2026-2027 BUDGET DOCUMENT

Lincoln County, Oregon

Budget Message

Lennon Pierce, Budget Officer

May 15, 2026

To: Members of the Budget Committee:

Pursuant to ORS 294.331, it is the responsibility of the Budget Officer to prepare the annual budget for Lincoln County and its special districts. In accordance with Oregon law, it is my pleasure to present the proposed budgets for Lincoln County and its five special districts for the fiscal year beginning July 1, 2026, and ending June 30, 2027, to the Budget Committee for the coming fiscal year.

The proposed budget for Lincoln County and its five special districts for the FY2026-27 totals $216,583,435, an increase of 4.2% from the current amended budget of $207,452,305.

Budget Process and Organization

Budget Development

The budget process was initiated in January of this year. Revenue forecasts are completed. Departments are requested to submit department narratives to outline an overview of the department including recent accomplishments and goals for the coming fiscal year. In March, current fiscal year projections are being made to establish a baseline for developing a proposed budget for the next fiscal year. Departments submit their requested budget to the Finance Department for the coming fiscal year.

This information is compiled and a review is done evaluating the fiscal impact that the requested budgets will have on County finances overall. The Budget Officer reviews the requested budgets and makes necessary adjustments to the requested budgets to bring expenses in line with projected revenues for the next fiscal year to develop a balanced proposed budget for submission to the County Budget Committee. The Budget Committee reviews, revises and is charged with approving a budget for recommendation to the Board of Commissioners for their adoption.

The Approved Budget is submitted by the Budget Officer to the Board of Commissioners for any revisions and final adoption.

The budget provides legal authorization to spend funds up to the budgeted amounts for County operations through the fiscal year. The budget can, and likely, will be modified or amended as additional information and circumstances arise. Any changes to departmental or program activities impacting the approved budget during the fiscal year require Board of Commissioners approval. Any changes in staffing or expenditures exceeding appropriated and budgeted amounts ultimately requires board approval for the changes to the department's budget.

Government Accounting

Lincoln County adheres to the Generally Accepted Accounting Principles (GAAP) as applicable to state governments, which are uniform minimum standards of and guidelines to financial accounting and reporting. This includes the use of various types of funds for budgetary and accounting purposes.

The Budget Committee is, in effect, not reviewing a "County budget" but reviewing the budgets for a variety of funds that, when taken together, make up the budget for the County. Many of the funds used by Lincoln County are statutorily required by the state. Other funds have been established for financial management purposes. Lastly, some funds are used for the convenience of the local government's efficiency. The fund structure places limitations in transferring revenues collected for one purpose to pay for services provided by other funds. In addition, the budgets for five special districts are reviewed and approved by the Budget Committee and submitted for adoption by the

Board of Commissioners. This budget document outlines the financial plans for Lincoln County for fiscal year 2026-2027 for each of its funds.

The Lincoln County Budget is comprised of many individual funds, all with a specific purpose or operational focus. The General Fund is the largest of these funds, and contains the operations of our Elected Officials, Public Safety programs and functions, and General Government and Central Services activities. The financial plan for Health & Human Services are outlined in a group of operating funds dedicated to providing health and mental health services to Lincoln County residents. This is the next largest group of programs and services in the Lincoln County budget. The Public Works fund contains the County Roads program as well as the County Engineer and Fleet departments.

Special Purpose and Capital projects funds contain resources and reserves that are restricted to a specific purpose or activity. These funds have a limited number of employees associated with them and may use external contracts or service providers.

Special District Budgets are legally separate from the County operational budget and are managed with budgetary oversight from the Board of Commissioners. The five Special Districts have separate taxing or fee assessment authority, but in all other respects, operate like any other fund or program of the county.

Economic Issues Impacting the Budget

This budget continues to focus on maintaining general services, infrastructure investment while maintaining sufficient fund balances to keep the County in solid financial shape as its highest priority. There are several issues that will have an impact on revenues and expenses during this coming fiscal year.

State and National Economic Conditions

The Oregon Economic and Revenue forecast issued by the Oregon Department of Administrative Services on February 4, 2026, stated: “The national economy largely defied the pervasive pessimism among forecasters in 2025, and now this positive momentum is manifesting upgraded projections for 2026 as well. This does not mean “off to the races” for growth, hiring and tax receipts — more likely, the economy will witness a moderate pickup in activity”

After this forecast was released, military action in Iran was initiated on February 28, 2026. This action has resulted in a substantial increase in the cost of oil which has had an immediate impact on fuel prices and will likely increase the rate of inflation as higher oil costs are reflected in prices for transportation, manufacturing and agriculture sectors for the remainder of this year. The duration of overall inflationary increases is uncertain as is the impact that inflation will have on the overall economy during this next year. Higher energy costs have a direct impact on County operations, and the County will need to absorb any inflationary pressures on material and construction costs during this next fiscal year.

Lincoln County Economic Conditions

January 2026, the Economic Development Alliance of Lincoln County (EDALC) completed an update regarding various economic trends impacting Lincoln County. The Lincoln County Board of Commissioners provided funding for the study. Findings in this study include:

- Lincoln County and other coastal counties have in the last two decades undergone significant economic transitions. Traditional resource-based industries like commercial fishing and wood products have declined in relative importance. Trade and service jobs associated with businesses serving tourism and retirees have increased. Agriculture in coastal counties has remained fairly constant because of the influence of the dairy industry in Tillamook County. There has been an increase of "other" industries in coastal counties, which replaced the relative importance of natural resource industries. The data indicates that Lincoln County's economy is more diversified and healthier than 15 years ago. The decreased reliance on extractive industries have made Lincoln County's economy less susceptible to national business cycle downturns.
- Using shares of 2021 resident net earnings in Lincoln County, the area's driving industry categories are commercial fishing 16 percent, agriculture one percent, timber three percent, and travel tourism 23 percent. The two agglomerated industries for other identified (such as paper/paperboard mills, waterborne commerce, steel fabrication) and other identifiable (such as marine science, schools, health) are 12 percent and 26 percent, respectively. The residual net earnings (catch-all category for businesses not identified and earnings from jobs not located in the County) was 19 percent.
- In the last two decades, Lincoln County transfer payments increased from 23 percent of total personal income to 31 percent. Net earnings proportions decreased from 54 percent to 45 percent. Investment income was steady at 24 percent. So taken together, investment income and transfer payments make up 55 percent of the total personal income at Lincoln County in 2023. This share is compared to 54 percent for the Coast and 42 percent for Oregon. Retiree age reliance on these income sources shows the importance of this cohort's spending on the local economy.
- One industry cluster relevant to Lincoln County is referenced as the "blue economy." This cluster is a geographic concentration of marine, maritime, and freshwater focused businesses, supported by universities and governments, that collaborate to foster innovation and sustainable economic

growth. The EDALC has taken a lead in participating in a statewide effort to establish several blue economy hubs along the Oregon Coast. The Newport area is one of the hubs. The focus on ocean related businesses is to turn away from unsustainable past strategies and launch assistance programs for the industries of the future. issued in January 2026
- Housing affordability is a problem for filling new job openings. Cost and availability of childcare and presence of broadband services for remote working and telemedicine are also concerns of potential worker talent. Skilled jobs will largely need to be filled with incoming families/workers because of limited mobility within local labor force and out migration of educated young adults. These hiring problems ultimately negatively impact business growth and economic goals.
- Looking at demographics, Lincoln County and the Coast's population continues accelerating away from young families raising children and moving toward retirement age population who have either stayed-in or relocated to the region to enjoy the environment and quality of life.
- The population is growing in Lincoln County and on the Oregon Coast. However, the increases are in older age groups. The net migration growth is coming from the national "Boomer Generation" age cohorts. As these people reach retirement age, they come to the Oregon Coast seeking a higher quality of life. Most migration is coming from California. Curry County has the highest growth of retirees, but all coastal counties are experiencing an aging of the population.
- Wealth, when defined by total personal income, has increased at Lincoln County and the Coast because both population and per capita income have increased in recent years. However, household incomes are lower than the rest of Oregon. There are more people working in lower wage brackets. In addition, there are more part-time jobs at Lincoln County and the Coast than statewide. The poverty rate at Lincoln County and the Coast is higher than in the rest of Oregon.

Federal Funding for Local Projects

There has been a significant shift in the availability of Federal funding to assist communities in addressing infrastructure needs. A number of grant programs at the federal and state level have had funds frozen or programs have been eliminated that would otherwise be available for programs and major infrastructure projects for local governments like Lincoln County. This has impacted several programs in the County ranging from Public Safety to Health and Human Services. These actions will mean more reliance on local funding, bonds, fees and rates to finance much needed infrastructure projects. On a brighter note, several project funding sources have recently released previously committed funds to local communities. This is an area that will need to be closely monitored by impacted departments to address any financial adjustments that need to be made in budgets throughout the fiscal year.

Strategic Goals and Strategies

The proposed budget reflects the changing economic and political environment in which the County operates and, more importantly, anticipates that this environment will continue for the foreseeable future. With that in mind, there were several key principles used to develop this proposed budget. These principles are:

- ***Aligns with County Financial Policies*** – The County has adopted financial policies to guide management in making sound budgetary and financial decisions. With very few exceptions, staff has adhered to these policies completely.
- ***Hiring Freeze*** – Due to certain financial uncertainties, the Board of Commissioners has imposed a hiring freeze to control expenditures to address any revenue shortfall in the General Fund. This policy will be reevaluated as part of the review of the financial condition of the General Fund entering into the 2026/2027 Fiscal Year.
- ***Approval of a Special Option Tax for Veterans Services*** - In November 2025, voters approved a 5 year County tax levy of $0.035 per $1,000.00 assessed value to support Veterans Service Office operations.

Please see the departmental narratives throughout the budget for specific departmental goals and strategies.

Summary of Financial Activity in Fiscal Year 2025-2026

With various uncertainties regarding escalating costs and concerns about meeting revenue projections, the County is currently working under a hiring freeze for departments funded out of the General Fund. Any open positions are reviewed by the Board of Commissioners before those positions can be filled. This has had an impact on keeping personnel costs below budget amounts in a number of departments.

The savings in labor costs have been offset with the need to provide additional funding for several projects due to escalating costs, including the Animal Shelter, unanticipated elevator costs for the Jail and the cost of fuel with the County's fuel station being down requiring the County to purchase gas at higher than normal bulk prices, and expenses for the Lincoln County Health Centers. Health and Human Services has been negatively impacted with the loss of funding from several state and federal sources as the Federal Government shifts its priorities for funding to state and local governments. This may require a short term interfund loan from Fund 209: Behavioral Health to address shortages in Fund 216: Lincoln County Health Centers.

Transient Room Taxes have been trending downward during this past fiscal year, but the tourist season's Transient Room Tax starting to be recognized with the commencement of Spring Break, has shown that tourism strength may still be present for next fiscal year.

Other operating funds are running within parameters.

These changes in financial conditions impact the projected Beginning Fund Balance available at the beginning of fiscal year 2026/2027.

Summary of the Proposed Budget

The County Budget for Fiscal Year 2026/2027 has a couple of structural changes from the previous year. Two new Special Purpose Funds have been established in the proposed budget. Fund 106 - Parks has been established to assure that Transient Room Tax collected by the county are appropriated to Parks and are utilized for park services. In addition, Fund 226 - Veterans Services is being established to segregate the funding from the General Fund as a result of a Local Option Tax approved by voters in November to support these services. Both of these departments are currently part of the General Fund.

Property Taxes

Property tax revenue is the single biggest source of revenue for the County. The County's permanent tax rate remains at $2.8202/ $1,000 of assessed valuation. Treasury department has estimated that property tax revenue for the County, including special districts will be $34,233,842 for Fiscal Year 26-27.

Property taxes make up a large portion of the General Fund's revenue, but the County receives only 17.82 cents of every property tax dollar collected. The rest goes to fund Education (K-12 schools, community college, education service districts), Cities, Fire Districts, Urban Renewal, and other Special Districts.

Other Revenues

Other major revenues include intergovernmental revenue – grants and payments received from federal, state, and other local governments; a 12% transient room tax; permits and fees charged for specific activities in the County; and charges for services – amounts charged for direct service provided by the County.

Expenditures

The proposed budget addresses the balancing of rising costs with the need to maintain services to the community members in Linbcoln County with relatively flat operating revenues. This is not an easy task with a reduction in federal and state funding in several departments, coupled with rapidly rising costs now impacted by current oil prices. It is difficult to project how oil prices will impact prices for other materials and services through the course of the fiscal year.

In addition, the cost of labor includes a 15% increase in health care costs and the continued high cost of the PERS Retirement System for eligible law enforcement personnel. The proposed budget includes a 3.5% cost of living adjustment for non-represented employees and adjustments as negotiated for those employees in bargain units for the 2026/2027 Fiscal Year.

Staffing levels have held mostly steady in the proposed budget due to the temporary hiring freeze implemented last Fiscal Year. The Board of Commissioners intends to maintain a hiring freeze for departments funded by the General Fund with a hiring freeze being considered within HHS funds involved with the Deficit presented by Fund 216: Lincoln County Health Centers while a feasibility study is being performed. Departments affected by the imposed hiring freeze can request an exemption for hiring specific critical roles, with the process ultimately seeking approval from the Board of Commissioners. Positions that are considered for exception are beholden to the conditions that the sustained vacancy will result in a loss of revenue or mandatory work will not be completed due to not having specific and relevant skill sets required by the Department.

Capital Outlay

The proposed budget includes several major projects which include the construction of the County Commons project, updating of Jail security software, replacement of the Jail roof, replacement of the jail elevator, and sustained bridge work projects in Public Works.

The County has been reserving Transient Room Taxes approved by the voters to complete the County Commons project. The balance of construction costs will be financed with a full faith and credit Obligation Bond. Due to current market conditions, this bond will likely be sold during the fiscal year. At that time a supplemental budget will be proposed to the Board of Commissioner to adjust the budget for the County Commons project and recognize the receipt of funds from this obligation. The debt will be paid back using future Transient Room Tax Revenue.

Conclusion

The biggest challenge facing the County and other local governments in the coming years is the rate that costs and expenses are increasing which tends to lag behind recognized revenue growth. It is important that Lincoln County takes necessary steps to continue being a financially agile and sound organization. The County relies on diverse revenue sources and has generally maintained healthy fund balances in most of the operating funds. During these economically and politically challenging times the attention of the Board of Commissioners and the administrative team needs to strengthen their focus on creating a longer-term financial plan to avoid having to take such drastic corrective steps during the course of the fiscal year, such as addressing Fund shortfalls, implementing hiring freezes for budgeted positions to keep the County on solid financial footing etc...

Developing a longer-term financial plan has been complicated by a number of factors. The County has been operating without a County Administrator for over a year. This is a critical position that provides the communication to the Board and to the departments on staffing and spending levels. This guidance is an important tool for Finance and the departments for developing the annual budget. The County has also faced further complications with the passing of Commissioner Hall earlier this year with that vacancy on the Board remaining unfilled. Lincoln County is still catching up with audits that were not historically completed on a timely basis.. This was complicated, in part, to the difficulty in filling the position of Finance Director for the County during prior fiscal years. Finance and departmental staff are currently assisting the auditors to complete the audit for the 2024-2025 fiscal year. This will catch the County up with the annual audits. Timely annual audits are to be completed by the end of the calendar year, which from a workflow standpoint, allows Finance and other staff focus on the budget after the first of the year. The annual Audit for Fiscal Year 25-26 is scheduled and anticipated to be completed on time, essentially catching the county up from prior years delays. Finally, the Finance department has been operating with two vacancies through most of the fiscal year which has created timing issues in completing the budget and other tasks.

The proposed budget should be considered a working document. After it is reviewed by staff and the Budget Committee, there could be further adjustments that the Budget Committee may be asked to consider prior to bringing the final budget to the Board of Commissioners for adoption.

It is my opinion that the proposed budget presents a spending plan that reflects the priorities and policies of the County.

Budget Submission

Pursuant to ORS 294.331, I have prepared and hereby submit to the Lincoln County Budget Committee a proposed budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027, for your review, modification, and approval.

Respectfully submitted,

Lennon Pierce, Finance Director
Budget Officer for Lincoln County

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Organizational Structure

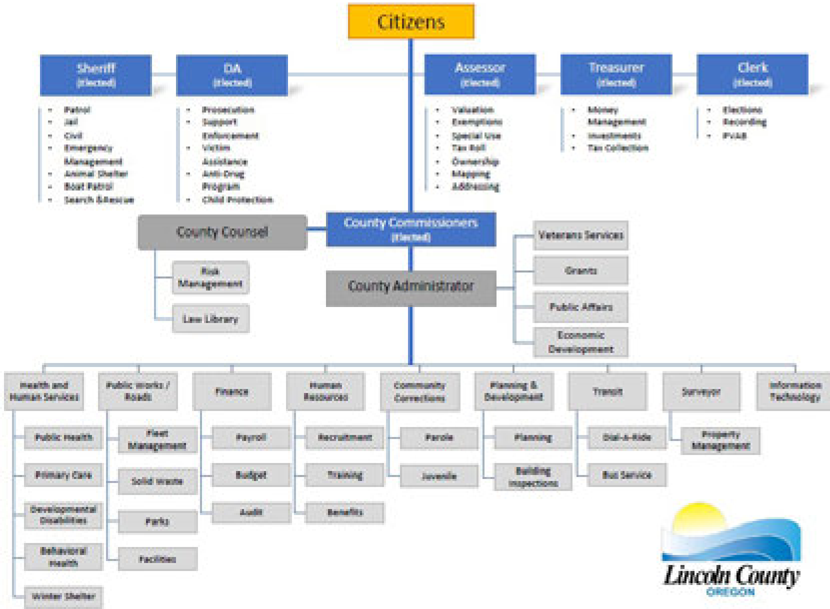
Lincoln County Leadership

Lincoln County is governed by a three-member Board of Commissioners, whose full-time salaried members are elected on a countywide basis to staggered four-year terms of office. The Board of Commissioners has the responsibility to oversee all activities related to the operations of the County. The Board annually elects a Chair at the beginning of each calendar year.

The Assessor, Clerk, District Attorney, Sheriff and Treasurer are elected by the voters of Lincoln County every four years to head their perspective departments.

A County Commission appoints an Administrator to manage the day-to-day operations of the County. The Administrator provides support to the County Commission, elected officials and supervises various departments of the County. The County Commission also appoints the County Counsel to guide legal advice, representation and administrative support to the Commission, elected officials and departments of the County.

County Organizational Chart



Elected Officials

Assessor	Joe Davidson
Clerk	Amy Southwell
District Attorney	Jenna Wallace
Sheriff	Adam Shanks
Treasurer	Jayne Welch

Appointed Directors

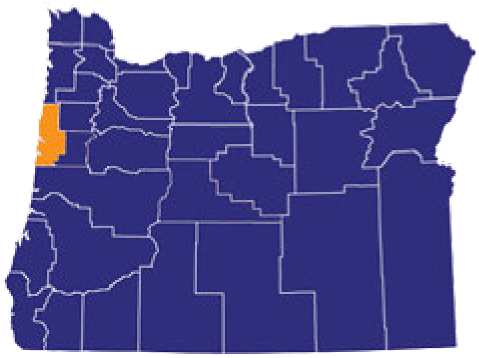
County Administrator	Vacant
Community Justice Director	Tony Campa
Finance Director	Lennon Pierce
Health & Human Services Director	Vacant
Human Resources Director	David Collier
Information Technology Director	Todd Richmond
Legal Counsel	Kristin Yuille
Planning & Development Director	Onno Husing
Public Works Director	Mikel Diwan
Surveyor	Eli Adam
Transit Director	Cynda Bruce

ABOUT LINCOLN COUNTY

LINCOLN COUNTY, OREGON

Mission Statement

The mission of Lincoln County is to provide essential public services, both legally required and locally desired, in an efficient, effective, and respectful manner.



Lincoln County Overview

History and General Information

Lincoln County was created by the Oregon Legislative Assembly on February 20, 1893, from the western portion of Benton and Polk counties. Lincoln County is one of 36 counties in the state of Oregon and is named for Abraham Lincoln.

With a coastline that varies from the rocky cliffs near stunning Cape Perpetua on Lincoln County's southern border to the 7 miles of sandy beaches at Lincoln City leading to the northern border at the Salmon River - plus hundreds of miles of navigable rivers, waterfalls, old-growth Douglas fir giants in eternally vernal rainforests, world class dining and thriving art and culture scene - Lincoln County is one of the most popular destinations on the Oregon coast.

Education, healthcare, and social services are the largest employment sector in Lincoln County employing 20.6% of the workforce. Arts, entertainment, food services and accommodations follow closely behind employing 19.4% of the workforce with retail trade being the third largest employers in Lincoln County with 14%. The last two sectors relate to the significant tourism industry hosted by Lincoln County. The three top employers based on wages paid are the Federal Government, State Government and Manufacturing sectors. Lincoln County hosts a vibrant commercial fishing fleet that contributes hundreds of millions of dollars to the region's economy largely based in Newport at the

Port of Newport in Yaquina Bay. Lincoln County is also home to a significant marine science community.

Lincoln County is also home to some of Oregon's most visited coastal towns, including Depoe Bay, Lincoln City, Newport and Waldport. Besides tourism, the county's economy also relies on trade, paper manufacturing, construction and health services. Although timber and fishing have been replaced by tourism as the county's largest industry, fisheries still contribute hundreds of millions of dollars to the region's economy. The local commercial fleet is primarily based at the Port of Newport's marinas in Yaquina Bay.

Lincoln County at a Glance:

Land Area: 992 square miles
Real Market Value: $21,920,802,994*
*(includes the value of non-taxed properties)
Population: 50,632
Median Age: 52.5
Median Household Income: $61,314
Households with labor Earnings: 63.2%
Households with Social Security: 49.5%
County Unemployment Rate in 2025: 6.0%
Principal Industries: Tourism, government, service/retail, forest products and fishing
Average Temp.: January 44.4° July 57.6°
Assessed Value: $10,369,593,800
Annual Precipitation: 71.93"

Incorporated Cities

Depoe Bay | Lincoln City | Newport | Siletz | Toledo | Waldport | Yachats

Points of Interest

Agate Beach, Alsea Bay Interpretive Center, Beverly Beach State Park, Boiler Bay, Cape Perpetua Visitor Center, Cascade Head, Connie Hansen Garden Conservancy, Devil's Lake, Lincoln County Historical Museum, Newport Performing and Visual Arts Centers, OSU Hatfield Marine Science Center and Interpretive Center, Oregon Coast Aquarium, Otter Crest Viewpoint, Seal Rock Park, South Beach State Park, Yaquina Arts Center, Yaquina Bay State Park and Lighthouse, Yaquina Head Outstanding Natural Area

Oregon Local Budgeting

Budget Process and Budget Calendar

The County's annual budget process is guided by the State of Oregon's Local Budget Law. The budgeting process has four parts. The budget is: 1) proposed by the Budget Officer, 2) approved by the Budget Committee, 3) adopted by the Board of Commissioners, and 4) executed by the County Administrator, along with the Board of Commissioners and County Departments. As part of adopting the budget, the governing body makes the necessary appropriations and certifies to the county assessor the tax to be imposed. Oregon Local Budget Law requires the following:

- An annual budget be adopted prior to the beginning of the fiscal year, July 1, to which it applies
- There must be notification of public meetings when the budget is discussed
- A summary of the budget must be published in a local newspaper prior to adoption
- There are opportunities for public input
- After the Board of County Commissioner's adopts the budget, amendments are made through the budget adjustment process

Budget Officer

ORS 294.331 provides that the governing body of each municipal corporation shall, designate one person to serve as budget officer. The budget officer shall prepare or supervise the preparation of the budget document. The budget officer shall act under the direction of the executive officer of the municipal corporation, or where no executive officer exists, under the direction of the governing body.

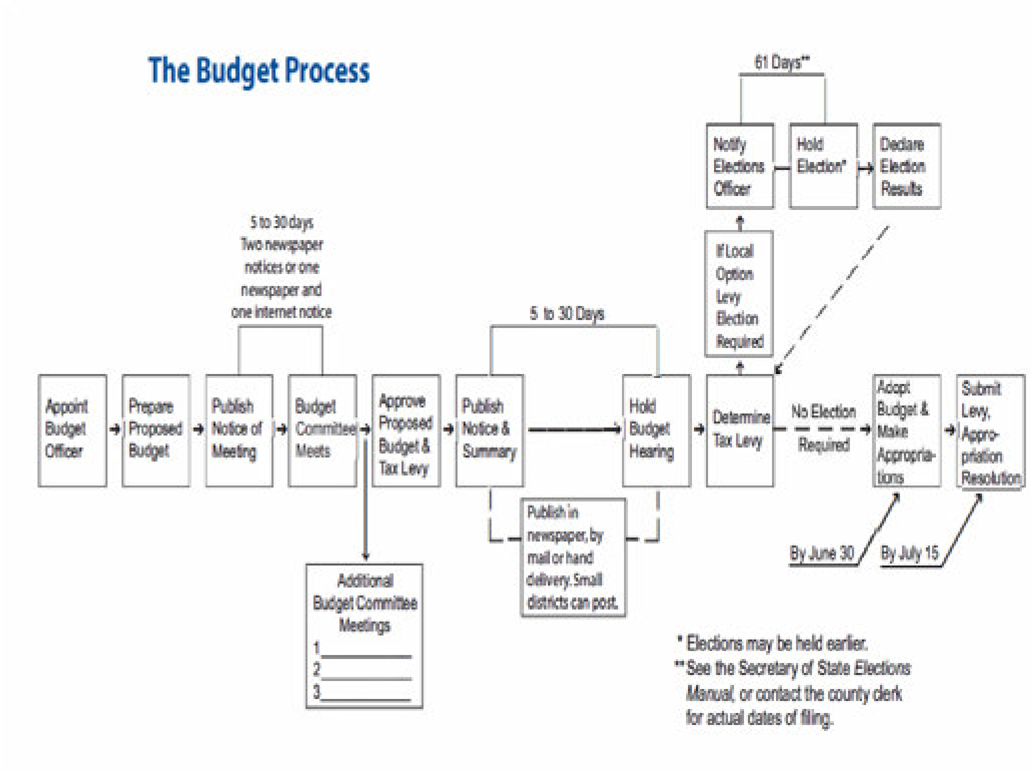
This effort includes developing a budget calendar, projecting available revenue for the new fiscal year, requesting information from County departments including proposed departmental budgets, compiling all information and presenting a proposed budget proposal to the Budget Committee for their review. Developing the proposed budget is a cooperative effort among all County departments, the Board of Commissioners, and the County's management team.

The designated Budget Officer is Finance Director Lennon Pierce.

Budget Committee

ORS 294.414 provides that the County Commission shall establish a Budget Committee consisting of the members of the County Commission and an equal number of citizen members. Citizens serving must be qualified electors within Lincoln County. Budget Committee members are appointed by the Board of Commissioners to staggered three-year terms. The Budget Committee reviews the proposed budget in open public meetings, receives input from the public, approves a final budget document for possible adoption by the Board of Commissioners, and sets the ad valorem property tax rate to be levied. Citizen Budget Committee Members who join the County Commissioners to form the Budget Committee are:

	Term Ends
Christen Don	12/31/2026
Tom Fullmer	12/31/2027
Vacancy	12/31/2028



LINKS

- Oregon Department of Revenue

FY 2026-27 BUDGET PREPARATION CALENDAR

LINCOLN COUNTY, LINCOLN COUNTY EXTENSION SERVICE DISTRICT, LINCOLN COUNTY SOLID WASTE SERVICE DISTRICT, LINCOLN COUNTY TRANSPORTATION SERVICE DISTRICT, LINCOLN COUNTY ANIMAL SERVICES DISTRICT, & SILETZ LAW ENFORCEMENT DISTRICT

January 2026		Department
1) 29th	M-Team Discussion of Budget Calendar Preferences	Finance
February 2026		
2) 13th	Revenue Forecast Complete – Finance and Treasury, General Fund tentative revenues, key expenditures, etc.	
3) 13th	FY27 OpenGov Budget Instructions Issued for Narratives and Projections & Open Gov open for narrative input/completion	All Departments
4) 27th	FY27 Online Budget Book Narrative Updates Submitted	All Departments
March 2026		
5) 6th	Budget Committee Membership Confirmed	Administration
6) 13th	FY27 OpenGov Budget Instructions Issued for FY 2026-27 Proposed Budget & OpenGov opens for Proposed budget input/completion All Departments	All Departments
7) 18th	FY26 Current Year Projections Due in OpenGov	
8) 20th	*Positions frozen for budget purposes*	All Departments
9) TBD	Compensation Committee meets & prepares recommendations	
April 2026		
10) 3rd	FY27 Support Service Fee Estimate Distributed	Finance
11) 8th	FY27 Department Request Budgets for 26-27 Proposed Budgets Due	All Departments
May 2026		
12) 7th	**Notice of Budget Committee Meetings published and posted on website**	
13) 15th	Proposed Budget distributed to Budget Committee	

Finance Department Budget Preparation Calendar
Revised 03/25/2026

14) 26^{th}, 28^{th}, 29^{th} **Budget Committee Meeting, 6:00 pm, Electronic/BOC Chambers***

15) 27^{th} **Siletz Budget Committee Meeting, 6:00 pm, Electronic/Siletz City Hall***

June 2026

16) 4^{th} **Budget Committee Meeting, 6:00 pm, Electronic/BOC Chambers***

17) 11^{th} Form OR-LB-1 Notices of Budget Hearings published Finance

18) 17^{th} **Public Hearing and Adoption of FY2026-27 Budget for the County & all Special Districts governed by the County Board of Commissioners: BOC regular meeting, 10:00 am Electronic/BOC Chambers**

July 2026

19) 10^{th} * Form OR-LB-50 filed with Assessor Finance

*Dates subject to change

Budget Policies and Procedures

Operating Budget

1. Developing the budget

In January, prior to the beginning of the next fiscal year, a budget calendar for adopting an annual budget is developed and the budget committee is appointed. Developing the annual budget is a cooperative effort among all County departments, the Board of Commissioners, and the County's management team.

2. Budgeting for Reserves and Contingencies

In order to maintain a prudent level of financial resources to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortfalls or unforeseeable one-time expenditures, the County will establish and maintain certain reserves. The County will strive to maintain a reserve in each operating fund, other than the General Fund, of 8.3 % (1/12th) of that fund's operating budget.

The County will establish operational reserves within the General Fund and strive to maintain a fund balance of at least 17% (approximately 2 months of operating expenditures) of the General Fund operating budget.

At this time, several funds rely heavily on property taxes, which are not received until the month of November each year and, therefore, should have reserves at or near the level of the General Fund; namely, the Transportation Service District (Fund 204), the Animal Services District (Fund 212), Siletz Area Enhance Law Enforcement District (Fund 230), and the Extension Service District (Fund 859).

The following funds, due to their specific purposes, require reserve levels above 8.3%:
-Vehicle Replacement (Fund 103)
-Public Works (Fund 201)
-Public Health (Fund 208)
-Mental Health (Fund 209)
-Self Insurance (Fund 215)
-Community Health Centers (Fund 216)
-Agate Beach Disposal Site Closure (Fund 603)
-County Commons Facilities (607)

3. Budget Amendment Policies and Procedures

It is common in the course of a budget cycle that the budget needs to be adjusted to accommodate financial changes. If unexpected revenue is received, it must be added to the budget (appropriated) in order to spend it. All budget changes require adoption of a resolution by the Board of Commissioners.

Depending on the size of the increase to the budget, a public hearing may need to be held in accordance with Oregon Budget Law. A loss of revenue could trigger a budget adjustment, although under-spending an existing budget does not normally require any appropriation changes. Budgets are adopted by appropriation amounts to specific categories or programs. These appropriations may need to be shifted from one category or program to another during the course of the year. Oregon Budget Law stipulates that no appropriation may be overspent. Appropriations can be transferred within a fund without increasing the overall budget.

4. Budget Monitoring

Each County department has the responsibility for monitoring its departmental budget. It is strongly recommended that each department director or elected official (or their designee) review the County's General Ledger at least monthly to keep track of their respective department(s) revenue and expenditures and compare it to their adopted budget. At least one administrative employee in each County department has access to County General Ledger information with reporting capabilities to facilitate monitoring activity. Finance Department staff is always available to assist departmental staff in obtaining and interpreting general ledger data.

The Finance Department reviews financial data in comparison with adopted budgetary data on a regular basis. At least one mid-year budget adjustment is scheduled each year. Departments that require appropriation adjustments should make the Finance department aware of the need. If necessary, multiple budget adjustments and/or supplemental budgets can be done anytime during the fiscal year.

Prior to the end of the fiscal year, a final review of appropriations is done to be sure that there will be no over-expenditures. A final budget adjustment resolution is normally adopted by the Board of Commissioners at one of their final meetings for the fiscal year.

Basis of Budgeting and Accounting

Lincoln County adheres to the Generally Accepted Accounting Principles (GAAP) as applicable to state governments, which are uniform minimum standards of and guidelines to financial accounting and reporting. Lincoln County does not distinguish between Basis of Budgeting and Basis of Accounting. County records are maintained either on a modified or full accrual basis based on the type of fund. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measureable and available). Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred. Full accrual recognizes revenues when earned. The Basis of Accounting whether full or modified accrual is used during the budget process, depending on the fund.

The County's budgetary and accounting records are organized and operated on a fund basis. A "fund" is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Funds are categorized by type to indicate both the sources of the fund's financial resources and the nature of activities financed. There are three broad categories of funds used in governmental accounting: governmental, proprietary, and fiduciary funds.

All governmental funds (including the General, special revenue and capital projects funds) use modified accrual as both the basis of budgeting and for accounting/financial reporting. Collections and remittance of taxes for the other taxing agencies are accounted for in the Agency funds on the Treasurer's set of books.

GASB Statement 34 requires that accounting and financial reporting include statements reported from a "government-wide" perspective using a full accrual basis. Expenditures are generally recognized when the associated liability is incurred, except for compensated absences and medical pay and pre-paid expenses, which are recognized in the applicable period.

The basis for accounting for proprietary funds distinguishes operating revenues and expenses from nonoperating items. For capital assets and capital purchases, funds are budgeted from a perspective of the actual cash outlay required (cash basis). From the accounting/financial reporting side, these are recorded as capital assets on the balance sheet and depreciated (expensed) over the nominal useful life of the asset, which is expensed. Since depreciation is not budgeted, the budgeting controls are removed for this account only to allow the transactions to occur.

Financial Summary

FINANCIAL SUMMARY

The Lincoln County budget is the financial plan and operating guideline for the fiscal year. The 2026 Fiscal Year runs from July 1, 2025 to June 30, 2026. This plan can, and likely will be changed or amended as additional information and circumstances arise. Budgets are never intended to be fixed or unalterable; they are intended to be the gauge for County operations throughout the year.

PROPERTY TAXES

Property taxes make up a large portion of the General Fund's revenue, but the County receives only 17.82 cents of every property tax dollar collected. The rest goes to fund Education (K-12 schools, community college, education service districts), Cities, Fire Districts, Urban Renewal, and other Special Districts.

REVENUE

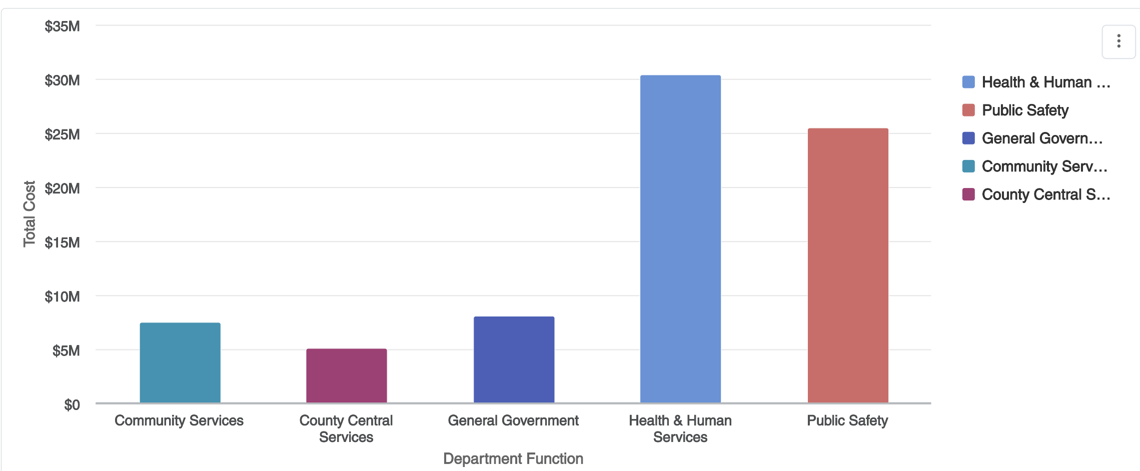
Federal, State, & Local funds are grants and program award moneys provided by governments to Lincoln County to operate specific programs or activities. Property Taxes are the County portion of property owner's taxes. Charges, Fees, Licenses, Permits, Fines are payments for services the county provides (building permits, marriage licenses, campground fees). Other Taxes & Land sales are primarily Transient Room Taxes and proceeds from property foreclosures.

All Funds Summary

All County Funds -Excluding Special Districts

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 - 25 Budget	2025 - 26 Budget 2025-2026	2026 - 27 Budget
Revenues						
Beginning Fund Balance	$46,960,992	$65,508,025	$63,936,289	$68,595,093	$77,743,613	$76,147,630
Revenue	$68,981,296	$89,279,964	$87,317,441	$88,410,144	$105,835,212	$108,524,448
Interfund Revenue	$1,146,968	$1,477,442	$1,553,832	$1,320,000	$1,275,000	$1,075,000
Transfers In	$2,641,834	$2,092,498	$9,038,309	$3,853,499	$3,482,029	$5,694,986
REVENUES TOTAL	**$119,731,090**	**$158,357,929**	**$161,845,870**	**$162,178,736**	**$188,335,854**	**$191,442,064**
Expenses						
Personnel Services	$16,454,219	$25,050,429	$45,670,241	$61,084,636	$66,455,449	$75,815,885
Materials & Services	$12,699,973	$16,679,911	$23,565,043	$31,969,801	$32,446,082	$36,948,675
Capital Expenditures	$1,290,009	$3,907,738	$4,527,123	$20,990,018	$34,319,835	$26,385,247
Interfund Charges	$3,672,220	$4,144,117	$5,521,523	$6,739,452	$7,158,955	$7,653,566
Transfers Out	$2,282,470	$1,709,355	$822,293	$2,881,833	$2,550,452	$1,943,582
Special Payments	$0	$0	$808,708	$934,000	$880,000	$880,000
Debt Service	$3,082	$11,111	$2,250,886	$587,300	$585,300	$629,400
Contingency	$0	$0	$0	$31,337,645	$36,995,703	$41,642,707
Unappropriated	$0	$0	$0	$600,000	$600,000	$600,000
EXPENSES TOTAL	**$36,401,972**	**$51,502,661**	**$83,165,816**	**$157,124,685**	**$181,991,776**	**$192,499,062**
REVENUES LESS EXPENSES	**$83,329,118**	**$106,855,268**	**$78,680,054**	**$5,054,051**	**$6,344,078**	**-$1,056,998**

Position Cost by County Function



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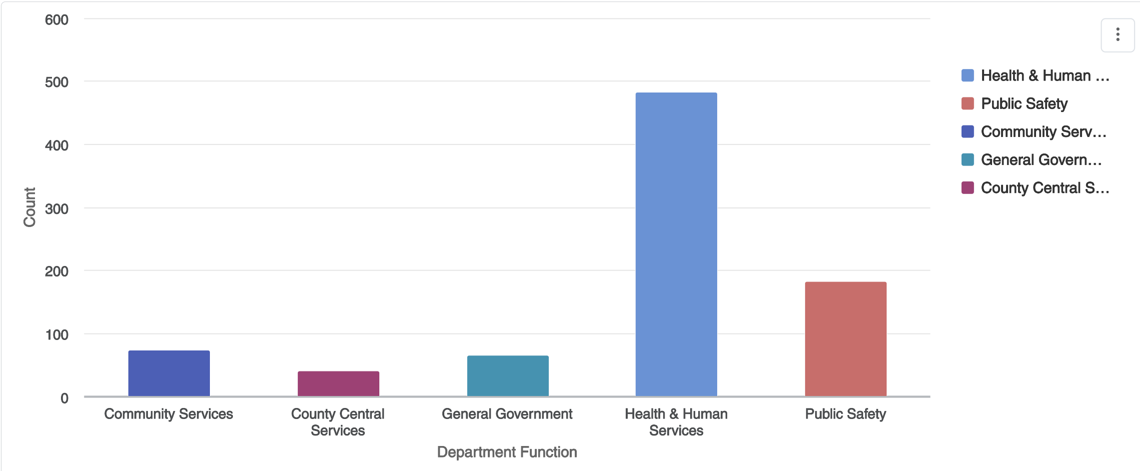
Position Count by County Function



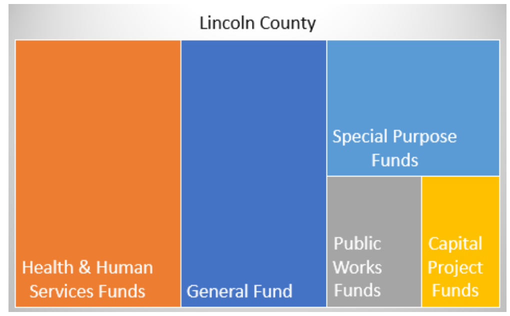
Data Updated: May 14, 2026, 11:34 PM

Fiscal Overview

Operating Budget

Operating Funds are the funds utilized to accomplish the daily business of the County. The largest of these is the General Fund, but other significant funds are the Public Health Fund, Mental Health Fund, Roads Fund, and the Community Justice Fund. These funds account for the personnel and related materials and services costs of performing the activities of the County's core responsibilities. These funds do not include the financial activities of Special Purpose Funds or Special Districts.

County Budget

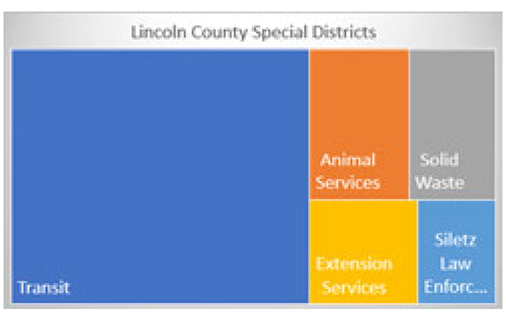


The Lincoln County Budget is comprised of many individual funds, all with a specific purpose or operational focus. As shown on the right, the General Fund is the largest of these funds, and contains the operations of our Elected Officials, Public Safety programs and functions, and general government and central services activities.

The Health & Human Services funds are a group of funds dedicated to providing health and mental health services to Lincoln County residents. This is the next largest group of programs and services in the Lincoln County budget.

The Public Works fund contains our County Roads program as well as the County Engineer and Fleet departments.

Special Purpose and Capital projects funds are funds that contain resources and reserves that are restricted to a specific purpose or activity. These funds generally do not have significant employees associated with them and are largely operated using external contracts or service providers. These funds may also supplement the operations of our primary operating funds such as the General Fund, Health & Human Services funds, or Public Works fund.



SPECIAL DISTRICTS

Special District Budgets are legally separate from the County budget, and are managed with oversight from the County Board of Commissioners. These Districts have separate taxing or fee assessment authority, but in all other respects, operate like any other fund or program of the county.

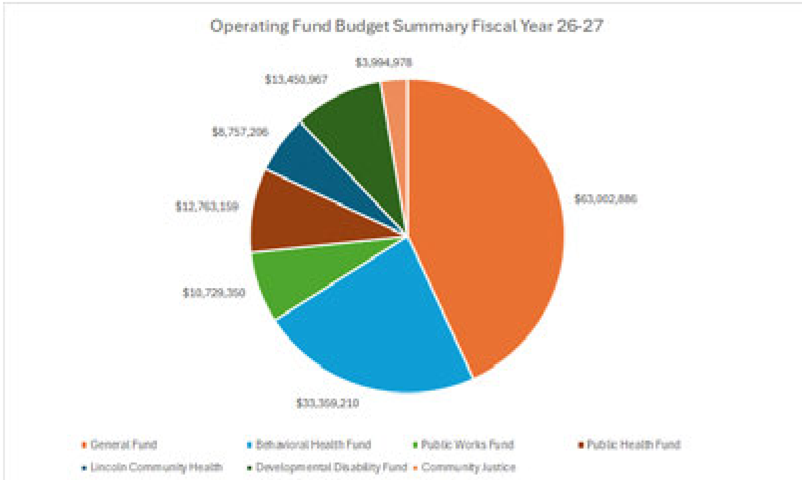
OPERATING FUNDS SUMMARY

Operating Funds Expenditures by Fund

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 - 25 Budget	2025 - 26 Budget 2025-2026	2026 - 27 Budget
General Fund	$18,467,234	$23,395,597	$40,181,644	$54,770,061	$57,413,575	$63,002,886
Behavioral Health Fund	$3,359,119	$5,837,068	$10,569,936	$24,425,672	$31,315,783	$33,359,210
Public Works Fund	$4,866,374	$6,329,216	$8,065,884	$9,949,465	$10,750,575	$10,729,350
Public Health Fund	$3,511,555	$3,699,866	$6,712,012	$10,542,701	$12,534,514	$12,763,159
Lincoln Community Health	$2,228,932	$3,232,826	$5,562,026	$8,089,601	$7,771,875	$8,757,206
Developmental Disability Fund	$0	$1,275,682	$3,228,924	$3,168,716	$13,438,071	$13,450,967
Community Justice	$1,175,007	$1,519,353	$2,222,787	$5,721,476	$5,660,355	$3,994,978

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 - 25 Budget	2025 - 26 Budget 2025-2026	2026 - 27 Budget
TOTAL	$33,608,222	$45,289,607	$76,543,212	$116,667,692	$138,884,748	$146,057,756

Operating Expenses by Fund



General Fund

Public Health Fund

Behavioral Health Fund

Public Works Fund

Community Justice Fund

Lincoln Community Health Fund

Developmental Disability Fund

General Government

OVERVIEW

The General Government grouping of Departments includes many of the County's everyday activities including tax assessment and collection, building and planning activities, elections and clerk records as well as the County Board of Commissioners. These activities represent much of the core responsibilities of a County. This function also includes General Revenues, Reserves, and Transfers for the General Fund 101.

MAJOR ACTIVITIES

- **000-General Revenue, Reserves and Transfers**
- **001-Board of Commissioners**
- **002-Property Value Appeals Board**
- **003-Planning and Development**
- **005-GIS**
- **008-Building Department**
- **020-Assessor**
- **031-Elections**
- **032-Clerk - Elections & Records**
- **050-Tax Collection**
- **060-Surveyor**
- **070-Treasurer**

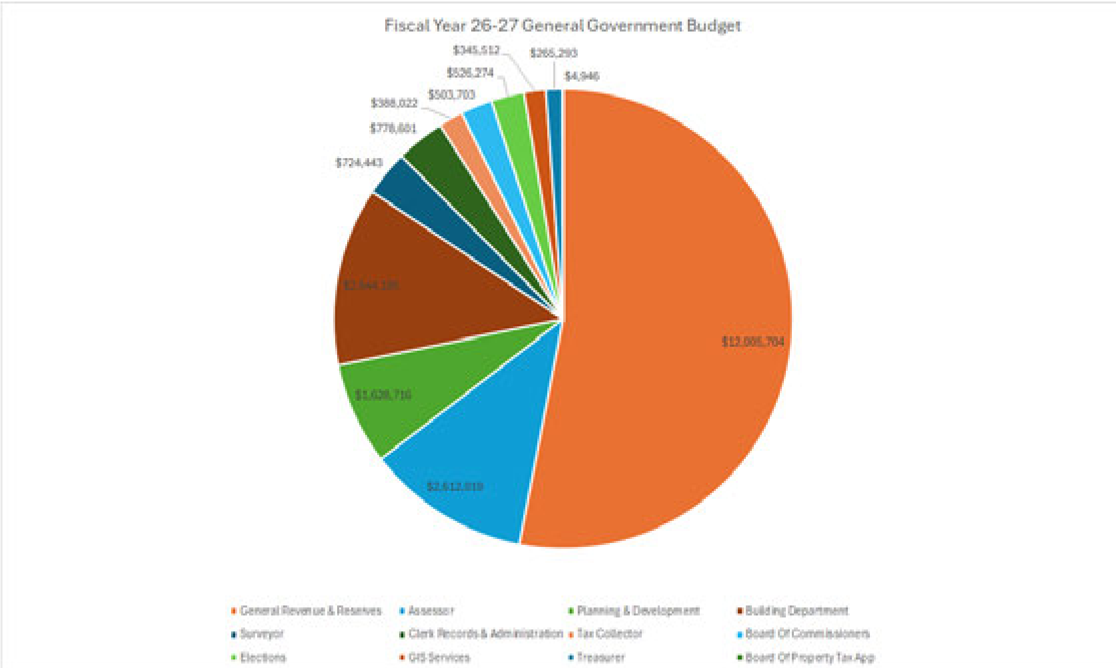
Other Funds:

- **Vehicle Replacement Fund 103**
- **County Clerk Records Fund 207**
- **Self-Insurance Fund 215**
- **Corner Preservation Fund 217**

FUNDING SOURCES

- **Revenue**
  - **Property Tax Collections**
  - **Transient Room Tax Collection**
  - **Funds received from the Federal & State Government**
  - **Fees for Services**
  - **Licenses & Permits**
- **Cost reimbursements from other Funds**
- **Transfers from other Funds**
- **Beginning Balances and Reserves**

General Government by Department



EXPENDITURE SUMMARY

General Government by Department

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 - 25 Budget	2025 - 26 Budget 2025-2026	2026 - 27 Budget
General Revenue & Reserves	$0	$0	$1,573,296	$11,481,316	$10,534,987	$12,005,704
Assessor	$717,129	$1,260,966	$2,088,405	$2,319,102	$2,331,271	$2,612,019
Planning & Development	$682,772	$1,092,656	$1,835,126	$2,603,554	$1,318,036	$1,628,716
Building Department	$0	$0	$0	$0	$1,809,000	$2,844,195
Surveyor	$166,204	$310,501	$560,177	$618,683	$673,059	$724,443
Clerk Records & Administration	$159,843	$276,496	$494,513	$575,635	$619,784	$778,601
Tax Collector	$201,583	$276,068	$422,523	$480,821	$503,889	$388,022
Board Of Commissioners	$125,712	$248,152	$407,568	$486,022	$477,918	$503,703
Elections	$195,392	$245,661	$288,230	$339,564	$392,880	$526,274
GIS Services	$99,970	$164,620	$280,404	$289,223	$312,282	$345,512
Treasurer	$89,045	$144,052	$256,321	$272,248	$280,118	$265,293
Board Of Property Tax App	$2,352	$1,854	$1,228	$4,846	$4,896	$4,946
TOTAL	**$2,440,003**	**$4,021,024**	**$8,207,790**	**$19,471,014**	**$19,258,120**	**$22,627,428**

LINKS TO DEPARTMENT PAGES

- Board of Commissioners
- Treasurer
- Tax Collection
- Clerk - Records
- Clerk - Elections
- Property Value Appeals Board
- Assessor
- Surveyor
- GIS Services
- Planning & Development
- General Revenue, Reserves, & Transfers
- Building Department

General Revenue, Reserves, & Transfers 101-000

BUDGET ORG

Fund: 101 General Fund
Dept: 000 General Revenue & Reserves
Category: General Government

KEY STAFF

Jayne Welch, County Treasurer
Joe Davidson, County Assessor
Lennon Pierce, Finance Director

OVERVIEW

The General Fund is the primary operating fund of the County. This fund contains mostly unrestricted funds that can be used for any Governmental activity or purpose, as well as some restricted funds that are reserved for specific purposes. Traditional government services such as public safety, elections, records, tax assessment and collection and related support services such as administration, legal, finance, information technology and human resources are operated out of this fund. In addition, Public Safety services such as Sheriff Patrol & Jail services, District Attorney, and Juvenile services operate from this fund.

SERVICES PROVIDED

Departments organized within the General Fund include:

- General Government
- 001-Board of Commissioners
- 002-Property Value Appeals Board
- 003-Planning and Development
- 005-GIS
- 008-Building Department
- 020-Assessor
- 031-Elections
- 032-Clerk - Elections & Records
- 050-Tax Collection
- 060-Surveyor
- 070-Treasurer
- County Central Services
- 007-Administration
- 010-County Counsel
- 013- Finance and Accounting
- 912-Facilities Maintenance
- 913- Information Technology
- 950-Human Resources

- Public Safety
- 130-District Attorney
- 135-Child Support Services
- 150-Victims' Assistance Program
- 155-VOCA Grant
- 204-Sheifff's Office Administration
- 206-Sheriff's Support Services
- 210-Patrol and Investigations
- 211-Marine Patrol
- 285-Solid Waste / Forest Contract
- 290-Emergency Services
- 610-County Jail
- 611-Jail Services
- 124-Work Crew
- 640-Youth TIDES
- Community Services
- 193-County Awarded Grants and Service Contracts

REVENUE & EXPENDITURE SUMMARY

General Revenue & Reserves Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$8,559,058	$8,848,089	$11,387,742	$12,675,638	$14,196,750	$13,298,772	-6%
Charges For Services	–	$9,676	$2,499	–	$0	$0	–
Intergovernmental	–	–	–	–	–	–	–
Intergovernmental - Federal	$2,462	$2,752	$2,571	$3,268	$2,500	$2,865	15%
Intergovernmental - Local	$108,830	$111,550	$0	$117,198	$110,000	$120,000	9%
Intergovernmental - Other	–	$127,344	$119,265	$110,997	$175,000	$1,084	-99%
Intergovernmental - State	$935,266	$1,149,104	$1,604,866	$1,307,715	$1,105,000	$1,313,157	19%
Miscellaneous	$602,303	$884,697	$884,669	$1,384,882	$1,198,050	$1,126,837	-6%
Other Taxes & Land Sales	$4,399,725	$2,495,474	$3,068,735	$3,409,780	$3,258,000	$3,632,085	11%
Property Taxes	$22,916,339	$25,857,361	$25,446,589	$27,363,668	$27,075,919	$34,988,951	29%
Trust & Agency Receipts	–	–	–	$134,669	–	–	–
Internal Cost Reimbursement	$1,074,716	$1,352,359	$1,426,396	$1,420,915	$1,200,000	$1,000,000	-17%
Interfund Transfers In	$123,000	$1,403,855	$54,132	$50,000	$50,000	$50,000	0%
REVENUES TOTAL	**$38,721,699**	**$42,242,262**	**$43,997,464**	**$47,978,729**	**$48,371,219**	**$55,533,751**	**15%**
Expenses							
Other Contract Services	–	–	–	$131,635	$140,300	$150,000	7%
Training & Professional Development	–	–	–	–	$0	$0	–
Transfers Out	–	–	$406,320	$699,836	$889,630	$2,660,000	199%
Special Payments	–	–	$600,000	$600,000	$600,000	$600,000	0%
Debt Service	–	–	$566,976	$565,912	$582,000	$626,000	8%
Contingency	–	–	–	–	$8,769,704	$8,769,704	0%
Unappropriated	–	–	–	–	$600,000	$600,000	0%
EXPENSES TOTAL	**–**	**–**	**$1,573,296**	**$1,997,382**	**$11,581,634**	**$13,405,704**	**16%**
Revenues less Expenses	$38,721,699	$42,242,262	$42,424,168	$45,981,347	$36,789,585	$42,128,047	–

REVENUE

- Revenue

- **Property Tax Collections**
- **Transient Room Tax Collection**
- **Funds received from the Federal & State Government**
- **Fees for Services**
- **Licenses & Permits**
- **Cost reimbursements from other Funds**
- **Transfers from other Funds**
- **Beginning Balances and Reserves**

Board of Commissioners 101-001

BUDGET ORG

Fund: 101 General Fund
Dept: 001 Board of Commissioners
Category: General Government

KEY STAFF

Casey Miller, Commissioner
Walter Chuck, Commissioner
Vacant, Commissioner
Supported by County Administration and County Counsel Offices

OVERVIEW

The Board of Commissioners are elected at large by voters of Lincoln County to staggered four-year terms to legislate and administer County government within the limits of authority granted by local, state, and Federal laws. The authority grants legislative and administrative power to the full-time, paid, three-person board. Individually, board members seek to address the needs of constituents and carry out special assignments that the full board may direct.

SERVICES PROVIDED

Location:225 West Olive Street, Suite 110, Newport, Oregon
Phone: (541) 265-4100
Hours of Operation: 8:00 am – 5:00 pm Monday - Friday Closed for lunch Noon-1:00 pm
Email: BOC@co.lincoln.or.us

Current Services:
Board of Commissioners act as the legislative, executive, and quasi-judicial authority for the county, overseeing the budget, passing ordinances, managing land use, and providing oversite to county departments. The mission of Lincoln County is to provide essential public services, both legally required and locally desired in an efficient, effective and respectful manner.

GOALS & OBJECTIVES

Goals and objectives for the 2026/2027 Fiscal Year include:

- Proceeding with reconstruction of the County Commons
- Overseeing finances to assure sustainability of important County programs

REVENUE & EXPENDITURE SUMMARY

Board of Commissioners Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
–	–	–	–	–	–	–	–
REVENUES TOTAL	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Expenses							
Elected Officials	$269,371	$286,033	$256,547	$296,852	$307,115	$313,711	2%
Non-Represented	–	–	–	–	$0	$0	–
Represented	–	–	–	–	$0	$0	–
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Retirement	$38,180	$39,306	$39,914	$40,632	$41,883	$42,608	2%
Insurance	$59,815	$62,510	$74,372	$68,319	$63,776	$99,836	57%
Other Personnel Expenses	$24,534	$23,994	$24,097	$22,274	$28,609	$26,063	-9%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Furniture & Equipment <$10K	–	$2,865	–	–	$5,000	$5,000	0%
Office Expense	–	–	–	–	$0	$0	–
Other Contract Services	–	–	–	–	–	–	–
Program Expenses	–	–	$11,780	$36,990	$15,000	$0	-100%
Training & Professional Development	$1,018	$2,690	$2,470	$2,706	$4,500	$4,500	0%
Travel	$1,266	$7,652	$5,270	$10,470	$10,500	$10,500	0%
Internal Service Charges	$899	$861	$2,996	$1,395	$1,535	$1,485	-3%
EXPENSES TOTAL	**$395,082**	**$425,912**	**$417,446**	**$479,637**	**$477,918**	**$503,703**	**5%**
Revenues less Expenses	-$395,082	-$425,912	-$417,446	-$479,637	-$477,918	-$503,703	–

CHALLENGES & OPPORTUNITIES

Challenges and opportunities facing the department in the next fiscal year include:

- **A vacancy was created on the Board of Commissioners following the passing of Commissioner Claire Hall**

REVENUE

- **General Fund**
- **State and Federal Grants**

PERFORMANCE MEASURES

- **Adopting all local laws (ordinances)**
- **Determining County policies**
- **Adopting an annual budget**
- **Represent the County regarding state & federal legislation**
- **Address the needs of constituents**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
BOARD OF COMMISSIONERS	3	3	3	3
FTE	**3**	**3**	**3**	**3**

SUPPLEMENTAL INFORMATION

The Commissioners partake in over 68 individual countywide, regional and statewide committees.

Property Value Appeals Board (PVAB) 101-002

BUDGET ORG

Fund: 101 General Fund
Dept: 002 Board of Property Tax Appeals
Category: General Government

KEY STAFF

Amy Southwell - Lincoln County Clerk, Elected
Janet Paige - Chief Deputy/PVAB Clerk
Michael Eiden- Elections Deputy/PVAB Clerk

OVERVIEW

The Property Value Appeals Board, (PVAB) serves citizens who own property within Lincoln County and who wish to file an appeal to have their real market value adjusted.
The PVAB appeals board consists of three non-office holding residents of Lincoln County who take an oath, given by the County Clerk, to serve on a non-biased board. The purpose of the board is to hear evidence provided to them by the taxpayer and in turn determining the outcome of the appeal. The board has the right to either reduce the real market or assessed value or sustain it.
Hearings are done remotely. The parties who present at the hearings are the PVAB clerk, petitioner (remotely), the appraiser assigned to represent the Assessor's office (remotely) and the 3 board members appointed by the County Clerk.
The Clerks Office, who coordinates the PVAB hearings, works closely with both the Assessor's office and the Tax department to give the property owners of Lincoln County the best possible service and assistance with these appeals according to state law - ORS 309.100.
It is the responsibility of the PVAB clerk to provide notification of scheduled hearings to the petitioner, Assessor's office and the Tax department. The PVAB clerk also coordinates all trainings for its board members, and is responsible for taking minutes, recording hearings, setting up and organizing the hearings for when they are to take place. The Clerk's Office is required to retain PVAB records for 6 years, per statue.

SERVICES PROVIDED

Location: Clerks Office-225 W Olive Steet, #201, Newport, OR 97365
Phone: (541) 265-4131
Hours of Operation: Normal hours, usually... Monday, Wednesday and Friday from 8am to 4pm.
Email: jpaige@co.lincoln.or.us

Current Services:
The Clerk's office duties include:

- **Coordinates all hearings/training/activities for anywhere from 25-500 PVAB appeals for citizens & businesses who appeal their real property value in Lincoln County annually.**
- **Organizes and forms a non-biased board of knowledgeable people, who have prior experience or background in real estate or property valuation processes.**
- **Works very closely with the appraisers at the Assessor's office and the Tax department to provide the best customer service to petitioners.**
- **Sends out all appeal information to petitioners, Assessor's office and Tax department per statute. As well as how to appeal at the State level with the Magistrate Division per - ORS 305.498.**
- **Sending all reports and outcomes of hearings to the Oregon Department of Revenue with a summary of actions at the conclusion of the session.**
- **Retains all appeal information, including recordings, for a statutorily mandated 6 years.**

GOALS & OBJECTIVES

- **The Clerk's office will continue to offer the utmost customer service to the taxpayers who choose to appeal their real property value.**
- **Staff will continue to work closely with the Assessor's office and Tax department to ensure that all departments are supported in reaching this goal.**
- **All departments hope to continue to see the downward trend of petitions that are filed with the office.**
- **The Clerk's office anticipates an increase in revenue by increasing the filing fee from $50.00 per petition to $60.00 per petition starting 26/27 session.**

REVENUE & EXPENDITURE SUMMARY

BOPTA Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Permits & Fees	–	–	–	$798	$2,000	$2,500	25%
REVENUES TOTAL	**–**	**–**	**–**	**$798**	**$2,000**	**$2,500**	**25%**
Expenses							
Non-Represented	–	–	–	–	$0	$0	–
Part Time	$1,429	$765	$48	–	$2,531	$2,531	0%
Overtime	–	–	–	–	$0	$0	–
Insurance	–	–	$0	–	$0	$0	–
Other Personnel Expenses	$167	$71	$4	–	$0	$0	–
PS Budget Adjustments	–	–	–	–	$0	$0	–
Office Expense	$149	$145	$232	$233	$310	$360	16%
Other Contract Services	–	–	–	–	–	–	–
Program Expenses	$400	$717	$714	$846	$1,200	$1,200	0%
Travel	$196	$142	$213	$164	$840	$840	0%
Internal Service Charges	$11	$14	$16	$5	$15	$15	0%
EXPENSES TOTAL	**$2,352**	**$1,854**	**$1,228**	**$1,247**	**$4,896**	**$4,946**	**1%**

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues less Expenses	-$2,352	-$1,854	-$1,228	-$449	-$2,896	-$2,446	–

CHALLENGES & OPPORTUNITIES

- **Staffing & Financial challenges continue to be an issue for our office.**
- **Space to hold these hearings is limited.**

REVENUE

- **PVAB's budget primarily comes from the General Fund. A very small amount of funding comes from the State to provide services for PVAB appeals.**
- **Starting in 2024/2025, the Lincoln County Clerk's office started charging $40.00 per petition, prior charge was $0. 2025/2026 we charged $50.00 per petition and for 2026/2027 FY we will charge $60.00 per petition. Please note that most counties have adopted these fees to help cover expenses and increase revenue for this department.**

PERFORMANCE MEASURES

- **The number of PVAB appeals filed have gone from approximately 500 appeals to now being between 25-45 appeals filed annually. With a record low of 23 appeals filed in 2023.**
- **PVAB appeals have decreased significantly, thanks to the work and collaboration with the appraisers in the Assessor's office.**

Planning & Development 101-003

BUDGET ORG

Fund: 101 General Fund
Dept: 003 Planning & Development
Category: General Government

KEY STAFF

Onno Husing, Planning Director
John Rodriguez, Building Official
Vanessa Howard, Operations Supervisor

OVERVIEW

The Planning and Development Department regulates land use and development throughout Lincoln County.

SERVICES PROVIDED

- Location: 210 SW Second Street, Newport, Oregon
  Phone: (541) 265-4192
  Hours of Operation: Monday through Friday 8 to 5
  Email: planning@co.lincoln.or.us. Lincolncountybldgdiv@co.lincoln.or.us, lconsite@co.lincoln.or.us

  Current Services:
  The department is comprised of four divisions: Onsite Waste Management, Building, Electrical, and Planning.
  Planning Division
  - Regulation of land use activities in the unincorporated areas of Lincoln County. The County's land use, required under State law, is codified in Lincoln County's Comprehensive Plan and Zoning regulations (Comp. Plan) as prescribed in Chapter 1 of the Lincoln County Code.
  - Oversight of the issuance of land use and land division permits, floodplain development permits, review of building and on-site permits for land use conformance, responses to questions, provision of public records, the investigation of code violation and follow-up enforcement.

  Onsite Waste Management Division
  - Administration of Oregon's Department of Environmental Quality regulations of on-site wastewater disposal systems for all unincorporated areas and within above mentioned cities.
  - This includes: permitting new systems, repair of systems, requiring upgrades as necessary, compliance reviews for on-site septic systems for licensed short-term rentals, answering questions from development professionals and the general public, providing records to the

- public, investigation of public health hazards and the enforcement of state law and county code.
- The Building and Electrical Divisions cost center can be found in 101-008 Building Division.
- The Planning Division administers and maintains the county's locally adopted comprehensive land use plan and land use code. Basic functions include reviewing various types of land use and development applications ("current planning"), and the update and revision of the comprehensive plan and land use code ("long-range planning").
- On-Site Waste Management Division administers the Department of Environmental Quality regulations governing the siting, installation, and repair of on-site sewage disposal systems. The county administers this program as a contract agent of the Department of Environmental Quality through an intergovernmental agreement.

Building and Electrical Divisions

- These divisions are in a separate cost Building Department cost center 101-008

GOALS & OBJECTIVES

- Goals and objectives for the 2026/2027 Fiscal Year include:
  - Make all scanned onsite septic files available for direct review/accessible to the public.
  - Complete the scanning of all land use files.
  - Accomplish full implementation of RME (RME is a service that enables the department to receive annual reports/notices from property owners of vacation rentals and other properties that are served by advanced onsite treatment systems (onsite systems that require annual inspections under Oregon law).

REVENUE & EXPENDITURE SUMMARY

Planning & Development Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	–	–	$719,004	$0	$0	–
Charges For Services	$6,150	–	$2,870	$16,808	$0	$0	–
Intergovernmental - State	$68,102	$103,295	$77,326	–	$0	$0	–
Miscellaneous	$19,593	$16,632	$23,113	$17,269	$15,000	$7,500	-50%
Permits & Fees	$1,125,632	$1,425,725	$2,393,266	$2,214,155	$576,000	$379,500	-34%
REVENUES TOTAL	**$1,219,478**	**$1,545,651**	**$2,496,575**	**$2,967,236**	**$591,000**	**$387,000**	**-35%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$349,946	$297,782	$319,789	$342,086	$199,163	$170,536	-14%
Represented	$576,421	$530,198	$654,517	$835,364	$537,363	$674,185	25%
Part Time	$56,440	$59,400	$70,901	$71,211	$20,000	$20,000	0%
Holiday & Special Rate Pay	$75	$345	$360	$360	$360	$360	0%
Overtime	$221	$1,188	$5,888	$2,013	$1,500	$1,500	0%
Retirement	$104,778	$93,297	$110,141	$132,059	$82,528	$94,699	15%
Insurance	$213,991	$201,793	$255,088	$322,455	$232,336	$354,063	52%
Other Personnel Expenses	$103,868	$84,152	$101,497	$107,188	$73,523	$84,623	15%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Furniture & Equipment <$10K	$8,076	$9,391	$10,762	$13,777	$4,500	$20,000	344%
Office Expense	$21,186	$19,214	$58,865	$31,576	$19,500	$21,500	10%
Other Contract Services	$132,007	$323,113	$153,090	$132,673	$115,000	$125,000	9%
Program Expenses	$1,986	$4,512	$5,266	$16,849	$9,500	$10,000	5%
Training & Professional Development	$2,887	$7,198	$9,381	$15,367	$6,000	$7,000	17%
Travel	$11,432	$10,650	$6,245	$6,291	$5,000	$5,000	0%
Capital Expenditures	–	–	–	$27,458	$0	$0	–

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Internal Service Charges	$43,432	$34,913	$73,336	$56,057	$11,763	$40,250	242%
Contingency	–	–	–	–	$0	$0	–
EXPENSES TOTAL	**$1,626,746**	**$1,677,147**	**$1,835,126**	**$2,112,785**	**$1,318,036**	**$1,628,716**	**24%**
Revenues less Expenses	-$407,269	-$131,496	$661,449	$854,451	-$727,036	-$1,241,716	–

CHALLENGES & OPPORTUNITIES

Challenges and opportunities facing the department in the next fiscal year include:

- **The department has completed a transition to a fully-digital department (online applications). This process resulted in increased availability by phone and other electronic means to assist the public navigate the regulatory process.**
- **Working with members of the contracting/development community the department is standing-up a collaborative process to examine how to make the new digital-application process as transparent and customer-friendly as possible.**
- **Last year the department added a new position – Planner Tech. This position serves as the first point of contact with the public for the department. This new staff position frees up planners to spend more time preparing land use applications (which results, ultimately, in reduced wait times for permits).**

REVENUE

Fees and General Fund.

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
PLANNING & DEVELOPMENT	12	13	8.5	9
FTE	**12**	**13**	**8.5**	**9**

Building Department 101-008

BUDGET ORG

Fund: 101 General Fund
Dept: 008 Building Department
Category: General Government

KEY STAFF

John Rodriguez, Building Official
Vanessa Howard, Operations Supervisor

REVENUE & EXPENDITURE SUMMARY

Building Department Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	–	–	–	$800,000	$800,000	0%
Charges For Services	–	–	–	–	$10,000	$10,250	3%
Miscellaneous	–	–	–	–	$0	$0	–
Permits & Fees	–	–	–	$30,772	$999,000	$877,050	-12%
REVENUES TOTAL	**–**	**–**	**–**	**$30,772**	**$1,809,000**	**$1,687,300**	**-7%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	–	–	–	–	$155,821	$352,300	126%
Represented	–	–	–	–	$401,970	$847,094	111%
Part Time	–	–	–	–	$50,000	$50,000	0%
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Retirement	–	–	–	–	$62,167	$138,123	122%
Insurance	–	–	–	–	$151,304	$388,912	157%
Other Personnel Expenses	–	–	–	–	$53,973	$123,235	128%
Furniture & Equipment <$10K	–	–	–	–	$50,000	$45,000	-10%
Office Expense	–	–	–	–	$19,750	$16,250	-18%
Other Contract Services	–	–	–	–	$182,350	$175,000	-4%
Program Expenses	–	–	–	–	$5,000	$4,000	-20%
Training & Professional Development	–	–	–	–	$28,000	$17,000	-39%
Travel	–	–	–	–	$11,500	$11,000	-4%
Capital Expenditures	–	–	–	–	$0	$0	–
Internal Service Charges	–	–	–	–	$37,713	$76,829	104%
Contingency	–	–	–	–	$599,452	$599,452	0%
EXPENSES TOTAL	**–**	**–**	**–**	**–**	**$1,809,000**	**$2,844,195**	**57%**
Revenues less Expenses	$0	$0	$0	$30,772	$0	-$1,156,895	–

REVENUE

Fees and General Fund.

WORKFORCE SUMMARY

Building Department

DEPARTMENT	FY2026	FY2027
FTE		
BUILDING	6.5	7
FTE	**6.5**	**7**

GIS Services 101-005

BUDGET ORG

Fund: 101 General Fund
Dept: 005 GIS Services
Category: General Government

KEY STAFF

Eli Adam, County Surveyor
Brad Balk, GIS Analyst
Chris Hughes, GIS Analyst

OVERVIEW

The Geographic Information System (GIS) Department provides land data & information for County Staff, policy makers, and the public, by utilizing the Geographic Information System database. The GIS staff provides internal support to other County departments and offices.

SERVICES PROVIDED

- Provide online access to public information.
- Coordinate with Information Technology (IT) to support the technology, data, bandwidth, storage, and other IT aspects of a GIS System.

Goals & Objectives

- Continue keeping data processing current and relevant for online access, County department and office access.
- Develop sustainable funding mechanisms and partnerships for geodata over multiple years.

REVENUE & EXPENDITURE SUMMARY

GIS Services Rev & Exp

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Charges For Services	$89,861	$60,375	$54,051	$54,876	$52,000	$53,000	2%
REVENUES TOTAL	**$89,861**	**$60,375**	**$54,051**	**$54,876**	**$52,000**	**$53,000**	**2%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$144,188	$151,748	$160,681	$173,359	$180,268	$200,208	11%
Represented	–	–	–	–	$0	$0	–
Part Time	–	–	–	–	$0	$0	–
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Overtime	–	$476	$1,281	$574	$3,130	$3,130	0%
Retirement	$17,096	$17,780	$18,896	$20,212	$20,909	$23,103	10%
Insurance	$37,724	$38,139	$42,903	$45,550	$50,590	$57,316	13%
Other Personnel Expenses	$16,304	$14,986	$16,091	$15,506	$18,625	$20,678	11%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Furniture & Equipment <$10K	$2,850	$460	$883	–	$900	$900	0%
IT Software & Equipment	$3,320	$4,153	$660	$660	$2,500	$2,500	0%
Office Expense	$16,659	$15,807	$18,134	$18,834	$19,930	$21,597	8%
Other Contract Services	$3,525	$9,500	–	–	$3,000	$3,000	0%
Training & Professional Development	$1,310	$1,180	$835	$1,167	$1,800	$1,800	0%
Travel	$607	$2,569	$3,219	$2,453	$3,600	$3,600	0%
Internal Service Charges	$575	$575	$1,821	$872	$2,030	$2,680	32%
Transfers Out	–	–	$15,000	$5,000	$5,000	$5,000	0%
EXPENSES TOTAL	**$244,158**	**$257,372**	**$280,404**	**$284,186**	**$312,282**	**$345,512**	**11%**
Revenues less Expenses	-$154,297	-$196,997	-$226,353	-$229,310	-$260,282	-$292,512	–

CHALLENGES & OPPORTUNITIES

- **Processing data and keeping it current and relevant.**
- **Maintaining relationship with other County departments and offices, city governments, utilities, the Confederated Tribes of Siletz Indians, the neighboring County governments, and state and federal agencies.**
- **Updating software providing new functionality.**

REVENUE

- **General Fund**
- **A portion of some recording fees**

PERFORMANCE MEASURES

- **Provide accessible public information to approximately 3,000 (internal and external) users a month.**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
GIS SERVICES	2	2	2	2
FTE	**2**	**2**	**2**	**2**

Assessor 101-020

BUDGET ORG

Fund: 101 General Fund
Dept: 020 Assessor
Category: General Government

KEY STAFF

- Joe Davidson, Assessor
- Teresa Taylor, Chief Office Deputy

OVERVIEW

The County Assessor fills a non-partisan position elected by the voters of Lincoln County. The Assessor manages three main sections within the assessment functions: Cartography, Appraisal and Operations. The Assessor's Office provides an annual assessment roll reflecting assessed values and levies for all taxable real and personal property in Lincoln County.

SERVICES PROVIDED

Location: 225 W Olive St., Rm. 207; Newport, OR
Phone: (541) 265-4102
Hours of Operation: Monday-Friday 8:30 AM-Noon & 1:00 PM-5:00 PM
Email: assessorinfo@co.lincoln.or.us

Current Services:

- Maintain an appraisal program
- Create and update cadastral maps
- Update property ownership and address records
- Track, value, title, and de-title manufactured structures
- Administer property tax exemptions, deferrals, and special assessment programs
- Administer fees for state wildfire protection
- Process budget documents for local taxing districts, calculate tax rates, and extend levies
- Provide public service and information as mandated by Oregon statutes

GOALS & OBJECTIVES

- Configuration and testing of new field mobile data collection app for appraisers. – in process
- Train and educate staff as required by ORS 308.010; continuously reorganize functions to improve efficiency with minimal staff
- Continue to operate a limited appraisal program including annual sales ratio trending, reappraisal cycles, and appraisal of new construction

- **Continue providing excellent public service and information relating to property valuation, mapping, and assessments**

REVENUE & EXPENDITURE SUMMARY

Assessor Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Charges For Services	$19,799	$15,333	$13,080	$15,966	$14,500	$16,200	12%
Intergovernmental - State	$498,719	$384,509	$294,394	$545,720	$440,000	$401,043	-9%
Permits & Fees	$1,690	$2,153	$5,627	$4,208	$4,000	$4,000	0%
REVENUES TOTAL	**$520,207**	**$401,994**	**$313,101**	**$565,893**	**$458,500**	**$421,243**	**-8%**
Expenses							
Elected Officials	$87,558	$93,173	$97,868	$102,061	$105,387	$115,494	10%
Non-Represented	$235,820	$249,583	$262,303	$284,541	$302,807	$300,787	-1%
Represented	$816,709	$902,495	$879,929	$873,280	$1,008,073	$1,018,247	1%
Part Time	–	–	–	–	–	–	–
Holiday & Special Rate Pay	–	$990	$1,320	$1,320	$1,320	$0	-100%
Overtime	–	–	–	–	$0	$0	–
Retirement	$131,007	$141,227	$140,882	$143,253	$160,254	$161,578	1%
Insurance	$349,458	$381,445	$438,079	$429,398	$550,336	$896,072	63%
Other Personnel Expenses	$119,109	$114,796	$114,972	$104,811	$140,559	$139,226	-1%
PS Budget Adjustments	–	–	–	–	-$100,000	-$100,000	0%
Furniture & Equipment <$10K	$5,302	$8,957	$11,439	$8,407	$9,000	$9,000	0%
Office Expense	$78,953	$84,138	$84,953	$91,969	$101,300	$17,100	-83%
Other Contract Services	$3,899	$25,683	$1,905	$2,956	$3,100	$3,250	5%
Training & Professional Development	$7,998	$7,089	$5,936	$8,481	$10,000	$11,600	16%
Travel	$1,270	$5,604	$6,533	$6,003	$6,500	$6,500	0%
Internal Service Charges	$20,132	$20,685	$42,285	$30,668	$32,635	$33,165	2%
EXPENSES TOTAL	**$1,857,216**	**$2,035,862**	**$2,088,405**	**$2,087,149**	**$2,331,271**	**$2,612,019**	**12%**
Revenues less Expenses	-$1,337,009	-$1,633,868	-$1,775,304	-$1,521,256	-$1,872,771	-$2,190,776	–

CHALLENGES & OPPORTUNITIES

- **Implementation and procedural changes for new SmartFile online filing system of business personal property returns**
- **Digitization of historic appraisal records – completed mid-2025**
- **Adjust maintenance/reappraisal activity as needed in response to staffing shortages**
- **HB 3940 (2025) – Requires reassessment of approximately 3,000 tax accounts in 2026 for fire protection tax code changes – in progress**
- **Lincoln County Local Ordinance # 540 (2025) – requires custom implementation and processing of special assessment applications for wildfire survivors with rebuilt homesteads – in progress**

REVENUE

- **Lincoln County General Fund**
- **Departmental service fees**
- **Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant**

PERFORMANCE MEASURES

Appraisal Performance History

Number of Accounts by Tax Year

	2023-24	2024-25	2025-26
Total New Construction	**4,630**	**4,853**	**5,260**
RMV Change Only	3,124	2,832	3,525
Exception Value Added	1,472	1,417	1,196
No Change	34	604	539
Total Reappraisal	**1,321**	**1,593**	**1,429**
Total Value Appeals	**23**	**23**	**34**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
ASSESSOR	20	20	20	26
FTE	**20**	**20**	**20**	**26**

Elections 101-031

BUDGET ORG

Fund: 101 General Fund
Dept: 031 Elections
Category: General Government

KEY STAFF

Amy Southwell- Lincoln County Clerk, Elected
Janet Paige- Chief Deputy
Michel Eiden- Elections Deputy

OVERVIEW

The County Clerk's office conducts all elections held within Lincoln County in accordance with State and Federal laws and administrative rules. The department budgets for adequate supplies and staffing to administer up to 4 countywide elections per year. The department conducts elections by mail to increase both voter participation and reduce costs.

SERVICES PROVIDED

Location: 225 W Olive Street, #201, Newport, OR 97365
Phone: (541) 265-4131
Hours of Operation: 8:00am – 5:00pm
Email: countyclerk@co.lincoln.or.us

Staffing: 2 full-time staff

Current Services:

- The Department manages & updates the state-wide voter registration database daily with the most up to date and accurate information provided to this office from voters, local agencies or the Secretary of States office. This is to ensure that ballots go out to over 40,000 registered voters in Lincoln County, which includes local, military, out of state and overseas voters.
- The department works to coordinate elections with all local cities, districts and county participants. The County Clerk works closely with the County Governing Body on formations and annexations that are requested.
- Lincoln County Clerk works with the Secretary of State's office to make sure all statues and ORSs are followed in the election process to ensure transparent and fair elections.
- The Lincoln County Clerk coordinates with the local precinct committee person(s) to have observers come and watch the county's election process.
- The Lincoln County Clerk schedules staffing for ballot box pickups from the drop boxes, facilitates the counting and sorting of all ballots by the election team, runs all eligible ballots received

through the election tabulation machine and sends all appropriate documents & reports to the Secretary of State's office, and subsequently publishing election results on the website.

GOALS & OBJECTIVES

- The department strives to keep increasing voter turnout and participation, with plans for coordinating with the local High Schools to talk to students about the importance of elections. The Clerk has been invited to Oregon Coast Community College and other platforms in Lincoln County, to talk about Elections in Oregon and to stress the importance of voting!
- The department will continue to improve & educate Lincoln County voters about the election process in Oregon, to show safety, transparency and fairness with our elections.
- The clerk plans to make a video for the website, explaining and educating voters about our election process in Lincoln County from start to finish. This also helps with transparency and trust.

REVENUE & EXPENDITURE SUMMARY

Elections Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Charges For Services	$61,798	$53,322	$78,062	$59,243	$72,000	$83,000	15%
Intergovernmental - State	–	$20,000	$5,000	$50,000	$0	$0	–
Permits & Fees	–	–	–	$12,500	$0	$0	–
REVENUES TOTAL	**$61,798**	**$73,322**	**$83,062**	**$121,743**	**$72,000**	**$83,000**	**15%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$85,369	$86,892	$77,153	$83,440	$88,951	$100,115	13%
Represented	–	–	–	–	$0	$63,149	–
Part Time	$29,141	$46,745	$46,069	$65,953	$87,500	$87,500	0%
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Overtime	–	–	–	–	$2,046	$2,046	0%
Retirement	$10,008	$10,094	$9,027	$9,717	$10,325	$19,039	84%
Insurance	$26,508	$19,993	$12,933	$12,677	$13,799	$56,825	312%
Other Personnel Expenses	$12,442	$12,006	$11,273	$12,389	$8,174	$15,225	86%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Furniture & Equipment <$10K	–	$15,740	$825	$17,413	$10,000	$10,000	0%
Office Expense	$80,436	$82,265	$81,603	$93,240	$109,375	$109,375	0%
Other Contract Services	$18,408	$19,804	$16,166	$21,331	$26,000	$26,000	0%
Program Expenses	$11,905	$20,460	$26,612	$26,982	$27,000	$27,000	0%
Travel	$2,337	$4,131	$3,730	$5,318	$9,000	$9,000	0%
Capital Expenditures	–	–	–	$50,000	$0	$0	–
Internal Service Charges	$4,208	$1,255	$2,838	$1,747	$710	$1,000	41%
EXPENSES TOTAL	**$280,761**	**$319,385**	**$288,230**	**$400,207**	**$392,880**	**$526,274**	**34%**
Revenues less Expenses	-$218,963	-$246,064	-$205,168	-$278,464	-$320,880	-$443,274	–

CHALLENGES & OPPORTUNITIES

- Costs with elections continue to rise and will continue to be an issue for the department if more revenue is unable to be brought in.
- Currently the County is responsible for costs of regular elections that include State, County, Cities and special districts elections. Discussions are ongoing with the legislature and State about these financial challenges with hopes that the State, County and cities pay more equitable election costs in the future.

REVENUE

- **Election cost reimbursements come from districts and charges for election printouts. This, on average, is approximately $60,000 per year.**
- **The majority of the Elections budget, approximately 80%, comes from the General Fund.**
- **The Clerk's office was also awarded a grant and received ARPA funds, that were deployed to enhance and improve election practices.**

PERFORMANCE MEASURES

- **The department continually works closely with the Secretary of State's office to ensure that all voters' information is protected with security, being one of the key pillars of the process.**
- **The County Clerk's office is continually working with various resources and agencies, to help get the community involved with local elections.**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
ELECTIONS	1	1	1	1.98
FTE	**1**	**1**	**1**	**1.98**

Clerk - Records & Administration 101-032

BUDGET ORG

Fund: 101 General Fund
Dept: 032 Clerk Records
Category: General Government

KEY STAFF

Amy Southwell-Lincoln County Clerk, Elected
Rhonda Davidson-Recording/Operations Manager
Janet Cummiskey- Chief Deputy

OVERVIEW

The Lincoln County Clerk's office examines all documents presented to the County Clerk's office for accuracy. The department accepts documents when properly completed, then indexes, records and return them promptly after completing the archival process. The Clerk's office is consistent with all statutory requirements while maintaining the highest integrity and knowledge of the importance of the recording process and the timely processing of all other services within the office. Some of these other services include liquor licensing, passport requests, marriage licenses, as well as conducting elections according to statutes.

