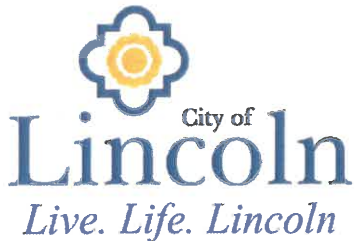


**BIENNIUM  
BUDGET  
SUMMARY**

*Fiscal Year  
2023-2025*





Office of the City Manager  
Sean Scully, City Manager

June 19, 2023

Honorable Mayor, Vice Mayor and City Councilmembers,

I am very pleased to have the opportunity to present to you the City of Lincoln's very first two-year budget document for fiscal years 2023-2024 and 2024-2025. When I came on board as Lincoln's City Manager a little less than a year and a half ago, one of the first comments I heard from Council during the 2022-2023 budget cycle was an overwhelming desire to move to a two-year budget cycle. Staff took that feedback and restructured our budget development process with a two-year cycle as a goal. It has been a very technical and involved process, however, I believe that it will provide a broader look at the City's long-term finances and will give the organization the ability to achieve goals that would otherwise span across many one-year budget cycles.

The development of any municipal budget is always best when it is a collaborative process. In Lincoln that collaboration includes staff, community groups, various City committees and boards, and perhaps most importantly the elected City Council who provide critical policy direction that very specifically allocate resources based on those policies. In fact, our newly adopted 2023-2025 Strategic Plan has been used as a core component to many of the budgeted items within this document.

The City Council has committed to strategically and prudently budgeting in order to achieve a level of balance that may take a number of fiscal years to fully realize financially. The balance of providing the best in municipal services with making sure that Lincoln's financial position improves over the long term is much easier said than done.

Within this budget you will see that Lincoln has a variety of strengths and weaknesses financially. This is not unique to Lincoln, what is unique has been the willingness of our organization to meet these challenges head on, even when that work is difficult and at times, painful.

---

**City Hall**  
**600 Sixth Street**  
**Lincoln, CA 95648**  
**(916) 434-2400**  
[www.lincolncalifornia.gov](http://www.lincolncalifornia.gov)

**City Manager's Office ♦ Community Development ♦ Engineering ♦ Fire**  
**Library ♦ Recreation ♦ Police ♦ Public Works ♦ Support Services**

You'll notice as you review this document that we are proposing various investments across all of our service categories. In the General Fund we have surgically and carefully added positions and/or infrastructure projects in public safety, recreation, facilities, information technology, and others. We are methodically building up our staffing levels to meet significant service demand from our public. To the extent Lincoln can afford it, we want to strive to provide the absolute best in municipal service we can.

You may also notice an impressive list of Capital Improvement Projects (CIP's) many of which have been awaiting construction for a number of years. Our goal is to employ restricted funds that have been collected for these projects and complete a number of critically important transportation, utility infrastructure, public facility and park projects this budget cycle.

Within the General Fund we will be showing a structural deficit when including our one-time CIP's. This has been a common position for the City of Lincoln in the post 2010's-recession era. As we have discussed publicly a number of times, Lincoln's General Fund revenue sources need diversification over the next 4-6-year period in order to achieve what most financial professionals would deem a *secure financial position* and maintain our ability to appropriately staff our public safety and other general funded departments.

More pointedly, improving and developing a more robust commercial sales tax base will be critical in creating a sturdy general fund that can achieve the goals the Council and community desire over the long term. Developing and improving our commercial sales tax base does not only include development of commercial land but also residential land to support our commercial centers. Without addressing this need for diversification, Lincoln will continue to struggle for stability with limited resources.

Expenditures across all departments will continue to be evaluated critically so that we are able to stretch our resources to the greatest possible benefit for the community. This is much easier said than done, and our staff have done a fantastic job prudently budgeting for investments in our services that will provide actual value to the public and this organization.

Our enterprise/utility funds will likely be a major point of discussion this year. There is good reason for this, they are all in various forms of significant structural deficit as a result of no significant rate increases for a number of years. As you are aware, rate analyses are mostly finalized with the Prop 218 process soon to follow. While this is a difficult and eye-opening process for those who haven't been following those funds closely, it is a necessary step to course correcting those funds so that the services they fund can continue to be offered at the standard to which the community has become accustomed to.

As I've participated in the development of many budgets in my career I tend to look for realistic clear data versus a picture that's painted to look rosy but unrealistic. The best budgets are realistic roadmaps that are adjusted as conditions change, that's what I think you'll find as you review this budget. There are a number of critical paths that will arise over the next two-year period which will necessitate extremely difficult decisions

arise over the next two-year period which will necessitate extremely difficult decisions for the City Council. Staff's job is to make sure that the City Council has the most professional information we can develop or acquire to aid in that decision-making process.

Finally, I'd like to take a moment to thank three groups instrumental in this process. First thank you to the City Council for your guidance, support and willingness to embrace creative solutions to complex problems. Second, I'd like to thank each and every one of our staff members here at the City of Lincoln, our process of defining, redefining and building our collective team has led to a better overall service to the community. Finally (and perhaps most importantly), I'd like to thank the citizens of Lincoln, your feedback, engagement, and overall passion for your community is amazing. Having an engaged community makes serving you an exciting and rewarding experience for staff day in and day out.

Please feel free to contact staff with specific questions on the budget and I'd very much encourage the Council and community to check our new financial transparency dashboards on our website which will allow you to keep track of the budget data on a monthly basis.

I'll leave you with this thought: We surely have financial challenges now and in our future. However, we must acknowledge the following; We have the opportunities, talent, and the organizational drive to meet and address those challenges thereby creating a better Lincoln for our public.

Best Regards,



Sean Scully  
City Manager  
City of Lincoln

# Budget Message



After three years, the City of Lincoln continues to recover from the fiscal challenges resulting from the COVID-19 pandemic. Due to many key indicators that continue to fluctuate during early 2023, many economists have mixed conclusions regarding the economic outlook and our budget projections take that into account using fairly conservative estimates based upon historical trends and projections. Additionally, the City continues to face ongoing challenges with rising inflation, interest rates, the continued slow economy, supply chain issues, labor shortages, the effects of wild and unprecedented weather patterns, and geopolitical events. A lack of diversified revenue sources and increases in costs of labor, materials and supplies, equipment, and construction continue to put additional strain on the City's financial forecast.

Despite these challenges, we have achieved many accomplishments this year, not the least of which is the implementation of a biennium budget. On January 24, 2023, acknowledging the many benefits, the City adopted a biennium budget period. Implementing a biennium budget allows the City to take a longer view and plan more strategically over multiple years. The adoption of a biennium budget period does not affect the City's commitment to effective financial stewardship.

The City will continue its conservative approach to forecasting revenues and maintaining expenses, the City will adopt a balanced budget for the biennium period beginning July 1, 2023 and ending June 30, 2025. As part of the newly adopted biennium process the City has also developed a 5-year forecast for the General Fund which shows the rapid decline of the fund with the current revenue and expenditure structure. In this budget period, the General Fund will continue to experience a structural deficit as will the City's three enterprise Utility Funds. The Financial Outlook section will provide some additional information on the state of these funds.

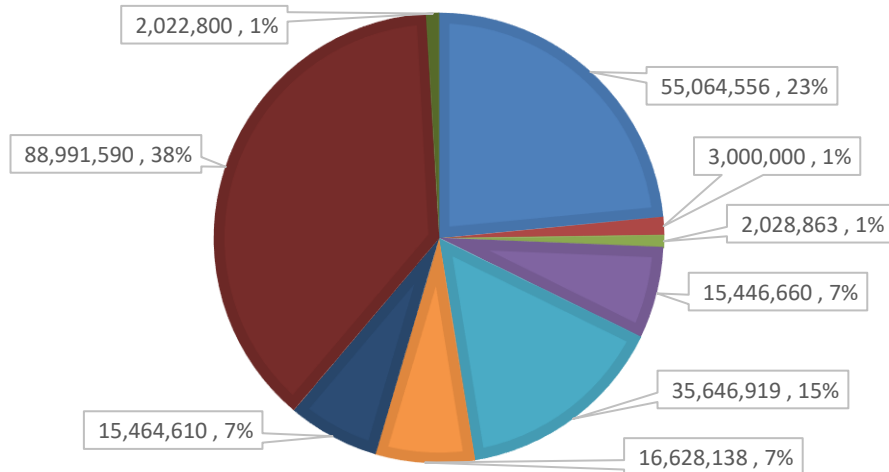
# Budget Message



## Financial Outlook

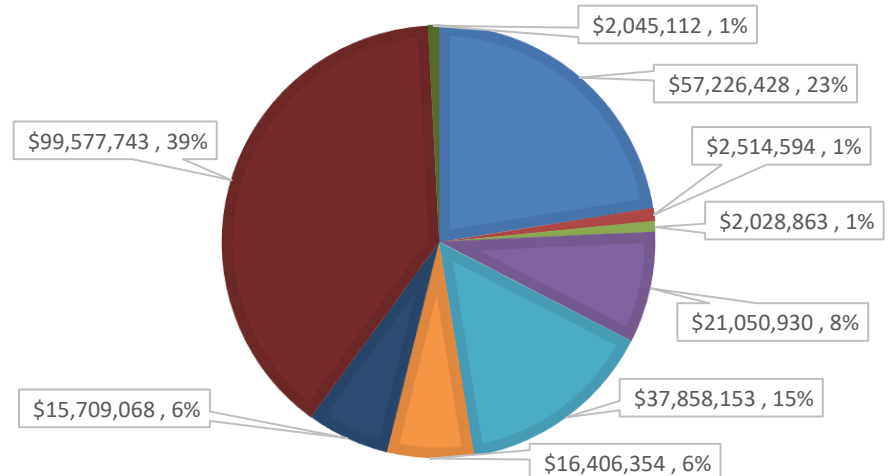
### BUDGET REVENUE BY FUND TYPE

- General Fund
- Public Safety Tax Share
- Standard Allowance Fund
- Public Facility Element Funds
- Special Revenue Funds
- Special Assessment District funds
- Internal Service fund
- Enterprise Funds
- Successor Agency Fund



### BUDGET EXPENSE BY FUND TYPE

- General Fund
- Public Safety Tax Share
- Standard Allowance Fund
- Public Facility Element Funds
- Special Revenue Funds
- Special Assessment District funds
- Internal Service fund
- Enterprise Funds
- Successor Agency Fund



# Budget Message



There are a few funds with structural budget deficits and four funds projected to have negative fund balances at the end of the biennium period. A structural budget deficit occurs when the expenses in any given year exceed revenues for that year. Some of the City's funds may accrue revenues for a few years, building up a fund balance for future expenses. When those future expenses occur, a structural budget deficit occurs in that year, in these instances the structural budget deficit is expected due to the timing of the funding streams and the expenses. However, the General and Utility Enterprise funds are experiencing structural deficits that will need to be addressed.

The General fund will continue to have a structural budget deficit during the biennium period. Property taxes are the largest source of revenues in the General Fund and are projected with conservative Growth. The second largest source of revenue is Sales Taxes, and they are projected to remain relatively flat. Revenues are not keeping pace with expenses that continue to increase resulting in continue structural deficits since Fiscal Year 2022-2023.

The City's three Utility funds, Water, Wastewater and Solid Waste are in dire straits and several of these funds are projected to have negative fund balances at the end of the biennium period. These funds have experienced structural deficits for several years. Rate increases have not been implemented in these funds since 2013 or 2017, depending on the fund. As a result, and should rate increases not be approved and implemented during the biennium budget period, the Water and Wastewater funds will be insolvent with Solid Waste anticipated to be insolvent during the next budget period.

In order to ensure this does not occur and that the City is able to continue to provide reliable and quality services, the City has completed rate studies and begun the Prop. 218 process to implement rate increases. Once adopted and imposed, these rate increases will enable the Water, Wastewater and Solid Waste funds to remain fiscally solvent and cure the ongoing deficits. As new rates are not yet approved or in place, they are not reflected in this budget document.

## City Council Strategic Goals & Priorities

The City Council has continued to focus on their commitment to ensure that the City's fiscal health and financial systems are sound. Along with the City's mission, the City Council also has adopted Strategic Priorities.

### ***CITY of LINCOLN MISSION***

***To Provide the Highest Level of Service Responsible to Our Community's Expectations and to Enhance the Quality of Life and Economic Vitality***

# Budget Message



- **Economic Development:** Strategic investments that ensure long-term fiscal sustainability via growth of jobs and local revenues.
- **Infrastructure:** Underlying foundation upon which the continuance and growth of our community depends.
- **Organizational Efficiency:** To bring about an optimal organizational size and structure to ensure agility in meeting operational demands and achieving sustainable practices in the face of rapidly-changing environments.
- **Team Cohesion:** Council and staff unity in fulfilling the organization's vision and mission.
- **Sustainable Fiscal Health:** Sound financial management, sound accounting policies and procedures, being good stewards of the public's money, and being transparent with the City's financials.
- **Public Safety Service Levels:** increase Public Safety Service Levels to .85 sworn officers for police services and .66 fire fighters for fire service for every 1,000 residents.

The preparation of the budget at the department level is intended to align with the City's Council's identified strategic priorities and to facilitate implementation of these priorities. Under each department specific section within the Annual Budget, the Department identifies specific goals that are aligned with one or more City Council Strategic Priorities.

## General Fund Reserves

On January 24, 2023, the City adopted an updated Fund Reserve Policy. While the previous policy only addressed the needs of the General Fund the revised policy addresses the reserve funds needs of all fund types. In collaboration with Best Practices provided by the Government Finance Officers' Association (GFOA) the General fund shall strive to maintain an Unassigned Operating Reserve between 16.67% and 25%. Additionally, a Capital Replacement Reserve between \$500,000 and \$1,000,000 shall be maintained. The City Council may designate an amount as a committed reserve for a specific purpose.

## Acknowledgements

Hundreds of hours go into the research, calculation, estimation, and compilation of the City's budget. In this, the City's first biennium budget period, additional effort was required on the part of departments throughout the City to develop a 24-month budget. And this budget document could not be accomplished without the efforts and dedication of the Finance Team, especially the City's Finance Manager, Ruthann Codina and Finance Analyst, Prashil Keshav. Ruthann and Prashil dedicated countless hours to meeting with department staff, researching revenue trends, estimating employee wages and benefits and compiling it all into the document presented here. They have the sincere thanks of the Finance Director and City Manager for their work and dedication.



# Budget Document Overview



## The Budget Process

The budget is a financial operating plan designed to guide the City's operations, programs, and capital activities for a given period of time and constitutes the legal authority for municipal expenditures. During the 2022/23 budget implementation process, the City Council directed staff to move forward with converting to a Biennial budget which is the practice of preparing and adopting a budget for a two-year period. On January 24, 2023, the City Council rescinded the Annual Budget Policy and adopted a Biennial Budget Policy with the initial biennial budget period of July 1, 2023 through June 30, 2025, which is represented within this budget document.



Photo credit: Ron Nabity

The Budget Policy is intended to:

- Demonstrate that the budget process is well-integrated with all City activities;
- Provide for a process that effectively involves all stakeholders – City Council, residents, the business community, and City staff;
- Provide for a communication framework that is transparent and timely; and
- Fairly present and fully disclose the financial position of the City.

The City's fiscal year is July 1 through June 30. As such, the City adopts the Biennial Budget (which includes both the operating budget and the capital budget) in June of the first year of the biennium cycle. It is necessary for City Council to adopt the budget prior to the beginning of the first fiscal year within the biennium cycle. The budget is established with the information that is available at a point in time, and should therefore be considered a flexible document which will require amendments as expenditures and revenues evolve during the budget cycle. During the first fiscal year within the biennium cycle, staff will propose a Capital Improvement budget adjustment in August or September along with a 1st quarter biennium adjustment in January 2024, a mid-cycle adjustment in June 2024 and a 3rd quarter biennium adjustment in January 2025.

## Budget Development

The budget is prepared for all governmental, proprietary, and fiduciary funds that are considered budgetary and is categorized by several different criteria including operating unit and capital improvement project. The budget is adopted at the fund level and expenditures may not legally exceed appropriations at that level of detail. Authorization of appropriations for all funds lapse at the end of the biennium budget cycle. Although the budget maintenance process is ongoing, the initial budget process begins in December and ends in June. The formal budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided, given the anticipated level of available resources. A summary of the activities conducted to prepare the budget is provided below:

# Budget Document Overview



- **City Council Establishes Priorities:** Prior to the kick-off of the budget process, City Council reaffirms the City's Mission, Vision, and Strategic Priorities and the results of this strategic planning session are then passed to staff where they serve as the basis for the development of a budget instruction packet that is created with guidelines that are distributed to each department.
- **Budget Preparation by Department:** During January and February, departments formulate their budget requests. Departments are encouraged to assess their needs, research their costs, and look at innovative changes which can be implemented within their operations to meet departmental needs and to support the implementation of City Council's strategic priorities. Capital improvement budgets are also included in this process. In finalizing requests, departments meet with the internal service departments to discuss their requests for personnel (Human Resources), technology needs (Information Technology), facility needs (Facilities Maintenance), and vehicles/equipment (Fleet Management). This allows each internal department to gather additional information that is necessary to complete their own budgets and to provide recommendations to City management on the departments' requests. Internal meetings are held to review and prioritize technology projects and proposed capital projects.
- **Budget Analysis, Preparation, and Presentation of Draft Budget:** From March through April, the Finance Department analyzes expenses and revenues, identifies problem areas, and makes recommendations for modifications to the City Manager. These recommendations are then implemented prior to presenting the proposed budget to the City Council for consideration during scheduled Budget Workshops. Revenue estimates, fund balance projections, and summary reports are also reviewed to provide City management with an "overall picture." A 2023 – 2025 Capital Project Overview was presented to City Council on May 9, 2023 and a Biennium Budget overview highlighting the General Fund, PFE Funds and the four Enterprise Funds (Water, Wastewater, Solid Waste and Airport) was presented to City Council on March 23, 2023. These overviews allow City Council to express their thoughts and priorities while providing staff the opportunity to inform them of upcoming projects and programs as well as both long-term and short-term needs.



Photo credit: Nancy Rice

# Budget Document Overview



## Budget Implementation and Budget Transfers

Once the budget is adopted by the City Council, it is the responsibility of each department director to monitor their individual budgets for compliance with spending limitations. Budgeted funds may be transferred within the operations and maintenance or capital line items within the same fund without the approval of the City Council.

City Council holds the authority to transfer money between funds or to decrease or increase the approved budget at a fund level. Any such amendments which can and will occur throughout the budget cycle, must be adopted by Resolution. There are several reasons for initiating a budget amendment including:

- Recognizing revenue that was not anticipated at the time of budget adoption (receipt of a grant) and appropriating the associated expenditures
- Increasing/decreasing expenses for a Capital Project expenditure which came in over/under budget
- Use of funds for new appropriations not identified during the budget preparation process

## Budget Document Layout

The budget consists of the following sections:

### **Introduction**

This section includes the Budget message which outlines the key components of the budget. It also includes the Budget Document Overview, a glimpse of some demographics and the City organizational structure. Also included are the various City Boards and Commissions along with the Resolution adopting the 2023-2025 Biennium budget.

### **Budget Summary and Trends**

The Budget summary section includes a Fund Balance summary which consolidates what is budgeted for all City funds across the Biennium cycle. This section also includes graph which summarize revenue and expenditure trends for both the General Fund and all other funds.

### **Fund Summaries**

The Fund summary section provides a description of each fund outlining how the funds can be used. Local governments are comprised of multiple funds which receive various appropriations for specific purposes and can only be used for those purposes. Included in this section are actuals revenues/expenditures for FY20-21 and FY 21-22, projected revenues/expenditures for FY22-23 and budgeted revenues/expenditures for FY23-24 and FY 24-25. Charts are included which show each fund's funding source and funding uses including any significant funding uses for a particular fund.

In general, revenue assumptions are based upon historical trends, conservative growth levels, and information received from various outside agencies. The funds represented in this section include Governmental funds including the General Fund, various Special Revenue Funds, and Capital project Funds; Proprietary Funds which include Internal Service Funds and Enterprise Funds; and Fiduciary Funds.

# Budget Document Overview



## Department Operating Budgets

The City is comprised of ten departments which report to the City Council; these departments are then divided into multiple divisions and these division's operating budgets are outlined in this section. The departments include City Manager, City Attorney, Recreation, Community Development, Public Safety, Library, Public Works and Finance. Included with the operating budgets are organizational charts, accomplishments, goals and a budget summary of revenues and expenditures.



Photo credit: Susan Leeson

## Positions

This section of the budget provides an historical trend of citywide positions along with a summarization of budgeted positions by City department.

## Capital Improvement Program

This section outlines the cost estimates and funding sources for the approved Capital improvement projects (CIPs) that are included in the Biennium budget. Projects within the CIP budget include projects that are rolling over from prior years budgets due to lack of completion along with new projects being proposed for the biennium budget cycle. Projects rolled over from prior years are distinguished between those that require no additional funding, and those that are rolled over and require additional funding. There is a summary chart at the beginning of the section which outlines all projects that require funding within this biennium budget cycle. Projects are grouped by category of type of infrastructure, such as Parks, Streets, Water, Wastewater, Drainage, Airport, Public Buildings, Vehicles & Equipment, and Technology. Projects outlined in red on the summary sheet are proposed for Fiscal year 2024/25.

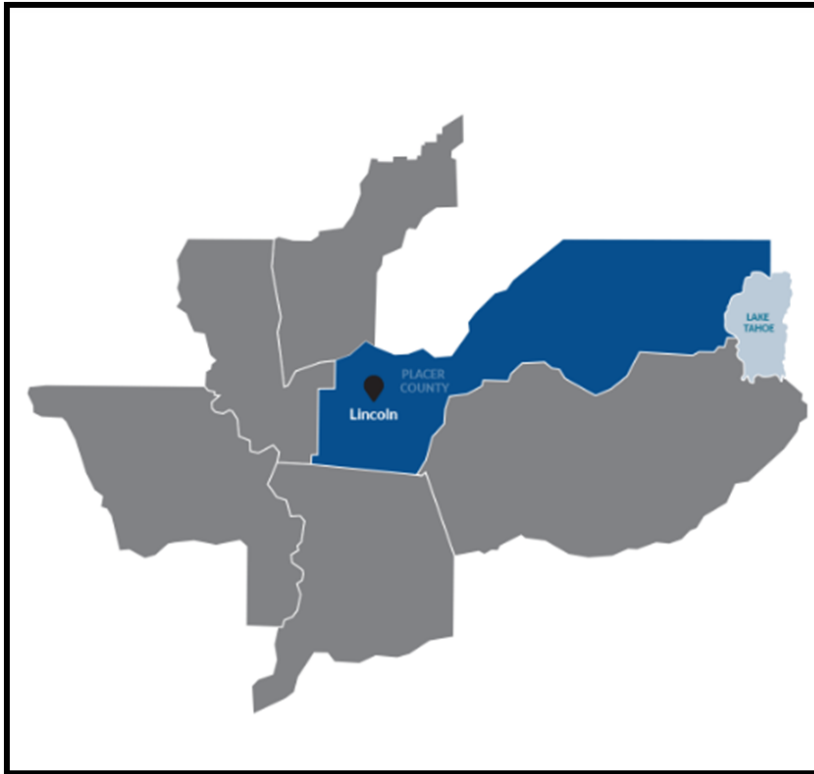
## Appendix

The Appendix section includes the following information related to various policies; Budget Policy, Financial Policies, Fund Reserve Policy, Investment Policy. Also included in this section are the Gann Appropriations Limit Calculation and a Glossary of Financial Terms.

# City Profile



## CITY OF LINCOLN *A Great Place to Live, Work, & Play*



### **Incorporation**

August 7, 1890

### **Government**

The City operates under a Council-Manager form of government, elected officials include five City Council members and a City Treasurer.

### **Location**

Located on the edge of the Northern California foothills, Lincoln is 416 miles north of Los Angeles, 117 miles northeast of San Francisco and 30 miles northeast of California's State Capital in Sacramento.

### **Area**

23.55 square miles

### **Elevation**

167 feet above sea level

## **Administrative Staff**

### **City Manager**

Sean Scully

### **Finance Director**

Nita Wracker

### **Public Safety Chief**

Matt Alves

### **City Attorney**

Kristine Mollenkopf

### **Community Development Director**

Christian Svensk

### **Public Works Director**

Matthew Medill

### **City Engineer**

Vacant

### **Human Resources Director**

Veronica Rodriguez

### **Library Services Director**

Kathryn Hunt

### **City Clerk**

Gwen Scanlon

### **Chief Innovation & Tech. Officer**

Jennifer Brown

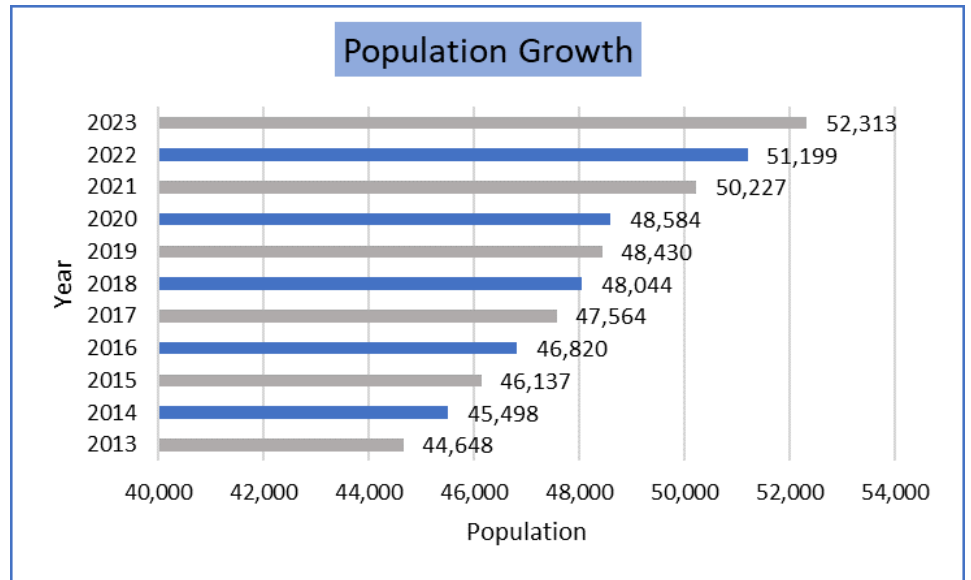
# City Profile



## Demographics

### Population

As of January 1, 2023, the State Department of Finance estimated Lincoln's population to be 52,313, which represents a 2.2% increase in new residents from the prior year. Lincoln also has a slightly higher percentage of persons over the age of 65 with 27.6% compared to the state average of 16.5%.



Source: California Department of Finance


### Education


Over 95% of Lincoln residents, aged over 25 years, have a high school diploma with approximately 35.3% obtaining a bachelor's degree. Both of which are higher than the State average of 88.5% and 32.9% respectively.


### Household Income


According to the US Census (census.gov) the median household income in 2021 dollars was \$88,479, higher than the State median of \$84,097.

### Top Industries

 Advanced Manufacturing

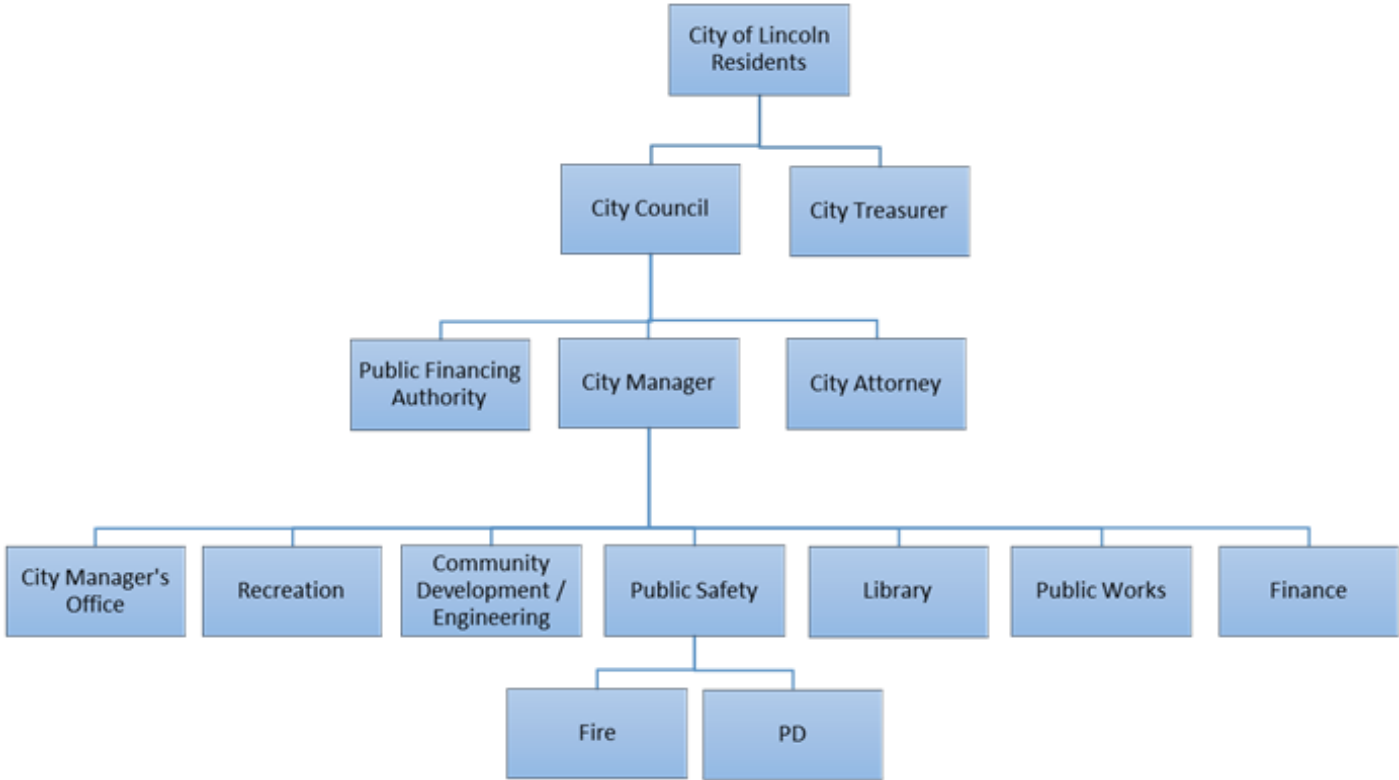
 Hardware, Electronics Supply Chain Management

 Food Grade Processing and Manufacturing

 Construction Products Manufacturing

Source: Greater Sacramento Economic Council

# City Organizational Chart



# City Commissions, Boards & Committees



## City Council

Paul Joiner, Mayor

Dan Karleskint, Mayor Pro Tem

Holly Woods-Andreatta, Councilmember

William Lauritsen, Councilmember

Ben Brown, Councilmember

## Airport Committee

Paul Joiner, Mayor

Dan Karleskint, Mayor Pro Tem

Byron Maynard

Dan Clarke

Lisa McArdle

2 Vacant Committee member positions

## Library Advisory Board (LAB)

Holly Woods-Andreatta, Councilmember

Ben Brown, Councilmember

Neil Cochran

Gloria Pilotti-Irey

Joanne Schumacher

Jeff Serpa

Lynn Snyder

Teresa Lai Stanislaw

## Design Review Board

Ronee Briley, (Public)

John Reedy (Planning Commission)

Whitney Eklund (City Manager appointee)

## Fiscal & Investments Oversight (FIOC)

Richard Pearl, City Treasurer (Chair)

Josh Armstrong

Gregory Kevin

John Reedy

Mary Wilshire

2 Vacant Committee member positions

## Economic Development Committee (EDC)

Paul Joiner, Mayor

Holly Woods-Andreatta, Councilmember

Melanie Borchardt

Gregory Dobson

Whitney Eklund

Andrea Faria (Chair)

Robert Green

Jose Abad Hernandez

Joann Hilton

Jason Price

David Riccitiello



# City Commissions, Boards & Committees



## **Parks & Recreation Committee**

Holly Woods-Andreatta, Councilmember

Gary Berns

Jim Datzman

Steve Ernst

Dave Fear

Matt Lungren

John Pineschi

David Plaut

Amy Ridgway

Nicole Tracy

## **Planning Commission**

Peter Gilbert

Michelle Hutchinson

Whitney Eklund

Jerry Johnson

John Reedy

Eric Johnson

Kelye McKinney

## **RESOLUTION 2023 – 121**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN ADOPTING  
THE BIENNIUM BUDGET AND CAPITAL IMPROVEMENT PLAN FOR FY 2023-2024  
AND FY 2024-2025 AND ADOPTING AN APPROPRIATIONS LIMIT  
FOR FISCAL YEAR 2023-2024.

**WHEREAS**, the City Council desires to have a fiscal and staffing plan for the City of Lincoln in order to plant of r anticipated revenues and control expenditures; and

**WHEREAS**, the City of Lincoln biennium budget for FY 2023-2025 reflects the financial plan using available resources to meet the essential needs of our community; and

**WHEREAS**, the preceding fiscal year and in the biennium budget for FY 2023-2025, the General Fund is experiencing structural deficits, with continued reductions in the reserve fund balance; and

**WHEREAS**, the City has implemented cost savings strategies, including service innovation, fiscal discipline, and employee collaboration on achieving sustainable benefits in order to stabilize its operations costs; and

**WHEREAS**, the City of Lincoln biennium budget for FY 2023-2025 contains an appropriation limit for FY 2023-24 pursuant to Article XIII B of the California Constitution;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LINCOLN DOES HEREBY RESOLVE AS FOLLOWS:**

SECTION 1. That the City council unanimously finds and declares the existence of a fiscal emergency within the City.

SECTION 2. The proposed budget for the City of Lincoln entitled "City of Lincoln Biennium Budget Fiscal Year 2023-2025, a copy of which is on file with the City Clerk, is hereby adopted.

SECTION 3. The City of Lincoln Biennium Budget Fiscal Year 2023-2025 includes revenues of \$232,137,783 and expenditures of \$278,089,158 for all funds.

SECTION 4. The Capital Improvement Plan for Fiscal Year 2023-2025 funded expenditures total \$44,480,515 which is included in the total Budget expenditures.

SECTION 5. The City's budget is controlled at the fund level. Except as otherwise provided in this resolution, no expenditures will exceed the approved budget.

SECTION 6. The expenditures shown in the department, division and fund summaries are herein and hereby appropriated to the departments for expenditure in the amounts for the purposes stated therein. Requisitions for encumbrances and expenditures of the various appropriations described in the budget shall be made by those departments and employees designated as the requisitioning authorities.

SECTION 7. The City Manager is authorized to submit grant applications for any and all activities within the jurisdiction of the City of Lincoln, consistent with the City's grant policy. The City Manager is authorized to accept such grants, to amend the City's budget to receive and allocate the grant funds and to implement the actions required by the grant for any projects and programs currently within the City's jurisdiction, provided that the activities are fully funded by the grant or within the City's budget.

SECTION 8. The City Manager is authorized to make transfers of fund balances to accommodate reserve requirements.

SECTION 9. The City Manager is authorized to transfer appropriations among funds subject to the requirement that a loan agreement is executed and a fund balance does not become negative as a result of the transfer.

SECTION 10. The City Manager is authorized to amend the City's budget to reflect all required debt service payments.

SECTION 11. The City Manager or his/her designee is authorized to transfer appropriations within a fund, or within the capital improvement program budget, but not between the two budgets.

SECTION 12. Pursuant to Article XIII B of the California Constitution, the appropriations limit for the City of Lincoln is hereby established as \$40,307,399 for FY 2023-2024. The appropriations limit for FY 2024-2025 will be adopted at a later date.

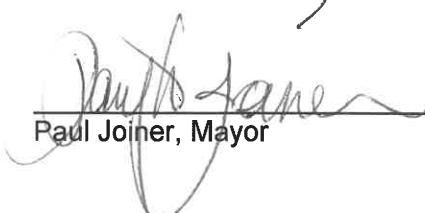
SECTION 13. This resolution shall take effect immediately.

**PASSED AND ADOPTED** this 27th day of June, 2023.

AYES: COUNCILMEMBERS: Brown, Andreatta, Karleskint, Lauritsen, Joiner

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

  
\_\_\_\_\_  
Paul Joiner, Mayor

ATTEST:

  
\_\_\_\_\_  
Gwen Scanlon, City Clerk





## Table of Contents

### Section I: Introduction

City Manager Letter	A-001
Budget Message	A-004
Budget Document Overview	A-008
City Profile/Administrative Staff	A-012
City Organizational Chart	A-014
City Commissions, Boards & Committees	A-015
Budget Resolution 2023-121	A-017

### Section II: Budget Summaries & Trends

Fund Balance, Revenues & Expenditures Summary by Fund	1
General Fund Summary	3
General Fund Revenue & Expenditure History	4
General Fund Revenue Trend by Major Category	5
General Fund Funding uses	6
General Fund Expenditures by Department	7
Citywide Operating Expenditures by Department	8

### Section III: Fund Summaries

Fund Descriptions	9
General Fund 5-year Forecast	13
General Fund Forecast by expense category	16
General Fund Forecast by department	17
General Fund Revenue Comparison by Source	18
Other Funds Overview	21
Other Funds Revenue Comparison by Source	23

# City of Lincoln

## Fiscal Year 2023-25 Budget



All Funds Revenue Comparison by Fund Type	30
All Funds Expense Comparison by Fund Type	31
Fund Summaries	32

### *Section IV: Operating Budget*

Department Operating Budgets Overview	80
City Council / Treasurer	81
City Attorney	84
City Manager	88
Finance	102
Police	111
Fire	116
Library	121
Recreation	125
Community Development	136
Public Works	149

### *Section V: Positions*

Citywide Authorized Staffing History	166
Positions – Full Time Equivalents	167



**Section VI: Capital Budget**

Capital Improvement Budget Overview	171
Capital Improvement Project Summary by Funding Source	173
Capital Improvement Projects by Project Type	
Parks Projects	177
Streets Projects	188
Water Projects	203
Wastewater Projects	206
Drainage Projects	212
Airport Projects	218
Public Buildings Projects	223
Vehicles and Equipment	241
Technology Projects	263

**Section VII: Appendix**

Gann Appropriations Limit Calculation 2023-2024	268
Budget Policy	269
Fund Reserve Policy	275
Financial Policies	279
Debt Management Policy	283
Investment Policy	297
Glossary of Financial Terms	315



# City of Lincoln

## Fiscal Year 2023-2025 Biennium Budget

### Fund Balance, Revenues & Expenditures Summary



Fund Name	Fund #	Beginning Balance Unaudited July 1, 2023	Revenue	Transfer In	Total Inflows	Expenditures	Transfer Out	Total Outflows	Projected Ending Balance June 30, 2025
<b>Governmental Funds</b>									
General Fund	100	12,811,100	54,150,644	913,912	55,064,556	(49,071,355)	(8,155,072)	(57,226,427)	10,649,228
- GF Operating Reserves		6,141,217	-	619,739	619,739	-	-	-	6,760,956
- Capital Replacement		1,004,484	-	-	-	-	-	-	1,004,484
- PERS UAL		678,711	-	-	-	-	(678,711)	(678,711)	-
- GF Designated Reserves		307,873	-	-	-	-	-	-	307,873
<b>General Fund Total</b>		<b>\$ 20,943,385</b>	<b>\$ 54,150,644</b>	<b>\$ 1,533,651</b>	<b>\$ 55,684,295</b>	<b>\$ (49,071,355)</b>	<b>\$ (8,833,783)</b>	<b>\$ (57,905,138)</b>	<b>\$ 18,722,541</b>
Public Safety Tax Share	101	1,626,598	3,000,000	-	3,000,000	(2,514,594)	-	(2,514,594)	2,112,004
Standard Allowance Fund	102	6,892,770	2,028,863	-	2,028,863	(2,028,863)	-	(2,028,863)	6,892,770
Park-In-Lieu	215	1,013,325	16,512	-	16,512	(1,000,000)	-	(1,000,000)	29,837
Streets - Gas Tax/Congestion Relief	221	1,788,124	5,653,998	-	5,653,998	(5,814,668)	(452,897)	(6,267,565)	1,174,558
Streets - TDA	223	1,711,909	7,301,907	-	7,301,907	(7,658,854)	(403,966)	(8,062,820)	950,995
Source Water Connection Fund	225	1,012,076	8,892,062	-	8,892,062	-	(8,450,000)	(8,450,000)	1,454,138
Supplemental Fees - (GF Sub-Fund)	236	659,965	166,000	-	166,000	-	(632,546)	(632,546)	193,419
ARPA Federal Assistance Fund	237	1,541,340	-	-	-	-	-	-	1,541,340
PFE - Transportation	240	7,317,373	4,522,600	-	4,522,600	(10,068,842)	-	(10,068,842)	1,771,131
PFE - Community Services - Police	241	2,075,492	855,000	-	855,000	(1,274,453)	-	(1,274,453)	1,656,039
PFE - Community Services - Fire	242	(1,986,258)	610,000	-	610,000	(232,453)	-	(232,453)	(1,608,711)
PFE - Community Services - Admin.	243	2,346,033	1,120,000	-	1,120,000	(550,098)	-	(550,098)	2,915,935
PFE - Community Services - Library	244	606,788	222,000	-	222,000	(435,534)	-	(435,534)	393,254
Park Tax on New Development	245	604,165	308,000	-	308,000	(318,214)	-	(318,214)	593,951
PFE - Community Services - Parks	246	6,782,551	6,500,000	-	6,500,000	(6,962,793)	-	(6,962,793)	6,319,758
PFE - Drainage	247	1,466,794	1,617,060	-	1,617,060	(1,526,767)	-	(1,526,767)	1,557,087
Development Services	248	14,808,778	11,989,642	-	11,989,642	(10,917,907)	(853,109)	(11,771,016)	15,027,404
SLES Grant	253	28,011	345,117	-	345,117	(352,815)	-	(352,815)	20,313
Housing Rehab./Revitalization	260	872,749	-	-	-	-	-	-	872,749
CDBG Loan Program	261	107,657	773,681	-	773,681	(785,770)	-	(785,770)	95,568
CalHome	264	1,033,160	-	-	-	(6,818)	-	(6,818)	1,026,342
Home Grants (263,266,267)	267	461,634	-	-	-	(12,089)	-	(12,089)	449,545
Lighting & Landscaping	270	4,951,974	10,436,186	-	10,436,186	(10,310,664)	(688,405)	(10,999,069)	4,389,091
CFD No. 2004-1 Storm Water Ret. Basin	275	878,647	524,027	-	524,027	(265,249)	-	(265,249)	1,137,425
CFD No. 2004-2 Aub. Rav./McBean Pk.	276	151,767	94,537	-	94,537	(172,157)	-	(172,157)	74,148
Benefit Assessment District (BAD)	277	974,034	179,800	-	179,800	(300,636)	-	(300,636)	853,198
CFD No. 2010-1 Police & Fire Svcs	278	6,872	83,588	-	83,588	(67,244)	-	(67,244)	23,216
CFD No. 2015 Public Safety	279	4,985	-	-	-	-	-	-	4,985
Low / Mod Housing Fund	283	1,637,252	2,022,800	-	2,022,800	-	-	-	3,660,052
CFD No. 2018-1 Maintenance	285	3,265,068	4,810,000	-	4,810,000	(4,107,537)	(49,057)	(4,156,594)	3,918,474
CFD No. 2018-2 Public Safety	286	289,747	500,000	-	500,000	(445,405)	-	(445,405)	344,342
Oak Tree Preservation	290	3,685,321	200,000	-	200,000	(198,500)	-	(198,500)	3,686,821
Federal Grants	298	-	-	-	-	-	-	-	0
Redevelopment Agency Bond Proceeds	400	235,512	-	-	-	-	(235,512)	(235,512)	0
Capital Improvement Fund	540	476,218	-	-	-	-	-	-	476,218
<b>Sub-Total Governmental Funds</b>		<b>\$ 90,748,033</b>	<b>\$ 128,924,024</b>	<b>\$ 1,533,651</b>	<b>\$ 129,837,936</b>	<b>\$ (117,400,279)</b>	<b>\$ (20,599,275)</b>	<b>\$ (137,999,554)</b>	<b>\$ 82,729,936</b>





**City of Lincoln**  
*Fiscal Year 2023-2025 Biennium Budget*  
*Fund Balance, Revenues & Expenditures Summary*



Fund Name	Fund #	Beginning Balance Unaudited July 1, 2023	Revenue	Transfer In	Total Inflows	Expenditures	Transfer Out	Total Outflows	Projected Ending Balance June 30, 2025
<b>Proprietary Funds</b>									
General Administrative Costs Fund	600	-		14,939,098	14,939,098	(14,939,098)		(14,939,098)	-
Facility Maint/Replacement Fund	620	94,907	-	235,512	235,512	(270,000)		(270,000)	60,419
Technology Fund	630	417,943	200,000		200,000	(500,000)	-	(500,000)	117,943
Water - Operations	710	3,155,225	25,552,500		25,552,500	(30,343,920)	(2,575,059)	(32,918,979)	(4,211,254)
Water - Capital Replacement	711	129,405	524,268	8,450,000	8,974,268	(4,382,927)		(4,382,927)	4,720,746
PFE - Water Non-Operations	715	10,603,859	3,428,000	-	3,428,000	(3,867,180)	(55,347)	(3,922,527)	10,109,332
<b>Water Total</b>		<b>13,888,489</b>	<b>29,504,768</b>	<b>8,450,000</b>	<b>37,954,768</b>	<b>(38,594,027)</b>	<b>(2,630,406)</b>	<b>(41,224,433)</b>	<b>10,618,824</b>
Wastewater - Operations	720	3,943,610	18,826,100	-	18,826,100	(25,495,479)	(2,077,173)	(27,572,652)	(4,802,942)
Wastewater - Capital Replacement	721	2,081,320	-	-	-	(1,860,000)	-	(1,860,000)	221,320
PFE - Wastewater Non-Operations	725	1,656,875	9,952,000	-	9,952,000	(2,360,000)	(621,204)	(2,981,204)	8,627,671
<b>Wastewater Total</b>		<b>7,681,805</b>	<b>28,778,100</b>	<b>-</b>	<b>28,778,100</b>	<b>(29,715,479)</b>	<b>(2,698,377)</b>	<b>(32,413,856)</b>	<b>4,046,049</b>
Solid Waste - Operations	730	4,556,567	16,066,432	-	16,066,432	(17,751,236)	(1,869,772)	(19,621,008)	1,001,991
Solid Waste - Capital Replacement	731	1,668,988	-	-	-	(330,000)	-	(330,000)	1,338,988
PFE - Community Services - Solid Waste	735	2,715,570	831,000	-	831,000	(300,000)	(16,821)	(316,821)	3,229,749
<b>Solid Waste Total</b>		<b>8,941,125</b>	<b>16,897,432</b>	<b>-</b>	<b>16,897,432</b>	<b>(18,381,236)</b>	<b>(1,886,593)</b>	<b>(20,267,829)</b>	<b>5,570,728</b>
Transit - Operations	740	100,506	1,389,304	-	1,389,304	(1,398,652)		(1,398,652)	91,158
Airport - Operations	750	(5,978,309)	3,971,986	-	3,971,986	(3,405,593)	(867,378)	(4,272,971)	(6,279,294)
Federal Aviation Grants	755	-	-	-	-	-	-	-	-
<b>Sub-Total Proprietary Funds</b>		<b>\$ 25,146,466</b>	<b>\$ 80,741,590</b>	<b>\$ 23,624,610</b>	<b>\$ 104,366,200</b>	<b>\$ (107,204,085)</b>	<b>\$ (8,082,754)</b>	<b>\$ (115,286,839)</b>	<b>\$ 14,225,828</b>
<b>Fiduciary Funds</b>									
Successor Agency Trust former RDA	284	426,597	2,022,800	-	2,022,800	(2,045,112)	-	(2,045,112)	404,285
CFD Lincoln Airpark 98-1 Bond	856	564,274	-	-	-	(311,960)	-	(311,960)	252,314
12 Bridges Refunding Bond Series 2011 A&B	865	20,218,648	8,335,179	-	8,335,179	(7,249,393)	-	(7,249,393)	21,304,434
CFD 2005-1 Sorrento 2013,14,16	874	2,781,658	1,871,342	-	1,871,342	(1,961,484)	-	(1,961,484)	2,691,515
CFD Lakeside Area2 Series 2017	885	511,107	1,065,979	-	1,065,979	(907,686)	-	(907,686)	669,399
CFD Lakeside Area1 Series 2021	886	742,500	747,946	-	747,946	(551,894)	-	(551,894)	938,552
AD Foskett Ranch 2017-1	891	364,041	518,204	-	518,204	(489,779)	-	(489,779)	392,466
CFD Lincoln Crossing, Ser 2018	892	19,479,709	12,939,582	-	12,939,582	(11,285,458)	-	(11,285,458)	21,133,833
CFD Independence Development	895	22,707	-	-	-	-	-	-	22,707
<b>Sub-Total Fiduciary Funds</b>		<b>\$ 45,111,240</b>	<b>\$ 27,501,032</b>	<b>\$ -</b>	<b>\$ 27,501,032</b>	<b>\$ (24,802,766)</b>	<b>\$ -</b>	<b>\$ (24,802,766)</b>	<b>\$ 47,809,506</b>
<b>Total Funds:</b>		<b>161,432,337</b>	<b>237,166,646</b>	<b>25,158,261</b>	<b>261,705,168</b>	<b>(249,407,130)</b>	<b>(28,682,029)</b>	<b>(278,089,158)</b>	<b>145,169,555</b>



# City of Lincoln



## Fiscal Year 2023-2025 Biennium Budget General Fund Summary

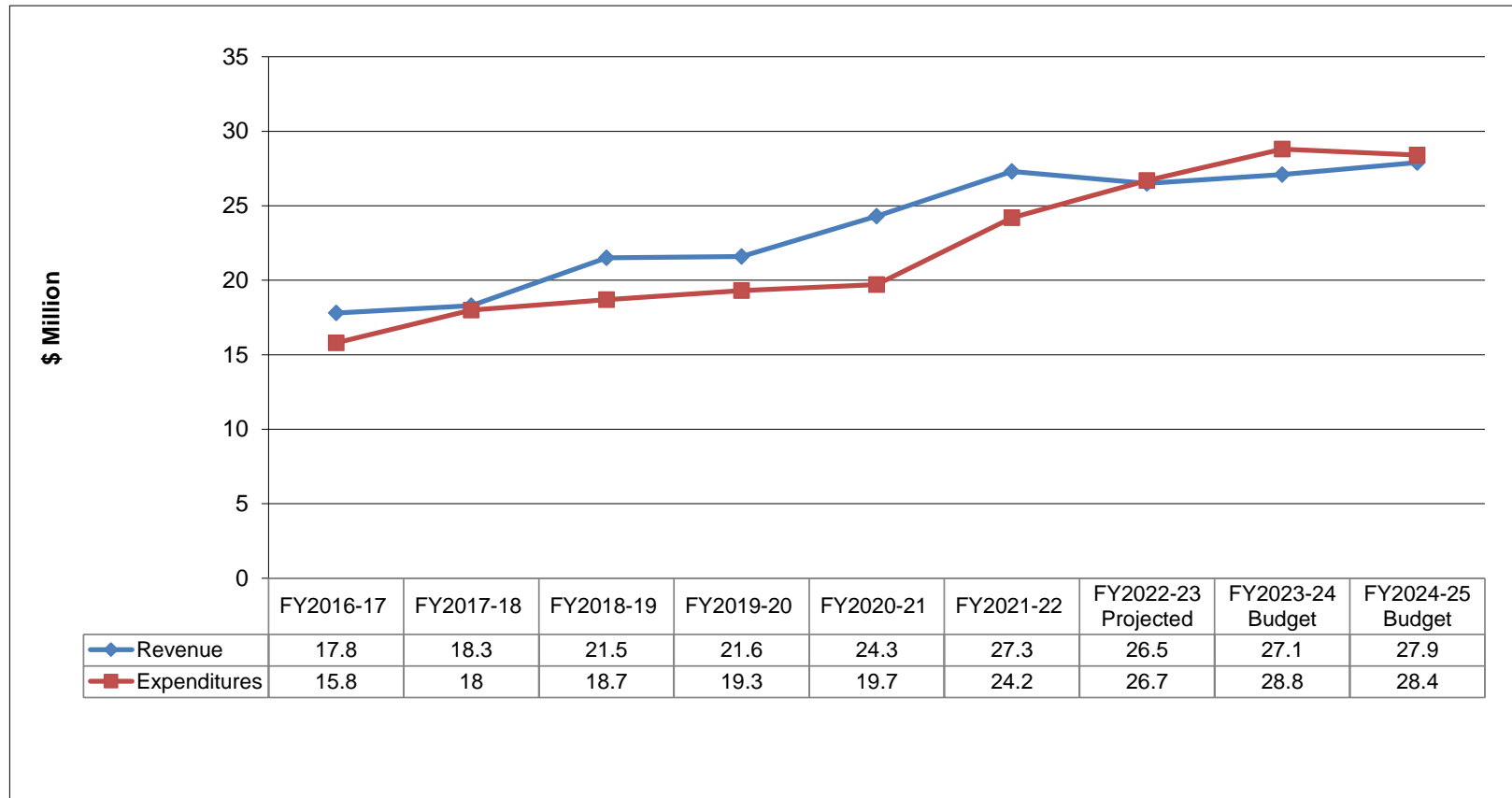
	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 BUDGET	2024-25 BUDGET
<b>REVENUES</b>					
Property Taxes	\$ 11,893,785	\$ 12,870,819	\$ 13,761,475	\$ 14,485,486	\$ 15,202,915
Sales & Other Taxes	5,102,939	6,140,336	6,096,706	6,005,250	6,164,077
Licenses & Permits	1,577,978	1,992,241	1,582,800	1,688,000	1,699,100
Intergovernmental	15,092	14,949	26,000	26,000	26,000
Service Charges	2,506,143	2,645,759	1,963,844	1,938,745	2,002,966
Recreation Services	749,668	1,134,280	1,308,683	1,390,250	1,483,250
Fines & Foreitures	39,059	35,643	82,560	81,500	82,000
Use of Money/Property	572,260	453,654	432,485	441,292	450,172
Grant Revenues	732,676	338,555	441,301	313,200	37,000
Other Revenues	342,205	934,070	302,846	315,669	317,772
<b>Revenue Total</b>	<b>\$ 23,531,805</b>	<b>\$ 26,560,307</b>	<b>\$ 25,998,699</b>	<b>\$ 26,685,391</b>	<b>\$ 27,465,253</b>
Airport Loan Interest	140,683	140,683	140,683	140,683	140,683
Transfer in from Fund 236 - Annexation	464,814	616,273	316,273	316,273	316,273
Transfer in from Capital Reserves	210,313	-	-	-	-
<b>Total Inflows</b>	<b>\$ 24,347,615</b>	<b>\$ 27,317,263</b>	<b>\$ 26,455,655</b>	<b>\$ 27,142,347</b>	<b>\$ 27,922,209</b>
<b>EXPENDITURES BY DEPARTMENT</b>					
Police	\$ 6,379,106	\$ 6,877,904	\$ 7,585,768	\$ 8,263,578	\$ 8,441,677
Fire	5,730,898	5,892,988	6,169,561	6,330,144	6,581,722
Recreation	559,929	922,066	1,194,441	1,562,320	1,589,795
Library	579,810	752,926	874,711	969,426	937,422
Finance	533,808	571,809	631,524	634,127	630,800
City Manager	28,334	48,790	249,621	291,334	137,180
City Council / Treasurer	180,352	319,549	256,396	263,958	244,304
Economic Development	125,380	44,930	67,056	241,415	250,996
Community Development	662,100	578,697	302,693	338,603	345,792
Engineering	16,798	-	5,000	10,000	10,000
Parks	197,904	245,957	237,474	297,874	308,683
Facilities Maintenance	543,360	594,842	959,742	957,478	1,002,928
Fleet	306,108	360,575	376,678	483,293	505,923
City Attorney	218,570	293,571	249,812	295,997	304,386
<b>Expenditures Total</b>	<b>\$ 16,062,457</b>	<b>\$ 17,504,605</b>	<b>\$ 19,160,477</b>	<b>\$ 20,939,547</b>	<b>\$ 21,291,608</b>
Admin Cost Allocation	1,751,979	2,238,060	3,098,077	3,116,390	3,252,131
Insurance	459,425	388,511	813,295	959,125	1,150,950
Debt Service	298,595	628,292	572,972	583,919	582,893
Capital Outlay for construction	-	775,104	1,515,169	1,982,300	1,147,825
Transfer to GF Operating Reserve	318,156	1,014,599	134,423	458,528	161,211
LLAD General Benefit / Deficit to Fund 270	494,598	686,785	762,443	800,000	800,000
Transfer to Capital Replacement	269,605	300,000	-	-	-
Transfer to Public Safety Tax share Fund 101	-	711,997	-	-	-
Transfer to Technology Fund 630	-	-	297,236	-	-
Transfer to Facility Maint/Replacement Fund 620	-	-	300,000	-	-
<b>Total Expenditures</b>	<b>\$ 19,654,815</b>	<b>\$ 24,247,953</b>	<b>\$ 26,654,091</b>	<b>\$ 28,839,809</b>	<b>\$ 28,386,618</b>
<b>Surplus/(Deficit)</b>	<b>\$ 4,692,800</b>	<b>\$ 3,069,310</b>	<b>\$ (198,436)</b>	<b>\$ (1,697,462)</b>	<b>\$ (464,409)</b>



# City of Lincoln



## Fiscal Year 2023-2025 Biennium Budget General Fund Revenue and Expenditure History

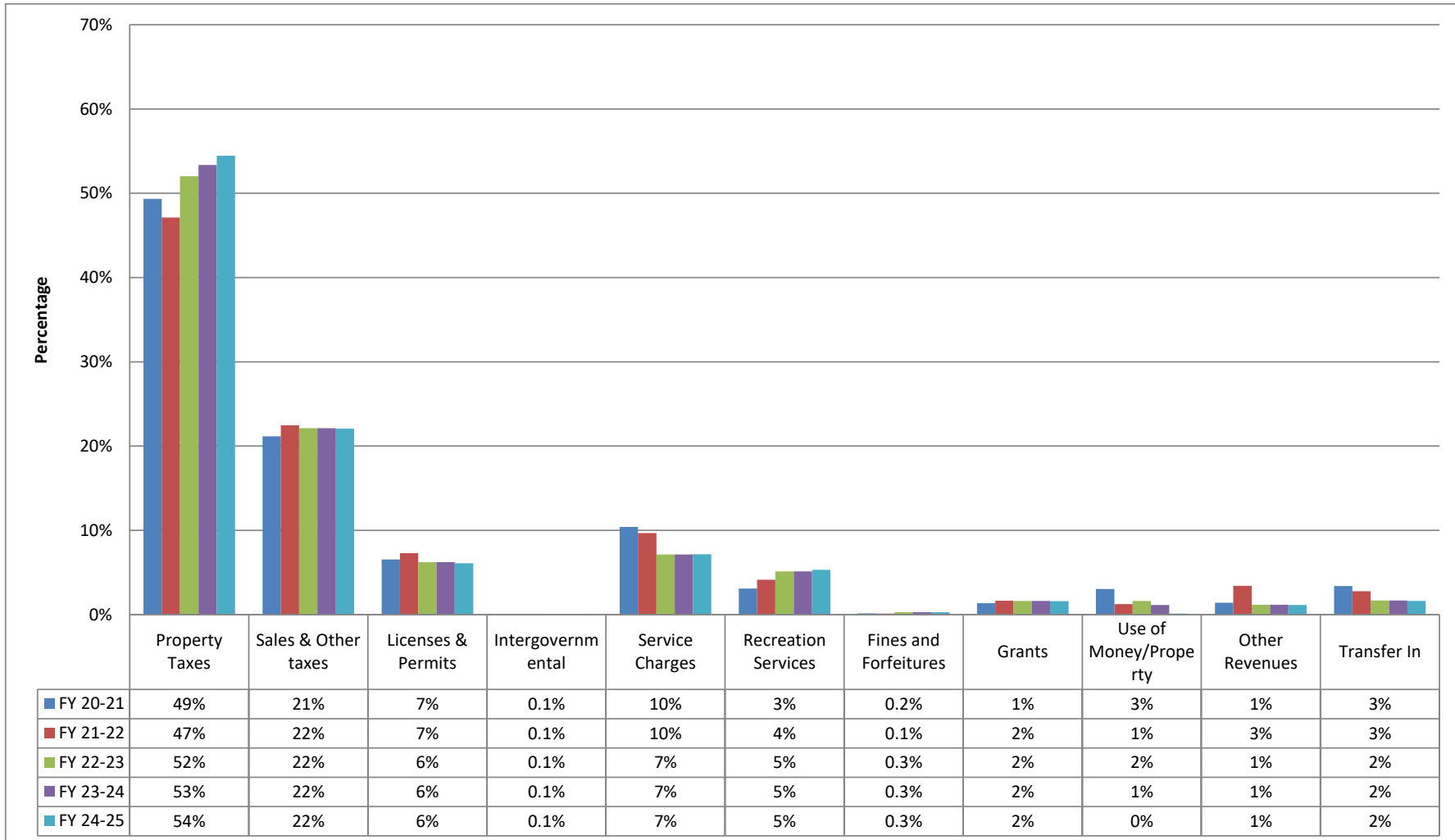




# City of Lincoln



## Fiscal Year 2023-2025 Biennium Budget General Fund Revenue Trend by Major Category

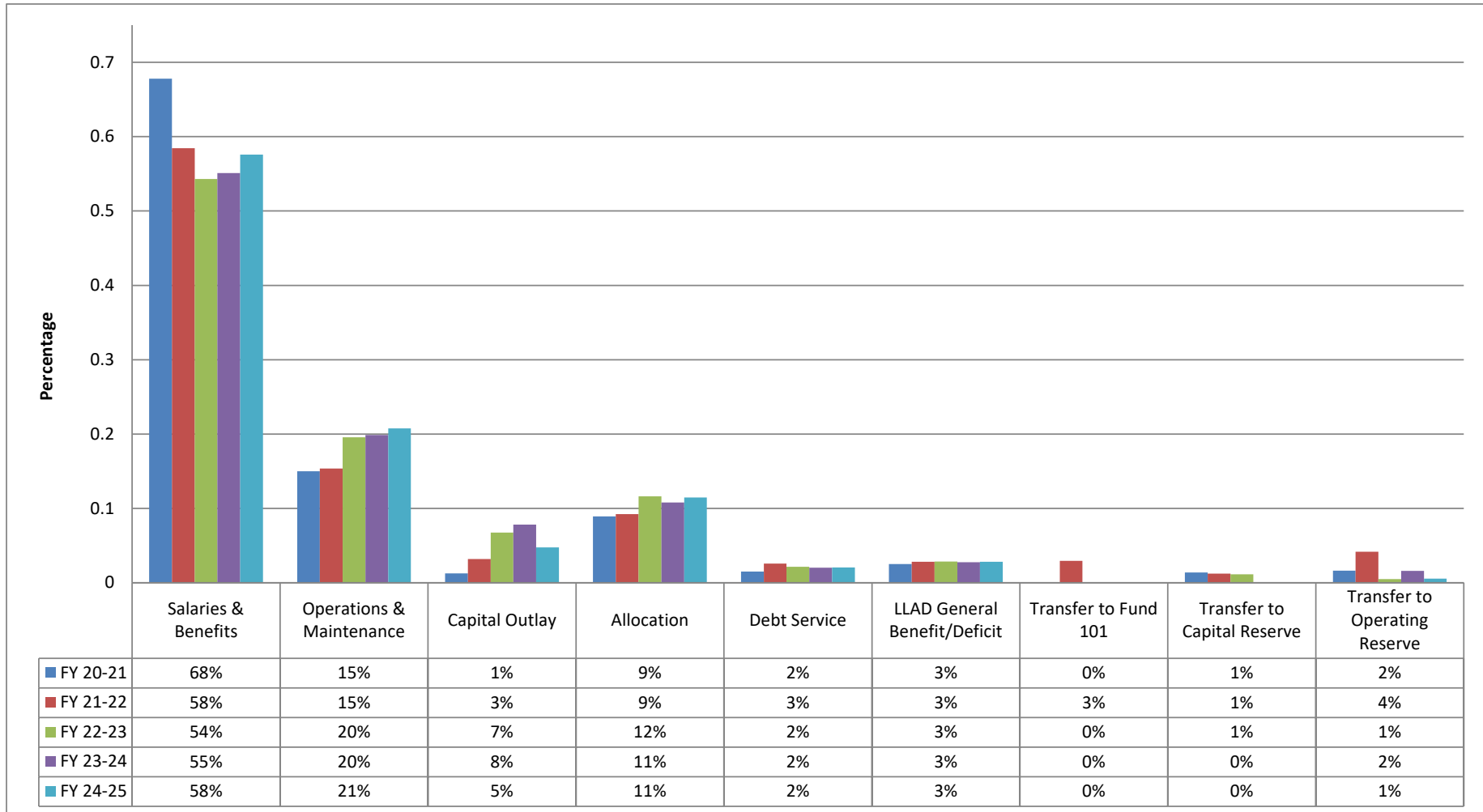




# City of Lincoln

## Fiscal Year 2023-2025 Biennium Budget

### General Fund Funding Uses

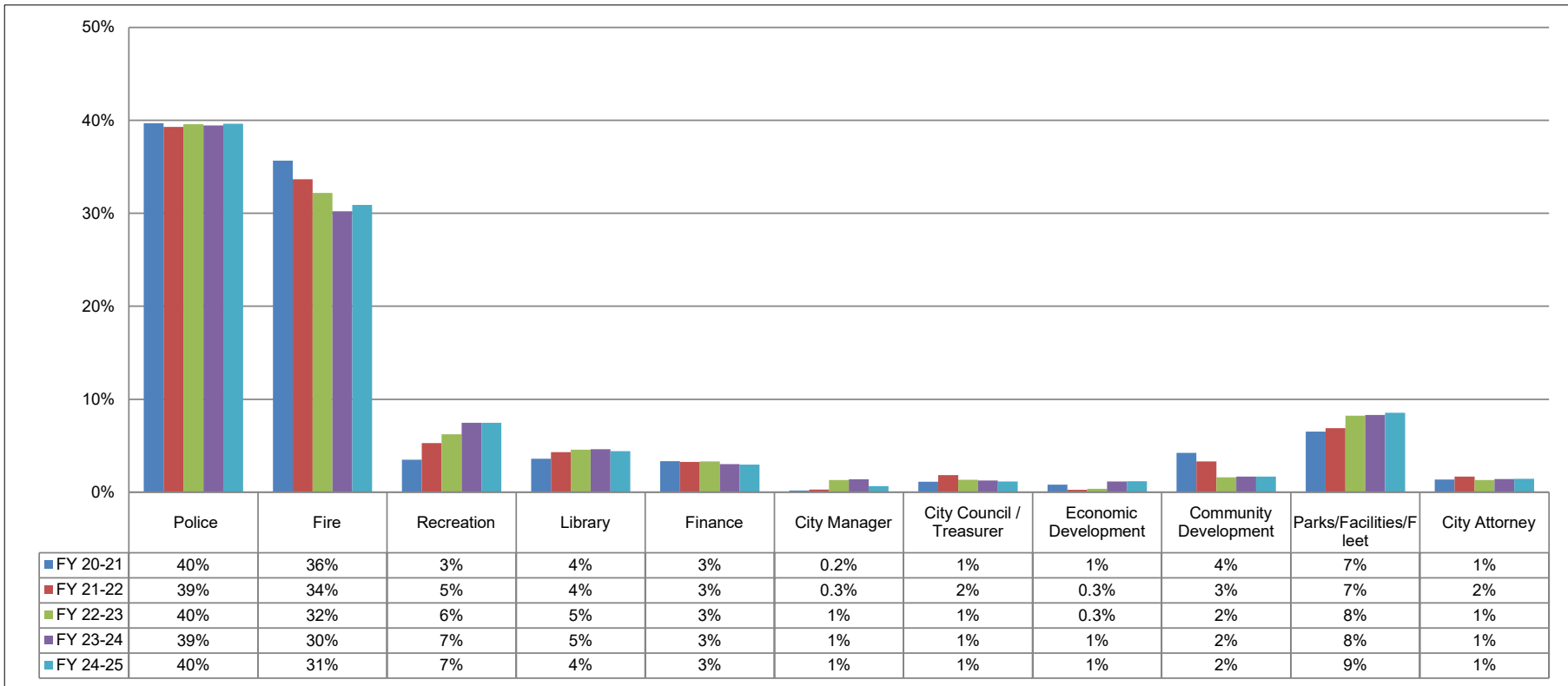




# City of Lincoln



## Fiscal Year 2023-2025 Biennium Budget General Fund Expenditures by Department

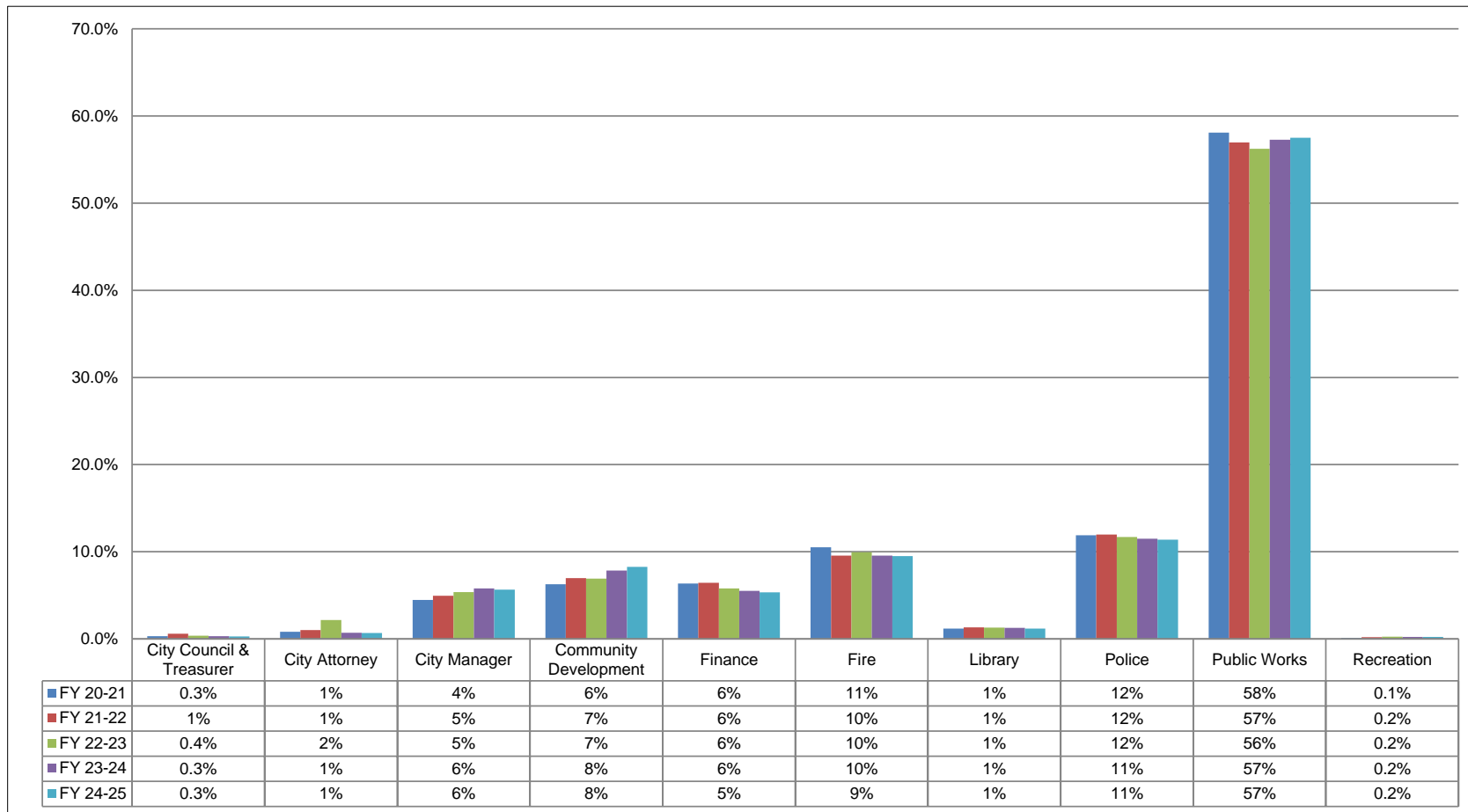




# City of Lincoln



## Fiscal Year 2023-2025 Biennium Budget Citywide Operating Expenditures by Department





## **Fund Descriptions**

### **GOVERNMENTAL FUNDS**

#### **General Fund**

General Fund 100 - The General fund is the primary operating fund of the City. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. For the City, the general fund includes such activities as public safety, culture and recreation services, public works and facilities, education, and economic development services.

