINDERS KEEPERS	145	0	0
47,116	51,666	50,000	4601161	CULINARY CENTER	30,552	40,000	40,000
362	2,668	0	4601910	OTHER REVENUE	1,600	750	750
33,050	51,963	37,600	4610001	INTEREST ALLOCATED	52,942	45,000	45,000
742	397	300	4690006	SPECIAL EVENTS REVENUE	500	400	400
81,270	106,694	87,900		TOTAL MISCELLANEOUS REVENUE	85,739	86,150	86,150
TRANSFERS IN							
0	0	200,000	4702111	TRANSFER FROM GENERAL FUND	0	0	0
0	0	200,000		TOTAL TRANSFERS IN	0	0	0
BEGINNING FUND BALANCE							
1,702,818	2,057,024	2,168,745	4890010	BEGINNING BALANCE	2,355,326	1,902,096	1,902,096
1,702,818	2,057,024	2,168,745		TOTAL BEGINNING FUND BALANCE	2,355,326	1,902,096	1,902,096
3,969,342	4,400,678	4,722,385		TOTAL RESOURCES	4,164,731	4,281,258	4,281,258
PERSONAL SERVICES							
372,781	407,677	426,377	6101100	SALARIES	400,566	432,372	432,372
14,639	18,074	17,806	6102001	PART TIME & SEASONAL SALARIES	17,608	17,483	17,483
323	311	0	6103012	OVERTIME, CITY EMPLOYEES	215	0	0
28,867	31,647	33,980	6105011	FICA/MEDICARE	31,360	34,414	34,414
5,489	5,841	5,961	6105012	WORKERS' COMP	6,053	6,583	6,583
0	0	0	6105013	UNEMPLOYMENT REIMBURSEMENT	5,540	0	0
85,214	90,334	111,982	6106011	MEDICAL & DENTAL INSURANCE	103,921	133,420	133,420

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
822-000-EXPLORE LINCOLN CITY**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
397	456	400	6106012 LIFE INSURANCE	358	400	400	400
1,607	1,641	1,590	6106013 LONG-TERM DISABILITY INS.	1,306	1,543	1,543	1,543
54,828	60,645	106,799	6106014 RETIREMENT	96,038	153,850	153,850	153,850
564,145	616,626	704,895	TOTAL PERSONAL SERVICES	662,965	780,065	780,065	780,065
			MATERIALS & SERVICES				
206,530	322,794	465,324	6201119 MISC. CONTRACTED SERVICES	461,400	548,500	548,500	548,500
79,727	87,476	90,100	6201120 CONTRACTED SERVICES - EVENTS	97,415	134,800	134,800	134,800
457	1,980	2,443	6201153 GEOGRAPHICAL INFO SYS SUPPORT	2,476	2,706	2,706	2,706
35,618	41,713	50,000	6201161 CULINARY CENTER SUPPLIES	37,200	47,000	47,000	47,000
8,800	0	0	6202101 COMPUTER SOFTWARE, UPGRADES,	0	0	0	0
27,067	22,103	19,250	6202102 COMPUTER SOFTWARE	19,866	10,680	10,680	10,680
27,429	32,547	35,086	6202110 INFORMATION TECHNOLOGY SUPP	35,086	36,490	36,490	36,490
632	639	700	6203020 TELEPHONE	700	700	700	700
137,429	142,546	200,000	6203022 MARKETING/GRANT FUNDS	166,413	150,000	150,000	150,000
13,260	0	835,000	6203023 FOR PROFIT MARKETING FUND	0	0	0	0
1,759	1,460	2,000	6204002 MACHINE LEASE	2,000	2,000	2,000	2,000
481,925	397,128	419,500	6205002 ADVERTISING & PROMOTION	410,000	410,000	410,000	410,000
16,272	19,824	32,500	6205003 PRINTING	17,543	31,700	31,700	31,700
441	1,917	3,000	6206001 GAS, MILEAGE REIMBURSEMENT	3,000	3,000	3,000	3,000
941	2,191	23,200	6206002 TRAINING	21,500	26,400	26,400	26,400
20,063	17,344	2,700	6206003 MEETINGS	3,700	3,500	3,500	3,500
408	1,206	1,600	6206004 RECRUITMENT AND TESTING	1,600	500	500	500
7,683	9,556	7,540	6206005 MEMBERSHIP AND DUES	7,750	12,000	12,000	12,000
662	688	600	6206006 BOOKS AND PERIODICALS	600	600	600	600
240	0	0	6206007 SAFETY	0	0	0	0
5,362	6,046	6,000	6209001 POSTAGE, SHIPPING, METER LEASE	8,902	8,000	8,000	8,000
4,287	4,383	5,150	6209010 INSURANCE AND BONDS	4,999	5,350	5,350	5,350
25,762	2,200	0	6210001 BUILDING MAINTENANCE	0	0	0	0
101	0	0	6220001 STATIONERY SUPPLIES	0	0	0	0
205	2,022	1,332	6221013 VEHICLE REPAIR & OPERATION	1,575	1,686	1,686	1,686
12,281	7,387	15,000	6229001 OTHER SUPPLIES	14,000	14,000	14,000	14,000

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
822-000-EXPLORE LINCOLN CITY**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21	
76,771	85,463	102,000	6229004	PROMOTIONAL SUPPLIES	101,993	104,000	104,000	104,000
1,821	1,685	1,915	6260001	EMPLOYEE WELLNESS	1,915	2,027	2,027	2,027
1,193,933	1,212,297	2,321,940		TOTAL MATERIALS & SERVICES	1,421,633	1,555,639	1,555,639	1,555,639
CAPITAL OUTLAY								
0	4,936	0	6310101	OTHER VEHICLES	0	0	0	0
5,715	96,000	0	6320201	OTHER EQUIPMENT (CAPITAL)	0	3,100	3,100	3,100
44,968	9,729	70,000	6330201	BUILDING IMPROVEMENTS	70,000	0	0	0
0	0	425,000	6340209	OTHER CONSTRUCTION	0	36,000	36,000	36,000
50,683	110,665	495,000		TOTAL CAPITAL OUTLAY	70,000	39,100	39,100	39,100
TRANSFERS								
36,600	37,698	38,829	6601111	TRANSFER TO GENERAL FUND	38,829	39,994	39,994	39,994
36,957	38,066	39,208	6601120	TRANSFER TO LINCOLN SQ CENTER	39,208	40,384	40,384	40,384
30,000	30,000	30,000	6601265	TRANSFER TO PARKS OPER FUND	30,000	30,000	30,000	30,000
103,557	105,764	108,037		TOTAL TRANSFERS	108,037	110,378	110,378	110,378
1,912,318	2,045,351	3,629,872		TOTAL EXPENDITURES	2,262,635	2,485,182	2,485,182	2,485,182
CONTINGENCY/FUND BALANCE								
0	0	1,092,513	6780001	CONTINGENCIES	0	1,796,076	1,796,076	1,796,076
2,057,024	2,355,326	0	6800502	UNAPPROPRIATED FUND BALANCE	1,902,096	0	0	0
2,057,024	2,355,326	1,092,513		TOTAL CONTINGENCY/FUND BALANCE	1,902,096	1,796,076	1,796,076	1,796,076
2,057,024	2,355,326	1,092,513		TOTAL ENDING FUND BALANCE	1,902,096	1,796,076	1,796,076	1,796,076
354,206	298,302	-1,076,232		<i>Excess of Resources over Expenditures</i>	-453,230	-106,020	-106,020	-106,020

City of Lincoln City
 Explore Lincoln City Financial Plan
 FY2020-21 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed	Estimated			Projected				
	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	
REVENUES														
TRANSIENT ROOM TAX	1,932,458	1,923,208	2,175,254	2,231,960	1,723,666	2,293,012	2,361,802	2,432,656	2,505,636	2,580,805	2,658,229	2,737,976	2,820,116	3.0%
CULINARY CENTER	84,919	61,970	47,116	51,666	30,552	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	0.0%
INTERGOVERNMENTAL	0	0	10,000	5,000	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS REVENUE	41,297	43,027	34,154	55,028	55,187	46,150	47,535	48,961	50,429	51,942	53,500	55,106	56,759	3.0%
TOTAL REVENUE	2,058,674	2,028,204	2,266,523	2,343,653	1,809,405	2,379,162	2,449,337	2,521,617	2,596,065	2,672,747	2,751,730	2,833,082	2,916,874	
	7.4%	5.8%	10.1%	15.6%	-22.8%	31.5%	2.9%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
EXPENDITURES														
SALARIES	411,506	376,613	387,742	426,062	418,389	449,855	467,849	486,563	591,026	614,667	639,253	664,824	691,416	4.0%
BENEFITS	189,073	176,232	176,403	190,563	224,083	263,767	282,231	301,987	383,126	409,945	438,641	469,346	502,200	7.0%
PERS Match					20,493	66,443								
OPERATIONS	768,773	1,213,798	1,193,933	1,212,297	1,421,633	1,555,639	1,608,499	1,683,713	1,706,213	1,757,399	1,810,121	1,864,425	1,920,358	3.0%
TRANSFER - GENERAL FUND	34,505	35,540	36,600	37,698	38,829	39,994	41,194	42,429	43,702	45,013	46,364	47,755	49,187	3.0%
TRANSFER - LINCOLN SQUARE	31,997	35,197	36,957	38,066	39,208	40,384	41,596	42,844	44,129	45,453	46,816	48,221	49,668	3.0%
TRANSFER - PARKS/OPEN SPA	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	0.0%
OPERATING EXPENDITURES	1,465,855	1,867,380	1,861,635	1,934,687	2,192,635	2,446,082	2,471,368	2,587,536	2,798,196	2,902,477	3,011,196	3,124,570	3,242,829	
<i>Operating percent change</i>	-4.7%	27.4%	-0.3%	3.9%	13.3%	11.6%	1.0%	4.7%	8.1%	3.7%	3.7%	3.8%	3.8%	
CAPITAL	14,240	5,297	50,683	110,665	70,000	39,100	425,000	450,000	550,000	0	0	0	0	
CHANGE TO FUND BALANCE	578,579	155,527	354,206	298,302	-453,230	-106,020	-447,031	-515,919	-752,130	-229,730	-259,466	-291,488	-325,955	
BEGINNING BALANCE	968,712	1,547,292	1,702,819	2,057,024	2,355,326	1,902,096	1,796,076	1,349,045	833,126	80,995	-148,735	-408,201	-699,689	
ENDING FUND BALANCE	1,547,292	1,702,819	2,057,024	2,355,326	1,902,096	1,796,076	1,349,045	833,126	80,995	-148,735	-408,201	-699,689	-1,025,644	

Note: Fund Balance includes approximately \$560K of receivable. TRT revenues are received quarterly.