SERVICES PROVIDED

Location: 225 W. Olive, #201, Newport, OR 97365
Phone: (541) 265-4121
Hours of Operation: 8:00am- 4:30pm, Monday through Friday
Email: rdavidson@co.lincoln.or.us

Staffing: 2 full-time staff positions (1 position is full-time, 1 position is a job share position)

Current Services:
- County Clerk's office records and indexes all documents allowed by statute, into deed record for historical purposes.
- Processes and records all licensing requests sent to the County Clerk's office in a timely manner.
- The Clerk's office adheres to all Government rules and regulations to process passports, that are then sent to the Department of State daily.
- Manages, records and indexes of all commissioner journal documents sent to the County Clerk's office in a timely and efficient manner.

GOALS & OBJECTIVES

- Implement a system to charge either daily, monthly or yearly for the search of deed records in the digital research room. This can assist in covering lost revenue due to the drop in the number of

deed recordings.
- One of the County Clerk's main objectives is to provide the utmost customer service(s) to all that require the department's services.
- Working to finalize getting all historic deed records for Lincoln County digitized in the digital research room in coordination with the Helion and IT website, so they are accessible to the public and county departments.
- The department is looking into new ways to streamline and bring community awareness to the services provided by the office with regards to deeds, passports, marriages and election processes.
- Set up with our current vendor, the property recording alert service, to prevent property fraud.

REVENUE & EXPENDITURE SUMMARY

Clerk Records & Administration [032]

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Charges For Services	$31,987	$44,221	$41,402	$48,787	$48,000	$48,000	0%
Permits & Fees	$464,545	$284,389	$265,740	$300,874	$279,500	$279,500	0%
REVENUES TOTAL	**$496,531**	**$328,610**	**$307,142**	**$349,661**	**$327,500**	**$327,500**	**0%**
Expenses							
Elected Officials	$94,373	$103,829	$89,117	$92,479	$95,963	$107,097	12%
Non-Represented	$56,030	$76,171	$126,895	$140,960	$150,214	$164,718	10%
Represented	$125,723	$102,675	$83,430	$104,935	$105,849	$199,885	89%
Part Time	$2,320	$3,831	$5,170	$5,372	$12,000	$12,000	0%
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Overtime	–	$25	–	$11	$500	$500	0%
Retirement	$34,016	$34,442	$36,811	$41,109	$42,503	$55,667	31%
Insurance	$77,553	$79,202	$81,654	$89,809	$118,999	$134,963	13%
Other Personnel Expenses	$26,743	$24,599	$26,453	$26,738	$32,483	$42,171	30%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Office Expense	$12,861	$28,124	$30,094	$26,790	$39,400	$39,400	0%
Other Contract Services	$378	$30	$1,055	$1,357	$1,100	$1,100	0%
Program Expenses	$129	$1,839	$1,288	$2,211	$5,000	$5,000	0%
Training & Professional Development	$1,300	$2,145	$2,645	$4,605	$5,200	$5,200	0%
Travel	$3,122	$3,157	$5,944	$6,771	$8,000	$8,000	0%
Internal Service Charges	$1,421	$1,241	$3,957	$2,571	$2,573	$2,900	13%
EXPENSES TOTAL	**$435,969**	**$461,311**	**$494,513**	**$545,720**	**$619,784**	**$778,601**	**26%**
Revenues less Expenses	$60,562	-$132,701	-$187,371	-$196,059	-$292,284	-$451,101	–

CHALLENGES & OPPORTUNITIES

- Starting a program that is charging either daily, monthly or yearly fees for the search of deed records in the digital research room.
- Researching requirements for a money order machine to help customers with payment(s).
- Setting up a fraud prevention system for homeowners in Lincoln County.

REVENUE

- Funding for these departments come from different sources, the primary source of funds is from recording fees.
- Typical revenue is around $350,000, which is 75% of the budget. The remaining amount comes from the General Fund.
- With an increase in fees for the digital research room and licensing fees, an increase in revenue should be recognized in the future.

PERFORMANCE MEASURES

- **The number of recordings has been lower over the past year, mainly due to a slowing housing market.**
- **Passport revenues have increased since 2020 with a portion of revenues now coming for passport pictures. The charge for passport photos is $20.00 and typically 10-15 photos are taken each week.**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
CLERK RECORDS & ADMINISTRATION	4.6	4.8	4.7	6
FTE	**4.6**	**4.8**	**4.7**	**6**

Tax Collection 101-050

BUDGET ORG

Fund: 101 General Fund
Dept: 050 Tax Collector
Category: General Government

KEY STAFF

Jayne Welch, Elected County Treasurer
Amy Bendel, Chief Deputy Tax Treasurer

OVERVIEW

The Tax Collector is appointed by the Lincoln County Board of Commissioners. This office receives and administers the Certified County tax roll in compliance with Oregon Statutes. The primary objective of the property tax department is to bill and collect property taxes, mailing approximately 47,000 annual statements on or before October 25th each year. Additional trimester statements are mailed in January for the February payment installment and in April for the May payment installment, which provides flexibility for tax payments by the taxpayer. The tax department is also responsible for maintaining accurate tax collections and financial records for the benefit of Lincoln County citizens, entities, and auditors. Other related responsibilities include legal mandates such as annual foreclosure processes, personal property warrant procedures, Property Value Appeals Board (PVAB) and tax collection distributions.

SERVICES PROVIDED

Location: Lincoln County Courthouse 225 West Olive Street, Newport, Oregon
Phone: (541) 265-4139
Hours of Operation: 8:30-5:30
Email: taxinfo@co.lincoln.or.us

Staffing: FTE 2.5

Current Services:

- Assist property taxpayers with information about their property and the taxes.
- Process tax payments received electronically or by mail, dropped off in a secure drop box at the Courthouse parking lot or on the 2nd Floor Tax Office and in person at the Lincoln County Courthouse room 205.
- Process requests from outside agencies, local citizens and mortgage companies pertaining to property taxes.
- Customer service to our Lincoln County Taxpayers and other constituents.

GOALS & OBJECTIVES

- **Provide excellent customer service for our Taxpayers, departments within Lincoln County as well as outside agencies.**

REVENUE & EXPENDITURE SUMMARY

Tax Collector Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Charges For Services	$1,817	$1,741	$1,669	$622	$500	$500	0%
Miscellaneous	–	–	–	$1	–	–	–
REVENUES TOTAL	**$1,817**	**$1,741**	**$1,669**	**$623**	**$500**	**$500**	**0%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	–	$45,135	$77,420	$83,633	$86,576	$96,237	11%
Represented	$183,039	$150,733	$131,329	$139,875	$144,732	$159,331	10%
Part Time	$6,365	$8,630	$9,827	$12,863	$15,000	$0	-100%
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Overtime	–	–	–	–	$0	$0	–
Retirement	$20,258	$21,924	$23,536	$25,196	$25,984	$28,652	10%
Insurance	$44,570	$43,726	$48,778	$52,048	$67,125	$79,493	18%
Other Personnel Expenses	$18,787	$17,877	$19,075	$18,363	$21,284	$23,334	10%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Furniture & Equipment <$10K	$88	$2,364	$520	$1,496	$750	$0	-100%
Office Expense	$36,608	$81,692	$59,191	$94,185	$90,660	$0	-100%
Other Contract Services	$72,952	$19,205	$46,925	$25,557	$45,550	$0	-100%
Program Expenses	–	$100	–	$100	$288	$0	-100%
Training & Professional Development	$805	$895	$1,275	$2,791	$2,250	$0	-100%
Travel	–	$1,470	$1,728	$261	$2,000	$0	-100%
Internal Service Charges	$1,150	$938	$2,919	$1,666	$1,690	$975	-42%
EXPENSES TOTAL	**$384,622**	**$394,689**	**$422,523**	**$458,035**	**$503,889**	**$388,022**	**-23%**
Revenues less Expenses	-$382,805	-$392,948	-$420,853	-$457,411	-$503,389	-$387,522	–

CHALLENGES & OPPORTUNITIES

- **Streamline processes and procedures throughout the year to ensure accuracy and efficiency.**

REVENUE

- **From General Fund from property taxes collected**

PERFORMANCE MEASURES

- **Maintain high standards of collections, maintaining percentage levels of those from previous years.**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
TAX COLLECTOR	3	3	3	3
FTE	**3**	**3**	**3**	**3**

Surveyor 101-060

BUDGET ORG

Fund: 101 General Fund
Dept: 060 Surveyor
Category: General Government

KEY STAFF

Eli Adam, County Surveyor
Eathan Nicley, Deputy County Surveyor

OVERVIEW

The Surveyor's Office provides friendly, efficient, professional land information, and interpretation for the people of Lincoln County. The Office ensures compliance with Oregon Revised Statutes Chapters 92, 204, 209, 368, 672, and Lincoln County Code through review and policy development.

SERVICES PROVIDED

Location: 810 NE 7th Street; Newport, OR
Phone: (541) 265-4147
Hours of Operation: Monday through Thursday 8 am to noon and 1 pm to 4 pm

Email: surveys@co.lincoln.or.us

Staffing: FTE 3

Current Services:
The County Surveyor maintains survey records that offer fast, accurate, identification and location of pertinent information.

- Develop and maintain geodetic controlled base maps
- Assist in road locations and legalizations
- Establish policy to ensure compliance with applicable statutes
- Review of surveys, subdivisions, partition plats, and similar with ORS 92, 209, 100, and other survey-related chapters

GOALS & OBJECTIVES

- Assist in road locations and legalizations
- Provide base map support for Assessor's Office Cartography
- Maintain exchange of information and cooperative working relationships with other County Surveyors
- Participation with statewide organizations for statutory changes

REVENUE & EXPENDITURE SUMMARY

Surveyor Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Charges For Services	$135,078	$296,002	$188,608	$248,239	$198,700	$198,700	0%
Permits & Fees	$26,190	$25,485	$28,017	$32,455	$21,500	$21,500	0%
REVENUES TOTAL	**$161,268**	**$321,487**	**$216,625**	**$280,694**	**$220,200**	**$220,200**	**0%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$270,373	$286,099	$298,456	$296,588	$336,985	$368,983	10%
Represented	$15,712	$53,442	$66,595	$72,305	$75,298	$81,828	9%
Part Time	$8,933	$2,903	$4,230	$1,778	$8,214	$8,214	0%
Holiday & Special Rate Pay	$510	$345	$360	$360	$360	$360	0%
Overtime	–	$764	$1,368	$5,647	$9,052	$9,052	0%
Retirement	$35,027	$39,684	$42,636	$43,315	$47,671	$51,909	9%
Insurance	$52,388	$62,211	$59,674	$65,691	$80,573	$90,915	13%
Other Personnel Expenses	$32,943	$32,560	$35,307	$32,150	$41,766	$45,582	9%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Furniture & Equipment <$10K	$5,508	$1,591	$5,592	$130	$1,800	$2,500	39%
IT Software & Equipment	$1,590	–	–	$7,294	$700	$1,000	43%
Office Expense	$5,139	$8,910	$9,369	$2,333	$10,300	$11,900	16%
Other Contract Services	$314	$73	$93	$69	$2,000	$2,000	0%
Program Expenses	$1,251	$6,289	$7,435	$4,410	$2,200	$3,100	41%
Rent & Facilities Expense	$11,980	$11,980	$11,980	$11,180	$11,500	$11,500	0%
Training & Professional Development	$2,571	$2,562	$3,954	$4,759	$2,800	$4,000	43%
Travel	$510	$1,598	$1,809	$1,942	$2,500	$2,500	0%
Internal Service Charges	$7,542	$7,035	$11,319	$8,076	$10,340	$29,100	181%
EXPENSES TOTAL	**$452,290**	**$518,044**	**$560,177**	**$558,027**	**$644,059**	**$724,443**	**12%**
Revenues less Expenses	-$291,021	-$196,558	-$343,552	-$277,333	-$423,859	-$504,243	–

CHALLENGES & OPPORTUNITIES

- **Continued coordination with cities and county departments to review plats**
- **Continued contributions to NGS development of the National Spatial Reference System.**
- **Maintaining relationships with private licensed professional land surveyors.**

REVENUE

- **Filing fees for surveys, subdivisions, partition plats, and similar.**
- **Inter-fund professional services.**
- **General Fund**

PERFORMANCE MEASURES

- **Answered hundreds of calls and questions about survey records**
- **Reviewed and filed about 150 surveys, subdivisions, partition plats, and similar in 2025**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
SURVEYOR	4	4	4	4

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE	4	4	4	4

Treasurer 101-070

BUDGET ORG

Fund: 101 General Fund
Dept: 070 Treasurer
Category: General Government

KEY STAFF

Jayne Welch, Elected County Treasurer
Amy Bendel, Chief Deputy Tax Treasurer

OVERVIEW

The Treasurer is an elected position that upholds the commitment to deliver service with competence, compliance and high standards for all of Lincoln County. The Treasurer has a full fiduciary responsibility for safekeeping local government monies and investments.

SERVICES PROVIDED

Location: Lincoln County Courthouse 225 West Olive Street, Newport, Oregon
Phone: (541) 265-4142
Hours of Operation: 8:30 am to 5:00 pm
Email: treasurerinfo@co.lincoln.or.us

Staffing: FTE 1.5

Current Services:

- Protect and secure investment of public funds in accordance with Oregon Statutes and the Lincoln County investment policy
- Collect and monitor the Lincoln County Unincorporated area room tax revenues
- Collect and disburse property tax revenue as required by State Statutes
- Manage County Trust and Agency funds
- Maintain accurate bank records for all financial institutions for Lincoln County

GOALS & OBJECTIVES

- To serve County Departments with accurate cash accounting, financial records, deposits and recordkeeping
- Collect, monitor and distribute property tax funds to the General Fund, taxing districts and others as required by Oregon Statutes
- Collect and distribute State and Federal Funds
- Invest in public funds in accordance with county policy and State Treasury

REVENUE & EXPENDITURE SUMMARY

Treasurer Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Miscellaneous	–	–	–	$20	–	–	–
REVENUES TOTAL	**–**	**–**	**–**	**$20**	**–**	**–**	**–**
Expenses							
Elected Officials	$80,975	$89,887	$91,811	$95,275	$98,864	$109,791	11%
Non-Represented	–	–	–	–	$0	$0	–
Represented	$70,039	$61,978	$56,796	$61,462	$63,565	$70,296	11%
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Overtime	–	–	–	–	$0	$0	–
Retirement	$19,534	$19,293	$19,047	$19,941	$20,567	$22,510	9%
Insurance	$31,578	$29,895	$34,981	$37,073	$41,154	$46,515	13%
Other Personnel Expenses	$14,154	$12,732	$12,634	$11,751	$15,058	$15,531	3%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Furniture & Equipment <$10K	–	$2,963	$1,198	$1,406	$4,500	$0	-100%
Office Expense	$2,673	$5,892	$2,587	$2,079	$5,535	$0	-100%
Other Contract Services	$19,830	$24,039	$33,881	$21,503	$25,200	$0	-100%
Program Expenses	$475	$475	$579	$475	$540	$0	-100%
Training & Professional Development	$200	$350	$370	$875	$1,485	$0	-100%
Travel	$0	$622	$652	$1,958	$2,700	$0	-100%
Internal Service Charges	$600	$525	$1,787	$860	$950	$650	-32%
EXPENSES TOTAL	**$240,059**	**$248,651**	**$256,321**	**$254,658**	**$280,118**	**$265,293**	**-5%**
Revenues less Expenses	-$240,059	-$248,651	-$256,321	-$254,638	-$280,118	-$265,293	–

CHALLENGES & OPPORTUNITIES

- **Continue to serve Lincoln County to the best of our ability with accuracy, accountability and professionalism**

REVENUE

- **General Fund**

PERFORMANCE MEASURES

- **Collection of property taxes and lodging tax revenue**
- **Balance monthly bank statements and fund accounts**
- **Maintain daily spreadsheets, cash balancing and reporting**

WORKFORCE SUMMARY

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
TREASURER	2	2	2	2
FTE	**2**	**2**	**2**	**2**

County Central Services

OVERVIEW

The Departments included in County Central Services provide administrative support to other County departments and programs, maintain security of County and customer data, track and control County finances and assets, and address legal issues and questions impacting County government. The County has centralized these activities and functions to capture economies of scale and to address uniformity in policies and practices across County Departments.

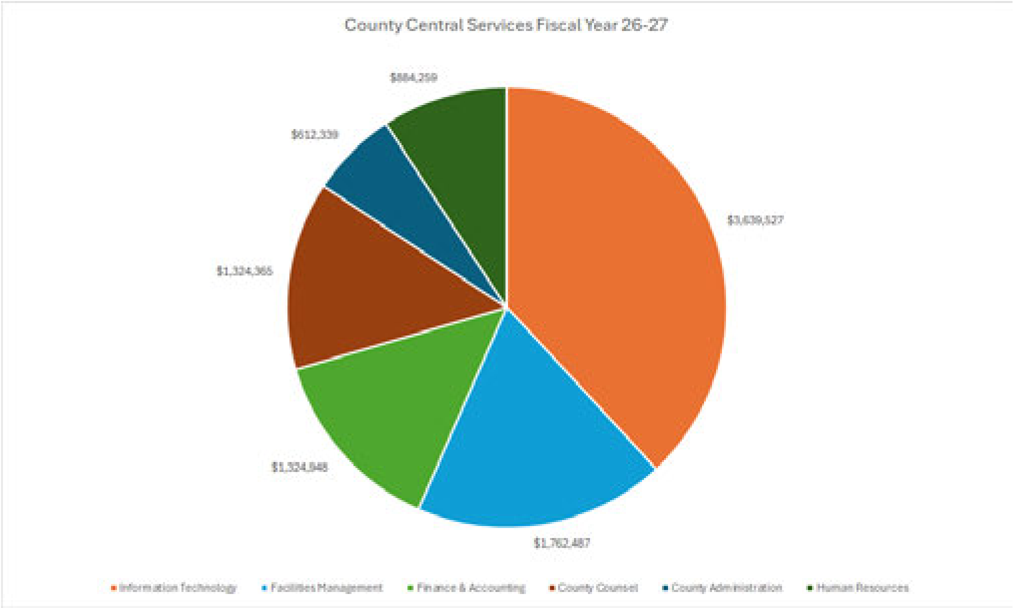
MAJOR ACTIVITIES

- **007-Administration**
- **010-County Counsel**
- **013- Finance and Accounting**
- **912-Facilities Maintenance**
- **913- Information Technology**
- **950-Human Resources**

FUNDING SOURCES

- **Reimbursements from Other Funds & Programs**
- **General Fund**

County Central Services by Department



County Central Services by Department

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 - 25 Budget	2025 - 26 Budget 2025-2026	2026 - 27 Budget
Information Technology	$1,590,363	$2,261,166	$2,845,307	$3,141,363	$3,256,615	$3,639,527
Facilities Management	$1,002,836	$1,035,196	$1,269,906	$1,530,743	$1,500,420	$1,762,487
Finance & Accounting	$364,665	$642,240	$1,427,792	$1,228,197	$1,236,389	$1,324,948
County Counsel	$349,849	$430,283	$794,071	$902,960	$1,120,003	$1,324,365
County Administration	$232,959	$621,597	$925,648	$992,839	$760,117	$612,339
Human Resources	$249,421	$447,404	$739,119	$802,386	$902,148	$884,259
TOTAL	**$3,790,094**	**$5,437,885**	**$8,001,843**	**$8,598,488**	**$8,775,692**	**$9,547,925**

LINKS TO DEPARTMENT PAGES

- County Administration
- County Counsel
- Human Resources
- Facilities Management
- Finance & Accounting
- Information Technology

County Administration 101-007

BUDGET ORG

Fund: 101 General Fund
Dept: 007 County Administration
Category: County Central Services

KEY STAFF

Vacant, County Administrator
Geneva Campitelli, BoC Admin
Kathleen Kellay, Executive Admin
Kenneth Lipp, PIO

OVERVIEW

The County Administrator is appointed by the County Commission to provide management and oversite to county administrative services and support to the County Commission. The County Administrator is supported by key staff members who provide an array of services, including financial and budgetary direction to County departments. The Office works to anticipate community needs, support the Board of County Commissioners, provide organizational guidance, manage the day-to-day operations of the County, and guide countywide work to achieve the organization's strategic objectives. The Office prepares the agenda and minutes for the Board of Commissioners meetings along with document recording and retention. The Office also does policy research and special projects coordination for countywide initiatives, Board of Commissioner requests, and overall department support, and provides public information services on behalf of the county.

SERVICES PROVIDED

Location:225 West Olive Street, suite 110, Newport, Oregon
Phone: (541) 265-4100
Hours of Operation: 8:00 am – 5:00 pm Monday - Friday Closed for lunch Noon-1:00 pm
Email: public_affairs@co.lincoln.or.us

Staffing:

Current Services:

- The Office attends and assists the Board of Commissioners in preparation, during and post meetings.
- The County Administrator supervises the development of the annual budget, oversees the functions of the Office, implements the Board of Commissioners policies and procedures, directs administrative departments, and coordinates with elected officials' department toward overall budget and organizational direction.
- Staff provide planning and documentation for the Board of Commissioners, planning and documenting meetings, handling accounts payable, contracts, reception, equipment inventories,

hiring, budget development, analysis on policies and practices, distribution of press releases, and other general office duties in an efficient, effective and respectful manner.

GOALS & OBJECTIVES

The Mission is to provide legally required and locally desired essential public services in an efficient, effective and respectful manner.

REVENUE & EXPENDITURE SUMMARY

GF County Administration Rev & Exp

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Miscellaneous	–	–	–	$3,008	$0	$0	–
REVENUES TOTAL	**–**	**–**	**–**	**$3,008**	**$0**	**$0**	**–**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$268,761	$378,741	$479,059	$476,689	$473,380	$276,035	-42%
Represented	–	–	–	–	$0	$0	–
Part Time	$28,046	$10,933	$13,245	–	$0	$0	–
Holiday & Special Rate Pay	$450	–	–	–	$0	$0	–
Overtime	$41	–	–	–	$0	$0	–
Retirement	$32,007	$44,274	$56,056	$57,759	$55,432	$33,724	-39%
Insurance	$72,612	$58,152	$66,713	$56,936	$91,290	$103,261	13%
Other Personnel Expenses	$28,671	$34,294	$42,237	$38,268	$43,813	$24,416	-44%
PS Budget Adjustments	–	–	–	–	-$141,721	-$141,721	0%
Furniture & Equipment <$10K	$601	$8,673	$6,784	$2,923	$2,499	$7,500	200%
Office Expense	$6,599	$22,772	$16,785	$15,540	$23,000	$23,000	0%
Other Contract Services	$55,242	$255,551	$226,924	$193,231	$177,599	$245,099	38%
Program Expenses	$6,911	$15,150	$7,550	$3,920	$3,100	$8,000	158%
Training & Professional Development	$125	$11,932	$18,113	$23,599	$26,500	$30,000	13%
Travel	$996	$2,431	$1,840	$1,283	$2,500	$2,500	0%
Internal Service Charges	$1,165	$1,263	$4,935	$2,272	$2,725	$2,625	-4%
EXPENSES TOTAL	**$502,227**	**$844,167**	**$940,241**	**$872,420**	**$760,117**	**$614,439**	**-19%**
Revenues less Expenses	-$502,227	-$844,167	-$940,241	-$869,412	-$760,117	-$614,439	–

CHALLENGES & OPPORTUNITIES

Challenges and opportunities facing the department in the next fiscal year include:

- Hiring a new County Administrator
- Provide administrative support to the County Commission and to County Departments
- Coordinate timely audits
- Continued development of the Lincoln County Commons
- Support for and accounting of Transient Lodging Tax-funded tourism organizations
- Provided support to the Fair Board
- Coordination on the final ARPA disbursements

REVENUE

- General Fund
- Federal Grants
- ARPA
- State Grants

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
COUNTY ADMINISTRATION	5	6	5	4.49
FTE	**5**	**6**	**5**	**4.49**

County Counsel 101-010

BUDGET ORG

Fund: 101 General Fund
Dept: 010 County Counsel
Category: County Central Services

KEY STAFF

Kristin Yuille, County Counsel
Gina Lekas, Paralegal

OVERVIEW

County Legal Counsel provides civil legal advice, representation and administration for the County, Board of Commissioners, Elected Officials. Employees and Departments of the County. The Department represents or directs representation of the County in local, state and federal courts; is responsible for Code Enforcement in Courts, and provides County representation before local, state and federal agencies and administrative bodies. In addition to the County, the Department represents affiliated entities and county service districts including The Consortium for Solid Waste Management and the Extension, Solid Waste, Transportation, Animal and Siletz Area Law Enforcement Service Districts. The Department directs County Safety and Risk Management Services.

SERVICES PROVIDED

- Continued work on Board of Commissioner priorities including implementation of additional Short Term Rental business regulations.
- Continued work with County Administrator on long facilities projects and authorized project funding under the American Rescue Plan Act (ARPA)
- Restructure department to replace long term employees.
- Revise County Code to bring current with recent Ordinance enactments

GOALS & OBJECTIVES

- Implementation of new filing / case management system.
- Substantive amendments of County Code in business licensing, taxation, contracting, and enforcement.
- Comprehensive review and expansion of risk management programs and services

REVENUE & EXPENDITURE SUMMARY

County Counsel Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Intergovernmental - Local	–	–	–	–	$0	$0	–
Intergovernmental - Other	$203,825	–	–	–	$0	$0	–
Miscellaneous	–	–	–	–	–	–	–
REVENUES TOTAL	**$203,825**	**–**	**–**	**–**	**$0**	**$0**	**–**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$370,362	$444,023	$508,300	$553,221	$639,572	$721,133	13%
Represented	–	–	–	–	$0	$0	–
Part Time	$30,878	$25,950	$21,400	$19,400	$50,000	$50,000	0%
Holiday & Special Rate Pay	$375	$345	$360	$360	$0	$0	–
Overtime	–	–	–	–	$0	$0	–
Retirement	$43,106	$51,300	$58,783	$63,722	$73,713	$82,685	12%
Insurance	$69,551	$89,142	$118,261	$126,119	$164,068	$187,946	15%
Other Personnel Expenses	$38,802	$39,966	$45,140	$43,286	$58,835	$66,676	13%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Furniture & Equipment <$10K	$12,911	$5,865	$366	$1,721	$2,500	$3,500	40%
Office Expense	$71,055	$13,859	$13,036	$31,687	$22,500	$24,200	8%
Other Contract Services	$252,456	$233,975	$52,892	$70,986	$77,500	$200,000	158%
Program Expenses	$17,598	$179	$260	–	$1,000	$1,000	0%
Training & Professional Development	$17,479	$9,453	$18,424	$13,614	$22,500	$27,500	22%
Travel	$3,034	$1,906	$2,628	$535	$4,000	$4,000	0%
Internal Service Charges	$1,148	$1,276	$5,294	$2,383	$3,815	$5,725	50%
EXPENSES TOTAL	**$928,755**	**$917,241**	**$845,144**	**$927,034**	**$1,120,003**	**$1,374,365**	**23%**
Revenues less Expenses	-$724,930	-$917,241	-$845,144	-$927,034	-$1,120,003	-$1,374,365	–

CHALLENGES & OPPORTUNITIES

- **Successful completion of complex, multiple litigations in different venues around Ballot Measures on Aerial Spraying and Short Term Rental Regulations. Alternative approaches in place which may see further legal challenges.**
- **Completion of full staffing of department and continued work restructuring staff duties and responsibilities**

REVENUE

- **General Fund**
- **Limited fees and other revenues**

PERFORMANCE MEASURES

- **Case management and filing prior to June 30, 2024**
- **Code Amendments ongoing, but first proposals presented before December 31, 2023.**
- **Risk Management ongoing**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
COUNTY COUNSEL	4	4	5	5
FTE	**4**	**4**	**5**	**5**

Finance & Accounting 101-013

BUDGET ORG

Fund: 101 General Fund
Dept: 013 Finance & Accounting
Category: County Central Services

Finance Director - Lennon Pierce
Assistant Finance Director - Vacant
Accounting Analyst-Payroll - Diana Parmelee

OVERVIEW

The primary responsibility of Finance & Accounting is the wise use and stewardship of the public's tax dollars. Through a judicious annual budgeting process, and the diligent daily efforts of our highly trained finance and budget staff, Lincoln County maintains an open, accurate, and accountable record of all financial practices.

Budget

- Planning, implementation and monitoring of the county budget in the current and future years.
- The Budget Team performs a variety of budgetary functions including revenue projections, trend analysis, capital expenditure management, multiple year budget forecasting, and Oregon Budget Law compliance.
- Coordinating with County departments and agencies to prepare the County's annual budget and online budget book.
- Throughout the fiscal year, the department monitors budget execution, tracks expenditures, and makes necessary adjustments.

Financial Services

- Accounts Payable – managing the payment process to outside vendors as well as for employee reimbursements to ensure that each payment is supported by appropriate documentation and complies with county and other relevant policies, regulations, and standards, in addition to generating and filing 1099 tax forms.
- Purchasing Cards – reconciliation ensuring that cardholders are following the guidelines of the program as well as complying with county policies.
- General Ledger Accounting – preparing, reviewing, and approving of accounting transactions for inclusion in the county's general ledger. Journal entries are reviewed for compliance with Generally Accepted Accounting Principles (GAAP) and Government Accounting Standard Board (GASB) pronouncements.
- Processes payroll for 26 pay periods per calendar year for approximately 500+ employees. On a quarterly basis, payroll is responsible for filing federal and state withholding reports and annually

processing W-2 forms.

Financial Reporting & Compliance

- Financial System Management – working alongside the IT department to maintain the integrity of the county's financial software systems.
- Financial Reporting and Audit – collaborate audit plans, risk assessments, and testing approaches in addition to coordinating items requested by Independent Auditors with County Departments. Assist with preparing the Annual Comprehensive Financial Report (ACFR), produced annually. Another key component of financial reporting is the Schedule of Expenditures of Federal Awards (SEFA) which is audited annually.
- Capital Assets – managing assets that are capital in nature, from procurement to capitalization, tracking and depreciation in compliance with GASB.

SERVICES PROVIDED

- Payroll Processing
- Vendor Payment Processing
- Budget Management & Reporting
- Financial Reporting and Audit Coordination

GOALS & OBJECTIVES

- Continue implementation of DebtBook lease and subscription software platform
- Support the County's high-performing operations with effective communication, accuracy, innovation, and sound fiscal policies.
- To improve efficiency by increasing the volume and speed of Vendor payments with implementation of AP Automation

REVENUE & EXPENDITURE SUMMARY

Finance & Accounting Revenues & Expenses

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Charges For Services	$62,909	$58,558	$60,389	$87,307	$55,000	$55,000	0%
Miscellaneous	–	–	–	$16,400	–	–	–
REVENUES TOTAL	**$62,909**	**$58,558**	**$60,389**	**$103,707**	**$55,000**	**$55,000**	**0%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$453,990	$561,945	$539,912	$583,012	$635,159	$585,000	-8%
Represented	$31,722	$34,285	$36,272	$40,169	$41,646	$45,532	9%
Part Time	–	–	–	–	$0	$0	–
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Overtime	$5,436	$2,771	$5,458	$5,782	$0	$0	–
Retirement	$58,081	$70,145	$67,796	$73,295	$79,159	$50,112	-37%
Insurance	$116,469	$132,841	$132,818	$153,846	$200,852	$228,651	14%
Other Personnel Expenses	$47,286	$51,323	$49,898	$48,518	$62,733	$38,233	-39%
PS Budget Adjustments	–	–	–	–	-$106,730	$0	-100%
Furniture & Equipment <$10K	$7,221	$2,345	$1,223	–	$1,500	$1,500	0%
Office Expense	$133,031	$104,593	$179,189	$270,775	$158,100	$207,650	31%
Other Contract Services	$32,777	$10,995	$331,529	$160,156	$132,000	$132,000	0%
Program Expenses	$7,065	$1,914	$50,725	$2,607	$2,500	$2,500	0%
Rent & Facilities Expense	$7,938	$4,976	$10,789	$5,772	$10,789	$10,789	0%
Training & Professional Development	$1,269	$9,015	$5,728	$4,784	$5,500	$6,000	9%
Travel	$105	$13,574	$6,589	$13,481	$5,000	$8,000	60%

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Capital Expenditures	–	$960	–	–	–	–	–
Internal Service Charges	$4,240	$5,010	$9,866	$7,278	$8,181	$8,981	10%
EXPENSES TOTAL	**$906,631**	**$1,006,692**	**$1,427,792**	**$1,369,474**	**$1,236,389**	**$1,324,948**	**7%**
Revenues less Expenses	-$843,722	-$948,134	-$1,367,403	-$1,265,767	-$1,181,389	-$1,269,948	–

CHALLENGES & OPPORTUNITIES

- **Restructured the department to improve efficiency and improve service to County departments.**
- **Completed annual tax and benefit reporting within required timeframes.**

REVENUE

- **General Fund**
- **Partially funded by indirect cost reimbursements from other operating funds.**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
FINANCE & ACCOUNTING	7.75	8.25	8.25	8.25
FTE	**7.75**	**8.25**	**8.25**	**8.25**

Facilities Management 101-912

BUDGET ORG

Fund: 101 General Fund
Dept: 912 Facilities Maintenance Services
Category: County Central Services

KEY STAFF

Mikel Diwan, Public Works Director
Mike Copp, Facilities Maintenance Supervisor

OVERVIEW

The Facilities Maintenance division oversees the maintenance and logistical support for county facilities to ensure staff and citizens have a safe, clean, and serviceable work environment. The division also provides project management for facility renovations, improvements, repairs, and enhancements. Facilities Maintenance staff are responsible for unscheduled work, preventative maintenance work, and being available for 24-hour emergency response needs.

SERVICES PROVIDED

Location: 880 NE 7th Street, Newport, OR
Phone: (541) 265-5747
Hours of Operation: 8:00 am to 4:00 pm Monday through Thursday - closed during the noon hour
Email: lcpw@co.lincoln.or.us

Staffing:

Current Services:

- Service, supply, and maintain county facilities and related equipment
- Provide project management and oversight for assigned capital projects

GOALS & OBJECTIVES

- Increase staffing levels to sufficiently respond proactively rather than reactively
- Make ADA improvements to various showers and cells in the county jail
- Repaint and seal the courthouse building
- Complete the modernization and upgrades to the jail and courthouse elevators
- Establish a capital projects fund for long-term planning of costly facility needs
- Modify the workorder protocol for submission and finance coding
- Complete a comprehensive maintenance program for all county buildings

REVENUE & EXPENDITURE SUMMARY

Facilities Management Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Miscellaneous	–	–	–	$197	–	–	–
Interfund Transfers In	$28,000	$33,000	$33,000	$33,000	$33,000	$33,000	0%
REVENUES TOTAL	**$28,000**	**$33,000**	**$33,000**	**$33,197**	**$33,000**	**$33,000**	**0%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$96,260	$109,365	$79,781	$87,702	$91,206	$101,375	11%
Represented	$263,312	$234,803	$228,323	$246,851	$277,384	$343,500	24%
Holiday & Special Rate Pay	$1,920	$1,713	$1,209	$879	$1,800	$1,800	0%
Overtime	$24,480	$36,319	$15,022	$7,154	$20,000	$20,000	0%
Retirement	$43,320	$42,534	$36,363	$38,816	$41,283	$49,674	20%
Insurance	$87,767	$73,072	$72,164	$88,301	$114,814	$161,562	41%
Other Personnel Expenses	$45,790	$34,180	$31,788	$34,456	$38,228	$50,726	33%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Furniture & Equipment <$10K	$92,591	$51,491	$23,455	$2,634	$0	$3,000	–
Office Expense	$173,164	$182,328	$146,325	$148,386	$132,600	$152,700	15%
Other Contract Services	$179,203	$150,481	$250,854	$290,121	$265,000	$315,000	19%
Program Expenses	$119,139	$107,090	$105,565	$148,737	$123,000	$163,000	33%
Rent & Facilities Expense	$234,345	$226,315	$190,126	$182,468	$285,000	$290,000	2%
Training & Professional Development	$1,851	$316	$2,628	$4,362	$5,500	$5,500	0%
Travel	$2,362	–	-$1,369	$601	$1,000	$1,000	0%
Capital Expenditures	–	–	–	$79,336	$0	$0	–
Internal Service Charges	$15,955	$16,169	$88,571	$98,215	$103,605	$103,650	0%
EXPENSES TOTAL	**$1,381,459**	**$1,266,175**	**$1,270,806**	**$1,459,020**	**$1,500,420**	**$1,762,487**	**17%**
Revenues less Expenses	-$1,353,459	-$1,233,174	-$1,237,806	-$1,425,822	-$1,467,420	-$1,729,487	–

CHALLENGES & OPPORTUNITIES

- **Continue to be challenged in responding to all work requests with limited personnel**
- **The County continues to expand its facility needs without expanding the maintenance program**
- **Currently converting fluorescent lighting to LEDs in most county facilities**
- **With Parks being reorganized from under Public Works, the division will defer more park facility tasks to park staff**

REVENUE

General Fund and service charges to Special Revenue Funds

PERFORMANCE MEASURES

- **Continue to be challenged in responding to all work requests with limited personnel**
- **The County continues to expand its facility needs without expanding the maintenance program**
- **Currently converting fluorescent lighting to LEDs in most county facilities**
- **With Parks being reorganized from under Public Works, the division will defer more park facility tasks to park staff**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
FACILITIES MANAGEMENT	5.4	5.4	5.4	5.6
FTE	**5.4**	**5.4**	**5.4**	**5.6**

Information Technology 101-913

BUDGET ORG

Fund: 101 General Fund
Dept: 913 Information Technology
Category: County Central Services

KEY STAFF

Todd Richmond, IT Director

OVERVIEW

The IT Department manages all computer, phone, and network services for the county. IT staff provides all levels of support to county users, while maintaining compliance with a number of audits.

SERVICES PROVIDED

Location: Lincoln County Courthouse
225 West Olive Street
Newport, OR 97365
Phone: (541) 265-0123
Hours of Operation:
Email: itstaff@co.lincoln.or.us

Staffing:

Current Services:
Information Technology (IT) acts as a force multiplier by providing the following services:

- Helpdesk support
- Network support
- Application support
- Phone system support
- Long term planning
- Audit support
- Remote access and mobile workforce support

GOALS & OBJECTIVES

- Maintain support level and response time of 15 minutes
- Focus on CJIS, HIPPA, and Cyber Security Insurance compliance
- Formalize retention schedule for file and email
- Finish the migration of 100 servers to Windows Server 2019

- Maintain current patch levels
- Start replacement of old phones (actual handsets)

REVENUE & EXPENDITURE SUMMARY

Information Technology Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
–	–	–	–	–	–	–	–
REVENUES TOTAL	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$398,658	$422,860	$429,351	$490,277	$510,573	$599,854	17%
Represented	$215,391	$242,697	$236,402	$255,372	$291,320	$309,195	6%
Part Time	–	–	–	$9,037	–	–	–
Holiday & Special Rate Pay	$1,890	$1,545	$855	$720	$1,440	$1,440	0%
Overtime	$84	$980	$11	–	$0	$0	–
Retirement	$71,703	$76,711	$76,544	$85,562	$91,727	$92,139	0%
Insurance	$183,135	$178,433	$172,866	$186,340	$223,078	$262,640	18%
Other Personnel Expenses	$60,422	$59,226	$59,494	$60,534	$75,687	$82,184	9%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Furniture & Equipment <$10K	$103,865	$143,785	$288,082	$214,143	$250,000	$300,000	20%
IT Software & Equipment	$397,992	$628,466	$626,911	$764,936	$682,000	$760,000	11%
Office Expense	$439,378	$509,845	$562,924	$629,618	$838,800	$939,800	12%
Other Contract Services	$337,764	$427,836	$379,672	$126,368	$281,400	$281,400	0%
Training & Professional Development	$361	$350	$2,387	$1,180	$2,300	$2,300	0%
Travel	$965	$941	$1,862	$2,496	$2,000	$2,000	0%
Capital Expenditures	–	–	–	–	–	–	–
Internal Service Charges	$2,638	$2,638	$7,947	$5,810	$6,290	$6,575	5%
EXPENSES TOTAL	**$2,214,244**	**$2,696,313**	**$2,845,307**	**$2,832,392**	**$3,256,615**	**$3,639,527**	**12%**
Revenues less Expenses	-$2,214,244	-$2,696,313	-$2,845,307	-$2,832,392	-$3,256,615	-$3,639,527	–

CHALLENGES & OPPORTUNITIES

- Started the update Servers to current supported OS
- Replaced over 100 computers
- Replaced 20% of our server infrastructure

REVENUE

- General Fund
- Partially funded by indirect cost reimbursements from other operating funds.

PERFORMANCE MEASURES

The Department is projected to process and close 8500 tickets and 8000 phone calls for support this year. IT attempts to maintain a 15 minute first contact policy that gets help to users quickly and efficiently so they can get back to work. This does not include projects such as our server upgrades. IT currently supports almost 600 users, contractors and volunteers. The County network consists of almost 1700 devices across the entire organization connected by fiber and routed back to our core switch. This requires the IT staff to support and maintain equipment in every location the county has a presence.

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
INFORMATION TECHNOLOGY	9.2	9.2	9.2	11
FTE	**9.2**	**9.2**	**9.2**	**11**

Human Resources 101-950

BUDGET ORG

Fund: 101 General Fund
Dept: 950 Human Resources
Category: County Central Services

KEY STAFF

David Collier, Human Resources Director
Jayleen Cook, Assistant Human Resources Director

OVERVIEW

The Human Resources department provides support to internal and external customers on all personnel related matters from hire to retire. As Human Resource professionals, we assist employees, supervisors, and the Board of Commissioners in interpreting County rules, policies, and procedures. The Human Resources department assists with negotiations and the administration of collective bargaining agreements.

SERVICES PROVIDED

Location: 210 SW Second Street, Newport, OR
Phone: (541) 265-4157
Hours of Operation: Monday through Friday 8:00 am to 5:00 pm, closed noon to 1:00 pm
Email: hr@co.lincoln.or.us

Staffing:

Current Services:
- Recruitment and Retention
- Employee Relations
- Administration of benefits and classification and compensation plans
- Administration of protected leaves
- Promoting a safe and healthy working environment
- Ensuring compliance with applicable employment law
- The Office is open 8-12 and 1-5 M-F and is located at 210 SW 2nd Street in Newport.
- HR can be contacted at HR@co.lincoln.or.us or 541-265-4157

GOALS & OBJECTIVES

- Countywide employee training sessions
- Reduce "Time to Fill" vacant positions

- **Increase Utilization of Wellness Benefit**
- **Lower Insurance loss ratio**

REVENUE & EXPENDITURE SUMMARY

Human Resources Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Miscellaneous	–	–	–	$6,506	$0	$0	–
REVENUES TOTAL	**–**	**–**	**–**	**$6,506**	**$0**	**$0**	**–**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$384,375	$387,864	$408,325	$463,160	$485,112	$455,177	-6%
Represented	–	–	–	–	$0	$0	–
Part Time	–	$1,845	–	–	$0	$0	–
Holiday & Special Rate Pay	$855	$1,935	$1,270	$720	$720	$720	0%
Overtime	–	–	$297	–	$0	$0	–
Retirement	$46,094	$46,098	$48,291	$54,382	$56,802	$53,509	-6%
Insurance	$89,499	$113,351	$112,608	$120,883	$124,815	$140,958	13%
Other Personnel Expenses	$36,756	$33,693	$35,443	$35,766	$44,674	$41,620	-7%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Client Services	$281	–	$250	$1,378	$1,000	$1,000	0%
Furniture & Equipment <$10K	$771	$1,597	$1,533	$668	$1,500	$1,500	0%
Office Expense	$41,635	$47,823	$58,213	$58,574	$74,050	$77,050	4%
Other Contract Services	$21,565	$11,621	$41,478	$2,562	$11,000	$11,000	0%
Program Expenses	$7,095	$20,158	$16,138	$27,115	$31,500	$73,600	134%
Training & Professional Development	$2,678	$9,963	$6,822	$10,773	$16,500	$16,500	0%
Travel	$782	$6,379	$3,859	$5,790	$9,000	$9,000	0%
Capital Expenditures	–	–	–	$8,515	$8,000	$0	-100%
Internal Service Charges	$1,450	$1,513	$4,593	$2,266	$2,475	$2,625	6%
EXPENSES TOTAL	**$633,836**	**$683,840**	**$739,119**	**$792,554**	**$867,148**	**$884,259**	**2%**
Revenues less Expenses	-$633,836	-$683,840	-$739,119	-$786,047	-$867,148	-$884,259	–

CHALLENGES & OPPORTUNITIES

- **Onboarded 109 employees in 2025**
- **Implementing the revised performance evaluation tool**
- **Implemented benefit education**

REVENUE

The only revenue source the Human Resources Department has, other than funding from the General Fund, is from selling Lincoln County gear. This is done on a break even basis.

PERFORMANCE MEASURES

- **The average "Time to fill" a vacant position for calendar year 2025 was 115 days. The time measured starts from the day the requisition to fill the position is submitted to Human Resources and ends on the day the new employee starts in that role. The average time was up from the previous year, but the average was impacted by a couple of recruitments that had been open for a long period of time.**

- **Benefits as a percentage of salary varies based on insurance coverage but falls between 38% (individual coverage) and 65% (family coverage) for an individual making an annual salary of $75,130.**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
HUMAN RESOURCES	5	5	5	5
FTE	**5**	**5**	**5**	**5**

Public Safety

OVERVIEW

Public Safety activities include various departments and programs relating to the Sheriff, District Attorney, and Community Justice funded through the General Fund. In addition, the Sheriff's Department provides contracted law enforcement services for the Cities of Depoe Bay and Waldport and through a Special Tax District to the Siletz area. Animal Services are also provided through a Special Tax District for residents across Lincoln County.

MAJOR ACTIVITIES Fund-101

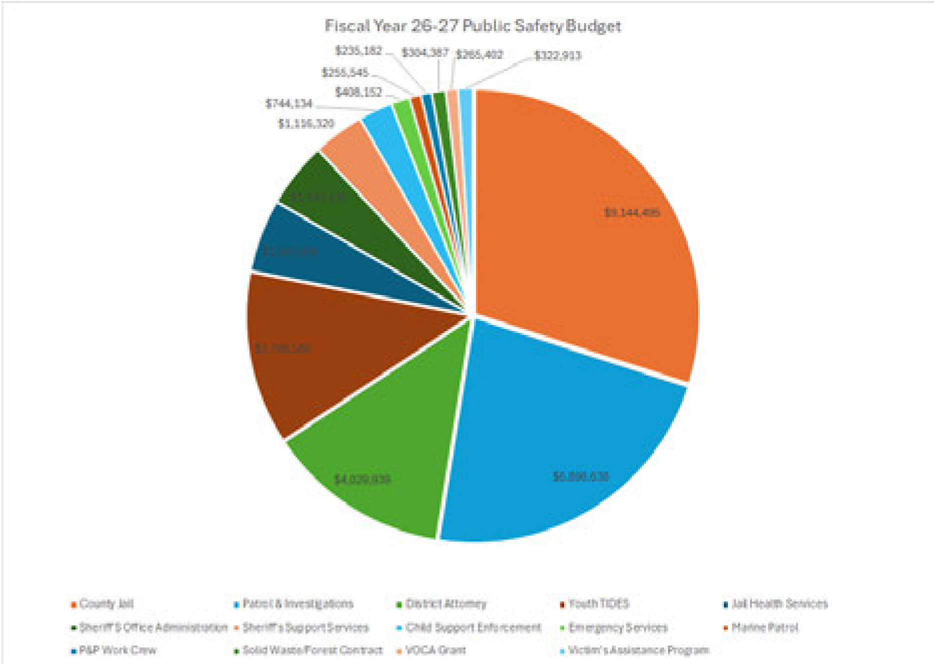
- 124-Work Crew
- 130-District Attorney
- 135-Child Support Services
- 150-Victims' Assistance Program
- 155-VOCA Grant
- 204-Sheifff's Office Administration
- 206-Sheriff's Support Services
- 210-Patrol and Investigations
- 211-Marine Patrol
- 285-Solid Waste / Forest Contract
- 290-Emergency Services
- 610-County Jail
- 611-Jail Services
- 640-Youth TIDES

Funding Sources

- General Funds
- Intergovernmental
- Charges for Services
- Permits & Fees
- Federal, State & Local
- Special Districts outside of the General Fund

Other Funds:

- General Funds
- Intergovernmental
- Charges for Services
- Permits & Fees
- Federal, State & Local



EXPENDITURE SUMMARY

General Fund Public Safety by Department

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 - 25 Budget	2025 - 26 Budget 2025-2026	2026 - 27 Budget
County Jail	$3,862,605	$4,767,724	$7,532,762	$7,725,703	$8,411,409	$9,144,495
Patrol & Investigations	$2,371,230	$3,113,204	$5,893,439	$6,214,613	$6,342,052	$6,898,638
District Attorney	$878,761	$1,243,024	$2,161,318	$2,861,545	$3,027,156	$4,029,939
Youth TIDES	$745,685	$1,106,917	$1,793,400	$2,596,875	$2,948,489	$3,798,580
Jail Health Services	$529,295	$873,762	$1,636,751	$1,498,253	$1,490,864	$1,593,698
Sheriff'S Office Administration	$310,884	$447,344	$801,686	$1,010,480	$1,114,314	$1,430,148
Sheriff's Support Services	$269,865	$451,600	$925,633	$943,569	$1,011,348	$1,116,320
Child Support Enforcement	$118,148	$193,512	$358,763	$377,978	$397,769	$744,134
Community Corrections (P&P)	$1,869,971	$141,730	$0	$0	$0	$0
Emergency Services	$145,429	$189,605	$379,446	$398,805	$450,004	$408,152
Marine Patrol	$142,042	$210,990	$362,472	$401,924	$412,138	$255,545
P&P Work Crew	$77,080	$126,979	$197,994	$339,266	$331,699	$235,182
Solid Waste/Forest Contract	$34,679	$115,139	$218,764	$218,716	$220,237	$304,387
VOCA Grant	$50,917	$111,509	$174,305	$184,096	$196,964	$265,402
Stepping Up Initiative Grant	$153,278	$174,146	$225,675	$265,949	$76,423	$0
Victim's Assistance Program	$11,451	$40,156	$51,916	$77,550	$77,550	$322,913
Medical Examiner	$46,938	$49,935	$127,720	$0	$0	$0
HB 3194 Funding/Transitional Housing	$96,641	$0	$0	$0	$0	$0
Drug Court/Specialty Courts	$58,942	$0	$0	$0	$0	$0
Downward Departure Program	$25,511	$0	$0	$0	$0	$0
TOTAL	**$11,799,351**	**$13,357,274**	**$22,842,043**	**$25,115,322**	**$26,508,416**	**$30,547,533**

DISTRICT ATTORNEY

- DA's Office
- Child Support Enforcement
- Victim's Assistance
- VOCA Grant

SHERIFF

- Jail
- Jail Health Services
- Patrol & Investigations
- Forest Patrol
- Marine Patrol
- Emergency Management
- Stepping Up Initiative
- Sheriff's Support Services
- Sheriff's Office Admin

COMMUNITY JUSTICE

- Youth TIDES
- Work Crew

WORKFORCE SUMMARY

FUNCTION	FY2024	FY2025	FY2026	FY2027
FTE				
PUBLIC SAFETY	176.2	173.55	174.4	177.82
FTE	**176.2**	**173.55**	**174.4**	**177.82**

District Attorney 101-130

BUDGET ORG

Fund: 101 General Fund
Dept: 130 District Attorney
Category: Public Safety

KEY STAFF

Jenna Wallace, District Attorney
Vacant, Administrative Chief

OVERVIEW

The Lincoln County District Attorney's Office, in collaboration with partners in the community, is dedicated to making Lincoln County a safer place by seeking justice with integrity and compassion. The Office holds offenders accountable for their actions, provide services to crime victims, fight to ensure child support obligations are met, and give a voice to children and adults who have been victimized by crimes. The District Attorney's Office is led by the state elected District Attorney.

SERVICES PROVIDED

Location: Lincoln County Courthouse, 225 W Olive Street, Newport, Oregon
Phone: (541) 265-4145
Hours of Operation: Monday through Friday 8:15 am – 4:00 pm Closed Noon - !:00 pm
Email: dareception@co.lincoln.or.us

Current Services:
The District Attorney's Office is primarily responsible for prosecuting all criminal acts that occur within Lincoln County. The District Attorney's Office processes all incoming law enforcement referrals from 5 local law enforcement agencies in Lincoln County. Deputy District Attorneys review all referred cases, determine whether investigations are complete, make charging decisions, and prepare court filing paperwork. Deputy District Attorneys present all felony cases to the Lincoln County Grand Jury, which is scheduled two times each week and is coordinated by the District Attorney's Office. The District Attorney's Office represents the State of Oregon as a trial lawyer in the prosecution of violations, misdemeanor and felony cases. Criminal offenses include but are not limited to driving under the influence of intoxicants (DUII), petty theft, complex property and financial crimes, drug crimes, sex crimes, domestic violence, child and elder abuse crimes, assault, human trafficking, and homicide.
Deputy District Attorneys advise and assist law enforcement agencies with drafting search warrants and probable cause affidavits for arrest warrants.
The District Attorney's Office participates in specialty treatment court programs, including Drug Court, Mental Health and Wellness Court, Family Support Court, and Domestic Violence Court. The

District Attorney’s office responds to major crimes as a member of the Lincoln County Major Crime Team and represents the State on five multidisciplinary teams, which include concerns regarding child abuse, elder abuse, and sexual assault. The District Attorney is also tasked with investigating all officer-involved shootings and law enforcement use of force. Deputy District Attorneys represent the State in civil commitment hearings and respond to all expungement requests. The District Attorney’s Office administers four grants and are tasked for reporting to federal, state, and local agencies. The District Attorney also reviews any ethical allegations regarding law enforcement officers and making a Brady determination regarding disclosure.
The District Attorney's Office is also in charge of housing and coordinating the Lincoln County Deflection Program. Additionally, the District Attorney's Office houses Crime Victim Advocates, who provide crime victim services to crime victims by following Crime Victims’ Rights and abiding by state statutes and guidelines. Further, the District Attorney's Office is responsible for enforcing child support payments per Oregon Department of Justice guidelines and statute mandates.

GOALS & OBJECTIVES

Goals and objectives for the 2026/2027 Fiscal Year include:

- The District Attorney's Office is focused on hiring and training new employees to better serve the needs of Lincoln County.
- The District Attorney's Office is also dedicated to collaborating with local law enforcement agencies to reimplement the Lincoln County Interagency Narcotics Team (LINT) to increase investigative efforts to detect individuals selling methamphetamine, cocaine, fentanyl, etc. in our community, removing dangerous controlled substances from Lincoln County, and promoting public safety through the successful prosecution of these individuals. This goal requires dedicating a Deputy District Attorney to the narcotics enforcement team.
- The District Attorney's Office is also focused on continuing to work collaboratively and creatively with community partners and the Lincoln County Circuit Court through representation and participating in the Deflection Program and Lincoln County’s Specialty Court Programs, including Drug Court, Mental Health and Wellness Court, and Family Support Court.

REVENUE & EXPENDITURE SUMMARY

District Attorney Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Charges For Services	$92,908	$90,741	$93,370	$123,420	$90,000	$126,000	40%
Intergovernmental	–	–	–	$341,256	$0	$794,606	–
Intergovernmental - Federal	–	–	–	–	$0	$0	–
Miscellaneous	–	–	$12,434	$250	$0	$0	–
REVENUES TOTAL	**$92,908**	**$90,741**	**$105,804**	**$464,926**	**$90,000**	**$920,606**	**923%**
Expenses							
Elected Officials	$23,826	$25,363	$25,864	$26,254	$27,042	$29,295	8%
Non-Represented	$299,463	$272,689	$311,746	$165,202	$293,954	$246,201	-16%
Represented	$1,119,005	$938,747	$936,389	$991,473	$1,360,987	$1,728,882	27%
Part Time	$24,280	$31,100	$27,951	$53,999	$98,477	$98,477	0%
Holiday & Special Rate Pay	–	$550	$1,265	$1,320	$1,320	$0	-100%
Overtime	$660	$4,247	$1,808	$706	$0	$0	–
Retirement	$162,003	$137,970	$141,775	$132,099	$189,483	$228,108	20%
Insurance	$369,052	$302,994	$305,663	$350,501	$597,590	$611,134	2%
Other Personnel Expenses	$141,243	$111,842	$115,262	$100,056	$156,713	$181,384	16%
PS Budget Adjustments	–	–	–	–	-$123,000	-$123,000	0%
Client Services	–	–	–	–	$300	$300	0%
Furniture & Equipment <$10K	$5,608	$19,744	$11,721	$9,001	$9,000	$9,000	0%
Office Expense	$67,788	$65,635	$74,557	$75,401	$90,500	$96,500	7%

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Other Contract Services	$15,901	$16,139	$56,255	$224,682	$154,992	$55,000	-65%
Program Expenses	$37,488	$54,413	$51,959	$80,260	$63,500	$756,890	1,092%
Training & Professional Development	$32,391	$43,171	$37,397	$36,726	$50,000	$50,843	2%
Travel	$4,682	$16,530	$27,994	$18,102	$27,550	$32,550	18%
Internal Service Charges	$17,743	$18,930	$33,712	$17,225	$28,748	$28,375	-1%
Contingency	–	–	–	–	$0	$0	–
EXPENSES TOTAL	**$2,321,130**	**$2,060,064**	**$2,161,318**	**$2,283,007**	**$3,027,156**	**$4,029,939**	**33%**
Revenues less Expenses	-$2,228,223	-$1,969,324	-$2,055,514	-$1,818,081	-$2,937,156	-$3,109,333	–

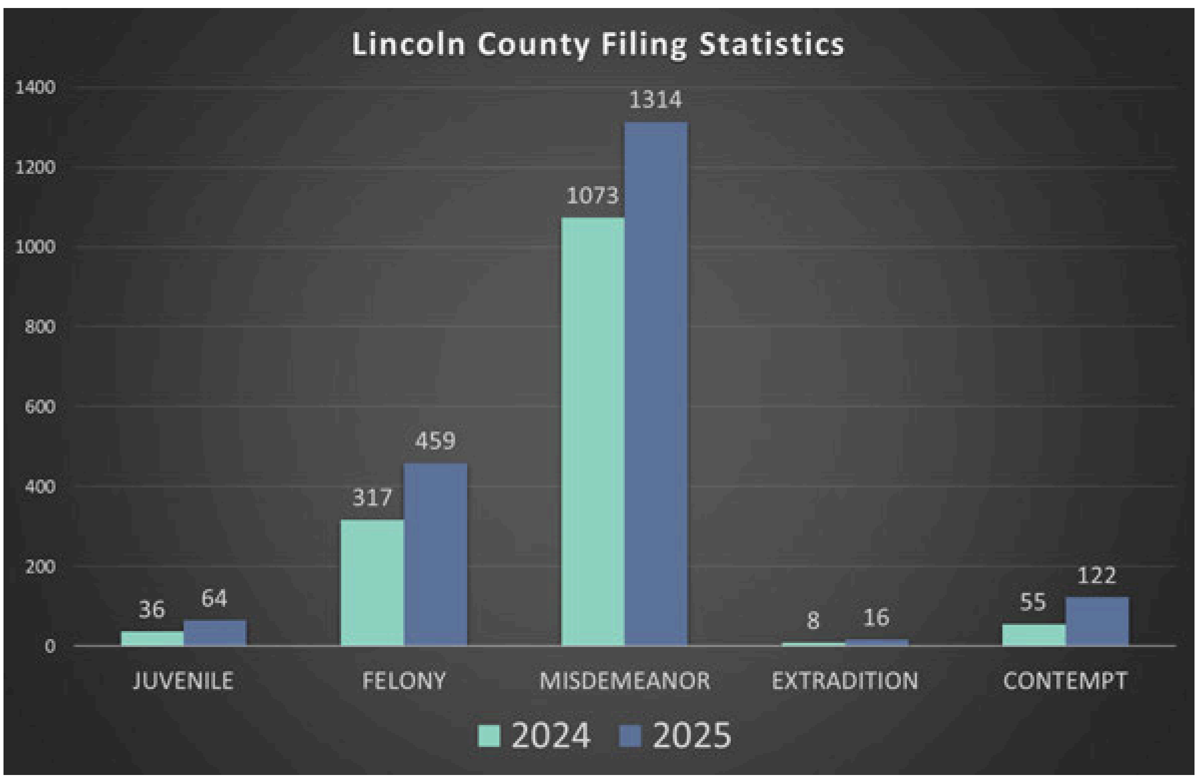
CHALLENGES & OPPORTUNITIES

The District Attorney's Office will focus on hiring and managing its resources.

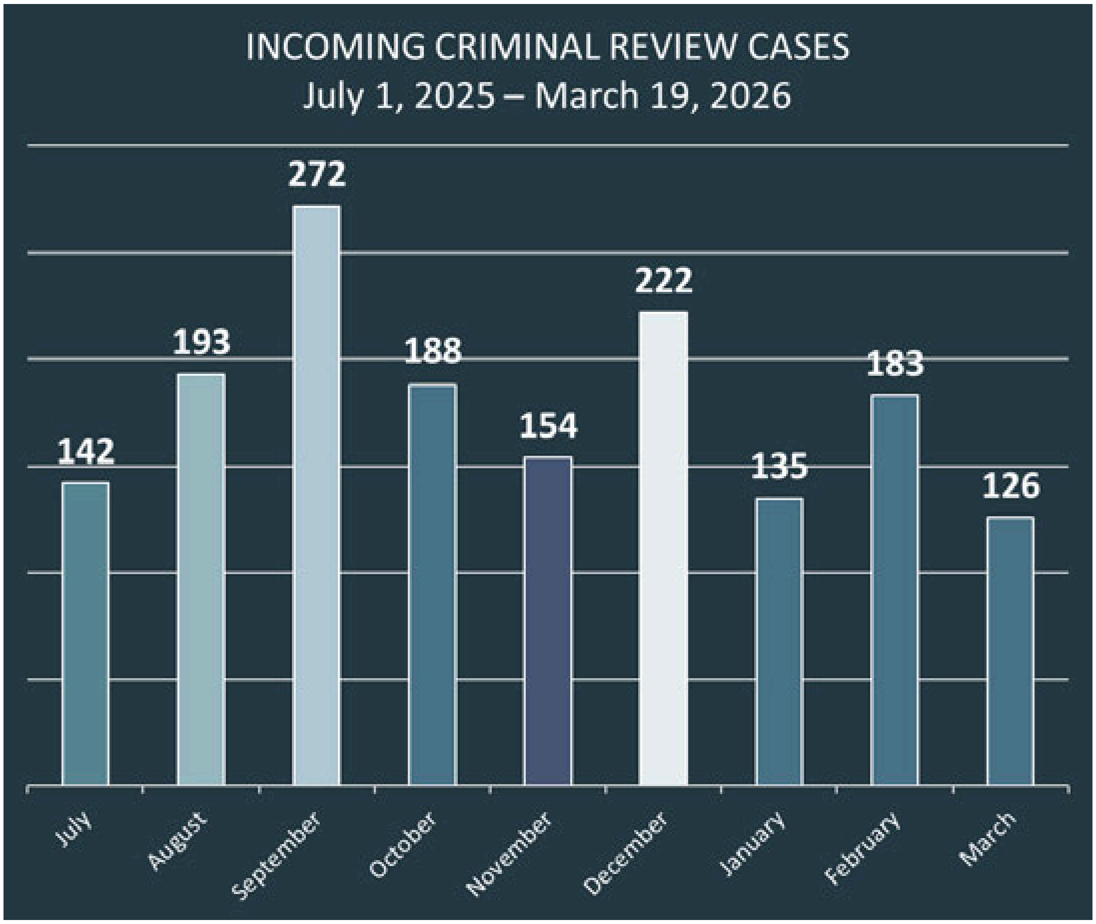
REVENUE

The District Attorney's Office receives some revenue by way of reimbursement for discovery fees and is otherwise funded by Lincoln County's General Fund.

PERFORMANCE MEASURES



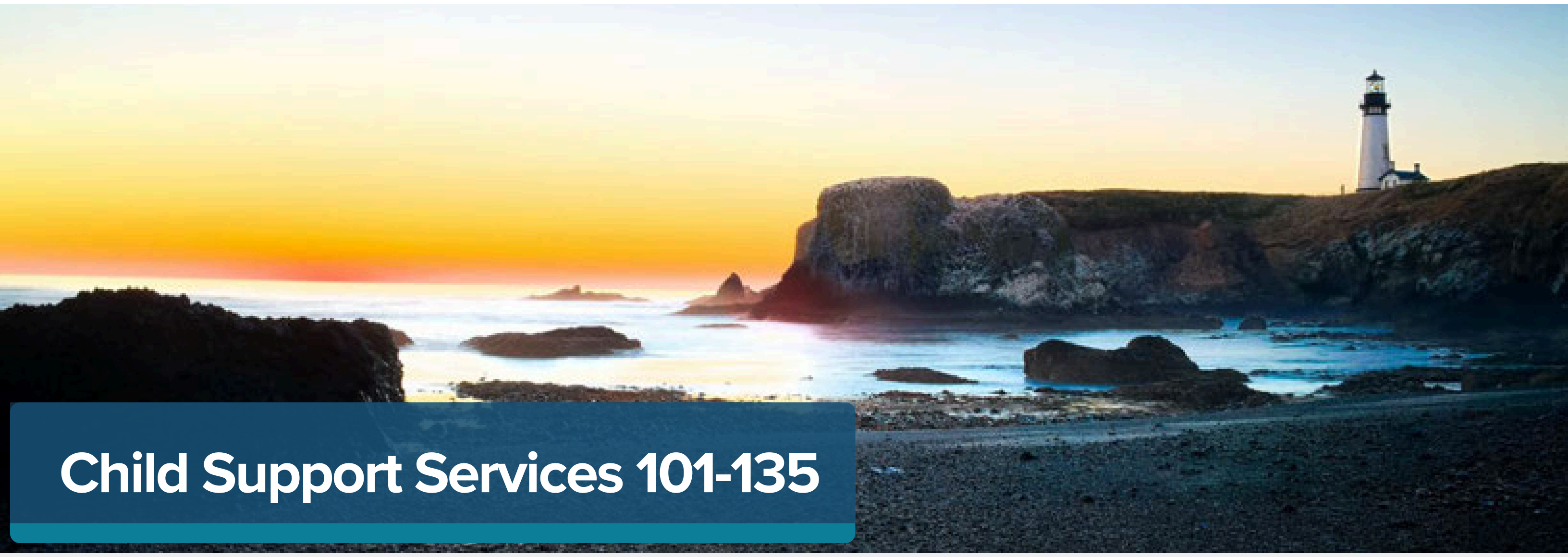
These statistics were obtained from the Oregon Judicial Department.



These statistics were obtained from the District Attorney's Office.

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
DISTRICT ATTORNEY	23.3	23.3	23.3	23
FTE	**23.3**	**23.3**	**23.3**	**23**



Child Support Services 101-135

BUDGET ORG

Fund: 101 General Fund
Dept: 135 Child Support Services
Category: Public Safety

KEY STAFF

Jenna Wallace, District Attorney
Vacant, Executive Chief

OVERVIEW

The Child Support Services Division of the District Attorney's Office is responsible for collecting current and past due child support payments on behalf of those to whom payments are due. When child support is not collected voluntarily and is past due, Child Support Services takes legal action by way of license suspensions, filing contempt charges subject to jail penalties, and other actions.

SERVICES PROVIDED

Location: Lincoln County Courthouse, 225 W Olive Street, Newport, Oregon
Phone: (541) 265-4173
Hours of Operation: By appointment only
Email: dareception@co.lincoln.or.us

The Child Support Services Division of the District Attorney's Office, under District Attorney Jenna Wallace, is directed by a Deputy District Attorney dedicated entirely to Child Support Services and 2 caseworkers.
Current Services:

- Sets up child support payment arrangements to try to reduce the amount of fines and interest fees so that money goes to the child rather than fee payment
- Establish paternity
- Find noncustodial parent
- Establish a child support order or make changes to an existing order
- Coordinate a child's health care coverage
- Determine the amount of past due child support, collect and process child support payments, and assist in enforcing court ordered support.

The Child Support division in Lincoln County provides services that local residents would have to travel over an hour away to Albany for any in person Child Support services.

GOALS & OBJECTIVES

Goals and objectives for the 2026/2027 Fiscal Year include:

- **Continue collecting current and past due child support payments to ensure children are receiving the financial support they are entitled to, under the law.**

REVENUE & EXPENDITURE SUMMARY

Child Support Enforcement Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Intergovernmental	–	–	–	–	–	–	–
Intergovernmental - Federal	$187,645	$248,728	$256,108	$276,945	$285,212	$285,212	0%
REVENUES TOTAL	**$187,645**	**$248,728**	**$256,108**	**$276,945**	**$285,212**	**$285,212**	**0%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	–	–	–	–	$0	$0	–
Represented	$210,027	$217,101	$221,035	$233,304	$242,238	$500,294	107%
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Overtime	–	–	–	–	$0	$0	–
Retirement	$23,268	$23,881	$24,314	$25,663	$26,395	$55,711	111%
Insurance	$65,279	$64,445	$72,678	$77,037	$84,435	$117,647	39%
Other Personnel Expenses	$20,250	$18,482	$18,621	$17,604	$22,091	$42,822	94%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Client Services	$126	–	–	$141	$400	$200	-50%
Furniture & Equipment <$10K	–	–	–	$3,034	$1,600	$3,000	88%
Office Expense	$8,145	$9,704	$8,449	$7,965	$15,150	$9,500	-37%
Other Contract Services	$295	$200	$300	$85	$800	$300	-62%
Rent & Facilities Expense	–	–	$9,480	$10,270	$0	$11,000	–
Training & Professional Development	–	$211	$395	$250	$400	$400	0%
Travel	–	$369	$762	$754	$2,900	$1,000	-66%
Internal Service Charges	$825	$863	$2,729	$1,348	$1,360	$2,260	66%
EXPENSES TOTAL	**$328,215**	**$335,255**	**$358,763**	**$377,456**	**$397,769**	**$744,134**	**87%**
Revenues less Expenses	-$140,570	-$86,527	-$102,655	-$100,511	-$112,557	-$458,922	–

CHALLENGES & OPPORTUNITIES

Challenges and opportunities facing the department in the next fiscal year include:

- **One of the most challenging subjects addressed in helping families receive the services they need is when our Child Support Division addresses parentage during their engagement with families. Child Support personnel ask deeply personal questions and require parents to provide private information. Our Child Support personnel remain mindful of how these questions may be received and choose their words thoughtfully.**
- **The Child Support Division of the District Attorney's Office is a smaller office with a smaller caseload than larger State Offices. They are able to answer calls in a timelier manner and clients can feel confident they will be able to speak to a case manager directly about their questions and concerns and not get stuck in a phone tree or call center. Our office can also accept and provide Oregon Child Support Program forms even when their case is being handled by a different branch from Oregon outside of Lincoln County. Having less travel time to speak in person to a Child Support Services case worker saves clients' money and time.**

REVENUE

The Child Support Services Division of the District Attorney's Office is funded with a mix of federal, state, and county funds. The largest proportion of funding comes from federal funds passed through the Oregon Department of Justice.

PERFORMANCE MEASURES

- **The Child Support Services division of the District Attorney's Office collected a total of $2,306,100 in owed child support from July 1, 2024, to March 1, 2026.**
- **From July 1, 2024, to March 1, 2026, Child Support Services collected $1,658,611 in owed child support and worked diligently to recover $647,439 of past due child support payments without needing to take legal action by filing contempt charges with the court.**
- **Our Child Support Services division of the District Attorney's Office is currently serving approximately 551 children living in Lincoln County, in addition to assisting and communicating with other county offices, as cases frequently change jurisdictions.**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
CHILD SUPPORT ENFORCEMENT	2.8	2.8	2.8	2.8
FTE	**2.8**	**2.8**	**2.8**	**2.8**

Victim's Assistance Program 101-150

BUDGET ORG

Fund: 101 General Fund
Dept: 150 Victim's Assistance Program
Category: Public Safety

KEY STAFF

Jenna Wallace, District Attorney
Marcia Thompson, Supervisor

OVERVIEW

The Victims Assistance Program in the District Attorney's Office provides direct services for crime victims, including but not limited to, notification of crime victims' rights, notification of court proceedings, assistance with resources referral, assistance with crime victim compensation applications, and advocacy in court proceedings. Every crime victim has constitutional rights, just like every defendant who is charged with a crime. The District Attorney's Office aims to ensure crime victims' rights are upheld at every stage of the criminal justice process.

SERVICES PROVIDED

Location: Lincoln County Courthouse 225 W. Olive St., Room 100, Newport, OR 97365
Phone: (541) 265-0265
Hours of Operation: Monday – Friday, 8:15am to 4:00pm (closed 12-1pm)
Email: dareception@co.lincoln.or.us

Current Services:
The Victims Assistance Program, under District Attorney Jenna Wallace, is supervised by Marcia Thompson. The CFA grant typically funds approximately .80 FTE in our Victims Assistance Program. Services: Advise crime victims of their constitutional rights, notify crime victims of all court proceedings, assert and uphold crime victims' rights, and provide advocacy services and resource referrals to community partners.

GOALS & OBJECTIVES

Goals and objectives for the 2026/2027 Fiscal Year include:

- Implement a robust victim advocate volunteer program.
- Implement a regularly scheduled meeting with our community partners involved with underserved populations in addition to our participation in Multidisciplinary Meetings for Child Abuse, Elder Abuse, Sexual Assault Response, and Domestic Abuse Response teams.

REVENUE & EXPENDITURE SUMMARY

Victim's Assistance Program Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$30,844	$52,911	$49,391	$1,370	$17,442	$17,442	0%
Intergovernmental - State	$37,446	$45,197	$3,895	$78,499	$57,100	$57,100	0%
REVENUES TOTAL	**$68,290**	**$98,108**	**$53,286**	**$79,869**	**$74,542**	**$74,542**	**0%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	–	–	–	–	$0	$4,500	–
Represented	$3,928	$13,215	$25,294	$30,258	$31,298	$160,586	413%
Part Time	$7,049	$21,800	$6,013	$5,300	$13,185	$13,185	0%
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Overtime	–	–	–	–	$0	$0	–
Retirement	$432	$1,454	$2,783	$3,329	$3,443	$19,219	458%
Insurance	$2,657	$6,974	$14,259	$16,540	$18,226	$100,764	453%
Other Personnel Expenses	$1,100	$3,179	$2,774	$2,797	$3,344	$15,720	370%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Office Expense	–	-$275	–	–	$0	$0	–
Other Contract Services	–	–	–	–	–	–	–
Program Expenses	–	$1,760	–	–	$0	$0	–
Training & Professional Development	–	–	–	–	$0	$0	–
Travel	–	–	–	–	$0	$0	–
Internal Service Charges	$213	$609	$795	$424	$263	$1,148	337%
Contingency	–	–	–	–	$7,791	$7,791	0%
EXPENSES TOTAL	**$15,379**	**$48,717**	**$51,916**	**$58,649**	**$77,550**	**$322,913**	**316%**
Revenues less Expenses	$52,911	$49,391	$1,370	$21,220	-$3,008	-$248,371	–

CHALLENGES & OPPORTUNITIES

Challenges and opportunities facing the department in the next fiscal year include:

- **With rising costs, our CFA grant funds will likely fund less full-time employees in our program, which would affect our ability to sustain providing required services to victims of crime.**

REVENUE

CFA grant funds are state funds from the Oregon Department of Justice, Crime Victim and Survivor Services Division.

PERFORMANCE MEASURES

- **From October 2024 - September 2025, the CFA-funded Victims Assistance Program personnel served 1,094 victims of crime and provided 9,699 crime victim services.**
- **The District Attorney's Office Victims Assistance Program has served a total of 3,443 victims of crime and provided 30,920 crime victim services.**

WORKFORCE SUMMARY

Victim's Assistance Program

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
VICTIM'S ASSISTANCE PROGRAM	0.25	0.5	0.5	0.98
FTE	**0.25**	**0.5**	**0.5**	**0.98**

VOCA Grant 101-155

BUDGET ORG

Fund: 101 General Fund
Dept: 155 VOCA Grant
Category: Public Safety

KEY STAFF

Jenna Wallace, District Attorney
Ellen Everitt, Executive Chief
Marcia Thompson, Supervisor

OVERVIEW

The Victims of Crime Act (VOCA) program is a federal funded grant program administered by the Oregon Department of Justice which provides funding for the Victims Assistance Program in the District Attorney's Office. This program provides direct services for crime victims, including but not limited to, notification of crime victims' rights, notification of court proceedings, assistance with resources referral, assistance with crime victim compensation applications, and advocacy in court proceedings. Every crime victim has constitutional rights, just like every defendant who is charged with a crime. The District Attorney's Office aims to ensure crime victims' rights are upheld at every stage of the criminal justice process.

SERVICES PROVIDED

Location: Lincoln County Courthouse, 225 W. Olive St., Room 100, Newport, OR 97365
Phone: (541) 265-4145
Hours of Operation: Monday – Friday, 8:15am to 4:00pm (closed 12-1pm)
Email: dareception@co.lincoln.or.us

The Victims Assistance Program under District Attorney Jenna Wallace and is supervised by Marcia Thompson.
Current Services:

- Advise crime victims of their constitutional rights
- Notify crime victims of all court proceedings
- Assert and uphold crime victims' rights
- Provide advocacy services and resource referrals to community partners

GOALS & OBJECTIVES

Goals and objectives for the 2026/2027 Fiscal Year include:

- Implement a robust victim advocate volunteer program

- Implement a regularly scheduled meeting with our community partners involved with underserved populations in addition to our participation in Multidisciplinary Meetings for Child Abuse, Elder Abuse, Sexual Assault Response, and Domestic Abuse Response teams

REVENUE & EXPENDITURE SUMMARY

VOCA Grant Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	–	–	–	$0	$0	–
Intergovernmental - Federal	$42,558	$123,873	$115,190	$117,295	$104,342	$0	-100%
REVENUES TOTAL	**$42,558**	**$123,873**	**$115,190**	**$117,295**	**$104,342**	**$0**	**-100%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$70,794	$72,734	$75,115	$79,634	$82,421	$88,292	7%
Represented	$11,784	$39,644	$30,628	$30,258	$31,298	$71,318	128%
Part Time	$2,031	–	$4,707	$4,454	$13,373	$0	-100%
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Overtime	–	–	–	–	$0	$0	–
Retirement	$9,701	$12,879	$12,172	$12,628	$13,049	$18,097	39%
Insurance	$29,033	$41,838	$40,480	$41,372	$45,650	$72,361	59%
Other Personnel Expenses	$8,404	$9,809	$9,674	$8,913	$10,465	$14,684	40%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Office Expense	–	–	–	–	$0	$0	–
Other Contract Services	$223	–	–	$69	$0	$0	–
Training & Professional Development	$1,125	$2,104	–	–	$0	$0	–
Travel	–	$5,187	$0	–	$0	$0	–
Internal Service Charges	$400	$503	$1,530	$751	$708	$650	-8%
EXPENSES TOTAL	**$133,496**	**$184,697**	**$174,305**	**$178,079**	**$196,964**	**$265,402**	**35%**
Revenues less Expenses	-$90,938	-$60,824	-$59,114	-$60,784	-$92,622	-$265,402	–

CHALLENGES & OPPORTUNITIES

Challenges and opportunities facing the department in the next fiscal year include:

- With the end of this current grant cycle continued funding is uncertain. This would challenge the department’s ability to sustain providing victims' rights for all victims.

REVENUE

VOCA grant money is federal pass-through funding from the Oregon Department of Justice, Crime Victim and Survivor Services Division.

PERFORMANCE MEASURES

- From October 2024 - September 2025, CFA-funded Victims Assistance personnel served 1,094 victims of crime and provided 9,699 crime victim services. The District Attorney’s Office Victims Assistance Program served a total of 3,443 victims of crime and provided 30,920 crime victim services.

WORKFORCE SUMMARY

VOCA Grant

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
VOCA GRANT	1.75	1.5	1.5	2
FTE	**1.75**	**1.5**	**1.5**	**2**

Sheriff's Office Administration 101-204

BUDGET ORG

Fund: 101 General Fund
Dept: 204 Sheriff's Office Administration
Category: Public Safety

KEY STAFF

Sheriff Adam Shanks (Elected Official)
Jamie Russell, Administrative Lieutenant
Jessica Palma, Executive Assistant
Brittney Hillman, Administrative Assistant

OVERVIEW

The Sheriff's Office Administration division helps maintain operations, develops and reviews policies/procedures and budgets, ensure team and health wellness, organizes community outreach, assists pretrial clients with navigation of community services and more. Administration is committed to creating an environment where all can grow and learn within our communities while also providing our team with the support, they need to be their very best on and off duty. We strive to consistently and responsibly allocate the public resources entrusted to us.

SERVICES PROVIDED

- Oversee Sheriff's Office Operations which include Patrol and Investigations, Marine Patrol, Forest Patrol, School Resource, Jail, Pretrial Services, Support Services, Animal Shelter, and Emergency Management
- Development and Administration of Policies, Procedures, and Directives; Grant Funding and Administration; and Sheriff's Office Safety and Wellness Programs
- Public Information, Communications, Information Dissemination
- Partnerships with Local Public Safety Agencies and other Resource Agencies, Including Private Entities

GOALS & OBJECTIVES

- Focus on employee wellness with an emphasis on reducing risk of on-the-job injuries
- Working to create an Injury Prevention/Stretching Program
- Conduct community survey to seek feedback regarding a possible public safety levy - contract with vendor to assist with survey
- Establish internal process for organizing contracts within PowerDMS - Records Management System

REVENUE & EXPENDITURE SUMMARY

Sheriff's Office Admin Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	–	–	–	$0	$0	–
Intergovernmental - Local	–	–	–	–	$0	$0	–
Permits & Fees	$76,350	–	–	–	$0	$0	–
REVENUES TOTAL	**$76,350**	**–**	**–**	**–**	**$0**	**$0**	**–**
Expenses							
Elected Officials	$123,467	$124,259	$144,921	$142,378	$148,323	$149,550	1%
Non-Represented	$174,970	$236,752	$290,688	$330,100	$302,548	$326,944	8%
Represented	–	–	–	–	$0	$153,007	–
Part Time	–	–	–	–	$0	$0	–
Holiday & Special Rate Pay	$2,625	$2,890	$3,970	$4,215	$3,720	$4,970	34%
Overtime	$170	–	$376	$207	$5,000	$2,500	-50%
Retirement	$58,217	$65,177	$79,175	$89,871	$87,752	$106,189	21%
Insurance	$49,136	$53,315	$59,179	$67,978	$88,625	$160,192	81%
Other Personnel Expenses	$36,990	$38,131	$44,674	$44,447	$49,065	$66,968	36%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Furniture & Equipment <$10K	$3,556	$4,021	$992	$1,273	$5,000	$5,000	0%
Office Expense	$98,666	$99,349	$110,655	$136,750	$80,750	$80,750	0%
Other Contract Services	$47,234	$54,092	$124,448	$257,520	$260,647	$272,126	4%
Program Expenses	$4,580	$5,516	$4,453	$2,439	$30,500	$32,500	7%
Rent & Facilities Expense	–	–	–	–	$10,000	$13,000	30%
Training & Professional Development	$1,635	$3,807	$5,141	$4,532	$9,000	$9,000	0%
Travel	$2,177	$3,957	$5,335	$2,828	$6,000	$7,500	25%
Internal Service Charges	$5,898	$7,184	$17,327	$8,250	$27,384	$39,952	46%
EXPENSES TOTAL	**$609,320**	**$698,450**	**$891,334**	**$1,092,790**	**$1,114,314**	**$1,430,148**	**28%**
Revenues less Expenses	-$532,970	-$698,450	-$891,334	-$1,092,790	-$1,114,314	-$1,430,148	–

CHALLENGES & OPPORTUNITIES

- **Challenges:**
  - **Obtain funding for peer support/wellness services**
  - **Pretrial services funding specific to items provided to clients; historically this was funded through a federal grant program**

  Opportunities:
  - **Work with CIS for possible funding sources**
  - **Research additional funding sources**

REVENUE

- **General Fund**

PERFORMANCE MEASURES

- **Responsible for maintaining Annual Training Plans for all team members and ensuring annual required maintenance training, including legislative updates and use of force updates, is disseminated and best practices are followed**
- **Works to ensure employee wellness remains a priority.**
- **Sheriff's Administration provides regular policy and procedural updates to all staff, many of which include legislative updates and mandates for law enforcement best practices**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
SHERIFF'S OFFICE ADMINISTRATION	4	4	6	6
FTE	**4**	**4**	**6**	**6**

Sheriff's Support Services 101-206

BUDGET ORG

Fund: 101 General Fund
Dept: 206 Sheriff's Support Services
Category: Public Safety

KEY STAFF

Sheriff Adam Shanks (Elected Official)
Lisa Combs, Support Services Director

OVERVIEW

The Support Services Division of the Sheriff's Office provides services to the public in the areas of civil process service and enforcement of court orders, concealed handgun licensing, public records requests, short term rental licensing, fingerprinting, and sex offender registration. The division processes and disseminates police records to other public agencies for the purposes of criminal justice administration, including prosecution and adjudication. We are responsible for safeguarding evidence, found property, relinquished property, and property held as safekeeping.