Public Safety Tax Share Fund 101 - Accounts for the expenses and revenues associated with Public Safety newly hired positions and equipment. Funded by the Limited Term Property Tax Sharing agreement with Placer County.

Standard Allowance Fund 102 - The American Rescue Plan Act (ARPA) was signed into law on March 11, 2021 which provided Coronavirus States and Local Fiscal Recovery (SLFRF) funds. This accounts for revenues received from the Federal Government to be used for approved expenses as dictated by the U.S. Department of the Treasury. Local agencies were permitted to designate up to \$10 million for revenue replacement. This fund accounts for those revenues as well as the uses of these funds for general governmental purposes.

#### **Special Revenue Funds**

Park In-Lieu Fund 215 - Accounts for fees collected from developers in lieu of dedicating land for park or recreational purposes. Fees are used for the development of public parks and recreational facilities and the acquisition of land for parks and recreational facilities.

Gas Tax Fund 221 - Accounts for receipts and expenditures of monies apportioned for street improvements under the Street and Highway Code Section 2105, 2106, 2107 and 2107.5 of the State of California.

Street Fund 223 - Accounts for monies received from Placer County Transportation Planning Agency (PCTPA) and used for streets and roads as well as bikes and pedestrian expenditures.

Water Connections Fund 225 - A special revenue fund used to account for water connection fees collected from developers and property owners that are required by the California Government Code to be expended for capacity expansion. Funding comes primarily from connection fees and investment earnings.

Supplemental Fees Fund 236 - Accounts for supplemental annexation fees collected.

ARPA Federal Assistance Fund 237 - The American Rescue Plan Act (ARPA) was signed into law on March 11, 2021 which provided Coronavirus States and Local Fiscal Recovery (SLFRF) funds. This fund accounts for revenues received from the Federal Government to be used for approved expenses as dictated by the U.S. Department of the Treasury. In brief, funds may be used for revenue replacement, responses to public health and negative economic impacts of the pandemic, provide premium pay for essential workers, investment in water, sewer and broadband infrastructure, and other approved expense categories.

Public Facility Element Fees Funds 240 – 244, 246 - 247 - The Public Facility Element (PFE) funds are special revenue funds used to account for the fees collected from developers and community services fees for public facilities improvements including, but not limited to, police, fire, and City administration facilities. Funding comes primarily from developer fees and facility fees.

Parks and Recreation Tax Fund 245 - Accounts for revenues collected pursuant to Municipal Code 3.12.030 to be used solely for the development of public park and recreational facilities, the improvement of existing parks and recreational facilities, and the acquisition of land for parks and recreational facilities.





## **Fund Descriptions**

### **GOVERNMENTAL FUNDS**

#### **Special Revenue Funds**

Development Services Fund 248 - Accounts for monies received in relation to all aspects of developing property and/or projects within the City. The activities are accounted for within the community development and public works departments. Monies are received from license and permit costs and additional fees for services within the City of Lincoln.

Special Law Enforcement Services Fund 253 – Accounts for the SLESF state subvention funding, which is allocated to Counties, and then distributed to Cities.

Revitalization and Rehabilitation Loans Fund 260 - Accounts for revitalization and rehabilitation monies lent to local businesses and residents for revitalizing and rehabilitating homes and buildings.

Community Development Block Grant (CDBG) Fund 261 - Accounts for the City's participation in the Community Development Block Grant programs, which provides loans to businesses to generate jobs for new employees in the targeted income group (generally low income).

Cal Home Grants Fund 264 - Accounts for Cal Home grants received and used to provide loans to local residents.

HOME Investment Partnership Program 267 - Accounts for HOME Investment Partnership grants received for community services and housing activities.

Lighting & Landscaping District's Fund 270 – Accounts for the City's lighting and landscaping district revenues and expenditures.

Special Assessment Districts Funds 275 - 279 - The Special Assessment Districts funds are special revenue funds used to account for resources received to provide improvements and maintenance to public property within a district. Funding comes primarily from special assessments.

Low/Moderate Income Housing 283 - The Low/Moderate Income Housing fund is a special revenue fund used to account for the housing loans established as part of the former Redevelopment Agency of the City of Lincoln. The major source of revenue for the fund is from program revenue received from the repayment of housing loans.

CFD No. 2018-1 Maintenance Fund 285 - Accounts for assessments used to provide maintenance.

CFD No. 2018-2 Public Safety Fund 286 - Accounts for assessments used to provide citywide public safety.

Oak Tree Mitigation Fund 290 - Accounts for monies received from developers to replace oak trees that have been removed for development of land.

Federal Grants 298 - Accounts for Federal grant revenues and project expenditures.

#### **Capital Project Funds**

Redevelopment Agency Bond Proceeds Fund 400 – Accounts for Redevelopment Agency Bond Funds.

Capital Projects Fund 540 - Accounts for the monies provided and used for City capital improvements.

Lincoln Crossing Series 2018 Fund 562 – Accounts for Lincoln Crossing infrastructure acquisition and construction funded by district bonds.

Twelve Bridges Series 2011 Fund 565 – Accounts for Twelve Bridges infrastructure acquisition and construction funded by district bonds.



## **Fund Descriptions**

### **PROPRIETARY FUNDS**

#### **Internal Service Funds**

Internal Services Fund 600 - Accounts for the City's general and administrative overhead costs for departments including City Manager, City Clerk, Human Resources, Information Technology, Purchasing, Financial Accounting, Management and Reporting, Budgeting and Facility Maintenance. which provide services to other departments on a cost reimbursement basis.

Facility Maintenance 620 - Accounts for the City's facility maintenance program which provides services to other departments on a cost reimbursement basis.

Technology Fund 630 - Accounts for the City's technology programs which provide services to other departments on a cost reimbursement basis.

#### **Enterprise Funds**

Water Funds 710-715 - The Water funds are enterprise funds used to account for the activities of the water operating and non-operating funds in the City of Lincoln's public Works department. Activities include water services and repair.

Wastewater Funds 720 - 725 - The Wastewater funds are enterprise funds used to account for the activities of the wastewater operating and non-operating funds of the City of Lincoln's public works department. Activities include wastewater services and repair.

Solid Waste Funds 730 - 735 - The Solid Waste funds are enterprise funds used to account for the activities of the solid waste operating and non-operating funds of the City of Lincoln's public works department. Activities include accounting for the City of Lincoln's residents' solid waste (garbage) services.

Transit Fund 740 - The Transit fund is an enterprise fund used to account for transit activities. The transit activity is operated by Placer County.

Airport Funds 750 - 755 - The Airport funds are enterprise funds used to account for the activities of the publicly owned Lincoln Regional Airport. The airport was established in 1947 as a regional center for general and corporate aviation.

### **FIDUCIARY FUNDS**

#### **Permanent Funds**

Stormwater Retention Maintenance Fund 815 - Accounts for resources received for the purpose of protecting open space easements surrounding the stormwater retention area.

Lincoln Crossing Nature Preserve Fund 816 – Accounts for resources received for the purpose of protecting the nature preserve.

Brookview Open Space Maintenance Trust Fund 818 - Accounts for the resources received for the purpose of preserving the open space endowment at the Suncal-Lincoln Crossing.

Sterling Point Endowment Fund 825 - Accounts for the resources received for the purpose of protecting the open space and wetland habitat at Sterling Point.

WWTRF Tertiary Storage Basin Maintenance Fund 826 - Accounts for the resources received for the purpose of providing erosion protection and vegetation control for the WWTRF storage basins.

Lincoln Aircenter 828 - Accounts for resources received for the purpose of providing open space maintenance and management of the Lincoln Aircenter Open Space.



## **Fund Descriptions**

### **FIDUCIARY FUNDS**

#### **Agency Funds**

Successor Agency Trust Fund 284 – Accounts for the assets and debt of the former redevelopment agency.

Little League Fund 810 - Accounts for monies held as agent for Little League activities.

Lincoln Airpark 98-1 Fund 856 - Accounts for monies held from the Community Facilities District No. 1998-1 Special Tax Bonds to finance the acquisition of public improvements to property within the community facilities district and finance wetland mitigation measures. Revenue received from property tax assessment. These bonds are not a liability of the City.

Twelve Bridges Series 2011 Fund 865 - Accounts for the monies held from the Twelve Bridges Refunding Bonds Series 2011 for improvements within the assessment district. Monies are received from special tax assessments. These bonds are not a liability of the City.

Sorrento CFD Fund 874 - Accounts for the monies held from Special Tax Revenue Bonds Series 2009, 2013, 2014 and 2016 for improvements within the Sorrento Project assessment district. Monies are received from special tax assessments. These bonds are not a liability of the City.

Lakeside CFD Fund 885-886 - Accounts for the monies held from Special Tax Revenue Bonds Series 2017 and 2021 for improvements within the Lakeside Area 1 and 2 assessment district. Monies are received from special tax assessments. These bonds are not a liability of the City.

Foskett Ranch AD Fund 891 - Accounts for the monies held from Special Tax Revenue Bonds Series 2017 for construction/acquisition of public improvements within the assessment district. Monies are received from special tax assessments. These bonds are not a liability of the City.

Lincoln Crossing CFD Fund 892 - Accounts for monies held from the purchase of the Local Obligations to acquire, construct and improve the Lincoln Crossing assessment district. These bonds are not a liability of the City.

Independence CFD Fund 895—Accounts for monies held from the developer for the formation of the Independence at Lincoln Project CFD and bond issuance disclosure.



## **General Fund 5-year Forecast**

With the adoption and implementation of a biennium budget process, the City has adopted a multi-year approach to understanding revenue and expenditure trends over time. As part of that process, the city has developed a General Fund Forecast which includes the biennium budget period and a three-year outlook period. The intent of this forecast is to help guide policy, programmatic planning and budget decisions. This forecast is designed to present a view of the City's fiscal health and provide advanced views into potential future issues or opportunities given existing economic conditions and current revenue sources. Developing a financial forecast as part of the budget development process has been identified as a best practice by the Government Financial Officers Association (GFOA). The forecast is presented with two different views, one with expenses displayed by major expense category and one with expenses displayed by department.

Forecasted revenues and expenditures are based on current and known conditions, historical performance and consultation from subject matter experts. Based on the information available, overall General Fund revenues are anticipated to increase year over year between 3% and 4%. However, forecasted expenses will outpace revenues resulting in structural deficits in most of the years in the forecast and a significant decline in the General Fund balance by the end of Fiscal Year 2028.

### **KEY ASSUMPTIONS**

Future year forecasted figures are adjusted with anticipated growth rates and other inputs based on the budget, economic conditions, local development activity, known or anticipated one-time revenues and expenditures and other factors. In the UCLA Anderson Forecast from December 2022<sup>1</sup>, economists studied the mixed signals throughout the economy with slowing growth and high inflation. Anderson concluded that a recession is nowhere near certain and would likely be short in duration and depth across sectors. Several promising signs for avoiding a recession include robust employment growth, easing of supply constraints, and consumer confidence. However, inflation remains persistently high.

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<sup>1</sup> UCLA Anderson Forecast. December 2022 Economic Outlook. Accessed 21 Dec 2022 at: <https://www.anderson.ucla.edu/about/centers/ucla-anderson-forecast/events/december-2022-economic-outlook>



### REVENUES

**Property Tax Revenues** are the largest source of revenues for the general fund, providing approximately 55% of revenues. The City of Lincoln remains one of the fastest growing cities in the state and as a result the City continues to experience steady property tax growth. As well, the City has a history of steady property tax growth and this trend held true in recent years including throughout the COVID pandemic. As a result, and barring a recession, we expect property tax revenues to continue moderate and steady growth of 5% year over year.

**Sales Tax Revenues** are the second largest source of revenues for the general fund, providing approximately 22% of revenues. The City receives only the base amount of sales tax revenues allowable from the state, the City does not have a voted approved additional sales tax increment available to supplement this revenue stream. Estimated growth of 3% year over year has been included in the forecast.

**Licenses & Permits, Services Charges and Recreation Services** comprises the third largest source of revenues for the general fund, providing approximately 18.5% of revenues. These revenue sources are primarily determined by the cost of service performed or the benefit received. An average increase of 4% has been included in the forecast.

**Other general fund revenue sources** include Fines & forfeitures, Use of Money, Grant Revenues, Other Revenues and Transfers, providing approximately 4.5% of revenues. An average increase of 1% has been included in the forecast.

### EXPENDITURES

**Salaries & Benefits** are the largest expense in the general fund, and account for approximately 60% of total expenses. This category includes salaries / wages, retirement, and health benefits. An average increase of 5% has been included in the forecast for salaries, wages, and retirement. An average increase of 6% has been included in the forecast for benefits. However, these increases only account for normal wage increases and don't include any new or needed positions.

In Fiscal Year 2027, the City will have expended the Standard Allowance funds provide through the American Recovery Plan Act (ARPA) and the City will have received all of the available funds from the Public Safety Property Tax Share with Placer County. These two funding sources are currently being used to pay the salaries and benefits of 3 police officers, 3 police administrative personnel, and 9 firefighting personnel. As these funding sources are expended in Fiscal Year 2027, a large portion of these expenses, approximately \$1M, have been moved to the



General Fund. In Fiscal Year 2028, 100% of these expenses, approximately \$2.7M have been included in the General Fund.

**Operating expenses** include communications, fuel, materials, Insurance, utilities, professional services, a contribution to the Lighting and Landscape districts, and other minor operating expenses and account for approximately 24% of total expenses.

Approximately 40% of the homes within the City do not contribute to a Lighting and Landscape District or Maintenance Community Facility District (CFD). Several of the Lighting and Landscape Districts do not include a Consumer Price Index (CPI) escalation factor. As a result, General Fund monies are used to maintain the level of service the community expects, including maintaining streets lights, median landscaping and regional parks. Each year the contribution from the General Fund grows. The estimated contribution from the General Fund to the Lighting and Landscape and Maintenance expenses in Fiscal Year 2026 is estimated at \$974k and in Fiscal Year 2027 is estimated at \$1.1M and in Fiscal Year 2028 is estimated at \$1.3M. Supplementing the Lighting and Landscape and Maintenance expenses is contributing to the decline of the General Fund and the structural deficits in those years.

**Administrative Expenses** include the allocation of all administrative functions.

**Capital** includes an estimate of future capital needs. However, it should be noted that the cost of capital projects continues to rise and the City is not currently keeping pace with needed maintenance and planning for future large capital needs.

## **Summary**

Based on this forecast, the growth in General Fund expenditures is anticipated to outpace the growth in revenues over the 5-year period. This long-term structural shortfall generates deficits in all 5 years displayed in the forecast resulting in a reduction in the General Fund balance of approximately 65%. It is apparent that should the situation remain unchanged, the General Fund will be fiscally insolvent by Fiscal Year 2029.

In order to cure these deficits and ensure the fiscal sustainability of the General Fund, the City will either need to obtain an additional revenue source (i.e., additional Sales Taxes or a Utility Users' Tax) or significantly reduce expenses. Reducing expenses could include eliminating the subsidy for the Lighting, Landscape and Maintenance expenses, eliminating or deferring needed capital expenditures or reducing staff. However, implementing cost cutting measures will affect the level of service the City is able to provide to the community including reductions in fire and police services as well as library and recreation services.

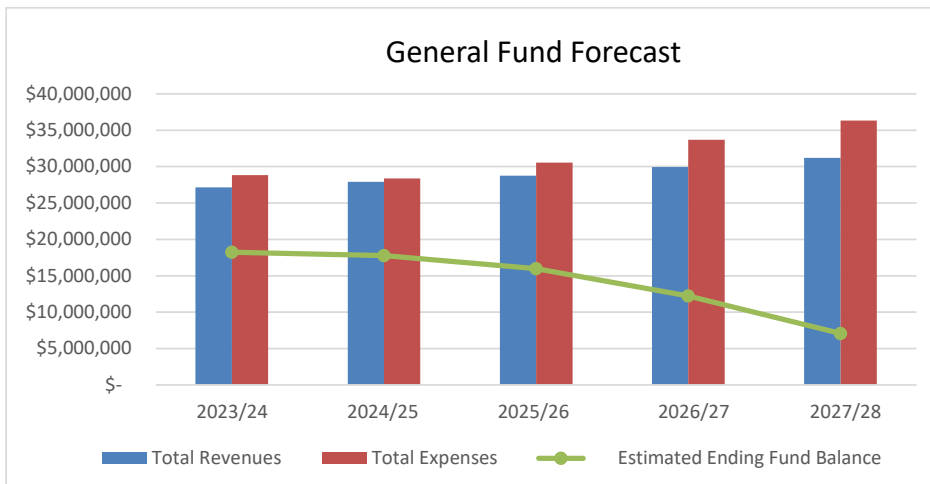


# City of Lincoln



## Fiscal Year 2023-2025 Biennium Budget General Fund Forecast by expense category

	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 FORECAST	FY 2027 FORECAST	FY 2028 FORECAST
<b>REVENUES</b>					
Property Taxes	\$ 14,485,486	\$ 15,202,915	\$ 15,963,061	\$ 16,761,214	\$ 17,599,275
Sales & Other Taxes	6,005,250	6,164,077	6,348,999	6,539,469	6,735,653
Licenses & Permits	1,688,000	1,699,100	1,733,082	1,767,744	1,803,099
Services Charges	1,938,745	2,002,966	2,063,055	2,124,947	2,188,695
Recreation Services	1,390,250	1,483,250	1,572,245	1,666,580	1,766,574
Fines & Forfeitures	81,500	82,000	83,640	85,313	87,019
Use of Money	467,292	476,172	485,696	495,409	505,318
Grant Revenue	313,200	37,000	37,000	37,000	37,000
Other Revenue	315,669	317,772	324,128	330,610	337,223
Transfers	456,956	456,956	140,683	140,683	140,683
<b>Total Revenues</b>	<b>\$ 27,142,347</b>	<b>\$ 27,922,209</b>	<b>\$ 28,751,588</b>	<b>\$ 29,948,969</b>	<b>\$ 31,200,538</b>
<b>EXPENSES</b>					
Salaries & Benefits	15,890,933	16,347,005	17,486,502	19,960,055	22,030,445
Operating Expenses	6,807,739	6,895,553	7,288,673	7,759,594	8,119,613
Admin Expenses	4,158,837	3,996,235	3,997,631	4,168,367	4,347,641
Capital	1,982,300	1,147,825	1,775,782	1,811,297	1,847,523
<b>Total Expenses</b>	<b>\$ 28,839,809</b>	<b>\$ 28,386,618</b>	<b>\$ 30,548,587</b>	<b>\$ 33,699,314</b>	<b>\$ 36,345,222</b>
<b>Unaudited Beginning Fund Balance</b>	19,929,728	18,232,266	17,767,856	15,970,858	12,220,512
<b>Net Revenues less Expenses</b>	(1,697,462)	(464,410)	(1,796,999)	(3,750,345)	(5,144,683)
<b>Estimated Ending Fund Balance</b>	<b>\$ 18,232,266</b>	<b>\$ 17,767,856</b>	<b>\$ 15,970,858</b>	<b>\$ 12,220,512</b>	<b>\$ 7,075,829</b>





# City of Lincoln



## Fiscal Year 2023-2025 Biennium Budget General Fund Forecast by department

	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 FORECAST	FY 2027 FORECAST	FY 2028 FORECAST
<b>REVENUES</b>					
Property Taxes	\$ 14,485,486	\$ 15,202,915	\$ 15,963,061	\$ 16,761,214	\$ 17,599,275
Sales & Other Taxes	6,005,250	6,164,077	6,348,999	6,539,469	6,735,653
Licenses & Permits	1,688,000	1,699,100	1,733,082	1,767,744	1,803,099
Services Charges	1,938,745	2,002,966	2,063,055	2,124,947	2,188,695
Recreation Services	1,390,250	1,483,250	1,572,245	1,666,580	1,766,574
Fines & Forfeitures	81,500	82,000	83,640	85,313	87,019
Use of Money	467,292	476,172	485,696	495,409	505,318
Grant Revenue	313,200	37,000	37,000	37,000	37,000
Other Revenue	315,669	317,772	324,128	330,610	337,223
Transfers	456,956	456,956	140,683	140,683	140,683
<b>Total Revenues</b>	<b>\$ 27,142,347</b>	<b>\$ 27,922,209</b>	<b>\$ 28,751,588</b>	<b>\$ 29,948,969</b>	<b>\$ 31,200,538</b>

<b>EXPENSES</b>					
Administrative	5,117,962	5,147,185	5,194,619	5,413,235	5,642,303
City Council/Treasurer	263,958	244,304	255,065	266,336	278,140
City Attorney	295,997	304,386	318,957	334,244	350,284
City Manager	291,334	137,180	142,094	147,196	152,495
Economic Development	241,415	250,996	262,059	273,638	285,760
Fire	6,512,230	6,573,833	7,193,555	8,816,527	9,513,032
Finance	634,127	630,800	662,834	696,616	732,244
Police	8,299,292	8,477,391	8,888,235	9,686,845	10,876,062
Community Development	223,217	228,266	239,292	250,866	263,016
Engineering	125,386	127,526	132,812	138,332	144,098
Recreation	1,562,320	1,589,795	1,659,291	1,731,993	1,808,054
Library	969,426	937,422	985,912	1,037,022	1,090,901
Facilities Maintenance	1,247,478	1,002,928	1,123,656	1,167,950	1,214,355
Parks	1,097,874	1,108,683	1,297,484	1,492,241	1,693,151
Fleet	1,957,793	1,625,923	2,192,724	2,246,274	2,301,327
<b>Total Expenses</b>	<b>\$ 28,839,809</b>	<b>\$ 28,386,618</b>	<b>\$ 30,548,587</b>	<b>\$ 33,699,314</b>	<b>\$ 36,345,222</b>

<b>Unaudited Beginning Fund</b>					
<b>Balance</b>	19,929,728	18,232,266	17,767,856	15,970,858	12,220,512
<b>Net Revenues less Expenses</b>	(1,697,462)	(464,410)	(1,796,999)	(3,750,345)	(5,144,683)
<b>Estimated Ending Fund</b>					
<b>Balance</b>	<b>\$ 18,232,266</b>	<b>\$ 17,767,856</b>	<b>\$ 15,970,858</b>	<b>\$ 12,220,512</b>	<b>\$ 7,075,829</b>





# City of Lincoln



## Fiscal Year 2023-2025 Biennium Budget General Fund Revenue Comparison by Source

	Actual 2020-21	Actual 2021-22	Projected 2022-23	Budget 2023-24	Budget 2024-25
<b>Property Taxes</b>					
Current Secured Property	\$ 6,685,346	\$ 6,892,505	\$ 7,809,778	\$ 8,200,267	\$ 8,610,280
AB 1290 Taxes Shared (RDA)	299,271	567,068	274,918	275,000	275,000
Non-Oper Unitary	4,861	5,368	5,622	5,600	5,600
Unitary & Oper Non-Unitary	83,533	90,482	99,702	104,687	109,921
Current Unsecured Property	166,271	151,774	192,006	200,000	210,000
Redemptions	27	-	-	-	-
Prior Unsecured Property Taxes	1,063	1,597	1,000	1,000	10,000
Current Supplemental	237,859	300,049	275,000	300,000	300,000
Prior Supplemental Tax	198	273	300	300	300
Property Tax in Lieu of VLF	3,678,362	3,900,630	4,346,316	4,563,632	4,791,813
Homeowners Property Tax Redemp	48,482	46,965	34,961	35,000	40,000
Property Transfer Tax	688,512	914,108	721,872	800,000	850,000
<b>Total Property Taxes:</b>	<b>\$ 11,893,785</b>	<b>\$ 12,870,819</b>	<b>\$ 13,761,475</b>	<b>\$ 14,485,486</b>	<b>\$ 15,202,915</b>
<b>Sales &amp; Other Taxes</b>					
Sales & Use Taxes	\$ 4,677,662	\$ 5,454,873	\$ 5,473,000	\$ 5,370,250	\$ 5,529,077
Sales Tax - Public Safety	222,756	277,842	291,000	285,000	285,000
Transient Occupancy Tax	202,521	407,621	332,706	350,000	350,000
<b>Total Other Taxes:</b>	<b>\$ 5,102,939</b>	<b>\$ 6,140,336</b>	<b>\$ 6,096,706</b>	<b>\$ 6,005,250</b>	<b>\$ 6,164,077</b>
<b>Licenses &amp; Permits</b>					
Business Licenses	\$ 83,614	\$ 87,777	\$ 132,000	\$ 135,000	\$ 135,000
Building Permit	884,934	1,252,898	1,100,000	1,200,000	1,200,000
General Plan Maint Fee	230,232	306,661	165,000	165,000	170,000
Technology Fee	144,747	122,926	-	-	-
Plumbing & Gas Permit	49,447	53,881	30,000	32,000	33,000
Electrical Permit	41,181	44,278	52,000	52,000	54,000
Encroachment Permit	50,838	52,644	40,000	40,000	42,000
Alarm Permits	49,158	54,538	52,000	52,000	53,000
Mechanical Permit	7,656	11,741	11,800	12,000	12,100
SB 1096 Pmts- Motor Vehicle In-Lieu	36,171	4,897	-	-	-
<b>Total Licenses &amp; Permits:</b>	<b>\$ 1,577,978</b>	<b>\$ 1,992,241</b>	<b>\$ 1,582,800</b>	<b>\$ 1,688,000</b>	<b>\$ 1,699,100</b>
<b>Intergovernmental</b>					
POST Reimbursements	\$ 1,220	\$ 344	\$ -	\$ -	\$ -
Mandated Cost Recovery Program	13,872	14,605	26,000	26,000	26,000
<b>Total Intergovernmental:</b>	<b>\$ 15,092</b>	<b>\$ 14,949</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>
<b>Service Charges</b>					
PG&E Franchise Fees	\$ 455,743	\$ 444,464	\$ 450,000	\$ 455,000	\$ 460,000
TV/Broadband Franchise Fees	343,608	348,817	352,000	355,000	357,000
Public Education Govt Channel	48,060	44,190	46,000	47,000	48,000
Bus License Processing Fees	27,390	29,675	11,000	11,000	11,000
Bus License Late Fee	3,015	2,520	1,000	1,000	1,000
Golf Cart Fees	-	9,650	4,800	4,800	5,000
Fire Sprinkler Plan Check Fee	110	778	788	800	800
Vehicle License Fee	-	57,328	-	-	-
Special Police Services	105,700	267,662	281,000	281,000	285,000
Fire Mutual Aid Reimb - Staffing	504,084	64,916	4,000	-	-
Fire Services - Summerset	-	99,928	46,757	-	-
Fire Mutual Aid Reimb - Equipment	6,300	11,742	-	-	-
Building Plan Check	326,895	318,101	248,101	250,000	255,000
Administrative Fees (2.5% on pass thru)	74,455	64,901	32,000	35,000	35,000
PFE Admin Fee	497,945	699,401	350,000	350,000	380,000
Special Events Vendor Fees	1,609	21,559	25,000	35,000	50,000
Admin Fees - LPFA Rev Bond 2007A&B	48,696	50,157	51,662	52,179	52,700
Admin Fees - 12 Bridges Series 1999	17,238	17,238	17,238	17,238	17,410
Admin Fees - 12 Bridges Series 2001	6,385	6,577	6,577	6,577	6,643
Admin Fees - Lincoln Airpark 98-1	1,515	1,561	-	-	-



# City of Lincoln



## Fiscal Year 2023-2025 Biennium Budget General Fund Revenue Comparison by Source

	Actual 2020-21	Actual 2021-22	Projected 2022-23	Budget 2023-24	Budget 2024-25
Admin Fees - Foskett Ranch 04-3	2,922	2,922	2,922	2,922	2,951
Admin Fees - Lakeside 6 Area 2	8,278	8,527	8,783	8,871	8,960
Admin Fees - Sorrento Series 2009	9,721	10,012	10,312	10,415	10,519
Admin Fees Laksd 6-1 Ser 2013	3,679	3,790	3,904	3,943	3,982
Public Safety fee Village 1	12,792	59,345	10,000	11,000	12,000
<b>Total Service Charges:</b>	<b>\$ 2,506,143</b>	<b>\$ 2,645,759</b>	<b>\$ 1,963,844</b>	<b>\$ 1,938,745</b>	<b>\$ 2,002,966</b>
<b>Leisure Services</b>					
Library Room Rental Fees	\$ -	\$ 15,495	\$ 11,000	\$ 12,000	\$ 12,000
Library Cost Share	305,302	279,105	370,608	390,000	400,000
Pavilion/BBQ Rental	(567)	46,739	65,000	70,000	75,000
Covered Picnic Area	-	3,180	2,000	2,500	3,000
Civic Center Rental	-	14,332	17,500	17,500	20,000
Plaza Rental	-	275	725	1,000	1,000
Jump House Permit Fee	-	100	100	250	250
Community Center Rental	22,213	49,874	45,000	47,500	50,000
Sports - Facility Operations	95,404	174,039	180,000	185,000	190,000
Aquatics - Pool Rentals / Parties	2,875	10,650	10,000	10,000	12,500
Aquatics - Recreational / Family Swim	20,804	10,006	10,000	10,000	10,000
Aquatics - Swim Lessons	53,148	71,294	75,000	75,000	80,000
Aquatics - Classes / Programs	5,083	13,133	14,000	15,000	15,000
Aquatics - Swim Teams	19,373	35,519	40,000	40,000	45,000
Camp Registrations	112,670	161,967	180,000	190,000	200,000
Contract Classes	32,111	69,576	70,000	90,000	115,000
Aquatics - Concession Sales	387	1,586	1,750	2,000	2,000
Regional Park Concession Sales	1,130	4,712	6,000	7,500	7,500
Sports - Adult Sports	25,109	62,425	60,000	65,000	75,000
Sports - Youth Sports	54,629	110,274	150,000	160,000	170,000
<b>Total Leisure Services:</b>	<b>\$ 749,668</b>	<b>\$ 1,134,280</b>	<b>\$ 1,308,683</b>	<b>\$ 1,390,250</b>	<b>\$ 1,483,250</b>
<b>Fines &amp; Forfeitures</b>					
Police Forfeiture Revenue	\$ 1,793	\$ 410	\$ 540	\$ 500	\$ -
Code Enforcement charges	3,590	6,145	5,000	5,000	5,000
Parking Fines	1,000	850	3,000	3,000	3,000
Traffic/Vehicle Fines	25,950	20,062	65,900	65,000	66,000
Penalties & Service Charges	6,727	8,124	8,000	8,000	8,000
Restitution	-	53	120	-	-
<b>Total Fines &amp; Forfeitures:</b>	<b>\$ 39,059</b>	<b>\$ 35,643</b>	<b>\$ 82,560</b>	<b>\$ 81,500</b>	<b>\$ 82,000</b>
<b>Use of Money/Property</b>					
County Interest Earnings	\$ 6,961	\$ 8,731	\$ 23,363	\$ 24,064	\$ 24,786
Franchise Hauler	93,685	90,608	75,000	80,000	85,000
Lease Payments	33,915	8,337	35,532	36,598	37,696
Cell Tower Lease	196,918	186,984	204,000	206,040	208,100
Collection Agency Interest	167	-	-	-	-
Interest Earnings	128,054	59,727	-	-	-
Interfund Interest Revenue	96,222	95,339	94,590	94,590	94,590
Gain/(Loss) on sale of asset	14,335	3,929	-	-	-
Sale of confiscated property	2,003	-	-	-	-
<b>Total Use of Money/Property:</b>	<b>\$ 572,260</b>	<b>\$ 453,654</b>	<b>\$ 432,485</b>	<b>\$ 441,292</b>	<b>\$ 450,172</b>
<b>Grant Revenues</b>					
PD Cannabis Grant	\$ -	\$ -	\$ 150,000	\$ 105,000	\$ -
PD Tobacco Grant	72,600	-	94,453	-	-
PD Miscellaneous Grants	22,245	1,292	3,708	-	-
Contribution to McBean Project	-	297,000	-	-	-
State of CA - Coronavirus Relief Funds	608,924	-	-	-	-
Grants - Library (CLLS)	28,907	27,663	27,712	27,000	27,000
PD OTS Grant	-	-	28,800	21,200	-
PD AED Contribution	-	4,500	-	-	-
PD Wellness Grant	-	-	-	25,000	-



# City of Lincoln



## Fiscal Year 2023-2025 Biennium Budget General Fund Revenue Comparison by Source

	Actual 2020-21	Actual 2021-22	Projected 2022-23	Budget 2023-24	Budget 2024-25
Library - Zip Books Program	-	8,100	10,128	10,000	10,000
NorthNet Library System	-	-	1,500	-	-
Placer Valley Tourism Grant	-	-	125,000	125,000	-
<b>Total Grant Revenues:</b>	<b>\$ 732,676</b>	<b>\$ 338,555</b>	<b>\$ 441,301</b>	<b>\$ 313,200</b>	<b>\$ 37,000</b>
<b>Other Revenues</b>					
Library Donations	\$ 10,520	\$ 3,374	\$ 5,000	\$ 35,000	\$ -
Insurance Claim revenue	22,981	-	28,422	-	-
Unclaimed checks revenue	841	27,355	2,378	2,000	2,000
Recreation Sponsorships	66,793	69,598	70,990	72,410	73,858
Mayor's Cup Event	-	1,188	1,000	5,000	5,000
Lease Principal	-	25,026	2,390	3,000	35,000
Lease Interest	-	1,317	-	-	-
Other Revenues	18,889	328,169	20,000	20,000	20,000
SB 1186 Fees	8,789	9,212	8,000	8,000	8,000
DART Donations	10,000	-	-	-	-
Credit Card Revenue	3,627	14,005	10,000	12,500	13,000
Other Financing Sources	-	220,000	-	-	-
Donations - Police Dept.	69,043	75,098	76,600	78,132	79,695
Contributions	73,450	76,535	78,065	79,626	81,219
Miscellaneous Reimbursements	2,829	34,173	-	-	-
GF Cost Allocation	54,438	49,019	-	-	-
Cash Variance	5	-	-	-	-
<b>Total Other Revenues:</b>	<b>\$ 342,205</b>	<b>\$ 934,070</b>	<b>\$ 302,845</b>	<b>\$ 315,669</b>	<b>\$ 317,772</b>
<b>Transfers</b>					
Airport Loan interest	\$ 140,683	\$ 140,683	\$ 140,683	\$ 140,683	\$ 140,683
Transfer in from Fund 236 - Annexation	464,814	616,273	316,273	316,273	316,273
Transfer in from Capital Reserve	210,313	-	-	-	-
<b>Total Transfers:</b>	<b>\$ 815,810</b>	<b>\$ 756,956</b>	<b>\$ 456,956</b>	<b>\$ 456,956</b>	<b>\$ 456,956</b>
<b>TOTAL GF REVENUE:</b>	<b>\$ 24,347,615</b>	<b>\$ 27,317,263</b>	<b>\$ 26,455,655</b>	<b>\$ 27,142,348</b>	<b>\$ 27,922,208</b>



## **Other Funds Overview**

In addition to the City's General Fund, there are several other funds which fall into three different categories including Other Governmental Funds, Proprietary Funds, and Fiduciary Funds.

### **Other Governmental Funds**

The City's other Governmental Funds revenue budget covers three types of City Funds; Special Revenue Funds, Debt Service Funds, and Capital Project Funds and these funds are used to account for activities which are primarily supported by taxes, grants and similar funding sources. The total Other Governmental Funds revenue totals \$69,744,517 across 2 fiscal years with a 2.9% increase in FY 2024/25. Special Revenue Funds are a type of Governmental fund and these funds are established to collect money that must be used for a specific purpose and provide an extra level of transparency to ensure that funds are used for the purpose for which they were intended.

- One of the larger Special Revenue funds includes the Streets Gas Tax/Congestion Relief Fund 221. Sources of revenue for this fund is State Excise tax which is paid at the fuel pump. Also, Senate Bill 1 established an additional gas tax within California to be used for road maintenance purposes. Revenues budgeted for the 2023-2025 budget cycle total \$5,653,998 with offsetting expenses of \$6,267,565 which are comprised of costs for staff, materials and equipment along with over \$3.4M in roadway infrastructure projects.
- Development Services Fund 248 is another Special Revenue Fund which is budgeted to have revenues of \$11,989,642 with offsetting expenses of \$11,771,016. This fund accounts for monies that are received in relation to all aspects of new development within the City. Monies are received from license and permits costs and fees for additional services. The expenses include costs for staff, materials and equipment associated with Planning, Engineering and Inspecting various new infrastructure projects throughout the City.

### **Proprietary Funds**

Proprietary Funds are operated in a manner similar to general business agencies in that they rely heavily on charges and fees for services and the intent is that the costs of providing goods and services be financed primarily through user charges. The City operates two types of Proprietary Funds including Enterprise and Internal Service Funds. The primary source of revenue for the Enterprise funds is rates that are paid by customers and those revenues cannot exceed the cost of providing the service per Proposition 218. There are three rate-based utility funds that provide water, wastewater and solid waste services to the citizens of Lincoln. The City's Proprietary Funds revenue budget totals \$104,456,200 and includes revenue from both Internal Service Funds and Enterprise Funds.

#### **Enterprise Funds**

- The Water Operations Fund 710 provides for the purchase, treatment and delivery of water to the Lincoln Community. There is also Water Capital Replacement Fund 711 which account for fees collected for the purpose of replacement of existing water infrastructure and Water Non-Operations Fund 715 used for the financing of water facilities attributable to new development.
- The Wastewater Operations Fund 720 collects wastewater which is then transferred to the LiSWA treatment plant for processing and treatment. This rate-based fund provides for all operational costs and Wastewater Capital Replacement fund 721 and Wastewater Non-Operations Fund 725 are used for the financing of future



- The Solid Waste Operations Fund 730 collects and disposes of refuse and green waste from residential and commercial customers at a Materials Recovery Facility (MRF) where it is sorted. This rate-based fund provides for all operational costs, regulatory compliance and the implementation of State mandated programs to increase diversion of waste from the waste stream. Additionally, the Solid Waste Capital Replacement Fund 731 and Solid Waste Non-Operations Fund 735 are used for the financing of purchases for new cans and bins and replacement and/or rehabilitation of existing cans and bins.

### **Internal Service Funds**

Internal Service Funds account for overhead costs of the City that impact multiple funds. There are three internal service funds including General Administrative Fund 600, Facility Maintenance/Replacement Fund 620 and Technology Fund 600.

- The General Administrative Fund 600 accounts for general and administrative costs for various City departments including the City Manager, City Clerk, Human Resources, Information Technology, Financial Accounting Management and Reporting, Purchasing, Budgeting and Facility Maintenance. These charges are shown as Admin Allocation within the funds receiving the service.
- The Facility Maintenance/Replacement Fund 620 and Technology Fund 630 account for the City's facility maintenance and technology programs which provide services to other funds on a cost reimbursement basis.

### **Fiduciary Funds**

Fiduciary Funds account for assets held by the City as an agent for other organizations including non-public organizations. In these instances, the City acts in an oversight capacity for beneficiaries of these organizations, this includes both trust funds and custodial funds. These funds may be used for public infrastructure improvements and maintenance financed by special levies against property holders. Generally speaking, they are secured by special taxes assessed on the property owners within the district boundaries to pay the outstanding debt on bond financing. An exception to this statement is the Successor Agency Trust Fund for the former RDA (Re-Development Agency). While RDAs were dissolved in 2012, many agencies, including the City, still maintain Successor RDA assets. The Successor Agency Trust Fund is utilized to record revenues received to pay existing obligations.



# City of Lincoln



## Fiscal Year 2023-2025 Biennium Budget Other Funds Revenue Comparison by Source

	Actual 2020-21	Actual 2021-22	Projected 2022-23	Budget 2023-24	Budget 2024-25
<b>SPECIAL REVENUE FUNDS</b>					
<b>Public Safety Tax Share (101)</b>					
Limited Term Prop Tax Sharing	\$ -	\$ 948,710	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Transfer In from Fund 100	-	711,997	-	-	-
Investment Revenue	-	10,236	-	-	-
<b>Sub-Total Fund 101:</b>	<b>\$ -</b>	<b>\$ 1,670,943</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>
<b>Standard Allowance Fund (102)</b>					
Standard Allowance	\$ -	\$ 1,077,500	\$ 1,862,730	\$ 982,425	\$ 1,046,438
<b>Sub-Total Fund 102:</b>	<b>\$ -</b>	<b>\$ 1,077,500</b>	<b>\$ 1,862,730</b>	<b>\$ 982,425</b>	<b>\$ 1,046,438</b>
<b>Park-In-Lieu (215)</b>					
Park-In-Lieu	\$ 9,984	\$ 13,824	\$ 30,300	\$ 8,256	\$ 8,256
Park-In-Lieu Interest	15,037	11,075	-	-	-
Transfers In	-	-	-	-	-
<b>Sub-Total Fund 215:</b>	<b>\$ 25,021</b>	<b>\$ 24,899</b>	<b>\$ 30,300</b>	<b>\$ 8,256</b>	<b>\$ 8,256</b>
<b>Streets - Gas Tax/Congestion/STIP (221)</b>					
Gas Tax - 2103	\$ 332,461	\$ 391,201	\$ 439,934	\$ 507,873	\$ 558,660
Gas Tax - 2105	252,192	275,596	309,250	336,315	369,947
Gas Tax - 2106	163,010	180,801	199,112	216,447	238,092
Gas Tax - 2107	341,268	329,537	370,461	403,959	444,355
Gas Tax - 2107.5	6,000	6,350	6,000	6,000	6,000
Road Maintenance Rehab Acct - Sec 2030	904,264	996,916	1,111,566	1,226,962	1,337,389
Pavement in Lieu Fee	1,983	9,198	1,000	1,000	1,000
Public Safety Fee Village 1	37,700	68,150	-	-	-
Investment Revenue	35,019	26,977	-	-	-
Miscellaneous Revenue	40	-	-	-	-
<b>Sub-Total Fund 221:</b>	<b>\$ 2,073,936</b>	<b>\$ 2,284,725</b>	<b>\$ 2,437,323</b>	<b>\$ 2,698,556</b>	<b>\$ 2,955,442</b>
<b>Streets-TDA (223)</b>					
Streets - TDA Art 8	\$ 1,247,115	\$ 4,433,892	\$ 3,972,135	\$ 3,196,643	\$ 3,850,000
LTF Bike/Pedestrian Reimb	-	-	61,000	127,632	127,632
Insurance Claim Revenue	10,217	41,754	-	-	-
Investment Revenue	25,997	17,878	-	-	-
Gain/(Loss) on sale of asset	26,092	38,060	-	-	-
Miscellaneous Revenue	5,500	-	-	-	-
Grant Revenue	-	125,642	-	-	-
<b>Sub-Total Fund 223:</b>	<b>\$ 1,314,921</b>	<b>\$ 4,657,226</b>	<b>\$ 4,033,135</b>	<b>\$ 3,324,275</b>	<b>\$ 3,977,632</b>
<b>PCWA (225)</b>					
PCWA Connection Fee	\$ 6,441,788	\$ 10,034,499	\$ 3,300,000	\$ 4,400,000	\$ 4,260,000
Investment Revenue	493,620	421,353	-	-	-
Interfund Interest Revenue	541,167	41,880	-	18,881	17,687
Interfund Principal Revenue	95,837	29,591	-	97,150	98,344
Project Reimbursement	159,573	-	-	-	-
<b>Sub-Total Fund 225</b>	<b>\$ 7,731,984</b>	<b>\$ 10,527,323</b>	<b>\$ 3,300,000</b>	<b>\$ 4,516,031</b>	<b>\$ 4,376,031</b>
<b>Supplemental Fees (236)</b>					
Supplemental Fees Annex	\$ 327,826	\$ 520,928	\$ -	\$ 82,000	\$ 84,000
Investment Revenue	21,016	11,658	-	-	-
<b>Sub-Total Fund 236:</b>	<b>\$ 348,843</b>	<b>\$ 532,586</b>	<b>\$ -</b>	<b>\$ 82,000</b>	<b>\$ 84,000</b>
<b>ARPA Funds (237)</b>					
Grant Revenue	\$ -	\$ 5,000	\$ -	\$ -	\$ -
<b>Sub-Total Fund 237:</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PFE Transportation (240)</b>					
PFE Non-Critical Fees	\$ 1,575,934	\$ 2,685,225	\$ 1,665,000	\$ 1,780,000	\$ 1,900,000
PFE Critical Fees	438,726	649,777	360,000	430,000	400,000
Investment Revenue	102,633	81,885	-	-	-
Interfund Interest Revenue	6,340	31,228	6,300	6,300	6,300
Interfund Principal Revenue	-	146,951	-	-	-
Miscellaneous Revenue	130,248	-	-	-	-
Misc Reimbursements	58,172	-	-	-	-
Other Financing Sources	1,401,034	-	-	-	-
<b>Sub-Total Fund 240:</b>	<b>\$ 3,713,087</b>	<b>\$ 3,595,066</b>	<b>\$ 2,031,300</b>	<b>\$ 2,216,300</b>	<b>\$ 2,306,300</b>



# City of Lincoln



## Fiscal Year 2023-2025 Biennium Budget Other Funds Revenue Comparison by Source

	Actual 2020-21	Actual 2021-22	Projected 2022-23	Budget 2023-24	Budget 2024-25
<b>PFE - Com Svcs Police (241)</b>					
PFE Police Fees	\$ 849,005	\$ 1,205,235	\$ 693,000	\$ 425,000	\$ 430,000
Investment Revenue	23,159	18,845	-	-	-
Sub-Total Fund 241:	\$ 872,164	\$ 1,224,080	\$ 693,000	\$ 425,000	\$ 430,000
<b>PFE - Com Svcs Fire (242)</b>					
PFE Fire Fees	\$ 286,960	\$ 597,503	\$ 150,000	\$ 280,000	\$ 330,000
Investment Revenue	8,240	11,693	-	-	-
Sub-Total Fund 242:	\$ 295,200	\$ 609,196	\$ 150,000	\$ 280,000	\$ 330,000
<b>PFE - Com Svcs Admin (243)</b>					
PFE Admin Fees	\$ 734,495	\$ 1,063,866	\$ 375,000	\$ 550,000	\$ 570,000
Investment Revenue	15,459	22,175	-	-	-
Sub-Total Fund 243:	\$ 749,954	\$ 1,086,041	\$ 375,000	\$ 550,000	\$ 570,000
<b>PFE Com Svcs Library (244)</b>					
12 Bridges Library Grant	\$ -	\$ -	\$ 7,000	\$ 72,000	\$ 150,000
Investment Revenue	16,549	11,284	-	-	-
Sub-Total Fund 244:	\$ 16,549	\$ 11,284	\$ 7,000	\$ 72,000	\$ 150,000
<b>Park Tax (245)</b>					
Park Tax	\$ 230,111	\$ 294,470	\$ 90,000	\$ 156,000	\$ 152,000
Park Tax - Investment Revenue	8,716	9,038	-	-	-
Sub-Total Fund 245:	\$ 238,827	\$ 303,508	\$ 90,000	\$ 156,000	\$ 152,000
<b>PFE Com Svcs Parks (246)</b>					
Development Agreement Fees	\$ 283,286	\$ 3,376,931	\$ 1,000,000	\$ 2,800,000	\$ 3,700,000
PFE Parks Fees	2,762,660	8,767	-	-	-
investment	75,082	92,594	-	-	-
Sub-Total Fund 246:	\$ 3,121,028	\$ 3,478,292	\$ 1,000,000	\$ 2,800,000	\$ 3,700,000
<b>PFE Drainage (247)</b>					
PFE Drainage Fees	\$ 240,203	\$ 450,904	\$ 190,000	\$ 325,000	\$ 230,000
PFE Drainage - Critical Fees	363,544	761,753	350,000	277,000	290,000
Investment Revenue	11,885	19,112	-	-	-
Other Revenue	24,493	-	-	-	-
Lakeview Farms Reimbursement	-	511,148	495,060	495,060	-
Misc Reimbursements	28,725	-	-	-	-
Sub-Total Fund 247:	\$ 668,850	\$ 1,742,917	\$ 1,035,060	\$ 1,097,060	\$ 520,000



# City of Lincoln



## Fiscal Year 2023-2025 Biennium Budget Other Funds Revenue Comparison by Source

	Actual 2020-21	Actual 2021-22	Projected 2022-23	Budget 2023-24	Budget 2024-25
<b>Developmental Services Fund (248)</b>					
<b>Licenses &amp; Permits</b>					
Building Permits	\$ 2,672,562	\$ 3,771,043	\$ 2,300,000	\$ 2,400,000	\$ 2,500,000
Plumbing & Gas Permits	271,489	374,630	145,000	147,000	150,000
Electrical Permits	271,733	374,950	145,000	147,000	150,000
Occupancy Permits	97,486	137,250	50,500	52,000	54,000
Encroachment	39,095	73,607	79,000	80,000	82,000
Fire Sprinkler Building Permit	298,222	393,881	480,000	490,000	490,000
Mechanical Permits	268,542	374,215	145,000	147,000	150,000
Grading Permits	73,786	(33,387)	-	-	-
Other Permits	6,958	6,310	5,200	5,300	5,300
Conditional Use Permit	(6,500)	-	3,500	-	-
<b>Development Fees</b>					
Green Bldg Fees	1,677	1,368	1,400	1,500	1,500
Strong Motion	2,288	2,502	2,300	2,400	2,400
Temp Occupancy Review Fee	5,000	(5,000)	-	-	-
Fire Sprinkler Plan Check Fees	15,785	14,257	7,000	7,000	8,000
Building Plan Check	821,143	916,844	460,000	460,000	470,000
State Mandated Fee	65,589	86,182	55,000	56,000	57,000
Tentative Parcel Maps	10,500	1,000	-	-	-
Engineering Staff Fees	265,332	499,577	650,000	650,000	660,000
technology fee	-	5,215	-	-	-
Admin Fee - Encroachment	-	31,355	30,000	30,000	30,000
Community Development Staff Fees	1,584,260	1,156,068	1,100,000	1,100,000	1,100,000
Zoning Variance	364	-	1,500	-	-
Home Occupancy App Processing Fee	18,270	20,490	10,000	8,000	8,000
Housing Element Grant	27,544	-	-	-	-
Design Review	42,612	5,460	3,400	3,500	3,500
SB2 Planning Grant	-	-	90,071	69,929	-
REAP Round 1 Grant	-	5,456	-	-	-
LEAP Grant	-	49,773	-	100,000	-
REAP Round 2 Grant	-	-	24,687	65,313	-
Investment Revenue	144,408	170,183	-	-	-
Other Revenue	-	728	-	-	-
Misc Reimbursements	15,848	-	-	-	-
Wildland Fire Reimbursements	23,757	24,075	22,116	23,000	23,000
<b>Sub-Total Fund 248:</b>	<b>\$ 7,037,751</b>	<b>\$ 8,458,034</b>	<b>\$ 5,810,674</b>	<b>\$ 6,044,942</b>	<b>\$ 5,944,700</b>
<b>SLES-PD Grants (253)</b>					
SLES Funding	\$ 156,121	\$ 160,874	\$ 170,000	\$ 171,700	\$ 173,417
Investment Revenue	1,055	462	-	-	-
<b>Sub-Total Fund 253:</b>	<b>\$ 157,176</b>	<b>\$ 161,335</b>	<b>\$ 170,000</b>	<b>\$ 171,700</b>	<b>\$ 173,417</b>
<b>Revitalization Loan Fund (260)</b>					
Investment Revenue	\$ 13,105	\$ 9,916	\$ -	\$ -	\$ -
<b>Sub-Total Fund 260:</b>	<b>\$ 13,105</b>	<b>\$ 9,916</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CDBG (261)</b>					
Grant Revenue	\$ 18,310	\$ -	\$ -	\$ 773,681	\$ -
Investment Revenue	2,114	-	-	-	-
Loan Repayment Revenue	49,579	3,090	81,967	-	-
<b>Sub-Total Fund 261:</b>	<b>\$ 70,002</b>	<b>\$ 3,090</b>	<b>\$ 81,967</b>	<b>\$ 773,681</b>	<b>\$ -</b>
<b>CalHome Grants (264)</b>					
Revitalization Loan Fund - Interest	\$ 150,782	\$ -	\$ -	\$ -	\$ -
Investment Revenue	7,204	-	-	-	-
Loan Repayment Revenue	203,735	301,330	-	-	-
<b>Sub-Total Fund 264:</b>	<b>\$ 361,721</b>	<b>\$ 301,330</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fed Home Grants (267)</b>					
HOME Interest Earned	\$ 2,130	\$ -	\$ -	\$ -	\$ -
Investment Revenue	5,485	-	-	-	-
Loan Repayment Revenue	5,774	215,006	-	-	-
<b>Sub-Total Fund 267:</b>	<b>\$ 13,389</b>	<b>\$ 215,006</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





# City of Lincoln



## Fiscal Year 2023-2025 Biennium Budget Other Funds Revenue Comparison by Source

	Actual 2020-21	Actual 2021-22	Projected 2022-23	Budget 2023-24	Budget 2024-25
<b>Lighting &amp; Landscaping (270)</b>					
L & L - Assessments	\$ 3,411,393	\$ 3,410,909	\$ 3,559,842	\$ 3,722,149	\$ 3,818,901
Expense Reimbursement	35,004	-	13,241	13,400	14,100
Misc Reimbursements	-	307,935	-	-	-
CIP 385 Reimbursement	-	-	8,818	8,818	8,818
transfer in from GF	494,568	686,785	762,000	800,000	800,000
transfer in from 285	97,879	-	350,000	500,000	750,000
Sub-Total Fund 270:	\$ 4,038,844	\$ 4,405,629	\$ 4,693,901	\$ 5,044,367	\$ 5,391,819
<b>CFD No. 2004-1 SW Retention Basis (275)</b>					
Assessments	\$ 222,967	\$ 228,282	\$ 245,144	\$ 258,142	\$ 265,885
Investment Revenue	43,016	34,641	-	-	-
Sub-Total Fund 275:	\$ 265,983	\$ 262,923	\$ 245,144	\$ 258,142	\$ 265,885
<b>CFD No. 2004-2 Auburn Ravine (276)</b>					
Assessments	\$ 41,061	\$ 42,228	\$ 44,225	\$ 46,570	\$ 47,967
Investment Revenue	2,483	1,959	-	-	-
Sub-Total Fund 276:	\$ 43,544	\$ 44,187	\$ 44,225	\$ 46,570	\$ 47,967
<b>Benefit Assessment District (277)</b>					
Assessments	\$ 78,703	\$ 76,555	\$ 84,111	\$ 88,571	\$ 91,229
Investment Revenue	12,552	9,695	-	-	-
Sub-Total Fund 277:	\$ 91,255	\$ 86,250	\$ 84,111	\$ 88,571	\$ 91,229
<b>CFD 2010-1 Police &amp; Fire (278)</b>					
Assessments	\$ 37,131	\$ 37,130	\$ 39,103	\$ 41,176	\$ 42,412
Investment Revenue	70	47	-	-	-
Sub-Total Fund 278:	\$ 37,201	\$ 37,177	\$ 39,103	\$ 41,176	\$ 42,412
<b>CFD 2015 Public Safety (279)</b>					
Investment Revenue	\$ 1,231	\$ 932	\$ -	\$ -	\$ -
Sub-Total Fund 279:	\$ 1,231	\$ 932	\$ -	\$ -	\$ -
<b>Low/Mod Housing Fund (283)</b>					
Investment Revenue	\$ 24,585	\$ 18,603	\$ -	\$ -	\$ -
Sub-Total Fund 283	\$ 24,585	\$ 18,603	\$ -	\$ -	\$ -
<b>Successor Agency Trust former RDA (284)</b>					
Redevelopment Property tax Trust Fund Revenue	\$ 1,534,101	\$ 970,501	\$ 1,201,000	\$ 994,000	\$ 994,000
Investment Revenue	22,160	14,544	-	-	-
Loan Repayment Revenue	10,648	10,246	10,752	10,800	10,800
Loan Repayment Rev Interest	8,099	7,058	6,588	6,600	6,600
Sub-Total Fund 284	\$ 1,575,008	\$ 1,002,349	\$ 1,218,340	\$ 1,011,400	\$ 1,011,400
<b>CFD 2018-1 Maintenance (285)</b>					
Maintenance Assessments	\$ 672,389	\$ 1,426,862	\$ 2,098,981	\$ 2,330,000	\$ 2,480,000
Investment Revenue	6,465	14,358	-	-	-
Other Revenue	18,200	-	-	-	-
Sub-Total Fund 285	\$ 697,054	\$ 1,441,220	\$ 2,098,981	\$ 2,330,000	\$ 2,480,000
<b>CFD 2018-2 Public Safety (286)</b>					
Assessments	\$ -	\$ 45,348	\$ 215,866	\$ 240,000	\$ 260,000
Investment Revenue	786	700	-	-	-
Formation Cost	4,775	-	-	-	-
Sub-Total Fund 286:	\$ 5,561	\$ 46,048	\$ 215,866	\$ 240,000	\$ 260,000
<b>Oak Tree Mitigation (290)</b>					
Oak Tree Mitigation Fees	\$ 86,055	\$ 1,816,225	\$ 100,000	\$ 100,000	\$ 100,000
Investment Revenue	29,104	32,648	-	-	-
Interfund Interest Revenue	7,820	7,820	7,820	-	-
Sub-Total Fund 290:	\$ 122,979	\$ 1,856,693	\$ 107,820	\$ 100,000	\$ 100,000
<b>Federal Grants Other (298)</b>					
Grant project reimbursements	\$ 1,858,806	\$ 335,760	\$ 8,205,336	\$ -	\$ -
Sub-Total Fund 298:	\$ 1,858,806	\$ 335,760	\$ 8,205,336	\$ -	\$ -
<b>Redevelopment Agency Bond Proceeds (400) Fund eliminated in 2023/24</b>					
Investment Revenue	\$ 3,537	\$ 2,676	\$ -	\$ -	\$ -
Sub-Total Fund 400:	\$ 3,537	\$ 2,676	\$ -	\$ -	\$ -
<b>Capital Improvements (540)</b>					
Public Benefit Fee Village 1	\$ -	\$ 136,382	\$ -	\$ -	\$ -
CommDev Fee VLG1	1,372	-	-	-	-
Investment Revenue	18,100	12,477	-	-	-
Sub-Total Fund 540:	\$ 19,472	\$ 148,859	\$ -	\$ -	\$ -



# City of Lincoln



## Fiscal Year 2023-2025 Biennium Budget Other Funds Revenue Comparison by Source

	Actual 2020-21	Actual 2021-22	Projected 2022-23	Budget 2023-24	Budget 2024-25
<b>Capital Improvements (560)</b>					
Other Financing Sources	11,879	-	-	-	-
Sub-Total Fund 550:	\$ 11,879	\$ -	\$ -	\$ -	\$ -
<b>Lincoln Crossing Series 2018 (562)</b>					
Transfer in from agency fund	\$ 5,121,300	\$ -	\$ -	\$ -	\$ -
Investment Revenue	39,823	55,851	-	-	-
Sub-Total Fund 562:	\$ 5,161,123	\$ 55,851	\$ -	\$ -	\$ -
<b>Twelve Bridges Series 2011 (565)</b>					
Transfer in from agency fund	\$ 56,675	\$ 51,775	\$ -	\$ -	\$ -
Sub-Total Fund 565:	\$ 56,675	\$ 51,775	\$ -	\$ -	\$ -
<b>Lincoln Crossing Refunding 2007 (597)</b>					
Other financing sources	\$ 299,050	\$ -	\$ -	\$ -	\$ -
Sub-Total Fund 597:	\$ 299,050	\$ -	\$ -	\$ -	\$ -
<b>Internal Service Fund (600)</b>					
Administration Allocation	\$ 3,743,157	\$ 4,783,526	\$ 6,208,055	\$ 7,403,400	\$ 7,625,698
Sub-Total Fund 600:	\$ 3,743,157	\$ 4,783,526	\$ 6,208,055	\$ 7,403,400	\$ 7,625,698
<b>Facility Maintenance/Replacement (620)</b>					
Investment Revenue	\$ 6,193	\$ 4,318	\$ -	\$ -	\$ -
Grant revenue	-	-	178,000	-	-
Transfer In	-	-	-	235,512	-
Sub-Total Fund 620:	\$ 6,193	\$ 4,318	\$ 178,000	\$ 235,512	\$ -
<b>Technology Fund (630)</b>					
Technology Fee	\$ -	\$ 60,213	\$ 397,236	\$ 100,000	\$ 100,000
Investment Revenue	12,499	16,791	-	-	-
Gain/(Loss) on sale of asset	-	(7,852)	-	-	-
Transfer In	-	600,000	-	-	-
Sub-Total Fund 630:	\$ 12,499	\$ 669,152	\$ 397,236	\$ 100,000	\$ 100,000
Total Special Fund Revenues:	\$ 46,899,143	\$ 57,233,226	\$ 48,343,607	\$ 44,597,364	\$ 45,640,626
<b>PROPRIETARY FUNDS</b>					
<b>Water Operations (710)</b>					
Sales - Residential & Commercial	\$ 12,527,023	\$ 11,857,704	\$ 12,200,000	\$ 12,400,160	\$ 12,600,320
Sales-Construction	257,965	130,706	132,000	130,000	130,000
UB Processing Fees	92,480	119,540	80,400	81,204	82,016
Construction Meter Processing	13,737	3,000	-	-	-
Construction Water - Minimum	11,234	3,176	2,600	2,600	2,600
Water Connection Fee	22,500	19,326	18,000	18,000	18,000
Reconnection Charges	5,150	16,572	36,000	37,000	37,000
Investment revenue	91,245	97,651	-	-	-
Gain/(loss) on sale of asset	953	11,813	-	-	-
Misc. Revenue	5,934	10,357	10,000	5,000	5,000
WPUSD Share City Hall Water	2,691	1,719	1,752	1,800	1,800
Transfer In from Fund 711	-	3,000,000	-	-	-
Grant Revenue	-	4,644	-	-	-
Sub-Total Fund 710:	\$ 13,030,912	\$ 15,276,206	\$ 12,480,752	\$ 12,675,764	\$ 12,876,736
<b>Water Capital Replacement (711)</b>					
Capacity Charge	\$ 1,935,670	\$ 207,350	\$ 235,200	\$ 246,960	\$ 259,308
Investment Revenue	151,925	115,415	-	-	-
Miscellaneous Revenue	-	7,719	9,050	9,000	9,000
Transfer In	1,933,451	4,000,000	4,200,000	4,200,000	4,250,000
Sub-Total Fund 711:	\$ 4,021,046	\$ 4,330,484	\$ 4,444,250	\$ 4,455,960	\$ 4,518,308
<b>PFE Water - Non Operations (715)</b>					
PFE Non-Critical	\$ 2,383,386	\$ 5,017,802	\$ 1,120,000	\$ 1,180,000	\$ 1,170,000
PFE Critical	28,599	40,593	25,000	163,000	135,000
Meter Fees	348,214	485,309	335,000	315,000	305,000
Install charge	80,053	115,662	80,000	80,000	80,000
Investment Revenue	56,914	84,200	-	-	-
Miscellaneous reimbursements	102,047	253	-	-	-
Project reimbursement	87,532	-	-	-	-
Sub-Total Fund 715:	\$ 3,086,745	\$ 5,743,819	\$ 1,560,000	\$ 1,738,000	\$ 1,690,000



# City of Lincoln



## Fiscal Year 2023-2025 Biennium Budget Other Funds Revenue Comparison by Source

	Actual 2020-21	Actual 2021-22	Projected 2022-23	Budget 2023-24	Budget 2024-25
<b>Wastewater - Operations (720)</b>					
Operations	\$ 8,509,078	\$ 8,768,159	\$ 9,060,000	\$ 9,184,800	\$ 9,309,600
Placer County reimbursement	2,580,233	404,155	1,155,948	-	-
Reclaimed	114,035	92,143	96,440	96,700	96,700
Investment Revenue	115,238	110,082	-	-	-
Gain/(loss) on sale of asset	12,144	3,119	-	-	-
Rents & Concessions	72,090	24,000	24,000	24,000	24,000
Other Revenue	3,402	48,785	44,250	44,250	44,250
Misc Reimbursements	-	10,260	2,500	-	-
WPUSD Share City Hall	542	593	900	900	900
Grant Revenue	-	1,645	-	-	-
Insurance Claim Revenue	-	8,003	-	-	-
Transfer In - close out of Fund 726	1,760,870	-	-	-	-
<b>Sub-Total Fund 720:</b>	<b>\$ 13,167,632</b>	<b>\$ 9,470,943</b>	<b>\$ 10,384,038</b>	<b>\$ 9,350,650</b>	<b>\$ 9,475,450</b>
<b>Wastewater - Cap Replacement (721)</b>					
Investment Revenue	\$ 73,289	\$ 44,554	\$ -	\$ -	\$ -
Other Revenue	77,990	238,027	-	-	-
Misc Reimbursements	-	564,163	-	-	-
<b>Sub-Total Fund 721:</b>	<b>\$ 151,279</b>	<b>\$ 846,744</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PFE Wastewater - Non Operations (725)</b>					
PFE - Non Critical Fees	\$ 1,583,145	\$ 4,075,007	\$ 1,400,000	\$ 1,072,000	\$ 1,200,000
PFE - Critical Fees	(346)	-	160,000	3,780,000	3,900,000
Grant Revenue	-	-	452,000	-	-
Investment Revenue	77,460	86,018	-	-	-
Misc Reimbursements	1,106,171	-	-	-	-
Project reimbursement	103,100	-	-	-	-
Zone of Benefit Fee	144,681	398,403	437,516	-	-
<b>Sub-Total Fund 725:</b>	<b>\$ 3,014,210</b>	<b>\$ 4,559,428</b>	<b>\$ 2,449,516</b>	<b>\$ 4,852,000</b>	<b>\$ 5,100,000</b>
<b>Solid Waste - Operations (730)</b>					
Insurance Claim Revenue	\$ 51,161	\$ -	\$ -	\$ -	\$ -
Grant Revenue	12,125	25,007	5,351	-	-
Plan Check	1,018	250	-	-	-
Collections	7,239,418	7,574,269	7,820,000	7,832,800	7,845,632
Bin Leases	121,278	124,927	128,057	129,000	130,000
Container Fee	3,306	-	-	-	-
Penalties & Service Charges	3,655	2,783	3,087	3,100	3,200
Collection Fees	-	3,109	2,765	2,800	2,900
Investment Revenue	108,533	77,567	-	-	-
Gain/(loss) on sale of asset	42,245	25,323	-	-	-
Recycling Revenue	26,568	44,679	5,000	5,100	5,200
Misc. Revenues	-	60	-	-	-
Misc. Reimbursements	-	100,500	-	-	-
Reimbursement - Closed Landfill	27,060	8,031	50,000	50,000	50,000
WPUSD Share City Hall	3,146	3,163	3,200	3,300	3,400
Transfer In	-	-	-	-	-
<b>Sub-Total Fund 730:</b>	<b>\$ 7,639,513</b>	<b>\$ 7,989,668</b>	<b>\$ 8,017,460</b>	<b>\$ 8,026,100</b>	<b>\$ 8,040,332</b>
<b>Solid Waste - Cap Replacement (731)</b>					
Investment Revenue	\$ 31,065	\$ -	\$ -	\$ -	\$ -
Gain/(loss) on sale of asset	-	-	-	-	-
Transfer In	3,100,000	-	-	-	-
<b>Sub-Total Fund 731:</b>	<b>\$ 3,131,065</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PFE Solid Waste - Non Operations (735)</b>					
Container Fees	\$ 66,980	\$ 95,370	\$ 47,000	\$ 51,000	\$ 50,000
PFE Fees	599,815	876,534	300,000	360,000	370,000
Investment Revenue	36,367	35,587	-	-	-
Interfund Loan Interest	6,277	176,415	-	-	-
Gain/(loss) on sale of asset	(139,799)	-	-	-	-
<b>Sub-Total Fund 735:</b>	<b>\$ 569,640</b>	<b>\$ 1,183,906</b>	<b>\$ 347,000</b>	<b>\$ 411,000</b>	<b>\$ 420,000</b>



# City of Lincoln



## Fiscal Year 2023-2025 Biennium Budget Other Funds Revenue Comparison by Source

	Actual 2020-21	Actual 2021-22	Projected 2022-23	Budget 2023-24	Budget 2024-25
<b>Transit (740)</b>					
Transit - SB 325 Art. 4	\$ 268,916	\$ 341,617	\$ -	\$ 650,000	\$ -
STA - State Transit Assistance	190,599	390,809	202,581	739,304	-
Fare Box	63	-	-	-	-
Investment Revenue	15,111	9,916	-	-	-
Sub-Total Fund 740:	\$ 474,689	\$ 742,342	\$ 202,581	\$ 1,389,304	\$ -
<b>Airport (750)</b>					
Property Tax	\$ 37,807	\$ 39,237	\$ 57,800	\$ 59,534	\$ 61,320
Prior Property Tax	177	453	11,000	500	500
Lease Revenue	226,259	188,125	245,000	249,900	254,898
Fuel Sales	792,875	998,383	1,100,000	1,130,000	1,170,000
Rents/Tiedowns/Leases	402,633	358,860	457,500	462,075	466,696
Penalties & Service Charges	4,570	5,210	7,900	5,800	5,800
Investment Revenue	3,668	4,186	-	-	-
Rents - Airport Property	46,999	48,873	50,200	51,706	53,257
Lease Principal/interest Rev - GASB 87	-	120,870	-	-	-
Misc. Revenue	5,461	13,646	-	-	-
Grant revenue - Airport pavement master plan	-	-	6,400	-	-
Sub-Total Fund 750:	\$ 1,520,449	\$ 1,777,842	\$ 1,935,800	\$ 1,959,515	\$ 2,012,471
<b>Federal Aviation Grant (755)</b>					
Grants	\$ 36,489	\$ 486,900	\$ 878,545	\$ -	\$ -
Sub-Total Fund 755:	\$ 36,489	\$ 486,900	\$ 878,545	\$ -	\$ -
<b>Total Proprietary Fund Revenues:</b>	\$ 49,843,669	\$ 52,408,282	\$ 42,699,942	\$ 44,858,293	\$ 44,133,297
<b>TOTAL SPECIAL &amp; PROPRIETARY REVENUES:</b>	\$ 96,742,811	\$ 109,641,508	\$ 91,043,549	\$ 89,455,657	\$ 89,773,923