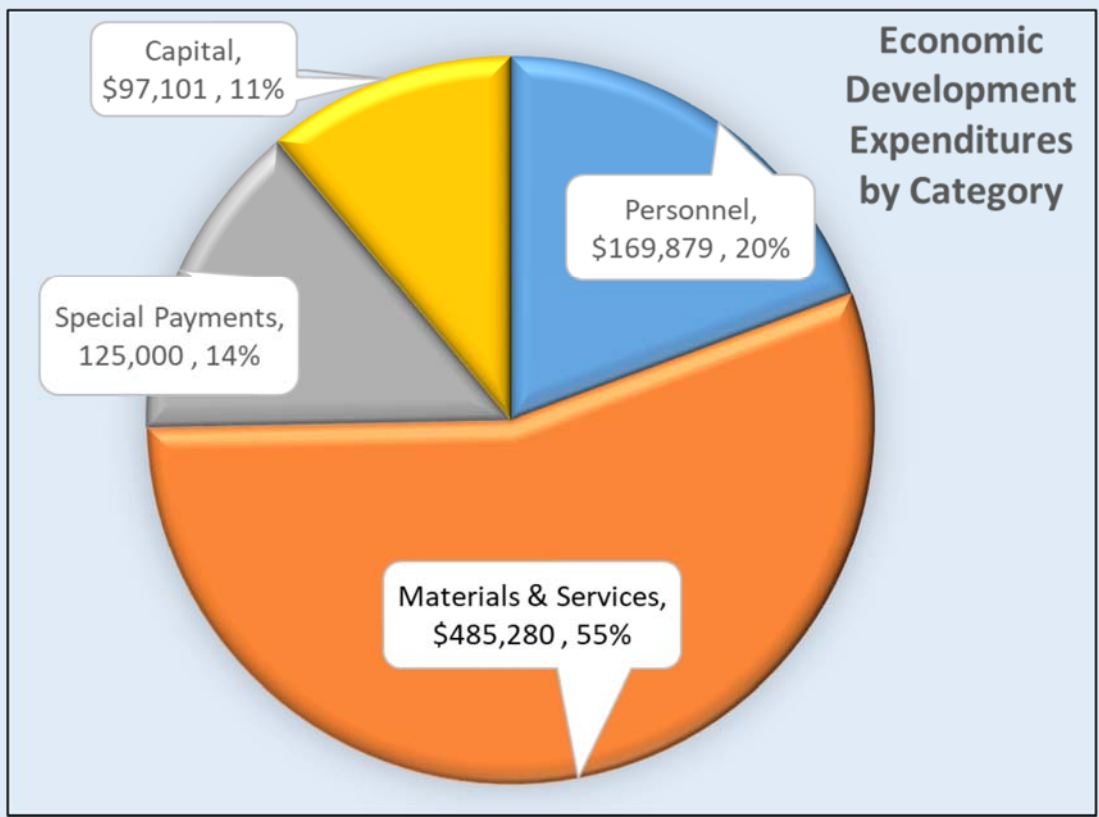
CAPITAL PLAN

New Visitor Center							300,000	450,000	450,000					
Repair culinary center floor						36,000								
Beach Wheelchair Locker						3,100								
Explore Lincoln City Website									100,000					
Lobby Remodel					70,000									
New Attraction							125,000							
New 1.5 FTE in FY23-24														

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
193-000-% FOR ART**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
MISCELLANEOUS REVENUE							
1,069	2,926	1,700	4610001	INTEREST ALLOCATED	3,398	3,200	3,200
0	271	1,250	4699830	TRF FROM URBAN RENEWAL AGEN	0	0	0
1,069	3,198	2,950		TOTAL MISCELLANEOUS REVENUE	3,398	3,200	3,200
TRANSFERS IN							
0	2,319	9,000	4701220	TRANSFER FROM STREET FUND	6,000	5,000	5,000
1,424	2,551	12,000	4701770	TRANSFER FROM WATER FUND	4,000	5,000	5,000
10,673	2,574	5,000	4701780	TRANSFER FROM SEWER FUND	0	5,000	5,000
50,000	10,000	0	4702111	TRANSFER FROM GENERAL FUND	0	0	0
0	2,622	0	4702261	TRANSFER FROM FACILITIES CAP	0	0	0
505	0	0	4702780	TRANSFER FROM PARKS MAINT FU	0	0	0
62,603	20,066	26,000		TOTAL TRANSFERS IN	10,000	15,000	15,000
BEGINNING FUND BALANCE							
54,854	105,526	134,912	4890010	BEGINNING BALANCE	128,790	115,188	115,188
54,854	105,526	134,912		TOTAL BEGINNING FUND BALANCE	128,790	115,188	115,188
118,526	128,790	163,862		TOTAL RESOURCES	142,188	133,388	133,388
MATERIALS & SERVICES							
13,000	0	10,000	6201119	MISC. CONTRACTED SERVICES	2,000	10,000	10,000
13,000	0	10,000		TOTAL MATERIALS & SERVICES	2,000	10,000	10,000
CAPITAL OUTLAY							
0	0	153,862	6301101	ART PURCHASES	25,000	123,388	123,388
0	0	153,862		TOTAL CAPITAL OUTLAY	25,000	123,388	123,388
13,000	0	163,862		TOTAL EXPENDITURES	27,000	133,388	133,388
CONTINGENCY/FUND BALANCE							
105,526	128,790	0	6800502	UNAPPROPRIATED FUND BALANCE	115,188	0	0
105,526	128,790	0		TOTAL CONTINGENCY/FUND BALANCE	115,188	0	0
105,526	128,790	0		TOTAL ENDING FUND BALANCE	115,188	0	0
50,672	23,263	-134,912		<i>Excess of Resources over Expenditures</i>	-13,602	-115,188	-115,188



Economic Development at a Glance

Personnel = \$169,879, 20%

Materials & Services = \$585,280, 55%

Special Payments = \$125,000, 14%

Capital Outlay = \$97,101, 11%

Total Economic Development Budget = \$877,271

- PERS Match = \$16,111

Items of Note:

- Economic Development consists of Economic Development and Workforce Housing
- Glass studio includes \$75,000 for brick wall restoration at the glass studio
- Cultural Center includes \$50,000 for window replacement and \$10,000 for door replacement in the auditorium.
- Economic Development includes \$110,000 for business incentives—funding the City’s economic development tool box.
- Special payments in Workforce Housing fund includes \$50,000 to assist Proud Ground in workforce housing development and \$75,000 predevelopment assistance for Habitat Humanity.

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-045-ECONOMIC DEVELOPMENT**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
ECONOMIC DEVELOPMENT							
PERSONAL SERVICES							
43,386	47,255	74,350	6101100 SALARIES	74,392	79,902	79,902	79,902
11,455	12,551	19,771	6102001 PART TIME & SEASONAL SALARIES	19,743	20,495	20,495	20,495
4,076	4,252	7,200	6105011 FICA/MEDICARE	7,078	7,680	7,680	7,680
801	1,677	2,690	6105012 WORKERS' COMP	2,407	3,212	3,212	3,212
10,558	11,437	20,086	6106011 MEDICAL & DENTAL INSURANCE	19,779	20,866	20,866	20,866
53	50	75	6106012 LIFE INSURANCE	73	75	75	75
213	185	337	6106013 LONG-TERM DISABILITY INS.	271	344	344	344
9,393	9,739	23,206	6106014 RETIREMENT	23,708	37,304	37,304	37,304
79,936	87,146	147,715	TOTAL PERSONAL SERVICES	147,451	169,878	169,878	169,878
MATERIALS & SERVICES							
6,651	85,207	119,500	6201119 MISC. CONTRACTED SERVICES	119,500	133,000	133,000	133,000
0	0	1,000	6201152 LEGAL SERVICES	1,000	1,000	1,000	1,000
909	1,980	4,886	6201153 GEOGRAPHICAL INFO SYS SUPPORT	4,952	5,411	5,411	5,411
3,519	15,281	64,764	6201160 GLASS STUDIO	60,000	89,858	89,858	89,858
0	240,192	115,000	6201170 CULTURAL CENTER	115,000	90,000	90,000	90,000
0	0	5,000	6202001 FILING AND RECORDING FEES	5,000	0	0	0
4,409	7,511	8,097	6202110 INFORMATION TECHNOLOGY SUPP	8,097	8,421	8,421	8,421
0	0	250	6205001 LEGAL NOTICES	250	250	250	250
0	0	850	6205003 PRINTING	850	850	850	850
2,061	1,902	6,000	6206002 TRAINING	3,075	6,000	6,000	6,000
1,315	539	1,000	6206003 MEETINGS	1,000	1,000	1,000	1,000
0	0	0	6206005 MEMBERSHIP AND DUES	200	0	0	0
0	0	2,500	6209001 POSTAGE, SHIPPING, METER LEASE	2,500	2,500	2,500	2,500
3,132	3,476	6,130	6209010 INSURANCE AND BONDS	4,947	5,580	5,580	5,580
0	0	1,500	6211020 MAINTENANCE/LEASE-OFFICE EQUI	1,500	1,500	1,500	1,500
5	307	500	6229001 OTHER SUPPLIES	500	500	500	500
0	0	724	6260001 EMPLOYEE WELLNESS	395	240	240	240
0	50,000	150,000	6270150 ECONOMIC DEVELOPMENT PROGR	150,000	110,000	110,000	110,000
22,000	406,395	487,701	TOTAL MATERIALS & SERVICES	478,766	456,110	456,110	456,110

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-045-ECONOMIC DEVELOPMENT**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
CAPITAL OUTLAY							
13,762	0	0	6330201	BUILDING IMPROVEMENTS	0	0	0
10,000	9,675	10,000	6340237	CULTURAL CENTER	10,000	10,000	10,000
23,762	9,675	10,000	TOTAL CAPITAL OUTLAY		10,000	10,000	10,000
125,698	503,215	645,416	TOTAL EXPENDITURES		636,217	635,988	635,988

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
631-000-WORKFORCE HOUSING**