SERVICES PROVIDED

- Serve and Enforce Judicial Process and Orders
- Police Record Processing and Public Records
- Concealed Handgun Licensing Program
- Property and Evidence Management
- Short Term Rental Licensing Program

GOALS & OBJECTIVES

- Be prepared to implement requirements of Ballot Measure 114 regarding permits-to-purchase a firearm
- Implement Lexis Nexis Crime Mapping software which will provide a link on our website for community viewing and information regarding crime statistics

REVENUE & EXPENDITURE SUMMARY

Sheriff's Support Services Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Charges For Services	–	–	$24,000	$18,000	$18,000	$18,000	0%
Intergovernmental - Local	–	–	$60,000	$27,000	$27,000	$22,500	-17%

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Miscellaneous	$1,080	$61	–	–	$0	$0	–
Permits & Fees	$121,577	$224,035	$353,174	$397,868	$344,200	$341,700	-1%
REVENUES TOTAL	**$122,657**	**$224,096**	**$437,174**	**$442,868**	**$389,200**	**$382,200**	**-2%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$91,765	$91,290	$111,974	$115,224	$122,819	$129,648	6%
Represented	$263,097	$322,043	$358,263	$386,524	$410,312	$430,140	5%
Part Time	$2,160	–	–	–	$0	$0	–
Holiday & Special Rate Pay	$6,137	$6,801	$7,308	$5,977	$7,200	$7,200	0%
Overtime	$4,205	$842	$126	$880	$1,000	$1,000	0%
Retirement	$41,010	$46,802	$53,056	$56,486	$59,646	$62,039	4%
Insurance	$118,395	$126,284	$145,479	$158,159	$178,031	$227,448	28%
Other Personnel Expenses	$46,906	$47,370	$51,836	$50,600	$62,839	$61,789	-2%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Furniture & Equipment <$10K	$1,368	$3,254	$4,408	$3,560	$2,500	$2,500	0%
Office Expense	$32,194	$34,551	$27,637	$28,591	$28,250	$30,950	10%
Other Contract Services	$7,383	$33,418	$152,680	$128,068	$125,101	$136,481	9%
Program Expenses	$5,641	$3,906	$4,670	$2,919	$5,200	$2,000	-62%
Training & Professional Development	$934	$1,280	$935	$1,709	$1,600	$1,600	0%
Travel	$1,686	$1,190	$1,392	$4,091	$3,200	$3,200	0%
Capital Expenditures	–	–	–	$10,327	$0	$14,500	–
Internal Service Charges	$1,846	$2,000	$5,868	$3,318	$3,650	$5,825	60%
EXPENSES TOTAL	**$624,727**	**$721,033**	**$925,633**	**$956,434**	**$1,011,348**	**$1,116,320**	**10%**
Revenues less Expenses	-$502,070	-$496,937	-$488,459	-$513,566	-$622,148	-$734,120	–

CHALLENGES & OPPORTUNITIES

Challenges:

- **Ballot Measure 114 implementation**

Opportunities:

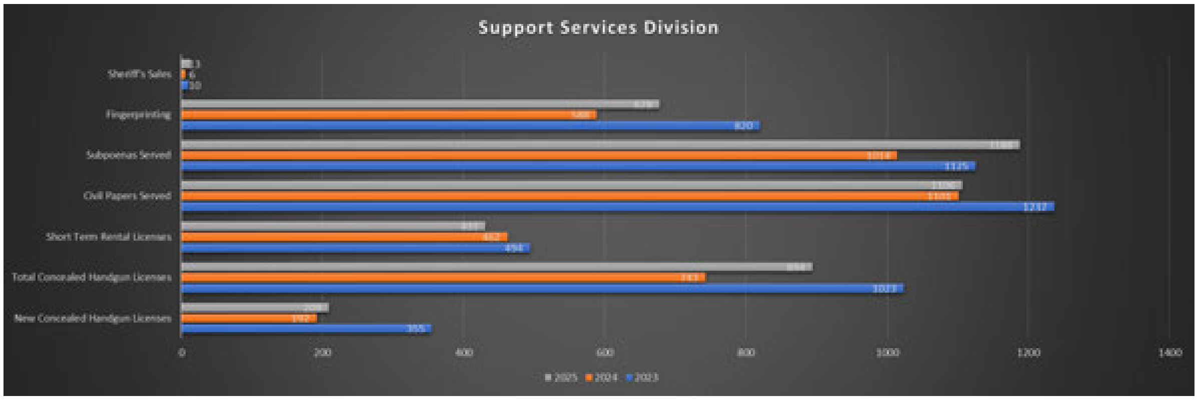
- **Selected vendor has a plan in place to meet the needs of the requirements of Ballot Measure 114 regarding permits-to-purchase firearms**

REVENUE

- **General Fund**
- **Concealed Handgun Licensing Fees**
- **Civil Fees**
- **Public Records Request Fees**
- **Fingerprinting Fees**
- **Short Term Rental Licensing Fees**

PERFORMANCE MEASURES

The Support Services Division is committed to providing public services to Lincoln County's community members, cooperating agencies, and a variety of external entities with the highest level of integrity, efficiency, and compassion.



WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
SHERIFF'S SUPPORT SERVICES	7	7	7	7
FTE	**7**	**7**	**7**	**7**

Patrol & Investigations 101-210

BUDGET ORG

Fund: 101 General Fund
Dept: 210 Patrol & Investigations
Category: Public Safety

KEY STAFF

Sheriff Adam Shanks (Elected Official)
Lieutenant Karl Vertner, Patrol Commander

OVERVIEW

It is the mission of the Lincoln County Sheriff's Office Patrol Division to enhance public safety, reduce the fear and impact of crime, and improve the quality of life for our communities and visitors. This is achieved by providing accredited police public safety services in the form of law enforcement patrol services, criminal investigations, and community partnerships.
Through collaboration with community members, partners and local governments, we continue to make Lincoln County a safer and desirable place to live and visit.

SERVICES PROVIDED

Location: 225 W Olive Street
Newport, OR 97365
Phone: (541) 265-4277
Hours of Operation:
Email: sheriffpatroldetectives@co.lincoln.or.us

Staffing:

Current Services:

- Criminal investigations
- Traffic enforcement
- Civil process service
- Search and Rescue
- Enhanced Patrol Services with contracted cities
- School Resource Deputy Services
- Community services/county ordinance enforcement

GOALS & OBJECTIVES

- **Work collaboratively with community partners, citizen and local governments to make Lincoln County a safe and desirable place to live**
- **Fill remaining four open Patrol Deputy positions**
- **Place a third detective in Investigations with focus on street crimes and drugs**
- **Stay on the forefront of law enforcement policy and procedures through providing and receiving training**

REVENUE & EXPENDITURE SUMMARY

Patrol & Investigations Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Charges For Services	$318,764	$334,982	$310,919	$376,450	$189,974	$378,288	99%
Fines	$69,464	$60,511	$87,470	$84,516	$40,000	$40,000	0%
Intergovernmental	–	–	–	$84,688	$95,487	$92,447	-3%
Intergovernmental - Federal	$10,805	$6,568	$9,300	–	$5,000	$5,000	0%
Intergovernmental - Local	$337,183	$525,418	$535,246	$499,446	$495,615	$647,129	31%
Intergovernmental - Other	$32,833	–	–	-$39,600	$0	$0	–
Intergovernmental - State	$14,645	–	–	–	$0	$0	–
Miscellaneous	–	–	$7,500	$7,500	$0	$0	–
Permits & Fees	$1,875	$2,188	$2,000	$1,438	$1,000	$1,000	0%
REVENUES TOTAL	**$785,568**	**$929,666**	**$952,435**	**$1,014,438**	**$827,076**	**$1,163,864**	**41%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$492,552	$470,759	$618,558	$603,166	$625,273	$654,070	5%
Represented	$1,350,275	$1,457,226	$1,676,313	$1,790,599	$1,998,467	$2,111,796	6%
Part Time	$40,814	$11,910	$21,702	$41,160	$24,681	$24,681	0%
Holiday & Special Rate Pay	$121,241	$127,606	$139,698	$151,432	$128,155	$125,635	-2%
Overtime	$290,193	$221,756	$291,770	$403,424	$161,267	$315,000	95%
Retirement	$491,917	$447,787	$602,021	$621,427	$717,985	$766,799	7%
Insurance	$452,669	$494,633	$560,684	$629,880	$787,311	$907,855	15%
Other Personnel Expenses	$295,351	$258,686	$300,520	$299,117	$308,912	$305,385	-1%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Client Services	–	–	$800	–	$1,000	$1,000	0%
Furniture & Equipment <$10K	$128,725	$200,750	$216,172	$135,447	$135,500	$143,500	6%
Office Expense	$18,293	$36,053	$29,774	$51,855	$22,650	$30,600	35%
Other Contract Services	$66,557	$47,690	$601,535	$604,512	$590,839	$671,285	14%
Program Expenses	$72,234	$81,933	$46,697	$95,471	$47,700	$44,700	-6%
Rent & Facilities Expense	–	–	$0	$2,673	$1,250	$0	-100%
Training & Professional Development	$9,375	$20,446	$21,531	$19,186	$16,500	$16,500	0%
Travel	$5,006	$14,061	$24,705	$23,008	$24,000	$24,000	0%
Capital Expenditures	–	–	$41,803	–	$0	$0	–
Internal Service Charges	$402,712	$484,057	$699,091	$735,260	$750,562	$755,832	1%
EXPENSES TOTAL	**$4,237,915**	**$4,375,354**	**$5,893,375**	**$6,207,617**	**$6,342,052**	**$6,898,638**	**9%**
Revenues less Expenses	-$3,452,347	-$3,445,688	-$4,940,940	-$5,193,179	-$5,514,976	-$5,734,774	–

CHALLENGES & OPPORTUNITIES

Challenges:

- **Staffing levels for deputy positions funded by the General Fund have not kept up with County population growth**
- **Critical technology used in law enforcement is reaching the end of service life**
- **Available funding to address abandoned vehicles/motorhomes/travel**

- The current freeze on filling vacancies is limiting the ability to meet service demands

Opportunities:

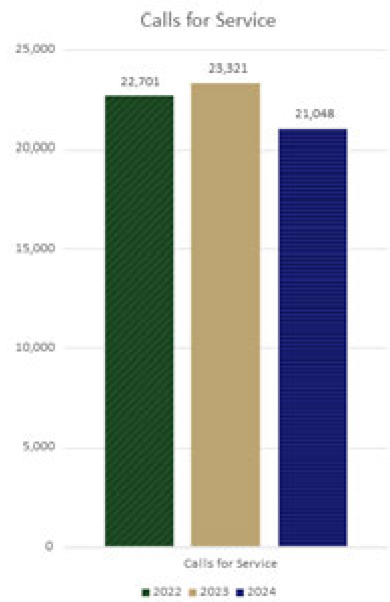
- Added patrol contracts with municipalities are an opportunity to expand services in Lincoln County without affecting the County General Fund
- Identifying funding in the budget for replacement of older equipment such as mobile police radios and the Faro 3D Laser Scanner
- Continuing to seek partnerships with local law enforcement agencies and the Federal Government to expand services and funding for patrol activities

REVENUE

- - General Fund
  - Contracts with Municipalities or Special Taxing Districts
  - Grants- Bullet Proof Vest Program

PERFORMANCE MEASURES

Through collaboration with community members, partners and local governments, we continue to make Lincoln County a safer and desirable place to live and visit.



WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
PATROL & INVESTIGATIONS	29	29	29	28
FTE	**29**	**29**	**29**	**28**

Marine Patrol 101-211

BUDGET ORG

Fund: 101 General Fund
Dept: 211 Marine Patrol
Category: Public Safety

KEY STAFF

Sheriff Adam Shanks (Elected Official)
Lieutenant Karl Vertner, Patrol Commander
Sergeant Rick Ballentine, Program Manager

OVERVIEW

The Lincoln County Sheriff's Office Marine Patrol provides services to the recreational waters in Lincoln County by enforcing boating laws, Fish and Game laws, and traffic laws performed by our road patrol deputies. Our Marine Program provides water safety classes to youth in partnership with the Lincoln County School District. The Marine Program is primarily funded by funds from the Oregon State Marine Board.

SERVICES PROVIDED

Location: 225 W Olive Street
Newport, OR 97365
Phone: (541) 265-4277
Hours of Operation:
Staffing:
Current Services:

- Motorized and Non-motorized boating safety
- Abandoned/Derelict Vessels
- Water Safety/Educational Presentations

GOALS & OBJECTIVES

- Continue water and boat safety education for users of waterways in Lincoln County
- Continue Partnership with United States Coast Guard for dual response and collaborative training
- Reduce environmental impact of abandoned/derelict vessels on waters and land in Lincoln County

REVENUE & EXPENDITURE SUMMARY

Marine Patrol Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Intergovernmental - Federal	$182,237	$229,975	$242,732	$282,063	$243,317	$243,317	0%
REVENUES TOTAL	**$182,237**	**$229,975**	**$242,732**	**$282,063**	**$243,317**	**$243,317**	**0%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	–	–	–	–	$0	$0	–
Represented	$136,708	$143,193	$169,416	$174,699	$183,445	$102,964	-44%
Part Time	$5,591	$3,040	$10,602	$11,725	$19,200	$15,000	-22%
Holiday & Special Rate Pay	$8,361	$6,679	$5,908	$3,490	$4,781	$3,581	-25%
Overtime	$3,733	$7,702	$3,841	$3,551	$11,500	$7,500	-35%
Retirement	$23,645	$34,370	$42,413	$43,118	$53,916	$30,065	-44%
Insurance	$49,542	$48,691	$54,133	$58,160	$64,355	$31,223	-51%
Other Personnel Expenses	$21,036	$18,841	$21,362	$19,804	$21,595	$11,466	-47%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Furniture & Equipment <$10K	$595	$5,266	$3,791	$3,977	$4,500	$6,500	44%
Office Expense	$478	$527	$606	$498	$500	$500	0%
Other Contract Services	$354	$1,318	–	$18,720	$10,400	$10,400	0%
Program Expenses	$1,041	$3,787	$1,915	$4,389	$4,000	$2,000	-50%
Training & Professional Development	–	–	–	$72	$500	$500	0%
Travel	$501	$1,277	$1,248	$2,126	$3,000	$3,000	0%
Internal Service Charges	$27,164	$27,926	$47,236	$37,201	$30,446	$30,846	1%
EXPENSES TOTAL	**$278,750**	**$302,617**	**$362,472**	**$381,528**	**$412,138**	**$255,545**	**-38%**
Revenues less Expenses	-$96,512	-$72,643	-$119,740	-$99,464	-$168,821	-$12,228	–

CHALLENGES & OPPORTUNITIES

- **Challenges:**
  - **Abandoned/Derelict vessels**
  - **Reduced funding from the state and federal partners specific to marine program**
  - **Maintaining on the water presence with one FTE**

  Opportunities:
  - **Continue to work with Oregon State Marine Board and develop Clean Marina Program to prevent and address non-compliance issues before vessels sink**

REVENUE

- **Oregon State Marine Board**
- **General Fund**

PERFORMANCE MEASURES

- **412 hours of shore patrol/boat ramp checks and dock patrol**
- **113 hours of on-water enforcement**
- **Contacts with at least 1,468 vessels 190 warnings and 45 citations issued for violations observed**

Marine Patrol continues to focus efforts on reducing derelict and unregistered vessels moored in our waterways in Lincoln County and to increase compliance and safe boat operations on waterways in Lincoln County.

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
MARINE PATROL	2	2	2	1

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE	2	2	2	1

Solid Waste/Forest Enforcement Contract 101-285

BUDGET ORG

Fund: 101 General Fund
Dept: 285 Solid Waste / Forest Contract
Category: Public Safety

KEY STAFF

Sheriff Adam Shanks (Elected Official)
Lieutenant Karl Vertner, Patrol Commander
Paul Seitz, Solid Waste Manager

OVERVIEW

In addition to criminal and traffic laws as performed by patrol deputies, the Lincoln County Sheriff's Office Forest Patrol Program focuses on crimes related to trespass, theft, vandalism, and littering upon public and private lands within Lincoln County. This program is funded by two partnerships: Lincoln County Solid Waste District and the Association of Concerned Landowners (Private Timberland Owners).

SERVICES PROVIDED

Location: 880 NE 7th Street
Newport, OR 97365
Phone: 541-574-1285
Hours of Operation:
Email: solidwaste@co.lincoln.or.us

Staffing:

Current Services:
- Law Enforcement related to public and private timberland in Lincoln County.
- Search and Rescue
- Abandoned motorhomes/travel trailers/boat abatement throughout public and private lands
- Work collectively and collaboratively with United States Forest Service to clean public lands of large solid waste in Lincoln County

GOALS & OBJECTIVES

- Enforce strict policy on abandoned motorhomes, travel trailer and boat dumping in Lincoln County
- Attend monthly partnership meetings for strategic planning
- Work collectively and collaboratively with United States Forest Service to clean public lands of large solid waste in Lincoln County

REVENUE & EXPENDITURE SUMMARY

Solid Waste/Forest Contract Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Charges For Services	$75,996	$159,811	$218,764	$259,151	$238,000	$304,387	28%
REVENUES TOTAL	**$75,996**	**$159,811**	**$218,764**	**$259,151**	**$238,000**	**$304,387**	**28%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	–	–	–	–	$0	$0	–
Represented	$41,521	$77,191	$104,743	$149,003	$107,489	$155,000	44%
Holiday & Special Rate Pay	$3,991	$4,038	$5,424	$3,046	$2,615	$3,441	32%
Overtime	$2,037	$11,811	$11,487	$14,781	$12,500	$12,500	0%
Retirement	$10,523	$25,847	$35,645	$34,987	$36,188	$37,000	2%
Insurance	$11,744	$18,770	$23,755	$25,304	$27,791	$55,029	98%
Other Personnel Expenses	$6,222	$10,360	$13,067	$13,035	$12,647	$19,530	54%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Office Expense	–	–	$58	–	–	–	–
Other Contract Services	–	–	–	–	–	–	–
Program Expenses	–	$671	$226	$1,833	$1,200	$1,200	0%
Travel	–	$920	$428	–	$1,000	$1,000	0%
Internal Service Charges	$162	$10,926	$23,933	$17,170	$18,807	$19,687	5%
EXPENSES TOTAL	**$76,200**	**$160,535**	**$218,764**	**$259,160**	**$220,237**	**$304,387**	**38%**
Revenues less Expenses	-$204	-$723	$0	-$8	$17,763	$0	–

CHALLENGES & OPPORTUNITIES

Challenges:

• Addressing abandonment of vehicles, travel trailers and motorhomes and the illegal dumping of solid waste to include is costly

Opportunities:

• Seek additional collaboration and funding with United States Forest Service and Lincoln County Solid Waste District

• Expanded contracts with Lincoln County Solid Waste District and the Association of Concerned Landowners (Private Timberland Owners)

REVENUE

- **General Fund**

PERFORMANCE MEASURES

The Forest Patrol, in partnership with the Lincoln County Solid Waste District and funding from the US Forest Service addressed a large influx of abandoned automobiles throughout the county.

- **Patrolled 290,648 acres of private timber land spread among 16 landowners**
- **Removed and investigated abandoned motorhomes, travel trailers, and boats across Lincoln County timberlands**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
SOLID WASTE/FOREST CONTRACT	1	1	1	1
FTE	**1**	**1**	**1**	**1**

Emergency Services 101-290

BUDGET ORG

Fund: 101 General Fund
Dept: 290 Emergency Services
Category: Public Safety

KEY STAFF

Sheriff Adam Shanks (Elected Official)
Jamie Russell, Administrative Lieutenant
Samantha Buckley, Emergency Manager

OVERVIEW

The Emergency Management Division (EM) prepares for, responds to, recovers from, and mitigates disasters for Lincoln County. This division supports the Sheriff's Office mission by providing staff support to the Sheriff and also to the Board of Commissioners during an emergency. EM works in partnership with Oregon Emergency Management for purposes of emergency response planning, identifying resources for emergencies, and coordinating responses to emergency events. EM also works in partnership with federal, state, regional, and local public safety responders, public health, hospitals, schools, public works, cities, and others to develop and train response plans and educate our citizens on emergency preparedness and response. Emergency Management Division is responsible for the Emergency Radio Communications System for Lincoln County emergency response agencies.

SERVICES PROVIDED

- Planning - Develop and maintain emergency operations center and supporting plans
- Training - Support National Incident Management System requirements
- Exercises - Develop and coordinate exercises to challenge plans and procedures
- Emergency Notification and Radio Systems - Maintain and promote
- Outreach - Develop and implement all hazards community events
- Partnerships - Sustain cooperator contact and resource rosters

GOALS & OBJECTIVES

- Complete inventory reorganization process
- Complete 3 outreach presentations in Lincoln County
- Participate in State sponsored EM exercises
- Host additional ICS classes in Lincoln County

REVENUE & EXPENDITURE SUMMARY

Emergency Services Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Intergovernmental - Federal	$125,734	$285,482	$100,199	$126,277	$70,000	$70,000	0%
Intergovernmental - Other	$10,000	$10,000	–	–	$37,039	$0	-100%
Miscellaneous	–	–	–	$18,600	–	–	–
Permits & Fees	–	–	–	–	$36,000	$500	-99%
REVENUES TOTAL	**$135,734**	**$295,482**	**$100,199**	**$144,877**	**$143,039**	**$70,500**	**-51%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$96,331	$96,186	$130,410	$99,287	$104,081	$114,012	10%
Represented	$61,992	$55,700	$62,376	$90,989	$96,338	$105,513	10%
Part Time	$0	$3,196	$943	–	$0	$0	–
Holiday & Special Rate Pay	$1,575	$2,756	$1,080	$1,200	$1,560	$2,060	32%
Overtime	$6,184	$2,160	–	–	$0	$218	–
Retirement	$18,942	$17,776	$21,798	$21,602	$22,758	$24,319	7%
Insurance	$34,708	$33,304	$32,130	$45,617	$50,844	$57,573	13%
Other Personnel Expenses	$19,698	$14,108	$17,286	$14,867	$18,784	$18,332	-2%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Furniture & Equipment <$10K	–	$9,494	$5,469	$4,201	$2,000	$2,000	0%
Office Expense	$12,617	$13,844	$8,152	$11,112	$12,600	$13,700	9%
Other Contract Services	$6,037	$20,471	$21,556	$11,625	$10,000	$10,000	0%
Program Expenses	$170,625	$6,410	$37,378	$39,257	$79,539	$2,000	-97%
Rent & Facilities Expense	–	–	$37,200	$43,441	$40,800	$44,000	8%
Training & Professional Development	$502	$2,095	$1,143	$1,777	$2,100	$2,100	0%
Travel	$735	$6,137	$334	$3,837	$3,000	$3,000	0%
Capital Expenditures	$14,889	–	–	–	$0	$0	–
Internal Service Charges	$11,695	$7,707	$6,401	$6,502	$5,600	$9,325	67%
EXPENSES TOTAL	**$456,531**	**$291,342**	**$383,656**	**$395,313**	**$450,004**	**$408,152**	**-9%**
Revenues less Expenses	-$320,797	$4,140	-$283,457	-$250,435	-$306,965	-$337,652	–

CHALLENGES & OPPORTUNITIES

- Challenges:
  - **Limited space for Emergency Operations Center**
  - **Limited staffing**
  - **Improved continuity**

  Opportunities:
  - **Lincoln County Emergency Management could improve their response capabilities with a larger, more robust, and adequate Emergency Operations Center, where the EOC Team could work and respond together in the event of an emergency**
  - **Lincoln County Emergency Management is a two-person team that tackles a wide variety of complex tasks, manages multiple large-scale projects, and maintain situational awareness of current events. Adding additional staff would provide additional back up for the team, relieve the burden of ongoing time-consuming administrative work, and help the team further standardize their processes**
  - **Lincoln County Emergency Management Team has been working on improving their continuity processes to ensure that both team members are able to complete all tasks, should one team member be unavailable in an event. This work is ongoing**

REVENUE

- **General Fund**
- **Federal Emergency Management Program Grant (EMPG)**

PERFORMANCE MEASURES

- **Complete community presentations on a variety of topics including the Cascadia Subduction Zone Earthquake, Financial Readiness, and Wildfire Preparedness**
- **Continue to maintain a robust volunteer program with three distinct groups including Emergency Management, Medical Reserve Corps, and Auxiliary Communications Services**
- **Begin update on county-wide Continuity of Operations Plan**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
EMERGENCY SERVICES	2	2	2	2
FTE	**2**	**2**	**2**	**2**

County Jail 101-610

BUDGET ORG

Fund: 101 General Fund
Dept: 610 County Jail
Category: Public Safety

KEY STAFF

Sheriff Adam Shanks (Elected Official)
Lieutenant Josh McDowall, Jail Commander

OVERVIEW

The Lincoln County Jail is committed to serving our community by providing a safe, secure and healthy environment where everyone is treated with dignity, empathy and respect. Our commitment is to do so with honor and integrity, while always conducting ourselves with the highest ethical standards to maintain public confidence. The Lincoln County Jail operates in compliance with all mandated standards as well as the Oregon Jail Standards. The Lincoln County Jail works closely with Lincoln County Behavioral Health, Lincoln County Public Health, City/County and State Law Enforcement agencies and coordinates with other counties/states regarding transportation of adults in custody.

SERVICES PROVIDED

- Jail intake/housing process
- Pretrial Release program
- Ensure overall safety of the facility, staff and adults in custody

GOALS & OBJECTIVES

- Implementation of staff supervisor reorganization
- Coordinate/complete facility maintenance projects

REVENUE & EXPENDITURE SUMMARY

County Jail Revenues & Expenses

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Intergovernmental - Federal	$9,480	$12,950	$15,245	$11,600	$3,300	$11,000	233%
Intergovernmental - Other	$34,497	$35,199	$47,051	$39,769	$22,000	$25,000	14%
Intergovernmental - State	$559,140	$607,274	$634,135	$626,842	$576,512	$576,512	0%

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Miscellaneous	$2,526	$12,788	$41,243	$20,790	$11,500	$11,500	0%
REVENUES TOTAL	**$605,643**	**$668,210**	**$737,674**	**$699,002**	**$613,312**	**$624,012**	**2%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$505,927	$465,564	$553,136	$536,695	$557,666	$595,937	7%
Represented	$2,614,361	$2,450,856	$2,783,130	$2,970,759	$3,339,818	$3,581,387	7%
Part Time	$8,061	$15,747	$17,152	$26,312	$32,000	$32,000	0%
Holiday & Special Rate Pay	$185,891	$175,987	$190,901	$204,996	$187,545	$190,106	1%
Overtime	$528,534	$526,348	$564,725	$485,977	$269,912	$359,000	33%
Retirement	$789,965	$734,829	$868,623	$889,041	$992,530	$1,019,733	3%
Insurance	$915,184	$869,324	$895,167	$941,032	$1,233,147	$1,462,013	19%
Other Personnel Expenses	$490,792	$406,886	$446,122	$422,729	$459,078	$457,281	0%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Furniture & Equipment <$10K	$56,218	$40,368	$23,991	$31,015	$20,000	$20,000	0%
Office Expense	$226,704	$263,424	$297,399	$293,086	$255,800	$330,250	29%
Other Contract Services	$116,345	$125,197	$184,918	$94,681	$90,000	$97,000	8%
Program Expenses	$450,467	$497,159	$487,437	$437,094	$398,126	$397,501	0%
Rent & Facilities Expense	$32,066	$29,315	$36,965	$36,723	$20,000	$25,000	25%
Training & Professional Development	$13,202	$18,059	$11,606	$14,863	$21,000	$21,000	0%
Travel	$15,469	$17,995	$25,000	$13,567	$22,000	$22,000	0%
Capital Expenditures	–	$0	$13,287	–	–	–	–
Internal Service Charges	$39,371	$41,602	$133,204	$481,866	$512,787	$534,287	4%
EXPENSES TOTAL	**$6,988,557**	**$6,678,659**	**$7,532,762**	**$7,880,436**	**$8,411,409**	**$9,144,495**	**9%**
Revenues less Expenses	-$6,382,914	-$6,010,448	-$6,795,088	-$7,181,435	-$7,798,097	-$8,520,483	–

CHALLENGES & OPPORTUNITIES

Challenge:

- **Completion of needed maintenance/building projects**
- **Preventative maintenance**
- **Meeting staff supervisory needs within our current staffing model**

Opportunities:

- **Timely reactive maintenance provides a needed level of service**
- **Preventative maintenance ensures even longer structural stability within the facility**

REVENUE

- **General Fund**
- **State Funds - reimbursement costs**
- **Grants- Bullet Proof Vest Program**

PERFORMANCE MEASURES

The Lincoln County Jail is committed to serving our community by providing a safe, secure and healthy environment where everyone is treated with dignity, empathy and respect. We are able to do so through positive engagement with multiple community partners, while ensuring the overall mission of the Sheriff's Office is a priority.

- **Total bookings: 2,233- Male: 1,647, Female: 571, Non-binary: 15**
- **SB 48 Releases: 437**
- **Early Releases: 39**
- **Total AIC program hours: 1,492**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
COUNTY JAIL	44	44	44	46
FTE	**44**	**44**	**44**	**46**

Jail Health Services 101-611

BUDGET ORG

Fund: 101 General Fund
Dept: 611 Jail Health Services
Category: Public Safety

KEY STAFF

Adam Shanks, Sheriff (Elected Official)
Josh McDowall, Lieutenant/Jail Commander

OVERVIEW

The Lincoln County Jail is committed to serving our community by providing a safe, secure and healthy environment where everyone is treated with dignity, empathy and respect. Our commitment is to do so with honor and integrity, while at all times conducting ourselves with the highest ethical standards to maintain public confidence. The Lincoln County Jail operates in compliance with all mandated standards as well as the Oregon Jail Standards. The Lincoln County Jail medical team works closely with Lincoln County Behavioral Health, Lincoln County Public Health, City/County and State Law Enforcement agencies and coordinates with other counties/states regarding transportation of adults in custody.

SERVICES PROVIDED

- Provide necessary/mandatory medical services to our Adults in Custody
- Provide necessary/mandatory behavioral health services to our Adults in Custody
- Medication Assisted Treatment Program (MAT)

GOALS & OBJECTIVES

- Improve our nurse training model
- Increase medical and medical emergency training for security staff
- Improve overall adult in custody health and reduce the need for emergency medical care

REVENUE & EXPENDITURE SUMMARY

Jail Health Services Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Intergovernmental	–	–	–	$350,496	$175,248	$175,248	0%
Interfund Transfers In	–	–	$634,464	$637,470	$0	$0	–
REVENUES TOTAL	**–**	**–**	**$634,464**	**$987,966**	**$175,248**	**$175,248**	**0%**

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	–	–	–	–	$87,915	$133,309	52%
Represented	$307,412	$236,448	$172,638	$164,918	$405,507	$209,747	-48%
Part Time	$6,649	$18,823	$70,510	$43,092	$35,000	$35,000	0%
Holiday & Special Rate Pay	$7,714	$5,056	$1,948	$2,830	$2,400	$8,100	238%
Overtime	$1,728	$2,532	$2,060	$7,423	$5,000	$6,000	20%
Retirement	$35,019	$26,844	$19,431	$19,269	$55,080	$27,205	-51%
Insurance	$99,459	$74,253	$56,378	$59,537	$202,889	$116,659	-42%
Other Personnel Expenses	$41,346	$29,421	$27,057	$22,143	$58,007	$36,649	-37%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Client Services	$257,796	$423,635	$884,949	$1,300,989	$520,000	$900,000	73%
Furniture & Equipment <$10K	$2,862	$655	$4,063	$1,302	$3,000	$3,000	0%
Office Expense	$809	$590	$1,970	$3,366	$2,600	$2,600	0%
Other Contract Services	$62,123	$181,641	$72,626	$77,006	$84,704	$87,704	4%
Program Expenses	$19,253	$20,806	$50,420	$38,433	$18,000	$18,000	0%
Training & Professional Development	$984	$3,301	$294	$266	$3,000	$3,000	0%
Travel	$0	$4,678	$4,912	$34	$4,000	$4,000	0%
Internal Service Charges	$1,663	$1,138	$267,494	$2,634	$3,762	$2,725	-28%
EXPENSES TOTAL	**$844,817**	**$1,029,821**	**$1,636,751**	**$1,743,241**	**$1,490,864**	**$1,593,698**	**7%**
Revenues less Expenses	-$844,817	-$1,029,821	-$1,002,287	-$755,275	-$1,315,616	-$1,418,450	–

CHALLENGES & OPPORTUNITIES

Challenges:
- **Staffing the jail with qualified medical personnel**
- **Oregon Health Authority suspended the 1115 Re-Entry Program indefinitely. With medication and healthcare costs outpacing budget growth, our ability to provide necessary services becomes increasingly more challenging**

Opportunities:
- **Grow and network our recruiting efforts by having a nurse supervisor**
- **Increase efficiency and improve our training program**

REVENUE

- **General Fund**
- **Grant Funding - Criminal Justice Commission Jail Based Medications for Opioid Use Disorder**

PERFORMANCE MEASURES

The Lincoln County Jail is committed to serving our community by providing a safe, secure and healthy environment where everyone is treated with dignity, empathy and respect. We are able to do so through positive engagement with multiple community partners, while ensuring the overall mission of the Sheriff's Office is a priority.

- **775 adults in custody received psychiatric medications**
- **Over $500,000 spent on medications alone**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
JAIL HEALTH SERVICES	6	6	6	2.49

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE	6	6	6	2.49

Work Crew 101-124

BUDGET ORG

Fund: 101 General Fund
Dept: 124 P&P Work Crew
Category: Public Safety

KEY STAFF

Tony Campa, Community Justice Director

OVERVIEW

The Lincoln County Community Justice's Work Crew is a vital part of our agency providing opportunities for restorative justice rebuilding trust within the community. Participants may be referred to the program as conditions of the individual's judgement, court ordered sanction, probation sanction or other program requirements. The work crew completes jobs for local government as well as several non-profit organizations within our county.
The Parole and Probation Officers use our supervised work crew to foster accountability

- Low-cost alternative to incarceration, as this lessens the demand for jail beds
- Teaches basic employable skills to participants.

SERVICES PROVIDED

Current Services:
The program is part of Parole and Probation's established system of sanctions, (ORS 137.595) and is often used as a low-cost alternative to in-custody sanctions. Work Crew is a supervised community service program that holds justice-involved individuals accountable while providing opportunities to learn job skills, build teamwork, and foster community pride. Participants help local government agencies and nonprofits by completing projects such as vegetation control, park and trail maintenance, litter removal, and other labor-intensive tasks that enhance our community.

GOALS & OBJECTIVES

The program continues to connect with the community partners to provide ways that our program can support projects that improve community infrastructure and environment with individuals with court-ordered work-crew community service hours. This program provides an alternative to additional jail time when minor violations of parole or probation conditions occur. Additionally, it affords participants the opportunity to positively contribute to the community while working towards rehabilitation. The work performed directly benefits the community by addressing maintenance needs in public spaces and providing local governmental agencies and non-profits an affordable way to address their needs.

Current goals are:

- **Increase daily participation of the justice involved individuals holding them accountable to report on their agreed upon scheduled times.**
- **Continue community engagement and job assessment to increase the number of projects.**
- **Complete beautification projects within Lincoln County.**

REVENUE & EXPENDITURE SUMMARY

Work Crew Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Charges For Services	$56,975	$54,625	$23,700	$6,350	$5,750	$0	-100%
REVENUES TOTAL	**$56,975**	**$54,625**	**$23,700**	**$6,350**	**$5,750**	**$0**	**-100%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$100,683	$100,430	$82,614	$114,429	$169,138	$93,959	-44%
Represented	–	–	$26,463	–	$1,560	$0	-100%
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Overtime	–	$232	–	–	$0	$0	–
Retirement	$15,796	$11,770	$12,843	$13,316	$20,197	$11,416	-43%
Insurance	$41,106	$27,757	$33,039	$33,583	$73,413	$71,496	-3%
Other Personnel Expenses	-$399	$11,206	$12,026	$11,590	$19,974	$10,461	-48%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Furniture & Equipment <$10K	–	–	$1,099	–	$2,500	$2,500	0%
IT Software & Equipment	$3,740	$1,792	$4,928	$4,928	$6,200	$6,200	0%
Office Expense	–	$521	$1,023	$219	$0	$0	–
Other Contract Services	$240	–	–	–	$0	$0	–
Program Expenses	$4,204	$6,859	$6,408	$9,528	$14,817	$15,000	1%
Training & Professional Development	–	–	–	–	$0	$0	–
Travel	–	–	–	–	$1	$0	-100%
Capital Expenditures	–	$10,950	–	–	–	–	–
Internal Service Charges	$12,393	$20,214	$17,551	$16,463	$23,899	$24,150	1%
EXPENSES TOTAL	**$177,763**	**$191,732**	**$197,994**	**$204,056**	**$331,699**	**$235,182**	**-29%**
Revenues less Expenses	-$120,788	-$137,107	-$174,294	-$197,706	-$325,949	-$235,182	–

CHALLENGES & OPPORTUNITIES

Challenges:

- **Public Safety Concerns: Work Crews enhance public safety by providing labor for community improvement projects, cleaning up debris, clearing brush, and other improvements to public spaces. By providing a structured supervised work-crew, participants develop skills and responsibility, which can reduce future crime.**
- **Community Acceptance: There can be resistance from the community regarding the use of justice involved individuals in public projects. Ensuring transparency and communication with the community is crucial to gaining their support.**
- **Monitoring and Compliance: Work crew participants must comply with strict rules, adhering to safety requirements, and consistent monitoring by county staff.**

Opportunities:

- **Reducing Recidivism: Work crew programs can help justice involved individuals develop good work habits, expand their skills, and provide a sense of purpose.**
- **Community Benefits: These programs provide cost-effective labor for community projects, benefiting non-profit organizations and governmental agencies. Serving on a work crew by involved individuals is a method of reparation to the citizens of Lincoln County.**
- **Positive Public Perception: Successfully managed work crew programs can improve public perception of the criminal justice system by demonstrating its commitment to rehabilitation and**

community service. The program provides a safer, more monitored environment, in which individuals can directly repair harm to the community.

By addressing these challenges and leveraging the opportunities, Lincoln County can create a more effective and beneficial work crew program for both the justice involved individual and our community.

REVENUE

The program may charge agencies a fee for services provided this fee is used to offset program costs.

Projects that do not produce revenue continue to focus on improving the community by providing rehabilitative opportunities for participants and helping government/non-profit agencies with community maintenance projects that might otherwise be delayed.

Additional cost savings are found when used as an alternative to incarceration, reducing the demand for jail beds.

PERFORMANCE MEASURES

January to December 2024, running only one supervised crew, the community received 4024 hours from justice involved participants.

January to December 2025, running only one supervised crew, the community received 3608 hours from justice involved participants.

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
P&P WORK CREW	2.5	2.5	2.35	2
FTE	**2.5**	**2.5**	**2.35**	**2**

Youth TIDES 101-640

BUDGET ORG

Fund: 101 General Fund
Dept: 640 Youth TIDES
Category: Public Safety

KEY STAFF

Tony Campa, Community Justice Director

OVERVIEW

Two divisions are funded from this program account:
The Young Adult and Youth Shelter Division operates shelter facilities for homeless, runaway, crisis and at-risk young adults and youth, offering a safe supportive atmosphere to work towards returning home (for youth when appropriate) or transitioning to stable housing. Participants are given opportunities for skill building, education and enrichment opportunities, and linkage to community resources & services.
The Juvenile Probation Division provides effective, trauma-informed services to prevent escalation into the juvenile justice system, using evidence based best practices to promote public safety, ensure justice for victims, and reduction of future crime. Services are built on appropriate and timely assessments allowing staff to create interventions that are responsive to youth needs. The department believes that providing support and healthy safe environment youth are capable of positive change while still respecting and holding youth accountable to crime victims and respecting victim rights.

SERVICES PROVIDED

Current Services:
Young Adult Youth Shelter Division:
The shelter provides a safe and supportive environment where participants can develop essential life skills and build a foundation for independence. With guidance from caring staff, youth learn daily routines such as waking up on time, practicing good hygiene, and maintaining personal health. Staff provide comprehensive support to connect participants with education, employment opportunities, and physical and behavioral health services. The program works to promote leadership, creativity, and empowerment for the individuals sheltered and focuses on life skills, education and employment.
ORS Chapter 419 defines the goal of the Juvenile Justice System as protecting the public, reducing delinquency and rehabilitating youth through accountability and reformation. County juvenile may refer eligible youth to an authorized diversion program. Juvenile Probation provides community supervision for youth, assessments and screening, juvenile detention, investigations, and referral to

case-appropriate services provides best practices based on data, research with the focus reducing future crime.

GOALS & OBJECTIVES

The Shelter Division goal is to increase the capacity of sheltered young people, allowing an opportunity for the at-risk individuals to connect with the community, find the support/coordinate resources to transition to more permanent housing and live with dignity in their community and prepare for adulthood.

The Juvenile Probation Division's goal is to increase prevention strategies to aid youth in avoiding juvenile arrests, recidivism and increased contact with the justice system. When a youth enters the formal juvenile justice system it can negatively affect the family now and as they transition into adulthood. The department staff provide early intervention, reducing deeper system involvement in the juvenile justice system. Working with other counties to follow best practices backed by data and research.

The department works to apply the proper assessment to determine a level of care and when appropriate, prevent youth from formally being charged or having unnecessary contact with the justice system. Programs find a balance between public safety, holding youth accountable, creating positive youth outcomes, and preventing further penetration into the juvenile justice system.

REVENUE & EXPENDITURE SUMMARY

Youth TIDES Revenues & Expenses

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	–	–	–	$0	$0	–
Charges For Services	–	$88,635	$0	$19,675	$500	$0	-100%
Intergovernmental	–	–	–	–	$0	$0	–
Intergovernmental - Federal	$295,722	$131,064	$418,866	$481,978	$306,843	$315,319	3%
Intergovernmental - Local	–	$5,000	$3,766	–	$8,000	$5,000	-37%
Intergovernmental - Other	$12,553	$12,860	$106,814	$132,601	$138,438	$1,000	-99%
Miscellaneous	–	–	$200	–	$0	$0	–
REVENUES TOTAL	**$308,275**	**$237,559**	**$529,646**	**$634,254**	**$453,781**	**$321,319**	**-29%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$202,627	$165,764	$263,770	$322,543	$313,634	$395,851	26%
Represented	$700,842	$801,433	$691,517	$752,399	$1,138,190	$1,513,640	33%
Part Time	$46,602	$30,163	$43,536	$26,911	$55,000	$55,000	0%
Holiday & Special Rate Pay	$24,040	$311	$444	$468	$468	$360	-23%
Overtime	$2,233	$1,909	$3,465	$3,724	$7,200	$7,200	0%
Retirement	$103,922	$108,062	$107,596	$120,788	$161,732	$213,324	32%
Insurance	$213,305	$236,895	$236,250	$268,865	$454,105	$818,122	80%
Other Personnel Expenses	$127,449	$114,576	$110,449	$112,931	$169,874	$199,183	17%
PS Budget Adjustments	–	–	–	–	-$113,000	$0	-100%
Client Services	$86	$19	–	–	$1,000	$1,000	0%
Furniture & Equipment <$10K	$14,319	$8,969	$1,071	$27,486	$106,090	$56,090	-47%
Office Expense	$29,569	$27,199	$29,719	$33,098	$54,600	$54,600	0%
Other Contract Services	$121,841	$125,299	$152,170	$231,505	$215,300	$207,776	-3%
Program Expenses	$73,787	$92,557	$92,541	$103,332	$299,538	$183,400	-39%
Training & Professional Development	$22,856	$5,114	$11,113	$3,983	$22,500	$22,500	0%
Travel	$579	$16,109	$4,144	$13,281	$10,000	$10,000	0%
Capital Expenditures	–	$33,173	–	$79,298	$0	$0	–
Internal Service Charges	$25,045	$34,154	$52,330	$49,203	$52,258	$60,534	16%
Transfers Out	–	–	–	–	$0	$0	–

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
EXPENSES TOTAL	**$1,709,103**	**$1,801,705**	**$1,800,115**	**$2,149,816**	**$2,948,489**	**$3,798,580**	**29%**
Revenues less Expenses	-$1,400,828	-$1,564,145	-$1,270,468	-$1,515,562	-$2,494,708	-$3,477,261	–

CHALLENGES & OPPORTUNITIES

Challenges:

- **Family conflict is often a significant driving factor of youth/young adult homelessness.**
- **Continue to use data to make program decisions and continuous quality improvement.**
- **Providing a safe, structured environment where staff can learn what kind of support the youth and/or their family need.**

Opportunities:

- **Continue to address individual's needs to improve key outcome factors like School Commitment and development of positive relationships with supportive adults.**
- **Continue to use evidence based best practices and data to improve services to prevent youth from entering further into the juvenile justice system.**

REVENUE

- **General Funds**
- **State and Local Grants**
- **State and Local Contracts for Services**

PERFORMANCE MEASURES

In 2024, 81.5% of combined casework, intake and referrals are completed within the optimal timeframe for the Shelter Division.
In 2025, 65.9% of combined casework, intake and referrals are completed within the optimal timeframe for the Shelter Division.
In 2023 135 cases referred to the Juvenile Probation Division

- **81.5% of the referrals- not petitioned**
- **34.1% allegations not petitioned but informally supervised**
- **21.48% DA declines/insufficient evidence/rejected**
- **22.22% closed at intake/warning/review and close**
- **2.9% alternative process**
- **18.5% of the referrals- case petitioned**
- **10.3% placed on probation with the county**
- **3.7% Dismissed, plea bargain or alternative process**
- **4.4% OYA- Commitment and/or OYA Probation/Placement**

In 2024 94 cases unduplicated youth with dispositions entered-

- **79.79% of the referrals- not petitioned**
- **38.3% Diversion/Informal agreement**
- **11.7% rejected by DA/declined**
- **226.6% closed at intake contact and close/ divert and close/warning/review and close**
- **2.13% alternative process**
- **1.06% Referred to another agency**
- **19.15% of the referrals- case petitioned**
- **6.38% placed on probation with the county**
- **5.32% Dismissed, plea bargain or alternative process**
- **6.38% OYA- Commitment and or OYA Probation/Placement**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
JUVENILE DETENTION & SHELTER	21.8	20.3	21.1	28
FTE	**21.8**	**20.3**	**21.1**	**28**

Community Services

Overview Overview

In the General Fund, the Community Services departments include Parks, Veteran's Services, and County Awarded Grants and Contracts. In addition, Community Services provided by the County in other funds include a wide range of services including Public Works, Economic Development funding, Community Enhancement services and operation of the County Commons. Through Special Districts, Extension services, Lincoln County Transit and Solid Waste services are funded through separate property taxes approved by the voters. These programs operate to benefit the Lincoln County community at large.

General Fund

- 193-County Awarded Grants and Services Contracts

Funding Sources

- General Fund
- Intergovernmental - State
- Fees & Charges
- Grant Funding
- Special District Property Tax Levies for Special Districts.

Other Funds

- Economic Development Fund 102
- Community Enhancement Fund 105
- Parks Fund 106
- Public Works Fund 201
  - 301-Engineering
  - 302-Fleet Services
  - 303-General Road Services
- County Commons Fund 203
- Transit District Fund 204
- Solid Waste District Fund 210
- Title III / Safety Net Fund 213
- Homeless Strategic Plan Fund 218
- Capital Projects Fund 219
  - 120-Public Works Capital
  - 200-Transit Center
  - 300-Animal Shelter
  - 390-County Commons Construction
  - 550- IT Infrastructure Investment
- Agate Beach Disposal Fund 603
- Extension Service District Fund 859

EXPENDITURE SUMMARY

Community Services by Department

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 - 25 Budget	2025 - 26 Budget 2025-2026	2026 - 27 Budget

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 - 25 Budget	2025 - 26 Budget 2025-2026	2026 - 27 Budget
Parks	$320,731	$368,763	$626,171	$908,566	$2,219,142	$0
Veterans' Services	$117,055	$210,650	$295,089	$342,671	$372,205	$0
County Awarded Grants & Service Contracts	$0	$0	$208,708	$334,000	$280,000	$280,000
TOTAL	**$437,786**	**$579,413**	**$1,129,968**	**$1,585,237**	**$2,871,347**	**$280,000**

Veteran's Services 226-080

The Lincoln County Veterans Services office will maintain the utmost in professionalism and courtesy in providing constituents the services that include:

- Advocacy and Assistance: Veteran Service Officers (VSOs) help veterans navigate the complex system of benefits, including disability claims, pension programs, healthcare, and education assistance.
- Expert Knowledge: Staff consist of trained professionals who have extensive knowledge of veteran laws, policies, and eligibility requirements, ensuring veterans receive the benefits they deserve.
- Free Services: VSOs provide their services free of charge to veterans and their families, offering guidance and support throughout the claims process.
- Personalized Support: Staff assist veterans with paperwork, gather necessary medical records, and represent them during hearings or appeals.
- Connection to Resources: VSOs often have strong connections with other veteran organizations and resources, providing comprehensive support to veterans in need.

BUDGET ORG

Fund: 226 General Fund
Dept: 080 Veterans' Services
Category: Community Services

KEY STAFF

Tom Evans, County Veteran Service Officer
Caroline Karaverdian, Veteran Service Officer
Kevin Hayden, Administrative Assistant

SERVICES PROVIDED

Location:1231 S.E. Bay Blvd., Newport
Phone: (541) 265-0570
Hours of Operation: Monday – Friday, 9:00am to 5:00pm, Closed from Noon to 1:00pm
Email: vets@co.lincoln.or.us

Staffing: FTE 3

Current Services:
Veteran Service Officers (VSOs) provide a wide range of services to assist veterans and their families in navigating the benefits and services available to them. Here are some of the key services provided:

- Claims Assistance: VSOs help veterans file and track claims for disability compensation, pension benefits, healthcare, and other VA-related services. They ensure all paperwork is properly completed and submitted.

- Appeals Representation: If a veteran's claim is denied or needs reconsideration, VSOs assist with filing appeals, representing veterans at hearings, and providing guidance through the entire appeals process.
- Disability Evaluation Assistance: VSOs guide veterans through the process of obtaining the necessary medical evidence and evaluations required for disability claims.
- Access to Benefits: VSOs help veterans understand and apply for various VA benefits such as education and training, home loans, life insurance, and healthcare services, ensuring they receive all eligible entitlements.
- Resource Referrals: VSOs connect veterans with additional resources such as housing assistance, employment programs, mental health support, and community veteran organizations to ensure comprehensive support.

GOALS & OBJECTIVES

- Ensure Veterans Receive Entitled Benefits: The primary goal of Lincoln County VSOs is to ensure that veterans and their families receive all the benefits, healthcare, and services they are entitled to under federal and state laws. This includes compensation, pensions, education, and more.
- Advocacy for Veterans' Rights: Lincoln County VSOs advocate for veterans by representing them in claims and appeals, ensuring their rights are protected and that they are treated fairly in the VA system.
- Support and Empowerment: Lincoln County VSOs aim to empower veterans by providing the necessary tools, information, and support to navigate the complex veterans' benefits system, helping them make informed decisions.
- Maximize Access to Services: VSOs work to help veterans gain access to the full range of services available, including healthcare, mental health services, housing assistance, and community-based programs.
- Provide Personalized Guidance: By understanding each veteran's unique situation, VSOs offer tailored advice, guiding them through the bureaucratic processes and advocating for their individual needs.
- Rideshare Services: Develop a new service by partnering with Veterans Organizations and others to establish a system for volunteer drivers to assist veterans getting to doctor appointments.

REVENUE & EXPENDITURE SUMMARY

Veteran's Services Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	$95,790	–	–	$0	$0	–
Intergovernmental - State	$116,870	$92,261	$89,680	$149,195	$119,900	$123,300	3%
Miscellaneous	–	–	–	–	–	$0	–
Interfund Transfers In	–	–	–	–	–	$290,000	–
REVENUES TOTAL	**$116,870**	**$188,051**	**$89,680**	**$149,195**	**$119,900**	**$413,300**	**245%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$97,199	$122,185	$129,207	$139,876	$147,153	$148,105	1%
Represented	$29,427	$54,907	$39,923	$58,614	$60,665	$61,794	2%
Part Time	$9,501	–	–	–	$0	$0	–
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Overtime	–	–	–	–	$0	$0	–
Retirement	$14,961	$20,515	$19,685	$22,914	$23,940	$22,647	-5%
Insurance	$26,591	$30,597	$28,622	$37,593	$54,386	$55,597	2%
Other Personnel Expenses	$13,723	$15,693	$15,213	$15,972	$19,121	$17,332	-9%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Furniture & Equipment <$10K	$630	$120	–	$423	$1,000	$1,000	0%

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Office Expense	$6,574	$14,364	$6,721	$5,324	$7,350	$6,850	-7%
Other Contract Services	$6,574	$9,657	$8,799	$4,210	$5,000	$6,700	34%
Program Expenses	$10,908	$16,276	$6,222	$6,866	$10,000	$6,500	-35%
Rent & Facilities Expense	$28,800	$29,600	$33,600	$36,400	$34,600	$34,600	0%
Training & Professional Development	$150	$1,173	$600	$283	$700	$1,500	114%
Travel	$413	$4,688	$4,188	$912	$6,600	$6,600	0%
Capital Expenditures	–	–	–	–	–	$35,000	–
Internal Service Charges	$963	$863	$2,536	$1,538	$1,690	$9,075	437%
Contingency	–	–	–	–	–	$0	–
EXPENSES TOTAL	**$246,415**	**$320,637**	**$295,316**	**$330,925**	**$372,205**	**$413,300**	**11%**
Revenues less Expenses	-$129,544	-$132,585	-$205,636	-$181,730	-$252,305	$0	–

REVENUE

- **Local option tax levy $0.035 per $1,000.00 assessed value for Veterans**
- **Service Office operations for five years beginning in 2026**
- **County General Fund**
- **State Pass through funds from ODVA**
- **Specific and Pointed Grants**

CHALLENGES & OPPORTUNITIES

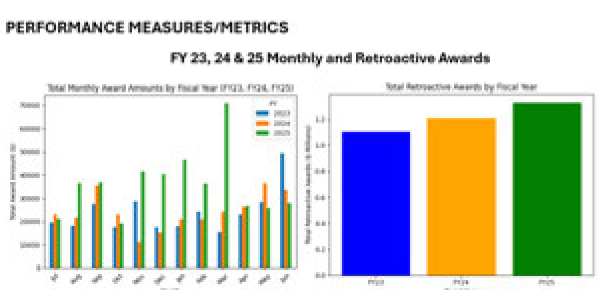
Opportunities:

- **Access to Health and Mental Health Care: VSOs can connect veterans to comprehensive medical care, including mental health services like counseling, PTSD treatment, and addiction recovery.**
- **Educational and Training Benefits: VSOs help veterans access educational programs like the GI Bill, vocational training, and scholarships, which open doors for career advancement or further education.**
- **Employment Support: VSOs can provide resources related to employment opportunities, resume-building, and connecting veterans to veteran-friendly employers.**
- **Financial Support: Through pension claims, disability benefits, and other VA-related financial services, VSOs help veterans gain financial independence or stability.**
- **Housing and Homelessness Assistance: Veterans can receive help with housing programs, including VA-backed loans, and find assistance for homelessness or housing instability through various programs available for veterans.**

Challenges:

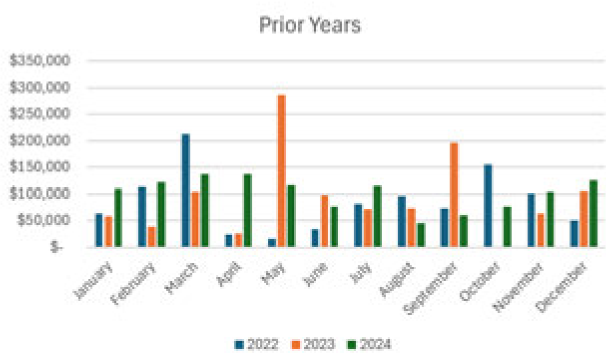
- **With the transition of County Service Officers, there has been a dip in service levels during the time that this position was vacant.**

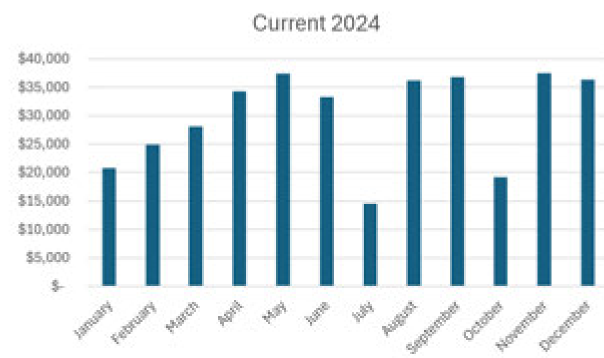
PERFORMANCE MEASURES



FY 25 showed strong growth in total monthly and retroactive awards. This was primarily due to increased outreach as well as changes in VA regulations regarding toxic exposures during military service. This has led to a significant increase in veterans pursuing benefits for which they were either

previously denied or ineligible. While FY 26 may show a slight dip in awards due to staffing changes resulting in reduced appointments, we anticipate FY 27 will continue this upward trend in veteran disability compensation and survivor benefits.





WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
VETERANS' SERVICES	3	3	3	3
FTE	**3**	**3**	**3**	**3**

County Awarded Grants & Service Contracts 101-193

BUDGET ORG

Fund: 101 General Fund
Dept: 193 County Grants & Service Contracts
Category: Community Services

KEY STAFF

Vacant, County Administrator

OVERVIEW

The County may award community service organizations and service providers contracts or grants to provide services that benefit the community. These awards may be variable from year to year and are issued at the Board of Commissioners discretion.

SERVICES PROVIDED

- Community Grants

REVENUE & EXPENDITURE SUMMARY

County Awarded Grants & Service Contracts Revenue & Expenses

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
–	–	–	–	–	–	–	–
REVENUES TOTAL	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Expenses							
Other Contract Services	–	–	–	–	–	–	–
Internal Service Charges	–	–	–	–	–	–	–
Special Payments	–	–	$247,581	$276,694	$280,000	$280,000	0%
EXPENSES TOTAL	**–**	**–**	**$247,581**	**$276,694**	**$280,000**	**$280,000**	**0%**
Revenues less Expenses	$0	$0	-$247,581	-$276,694	-$280,000	-$280,000	–

REVENUE

- General Fund

County Parks Fund 106

BUDGET ORG

Fund: 106 General Fund
Dept: 910 Parks
Category: Community Services

KEY STAFF

Kelly Perry, Parks Operations Supervisor
Travis Todd, Parks Maintenance Lead
Bill Clarke, Park Maintenance

OVERVIEW

The County Parks Fund 106 supports the Lincoln County Parks Department which manages 15 county parks that provide camping, day-use access, river access, and natural resource protection to 333 acres across the county. The department maintains park infrastructure, supports public safety, protects environmental resources, and provides customer service to visitors. In recent years, the department has expanded operations to meet increased visitation and improved accountability through written policies, staff training, and revenue tracking. Parks are funded through a combination of user fees, grants, and county support. The work of the Department supports tourism, public health, and environmental stewardship

SERVICES PROVIDED

Location: 880 NE 7th Street, Newport, OR
Phone: (541) 574-1215
Email: parks@co.lincoln.or.us
Hours of Operation:

Staffing:

Current Services:
The Parks Department provides campground operations, park maintenance, river and boat access management, restroom cleaning, garbage services, reservation management, and customer service across 15 park properties.

The department manages reservations through an online system. Two camping parks are open year-round. Services are performed primarily in-house by county staff and park hosts. Specialized services such as septic installation, construction projects, and certain natural resource treatments are contracted.

Activities required by law include public fund management, lodging tax reporting, contract procurement, safety compliance, and environmental permitting for projects.

Changes in Service Levels:

GOALS & OBJECTIVES

FY26–27 Objectives

- **Maintain 95% restroom cleanliness compliance during peak season**
- **Complete priority capital projects (Elk City dock repair, Brown Park Campground)**

Long-Term Goals (3–5 Years)

- **Maintain safe, clean, and financially sustainable park operations.**
- **Protect and restore natural resources within county park properties.**
- **Improve operational efficiency and reduce risk through written systems and staff training.**
- **Expand community partnerships and volunteer engagement.**

Service Prioritization:
Core services such as safety and sanitation are prioritized first. Infrastructure protection and legally required activities follow. Enhancement projects and long-term improvements are scheduled based on available funding and staffing capacity.

REVENUE & EXPENDITURE SUMMARY

Parks Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	–	–	$11,059	$482,239	$0	-100%
Charges For Services	$161,951	$157,445	$217,155	$187,996	$193,400	$130,000	-33%
Intergovernmental - State	$115,692	$137,282	$103,364	$156,041	$135,100	$65,000	-52%
Miscellaneous	–	–	$510	$320,595	$1,500	$30,000	1,900%
Other Taxes & Land Sales	–	–	$277,805	$489,182	$500,000	$600,000	20%
Permits & Fees	$4,883	$5,053	$2,701	$6,649	$285,000	$5,000	-98%
Interfund Transfers In	–	–	–	–	–	$968,423	–
REVENUES TOTAL	**$282,526**	**$299,780**	**$601,536**	**$1,171,522**	**$1,597,239**	**$1,798,423**	**13%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$101,518	$73,076	$77,362	$83,666	$89,125	$93,365	5%
Represented	$153,028	$134,797	$118,499	$132,837	$145,431	$152,235	5%
Part Time	$17,590	$27,859	$58,605	$78,053	$80,000	$57,318	-28%
Holiday & Special Rate Pay	$975	$1,020	$1,200	$1,335	$720	$1,440	100%
Overtime	$3,563	$970	$679	$1,277	$2,500	$1,200	-52%
Retirement	$29,127	$23,602	$22,278	$24,494	$26,420	$27,385	4%
Insurance	$90,066	$64,060	$66,402	$67,152	$73,390	$85,249	17%
Other Personnel Expenses	$34,617	$27,092	$29,485	$30,872	$27,883	$33,709	18%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Client Services	$638	$1,772	$851	$109	$1,500	$1,000	-33%
Furniture & Equipment <$10K	$7,603	$6,355	$4,451	$7,307	$8,500	$20,000	135%
Office Expense	$33,278	$47,628	$51,879	$57,628	$56,250	$62,500	11%
Other Contract Services	$43,919	$27,087	$63,263	$62,560	$75,500	$185,000	145%
Program Expenses	$2,621	$9,974	$18,411	$17,946	$14,100	$12,600	-11%
Rent & Facilities Expense	$6,371	$10,502	$17,998	$7,587	$18,500	$13,000	-30%
Training & Professional Development	–	–	$550	$195	$1,000	$0	-100%
Travel	–	–	$98	$35	$1,000	$0	-100%
Capital Expenditures	$7,310	$10,964	$31,340	–	$560,000	$50,000	-91%
Internal Service Charges	$50,362	$56,203	$66,620	$65,035	$68,900	$68,975	0%
Transfers Out	–	–	–	–	–	–	–
Contingency	–	–	–	–	–	$530,480	–

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
EXPENSES TOTAL	$582,586	$522,961	$629,971	$638,090	$1,250,719	$1,798,423	43%
Revenues less Expenses	-$300,060	-$223,181	-$28,435	$533,432	$346,520	$0	–

CHALLENGES & OPPORTUNITIES

Challenges:

- **Increased visitation without proportional staffing growth**
- **Aging infrastructure requiring capital investment**
- **Environmental permitting complexity for coastal and riverfront projects**
- **Heavy reliance on seasonal staff**
- **Limited general fund support relative to system size**
- **The Highway 229 landslide closure has restricted public access to certain parks, reducing visitation and possibly impacting revenue (Jack Morgan Campground) while increasing logistical challenges for staff response and maintenance routing**

Opportunities:

- **Continued revenue growth from camping demand**
- **New Transient Room Tax (TRT) funding provides dedicated revenue to invest in essential equipment and infrastructure improvements. This funding allows the department to replace aging tools, purchase appropriate land management equipment, and improve operational efficiency.**
- **Expanded partnerships with watershed councils and educational institutions**
- **Grant funding for infrastructure and natural resource restoration**

Key decision points for the upcoming fiscal years include evaluating staffing structure and determining long-term capital funding strategy.

REVENUE

The Parks Department is funded through:

- **Camping and day-use fees**
- **Grants**
- **Transient room tax allocations**
- **County general fund support**

Camping fees represent the largest source of self-generated revenue. Cost recovery varies by park, but continues to improve as occupancy increases and financial tracking becomes more structured. Capital projects are funded through grants, with required match contributions from county funds. The department continues to evaluate rate structures to ensure long-term sustainability while maintaining public access affordability.

PERFORMANCE MEASURES

Because Parks operations are seasonal in nature, performance metrics are reported by operating season (January 1 – December 31) rather than the County's fiscal year (July 1 – June 30). Reporting by operating season allows the department to accurately evaluate camping season performance and year-over-year growth.

The Firefly reservation system was implemented at Moonshine Park in 2024 and expanded to Elk City and Jack Morgan Parks in 2025.

Measure	FY 22	FY23	FY24	FY25
Revenue Moonshine Park	$106,972	$12,1015	$12,4483	$14,3353
Revenue Elk City Park	$10,272	$9,798	$9,097	$18,036
Revenue Jack Morgan Park	$24,175	$23,207	$22,444	$31,481
Total Camping Revenue	**$141,419**	**$154,020**	**$156,024**	**$192,870**
% Online Reservations	0%	0%	54%	68%

Camping revenue reflects operational sustainability. Online reservations reduce financial risk and administrative burden.

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
PARKS	3	3	3	3
FTE	**3**	**3**	**3**	**3**

Health & Human Services

OVERVIEW

The Health and Human services cluster of funds and programs represent a significant portion of Lincoln County's operational activities. Health & Human Services are comprised of 4 operating funds and over 25 distinct departments with a variety of programs and activities intended to foster the health and well being of Lincoln County's residents.

Public Health-208

375-Solid Waste Disposal
401-Public Health Modernization & Accreditation
405-Communicable Disease
407-Public Health Prevention
409-Medicolegal Death Investigator
410-HHS Administration
411-Maternal/Child Home Visiting
412-Nurse Family Partnership
413-WIC Program
414-Tobacco Education/Prevention
417-Parents as Teachers
430-Addictions Prevention
434-Emergency Preparedness
440-Environmental Health
441-Vital Statistics
452-Harm Reduction

Mental Health-209

420-Child, Adolescent, and Family Services
421-System Management and Administration
423-Adult Mental Health Services
424-Crisis Services
425-Winter Shelter
427-Forensic and SUD Services
429-Housing Investment

Lincoln County Community Health Center-216

701-Lincoln Community Health Center
702-School-Based Health Centers
703-Office Based Addiction Treatment (OBAT)
706-Veteran's Administration Medical Services

Developmental Disability-220

310-Health and Human Services Headquarters Building
311-Wildfire Navigation Program
422-Intellectual And Development Disabilities

FUNDING SOURCES SUMMARY

HHS Revenue Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 - 25 Budget	2025 - 26 Budget 2025-2026	2026 - 27 Budget
Revenue						
Charges For Services	$9,982,587	$11,593,306	$13,081,909	$14,809,846	$15,303,780	$15,805,801
Intergovernmental - Federal	$5,993,536	$5,440,757	$6,087,296	$5,401,361	$17,223,258	$15,074,511
Intergovernmental - State	$2,877,422	$6,878,759	$4,959,961	$9,633,914	$14,414,591	$11,130,426
Miscellaneous	$233,061	$601,142	$1,138,041	$587,012	$934,400	$1,022,860
Intergovernmental - Local	$567,990	$1,080,755	$1,165,012	$185,111	$970,362	$245,000
Intergovernmental	$0	$0	$504,442	$0	$380,000	$220,000
Intergovernmental - Other	$63,129	$75,900	$347,157	$66,500	$76,000	$77,720
REVENUE TOTAL	**$19,717,726**	**$25,670,619**	**$27,283,819**	**$30,683,744**	**$49,302,391**	**$43,576,318**
Beginning Fund Balance	$7,636,915	$12,130,988	$13,494,202	$12,877,723	$14,662,093	$14,536,231
Transfers In	$156,373	$1,290,187	$1,686,573	$1,443,514	$1,095,759	$3,534,757
TOTAL	**$27,511,013**	**$39,091,794**	**$42,464,594**	**$45,004,981**	**$65,060,243**	**$61,647,306**

EXPENDITURE SUMMARY

HHS Expense Summary by Fund

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 - 25 Budget	2025 - 26 Budget 2025-2026	2026 - 27 Budget
Behavioral Health Fund	$3,359,119	$5,837,068	$10,569,936	$24,425,672	$31,315,783	$33,359,210
Public Health Fund	$3,511,555	$3,699,866	$6,712,012	$10,542,701	$12,534,514	$12,763,159
Lincoln Community Health	$2,228,932	$3,232,826	$5,562,026	$8,089,601	$7,771,875	$8,757,206
Developmental Disability Fund	$0	$1,275,682	$3,228,924	$3,168,716	$13,438,071	$13,450,967
TOTAL	**$9,099,607**	**$14,045,441**	**$26,072,897**	**$46,226,690**	**$65,060,243**	**$68,330,542**

Public Health

Lincoln County Community Health Center

Behavioral Health

Developmental Disability Services

Solid Waste Disposal 208-375

BUDGET ORG

Fund: 208 Public Health Fund
Dept: 375 Solid Waste Disposal
Category: Health & Human Services

KEY STAFF

Vacant, Health and Human Services Director
Florence Pourtal, Public Health Division Director
Kaline Chavarria, Environmental Health Program Manager

OVERVIEW

Provide solid waste administration and follow up services for Lincoln County.

SERVICES PROVIDED

Current
Services:
The Department handles the solid waste complaints in Lincoln County and works closely with municipal and county planning departments and code enforcement officers. The enforcement group includes members from County Environmental Health, Planning, Onsite Septic, the Solid Waste District Manager, the Building Official and Code Enforcement. The goal of this group is to provide a cohesive strategic approach and response to complaints and enforcement. Group meets weekly to address priority non-compliers and assist County Counsel with follow-up to Enforcement Chapter 10 of County Code.

GOALS & OBJECTIVES

- Develop a flow chart addressing how a complaint is addressed by the appropriate department and is followed up in a timely manner
- Assist with updating the enforcement protocol in Lincoln County for solid waste disposal complaints

REVENUE & EXPENDITURE SUMMARY

Solid Waste Disposal Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$111,998	$124,471	$216,446	$222,924	$143,703	$200,000	39%
Charges For Services	$102,895	$167,207	$162,422	$170,177	$123,000	$200,000	63%

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
REVENUES TOTAL	**$214,892**	**$291,678**	**$378,868**	**$393,101**	**$266,703**	**$400,000**	**50%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$46,662	$41,154	$43,569	$46,142	$87,240	$86,983	0%
Represented	$5,371	$5,531	$5,718	$14,518	$17,706	$19,478	10%
Part Time	–	–	–	–	$0	$0	–
Holiday & Special Rate Pay	–	–	–	$551	$576	$0	-100%
Overtime	$8	$12	$0	–	$0	$0	–
Retirement	$6,100	$5,396	$5,692	$7,003	$12,039	$12,143	1%
Insurance	$17,126	$12,551	$14,087	$20,875	$34,130	$38,529	13%
Other Personnel Expenses	$5,451	$4,475	$4,741	$5,196	$10,373	$10,533	2%
Furniture & Equipment <$10K	–	–	–	–	–	$1,800	–
Office Expense	–	–	$9	$1,032	$1,852	$1,270	-31%
Other Contract Services	–	–	–	$220	–	–	–
Program Expenses	–	–	$20	–	$0	$0	–
Travel	–	$299	$0	–	$100	$100	0%
Capital Expenditures	–	–	–	$54,507	$0	$0	–
Internal Service Charges	$7,570	$5,814	$7,095	$8,757	$14,705	$16,096	9%
Transfers Out	–	–	$50,000	–	–	–	–
Contingency	–	–	–	–	$87,982	$201,184	129%
EXPENSES TOTAL	**$88,288**	**$75,232**	**$130,930**	**$158,801**	**$266,703**	**$388,116**	**46%**
Revenues less Expenses	$126,605	$216,446	$247,938	$234,300	$0	$11,884	–

CHALLENGES & OPPORTUNITIES

Court proceedings can be very long and tedious. This at times can be seen by the general public the the department is doing "nothing" to mitigate the problems of solid waste in Lincoln County.

PERFORMANCE MEASURES

- **Program carries out the activities of Lincoln County Code Chapter 2 Environment and Health.**

REVENUE

- **The revenues from this program are collected through franchise fee's of the Lincoln County Solid Waste haulers.**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
SOLID WASTE DISPOSAL	0.6	0.95	1.1	4
FTE	**0.6**	**0.95**	**1.1**	**4**

Public Health Modernization & Accreditation 208-401

BUDGET ORG

Fund: 208 Public Health Fund
Dept: 401 PH Modernization and Accreditation
Category: Health & Human Services

KEY STAFF

Vacant, Health and Human Services Director
Florence Pourtal, Public Health Division Director

OVERVIEW

Public Health Modernization focuses on ensuring that everyone in Lincoln County - and across the state - has access to fundamental Public Health programs and capabilities. This follows the Oregon Public Health Modernization framework illustrated in ORS 431.131 to 431.145.

SERVICES PROVIDED

So far, the Department has received grant funding to focus on Communicable Diseases Prevention through vaccinations and sexually transmitted infections prevention, Environmental Health through climate and health, and Community Improvement planning. The Department is also able to staff specific skill sets and public health capabilities such as leadership and organizational competency, communications, public health re-accreditation, outreach and engagement, community partnerships, and assessment and epidemiology.

Major activities and outputs to date:

- Extensive partnership with Linn and Benton counties as well as Samaritan Health Services and IHN-CCO on regional health assessment and regional health improvement planning and implementation.
- Continuation of implementing some aspects of the Lincoln County climate and adaptation plan.
- Development and submittal of the Lincoln County Public Health Modernization Plan.

GOALS & OBJECTIVES

- Protect the communities most at risk of contracting infectious diseases in Lincoln County.
- Protect Lincoln County communities from acute and communicable diseases through the promotion of immunizations in vulnerable and older adults.
- Sustain communicable disease preparedness amongst the public health system in Lincoln County.
- Strengthen the PH preparedness capabilities within Lincoln County HHS.
- Continue implementing parts of the Climate and Health adaptation plan in Lincoln County.

REVENUE & EXPENDITURE SUMMARY

PH Modernization and Accreditation Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$482	–	-$66,072	$197,633	$195,822	$300,000	53%
Intergovernmental - Federal	$0	$65,361	$350,670	$25,856	$113,800	$317,100	179%
Intergovernmental - Local	–	–	–	$100,345	$105,362	$60,000	-43%
Intergovernmental - Other	–	–	$102,255	$206,583	–	–	–
Intergovernmental - State	–	$515,853	$468,282	$980,286	$917,477	$1,007,548	10%
Miscellaneous	–	–	$3,437	$601	–	–	–
Interfund Transfers In	–	–	–	–	$0	$0	–
REVENUES TOTAL	**$482**	**$581,214**	**$858,573**	**$1,511,303**	**$1,332,461**	**$1,684,648**	**26%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$868	$68,368	$215,991	$425,477	$447,808	$483,511	8%
Represented	–	$171,385	$88,608	$81,972	$63,780	$45,144	-29%
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Overtime	–	–	$601	$33	$0	$0	–
Retirement	$100	$26,784	$35,044	$58,393	$59,191	$60,798	3%
Insurance	$51	$41,982	$70,764	$120,535	$175,947	$158,021	-10%
Other Personnel Expenses	$90	$21,694	$26,863	$40,285	$48,247	$50,910	6%
Client Services	–	$300	$40	$42	$0	$0	–
Furniture & Equipment <$10K	–	$4,809	$2,765	$8,455	$1,650	$0	-100%
IT Software & Equipment	–	–	$660	$809	$400	$800	100%
Office Expense	$26	$3,102	$2,164	$8,502	$0	$9,114	–
Other Contract Services	–	$369,986	$35,629	$374,526	$183,863	$363,832	98%
Program Expenses	–	$3,307	$9,793	$13,370	$3,000	$17,500	483%
Rent & Facilities Expense	$137	$250	$2,120	–	$0	$0	–
Training & Professional Development	$1,000	$9,409	$14,756	$32,384	$12,000	$25,850	115%
Travel	–	$3,675	$2,359	$7,478	$5,000	$0	-100%
Internal Service Charges	$482	$26,642	$50,929	$125,701	$82,878	$79,163	-4%
Transfers Out	–	–	$75,000	–	–	–	–
Contingency	–	–	–	–	$248,697	$372,157	50%
EXPENSES TOTAL	**$2,754**	**$751,693**	**$634,086**	**$1,297,961**	**$1,332,461**	**$1,666,800**	**25%**
Revenues less Expenses	-$2,272	-$170,479	$224,487	$213,341	$0	$17,848	–

REVENUE

State Investment in PH modernization through our IGA with the Oregon Health Authority for Public Health Services - PE51-01 and PE51-02
Federal CDC Infrastructure grant - PE51-05

CHALLENGES & OPPORTUNITIES

Public Health Modernization depends on a sustained investment from the Oregon Legislature. The more investment received, the better the public health needs of the county can be met with the goal of fully modernizing the public health system for Lincoln County with the assistance of this funding.

PERFORMANCE MEASURES

- **Re-accreditation status obtained in November 2025.**
- **Modernization Plan submitted in January 2026.**
- **Expected successful Triennial Review in November 2026.**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
PH MODERNIZATION AND ACCREDITATION	5.45	6.7	6.2	12
FTE	**5.45**	**6.7**	**6.2**	**12**

Communicable Disease 208-405

BUDGET ORG

Fund: 208 Public Health Fund
Dept: 405 Communicable Disease
Category: Health & Human Services

KEY STAFF

Valerie Davis and Traci Sackett, Interim Health and Human Services Directors
Florence Pourtal, Public Health Division Director
Shelby Knife, Disease Prevention and Harm Reduction Program Manager

OVERVIEW

To control the incidence of communicable diseases in compliance with State of Oregon Revised Statutes through investigation and outbreaks management. To assure access to immunization services for Lincoln County residents.

SERVICES PROVIDED

Current Services:

- Control of communicable diseases outbreaks through early detection
- Provide directly observed therapy for active tuberculosis cases
- Provide screening services for Hep C, Syphilis, Gonorrhea, Chlamydia and HIV
- Investigating communicable diseases and sexually transmitted infections, refer clients and their sexual partners for screening, diagnosis and treatment of sexually transmitted diseases and tuberculosis
- Conduct outbreak investigations, identify the source of outbreak, and provide control measures to reduce the spread
- Engage with community in preventive education, consultation, information, and referral
- Work with agency Public Information Officer to provide accurate and timely information to the public via multiple media outlets regarding communicable disease risk and necessary protective measures
- Provide mobile immunization clinics as well as walk-in immunization services

GOALS & OBJECTIVES

- 203 communicable disease reports handled in 2025
- 190 immunization school exclusions letters sent in 2025
- 30 flu immunization clinics held across Lincoln County in 2025 with a focus on long term care facilities, older adults, and most vulnerable populations.

REVENUE & EXPENDITURE SUMMARY

Communicable Disease Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$336,237	$197,134	$171,997	$395,768	$405,319	$250,000	-38%
Charges For Services	$321	$74	–	$104,624	$45,000	$33,851	-25%
Intergovernmental - Federal	$9,037	$57,068	$85,715	$114,377	$109,992	$210,748	92%
Intergovernmental - Other	–	–	–	$13,375	$0	$10,000	–
Intergovernmental - State	$60,970	$60,895	$82,037	$13,398	$62,995	$157,312	150%
Miscellaneous	–	–	–	$2,966	$0	$0	–
Interfund Transfers In	$23,448	–	–	–	$0	$0	–
REVENUES TOTAL	**$430,013**	**$315,171**	**$339,749**	**$644,507**	**$623,306**	**$661,911**	**6%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$39,690	$11,429	$25,383	–	$26,256	$31,641	21%
Represented	$45,921	$57,030	$41,366	$56,422	$92,764	$166,740	80%
Part Time	$2,460	–	–	–	$0	$0	–
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Overtime	–	–	$0	$321	$0	$0	–
Retirement	$9,719	$7,634	$7,526	$6,246	$13,222	$21,967	66%
Insurance	$18,432	$25,208	$21,948	$31,061	$51,855	$101,308	95%
Other Personnel Expenses	$8,998	$6,187	$6,066	$4,532	$11,213	$19,098	70%
Client Services	$60	–	$17	$202	$0	$0	–
Furniture & Equipment <$10K	$1,855	$2,525	$1,576	$139	$3,300	$0	-100%
IT Software & Equipment	–	$416	$840	–	$0	$900	–
Office Expense	$3,931	$4,104	$4,063	$9,312	$852	$7,166	741%
Other Contract Services	$9,325	$9,317	$12,080	$28,520	$15,133	$15,133	0%
Program Expenses	$23,483	$2,900	$12,508	$34,983	$33,708	$15,600	-54%
Rent & Facilities Expense	$546	–	–	–	$0	$0	–
Training & Professional Development	$100	$1,014	$795	$225	$150	$2,598	1,632%
Travel	–	–	$3,522	$1,229	$509	$0	-100%
Internal Service Charges	$65,633	$15,410	$11,039	$16,688	$23,426	$40,387	72%
Contingency	–	–	–	–	$350,918	$265,517	-24%
EXPENSES TOTAL	**$230,154**	**$143,174**	**$148,729**	**$189,880**	**$623,306**	**$688,055**	**10%**
Revenues less Expenses	$199,859	$171,997	$191,020	$454,627	$0	-$26,144	–

CHALLENGES & OPPORTUNITIES

- **Vaccine hesitancy within the United States and in Lincoln County**
- **The mixed messages between the CDC and state guidelines for vaccines**
- **The return of measles outbreaks throughout the United States**

REVENUE

- **State and federal funding through an IGA for Public Health Services - PE01-01, PE03, PE43-01, PE81**
- **Health insurance reimbursement mostly through Medicare and Medicaid for vaccination services**

PERFORMANCE MEASURES

- **Proportion of cases in which interview is conducted**
- **Proportion of cases with first case interview attempt within 4 days of the LPHA report**
- **Proportion of contacts with post-exposure prophylaxis recommended within 14 days of case report for hepatitis A and acute or chronic hepatitis B and within 4 days for high-risk pertussis and**

meningococcal disease

- Percent of people positive for syphilis who received appropriate treatment
- Percent of people interviewed who tested positive for syphilis
- Number of congenital syphilis cases averted
- Number of vaccinations given

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
COMMUNICABLE DISEASE	1.25	1.35	1.73	10
FTE	**1.25**	**1.35**	**1.73**	**10**

Public Health - Prevention 208-407

BUDGET ORG

Fund: 208 Public Health Fund
Dept: 407 Public Health - Prevention
Category: Health & Human Services

KEY STAFF

Vacant, Health and Human Services Director
Florence Pourtal, Public Health Division Director
Sara Herd, Health Promotion Program Manager

OVERVIEW

The Mental Health Promotion and Prevention (MHPP) program is supported through the Intercommunity Health Network - Coordinated Care Organization (IHN-CCO) for Linn, Benton, and Lincoln Counties to provide mental health and suicide prevention trainings to community and partner organizations. Building on an established culture of collaboration, it is the goal of community MHPP programs to increase the number of individuals who can provide training and increase the number of individuals served. This benefits the community by increasing the comfort levels of our providers, community-based organizations, and individuals in talking to those they serve about their mental health concerns and providing an early response to those having suicidal thoughts.

SERVICES PROVIDED

The program provides community education, awareness, and a reduction of stigma around mental health challenges to help prevent the tragedy of suicide.

Activities include:

- Mental Health First Aid (MHFA) Training. Minimum 4 MHFA training, one per quarter
- Question. Persuade. Refer. (QPR) Training. Minimum 4 QPR training, one per quarter
- Other identified evidence-based training courses as needed. For example, connect partners with additional training like Applied Suicide Intervention Skills Training (ASIST)
- Communicate and disseminate MHPP regional educational materials for onecaringperson.com and adverse childhood experiences (ACEs), provide MHPP proclamations to Lincoln County board of commissioners, attend health fairs and tabling events for outreach and engagement

GOALS & OBJECTIVES

Health Impacts include an improvement of quality of life; an increase in ability to ask someone about suicide; and increases readiness to support individuals at risk for suicide.

REVENUE & EXPENDITURE SUMMARY

Public Health - Prevention Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$266,694	$253,361	$76,046	$75,824	$90,814	$100,000	10%
Intergovernmental - Other	–	-$157,583	$0	–	$0	$0	–
Intergovernmental - State	$18,589	$37,178	$95,858	$87,419	$42,488	$44,720	5%
Interfund Transfers In	$60,000	$0	–	–	$60,000	$60,000	0%
REVENUES TOTAL	**$345,283**	**$132,957**	**$171,904**	**$163,242**	**$193,302**	**$204,720**	**6%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$3,586	$0	$4,896	$9,899	$13,148	$14,507	10%
Represented	$15,800	$3,326	$11,645	$20,504	$17,279	$23,613	37%
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Overtime	–	–	$13	–	$0	$0	–
Retirement	$2,171	$366	$1,855	$3,426	$3,428	$4,274	25%
Insurance	$7,549	$1,396	$7,019	$8,322	$8,894	$10,846	22%
Other Personnel Expenses	$1,953	$292	$1,462	$2,472	$2,868	$3,671	28%
Client Services	–	–	–	–	$0	$0	–
Furniture & Equipment <$10K	–	–	–	–	$0	$0	–
Office Expense	$1,173	$389	$1,970	$309	$1,000	$1,000	0%
Other Contract Services	$39,507	$601	–	–	$0	$500	–
Program Expenses	$15,276	$1,680	$3,231	$2,998	$1,500	$4,000	167%
Rent & Facilities Expense	$956	–	–	–	$0	$0	–
Training & Professional Development	–	$85	–	–	$500	$0	-100%
Travel	–	–	$66	–	$0	$0	–
Internal Service Charges	$3,951	$2,700	$2,889	$3,215	$5,347	$6,584	23%
Contingency	–	–	–	–	$139,338	$100,000	-28%
EXPENSES TOTAL	**$91,922**	**$10,834**	**$35,046**	**$51,144**	**$193,302**	**$168,995**	**-13%**
Revenues less Expenses	$253,361	$122,123	$136,858	$112,098	$0	$35,725	–

CHALLENGES & OPPORTUNITIES

The primary challenge is that this work has limited funding, which limits staff time, capacity and reach within our community. Opportunities include providing more direct education, coordinating, and supporting additional mental health instructors throughout the county to increase population reach, increase community partnerships, addressing prevention of adverse childhood experiences, and promote healthy behaviors to reduce the risk of chronic mental health conditions and suicide deaths.

REVENUE

- **IHN-CCO Mental Health Prevention and Promotion grant**

PERFORMANCE MEASURES

The number of training courses provided is tracked and reported, the number of participants reached and the percentage of trained individuals that rate their level of suicide prevention as high.

