



Fiscal Year 2023-24 Budget

Executive Summary





Lincoln County

LINCOLN COUNTY, OREGON

COUNTY COMMISSIONERS

Kaety Jacobson, Chair

Casey Miller, Vice Chair

Claire Hall

BUDGET COMMITTEE

COUNTY ADMINISTRATOR

Tim Johnson

COUNTY COUNSEL

Kristin Yuille

FINANCE DIRECTOR/BUDGET OFFICER

Christina Shearer

SPECIAL THANKS TO

Sheriff Curtis Landers; District Attorney Lanee Danforth; County Clerk Amy Southwell; County Treasurer Jayne Welch; County Assessor Joe Davidson; Health and Human Services Director Jayne Romero; Public Works Director Roy Kinion; Community Justice Director Tony Campa; Transit Director Cynda Bruce; Planning Director Onno Husing; Information & Technology Director Todd Richmond; and Human Resources Director David Collier

LINCOLN COUNTY AT A GLANCE

Land Area: 981 square miles

Population: 50,395

Median Age: 51.6

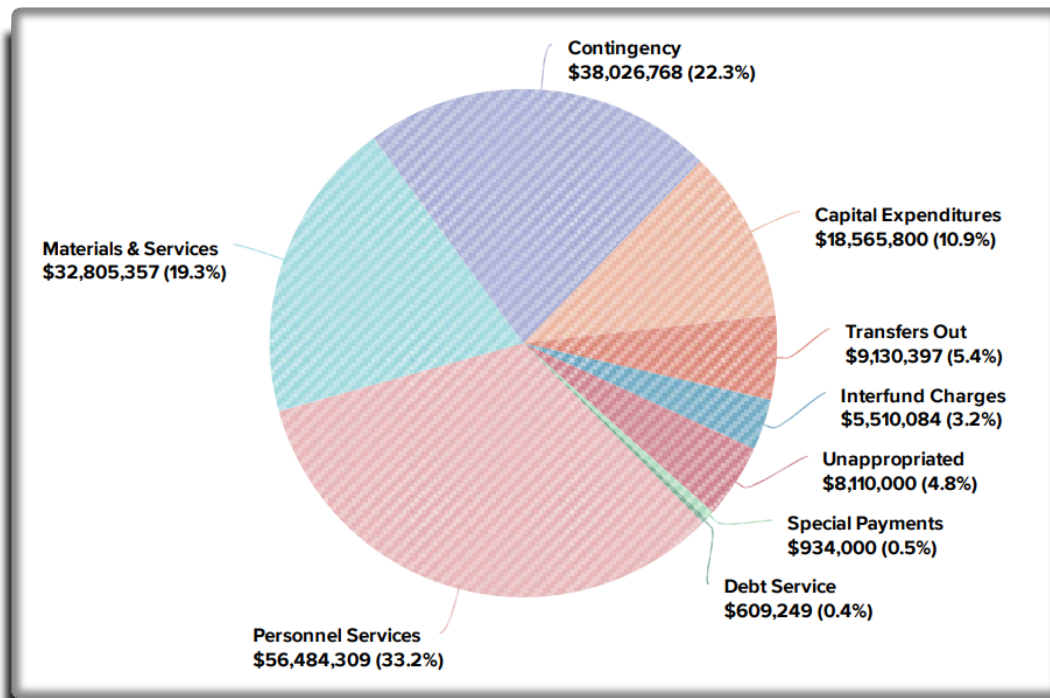
Employment Rate: 47.0%



THE BUDGET

County Administration presented a revised, balanced budget for 2023-24. It is estimated to be \$184 million, an increase of \$18 million over the previous year. A significant portion of this increase is contained in contingency and reserves and is attributable to an emphasis on enhanced contingencies and reserves to preserve the financial stability of the county General Fund. General Fund Reserves for the current year are at the required policy level of 20%.

TOTAL BUDGET \$184 MILLION



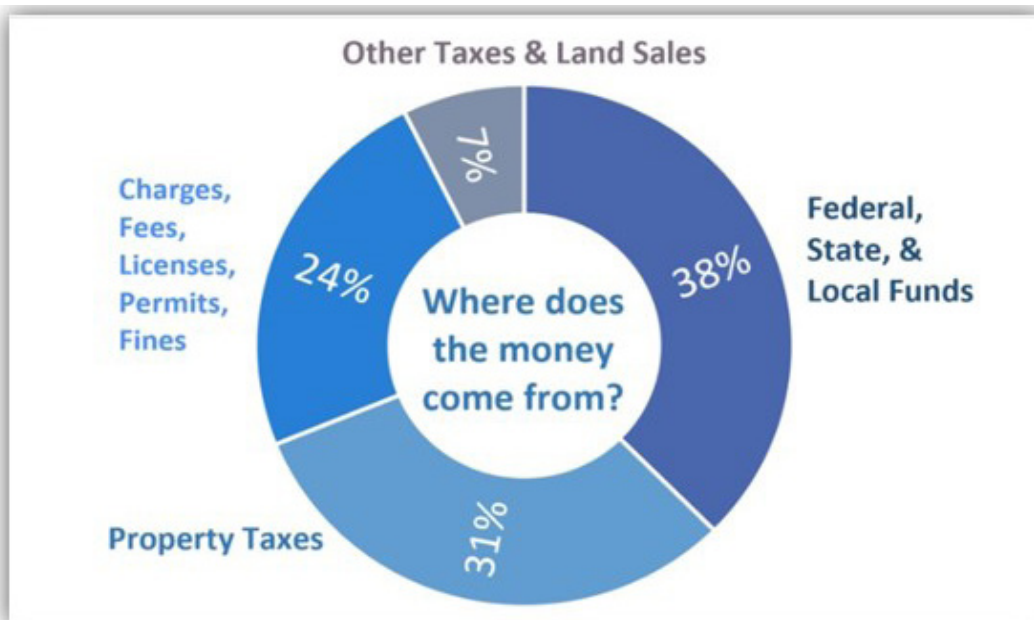
The combined countywide Contingency and Unappropriated Reserve categories amount to \$46,812,889 of the total County budget. The rest of the increase is due to normal increases in revenues and expenditures, which include anticipated resumption of suspended capital investment projects and some other operational activities.