Thursday, June 18, 2020

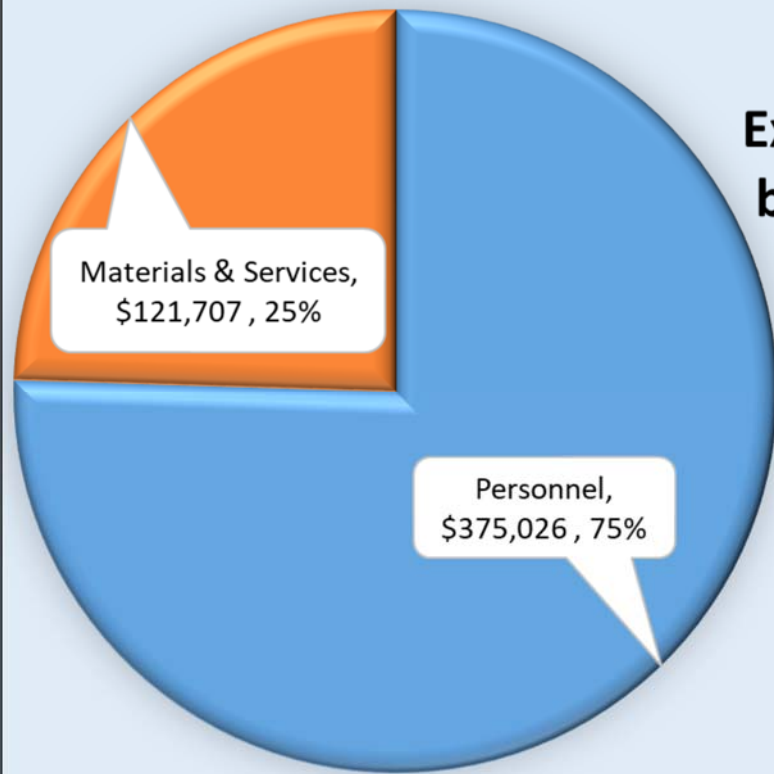
ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
MISCELLANEOUS REVENUE							
17,484	18,748	15,000	4601051	LEASE INCOME	5,250	15,000	15,000
2,577	3,510	2,700	4610001	INTEREST ALLOCATED	5,182	5,250	5,250
20,061	22,258	17,700		TOTAL MISCELLANEOUS REVENUE	10,432	20,250	20,250
TRANSFERS IN							
0	0	100,000	4701111	TRANSFER FROM GENERAL FUND	100,000	0	0
0	0	100,000		TOTAL TRANSFERS IN	100,000	0	0
BEGINNING FUND BALANCE							
149,685	140,668	123,185	4890010	BEGINNING BALANCE	142,681	221,021	221,021
149,685	140,668	123,185		TOTAL BEGINNING FUND BALANCE	142,681	221,021	221,021
169,746	162,927	240,885		TOTAL RESOURCES	253,113	241,271	241,271
MATERIALS & SERVICES							
5,550	0	10,000	6201119	MISC. CONTRACTED SERVICES	10,000	10,000	10,000
0	0	0	6202001	FILING AND RECORDING FEES	500	0	0
396	642	600	6203001	ELECTRIC POWER	1,580	1,580	1,580
0	0	0	6203010	NATURAL GAS	0	0	0
2,474	2,608	6,500	6203090	PROPERTY TAX EXPENSE	2,565	2,800	2,800
0	0	500	6206002	TRAINING	500	500	500
0	0	500	6206003	MEETINGS	500	500	500
15,000	2,739	2,739	6206005	MEMBERSHIP AND DUES	2,739	0	0
588	658	770	6209010	INSURANCE AND BONDS	708	790	790
5,070	13,598	10,000	6210001	BUILDING MAINTENANCE	13,000	13,000	13,000
0	0	0	6229001	OTHER SUPPLIES	0	0	0
29,078	20,245	31,609		TOTAL MATERIALS & SERVICES	32,092	29,170	29,170
CAPITAL OUTLAY							
0	0	209,276	6370400	RESERVE-FUTURE YEARS	0	87,101	87,101
0	0	209,276		TOTAL CAPITAL OUTLAY	0	87,101	87,101

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
631-000-WORKFORCE HOUSING**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21	
SPECIAL PAYMENTS								
0	0	0	6570130	PUBLIC PRIVATE PARTNERSHIP	0	125,000	125,000	125,000
0	0	0		TOTAL SPECIAL PAYMENTS	0	125,000	125,000	125,000
29,078	20,245	240,885		TOTAL EXPENDITURES	32,092	241,271	241,271	241,271
CONTINGENCY/FUND BALANCE								
140,668	142,681	0	6800502	UNAPPROPRIATED FUND BALANCE	221,021	0	0	0
140,668	142,681	0		TOTAL CONTINGENCY/FUND BALANCE	221,021	0	0	0
140,668	142,681	0		TOTAL ENDING FUND BALANCE	221,021	0	0	0
-9,016	2,013	-123,185		<i>Excess of Resources over Expenditures</i>	78,340	-221,021	-221,021	-221,021

Planning Expenditures by Category



Planning at a Glance

Total Personnel = \$375,026, 75%

Materials & Services = \$121,707, 25%

Capital Outlay = \$0, 0%

Total Planning Budget = \$496,733

- PERS Match = \$32,098

Items of Note:

- Budget decrease = \$44,499, 8%
- Personnel - There is a vacant Senior Planning position that will remain open until the COVID-19 emergency has passed.
- There is a \$60,000 decrease in contracted services. Future updates to plans will be done in house in as far as possible.

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-041-PLANNING**

Thursday, June 18, 2020

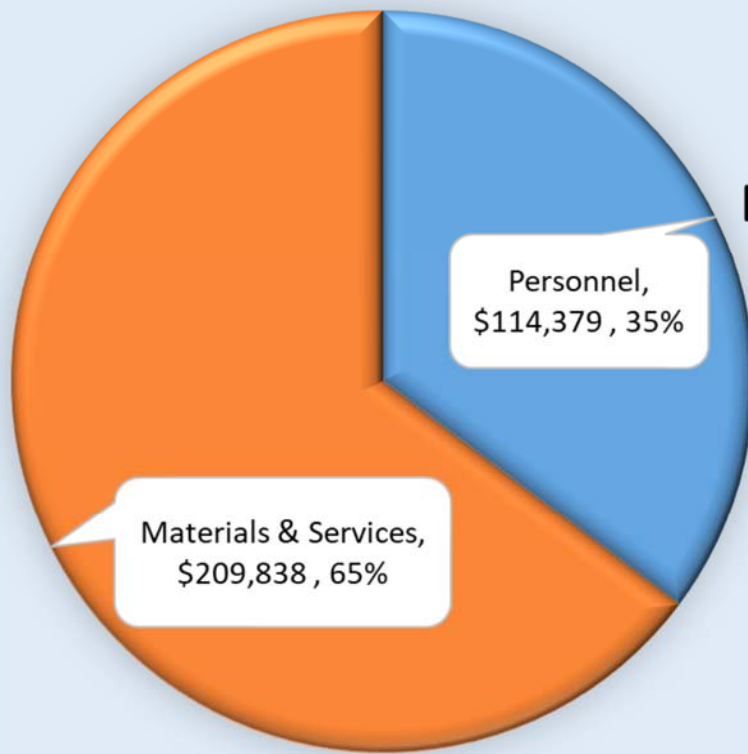
ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
PLANNING							
PERSONAL SERVICES							
249,109	261,755	242,792	6101100 SALARIES	195,093	214,938	214,938	214,938
0	0	0	6102001 PART TIME & SEASONAL SALARIES	0	0	0	0
3,536	2,726	2,101	6103012 OVERTIME, CITY EMPLOYEES	2,043	2,379	2,379	2,379
18,711	19,746	18,734	6105011 FICA/MEDICARE	14,841	16,625	16,625	16,625
2,359	2,215	522	6105012 WORKERS' COMP	1,138	406	406	406
56,224	58,673	56,209	6106011 MEDICAL & DENTAL INSURANCE	45,175	65,420	65,420	65,420
214	211	192	6106012 LIFE INSURANCE	163	192	192	192
1,006	903	877	6106013 LONG-TERM DISABILITY INS.	664	745	745	745
44,650	40,073	61,124	6106014 RETIREMENT	45,473	74,322	74,322	74,322
0	850	0	6108001 RELOCATION ALLOWANCE	0	0	0	0
375,809	387,151	382,551	TOTAL PERSONAL SERVICES	304,590	375,027	375,027	375,027
MATERIALS & SERVICES							
100,115	90,510	80,000	6201119 MISC. CONTRACTED SERVICES	20,000	20,000	20,000	20,000
13,662	21,789	18,323	6201153 GEOGRAPHICAL INFO SYS SUPPORT	18,572	20,292	20,292	20,292
0	2,044	0	6202006 STATE SURCHARGE/PERMITS	0	0	0	0
120	193	1,000	6202101 COMPUTER SOFTWARE, UPGRADES,	286	1,000	1,000	1,000
318	143	0	6202102 COMPUTER SOFTWARE	0	0	0	0
21,099	25,036	26,989	6202110 INFORMATION TECHNOLOGY SUPP	26,989	28,069	28,069	28,069
879	1,808	1,500	6203020 TELEPHONE	2,225	2,300	2,300	2,300
2,260	2,290	5,000	6205001 LEGAL NOTICES	5,694	6,500	6,500	6,500
0	287	0	6205002 ADVERTISING & PROMOTION	350	0	0	0
2,790	4,748	6,000	6205003 PRINTING	6,000	7,000	7,000	7,000
0	0	2,500	6205011 CITIZEN'S INVOLVEMENT PROGRA	0	0	0	0
4,286	4,224	8,200	6206002 TRAINING	2,585	10,700	10,700	10,700
1,866	1,172	0	6206003 MEETINGS	150	0	0	0
60	5,517	0	6206004 RECRUITMENT AND TESTING	150	0	0	0
1,561	714	1,600	6206005 MEMBERSHIP AND DUES	1,200	1,400	1,400	1,400
42	101	500	6206006 BOOKS AND PERIODICALS	400	500	500	500
2,545	14,918	12,000	6209001 POSTAGE, SHIPPING, METER LEASE	12,000	12,000	12,000	12,000

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-041-PLANNING**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
2,649	675	2,000	6211020 MAINTENANCE/LEASE-OFFICE EQUI	2,000	2,000	2,000	2,000
267	634	500	6221001 GASOLINE, FUEL, OILS	500	500	500	500
435	2,167	1,485	6221013 VEHICLE REPAIR & OPERATION	1,876	2,008	2,008	2,008
2,259	5,184	3,500	6229001 OTHER SUPPLIES	3,500	4,500	4,500	4,500
1,763	1,763	1,126	6260001 EMPLOYEE WELLNESS	1,126	2,938	2,938	2,938
158,976	185,917	172,223	TOTAL MATERIALS & SERVICES	105,603	121,707	121,707	121,707
534,785	573,068	554,774	TOTAL EXPENDITURES	410,193	496,734	496,734	496,734

