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# City of Lincoln City



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**Adopted Budget  
FY2021-2022**

CITY OF LINCOLN CITY  
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ANNUAL BUDGET 2021-2022

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A message from the City Manager and Interim City Manager

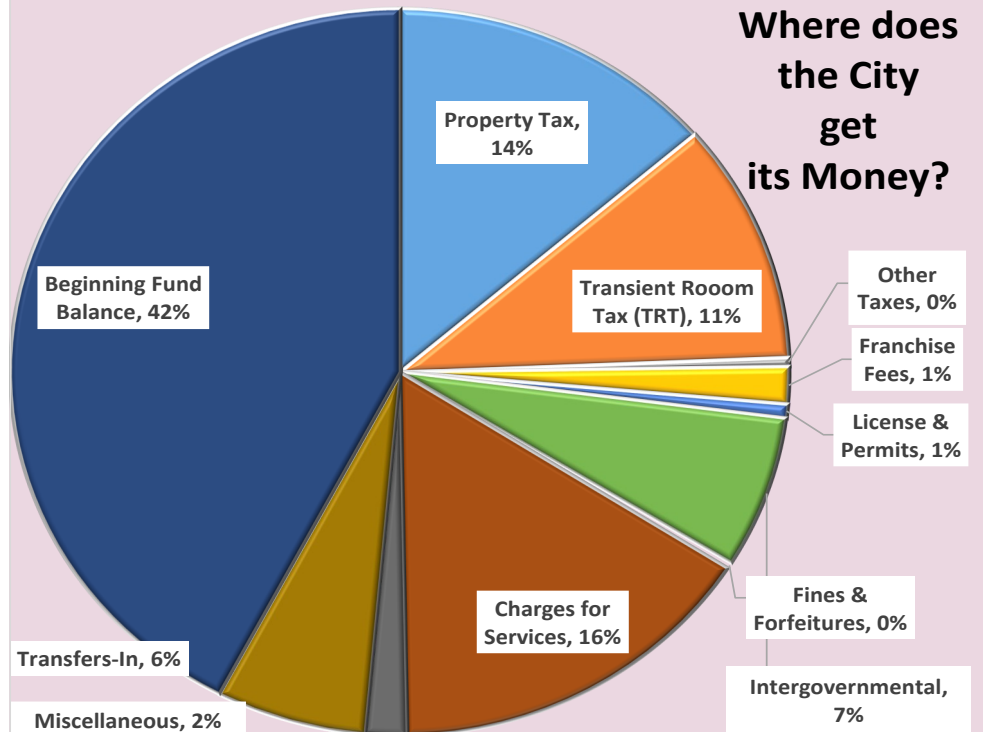
We are pleased to present the FY2021-2022 budget.

The City continues to operate during a state of emergency brought on by the COVID-19 pandemic. Many FY2020-21 projects were put on hold due to the uncertainty of the revenues during the past fiscal year. As a result this budget contains carry over projects from FY2020-21.

This budget also continues the practice of allocating approximately \$1,000,000 for special, one-time expenditures. The purpose of this practice is to finance special projects and buffer against future inflation.

Significant one-time expenditures include:

- Funding economic development programs.
- Police car purchases
- Dispatch radio network upgrade
- Transfer to Parks fund for loss of revenue during FY2021-22



### Total Revenue, \$68,723,685

#### Property Tax, \$9,403,567, 14%

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), \$7,339,820, 11%

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, \$280,948, Less than 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, \$1,110,754, 1%

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, \$449,750, 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.

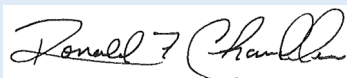
This budget proposes the following staffing changes.

- The addition of an administrative Police Lt.
- An increase in hours for the Emergency Preparedness Coordinator.
- An increase in hours for the Administrative Assistant in the Urban Renewal/Economic Development Department.

The budget includes three structural changes.

- The revenue and expenditures associated with the Community Center and recreation programs were moved from the General Fund into the Parks and Recreation Fund.
- The employee expenditures associated with the Urban Renewal District were moved to the General Fund.
- Emergency Service expenditures were moved from Police to City Hall

Sincerely yours,



Ronald F. Chandler  
City Manager



Lila Bradley  
Interim City Manager

### **Fines & Forfeitures, \$190,550, Less than 1%**

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

### **Intergovernmental Revenue, \$4,637,400, 7%**

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, \$10,750,894, 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, \$1,188,075, 2%**

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. It is 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, \$4,290,366, 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, \$29,081,561, 42%**

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 = \$7,093,613

Streets = \$9,595,896

Water = \$9,478,831

Sewer = \$13,389,860

Lincoln Square, Agate Beach, Facilities Capital & Police Building = \$4,237,828

Internal Service Fund = \$1,162,469

Recreation = \$1,429,245

Parks = \$4,305,018

Library = \$1,106,045

Explore Lincoln City = \$4,477,131

Economic Development = \$1,442,748

Planning = \$895,070

City Council = \$33,628

Administration = \$751,262

Finance = \$877,648

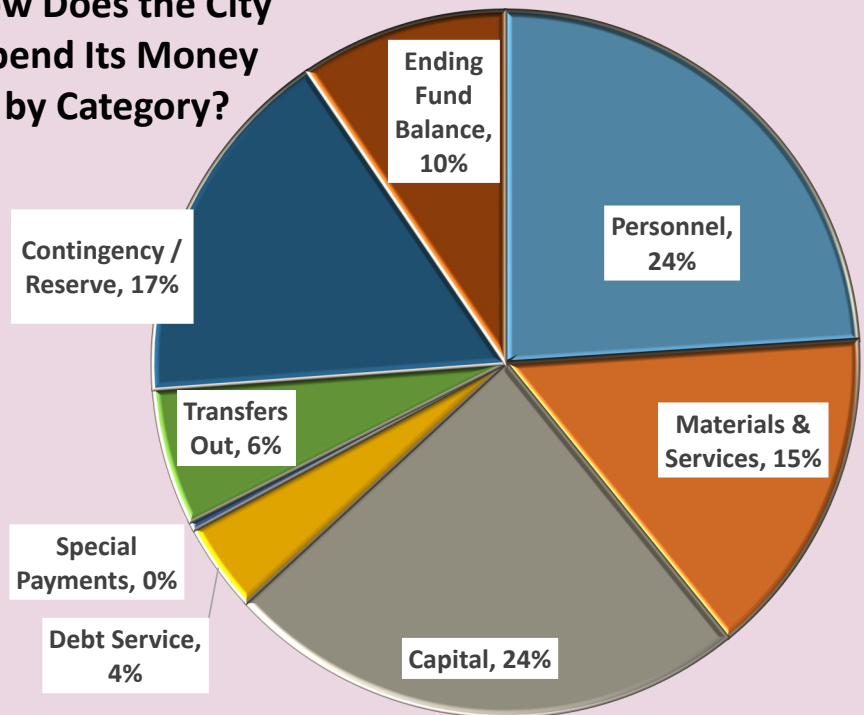
Attorney = \$270,780

City Hall/GF Transfers = \$1,282,322

GF Contingency = \$894,291

GF Unappropriated Fund Balance = \$6,000,000

## How Does the City Spend Its Money by Category?



## Total Expenditures & Fund Balance = \$68,723,685

### Personnel Services, \$16,470,857 = 24%

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.

Medical Insurance will increase 2.5% effective 01/01/2022

Actual PERS Rates	FY19-20	FY20-21	In-crease:
PERS OPSRP	19.43%	21.96%	13.02%
PERS OPSRP PD	24.06%	26.32%	9.39%
PERS T1/T2	27.66%	27.85%	0.69%
PERS T1/T2 Retiree	21.66%	21.85%	0.88%

### Materials and Services, \$10,435,951 = 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, \$16,467,903 = 24%

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

Lila Bradley, Interim City Manager,  
lbradley@lincolncity.org

Jerry Palmer, Police Chief  
jpalmer@lincolncity.org

Stephanie Reid, Interim Public Works Director  
sreid@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

Sungman Kim, Planning Director  
skim@lincolncity.org

Abigail Edwards, Human Resource Director  
aedwards@lincolncity.org

Debbie Bridges, Finance Director  
dbridges@lincolncity.org

Tony LaSoya, IT Director  
tlasoya@lincolncity.org

Richard Appicello, City Attorney  
rappicello@lincolncity.org

### Debt Service, \$2,799,261 = 4%

Debt service is contained in the facilities capital, water and sewer funds. The facilities capital fund pays the debt on the completed police department which is now operational but not open to the public due to COVID-19.

Three years ago the City allocated 100% of utility rate increases to the sewer department. This practice created approximately \$1,000,000 in the sewer fund annually for capital purchases. This budget doesn't include this practice. Increases in the water and sewer funds will now be allocated to the individual funds.

### Special Payments, \$275,000 = 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 Out, \$4,290,366 = 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 & Reserve for Future Years = \$11,455,555 = 17%

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 or Unappropriated Fund Balance = \$6,528,792 = 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



Judy Casper  
Council President  
City Councilor, Ward 3  
[jcasper@lincolncity.org](mailto:jcasper@lincolncity.org)



Mitch Parsons  
City Councilor, Ward 1  
[mparsons@lincolncity.org](mailto:mparsons@lincolncity.org)



Riley Hoagland  
City Councilor, Ward 2  
[rhoagland@lincolncity.org](mailto:rhoagland@lincolncity.org)



Anne Marie Skinner  
City Councilor, Ward 2  
[amskinner@lincolncity.org](mailto:amskinner@lincolncity.org)



Rick Mark  
City Councilor, Ward 3  
[rmark@lincolncity.org](mailto:rmark@lincolncity.org)

# The City of Lincoln City

## City Council Goals



Goal: Community Engagement – Increase Participation in and Develop Skills for Civic Involvement.

Goal: Emergency Preparedness – Maintain and Expand Emergency Preparedness for the Safety of Our Community

Goal: Code Enforcement – To Educate, Inform and Protect the Residents of Lincoln City

Goal: Financial - Maintain and Monitor State and Local Budgetary Obligations in Order to Support Fiscal Responsibilities of the City

Goal: Economic Development and Workforce Housing – Provide Support, Opportunities and Expansion for Residential and Commercial

Goal: Infrastructure – Long Range Planning – Maintain, Restore and Create On-going Projects for the City’s Long-Range

Goal: Sustainability – Provide Direction for a Healthy Community that is Sustainable and Environmentally Friendly

Goal: Parks and Recreation – Provide and Maintain Natural Resources and Recreational Opportunities

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
BUDGET SUMMARY BY TYPE**

Monday, July 5, 2021

DEPARTMENT/FUND	PROPERTY TAXES	OTHER TAXES	FRANCHISE FEES	FEES AND CHARGES	OTHER RESOURCES	BOND SALES	TOTAL TRANSFERS	BEGIN. FUND BALANCE	TOTAL RESOURCES
GENERAL FUND	7,600,858	1,665,071	1,087,754	510,891	1,661,480	0	625,394	7,091,933	20,243,381
LINCOLN SQ OPERATIONS	0	0	0	0	232,150	0	245,044	207,751	684,945
FACILITIES CAPITAL FUND	0	727,978	0	0	12,600	0	0	1,278,003	2,018,581
VILLAGES AT SITKA WOOD	0	0	0	0	1,400	0	0	130,414	131,814
INTERNAL SERVICE FUND	0	0	23,000	1,028,402	200	0	0	110,867	1,162,469
AGATE BEACH CLOSURE FU	0	0	0	0	0	0	0	568,792	568,792
% FOR ART	0	0	0	0	1,400	0	15,000	93,865	110,265
WORKFORCE HOUSING	0	0	0	0	167,300	0	0	210,118	377,418
EXPLORE LINCOLN CITY	0	2,220,361	0	25,000	19,650	0	0	2,101,855	4,366,866
PARKS AND RECREATION F	0	1,455,955	0	304,605	281,715	0	421,678	1,743,814	4,207,767
PARKS CAPITAL FUND	0	0	0	0	5,300	0	0	559,047	564,347
PARKS SDC IMP	0	0	0	180,000	14,700	0	0	635,635	830,335
PROPERTY ABATEMENT	0	0	0	0	400	0	0	26,208	26,608
POLICE BUILDING BOND - 20	0	0	0	0	2,000	0	0	963,510	965,510
UNBONDED ASSESSMENT F	0	0	0	73,250	15,300	0	0	654,588	743,138
STREET OPERATIONS	0	1,455,955	0	17,000	4,300	0	0	519,268	1,996,523
STREET CAPITAL FUND	0	0	0	0	857,933	0	283,250	2,457,347	3,598,530
TRANSPORTATION DEVELO	0	0	0	80,000	7,000	0	0	810,001	897,001
N HWY 101 IMPROVEMENT P	0	0	0	25,000	2,667,500	0	0	156,989	2,849,489
INTERSECTION IMPROVEME	0	0	0	0	1,500	0	0	142,800	144,300
STORM DRAINAGE DEVELO	0	0	0	2,983	1,100	0	0	105,970	110,053
WATER UTILITY OPERATION	0	0	0	4,042,880	65,500	0	0	600,305	4,708,685
WATER CAPITAL	0	0	0	163,200	17,504	0	1,000,000	3,127,819	4,308,523
SEWER UTILITY OPERATION	0	0	0	4,588,822	130,000	0	0	1,495,585	6,214,407
SEWER CAPITAL	0	0	0	261,752	22,700	0	1,250,000	3,146,290	4,680,742
SEWER BONDS	1,617,209	0	0	0	3,000	0	0	131,364	1,751,573
WATER BONDS	0	0	0	0	200	0	450,000	11,423	461,623
<b>TOTAL</b>	<b>9,218,067</b>	<b>7,525,320</b>	<b>1,110,754</b>	<b>11,303,785</b>	<b>6,193,832</b>	<b>0</b>	<b>4,290,366</b>	<b>29,081,561</b>	<b>68,723,685</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
BUDGET SUMMARY BY TYPE**

Monday, July 5, 2021

DEPARTMENT/FUND	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	SPECIAL PAYMENTS	TOTAL TRANSFERS	CONTINGENC IES	UNAPP FUND BALANCE	TOTAL EXPENDITURES
CITY COUNCIL	0	33,628	0	0	0	0	0	0	33,628
CITY ADMINISTRATION	648,054	103,208	0	0	0	0	0	0	751,262
FINANCE	617,309	256,839	3,500	0	0	0	0	0	877,648
LIBRARY	866,120	239,925	0	0	0	0	0	0	1,106,045
MUNICIPAL COURT	104,016	11,244	0	0	0	0	0	0	115,260
CITY ATTORNEY	231,839	38,941	0	0	0	0	0	0	270,780
PLANNING	434,734	97,857	0	0	0	0	0	0	532,591
BUILDING INSPECTION	114,655	247,824	0	0	0	0	0	0	362,479
ECONOMIC DEVELOPMENT	253,651	801,679	10,000	0	0	0	0	0	1,065,330
POLICE	4,612,891	755,054	311,500	0	0	0	0	0	5,679,445
DISPATCH CENTER	1,009,122	153,178	110,000	0	0	0	0	0	1,272,300
CITY HALL OPERATIONS	100,557	408,413	0	0	0	773,352	894,291	6,000,000	8,176,613
LINCOLN SQ OPERATIONS	179,428	281,932	0	0	0	0	223,585	0	684,945
FACILITIES CAPITAL FUND	0	0	1,180,934	617,275	0	0	220,372	0	2,018,581
VILLAGES AT SITKA WOOD	0	40,300	0	0	0	0	91,514	0	131,814
INTERNAL SERVICE FUND	646,430	354,289	95,000	0	0	0	66,750	0	1,162,469
AGATE BEACH CLOSURE FU	0	40,000	0	0	0	0	0	528,792	568,792
% FOR ART	0	10,000	100,265	0	0	0	0	0	110,265
WORKFORCE HOUSING	0	61,650	40,768	0	275,000	0	0	0	377,418
EXPLORE LINCOLN CITY	748,418	1,628,935	0	0	0	112,790	1,876,723	0	4,366,866
PARKS OPERATIONS	895,238	434,693	107,000	0	0	24,500	817,091	500,000	2,778,522
RECREATION CENTER	1,010,255	390,370	28,620	0	0	0	0	0	1,429,245
PARKS CAPITAL FUND	0	0	564,347	0	0	0	0	0	564,347
PARKS SDC IMP	0	0	830,335	0	0	0	0	0	830,335
PROPERTY ABATEMENT	0	26,608	0	0	0	0	0	0	26,608
POLICE BUILDING BOND - 20	0	0	965,510	0	0	0	0	0	965,510
UNBONDED ASSESSMENT F	0	0	743,138	0	0	0	0	0	743,138
STREET OPERATIONS	800,684	497,935	2,000	0	0	110,304	585,600	0	1,996,523
STREET CAPITAL FUND	0	810,000	2,783,530	0	0	5,000	0	0	3,598,530
TRANSPORTATION DEVELO	0	0	897,001	0	0	0	0	0	897,001
N HWY 101 IMPROVEMENT P	0	0	2,849,489	0	0	0	0	0	2,849,489
INTERSECTION IMPROVEME	0	0	144,300	0	0	0	0	0	144,300
STORM DRAINAGE DEVELO	0	0	110,053	0	0	0	0	0	110,053
WATER UTILITY OPERATION	1,576,414	909,430	8,000	50,673	0	1,734,027	430,141	0	4,708,685
WATER CAPITAL	0	0	4,303,523	0	0	5,000	0	0	4,308,523
SEWER UTILITY OPERATION	1,621,042	1,826,019	0	55,087	0	1,467,825	1,244,434	0	6,214,407
SEWER CAPITAL	0	0	4,623,174	0	0	57,568	0	0	4,680,742
SEWER BONDS	0	0	0	1,751,573	0	0	0	0	1,751,573
WATER BONDS	0	0	0	461,623	0	0	0	0	461,623
<b>TOTAL</b>	<b>16,470,857</b>	<b>10,459,951</b>	<b>20,811,987</b>	<b>2,936,231</b>	<b>275,000</b>	<b>4,290,366</b>	<b>6,450,501</b>	<b>7,028,792</b>	<b>68,723,685</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
TAX LEVY CALCULATIONS**

Monday, July 5, 2021

	<b>TOTAL</b>	<b>GENERAL FUND</b>	<b>SEWER BOND FUND</b>
<b>TOTAL BUDGET REQUIREMENT</b>	\$20,333,474	\$18,581,901	\$1,751,573
<b>Less: Budget Resources Except Taxes to be Levied</b>	11,115,407	10,981,043	134,364
<b>Taxes Necessary to Balance the Budget</b>	\$9,218,067	\$7,600,858	\$1,617,209
<b>Add Taxes Estimated not to be Received</b>	639,492	572,109	67,384
<b>Necessary Taxes</b>	\$9,857,559	\$8,172,967	\$1,684,593
<b>Permanent Tax Rate</b>		\$4.0996	

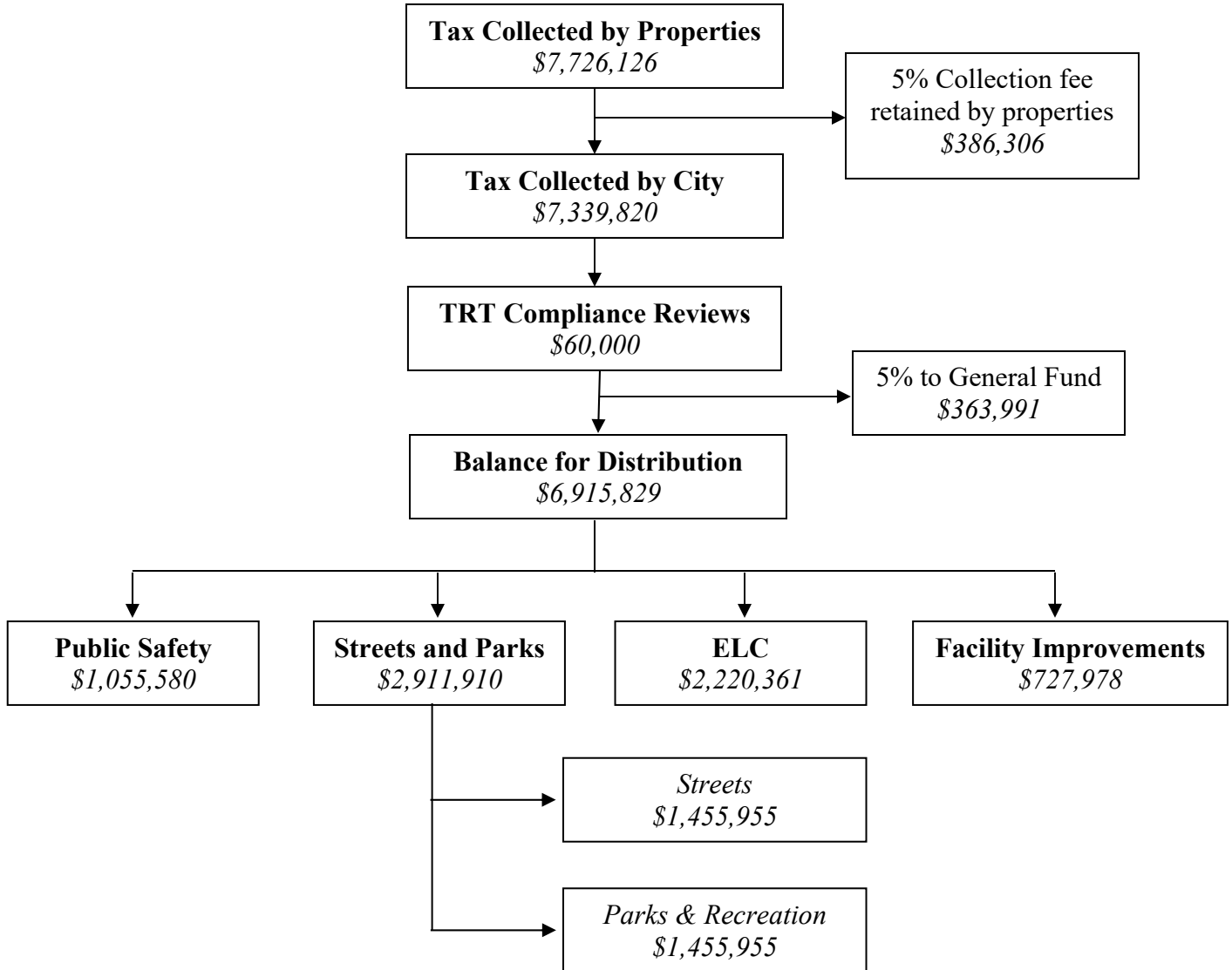
<b>PROPERTY TAX PROJECTION:</b>		
<b>Assessed Value 2020-2021</b>	\$1,935,534,770	\$1,935,534,770
<b>Estimated Net Increased in Assessed Value</b>	3.66%	3.66%
<b>Assessed Value</b>	2,006,349,890	2,006,349,890
<b>Less: Urban Renewal Assessed Value</b>	12,749,080	0
<b>Estimated Assessed Value for FY2021-2022</b>	\$1,993,600,810	\$2,006,349,890
<b>Permanent Tax Rate - General Fund</b>	\$4.0996	
<b>Est. Tax Rate - Bonded Indebtedness</b>		\$0.83963
<b>Necessary Taxes</b>	\$8,172,966	\$1,684,593
<b>Less Amount not to be Collected : 7.0% , 4.0%</b>	(\$572,108)	(\$67,384)
<b>Estimated Taxes to be Collected</b>	\$7,600,858	\$1,617,209

CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-22  
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		2018 SEWER VACTOR		2019 WATER HYDRO		TOTAL PRINCIPAL	TOTAL INTEREST
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	INTEREST	PRINCIPAL
		2.81%		4.10%		2.44%		3.85%						
2020-21	410,000	48,291	502,758	123,209	760,000	213,850	200,000	417,275	44,260	10,827	42,030	8,642	2,781,142	1,959,048
<i>Not in Totals</i>														
2021-22	420,000	36,610	523,690	102,276	795,000	198,650	210,000	407,275	46,114	8,972	43,573	7,100	2,799,260	2,038,377
2022-23	430,000	24,644	545,494	80,473	830,000	182,750	220,000	396,775	48,046	7,040	45,172	5,500	2,815,895	2,118,712
2023-24	435,000	12,427	568,205	57,761	850,000	166,150	230,000	385,775	119,973	5,027	46,830	3,843	2,880,990	2,250,008
2024-25			591,862	34,104	875,000	148,088	240,000	374,275			57,876	2,124	2,323,329	1,764,738
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
2039-40							430,000	182,600					612,600	430,000
2041-48	-	-	-	-	-	-	4,135,000	778,400	-	-	-	-	4,913,400	4,135,000
	1,285,000	73,681	2,689,264	284,076	8,130,000	1,104,963	10,125,000	6,474,031	214,134	21,039	193,450	18,567	30,613,205	22,636,848
REPAYMENT SOURCE	WATER REVENUES		PROPERTY SEWER REVENUES	TAX REVENUES	PROPERTY SEWER REVENUES	TAX REVENUES	FACILITIES TRANSIENT	CAPITAL ROOM TAX	SEWER REVENUES		WATER REVENUES			

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022**

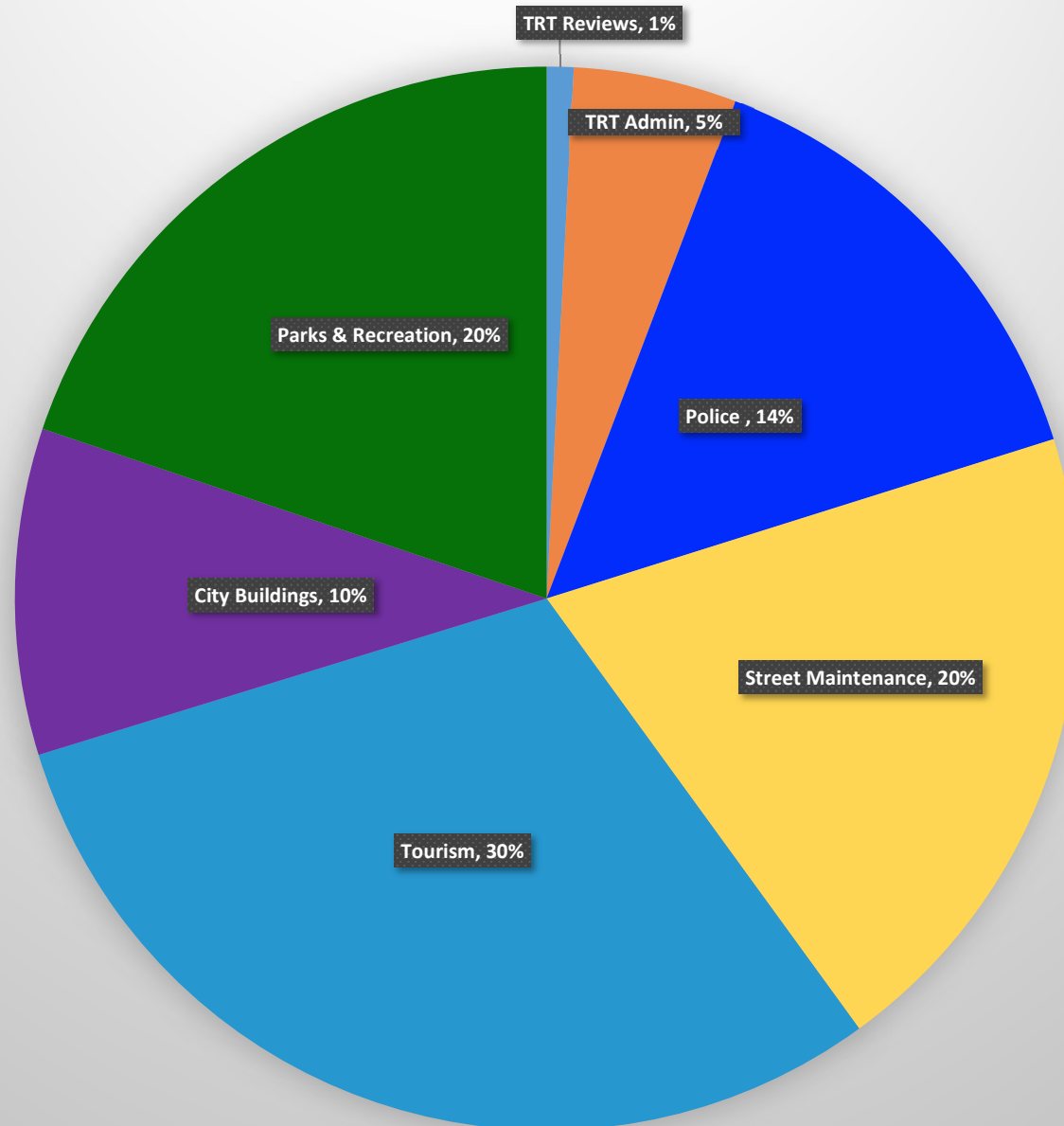
**TRANSIENT ROOM TAX COLLECTION AND DISTRIBUTION ESTIMATES**



	<b>Historical TRT Collected by City</b>					
<b>FY2014-15</b>	<b>FY2015-16</b>	<b>FY2016-17</b>	<b>FY2017-18</b>	<b>FY2018-19</b>	<b>FY2019-20</b>	<b>Est FY2020-21</b>
\$5,887,006	\$6,336,951	\$6,486,163	\$7,039,872	\$7,338,392	\$5,958,385	\$6,990,303

*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 2021-2022  
GENERAL FUND SUMMARY**

Tuesday, July 6, 2021

<b>ACTUAL FY 2018-19</b>	<b>ACTUAL FY 2019-20</b>	<b>BUDGET FY 2020-21</b>		<b>ESTIMATE FY 2020-21</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY2021-22</b>
<b>RESOURCES</b>							
8,897,943	8,880,904	9,055,125	TAXES	9,330,718	9,546,877	9,546,877	9,546,877
1,732,351	1,557,132	1,539,322	FEES, LICENSES, PERMITS	1,486,223	1,520,504	1,520,504	1,520,504
529,318	419,202	0	CHARGES FOR SERVICES	136,414	0	0	0
804,849	981,556	794,224	INTER-GOVERNMENTAL	1,144,507	797,030	797,030	797,030
166,802	209,953	205,267	FINES & FORFEITURES	174,552	190,550	190,550	190,550
834,189	616,046	684,873	MISCELLANEOUS REVENUE	570,659	471,093	471,093	471,093
576,783	592,510	608,709	TRANSFERS IN	608,709	625,394	625,394	625,394
10,099,018	9,756,261	8,120,838	BEGINNING FUND BALANCE	8,311,926	7,091,933	7,091,933	7,091,933
<b>23,641,253</b>	<b>23,013,564</b>	<b>21,008,358</b>	<b>TOTAL RESOURCES</b>	<b>21,763,708</b>	<b>20,243,381</b>	<b>20,243,381</b>	<b>20,243,381</b>
<b>EXPENDITURES</b>							
52,800	32,481	35,178	CITY COUNCIL	25,085	33,628	33,628	33,628
644,836	684,475	942,203	CITY ADMINISTRATION	916,996	751,262	751,262	751,262
794,330	837,776	905,118	FINANCE	869,377	877,648	877,648	877,648
970,969	1,044,386	1,147,408	LIBRARY	1,072,939	1,106,045	1,106,045	1,106,045
74,961	71,317	115,995	MUNICIPAL COURT	111,712	115,260	115,260	115,260
228,730	251,890	290,360	CITY ATTORNEY	288,398	270,780	270,780	270,780
573,068	388,264	496,734	PLANNING	467,042	532,591	532,591	532,591
540,645	312,848	374,217	BUILDING INSPECTION	353,437	362,479	362,479	362,479
503,215	532,750	635,988	ECONOMIC DEVELOPMENT	406,062	1,065,330	1,065,330	1,065,330
4,435,915	5,207,626	5,698,603	POLICE	5,228,133	5,679,445	5,679,445	5,679,445
939,909	1,150,048	1,224,926	DISPATCH CENTER	1,085,534	1,272,300	1,272,300	1,272,300
1,261,326	1,300,338	0	RECREATION DEPT	1,176,068	0	0	0
380,468	741,856	837,792	CITY HALL OPERATIONS	643,785	508,970	508,970	508,970
2,483,819	2,145,583	2,085,051	TRANSFERS OUT	2,027,207	773,352	773,352	773,352
<b>13,884,992</b>	<b>14,701,638</b>	<b>14,789,573</b>	<b>TOTAL EXPENDITURES</b>	<b>14,671,775</b>	<b>13,349,090</b>	<b>13,349,090</b>	<b>13,349,090</b>
<b>ENDING FUND BALANCE</b>							
0	0	218,785	CONTINGENCY	0	894,291	894,291	894,291
9,756,261	8,311,926	6,000,000	UNAPPROPRIATED FUND BALANCE	7,091,933	6,000,000	6,000,000	6,000,000
<b>9,756,261</b>	<b>8,311,926</b>	<b>6,218,785</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>7,091,933</b>	<b>6,894,291</b>	<b>6,894,291</b>	<b>6,894,291</b>
-342,757	-1,444,335	-1,902,053	<i>Excess of Resources over Expenditures</i>	-1,219,993	-197,642	-197,642	-197,642

City of Lincoln City  
General Fund Financial Plan

UR Sunset 2

	Actual	Actual	Actual	Actual	Estimated	Proposed	Projected							
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28		FY28-29
PROPERTY TAXES	6,457,526	6,668,901	6,962,062	7,247,150	7,474,806	7,786,358	8,019,949	8,260,547	8,508,364	8,763,615	9,026,523	9,297,319	9,576,238	3.0%
TRANSIENT ROOM TAXE	1,451,288	1,598,826	1,631,614	1,335,660	1,583,066	1,479,571	1,523,958	1,569,677	1,616,767	1,665,270	1,715,228	1,766,685	1,819,686	3.0%
FRANCHISE FEES	1,048,034	1,079,510	1,080,130	1,071,625	1,060,243	1,087,754	1,120,387	1,153,998	1,188,618	1,224,277	1,261,005	1,298,835	1,337,800	3.0%
PLANNING & BLDG	232,643	269,278	543,910	375,613	337,330	342,300	364,321	387,825	412,915	439,699	468,294	498,826	531,427	
LICENSES & PERMITS	413,734	403,679	412,578	407,988	361,496	371,398	378,826	386,402	394,131	402,013	410,053	418,254	426,620	2.0%
INTERGOVERNMENTAL	601,054	805,514	804,849	981,556	1,144,507	797,030	820,941	845,569	870,936	897,064	923,976	951,696	980,246	3.0%
FINES AND FORFETS	155,884	141,298	166,802	209,953	174,552	190,550	196,267	202,154	208,219	214,466	220,900	227,527	234,352	
COMMUNITY CENTER	500,876	530,968	529,330	419,160	136,642	0	0	0	0	0	0	0	0	3.0%
MISCELLANEOUS	500,972	632,372	802,349	600,173	570,431	471,093	494,356	513,908	534,238	555,374	577,351	600,201	623,959	
TRANSFERS IN	583,535	518,080	608,610	608,424	608,709	625,394	644,156	663,480	683,385	703,886	725,003	746,753	725,003	3.0%
<b>TOTAL REVENUES</b>	<b>11,945,545</b>	<b>12,648,426</b>	<b>13,542,235</b>	<b>13,257,303</b>	<b>13,451,782</b>	<b>13,151,448</b>	<b>13,563,160</b>	<b>13,983,563</b>	<b>14,417,572</b>	<b>14,865,664</b>	<b>15,328,334</b>	<b>15,806,096</b>	<b>16,255,332</b>	
	3.1%	5.9%	7.1%	-2.1%	1.5%	-2.2%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	2.8%	
<b>EXPENDITURES</b>														
CITY COUNCIL	20,117	19,831	52,800	32,481	25,085	33,628	34,637	35,676	36,746	37,849	38,984	40,154	41,358	3.0%
CITY ADMIN	564,577	616,417	644,836	663,328	852,736	751,262	891,137	931,462	973,819	1,018,321	1,065,087	1,114,246	1,165,933	
FINANCE	802,276	749,218	791,330	811,213	796,964	874,148	833,116	871,096	911,009	952,962	997,070	1,043,457	1,092,251	
LIBRARY	868,845	903,344	970,969	1,017,641	990,583	1,106,045	1,035,163	1,081,969	1,131,124	1,182,758	1,237,010	1,294,024	1,353,958	
MUNICIPAL COURT	65,487	69,533	74,961	70,633	105,078	115,260	110,169	115,530	121,175	127,121	133,385	139,986	146,944	
CITY ATTORNEY	238,554	238,468	228,730	241,713	260,004	270,780	272,285	285,204	298,798	313,106	328,167	344,026	360,729	
PLANNING	540,092	534,785	573,068	374,723	435,304	532,591	456,005	477,796	500,741	524,905	550,360	577,182	605,451	
BUILDING INSPECTION	238,429	280,856	540,645	309,258	343,786	362,479	364,830	387,238	411,101	436,517	463,589	492,430	523,158	
ECONOMIC DEVELOPME	0	101,936	493,540	520,284	390,132	618,330	404,870	420,232	436,250	452,954	470,379	488,560	507,534	
POLICE	3,629,567	3,930,841	4,229,682	4,857,230	4,678,182	5,367,945	4,902,422	5,138,542	5,387,230	5,649,217	5,925,278	6,216,240	6,522,979	
DISPATCH	819,453	853,430	938,529	1,018,562	988,898	1,162,300	1,036,251	1,086,101	1,138,591	1,193,873	1,252,110	1,313,473	1,378,146	
COMMUNITY CENTER	1,049,107	1,132,828	1,226,560	1,151,999	1,047,418	0	1,095,167	1,145,450	1,198,424	1,254,256	1,313,123	1,375,217	1,440,742	
CITY HALL OPERATIONS	239,573	381,365	361,875	385,504	393,785	508,970	663,537	683,898	704,889	726,528	748,836	771,834	795,543	
<b>TOTAL OPERATIONAL</b>	<b>9,076,075</b>	<b>9,812,853</b>	<b>11,127,526</b>	<b>11,454,569</b>	<b>11,307,954</b>	<b>11,703,738</b>	<b>12,099,588</b>	<b>12,660,196</b>	<b>13,249,897</b>	<b>13,870,365</b>	<b>14,523,379</b>	<b>15,210,830</b>	<b>15,934,726</b>	
CAPITAL OUTLAY	172,048	228,794	273,647	451,026	101,994	169,250	250,000	250,000	250,000	250,000	250,000	250,000	250,000	
TRANSFERS OUT	427,000	393,878	456,232	495,583	477,207	553,479	570,083	587,186	604,801	622,945	641,634	660,883	680,709	
LOAN TO OTHER FUNDS	0	300,000	0	0	0	0	0	0	0	0	0	0	0	
SPECIAL ONE-TIME	0	750,000	2,027,587	2,300,460	2,784,620	922,623	650,000	500,000	315,000	125,000	0	0	0	
<b>TOTAL EXPENDITURES</b>	<b>9,675,123</b>	<b>11,485,524</b>	<b>13,884,992</b>	<b>14,701,638</b>	<b>14,671,775</b>	<b>13,349,090</b>	<b>13,569,672</b>	<b>13,997,382</b>	<b>14,419,699</b>	<b>14,868,311</b>	<b>15,415,013</b>	<b>16,121,713</b>	<b>16,865,435</b>	
<b>CHANGE TO FUND BALA</b>	<b>2,270,422</b>	<b>1,162,902</b>	<b>-342,757</b>	<b>-1,444,335</b>	<b>-1,219,993</b>	<b>-197,642</b>	<b>-6,512</b>	<b>-13,820</b>	<b>-2,126</b>	<b>-2,646</b>	<b>-86,679</b>	<b>-315,617</b>	<b>-610,104</b>	
BEGINNING BALANCE	6,665,693	8,936,116	10,099,018	9,756,261	8,311,926	7,091,933	6,894,291	6,887,778	6,873,959	6,871,832	6,869,186	6,782,507	6,869,186	
<b>ENDING FUND BALANCE</b>	<b>8,936,116</b>	<b>10,099,018</b>	<b>9,756,261</b>	<b>8,311,926</b>	<b>7,091,933</b>	<b>6,894,291</b>	<b>6,887,778</b>	<b>6,873,959</b>	<b>6,871,832</b>	<b>6,869,186</b>	<b>6,782,507</b>	<b>6,466,890</b>	<b>6,259,082</b>	

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-000-RESOURCES**

Monday, July 5, 2021

<b>ACTUAL FY 2018-19</b>	<b>ACTUAL FY 2019-20</b>	<b>BUDGET FY 2020-21</b>		<b>ESTIMATE FY 2020-21</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2021-22</b>	
<b>RESOURCES</b>								
<b>TAXES</b>								
6,727,417	6,990,709	7,077,257	4101010	CURRENT PROPERTY TAXES	7,294,706	7,600,858	7,600,858	7,600,858
234,644	256,441	180,200	4101020	PRIOR PROPERTY TAXES	180,100	185,500	185,500	185,500
184,613	143,888	0	4105010	TRT FUNDS-PARKS	195,800	0	0	0
19,314	36,561	40,000	4105014	TRT FUNDS - REVIEW	30,000	60,000	60,000	60,000
365,954	296,091	375,901	4105015	TRT FUNDS - ADMIN	348,016	363,991	363,991	363,991
1,061,733	859,120	1,090,119	4105020	TRT FUNDS - POLICE	1,009,250	1,055,580	1,055,580	1,055,580
59	31	0	4111010	BUSINESS & OCCUPATION TAX	56	0	0	0
301,181	293,686	288,800	4111015	OTP ANNUAL RENEWAL FEE	272,600	278,100	278,100	278,100
3,027	4,377	2,848	4111050	PENALTIES & INTEREST	190	2,848	2,848	2,848
8,897,943	8,880,904	9,055,125	TOTAL TAXES		9,330,718	9,546,877	9,546,877	9,546,877
<b>FEES, LICENSES, PERMITS</b>								
166,732	170,173	172,000	4201001	NORTHWEST NATURAL GAS CO	167,216	172,000	172,000	172,000
570,119	551,571	556,500	4201002	PACIFIC POWER AND LIGHT CO.	543,000	553,900	553,900	553,900
22,190	22,806	23,500	4201003	CENTURY LINK (f. EMBARQ)	20,000	20,600	20,600	20,600
109,444	111,282	113,500	4201004	NORTH LINCOLN SANITARY SERV.	118,600	121,000	121,000	121,000
191,327	197,990	207,900	4201005	CHARTER CABLE FRANCHISE FEE	197,000	204,900	204,900	204,900
19,295	14,323	18,300	4201006	COASTCOM INC. FRANCHISE FEE	10,845	11,700	11,700	11,700
1,023	3,478	2,200	4201007	MISC. FRANCHISE FEES	3,582	3,654	3,654	3,654
228,990	121,131	155,900	4202001	BUILDING PERMITS	129,900	133,800	133,800	133,800
0	0	0	4202002	STATE SURCHARGE	0	0	0	0
4,223	6,590	4,500	4202003	SCHOOL EXCISE TAX ADMIN FEE	7,420	7,500	7,500	7,500
640	41,381	0	4202005	MANUFACTURED HOME PERMITS	4,000	1,000	1,000	1,000
49,597	27,433	32,533	4202008	MECHANICAL PERMITS	28,000	29,000	29,000	29,000
240	220	0	4202010	EXCAVATING & GRADING PERMITS	200	200	200	200
228,592	119,854	115,200	4202020	PLAN CHECK (CLASS A)	127,059	130,000	130,000	130,000
6,450	18,648	7,500	4202024	SITE PLAN REVIEW	4,700	7,500	7,500	7,500
2,379	3,530	3,610	4202030	PLANNED UNIT DEVELOP (PUD)	4,000	4,000	4,000	4,000
3,750	5,775	4,921	4202031	SUB-DIVISION FEES	6,000	5,500	5,500	5,500