REVENUE

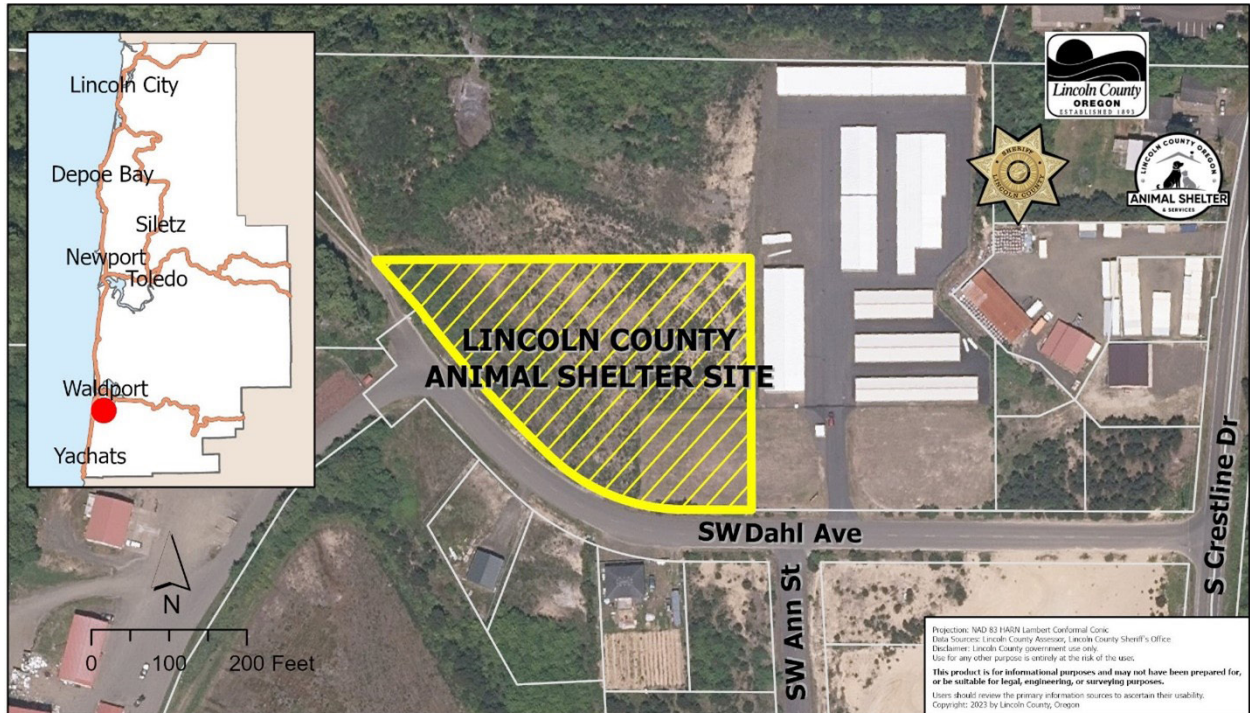
Property tax revenue is the single biggest source of revenue for the county. The county's permanent tax rate remains at \$2.8202/ \$1,000 of assessed valuation. The county receives about 18 cents of every property tax dollar paid.

Other major revenues include intergovernmental revenue – grants and payments received from federal, state, and other local governments; a 10% 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.



CAPITAL PROJECTS

Lincoln County engaged in several Capital Improvement Projects in the previous budget year and will make strides toward completion of several planned projects in 2023-24, including the new Animal Shelter and improvements at the Commons.



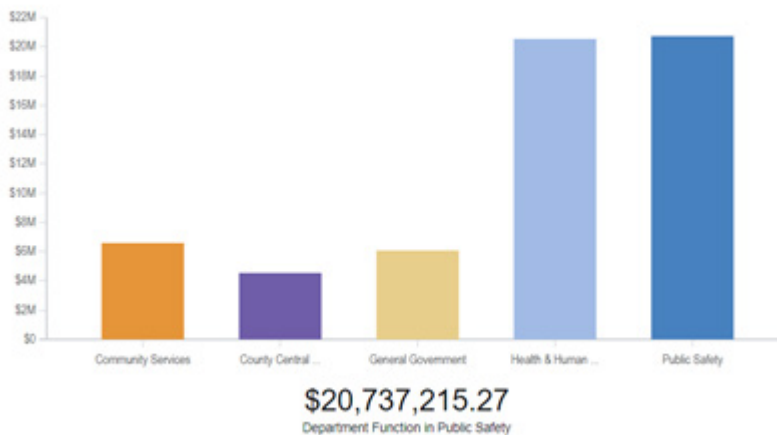
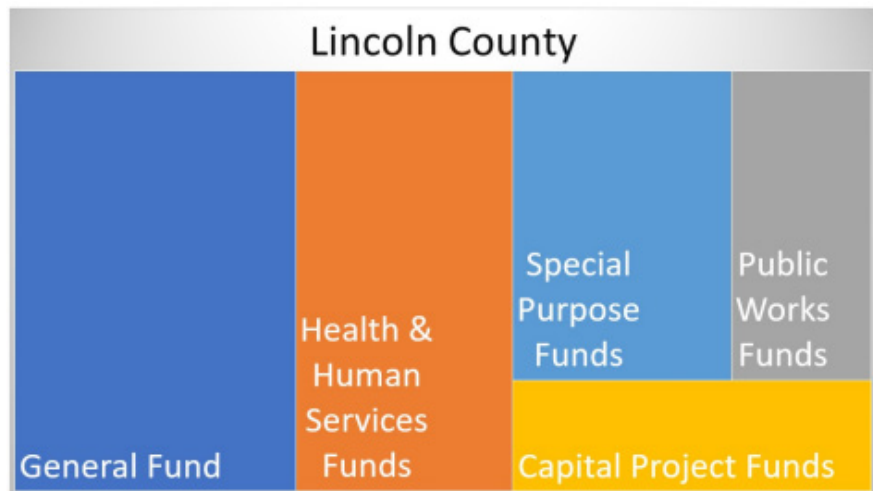
COMMUNITY FUNDING

The county spends between \$1.5 to \$2 million a year on community-based organizations through direct funding and grant programming. This includes social service, cultural and economic development-focused organizations.

OPERATIONAL FUNDING

The County has 14 departments that operate through a variety of funds. Operating Funds are the funds used to accomplish the daily business of the County. The largest of these is the General Fund – which is also the most flexible and can be used for whatever governmental purpose the Board of Commissioners deems appropriate – 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.