Building Inspection Expenditures by Category



Building Inspection at a Glance

Total Personnel = \$114,379, 35%

Materials & Services = \$209,838, 65%

Capital Outlay = \$0, 0%

Total Building Inspection Budget = \$324,217

- PERS Match = \$9,760

Items of Note:

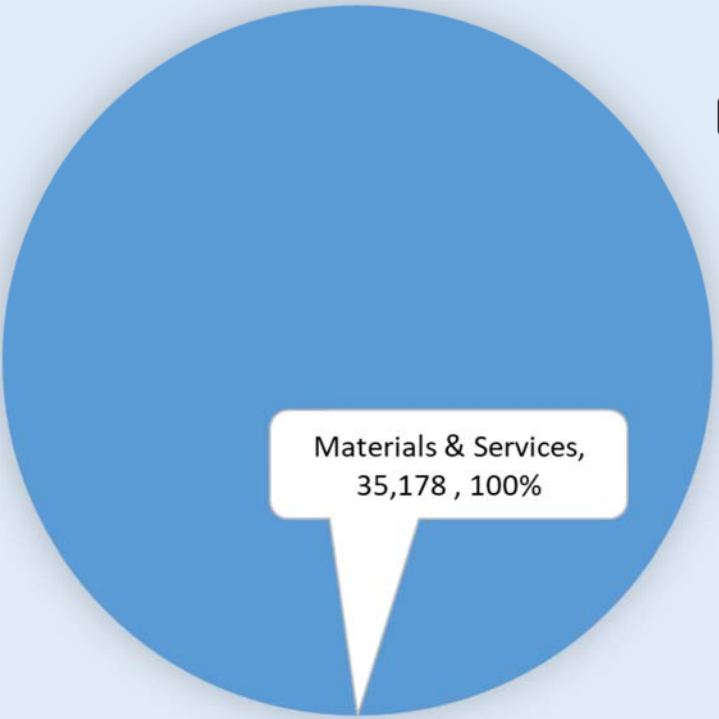
- Budget decrease = \$3,937, 1%
- Personnel increase = \$11,340. PERS match as a percentage of personnel increase = 86%.
- The largest expense is for the building inspector which constitutes 91% of the budget. The amount paid to the building inspector is 75% of the building permit revenue.

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-042-BUILDING INSPECTION**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
BUILDING INSPECTION							
PERSONAL SERVICES							
57,788	65,229	62,982	6101100 SALARIES	63,017	65,495	65,495	65,495
126	533	729	6103012 OVERTIME, CITY EMPLOYEES	462	587	587	587
4,279	4,865	4,874	6105011 FICA/MEDICARE	4,753	5,055	5,055	5,055
256	138	136	6105012 WORKERS' COMP	106	123	123	123
17,703	19,840	21,653	6106011 MEDICAL & DENTAL INSURANCE	20,012	20,234	20,234	20,234
67	63	58	6106012 LIFE INSURANCE	57	58	58	58
245	233	228	6106013 LONG-TERM DISABILITY INS.	223	227	227	227
10,129	10,624	15,969	6106014 RETIREMENT	15,783	22,600	22,600	22,600
0	150	0	6108001 RELOCATION ALLOWANCE	0	0	0	0
90,591	101,675	106,629	TOTAL PERSONAL SERVICES	104,413	114,379	114,379	114,379
MATERIALS & SERVICES							
174,655	426,969	211,147	6201119 MISC. CONTRACTED SERVICES	182,348	190,225	190,225	190,225
0	1,376	0	6201152 LEGAL SERVICES	0	0	0	0
457	0	0	6201153 GEOGRAPHICAL INFO SYS SUPPORT	0	0	0	0
3,783	0	0	6202006 STATE SURCHARGE/PERMITS	0	0	0	0
6,330	7,511	8,097	6202110 INFORMATION TECHNOLOGY SUPP	8,097	8,421	8,421	8,421
4,894	2,635	2,600	6204010 MERCHANT FEES	7,920	8,000	8,000	8,000
0	0	500	6206002 TRAINING	765	1,300	1,300	1,300
0	0	1,000	6206005 MEMBERSHIP AND DUES	400	1,000	1,000	1,000
0	107	500	6206006 BOOKS AND PERIODICALS	478	500	500	500
146	372	250	6229001 OTHER SUPPLIES	300	250	250	250
0	0	1,021	6260001 EMPLOYEE WELLNESS	1,021	142	142	142
190,265	438,970	225,115	TOTAL MATERIALS & SERVICES	201,329	209,838	209,838	209,838
280,856	540,645	331,744	TOTAL EXPENDITURES	305,742	324,217	324,217	324,217

City Council Expenditures by Category



Materials & Services,
35,178 , 100%

City Council at a Glance

Total City Council Budget = \$35,178

Total Personnel = 0%

Materials & Services = \$35,178, 100%

Total Capital Outlay = 0%

Items of Note:

Materials and Services Includes

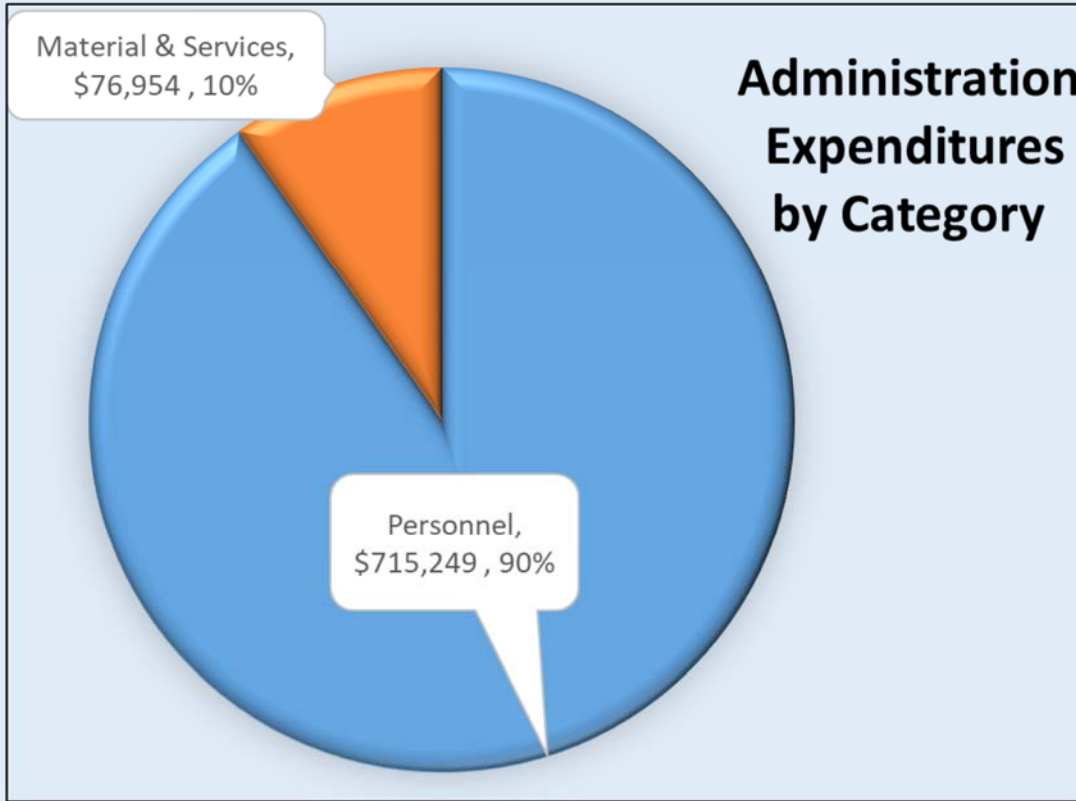
- Budget Decrease = \$37,318, 51%. The FY2019-20 budget included a contribution to Citizens Climate Lobby and a request from Newport.
- Verizon data plan for the City Council
- Membership in the League of Oregon Cities (LOC) and registration fees for LOC conference.
- Membership in the Oregon Coastal Zone Management
- Quarterly Newsletter mailing

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-011-CITY COUNCIL**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
CITY COUNCIL							
MATERIALS & SERVICES							
0	0	0	6201119 MISC. CONTRACTED SERVICES	80	0	0	0
8,440	10,014	10,796	6202110 INFORMATION TECHNOLOGY SUPP	10,796	11,228	11,228	11,228
0	0	3,500	6203021 TELECOMMUNICATIONS	1,504	3,500	3,500	3,500
2,182	4,429	5,000	6206002 TRAINING	8,000	8,000	8,000	8,000
4,186	11,120	10,500	6206003 MEETINGS	5,670	7,750	7,750	7,750
2,421	1,555	0	6206004 RECRUITMENT AND TESTING	0	0	0	0
635	639	700	6206005 MEMBERSHIP AND DUES	900	700	700	700
0	19,587	38,000	6209090 OTHER SERVICES	0	0	0	0
1,967	5,456	4,000	6229001 OTHER SUPPLIES	4,000	4,000	4,000	4,000
19,831	52,800	72,496	TOTAL MATERIALS & SERVICES	30,950	35,178	35,178	35,178
CAPITAL OUTLAY							
3,680	0	0	6320201 OTHER EQUIPMENT (CAPITAL)	0	0	0	0
3,680	0	0	TOTAL CAPITAL OUTLAY	0	0	0	0
23,511	52,800	72,496	TOTAL EXPENDITURES	30,950	35,178	35,178	35,178

Administration Expenditures by Category



City Administration at a Glance

Total Personnel = \$715,249, 90%

Materials & Services = \$76,954, 10%

Total Capital Outlay = 0%

Total Administration Budget = \$792,203

- PERS Match = \$66.679

Items of Note:

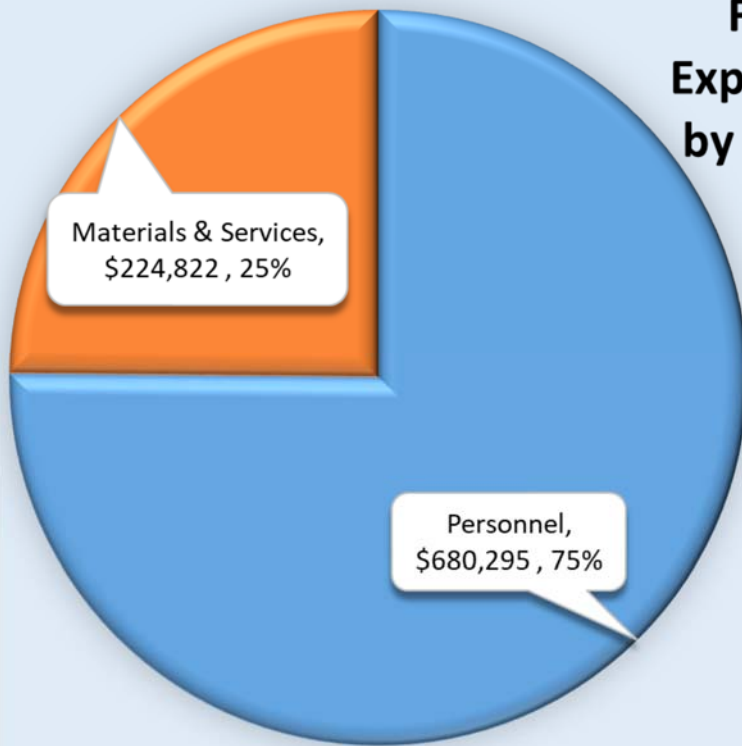
- Budget increase = \$94,136, 13%
- Amount of increase due to PERS Match = \$66,679. Percent of increase due to PERS Match = 71%.
- 100% of the A/R Billing Specialist is assigned to the Finance department.