Does not include Fiduciary Funds



**City of Lincoln**  
*Fiscal Year 2023-2025 Biennium Budget*  
*All Funds Revenue Comparison By Fund Type*



Fund Name	Fund No.	Actual 2020-21	Actual 2021-22	Projected 2022-23	Budget 2023-24	Budget 2024-25
<b>Governmental Funds:</b>						
<b>General, Public Safety &amp; Standard Allowance</b>						
General Fund	100	\$ 24,347,615	27,317,263	26,455,655	27,142,347	27,922,209
Public Safety Tax Share	101	-	1,670,943	1,500,000	1,500,000	1,500,000
Standard Allowance Fund	102	-	1,077,500	1,862,730	982,425	1,046,438
		\$ 24,347,615	\$ 30,065,706	\$ 29,818,385	\$ 29,624,772	\$ 30,468,647
<b>Governmental Funds:</b>						
<b>Special Revenue and Capital Project Funds</b>						
Park-In-Lieu	215	\$ 25,021	24,899	30,300	8,256	8,256
Streets - Gas Tax/Congestion Relief	221	2,073,936	2,284,725	2,437,323	2,698,556	2,955,442
Streets - TDA	223	1,314,921	4,657,226	4,033,135	3,324,275	3,977,632
Source Water Connection	225	7,731,984	10,527,323	3,300,000	4,516,031	4,376,031
Supplemental Fees (GF Sub-Fund)	236	348,843	532,586	-	82,000	84,000
ARPA Federal Assistance Fund	237	-	5,000	-	-	-
PFE - Transportation	240	3,713,087	3,595,066	2,031,300	2,216,300	2,306,300
PFE - Community Services - Police	241	872,164	1,224,080	693,000	425,000	430,000
PFE - Community Services - Fire	242	295,200	609,196	150,000	280,000	330,000
PFE - Community Services - Admin.	243	749,954	1,086,041	375,000	550,000	570,000
PFE - Community Services - Library	244	16,549	11,284	7,000	72,000	150,000
Park Tax on New Development	245	238,827	303,508	90,000	156,000	152,000
PFE - Community Services - Parks	246	3,121,028	3,478,292	1,000,000	2,800,000	3,700,000
PFE - Drainage	247	668,850	1,742,917	1,035,060	1,097,060	520,000
Development Services	248	7,037,751	8,458,034	5,810,674	6,044,942	5,944,700
SLES Grant	253	157,176	161,336	170,000	171,700	173,417
Revitalization Loan Program	260	13,105	9,916	-	-	-
98 STBG - 1250 / Prog Inc.	261	70,003	3,090	81,967	773,681	-
Housing Survey Grant Funds	264	361,721	301,330	-	-	-
Home - FTHB	267	13,389	215,006	-	-	-
Landscape and Lighting District	270	4,038,844	4,405,629	4,693,901	5,044,367	5,391,819
CFD No. 2004-1 Storm Water Ret. Basin	275	265,983	262,923	245,144	258,142	265,885
CFD No. 2004-2 Aub. Rav./McBean Pk.	276	43,544	44,187	44,225	46,570	47,967
Benefit Assessment District (BAD)	277	91,255	86,250	84,111	88,571	91,229
CFD No. 2010-1 Police and Fire	278	37,201	37,177	39,103	41,176	42,412
CFD No. 2015 Public Safety	279	1,231	932	-	-	-
Successor Low/Mod Housing	283	24,585	18,603	-	-	-
RDA Successor Trust Fund	284	1,575,008	1,002,349	1,218,340	1,011,400	1,011,400
CFD No. 2018 Maintenance	285	697,054	1,441,220	2,098,981	2,330,000	2,480,000
CFD No. 2018-2 Public Safety	286	5,561	46,048	215,866	240,000	260,000
Oak Tree Mitigation	290	122,979	1,856,693	107,820	100,000	100,000
Federal Grant Fund	298	1,858,806	335,760	8,205,336	-	-
RDA Bond Proceeds	400	3,537	2,676	-	-	-
Capital Improvements	540	19,472	148,860	-	-	-
12 Bridges Series 2001	560	11,879	-	-	-	-
Lincoln Crossing Series 2018	562	5,161,123	55,851	-	-	-
Twelve Bridges Series 2011	565	56,675	51,775	-	-	-
Lincoln Crossing Refunding 2007	597	299,050	-	-	-	-
		\$ 43,137,295	\$ 49,027,789	\$ 38,197,586	\$ 34,376,027	\$ 35,368,490
<b>Proprietary Funds</b>						
General Administrative Costs	600	\$ 3,743,157	4,783,526	6,208,055	7,403,400	7,625,698
Facility Maintenance/Replacement	620	6,193	4,318	178,000	235,512	-
Technology Fund	630	12,499	669,151	397,236	100,000	100,000
Water - Operations	710	13,030,912	15,276,206	12,480,752	12,675,764	12,876,736
Water - Capital Replacement	711	4,021,046	4,330,484	4,444,250	4,455,960	4,518,308
PFE - Water Non-Operations	715	3,086,745	5,743,819	1,560,000	1,738,000	1,690,000
Wastewater - Operations	720	13,167,632	9,470,943	10,384,038	9,350,650	9,475,450
Wastewater - Capital Replacement	721	151,279	846,744	-	-	-
PFE - Wastewater Non-Operations	725	3,014,210	4,559,428	2,449,516	4,852,000	5,100,000
Solid Waste - Operations	730	7,639,513	7,989,668	8,017,460	8,026,100	8,040,332
Solid Waste - Capital Replacement	731	3,131,065	-	-	-	-
PFE - Community Services - Solid Waste	735	569,640	1,183,906	347,000	411,000	420,000
Transit - Operations	740	474,689	742,342	202,581	1,389,304	-
Airport - Operations	750	1,520,449	1,777,842	1,935,800	1,959,515	2,012,471
Federal Grant Fund - Airport	755	36,489	486,900	878,545	-	-
		\$ 53,605,518	\$ 57,865,277	\$ 49,483,233	\$ 52,597,205	\$ 51,858,995
<b>Total All Funds:</b>		\$ 121,090,428	\$ 136,958,771	\$ 117,499,204	\$ 116,598,004	\$ 117,696,132

includes transfers in



# City of Lincoln

## Fiscal Year 2023-2025 Biennium Budget All Funds Expense Comparison By Fund Type



Fund Name	Fund No.	Actual 2020-21	Actual 2021-22	Projected 2022-23	Budget 2023-24	Budget 2024-25
<b>Governmental Funds</b>						
General Fund	100	\$ 19,654,815	\$ 24,247,954	\$ 26,654,092	\$ 28,839,810	\$ 28,386,618
Public Safety Tax Share	101	-	531,157	966,493	1,234,571	1,280,023
Standard Allowance Fund	102	-	1,077,500	1,862,730	982,425	1,046,438
Park-In-Lieu	215	68,021	1,186	600	1,000,000	-
Streets - Gas Tax/Congestion Relief	221	2,014,021	1,731,722	3,552,415	2,531,556	3,736,009
Streets - TDA	223	2,193,305	2,218,815	5,799,136	3,931,487	4,131,333
Source Water Connection	225	2,587,930	4,015,300	40,220,000	4,200,000	4,250,000
Supplemental Fees (GF Sub-Fund)	236	465,615	616,685	591,473	316,273	316,273
ARPA Federal Assistance Fund	237	-	5,000.00	2,000.00	-	-
PFE - Transportation	240	1,116,892	6,250,258	1,029,005	834,263	9,234,579
PFE - Community Services - Police	241	668,843	889,811	476,478	1,272,179	2,274
PFE - Community Services - Fire	242	26,383	28,979	715	116,217	116,226
PFE - Community Services - Admin.	243	593	784	473,087	550,048	50
PFE - Community Services - Library	244	93,205	78,229	349,062	359,653	75,881
Park Tax on New Development	245	35,817	57,885	392,346	314,530	3,684
PFE - Community Services - Parks	246	4,728	62,632	3,253,469	4,262,281	2,700,512
PFE - Drainage	247	13,073	615,507	56,300	1,455,162	71,605
Development Services	248	2,830,809	3,070,674	4,640,763	5,846,107	5,924,909
SLES Grant	253	182,711	190,404	155,498	171,443	181,372
Revitalization Loan Program	260	501	370	500	-	-
98 STBG - 1250 / Prog Inc.	261	10,025	22,579	35,100	779,578	6,192
Housing Survey Grant Funds	264	4,219	3,618	5,100	3,326	3,492
Home - FTHB	267	4,153	3,151	4,925	5,897	6,192
Landscape and Lighting District	270	2,605,375	3,709,968	4,687,946	5,395,916	5,603,154
CFD No. 2004-1 Storm Water Ret. Basin	275	14,732	48,258	2,553,677	241,123	24,126
CFD No. 2004-2 Aub. Rav./McBean Pk.	276	35,049	39,482	61,642	82,811	89,345
Benefit Assessment District (BAD)	277	87,102	12,855	7,123	150,189	150,447
CFD No. 2010-1 Police and Fire	278	37,193	32,445	44,142	33,390	33,854
CFD No. 2015 Public Safety	279	47	35	40	-	-
Successor Low/Mod Housing	283	941	694	1,000	-	-
CFD No. 2018 Maintenance	285	144,088	436,893	675,693	2,657,252	1,499,342
CFD No. 2018-2 Public Safety	286	3,509	5,579	14,209	161,467	283,938
Oak Tree Mitigation	290	5,257	451,989	2,085,652	99,500	99,000
Federal Grant Fund	298	1,789,360	371,548	8,205,336	-	-
2004 Excess Bond Proceeds	400	135	100	150	-	-
Capital Improvements	540	42,460	325,946	512,995	-	-
		\$ 17,086,092	\$ 25,299,381	\$ 109,370,892	\$ 67,828,454	\$ 69,256,868
<b>Proprietary Funds</b>						
General Administrative Costs	600	\$ 4,903,283	\$ 6,333,151	\$ 6,171,456	\$ 7,313,370	\$ 7,625,698
Facility Maintenance/Replacement	620	9,816	56,223	435,774	270,000	-
Technology Fund	630	478	47,147	1,404,450	500,000	-
Water - Operations	710	12,896,620	13,588,188	14,802,979	16,016,968	16,902,011
Water - Capital Replacement	711	2,660,603	4,912,034	13,274,240	3,749,720	633,207
PFE - Water Non-Operations	715	1,956,629	467,666	857,236	3,110,584	811,943
Wastewater - Operations	720	9,693,291	10,556,590	16,117,773	13,447,220	14,125,432
Wastewater - Capital Replacement	721	1,440,593	1,064,043	2,051,676	595,000	1,265,000
PFE - Wastewater Non-Operations	725	238,401	5,041,484	5,166,732	2,203,982	777,222
Solid Waste - Operations	730	8,776,158	6,947,684	8,335,572	9,580,648	10,040,361
Solid Waste - Capital Replacement	731	1,075,876	335,906	1,230,553	165,000	165,000
PFE - Community Services - Solid Waste	735	64,331	138,020	1,314,718	158,231	158,590
Transit - Operations	740	397,540	565,481	605,578	738,043	660,609
Airport - Operations	750	1,457,008	1,814,789	2,017,120	2,097,205	2,175,767
Federal Grant Fund - Airport	755	57,621	89,297	891,770	-	-
		\$ 45,628,248	\$ 51,957,703	\$ 74,677,627	\$ 59,945,971	\$ 55,340,840
<b>Fiduciary Funds</b>						
RDA Successor Trust Fund	284	\$ 1,651,683	\$ 1,074,300	\$ 1,837,006	\$ 1,023,181	\$ 1,021,931
		\$ 1,651,683	\$ 1,074,300	\$ 1,837,006	\$ 1,023,181	\$ 1,021,931
<b>Total All Funds:</b>		\$ 84,020,838	\$ 102,579,338	\$ 185,885,525	\$ 128,797,606	\$ 125,619,639



# City of Lincoln

## Fiscal Year 2023-2025 Biennium Budget

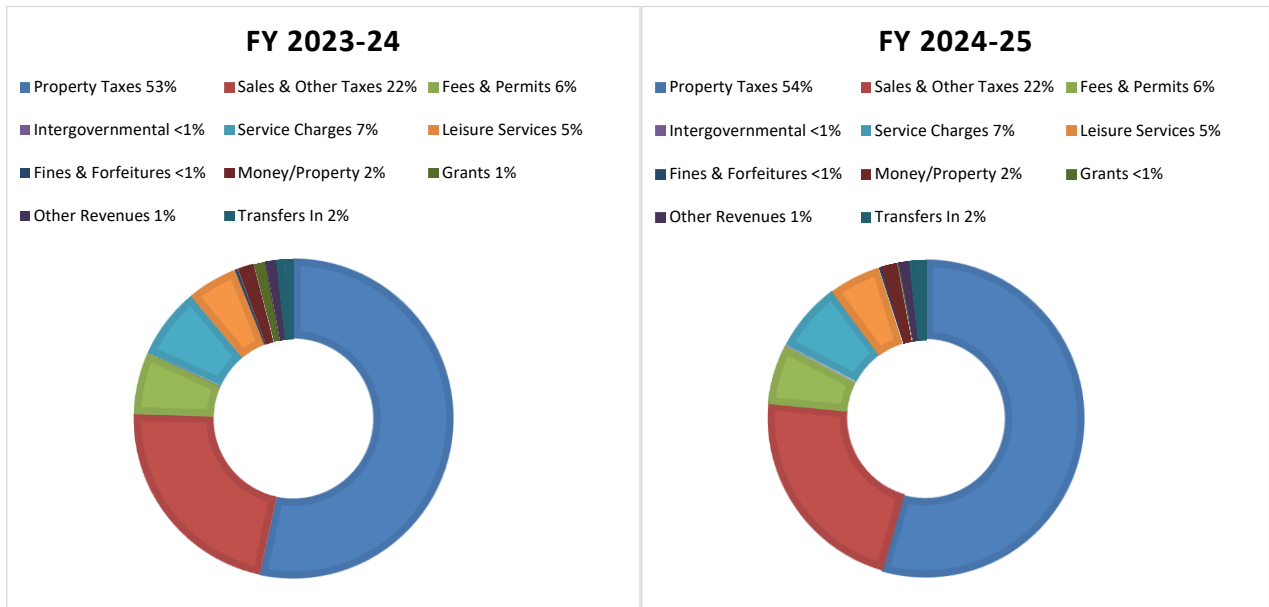


### GENERAL FUND - 100 Fund

The General Fund is the chief operating fund of the City of Lincoln. It is used to account for all activities of the general government not accounted for in some other fund.

Funding Sources	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Property Taxes	11,893,785	12,870,819	13,761,475	14,485,486	15,202,915
Sales & Other Taxes	5,102,939	6,140,336	6,096,706	6,005,250	6,164,077
Fees & Permits	1,577,978	1,992,241	1,582,800	1,688,000	1,699,100
Intergovernmental	15,092	14,949	26,000	26,000	26,000
Service Charges	2,506,143	2,645,759	1,963,844	1,938,745	2,002,966
Leisure Services	749,668	1,134,280	1,308,683	1,390,250	1,483,250
Fines & Forfeitures	39,059	35,643	82,560	81,500	82,000
Money/Property	572,260	453,654	432,485	441,292	450,172
Grants	732,676	338,555	441,301	313,200	37,000
Other Revenues	342,205	934,070	302,845	315,669	317,772
Transfers In	815,810	756,956	456,956	456,956	456,956
<b>Total</b>	<b>\$ 24,347,615</b>	<b>\$ 27,317,263</b>	<b>\$ 26,455,655</b>	<b>\$ 27,142,348</b>	<b>\$ 27,922,208</b>

### Funding Sources





# City of Lincoln

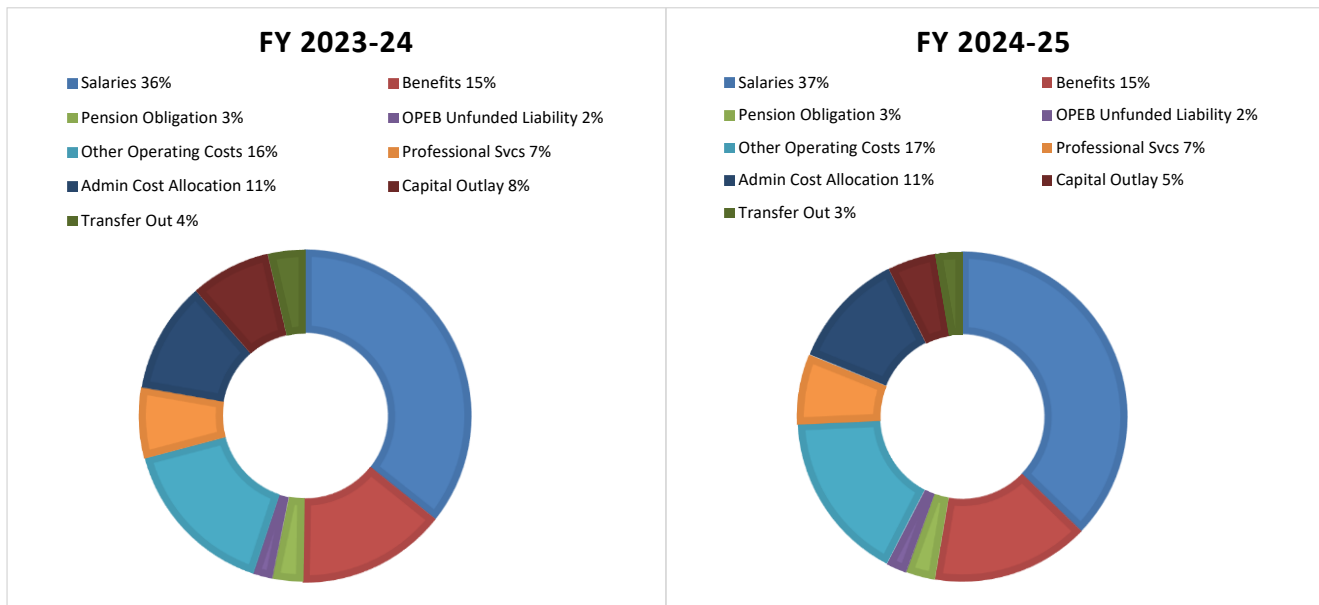
## Fiscal Year 2023-2025 Biennium Budget



### GENERAL FUND - 100 Fund

Funding Uses	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Salaries	8,915,374	9,130,719	9,189,349	10,294,038	10,567,444
Benefits	3,362,652	3,636,568	3,600,328	4,190,921	4,384,101
Pension Obligation	821,248	962,799	1,105,681	845,414	820,870
OPEB Unfunded Liability	224,027	438,066	576,157	560,560	574,590
Other Operating Costs	2,004,500	2,482,310	3,469,596	4,552,353	4,739,656
Professional Svcs	945,262	1,242,654	1,747,687	1,980,123	1,951,065
Admin Cost Allocation	1,751,979	2,238,060	3,098,077	3,116,390	3,252,131
Capital Outlay	248,819	775,104	1,800,143	2,257,564	1,352,657
Transfer Out	1,380,954	3,341,674	2,067,074	1,042,447	744,104
<b>Total</b>	<b>\$ 19,654,815</b>	<b>\$ 24,247,954</b>	<b>\$ 26,654,092</b>	<b>\$ 28,839,810</b>	<b>\$ 28,386,618</b>

### Funding Uses







# City of Lincoln

## Fiscal Year 2023-2025 Biennium Budget



### PUBLIC SAFETY TAX SHARE - 101

Accounts for the expenses and revenues associated with Public Safety newly hired positions and equipment. Funded by the Limited Term Property Tax Sharing agreement with Placer County.

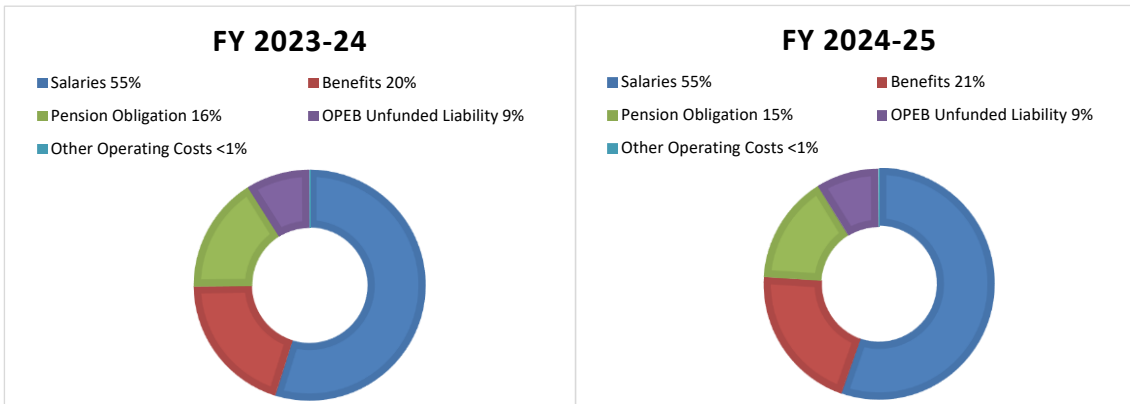
Funding Sources	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Property Tax Share	-	1,660,707	1,500,000	1,500,000	1,500,000
Investment revenue	-	10,236	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,670,943</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>

#### Funding Sources



Funding Uses	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Salaries	-	285,580	645,396	676,973	708,997
Benefits	-	95,314	210,763	246,725	264,037
Pension Obligation	-	-	-	201,134	194,521
OPEB Unfunded Liability	-	-	22,776	107,771	110,468
Other Operating Costs	-	-	5,511	1,968	2,000
Professional Svcs	-	22,127	25,000	-	-
Capital Outlay	-	128,135	57,047	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 531,156</b>	<b>\$ 966,493</b>	<b>\$ 1,234,571</b>	<b>\$ 1,280,023</b>

#### Funding Uses





# City of Lincoln

## Fiscal Year 2023-2025 Biennium Budget

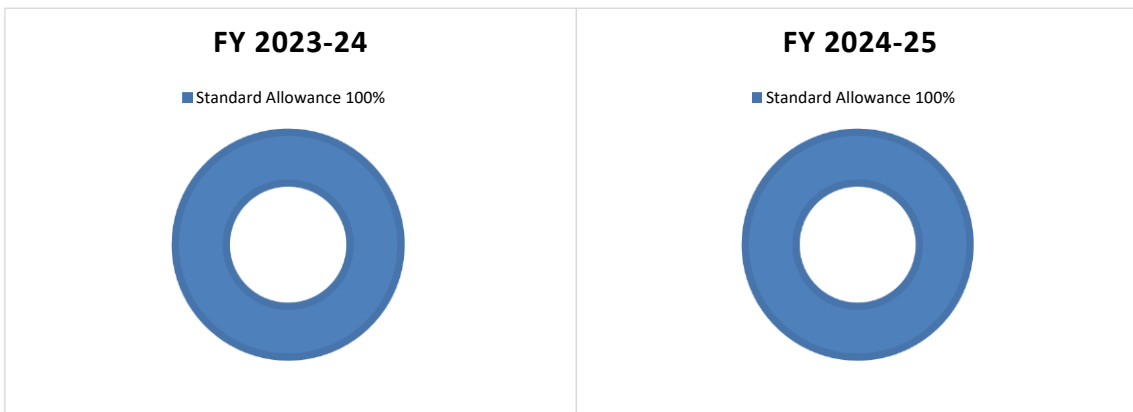


### STANDARD ALLOWANCE FUND - 102

Coronavirus State and Local Fiscal Recovery Funds (SLFRF) designated as revenue replacement to be used for general governmental purposes.

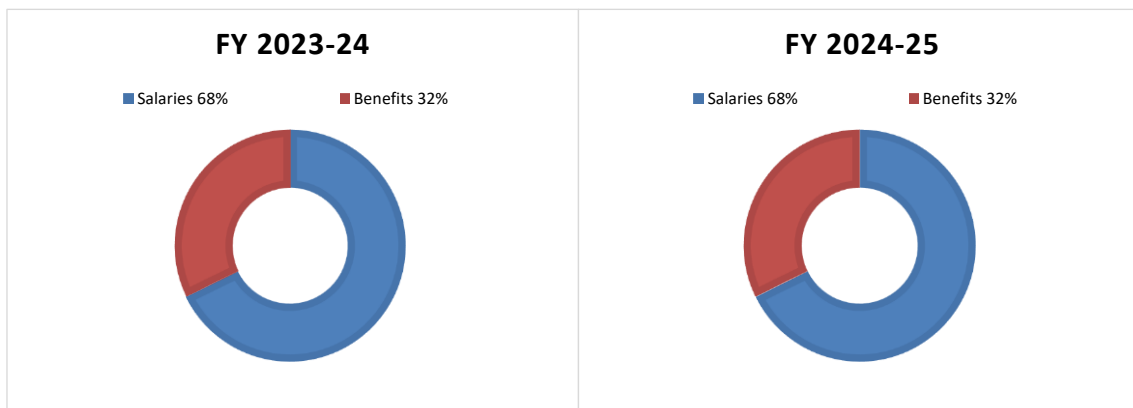
Funding Sources	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Standard Allowance	-	1,077,500	1,862,730	982,425	1,046,438
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,077,500</b>	<b>\$ 1,862,730</b>	<b>\$ 982,425</b>	<b>\$ 1,046,438</b>

#### Funding Sources



Funding Uses	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Salaries	-	-	744,405	665,820	708,905
Benefits	-	-	256,825	316,605	337,533
Other Operating Costs	-	1,027,500	835,000	-	-
Professional Svcs	-	50,000	26,500	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,077,500</b>	<b>\$ 1,862,730</b>	<b>\$ 982,425</b>	<b>\$ 1,046,438</b>

#### Funding Uses





# City of Lincoln

## Fiscal Year 2023-2025 Biennium Budget

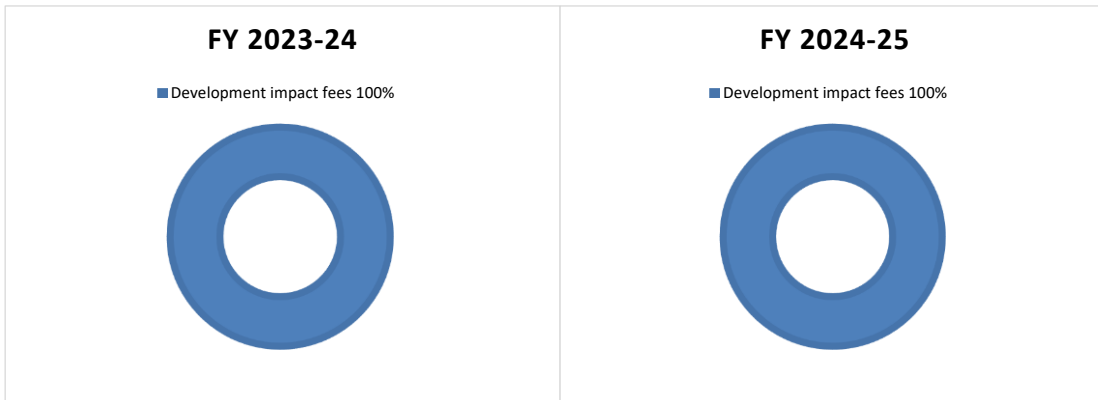


### SPECIAL REVENUE FUNDS - PARK IN LIEU - 215

Accounts for fees collected from developers in lieu of dedicating land for park and/or recreational purposes. Fees are used for the development of public parks and recreational facilities and the acquisition of land for parks and recreational facilities.

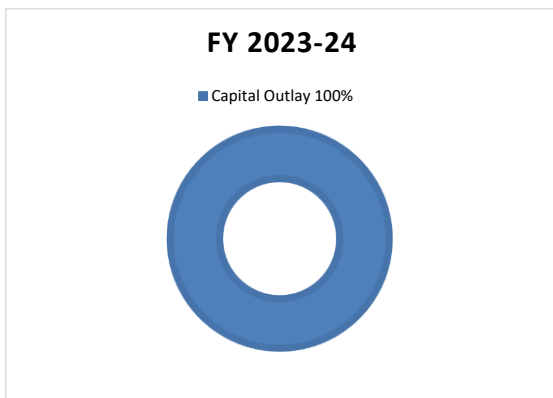
<b>Funding Sources</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Development impact fees	9,984	13,824	30,300	8,256	8,256
Investment revenue	15,037	11,075	-	-	-
<b>Total</b>	<b>\$ 25,021</b>	<b>\$ 24,899</b>	<b>\$ 30,300</b>	<b>\$ 8,256</b>	<b>\$ 8,256</b>

#### Funding Sources



<b>Funding Uses</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Other Operating Costs	209	774	-	-	-
Professional Svcs	575	413	600	-	-
Capital Outlay	67,237	-	-	1,000,000	-
<b>Total</b>	<b>\$ 68,021</b>	<b>\$ 1,187</b>	<b>\$ 600</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>

#### Funding Uses





# City of Lincoln

## Fiscal Year 2023-2025 Biennium Budget

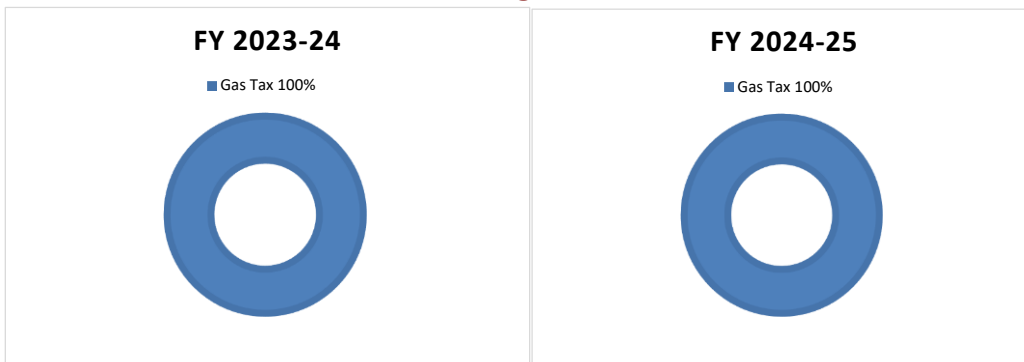


### SPECIAL REVENUE FUNDS - STREETS GAS TAX/CONGESION RELIEF - 221

Accounts for receipts and expenditures of monies apportioned for street improvements under the Street and Highway Code Section 2105, 2106, 2107 and 2107.5 of the State of California.

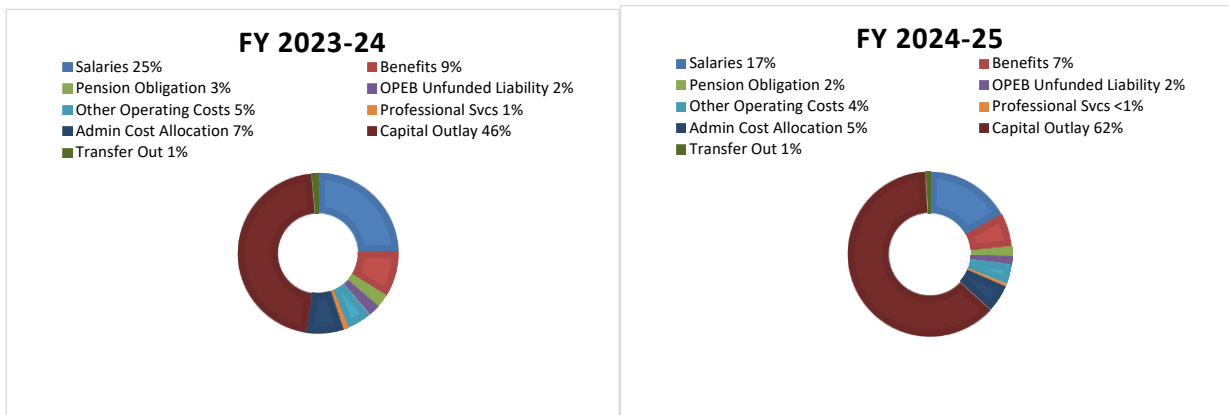
Funding Sources	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Gas Tax	2,001,177	2,189,598	2,437,323	2,698,556	2,955,442
Pavement In Lieu Fee	37,700	68,150	-	-	-
Investment	35,059	26,977	-	-	-
<b>Total</b>	<b>\$ 2,073,936</b>	<b>\$ 2,284,725</b>	<b>\$ 2,437,323</b>	<b>\$ 2,698,556</b>	<b>\$ 2,955,442</b>

#### Funding Sources



Funding Uses	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Salaries	410,195	483,711	565,556	621,501	635,156
Benefits	166,773	208,304	212,831	233,246	245,052
Pension Obligation	46,966	55,581	64,056	70,266	69,907
OPEB Unfunded Liability	19,734	43,350	67,569	60,382	61,893
Other Operating Costs	62,362	66,177	93,402	125,923	140,076
Professional Svcs	6,071	6,330	16,500	28,030	28,430
Admin Cost Allocation	76,164	97,248	180,121	187,231	195,386
Capital Outlay	1,200,623	744,285	2,319,068	1,169,806	2,325,000
Transfer Out	25,133	26,736	33,312	35,171	35,109
<b>Total</b>	<b>\$ 2,014,021</b>	<b>\$ 1,731,722</b>	<b>\$ 3,552,415</b>	<b>\$ 2,531,556</b>	<b>\$ 3,736,009</b>

#### Funding Uses





# City of Lincoln

## Fiscal Year 2023-2025 Biennium Budget



### SPECIAL REVENUE FUNDS - STREETS TDA - 223

Accounts for monies received from Placer County Transportation Planning Agency (PCTPA) and used for streets and roads as well as bikes and pedestrian expenditures.

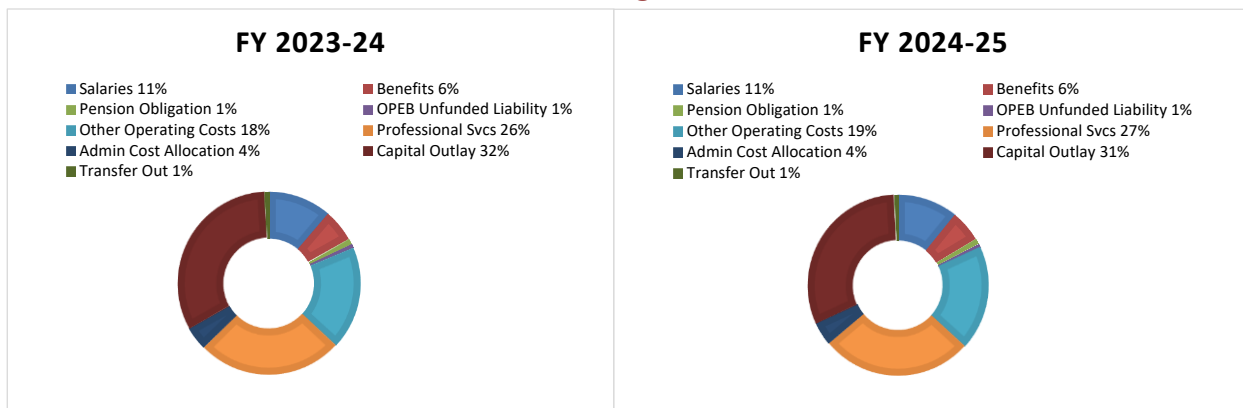
Funding Sources	Actuals	Actuals	Projected	Budget	Budget
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Transportation Development Act	1,247,115	4,433,892	4,033,135	3,324,275	3,977,632
Grant	-	125,642	-	-	-
Insurance Claim	10,217	41,754	-	-	-
Miscellaneous	31,592	38,060	-	-	-
Investment	25,997	17,878	-	-	-
<b>Total</b>	<b>\$ 1,314,921</b>	<b>\$ 4,657,226</b>	<b>\$ 4,033,135</b>	<b>\$ 3,324,275</b>	<b>\$ 3,977,632</b>

#### Funding Sources



Funding Uses	Actuals	Actuals	Projected	Budget	Budget
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Salaries	264,710	314,371	306,397	442,396	448,725
Benefits	130,658	161,346	168,771	221,297	229,455
Pension Obligation	34,686	37,150	44,349	40,168	40,197
OPEB Unfunded Liability	9,290	19,132	22,095	28,357	29,067
Other Operating Costs	367,689	483,308	672,248	718,038	771,113
Professional Svcs	654,998	706,828	1,050,250	1,011,208	1,123,289
Admin Cost Allocation	65,584	89,088	165,711	166,224	173,464
Capital Outlay	589,788	380,857	3,338,667	1,271,632	1,283,912
Transfer Out	75,903	26,736	30,648	32,167	32,111
<b>Total</b>	<b>\$ 2,193,306</b>	<b>\$ 2,218,816</b>	<b>\$ 5,799,136</b>	<b>\$ 3,931,487</b>	<b>\$ 4,131,333</b>

#### Funding Uses





**City of Lincoln**  
Fiscal Year 2023-2025 Biennium Budget

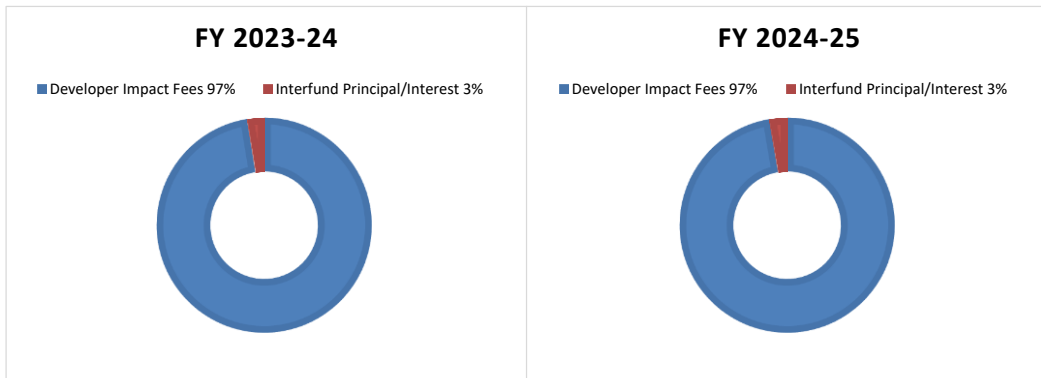


**SPECIAL REVENUE FUNDS - SOURCE WATER CONNECTION - 225**

Used to account for water connection fees collected from developers and property owners that are required by the California Government Code to be expended for capacity expansion. Funding comes primarily from connection fees and investment earnings.

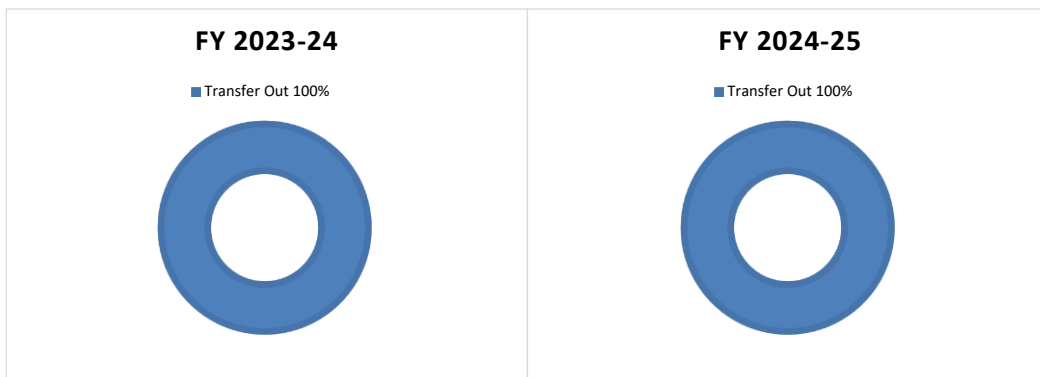
<b>Funding Sources</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Developer Impact Fees	6,441,788	10,034,499	3,300,000	4,400,000	4,260,000
Project reimbursement	159,573	-	-	-	-
Interfund Principal/Interest	637,004	71,471	-	116,031	116,031
Investment	493,620	421,353	-	-	-
<b>Total</b>	<b>\$ 7,731,984</b>	<b>\$ 10,527,323</b>	<b>\$ 3,300,000</b>	<b>\$ 4,516,031</b>	<b>\$ 4,376,031</b>

**Funding Sources**



<b>Funding Uses</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Professional Svcs	18,785	15,300	20,000	-	-
Capital Outlay	635,693	-	-	-	-
Transfer Out	1,933,451	4,000,000	44,220,000	4,200,000	4,250,000
<b>Total</b>	<b>\$ 2,587,929</b>	<b>\$ 4,015,300</b>	<b>\$ 44,240,000</b>	<b>\$ 4,200,000</b>	<b>\$ 4,250,000</b>

**Funding Uses**





**City of Lincoln**  
Fiscal Year 2023-2025 Biennium Budget

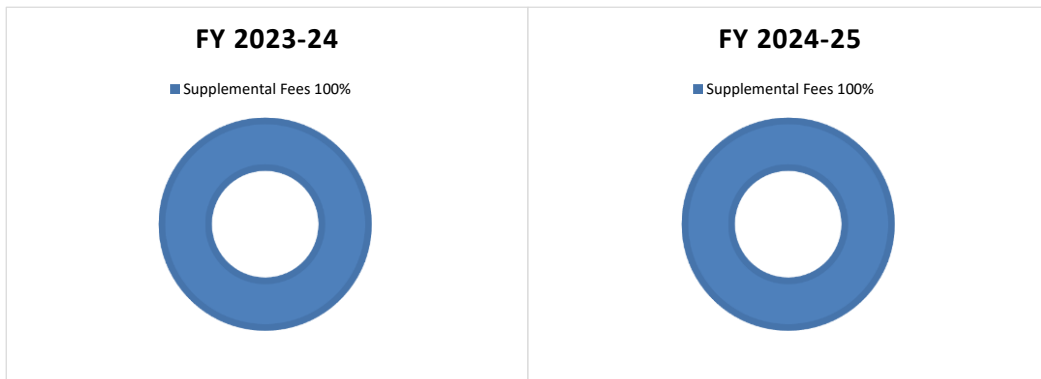


**SPECIAL REVENUE FUNDS - SUPPLEMENTAL FEES ANNEXATION - 236**

Accounts for supplemental annexation fees collected.

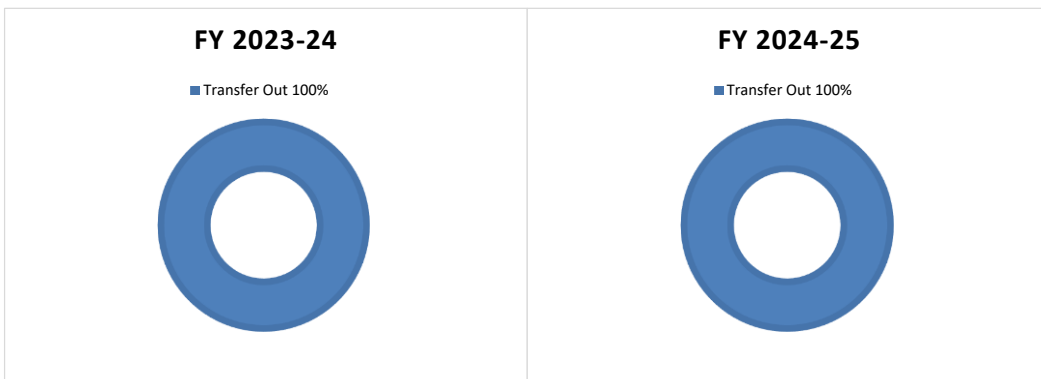
<b>Funding Sources</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Supplemental Fees	327,826	520,928	-	82,000	84,000
Investment	21,016	11,658	-	-	-
<b>Total</b>	<b>\$ 348,843</b>	<b>\$ 532,586</b>	<b>\$ -</b>	<b>\$ 82,000</b>	<b>\$ 84,000</b>

**Funding Sources**



<b>Funding Uses</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Professional Svcs	801	412	700	-	-
Capital Outlay	-	-	274,500	-	-
Transfer Out	464,814	616,273	316,273	316,273	316,273
<b>Total</b>	<b>\$ 465,615</b>	<b>\$ 616,685</b>	<b>\$ 591,473</b>	<b>\$ 316,273</b>	<b>\$ 316,273</b>

**Funding Uses**





**City of Lincoln**  
Fiscal Year 2023-2025 Biennium Budget



**SPECIAL REVENUE FUNDS - ARPA FEDERAL ASSISTANCE - 237**

Accounts for revenues received from the Federal Government to be used for approved expenses as dictated by the U.S. Department of the Treasury.

<b>Funding Sources</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Grant	-	5,000	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Funding Uses</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Professional Svcs	-	5,000	2,000	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ -</b>





## City of Lincoln Fiscal Year 2023-2025 Biennium Budget

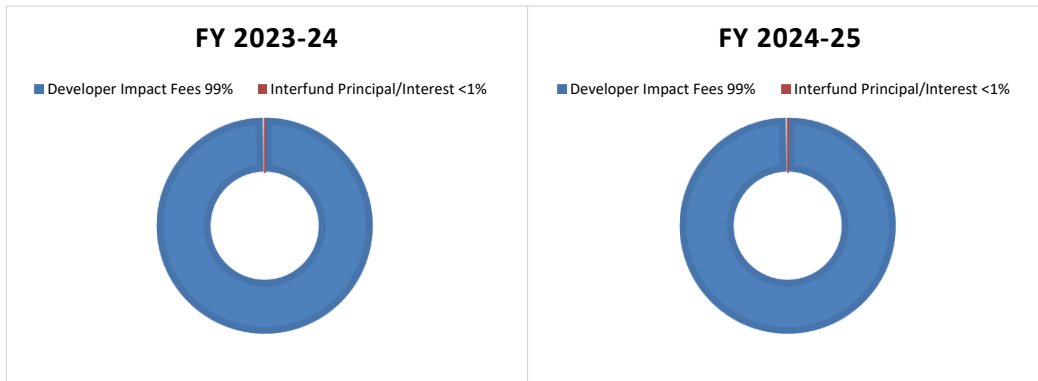


### SPECIAL REVENUE FUNDS - PFE TRANSPORTATION - 240

Accounts for fees collected for the purpose of financing transportation costs attributable to the impact from new development.

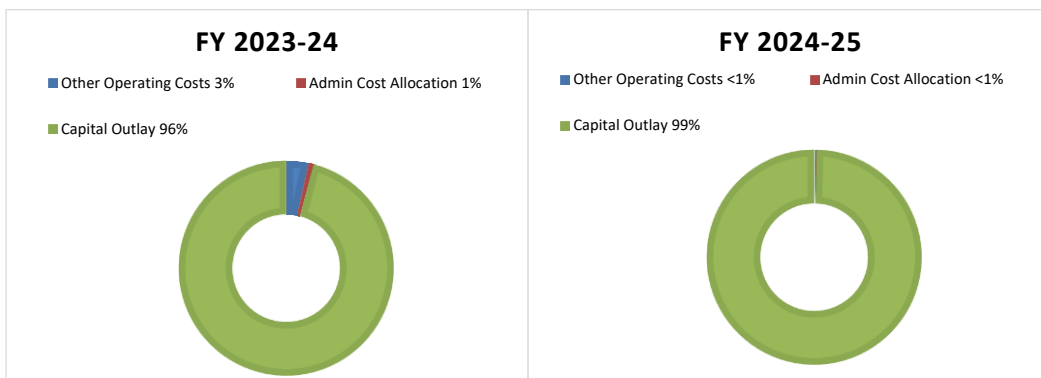
Funding Sources	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Developer Impact Fees	2,014,659	3,335,002	2,025,000	2,210,000	2,300,000
Project reimbursement	1,589,454	-	-	-	-
Interfund Principal/Interest	6,340	178,179	6,300	6,300	6,300
Investment	102,633	81,885	-	-	-
<b>Total</b>	<b>\$ 3,713,086</b>	<b>\$ 3,595,066</b>	<b>\$ 2,031,300</b>	<b>\$ 2,216,300</b>	<b>\$ 2,306,300</b>

#### Funding Sources



Funding Uses	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Other Operating Costs	16,891	115,975	27,009	27,000	27,000
Professional Svcs	3,963	3,113	4,200	-	-
Admin Cost Allocation	-	-	-	7,263	7,579
Capital Outlay	1,096,038	6,131,170	997,796	800,000	9,200,000
<b>Total</b>	<b>\$ 1,116,892</b>	<b>\$ 6,250,258</b>	<b>\$ 1,029,005</b>	<b>\$ 834,263</b>	<b>\$ 9,234,579</b>

#### Funding Uses





**City of Lincoln**  
Fiscal Year 2023-2025 Biennium Budget

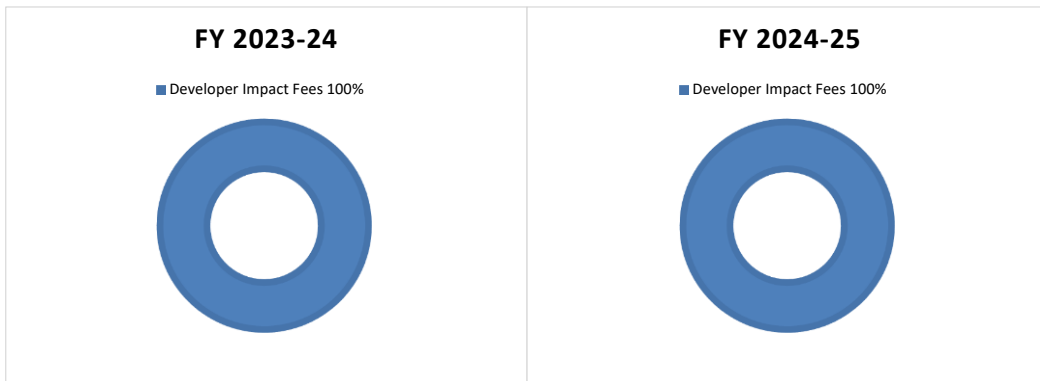


**SPECIAL REVENUE FUNDS - PFE COMMUNITY SERVICES POLICE - 241**

Accounts for fees collected for the purpose of financing police facilities, vehicles, and equipment costs attributable to the impact of new development.

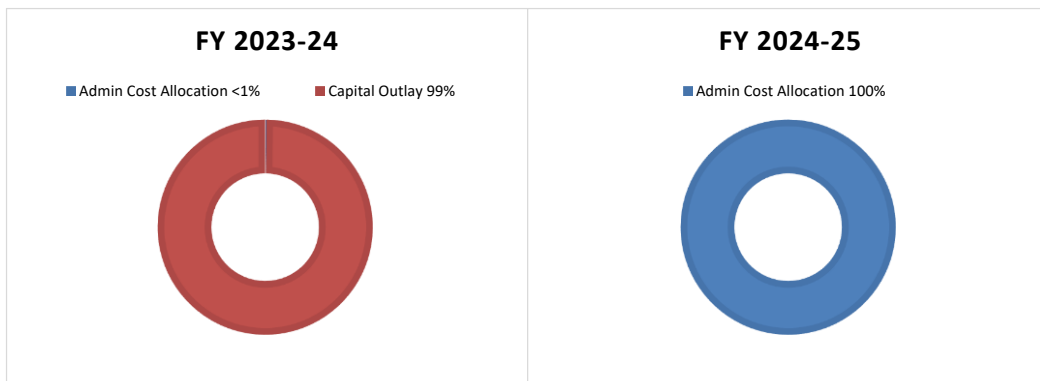
<b>Funding Sources</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Developer Impact Fees	849,005	1,205,235	693,000	425,000	430,000
Investment	23,159	18,845	-	-	-
<b>Total</b>	<b>\$ 872,164</b>	<b>\$ 1,224,080</b>	<b>\$ 693,000</b>	<b>\$ 425,000</b>	<b>\$ 430,000</b>

**Funding Sources**



<b>Funding Uses</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Professional Svcs	886	683	1,000	-	-
Admin Cost Allocation	-	-	-	2,179	2,274
Capital Outlay	667,957	889,128	475,478	1,270,000	-
<b>Total</b>	<b>\$ 668,843</b>	<b>\$ 889,811</b>	<b>\$ 476,478</b>	<b>\$ 1,272,179</b>	<b>\$ 2,274</b>

**Funding Uses**





## City of Lincoln Fiscal Year 2023-2025 Biennium Budget

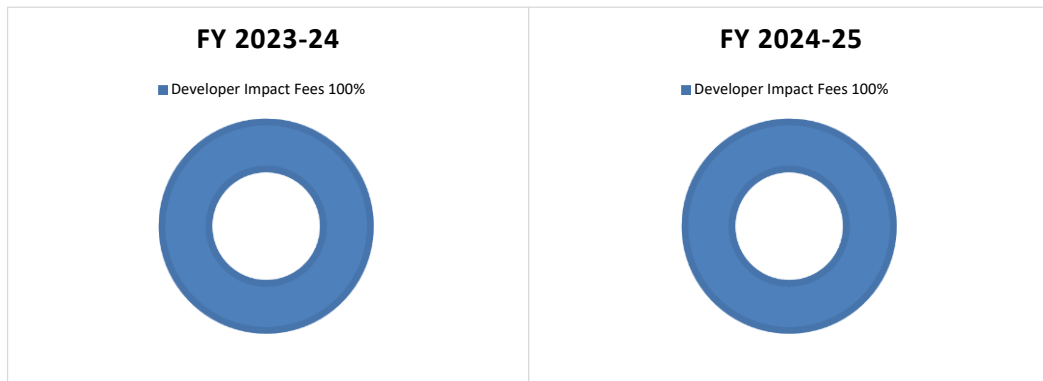


### SPECIAL REVENUE FUNDS - PFE COMMUNITY SERVICES FIRE - 242

Accounts for fees collected for the purpose of financing fire facilities, vehicles, and equipment costs attributable to the impact of new development.

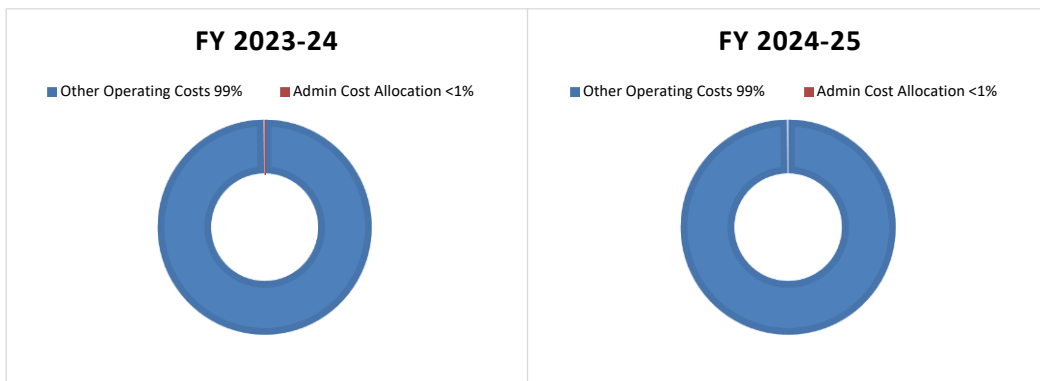
Funding Sources	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Developer Impact Fees	286,960	597,503	150,000	280,000	330,000
Investment	8,240	11,693	-	-	-
<b>Total</b>	<b>\$ 295,200</b>	<b>\$ 609,196</b>	<b>\$ 150,000</b>	<b>\$ 280,000</b>	<b>\$ 330,000</b>

#### Funding Sources



Funding Uses	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Other Operating Costs	26,067	28,567	15	116,031	116,031
Professional Svcs	316	412	700	-	-
Admin Cost Allocation	-	-	-	186	195
<b>Total</b>	<b>\$ 26,383</b>	<b>\$ 28,979</b>	<b>\$ 715</b>	<b>\$ 116,217</b>	<b>\$ 116,226</b>

#### Funding Uses





**City of Lincoln**  
Fiscal Year 2023-2025 Biennium Budget

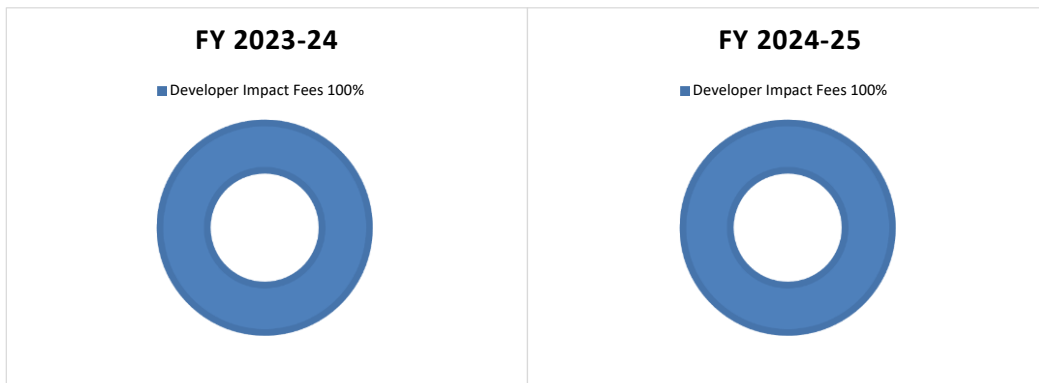


**SPECIAL REVENUE FUNDS - PFE COMMUNITY SERVICES ADMINISTRATION - 243**

Accounts for fees collected for the purpose of financing administration facilities attributable to the impact of new development.

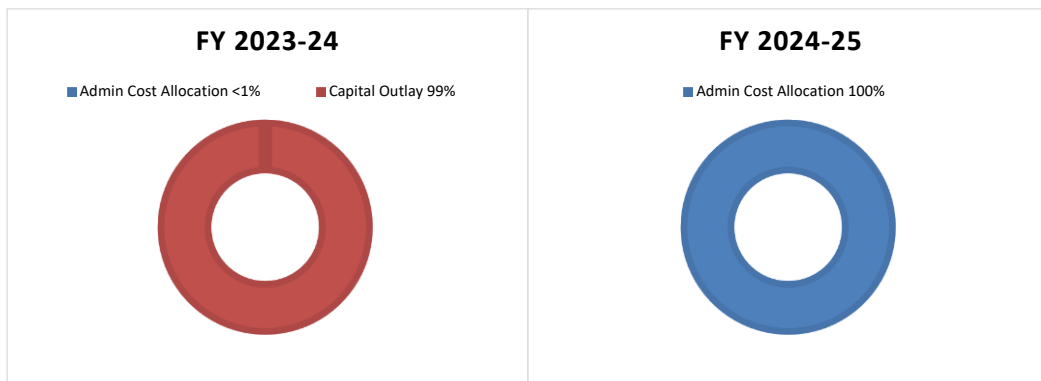
<b>Funding Sources</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Developer Impact Fees	734,495	1,063,866	375,000	550,000	570,000
Investment	15,459	22,175	-	-	-
<b>Total</b>	<b>\$ 749,954</b>	<b>\$ 1,086,041</b>	<b>\$ 375,000</b>	<b>\$ 550,000</b>	<b>\$ 570,000</b>

**Funding Sources**



<b>Funding Uses</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Professional Svcs	593	784	-	-	-
Admin Cost Allocation	-	-	-	48	50
Capital Outlay	-	-	473,087	550,000	-
<b>Total</b>	<b>\$ 593</b>	<b>\$ 784</b>	<b>\$ 473,087</b>	<b>\$ 550,048</b>	<b>\$ 50</b>

**Funding Uses**





**City of Lincoln**  
Fiscal Year 2023-2025 Biennium Budget

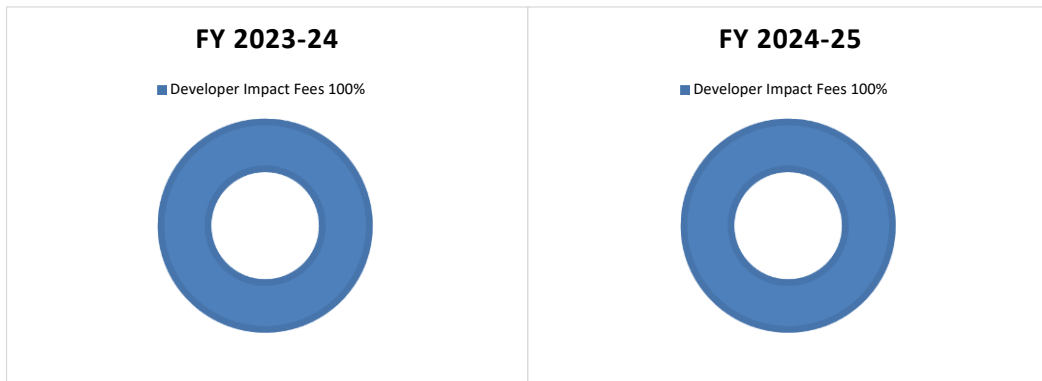


**SPECIAL REVENUE FUNDS - PFE COMMUNITY SERVICES LIBRARY - 244**

Accounts for fees collected for the purpose of financing library facilities attributable to the impact of new development.

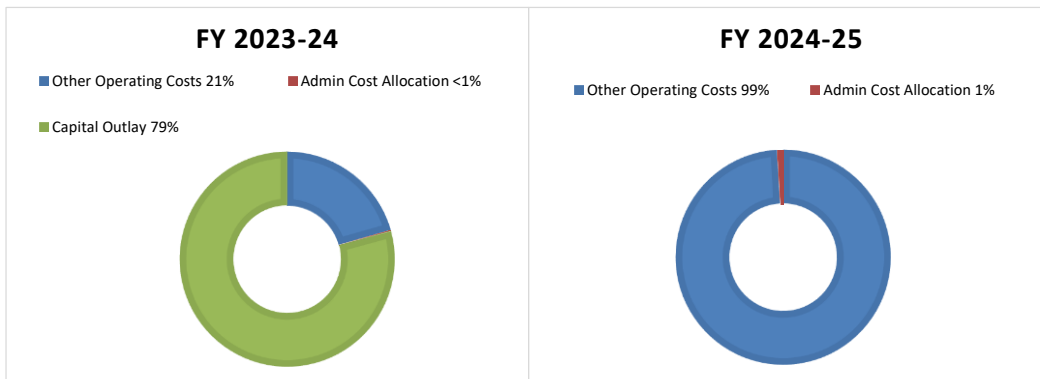
<b>Funding Sources</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Developer Impact Fees	-	-	7,000	72,000	150,000
Investment	16,549	11,284	-	-	-
<b>Total</b>	<b>\$ 16,549</b>	<b>\$ 11,284</b>	<b>\$ 7,000</b>	<b>\$ 72,000</b>	<b>\$ 150,000</b>

**Funding Sources**



<b>Funding Uses</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Other Operating Costs	7,173	70,234	75,510	74,000	75,200
Professional Svcs	633	7,995	700	-	-
Admin Cost Allocation	-	-	-	653	681
Capital Outlay	85,399	-	272,852	285,000	-
<b>Total</b>	<b>\$ 93,205</b>	<b>\$ 78,229</b>	<b>\$ 349,062</b>	<b>\$ 359,653</b>	<b>\$ 75,881</b>

**Funding Uses**





# City of Lincoln

## Fiscal Year 2023-2025 Biennium Budget

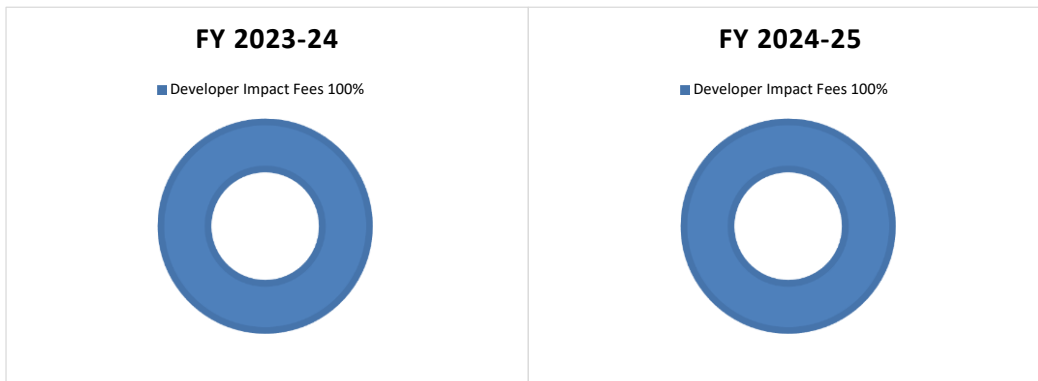


### SPECIAL REVENUE FUNDS - PARK TAX - 245

Accounts for revenues collected pursuant to Municipal Code 3.12.030 to be used solely for the development of public park and recreational facilities, the improvement of existing parks and recreational facilities, and the acquisition of land for parks and recreational facilities.

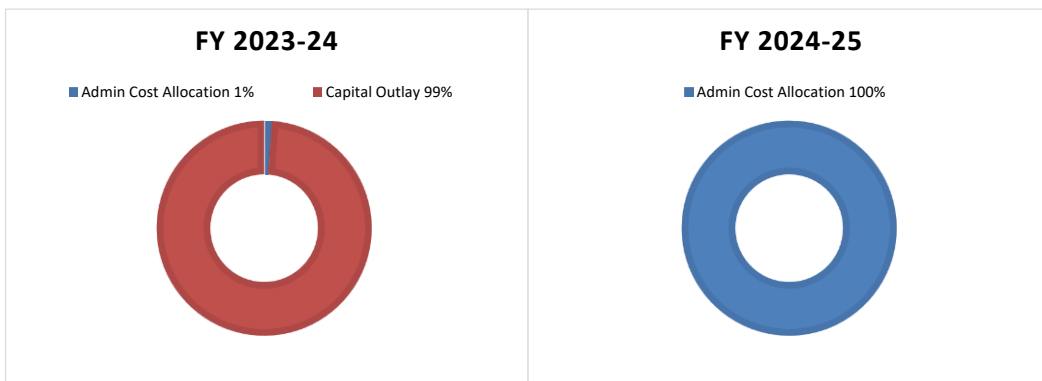
Funding Sources	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Developer Impact Fees	230,111	294,470	90,000	156,000	152,000
Investment	8,716	9,038	-	-	-
<b>Total</b>	<b>\$ 238,827</b>	<b>\$ 303,508</b>	<b>\$ 90,000</b>	<b>\$ 156,000</b>	<b>\$ 152,000</b>

#### Funding Sources



Funding Uses	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Other Operating Costs	86	1,470	6	-	-
Professional Svcs	333	328	600	-	-
Admin Cost Allocation	-	-	-	3,530	3,684
Capital Outlay	35,398	56,087	391,740	311,000	-
<b>Total</b>	<b>\$ 35,817</b>	<b>\$ 57,885</b>	<b>\$ 392,346</b>	<b>\$ 314,530</b>	<b>\$ 3,684</b>

#### Funding Uses





# City of Lincoln

## Fiscal Year 2023-2025 Biennium Budget

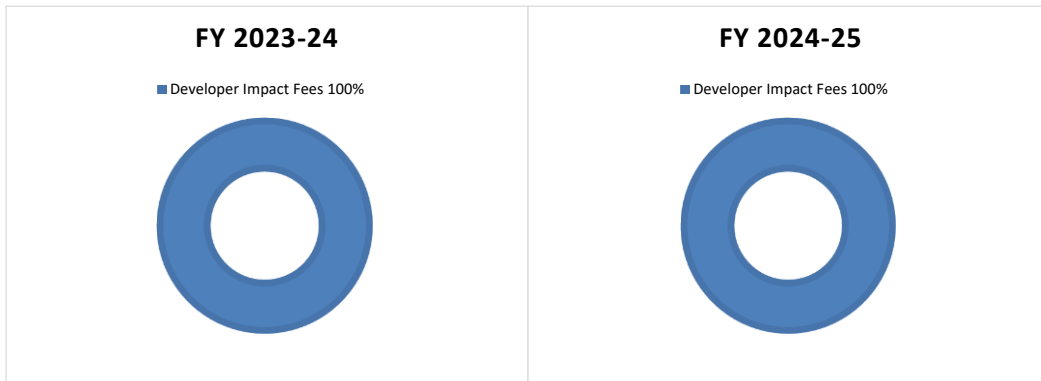


### SPECIAL REVENUE FUNDS - PARKS - 246

Accounts for fees collected for the purpose of financing park and recreation facilities attributable to the impact of new development.

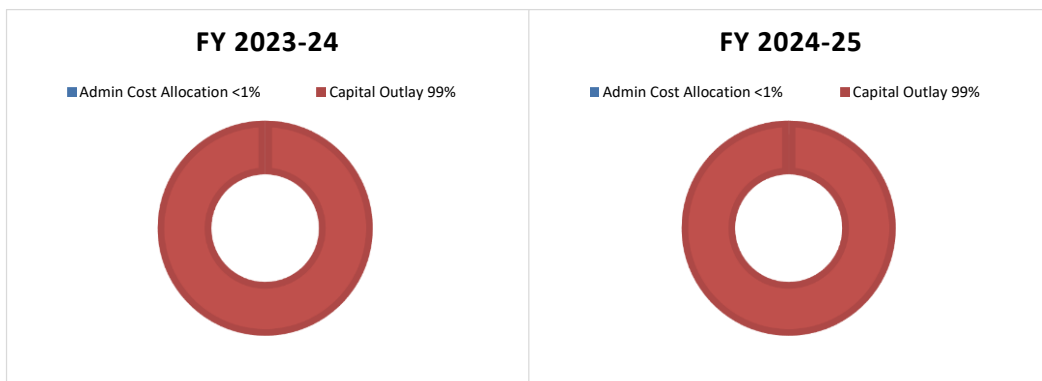
Funding Sources	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Developer Impact Fees	3,045,946	3,376,931	1,000,000	2,800,000	3,700,000
Miscellaneous	-	8,767	-	-	-
Investment	75,082	92,594	-	-	-
<b>Total</b>	<b>\$ 3,121,028</b>	<b>\$ 3,478,292</b>	<b>\$ 1,000,000</b>	<b>\$ 2,800,000</b>	<b>\$ 3,700,000</b>

#### Funding Sources



Funding Uses	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Other Operating Costs	780	3,226	154	-	-
Professional Svcs	2884	3,319	5,000	-	-
Admin Cost Allocation	-	-	-	491	512
Capital Outlay	1064	56,087	3,248,315	4,261,790	2,700,000
<b>Total</b>	<b>\$ 4,728</b>	<b>\$ 62,632</b>	<b>\$ 3,253,469</b>	<b>\$ 4,262,281</b>	<b>\$ 2,700,512</b>

#### Funding Uses





# City of Lincoln

## Fiscal Year 2023-2025 Biennium Budget

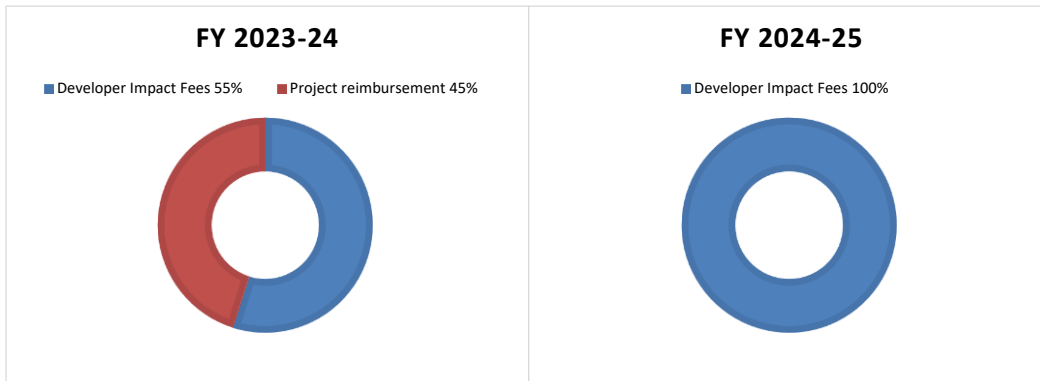


### SPECIAL REVENUE FUNDS -DRAINAGE - 247

Accounts for fees collected for the purpose of financing drainage facilities that are attributable to the impact of new development.