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-000-RESOURCES**

Monday, July 5, 2021

<b>ACTUAL FY 2018-19</b>	<b>ACTUAL FY 2019-20</b>	<b>BUDGET FY 2020-21</b>		<b>ESTIMATE FY 2020-21</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2021-22</b>
0	500	0	4202032 VARIANCES	1,500	750	750	750
2,875	10,000	5,000	4202033 ZONING CHANGES	2,000	2,500	2,500	2,500
500	3,500	1,000	4202034 CONDITIONAL USE PERMIT	500	750	750	750
4,250	3,650	4,800	4202038 SIGN PERMITS	4,400	4,800	4,800	4,800
10,675	12,601	11,500	4202042 PLANNING REVIEW & INSPECTIONS	17,101	15,000	15,000	15,000
500	0	500	4202044 FLOOD PLAIN DEVELOPMENT REVI	0	0	0	0
250	800	0	4202090 APPEALS	550	0	0	0
4,150	3,560	3,500	4208001 LIQUOR LICENSE	3,500	3,575	3,575	3,575
23,336	22,883	31,483	4208100 BURGLAR ALARM PERMITS	21,700	22,400	22,400	22,400
77,175	79,334	60,000	4208201 VACATION RENTAL PERMIT	60,700	61,500	61,500	61,500
50	150	0	4208203 VRD REINSPECTION FEE	0	0	0	0
1,100	1,593	1,200	4208301 HOME OCCUPATION PERMIT APPLI	900	1,100	1,100	1,100
1,975	1,950	1,900	4208801 TAXICAB DRIVER'S PERMITS	1,475	1,500	1,500	1,500
525	425	375	4208802 TAXICAB VEHICLE CERTIFICATES	375	375	375	375
<b>1,732,351</b>	<b>1,557,132</b>	<b>1,539,322</b>	<b>TOTAL FEES, LICENSES, PERMITS</b>	<b>1,486,223</b>	<b>1,520,504</b>	<b>1,520,504</b>	<b>1,520,504</b>
			<b>CHARGES FOR SERVICES</b>				
80,661	59,460	0	4601012 COMMUNITY CENTER POS REVENU	5,000	0	0	0
270,837	238,220	0	4601013 COMMUNITY CENTER REVENUE	45,000	0	0	0
32,041	44,030	0	4601014 COMM CNTR REV- EMP MEMBERSHI	47,414	0	0	0
12,737	12,563	0	4601015 MULTIPURPOSE BUILDING USE FEE	-1,000	0	0	0
53,286	15,910	0	4640001 SPECIAL RECREATION PROGRAMS	10,000	0	0	0
79,756	49,020	0	4640201 AFTER SCHOOL PROGRAM	30,000	0	0	0
<b>529,318</b>	<b>419,202</b>	<b>0</b>	<b>TOTAL CHARGES FOR SERVICES</b>	<b>136,414</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>INTER-GOVERNMENTAL</b>				
408	0	0	4301800 FEDERAL GRANTS	0	0	0	0
20,000	0	100,000	4302000 STATE GRANTS	22,469	0	0	0
10,000	9,561	10,700	4302001 CIGARETTE TAX ALLOCATION	10,017	9,840	9,840	9,840
158,578	142,652	156,650	4302002 LIQUOR REVENUE ALLOCATION	185,100	190,700	190,700	190,700
156,485	165,615	168,800	4302003 STATE REVENUE SHARING	180,628	173,864	173,864	173,864
9,140	4,500	0	4302081 RECREATION GRANT	43,500	0	0	0

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-000-RESOURCES**

Monday, July 5, 2021

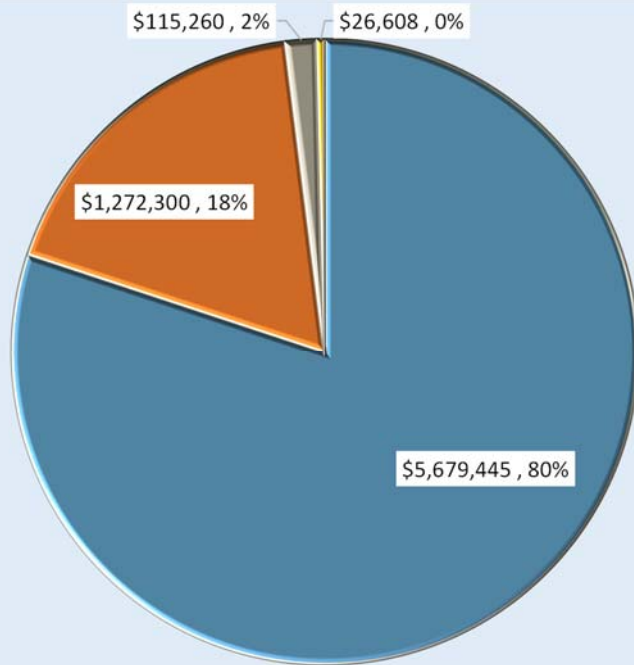
<b>ACTUAL FY 2018-19</b>	<b>ACTUAL FY 2019-20</b>	<b>BUDGET FY 2020-21</b>		<b>ESTIMATE FY 2020-21</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2021-22</b>
44,963	48,524	44,281	4302120 9-1-1 TAX ALLOCATION	56,825	80,494	80,494	80,494
14,632	11,067	14,500	4302121 POLICE GRANTS AND REIMBURSEM	33,340	14,500	14,500	14,500
7,988	450	1,500	4302130 LIBRARY GRANTS	1,500	1,500	1,500	1,500
159,082	184,022	0	4302420 MARIJUANA TAX ALLOCATION	212,968	0	0	0
0	120,940	0	4302429 COVID-19 GRANTS	99,867	0	0	0
200,772	229,225	246,293	4303130 LIBRARY SERVICE DISTRICT	246,293	272,052	272,052	272,052
0	15,000	0	4303140 LINCOLN COUNTY	0	0	0	0
22,802	50,000	51,500	4304201 FIRE DISPATCHING	52,000	54,080	54,080	54,080
804,849	981,556	794,224	TOTAL INTER-GOVERNMENTAL	1,144,507	797,030	797,030	797,030
			FINES & FORFEITURES				
132,942	180,523	182,092	4501001 FINES & FORFEITURES	151,214	167,000	167,000	167,000
4,805	5,445	5,294	4501003 COURT COSTS	3,546	4,000	4,000	4,000
7,889	11,783	7,914	4501118 COLLECTION FEES RECEIVED	6,592	7,500	7,500	7,500
-12,162	-14,958	-13,598	4501120 COLLECTION AGENCY FEES	-10,050	-12,000	-12,000	-12,000
29,673	25,919	23,565	4501121 STATE COURT COLLECTIONS	22,400	23,300	23,300	23,300
2,041	465	0	4501301 RESTITUTION	100	0	0	0
1,434	345	0	4550001 LIBRARY FINES	0	0	0	0
180	432	0	4560002 CODE ENFORCEMENT FINES	750	750	750	750
166,802	209,953	205,267	TOTAL FINES & FORFEITURES	174,552	190,550	190,550	190,550
			MISCELLANEOUS REVENUE				
2,900	2,200	3,000	4601009 POLICE IMPOUNDMENT FEE	2,400	2,400	2,400	2,400
5,970	5,459	6,900	4601010 POLICE REPORT FEE	6,086	6,900	6,900	6,900
265,153	267,436	316,135	4601020 CHINOOK WINDS CASINO	269,190	271,882	271,882	271,882
13	-42	100	4601021 Customer Acct- Comm Center	228	0	0	0
56,869	58,185	58,500	4601050 LAND LEASE	60,750	61,750	61,750	61,750
3,720	3,337	2,750	4601051 LEASE INCOME	2,750	2,750	2,750	2,750
14,280	14,335	14,280	4601160 GLASS STUDIO (RENT INCOME)	14,698	14,750	14,750	14,750
19,735	17,624	19,735	4601905 RECORDING FEES	19,944	20,542	20,542	20,542
-26	-71	0	4601909 Cash over/short	-4	0	0	0
9,050	7,226	8,750	4601910 OTHER REVENUE	5,778	6,500	6,500	6,500

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-000-RESOURCES**

Monday, July 5, 2021

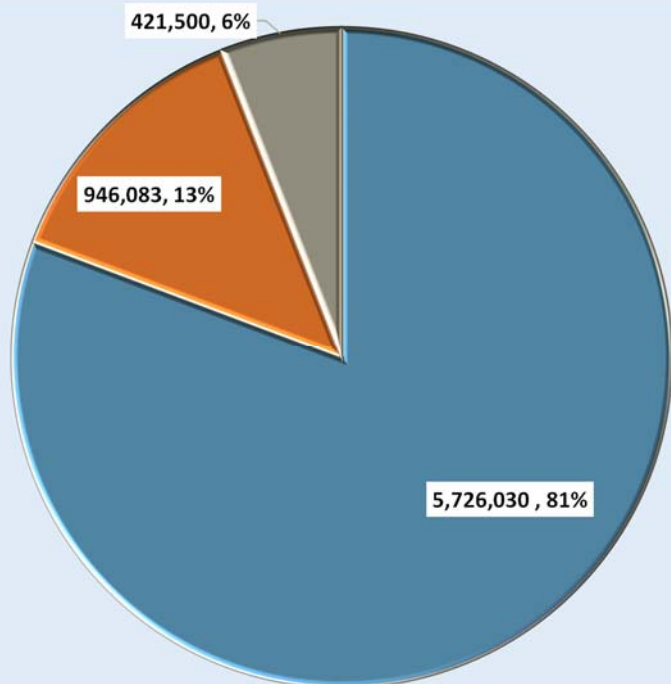
ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
459	0	0	4601911 CONVENIENCE FEE	-76	0	0	0
287,371	206,372	215,449	4610001 INTEREST ALLOCATED	72,600	73,400	73,400	73,400
5,237	5,253	7,500	4610002 INTEREST DIRECT	3,368	3,500	3,500	3,500
16,537	1,301	0	4650005 SALE OF EQUIPMENT	3,600	0	0	0
3	9	0	4660001 LIBRARY USER FEES	0	0	0	0
5,835	3,948	5,636	4660002 LIBRARY PRINTING	0	1,409	1,409	1,409
814	724	978	4660011 MATL. REPLACE FEE -LOST BOOKS	0	250	250	250
146	97	160	4660101 REPLACEMENT -LOST LIBRARY CA	0	60	60	60
14	1	0	4661909 Cash over/short (Library)	0	0	0	0
60,269	527	0	4690010 INSURANCE CLAIMS/REFUNDS	75,439	0	0	0
6,201	1,211	5,000	4690015 CIS WELLNESS INCENTIVE PROGRA	13,908	5,000	5,000	5,000
41,812	0	0	4690503 FRIENDS FOUNDATION REIMB	0	0	0	0
0	5,000	20,000	4690504 K-9 PROGRAM REVENUE	20,000	0	0	0
31,827	15,914	0	4699830 REIMBURSEMENT FROM URBAN RE	0	0	0	0
834,189	616,046	684,873	TOTAL MISCELLANEOUS REVENUE	570,659	471,093	471,093	471,093
			TRANSFERS IN				
22,420	23,093	23,786	4701265 TRANSFER FROM PARKS MAINT FU	23,786	24,500	24,500	24,500
37,698	38,829	39,994	4701822 TRANSFER FROM ELC (VCB) FUND	39,994	41,194	41,194	41,194
68,907	70,974	73,103	4702220 TRANSFER FROM STREET FUND	73,103	75,296	75,296	75,296
52,568	52,568	52,568	4702470 LOAN-SDC IMPROVEMENT TRF IN	52,568	52,568	52,568	52,568
227,887	234,724	241,766	4702770 TRANSFER FROM WATER FUND	241,766	249,019	249,019	249,019
167,303	172,322	177,492	4702780 TRANSFER FROM SEWER FUND	177,492	182,817	182,817	182,817
576,783	592,510	608,709	TOTAL TRANSFERS IN	608,709	625,394	625,394	625,394
			BEGINNING FUND BALANCE				
10,099,018	9,756,261	8,120,838	4890010 BEGINNING BALANCE	8,311,926	7,091,933	7,091,933	7,091,933
10,099,018	9,756,261	8,120,838	TOTAL BEGINNING FUND BALANCE	8,311,926	7,091,933	7,091,933	7,091,933
<b>23,641,253</b>	<b>23,013,564</b>	<b>21,008,358</b>	<b>TOTAL RESOURCES</b>	<b>21,763,708</b>	<b>20,243,381</b>	<b>20,243,381</b>	<b>20,243,381</b>

### Police Expenditures by Activity



- Police
- Dispatch
- Municipal Court
- Property Abatement

### Police Expenditures by Category



- Personnel
- Materials & Services
- Capital & Reserve

### Police Services at a Glance

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

The Budget includes the following

- An upgrade of existing Detective position to a Detective Sergeant position. This position will directly supervise the individual detectives and will improve succession planning for the Police.
- An additional position of Adm. Lieutenant. This additional position will greatly enhance the police department’s ability to be more pro-active rather than in a reactionary mode. This position will also take on direct supervision of the Code Enforcement program.
- Four new marked patrol vehicles and one unmarked detective vehicle (two are carryover from FY21-22 budget).
- A one-time capital purchase of \$110,000 for new Avtec Ratio Network Expansion for Dispatch

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-051-POLICE**

Monday, July 5, 2021

<b>ACTUAL FY 2018-19</b>	<b>ACTUAL FY 2019-20</b>	<b>BUDGET FY 2020-21</b>		<b>ESTIMATE FY 2020-21</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2021-22</b>
<b>POLICE</b>							
PERSONAL SERVICES							
2,053,586	2,310,099	2,389,150	6101100 SALARIES	2,199,613	2,543,865	2,543,865	2,543,865
7,015	41,448	16,052	6102001 PART TIME & SEASONAL SALARIES	0	0	0	0
226,079	169,384	215,847	6103012 OVERTIME	201,621	217,502	217,502	217,502
171,097	187,207	200,510	6105011 FICA/MEDICARE	172,255	211,245	211,245	211,245
155,794	172,757	207,041	6105012 WORKERS' COMP	151,135	202,794	202,794	202,794
533	0	0	6105013 UNEMPLOYMENT REIMBURSEMENT	0	0	0	0
505,558	590,695	620,416	6106011 MEDICAL & DENTAL INSURANCE	590,681	676,674	676,674	676,674
1,487	1,553	1,600	6106012 LIFE INSURANCE	1,646	1,650	1,650	1,650
7,219	7,050	8,991	6106013 LONG-TERM DISABILITY INS.	6,817	9,471	9,471	9,471
425,738	744,657	1,138,585	6106014 RETIREMENT	1,041,985	716,673	716,673	716,673
8,295	8,918	9,052	6106015 DEFERRED COMPENSATION	8,794	10,017	10,017	10,017
0	0	15,000	6107011 PAID VACATION POLICE	15,000	15,000	15,000	15,000
18,000	0	8,000	6108001 RELOCATION ALLOWANCE	0	8,000	8,000	8,000
3,580,402	4,233,768	4,830,244	TOTAL PERSONAL SERVICES	4,389,547	4,612,891	4,612,891	4,612,891
MATERIALS & SERVICES							
24,739	43,879	43,938	6201119 MISC. CONTRACTED SERVICES	52,000	50,335	50,335	50,335
7,356	46,200	2,000	6201152 LEGAL SERVICES	25,000	27,000	27,000	27,000
1,980	2,359	2,706	6201153 GEOGRAPHICAL INFO SYS SUPPORT	2,645	2,569	2,569	2,569
4,576	20	0	6202101 INACTIVE	0	0	0	0
6,565	18,001	25,263	6202102 COMPUTER SOFTWARE	68,115	25,453	25,453	25,453
100,144	105,000	112,275	6202110 INFORMATION TECHNOLOGY SUPP	112,275	112,276	112,276	112,276
14,057	17,177	17,000	6203001 ELECTRIC POWER	30,000	25,000	25,000	25,000
1,442	1,472	850	6203010 NATURAL GAS	1,500	1,500	1,500	1,500
37,619	35,413	40,500	6203020 TELEPHONE	38,000	40,500	40,500	40,500
549	286	0	6205002 ADVERTISING & PROMOTION	293	0	0	0
8,185	1,791	5,060	6205003 PRINTING	5,060	5,060	5,060	5,060
32,774	16,604	26,882	6206002 TRAINING	6,000	26,882	26,882	26,882
869	856	750	6206003 MEETINGS	750	750	750	750
10,921	55	0	6206004 RECRUITMENT AND TESTING	0	0	0	0



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-051-POLICE**

Monday, July 5, 2021

<b>ACTUAL FY 2018-19</b>	<b>ACTUAL FY 2019-20</b>	<b>BUDGET FY 2020-21</b>		<b>ESTIMATE FY 2020-21</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2021-22</b>	
1,455	1,595	2,015	6206005	MEMBERSHIP AND DUES	2,500	2,515	2,515	2,515
760	794	1,490	6206006	BOOKS AND PERIODICALS	500	1,490	1,490	1,490
3,248	3,606	6,800	6206007	SAFETY	6,800	6,800	6,800	6,800
3,356	4,717	6,000	6207007	COMMUNITY POLICING PROGRAMS	0	6,000	6,000	6,000
3,863	3,104	4,500	6209001	POSTAGE, SHIPPING, METER LEASE	4,500	4,500	4,500	4,500
78,094	93,520	99,250	6209010	INSURANCE AND BONDS	116,162	129,900	129,900	129,900
46,260	25,219	35,500	6209030	UNIFORMS & CLOTHING	35,500	36,500	36,500	36,500
3,895	4,417	6,000	6210001	BUILDING MAINTENANCE	12,000	10,000	10,000	10,000
16,064	41,451	5,000	6211001	RADIO COMMUNICATION MAINT.	0	5,000	5,000	5,000
4,892	2,050	4,500	6211005	FIREARMS/RANGE MANAGEMENT	4,500	4,500	4,500	4,500
585	1,766	3,800	6211020	MAINTENANCE/LEASE-OFFICE EQUI	3,800	4,000	4,000	4,000
52,189	54,171	55,000	6221001	GASOLINE, FUEL, OILS	32,000	50,000	50,000	50,000
110,787	115,000	92,906	6221013	VEHICLE REPAIR & OPERATION	97,003	100,940	100,940	100,940
10,934	8,017	11,500	6222050	AMMUNITION	11,500	11,500	11,500	11,500
0	3,536	10,500	6225001	CODE ENFORCEMENT EXPENSE	5,000	10,500	10,500	10,500
1,743	2,057	2,500	6225002	INVESTIGATIVE EXPENSE	2,500	0	0	0
0	0	65,000	6225004	K-9 PROGRAM EXPENSE	45,000	10,000	10,000	10,000
53,094	44,507	39,000	6229001	OTHER SUPPLIES	50,000	39,000	39,000	39,000
1,004	1,344	3,000	6231094	DARE SUPPLIES	0	3,000	3,000	3,000
0	57,495	0	6231215	EMERGENCY SERVICES PROGRAM	0	0	0	0
5,282	9,849	8,974	6260001	EMPLOYEE WELLNESS	8,974	1,584	1,584	1,584
649,280	767,328	740,459		TOTAL MATERIALS & SERVICES	779,877	755,054	755,054	755,054
				CAPITAL OUTLAY				
141,541	158,937	117,900	6310001	AUTOMOBILES	43,951	311,500	311,500	311,500
0	35,720	0	6310101	OTHER VEHICLES	0	0	0	0
0	2,199	0	6320001	OFFICE EQUIPMENT	1,452	0	0	0
64,691	8,176	10,000	6320201	OTHER EQUIPMENT (CAPITAL)	13,306	0	0	0
0	1,498	0	6330201	BUILDING IMPROVEMENTS	0	0	0	0
206,233	206,530	127,900		TOTAL CAPITAL OUTLAY	58,709	311,500	311,500	311,500
<b>4,435,915</b>	<b>5,207,626</b>	<b>5,698,603</b>		<b>TOTAL EXPENDITURES</b>	<b>5,228,133</b>	<b>5,679,445</b>	<b>5,679,445</b>	<b>5,679,445</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-052-DISPATCH CENTER**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>DISPATCH CENTER</b>							
PERSONAL SERVICES							
464,986	465,922	489,819	6101100 SALARIES	450,238	548,908	548,908	548,908
2,047	20,723	47,658	6102001 PART TIME & SEASONAL SALARIES	0	0	0	0
68,375	77,897	60,898	6103012 OVERTIME, CITY EMPLOYEES	91,047	68,852	68,852	68,852
39,367	41,221	45,776	6105011 FICA/MEDICARE	39,337	47,259	47,259	47,259
1,221	1,058	1,117	6105012 WORKERS' COMP	983	1,136	1,136	1,136
151,929	166,198	202,474	6106011 MEDICAL & DENTAL INSURANCE	151,126	191,426	191,426	191,426
351	330	450	6106012 LIFE INSURANCE	316	450	450	450
1,817	1,561	2,052	6106013 LONG-TERM DISABILITY INS.	1,549	1,943	1,943	1,943
85,237	147,345	226,295	6106014 RETIREMENT	205,668	144,648	144,648	144,648
0	0	4,500	6107012 PAID VACATION DISPATCHER	4,500	4,500	4,500	4,500
815,329	922,257	1,081,039	TOTAL PERSONAL SERVICES	944,764	1,009,122	1,009,122	1,009,122
MATERIALS & SERVICES							
742	885	1,015	6201153 GEOGRAPHICAL INFO SYS SUPPORT	992	963	963	963
1,950	2,760	0	6202101 INACTIVE	0	0	0	0
2,760	0	3,260	6202102 COMPUTER SOFTWARE	11,000	10,260	10,260	10,260
40,058	42,000	44,910	6202110 INFORMATION TECHNOLOGY SUPP	44,910	44,910	44,910	44,910
0	100	140	6203020 TELEPHONE	110	115	115	115
3,568	4,560	8,400	6206002 TRAINING	1,280	8,280	8,280	8,280
87	311	100	6206003 MEETINGS	100	100	100	100
5,057	0	0	6206004 RECRUITMENT AND TESTING	0	0	0	0
240	203	300	6206005 MEMBERSHIP AND DUES	200	800	800	800
0	0	100	6206006 BOOKS AND PERIODICALS	0	100	100	100
0	380	680	6206007 SAFETY	200	680	680	680
2,808	3,195	3,380	6209010 INSURANCE AND BONDS	3,576	4,000	4,000	4,000
1,875	636	4,400	6211001 RADIO COMMUNICATION MAINT.	2,500	4,800	4,800	4,800
27,119	29,792	31,732	6211002 RECORDS MANAGEMENT (R.A.I.N.)	31,732	32,730	32,730	32,730
1,692	1,777	2,100	6211003 LOGGING RECORDER MAINT	1,800	1,900	1,900	1,900
33,780	35,590	39,740	6211004 COMPUTER AIDED DISPATCH (CAD)	39,740	40,540	40,540	40,540

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-052-DISPATCH CENTER**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
1,464	772	3,000	6229001 OTHER SUPPLIES	2,000	3,000	3,000	3,000
0	2,148	630	6260001 EMPLOYEE WELLNESS	630	0	0	0
123,201	125,108	143,887	TOTAL MATERIALS & SERVICES	140,770	153,178	153,178	153,178
			CAPITAL OUTLAY				
1,380	102,683	0	6320201 OTHER EQUIPMENT (CAPITAL)	0	110,000	110,000	110,000
1,380	102,683	0	TOTAL CAPITAL OUTLAY	0	110,000	110,000	110,000
<b>939,909</b>	<b>1,150,048</b>	<b>1,224,926</b>	<b>TOTAL EXPENDITURES</b>	<b>1,085,534</b>	<b>1,272,300</b>	<b>1,272,300</b>	<b>1,272,300</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-036-MUNICIPAL COURT**

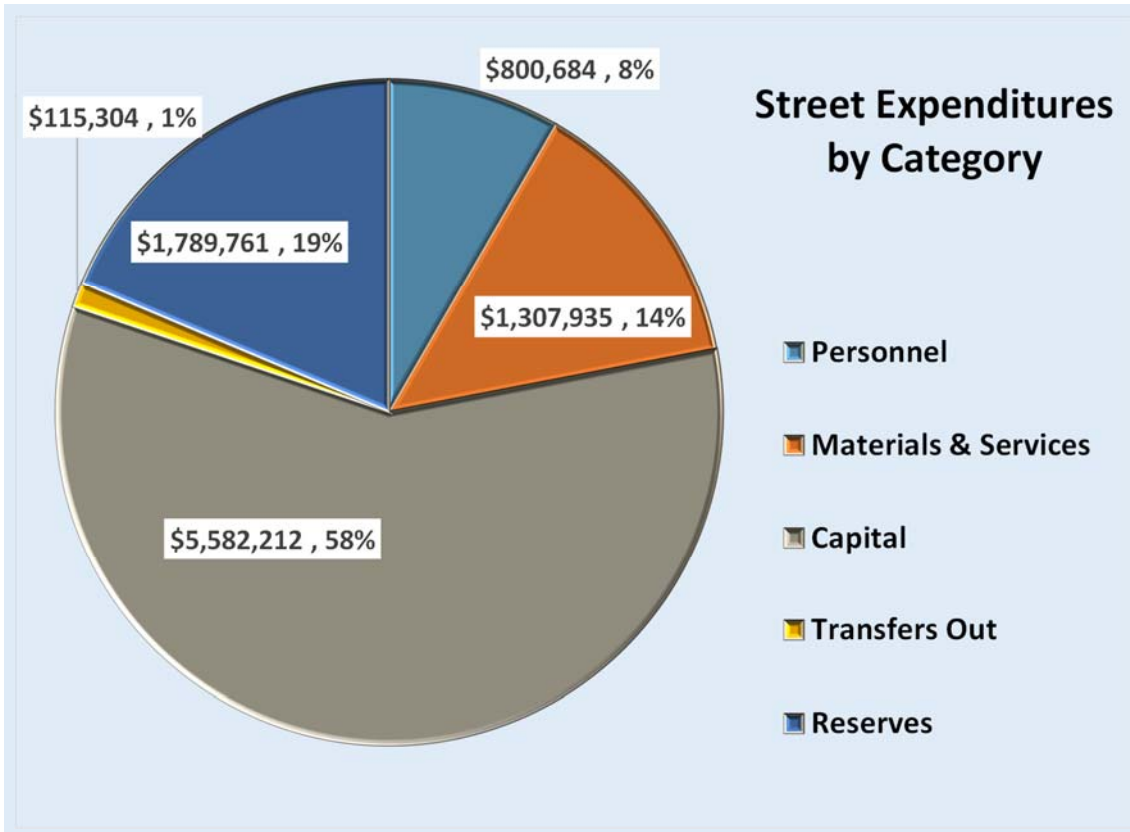
Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>MUNICIPAL COURT</b>							
PERSONAL SERVICES							
19,680	18,881	0	6101100 SALARIES	44,805	48,665	48,665	48,665
19,566	27,143	65,105	6102001 PART TIME & SEASONAL SALARIES	19,680	19,680	19,680	19,680
2,854	3,439	4,981	6105011 FICA/MEDICARE	4,617	5,228	5,228	5,228
97	134	188	6105012 WORKERS' COMP	178	189	189	189
7,081	8,501	18,061	6106011 MEDICAL & DENTAL INSURANCE	18,806	19,350	19,350	19,350
50	50	150	6106012 LIFE INSURANCE	60	50	50	50
99	92	156	6106013 LONG-TERM DISABILITY INS.	151	167	167	167
2,024	3,926	15,535	6106014 RETIREMENT	15,176	10,687	10,687	10,687
51,451	62,166	104,176	TOTAL PERSONAL SERVICES	103,473	104,016	104,016	104,016
MATERIALS & SERVICES							
15,866	1,120	2,000	6201119 MISC. CONTRACTED SERVICES	500	2,000	2,000	2,000
5,007	5,250	5,614	6202110 INFORMATION TECHNOLOGY SUPP	5,614	5,614	5,614	5,614
846	1,313	2,000	6206002 TRAINING	0	2,000	2,000	2,000
267	0	0	6206004 RECRUITMENT AND TESTING	0	0	0	0
752	807	750	6206005 MEMBERSHIP AND DUES	750	750	750	750
21	0	100	6206006 BOOKS AND PERIODICALS	50	100	100	100
287	241	280	6211020 MAINTENANCE/LEASE-OFFICE EQUI	250	280	280	280
464	420	500	6229001 OTHER SUPPLIES	500	500	500	500
0	0	575	6260001 EMPLOYEE WELLNESS	575	0	0	0
23,510	9,151	11,819	TOTAL MATERIALS & SERVICES	8,239	11,244	11,244	11,244
<b>74,961</b>	<b>71,317</b>	<b>115,995</b>	<b>TOTAL EXPENDITURES</b>	<b>111,712</b>	<b>115,260</b>	<b>115,260</b>	<b>115,260</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
465-000-PROPERTY ABATEMENT**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
0	604	0	4403120	REDUCTIONS-LIENS FILED	750	0	0
0	604	0		TOTAL CHARGES FOR SERVICES	750	0	0
MISCELLANEOUS REVENUE							
656	605	775	4610001	INTEREST ALLOCATED	300	400	400
0	309	0	4610002	INTEREST DIRECT	0	0	0
656	913	775		TOTAL MISCELLANEOUS REVENUE	300	400	400
TRANSFERS IN							
50,000	0	0	4702111	TRANSFER FROM GENERAL FUND	0	0	0
50,000	0	0		TOTAL TRANSFERS IN	0	0	0
BEGINNING FUND BALANCE							
0	30,976	25,583	4890010	BEGINNING BALANCE	25,158	26,208	26,208
0	30,976	25,583		TOTAL BEGINNING FUND BALANCE	25,158	26,208	26,208
<b>50,656</b>	<b>32,494</b>	<b>26,358</b>		<b>TOTAL RESOURCES</b>	<b>26,208</b>	<b>26,608</b>	<b>26,608</b>
MATERIALS & SERVICES							
19,680	6,335	26,358	6210020	PROPERTY ABATEMENT	0	26,608	26,608
19,680	6,335	26,358		TOTAL MATERIALS & SERVICES	0	26,608	26,608
<b>19,680</b>	<b>6,335</b>	<b>26,358</b>		<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>26,608</b>	<b>26,608</b>
CONTINGENCY/FUND BALANCE							
30,976	26,158	0	6800502	UNAPPROPRIATED FUND BALANCE	26,208	0	0
30,976	26,158	0		TOTAL CONTINGENCY/FUND BALANCE	26,208	0	0
<b>30,976</b>	<b>26,158</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>26,208</b>	<b>0</b>	<b>0</b>
30,976	-4,818	-25,583		<i>Excess of Resources over Expenditures</i>	1,050	-26,208	-26,208



## Streets at a Glance

The largest revenue source for Street Operation Fund is the transient room tax which accounts for 99% of the annual revenue, (\$1,455,955)

The transient room tax is an elastic revenue and therefore subject to changes in the economy. Uncertainty in the travel industry continues due to the COVID-19 emergency. The decrease in the budgeted TRT revenue from FY2020-21 reflects this uncertainty.

## Items of Note: - Capital Projects

- HS Drive from SE Spyglass to Hwy 101 includes ADA Sidewalk Imp 3500' = \$630,000
- S 3rd Street Flashing Beacon and Plaza = \$350,000
- NE 14th Sidewalk Hwy 101 to Oar sidewalk = \$550,000
- NW Keel and NW Jetty Storm Improvements = \$293,430
- Logan Culvert Project County Funds = \$391,044
- Ramps for Hwy approaches = \$200,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
201-000-STREET OPERATIONS**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
TAXES							
1,463,636	1,184,191	1,503,594	4105010	TRANSIENT ROOM TAX	1,392,052	1,455,955	1,455,955
1,463,636	1,184,191	1,503,594		TOTAL TAXES	1,392,052	1,455,955	1,455,955
FEES, LICENSES, PERMITS							
15,192	13,092	14,000	4202010	EXCAVATING & GRADING PERMITS	16,109	17,000	17,000
15,192	13,092	14,000		TOTAL FEES, LICENSES, PERMITS	16,109	17,000	17,000
INTER-GOVERNMENTAL							
0	5,983	0	4302429	COVID-19 GRANTS	26,525	0	0
0	5,983	0		TOTAL INTER-GOVERNMENTAL	26,525	0	0
MISCELLANEOUS REVENUE							
1,240	147	0	4601910	OTHER REVENUE	25	0	0
25,042	11,120	13,000	4610001	INTEREST ALLOCATED	4,200	4,300	4,300
122	34,565	0	4650005	SALE OF EQUIPMENT	0	0	0
16,438	165	0	4690010	INSURANCE CLAIMS/REFUNDS	2,450	0	0
0	5,999	0	4690015	CIS WELLNESS INCENTIVE PROGRA	0	0	0
42,841	51,996	13,000		TOTAL MISCELLANEOUS REVENUE	6,675	4,300	4,300
BEGINNING FUND BALANCE							
1,277,785	991,593	522,613	4890010	BEGINNING BALANCE	507,719	519,268	519,268
1,277,785	991,593	522,613		TOTAL BEGINNING FUND BALANCE	507,719	519,268	519,268
<b>2,799,454</b>	<b>2,246,855</b>	<b>2,053,207</b>		<b>TOTAL RESOURCES</b>	<b>1,949,080</b>	<b>1,996,523</b>	<b>1,996,523</b>

PERSONAL SERVICES

374,871	409,402	420,069	6101100	SALARIES	398,511	424,905	424,905	424,905
26,181	26,421	30,148	6102001	PART TIME & SEASONAL SALARIES	25,360	30,458	30,458	30,458
72	490	998	6103012	OVERTIME, CITY EMPLOYEES	103	784	784	784
29,502	32,076	34,518	6105011	FICA/MEDICARE	29,812	34,895	34,895	34,895
40,675	48,200	60,677	6105012	WORKERS' COMP	38,691	56,495	56,495	56,495
0	364	0	6105013	UNEMPLOYMENT REIMBURSEMENT	0	0	0	0
112,824	131,778	140,735	6106011	MEDICAL & DENTAL INSURANCE	135,629	144,446	144,446	144,446

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
201-000-STREET OPERATIONS**

Monday, July 5, 2021

<b>ACTUAL FY 2018-19</b>	<b>ACTUAL FY 2019-20</b>	<b>BUDGET FY 2020-21</b>		<b>ESTIMATE FY 2020-21</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2021-22</b>
372	343	345	6106012 LIFE INSURANCE	346	345	345	345
1,486	1,391	1,498	6106013 LONG-TERM DISABILITY INS.	1,421	1,515	1,515	1,515
69,736	119,637	174,500	6106014 RETIREMENT	169,434	106,841	106,841	106,841
655,719	770,102	863,488	TOTAL PERSONAL SERVICES	799,307	800,684	800,684	800,684
<b>MATERIALS &amp; SERVICES</b>							
5,022	16,564	38,200	6201119 MISC. CONTRACTED SERVICES	30,000	38,200	38,200	38,200
20,591	17,693	20,291	6201153 GEOGRAPHICAL INFO SYS SUPPORT	19,835	19,268	19,268	19,268
1,333	3,098	0	6202101 INACTIVE	0	0	0	0
0	0	3,000	6202102 COMPUTER SOFTWARE	4,173	3,000	3,000	3,000
10,014	10,500	11,228	6202110 INFORMATION TECHNOLOGY SUPP	11,228	11,228	11,228	11,228
6,226	6,333	6,500	6203001 ELECTRIC POWER	6,500	6,500	6,500	6,500
196,656	191,022	200,000	6203002 STREET LIGHTING	193,000	200,000	200,000	200,000
4,007	3,501	4,500	6203020 TELEPHONE	4,000	4,500	4,500	4,500
0	389	0	6205001 LEGAL NOTICES	0	0	0	0
3,110	1,615	5,000	6206002 TRAINING	2,500	5,000	5,000	5,000
258	240	300	6206003 MEETINGS	0	300	300	300
288	0	500	6206004 RECRUITMENT AND TESTING	200	500	500	500
403	117	1,000	6206005 MEMBERSHIP AND DUES	0	1,000	1,000	1,000
172	75	250	6206006 BOOKS AND PERIODICALS	92	250	250	250
1,753	933	2,000	6206007 SAFETY	2,340	2,000	2,000	2,000
11,285	13,346	14,120	6209010 INSURANCE AND BONDS	13,815	15,500	15,500	15,500
1,432	1,438	2,200	6209030 UNIFORMS & CLOTHING	1,500	2,200	2,200	2,200
3,001	1,301	2,000	6210001 BUILDING MAINTENANCE	1,500	2,000	2,000	2,000
97,724	70,513	64,500	6210010 SYSTEM MAINTENANCE	64,500	64,500	64,500	64,500
996	347	4,500	6211010 STREET SIGNAL MAINTENANCE	1,200	3,000	3,000	3,000
2,179	2,863	2,500	6211020 MAINTENANCE/LEASE-OFFICE EQUI	2,500	2,500	2,500	2,500
19,542	18,790	20,000	6221001 GASOLINE, FUEL, OILS	20,000	20,000	20,000	20,000
98,081	75,705	90,807	6221013 VEHICLE REPAIR & OPERATION	87,284	85,239	85,239	85,239
8,990	0	0	6221015 CORROSION CONTROL	0	0	0	0
2,173	3,562	6,500	6229001 OTHER SUPPLIES	4,000	6,500	6,500	6,500



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
201-000-STREET OPERATIONS**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
1,400	1,500	2,000	6231204 BANNERS	2,000	2,000	2,000	2,000
0	0	2,000	6231210 COMMUNITY CLEAN-UP PROGRAM	0	2,000	2,000	2,000
2,003	515	1,247	6260001 EMPLOYEE WELLNESS	1,247	750	750	750
498,639	441,960	505,143	TOTAL MATERIALS & SERVICES	473,414	497,935	497,935	497,935
CAPITAL OUTLAY							
0	29,249	0	6310101 OTHER VEHICLES	0	0	0	0
0	1,218	0	6320001 OFFICE EQUIPMENT	0	0	0	0
14,083	262,420	50,000	6320201 OTHER EQUIPMENT (CAPITAL)	50,000	0	0	0
11,156	5,216	2,000	6330201 BUILDING IMPROVEMENTS	0	2,000	2,000	2,000
25,239	298,102	52,000	TOTAL CAPITAL OUTLAY	50,000	2,000	2,000	2,000
TRANSFERS							
32,037	32,998	33,988	6601120 TRANSFER TO LINCOLN SQ CENTER	33,988	35,008	35,008	35,008
2,319	0	0	6601193 TRANSFER TO % FOR ARTS	0	0	0	0
525,000	125,000	0	6601205 TRANSFER TO STREET CAPITAL	0	0	0	0
68,907	70,974	73,103	6602111 TRANSFER TO CITY HALL OPR	73,103	75,296	75,296	75,296
628,263	228,972	107,091	TOTAL TRANSFERS	107,091	110,304	110,304	110,304
<b>1,807,861</b>	<b>1,739,136</b>	<b>1,527,722</b>	<b>TOTAL EXPENDITURES</b>	<b>1,429,812</b>	<b>1,410,923</b>	<b>1,410,923</b>	<b>1,410,923</b>
CONTINGENCY/FUND BALANCE							
0	0	525,485	6780001 CONTINGENCIES	0	585,600	585,600	585,600
991,593	507,719	0	6800502 UNAPPROPRIATED FUND BALANCE	519,268	0	0	0
991,593	507,719	525,485	TOTAL CONTINGENCY/FUND BALANCE	519,268	585,600	585,600	585,600
<b>991,593</b>	<b>507,719</b>	<b>525,485</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>519,268</b>	<b>585,600</b>	<b>585,600</b>	<b>585,600</b>
-286,192	-483,874	2,872	<i>Excess of Resources over Expenditures</i>	11,549	66,332	66,332	66,332

City of Lincoln City  
Street Operations Financial Plan  
FY2021-22 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected							
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	
<b>REVENUES</b>														
TRANSIENT ROOM TAX	1,261,170	1,426,450	1,463,636	1,184,191	1,392,052	1,455,955	1,499,634	1,544,623	1,590,961	1,638,690	1,687,851	1,738,486	1,790,641	3.0%
MOTOR VEHICLE TAX	502,524	0		0	0	0	0	0	0	0	0	0	0	
MISCELLANEOUS REVENUE	32,389	44,738	58,032	71,071	49,309	21,300	21,939	22,597	23,275	23,973	24,693	25,433	26,196	3.0%
<b>TOTAL REVENUE</b>	<b>1,796,082</b>	<b>1,471,188</b>	<b>1,521,668</b>	<b>1,255,262</b>	<b>1,441,361</b>	<b>1,477,255</b>	<b>1,521,573</b>	<b>1,567,220</b>	<b>1,614,236</b>	<b>1,662,664</b>	<b>1,712,543</b>	<b>1,763,920</b>	<b>1,816,837</b>	
<b>EXPENDITURES</b>														
SALARIES	388,499	357,545	401,124	436,314	423,974	456,147	469,831	483,926	498,444	513,397	528,799	544,663	561,003	3.0%
BENEFITS	214,929	221,750	254,595	310,224	300,815	344,537	368,655	394,460	422,073	451,618	483,231	517,057	553,251	7.0%
PERS Match				23,565	74,518									
OPERATIONS	440,249	443,975	498,640	441,960	473,414	497,935	512,873	528,259	544,107	560,430	577,243	594,560	612,397	3.0%
TRF - General, L Square, %	97,259	98,004	103,263	103,972	107,091	110,304	113,613	117,021	120,532	124,148	127,872	131,708	135,660	3.0%
<b>OPERATING EXPENDITURES</b>	<b>1,140,936</b>	<b>1,121,274</b>	<b>1,257,622</b>	<b>1,316,034</b>	<b>1,379,812</b>	<b>1,408,923</b>	<b>1,464,972</b>	<b>1,523,667</b>	<b>1,585,156</b>	<b>1,649,593</b>	<b>1,717,146</b>	<b>1,787,989</b>	<b>1,862,311</b>	
<i>Operating percent change</i>	<i>-5.3%</i>	<i>-1.7%</i>	<i>12.2%</i>	<i>4.6%</i>	<i>4.8%</i>	<i>7.1%</i>	<i>4.0%</i>	<i>4.0%</i>	<i>4.0%</i>	<i>4.1%</i>	<i>4.1%</i>	<i>4.1%</i>	<i>4.2%</i>	
TRANSFER TO STREET CAPITAL	500,000	20,000	525,000	125,000	0	0	50,000	50,000	50,000	50,000	0	0	0	
CAPITAL	106,723	39,019	25,239	298,102	50,000	2,000	0	0	0	0	0	0	0	
<b>CHANGE TO FUND BALANCE</b>	<b>48,423</b>	<b>290,895</b>	<b>-286,193</b>	<b>-483,874</b>	<b>11,549</b>	<b>66,332</b>	<b>6,601</b>	<b>-6,447</b>	<b>-20,919</b>	<b>-36,930</b>	<b>-4,602</b>	<b>-24,070</b>	<b>-45,474</b>	
<b>BEGINNING BALANCE</b>	<b>938,468</b>	<b>986,891</b>	<b>1,277,786</b>	<b>991,593</b>	<b>507,719</b>	<b>519,268</b>	<b>585,600</b>	<b>592,201</b>	<b>585,753</b>	<b>564,834</b>	<b>527,904</b>	<b>523,302</b>	<b>499,232</b>	
<b>ENDING FUND BALANCE</b>	<b>986,891</b>	<b>1,277,786</b>	<b>991,593</b>	<b>507,719</b>	<b>519,268</b>	<b>585,600</b>	<b>592,201</b>	<b>585,753</b>	<b>564,834</b>	<b>527,904</b>	<b>523,302</b>	<b>499,232</b>	<b>453,758</b>	

% of Operational Expenditures                      114.0%      78.8%      38.6%      37.6%      41.6%      40.4%      38.4%      35.6%      32.0%      30.5%      27.9%      24.4%