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
PUBLIC HEALTH - PREVENTION	0.05	0.4	0.4	2
FTE	**0.05**	**0.4**	**0.4**	**2**

Medicolegal Death Investigator 208-409

BUDGET ORG

Fund: 208 Public Health Fund
Dept: 409 Medicolegal Death Investigator
Category: Health & Human Services

KEY STAFF

Valerie Davis and Traci Sackett, Interim Health and Human Services Directors
Valerie Davis, Deputy Director of Quality and Risk Management
Cassandra Mumford, Chief Medicolegal Death Investigator

OVERVIEW

The Lincoln County Medical Examiner's Office investigates sudden, violent, unexpected, and suspicious deaths that occur in Lincoln County. The Office of the Medical Examiner certifies death after investigation and postmortem examination and issues the death certificate as required by law. Complete findings of the death investigation are distributed to families and law enforcement agencies as appropriate.

The main duties of the Office of the Medical Examiner are to determine the cause and manner of death and certify deaths that are reported to the medical examiner. The cause of death relates to the disease process or injury that resulted in death. There are thousands of diseases and injuries that may result in death. The manner of death is a classification in which a determination is made regarding whether the death resulted from natural causes, homicide, suicide, or an accident. On occasion, the manner of death is classified as indeterminate.

Information collected during the investigation helps clarify the circumstances, such as the sequence of events prior to death. Evidence collected during an investigation and/or postmortem examination may help lead to the arrest or successful conviction of a suspect in a homicide case. Because deaths occur around the clock, medical examiner staff members are available 24 hours a day, 365 days per year.

SERVICES PROVIDED

- Death Investigations
- Facilitation of the disposition of remains through consultation with families
- Gathering statistical data for overdoses and suicides for Public Health and Behavioral Health
- Completing Death Certificates in OVERS

GOALS & OBJECTIVES

- Continue to build a sustainable and robust Medical Examiner Program to ensure these services remain available in Lincoln County, thus saving taxpayers a significant amount of money each fiscal year
- Recruit, train, and certify more Medicolegal Death Investigators in Lincoln County
- Provide easily accessible information on the Health and Human Services website about the Medical Examiner program, including who to contact if a loved one dies in Lincoln County and the process that must take place after a death occurs
- Facilitating a more positive working environment outside the medical examiner's office

REVENUE & EXPENDITURE SUMMARY

Medicolegal Death Investigator Revenues & Expenses

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	–	–	–	$21,005	$7,977	-62%
Interfund Transfers In	–	–	–	–	$393,811	$447,695	14%
REVENUES TOTAL	**–**	**–**	**–**	**–**	**$414,816**	**$455,672**	**10%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	–	–	–	–	$156,811	$303,719	94%
Represented	–	–	–	–	$0	$0	–
Part Time	–	–	–	–	$36,400	$36,400	0%
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Overtime	–	–	–	–	–	–	–
Retirement	–	–	–	–	$18,025	$35,029	94%
Insurance	–	–	–	–	$61,153	$97,488	59%
Other Personnel Expenses	–	–	–	–	$14,980	$29,229	95%
Client Services	–	–	–	–	$300	$0	-100%
Furniture & Equipment <$10K	–	–	–	–	$6,650	$4,000	-40%
Office Expense	–	–	–	–	$5,800	$4,800	-17%
Other Contract Services	–	–	–	–	$36,300	$36,300	0%
Program Expenses	–	–	–	–	$10,000	$6,500	-35%
Training & Professional Development	–	–	–	–	$2,000	$2,500	25%
Travel	–	–	–	–	$3,000	$3,000	0%
Capital Expenditures	–	–	–	–	$1,500	$15,000	900%
Internal Service Charges	–	–	–	–	$35,920	$29,590	-18%
Contingency	–	–	–	–	$25,977	$7,977	-69%
EXPENSES TOTAL	**–**	**–**	**–**	**–**	**$414,816**	**$611,532**	**47%**
Revenues less Expenses	$0	$0	$0	$0	$0	-$155,860	–

CHALLENGES & OPPORTUNITIES

Challenges:

- Recruiting and training Medicolegal Death Investigators
- Maintaining an on-call schedule that supports a healthy work life balance
- Collaborating effectively with community partners
- Addressing the ongoing lack of adequate space needed to conduct thorough body examinations
- Managing delays caused by funeral homes that require their staff to be present before allowing entry, often resulting in extended periods of waiting outside their facilities when transporting a decedent
- Waiting for funeral homes to release decedents so that MDIs can transport them to the Oregon State Medical Examiner's Office
- Medical Examiner's Office for required forensic pathology examinations

Opportunities:

- **Medicolegal Death Investigators can attend free monthly online OCMDI training through the state Medical Examiner's office**
- **Medical Examiner's truck allows for scene response and decedent transport to funeral home or the State Medical Examiner's office when an exam is required.**
- **Collaborating with different divisions within HHS regarding suicides and overdose deaths.**

REVENUE

General Fund

PERFORMANCE MEASURES

The Lincoln County Medical Examiner's Office was established in the Health and Human Services Department on July 1, 2024. From this time through June 30th, 2025, there were 302 deaths reported and investigated by the Lincoln County Medical Examiner's office. This number is in line with historical averages.

WORKFORCE SUMMARY

Medicolegal Death Investigator

DEPARTMENT	FY2026	FY2027
FTE		
MEDICAL DEATH EXAMINER	2	3
FTE	**2**	**3**

HHS Administration 208-410

BUDGET ORG

Fund: 208 Public Health Fund
Dept: 410 HHS Administration
Category: Health & Human Services

KEY STAFF

Vacant, Health and Human Services Director
Valerie Davis, Deputy Director of Quality and Risk Management
Traci Sackett, HHS Finance Manager / Assistant Director
Teresa Taylor-Sanchez, Medical Billing Supervisor
Monique Limon, Operations Manager

OVERVIEW

To administer and/or provide oversight to the service divisions that comprise Lincoln County Health and Human Services (LCHHS), which includes the Intellectual/Developmental Disabilities Division, the Behavioral Health Division, the Public Health Division, and the Primary Care Division (which include the Federally Qualified Health Center), the Medical Examiner's office, services to houseless individuals, quality and risk management, operations, fiscal management, health care billing, and provider credentialing also fall under LCHHS administration.

SERVICES PROVIDED

- Oversight and operational support for all LCHHS divisions and work units.
- Billing for health care services provided by clinical staff
- Financial management activities including budgeting, grant reporting, accounts payable and receivable, and budget forecasting
- Quality and risk management
- Personnel and Contract Management
- Project management and public communications
- Management of the winter emergency shelter
- Provider credentialing
- Administration of the Medical Examiner's office
- Administration of the new 340B Drug Program

GOALS & OBJECTIVES

Compliance with funding mandates and restrictions associated with LCHHS funding and regulatory guidance

REVENUE & EXPENDITURE SUMMARY

HHS Administration Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$0	–	$5,030	$99,602	$0	$0	–
Charges For Services	$2,167,490	$2,067,560	$2,663,856	$3,193,908	$3,888,235	$4,068,869	5%
Intergovernmental - Federal	–	–	–	–	$0	$0	–
Miscellaneous	$28,273	$91,444	$138,036	$115,543	$60,000	$105,000	75%
Interfund Transfers In	$0	$0	$95,667	$252,090	$0	$0	–
REVENUES TOTAL	**$2,195,763**	**$2,159,004**	**$2,902,588**	**$3,661,144**	**$3,948,235**	**$4,173,869**	**6%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$848,070	$870,231	$1,227,169	$1,475,610	$1,614,500	$1,294,681	-20%
Represented	$377,421	$422,502	$402,515	$421,666	$510,476	$652,561	28%
Part Time	–	$4,985	$14,890	$72,187	$0	$12,000	–
Holiday & Special Rate Pay	$1,570	$2,142	$4,376	$3,854	$2,280	$360	-84%
Overtime	$234	$83	$2,118	$4,241	$0	$0	–
Retirement	$142,530	$148,552	$186,819	$219,418	$244,648	$224,886	-8%
Insurance	$334,455	$323,940	$407,572	$463,185	$693,455	$773,424	12%
Other Personnel Expenses	$123,784	$115,158	$146,093	$159,334	$200,600	$186,125	-7%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Client Services	$240	$335	$188	$282	$200	$0	-100%
Furniture & Equipment <$10K	$12,455	$21,599	$46,592	$33,590	$30,000	$20,000	-33%
IT Software & Equipment	$2,325	$3,147	$3,806	$4,465	$8,000	$82,000	925%
Office Expense	$65,022	$41,512	$83,226	$120,718	$171,400	$160,850	-6%
Other Contract Services	$98,237	$88,579	$166,422	$394,860	$255,000	$334,000	31%
Program Expenses	$16,538	$21,850	$25,415	$32,495	$18,200	$18,050	-1%
Rent & Facilities Expense	$105,890	$21,639	$13,229	$7,974	$5,000	$9,000	80%
Training & Professional Development	$25,252	$12,483	$26,626	$25,597	$28,500	$30,500	7%
Travel	–	$0	$784	$1,841	$2,000	$5,500	175%
Capital Expenditures	–	–	–	$52,101	$1,000	$0	-100%
Internal Service Charges	$42,192	$61,282	$73,614	$126,232	$102,306	$97,198	-5%
Transfers Out	–	–	–	–	$0	$0	–
Contingency	–	–	–	–	$60,670	$272,734	350%
Unappropriated	–	–	–	–	$0	$0	–
EXPENSES TOTAL	**$2,196,216**	**$2,160,021**	**$2,831,455**	**$3,619,648**	**$3,948,235**	**$4,173,869**	**6%**
Revenues less Expenses	-$453	-$1,017	$71,133	$41,495	$0	$0	–

CHALLENGES & OPPORTUNITIES

- **Continuing work in progress to update and restructure the HHS Intranet Site**
- **HHS Directors group continues to monitor the administrative staffing model and make strategic changes as needed**
- **Supported completion of County wide FY 24 Audit and currently working on FY 25 Audit by providing HHS fiscal information as requested by auditors.**
- **Securing $9.7 million in funding and getting approved contracts in place to support wildfire survivors and households at or below 80% AMI for permanent housing**

REVENUE

- **Costs for the Administration unit are allocated to each budget program in Health and Human Services based on the number of staff (FTE's) in each program.**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
HHS - ADMINISTRATIVE SERVICES	23.4	27.4	26.9	28.8
FTE	**23.4**	**27.4**	**26.9**	**28.8**

Maternal/Child Home Visiting 208-411

BUDGET ORG

Fund: 208 Public Health Fund
Dept: 411 Maternal/Child Home Visiting
Category: Health & Human Services

KEY STAFF

Vacant, Health and Human Services Director
Florence Pourtal, Public Health Division Director
Breeze Powell, Maternal Child Family Health Program Manager
Kat Lavigne, Maternal Child Family Health Assistant Program Manager

OVERVIEW

This department includes the Babies First!, CaCoon, Family Connects, and Oregon Mothers Care programs. These programs allow the Department to serve families and improve birth outcomes for pregnant people and their children, improve perinatal mental health outcomes, provide preventive screening and health services to infants and children, provide case management and connection to community resources, and educate parents to improve potential for their children's healthy growth and development. These programs serve clients prenatally, postpartum and children ages 0-5. The programs also support children and their families with special healthcare needs and chronic conditions until the age of 21.

SERVICES PROVIDED

Registered Nurses and Case Managers provide medical and social case management for pregnant people to prevent adverse pregnancy outcomes. This includes:

- Education to prevent or reduce pregnancy risks through support to clients in obtaining and following through with adequate medical care during pregnancy
- Blood pressure monitoring during pregnancy and postpartum
- Screening, education and referral for mental health concerns related to substance use and interpersonal violence
- Support infant feeding plans including breastfeeding, education and guidance
- Screen clients for Social Determinants of Health
- Provide and facilitate referrals to community partners for additional indicated services to address stressors that could impact positive birth outcomes (i.e., housing, financial assistance, education, substance abuse, domestic violence, childcare, oral health, nutrition, and other stressors)
- Once the child is born, the Department provides preventive screening and health services to support healthy growth and development, ensure that children have a primary care home and

receive well child visits at recommended intervals and provide education regarding recommended immunization schedules

GOALS & OBJECTIVES

- **Maintain adequate caseloads for all home visiting staff of 20-25 families, with an objective of a completion average of 35-40 billable visits completed for each 1.0 FTE per month for the Babies First and CaCoon programs**
- **Maintain timely outreach to new incoming referrals within 2-5 business days of receipt**
- **Timely connection for referrals of enrolled clients for needed medical care, insurance coverage and social services**
- **Seek improvements in rates of adequate care during pregnancy and postpartum and for child well care visits and immunizations to result in a reduction in visits to the emergency room**

REVENUE & EXPENDITURE SUMMARY

Maternal/Child Home Visiting Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$329,846	$306,657	$348,575	$295,807	$94,794	$350,000	269%
Charges For Services	$410,641	$425,227	$321,208	$429,861	$530,756	$607,675	14%
Intergovernmental - Federal	$44,927	$74,806	$78,829	$101,866	$33,813	$67,735	100%
Intergovernmental - Other	–	–	–	–	–	$12,720	–
Intergovernmental - State	$80,198	$180,632	$212,430	$361,739	$323,928	$114,149	-65%
Miscellaneous	$100	$100	$370	$680	$0	$0	–
REVENUES TOTAL	**$865,713**	**$987,422**	**$961,411**	**$1,189,952**	**$983,291**	**$1,152,279**	**17%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$73,474	$73,991	$90,828	$77,920	$55,613	$63,471	14%
Represented	$204,160	$275,665	$232,779	$418,821	$431,062	$445,325	3%
Part Time	$5,849	$3,333	$2,995	$305	$0	$0	–
Holiday & Special Rate Pay	$443	$1,271	$686	$715	$0	$0	–
Overtime	$611	–	$172	–	$0	$0	–
Retirement	$31,291	$39,169	$36,327	$55,512	$53,777	$56,238	5%
Insurance	$40,118	$46,330	$47,450	$60,355	$60,246	$93,399	55%
Other Personnel Expenses	$31,539	$36,009	$33,489	$46,195	$45,884	$53,428	16%
Client Services	$120	$120	$80	$867	$0	$0	–
Furniture & Equipment <$10K	$3,690	$877	$2,081	$3,552	$1,650	$4,500	173%
IT Software & Equipment	–	–	–	–	$0	$0	–
Office Expense	$12,344	$15,322	$17,698	$18,323	$12,274	$9,023	-26%
Other Contract Services	$6,047	$5,779	$12,875	$44,680	$30,000	$30,000	0%
Program Expenses	$6,455	$9,721	$16,872	$14,580	$31,500	$4,500	-86%
Rent & Facilities Expense	$11,841	$18,309	$9,827	$13,114	$12,000	$12,000	0%
Training & Professional Development	$1,013	$2,203	$5,056	$8,292	$5,000	$4,000	-20%
Travel	$432	$718	$7,300	$4,575	$10,000	$4,500	-55%
Capital Expenditures	–	–	–	–	$0	$0	–
Internal Service Charges	$74,193	$95,371	$126,084	$113,990	$122,123	$138,813	14%
Transfers Out	–	–	$40,000	–	–	–	–
Contingency	–	–	–	–	$58,741	$194,450	231%
EXPENSES TOTAL	**$503,620**	**$624,187**	**$682,599**	**$881,796**	**$929,870**	**$1,113,647**	**20%**
Revenues less Expenses	$362,093	$363,235	$278,812	$308,156	$53,421	$38,632	–

CHALLENGES & OPPORTUNITIES

- **Meeting goals for billable visits**

- Continue services via the support of case managers and have other nurses maintain care plans that the case managers can follow
- Continue to monitor performance in monthly reports and brainstorm solutions with staff in regular supervision and team meetings

This department has also struggled to meet the 60% population reach for the Family Connects program and therefore has not been able to sustain this model without the use of gap funding from the other home visiting programs. After much effort and deliberation, the decision to discontinue Family Connects at the end of FY26 has been made. This will result in the termination of the agreement with OHA. The department will be able to re-focus efforts on the Babies First and CaCoon programs to maintain sustainable and adequate productivity.

REVENUE

- Maternal and Child Health Systems Coordination through Intercommunity Health Network CCO contract
- Oregon Health Authority small grants for Babies First, Oregon Mother's Care, Title V (PE 42-11) and Reproductive Health (PE 46-05)
- Oregon Mother's Care service reimbursement
- CaCoon program funding from Oregon Health and Sciences University
- Targeted Case Management services billed to Medicaid

PERFORMANCE MEASURES

- Our performance measures for these programs include monitoring caseload and monthly billable visits.
- For Oregon Mothers Care we served a total of 157 clients in 2024 and 98 clients in 2025. This program ensures that pregnant people are connected to healthcare, dental care, insurance, and other needed services as early in pregnancy as possible. Overall, we have seen less pregnancies over the last calendar year in our county.
- In 2025 we completed 920 billable visits for Babies First, 179 billable visits for CaCoon and 80 billable visits for Family Connects.

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
MATERNAL/CHILD HEALTH HOME VISITING	5.4	5.6	4.8	7.9
FTE	**5.4**	**5.6**	**4.8**	**7.9**

Nurse Family Partnership 208-412

BUDGET ORG

Fund: 208 Public Health Fund
Dept: 412 Nurse Family Partnership
Category: Health & Human Services

KEY STAFF

Vacant, Health and Human Services Director
Florence Pourtal, Public Health Division Director
Breeze Powell, Maternal Child Family Health Program Manager

OVERVIEW

Nurse Family Partnership (NFP) is an evidence-based community health nurse home visiting program that helps to transform the lives of vulnerable parents pregnant with their first child, or those having subsequent children with higher risk factors and social determinants of health needs. The program continues until the child's second birthday.

SERVICES PROVIDED

Nurses working under the guidelines of this evidenced based program establish trusting relationships with clients to help their families engage in preventative health practices including: adequate prenatal and postpartum care from their healthcare providers, improving their diets, and reducing use of tobacco, alcohol and illegal substances; and improving child health and development by helping parents provide responsible and competent care. In addition, services are provided to improve the economic self-sufficiency of the family by helping parents develop a vision for their own future, plan future pregnancies, continue their education and find work. Department nurses monitor blood pressure and health throughout pregnancy and beyond and provide education about risk factors that clients may face. Staff also support programs focused on infant feeding and breastfeeding, education and initiation.

GOALS & OBJECTIVES

Goals include maintaining 85%-100% caseload for each nurse and 21-25 clients per full-time nurse.

The Department's priority population for this program are clients pregnant with their first child, with Medicaid and complex social and medical risk factors with enrollment occurring before the 28th week of pregnancy.

In September of 2025 Lincoln County launched NFPx, which is an expansion of the original model, allowing for up to 50% of the caseload to be late registrants (enrolling before the birth of the child), and allowing enrollment of clients who have already had prior children, who may benefit from a more

structured long-term program. We can meet these goals by maintaining strong partnerships with local referring providers, educating the community regarding this program and its strengths, and highlighting the eligibility criteria for parents.

REVENUE & EXPENDITURE SUMMARY

Nurse Family Partnership Revenue & Expenses

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$243,159	$219,600	$207,654	$328,474	$404,959	$200,000	-51%
Charges For Services	$378,876	$350,794	$281,280	$521,128	$593,864	$524,810	-12%
Intergovernmental - Federal	$181,587	$204,061	$403,258	$302,930	$335,705	$290,569	-13%
Intergovernmental - State	$9,765	$11,625	$25,110	$81,066	$75,000	$87,313	16%
Miscellaneous	–	–	–	$271	$0	$0	–
Interfund Transfers In	–	–	–	–	$0	$0	–
REVENUES TOTAL	**$813,387**	**$786,080**	**$917,301**	**$1,233,868**	**$1,409,528**	**$1,102,692**	**-22%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$107,862	$79,932	$65,272	$62,615	$70,497	$83,956	19%
Represented	$184,008	$201,611	$217,274	$227,760	$383,369	$327,714	-15%
Part Time	$4,931	$1,111	$998	$102	$0	$0	–
Holiday & Special Rate Pay	$362	$424	$84	$715	$0	$0	–
Overtime	$1,143	–	$30	–	$0	$0	–
Retirement	$33,074	$31,539	$31,412	$32,347	$50,223	$45,607	-9%
Insurance	$62,506	$74,037	$74,578	$75,797	$127,989	$138,033	8%
Other Personnel Expenses	$32,122	$27,533	$28,133	$26,893	$42,783	$42,533	-1%
Client Services	$120	–	$36	–	$100	$100	0%
Furniture & Equipment <$10K	$1,565	$519	$142	$3,746	$1,650	$900	-45%
IT Software & Equipment	–	–	–	–	$0	$0	–
Office Expense	$11,761	$11,651	$13,375	$10,157	$12,837	$12,437	-3%
Other Contract Services	$5,223	$44,731	$106,040	$71,211	$84,300	$50,000	-41%
Program Expenses	$14,214	$1,388	$2,679	$3,225	$3,100	$3,350	8%
Rent & Facilities Expense	$17,068	$15,992	–	–	$0	$0	–
Training & Professional Development	$37,098	$28,869	$24,445	$31,019	$25,316	$4,000	-84%
Travel	–	$3,316	$7,380	$2,574	$3,000	$4,000	33%
Internal Service Charges	$80,731	$72,808	$78,417	$91,659	$129,424	$116,460	-10%
Transfers Out	–	–	$25,000	–	–	–	–
Contingency	–	–	–	–	$286,296	$221,227	-23%
EXPENSES TOTAL	**$593,787**	**$595,460**	**$675,298**	**$639,818**	**$1,220,884**	**$1,050,317**	**-14%**
Revenues less Expenses	$219,600	$190,620	$242,004	$594,050	$188,644	$52,375	–

CHALLENGES & OPPORTUNITIES

One challenge we have been tracking is why participants leave the program early and those who choose to relocate due to lack of affordable housing and employment opportunities. Staff continue to support clients to engage with local community partners that support housing via transitional models though these resources remain limited. Staff also serve many clients whose primary language is not English. Many clients face increased barriers to accessing local resources and healthcare. The Department use the community advisory board and community partnerships to educate and encourage improving access for non-English speakers. In 2025, the Oregon legislature voted to discontinue paying the match for targeted case management for NFP. There are continued efforts to have the state reinstate payment for TCM match. The Department has also had an opportunity to partner with ODHS Family First Prevention Services to continue to expand the NFPx program.

REVENUE

- **MIECHV NFP Grant**
- **Maternal and Child Health Systems Coordination through Intercommunity Health Network CCO contract**
- **Targeted Case Management services billed to Medicaid**

PERFORMANCE MEASURES

Key performance measures include maintaining 85% of our goal caseload; being 21-25 clients per full-time nurse. This measure is linked to maintaining our MIECHV grant funding. For the calendar year of 2025 our NFP program maintained 85-100% of our caseload goal for 8 out of 12 months. We had many graduations, which is another program success and have now ramped back up to our caseload goal. In 2024 this program billed for 977 visits, in 2025 we have estimated 990 billed visits. Our goal for 2026 is to maintain or exceed the number of billed visits in the 2025 calendar year.

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
NURSE FAMILY PARTNERSHIP	4	3.5	5.1	9
FTE	**4**	**3.5**	**5.1**	**9**

WIC Program 208-413

BUDGET ORG

Fund: 208 Public Health Fund
Dept: 413 WIC Program
Category: Health & Human Services

KEY STAFF

Valerie Davis and Traci Sackett, Interim Health and Human Services Directors
Florence Pourtal, Public Health Division Director
Breeze Powell, Maternal Child Family Health Program
Manager
Kat Lavigne, Maternal Child Family Health Assistant Program
Manager
Aracelis Irizarry-Turner, WIC Coordinator

OVERVIEW

The Women, Infant and Children (WIC) Program is a federal supplemental nutrition program designed to improve the health outcomes of its participants. WIC is proven to support longer pregnancies and positive birth outcomes. The WIC Program reduces food insecurity among WIC participants and decreases the incidence of iron deficiency and anemia in children.

SERVICES PROVIDED

WIC provides comprehensive nutrition education, health screenings, breastfeeding support, access to a Registered Dietitian, referrals to community partners and food benefits to low-income women, infants, and children at nutritional risk. During the summer our WIC Farm Direct Nutrition Program (FDNP) provides WIC families with an additional source of nutritious foods with the farm direct vouchers that participants can use at local farmers markets or farm stands to purchase fresh fruits, vegetables, and cooking herbs.

GOALS & OBJECTIVES

- Serve an authorized caseload of 1,046 women, infants, and children up to 5 years old who meet eligibility criteria and have a nutritional health risk for fiscal year 26-27.
- Maintain and/or increase current caseload and participation rates.
- Maintain staff longevity and staff workplace satisfaction.
- Continue outreach to Latine/and indigenous populations.
- Continue the breastfeeding peer counselor pilot expansion program with Linn County.
- Continue monthly collaboration for our WIC dental clinic with Advantage Dental.

- **Continue monthly collaboration with the nutrition department at the OSU Extension Program.**

REVENUE & EXPENDITURE SUMMARY

WIC Program Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	–	–	-$25,862	-$84,000	$0	-100%
Intergovernmental - Federal	$250,921	$254,177	$403,465	$367,870	$271,791	$268,938	-1%
Intergovernmental - Other	–	–	$175,000	$217,953	–	–	–
Miscellaneous	–	–	–	–	$0	$0	–
Interfund Transfers In	$96,373	–	–	–	$0	$0	–
REVENUES TOTAL	**$347,293**	**$254,177**	**$578,465**	**$559,962**	**$187,791**	**$268,938**	**43%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$63,621	$67,092	$99,803	$82,920	$80,533	$86,999	8%
Represented	$157,085	$165,200	$171,822	$181,947	$196,203	$214,714	9%
Part Time	–	–	–	–	$0	$0	–
Holiday & Special Rate Pay	$2,625	$4,495	$6,160	$8,365	$6,720	$0	-100%
Overtime	$87	–	$139	–	$0	$0	–
Retirement	$25,444	$26,564	$31,328	$30,658	$31,720	$33,728	6%
Insurance	$64,021	$64,931	$71,366	$69,172	$72,028	$81,326	13%
Other Personnel Expenses	$22,535	$20,900	$24,736	$21,758	$26,690	$29,057	9%
Client Services	–	–	$0	–	$0	$0	–
Furniture & Equipment <$10K	$935	–	$1,855	$318	$2,700	$3,600	33%
IT Software & Equipment	–	–	$399	$449	$500	$500	0%
Office Expense	$8,509	$8,837	$11,035	$9,719	$4,703	$4,500	-4%
Other Contract Services	$8,181	$9,553	$9,154	$2,679	$1,000	$1,000	0%
Program Expenses	$69	$2,644	$70,982	$37,473	$1,350	$3,200	137%
Rent & Facilities Expense	$4,800	$4,834	$7,834	$6,461	$4,850	$0	-100%
Training & Professional Development	$594	-$470	$1,991	$710	$250	$2,350	840%
Travel	$31	$92	$213	$205	$500	$500	0%
Internal Service Charges	$35,350	$31,158	$47,491	$37,259	$53,469	$58,530	9%
Contingency	–	–	–	–	$16,843	$25,098	49%
EXPENSES TOTAL	**$393,887**	**$405,828**	**$556,308**	**$490,092**	**$500,059**	**$545,102**	**9%**
Revenues less Expenses	-$46,593	-$151,651	$22,157	$69,870	-$312,268	-$276,164	–

CHALLENGES & OPPORTUNITIES

A challenge in 2025 was that many WIC participants moved out of our county to larger counties or out of State due to not finding jobs or housing. The implementation of the new two-way texting platform, Teletask, has improved retention of participants onto our WIC program. We are also able to provide, via Teletask, nutrition education materials, facilitated communication for certification and recertification appointments of participants, scheduling, and rescheduling.

REVENUE

- **USDA federal funding through intergovernmental agreement with the Oregon Health Authority - PE 40**
- **This program is heavily supplemented by the remainder of the Targeted Case Management (TCM) match fund.**

PERFORMANCE MEASURES

The Lincoln County WIC program serves an authorized caseload of 1,046 women, infants and children who meet eligibility criteria and have a nutritional health risk for fiscal year 25-26.
Lincoln County WIC Program Data for 2025:

- **Total WIC dollars spent by participants at local stores: $811,094**
- **Total Farm Direct Nutrition Program (FDNP) dollars paid to local farmers: $8,048**
- **% of WIC moms start out breastfeeding: 95%**
- **% WIC moms breastfeed exclusively for six months: 46%**
- **Total number of WIC participants served: 1,476**
- **Total number of WIC families served: 864**
- **3 out of 4 WIC participants are infants and children under five years of age**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
WOMEN, INFANTS & CHILDREN PROGRAM	4.2	5.4	4	4
FTE	**4.2**	**5.4**	**4**	**4**

Tobacco Education/Prevention 208-414

BUDGET ORG

Fund: 208 Public Health Fund
Dept: 414 Tobacco Education/Prevention
Category: Health & Human Services

KEY STAFF

Vacant, Health and Human Services Director
Florence Pourtal, Public Health Division Director
Sara Herd, Health Promotion Program Manager

OVERVIEW

Lincoln County's Tobacco Prevention and Education Program (TPEP) strives to help Lincoln County reduce the community's burden of chronic disease and deaths caused by commercial tobacco use by preventing the use and initiation of tobacco and nicotine products; promoting cessation and helping those who quit stay quit; eliminating exposure to secondhand smoke; and addressing health disparities related issues from commercial tobacco and nicotine products. The Department was granted a tier 3 funding level, up from tier 2, for the 2025-2027 biennium.

SERVICES PROVIDED

Current Services:
The Department provides programs to help encourage healthy choices and behaviors that reduce the risk of chronic disease and death related to tobacco and nicotine use. This includes partnering with Lincoln County School District (LCSD) to continue the pilot delivery of the InDepth program. This program is an alternative to suspension for tobacco and vape violations and helps Health Service Advocates with LCSD roll the program out countywide in the schools. The department also provides policy leader education and health policy recommendations for policy, system, and environment change to reduce exposure to, and availability of, tobacco and nicotine products, and exposure to second-hand smoke.

A recent example of this work resulted in Lincoln County Board of Commissioners passing an update to the Tobacco, Smoke, Nicotine on County Property Ordinance to remove all designated smoke areas in County owned parks. The Angell Job Corps amended their tobacco policy to prohibit smoking campus wide. Community education is done through outreach and engagement at community events, schools, and with community partners, as well as through various communication campaigns and efforts using various channels such as social media and toolkits.

The TPEP program does assessments and focus groups to enhance local strategy development. In 2025 a Tobacco and Alcohol Assessment of 50 local tobacco retailers was completed. The Department is currently preparing to complete a tobacco focus group to assess beliefs, attitudes, and social norms of Spanish and Mam speaking communities in Lincoln County. Support is being

provided to two local community-based organizations and the education team at Samaritan Health for the Regional Health Education hub to provide Freedom From Smoking, an American Lung Association evidence-based cessation program, in Spanish language.

GOALS & OBJECTIVES

- **Eliminate exposure to secondhand smoke, highlight and promote smoke free properties, and investigate local Indoor Clean Air Act complaints**
- **Promote quitting among adults and youth, implement closed loop referral processes, and share Smoke-free Oregon Social Media Campaigns.**
- **Prevent initiation among youth and young adults and support Lincoln County School District Vaping campaign.**
- **Advance health equity by identifying and eliminating commercial tobacco product-related inequities and disparities to advance greater health equity in Lincoln County.**

REVENUE & EXPENDITURE SUMMARY

Tobacco Education/Prevention Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$19,712	$12,515	$40,770	$78,260	$53,157	$75,000	41%
Charges For Services	–	–	–	–	–	$28,320	–
Intergovernmental - State	$100,935	$251,078	$158,618	$283,814	$497,543	$453,325	-9%
REVENUES TOTAL	**$120,648**	**$263,593**	**$199,388**	**$362,074**	**$550,700**	**$556,645**	**1%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$8,908	$20,414	$23,564	$41,523	$77,978	$96,887	24%
Represented	$47,399	$83,105	$50,500	$107,766	$168,413	$168,394	0%
Part Time	–	–	–	–	$9,000	$0	-100%
Holiday & Special Rate Pay	–	–	$630	$1,404	$1,056	$0	-100%
Overtime	–	–	$38	–	$0	$0	–
Retirement	$6,294	$11,516	$8,375	$16,885	$27,624	$29,656	7%
Insurance	$22,291	$33,002	$24,328	$35,791	$82,974	$68,765	-17%
Other Personnel Expenses	$5,716	$9,250	$6,672	$12,299	$23,328	$25,536	9%
Client Services	–	–	$40	–	$0	$0	–
Furniture & Equipment <$10K	$1,712	$12,214	–	$9,080	$4,000	$1,800	-55%
IT Software & Equipment	–	–	$0	–	$0	$0	–
Office Expense	$2,050	$16,029	$2,867	$12,041	$5,440	$8,275	52%
Other Contract Services	$612	$1,634	$8,150	$666	$46,000	$43,196	-6%
Program Expenses	–	$20,679	$165	$33,096	$3,000	$9,545	218%
Rent & Facilities Expense	$2,487	$3,964	–	$237	$0	$0	–
Training & Professional Development	$299	$695	$1,658	$7,034	$5,700	$6,700	18%
Travel	–	$1,350	$3,701	$1,532	$5,500	$4,500	-18%
Internal Service Charges	$10,364	$8,970	$14,115	$101,972	$42,775	$44,337	4%
Contingency	–	–	–	–	$47,912	$39,742	-17%
EXPENSES TOTAL	**$108,132**	**$222,823**	**$144,803**	**$381,325**	**$550,700**	**$547,333**	**-1%**
Revenues less Expenses	$12,515	$40,770	$54,585	-$19,251	$0	$9,312	–

CHALLENGES & OPPORTUNITIES

The County Counsel Office's work capacity has been a constraint to move forward with certain aspects of the workplan. Additional capacity would be beneficial to keep the workplan on track.

REVENUE

- State Tobacco Grant - PE13-01 in the IGA for Public Health Services

PERFORMANCE MEASURES

- The number of InDepth classes taught and percentage of referred students who complete the 4-week class series.
- Number of Freedom from Smoking classes offered and completed.
- Completion of Indoor Clean Air Act (ICAA) complaint responses within the State's required timelines.

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
TOBACCO EDUCATION/PREVENTION GRANT	1.2	2.1	3.2	6
FTE	**1.2**	**2.1**	**3.2**	**6**

Parents as Teachers Program 208-417

BUDGET ORG

Fund: 208 Public Health Fund
Dept: 417 Parents as Teachers Program
Category: Health & Human Services

KEY STAFF

Vacant, Health and Human Services Director
Florence Pourtal, Public Health Division Director
Breeze Powell, Maternal Child Family Health
Program
Manager
Kat Lavigne, Maternal Child Family Health Assistant
Program Manager
Daniel Martinez-Bribiesca, Parents as Teachers
Supervisor

OVERVIEW

Lincoln County Parents as Teachers (PAT) is an evidence-based home visiting program that strives to deliver a model of care that will strengthen families, increase their understanding of human development, support healthy growth and development, and promote self-sufficiency and socialization skills using culturally appropriate methods for the population. This also includes group sessions for families and other community members, providing social support networks for families so children are better prepared for kindergarten. The model strives to prevent child abuse by supporting parents to understand what healthy parent/ child interaction is.

SERVICES PROVIDED

Current Services:
This team provides evidence-based parenting education to families to promote early learning and school readiness for children aged 0-5. This model meets families where they are, in the office, the home, the community or wherever the family feels safe. The PAT team provides developmental screenings for children, parent child interaction activities and education, and case management and support for families to connect to community resources. The team provides monthly groups in Newport and Lincoln city that families can engage in to promote healthy social behaviors.

GOALS & OBJECTIVES

Goals for the Parents as Teachers team are to visit each family in the caseload twice a month and to have a parent group at least once a month. An objective for this program is to connect with incoming referrals in a timely manner, preferably with in 2-5 business days. Another goal is to prioritize services for the most vulnerable families, especially those at risk for child removal from the home.

REVENUE & EXPENDITURE SUMMARY

Parents As Teachers Program Revenue & Expenses

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$327,145	$404,376	$352,859	$289,876	$151,640	$400,000	164%
Charges For Services	$431,357	$330,538	$181,382	–	$0	$0	–
Intergovernmental - Federal	–	–	$342,050	$684,096	$601,607	$596,514	-1%
Intergovernmental - Other	–	–	–	–	$0	$0	–
Intergovernmental - State	–	–	–	–	$0	$0	–
Miscellaneous	–	–	–	$5	–	–	–
Interfund Transfers In	–	–	–	$13,491	$0	$0	–
REVENUES TOTAL	**$758,503**	**$734,914**	**$876,292**	**$987,469**	**$753,247**	**$996,514**	**32%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$65,519	$95,673	$71,155	$90,292	$180,562	$190,708	6%
Represented	$102,656	$100,187	$139,866	$130,478	$116,908	$129,810	11%
Part Time	$1,950	$1,111	$998	$102	$0	$0	–
Holiday & Special Rate Pay	$1,645	$2,705	$3,100	$3,000	$1,920	$0	-100%
Overtime	$204	–	$104	–	$0	$0	–
Retirement	$19,486	$22,689	$24,145	$25,415	$34,121	$36,391	7%
Insurance	$66,032	$70,198	$88,454	$106,966	$135,336	$150,604	11%
Other Personnel Expenses	$19,548	$19,948	$20,689	$20,480	$29,283	$33,566	15%
Client Services	–	$120	$72	$562	$1,000	$0	-100%
Furniture & Equipment <$10K	$235	$645	$3,308	$9,203	$1,800	$3,600	100%
IT Software & Equipment	–	–	–	$25	$0	$0	–
Office Expense	$8,492	$11,295	$10,553	$3,412	$3,767	$3,750	0%
Other Contract Services	$1,746	$2,849	$842	$1,489	$2,000	$1,500	-25%
Program Expenses	$1,599	$954	$818	$2,841	$3,000	$6,500	117%
Rent & Facilities Expense	$13,861	$12,020	$2,576	$2,790	$1,500	$1,500	0%
Training & Professional Development	$807	$4,715	$3,673	$1,892	$4,400	$4,400	0%
Travel	–	$349	$372	$5,902	$12,000	$12,000	0%
Capital Expenditures	–	–	$27,423	–	–	–	–
Internal Service Charges	$50,348	$48,103	$64,248	$37,473	$63,748	$67,598	6%
Transfers Out	–	–	$10,000	–	–	–	–
Contingency	–	–	–	–	$161,902	$332,330	105%
EXPENSES TOTAL	**$354,127**	**$393,564**	**$472,397**	**$442,321**	**$753,247**	**$974,257**	**29%**
Revenues less Expenses	$404,376	$341,350	$403,895	$545,148	$0	$22,257	–

CHALLENGES & OPPORTUNITIES

- **Some challenges the team has experienced during this past year have been related to the clients that are scheduled to receive two visits per month. Due to work, illnesses or the clients scheduling other appointments, staff have not been able to see the clients as previously scheduled. The goal is to have at least 60% of those clients who miss an appointment rescheduled. Another challenge is that new families that have been referred to the Parents as Teachers program end up dropping before their pre-enrollment visit. Staff are currently working on data collections and QI to streamline this process to figure out why and prevent this from happening.**

REVENUE

- **This program is grant funded through Oregon Department of Human Services and the Family First Prevention Services Act (federal funding).**

PERFORMANCE MEASURES

Performance measures for the Parents as Teachers program is to have at least 60% of our caseload receive their initial health review and PICCOLO screening within 90 days of enrolling in the program. Staff will also be working on rescheduling rates, to have at least 60% of our clients who are no shows to have a reschedule appointment within the month.

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
PARENTS AS TEACHERS PROGRAM	3.4	3.7	4.2	6
FTE	**3.4**	**3.7**	**4.2**	**6**

Addictions Prevention 208-430

BUDGET ORG

Fund: 208 Public Health Fund
Dept: 430 Addictions Prevention
Category: Health & Human Services

KEY STAFF

Valerie Davis and Traci Sackett, Interim Health and Human Services Directors
Florence Pourtal, Public Health Division Director
Sara Herd, Health Promotion Program Manager

OVERVIEW

Lincoln County's Alcohol and Other Drug Prevention and Education Program (ADPEP), PE36, works on strategies and policies to prevent excessive alcohol use, and alcohol and drug misuse, abuse, and addiction throughout Lincoln County. One-time Opioid Settlement funding, PE36.01, to ADPEP providers was received to support Opioid prevention and education

Lincoln County's Problem Gambling (PG) prevention program (SE80) increases awareness of problem gambling, provides tips to reduce risk for problem gambling, promotes treatment for problem gambling, and provides technical assistance for developing policies to reduce risk of problem gambling.

SERVICES PROVIDED

Current Services:
The Department provides safe storage and disposal education for medicines and gives out free lockboxes. Responsible Alcohol Sales Training (RAST) is provided for all business owners and staff who serve or sell alcohol, tobacco, or cannabis co-sponsored with Oregon Liquor and Cannabis Commission (OLCC). The Department provides substance abuse education focusing on alcohol, opioid, and cannabis education and prevention. The Department creates and delivers communication campaigns and media toolkits for opioid prevention. ADPEP program staff also supported conducting 50 local Tobacco and Alcohol Retail Assessment surveys.
The Department develops and implements education and outreach campaigns, collaborates with local organizations, and provides resources for individuals and families affected by Problem Gambling. ADPEP conducts local interviews to support a Statewide Community Readiness Assessment to address this problem. Staff also provided support in conducting 50 Tobacco and Alcohol Retail Assessments that included surveying for Gambling products and advertising.

GOALS & OBJECTIVES

- Increase community awareness of the risks and consequences of alcohol and drug, including opioid misuse
- Prevent excessive alcohol use and substance misuse, highlighting the benefits of early prevention for health and education
- Increase the number of households using proper storage and disposal methods for medications to prevent children and youth from being exposed
- Prevent the initiation and reduce the use of alcohol, marijuana, and e-cigarettes among adolescents while promoting overall health and wellness through evidence-based education and behavior change strategies
- Increase staff understanding and skills related to problem gambling through training and professional development
- Increase public and policy leader awareness of problem gambling in Lincoln County

REVENUE & EXPENDITURE SUMMARY

Addictions Prevention Revenue & Expenses

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$78,673	$85,555	$89,415	$72,632	$141,130	$150,000	6%
Intergovernmental - Federal	$47,184	$109,659	$72,413	$73,730	$212,578	$133,000	-37%
Intergovernmental - State	$26,000	$29,900	$29,900	$29,900	$29,900	$29,900	0%
Interfund Transfers In	–	–	–	$60,000	$0	$0	–
REVENUES TOTAL	**$151,857**	**$225,114**	**$191,728**	**$236,262**	**$383,608**	**$312,900**	**-18%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$5,323	$4,083	$10,769	$6,599	$8,766	$9,672	10%
Represented	$28,950	$58,547	$51,015	$37,785	$39,074	$42,975	10%
Part Time	$1,388	$267	–	–	$0	$0	–
Holiday & Special Rate Pay	–	–	$630	$1,116	$864	$0	-100%
Overtime	–	–	–	–	$0	$0	–
Retirement	$3,866	$6,915	$6,946	$5,059	$5,411	$5,845	8%
Insurance	$5,855	$27,175	$24,918	$9,948	$11,141	$12,585	13%
Other Personnel Expenses	$3,668	$5,323	$5,406	$3,726	$4,585	$5,067	11%
Client Services	$120	–	–	–	$0	$0	–
Furniture & Equipment <$10K	–	$3,130	$20	–	$0	$4,000	–
IT Software & Equipment	–	$1,015	–	–	$0	$0	–
Office Expense	$1,341	$3,280	$1,221	$1,781	$700	$7,000	900%
Other Contract Services	$834	$1,210	$60	$0	$0	$25,000	–
Program Expenses	$2,971	$11,416	$1,806	$17,539	$1,540	$30,040	1,851%
Rent & Facilities Expense	$2,184	$1,432	$375	$142	$200	$4,200	2,000%
Training & Professional Development	$250	$1,225	$285	$2,264	$250	$1,208	383%
Travel	–	$1,693	$259	$1,671	$610	$6,960	1,041%
Internal Service Charges	$9,553	$8,986	$11,474	$10,975	$8,689	$9,512	9%
Transfers Out	–	–	–	–	$0	$0	–
Contingency	–	–	–	–	$141,130	$100,000	-29%
EXPENSES TOTAL	**$66,302**	**$135,698**	**$115,184**	**$98,606**	**$222,960**	**$264,064**	**18%**
Revenues less Expenses	$85,555	$89,415	$76,544	$137,656	$160,648	$48,836	–

CHALLENGES & OPPORTUNITIES

- Limited sustainable funding for staffing (.45 FTE for ADPEP and .10 FTE for PG) to have the capacity to meet the workplan goals and objectives

- County Legal Counsel capacity to complete contracting requests results in timeline goals slipping in workplans
- Community response to engagement efforts for filling offered classes
- Added funding would increase capacity to provide more education opportunities and work with community-based organizations to support this work

REVENUE

- State and Federal funding through our IGA for Public Health Services - PE36
- Opioid Settlement funds for ADPEP programs - PE36-01
- Mental Health IGA through SE80

PERFORMANCE MEASURES

- The number of medication safe storage trainings completed
- Number of SPORT Prevention Plus Wellness Training courses completed
- Number of participants in the Responsible Sales Training events
- The number of Problem Gambling Community Readiness Assessment interviews completed

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
ADDICTIONS PREVENTION	1.05	0.6	0.65	4
FTE	**1.05**	**0.6**	**0.65**	**4**

Emergency Preparedness 208-434

BUDGET ORG

Fund: 208 Public Health Fund
Dept: 434 Emergency Prepardness
Category: Health & Human Services

KEY STAFF

Vacant, Health and Human Services Director
Florence Pourtal, Public Health Division Director
Daniel Norton, HHS Emergency Preparedness and Response Coordinator

OVERVIEW

The Public Health Emergency Preparedness and Response Program addresses prevention, protection, mitigation, response, and recovery phases for threats and emergencies that impact the health of people in its jurisdiction through plan development and revision, exercise and response activities based on the 15 Public Health Emergency Preparedness and Response Capabilities.

SERVICES PROVIDED

Current Services:
Emergency Preparedness and Response focuses on planning, training and education, development and conduct of exercises and tabletops, community education and outreach and partner collaboration, administrative and fiscal activities.

GOALS & OBJECTIVES

Ensure that Health and Human Services and its Public Health Division are prepared to assure their roles and responsibilities for emergency response based on the County's Emergency Operations Plan.

REVENUE & EXPENDITURE SUMMARY

Emergency Preparedness Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$25,390	$16,062	$14,274	$13,330	$8,477	$0	-100%
Intergovernmental	–	–	–	–	$0	$0	–
Intergovernmental - Federal	$29,064	$42,006	$68,245	-$20,531	$75,162	$74,935	0%
Intergovernmental - Other	–	–	–	$9,500	–	–	–
Interfund Transfers In	–	–	–	–	$0	$0	–

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
REVENUES TOTAL	**$54,453**	**$58,068**	**$82,520**	**$2,299**	**$83,639**	**$74,935**	**-10%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$22,371	$28,736	$36,152	$27,883	$46,896	$50,235	7%
Represented	–	–	–	–	$0	$0	–
Part Time	–	–	–	–	$0	$0	–
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Overtime	–	–	–	–	$0	$0	–
Retirement	$2,606	$3,317	$4,135	$3,225	$5,429	$5,796	7%
Insurance	$3,569	$4,200	$10,435	$8,924	$18,404	$20,863	13%
Other Personnel Expenses	$2,280	$2,621	$3,155	$2,273	$4,425	$4,840	9%
Furniture & Equipment <$10K	–	–	–	$14,841	$0	$1,800	–
Office Expense	$1,958	$989	$1,463	$1,470	$1,552	$558	-64%
Other Contract Services	$1,468	$256	$72	$800	$250	$0	-100%
Program Expenses	–	$378	–	$3,339	$0	$0	–
Rent & Facilities Expense	$273	–	–	$18,600	$0	$0	–
Training & Professional Development	$192	–	$105	$900	$900	$900	0%
Travel	–	$0	$417	$1,021	$0	$0	–
Internal Service Charges	$3,675	$3,298	$3,945	$1,399	$6,684	$7,317	9%
Contingency	–	–	–	–	$5,732	$8,698	52%
EXPENSES TOTAL	**$38,391**	**$43,793**	**$59,880**	**$84,675**	**$90,272**	**$101,007**	**12%**
Revenues less Expenses	$16,062	$14,274	$22,640	-$82,376	-$6,633	-$26,072	–

CHALLENGES & OPPORTUNITIES

Opportunities:

- **This program has been within the Public Health division of Health and Human Services for one year. This allows for opportunities to direct preparedness, planning and training activities to HHS's roles and responsibilities in an emergency response.**

Challenges:

- **This program's funding is federal and does not cover the cost of the staffing needed to conduct it. HHS supplements it through other funding sources.**

REVENUE

- **Federal funding through our IGA for Public Health Services - PE12**

PERFORMANCE MEASURES

- **Number of staff trained in ICS system and HHS response plans**
- **Number of emergency response plans updated and/or developed**
- **Number of full-scale exercises and/or tabletops conducted**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
HHS EMERGENCY PREPAREDNESS	0.3	0.5	0.5	1
FTE	**0.3**	**0.5**	**0.5**	**1**

Environmental Health 208-440

BUDGET ORG

Fund: 208 Public Health Fund
Dept: 440 Environmental Health
Category: Health & Human Services

KEY STAFF

Vacant, Health and Human Services Director
Florence Pourtal, Public Health Division Director
Kaline Chavarria, Environmental Health Program Manager

OVERVIEW

Environmental Health protects and promotes the health of the community by providing education, inspection, and licensing services to licensed facilities in Lincoln County.

SERVICES PROVIDED

Current Services:
Environmental Health is responsible for the inspection and licensing of food services that are open to the public such as restaurants, bed and breakfast, mobile units, and temporary food events. Staff also inspect and license travelers' accommodations like hotels, motels, public swimming pools and spas, rv parks and organizational camps. In addition, school kitchens, day care centers, County Jail and Juvenile departments are inspected. The office is open from

GOALS & OBJECTIVES

- Update and rebrand the website for Environmental Health to streamline and update information
- Continue to ensure all licensed facilities are inspected on a timely basis and complaints are addressed

REVENUE & EXPENDITURE SUMMARY

Environmental Health [440]

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	$1,219	$84,332	$120,769	$30,264	$80,000	164%
Charges For Services	$341,742	$408,199	$401,666	$438,591	$494,299	$479,950	-3%
Intergovernmental - Federal	–	–	–	–	–	–	–
Miscellaneous	$1,113	$1,221	$1,361	$4	$1,000	$1,500	50%
Interfund Transfers In	–	–	–	–	–	–	–

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
REVENUES TOTAL	**$342,855**	**$410,639**	**$487,358**	**$559,364**	**$525,563**	**$561,450**	**7%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$27,031	$32,917	$21,784	$47,837	$75,092	$55,096	-27%
Represented	$126,532	$117,893	$148,124	$199,648	$199,402	$219,941	10%
Part Time	–	–	–	–	$0	$0	–
Holiday & Special Rate Pay	–	–	–	$838	$672	$0	-100%
Overtime	$27	$42	$50	$535	$0	$0	–
Retirement	$17,151	$16,774	$18,831	$27,674	$30,727	$30,740	0%
Insurance	$50,948	$48,380	$63,679	$79,433	$86,669	$99,297	15%
Other Personnel Expenses	$15,758	$14,159	$16,225	$21,227	$26,265	$28,123	7%
Client Services	–	–	–	–	$0	$0	–
Furniture & Equipment <$10K	$2,000	$273	$494	$1,638	$0	$500	–
IT Software & Equipment	–	–	–	–	$400	$0	-100%
Office Expense	$5,304	$5,433	$4,850	$4,245	$2,837	$2,460	-13%
Other Contract Services	$4,538	$1,086	$563	$1,021	$2,000	$2,000	0%
Program Expenses	$29,863	$51,027	$49,151	$38,960	$29,114	$34,168	17%
Rent & Facilities Expense	$19,378	$0	$700	–	$0	$0	–
Training & Professional Development	$1,764	$1,278	$1,233	$2,341	$1,500	$2,000	33%
Travel	$2,304	$558	$1,988	$1,348	$3,000	$3,500	17%
Internal Service Charges	$39,038	$36,485	$36,352	$46,323	$54,912	$62,055	13%
Contingency	–	–	–	–	$16,469	$21,451	30%
EXPENSES TOTAL	**$341,636**	**$326,307**	**$364,023**	**$473,068**	**$529,059**	**$561,331**	**6%**
Revenues less Expenses	$1,219	$84,332	$123,335	$86,295	-$3,496	$119	–

CHALLENGES & OPPORTUNITIES

- **Environmental Health continues to struggle with the Oregon Health Authority software for administering licenses and inspections. This software is internet dependent and not all locations in Lincoln County have internet access.**

REVENUE

- **Environmental Health continues to struggle with the Oregon Health Authority software for administering licenses and inspections. This software is internet dependent and not all locations in Lincoln County have internet access.**

PERFORMANCE MEASURES

- **All licensed establishments and facilities in Lincoln County, except TAs, hostels, and temporary restaurants, must receive a minimum of one complete inspection every 6 months of operation (OAR 333-012-0055)**
- **The number of plan reviews completed per year**
- **In 2026, compliance for violations cited during inspections will be tracked in order to evaluate compliance education provided to licenses facilities during inspections**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
ENVIRONMENTAL HEALTH	2.6	2.8	3.2	5
FTE	**2.6**	**2.8**	**3.2**	**5**

Vital Statistics 208-441

BUDGET ORG

Fund: 208 Public Health Fund
Dept: 441 Vital Statistics
Category: Health & Human Services

KEY STAFF

Vacant, Health and Human Services Director
Florence Pourtal, Public Health Division Director
Kaline Chavarria, Environmental Health Program Manager

OVERVIEW

Lincoln County Vital Statistics provides certified copies of birth and death records for events that occur here in Lincoln County up to 6 months from the date of occurrence. For birth and death certificates more than 6 months from date of occurrence, individuals must apply through the State of Oregon Vital Records Department. At current time there are three members of the vital records team: Registrar, Environmental Health Program Manager, and a Bilingual Deputy Registrar. The program carries out the activities mandated by ORS Chapter 432.

SERVICES PROVIDED

- Continue to provide vital records to our community members during the 6-month period following the birth or death event. Assist individuals with the Vital Statistics system navigation when their request falls outside the 6-month period. Collaboration with the Maternal Child and Family Health team is in place to ensure good appropriation of these documents.

GOALS & OBJECTIVES

Complete all vital records requests in a timely manner with respect, dignity and compassion.

REVENUE & EXPENDITURE SUMMARY

Vital Statistics Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	$16,511	$36,933	$28,208	$0	$0	–
Charges For Services	–	–	–	–	–	–	–
Intergovernmental - Federal	–	–	–	–	–	–	–
Miscellaneous	$81,945	$82,133	$68,730	$80,107	$65,000	$70,000	8%
REVENUES TOTAL	**$81,945**	**$98,644**	**$105,663**	**$108,314**	**$65,000**	**$70,000**	**8%**

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$3,889	$4,116	$4,357	$22,201	$42,681	$0	-100%
Represented	$31,052	$35,022	$32,985	$31,744	$20,657	$22,724	10%
Holiday & Special Rate Pay	–	–	–	$689	$672	$0	-100%
Overtime	$38	$60	$0	$176	$0	$0	–
Retirement	$3,913	$4,338	$4,135	$6,175	$7,338	$2,770	-62%
Insurance	$16,101	$16,661	$15,984	$23,267	$27,781	$29,361	6%
Other Personnel Expenses	$3,537	$3,497	$3,326	$4,369	$5,986	$2,072	-65%
Client Services	–	–	–	–	$150	$0	-100%
Office Expense	$1,003	$2,769	$3,579	$1,619	$1,552	$1,558	0%
Other Contract Services	$89	$177	$268	$354	$500	$500	0%
Program Expenses	$616	$960	$766	$1,980	$1,000	$1,400	40%
Training & Professional Development	–	–	–	–	$0	$0	–
Internal Service Charges	$5,196	$5,108	$6,260	$7,224	$12,031	$12,437	3%
Contingency	–	–	–	–	$24,918	$28,480	14%
EXPENSES TOTAL	**$65,434**	**$72,706**	**$71,660**	**$99,798**	**$145,266**	**$101,302**	**-30%**
Revenues less Expenses	$16,511	$25,938	$34,003	$8,517	-$80,266	-$31,302	–

REVENUE

Fees from birth and death certificates issued.

PERFORMANCE MEASURES

Program carries out the activities at county level of ORS Chapter 432.

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
VITAL STATISTICS	0.65	0.75	0.9	2
FTE	**0.65**	**0.75**	**0.9**	**2**

HARM REDUCTION 208-452

BUDGET ORG

Fund: 208 Public Health Fund
Dept: 452 Harm Reduction
Category: Health & Human Services

KEY STAFF

Vacant, Health and Human Services Director
Florence Pourtal, Public Health Division Director
Shelby Knife, Disease Prevention and Harm Reduction Program Manager

OVERVIEW

This department funds the Harm Reduction program and the Overdose Prevention work in which Lincoln County is the lead agency for Linn, Benton, and Lincoln counties.

SERVICES PROVIDED

Current Services:
Lincoln County's Harm Reduction program offers rapid HIV, Syphilis, Gonorrhea, Chlamydia and Hepatitis C testing, syringe exchange services, and free resources to reduce risk of HIV, Hepatitis C, other sexually transmitted infections, and serious bacterial infections. Harm reduction services are currently available at 6 fixed sites around Lincoln County (see website for locations) as well as on an on-call basis. Naloxone training and distribution for local CBO's and community partners. Work is done with regional partners to provide training on Narcan/Naloxone. Wound care, vaccinations, and basic health concerns can also be evaluated by the harm reduction team's LPN, either in office or in the field. The harm reduction team collects data to capture all outreach efforts in the field. This data, in turn, is used in a dashboard which aids in monitoring trends and sharing of local data amongst the team.

Lincoln County's Overdose Prevention Regional Coordinator works collaboratively with the Harm Reduction Program and Behavioral Health Resource Network (BHRN) partners to provide linkages to substance use disorder treatment, provide Narcan, promote data collection systems, and establish, implement, and evaluate local and regional surveillance of overdose trends to inform response plans. Naloxone training and distribution for local CBO's and community partners, as well as the community at large. Staff works with local and regional partners to provide training on Narcan/Naloxone, substance use and overdose trends, as well as novel and polysubstance use.

GOALS & OBJECTIVES

- **Establish local and regional emergency response plans to assist with identifying and responding to county specific and regional cluster overdose outbreaks**
- **Improve naloxone access, provide naloxone training, and assist with naloxone policies and procedures**
- **Provide education and opportunities for community engagement regarding substance use trends, risks, and responses**
- **Reduce number of fatal drug overdoses, reduce needlestick injuries and biohazard waste, and reduce communicable disease infection and transmission.**

REVENUE & EXPENDITURE SUMMARY

Harm Reduction Revenue & Expenses

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$57,090	$189,996	$292,529	$254,923	$184,955	$200,000	8%
Intergovernmental - Federal	$899,568	$532,647	$76,609	$155,768	$133,515	$133,516	0%
Intergovernmental - State	–	–	–	–	$0	$0	–
Interfund Transfers In	–	$112,819	$223,163	$222,439	$254,854	$192,073	-25%
REVENUES TOTAL	**$956,658**	**$835,462**	**$592,301**	**$633,130**	**$573,324**	**$525,589**	**-8%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$30,466	$25,575	$6,207	$39,137	$16,410	$35,157	114%
Represented	$125,316	$128,081	$131,618	$189,585	$214,412	$236,079	10%
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Overtime	$244	$75	$156	$781	$0	$0	–
Retirement	$17,459	$17,130	$15,310	$25,465	$25,471	$29,998	18%
Insurance	$25,350	$18,848	$13,222	$39,730	$43,189	$74,691	73%
Other Personnel Expenses	$16,679	$14,291	$12,818	$19,066	$21,760	$26,571	22%
Client Services	–	$240	$946	$3,631	$3,000	$0	-100%
Furniture & Equipment <$10K	–	$3,534	$495	$3,236	$0	$1,800	–
Office Expense	$6,422	$8,610	$6,632	$7,744	$4,655	$3,993	-14%
Other Contract Services	$495,004	$284,266	$17,436	$1,033	$274	$200	-27%
Program Expenses	$17,874	$17,008	$22,175	$32,903	$41,000	$17,000	-59%
Rent & Facilities Expense	$5,869	$2,940	$403	$142	$0	$0	–
Training & Professional Development	$2,037	$1,879	$824	$390	$0	$1,200	–
Travel	–	$1,325	$712	$300	$0	$0	–
Internal Service Charges	$23,940	$19,131	$38,636	$44,184	$52,539	$58,541	11%
Contingency	–	–	–	–	$150,664	$14,545	-90%
EXPENSES TOTAL	**$766,662**	**$542,933**	**$267,591**	**$407,326**	**$573,374**	**$499,775**	**-13%**
Revenues less Expenses	$189,996	$292,529	$324,710	$225,803	-$50	$25,814	–

CHALLENGES & OPPORTUNITIES

- **Funding for the upcoming year is expected to be less than in years past, yet the division continues to see increased success and growth. Clients often require additional levels of care and coordination that falls outside of the scope of harm reduction but is often necessary. The STI testing program with the Jail and Angell Job Corp has strengthened our partnerships and allows access to populations at the greatest risk. Completed overdose response plans for the county as well as the region will facilitate expedited response to overdose events.**

REVENUE

- **Oregon Health Authority IGA through PE62**

- **Behavioral Health Resource Network (BHRN) contract**

PERFORMANCE MEASURES

- **Number of STI rapid tests conducted**
- **Track the number of syringes returned; distribution of syringes, safe sex kits, safe injection kits, hygiene kits, Narcan distributed to clients and organizations, and fentanyl and xylazine test strips; and people served and new people enrolled in the program**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
HHS - HARM REDUCTION	3.85	3.65	3.7	5.8
FTE	**3.85**	**3.65**	**3.7**	**5.8**

Child, Adolescent & Family Services 209-420

BUDGET ORG

Fund: 209 Behavioral Health Fund
Dept: 420 Child, Adolescent, & Family Services
Category: Health & Human Services

KEY STAFF

Valerie Davis and Traci Sackett, Interim Health and Human Services Directors
Marie Laper, Interim Behavioral Health Division Director
Alicia Higgins-Carlson, Behavior Health Program Manager - Child & Family Services

OVERVIEW

The goal of the Child, Adolescent and Family Services Program is to build resiliency in youth by providing quality, evidence-based behavioral services to children and their families, through collaboration with community partners and in advocacy and advisory work. In general, the Department works with children identified as demonstrating, or being at high risk for significant behavioral health issues.

SERVICES PROVIDED

Current Services:
The Child and Family Services team screens, assesses, and provides treatment for children and youth identified as "high-risk" in the community. Staff get referrals from schools, pediatricians, Department of Human Services/Child Welfare, Probation, Head Start, other social service agencies, and directly from caregivers of youth. Specially trained staff facilitate wraparound meetings with youth and families who are involved with two or more agencies in developing one coordinated care plan to address positive and strength-based goals. It is the goal to reduce barriers to behavioral health services. The Department staffs four School Based Health Centers located in the County to meet this goal. Staff are trained in several Evidence Based Specialty Services. The Child and Family Services team advocates for children and youth behavioral health needs by staffing several community, regional, and State advisory committees.

GOALS & OBJECTIVES

In 2026, Child and Family Services look forward to increasing prevention activities in the schools through a grant received by the Coast to Cascades Community Wellness Network. This grant also will support an increase in FTE in one of the high schools where the most needs are present. In collaboration with the Adult Team, support will be given to building back the Early Assessment and Support Alliance (EASA) services designed to provide rapid identification, assessment, and treatment for youth and young adults experiencing early signs of psychosis. It is the hope to be able to re-build the Substance Use Disorder prevention and intervention services with the addition of an addictions counselor, while continuing to grow peer delivered services in 2026.

REVENUE & EXPENDITURE SUMMARY

Child, Adolescent, & Family Services Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$0	$855,633	$1,310,937	$1,191,749	$1,110,428	$433,564	-61%
Charges For Services	$1,644,693	$2,122,084	$2,064,116	$2,086,659	$2,121,972	$3,181,809	50%
Intergovernmental - Federal	–	–	–	–	$0	$14,677	–
Intergovernmental - Local	$75,348	$60,406	$68,920	$0	$60,000	$0	-100%
Intergovernmental - State	$164,147	$269,081	$139,564	$108,951	$91,684	$215,160	135%
Miscellaneous	–	$2,544	–	$2,500	$3,500	$0	-100%
REVENUES TOTAL	**$1,884,187**	**$3,309,748**	**$3,583,538**	**$3,389,858**	**$3,387,584**	**$3,845,210**	**14%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$220,448	$250,516	$294,948	$346,398	$408,445	$504,359	23%
Represented	$742,795	$726,124	$748,765	$884,118	$1,257,633	$1,934,469	54%
Part Time	$32,905	$21,357	$11,336	$18,714	$0	$0	–
Holiday & Special Rate Pay	$221	–	$2,358	$39	$0	$0	–
Overtime	$379	–	$127	–	$0	$0	–
Retirement	$108,117	$108,810	$115,152	$137,024	$184,943	$270,615	46%
Insurance	$245,630	$234,728	$256,519	$303,640	$651,993	$842,653	29%
Other Personnel Expenses	$98,698	$87,615	$92,641	$100,138	$157,092	$236,757	51%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Client Services	$1,691	$4,138	$4,756	$3,209	$10,100	$10,000	-1%
Furniture & Equipment <$10K	$6,980	$6,375	$21,264	$12,031	$10,950	$20,000	83%
IT Software & Equipment	–	–	–	–	$800	$0	-100%
Office Expense	$50,157	$62,037	$85,407	$73,071	$40,800	$78,400	92%
Other Contract Services	$118,517	$211,404	$227,128	$38,770	$45,000	$10,000	-78%
Program Expenses	$6,267	$12,261	$4,624	$5,186	$3,000	$7,000	133%
Rent & Facilities Expense	$15,766	$15,950	$16,150	$17,225	$20,000	$20,000	0%
Training & Professional Development	$7,057	$6,964	$5,854	$6,168	$8,100	$10,200	26%
Travel	$2,009	$5,782	$359	$131	$500	$500	0%
Capital Expenditures	$0	–	–	–	$0	$1,300,000	–
Internal Service Charges	$306,055	$244,750	$331,729	$528,560	$553,054	$810,388	47%
Contingency	–	–	–	–	$35,174	$94,645	169%
Unappropriated	–	–	–	–	$0	$0	–
EXPENSES TOTAL	**$1,963,690**	**$1,998,811**	**$2,219,117**	**$2,474,422**	**$3,387,584**	**$6,149,986**	**82%**
Revenues less Expenses	-$79,503	$1,310,937	$1,364,421	$915,437	$0	-$2,304,776	–

CHALLENGES & OPPORTUNITIES

Challenges:

- **In 2025 the Ollala Center, a longtime community partner providing day treatment services to pre-school aged children identified with emotional disturbance needs and skills training in the schools, closed leaving a big gap in the community.**
- **Access to local resources for higher levels of care means that children and families will need to look outside of the County to get those services.**
- **It is anticipated that there will be more elementary age youth with higher needs in the schools because of delayed or missing early intervention in the coming years.**
- **The school district would welcome increased services in elementary, middle, and high school levels.**
- **There is a high demand for the multi-disciplinary, comprehensive services that are currently offered.**
- **The department regularly receives requests for services from other social services agencies, subsidized housing complexes, and one of the local charter schools for on-site support. Both workforce and lack of office space are limiting factors to meet the high demand for services.**

Opportunities:

- **The Department is exploring an opportunity with the local community college to develop an entry level human services learning track to meet the need for qualified individuals entering the human services profession.**
- **2 people who have worked with the Department as interns are completing their master's degrees and have expressed an interest in continuing to work with the Department. The addition would grow the Qualified Mental Health Professional (QMHP) workforce within the Department.**

REVENUE

- **Oregon Health Authority – County Financial Assistance Agreement (CFAA)**
- **Medicaid / IHN**
- **Samaritan Health Incentive Payments**
- **Medicare payments**
- **Insurance / Private Pay**

PERFORMANCE MEASURES

There are several metrics that have been met this year. Specifically, staff were able to get 100% of youth referred by the Child Welfare Department evaluated within 60 days. Staff also met the expectation of providing family therapy services to an identified population. By meeting these metrics, the Department was able to secure a "supplemental" payment from the local Community Care Organization (IHN-CCO) for meeting targeted quality metrics.

The Department saw growth in the WRAP program and hopes to continue to see a steady growth both there and from Intensive Case Management services. It is anticipated to see an increase in MRSS services, as the Crisis Services Team expands in the coming year. In 2025, 459 youth were served. Services included 1900 individual therapy sessions and 762 family sessions. 265 services to youth and/or their families were provided. 21 youth were enrolled in WRAP, and 17 in Intensive Case Management services. In the school-based health centers, 187 youth were served, providing 1027 individual sessions in the schools throughout the school year.

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
CHILD, ADOLESCENT & FAMILY SERVICES	17.05	25.46	22.4	87
FTE	**17.05**	**25.46**	**22.4**	**87**

Choice Model / ACT Services 209-421

BUDGET ORG

Fund: 209 Behavioral Health Fund
Dept: 421 Choice Model/ACT Services
Category: Health & Human Services

KEY STAFF

Valerie Davis and Traci Sackett, Interim Health and Human Services Directors
Marie Laper, Interim Behavioral Health Division Director
Heather Perue, Clinical Operations Manager

OVERVIEW

System Management and Coordination requires developing a comprehensive local plan that describes how mental health services will be delivered and meet the needs of Individuals in our community. Additionally, this program provides protective services to prevent abuse or exploitation of an adult.

SERVICES PROVIDED

Current Services:

- Establish and maintain a structure for meaningful system design and oversight of mental health services
- Submit a comprehensive local plan, consistent with ORS 430.630(9) and contractual agreement
- Implement, monitor, and evaluate the delivery of services

GOALS & OBJECTIVES

Monitor and evaluate services provided and modify plan as needed to ensure optimum delivery of mental health services to our community.

REVENUE & EXPENDITURE SUMMARY

Choice Model/Act Services Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	$95,338	$269,602	$590,578	$803,799	$649,319	-19%
Charges For Services	$276,109	$369,583	$332,881	$336,594	$337,980	$0	-100%
Intergovernmental - Federal	–	–	–	–	$0	$0	–

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Intergovernmental - Local	$56,511	$0	–	–	$0	$0	–
Intergovernmental - State	$219,864	$235,057	$229,591	$237,295	$234,726	$1,304,019	456%
REVENUES TOTAL	**$552,484**	**$699,978**	**$832,074**	**$1,164,467**	**$1,376,505**	**$1,953,338**	**42%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$93,177	$74,065	$36,362	$106,531	$117,346	$296,946	153%
Represented	$242,519	$158,126	$50,424	$88,628	$118,391	$180,699	53%
Holiday & Special Rate Pay	$81	–	$840	$1,421	$1,056	$0	-100%
Overtime	–	–	$0	–	$0	$0	–
Retirement	$37,820	$25,973	$9,837	$22,114	$26,560	$53,945	103%
Insurance	$98,592	$47,471	$30,263	$57,345	$66,721	$200,136	200%
Other Personnel Expenses	$33,781	$20,973	$7,783	$15,826	$22,316	$46,780	110%
Client Services	$2,930	$6,257	$7,577	$16,285	$23,500	$2,500	-89%
Furniture & Equipment <$10K	–	–	$3,189	$526	$4,350	$3,000	-31%
Office Expense	$9,511	$11,597	$10,935	$2,612	$1,600	$2,000	25%
Other Contract Services	$8,984	$10,133	$14,476	$5,075	$10,000	$10,000	0%
Program Expenses	–	–	–	–	$0	$0	–
Training & Professional Development	$1,631	$1,771	$1,361	$1,361	$2,500	$2,500	0%
Travel	–	$148	$58	–	$200	$200	0%
Capital Expenditures	–	–	–	–	$771,319	$0	-100%
Internal Service Charges	$128,352	$73,863	$68,392	$22,526	$72,172	$157,156	118%
Contingency	–	–	–	–	$138,474	$1,954	-99%
EXPENSES TOTAL	**$657,378**	**$430,376**	**$241,496**	**$340,248**	**$1,376,505**	**$957,816**	**-30%**
Revenues less Expenses	-$104,894	$269,602	$590,578	$824,220	$0	$995,522	–

CHALLENGES & OPPORTUNITIES

The structure for the CFAA funding changed in January 2026 and required changes to how funds are budgeted and how services are delivered and tracked. System management and coordination is one of the newly defined areas.

REVENUE

- **Oregon Health Authority – County Financial Assistance Agreement (CFAA)**

PERFORMANCE MEASURES

Maintain compliance with all reporting deadlines associated with the local plan, as approved by OHA.

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
CHOICE MODEL/ACT SERVICES	3.63	1.15	2.975	24
FTE	**3.63**	**1.15**	**2.975**	**24**

Adult Behavioral Health Services 209-423

BUDGET ORG

Fund: 209 Behavioral Health Fund
Dept: 423 Adult Behavioral Health Services
Category: Health & Human Services

KEY STAFF

Valerie Davis and Traci Sackett, Interim Health and Human Services Directors
Marie Laper, Interim Behavioral Health Division Director
David Dalton, Behavioral Health Program Manager - Adult Services
Liz Wedler, Behavioral Health Program Manager - Assertive Community Treatment, and EASA

OVERVIEW

The Adult Services Program includes the delivery of standard outpatient services to individuals with serious and persistent mental health needs, services to individuals with high mental health, substance use, and/or medical needs, as well as services to individuals involved with law enforcement and the criminal justice system.

We meet these needs using a highly trained, multi-disciplinary team which includes peers, case managers, mental health clinicians, and medical staff, aided by a very dedicated and passionate front support staff.

So far, our team has been able to contribute to the community's need for local, accessible, and qualified professional mental health services. While our funding targets individuals with the highest needs due to psychiatric conditions combined with functional deficits, the lack of mental health services in the community for individuals NOT at high risk is great. Our ability to continue to do this will be challenged in the coming 12-24 months.

SERVICES PROVIDED

Current Services:

The adult program provides services to individuals seeking outpatient mental health treatment. We use an integrated, multi-disciplinary approach to services, provided by medical professionals, qualified mental health professionals, case managers, peer support specialists, and are supported by a team of support specialists who are the face of the Behavioral Health Division with the public, and those seeking services. By design and mandate, the individuals we serve for the most part have a

diagnosed major mental illness, which is chronic, and who could benefit from the integrated, comprehensive services we provide. In 2025 our adult team served 1002 individuals, providing over 5000 individual treatment services, 3557 case management services, and 179 peer support services. We served 27 individuals in the "Mental Health Wellness Court", and 52 individuals in our "Jail Diversion" services. These services are in partnership with the law enforcement and the court system, all aimed at preventing individuals from needing higher levels of care by supporting pre-trial and jail diversion activities involving mental health screenings, assessments, and services. We served 51 individuals referred to us for evaluation and community restoration services, otherwise known as the "Aid and Assist" services.

GOALS & OBJECTIVES

- **In the coming year, we will be increasing our in reach with both ACT, and in collaboration with the Child and Family Team, the EASA programs. The challenge with these two fidelity programs is that they require a high staff to client ratio, generally a hallmark of high quality of care, and quality care costs. We must balance the expectations to the actual need and outcomes.**
- **We will continue to monitor our access measure (time of request to first appointment) with the goal being 7 days or less.**
- **In response to the continued high demand for services, we must implement a utilization management program, so that we can move people through our programs and into community-based providers whenever possible.**

REVENUE & EXPENDITURE SUMMARY

Adult Mental Health Services Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$2,822,687	$4,376,897	$4,528,637	$4,481,107	$5,009,135	$4,090,874	-18%
Charges For Services	$2,271,768	$2,967,608	$3,521,155	$3,646,477	$3,606,596	$3,784,788	5%
Intergovernmental - Federal	$364,613	$76,318	$76,318	$76,318	$0	$0	–
Intergovernmental - Local	$75,348	$241,624	$275,679	$0	$250,000	$0	-100%
Intergovernmental - Other	$66,631	$67,711	$63,628	$86,219	$70,000	$60,000	-14%
Intergovernmental - State	$2,063,819	$981,919	$1,595,442	$1,444,912	$1,565,735	$557,543	-64%
Miscellaneous	$50,426	$328,736	$598,538	$878,521	$520,000	$600,000	15%
Interfund Transfers In	–	–	–	–	$0	$0	–
REVENUES TOTAL	**$7,715,291**	**$9,040,813**	**$10,659,397**	**$10,613,554**	**$11,021,466**	**$9,093,205**	**-17%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$215,005	$192,317	$231,010	$175,965	$507,107	$718,117	42%
Represented	$698,681	$864,589	$1,095,097	$1,525,451	$2,565,696	$2,522,262	-2%
Part Time	$7,476	–	–	–	$0	$0	–
Holiday & Special Rate Pay	$2,513	$314,629	$67,715	$6,240	$2,688	$0	-100%
Overtime	$1,132	$43	$39,233	$25,138	$0	$0	–
Retirement	$103,465	$151,140	$159,048	$189,406	$340,599	$359,956	6%
Insurance	$253,465	$278,967	$360,128	$465,327	$1,102,468	$1,157,984	5%
Other Personnel Expenses	$93,865	$120,072	$127,911	$138,185	$289,994	$312,747	8%
Client Services	$38,392	$57,652	$55,335	$119,653	$101,500	$121,500	20%
Furniture & Equipment <$10K	$10,416	$8,183	$31,352	$76,379	$60,250	$20,000	-67%
IT Software & Equipment	–	–	$924	$1,207	$1,600	$0	-100%
Office Expense	$68,536	$88,070	$145,182	$126,164	$103,500	$168,000	62%
Other Contract Services	$230,896	$384,000	$1,299,760	$2,019,700	$1,210,300	$1,750,300	45%
Program Expenses	$6,990	$14,882	$19,434	$14,755	$17,000	$14,700	-14%
Rent & Facilities Expense	$38,482	$24,661	$24,545	$26,320	$30,000	$25,000	-17%
Training & Professional Development	$10,721	$11,100	$14,603	$14,490	$15,000	$276,700	1,745%

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Travel	$718	$5,119	$3,938	$11,135	$15,000	$10,000	-33%
Capital Expenditures	$0	$1,500,000	$932,098	$176,814	$3,248,681	$990,431	-70%
Internal Service Charges	$422,272	$518,960	$635,112	$735,806	$1,098,190	$1,105,893	1%
Transfers Out	–	–	$500,719	–	–	–	–
Contingency	–	–	–	–	$311,893	$2,497,186	701%
EXPENSES TOTAL	**$2,203,026**	**$4,534,383**	**$5,743,145**	**$5,848,135**	**$11,021,466**	**$12,050,776**	**9%**
Revenues less Expenses	$5,512,265	$4,506,430	$4,916,252	$4,765,419	$0	-$2,957,571	–

CHALLENGES & OPPORTUNITIES

- **The stability of the Oregon Health Plan, and Medicaid funding is very fragile right now. The volatility cannot be understated. We have heard to expect anywhere from 10-30% cuts to Medicaid spending in the coming 16-18 months as a result of both funding at the federal level and of the decrease in numbers of Medicaid recipients (both directly impacting our per member/per month reimbursement rates). And yet, the demand for safety net, specialized and community-based services remains high.**
- **Workforce development and retention continues to be a challenge in healthcare, especially behavioral health in rural communities. We have had success in expanding and retaining our workforce. We have hired staff to fill vacant positions; we have used locums services on a limited basis to fill needs as identified. Our staff are in the Lincoln City and Newport clinics, and on a limited basis in the Waldport Clinic, when the service is needed there. We are able to accommodate most all unique requests for services, because we can offer both in -person and remote sessions; we have a good mix of male and female therapists; our staff are well trained and experienced in a variety of treatment modalities; we offer both individual and group treatment.**
- **Our medical team keeps very busy meeting persons' medication management and symptom management needs. Our case management team provides compassionate, responsive, and effective skills building, supportive, and resource management services to over 60% of enrolled clients.**
- **Late in 2025 and going throughout 2026, we have been able to offer scholarships for staff who are enrolled in programs to further their education in human services. 5-6 individuals will receive up to 20,000 dollars in tuition assistance, and in 2026 we hope to offer 10 or more individuals loan reimbursement in exchange for continued services with us for a period of time. These stipends come from grants applied for and received from the Oregon Health Authority.**
- **With growth comes the demand for space, which continues to be a challenge in our Newport office. We have made some progress in the Olive Street renovations, but they have been slow. We will continue to work on that project in 2026.**

REVENUE

Oregon Health Authority – County Financial Assistance Agreement (CFAA)
Medicaid / IHN
Samaritan Health Incentive Payments
Medicare payments
Insurance / Private Pay

PERFORMANCE MEASURES

- **We continue to meet the demand for services as evidenced by our in-reach numbers. We have been successful in nearly eliminating the difference between our reimbursements rates from the CCO and our expenses reported to them; this is the result of both right sizing our rates for billable** services (which hadn't been updated in several years and now more closely reflects our costs) and our increase in encounters. Our teams have done and great job here.**

- **We will need to demonstrate our success in meeting the fidelity measures established for both our ACT and EASA programs. These measures generally include access, individuals meeting employment and/or vocational goals, and reducing the incidences of referrals and access to higher levels of care.**
- **We will continue to keep our pulse on the very fragile workforce development and retention challenges in our field.**
- **We have met and plan to continue to meet our quality measures set forth by both the OHA and CCO contracts.**

SUPPLEMENTAL INFORMATION

Special recognition from a client:
"*I have been a mental health patient in Lincoln County since 2007. I cannot express in words the support, strength and stability I have learned to trust from my team over time. I have discovered to create my own safety within myself, and the courage to venture out into nature and create peace within myself. I am forever grateful for the skills i have acquired to live with mental illness over the years, I look forward to many more years of serenity within myself. Thank you to all* ▯"

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
ADULT MENTAL HEALTH SERVICES	26.8	29.87	39.975	84.5
FTE	**26.8**	**29.87**	**39.975**	**84.5**

Crisis Services 209-424

BUDGET ORG

Fund: 209 Behavioral Health Fund
Dept: 424 Crisis Services
Category: Health & Human Services

KEY STAFF

Vacant, Health and Human Services Director
Marie Laper, Behavioral Health Division Director
Shandi Hoey, Behavioral Health Program Manager - Adult Services

OVERVIEW

The crisis team assesses individuals who are identified as being in acute mental distress as well as those identified as needing outreach because of mental distress. This team serves people who present to the local hospital emergency rooms, who are referred to us by law enforcement (interventions alongside/ in tandem with local law enforcement personnel are often provided), and in the jail, when requested. When it is determined safe to do so, crisis assessments occur in the community. The goal of the crisis intervention and follow up services is to assure that the individual receives the best resources to meet their needs. Crisis services are available 24 hours a day. Services include the initial contact, follow up within 24 hours of the initial event, and as often as needed to assure the stabilization of symptoms or needs

SERVICES PROVIDED

Location:
Phone: (541) 265-
Hours of Operation:
Email: @co.lincoln.or.us
Staffing: FTE XXX
Current Services:

- Crisis assessments and interventions provided where the person is located, as long as it is safe to do so
- Follow up services by both Qualified Mental Health professionals and case managers to assure stabilization of symptoms, and to address resource needs whenever possible
- Facilitate placements to higher levels of care when indicated
- Coordination of care among providers, when indicated
- Complete pre-commitment investigations when assigned

GOALS & OBJECTIVES

- In the coming year, the department will continue to improve the frequency of response services in the community, in order to decrease the number of individuals who present themselves at the emergency departments, or who are jailed when mental health is identified as a contributing factor.
- In collaboration with the Child and Family Team, the department will increase the number of youth served by the MRSS case manager.
- Staff will continue to participate in the morning jail "briefings" several days a week, with the goal of identifying individuals in custody who are eligible for services, or who are known to us, so that collaboration can ensure continuity of care. Staff have heard appreciation from leadership in the jail that these expanded services are benefiting persons in custody and support jail personnel in meeting the mental health needs of these individuals.
- Changes to the Mental Health Commitment Criteria at the State level have expanded and options for outpatient commitments is encouraged. Staff will explore ways to build capacity to meet these changes, assuring the safety of individuals in distress, as well assuring community and staff safety.

REVENUE & EXPENDITURE SUMMARY

Crisis Services Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$65,023	$207,883	–	$416,074	$173,499	$1,143,370	559%
Charges For Services	–	–	$1,198,707	$1,230,693	$1,237,228	$353,479	-71%
Intergovernmental - Federal	–	–	–	–	$0	$14,677	–
Intergovernmental - Local	$169,532	$100,677	$114,866	$0	$100,000	$0	-100%
Intergovernmental - Other	–	–	–	–	$0	$0	–
Intergovernmental - State	$603,613	$974,828	$1,083,018	$1,045,301	$1,045,301	$710,138	-32%
Miscellaneous	$56,006	$10,984	–	–	$0	$0	–
REVENUES TOTAL	**$894,175**	**$1,294,372**	**$2,396,591**	**$2,692,069**	**$2,556,028**	**$2,221,664**	**-13%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$93,796	$73,075	$104,088	$105,324	$181,730	$69,447	-62%
Represented	$246,927	$269,327	$452,578	$574,581	$849,382	$878,843	3%
Part Time	–	–	–	–	$0	$0	–
Holiday & Special Rate Pay	–	–	–	$180	$96	$0	-100%
Overtime	$41,404	$20,350	$27,322	$19,059	$0	$10,000	–
Retirement	$42,542	$40,357	$64,855	$79,552	$114,432	$104,609	-9%
Insurance	$91,326	$94,221	$173,092	$231,903	$430,385	$369,193	-14%
Other Personnel Expenses	$38,725	$32,517	$51,736	$56,883	$97,212	$91,301	-6%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Client Services	$269	$397	$725	$823	$1,000	$4,000	300%
Furniture & Equipment <$10K	–	$19,199	$11,299	$4,740	$14,300	$2,000	-86%
Office Expense	$8,150	$12,101	$42,769	$43,906	$41,000	$57,500	40%
Other Contract Services	$29,016	$69,556	$89,552	$55,811	$65,000	$185,000	185%
Program Expenses	–	$1,982	$616	$829	$1,500	$1,000	-33%
Rent & Facilities Expense	–	–	$1,400	–	$0	$0	–
Training & Professional Development	$919	$272	$623	$900	$1,000	$7,500	650%
Travel	–	$148	$7,881	$1,013	$1,000	$0	-100%
Capital Expenditures	–	–	$584,394	$153,546	$380,000	$0	-100%
Internal Service Charges	$93,219	$125,441	$315,305	$369,937	$314,156	$297,568	-5%
Transfers Out	–	$438,915	–	–	–	–	–
Contingency	–	–	–	–	$63,835	$53,250	-17%
EXPENSES TOTAL	**$686,292**	**$1,197,857**	**$1,928,234**	**$1,698,986**	**$2,556,028**	**$2,131,211**	**-17%**

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues less Expenses	$207,883	$96,515	$468,357	$993,083	$0	$90,453	–

CHALLENGES & OPPORTUNITIES

- The ability to "receive" referrals outside of the emergency departments and prior to arrests will be limited without a crisis receiving center. There are delays in opening the center due to ADA accommodation needs. In addition, the "rules" associated with the operation and reimbursement for such centers from the Oregon Health Authority continue to be problematic in matching the services.
- It is challenging to meet the goal of staffing a 24/7, 2-person crisis response team (often referred to as "the firehouse model" of service delivery) due to expenses and staffing.
- The services support prevention, outreach, and early intervention efforts. These activities are built into the Crisis Services.