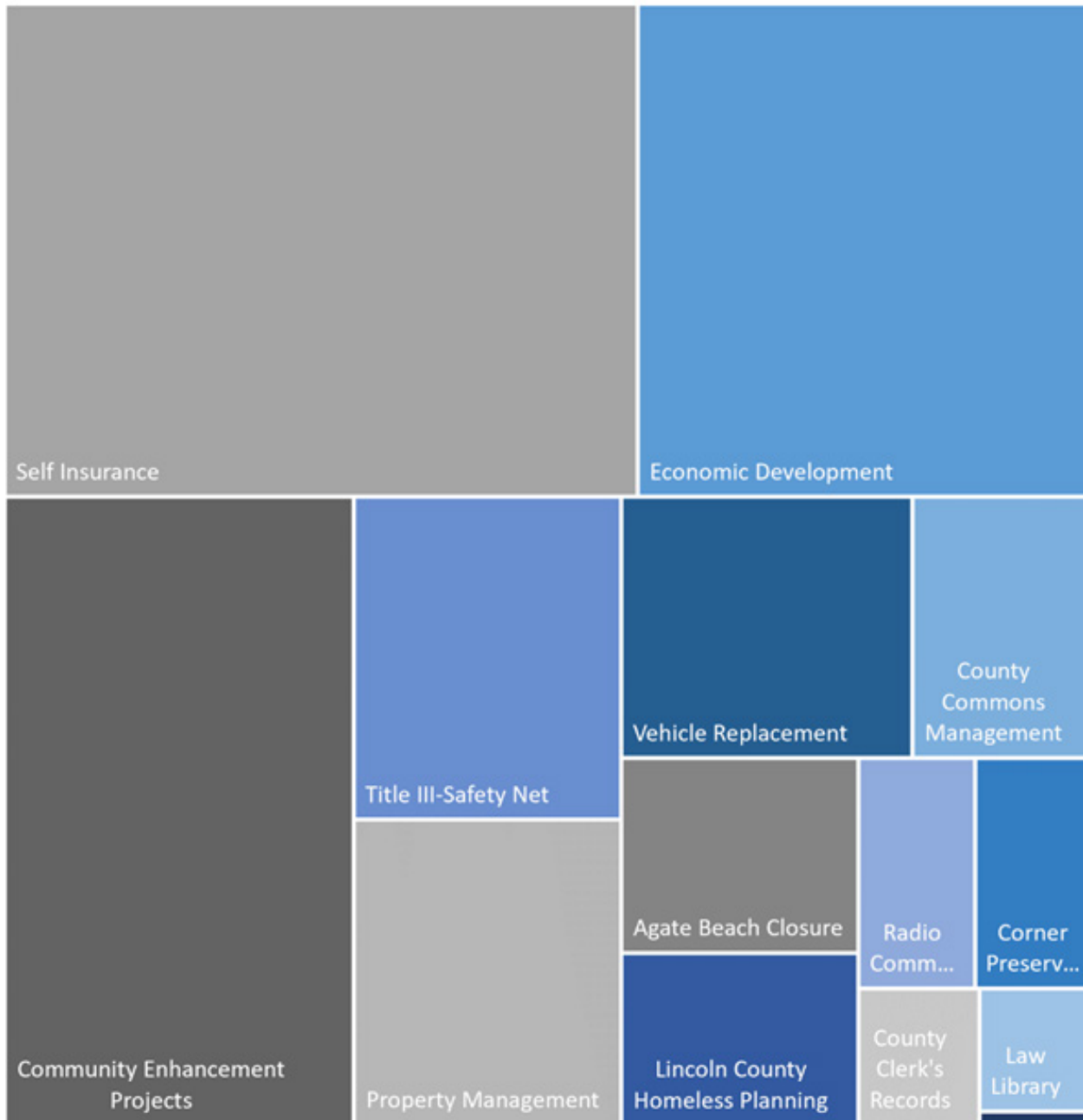


At more than \$20,000,000, one of the county’s biggest operational expenses is Public Safety – Lincoln County Sheriff’s Office patrol, administration and the Lincoln County Jail, the latter being the most costly. Most of that comes from the General Fund. Public Safety expenses are about tied with Health and Human Services, whose funding sources are more varied.

While the 2023-24 Budget is the county’s biggest ever, it also achieves savings in two key areas of the General Fund: Personnel Services, and Materials and Services. Thanks to a change in budget methodology, Personnel Services expenses will decrease by 1%, or \$340,521. Materials and Services expenses will decrease by 9%, or \$1,095,424, due to aggressive cost-containment efforts.

SPECIAL PURPOSE FUNDS

These funds have statutory, ordinance, contractual, or grant agreement restrictions and cannot be used for general county operations. The total of Special Purpose Funds in the 2023-24 Budget is \$32,803,599. The two biggest individual funds are the American Rescue Plan Act Fund and the County Commons Facilities Fund, each at about \$7.5 million. Other Special Purpose funds by relative size are:



PROJECT: LINCOLN 3.0



Lincoln County launched a series of new websites. This coming year, the county will continue its investment in making county services and information more accessible to the public online. Upgrades include a new livestreaming and agenda platform that will make it simple to navigate meeting recordings and locate documents. The county is committed to using these new online tools as vehicles for transparency.

BUDGET MESSAGE FROM COMMISSIONERS

The budget has been prepared using budgetary practices and techniques recommended by the Governmental Accounting Standards Board (GASB).

The County budget is a focused plan that invests limited taxpayer resources to address the needs of our residents today and tomorrow. Responsible budgeting and financial management ensures that Lincoln County has and will continue to meet a structurally balanced budget for a safer, healthier and more vibrant economy.

A structurally balanced budget means it is balanced without the use of reserves or any reductions in services or personnel, as opposed to deficit spending. Due to a recent labor arbitration decision, the County needed to revise the budget to achieve a balanced budget.

Overall, the County budget is estimated to be \$184 million dollars. This is an increase of \$18 million over the previous fiscal year. The increase is driven by the establishment of future capital projects such as the Commons/Fairgrounds, new animal shelter, a future new transit facility and an increase in budgeted contingencies and acquisition of grants. This budget is representative of an aggressive revenue generating effort that has created an overall more stable budget.

In the budget proposal leading up to the presentations, the General Fund was balanced to policy with two months operations at 19% Reserve.

The Lincoln County Budget also includes the following legally separate entities.

- Lincoln County Transportation District
- Lincoln County Solid Waste District
- Lincoln County Animal Services District
- Siletz Area Enhanced Law Enforcement District
- Lincoln County Extension Service District

While these are legally separate districts, the Board of Commissioners is responsible for the final approval of these budgets. Combined, they constitute \$15,029,176.

Highlights of the Budget

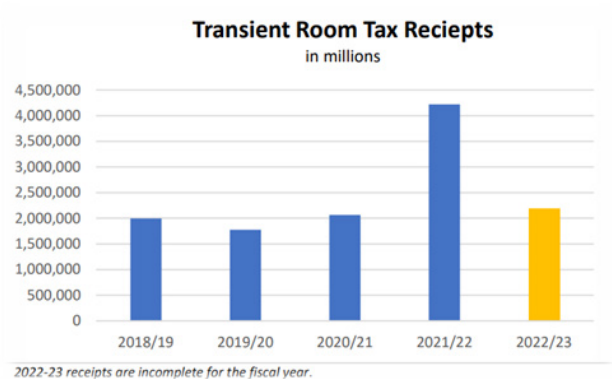
Inflation

A key issue impacting the cost of services has been inflation. The County has been able to achieve continued operations by adjusting to increasing costs specifically on capital and road improvement projects during this period.