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-021-CITY ADMINISTRATION**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
CITY ADMINISTRATION							
PERSONAL SERVICES							
388,991	362,215	374,884	6101100 SALARIES	357,217	426,873	426,873	426,873
5,438	35,797	37,858	6102001 PART TIME & SEASONAL SALARIES	28,783	0	0	0
359	232	515	6103012 OVERTIME, CITY EMPLOYEES	116	728	728	728
29,230	29,297	31,614	6105011 FICA/MEDICARE	28,769	32,711	32,711	32,711
2,144	825	881	6105012 WORKERS' COMP	658	799	799	799
65,112	76,480	84,900	6106011 MEDICAL & DENTAL INSURANCE	87,104	101,917	101,917	101,917
328	306	292	6106012 LIFE INSURANCE	270	275	275	275
1,521	1,263	1,479	6106013 LONG-TERM DISABILITY INS.	1,151	1,467	1,467	1,467
57,457	62,579	103,759	6106014 RETIREMENT	97,815	150,479	150,479	150,479
550,581	568,994	636,182	TOTAL PERSONAL SERVICES	601,883	715,249	715,249	715,249
MATERIALS & SERVICES							
689	11,711	2,700	6201119 MISC. CONTRACTED SERVICES	14,000	5,000	5,000	5,000
1,824	2,477	3,054	6201153 GEOGRAPHICAL INFO SYS SUPPORT	3,096	3,382	3,382	3,382
595	212	1,542	6202101 COMPUTER SOFTWARE, UPGRADES,	0	0	0	0
7,010	7,526	15,345	6202102 COMPUTER SOFTWARE	12,882	8,300	8,300	8,300
25,320	30,043	32,387	6202110 INFORMATION TECHNOLOGY SUPP	32,387	33,683	33,683	33,683
930	826	1,000	6203020 TELEPHONE	888	900	900	900
7,123	8,496	10,350	6206002 TRAINING	8,496	9,200	9,200	9,200
1,346	892	900	6206003 MEETINGS	400	900	900	900
1,353	0	0	6206004 RECRUITMENT AND TESTING	0	0	0	0
3,586	3,715	3,885	6206005 MEMBERSHIP AND DUES	4,820	4,856	4,856	4,856
858	751	750	6206006 BOOKS AND PERIODICALS	500	750	750	750
171	92	0	6209001 POSTAGE, SHIPPING, METER LEASE	50	0	0	0
1,677	2,014	2,000	6211020 MAINTENANCE/LEASE-OFFICE EQUI	2,218	2,250	2,250	2,250
25	0	0	6221001 GASOLINE, FUEL, OILS	0	0	0	0
11,752	5,510	7,000	6229001 OTHER SUPPLIES	3,974	5,000	5,000	5,000
1,577	1,577	2,119	6260001 EMPLOYEE WELLNESS	2,119	2,733	2,733	2,733
65,836	75,842	83,032	TOTAL MATERIALS & SERVICES	85,830	76,954	76,954	76,954
CAPITAL OUTLAY							
1,591	0	0	6320001 OFFICE EQUIPMENT	0	0	0	0
1,591	0	0	TOTAL CAPITAL OUTLAY	0	0	0	0
618,008	644,836	719,214	TOTAL EXPENDITURES	687,713	792,203	792,203	792,203

Finance Expenditures by Category



Finance at a Glance

Personnel = \$680,296, 75%

Materials & Services = \$224,822, 25%

Capital Outlay = 0%

Total Finance Budget = \$905,118

- PERS Match = \$69,904

Items of Note:

- Budget increase = \$90,112, 11%
- Amount of increase due to PERS Match = \$69,904. Percent of increase due to PERS Match = 78%.
- 100% of the A/R Billing Specialist is assigned to the Finance department.
- Transient Room Tax Review = \$40,000

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-031-FINANCE**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
FINANCE							
PERSONAL SERVICES							
349,067	371,215	375,017	6101100 SALARIES	376,523	390,367	390,367	390,367
0	3,463	0	6102001 PART TIME & SEASONAL SALARIES	0	0	0	0
74	1,645	579	6103012 OVERTIME, CITY EMPLOYEES	595	676	676	676
25,520	26,969	28,733	6105011 FICA/MEDICARE	27,844	29,915	29,915	29,915
2,315	1,012	800	6105012 WORKERS' COMP	824	730	730	730
90,142	97,052	103,389	6106011 MEDICAL & DENTAL INSURANCE	102,021	95,101	95,101	95,101
338	327	282	6106012 LIFE INSURANCE	287	288	288	288
1,514	1,389	1,345	6106013 LONG-TERM DISABILITY INS.	1,312	1,341	1,341	1,341
69,791	73,462	113,480	6106014 RETIREMENT	114,774	161,878	161,878	161,878
538,762	576,532	623,625	TOTAL PERSONAL SERVICES	624,180	680,296	680,296	680,296
MATERIALS & SERVICES							
4,000	6,489	5,950	6201119 MISC. CONTRACTED SERVICES	5,950	7,175	7,175	7,175
40,550	45,850	49,000	6201151 AUDITING	48,193	52,000	52,000	52,000
457	742	916	6201153 GEOGRAPHICAL INFO SYS SUPPORT	928	1,015	1,015	1,015
40,000	19,314	40,000	6201171 TRANSIENT ROOM TAX REVIEWS	36,561	40,000	40,000	40,000
1,500	1,785	4,000	6202101 COMPUTER SOFTWARE, UPGRADES,	0	0	0	0
39,837	53,218	49,128	6202102 COMPUTER SOFTWARE	61,546	58,491	58,491	58,491
40,089	42,561	45,881	6202110 INFORMATION TECHNOLOGY SUPP	45,881	47,717	47,717	47,717
121	0	360	6203020 TELEPHONE	0	0	0	0
25,919	25,608	0	6204010 MERCHANT FEES	0	0	0	0
1,574	1,607	1,500	6205001 LEGAL NOTICES	1,675	1,750	1,750	1,750
7,698	6,144	7,000	6206002 TRAINING	1,597	7,000	7,000	7,000
123	436	200	6206003 MEETINGS	0	0	0	0
143	67	0	6206004 RECRUITMENT AND TESTING	0	0	0	0
1,382	2,163	1,639	6206005 MEMBERSHIP AND DUES	1,639	1,695	1,695	1,695
66	42	250	6206006 BOOKS AND PERIODICALS	0	250	250	250
117	152	150	6211020 MAINTENANCE/LEASE-OFFICE EQUI	150	175	175	175
4,845	6,586	6,500	6229001 OTHER SUPPLIES	7,000	6,695	6,695	6,695
2,033	2,033	2,731	6260001 EMPLOYEE WELLNESS	2,731	859	859	859
210,456	214,797	215,205	TOTAL MATERIALS & SERVICES	213,851	224,822	224,822	224,822

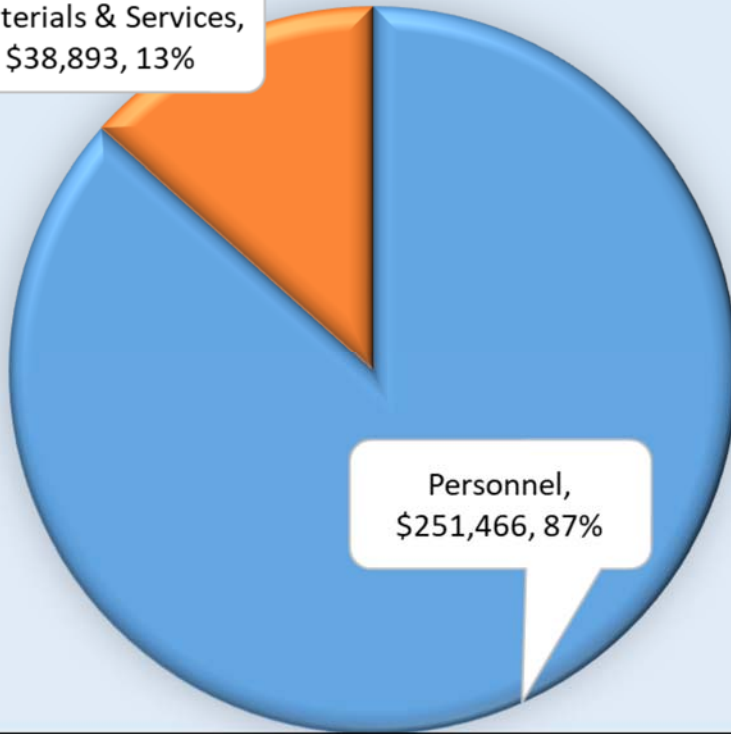
**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-031-FINANCE**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
CAPITAL OUTLAY							
0	0	1,000	6320001	OFFICE EQUIPMENT	1,739	0	0
5,922	3,000	0	6322101	SOFTWARE, WEBSITES, APPS	0	0	0
5,922	3,000	1,000	TOTAL CAPITAL OUTLAY		1,739	0	0
755,140	794,330	839,830	TOTAL EXPENDITURES		839,770	905,118	905,118