REVENUES

- Medicaid / IHN
- Oregon Health Authority – County Financial Assistance Agreement (CFAA)
- Samaritan Health Incentive Payments

PERFORMANCE MEASURES

A comprehensive analysis from the State is being completed about the impact of the crisis services based on quarterly reports submitted by agencies across the state. The division has served 583 individuals in the past year. Staff have increased outreach to persons in custody with goal of reducing the days a person is in jail when mental health is a major contributing factor to law enforcement involvement. Targeted follow up to youth seen in crisis has been implemented. This reduces the negative impact to individuals experiencing a mental health crisis by establishing connections with the right services following a crisis

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
CRISIS SERVICES	20.3	18.37	12.95	37
FTE	**20.3**	**18.37**	**12.95**	**37**

Winter Shelter 209-425

BUDGET ORG

Fund: 209 Behavioral Health Fund
Dept: 425 Winter Shelter
Category: Health & Human Services

KEY STAFF

Vacant, Health and Human Services Director
Chantelle Estess, Winter Shelter Program Coordinator

OVERVIEW

The Lincoln County Winter Shelter Program provides emergency shelter, safety, and access to needed resources and support to unhoused individuals in a low-barrier/no-barrier approach setting from November 1st to April 30th of any given year.

SERVICES PROVIDED

Current Services:

- The winter shelter operates from November 1st to April 30th, with hours of operation from 6:00 p.m. to 7:00 a.m. During these hours, the shelter is managed and supervised by paid staff. Volunteers, in partnership with local churches and nonprofit organizations, provide essential support and oversee specific services available to shelter participants.
- The shelter collaborates with various government agencies, including the County Jail, County Probation and Parole, Lincoln County Transit, local law enforcement, the Health and Human Services Mental Health Crisis Response Team, and the Samaritan Hospital ER department. A key component of the shelter is its service navigation program, which helps connect guests to necessary health care and additional services.
- Translation and interpretation services are available as needed. The shelter operates with a low-barrier/no-barrier approach, ensuring access for all individuals. While guests are not excluded due to substance use, the use or sale of substances is strictly prohibited on-site. The shelter is committed to inclusivity and does not discriminate based on race, gender identity, sexual orientation, or religion.

GOALS & OBJECTIVES

- To provide a warm, safe overnight environment during the extreme weather months for individuals who are houseless
- To integrate our outreach services into the broader healthcare and homelessness response systems within Lincoln County
- By establishing the Winter Shelter as an essential part of the county's healthcare and social services network, long-term funding agreements will be established and opportunities for

resource-sharing will be created ensuring the sustainability of the Winter Housing program.

- **A key focus is to actively engage the local community in supporting and sustaining outreach efforts. Through continuous collaboration with community stakeholders, (including residents, volunteers, and local leaders) a strong support network can be established.**
- **Advocacy for policies and initiatives that secure sustainable funding and resources for homeless healthcare services at both the county and state levels**

Specific objectives are to:

- **Increase the number of homeless individuals with medical coverage**
- **Reduce emergency department visits by shelter guests by 20%**
- **Provide a variety of vaccinations for shelter guests**
- **Enhance foot care services for 35% of shelter guests**
- **Better support veterans by offering a dedicated space for a Veterans Service representative, allowing them to build trust and provide tailored assistance to veterans experiencing homelessness**
- **Strengthening the Housing Navigator program by certifying staff to help guests apply for medical coverage, apply for Supplemental Security Income (SSI), and access referrals, all of which will help eliminate barriers to securing stable housing**

REVENUE & EXPENDITURE SUMMARY

Winter Shelter Revenues & Expenses

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	–	–	$639,767	$540,487	$192,721	-64%
Intergovernmental	–	–	$504,442	$220,000	$380,000	$220,000	-42%
Intergovernmental - Federal	–	–	–	–	–	–	–
Intergovernmental - State	–	–	–	$437,455	$0	$0	–
Miscellaneous	–	–	–	$388,471	$0	$15,000	–
Interfund Transfers In	–	–	$107,000	$138,682	$145,066	$134,423	-7%
REVENUES TOTAL	**–**	**–**	**$611,442**	**$1,824,375**	**$1,065,553**	**$562,144**	**-47%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	–	–	$74,839	$147,724	$93,910	$103,615	10%
Represented	–	–	–	–	$0	$0	–
Part Time	–	–	–	$107,610	$125,000	$115,000	-8%
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Overtime	–	–	$25,555	–	$0	$0	–
Retirement	–	–	$11,538	$17,330	$10,870	$11,938	10%
Insurance	–	–	$12,752	$38,464	$14,367	$15,638	9%
Other Personnel Expenses	–	–	$9,404	$21,067	$19,411	$9,969	-49%
Client Services	–	–	–	$885	$4,000	$100,600	2,415%
Furniture & Equipment <$10K	–	–	–	$32,705	$50,000	$4,000	-92%
IT Software & Equipment	–	–	$416	–	$400	$0	-100%
Office Expense	–	–	$1,588	$20,081	$19,000	$25,300	33%
Other Contract Services	–	–	$16,863	$185,356	$550,000	$250,000	-55%
Program Expenses	–	–	$81	$28,287	$127,058	$44,000	-65%
Rent & Facilities Expense	–	–	–	$6,109	$10,000	$80,000	700%
Training & Professional Development	–	–	–	$2,412	$0	$4,600	–
Travel	–	–	$115	$2,144	$4,000	$1,000	-75%
Capital Expenditures	–	–	$333,210	$867,657	$0	$50,000	–
Internal Service Charges	–	–	$6,048	$17,535	$20,691	$15,325	-26%
Contingency	–	–	–	–	$16,846	$20,213	20%
EXPENSES TOTAL	**–**	**–**	**$492,407**	**$1,495,367**	**$1,065,553**	**$851,198**	**-20%**

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues less Expenses	$0	$0	$119,035	$329,008	$0	-$289,054	–

CHALLENGES & OPPORTUNITIES

- Challenges included completing the Newport renovations on time and coordinating with local officials to secure occupancy extensions for the Lincoln City shelter
- Current operations in Lincoln City operate in a temporary location where building security was not optimal
- Key amenities, such as showers and laundry facilities, were unavaialbe for part of the season
- The physician's office lacked the necessary equipment and supplies, which affected the ability to provide optimal care

REVENUE

- Support from the General Fund and Adult Behavioral Health
- DST Grant from the IHN
- CCO
- OHCS Oregon State grant
- Cities of Depoe Bay, Lincoln City, and Newport
- Donations

PERFORMANCE MEASURES

- Increase the number of homeless individuals with medical coverage
- Reduce emergency department visits by shelter guests by 20%
- Provide a comprehensive range of vaccinations for shelter guests
- Enhance foot care services, aiming to reach 35% of shelter guests
- Track unique individuals served to measure the impact of the winter shelter program
- Monitor the number of nights of stay to assess shelter capacity and usage
- Ensure effective linkage to housing, healthcare, and other essential services
- Track the number of unhoused individuals who die on the streets, aiming to reduce preventable deaths
- Strengthening volunteer support, increasing engagement and participation to support our mission

WORKFORCE SUMMARY

DEPARTMENT	FY2025	FY2026	FY2027
FTE			
WINTER SHELTER	2	1	1
FTE	**2**	**1**	**1**

Co-Occurring Disorders/Dual Diagnosis Services 209-427

BUDGET ORG

Fund: 209 Behavioral Health Fund
Dept: 427 Co-Occurring Disorders/Dual Diagnosis Services
Category: Health & Human Services

KEY STAFF

Davis and Traci Sackett, Interim Health and Human Services Directors
Marie Laper, Interim Behavioral Health Division Director
Elizabeth Wedler, Behavioral Health Program Manager
Jennifer Beckner, Behavioral Health Resource Network & SUD Program Analyst

OVERVIEW

In 2026, the resources and service provided will be evaluated and modified primarily because of changes to new funding structures and reporting requirements from the State. Going forward, forensic and ACT services, along with Co-Occurring and Substance Use Disorder (SUD) services, will be captured in this department.

The department has recently been designated by the Oregon Health Authority as an Integrated Co-Occurring Disorders treatment program. Staff will use the next year to infuse the principles of what it means to have a culture that serves individuals with co-occurring disorders and develop services specific to these populations.

Individuals seen in the forensic and ACT programs are by definition more likely to have co-courting disorders. Serving these individuals under the same department will create efficiencies in both service delivery and meeting reporting requirements.

SERVICES PROVIDED

This service area covers our forensic services, ACT services and our Co-Occurring services primarily as subsets of the departments Adult Programs. Individuals are served through various programs because of their complex challenges. These individuals have many vulnerabilities and require a high staff to client ratio (1:10).

Additionally, Measure 110 requires the provisions of health assessments, low-barrier access to care and treatment, harm reduction, and recovery services available to those who need and want access to these services. Behavioral Health Resource Networks (BHRNs) were established by SB755 following the passage of Measure 110. The Lincoln County BHRN was formed by a group of local providers working together to provide substance use disorder services in Oregon. Each BHRN is required to provide harm reduction services, treatment, housing, supported employment, and peer support services. Our BHRN programs offer resource navigation, housing assistance, OHP assistance, treatment & linkages to primary care. By combining M-110 and BHRN & Opioid Settlement funds, Lincoln County HHS has been able to expand Public Health harm reduction services, as well as the Lincoln Community Health Center's office-based addition treatment (OBAT) program Bridges to Recovery.

GOALS & OBJECTIVES

- Goals and objectives of this department are to establish a more equitable and effective approach to individuals with complex and co-occurring (mental health and substance use disorders) by creating a holistic, health-based approach to addressing addiction and overdoses.
- Partners are working together to build a closed loop referral process to assist in creating and maintaining a "no wrong door" approach and improve SUD service, coordination and planning.

REVENUE & EXPENDITURE SUMMARY

Co-Occuring Disorders/Dual Diagnosis Services Exp & Rev

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$456,231	$630,122	$784,718	$3,181,730	$2,529,971	$3,469,979	37%
Charges For Services	$286,529	$380,709	$10,911	$2,839	$2,650	$0	-100%
Intergovernmental	–	–	–	–	$0	$0	–
Intergovernmental - Federal	$477,339	$396,176	$195,268	$171,708	$171,708	$95,713	-44%
Intergovernmental - Local	$46,665	$40,866	$52,911	$38,331	$40,000	$35,000	-12%
Intergovernmental - Other	$1,380	$1,569	$1,007	$1,216	$1,000	$1,000	0%
Intergovernmental - State	$140,604	$1,336,890	$2,762,585	$1,962,709	$1,555,453	$1,879,050	21%
Miscellaneous	–	$0	–	$122	$0	$0	–
Interfund Transfers In	–	–	–	–	$0	$0	–
REVENUES TOTAL	**$1,408,747**	**$2,786,332**	**$3,807,401**	**$5,358,654**	**$4,300,782**	**$5,480,742**	**27%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$49,936	$84,881	$114,822	$189,243	$210,371	$271,716	29%
Represented	$231,643	$275,548	$60,938	$168,728	$295,029	$953,422	223%
Part Time	–	–	–	–	$0	$0	–
Holiday & Special Rate Pay	$771	$345	$375	$780	$162	$18	-89%
Overtime	–	$591	–	-$180	$0	$0	–
Retirement	$31,731	$40,227	$20,040	$40,455	$56,853	$135,874	139%
Insurance	$98,805	$101,618	$55,315	$85,370	$116,383	$422,722	263%
Other Personnel Expenses	$28,025	$31,841	$15,158	$28,517	$47,659	$117,960	148%
Client Services	$49,650	$29,275	$9,353	$64,636	$42,000	$42,000	0%
Furniture & Equipment <$10K	$273	$20	$2,520	$10,509	$14,650	$14,650	0%
Office Expense	$20,087	$26,971	$28,902	$11,763	$15,000	$15,000	0%
Other Contract Services	$105,093	$101,528	$113,562	$83,544	$100,000	$100,000	0%
Program Expenses	$31,887	$146,529	$119,615	$130,161	$165,000	$165,000	0%
Rent & Facilities Expense	$10,800	$10,812	$10,812	$11,713	$13,000	$13,000	0%
Training & Professional Development	$3,272	$4,878	$3,478	$5,185	$8,000	$8,000	0%
Travel	$438	$401	$2,396	$5,833	$2,000	$2,000	0%
Capital Expenditures	–	–	$27,423	$35,872	$0	$0	–
Internal Service Charges	$116,216	$77,231	$48,131	$108,284	$179,532	$182,136	1%
Transfers Out	–	$73,144	$408,360	$624,924	$491,682	$491,682	0%
Contingency	–	–	–	–	$2,543,461	$3,583,043	41%

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
EXPENSES TOTAL	**$778,626**	**$1,005,841**	**$1,041,200**	**$1,605,339**	**$4,300,782**	**$6,518,223**	**52%**
Revenues less Expenses	$630,122	$1,780,491	$2,766,200	$3,753,316	$0	-$1,037,481	–

CHALLENGES & OPPORTUNITIES

- Workforce development and retention is challenging due to staffing at a ratio of one staff per 10 clients as well as training needed to get all current staff on the same page philosophically and practically while continuing to meet client needs.
- Affordable housing is an ongoing challenge both in the recruitment of healthcare clinicians and to secure stable housing for clients receiving services.

REVENUES

- Oregon Health Authority – County Financial Assistance Agreement (CFAA) and SE 81 Problem Gambling
- Samaritan Health Incentive Payments
- Measure 110 BHRN funding and Access to Care grant
- Opioid Settlement Funds
- Medicaid / IHN
- Local liquor tax
- Housing Authority
- Fees/Insurance/Private Pay

PERFORMANCE MEASURES

As fidelity programs, we are evaluated by measuring compliance with best practices, and making regular reports to the State. The primary goal is to provide services in the least restrictive environment, while meeting client needs. It is important to get individuals into services as soon as possible (within 7 days of the request, when possible). For clients engaged in forensic arena, the goal is to provide services to prevent time spent in jail, reduce number of days in jail, and prevent recidivism. Reports are provided to the State to document efforts in these performance measures.

Lincoln County HHS has recently added software to OCHIN to assist in data collection for the medication assisted treatment program and harm reduction Data currently tracked. This includes:

- Number of clients with substance use disorders receiving services
- Average duration of client participation and client outcomes
- Number of individuals seeking assistance, who are not connected to substance use disorder treatment and other services, and the reasons for the denials

SIGNIFICANT CHANGES

By combining M-110, BHRN & Opioid Settlement funds, Lincoln County HHS has been able to expand Public Health harm reduction services to include the addition of 1 FTE RN position. The addition of this position has resulted in an expantion of outreach services to include wound care, vaccinations, and testing for HIV & Hep C. The Lincoln Community Health Center's office based addition treatment (OBAT) program Bridges to Recovery will also expand with the addition of 1 FTE dedicated medication assisted treatment provider. This addition will allow the program to serve more clients and additional drop in and same day appointment slots.

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
CO-OCCURRING DISORDERS/DUAL DIAGNOSIS SERVICES	2.55	3.6	7.1	35
FTE	**2.55**	**3.6**	**7.1**	**35**

Behavioral Health Housing 209-429

BUDGET ORG

Fund: 209 Behavioral Health Fund
Dept: 429 Behavioral Health Housing
Category: Health & Human Services

KEY STAFF

Valerie Davis and Traci Sackett, Interim Health and Human Services Directors
Marie Laper, Interim Behavioral Health Division Director

OVERVIEW

The Health and Human Services Department has invested a great deal in several housing initiatives. Monies from this fund are and have been used for the Lighthouse Residential Project in Lincoln City. This project progressed slowly throughout 2025, with additional requirements being added for public access to the property and other challenges. The planning and development stage has been mostly completed, and active construction is underway.

SERVICES PROVIDED

Current Services:
Funding from HB 5202 and the ARPA funds are being used to meet additional requirements for site access. Funds from HB 5204 are being used to cover the monthly contractor's invoices for the site.

GOALS & OBJECTIVES

This project is scheduled to be finished in August of 2027.

REVENUE & EXPENDITURE SUMMARY

Behavioral Health Housing Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	–	$668	$2,196,041	$3,865	$0	-100%
Charges For Services	–	–	–	–	$0	$0	–
Intergovernmental	–	–	–	–	$0	$0	–
Intergovernmental - Federal	–	–	–	–	$0	$0	–
Intergovernmental - Local	–	–	–	$470,510	$0	$0	–

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Intergovernmental - Other	–	–	–	–	$0	$0	–
Intergovernmental - State	–	$3,097,926	$1,498,727	$3,500,000	$7,604,000	$4,700,000	-38%
Miscellaneous	–	–	–	$1,000	$0	$0	–
Interfund Transfers In	–	–	–	–	$0	$0	–
REVENUES TOTAL	**–**	**$3,097,926**	**$1,499,395**	**$6,167,552**	**$7,607,865**	**$4,700,000**	**-38%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	–	–	–	–	$0	$0	–
Represented	–	–	$100,687	$24,214	$0	$0	–
Part Time	–	–	–	–	$0	$0	–
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Overtime	–	–	–	–	$0	$0	–
Retirement	–	–	$11,080	$2,664	$0	$0	–
Insurance	–	–	$24,022	$8,088	$0	$0	–
Other Personnel Expenses	–	–	$9,202	$1,953	$0	$0	–
Client Services	–	$11,074	$5,495	$6,568	$80,000	$0	-100%
Furniture & Equipment <$10K	–	$8,738	$6,422	$569	$0	$0	–
Office Expense	–	–	$275	$689	$0	$0	–
Other Contract Services	–	$42,487	$572,186	$568,255	$649,000	$1,400,000	116%
Program Expenses	–	–	–	$7,995	$100,000	$0	-100%
Rent & Facilities Expense	–	–	–	–	$0	$0	–
Training & Professional Development	–	–	–	–	$0	$0	–
Travel	–	–	–	–	$0	$0	–
Capital Expenditures	–	–	$423,018	$149,443	$6,775,000	$3,300,000	-51%
Internal Service Charges	–	–	$37,650	$21,410	$3,865	$0	-100%
Transfers Out	–	$27	–	–	$0	$0	–
Contingency	–	–	–	–	$0	$0	–
EXPENSES TOTAL	**–**	**$62,326**	**$1,190,038**	**$791,847**	**$7,607,865**	**$4,700,000**	**-38%**
Revenues less Expenses	$0	$3,035,600	$309,356	$5,375,704	$0	$0	–

CHALLENGES & OPPORTUNITIES

- **The winter storms created some minor flooding at the job site, but the contractors on site we able to contain it and then keep it from occurring again.**
- **Permitting process with ODOT delayed the start of the project and added approximately $1.4 million in additional costs. Additional funding needed to be acquired, which delayed the start of the project. Funding is now available, and the project is set to start in the coming months**

REVENUES

Housing Grants - including HB 5202, HB 5204, HB 5024, and funds allocated by the Oregon Legislature through DAS – Additionally there was funding through ARPA to assist in the site access.

WORKFORCE SUMMARY

DEPARTMENT	FY2025
FTE	
BH HOUSING	2
FTE	**2**

Primary Care Health Center 216-701

BUDGET ORG

Fund: 216 Community Health Center Fund
Dept: 701 Primary Care Health Center
Category: Health & Human Services

KEY STAFF

Valerie Davis and Traci Sackett, Interim Health and Human Services Directors
Ann Allard-Robinett, Primary Care Division Director
Capella Lapham, Associate Medical Director
Anita Lytwyn, Program Manager
Amy Lundy, Program Manager
Any Beck, Program Manager

OVERVIEW

The focus and efforts in Primary Care are and continue to be to provide expanded access to comprehensive, integrated healthcare for citizens in Lincoln County, with an emphasis on service to the uninsured and the underinsured. Services provided encompass primary care (preventive, acute and chronic disease management services), family planning, behavioral health for the worried well, and immunizations. Patients of the health center also have access to dental vouchers for urgent and preventative services and affordable pharmacy services. Referrals to specialty services, including behavioral health and social services, occur as needed. Services are available to all age groups and address needs and barriers identified in the Community Health Assessment and Improvement Plan, and the Health Resources and Services Administration (HRSA) triennial grant submission.

SERVICES PROVIDED

Current Services:
Providers' schedule templates continue to be revised and expanded to provide more appointment access including same day and telehealth appointments. This is monitored for increased and improved appointment utilization and provider productivity. Confirmation is done daily for all scheduled patients' appointments to reduce broken and no-show appointments reducing lost opportunities of providing services. Next day contact calls are made for patients who missed appointments to reschedule and help support continuity of care. Patients are contacted regarding annual and other wellness appointments. Patient Surveys were originally solicited from brief anonymous survey card provided to patients. While these are still available, the department has transitioned to a more comprehensive online survey sent to patients via MyChart within approximately 30 days of service visit. Our Jetty / Lincoln City continues to see an increase in patient visits. Our new name and logo implemented in 2025 has been readily and positively accepted. Primary Care continues to revise and reassess some of the health metrics both in the delivery of care and gathering data.

GOALS & OBJECTIVES

Maintain current access points for the uninsured, underinsured, and other community members who lack access to medical and behavioral health services in the cities of Newport, Lincoln City, Waldport, and Lincoln County. Care Teams continue to move forward toward the goal of reaching provider productivity standards in-line with national averages of 18pts/day. Work with our Providers and Care Teams to ensure all patient encounters are closed within a targeted 24-48 hours of visit and per policy within 72 hours which supports integrity of documentation and timely billing. Through focus and effort with the care teams, the disposition rate for charting to schedule next f/u visits, now averages approximately 82% and continues to improve. Staff successfully completed both the Operational Site Visit with HRSA as well as the Patient Centered Primary Care Home site review.

REVENUE & EXPENDITURE SUMMARY

Primary Care Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$683,018	$985,580	$1,731,314	$401,915	$138,124	$0	-100%
Charges For Services	$1,572,942	$1,755,345	$1,786,635	$2,107,582	$2,212,000	$2,390,150	8%
Intergovernmental	–	–	–	–	–	–	–
Intergovernmental - Federal	$2,044,720	$2,053,376	$1,344,020	$1,517,672	$2,290,045	$1,609,000	-30%
Intergovernmental - Local	$144,587	$634,571	$652,636	$513,369	$400,000	$150,000	-62%
Intergovernmental - Other	$2,107	$6,621	$5,267	$4,022	$5,000	$4,000	-20%
Intergovernmental - State	–	$400	–	$125,000	$0	$0	–
Miscellaneous	$14,898	$64,354	$99,648	$59,833	$55,600	$0	-100%
Interfund Transfers In	–	$20,326	–	–	$0	$2,408,250	–
REVENUES TOTAL	**$4,462,271**	**$5,520,573**	**$5,619,521**	**$4,729,393**	**$5,100,769**	**$6,561,400**	**29%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$468,696	$698,363	$269,484	$466,013	$1,023,330	$870,785	-15%
Represented	$922,571	$997,607	$669,597	$811,140	$1,856,293	$1,402,703	-24%
Part Time	–	$6,400	$119,984	$166,700	$0	$166,400	–
Holiday & Special Rate Pay	$2,419	$9,702	$9,372	$6,776	$1,920	$0	-100%
Overtime	$2,311	$828	$4,410	$7,182	$0	$0	–
Retirement	$156,725	$191,789	$120,851	$162,763	$320,496	$253,377	-21%
Insurance	$321,156	$411,747	$277,556	$343,042	$884,075	$736,389	-17%
Other Personnel Expenses	$139,094	$150,696	$95,670	$118,182	$271,686	$218,905	-19%
PS Budget Adjustments	–	–	–	–	-$611,375	-$800,000	31%
Client Services	$7,128	$55,388	$41,609	$20,818	$15,000	$99,500	563%
Furniture & Equipment <$10K	$65,800	$38,404	$28,471	$68,009	$71,200	$10,000	-86%
IT Software & Equipment	–	–	–	$13,799	$20,800	$1,000	-95%
Office Expense	$123,671	$122,701	$123,521	$157,297	$90,000	$124,000	38%
Other Contract Services	$188,448	$393,375	$2,164,173	$2,229,180	$706,000	$953,500	35%
Program Expenses	$87,413	$88,902	$85,447	$101,910	$84,600	$82,500	-2%
Rent & Facilities Expense	$73,144	$89,565	$50,375	$142,902	$150,000	$150,000	0%
Training & Professional Development	$47,590	$34,560	$48,380	$33,296	$38,500	$44,500	16%
Travel	$4,910	$4,170	$2,084	$5,750	$7,000	$7,000	0%
Capital Expenditures	$0	–	–	$31,540	$556,045	$5,000	-99%
Internal Service Charges	$408,190	$495,063	$532,793	$626,758	$740,211	$742,006	0%
Transfers Out	–	–	$100,000	–	$0	$0	–
Contingency	–	–	–	–	$0	$109,042	–
Unappropriated	–	–	–	–	$0	$0	–

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
EXPENSES TOTAL	**$3,019,265**	**$3,789,259**	**$4,743,777**	**$5,513,056**	**$6,225,781**	**$5,176,607**	**-17%**
Revenues less Expenses	$1,443,006	$1,731,314	$875,745	-$783,663	-$1,125,012	$1,384,793	–

CHALLENGES & OPPORTUNITIES

Coastal Healthcare has had a productive and positive first year in the new clinic location on Jetty Avenue located in Lincoln City, since moving from Devil's Lake. The site provides expanded available space for patient care services. Along with many other endeavors, recruitment efforts have also been successful. Coastal Healthcare now has two additional permanent staff providers as well as medical assistants, nursing, and front desk support staff. The Department received confirmation of Notice of Award for Capital Grant funding from HRSA for renovations and improvement at the Newport and Waldport clinic sites. Due to late notification the department was only able to spend part of the funds given the very tight timeline. Work funded through alternate funding sources is nearing completion and will provide a welcoming, efficient, and aesthetically pleasing environment for our patients and community, and better work areas for staff. Staff applied for and was awarded Reproductive Health Funding for Modernization and Infrastructure in the amount of $101,044.

REVENUE

- **FQHC Funding**
- **Samaritan Health Incentive Payments**
- **Reproductive Health Funding for Modernization and Infrastructure**
- **Medicaid / Wraparound Funding**
- **Medicare**
- **Insurance / Private Pay**

PERFORMANCE MEASURES

- **Offering healthcare services at three primary care sites and four school-based health centers to support expanded capacity**
- **Providing telehealth appointments for better access to those patients that might otherwise not access care**
- **Continuing with recognition as a Patient-Centered Primary Care Home (PCPCH) since 2013; as a Tier 4 designated by Oregon Health Authority.**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
PRIMARY CARE HEALTH CENTERS	25.15	29.31	34.03	33.8
FTE	**25.15**	**29.31**	**34.03**	**33.8**

School-Based Health Center 216-702

BUDGET ORG

Fund: 216 Community Health Center Fund
Dept: 702 School-Based Health Center
Category: Health & Human Services

KEY STAFF

Jayne Romero, Health and Human Services Director
Ann Allard-Robinett, Primary Care Division Director
Amy Lundy, Program Manager

OVERVIEW

School Based Health Centers continue to increase access to healthcare for students in Lincoln County in order to improve overall health and educational outcomes. Services include primary and preventative health care, dental care vouchers, behavioral health, and social services information and referral. The goal of the School-Based-Health-Center (SBHC) is to expand the overall health of adolescents of Lincoln County by providing comprehensive health care and educating students about healthy living strategies.

SERVICES PROVIDED

The SBHC clinics provide on-site medical and behavioral health services for students at four Lincoln County School Based Health Centers currently located at Newport High School, Taft High School, Toledo High School and Waldport High School. Efforts to promote awareness of services provided in SBHCs, via participation in back-to school-night and other school community events, updated brochures and information shared with the schools directly for students and families. Striving to broaden and enhance communication and partnerships with school administration and staff.

GOALS & OBJECTIVES

Increase access to healthcare for students in Lincoln County in order to improve educational outcomes. Services include primary and preventative health care, dental care vouchers, behavioral health, and social services information and referral. The goal oof the centers is to expand the overall health of adolescents of Lincoln County by providing comprehensive health care and educating students about healthy living strategies. Promote and support greater utilization of services available in the SBHCs thru providing telehealth visits as well as visits to community members in addition to existing student/patient appointments. In FY 23/24, OHA removed operational waivers for the four SBHCs. Therefore two of the SBHCs, Newport and Waldport are operating as certified SBHCs without waivers as of 1/01/24. Two of the SBHCs, Taft and Toledo, are operating under No Provider waivers thru 3/31/24 providing primary care services 1 day/month at each of the two locations. In October 2024 OHA reinstituted operational waivers submitted for all four SBHCs, thereby enabling

Primary Care to operate 1 full day at each of the SBHCs with Behavioral Health providing services for the balance of hours.

REVENUE & EXPENDITURE SUMMARY

School-Based Health Expenese & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$505,967	$243,569	$182,606	$163,824	$179,011	$0	-100%
Charges For Services	$97,225	$248,614	$142,205	$137,460	$115,400	$127,800	11%
Intergovernmental	–	–	–	–	$0	$0	–
Intergovernmental - Federal	$163,764	$148,279	$122,426	$63,759	$148,000	$148,000	0%
Intergovernmental - Local	–	$2,611	–	$19,477	$15,000	$0	-100%
Intergovernmental - State	$240,000	$240,000	$240,000	$300,000	$240,000	$260,000	8%
Miscellaneous	$300	$2,300	$9,812	–	$300	$1,500	400%
REVENUES TOTAL	**$1,007,256**	**$885,373**	**$697,049**	**$684,520**	**$697,711**	**$537,300**	**-23%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$78,865	$158,445	$89,084	$84,893	$161,391	$106,244	-34%
Represented	$266,295	$223,166	$68,431	$70,938	$64,048	$938,634	1,366%
Part Time	–	–	$46,816	$0	$0	$0	–
Holiday & Special Rate Pay	–	$464	$1,430	$896	$0	$0	–
Overtime	$216	$223	$1,697	$897	$0	$0	–
Retirement	$38,733	$43,051	$23,513	$17,766	$25,592	$115,423	351%
Insurance	$87,956	$102,603	$53,998	$48,631	$74,895	$404,426	440%
Other Personnel Expenses	$34,272	$33,372	$18,195	$12,441	$21,257	$100,631	373%
Client Services	$120	$300	$3,741	$7,084	$8,000	$14,000	75%
Furniture & Equipment <$10K	$12,405	$1,900	$6,082	$2,519	$2,500	$5,300	112%
Office Expense	$35,655	$11,505	$11,161	$11,153	$9,800	$9,900	1%
Other Contract Services	$8,219	$9,120	$32,317	$22,776	$20,000	$225,000	1,025%
Program Expenses	$8,612	$4,909	$5,069	$9,704	$9,600	$14,750	54%
Training & Professional Development	$1,071	$860	$400	$400	$200	$400	100%
Travel	$514	$68	$53	$234	$500	$0	-100%
Internal Service Charges	$76,397	$112,782	$53,898	$63,674	$46,918	$80,583	72%
Contingency	–	–	–	–	$0	$8,437	–
EXPENSES TOTAL	**$649,331**	**$702,767**	**$415,884**	**$354,005**	**$444,701**	**$2,023,728**	**355%**
Revenues less Expenses	$357,926	$182,606	$281,165	$330,514	$253,010	-$1,486,428	–

CHALLENGES & OPPORTUNITIES

Coastal Healthcare continues to provide healthcare services on scheduled clinic days at each of the four SBHCs weekly, to ensure availability of services. More consistently meeting with school administration to address concerns and challenges. Implemented QR code scan for students to independently schedule appointments.

REVENUE

- **Oregon Health Authority**
- **FQHC Funding**
- **Samaritan Health Incentive Payments**
- **Medicaid / Wraparound Funding**
- **Insurance / Private Pay**

PERFORMANCE MEASURES

Coastal Healthcare currently fulfills the state's requirements with waivers for SBHC at all four sites (Newport, Waldport, Taft , and Toledo. Open and offering clinical services (PC and BH) 3 days/week when school is in session. SBHCs must be open for service 15hours/week with availability for same-day appointments and scheduled appointments.

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
SCHOOL-BASED HEALTH CENTERS	2.25	2.89	2.27	14.8
FTE	**2.25**	**2.89**	**2.27**	**14.8**

Office Based Addiction Treatment (OBAT) 216-703

BUDGET ORG

Fund: 216 Lincoln Community Health
Dept: 703 Office Based Addiction Treatment
Category: Health & Human Services

KEY STAFF

Valerie Davis and Traci Sackett, Interim Health and Human Services Directors
Ann Allard-Robinett, Primary Care Division Director
Capella Lapham, Associate Medical Director

OVERVIEW

The Office Based Addiction Treatment (OBAT) Program, called "Bridges to Recovery," opened in February 2021 as part of the array of services under primary care.

SERVICES PROVIDED

Current Services:
The program is designed to improve the quality of life, offer options that promote freedom from opioid and alcohol use disorders, and promote positive patient outcomes in alignment with the program's mission, vision, and values. In combination with medication, addiction counseling and behavioral health therapies, the OBAT program provides a "whole patient" approach to the treatment of substance use disorders.

GOALS & OBJECTIVES

During the early part of 2025, due to challenges with recruiting staff, Coastal Healthcare struggled with expanding services to accommodate additional new patients. Despite these challenges, by accommodating appointments with more flexibility in providing appointments, the OBAT program has continued to slowly grow. Future goals include maintaining and growing as needed with numerous funding limitations.

REVENUE & EXPENDITURE SUMMARY

Office Based Addictions Treatment Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Charges For Services	–	–	$15,498	$36,142	$0	$24,300	–
Interfund Transfers In	–	–	$218,077	$402,485	$236,828	$292,316	23%
REVENUES TOTAL	**–**	**–**	**$233,575**	**$438,627**	**$236,828**	**$316,616**	**34%**

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	–	–	$51,475	$159,255	$73,846	$125,281	70%
Represented	–	–	$41,680	$47,301	$66,252	$122,545	85%
Holiday & Special Rate Pay	–	–	$1,260	$98	$0	$0	–
Overtime	–	–	$442	$1,837	–	–	–
Retirement	–	–	$10,701	$23,592	$15,546	$27,693	78%
Insurance	–	–	$20,890	$45,832	$34,393	$61,565	79%
Other Personnel Expenses	–	–	$8,553	$16,539	$13,211	$23,861	81%
Client Services	–	–	$40	$1,582	–	–	–
Furniture & Equipment <$10K	–	–	–	$9,815	$0	$0	–
IT Software & Equipment	–	–	–	$3,943	–	–	–
Office Expense	–	$0	$1,412	$3,804	$0	$2,550	–
Other Contract Services	–	–	$188	$22,401	$0	$21,000	–
Program Expenses	–	–	$112	–	$0	$800	–
Rent & Facilities Expense	–	–	–	–	$0	$0	–
Training & Professional Development	–	–	$70	–	$0	$300	–
Travel	–	–	–	–	$0	$0	–
Internal Service Charges	–	–	$106,973	$86,346	$33,580	$70,207	109%
Contingency	–	–	–	–	$0	$390	–
EXPENSES TOTAL	**–**	**$0**	**$243,797**	**$422,344**	**$236,828**	**$456,192**	**93%**
Revenues less Expenses	$0	$0	-$10,222	$16,283	$0	-$139,576	–

CHALLENGES & OPPORTUNITIES

- **Maintaining availability and flexibility for appointments**
- **Providing access to services for same day appointments and OBAT services through telehealth has helped ensure timely access to care**
- **The focus has been on sustainability and modest growth despite a reduction in funding to provide OBAT Case Management services on a M-F basis.**

REVENUE

Behavioral Health Resource Network (BHRN) Funding

PERFORMANCE MEASURES

The OBAT program has only a few set metrics. OBAT Case Manager works with the care team and provides consistent outreach to patients to connect them with OBAT appointments. As of 12/31/25 OBAT Program saw 55 patients providing 433 total service visits.

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
OBAT (OFFICE BASED ADDICTION TREATMENT)	5.3	3.2	1.65	9.3
FTE	**5.3**	**3.2**	**1.65**	**9.3**

Veteran's Administration Medical Services 216-706

BUDGET ORG

Fund: 216 Community Health Center Fund
Dept: 706 Veteran's Administration Medical Services
Category: Health & Human Services

KEY STAFF

Valerie Davis and Traci Sackett, Interim Health and Human Services Directors
Ann Allard-Robinett, Primary Care Division Director
Anita Lytwyn, Program Manager

OVERVIEW

Improved access to primary care and preventive medical care for veterans who reside in Lincoln County. The Portland Veterans Affairs Medical Center contracts with Coastal Healthcare to provide for the continuous delivery and management of primary care services for all assigned, enrolled veterans. This includes utilities and operational services. Care is directed toward health promotion and disease prevention, management of acute and chronic medical conditions, pharmacological management, referral to specialty care, and coordination of services across both the inpatient and outpatient settings.

SERVICES PROVIDED

Current Services:
VA patients are provided with primary care services, lab services, telehealth, and face-to-face appointments. The Newport and Lincoln City CBOCs see an additional 10 patients per week that are not on the PCP panel for labs, EKGs, and bladder scans. The Newport and Lincoln City CBOCs see traveling veterans (veterans from out of state) if the patient requests and/or need healthcare services. Coastal Healthcare has completed its first year in newly renovated clinic site that provides additional space for provision of patient care services.

GOALS & OBJECTIVES

- Provide nursing and support staff, medical facilities, and all administrative functions sufficient to ensure continuity of care, access to care and high-quality health care for the veteran. Coastal Healthcare encourages veterans to receive all their care through the Portland VA Medical Center and/or VA Outreach Clinics.
- There has been some provision of virtual training for staff versus travel for training. Staff under supervision of Manager are better managing medical supplies and reducing waste. The department continues to expand badging of new staff in order to provide greater depth for the VA program to support reserve staffing for each position in order to ensure consistent coverage

when staff to attends trainings, meetings, and other events without impact to availability of services for VA patients.

REVENUE & EXPENDITURE SUMMARY

Veterans Administration Medical Services Revenues & Expenses

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$594,675	$535,428	$634,131	$580,333	$886,567	$0	-100%
Intergovernmental - Federal	$732,904	$653,522	$686,075	$660,479	$850,000	$980,100	15%
REVENUES TOTAL	**$1,327,579**	**$1,188,951**	**$1,320,206**	**$1,240,812**	**$1,736,567**	**$980,100**	**-44%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$95,558	$147,470	$158,146	$142,719	$139,599	$186,518	34%
Represented	$328,730	$148,420	$126,674	$238,167	$359,708	$431,404	20%
Holiday & Special Rate Pay	$490	$830	$140	$210	$0	$0	–
Overtime	–	$163	$0	$922	$0	$0	–
Retirement	$47,723	$33,555	$32,271	$42,739	$55,653	$68,782	24%
Insurance	$135,829	$70,271	$50,624	$84,346	$137,421	$182,331	33%
Other Personnel Expenses	$43,224	$26,322	$25,475	$30,901	$47,086	$59,506	26%
Client Services	$120	–	–	–	$0	$0	–
Furniture & Equipment <$10K	$2,232	$7,354	–	$54	$900	$0	-100%
IT Software & Equipment	–	–	–	$1,971	$2,000	$0	-100%
Office Expense	$14,957	$12,396	$9,913	$7,153	$2,600	$4,900	88%
Other Contract Services	$23,300	$21,379	$19,096	$11,487	$18,000	$6,000	-67%
Program Expenses	$83	$5,101	$249	$55	$200	$0	-100%
Rent & Facilities Expense	$34,260	$36,414	$19,461	$17,342	$20,000	$15,000	-25%
Training & Professional Development	$79	$316	$70	$888	$200	$500	150%
Travel	$2,106	$1,269	$2,511	$1,692	$3,000	$0	-100%
Capital Expenditures	–	–	–	$24,662	–	–	–
Internal Service Charges	$63,460	$43,560	$57,978	$68,329	$78,198	$100,964	29%
Contingency	–	–	–	–	$0	$44,774	–
EXPENSES TOTAL	**$792,151**	**$554,820**	**$502,609**	**$673,636**	**$864,565**	**$1,100,679**	**27%**
Revenues less Expenses	$535,428	$634,131	$817,597	$567,176	$872,002	-$120,579	–

CHALLENGES & OPPORTUNITIES

Several additional upgrades and changes were made at the Jetty location either as requested and/or required by the VA for provision of services. In the Jetty/Lincoln City location, there is better clinic layout and greater accessibility to foot and bus route traffic with the location on a corner with greater visual presence. Since the move, provision of primary care services to veterans has continued with minimal disruption at both our Nye and Jetty locations for those able to travel and/or telehealth visits. It is important to provide care in more patient centered spaces. Staff worked collaboratively with VA team to ensure all requirements met in layout of new clinic space.

REVENUE

Department of Veterans Affairs

PERFORMANCE MEASURES

Approximately 1,259 Lincoln County veterans currently receive health care services locally in a manner consistent with the Veterans' Affairs, the Joint Commission and/or other regulatory agencies guidelines. The Newport (Nye) Clinic provides services to 1,022 VA patients, while the Lincoln City Clinic provides services to a panel of 237 VA patients.

WORKFORCE SUMMARY

VA Community-Based Outpatient Center

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
VA COMMUNITY-BASED OUTPATIENT CENTER	4.95	5.4	5.85	13
FTE	**4.95**	**5.4**	**5.85**	**13**

Headquarters Building and Tower Rental 220-310

BUDGET ORG

Fund: 220 Developmental Disability Fund
Dept: 310 HHS Headquarters Building & Tower Rental
Category: Health & Human Services

KEY STAFF

Valerie Davis and Traci Sackett, Interim Health and Human Services Directors
Monique Limon, Operations Manager

OVERVIEW

This cost center tracks revenues and expenses associated with the HHS Headquarters Building located at 255 SW Hwy 101, Newport, Oregon.

SERVICES PROVIDED

Current Services:
Office space is leased by Western Title Company and utilized by HHS service divisions. Revenues to support this building include lease payments from private tenants and internal charges for HHS service divisions housed in this building. Operational expenses including mortgage payments for the purchase of this building in FY 23-24, utilities, repairs and maintenance, and improvements are expensed to this account.

GOALS & OBJECTIVES

Cover all building expenses with internal and external rental income from the entities housed in this building.

REVENUE & EXPENDITURE SUMMARY

Adult Mental Health Services Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	–	–	–	–	$230,183	–
Miscellaneous	–	$16,934	$217,711	$271,203	$229,000	$229,860	0%
Internal Cost Reimbursement	–	–	$1,046	–	–	–	–
Interfund Transfers In	–	–	$1,042,665	–	–	–	–
REVENUES TOTAL	**–**	**$16,934**	**$1,261,422**	**$271,203**	**$229,000**	**$460,043**	**101%**
Expenses							

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Furniture & Equipment <$10K	–	–	$3,404	$7,032	$10,000	$10,000	0%
Office Expense	–	$5,107	$31,918	$32,296	$30,000	$50,000	67%
Other Contract Services	–	$3,545	$85,267	$50,855	$77,000	$75,000	-3%
Program Expenses	–	–	$14,446	$13,825	$37,000	$23,000	-38%
Rent & Facilities Expense	–	$820	$118	–	$25,000	$0	-100%
Capital Expenditures	–	-$27	–	$27,448	$50,000	$50,000	0%
Debt Service	–	$8,008	$1,680,794	–	$0	$0	–
Contingency	–	–	–	–	–	$252,043	–
EXPENSES TOTAL	**–**	**$17,452**	**$1,815,947**	**$131,455**	**$229,000**	**$460,043**	**101%**
Revenues less Expenses	$0	-$518	-$554,524	$139,748	$0	$0	–

CHALLENGES & OPPORTUNITIES

- **Ring cameras were added to the basement area and by the elevator 2nd floor**
- **Cameras have been installed at all the building entrances**
- **Door locks are being modified to utilize card entry for building doors to better control access to the building**

REVENUE

Lease payments (internal and external) from on-site tenants

Wildfire Navigation and Housing Development 220-311

BUDGET ORG

Fund: 220 Developmental Disability Fund
Dept: 311 Wildfire Navigation & Housing Development
Category: Health & Human Services

KEY STAFF

Jayne Romero, Health and Human Services Director
Jinanjali Wimalasena, Developmental Disability Services Deputy Director
Gabby Santos, Wildfire Recovery Navigator

OVERVIEW

Provide comprehensive housing navigation, case management, and coordination on wildfire recovery activities directly tied to securing safe and permanent housing for 2020 Labor Day wildfire Survivors.

SERVICES PROVIDED

Housing Navigation to secure permanent housing and assist with recovery including rebuilding and defensible space.

GOALS & OBJECTIVES

- Create comprehensive list of wildfire survivors needing safe and permanent housing
- Housing Navigation and recovery
- Develop directory of permanent housing options in Lincoln County
- Active participation in the implementation of Wildfire Affordable Housing Grant
- Development of individualized housing permanency plans for individuals who are on the list of individuals who have not secured permanent housing

REVENUE & EXPENDITURE SUMMARY

Wildfire Navigation & Housing Revenue & Expenses

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Intergovernmental - Federal	–	–	–	–	$9,912,280	$9,126,057	-8%
REVENUES TOTAL	**–**	**–**	**–**	**–**	**$9,912,280**	**$9,126,057**	**-8%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	–	–	–	–	$52,882	$180,110	241%
Represented	–	–	–	–	$63,594	$69,515	9%
Holiday & Special Rate Pay	–	–	–	–	$198	$342	73%
Retirement	–	–	–	–	$13,131	$28,549	117%
Insurance	–	–	–	–	$56,672	$89,438	58%
Other Personnel Expenses	–	–	–	–	$11,003	$24,072	119%
Furniture & Equipment <$10K	–	–	–	–	$1,700	$0	-100%
Office Expense	–	–	–	–	$1,111	$600	-46%
Other Contract Services	–	–	–	–	$1,000,000	$500,000	-50%
Program Expenses	–	–	–	–	$1,200	$0	-100%
Travel	–	–	–	–	$7,800	$7,800	0%
Capital Expenditures	–	–	–	–	$8,682,269	$8,269,795	-5%
Internal Service Charges	–	–	–	–	$20,720	$36,012	74%
Contingency	–	–	–	–	–	$24,479	–
EXPENSES TOTAL	**–**	**–**	**–**	**–**	**$9,912,280**	**$9,230,712**	**-7%**
Revenues less Expenses	$0	$0	$0	$0	$0	-$104,655	–

CHALLENGES & OPPORTUNITIES

Navigation services foster opportunities for recovery while addressing diverse challenges faced by wildfire survivors including:

- **Provide outreach and a safe presence to a trauma-affected community**
- **Offer accessible, no-barrier services to survivors who have been denied traditional recovery resources**
- **Build a network of community resources to reduce social isolation and financial disparities for survivors**
- **Advocate for housing eligibility, rental assistance and other resources for unhoused wildfire survivors**
- **Actualize permanent housing plans for renters and homeowners who experience barriers to tenancy, rebuilding or homeownership opportunities**

REVENUE

US Department of Housing and Urban Development grant funding

PERFORMANCE MEASURES

Compliance with OHCS grant requirements which include response to community referrals, facilitate trauma informed assessments, develop housing case plans, referrals to community resources, advocacy, and securing permanent housing.

WORKFORCE SUMMARY

Wildfire Navigation & Housing Development

DEPARTMENT	FY2026	FY2027
FTE		
WILDFIRE NAVIGATION AND HOUSING DEVELOPMENT	1.55	4
FTE	**1.55**	**4**

Developmental Disability Services 220-422

BUDGET ORG

Fund: 220 Developmental Disabilities Fund
Dept: 422 Intellectual & Developmental Disabilities Program
Category: Health & Human Services

KEY STAFF

Valerie Davis and Traci Sackett, Interim Health and Human Services Directors
Jinanjali Wimalasena, Developmental Disability Services Deputy Director
Ilene Wright, Clinical Supervisor

OVERVIEW

Lincoln County Developmental Disability Services supports eligible adults and children with intellectual and developmental disabilities. The program provides Home and Community Based Services grounded in person centered practices while maintaining a high standard of compliance with governing rules and regulations.

SERVICES PROVIDED

Current Services:

- Eligibility determination
- Case Management Services
- Adult Protective Services, and Abuse Investigations

GOALS & OBJECTIVES

- Ensure ongoing productivity, quality, and compliance standards are met by applicable rules
- Community engagement and service access
- Build provider capacity
- Maintain a well-functioning productive and engaged team.

REVENUE & EXPENDITURE SUMMARY

Developmental Disability Services Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$712,887	$1,230,187	$1,325,270	$1,295,539	$1,445,168	$2,013,244	39%
Intergovernmental - Federal	$1,671,863	$1,780,311	$1,962,987	$1,988,201	$1,723,262	$1,723,262	0%

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Intergovernmental - Other	–	$30,238	$28,385	–	$0	$0	–
Intergovernmental - State	$118,456	$118,456	$129,614	$129,614	$128,361	$128,361	0%
Miscellaneous	–	$170	$399	$1,780	$0	$0	–
Interfund Transfers In	–	$1,230,187	–	$17,465	$0	$0	–
REVENUES TOTAL	**$2,503,206**	**$4,389,549**	**$3,446,655**	**$3,432,598**	**$3,296,791**	**$3,864,867**	**17%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$182,067	$189,834	$266,348	$259,154	$184,108	$226,006	23%
Represented	$517,591	$560,976	$531,493	$630,800	$800,555	$796,144	-1%
Part Time	$25,760	$12,040	–	–	$0	$0	–
Holiday & Special Rate Pay	–	–	–	$2,590	$1,920	$0	-100%
Overtime	–	–	–	–	$0	$0	–
Retirement	$78,720	$83,750	$89,665	$99,983	$110,144	$114,056	4%
Insurance	$200,641	$192,409	$192,429	$229,312	$285,636	$323,732	13%
Other Personnel Expenses	$74,368	$68,484	$72,503	$73,111	$92,988	$98,391	6%
Client Services	$4,337	$8,769	$16,290	$74,125	$21,100	$55,100	161%
Furniture & Equipment <$10K	$1,066	$4,417	$9,668	$13,662	$18,250	$15,000	-18%
IT Software & Equipment	–	–	–	–	$2,000	$2,000	0%
Office Expense	$17,019	$19,881	$13,842	$14,436	$10,500	$17,000	62%
Other Contract Services	$12,289	$54,659	$41,222	$59,578	$43,500	$68,000	56%
Program Expenses	$177	$633	$640	$40,163	$3,500	$4,000	14%
Rent & Facilities Expense	$52,238	$56,016	–	–	$0	$0	–
Training & Professional Development	–	$60	$230	$1,723	$4,000	$6,000	50%
Travel	–	$399	$801	$909	$2,000	$3,000	50%
Capital Expenditures	–	$468,246	$27,423	–	$200,000	$0	-100%
Internal Service Charges	$106,745	$113,002	$154,228	$182,532	$205,656	$228,392	11%
Transfers Out	–	$1,230,187	–	–	$0	$0	–
Contingency	–	–	–	–	$1,310,934	$1,803,391	38%
EXPENSES TOTAL	**$1,273,020**	**$3,063,761**	**$1,416,783**	**$1,682,076**	**$3,296,791**	**$3,760,212**	**14%**
Revenues less Expenses	$1,230,187	$1,325,788	$2,029,872	$1,750,522	$0	$104,655	–

CHALLENGES & OPPORTUNITIES

- **The DD service delivery system continues to grow in complexity leading to higher workloads.**

REVENUE

Department of Human Services

PERFORMANCE MEASURES

- **The Lincoln County DD program meets all contractual obligations which include the completion of eligibility determinations and functional needs assessments, direct referral coordination, provision of case management services, the provision of protective services and abuse investigations, and authorization and monitoring of all Medicaid and State funded services.**
- **The Lincoln County DD program consistently secures all Rationed Fee for Service funds allocated to case management.**
- **345 individuals with intellectual and developmental disabilities were served in 2025; a 7.59% increase in the number of individuals served since 2024.**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
INTELLECTUAL & DEVEL DISABILITIES PROGRAM	13.05	13.05	13.05	24
FTE	**13.05**	**13.05**	**13.05**	**24**

Drug Court / Specialty Court 250-011

BUDGET ORG

Fund: 250 Community Justice Fund
Dept: 011 Drug Court
Category: Public Safety

KEY STAFF

Tony Campa, Community Justice Director

OVERVIEW

Lincoln County has three specialty courts: Drug Court, Mental Health Wellness Court and Family Support Court. The three courts are a collaborative effort with parole and probation, judicial department, district attorney, public defenders, and treatment providers. Family Support Court may be based on child welfare allegations rather than criminal charges. All Courts follow the Oregon Specialty Court Standards/drug court model working to support individuals with substance use disorders overcome barriers and foster positive pro-social changes.

SERVICES PROVIDED

Current Services:
Specialty Courts are problem solving courts under the collaboration between Probation Officer, the Judge, Treatment providers, to offer participants the opportunity to receive additional support, education and treatment. Support is provided to reduce barriers that justice involved individuals historically have encountered in their recovery journey. There is a focus on Evidence Based Practice to influence positive behavior changes, reduce risk and improve community safety.

GOALS & OBJECTIVES

Goals:
- Working to increase the individuals' successful rehabilitation and recovery, increase treatment participation, reduce recidivism of the program participants, when compared to individuals not in specialty courts
- Holding participants accountable for behaviors that are inconsistent with program objectives

Objectives:
- Work to operate under standards that ensure best practices and make efforts towards fidelity
- Focus on meeting the 10 key components found in the Oregon Specialty Court Standards

REVENUE & EXPENDITURE SUMMARY

Drug Court Expenses & Revenue

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$0	-$32,999	-$173,493	$17,769	$66,340	$66,340	0%
Intergovernmental - Federal	$50,714	$69,034	$75,458	$107,483	$65,425	$65,425	0%
Intergovernmental - Other	–	–	–	–	$0	$0	–
Intergovernmental - State	–	$63,368	$84,266	$170,446	$96,087	$105,577	10%
Permits & Fees	$14,557	$1,075	$1,100	$1,300	$300	$1,000	233%
Interfund Transfers In	$58,942	$55,662	$58,233	$61,266	$90,928	$90,928	0%
REVENUES TOTAL	**$124,212**	**$156,139**	**$45,564**	**$358,264**	**$319,080**	**$329,270**	**3%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	–	–	–	–	$0	$0	–
Represented	$61,400	$65,220	$71,594	$74,665	$82,452	$93,000	13%
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Overtime	–	–	–	$121	$0	$0	–
Retirement	$7,401	$7,827	$9,177	$8,975	$9,894	$11,131	13%
Insurance	$8,777	$10,842	$16,509	$16,142	$13,734	$26,534	93%
Other Personnel Expenses	$7,810	$7,251	$8,253	$7,408	$9,651	$9,151	-5%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Client Services	$753	$33,005	$1,965	$25	$2,037	$0	-100%
Office Expense	–	–	–	–	$0	$0	–
Other Contract Services	$16,301	$88,171	$42,632	$62,591	$49,567	$72,000	45%
Program Expenses	$18,643	$29,785	$20,730	$65,138	$52,605	$31,258	-41%
Training & Professional Development	$6,170	$19,886	$5,522	$840	$0	$0	–
Travel	$17,423	$32,906	$3,921	$30,128	$20,592	$2,078	-90%
Internal Service Charges	$12,535	$16,226	$9,805	$10,744	$12,208	$11,303	-7%
Transfers Out	$58,942	–	–	–	$0	$0	–
Contingency	–	–	–	–	$66,340	$66,340	0%
EXPENSES TOTAL	**$216,154**	**$311,119**	**$190,107**	**$276,775**	**$319,080**	**$322,795**	**1%**
Revenues less Expenses	-$91,941	-$154,979	-$144,543	$81,489	$0	$6,475	–

CHALLENGES & OPPORTUNITIES

Challenges:

- **Participants struggle to find housing during their recovery journey. The county's transitional housing is often full, and affordable housing is a struggle.**
- **Public Transportation is limited increasing the time commitment for individuals required to participate in multiple appointments or hearings.**
- **Access to health care, including behavioral health counseling is limited.**

Opportunities:

- **The CJC funding provided through three grants offer funding for short term housing support, health care support, basic/emergency needs and aid with transportation on a limited basis.**
- **The CJC funding has provided support for training opportunities for community partners, partnering agencies and county staff, to support and promote evidence-based practices and program collaboration.**
- **The CJC evaluates outcomes and data elements. This supports their mission to improve efficiency and effectiveness of the programs to determine future effective funding opportunities.**

REVENUE

- **Criminal Justice Commission Grant Funds**

- County General Funds
- Court order program fee

PERFORMANCE MEASURES

In 2024 the three CJC treatment courts had 22 successful graduations, 11 were unsuccessful or removed from the program.
In 2025 the three treatment courts had 30 successful graduations, 18 unsuccessful or removed from the program.
23-25 GRC (Grant review committee) program scores:
92% Drug Court.
88% Mental Health Wellness Court (MHWC)
96% Family Treatment Court (FTC)
25-27 GRC program scores:
Drug Court scored 97%
MHWC scored 90%
FTC scored 93%

The results show our specialty courts are focused on meeting the 10 key components which underpin best practices and are foundational to our three specialty courts. Which is used when making funding recommendations.

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026
FTE			
DRUG COURT/SPECIALTY COURTS	0.85	1	1
FTE	**0.85**	**1**	**1**

HB 3194/Transitional Housing 250-125

BUDGET ORG

Fund: 250 Community Justice Fund
Dept: 125 HB 3194 Funding/Transitional Housing
Category: Public Safety

KEY STAFF

Tony Campa, Community Justice Director

OVERVIEW

The Criminal Justice Commission grant is the primary funding source for this division. The funding provided through HB 3194 to the Oregon's Criminal Justice Commission is a proactive approach to spending resources more effectively by controlling prison growth which avoids prison costs.
This program strategically invests CJC grant funding to support adults on supervision, particularly those facing significant barriers to housing. Adults under formal supervision are often excluded from traditional housing due to the same underlying factors that led to their supervision. They require stable environments that help them overcome barriers and transition into approved housing.

SERVICES PROVIDED

Current Services:
This program focuses on supporting at-risk individuals under formal supervision, particularly those facing significant barriers to reentry to the community. At the heart of this effort is the provision of transitional housing and wraparound services to individuals who are often excluded from traditional housing due to behavioral barriers like lack of sobriety history, employment instability and /or recently released for custody.
Unlike many housing programs that require participants to demonstrate stability before entry, this program removes barriers and intentionally accepts hard-to-place individuals to give them the ability to demonstrate stability before entry back into the community. The participants served through this program include those with recent prison releases, substance use challenges, and limited support systems. This approach aligns directly with the intent of the grant funding to serve the population most at risk of recidivism and least likely to succeed without intensive support. Transitional housing allows individuals time to make positive steps towards rehabilitation, bridging the gap with social services, recovery resources, community support, employment, and time to secure stable and safe-drug-free housing.
10% of the grant funding must be allocated to community-based non-profit organizations that provide services to survivors/victims of crimes.

GOALS & OBJECTIVES

Goals:

- **Reduce Recidivism through evidence-based practices while protecting public safety by holding adults under supervision accountable**
- **Keep prison usage below the baseline for property, drug and driving offenses by holding adults under supervision accountable and protecting public safety**

Objectives:

- **Enhance public safety by providing adults on supervision a suitable, safe living environment during the period of transition from prison. Provide data to measure compliance with the state objectives- i.e. CIS Data Warehouse.**

REVENUE & EXPENDITURE SUMMARY

HB 3194 Funding/ Transitional Housing Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$97,024	$205,791	$246,572	$232,563	$170,984	$170,984	0%
Charges For Services	$41,929	$51,301	$46,545	$66,177	$50,000	$44,818	-10%
Intergovernmental - Federal	$447,494	$385,581	$410,741	$461,814	$299,856	$401,509	34%
Interfund Transfers In	$97,024	–	–	–	$0	$0	–
REVENUES TOTAL	**$683,471**	**$642,673**	**$703,858**	**$760,555**	**$520,840**	**$617,311**	**19%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$79,927	$116,937	$122,046	$82,750	$72,024	$73,004	1%
Represented	$84,776	$83,244	$63,069	$78,332	$82,256	$98,576	20%
Holiday & Special Rate Pay	$634	$465	$360	$30	$0	$0	–
Overtime	$231	–	–	–	$0	$1	–
Retirement	$20,015	$23,669	$21,809	$19,041	$18,334	$19,142	4%
Insurance	$43,917	$57,130	$53,999	$32,006	$41,031	$32,089	-22%
Other Personnel Expenses	$21,317	$22,297	$19,822	$16,427	$18,045	$18,399	2%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Client Services	$49,007	$5,895	$18,222	–	$10,000	$0	-100%
Furniture & Equipment <$10K	–	$221	$1,000	$2,335	$10,000	$37,124	271%
Office Expense	$26,486	$28,375	$37,164	$34,489	$40,000	$44,500	11%
Other Contract Services	$41,679	$40,712	$78,945	$22,302	$82,000	$125,000	52%
Program Expenses	$836	$11,163	$7,953	$17,969	$25,000	$42,000	68%
Rent & Facilities Expense	$10,100	$613	$18,682	$208	$120,000	$120,000	0%
Travel	–	$8,116	$240	$402	$1,500	$1,500	0%
Internal Service Charges	$566	$785	$27,983	$20,176	$650	$650	0%
Transfers Out	$97,024	–	–	–	$0	$0	–
Contingency	–	–	–	–	$0	$0	–
EXPENSES TOTAL	**$476,513**	**$399,621**	**$471,295**	**$326,467**	**$520,840**	**$611,985**	**18%**
Revenues less Expenses	$206,958	$243,052	$232,563	$434,088	$0	$5,326	–

CHALLENGES & OPPORTUNITIES

Challenges:

- **It is a collaborative effort with agency partners to reduce the county's prison usage by encouraging reductions in prison sentences and utilizing alternative sentencing options.**

Opportunities:

- **Expand prevention suppors to prevent the use of formal sanctions.**
- **Redirect criminal thinking early to prevent technical violations.**

REVENUE

- **Criminal Justice Commission Funding**

- Funds collected from individuals residing in short-term housing units.

PERFORMANCE MEASURES

The Criminal Justice Commission performs program evaluations and provides counties with dashboards illustrating program performance.
2024 Data
First Sentence Prison Admissions for Property Crimes in 2024 average sentence length for Lincoln County is 21.43 months, while the statewide average sentence length is 24.11 months.
First Sentence Prison Admission for Drug Crimes in 2024 average sentence length for Lincoln County is 25.67 months, while statewide average sentence length is 34.25 months
Probation Revocation Prison Admissions for Property Crimes in 2024 average sentence length for Lincoln County is 24.76 months, while the statewide average sentence length is 23.20 months
Probation Revocation Prison Admissions for Drug Crimes in 2024 average sentence length for Lincoln County is 36.80 months, while the statewide average sentence length is 27.98 months.
2025 Data
First Sentence Prison Admissions for Property Crimes in 2025 average sentence length for Lincoln County is 23.5 months, while the statewide average sentence length is 24.20 months.
First Sentence Prison Admission for Drug Crimes in 2025 average sentence length for Lincoln County is 32.33 months, while statewide average sentence length is 34.04 months
Probation Revocation Prison Admissions for Property Crimes in 2025 average sentence length for Lincoln County is 20.75 months, while the statewide average sentence length is 23.18 months
Probation Revocation Prison Admissions for Drug Crimes in 2025 average sentence length for Lincoln County is 45 months, while the statewide average sentence length is 24.86 months.

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
HB 3194 FUNDING/TRANSITIONAL HOUSING	2.75	2	2	2
FTE	**2.75**	**2**	**2**	**2**

Community Corrections 250-126

BUDGET ORG

Fund: 250 Community Justice Fund
Dept: 126 Community Corrections
Category: Public Safety

KEY STAFF

Department Director, Deputy Director, Supervisor(s), Administrative staff, Parole and Probation Officer(s).

OVERVIEW

Community Justice-Adult Parole and Probation Division is a public safety agency with the primary responsibility to supervise adults who have been placed on formal supervision. Parole and Probation balances the importance of public safety, accountability for the adult of supervision and reformation. In 2024 Lincoln County, based on the recommendations of the Department of Corrections and Senate Bill 1510 entered a MOU on statewide contact standards, providing statewide consistency for the classification of adults on supervision, operates on the principle of limited risk control using evidence-based practices, and enhancing accountability. This provides a recognized method for resource allocation.

SERVICES PROVIDED

Supervise adult individuals placed under our authority in the community. Effectively monitor and enforce conditions of supervision placed on individuals by the supervising authority (Courts, Parole Board, Post-Prison, or Local Supervisory Authority). Maintain public safety, but evaluating and determine client's public safety risk, utilizing public safety risk tools provided to our department by the Department of Corrections, arresting and detaining individuals, imposing interventions and local sanctions as needed to hold individuals accountable, placing additional restrictions on individual's all in an effort to mitigate risk, reduce recidivism by understanding service needs, and increase positive outcomes.
Some Services

- Case Management following statewide contact standards (291-078-0021)
- Pre-sentence Investigation Reports as directed by the courts
- Pre-Release investigations
- Routine substance use monitoring of adults on supervision as a tool to monitor compliance of supervision conditions.
- Providing emergency resources to address critical survival/supervision needs based on individual risk/need, available resources, while coordinating with community partners to avoid duplicating

existing services and maximize overall impact.
- Conducting home visits, searches and seizures
- Ensuring payment of adults on supervision financial obligations (i.e., court ordered fees, fines and victim restitution).
- Making disposition recommendations to the Courts and other releasing authorities
- Coordinated criminal activity investigations (with other law enforcement agencies)
- Direct referrals to treatment, educational, and social service programs

GOALS & OBJECTIVES

Objective- through evidence-based practice and principals to:
Improve public safety
Positive reformation of adults on Supervision
Hold individuals accountable and increase reparation to the community and or their victim
Reintegrate individuals into their community

Goal:
Recidivism Rates remain at or below baseline
Achieve Positive Case Closures at or above baseline
Achieve Restitution and Community service rates at or above baseline
Achieve Treatment and Employment rates at or above baseline

REVENUE & EXPENDITURE SUMMARY

Community Corrections (P&P) Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$1,870,354	$2,753,062	$3,871,355	$4,677,406	$2,208,231	$0	-100%
Charges For Services	$52,731	$29,157	$24,983	$25,015	$20,000	$20,000	0%
Intergovernmental - Federal	$2,925	–	$0	–	$645	$500	-22%
Intergovernmental - State	$2,195,807	$2,204,733	$2,077,199	$2,382,868	$2,073,136	$2,130,550	3%
Miscellaneous	$13,857	$0	$214,134	$298,206	$0	$150,000	–
Permits & Fees	–	$300	$700	$500	$400	$400	0%
Interfund Transfers In	$2,015,358	$141,730	$136,633	$147,214	$157,197	$157,197	0%
REVENUES TOTAL	**$6,151,033**	**$5,128,983**	**$6,325,004**	**$7,531,209**	**$4,459,609**	**$2,458,647**	**-45%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$311,940	$302,891	$229,276	$243,516	$392,203	$294,766	-25%
Represented	$480,202	$294,985	$364,032	$347,145	$691,619	$675,256	-2%
Holiday & Special Rate Pay	$1,624	-$3,983	$252	$252	$252	$11	-96%
Overtime	$274	$2,482	$2,380	$1,145	$0	$5,500	–
Retirement	$94,639	$71,497	$70,280	$69,689	$129,291	$115,008	-11%
Insurance	$179,411	$130,508	$149,313	$141,192	$380,500	$451,102	19%
Other Personnel Expenses	$99,128	$67,954	$65,039	$59,288	$126,843	$103,059	-19%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Client Services	$33,806	$43,463	$45,456	$24,598	$66,000	$65,000	-2%
Furniture & Equipment <$10K	–	–	$2,877	–	$15,000	$15,000	0%
Office Expense	$31,684	$31,475	$33,067	$32,878	$53,000	$63,500	20%
Other Contract Services	$17,847	$28,780	$71,180	$172,422	$186,000	$243,858	31%
Program Expenses	$15,449	$19,862	$24,266	$36,233	$49,500	$71,500	44%
Rent & Facilities Expense	$61,200	$60,918	$58,800	$68,252	$122,000	$138,800	14%
Training & Professional Development	$3,363	$1,601	$5,989	$743	$9,000	$9,000	0%

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Travel	$2,162	$4,545	$6,794	$6,639	$20,000	$20,000	0%
Internal Service Charges	$193,720	$196,987	$218,274	$214,599	$270,637	$270,832	0%
Transfers Out	$1,870,354	$141,730	–	–	$0	$0	–
Contingency	–	–	–	–	$1,947,764	$13,074	-99%
EXPENSES TOTAL	**$3,396,803**	**$1,395,695**	**$1,347,276**	**$1,418,593**	**$4,459,609**	**$2,555,266**	**-43%**
Revenues less Expenses	$2,754,230	$3,733,288	$4,977,728	$6,112,616	$0	-$96,619	–

CHALLENGES & OPPORTUNITIES

Challenges:
Monitoring and improving on both new and existing system to continue to align with best practices..
Strategically use available resources to achieve maximum results and increase positive outcomes.

Opportunities:
Promoting public safety by using evidence-based practices to encourage the adult on supervision to change and complete their requirements, which reduces recidivism and increases community safety.
Seek out innovative solutions that increase our effectiveness, improve outcomes, ensure fidelity of programs.

REVENUE

Department of Corrections including Measure 57 treatment funds.
Limited General Funds transfer to support specific services.
Client paid fees and reimbursement accounts.

PERFORMANCE MEASURES

Continue to remain at or above baseline* for Department of Corrections Outcome Measures - statewide average sets the baseline amounts.

- **Key for County colors :**
- **green indicates the county is higher than the baseline**
- **yellow indicates the county is within 5% of the baseline**
- **red indicates the county is more than 5% below baseline**
- **white/0 indicates the county did not have any individuals in this category**

***Recidivism rates should be at or below statewide average.**

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
COMMUNITY CORRECTIONS (P&P)	15.95	15.2	14.15	14.55
FTE	**15.95**	**15.2**	**14.15**	**14.55**

Downward Departure 250-129

BUDGET ORG

Fund: 250 Community Justice Fund
Dept: 129 Downward Departure Program
Category: Public Safety

KEY STAFF

Tony Campa, Community Justice Director

OVERVIEW

A Criminal Justice Commission competitive grant, Downwards Departures, supports a prison diversion program. Key personnel funded by this grant include the Parole and Probation Officer and Deputy District Attorney. In addition, 10% of the funds awarded must be distributed to a community-based nonprofit organization to provide services to victims of crimes. The justice involved individuals are afforded an opportunity to complete probation and avoid a prison sentence. If in violation of their probation the judge can redirect the individual to serve a prison sentence.

SERVICES PROVIDED

Current Services:
This Downward Departure program Identifies and screens defendants for program eligibility, working OJD staff, DA's office and defense attorneys for referrals to the program. This reduces the number of eligible individuals being sentenced to prison, offering a downward departure sentence instead. The assigned Probation officer will hold these individuals accountable for their behavior, while protecting the public safety.

GOALS & OBJECTIVES

Goals:
- Reducing Recidivism
- Reducing Prison Usage
- Holding individuals accountable
- Protecting Public Safety

REVENUE & EXPENDITURE SUMMARY

Downward Departure Program Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$25,511	$28,474	$48,958	$153,597	$160,826	$160,649	0%
Intergovernmental - Federal	$201,292	$201,292	$309,985	$258,912	$200,000	$200,000	0%
Interfund Transfers In	$25,511	–	–	–	$0	$0	–
REVENUES TOTAL	**$252,314**	**$229,766**	**$358,943**	**$412,509**	**$360,826**	**$360,649**	**0%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	–	–	–	–	$0	$0	–
Represented	$121,741	$117,621	$145,838	$61,549	$142,893	$168,295	18%
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Overtime	–	–	–	–	$0	$0	–
Retirement	$14,032	$13,389	$16,717	$7,386	$16,503	$20,195	22%
Insurance	$28,429	$17,819	$27,925	$18,723	$50,306	$69,169	38%
Other Personnel Expenses	$13,565	$11,471	$14,371	$6,242	$15,122	$17,522	16%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Other Contract Services	$20,129	$20,129	–	$51,073	$22,538	$0	-100%
Travel	–	–	–	–	$0	$0	–
Internal Service Charges	$432	$380	$495	$259	$553	$650	18%
Transfers Out	$25,511	–	–	–	$0	$0	–
Contingency	–	–	–	–	$112,911	$0	-100%
EXPENSES TOTAL	**$223,840**	**$180,809**	**$205,345**	**$145,232**	**$360,826**	**$275,831**	**-24%**
Revenues less Expenses	$28,474	$48,958	$153,597	$267,277	$0	$84,818	–

CHALLENGES & OPPORTUNITIES

Challenges:

- **Staffing levels were experienced in the 23/25 grant cycle with the during the last 18 months of the grant the Deputy District Attorney position remained vacant.**

Opportunities:

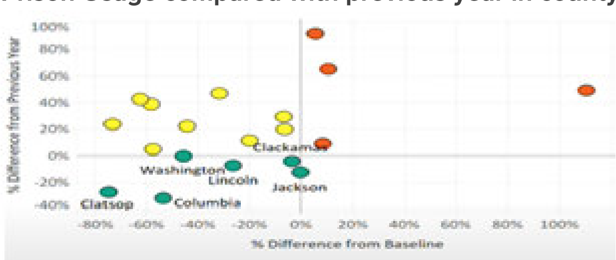
- **At the time of writing the county is actively recruiting for the DDA position.**

REVENUE

Funding by a grant with the Criminal Justice Commission

PERFORMANCE MEASURES

Prison Usage compared with previous year in county's with similar outcome result.



WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
DOWNWARD DEPARTURE PROGRAM	1.35	1.7	1.7	2
FTE	**1.35**	**1.7**	**1.7**	**2**

Engineering 201-301

BUDGET ORG

Fund: 201 Public Works Fund
Dept: 301 Engineering
Category: Community Services

KEY STAFF

Mikel Diwan, Public Works Director
Andrew Blair, County Engineer
Ammon Bonham, Engineering Technician

OVERVIEW

The Public Works Engineering division provides guidance and direction for short and long-term road-maintenance goals, administers the public right-of-way, coordinates external-agency activities, and processes all financial activities for the department. General activities include providing project management, accessing infrastructure programs, evaluating traffic operations, issuing permits, and administering contracts.

SERVICES PROVIDED

Current Services:
- Provide engineering and project management for capital projects
- Perform administrative and clerical services for financial activities
- Support customer service to the public and other agencies
- Provides additional oversight and support for the Facilities Maintenance and Solid Waste divisions

GOALS & OBJECTIVES

- Advance pending bridge and grant projects
- Develop a long-term Bridge Maintenance and Replacement Plan
- Develop an annual Pavement Preservation Plan
- Increase safety and training programs
- Adjust staffing structure to best suit department needs

REVENUE & EXPENDITURE SUMMARY

Public Works- Engineers Office Revenues & Expenses

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$8,812,121	$10,111,438	$11,272,664	$10,828,657	$9,773,700	$9,773,700	0%

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Charges For Services	$1,083,799	$1,269,662	$1,285,354	$1,147,064	$1,270,000	$1,080,000	-15%
Intergovernmental	–	–	–	$5,726	–	–	–
Intergovernmental - Federal	$1,971,177	$1,637,595	$1,982,634	$674,884	$681,000	$1,414,100	108%
Intergovernmental - Other	$10,082	–	–	–	$388,800	$0	-100%
Intergovernmental - State	$4,629,262	$4,657,153	$4,894,959	$5,414,585	$5,002,575	$5,098,550	2%
Miscellaneous	$132,584	$480,825	$488,240	$505,524	$450,000	$363,000	-19%
REVENUES TOTAL	**$16,639,024**	**$18,156,673**	**$19,923,851**	**$18,576,440**	**$17,566,075**	**$17,729,350**	**1%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$475,027	$437,532	$503,534	$459,046	$531,373	$430,620	-19%
Represented	–	–	–	–	$0	$0	–
Part Time	$1,380	$788	–	–	$0	$0	–
Holiday & Special Rate Pay	$375	$345	$105	–	$0	$0	–
Overtime	$2,384	–	–	$330	$1,000	$0	-100%
Retirement	$56,051	$51,386	$63,262	$53,775	$61,811	$50,728	-18%
Insurance	$101,210	$111,289	$130,130	$135,233	$152,696	$170,999	12%
Other Personnel Expenses	$55,317	$52,873	$53,966	$48,981	$65,491	$52,224	-20%
Furniture & Equipment <$10K	$2,860	$2,588	$2,261	$2,403	$5,000	$5,000	0%
IT Software & Equipment	$9,617	$6,553	$3,138	$3,085	$10,000	$10,000	0%
Office Expense	$14,082	$12,527	$15,008	$14,709	$16,100	$16,600	3%
Other Contract Services	$26,423	$41,207	$50,349	$133,959	$60,000	$70,000	17%
Program Expenses	$1,139	$4,572	$1,506	$898	$2,000	$2,000	0%
Rent & Facilities Expense	$2,766	$2,346	$2,892	$3,151	$67,500	$13,000	-81%
Training & Professional Development	$2,315	$4,108	$4,761	$4,225	$9,500	$10,500	11%
Travel	$57	$549	$2,339	$2,417	$2,500	$4,000	60%
Internal Service Charges	$492,642	$585,552	$630,653	$681,291	$651,625	$651,625	0%
Debt Service	$3,082	$3,103	$3,115	$3,029	$3,300	$3,400	3%
EXPENSES TOTAL	**$1,246,726**	**$1,317,317**	**$1,467,019**	**$1,546,532**	**$1,639,896**	**$1,490,696**	**-9%**
Revenues less Expenses	$15,392,299	$16,839,356	$18,456,831	$17,029,908	$15,926,179	$16,238,654	–

CHALLENGES & OPPORTUNITIES

- **Funding sources have not kept pace with inflation or increased road maintenance costs**
- **Increases in State Highway Fund distributions have been delayed and potentially eliminated**
- **The Financial Clerk position will be vacated in 2026 and may warrant restructuring certain positions to better meet department needs**

REVENUE

- **State Highway Fund distributions**
- **Federal forestry sales**
- **Grant funding from federal and state programs**
- **Transfers from other funds**

PERFORMANCE MEASURES

Maintaining the county road system to acceptable safety standards and driving conditions

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
ROADS - ENGINEERS OFFICE	5	5	5	5
FTE	**5**	**5**	**5**	**5**

Fleet Services 201-302

BUDGET ORG

Fund: 201 Public Works Fund
Dept: 302 Fleet Services
Category: Community Services

KEY STAFF

Mikel Diwan, Public Works Director
Wayne Tanons, Fleet Services Manager

OVERVIEW

The Fleet Services division provides maintenance and repair services for county vehicles, equipment, transit buses, and several non-county agencies. It also operates and services the county fuel facility, manages the county vehicle replacement schedule, and procures vehicles and equipment.

SERVICES PROVIDED

Current Services:

- Provide preventative maintenance and repair services
- Manage fleet inventory through the procurement and surplus of vehicles
- Facilitate contracted repair services as needed

GOALS & OBJECTIVES

- Prioritize Public Works equipment repairs to ensure continuity of operations
- Complete an audit of the Vehicle Replacement Fund
- Develop a long-term Vehicle and Equipment Replacement Schedule

REVENUE & EXPENDITURE SUMMARY

Fleet Services Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
–	–	–	–	–	–	–	–
REVENUES TOTAL	–	–	–	–	–	–	–
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$96,260	$124,898	$81,678	$93,983	$96,521	$110,774	15%

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Represented	$294,196	$310,597	$302,751	$354,358	$389,438	$339,334	-13%
Holiday & Special Rate Pay	$11,167	$8,543	$3,097	$7,209	$5,720	$10,720	87%
Overtime	$70	$27	$518	$4,563	$5,000	$10,000	100%
Retirement	$44,969	$49,387	$42,919	$51,042	$54,075	$50,131	-7%
Insurance	$121,544	$126,929	$128,087	$140,119	$175,067	$167,357	-4%
Other Personnel Expenses	$46,873	$45,552	$41,274	$43,241	$54,554	$45,056	-17%
Furniture & Equipment <$10K	$2,864	$2,251	$9,294	$18,193	$17,000	$17,000	0%
Office Expense	$53,002	$50,619	$56,416	$51,503	$58,500	$68,500	17%
Other Contract Services	$36,277	$43,804	$45,176	$48,175	$50,000	$75,000	50%
Program Expenses	$1,171,038	$1,273,897	$1,193,016	$1,215,842	$1,374,500	$1,436,500	5%
Rent & Facilities Expense	$13,440	$8,947	$17,648	$13,266	$11,000	$11,000	0%
Training & Professional Development	–	$400	$40	$4,637	$2,000	$5,000	150%
Travel	–	–	$9	$292	$1,000	$1,000	0%
Capital Expenditures	–	–	$0	–	–	–	–
Internal Service Charges	$1,800	$1,738	$1,877	$1,888	$2,210	$2,200	0%
EXPENSES TOTAL	**$1,893,500**	**$2,047,589**	**$1,923,799**	**$2,048,308**	**$2,296,585**	**$2,349,572**	**2%**
Revenues less Expenses	-$1,893,500	-$2,047,589	-$1,923,799	-$2,048,308	-$2,296,585	-$2,349,572	–

CHALLENGES & OPPORTUNITIES

- **Vehicles and equipment continue to advance technically and become more costly to service**
- **State and federal regulations continue to impact the ability to procure needed equipment**
- **Anticipated staff turnover will result in the loss of experience but also provide opportunity to implement needed changes**

REVENUE

- **State Highway Fund distribution**
- **Federal forestry sales**
- **Fees and charges for fleet and other services**
- **Cost reimbursements from other funds**

PERFORMANCE MEASURES

Fleet Services provides regular maintenance services for over 110 vehicles, Public Works equipment, and transit buses. On average, approximately 30 units are serviced per week

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
FLEET SERVICES	5.8	5.8	6.8	5.8
FTE	**5.8**	**5.8**	**6.8**	**5.8**

General Road 201-303

BUDGET ORG

Fund: 201 Public Works Fund
Dept: 303 General Road
Category: Community Services

KEY STAFF

Mikel Diwan, Public Works Director
Clint Blaser, Road Maintenance Supervisor
Kelly Foley, Bridge Maintenance Supervisor

OVERVIEW

The General Road division is responsible for maintaining all roads within the county road system, consisting of over330 miles of paved and graveled roads and 87 bridges. Maintenance responsibilities include maintaining culverts and other drainage facilities, road signage, vegetative management, inspecting permitted roadway work, and responding to emergencies due to snow, ice, flooding, high winds, and other storm events.

SERVICES PROVIDED

Current Services:

- Maintenance of all county roads, bridges, and drainage structures
- Removal and abatement of road hazards
- Proved 24-hour response service for roadway emergencies

RECENT ACCOMPLISHMENTS

- Increased vegetative management practices, resulting in overall improved roadway safety
- Completed repairs to multiple bridge structures, including piling replacements and bent-cap reinforcements
- Responded to multiple roadway failures due to winter storm events

GOALS & OBJECTIVES

- Advance the vegetative management program to increase roadway safety
- Develop a long-term plan for completing annual pavement marking projects
- Assist with the development of a long-term Bridge Maintenance and Replacement Plan
- Prioritize data needed for the development of an annual Pavement Preservation Plan

REVENUE & EXPENDITURE SUMMARY

Roads - General Maintenance Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Intergovernmental - Federal	$289,049	$15,747	$764,331	$90,423	$684,500	$0	-100%
REVENUES TOTAL	**$289,049**	**$15,747**	**$764,331**	**$90,423**	**$684,500**	**$0**	**-100%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$202,118	$211,901	$221,247	$234,710	$242,950	$260,251	7%
Represented	$876,401	$834,180	$790,224	$917,157	$1,166,844	$1,449,571	24%
Part Time	$32,443	$42,898	$11,821	$54,999	$65,000	$80,000	23%
Holiday & Special Rate Pay	$182,152	$205,277	$232,088	$224,395	$294,720	$325,720	11%
Overtime	$22,017	$27,652	$36,077	$28,580	$31,000	$41,000	32%
Retirement	$143,180	$141,839	$142,038	$155,857	$156,237	$189,240	21%
Insurance	$420,719	$373,021	$395,265	$457,137	$506,110	$654,098	29%
Other Personnel Expenses	$196,787	$173,131	$165,327	$166,926	$187,593	$205,979	10%
Client Services	$5,298	$4,089	$5,253	$4,510	$6,000	$6,000	0%
Furniture & Equipment <$10K	$5,402	$11,035	$6,491	$4,414	$8,200	$8,200	0%
Office Expense	$2,118	$1,708	$2,517	$2,733	$2,200	$2,200	0%
Other Contract Services	$676,159	$726,086	$791,222	$743,100	$900,000	$1,100,000	22%
Program Expenses	$141,354	$169,817	$133,162	$253,459	$327,000	$328,000	0%
Rent & Facilities Expense	$539	–	$72	$8,155	$5,000	$15,000	200%
Training & Professional Development	$1,100	$1,255	$1,615	$1,503	$2,200	$2,200	0%
Travel	$1,495	$316	$2,073	–	$2,500	$2,500	0%
Capital Expenditures	$675,197	$1,214,977	$2,339,411	$1,608,462	$1,835,500	$755,000	-59%
Internal Service Charges	$69,293	$92,933	$129,475	$129,675	$129,701	$129,726	0%
Transfers Out	$22,638	$23,770	$24,959	$26,207	$1,027,517	$528,900	-49%
Contingency	–	–	–	–	$917,822	$1,305,497	42%
Unappropriated	–	–	–	–	$6,500,000	$6,500,000	0%
EXPENSES TOTAL	**$3,676,410**	**$4,255,884**	**$5,430,335**	**$5,021,978**	**$14,314,094**	**$13,889,082**	**-3%**
Revenues less Expenses	-$3,387,360	-$4,240,137	-$4,666,004	-$4,931,555	-$13,629,594	-$13,889,082	–

CHALLENGES & OPPORTUNITIES

- **Roadway failures and recurring landslides are becoming more frequent and costly to repair**
- **Staff turnover continues to impact the retention of institutional knowledge**
- **An evaluation of maintenance practices provides an opportunity to reclassify roads and adjust service levels to better scale response actions with department resources**

REVENUE

- **State Highway Fund distributions**
- **Federal forestry sales**
- **Grant funding from federal and state programs**

PERFORMANCE MEASURES

The General Roads division maintains approximately 144 miles of unpaved roads, 188 miles of paved roads, 87 bridges, and hundreds of culverts and traffic signs

WORKFORCE SUMMARY

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
ROADS - GENERAL MAINTENANCE	20	20	19	22

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE	20	20	19	22

General Fund 101

OVERVIEW

The General Fund is the primary operating fund of the County. This fund contains mostly unrestricted funds that can be used for any Governmental activity or purpose, as well as some restricted funds that are reserved for specific purposes. Traditional government services such as public safety, elections, records, tax assessment and collection and related support services such as administration, legal, finance, information technology and human resources are operated out of this fund. In addition, Public Safety services such as Sheriff Patrol & Jail services, District Attorney, and Juvenile services operate from this fund.