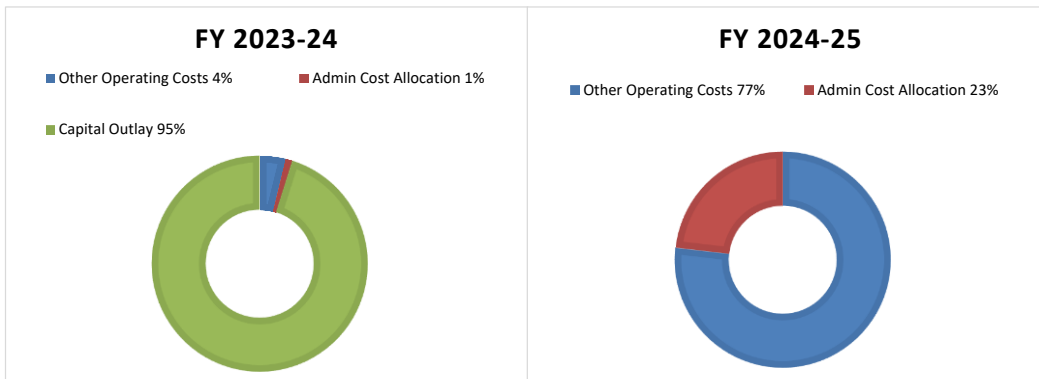
Funding Sources	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Developer Impact Fees	603,747	1,212,657	540,000	602,000	520,000
Project reimbursement	28,725	511,148	495,060	495,060	-
Miscellaneous	24,493	-	-	-	-
Investment	11,885	19,112	-	-	-
<b>Total</b>	<b>\$ 668,850</b>	<b>\$ 1,742,917</b>	<b>\$ 1,035,060</b>	<b>\$ 1,097,060</b>	<b>\$ 520,000</b>

#### Funding Sources



Funding Uses	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Other Operating Costs	12,617	614,853	55,000	55,000	55,000
Professional Svcs	456	654	1,300	-	-
Admin Cost Allocation	-	-	-	15,912	16,605
Capital Outlay	-	-	-	1,384,250	-
<b>Total</b>	<b>\$ 13,073</b>	<b>\$ 615,507</b>	<b>\$ 56,300</b>	<b>\$ 1,455,162</b>	<b>\$ 71,605</b>

#### Funding Uses







## City of Lincoln Fiscal Year 2023-2025 Biennium Budget

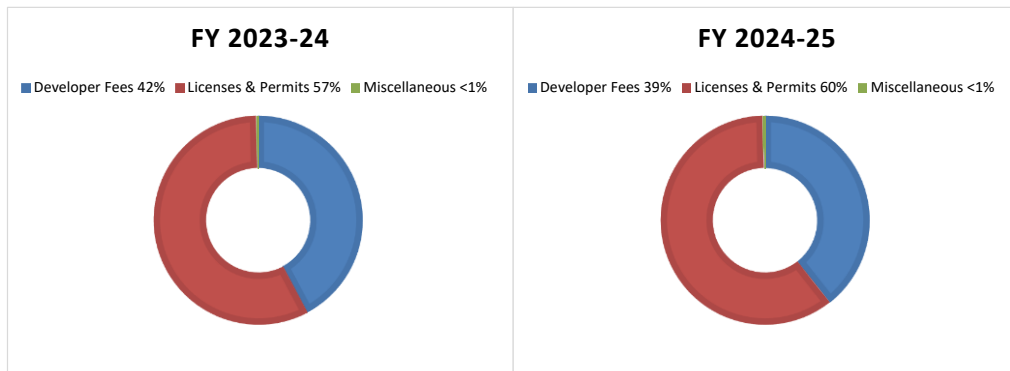


### SPECIAL REVENUE FUNDS -DEVELOPMENT SERVICES - 248

Accounts for monies received in relation to all aspects of developing property and/or projects within the City. The activities are accounted for within the community development and public works departments. Monies are received from license and permit costs and additional fees for services within the City of Lincoln.

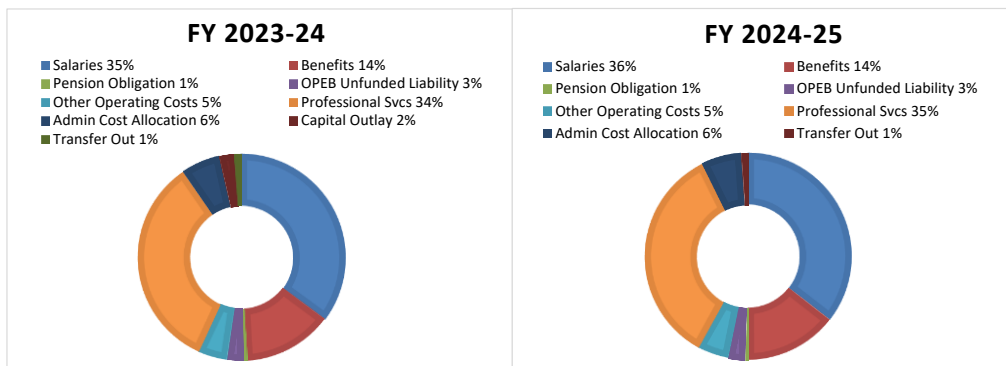
Funding Sources	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Developer Fees	2,860,364	2,790,548	2,435,358	2,553,642	2,340,400
Licenses & Permits	3,993,374	5,472,500	3,353,200	3,468,300	3,581,300
Interfund Principal/Interest	-	-	-	-	-
Miscellaneous	39,605	24,803	22,116	23,000	23,000
Investment	144,408	170,183	-	-	-
<b>Total</b>	<b>\$ 7,037,751</b>	<b>\$ 8,458,034</b>	<b>\$ 5,810,674</b>	<b>\$ 6,044,942</b>	<b>\$ 5,944,700</b>

#### Funding Sources



Funding Uses	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Salaries	758,973	809,388	1,503,097	2,055,166	2,104,659
Benefits	362,775	377,812	585,922	816,279	857,157
Pension Obligation	18,805	22,725	26,256	35,207	31,458
OPEB Unfunded Liability	26,899	58,436	66,581	150,764	154,539
Other Operating Costs	95,005	84,308	167,141	264,769	288,111
Professional Svcs	1,161,729	1,374,313	1,649,936	1,964,974	2,054,824
Admin Cost Allocation	150,741	263,484	374,651	351,992	367,323
Capital Outlay	61,226	-	197,889	140,000	-
Transfer Out	194,656	80,208	69,290	66,956	66,838
<b>Total</b>	<b>\$ 2,830,809</b>	<b>\$ 3,070,674</b>	<b>\$ 4,640,763</b>	<b>\$ 5,846,107</b>	<b>\$ 5,924,909</b>

#### Funding Uses





## City of Lincoln Fiscal Year 2023-2025 Biennium Budget

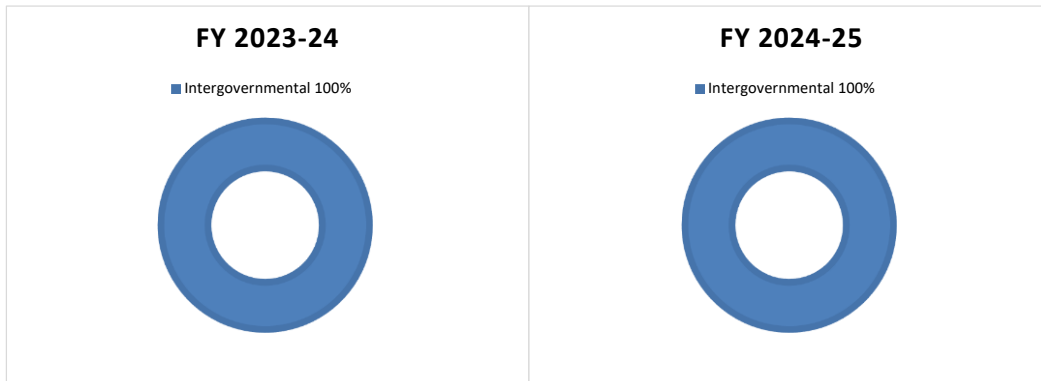


### SPECIAL REVENUE FUNDS -SPECIAL LAW ENFORCEMENT SERVICES (SLES) - 253

Accounts for the SLESF state subvention funding, which is allocated to Counties, and then distributed to Cities to be used for front-line law enforcement personnel.

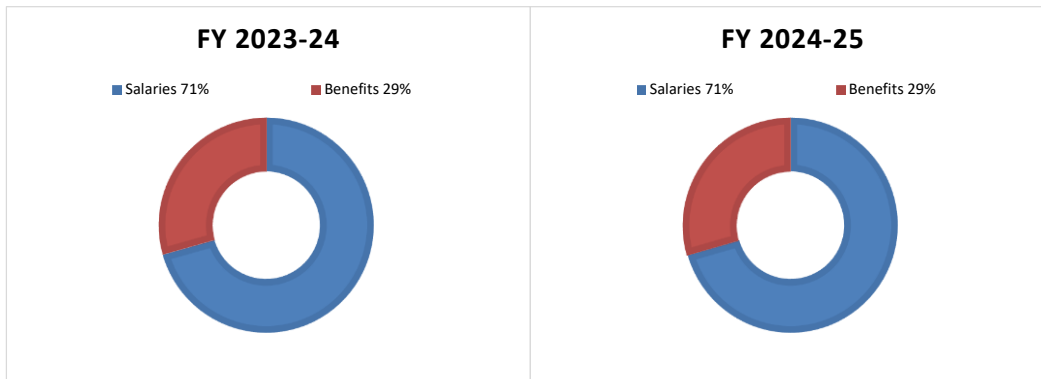
Funding Sources	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Intergovernmental	156,121	160,874	170,000	171,700	173,417
Investment	1,055	462	-	-	-
<b>Total</b>	<b>\$ 157,176</b>	<b>\$ 161,336</b>	<b>\$ 170,000</b>	<b>\$ 171,700</b>	<b>\$ 173,417</b>

#### Funding Sources



Funding Uses	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Salaries	135,480	142,527	119,661	121,045	127,939
Benefits	47,190	47,859	35,787	50,398	53,433
Professional Svcs	41	18	50	-	-
<b>Total</b>	<b>\$ 182,711</b>	<b>\$ 190,404</b>	<b>\$ 155,498</b>	<b>\$ 171,443</b>	<b>\$ 181,372</b>

#### Funding Uses





**City of Lincoln**  
Fiscal Year 2023-2025 Biennium Budget



**SPECIAL REVENUE FUNDS - HOUSING REHABILITATION - 260**

Accounts for revitalization and rehabilitation monies lent to local businesses and residents for revitalizing and rehabilitating homes and buildings.

Funding Sources	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Investment	13,105	9,916	-	-	-
<b>Total</b>	<b>\$ 13,105</b>	<b>\$ 9,916</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Funding Uses	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
	501	370	500	-	-
<b>Total</b>	<b>\$ 501</b>	<b>\$ 370</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ -</b>



**City of Lincoln**  
Fiscal Year 2023-2025 Biennium Budget



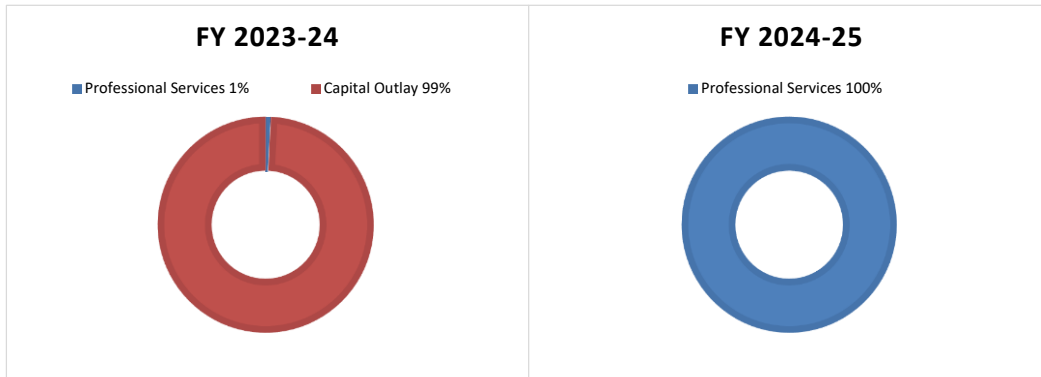
**SPECIAL REVENUE FUNDS - CDBG LOAN PROGRAM - 261**

Accounts for the City’s participation in the Community Development Block Grant programs, which provides loans to businesses to generate jobs for new employees in the targeted income group (generally low income).

<b>Funding Sources</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Grant	18,310	-	-	773,681	-
Loan Repayment	49,579	3,090	81,967	-	-
Investment	2,114	-	-	-	-
<b>Total</b>	<b>\$ 70,003</b>	<b>\$ 3,090</b>	<b>\$ 81,967</b>	<b>\$ 773,681</b>	<b>\$ -</b>

<b>Funding Uses</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Professional Services	10,025	22,579	35,100	5,897	6,192
Capital Outlay	-	-	-	773,681	-
<b>Total</b>	<b>\$ 10,025</b>	<b>\$ 22,579</b>	<b>\$ 35,100</b>	<b>\$ 779,578</b>	<b>\$ 6,192</b>

**Funding Uses**





**City of Lincoln**  
Fiscal Year 2023-2025 Biennium Budget



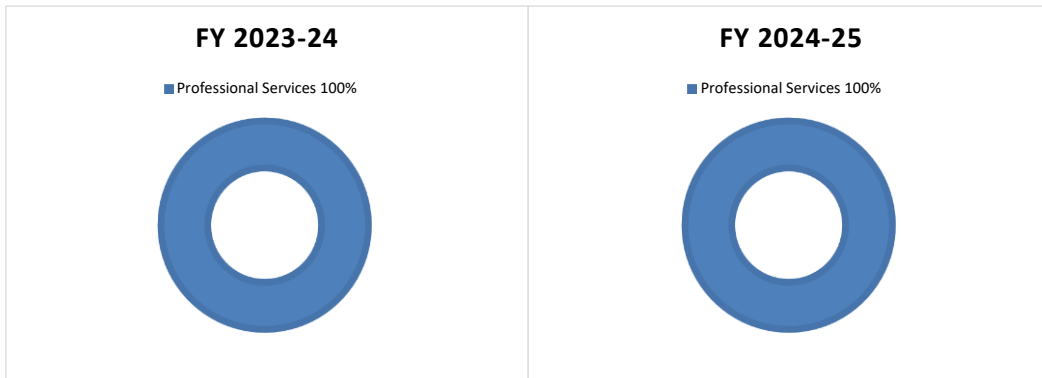
**SPECIAL REVENUE FUNDS - CALHOME - 264**

Accounts for CalHome grants received and used to provide loans to local residents.

<b>Funding Sources</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Grant	150,782	-	-	-	-
Loan Repayment	203,735	301,330	-	-	-
Investment	7,204	-	-	-	-
<b>Total</b>	<b>\$ 361,721</b>	<b>\$ 301,330</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Funding Uses</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Professional Services	4,219	3,618	5,100	3,326	3,492
<b>Total</b>	<b>\$ 4,219</b>	<b>\$ 3,618</b>	<b>\$ 5,100</b>	<b>\$ 3,326</b>	<b>\$ 3,492</b>

**Funding Uses**





**City of Lincoln**  
Fiscal Year 2023-2025 Biennium Budget



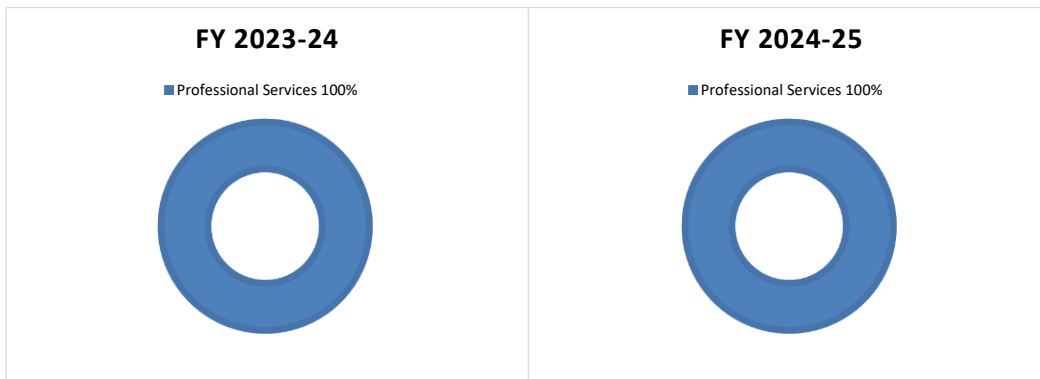
**SPECIAL REVENUE FUNDS - HOME GRANTS - 267**

Accounts for HOME Investment Partnership grants received for community services and housing activities.

<b>Funding Sources</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Loan Repayment	5,753	215,006	-	-	-
Investment	7,636	-	-	-	-
<b>Total</b>	<b>\$ 13,389</b>	<b>\$ 215,006</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Funding Uses</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Professional Services	4,153	3,151	4,925	5,897	6,192
<b>Total</b>	<b>\$ 4,153</b>	<b>\$ 3,151</b>	<b>\$ 4,925</b>	<b>\$ 5,897</b>	<b>\$ 6,192</b>

**Funding Uses**





## City of Lincoln Fiscal Year 2023-2025 Biennium Budget

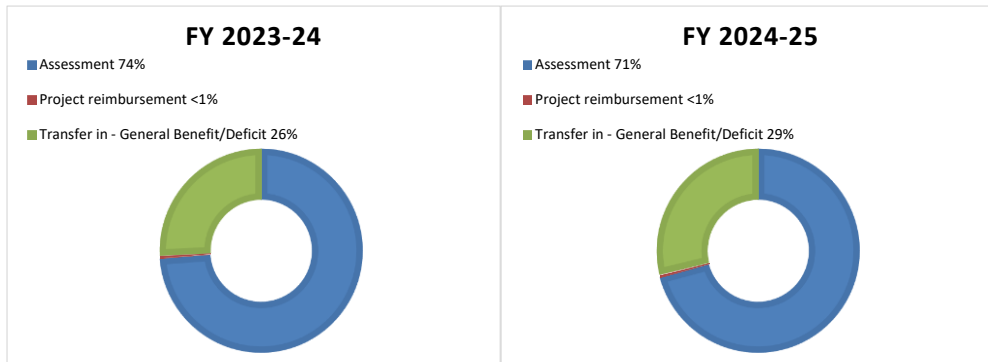


### SPECIAL REVENUE FUNDS -LIGHTING AND LANDSCAPING - 270

Accounts for the City's lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

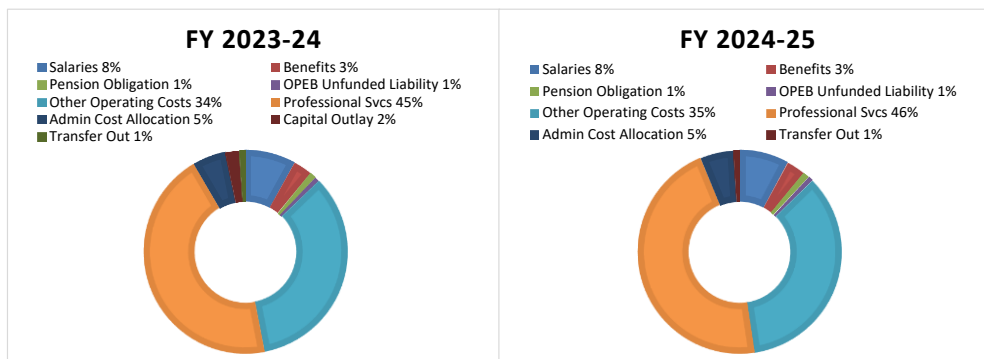
Funding Sources	Actuals	Actuals	Projected	Budget	Budget
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Assessment	3,411,393	3,410,909	3,559,842	3,722,149	3,818,901
Project reimbursement	35,004	307,935	22,059	22,218	22,918
Transfer in - General Benefit/Deficit	592,447	686,785	1,112,000	1,300,000	1,550,000
<b>Total</b>	<b>\$ 4,038,844</b>	<b>\$ 4,405,629</b>	<b>\$ 4,693,901</b>	<b>\$ 5,044,367</b>	<b>\$ 5,391,819</b>

#### Funding Sources



Funding Uses	Actuals	Actuals	Projected	Budget	Budget
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Salaries	311,985	384,412	429,151	430,190	441,290
Benefits	120,054	141,811	157,119	160,986	167,811
Pension Obligation	49,712	57,676	36,945	57,353	56,974
OPEB Unfunded Liability	13,905	26,472	37,050	41,122	42,151
Other Operating Costs	731,098	1,142,535	1,589,666	1,844,369	1,960,530
Professional Svcs	1,133,908	1,452,824	1,993,888	2,406,309	2,584,080
Admin Cost Allocation	180,337	290,028	259,374	283,028	295,356
Capital Outlay	16,463	134,002	136,784	117,500	-
Transfer Out	47,913	80,208	47,969	55,059	54,962
<b>Total</b>	<b>\$ 2,605,375</b>	<b>\$ 3,709,968</b>	<b>\$ 4,687,946</b>	<b>\$ 5,395,916</b>	<b>\$ 5,603,154</b>

#### Funding Uses





## City of Lincoln Fiscal Year 2023-2025 Biennium Budget

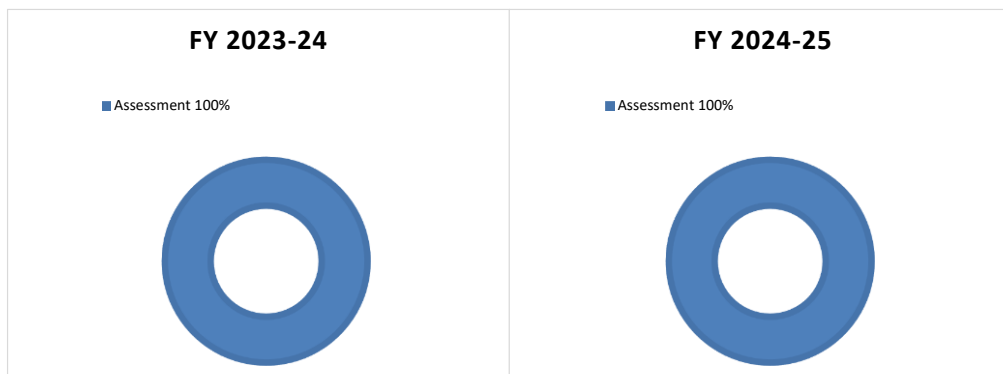


### SPECIAL REVENUE FUNDS -CFD 2004-1 STORM WATER RETENTION BASIN - 275

Accounts for resources received to provide improvements and maintenance associated with the Storm Water Retention Basin. Funding comes primarily from special assessments.

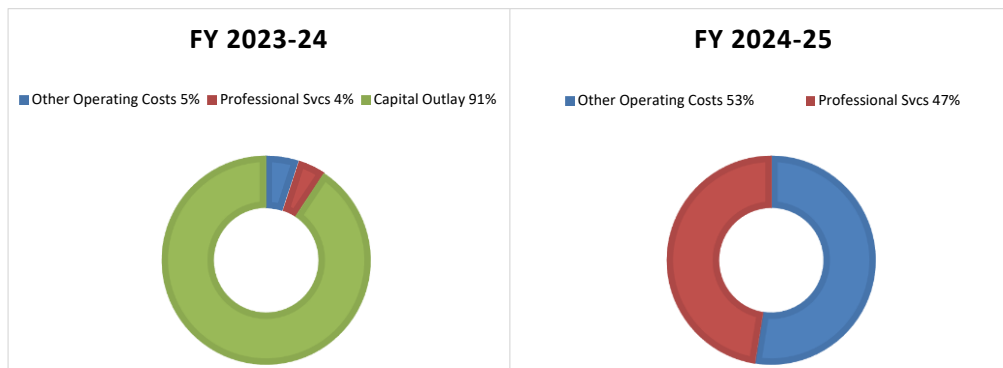
Funding Sources	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Assessment	222,967	228,282	245,144	258,142	265,885
Investment	43,016	34,641	-	-	-
<b>Total</b>	<b>\$ 265,983</b>	<b>\$ 262,923</b>	<b>\$ 245,144</b>	<b>\$ 258,142</b>	<b>\$ 265,885</b>

#### Funding Sources



Funding Uses	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Other Operating Costs	-	34,082	10,459	12,053	12,673
Professional Svcs	12,811	7,688	27,969	10,320	11,453
Capital Outlay	1,921	6,488	2,515,249	218,750	-
<b>Total</b>	<b>\$ 14,732</b>	<b>\$ 48,258</b>	<b>\$ 2,553,677</b>	<b>\$ 241,123</b>	<b>\$ 24,126</b>

#### Funding Uses







**City of Lincoln**  
Fiscal Year 2023-2025 Biennium Budget

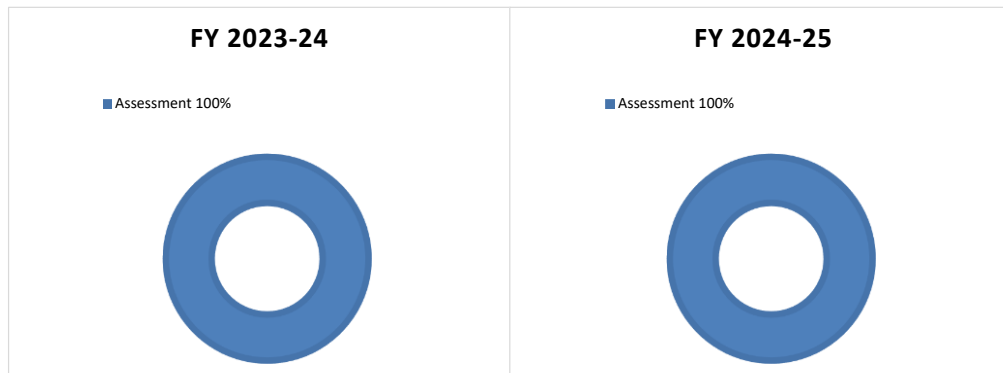


**SPECIAL REVENUE FUNDS -CFD 2004-2 AUBURN RAVINE / MCBEAN PARK - 276**

Accounts for resources received to provide all operation and maintenance associated with the facilities constructed to mitigate storm water runoff that occurs within Auburn Ravine. Funding comes primarily from special assessments.

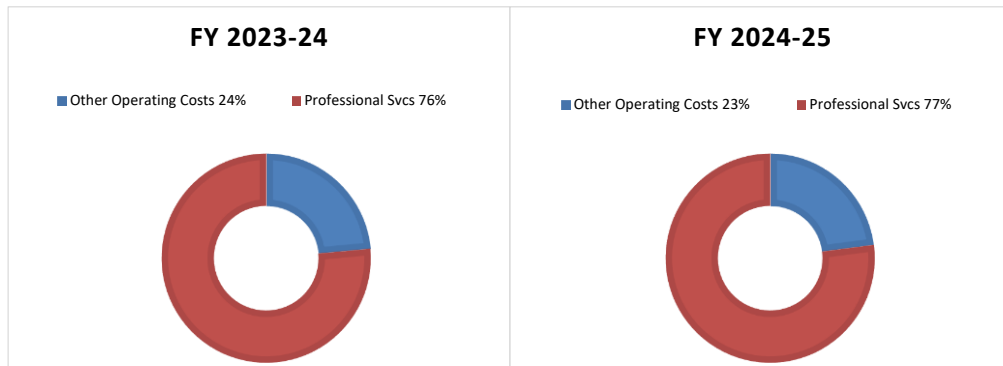
<b>Funding Sources</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>
Assessment	41,061	42,228	44,225	46,570	47,967
Investment	2,483	1,959	-	-	-
<b>Total</b>	<b>\$ 43,544</b>	<b>\$ 44,187</b>	<b>\$ 44,225</b>	<b>\$ 46,570</b>	<b>\$ 47,967</b>

**Funding Sources**



<b>Funding Uses</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>
Other Operating Costs	507	3,715	13,648	19,500	20,505
Professional Svcs	34,542	35,767	47,994	63,311	68,840
<b>Total</b>	<b>\$ 35,049</b>	<b>\$ 39,482</b>	<b>\$ 61,642</b>	<b>\$ 82,811</b>	<b>\$ 89,345</b>

**Funding Uses**





## City of Lincoln Fiscal Year 2023-2025 Biennium Budget

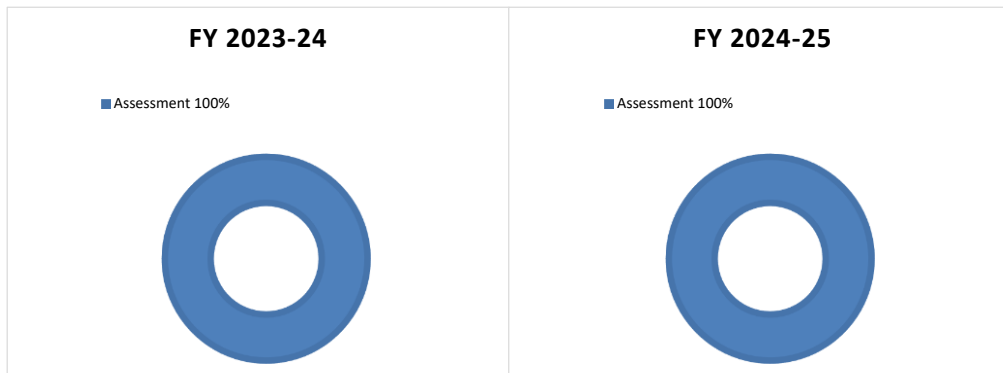


### SPECIAL REVENUE FUNDS - BENEFIT ASSESSMENT DISTRICT (BAD) - 277

Accounts for resources received to provide storm drain improvements. Funding comes primarily from special assessments.

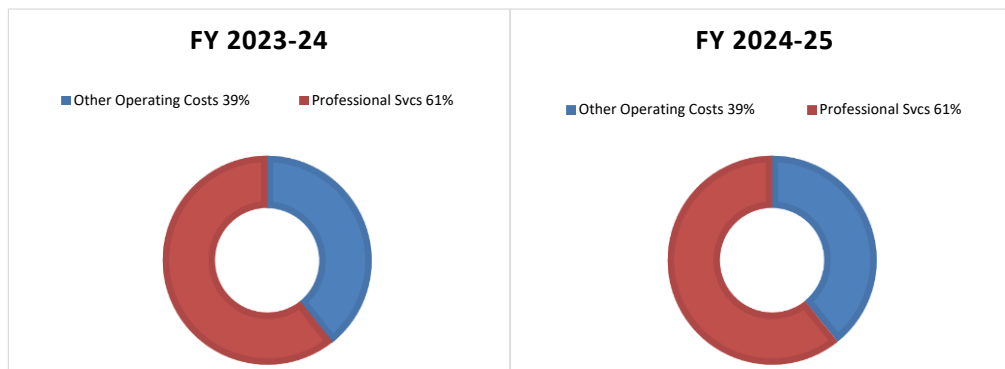
Funding Sources	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Assessment	78,703	76,555	84,111	88,571	91,229
Investment	12,552	9,695	-	-	-
<b>Total</b>	<b>\$ 91,255</b>	<b>\$ 86,250</b>	<b>\$ 84,111</b>	<b>\$ 88,571</b>	<b>\$ 91,229</b>

#### Funding Sources



Funding Uses	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Other Operating Costs	8172	5,504	841	59,000	59,010
Professional Svcs	6263	7,351	6,282	91,189	91,437
Capital Outlay	72,667	-	-	-	-
<b>Total</b>	<b>\$ 87,102</b>	<b>\$ 12,855</b>	<b>\$ 7,123</b>	<b>\$ 150,189</b>	<b>\$ 150,447</b>

#### Funding Uses





**City of Lincoln**  
Fiscal Year 2023-2025 Biennium Budget

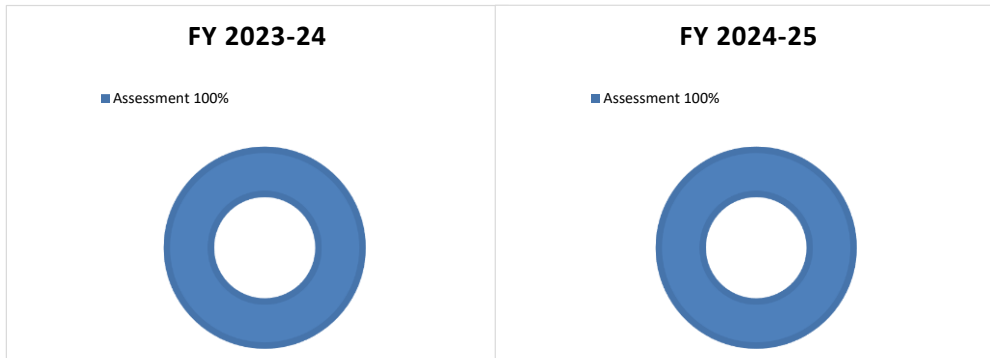


**SPECIAL REVENUE FUNDS - CFD 2010-1 POLICE AND FIRE SERVICES - 278**

Accounts for resources received from assessments to provide Public Safety services. Funding comes primarily from special assessments.

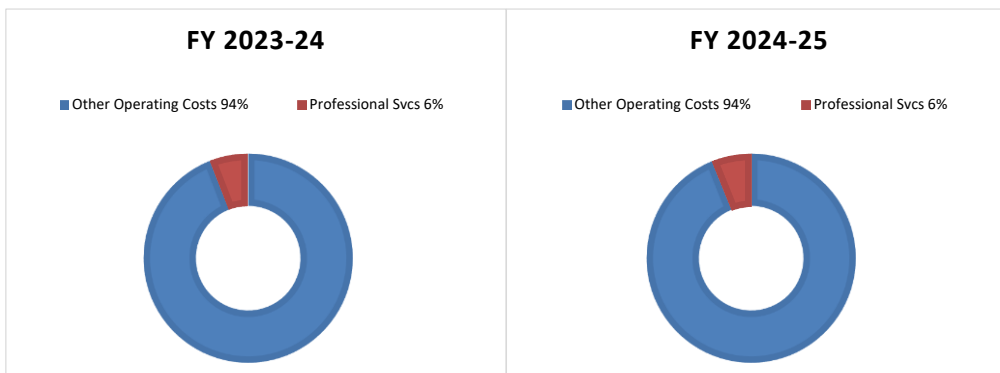
<b>Funding Sources</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Assessment	37,131	37,130	39,103	41,176	42,412
Investment	70	47	-	-	-
<b>Total</b>	\$ <b>37,201</b>	\$ <b>37,177</b>	\$ <b>39,103</b>	\$ <b>41,176</b>	\$ <b>42,412</b>

**Funding Sources**



<b>Funding Uses</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Other Operating Costs	34,100	30,659	42,319	31,420	31,805
Professional Svcs	3,093	1,786	1,823	1,970	2,049
<b>Total</b>	\$ <b>37,193</b>	\$ <b>32,445</b>	\$ <b>44,142</b>	\$ <b>33,390</b>	\$ <b>33,854</b>

**Funding Uses**





**City of Lincoln**  
Fiscal Year 2023-2025 Biennium Budget



**LOW/MODERATE INCOME HOUSING - 283**

The Low/Moderate Income Housing fund is a special revenue fund used to account for the housing loans established as part of the former Redevelopment Agency of the City of Lincoln. The major source of revenue for the fund is from program revenue received from the repayment of housing loans.

<b>Funding Sources</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Investment	24,585	18,603	-	-	-
<b>Total</b>	<b>\$ 24,585</b>	<b>\$ 18,603</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Funding Uses</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Professional Svcs	941	694	1,000	-	-
<b>Total</b>	<b>\$ 941</b>	<b>\$ 694</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>



**City of Lincoln**  
Fiscal Year 2023-2025 Biennium Budget

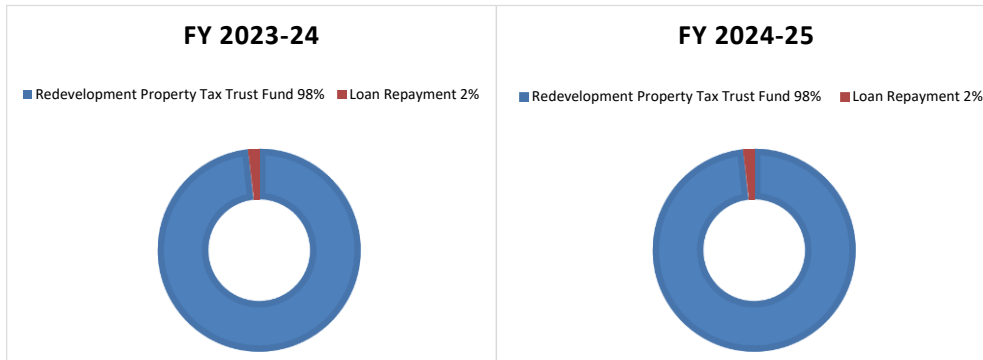


**FIDUCIARY FUND - SUCCESSOR AGENCY TRUST (FORMER RDA) - 284**

Accounts for the assets and debt of the former redevelopment agency.

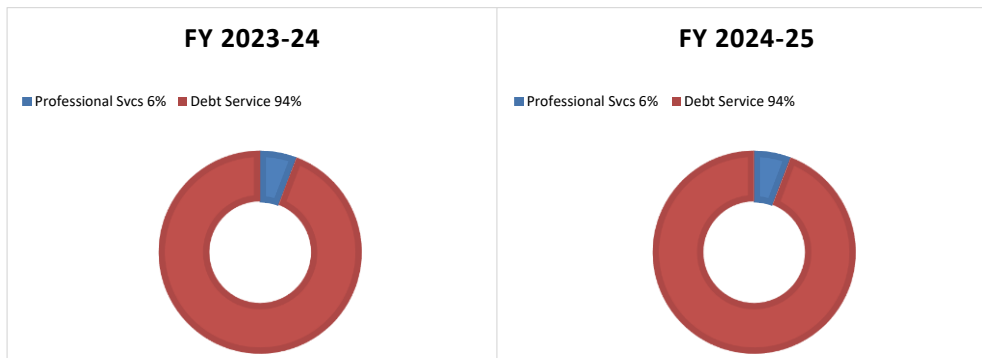
<b>Funding Sources</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Redevelopment Property Tax Trust Fund	1,534,101	970,501	1,201,000	994,000	994,000
Loan Repayment	18,747	17,304	17,340	17,400	17,400
Investment	22,160	14,544	-	-	-
<b>Total</b>	<b>\$ 1,575,008</b>	<b>\$ 1,002,349</b>	<b>\$ 1,218,340</b>	<b>\$ 1,011,400</b>	<b>\$ 1,011,400</b>

**Funding Sources**



<b>Funding Uses</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Admin Allocation	54,438	49,019	-	-	-
Other Operating Costs	622,044	-	-	-	-
Professional Svcs	10,562	10,981	22,700	59,500	59,500
Debt Service	964,639	1,014,300	1,814,306	963,681	962,431
<b>Total</b>	<b>\$ 1,651,683</b>	<b>\$ 1,074,300</b>	<b>\$ 1,837,006</b>	<b>\$ 1,023,181</b>	<b>\$ 1,021,931</b>

**Funding Uses**





## City of Lincoln Fiscal Year 2023-2025 Biennium Budget

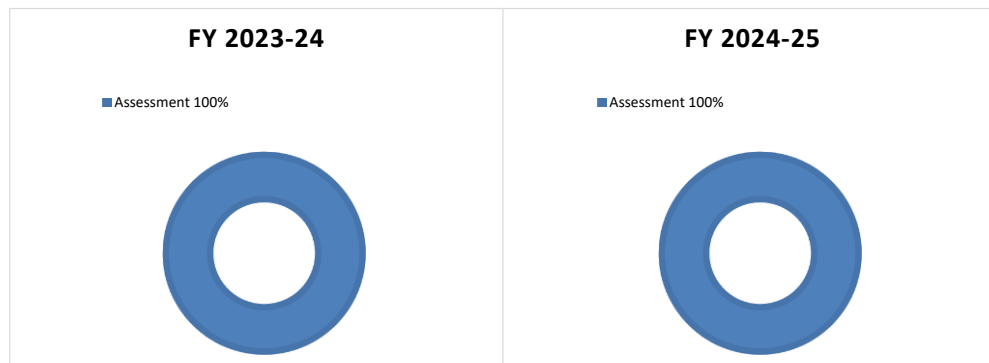


### SPECIAL REVENUE FUNDS - CFD 2018-1 MAINTENANCE - 285

Accounts for assessments received to provide citywide maintenance to public facilities and infrastructure.

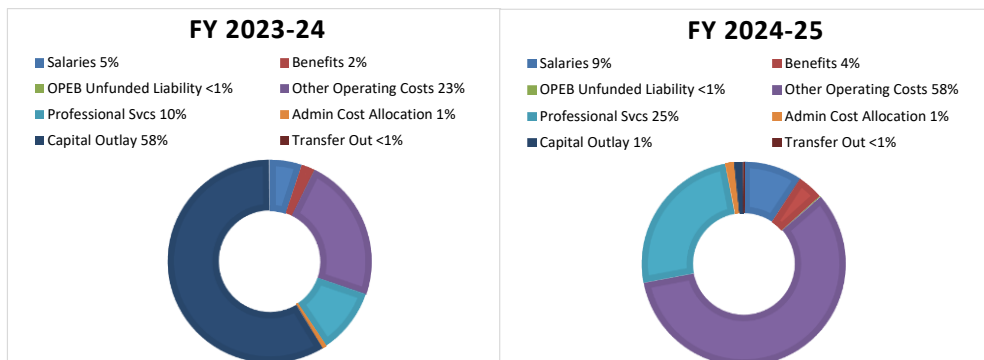
Funding Sources	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Assessment	672,389	1,426,862	2,098,981	2,330,000	2,480,000
Other Revenue	18,200	-	-	-	-
Investment	6,465	14,358	-	-	-
<b>Total</b>	<b>\$ 697,054</b>	<b>\$ 1,441,220</b>	<b>\$ 2,098,981</b>	<b>\$ 2,330,000</b>	<b>\$ 2,480,000</b>

#### Funding Sources



Funding Uses	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Salaries	-	-	8,925	135,092	140,478
Benefits	-	-	3,473	57,673	61,197
OPEB Unfunded Liability	-	-	-	1,911	1,959
Other Operating Costs	9,238	275,906	417,295	609,000	876,510
Professional Svcs	36,971	58,159	246,000	275,488	374,229
Admin Cost Allocation	-	-	-	20,373	21,261
Capital Outlay	-	102,828	-	1,554,000	20,000
Transfer Out	97,879	-	-	3,715	3,708
<b>Total</b>	<b>\$ 144,088</b>	<b>\$ 436,893</b>	<b>\$ 675,693</b>	<b>\$ 2,657,252</b>	<b>\$ 1,499,342</b>

#### Funding Uses





## City of Lincoln Fiscal Year 2023-2025 Biennium Budget

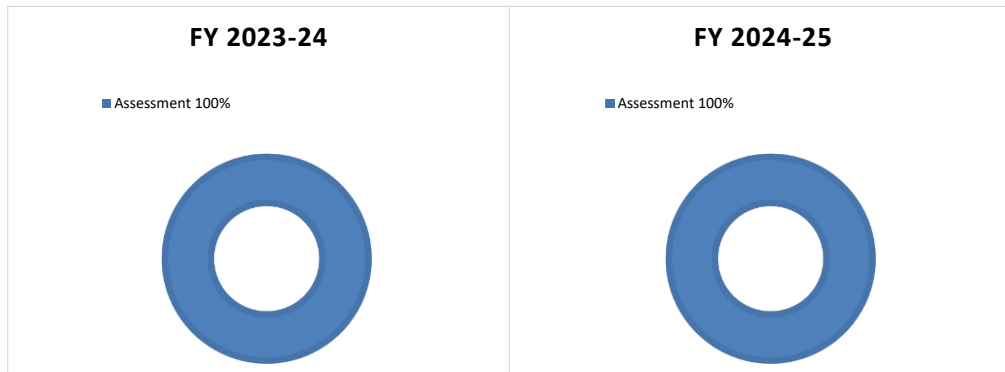


### SPECIAL REVENUE FUNDS - CFD 2018-2 PUBLIC SAFETY - 286

Accounts for assessments received to provide citywide Public Safety.

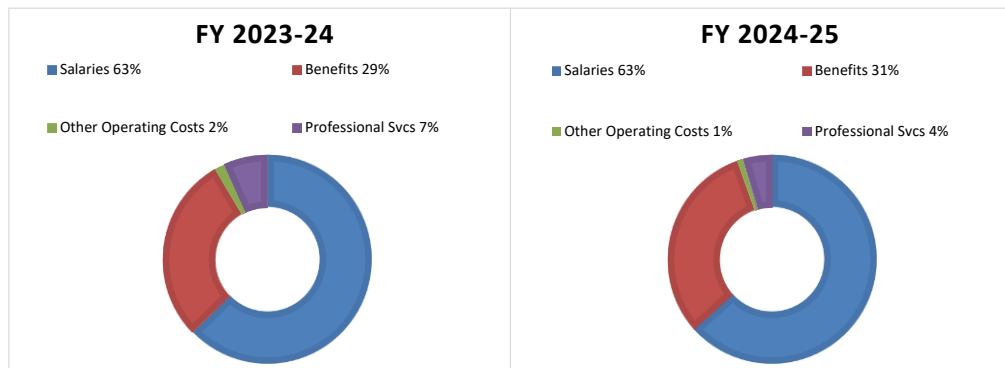
Funding Sources	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Assessment	-	45,348	215,866	240,000	260,000
Other Revenue	4,775	-	-	-	-
Investment	786	700	-	-	-
<b>Total</b>	<b>\$ 5,561</b>	<b>\$ 46,048</b>	<b>\$ 215,866</b>	<b>\$ 240,000</b>	<b>\$ 260,000</b>

#### Funding Sources



Funding Uses	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Salaries	-	-	-	101,363	179,972
Benefits	-	-	-	46,632	88,723
Other Operating Costs	-	453	2,159	2,500	2,525
Professional Svcs	3,509	5,126	12,050	10,972	12,718
<b>Total</b>	<b>\$ 3,509</b>	<b>\$ 5,579</b>	<b>\$ 14,209</b>	<b>\$ 161,467</b>	<b>\$ 283,938</b>

#### Funding Uses





## City of Lincoln Fiscal Year 2023-2025 Biennium Budget

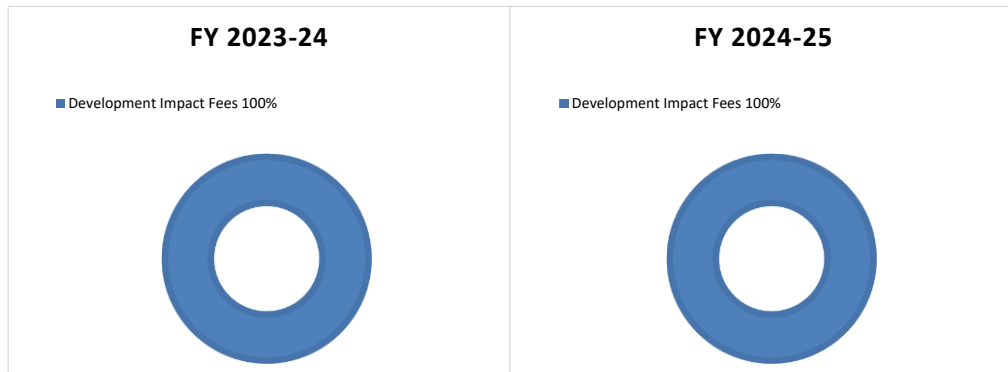


### SPECIAL REVENUE FUNDS -OAK TREE MITIGATION - 290

Accounts for monies received from developers to replace oak trees that have been removed for development of land.

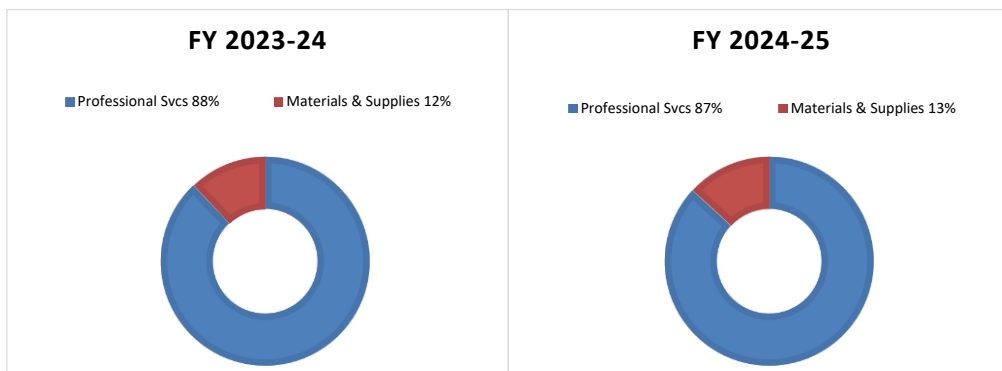
Funding Sources	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Development Impact Fees	86,055	1,816,225	100,000	100,000	100,000
Interfund Interest	7,820	7,820	7,820	-	-
Investment	29,104	32,648	-	-	-
<b>Total</b>	<b>\$ 122,979</b>	<b>\$ 1,856,693</b>	<b>\$ 107,820</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>

#### Funding Sources



Funding Uses	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Settlement Payout	-	-	950,000	-	-
Contribution	-	-	1,000,000	-	-
Professional Svcs	5,257	84,372	118,000	87,500	86,000
Materials & Supplies	-	-	5,000	12,000	13,000
Capital Outlay	-	367,617	12,652	-	-
<b>Total</b>	<b>\$ 5,257</b>	<b>\$ 451,989</b>	<b>\$ 2,085,652</b>	<b>\$ 99,500</b>	<b>\$ 99,000</b>

#### Funding Uses







## City of Lincoln Fiscal Year 2023-2025 Biennium Budget

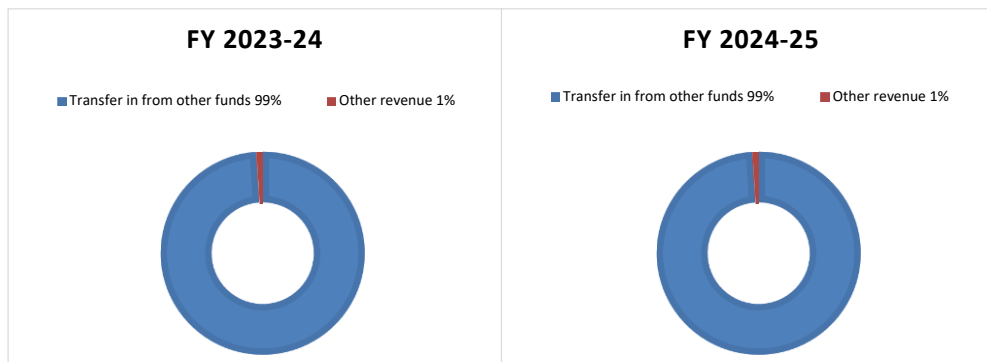


### INTERNAL SERVICE FUNDS - GENERAL ADMINISTRATIVE COSTS FUND - 600

Accounts for the City's general and administrative overhead costs for departments including City Manager, City Clerk, Human Resources, Information Technology, Purchasing, Financial Accounting, Management and Reporting, Budgeting and Facility Maintenance. which provide services to other departments on a cost reimbursement basis.

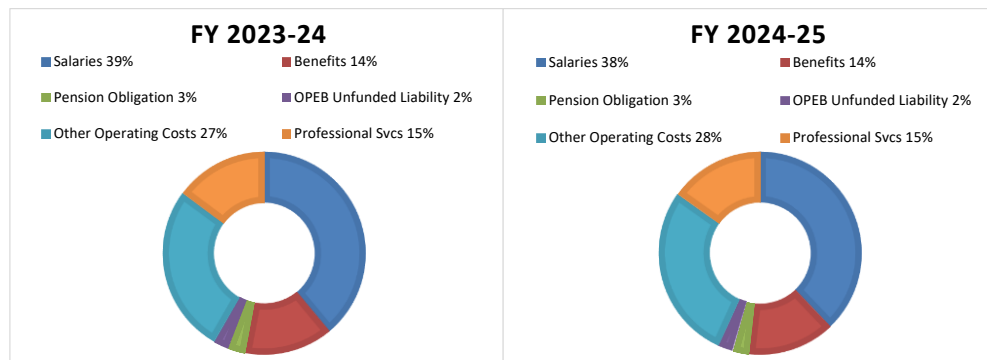
Funding Sources	Actuals	Actuals	Projected	Budget	Budget
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Transfer in from other funds	3,629,048	4,700,343	6,133,995	7,238,340	7,549,638
Other revenue	78,338	83,183	74,060	75,060	76,060
Investment	35,771	-	-	-	-
<b>Total</b>	<b>\$ 3,743,157</b>	<b>\$ 4,783,526</b>	<b>\$ 6,208,055</b>	<b>\$ 7,313,400</b>	<b>\$ 7,625,698</b>

#### Funding Sources



Funding Uses	Actuals	Actuals	Projected	Budget	Budget
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Salaries	1,932,098	2,245,363	2,425,630	2,850,845	2,889,775
Benefits	684,202	898,586	815,877	1,026,263	1,059,327
Pension Obligation	189,185	223,712	285,996	206,096	200,984
OPEB Unfunded Liability	61,327	122,536	202,707	177,709	182,154
Other Operating Costs	1,189,427	1,093,651	1,471,116	1,965,971	2,138,380
Professional Svcs	836,712	864,409	964,130	1,086,486	1,155,078
Capital Outlay	10,332	284,894	6,000	-	-
Transfer Out	-	600,000	-	-	-
<b>Total</b>	<b>\$ 4,903,283</b>	<b>\$ 6,333,151</b>	<b>\$ 6,171,456</b>	<b>\$ 7,313,370</b>	<b>\$ 7,625,698</b>

#### Funding Uses





**City of Lincoln**  
Fiscal Year 2023-2025 Biennium Budget

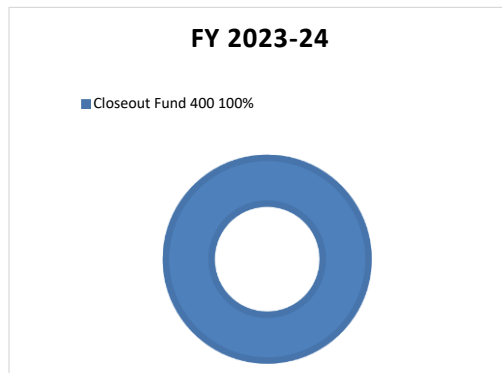


**INTERNAL SERVICE FUNDS - FACILITY MAINTENANCE - 620**

Accounts for the City's facility maintenance program which provides services to other departments on a cost reimbursement basis.

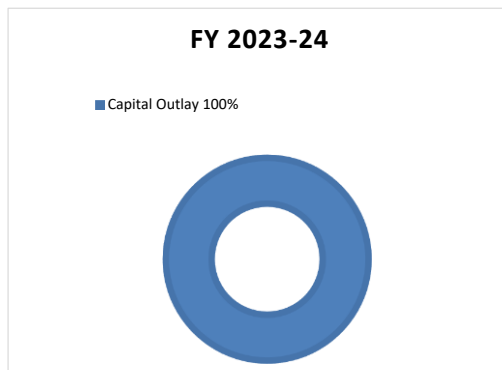
<b>Funding Sources</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Grant - Project specific	-	-	178,000	-	-
Closeout Fund 400	-	-	-	235,512	-
Investment	6,193	4,318	-	-	-
<b>Total</b>	<b>\$ 6,193</b>	<b>\$ 4,318</b>	<b>\$ 178,000</b>	<b>\$ 235,512</b>	<b>\$ -</b>

**Funding Sources**



<b>Funding Uses</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Professional Svcs	237	157	-	-	-
Capital Outlay	9,579	56,066	435,774	270,000	-
<b>Total</b>	<b>\$ 9,816</b>	<b>\$ 56,223</b>	<b>\$ 435,774</b>	<b>\$ 270,000</b>	<b>\$ -</b>

**Funding Uses**





**City of Lincoln**  
Fiscal Year 2023-2025 Biennium Budget

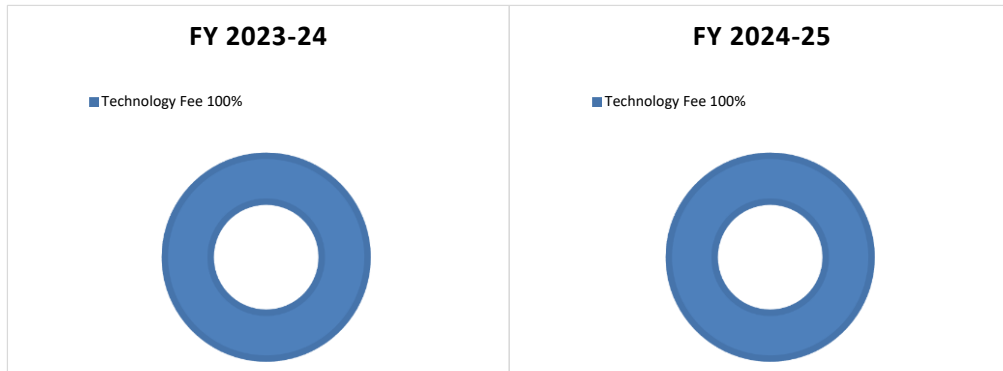


**INTERNAL SERVICE FUNDS - TECHNOLOGY FUND - 630**

Accounts for the City's technology programs which provide services to other departments on a cost reimbursement basis.

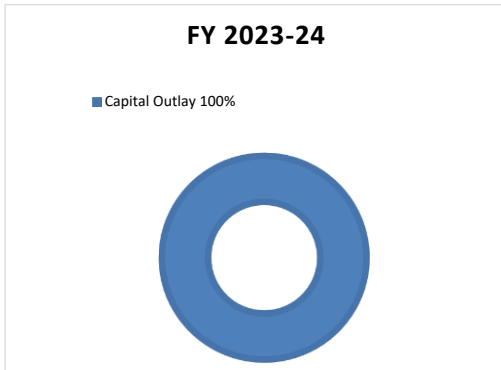
<b>Funding Sources</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Technology Fee	-	60,213	397,236	100,000	100,000
Transfer in	-	600,000	-	-	-
Investment	12,499	8,939	-	-	-
<b>Total</b>	<b>\$ 12,499</b>	<b>\$ 669,152</b>	<b>\$ 397,236</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>

**Funding Sources**



<b>Funding Uses</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Professional Svcs	478	597	-	-	-
Capital Outlay	-	46,550	1,404,450	500,000	-
<b>Total</b>	<b>\$ 478</b>	<b>\$ 47,147</b>	<b>\$ 1,404,450</b>	<b>\$ 500,000</b>	<b>\$ -</b>

**Funding Uses**





## City of Lincoln Fiscal Year 2023-2025 Biennium Budget

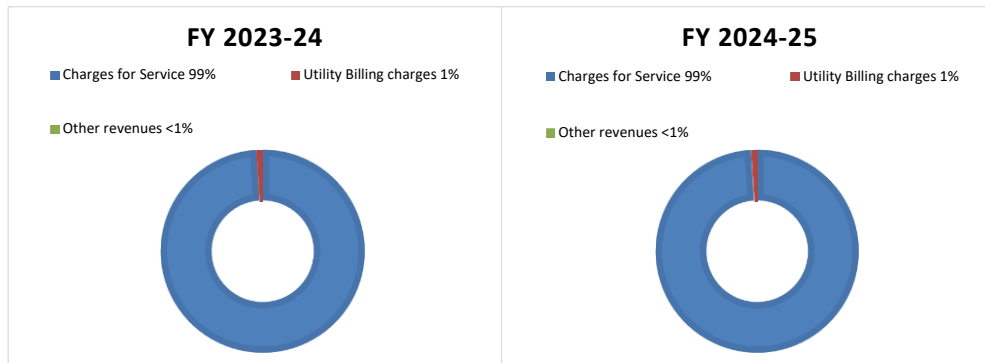


### PROPRIETARY FUNDS - WATER OPERATIONS - 710

An Enterprise fund used to report activity for which a fee is charged to external users for water services.

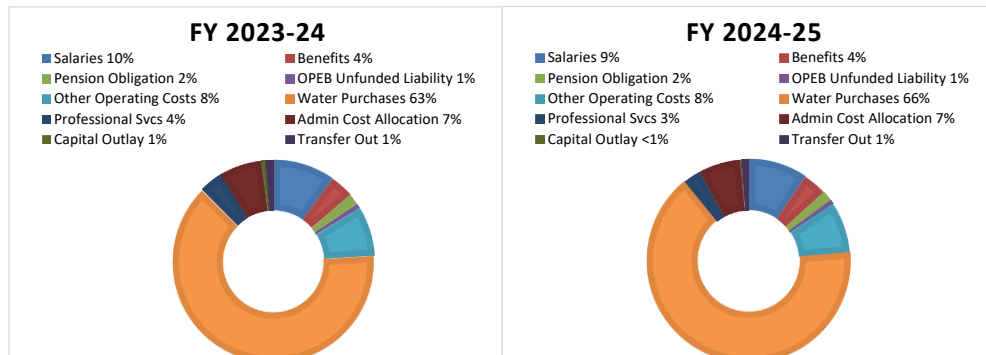
Funding Sources	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Charges for Service	12,818,722	12,010,911	12,352,600	12,550,760	12,750,920
Utility Billing charges	111,367	139,112	116,400	118,204	119,016
Other revenues	9,578	23,888	11,752	6,800	6,800
Grant	-	4,644	-	-	-
Transfer in	-	3,000,000	-	-	-
Investment	91,245	97,651	-	-	-
<b>Total</b>	<b>\$ 13,030,912</b>	<b>\$ 15,276,206</b>	<b>\$ 12,480,752</b>	<b>\$ 12,675,764</b>	<b>\$ 12,876,736</b>

#### Funding Sources



Funding Uses	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Salaries	1,243,388	1,489,837	1,403,357	1,612,873	1,595,520
Benefits	554,933	812,792	504,843	608,370	639,661
Pension Obligation	207,237	236,476	255,958	279,496	276,946
OPEB Unfunded Liability	177,072	91,509	104,612	123,759	126,857
Other Operating Costs	797,390	823,180	1,082,545	1,257,634	1,362,500
Water Purchases	8,684,791	8,877,271	9,121,278	10,138,946	11,085,342
Professional Svcs	448,539	376,496	862,785	625,241	473,775
Admin Cost Allocation	534,268	670,392	1,210,412	1,058,909	1,105,032
Capital Outlay	43,582	23,084	28,000	106,000	31,000
Transfer Out	205,420	187,151	229,189	205,740	205,378
<b>Total</b>	<b>\$ 12,896,620</b>	<b>\$ 13,588,188</b>	<b>\$ 14,802,979</b>	<b>\$ 16,016,968</b>	<b>\$ 16,902,011</b>

#### Funding Uses





## City of Lincoln Fiscal Year 2023-2025 Biennium Budget

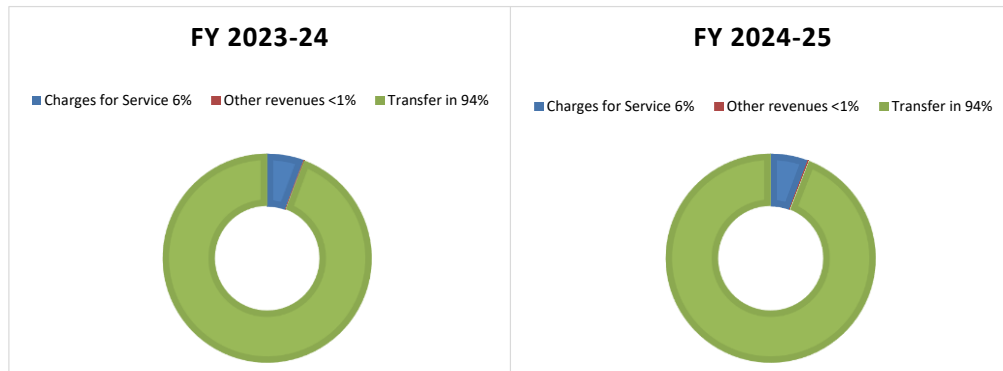


### PROPRIETARY FUNDS - WATER CAPITAL REPLACEMENT - 711

An Enterprise fund used to accumulate funding for the orderly replacement of infrastructure necessary to provide water services.

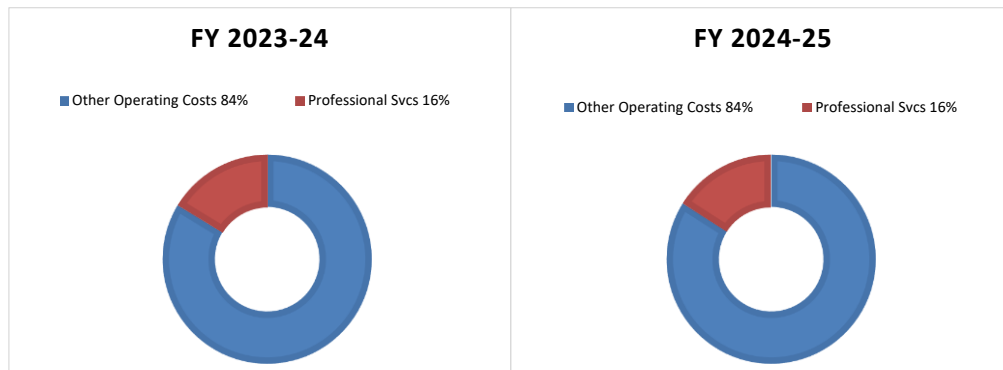
<b>Funding Sources</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Charges for Service	1,935,670	207,350	235,200	246,960	259,308
Other revenues	-	7,719	9,050	9,000	9,000
Transfer in	1,933,451	4,000,000	4,200,000	4,200,000	4,250,000
Investment	151,925	115,415	-	-	-
<b>Total</b>	<b>\$ 4,021,046</b>	<b>\$ 4,330,484</b>	<b>\$ 4,444,250</b>	<b>\$ 4,455,960</b>	<b>\$ 4,518,308</b>

#### Funding Sources



<b>Funding Uses</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Other Operating Costs	233,719	405,035	465,495	509,220	532,207
Professional Svcs	14,049	31,743	158,500	99,000	101,000
Admin Cost Allocation	20,098	16,572	-	-	-
Capital Outlay	2,392,736	1,458,684	12,300,245	3,141,500	-
Transfer Out	-	3,000,000	-	-	-
<b>Total</b>	<b>\$ 2,660,602</b>	<b>\$ 4,912,034</b>	<b>\$ 12,924,240</b>	<b>\$ 3,749,720</b>	<b>\$ 633,207</b>

#### Funding Uses





**City of Lincoln**  
Fiscal Year 2023-2025 Biennium Budget

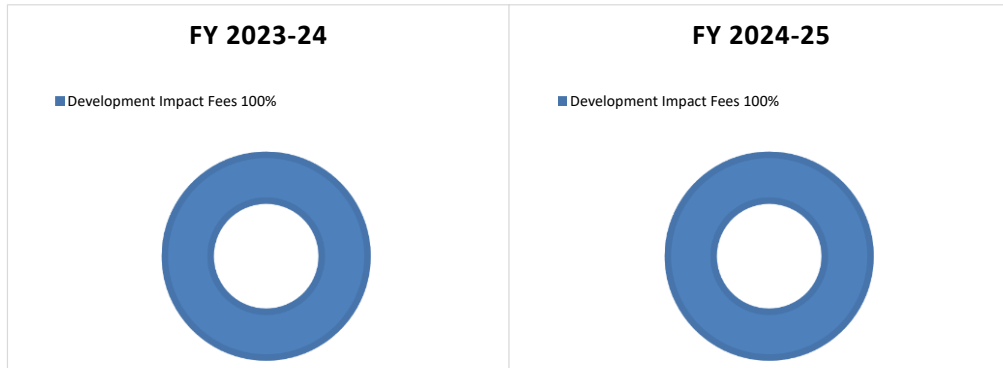


**PROPRIETARY FUNDS - WATER NON-OPERATIONS - 715**

Accounts for fees collected for the purpose of financing water facilities that are attributable to the impact of new development.

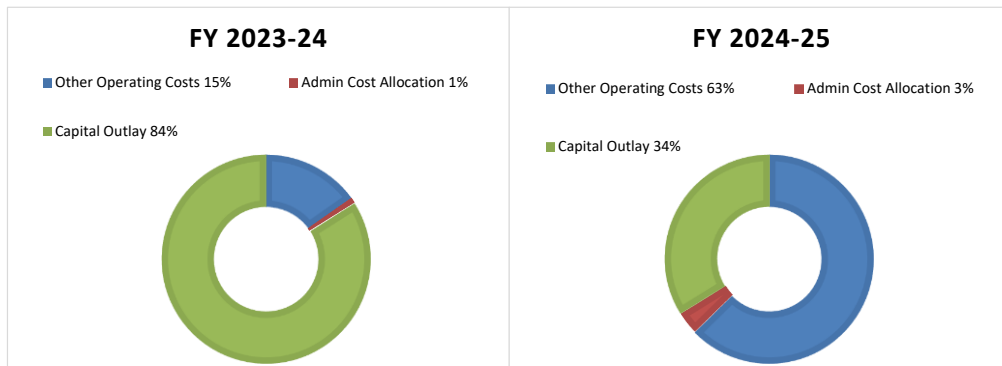
<b>Funding Sources</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Development Impact Fees	2,840,251	5,659,366	1,560,000	1,738,000	1,690,000
Other revenues	245	253	-	-	-
Project reimbursement	189,334	-	-	-	-
Investment	56,914	84,200	-	-	-
<b>Total</b>	<b>\$ 3,086,744</b>	<b>\$ 5,743,819</b>	<b>\$ 1,560,000</b>	<b>\$ 1,738,000</b>	<b>\$ 1,690,000</b>

Funding Sources



<b>Funding Uses</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Other Operating Costs	338,720	441,197	500,044	471,000	508,680
Professional Svcs	2,167	2,905	10,000	-	-
Admin Cost Allocation	4,599	10,524	28,819	27,084	28,263
Capital Outlay	1,611,143	13,040	318,373	2,612,500	275,000
<b>Total</b>	<b>\$ 1,956,629</b>	<b>\$ 467,666</b>	<b>\$ 857,236</b>	<b>\$ 3,110,584</b>	<b>\$ 811,943</b>

Funding Uses





## City of Lincoln Fiscal Year 2023-2025 Biennium Budget

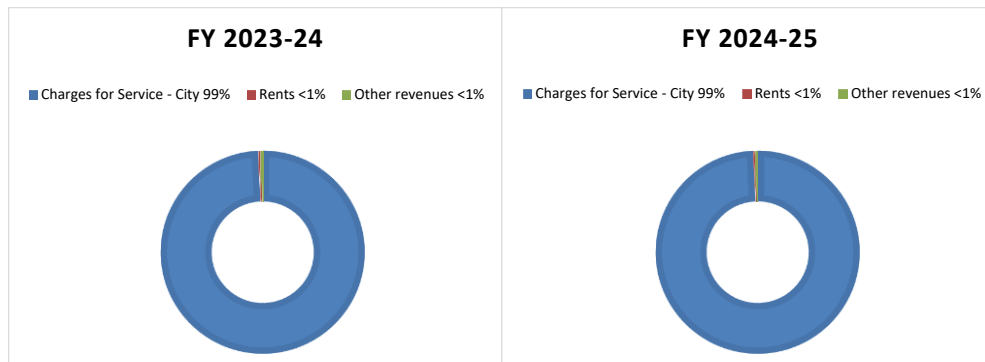


### PROPRIETARY FUNDS - WASTEWATER OPERATIONS - 720

An Enterprise fund used to report activity for which a fee is charged to external users for wastewater services.