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

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
211-000-STREET CAPITAL FUND**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
INTER-GOVERNMENTAL							
0	0	1,039,316	4301900	ODOT REIMBURSEMENT	21,977	0	0
19,947	725,457	0	4302000	STATE GRANTS	939,484	0	0
631,462	593,635	650,239	4302004	MTR. VEHICLE REV. ALLOCATION	617,500	636,033	636,033
96,777	0	104,082	4302080	STP GRANTS	0	200,000	200,000
0	415,000	0	4303140	LINCOLN COUNTY	0	0	0
748,186	1,734,093	1,793,637	TOTAL INTER-GOVERNMENTAL		1,578,961	836,033	836,033
MISCELLANEOUS REVENUE							
48,589	56,401	65,795	4610001	INTEREST ALLOCATED	21,600	21,900	21,900
48,589	56,401	65,795	TOTAL MISCELLANEOUS REVENUE		21,600	21,900	21,900
TRANSFERS IN							
850,000	250,000	275,000	4701111	TRANSFER FROM GENERAL FUND	275,000	283,250	283,250
525,000	125,000	0	4702220	TRANSFER FROM STREET FUND	0	0	0
1,375,000	375,000	275,000	TOTAL TRANSFERS IN		275,000	283,250	283,250
BEGINNING FUND BALANCE							
1,298,761	2,344,913	2,061,292	4890010	BEGINNING BALANCE	2,668,727	2,457,347	2,457,347
1,298,761	2,344,913	2,061,292	TOTAL BEGINNING FUND BALANCE		2,668,727	2,457,347	2,457,347
<b>3,470,535</b>	<b>4,510,406</b>	<b>4,195,724</b>	<b>TOTAL RESOURCES</b>		<b>4,544,288</b>	<b>3,598,530</b>	<b>3,598,530</b>
MATERIALS & SERVICES							
513,522	197,273	970,000	6210009	STREET OVERLAY PROJECTS	450,000	810,000	810,000
0	0	0	6210011	SYSTEM MAINTENANCE - EMERGEN	69,353	0	0
513,522	197,273	970,000	TOTAL MATERIALS & SERVICES		519,353	810,000	810,000
CAPITAL OUTLAY							
137,417	0	30,000	6340206	STORM DRAIN CONSTRUCTION	30,000	391,044	391,044
407,261	1,417,123	1,620,000	6340208	SIDEWALK CONSTRUCTION	273,956	2,023,430	2,023,430
44,076	0	0	6340209	OTHER CONSTRUCTION	0	0	0
0	0	0	6340211	ROADS END STREETS AND DRAINAGE	0	0	0
23,346	222,763	1,043,858	6340310	BRIDGE REPLACEMENT	1,258,632	0	0

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
211-000-STREET CAPITAL FUND**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
0	0	526,866	6370400 RESERVE-FUTURE YEARS	0	369,056	369,056	369,056
612,100	1,639,886	3,220,724	TOTAL CAPITAL OUTLAY	1,562,588	2,783,530	2,783,530	2,783,530
			TRANSFERS				
0	4,521	5,000	6601193 TRANSFER TO % FOR ARTS	5,000	5,000	5,000	5,000
0	4,521	5,000	TOTAL TRANSFERS	5,000	5,000	5,000	5,000
<b>1,125,623</b>	<b>1,841,679</b>	<b>4,195,724</b>	<b>TOTAL EXPENDITURES</b>	<b>2,086,941</b>	<b>3,598,530</b>	<b>3,598,530</b>	<b>3,598,530</b>
			CONTINGENCY/FUND BALANCE				
2,344,913	2,668,727	0	6800502 UNAPPROPRIATED FUND BALANCE	2,457,347	0	0	0
2,344,913	2,668,727	0	TOTAL CONTINGENCY/FUND BALANCE	2,457,347	0	0	0
<b>2,344,913</b>	<b>2,668,727</b>	<b>0</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>2,457,347</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>1,046,152</i>	<i>323,814</i>	<i>-2,061,292</i>	<i>Excess of Resources over Expenditures</i>	<i>-211,380</i>	<i>-2,457,347</i>	<i>-2,457,347</i>	<i>-2,457,347</i>

City of Lincoln City  
Street Capital Fund Financial Plan  
FY2021-22 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected							
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21		FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
<b>REVENUES</b>														
FEMA/STATE GRANTS	0	0	19,947	725,457	961,461	0	0	0	0	0	0	0	0	
STP GRANTS	90,890	87,402	96,777	0	0	200,000	100,000	103,000	106,090	109,273	112,551	115,927	119,405	3.0%
COUNTY	0	0	0	415,000	0	0	0	0	0	0	0	0	0	
MOTOR VEHICLE TAX	0	548,657	631,462	593,635	617,500	636,033	655,114	674,767	695,010	715,861	737,337	759,457	782,240	3.0%
MISCELLANEOUS REVENUE	6,712	15,352	48,589	56,401	21,600	21,900	22,557	23,234	23,931	24,649	25,388	26,150	26,934	3.0%
TRANSFER FROM GF	250,000	600,000	850,000	250,000	275,000	283,250	291,748	300,500	309,515	318,800	328,364	338,215	348,362	3.0%
TRANSFER FROM STREET	500,000	20,000	525,000	125,000	0	0	50,000	50,000	50,000	50,000	0	0	0	
<b>TOTAL REVENUE</b>	<b>847,602</b>	<b>1,271,411</b>	<b>2,171,775</b>	<b>2,165,493</b>	<b>1,875,561</b>	<b>1,141,183</b>	<b>1,119,418</b>	<b>1,151,501</b>	<b>1,184,546</b>	<b>1,218,582</b>	<b>1,203,640</b>	<b>1,239,749</b>	<b>1,276,942</b>	
<b>EXPENDITURES</b>														
STREET OVERLAY / MAINT	476,283	420,037	513,522	197,273	450,000	810,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	
SYSTEM MAINT - EMERGENCY	0	0	0	0	69,353	0	0	0	0	0	0	0	0	
STREET CAPITAL	298,988	169,562	612,100	1,639,886	1,562,588	2,414,474	750,000	750,000	750,000	725,000	725,000	725,000	750,000	
Transfer % for Arts				4,521	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
<b>TOTAL EXPENDITURES</b>	<b>775,271</b>	<b>589,598</b>	<b>1,125,623</b>	<b>1,841,679</b>	<b>2,086,941</b>	<b>3,229,474</b>	<b>1,255,000</b>	<b>1,255,000</b>	<b>1,255,000</b>	<b>1,230,000</b>	<b>1,230,000</b>	<b>1,230,000</b>	<b>1,255,000</b>	
<b>CHANGE TO FUND BALANCE</b>	<b>72,331</b>	<b>681,812</b>	<b>1,046,152</b>	<b>323,814</b>	<b>-211,380</b>	<b>-2,088,291</b>	<b>-135,582</b>	<b>-103,499</b>	<b>-70,454</b>	<b>-11,418</b>	<b>-26,360</b>	<b>9,749</b>	<b>21,942</b>	
<b>BEGINNING BALANCE</b>	<b>544,617</b>	<b>616,948</b>	<b>1,298,760</b>	<b>2,344,912</b>	<b>2,668,726</b>	<b>2,457,347</b>	<b>369,056</b>	<b>233,474</b>	<b>129,975</b>	<b>59,521</b>	<b>48,104</b>	<b>21,744</b>	<b>31,493</b>	
Less: Reserved for Logan Road				-415,000	-391,044									
<b>ENDING FUND BALANCE</b>	<b>616,948</b>	<b>1,298,760</b>	<b>2,344,912</b>	<b>2,253,726</b>	<b>2,066,303</b>	<b>369,056</b>	<b>233,474</b>	<b>129,975</b>	<b>59,521</b>	<b>48,104</b>	<b>21,744</b>	<b>31,493</b>	<b>53,434</b>	

**OVERLAY PROJECTS**

			<b>513,522</b>	<b>197,273</b>	<b>450,000</b>	<b>810,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	
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**CAPITAL PROJECTS**

	18-19 Act	19-20 Act	20-21 Est	21-22 Prop	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
1. HS Drive from SE 48th to Hwy 101 includes ADA Sidewalk Imp 3500' (fund 212)				630,000							
3. WDLR Path NE Mast to Regatta (fund 212)		18,176									
4. Wecoma Hwy 101 Sidewalk Taco Bell to NE Hc	68,881	24,793									
5. S Dlake Hwy 101 Sidewalk SE 19th to SE 23rd S	49,249	535,088									
7. S 3rd Street Flashing Beacon and Plaza				350,000							
8. NE 14th Sidewalk Hwy 101 to Oar sidewalk no	28,891	14,167	250,000	550,000							
9. NW Keel and NW Jetty Storm Improvements				293,430							
NW 21st Street Improvement, #16024		117,064									
NW 22nd Improvements Storm & Sidewalk (1600		208,461									
NW 68th & 69th Logan to Neptune Rebuild		88,063									
Logan Culvert Project (County funds)				23,956	391,044						
Ramps for Hwy approaches		0			200,000						
WDLR Bridge Replacement	23,346	222,763	1,258,632								
NE 28th Storm Reroute			30,000								
Lincoln Square Burger King Ramps ADA Improvements		843,075									
Other	9,969				750,000	750,000	750,000	725,000	725,000	725,000	750,000
	<b>612,100</b>	<b>1,639,886</b>	<b>1,562,588</b>	<b>2,414,474</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>725,000</b>	<b>725,000</b>	<b>725,000</b>	<b>750,000</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
212-000-TRANSPORTATION DEVELOP FUND**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
72,504	80,339	50,000	4404001	IMPROVE FEE - INSIDE	113,478	80,000	80,000
72,504	80,339	50,000		TOTAL CHARGES FOR SERVICES	113,478	80,000	80,000
MISCELLANEOUS REVENUE							
16,100	13,699	15,500	4610001	INTEREST ALLOCATED	6,900	7,000	7,000
16,100	13,699	15,500		TOTAL MISCELLANEOUS REVENUE	6,900	7,000	7,000
BEGINNING FUND BALANCE							
578,581	595,785	590,376	4890010	BEGINNING BALANCE	689,623	810,001	810,001
578,581	595,785	590,376		TOTAL BEGINNING FUND BALANCE	689,623	810,001	810,001
<b>667,185</b>	<b>689,823</b>	<b>655,876</b>		<b>TOTAL RESOURCES</b>	<b>810,001</b>	<b>897,001</b>	<b>897,001</b>
CAPITAL OUTLAY							
71,400	200	0	6340209	OTHER CONSTRUCTION	0	350,000	350,000
0	0	655,876	6370400	RESERVE-FUTURE YEARS	0	547,001	547,001
71,400	200	655,876		TOTAL CAPITAL OUTLAY	0	897,001	897,001
<b>71,400</b>	<b>200</b>	<b>655,876</b>		<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>897,001</b>	<b>897,001</b>
CONTINGENCY/FUND BALANCE							
595,785	689,623	0	6800502	UNAPPROPRIATED FUND BALANCE	810,001	0	0
595,785	689,623	0		TOTAL CONTINGENCY/FUND BALANCE	810,001	0	0
<b>595,785</b>	<b>689,623</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>810,001</b>	<b>0</b>	<b>0</b>
17,204	93,838	-590,376		<i>Excess of Resources over Expenditures</i>	120,378	-810,001	-810,001

City of Lincoln City  
 Transportation Develop Fund  
 FY2021-22 Budget

	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	Estimate FY20-21	Proposed FY21-22	Projected							
							FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	
<b>REVENUES</b>														
SDC IMPROVEMENT FEE	50,852	73,399	72,504	80,339	113,478	80,000	82,400	84,872	87,418	90,041	92,742	95,524	98,390	3.0%
MISCELLANEOUS REV	5,311	9,406	16,101	13,699	6,900	7,000	7,210	7,426	7,649	7,879	8,115	8,358	8,609	3.0%
<b>TOTAL REVENUE</b>	<b>56,163</b>	<b>82,804</b>	<b>88,605</b>	<b>94,038</b>	<b>120,378</b>	<b>87,000</b>	<b>89,610</b>	<b>92,298</b>	<b>95,067</b>	<b>97,919</b>	<b>100,857</b>	<b>103,883</b>	<b>106,999</b>	
<b>EXPENDITURES</b>														
STREET CAPITAL	16,374	0	71,400	200	0	350,000	0	0	0	0	0	0	0	
<b>TOTAL EXPENDITURES</b>	<b>16,374</b>	<b>0</b>	<b>71,400</b>	<b>200</b>	<b>0</b>	<b>350,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE TO FUND BALANCE</b>	<b>39,789</b>	<b>82,804</b>	<b>17,205</b>	<b>93,838</b>	<b>120,378</b>	<b>-263,000</b>	<b>89,610</b>	<b>92,298</b>	<b>95,067</b>	<b>97,919</b>	<b>100,857</b>	<b>103,883</b>	<b>106,999</b>	
<b>BEGINNING BALANCE</b>	<b>455,987</b>	<b>495,776</b>	<b>578,580</b>	<b>595,785</b>	<b>689,623</b>	<b>810,001</b>	<b>547,001</b>	<b>636,611</b>	<b>728,910</b>	<b>823,977</b>	<b>921,896</b>	<b>1,022,753</b>	<b>1,126,635</b>	
<b>ENDING FUND BALANCE</b>	<b>495,776</b>	<b>578,580</b>	<b>595,785</b>	<b>689,623</b>	<b>810,001</b>	<b>547,001</b>	<b>636,611</b>	<b>728,910</b>	<b>823,977</b>	<b>921,896</b>	<b>1,022,753</b>	<b>1,126,635</b>	<b>1,233,634</b>	

0

**CAPITAL PROJECTS**

NE 21st Beacon & Hwy 101 ADA Ramp 71,340  
 3. WDLR Path NE Mast to Regatta 350,000

	<b>71,340</b>	<b>0</b>	<b>350,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
213-000-STORM DRAINAGE DEVELOP FUND**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
2,203	2,822	2,687	4404001	IMPROVE FEE - INSIDE	2,896	2,983	2,983
2,203	2,822	2,687		TOTAL CHARGES FOR SERVICES	2,896	2,983	2,983
MISCELLANEOUS REVENUE							
2,409	2,177	2,566	4610001	INTEREST ALLOCATED	1,000	1,100	1,100
2,409	2,177	2,566		TOTAL MISCELLANEOUS REVENUE	1,000	1,100	1,100
BEGINNING FUND BALANCE							
92,464	97,075	102,175	4890010	BEGINNING BALANCE	102,074	105,970	105,970
92,464	97,075	102,175		TOTAL BEGINNING FUND BALANCE	102,074	105,970	105,970
<b>97,075</b>	<b>102,074</b>	<b>107,428</b>		<b>TOTAL RESOURCES</b>	<b>105,970</b>	<b>110,053</b>	<b>110,053</b>
CAPITAL OUTLAY							
0	0	0	6340206	STORM DRAIN CONSTRUCTION	0	0	0
0	0	107,428	6370400	RESERVE-FUTURE YEARS	0	110,053	110,053
0	0	107,428		TOTAL CAPITAL OUTLAY	0	110,053	110,053
<b>0</b>	<b>0</b>	<b>107,428</b>		<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>110,053</b>	<b>110,053</b>
CONTINGENCY/FUND BALANCE							
97,075	102,074	0	6800502	UNAPPROPRIATED FUND BALANCE	105,970	0	0
97,075	102,074	0		TOTAL CONTINGENCY/FUND BALANCE	105,970	0	0
<b>97,075</b>	<b>102,074</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>105,970</b>	<b>0</b>	<b>0</b>
4,611	4,999	-102,175		<i>Excess of Resources over Expenditures</i>	3,896	-105,970	-105,970



City of Lincoln City  
Storm Drainage Develop Fund  
FY2021-22 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected							
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	
<b>REVENUES</b>														
SDC IMPROVEMENT FEE	1,858	2,256	2,203	2,822	2,896	2,983	3,073	3,165	3,260	3,358	3,459	3,562	3,669	3.0%
MISCELLANEOUS REVENU	965	1,579	2,409	2,177	1,000	1,100	1,133	1,167	1,202	1,238	1,275	1,313	1,353	3.0%
<b>TOTAL REVENUE</b>	<b>2,823</b>	<b>3,834</b>	<b>4,611</b>	<b>4,999</b>	<b>3,896</b>	<b>4,083</b>	<b>4,206</b>	<b>4,332</b>	<b>4,462</b>	<b>4,596</b>	<b>4,734</b>	<b>4,876</b>	<b>5,022</b>	
<b>EXPENDITURES</b>														
STREET CAPITAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CHANGE TO FUND BALANCE</b>	<b>2,823</b>	<b>3,834</b>	<b>4,611</b>	<b>4,999</b>	<b>3,896</b>	<b>4,083</b>	<b>4,206</b>	<b>4,332</b>	<b>4,462</b>	<b>4,596</b>	<b>4,734</b>	<b>4,876</b>	<b>5,022</b>	
<b>BEGINNING BALANCE</b>	85,807	88,630	92,464	97,076	102,075	105,971	110,054	114,260	118,592	123,054	127,650	132,384	137,260	
<b>ENDING FUND BALANCE</b>	<b>88,630</b>	<b>92,464</b>	<b>97,076</b>	<b>102,075</b>	<b>105,971</b>	<b>110,054</b>	<b>114,260</b>	<b>118,592</b>	<b>123,054</b>	<b>127,650</b>	<b>132,384</b>	<b>137,260</b>	<b>142,282</b>	

**CAPITAL PROJECTS**

0      0      0      0      0      0      0      0      0      0      0      0      0

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
214-000-N HWY 101 IMPROVEMENT PROGRAM**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
18,184	14,004	18,000	4404300	TRAFFIC IMPACT FEES	27,000	25,000	25,000
18,184	14,004	18,000		TOTAL CHARGES FOR SERVICES	27,000	25,000	25,000
INTER-GOVERNMENTAL							
0	111,256	2,487,000	4301900	ODOT REIMBURSEMENT	180,000	2,307,000	2,307,000
0	0	360,000	4304301	OTHER LOCAL GOVERNMENT	0	360,000	360,000
0	111,256	2,847,000		TOTAL INTER-GOVERNMENTAL	180,000	2,667,000	2,667,000
MISCELLANEOUS REVENUE							
4,772	3,669	4,000	4610001	INTEREST ALLOCATED	400	500	500
4,772	3,669	4,000		TOTAL MISCELLANEOUS REVENUE	400	500	500
BEGINNING FUND BALANCE							
173,466	196,421	194,074	4890010	BEGINNING BALANCE	197,818	156,989	156,989
173,466	196,421	194,074		TOTAL BEGINNING FUND BALANCE	197,818	156,989	156,989
<b>196,421</b>	<b>325,350</b>	<b>3,063,074</b>		<b>TOTAL RESOURCES</b>	<b>405,218</b>	<b>2,849,489</b>	<b>2,849,489</b>
CAPITAL OUTLAY							
0	127,533	2,851,500	6340208	SIDEWALK CONSTRUCTION	248,229	2,675,738	2,675,738
0	0	211,574	6370400	RESERVE-FUTURE YEARS	0	173,751	173,751
0	127,533	3,063,074		TOTAL CAPITAL OUTLAY	248,229	2,849,489	2,849,489
<b>0</b>	<b>127,533</b>	<b>3,063,074</b>		<b>TOTAL EXPENDITURES</b>	<b>248,229</b>	<b>2,849,489</b>	<b>2,849,489</b>
CONTINGENCY/FUND BALANCE							
196,421	197,818	0	6800502	UNAPPROPRIATED FUND BALANCE	156,989	0	0
196,421	197,818	0		TOTAL CONTINGENCY/FUND BALANCE	156,989	0	0
<b>196,421</b>	<b>197,818</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>156,989</b>	<b>0</b>	<b>0</b>
22,956	1,396	-194,074		<i>Excess of Resources over Expenditures</i>	-40,829	-156,989	-156,989

City of Lincoln City  
 N Hwy 101 Improvement Project  
 FY2021-22 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed FY21-22	Projected							
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21		FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	
<b>REVENUES</b>														
Traffic Impact Fees	30,596	17,834	18,184	14,004	27,000	25,000	25,250	25,503	25,758	26,015	26,275	26,538	26,803	1.0%
ODOT Grant	0	0	0	111,256	180,000	2,307,000	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	1,578	2,860	4,772	3,669	400	500	3,475	4,050	4,641	5,249	5,874	6,517	7,178	
<b>TOTAL REVENUE</b>	<b>32,174</b>	<b>20,694</b>	<b>22,956</b>	<b>128,929</b>	<b>207,400</b>	<b>2,692,500</b>	<b>28,725</b>	<b>29,552</b>	<b>30,398</b>	<b>31,264</b>	<b>32,149</b>	<b>33,055</b>	<b>33,981</b>	
<b>EXPENDITURES</b>														
Hwy 101 WDLR to Neotsu	0	0	0	127,533	248,229	2,675,738	0	0	0	0	0	0	0	
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>127,533</b>	<b>248,229</b>	<b>2,675,738</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE TO FUND BALANCE</b>	<b>32,174</b>	<b>20,694</b>	<b>22,956</b>	<b>1,396</b>	<b>-40,829</b>	<b>16,762</b>	<b>28,725</b>	<b>29,552</b>	<b>30,398</b>	<b>31,264</b>	<b>32,149</b>	<b>33,055</b>	<b>33,981</b>	
<b>BEGINNING BALANCE</b>	120,598	152,772	173,466	196,421	197,818	156,989	173,751	202,476	232,028	262,426	293,689	325,838	358,893	
<b>ENDING FUND BALANCE</b>	<b>152,772</b>	<b>173,466</b>	<b>196,421</b>	<b>197,818</b>	<b>156,989</b>	<b>173,751</b>	<b>202,476</b>	<b>232,028</b>	<b>262,426</b>	<b>293,689</b>	<b>325,838</b>	<b>358,893</b>	<b>392,874</b>	

**CAPITAL PROJECTS**

Hwy 101 WDLR to Neotsu Bike / Pedestrian				127,533	248,229	2,675,738								
				<b>0</b>	<b>127,533</b>	<b>248,229</b>	<b>2,675,738</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
215-000-INTERSECTION IMPROVEMENT**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
3,464	3,063	3,547	4610001	1,400	1,500	1,500	1,500
INTEREST ALLOCATED							
3,464	3,063	3,547		1,400	1,500	1,500	1,500
TOTAL MISCELLANEOUS REVENUE							
BEGINNING FUND BALANCE							
134,873	138,337	141,863	4890010	141,400	142,800	142,800	142,800
BEGINNING BALANCE							
134,873	138,337	141,863		141,400	142,800	142,800	142,800
TOTAL BEGINNING FUND BALANCE							
<b>138,337</b>	<b>141,400</b>	<b>145,410</b>		<b>142,800</b>	<b>144,300</b>	<b>144,300</b>	<b>144,300</b>
<b>TOTAL RESOURCES</b>							
CAPITAL OUTLAY							
0	0	140,000	6340209	0	140,000	140,000	140,000
OTHER CONSTRUCTION							
0	0	5,410	6370400	0	4,300	4,300	4,300
RESERVE-FUTURE YEARS							
0	0	145,410		0	144,300	144,300	144,300
TOTAL CAPITAL OUTLAY							
<b>0</b>	<b>0</b>	<b>145,410</b>		<b>0</b>	<b>144,300</b>	<b>144,300</b>	<b>144,300</b>
<b>TOTAL EXPENDITURES</b>							
CONTINGENCY/FUND BALANCE							
138,337	141,400	0	6800502	142,800	0	0	0
UNAPPROPRIATED FUND BALANCE							
138,337	141,400	0		142,800	0	0	0
TOTAL CONTINGENCY/FUND BALANCE							
<b>138,337</b>	<b>141,400</b>	<b>0</b>		<b>142,800</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ENDING FUND BALANCE</b>							
3,464	3,063	-141,863		1,400	-142,800	-142,800	-142,800
<i>Excess of Resources over Expenditures</i>							

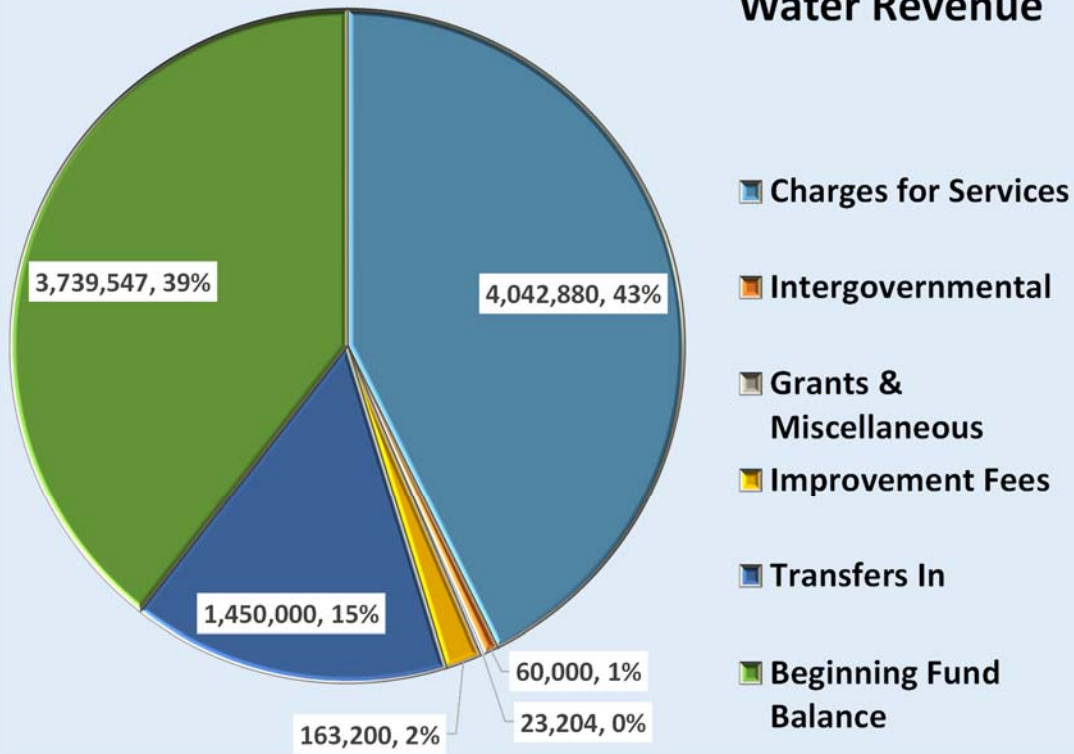
City of Lincoln City  
 Intersection Improvements  
 FY2021-22 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected							
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21		FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
<b>REVENUES</b>														
Interest	1,457	2,326	3,464	3,063	1,400	1,500	108	110	113	116	119	122	125	2.5%
<b>TOTAL REVENUE</b>	<b>1,457</b>	<b>2,326</b>	<b>3,464</b>	<b>3,063</b>	<b>1,400</b>	<b>1,500</b>	<b>108</b>	<b>110</b>	<b>113</b>	<b>116</b>	<b>119</b>	<b>122</b>	<b>125</b>	
<b>EXPENDITURES</b>														
Hwy 101 WDLR to Neotsu					0	140,000								
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE TO FUND BALANCE</b>	<b>1,457</b>	<b>2,326</b>	<b>3,464</b>	<b>3,063</b>	<b>1,400</b>	<b>-138,500</b>	<b>108</b>	<b>110</b>	<b>113</b>	<b>116</b>	<b>119</b>	<b>122</b>	<b>125</b>	
<b>BEGINNING BALANCE</b>	<b>131,089</b>	<b>132,547</b>	<b>134,873</b>	<b>138,337</b>	<b>141,400</b>	<b>142,800</b>	<b>4,300</b>	<b>4,408</b>	<b>4,518</b>	<b>4,631</b>	<b>4,747</b>	<b>4,865</b>	<b>4,987</b>	
<b>ENDING FUND BALANCE</b>	<b>132,547</b>	<b>134,873</b>	<b>138,337</b>	<b>141,400</b>	<b>142,800</b>	<b>4,300</b>	<b>4,408</b>	<b>4,518</b>	<b>4,631</b>	<b>4,747</b>	<b>4,865</b>	<b>4,987</b>	<b>5,112</b>	

**CAPITAL PROJECTS**

Hwy 101 WDLR to Neotsu Bike / Pedestrian					0	140,000								
					<b>0</b>	<b>140,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Water Revenue



## Water Revenue at a Glance

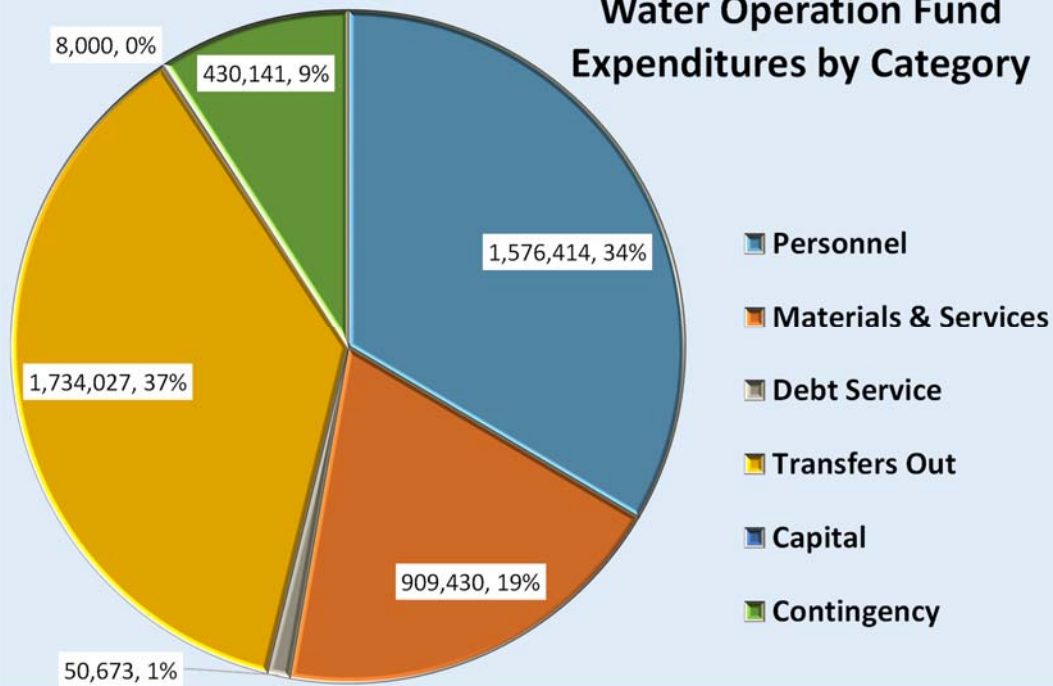
- Charges for Services include commercial & residential water usage fees, and improvement & reimbursement development fees.
- Miscellaneous revenue includes allocated interest.
- Transfer of funds includes transfers from the water utility fund to the water construction and water debt service funds.

Total Water Revenue = \$9,478,831

## Items of Note:

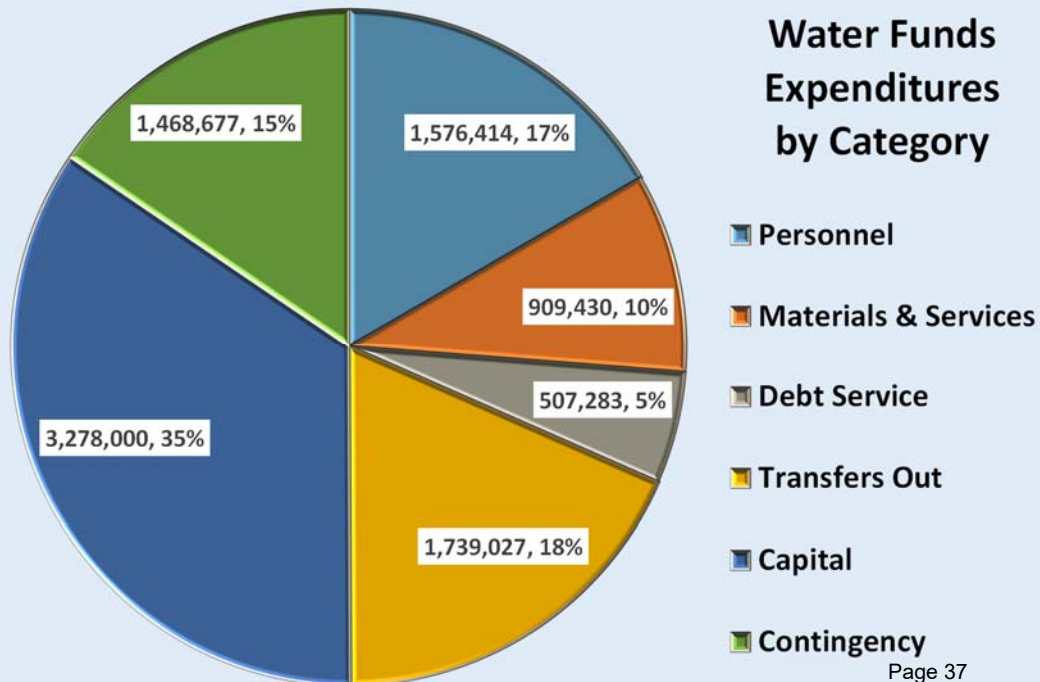
- Annual rate increases in the Utility Funds for the past three budgets were dedicated to the Sewer Fund. This has provided approximately \$1,000,000 annually that is now dedicated to sewer capital projects. Going forward, rate increases in the Water rates will be allocated to the Water Fund.
- This budget includes a 4% rate increase for the Water billing rate.

### Water Operation Fund Expenditures by Category



- Personnel
- Materials & Services
- Debt Service
- Transfers Out
- Capital
- Contingency

### Water Funds Expenditures by Category



- Personnel
- Materials & Services
- Debt Service
- Transfers Out
- Capital
- Contingency

### Water at a Glance

Transfers Out include:

Transfer from Water Operation Fund to Lincoln Square = \$35,008

- Transfer from Water Operation Fund to Water Capital Funds = \$1,000,000
- Transfer from Water Operation Fund to the Water Bond Fund = \$450,000
- Transfer from Water Operation Fund to City Hall Fund = \$249,019
- Transfer from Capital Funds to % of Arts Fund = \$5,000 (All City construction projects include a % fee paid for art projects)

Water Capital Projects Include:

- SE Oar Pump Station Replacement = \$1,180,000
- WTP Generator = \$440,000
- Meter Reading Solution = \$1,000,000

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

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
221-000-WATER UTILITY OPERATION**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
3,854,210	3,802,650	3,905,800	4403001 UTILITIES	3,817,292	3,944,959	3,944,959	3,944,959
25,502	18,709	27,664	4403101 FINANCE CHARGE	-6,069	19,617	19,617	19,617
13,347	14,410	14,320	4403111 NAME CHANGE	15,635	15,109	15,109	15,109
4,257	3,047	2,915	4403115 SCHOONER CREEK SURCHARGE	2,834	3,195	3,195	3,195
54,752	50,837	59,000	4405030 METER INSTALLATION	57,308	60,000	60,000	60,000
3,952,068	3,889,653	4,009,699	TOTAL CHARGES FOR SERVICES	3,887,000	4,042,880	4,042,880	4,042,880
INTER-GOVERNMENTAL							
0	30,000	60,000	4302000 STATE GRANTS	30,000	60,000	60,000	60,000
0	33,105	0	4302429 COVID-19 GRANTS	2,788	0	0	0
0	63,105	60,000	TOTAL INTER-GOVERNMENTAL	32,788	60,000	60,000	60,000
MISCELLANEOUS REVENUE							
2,295	1,066	1,000	4601910 OTHER REVENUE	500	1,000	1,000	1,000
6,273	-4,738	0	4610001 INTEREST ALLOCATED	3,000	4,500	4,500	4,500
2,703	31,138	0	4650005 SALE OF EQUIPMENT	0	0	0	0
1,238	165	0	4690010 INSURANCE CLAIMS/REFUNDS	0	0	0	0
12,509	27,630	1,000	TOTAL MISCELLANEOUS REVENUE	3,500	5,500	5,500	5,500
BEGINNING FUND BALANCE							
1,029,837	949,891	907,098	4890010 BEGINNING BALANCE	895,599	600,305	600,305	600,305
1,029,837	949,891	907,098	TOTAL BEGINNING FUND BALANCE	895,599	600,305	600,305	600,305
<b>4,994,414</b>	<b>4,930,278</b>	<b>4,977,797</b>	<b>TOTAL RESOURCES</b>	<b>4,818,887</b>	<b>4,708,685</b>	<b>4,708,685</b>	<b>4,708,685</b>
PERSONAL SERVICES							
765,750	807,419	811,605	6101100 SALARIES	810,016	834,607	834,607	834,607
73,400	65,347	96,536	6102001 PART TIME & SEASONAL SALARIES	84,162	97,191	97,191	97,191
45,607	41,843	32,948	6103012 OVERTIME, CITY EMPLOYEES	45,582	34,017	34,017	34,017
64,985	66,970	71,993	6105011 FICA/MEDICARE	66,093	73,885	73,885	73,885
59,969	64,855	76,615	6105012 WORKERS' COMP	59,826	73,053	73,053	73,053
0	371	0	6105013 UNEMPLOYMENT REIMBURSEMENT	0	0	0	0
182,327	205,725	219,626	6106011 MEDICAL & DENTAL INSURANCE	217,783	225,207	225,207	225,207



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
221-000-WATER UTILITY OPERATION**

Monday, July 5, 2021

<b>ACTUAL FY 2018-19</b>	<b>ACTUAL FY 2019-20</b>	<b>BUDGET FY 2020-21</b>		<b>ESTIMATE FY 2020-21</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2021-22</b>
688	644	655	6106012 LIFE INSURANCE	641	655	655	655
2,817	2,643	3,128	6106013 LONG-TERM DISABILITY INS.	2,777	3,213	3,213	3,213
168,703	274,392	383,010	6106014 RETIREMENT	380,719	234,586	234,586	234,586
1,364,246	1,530,209	1,696,116	TOTAL PERSONAL SERVICES	1,667,599	1,576,414	1,576,414	1,576,414
			MATERIALS & SERVICES				
86,604	106,546	107,983	6201119 MISC. CONTRACTED SERVICES	80,000	107,983	107,983	107,983
15,371	14,284	16,400	6201121 SAMPLING/TESTING SERVICES	16,400	15,500	15,500	15,500
20,591	17,693	20,291	6201153 GEOGRAPHICAL INFO SYS SUPPORT	19,835	19,268	19,268	19,268
8,892	9,009	9,450	6202099 MISC. PERMITS	9,450	9,250	9,250	9,250
2,622	5,490	0	6202101 INACTIVE	0	0	0	0
15,388	11,958	22,500	6202102 COMPUTER SOFTWARE	22,500	28,000	28,000	28,000
35,050	36,750	39,296	6202110 INFORMATION TECHNOLOGY SUPP	39,296	39,296	39,296	39,296
109,196	105,578	112,000	6203001 ELECTRIC POWER	112,000	112,000	112,000	112,000
1,776	1,793	2,000	6203010 NATURAL GAS	2,000	2,000	2,000	2,000
14,266	13,401	17,000	6203020 TELEPHONE	17,000	17,000	17,000	17,000
0	15,374	16,200	6204010 MERCHANT FEES	18,544	16,100	16,100	16,100
30,164	454	108,500	6205007 WATER CONSERVATION	80,000	105,000	105,000	105,000
6,997	4,414	6,500	6206002 TRAINING	3,000	6,500	6,500	6,500
529	200	300	6206003 MEETINGS	0	300	300	300
635	80	1,500	6206004 RECRUITMENT AND TESTING	20	1,500	1,500	1,500
4,909	3,682	6,300	6206005 MEMBERSHIP AND DUES	4,000	6,300	6,300	6,300
204	840	0	6206006 BOOKS AND PERIODICALS	151	0	0	0
5,514	5,518	21,700	6206007 SAFETY	5,000	21,700	21,700	21,700
3,704	1,598	0	6209001 POSTAGE, SHIPPING, METER LEASE	0	0	0	0
37,279	42,857	47,100	6209010 INSURANCE AND BONDS	42,923	47,200	47,200	47,200
2,473	2,870	3,000	6209030 UNIFORMS & CLOTHING	1,500	3,000	3,000	3,000
8,596	3,797	1,000	6210001 BUILDING MAINTENANCE	3,000	1,000	1,000	1,000
90,752	172,568	135,000	6210010 SYSTEM MAINTENANCE	100,000	135,000	135,000	135,000
2,399	3,136	0	6211020 MAINTENANCE/LEASE-OFFICE EQUI	3,500	0	0	0
15,938	21,498	5,500	6211040 PUMP STATION MAINTENANCE	22,150	11,345	11,345	11,345
57,023	46,225	41,355	6211050 TREATMENT PLANT MAINTENANCE	41,355	49,901	49,901	49,901

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
221-000-WATER UTILITY OPERATION**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
0	107	600	6213001	CLEANING ALLOWANCE	600	600	600
20,251	21,368	23,500	6221001	GASOLINE, FUEL, OILS	23,500	23,250	23,250
67,333	63,228	64,329	6221013	VEHICLE REPAIR & OPERATION	61,814	60,282	60,282
4,511	3,140	3,750	6222001	LABORATORY SUPPLIES	3,750	4,000	4,000
27,886	33,885	19,115	6222010	CHEMICALS	19,000	36,000	36,000
7,832	4,383	27,685	6229001	OTHER SUPPLIES	10,000	27,685	27,685
2,600	2,668	4,839	6260001	EMPLOYEE WELLNESS	4,839	2,470	2,470
707,284	776,390	884,693		TOTAL MATERIALS & SERVICES	767,127	909,430	909,430
CAPITAL OUTLAY							
42,092	0	0	6310101	OTHER VEHICLES	0	0	0
0	1,218	4,000	6320001	OFFICE EQUIPMENT	3,430	4,000	4,000
21,127	15,031	4,000	6320201	OTHER EQUIPMENT (CAPITAL)	4,000	4,000	4,000
11,156	0	0	6330201	BUILDING IMPROVEMENTS	0	0	0
0	33,438	0	6340202	WATER SYSTEM CONSTRUCTION	0	0	0
74,375	49,687	8,000		TOTAL CAPITAL OUTLAY	7,430	8,000	8,000
DEBT SERVICE							
1,726	0	0	6410214	INTEREST - 2014 COLC WATER	0	0	0
84,417	0	0	6412010	PAYMENTS ON CONTRACTS PAYAB	0	0	0
0	0	8,643	6412019	INTEREST PMTS - CAPITAL LEASE	8,642	8,643	8,643
0	50,672	42,030	6452019	PRINCIPAL PMTS - CAPITAL LEASE	42,030	42,030	42,030
86,143	50,672	50,673		TOTAL DEBT SERVICE	50,672	50,673	50,673
TRANSFERS							
32,037	32,998	33,988	6601120	TRANSFER TO LINCOLN SQ CENTER	33,988	35,008	35,008
2,551	0	0	6601193	TRANSFER TO % FOR ARTS	0	0	0
1,150,000	900,000	1,000,000	6601232	TRF TO WATER SYSTEM REPLACEM	1,000,000	1,000,000	1,000,000
400,000	460,000	450,000	6601233	TRANSFER TO WATER BONDS - 2007	450,000	450,000	450,000
227,887	234,724	241,766	6602111	TRANSFER TO CITY HALL OPR	241,766	249,019	249,019
1,812,475	1,627,722	1,725,754		TOTAL TRANSFERS	1,725,754	1,734,027	1,734,027
<b>4,044,523</b>	<b>4,034,679</b>	<b>4,365,236</b>		<b>TOTAL EXPENDITURES</b>	<b>4,218,582</b>	<b>4,278,544</b>	<b>4,278,544</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
221-000-WATER UTILITY OPERATION**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
CONTINGENCY/FUND BALANCE							
0	0	612,561	6780001	0	430,141	430,141	430,141
949,891	895,599	0	6800502	600,305	0	0	0
949,891	895,599	612,561		600,305	430,141	430,141	430,141
<b>949,891</b>	<b>895,599</b>	<b>612,561</b>		<b>600,305</b>	<b>430,141</b>	<b>430,141</b>	<b>430,141</b>
-79,946	-54,292	-294,537		-295,294	-170,164	-170,164	-170,164
			<i>Excess of Resources over Expenditures</i>				