MAJOR ACTIVITIES

- Public Safety
  - Sheriff
  - District Attorney
  - Juvenile
  - Parole & Probation
- General Government
  - Board of Commissioners
  - Clerk - Elections & Records
  - Treasurer
  - Assessor
  - Surveyor
  - Planning & Building Services
- County Central Services
  - Administration
  - County Counsel
  - Human Resources
  - Information Technology
  - Finance
  - Facilities Management
- Community Services
  - Veterans Services
  - Parks

REVENUES

- Revenue
  - Property Tax Collections
  - Transient Room Tax Collection
  - Funds received from the Federal & State Government
  - Fees for Services
  - Licenses & Permits
- Cost reimbursements from other Funds
- Transfers from other Funds
- Beginning Balances and Reserves

BUDGET SUMMARY

General Fund Summary

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$10,582,792	$8,996,790	$11,437,134	$13,407,071	$15,496,431	$14,116,214	-9%
Charges For Services	$1,115,992	$1,425,466	$1,330,538	$1,522,889	$1,186,324	$1,291,325	9%
Fines	$69,464	$60,511	$87,470	$84,516	$40,000	$40,000	0%
Intergovernmental	–	–	–	$776,440	$270,735	$1,062,301	292%
Intergovernmental - Federal	$1,167,154	$1,294,573	$1,474,053	$1,581,225	$1,096,436	$932,713	-15%
Intergovernmental - Local	$446,012	$641,968	$599,013	$643,644	$640,615	$794,629	24%
Intergovernmental - Other	$394,533	$186,342	$273,130	$243,767	$372,477	$27,084	-93%
Intergovernmental - State	$2,490,126	$2,668,371	$2,812,660	$2,914,012	$2,433,612	$2,347,812	-4%
Miscellaneous	$625,502	$914,178	$969,670	$1,796,018	$1,226,050	$1,145,837	-7%
Other Taxes & Land Sales	$5,124,129	$3,182,748	$3,346,540	$3,898,961	$3,758,000	$3,632,085	-3%
Permits & Fees	$1,822,741	$1,969,027	$3,050,525	$3,001,716	$2,548,200	$1,907,250	-25%
Property Taxes	$22,916,339	$25,857,361	$25,446,589	$27,363,668	$27,075,919	$34,988,951	29%
Trust & Agency Receipts	–	–	–	$134,669	–	–	–
Internal Cost Reimbursement	$1,074,716	$1,352,359	$1,426,396	$1,420,915	$1,200,000	$1,000,000	-17%
Interfund Transfers In	$151,000	$1,436,855	$721,596	$720,470	$83,000	$83,000	0%
REVENUES TOTAL	**$47,980,501**	**$49,986,550**	**$52,975,314**	**$59,509,984**	**$57,427,799**	**$63,369,201**	**10%**
Expenses							
Elected Officials	$679,569	$722,544	$706,127	$755,299	$782,694	$824,938	5%
Non-Represented	$5,346,392	$5,665,638	$6,412,009	$6,648,492	$7,231,514	$7,275,181	1%
Represented	$9,462,202	$9,401,765	$9,952,378	$10,627,343	$12,534,546	$14,636,516	17%
Part Time	$333,879	$324,641	$432,610	$484,208	$622,653	$503,588	-19%
Holiday & Special Rate Pay	$369,250	$341,488	$365,480	$385,203	$346,634	$350,133	1%
Overtime	$873,982	$823,249	$909,780	$945,632	$512,107	$747,146	46%
Retirement	$2,550,335	$2,503,815	$2,868,244	$2,984,816	$3,405,676	$3,618,955	6%
Insurance	$4,119,328	$4,092,554	$4,380,442	$4,739,908	$6,332,258	$8,099,444	28%
Other Personnel Expenses	$1,952,193	$1,742,337	$1,878,238	$1,804,463	$2,180,813	$2,281,177	5%
PS Budget Adjustments	–	–	–	–	-$584,451	-$364,721	-38%
Client Services	$258,927	$425,427	$886,849	$1,302,616	$525,200	$903,500	72%
Furniture & Equipment <$10K	$461,268	$557,622	$629,889	$492,745	$645,639	$662,490	3%
IT Software & Equipment	$406,642	$634,411	$632,499	$777,818	$691,400	$769,700	11%
Office Expense	$1,655,128	$1,821,000	$1,970,459	$2,221,371	$2,292,110	$2,311,832	1%
Other Contract Services	$2,991,176	$2,974,890	$3,071,842	$2,954,964	$3,127,382	$3,217,921	3%
Program Expenses	$2,061,851	$1,990,309	$1,187,933	$1,161,315	$1,218,331	$1,753,591	44%
Rent & Facilities Expense	$366,978	$357,377	$348,137	$336,514	$432,439	$405,289	-6%
Training & Professional Development	$135,629	$170,017	$171,674	$183,676	$269,135	$266,343	-1%
Travel	$61,414	$155,926	$151,294	$149,126	$199,891	$194,690	-3%
Capital Expenditures	$50,559	$61,528	$86,430	$254,934	$568,000	$14,500	-97%
Internal Service Charges	$1,108,761	$1,258,131	$1,644,777	$1,666,851	$1,760,251	$1,834,826	4%
Transfers Out	$2,411,196	$294,686	$516,987	$704,836	$894,630	$2,665,000	198%
Special Payments	$761,306	$628,425	$845,706	$876,694	$880,000	$880,000	0%
Debt Service	$565,747	$567,370	$566,976	$565,912	$582,000	$626,000	8%
Contingency	–	–	–	–	$9,376,947	$9,376,947	0%
Unappropriated	–	–	–	–	$600,000	$600,000	0%
EXPENSES TOTAL	**$38,983,711**	**$37,515,148**	**$40,616,759**	**$43,024,735**	**$57,427,799**	**$64,454,986**	**12%**
Revenues less Expenses	$8,996,790	$12,471,402	$12,358,555	$16,485,249	$0	-$1,085,785	–

FUNDING SOURCES SUMMARY

General Fund Revenue by Type

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Charges For Services	$1,115,992	$1,425,466	$1,330,538	$1,522,889	$1,186,324	$1,291,325	9%
Fines	$69,464	$60,511	$87,470	$84,516	$40,000	$40,000	0%
Intergovernmental	–	–	–	$776,440	$270,735	$1,062,301	292%
Intergovernmental - Federal	$1,167,154	$1,294,573	$1,474,053	$1,581,225	$1,096,436	$932,713	-15%
Intergovernmental - Local	$446,012	$641,968	$599,013	$643,644	$640,615	$794,629	24%
Intergovernmental - Other	$394,533	$186,342	$273,130	$243,767	$372,477	$27,084	-93%
Intergovernmental - State	$2,490,126	$2,668,371	$2,812,660	$2,914,012	$2,433,612	$2,347,812	-4%
Miscellaneous	$625,502	$914,178	$969,670	$1,796,018	$1,226,050	$1,145,837	-7%
Other Taxes & Land Sales	$5,124,129	$3,182,748	$3,346,540	$3,898,961	$3,758,000	$3,632,085	-3%
Permits & Fees	$1,822,741	$1,969,027	$3,050,525	$3,001,716	$2,548,200	$1,907,250	-25%
Property Taxes	$22,916,339	$25,857,361	$25,446,589	$27,363,668	$27,075,919	$34,988,951	29%
Trust & Agency Receipts	–	–	–	$134,669	–	–	–
REVENUES TOTAL	**$36,171,994**	**$38,200,546**	**$39,390,188**	**$43,961,527**	**$40,648,368**	**$48,169,987**	**19%**
Expenses	–	–	–	–	–	–	–
Revenues less Expenses	$36,171,994	$38,200,546	$39,390,188	$43,961,527	$40,648,368	$48,169,987	–

EXPENDITURE SUMMARY

General Fund Summary by Appropriation

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 - 25 Budget	2025 - 26 Budget 2025-2026	2026 - 27 Budget
Public Safety	$11,799,351	$13,357,274	$22,842,043	$25,115,322	$26,508,416	$30,547,533
General Government	$2,440,003	$4,021,024	$8,207,790	$19,471,014	$19,258,120	$22,627,428
County Central Services	$3,790,094	$5,437,885	$8,001,843	$8,598,488	$8,775,692	$9,547,925
Community Services	$437,786	$579,413	$1,129,968	$1,585,237	$2,871,347	$280,000
TOTAL	**$18,467,234**	**$23,395,597**	**$40,181,644**	**$54,770,061**	**$57,413,575**	**$63,002,886**

Workforce Summary

FUND	FY2024	FY2025	FY2026	FY2027
FTE				
GENERAL FUND	242.5	244.3	248.1	253.59
FTE	**242.5**	**244.3**	**248.1**	**253.59**

Public Health Fund 208

BUDGET ORG

Fund: 208 Public Health Fund
Dept: Various
Category: Health & Human Services

KEY STAFF

Vacant, Health and Human Services Director
Florence Pourtal, Public Health Director

OVERVIEW

Lincoln County Public Health, in collaboration with our community partners, provides leadership to assure the conditions for healthy communities.

Maternal Child & Family Health programs include:

- Babies First! is a program that provides Registered Nurse and Community Health Worker visits for parents who are pregnant and/or have babies and young children up to age 5.
- CaCoon (CAre COordinatiON) is a statewide, public health nurse visiting program in partnership with OHSU. Home visit nurses and community health workers support families that have children and youth with special health needs through age 20.
- Family Connects is a universal postpartum nurse home visiting program. Visits occur between 3 and 12 weeks postpartum.
- Nurse Family Partnership is a program to support first time pregnant moms through pregnancy and through a child's 2nd birthday.
- Parents as Teachers promotes the optimal early development, learning and health of children by supporting and engaging their parents and caregivers.
- A nutrition education and food supplement program for pregnant women, breastfeeding women, and infants and children under 5 years of age.

Communicable Disease programs include:

- Communicable Disease Nursing provides counseling and testing for various diseases that are easily spread from person to person (also known as communicable diseases).
- There are 50+ reportable diseases in Oregon. ALL animal bites must be reported to Lincoln County Public Health.
- Lincoln County Health and Human Services coordinates flu shot clinics each fall.
- Sexually Transmitted Diseases and Infection services
- We are a safety net clinic (to be used if primary care is not available or accessible) that is able to provide immunizations to adults and children.

Health Promotion programs aim to facilitate policy, systems, and environment changes to assure the conditions for health and equity for all. Health Promotion programs include:

- **Lincoln County's Community Health Improvement Plan (CHIP) is a 5-year community-driven plan and change process to improve community health through coordination and collaboration.**
- **Lincoln County's Mental Health Promotion program provides information to increase knowledge and skills for increasing mental health promoting spaces and reducing stigma surrounding mental illness and treatment.**
- **Lincoln County's Tobacco Prevention and Education Program (TPEP) strives to make Lincoln County a healthier community by eliminating exposure to secondhand smoke, discouraging youth from initiating tobacco use, identifying and eliminating tobacco-related disparities in all populations, and help smokers quit. Lincoln County TPEP is supported by grant funds from the Oregon State Tobacco and Education Program.**
- **Lincoln County's Substance Abuse Prevention programs aim to prevent substance misuse and abuse. We particularly focus on the discouraging youth access to substances. With clear boundaries and expectations, youth are less likely to use substances like alcohol and marijuana. Other strategies for decreasing substance use in communities include policies like raising the minimum age for use to 21, regulating advertising practices, and limiting the hours of sale.**
- **Lincoln County's Problem Gambling prevention program increases awareness of problem gambling, provides tips to reduce risk for problem gambling, promotes treatment for problem gambling, and provides technical assistance for developing policies to reduce risk of problem gambling.**
- **Lincoln County's Harm Reduction program offers rapid HIV and Hepatitis C testing, syringe exchange services, and free resources to reduce risk of HIV, Hepatitis C, sexually transmitted, and serious bacterial infections, like condoms and first aid supplies.**

Emergency Preparedness services for biological/chemical disasters and other emergency services.

Vital Statistics provides registration of all births and deaths in Lincoln County, as well as maintain vital statistics reports.

Public Health includes the following departments:
375-Solid Waste Disposal
401-Public Health Modernization & Accreditation
405-Communicable Disease
407-Public Health Prevention
409-Medicolegal Death Investigator
410-HHS Administration
411-Maternal/Child Home Visiting
412-Nurse Family Partnership
413-WIC Program
414-Tobacco Education/Prevention
415-COVID Response
417-Parents as Teachers
430-Addictions Prevention
434-Emergency Preparedness
440-Environmental Health
441-Vital Statistics
452-Harm Reduction
457-Immunization Action Plan
490-Safe Drinking Water

MAJOR ACTIVITIES

See individual department pages for more detail.

FUNDING SOURCES

- **Oregon Health Authority**
- **Various Grant Revenues**
- **Franchise Fees**
- **Targeted Case Management Revenues**
- **License and Inspection Fees**

REVENUE & EXPENDITURE SUMMARY

Public Health Fund Summary

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$2,509,314	$4,200,538	$2,726,318	$2,446,944	$1,842,039	$2,312,977	26%
Charges For Services	$3,833,322	$3,749,599	$4,011,812	$4,858,289	$5,675,154	$5,943,475	5%
Intergovernmental	–	–	–	–	$0	$0	–
Intergovernmental - Federal	$3,192,696	$1,494,190	$2,314,376	$2,290,015	$2,127,963	$2,093,055	-2%
Intergovernmental - Local	–	–	–	$100,345	$105,362	$60,000	-43%
Intergovernmental - Other	–	-$157,583	$292,255	$452,590	$0	$22,720	–
Intergovernmental - State	$414,914	$1,087,160	$1,072,235	$1,837,620	$1,949,331	$1,894,267	-3%
Miscellaneous	$111,431	$175,119	$211,933	$200,176	$126,000	$176,500	40%
Interfund Transfers In	$179,821	$112,819	$318,830	$548,021	$708,665	$699,768	-1%
REVENUES TOTAL	**$10,241,498**	**$10,661,843**	**$10,947,760**	**$12,734,000**	**$12,534,514**	**$13,202,762**	**5%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$1,536,869	$1,464,787	$2,051,054	$2,559,522	$3,097,291	$2,887,223	-7%
Represented	$2,003,953	$1,958,415	$1,879,984	$2,185,658	$2,512,620	$2,715,212	8%
Part Time	$43,082	$10,807	$19,881	$72,695	$45,400	$48,400	7%
Holiday & Special Rate Pay	$6,645	$11,537	$17,696	$21,631	$14,760	$360	-98%
Overtime	$2,803	$278	$4,152	$6,133	$0	$0	–
Retirement	$404,606	$388,158	$447,137	$542,089	$637,969	$635,866	0%
Insurance	$944,458	$854,257	$1,024,732	$1,205,670	$1,727,410	$1,948,540	13%
Other Personnel Expenses	$372,599	$317,168	$363,416	$403,867	$532,246	$550,359	3%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Client Services	$4,997	$1,175	$1,419	$5,629	$4,750	$100	-98%
Furniture & Equipment <$10K	$25,514	$54,254	$67,174	$101,441	$53,400	$48,300	-10%
IT Software & Equipment	$2,325	$4,578	$5,705	$7,428	$10,140	$84,200	730%
Office Expense	$146,524	$140,297	$169,807	$212,472	$233,826	$237,754	2%
Other Contract Services	$683,100	$829,856	$371,304	$922,757	$657,620	$903,161	37%
Program Expenses	$129,135	$146,960	$216,479	$271,025	$181,012	$171,353	-5%
Rent & Facilities Expense	$237,528	$87,889	$37,063	$49,460	$23,550	$26,700	13%
Training & Professional Development	$70,406	$65,956	$81,448	$135,247	$86,466	$88,206	2%
Travel	$2,768	$16,386	$30,204	$31,002	$45,219	$44,560	-1%
Capital Expenditures	–	–	$27,423	$106,608	$2,500	$15,000	500%
Internal Service Charges	$566,543	$476,424	$620,787	$800,973	$828,621	$844,618	2%
Transfers Out	–	$1,230,187	$200,000	–	$0	$0	–
Contingency	–	–	–	–	$1,839,714	$2,205,590	20%
Unappropriated	–	–	–	–	$0	$0	–
EXPENSES TOTAL	**$7,183,854**	**$8,059,367**	**$7,636,867**	**$9,641,307**	**$12,534,514**	**$13,455,502**	**7%**
Revenues less Expenses	$3,057,644	$2,602,475	$3,310,893	$3,092,693	$0	-$252,740	–

Workforce Summary

FUND	FY2024	FY2025	FY2026	FY2027

FUND	FY2024	FY2025	FY2026	FY2027
FTE				
PUBLIC HEALTH FUND	62.25	68.9	69.9	110.5
FTE	**62.25**	**68.9**	**69.9**	**110.5**

Behavioral Health Fund 209

BUDGET ORG

Fund: 209 Behavioral Health Fund
Dept: Various
Category: Health & Human Services

KEY STAFF

Vacant, Health and Human Services Director
Marie Laper, Deputy Director Behavioral Health

OVERVIEW

Behavioral Health services are available to Lincoln County residents struggling with mental health symptoms. Serving adults, children, and families. Goal is to assist clients in long -term recovery and to help them maintain independence within the community. Services are offered at clinics located in Newport, Waldport, and Lincoln City, and at School-Based Health Centers located in Taft, Newport, Waldport, and Toldeo Schools.

Behavioral Health includes the following departments:
420-Child, Adolescent, and Family Services
421-CHOICE Model/ACT Services
423-Adult Behavioral Health Services
424-Crisis Services
425-Winter Shelter
427-Co-Occurring Disorders/Dual Diagnosis Services
429-Housing Investment

MAJOR ACTIVITIES

- Screening and Assessment
- Individual Counseling
- Family Counseling
- Group Counseling
- Psychiatric Services
- Case Management
- Wraparound Services
- Early Intervention
- Parent-Child Interaction Therapy
- EASA - Early Assessment and Support Alliance
- Problem gambling treatment
- Dual diagnosis treatment
- Crisis and commitment services

FUNDING SOURCES

- Medicaid / IHN
- Medicare
- Insurance / Private Pay
- Oregon Health Authority
- Various Grants

REVENUE & EXPENDITURE SUMMARY

Behavioral Health Fund Summary

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$3,343,941	$6,165,872	$6,894,563	$12,697,046	$10,171,184	$9,979,827	-2%
Charges For Services	$4,479,099	$5,839,984	$7,127,771	$7,303,262	$7,306,426	$7,320,076	0%
Intergovernmental	–	–	$504,442	$220,000	$380,000	$220,000	-42%
Intergovernmental - Federal	$841,952	$472,494	$271,586	$248,026	$171,708	$125,067	-27%
Intergovernmental - Local	$423,403	$443,573	$512,376	$508,841	$450,000	$35,000	-92%
Intergovernmental - Other	$68,012	$69,279	$64,635	$87,435	$71,000	$61,000	-14%
Intergovernmental - State	$3,192,046	$6,895,701	$7,308,927	$8,736,624	$12,096,899	$9,365,910	-23%
Miscellaneous	$106,433	$342,265	$598,538	$1,270,613	$523,500	$615,000	17%
Interfund Transfers In	–	–	$107,000	$138,682	$145,066	$134,423	-7%
REVENUES TOTAL	**$12,454,884**	**$20,229,169**	**$23,389,838**	**$31,210,529**	**$31,315,783**	**$27,856,303**	**-11%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$672,362	$674,854	$856,069	$1,071,185	$1,518,909	$1,964,200	29%
Represented	$2,162,565	$2,293,715	$2,508,490	$3,265,721	$5,086,131	$6,469,695	27%
Part Time	$40,381	$21,357	$11,336	$126,324	$125,000	$115,000	-8%
Holiday & Special Rate Pay	$3,585	$314,974	$71,287	$8,660	$4,002	$18	-100%
Overtime	$42,916	$20,984	$92,237	$44,018	$0	$10,000	–
Retirement	$323,675	$366,507	$391,550	$488,544	$734,257	$936,937	28%
Insurance	$787,818	$757,004	$912,092	$1,190,137	$2,382,317	$3,008,326	26%
Other Personnel Expenses	$293,095	$293,017	$313,834	$362,569	$633,684	$815,514	29%
PS Budget Adjustments	–	–	–	–	$0	$0	–
Client Services	$92,932	$108,793	$83,241	$212,059	$262,100	$280,600	7%
Furniture & Equipment <$10K	$17,669	$42,515	$76,046	$137,459	$154,500	$63,650	-59%
IT Software & Equipment	–	–	$1,339	$1,207	$2,800	$0	-100%
Office Expense	$156,441	$200,776	$315,072	$278,286	$220,900	$346,200	57%
Other Contract Services	$492,506	$819,108	$2,333,527	$2,956,510	$2,629,300	$3,705,300	41%
Program Expenses	$45,144	$175,654	$144,369	$187,213	$413,558	$231,700	-44%
Rent & Facilities Expense	$65,048	$51,423	$52,907	$61,367	$73,000	$138,000	89%
Training & Professional Development	$23,599	$24,985	$25,920	$30,515	$34,600	$309,500	795%
Travel	$3,164	$11,598	$14,747	$20,255	$22,700	$13,700	-40%
Capital Expenditures	$0	$1,500,000	$2,300,143	$1,383,333	$11,175,000	$5,640,431	-50%

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Internal Service Charges	$1,066,114	$1,040,245	$1,442,366	$1,804,058	$2,241,660	$2,568,466	15%
Transfers Out	–	$512,086	$909,080	$624,924	$491,682	$491,682	0%
Contingency	–	–	–	–	$3,109,683	$6,250,291	101%
Unappropriated	–	–	–	–	$0	$0	–
EXPENSES TOTAL	**$6,289,012**	**$9,229,594**	**$12,855,651**	**$14,254,343**	**$31,315,783**	**$33,359,210**	**7%**
Revenues less Expenses	$6,165,872	$10,999,574	$10,534,187	$16,956,186	$0	-$5,502,907	–

Workforce Summary

FUND	FY2024	FY2025	FY2026	FY2027
FTE				
MENTAL HEALTH FUND	70.33	82.45	86.4	268.5
FTE	**70.33**	**82.45**	**86.4**	**268.5**

Lincoln Community Health Center 216

BUDGET ORG

Fund: 216 Lincoln Community Health Center Fund
Depts: Various
Category: Health & Human Services

KEY STAFF

Vacant, Health and Human Services Director
Ann Allard-Robinett, Federally Qualified Health Center Director

OVERVIEW

Lincoln Community Health Center (LCHC) is a community-based patient-directed organization providing a full array of quality health care services to Lincoln County community members of all ages. Services provided encompass primary care (preventive, acute and chronic disease management services), family planning, behavioral health services, and immunizations. Patients of the health center also have access to dental vouchers for urgent and preventative services and affordable pharmacy services. Referrals to specialty services, including behavioral health and social services, occur as needed. Services are available to all age groups and address needs and barriers identified in the Community Health Assessment and Improvement Plan, and the Health Resources and Services Administration (HRSA) triennial grant submission. LCHC also operates four School-Based Healh Centers for school-aged children. The Oregon Health Authority recognizes Newport and Lincoln City clinics as a Tier 4 Patient-Centered Primary Care Home Sites for our commitment to quality, coordinated care.

The Lincoln Community Health Center includes the following departments:

701-Lincoln Community Health Center
702-School-Based Health Centers
703-Office Based Addiction Treatment (OBAT)
706-Veteran's Administration Medical Services

MAJOR ACTIVITIES

Lincoln Community Health Center is a quality, affordable source of primary care for patients of all ages, providing the following services:

- Top quality medical care, health maintenance, education, risk assessment, and counseling
- Reproductive health and family planning
- Diagnosis, management and care for chronic illnesses and treatment of minor injuries
- Physical exams
- Immunizations
- Access to mental health screening and practitioners
- Nutrition education
- Vision, hearing and dental screenings
- Dental Vouchers available
- Health education and wellness promotion
- Referrals to laboratory and other specialty providers as needed
- Help applying for Health Insurance and Prescription Drug Assistance
- Veteran's Administration clinic

REPRODUCTIVE HEALTH

- We provide family planning services including:
- Necessary exams and other related women's services
- Birth control options and instructions
- Plan B (emergency contraception)

SCHOOL BASED HEALTH CENTERS

- We provide a variety of health and counseling services by nurses, nurse practitioners and counselors in Lincoln County schools.

FUNDING SOURCES

- FQHC
- Medicaid / Wraparound
- Medicare
- Insurance / Private Pay
- Samaritan Health Incentive Payments
- Department of Veteran's Affairs
- Behavioral Health Resource Network (BHRN)

REVENUE & EXPENDITURE SUMMARY

Lincoln Community Health Fund Summary

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$1,783,660	$1,764,578	$2,548,051	$1,146,073	$1,203,702	$0	-100%
Charges For Services	$1,874,078	$2,003,959	$1,944,339	$2,281,183	$2,327,400	$2,542,250	9%
Intergovernmental	–	–	–	–	$0	$0	–
Intergovernmental - Federal	$2,941,388	$2,855,178	$2,152,521	$2,241,909	$3,288,045	$2,737,100	-17%
Intergovernmental - Local	$144,587	$637,182	$652,636	$532,846	$415,000	$150,000	-64%
Intergovernmental - Other	$2,107	$6,621	$5,267	$4,022	$5,000	$4,000	-20%
Intergovernmental - State	$240,000	$240,400	$240,000	$425,000	$240,000	$260,000	8%
Miscellaneous	$15,448	$66,654	$109,461	$59,833	$55,900	$1,500	-97%
Interfund Transfers In	–	$20,326	$218,077	$402,485	$236,828	$2,700,566	1,040%
REVENUES TOTAL	**$7,001,268**	**$7,594,897**	**$7,870,351**	**$7,093,352**	**$7,771,875**	**$8,395,416**	**8%**

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$772,718	$1,004,278	$568,189	$852,880	$1,398,166	$1,288,828	-8%
Represented	$1,760,758	$1,369,192	$906,382	$1,167,546	$2,346,301	$2,895,286	23%
Part Time	–	$6,400	$166,800	$166,700	$0	$166,400	–
Holiday & Special Rate Pay	$3,336	$10,996	$12,202	$7,980	$1,920	$0	-100%
Overtime	$3,090	$1,214	$6,549	$10,838	$0	$0	–
Retirement	$285,184	$268,396	$187,337	$246,859	$417,287	$465,275	12%
Insurance	$633,894	$584,621	$403,068	$521,851	$1,130,784	$1,384,711	22%
Other Personnel Expenses	$253,164	$210,390	$147,893	$178,063	$353,240	$402,903	14%
PS Budget Adjustments	–	–	–	–	-$611,375	-$800,000	31%
Client Services	$53,537	$55,688	$45,389	$29,483	$23,000	$113,500	393%
Furniture & Equipment <$10K	$80,437	$47,658	$34,553	$80,397	$74,600	$15,300	-79%
IT Software & Equipment	–	–	–	$19,713	$22,800	$1,000	-96%
Office Expense	$194,510	$146,603	$146,007	$179,406	$102,400	$141,350	38%
Other Contract Services	$259,733	$423,874	$2,215,774	$2,285,844	$744,000	$1,205,500	62%
Program Expenses	$96,566	$98,911	$90,877	$111,669	$94,400	$98,050	4%
Rent & Facilities Expense	$141,664	$125,979	$69,836	$160,244	$170,000	$165,000	-3%
Training & Professional Development	$49,073	$35,735	$48,920	$34,584	$38,900	$45,700	17%
Travel	$7,530	$5,507	$4,647	$7,675	$10,500	$7,000	-33%
Capital Expenditures	$0	–	–	$56,202	$556,045	$5,000	-99%
Internal Service Charges	$641,495	$651,405	$751,643	$845,107	$898,907	$993,760	11%
Transfers Out	–	–	$100,000	–	$0	$0	–
Contingency	–	–	–	–	$0	$162,643	–
Unappropriated	–	–	–	–	$0	$0	–
EXPENSES TOTAL	**$5,236,690**	**$5,046,846**	**$5,906,066**	**$6,963,042**	**$7,771,875**	**$8,757,206**	**13%**
Revenues less Expenses	$1,764,578	$2,548,051	$1,964,286	$130,310	$0	-$361,790	–

Workforce Summary

FUND	FY2024	FY2025	FY2026	FY2027
FTE				
LINCOLN COMMUNITY HEALTH	37.65	40.8	43.8	70.9
FTE	**37.65**	**40.8**	**43.8**	**70.9**

Developmental Disability Fund 220

REVENUE & EXPENDITURE SUMMARY

Developmental Disability Fund Summary

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	–	$1,325,270	$1,295,539	$1,445,168	$2,243,427	55%
Intergovernmental - Federal	–	$1,780,311	$1,962,987	$1,988,201	$11,635,542	$10,849,319	-7%
Intergovernmental - Other	–	$30,238	$28,385	–	$0	$0	–
Intergovernmental - State	–	$118,456	$129,614	$129,614	$128,361	$128,361	0%
Miscellaneous	–	$17,104	$218,110	$272,983	$229,000	$229,860	0%
Internal Cost Reimbursement	–	–	$1,046	–	–	–	–
Interfund Transfers In	–	$1,230,187	$1,042,665	$17,465	$0	$0	–
REVENUES TOTAL	**–**	**$3,176,296**	**$4,708,077**	**$3,703,801**	**$13,438,071**	**$13,450,967**	**0%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	–	$189,834	$266,348	$259,154	$236,990	$406,116	71%
Represented	–	$560,976	$531,493	$630,800	$864,149	$865,659	0%
Part Time	–	$12,040	–	–	$0	$0	–
Holiday & Special Rate Pay	–	–	–	$2,590	$2,118	$342	-84%
Overtime	–	–	–	–	$0	$0	–
Retirement	–	$83,750	$89,665	$99,983	$123,275	$142,605	16%
Insurance	–	$192,409	$192,429	$229,312	$342,308	$413,170	21%
Other Personnel Expenses	–	$68,484	$72,503	$73,111	$103,991	$122,463	18%
Client Services	–	$8,769	$16,290	$74,125	$21,100	$55,100	161%
Furniture & Equipment <$10K	–	$4,417	$13,072	$20,693	$29,950	$25,000	-17%
IT Software & Equipment	–	–	–	–	$2,000	$2,000	0%
Office Expense	–	$24,987	$45,747	$46,732	$41,611	$67,600	62%
Other Contract Services	–	$58,204	$126,488	$110,433	$1,120,500	$643,000	-43%
Program Expenses	–	$633	$15,087	$53,988	$41,700	$27,000	-35%
Rent & Facilities Expense	–	$56,836	$118	–	$25,000	$0	-100%
Training & Professional Development	–	$60	$230	$1,723	$4,000	$6,000	50%
Travel	–	$399	$801	$909	$9,800	$10,800	10%
Capital Expenditures	–	$468,218	$27,423	$27,448	$8,932,269	$8,319,795	-7%
Internal Service Charges	–	$113,002	$154,228	$182,532	$226,376	$264,404	17%
Debt Service	–	$8,008	$1,680,794	–	$0	$0	–
Contingency	–	–	–	–	$1,310,934	$2,079,913	59%
EXPENSES TOTAL	**–**	**$1,851,026**	**$3,232,716**	**$1,813,531**	**$13,438,071**	**$13,450,967**	**0%**
Revenues less Expenses	$0	$1,325,270	$1,475,361	$1,890,270	$0	$0	–

Workforce Summary

FUND	FY2024	FY2025	FY2026	FY2027
FTE				
DEVELOPMENTAL DISABILITIES FUND	13.05	13.05	14.6	28
FTE	**13.05**	**13.05**	**14.6**	**28**

Community Justice Fund 250

OVERVIEW

The Community Justice fund houses the Parole & Probation program and several smaller grant programs addressing specific community justice objectives.

MAJOR ACTIVITIES

011-Drug/Specialty Courts
125-HB 3194 Funding/Transitional Housing
126-Community Corrections (P&P)
129-Downward Departure Program

FUNDING SOURCES

- **State Community Corrections Funding**
- **Other State Grants**
- **Funds Federal funds**
- **Fees for Services**
- **Transfers from the General Fund**
- **Beginning Balances and Reserves**

BUDGET SUMMARY

Community Justice Summary

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	-$46,212	$2,873,979	$3,766,906	$5,081,336	$2,606,381	$397,973	-85%
Charges For Services	$94,661	$80,458	$71,528	$91,192	$70,000	$64,818	-7%
Intergovernmental - Federal	$782,595	$679,094	$796,185	$828,209	$565,926	$667,434	18%
Intergovernmental - State	$2,195,807	$2,268,101	$2,161,465	$2,553,314	$2,169,223	$2,236,127	3%
Miscellaneous	$13,857	$0	$214,134	$298,206	$0	$150,000	–
Permits & Fees	$14,557	$1,375	$1,800	$1,800	$700	$1,400	100%
Interfund Transfers In	$2,219,058	$197,392	$200,421	$208,480	$248,125	$248,125	0%
REVENUES TOTAL	**$5,274,322**	**$6,100,399**	**$7,212,439**	**$9,062,537**	**$5,660,355**	**$3,765,877**	**-33%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$414,267	$452,813	$361,322	$326,266	$464,227	$367,770	-21%
Represented	$806,528	$561,069	$644,533	$561,691	$999,220	$1,156,200	16%
Holiday & Special Rate Pay	$2,333	-$3,380	$636	$282	$252	$11	-96%
Overtime	$505	$2,482	$2,380	$1,266	$0	$5,501	–
Retirement	$145,336	$120,227	$119,148	$105,091	$174,022	$178,794	3%
Insurance	$283,237	$224,521	$249,976	$208,062	$485,571	$661,291	36%
Other Personnel Expenses	$152,533	$112,617	$108,572	$89,365	$169,661	$159,794	-6%

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
PS Budget Adjustments	–	–	–	–	$0	$0	–
Client Services	$83,566	$82,363	$65,643	$24,623	$78,037	$65,000	-17%
Furniture & Equipment <$10K	–	$221	$3,877	$2,335	$25,000	$52,124	109%
Office Expense	$58,170	$59,999	$70,232	$67,367	$93,000	$108,000	16%
Other Contract Services	$95,955	$177,793	$192,756	$308,388	$340,105	$440,858	30%
Program Expenses	$39,102	$60,809	$52,949	$119,340	$127,105	$144,758	14%
Rent & Facilities Expense	$71,300	$61,531	$77,482	$68,460	$242,000	$258,800	7%
Training & Professional Development	$9,916	$21,487	$11,511	$1,583	$9,000	$9,000	0%
Travel	$20,047	$45,567	$10,955	$37,169	$42,092	$23,578	-44%
Internal Service Charges	$221,026	$223,056	$256,593	$245,778	$284,048	$284,085	0%
Contingency	–	–	–	–	$2,127,015	$79,414	-96%
EXPENSES TOTAL	**$2,403,820**	**$2,203,175**	**$2,228,566**	**$2,167,067**	**$5,660,355**	**$3,994,978**	**-29%**
Revenues less Expenses	$2,870,502	$3,897,224	$4,983,873	$6,895,470	$0	-$229,101	–

Workforce Summary

FUND	FY2024	FY2025	FY2026	FY2027
FTE				
COMMUNITY JUSTICE	21.5	19.9	18.85	20.55
FTE	**21.5**	**19.9**	**18.85**	**20.55**

Public Works Fund 201

OVERVIEW

The Public Works Fund encompasses the Engineering, Fleet Services, and General Road divisions to manage and maintain the county road system. It also provides administrative oversight for the Facilities Maintenance division and the Solid Waste District, and to the Parks division prior to FY27.

MAJOR ACTIVITIES

- Engineering
- Fleet
- General Roads Services

FUNDING SOURCES

State Highway Fund distributions
Federal forestry sales
Grant funding from federal and state programs
Fees for services and cost reimbursements
Fund balances and reserves

BUDGET SUMMARY

Public Works Fund Summary

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$8,812,121	$10,111,438	$11,272,664	$10,828,657	$9,773,700	$9,773,700	0%
Charges For Services	$1,083,799	$1,269,662	$1,285,354	$1,147,064	$1,270,000	$1,080,000	-15%
Intergovernmental	–	–	–	$5,726	–	–	–
Intergovernmental - Federal	$2,260,226	$1,653,342	$2,746,965	$765,307	$1,365,500	$1,414,100	4%
Intergovernmental - Other	$10,082	–	–	–	$388,800	$0	-100%
Intergovernmental - State	$4,629,262	$4,657,153	$4,894,959	$5,414,585	$5,002,575	$5,098,550	2%
Miscellaneous	$132,584	$480,825	$488,240	$505,524	$450,000	$363,000	-19%
REVENUES TOTAL	**$16,928,073**	**$18,172,420**	**$20,688,182**	**$18,666,863**	**$18,250,575**	**$17,729,350**	**-3%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$773,405	$774,331	$806,459	$787,738	$870,844	$801,645	-8%
Represented	$1,170,597	$1,144,776	$1,092,975	$1,271,515	$1,556,282	$1,788,905	15%
Part Time	$33,822	$43,686	$11,821	$54,999	$65,000	$80,000	23%
Holiday & Special Rate Pay	$193,694	$214,165	$235,290	$231,604	$300,440	$336,440	12%
Overtime	$24,471	$27,679	$36,594	$33,474	$37,000	$51,000	38%
Retirement	$244,200	$242,612	$248,219	$260,674	$272,123	$290,099	7%
Insurance	$643,473	$611,239	$653,483	$732,488	$833,873	$992,454	19%
Other Personnel Expenses	$298,977	$271,555	$260,566	$259,147	$307,638	$303,259	-1%

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Client Services	$5,298	$4,089	$5,253	$4,510	$6,000	$6,000	0%
Furniture & Equipment <$10K	$11,126	$15,874	$18,045	$25,009	$30,200	$30,200	0%
IT Software & Equipment	$9,617	$6,553	$3,138	$3,085	$10,000	$10,000	0%
Office Expense	$69,202	$64,854	$73,941	$68,945	$76,800	$87,300	14%
Other Contract Services	$738,859	$811,096	$886,747	$925,234	$1,010,000	$1,245,000	23%
Program Expenses	$1,313,531	$1,448,287	$1,327,683	$1,470,200	$1,703,500	$1,766,500	4%
Rent & Facilities Expense	$16,745	$11,293	$20,612	$24,572	$83,500	$39,000	-53%
Training & Professional Development	$3,415	$5,763	$6,416	$10,366	$13,700	$17,700	29%
Travel	$1,552	$864	$4,421	$2,709	$6,000	$7,500	25%
Capital Expenditures	$675,197	$1,214,977	$2,339,411	$1,608,462	$1,835,500	$755,000	-59%
Internal Service Charges	$563,735	$680,223	$762,005	$812,853	$783,536	$783,551	0%
Transfers Out	$22,638	$23,770	$24,959	$26,207	$1,027,517	$528,900	-49%
Debt Service	$3,082	$3,103	$3,115	$3,029	$3,300	$3,400	3%
Contingency	–	–	–	–	$917,822	$1,305,497	42%
Unappropriated	–	–	–	–	$6,500,000	$6,500,000	0%
EXPENSES TOTAL	**$6,816,635**	**$7,620,790**	**$8,821,153**	**$8,616,819**	**$18,250,575**	**$17,729,350**	**-3%**
Revenues less Expenses	$10,111,438	$10,551,630	$11,867,029	$10,050,044	$0	$0	–

Workforce Summary

FUND	FY2024	FY2025	FY2026	FY2027
FTE				
PUBLIC WORKS FUND	30.8	30.8	30.8	32.8
FTE	**30.8**	**30.8**	**30.8**	**32.8**

Capital Projects Fund 219

BUDGET ORG

Fund: 219 Capital Projects Fund
Dept: Multiple
Category: Capital Projects

KEY STAFF

Vacant, County Administrator
Todd Richmond, IT Director
Mikel Diwan, Public Works Director

OVERVIEW

The Capital Projects fund contains several self-contained departments for the purpose of acquiring or constructing capital assets over multiple fiscal years. These can be facilities, major software installations, or equipment. Each department is its own self balancing project with beginning balances (if appropriate), revenues, expenditures, and contingencies.

MAJOR ACTIVITIES

- County Commons Construction
- Transit Center
- Animal Shelter
- IT Infrastructure Investment
- Public Works Capital

FUNDING SOURCES

- Debt Issuance Proceeds
- Special Purpose or Special District Funds
- Internal Service Charges

REVENUE & EXPENDITURE SUMMARY

Capital Projects Fund Summary

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$11,163,490	$10,664,640	$8,653,667	$15,221,018	$12,972,652	$13,501,586	4%
Intergovernmental - State	$500,000	–	$476,458	–	$0	$0	–
Miscellaneous	$56,572	$24,163	$703,782	$56,814	$80,000	$40,000	-50%
Other Financing Sources	–	–	–	–	$0	$0	–
Internal Cost Reimbursement	$72,252	$125,083	$127,436	$139,978	$75,000	$75,000	0%
Interfund Transfers In	–	$438,942	$6,850,325	$971,666	$1,900,000	$1,400,000	-26%
REVENUES TOTAL	**$11,792,314**	**$11,252,827**	**$16,811,667**	**$16,389,476**	**$15,027,652**	**$15,016,586**	**0%**
Expenses							
Furniture & Equipment <$10K	–	–	–	–	$0	$0	–
IT Software & Equipment	–	–	$17,964	–	$85,000	$85,000	0%
Office Expense	–	–	$284	$1,821	$0	$0	–
Other Contract Services	$284,694	$201,933	$228,774	$826,434	$1,100,000	$1,200,000	9%

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Program Expenses	–	–	$1,050	$71,570	$0	$0	–
Capital Expenditures	$842,981	$1,885,095	$518,886	$2,900,004	$7,070,750	$6,995,750	-1%
Internal Service Charges	–	–	$1,327	$0	–	–	–
Transfers Out	–	–	$241,946	–	–	–	–
Contingency	–	–	–	–	$6,771,902	$6,735,836	-1%
EXPENSES TOTAL	**$1,127,675**	**$2,087,028**	**$1,010,231**	**$3,799,829**	**$15,027,652**	**$15,016,586**	**0%**
Revenues less Expenses	$10,664,640	$9,165,799	$15,801,436	$12,589,647	$0	$0	–

PROJECT SUMMARY

Capital Projects by Department

	INTG ACTUALS			FY 25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	$ Variance
Departments							
HHS Facility Project	$407,592	$1,718,205	$243,273	–	$0	$0	$0
Echo Mountain Road Remediation	–	–	$477,483	–	$0	$0	$0
Public Works Capital Projects	–	–	–	–	$1,025,000	$1,066,700	$41,700
Transit Center Project	–	–	–	$3,750,000	$3,750,000	$3,750,000	$0
Animal Shelter Building Project	$100,694	$175,656	$221,408	$4,861,651	$217,766	$217,766	$0
Commons Capital Improvement Project	–	–	$10,200	$7,939,270	$9,715,583	$9,655,583	-$60,000
Courthouse Roof Replacement	$107,663	–	–	–	$0	$0	$0
A & T Software Project	$201,838	$110,400	–	–	$0	$0	$0
IT Infrastructure Projects	$309,887	$82,767	$57,868	$660,820	$319,303	$344,303	$25,000
DEPARTMENTS TOTAL	**$1,127,675**	**$2,087,028**	**$1,010,231**	**$17,211,741**	**$15,027,652**	**$15,034,352**	**$6,700**

	% Change
Departments	
HHS Facility Project	–
Echo Mountain Road Remediation	–
Public Works Capital Projects	4%
Transit Center Project	0%
Animal Shelter Building Project	0%
Commons Capital Improvement Project	-1%
Courthouse Roof Replacement	–
A & T Software Project	–
IT Infrastructure Projects	8%
DEPARTMENTS TOTAL	**0%**

RECENT ACCOMPLISHMENTS

- **Completion of Assessment & Taxation software implementation in FY23**

Active Projects

- Public Works Capital
- Animal Shelter
- Commons Capital Improvements
- IT Infrastructure

INACTIVE DEPARTMENT

Department 990 - Unallocated Debt Proceeds is only used when the County issues debt in connection with a capital project. As of FY24, this department is not in use.

SIGNIFICANT CHANGES

- **New Projects for FY25**
  - **Commons Capital Improvements**
- **Completed or Cancelled Projects (see Closed Departments)**
  - **Courthouse Roof Replacement**
  - **Parking Lot Improvement**
  - **A&T Software Project**
  - **Storage Facility Project**
  - **Echo Mountain Road Remediation Project**

Transit Center 219-200

BUDGET ORG

Fund: 219 Capital Projects Fund
Dept: 200 Transit Center
Category: Capital Projects

KEY STAFF

Vacant, County Administrator
Cynda Bruce, Transit Director

REVENUE & EXPENDITURE SUMMARY

Transit Center Project Revenues & Expenses

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$3,750,000	$3,750,000	$3,750,000	$3,750,000	$3,750,000	$3,750,000	0%
Miscellaneous	–	–	–	–	–	–	–
Other Financing Sources	–	–	–	–	$0	$0	–
Interfund Transfers In	–	$0	$0	–	$0	$0	–
REVENUES TOTAL	**$3,750,000**	**$3,750,000**	**$3,750,000**	**$3,750,000**	**$3,750,000**	**$3,750,000**	**0%**
Expenses							
Other Contract Services	–	–	–	–	$0	$0	–
Program Expenses	–	–	–	–	$0	$0	–
Capital Expenditures	–	–	–	–	$0	$0	–
Contingency	–	–	–	–	$3,750,000	$3,750,000	0%
EXPENSES TOTAL	**–**	**–**	**–**	**–**	**$3,750,000**	**$3,750,000**	**0%**
Revenues less Expenses	$3,750,000	$3,750,000	$3,750,000	$3,750,000	$0	$0	–

ANIMAL SHELTER 219-300

BUDGET ORG

Fund: 219 Capital Projects Fund
Dept: 300 Animal Shelter
Category: Capital Projects

KEY STAFF

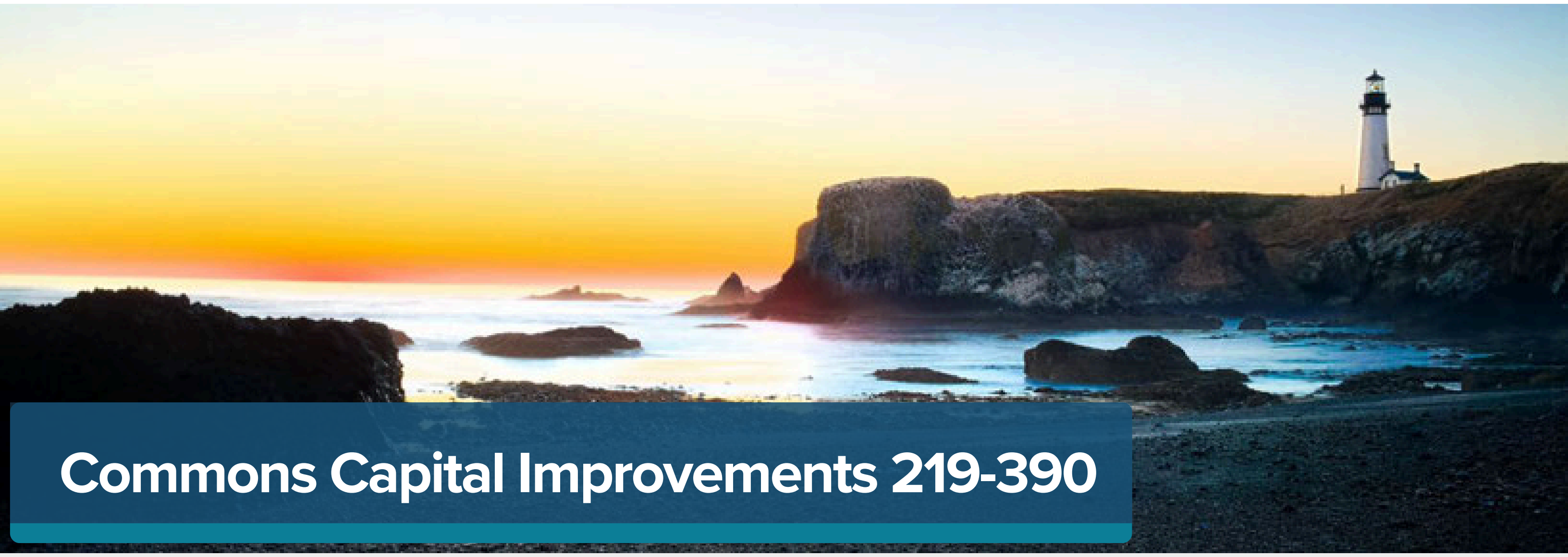
Vacant, County Administrator
Adam Shanks, County Sheriff

REVENUE & EXPENDITURE SUMMARY

Animal Shelter Building Project Rev & Exp

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$2,753,341	$2,705,835	$4,104,574	$3,940,336	$162,766	$200,000	23%
Miscellaneous	$53,188	$7,058	$12,837	$56,814	$55,000	$0	-100%
Other Financing Sources	–	–	–	–	$0	$0	–
Interfund Transfers In	–	–	–	–	$0	$0	–
REVENUES TOTAL	**$2,806,529**	**$2,712,893**	**$4,117,411**	**$3,997,150**	**$217,766**	**$200,000**	**-8%**
Expenses							
Office Expense	–	–	$284	$1,378	$0	$0	–
Other Contract Services	$100,694	–	$220,074	$691,533	$100,000	$100,000	0%
Program Expenses	–	–	$1,050	$71,570	$0	$0	–
Capital Expenditures	–	$175,656	–	$2,659,009	$100,000	$100,000	0%
Internal Service Charges	–	–	–	–	–	–	–
Contingency	–	–	–	–	$17,766	$0	-100%
EXPENSES TOTAL	**$100,694**	**$175,656**	**$221,408**	**$3,423,490**	**$217,766**	**$200,000**	**-8%**
Revenues less Expenses	$2,705,835	$2,537,237	$3,896,003	$573,660	$0	$0	–

[redacted]



Commons Capital Improvements 219-390

BUDGET ORG

Fund: 219 Capital Projects Fund
Dept: 390 Commons Capital Improvements
Category: Capital Projects

KEY STAFF

Vacant, County Administrator

REVENUE & EXPENDITURE SUMMARY

Commons Capital Improvement Project [390]

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	–	–	$6,957,404	$8,815,583	$8,815,583	0%
Miscellaneous	–	–	–	–	–	–	–
Interfund Transfers In	–	–	$6,850,325	$971,666	$900,000	$900,000	0%
REVENUES TOTAL	**–**	**–**	**$6,850,325**	**$7,929,070**	**$9,715,583**	**$9,715,583**	**0%**
Expenses							
Office Expense	–	–	–	$443	$0	$0	–
Other Contract Services	–	–	$8,700	$134,901	$1,000,000	$1,000,000	0%
Capital Expenditures	–	–	$1,500	$5,250	$6,295,750	$6,295,750	0%
Contingency	–	–	–	–	$2,419,833	$2,359,833	-2%
EXPENSES TOTAL	**–**	**–**	**$10,200**	**$140,595**	**$9,715,583**	**$9,655,583**	**-1%**
Revenues less Expenses	$0	$0	$6,840,125	$7,788,475	$0	$60,000	–

IT Infrastructure Investment 219-550

BUDGET ORG

Fund: 219 Capital Projects Fund
Dept: 550 IT Infrastructure Projects
Category: Capital Projects

KEY STAFF

Vacant, County Administrator
Todd Richmond, IT Director

REVENUE & EXPENDITURE SUMMARY

IT Infrastructure Projects Revenues & Expenses

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$751,139	$513,504	$555,820	$574,303	$244,303	$244,303	0%
Miscellaneous	–	–	–	–	–	–	–
Other Financing Sources	–	–	–	–	$0	$0	–
Internal Cost Reimbursement	$72,252	$125,083	$127,436	$139,978	$75,000	$75,000	0%
REVENUES TOTAL	**$823,391**	**$638,587**	**$683,255**	**$714,280**	**$319,303**	**$319,303**	**0%**
Expenses							
IT Software & Equipment	–	–	$17,964	–	$85,000	$85,000	0%
Other Contract Services	–	$82,767	–	–	$0	$100,000	–
Capital Expenditures	$309,887	–	$39,903	$235,744	$75,000	$0	-100%
Contingency	–	–	–	–	$159,303	$159,303	0%
EXPENSES TOTAL	**$309,887**	**$82,767**	**$57,868**	**$235,744**	**$319,303**	**$344,303**	**8%**
Revenues less Expenses	$513,504	$555,820	$625,388	$478,536	$0	-$25,000	–

Public Works Capital Projects 219-120

BUDGET ORG

Fund: 219 Capital Projects Fund
Dept: 120 Public Works Capital
Category: Capital Projects

KEY STAFF

Mikel Diwan, Public Works Director
Wayne Tanons, Fleet Services Manager

OVERVIEW

The Public Works Capital budget was established in FY2026 to assist with financial planning for long-term equipment replacement and multi-year infrastructure projects. It was established with a $1M transfer from the Fund 201 Road Fund with the intent to receive annual transfers for equipment procurement while maintaining a sustainable balance. Infrastructure projects requiring matching funds or future expenditures may also utilize the Capital Projects Fund to ensure funds are available when needed.

SERVICES PROVIDED

Current Services:

- Provides a means to accumulate funding for future equipment and vehicle replacement
- Mitigates negative impacts to the Road Fund resulting from high-dollar equipment purchases
- Isolates obligated funds programmed for future infrastructure projects

GOALS & OBJECTIVES

- Ensure sufficient funding is available for vehicle and equipment replacement when needs arise
- Provide a flexible contingency to account for unscheduled equipment failures and purchase opportunities
- Isolate funds obligated for contract agreements, grant awards, and infrastructure projects

REVENUE & EXPENDITURE SUMMARY

PUBLIC WORKS REVENUE & EXPENSES

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	–	–	–	$0	$491,700	–
Miscellaneous	–	–	$0	–	$25,000	$40,000	60%
Interfund Transfers In	–	–	–	–	$1,000,000	$500,000	-50%
REVENUES TOTAL	**–**	**–**	**$0**	**–**	**$1,025,000**	**$1,031,700**	**1%**
Expenses							
Furniture & Equipment <$10K	–	–	–	–	–	–	–
Other Contract Services	–	–	–	–	$0	$0	–
Capital Expenditures	–	–	–	–	$600,000	$600,000	0%
Contingency	–	–	–	–	$425,000	$466,700	10%
EXPENSES TOTAL	**–**	**–**	**–**	**–**	**$1,025,000**	**$1,066,700**	**4%**
Revenues less Expenses	$0	$0	$0	$0	$0	-$35,000	–

CHALLENGES & OPPORTUNITIES

- **Development of a long-term equipment replacement schedule for Public Works should improve equipment reliability and lower routine maintenance costs**
- **Improved financial planning of infrastructure projects should reduce contingency expenses and position the county to be able to absorb unexpected price spikes**

REVENUE

- **Annual transfers from the Fund 201 Road Fund for vehicles and equipment**
- **Periodic transfers from the Fund 201 Road Fund for capital and infrastructure projects**

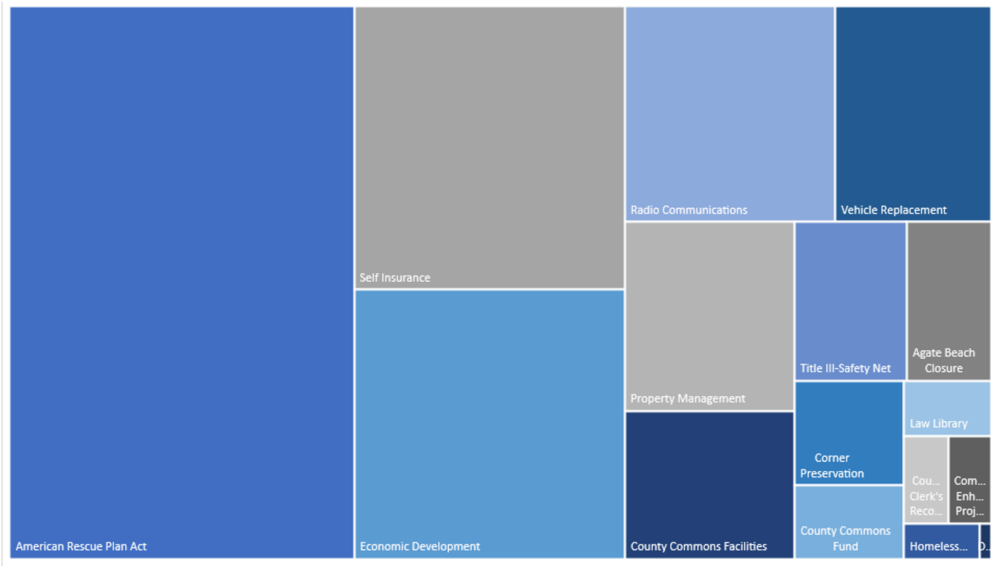
PERFORMANCE MEASURES

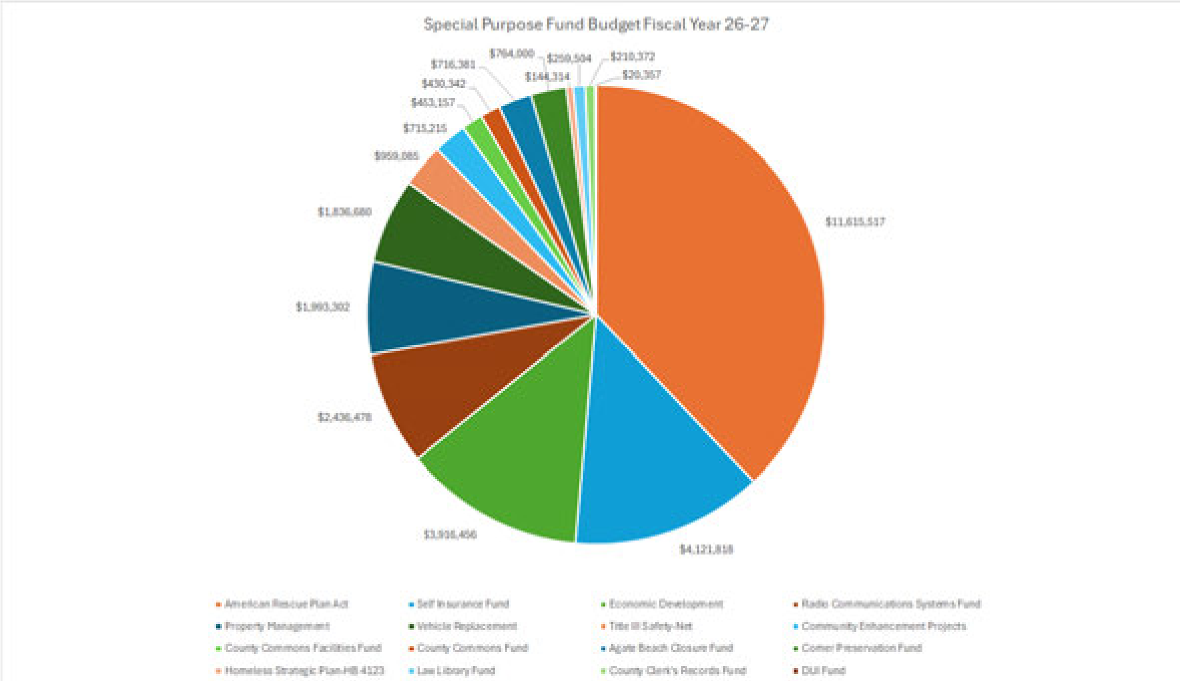
- **Scheduled replacement of Public Works vehicles and equipment**
- **Reduced use of contingency funds through better planning and budgeting**

Special Purpose Funds

OVERVIEW

Special purpose funds are non-operating funds that are established to hold and expend funds received for very specified purposes. These funds have statutory, ordinance, contractual, or grant agreement restrictions on the use of the funds. These funds cannot be used to fund County operations, although the County may be reimbursed for allowable expenses such as staff time and indirect costs if allowable.





Special Purpose Funds Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 - 25 Budget	2025 - 26 Budget 2025-2026	2026 - 27 Budget
American Rescue Plan Act	$0	$1,281,963	$1,495,010	$4,948,568	$10,241,888	$11,615,517
Self Insurance Fund	$931,491	$1,186,505	$1,006,504	$4,100,767	$4,121,818	$4,121,818
Economic Development	$253,700	$313,191	$1,134,370	$3,224,728	$3,916,456	$3,916,456
Radio Communications Systems Fund	$142,132	$175,935	$269,417	$2,922,353	$2,446,044	$2,436,478
Property Management	$83,086	$235,058	$264,792	$1,377,162	$1,733,302	$1,993,302
Vehicle Replacement	$204,462	$253,516	$456,296	$1,214,402	$1,508,291	$1,836,680
Title III Safety-Net	$92,236	$109,828	$151,898	$1,152,326	$959,085	$959,085
Community Enhancement Projects	$0	$1,131,746	$524,995	$646,924	$301,600	$715,215
County Commons Facilities Fund	$316,500	$533,345	$226,477	$761,090	$453,157	$453,157
County Commons Fund	$184,455	$224,782	$334,810	$738,761	$430,342	$430,342
Agate Beach Closure Fund	$18,247	$40,327	$34,226	$630,179	$716,381	$716,381
Corner Preservation Fund	$61,543	$72,247	$33,664	$541,288	$616,465	$764,000
Homeless Strategic Plan-HB 4123	$0	$278,659	$234,968	$500,000	$144,314	$144,314
Law Library Fund	$32,678	$48,433	$21,974	$222,250	$259,504	$259,504
County Clerk's Records Fund	$62,640	$67,236	$48,111	$158,454	$210,372	$210,372
DUI Fund	$0	$1,860	$1,971	$21,000	$20,357	$20,357
TOTAL	**$2,383,169**	**$5,954,630**	**$6,239,482**	**$23,160,252**	**$28,079,376**	**$30,592,978**

Special Purpose Funds

Economic Development Fund 102
Vehicle Replacement Fund 103
Community Enhancement Fund 105
Property Management Fund 111
County Commons Fund 203
Law Library Fund 205
County Clerk Records Fund 207
Title III / Safety Net Fund 213
Self-Insurance Fund 215
Corner Preservation Fund 217
Homeless Strategic Plan Fund 218
American Rescue Plan Act Fund 275
Radio Communications Fund 291
DUII Fund 601

Economic Development Fund 102-102

BUDGET ORG

Fund: 102 Economic Development
Dept: 102 Economic Development
Category: Community Services

KEY STAFF

Vacant, County Administrator

OVERVIEW

The funds involved in this activity support local non-profit museums and the Small Business Development Center, Economic Development Alliance, Toledo, Waldport, and Yachats Chambers along with Fishermen's Wives. It also supports the county's annual Business and Community Development grant program as approved by the Board of Commissioners.

SERVICES PROVIDED

Completion of individual performance-based contracts with recipient organizations of funds.

REVENUE

Transient Room Tax supports the museums and State Gaming funds support the other programs.

REVENUE & EXPENDITURE SUMMARY

Economic Development Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$1,474,558	$1,981,950	$2,439,981	$2,654,270	$2,626,456	$2,626,456	0%
Intergovernmental	-$80	–	–	–	$0	$0	–
Intergovernmental - Federal	–	–	–	–	$0	$0	–
Intergovernmental - Other	-$60,000	–	–	–	$0	$0	–
Intergovernmental - State	$376,232	$366,037	$403,845	$493,153	$380,000	$380,000	0%
Miscellaneous	$12,090	$71,258	$139,307	$129,357	$70,000	$70,000	0%
Other Taxes & Land Sales	$432,851	$333,002	$761,425	$871,903	$840,000	$840,000	0%
REVENUES TOTAL	**$2,235,650**	**$2,752,247**	**$3,744,558**	**$4,148,683**	**$3,916,456**	**$3,916,456**	**0%**
Expenses							
Furniture & Equipment <$10K	–	$34	–	–	$0	$0	–
Other Contract Services	–	$338,356	$1,450	$14,161	$10,000	$10,000	0%
Program Expenses	$253,700	$305,877	$1,119,946	$1,166,720	$1,381,000	$1,294,000	-6%
Internal Service Charges	–	$5,057	$12,974	$6,491	$6,650	$7,500	13%
Contingency	–	–	–	–	$2,518,806	$2,604,956	3%
EXPENSES TOTAL	**$253,700**	**$649,323**	**$1,134,370**	**$1,187,372**	**$3,916,456**	**$3,916,456**	**0%**

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues less Expenses	$1,981,950	$2,102,924	$2,610,188	$2,961,311	$0	$0	–

PERFORMANCE MEASURES

The metrics submitted by the individual recipients of these funds provide demographic information on the number of attendees to the facilities,
along with location of the visitor by city and state providing valuable data for advertising.

Identification and presentation of programs or special events that increase the number of visitors to a facility and to the county increasing the
visitor experience and elongation of time.

Cross promotion by recipients with other recipients to enhance the visitor experience.

SIGNIFICANT CHANGES

Performance based contracts with recipient organizations

Vehicle Replacement Fund 103

BUDGET ORG

Fund: 103 Vehicle Replacement Fund
Dept: Multiple
Category: General Government

KEY STAFF

Mikel Diwan, Public Works Director
Wayne Tanons, Fleet Services Manager

OVERVIEW

The Vehicle Replacement Fund was established so each General Fund department pays into the fund to build revenue for future vehicle replacement. The contribution made by each General Fund department is based on a calculation that takes into account the scheduled lifespan of the vehicle, together with the estimated replacement cost and surplus value of the vehicle at the end of its lifespan. The program is delivered by Lincoln County Fleet Services.

SERVICES PROVIDED

Current Services:

- Provides a means to accumulate funding for future vehicle replacement
- Monitor vehicle usage and condition and adjust the replacement schedule as needed

GOALS & OBJECTIVES

- Provide an accurate accounting of contributions and proper oversight of the fund
- Ensure sufficient funding is available for vehicle replacement when needs arise
- Evaluate historical contributions and adjust as needed to meet market projections

REVENUE & EXPENDITURE SUMMARY

Vehicle Replacement Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$526,564	$719,203	$787,395	$1,052,903	$1,206,600	$1,280,180	6%
Charges For Services	$310,144	$313,426	$353,659	$431,126	$530,500	$500,000	-6%
Miscellaneous	$86,957	$8,281	$61,051	$100,574	$70,000	$56,500	-19%
REVENUES TOTAL	**$923,665**	**$1,040,911**	**$1,202,105**	**$1,584,604**	**$1,807,100**	**$1,836,680**	**2%**
Expenses							
Furniture & Equipment <$10K	$4,049	–	–	–	$0	$0	–

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Other Contract Services	$4,000	$5,312	$6,996	$9,764	$11,500	$17,500	52%
Program Expenses	–	–	$930	$3,171	$2,500	$4,500	80%
Capital Expenditures	$196,413	$247,703	$447,866	$325,314	$350,000	$535,000	53%
Internal Service Charges	–	$501	$505	$512	$600	$2,400	300%
Transfers Out	–	–	–	$30,956	$0	$0	–
Contingency	–	–	–	–	$1,442,500	$1,277,280	-11%
EXPENSES TOTAL	**$204,462**	**$253,516**	**$456,296**	**$369,718**	**$1,807,100**	**$1,836,680**	**2%**
Revenues less Expenses	$719,203	$787,395	$745,808	$1,214,886	$0	$0	–

CHALLENGES AND OPPORTUNITIES

- **Contributions have not kept pace with increased market prices, resulting in a continued funding deficit**
- **Accountability measures for tracking contributions and reconciling errors need further improvement**
- **Contributions have historically been made monthly but may change to quarterly or annually in FY27**

REVENUE

- **Revenue is provided through transfer from other funds and direct charges to department budgets**
- **Proceeds are received from the salvage of surplus vehicles**

PERFORMANCE MEASURES

- **The program currently manages an inventory of approximately 110 vehicles**
- **Annual expenditure typically ranges between $300,000 and $450,000 with his amount increasing in the future due to market prices**

DEPARTMENT SUMMARIES

General Fund [103-101]

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	–	–	–	$925,875	$925,875	0%
Charges For Services	–	–	–	–	$379,800	$415,000	9%
Miscellaneous	–	–	–	–	$42,500	$50,000	18%
REVENUES TOTAL	**–**	**–**	**–**	**–**	**$1,348,175**	**$1,390,875**	**3%**
Expenses							
Other Contract Services	–	–	–	–	$8,625	$13,500	57%
Program Expenses	–	–	–	–	$1,875	$3,500	87%
Capital Expenditures	–	–	–	–	$201,000	$335,000	67%
Internal Service Charges	–	–	–	–	$450	$2,000	344%
Contingency	–	–	–	–	$1,136,225	$1,145,420	1%
EXPENSES TOTAL	**–**	**–**	**–**	**–**	**$1,348,175**	**$1,499,420**	**11%**
Revenues less Expenses	$0	$0	$0	$0	$0	-$108,545	–

Public Health [103-208]

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	–	–	–	$121,356	$121,356	0%
Charges For Services	–	–	–	–	$49,800	$35,000	-30%
Miscellaneous	–	–	–	–	$8,000	$2,500	-69%
REVENUES TOTAL	**–**	**–**	**–**	**–**	**$179,156**	**$158,856**	**-11%**
Expenses							

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Other Contract Services	–	–	–	–	$1,150	$2,000	74%
Program Expenses	–	–	–	–	$250	$500	100%
Capital Expenditures	–	–	–	–	$34,000	$100,000	194%
Internal Service Charges	–	–	–	–	$60	$200	233%
Contingency	–	–	–	–	$143,696	$59,760	-58%
EXPENSES TOTAL	**–**	**–**	**–**	**–**	**$179,156**	**$162,460**	**-9%**
Revenues less Expenses	$0	$0	$0	$0	$0	-$3,604	–

Behavioral Health [103-209]

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	–	–	–	$159,369	$232,949	46%
Charges For Services	–	–	–	–	$100,900	$50,000	-50%
Miscellaneous	–	–	–	–	$19,500	$4,000	-79%
REVENUES TOTAL	**–**	**–**	**–**	**–**	**$279,769**	**$286,949**	**3%**
Expenses							
Other Contract Services	–	–	–	–	$1,725	$2,000	16%
Program Expenses	–	–	–	–	$375	$500	33%
Capital Expenditures	–	–	–	–	$115,000	$100,000	-13%
Internal Service Charges	–	–	–	–	$90	$200	122%
Contingency	–	–	–	–	$162,579	$72,100	-56%
EXPENSES TOTAL	**–**	**–**	**–**	**–**	**$279,769**	**$174,800**	**-38%**
Revenues less Expenses	$0	$0	$0	$0	$0	$112,149	–

Community Enhancement Projects Fund 105

BUDGET ORG

Fund: 105 Community Enhancement Projects
Dept: 005 Aerial Mapping & 007 Echo Mountain Housing & DEQ Septic Grant
Category: Community Services

KEY STAFF

Vacant, County Administrator
Eli Adam, County Surveyor

OVERVIEW

The Community Enhancement fund is a fund that allows for the receipt and administration of grant and community sourced money for execution of community based projects. These projects are outside the normal operations of the County but represent unique opportunities to provide services to our residents, local governments, and public/private partners.

MAJOR ACTIVITIES

- Geodata Acquisition - Aerial Mapping
- Echo Mountain Housing
- DEQ Septic Repair & Replacement Program

FUNDING SOURCES

- Grant Funds - Federal, State, &/or Local
- General Fund

RECENT ACCOMPLISHMENTS

- Established Aerial Imagery funding structure to ensure timely updates are available to the County and partners
- Obtained funding for Echo Mountain housing opportunities with community partners
- Obtained funding for Septic repair and replacement for County properties

REVENUE & EXPENDITURE SUMMARY

Community Enhancement Projects Fund Summary

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	–	$5,527	$414,242	$159,000	$512,875	223%
Intergovernmental - Federal	–	$1,151	$252,092	$403,821	$0	$0	–
Intergovernmental - Other	–	–	$15,000	$8,750	$10,000	$10,000	0%
Intergovernmental - State	–	$1,998,034	$135,583	$166,050	$0	$162,340	–
Miscellaneous	–	$5,000	$30,807	$34,504	$25,000	$25,000	0%
Permits & Fees	–	–	–	–	$0	$0	–
Interfund Transfers In	–	–	$15,000	$5,000	$5,000	$5,000	0%
REVENUES TOTAL	**–**	**$2,004,184**	**$454,010**	**$1,032,366**	**$199,000**	**$715,215**	**259%**
Expenses							
Furniture & Equipment <$10K	–	$7,639	–	–	–	–	–
Office Expense	–	$1,429	$20	–	$0	$0	–
Other Contract Services	–	$56,030	$520,157	$494,976	$125,000	$187,340	50%
Program Expenses	–	$780,793	$59	–	–	–	–
Travel	–	–	$627	–	–	–	–
Internal Service Charges	–	–	–	$28	$0	$0	–
Transfers Out	–	$285,855	$4,132	–	$0	$0	–
Contingency	–	–	–	–	$74,000	$527,875	613%
EXPENSES TOTAL	**–**	**$1,131,746**	**$524,995**	**$495,004**	**$199,000**	**$715,215**	**259%**
Revenues less Expenses	$0	$872,438	-$70,985	$537,362	$0	$0	–

DEPARTMENT SUMMARIES

Aerial Mapping [005]

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	–	$5,000	$27,000	$59,000	$59,000	0%
Intergovernmental - Other	–	–	$15,000	$8,750	$10,000	$10,000	0%
Miscellaneous	–	$5,000	$30,807	$34,504	$25,000	$25,000	0%
Permits & Fees	–	–	–	–	$0	$0	–
Interfund Transfers In	–	–	$15,000	$5,000	$5,000	$5,000	0%
REVENUES TOTAL	**–**	**$5,000**	**$65,807**	**$75,254**	**$99,000**	**$99,000**	**0%**
Expenses							
Other Contract Services	–	–	$6,000	–	$25,000	$25,000	0%
Internal Service Charges	–	–	–	–	–	–	–
Contingency	–	–	–	–	$74,000	$74,000	0%
EXPENSES TOTAL	**–**	**–**	**$6,000**	**–**	**$99,000**	**$99,000**	**0%**
Revenues less Expenses	$0	$5,000	$59,807	$75,254	$0	$0	–

Echo Mtn Housing & DEQ Septic Grant Program [007]

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	–	$527	$421,592	$100,000	$453,875	354%
Intergovernmental - Federal	–	$1,151	$252,092	$403,821	$0	$0	–
Intergovernmental - State	–	$1,998,034	$6,133	–	$0	$0	–
REVENUES TOTAL	**–**	**$1,999,184**	**$258,753**	**$825,413**	**$100,000**	**$453,875**	**354%**
Expenses							
Furniture & Equipment <$10K	–	$7,639	–	–	–	–	–
Office Expense	–	$1,429	$20	–	$0	$0	–
Other Contract Services	–	$56,030	$350,357	$371,510	$100,000	$0	-100%
Program Expenses	–	$780,793	$59	–	–	–	–

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Travel	–	–	$627	–	–	–	–
Internal Service Charges	–	–	–	$28	$0	$0	–
Transfers Out	–	$285,855	$4,132	–	$0	$0	–
Contingency	–	–	–	–	$0	$453,875	–
EXPENSES TOTAL	**–**	**$1,131,746**	**$355,195**	**$371,538**	**$100,000**	**$453,875**	**354%**
Revenues less Expenses	$0	$867,438	-$96,442	$453,875	$0	$0	–

General State Grants 105-210

BUDGET ORG

Fund: 105 Community Enhancement Projects
Dept: 210 General State Grants
Category: Community Services

KEY STAFF

Sheriff Adam Shanks (Elected)
Jamie Russel, Administrative Lieutenant

OVERVIEW

The IMPACTS Grant provides state grant funding for our Sheriff's Office Law Enforcement Assisted Diversion Program (LEAD). This funding source provides navigation services for high public safety utilizers defined as individuals with four or more arrests as well as social referrals for individuals who generate multiple police contacts in the community. LEAD allows law enforcement officers in the field to divert individuals who have allegedly committed low level criminal offenses, or those who generate multiple public safety calls for service from arrest. LEAD services connects a third party navigator with clients to conduct assessments and connect them with services to overcome the social barriers they are experiencing.

MAJOR ACTIVITIES

- Clients served have received housing, communication, transportation, communication, mental/behavioral health, medical care, addiction services and other supports identified as barriers through assessment
- Longer term housing through a lease agreement with a community partner is funded and available for clients with high needs

FUNDING SOURCES

- IMPACTS Grant Funding

REVENUE & EXPENDITURE SUMMARY

General State Grants Rev & Exp

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	–	–	-$34,350	$0	$0	–
Intergovernmental - State	–	–	$129,450	$166,050	$0	$162,340	–
REVENUES TOTAL	**–**	**–**	**$129,450**	**$131,700**	**$0**	**$162,340**	**–**
Expenses							
Other Contract Services	–	–	$163,800	$121,650	$0	$162,340	–
EXPENSES TOTAL	**–**	**–**	**$163,800**	**$121,650**	**$0**	**$162,340**	**–**
Revenues less Expenses	$0	$0	-$34,350	$10,050	$0	$0	–

RECENT ACCOMPLISHMENTS

- **93 clients have been diverted either away from incarceration or redirected from police contact**
- **Reduction of societal crime offense arrests through diversion program**

GOALS & OBJECTIVES

- **Defer clients away from incarceration for low-level offenses**
- **Increase law enforcement social referrals to navigators to reduce public safety calls for service**
- **Connect clients with needed services to overcome social barriers**

DEPARTMENT METRICS

- **Connect clients with existing supports to assist with increasing their ability to navigate barriers**
- **Reduce incarceration costs through diversion of low level offenders**
- **Reduce recidivism rates through navigation and referral services**

Property Management Fund 111-911

BUDGET ORG

Fund: 111 Property Management Fund
Dept: 911 Property Management
Category: General Government

KEY STAFF

Eli Adam, County Surveyor
Susan Taylor, Property Manager

OVERVIEW

The Property Management Department processes the disposition of tax-foreclosed, County owned properties in compliance with Oregon Laws, while working with city, state and federal agencies to complete those tasks.

SERVICES PROVIDED

Current Services:

- Prepare properties acquired from tax-foreclosure for disposition in compliance with Oregon Laws
- Collaborates with County departments and maintains relationships with other city governments, and state, and federal agencies
- Review records of tax-foreclosed properties
- Send notices of deadlines and surpluses

GOALS & OBJECTIVES

- Update policies to align with legislative changes
- Monitor and update property inventory on a regular basis
- Prepare properties for disposition according to current Oregon Laws

REVENUE & EXPENDITURE SUMMARY

Property Management Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$272,069	$188,983	$34,426	$1,356,215	$1,343,302	$1,343,302	0%
Miscellaneous	–	$80,000	–	$3,098	$80,000	$300,000	275%
Other Taxes & Land Sales	$0	$500	$1,524,874	–	$305,000	$350,000	15%
Interfund Transfers In	–	–	–	–	–	–	–
REVENUES TOTAL	**$272,069**	**$269,483**	**$1,559,300**	**$1,359,313**	**$1,728,302**	**$1,993,302**	**15%**
Expenses							
Non-Represented	–	–	–	–	$0	$0	–
Represented	–	–	–	–	$0	$0	–
Part Time	–	–	–	–	$0	$0	–
Office Expense	$2,033	$348	$1,760	$89	$4,300	$5,200	21%
Other Contract Services	$78,208	$228,951	$253,988	$177,813	$501,400	$701,400	40%
Program Expenses	$1,085	$911	$3,763	$3,367	$1,500	$2,500	67%
Rent & Facilities Expense	$371	$146	$609	$1,402	$9,000	$70,000	678%
Training & Professional Development	$520	$1,478	$600	$1,590	$850	$1,500	76%
Travel	$869	$608	$925	$912	$2,600	$3,000	15%
Capital Expenditures	–	–	–	–	$100,000	$100,000	0%
Internal Service Charges	–	$2,616	$3,146	$3,384	$3,400	$3,401	0%
Contingency	–	–	–	–	$1,105,252	$1,106,301	0%
EXPENSES TOTAL	**$83,086**	**$235,058**	**$264,792**	**$188,558**	**$1,728,302**	**$1,993,302**	**15%**
Revenues less Expenses	$188,983	$34,426	$1,294,508	$1,170,755	$0	$0	–

CHALLENGES & OPPORTUNITIES

- **Identify assistance programs for residents in need of assistance to redeem tax-foreclosed properties**
- **Establish new procedures that relate to ongoing legislative changes**
- **Develop relationships required for disposition of properties**

REVENUE

Sale of tax foreclosed properties (cost only) and transfers from the General Fund

PERFORMANCE MEASURES

- **Annual determination of tax-foreclosed property status.**

County Commons Operations Fund 208

BUDGET ORG

Fund: 203 County Commons Operations
Dept: 803 County Commons Operations, 830 County Fair
Category: Community Services

KEY STAFF

Vacant, County Administrator
Heather Tower, Fair Manager

OVERVIEW

The Lincoln County Commons, formerly the Lincoln County Fairgrounds, is a multi-use, year-round location serving as the home of the Lincoln County Fair, other year-round events, and a strategic central location for responses to county needs in circumstances like the recent wildfires, and mass COVID responses (vaccinations). This fund serves to operate and maintain the County Commons Facilities and provides funding for the annual Lincoln County Fair event. The County concluded a comprehensive public Master Planning Project for redevelopment of the Commons (Commons Master Plan), adopted by the Fair Board and Board of Commissioners at the conclusion of a joint meeting of the Boards on March 27, 2019. The Commons Master Plan calls for major improvements and replacement of facilities and an operational and management plan for the facilities and events. The Fair Board and Board of Commissioners adopted a Memorandum of Agreement (MOA) on March 16, 2022, reflecting the expected broader use of the Commons Facilities on a year-round basis. Under that MOA the Fair Board's primary function is plan, prepare and produce the County Fair Event. The Board of Commissioners through its administrative resources and contracting will manage the Commons otherwise.

The annual Lincoln County Fair showcases Lincoln County's unique culture and industries. Approximately 15,000 people enjoy this free, family-friendly event over the course of the three-day holiday weekend. Highlights include the 4-H Market, local entertainment, and the Lincoln County Pro Rodeo.