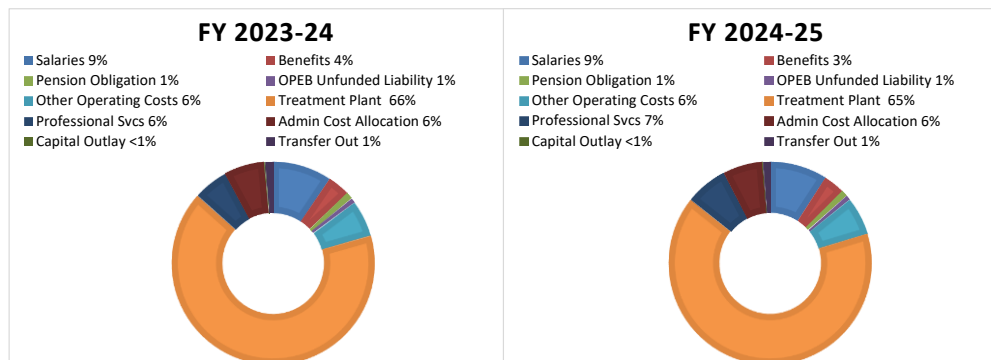
Funding Sources	Actuals	Actuals	Projected	Budget	Budget
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Charges for Service - City	8,623,656	8,860,894	9,157,340	9,282,400	9,407,200
Charges for Service - County	2,580,233	404,155	1,155,948	-	-
Rents	72,090	24,000	24,000	24,000	24,000
Other revenues	15,545	71,812	44,250	44,250	44,250
Transfer in	1,760,870	-	-	-	-
Investment	115,238	110,082	-	-	-
<b>Total</b>	<b>\$ 13,167,632</b>	<b>\$ 9,470,943</b>	<b>\$ 10,381,538</b>	<b>\$ 9,350,650</b>	<b>\$ 9,475,450</b>

#### Funding Sources



Funding Uses	Actuals	Actuals	Projected	Budget	Budget
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Salaries	979,689	1,131,954	1,146,847	1,260,972	1,279,255
Benefits	487,975	523,050	452,823	482,504	488,237
Pension Obligation	115,597	128,799	159,915	143,886	142,725
OPEB Unfunded Liability	150,344	78,328	99,828	101,742	104,290
Other Operating Costs	550,626	557,218	761,396	779,388	856,123
Treatment Plant	6,539,674	7,072,492	6,890,963	8,877,496	9,236,064
Professional Svcs	213,300	311,256	615,949	746,107	936,690
Admin Cost Allocation	456,365	582,876	929,423	854,403	891,618
Capital Outlay	4,939	10,202	47,400	35,000	25,000
Transfer Out	194,782	160,415	5,013,229	165,722	165,430
<b>Total</b>	<b>\$ 9,693,291</b>	<b>\$ 10,556,590</b>	<b>\$ 16,117,773</b>	<b>\$ 13,447,220</b>	<b>\$ 14,125,432</b>

#### Funding Uses





**City of Lincoln**  
Fiscal Year 2023-2025 Biennium Budget



**PROPRIETARY FUNDS - WASTEWATER CAPITAL REPLACEMENT - 721**

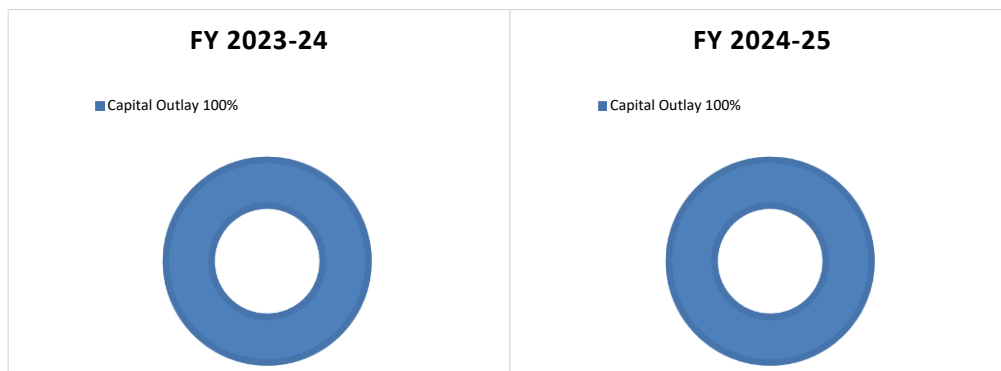
An Enterprise fund used to accumulate funding for the orderly replacement of infrastructure necessary to provide wastewater services.

<b>Funding Sources</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Other revenues	77,990	238,027	-	-	-
Project reimbursement	-	564,163	-	-	-
Investment	73,289	44,554	-	-	-
<b>Total</b>	<b>\$ 151,279</b>	<b>\$ 846,744</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Funding Sources**

<b>Funding Uses</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Other Operating Costs	1,854	7,346	45	-	-
Professional Svcs	2,807	1,664	2,400	-	-
Capital Outlay	1,435,932	1,055,033	2,049,231	595,000	1,265,000
<b>Total</b>	<b>\$ 1,440,593</b>	<b>\$ 1,064,043</b>	<b>\$ 2,051,676</b>	<b>\$ 595,000</b>	<b>\$ 1,265,000</b>

**Funding Uses**







**City of Lincoln**  
Fiscal Year 2023-2025 Biennium Budget

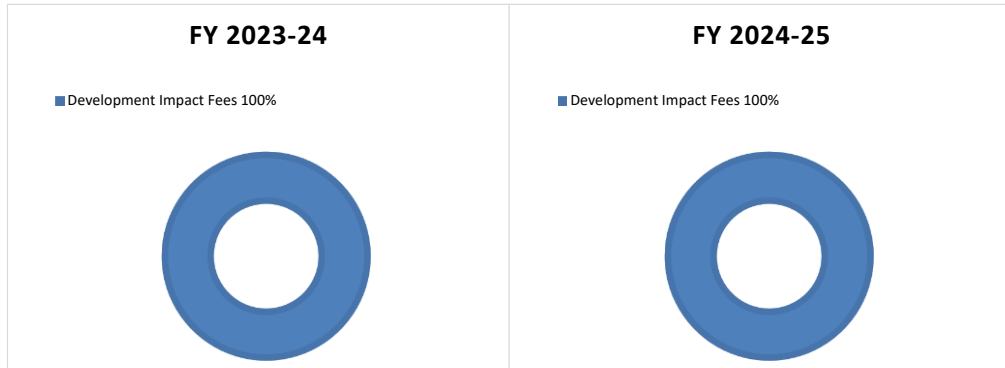


**PROPRIETARY FUNDS - WASTEWATER NON-OPERATIONS - 725**

Accounts for fees collected for the purpose of financing wastewater connection and reclaimed water facilities that are attributable to the impact of new development.

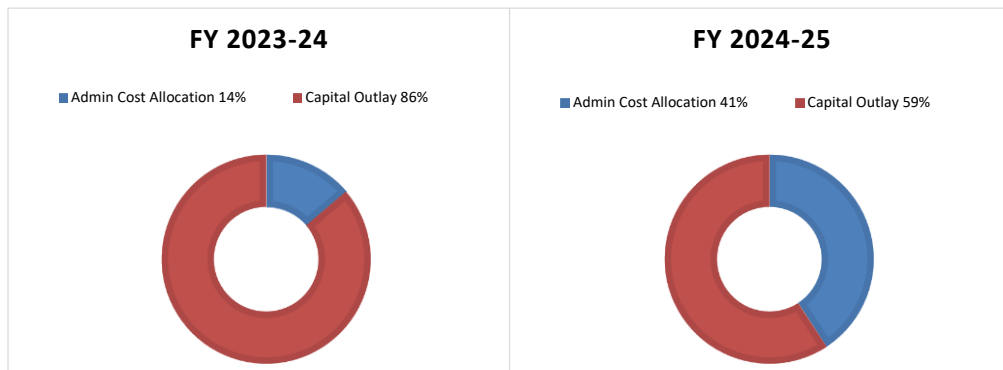
<b>Funding Sources</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Development Impact Fees	1,727,479	4,473,410	1,997,516	4,852,000	5,100,000
Project reimbursement	1,209,271	-	-	-	-
Grant	-	-	452,000	-	-
Investment	77,460	86,018	-	-	-
<b>Total</b>	<b>\$ 3,014,210</b>	<b>\$ 4,559,428</b>	<b>\$ 2,449,516</b>	<b>\$ 4,852,000</b>	<b>\$ 5,100,000</b>

**Funding Sources**



<b>Funding Uses</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Other Operating Costs	208,238	1,001,768	-	-	-
Professional Svcs	2,958	3,140	4,000	-	-
Admin Cost Allocation	-	-	14,410	303,982	317,222
Capital Outlay	27,205	4,036,576	2,173,941	1,900,000	460,000
Transfer Out	-	-	2,974,381	-	-
<b>Total</b>	<b>\$ 238,401</b>	<b>\$ 5,041,484</b>	<b>\$ 5,166,732</b>	<b>\$ 2,203,982</b>	<b>\$ 777,222</b>

**Funding Uses**





## City of Lincoln Fiscal Year 2023-2025 Biennium Budget

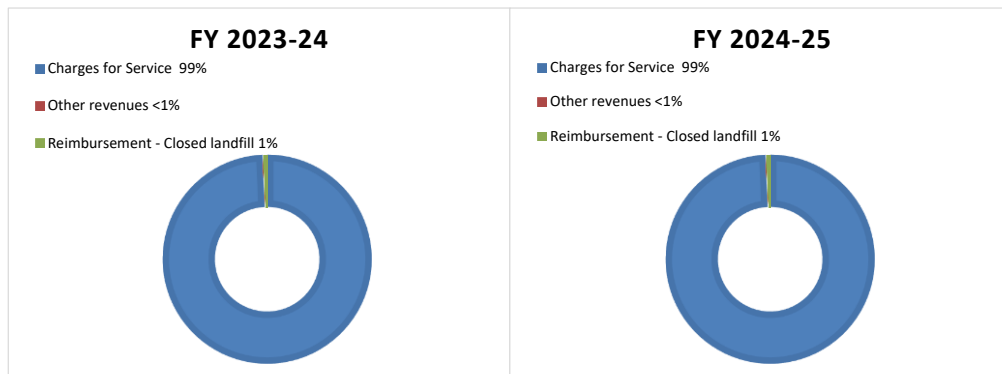


### PROPRIETARY FUNDS - SOLID WASTE OPERATIONS - 730

An Enterprise fund used to report activity for which a fee is charged to external users for solid waste services.

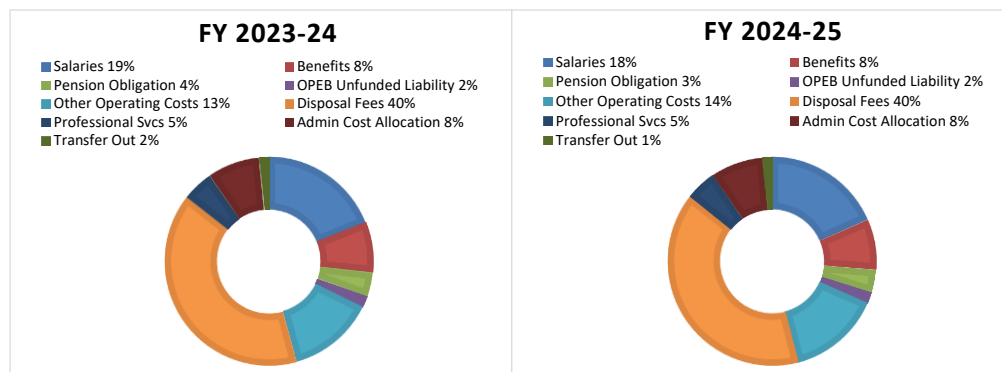
Funding Sources	Actuals	Actuals	Projected	Budget	Budget
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Charges for Service	7,368,166	7,705,392	7,954,344	7,968,200	7,982,232
Other revenues	81,384	148,348	7,765	7,900	8,100
Grant	12,125	25,007	5,351	-	-
Reimbursement - Closed landfill	27,060	8,031	50,000	50,000	50,000
Investment	150,778	102,890	-	-	-
<b>Total</b>	<b>\$ 7,639,513</b>	<b>\$ 7,989,668</b>	<b>\$ 8,017,460</b>	<b>\$ 8,026,100</b>	<b>\$ 8,040,332</b>

#### Funding Sources



Funding Uses	Actuals	Actuals	Projected	Budget	Budget
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Salaries	1,304,385	1,451,116	1,552,447	1,810,894	1,850,272
Benefits	625,347	997,055	661,900	750,421	786,644
Pension Obligation	228,776	264,716	286,187	353,046	350,702
OPEB Unfunded Liability	204,130	113,614	156,533	178,332	182,796
Other Operating Costs	587,325	795,598	1,217,928	1,289,615	1,446,631
Disposal Fees	2,122,733	2,713,754	2,800,000	3,821,906	3,988,926
Professional Svcs	41,073	127,236	492,193	458,213	482,839
Admin Cost Allocation	290,435	377,652	770,917	771,150	804,739
Capital Outlay	1,338	-	253,558	-	-
Transfer Out	3,370,616	106,943	143,909	147,071	146,812
<b>Total</b>	<b>\$ 8,776,158</b>	<b>\$ 6,947,684</b>	<b>\$ 8,335,572</b>	<b>\$ 9,580,648</b>	<b>\$ 10,040,361</b>

#### Funding Uses





**City of Lincoln**  
Fiscal Year 2023-2025 Biennium Budget



**PROPRIETARY FUNDS - SOLID WASTE CAPITAL REPLACEMENT - 731**

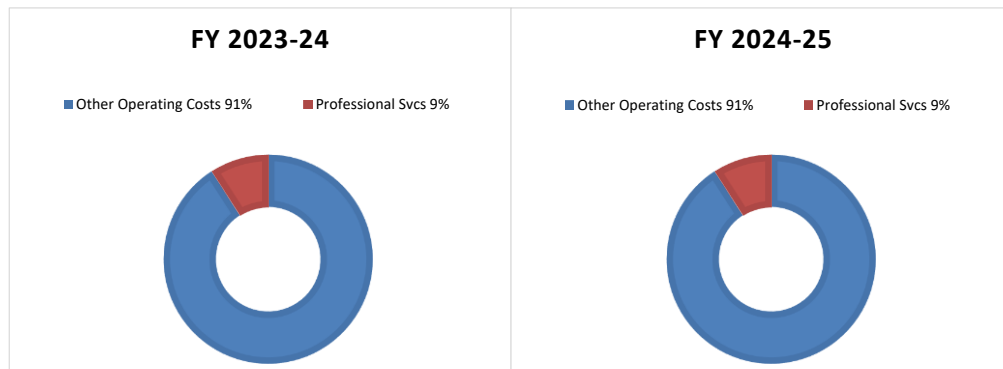
An Enterprise fund used to accumulate funding for the orderly replacement of infrastructure necessary to provide solid waste services.

<b>Funding Sources</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Transfer In	3,100,000	-	-	-	-
Investment	31,065	-	-	-	-
<b>Total</b>	<b>\$ 3,131,065</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Funding Sources**

<b>Funding Uses</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Other Operating Costs	730	26,212	122,954	150,000	150,000
Professional Svcs	6,502	6,868	7,800	15,000	15,000
Admin Cost Allocation	1,324	780	-	-	-
Capital Outlay	1,067,320	302,046	1,099,799	-	-
<b>Total</b>	<b>\$ 1,075,876</b>	<b>\$ 335,906</b>	<b>\$ 1,230,553</b>	<b>\$ 165,000</b>	<b>\$ 165,000</b>

**Funding Uses**





**City of Lincoln**  
Fiscal Year 2023-2025 Biennium Budget

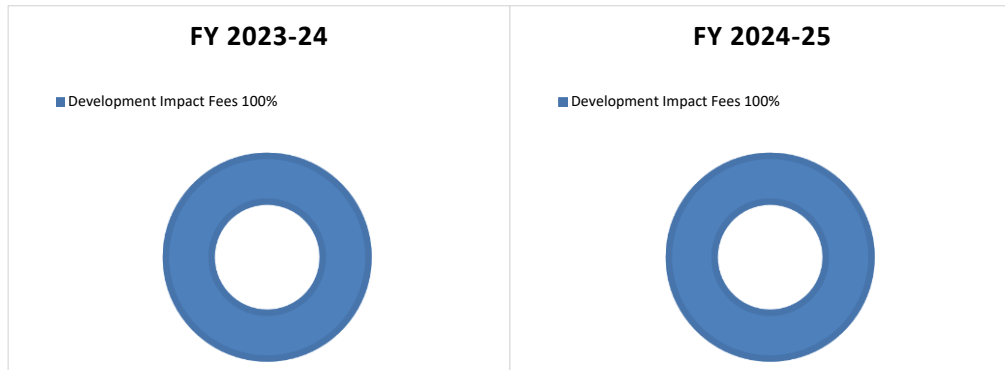


**PROPRIETARY FUNDS - SOLID WASTE NON-OPERATIONS - 735**

Accounts for fees collected for the purpose of financing solid waste facilities that are attributable to the impact of new development.

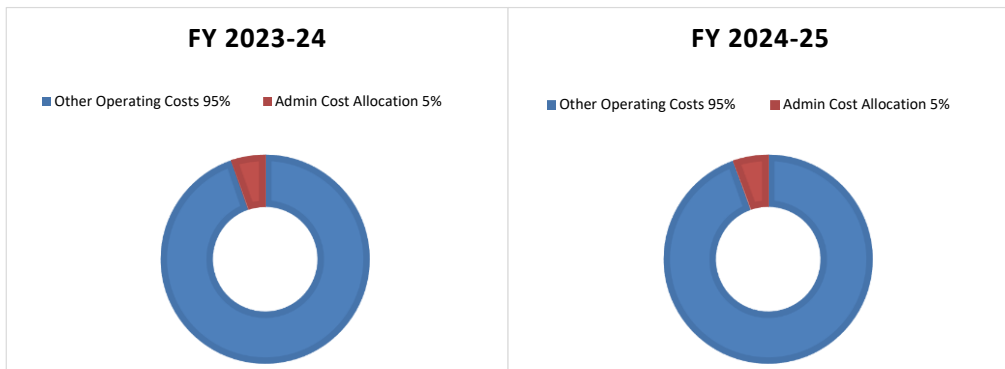
<b>Funding Sources</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Development Impact Fees	666,795	971,904	347,000	411,000	420,000
Interfund Loan interest/principal	6,277	176,415	-	-	-
Investment	36,367	35,587	-	-	-
Loss on sale of asset	(139,799)	-	-	-	-
<b>Total</b>	<b>\$ 569,640</b>	<b>\$ 1,183,906</b>	<b>\$ 347,000</b>	<b>\$ 411,000</b>	<b>\$ 420,000</b>

**Funding Sources**



<b>Funding Uses</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Projected FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Budget FY 24-25</b>
Other Operating Costs	60,600	133,670	162,956	150,000	150,000
Professional Svcs	1,394	1,302	2,000	-	-
Admin Cost Allocation	2,337	3,048	7,205	8,231	8,590
Capital Outlay	-	-	1,142,557	-	-
<b>Total</b>	<b>\$ 64,331</b>	<b>\$ 138,020</b>	<b>\$ 1,314,718</b>	<b>\$ 158,231</b>	<b>\$ 158,590</b>

**Funding Uses**





## City of Lincoln Fiscal Year 2023-2025 Biennium Budget

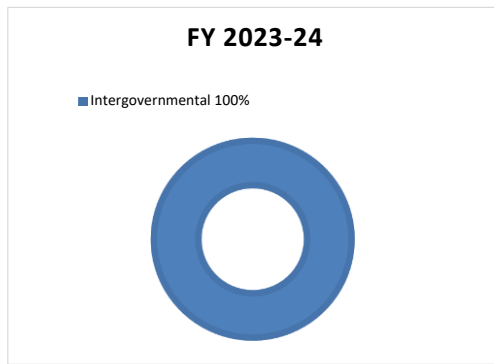


### PROPRIETARY FUNDS - TRANSIT OPERATIONS - 740

An Enterprise fund used to account for transit activity operated by Placer County. Funding comes from Transportation Development Act Funds.

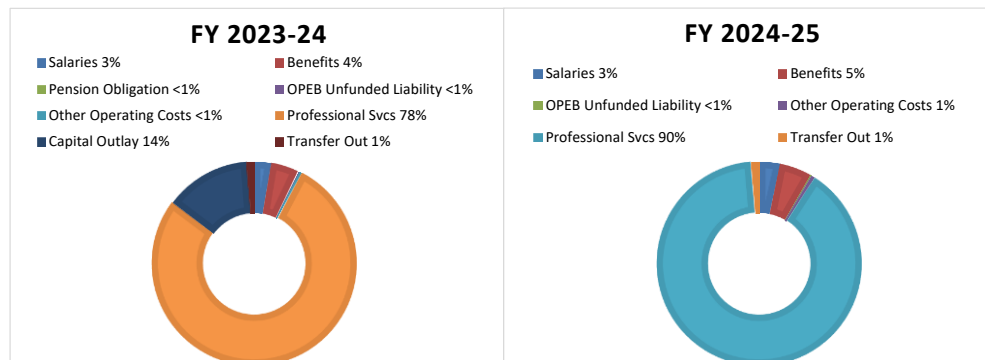
Funding Sources	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Intergovernmental	459,515	732,426	202,581	1,389,304	-
Other revenues	63	-	-	-	-
Investment	15,111	9,916	-	-	-
<b>Total</b>	<b>\$ 474,689</b>	<b>\$ 742,342</b>	<b>\$ 202,581</b>	<b>\$ 1,389,304</b>	<b>\$ -</b>

#### Funding Sources



Funding Uses	Actuals FY 20-21	Actuals FY 21-22	Projected FY 22-23	Budget FY 23-24	Budget FY 24-25
Salaries	20,472	9,386	14,498	20,087	21,092
Benefits	34,667	32,003	31,146	32,091	33,447
Pension Obligation	94	1,156	6,601	117	-
OPEB Unfunded Liability	5,365	1,543	1,519	1,529	1,567
Other Operating Costs	14,943	8,604	10,840	3,000	4,000
Professional Svcs	287,098	463,889	489,750	572,200	591,500
Admin Cost Allocation	34,901	35,532	43,229	-	-
Capital Outlay	-	-	-	100,000	-
Transfer Out	-	13,368	7,995	9,019	9,003
<b>Total</b>	<b>\$ 397,540</b>	<b>\$ 565,481</b>	<b>\$ 605,578</b>	<b>\$ 738,043</b>	<b>\$ 660,609</b>

#### Funding Uses





## City of Lincoln Fiscal Year 2023-2025 Biennium Budget

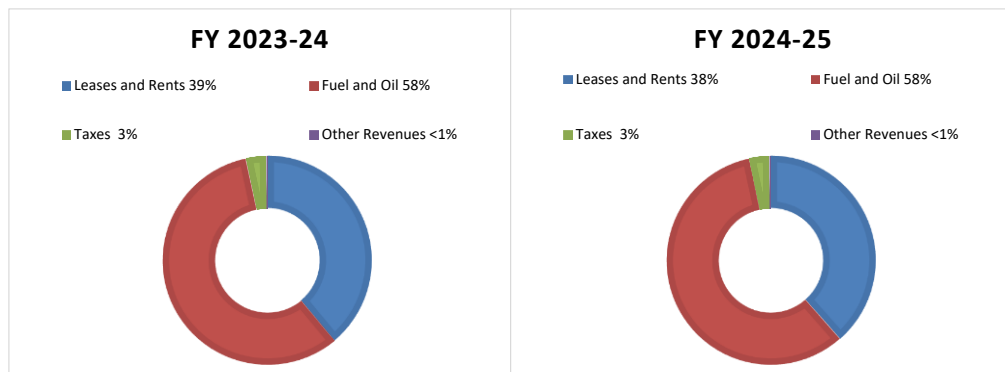


### PROPRIETARY FUNDS - AIRPORT OPERATIONS - 750

An Enterprise fund used to report activity for which a fee is charged to external users for airport services.

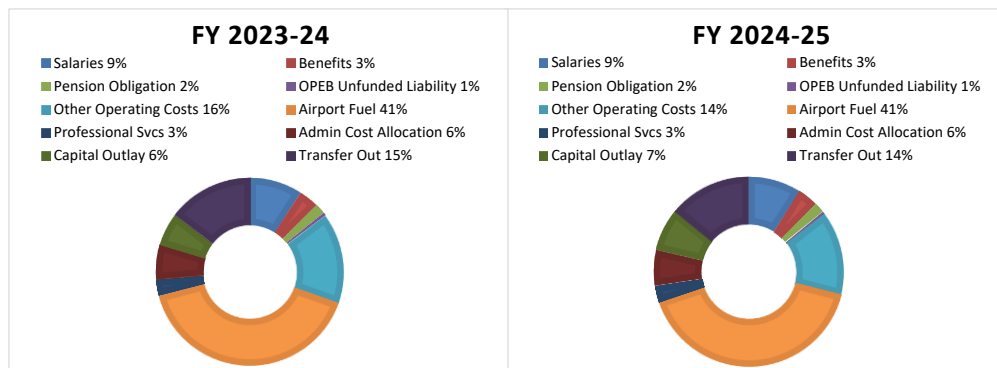
Funding Sources	Actuals	Actuals	Projected	Budget	Budget
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Leases and Rents	675,891	595,858	752,700	763,681	774,851
Fuel and Oil	792,875	998,383	1,100,000	1,130,000	1,170,000
Taxes	37,984	39,689	68,800	60,034	61,820
Other Revenues	10,031	18,856	14,300	5,800	5,800
Investment	3,668	4,186	-	-	-
<b>Total</b>	<b>\$ 1,520,449</b>	<b>\$ 1,656,972</b>	<b>\$ 1,935,800</b>	<b>\$ 1,959,515</b>	<b>\$ 2,012,471</b>

#### Funding Sources



Funding Uses	Actuals	Actuals	Projected	Budget	Budget
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Salaries	137,727	143,157	145,336	190,508	194,986
Benefits	68,618	87,952	55,238	71,497	75,091
Pension Obligation	25,766	29,031	31,579	37,270	37,050
OPEB Unfunded Liability	15,313	6,994	9,188	10,777	11,047
Other Operating Costs	251,954	271,076	225,218	327,139	311,163
Airport Fuel	554,079	836,742	950,000	850,000	890,000
Professional Svcs	38,691	31,815	54,867	58,783	61,533
Admin Cost Allocation	59,917	73,956	122,482	125,247	130,702
Capital Outlay	47	25,648	119,470	120,000	158,750
Transfer Out	304,896	308,418	303,742	305,984	305,445
<b>Total</b>	<b>\$ 1,457,008</b>	<b>\$ 1,814,789</b>	<b>\$ 2,017,120</b>	<b>\$ 2,097,205</b>	<b>\$ 2,175,767</b>

#### Funding Uses





## Department Operating Budgets Overview

The Department Operating Budget section contains the operating budget for each of the 11 operational departments and their associated divisions. Each department summary begins with a general overview of the services that department provides, a list of prior year accomplishments and a listing of goals for the biennium budget cycle and how those goals correlate with the Council's strategic priorities. Behind each department summary is a detailed listing of each division's costs and funding source.

Each divisions expense is categorized by the following major expenditures:

- Salaries
- Benefits
- Pension Obligation
- OPEB Unfunded Liability
- Other Operating Costs
- Utilities
- Professional Services
- Capital Outlay

Individual division expense budgets will also outline major expenditures unique to their division such as Airport Fuel, or Solid Waste disposal fees.

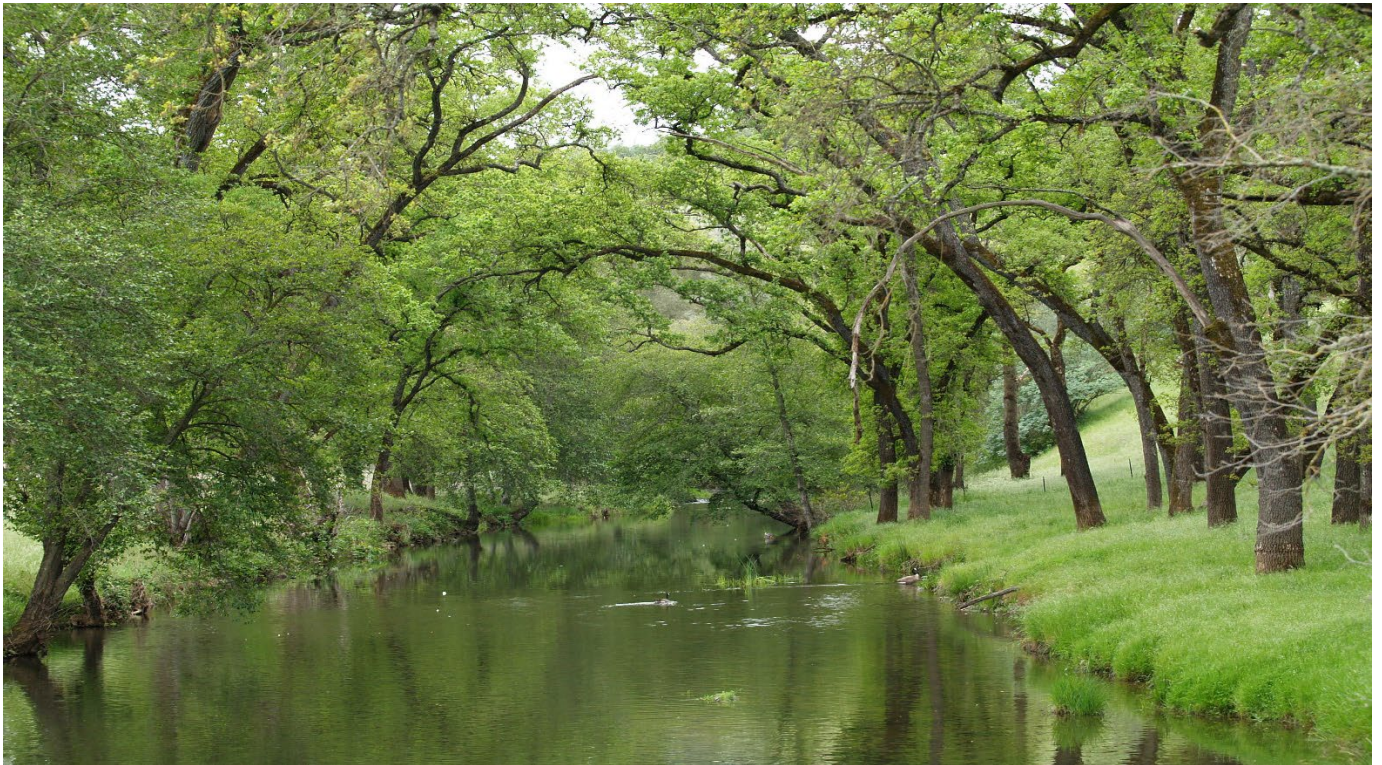


Photo credit: Judy LaBarge



## City Council & City Treasurer

### Mission

To provide the highest level of service responsive to our community's expectation and to enhance quality of life and economic vitality.

### Vision

America's Hometown—A City of Opportunity

### Values

Customer Focus - Team Orientation - Innovation & Creativity Integrity - Accountability



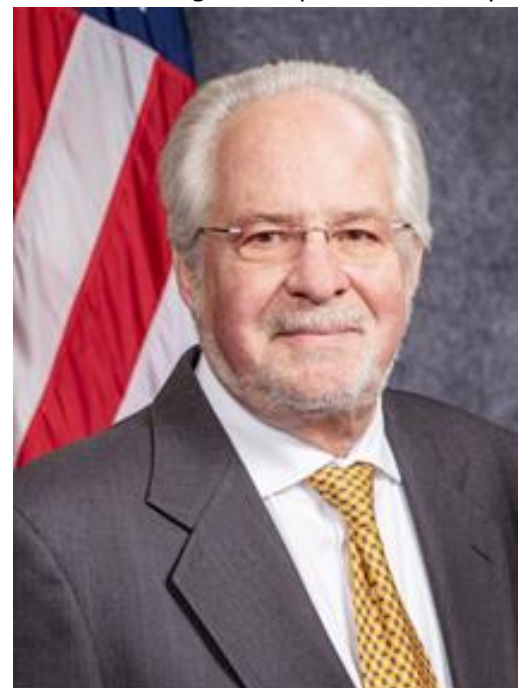
Back Row: Councilmember Lauritsen, Mayor Joiner, Councilmember Brown.  
Front Row: Councilmember Andreatta, Mayor Pro Tem Karleskint.

## Department Description

**City Council:** The City Council consists of five representatives currently elected by district to four-year overlapping terms. Council Members must be residents of the City and the positions of Mayor and Vice Mayor are rotated annually as determined by the Municipal Code. The Mayor conducts the Council meetings and represents the City on ceremonial occasions.

The Council is the policy and legislative body of the City and formulates policies in response to the needs, values, and interests of the citizens of Lincoln. The Council hires the City Manager and City Attorney and makes appointments to boards, committees and commissions. The Council acts to influence local, regional and state policies favorable to the City of Lincoln through various regional organizations.

**City Treasurer:** The City Treasurer is elected and is also required to be a resident of the City. With the assistance of the Finance Director and outside professionals, the Treasurer acts as general auditor of all municipal finances, and chairs the investments oversight committee.



Richard Pearl, City Treasurer





## Strategic Priorities

**Economic Development:** Strategic investments that ensure long-term fiscal sustainability via growth of jobs and local revenues.

**Infrastructure:** Underlying foundation on which the continuance and growth of our community depends.

**Organizational Efficiency:** To bring about an optimal organizational size and structure to ensure agility in meeting operational demands and achieving sustainable practices in the face of rapidly changing environments.

**Team Cohesion:** Council and staff unity in fulfilling the organization's vision and mission.

**Sustainable Fiscal Health:** Sound financial management, sound accounting policies and procedures, being good stewards of the public's money and being transparent with the City's financials.

**Public Safety Service Levels:** Increase Public Safety service levels to .85 sworn officers for police services and .66 fire fighters for fire services for every 1,000 residents.

# CITY COUNCIL / TREASURER

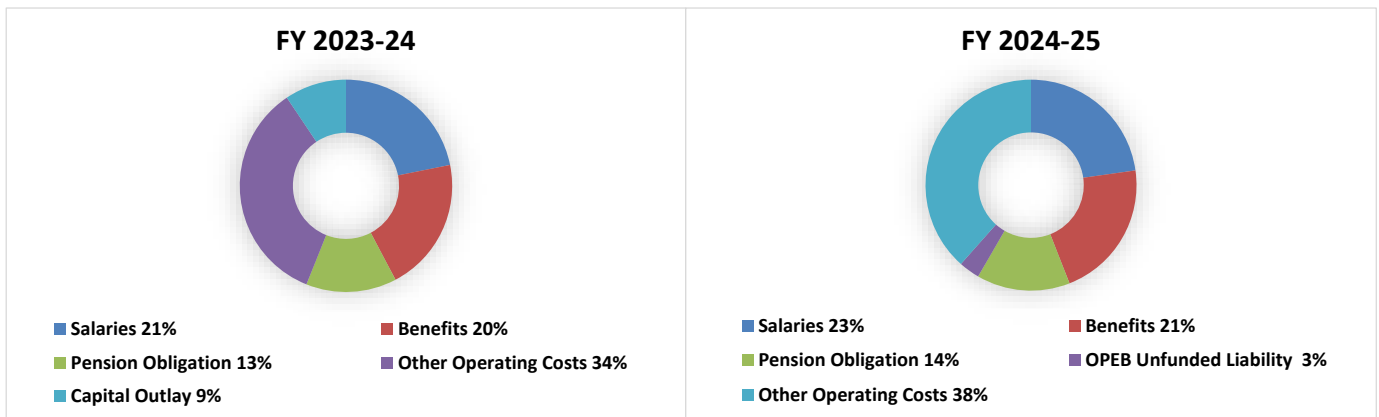
## FY 2023/2025 Biennium Budget

### DEPARTMENT BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 48,172	\$ 47,870	\$ 47,760	\$ 47,346	\$ 55,620	\$ 55,620	22.8%
Benefits	\$ 22,311	\$ 22,936	\$ 23,713	\$ 31,846	\$ 52,002	\$ 52,002	21.3%
Pension Obligation	\$ 23,313	\$ 27,535	\$ 31,223	\$ 31,223	\$ 35,133	\$ 34,953	14.3%
OPEB Unfunded Liability	\$ 6,072	\$ 5,780	\$ -	\$ -	\$ 7,643	\$ 7,835	3.2%
Other Operating Costs	\$ 40,489	\$ 79,247	\$ 70,199	\$ 88,270	\$ 87,880	\$ 93,894	38.4%
Professional Services	\$ 1,476	\$ 147,352	\$ 8,000	\$ 49,000	\$ -	\$ -	0.0%
Capital Outlay	\$ 38,519	\$ 38,841	\$ 35,917	\$ 28,731	\$ 25,680	\$ -	0.0%
Community Programs	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	0.0%
<b>TOTALS</b>	<b>\$ 180,352</b>	<b>\$ 369,561</b>	<b>\$ 219,312</b>	<b>\$ 276,416</b>	<b>\$ 263,958</b>	<b>\$ 244,304</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 180,352	\$ 319,549	\$ 219,312	\$ 256,396	\$ 263,958	\$ 244,304	100.0%
#102 - Standard Allowance	\$ -	\$ 50,000	\$ -	\$ 20,000	\$ -	\$ -	0.0%
#600 - Internal Services Fund	\$ -	\$ 12	\$ -	\$ 20	\$ -	\$ -	0.0%
<b>TOTALS</b>	<b>\$ 180,352</b>	<b>\$ 369,561</b>	<b>\$ 219,312</b>	<b>\$ 276,416</b>	<b>\$ 263,958</b>	<b>\$ 244,304</b>	<b>100.0%</b>

### TOP FIVE EXPENDITURES





## City Attorney

The **City Attorney's** Office provides a wide range of legal services for the City Council, City Boards and Commissions, and operating departments, as well as housing Code Enforcement. Major activities include: day-to-day legal advice to City officials and employees of every department; drafting contracts, opinions, resolutions, and ordinances; defending the City, its officers and employees in civil litigation and negotiating settlements; handling minor collection cases on the City's behalf generally related to utilities and the airport; prosecuting criminal and civil violations of the City's Municipal Code; negotiating civil settlements, franchises, contracts and agreements on behalf of the City; assisting in Municipal Code updates; presenting legislative and case law updates and presentations to affected departments; support of the City's regulatory compliance including but not limited to CEQA, AB 1600, Proposition 218; support development with plan and map reviews, CUPs and COAs; performing liaison activities with the news media and the local bar; and networking with other cities through the League of California Cities City Attorney Division.



## 2022-23 ACCOMPLISHMENTS

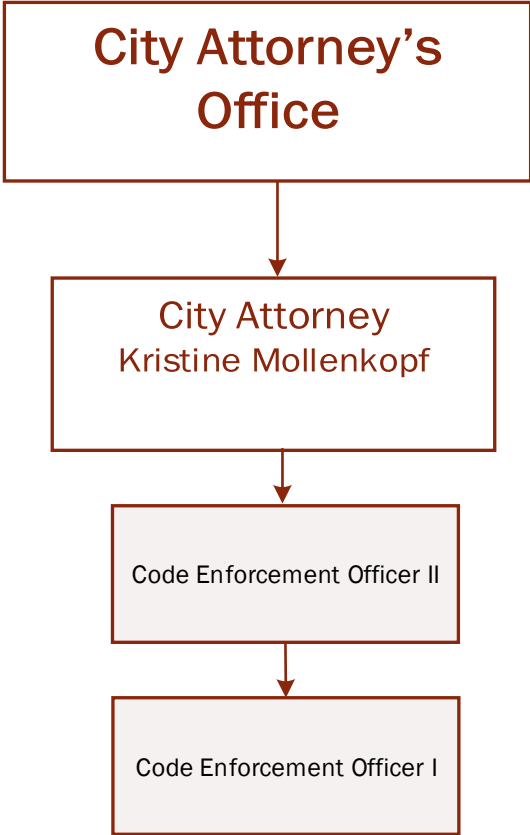
- Regular reporting to City Council regarding the status of new, ongoing and anticipated litigation
- Assisted in growth and effectiveness of the Homeless Task Force's Adopt-A-Creek program and bag exchange project
- Support of Community Development on specific plans, development projects, infill and rezoning projects, annexations, economic development and old town revitalization projects
- Proactively and strategically provided transactional and advisory legal support for all City services and functions, adding value to all programs through active avoidance of liability and efficient use of community resources

## 2023-25 GOALS

- **Organizational Excellence and Economic Development:** Ongoing development of Code Enforcement professionals and programs to improve the quality of life in Lincoln and preserve and protect our local businesses and property values
- **Organizational Excellence and Team Cohesion:** Continue to identify and develop strategies to address homelessness by collaborating with businesses and property owners, members of the community, non-profit organizations, law enforcement and other City staff
- **Organizational Excellence and Team Cohesion:** Implementation of strategic neighborhood initiatives to educate the community regarding the role of Code Enforcement to ensure healthy neighborhoods and preserve property values



- **Organizational Excellence and Team Cohesion:** Continue attendance at community outreach events and participate in media opportunities to educate residents about the City's Municipal Codes, especially the Property Nuisance Ordinance, in an effort to reduce complaints and improve the quality of life
- **Team Cohesion:** Continue supporting City departments in achieving City Council's priorities by giving sound legal advice and assisting staff in formulating workable solutions
- **Organizational Excellence:** Provide accurate and complete legal information and advice to the City Council, commissions, boards, and staff
- **Team Cohesion:** Contribute to the effective administration and management of the City
- **Organizational Excellence:** Promote to the public a positive image of the City, City Council and City Attorney's Office



# CITY ATTORNEY

## FY 2023/2025 Biennium Budget

### POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
City Attorney	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer I / II	1.00	1.00	2.00	2.00	2.00
<b>TOTALS</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

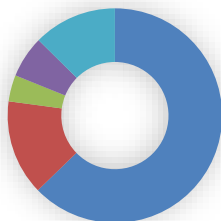
### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 290,728	\$ 302,313	\$ 386,131	\$ 327,357	\$ 361,269	\$ 368,701	62.5%
Benefits	\$ 33,294	\$ 32,890	\$ 48,512	\$ 51,364	\$ 82,804	\$ 86,224	14.6%
Pension Obligation	\$ 23,313	\$ 324	\$ 460	\$ 460	\$ 583	\$ -	0.0%
OPEB Unfunded Liability	\$ 5,921	\$ 11,271	\$ 15,184	\$ 15,184	\$ 22,931	\$ 23,504	4.0%
Other Operating Costs	\$ 14,177	\$ 21,662	\$ 38,670	\$ 27,032	\$ 36,250	\$ 41,300	7.0%
Professional Services	\$ 81,362	\$ 260,044	\$ 290,000	\$ 228,802	\$ 72,500	\$ 70,000	11.9%
Settlement Payout	\$ -	\$ -	\$ -	\$ 950,000	\$ -	\$ -	0.0%
<b>TOTALS</b>	<b>\$ 448,795</b>	<b>\$ 628,505</b>	<b>\$ 778,957</b>	<b>\$ 1,600,200</b>	<b>\$ 576,337</b>	<b>\$ 589,729</b>	<b>100%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 218,570	\$ 293,571	\$ 301,127	\$ 249,812	\$ 295,997	\$ 304,386	51.6%
#248 - Development Services	\$ 8,347	\$ 9,476	\$ 20,253	\$ 14,735	\$ 20,125	\$ 21,598	3.7%
#285 - CFD 2018-1 Maint	\$ 4,360	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#286 - CFD 2018-2 Safety	\$ 3,479	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#290 - Oak Tree Preservation	\$ 2,851	\$ 83,211	\$ 100,000	\$ 1,025,000	\$ 2,500	\$ -	0.0%
#600 - Internal Services Fund	\$ 45,407	\$ 52,318	\$ 55,263	\$ 50,862	\$ 59,426	\$ 62,046	10.5%
#710 - Water Operations	\$ 70,175	\$ 103,397	\$ 107,602	\$ 98,441	\$ 85,045	\$ 87,314	14.8%
#720 - Wastewater Operations	\$ 70,975	\$ 43,786	\$ 144,980	\$ 89,514	\$ 71,654	\$ 72,708	12.3%
#730 - Solid Waste Operations	\$ 12,239	\$ 12,423	\$ 12,366	\$ 47,418	\$ 13,325	\$ 13,342	2.3%
#750 - Airport Fund	\$ 12,392	\$ 30,323	\$ 37,366	\$ 24,418	\$ 28,265	\$ 28,335	4.8%
<b>TOTALS</b>	<b>\$ 448,795</b>	<b>\$ 628,505</b>	<b>\$ 778,957</b>	<b>\$ 1,600,200</b>	<b>\$ 576,337</b>	<b>\$ 589,729</b>	<b>100.0%</b>

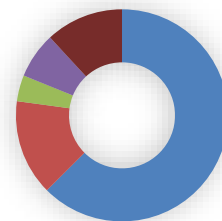
### TOP FIVE EXPENDITURES

**FY 2023-24**



- Salaries 63%
- Benefits 14%
- OPEB Unfunded Liability 4%
- Other Operating Costs 6%
- Professional Services 13%

**FY 2024-25**



- Salaries 63%
- Benefits 15%
- OPEB Unfunded Liability 4%
- Other Operating Costs 7%
- Professional Services 12%



## City Manager

Lincoln's **City Manager** is responsible for making policy recommendations to the City Council and carrying out those policies as directed by the City Council. All City services are under the direction of the City Manager and the City Manager is accountable for the day-to-day operations of all City departments and services. As the chief executive for the City organization, the City Manager must provide a balance between the desired level of municipal services and the available revenue to provide those services.

The City Manager's office also administers the City's personnel functions, public information activities, oversees economic development activities and records management operations. The City Manager also serves as the Executive Director of the Redevelopment Agency and the Lincoln Public Financing Authority.



Sean Scully, City Manager

## 2022-23 ACCOMPLISHMENTS

- Satisfied the final recommendations from the 2018 State Audit.
- Filled a large number of vacant executive leadership positions.
- In collaboration with Placer County, formed the Lincoln-SMD1 Wastewater Authority (LiSWA) to assume ownership and operations of the City's wastewater treatment plant.
- Updated and adopted the City's Public Facility Element study and fees.
- Conducted a Council workshop to refine and prioritize the Strategic Plan for the City.
- Implemented a Financial Transparency Platform to provide readily accessible information on the City's financial status and budget.
- Implemented a biennium budget process.
- Roll out and implementation of Business, Non-Profit and Mental Health Grant Programs.
- Restarting efforts to revitalize and develop the Lincoln Regional Airport including new leases, additional staffing, upgraded maintenance, and infrastructure projects.
- Initiation of a variety of economic development initiatives including hotel incentive program, strategy regarding excess airport property, grant funding for an updated downtown plan, and streamlined business license process.
- Negotiation and approval of tax sharing agreements for SUD-B and Village 5 annexation areas.
- Ongoing commitment to rightsizing Public Safety staffing level by adding 9 fire fighter positions, funded in part by the utilized available Standard Allowance revenues received as part of the American Rescue Recovery Plan Coronavirus State and Local Fiscal Recovery Funds for the next 3 fiscal years.



- Negotiation, coordination, and facilitation of updated and refreshed strategic community partnerships (Chamber of Commerce, DLA, William Jessup University, Lincoln Potters, Art League of Lincoln, Western Placer Unified School District, Placer County Water Agency etc.).
- In cooperation with City Attorney's office, creation of a homeless services/shelter pilot program intended to address community concerns related to homelessness as well as provide local solutions to long standing generally unauthorized camping areas along the ravine areas in town (implementation pending Council review).
- Funding agreement completion with Placer County Water Agency to fund a portion of the long-contemplated Ophir Water Treatment Plant thereby ensuring adequate water supply for many years into the future.
- Increased staffing and funding for the Community Development Department to meet heightened service demand for a variety of residential, commercial and light industrial projects.

## 2023-25 GOALS

- **Public Safety Service Levels:** Continue to increase Police Service Levels until a ratio of .85 sworn officers for police services for every 1,000 residents. And continue to increase Fire Service levels until a ratio of .66 fire fighters for fire services for every 1,000 residents.
- **Economic Development:** Fill the Economic Development/Communications Manager position to develop and implement economic goals for the City.
- **Organizational Efficiency:** Continue progress on the priorities of the Strategic Plan.
- **Infrastructure:** Recommend for adoption the rate studies for Water, Wastewater and Solid Waste.
- **Sustainable Fiscal Health:** Ensure viability of the City's Enterprise funds.
- **Evaluation of Potential Future Revenue Measure:** In compliance with the limited term tax sharing agreement with Placer County, the City of Lincoln is required to consider placing a revenue measure on a future ballot for voter consideration.
- **Downtown:** Completion of grant funded downtown specific plan update.
- **Homelessness Services:** Complete and roll out homeless shelter and services pilot program utilizing local and regional partnerships for appropriate services associated with the pilot program.
- **Creation of an Airport Action Plan:** Plan to consider short and long-term goals to explore ways to increase existing revenues as well as creation of new revenue streams to improve and grow the Airport.
- **Additional goals contained in City Council 2023-2025 strategic planning document.**





## Information Technology

The **Information Technology (IT) department** plays a critical role in our organization's success by providing technology solutions and support that enable our business operations to run efficiently and effectively. The department is responsible for managing our technology infrastructure, applications, and systems to ensure that they are secure, reliable, and aligned with our business goals.

One of the key functions of the IT department is to maintain our hardware/software assets, network and communications systems. Security is a critical function of the IT department. The team is responsible for ensuring that our systems and data are protected from internal and external threats. This includes implementing security protocols, performing regular security audits, and staying up-to-date with the latest security threats and vulnerabilities.

The IT department also plays a key role in driving innovation and improving our business processes. The team is constantly exploring new technologies and solutions that can help us work more efficiently and effectively. They work closely with other departments to understand their needs and identify areas where technology can help streamline their workflows and improve their outcomes.

The **Geographic Information Systems (GIS) division** in a city plays a crucial role in supporting the delivery of public services and promoting efficient decision-making. GIS technology allows City staff to manage and analyze spatial data, identify patterns and trends, and make informed decisions based on geographic information.



This division is responsible for collecting and managing a wide range of spatial data, including planning, zoning and land use information, addresses/streets and utility networks. The department ensures that this data is accurate, up-to-date, and easily accessible to other departments within the City. This includes creating custom applications and maps, providing data collection tools and spatial data to support emergency response efforts, public safety initiatives, public works, capital/development engineering and planning.

The GIS division also supports economic development efforts by providing spatial data to businesses and developers, such as information on available land and existing infrastructure. The division works with committee members and stakeholders to promote economic growth and job creation in the community.



The division plays a vital role in promoting citizen engagement and participation in local government. By providing easy access to spatial data and creating interactive mapping applications, the department allows citizens to explore and analyze data, as well as provide feedback and input on local issues.

In summary, the IT/GIS department is a vital component of our organization. They are responsible for ensuring that our technology infrastructure is secure, reliable, and aligned with our business goals. They also provide technical support to our staff and drive innovation and process improvement throughout the organization.

## 2022-23 ACCOMPLISHMENTS

In addition to providing superior services to both internal and external customers the Information Technology/Geographic Information Services department has been leading and/or implementing extensive projects city-wide. Here are few examples:

- Overhauled and created an award-winning website
- Developed and launched the Financial Transparency Dashboard
- Launched public GIS portal including a new interactive zoning map and development activity map
- Vendor selection and kickoff of Citywide Financial Software Implementation
- Upgraded AV in chambers making it easier for residents to attend hybrid style meetings
- Enhanced cybersecurity awareness through citywide training and education
- Upgrading physical security at various facilities
- Security upgrades to critical infrastructure

## 2022 BY THE NUMBERS

All numbers are calculated using the calendar year.

### Information Technology

- 3 Staff/After-hours Consultant
- 2,204 IT Tickets
- 75% increase in tickets from previous year

### Geographic Information Systems

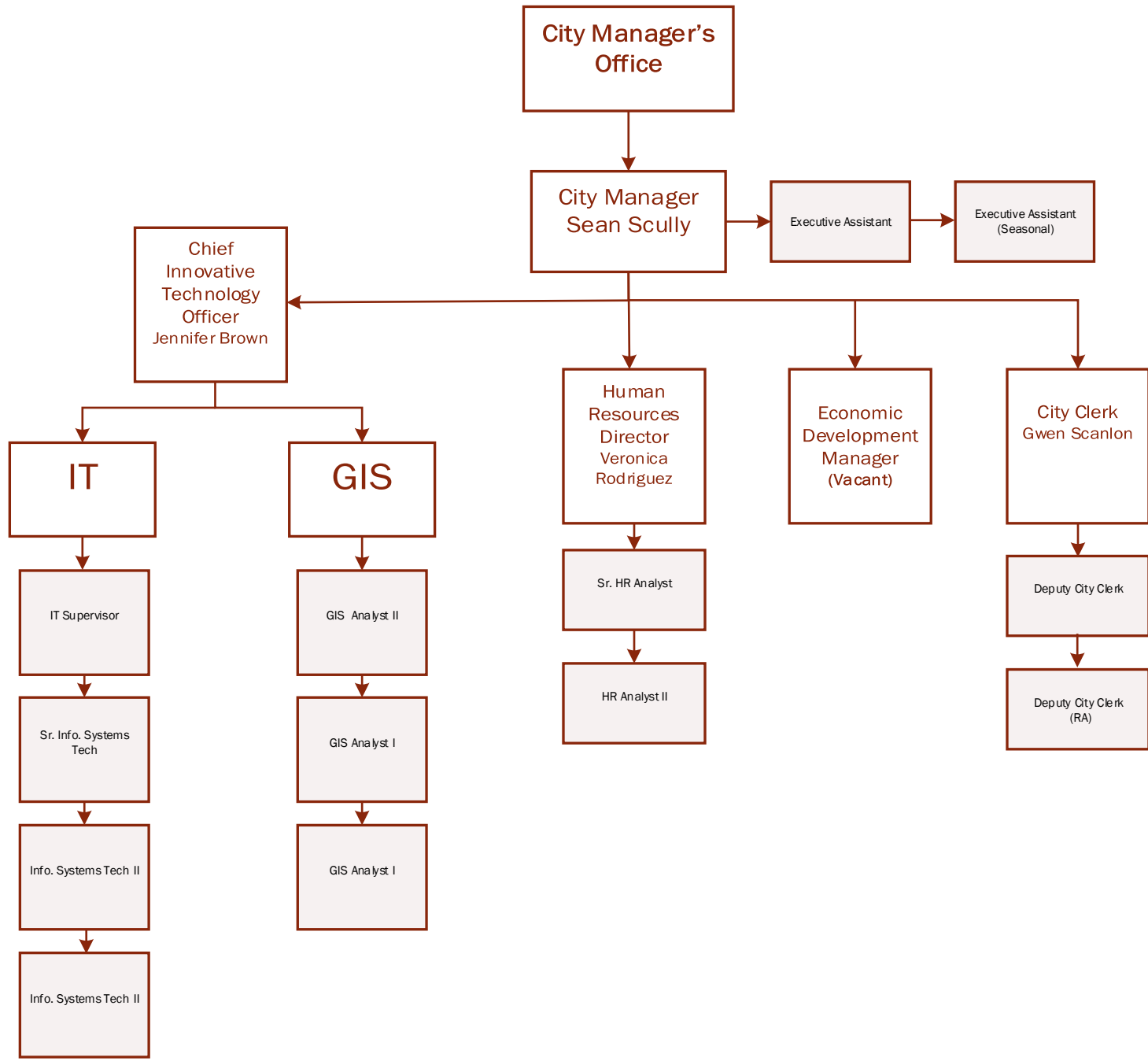
- 3 Staff/1 Consultant – Added 1 FTE in October
- 620 GIS Tickets
- 76% increase in tickets from previous year



## 2023-25 GOALS

As the Information Technology Department grows and evolves there is continuous room for improvements and efficiencies in all areas of the City. Through innovation and collaboration with other departments we can improve business processes and, in the end, provide quality services, most efficiently to our residents and local businesses.

- Continue to provide stellar service to both internal and external customers
- Complete the first phase of configuration and implementation for Tyler Munis ERP software
- Upgrade the City's electronic content management software providing a searchable public portal as well as easier access for staff
- Continue securing and hardening our cyber security presence
- Increase public outreach and communication, our social media presence and transparency to residents and businesses



# CITY MANAGER'S OFFICE

## FY 2023/2025 Biennium Budget

### AUTHORIZED POSITION INFORMATION

DIVISION	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
ADMINISTRATION	2.00	2.00	2.00	2.75	2.75
HUMAN RESOURCES	2.75	3.00	3.00	3.00	3.00
ECONOMIC DEVELOPMENT	1.50	1.50	1.00	1.00	1.00
CITY CLERK	2.00	2.00	2.00	2.00	2.00
PUBLIC INFORMATION	-	-	-	-	-
INFORMATION TECHNOLOGY / GIS	4.50	5.50	7.00	8.00	8.00
<b>TOTALS</b>	<b>12.75</b>	<b>14.00</b>	<b>15.00</b>	<b>16.75</b>	<b>16.75</b>

### DEPARTMENT BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
ADMINISTRATION	\$ 380,667	\$ 382,460	\$ 533,225	\$ 446,218	\$ 679,425	\$ 589,865	12.1%
HUMAN RESOURCES	\$ 395,428	\$ 542,952	\$ 725,784	\$ 665,893	\$ 726,332	\$ 707,354	14.6%
ECONOMIC DEVELOPMENT	\$ 143,214	\$ 74,278	\$ 318,122	\$ 101,656	\$ 256,535	\$ 266,872	5.5%
CITY CLERK	\$ 460,709	\$ 483,095	\$ 621,111	\$ 561,844	\$ 482,356	\$ 565,636	11.6%
PUBLIC INFORMATION	\$ 10,772	\$ 2,310	\$ 18,100	\$ 6,200	\$ 18,200	\$ 18,200	0.4%
INFORMATION TECHNOLOGY / GIS	\$ 1,084,192	\$ 1,613,468	\$ 2,354,899	\$ 2,179,058	\$ 2,607,541	\$ 2,712,002	55.8%
<b>TOTALS</b>	<b>\$ 2,474,982</b>	<b>\$ 3,098,563</b>	<b>\$ 4,571,241</b>	<b>\$ 3,960,869</b>	<b>\$ 4,770,389</b>	<b>\$ 4,859,929</b>	<b>100.0%</b>

EXPENDITURE CATEGORIES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 1,060,039	\$ 1,412,585	\$ 1,778,952	\$ 1,579,314	\$ 1,883,292	\$ 1,922,333	39.6%
Benefits	\$ 245,395	\$ 342,534	\$ 458,552	\$ 411,815	\$ 571,328	\$ 594,713	12.2%
Pension Obligation	\$ 48,095	\$ 57,202	\$ 67,134	\$ 67,134	\$ 38,048	\$ 34,954	0.7%
OPEB Unfunded Liability	\$ 33,395	\$ 69,361	\$ 106,319	\$ 106,319	\$ 114,650	\$ 117,520	2.4%
Other Operating Costs	\$ 586,824	\$ 661,868	\$ 1,133,350	\$ 1,012,148	\$ 1,354,765	\$ 1,425,355	29.3%
Professional Services	\$ 494,185	\$ 550,013	\$ 974,934	\$ 759,138	\$ 808,306	\$ 765,054	15.7%
Community Programs	\$ -	\$ 5,000	\$ 52,000	\$ 25,000	\$ -	\$ -	0.0%
Facade Preservation Program	\$ 7,049	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTALS</b>	<b>\$ 2,474,982</b>	<b>\$ 3,098,563</b>	<b>\$ 4,571,241</b>	<b>\$ 3,960,869</b>	<b>\$ 4,770,389</b>	<b>\$ 4,859,929</b>	<b>100.0%</b>

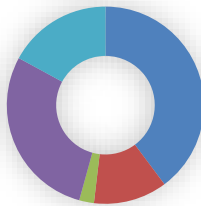
# CITY MANAGER'S OFFICE

## FY 2023/2025 Biennium Budget

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 153,714	\$ 93,720	\$ 471,496	\$ 316,677	\$ 532,749	\$ 388,176	8.0%
#101 - Property Safety Tax Share	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ -	\$ -	0.0%
#102 - Standard Allowance	\$ -	\$ -	\$ 53,000	\$ 31,500	\$ -	\$ -	0.0%
#223 - Street Fund	\$ 39,988	\$ 59,974	\$ 108,510	\$ 82,062	\$ 65,609	\$ 78,355	1.6%
#237 - ARPA Federal Assistance	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	0.0%
#248 - Development Svcs Fund	\$ 19,031	\$ 113,878	\$ 58,548	\$ 183,813	\$ 319,263	\$ 273,091	5.6%
#261 - CDBG Grants	\$ 9,944	\$ 22,579	\$ 30,000	\$ 25,000	\$ 5,897	\$ 6,192	0.1%
#264 - Cal Home Grants	\$ 3,945	\$ 3,618	\$ 4,800	\$ 4,800	\$ 3,326	\$ 3,492	0.1%
#267 - HOME Grants	\$ 3,945	\$ 3,151	\$ 4,800	\$ 4,800	\$ 5,897	\$ 6,192	0.1%
#270 - Landscape & Lighting	\$ -	\$ -	\$ 34,048	\$ 15,000	\$ 12,375	\$ 23,125	0.5%
#540 - Capital Improvements	\$ 7,049	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#600 - Internal Service Fund	\$ 2,097,278	\$ 2,503,987	\$ 3,143,612	\$ 2,881,931	\$ 3,438,715	\$ 3,651,005	75.1%
#710 - Water Fund	\$ 53,807	\$ 93,093	\$ 285,432	\$ 204,296	\$ 192,487	\$ 208,159	4.3%
#720 - Wastewater Fund	\$ 52,790	\$ 139,241	\$ 250,941	\$ 150,437	\$ 151,208	\$ 167,474	3.4%
#730 - Solid Waste Fund	\$ 33,491	\$ 60,322	\$ 117,054	\$ 51,553	\$ 42,863	\$ 54,668	1.1%
<b>TOTALS</b>	<b>\$ 2,474,982</b>	<b>\$ 3,098,563</b>	<b>\$ 4,571,241</b>	<b>\$ 3,960,869</b>	<b>\$ 4,770,389</b>	<b>\$ 4,859,929</b>	<b>100.0%</b>

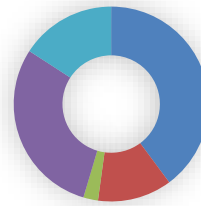
### TOP FIVE EXPENDITURES

FY 2023-24



- Salaries 39%
- Benefits 12%
- OPEB Unfunded Liability 2%
- Other Operating Costs 28%
- Professional Services 17%

FY 2024-25



- Salaries 40%
- Benefits 12%
- OPEB Unfunded Liability 2%
- Other Operating Costs 29%
- Professional Services 16%

# CITY MANAGER'S OFFICE

## ADMINISTRATION FY 2023/2025 Biennium Budget

### POSITION INFORMATION

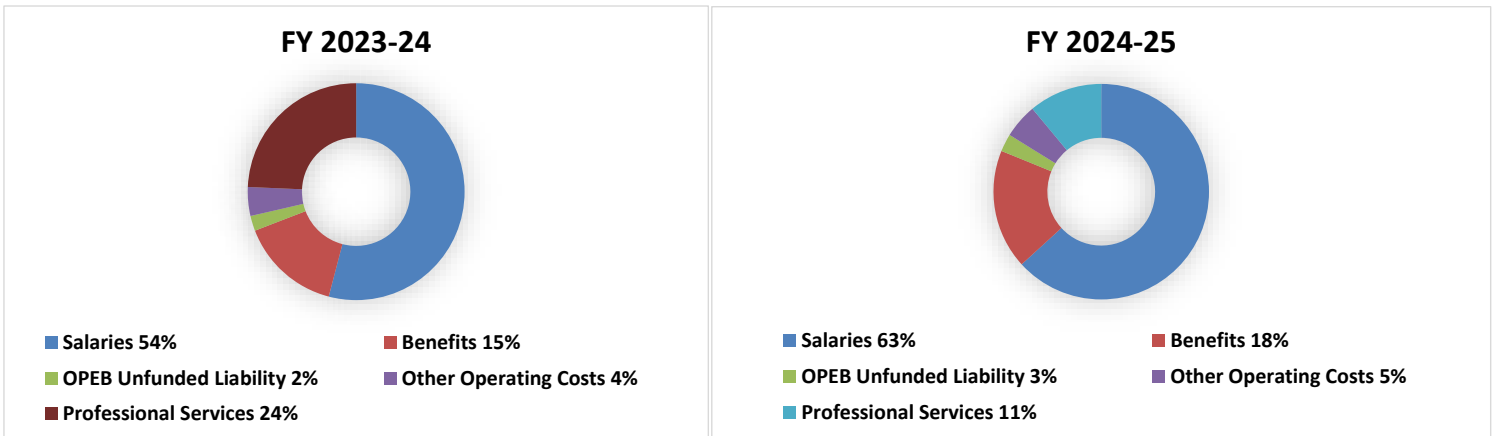
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
City Manager	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.75	1.75
<b>TOTALS</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.75</b>	<b>2.75</b>

### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 305,685	\$ 269,545	\$ 317,150	\$ 316,523	\$ 367,083	\$ 372,937	63.2%
Benefits	\$ 38,420	\$ 50,167	\$ 69,923	\$ 59,406	\$ 102,302	\$ 105,849	17.9%
Pension Obligation	\$ 210	\$ 324	\$ 942	\$ 942	\$ 583	\$ -	0.0%
OPEB Unfunded Liability	\$ 6,072	\$ 11,560	\$ 15,184	\$ 15,184	\$ 15,287	\$ 15,669	2.7%
Other Operating Costs	\$ 9,762	\$ 13,886	\$ 11,526	\$ 15,178	\$ 29,170	\$ 30,410	5.2%
Professional Services	\$ 13,469	\$ 31,979	\$ 66,500	\$ 13,985	\$ 165,000	\$ 65,000	11.0%
Community Programs	\$ -	\$ 5,000	\$ 52,000	\$ 25,000	\$ -	\$ -	0.0%
Facade Preservation Program	\$ 7,049	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTALS</b>	<b>\$ 380,667</b>	<b>\$ 382,460</b>	<b>\$ 533,225</b>	<b>\$ 446,218</b>	<b>\$ 679,425</b>	<b>\$ 589,865</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 7,058	\$ 6,422	\$ 24,000	\$ 17,210	\$ 125,000	\$ 25,000	4.2%
#102 - Standard Allowance	\$ -	\$ -	\$ 52,000	\$ 25,000	\$ -	\$ -	0.0%
#237 - ARPA Federal Assistance	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	0.0%
#540 - Capital Improvements	\$ 7,049	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#600 - Internal Service Fund	\$ 366,560	\$ 371,039	\$ 457,225	\$ 404,008	\$ 554,425	\$ 564,865	95.8%
<b>TOTALS</b>	<b>\$ 380,667</b>	<b>\$ 382,460</b>	<b>\$ 533,225</b>	<b>\$ 446,218</b>	<b>\$ 679,425</b>	<b>\$ 589,865</b>	<b>100.0%</b>

### TOP FIVE EXPENDITURES



# CITY MANAGER'S OFFICE

## HUMAN RESOURCES FY 2023/2025 Biennium Budget

### POSITION INFORMATION

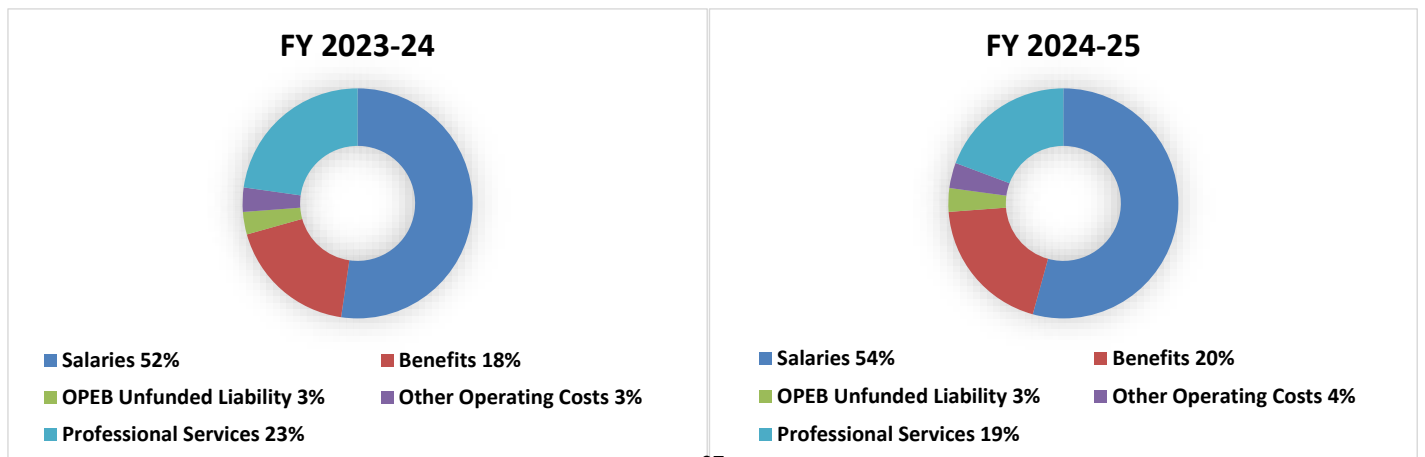
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Human Resources Director	-	1.00	1.00	1.00	1.00
Human Resources Manager	1.00	-	-	-	-
Sr HR Administrative Analyst	1.00	1.00	1.00	1.00	1.00
HR Analyst I / II	-	1.00	1.00	1.00	1.00
HR Analyst I - Seasonal	0.50	-	-	-	-
HR Tech - Seasonal	0.25	-	-	-	-
<b>TOTALS</b>	<b>2.75</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 242,441	\$ 329,811	\$ 365,281	\$ 343,571	\$ 378,909	\$ 383,996	54.3%
Benefits	\$ 60,493	\$ 86,932	\$ 103,912	\$ 102,546	\$ 132,994	\$ 138,154	19.5%
Pension Obligation	\$ 944	\$ 1,160	\$ 1,654	\$ 1,654	\$ 1,749	\$ -	0.0%
OPEB Unfunded Liability	\$ 6,072	\$ 11,560	\$ 22,776	\$ 22,776	\$ 22,930	\$ 23,504	3.3%
Other Operating Costs	\$ 7,221	\$ 8,672	\$ 33,329	\$ 18,006	\$ 24,700	\$ 25,250	3.6%
Professional Services	\$ 78,257	\$ 104,816	\$ 198,832	\$ 177,340	\$ 165,050	\$ 136,450	19.3%
<b>TOTALS</b>	<b>\$ 395,428</b>	<b>\$ 542,952</b>	<b>\$ 725,784</b>	<b>\$ 665,893</b>	<b>\$ 726,332</b>	<b>\$ 707,354</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 19,515	\$ 37,343	\$ 107,660	\$ 102,040	\$ 52,000	\$ 48,000	6.8%
#101 - Property Safety Tax Share	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ -	\$ -	0.0%
#102 - Standard Allowance	\$ -	\$ -	\$ 1,000	\$ 6,500	\$ -	\$ -	0.0%
#600 - Internal Service Fund	\$ 375,913	\$ 505,609	\$ 608,124	\$ 548,353	\$ 674,332	\$ 659,354	93.2%
<b>TOTALS</b>	<b>\$ 395,428</b>	<b>\$ 542,952</b>	<b>\$ 725,784</b>	<b>\$ 665,893</b>	<b>\$ 726,332</b>	<b>\$ 707,354</b>	<b>100.0%</b>