Attorney Expenditures by Category

Materials & Services,
\$38,893, 13%



Personnel,
\$251,466, 87%

Attorney at a Glance

Personnel = \$251,466, 87%

Materials & Services = \$38,893, 25%

Capital Outlay = 0%

Total Finance Budget = \$290,359

- PERS Match = \$28,711

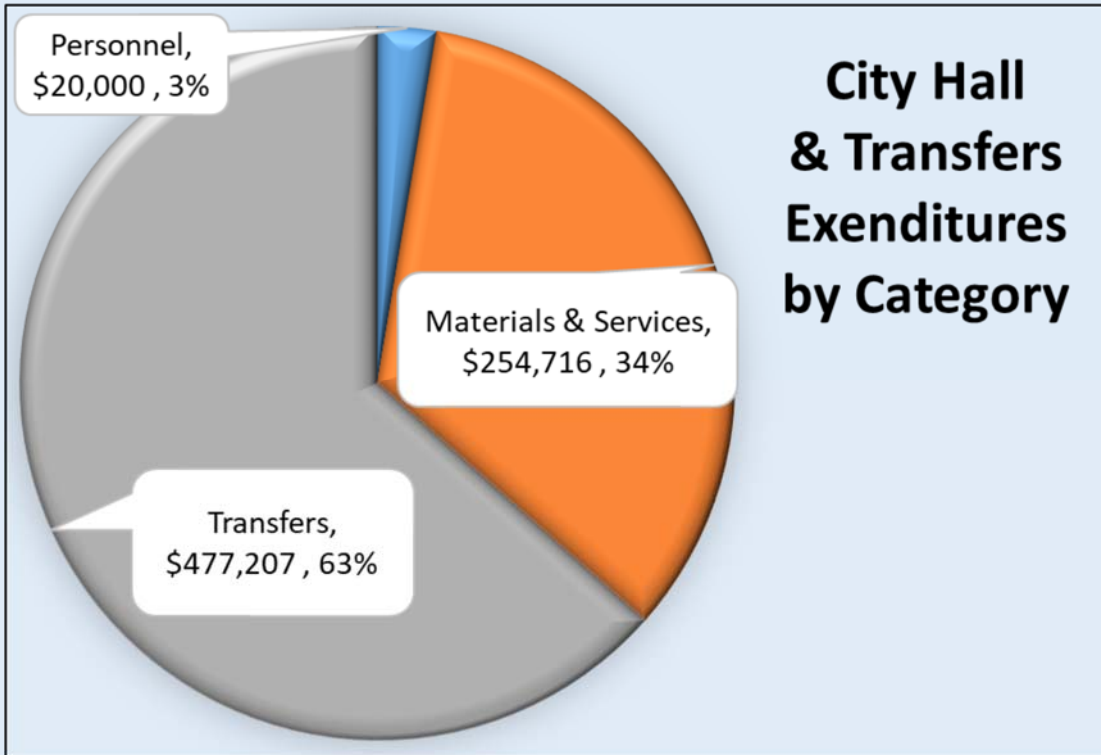
Items of Note:

- Budget increase = \$29,247, 11%
- Amount of increase due to PERS Match = \$28,711. Percent of increase due to PERS Match = 98%.

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-038-CITY ATTORNEY**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
CITY ATTORNEY							
PERSONAL SERVICES							
107,860	110,542	115,412	6101100 SALARIES	113,932	116,549	116,549	116,549
19,841	24,674	26,631	6102001 PART TIME & SEASONAL SALARIES	26,624	28,520	28,520	28,520
9,910	10,008	10,866	6105011 FICA/MEDICARE	10,544	11,098	11,098	11,098
398	348	355	6105012 WORKERS' COMP	368	390	390	390
20,659	24,341	26,781	6106011 MEDICAL & DENTAL INSURANCE	26,371	27,822	27,822	27,822
107	108	100	6106012 LIFE INSURANCE	100	100	100	100
479	379	509	6106013 LONG-TERM DISABILITY INS.	387	498	498	498
27,207	30,116	47,274	6106014 RETIREMENT	47,067	66,490	66,490	66,490
186,461	200,517	227,928	TOTAL PERSONAL SERVICES	225,393	251,467	251,467	251,467
MATERIALS & SERVICES							
37,083	10,041	20,000	6201152 LEGAL SERVICES	15,000	15,000	15,000	15,000
457	742	916	6201153 GEOGRAPHICAL INFO SYS SUPPORT	928	1,015	1,015	1,015
4,259	3,911	4,900	6201201 REFERENCE BOOKS / MATERIALS	4,900	4,900	4,900	4,900
4,220	10,014	10,796	6202110 INFORMATION TECHNOLOGY SUPP	10,796	11,228	11,228	11,228
2,469	1,194	4,000	6206002 TRAINING	4,000	4,000	4,000	4,000
0	0	0	6206003 MEETINGS	70	0	0	0
42	0	0	6206004 RECRUITMENT AND TESTING	0	0	0	0
1,192	1,137	2,000	6206005 MEMBERSHIP AND DUES	1,900	2,000	2,000	2,000
0	0	0	6206006 BOOKS AND PERIODICALS	25	0	0	0
1,546	435	750	6229001 OTHER SUPPLIES	1,050	750	750	750
739	739	0	6260001 EMPLOYEE WELLNESS	0	0	0	0
52,007	28,213	43,362	TOTAL MATERIALS & SERVICES	38,669	38,893	38,893	38,893
CAPITAL OUTLAY							
1,247	0	0	6320001 OFFICE EQUIPMENT	0	0	0	0
1,247	0	0	TOTAL CAPITAL OUTLAY	0	0	0	0
239,715	228,730	271,290	TOTAL EXPENDITURES	264,062	290,360	290,360	290,360



City Hall & Transfers at a Glance

Personnel = \$20,000, 3%

Materials & Services = \$254,716, 34%

Transfers = \$477,207, 63%

Capital Outlay = 0%

Total Finance Budget = \$751,923

- PERS Match = \$0

Items of Note:

- Budget decrease = \$2,489,838, 77%
- Contributions to Outside Agencies = \$50,000.
- Local Bus Subsidy = \$37,000
- Memberships and Dues include Oregon Cascades West Council of Government; League of Oregon Cities; Government Ethics Commission; Oregon ORCPP Purchasing Program; Chamber of Commerce

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-091-CITY HALL OPERATIONS**

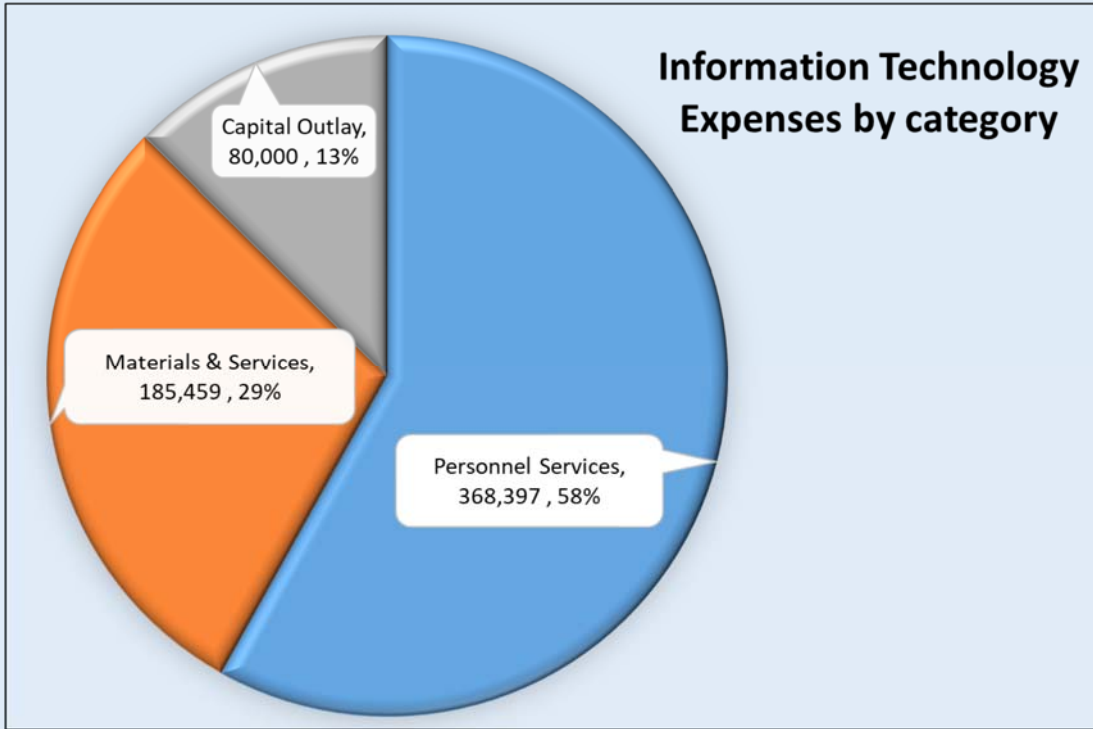
Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
CITY HALL OPERATIONS							
PERSONAL SERVICES							
31,807	26,654	0	6102001	PART TIME & SEASONAL SALARIES	0	0	0
55	0	0	6105001	PAYROLL TAX, INS. & BENEFITS	50,281	0	0
2,381	1,977	0	6105011	FICA/MEDICARE	0	0	0
200	70	0	6105012	WORKERS' COMP	0	0	0
15,035	1,407	20,000	6105013	UNEMPLOYMENT REIMBURSEMENT	5,000	20,000	20,000
741	3,846	0	6106011	MEDICAL & DENTAL INSURANCE	0	0	0
58	54	0	6106012	LIFE INSURANCE	0	0	0
136	106	0	6106013	LONG-TERM DISABILITY INS.	0	0	0
0	0	0	6106014	RETIREMENT	0	0	0
50,412	34,114	20,000	TOTAL PERSONAL SERVICES		55,281	20,000	20,000
MATERIALS & SERVICES							
25,124	17,856	32,321	6201119	MISC. CONTRACTED SERVICES	36,367	30,806	30,806
6,000	0	5,000	6201152	LEGAL SERVICES	3,500	4,000	4,000
5,008	6,438	7,940	6201153	GEOGRAPHICAL INFO SYS SUPPORT	8,048	8,793	8,793
16,471	6,604	15,000	6202001	FILING AND RECORDING FEES	12,441	15,000	15,000
6,330	7,511	8,097	6202110	INFORMATION TECHNOLOGY SUPP	8,097	8,421	8,421
583	350	750	6203001	ELECTRIC POWER	472	500	500
355	187	500	6203010	NATURAL GAS	403	500	500
24	0	0	6203020	TELEPHONE	0	0	0
103	118	750	6205001	LEGAL NOTICES	0	0	0
82	0	0	6205003	PRINTING	67	0	0
0	220	0	6206002	TRAINING	0	0	0
25	0	0	6206003	MEETINGS	0	0	0
0	0	28,000	6206004	RECRUITMENT AND TESTING	15,632	25,000	25,000
18,431	8,946	19,025	6206005	MEMBERSHIP AND DUES	19,415	20,111	20,111
16,193	16,929	17,905	6209001	POSTAGE, SHIPPING, METER LEASE	23,000	17,905	17,905
14,120	15,349	18,030	6209010	INSURANCE AND BONDS	15,149	15,930	15,930
605	2,166	3,400	6211020	MAINTENANCE/LEASE-OFFICE EQUI	689	750	750
7,825	12,788	12,000	6229001	OTHER SUPPLIES	14,665	12,000	12,000