MAJOR ACTIVITIES

- Administration of Commons Facilities Rentals
- Oversight of County Fair Event
    - Annual County Fair and Rodeo
    - 4-H Market Auction
    - Senior Day
    - Live Music

FUNDING SOURCES

- State Lottery Funds
- Fairgrounds Rental Fees
- Fair and Rodeo Revenues
- Transfers from Fair Facilities Fund
- Interest on existing Fund balances

REVENUE & EXPENDITURE SUMMARY

County Commons Fund [203]

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$289,968	$348,988	$430,784	$399,195	$230,342	$230,342	0%
Intergovernmental - State	$53,167	$53,167	$30,725	$83,892	$0	$0	–
Miscellaneous	$57,215	$69,966	$147,082	$85,354	$100,000	$100,000	0%
Permits & Fees	$8,094	$9,345	$7,959	$400	$25,000	$25,000	0%
Interfund Transfers In	$125,000	$175,000	$135,000	$75,000	$75,000	$75,000	0%
REVENUES TOTAL	**$533,443**	**$656,466**	**$751,550**	**$643,840**	**$430,342**	**$430,342**	**0%**
Expenses							
Furniture & Equipment <$10K	–	–	$1,625	–	$2,000	$2,000	0%
Office Expense	$33,339	$32,732	$27,321	$30,447	$25,000	$35,000	40%
Other Contract Services	$104,713	$82,260	$145,113	$166,002	$144,500	$222,500	54%
Program Expenses	$33,075	$51,146	$93,377	$53,332	$68,000	$73,000	7%
Rent & Facilities Expense	$6,035	$12,464	$2,912	$458	$3,000	$3,500	17%
Training & Professional Development	$1,820	$6,236	$2,500	$2,560	$2,500	$3,500	40%
Travel	–	$2,148	$1,681	$3,337	$4,000	$5,000	25%
Internal Service Charges	$5,473	$37,796	$60,281	$33,726	$47,405	$55,000	16%
Contingency	–	–	–	–	$133,937	$30,842	-77%
Unappropriated	–	–	–	–	$0	$0	–
EXPENSES TOTAL	**$184,455**	**$224,782**	**$334,810**	**$289,862**	**$430,342**	**$430,342**	**0%**
Revenues less Expenses	$348,988	$431,684	$416,741	$353,978	$0	$0	–

RECENT ACCOMPLISHMENTS

- **Annual County Fair**

GOALS & OBJECTIVES

- **Annual County Fair**
- **Redevelopment of the Lincoln County Commons in support of the fair**

DEPARTMENT SUMMARIES

County Commons [803]

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$239,597	$327,556	$330,405	$264,161	$125,308	$125,308	0%
Intergovernmental - State	$20,500	–	–	–	$0	$0	–
Miscellaneous	$8,723	$19,059	$36,908	$15,543	$20,000	$20,000	0%
Interfund Transfers In	$125,000	$100,000	$50,000	–	$0	$0	–
REVENUES TOTAL	**$393,820**	**$446,615**	**$417,313**	**$279,704**	**$145,308**	**$145,308**	**0%**
Expenses							
Furniture & Equipment <$10K	–	–	–	–	$0	$0	–
Office Expense	$33,339	$32,732	$27,321	$30,447	$25,000	$35,000	40%
Other Contract Services	$16,070	$11,783	$36,785	$50,895	$51,500	$51,500	0%
Program Expenses	$3,527	$13,052	$23,079	$63	$8,000	$8,000	0%
Rent & Facilities Expense	$6,035	$12,464	$2,912	$458	$3,000	$3,500	17%
Training & Professional Development	$1,820	$6,236	$2,500	$2,560	$2,500	$3,500	40%
Travel	–	$2,148	–	–	$0	$0	–
Internal Service Charges	$5,473	$37,796	$60,281	$33,726	$47,405	$55,000	16%
Contingency	–	–	–	–	$7,903	$8,000	1%
Unappropriated	–	–	–	–	$0	$0	–
EXPENSES TOTAL	**$66,264**	**$116,210**	**$152,878**	**$118,149**	**$145,308**	**$164,500**	**13%**
Revenues less Expenses	$327,556	$330,405	$264,436	$161,555	$0	-$19,192	–

County Fair Event [830]

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$50,371	$21,432	$100,379	$135,034	$105,034	$105,034	0%
Intergovernmental - Local	–	–	–	–	$0	$0	–
Intergovernmental - State	$32,667	$53,167	$30,725	$83,892	$0	$0	–
Miscellaneous	$48,492	$50,907	$110,173	$69,810	$80,000	$80,000	0%
Permits & Fees	$8,094	$9,345	$7,959	$400	$25,000	$25,000	0%
Interfund Transfers In	–	$75,000	$85,000	$75,000	$75,000	$75,000	0%
REVENUES TOTAL	**$139,623**	**$209,851**	**$334,237**	**$364,136**	**$285,034**	**$285,034**	**0%**
Expenses							
Furniture & Equipment <$10K	–	–	$1,625	–	$2,000	$2,000	0%
Other Contract Services	$88,643	$71,378	$108,328	$115,107	$93,000	$171,000	84%
Program Expenses	$29,548	$38,094	$70,298	$53,269	$60,000	$65,000	8%
Training & Professional Development	–	–	–	–	$0	$0	–
Travel	–	–	$1,681	$3,337	$4,000	$5,000	25%
Contingency	–	–	–	–	$126,034	$22,842	-82%
EXPENSES TOTAL	**$118,191**	**$109,472**	**$181,932**	**$171,712**	**$285,034**	**$265,842**	**-7%**
Revenues less Expenses	$21,432	$100,379	$152,305	$192,423	$0	$19,192	–

Law Library Fund 205-805

BUDGET ORG

Fund: 205 Law Library
Dept: 805 Law Library
Category: Public Safety

KEY STAFF

Kristin Yuille, County Counsel

REVENUE & EXPENDITURE SUMMARY

Law Library Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$141,153	$154,974	$157,430	$198,193	$204,504	$204,504	0%
Intergovernmental - State	$45,411	$45,411	$52,842	$52,842	$50,000	$50,000	0%
Miscellaneous	$1,088	$5,478	$8,744	$10,508	$5,000	$5,000	0%
REVENUES TOTAL	**$187,652**	**$205,863**	**$219,017**	**$261,543**	**$259,504**	**$259,504**	**0%**
Expenses							
Furniture & Equipment <$10K	–	–	–	–	$0	$0	–
IT Software & Equipment	$1,265	$1,447	$1,300	$1,430	$2,000	$2,000	0%
Office Expense	$1,240	$1,223	$1,254	$1,546	$1,300	$1,300	0%
Other Contract Services	$12,829	$27,226	$1,450	$20,543	$17,000	$22,000	29%
Rent & Facilities Expense	$12,819	$13,258	$12,832	$13,901	$15,000	$16,500	10%
Training & Professional Development	$4,257	$4,392	$4,143	$4,120	$10,000	$10,000	0%
Internal Service Charges	$269	$888	$995	$1,026	$1,030	$1,030	0%
Contingency	–	–	–	–	$213,174	$206,674	-3%
EXPENSES TOTAL	**$32,678**	**$48,433**	**$21,974**	**$42,566**	**$259,504**	**$259,504**	**0%**
Revenues less Expenses	$154,974	$157,430	$197,043	$218,977	$0	$0	–

County Clerk Records Fund 207-807

BUDGET ORG

Fund: 207 County Clerk's Records
Dept: 807 County Clerk's Records
Category: General Government

KEY STAFF

Amy Southwell - Lincoln County Clerk, Elected
Janet Cummiskey - Chief Deputy
Rhonda Davidson - Recording/Operations Manager

OVERVIEW

The Lincoln County Clerk's office is required to maintain and restore current and historic document records that have been recorded and/or filed in or held in the office of the County Clerk's office.

SERVICES PROVIDED

Current Services:

- **The Clerk's office acquires storage and retrieval systems which keep records safe, permanent and accessible to other departments within the county, as well as the general public**
- **Recordings & other documents in the custody of the County Clerk's office are utilized daily by many departments, such as the Assessor's, Surveyor's, Tax Collector's, Public Works and the County Counsel's office**
- **Title companies, real estate offices, state agencies, private companies and the general public also access records daily**
- **The department has started the process to get all historic recorded deeds on microfilm digitized with the funding help from ARPA funds, awarded to us for this project**
- **All historic deeds recorded within the county are currently be uploaded daily to the online digital research room for anyone to access. Any that are not currently there, can be accessed by calling the office and asking to have it done**
- **Current recordings are recorded and uploaded to the system daily to be accessed**

REVENUE

- **All funding for this department come from recording fees and interest, which is approximately $50,000 or equivocal to 100% of the funding necessary for the budget**
- **The Clerk's office is considering a daily, monthly or yearly subscription fee so that the general public can continue to access the documents, which will help with revenue generation**

REVENUE & EXPENDITURE SUMMARY

County Clerk Records Exp & Rev

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
–	–	–	–	–	–	–	–
REVENUES TOTAL	–	–	–	–	–	–	–
Expenses							
–	–	–	–	–	–	–	–
EXPENSES TOTAL	–	–	–	–	–	–	–
Revenues less Expenses	$0	$0	$0	$0	$0	$0	–

CHALLENGES & OPPORTUNITIES

- **To finalize the project of getting all historic deed records for Lincoln County digitized on the digital research room with Helion and IT website, so they are accessible to the public and county departments**

GOALS & OBJECTIVES

- **To continue to acquire additional storage for the thousands of historic documents and continue the excellent safe keeping of these records for future resources**
- **To work with the State and other agencies to maximize the recording capabilities**
- **Continuous work on cleaning up the database for the most accurate records**

PERFORMANCE MEASURES

- **All funding for this department comes from recording fees and interest, which is approximately $50,000 or equivocal to 100% of the funding necessary for the budget**
- **The Clerk's office is considering a daily, monthly or yearly subscription fee so that the general public can continue to access the documents, which will help with revenue generation**

WORKFORCE SUMMARY

County Clerk's Records

DEPARTMENT	FY2024	FY2025	FY2026
FTE			
COUNTY CLERK'S RECORDS	0.4	0.2	0.3
FTE	**0.4**	**0.2**	**0.3**

SUPPLEMENTAL INFORMATION

Digital Research Room (lincoln.or.us)

Title III / Safety Net Fund 213-813

BUDGET ORG

Fund: 213 Title III/Safety Net Fund
Dept: 813 - Title III/Safety Net and 814 - 2008 Reauthorization
Category: Community Services

KEY STAFF

Vacant, County Administrator

OVERVIEW

Under Public Law 106-393, “The Secure Rural Schools and Community Self-Determination Act of 2000,” the Title III/Safety net fund accrues revenue to be set aside for projects authorized by the law. This was the Act that replaced revenue sharing from receipts from harvesting timber in Federal Forest and Federal Bureau of Land Management lands with an annual congressional budget appropriation divided between Schools, Counties (for Roads and limited amounts for general county purposes), and Federal land agencies (Forest Service and BLM). A small portion of the annual appropriation, known as Title III of the Act, allowed limited resources to Counties to fund special categories of expenditures. Lincoln County has elected to obligate most of its remaining Title III (old Title III) funds to the Lincoln Land Legacy Program, an eligible funding category. Note: Title III was reauthorized beginning in 2008 (Public Law 110-343), but significantly narrowing the possible uses of “new” Title III funds. That law has been amended to allow some additional expenditures. Because of the differing uses allowed under preexisting law and new authorizations, the County has two different departments within this fund to account for its expenditures in accordance with law.

MAJOR ACTIVITIES

- Fund qualifying expenditures in the Lincoln Land Legacy Program (Program), which has the County partnering with public, private and nonprofit groups, persons and entities to create conservation easements throughout the County meeting Program vision, goals and objectives.

- Fund other qualifying expenditures, including activities around mapping and photogrammetric resources countywide, and forest education through the wildlife management services federal/state/local partnership.

- Fund qualifying emergency services programs and resources eligible under “new” Title III requirements.

FUNDING SOURCES

- Reserves and annual Federal Funding (additional “old” Title III funding has been discontinued); “new" Title III funding dependent on annual Federal authorizations.

- Interest on existing Fund balances.

REVENUE & EXPENDITURE SUMMARY

Title III/Safety Net Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$1,364,042	$1,280,704	$1,209,204	$1,118,077	$924,085	$924,085	0%
Intergovernmental - Local	–	–	–	–	$0	$0	–
Miscellaneous	$8,898	$38,327	$57,940	$52,130	$35,000	$35,000	0%
REVENUES TOTAL	**$1,372,940**	**$1,319,032**	**$1,267,143**	**$1,170,207**	**$959,085**	**$959,085**	**0%**
Expenses							
Furniture & Equipment <$10K	–	–	–	–	$0	$0	–
Other Contract Services	$77,668	$92,178	$140,679	$123,778	$330,000	$360,314	9%
Program Expenses	$14,569	$16,687	$8,111	$28,855	$80,314	$50,000	-38%
Capital Expenditures	–	–	–	$84,297	$546,771	$546,771	0%
Internal Service Charges	–	$963	$3,108	$1,816	$2,000	$2,000	0%
EXPENSES TOTAL	**$92,236**	**$109,828**	**$151,898**	**$238,746**	**$959,085**	**$959,085**	**0%**
Revenues less Expenses	$1,280,704	$1,209,204	$1,115,246	$931,461	$0	$0	–

RECENT ACCOMPLISHMENTS

- Several conservation easements in the works in concert with Siletz Tribe, McKenzie River Trust (a nonprofit holder of Conservation easements) and others along the coast, along Yaquina Bay and in South County.

GOALS & OBJECTIVES

- Reinvigorate Land Legacy Program after retirement of co-founders of Program.

- Identify and pursue priority projects eligible for Title III “new” funding to enhance emergency services and wildfire prevention planning.

Self Insurance Fund 215-815

BUDGET ORG

Fund: 215 Self Insurance Fund
Dept: 815 Self Insurance Operations
Category: General Government

KEY STAFF

Kristin Yuille. County Counsel
Gina Lekas, Paralegal and Risk Manager
Lennon Pierce, Finance Director
Deanna Gravelle, Assistant Finance Director

OVERVIEW

This fund provides organization-wide services including, but not limited to insurance reserves and available appropriations for deductibles, non-covered claims, and self-insured activities outside of insurance coverage (including but not limited to retrospective workers compensation, unemployment, property, fire, auto and liability insurance) purchased by the County. The reserves allow the County to acquire these retrospective insurance policies at a much lower initial cost than standard industry premiums, and to thereafter benefit from reduced overall costs if claims are held in check. These policies are an attractive option because the County engages in a proactive and on-going risk management and safety program, with services, facilities and equipment for all county departments paid from the fund. In addition, the fund is available for costs associated with administering the County non-PERS retirement plans and periodic unemployment insurance costs. The fund is used for employee safety, ergonomics and workplace / facilities risk removal improvements

MAJOR ACTIVITIES

- Provide for administration, processing and coverage of potential insurance claims and expenses associated with County liability, auto, workers compensation and property coverages.
- Proactively address claims related issues, facilities improvements, equipment purchases; administration of County Retirement Plans, worker's comp, and other insurances and self-insurances.
- Manage workers compensation and unemployment insurance costs and services

FUNDING SOURCES

- Reserves and annual department/fund assessments
- Interest on existing Fund balances

REVENUE & EXPENDITURE SUMMARY

Self Insurance Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$3,165,444	$3,526,648	$3,320,300	$3,478,680	$3,121,818	$3,121,818	0%
Charges For Services	$1,240,036	$825,420	$849,291	$580,371	$850,000	$850,000	0%
Intergovernmental - Federal	–	–	–	–	$0	$0	–
Miscellaneous	$52,659	$154,736	$295,961	$507,555	$150,000	$150,000	0%
REVENUES TOTAL	**$4,458,139**	**$4,506,805**	**$4,465,552**	**$4,566,606**	**$4,121,818**	**$4,121,818**	**0%**
Expenses							
Non-Represented	–	–	–	–	$0	$0	–
Retirement	–	–	–	–	$0	$0	–
Other Personnel Expenses	–	–	$236,389	$438,246	$600,000	$625,000	4%
Furniture & Equipment <$10K	$759	$46,908	$9,682	$5,943	$10,000	$10,000	0%
Office Expense	–	–	–	–	–	–	–
Other Contract Services	$50,532	$123,698	$171,345	$74,167	$190,000	$190,000	0%
Program Expenses	$879,215	$991,608	$577,443	$605,289	$788,000	$843,200	7%
Training & Professional Development	$985	$846	$3,677	$3,437	$4,000	$4,000	0%
Travel	–	–	–	–	$0	$0	–
Capital Expenditures	–	$12,291	–	–	$40,000	$40,000	0%
Internal Service Charges	–	$11,154	$7,968	$6,063	$6,065	$6,065	0%
Transfers Out	–	–	–	–	$0	$0	–
Contingency	–	–	–	–	$2,483,753	$2,403,553	-3%
EXPENSES TOTAL	**$931,491**	**$1,186,505**	**$1,006,504**	**$1,133,145**	**$4,121,818**	**$4,121,818**	**0%**
Revenues less Expenses	$3,526,648	$3,320,300	$3,459,049	$3,433,462	$0	$0	–

GOALS & OBJECTIVES

- Adequately fund reserve activities to allow continued use of retrospective insurance programs that provide lesser overall costs for insurance coverages.
- Review and expand risk management and safety policies, programs and services to lessen overall risks and claim filings.
- Review insurance policy options and providers to insure the best coverage at the least cost to the County. That includes more self-insurance options.

DEPARTMENT METRICS

- **Funding provided annually.**
- **Risk Management and Safety Program evaluations and proposed changes by June 30, 2024**
- **Insurance options, including self-insurance options, ongoing.**

Corner Preservation Fund 217-817

BUDGET ORG

Fund: 217 Corner Preservation
Dept: 817 Corner Preservation
Category: General Government

KEY STAFF

Eli Adam, County Surveyor
Eathan Nicley, Deputy County Surveyor

OVERVIEW

The Corner Preservation Fund maintains the rectangular survey system for the use and benefit of the public. This supports the location of all property deeds and ownership in Lincoln County.

MAJOR ACTIVITIES

- Research, survey, and perpetuate original survey positions.
- Operate in accordance with the Manual of Instructions.
- Interact with private surveyors and external agencies such as the Bureau of Land Management, United States Forest Service, National Oceanic Atmosphere Administration, United States Geological Service, State of Oregon Department of Forestry, Oregon Department of Transportation, and public utilities.

FUNDING SOURCES

- A portion of some recording fees.

REVENUE & EXPENDITURE SUMMARY

Corner Preservation Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$410,901	$480,868	$510,489	$583,465	$529,465	$675,000	27%
Miscellaneous	$3,136	$15,617	$24,659	$28,501	$22,000	$24,000	9%
Permits & Fees	$128,374	$86,251	$77,216	$78,394	$65,000	$65,000	0%
REVENUES TOTAL	**$542,411**	**$582,736**	**$612,365**	**$690,360**	**$616,465**	**$764,000**	**24%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	–	–	–	–	$0	$0	–
Represented	–	–	–	–	$0	$0	–
Part Time	$26,798	$8,708	$14,033	$5,333	$40,000	$40,000	0%
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Retirement	–	–	–	–	$0	$0	–
Insurance	–	–	$45	$29	$150	$150	0%
Other Personnel Expenses	$2,794	$796	$1,150	$439	$4,750	$4,750	0%
Furniture & Equipment <$10K	–	–	–	–	$2,000	$2,000	0%
Office Expense	$53	$60	$61	$61	$100	$100	0%
Other Contract Services	$29,677	$48,592	$13,945	$29,717	$82,000	$82,000	0%
Program Expenses	–	$1,221	$1,000	$536	$3,800	$3,800	0%
Rent & Facilities Expense	$2,000	$2,000	$2,000	$2,800	$3,000	$3,000	0%
Training & Professional Development	–	–	–	–	$0	$0	–
Travel	–	–	–	–	$1,500	$1,500	0%
Capital Expenditures	–	$9,755	–	–	$133,000	$133,000	0%
Internal Service Charges	$222	$1,115	$1,431	$2,012	$2,675	$2,675	0%
Contingency	–	–	–	–	$343,490	$491,025	43%
EXPENSES TOTAL	**$61,543**	**$72,247**	**$33,664**	**$40,926**	**$616,465**	**$764,000**	**24%**
Revenues less Expenses	$480,868	$510,489	$578,700	$649,434	$0	$0	–

RECENT ACCOMPLISHMENTS

- **Corner monument maintenance throughout the County.**
- **Develop and apply geodetic control to corners of the rectangular survey system.**

GOALS & OBJECTIVES

- **Continue recovering and analyzing original survey evidence.**
- **Perpetuate original survey positions.**

DEPARTMENT METRICS

- **Contributed to a portion of the Surveyor's Office metrics.**

Homeless Strategic Plan Fund 218-818

BUDGET ORG

Fund: 218 Homeless Strategic Plan - HB4123
Dept: 818 Homeless Planning
Category: Community Services

KEY STAFF

Vacant, County Administrator

OVERVIEW

The Homeless Strategic Plan fund consists of a state grant to facilitate housing opportunities for the homeless in Lincoln County.

MAJOR ACTIVITIES

- Hiring of consultant for the Strategy Plan
- Hiring consultant to Stand Up Homeless Advisory Committee

FUNDING SOURCES

- Grant Funds - State

REVENUE & EXPENDITURE SUMMARY

Homeless Strategic Plan Rev & Exp

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	–	–	–	$486,373	$144,314	$144,314	0%
Intergovernmental - State	–	$1,000,000	$234,968	$0	$0	$0	–
Miscellaneous	–	–	$29,345	$17,383	$0	$0	–
REVENUES TOTAL	**–**	**$1,000,000**	**$264,313**	**$503,756**	**$144,314**	**$144,314**	**0%**
Expenses							
Part Time	–	–	–	–	$0	$0	–
Furniture & Equipment <$10K	–	–	–	–	$0	$0	–
Office Expense	–	–	–	–	$0	$0	–
Other Contract Services	–	$145,326	$192,634	$351,893	$105,000	$105,000	0%
Travel	–	$33,333	$42,334	$50,286	$15,000	$15,000	0%
Internal Service Charges	–	$100,000	–	$559	$560	$560	0%
Transfers Out	–	–	–	–	$0	$0	–
Contingency	–	–	–	–	$23,754	$23,754	0%
EXPENSES TOTAL	**–**	**$278,659**	**$234,968**	**$402,737**	**$144,314**	**$144,314**	**0%**
Revenues less Expenses	$0	$721,341	$29,345	$101,019	$0	$0	–

American Rescue Plan Act Fund 275-007

BUDGET ORG

Fund: 275 American Rescue Plan Act
Dept: 007 County Administration
Category: General Government

KEY STAFF

Vacant, County Administrator

REVENUE & EXPENDITURE SUMMARY

American Rescue Plan Act Fund Summary

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$0	$9,393,543	-$793,003	$8,137,061	$10,241,888	$11,315,517	10%
Intergovernmental - Federal	$9,704,533	$10,158,556	$3,438,766	$7,948,745	$0	$0	–
Miscellaneous	–	–	$364,693	$291,164	$0	$300,000	–
REVENUES TOTAL	**$9,704,533**	**$19,552,100**	**$3,010,457**	**$16,376,970**	**$10,241,888**	**$11,615,517**	**13%**
Expenses							
Non-Represented	$219,176	–	–	–	$0	$0	–
Retirement	–	–	$28	$2,246	–	–	–
Insurance	–	–	$87	$4,486	–	–	–
Other Personnel Expenses	$366	–	$1,769	$1,529	$0	$0	–
Client Services	–	–	$715	$280	$0	$0	–
Furniture & Equipment <$10K	–	$168,309	$46,726	$25,618	$50,000	$50,000	0%
IT Software & Equipment	–	$24,700	–	–	$0	$0	–
Other Contract Services	–	$428,992	$2,308,303	$2,432,423	$3,750,000	$4,872,129	30%
Program Expenses	–	$131,083	$114,529	$122,291	$0	$0	–
Rent & Facilities Expense	–	–	$3,234	$6,747	$0	$0	–
Training & Professional Development	–	–	$390	–	–	–	–
Capital Expenditures	–	$537,558	$328,523	$1,824,929	$3,000,000	$3,250,000	8%
Internal Service Charges	–	–	–	$3,434	$3,500	$5,000	43%
Transfers Out	$91,448	$1,166,757	$634,464	$637,470	$0	$0	–
Contingency	–	–	–	–	$3,438,388	$3,438,388	0%
EXPENSES TOTAL	**$310,990**	**$2,457,400**	**$3,438,767**	**$5,061,453**	**$10,241,888**	**$11,615,517**	**13%**
Revenues less Expenses	$9,393,543	$17,094,699	-$428,310	$11,315,518	$0	$0	–

Radio Communications Systems Fund 291-291

BUDGET ORG

Fund: 291 Radio Communications Systems Fund
Dept: 291 Public Safety Communications
Category: Public Safety

KEY STAFF

Sheriff Adam Shanks (Elected Official)
Jamie Russell, Administrative Lieutenant
Samantha Buckley, Emergency Manager

OVERVIEW

This Office acts as a cost center for County Public Safety Communications. Funds for this department facilitate the management and maintenance of the County's communication infrastructure.

SERVICES PROVIDED

- Manage and coordinate maintenance needs of the county emergency radio communications system infrastructure
- Manage budget including cost share, contracts/leases, and billing and payment processes
- Develop and update countywide Radio Communications Plan

REVENUE

- General Fund
- User Agency Cost Sharing
- Rental Revenue from site tenants
- Grant Funding

REVENUE & EXPENDITURE SUMMARY

Radio Communications Systems Fund Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$135,528	$177,393	$168,737	$161,824	$37,848	$205,000	442%
Charges For Services	$125,593	$106,215	$97,324	$180,690	$156,093	$167,374	7%
Intergovernmental	–	–	–	–	$1,980,000	$2,000,000	1%
Intergovernmental - Federal	–	–	$48,287	–	$0	$0	–
Intergovernmental - Other	–	–	$16,096	–	–	–	–
Intergovernmental - State	–	–	$37,758	$173,458	$197,658	$0	-100%
Miscellaneous	–	–	$10,674	$6,375	$4,300	$5,000	16%
Interfund Transfers In	$58,404	$61,064	$63,858	$66,790	$70,145	$59,104	-16%
REVENUES TOTAL	**$319,525**	**$344,672**	**$442,733**	**$589,138**	**$2,446,044**	**$2,436,478**	**0%**
Expenses							
Part Time	–	–	$350	–	$40,000	$40,000	0%
Other Personnel Expenses	–	–	$33	–	$0	$0	–
Furniture & Equipment <$10K	$23,075	$37,458	$25,860	$13,988	$25,000	$25,000	0%
Office Expense	$6,070	$6,812	$4,524	$3,832	$8,000	$5,000	-37%
Other Contract Services	$8,848	$10,974	$56,665	$43,818	$2,107,030	$2,002,760	-5%
Program Expenses	$24,820	$25,107	$26,976	$27,320	$27,220	$28,306	4%
Rent & Facilities Expense	$73,793	$87,067	$80,757	$111,134	$80,000	$96,000	20%
Capital Expenditures	–	–	$64,382	$96,968	$100,000	$0	-100%
Internal Service Charges	$5,526	$8,517	$9,869	$13,495	$13,500	$21,002	56%
Contingency	–	–	–	–	$45,294	$218,410	382%
Unappropriated	–	$0	–	–	$0	$0	–
EXPENSES TOTAL	**$142,132**	**$175,935**	**$269,417**	**$310,554**	**$2,446,044**	**$2,436,478**	**0%**
Revenues less Expenses	$177,393	$168,737	$173,316	$278,584	$0	$0	–

CHALLENGES & OPPORTUNITIES

Challenges:
- Unstable federal funding

Opportunities:
- Continue to research more local funding opportunities

GOALS & OBJECTIVES

- Complete radio communications system upgrades with COPS grant funding
- Update rental lease agreements for tower sites
- Improve Radio Communication Budget Continuity Documentation

PERFORMANCE MEASURES

- Maintain fully operational radio communications system for emergency response agencies, including police/fire/EMS/public roads/Public Safety Answering Point (PSAP Centers) in and for Lincoln County
- Obtain revenue through grant opportunities for equipment upgrades and communications infrastructure at tower sites

DUII Fund 601-520

BUDGET ORG

Fund: 601 DUI Fund
Dept: 520 DUII
Category: Public Safety

KEY STAFF

Kristin Yuille, County Counsel

OVERVIEW

This set-aside fund was established to comply with the legal provisions concerning the expenditure of funds obtained through civil forfeiture (specifically DUII) proceedings. Expenditures must comply with Ballot Measure 3 (Or. Const, Art XV, Sec 10) “The Oregon Property Protection Act of 2000”, and ORS chapter 131A (see ORS 131A.360). Qualifying expenditures are limited by law.

MAJOR ACTIVITIES

- None

FUNDING SOURCES

- Civil Forfeitures in accordance with law and agreements.
- Interest on existing Fund balances.

REVENUE & EXPENDITURE SUMMARY

DUII Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$22,703	$22,858	$21,670	$20,823	$19,857	$19,857	0%
Miscellaneous	$154	$672	$975	$958	$500	$500	0%
Permits & Fees	–	–	$15	–	$0	$0	–
REVENUES TOTAL	**$22,858**	**$23,530**	**$22,660**	**$21,781**	**$20,357**	**$20,357**	**0%**
Expenses							
Other Contract Services	–	$1,351	$1,450	$107	$16,000	$16,000	0%
Internal Service Charges	–	$509	$521	$522	$525	$525	0%
Contingency	–	–	–	–	$3,832	$3,832	0%
EXPENSES TOTAL	**–**	**$1,860**	**$1,971**	**$629**	**$20,357**	**$20,357**	**0%**
Revenues less Expenses	$22,858	$21,670	$20,690	$21,152	$0	$0	–

Agate Beach Disposal Fund 603-530

BUDGET ORG

Fund: 603 Agate Beach Closure Fund
Dept: 530 Agate Beach Disposal Site Closure
Category: Community Services

KEY STAFF

Mikel Diwan, Public Works Director
Paul Seitz, Solid Waste Administrator

OVERVIEW

The Agate Beach Disposal Site Closure Fund accounts for revenues and expenditures attributable to Lincoln County as a member of the Lincoln County Consortium for Solid Waste Management (Consortium), an ORS Chapter 190 interagency entity, charged with post closure monitoring and maintenance of the closed Agate Beach Landfill. The County, along with the cities of Newport, Depoe Bay, Lincoln City, Siletz and Toledo formed the Consortium in the early 1980s when the Agate Beach Landfill was operational and accepting waste as a regional landfill. When federal and state regulations required landfills west of the Coast Range (and most west of the Cascades) to close in the early 1990s and imposed significant costly closure actions and post closure maintenance and monitoring obligations on closed landfills, each member of the Consortium following the County's lead established dedicated funds to cover those immediate close costs and then ongoing obligations. The Consortium is currently in its fourth 10-year post closure permit period with the Oregon Department of Environmental Quality (expires 2027).

SERVICES PROVIDED

- Continued funding of operations, post closure monitoring and maintenance of the closed Agate Beach Landfill in accordance with Oregon Department of Environmental Quality (DEQ) closure permit requirements.
- Continued development of options and improvements to provide environmentally safe post closure actions at the landfill site.

REVENUES

- Surcharge on waste hauled by franchised waste haulers for the unincorporated areas of the County.
- Interest on existing Fund balances.

REVENUE & EXPENDITURE SUMMARY

Agate Beach Closure Fund [603]

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$683,568	$675,272	$662,983	$670,690	$689,381	$689,381	0%
Miscellaneous	$4,629	$20,202	$29,994	$30,701	$21,000	$21,000	0%
Permits & Fees	$5,322	$7,836	$8,456	$7,041	$6,000	$6,000	0%
REVENUES TOTAL	**$693,519**	**$703,310**	**$701,433**	**$708,432**	**$716,381**	**$716,381**	**0%**
Expenses							
Other Contract Services	$18,247	$37,567	$33,146	$27,762	$52,000	$52,000	0%
Capital Expenditures	–	–	–	–	$0	$0	–
Internal Service Charges	–	$2,760	$1,079	$1,311	$1,100	$1,100	0%
Contingency	–	–	–	–	$663,281	$663,281	0%
Unappropriated	–	–	–	–	$0	$0	–
EXPENSES TOTAL	**$18,247**	**$40,327**	**$34,226**	**$29,074**	**$716,381**	**$716,381**	**0%**
Revenues less Expenses	$675,272	$662,983	$667,207	$679,359	$0	$0	–

CHALLENGES & OPPORTUNITIES

- **Continued compliance with DEQ Permit requirements for maintenance and monitoring of the site.**
- **Annual and periodic reports, studies, and financial assurance provided DED in accordance with Permit requirements.**

GOALS & OBJECTIVES

- **Continued compliance with DEQ permit requirements.**
- **Work on next steps after expiration of Permit in 2027. Include leachate options, groundwater monitoring, and allowable facilities future uses.**

PERFORMANCE MEASURES

- **Resources continue to meet or exceed expected County funding obligations.**
- **Next options for site determined well in advance of 2027 permit expiration.**

County Commons Facilities Fund 607-811

BUDGET ORG

Fund: 607 County Commons Fund
Dept: 811 County Commons Facilities
Category: Community Services

KEY STAFF

Vacant, County Administrator

OVERVIEW

This fund serves to operate and maintain the County Commons Facilities and provides funding for the annual Lincoln County Fair event. The County concluded a comprehensive public Master Planning Project for redevelopment of the Commons (Commons Master Plan), adopted by the Fair Board and Board of Commissioners at the conclusion of a joint meeting of the Boards on March 27, 2019. The Commons Master Plan calls for major improvements and replacement of facilities and an operational and management plan for the facilities and events. The Fair Board and Board of Commissioners adopted a Memorandum of Agreement (MOA) on March 16, 2022, reflecting the expected broader use of the Commons Facilities on a year-round basis. Under that MOA the Fair Board's primary function is to plan, prepare and produce the County Fair Event. The Board of Commissioners, through its administrative resources and contracting, will manage the Commons for all other aspects of this facility. In 2026 and 2027, the County Commons will be undergoing various reconstruction activities to complete projects identified in the County Commons Master Plan. Upon completion of this construction, the Lincoln County Commons will be a multi-use, year-round location serving as the home of the Lincoln County Fair, other year-round events, and a strategic central location for responses to county needs for circumstances like the recent wildfires, mass responses (vaccinations) and other emergency uses.

MAJOR ACTIVITIES

- Implement new management structure for Lincoln County Commons in accordance with Commons Master Plan and Memorandum of Agreement.

- Continue work on redevelopment of Commons Facilities in accordance with Commons Master Plan as may be amended by the Board of Commissioners as details plans are developed.

FUNDING SOURCES

- Transient Room Tax Revenues authorized by voters for operational funding of Commons and Events. (Also funding of redevelopment plans).
- State Video Lottery funds (for Annual Fair Event).
- Fees, ticket/admission receipts, sponsorships, and other sources for events or facilities.

REVENUE & EXPENDITURE SUMMARY

County Commons Facilities [607]

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$4,050,783	$5,301,923	$6,461,536	$460,966	$403,157	$403,157	0%
Intergovernmental - State	–	$55,555	$222,222	–	$0	$0	–
Miscellaneous	$32,094	$171,056	-$21,263	$37,216	$50,000	$50,000	0%
Other Taxes & Land Sales	$1,535,546	$1,181,372	$1,021,824	$1,020,845	$900,000	$900,000	0%
REVENUES TOTAL	**$5,618,423**	**$6,709,906**	**$7,684,318**	**$1,519,028**	**$1,353,157**	**$1,353,157**	**0%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	–	–	–	–	$0	$0	–
Represented	–	–	–	–	$0	$0	–
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Retirement	–	–	–	–	$0	$0	–
Insurance	–	–	–	–	$0	$0	–
Other Personnel Expenses	–	–	–	–	$0	$0	–
Furniture & Equipment <$10K	–	–	$5,210	–	$10,000	$10,000	0%
Other Contract Services	–	$8,929	$1,967	$2,676	$11,500	$11,500	0%
Program Expenses	–	$1,478	–	–	$0	$0	–
Capital Expenditures	$108,500	$262,342	–	–	$0	$0	–
Internal Service Charges	–	$2,596	$1,301	$1,873	$1,500	$1,500	0%
Transfers Out	$208,000	$258,000	$7,068,325	$1,129,666	$1,058,000	$1,058,000	0%
Contingency	–	–	–	–	$272,157	$272,157	0%
EXPENSES TOTAL	**$316,500**	**$533,345**	**$7,076,802**	**$1,134,215**	**$1,353,157**	**$1,353,157**	**0%**
Revenues less Expenses	$5,301,923	$6,176,561	$607,516	$384,813	$0	$0	–

RECENT ACCOMPLISHMENTS

- **$277,000 in state funding for improvement of barn facility on Commons grounds awarded and spent, beginning redevelopment project.**
- **Renewal by legislature of video lottery funding for Fair Event.**
- **Adoption and implementation of MOA addressing operation and management of the Commons grounds and events.**

GOALS & OBJECTIVES

Goals and objectives for the 2026/2027 Fiscal Year include:

- **Implement new management structure for Lincoln County Commons in accordance with Commons Master Plan and Memorandum of Agreement.**
- **Develop operational procedures and fee schedules for the use of the County Commons facilities.**
- **Oversee work on redevelopment of Commons Facilities in accordance with Commons Master Plan.**
- **Complete financing for project costs.**

PERFORMANCE MEASURES

- **None currently. Once the County Commons is fully operational, then various performance measures can be established.**

Special Districts

OVERVIEW

The Lincoln County Board of Commissioners and budget committees also review and approve the budgets for several legally separate Special Districts. These districts have their own separate funding streams and operating missions. Summary totals for the Lincoln County Budget do not include these funds. The County Board of Commissioners serves as the governing body for each district, and management of the County has operational responsibility for the component units. Revenue and expenditure details can be found in the individual funds created for each district as follows:

Lincoln County Transportation District Fund-204

The Lincoln County Board of Commissioners and budget committees also review and approve the budgets for several legally separate Special Districts. These districts have their own separate funding streams and operating missions. Summary totals for the Lincoln County Budget do not include these funds. The County Board of Commissioners serves as the governing body for each district, and management of the County has operational responsibility for the component units. Revenue and expenditure details can be found in the individual funds created for each district as follows:

Lincoln County Solid Waste District Fund-210

This fund is responsible for county-wide solid waste management planning and enforcement. The principal revenue sources for this fund are charges to waste haulers within the County for tons of waste hauled.

Lincoln County Animal Services District Fund-212

This district is supported by a property tax levy, the sale of dog licenses and fees charged by the County Animal Shelter to operate the shelter and provide animal control services county-wide.

Siletz Area Enhanced Law Enforcement District Fund-230

This fund accounts for the law enforcement activities for the special district established for that purpose. It is funded by a property tax levy and contributions from the Confederated Tribes of the Siletz Indians.

Lincoln County Extension Service District Fund-859

This fund accounts for the operations of the OSU/Lincoln County Extension District which provides educational programs to county citizens. The district is funded mainly by property taxes.

Animal Services District Fund 212-213

BUDGET ORG

Fund: 212 Animal Services District
Dept:213 Animal Control and 812 Animal Shelter
Category: Public Safety

KEY STAFF

Sheriff Adam D. Shanks (Elected Official)
Administrative Lieutenant Jamie Russell
Animal Shelter Manager Marie Gainer

OVERVIEW

The Lincoln County Animal Shelter (LCAS) provides a safe haven for stray dogs and abandoned, abused and neglected domestic animals in Lincoln County. Animal Services Division personnel provide education to the public on animal welfare issues, establish and sustain modern, progressive animal sheltering and adoption programs, provide services to help keep pets in their homes, and prevent euthanasia of adoptable animals. Animal shelter staff coordinate with Animal Services Deputies on the enforcement of humane intervention policies and Oregon's animal anti-cruelty laws.

SERVICES PROVIDED

Location: 220 SW Dahl Avenue
Waldport, OR 97394
Phone: (541) 265-6610/541-265-0720
Hours of Operation: Tuesday - Saturday 9:00 a.m. - 4:00 p.m.
Closed on Holidays
Email: lcanimalshelter@co.lincoln.or.us
Website: Animal Shelter | Lincoln County, OR
Adoption Services: https://www.co.lincoln.or.us/693/Adoption-Information
Pet Surrendering Services: https://www.co.lincoln.or.us/706/Surrendering-a-Pet
Pet Licensing Services: http://www.co.lincoln.or.us/695/Pet-Licensing

Current Services:

- In accordance with Oregon Statutes, Lincoln County Animal Shelter provides safe, humane, enriching housing to animals in care at the Lincoln County Animal Shelter
- As required by law, LCAS immediately admits all dogs found running at large, and any domestic animal seized as evidence in animal cruelty investigations
- LCAS also immediately admits all domestic animals left without a caregiver due to arrest, accident, or medical emergencies

- Animal Services Deputies enforce laws related to animal care and welfare and respond to calls for service 7 days a week
- Maintain Lincoln County's pet licensing program
- Provide education to the public on animal welfare issues
- Encourage pet retention by providing resources to pet owners

GOALS & OBJECTIVES

- Finalize shelter operations within new facility
- Continue implementation of pet retention programs through partnerships with Central Coast Humane Society, Friends of Lincoln County Animals (FOLCAS), and other organizations to keep pets in their homes
- Enhance community partnerships
- Establish on-site spay/neuter clinic for shelter animals

REVENUE & EXPENDITURE SUMMARY

Animal Services Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$215,496	$602,104	$775,860	$942,596	$995,582	$995,582	0%
Fines	–	–	$121	$315	$0	$250	–
Intergovernmental - Federal	–	–	–	–	$0	$0	–
Intergovernmental - State	$5,858	$2,321	$1,284	$6,394	$0	$12,500	–
Miscellaneous	$346,227	$65,573	$108,888	$68,507	$35,000	$38,000	9%
Other Taxes & Land Sales	–	–	–	–	$0	$0	–
Permits & Fees	$53,197	$47,300	$38,160	$30,085	$29,500	$29,500	0%
Property Taxes	$940,401	$962,073	$995,320	$1,024,007	$989,415	$1,089,705	10%
Trust & Agency Receipts	–	–	–	$5,253	–	–	–
REVENUES TOTAL	**$1,561,178**	**$1,679,371**	**$1,919,634**	**$2,077,157**	**$2,049,497**	**$2,165,537**	**6%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$62,826	$73,108	$86,192	$88,155	$93,960	$0	-100%
Represented	$336,195	$310,929	$340,456	$284,039	$368,174	$493,698	34%
Part Time	$0	$2,556	–	–	$0	$0	–
Holiday & Special Rate Pay	$13,148	$11,488	$12,204	$13,193	$7,700	$19,735	156%
Overtime	$15,615	$9,199	$11,356	$20,157	$4,325	$24,525	467%
Retirement	$47,757	$45,164	$50,080	$45,309	$51,837	$54,702	6%
Insurance	$122,178	$102,194	$102,016	$93,141	$190,812	$170,938	-10%
Other Personnel Expenses	$47,120	$39,430	$43,389	$35,167	$46,834	$49,684	6%
Client Services	$32,929	$30,162	$18,002	$22,117	$25,000	$40,000	60%
Furniture & Equipment <$10K	$6,646	$7,787	$3,836	$1,688	$10,000	$1,000	-90%
IT Software & Equipment	–	$0	–	–	$0	$0	–
Office Expense	$36,631	$30,544	$37,419	$35,838	$33,348	$54,600	64%
Other Contract Services	$31,427	$33,173	$58,239	$34,906	$31,800	$48,500	53%
Program Expenses	$70,553	$53,939	$52,565	$40,165	$34,996	$42,500	21%
Rent & Facilities Expense	$3,741	$3,482	$1,937	$1,233	$3,000	$3,000	0%
Training & Professional Development	$1,165	$2,458	$2,007	$2,315	$2,600	$2,850	10%
Travel	$1,695	$978	$1,684	$2,193	$4,000	$4,200	5%
Internal Service Charges	$129,450	$141,151	$162,677	$151,508	$203,816	$202,171	-1%
Transfers Out	–	–	–	–	$0	$0	–
Contingency	–	–	–	–	$937,295	$953,434	2%
EXPENSES TOTAL	**$959,073**	**$897,740**	**$984,060**	**$871,126**	**$2,049,497**	**$2,165,537**	**6%**
Revenues less Expenses	$602,104	$781,631	$935,574	$1,206,031	$0	$0	–

CHALLENGES & OPPORTUNITIES

Challenges:

- Increase to housing of stray dogs
- Long term housing of 16 German Shepherds

Opportunities:

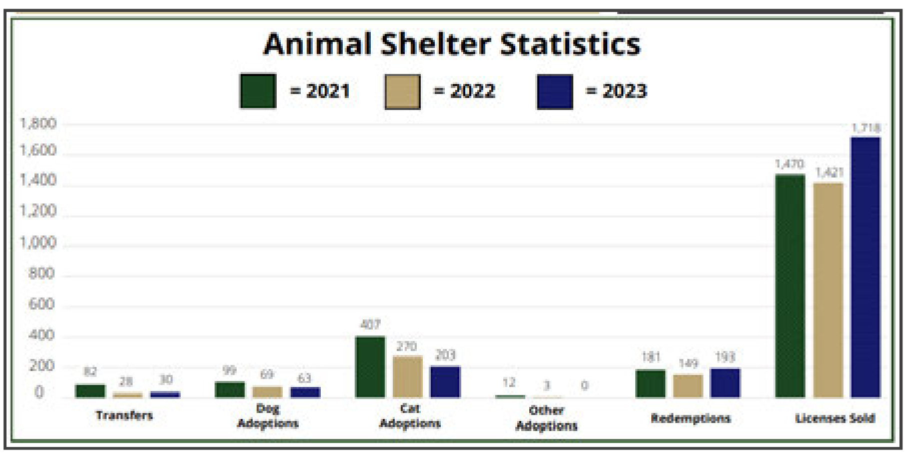
- Move to new facility with new technology and adequate housing should increase efficiency of care and staff time for completing daily operational needs within the facility

REVENUE

- Animal Services Tax District
- Animal Adoption Fees
- Sale of pet licenses
- Private donations
- Grants

PERFORMANCE MEASURES

- The Lincoln County Animal Shelter partners with community organizations, to provide pet food and supplies to citizens in need. The Animal Shelter is committed to providing a safe haven for the community's animals by protecting animal welfare and public safety; rescuing, reuniting, rehabilitating and rehoming animals in need, helping keep pets and families together, and promoting responsible pet guardianship through licensing and education.
  - In 2025:
  - Lincoln County Animal Shelter cared for 380 animals and licensed 2478 dogs and cats
  - Animal Services Deputies responded to 1416 calls for service
  - LCAS Volunteer program had 43 active volunteers who donated nearly 849 hours of work
  - Medical Trust Fund paid over $20,000 for veterinary diagnostics and treatment



Workforce Summary

Animal Control

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
ANIMAL CONTROL	2	2	2	2
FTE	**2**	**2**	**2**	**2**

Animal Shelter

DEPARTMENT	FY2024	FY2025	FY2026	FY2027

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
ANIMAL SHELTER	5	5	5	5
FTE	**5**	**5**	**5**	**5**

SUPPLEMENTAL INFORMATION

Lincoln County Animal Shelter

Extension Services District Fund 859-820

BUDGET ORG

Fund: 859 Extension Services District
Dept: 820 Extension District Operations
Category: Community Services

KEY STAFF

Wiley Thompson, Regional Director
Emily Blume, Office Manager/Budget Manager

OVERVIEW

OSU Extension's network of teachers, experts, mentors, and volunteers is at your service, across Oregon and here at home. Learning with you. Sharing knowledge. Putting lessons into practice. When collaboration occurs, it can create positive changes in communities. Helping farmers and gardeners grow healthy foods. Strengthening the economic and ecological future. Helping people of all ages, families, and communities thrive, and much more.

SERVICES PROVIDED

Location: 1211 SE Bay Blvd. Newport, OR
Phone: 541-574-6534
Hours of Operation: Monday through Thursday from 8:00 a.m. to 5:00 p.m. (Closed from 12:00 to 1:00 p.m. for lunch.) *Friday's are by appointment only*
Website: OSU Extension Service

Staffing:

Current Services:

- 4-H Programs
- Family & Community Health and Food Preservation
- Master Gardeners
- Small Farms Programs
- Oregon Sea Grant Programs
- OSU Forestry & Natural Resources

The department provides reliable, research-based education and advice to help you make informed decisions. Access is affordable—often free. Learn through one-on-one conversations with experts, workshops, conferences, publications, hotlines, online classes, and youth development clubs and activities.

GOALS & OBJECTIVES

The Oregon State University Extension Service engages the people of Oregon with research-based knowledge and education that:

- ***strengthens communities and economies***
- ***sustains natural resources, and***
- ***promotes healthy families and individuals***

The County-based Extension programs are:

- ***Community-based* - To value community relationships and connect OSU to local people and issues to enhance the present and the future of the people and communities of Oregon**
- ***Accountable to the public* - To focus on achieving measurable outcomes, and document and communicate the impact and value of the work**
- ***Provide credible information* - To deliver relevant, research-based knowledge through educational programs.**
- ***Serve all* - To exhibit respect, value differing perceptions and world views**
- ***Work through partnerships* - To collaborate with academic, public, and private partners to achieve greater results and build community capacity. To value the public good that comes from collaborating with volunteers**
- ***The programming is responsive* - To engage with community partners and learners to identify priority issues and needs, to design timely responses, and to build future capability**

Services are prioritized based on needs assessments conducted by each program area. Additionally, to receive input from citizen advisory committee members to better target and refine program activities. The communities served provide an invaluable source of feedback on the programming and are often involved in co-creating knowledge, as co-creation is a pillar of Extension work.

Oregon State University

REVENUE & EXPENDITURE SUMMARY

Extension Service District Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$939,299	$962,426	$1,009,704	$1,045,140	$1,041,714	$1,067,125	2%
Intergovernmental - Local	–	–	–	–	$0	$0	–
Intergovernmental - State	$2,402	$2,824	$7,410	$4,552	$5,000	$6,000	20%
Miscellaneous	$7,058	$33,313	$51,898	$54,929	$50,000	$40,000	-20%
Other Taxes & Land Sales	–	–	–	–	$0	$0	–
Property Taxes	$385,686	$395,465	$408,854	$420,799	$446,000	$442,125	-1%
Trust & Agency Receipts	–	–	–	$2,154	–	–	–
REVENUES TOTAL	**$1,334,445**	**$1,394,029**	**$1,477,866**	**$1,527,573**	**$1,542,714**	**$1,555,250**	**1%**
Expenses							
Furniture & Equipment <$10K	$2,316	–	–	–	$350	$0	-100%
Office Expense	$425	$50	$547	$828	$600	$850	42%
Other Contract Services	$315,000	$313,771	$377,089	$406,625	$410,000	$422,976	3%
Program Expenses	$1,228	$5,752	$293	–	$25,750	$3,248	-87%
Rent & Facilities Expense	$53,050	$53,050	$53,050	$53,050	$53,050	$53,050	0%
Capital Expenditures	–	$10,000	–	–	$0	$0	–
Internal Service Charges	–	–	$6,329	$7,217	$8,000	$8,000	0%
Contingency	–	–	–	–	$644,964	$667,126	3%
Unappropriated	–	–	–	–	$400,000	$400,000	0%
EXPENSES TOTAL	**$372,019**	**$382,623**	**$437,308**	**$467,720**	**$1,542,714**	**$1,555,250**	**1%**
Revenues less Expenses	$962,426	$1,011,406	$1,040,558	$1,059,853	$0	$0	–

CHALLENGES & OPPORTUNITIES

Our biggest challenge moving forward is the federal cuts to our SNAP-Education program. Beginning October 2026, we will no longer have our SNAP-Education Program. Our Family and Community Health program is currently planning what this looks like moving forward. We will still have health and nutrition programming and outreach to the community, but it will look different than in years past. One of our solutions to these cuts is to strengthen our partnerships with our government and non-profit entities in the county so we can continue providing health outreach to the community.

REVENUE

- **Property taxes approved by voters in 1988**
- **Grants**
- **Interest**
- **State Forestry Distribution**

PERFORMANCE MEASURES

Each of the six Extension programs develop their own performance measures. Those measures are reviewed by the program leader and state team in conjunction with the regional director. Performance measures are designed to support specific program lines of effort. These program initiatives are developed after a needs assessment of the community to be served. Considerations when choosing performance measures might include:

- ***Baseline Data:*** **Establish a baseline for each measure to track progress over time.**
- ***Data Availability:*** **Ensure reliable data sources are accessible to measure chosen indicators.**
- ***Community Input:*** **Involve residents in identifying key priorities and performance measures that matter most to them.**
- ***Target Setting:*** **Set realistic and achievable targets for each performance measure.**
- ***Regular Monitoring:*** **Regularly review and update performance measures based on community needs and changing circumstances.**

An example of performance measures from the Farm to School program is shared below. Research shows that farm-to-school and school garden activities may improve:

- ***Access:*** **Increase participation in the school meal program to improve access to nutritious meals.**
- ***Nutrition:*** **Increase consumption of vegetables and fruits, whole grains and dairy to improve nutrition and health outcomes; Improve knowledge and attitudes about agriculture, food, nutrition and the environment.**
- ***Environment:*** **Promote environmental stewardship and connection to place.**
- ***Equity:*** **Promote food justice by supporting healthy and equitable community food systems.**
- ***Economy:*** **Support economic development by increasing market opportunities for farmers, ranchers, fishers, hunters, gatherers, food processors, and distributors.**

SUPPLEMENTAL INFORMATION

Lincoln County | OSU Extension Service (oregonstate.edu)

Siletz Area Enhanced Law Enforcement Fund 230-230

BUDGET ORG

Fund: 230 Siletz Law Enforcement Operations
Dept: 230 Siletz Law Enforcement Operations
Category: Public Safety

KEY STAFF

Sheriff Adam Shanks (Elected Official)
Lieutenant Karl Vertner, Patrol Commander

OVERVIEW

The Lincoln County Sheriff's Office provides 80 hours of dedicated patrol services covering the current geographical area of the Siletz Rural Protection Fire District in collaboration with funding from the Confederated Tribes of Siletz Indians and a special taxing district within the Siletz Fire District. Coverage is provided by two (2) full-time patrol deputies.

SERVICES PROVIDED

Current Services:

- Criminal investigations, traffic enforcement, and outreach
- Community Education
- Confederated Tribes of Siletz Indians meetings and activities
- Strong community attendance/engagement at National Night Out
- Installation of mounted speed radar sign throughout district
- Continue gaining trust of community stakeholders
- Install previously purchased service Radar Speed Signs
- Increase Community Engagement for National Night Out 2025 and other community events

GOALS & OBJECTIVES

- Continue gaining trust of community stakeholders
- Install previously purchased service Radar Speed Signs
- Increase Community Engagement for National Night Out 2025 and other community events

REVENUE & EXPENDITURE SUMMARY

Siletz Area Enhanced Law Enforcement District Expenses & Rev

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$237,012	$306,699	$331,218	$430,263	$655,405	$655,405	0%
Intergovernmental - Local	$161,814	$128,443	$184,655	$234,985	$190,947	$193,894	2%
Miscellaneous	$45	$153	$19,473	$510	$0	$0	–
Other Taxes & Land Sales	–	–	–	–	$0	$0	–
Property Taxes	$243,176	$251,637	$259,449	$268,506	$256,241	$263,552	3%
REVENUES TOTAL	**$642,046**	**$686,933**	**$794,795**	**$934,264**	**$1,102,593**	**$1,112,851**	**1%**
Expenses							
Overtime	–	–	–	–	$5,000	$10,000	100%
Furniture & Equipment <$10K	–	$52	–	$34,761	$18,000	$18,000	0%
Office Expense	$435	$50	$547	$741	$500	$500	0%
Other Contract Services	$1,329	$4,000	$20,229	$16,926	$13,000	$17,500	35%
Training & Professional Development	–	–	–	–	$2,500	$2,500	0%
Travel	–	–	–	–	$2,500	$2,500	0%
Internal Service Charges	$333,582	$350,246	$366,831	$366,070	$381,446	$388,288	2%
Contingency	–	–	–	–	$679,647	$673,563	-1%
EXPENSES TOTAL	**$335,346**	**$354,348**	**$387,607**	**$418,498**	**$1,102,593**	**$1,112,851**	**1%**
Revenues less Expenses	$306,699	$332,585	$407,188	$515,766	$0	$0	–

CHALLENGES & OPPORTUNITIES

Opportunities:

- **Increase Traffic Safety in the Siletz Area Law Enforcement Service District through visible presence and enforcement in high traffic areas**
- **Increase presence and education working in partnership with the Siletz Valley Charter School**

REVENUE

- **Confederated Tribes of Siletz Indians**
- **Property tax within the boundaries of the Siletz Rural Fire Protection District**

PERFORMANCE MEASURES

- **Enhance physical presence during high traffic patterns throughout the district to reduce traffic violations and increase safety throughout the district**

  - **2103 Calls for service**
  - **Average Response time to calls for service- 10 minutes 25 seconds**

Transit District Fund 204-115

BUDGET ORG

Fund: 204 Transit District Fund
Dept: 115 Transit Administration
Category: Community Services

KEY STAFF

Cynda Bruce, Transit Director

OVERVIEW

Lincoln County Transit provides safe, reliable, and accessible public transit to visitors and residents of Lincoln County. The services include a scheduled bus system along the Hwy 18, Hwy 20 and Hwy 101 corridors, outlying cities, and communities. City loop bus services are offered in Newport and Lincoln City within the city boundaries. Door-to-door services, commonly known as "dial-a-ride", enable residents and visitors to obtain service to meet medical, recreation and other services.

In 2019 the Transit District began enhancing services with funding created through HB-2017, known as STIF (Statewide Transportation Improvement Funds). Service increases made available through this funding include Sunday and holiday service on the Lincoln City Loop, student transportation and expanded west side service in Siletz.

SERVICES PROVIDED

Departmental Information:
Location: 410 NE Harney Street, Newport, OR 97365
Office Hours: 7 am to 5 pm Monday through Friday
Hours of Operation: 5:30 am to 9:30 pm Sunday through Saturday
Phone Number: 541-265-4900
Staffing: Services are provided by County staff of 25.5 FTE's, with all services provided in-house.

Current Services Include:

- Dial-A-Ride bus service
- Inter-city bus service
- Inter-community bus service
- City loop bus services

GOALS & OBJECTIVES

- Maintain current transit services
- Initiate Waldport city bus loop that will operate Monday through Friday

- Build a new transit hub in Waldport to provide community access to transit services

REVENUE & EXPENDITURE SUMMARY

Transit District Fund Revenues vs Expenses

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$3,664,518	$5,031,273	$5,561,051	$6,394,787	$6,282,624	$6,316,402	1%
Charges For Services	$511,597	$478,353	$575,973	$648,003	$551,203	$559,203	1%
Intergovernmental - Federal	$1,295,787	$586,007	$845,604	$1,048,826	$1,350,964	$1,350,964	0%
Intergovernmental - State	$914,877	$857,164	$1,072,372	$1,116,648	$1,061,373	$1,029,437	-3%
Miscellaneous	$52,919	$184,834	$298,728	$331,085	$227,000	$235,000	4%
Other Taxes & Land Sales	–	–	–	–	$0	$0	–
Property Taxes	$831,866	$853,800	$882,555	$908,455	$913,000	$941,000	3%
Trust & Agency Receipts	–	–	–	$4,651	–	–	–
REVENUES TOTAL	**$7,271,564**	**$7,991,432**	**$9,236,283**	**$10,452,455**	**$10,386,164**	**$10,432,006**	**0%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$312,536	$330,492	$388,465	$388,421	$476,974	$996,393	109%
Represented	$650,427	$570,392	$681,599	$693,958	$1,272,597	$839,709	-34%
Part Time	$30,023	$35,574	$43,938	$59,174	$50,000	$85,000	70%
Holiday & Special Rate Pay	$375	$345	$360	$360	$360	$720	100%
Overtime	$48,654	$60,458	$58,522	$63,922	$57,000	$57,000	0%
Retirement	$115,300	$108,288	$126,889	$131,829	$195,852	$153,444	-22%
Insurance	$220,419	$187,381	$214,499	$229,972	$772,947	$894,293	16%
Other Personnel Expenses	$123,381	$104,226	$123,518	$117,680	$196,586	$143,687	-27%
Furniture & Equipment <$10K	$249	$1,446	$162	$16,560	$28,000	$28,000	0%
Office Expense	$18,671	$23,030	$23,468	$22,080	$72,000	$72,000	0%
Other Contract Services	$54,880	$81,605	$125,482	$157,047	$652,500	$652,500	0%
Program Expenses	$37,595	$26,759	$44,519	$30,378	$205,500	$205,500	0%
Rent & Facilities Expense	$2,400	$4,800	$4,800	$4,800	$4,800	$4,800	0%
Training & Professional Development	$2,374	$780	$9,217	$1,858	$28,000	$28,000	0%
Travel	$137	$681	$2,219	$644	$7,500	$7,500	0%
Capital Expenditures	$0	$557,277	$107,901	–	$2,000,000	$2,000,000	0%
Internal Service Charges	$622,872	$712,146	$936,032	$792,695	$881,346	$881,239	0%
Transfers Out	–	$0	$0	–	$0	$0	–
Contingency	–	–	–	–	$1,652,468	$1,550,487	-6%
Unappropriated	–	–	–	–	$1,831,734	$1,831,734	0%
EXPENSES TOTAL	**$2,240,291**	**$2,805,681**	**$2,891,590**	**$2,711,380**	**$10,386,164**	**$10,432,006**	**0%**
Revenues less Expenses	$5,031,273	$5,185,751	$6,344,693	$7,741,074	$0	$0	–

CHALLENGES & OPPORTUNITIES

- **A major challenge has been keeping enough CDL drivers on staff to cover routes, including coverage for sick leave and vacations. Driver staffing levels have improved.**
- **Future challenges will include funding. The transit program is well-funded currently. This is due to a healthy reserve being put into place for the challenging times that may occur in the future.**

REVENUE

- **Property tax base (00.0975 cents per thousand)**
- **State funding**
- **Federal funding**
- **Confederated Tribes of Siletz Indians**

- Cities of Newport and Lincoln City
- Bus fares

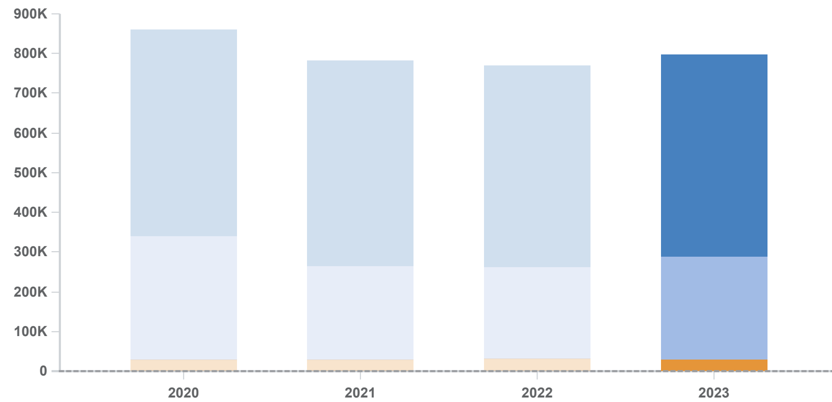
PERFORMANCE MEASURES

PERFORMANCE MEASURES/METRICS:

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Rides Provided	231,473	257,450	288,727	296,596
Hours of Service	30,108	29,412	29,804	29,857
Annual Miles	508,655	510,713	524,068	546,367
# of Buses	19	19	19	19

Transit Metrics

Data Updated Apr 02, 2024, 11:32 PM



797,585.78

Transit Metrics in 2023

Workforce Summary

Transit Administration

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
TRANSIT ADMINISTRATION	31	32.7	32.45	30.869
FTE	**31**	**32.7**	**32.45**	**30.869**

SUPPLEMENTAL INFORMATION

Transit News & Updates | Lincoln County Oregon

Solid Waste District Fund 210-809

BUDGET ORG

Fund: 210 Solid Waste District
Dept: 809 Forest Enforcement and 810 Operations
Category: Community Services

KEY STAFF

Mikel Diwan, Public Works Director
Paul Seitz, Solid Waste District Manager

OVERVIEW

The Solid Waste District oversees solid waste management programs mandated by state law. It also administers an Abandoned RV Abatement (ARVA) Program, a Forest Enforcement Program, plays a key role in the Fund 101 Department 285 Forest Enforcement Contract budget program, and coordinates illegal dumping and litter cleanup programs.

SERVICES PROVIDED

Current Services:

- Coordinates regional reduce, reuse, and recycle displays and publications
- Coordinates community events, cleanup events, and household hazardous waste collections
- Administers the Forest Enforcement and ARVA programs
- Promotes and assists with illegal dumping prevention
- Provides continued assistance for the Agate Beach Landfill post-closure permit

GOALS & OBJECTIVES

- Continue the goals of the ARVA program
- Continue publications of relevant materials for public information
- Evaluate the potential for assisting with cleanups on private lands
- Finalize the Debris Management Plan in coordination with Emergency Management

REVENUE & EXPENDITURE SUMMARY

Solid Waste District Expenses & Revenues

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Revenues							
Beginning Balance	$691,834	$970,490	$1,352,512	$1,319,370	$1,146,128	$1,146,128	0%

	ACTUALS				FY26 ADOPTED BUDGET	FY 27 PROPOSED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Variance
Charges For Services	$513,351	$762,697	$461,585	$506,227	$497,000	$479,500	-4%
Fines	–	–	–	–	$0	$0	–
Intergovernmental - Local	–	–	–	–	$0	$100,000	–
Intergovernmental - Other	$426	–	–	–	$0	$0	–
Intergovernmental - State	$42,000	$31,000	$31,000	$31,000	$31,000	$31,000	0%
Miscellaneous	$5,818	$57,433	$112,028	$271,749	$100,000	$70,000	-30%
REVENUES TOTAL	**$1,253,429**	**$1,821,620**	**$1,957,124**	**$2,128,346**	**$1,774,128**	**$1,826,628**	**3%**
Expenses							
Elected Officials	–	–	–	–	$0	$0	–
Non-Represented	$72,866	$77,079	$83,843	$88,261	$95,481	$102,532	7%
Represented	–	–	–	–	$0	$0	–
Part Time	–	–	$7,208	$13,557	$32,000	$32,000	0%
Holiday & Special Rate Pay	–	–	–	–	$0	$0	–
Retirement	$8,633	$8,996	$9,508	$10,248	$11,043	$11,819	7%
Insurance	$21,071	$20,918	$23,504	$24,957	$27,609	$31,211	13%
Other Personnel Expenses	$7,436	$6,801	$7,858	$8,062	$8,774	$9,363	7%
Furniture & Equipment <$10K	–	$3,148	–	–	$2,000	$1,000	-50%
Office Expense	$11,018	$16,892	$13,944	$11,254	$19,200	$8,050	-58%
Other Contract Services	$138,803	$193,418	$291,534	$324,264	$305,500	$419,387	37%
Program Expenses	$2,409	$121,134	$230,404	$324,703	$330,000	$279,900	-15%
Rent & Facilities Expense	$2,400	$2,400	$2,400	$2,400	$2,400	$2,400	0%
Training & Professional Development	$624	$295	$835	$8	$500	$500	0%
Travel	–	–	$197	–	$1,000	$1,000	0%
Capital Expenditures	–	–	–	–	$0	$0	–
Internal Service Charges	$17,679	$21,470	$28,254	$46,583	$31,029	$36,200	17%
Contingency	–	–	–	–	$907,592	$891,266	-2%
EXPENSES TOTAL	**$282,939**	**$472,552**	**$699,490**	**$854,298**	**$1,774,128**	**$1,826,628**	**3%**
Revenues less Expenses	$970,490	$1,349,068	$1,257,634	$1,274,048	$0	$0	–

CHALLENGES & OPPORTUNITIES

- **Costs for the Forest Enforcement Officer contract continue to increase**
- **Opportunity exists to use fund reserves to expand illegal dumping prevention programs**
- **The fund is nearing the end of an expected 5-year revenue spike and are expected to return to pre-2020 levels**
- **A decrease in future revenues may be offset by increasing user fees**
- **Assistance for the Solid Waste Consortium and landfill closure permit creates unique challenges and may be better organized elsewhere**

REVENUE

- **$4 per ton tipping fee (user fee) for solid waste collections**
- **Contracts with the Association of Concerned Landowners for timberland patrols**
- **ODFW Access and Habitat Grant**
- **USFS agreements for forest monitoring and clean-ups**

PERFORMANCE MEASURES

- **Removed and destroyed 67 RVs (motorhomes, travel trailers, campers, and boats) under the ARVA program in FY 2025. For FY2026 the program is on-tract to abate between 40 and 45 RVs**
- **Served 136 cars at the household hazardous waste event held at the North Lincoln Sanitary Service Transfer Station**
- **Collected and recycled approximately 3,400 tires at the annual Old Tire Roundup in 2025**

Workforce Summary

Solid Waste District Operations

DEPARTMENT	FY2024	FY2025	FY2026	FY2027
FTE				
SOLID WASTE DISTRICT OPERATIONS	1	1	1	1
FTE	**1**	**1**	**1**	**1**

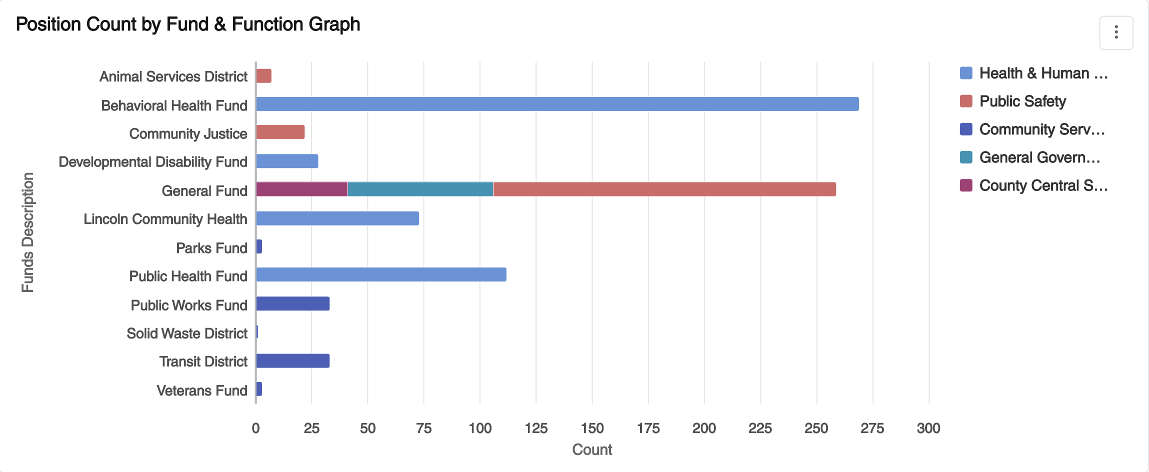
Budgeted Positions

OVERVIEW

Personnel changes are constant, so the County establishes a cutoff for budget purposes. Filled and authorized (not frozen or abolished) vacant positions as of March 17, 2025, were used to establish the Personnel Services budgets for the County's departments. Department managers are free to change, eliminate, or add to positions on this listing, but will need to manage Personnel Services budgets established.

Authorized vacant positions are budgeted at Step 1, with full family benefits, but no other wage modifiers such as interpreter stipends, assignment adjustments such as Field Training Officer, or training/educational enhancements.

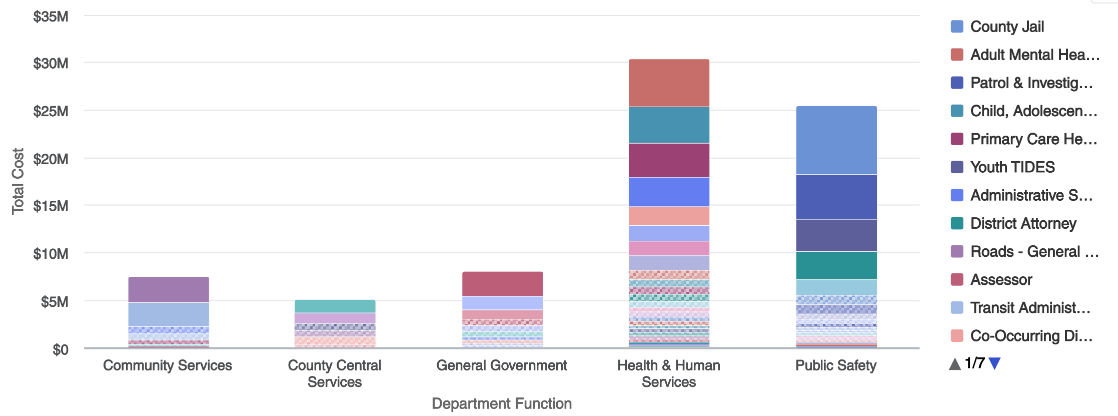
Position Count by Fund & Function



Data Updated: May 14, 2026, 11:34 PM

Positions are distributed across the County's operating funds and special districts. The General Fund is home to most of the County's 500+ positions, with most of the rest in Health and Human Services funds. The remaining positions are associated with other operating funds or Special Districts.

Position Costs by Function & Department



Data Updated: May 14, 2026, 11:34 PM

Total Allocated FTE Count (2027)
580.2441

Pay Plans

KEY STAFF

Lennon Pierce, Finance Director
David Collier, Human Resources Director

OVERVIEW

Pay plans are established effective July 1 of every fiscal year based on the collective bargaining agreements in effect. Employees who are not represented by bargaining agreements typically receive pay adjustments that are in line with represented employees, but at the discretion of the Board of Commissioners. Elected Officials pay is established by the Compensation committee, which is made of 3 Lincoln County residents.

Lincoln County has 3 collective bargaining units as follows:

- Lincoln County Employees Association (LCEA)
  - General
  - Deputy District Attorneys (DDA)
  - Roads
  - Transit
- Fraternal Order of Parole & Probation Officers (FOPPO)
- Lincoln County Deputies Association (LCDA)

Fair Labor Standards Act (FLSA) exempt employees are not eligible for overtime. Employees in this classification include Elected Officials, appointed Directors, and some represented employees. Employees in this group have pay plans that show an annual wage, wihch is paid according to the County's pay frequency (currently bi-weekly). All other employees are overtime eligible and their pay plans show hourly rates.

Elected Officials - FLSA Exempt

Elected Officials - FLSA Exempt

Effective: July 1, 2026

Annual salary paid based on pay frequency

Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Pay Grade
Clerk & Treasuer	100,762	102,273	103,807	105,364	106,944	108,548	110,176	111,829	113,506	115,209	116,937	E01
Commissioner	101,549	103,072	104,618	106,187	107,780	109,397	111,038	112,704	114,395	116,111	117,853	E02
Sheriff *	-	-	-	-	-	-	-	-	-	-	-	E03
District Attorney **	28,394	28,820	29,252	29,691	30,136	30,588	31,047	31,513	31,986	32,466	32,953	E04
Assessor	104,258	105,822	107,409	109,020	110,655	112,315	114,000	115,710	117,446	119,208	120,996	E05

* Sheriff Salary is based upon the compensation of their subordinates. Contact Finance for details.

** This figure represents the County's Supplement to the District Attorney's State salary

Lincoln County Pay Plan

Appointed Directors

Effective: July 1, 2026

Annual salary paid based on pay frequency

Employees will receive an additional 1% over base pay after 10 years of service and an additional 2.5% over base pay after 20 years of service

Range	Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Pay Grade
20	**Base**	**96,363**	**99,254**	**102,232**	**105,299**	**108,458**	**111,712**	**115,063**	**118,515**	**122,070**	**125,732**	**129,504**	**D06**
20	LI10	97,327	100,247	103,254	106,352	109,543	112,829	116,214	119,700	123,291	126,989	130,799	D07
20	LI20	98,772	101,735	104,788	107,931	111,169	114,505	117,940	121,478	125,122	128,875	132,742	D08
21	**Base**	**104,072**	**107,194**	**110,410**	**113,722**	**117,134**	**120,648**	**124,267**	**127,995**	**131,835**	**135,790**	**139,864**	**D09**
21	LI10	105,113	108,266	111,514	114,859	118,305	121,854	125,510	129,275	133,153	137,148	141,263	D10
21	LI20	106,674	109,874	113,170	116,565	120,062	123,664	127,374	131,195	135,131	139,185	143,361	D11
22	**Base**	**112,398**	**115,770**	**119,243**	**122,820**	**126,505**	**130,300**	**134,209**	**138,235**	**142,382**	**146,653**	**151,053**	**D12**
22	LI10	113,522	116,928	120,435	124,048	127,770	131,603	135,551	139,617	143,806	148,120	152,564	D13
22	LI20	115,208	118,664	122,224	125,891	129,668	133,558	137,564	141,691	145,942	150,319	154,829	D14
23	**Base**	**121,390**	**125,032**	**128,783**	**132,646**	**136,625**	**140,724**	**144,946**	**149,294**	**153,773**	**158,386**	**163,138**	**D15**
23	LI10	122,604	126,282	130,071	133,972	137,991	142,131	146,395	150,787	155,311	159,970	164,769	D16
23	LI20	124,425	128,158	132,003	135,962	140,041	144,242	148,570	153,026	157,617	162,346	167,216	D17
24	**Base**	**131,101**	**135,034**	**139,085**	**143,258**	**147,556**	**151,983**	**156,542**	**161,238**	**166,075**	**171,057**	**176,189**	**D18**
24	LI10	132,412	136,384	140,476	144,691	149,032	153,503	158,107	162,850	167,736	172,768	177,951	D19
24	LI20	134,379	138,410	142,562	146,839	151,245	155,783	160,456	165,269	170,227	175,333	180,594	D20
25	**Base**	**141,589**	**145,837**	**150,212**	**154,718**	**159,360**	**164,141**	**169,065**	**174,137**	**179,361**	**184,742**	**190,284**	**D21**
25	LI10	143,005	147,295	151,714	156,265	160,954	165,782	170,756	175,878	181,155	186,589	192,187	D22
25	LI20	145,129	149,483	153,967	158,586	163,344	168,245	173,292	178,490	183,845	189,361	195,041	D23
26	**Base**	**152,916**	**157,503**	**162,228**	**167,095**	**172,108**	**177,271**	**182,589**	**188,067**	**193,709**	**199,520**	**205,506**	**D24**
26	LI10	154,445	159,078	163,850	168,766	173,829	179,044	184,415	189,948	195,646	201,515	207,561	D25
26	LI20	156,739	161,441	166,284	171,272	176,411	181,703	187,154	192,769	198,552	204,508	210,644	D26
27	**Base**	**165,149**	**170,103**	**175,206**	**180,462**	**185,876**	**191,452**	**197,196**	**203,112**	**209,205**	**215,481**	**221,945**	**D27**
27	LI10	166,800	171,804	176,958	182,267	187,735	193,367	199,168	205,143	211,297	217,636	224,164	D28
27	LI20	169,278	174,356	179,586	184,974	190,523	196,238	202,126	208,190	214,435	220,868	227,494	D29

Lincoln County Pay Plan

Non-Represented Employees - FLSA Exempt

Effective: July 1, 2026

Annual salary paid based on pay frequency

Employees will receive an additional 1% over base pay after 10 years of service and an additional 2.5% over base pay after 20 years of service

Range	Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Pay Grade
14	**Base**	**61,927**	**63,785**	**65,699**	**67,670**	**69,700**	**71,791**	**73,945**	**76,163**	**78,448**	**80,801**	**83,225**	**N20**
14	LI10	62,546	64,423	66,356	68,347	70,397	72,509	74,684	76,925	79,232	81,609	84,057	N21
14	LI20	63,475	65,380	67,341	69,362	71,443	73,586	75,794	78,067	80,409	82,821	85,306	N22
15	**Base**	**66,881**	**68,887**	**70,954**	**73,083**	**75,275**	**77,533**	**79,859**	**82,255**	**84,723**	**87,265**	**89,883**	**N23**
15	LI10	67,550	69,576	71,664	73,814	76,028	78,308	80,658	83,078	85,570	88,138	90,782	N24
15	LI20	68,553	70,609	72,728	74,910	77,157	79,471	81,855	84,311	86,841	89,447	92,130	N25
16	**Base**	**72,231**	**74,398**	**76,630**	**78,929**	**81,297**	**83,736**	**86,248**	**88,835**	**91,500**	**94,245**	**97,072**	**N26**
16	LI10	72,953	75,142	77,396	79,718	82,110	84,573	87,110	89,723	92,415	95,187	98,043	N27
16	LI20	74,037	76,258	78,546	80,902	83,329	85,829	88,404	91,056	93,788	96,601	99,499	N28
17	**Base**	**78,009**	**80,349**	**82,759**	**85,242**	**87,799**	**90,433**	**93,146**	**95,940**	**98,818**	**101,783**	**104,836**	**N29**
17	LI10	78,789	81,152	83,587	86,094	88,677	91,337	94,077	96,899	99,806	102,801	105,884	N30
17	LI20	79,959	82,358	84,828	87,373	89,994	92,694	95,475	98,339	101,288	104,328	107,457	N31
18	**Base**	**84,250**	**86,778**	**89,381**	**92,062**	**94,824**	**97,669**	**100,599**	**103,617**	**106,726**	**109,928**	**113,226**	**N32**
18	LI10	85,093	87,646	90,275	92,983	95,772	98,646	101,605	104,653	107,793	111,027	114,358	N33
18	LI20	86,356	88,947	91,616	94,364	97,195	100,111	103,114	106,207	109,394	112,676	116,057	N34
19	**Base**	**90,990**	**93,720**	**96,532**	**99,428**	**102,411**	**105,483**	**108,647**	**111,906**	**115,263**	**118,721**	**122,283**	**N35**
19	LI10	91,900	94,657	97,497	100,422	103,435	106,538	109,733	113,025	116,416	119,908	123,506	N36
19	LI20	93,265	96,063	98,945	101,914	104,971	108,120	111,363	114,704	118,145	121,689	125,340	N37
20	**Base**	**98,269**	**101,217**	**104,254**	**107,382**	**110,603**	**113,921**	**117,339**	**120,859**	**124,485**	**128,220**	**132,067**	**N38**
20	LI10	99,252	102,229	105,297	108,456	111,709	115,060	118,512	122,068	125,730	129,502	133,388	N39
20	LI20	100,726	103,747	106,860	110,067	113,368	116,769	120,272	123,880	127,597	131,426	135,369	N40
21	**Base**	**106,131**	**109,315**	**112,594**	**115,972**	**119,451**	**123,035**	**126,726**	**130,528**	**134,444**	**138,477**	**142,631**	**N41**
21	LI10	107,192	110,408	113,720	117,132	120,646	124,265	127,993	131,833	135,788	139,862	144,057	N42
21	LI20	108,784	112,048	115,409	118,871	122,437	126,111	129,894	133,791	137,805	141,939	146,197	N43
22	**Base**	**114,621**	**118,060**	**121,602**	**125,250**	**129,008**	**132,878**	**136,864**	**140,970**	**145,199**	**149,555**	**154,042**	**N45**
22	LI10	115,767	119,241	122,818	126,503	130,298	134,207	138,233	142,380	146,651	151,051	155,582	N46
22	LI20	117,487	121,012	124,642	128,381	132,233	136,200	140,286	144,494	148,829	153,294	157,893	N47
23	**Base**	**123,791**	**127,505**	**131,330**	**135,270**	**139,328**	**143,508**	**147,813**	**152,247**	**156,814**	**161,518**	**166,364**	**N48**
23	LI10	125,029	128,780	132,643	136,623	140,721	144,943	149,291	153,769	158,382	163,133	168,028	N49
23	LI20	126,886	130,693	134,613	138,652	142,811	147,096	151,508	156,053	160,734	165,556	170,523	N50
24	**Base**	**133,694**	**137,705**	**141,836**	**146,091**	**150,474**	**154,988**	**159,638**	**164,427**	**169,360**	**174,441**	**179,674**	**N51**
24	LI10	135,031	139,082	143,254	147,552	151,979	156,538	161,234	166,071	171,054	176,185	181,471	N52
24	LI20	137,036	141,148	145,382	149,743	154,236	158,863	163,629	168,538	173,594	178,802	184,166	N53
25	**Base**	**144,390**	**148,722**	**153,184**	**157,780**	**162,513**	**167,388**	**172,410**	**177,582**	**182,909**	**188,396**	**194,048**	**N54**
25	LI10	145,834	150,209	154,716	159,358	164,138	169,062	174,134	179,358	184,738	190,280	195,988	N55
25	LI20	148,000	152,440	157,014	161,725	166,576	171,573	176,720	182,022	187,482	193,106	198,899	N56
26	**Base**	**155,941**	**160,619**	**165,438**	**170,401**	**175,513**	**180,778**	**186,201**	**191,787**	**197,541**	**203,467**	**209,571**	**N57**
26	LI10	157,500	162,225	167,092	172,105	177,268	182,586	188,063	193,705	199,516	205,502	211,667	N58
26	LI20	159,840	164,634	169,574	174,661	179,901	185,297	190,856	196,582	202,480	208,554	214,810	N59

Lincoln County Pay Plan

LCEA Represented Employees - FLSA OT Eligible

Effective: July 1, 2026

Annual salary paid based on pay frequency

Employees will receive an additional 1% over base pay after 10 years of service and an additional 2.5% over base pay after 20 years of service