City of Lincoln City  
 Water Operations Financial Plan  
 FY2021-22 Budget

2.5% 4.9% 0.7% -1.5% -0.2% 4.0% 4.0% 4.0% 4.0% 4.0% 4.0% 4.0% 4.0%

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected							
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28		FY28-29
<b>REVENUES</b>														
CHARGES FOR SERVICES	3,690,322	3,869,697	3,897,316	3,838,816	3,829,692	3,982,880	4,142,195	4,307,883	4,480,198	4,659,406	4,845,783	5,039,614	5,241,198	
METER INSTALLATION	66,436	71,779	54,752	50,837	57,308	60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	3%
GRANT - SALMON DRIFT CREEK	0	0	0	30,000	30,000	60,000	0	0	0	0	0	0	0	
MISCELLANEOUS REVENUE	22,055	5,652	12,509	60,735	6,288	5,500	5,665	5,835	6,010	6,190	6,376	6,567	6,764	3%
<b>TOTAL REVENUE</b>	<b>3,778,813</b>	<b>3,947,129</b>	<b>3,964,577</b>	<b>3,980,388</b>	<b>3,923,288</b>	<b>4,108,380</b>	<b>4,209,660</b>	<b>4,377,372</b>	<b>4,551,772</b>	<b>4,733,127</b>	<b>4,921,715</b>	<b>5,117,824</b>	<b>5,321,755</b>	
	3.8%	4.5%	0.4%	0.4%	-1.4%	4.7%	2.5%	4.0%	4.0%	4.0%	4.0%		8.1%	
<b>EXPENDITURES</b>														
SALARIES	812,654	792,625	884,758	914,610	939,760	965,815	1,004,448	1,044,626	1,086,411	1,129,867	1,175,062	1,222,064	1,270,947	4%
BENEFITS	411,463	432,341	479,488	558,591	564,279	610,599	653,341	699,075	748,010	800,371	856,397	916,344	980,489	7%
PERS Match				57,008	163,560	0								
OPERATIONS	673,866	705,563	677,284	776,390	737,127	849,430	874,913	901,160	928,195	956,041	984,722	1,014,264	1,044,692	3%
Salmon Drift Creek Passthrough			30,000		30,000	60,000								
TRANSFERS - General, L Square, %	252,304	253,778	262,475	267,722	275,754	284,027	292,547	301,324	310,364	319,674	329,265	339,143	349,317	3%
<b>OPERATING EXPENDITURES</b>	<b>2,150,287</b>	<b>2,184,307</b>	<b>2,334,004</b>	<b>2,574,320</b>	<b>2,710,480</b>	<b>2,769,871</b>	<b>2,825,249</b>	<b>2,946,184</b>	<b>3,072,979</b>	<b>3,205,953</b>	<b>3,345,445</b>	<b>3,491,815</b>	<b>3,645,444</b>	
<i>Operating percent change</i>	3.2%	1.6%	6.9%	10.3%	5.3%	2.2%	2.0%	4.3%	4.3%	4.3%	4.4%	4.4%	4.4%	
CAPITAL	6,299	54,091	74,375	49,687	7,430	8,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
CAPITAL LEASE				50,672	50,672	50,673	50,673	50,673	60,000	0	0	0	0	
Debt Service: Land Contract County	102,897	102,897	86,143	0	0	0	0	0	0	0	0	0	0	
TRANSFERS - SYS CAPITAL FUND	300,000	345,599	1,150,000	900,000	1,000,000	1,000,000	1,000,000	1,000,000	1,100,000	1,300,000	1,400,000	1,500,000	1,500,000	
TRANSFERS - INTERFUND LOAN	83,217	0	0	0	0	0	0	0	0	0	0	0	0	
TRANSFERS - WATER CONSTRUCTION	528,546	0	0	0	0	0	0	0	0	0	0	0	0	
TRANSFERS - BONDS	924,000	875,000	400,000	460,000	450,000	450,000	450,000	446,949	0	0	0	0	0	
<b>TOTAL EXPENDITURES</b>	<b>4,095,246</b>	<b>3,561,893</b>	<b>4,044,523</b>	<b>4,034,679</b>	<b>4,218,582</b>	<b>4,278,544</b>	<b>4,375,922</b>	<b>4,493,806</b>	<b>4,282,979</b>	<b>4,555,953</b>	<b>4,795,445</b>	<b>5,041,815</b>	<b>5,195,444</b>	
<b>CHANGE TO FUND BALANCE</b>	<b>-316,433</b>	<b>385,235</b>	<b>-79,946</b>	<b>-54,292</b>	<b>-295,294</b>	<b>-170,164</b>	<b>-166,262</b>	<b>-116,434</b>	<b>268,793</b>	<b>177,174</b>	<b>126,270</b>	<b>76,009</b>	<b>126,311</b>	
<b>BEGINNING BALANCE</b>	961,035	644,602	1,029,837	949,891	895,599	600,305	430,141	263,880	147,445	416,238	593,412	719,682	795,691	
<b>ENDING FUND BALANCE</b>	<b>644,602</b>	<b>1,029,837</b>	<b>949,891</b>	<b>895,599</b>	<b>600,305</b>	<b>430,141</b>	<b>263,880</b>	<b>147,445</b>	<b>416,238</b>	<b>593,412</b>	<b>719,682</b>	<b>795,691</b>	<b>922,002</b>	

Percent of Operational Expenditure 47.1% 40.7% 34.8% 22.1% 15.5% 9.3% 5.0% 13.5% 18.5% 21.5% 22.8% 25.3%

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

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
232-000-WATER CAPITAL FUND**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
29,195	42,175	45,422	4610001	INTEREST ALLOCATED	13,300	13,500	13,500
29,195	42,175	45,422		TOTAL MISCELLANEOUS REVENUE	13,300	13,500	13,500
TRANSFERS IN							
1,150,000	900,000	1,000,000	4701770	TRANSFER FROM WATER FUND	1,000,000	1,000,000	1,000,000
27,576	0	0	4701772	TRF F/WATER CONSTRUCTION FUN	0	0	0
1,177,576	900,000	1,000,000		TOTAL TRANSFERS IN	1,000,000	1,000,000	1,000,000
BEGINNING FUND BALANCE							
716,642	1,500,352	1,331,937	4890010	BEGINNING BALANCE	1,426,546	2,392,200	2,392,200
716,642	1,500,352	1,331,937		TOTAL BEGINNING FUND BALANCE	1,426,546	2,392,200	2,392,200
<b>1,923,414</b>	<b>2,442,527</b>	<b>2,377,359</b>		<b>TOTAL RESOURCES</b>	<b>2,439,846</b>	<b>3,405,700</b>	<b>3,405,700</b>
CAPITAL OUTLAY							
423,061	1,012,756	1,290,000	6340202	WATER SYSTEM CONSTRUCTION	42,646	2,870,000	2,870,000
0	0	1,082,359	6370400	RESERVE-FUTURE YEARS	0	530,700	530,700
423,061	1,012,756	2,372,359		TOTAL CAPITAL OUTLAY	42,646	3,400,700	3,400,700
TRANSFERS							
0	3,225	5,000	6601193	TRANSFER TO % FOR ARTS	5,000	5,000	5,000
0	3,225	5,000		TOTAL TRANSFERS	5,000	5,000	5,000
<b>423,061</b>	<b>1,015,981</b>	<b>2,377,359</b>		<b>TOTAL EXPENDITURES</b>	<b>47,646</b>	<b>3,405,700</b>	<b>3,405,700</b>
CONTINGENCY/FUND BALANCE							
1,500,352	1,426,546	0	6800502	UNAPPROPRIATED FUND BALANCE	2,392,200	0	0
1,500,352	1,426,546	0		TOTAL CONTINGENCY/FUND BALANCE	2,392,200	0	0
<b>1,500,352</b>	<b>1,426,546</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>2,392,200</b>	<b>0</b>	<b>0</b>
783,710	-73,806	-1,331,937		<i>Excess of Resources over Expenditures</i>	965,654	-2,392,200	-2,392,200

City of Lincoln City  
 Water Capital Financial Plan (232)  
 FY2021-22 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected							
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	
<b>REVENUES</b>														
INTEREST	4,461	12,628	29,195	42,175	13,300	13,500	10,614	5,426	18,335	14,414	25,590	9,660	6,117	2.0%
ODOT REIMBURSEMENT	147,589	0	0	0	0	0	0	0	0	0	0	0	0	
MISCELLANEOUS	54,308	0	27,576	0	0	0	0	0	0	0	0	0	0	
TRANSFER WATER OPERATION	300,000	345,599	1,150,000	900,000	1,000,000	1,000,000	1,000,000	1,000,000	1,100,000	1,300,000	1,400,000	1,500,000	1,500,000	
<b>TOTAL REVENUES</b>	<b>506,358</b>	<b>358,227</b>	<b>1,206,771</b>	<b>942,175</b>	<b>1,013,300</b>	<b>1,013,500</b>	<b>1,010,614</b>	<b>1,005,426</b>	<b>1,118,335</b>	<b>1,314,414</b>	<b>1,425,590</b>	<b>1,509,660</b>	<b>1,506,117</b>	
<b>EXPENDITURES</b>														
WATER SYSTEM CONSTRUCITC	106,964	202,206	423,061	1,012,756	42,646	2,870,000	1,260,000	350,000	1,304,391	745,609	2,212,099	1,676,784	300,000	
TRF % FOR ARTS	0	0	0	3,225	5,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
<b>TOTAL EXPENDITURES</b>	<b>106,964</b>	<b>202,206</b>	<b>423,061</b>	<b>1,015,981</b>	<b>47,646</b>	<b>2,875,000</b>	<b>1,270,000</b>	<b>360,000</b>	<b>1,314,391</b>	<b>755,609</b>	<b>2,222,099</b>	<b>1,686,784</b>	<b>310,000</b>	
<b>CHANGE TO FUND BALANCE</b>	<b>399,394</b>	<b>156,021</b>	<b>783,710</b>	<b>-73,806</b>	<b>965,654</b>	<b>-1,861,500</b>	<b>-259,386</b>	<b>645,426</b>	<b>-196,056</b>	<b>558,805</b>	<b>-796,509</b>	<b>-177,124</b>	<b>1,196,117</b>	
<b>BEGINNING BALANCE</b>	<b>161,227</b>	<b>560,621</b>	<b>716,642</b>	<b>1,500,352</b>	<b>1,426,546</b>	<b>2,392,200</b>	<b>530,700</b>	<b>271,314</b>	<b>916,741</b>	<b>720,684</b>	<b>1,279,489</b>	<b>482,980</b>	<b>305,855</b>	
<b>ENDING FUND BALANCE</b>	<b>560,621</b>	<b>716,642</b>	<b>1,500,352</b>	<b>1,426,546</b>	<b>2,392,200</b>	<b>530,700</b>	<b>271,314</b>	<b>916,741</b>	<b>720,684</b>	<b>1,279,489</b>	<b>482,980</b>	<b>305,855</b>	<b>1,501,972</b>	

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29		
1. WDLR 21st to 28th Main Replace (\$660K in FY27-2	15,617	649,316							663,883			<b>1,328,816</b>	
3. SE Oar Pump Station Replace		4,835	40,000	1,180,000								<b>1,224,835</b>	
Water System Model		47,031	2,646									<b>49,677</b>	
SW Beach Ave Water Main (emergency)		311,574										<b>311,574</b>	
5. NE 15th - 17th to Oar					260,000							<b>260,000</b>	
6. NE Yacht & NE 32nd to 30th				250,000								<b>250,000</b>	
7. Surf Reservoir & Pump Station						1,304,391	745,609					<i>multiple funds</i>	
8. WTP Generator				440,000								<b>440,000</b>	
9. Meter Reading Solution				1,000,000	1,000,000							<b>2,000,000</b>	
10. NW 72nd in Roads End						350,000						<b>350,000</b>	
12. New Water Reservoir									1,548,216	1,676,784	300,000	<i>multiple funds</i>	
<b>Total</b>		423,061	1,012,756	42,646	2,870,000	1,260,000	350,000	1,304,391	745,609	2,212,099	1,676,784	300,000	<b>6,214,902</b>
<b>Shared Funding from SDC funds:</b>													
7. Surf Reservoir & Pump Station							375,000	150,000					<b>2,575,000</b>
12. New Water Reservoir									475,000				<b>4,000,000</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
233-000-SDC RE-IMBURSEMENT WATER**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
145,842	131,496	115,000	4404101	REIMBURSE FEE - INSIDE	115,000	117,300	117,300
0	1,618	0	4404102	REIMBURSE FEE - OUTSIDE	0	0	0
145,842	133,114	115,000		TOTAL CHARGES FOR SERVICES	115,000	117,300	117,300
MISCELLANEOUS REVENUE							
12,770	7,772	8,509	4610001	INTEREST ALLOCATED	3,900	1,904	1,904
0	1,700	0	4690010	INSURANCE CLAIMS/REFUNDS	0	0	0
12,770	9,472	8,509		TOTAL MISCELLANEOUS REVENUE	3,900	1,904	1,904
BEGINNING FUND BALANCE							
390,195	543,622	340,367	4890010	BEGINNING BALANCE	376,316	495,216	495,216
390,195	543,622	340,367		TOTAL BEGINNING FUND BALANCE	376,316	495,216	495,216
<b>548,807</b>	<b>686,208</b>	<b>463,876</b>		<b>TOTAL RESOURCES</b>	<b>495,216</b>	<b>614,420</b>	<b>614,420</b>
CAPITAL OUTLAY							
0	0	400,000	6340202	WATER SYSTEM CONSTRUCTION	0	400,000	400,000
5,185	309,892	0	6340245	S 48TH STREET EXTENSION	0	0	0
0	0	63,876	6370400	RESERVE-FUTURE YEARS	0	214,420	214,420
5,185	309,892	463,876		TOTAL CAPITAL OUTLAY	0	614,420	614,420
<b>5,185</b>	<b>309,892</b>	<b>463,876</b>		<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>614,420</b>	<b>614,420</b>
CONTINGENCY/FUND BALANCE							
543,622	376,316	0	6800502	UNAPPROPRIATED FUND BALANCE	495,216	0	0
543,622	376,316	0		TOTAL CONTINGENCY/FUND BALANCE	495,216	0	0
<b>543,622</b>	<b>376,316</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>495,216</b>	<b>0</b>	<b>0</b>
153,427	-167,305	-340,367		<i>Excess of Resources over Expenditures</i>	118,900	-495,216	-495,216

City of Lincoln City  
 Water SDC Reimb Financial Plan (233)  
 FY2021-22 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected							
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	
<b>REVENUES</b>														
SDC Fees	94,663	132,607	145,842	133,114	115,000	117,300	119,646	122,039	122,039	122,039	122,039	122,039	122,039	2.0%
Miscellaneous	0	0	0	1,700	0	0	0	0	0	0	0	0	0	
Interest on Investments	2,392	6,101	12,770	7,772	3,900	1,904	4,288	6,767	9,343	9,971	10,611	5,764	8,320	2.0%
<b>TOTAL REVENUES</b>	<b>97,055</b>	<b>138,708</b>	<b>158,612</b>	<b>142,586</b>	<b>118,900</b>	<b>119,204</b>	<b>123,934</b>	<b>128,806</b>	<b>131,382</b>	<b>132,010</b>	<b>132,650</b>	<b>127,803</b>	<b>130,359</b>	
<b>EXPENDITURES</b>														
Capital Outaly	2,378	27,139	5,185	309,892	0	400,000	0	0	100,000	100,000	375,000	0	0	
<b>TOTAL EXPENDITURES</b>	<b>2,378</b>	<b>27,139</b>	<b>5,185</b>	<b>309,892</b>	<b>0</b>	<b>400,000</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>375,000</b>	<b>0</b>	<b>0</b>	
<b>CHANGE TO FUND BALANCE</b>	<b>94,677</b>	<b>111,569</b>	<b>153,427</b>	<b>-167,306</b>	<b>118,900</b>	<b>-280,796</b>	<b>123,934</b>	<b>128,806</b>	<b>31,382</b>	<b>32,010</b>	<b>-242,350</b>	<b>127,803</b>	<b>130,359</b>	
BEGINNING BALANCE	183,947	278,625	390,194	543,621	376,315	495,215	214,419	338,353	467,159	498,541	530,551	288,201	416,004	
<b>ENDING FUND BALANCE</b>	<b>278,625</b>	<b>390,194</b>	<b>543,621</b>	<b>376,315</b>	<b>495,215</b>	<b>214,419</b>	<b>338,353</b>	<b>467,159</b>	<b>498,541</b>	<b>530,551</b>	<b>288,201</b>	<b>416,004</b>	<b>546,363</b>	
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			
<b>TOTAL</b>			5,185	309,892	0	400,000	0	0	100,000	100,000	375,000	0	0	



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
234-000-SDC IMPROVEMENT WATER**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
51,965	51,338	45,000	4404111	IMPROVEMENT FEE-INSIDE	45,000	45,900	45,900
0	617	0	4404112	IMPROVEMENT FEE-OUTSIDE	0	0	0
51,965	51,955	45,000		TOTAL CHARGES FOR SERVICES	45,000	45,900	45,900
MISCELLANEOUS REVENUE							
3,188	3,464	4,507	4610001	INTEREST ALLOCATED	2,000	2,100	2,100
3,188	3,464	4,507		TOTAL MISCELLANEOUS REVENUE	2,000	2,100	2,100
BEGINNING FUND BALANCE							
82,832	137,984	180,280	4890010	BEGINNING BALANCE	193,403	240,403	240,403
82,832	137,984	180,280		TOTAL BEGINNING FUND BALANCE	193,403	240,403	240,403
<b>137,984</b>	<b>193,403</b>	<b>229,787</b>		<b>TOTAL RESOURCES</b>	<b>240,403</b>	<b>288,403</b>	<b>288,403</b>
CAPITAL OUTLAY							
0	0	229,787	6370400	RESERVE-FUTURE YEARS	0	288,403	288,403
0	0	229,787		TOTAL CAPITAL OUTLAY	0	288,403	288,403
<b>0</b>	<b>0</b>	<b>229,787</b>		<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>288,403</b>	<b>288,403</b>
CONTINGENCY/FUND BALANCE							
137,984	193,403	0	6800502	UNAPPROPRIATED FUND BALANCE	240,403	0	0
137,984	193,403	0		TOTAL CONTINGENCY/FUND BALANCE	240,403	0	0
<b>137,984</b>	<b>193,403</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>240,403</b>	<b>0</b>	<b>0</b>
55,153	55,419	-180,280		<i>Excess of Resources over Expenditures</i>	47,000	-240,403	-240,403

City of Lincoln City  
 Water SDC Expansion Financial Plan (234)  
 FY2021-22 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected							
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	
<b>REVENUES</b>														
SDC FEES	37,960	51,823	51,965	51,955	45,000	45,900	46,818	47,754	47,754	47,754	47,754	47,754	47,754	2.0%
INTERST	153	1,025	3,188	3,464	2,000	2,100	5,768	6,820	7,911	3,525	3,550	2,576	3,583	2.0%
<b>TOTAL REVENUES</b>	<b>38,113</b>	<b>52,848</b>	<b>55,153</b>	<b>55,419</b>	<b>47,000</b>	<b>48,000</b>	<b>52,586</b>	<b>54,574</b>	<b>55,666</b>	<b>51,279</b>	<b>51,305</b>	<b>50,331</b>	<b>51,337</b>	
<b>EXPENDITURES</b>														
MASTER PLANS	0	0	0	0	0	0	0	0	0	0	0	0	0	
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	275,000	50,000	100,000	0	0	
TRANSFER TO BOND FUND	40,000	0	0	0	0	0	0	0	0	0	0	0	0	
<b>TOTAL EXPENDITURES</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>275,000</b>	<b>50,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	
<b>CHANGE TO FUND BALANCE</b>	<b>-1,887</b>	<b>52,848</b>	<b>55,153</b>	<b>55,419</b>	<b>47,000</b>	<b>48,000</b>	<b>52,586</b>	<b>54,574</b>	<b>-219,334</b>	<b>1,279</b>	<b>-48,695</b>	<b>50,331</b>	<b>51,337</b>	
BEGINNING FUND BALANCE	31,870	29,983	82,831	137,984	193,403	240,403	288,403	340,989	395,563	176,229	177,508	128,812	179,143	
<b>ENDING FUND BALANCE</b>	<b>29,983</b>	<b>82,831</b>	<b>137,984</b>	<b>193,403</b>	<b>240,403</b>	<b>288,403</b>	<b>340,989</b>	<b>395,563</b>	<b>176,229</b>	<b>177,508</b>	<b>128,812</b>	<b>179,143</b>	<b>230,480</b>	

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

275,000 50,000  
 100,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
328-000-WATER BONDS**

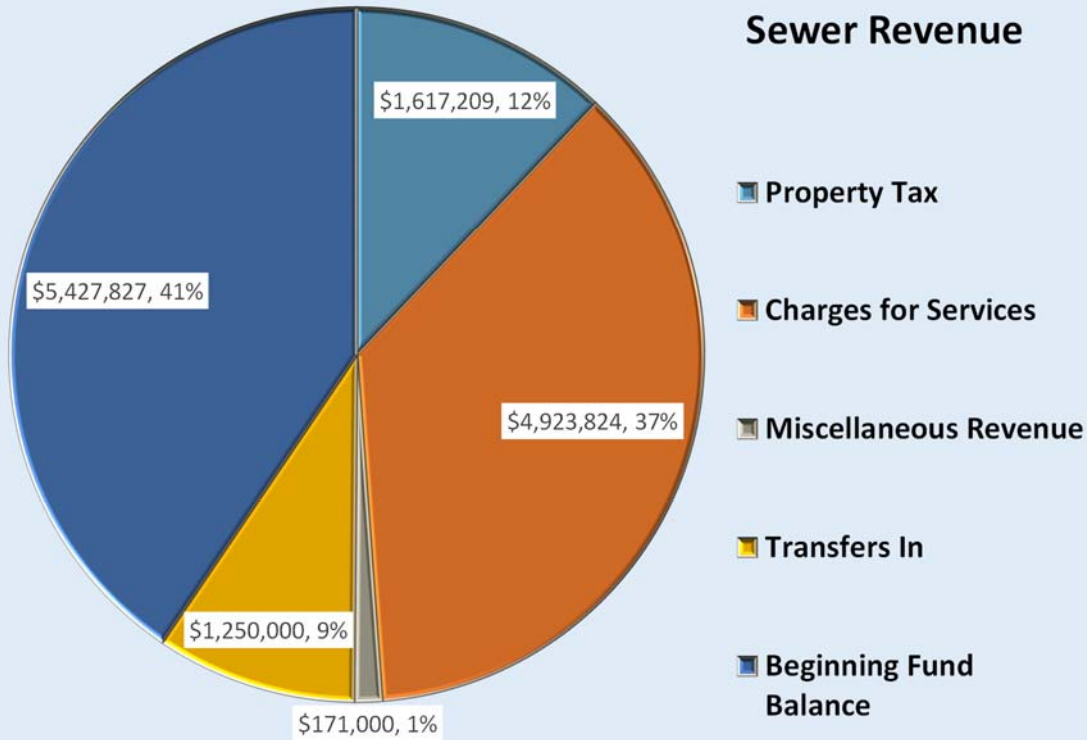
Tuesday, July 6, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
4,131	6,306	8,000	4610001	INTEREST ALLOCATED	100	200	200
4,131	6,306	8,000		TOTAL MISCELLANEOUS REVENUE	100	200	200
TRANSFERS IN							
400,000	460,000	450,000	4701770	TRANSFER FROM WATER FUND	450,000	450,000	450,000
400,000	460,000	450,000		TOTAL TRANSFERS IN	450,000	450,000	450,000
BEGINNING FUND BALANCE							
80,284	18,301	22,563	4890010	BEGINNING BALANCE	19,614	11,423	11,423
80,284	18,301	22,563		TOTAL BEGINNING FUND BALANCE	19,614	11,423	11,423
<b>484,415</b>	<b>484,608</b>	<b>480,563</b>		<b>TOTAL RESOURCES</b>	<b>469,714</b>	<b>461,623</b>	<b>461,623</b>
DEBT SERVICE							
71,113	59,994	48,291	6410214	INTEREST - SERIES 2014	48,291	36,610	36,610
395,000	405,000	410,000	6450214	PRINCIPAL - SERIES 2014	410,000	420,000	420,000
0	0	22,272	6450301	RESERVE FOR FUTURE YEARS	0	5,013	5,013
466,113	464,994	480,563		TOTAL DEBT SERVICE	458,291	461,623	461,623
<b>466,113</b>	<b>464,994</b>	<b>480,563</b>		<b>TOTAL EXPENDITURES</b>	<b>458,291</b>	<b>461,623</b>	<b>461,623</b>
CONTINGENCY/FUND BALANCE							
18,301	19,614	0	6800502	UNAPPROPRIATED FUND BALANCE	11,423	0	0
18,301	19,614	0		TOTAL CONTINGENCY/FUND BALANCE	11,423	0	0
<b>18,301</b>	<b>19,614</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>11,423</b>	<b>0</b>	<b>0</b>
-61,983	1,313	-22,563		<i>Excess of Resources over Expenditures</i>	-8,191	-11,423	-11,423

City of Lincoln City  
Water Bond Financial Plan (328)  
FY2021-22 Budget

	Actual	Actual	Actual	Actual	Estimated	Proposed	Projected		
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
<b>REVENUES</b>									
INTEREST	2,600	3,472	4,131	6,306	100	200	100	9	0
TRANSFERS SDC EXPANSION	40,000	0	0		0	0	0	0	0
TRANSFERS WATER OPERATION:	924,000	875,000	400,000	460,000	450,000	450,000	450,000	446,949	0
<b>TOTAL REVENUE</b>	<b>966,600</b>	<b>878,472</b>	<b>404,131</b>	<b>466,306</b>	<b>450,100</b>	<b>450,200</b>	<b>450,100</b>	<b>446,958</b>	<b>0</b>
<b>EXPENDITURES</b>									
INTEREST - 2007	26,625	10,327	0	0	0	0	0	0	0
INTEREST - 2014	92,763	82,111	71,113	59,994	48,291	36,610	24,644	12,427	0
PRINCIPAL - 2007	406,572	418,720	0		0	0	0	0	0
PRINCIPAL - 2014	380,000	385,000	395,000	405,000	410,000	420,000	430,000	435,000	0
<b>TOTAL EXPENDITURES</b>	<b>905,960</b>	<b>896,159</b>	<b>466,113</b>	<b>464,994</b>	<b>458,291</b>	<b>456,610</b>	<b>454,644</b>	<b>447,427</b>	<b>0</b>
<b>CHANGE TO FUND BALANCE</b>	<b>60,640</b>	<b>-17,687</b>	<b>-61,983</b>	<b>1,313</b>	<b>-8,191</b>	<b>-6,410</b>	<b>-4,544</b>	<b>-469</b>	<b>0</b>
<b>BEGINNING BALANCE</b>	<b>37,330</b>	<b>97,970</b>	<b>80,284</b>	<b>18,301</b>	<b>19,614</b>	<b>11,423</b>	<b>5,013</b>	<b>469</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>97,970</b>	<b>80,284</b>	<b>18,301</b>	<b>19,614</b>	<b>11,423</b>	<b>5,013</b>	<b>469</b>	<b>0</b>	<b>0</b>

### Sewer Revenue



### Sewer Revenue at a Glance

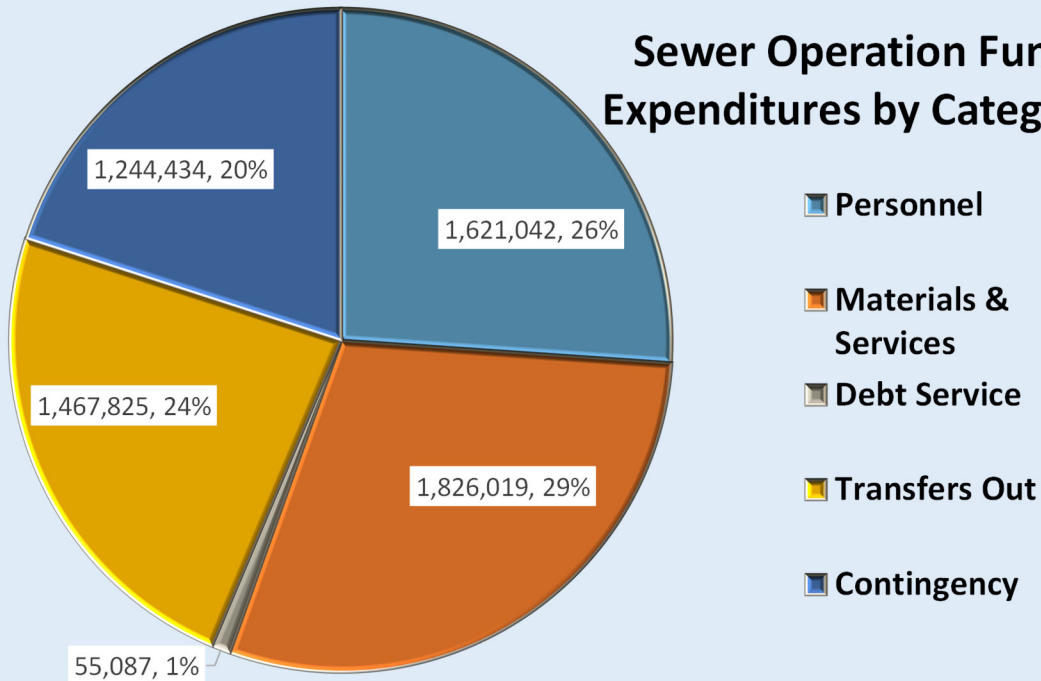
- Charges for Services include commercial & residential sewer usage fees, and development fees.
- Miscellaneous revenue includes allocated interest.
- Transfer of funds includes transfers from the sewer utility fund to the sewer construction funds
- Debt service is paid by property taxes.

Total Revenue = \$13,389,860

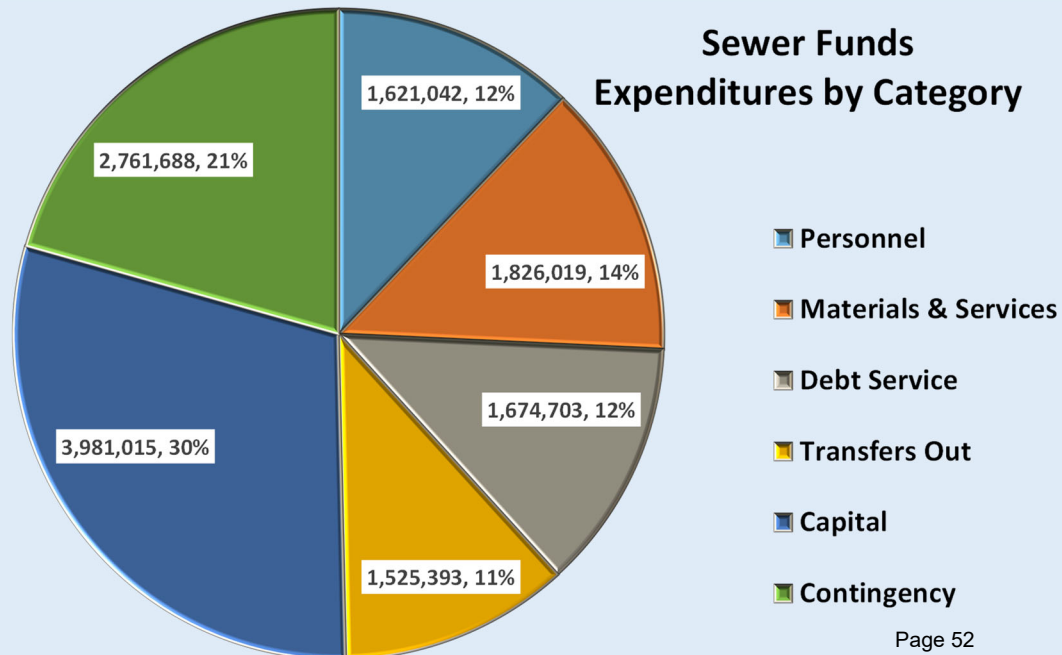
### Items of Note:

- Annual rate increases in the Utility Funds for the past three budgets were dedicated to the Sewer Fund. This has provided approximately \$1,000,000 annually that is now dedicated to sewer capital projects. Going forward, rate increases in the Water rates will be allocated to the Water Fund and rates increases in the Sewer Fund will be allocated to the Sewer Fund.
- This budget includes a 4% rate increase for the Sewer Rate billing.

### Sewer Operation Fund Expenditures by Category



### Sewer Funds Expenditures by Category



### Sewer at a Glance

Sewer Capital Projects include:

- Wastewater Screwpress Installation = \$486,006
- Spyglass pumpstation upgrade = \$260,000
- Nelscott Sewer Main Design & Construction = \$850,908
- Spyglass Pumpstation upgrade = \$260,000
- Variable Frequency Drives 3 PS 63,000 each = \$189,000
- SE 3rd Pump Station Improvements Design = \$200,000
- Holmes Road Pump Station Upgrade = \$500,000

Total, annual debt payment = \$1,751,573 for three debts.

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
241-000-SEWER UTILITY OPERATIONS**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
3,857,210	4,062,862	4,504,728	4403001	UTILITIES	4,408,205	4,584,534	4,584,534
5,200	5,400	6,000	4405020	INSPECTION FEES	4,123	4,288	4,288
3,862,410	4,068,262	4,510,728		TOTAL CHARGES FOR SERVICES	4,412,328	4,588,822	4,588,822
INTER-GOVERNMENTAL							
0	26,601	0	4302429	COVID-19 GRANTS	17,856	0	0
0	26,601	0		TOTAL INTER-GOVERNMENTAL	17,856	0	0
MISCELLANEOUS REVENUE							
114,193	120,942	105,000	4601910	OTHER REVENUE	122,314	115,000	115,000
19,292	13,092	15,000	4610001	INTEREST ALLOCATED	12,200	15,000	15,000
4,447	15,755	2,000	4650005	SALE OF EQUIPMENT	0	0	0
1,238	165	0	4690010	INSURANCE CLAIMS/REFUNDS	0	0	0
139,170	149,954	122,000		TOTAL MISCELLANEOUS REVENUE	134,514	130,000	130,000
BEGINNING FUND BALANCE							
1,116,417	1,326,195	1,365,817	4890010	BEGINNING BALANCE	1,630,258	1,495,585	1,495,585
1,116,417	1,326,195	1,365,817		TOTAL BEGINNING FUND BALANCE	1,630,258	1,495,585	1,495,585
<b>5,117,997</b>	<b>5,571,011</b>	<b>5,998,545</b>		<b>TOTAL RESOURCES</b>	<b>6,194,956</b>	<b>6,214,407</b>	<b>6,214,407</b>
PERSONAL SERVICES							
774,770	824,408	857,994	6101100	SALARIES	847,860	906,629	906,629
25,369	27,449	58,468	6102001	PART TIME & SEASONAL SALARIES	41,950	58,281	58,281
41,614	39,533	31,007	6103012	OVERTIME, CITY EMPLOYEES	50,098	31,409	31,409
62,275	65,872	72,481	6105011	FICA/MEDICARE	67,029	76,218	76,218
53,128	57,421	68,600	6105012	WORKERS' COMP	54,169	67,281	67,281
0	371	0	6105013	UNEMPLOYMENT REIMBURSEMENT	0	0	0
196,653	218,984	254,852	6106011	MEDICAL & DENTAL INSURANCE	235,337	255,650	255,650
690	648	685	6106012	LIFE INSURANCE	645	685	685
2,667	2,537	3,150	6106013	LONG-TERM DISABILITY INS.	2,747	3,318	3,318
128,919	225,682	337,506	6106014	RETIREMENT	336,988	221,571	221,571
1,286,085	1,462,905	1,684,743		TOTAL PERSONAL SERVICES	1,636,823	1,621,042	1,621,042

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
241-000-SEWER UTILITY OPERATIONS**

Monday, July 5, 2021

<b>ACTUAL FY 2018-19</b>	<b>ACTUAL FY 2019-20</b>	<b>BUDGET FY 2020-21</b>		<b>ESTIMATE FY 2020-21</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2021-22</b>
<b>MATERIALS &amp; SERVICES</b>							
112,272	111,726	111,968	6201119 MISC. CONTRACTED SERVICES	130,000	111,968	111,968	111,968
16,594	2,288	55,000	6201121 SAMPLING/TESTING SERVICES	32,000	56,000	56,000	56,000
20,591	17,693	20,292	6201153 GEOGRAPHICAL INFO SYS SUPPORT	19,835	19,268	19,268	19,268
14,170	15,119	15,250	6202099 MISC. PERMITS	20,000	15,250	15,250	15,250
7,988	0	0	6202101 INACTIVE	0	0	0	0
6,756	8,517	13,300	6202102 COMPUTER SOFTWARE	13,300	13,300	13,300	13,300
35,050	36,750	39,296	6202110 INFORMATION TECHNOLOGY SUPP	39,296	39,296	39,296	39,296
400,560	377,216	425,000	6203001 ELECTRIC POWER	425,000	425,000	425,000	425,000
461	499	1,000	6203010 NATURAL GAS	1,000	1,000	1,000	1,000
25,042	24,591	29,000	6203020 TELEPHONE	29,000	29,000	29,000	29,000
0	10,250	10,800	6204010 MERCHANT FEES	10,400	10,800	10,800	10,800
156	0	0	6205001 LEGAL NOTICES	0	0	0	0
6,843	11,113	10,000	6206002 TRAINING	4,000	10,000	10,000	10,000
682	584	500	6206003 MEETINGS	602	500	500	500
1,272	270	2,000	6206004 RECRUITMENT AND TESTING	1,000	2,000	2,000	2,000
1,514	2,570	4,550	6206005 MEMBERSHIP AND DUES	4,000	4,550	4,550	4,550
139	171	500	6206006 BOOKS AND PERIODICALS	100	500	500	500
3,839	6,863	5,500	6206007 SAFETY	2,000	5,500	5,500	5,500
147	602	420	6209001 POSTAGE, SHIPPING, METER LEASE	400	420	420	420
71,496	79,651	86,280	6209010 INSURANCE AND BONDS	87,102	96,100	96,100	96,100
2,224	3,106	3,000	6209030 UNIFORMS & CLOTHING	2,000	3,000	3,000	3,000
7,819	40,252	15,000	6210001 BUILDING MAINTENANCE	10,000	15,000	15,000	15,000
64,904	42,172	100,000	6210010 SYSTEM MAINTENANCE	100,000	100,000	100,000	100,000
207,378	204,450	280,000	6210015 SLUDGE REMOVAL	240,000	280,000	280,000	280,000
110,328	43,877	130,000	6210025 INFILTRATION & INFLOW MAINT	130,000	130,000	130,000	130,000
2,486	2,484	3,500	6211020 MAINTENANCE/LEASE-OFFICE EQUI	2,500	3,500	3,500	3,500
122,269	95,585	100,000	6211040 PUMP STATION MAINTENANCE	100,000	100,000	100,000	100,000
0	0	35,000	6211041 PUMP STATION UPGRADE/REBUILD	35,000	35,000	35,000	35,000
96,686	74,710	117,000	6211050 TREATMENT PLANT MAINTENANCE	140,000	117,000	117,000	117,000
2,256	2,424	2,000	6213001 CLEANING ALLOWANCE	1,000	2,000	2,000	2,000
24,909	21,456	20,000	6221001 GASOLINE, FUEL, OILS	30,000	20,000	20,000	20,000



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
241-000-SEWER UTILITY OPERATIONS**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22	
38,836	30,557	51,444	6221013	VEHICLE REPAIR & OPERATION	45,587	45,563	45,563	45,563
9,128	9,708	18,500	6222001	LABORATORY SUPPLIES	18,500	18,500	18,500	18,500
63,850	68,966	100,000	6222010	CHEMICALS	100,000	100,000	100,000	100,000
6,985	5,568	13,000	6229001	OTHER SUPPLIES	7,000	13,000	13,000	13,000
2,052	4,234	3,390	6260001	EMPLOYEE WELLNESS	3,390	3,004	3,004	3,004
1,487,681	1,356,021	1,822,490		TOTAL MATERIALS & SERVICES	1,784,012	1,826,019	1,826,019	1,826,019
				CAPITAL OUTLAY				
0	56,703	0	6310101	OTHER VEHICLES	0	0	0	0
0	1,218	0	6320001	OFFICE EQUIPMENT	0	0	0	0
11,036	3,500	298,400	6320201	OTHER EQUIPMENT (CAPITAL)	11,969	0	0	0
11,036	61,421	298,400		TOTAL CAPITAL OUTLAY	11,969	0	0	0
				DEBT SERVICE				
0	12,607	10,827	6412018	INTEREST PMTS - CAPITAL LEASE	10,827	10,827	10,827	10,827
55,086	42,480	44,260	6452018	PRINCIPAL PMTS - CAPITAL LEASE	44,260	44,260	44,260	44,260
55,086	55,086	55,087		TOTAL DEBT SERVICE	55,087	55,087	55,087	55,087
				TRANSFERS				
32,037	32,998	33,988	6601120	TRANSFER TO LINCOLN SQ CENTER	33,988	35,008	35,008	35,008
2,574	0	0	6601193	TRANSFER TO % FOR ARTS	0	0	0	0
750,000	800,000	1,000,000	6601252	TRF TO SEWER SYS REPLACE FUND	1,000,000	1,250,000	1,250,000	1,250,000
167,303	172,322	177,492	6602111	TRANSFER TO CITY HALL OPR	177,492	182,817	182,817	182,817
951,914	1,005,320	1,211,480		TOTAL TRANSFERS	1,211,480	1,467,825	1,467,825	1,467,825
<b>3,791,802</b>	<b>3,940,753</b>	<b>5,072,200</b>		<b>TOTAL EXPENDITURES</b>	<b>4,699,371</b>	<b>4,969,973</b>	<b>4,969,973</b>	<b>4,969,973</b>
				CONTINGENCY/FUND BALANCE				
0	0	926,345	6780001	CONTINGENCIES	0	1,244,434	1,244,434	1,244,434
1,326,195	1,630,258	0	6800502	UNAPPROPRIATED FUND BALANCE	1,495,585	0	0	0
1,326,195	1,630,258	926,345		TOTAL CONTINGENCY/FUND BALANCE	1,495,585	1,244,434	1,244,434	1,244,434
<b>1,326,195</b>	<b>1,630,258</b>	<b>926,345</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>1,495,585</b>	<b>1,244,434</b>	<b>1,244,434</b>	<b>1,244,434</b>
209,777	304,064	-439,472		<i>Excess of Resources over Expenditures</i>	-134,673	-251,151	-251,151	-251,151