### TOP FIVE EXPENDITURES





# CITY MANAGER'S OFFICE

## ECONOMIC DEVELOPMENT FY 2023/2025 Biennium Budget

### POSITION INFORMATION

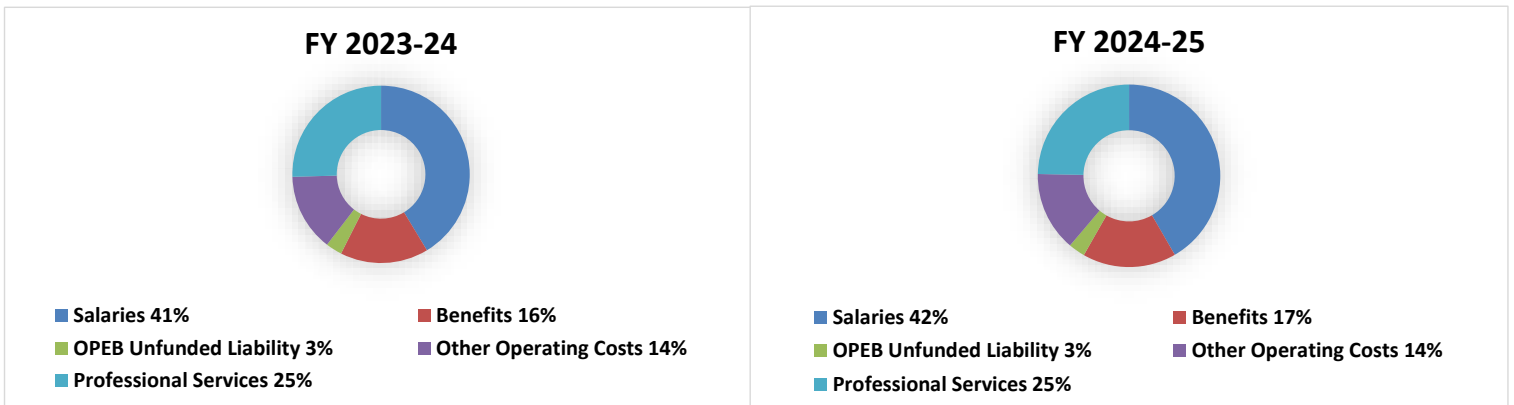
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Economic Development Manager	1.00	1.00	1.00	1.00	1.00
Seasonal Intern	0.50	0.50	-	-	-
<b>TOTALS</b>	<b>1.50</b>	<b>1.50</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 25,406	\$ -	\$ 128,645	\$ -	\$ 105,837	\$ 111,128	41.6%
Benefits	\$ 4,451	\$ -	\$ 41,151	\$ -	\$ 41,207	\$ 44,338	16.6%
Pension Obligation	\$ 105	\$ 162	\$ 712	\$ 712	\$ 583	\$ -	0.0%
OPEB Unfunded Liability	\$ 3,036	\$ 5,780	\$ 7,592	\$ 7,592	\$ 7,643	\$ 7,835	2.9%
Other Operating Costs	\$ 55,850	\$ 33,665	\$ 45,422	\$ 38,539	\$ 36,145	\$ 37,695	14.1%
Professional Services	\$ 54,366	\$ 34,671	\$ 94,600	\$ 54,813	\$ 65,120	\$ 65,876	24.7%
<b>TOTALS</b>	<b>\$ 143,214</b>	<b>\$ 74,278</b>	<b>\$ 318,122</b>	<b>\$ 101,656</b>	<b>\$ 256,535</b>	<b>\$ 266,872</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 125,380	\$ 44,930	\$ 278,522	\$ 67,056	\$ 241,415	\$ 250,996	94.1%
#261 - CDBG Grants	\$ 9,944	\$ 22,579	\$ 30,000	\$ 25,000	\$ 5,897	\$ 6,192	2.3%
#264 - Cal Home Grants	\$ 3,945	\$ 3,618	\$ 4,800	\$ 4,800	\$ 3,326	\$ 3,492	1.3%
#267 - HOME Grants	\$ 3,945	\$ 3,151	\$ 4,800	\$ 4,800	\$ 5,897	\$ 6,192	2.3%
<b>TOTALS</b>	<b>\$ 143,214</b>	<b>\$ 74,278</b>	<b>\$ 318,122</b>	<b>\$ 101,656</b>	<b>\$ 256,535</b>	<b>\$ 266,872</b>	<b>100.0%</b>

### TOP FIVE EXPENDITURES



# CITY MANAGER'S OFFICE

## CITY CLERK

### FY 2023/2025 Biennium Budget

#### POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
<b>TOTALS</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

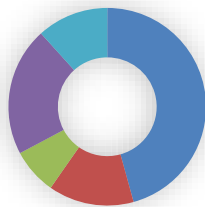
#### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 177,627	\$ 237,649	\$ 219,929	\$ 270,482	\$ 213,455	\$ 217,110	38.4%
Benefits	\$ 67,378	\$ 77,712	\$ 79,177	\$ 74,502	\$ 65,395	\$ 66,775	11.8%
Pension Obligation	\$ 46,416	\$ 54,746	\$ 62,446	\$ 62,446	\$ 35,133	\$ 34,954	6.2%
OPEB Unfunded Liability	\$ 6,072	\$ 11,560	\$ 15,184	\$ 15,184	\$ 15,287	\$ 15,669	2.8%
Other Operating Costs	\$ 56,191	\$ 42,166	\$ 53,375	\$ 64,230	\$ 98,450	\$ 96,900	17.1%
Professional Services	\$ 107,025	\$ 59,263	\$ 191,000	\$ 75,000	\$ 54,636	\$ 134,228	23.7%
<b>TOTALS</b>	<b>\$ 460,709</b>	<b>\$ 483,095</b>	<b>\$ 621,111</b>	<b>\$ 561,844</b>	<b>\$ 482,356</b>	<b>\$ 565,636</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#600 - Internal Service Fund	\$ 460,709	\$ 483,095	\$ 621,111	\$ 561,844	\$ 482,356	\$ 565,636	100.0%
<b>TOTALS</b>	<b>\$ 460,709</b>	<b>\$ 483,095</b>	<b>\$ 621,111</b>	<b>\$ 561,844</b>	<b>\$ 482,356</b>	<b>\$ 565,636</b>	<b>100.0%</b>

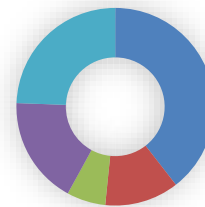
#### TOP FIVE EXPENDITURES

FY 2023-24



- Salaries 44%
- Pension Obligation 7%
- Professional Services 11%
- Benefits 14%
- Other Operating Costs 20%

FY 2024-25



- Salaries 38%
- Pension Obligation 6%
- Professional Services 24%
- Benefits 12%
- Other Operating Costs 17%

# CITY MANAGER'S OFFICE

## PUBLIC INFORMATION FY 2023/2025 Biennium Budget

### POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Administrative Analyst/PIO	-	-	-	-	-
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Other Operating Costs	\$ 6,897	\$ 2,310	\$ 18,100	\$ 6,200	\$ 18,200	\$ 18,200	100.0%
Professional Services	\$ 3,875	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTALS</b>	<b>\$ 10,772</b>	<b>\$ 2,310</b>	<b>\$ 18,100</b>	<b>\$ 6,200</b>	<b>\$ 18,200</b>	<b>\$ 18,200</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#600 - Internal Service Fund	\$ 10,772	\$ 2,310	\$ 18,100	\$ 6,200	\$ 18,200	\$ 18,200	100.0%
<b>TOTALS</b>	<b>\$ 10,772</b>	<b>\$ 2,310</b>	<b>\$ 18,100</b>	<b>\$ 6,200</b>	<b>\$ 18,200</b>	<b>\$ 18,200</b>	<b>100.0%</b>

### TOP EXPENDITURE



# CITY MANAGER'S OFFICE

## INFORMATION TECHNOLOGY / GIS

### FY 2023/2025 Biennium Budget

#### POSITION INFORMATION

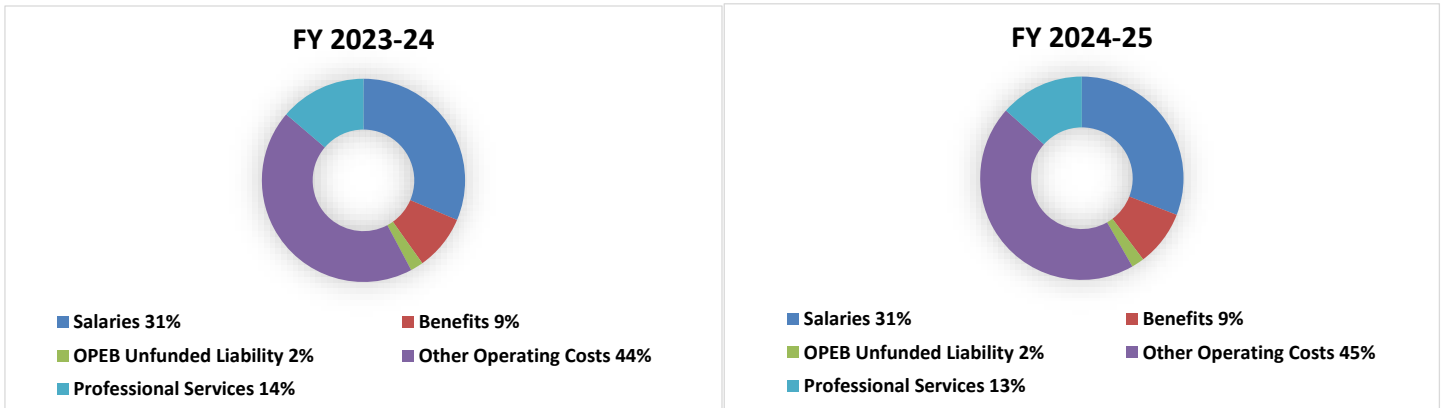
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Chief Innovation and Technology Officer	1.00	1.00	1.00	1.00	1.00
IT Supervisor	-	-	1.00	1.00	1.00
GIS Analyst I / II	2.00	2.00	3.00	3.00	3.00
Sr Info Systems Tech	-	-	-	1.00	1.00
Info Systems Tech I / II	1.00	2.00	2.00	2.00	2.00
GIS Technician - Seasonal	0.50	0.50	-	-	-
<b>TOTALS</b>	<b>4.50</b>	<b>5.50</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>

#### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 308,880	\$ 575,580	\$ 747,947	\$ 648,739	\$ 818,008	\$ 837,162	30.9%
Benefits	\$ 74,653	\$ 127,724	\$ 164,389	\$ 175,361	\$ 229,430	\$ 239,597	8.8%
Pension Obligation	\$ 420	\$ 810	\$ 1,380	\$ 1,380	\$ -	\$ -	0.0%
OPEB Unfunded Liability	\$ 12,143	\$ 28,901	\$ 45,583	\$ 45,583	\$ 53,503	\$ 54,843	2.0%
Other Operating Costs	\$ 450,903	\$ 561,170	\$ 971,598	\$ 869,995	\$ 1,148,100	\$ 1,216,900	44.9%
Professional Services	\$ 237,193	\$ 319,283	\$ 424,002	\$ 438,000	\$ 358,500	\$ 363,500	13.4%
<b>TOTALS</b>	<b>\$ 1,084,192</b>	<b>\$ 1,613,468</b>	<b>\$ 2,354,899</b>	<b>\$ 2,179,058</b>	<b>\$ 2,607,541</b>	<b>\$ 2,712,002</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 1,761	\$ 5,026	\$ 61,314	\$ 130,371	\$ 114,334	\$ 64,180	2.4%
#223 - Street Fund	\$ 39,988	\$ 59,974	\$ 108,510	\$ 82,062	\$ 65,609	\$ 78,355	2.9%
#248 - Development Svcs Fund	\$ 19,031	\$ 113,878	\$ 58,548	\$ 183,813	\$ 319,263	\$ 273,091	10.1%
#270 - Landscape & Lighting	\$ -	\$ -	\$ 34,048	\$ 15,000	\$ 12,375	\$ 23,125	0.9%
#600 - Internal Service Fund	\$ 883,324	\$ 1,141,934	\$ 1,439,052	\$ 1,361,526	\$ 1,709,402	\$ 1,842,950	68.0%
#710 - Water Fund	\$ 53,807	\$ 93,093	\$ 285,432	\$ 204,296	\$ 192,487	\$ 208,159	7.7%
#720 - Wastewater Fund	\$ 52,790	\$ 139,241	\$ 250,941	\$ 150,437	\$ 151,208	\$ 167,474	6.2%
#730 - Solid Waste Fund	\$ 33,491	\$ 60,322	\$ 117,054	\$ 51,553	\$ 42,863	\$ 54,668	2.0%
<b>TOTALS</b>	<b>\$ 1,084,192</b>	<b>\$ 1,613,468</b>	<b>\$ 2,354,899</b>	<b>\$ 2,179,058</b>	<b>\$ 2,607,541</b>	<b>\$ 2,712,002</b>	<b>100.0%</b>

#### TOP FIVE EXPENDITURES





## Finance Department

The **Finance Department** is organized into four divisions: **Administration, Budget & Purchasing, Finance & Accounting,** and **Utility Billing.**

The **Administration division** is responsible for overseeing the operations of the department and ensuring that the city's financial policies are being implemented effectively.

The **Budget & Purchasing division** is responsible for developing the city's annual budget, monitoring spending, and ensuring that all expenditures are in line with the approved budget. This division also oversees the city's purchasing and procurement process, including assisting with vendor selection, contract negotiations, and compliance with procurement regulations.

The **Finance & Accounting division** is responsible for managing the city's financial transactions, including accounts payable and receivable, payroll, and tax collection. This division also prepares various reports to provide the city council and other stakeholders with accurate information on the city's financial health.

The **Utility Billing division** is responsible for managing the billing and collection of utility fees, including water, wastewater, and solid waste. This division also responds to customer inquiries and resolves billing disputes.

Overall, the City Financial Department's four divisions work together to ensure the effective and efficient management of the city's financial resources, providing transparency and accountability to the community.



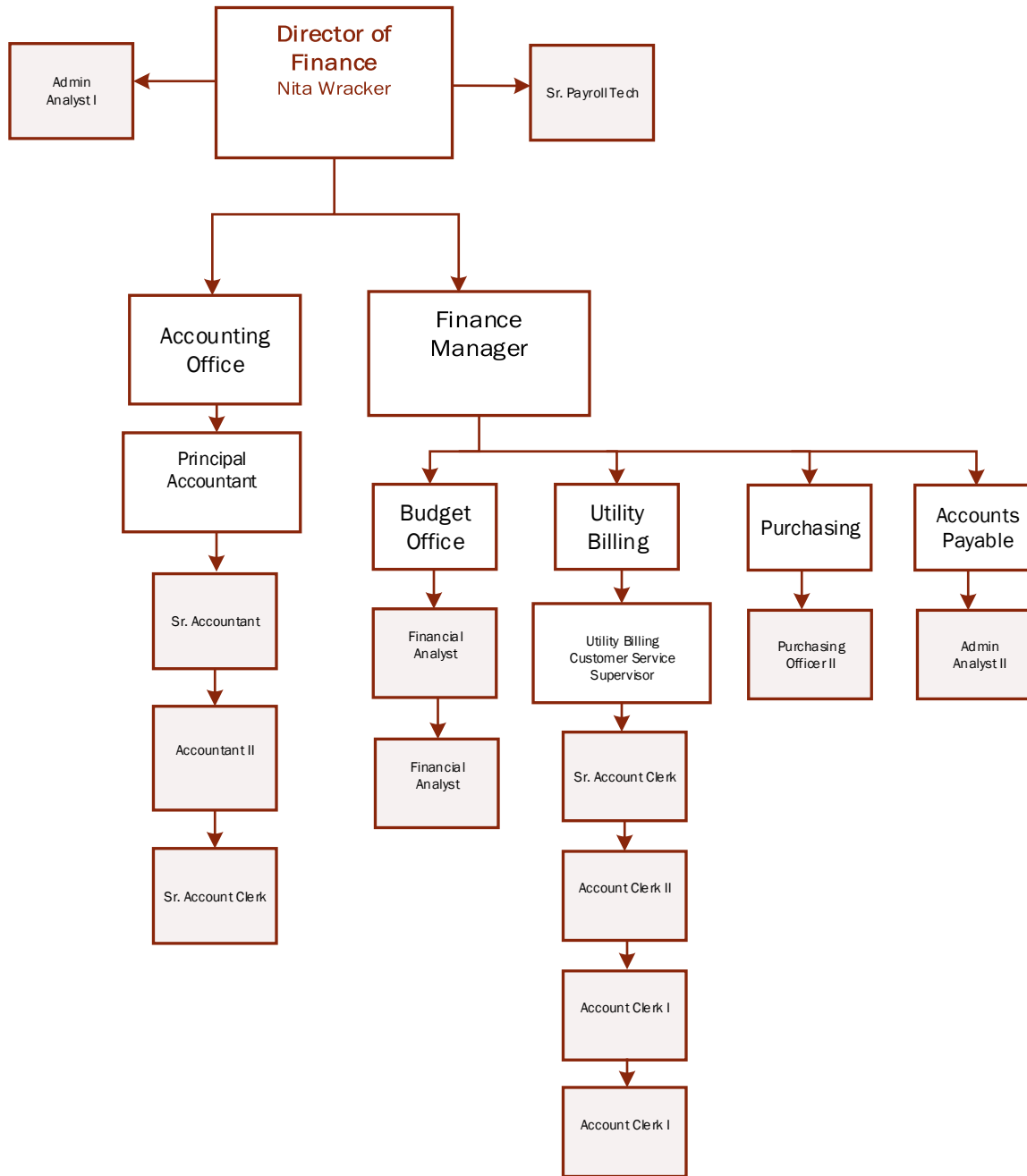
## 2022-23 ACCOMPLISHMENTS

- Implementation of the financial transparency dashboard
- Resolved the remaining 2018 JLAC findings
- Implemented biennium budget process
- Revised the Business License ordinance and instituted a more effective process for issuing Business Licenses
- Streamlined and revised several financial policies
- Zero audit findings for the Fiscal Year 2021/2022 audit
- Begin Implementation of the citywide Enterprise Resource Planning Software from Tyler Technologies
- Partner with Placer County to create and assist with the initial formation of a Lincoln-SMD1 Wastewater Authority to assume ownership and operation of the City's Wastewater Treatment Plant



## 2023-25 GOALS

- **Fiscal Sustainability:** Complete the implementation of citywide Enterprise Resource Planning Software from Tyler Technologies for Finance, Payroll and Human Resources
- **Fiscal Sustainability:** Successfully implement new customer rates for Water, Wastewater and Solid Waste
- **Fiscal Sustainability:** Initiate and pass, by majority vote, a successful revenue generation measure
- **Fiscal Sustainability:** Collaborate to determine a solution and path forward to cure the deficit in the Lighting and Landscape Districts
- **Fiscal Sustainability:** Collaborate with City staff and consultants to develop a plan to generate additional revenues for the City's municipal airport
- **Fiscal Sustainability:** Perform an analysis and update to the City's Master Fee Schedule



# FINANCE

## FY 2023/2025 Biennium Budget

### AUTHORIZED POSITION INFORMATION

DIVISION	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
ADMINISTRATION	2.00	2.00	2.00	2.00	2.00
BUDGET/PURCHASING	2.00	2.00	3.00	4.00	4.00
FINANCE / ACCOUNTING	6.00	6.00	6.00	6.00	6.00
UTILITY BILLING	5.00	5.00	6.00	5.00	5.00
<b>TOTALS</b>	<b>15.00</b>	<b>15.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>

### DEPARTMENT BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
ADMINISTRATION	\$ 360,081	\$ 437,722	\$ 449,996	\$ 467,424	\$ 521,493	\$ 513,991	11.2%
BUDGET/PURCHASING	\$ 456,019	\$ 538,520	\$ 577,024	\$ 612,732	\$ 775,617	\$ 797,892	17.4%
FINANCE / ACCOUNTING	\$ 1,907,500	\$ 2,163,930	\$ 2,687,161	\$ 2,341,064	\$ 2,351,458	\$ 2,370,857	51.6%
UTILITY BILLING	\$ 792,699	\$ 892,118	\$ 891,428	\$ 845,501	\$ 888,307	\$ 913,860	19.9%
<b>TOTALS</b>	<b>\$ 3,516,299</b>	<b>\$ 4,032,290</b>	<b>\$ 4,605,609</b>	<b>\$ 4,266,720</b>	<b>\$ 4,536,875</b>	<b>\$ 4,596,600</b>	<b>100.0%</b>

EXPENDITURE CATEGORIES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 1,087,690	\$ 1,229,904	\$ 1,357,839	\$ 1,197,256	\$ 1,379,892	\$ 1,400,982	30.5%
Benefits	\$ 1,225,787	\$ 1,293,321	\$ 1,382,032	\$ 1,269,354	\$ 1,361,705	\$ 1,387,600	30.2%
Pension Obligation	\$ 186,767	\$ 220,534	\$ 221,366	\$ 221,365	\$ 176,831	\$ 174,768	3.8%
OPEB Unfunded Liability	\$ 45,539	\$ 86,699	\$ 113,881	\$ 113,881	\$ 114,651	\$ 117,520	2.6%
Other Operating Costs	\$ 422,385	\$ 507,845	\$ 693,392	\$ 669,455	\$ 696,296	\$ 699,430	15.2%
Professional Services	\$ 548,131	\$ 693,987	\$ 837,099	\$ 795,409	\$ 807,500	\$ 816,300	17.8%
<b>TOTALS</b>	<b>\$ 3,516,299</b>	<b>\$ 4,032,290</b>	<b>\$ 4,605,609</b>	<b>\$ 4,266,720</b>	<b>\$ 4,536,875</b>	<b>\$ 4,596,600</b>	<b>100.0%</b>

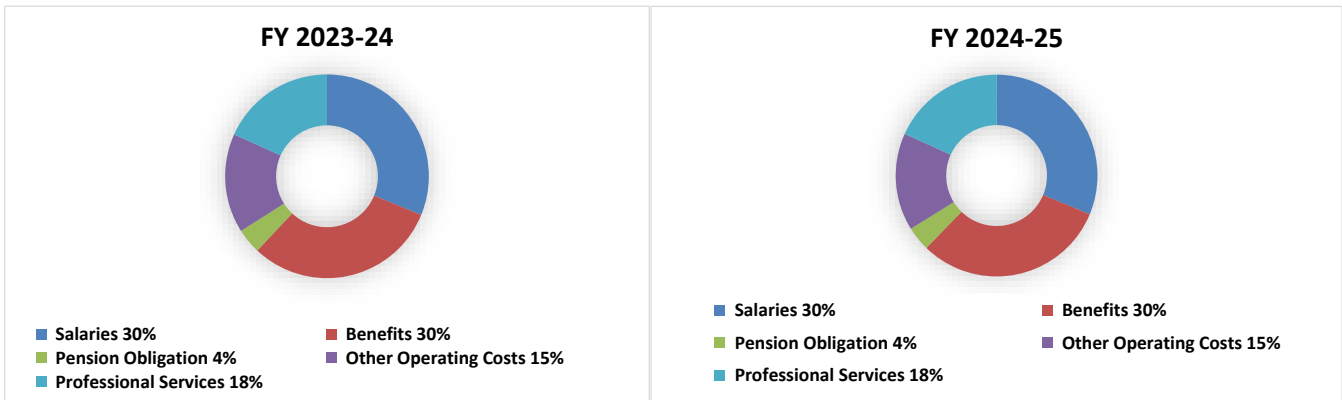


# FINANCE

## FY 2023/2025 Biennium Budget

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 533,808	\$ 571,809	\$ 632,476	\$ 631,524	\$ 634,127	\$ 630,800	#REF!
#221 - Street Fund Gas Tax	\$ 1,339	\$ 993	\$ -	\$ 1,500	\$ -	\$ -	#REF!
#223 - Street Fund	\$ 42,432	\$ 48,711	\$ 50,129	\$ 55,200	\$ 55,045	\$ 55,200	#REF!
#225 - Water Connection	\$ 18,785	\$ 15,300	\$ 20,000	\$ 20,000	\$ -	\$ -	#REF!
#240 - PFE Transportation	\$ 3,963	\$ 3,113	\$ 4,200	\$ 4,200	\$ -	\$ -	#REF!
#246 - PFE-Community Services-Parks	\$ -	\$ -	\$ -	\$ 111	\$ -	\$ -	#REF!
#248 - Development Svcs Fund	\$ 140,830	\$ 137,336	\$ 138,725	\$ 152,498	\$ 142,603	\$ 143,000	#REF!
#261 - 98-STBG-1250/Program Income(CDBG)	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	#REF!
#270 - Landscape and Lighting	\$ 43,022	\$ 37,874	\$ 36,827	\$ 42,263	\$ 41,166	\$ 41,680	#REF!
#275 - 278 CFD	\$ 1,340	\$ -	\$ -	\$ 2,755	\$ 2,838	\$ 2,923	#REF!
#284 - Successor Agency	\$ 11,503	\$ 10,981	\$ 8,000	\$ 22,700	\$ 59,500	\$ 59,500	#REF!
#285 - Maintenance CFD	\$ 6,973	\$ 14,725	\$ 14,700	\$ 21,990	\$ 21,000	\$ 21,210	#REF!
#600 - Internal Service Fund	\$ 1,768,451	\$ 2,093,257	\$ 2,657,909	\$ 2,283,801	\$ 2,555,839	\$ 2,588,872	#REF!
#630 - Technology Fund	\$ -	\$ 46,550	\$ -	\$ -	\$ -	\$ -	#REF!
#710 - Water Fund	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
#711 - Water Capital Replacement	\$ 5,924	\$ 4,358	\$ -	\$ 6,500	\$ -	\$ -	#REF!
#715 - Water Non Operations	\$ 2,167	\$ 2,905	\$ 2,200	\$ 10,000	\$ -	\$ -	#REF!
#720 - Wastewater Fund	\$ 288,080	\$ 330,414	\$ 329,519	\$ 320,602	\$ 326,175	\$ 335,610	#REF!
#730 - Solid Waste Fund	\$ 316,660	\$ 349,169	\$ 348,433	\$ 330,585	\$ 340,330	\$ 349,422	#REF!
#740 - Transit Fund	\$ 27,164	\$ 25,702	\$ 25,969	\$ 27,789	\$ 27,040	\$ 28,000	#REF!
#750 - Airport Fund	\$ 19,904	\$ 17,083	\$ 17,983	\$ 14,308	\$ 13,906	\$ 14,100	#REF!
<b>TOTALS</b>	<b>#REF!</b>	<b>#REF!</b>	<b>#REF!</b>	<b>#REF!</b>	<b>#REF!</b>	<b>#REF!</b>	<b>#REF!</b>

### TOP FIVE EXPENDITURES



# FINANCE

## ADMINISTRATION

### FY 2023/2025 Biennium Budget

#### POSITION INFORMATION

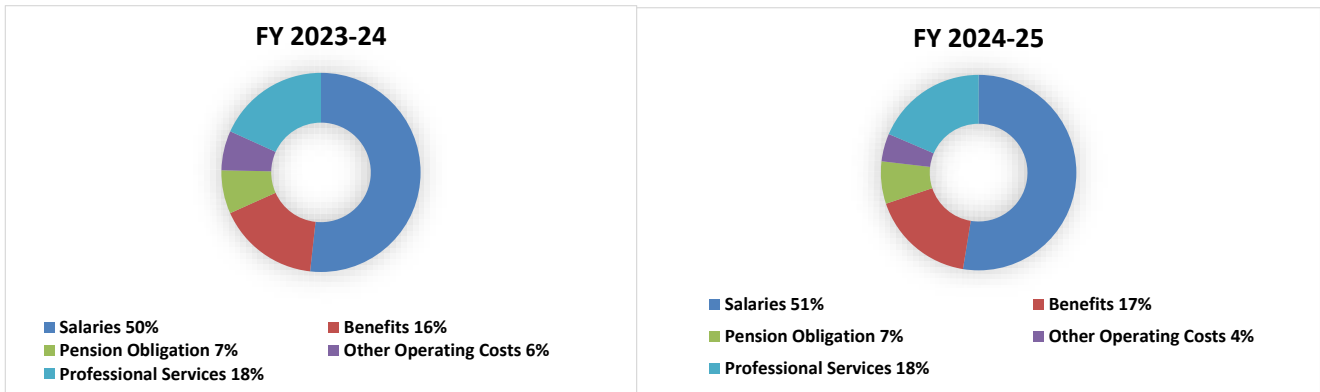
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Director	1.00	1.00	1.00	1.00	1.00
Administrative Analyst I / II	1.00	1.00	1.00	1.00	1.00
<b>TOTALS</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

#### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 214,436	\$ 214,125	\$ 263,146	\$ 253,492	\$ 261,950	\$ 261,950	51.0%
Benefits	\$ 70,323	\$ 60,491	\$ 78,884	\$ 76,585	\$ 83,738	\$ 86,100	16.8%
Pension Obligation	\$ 46,416	\$ 54,746	\$ 31,935	\$ 31,935	\$ 35,716	\$ 34,954	6.8%
OPEB Unfunded Liability	\$ 6,072	\$ 11,560	\$ 15,184	\$ 15,184	\$ 15,287	\$ 15,669	3.0%
Other Operating Costs	\$ 2,487	\$ 57,701	\$ 15,847	\$ 21,828	\$ 32,502	\$ 22,918	4.5%
Professional Services	\$ 20,347	\$ 39,100	\$ 45,000	\$ 68,400	\$ 92,300	\$ 92,400	18.0%
<b>TOTALS</b>	<b>\$ 360,081</b>	<b>\$ 437,722</b>	<b>\$ 449,996</b>	<b>\$ 467,424</b>	<b>\$ 521,493</b>	<b>\$ 513,991</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 5,000	\$ 3,800	\$ 45,000	\$ 57,200	\$ 57,300	\$ 52,400	10.2%
#246 - PFE-Community Services-Parks	\$ -	\$ -	\$ -	\$ 111	\$ -	\$ -	0.0%
#261 - CDBG Loan Program	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	0.0%
#275 - 278 BAD / CFD Funds	\$ 1,340	\$ -	\$ -	\$ 2,755	\$ 2,838	\$ 2,923	0.6%
#600 - Internal Services	\$ 352,944	\$ 377,142	\$ 391,711	\$ 386,655	\$ 450,131	\$ 447,113	87.0%
#630 - Technology Fund	\$ -	\$ 46,550	\$ -	\$ -	\$ -	\$ -	0.0%
#720 - Wastewater Fund	\$ -	\$ 10,230	\$ 13,000	\$ 10,703	\$ 11,024	\$ 11,355	2.2%
#730 - Solid Waste Fund	\$ 797	\$ -	\$ 75	\$ -	\$ 100	\$ 100	0.0%
#750 - Airport Fund	\$ -	\$ -	\$ 210	\$ -	\$ 100	\$ 100	0.0%
<b>TOTALS</b>	<b>\$ 360,081</b>	<b>\$ 437,722</b>	<b>\$ 449,996</b>	<b>\$ 467,424</b>	<b>\$ 521,493</b>	<b>\$ 513,991</b>	<b>100.0%</b>

#### TOP FIVE EXPENDITURES



# FINANCE

## BUDGET/PURCHASING

### FY 2023/2025 Biennium Budget

#### POSITION INFORMATION

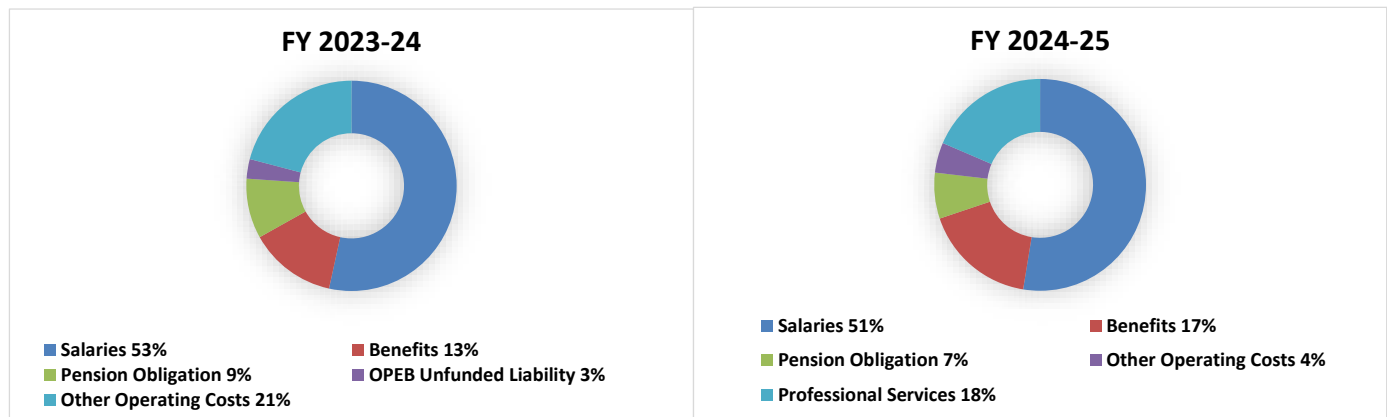
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Finance Manager	-	-	1.00	1.00	1.00
Budget Manager	1.00	1.00	-	-	-
Financial Analyst	-	-	1.00	2.00	2.00
Purchasing Officer II	1.00	1.00	1.00	1.00	1.00
<b>TOTALS</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>

#### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 191,413	\$ 234,470	\$ 201,158	\$ 262,691	\$ 407,484	\$ 414,454	51.9%
Benefits	\$ 69,815	\$ 73,584	\$ 75,571	\$ 81,718	\$ 102,566	\$ 108,302	13.6%
Pension Obligation	\$ 46,416	\$ 54,746	\$ 62,446	\$ 62,446	\$ 70,266	\$ 69,907	8.8%
OPEB Unfunded Liability	\$ 6,072	\$ 11,560	\$ 15,184	\$ 15,184	\$ 22,930	\$ 23,504	2.9%
Other Operating Costs	\$ 103,697	\$ 132,171	\$ 179,665	\$ 160,692	\$ 159,371	\$ 168,725	21.1%
Professional Services	\$ 38,606	\$ 31,989	\$ 43,000	\$ 30,000	\$ 13,000	\$ 13,000	1.6%
<b>TOTALS</b>	<b>\$ 456,019</b>	<b>\$ 538,520</b>	<b>\$ 577,024</b>	<b>\$ 612,732</b>	<b>\$ 775,617</b>	<b>\$ 797,892</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#600 - Internal Service Fund	\$ 456,019	\$ 538,520	\$ 577,024	\$ 612,732	\$ 775,617	\$ 797,892	100.0%
<b>TOTALS</b>	<b>\$ 456,019</b>	<b>\$ 538,520</b>	<b>\$ 577,024</b>	<b>\$ 612,732</b>	<b>\$ 775,617</b>	<b>\$ 797,892</b>	<b>100.0%</b>

#### TOP FIVE EXPENDITURES



# FINANCE

## FINANCE / ACCOUNTING

### FY 2023/2025 Biennium Budget

#### POSITION INFORMATION

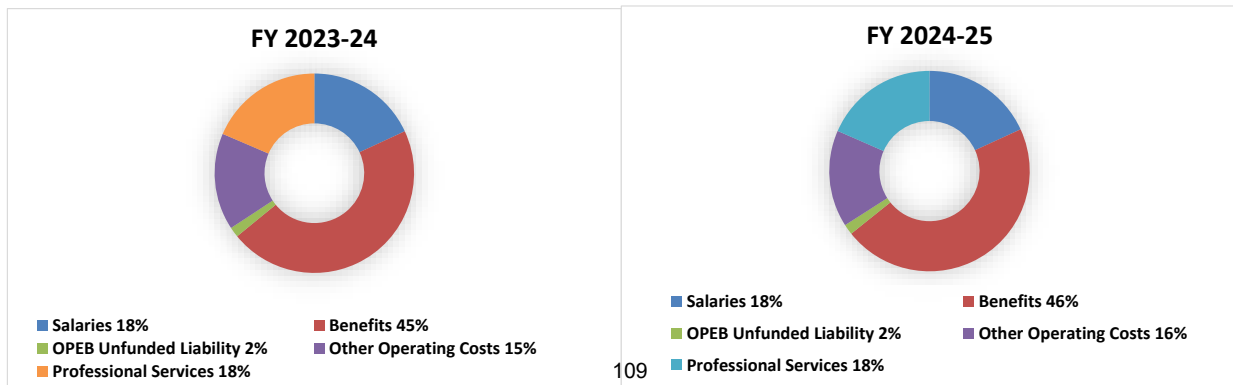
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Finance Manager	1.00	1.00	1.00	-	-
Principal Accountant	-	-	-	1.00	1.00
Accountant I / II / Senior	3.00	3.00	2.00	2.00	2.00
Administrative Analyst I / II	1.00	1.00	1.00	1.00	1.00
Senior Payroll Technician	1.00	1.00	1.00	1.00	1.00
Account Clerk I / II / Senior	-	-	1.00	1.00	1.00
<b>TOTALS</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

#### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 383,679	\$ 490,842	\$ 628,129	\$ 443,501	\$ 418,835	\$ 424,251	17.9%
Benefits	\$ 974,160	\$ 1,057,513	\$ 1,136,389	\$ 1,038,210	\$ 1,065,517	\$ 1,076,842	45.4%
Pension Obligation	\$ 24,100	\$ 28,601	\$ 64,078	\$ 64,078	\$ 35,716	\$ 34,954	1.5%
OPEB Unfunded Liability	\$ 18,216	\$ 34,680	\$ 53,144	\$ 53,144	\$ 38,217	\$ 39,173	1.7%
Other Operating Costs	\$ 196,347	\$ 188,670	\$ 363,579	\$ 347,853	\$ 363,573	\$ 364,937	15.4%
Professional Services	\$ 310,998	\$ 363,624	\$ 441,842	\$ 394,277	\$ 429,600	\$ 430,700	18.2%
<b>TOTALS</b>	<b>\$ 1,907,500</b>	<b>\$ 2,163,930</b>	<b>\$ 2,687,161</b>	<b>\$ 2,341,064</b>	<b>\$ 2,351,458</b>	<b>\$ 2,370,857</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 528,808	\$ 568,009	\$ 587,476	\$ 574,324	\$ 576,827	\$ 578,400	24.4%
#221 - Street Fund Gas Tax	\$ 1,339	\$ 993	\$ -	\$ 1,500	\$ -	\$ -	0.0%
#223 - Street Fund TDA	\$ 42,432	\$ 48,711	\$ 50,129	\$ 55,200	\$ 55,045	\$ 55,200	2.3%
#225 - Water Connection	\$ 18,785	\$ 15,300	\$ 20,000	\$ 20,000	\$ -	\$ -	0.0%
#240 - PFE Transportation	\$ 3,963	\$ 3,113	\$ 4,200	\$ 4,200	\$ -	\$ -	0.0%
#248 - Development Svcs Fund	\$ 140,830	\$ 137,336	\$ 138,725	\$ 152,498	\$ 142,603	\$ 143,000	6.0%
#270 - Landscape and Lighting	\$ 43,022	\$ 37,874	\$ 36,827	\$ 42,263	\$ 41,166	\$ 41,680	1.8%
#284 - Successor Agency	\$ 11,503	\$ 10,981	\$ 8,000	\$ 22,700	\$ 59,500	\$ 59,500	2.5%
#285 - Maintenance CFD	\$ 6,973	\$ 14,725	\$ 14,700	\$ 21,990	\$ 21,000	\$ 21,210	0.9%
#600 - Internal Service Fund	\$ 959,488	\$ 1,177,596	\$ 1,689,174	\$ 1,284,415	\$ 1,330,091	\$ 1,343,867	56.7%
#710 - Water Fund	\$ 19,830	\$ 24,573	\$ 21,392	\$ 25,450	\$ 21,450	\$ 22,000	0.9%
#711 - Water Capital Replacement	\$ 5,924	\$ 4,358	\$ -	\$ 6,500	\$ -	\$ -	0.0%
#715 - Water Non Operations	\$ 2,167	\$ 2,905	\$ 2,200	\$ 10,000	\$ -	\$ -	0.0%
#720 - Wastewater Fund	\$ 23,627	\$ 23,018	\$ 19,388	\$ 29,552	\$ 19,552	\$ 20,000	0.8%
#730 - Solid Waste Fund	\$ 51,741	\$ 51,654	\$ 51,208	\$ 48,377	\$ 43,378	\$ 44,000	1.9%
#740 - Transit Fund	\$ 27,164	\$ 25,702	\$ 25,969	\$ 27,789	\$ 27,040	\$ 28,000	1.2%
#750 - Airport Fund	\$ 19,904	\$ 17,083	\$ 17,773	\$ 14,308	\$ 13,806	\$ 14,000	0.6%
<b>TOTALS</b>	<b>\$ 1,907,500</b>	<b>\$ 2,163,930</b>	<b>\$ 2,687,161</b>	<b>\$ 2,341,064</b>	<b>\$ 2,351,458</b>	<b>\$ 2,370,857</b>	<b>100.0%</b>

#### TOP FIVE EXPENDITURES



# FINANCE

## UTILITY BILLING

### FY 2023/2025 Biennium Budget

#### POSITION INFORMATION

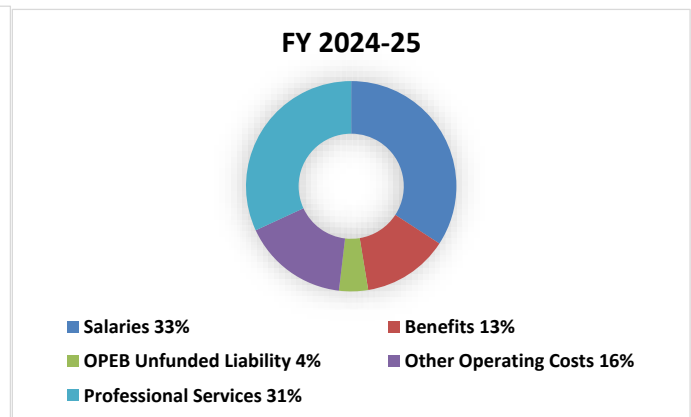
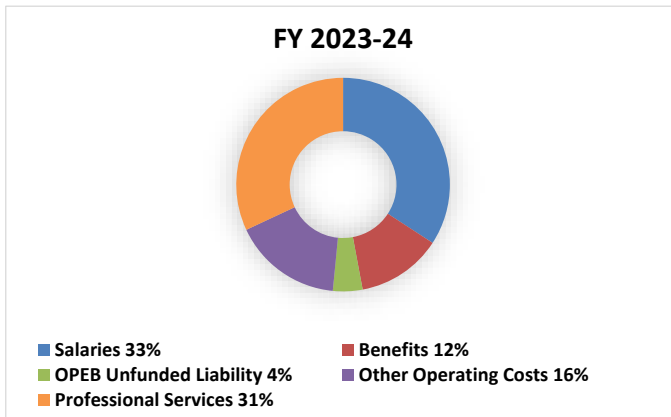
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Customer Services Supervisor	1.00	1.00	1.00	1.00	1.00
Administrative Analyst I / II	1.00	1.00	1.00	-	-
Account Clerk I / II / Senior	3.00	3.00	4.00	4.00	4.00
<b>TOTALS</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>

#### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 298,162	\$ 290,467	\$ 265,406	\$ 237,573	\$ 291,623	\$ 300,327	32.9%
Benefits	\$ 111,489	\$ 101,733	\$ 91,188	\$ 72,839	\$ 109,884	\$ 116,356	12.7%
Pension Obligation	\$ 69,835	\$ 82,442	\$ 62,907	\$ 62,906	\$ 35,133	\$ 34,953	3.8%
OPEB Unfunded Liability	\$ 15,179	\$ 28,899	\$ 30,369	\$ 30,369	\$ 38,217	\$ 39,174	4.3%
Other Operating Costs	\$ 119,854	\$ 129,303	\$ 134,301	\$ 139,081	\$ 140,850	\$ 142,850	15.6%
Professional Services	\$ 178,180	\$ 259,274	\$ 307,257	\$ 302,732	\$ 272,600	\$ 280,200	30.7%
<b>TOTALS</b>	<b>\$ 792,699</b>	<b>\$ 892,118</b>	<b>\$ 891,428</b>	<b>\$ 845,501</b>	<b>\$ 888,307</b>	<b>\$ 913,860</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#710 - Water Fund	\$ 264,124	\$ 297,437	\$ 297,147	\$ 282,946	\$ 295,857	\$ 304,284	33.3%
#720 - Wastewater Fund	\$ 264,453	\$ 297,166	\$ 297,131	\$ 280,347	\$ 295,599	\$ 304,255	33.3%
#730 - Solid Waste Fund	\$ 264,122	\$ 297,515	\$ 297,150	\$ 282,208	\$ 296,852	\$ 305,322	33.4%
<b>TOTALS</b>	<b>\$ 792,699</b>	<b>\$ 892,118</b>	<b>\$ 891,428</b>	<b>\$ 845,501</b>	<b>\$ 888,307</b>	<b>\$ 913,860</b>	<b>100.0%</b>

#### TOP FIVE EXPENDITURES





## Police Department

**Lincoln Police Department** provides 24x7 municipal law enforcement services historically under the direction of the Chief of Police (Government Code §38630). Following the conclusion of the Fire Department's Shared Services Agreement with the City of Rocklin, the Lincoln Chief of Police now serves as a Public Safety Chief, overseeing both the Police and Fire Departments. The Department's core service responsibilities include, but are not limited to, the following: 1. Provide a public safety answering point (PSAP) and resources to respond to immediate threats to life and property. 2. Provide a police presence to deter and interdict crime and public offenses. 3. Investigate crime and public offenses; identify and apprehend offenders and prepare cases for prosecution. 4. Undertake activities and maintain systems as mandated by state and federal law, such as:



- Domestic violence investigation, reporting and interdiction
- Child abuse investigation, reporting and interdiction
- Hate crime investigation, reporting and interdiction
- Injury/fatal traffic collision investigation and reporting
- Unattended death investigation and reporting
- Prisoner detention and welfare
- Sex, drug, arson offender registration, tracking and reporting
- Peace Officer, dispatcher and other non-sworn training
- Internal Affairs and citizen complaint investigations
- State and Federal Uniform Crime Reporting (UCR)
- Police records retention, dissemination and destruction pursuant to state laws
- Property & evidence collection, storage & destruction pursuant to chain-of-custody best practices and state requirements
- Vicious animal initial-response, quarantine and reporting

The Police Department budget supports police operations and maintains the City's 24x7 public safety answering point (PSAP), managing all incoming 911/E911 calls as well as requests for police, Fire Department and emergency medical services (EMS).

All police operations are housed in a central police facility at 770 7th Street which includes a public lobby and counter. The delivery of uniformed police field services is facilitated by a fleet of specialized patrol and support vehicles. The police department has approximately 19 volunteers who support the department's operations and provide a variety of community safety programs.



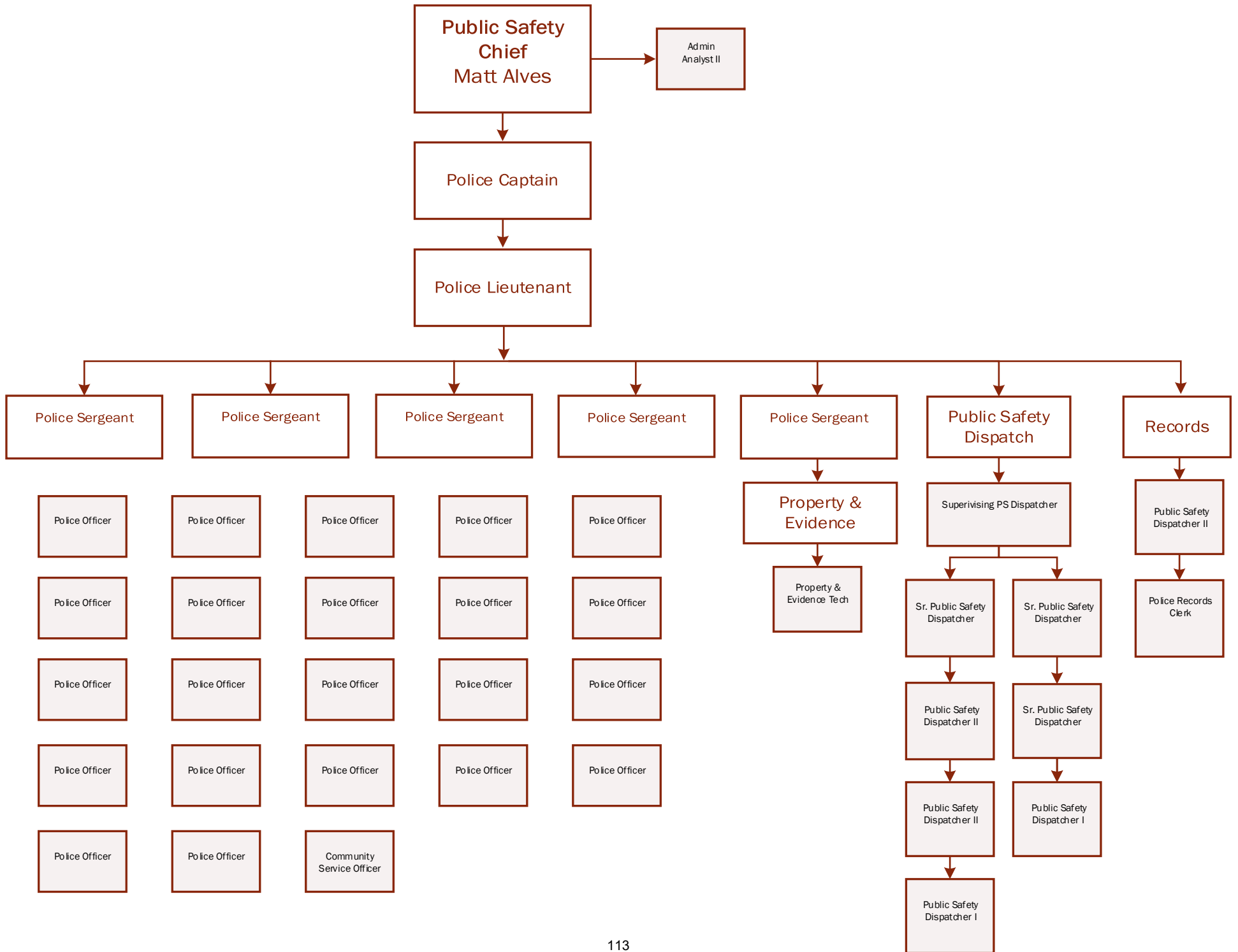
## 2022-23 ACCOMPLISHMENTS

- Training complete for Unmanned Aerial Vehicle
- Assigned full time officer to Traffic Unit (we have not had a Traffic Unit since 2012)
- Completed PD Warehouse expansion project
- Purchased 5 new patrol vehicles
- Held DUI Saturation enforcement operations (first time in several years)
- Constructed new interview room
- Relocated Property and Evidence area
- Applied for and awarded \$125k CHP Cannabis Enforcement Grant
- Applied for and awarded \$50k Office of Traffic Safety Grant
- Purchased first DUI check point truck via CHP Grant

## 2023-25 GOALS

The Department specific goals that are identified below were selected to support the implementation of the City Council's identified strategic priorities.

- **Organizational Efficiency and Team Cohesion:** Continue to recruit to ensure all authorized positions remain filled
- **Organizational Efficiency:** Train and certify Traffic Officer for motorcycle use
- **Organizational Efficiency:** Update response areas to better analyze crime statistics
- **Organizational Efficiency:** Establish full time problem oriented policing team
- **Organizational Efficiency:** Construct and outfit evidence processing room
- **Team Cohesion:** Conduct joint trainings with Fire Department





# POLICE DEPARTMENT

## FY 2023/2025 Biennium Budget

### AUTHORIZED POSITION INFORMATION

DIVISION	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
SUPPORT SERVICES and OPERATIONS	34.00	37.50	40.50	42.50	42.50
<b>TOTALS</b>	<b>34.00</b>	<b>37.50</b>	<b>40.50</b>	<b>42.50</b>	<b>42.50</b>

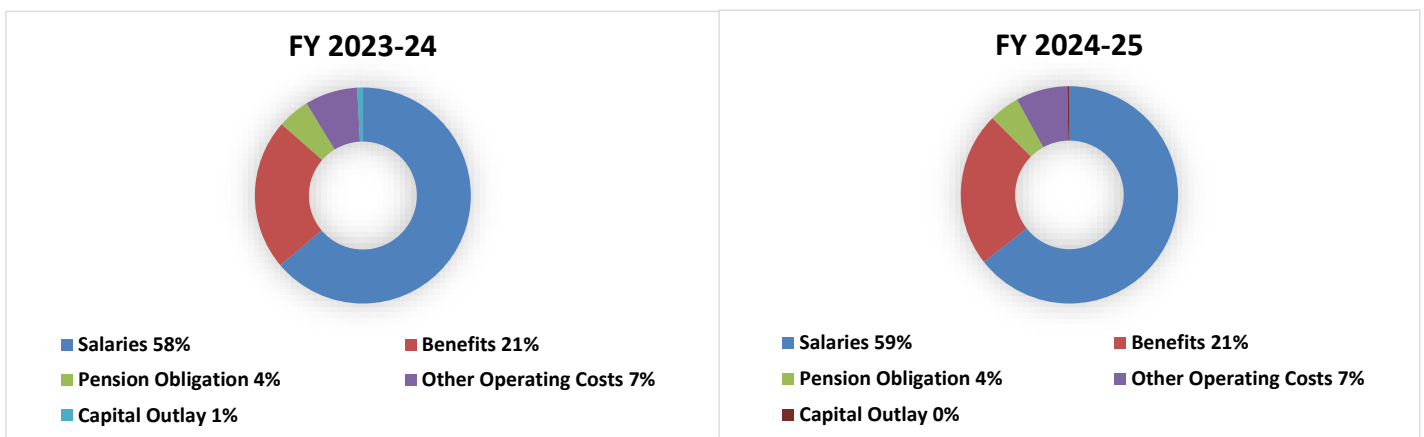
### DEPARTMENT BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted
SUPPORT SERVICES and OPERATIONS	\$ 6,595,512	\$ 7,501,262	\$ 8,714,202	\$ 8,619,390	\$ 9,457,751	\$ 9,784,753
<b>TOTALS</b>	<b>\$ 6,595,512</b>	<b>\$ 7,501,262</b>	<b>\$ 8,714,202</b>	<b>\$ 8,619,390</b>	<b>\$ 9,457,751</b>	<b>\$ 9,784,753</b>

EXPENDITURE CATEGORIES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted
Salaries	\$ 3,949,863	\$ 4,356,586	\$ 4,978,925	\$ 4,853,420	\$ 5,498,090	\$ 5,737,851
Benefits	\$ 1,312,946	\$ 1,490,421	\$ 1,696,429	\$ 1,776,473	\$ 1,950,778	\$ 2,055,070
Pension Obligation	\$ 396,901	\$ 477,826	\$ 470,510	\$ 470,510	\$ 413,678	\$ 403,561
OPEB Unfunded Liability	\$ 100,188	\$ 208,080	\$ 288,496	\$ 288,496	\$ 313,375	\$ 337,672
Other Operating Costs	\$ 374,093	\$ 462,345	\$ 713,176	\$ 703,093	\$ 679,074	\$ 684,398
Professional Services	\$ 408,808	\$ 425,262	\$ 485,923	\$ 448,110	\$ 530,132	\$ 538,329
Capital Outlay	\$ 52,713	\$ 80,742	\$ 80,743	\$ 79,288	\$ 72,624	\$ 27,872
<b>TOTALS</b>	<b>\$ 6,595,512</b>	<b>\$ 7,501,262</b>	<b>\$ 8,714,202</b>	<b>\$ 8,619,390</b>	<b>\$ 9,457,751</b>	<b>\$ 9,784,753</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted
#100 - General Fund	\$ 6,379,106	\$ 6,877,904	\$ 7,662,314	\$ 7,585,769	\$ 8,263,578	\$ 8,441,677
#101 - Public Safety Tax Share	\$ -	\$ 402,684	\$ 871,978	\$ 836,245	\$ 887,964	\$ 948,045
#102 - Standard Allowance	\$ -	\$ -	\$ -	\$ -	\$ 2,483	\$ 2,387
#253 - SLES Grant	\$ 182,671	\$ 190,387	\$ 153,222	\$ 155,448	\$ 171,443	\$ 181,372
#278 - Police & Fire CFD	\$ 33,735	\$ 30,287	\$ 26,688	\$ 41,928	\$ 30,920	\$ 31,300
#286 - Safety CFD	\$ -	\$ -	\$ -	\$ -	\$ 101,363	\$ 179,972
<b>TOTALS</b>	<b>\$ 6,595,512</b>	<b>\$ 7,501,262</b>	<b>\$ 8,714,202</b>	<b>\$ 8,619,390</b>	<b>\$ 9,457,751</b>	<b>\$ 9,784,753</b>

### TOP FIVE EXPENDITURES



# POLICE DEPARTMENT

## SUPPORT SERVICES and OPERATIONS

### FY 2023/2025 Biennium Budget

#### POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Public Safety Chief	0.50	0.50	0.50	0.50	0.50
Police Captain	-	-	-	1.00	1.00
Police Lieutenant	1.00	1.00	1.00	1.00	1.00
Police Sergeant	4.50	4.00	5.00	5.00	5.00
Police Officer	19.00	21.00	21.00	22.00	22.00
Community Service Officer	1.00	1.00	1.00	1.00	1.00
Police Records Clerk / Evidence Tech	-	-	2.00	2.00	2.00
Public Safety Dispatcher I / II / Senior	6.00	8.00	9.00	9.00	9.00
Admin Analyst I / II	2.00	2.00	1.00	1.00	1.00
<b>TOTALS</b>	<b>34.00</b>	<b>37.50</b>	<b>40.50</b>	<b>42.50</b>	<b>42.50</b>

#### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 3,949,863	\$ 4,356,586	\$ 4,978,925	\$ 4,853,420	\$ 5,498,090	\$ 5,737,851	58.6%
Benefits	\$ 1,312,946	\$ 1,490,421	\$ 1,696,429	\$ 1,776,473	\$ 1,950,778	\$ 2,055,070	21.0%
Pension Obligation	\$ 396,901	\$ 477,826	\$ 470,510	\$ 470,510	\$ 413,678	\$ 403,561	4.1%
OPEB Unfunded Liability	\$ 100,188	\$ 208,080	\$ 288,496	\$ 288,496	\$ 313,375	\$ 337,672	3.5%
Other Operating Costs	\$ 374,093	\$ 462,345	\$ 713,176	\$ 703,093	\$ 679,074	\$ 684,398	7.0%
Professional Services	\$ 408,808	\$ 425,262	\$ 485,923	\$ 448,110	\$ 530,132	\$ 538,329	5.5%
Capital Outlay	\$ 52,713	\$ 80,742	\$ 80,743	\$ 79,288	\$ 72,624	\$ 27,872	0.3%
<b>TOTALS</b>	<b>\$ 6,595,512</b>	<b>\$ 7,501,262</b>	<b>\$ 8,714,202</b>	<b>\$ 8,619,390</b>	<b>\$ 9,457,751</b>	<b>\$ 9,784,753</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 6,379,106	\$ 6,877,904	\$ 7,662,314	\$ 7,585,769	\$ 8,263,578	\$ 8,441,677	86.3%
#101 - Public Safety Tax Share	\$ -	\$ 402,684	\$ 871,978	\$ 836,245	\$ 887,964	\$ 948,045	9.7%
#102 - Standard Allowance	\$ -	\$ -	\$ -	\$ -	\$ 2,483	\$ 2,387	0.0%
#253 - SLES Grant	\$ 182,671	\$ 190,387	\$ 153,222	\$ 155,448	\$ 171,443	\$ 181,372	1.9%
#278 - Police & Fire CFD	\$ 33,735	\$ 30,287	\$ 26,688	\$ 41,928	\$ 30,920	\$ 31,300	0.3%
#286 - Safety CFD	\$ -	\$ -	\$ -	\$ -	\$ 101,363	\$ 179,972	1.8%
<b>TOTALS</b>	<b>\$ 6,595,512</b>	<b>\$ 7,501,262</b>	<b>\$ 8,714,202</b>	<b>\$ 8,619,390</b>	<b>\$ 9,457,751</b>	<b>\$ 9,784,753</b>	<b>100.0%</b>



## Fire Department

The **Lincoln Fire Department** strives to provide an exceptional level of service while working within its current economic limitations. Organizational freedom of vision, innovation and collaboration enhance our ability to better improve our service delivery, providing a sense of personal and economic security vital to our residents and business partners we serve.

The Lincoln Fire Department management utilizes a shared Public Safety Chief overseeing both Fire and Police Departments. This management model provides administrative oversight utilizing the public safety resources of the City to effectively manage the Fire Department. This model has been effective and has increased efficiency and maintained service delivery at minimal cost.

The Department's emergency services are provided by its 3 Battalion Chiefs, 9 Captains, 9 Engineers and 9 Firefighters. These personnel staff the City's three fire stations on a 24/7 basis to answer more than 6,000 incidents a year. At the onset of FY 23-25, the City operates each of its three fire stations with one three-person engine crew at each fire station. The department also continues to provide and receive assistance when necessary from neighboring jurisdictions through our mutual and automatic aid agreements, as significant emergencies often exceed our current resource capabilities or volume capacity.



During this fiscal year, the Lincoln Fire Department's primary focus will be to continue providing an exceptional level of service within its available resources. The department will continue utilizing innovation and a collaborative methodology to enhance Firefighter training and preparedness, purchase and maintain equipment essential to service delivery, and providing for the safety of personnel and the community.



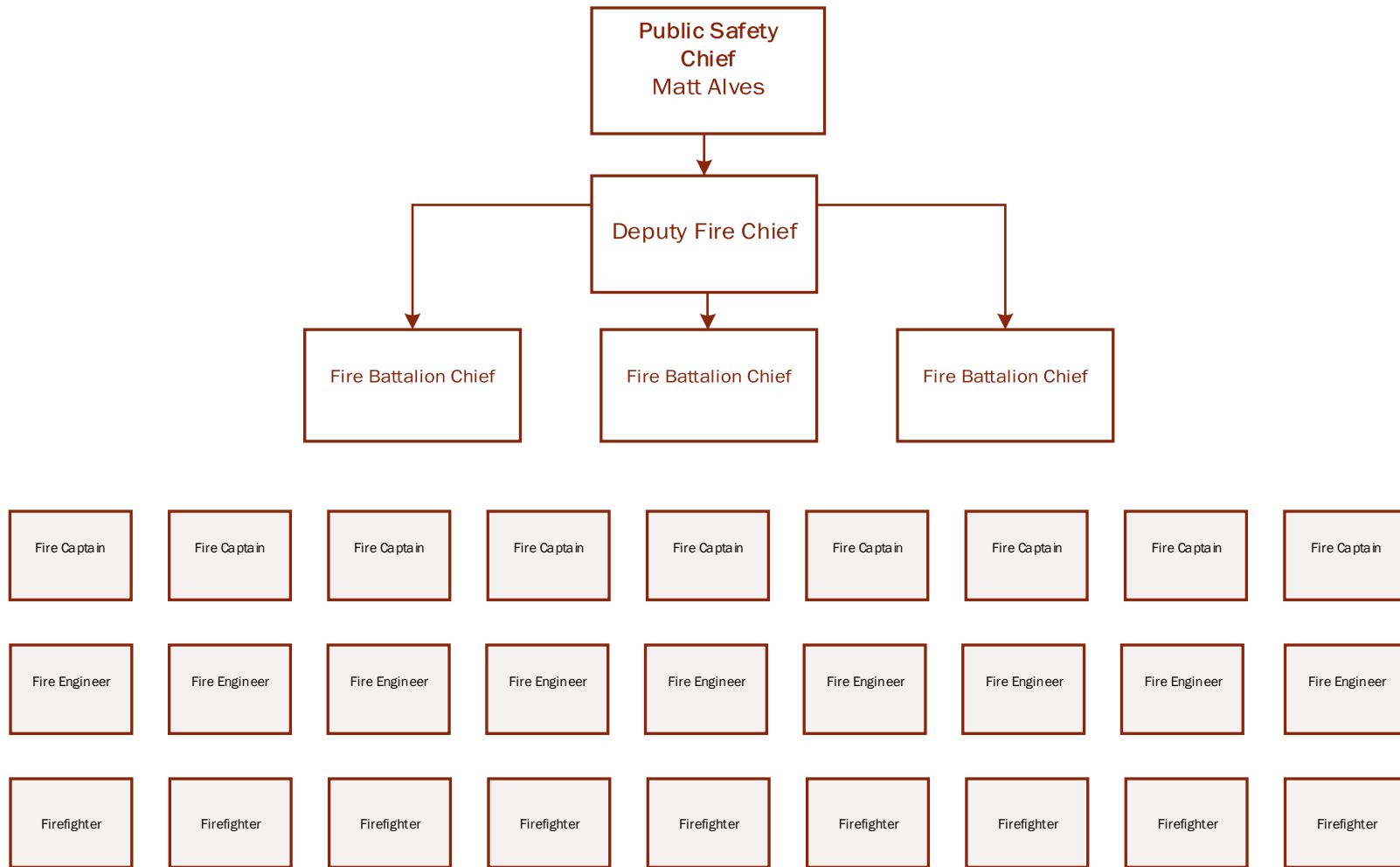
## 2022-23 ACCOMPLISHMENTS

- Hiring of 9 New Firefighters
- Promotions of Battalion Chief and Fire Captains to fill long standing vacancies
- Provided thermal imaging cameras for all staff
- Fleet Enhancements
- Established FD Liaison for Lincoln Hills Community Group
- Resumed Public Education Events and Fire Station Tours (post COVID)
- Completed facility maintenance and repairs (deck at Station 33 and exterior paint at all stations)
- Continued to support annual Turkey Drive and increased Santa Neighborhood visits

## 2023-25 GOALS

The Department specific goals that are identified below were selected to support the implementation of the City Council's identified strategic priorities.

- **Organization Efficiency and Team Cohesion:** Continue to support probationary employees to reach a successful completion of probation
- **Organization Efficiency and Team Cohesion:** Bolster Reserve Firefighter Program
- **Organization Efficiency and Team Cohesion:** Bolster CERT team membership and activity
- **Organization Efficiency and Team Cohesion:** Implementation of Lexipol Policy Manual
- **Organization Efficiency and Team Cohesion:** Conduct joint training with the Police Department
- **Organization Efficiency and Team Cohesion:** Complete Engineer hiring process
- **Organization Efficiency and Team Cohesion:** Update Municipal Code (Fireworks & Burning)
- **Organization Efficiency and Team Cohesion:** Add additional administrative support within the Fire Department
- **Infrastructure:** Research / explore additional grant opportunities
- **Infrastructure:** Update fire station alerting systems
- **Infrastructure:** Continue to improve breathing apparatus equipment
- **Infrastructure:** Make additional fleet enhancements
- **Infrastructure:** Continue to meet CSFM mandated inspection needs (schools and multi-family residential)



# FIRE DEPARTMENT

## FY 2023/2025 Biennium Budget

### AUTHORIZED POSITION INFORMATION

DIVISION	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
ADMINISTRATION and OPERATIONS	20.50	21.50	30.50	31.50	31.50
<b>TOTALS</b>	<b>20.50</b>	<b>21.50</b>	<b>30.50</b>	<b>31.50</b>	<b>31.50</b>

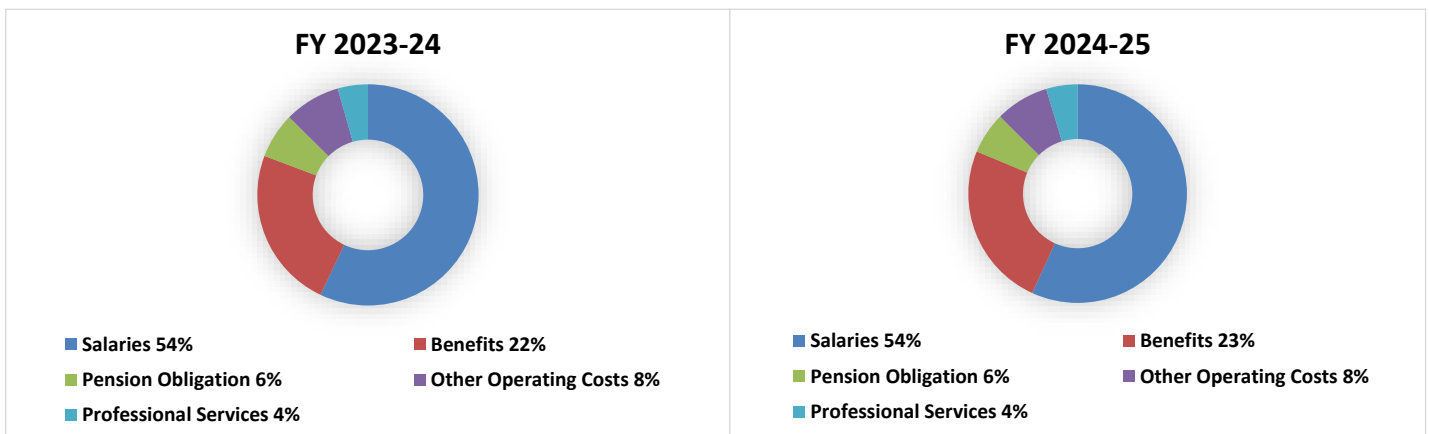
### DEPARTMENT BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted
ADMINISTRATION and OPERATIONS	\$ 5,819,807	\$ 5,989,554	\$ 7,530,233	\$ 7,333,992	\$ 7,876,693	\$ 8,157,751
<b>TOTALS</b>	<b>\$ 5,819,807</b>	<b>\$ 5,989,554</b>	<b>\$ 7,530,233</b>	<b>\$ 7,333,992</b>	<b>\$ 7,876,693</b>	<b>\$ 8,157,751</b>

EXPENDITURE CATEGORIES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted
Salaries	\$ 3,574,591	\$ 3,430,374	\$ 4,215,128	\$ 4,158,256	\$ 4,262,964	\$ 4,411,221
Benefits	\$ 1,279,854	\$ 1,399,009	\$ 1,792,030	\$ 1,492,922	\$ 1,768,437	\$ 1,899,643
Pension Obligation	\$ 285,855	\$ 347,584	\$ 465,966	\$ 466,052	\$ 496,628	\$ 477,420
OPEB Annual Liability	\$ 60,720	\$ 115,600	\$ 159,432	\$ 159,432	\$ 229,299	\$ 218,586
Other Operating Costs	\$ 315,610	\$ 362,678	\$ 472,579	\$ 628,875	\$ 612,965	\$ 612,955
Professional Services	\$ 145,591	\$ 157,512	\$ 248,300	\$ 251,500	\$ 329,440	\$ 360,966
Capital Outlay	\$ 157,586	\$ 176,798	\$ 176,798	\$ 176,955	\$ 176,960	\$ 176,960
<b>TOTALS</b>	<b>\$ 5,819,807</b>	<b>\$ 5,989,554</b>	<b>\$ 7,530,233</b>	<b>\$ 7,333,992</b>	<b>\$ 7,876,693</b>	<b>\$ 8,157,751</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted
#100 - General Fund	\$ 5,730,898	\$ 5,892,988	\$ 6,367,310	\$ 6,169,562	\$ 6,330,144	\$ 6,581,722
#101 - Public Safety Tax Share	\$ -	\$ -	\$ 98,293	\$ 63,200	\$ 346,607	\$ 331,978
#102 - Standard Allowance	\$ -	\$ -	\$ 964,630	\$ 1,001,230	\$ 979,942	\$ 1,044,051
#248 - Development Svcs	\$ 88,909	\$ 96,566	\$ 100,000	\$ 100,000	\$ 220,000	\$ 200,000
<b>TOTALS</b>	<b>\$ 5,819,807</b>	<b>\$ 5,989,554</b>	<b>\$ 7,530,233</b>	<b>\$ 7,333,992</b>	<b>\$ 7,876,693</b>	<b>\$ 8,157,751</b>

### TOP FIVE EXPENDITURES



# FIRE DEPARTMENT

## OPERATIONS

### FY 2023/2025 Biennium Budget

#### POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Public Safety Chief	0.50	0.50	0.50	0.50	0.50
Deputy Fire Chief	-	-	-	1.00	1.00
Battalion Chief	2.00	3.00	3.00	3.00	3.00
Fire Captain	9.00	9.00	9.00	9.00	9.00
Fire Engineer	9.00	9.00	9.00	9.00	9.00
Firefighter	-	-	9.00	9.00	9.00
<b>TOTALS</b>	<b>20.50</b>	<b>21.50</b>	<b>30.50</b>	<b>31.50</b>	<b>31.50</b>

#### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 3,574,591	\$ 3,430,374	\$ 4,215,128	\$ 4,158,256	\$ 4,262,964	\$ 4,411,221	54.1%
Benefits	\$ 1,279,854	\$ 1,399,009	\$ 1,792,030	\$ 1,492,922	\$ 1,768,437	\$ 1,899,643	23.3%
Pension Obligation	\$ 285,855	\$ 347,584	\$ 465,966	\$ 466,052	\$ 496,628	\$ 477,420	5.9%
OPEB Unfunded Liability	\$ 60,720	\$ 115,600	\$ 159,432	\$ 159,432	\$ 229,299	\$ 218,586	2.7%
Other Operating Costs	\$ 315,610	\$ 362,678	\$ 472,579	\$ 628,875	\$ 612,965	\$ 612,955	7.5%
Professional Services	\$ 145,591	\$ 157,512	\$ 248,300	\$ 251,500	\$ 329,440	\$ 360,966	4.4%
Capital Outlay	\$ 157,586	\$ 176,798	\$ 176,798	\$ 176,955	\$ 176,960	\$ 176,960	2.2%
<b>TOTALS</b>	<b>\$ 5,819,807</b>	<b>\$ 5,989,554</b>	<b>\$ 7,530,233</b>	<b>\$ 7,333,992</b>	<b>\$ 7,876,693</b>	<b>\$ 8,157,751</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 5,730,898	\$ 5,892,988	\$ 6,367,310	\$ 6,169,562	\$ 6,330,144	\$ 6,581,722	80.7%
#101 - Public Safety Tax Share	\$ -	\$ -	\$ 98,293	\$ 63,200	\$ 346,607	\$ 331,978	4.1%
#102 - Standard Allowance	\$ -	\$ -	\$ 964,630	\$ 1,001,230	\$ 979,942	\$ 1,044,051	12.8%
#248 - Development Svcs	\$ 88,909	\$ 96,566	\$ 100,000	\$ 100,000	\$ 220,000	\$ 200,000	2.5%
<b>TOTALS</b>	<b>\$ 5,819,807</b>	<b>\$ 5,989,554</b>	<b>\$ 7,530,233</b>	<b>\$ 7,333,992</b>	<b>\$ 7,876,693</b>	<b>\$ 8,157,751</b>	<b>100.0%</b>



## Library

The **Lincoln Public Library** is a one-branch library system that serves the residents of Lincoln and the surrounding areas. The library offers roughly 96,000 books, 7,000 audiobooks, 9,000 DVDs, and access to over 700,000 digital items to over 20,000 active cardholders.