Additionally, as identified by the State of Oregon Office of Economic Analysis in their recent economic and revenue forecast, key consumption-based revenues appear to be steady at the state level but have unfortunately fluctuated in Lincoln County, specifically with transient room tax, marijuana tax and lottery receipts. This reduction in revenues impacts many programs that are funded in part by the County.

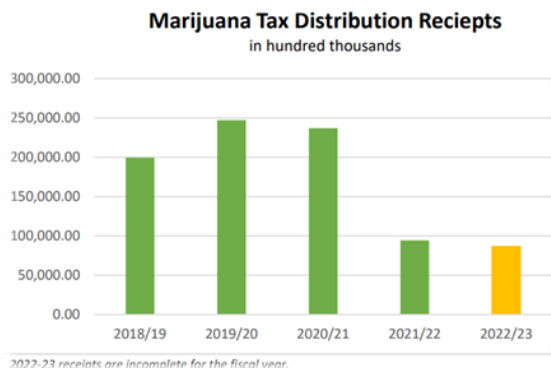
Transient Room Tax

This tax is paid by people staying overnight in all unincorporated area Lincoln County hotels, motels, resorts, short-term rentals, RV parks or campgrounds for a period of less than 30 consecutive calendar days. Establishments must collect a 10% tax from occupants. As the chart below shows, there was a spike in the second year of the COVID pandemic with more people looking to get outdoors, working remotely and choosing the Oregon coast to do so. Numbers for the previous fiscal year represent collections through March. As such, revenue for visitors for spring break and part of summer vacations are yet to be added to the total. 2022-23 receipts are incomplete for the fiscal year.



Marijuana Tax Receipts

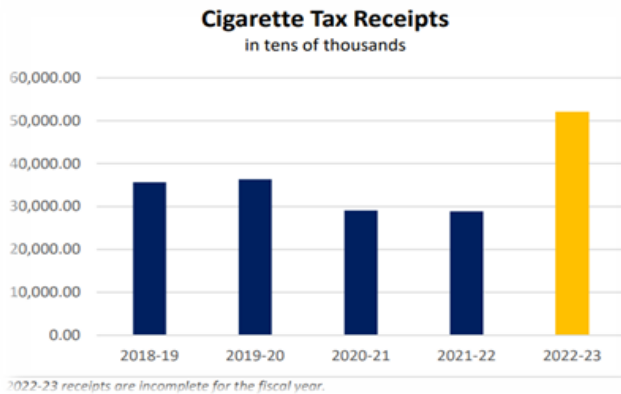
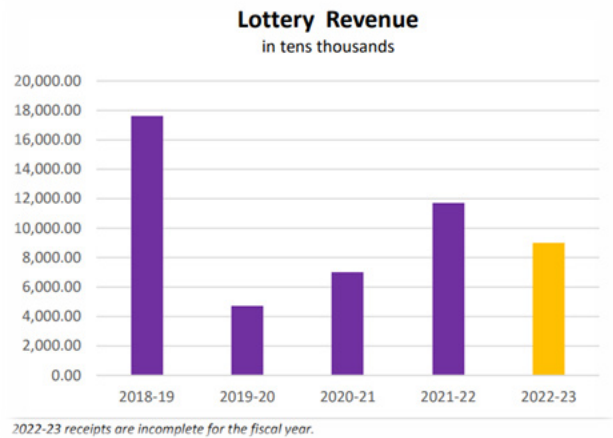
Retailers licensed by the Oregon Liquor and Cannabis Commission are required to charge a retail sales tax of 17% for all recreational marijuana sold. In some cases, retailers must also charge customers an additional 3% for Oregon localities. State Senate Bill 864 would have allowed cities and counties to increase their tax percentages from the sale of marijuana.



However, 2020's Measure 110 diverted funds, and the state capped how much cannabis tax local governments could keep. As shown in the chart below, the gross receipts have been declining in the county. According to the State of Oregon's Office of Economic Analysis, gross receipts have also been declining statewide and are forecast to continue decline.

Lottery Receipts

Meanwhile, the Oregon State Lottery Commission has seen significant revenue growth statewide. However, counties have seen revenue reductions due to state legislation that can transfer an amount equal to 2.5% of the net receipts from video lottery games allocated to the Administrative Services Economic Development Fund to counties for economic development activities. As illustrated in the chart below, the revenues fell off in 2019-20 and have been slowly rising since.



Cigarette Tax Revenues

The County has seen an increase in cigarette tax revenues as a result of a ballot measure approved by voters in November of 2021. The taxes increased by \$2.00 a pack, and for the first-time vaping products such as e-cigarettes were taxed. These revenues are used to support health-related activities for smoking cessation that would otherwise impact the County's General Fund.

Even though some of the consumption-based tax revenues are falling, Lincoln County has a strong history of solid financial management practices. Addressing the impacts from inflation and reduction in revenues will require continued fiscally conservative practices and financial stewardship.

Long-term strategic and financial planning are important parts of ensuring excellent service and stewardship for Lincoln County.

Beyond the conservative practices and stewardship, during the early part of the fiscal year, the County's Management Team presented recommendations on three key categories for approval and implementation to enhance the services of the county.

One of the categories concerned the budget process and budget document. It included a variety of recommendations. The first was the formulation and presentation of a mid-year budget report to provide the status and position of the budget for the Board of Commissioners, elected officials, taxpayers, and staff. This was the first time in a significant period that such a report was completed. Its recommendation ensured the receipt of revenues and corresponding direction of spending.

Another recommendation was to acquire a revenue forecast. This had not been achieved for a decade.

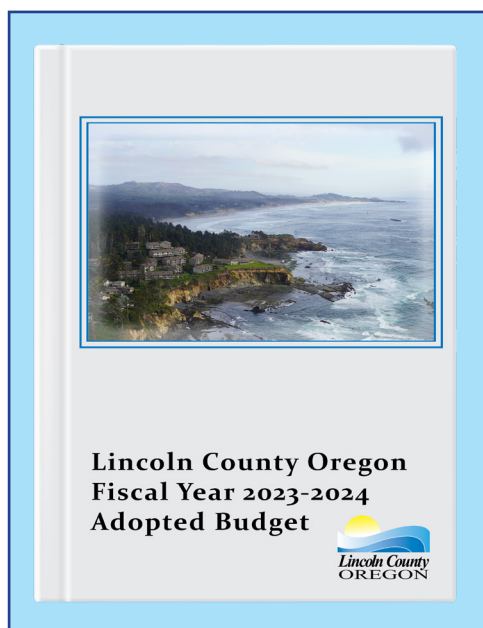
As such, the County hired the Portland-based tax firm Marino & Associates. They were tasked with the formulation of a revenue forecast but also the creation of a revenue model to aid the County in better understanding its budget environment. It too has been a valuable tool.

A significant recommendation involved the return of department presentations during Budget Committee hearings. Presentations occurred over eight evenings including time for community input.