**City of Lincoln City  
Sewer Operations Financial Plan  
FY2021-22 Budget**

4.9% 7.2% 7.7% 5.3% 8.5% 4.0% 4.0% 4.0% 4.0% 4.0% 4.0% 4.0% 4.0%

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected							
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28		FY28-29
<b>REVENUES</b>														
CHARGES FOR SERVICES	3,344,624	3,585,158	3,862,410	4,068,262	4,412,328	4,588,822	4,772,375	4,963,270	5,161,801	5,368,273	5,583,004	5,806,324	6,038,577	
OTHER STATE ALLOCATION	0	0	0	0	17,856	0	0	0	0	0	0	0	0	
MISCELLANEOUS REVENUE	135,493	104,266	139,170	176,554	134,514	130,000	133,900	137,917	142,055	146,316	150,706	155,227	159,884	3.0%
<b>TOTAL REVENUE</b>	<b>3,480,117</b>	<b>3,689,424</b>	<b>4,001,580</b>	<b>4,244,816</b>	<b>4,564,698</b>	<b>4,718,822</b>	<b>4,906,275</b>	<b>5,101,187</b>	<b>5,303,855</b>	<b>5,514,589</b>	<b>5,733,709</b>	<b>5,961,551</b>	<b>6,198,460</b>	
<b>EXPENDITURES</b>														
SALARIES	806,966	773,476	841,752	891,390	939,908	996,319	1,036,172	1,077,619	1,120,723	1,165,552	1,212,174	1,260,661	1,311,088	4.0%
BENEFITS	388,806	407,153	444,333	527,950	552,878	624,723	668,454	715,245	765,313	818,884	876,206	937,541	1,003,169	7.0%
PERS Match				43,565	144,037									
OPERATIONS	1,265,427	1,385,738	1,487,681	1,356,021	1,784,012	1,826,019	1,880,800	1,937,224	1,995,340	2,055,200	2,116,856	2,180,362	2,245,773	3.0%
TRANSFERS-General, L.Square	190,646	204,207	201,914	205,320	211,480	217,825	224,360	231,091	238,023	245,164	252,519	260,094	267,897	3.0%
<b>OPERATING EXPENDITURES</b>	<b>2,651,845</b>	<b>2,770,574</b>	<b>2,975,680</b>	<b>3,024,246</b>	<b>3,632,315</b>	<b>3,664,886</b>	<b>3,809,785</b>	<b>3,961,178</b>	<b>4,119,399</b>	<b>4,284,801</b>	<b>4,457,756</b>	<b>4,638,659</b>	<b>4,827,927</b>	
CAPITAL	63,074	97,812	11,036	61,421	11,969	0	0	0	0	0	0	0	0	
CAPITAL LEASE	0	0	55,086	55,086	55,087	55,087	125,000	0	0	0	0	0	0	
TRANSFERS - CAPITAL FUND	200,000	0	750,000	800,000	1,000,000	1,250,000	1,200,000	1,100,000	1,200,000	1,200,000	1,200,000	1,300,000	1,300,000	
TRANSFERS - SDC IMPROVEMENT	0	574,111	0	0	0	0	0	0	0	0	0	0	0	
TRANSFERS - INTERFUND LOAN	203,250	405,417	0	0	0	0	0	0	0	0	0	0	0	
<b>TOTAL EXPENDITURES</b>	<b>3,118,169</b>	<b>3,847,914</b>	<b>3,791,802</b>	<b>3,940,753</b>	<b>4,699,371</b>	<b>4,969,973</b>	<b>5,134,785</b>	<b>5,061,178</b>	<b>5,319,399</b>	<b>5,484,801</b>	<b>5,657,756</b>	<b>5,938,659</b>	<b>6,127,927</b>	
<b>CHANGE TO FUND BALANCE</b>	<b>361,949</b>	<b>-158,490</b>	<b>209,777</b>	<b>304,063</b>	<b>-134,673</b>	<b>-251,151</b>	<b>-228,510</b>	<b>40,009</b>	<b>-15,544</b>	<b>29,788</b>	<b>75,953</b>	<b>22,892</b>	<b>70,534</b>	
<b>BEGINNING BALANCE</b>	912,959	1,274,908	1,116,418	1,326,195	1,630,258	1,495,585	1,244,434	1,015,924	1,055,933	1,040,389	1,070,176	1,146,130	1,169,021	
<b>ENDING FUND BALANCE</b>	<b>1,274,908</b>	<b>1,116,418</b>	<b>1,326,195</b>	<b>1,630,258</b>	<b>1,495,585</b>	<b>1,244,434</b>	<b>1,015,924</b>	<b>1,055,933</b>	<b>1,040,389</b>	<b>1,070,176</b>	<b>1,146,130</b>	<b>1,169,021</b>	<b>1,239,555</b>	

% of Operational Expenditures 40.3% 44.6% 53.9% 41.2% 34.0% 26.7% 26.7% 25.3% 25.0% 25.7% 25.2% 25.7%

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

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
252-000-SEWER CAPITAL FUND**

Tuesday, July 6, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
11,482	0	0	4601910	OTHER REVENUE	0	0	0
15,591	27,437	16,809	4610001	INTEREST ALLOCATED	11,000	11,200	11,200
27,073	27,437	16,809		TOTAL MISCELLANEOUS REVENUE	11,000	11,200	11,200
TRANSFERS IN							
750,000	800,000	1,000,000	4701780	TRANSFER FROM SEWER FUND	1,000,000	1,250,000	1,250,000
500,000	0	0	4702111	TRANSFER FROM GENERAL FUND	0	0	0
1,250,000	800,000	1,000,000		TOTAL TRANSFERS IN	1,000,000	1,250,000	1,250,000
BEGINNING FUND BALANCE							
102,118	936,514	1,132,146	4890010	BEGINNING BALANCE	1,177,790	1,833,790	1,833,790
102,118	936,514	1,132,146		TOTAL BEGINNING FUND BALANCE	1,177,790	1,833,790	1,833,790
<b>1,379,191</b>	<b>1,763,951</b>	<b>2,148,955</b>		<b>TOTAL RESOURCES</b>	<b>2,188,790</b>	<b>3,094,990</b>	<b>3,094,990</b>
CAPITAL OUTLAY							
0	0	0	6320201	OTHER EQUIPMENT (CAPITAL)	0	248,400	248,400
0	3,705	0	6320602	MIXING ZONE STUDY	0	0	0
442,677	582,455	730,000	6340203	SEWER SYSTEM CONSTRUCTION	150,000	1,525,914	1,525,914
0	0	600,000	6340219	PUMP STATION CONSTRUCTION	200,000	960,000	960,000
0	0	813,955	6370400	RESERVE-FUTURE YEARS	0	355,676	355,676
442,677	586,160	2,143,955		TOTAL CAPITAL OUTLAY	350,000	3,089,990	3,089,990
TRANSFERS							
0	0	5,000	6601193	TRANSFER TO % FOR ARTS	5,000	5,000	5,000
0	0	5,000		TOTAL TRANSFERS	5,000	5,000	5,000
<b>442,677</b>	<b>586,160</b>	<b>2,148,955</b>		<b>TOTAL EXPENDITURES</b>	<b>355,000</b>	<b>3,094,990</b>	<b>3,094,990</b>
CONTINGENCY/FUND BALANCE							
936,514	1,177,790	0	6800502	UNAPPROPRIATED FUND BALANCE	1,833,790	0	0
936,514	1,177,790	0		TOTAL CONTINGENCY/FUND BALANCE	1,833,790	0	0
<b>936,514</b>	<b>1,177,790</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>1,833,790</b>	<b>0</b>	<b>0</b>
834,396	241,276	-1,132,146		<i>Excess of Resources over Expenditures</i>	656,000	-1,833,790	-1,833,790

City of Lincoln City  
 Sewer Capital Financial Plan (252)  
 FY2021-22 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected						
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
<b>REVENUES</b>													
INTER-GOVERNMENTAL REV	0	22,604	0	0	0	0	0	0	0	0	0	0	0
INTEREST	6,741	2,676	15,591	27,437	11,000	11,200	8,892	6,489	9,026	14,127	6,855	4,402	4,402
OTHER	0	0	11,482	0	0	0	0	0	0	0	0	0	0
TRF FROM SEWER OPERATIC	200,000	0	750,000	800,000	1,000,000	1,250,000	1,200,000	1,100,000	1,200,000	1,200,000	1,200,000	1,300,000	1,300,000
TRF FROM GENERAL FUND	0	0	500,000	0	0	0	0	0	0	0	0	0	0
INTERFUND LOAN	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>206,741</b>	<b>25,280</b>	<b>1,277,073</b>	<b>827,437</b>	<b>1,011,000</b>	<b>1,261,200</b>	<b>1,208,892</b>	<b>1,106,489</b>	<b>1,209,026</b>	<b>1,214,127</b>	<b>1,206,855</b>	<b>1,304,402</b>	<b>1,304,402</b>
<b>EXPENDITURES</b>													
OTHER	60,918	1,175	0	3,705	0	0	0	0	0	0	0	0	0
SEWER SYSTEM CONSTRUCT	80,265	0	442,677	540,562	150,000	1,774,314	0	0	200,000	1,300,000	1,300,000	0	0
PUMPSTATION CONSTRUCTI	295,307	138,033	0	41,893	200,000	960,000	1,300,000	1,000,000	800,000	200,000	0	0	0
TRF TO % FOR ARTS	0	0	0	0	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0	0
TRANSFER TO SEWER SDC RI	250,000	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>686,490</b>	<b>139,208</b>	<b>442,677</b>	<b>586,160</b>	<b>355,000</b>	<b>2,739,314</b>	<b>1,305,000</b>	<b>1,005,000</b>	<b>1,005,000</b>	<b>1,505,000</b>	<b>1,305,000</b>	<b>0</b>	<b>0</b>
<b>CHANGE TO FUND BALANCE</b>	<b>-479,749</b>	<b>-113,928</b>	<b>834,396</b>	<b>241,276</b>	<b>656,000</b>	<b>-1,478,114</b>	<b>-96,108</b>	<b>101,489</b>	<b>204,026</b>	<b>-290,873</b>	<b>-98,145</b>	<b>1,304,402</b>	<b>1,304,402</b>
<b>BEGINNING BALANCE</b>	<b>695,794</b>	<b>216,045</b>	<b>102,117</b>	<b>936,513</b>	<b>1,177,790</b>	<b>1,833,790</b>	<b>355,676</b>	<b>259,568</b>	<b>361,057</b>	<b>565,083</b>	<b>274,210</b>	<b>176,065</b>	<b>1,480,467</b>
<b>ENDING FUND BALANCE</b>	<b>216,045</b>	<b>102,117</b>	<b>936,513</b>	<b>1,177,790</b>	<b>1,833,790</b>	<b>355,676</b>	<b>259,568</b>	<b>361,057</b>	<b>565,083</b>	<b>274,210</b>	<b>176,065</b>	<b>1,480,467</b>	<b>2,784,869</b>

3%

Equipment Purchases						248,400								
Emergency Slip Line			209,250										209,250	
NW 21st Street Hwy 101 to Harbor Av			150,000										150,000	
1. Wastewater Screwpress Install				292,994		486,006							779,000	
2. Collections Spyglass Pumpstation upgrade				41,893	200,000	260,000							501,893	
4. Collections Nelscott Sewer Main Design & Cons			42,692	247,568	150,000	850,908							1,291,168	
Variable Frequency Drives 3 PS 40,000 each						189,000								
5. SE 3rd Pump Station Improvements						200,000	800,000						1,000,000	
7. Holmes Road Pump Station Upgrade						500,000	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									800,000	200,000			1,000,000	
12. Sewering in City limits with low pressure mainline										1,300,000	1,300,000		2,600,000	
<b>Total</b>			<b>401,942</b>	<b>582,455</b>	<b>350,000</b>	<b>2,734,314</b>	<b>1,300,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,500,000</b>	<b>1,300,000</b>	<b>0</b>	<b>0</b>	<b>9,731,312</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
253-000-SDC RE-IMBURSEMENT SEWER**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
241,286	220,026	171,753	4404201	RE-IMBURSEMENT FEE INSIDE	166,750	171,753	171,753
241,286	220,026	171,753		TOTAL CHARGES FOR SERVICES	166,750	171,753	171,753
MISCELLANEOUS REVENUE							
16,932	18,154	16,915	4610001	INTEREST ALLOCATED	9,800	9,900	9,900
289	884	0	4610002	INTEREST DIRECT	0	0	0
17,221	19,039	16,915		TOTAL MISCELLANEOUS REVENUE	9,800	9,900	9,900
BEGINNING FUND BALANCE							
480,451	738,957	925,590	4890010	BEGINNING BALANCE	978,022	1,154,572	1,154,572
480,451	738,957	925,590		TOTAL BEGINNING FUND BALANCE	978,022	1,154,572	1,154,572
<b>738,957</b>	<b>978,022</b>	<b>1,114,258</b>		<b>TOTAL RESOURCES</b>	<b>1,154,572</b>	<b>1,336,225</b>	<b>1,336,225</b>
CAPITAL OUTLAY							
0	0	150,000	6340219	PUMP STATION CONSTRUCTION	0	800,000	800,000
0	0	964,258	6370400	RESERVE-FUTURE YEARS	0	536,225	536,225
0	0	1,114,258		TOTAL CAPITAL OUTLAY	0	1,336,225	1,336,225
<b>0</b>	<b>0</b>	<b>1,114,258</b>		<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>1,336,225</b>	<b>1,336,225</b>
CONTINGENCY/FUND BALANCE							
738,957	978,022	0	6800502	UNAPPROPRIATED FUND BALANCE	1,154,572	0	0
738,957	978,022	0		TOTAL CONTINGENCY/FUND BALANCE	1,154,572	0	0
<b>738,957</b>	<b>978,022</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>1,154,572</b>	<b>0</b>	<b>0</b>
258,507	239,065	-925,590		<i>Excess of Resources over Expenditures</i>	176,550	-1,154,572	-1,154,572

City of Lincoln City  
 Sewer SDC Reimbursement Financial Plan (253)  
 FY2021-22 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected							
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21		FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27		FY27-28
<b>REVENUES</b>														
SDC FEES	204,888	223,830	241,286	220,026	166,750	171,753	176,905	182,212	187,679	193,309	199,108	205,081	211,234	3.0%
INTEREST	2,477	8,237	17,221	19,039	9,800	9,900	10,724	2,977	6,681	10,568	6,396	2,256	6,402	2.0%
TRF FROM SEWER CAPITAL	250,000	0	0	0	0	0	0	0	0	0	0	0	0	
<b>TOTAL REVENUES</b>	<b>457,365</b>	<b>232,067</b>	<b>258,507</b>	<b>239,065</b>	<b>176,550</b>	<b>181,653</b>	<b>187,630</b>	<b>185,189</b>	<b>194,359</b>	<b>203,877</b>	<b>205,504</b>	<b>207,337</b>	<b>217,636</b>	
<b>EXPENDITURES</b>														
SEWER SYSTEM CONSTRUCTI	258,863	0	0	0	0	0	0	0	0	0	0	0	0	
PUMP STATION CONSTRUCTI	0	0	0	0	0	800,000	575,000	0	0	412,500	412,500	0	0	
TRANSFER TO SEWER SDC IMI	0	100,000	0	0	0	0	0	0	0	0	0	0	0	
<b>TOTAL EXPENDITURES</b>	<b>258,863</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>800,000</b>	<b>575,000</b>	<b>0</b>	<b>0</b>	<b>412,500</b>	<b>412,500</b>	<b>0</b>	<b>0</b>	
<b>CHANGE TO FUND BALANCE</b>	<b>198,503</b>	<b>132,067</b>	<b>258,507</b>	<b>239,065</b>	<b>176,550</b>	<b>-618,348</b>	<b>-387,370</b>	<b>185,189</b>	<b>194,359</b>	<b>-208,623</b>	<b>-206,996</b>	<b>207,337</b>	<b>217,636</b>	
BEGINNING BALANCE	149,881	348,383	480,451	738,957	978,022	1,154,572	536,224	148,854	334,043	528,403	319,780	112,784	320,121	
<b>ENDING FUND BALANCE</b>	<b>348,383</b>	<b>480,451</b>	<b>738,957</b>	<b>978,022</b>	<b>1,154,572</b>	<b>536,224</b>	<b>148,854</b>	<b>334,043</b>	<b>528,403</b>	<b>319,780</b>	<b>112,784</b>	<b>320,121</b>	<b>537,757</b>	

3. Collections Ester Lee Pump Station	800,000	500,000												<b>1,300,000</b>
6. Lake Point Neotsu		75,000												<i>multiple funds</i>
9. Roads End pumpstation upgrade North									412,500	412,500				<i>multiple funds</i>
	0	800,000	575,000	0	0	412,500	412,500	0	0					
<b>Funding from SDC improvement fund:</b>														
6. Lake Point Neotsu						225,000								<b>300,000</b>
9. Roads End pumpstation upgrade North									137,500	137,500				<b>1,100,000</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
254-000-SDC IMPROVEMENT SEWER**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
2,808	2,919	0	4404201	RE-IMBURSEMENT FEE INSIDE	0	0	0
123,635	110,957	89,999	4404211	IMPROVEMENT FEE INSIDE	87,378	89,999	89,999
126,443	113,876	89,999		TOTAL CHARGES FOR SERVICES	87,378	89,999	89,999
MISCELLANEOUS REVENUE							
1,361	1,422	1,896	4610001	INTEREST ALLOCATED	1,500	1,600	1,600
151	463	0	4610002	INTEREST DIRECT	0	0	0
1,513	1,885	1,896		TOTAL MISCELLANEOUS REVENUE	1,500	1,600	1,600
BEGINNING FUND BALANCE							
8,037	83,424	94,801	4890010	BEGINNING BALANCE	121,618	157,928	157,928
8,037	83,424	94,801		TOTAL BEGINNING FUND BALANCE	121,618	157,928	157,928
<b>135,992</b>	<b>199,186</b>	<b>186,696</b>		<b>TOTAL RESOURCES</b>	<b>210,496</b>	<b>249,527</b>	<b>249,527</b>
CAPITAL OUTLAY							
0	0	134,128	6370400	RESERVE-FUTURE YEARS	0	196,959	196,959
0	0	134,128		TOTAL CAPITAL OUTLAY	0	196,959	196,959
TRANSFERS							
0	25,000	0	6602241	SEWER BONDS - SERIES 2005 TRF	0	0	0
52,568	52,568	52,568	6603100	INTERFUND LOAN TRF OUT	52,568	52,568	52,568
52,568	77,568	52,568		TOTAL TRANSFERS	52,568	52,568	52,568
<b>52,568</b>	<b>77,568</b>	<b>186,696</b>		<b>TOTAL EXPENDITURES</b>	<b>52,568</b>	<b>249,527</b>	<b>249,527</b>
CONTINGENCY/FUND BALANCE							
83,424	121,618	0	6800502	UNAPPROPRIATED FUND BALANCE	157,928	0	0
83,424	121,618	0		TOTAL CONTINGENCY/FUND BALANCE	157,928	0	0
<b>83,424</b>	<b>121,618</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>157,928</b>	<b>0</b>	<b>0</b>
75,387	38,193	-94,801		<i>Excess of Resources over Expenditures</i>	36,310	-157,928	-157,928

City of Lincoln City  
 Sewer SDC Expansion Financial Plan (254)  
 FY2021-22 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected							
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	
<b>REVENUES</b>														
SDC FEES	91,563	117,226	126,443	113,876	87,378	89,999	92,699	100,480	103,495	106,600	109,798	113,091	116,484	3%
INTEREST	11,353	639	1,513	1,885	1,500	1,600	3,939	321	1,285	3,381	2,830	2,333	4,641	2%
TRANSFER SEWER OPERATION	0	574,111	0	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	0	
LOAN FROM GENERAL FUND		300,000	0	0	0	0	0	0	0	0	0	0	0	
INTERFUND LOAN REPAYMENT	203,250	405,417	0	0	0	0	0	0	0	0	0	0	0	
<b>TOTAL REVENUES</b>	<b>306,166</b>	<b>1,497,393</b>	<b>127,955</b>	<b>115,761</b>	<b>88,878</b>	<b>91,599</b>	<b>96,638</b>	<b>100,801</b>	<b>104,780</b>	<b>109,980</b>	<b>112,628</b>	<b>115,424</b>	<b>121,126</b>	
<b>EXPENDITURES</b>														
CAPITAL OUTLAY	651,766	2,232,045	0	0	0	0	225,000	0	0	137,500	137,500	0	0	
TRANSFER SEWER BONDS	50,000	0	0	25,000	0	0	0	0	0	0	0	0	0	
TRANSFER INTERFUND LOAN	0	0	52,568	52,568	52,568	52,568	52,568	52,568	0	0	0	0	0	
<b>TOTAL EXPENDITURES</b>	<b>701,766</b>	<b>2,232,045</b>	<b>52,568</b>	<b>77,568</b>	<b>52,568</b>	<b>52,568</b>	<b>277,568</b>	<b>52,568</b>	<b>0</b>	<b>137,500</b>	<b>137,500</b>	<b>0</b>	<b>0</b>	
<b>CHANGE TO FUND BALANCE</b>	<b>-395,600</b>	<b>-734,652</b>	<b>75,387</b>	<b>38,193</b>	<b>36,310</b>	<b>39,031</b>	<b>-180,930</b>	<b>48,233</b>	<b>104,780</b>	<b>-27,520</b>	<b>-24,872</b>	<b>115,424</b>	<b>121,126</b>	
BEGINNING BALANCE	1,138,289	742,689	8,037	83,424	121,617	157,927	196,959	16,029	64,262	169,042	141,522	116,650	232,075	
<b>ENDING FUND BALANCE</b>	<b>742,689</b>	<b>8,037</b>	<b>83,424</b>	<b>121,617</b>	<b>157,927</b>	<b>196,959</b>	<b>16,029</b>	<b>64,262</b>	<b>169,042</b>	<b>141,522</b>	<b>116,650</b>	<b>232,075</b>	<b>353,200</b>	

6a. Lake Point Neotsu

225,000

9a. Roads End pumpstation upgrade North

137,500 137,500

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



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
326-000-SEWER BONDS**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
TAXES							
1,460,584	1,521,913	1,555,599	4101010	CURRENT PROPERTY TAXES	1,553,096	1,617,209	1,617,209
1,460,584	1,521,913	1,555,599		TOTAL TAXES	1,553,096	1,617,209	1,617,209
MISCELLANEOUS REVENUE							
12,826	11,806	12,000	4610001	INTEREST ALLOCATED	2,300	2,400	2,400
1,100	1,106	1,100	4610002	INTEREST DIRECT	548	600	600
13,926	12,912	13,100		TOTAL MISCELLANEOUS REVENUE	2,848	3,000	3,000
TRANSFERS IN							
0	25,000	0	4701783	TRANSFER FROM SEWER SDC IMPR	0	0	0
0	25,000	0		TOTAL TRANSFERS IN	0	0	0
BEGINNING FUND BALANCE							
279,252	199,811	164,321	4890010	BEGINNING BALANCE	175,237	131,364	131,364
279,252	199,811	164,321		TOTAL BEGINNING FUND BALANCE	175,237	131,364	131,364
<b>1,753,762</b>	<b>1,759,636</b>	<b>1,733,020</b>		<b>TOTAL RESOURCES</b>	<b>1,731,181</b>	<b>1,751,573</b>	<b>1,751,573</b>
DEBT SERVICE							
162,596	143,304	123,209	6410210	INTEREST - SERIES 2011	123,209	102,276	102,276
231,050	228,433	213,850	6410213	INTEREST - SERIES 2013	213,850	198,650	198,650
8,046	0	0	6410215	INTEREST - SERIES 2015	0	0	0
463,370	482,662	502,758	6450210	PRINCIPAL - SERIES 2011	502,758	523,690	523,690
130,000	730,000	760,000	6450213	PRINCIPAL - SERIES 2013	760,000	795,000	795,000
558,889	0	0	6450215	PRINCIPAL - SERIES 2015	0	0	0
0	0	133,203	6450301	RESERVE FOR FUTURE YEARS	0	131,957	131,957
1,553,952	1,584,399	1,733,020		TOTAL DEBT SERVICE	1,599,817	1,751,573	1,751,573
<b>1,553,952</b>	<b>1,584,399</b>	<b>1,733,020</b>		<b>TOTAL EXPENDITURES</b>	<b>1,599,817</b>	<b>1,751,573</b>	<b>1,751,573</b>
CONTINGENCY/FUND BALANCE							
199,811	175,237	0	6800502	UNAPPROPRIATED FUND BALANCE	131,364	0	0
199,811	175,237	0		TOTAL CONTINGENCY/FUND BALANCE	131,364	0	0
<b>199,811</b>	<b>175,237</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>131,364</b>	<b>0</b>	<b>0</b>
-79,441	-24,574	-164,321		<i>Excess of Resources over Expenditures</i>	-43,873	-131,364	-131,364

City of Lincoln City  
Sewer Bond Financial Plan (326)  
FY2021-22 Budget

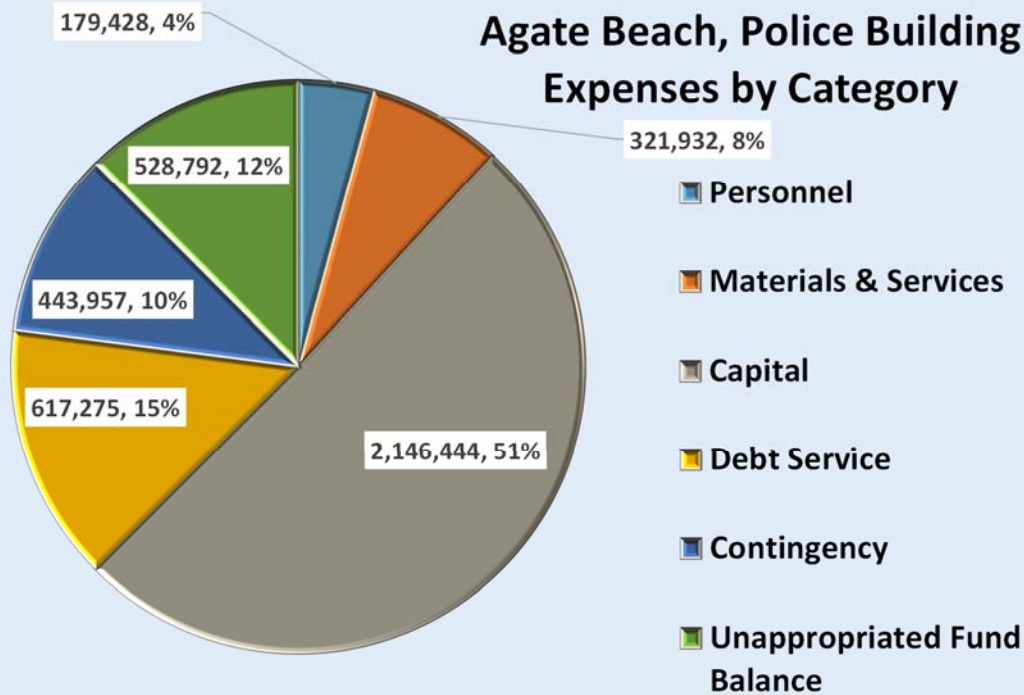
	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected							
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28		FY28-29
<b>REVENUES</b>														
PROPERTY TAXES Bond	1,370,895	1,405,455	1,460,584	1,521,913	1,553,096	1,617,209	1,657,639	1,699,080	1,600,000	1,500,000	1,100,000	1,100,000	1,000,000	2.5%
INTEREST	5,544	9,483	13,926	12,912	2,848	3,000	2,639	3,070	4,271	3,375	3,485	4,915	6,335	
TRANSFERS FROM SDC IMI	50,000	0	0	25,000	0	0	0	0	0	0	0	0	0	
<b>TOTAL REVENUE</b>	<b>1,426,438</b>	<b>1,414,938</b>	<b>1,474,510</b>	<b>1,559,825</b>	<b>1,555,944</b>	<b>1,620,209</b>	<b>1,660,278</b>	<b>1,702,151</b>	<b>1,604,271</b>	<b>1,503,375</b>	<b>1,103,485</b>	<b>1,104,915</b>	<b>1,006,335</b>	
<b>EXPENDITURES</b>														
INTEREST - 2011	198,898	181,118	162,596	143,304	123,209	102,276	80,473	57,761	34,104	9,462	0	0	0	
INTEREST - 2013	231,050	231,050	231,050	228,433	213,850	198,650	182,750	166,150	148,088	128,400	107,025	83,900	60,150	
INTEREST - 2015	19,971	19,111	8,046	0	0	0	0	0	0	0	0	0	0	
<b>TOTAL INTEREST</b>	<b>449,920</b>	<b>431,279</b>	<b>401,692</b>	<b>371,737</b>	<b>337,059</b>	<b>300,926</b>	<b>263,223</b>	<b>223,911</b>	<b>182,192</b>	<b>137,862</b>	<b>107,025</b>	<b>83,900</b>	<b>60,150</b>	
PRINCIPAL - 2005	0	0	0	0	0	0	0	0	0	0	0	0	0	
PRINCIPAL - 2011	427,068	444,849	463,370	482,662	502,758	523,690	545,494	568,205	591,862	460,013	0	0	0	
PRINCIPAL - 2013 (2030)	0	0	130,000	730,000	760,000	795,000	830,000	850,000	875,000	900,000	925,000	950,000	1,010,000	
PRINCIPAL - 2015	557,370	561,630	558,889	0	0	0	0	0	0	0	0	0	0	
<b>TOTAL PRINCIPAL</b>	<b>984,438</b>	<b>1,006,479</b>	<b>1,152,259</b>	<b>1,212,662</b>	<b>1,262,758</b>	<b>1,318,690</b>	<b>1,375,494</b>	<b>1,418,205</b>	<b>1,466,862</b>	<b>1,360,013</b>	<b>925,000</b>	<b>950,000</b>	<b>1,010,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,434,358</b>	<b>1,437,758</b>	<b>1,553,952</b>	<b>1,584,399</b>	<b>1,599,817</b>	<b>1,619,616</b>	<b>1,638,717</b>	<b>1,642,116</b>	<b>1,649,054</b>	<b>1,497,875</b>	<b>1,032,025</b>	<b>1,033,900</b>	<b>1,070,150</b>	
<b>CHANGE TO FUND BALANCE:</b>	<b>-7,919</b>	<b>-22,820</b>	<b>-79,441</b>	<b>-24,574</b>	<b>-43,873</b>	<b>593</b>	<b>21,561</b>	<b>60,035</b>	<b>-44,783</b>	<b>5,500</b>	<b>71,460</b>	<b>71,015</b>	<b>-63,815</b>	
<b>BEGINNING BALANCE</b>	<b>309,991</b>	<b>302,072</b>	<b>279,252</b>	<b>199,810</b>	<b>175,236</b>	<b>131,363</b>	<b>131,956</b>	<b>153,518</b>	<b>213,552</b>	<b>168,769</b>	<b>174,270</b>	<b>245,730</b>	<b>316,745</b>	
<b>ENDING FUND BALANCE</b>	<b>302,072</b>	<b>279,252</b>	<b>199,810</b>	<b>175,236</b>	<b>131,363</b>	<b>131,956</b>	<b>153,518</b>	<b>213,552</b>	<b>168,769</b>	<b>174,270</b>	<b>245,730</b>	<b>316,745</b>	<b>252,929</b>	

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
469-000-UNBONDED ASSESSMENT FUND**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
REIMB DIST/LID RECEIPTS							
42,229	26,690	15,000	4430100	LID RECEIPTS- VOYAGE LAKE	15,000	15,000	15,000
22,648	197,622	3,250	4430102	LID RECEIPTS- NE 36TH DRIVE	3,250	3,250	3,250
0	0	0	4430103	LID RECEIPTS- BARD ROAD	55,782	55,000	55,000
0	0	0	4430200	REIMB DIST RECEIPTS- SE KEEL	13,180	0	0
16,909	0	0	4430201	REIMB DIST RECEIPTS- NE 19TH	6,221	0	0
81,785	224,312	18,250		TOTAL REIMB DIST/LID RECEIPTS	93,433	73,250	73,250
MISCELLANEOUS REVENUE							
398	264	0	4601910	OTHER REVENUE	750	500	500
10,556	10,274	11,000	4610001	INTEREST ALLOCATED	5,700	5,800	5,800
6,996	17,181	6,500	4610002	INTEREST DIRECT	8,525	9,000	9,000
17,950	27,719	17,500		TOTAL MISCELLANEOUS REVENUE	14,975	15,300	15,300
BEGINNING FUND BALANCE							
351,845	451,581	342,951	4890010	BEGINNING BALANCE	546,180	654,588	654,588
351,845	451,581	342,951		TOTAL BEGINNING FUND BALANCE	546,180	654,588	654,588
<b>451,581</b>	<b>703,612</b>	<b>378,701</b>		<b>TOTAL RESOURCES</b>	<b>654,588</b>	<b>743,138</b>	<b>743,138</b>
CAPITAL OUTLAY							
0	0	378,701	6340201	GENERAL CONSTRUCTION	0	446,701	446,701
0	157,433	0	6350103	LID - BARD ROAD	0	0	0
0	0	0	6370400	RESERVE-FUTURE YEARS	0	296,437	296,437
0	157,433	378,701		TOTAL CAPITAL OUTLAY	0	743,138	743,138
<b>0</b>	<b>157,433</b>	<b>378,701</b>		<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>743,138</b>	<b>743,138</b>
CONTINGENCY/FUND BALANCE							
451,581	546,180	0	6800502	UNAPPROPRIATED FUND BALANCE	654,588	0	0
451,581	546,180	0		TOTAL CONTINGENCY/FUND BALANCE	654,588	0	0
<b>451,581</b>	<b>546,180</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>654,588</b>	<b>0</b>	<b>0</b>

### Lincoln Square, Facilities Capital, Agate Beach, Police Building Expenses by Category



### Lincoln Square at a Glance

- The Lincoln Square includes four separate funds—Lincoln Square, Facilities Capital, Agate Beach and Police Building.
- Lincoln Square fund accounts for maintenance of City Hall. All personnel expenses associated with this section is included in the Lincoln Square Fund.

### Items of Note: Capital Projects include:

- Projects in the Facilities Capital Fund include
- HVAC replacements \$250,000,
- entrance signs at City Hall = \$100,000 (rollover from FY20-21),
- lower parking lot improvements = \$380,000 (rollover from FY20-21),
- completion of the Police radio communications tower = \$98,934,
- Community Center gym exterior repairs = \$35,000 (rollover from FY20-21),
- upgrade to the Community Center fire alarm system = \$41,000 (rollover from FY20-21)
- new roof and gutters for Community Center \$276,000.
- This fund also makes the debt payments on the Bond for the Police Building. Police Building Fund includes \$965,510 for demolition of old building and construction of parking lot.

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
120-000-LINCOLN SQ OPERATIONS**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
INTER-GOVERNMENTAL							
0	2,800	0	4302429	COVID-19 GRANTS	1,196	0	0
885	826	950	4304301	OTHER LOCAL GOVERNMENT	0	950	950
885	3,626	950		TOTAL INTER-GOVERNMENTAL	1,196	950	950
MISCELLANEOUS REVENUE							
191,312	191,291	192,300	4601060	LINCOLN SQ LEASE PAYMENT	192,300	192,300	192,300
20	0	0	4601910	OTHER REVENUE	0	0	0
36,660	37,001	37,500	4601950	LINC SQ REIMBURSEMENT-TENANT	37,500	37,500	37,500
2,783	4,913	4,000	4610001	INTEREST ALLOCATED	1,300	1,400	1,400
19,033	9,517	0	4699830	REIMBURSEMENT FROM URBAN RE	0	0	0
249,808	242,721	233,800		TOTAL MISCELLANEOUS REVENUE	231,100	231,200	231,200
TRANSFERS IN							
38,066	39,208	40,384	4701822	TRANSFER FROM ELC (VCB) FUND	40,384	41,596	41,596
80,832	92,774	95,557	4702111	TRANSFER FROM GENERAL FUND	95,557	98,424	98,424
32,037	32,998	33,988	4702220	TRANSFER FROM STREET FUND	33,988	35,008	35,008
32,037	32,998	33,988	4702770	TRANSFER FROM WATER FUND	33,988	35,008	35,008
32,037	32,998	33,988	4702780	TRANSFER FROM SEWER FUND	33,988	35,008	35,008
215,009	230,976	237,905		TOTAL TRANSFERS IN	237,905	245,044	245,044
BEGINNING FUND BALANCE							
77,299	117,527	167,577	4890010	BEGINNING BALANCE	178,205	207,751	207,751
77,299	117,527	167,577		TOTAL BEGINNING FUND BALANCE	178,205	207,751	207,751
<b>543,000</b>	<b>594,850</b>	<b>640,232</b>		<b>TOTAL RESOURCES</b>	<b>648,406</b>	<b>684,945</b>	<b>684,945</b>
PERSONAL SERVICES							
105,686	88,977	96,660	6101100	SALARIES	96,536	100,835	100,835
5,808	5,897	8,718	6103012	OVERTIME, CITY EMPLOYEES	5,298	9,095	9,095
8,260	7,055	8,061	6105011	FICA/MEDICARE	7,461	8,410	8,410
6,818	6,688	8,158	6105012	WORKERS' COMP	6,362	7,902	7,902
0	2,348	0	6105013	UNEMPLOYMENT REIMBURSEMENT	0	0	0
22,080	24,341	27,657	6106011	MEDICAL & DENTAL INSURANCE	27,629	28,569	28,569
104	95	100	6106012	LIFE INSURANCE	100	100	100
380	314	361	6106013	LONG-TERM DISABILITY INS.	352	377	377

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
120-000-LINCOLN SQ OPERATIONS**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
17,975	19,522	36,039	6106014 RETIREMENT	34,416	24,140	24,140	24,140
167,110	155,237	185,754	TOTAL PERSONAL SERVICES	178,154	179,428	179,428	179,428
			MATERIALS & SERVICES				
20,397	27,686	22,700	6201119 MISC. CONTRACTED SERVICES	22,000	22,700	22,700	22,700
1,982	2,359	2,706	6201153 GEOGRAPHICAL INFO SYS SUPPORT	2,645	2,569	2,569	2,569
0	0	0	6202099 MISC. PERMITS	0	0	0	0
5,007	5,250	5,614	6202110 INFORMATION TECHNOLOGY SUPP	5,614	5,614	5,614	5,614
67,325	60,404	75,000	6203001 ELECTRIC POWER	65,000	75,000	75,000	75,000
17,174	20,168	17,500	6203010 NATURAL GAS	21,387	23,000	23,000	23,000
1,513	1,074	1,300	6203020 TELEPHONE	1,000	1,300	1,300	1,300
0	0	400	6206002 TRAINING	0	400	400	400
114	0	0	6206004 RECRUITMENT AND TESTING	0	0	0	0
0	184	0	6206007 SAFETY	375	0	0	0
48,501	51,840	59,070	6209010 INSURANCE AND BONDS	60,139	65,100	65,100	65,100
46	250	500	6209030 UNIFORMS & CLOTHING	400	500	500	500
50,610	39,882	45,000	6210001 BUILDING MAINTENANCE	40,000	45,000	45,000	45,000
37,764	37,101	41,851	6210005 LINC SQ REIMB MAINT-TENANTS O	37,608	38,900	38,900	38,900
0	0	0	6221001 GASOLINE, FUEL, OILS	1,300	0	0	0
1,605	1,548	1,389	6221013 VEHICLE REPAIR & OPERATION	1,154	1,153	1,153	1,153
6,327	1,609	6,000	6229001 OTHER SUPPLIES	3,000	0	0	0
0	1,178	879	6260001 EMPLOYEE WELLNESS	879	696	696	696
258,363	250,533	279,909	TOTAL MATERIALS & SERVICES	262,501	281,932	281,932	281,932
			CAPITAL OUTLAY				
0	0	0	6320201 OTHER EQUIPMENT (CAPITAL)	0	0	0	0
0	10,875	0	6330201 BUILDING IMPROVEMENTS	0	0	0	0
0	10,875	0	TOTAL CAPITAL OUTLAY	0	0	0	0
<b>425,473</b>	<b>416,646</b>	<b>465,663</b>	<b>TOTAL EXPENDITURES</b>	<b>440,655</b>	<b>461,360</b>	<b>461,360</b>	<b>461,360</b>
			CONTINGENCY/FUND BALANCE				
0	0	174,569	6780001 CONTINGENCIES	0	223,585	223,585	223,585
117,527	178,205	0	6800502 UNAPPROPRIATED FUND BALANCE	207,751	0	0	0
117,527	178,205	174,569	TOTAL CONTINGENCY/FUND BALANCE	207,751	223,585	223,585	223,585
<b>117,527</b>	<b>178,205</b>	<b>174,569</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>207,751</b>	<b>223,585</b>	<b>223,585</b>	<b>223,585</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
261-000-FACILITIES CAPITAL FUND**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
TAXES							
732,159	592,429	751,797	4105010	TRANSIENT ROOM TAX	696,026	727,978	727,978
732,159	592,429	751,797		TOTAL TAXES	696,026	727,978	727,978
INTER-GOVERNMENTAL							
0	20,000	0	4303140	LINCOLN COUNTY	0	0	0
0	20,000	0		TOTAL INTER-GOVERNMENTAL	0	0	0
MISCELLANEOUS REVENUE							
26,100	35,396	24,655	4610001	INTEREST ALLOCATED	12,400	12,600	12,600
26,100	35,396	24,655		TOTAL MISCELLANEOUS REVENUE	12,400	12,600	12,600
TRANSFERS IN							
0	1,350,000	0	4702111	TRANSFER FROM GENERAL FUND	0	0	0
0	1,350,000	0		TOTAL TRANSFERS IN	0	0	0
BEGINNING FUND BALANCE							
1,581,804	481,894	592,990	4890010	BEGINNING BALANCE	1,307,607	1,278,003	1,278,003
1,581,804	481,894	592,990		TOTAL BEGINNING FUND BALANCE	1,307,607	1,278,003	1,278,003
<b>2,340,063</b>	<b>2,479,718</b>	<b>1,369,442</b>		<b>TOTAL RESOURCES</b>	<b>2,016,033</b>	<b>2,018,581</b>	<b>2,018,581</b>
CAPITAL OUTLAY							
0	48,651	0	6320201	OTHER EQUIPMENT (CAPITAL)	120,755	98,934	98,934
452,119	101,606	530,000	6330201	BUILDING IMPROVEMENTS	0	730,000	730,000
0	0	76,000	6330208	COMMUNITY CENTER IMPROVEME	0	352,000	352,000
449,655	0	0	6330301	PARK IMPROVEMENTS	0	0	0
0	405,080	0	6340401	LAND PURCHASED	0	0	0
0	0	146,167	6370400	RESERVE-FUTURE YEARS	0	0	0
901,774	555,336	752,167		TOTAL CAPITAL OUTLAY	120,755	1,180,934	1,180,934
DEBT SERVICE							
179,410	426,775	417,275	6410218	INTEREST	417,275	407,275	407,275
435,000	190,000	200,000	6450218	PRINCIPAL	200,000	210,000	210,000
614,410	616,775	617,275		TOTAL DEBT SERVICE	617,275	617,275	617,275

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
261-000-FACILITIES CAPITAL FUND**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
TRANSFERS							
2,622	0	0	6601193	TRANSFER TO % FOR ARTS	0	0	0
339,364	0	0	6601263	TRANSFER TO 2019 PD BOND FUND	0	0	0
341,986	0	0	TOTAL TRANSFERS		0	0	0
<b>1,858,170</b>	<b>1,172,112</b>	<b>1,369,442</b>	<b>TOTAL EXPENDITURES</b>		<b>738,030</b>	<b>1,798,209</b>	<b>1,798,209</b>
CONTINGENCY/FUND BALANCE							
0	0	0	6780001	CONTINGENCIES	0	220,372	220,372
481,894	1,307,607	0	6800502	UNAPPROPRIATED FUND BALANCE	1,278,003	0	0
481,894	1,307,607	0	TOTAL CONTINGENCY/FUND BALANCE		1,278,003	220,372	220,372
<b>481,894</b>	<b>1,307,607</b>	<b>0</b>	<b>TOTAL ENDING FUND BALANCE</b>		<b>1,278,003</b>	<b>220,372</b>	<b>220,372</b>
<i>-1,099,910</i>	<i>825,713</i>	<i>-592,990</i>	<i>Excess of Resources over Expenditures</i>		<i>-29,604</i>	<i>-1,057,631</i>	<i>-1,057,631</i>



City of Lincoln City  
 Facilities Capital Fund Financial Plan  
 FY2021-22 Budget

	Actual	Actual	Actual	Actual	Estimated	Proposed	Projected					
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	
<b>REVENUES</b>												
TRANSIENT ROOM TAX COUNTY	630,888	713,557	732,159	592,429	696,026	727,978	749,817	772,312	795,481	819,346	843,926	3.0%
MISCELLANEOUS	11,557	28,445	26,100	35,396	12,400	12,600	6,611	6,301	6,686	7,823	3,619	3.0%
TRANSE IN - GENERAL		200,000	0	1,350,000			0	0	0	0	0	0.0%
<b>TOTAL REVENUE</b>	<b>642,445</b>	<b>942,002</b>	<b>758,260</b>	<b>1,997,825</b>	<b>708,426</b>	<b>740,578</b>	<b>756,429</b>	<b>778,613</b>	<b>802,167</b>	<b>827,168</b>	<b>847,545</b>	
<b>EXPENDITURES</b>												
LINCOLN SQ IMPROVEMENTS	50,209	169,229	452,119	101,606	0	1,104,934	150,000	150,000	150,000	350,000	200,000	
COMMUNITY CENTER IMPROVEMENTS	32,087	122,562	0	0	0	76,000	0	0	0	0	0	
PD BUILDING/RADIO	5,047	333,696	0	48,651	120,755	0	0	0	0	0	0	
OTHER IMPROVEMENTS	1,750	66,359	0	405,080	0	0	0	0	0	0	0	
TAFT DOCK	0	23,905	449,655	0	0	0	0	0	0	0	0	
TRF \$ FOR ARTS	0	0	2,622	0	0	0	0	0	0	0	0	
DEBT SERVICE	0	0	614,410	616,775	617,275	617,275	616,775	615,775	614,275	617,275	614,525	
TRF - PD CONSTRUCTION	0	0	339,364	0	0	0	0	0	0	0	0	
<b>TOTAL EXPENDITURES</b>	<b>89,093</b>	<b>715,751</b>	<b>1,858,170</b>	<b>1,172,111</b>	<b>738,030</b>	<b>1,798,209</b>	<b>766,775</b>	<b>765,775</b>	<b>764,275</b>	<b>967,275</b>	<b>814,525</b>	
<b>CHANGE TO FUND BALANCE</b>	<b>553,352</b>	<b>226,252</b>	<b>-1,099,910</b>	<b>825,714</b>	<b>-29,604</b>	<b>-1,057,631</b>	<b>-10,346</b>	<b>12,838</b>	<b>37,892</b>	<b>-140,107</b>	<b>33,020</b>	
<b>BEGINNING BALANCE</b>	<b>802,200</b>	<b>1,355,552</b>	<b>1,581,803</b>	<b>481,893</b>	<b>1,307,607</b>	<b>1,278,003</b>	<b>220,372</b>	<b>210,026</b>	<b>222,863</b>	<b>260,756</b>	<b>120,649</b>	
<b>ENDING FUND BALANCE</b>	<b>1,355,552</b>	<b>1,581,803</b>	<b>481,893</b>	<b>1,307,607</b>	<b>1,278,003</b>	<b>220,372</b>	<b>210,026</b>	<b>222,863</b>	<b>260,756</b>	<b>120,649</b>	<b>153,669</b>	