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-091-CITY HALL OPERATIONS**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
0	269	0	6229005 RETURN TO WORK SUPPLIES	300	0	0	0
12,032	4,026	0	6231092 LOGO AND WAYFINDING	175	0	0	0
35,000	35,000	37,000	6231096 LOCAL BUS PROGRAM	35,000	37,000	37,000	37,000
149,530	150,000	456,199	6231199 CONTRIBUTION OUTSIDE AGENCIES	400,000	50,000	50,000	50,000
8,038	33,522	0	6231215 EMERGENCY SERVICES PROGRAM	0	0	0	0
9,076	9,483	8,000	6260001 EMPLOYEE WELLNESS	5,000	8,000	8,000	8,000
330,953	327,761	669,917	TOTAL MATERIALS & SERVICES	598,420	254,716	254,716	254,716
CAPITAL OUTLAY							
0	0	12,000	6320001 OFFICE EQUIPMENT	6,352	0	0	0
3,900	18,593	0	6320401 EMERGENCY SERVICES CAPITAL EQ	0	0	0	0
3,900	18,593	12,000	TOTAL CAPITAL OUTLAY	6,352	0	0	0
385,265	380,468	701,917	TOTAL EXPENDITURES	660,053	274,716	274,716	274,716



Information Technology at a Glance

Total Personnel = \$368,397, 58%

Materials & Services = \$185,459, 29%

Capital Outlay = \$80,000, 13%

Total IT Budget = \$633,856

- PERS Match = \$31,679

Items of Note:

- Budget increase = \$32,108, 5%
- Amount of increase due to PERS Match = \$31,679. Percent of increase due to PERS Match = 99%.
- Capital Items include City Council/Planning Commission replacement = \$15,000; City website upgrade = \$35,000; UPS replacements = \$10,000.
- Major IT project – Records Management Program. The software was purchased in FY2020 and installation and training will take place in FY2021.

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
130-132-INTERNAL SERVICE FUND**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
INFORMATION TECH (ISF)							
PERSONAL SERVICES							
145,882	158,764	168,581	6101100 SALARIES	169,170	172,034	172,034	172,034
30,943	33,083	45,689	6102001 PART TIME & SEASONAL SALARIES	42,698	52,400	52,400	52,400
834	682	767	6103012 OVERTIME, CITY EMPLOYEES	196	790	790	790
11,914	12,974	16,450	6105011 FICA/MEDICARE	15,116	17,230	17,230	17,230
957	420	458	6105012 WORKERS' COMP	376	421	421	421
46,811	47,636	49,472	6106011 MEDICAL & DENTAL INSURANCE	49,139	51,282	51,282	51,282
174	162	150	6106012 LIFE INSURANCE	149	150	150	150
727	661	770	6106013 LONG-TERM DISABILITY INS.	674	736	736	736
26,804	28,902	50,228	6106014 RETIREMENT	50,427	73,354	73,354	73,354
265,045	283,283	332,565	TOTAL PERSONAL SERVICES	327,945	368,397	368,397	368,397
MATERIALS & SERVICES							
1,550	1,499	11,750	6201119 MISC. CONTRACTED SERVICES	11,750	4,500	4,500	4,500
4,215	3,451	17,700	6202101 COMPUTER SOFTWARE, UPGRADES,	0	0	0	0
15,393	29,679	36,300	6202102 COMPUTER SOFTWARE	54,000	82,920	82,920	82,920
13,927	17,723	18,000	6202105 COMPUTER EQUIPMENT (NON-CAP)	18,351	20,000	20,000	20,000
49,972	32,954	41,700	6203020 TELEPHONE	37,700	40,522	40,522	40,522
1,450	0	2,500	6203021 TELECOMMUNICATIONS	0	0	0	0
3,954	5,609	6,000	6206002 TRAINING	1,390	5,500	5,500	5,500
161	204	250	6206003 MEETINGS	250	250	250	250
199	100	150	6206005 MEMBERSHIP AND DUES	150	150	150	150
300	256	300	6206006 BOOKS AND PERIODICALS	609	300	300	300
980	935	1,100	6209010 INSURANCE AND BONDS	1,131	1,190	1,190	1,190
12,932	15,615	27,500	6229001 OTHER SUPPLIES	27,500	28,500	28,500	28,500
1,198	1,198	933	6260001 EMPLOYEE WELLNESS	933	1,627	1,627	1,627
106,231	109,224	164,183	TOTAL MATERIALS & SERVICES	153,764	185,459	185,459	185,459
CAPITAL OUTLAY							
65,308	114,932	105,000	6320201 OTHER EQUIPMENT (CAPITAL)	90,000	80,000	80,000	80,000
65,308	114,932	105,000	TOTAL CAPITAL OUTLAY	90,000	80,000	80,000	80,000
436,584	507,439	601,748	TOTAL EXPENDITURES	571,709	633,856	633,856	633,856

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
111-092-GENERAL FUND - TRANSFERS**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
GENERAL FUND - TRANSFERS							
TRANSFERS							
78,478	80,832	92,774	6601120	TRANSFER TO LINCOLN SQ CENTER	92,774	95,557	95,557
50,000	10,000	0	6601193	TRANSFER TO % FOR ARTS	0	0	0
600,000	850,000	250,000	6601205	TRANSFER TO STREET CAPITAL	250,000	275,000	275,000
0	500,000	0	6601252	TRANSFER TO SEWER SYS REPLACE	0	0	0
200,000	0	1,700,000	6601261	TRANSFER TO FACILITIES CAP FND	1,150,000	0	0
15,400	15,400	0	6601262	TRANSFER TO VILLAGES FUND	0	0	0
0	927,587	0	6601263	TRANSFER TO POLICE BUILDING	0	0	0
50,000	50,000	55,000	6601265	TRANSFER TO PARKS OPER FUND	152,809	106,650	106,650
0	0	97,809	6601270	TRANSFER TO PARKS CAPITAL FUN	0	0	0
300,000	0	0	6601332	LOANS TO OTHER FUNDS TRF OUT	0	0	0
0	50,000	0	6601465	TRANSFER TO PROPERTY ABATEME	0	0	0
150,000	0	0	6601469	TRF TO UNBONDED ASSESS FUND	0	0	0
0	0	200,000	6601822	TRANSFER TO ELC	0	0	0
0	0	100,000	6602631	TRANSFER TO WORKFORCE HOUSIN	100,000	0	0
1,443,878	2,483,819	2,495,583	TOTAL TRANSFERS		1,745,583	477,207	477,207
1,443,878	2,483,819	2,495,583	TOTAL EXPENDITURES		1,745,583	477,207	477,207
CONTINGENCY/FUND BALANCE							
0	0	1,030,621	6780001	CONTINGENCIES	0	1,731,785	1,731,785
10,099,018	9,756,261	6,059,630	6800502	UNAPPROPRIATED FUND BALANCE	8,120,838	6,000,000	6,000,000
10,099,018	9,756,261	7,090,251	TOTAL CONTINGENCY/FUND BALANCE		8,120,838	7,731,785	7,731,785
10,099,018	9,756,261	7,090,251	TOTAL ENDING FUND BALANCE		8,120,838	7,731,785	7,731,785

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
263-000-POLICE BUILDING BOND**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
MISCELLANEOUS REVENUE							
0	171,850	65,000	4610001	INTEREST ALLOCATED	147,772	50,000	50,000
0	171,850	65,000		TOTAL MISCELLANEOUS REVENUE	147,772	50,000	50,000
OTHER RESOURCES							
0	11,252,721	0	4801001	BOND SALES	0	0	0
0	11,252,721	0		TOTAL OTHER RESOURCES	0	0	0
TRANSFERS IN							
0	339,364	0	4701261	TRANSFER FROM FACILITIES CAP F	0	0	0
0	927,587	0	4702111	TRANSFER FROM GENERAL FUND	0	0	0
0	1,266,951	0		TOTAL TRANSFERS IN	0	0	0
BEGINNING FUND BALANCE							
0	0	10,367,957	4890010	BEGINNING BALANCE	9,168,679	321,497	321,497
0	0	10,367,957		TOTAL BEGINNING FUND BALANCE	9,168,679	321,497	321,497
0	12,691,521	10,432,957		TOTAL RESOURCES	9,316,451	371,497	371,497
MATERIALS & SERVICES							
0	251,493	0	6201155	BOND ISSUANCE COSTS	0	0	0
0	251,493	0		TOTAL MATERIALS & SERVICES	0	0	0
CAPITAL OUTLAY							
0	3,271,350	10,432,957	6330402	PUBLIC SAFETY BUILDING	8,994,954	371,497	371,497
0	3,271,350	10,432,957		TOTAL CAPITAL OUTLAY	8,994,954	371,497	371,497
0	3,522,843	10,432,957		TOTAL EXPENDITURES	8,994,954	371,497	371,497
CONTINGENCY/FUND BALANCE							
0	9,168,679	0	6800502	UNAPPROPRIATED FUND BALANCE	321,497	0	0
0	9,168,679	0		TOTAL CONTINGENCY/FUND BALANCE	321,497	0	0
0	9,168,679	0		TOTAL ENDING FUND BALANCE	321,497	0	0
0	9,168,679	-10,367,957		<i>Excess of Resources over Expenditures</i>	-8,847,182	-321,497	-321,497

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
235-000-WATER CONSTRUCTION FUND**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
MISCELLANEOUS REVENUE							
22,604	0	0	4601910	OTHER REVENUE	0	0	0
22,604	0	0		TOTAL MISCELLANEOUS REVENUE	0	0	0
BEGINNING FUND BALANCE							
4,972	27,576	0	4890010	BEGINNING BALANCE	0	0	0
4,972	27,576	0		TOTAL BEGINNING FUND BALANCE	0	0	0
27,576	27,576	0		TOTAL RESOURCES	0	0	0
TRANSFERS							
0	27,576	0	6601221	TRANSFER TO WATER OPER FUND	0	0	0
0	27,576	0		TOTAL TRANSFERS	0	0	0
0	27,576	0		TOTAL EXPENDITURES	0	0	0
CONTINGENCY/FUND BALANCE							
27,576	0	0	6800502	UNAPPROPRIATED FUND BALANCE	0	0	0
27,576	0	0		TOTAL CONTINGENCY/FUND BALANCE	0	0	0
27,576	0	0		TOTAL ENDING FUND BALANCE	0	0	0
22,604	-27,576	0		<i>Excess of Resources over Expenditures</i>	0	0	0