Another recommendation was the publishing of this Executive Summary of the County's Budget. The purpose is to highlight the overall budget, key accomplishments, and future achievements. In addition, this publication is intended to improve the transparency of the budget while enhancing the image of the County in a concise yet detailed manner.

Yet another key element of the County's strategic and financial planning has been the timely completion of its annual financial audits. The completion of the audits have been impacted by the pandemic. During the course of the year, the audit for Fiscal Year 2020-2021 was completed and presented to the Board of Commissioners. The completion of last year's audit has been delayed due to unexpected circumstances, specifically changes with General Accounting Standards Board requirements, and more specifically GASB 87, which increases the usefulness of governments' financial statements by requiring recognition of operating leases and recognition of inflows of resources or outflows of resources based on the payment provisions of contracts. The County

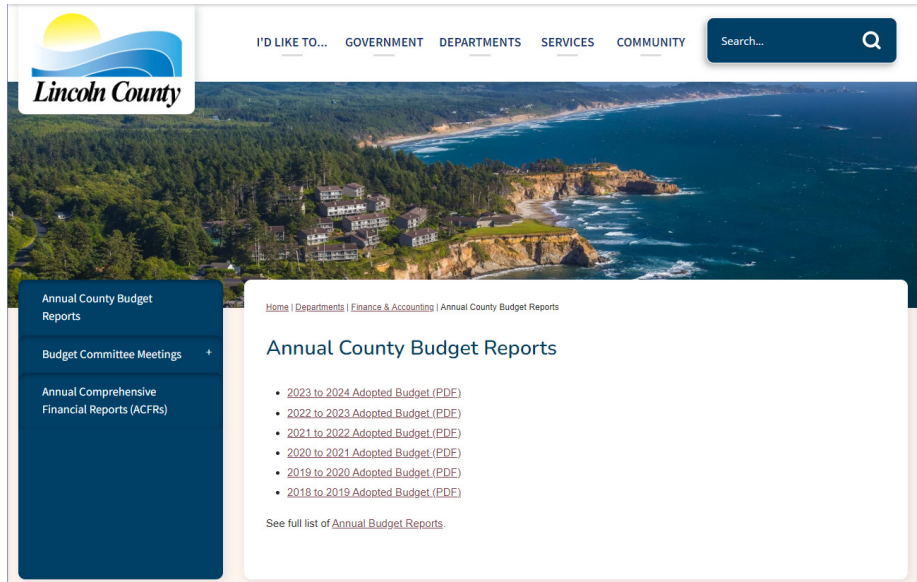
Finally, and most importantly, staff sought and received Board approval for the introduction and implementation of new budget software - OpenGov. Through the use of Local Fiscal Recovery Funds of the American Rescue Plan Act, the Board approved funds for its acquisition. The reasoning behind the purchase stemmed from the pandemic.



For nearly three years, the budget process had been impacted by the inability of county personnel to present the budget in public forums, but more specifically presenting it in such a fashion whereby people could easily follow the process. The acquisition and deployment process began in November of 2022 through "beta testing," with a specified number of departments. In January, training began countywide.

Staff engaged in this process early help to train others, creating an enhanced procedure for deployment. The new budget software enhances the transparency of the budget process by providing a variety of options for readers. The use of narratives, spreadsheets, graphs, and charts provide multiple ways for the reader to see and follow budget and information.

The county budget is available both in hard copy and,



more significantly, on the County’s website for an easy, user-friendly interface.

County staff also continued to pursue work on budget policies from capital improvements to computer network security. Additionally, other key enhancements and adjustments have been addressed such as compliance issues with the Planning & Development Department along with revenue & expense segregation and tracking.

Another enhancement or adjustment for the upcoming fiscal year involves the establishment of a new General Fund Appropriation Group: County Central Services. This enables better monitoring related to actions from General Government Appropriations. Additionally, work began as a precursor to planned analysis and revision of cost allocation (both direct and indirect) methodology, policies, and procedures to enhance the County’s budgetary operations.

Lastly, budget process improvements included the elimination of the catch-all departments



Special Thanks
to the
2023-2024
Budget
Committee

John Heath,
Christen Don, Sue
Woodruff

Budget Committee member John Heath and Commissioner Kaety Jacobson during a Budget Committee meeting in June.

of 991, 992, & 993. This involved the redistribution of activity to departments and created a countywide accounting of grants and contract services.

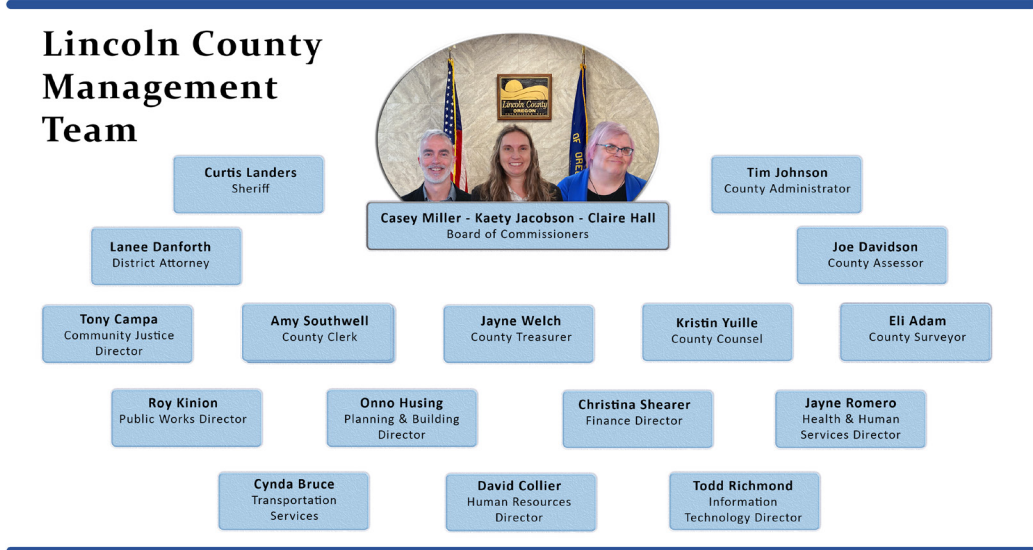
A heavy lift has been accomplished by county management and staff to improve the budget process.

Internal Operations

Over the past year, the County has worked tirelessly to incorporate a variety of enhancements for overall management.

The County began in earnest the transition to a county administrator management structure. This has in part enabled the Commissioners to pursue many of the efforts related to enhancing the County’s connections to mayors and city councils countywide along with the leadership of the Confederated Tribes of Siletz Indians. It has also enabled the County to pursue a variety of activities to enhance the County as an organization.

One of the responses by the federal government in support of local government created by the



pandemic was the financial assistance received through the Local Fiscal Recovery Fund of the American Rescue Plan Act. The County received \$9.3 million. Through this process, the Board of Commissioners directed county management and staff to identify key opportunities to improve.