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
HVACs	61,525		0	100,000					
HVACs				150,000					
Refurbish City Hall siding	64,543				150,000	150,000	150,000	150,000	
Exit stairs for Career Tech	78,144								
City Hall reroofing	244,639								
Taft Dock	449,655								
City Hall carpet	3,268								
Lower parking lot improvements		101,606		380,000					
Helping Hands Building		405,080							
Upgrade Radio Communications - PD		48,651	120,755	98,934					
Tear down old PD Building & create Parking lot (994,610)									
New roof and gutters for gymnasium				276,000					
Signs/entrance improvements				100,000					
Community center gym exterior				35,000					
Remove and replace fire alarm system - Community Ctr				41,000					
Upper Parking Lot								200,000	200,000
	<b>901,774</b>	<b>555,336</b>	<b>120,755</b>	<b>1,180,934</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>350,000</b>	<b>200,000</b>

Rollover

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
263-000-POLICE BUILDING BOND - 2018**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
INTER-GOVERNMENTAL							
0	12,448	0	4302000	STATE GRANTS	0	0	0
0	12,448	0		TOTAL INTER-GOVERNMENTAL	0	0	0
MISCELLANEOUS REVENUE							
0	10,772	0	4601915	ENERGY TRUST REBATES	0	0	0
171,850	136,535	50,000	4610001	INTEREST ALLOCATED	3,200	2,000	2,000
171,850	147,306	50,000		TOTAL MISCELLANEOUS REVENUE	3,200	2,000	2,000
OTHER RESOURCES							
11,252,721	0	0	4801001	BOND SALES	0	0	0
11,252,721	0	0		TOTAL OTHER RESOURCES	0	0	0
TRANSFERS IN							
339,364	0	0	4701261	TRANSFER FROM FACILITIES CAP F	0	0	0
927,587	0	1,050,000	4702111	TRANSFER FROM GENERAL FUND	1,050,000	0	0
1,266,951	0	1,050,000		TOTAL TRANSFERS IN	1,050,000	0	0
BEGINNING FUND BALANCE							
0	9,168,679	994,530	4890010	BEGINNING BALANCE	994,530	963,510	963,510
0	9,168,679	994,530		TOTAL BEGINNING FUND BALANCE	994,530	963,510	963,510
<b>12,691,521</b>	<b>9,328,432</b>	<b>2,094,530</b>		<b>TOTAL RESOURCES</b>	<b>2,047,730</b>	<b>965,510</b>	<b>965,510</b>
MATERIALS & SERVICES							
251,493	0	0	6201155	BOND ISSUANCE COSTS	0	0	0
251,493	0	0		TOTAL MATERIALS & SERVICES	0	0	0
CAPITAL OUTLAY							
3,271,350	8,333,902	2,094,530	6330402	PUBLIC SAFETY BUILDING	1,084,220	965,510	965,510
3,271,350	8,333,902	2,094,530		TOTAL CAPITAL OUTLAY	1,084,220	965,510	965,510
<b>3,522,843</b>	<b>8,333,902</b>	<b>2,094,530</b>		<b>TOTAL EXPENDITURES</b>	<b>1,084,220</b>	<b>965,510</b>	<b>965,510</b>
CONTINGENCY/FUND BALANCE							
9,168,679	994,530	0	6800502	UNAPPROPRIATED FUND BALANCE	963,510	0	0
9,168,679	994,530	0		TOTAL CONTINGENCY/FUND BALANCE	963,510	0	0
<b>9,168,679</b>	<b>994,530</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>963,510</b>	<b>0</b>	<b>0</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
192-000-AGATE BEACH CLOSURE FUND**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
BEGINNING FUND BALANCE							
650,391	634,006	603,144	4890010	BEGINNING BALANCE	603,792	568,792	568,792
650,391	634,006	603,144		TOTAL BEGINNING FUND BALANCE	603,792	568,792	568,792
<b>650,391</b>	<b>634,006</b>	<b>603,144</b>		<b>TOTAL RESOURCES</b>	<b>603,792</b>	<b>568,792</b>	<b>568,792</b>
MATERIALS & SERVICES							
16,385	30,214	40,000	6231093	SOLID WASTE CONSORTIUM	35,000	40,000	40,000
16,385	30,214	40,000		TOTAL MATERIALS & SERVICES	35,000	40,000	40,000
<b>16,385</b>	<b>30,214</b>	<b>40,000</b>		<b>TOTAL EXPENDITURES</b>	<b>35,000</b>	<b>40,000</b>	<b>40,000</b>
CONTINGENCY/FUND BALANCE							
634,006	603,792	563,144	6800502	UNAPPROPRIATED FUND BALANCE	568,792	528,792	528,792
634,006	603,792	563,144		TOTAL CONTINGENCY/FUND BALANCE	568,792	528,792	528,792
<b>634,006</b>	<b>603,792</b>	<b>563,144</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>568,792</b>	<b>528,792</b>	<b>528,792</b>
-16,385	-30,214	-40,000		<i>Excess of Resources over Expenditures</i>	-35,000	-40,000	-40,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
130-000-INTERNAL SERVICE FUND**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
FEES, LICENSES, PERMITS							
21,259	21,999	22,815	4201005	CHARTER CABLE FRANCHISE FEE	22,815	23,000	23,000
21,259	21,999	22,815		TOTAL FEES, LICENSES, PERMITS	22,815	23,000	23,000
CHARGES FOR SERVICES							
352,862	315,605	349,565	4401001	VEHICLE REPAIR & OPERATION	338,759	338,571	338,571
500,718	525,000	561,381	4401002	IT SUPPORT CHARGES	561,381	561,381	561,381
128,131	117,956	135,281	4401003	GIS SUPPORT CHARGES	132,234	128,450	128,450
981,712	958,560	1,046,227		TOTAL CHARGES FOR SERVICES	1,032,374	1,028,402	1,028,402
INTER-GOVERNMENTAL							
0	9,229	0	4302429	COVID-19 GRANTS	959	0	0
283	260	325	4304301	OTHER LOCAL GOVERNMENT	200	200	200
283	9,489	325		TOTAL INTER-GOVERNMENTAL	1,159	200	200
BEGINNING FUND BALANCE							
79,653	94,219	84,786	4890010	BEGINNING BALANCE	128,674	110,867	110,867
79,653	94,219	84,786		TOTAL BEGINNING FUND BALANCE	128,674	110,867	110,867
<b>1,082,906</b>	<b>1,084,267</b>	<b>1,154,153</b>		<b>TOTAL RESOURCES</b>	<b>1,185,022</b>	<b>1,162,469</b>	<b>1,162,469</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
130-131-INTERNAL SERVICE FUND**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>VEHICLE MAINTENANCE (ISF)</b>							
PERSONAL SERVICES							
54,936	56,229	57,687	6101100	SALARIES	57,938	58,854	58,854
47,033	47,865	47,720	6102001	PART TIME & SEASONAL SALARIES	47,881	48,675	48,675
95	81	0	6103012	OVERTIME, CITY EMPLOYEES	135	0	0
7,488	7,583	8,064	6105011	FICA/MEDICARE	7,490	8,226	8,226
6,648	6,749	7,623	6105012	WORKERS' COMP	6,060	7,218	7,218
30,495	32,862	34,740	6106011	MEDICAL & DENTAL INSURANCE	34,748	35,943	35,943
108	100	100	6106012	LIFE INSURANCE	100	100	100
390	373	362	6106013	LONG-TERM DISABILITY INS.	323	369	369
19,672	31,085	42,959	6106014	RETIREMENT	42,176	26,480	26,480
166,865	182,928	199,255	TOTAL PERSONAL SERVICES		196,851	185,865	185,865
MATERIALS & SERVICES							
3,269	3,212	3,600	6201119	MISC. CONTRACTED SERVICES	3,300	4,006	4,006
2,188	0	0	6202101	INACTIVE	0	0	0
0	4,351	5,450	6202102	COMPUTER SOFTWARE	6,562	7,250	7,250
7,354	6,522	8,000	6203001	ELECTRIC POWER	6,750	8,000	8,000
655	921	1,100	6203010	NATURAL GAS	750	1,100	1,100
1,165	604	1,000	6203020	TELEPHONE	800	1,000	1,000
629	689	1,500	6206002	TRAINING	0	1,500	1,500
193	125	500	6206007	SAFETY	869	500	500
898	1,346	1,410	6209010	INSURANCE AND BONDS	1,368	1,600	1,600
605	1,356	1,000	6209030	UNIFORMS & CLOTHING	1,009	1,000	1,000
5,427	2,651	3,250	6210001	BUILDING MAINTENANCE	2,000	3,250	3,250
1,167	1,082	1,000	6221001	GASOLINE, FUEL, OILS	1,000	1,000	1,000
119,500	104,989	115,000	6221010	VEHICLE REPAIR PARTS	115,000	115,000	115,000
3,895	3,312	7,500	6229001	OTHER SUPPLIES	2,500	7,500	7,500
631	0	0	6260001	EMPLOYEE WELLNESS	0	0	0
147,576	131,160	150,310	TOTAL MATERIALS & SERVICES		141,908	152,706	152,706
CAPITAL OUTLAY							
38,675	1,600	0	6320201	OTHER EQUIPMENT (CAPITAL)	0	0	0
38,675	1,600	0	TOTAL CAPITAL OUTLAY		0	0	0
<b>353,116</b>	<b>315,688</b>	<b>349,565</b>	<b>TOTAL EXPENDITURES</b>		<b>338,759</b>	<b>338,571</b>	<b>338,571</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
130-132-INTERNAL SERVICE FUND**

Monday, July 5, 2021

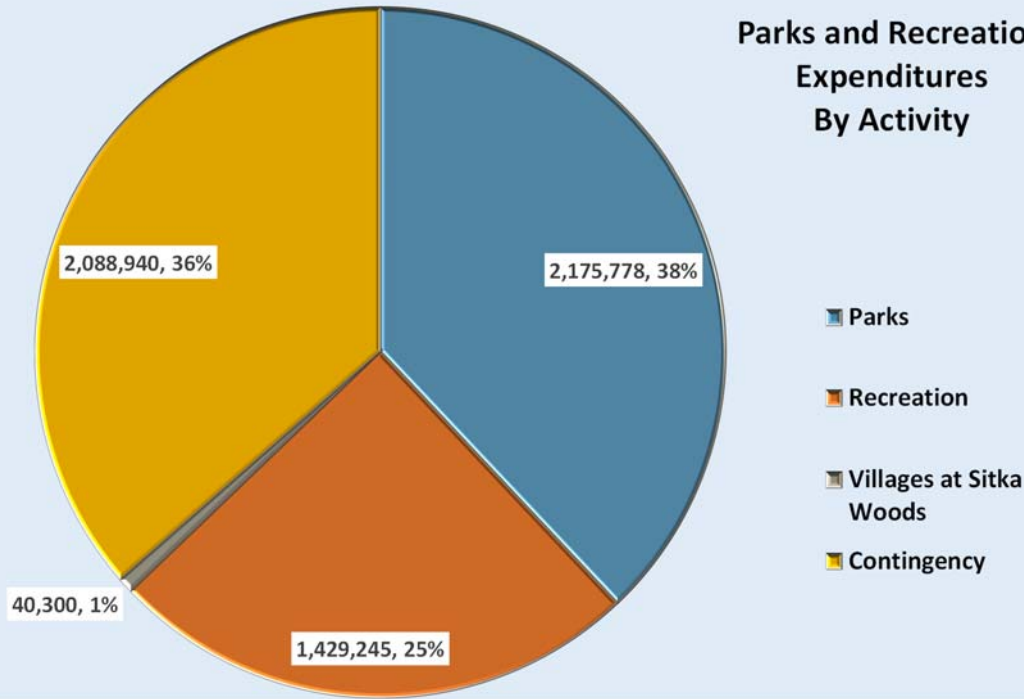
ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>INFORMATION TECH (ISF)</b>							
<b>PERSONAL SERVICES</b>							
158,764	170,627	172,034	6101100 SALARIES	171,990	175,471	175,471	175,471
33,083	42,690	52,400	6102001 PART TIME & SEASONAL SALARIES	43,757	55,367	55,367	55,367
682	206	790	6103012 OVERTIME, CITY EMPLOYEES	215	806	806	806
12,974	14,524	17,230	6105011 FICA/MEDICARE	14,152	17,721	17,721	17,721
420	391	421	6105012 WORKERS' COMP	382	426	426	426
47,636	49,139	51,282	6106011 MEDICAL & DENTAL INSURANCE	51,192	52,811	52,811	52,811
162	149	150	6106012 LIFE INSURANCE	149	150	150	150
661	643	736	6106013 LONG-TERM DISABILITY INS.	675	758	758	758
28,902	50,832	73,354	6106014 RETIREMENT	71,188	48,510	48,510	48,510
283,283	329,202	368,397	TOTAL PERSONAL SERVICES	353,700	352,020	352,020	352,020
<b>MATERIALS &amp; SERVICES</b>							
1,499	1,778	4,500	6201119 MISC. CONTRACTED SERVICES	4,500	3,500	3,500	3,500
3,451	0	0	6202101 INACTIVE	0	0	0	0
29,679	53,549	82,920	6202102 COMPUTER SOFTWARE	80,000	68,260	68,260	68,260
17,723	18,351	20,000	6202105 COMPUTER EQUIPMENT (NON-CAP)	19,500	32,000	32,000	32,000
32,954	34,093	40,522	6203020 TELEPHONE	40,522	40,800	40,800	40,800
5,609	973	5,500	6206002 TRAINING	500	5,500	5,500	5,500
204	72	250	6206003 MEETINGS	250	250	250	250
100	219	150	6206005 MEMBERSHIP AND DUES	150	150	150	150
256	1,889	300	6206006 BOOKS AND PERIODICALS	0	300	300	300
935	1,131	1,190	6209010 INSURANCE AND BONDS	1,203	1,400	1,400	1,400
15,615	30,880	28,500	6229001 OTHER SUPPLIES	25,000	28,500	28,500	28,500
1,198	933	1,627	6260001 EMPLOYEE WELLNESS	1,627	1,018	1,018	1,018
109,224	143,869	185,459	TOTAL MATERIALS & SERVICES	173,252	181,678	181,678	181,678
<b>CAPITAL OUTLAY</b>							
114,932	48,879	80,000	6320201 OTHER EQUIPMENT (CAPITAL)	70,000	95,000	95,000	95,000
0	0	0	6322101 SOFTWARE, WEBSITES, APPS	6,210	0	0	0
114,932	48,879	80,000	TOTAL CAPITAL OUTLAY	76,210	95,000	95,000	95,000
<b>507,439</b>	<b>521,949</b>	<b>633,856</b>	<b>TOTAL EXPENDITURES</b>	<b>603,162</b>	<b>628,698</b>	<b>628,698</b>	<b>628,698</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
130-133-INTERNAL SERVICE FUND**

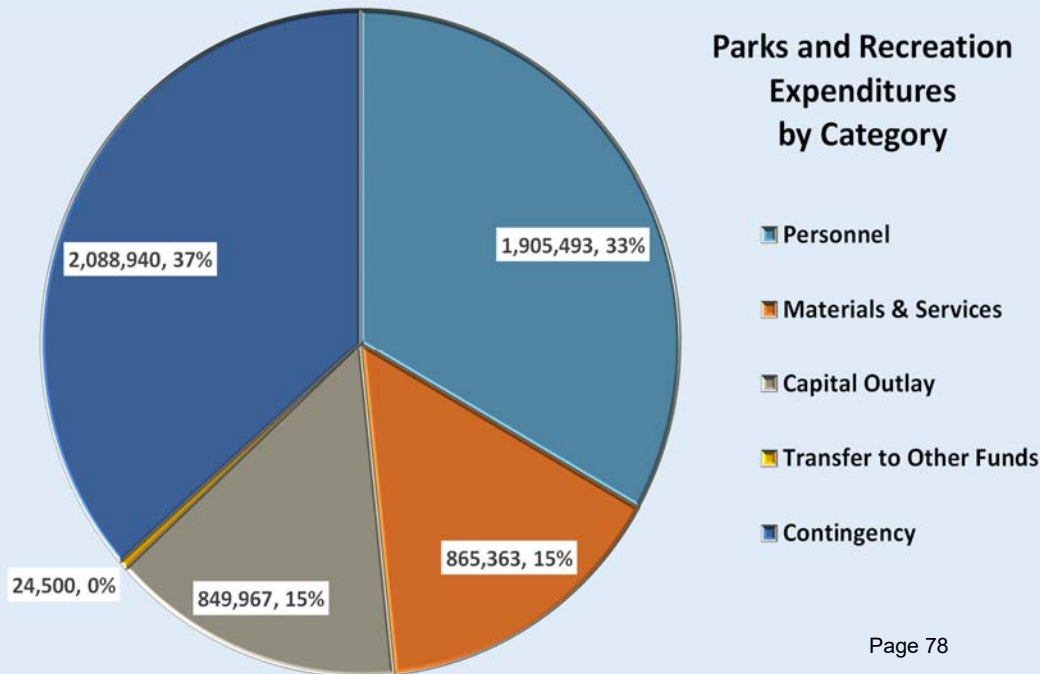
Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>GEOGRAPHICAL INFO SYSTEMS</b>							
PERSONAL SERVICES							
71,888	73,799	74,765	6101100	SALARIES	74,736	76,272	76,272
5,396	5,541	5,720	6105011	FICA/MEDICARE	5,458	5,835	5,835
163	144	140	6105012	WORKERS' COMP	135	140	140
7,949	8,583	9,030	6106011	MEDICAL & DENTAL INSURANCE	8,989	9,237	9,237
54	50	50	6106012	LIFE INSURANCE	50	50	50
282	254	256	6106013	LONG-TERM DISABILITY INS.	262	262	262
11,020	18,235	25,570	6106014	RETIREMENT	25,059	16,749	16,749
96,752	106,607	115,531	TOTAL PERSONAL SERVICES		114,689	108,545	108,545
MATERIALS & SERVICES							
21,178	0	0	6201119	MISC. CONTRACTED SERVICES	0	0	0
8,300	9,596	10,200	6202102	COMPUTER SOFTWARE	9,000	10,200	10,200
0	350	1,000	6206002	TRAINING	0	1,000	1,000
270	10	200	6206005	MEMBERSHIP AND DUES	200	200	200
375	330	350	6209010	INSURANCE AND BONDS	345	400	400
0	0	5,000	6211020	MAINTENANCE/LEASE-OFFICE EQUI	5,000	5,000	5,000
966	1,063	3,000	6229001	OTHER SUPPLIES	3,000	3,105	3,105
291	0	0	6260001	EMPLOYEE WELLNESS	0	0	0
31,380	11,349	19,750	TOTAL MATERIALS & SERVICES		17,545	19,905	19,905
<b>128,131</b>	<b>117,956</b>	<b>135,281</b>	<b>TOTAL EXPENDITURES</b>		<b>132,234</b>	<b>128,450</b>	<b>128,450</b>
CONTINGENCY/FUND BALANCE							
0	0	35,451	6780001	CONTINTENCIES- APPROPRIATED F	0	66,750	66,750
94,219	128,674	0	6800502	UNAPPROPRIATED FUND BALANCE	110,867	0	0
94,219	128,674	35,451	TOTAL CONTINGENCY/FUND BALANCE		110,867	66,750	66,750
<b>94,219</b>	<b>128,674</b>	<b>35,451</b>	<b>TOTAL ENDING FUND BALANCE</b>		<b>110,867</b>	<b>66,750</b>	<b>66,750</b>

**Parks and Recreation Expenditures By Activity**



**Parks and Recreation Expenditures by Category**



## Parks & Recreation at a Glance

- This fund now includes the Recreation Center, which used to be in the General Fund.
- 100% of the marijuana tax revenue is now in the Parks & Recreation fund.
- The City completed the purchase of the new Taft Park in the current fiscal year FY2020-21.

Capital Projects in the Parks & Recreation funds include:

- planning for the new Taft park = \$150,000,
- tennis courts for new Taft Park = \$564,347
- restroom upgrades = \$25,000,
- mini excavator = \$52,000,
- signs-interpretive for trails, parking, etc. = \$25,000.



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
265-000-PARKS AND RECREATION FUND**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
TAXES							
1,279,023	1,040,303	1,503,594	4105010	TRANSIENT ROOM TAX	1,196,251	1,455,955	1,455,955
1,279,023	1,040,303	1,503,594		TOTAL TAXES	1,196,251	1,455,955	1,455,955
CHARGES FOR SERVICES							
0	0	88,100	4601012	COMMUNITY CENTER POS REVENU	0	44,050	44,050
0	0	327,313	4601013	COMMUNITY CENTER REVENUE	0	163,656	163,656
0	0	47,414	4601014	COMM CNTR REV- EMP MEMBERSHI	0	23,210	23,210
0	0	16,328	4601015	MULTIPURPOSE BUILDING USE FEE	0	8,164	8,164
0	0	58,477	4640001	SPECIAL RECREATION PROGRAMS	0	29,238	29,238
0	0	72,574	4640201	AFTER SCHOOL PROGRAM	0	36,287	36,287
0	0	610,206		TOTAL CHARGES FOR SERVICES	0	304,605	304,605
INTER-GOVERNMENTAL							
28,363	29,750	40,000	4302081	PARKS AND RECREATION GRANT	30,000	40,000	40,000
8,200	8,200	8,200	4302082	STATE MARINE BOARD GRANT	8,200	8,200	8,200
0	0	180,933	4302420	MARIJUANA TAX ALLOCATION	0	221,487	221,487
0	2,572	0	4302429	COVID-19 GRANTS	336	0	0
36,563	40,522	229,133		TOTAL INTER-GOVERNMENTAL	38,536	269,687	269,687
MISCELLANEOUS REVENUE							
0	0	0	4601019	Other Revenue - Comm Center	0	228	228
4,022	5,238	0	4601910	OTHER REVENUE	2,000	0	0
28,484	26,205	30,000	4610001	INTEREST ALLOCATED	11,600	11,800	11,800
8,800	200	0	4650005	SALE OF EQUIPMENT	0	0	0
4,768	1,282	0	4690010	INSURANCE CLAIMS/REFUNDS	2,631	0	0
4,000	50	0	4690501	DONATIONS	0	0	0
50,073	32,976	30,000		TOTAL MISCELLANEOUS REVENUE	16,231	12,028	12,028
TRANSFERS IN							
30,000	30,000	30,000	4701822	TRANSFER FROM ELC (VCB) FUND	30,000	30,000	30,000
50,000	152,809	664,494	4702111	TRANSFER FROM GENERAL FUND	606,650	391,678	391,678
80,000	182,809	694,494		TOTAL TRANSFERS IN	636,650	421,678	421,678
BEGINNING FUND BALANCE							
1,021,976	1,260,161	1,068,555	4890010	BEGINNING BALANCE	1,149,259	1,743,814	1,743,814
1,021,976	1,260,161	1,068,555		TOTAL BEGINNING FUND BALANCE	1,149,259	1,743,814	1,743,814
<b>2,467,635</b>	<b>2,556,770</b>	<b>4,135,982</b>		<b>TOTAL RESOURCES</b>	<b>3,036,927</b>	<b>4,207,767</b>	<b>4,207,767</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
265-164-PARKS AND RECREATION FUND**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RECREATION CENTER</b>							
PERSONAL SERVICES							
0	0	423,023	6101100 SALARIES	0	437,615	437,615	437,615
0	0	279,428	6102001 PART TIME & SEASONAL SALARIES	0	281,455	281,455	281,455
0	0	6,988	6103012 OVERTIME, CITY EMPLOYEES	0	7,840	7,840	7,840
0	0	54,272	6105011 FICA/MEDICARE	0	55,609	55,609	55,609
0	0	15,993	6105012 WORKERS' COMP	0	15,400	15,400	15,400
0	0	127,344	6106011 MEDICAL & DENTAL INSURANCE	0	93,521	93,521	93,521
0	0	825	6106012 LIFE INSURANCE	0	475	475	475
0	0	1,654	6106013 LONG-TERM DISABILITY INS.	0	1,642	1,642	1,642
0	0	207,594	6106014 RETIREMENT	0	116,698	116,698	116,698
0	0	1,117,121	TOTAL PERSONAL SERVICES	0	1,010,255	1,010,255	1,010,255
MATERIALS & SERVICES							
0	0	34,600	6201119 MISC. CONTRACTED SERVICES	0	31,600	31,600	31,600
0	0	1,015	6201153 GEOGRAPHICAL INFO SYS SUPPORT	0	963	963	963
0	0	15,000	6202102 COMPUTER SOFTWARE	0	15,000	15,000	15,000
0	0	33,683	6202110 INFORMATION TECHNOLOGY SUPP	0	33,683	33,683	33,683
0	0	57,000	6203001 ELECTRIC POWER	0	57,000	57,000	57,000
0	0	40,000	6203010 NATURAL GAS	0	40,000	40,000	40,000
0	0	9,900	6203020 TELEPHONE	0	9,900	9,900	9,900
0	0	14,000	6204010 MERCHANT FEES	0	10,000	10,000	10,000
0	0	5,300	6205002 ADVERTISING & PROMOTION	0	5,300	5,300	5,300
0	0	1,250	6205003 PRINTING	0	1,000	1,000	1,000
0	0	8,500	6206002 TRAINING	0	9,065	9,065	9,065
0	0	0	6206003 MEETINGS	0	500	500	500
0	0	3,800	6206005 MEMBERSHIP AND DUES	0	3,800	3,800	3,800
0	0	250	6206006 BOOKS AND PERIODICALS	0	250	250	250
0	0	4,830	6206007 SAFETY	0	4,830	4,830	4,830
0	0	150	6209001 POSTAGE, SHIPPING, METER LEASE	0	150	150	150
0	0	2,010	6209010 INSURANCE AND BONDS	0	3,200	3,200	3,200

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
265-164-PARKS AND RECREATION FUND**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
0	0	3,000	6209030 UNIFORMS & CLOTHING	0	3,000	3,000	3,000
0	0	64,200	6210001 BUILDING MAINTENANCE	0	64,200	64,200	64,200
0	0	2,000	6211020 MAINTENANCE/LEASE-OFFICE EQUI	0	4,000	4,000	4,000
0	0	5,600	6211025 FITNESS EQUIPMENT MAINTENANC	0	5,600	5,600	5,600
0	0	40,750	6211030 SWIMMING POOL MAINTENANCE	0	27,150	27,150	27,150
0	0	0	6221001 GASOLINE, FUEL, OILS	0	1,000	1,000	1,000
0	0	707	6221013 VEHICLE REPAIR & OPERATION	0	689	689	689
0	0	12,550	6222010 CHEMICALS	0	12,610	12,610	12,610
0	0	4,600	6229001 OTHER SUPPLIES	0	4,300	4,300	4,300
0	0	0	6229002 TEEN CENTER SUPPLIES	0	1,000	1,000	1,000
0	0	3,000	6229003 CONCESSION SUPPLIES	0	3,000	3,000	3,000
0	0	26,300	6240001 SPECIAL RECREATION PROGRAMS	0	26,300	26,300	26,300
0	0	4,600	6240002 AFTER SCHOOL PROGRAM	0	4,500	4,500	4,500
0	0	10,447	6260001 EMPLOYEE WELLNESS	0	6,780	6,780	6,780
0	0	409,042	TOTAL MATERIALS & SERVICES	0	390,370	390,370	390,370
			CAPITAL OUTLAY				
0	0	13,620	6320201 OTHER EQUIPMENT (CAPITAL)	0	13,620	13,620	13,620
0	0	15,000	6330208 COMMUNITY CENTER IMPROVEME	0	15,000	15,000	15,000
0	0	28,620	TOTAL CAPITAL OUTLAY	0	28,620	28,620	28,620
<b>0</b>	<b>0</b>	<b>1,554,783</b>	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>1,429,245</b>	<b>1,429,245</b>	<b>1,429,245</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
265-165-PARKS AND RECREATION FUND**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>PARKS OPERATIONS</b>							
PERSONAL SERVICES							
461,281	468,653	485,393	6101100 SALARIES	459,561	476,105	476,105	476,105
35,936	35,081	46,791	6102001 PART TIME & SEASONAL SALARIES	47,471	63,096	63,096	63,096
2,308	2,549	2,296	6103012 OVERTIME, CITY EMPLOYEES	512	2,237	2,237	2,237
36,983	37,356	40,888	6105011 FICA/MEDICARE	35,897	41,420	41,420	41,420
37,160	40,798	44,774	6105012 WORKERS' COMP	32,834	41,414	41,414	41,414
2,045	5,845	0	6105013 UNEMPLOYMENT REIMBURSEMENT	3,624	0	0	0
103,880	133,551	157,997	6106011 MEDICAL & DENTAL INSURANCE	136,067	155,300	155,300	155,300
486	441	475	6106012 LIFE INSURANCE	459	425	425	425
1,819	1,637	1,762	6106013 LONG-TERM DISABILITY INS.	1,672	1,641	1,641	1,641
73,674	113,958	176,567	6106014 RETIREMENT	172,413	113,600	113,600	113,600
755,571	839,870	956,943	TOTAL PERSONAL SERVICES	890,510	895,238	895,238	895,238
MATERIALS & SERVICES							
58,208	48,611	46,328	6201119 MISC. CONTRACTED SERVICES	46,328	46,000	46,000	46,000
8,147	1,456	0	6201152 LEGAL SERVICES	0	0	0	0
19,809	17,693	20,292	6201153 GEOGRAPHICAL INFO SYS SUPPORT	19,832	19,267	19,267	19,267
943	0	0	6202101 INACTIVE	0	0	0	0
10,014	10,500	11,228	6202110 INFORMATION TECHNOLOGY SUPP	11,228	11,228	11,228	11,228
19,252	18,764	20,000	6203001 ELECTRIC POWER	16,318	20,000	20,000	20,000
825	1,031	1,000	6203010 NATURAL GAS	1,131	1,100	1,100	1,100
3,101	2,750	3,120	6203020 TELEPHONE	2,680	2,800	2,800	2,800
5,725	12,781	0	6205002 ADVERTISING & PROMOTION	0	0	0	0
1,921	2,088	3,500	6206002 TRAINING	500	3,500	3,500	3,500
0	0	500	6206003 MEETINGS	0	500	500	500
207	0	200	6206004 RECRUITMENT AND TESTING	0	200	200	200
213	751	400	6206005 MEMBERSHIP AND DUES	400	400	400	400
2,089	2,014	2,000	6206007 SAFETY	2,000	2,000	2,000	2,000
32,150	34,538	38,080	6209010 INSURANCE AND BONDS	37,887	41,600	41,600	41,600
2,763	3,025	4,000	6209030 UNIFORMS & CLOTHING	1,500	4,000	4,000	4,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
265-165-PARKS AND RECREATION FUND**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
1,160	1,591	1,000	6210001 BUILDING MAINTENANCE	1,563	1,000	1,000	1,000
138,807	181,101	192,000	6210010 SYSTEM MAINTENANCE	110,000	192,000	192,000	192,000
17,179	18,072	19,000	6221001 GASOLINE, FUEL, OILS	14,823	18,000	18,000	18,000
36,665	30,619	41,888	6221013 VEHICLE REPAIR & OPERATION	40,413	39,894	39,894	39,894
9,550	5,694	10,000	6222020 FERTILIZERS	4,000	10,000	10,000	10,000
8,590	5,613	20,500	6229001 OTHER SUPPLIES	10,000	20,500	20,500	20,500
0	22,800	0	6232002 TRANSIENT CAMP CLEANUPS	0	0	0	0
2,532	1,347	3,214	6260001 EMPLOYEE WELLNESS	3,214	704	704	704
379,850	422,837	438,250	TOTAL MATERIALS & SERVICES	323,817	434,693	434,693	434,693
			CAPITAL OUTLAY				
15,637	33,305	5,000	6320201 OTHER EQUIPMENT (CAPITAL)	5,000	57,000	57,000	57,000
23,340	88,404	200,000	6330301 PARK IMPROVEMENTS	50,000	50,000	50,000	50,000
10,656	0	0	6340209 OTHER CONSTRUCTION	0	0	0	0
49,633	121,710	205,000	TOTAL CAPITAL OUTLAY	55,000	107,000	107,000	107,000
			TRANSFERS				
22,420	23,093	23,786	6601111 TRANSFER TO GENERAL FUND	23,786	24,500	24,500	24,500
22,420	23,093	23,786	TOTAL TRANSFERS	23,786	24,500	24,500	24,500
<b>1,207,474</b>	<b>1,407,510</b>	<b>1,623,979</b>	<b>TOTAL EXPENDITURES</b>	<b>1,293,113</b>	<b>1,461,431</b>	<b>1,461,431</b>	<b>1,461,431</b>
			CONTINGENCY/FUND BALANCE				
0	0	957,220	6780001 CONTINGENCIES	0	817,091	817,091	817,091
1,260,161	1,149,259	0	6800502 UNAPPROPRIATED FUND BALANCE	1,743,814	500,000	500,000	500,000
1,260,161	1,149,259	957,220	TOTAL CONTINGENCY/FUND BALANCE	1,743,814	1,317,091	1,317,091	1,317,091
<b>1,260,161</b>	<b>1,149,259</b>	<b>957,220</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>1,743,814</b>	<b>1,317,091</b>	<b>1,317,091</b>	<b>1,317,091</b>
238,185	-110,901	-111,335	<i>Excess of Resources over Expenditures</i>	594,555	-426,723	-426,723	-426,723

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
271-000-PARKS SDC IMPROVEMENT FUND**

Tuesday, July 6, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
CHARGES FOR SERVICES							
210,757	180,357	125,000	4404111	IMPROVEMENT FEE-INSIDE	180,357	180,000	180,000
210,757	180,357	125,000		TOTAL CHARGES FOR SERVICES	180,357	180,000	180,000
INTER-GOVERNMENTAL							
6,378	5,996	6,500	4302004	MTR. VEHICLE REV. ALLOCATION	6,500	6,500	6,500
6,378	5,996	6,500		TOTAL INTER-GOVERNMENTAL	6,500	6,500	6,500
MISCELLANEOUS REVENUE							
919	921	800	4601910	OTHER REVENUE	0	0	0
15,415	16,026	18,000	4610001	INTEREST ALLOCATED	8,100	8,200	8,200
16,333	16,947	18,800		TOTAL MISCELLANEOUS REVENUE	8,100	8,200	8,200
BEGINNING FUND BALANCE							
425,825	659,294	395,371	4890010	BEGINNING BALANCE	862,594	635,635	635,635
425,825	659,294	395,371		TOTAL BEGINNING FUND BALANCE	862,594	635,635	635,635
<b>659,294</b>	<b>862,594</b>	<b>545,671</b>		<b>TOTAL RESOURCES</b>	<b>1,057,551</b>	<b>830,335</b>	<b>830,335</b>
CAPITAL OUTLAY							
0	0	0	6330301	PARK IMPROVEMENTS	0	150,000	150,000
0	0	0	6330401	TAFT SPORTS PARK	421,916	0	0
0	0	545,671	6370400	RESERVE-FUTURE YEARS	0	680,335	680,335
0	0	545,671		TOTAL CAPITAL OUTLAY	421,916	830,335	830,335
<b>0</b>	<b>0</b>	<b>545,671</b>		<b>TOTAL EXPENDITURES</b>	<b>421,916</b>	<b>830,335</b>	<b>830,335</b>
CONTINGENCY/FUND BALANCE							
659,294	862,594	0	6800502	UNAPPROPRIATED FUND BALANCE	635,635	0	0
659,294	862,594	0		TOTAL CONTINGENCY/FUND BALANCE	635,635	0	0
<b>659,294</b>	<b>862,594</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>635,635</b>	<b>0</b>	<b>0</b>
233,469	203,300	-395,371		<i>Excess of Resources over Expenditures</i>	-226,959	-635,635	-635,635

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
270-000-PARKS CAPITAL FUND**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
13,527	13,665	15,000	4610001	INTEREST ALLOCATED	5,200	5,300	5,300
13,527	13,665	15,000		TOTAL MISCELLANEOUS REVENUE	5,200	5,300	5,300
BEGINNING FUND BALANCE							
526,655	540,182	555,188	4890010	BEGINNING BALANCE	553,847	559,047	559,047
526,655	540,182	555,188		TOTAL BEGINNING FUND BALANCE	553,847	559,047	559,047
<b>540,182</b>	<b>553,847</b>	<b>570,188</b>		<b>TOTAL RESOURCES</b>	<b>559,047</b>	<b>564,347</b>	<b>564,347</b>
CAPITAL OUTLAY							
0	0	0	6330301	PARK IMPROVEMENTS	0	564,347	564,347
0	0	570,188	6370400	RESERVE-FUTURE YEARS	0	0	0
0	0	570,188		TOTAL CAPITAL OUTLAY	0	564,347	564,347
<b>0</b>	<b>0</b>	<b>570,188</b>		<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>564,347</b>	<b>564,347</b>
CONTINGENCY/FUND BALANCE							
540,182	553,847	0	6800502	UNAPPROPRIATED FUND BALANCE	559,047	0	0
540,182	553,847	0		TOTAL CONTINGENCY/FUND BALANCE	559,047	0	0
<b>540,182</b>	<b>553,847</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>559,047</b>	<b>0</b>	<b>0</b>
13,527	13,665	-555,188		<i>Excess of Resources over Expenditures</i>	5,200	-559,047	-559,047

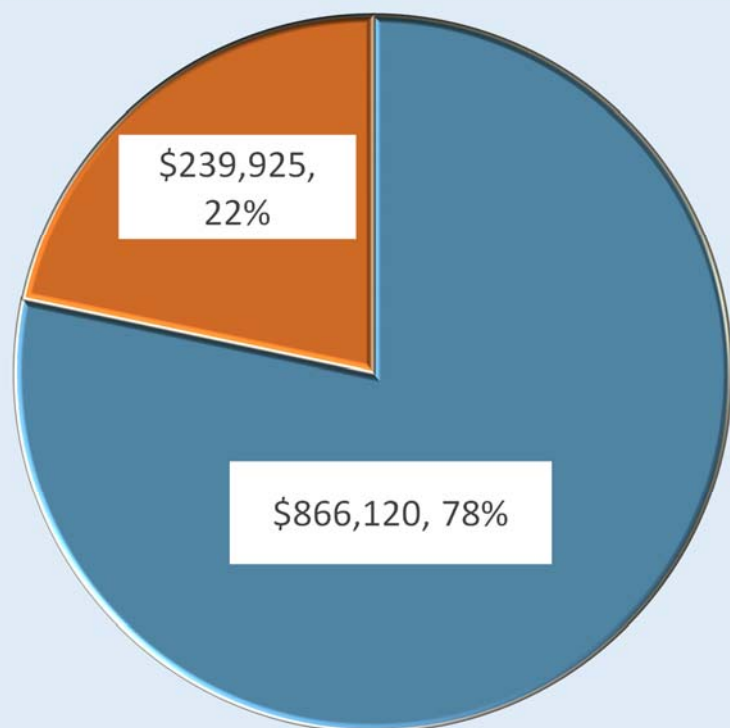
**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
262-000-VILLAGES AT SITKA WOOD**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
3,136	2,882	3,300	4610001	INTEREST ALLOCATED	1,300	1,400	1,400
3,136	2,882	3,300		TOTAL MISCELLANEOUS REVENUE	1,300	1,400	1,400
TRANSFERS IN							
15,400	0	0	4702111	TRANSFER FROM GENERAL FUND	0	0	0
15,400	0	0		TOTAL TRANSFERS IN	0	0	0
BEGINNING FUND BALANCE							
114,974	131,121	132,193	4890010	BEGINNING BALANCE	131,862	130,414	130,414
114,974	131,121	132,193		TOTAL BEGINNING FUND BALANCE	131,862	130,414	130,414
<b>133,511</b>	<b>134,003</b>	<b>135,493</b>		<b>TOTAL RESOURCES</b>	<b>133,162</b>	<b>131,814</b>	<b>131,814</b>
MATERIALS & SERVICES							
1,506	0	30,000	6201119	MISC. CONTRACTED SERVICES	500	30,000	30,000
884	867	950	6203090	PROPERTY TAX EXPENSE	899	950	950
0	50	50	6206005	MEMBERSHIP AND DUES	50	0	0
0	1,224	1,350	6209010	INSURANCE AND BONDS	1,299	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
2,390	2,141	40,350		TOTAL MATERIALS & SERVICES	2,748	40,300	40,300
CAPITAL OUTLAY							
0	0	95,143	6370400	RESERVE-FUTURE YEARS	0	0	0
0	0	95,143		TOTAL CAPITAL OUTLAY	0	0	0
<b>2,390</b>	<b>2,141</b>	<b>135,493</b>		<b>TOTAL EXPENDITURES</b>	<b>2,748</b>	<b>40,300</b>	<b>40,300</b>
CONTINGENCY/FUND BALANCE							
0	0	0	6780001	CONTINGENCIES- APPROPRIATED F	0	91,514	91,514
131,121	131,862	0	6800502	UNAPPROPRIATED FUND BALANCE	130,414	0	0
131,121	131,862	0		TOTAL CONTINGENCY/FUND BALANCE	130,414	91,514	91,514
<b>131,121</b>	<b>131,862</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>130,414</b>	<b>91,514</b>	<b>91,514</b>



## Library Expenditures by Category



## Library at a Glance

Personnel = \$866,120

Materials & Services = \$239,925

Capital Outlay = 0%

Total Library Budget = \$1,106,045

## Items of Note:

- Curbside pick-up of library materials is available while the library building is closed to the public.
- Ebooks and e-audiobooks can be checked out free of charge with a library card using the Libby or Overdrive apps, and a host of other electronic databases are available to cardholders as well.
- A library card can be obtained through the library's website.
- DPL also offers reference and technology assistance over the phone or via email.
- The Library offers virtual/socially distanced Summer Reading Clubs (June-August), the Driftwood Bookworms book club, video storytimes, author events such as Oregon Legacy (February), and a variety of "take and make" activities that can be picked up during curbside hours.