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
272-000-OPEN SPACE MAINTENANCE**

Thursday, June 18, 2020

ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20		ESTIMATE FY 2019-20	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2020-21
RESOURCES							
BEGINNING FUND BALANCE							
73,363	0	0	4890010	BEGINNING BALANCE	0	0	0
73,363	0	0		TOTAL BEGINNING FUND BALANCE	0	0	0
73,363	0	0		TOTAL RESOURCES	0	0	0
TRANSFERS							
73,363	0	0	6601265	TRANSFER TO PARKS OPER FUND	0	0	0
73,363	0	0		TOTAL TRANSFERS	0	0	0
73,363	0	0		TOTAL EXPENDITURES	0	0	0
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
-73,363	0	0		<i>Excess of Resources over Expenditures</i>	0	0	0

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
CITY PERSONNEL**

Friday, April 10, 2020

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
	BUILDING INSPECTION	
1.00	Building Permit Technician	52,064
0.15	Planning and Community Development Director	13,431
1.15	TOTAL BUILDING INSPECTION	65,495
	CITY ADMINISTRATION	
0.00	Accounts Receivable Billing Specialist	0
0.50	ADA Coordinator	28,716
1.00	City Manager	131,260
1.00	City Recorder	75,377
1.00	Executive Assistant to City Manager	56,210
1.00	Human Resource Administrator/Public Information Specialist	53,312
1.00	Human Resources Supervisor	81,998
5.50	TOTAL CITY ADMINISTRATION	426,873
	CITY ATTORNEY	
1.00	City Attorney	116,549
0.50	PT Legal Secretary to City Attorney	28,520
1.50	TOTAL CITY ATTORNEY	145,069
	DISPATCH CENTER	
1.00	911 Dispatch Supervisor	83,531
8.00	911 Dispatcher	453,946
9.00	TOTAL DISPATCH CENTER	537,477
	ECONOMIC DEVELOPMENT	
0.38	Administrative Coordinator (PW, VCB)	20,495
0.75	Urban Renewal Director	79,902
1.13	TOTAL ECONOMIC DEVELOPMENT	100,397
	FINANCE	
1.00	Accounts Receivable Lead	54,652
1.00	Accounts Receivable Manager	71,137
0.75	Finance Director	81,101
1.00	Payroll Administrator	60,275
1.00	Senior Accountant	71,137
1.00	Sr. Accounts Payable Clerk	52,064
5.75	TOTAL FINANCE	390,367
	LIBRARY	
1.00	Circulation Supervisor	74,765

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
CITY PERSONNEL**

Friday, April 10, 2020

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
0.70	Library Assistant I	28,446
1.62	Library Assistant II	69,607
1.00	Library Assistant III	44,914
0.75	Library Clerk (On-Call)	18,720
1.00	Library Director	93,496
1.00	Outreach Services Coordinator	54,602
1.00	Reference Librarian	71,137
0.56	Volunteer Services Coordinator	32,945
1.00	Youth Program Coordinator	54,652
9.63	TOTAL LIBRARY	543,284
	MUNICIPAL COURT	
0.25	FTE Request PT to FT	11,356
0.75	Municipal Court Clerk	34,069
0.10	Municipal Judge	19,680
1.10	TOTAL MUNICIPAL COURT	65,105
	PLANNING	
2.00	Assistant Planner	97,046
0.85	Planning and Community Development Director	76,109
1.00	Senior Planner/Planning Manager	41,783
3.85	TOTAL PLANNING	214,938
	POLICE	
0.00	Admin Sergeant	0
1.00	Administrative Assistant (PD)	58,227
1.00	CC-PD Maintenance Worker	52,064
1.00	Code Enforcement	60,975
3.00	Detective	252,537
0.60	Emergency Preparedness Coordinator	27,565
1.00	Evidence Technician	46,635
1.00	Executive Assistant to Chief of Police	49,539
0.50	Police Cadet	16,052
1.00	Police Chief	122,763
1.00	Police Lieutenant	108,174
7.00	Police Officer	447,459
10.00	Senior Police Officer	796,093
4.00	Sergeant	394,684
32.10	TOTAL POLICE	2,432,767
	RECREATION DEPT	
0.00	ADDITIONAL FTE - ASC w/o PERS	0
1.00	ADDITIONAL FTE - LIFEGUARD W PERS	27,040

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
CITY PERSONNEL**

Friday, April 10, 2020

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
1.00	ADDITIONAL FTE - LIFEGUARD W/O PERS	26,520
1.00	Administrative Assistant (PW, VCB, Rec)	49,539
0.70	After School Care Other w/o PERS	17,568
1.00	Aquatics Manager	62,338
1.00	Counter Clerk	44,914
0.73	Counter Clerk - PT - Other	21,489
0.15	Fitness Specialist	3,822
2.29	Lifeguard	58,574
1.19	Lifeguard I	31,750
0.88	Lifeguard II	33,954
0.63	Lifeguard Other w/o PERS	16,754
1.00	Member Services Specialist	52,064
0.00	Open Position - PT Counter Clerk	0
0.50	Parks & Recreation Director	45,991
0.60	Recreation Leader I	15,810
1.00	Recreation Leader III	37,622
1.00	Recreation Manager	57,352
1.00	Recreation Supervisor	73,203
0.62	Sports Coordinator	20,027
0.25	Sports w/o PERS	6,120
17.54	TOTAL RECREATION DEPT	702,451

88.25	TOTAL GENERAL FUND	5,624,223
--------------	---------------------------	------------------

EXPLORE LINCOLN CITY		
1.00	Administrative Assistant - VCB	44,179
0.50	Assistant to Culinary Center Manager	17,483
1.00	Culinary Center Manager	61,454
1.00	Executive Assistant to VCB Director	57,432
1.00	Explore Lincoln City Marketing Coordinator	46,594
1.00	Marketing Manager	71,137
1.00	Open Position	43,441
1.00	VCB Director	108,135
7.50	TOTAL EXPLORE LINCOLN CITY	449,854

GEOGRAPHICAL INFO SYSTEMS		
1.00	GIS Coordinator and Analyst	74,765
1.00	TOTAL GEOGRAPHICAL INFO SYSTEMS	74,765

INFORMATION TECH (ISF)		
0.34	Gov't Access Operator	10,740
1.00	IT Director	98,163

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
CITY PERSONNEL**

Friday, April 10, 2020

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
1.60	IT System Administrator	115,531
2.94	TOTAL INFORMATION TECH (ISF)	224,435
LINCOLN SQ OPERATIONS		
2.00	Building Maintenance-Security Worker	96,660
2.00	TOTAL LINCOLN SQ OPERATIONS	96,660
PARKS MAINTENANCE FUND		
1.00	Facilities Manager	60,275
1.00	Lead Parks Maintenance Worker	57,432
0.62	Maintenance Worker	26,114
0.00	New Request: Convert PT to FT Adams	0
0.50	Parks & Recreation Director	45,991
1.00	Parks and Open Space Supervisor	76,929
3.00	Parks Maintenance Worker	123,639
1.13	Seasonal Parks Maintenance Worker	37,677
2.00	Senior Parks Maintenance Worker	104,128
10.25	TOTAL PARKS MAINTENANCE FUND	532,184
SEWER UTILITY OPERATIONS		
0.30	Accounts Receivable Billing Specialist	13,755
0.40	Accounts Receivable Permit Processor	19,816
0.17	Administrative Coordinator (PW, VCB)	9,105
0.33	City Engineer	36,936
0.20	Engineer	15,593
0.66	Engineering Technician III	43,153
0.06	Finance Director	6,758
1.00	Other w/o PERS	29,120
0.33	Public Works Director	37,640
1.00	Pump Station Mechanic I	57,227
1.00	Pump Station Mechanic II	62,595
2.00	Wastewater Collections Operator I	109,743
1.00	Wastewater Collections Operator II	71,612
1.00	Wastewater Collections Supervisor	82,382
2.00	Wastewater Treatment Plant Operator I	108,402
1.00	Wastewater Treatment Plant Operator II	66,470
1.00	Wastewater Treatment Plant Supervisor	91,017
1.00	WW Treatment Plant Operator II	55,138
14.45	TOTAL SEWER UTILITY OPERATIONS	916,462
STREET OPERATIONS		
0.17	Administrative Coordinator (PW, VCB)	9,111
0.33	City Engineer	36,936

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2020-2021
CITY PERSONNEL**

Friday, April 10, 2020

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
0.20	Engineer	15,588
0.66	Engineering Technician III	43,153
0.06	Finance Director	6,758
0.50	Other w/o PERS	14,560
0.33	Public Works Director	37,652
2.00	Senior Streets Maintenance Worker	109,305
2.00	Streets Maintenance Worker	96,379
1.00	Streets Supervisor	80,776
7.25	TOTAL STREET OPERATIONS	450,218
	VEHICLE MAINTENANCE (ISF)	
0.75	Lead Mechanic	47,721
1.00	Mechanic	57,687
1.75	TOTAL VEHICLE MAINTENANCE (ISF)	105,407
	WATER UTILITY OPERATION	
0.45	Accounts Receivable Billing Specialist	20,632
0.60	Accounts Receivable Permit Processor	29,724
0.17	Administrative Coordinator (PW, VCB)	9,111
0.33	City Engineer	36,947
1.00	Cross Connection Backflow Specialist	68,451
0.20	Engineer	15,588
0.66	Engineering Technician III	43,147
0.06	Finance Director	6,758
1.00	Lead Water Distribution Operator	74,943
1.00	Lead Water Treatment Plant Operator	81,004
1.00	Other w/o PERS	29,120
1.00	Plant Operator I	58,268
1.00	Plant Operator III	73,442
0.33	Public Works Director	37,640
1.50	Water Distribution Operator I	82,251
1.00	Water Distribution Operator II	62,595
1.00	Water Distribution Supervisor	85,954
1.00	Water Treatment Plant Supervisor	92,566
13.30	TOTAL WATER UTILITY OPERATION	908,141
60.44	TOTAL OTHER FUNDS	3,758,125
148.69	TOTAL CITY	9,382,348