Additionally, the Board of Commissioners initiated an effort to enhance the county’s grant acquisition and management. The County hired a grant coordinator to assist with the deployment of these dollars. These dollars have been approved and appropriated by the Board of Commissioners on a variety of projects and services both internally and externally.

Over the year, the County addressed a variety of labor and personnel items. The implementation of the recent state legislation for the Oregon Paid Leave Act required the County to prepare. County staff analyzed the costs of both the state and private providers. Upon examination, it was identified to pursue the marketplace, saving money for employees and County.

Additionally, during the course of the year, the County updated its Employment Policies Handbook reflecting personnel rules updates, inclement weather policies, personal use of computer facilities, retirement, and bilingual pay policy.

Also, during the course of the year, the County Management Team worked on several labor contracts.

Additionally, further analysis was completed on examining wage and salary and wage compression across several departments. This provided important information towards understanding the complexities of wage and salaries of comparable counties but also in the marketplace as it pertains to competition for the County’s workforce. As such, the County has been working towards adjustments even in a tough revenue environment.

During the course of the fiscal year, the Board of Commissioners approved several new innovations and the subsequent use of federal grants.

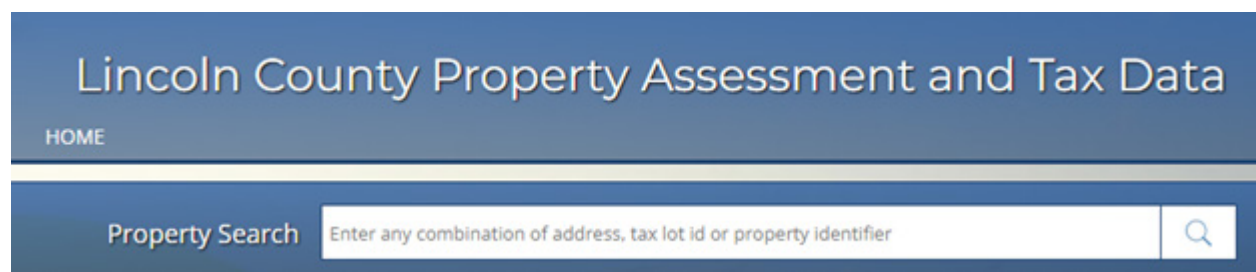
Innovations

The County has been honored to have creative thinkers regarding the use of technology to enhance and reduce the cost of services. The following highlights several enhancements that have received Board of Commissioners approval.

Digitization of Records, Assessor & Planning

In 2018, Lincoln County contracted with Tyler Technologies to convert the County’s assessment and tax data to a new computer system, as an effort to ensure future support and stability. Property data for the roughly 57,000 tax accounts in Lincoln County was successfully moved to a new database and web-based user interface, called “Assessment & Tax Pro.”

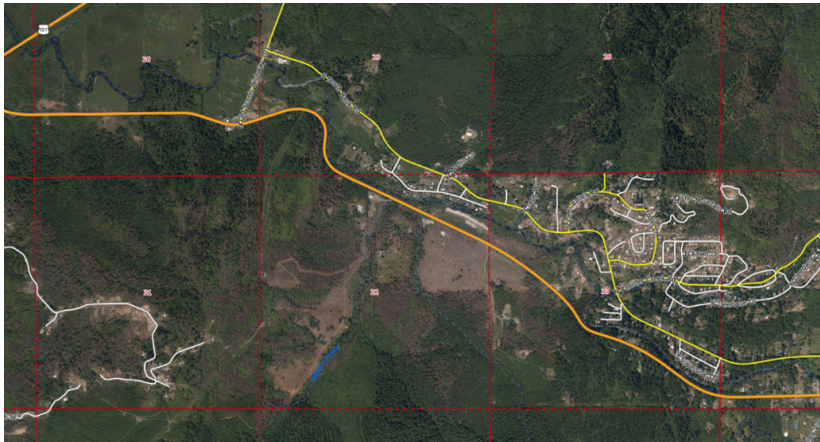
However, even with this activity, the massive amounts of paperwork still kept by the Assessor’s Office constitutes an issue of space. Digitizing these records will enable the department to reduce the space and corresponding flexibility by staff and Assessor’s customers to access information.



The Board of Commissioners, recognizing how the pandemic impacted access to county files, approved the authorization and appropriation of funds to digitize the remaining records. It is hoped that by the end of the 2023-24 fiscal year, this work will be completed, enhancing customer service.

Public Private Partnership: Surveyor's Office, Satellite Imagery

During the course of the year, an exciting public-private partnership has been undertaken by the County Surveyor. As a curator for property surveys, subdivisions, and partitions, along with surveys and maps and now specifically using satellite imagery, the surveyor's office has seen an unequalled opportunity.



The purpose is to enlist the financial assistance of both the private sector and other public agencies to help in the acquisition of satellite imagery through a financial model. The first iteration involves the partnering with other government agencies to share in the costs of the acquisition. The second part involves working with public

utilities and the private sector particularly – i.e., power and communication utilities that need this information. This is one of the first endeavors of this type in Oregon.

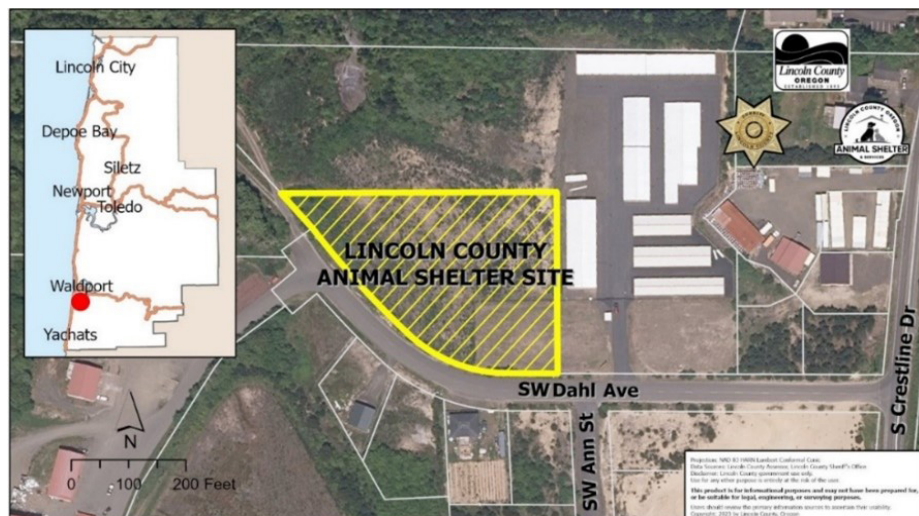
Capital Improvements

The County has and continues to embark on a variety of significant capital improvement projects.