In addition, the library provides over 200 educational and recreational events for all ages annually, access to computers and printers, wireless internet access, and meeting room spaces.



## 2022-23 ACCOMPLISHMENTS

- Added 9,700 active cardholders, an increase of 45%
- Partnered with the Friends of the Lincoln Public Library to attend 23 community events, over half of which were in the Downtown area
- Checked out more items and had more event attendees in 2022-23 than in 2018-19, the last year before COVID-19 impacted library operations. Many libraries within the state are still struggling to encourage library usage after the service interruptions caused by COVID-19
- Streamlined the meeting room rental application and process
- Streamlined the volunteer application process, creating an online application, database of volunteers, and online training resources
- Implemented regular e-mail communications with all Library volunteers to increase engagement and create opportunities for cross-training



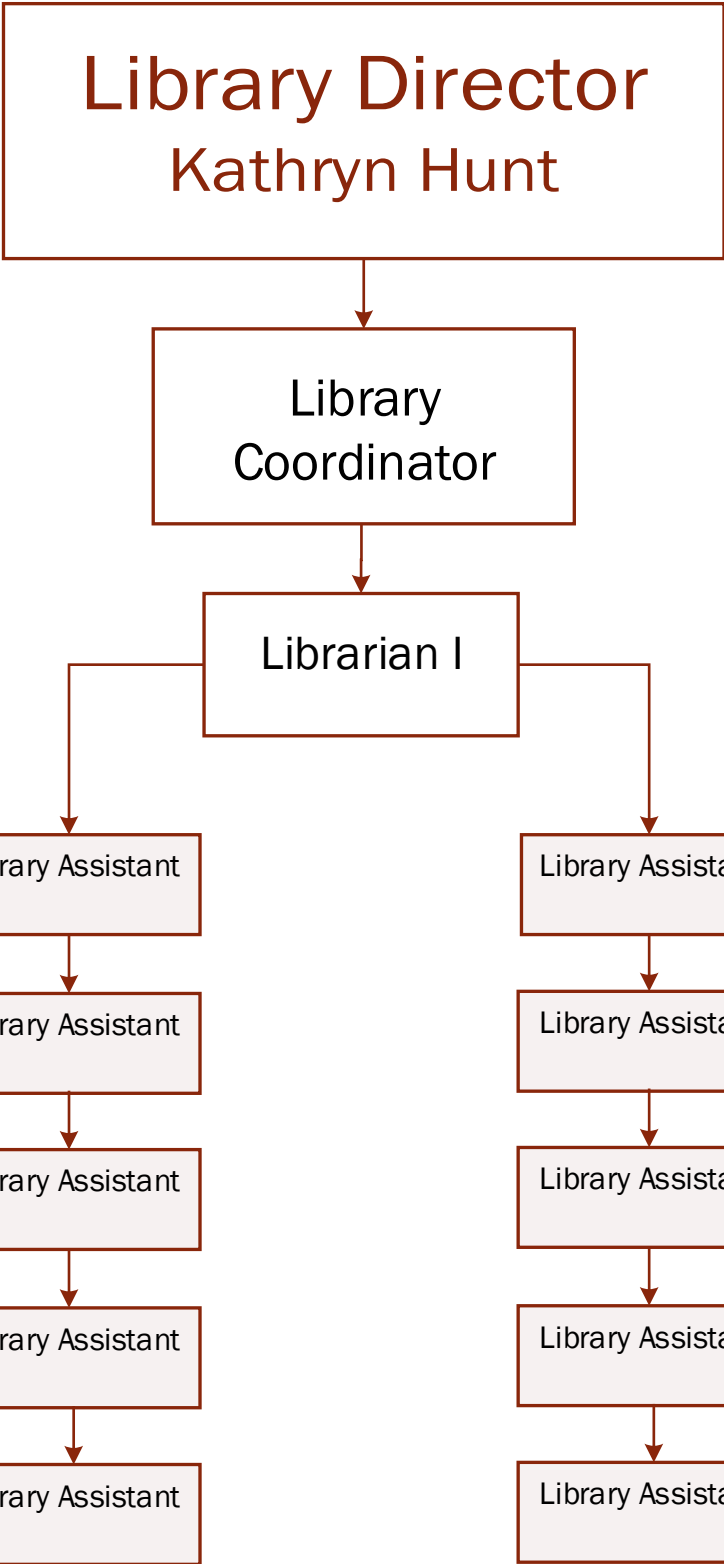


## 2023-25 GOALS

The goals identified below were selected to support the implementation of the City Council's identified strategic priorities.

- **Organizational Efficiency:** Complete an analysis of current and future library facility needs, to support the long-term planning of library operations
- **Organizational Efficiency:** Review library hours and staffing model to ensure optimal service to the community within budget parameters
- **Organizational Efficiency:** Increase services to Downtown Lincoln, through community outreach, digital resources, Spanish language materials, and a Downtown holds pick-up location
- **Organizational Efficiency:** Identify community and city priorities and establish mid-range departmental goals for 2024-2026





# LIBRARY

## FY 2023/2025 Biennium Budget

### POSITION INFORMATION

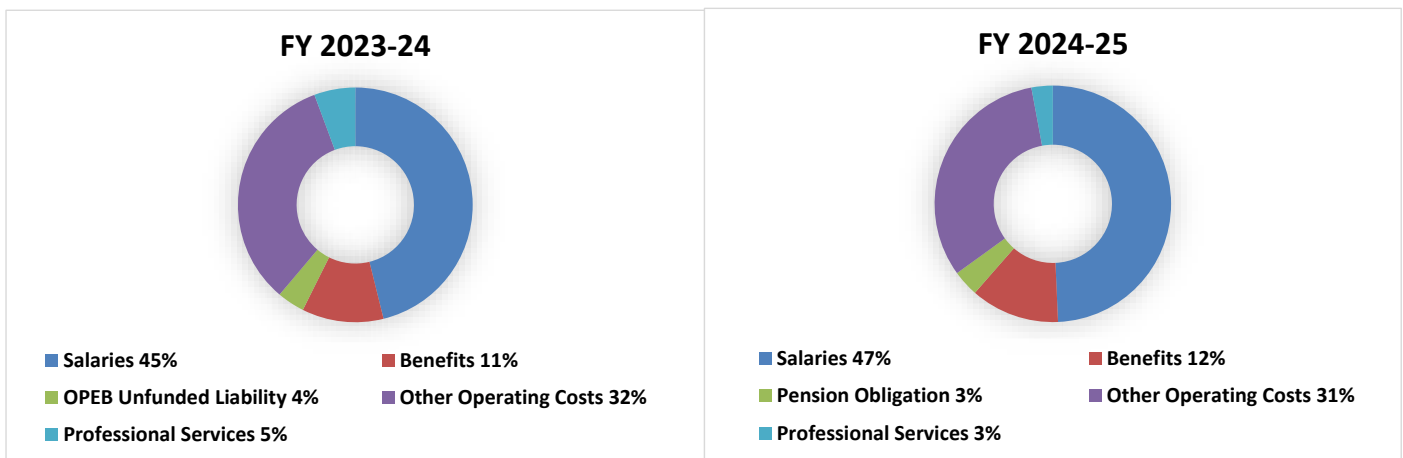
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Director of Library Services	1.00	1.00	1.00	1.00	1.00
Library Coordinator	0.75	0.75	0.75	0.75	0.75
Librarian I / II	0.88	0.88	0.88	0.88	0.88
Library Assistant / Clerk	3.23	4.03	4.03	4.03	4.03
<b>TOTALS</b>	<b>5.86</b>	<b>6.66</b>	<b>6.66</b>	<b>6.66</b>	<b>6.66</b>

### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 291,376	\$ 399,555	\$ 418,380	\$ 380,644	\$ 465,133	\$ 479,920	47.4%
Benefits	\$ 88,483	\$ 103,125	\$ 121,874	\$ 99,428	\$ 113,346	\$ 118,250	11.7%
Pension Obligation	\$ 23,943	\$ 28,507	\$ 32,373	\$ 32,373	\$ 35,133	\$ 34,954	3.5%
OPEB Unfunded Liability	\$ 15,180	\$ 28,900	\$ 37,960	\$ 37,960	\$ 38,217	\$ 39,173	3.9%
Other Operating Costs	\$ 226,834	\$ 234,667	\$ 312,436	\$ 361,306	\$ 334,497	\$ 311,975	30.8%
Professional Services	\$ 5,710	\$ 33,267	\$ 37,200	\$ 38,500	\$ 57,100	\$ 28,350	2.8%
<b>TOTALS</b>	<b>\$ 651,526</b>	<b>\$ 828,021</b>	<b>\$ 960,223</b>	<b>\$ 950,211</b>	<b>\$ 1,043,426</b>	<b>\$ 1,012,622</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 579,810	\$ 752,926	\$ 882,723	\$ 874,711	\$ 969,426	\$ 937,422	92.9%
#244 - Library PFE Fund	\$ 71,716	\$ 75,095	\$ 77,500	\$ 75,500	\$ 74,000	\$ 75,200	7.1%
<b>TOTALS</b>	<b>\$ 651,526</b>	<b>\$ 828,021</b>	<b>\$ 960,223</b>	<b>\$ 950,211</b>	<b>\$ 1,043,426</b>	<b>\$ 1,012,622</b>	<b>100.0%</b>

### TOP FIVE EXPENDITURES





## Recreation

The Recreation Department is dedicated to meeting the recreational needs of the citizens of Lincoln by providing quality programs and exceptional customer service. In addition, the department contributes to the City's park master planning and serves as a liaison with the Parks and Recreation Committee, the advisory body to the City of Lincoln on policy issues affecting the City's park and recreation programs. Recreation is broken up into seven program areas: **Administration, Adult Sports, Aquatics, Camps, Contract Classes, Special Events, and Youth Sports.**



**Administration** is responsible for overall support of the department, marketing, and facility/field scheduling, rentals & operations. **Adult Sports** provides adults in our community with fun programs & activities that promote a healthy lifestyle, increase physical fitness, reduce stress, and strengthen personal relationships. **Aquatics** programs provide the community and participants of all ages the benefits of swim instruction, water safety education, exercise, and fun. **Camps** provide City residents a cost-effective solution for families who wish to keep their children active, meet new people, learn a new skill, and have fun during the summer months and holiday breaks. **Contract Classes** provide residents of all ages an opportunity to be active, healthy, meet new people, learn new skills or practice old skills in a variety of ways in a safe and fun environment. City hosted **Special Events**, like the summer movie and concert series, fun runs and many more, bring the community together in fun and exciting ways at little or no cost. These special events promote local businesses and manifest a strong sense of togetherness by providing residents unique recreational experiences suited for people of all ages and abilities. This program area is also responsible for facilitating the permit process for over 75 non-city hosted special events for the community to enjoy on an annual basis. **Youth Sports** provide the youth of our community with programs that are fun, increase physical and social awareness, build self-esteem, improve leadership skills, and teach sportsmanship and teamwork, as well as countless other life skills.

## 2022-23 ACCOMPLISHMENTS

- Developed and implemented a rental program for covered picnic areas in city parks
- In partnership with WPUUSD, Lincoln PD and other agencies providing services for local youth, started the framework for a citywide Youth Development Plan

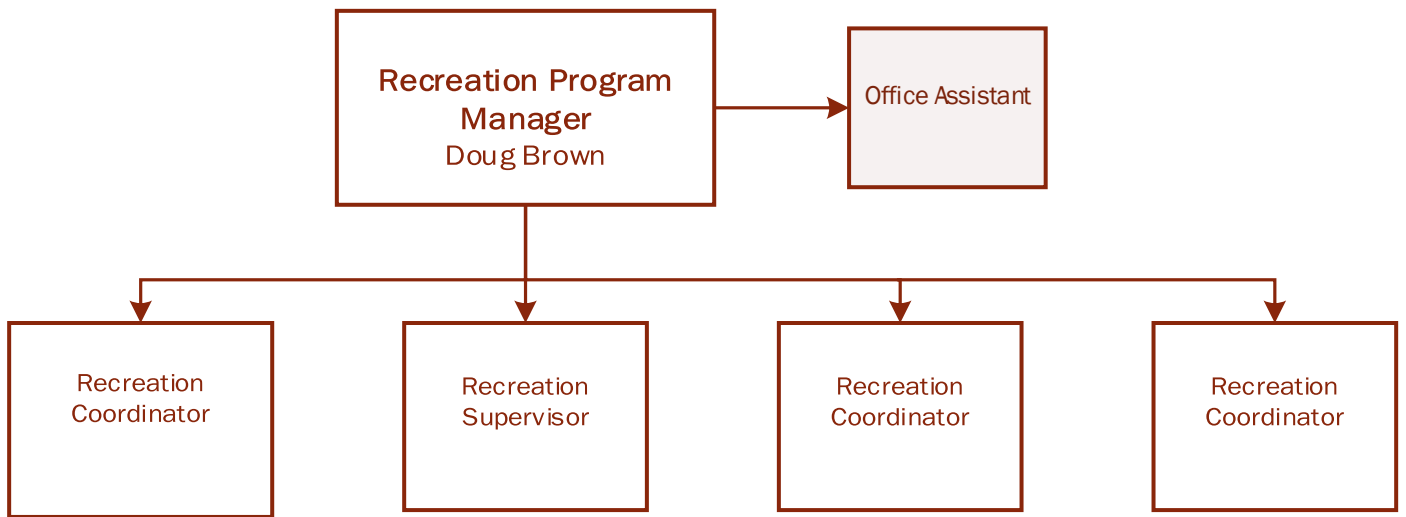


- Created and delivered the inaugural Floating Pumpkin Patch event in October 2022
- Secured \$178,000 in grant funding for Lincoln Community Center improvements
- Secured \$250,000 in grant funding for Foskett Regional Park improvements
- Increased revenues by more than 50% between FY20/21 and FY 21/22

## 2023-25 GOALS

- **Team Cohesion:** In partnership with WPUSD, Lincoln PD and other agencies providing services for local youth, develop and implement a citywide Youth Development Plan
- **Organizational Efficiency:** Develop and implement a Parks and Recreation Master Plan
- **Infrastructure:** Complete Phase I on the Community Center Park and re-envision Phase II
- **Organizational Efficiency and Economic Development:** Complete State licensing requirements for child care operators to begin offering afterschool child care in Fall 2024
- **Organizational Efficiency:** Create and begin delivery of the Rec2Go program to improve community outreach and create free mobile recreation opportunities for the underserved populations in our community
- **Economic Development:** Increase revenues by 15%





# RECREATION DEPARTMENT

## FY 2023/2025 Biennium Budget

### AUTHORIZED POSITION INFORMATION

DIVISION	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
ADMINISTRATION	2.55	1.90	1.35	2.35	2.35
ADULT SPORTS	4.35	4.30	4.40	4.40	4.40
YOUTH SPORTS	12.75	15.70	15.80	15.80	15.80
CAMPS	11.05	16.00	16.10	16.10	16.10
SPECIAL EVENTS	2.90	2.50	2.80	2.80	2.80
CONTRACT CLASSES	0.35	0.50	0.45	0.45	0.45
AQUATICS	10.05	10.10	10.10	10.10	10.10
<b>TOTALS</b>	<b>44.00</b>	<b>51.00</b>	<b>51.00</b>	<b>52.00</b>	<b>52.00</b>

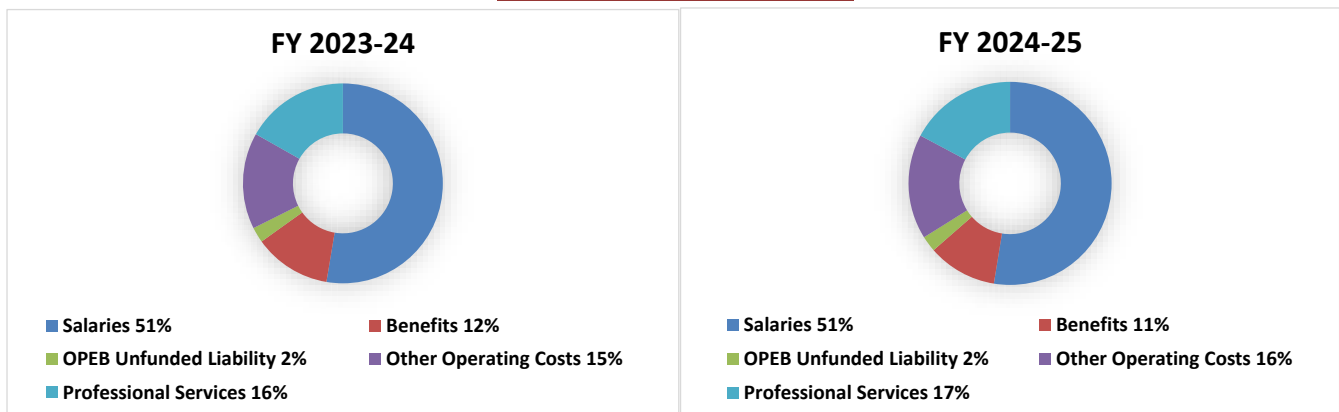
### DIVISION BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted
ADMINISTRATION	\$ 140,012	\$ 284,696	\$ 372,322	\$ 340,365	\$ 577,020	\$ 599,011
ADULT SPORTS	\$ 44,631	\$ 70,860	\$ 123,292	\$ 111,960	\$ 119,442	\$ 120,656
YOUTH SPORTS	\$ 76,204	\$ 123,827	\$ 237,648	\$ 229,871	\$ 261,242	\$ 246,262
CAMPS	\$ 130,634	\$ 186,255	\$ 194,258	\$ 203,003	\$ 222,724	\$ 228,130
SPECIAL EVENTS	\$ 67,828	\$ 56,699	\$ 100,791	\$ 91,979	\$ 106,294	\$ 109,254
CONTRACT CLASSES	\$ 34,618	\$ 77,437	\$ 115,012	\$ 35,557	\$ 88,799	\$ 97,732
AQUATICS	\$ 65,758	\$ 122,291	\$ 168,653	\$ 181,707	\$ 186,799	\$ 188,750
<b>TOTALS</b>	<b>\$ 559,684</b>	<b>\$ 922,066</b>	<b>\$ 1,311,976</b>	<b>\$ 1,194,441</b>	<b>\$ 1,562,320</b>	<b>\$ 1,589,795</b>

EXPENDITURE CATEGORIES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted
Salaries	\$ 366,642	\$ 566,507	\$ 726,785	\$ 672,815	\$ 803,573	\$ 817,154
Benefits	\$ 77,010	\$ 110,784	\$ 96,268	\$ 115,785	\$ 190,545	\$ 171,329
Pension Obligation	\$ 23,638	\$ 27,917	\$ 32,625	\$ 32,625	\$ 35,717	\$ 34,955
OPEB Unfunded Liability	\$ 15,180	\$ 28,900	\$ 37,960	\$ 37,960	\$ 38,217	\$ 39,172
Other Operating Costs	\$ 58,444	\$ 101,969	\$ 234,725	\$ 214,382	\$ 237,718	\$ 259,665
Professional Services	\$ 18,771	\$ 85,989	\$ 183,613	\$ 120,873	\$ 256,550	\$ 267,520
<b>TOTALS</b>	<b>\$ 559,684</b>	<b>\$ 922,066</b>	<b>\$ 1,311,976</b>	<b>\$ 1,194,441</b>	<b>\$ 1,562,320</b>	<b>\$ 1,589,795</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted
#100 - General Fund	\$ 559,684	\$ 922,066	\$ 1,311,976	\$ 1,194,441	\$ 1,562,320	\$ 1,589,795
<b>TOTALS</b>	<b>\$ 559,684</b>	<b>\$ 922,066</b>	<b>\$ 1,311,976</b>	<b>\$ 1,194,441</b>	<b>\$ 1,562,320</b>	<b>\$ 1,589,795</b>

### TOP FIVE EXPENDITURES



# RECREATION DEPARTMENT

## ADMINISTRATION

### FY 2023/2025 Biennium Budget

#### POSITION INFORMATION

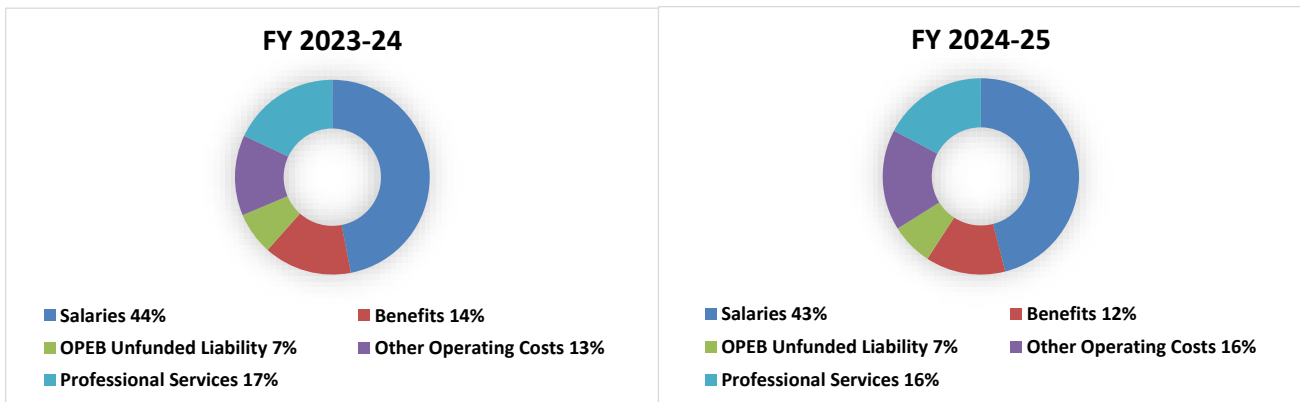
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Recreation Supervisor / Manager	0.70	0.90	0.70	0.70	0.70
Recreation Coordinator	-	-	0.15	1.15	1.15
Administrative Analyst	0.85	-	-	-	-
Office Assistant	-	1.00	0.50	0.50	0.50
Various Seasonal (Full time equivalent)	1.00	-	-	-	-
<b>TOTALS</b>	<b>2.55</b>	<b>1.90</b>	<b>1.35</b>	<b>2.35</b>	<b>2.35</b>

#### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 67,040	\$ 147,622	\$ 159,136	\$ 130,716	\$ 254,168	\$ 259,482	43.3%
Benefits	\$ 14,232	\$ 27,960	\$ 36,351	\$ 25,249	\$ 79,108	\$ 74,182	12.4%
Pension Obligation	\$ 23,638	\$ 27,917	\$ 32,625	\$ 32,625	\$ 35,717	\$ 34,955	5.8%
OPEB Unfunded Liability	\$ 15,180	\$ 28,900	\$ 37,960	\$ 37,960	\$ 38,217	\$ 39,172	6.5%
Other Operating Costs	\$ 17,422	\$ 38,630	\$ 63,250	\$ 67,942	\$ 72,310	\$ 93,720	15.6%
Professional Services	\$ 2,500	\$ 13,667	\$ 43,000	\$ 45,873	\$ 97,500	\$ 97,500	16.3%
<b>TOTALS</b>	<b>\$ 140,012</b>	<b>\$ 284,696</b>	<b>\$ 372,322</b>	<b>\$ 340,365</b>	<b>\$ 577,020</b>	<b>\$ 599,011</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 140,012	\$ 284,696	\$ 372,322	\$ 340,365	\$ 577,020	\$ 599,011	100.0%
<b>TOTALS</b>	<b>\$ 140,012</b>	<b>\$ 284,696</b>	<b>\$ 372,322</b>	<b>\$ 340,365</b>	<b>\$ 577,020</b>	<b>\$ 599,011</b>	<b>100.0%</b>

#### TOP FIVE EXPENDITURES





# RECREATION DEPARTMENT

## ADULT SPORTS

### FY 2023/2025 Biennium Budget

#### POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Recreation Manager	0.05	-	0.05	0.05	0.05
Recreation Supervisor	0.30	0.30	0.30	0.30	0.30
Office Assistant	-	-	0.05	0.05	0.05
Various Seasonal (Full time equivalent)	4.00	4.00	4.00	4.00	4.00
<b>TOTALS</b>	<b>4.35</b>	<b>4.30</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>

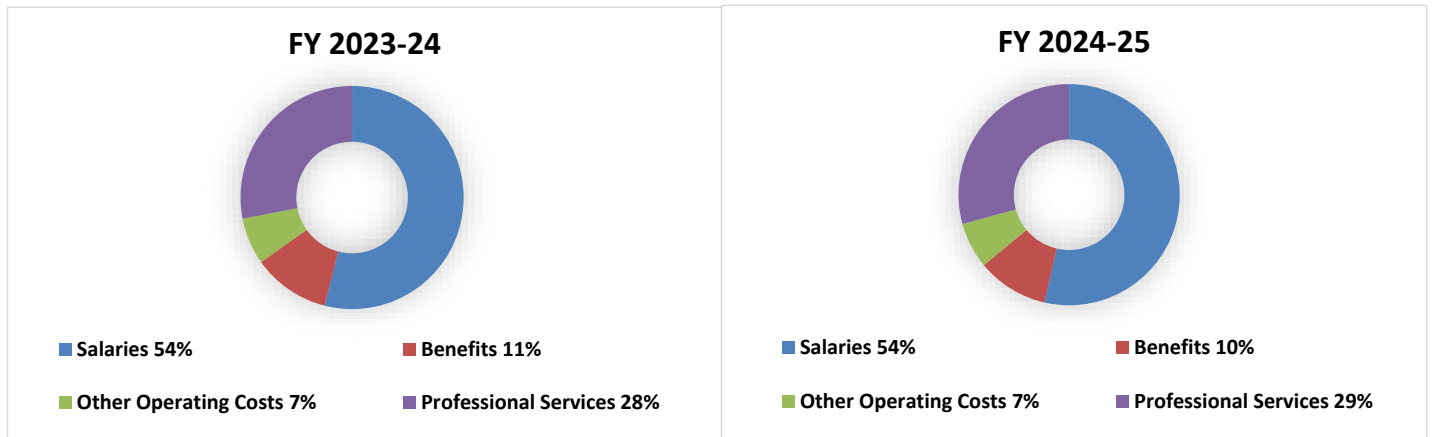
#### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 29,998	\$ 39,810	\$ 75,226	\$ 73,699	\$ 64,477	\$ 64,672	53.6%
Benefits	\$ 4,795	\$ 6,351	\$ 7,836	\$ 6,321	\$ 13,357	\$ 12,556	10.4%
Other Operating Costs	\$ 2,340	\$ 4,346	\$ 14,850	\$ 6,940	\$ 8,108	\$ 8,108	6.7%
Professional Services	\$ 7,498	\$ 20,353	\$ 25,380	\$ 25,000	\$ 33,500	\$ 35,320	29.3%
<b>TOTALS</b>	<b>\$ 44,631</b>	<b>\$ 70,860</b>	<b>\$ 123,292</b>	<b>\$ 111,960</b>	<b>\$ 119,442</b>	<b>\$ 120,656</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 44,631	\$ 70,860	\$ 123,292	\$ 111,960	\$ 119,442	\$ 120,656	100.0%
<b>TOTALS</b>	<b>\$ 44,631</b>	<b>\$ 70,860</b>	<b>\$ 123,292</b>	<b>\$ 111,960</b>	<b>\$ 119,442</b>	<b>\$ 120,656</b>	<b>100.0%</b>

#### TOP EXPENDITURES



# RECREATION DEPARTMENT

## YOUTH SPORTS

### FY 2023/2025 Biennium Budget

#### POSITION INFORMATION

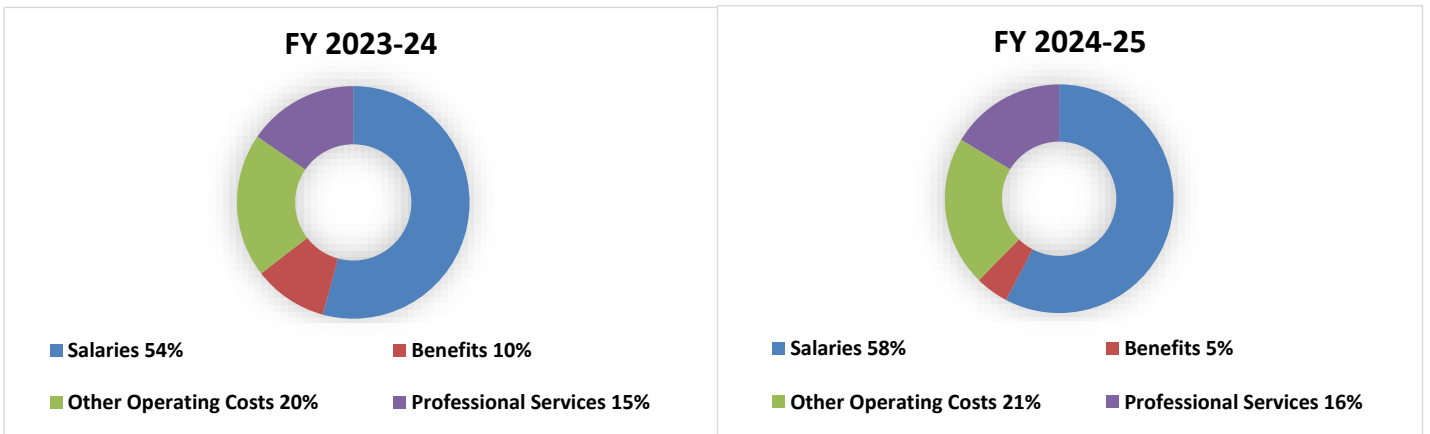
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Recreation Manager	0.05	-	0.05	0.05	0.05
Recreation Supervisor	0.70	0.70	0.70	0.70	0.70
Office Assistant	-	-	0.05	0.05	0.05
Various Seasonal (Full time equivalent)	12.00	15.00	15.00	15.00	15.00
<b>TOTALS</b>	<b>12.75</b>	<b>15.70</b>	<b>15.80</b>	<b>15.80</b>	<b>15.80</b>

#### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 59,178	\$ 81,521	\$ 144,375	\$ 144,633	\$ 141,657	\$ 142,077	57.7%
Benefits	\$ 9,146	\$ 11,880	\$ 16,095	\$ 15,947	\$ 26,953	\$ 11,553	4.7%
Other Operating Costs	\$ 6,317	\$ 20,543	\$ 52,095	\$ 44,291	\$ 52,332	\$ 52,332	21.3%
Professional Services	\$ 1,563	\$ 9,882	\$ 25,083	\$ 25,000	\$ 40,300	\$ 40,300	16.4%
<b>TOTALS</b>	<b>\$ 76,204</b>	<b>\$ 123,827</b>	<b>\$ 237,648</b>	<b>\$ 229,871</b>	<b>\$ 261,242</b>	<b>\$ 246,262</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 76,204	\$ 123,827	\$ 237,648	\$ 229,871	\$ 261,242	\$ 246,262	100.0%
<b>TOTALS</b>	<b>\$ 76,204</b>	<b>\$ 123,827</b>	<b>\$ 237,648</b>	<b>\$ 229,871</b>	<b>\$ 261,242</b>	<b>\$ 246,262</b>	<b>100.0%</b>

#### TOP EXPENDITURES



# RECREATION DEPARTMENT

## CAMPS

### FY 2023/2025 Biennium Budget

#### POSITION INFORMATION

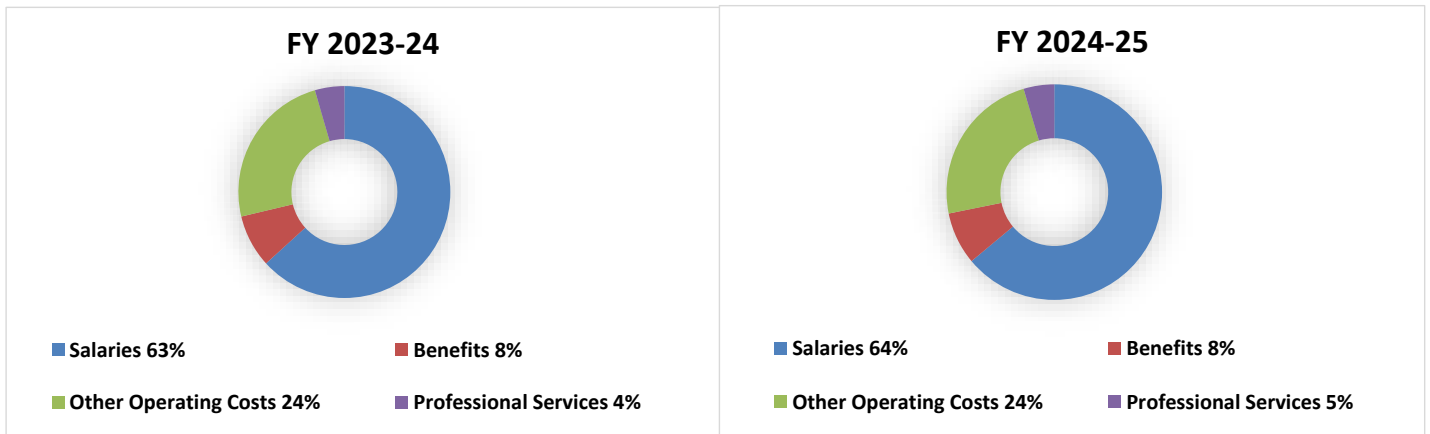
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Recreation Manager	0.05	-	0.05	0.05	0.05
Recreation Coordinator	1.00	1.00	1.00	1.00	1.00
Office Assistant	-	-	0.05	0.05	0.05
Various Seasonal (Full time equivalent)	10.00	15.00	15.00	15.00	15.00
<b>TOTALS</b>	<b>11.05</b>	<b>16.00</b>	<b>16.10</b>	<b>16.10</b>	<b>16.10</b>

#### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 103,515	\$ 145,554	\$ 129,365	\$ 126,002	\$ 140,841	\$ 145,869	63.9%
Benefits	\$ 14,132	\$ 18,905	\$ 1,643	\$ 17,916	\$ 17,924	\$ 17,961	7.9%
Other Operating Costs	\$ 8,172	\$ 21,677	\$ 53,250	\$ 49,084	\$ 53,959	\$ 53,800	23.6%
Professional Services	\$ 4,815	\$ 120	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,500	4.6%
<b>TOTALS</b>	<b>\$ 130,634</b>	<b>\$ 186,255</b>	<b>\$ 194,258</b>	<b>\$ 203,003</b>	<b>\$ 222,724</b>	<b>\$ 228,130</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 130,634	\$ 186,255	\$ 194,258	\$ 203,003	\$ 222,724	\$ 228,130	100.0%
<b>TOTALS</b>	<b>\$ 130,634</b>	<b>\$ 186,255</b>	<b>\$ 194,258</b>	<b>\$ 203,003</b>	<b>\$ 222,724</b>	<b>\$ 228,130</b>	<b>100.0%</b>

#### TOP EXPENDITURES



# RECREATION DEPARTMENT

## SPECIAL EVENTS FY 2023/2025 Biennium Budget

### POSITION INFORMATION

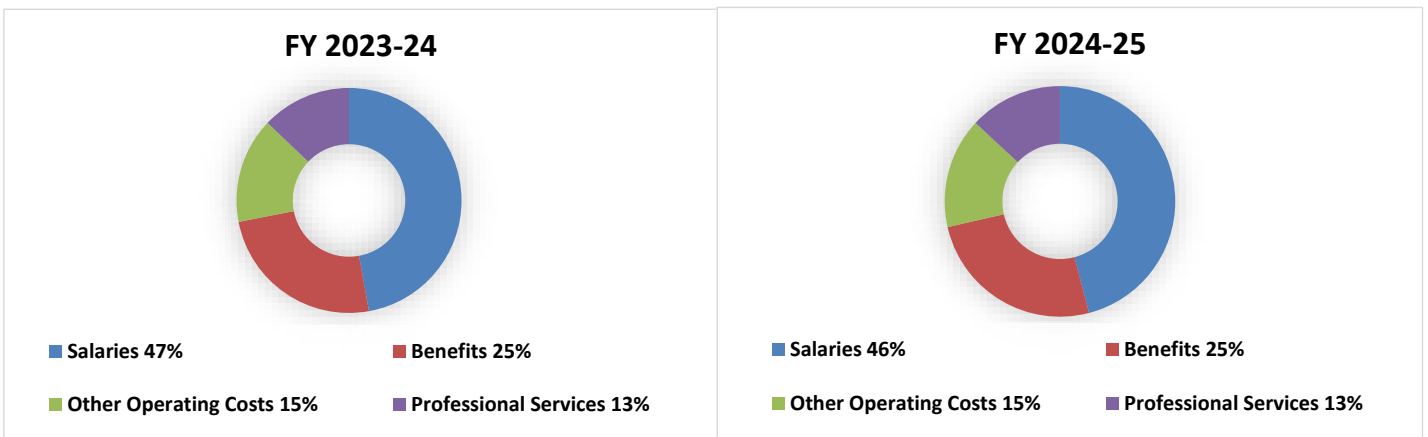
<i>Authorized Positions</i>	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Recreation Manager	0.05	-	0.05	0.05	0.05
Recreation Coordinator	0.85	0.50	0.70	0.70	0.70
Office Assistant	-	-	0.05	0.05	0.05
Various Seasonal (Full time equivalent)	2.00	2.00	2.00	2.00	2.00
<b>TOTALS</b>	<b>2.90</b>	<b>2.50</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>

### BUDGET SUMMARY

<i>EXPENDITURES</i>	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 40,999	\$ 28,203	\$ 51,048	\$ 46,964	\$ 50,129	\$ 50,190	45.9%
Benefits	\$ 22,796	\$ 15,990	\$ 24,418	\$ 22,939	\$ 26,350	\$ 27,839	25.5%
Other Operating Costs	\$ 3,138	\$ 6,909	\$ 17,475	\$ 14,276	\$ 16,115	\$ 16,925	15.5%
Professional Services	\$ 895	\$ 5,598	\$ 7,850	\$ 7,800	\$ 13,700	\$ 14,300	13.1%
<b>TOTALS</b>	<b>\$ 67,828</b>	<b>\$ 56,699</b>	<b>\$ 100,791</b>	<b>\$ 91,979</b>	<b>\$ 106,294</b>	<b>\$ 109,254</b>	<b>100.0%</b>

<i>FUNDING SOURCES</i>	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 67,828	\$ 56,699	\$ 100,791	\$ 91,979	\$ 106,294	\$ 109,254	100.0%
<b>TOTALS</b>	<b>\$ 67,828</b>	<b>\$ 56,699</b>	<b>\$ 100,791</b>	<b>\$ 91,979</b>	<b>\$ 106,294</b>	<b>\$ 109,254</b>	<b>100.0%</b>

### TOP EXPENDITURES



# RECREATION DEPARTMENT

## CONTRACT CLASSES FY 2023/2025 Biennium Budget

### POSITION INFORMATION

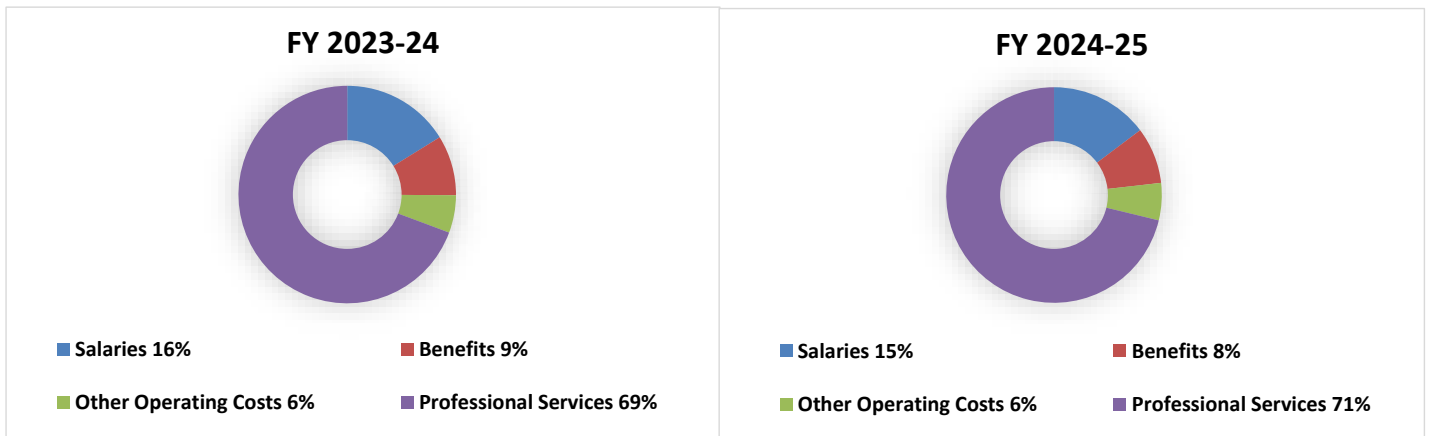
<i>Authorized Positions</i>	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Recreation Manager	0.05	-	0.05	0.05	0.05
Recreation Coordinator	0.15	0.50	0.15	0.15	0.15
Office Assistant	0.15	-	0.25	0.25	0.25
<b>TOTALS</b>	<b>0.35</b>	<b>0.50</b>	<b>0.45</b>	<b>0.45</b>	<b>0.45</b>

### BUDGET SUMMARY

<i>EXPENDITURES</i>	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 11,065	\$ 26,478	\$ 29,270	\$ 15,199	\$ 14,360	\$ 14,395	14.7%
Benefits	\$ 4,899	\$ 16,590	\$ 8,282	\$ 8,658	\$ 7,929	\$ 8,277	8.5%
Other Operating Costs	\$ 18,654	\$ -	\$ 5,160	\$ 4,500	\$ 4,960	\$ 5,460	5.6%
Professional Services	\$ -	\$ 34,369	\$ 72,300	\$ 7,200	\$ 61,550	\$ 69,600	71.2%
<b>TOTALS</b>	<b>\$ 34,618</b>	<b>\$ 77,437</b>	<b>\$ 115,012</b>	<b>\$ 35,557</b>	<b>\$ 88,799</b>	<b>\$ 97,732</b>	<b>100.0%</b>

<i>FUNDING SOURCES</i>	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 34,618	\$ 77,437	\$ 115,012	\$ 35,557	\$ 88,799	\$ 97,732	100.0%
<b>TOTALS</b>	<b>\$ 34,618</b>	<b>\$ 77,437</b>	<b>\$ 115,012</b>	<b>\$ 35,557</b>	<b>\$ 88,799</b>	<b>\$ 97,732</b>	<b>100.0%</b>

### TOP EXPENDITURES



# RECREATION DEPARTMENT

## AQUATICS

### FY 2023/2025 Biennium Budget

#### POSITION INFORMATION

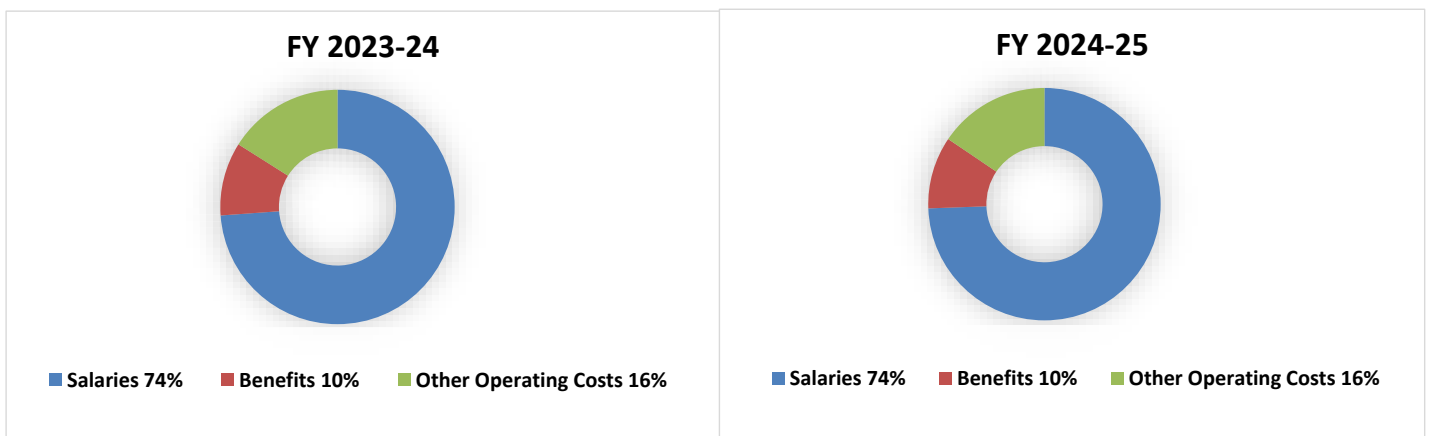
<i>Authorized Positions</i>	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Recreation Manager	0.05	0.10	0.05	0.05	0.05
Office Assistant	-	-	0.05	0.05	0.05
Various Seasonal / Pool Mgr / Asst Pool Mgr	10.00	10.00	10.00	10.00	10.00
<b>TOTALS</b>	<b>10.05</b>	<b>10.10</b>	<b>10.10</b>	<b>10.10</b>	<b>10.10</b>

#### BUDGET SUMMARY

<i>EXPENDITURES</i>	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 54,847	\$ 97,320	\$ 138,365	\$ 135,602	\$ 137,941	\$ 140,469	74.4%
Benefits	\$ 7,009	\$ 13,108	\$ 1,643	\$ 18,755	\$ 18,924	\$ 18,961	10.0%
Other Operating Costs	\$ 2,401	\$ 9,864	\$ 28,645	\$ 27,349	\$ 29,934	\$ 29,320	15.5%
Professional Services	\$ 1,500	\$ 2,000	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTALS</b>	<b>\$ 65,758</b>	<b>\$ 122,291</b>	<b>\$ 168,653</b>	<b>\$ 181,707</b>	<b>\$ 186,799</b>	<b>\$ 188,750</b>	<b>100.0%</b>

<i>FUNDING SOURCES</i>	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 65,758	\$ 122,291	\$ 168,653	\$ 181,707	\$ 186,799	\$ 188,750	100.0%
<b>TOTALS</b>	<b>\$ 65,758</b>	<b>\$ 122,291</b>	<b>\$ 168,653</b>	<b>\$ 181,707</b>	<b>\$ 186,799</b>	<b>\$ 188,750</b>	<b>100.0%</b>

#### TOP EXPENDITURES





## Community Development

The **Community Development Department (CDD)** manages all new development, building and planning activities. CDD consists of four divisions: **Administration, Building, Planning** and **Development Engineering**.



The CDD **Administration Division** directs, coordinates and supports the operations of the other three departmental divisions.

The **Building Division** is responsible for the review and processing of building permit submittals for the construction of new structures as well as the modification of existing one. The Building Division also reviews plans and inspects projects to ensure compliance with building code. Last, but not least, the Building Division is responsible for the abatement of non-compliant and/or dangerous structures.

The **Planning and Development Engineering Divisions** manage and process entitlement applications such as conditional use and design review permits, general development plans and tentative maps. The Planning Division is responsible for environmental review (CEQA compliance) and long-range planning activities such as the periodic update of policy documents such as the City's General Plan and Housing Element which guide the City's future growth and development.

The **Development Engineering Division** focuses on land development activities such as the review of: grading plans and public infrastructure plans including parks, roads, bridges, streetscape improvements, lighting, water, sewer and drainage systems, and storm water quality facilities. Engineering performs subdivision map review and reviews all new infrastructure improvements for conformance to current standards. Development Engineering oversees the annexation of projects into their respective maintenance and public safety Community Facility Districts.



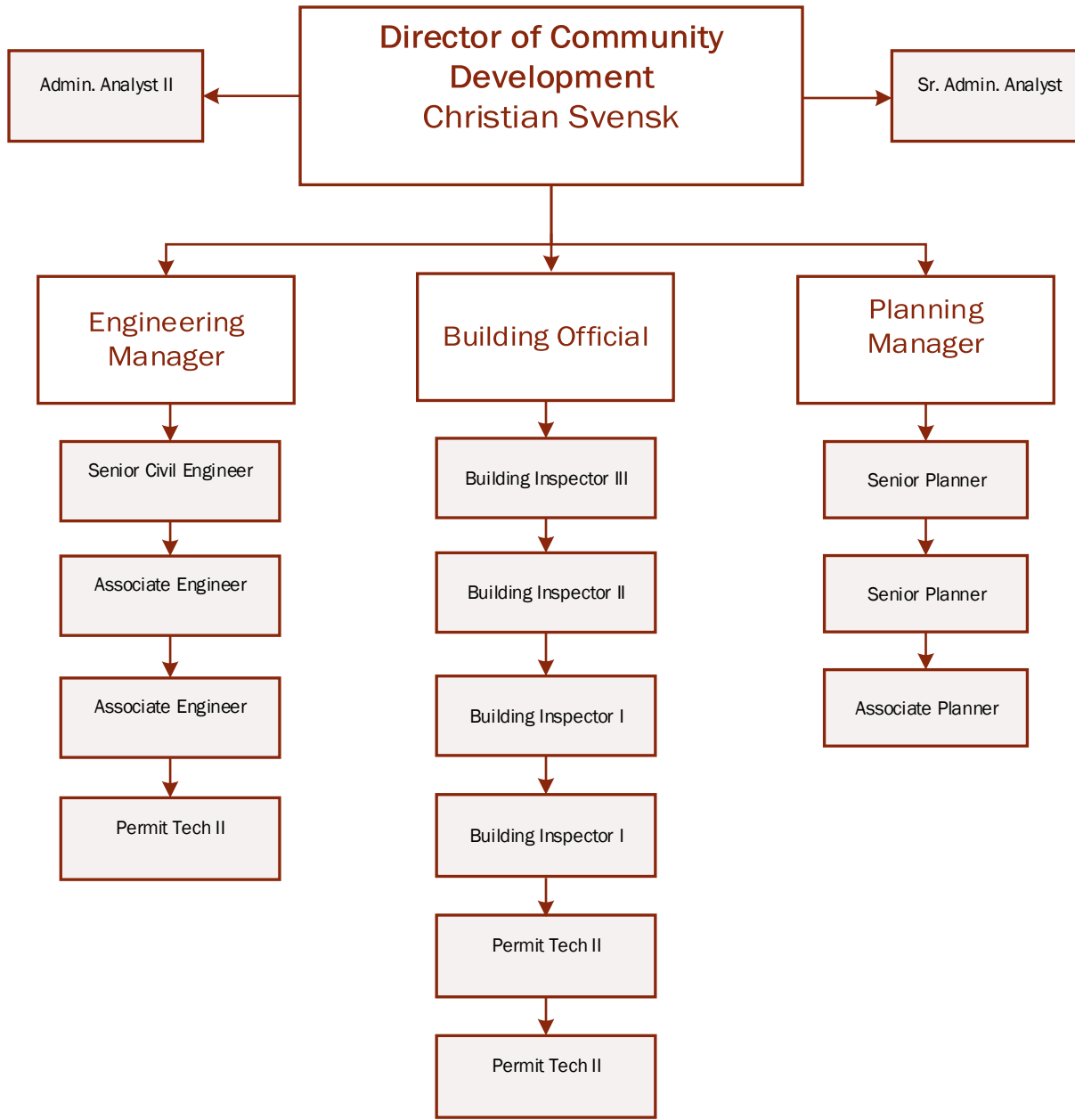
## 2022-23 ACCOMPLISHMENTS

- Streamlined the routing process for new single-family dwellings; saving developers ten days on average. (BLDG)
- Improved customer service with an emphasis on creating a “developer friendly” department. (BLDG)
- Launched online Citizen Portal which saves staff time on a daily basis. (BLDG)
- Initiation of Village 5 Specific Plan Annexation. (PLNG)
- Completed annexation of SUD-B NEQ Village Specific Plan. (PLNG)
- Completion of General Plan Housing Element Update. (PLNG)
- Streamlining of residential production homes and Subdivision Map review process. (PLNG)
- Streamlined Business License review process. (PLNG)
- Approved (18) sets of improvement plans and (7) final maps. (DEV ENG)
- Completed (14) subdivision annexations into CFD 2018-1 and 2018-2. (DEV ENG)
- Initiated update of Design and Procedures Manual and minor update of Public Facilities Improvement Standards. (DEV ENG)
- Initiated Downtown Market Study with REAP grant funding. (PLNG)
- Adopted “Green Zone” for Downtown Specific Plan area and was subsequently awarded a \$400,000 Green Means Go grant for update of this specific plan. (PLNG)
- General Plan amendment to Land Use and Circulation diagram for the Airport Land Use Compatibility Plan. (PLNG)
- Initiated Code update process, to include ADU Ordinance. (PLNG)

## 2023-25 GOALS

- **Organizational Efficiency:** Identify, clarify and specify position/staff workloads to meet service demand. (ADMIN)
- **Organizational Efficiency:** Further customize permit software, website and GIS mapping for a better user-experience. (ADMIN)
- **Team Cohesion:** Improve inter-departmental relationships to enhance morale and customer service. (ADMIN)
- **Organizational Efficiency:** Further reduce use of consultants via cross-training and education. (BLDG)
- **Infrastructure:** Complete Village 5 Specific Plan Annexation. (PLNG)
- **Economic Development:** Complete Downtown Study to identify regulatory obstacles to development/investment. (PLNG)
- **Organizational Efficiency:** Complete updates to an interactive website for Planning Division projects. (PLNG)
- **Organizational Efficiency:** Initiate amendments to Title 17 (Subdivision) and 18 (Zoning) of the City Code. (PLNG)
- **Organizational Efficiency:** Complete update of the Engineering Design and Procedure Manual (DEV ENG)
- **Organizational Efficiency:** Complete minor update of the Public Facilities Improvement Standards (DEV ENG)
- **Team Cohesion:** Complete clean-up and file purge, re-vamp office cubicle layout. (ADMIN)







## Engineering

The **Engineering Division** is focused on project and program support of activities that are primarily in the public right-of-way, public infrastructure, and City facilities. Such activities usually deal with public infrastructure such as roads, streets, bridges, and utility lines and waterways. The Engineering Division



staff performs final review following initial review and conditioning by Community Development, and approves all new infrastructure improvements for conformance to adopted standards. Engineering also develops, implements and oversees the capital improvement program for public infrastructure; inspects all public infrastructure constructed as a part of private development projects; provides traffic engineering services necessary for operation of commercial vehicle routes and changing traffic conditions on the City's roadways; manages floodplain planning and regulations; and participates in regional transportation planning.

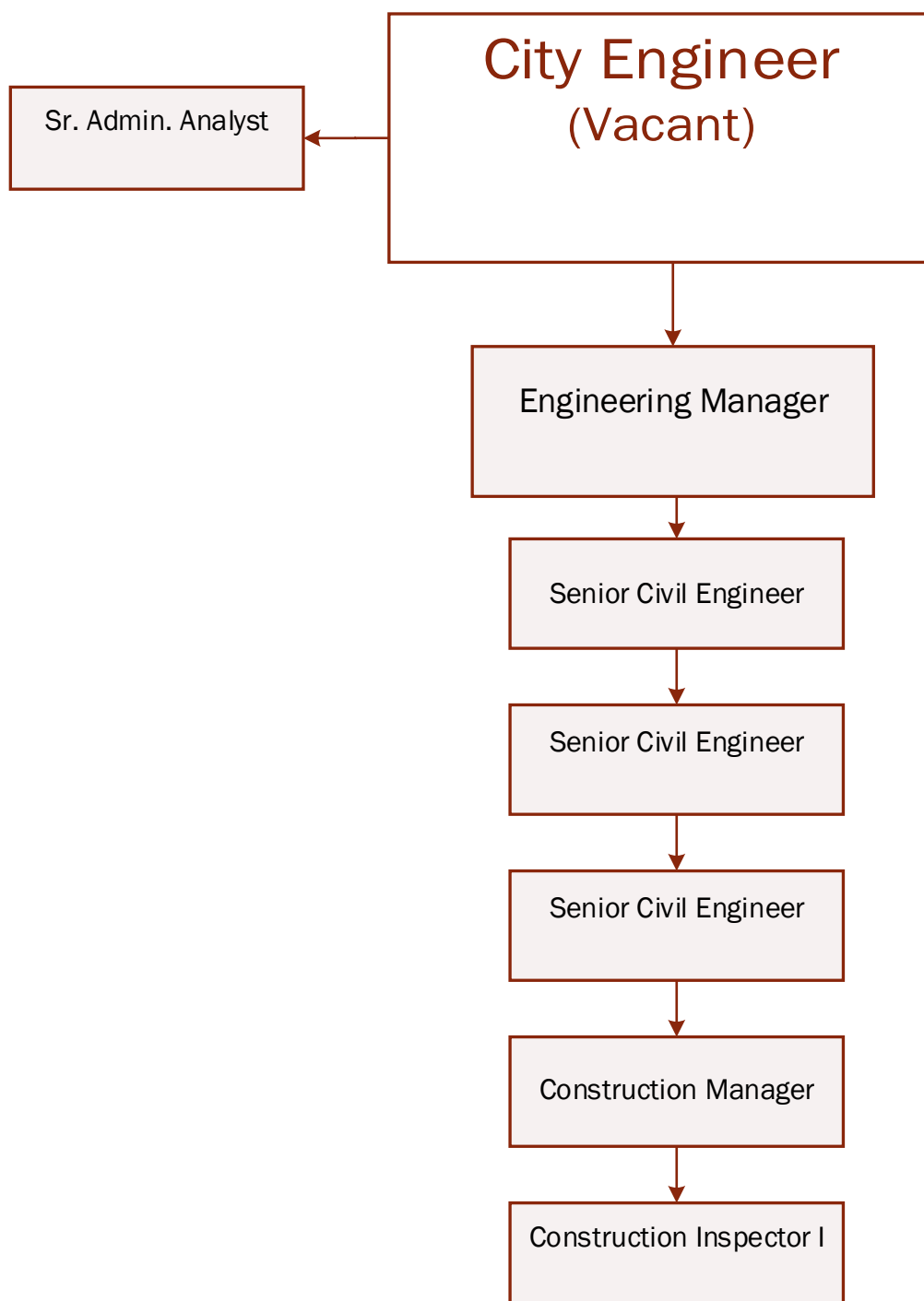
## 2022-23 ACCOMPLISHMENTS

- Began design services for Brentford Circle (Henry Road) Park in Lincoln Crossing next to Leaman Elementary School
- Completion of East Joiner Parkway widening project
- Completed construction of Aitken Park Phase 3
- Completed 10 additional capital improvement projects with a combined value of \$6.92 million
- Finalized inspection on 9 custom home grading permits
- 16 private development projects were completed
- Finalized 73 Encroachment Permits and 88 Pool Permits
- Processed 154 Transportation Permits, 95 Encroachment Permits, and 156 Pool Permits
- Completed public hearing process to implement Updated Public Facilities Element Nexus Study



## 2023-25 GOALS

- **Economic Development:** Continue to seek out opportunities for improved revenue generation for City facilities
- **Infrastructure:** Complete design and initiate construction for Henry Road Park on Brentford Circle adjacent to Leaman Elementary
- **Infrastructure:** Complete design and initiate construction for Chief Robert Jimenez Park Phase III
- **Infrastructure:** Complete design and initiate construction of Lakeview Farms Phase 1
- **Infrastructure:** Complete design and initiate construction for the Ferrari Ranch Road UPRR Pedestrian Crossing Improvements
- **Infrastructure:** Complete design and initiate construction for the Moore Road Class I Trail
- **Infrastructure:** Complete the park master plan for the new park in Twelve Bridges (Bella Breeze Drive)
- **Infrastructure:** Complete replacement of approximately 12,000 LF of water distribution mains on H, I, and J Streets
- **Infrastructure:** Complete targeted update of the City of Lincoln Public Facilities Improvement Standards
- **Infrastructure:** Complete update of the City of Lincoln Design Criteria and Procedures Manual
- **Infrastructure:** Complete Sewer Master Plan update
- **Infrastructure:** Complete Water Master Plan update
- **Infrastructure:** Complete Reclaimed Water Master Plan update
- **Infrastructure:** Complete Bicycle Transportation Plan update
- **Infrastructure:** Complete Pavement Management Plan update
- **Infrastructure:** Initiate and implement process for electronic bidding of public works projects



# COMMUNITY DEVELOPMENT

## FY 2023/2025 Biennium Budget

### AUTHORIZED POSITION INFORMATION

SECTION	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
ADMINISTRATION	11.00	11.00	12.00	13.00	13.00
PLANNING DIVISION	3.00	3.00	4.00	4.00	4.00
DEVELOPMENT ENGINEERING	3.00	3.00	4.00	4.00	4.00
BUILDING DIVISION	2.00	3.00	5.00	5.00	5.00
CONSTRUCTION ENGINEERING	5.00	6.00	7.00	8.00	8.00
<b>TOTALS</b>	<b>24.00</b>	<b>26.00</b>	<b>32.00</b>	<b>34.00</b>	<b>34.00</b>

### DEPARTMENT BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted
ADMINISTRATION	\$ 506,233	\$ 941,472	\$ 981,345	\$ 773,255	\$ 989,714	\$ 1,015,676
PLANNING DIVISION	\$ 513,498	\$ 424,584	\$ 630,177	\$ 657,908	\$ 807,641	\$ 826,124
DEVELOPMENT ENGINEERING	\$ 444,340	\$ 1,197,346	\$ 870,416	\$ 745,680	\$ 996,353	\$ 982,181
BUILDING	\$ 1,039,967	\$ 488,945	\$ 1,348,157	\$ 1,127,602	\$ 1,404,045	\$ 1,423,929
CONSTRUCTION ENGINEERING	\$ 974,501	\$ 1,319,702	\$ 2,350,111	\$ 1,806,284	\$ 2,427,461	\$ 2,857,030
<b>TOTALS</b>	<b>\$ 3,478,539</b>	<b>\$ 4,372,050</b>	<b>\$ 6,180,206</b>	<b>\$ 5,110,729</b>	<b>\$ 6,625,214</b>	<b>\$ 7,104,940</b>

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted
Salaries	\$ 1,384,252	\$ 1,633,198	\$ 2,668,216	\$ 2,001,420	\$ 2,864,339	\$ 2,922,642
Benefits	\$ 417,945	\$ 513,627	\$ 931,616	\$ 602,729	\$ 945,400	\$ 997,148
Pension Obligation	\$ 25,322	\$ 32,383	\$ 37,223	\$ 37,223	\$ 39,214	\$ 34,953
OPEB Unfunded Liability	\$ 51,611	\$ 109,820	\$ 151,840	\$ 151,840	\$ 191,083	\$ 195,865
Other Operating Costs	\$ 96,526	\$ 525,184	\$ 174,211	\$ 155,168	\$ 268,962	\$ 276,615
Professional Services	\$ 1,492,551	\$ 1,557,837	\$ 2,217,100	\$ 2,162,349	\$ 2,316,216	\$ 2,677,717
Capital Outlay	\$ 10,332	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 3,478,539</b>	<b>\$ 4,372,050</b>	<b>\$ 6,180,206</b>	<b>\$ 5,110,729</b>	<b>\$ 6,625,214</b>	<b>\$ 7,104,940</b>

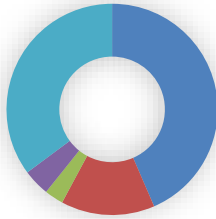
# COMMUNITY DEVELOPMENT

## FY 2023/2025 Biennium Budget

<i>FUNDING SOURCES</i>	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted
#100 - General Fund	\$ 678,898	\$ 578,697	\$ 379,941	\$ 307,693	\$ 348,603	\$ 355,792
#223 - Streets Fund	\$ 194,309	\$ 369,443	\$ 418,706	\$ 402,763	\$ 383,458	\$ 639,539
#248 - Development Svcs Fund	\$ 2,008,508	\$ 2,269,258	\$ 3,982,995	\$ 3,391,941	\$ 4,401,686	\$ 4,645,349
#270 - 286 L&L / CFD	\$ 17,556	\$ 23,632	\$ 28,315	\$ 22,690	\$ 28,934	\$ 29,036
#600 - Internal Service Fund	\$ 69,206	\$ 69,280	\$ 395,374	\$ 92,680	\$ 360,412	\$ 368,328
#710 - Water Fund	\$ 303,657	\$ 317,846	\$ 522,485	\$ 502,483	\$ 493,536	\$ 336,911
#720 - Wastewater Fund	\$ 140,836	\$ 266,897	\$ 364,355	\$ 320,469	\$ 573,899	\$ 695,021
#725 - Wastewater Non-Ops	\$ -	\$ 424,782	\$ -	\$ -	\$ -	\$ -
#730 - Solid Waste Fund	\$ 65,569	\$ 52,215	\$ 88,035	\$ 70,010	\$ 34,686	\$ 34,964
<b>TOTALS</b>	<b>\$ 3,478,539</b>	<b>\$ 4,372,049</b>	<b>\$ 6,180,206</b>	<b>\$ 5,110,729</b>	<b>\$ 6,625,214</b>	<b>\$ 7,104,940</b>

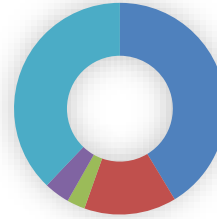
### TOP FIVE EXPENDITURES

**FY 2023-24**



■ Salaries 43%
 ■ Benefits 14%  
■ OPEB Unfunded Liability 3%
 ■ Other Operating Costs 4%  
■ Professional Services 35%

**FY 2024-25**



■ Salaries 41%
 ■ Benefits 14%  
■ OPEB Unfunded Liability 3%
 ■ Other Operating Costs 4%  
■ Professional Services 38%

# COMMUNITY DEVELOPMENT

## ADMINISTRATION

### FY 2023/2025 Biennium Budget

#### POSITION INFORMATION

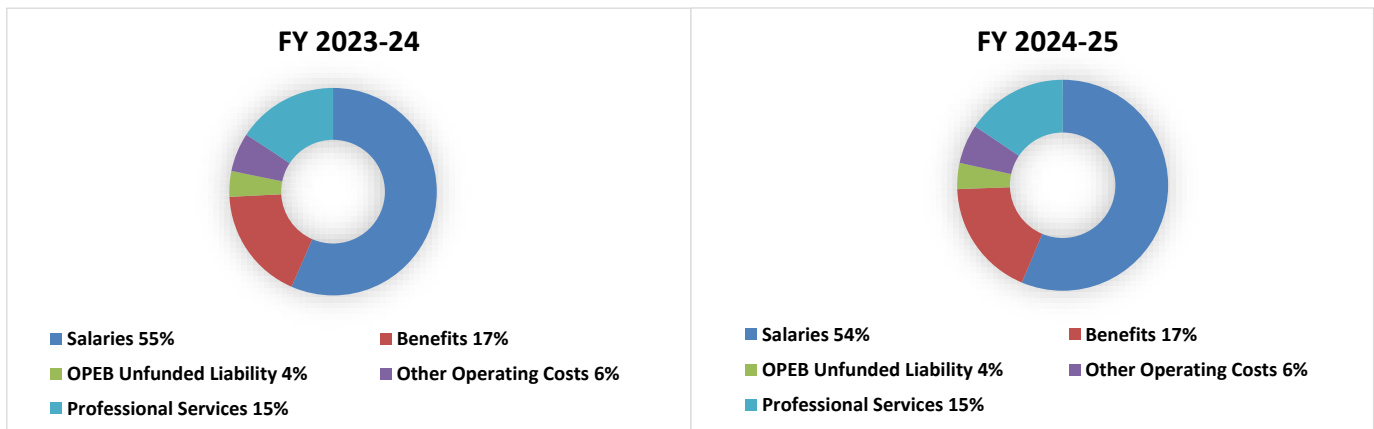
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Community Development Director	1.00	1.00	1.00	1.00	1.00
Administrative Analyst I / II / Senior	1.00	1.00	1.00	2.00	2.00
Permit Technician I / II	1.00	1.00	3.00	3.00	3.00
Office Assistant I / II / Senior	1.00	1.00	0.00	0.00	0.00
Planning Commissioners	7.00	7.00	7.00	7.00	7.00
<b>TOTALS</b>	<b>11.00</b>	<b>11.00</b>	<b>12.00</b>	<b>13.00</b>	<b>13.00</b>

#### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 327,289	\$ 303,450	\$ 549,175	\$ 399,624	\$ 539,866	\$ 552,400	54.4%
Benefits	\$ 108,643	\$ 86,027	\$ 219,980	\$ 142,098	\$ 168,437	\$ 177,363	17.5%
Pension Obligation	\$ 780	\$ 1,484	\$ 1,172	\$ 1,172	\$ 35,133	\$ 34,953	3.4%
OPEB Unfunded Liability	\$ 12,144	\$ 23,120	\$ 30,368	\$ 30,368	\$ 38,216	\$ 39,173	3.9%
Other Operating Costs	\$ 29,111	\$ 442,526	\$ 24,550	\$ 36,850	\$ 57,846	\$ 59,070	5.8%
Professional Services	\$ 28,266	\$ 84,864	\$ 156,100	\$ 163,143	\$ 150,216	\$ 152,717	15.0%
<b>TOTALS</b>	<b>\$ 506,233</b>	<b>\$ 941,472</b>	<b>\$ 981,345</b>	<b>\$ 773,255</b>	<b>\$ 989,714</b>	<b>\$ 1,015,676</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 211,638	\$ 138,039	\$ 116,596	\$ 89,177	\$ 90,689	\$ 93,515	9.2%
#248 - Development Svcs Fund	\$ 294,595	\$ 346,384	\$ 795,917	\$ 618,424	\$ 899,025	\$ 922,161	90.8%
#710 - Water Fund	\$ -	\$ 10,756	\$ 22,944	\$ 22,067	\$ -	\$ -	0.0%
#720 - Wastewater Fund	\$ -	\$ 10,756	\$ 22,944	\$ 21,794	\$ -	\$ -	0.0%
#725 - Wastewater Non-Ops	\$ -	\$ 424,782	\$ -	\$ -	\$ -	\$ -	0.0%
#730 - Solid Waste Fund	\$ -	\$ 10,756	\$ 22,944	\$ 21,793	\$ -	\$ -	0.0%
<b>TOTALS</b>	<b>\$ 506,233</b>	<b>\$ 941,472</b>	<b>\$ 981,345</b>	<b>\$ 773,255</b>	<b>\$ 989,714</b>	<b>\$ 1,015,676</b>	<b>100.0%</b>