Range	Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Pay Grade
1	**Base**	**11.23**	**11.57**	**11.92**	**12.28**	**12.65**	**13.03**	**13.42**	**13.82**	**14.23**	**14.66**	**15.10**	**L01**
1	LI10	11.34	11.69	12.04	12.40	12.78	13.16	13.55	13.96	14.37	14.81	15.25	not used
1	LI20	11.51	11.86	12.22	12.59	12.97	13.36	13.76	14.17	14.59	15.03	15.48	not used
2	**Base**	**12.13**	**12.49**	**12.86**	**13.25**	**13.65**	**14.06**	**14.48**	**14.91**	**15.36**	**15.82**	**16.29**	**L02**
2	LI10	12.25	12.61	12.99	13.38	13.79	14.20	14.62	15.06	15.51	15.98	16.45	not used
2	LI20	12.43	12.80	13.18	13.58	13.99	14.41	14.84	15.28	15.74	16.22	16.70	not used
3	**Base**	**13.10**	**13.49**	**13.89**	**14.31**	**14.74**	**15.18**	**15.64**	**16.11**	**16.59**	**17.09**	**17.60**	**L03**
3	LI10	13.23	13.62	14.03	14.45	14.89	15.33	15.80	16.27	16.76	17.26	17.78	not used
3	LI20	13.43	13.83	14.24	14.67	15.11	15.56	16.03	16.51	17.00	17.52	18.04	not used
4	**Base**	**14.15**	**14.57**	**15.01**	**15.46**	**15.92**	**16.40**	**16.89**	**17.40**	**17.92**	**18.46**	**19.01**	**L04**
4	LI10	14.29	14.72	15.16	15.61	16.08	16.56	17.06	17.57	18.10	18.64	19.20	not used
4	LI20	14.50	14.93	15.39	15.85	16.32	16.81	17.31	17.84	18.37	18.92	19.49	not used
5	**Base**	**15.28**	**15.74**	**16.21**	**16.70**	**17.20**	**17.72**	**18.25**	**18.80**	**19.36**	**19.94**	**20.54**	**L05**
5	LI10	15.43	15.90	16.37	16.87	17.37	17.90	18.43	18.99	19.55	20.14	20.75	not used
5	LI20	15.66	16.13	16.62	17.12	17.63	18.16	18.71	19.27	19.84	20.44	21.05	not used
6	**Base**	**16.50**	**17.00**	**17.51**	**18.04**	**18.58**	**19.14**	**19.71**	**20.30**	**20.91**	**21.54**	**22.19**	**L06**
6	LI10	16.67	17.17	17.69	18.22	18.77	19.33	19.91	20.50	21.12	21.76	22.41	not used
6	LI20	16.91	17.43	17.95	18.49	19.04	19.62	20.20	20.81	21.43	22.08	22.74	not used
7	**Base**	**17.82**	**18.35**	**18.90**	**19.47**	**20.05**	**20.65**	**21.27**	**21.91**	**22.57**	**23.25**	**23.95**	**L07**
7	LI10	18.00	18.53	19.09	19.66	20.25	20.86	21.48	22.13	22.80	23.48	24.19	not used
7	LI20	18.27	18.81	19.37	19.96	20.55	21.17	21.80	22.46	23.13	23.83	24.55	not used
8	**Base**	**19.25**	**19.83**	**20.42**	**21.03**	**21.66**	**22.31**	**22.98**	**23.67**	**24.38**	**25.11**	**25.86**	**L08**
8	LI10	19.44	20.03	20.62	21.24	21.88	22.53	23.21	23.91	24.62	25.36	26.12	L09
8	LI20	19.73	20.33	20.93	21.56	22.20	22.87	23.55	24.26	24.99	25.74	26.51	L10
9	**Base**	**20.79**	**21.41**	**22.05**	**22.71**	**23.39**	**24.09**	**24.81**	**25.55**	**26.32**	**27.11**	**27.92**	**L11**
9	LI10	21.00	21.62	22.27	22.94	23.62	24.33	25.06	25.81	26.58	27.38	28.20	L12
9	LI20	21.31	21.95	22.60	23.28	23.97	24.69	25.43	26.19	26.98	27.79	28.62	L13
10	**Base**	**22.45**	**23.12**	**23.81**	**24.52**	**25.26**	**26.02**	**26.80**	**27.60**	**28.43**	**29.28**	**30.16**	**L14**
10	LI10	22.67	23.35	24.05	24.77	25.51	26.28	27.07	27.88	28.71	29.57	30.46	L15
10	LI20	23.01	23.70	24.41	25.13	25.89	26.67	27.47	28.29	29.14	30.01	30.91	L16
11	**Base**	**24.25**	**24.98**	**25.73**	**26.50**	**27.30**	**28.12**	**28.96**	**29.83**	**30.73**	**31.64**	**32.59**	**L17**
11	LI10	24.49	25.23	25.99	26.77	27.57	28.40	29.25	30.13	31.03	31.96	32.92	L18
11	LI20	24.86	25.60	26.37	27.16	27.98	28.82	29.68	30.58	31.49	32.43	33.40	L19
12	**Base**	**26.19**	**26.98**	**27.79**	**28.62**	**29.48**	**30.36**	**31.27**	**32.21**	**33.18**	**34.18**	**35.21**	**L20**
12	LI10	26.45	27.25	28.07	28.91	29.77	30.66	31.58	32.53	33.51	34.52	35.56	L21
12	LI20	26.84	27.65	28.48	29.34	30.22	31.12	32.05	33.02	34.01	35.03	36.09	L22
13	**Base**	**28.29**	**29.14**	**30.01**	**30.91**	**31.84**	**32.80**	**33.78**	**34.79**	**35.83**	**36.90**	**38.01**	**L23**
13	LI10	28.57	29.43	30.31	31.22	32.16	33.13	34.12	35.14	36.19	37.27	38.39	L24
13	LI20	29.00	29.87	30.76	31.68	32.64	33.62	34.62	35.66	36.73	37.82	38.96	L25
14	**Base**	**30.55**	**31.47**	**32.41**	**33.38**	**34.38**	**35.41**	**36.47**	**37.56**	**38.69**	**39.85**	**41.05**	**L26**
14	LI10	30.86	31.78	32.73	33.71	34.72	35.76	36.83	37.94	39.08	40.25	41.46	L27
14	LI20	31.31	32.26	33.22	34.21	35.24	36.30	37.38	38.50	39.66	40.85	42.08	L28
15	**Base**	**32.99**	**33.98**	**35.00**	**36.05**	**37.13**	**38.24**	**39.39**	**40.57**	**41.79**	**43.04**	**44.33**	**L29**
15	LI10	33.32	34.32	35.35	36.41	37.50	38.62	39.78	40.98	42.21	43.47	44.77	L30
15	LI20	33.81	34.83	35.88	36.95	38.06	39.20	40.37	41.58	42.83	44.12	45.44	L31
16	**Base**	**35.63**	**36.70**	**37.80**	**38.93**	**40.10**	**41.30**	**42.54**	**43.82**	**45.13**	**46.48**	**47.87**	**L32**
16	LI10	35.99	37.07	38.18	39.32	40.50	41.71	42.97	44.26	45.58	46.94	48.35	L33
16	LI20	36.52	37.62	38.75	39.90	41.10	42.33	43.60	44.92	46.26	47.64	49.07	L34
17	**Base**	**38.48**	**39.63**	**40.82**	**42.04**	**43.30**	**44.60**	**45.94**	**47.32**	**48.74**	**50.20**	**51.71**	**L35**
17	LI10	38.86	40.03	41.23	42.46	43.73	45.05	46.40	47.79	49.23	50.70	52.23	L36
17	LI20	39.44	40.62	41.84	43.09	44.38	45.72	47.09	48.50	49.96	51.46	53.00	L37
18	**Base**	**41.56**	**42.81**	**44.09**	**45.41**	**46.77**	**48.17**	**49.62**	**51.11**	**52.64**	**54.22**	**55.85**	**L38**
18	LI10	41.98	43.24	44.53	45.86	47.24	48.65	50.12	51.62	53.17	54.76	56.41	L39
18	LI20	42.60	43.88	45.19	46.55	47.94	49.37	50.86	52.39	53.96	55.58	57.25	L40
19	**Base**	**44.88**	**46.23**	**47.62**	**49.05**	**50.52**	**52.04**	**53.60**	**55.21**	**56.87**	**58.58**	**60.34**	**L41**
19	LI10	45.33	46.69	48.10	49.54	51.03	52.56	54.14	55.76	57.44	59.17	60.94	L42
19	LI20	46.00	47.39	48.81	50.28	51.79	53.34	54.94	56.59	58.29	60.04	61.85	L43

Lincoln County Pay Plan

LCEA Represented Employees - FLSA OT Eligible

Effective: July 1, 2026

Annual salary paid based on pay frequency

Employees will receive an additional 1% over base pay after 10 years of service and an additional 2.5% over base pay after 20 years of service

20	**Base**	**48.47**	**49.92**	**51.42**	**52.96**	**54.55**	**56.19**	**57.88**	**59.62**	**61.41**	**63.25**	**65.15**	L44
20	LI10	48.95	50.42	51.93	53.49	55.10	56.75	58.46	60.22	62.02	63.88	65.80	L45
20	LI20	49.68	51.17	52.71	54.28	55.91	57.59	59.33	61.11	62.95	64.83	66.78	L46
21	**Base**	**52.35**	**53.92**	**55.54**	**57.21**	**58.93**	**60.70**	**62.52**	**64.40**	**66.33**	**68.32**	**70.37**	L47
21	LI10	52.87	54.46	56.10	57.78	59.52	61.31	63.15	65.04	66.99	69.00	71.07	L48
21	LI20	53.66	55.27	56.93	58.64	60.40	62.22	64.08	66.01	67.99	70.03	72.13	L49
22	**Base**	**56.54**	**58.24**	**59.99**	**61.79**	**63.64**	**65.55**	**67.52**	**69.55**	**71.64**	**73.79**	**76.00**	L50
22	LI10	57.11	58.82	60.59	62.41	64.28	66.21	68.20	70.25	72.36	74.53	76.76	L51
22	LI20	57.95	59.70	61.49	63.33	65.23	67.19	69.21	71.29	73.43	75.63	77.90	L52
23	**Base**	**61.06**	**62.89**	**64.78**	**66.72**	**68.72**	**70.78**	**72.90**	**75.09**	**77.34**	**79.66**	**82.05**	L53
23	LI10	61.67	63.52	65.43	67.39	69.41	71.49	73.63	75.84	78.11	80.46	82.87	L54
23	LI20	62.59	64.46	66.40	68.39	70.44	72.55	74.72	76.97	79.27	81.65	84.10	L55
24	**Base**	**65.94**	**67.92**	**69.96**	**72.06**	**74.22**	**76.45**	**78.74**	**81.10**	**83.53**	**86.04**	**88.62**	L56
24	LI10	66.60	68.60	70.66	72.78	74.96	77.21	79.53	81.91	84.37	86.90	89.51	L57
24	LI20	67.59	69.62	71.71	73.86	76.08	78.36	80.71	83.13	85.62	88.19	90.84	L58
25	**Base**	**71.22**	**73.36**	**75.56**	**77.83**	**80.16**	**82.56**	**85.04**	**87.59**	**90.22**	**92.93**	**95.72**	L59
25	LI10	71.93	74.09	76.32	78.61	80.96	83.39	85.89	88.47	91.12	93.86	96.68	L60
25	LI20	73.00	75.19	77.45	79.78	82.16	84.62	87.17	89.78	92.48	95.25	98.11	L61
26	**Base**	**76.92**	**79.23**	**81.61**	**84.06**	**86.58**	**89.18**	**91.86**	**94.62**	**97.46**	**100.38**	**103.39**	L62
26	LI10	77.69	80.02	82.43	84.90	87.45	90.07	92.78	95.57	98.43	101.38	104.42	L63
26	LI20	78.84	81.21	83.65	86.16	88.74	91.41	94.16	96.99	99.90	102.89	105.97	L64

Lincoln County Pay Plan

LCEA Represented Employees - FLSA Exempt

Effective: July 1, 2026

Annual salary paid based on pay frequency

Employees will receive an additional 1% over base pay after 10 years of service and an additional 2.5% over base pay after 20 years of service

Range	Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Pay Grade
15	**Base**	**68,643**	**70,702**	**72,823**	**75,008**	**77,258**	**79,576**	**81,963**	**84,422**	**86,955**	**89,564**	**92,251**	**L29**
15	LI10	69,329	71,409	73,551	75,758	78,031	80,372	82,783	85,266	87,825	90,460	93,174	L30
15	LI20	70,359	72,470	74,644	76,883	79,189	81,565	84,012	86,533	89,129	91,803	94,557	L31
16	**Base**	**74,134**	**76,358**	**78,649**	**81,008**	**83,438**	**85,941**	**88,519**	**91,175**	**93,910**	**96,727**	**99,629**	**L32**
16	LI10	74,875	77,122	79,435	81,818	84,272	86,800	89,404	92,087	94,849	97,694	100,625	L33
16	LI20	75,987	78,267	80,615	83,033	85,524	88,090	90,732	93,454	96,258	99,145	102,120	L34
17	**Base**	**80,065**	**82,467**	**84,941**	**87,489**	**90,114**	**92,817**	**95,602**	**98,470**	**101,424**	**104,467**	**107,601**	**L35**
17	LI10	80,866	83,292	85,790	88,364	91,015	93,745	96,558	99,455	102,438	105,512	108,677	L36
17	LI20	82,067	84,529	87,065	89,676	92,367	95,137	97,992	100,932	103,960	107,079	110,291	L37
18	**Base**	**86,470**	**89,064**	**91,736**	**94,488**	**97,323**	**100,243**	**103,250**	**106,348**	**109,538**	**112,824**	**116,209**	**L38**
18	LI10	87,335	89,955	92,653	95,433	98,296	101,245	104,283	107,411	110,633	113,952	117,371	L39
18	LI20	88,632	91,291	94,029	96,850	99,756	102,749	105,831	109,007	112,276	115,645	119,114	L40
19	**Base**	**93,388**	**96,190**	**99,076**	**102,048**	**105,109**	**108,262**	**111,510**	**114,855**	**118,301**	**121,850**	**125,506**	**L41**
19	LI10	94,322	97,152	100,067	103,068	106,160	109,345	112,625	116,004	119,484	123,069	126,761	L42
19	LI20	95,723	98,595	101,553	104,599	107,737	110,969	114,298	117,726	121,259	124,896	128,644	L43
20	**Base**	**100,859**	**103,885**	**107,002**	**110,212**	**113,518**	**116,924**	**120,432**	**124,045**	**127,766**	**131,599**	**135,547**	**L44**
20	LI10	101,868	104,924	108,072	111,314	114,653	118,093	121,636	125,285	129,044	132,915	136,902	L45
20	LI20	103,380	106,482	109,677	112,967	116,356	119,847	123,443	127,146	130,960	134,889	138,936	L46
21	**Base**	**108,928**	**112,196**	**115,562**	**119,029**	**122,600**	**126,278**	**130,066**	**133,968**	**137,987**	**142,127**	**146,391**	**L47**
21	LI10	110,017	113,318	116,718	120,219	123,826	127,541	131,367	135,308	139,367	143,548	147,855	L48
21	LI20	111,651	115,001	118,451	122,005	125,665	129,435	133,318	137,317	141,437	145,680	150,051	L49
22	**Base**	**117,642**	**121,171**	**124,806**	**128,550**	**132,407**	**136,379**	**140,470**	**144,684**	**149,025**	**153,496**	**158,101**	**L50**
22	LI10	118,818	122,383	126,054	129,836	133,731	137,743	141,875	146,131	150,515	155,031	159,682	L51
22	LI20	120,583	124,200	127,926	131,764	135,717	139,788	143,982	148,301	152,751	157,333	162,054	L52
23	**Base**	**127,053**	**130,865**	**134,791**	**138,835**	**143,000**	**147,290**	**151,709**	**156,260**	**160,948**	**165,776**	**170,749**	**L53**
23	LI10	128,324	132,174	136,139	140,223	144,430	148,763	153,226	157,823	162,557	167,434	172,456	L54
23	LI20	130,229	134,137	138,161	142,306	146,575	150,972	155,502	160,167	164,972	169,920	175,018	L55
24	**Base**	**137,217**	**141,334**	**145,574**	**149,941**	**154,439**	**159,072**	**163,844**	**168,759**	**173,822**	**179,037**	**184,408**	**L56**
24	LI10	138,589	142,747	147,030	151,440	155,983	160,663	165,482	170,447	175,560	180,827	186,252	L57
24	LI20	140,647	144,867	149,213	153,690	158,300	163,049	167,940	172,978	178,168	183,513	189,018	L58
25	**Base**	**148,194**	**152,640**	**157,219**	**161,936**	**166,794**	**171,798**	**176,952**	**182,261**	**187,729**	**193,361**	**199,162**	**L59**
25	LI10	149,676	154,166	158,791	163,555	168,462	173,516	178,722	184,084	189,606	195,295	201,154	L60
25	LI20	151,899	156,456	161,149	165,984	170,964	176,093	181,376	186,818	192,422	198,195	204,141	L61

Lincoln County Pay Plan

LCEA Represented Employees (Roads) - FLSA OT Eligible

Effective: July 1, 2026

Annual salary paid based on pay frequency

Employees will receive an additional 1% over base pay after 10 years of service and an additional 2.5% over base pay after 20 years of service

Range	Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Pay Grade
11	**Base**	**22.82**	**23.50**	**24.21**	**24.94**	**25.69**	**26.46**	**27.25**	**28.07**	**28.91**	**29.78**	**30.67**	**R01**
11	LI10	23.05	23.74	24.45	25.19	25.95	26.72	27.52	28.35	29.20	30.08	30.98	R02
11	LI20	23.39	24.09	24.82	25.56	26.33	27.12	27.93	28.77	29.63	30.52	31.44	R03
12	**Base**	**24.65**	**25.39**	**26.15**	**26.93**	**27.74**	**28.57**	**29.43**	**30.31**	**31.22**	**32.16**	**33.12**	**R04**
12	LI10	24.90	25.64	26.41	27.20	28.02	28.86	29.72	30.61	31.53	32.48	33.45	R05
12	LI20	25.27	26.02	26.80	27.60	28.43	29.28	30.17	31.07	32.00	32.96	33.95	R06
13	**Base**	**26.62**	**27.42**	**28.24**	**29.09**	**29.96**	**30.86**	**31.79**	**32.74**	**33.72**	**34.73**	**35.77**	**R07**
13	LI10	26.89	27.69	28.52	29.38	30.26	31.17	32.11	33.07	34.06	35.08	36.13	R08
13	LI20	27.29	28.11	28.95	29.82	30.71	31.63	32.58	33.56	34.56	35.60	36.66	R09
14	**Base**	**28.75**	**29.61**	**30.50**	**31.42**	**32.36**	**33.33**	**34.33**	**35.36**	**36.42**	**37.51**	**38.64**	**R10**
14	LI10	29.04	29.91	30.81	31.73	32.68	33.66	34.67	35.71	36.78	37.89	39.03	R11
14	LI20	29.47	30.35	31.26	32.21	33.17	34.16	35.19	36.24	37.33	38.45	39.61	R12
15	**Base**	**31.05**	**31.98**	**32.94**	**33.93**	**34.95**	**36.00**	**37.08**	**38.19**	**39.34**	**40.52**	**41.74**	**R13**
15	LI10	31.36	32.30	33.27	34.27	35.30	36.36	37.45	38.57	39.73	40.93	42.16	R14
15	LI20	31.83	32.78	33.76	34.78	35.82	36.90	38.01	39.14	40.32	41.53	42.78	R15

Lincoln County Pay Plan

LCEA Represented Employees (DDA) - FLSA Exempt

Effective: July 1, 2026

Annual salary paid based on pay frequency

Employees will receive an additional 1% over base pay after 10 years of service and an additional 2.5% over base pay after 20 years of service

Range	Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Pay Grade
18	Base	97,622	100,551	103,568	106,675	109,875	113,171	116,566	120,063	123,665	127,375	131,196	C01
18	LI10	98,598	101,557	104,604	107,742	110,974	114,303	117,732	121,264	124,902	128,649	132,508	C02
18	LI20	100,063	103,065	106,157	109,342	112,622	116,000	119,480	123,065	126,757	130,559	134,476	C03
19	Base	105,432	108,595	111,853	115,209	118,665	122,225	125,892	129,669	133,559	137,566	141,693	C04
19	LI10	106,486	109,681	112,972	116,361	119,852	123,447	127,151	130,966	134,895	138,942	143,110	C05
19	LI20	108,068	111,310	114,649	118,089	121,632	125,281	129,039	132,911	136,898	141,005	145,235	C06
20	Base	119,138	122,712	126,393	130,185	134,091	138,114	142,257	146,525	150,921	155,449	160,112	C07
20	LI10	120,329	123,939	127,657	131,487	135,432	139,495	143,680	147,990	152,430	157,003	161,713	C08
20	LI20	122,116	125,780	129,553	133,440	137,443	141,567	145,813	150,188	154,694	159,335	164,115	C09

Lincoln County Pay Plan

LCEA Represented Employees (Transit) - FLSA OT Eligible

Effective: July 1, 2026

Annual salary paid based on pay frequency

Employees will receive an additional $.50 over base pay after 7 years of service, an additional $.75 over base pay after 10 years of service, and an additional $1 over base pay after 15 years of service

Range	Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Pay Grade
9	Base	21.86	22.52	23.20	23.90	24.62	25.36	26.12	T01
9	LI 7	22.36	23.02	23.70	24.40	25.12	25.86	26.62	T02
9	LI10	22.61	23.27	23.95	24.65	25.37	26.11	26.87	T03
9	LI 15	22.86	23.52	24.20	24.90	25.62	26.36	27.12	T04

Lincoln County Pay Plan

FOPPO Represented Employees - FLSA OT Eligible

Effective: July 1, 2026

Employees will receive an additional 1% over base pay after 10 years of service and an additional 2.5% 20 years of service

FTO assignment receives additional 2.5%.

	Range	Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Pay Grade
Basic	15	Base	31.57	32.52	33.50	34.51	35.55	36.62	37.72	38.85	40.02	41.22	42.46	F01
Basic	15	LI10	31.89	32.85	33.84	34.86	35.91	36.99	38.10	39.24	40.42	41.63	42.88	F02
Basic	15	LI20	32.36	33.33	34.34	35.37	36.44	37.54	38.66	39.82	41.02	42.25	43.52	F03
Basic + FTO	15	Base	32.36	33.33	34.34	35.37	36.44	37.54	38.66	39.82	41.02	42.25	43.52	F10
Basic + FTO	15	LI10	32.68	33.66	34.68	35.72	36.80	37.92	39.05	40.22	41.43	42.67	43.96	F11
Basic + FTO	15	LI20	33.17	34.16	35.20	36.25	37.35	38.48	39.63	40.82	42.05	43.31	44.61	F12

Lincoln County Pay Plan

LCDA Represented Employees - FLSA OT Eligible

Effective: July 1, 2026

Employees will receive an additional 1% over base pay after 5 years of service, 2% after 10 years, 3% after 15 years and 5% after 20 years of service

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	Range	Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Pay Grade
Basic	8	Base	19.87	20.47	21.08	21.71	22.36	23.03	23.72	24.43	25.16	25.91	26.69	S01
Basic	8	LI05	20.07	20.67	21.29	21.93	22.58	23.26	23.96	24.67	25.41	26.17	26.96	S02
Basic	8	LI10	20.27	20.88	21.50	22.14	22.81	23.49	24.19	24.92	25.66	26.43	27.22	S03
Basic	8	LI15	20.47	21.08	21.71	22.36	23.03	23.72	24.43	25.16	25.91	26.69	27.49	S04
Basic	8	LI20	20.86	21.49	22.13	22.80	23.48	24.18	24.91	25.65	26.42	27.21	28.02	S05
Basic	9	Base	21.46	22.10	22.76	23.44	24.14	24.86	25.61	26.38	27.17	27.99	28.83	S06
Basic	9	LI05	21.67	22.32	22.99	23.67	24.38	25.11	25.87	26.64	27.44	28.27	29.12	S07
Basic	9	LI10	21.89	22.54	23.22	23.91	24.62	25.36	26.12	26.91	27.71	28.55	29.41	S08
Basic	9	LI15	22.10	22.76	23.44	24.14	24.86	25.61	26.38	27.17	27.99	28.83	29.69	S09
Basic	9	LI20	22.53	23.21	23.90	24.61	25.35	26.10	26.89	27.70	28.53	29.39	30.27	S10
Basic	10	Base	23.18	23.88	24.60	25.34	26.10	26.88	27.69	28.52	29.38	30.26	31.17	S11
Basic	10	LI05	23.41	24.12	24.85	25.59	26.36	27.15	27.97	28.81	29.67	30.56	31.48	S12
Basic	10	LI10	23.64	24.36	25.09	25.85	26.62	27.42	28.24	29.09	29.97	30.87	31.79	S13
Basic	10	LI15	23.88	24.60	25.34	26.10	26.88	27.69	28.52	29.38	30.26	31.17	32.11	S14
Basic	10	LI20	24.34	25.07	25.83	26.61	27.41	28.22	29.07	29.95	30.85	31.77	32.73	S15
Basic	11	Base	25.03	25.78	26.55	27.35	28.17	29.02	29.89	30.79	31.71	32.66	33.64	S16
Basic	11	LI05	25.28	26.04	26.82	27.62	28.45	29.31	30.19	31.10	32.03	32.99	33.98	S17
Basic	11	LI10	25.53	26.30	27.08	27.90	28.73	29.60	30.49	31.41	32.34	33.31	34.31	S18
Basic	11	LI15	25.78	26.55	27.35	28.17	29.02	29.89	30.79	31.71	32.66	33.64	34.65	S19
Basic	11	LI20	26.28	27.07	27.88	28.72	29.58	30.47	31.38	32.33	33.30	34.29	35.32	S20
Basic	12	Base	27.03	27.84	28.68	29.54	30.43	31.34	32.28	33.25	34.25	35.28	36.34	S21
Basic	12	LI05	27.30	28.12	28.97	29.84	30.73	31.65	32.60	33.58	34.59	35.63	36.70	S22
Basic	12	LI10	27.57	28.40	29.25	30.13	31.04	31.97	32.93	33.92	34.94	35.99	37.07	S23
Basic	12	LI15	27.84	28.68	29.54	30.43	31.34	32.28	33.25	34.25	35.28	36.34	37.43	S24
Basic	12	LI20	28.38	29.23	30.11	31.02	31.95	32.91	33.89	34.91	35.96	37.04	38.16	S25
Basic	13	Base	29.19	30.07	30.97	31.90	32.86	33.85	34.87	35.92	37.00	38.11	39.25	S26
Basic	13	LI05	29.48	30.37	31.28	32.22	33.19	34.19	35.22	36.28	37.37	38.49	39.64	S27
Basic	13	LI10	29.77	30.67	31.59	32.54	33.52	34.53	35.57	36.64	37.74	38.87	40.04	S28
Basic	13	LI15	30.07	30.97	31.90	32.86	33.85	34.87	35.92	37.00	38.11	39.25	40.43	S29
Basic	13	LI20	30.65	31.57	32.52	33.50	34.50	35.54	36.61	37.72	38.85	40.02	41.21	S30
Basic	14	Base	31.53	32.48	33.45	34.45	35.48	36.54	37.64	38.77	39.93	41.13	42.36	S31
Basic	14	LI05	31.85	32.80	33.78	34.79	35.83	36.91	38.02	39.16	40.33	41.54	42.78	S32
Basic	14	LI10	32.16	33.13	34.12	35.14	36.19	37.27	38.39	39.55	40.73	41.95	43.21	S33
Basic	14	LI15	32.48	33.45	34.45	35.48	36.54	37.64	38.77	39.93	41.13	42.36	43.63	S34
Basic	14	LI20	33.11	34.10	35.12	36.17	37.25	38.37	39.52	40.71	41.93	43.19	44.48	S35
Basic	15	Base	34.05	35.07	36.12	37.20	38.32	39.47	40.65	41.87	43.13	44.42	45.75	S36
Basic	15	LI05	34.39	35.42	36.48	37.57	38.70	39.86	41.06	42.29	43.56	44.86	46.21	S37
Basic	15	LI10	34.73	35.77	36.84	37.94	39.09	40.26	41.46	42.71	43.99	45.31	46.67	S38
Basic	15	LI15	35.07	36.12	37.20	38.32	39.47	40.65	41.87	43.13	44.42	45.75	47.12	S39
Basic	15	LI20	35.75	36.82	37.93	39.06	40.24	41.44	42.68	43.96	45.29	46.64	48.04	S40

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	Range	Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Pay Grade
Basic	**16**	**Base**	**36.77**	**37.88**	**39.01**	**40.18**	**41.39**	**42.63**	**43.90**	**45.22**	**46.58**	**47.97**	**49.41**	**S41**
Basic	16	LI05	37.14	38.26	39.40	40.58	41.80	43.06	44.34	45.67	47.05	48.45	49.90	S42
Basic	16	LI10	37.51	38.64	39.79	40.98	42.22	43.48	44.78	46.12	47.51	48.93	50.40	S43
Basic	16	LI15	37.87	39.02	40.18	41.39	42.63	43.91	45.22	46.58	47.98	49.41	50.89	S44
Basic	16	LI20	38.61	39.77	40.96	42.19	43.46	44.76	46.10	47.48	48.91	50.37	51.88	S45
Basic	**17**	**Base**	**39.71**	**40.91**	**42.13**	**43.39**	**44.70**	**46.04**	**47.41**	**48.84**	**50.31**	**51.81**	**53.36**	**S46**
Basic	17	LI05	40.11	41.32	42.55	43.82	45.15	46.50	47.88	49.33	50.81	52.33	53.89	S47
Basic	17	LI10	40.50	41.73	42.97	44.26	45.59	46.96	48.36	49.82	51.32	52.85	54.43	S48
Basic	17	LI15	40.90	42.14	43.39	44.69	46.04	47.42	48.83	50.31	51.82	53.36	54.96	S49
Basic	17	LI20	41.70	42.96	44.24	45.56	46.94	48.34	49.78	51.28	52.83	54.40	56.03	S50
Intermed	**8**	**Base**	**20.66**	**21.29**	**21.92**	**22.58**	**23.25**	**23.95**	**24.67**	**25.41**	**26.17**	**26.95**	**27.76**	**S51**
Intermed	8	LI05	20.87	21.50	22.14	22.81	23.48	24.19	24.92	25.66	26.43	27.22	28.04	S52
Intermed	8	LI10	21.07	21.72	22.36	23.03	23.72	24.43	25.16	25.92	26.69	27.49	28.32	S53
Intermed	8	LI15	21.28	21.93	22.58	23.26	23.95	24.67	25.41	26.17	26.96	27.76	28.59	S54
Intermed	8	LI20	21.69	22.35	23.02	23.71	24.41	25.15	25.90	26.68	27.48	28.30	29.15	S55
Intermed	**9**	**Base**	**22.32**	**22.98**	**23.67**	**24.38**	**25.11**	**25.85**	**26.63**	**27.44**	**28.26**	**29.11**	**29.98**	**S56**
Intermed	9	LI05	22.54	23.21	23.91	24.62	25.36	26.11	26.90	27.71	28.54	29.40	30.28	S57
Intermed	9	LI10	22.77	23.44	24.14	24.87	25.61	26.37	27.16	27.99	28.83	29.69	30.58	S58
Intermed	9	LI15	22.99	23.67	24.38	25.11	25.86	26.63	27.43	28.26	29.11	29.98	30.88	S59
Intermed	9	LI20	23.44	24.13	24.85	25.60	26.37	27.14	27.96	28.81	29.67	30.57	31.48	S60
Intermed	**10**	**Base**	**24.11**	**24.84**	**25.58**	**26.35**	**27.14**	**27.96**	**28.80**	**29.66**	**30.56**	**31.47**	**32.42**	**S61**
Intermed	10	LI05	24.35	25.09	25.84	26.61	27.41	28.24	29.09	29.96	30.87	31.78	32.74	S62
Intermed	10	LI10	24.59	25.34	26.09	26.88	27.68	28.52	29.38	30.25	31.17	32.10	33.07	S63
Intermed	10	LI15	24.83	25.59	26.35	27.14	27.95	28.80	29.66	30.55	31.48	32.41	33.39	S64
Intermed	10	LI20	25.32	26.08	26.86	27.67	28.50	29.36	30.24	31.14	32.09	33.04	34.04	S65
Intermed	**11**	**Base**	**26.03**	**26.81**	**27.61**	**28.44**	**29.30**	**30.18**	**31.09**	**32.02**	**32.98**	**33.97**	**34.99**	**S66**
Intermed	11	LI05	26.29	27.08	27.89	28.72	29.59	30.48	31.40	32.34	33.31	34.31	35.34	S67
Intermed	11	LI10	26.55	27.35	28.16	29.01	29.89	30.78	31.71	32.66	33.64	34.65	35.69	S68
Intermed	11	LI15	26.81	27.61	28.44	29.29	30.18	31.09	32.02	32.98	33.97	34.99	36.04	S69
Intermed	11	LI20	27.33	28.15	28.99	29.86	30.77	31.69	32.64	33.62	34.63	35.67	36.74	S70
Intermed	**12**	**Base**	**28.11**	**28.95**	**29.83**	**30.72**	**31.65**	**32.59**	**33.57**	**34.58**	**35.62**	**36.69**	**37.79**	**S71**
Intermed	12	LI05	28.39	29.24	30.13	31.03	31.97	32.92	33.91	34.93	35.98	37.06	38.17	S72
Intermed	12	LI10	28.67	29.53	30.43	31.33	32.28	33.24	34.24	35.27	36.33	37.42	38.55	S73
Intermed	12	LI15	28.95	29.82	30.72	31.64	32.60	33.57	34.58	35.62	36.69	37.79	38.92	S74
Intermed	12	LI20	29.52	30.40	31.32	32.26	33.23	34.22	35.25	36.31	37.40	38.52	39.68	S75
Intermed	**13**	**Base**	**30.36**	**31.27**	**32.21**	**33.18**	**34.17**	**35.20**	**36.26**	**37.36**	**38.48**	**39.63**	**40.82**	**S76**
Intermed	13	LI05	30.66	31.58	32.53	33.51	34.51	35.55	36.62	37.73	38.86	40.03	41.23	S77
Intermed	13	LI10	30.97	31.90	32.85	33.84	34.85	35.90	36.99	38.11	39.25	40.42	41.64	S78
Intermed	13	LI15	31.27	32.21	33.18	34.18	35.20	36.26	37.35	38.48	39.63	40.82	42.04	S79
Intermed	13	LI20	31.88	32.83	33.82	34.84	35.88	36.96	38.07	39.23	40.40	41.61	42.86	S80

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Intermed	**14**	**Base**	**32.79**	**33.78**	**34.79**	**35.83**	**36.90**	**38.00**	**39.15**	**40.32**	**41.53**	**42.78**	**44.05**	**S81**
Intermed	14	LI05	33.12	34.12	35.14	36.19	37.27	38.38	39.54	40.72	41.95	43.21	44.49	S82
Intermed	14	LI10	33.45	34.46	35.49	36.55	37.64	38.76	39.93	41.13	42.36	43.64	44.93	S83
Intermed	14	LI15	33.77	34.79	35.83	36.90	38.01	39.14	40.32	41.53	42.78	44.06	45.37	S84
Intermed	14	LI20	34.43	35.47	36.53	37.62	38.75	39.90	41.11	42.34	43.61	44.92	46.25	S85
Intermed	**15**	**Base**	**35.41**	**36.47**	**37.56**	**38.69**	**39.85**	**41.05**	**42.28**	**43.54**	**44.86**	**46.20**	**47.58**	**S86**
Intermed	15	LI05	35.76	36.83	37.94	39.08	40.25	41.46	42.70	43.98	45.31	46.66	48.06	S87
Intermed	15	LI10	36.12	37.20	38.31	39.46	40.65	41.87	43.13	44.41	45.76	47.12	48.53	S88
Intermed	15	LI15	36.47	37.56	38.69	39.85	41.05	42.28	43.55	44.85	46.21	47.59	49.01	S89
Intermed	15	LI20	37.18	38.29	39.44	40.62	41.84	43.10	44.39	45.72	47.10	48.51	49.96	S90
Intermed	**16**	**Base**	**38.24**	**39.40**	**40.57**	**41.79**	**43.05**	**44.34**	**45.66**	**47.03**	**48.44**	**49.89**	**51.39**	**S91**
Intermed	16	LI05	38.62	39.79	40.98	42.21	43.48	44.78	46.12	47.50	48.92	50.39	51.90	S92
Intermed	16	LI10	39.00	40.19	41.38	42.63	43.91	45.23	46.57	47.97	49.41	50.89	52.42	S93
Intermed	16	LI15	39.39	40.58	41.79	43.04	44.34	45.67	47.03	48.44	49.89	51.39	52.93	S94
Intermed	16	LI20	40.15	41.37	42.60	43.88	45.20	46.56	47.94	49.38	50.86	52.38	53.96	S95
Intermed	**17**	**Base**	**41.30**	**42.55**	**43.82**	**45.13**	**46.49**	**47.88**	**49.31**	**50.79**	**52.32**	**53.88**	**55.49**	**S96**
Intermed	17	LI05	41.71	42.98	44.26	45.58	46.95	48.36	49.80	51.30	52.84	54.42	56.04	S97
Intermed	17	LI10	42.13	43.40	44.70	46.03	47.42	48.84	50.30	51.81	53.37	54.96	56.60	S98
Intermed	17	LI15	42.54	43.83	45.13	46.48	47.88	49.32	50.79	52.31	53.89	55.50	57.15	S99
Intermed	17	LI20	43.37	44.68	46.01	47.39	48.81	50.27	51.78	53.33	54.94	56.57	58.26	S100
Advanced	**8**	**Base**	**21.46**	**22.10**	**22.76**	**23.44**	**24.14**	**24.86**	**25.61**	**26.38**	**27.17**	**27.99**	**28.83**	**S101**
Advanced	8	LI05	21.67	22.32	22.99	23.67	24.38	25.11	25.87	26.64	27.44	28.27	29.12	S102
Advanced	8	LI10	21.89	22.54	23.22	23.91	24.62	25.36	26.12	26.91	27.71	28.55	29.41	S103
Advanced	8	LI15	22.10	22.76	23.44	24.14	24.86	25.61	26.38	27.17	27.99	28.83	29.69	S104
Advanced	8	LI20	22.53	23.21	23.90	24.61	25.35	26.10	26.89	27.70	28.53	29.39	30.27	S105
Advanced	**9**	**Base**	**23.18**	**23.88**	**24.60**	**25.34**	**26.10**	**26.88**	**27.69**	**28.52**	**29.38**	**30.26**	**31.17**	**S106**
Advanced	9	LI05	23.41	24.12	24.85	25.59	26.36	27.15	27.97	28.81	29.67	30.56	31.48	S107
Advanced	9	LI10	23.64	24.36	25.09	25.85	26.62	27.42	28.24	29.09	29.97	30.87	31.79	S108
Advanced	9	LI15	23.88	24.60	25.34	26.10	26.88	27.69	28.52	29.38	30.26	31.17	32.11	S109
Advanced	9	LI20	24.34	25.07	25.83	26.61	27.41	28.22	29.07	29.95	30.85	31.77	32.73	S110
Advanced	**10**	**Base**	**25.03**	**25.78**	**26.55**	**27.35**	**28.17**	**29.02**	**29.89**	**30.79**	**31.71**	**32.66**	**33.64**	**S111**
Advanced	10	LI05	25.28	26.04	26.82	27.62	28.45	29.31	30.19	31.10	32.03	32.99	33.98	S112
Advanced	10	LI10	25.53	26.30	27.08	27.90	28.73	29.60	30.49	31.41	32.34	33.31	34.31	S113
Advanced	10	LI15	25.78	26.55	27.35	28.17	29.02	29.89	30.79	31.71	32.66	33.64	34.65	S114
Advanced	10	LI20	26.28	27.07	27.88	28.72	29.58	30.47	31.38	32.33	33.30	34.29	35.32	S115
Advanced	**11**	**Base**	**27.03**	**27.84**	**28.68**	**29.54**	**30.43**	**31.34**	**32.28**	**33.25**	**34.25**	**35.28**	**36.34**	**S116**
Advanced	11	LI05	27.30	28.12	28.97	29.84	30.73	31.65	32.60	33.58	34.59	35.63	36.70	S117
Advanced	11	LI10	27.57	28.40	29.25	30.13	31.04	31.97	32.93	33.92	34.94	35.99	37.07	S118
Advanced	11	LI15	27.84	28.68	29.54	30.43	31.34	32.28	33.25	34.25	35.28	36.34	37.43	S119
Advanced	11	LI20	28.38	29.23	30.11	31.02	31.95	32.91	33.89	34.91	35.96	37.04	38.16	S120

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Advanced	**12**	**Base**	**29.19**	**30.07**	**30.97**	**31.90**	**32.86**	**33.85**	**34.87**	**35.92**	**37.00**	**38.11**	**39.25**	**S121**
Advanced	12	LI05	29.48	30.37	31.28	32.22	33.19	34.19	35.22	36.28	37.37	38.49	39.64	S122
Advanced	12	LI10	29.77	30.67	31.59	32.54	33.52	34.53	35.57	36.64	37.74	38.87	40.04	S123
Advanced	12	LI15	30.07	30.97	31.90	32.86	33.85	34.87	35.92	37.00	38.11	39.25	40.43	S124
Advanced	12	LI20	30.65	31.57	32.52	33.50	34.50	35.54	36.61	37.72	38.85	40.02	41.21	S125
Advanced	**13**	**Base**	**31.53**	**32.48**	**33.45**	**34.45**	**35.48**	**36.54**	**37.64**	**38.77**	**39.93**	**41.13**	**42.36**	**S126**
Advanced	13	LI05	31.85	32.80	33.78	34.79	35.83	36.91	38.02	39.16	40.33	41.54	42.78	S127
Advanced	13	LI10	32.16	33.13	34.12	35.14	36.19	37.27	38.39	39.55	40.73	41.95	43.21	S128
Advanced	13	LI15	32.48	33.45	34.45	35.48	36.54	37.64	38.77	39.93	41.13	42.36	43.63	S129
Advanced	13	LI20	33.11	34.10	35.12	36.17	37.25	38.37	39.52	40.71	41.93	43.19	44.48	S130
Advanced	**14**	**Base**	**34.05**	**35.07**	**36.12**	**37.20**	**38.32**	**39.47**	**40.65**	**41.87**	**43.13**	**44.42**	**45.75**	**S131**
Advanced	14	LI05	34.39	35.42	36.48	37.57	38.70	39.86	41.06	42.29	43.56	44.86	46.21	S132
Advanced	14	LI10	34.73	35.77	36.84	37.94	39.09	40.26	41.46	42.71	43.99	45.31	46.67	S133
Advanced	14	LI15	35.07	36.12	37.20	38.32	39.47	40.65	41.87	43.13	44.42	45.75	47.12	S134
Advanced	14	LI20	35.75	36.82	37.93	39.06	40.24	41.44	42.68	43.96	45.29	46.64	48.04	S135
Advanced	**15**	**Base**	**36.77**	**37.87**	**39.01**	**40.18**	**41.39**	**42.63**	**43.91**	**45.23**	**46.59**	**47.99**	**49.43**	**S136**
Advanced	15	LI05	37.14	38.25	39.40	40.58	41.80	43.06	44.35	45.68	47.06	48.47	49.92	S137
Advanced	15	LI10	37.51	38.63	39.79	40.98	42.22	43.48	44.79	46.13	47.52	48.95	50.42	S138
Advanced	15	LI15	37.87	39.01	40.18	41.39	42.63	43.91	45.23	46.59	47.99	49.43	50.91	S139
Advanced	15	LI20	38.61	39.76	40.96	42.19	43.46	44.76	46.11	47.49	48.92	50.39	51.90	S140
Advanced	**16**	**Base**	**39.71**	**40.90**	**42.13**	**43.39**	**44.69**	**46.03**	**47.41**	**48.83**	**50.29**	**51.80**	**53.35**	**S141**
Advanced	16	LI05	40.11	41.31	42.55	43.82	45.14	46.49	47.88	49.32	50.79	52.32	53.88	S142
Advanced	16	LI10	40.50	41.72	42.97	44.26	45.58	46.95	48.36	49.81	51.30	52.84	54.42	S143
Advanced	16	LI15	40.90	42.13	43.39	44.69	46.03	47.41	48.83	50.29	51.80	53.35	54.95	S144
Advanced	16	LI20	41.70	42.95	44.24	45.56	46.92	48.33	49.78	51.27	52.80	54.39	56.02	S145
Advanced	**17**	**Base**	**42.89**	**44.18**	**45.51**	**46.88**	**48.29**	**49.74**	**51.23**	**52.77**	**54.35**	**55.98**	**57.66**	**S146**
Advanced	17	LI05	43.32	44.62	45.97	47.35	48.77	50.24	51.74	53.30	54.89	56.54	58.24	S147
Advanced	17	LI10	43.75	45.06	46.42	47.82	49.26	50.73	52.25	53.83	55.44	57.10	58.81	S148
Advanced	17	LI15	44.18	45.51	46.88	48.29	49.74	51.23	52.77	54.35	55.98	57.66	59.39	S149
Advanced	17	LI20	45.03	46.39	47.79	49.22	50.70	52.23	53.79	55.41	57.07	58.78	60.54	S150
Basic + FTO	**8**	**Base**	**20.37**	**20.98**	**21.61**	**22.25**	**22.92**	**23.61**	**24.31**	**25.04**	**25.79**	**26.56**	**27.36**	**S151**
Basic + FTO	8	LI05	20.57	21.19	21.83	22.47	23.15	23.85	24.55	25.29	26.05	26.83	27.63	S152
Basic + FTO	8	LI10	20.78	21.40	22.04	22.70	23.38	24.08	24.80	25.54	26.31	27.09	27.91	S153
Basic + FTO	8	LI15	20.98	21.61	22.26	22.92	23.61	24.32	25.04	25.79	26.56	27.36	28.18	S154
Basic + FTO	8	LI20	21.39	22.03	22.69	23.36	24.07	24.79	25.53	26.29	27.08	27.89	28.73	S155
Basic + FTO	**9**	**Base**	**22.00**	**22.65**	**23.33**	**24.03**	**24.74**	**25.48**	**26.25**	**27.04**	**27.85**	**28.69**	**29.55**	**S156**
Basic + FTO	9	LI05	22.22	22.88	23.56	24.27	24.99	25.73	26.51	27.31	28.13	28.98	29.85	S157
Basic + FTO	9	LI10	22.44	23.10	23.80	24.51	25.23	25.99	26.78	27.58	28.41	29.26	30.14	S158
Basic + FTO	9	LI15	22.66	23.33	24.03	24.75	25.48	26.24	27.04	27.85	28.69	29.55	30.44	S159
Basic + FTO	9	LI20	23.10	23.78	24.50	25.23	25.98	26.75	27.56	28.39	29.24	30.12	31.03	S160

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	Range	Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Pay Grade
Basic + FTO	**10**	**Base**	**23.76**	**24.48**	**25.22**	**25.97**	**26.75**	**27.55**	**28.38**	**29.23**	**30.11**	**31.02**	**31.95**	**S161**
Basic + FTO	10	LI05	24.00	24.72	25.47	26.23	27.02	27.83	28.66	29.52	30.41	31.33	32.27	S162
Basic + FTO	10	LI10	24.24	24.97	25.72	26.49	27.29	28.10	28.95	29.81	30.71	31.64	32.59	S163
Basic + FTO	10	LI15	24.47	25.21	25.98	26.75	27.55	28.38	29.23	30.11	31.01	31.95	32.91	S164
Basic + FTO	10	LI20	24.95	25.70	26.48	27.27	28.09	28.93	29.80	30.69	31.62	32.57	33.55	S165
Basic + FTO	**11**	**Base**	**25.66**	**26.42**	**27.21**	**28.03**	**28.87**	**29.75**	**30.64**	**31.56**	**32.50**	**33.48**	**34.48**	**S166**
Basic + FTO	11	LI05	25.92	26.68	27.48	28.31	29.16	30.05	30.95	31.88	32.83	33.81	34.82	S167
Basic + FTO	11	LI10	26.17	26.95	27.75	28.59	29.45	30.35	31.25	32.19	33.15	34.15	35.17	S168
Basic + FTO	11	LI15	26.43	27.21	28.03	28.87	29.74	30.64	31.56	32.51	33.48	34.48	35.51	S169
Basic + FTO	11	LI20	26.94	27.74	28.57	29.43	30.31	31.24	32.17	33.14	34.13	35.15	36.20	S170
Basic + FTO	**12**	**Base**	**27.71**	**28.54**	**29.40**	**30.28**	**31.19**	**32.12**	**33.09**	**34.08**	**35.11**	**36.16**	**37.25**	**S171**
Basic + FTO	12	LI05	27.99	28.83	29.69	30.58	31.50	32.44	33.42	34.42	35.46	36.52	37.62	S172
Basic + FTO	12	LI10	28.26	29.11	29.99	30.89	31.81	32.76	33.75	34.76	35.81	36.88	38.00	S173
Basic + FTO	12	LI15	28.54	29.40	30.28	31.19	32.13	33.08	34.08	35.10	36.16	37.24	38.37	S174
Basic + FTO	12	LI20	29.10	29.97	30.87	31.79	32.75	33.73	34.74	35.78	36.87	37.97	39.11	S175
Basic + FTO	**13**	**Base**	**29.92**	**30.82**	**31.74**	**32.70**	**33.68**	**34.70**	**35.74**	**36.82**	**37.93**	**39.06**	**40.23**	**S176**
Basic + FTO	13	LI05	30.22	31.13	32.06	33.03	34.02	35.05	36.10	37.19	38.31	39.45	40.63	S177
Basic + FTO	13	LI10	30.52	31.44	32.37	33.35	34.35	35.39	36.45	37.56	38.69	39.84	41.03	S178
Basic + FTO	13	LI15	30.82	31.74	32.69	33.68	34.69	35.74	36.81	37.92	39.07	40.23	41.44	S179
Basic + FTO	13	LI20	31.42	32.36	33.33	34.34	35.36	36.44	37.53	38.66	39.83	41.01	42.24	S180
Basic + FTO	**14**	**Base**	**32.32**	**33.29**	**34.29**	**35.31**	**36.37**	**37.45**	**38.58**	**39.74**	**40.93**	**42.16**	**43.42**	**S181**
Basic + FTO	14	LI05	32.64	33.62	34.63	35.66	36.73	37.82	38.97	40.14	41.34	42.58	43.85	S182
Basic + FTO	14	LI10	32.97	33.96	34.98	36.02	37.10	38.20	39.35	40.53	41.75	43.00	44.29	S183
Basic + FTO	14	LI15	33.29	34.29	35.32	36.37	37.46	38.57	39.74	40.93	42.16	43.42	44.72	S184
Basic + FTO	14	LI20	33.94	34.95	36.00	37.08	38.19	39.32	40.51	41.73	42.98	44.27	45.59	S185
Basic + FTO	**15**	**Base**	**34.90**	**35.95**	**37.02**	**38.13**	**39.28**	**40.46**	**41.67**	**42.92**	**44.21**	**45.53**	**46.89**	**S186**
Basic + FTO	15	LI05	35.25	36.31	37.39	38.51	39.67	40.86	42.09	43.35	44.65	45.99	47.36	S187
Basic + FTO	15	LI10	35.60	36.67	37.76	38.89	40.07	41.27	42.50	43.78	45.09	46.44	47.83	S188
Basic + FTO	15	LI15	35.95	37.03	38.13	39.27	40.46	41.67	42.92	44.21	45.54	46.90	48.30	S189
Basic + FTO	15	LI20	36.65	37.75	38.87	40.04	41.24	42.48	43.75	45.07	46.42	47.81	49.23	S190
Basic + FTO	**16**	**Base**	**37.69**	**38.83**	**39.99**	**41.18**	**42.42**	**43.70**	**45.00**	**46.35**	**47.74**	**49.17**	**50.65**	**S191**
Basic + FTO	16	LI05	38.07	39.22	40.39	41.59	42.84	44.14	45.45	46.81	48.22	49.66	51.16	S192
Basic + FTO	16	LI10	38.44	39.61	40.79	42.00	43.27	44.57	45.90	47.28	48.69	50.15	51.66	S193
Basic + FTO	16	LI15	38.82	39.99	41.19	42.42	43.69	45.01	46.35	47.74	49.17	50.65	52.17	S194
Basic + FTO	16	LI20	39.57	40.77	41.99	43.24	44.54	45.89	47.25	48.67	50.13	51.63	53.18	S195
Basic + FTO	**17**	**Base**	**40.70**	**41.93**	**43.18**	**44.47**	**45.82**	**47.19**	**48.60**	**50.06**	**51.57**	**53.11**	**54.69**	**S196**
Basic + FTO	17	LI05	41.11	42.35	43.61	44.91	46.28	47.66	49.09	50.56	52.09	53.64	55.24	S197
Basic + FTO	17	LI10	41.51	42.77	44.04	45.36	46.74	48.13	49.57	51.06	52.60	54.17	55.78	S198
Basic + FTO	17	LI15	41.92	43.19	44.48	45.80	47.19	48.61	50.06	51.56	53.12	54.70	56.33	S199
Basic + FTO	17	LI20	42.74	44.03	45.34	46.69	48.11	49.55	51.03	52.56	54.15	55.77	57.42	S200

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	Range	Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Pay Grade
Inter + FTO	8	Base	21.18	21.82	22.47	23.14	23.83	24.55	25.29	26.05	26.82	27.62	28.45	S201
Inter + FTO	8	LI05	21.39	22.04	22.69	23.37	24.07	24.80	25.54	26.31	27.09	27.90	28.73	S202
Inter + FTO	8	LI10	21.60	22.26	22.92	23.60	24.31	25.04	25.80	26.57	27.36	28.17	29.02	S203
Inter + FTO	8	LI15	21.82	22.47	23.14	23.83	24.54	25.29	26.05	26.83	27.62	28.45	29.30	S204
Inter + FTO	8	LI20	22.24	22.91	23.59	24.30	25.02	25.78	26.55	27.35	28.16	29.00	29.87	S205
Inter + FTO	9	Base	22.88	23.55	24.26	24.99	25.74	26.50	27.30	28.13	28.97	29.84	30.73	S206
Inter + FTO	9	LI05	23.11	23.79	24.50	25.24	26.00	26.77	27.57	28.41	29.26	30.14	31.04	S207
Inter + FTO	9	LI10	23.34	24.02	24.75	25.49	26.25	27.03	27.85	28.69	29.55	30.44	31.34	S208
Inter + FTO	9	LI15	23.57	24.26	24.99	25.74	26.51	27.30	28.12	28.97	29.84	30.74	31.65	S209
Inter + FTO	9	LI20	24.02	24.73	25.47	26.24	27.03	27.83	28.67	29.54	30.42	31.33	32.27	S210
Inter + FTO	10	Base	24.71	25.46	26.22	27.01	27.82	28.66	29.52	30.40	31.32	32.26	33.23	S211
Inter + FTO	10	LI05	24.96	25.71	26.48	27.28	28.10	28.95	29.82	30.70	31.63	32.58	33.56	S212
Inter + FTO	10	LI10	25.20	25.97	26.74	27.55	28.38	29.23	30.11	31.01	31.95	32.91	33.89	S213
Inter + FTO	10	LI15	25.45	26.22	27.01	27.82	28.65	29.52	30.41	31.31	32.26	33.23	34.23	S214
Inter + FTO	10	LI20	25.95	26.73	27.53	28.36	29.21	30.09	31.00	31.92	32.89	33.87	34.89	S215
Inter + FTO	11	Base	26.68	27.48	28.30	29.15	30.03	30.93	31.87	32.82	33.80	34.82	35.86	S216
Inter + FTO	11	LI05	26.95	27.75	28.58	29.44	30.33	31.24	32.19	33.15	34.14	35.17	36.22	S217
Inter + FTO	11	LI10	27.21	28.03	28.87	29.73	30.63	31.55	32.51	33.48	34.48	35.52	36.58	S218
Inter + FTO	11	LI15	27.48	28.30	29.15	30.02	30.93	31.86	32.83	33.80	34.81	35.86	36.94	S219
Inter + FTO	11	LI20	28.01	28.85	29.72	30.61	31.53	32.48	33.46	34.46	35.49	36.56	37.65	S220
Inter + FTO	12	Base	28.81	29.67	30.58	31.49	32.44	33.40	34.41	35.44	36.51	37.61	38.73	S221
Inter + FTO	12	LI05	29.10	29.97	30.89	31.80	32.76	33.73	34.75	35.79	36.88	37.99	39.12	S222
Inter + FTO	12	LI10	29.39	30.26	31.19	32.12	33.09	34.07	35.10	36.15	37.24	38.36	39.50	S223
Inter + FTO	12	LI15	29.67	30.56	31.50	32.43	33.41	34.40	35.44	36.50	37.61	38.74	39.89	S224
Inter + FTO	12	LI20	30.25	31.15	32.11	33.06	34.06	35.07	36.13	37.21	38.34	39.49	40.67	S225
Inter + FTO	13	Base	31.12	32.05	33.02	34.01	35.02	36.08	37.17	38.29	39.44	40.62	41.84	S226
Inter + FTO	13	LI05	31.43	32.37	33.35	34.35	35.37	36.44	37.54	38.67	39.83	41.03	42.26	S227
Inter + FTO	13	LI10	31.74	32.69	33.68	34.69	35.72	36.80	37.91	39.06	40.23	41.43	42.68	S228
Inter + FTO	13	LI15	32.05	33.01	34.01	35.03	36.07	37.16	38.29	39.44	40.62	41.84	43.10	S229
Inter + FTO	13	LI20	32.68	33.65	34.67	35.71	36.77	37.88	39.03	40.20	41.41	42.65	43.93	S230
Inter + FTO	14	Base	33.61	34.62	35.66	36.73	37.82	38.95	40.13	41.33	42.57	43.85	45.15	S231
Inter + FTO	14	LI05	33.95	34.97	36.02	37.10	38.20	39.34	40.53	41.74	43.00	44.29	45.60	S232
Inter + FTO	14	LI10	34.28	35.31	36.37	37.46	38.58	39.73	40.93	42.16	43.42	44.73	46.05	S233
Inter + FTO	14	LI15	34.62	35.66	36.73	37.83	38.95	40.12	41.33	42.57	43.85	45.17	46.50	S234
Inter + FTO	14	LI20	35.29	36.35	37.44	38.57	39.71	40.90	42.14	43.40	44.70	46.04	47.41	S235
Inter + FTO	15	Base	36.30	37.38	38.50	39.66	40.85	42.08	43.34	44.63	45.98	47.36	48.77	S236
Inter + FTO	15	LI05	36.66	37.75	38.89	40.06	41.26	42.50	43.77	45.08	46.44	47.83	49.26	S237
Inter + FTO	15	LI10	37.03	38.13	39.27	40.45	41.67	42.92	44.21	45.52	46.90	48.31	49.75	S238
Inter + FTO	15	LI15	37.39	38.50	39.66	40.85	42.08	43.34	44.64	45.97	47.36	48.78	50.23	S239
Inter + FTO	15	LI20	38.12	39.25	40.43	41.64	42.89	44.18	45.51	46.86	48.28	49.73	51.21	S240

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Inter + FTO	16	Base	39.20	40.39	41.58	42.83	44.13	45.45	46.80	48.21	49.65	51.14	52.67	S241
Inter + FTO	16	LI05	39.59	40.79	42.00	43.26	44.57	45.90	47.27	48.69	50.15	51.65	53.20	S242
Inter + FTO	16	LI10	39.98	41.20	42.41	43.69	45.01	46.36	47.74	49.17	50.64	52.16	53.72	S243
Inter + FTO	16	LI15	40.38	41.60	42.83	44.11	45.45	46.81	48.20	49.66	51.14	52.67	54.25	S244
Inter + FTO	16	LI20	41.16	42.41	43.66	44.97	46.34	47.72	49.14	50.62	52.13	53.70	55.30	S245
Inter + FTO	17	Base	42.33	43.61	44.92	46.26	47.65	49.08	50.54	52.06	53.63	55.23	56.88	S246
Inter + FTO	17	LI05	42.75	44.05	45.37	46.72	48.13	49.57	51.05	52.58	54.17	55.78	57.45	S247
Inter + FTO	17	LI10	43.18	44.48	45.82	47.19	48.60	50.06	51.55	53.10	54.70	56.33	58.02	S248
Inter + FTO	17	LI15	43.60	44.92	46.27	47.65	49.08	50.55	52.06	53.62	55.24	56.89	58.59	S249
Inter + FTO	17	LI20	44.45	45.79	47.17	48.57	50.03	51.53	53.07	54.66	56.31	57.99	59.72	S250
Adv + FTO	8	Base	22.00	22.65	23.33	24.03	24.74	25.48	26.25	27.04	27.85	28.69	29.55	S251
Adv + FTO	8	LI05	22.22	22.88	23.56	24.27	24.99	25.73	26.51	27.31	28.13	28.98	29.85	S252
Adv + FTO	8	LI10	22.44	23.10	23.80	24.51	25.23	25.99	26.78	27.58	28.41	29.26	30.14	S253
Adv + FTO	8	LI15	22.66	23.33	24.03	24.75	25.48	26.24	27.04	27.85	28.69	29.55	30.44	S254
Adv + FTO	8	LI20	23.10	23.78	24.50	25.23	25.98	26.75	27.56	28.39	29.24	30.12	31.03	S255
Adv + FTO	9	Base	23.76	24.48	25.22	25.97	26.75	27.55	28.38	29.23	30.11	31.02	31.95	S256
Adv + FTO	9	LI05	24.00	24.72	25.47	26.23	27.02	27.83	28.66	29.52	30.41	31.33	32.27	S257
Adv + FTO	9	LI10	24.24	24.97	25.72	26.49	27.29	28.10	28.95	29.81	30.71	31.64	32.59	S258
Adv + FTO	9	LI15	24.47	25.21	25.98	26.75	27.55	28.38	29.23	30.11	31.01	31.95	32.91	S259
Adv + FTO	9	LI20	24.95	25.70	26.48	27.27	28.09	28.93	29.80	30.69	31.62	32.57	33.55	S260
Adv + FTO	10	Base	25.66	26.42	27.21	28.03	28.87	29.75	30.64	31.56	32.50	33.48	34.48	S261
Adv + FTO	10	LI05	25.92	26.68	27.48	28.31	29.16	30.05	30.95	31.88	32.83	33.81	34.82	S262
Adv + FTO	10	LI10	26.17	26.95	27.75	28.59	29.45	30.35	31.25	32.19	33.15	34.15	35.17	S263
Adv + FTO	10	LI15	26.43	27.21	28.03	28.87	29.74	30.64	31.56	32.51	33.48	34.48	35.51	S264
Adv + FTO	10	LI20	26.94	27.74	28.57	29.43	30.31	31.24	32.17	33.14	34.13	35.15	36.20	S265
Adv + FTO	11	Base	27.71	28.54	29.40	30.28	31.19	32.12	33.09	34.08	35.11	36.16	37.25	S266
Adv + FTO	11	LI05	27.99	28.83	29.69	30.58	31.50	32.44	33.42	34.42	35.46	36.52	37.62	S267
Adv + FTO	11	LI10	28.26	29.11	29.99	30.89	31.81	32.76	33.75	34.76	35.81	36.88	38.00	S268
Adv + FTO	11	LI15	28.54	29.40	30.28	31.19	32.13	33.08	34.08	35.10	36.16	37.24	38.37	S269
Adv + FTO	11	LI20	29.10	29.97	30.87	31.79	32.75	33.73	34.74	35.78	36.87	37.97	39.11	S270
Adv + FTO	12	Base	29.92	30.82	31.74	32.70	33.68	34.70	35.74	36.82	37.93	39.06	40.23	S271
Adv + FTO	12	LI05	30.22	31.13	32.06	33.03	34.02	35.05	36.10	37.19	38.31	39.45	40.63	S272
Adv + FTO	12	LI10	30.52	31.44	32.37	33.35	34.35	35.39	36.45	37.56	38.69	39.84	41.03	S273
Adv + FTO	12	LI15	30.82	31.74	32.69	33.68	34.69	35.74	36.81	37.92	39.07	40.23	41.44	S274
Adv + FTO	12	LI20	31.42	32.36	33.33	34.34	35.36	36.44	37.53	38.66	39.83	41.01	42.24	S275
Adv + FTO	13	Base	32.32	33.29	34.29	35.31	36.37	37.45	38.58	39.74	40.93	42.16	43.42	S276
Adv + FTO	13	LI05	32.64	33.62	34.63	35.66	36.73	37.82	38.97	40.14	41.34	42.58	43.85	S277
Adv + FTO	13	LI10	32.97	33.96	34.98	36.02	37.10	38.20	39.35	40.53	41.75	43.00	44.29	S278
Adv + FTO	13	LI15	33.29	34.29	35.32	36.37	37.46	38.57	39.74	40.93	42.16	43.42	44.72	S279
Adv + FTO	13	LI20	33.94	34.95	36.00	37.08	38.19	39.32	40.51	41.73	42.98	44.27	45.59	S280

Lincoln County Pay Plan

LCDA Represented Employees - FLSA OT Eligible

Effective: July 1, 2026

Employees will receive an additional 1% over base pay after 5 years of service, 2% after 10 years, 3% after 15 years and 5% after 20 years of service

Intermediate Certificate or Non-Cert AA Degree receives additional 4% over basic pay. Advanced Certificate or Non-Cert BA Degree receives an additional 8% over basic pay. FTO assignment receives additional 2.5%.

	Range	Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Pay Grade
Adv + FTO	**14**	**Base**	**34.90**	**35.95**	**37.02**	**38.13**	**39.28**	**40.46**	**41.67**	**42.92**	**44.21**	**45.53**	**46.89**	**S281**
Adv + FTO	14	LI05	35.25	36.31	37.39	38.51	39.67	40.86	42.09	43.35	44.65	45.99	47.36	S282
Adv + FTO	14	LI10	35.60	36.67	37.76	38.89	40.07	41.27	42.50	43.78	45.09	46.44	47.83	S283
Adv + FTO	14	LI15	35.95	37.03	38.13	39.27	40.46	41.67	42.92	44.21	45.54	46.90	48.30	S284
Adv + FTO	14	LI20	36.65	37.75	38.87	40.04	41.24	42.48	43.75	45.07	46.42	47.81	49.23	S285
Adv + FTO	**15**	**Base**	**37.69**	**38.82**	**39.99**	**41.18**	**42.42**	**43.70**	**45.01**	**46.36**	**47.75**	**49.19**	**50.67**	**S286**
Adv + FTO	15	LI05	38.07	39.21	40.39	41.59	42.84	44.14	45.46	46.82	48.23	49.68	51.18	S287
Adv + FTO	15	LI10	38.44	39.60	40.79	42.00	43.27	44.57	45.91	47.29	48.71	50.17	51.68	S288
Adv + FTO	15	LI15	38.82	39.98	41.19	42.42	43.69	45.01	46.36	47.75	49.18	50.67	52.19	S289
Adv + FTO	15	LI20	39.57	40.76	41.99	43.24	44.54	45.89	47.26	48.68	50.14	51.65	53.20	S290
Adv + FTO	**16**	**Base**	**40.70**	**41.92**	**43.18**	**44.47**	**45.81**	**47.18**	**48.60**	**50.05**	**51.55**	**53.10**	**54.68**	**S291**
Adv + FTO	16	LI05	41.11	42.34	43.61	44.91	46.27	47.65	49.09	50.55	52.07	53.63	55.23	S292
Adv + FTO	16	LI10	41.51	42.76	44.04	45.36	46.73	48.12	49.57	51.05	52.58	54.16	55.77	S293
Adv + FTO	16	LI15	41.92	43.18	44.48	45.80	47.18	48.60	50.06	51.55	53.10	54.69	56.32	S294
Adv + FTO	16	LI20	42.74	44.02	45.34	46.69	48.10	49.54	51.03	52.55	54.13	55.76	57.41	S295
Adv + FTO	**17**	**Base**	**43.96**	**45.28**	**46.65**	**48.05**	**49.50**	**50.98**	**52.51**	**54.09**	**55.71**	**57.38**	**59.10**	**S296**
Adv + FTO	17	LI05	44.40	45.73	47.12	48.53	50.00	51.49	53.04	54.63	56.27	57.95	59.69	S297
Adv + FTO	17	LI10	44.84	46.19	47.58	49.01	50.49	52.00	53.56	55.17	56.82	58.53	60.28	S298
Adv + FTO	17	LI15	45.28	46.64	48.05	49.49	50.99	52.51	54.09	55.71	57.38	59.10	60.87	S299
Adv + FTO	17	LI20	46.16	47.54	48.98	50.45	51.98	53.53	55.14	56.79	58.50	60.25	62.06	S300

Lincoln County Pay Plan

Non-Represented Sheriff Employees - FLSA Exempt

Effective: July 1, 2026

Annual salary paid based on pay frequency

Employees will receive an additional 1% over base pay after 10 years of service and an additional 2.5% over base pay after 20 years of service

Range	Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Pay Grade
13	**Base**	**58,439**	**60,192**	**61,998**	**63,858**	**65,774**	**67,747**	**69,779**	**71,872**	**74,028**	**76,249**	**78,536**	**SA01**
13	LI10	59,023	60,794	62,618	64,497	66,432	68,424	70,477	72,591	74,768	77,011	79,321	SA02
13	LI20	59,900	61,697	63,548	65,454	67,418	69,441	71,523	73,669	75,879	78,155	80,499	SA03
14	**Base**	**63,114**	**65,007**	**66,957**	**68,966**	**71,035**	**73,166**	**75,361**	**77,622**	**79,951**	**82,350**	**84,821**	**Not Used**
14	LI10	63,745	65,657	67,627	69,656	71,745	73,898	76,115	78,398	80,751	83,174	85,669	Not Used
14	LI20	64,692	66,632	68,631	70,690	72,811	74,995	77,245	79,563	81,950	84,409	86,942	Not Used
15	**Base**	**68,163**	**70,208**	**72,314**	**74,483**	**76,717**	**79,019**	**81,390**	**83,832**	**86,347**	**88,937**	**91,605**	**SA16**
15	LI10	68,845	70,910	73,037	75,228	77,484	79,809	82,204	84,670	87,210	89,826	92,521	SA17
15	LI20	69,867	71,963	74,122	76,345	78,635	80,994	83,425	85,928	88,506	91,160	93,895	SA18
16	**Base**	**73,616**	**75,824**	**78,099**	**80,442**	**82,855**	**85,341**	**87,901**	**90,538**	**93,254**	**96,052**	**98,934**	**SA04**
16	LI10	74,352	76,582	78,880	81,246	83,684	86,194	88,780	91,443	94,187	97,013	99,923	SA05
16	LI20	75,456	77,720	80,051	82,453	84,926	87,475	90,099	92,801	95,585	98,453	101,407	SA06
17	**Base**	**79,505**	**81,890**	**84,347**	**86,877**	**89,483**	**92,167**	**94,932**	**97,780**	**100,713**	**103,734**	**106,846**	**Not Used**
17	LI10	80,300	82,709	85,190	87,746	90,378	93,089	95,881	98,758	101,720	104,771	107,914	Not Used
17	LI20	81,493	83,937	86,456	89,049	91,720	94,471	97,305	100,225	103,231	106,327	109,517	Not Used
18	**Base**	**85,865**	**88,441**	**91,094**	**93,827**	**96,642**	**99,541**	**102,527**	**105,603**	**108,771**	**112,034**	**115,395**	**SA07**
18	LI10	86,724	89,325	92,005	94,765	97,608	100,536	103,552	106,659	109,859	113,154	116,549	SA08
18	LI20	88,012	90,652	93,371	96,173	99,058	102,030	105,090	108,243	111,490	114,835	118,280	SA09
19	**Base**	**92,734**	**95,516**	**98,381**	**101,332**	**104,372**	**107,503**	**110,728**	**114,050**	**117,472**	**120,996**	**124,626**	**SA10**
19	LI10	93,661	96,471	99,365	102,345	105,416	108,578	111,835	115,191	118,647	122,206	125,872	SA11
19	LI20	95,052	97,904	100,841	103,865	106,981	110,191	113,496	116,901	120,409	124,021	127,742	SA12
20	**Base**	**100,153**	**103,158**	**106,253**	**109,441**	**112,724**	**116,106**	**119,589**	**123,177**	**126,872**	**130,678**	**134,598**	**SA30**
20	LI10	101,155	104,190	107,316	110,535	113,851	117,267	120,785	124,409	128,141	131,985	135,944	SA31
20	LI20	102,657	105,737	108,909	112,177	115,542	119,009	122,579	126,256	130,044	133,945	137,963	SA32
21	**Base**	**108,165**	**111,410**	**114,752**	**118,195**	**121,741**	**125,393**	**129,155**	**133,030**	**137,021**	**141,132**	**145,366**	**SA13**
21	LI10	109,247	112,524	115,900	119,377	122,958	126,647	130,447	134,360	138,391	142,543	146,820	SA14
21	LI20	110,869	114,195	117,621	121,150	124,785	128,528	132,384	136,356	140,447	144,660	149,000	SA15

Lincoln County Pay Plan

Non-Represented Sheriff Employees - FLSA OT Eligible

Effective: July 1, 2026

Annual salary paid based on pay frequency

Employees will receive an additional 1% over base pay after 10 years of service and an additional 2.5% over base pay after 20 years of service

Range	Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Pay Grade
13	**Base**	**28.10**	**28.94**	**29.81**	**30.70**	**31.62**	**32.57**	**33.55**	**34.56**	**35.60**	**36.67**	**37.77**	**SA01**
13	LI10	28.38	29.23	30.11	31.01	31.94	32.90	33.89	34.91	35.96	37.04	38.15	SA02
13	LI20	28.80	29.66	30.56	31.47	32.41	33.38	34.39	35.42	36.49	37.59	38.71	SA03
14	**Base**	**30.35**	**31.26**	**32.20**	**33.17**	**34.17**	**35.20**	**36.26**	**37.35**	**38.47**	**39.62**	**40.81**	**SA19**
14	LI10	30.65	31.57	32.52	33.50	34.51	35.55	36.62	37.72	38.85	40.02	41.22	SA20
14	LI20	31.11	32.04	33.01	34.00	35.02	36.08	37.17	38.28	39.43	40.61	41.83	SA21
15	**Base**	**32.78**	**33.76**	**34.77**	**35.81**	**36.88**	**37.99**	**39.13**	**40.30**	**41.51**	**42.76**	**44.04**	**SA16**
15	LI10	33.11	34.10	35.12	36.17	37.25	38.37	39.52	40.70	41.93	43.19	44.48	SA17
15	LI20	33.60	34.60	35.64	36.71	37.80	38.94	40.11	41.31	42.55	43.83	45.14	SA18
16	**Base**	**35.40**	**36.46**	**37.55**	**38.68**	**39.84**	**41.04**	**42.27**	**43.54**	**44.85**	**46.20**	**47.59**	**SA04**
16	LI10	35.75	36.82	37.93	39.07	40.24	41.45	42.69	43.98	45.30	46.66	48.07	SA05
16	LI20	36.29	37.37	38.49	39.65	40.84	42.07	43.33	44.63	45.97	47.36	48.78	SA06
17	**Base**	**38.23**	**39.38**	**40.56**	**41.78**	**43.03**	**44.32**	**45.65**	**47.02**	**48.43**	**49.88**	**51.38**	**SA22**
17	LI10	38.61	39.77	40.97	42.20	43.46	44.76	46.11	47.49	48.91	50.38	51.89	SA23
17	LI20	39.19	40.36	41.57	42.82	44.11	45.43	46.79	48.20	49.64	51.13	52.66	SA24
18	**Base**	**41.29**	**42.53**	**43.81**	**45.12**	**46.47**	**47.86**	**49.30**	**50.78**	**52.30**	**53.87**	**55.49**	**SA07**
18	LI10	41.70	42.96	44.25	45.57	46.93	48.34	49.79	51.29	52.82	54.41	56.04	SA08
18	LI20	42.32	43.59	44.91	46.25	47.63	49.06	50.53	52.05	53.61	55.22	56.88	SA09
19	**Base**	**44.59**	**45.93**	**47.31**	**48.73**	**50.19**	**51.70**	**53.25**	**54.85**	**56.50**	**58.20**	**59.95**	**SA10**
19	LI10	45.04	46.39	47.78	49.22	50.69	52.22	53.78	55.40	57.07	58.78	60.55	SA11
19	LI20	45.70	47.08	48.49	49.95	51.44	52.99	54.58	56.22	57.91	59.66	61.45	SA12
20	**Base**	**48.16**	**49.60**	**51.09**	**52.62**	**54.20**	**55.83**	**57.50**	**59.23**	**61.01**	**62.84**	**64.73**	SA25
20	LI10	48.64	50.10	51.60	53.15	54.74	56.39	58.08	59.82	61.62	63.47	65.38	SA26
20	LI20	49.36	50.84	52.37	53.94	55.56	57.23	58.94	60.71	62.54	64.41	66.35	SA27
21	**Base**	**52.01**	**53.57**	**55.18**	**56.84**	**58.55**	**60.31**	**62.12**	**63.98**	**65.90**	**67.88**	**69.92**	**SA13**
21	LI10	52.53	54.11	55.73	57.41	59.14	60.91	62.74	64.62	66.56	68.56	70.62	SA14
21	LI20	53.31	54.91	56.56	58.26	60.01	61.82	63.67	65.58	67.55	69.58	71.67	SA15

Glossary

GLossary of Commonly Used Governmental Accounting Terms

Accrual basis - Method of accounting recognizing transactions when they occur without regard toward cash flow timing [ORS 294.311(1)].

Activity - That portion of the work of an organizational unit relating to a specific function or class of functions, a project or program, a subproject or subprogram, or any convenient division of these [ORS294.311(2)].

Adopted budget - Financial plan that is the basis for appropriations. Adopted by the governing body [ORS 294.456].

Ad valorem tax - A property tax computed as a percentage of the value of taxable property. See "Assessed Value."

Appropriation - Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body [ORS 294.311(3)].

Approved budget - The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing [ORS 294.428].

Assessed value - The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value. The growth is limited to 3% unless an exception applies (e.g., new or enlarged structure).

Assessment date - The date on which the real market value of property is set—January 1.

Audit - The annual review and appraisal of a municipal corporation's accounts and fiscal affairs conducted by an accountant under contract or the Secretary of State [ORS 297.425].

Audit report - A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government's financial statements, and compliance with requirements, orders and regulations.

Bequest - A gift by will of personal property; a legacy.

Biennial budget - A budget for a 24-month period.

Billing rate - A district's tax rate used to compute ad valorem taxes for each property. The billing rate is expressed in dollars per $1,000 of assessed property value.

Budget - Written document showing the local government's comprehensive financial plan for one fiscal year or biennium. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year [ORS 294.311(5)].

Budget committee - Fiscal planning board of a local government, consisting of the governing body plus an equal number of registered voters appointed from the district [ORS 294.414].

Budget message - Written explanation of a local government's budget and financial policies, including any changes from the prior fiscal year. It is prepared and presented under the direction of the executive officer or chairperson of the governing body [ORS 294.403].

Budget officer - Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget [ORS 294.331].

Budget period - For local governments on a biennial budget, the 24-month period beginning July 1 and ending June 30 of the second following calendar year. See also "Fiscal year."

Budget transfers - Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

Capital outlay - Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings.

Capital projects fund - A fund used to account for resources, such as bond sale proceeds, and expenditures to be used for major capital item purchase or construction [OAR 150- 294.352(1)].

Cash basis - System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid [ORS 294.311(9)].

Category of limitation - The three categories of taxes on property for the purpose of the constitutional limits - education, general government, excluded from limitation [ORS 310.150].

Compression - A reduction in taxes required by Measure 5 (1990) property tax limits. Compression is computed on a property-by-property basis, and is first applied towards local option tax levies, then permanent rate levies.

Consolidated billing tax rate - The consolidated billing tax rate is the combined total of the billing rates for all taxing districts in a limitation category in the code area but does not include the billing rate for any urban renewal special levies or non-ad valorem taxes, fees, or other charges.

Constitutional limits - The maximum amount of tax on property that can be collected from an individual property for education and for other government activities (Art. XI, sect. 11b, Or Const.).

Contingency - An amount appropriated in anticipation that some operating expenditures will become necessary which cannot be foreseen and planned in the budget. A general operating fund may contain one line for operating contingency [ORS 294.388].

Debt service fund - A fund established to account for payment of general long-term debt principal and interest [OAR 150-294.352(1)].

Devise - A gift by will of the donor of real property.

District - See "Local government." A local government entity that imposes property taxes (e.g. county, city, K-12 school district).

Division of tax - Division of tax refers to the process of, and revenue from, apportioning tax to urban renewal agencies based on the relationship of the excess to frozen value, a.k.a. tax increment revenue.

Double majority - A term that refers to an election where at least 50 percent of the registered voters eligible to vote in the election cast a ballot and more than 50 percent voting approve the question. (Any March or September Election)

Education category - The limitation category for taxes that will be used to support the public school system and that are not used to pay exempt bonded indebtedness [ORS 310.150(1)(b)].

Encumbrance - An obligation chargeable to an appropriation and for which part of the appropriation is reserved [ORS 294.311(13)].

Enterprise fund - A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. They are usually self supporting. Examples of enterprise funds are those for water, gas, and electric utilities, swimming pools, airports, parking garages, transit systems, and ports [OAR 150- 294.352(1)].

Excluded from limitation category - The category for taxes used to pay principal and interest on exempt bonded indebtedness [ORS 310.150(1)(a)].

Exempt bonded indebtedness - 1) Bonded indebtedness authorized by a specific provision of the Oregon Constitution, or 2) bonded indebtedness issued as a general obligation on or before November 6, 1990, incurred for capital construction or capital improvements, or 3) bonded indebtedness issued as a general obligation after November 6, 1990, incurred for capital construction or capital improvements with the approval of the electors of the local government. Bonded indebtedness issued to refund or refinance any bonded indebtedness described above is also included [ORS 310.140(7)(b)].

Existing plan - An existing urban renewal plan is defined as a plan that existed in December 1996, and, 1) chose an option and, 2) established a maximum amount of indebtedness by July 1998 and has not been amended to increase the land area or maximum indebtedness [ORS 457.435(4)(a)].

Expenditures - Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis. Does not include amounts budgeted for interfund transfers, contingency, reserved for future expenditure or unappropriated ending fund balance. [ORS 294.311(16)].

Fiscal year - A 12 month period to which the annual operating budget applies. The fiscal year is July 1 through June 30 for local governments [ORS 294.311(17)].

Fund - A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

Fund balance - The excess of the assets of a fund over its liabilities and reserves. [ORS 294.311(18)].

Fund type - One of nine fund types: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve [OAR 150- 294.352(1)].

General fund - A fund used to account for most fiscal activities except for those activities required to be accounted for in another fund [OAR 150-294.352(1)].

General government category - The limitation category for taxes used to support general government operations that are not for the purposes of paying exempt bonded indebtedness [ORS 310.150(1)(c)].

Governing body - County court or board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit [ORS 294.311(20)].

Grant - A donation or contribution in cash by one governmental unit to another unit which may be made to support a specified purpose or function, or general purpose [ORS 294.311(21)].

Interfund loan - Loan made from one fund to another and authorized by resolution or ordinance [ORS 294.468].

Interfund Transfer - Transfer from an existing appropriation category in one fund to another existing appropriation category in another fund. [ORS 294.463].

Intrafund Transfer -Transfer from one existing appropriation category to another within the same fund. [ORS 294.463].

Internal service fund - A fund used to account for fiscal activities when goods or services are provided by one organizational unit to another on a cost-reimbursement basis [ORS 294.311(23) and 294.343].

Levy - Amount of ad valorem tax certified by a local government for the support of governmental activities.

Liability - Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances [ORS 294.311(24)].

Local government - Any city, county, port, school district, community college, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission; a municipal corporation or municipality [ORS 294.311(26)].

Local option tax - Taxing authority approved by voters that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, specific purposes or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

Materials and Services - Expenses for operating costs and supplies and contracted services, such as utilities, rent, liability insurance, repair parts, fuel, accountant’s fees, etc.

Maximum assessed value (MAV) - The maximum taxable value limitation placed on real or personal property by Article XI, section 11 of the Constitution. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

Maximum authority - The limitation on the amount of revenue that can be raised each year for an existing urban renewal plan area [ORS 457.435(3)(a)]. Plans that are not existing plans do not have a maximum authority amount. This amount is adjusted each year based on the growth of excess value in the plan area.

Maximum indebtedness - The amount of the principal of the indebtedness necessary to complete an urban renewal plan. This does not include indebtedness incurred to refund or refinance existing indebtedness [ORS 457.190(3)(a)]. It is specified in dollars and cents and based on good faith estimates of the scope and costs of the anticipated project or projects. All existing plans are required to have an ordinance which establishes a maximum indebtedness.

Measure 5 - A constitutional tax rate limitation (Article XI, Section 11b) passed by the voters in 1990 which restricts the amount an individual property can be taxed. Measure 5 limits school taxes to $5 per $1,000 of ‘real market value’. All other general government taxes are limited to $10 per $1,000 of ‘real market value’.

Measure 50 -Initially this measure was passed as Measure 47 in 1996 and was found to be unworkable, so was rewritten and submitted to the voters as Measure 50 in 1997 and passed. M50 reduced every property’s 1995-96 assessed value by 10% and also limited the amount of annual growth of the assessed value to 3 %. M50 also established permanent rate limitations for each taxing district in the state based on the current year tax in 1997 and then reduced 13% for most districts. If a district did not have a tax levy in 1997 and had never levied a tax, they could later request a permanent rate limit by going to the voters through a ballot measure.

Municipal corporation - See “Local government.”

Municipality - See “Local government.”

Net working capital - The sum of the cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies, prepaid expenses less current liabilities and, if encumbrance method of accounting is used, reserve for encumbrances [ORS 294.311(27)].

Object classification - A grouping of expenditures, such as personnel services, materials and services, capital outlay, debt services, and other types of requirements [ORS 294.311(29)].

Operating rate - The rate determined by dividing the local government’s tax amount by the estimated assessed value in district. This rate is calculated by the assessor when a local government imposes its operating tax as an amount, rather that a tax rate.

Ordinance - A formal enactment by the governing board of a municipality.

Organizational unit - Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions such as a department, office or division. [ORS 294.311(31)].

Personnel Services - Expenses related to the compensation of salaried employees, such as health and accident insurance premiums, Social Security and retirement contributions, civil service assessments.

Permanent rate limit - The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can increase or decrease a permanent rate limit. A district can levy any rate or amount up to their permanent rate authority each year.

Prior years’ tax levies - Taxes levied for fiscal years preceding the current one.

Program. A group of related activities to accomplish a major service or function for which the local government is responsible [ORS 294.311(33)].

Property taxes - An ad valorem tax, another other “tax on property”, or fees, charges and assessments that are specifically authorized by statute to be certified to the county assessor by a local government unit.

Proposed budget - Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

Publication - Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; mailing through the U.S. Postal Service by first class mail to each street address, PO Box and Rural Route within the boundaries of the local government; or hand delivery to each street address, PO Box and Rural Route address within the boundaries of the local government.

Real Market Value (RMV) - The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm’s-length transaction as of the assessment date (Jan 1). [ORS 308.205].

Requested Budget – Financial and operating plan submitted to the budget officer by departments for requested funding for the next fiscal year.

Reserve for Future Expenditure - An amount budgeted, but not appropriated, that is not anticipated to be spent in the fiscal year but rather carried forward into future fiscal years. The correct way to “save” money under Local Budget Law.

Reserve fund - Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment [ORS 294.346; 280.050].

Resolution - A formal order of a governing body; lower legal status than an ordinance.

Resource - Estimated beginning funds on hand plus anticipated receipts [ORS 294.361].

Special levy - A special levy is an ad valorem tax imposed for an existing urban renewal plan. It is not a result of a division of tax but rather imposed directly for the plan.

Special revenue fund - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes [OAR 150-294.352(1)].

Special payment - A budget expenditure category for distributions, pass-through payments, grants made to other organizations and other one-time or unusual expenditures where goods or services are not received in return, and that do not fall into the other categories of personal services, materials and services, capital outlay, etc.

Supplemental budget - A revised financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize additional taxes. [ORS 294.471].

Tax increment financing - A financial mechanism for urban renewal plans which captures the tax from the growth in property value within a designated geographical area. AKA urban renewal division of tax.

Tax on property - Any tax, fee, charge or assessment imposed by any government unit upon property or upon a property owner as a direct consequence of ownership of that property [ORS 310.140(18)].

Tax rate - The amount of tax stated in terms of a unit of tax for each $1,000 of assessed value of taxable property.

Tax roll - The official list showing the amount of taxes imposed against each taxable property.

Tax year - The fiscal year from July 1 through June 30.

Trust fund - A fund used to account for fiscal activities of assets held in trust by a local government.

Unappropriated ending fund balance - Amount set aside in the budget to be used as a cash carryover to next year's budget. It provides the local government with operating cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency [ORS 294.398]