Animal Shelter

Lincoln County has completed an extensive year-long process of a site location search for a new animal shelter facility to be located in Waldport. The Shelter has been operating out of a temporary facility in Newport due to the dilapidated state of the previous building that needed to be demolished, as it was deemed unsuitable for use.

The project is expected to be completed in late 2024. It is expected to cost \$6 million.



New site for the Lincoln County Animal Shelter

County Commons/Fairground

Over the year, the Board conducted a workshop on the ability to finance the future redevelopment of the Commons. The ability to finance the redevelopment of the facility came through the passage of a voter approved ballot measure in 2016 for an increase of 2% in the Transient Room Tax. Unfortunately delayed by the pandemic, the use of transient room tax by bonding enables the County to acquire the funds now for both construction and operations.



Meanwhile, through a \$277,000 grant from the Oregon Business Development Department, renovation work has been completed on the 4-H Barn, including a new washing station, providing a future example of the quality of facilities that will soon replace the aging buildings currently at the site.

Health and Human Services Facilities

During the course of the year, the Health and Human Services Department has made several facilities acquisitions and renovations.

Earlier in the fiscal year, a space was acquired for a clinic in Waldport in an effort to enhance health services across the county. In addition, the County Board of Commissioners approved the acquisition of a nearly 25,000 square foot office building for departmental staff. The acquisition will consolidate staff while reducing expenditures.

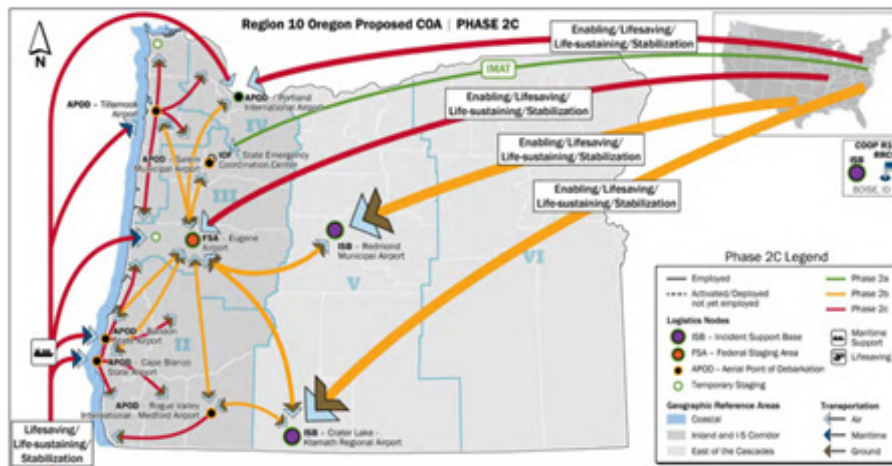


The Board of Commissioners also approved the renovation of the Nye Street Clinic to consolidate medical providers and services in one building serving the greater Newport area. Other projects being reviewed for fiscal year 2023-24 include a new juvenile facility and transit facility.

Highlighting Significant Activities and Services during the Fiscal Year

Emergency Preparedness

In June 2022, the communities of Lincoln County participated in the weeklong Cascadia Rising Exercise. The event was an adapted FEMA national level exercise. The exercise simulated the first seven days after a magnitude 9.0 Cascadia earthquake and tsunami. Hundreds participated from federal, state, and local government agencies.



Activities that were initiated through the exercise included the following:

- Community drop/cover and hold-on exercise.
- Field operations for the county emergency operations center.
- Simulated mass care and sheltering services, multi casualty/medical aid station, water purification station, emergency fuel distribution station, auxiliary communications hub.
- Continuity of government through emergency operations center coordination, agency situational assessment and reporting, resource ordering, and resource prioritization.
- Lincoln County Emergency Management applied for and was awarded technical assistance from the FEMA National Exercise Division (NED) to develop a local area government response simulation as part of the weeklong activities.

Supporting Veterans

During the fiscal year, one of the most significant Veteran Services events returned after two years on hiatus due to the COVID pandemic - the Veteran's Stand Down 2022. County Veterans Services staff and local service providers helped coordinate the effort to disburse food, clothing, and health screenings for veterans.



Abandoned Recreation Vehicle Abatement

During the pandemic, abandoned and dilapidated motorhomes, recreational vehicles, and travel trailers along with associated piles of debris and hazardous materials began to spring up along roads and on private property. Many of these abandoned vehicles found their way into the unincorporated areas of the County, creating blight and probable public health issues. Many current issues contributed to this surge of RVs, but there is one primary driving factor needed to address their abandonment – the issue of abatement of asbestos as a component of their manufacturing.



The Lincoln County Solid Waste District currently has reserves fund a one-time support of a pilot abandoned RV cleanup program. The District has built up reserves from its \$4 per ton disposal fee over several years from a spike in tonnage. The spike came from the Georgia Pacific Toledo site clearing a mountain of stockpiled materials. Even though this spike in revenue ended at the beginning of Fiscal Year 2022-23, the District anticipates a continued revenue surplus from the newly constructed and experimental Juno plant at Georgia Pacific in Toledo.

The District's revenues and expenditures (even absent the Juno revenues) are expected to remain operationally steady and consistent. A draw down of \$500,000 to fund RV abatement would still leave the District with two years of operational funding in reserve. The one-time allocation is expected to enable a fast-response, community-wide RV abatement program to function through the end of Fiscal Year 2023-24.

The Board of Commissioners approved the plan remove more than 50 RVs over the next year. Funding will also be provided to cities to address issues within their jurisdictions. Staff is currently working on the creation of a sustainable funding source for the program in Fiscal Year 2023-24.

"Snowmagedon"

While it rarely snows significantly on the Oregon coast, on February 23, residents and visitors alike witnessed a substantial accumulation.

It was not simply a dusting but a significant event that required County staff, specifically its road crew and first responders, to clear not only the snow but fallen trees that impacted county and state roads.



The County has nearly 340 miles of roads, and when a storm of this magnitude hits all 340 miles, with a 16-man crew, it requires good planning and dedicated staff.

We are honored to have such a dedicated staff that implemented a well-executed plan.

Highlighting Significant Programs

During the course of the fiscal year, a variety of grant based programs continue or were deployed in support of county residents.

Child Care Provider Assistance

In 2019, an Oregon State University study identified Lincoln County as a “child care desert.” Simply, there were far too few available facilities and spaces for children than the children that need them.

As such, the Board of Commissioners has approved a total of \$400,000 in ARPA funds dedicated to providing grants to child care providers. The program is focused on providers serving children ages five years and younger, or those who are offering extended hours (evenings and weekends), as it pertains to the greatest need.