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-035-LIBRARY**

Monday, July 5, 2021

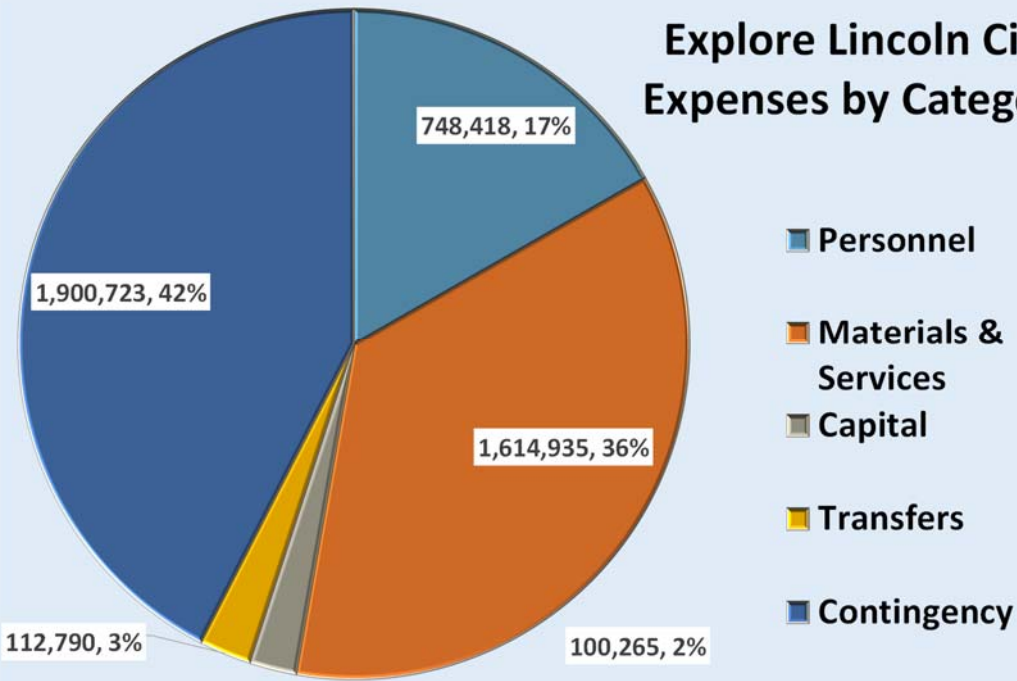
ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>LIBRARY</b>							
PERSONAL SERVICES							
353,939	403,035	436,402	6101100 SALARIES	407,798	448,396	448,396	448,396
141,282	117,866	106,883	6102001 PART TIME & SEASONAL SALARIES	98,255	108,661	108,661	108,661
3,870	4,043	4,442	6103012 OVERTIME, CITY EMPLOYEES	326	4,941	4,941	4,941
37,046	38,827	41,901	6105011 FICA/MEDICARE	36,787	42,993	42,993	42,993
1,232	1,117	1,023	6105012 WORKERS' COMP	973	1,034	1,034	1,034
100,736	109,345	115,470	6106011 MEDICAL & DENTAL INSURANCE	108,938	135,960	135,960	135,960
540	498	500	6106012 LIFE INSURANCE	465	500	500	500
1,945	1,765	1,814	6106013 LONG-TERM DISABILITY INS.	1,673	1,863	1,863	1,863
79,145	132,689	192,854	6106014 RETIREMENT	178,495	121,772	121,772	121,772
719,735	809,185	901,289	TOTAL PERSONAL SERVICES	833,710	866,120	866,120	866,120
MATERIALS & SERVICES							
85,133	76,567	75,600	6201101 LIBRARY BOOKS	75,600	75,600	75,600	75,600
37,335	40,039	43,045	6201119 MISC. CONTRACTED SERVICES	43,045	42,745	42,745	42,745
991	1,180	1,353	6201153 GEOGRAPHICAL INFO SYS SUPPORT	1,322	1,285	1,285	1,285
377	666	500	6201201 REFERENCE BOOKS	300	300	300	300
9,282	10,634	11,200	6201205 E-BOOKS/DATABASES	11,200	11,100	11,100	11,100
777	800	0	6202101 INACTIVE	0	0	0	0
658	9,073	9,761	6202102 COMPUTER SOFTWARE	9,761	9,761	9,761	9,761
50,072	52,499	56,138	6202110 INFORMATION TECHNOLOGY SUPP	56,138	56,138	56,138	56,138
179	179	200	6203020 TELEPHONE	200	200	200	200
1,440	420	500	6203021 TELECOMMUNICATIONS	500	420	420	420
1,071	126	2,000	6203022 LIBRARY OPERATIONAL GRANTS	9,941	1,000	1,000	1,000
13,941	7,248	11,200	6206002 TRAINING	1,000	7,200	7,200	7,200
0	22	0	6206003 MEETINGS	0	0	0	0
1,194	0	0	6206004 RECRUITMENT AND TESTING	0	0	0	0
1,232	525	1,845	6206005 MEMBERSHIP AND DUES	1,845	1,845	1,845	1,845
4,223	6,620	4,500	6206006 BOOKS AND PERIODICALS	200	4,500	4,500	4,500
250	0	0	6206007 SAFETY	0	0	0	0

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-035-LIBRARY**

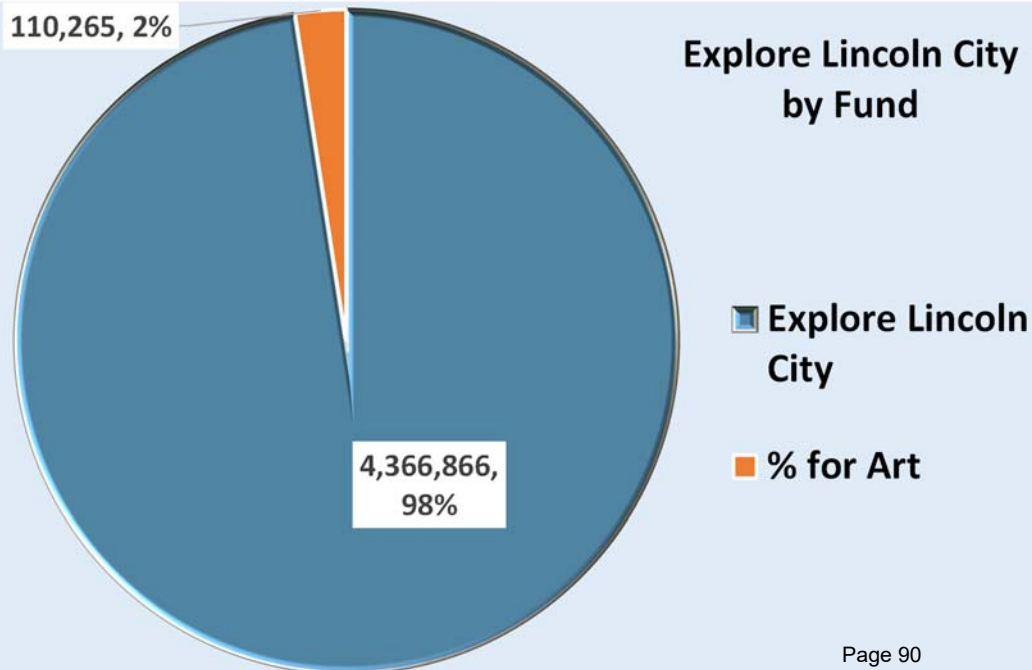
Monday, July 5, 2021

<b>ACTUAL FY 2018-19</b>	<b>ACTUAL FY 2019-20</b>	<b>BUDGET FY 2020-21</b>		<b>ESTIMATE FY 2020-21</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2021-22</b>
26	684	600	6209001 POSTAGE, SHIPPING, METER LEASE	500	600	600	600
2,677	2,360	2,200	6209090 OTHER SERVICES	2,200	3,450	3,450	3,450
0	0	0	6210001 BUILDING MAINTENANCE	15	0	0	0
742	424	0	6221001 GASOLINE, FUEL, OILS	200	600	600	600
2,840	613	2,401	6221013 VEHICLE REPAIR & OPERATION	2,186	2,185	2,185	2,185
34,523	22,469	20,500	6229001 OTHER SUPPLIES	20,500	20,300	20,300	20,300
2,270	2,052	2,576	6260001 EMPLOYEE WELLNESS	2,576	696	696	696
251,234	235,200	246,119	TOTAL MATERIALS & SERVICES	239,229	239,925	239,925	239,925
<b>970,969</b>	<b>1,044,386</b>	<b>1,147,408</b>	<b>TOTAL EXPENDITURES</b>	<b>1,072,939</b>	<b>1,106,045</b>	<b>1,106,045</b>	<b>1,106,045</b>

### Explore Lincoln City Expenses by Category



### Explore Lincoln City by Fund



### Explore Lincoln City at a Glance

Items of Note:

- Economic development includes \$100,000 in tourism grants.
- Advertising & promotion budget includes \$117,500 increase from the FY20-21 budget.
- Representative Gomberg has submitted a grant request for \$2,500,000 for a new visitor center. If we receive this grant, the City will need to match that grant with \$400,000. The new visitor center project is tentatively planned for in fiscal year 2022-23.
- % for Art includes \$100,265 for an art feature at the Culture Center property (rollover from FY20-21)

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
822-000-EXPLORE LINCOLN CITY**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
TAXES							
2,217,963	1,805,803	2,293,012	4105010	2,122,908	2,220,361	2,220,361	2,220,361
13,997	0	0	4105030	0	0	0	0
2,231,960	1,805,803	2,293,012		2,122,908	2,220,361	2,220,361	2,220,361
CHARGES FOR SERVICES							
0	145	0	4601012	0	0	0	0
0	145	0		0	0	0	0
INTER-GOVERNMENTAL							
5,000	0	0	4302080	10,000	0	0	0
0	51,114	0	4302429	30	0	0	0
5,000	51,114	0		10,030	0	0	0
MISCELLANEOUS REVENUE							
51,666	24,265	40,000	4601161	0	25,000	25,000	25,000
2,668	947	750	4601910	400	750	750	750
51,963	47,308	45,000	4610001	18,300	18,500	18,500	18,500
397	600	400	4690006	150	400	400	400
106,694	73,120	86,150		18,850	44,650	44,650	44,650
TRANSFERS IN							
0	200,000	0	4702111	0	0	0	0
0	200,000	0		0	0	0	0
BEGINNING FUND BALANCE							
2,057,024	2,355,326	1,902,096	4890010	2,061,542	2,101,855	2,101,855	2,101,855
2,057,024	2,355,326	1,902,096		2,061,542	2,101,855	2,101,855	2,101,855
<b>4,400,678</b>	<b>4,485,508</b>	<b>4,281,258</b>		<b>4,213,330</b>	<b>4,366,866</b>	<b>4,366,866</b>	<b>4,366,866</b>
PERSONAL SERVICES							
407,677	402,838	432,372	6101100	434,193	453,845	453,845	453,845
18,074	14,981	17,483	6102001	769	17,557	17,557	17,557

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
822-000-EXPLORE LINCOLN CITY**

Monday, July 5, 2021

<b>ACTUAL FY 2018-19</b>	<b>ACTUAL FY 2019-20</b>	<b>BUDGET FY 2020-21</b>		<b>ESTIMATE FY 2020-21</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2021-22</b>
311	149	0	6103012 OVERTIME, CITY EMPLOYEES	0	0	0	0
31,647	30,898	34,414	6105011 FICA/MEDICARE	30,528	36,062	36,062	36,062
5,841	6,987	6,583	6105012 WORKERS' COMP	4,736	6,471	6,471	6,471
0	14,404	0	6105013 UNEMPLOYMENT REIMBURSEMENT	0	0	0	0
90,334	99,886	133,420	6106011 MEDICAL & DENTAL INSURANCE	116,386	128,946	128,946	128,946
456	361	400	6106012 LIFE INSURANCE	382	400	400	400
1,641	1,228	1,543	6106013 LONG-TERM DISABILITY INS.	1,379	1,617	1,617	1,617
60,645	93,155	153,850	6106014 RETIREMENT	145,078	103,520	103,520	103,520
616,626	664,886	780,065	TOTAL PERSONAL SERVICES	733,451	748,418	748,418	748,418
			MATERIALS & SERVICES				
322,794	289,010	548,500	6201119 MISC. CONTRACTED SERVICES	395,500	547,500	547,500	547,500
87,476	63,028	134,800	6201120 CONTRACTED SERVICES - EVENTS	20,157	85,900	109,900	85,900
1,980	2,359	2,706	6201153 GEOGRAPHICAL INFO SYS SUPPORT	2,645	2,569	2,569	2,569
41,713	20,711	47,000	6201161 CULINARY CENTER SUPPLIES	15,000	44,500	44,500	44,500
22,103	20,271	10,680	6202102 COMPUTER SOFTWARE	10,680	12,290	12,290	12,290
32,547	34,125	36,490	6202110 INFORMATION TECHNOLOGY SUPP	36,490	36,490	36,490	36,490
639	753	700	6203020 TELEPHONE	1,200	700	700	700
142,546	168,676	150,000	6203022 GRANT FUNDS	14,320	100,000	100,000	100,000
0	516,321	0	6203023 FOR PROFIT MARKETING FUND	242,974	0	0	0
1,460	1,920	2,000	6204002 MACHINE LEASE	6,000	0	0	0
397,128	329,529	410,000	6205002 ADVERTISING & PROMOTION	394,000	527,500	527,500	527,500
19,824	7,714	31,700	6205003 PRINTING	31,700	55,700	55,700	55,700
1,917	1,266	3,000	6206001 GAS, MILEAGE REIMBURSEMENT	1,000	3,000	3,000	3,000
2,191	11,025	26,400	6206002 TRAINING	4,000	26,400	26,400	26,400
17,344	2,320	3,500	6206003 MEETINGS	1,000	4,500	4,500	4,500
1,206	694	500	6206004 RECRUITMENT AND TESTING	0	500	500	500
9,556	6,665	12,000	6206005 MEMBERSHIP AND DUES	12,000	12,375	12,375	12,375
688	335	600	6206006 BOOKS AND PERIODICALS	250	0	0	0
6,046	8,404	8,000	6209001 POSTAGE, SHIPPING, METER LEASE	9,000	10,000	10,000	10,000
4,383	4,999	5,350	6209010 INSURANCE AND BONDS	5,504	6,100	6,100	6,100

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
822-000-EXPLORE LINCOLN CITY**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
2,200	0	0	6210001 BUILDING MAINTENANCE	0	0	0	0
2,022	717	1,686	6221013 VEHICLE REPAIR & OPERATION	1,156	1,155	1,155	1,155
7,387	8,178	14,000	6229001 OTHER SUPPLIES	10,000	16,000	16,000	16,000
85,463	70,716	104,000	6229004 PROMOTIONAL SUPPLIES	51,000	111,000	111,000	111,000
0	0	0	6230001 FIREWORKS	43	0	0	0
1,685	1,915	2,027	6260001 EMPLOYEE WELLNESS	2,027	756	756	756
1,212,297	1,571,650	1,555,639	TOTAL MATERIALS & SERVICES	1,267,646	1,604,935	1,628,935	1,604,935
CAPITAL OUTLAY							
4,936	0	0	6310101 OTHER VEHICLES	0	0	0	0
96,000	12,153	3,100	6320201 OTHER EQUIPMENT (CAPITAL)	0	0	0	0
9,729	67,240	0	6330201 BUILDING IMPROVEMENTS	0	0	0	0
0	0	36,000	6340209 OTHER CONSTRUCTION	0	0	0	0
110,665	79,393	39,100	TOTAL CAPITAL OUTLAY	0	0	0	0
TRANSFERS							
37,698	38,829	39,994	6601111 TRANSFER TO GENERAL FUND	39,994	41,194	41,194	41,194
38,066	39,208	40,384	6601120 TRANSFER TO LINCOLN SQ CENTER	40,384	41,596	41,596	41,596
30,000	30,000	30,000	6601265 TRANSFER TO PARKS OPER FUND	30,000	30,000	30,000	30,000
105,764	108,037	110,378	TOTAL TRANSFERS	110,378	112,790	112,790	112,790
<b>2,045,351</b>	<b>2,423,966</b>	<b>2,485,182</b>	<b>TOTAL EXPENDITURES</b>	<b>2,111,475</b>	<b>2,466,143</b>	<b>2,490,143</b>	<b>2,466,143</b>
CONTINGENCY/FUND BALANCE							
0	0	1,796,076	6780001 CONTINGENCIES	0	1,900,723	1,876,723	1,900,723
2,355,326	2,061,542	0	6800502 UNAPPROPRIATED FUND BALANCE	2,101,855	0	0	0
2,355,326	2,061,542	1,796,076	TOTAL CONTINGENCY/FUND BALANCE	2,101,855	1,900,723	1,876,723	1,900,723
<b>2,355,326</b>	<b>2,061,542</b>	<b>1,796,076</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>2,101,855</b>	<b>1,900,723</b>	<b>1,876,723</b>	<b>1,900,723</b>
298,302	-293,784	-106,020	<i>Excess of Resources over Expenditures</i>	40,313	-201,132	-225,132	-201,132

City of Lincoln City  
 Explore Lincoln City Financial Plan  
 FY2021-22 Budget

	Actual	Actual	Actual	Actual	Estimate	Proposed	Projected							
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21		FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27		FY27-28
<b>REVENUES</b>														
TRANSIENT ROOM TAX	1,923,208	2,175,254	2,231,960	1,805,803	2,122,908	2,220,361	2,286,972	2,355,581	2,426,248	2,499,036	2,574,007	2,651,227	2,730,764	3.0%
CULINARY CENTER	61,970	47,116	51,666	24,265	0	25,000	26,250	27,563	28,941	30,388	31,907	33,502	35,178	5.0%
INTERGOVERNMENTAL	0	10,000	5,000	51,114	10,030	0	2,500,000	0	0	0	0	0	0	
MISCELLANEOUS REVENUE	43,027	34,154	55,028	49,000	18,850	19,650	20,240	20,847	21,472	22,116	22,780	23,463	24,167	3.0%
TRF FRM GENERAL FUND	0	0	0	200,000	0	0	0	0	0	0	0	0	0	3.0%
<b>TOTAL REVENUE</b>	<b>2,028,204</b>	<b>2,266,523</b>	<b>2,343,653</b>	<b>2,130,182</b>	<b>2,151,788</b>	<b>2,265,011</b>	<b>4,833,461</b>	<b>2,403,990</b>	<b>2,476,661</b>	<b>2,551,540</b>	<b>2,628,694</b>	<b>2,708,193</b>	<b>2,790,108</b>	
<b>EXPENDITURES</b>														
SALARIES	376,613	387,742	426,062	417,969	434,962	471,402	490,258	509,868	615,263	639,874	665,469	692,087	719,771	4.0%
BENEFITS	176,232	176,403	190,563	226,425	232,789	277,016	296,407	317,156	399,357	427,311	457,223	489,229	523,475	7.0%
PERS Match				20,493	65,700	0								
OPERATIONS	1,213,798	1,193,933	1,212,297	1,571,650	1,267,646	1,604,935	1,556,787	1,510,083	1,464,781	1,420,837	1,378,212	1,336,866	1,296,760	-3.0%
TRANSFER - GENERAL FUND	35,540	36,600	37,698	38,829	39,994	41,194	42,430	43,703	45,014	46,364	47,755	49,188	50,663	3.0%
TRANSFER - LINCOLN SQUARE	35,197	36,957	38,066	39,208	40,384	41,596	42,843	44,129	45,453	46,816	48,221	49,667	51,157	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%
<b>OPERATING EXPENDITURES</b>	<b>1,867,380</b>	<b>1,861,635</b>	<b>1,934,687</b>	<b>2,344,573</b>	<b>2,111,475</b>	<b>2,466,142</b>	<b>2,458,725</b>	<b>2,454,939</b>	<b>2,599,867</b>	<b>2,611,203</b>	<b>2,626,880</b>	<b>2,647,037</b>	<b>2,671,826</b>	
CAPITAL	5,297	50,683	110,665	79,393	0	0	2,900,000	0	100,000	0	0	0	0	
<b>CHANGE TO FUND BALANCE</b>	<b>155,527</b>	<b>354,206</b>	<b>298,302</b>	<b>-293,784</b>	<b>40,313</b>	<b>-201,131</b>	<b>-525,264</b>	<b>-50,948</b>	<b>-223,206</b>	<b>-59,663</b>	<b>1,814</b>	<b>61,156</b>	<b>118,282</b>	
<b>BEGINNING BALANCE</b>	<b>1,547,292</b>	<b>1,702,819</b>	<b>2,057,024</b>	<b>2,355,326</b>	<b>2,061,542</b>	<b>2,101,855</b>	<b>1,900,724</b>	<b>1,375,460</b>	<b>1,324,512</b>	<b>1,101,306</b>	<b>1,041,643</b>	<b>1,043,457</b>	<b>1,104,613</b>	
<b>ENDING FUND BALANCE</b>	<b>1,702,819</b>	<b>2,057,024</b>	<b>2,355,326</b>	<b>2,061,542</b>	<b>2,101,855</b>	<b>1,900,724</b>	<b>1,375,460</b>	<b>1,324,512</b>	<b>1,101,306</b>	<b>1,041,643</b>	<b>1,043,457</b>	<b>1,104,613</b>	<b>1,222,895</b>	

% of Operational Expenditures                    110.5%    121.7%            87.9%    99.5%    77.1%    55.9%    54.0%    42.4%    39.9%    39.7%    41.7%    45.8%

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

**CAPITAL PLAN**

New Visitor Center	2,900,000
Explore Lincoln City Website	100,000
Lobby Remodel	70,000

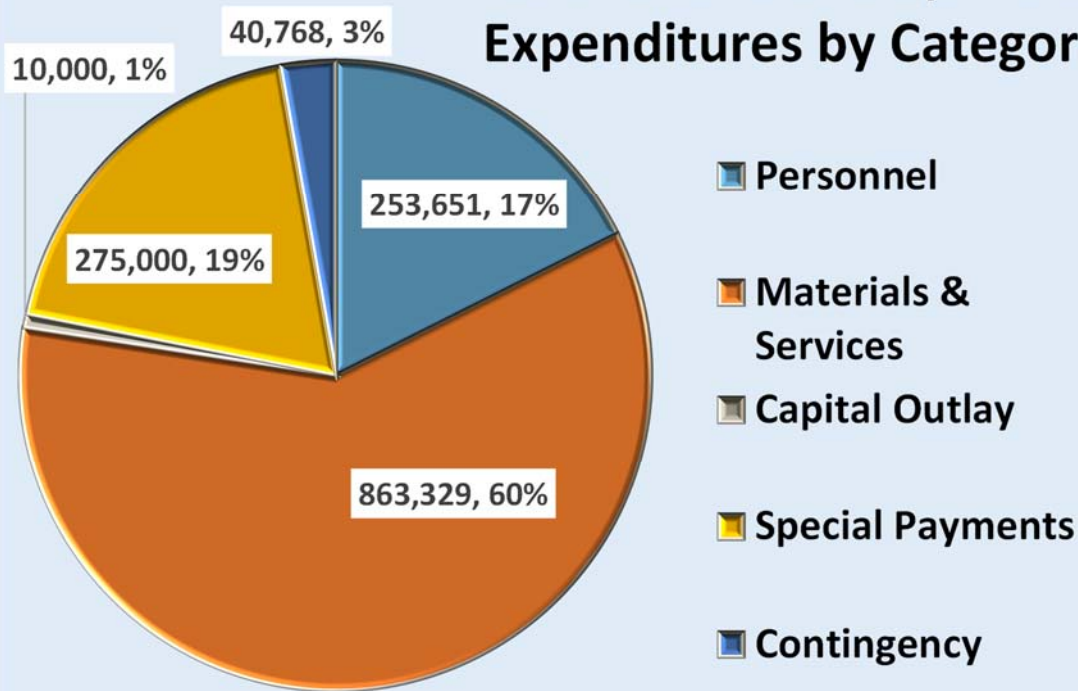


**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
193-000-% FOR ART**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
2,926	2,979	3,200	4610001	INTEREST ALLOCATED	1,300	1,400	1,400
271	0	0	4699830	TRF FROM URBAN RENEWAL AGEN	0	0	0
3,198	2,979	3,200		TOTAL MISCELLANEOUS REVENUE	1,300	1,400	1,400
TRANSFERS IN							
2,319	4,521	5,000	4701220	TRANSFER FROM STREET FUND	5,000	5,000	5,000
2,551	3,225	5,000	4701770	TRANSFER FROM WATER FUND	5,000	5,000	5,000
2,574	0	5,000	4701780	TRANSFER FROM SEWER FUND	5,000	5,000	5,000
10,000	0	0	4702111	TRANSFER FROM GENERAL FUND	0	0	0
2,622	0	0	4702261	TRANSFER FROM FACILITIES CAP	0	0	0
20,066	7,746	15,000		TOTAL TRANSFERS IN	15,000	15,000	15,000
BEGINNING FUND BALANCE							
105,526	128,790	115,188	4890010	BEGINNING BALANCE	137,565	93,865	93,865
105,526	128,790	115,188		TOTAL BEGINNING FUND BALANCE	137,565	93,865	93,865
<b>128,790</b>	<b>139,514</b>	<b>133,388</b>		<b>TOTAL RESOURCES</b>	<b>153,865</b>	<b>110,265</b>	<b>110,265</b>
MATERIALS & SERVICES							
0	1,949	10,000	6201119	MISC. CONTRACTED SERVICES	0	10,000	10,000
0	1,949	10,000		TOTAL MATERIALS & SERVICES	0	10,000	10,000
CAPITAL OUTLAY							
0	0	123,388	6301101	ART PURCHASES	60,000	100,265	100,265
0	0	123,388		TOTAL CAPITAL OUTLAY	60,000	100,265	100,265
<b>0</b>	<b>1,949</b>	<b>133,388</b>		<b>TOTAL EXPENDITURES</b>	<b>60,000</b>	<b>110,265</b>	<b>110,265</b>
CONTINGENCY/FUND BALANCE							
128,790	137,565	0	6800502	UNAPPROPRIATED FUND BALANCE	93,865	0	0
128,790	137,565	0		TOTAL CONTINGENCY/FUND BALANCE	93,865	0	0
<b>128,790</b>	<b>137,565</b>	<b>0</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>93,865</b>	<b>0</b>	<b>0</b>

## Economic Development Expenditures by Category



## Economic Development at a Glance

The Economic Development department includes:

- Urban Renewal District (existing) administration.
- Urban Renewal District Creation
- Business Retention
- Business Attraction
- Workforce Housing
- Lease administration
- Property Development

### Items of Note:

- Budget includes an increase to a part-time position from 0.50 to 0.75 FTE.
- Glass studio includes \$75,000 for brick wall restoration (rollover from FY20-21)
- Cultural Center includes \$10,000 for window replacements, \$15,000 for repair/replace fire alarm system-sprinkle system, and \$15,000 for auditorium door replacement (rollover from FY20-21)
- Economic Development includes \$547,000 for various business incentives – funding the City’s economic development tool box. This is a one-time increase of \$437,000 over the current year budget.
- Special payments in Workforce Housing includes \$50,000 to assist Proud Ground in workforce housing development (rollover from FY20-21), \$75,000 predevelopment assistance for Habitat Humanity (rollover from FY20-21), and \$150,000 for other projects to be determined.

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-045-ECONOMIC DEVELOPMENT**

Monday, July 5, 2021

<b>ACTUAL FY 2018-19</b>	<b>ACTUAL FY 2019-20</b>	<b>BUDGET FY 2020-21</b>		<b>ESTIMATE FY 2020-21</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2021-22</b>
<b>ECONOMIC DEVELOPMENT</b>							
<b>PERSONAL SERVICES</b>							
47,255	74,116	79,902	6101100 SALARIES	79,096	129,210	129,210	129,210
12,551	19,817	20,495	6102001 PART TIME & SEASONAL SALARIES	20,955	43,949	43,949	43,949
4,252	6,980	7,680	6105011 FICA/MEDICARE	7,364	13,247	13,247	13,247
1,677	2,723	3,212	6105012 WORKERS' COMP	2,644	4,190	4,190	4,190
11,437	19,778	20,866	6106011 MEDICAL & DENTAL INSURANCE	20,779	28,551	28,551	28,551
50	73	75	6106012 LIFE INSURANCE	75	150	150	150
185	260	344	6106013 LONG-TERM DISABILITY INS.	274	529	529	529
9,739	23,271	37,304	6106014 RETIREMENT	35,634	33,825	33,825	33,825
87,146	147,016	169,878	TOTAL PERSONAL SERVICES	166,821	253,651	253,651	253,651
<b>MATERIALS &amp; SERVICES</b>							
85,207	141,638	133,000	6201119 MISC. CONTRACTED SERVICES	50,000	75,000	75,000	75,000
0	0	1,000	6201152 LEGAL SERVICES	1,000	1,000	1,000	1,000
1,980	4,718	5,411	6201153 GEOGRAPHICAL INFO SYS SUPPORT	5,289	7,707	7,707	7,707
15,281	27,109	89,858	6201160 GLASS STUDIO	14,858	90,155	90,155	90,155
240,192	77,855	90,000	6201170 CULTURAL CENTER	60,000	40,000	40,000	40,000
0	0	0	6202001 FILING AND RECORDING FEES	0	0	0	0
7,511	7,875	8,421	6202110 INFORMATION TECHNOLOGY SUPP	8,421	16,841	16,841	16,841
0	0	250	6205001 LEGAL NOTICES	1,000	1,500	1,500	1,500
0	96	850	6205003 PRINTING	500	820	820	820
1,902	3,248	6,000	6206002 TRAINING	0	6,000	6,000	6,000
539	1,076	1,000	6206003 MEETINGS	0	1,000	1,000	1,000
0	300	0	6206005 MEMBERSHIP AND DUES	500	500	500	500
0	0	2,500	6209001 POSTAGE, SHIPPING, METER LEASE	0	2,500	2,500	2,500
3,476	4,947	5,580	6209010 INSURANCE AND BONDS	6,333	10,300	10,300	10,300
0	0	1,500	6211020 MAINTENANCE/LEASE-OFFICE EQUI	100	500	500	500
307	1,098	500	6229001 OTHER SUPPLIES	500	500	500	500
0	724	240	6260001 EMPLOYEE WELLNESS	240	356	356	356
50,000	105,875	110,000	6270150 ECONOMIC DEVELOPMENT PROGR	90,500	547,000	547,000	547,000
406,395	376,559	456,110	TOTAL MATERIALS & SERVICES	239,241	801,679	801,679	801,679

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-045-ECONOMIC DEVELOPMENT**

Monday, July 5, 2021

<b>ACTUAL FY 2018-19</b>	<b>ACTUAL FY 2019-20</b>	<b>BUDGET FY 2020-21</b>		<b>ESTIMATE FY 2020-21</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2021-22</b>
CAPITAL OUTLAY							
0	9,175	0	6320201 OTHER EQUIPMENT (CAPITAL)	0	0	0	0
9,675	0	10,000	6340237 CULTURAL CENTER	0	10,000	10,000	10,000
9,675	9,175	10,000	TOTAL CAPITAL OUTLAY	0	10,000	10,000	10,000
<b>503,215</b>	<b>532,750</b>	<b>635,988</b>	<b>TOTAL EXPENDITURES</b>	<b>406,062</b>	<b>1,065,330</b>	<b>1,065,330</b>	<b>1,065,330</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
631-000-WORKFORCE HOUSING**

Monday, July 5, 2021

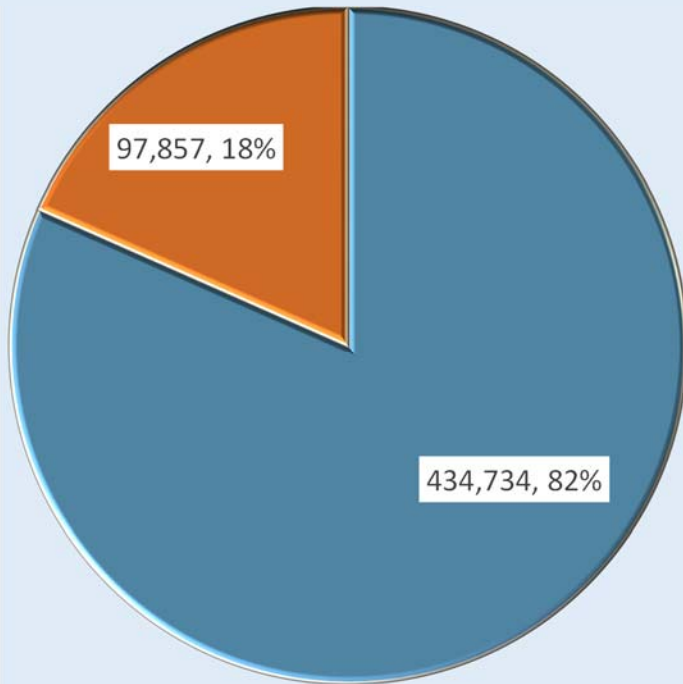
ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
MISCELLANEOUS REVENUE							
18,748	5,250	15,000	4601051	LEASE INCOME	15,000	15,000	15,000
3,510	4,758	5,250	4610001	INTEREST ALLOCATED	2,200	2,300	2,300
0	0	0	4650001	SALE OF REAL ESTATE	0	150,000	150,000
22,258	10,008	20,250		TOTAL MISCELLANEOUS REVENUE	17,200	167,300	167,300
TRANSFERS IN							
0	100,000	0	4701111	TRANSFER FROM GENERAL FUND	0	0	0
0	100,000	0		TOTAL TRANSFERS IN	0	0	0
BEGINNING FUND BALANCE							
140,668	142,681	221,021	4890010	BEGINNING BALANCE	231,600	210,118	210,118
140,668	142,681	221,021		TOTAL BEGINNING FUND BALANCE	231,600	210,118	210,118
<b>162,927</b>	<b>252,690</b>	<b>241,271</b>		<b>TOTAL RESOURCES</b>	<b>248,800</b>	<b>377,418</b>	<b>377,418</b>
MATERIALS & SERVICES							
0	5,100	10,000	6201119	MISC. CONTRACTED SERVICES	10,000	30,000	30,000
0	500	0	6202001	FILING AND RECORDING FEES	0	0	0
642	1,562	1,580	6203001	ELECTRIC POWER	1,580	1,750	1,750
0	-39	0	6203010	NATURAL GAS	0	0	0
2,608	2,565	2,800	6203090	PROPERTY TAX EXPENSE	2,800	3,000	3,000
0	0	500	6206002	TRAINING	0	500	500
0	0	500	6206003	MEETINGS	0	500	500
2,739	0	0	6206005	MEMBERSHIP AND DUES	0	0	0
658	708	790	6209010	INSURANCE AND BONDS	825	900	900
13,598	10,692	13,000	6210001	BUILDING MAINTENANCE	23,477	25,000	25,000
0	2	0	6229001	OTHER SUPPLIES	0	0	0
20,245	21,090	29,170		TOTAL MATERIALS & SERVICES	38,682	61,650	61,650
CAPITAL OUTLAY							
0	0	87,101	6370400	RESERVE-FUTURE YEARS	0	40,768	40,768
0	0	87,101		TOTAL CAPITAL OUTLAY	0	40,768	40,768

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
631-000-WORKFORCE HOUSING**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
SPECIAL PAYMENTS							
0	0	125,000	6570130 PUBLIC PRIVATE PARTNERSHIP	0	275,000	275,000	275,000
0	0	125,000	TOTAL SPECIAL PAYMENTS	0	275,000	275,000	275,000
<b>20,245</b>	<b>21,090</b>	<b>241,271</b>	<b>TOTAL EXPENDITURES</b>	<b>38,682</b>	<b>377,418</b>	<b>377,418</b>	<b>377,418</b>
CONTINGENCY/FUND BALANCE							
142,681	231,600	0	6800502 UNAPPROPRIATED FUND BALANCE	210,118	0	0	0
142,681	231,600	0	TOTAL CONTINGENCY/FUND BALANCE	210,118	0	0	0
<b>142,681</b>	<b>231,600</b>	<b>0</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>210,118</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>2,013</i>	<i>88,918</i>	<i>-221,021</i>	<i>Excess of Resources over Expenditures</i>	<i>-21,482</i>	<i>-210,118</i>	<i>-210,118</i>	<i>-210,118</i>

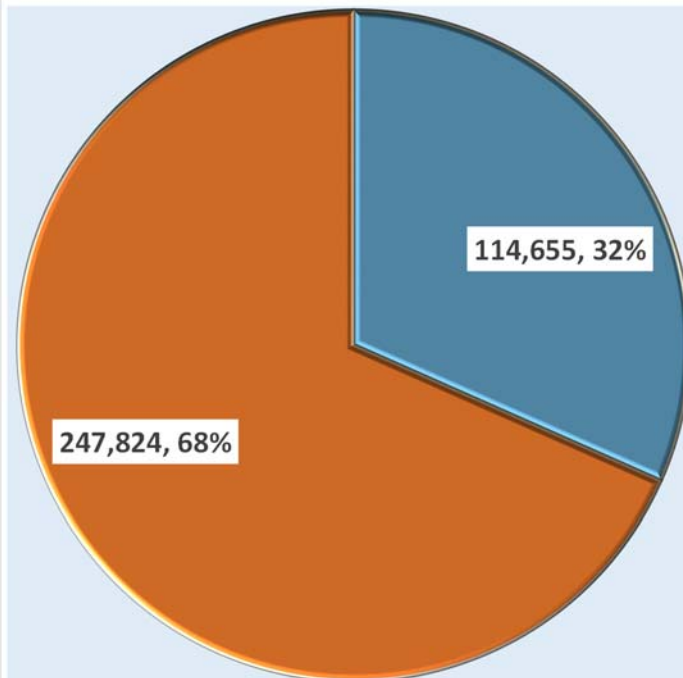
## Planning Expenditures by Category



■ Personnel

■ Materials & Services

## Building Inspection Expenditures by Category



■ Personnel

■ Materials & Services

## Planning at a Glance

Planning at a Glance:

Items of Note

- Personnel budget increase = 16%. An open position that had been down-graded in the FY20-21 budget from a senior planner to an assistant planner was changed back to a senior planner.
- Contracted services continues at decreased level, reflecting updates to plans being done in house as far as possible.

Building Inspection:

Items of Note

- Budget increase = \$38,262, 11.8%.
- The largest expense is for the building inspector which constitutes 89% of the materials & services budget. The amount paid to the building inspector is 75% of the building permit revenue.

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-041-PLANNING**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>PLANNING</b>							
<b>PERSONAL SERVICES</b>							
261,755	193,861	214,938	6101100 SALARIES	217,760	265,782	265,782	265,782
0	249	0	6102001 PART TIME & SEASONAL SALARIES	0	0	0	0
2,726	1,790	2,379	6103012 OVERTIME, CITY EMPLOYEES	1,278	2,549	2,549	2,549
19,746	14,616	16,625	6105011 FICA/MEDICARE	16,498	20,527	20,527	20,527
2,215	1,158	406	6105012 WORKERS' COMP	2,363	494	494	494
58,673	45,253	65,420	6106011 MEDICAL & DENTAL INSURANCE	69,221	81,286	81,286	81,286
211	163	192	6106012 LIFE INSURANCE	181	192	192	192
903	640	745	6106013 LONG-TERM DISABILITY INS.	784	920	920	920
40,073	45,212	74,322	6106014 RETIREMENT	78,980	62,984	62,984	62,984
850	0	0	6108001 RELOCATION ALLOWANCE	0	0	0	0
387,151	302,941	375,027	TOTAL PERSONAL SERVICES	387,065	434,734	434,734	434,734
<b>MATERIALS &amp; SERVICES</b>							
90,510	11,339	20,000	6201119 MISC. CONTRACTED SERVICES	500	1,000	1,000	1,000
21,789	17,693	20,292	6201153 GEOGRAPHICAL INFO SYS SUPPORT	19,836	19,268	19,268	19,268
2,044	0	0	6202006 STATE SURCHARGE/PERMITS	0	0	0	0
193	406	1,000	6202101 INACTIVE	0	1,000	1,000	1,000
143	0	0	6202102 COMPUTER SOFTWARE	400	2,000	2,000	2,000
25,036	26,250	28,069	6202110 INFORMATION TECHNOLOGY SUPP	28,069	28,069	28,069	28,069
1,808	2,324	2,300	6203020 TELEPHONE	3,162	2,300	2,300	2,300
2,290	6,723	6,500	6205001 LEGAL NOTICES	6,500	6,000	6,000	6,000
287	761	0	6205002 ADVERTISING & PROMOTION	0	0	0	0
4,748	4,792	7,000	6205003 PRINTING	4,000	7,000	7,000	7,000
4,224	776	10,700	6206002 TRAINING	1,500	7,200	7,200	7,200
1,172	64	0	6206003 MEETINGS	0	0	0	0
5,517	71	0	6206004 RECRUITMENT AND TESTING	0	0	0	0
714	797	1,400	6206005 MEMBERSHIP AND DUES	1,400	1,600	1,600	1,600
101	42	500	6206006 BOOKS AND PERIODICALS	0	500	500	500
14,918	6,432	12,000	6209001 POSTAGE, SHIPPING, METER LEASE	6,000	12,000	12,000	12,000



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-041-PLANNING**

Monday, July 5, 2021

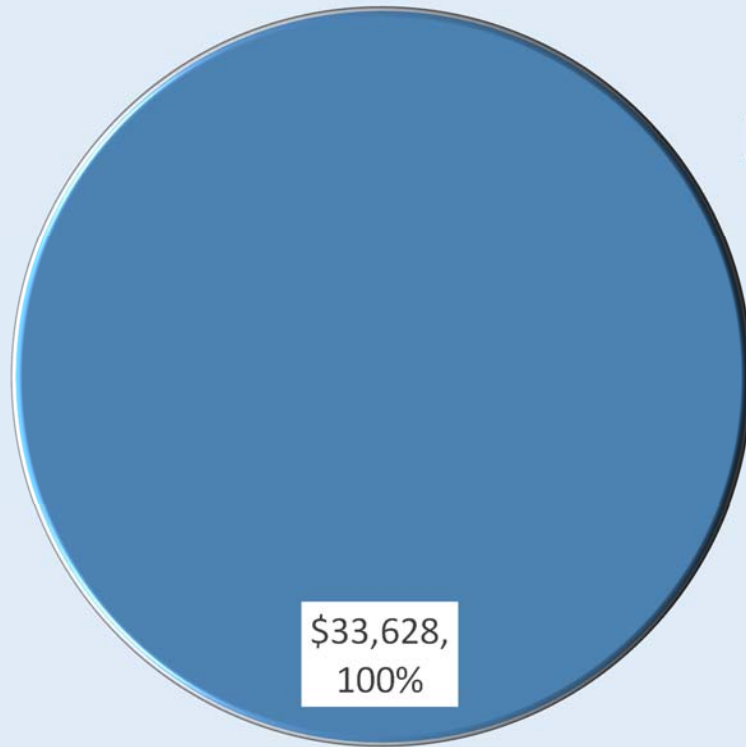
ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
675	1,319	2,000	6211020 MAINTENANCE/LEASE-OFFICE EQUI	700	2,000	2,000	2,000
634	469	500	6221001 GASOLINE, FUEL, OILS	1,500	500	500	500
2,167	997	2,008	6221013 VEHICLE REPAIR & OPERATION	1,472	1,471	1,471	1,471
5,184	2,942	4,500	6229001 OTHER SUPPLIES	2,000	4,500	4,500	4,500
1,763	1,126	2,938	6260001 EMPLOYEE WELLNESS	2,938	1,449	1,449	1,449
185,917	85,323	121,707	TOTAL MATERIALS & SERVICES	79,977	97,857	97,857	97,857
<b>573,068</b>	<b>388,264</b>	<b>496,734</b>	<b>TOTAL EXPENDITURES</b>	<b>467,042</b>	<b>532,591</b>	<b>532,591</b>	<b>532,591</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-042-BUILDING INSPECTION**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>BUILDING INSPECTION</b>							
PERSONAL SERVICES							
65,229	64,470	65,495	6101100 SALARIES	62,952	69,518	69,518	69,518
533	302	587	6103012 OVERTIME, CITY EMPLOYEES	250	599	599	599
4,865	4,790	5,055	6105011 FICA/MEDICARE	4,653	5,364	5,364	5,364
138	109	123	6105012 WORKERS' COMP	105	129	129	129
19,840	20,012	20,234	6106011 MEDICAL & DENTAL INSURANCE	20,925	23,349	23,349	23,349
63	57	58	6106012 LIFE INSURANCE	52	58	58	58
233	215	227	6106013 LONG-TERM DISABILITY INS.	214	240	240	240
10,624	16,114	22,600	6106014 RETIREMENT	21,554	15,398	15,398	15,398
150	0	0	6108001 RELOCATION ALLOWANCE	900	0	0	0
101,675	106,071	114,379	TOTAL PERSONAL SERVICES	111,605	114,655	114,655	114,655
MATERIALS & SERVICES							
426,969	187,919	240,225	6201119 MISC. CONTRACTED SERVICES	213,719	219,600	219,600	219,600
1,376	0	0	6201152 LEGAL SERVICES	0	0	0	0
7,511	7,875	8,421	6202110 INFORMATION TECHNOLOGY SUPP	8,421	8,421	8,421	8,421
2,635	8,433	8,000	6204010 MERCHANT FEES	17,800	16,000	16,000	16,000
0	765	1,300	6206002 TRAINING	0	1,200	1,200	1,200
0	62	1,000	6206005 MEMBERSHIP AND DUES	1,000	700	700	700
107	478	500	6206006 BOOKS AND PERIODICALS	500	500	500	500
372	224	250	6229001 OTHER SUPPLIES	250	250	250	250
0	1,021	142	6260001 EMPLOYEE WELLNESS	142	1,153	1,153	1,153
438,970	206,778	259,838	TOTAL MATERIALS & SERVICES	241,832	247,824	247,824	247,824
<b>540,645</b>	<b>312,848</b>	<b>374,217</b>	<b>TOTAL EXPENDITURES</b>	<b>353,437</b>	<b>362,479</b>	<b>362,479</b>	<b>362,479</b>