Municipal Wildfire Assistance Program

A critical funding source in the Echo Mountain Complex Fire recovery efforts was nearly \$500,000 from a state grant. Some of the considerable activities supported by this grant include partnering with the Long Term Recovery Group to meet the various needs of survivors, including scholarships for survivors to attend a trauma informed summer camp, retaining a dedicated disaster case manager to connect survivors to essential services and provide support during the recovery process, partnering with the Oregon State University (OSU) Extension to launch a septic repair and replacement program, solid waste support, road repairs, landscaping tools and log splitter, chemical toilet rentals for work crews, and reimbursements for utilities to Panther Creek Senior & Community Center, which has been integral in providing food and safety to survivors.

2020 Wildfire Relief

Work continues regarding state-funded assistance through its Department of Administrative Services, which awarded \$725,000 in June 2021 to provide community relief from the Echo Mountain Complex Fire. The majority of these funds were designated to a continuation of the septic and well repair grant. Remaining funds were put into the CORE program managed by the County’s Health and Humans Services Department.

Panther Creek Septic

The County received a grant of \$2,552,350 from the State of Oregon, paid for through the American Rescue Plan Act via the Oregon Business Development Department, for septic repairs and replacements in the Panther Creek area. Oregon State University Extension manages outreach and vendor processing.

Lincoln County Well Repair

In a companion program to Panther Creek Septic, the County received \$500,000 of ARPA funds awarded via the State of Oregon through the Business Oregon Development Department in fall 2022 for well repairs and replacements. Oregon State University Extension is managing the outreach and vendor processing.

Onsite Septic Financial Aid Program

In February 2023, the Department of Environmental Quality awarded \$1,164,924 from ARPA funds to the County to assist residents with a program for Onsite Septic Financial Aid.

Oregon Housing and Community Services - Wildfire Recovery Sub-Allocation

During December 2022, OHCS awarded Lincoln County \$1,998,033.53 to purchase land, infrastructure, and homes to provide affordable housing to displaced wildfire survivors.



Lincoln County has partnered with Habitat for Humanity of Lincoln County and Community Services Consortium to qualify survivors for the program. This is a lottery process, and once a survivor is selected, Habitat will step in to work with the applicant to become a homeowner.

To date, Lincoln County has purchased three homes. The total amount dispatched for the purchases and maintenance of these homes is \$1,116,613.65.

Homeless Strategic Fund

A countywide effort was successful in being awarded among eight areas in Oregon to receive a state grant for \$1 million to assist in the ability to formulate a five-year strategic plan and to stand up an office to assist in the effort to address homelessness across the county. The state program requires the formulation of an entity comprised of the county, cities, tribe and the community service providers to enter into a formal agreement to oversee the year-long process of the completion of the strategy and its subsequent implementation over the remaining period of the strategic plan. An intergovernmental agreement has been formulated and signed by the participating parties. The strategic plan is to be completed and sent for review and subsequent approval by each participating entity by October 2023.

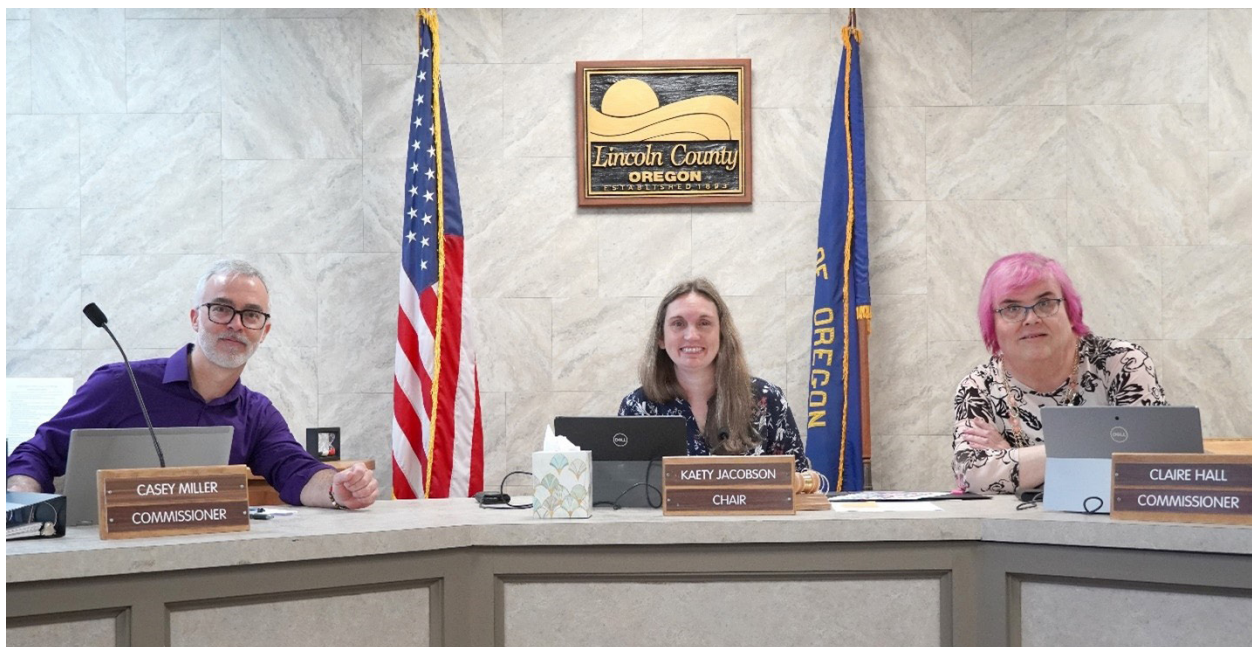
During the fiscal year, a Request for Proposals was completed and awarded to complete the plan specifically identifying opportunities to address the reduction of homelessness countywide.

Conclusion

The onset of the COVID pandemic in 2020 continues to impact the budget. Changes in planned capital projects such as the Commons/Fairgrounds, changes in operational patterns, such as the quality and quantity of customer service, remote staff deployments and COVID mitigation costs and activities are expected to continue throughout the fiscal year. While federal aid in various forms is expected to offset some of these impacts, the County is working to identify greater clarity regarding the timing of expenditures that were created by the pandemic and its duration. This has resulted in a conservative approach to budgeting. The County is attempting to prudently budget in a way that reduces impacts to reserves while still maintaining critical County services and functions.

While the County is not anticipating a downturn in reserve balances, improvements at the same pace prior to the pandemic years are unlikely to be realized until the effects of the pandemic subside.

Meanwhile, we recognize that in order to stay structurally balanced, our efforts will require continual focus and dedication. Strong financial management will be required to maintain the structural balance of our funds, particularly in an environment where the news of a pending economic slowdown if not recession have been elevated to a reality. We believe that the budget will continue to enhance the services to our citizens that they deserve from their county government.



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

© 2023 Lincoln County Oregon All Rights Reserved

Lincoln County Board of Commissioners
Lincoln County Court House
225 West Olive Street
Room 110
Newport, Oregon 97365