## City Council Expenditures by Category



■ Materials & Services

## City Council at a Glance

Total City Council Budget = \$33,628

Total Personnel = 0%

Materials & Services = \$33,628

Total Capital Outlay = 0%

## Items of Note:

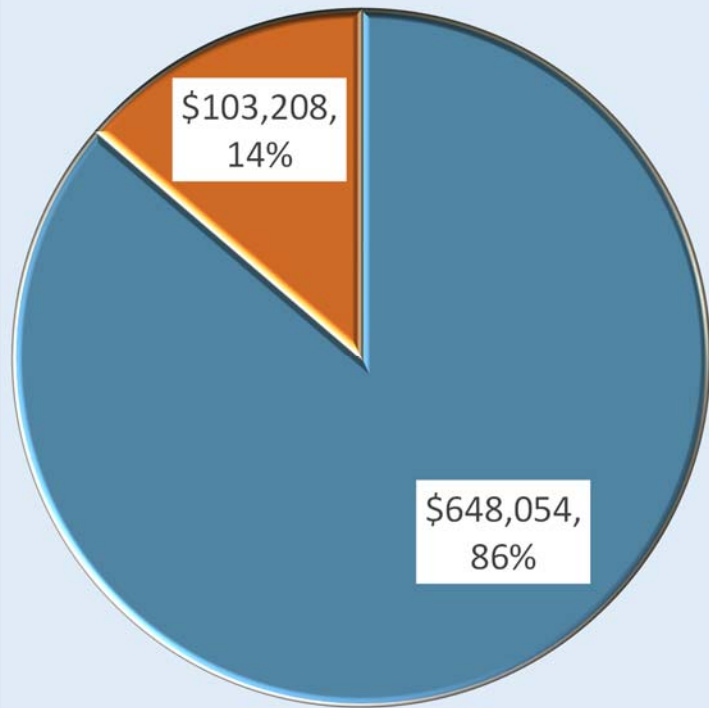
Materials and Services continues funding for

- Verizon data plan for the City Council
- Membership in the League of Oregon Cities (LOC) and registration fees for the LOC conference.
- Membership in the Oregon Coastal Zone Management
- Quarterly Newsletter mailing

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-011-CITY COUNCIL**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>CITY COUNCIL</b>							
<b>MATERIALS &amp; SERVICES</b>							
0	320	0	6201119 MISC. CONTRACTED SERVICES	5,000	0	0	0
10,014	10,500	11,228	6202110 INFORMATION TECHNOLOGY SUPP	11,228	11,228	11,228	11,228
0	1,024	3,500	6203021 TELECOMMUNICATIONS	1,282	2,000	2,000	2,000
4,429	4,857	8,000	6206002 TRAINING	0	8,000	8,000	8,000
11,120	5,894	7,750	6206003 MEETINGS	3,875	7,750	7,750	7,750
1,555	0	0	6206004 RECRUITMENT AND TESTING	0	0	0	0
639	639	700	6206005 MEMBERSHIP AND DUES	700	650	650	650
19,587	5,500	0	6209090 OTHER SERVICES	0	0	0	0
5,456	3,747	4,000	6229001 OTHER SUPPLIES	3,000	4,000	4,000	4,000
52,800	32,481	35,178	TOTAL MATERIALS & SERVICES	25,085	33,628	33,628	33,628
<b>52,800</b>	<b>32,481</b>	<b>35,178</b>	<b>TOTAL EXPENDITURES</b>	<b>25,085</b>	<b>33,628</b>	<b>33,628</b>	<b>33,628</b>



## Administration Expenditures by Category

- Personnel
- Materials & Services

## City Administration at a Glance

Total Personnel = \$648,054

Materials & Services = \$103,208

Capital = \$0

Total Administration Budget = \$751,262

### Items of Note:

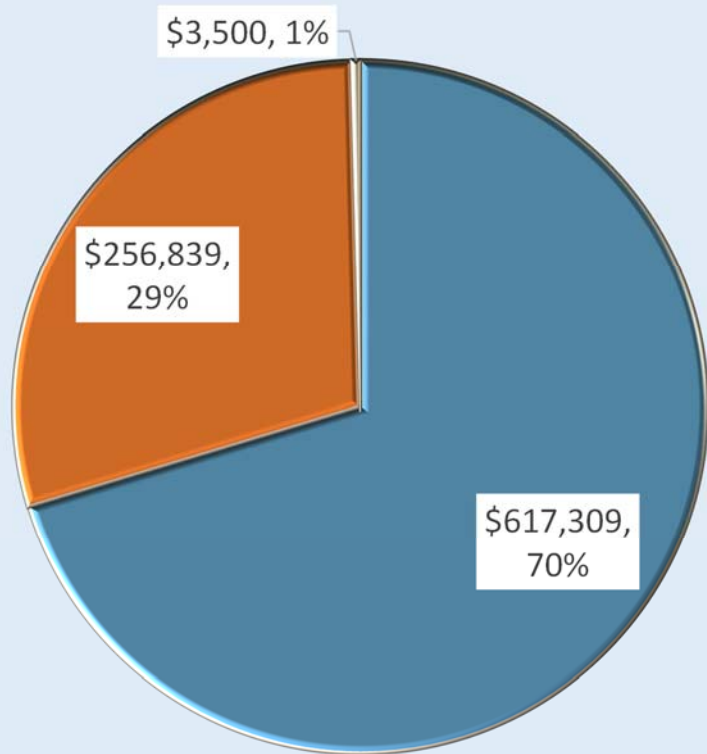
- Budget decrease \$40,941, 5.2%, due to PERS match that is in the FY20-21 budget.
- Miscellaneous contracted services includes \$25,000 for upcoming AFSCME negotiations

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-021-CITY ADMINISTRATION**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>CITY ADMINISTRATION</b>							
<b>PERSONAL SERVICES</b>							
362,215	363,144	426,873	6101100	SALARIES	414,658	431,645	431,645
35,797	25,926	0	6102001	PART TIME & SEASONAL SALARIES	0	0	0
232	269	728	6103012	OVERTIME, CITY EMPLOYEES	905	977	977
29,297	28,606	32,711	6105011	FICA/MEDICARE	34,585	33,096	33,096
825	811	799	6105012	WORKERS' COMP	978	796	796
76,480	85,589	101,917	6106011	MEDICAL & DENTAL INSURANCE	102,151	83,019	83,019
306	269	275	6106012	LIFE INSURANCE	263	275	275
1,263	1,114	1,467	6106013	LONG-TERM DISABILITY INS.	1,010	1,484	1,484
62,579	95,105	150,479	6106014	RETIREMENT	141,850	96,762	96,762
568,994	600,833	715,249	TOTAL PERSONAL SERVICES		696,400	648,054	648,054
<b>MATERIALS &amp; SERVICES</b>							
11,711	11,124	5,000	6201119	MISC. CONTRACTED SERVICES	8,500	30,000	30,000
0	0	150,000	6201150	LEGAL SETTLEMENTS	150,000	0	0
2,477	2,949	3,382	6201153	GEOGRAPHICAL INFO SYS SUPPORT	3,306	3,211	3,211
212	4,812	0	6202101	INACTIVE	0	0	0
7,526	9,968	8,300	6202102	COMPUTER SOFTWARE	8,300	8,300	8,300
0	-450	0	6202105	COMPUTER EQUIPMENT (NON-CAP)	0	0	0
30,043	31,500	33,683	6202110	INFORMATION TECHNOLOGY SUPP	33,683	33,683	33,683
826	1,843	900	6203020	TELEPHONE	3,818	3,500	3,500
8,496	5,217	9,200	6206002	TRAINING	0	10,400	10,400
892	487	900	6206003	MEETINGS	250	900	900
0	3,068	0	6206004	RECRUITMENT AND TESTING	0	0	0
3,715	5,098	4,856	6206005	MEMBERSHIP AND DUES	4,856	4,356	4,356
751	112	750	6206006	BOOKS AND PERIODICALS	150	750	750
92	68	0	6209001	POSTAGE, SHIPPING, METER LEASE	0	0	0
2,014	1,528	2,250	6211020	MAINTENANCE/LEASE-OFFICE EQUI	1,000	2,250	2,250
5,510	4,201	5,000	6229001	OTHER SUPPLIES	4,000	5,000	5,000
1,577	2,119	2,733	6260001	EMPLOYEE WELLNESS	2,733	858	858
75,842	83,642	226,954	TOTAL MATERIALS & SERVICES		220,596	103,208	103,208
<b>644,836</b>	<b>684,475</b>	<b>942,203</b>	<b>TOTAL EXPENDITURES</b>		<b>916,996</b>	<b>751,262</b>	<b>751,262</b>

## Finance Expenditures by Category



■ Personnel

■ Material & Services

■ Capital

## Finance at a Glance

Personnel = \$617,309

Materials & Services = \$256,839

Capital Outlay = \$3,500

Total Finance Budget = \$877,648

## Items of Note:

- Budget decrease \$27,470, 3.1% due to PERS match that is in the FY20-21 budget.
- Budget includes \$5,800 to provide automated transient room tax reporting & submission software.
- Transient Room Tax review = \$60,000

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-031-FINANCE**

Monday, July 5, 2021

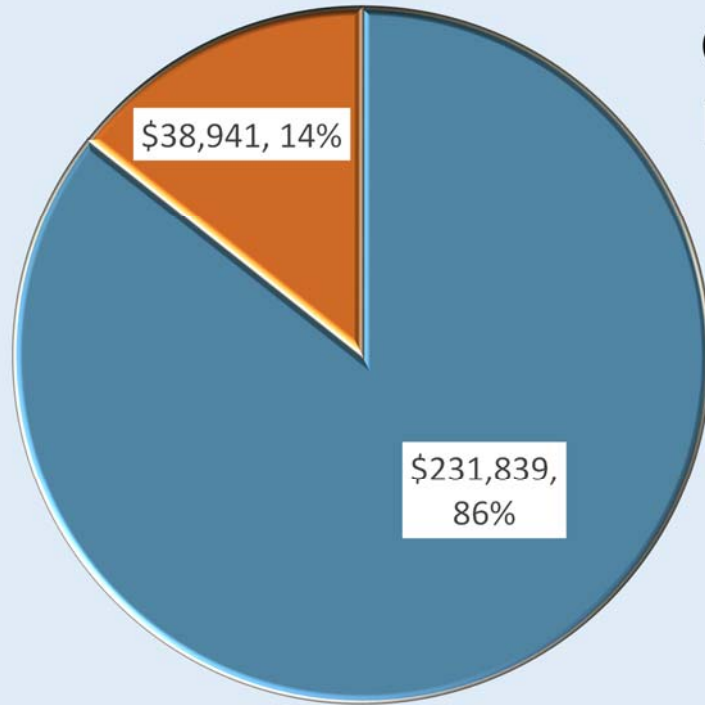
ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>FINANCE</b>							
<b>PERSONAL SERVICES</b>							
371,215	383,553	390,367	6101100 SALARIES	347,938	401,314	401,314	401,314
3,463	0	0	6102001 PART TIME & SEASONAL SALARIES	25,315	0	0	0
1,645	1,056	676	6103012 OVERTIME, CITY EMPLOYEES	1,463	676	676	676
26,969	28,092	29,915	6105011 FICA/MEDICARE	26,008	30,752	30,752	30,752
1,012	848	730	6105012 WORKERS' COMP	652	739	739	739
97,052	98,813	95,101	6106011 MEDICAL & DENTAL INSURANCE	101,857	85,330	85,330	85,330
327	287	288	6106012 LIFE INSURANCE	265	291	291	291
1,389	1,241	1,341	6106013 LONG-TERM DISABILITY INS.	1,222	1,379	1,379	1,379
73,462	117,389	161,878	6106014 RETIREMENT	151,513	96,828	96,828	96,828
576,532	631,279	680,296	TOTAL PERSONAL SERVICES	656,233	617,309	617,309	617,309
<b>MATERIALS &amp; SERVICES</b>							
6,489	4,729	7,175	6201119 MISC. CONTRACTED SERVICES	7,175	7,175	7,175	7,175
45,850	50,078	52,000	6201151 AUDITING	52,000	55,000	55,000	55,000
742	885	1,015	6201153 GEOGRAPHICAL INFO SYS SUPPORT	992	963	963	963
19,314	36,561	40,000	6201171 TRANSIENT ROOM TAX REVIEWS	30,000	60,000	60,000	60,000
1,785	0	0	6202101 INACTIVE	0	0	0	0
53,218	55,934	58,491	6202102 COMPUTER SOFTWARE	60,276	67,483	67,483	67,483
42,561	44,624	47,717	6202110 INFORMATION TECHNOLOGY SUPP	47,717	47,717	47,717	47,717
0	5	0	6203020 TELEPHONE	0	0	0	0
25,608	-9	0	6204010 MERCHANT FEES	0	0	0	0
1,607	839	1,750	6205001 LEGAL NOTICES	1,200	1,750	1,750	1,750
6,144	2,095	7,000	6206002 TRAINING	1,000	7,000	7,000	7,000
436	0	0	6206003 MEETINGS	0	0	0	0
67	0	0	6206004 RECRUITMENT AND TESTING	0	0	0	0
2,163	1,017	1,695	6206005 MEMBERSHIP AND DUES	1,695	1,695	1,695	1,695
42	40	250	6206006 BOOKS AND PERIODICALS	100	250	250	250
152	146	175	6211020 MAINTENANCE/LEASE-OFFICE EQUI	150	175	175	175
6,586	5,083	6,695	6229001 OTHER SUPPLIES	6,695	6,695	6,695	6,695



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-031-FINANCE**

Monday, July 5, 2021

<b>ACTUAL FY 2018-19</b>	<b>ACTUAL FY 2019-20</b>	<b>BUDGET FY 2020-21</b>		<b>ESTIMATE FY 2020-21</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2021-22</b>
2,033	2,731	859	6260001 EMPLOYEE WELLNESS	859	936	936	936
214,797	204,758	224,822	TOTAL MATERIALS & SERVICES	209,859	256,839	256,839	256,839
			CAPITAL OUTLAY				
0	1,739	0	6320001 OFFICE EQUIPMENT	1,500	3,500	3,500	3,500
3,000	0	0	6322101 SOFTWARE, WEBSITES, APPS	1,785	0	0	0
3,000	1,739	0	TOTAL CAPITAL OUTLAY	3,285	3,500	3,500	3,500
<b>794,330</b>	<b>837,776</b>	<b>905,118</b>	<b>TOTAL EXPENDITURES</b>	<b>869,377</b>	<b>877,648</b>	<b>877,648</b>	<b>877,648</b>



## City Attorney Expenditures by Category

■ Personnel

■ Material & Services

## Attorney at a Glance

Personnel = \$231,839

Materials & Services = \$38,941

Capital Outlay = 0

Total Finance Budget = \$270,780

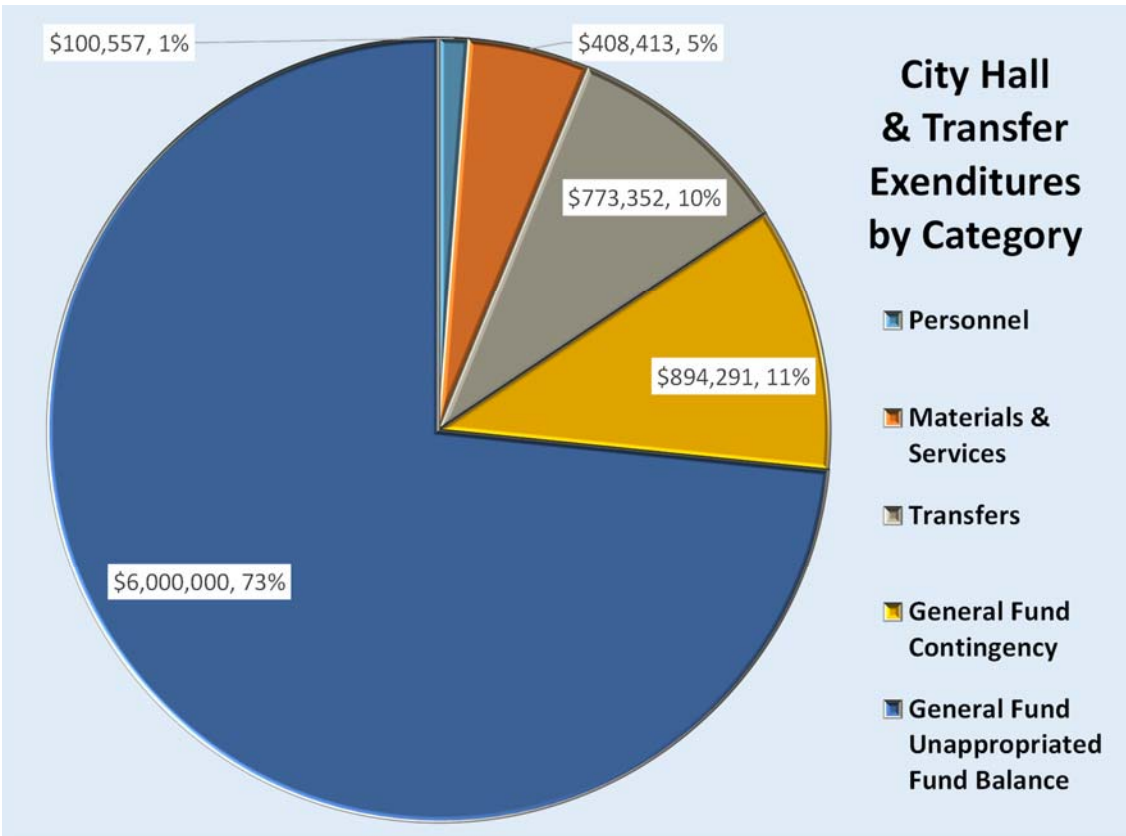
### Items of Note:

- Budget decrease \$19,580, 6.7% due to PERS match that is in the FY20-21 budget.

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-038-CITY ATTORNEY**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>CITY ATTORNEY</b>							
PERSONAL SERVICES							
110,542	114,735	116,549	6101100 SALARIES	116,308	120,037	120,037	120,037
24,674	27,119	28,520	6102001 PART TIME & SEASONAL SALARIES	29,100	30,580	30,580	30,580
10,008	10,502	11,098	6105011 FICA/MEDICARE	10,433	11,522	11,522	11,522
348	373	390	6105012 WORKERS' COMP	357	387	387	387
24,341	26,371	27,822	6106011 MEDICAL & DENTAL INSURANCE	27,705	28,551	28,551	28,551
108	100	100	6106012 LIFE INSURANCE	100	100	100	100
379	368	498	6106013 LONG-TERM DISABILITY INS.	376	517	517	517
30,116	47,458	66,490	6106014 RETIREMENT	65,088	40,145	40,145	40,145
200,517	227,026	251,467	TOTAL PERSONAL SERVICES	249,467	231,839	231,839	231,839
MATERIALS & SERVICES							
10,041	4,790	15,000	6201152 LEGAL SERVICES	15,000	15,000	15,000	15,000
742	885	1,015	6201153 GEOGRAPHICAL INFO SYS SUPPORT	992	963	963	963
3,911	4,541	4,900	6201201 REFERENCE BOOKS / MATERIALS	4,961	5,000	5,000	5,000
10,014	10,500	11,228	6202110 INFORMATION TECHNOLOGY SUPP	11,228	11,228	11,228	11,228
1,194	2,155	4,000	6206002 TRAINING	4,000	4,000	4,000	4,000
0	70	0	6206003 MEETINGS	0	0	0	0
1,137	1,182	2,000	6206005 MEMBERSHIP AND DUES	2,000	2,000	2,000	2,000
0	25	0	6206006 BOOKS AND PERIODICALS	0	0	0	0
435	716	750	6229001 OTHER SUPPLIES	750	750	750	750
739	0	0	6260001 EMPLOYEE WELLNESS	0	0	0	0
28,213	24,864	38,893	TOTAL MATERIALS & SERVICES	38,931	38,941	38,941	38,941
<b>228,730</b>	<b>251,890</b>	<b>290,360</b>	<b>TOTAL EXPENDITURES</b>	<b>288,398</b>	<b>270,780</b>	<b>270,780</b>	<b>270,780</b>



### City Hall & Transfers at a Glance

Personnel = \$100,557

Materials & Services = \$408,413

Transfers = \$773,352

Capital Outlay = 0

General Fund Contingency = \$894,291

General Fund Unappropriated Fund Balance = \$6,000,000

**Total City Hall & Transfers = \$8,176,613**

### Items of Note:

- City Hall budget decrease \$15,746, 3.0%.
- Contribution to outside agencies set back to \$50,000 (\$250,000 decrease from current year budget)
- Emergency Services personnel and operations for FY21-22 are in this department instead of the Police budget. Budget includes an increase to the part-time position from 0.60 to 0.80 FTE.
- Transfers out includes additional transfer of \$219,873 to supplement the Parks & Recreation fund for anticipated continuation of loss of Recreation Center revenues due to COVID19.
- Transfers out continues to include significant amount of funds to supplement street capital projects (\$283,250)

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-091-CITY HALL OPERATIONS**

Monday, July 5, 2021

<b>ACTUAL FY 2018-19</b>	<b>ACTUAL FY 2019-20</b>	<b>BUDGET FY 2020-21</b>		<b>ESTIMATE FY 2020-21</b>	<b>BUDGET PROPOSED</b>	<b>BUDGET APPROVED</b>	<b>ADOPTED FY 2021-22</b>
<b>CITY HALL OPERATIONS</b>							
<b>PERSONAL SERVICES</b>							
26,654	0	44,819	6102001	PART TIME & SEASONAL SALARIES	43,796	39,392	39,392
0	0	1,535	6103012	OVERTIME, CITY EMPLOYEES	0	0	0
0	70,471	0	6105001	PAYROLL TAX, INS. & BENEFITS	-365	0	0
1,977	0	3,363	6105011	FICA/MEDICARE	3,350	3,014	3,014
70	0	99	6105012	WORKERS' COMP	81	72	72
1,407	35,409	65,000	6105013	UNEMPLOYMENT REIMBURSEMENT	40,000	40,000	40,000
3,846	0	8,968	6106011	MEDICAL & DENTAL INSURANCE	8,925	9,237	9,237
54	0	50	6106012	LIFE INSURANCE	100	100	100
106	0	103	6106013	LONG-TERM DISABILITY INS.	170	135	135
0	184	9,639	6106014	RETIREMENT	9,486	8,607	8,607
34,114	106,064	133,576	TOTAL PERSONAL SERVICES		105,543	100,557	100,557
<b>MATERIALS &amp; SERVICES</b>							
17,856	34,183	30,806	6201119	MISC. CONTRACTED SERVICES	35,000	14,957	14,957
0	1,750	4,000	6201152	LEGAL SERVICES	4,000	4,000	4,000
6,438	7,667	8,793	6201153	GEOGRAPHICAL INFO SYS SUPPORT	8,596	8,349	8,349
6,604	6,798	15,000	6202001	FILING AND RECORDING FEES	6,000	7,000	7,000
0	0	0	6202005	ELECTION COSTS	5,000	5,000	5,000
0	30	0	6202102	COMPUTER SOFTWARE	0	0	0
7,511	7,875	8,421	6202110	INFORMATION TECHNOLOGY SUPP	8,421	8,421	8,421
350	892	500	6203001	ELECTRIC POWER	326	500	500
187	834	500	6203010	NATURAL GAS	920	500	500
118	0	0	6205001	LEGAL NOTICES	0	0	0
0	13	0	6205003	PRINTING	500	0	0
220	0	0	6206002	TRAINING	0	0	0
0	0	0	6206003	MEETINGS	500	0	0
0	14,354	25,000	6206004	RECRUITMENT AND TESTING	40,000	30,000	30,000
8,946	19,415	20,111	6206005	MEMBERSHIP AND DUES	20,111	21,422	21,422
16,929	23,954	17,905	6209001	POSTAGE, SHIPPING, METER LEASE	17,500	19,914	19,914

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-091-CITY HALL OPERATIONS**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
15,349	15,149	15,930	6209010 INSURANCE AND BONDS	15,868	17,100	17,100	17,100
0	0	100,000	6209020 WILDFIRE COSTS	5,500	0	0	0
2,166	344	750	6211020 MAINTENANCE/LEASE-OFFICE EQUI	0	750	750	750
12,788	12,398	12,000	6229001 OTHER SUPPLIES	10,000	12,000	12,000	12,000
269	300	0	6229005 RETURN TO WORK SUPPLIES	0	0	0	0
4,026	132	0	6231092 LOGO AND WAYFINDING	0	0	0	0
35,000	35,000	37,000	6231096 LOCAL BUS PROGRAM	35,000	35,000	35,000	35,000
150,000	446,199	300,000	6231199 CONTRIBUTION OUTSIDE AGENCIE	250,000	50,000	50,000	50,000
33,522	0	99,500	6231215 EMERGENCY SERVICES PROGRAM	70,000	165,500	165,500	165,500
9,483	2,153	8,000	6260001 EMPLOYEE WELLNESS	5,000	8,000	8,000	8,000
327,761	629,440	704,216	TOTAL MATERIALS & SERVICES	538,242	408,413	408,413	408,413
CAPITAL OUTLAY							
0	6,352	0	6320001 OFFICE EQUIPMENT	0	0	0	0
18,593	0	0	6320401 EMERGENCY SERVICES CAPITAL E	0	0	0	0
18,593	6,352	0	TOTAL CAPITAL OUTLAY	0	0	0	0
<b>380,468</b>	<b>741,856</b>	<b>837,792</b>	<b>TOTAL EXPENDITURES</b>	<b>643,785</b>	<b>508,970</b>	<b>508,970</b>	<b>508,970</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-092-GENERAL FUND - TRANSFERS**

Monday, July 5, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>GENERAL FUND - TRANSFERS</b>							
TRANSFERS							
80,832	92,774	95,557	6601120	TRANSFER TO LINCOLN SQ CENTER	95,557	98,424	98,424
10,000	0	0	6601193	TRANSFER TO % FOR ARTS	0	0	0
850,000	250,000	275,000	6601205	TRANSFER TO STREET CAPITAL	275,000	283,250	283,250
500,000	0	0	6601252	TRANSFER TO SEWER SYS REPLACE	0	0	0
0	1,350,000	0	6601261	TRANSFER TO FACILITIES CAP FND	0	0	0
15,400	0	0	6601262	TRANSFER TO VILLAGES FUND	0	0	0
927,587	0	1,050,000	6601263	TRANSFER TO POLICE BUILDING	1,050,000	0	0
50,000	152,809	664,494	6601265	TRANSFER TO PARKS OPER FUND	606,650	391,678	391,678
50,000	0	0	6601465	TRANSFER TO PROPERTY ABATEME	0	0	0
0	200,000	0	6601822	TRANSFER TO ELC (VCB)	0	0	0
0	100,000	0	6602631	TRANSFER TO WORKFORCE HOUSI	0	0	0
2,483,819	2,145,583	2,085,051	TOTAL TRANSFERS		2,027,207	773,352	773,352
<b>2,483,819</b>	<b>2,145,583</b>	<b>2,085,051</b>	<b>TOTAL EXPENDITURES</b>		<b>2,027,207</b>	<b>773,352</b>	<b>773,352</b>
CONTINGENCY/FUND BALANCE							
0	0	218,785	6780001	CONTINGENCIES	0	894,291	894,291
9,756,261	8,311,926	6,000,000	6800502	UNAPPROPRIATED FUND BALANCE	7,091,933	6,000,000	6,000,000
9,756,261	8,311,926	6,218,785	TOTAL CONTINGENCY/FUND BALANCE		7,091,933	6,894,291	6,894,291
<b>9,756,261</b>	<b>8,311,926</b>	<b>6,218,785</b>	<b>TOTAL ENDING FUND BALANCE</b>		<b>7,091,933</b>	<b>6,894,291</b>	<b>6,894,291</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
235-000-WATER CONSTRUCTION FUND**

Monday, May 31, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RESOURCES</b>							
BEGINNING FUND BALANCE							
27,576	0	0	4890010	BEGINNING BALANCE	0	0	0
27,576	0	0		TOTAL BEGINNING FUND BALANCE	0	0	0
<b>27,576</b>	<b>0</b>	<b>0</b>		<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS</b>							
27,576	0	0	6601221	TRANSFER TO WATER OPER FUND	0	0	0
27,576	0	0		TOTAL TRANSFERS	0	0	0
<b>27,576</b>	<b>0</b>	<b>0</b>		<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
-27,576	0	0		<i>Excess of Resources over Expenditures</i>	0	0	0



**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-064-RECREATION DEPT**

Monday, May 31, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
<b>RECREATION DEPT</b>							
PERSONAL SERVICES							
372,730	395,601	423,023	6101100 SALARIES	393,154	0	0	
216,807	186,957	279,428	6102001 PART TIME & SEASONAL SALARIES	116,476	0	0	
5,259	1,858	6,988	6103012 OVERTIME, CITY EMPLOYEES	274	0	0	
45,297	44,243	54,272	6105011 FICA/MEDICARE	38,144	0	0	
12,120	9,540	15,993	6105012 WORKERS' COMP	9,853	0	0	
94	0	0	6105013 UNEMPLOYMENT REIMBURSEMENT	0	0	0	
101,405	109,227	127,344	6106011 MEDICAL & DENTAL INSURANCE	91,475	0	0	
459	436	825	6106012 LIFE INSURANCE	440	0	0	
1,570	1,496	1,654	6106013 LONG-TERM DISABILITY INS.	1,711	0	0	
70,407	120,044	207,594	6106014 RETIREMENT	171,572	0	0	
826,149	869,402	1,117,121	TOTAL PERSONAL SERVICES	823,099	0	0	
MATERIALS & SERVICES							
27,234	24,250	34,600	6201119 MISC. CONTRACTED SERVICES	25,000	0	0	
742	885	1,015	6201153 GEOGRAPHICAL INFO SYS SUPPORT	992	0	0	
0	990	0	6202101 INACTIVE	0	0	0	
16,764	15,310	15,000	6202102 COMPUTER SOFTWARE	10,000	0	0	
30,043	31,500	33,683	6202110 INFORMATION TECHNOLOGY SUPP	33,683	0	0	
56,310	54,010	57,000	6203001 ELECTRIC POWER	57,000	0	0	
33,071	31,404	40,000	6203010 NATURAL GAS	40,000	0	0	
7,287	6,603	9,900	6203020 TELEPHONE	9,900	0	0	
10,740	9,673	14,000	6204010 MERCHANT FEES	1,900	0	0	
14,649	8,989	5,300	6205002 ADVERTISING & PROMOTION	500	0	0	
1,142	1,083	1,250	6205003 PRINTING	500	0	0	
3,419	3,643	8,500	6206002 TRAINING	4,000	0	0	
305	879	0	6206003 MEETINGS	0	0	0	
9,713	0	0	6206004 RECRUITMENT AND TESTING	0	0	0	
3,440	1,860	3,800	6206005 MEMBERSHIP AND DUES	1,500	0	0	
849	998	250	6206006 BOOKS AND PERIODICALS	0	0	0	

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
111-064-RECREATION DEPT**

Monday, May 31, 2021

ACTUAL FY 2018-19	ACTUAL FY 2019-20	BUDGET FY 2020-21		ESTIMATE FY 2020-21	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2021-22
3,389	1,302	4,830	6206007 SAFETY	4,830	0	0	
11	303	150	6209001 POSTAGE, SHIPPING, METER LEASE	100	0	0	
0	1,912	2,010	6209010 INSURANCE AND BONDS	2,852	0	0	
2,239	859	3,000	6209030 UNIFORMS & CLOTHING	1,000	0	0	
53,434	35,946	64,200	6210001 BUILDING MAINTENANCE	58,000	0	0	
2,485	1,621	2,000	6211020 MAINTENANCE/LEASE-OFFICE EQUI	2,000	0	0	
357	1,530	5,600	6211025 FITNESS EQUIPMENT MAINTENANC	2,000	0	0	
41,550	13,729	40,750	6211030 SWIMMING POOL MAINTENANCE	15,000	0	0	
1,477	1,032	0	6221001 GASOLINE, FUEL, OILS	750	0	0	
1,434	1,139	707	6221013 VEHICLE REPAIR & OPERATION	690	0	0	
10,001	13,584	12,550	6222010 CHEMICALS	12,550	0	0	
16,471	6,198	4,600	6229001 OTHER SUPPLIES	2,300	0	0	
3,346	0	0	6229002 TEEN CENTER SUPPLIES	0	0	0	
2,514	2,879	3,000	6229003 CONCESSION SUPPLIES	500	0	0	
35,847	18,027	26,300	6240001 SPECIAL RECREATION PROGRAMS	10,000	0	0	
5,049	5,022	4,600	6240002 AFTER SCHOOL PROGRAM	4,975	0	0	
5,094	9,229	10,447	6260001 EMPLOYEE WELLNESS	10,447	0	0	
400,410	306,389	409,042	TOTAL MATERIALS & SERVICES	312,969	0	0	
			CAPITAL OUTLAY				
17,731	7,218	13,620	6320201 OTHER EQUIPMENT (CAPITAL)	10,000	0	0	
17,035	117,328	15,000	6330208 COMMUNITY CENTER IMPROVEME	30,000	0	0	
34,766	124,546	28,620	TOTAL CAPITAL OUTLAY	40,000	0	0	
<b>1,261,326</b>	<b>1,300,338</b>	<b>1,554,783</b>	<b>TOTAL EXPENDITURES</b>	<b>1,176,068</b>	<b>0</b>	<b>0</b>	

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
CITY PERSONNEL**

Thursday, April 22, 2021

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
	BUILDING INSPECTION	
1.00	Building Permit Technician	53,125
0.15	Planning and Community Development Director	16,394
<b>1.15</b>	<b>TOTAL BUILDING INSPECTION</b>	<b>69,518</b>
	CITY ADMINISTRATION	
0.50	Administrative Coordinator (PW, VCB)	29,289
1.00	City Manager	133,891
1.00	City Recorder	68,426
1.00	Executive Assistant to City Manager	59,281
1.00	HR Director	83,667
1.00	Human Resource Administrator/Public Information Specialist	57,092
<b>5.50</b>	<b>TOTAL CITY ADMINISTRATION</b>	<b>431,645</b>
	CITY ATTORNEY	
1.00	City Attorney	120,037
0.50	PT Legal Secretary to City Attorney	30,580
<b>1.50</b>	<b>TOTAL CITY ATTORNEY</b>	<b>150,616</b>
	CITY HALL OPERATIONS	
0.60	Emergency Preparedness Coordinator	29,544
0.20	Emergency Preparedness Coordinator (increase hrs)	9,848
<b>0.80</b>	<b>TOTAL CITY HALL OPERATIONS</b>	<b>39,392</b>
	DISPATCH CENTER	
1.00	911 Dispatch Supervisor	85,203
8.00	911 Dispatcher	463,705
<b>9.00</b>	<b>TOTAL DISPATCH CENTER</b>	<b>548,908</b>
	ECONOMIC DEVELOPMENT	
0.25	Admin Coord Increase Hours	14,650
0.50	Administrative Coordinator	29,299
0.50	Intern	18,911
1.00	Urban Renewal Director	110,299
<b>2.25</b>	<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>173,158</b>
	FINANCE	
1.00	Accounts Receivable Lead	55,756
1.00	Accounts Receivable Manager	72,580
0.81	Finance Director	89,618
1.00	Payroll Administrator	59,192

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
CITY PERSONNEL**

Thursday, April 22, 2021

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
1.00	Senior Accountant	72,580
1.00	Sr. Accounts Payable Clerk	51,589
<b>5.81</b>	<b>TOTAL FINANCE</b>	<b>401,314</b>
	<b>LIBRARY</b>	
1.00	Circulation Supervisor	76,272
0.70	Library Assistant I	29,023
1.62	Library Assistant II	71,021
1.00	Library Assistant III	45,827
0.75	Library Clerk (On-Call)	18,720
1.00	Library Director	95,363
1.00	Outreach Services Coordinator	56,368
1.00	Reference Librarian	72,580
0.56	Volunteer Services Coordinator	33,602
1.00	Youth Program Coordinator	58,283
<b>9.63</b>	<b>TOTAL LIBRARY</b>	<b>557,057</b>
	<b>MUNICIPAL COURT</b>	
1.00	Municipal Court Clerk	48,665
0.10	Municipal Judge	19,680
<b>1.10</b>	<b>TOTAL MUNICIPAL COURT</b>	<b>68,345</b>
	<b>PLANNING</b>	
2.00	Assistant Planner	104,000
0.85	Planning and Community Development Director	92,897
1.00	Senior Planner	68,886
<b>3.85</b>	<b>TOTAL PLANNING</b>	<b>265,782</b>
	<b>POLICE</b>	
1.00	Administrative Assistant (PD)	59,394
1.00	CC-PD Maintenance Worker	53,125
1.00	Code Enforcement	62,205
2.00	Detective	164,307
1.00	Evidence Technician	50,054
1.00	Executive Assistant to Police Chief	54,916
0.00	NEW POSITION Admin Asst/Evidence	0
1.00	NEW POSITION Admin Lieutenant	86,538
1.00	NEW REQUEST Upgrade Detective to Sergeant	91,252
1.00	Police Chief	125,215
1.00	Police Lieutenant	110,350
8.00	Police Officer	539,755
9.00	Senior Police Officer	742,301

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
CITY PERSONNEL**

Thursday, April 22, 2021

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
4.00	Sergeant	404,454
<b>32.00</b>	<b>TOTAL POLICE</b>	<b>2,543,865</b>
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<b>72.59</b>	<b>TOTAL GENERAL FUND</b>	<b>5,249,602</b>
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	EXPLORE LINCOLN CITY	
1.00	Administrative Assistant - VCB	47,264
0.50	Assistant to Culinary Center Manager	17,557
1.00	Culinary Center Manager	65,811
1.00	ELC Event & Outreach Coordinator	46,469
1.00	Executive Assistant to VCB Director	61,484
1.00	Explore Lincoln City Marketing Coordinator	49,939
1.00	Marketing Manager	72,580
1.00	VCB Director	110,299
<b>7.50</b>	<b>TOTAL EXPLORE LINCOLN CITY</b>	<b>471,402</b>
<hr/>		
	GEOGRAPHICAL INFO SYSTEMS	
1.00	GIS Coordinator and Analyst	76,272
<b>1.00</b>	<b>TOTAL GEOGRAPHICAL INFO SYSTEMS</b>	<b>76,272</b>
<hr/>		
	INFORMATION TECH (ISF)	
0.34	Gov't Access Operator	10,740
1.00	IT Director	100,115
1.60	IT System Administrator	119,983
<b>2.94</b>	<b>TOTAL INFORMATION TECH (ISF)</b>	<b>230,838</b>
<hr/>		
	LINCOLN SQ OPERATIONS	
2.00	Building Maintenance-Security Worker	100,835
<b>2.00</b>	<b>TOTAL LINCOLN SQ OPERATIONS</b>	<b>100,835</b>
<hr/>		
	PARKS OPERATIONS	
0.62	Custodian--Community Center	25,753
1.00	Facilities Manager	61,484
1.00	Lead Parks Maintenance Worker	58,599
0.50	Parks & Recreation Director	49,245
1.00	Parks and Open Space Supervisor	66,170
3.00	Parks Maintenance Worker	134,357
1.13	Seasonal Parks Maintenance Worker	37,344
2.00	Senior Parks Maintenance Worker	106,250
<b>10.25</b>	<b>TOTAL PARKS OPERATIONS</b>	<b>539,201</b>

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
CITY PERSONNEL**

Thursday, April 22, 2021

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
RECREATION CENTER		
1.00	Administrative Assistant (PW, VCB, Rec)	50,537
1.00	Aquatics Manager	58,663
1.00	Counter Clerk	45,827
0.73	Counter Clerk - PT - Other	21,983
0.15	Fitness Specialist	3,822
3.88	Lifeguard	100,972
2.21	Lifeguard I	60,263
0.88	Lifeguard II	34,640
1.00	Member Services Specialist	53,125
0.50	Parks & Recreation Director	49,245
1.30	Recreation Leader I	33,378
1.00	Recreation Leader III	40,299
1.00	Recreation Manager	61,433
1.00	Recreation Supervisor	78,487
0.62	Sports Coordinator	20,150
0.25	Sports w/o PERS	6,248
<b>17.52</b>	<b>TOTAL RECREATION CENTER</b>	<b>719,070</b>
SEWER UTILITY OPERATIONS		
0.30	Accounts Receivable Billing Specialist	13,258
0.40	Accounts Receivable Permit Processor	20,215
0.17	Administrative Coordinator (PW, VCB)	9,289
0.33	City Engineer	37,556
0.20	Engineer	15,903
0.66	Engineering Technician III	46,220
0.06	Finance Director	6,894
1.00	Lead Wastewater Collections Operator	76,910
1.00	Other w/o PERS	29,120
0.33	Public Works Director	38,397
2.00	Pump Station Mechanic II	128,511
2.00	Wastewater Collections Operator I	114,749
1.00	Wastewater Collections Supervisor	84,037
2.00	Wastewater Treatment Plant Operator I	119,479
2.00	Wastewater Treatment Plant Operator II	131,092
1.00	Wastewater Treatment Plant Supervisor	93,281
<b>14.45</b>	<b>TOTAL SEWER UTILITY OPERATIONS</b>	<b>964,910</b>
STREET OPERATIONS		
0.17	Administrative Coordinator (PW, VCB)	9,294
0.33	City Engineer	37,556
0.20	Engineer	15,898
0.66	Engineering Technician III	46,220

**CITY OF LINCOLN CITY  
ANNUAL BUDGET 2021-2022  
CITY PERSONNEL**

Thursday, April 22, 2021

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
0.06	Finance Director	6,894
0.50	Other w/o PERS	14,560
0.33	Public Works Director	38,409
2.00	Senior Streets Maintenance Worker	111,511
2.00	Streets Maintenance Worker	92,620
1.00	Streets Supervisor	82,402
<b>7.25</b>	<b>TOTAL STREET OPERATIONS</b>	<b>455,363</b>
	VEHICLE MAINTENANCE (ISF)	
0.75	Lead Mechanic	48,675
1.00	Mechanic	58,854
<b>1.75</b>	<b>TOTAL VEHICLE MAINTENANCE (ISF)</b>	<b>107,529</b>
	WATER UTILITY OPERATION	
0.45	Accounts Receivable Billing Specialist	19,887
0.60	Accounts Receivable Permit Processor	30,322
0.17	Administrative Coordinator (PW, VCB)	9,294
0.33	City Engineer	37,567
1.00	Cross Connection Backflow Specialist	69,724
0.20	Engineer	15,898
0.66	Engineering Technician III	46,213
0.06	Finance Director	6,894
1.00	Lead Water Distribution Operator	76,343
1.00	Lead Water Treatment Plant Operator	82,425
1.00	Other w/o PERS	29,120
1.00	Plant Operator I	62,197
1.00	Plant Operator III	75,020
0.33	Public Works Director	38,397
1.50	Water Distribution Operator I	87,124
1.00	Water Distribution Operator II	63,762
1.00	Water Distribution Supervisor	87,565
1.00	Water Treatment Plant Supervisor	94,046
<b>13.30</b>	<b>TOTAL WATER UTILITY OPERATION</b>	<b>931,798</b>
<b>77.96</b>	<b>TOTAL OTHER FUNDS</b>	<b>4,597,217</b>
<b>150.55</b>	<b>TOTAL CITY</b>	<b>9,846,819</b>