#### TOP FIVE EXPENDITURES



# COMMUNITY DEVELOPMENT

## PLANNING DIVISION FY 2023/2025 Biennium Budget

### POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Planning Manager	1.00	1.00	1.00	1.00	1.00
Associate / Senior Planner	2.00	2.00	3.00	3.00	3.00
<b>TOTALS</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 295,710	\$ 221,703	\$ 336,362	\$ 360,411	\$ 434,748	\$ 443,849	53.7%
Benefits	\$ 76,238	\$ 78,535	\$ 122,858	\$ 102,654	\$ 158,946	\$ 168,681	20.4%
Pension Obligation	\$ 23,819	\$ 28,115	\$ 32,165	\$ 32,165	\$ 1,166	\$ -	0.0%
OPEB Unfunded Liability	\$ 9,108	\$ 17,340	\$ 22,776	\$ 22,776	\$ 30,573	\$ 31,338	3.8%
Other Operating Costs	\$ 7,468	\$ 6,686	\$ 16,016	\$ 12,210	\$ 32,208	\$ 32,256	3.9%
Professional Services	\$ 101,155	\$ 72,205	\$ 100,000	\$ 127,693	\$ 150,000	\$ 150,000	18.2%
<b>TOTALS</b>	<b>\$ 513,498</b>	<b>\$ 424,584</b>	<b>\$ 630,177</b>	<b>\$ 657,908</b>	<b>\$ 807,641</b>	<b>\$ 826,124</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 141,169	\$ 103,367	\$ 62,742	\$ 55,338	\$ 52,900	\$ 54,128	6.6%
#248 - Development Svcs Fund	\$ 372,329	\$ 321,217	\$ 567,435	\$ 602,570	\$ 754,741	\$ 771,996	93.4%
<b>TOTALS</b>	<b>\$ 513,498</b>	<b>\$ 424,584</b>	<b>\$ 630,177</b>	<b>\$ 657,908</b>	<b>\$ 807,641</b>	<b>\$ 826,124</b>	<b>100.0%</b>

### TOP FIVE EXPENDITURES





# COMMUNITY DEVELOPMENT

## DEVELOPMENT ENGINEERING FY 2023/2025 Biennium Budget

### POSITION INFORMATION

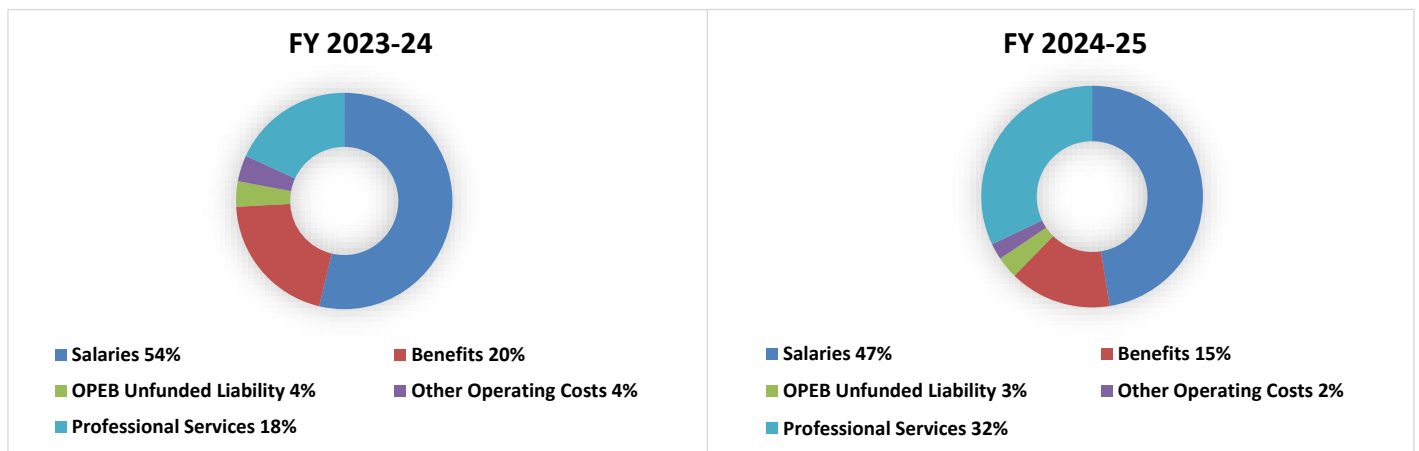
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Engineering Manager	1.00	1.00	1.00	1.00	1.00
Assistant / Associate / Senior Engineer	2.00	2.00	3.00	3.00	3.00
<b>TOTALS</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 329,196	\$ 220,744	\$ 473,077	\$ 402,435	\$ 456,984	\$ 466,132	47.5%
Benefits	\$ 100,566	\$ 71,727	\$ 153,651	\$ 112,278	\$ 138,362	\$ 146,416	14.9%
Pension Obligation	\$ 399	\$ 640	\$ 1,172	\$ 1,172	\$ 583	\$ -	0.0%
OPEB Unfunded Liability	\$ 9,108	\$ 17,340	\$ 22,776	\$ 22,776	\$ 30,574	\$ 31,339	3.2%
Other Operating Costs	\$ 1,121	\$ 15,688	\$ 12,740	\$ 7,019	\$ 24,850	\$ 23,294	2.4%
Professional Services	\$ 3,950	\$ 871,207	\$ 207,000	\$ 200,000	\$ 345,000	\$ 315,000	32.1%
<b>TOTALS</b>	<b>\$ 444,340</b>	<b>\$ 1,197,346</b>	<b>\$ 870,416</b>	<b>\$ 745,680</b>	<b>\$ 996,353</b>	<b>\$ 982,181</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 109,933	\$ 217,344	\$ 70,181	\$ 76,651	\$ 79,628	\$ 80,623	8.2%
#248 - Development Svcs Fund	\$ 334,407	\$ 980,002	\$ 800,235	\$ 669,030	\$ 916,725	\$ 901,558	91.8%
<b>TOTALS</b>	<b>\$ 444,340</b>	<b>\$ 1,197,346</b>	<b>\$ 870,416</b>	<b>\$ 745,680</b>	<b>\$ 996,353</b>	<b>\$ 982,181</b>	<b>100.0%</b>

### TOP FIVE EXPENDITURES



# COMMUNITY DEVELOPMENT

## BUILDING DIVISION FY 2023/2025 Biennium Budget

### POSITION INFORMATION

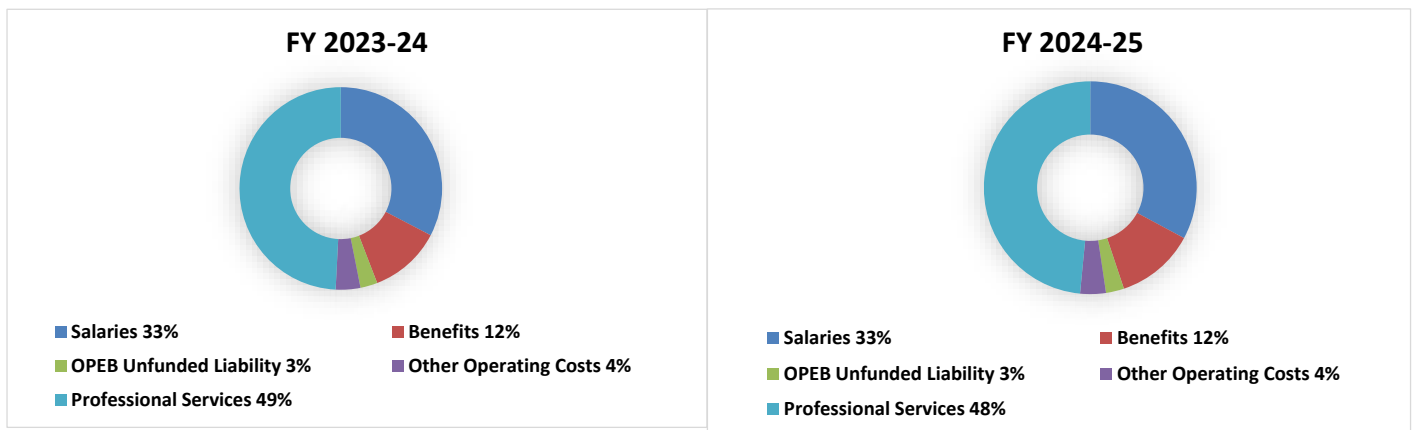
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Building Official	1.00	1.00	1.00	1.00	1.00
Building Inspector I / II / III	1.00	2.00	4.00	4.00	4.00
<b>TOTALS</b>	<b>2.00</b>	<b>3.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 172,663	\$ 359,179	\$ 432,483	\$ 318,568	\$ 457,867	\$ 467,720	32.8%
Benefits	\$ 53,960	\$ 107,128	\$ 167,838	\$ 82,289	\$ 161,603	\$ 171,371	12.0%
Pension Obligation	\$ 324	\$ 751	\$ 620	\$ 620	\$ 1,166	\$ -	0.0%
OPEB Unfunded Liability	\$ 6,072	\$ 17,340	\$ 22,776	\$ 22,776	\$ 38,216	\$ 39,173	2.8%
Other Operating Costs	\$ 13,198	\$ 1,726	\$ 34,440	\$ 33,349	\$ 55,193	\$ 55,665	3.9%
Professional Services	\$ 793,750	\$ 2,820	\$ 690,000	\$ 670,000	\$ 690,000	\$ 690,000	48.5%
<b>TOTALS</b>	<b>\$ 1,039,967</b>	<b>\$ 488,945</b>	<b>\$ 1,348,157</b>	<b>\$ 1,127,602</b>	<b>\$ 1,404,045</b>	<b>\$ 1,423,929</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 199,360	\$ 119,946	\$ 120,422	\$ 81,528	\$ 115,386	\$ 117,526	8.3%
#248 - Development Svcs Fund	\$ 840,607	\$ 368,999	\$ 1,227,735	\$ 1,046,074	\$ 1,288,659	\$ 1,306,403	91.7%
<b>TOTALS</b>	<b>\$ 1,039,967</b>	<b>\$ 488,945</b>	<b>\$ 1,348,157</b>	<b>\$ 1,127,602</b>	<b>\$ 1,404,045</b>	<b>\$ 1,423,929</b>	<b>100.0%</b>

### TOP FIVE EXPENDITURES



# COMMUNITY DEVELOPMENT

## CONSTRUCTION ENGINEERING FY 2023/2025 Biennium Budget

### POSITION INFORMATION

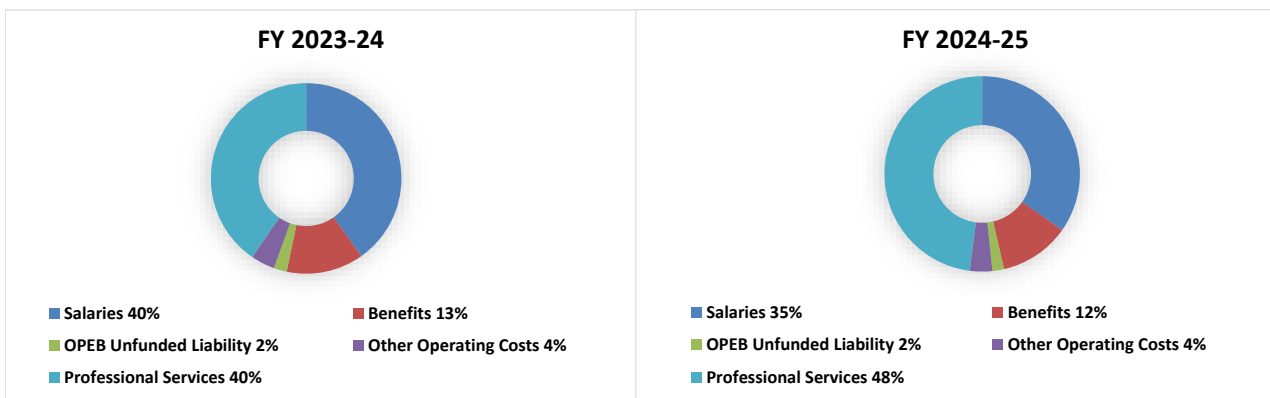
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
City Engineer	-	1.00	1.00	1.00	1.00
Engineering Manager	1.00	1.00	1.00	1.00	1.00
Construction Manager	-	1.00	1.00	1.00	1.00
Associate / Senior Engineer	2.00	2.00	2.00	3.00	3.00
Senior Administrative Analyst	-	-	1.00	1.00	1.00
Administrative Analyst	1.00	1.00	-	-	-
Construction Inspector	1.00	1.00	1.00	1.00	1.00
<b>TOTALS</b>	<b>5.00</b>	<b>6.00</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>

### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 259,394	\$ 528,122	\$ 877,119	\$ 520,382	\$ 974,874	\$ 992,541	34.7%
Benefits	\$ 78,538	\$ 170,209	\$ 267,289	\$ 163,410	\$ 318,052	\$ 333,317	11.7%
Pension Obligation	\$ -	\$ 1,392	\$ 2,094	\$ 2,094	\$ 1,166	\$ -	0.0%
OPEB Unfunded Liability	\$ 15,179	\$ 34,680	\$ 53,144	\$ 53,144	\$ 53,504	\$ 54,842	1.9%
Other Operating Costs	\$ 45,628	\$ 58,558	\$ 86,465	\$ 65,741	\$ 98,865	\$ 106,330	3.7%
Professional Services	\$ 565,430	\$ 526,741	\$ 1,064,000	\$ 1,001,513	\$ 981,000	\$ 1,370,000	48.0%
Capital Outlay	\$ 10,332	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTALS</b>	<b>\$ 974,501</b>	<b>\$ 1,319,702</b>	<b>\$ 2,350,111</b>	<b>\$ 1,806,284</b>	<b>\$ 2,427,461</b>	<b>\$ 2,857,030</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 16,798	\$ -	\$ 10,000	\$ 5,000	\$ 10,000	\$ 10,000	0.4%
#223 - Streets Fund	\$ 194,309	\$ 369,443	\$ 418,706	\$ 402,763	\$ 383,458	\$ 639,539	22.4%
#248 - Development Svcs Fund	\$ 166,570	\$ 252,657	\$ 591,673	\$ 455,843	\$ 542,536	\$ 743,231	26.0%
#270 - 286 L&L / CFD	\$ 17,556	\$ 23,632	\$ 28,315	\$ 22,690	\$ 28,934	\$ 29,036	1.0%
#600 - Internal Service Fund	\$ 69,206	\$ 69,280	\$ 395,374	\$ 92,680	\$ 360,412	\$ 368,328	12.9%
#710 - Water Fund	\$ 303,657	\$ 307,090	\$ 499,541	\$ 480,416	\$ 493,536	\$ 336,911	11.8%
#720 - Wastewater Fund	\$ 140,836	\$ 256,141	\$ 341,411	\$ 298,676	\$ 573,899	\$ 695,021	24.3%
#730 - Solid Waste Fund	\$ 65,569	\$ 41,459	\$ 65,091	\$ 48,217	\$ 34,686	\$ 34,964	1.2%
<b>TOTALS</b>	<b>\$ 974,501</b>	<b>\$ 1,319,702</b>	<b>\$ 2,350,111</b>	<b>\$ 1,806,284</b>	<b>\$ 2,427,461</b>	<b>\$ 2,857,030</b>	<b>100.0%</b>

### TOP FIVE EXPENDITURES





## Public Works Department

The **Public Works Department** provides sustainable infrastructure, and essential public health and safety management services for the welfare and quality of life of the community. The Public Works Department is responsible for the operations, maintenance, management, and regulatory compliance of a variety of fundamental utility services within the City of Lincoln. The Department is comprised of multiple divisions, including **Water Quality, Wastewater Collection and Treatment, Streets & Stormwater, Parks/Open-Space, Facilities, Recycling & Solid Waste, Fleet, Airport, Transit, and Administration.**



The Department includes operations and maintenance for all City facilities and City delivered services. Each Division is involved in its own procurement, contracts and purchase orders, compliance and regulatory standards, and other administrative functions. The Department generates nearly 5,000 work orders per year addressing customer inquiries and requests for a broad range of items.

The nature of the functions overseen by Public Works requires a significant level of interaction with internal and external customers, including citizens, businesses, fellow jurisdictional counterparts, and other users of City facilities. The direct contact with its customer base provides substantial and immediate feedback, and the staff has a high commitment to customer satisfaction. Public Works staff place a high value on professionalism, integrity, reliability, and efficiency. In Lincoln, you'll see that staff go the extra mile to assist the customer. Each Division is working to improve its level of service while concurrently striving to implement new technologies that will best leverage the workforce and maximize value for residents to improve the overall quality of life in Lincoln. Over the next two-year budget cycle, the Department will implement new software to optimize garbage collection routes, new software to optimize asset management system to ensure the city is well positioned to replace aging infrastructure and provide reliable service, and invest in an electrification program to begin transition of operations to a more energy efficient business model.



The majority of the Department operations are funded through enterprise funds or through restricted funds with very little General Fund revenue. The Department will continue to adapt service delivery methods to best leverage available technologies to maintain appropriate and efficient staffing levels while accommodating the growth of infrastructure in the city, thereby continuing to efficiently provide the highest level of quality service for customer needs and requests.

Public Works makes up about a third of the City's total staffing. The Department is fiscally resourceful and responsible with its limited resources. Public Works is collaborating with the Finance Department to develop new user rate models to ensure that operations and maintenance services are adequately funded while concurrently contributing to capital reserves and systematically replacing aging infrastructure at the end of useful life to maintain reliable and dependable service. Public Works is transforming its management practices moving into the future with a commitment to investing in strategic asset management practices to provide a cost effective, highly reliable, and sustainable service delivery model.

## 2022-23 ACCOMPLISHMENTS

- Completed 1,300 work orders for vehicle repair
- Performed 645 water customer service callouts
- Maintained 65 different streetscape areas covering about 2.3 million square feet
- Flushed 46 miles of sanitary sewer
- Repaired 252 street lights and 139 traffic signs
- Serviced 12,960 miles by the street sweeper
- Used 814.71 million gallons of reclaimed water for irrigation purposes
- Collected 804.94 tons of cardboard from Twelve Bridges Library and Joiner Park
- Responded to over 6,000 Work Orders for service in Water, Wastewater, Streets, Solid Waste, Parks, Facilities, Streetscape and Open Space



## 2023-25 GOALS

- **Infrastructure and Organizational Efficiency:** Procure and implement a new maintenance management and asset management system. The maintenance management system will provide more effective and transparent resident engagement opportunities including new customer information features such as automated work order completion status reporting.
- **Infrastructure and Organizational Efficiency:** Coordinate Prop 218 process and implement new utility rates for the Divisions of Wastewater Collections and Treatment, Solid Waste, and Water.
- **Infrastructure:** Continue to work closely with the California Air Resources Board to meet the state's health-based air quality standards and greenhouse gas emission reduction goals through zero-emission vehicle programs and vehicle grant opportunities.
- **Infrastructure:** Identify and implement energy related opportunities to reduce utility costs and prepare the city for increasing electrification including energy efficiency projects, energy generation projects, fleet electrification, and electric vehicle charging projects.
- **Economic Development:** Explore new hangar development and expansion opportunities at the Lincoln Regional Airport.
- **Infrastructure:** Implement water conservation standards in alignment with Placer County Water Agency (PCWA) and strategize partnership opportunities for outreach and program efficiency.
- **Infrastructure:** Initiate long awaited infrastructure projects to rehabilitate outdated and aging water and sewer lines in various locations throughout the city.
- **Infrastructure:** Fulfill implementation requirements of SB 1383 and collaborate regionally on regulatory procurement compliance.
- **Infrastructure:** Utilize recycled water in city parks where current purple pipe infrastructure exists and brainstorm potential sites to be considered for later capital projects.
- **Infrastructure:** Prepare citywide pavement management plan and prioritize areas in two-year cycles.
- **Infrastructure:** Participate in the next design and construction phases of expansion for the Lincoln-Sewer Maintenance District 1 Wastewater Authority (LiSWA) Wastewater Treatment Reclamation Facility.



# PUBLIC WORKS

## FY 2023/2025 Biennium Budget

### DEPARTMENT OVERVIEW

AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
ADMINISTRATION	6.50	8.00	8.00	8.00	8.00
WATER	9.10	9.00	9.00	9.00	9.00
WASTEWATER	7.00	7.00	7.00	7.00	7.00
SOLID WASTE	15.00	17.00	18.00	18.00	18.00
STREETS	8.90	10.00	10.00	10.00	10.00
PARKS	4.00	4.00	5.50	6.00	6.00
AIRPORT	1.50	1.50	1.50	1.50	1.50
FACILITIES	2.50	2.50	2.50	2.50	2.50
FLEET	5.50	5.50	5.50	5.00	5.00
<b>TOTALS</b>	<b>60.00</b>	<b>64.50</b>	<b>67.00</b>	<b>67.00</b>	<b>67.00</b>

### DEPARTMENT BUDGET SUMMARY

SECTION EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted
ADMINISTRATION	\$ 1,085,976	\$ 997,290	\$ 1,433,114	\$ 1,156,061	\$ 1,389,534	\$ 1,425,935
WATER	\$ 11,184,602	\$ 11,643,744	\$ 13,093,361	\$ 12,522,132	\$ 13,839,907	\$ 14,777,696
WASTEWATER	\$ 7,873,120	\$ 8,441,800	\$ 9,956,499	\$ 8,621,242	\$ 10,591,890	\$ 11,014,779
SOLID WASTE	\$ 3,890,359	\$ 5,016,867	\$ 6,390,039	\$ 5,844,704	\$ 7,102,233	\$ 7,404,777
STREETS	\$ 2,222,239	\$ 2,412,352	\$ 3,150,549	\$ 3,058,587	\$ 3,538,246	\$ 3,519,584
PARKS	\$ 2,339,863	\$ 2,720,423	\$ 4,970,136	\$ 4,802,223	\$ 4,681,971	\$ 5,044,307
TRANSIT	\$ 286,459	\$ 463,539	\$ 489,000	\$ 489,000	\$ 575,200	\$ 595,500
AIRPORT	\$ 903,766	\$ 1,189,594	\$ 1,136,511	\$ 1,372,065	\$ 1,403,579	\$ 1,429,188
FACILITIES	\$ 1,230,298	\$ 1,380,862	\$ 1,946,106	\$ 1,964,451	\$ 1,955,379	\$ 2,060,042
FLEET	\$ 1,174,530	\$ 1,388,510	\$ 1,874,923	\$ 1,659,035	\$ 2,051,718	\$ 2,140,963
<b>TOTALS</b>	<b>\$ 32,191,212</b>	<b>\$ 35,654,981</b>	<b>\$ 44,440,238</b>	<b>\$ 41,489,501</b>	<b>\$ 47,129,657</b>	<b>\$ 49,412,771</b>

EXPENDITURE CATEGORIES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted
Salaries	\$ 4,331,046	\$ 4,720,125	\$ 5,425,032	\$ 4,982,223	\$ 5,715,621	\$ 5,778,041
Benefits	\$ 1,672,337	\$ 1,862,388	\$ 2,275,342	\$ 1,901,928	\$ 2,192,061	\$ 2,283,834
Pension Obligation	\$ 670,784	\$ 798,969	\$ 944,557	\$ 944,557	\$ 1,020,836	\$ 1,013,300
OPEB Unfunded Liability	\$ 200,128	\$ 335,182	\$ 455,543	\$ 455,543	\$ 489,171	\$ 501,417
Other Operating Costs	\$ 4,633,948	\$ 2,986,575	\$ 5,925,633	\$ 5,465,935	\$ 5,036,796	\$ 5,305,553
Treatment Plant Operations	\$ 4,268,266	\$ 5,434,968	\$ 6,449,596	\$ 6,257,488	\$ 8,877,496	\$ 9,236,064
Water Purchases	\$ 8,684,791	\$ 8,877,271	\$ 9,200,000	\$ 9,121,278	\$ 10,138,946	\$ 11,085,342
Utilities	\$ 2,915,543	\$ 2,341,608	\$ 2,947,650	\$ 2,007,931	\$ 1,712,725	\$ 1,854,825
Municipal Utilities	\$ 725,575	\$ 1,201,518	\$ 728,460	\$ 768,497	\$ 769,800	\$ 789,500
Airport fuel	\$ 554,079	\$ 836,742	\$ 720,000	\$ 950,000	\$ 850,000	\$ 890,000
Disposal Fees	\$ 19,771	\$ 2,713,754	\$ 3,354,013	\$ 2,800,000	\$ 3,821,906	\$ 3,988,926
Professional Services	\$ 3,247,318	\$ 3,502,982	\$ 5,938,412	\$ 5,753,121	\$ 6,363,299	\$ 6,629,969
Capital Outlay	\$ 267,626	\$ 42,900	\$ 76,000	\$ 81,000	\$ 141,000	\$ 56,000
<b>TOTALS</b>	<b>\$ 32,191,212</b>	<b>\$ 35,654,981</b>	<b>\$ 44,440,238</b>	<b>\$ 41,489,501</b>	<b>\$ 47,129,657</b>	<b>\$ 49,412,771</b>

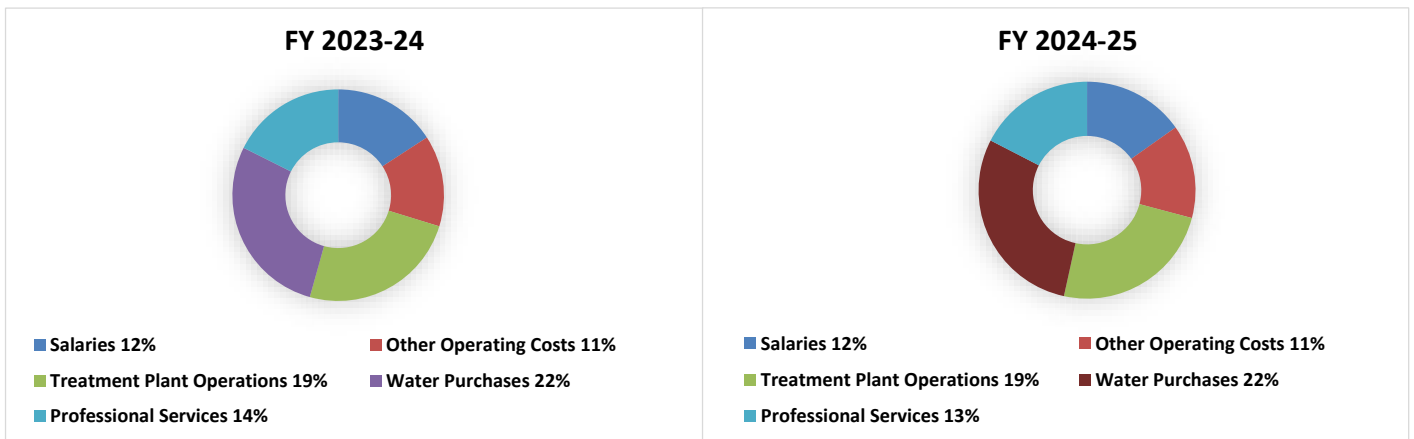


# PUBLIC WORKS

## FY 2023/2025 Biennium Budget

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted
#100 - General Fund	\$ 1,047,372	\$ 1,201,375	\$ 1,641,034	\$ 1,573,894	\$ 1,738,645	\$ 1,817,534
#221 - Streets Fund Gas Tax	\$ 849,838	\$ 824,237	\$ 1,069,087	\$ 970,614	\$ 1,083,585	\$ 1,113,598
#223 - Street Fund	\$ 1,091,379	\$ 1,206,886	\$ 1,586,889	\$ 1,606,827	\$ 1,831,050	\$ 1,732,190
#248 - Development Svcs Fund	\$ 4,996	\$ 3,300	\$ 9,186	\$ 8,722	\$ 16,493	\$ 16,525
#270 - L&L N. Auburn Ravine	\$ 2,853,834	\$ 3,178,333	\$ 4,287,956	\$ 4,095,745	\$ 4,777,555	\$ 5,062,636
#275 - CFD2004-1Strm Wtr Ret Basin	\$ -	\$ 22,137	\$ 53,479	\$ 31,315	\$ 17,035	\$ 18,678
#276 - CFD No.2004-2Aub Rv/McBPK/RdoG	\$ -	\$ 37,528	\$ 69,571	\$ 61,079	\$ 82,311	\$ 88,840
#277 - Benefit Assessment District	\$ -	\$ 10,160	\$ 5,732	\$ 5,732	\$ 149,189	\$ 149,437
#278 - CFD 2010-1 PD/Fire	\$ 1,750	\$ 1,785	\$ 1,821	\$ 1,821	\$ 1,970	\$ 2,049
#285 - CFD 2018-1 Maintenance	\$ 34,876	\$ 67,665	\$ 330,568	\$ 303,703	\$ 558,164	\$ 683,163
#286 - CFD 2018-2 Safety	\$ -	\$ 5,103	\$ 12,000	\$ 12,000	\$ 10,972	\$ 12,718
#290 - Oaktree Preservation	\$ 1,293	\$ -	\$ 1,090,000	\$ 1,045,000	\$ 97,000	\$ 99,000
#600 - Internal Svcs Fund	\$ 701,644	\$ 813,871	\$ 1,065,624	\$ 1,031,442	\$ 1,036,401	\$ 1,094,214
#710 - Water Fund	\$ 11,025,317	\$ 11,302,097	\$ 12,204,202	\$ 11,912,469	\$ 13,280,294	\$ 14,172,553
#711 - Water Capital Replacement	\$ 221,297	\$ 319,739	\$ 723,547	\$ 617,000	\$ 608,220	\$ 633,207
#715 - Water Non-Operations	\$ 337,919	\$ 437,726	\$ 722,400	\$ 500,000	\$ 471,000	\$ 508,680
#720 - Wastewater Ent Fund	\$ 8,184,908	\$ 8,782,143	\$ 10,400,149	\$ 9,043,537	\$ 11,011,961	\$ 11,446,933
#721 - Wastewater Capital Replacement	\$ 55,446	\$ -	\$ -	\$ -	\$ -	\$ -
#730 - Solid Waste Fund	\$ 4,477,158	\$ 5,606,427	\$ 7,177,944	\$ 6,462,419	\$ 7,976,943	\$ 8,331,278
#731 - Solid Waste Capital Replacement	\$ 5,317	\$ 27,668	\$ 134,946	\$ 128,946	\$ 165,000	\$ 165,000
#735 - Solid Waste Non Operations	\$ 57,855	\$ 115,357	\$ 162,829	\$ 162,829	\$ 150,000	\$ 150,000
#740 - Transit Fund	\$ 312,882	\$ 478,655	\$ 528,098	\$ 515,726	\$ 601,984	\$ 623,606
#750 - Airport Fund	\$ 926,131	\$ 1,212,788	\$ 1,163,176	\$ 1,398,681	\$ 1,463,884	\$ 1,490,932
<b>TOTALS</b>	<b>\$ 32,191,212</b>	<b>\$ 35,654,981</b>	<b>\$ 44,440,238</b>	<b>\$ 41,489,501</b>	<b>\$ 47,129,657</b>	<b>\$ 49,412,771</b>

### TOP FIVE EXPENDITURES



# PUBLIC WORKS

## ADMINISTRATION

### FY 2023/2025 Biennium Budget

#### POSITION INFORMATION

<i>AUTHORIZED POSITIONS</i>	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Public Works Director	1.00	1.00	1.00	1.00	1.00
Maintenance Services Manager	1.00	1.00	1.00	-	-
Environmental Services Manager	1.00	1.00	1.00	2.00	2.00
Senior Administrative Analyst	1.00	1.00	1.00	1.00	1.00
Administrative Analyst I / II	1.00	2.00	2.00	2.00	2.00
Office Assistant I / II / Senior	1.00	2.00	2.00	2.00	2.00
Seasonal Office Assistant (full-time equivalent)	0.50	-	-	-	-
<b>TOTALS</b>	<b>6.50</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

#### BUDGET SUMMARY

<i>EXPENDITURES</i>	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 750,658	\$ 659,136	\$ 848,135	\$ 675,350	\$ 818,806	\$ 831,969	58.3%
Benefits	\$ 193,600	\$ 171,046	\$ 265,988	\$ 225,120	\$ 272,696	\$ 285,021	20.0%
Pension Obligation	\$ 18,217	\$ 29,181	\$ 64,561	\$ 64,561	\$ 36,531	\$ 35,302	2.5%
OPEB Unfunded Liability	\$ 48,358	\$ 40,460	\$ 60,758	\$ 60,758	\$ 57,325	\$ 58,760	4.1%
Other Operating Costs	\$ 12,712	\$ 8,088	\$ 25,595	\$ 17,203	\$ 39,300	\$ 38,100	2.7%
Professional Services	\$ 62,431	\$ 89,378	\$ 168,077	\$ 113,068	\$ 164,876	\$ 176,783	12.4%
<b>TOTALS</b>	<b>\$ 1,085,976</b>	<b>\$ 997,290</b>	<b>\$ 1,433,114</b>	<b>\$ 1,156,061</b>	<b>\$ 1,389,534</b>	<b>\$ 1,425,935</b>	<b>100.0%</b>

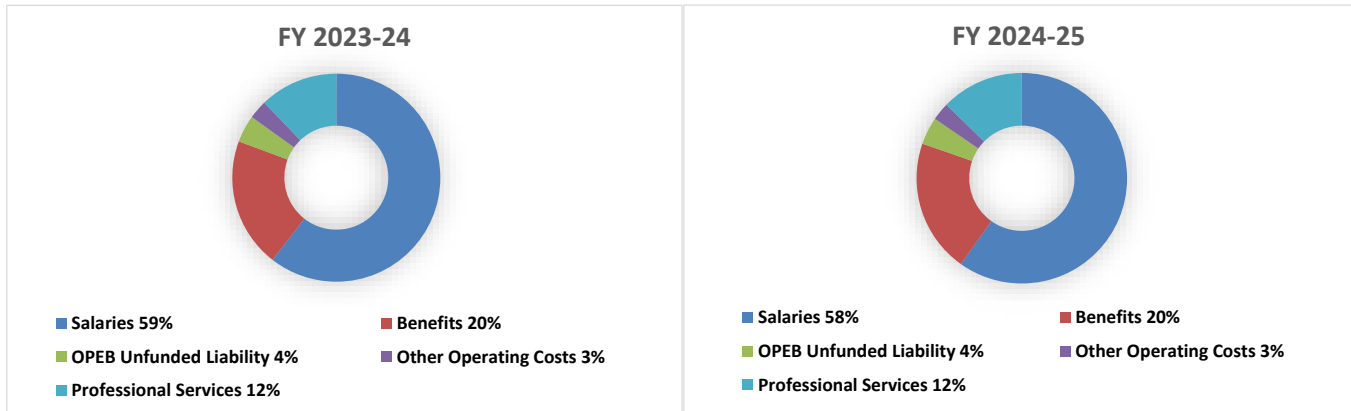
# PUBLIC WORKS

## ADMINISTRATION

### FY 2023/2025 Biennium Budget

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#223 - Street Fund	\$ 154,814	\$ 134,627	\$ 168,092	\$ 148,175	\$ 211,361	\$ 215,536	15.1%
#248 - Development Services	\$ -	\$ -	\$ -	\$ -	\$ 6,169	\$ 6,506	0.5%
#270 - L&L N. Auburn Ravine	\$ 102,233	\$ 91,472	\$ 155,912	\$ 90,290	\$ 138,664	\$ 143,987	10.1%
#275 - CFD2004-1Strm Wtr Ret Basin	\$ -	\$ 5,621	\$ 3,069	\$ 3,069	\$ 3,320	\$ 3,453	0.2%
#276 - CFD No.2004-2Aub Rv/McBpk/RdoG	\$ -	\$ 1,785	\$ 1,821	\$ 1,821	\$ 1,970	\$ 2,049	0.1%
#277 - Benefit Assessment District	\$ -	\$ 5,694	\$ 5,732	\$ 5,732	\$ 6,189	\$ 6,437	0.5%
#278 - CFD 2010-1 PD/Fire	\$ 1,750	\$ 1,785	\$ 1,821	\$ 1,821	\$ 1,970	\$ 2,049	0.1%
#285 - CFD 2018-1 Maintenance	\$ 8,843	\$ 14,745	\$ 51,452	\$ 45,000	\$ 68,437	\$ 75,178	5.3%
#286 - CFD 2018-2 Safety	\$ -	\$ 5,103	\$ 12,000	\$ 12,000	\$ 10,972	\$ 12,718	0.9%
#600 - Internal Services	\$ 12,381	\$ 5,145	\$ 34,615	\$ 26,108	\$ 38,500	\$ 37,100	2.6%
#710 - Water Operations	\$ 279,785	\$ 265,704	\$ 317,703	\$ 284,656	\$ 269,311	\$ 274,443	19.2%
#720 - Wastewater Ent Fund	\$ 250,744	\$ 224,383	\$ 279,082	\$ 248,585	\$ 258,818	\$ 264,068	18.5%
#730 - Solid Waste Enterprise Fund	\$ 239,247	\$ 215,019	\$ 351,130	\$ 250,821	\$ 304,875	\$ 311,410	21.8%
#740 - Transit	\$ 26,423	\$ 15,116	\$ 39,098	\$ 26,726	\$ 26,784	\$ 28,106	2.0%
#750 - Airport	\$ 9,756	\$ 11,089	\$ 11,587	\$ 11,256	\$ 42,195	\$ 42,894	3.0%
<b>TOTALS</b>	<b>\$ 1,085,976</b>	<b>\$ 997,290</b>	<b>\$ 1,433,114</b>	<b>\$ 1,156,061</b>	<b>\$ 1,389,534</b>	<b>\$ 1,425,935</b>	<b>100.0%</b>

### TOP FIVE EXPENDITURES



# PUBLIC WORKS

## WATER

### FY 2023/2025 Biennium Budget

#### POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Supervisor Water Facilities Operator	1.00	1.00	1.00	1.00	1.00
Water Tech I / II / Senior	6.00	6.00	6.00	8.00	8.00
Maintenance Worker I / II / Senior	2.10	1.00	1.00	-	-
Seasonal Maintenance Worker (full-time equivalent)	-	1.00	1.00	-	-
<b>TOTALS</b>	<b>9.10</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

#### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 771,101	\$ 864,159	\$ 874,154	\$ 858,953	\$ 988,414	\$ 958,588	6.5%
Benefits	\$ 313,979	\$ 326,577	\$ 359,395	\$ 299,473	\$ 372,588	\$ 392,196	2.7%
Pension Obligation	\$ 163,039	\$ 192,031	\$ 218,791	\$ 218,791	\$ 246,513	\$ 244,674	1.7%
OPEB Unfunded Liability	\$ 28,842	\$ 54,910	\$ 60,736	\$ 60,736	\$ 77,197	\$ 79,130	0.5%
Other Operating Costs	\$ 802,419	\$ 957,083	\$ 1,502,637	\$ 1,216,602	\$ 1,330,187	\$ 1,401,504	9.5%
Water Purchases	\$ 8,684,791	\$ 8,877,271	\$ 9,200,000	\$ 9,121,278	\$ 10,138,946	\$ 11,085,342	75.0%
Utilities	\$ 222,777	\$ 182,034	\$ 205,000	\$ 197,813	\$ 200,000	\$ 205,000	1.4%
Municipal Utilities	\$ 8,371	\$ 16,872	\$ 18,000	\$ 7,486	\$ 7,600	\$ 7,800	0.1%
Professional Services	\$ 145,701	\$ 149,723	\$ 623,648	\$ 525,000	\$ 372,462	\$ 372,462	2.5%
Capital Outlay	\$ 43,582	\$ 23,084	\$ 31,000	\$ 16,000	\$ 106,000	\$ 31,000	0.2%
<b>TOTALS</b>	<b>\$ 11,184,602</b>	<b>\$ 11,643,744</b>	<b>\$ 13,093,361</b>	<b>\$ 12,522,132</b>	<b>\$ 13,839,907</b>	<b>\$ 14,777,696</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#710 - Water Operations	\$ 10,625,386	\$ 10,969,923	\$ 11,796,414	\$ 11,547,132	\$ 12,912,187	\$ 13,795,559	93.4%
#711 - Water Capital Replace	\$ 221,297	\$ 236,095	\$ 574,547	\$ 475,000	\$ 456,720	\$ 473,457	3.2%
#715 - Water Non-Operations	\$ 337,919	\$ 437,726	\$ 722,400	\$ 500,000	\$ 471,000	\$ 508,680	3.4%
<b>TOTALS</b>	<b>\$ 11,184,602</b>	<b>\$ 11,643,744</b>	<b>\$ 13,093,361</b>	<b>\$ 12,522,132</b>	<b>\$ 13,839,907</b>	<b>\$ 14,777,696</b>	<b>100.0%</b>

#### TOP FIVE EXPENDITURES



# PUBLIC WORKS

## WASTEWATER

### FY 2023/2025 Biennium Budget

#### POSITION INFORMATION

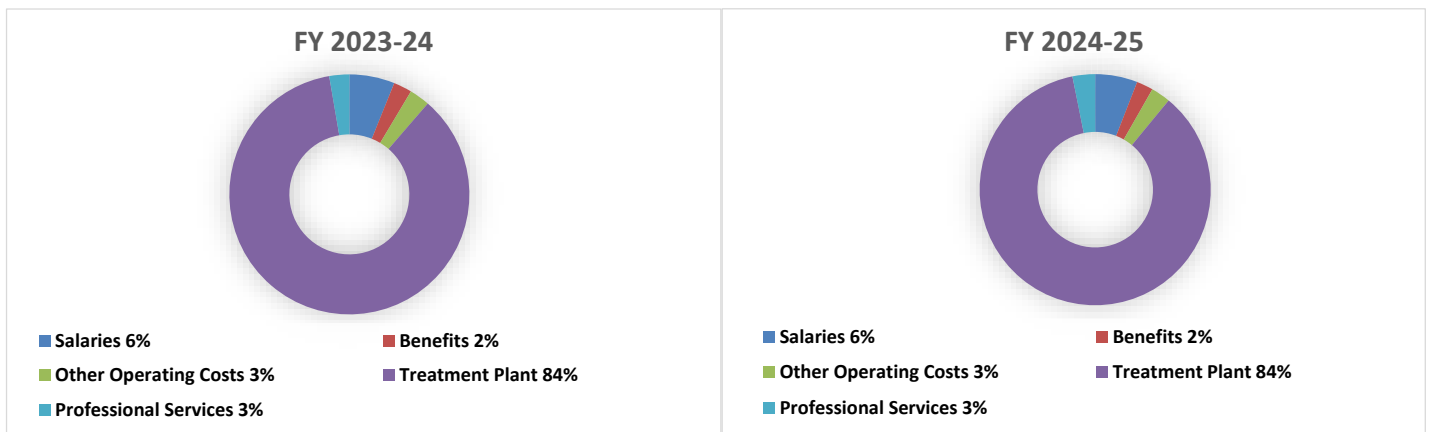
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Supervisor Water Facilities Operator	1.00	1.00	1.00	1.00	1.00
Wastewater Systems Tech I / II	5.00	5.00	5.00	5.00	5.00
Maintenance Worker I / II / Senior	1.00	1.00	1.00	1.00	1.00
<b>TOTALS</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

#### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 540,334	\$ 566,461	\$ 581,426	\$ 593,341	\$ 630,429	\$ 636,319	5.8%
Benefits	\$ 258,216	\$ 287,683	\$ 296,018	\$ 267,411	\$ 255,794	\$ 250,147	2.3%
Pension Obligation	\$ 70,002	\$ 82,702	\$ 94,589	\$ 94,589	\$ 105,399	\$ 104,860	1.0%
OPEB Unfunded Liability	\$ 21,252	\$ 40,460	\$ 53,144	\$ 53,144	\$ 53,503	\$ 54,842	0.5%
Other Operating Costs	\$ 363,575	\$ 296,306	\$ 513,026	\$ 396,541	\$ 284,469	\$ 293,247	2.7%
Treatment Plant	\$ 4,268,266	\$ 5,434,968	\$ 6,449,596	\$ 6,257,488	\$ 8,877,496	\$ 9,236,064	83.9%
Utilities	\$ 1,666,550	\$ 1,564,646	\$ 1,603,800	\$ 608,647	\$ 66,200	\$ 68,400	0.6%
Municipal utilities	\$ 41,084	\$ 33,340	\$ 33,400	\$ 18,682	\$ 5,500	\$ 5,700	0.1%
Professional Services	\$ 587,057	\$ 125,033	\$ 286,500	\$ 286,400	\$ 278,100	\$ 340,200	3.1%
Capital Outlay	\$ 56,784	\$ 10,202	\$ 45,000	\$ 45,000	\$ 35,000	\$ 25,000	0.2%
<b>TOTALS</b>	<b>\$ 7,873,120</b>	<b>\$ 8,441,800</b>	<b>\$ 9,956,499</b>	<b>\$ 8,621,242</b>	<b>\$ 10,591,890</b>	<b>\$ 11,014,779</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#720 - Wastewater Ent Fund	\$ 7,817,674	\$ 8,441,800	\$ 9,956,499	\$ 8,621,242	\$ 10,591,890	\$ 11,014,779	100.0%
#721 - Wastewater Capital Rep	\$ 55,446	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTALS</b>	<b>\$ 7,873,120</b>	<b>\$ 8,441,800</b>	<b>\$ 9,956,499</b>	<b>\$ 8,621,242</b>	<b>\$ 10,591,890</b>	<b>\$ 11,014,779</b>	<b>100.0%</b>

#### TOP FIVE EXPENDITURES



# PUBLIC WORKS

## SOLID WASTE

### FY 2023/2025 Biennium Budget

#### POSITION INFORMATION

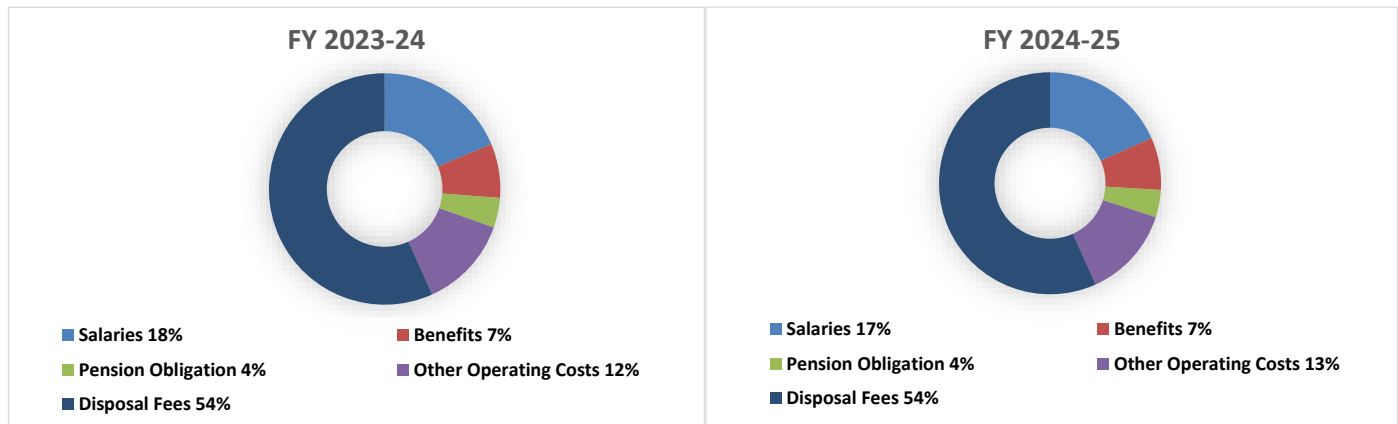
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Supervisor	1.00	1.00	1.00	1.00	1.00
Reufse Truck Driver I / II / Senior	13.00	15.00	16.00	15.00	15.00
Maintenance Worker I / II / Senior	-	-	-	1.00	1.00
Seasonal Maintenance Worker I / II	1.00	1.00	1.00	1.00	1.00
<b>TOTALS</b>	<b>15.00</b>	<b>17.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>

#### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 846,129	\$ 971,996	\$ 1,166,346	\$ 1,096,688	\$ 1,258,325	\$ 1,289,490	17.4%
Benefits	\$ 329,979	\$ 403,605	\$ 532,204	\$ 457,834	\$ 508,926	\$ 535,478	7.2%
Pension Obligation	\$ 163,501	\$ 192,744	\$ 220,631	\$ 220,631	\$ 281,063	\$ 279,628	3.8%
OPEB Unfunded Liability	\$ 42,504	\$ 80,920	\$ 113,880	\$ 113,880	\$ 133,758	\$ 137,106	1.9%
Other Operating Costs	\$ 2,476,987	\$ 569,504	\$ 792,766	\$ 947,846	\$ 864,406	\$ 934,908	12.6%
Utilities	\$ 10,150	\$ 9,924	\$ 10,000	\$ 16,824	\$ 10,125	\$ 10,225	0.1%
Disposal Fees	\$ 19,771	\$ 2,713,754	\$ 3,354,013	\$ 2,800,000	\$ 3,821,906	\$ 3,988,926	53.9%
Professional Services	\$ 1,338	\$ 74,420	\$ 200,199	\$ 191,000	\$ 223,724	\$ 229,016	3.1%
<b>TOTALS</b>	<b>\$ 3,890,359</b>	<b>\$ 5,016,867</b>	<b>\$ 6,390,039</b>	<b>\$ 5,844,704</b>	<b>\$ 7,102,233</b>	<b>\$ 7,404,777</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#730 - Solid Waste Enterprise Fund	\$ 3,827,187	\$ 4,873,842	\$ 6,092,264	\$ 5,552,929	\$ 6,787,233	\$ 7,089,777	95.7%
#731 - Solid Waste Cap Replace	\$ 5,317	\$ 27,668	\$ 134,946	\$ 128,946	\$ 165,000	\$ 165,000	2.2%
#735 - Solid Waste Non Ops	\$ 57,855	\$ 115,357	\$ 162,829	\$ 162,829	\$ 150,000	\$ 150,000	2.0%
<b>TOTALS</b>	<b>\$ 3,890,359</b>	<b>\$ 5,016,867</b>	<b>\$ 6,390,039</b>	<b>\$ 5,844,704</b>	<b>\$ 7,102,233</b>	<b>\$ 7,404,777</b>	<b>100.0%</b>

#### TOP FIVE EXPENDITURES



# PUBLIC WORKS

## STREETS

### FY 2023/2025 Biennium Budget

#### POSITION INFORMATION

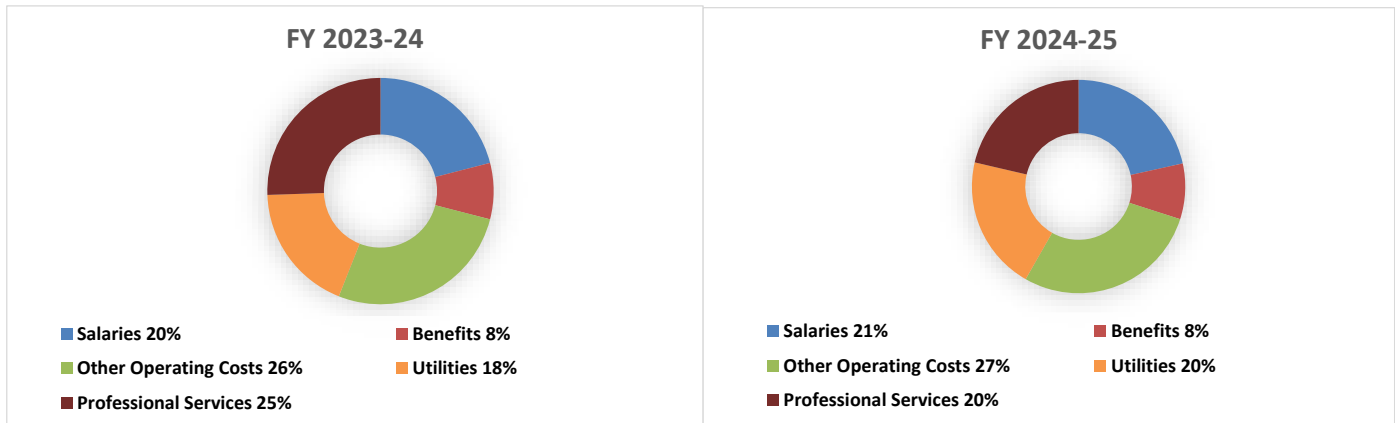
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Supervisor	1.00	1.00	1.00	1.00	1.00
Water Tech I / II	2.00	2.00	4.00	6.00	6.00
Maintenance Worker I / II / Senior	5.90	7.00	5.00	3.00	3.00
<b>TOTALS</b>	<b>8.90</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>

#### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 480,921	\$ 563,084	\$ 674,224	\$ 651,216	\$ 713,064	\$ 726,919	20.7%
Benefits	\$ 201,034	\$ 248,010	\$ 293,450	\$ 247,989	\$ 272,643	\$ 284,546	8.1%
Pension Obligation	\$ 47,071	\$ 55,743	\$ 64,286	\$ 64,286	\$ 70,266	\$ 69,907	2.0%
OPEB Unfunded Liability	\$ 22,770	\$ 49,130	\$ 75,920	\$ 75,920	\$ 68,025	\$ 69,728	2.0%
Other Operating Costs	\$ 338,211	\$ 507,061	\$ 782,694	\$ 801,049	\$ 916,940	\$ 956,144	27.2%
Utilities	\$ 512,508	\$ 1,527	\$ 554,500	\$ 521,201	\$ 627,000	\$ 688,100	19.6%
Municipal Utilities	\$ 1,665	\$ 519,311	\$ 1,560	\$ 2,426	\$ 2,600	\$ 2,800	0.1%
Professional Services	\$ 452,799	\$ 458,872	\$ 703,915	\$ 674,500	\$ 867,708	\$ 721,440	20.5%
Capital Outlay	\$ 165,260	\$ 9,614	\$ -	\$ 20,000	\$ -	\$ -	0.0%
<b>TOTALS</b>	<b>\$ 2,222,239</b>	<b>\$ 2,412,352</b>	<b>\$ 3,150,549</b>	<b>\$ 3,058,587</b>	<b>\$ 3,538,246</b>	<b>\$ 3,519,584</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ -	\$ 5,366	\$ -	\$ -	\$ -	\$ -	0.0%
#221 - Streets Fund Gas Tax	\$ 806,866	\$ 790,997	\$ 972,294	\$ 910,012	\$ 985,395	\$ 1,012,008	28.8%
#223 - Streets Fund	\$ 751,002	\$ 858,488	\$ 1,167,819	\$ 1,228,810	\$ 1,380,563	\$ 1,272,798	36.2%
#270 - L&L N. Auburn Ravine	\$ 595,848	\$ 649,316	\$ 771,336	\$ 737,984	\$ 847,588	\$ 898,378	25.5%
#275 - CFD2004-1Strm Wtr Ret Basin	\$ -	\$ 16,516	\$ 24,000	\$ 14,534	\$ 6,000	\$ 6,500	0.2%
#277 - Benefit Assessment District	\$ -	\$ 4,466	\$ -	\$ -	\$ 100,000	\$ 100,000	2.8%
#285 - CFD 2018-1 Maintenance	\$ 1,167	\$ 2,620	\$ 25,200	\$ 3,971	\$ 27,700	\$ 30,650	0.9%
#290 - Oaktree Preservation	\$ 1,293	\$ -	\$ 30,000	\$ 15,000	\$ 30,000	\$ 30,000	0.9%
#710 - Water Operations	\$ 66,063	\$ 940	\$ 10,900	\$ 6,275	\$ 9,500	\$ 9,500	0.3%
#711 - Water Capital Replace	\$ -	\$ 83,644	\$ 149,000	\$ 142,000	\$ 151,500	\$ 159,750	4.5%
<b>TOTALS</b>	<b>\$ 2,222,239</b>	<b>\$ 2,412,352</b>	<b>\$ 3,150,549</b>	<b>\$ 3,058,587</b>	<b>\$ 3,538,246</b>	<b>\$ 3,519,584</b>	<b>100.0%</b>

#### TOP FIVE EXPENDITURES



# PUBLIC WORKS

## FLEET

### FY 2023/2025 Biennium Budget

#### POSITION INFORMATION

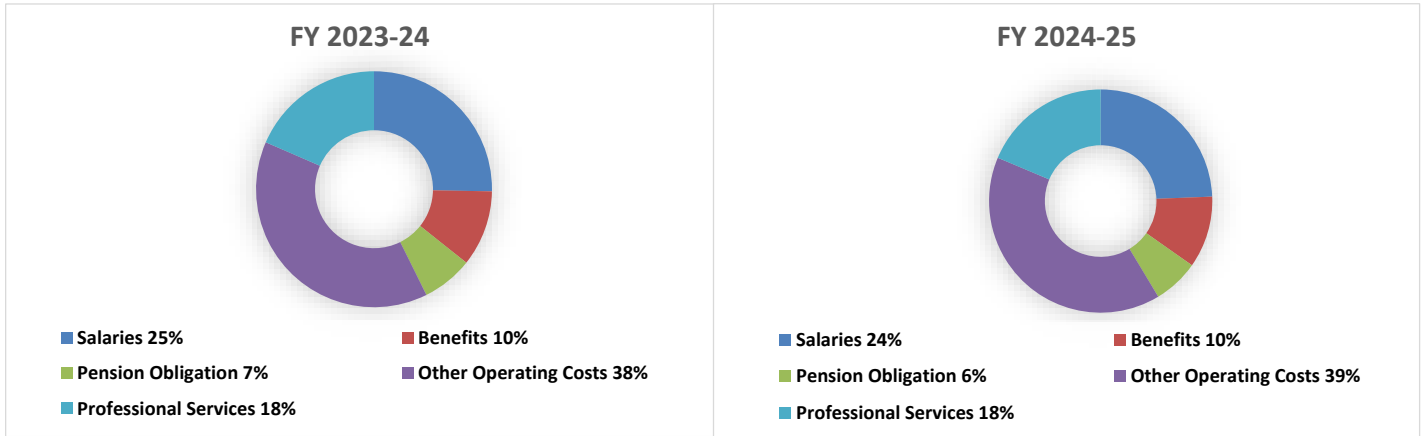
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Supervisor	1.00	1.00	1.00	1.00	1.00
Equipment Mechanic I / II / Senior	4.00	4.00	4.00	4.00	4.00
Mechanics Helper	0.50	0.50	0.50	-	-
<b>TOTALS</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.00</b>	<b>5.00</b>

#### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 419,309	\$ 469,518	\$ 505,353	\$ 455,515	\$ 509,162	\$ 512,091	23.9%
Benefits	\$ 176,840	\$ 195,625	\$ 208,580	\$ 177,932	\$ 209,553	\$ 218,382	10.2%
Pension Obligation	\$ 92,704	\$ 109,380	\$ 125,124	\$ 125,124	\$ 140,532	\$ 139,116	6.5%
OPEB Unfunded Liability	\$ 15,150	\$ 28,842	\$ 37,961	\$ 37,961	\$ 38,217	\$ 39,174	1.8%
Other Operating Costs	\$ 344,059	\$ 396,760	\$ 615,905	\$ 574,781	\$ 782,004	\$ 839,950	39.2%
Professional Services	\$ 126,468	\$ 188,384	\$ 382,000	\$ 287,722	\$ 372,250	\$ 392,250	18.3%
<b>TOTALS</b>	<b>\$ 1,174,530</b>	<b>\$ 1,388,510</b>	<b>\$ 1,874,923</b>	<b>\$ 1,659,035</b>	<b>\$ 2,051,718</b>	<b>\$ 2,140,963</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 306,108	\$ 360,575	\$ 476,764	\$ 376,678	\$ 483,293	\$ 505,923	23.6%
#221 - Streets Fund Gas Tax	\$ 42,972	\$ 33,240	\$ 96,793	\$ 60,602	\$ 98,190	\$ 101,590	4.7%
#223 - Streets Fund	\$ 185,563	\$ 213,771	\$ 250,978	\$ 229,841	\$ 239,126	\$ 243,856	11.4%
#248 - Development Services	\$ 4,996	\$ 3,300	\$ 9,186	\$ 8,722	\$ 10,324	\$ 10,019	0.5%
#270 - L&L N. Aurburn Ravine	\$ 39,768	\$ 40,771	\$ 47,821	\$ 61,047	\$ 67,290	\$ 69,499	3.2%
#600 - Internal Services	\$ 1,217	\$ 25,692	\$ -	\$ -	\$ -	\$ -	0.0%
#710 - Water Operations	\$ 54,083	\$ 65,530	\$ 79,185	\$ 74,406	\$ 89,297	\$ 93,051	4.3%
#720 - Wastewater Ent Fund	\$ 116,490	\$ 115,960	\$ 164,568	\$ 173,709	\$ 161,253	\$ 168,086	7.9%
#730 - Solid Waste Enterprise Fund	\$ 410,724	\$ 517,566	\$ 734,550	\$ 658,669	\$ 884,836	\$ 930,091	43.4%
#750 - Airport	\$ 12,609	\$ 12,105	\$ 15,078	\$ 15,360	\$ 18,110	\$ 18,850	0.9%
<b>TOTALS</b>	<b>\$ 1,174,530</b>	<b>\$ 1,388,510</b>	<b>\$ 1,874,923</b>	<b>\$ 1,659,035</b>	<b>\$ 2,051,718</b>	<b>\$ 2,140,963</b>	<b>100.0%</b>

#### TOP FIVE EXPENDITURES





# PUBLIC WORKS

## PARKS

### FY 2023/2025 Biennium Budget

#### POSITION INFORMATION

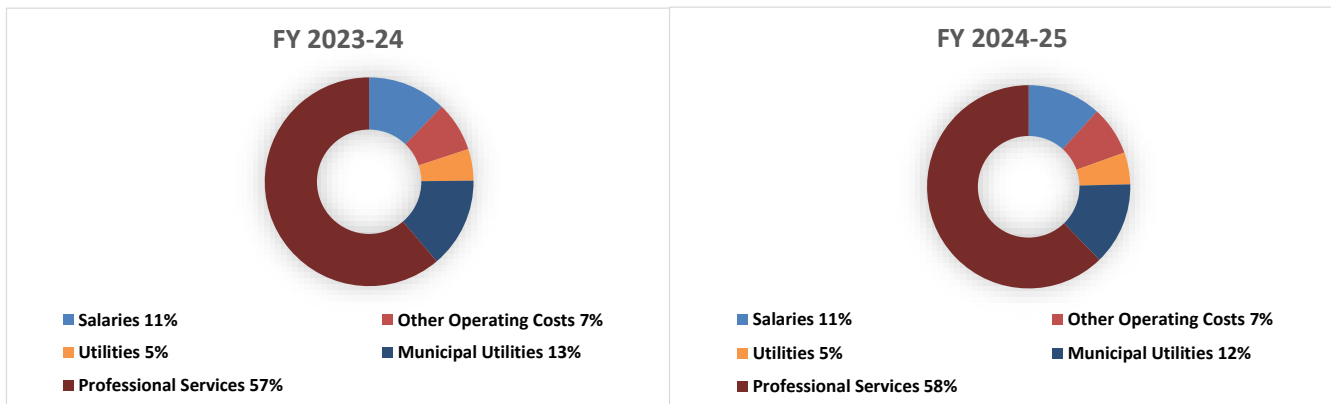
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Maintenance Services Manager	-	-	0.50	0.50	0.50
Maintenance Services Supervisor	0.50	0.50	-	-	-
Maintenance Worker I / II / Senior	3.00	3.00	4.00	5.00	5.00
Maintenance Worker I / II (Seasonal)	0.50	0.50	1.00	0.50	0.50
<b>TOTALS</b>	<b>4.00</b>	<b>4.00</b>	<b>5.50</b>	<b>6.00</b>	<b>6.00</b>

#### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 261,080	\$ 341,222	\$ 444,933	\$ 408,225	\$ 532,475	\$ 550,437	10.9%
Benefits	\$ 106,122	\$ 126,336	\$ 193,545	\$ 143,905	\$ 208,837	\$ 221,373	4.4%
Pension Obligation	\$ 68,569	\$ 80,912	\$ 64,237	\$ 64,237	\$ 79,049	\$ 78,645	1.6%
OPEB Unfunded Liability	\$ 11,992	\$ 22,831	\$ 29,988	\$ 29,988	\$ 41,274	\$ 42,307	0.8%
Other Operating Costs	\$ 95,488	\$ 32,006	\$ 1,280,920	\$ 1,188,787	\$ 335,075	\$ 367,795	7.3%
Utilities	\$ 104,224	\$ 132,127	\$ 125,650	\$ 145,139	\$ 213,400	\$ 239,100	4.7%
Municipal Utilities	\$ 535,973	\$ 515,972	\$ 545,500	\$ 605,947	\$ 608,000	\$ 618,000	12.3%
Professional Services	\$ 1,154,415	\$ 1,469,016	\$ 2,285,363	\$ 2,215,996	\$ 2,663,861	\$ 2,926,650	58.0%
Capital Outlay	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTALS</b>	<b>\$ 2,339,863</b>	<b>\$ 2,720,423</b>	<b>\$ 4,970,136</b>	<b>\$ 4,802,223</b>	<b>\$ 4,681,971</b>	<b>\$ 5,044,307</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 197,904	\$ 240,593	\$ 249,173	\$ 237,474	\$ 297,874	\$ 308,683	6.1%
#270 - L&L N. Auburn Ravine	\$ 2,115,985	\$ 2,393,788	\$ 3,312,887	\$ 3,206,423	\$ 3,724,013	\$ 3,950,772	78.3%
#275 - CFD2004-1Strm Wtr Ret Basin	\$ -	\$ -	\$ 26,410	\$ 13,712	\$ 7,715	\$ 8,725	0.2%
#276 - CFD No.2004-2Aub Rv/McBPK/RdoG	\$ -	\$ 35,743	\$ 67,750	\$ 59,258	\$ 80,341	\$ 86,791	1.7%
#277 - Benefit Assessment District	\$ -	\$ -	\$ -	\$ -	\$ 43,000	\$ 43,000	0.9%
#285 - CFD 2018-1 Maintenance	\$ 24,866	\$ 50,300	\$ 253,916	\$ 254,732	\$ 462,027	\$ 577,335	11.4%
#290 - Oaktree Preservation	\$ -	\$ -	\$ 1,060,000	\$ 1,030,000	\$ 67,000	\$ 69,000	1.4%
#600 - Internal Services	\$ 1,108	\$ -	\$ -	\$ 625	\$ -	\$ -	0.0%
<b>TOTALS</b>	<b>\$ 2,339,863</b>	<b>\$ 2,720,423</b>	<b>\$ 4,970,136</b>	<b>\$ 4,802,223</b>	<b>\$ 4,681,971</b>	<b>\$ 5,044,307</b>	<b>100.0%</b>

#### TOP FIVE EXPENDITURES



# PUBLIC WORKS

## TRANSIT

### FY 2023/2025 Biennium Budget

**POSITION INFORMATION**

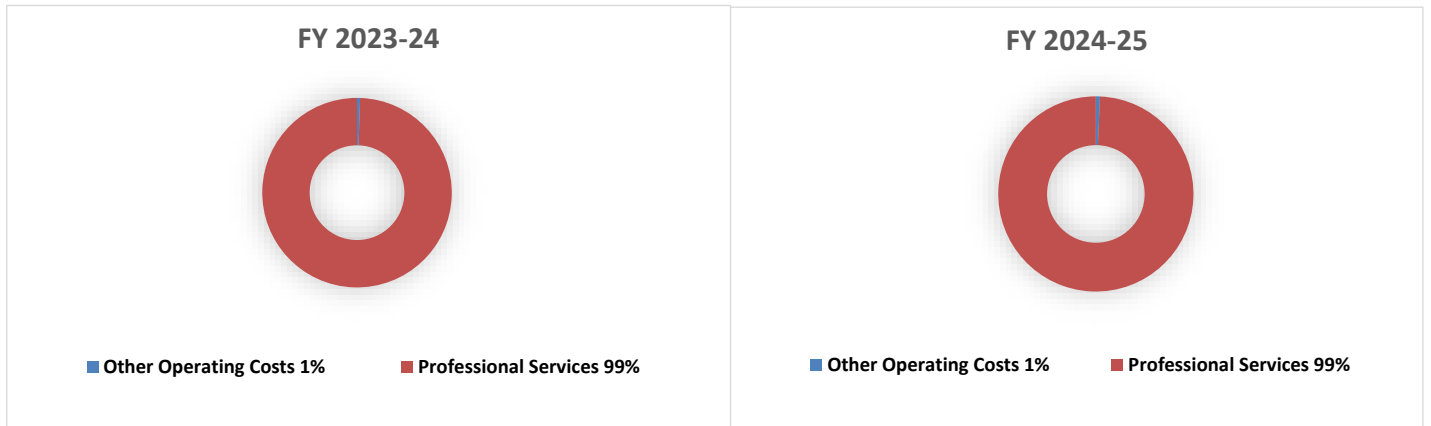
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Transit Operator	-	-	-	-	-
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**BUDGET SUMMARY**

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Other Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 4,000	0.7%
Professional Services	\$ 286,459	\$ 463,539	\$ 489,000	\$ 489,000	\$ 572,200	\$ 591,500	99.3%
<b>TOTALS</b>	<b>\$ 286,459</b>	<b>\$ 463,539</b>	<b>\$ 489,000</b>	<b>\$ 489,000</b>	<b>\$ 575,200</b>	<b>\$ 595,500</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#740 - Transit	\$ 286,459	\$ 463,539	\$ 489,000	\$ 489,000	\$ 575,200	\$ 595,500	100.0%
<b>TOTALS</b>	<b>\$ 286,459</b>	<b>\$ 463,539</b>	<b>\$ 489,000</b>	<b>\$ 489,000</b>	<b>\$ 575,200</b>	<b>\$ 595,500</b>	<b>100.0%</b>

**TOP EXPENDITURES**



# PUBLIC WORKS

## AIRPORT

### FY 2023/2025 Biennium Budget

#### POSITION INFORMATION

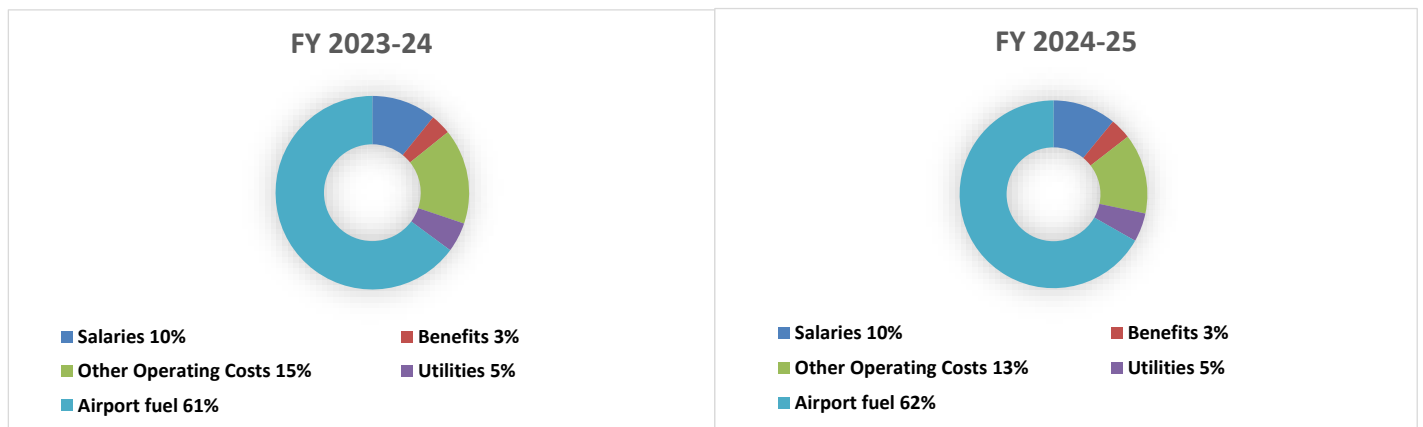
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Airport Maintenance Worker I / II / Senior	1.00	1.00	1.00	1.00	1.00
Maintenance Worker Seasonal	0.50	0.50	0.50	0.50	0.50
<b>TOTALS</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>

#### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 113,618	\$ 118,418	\$ 127,594	\$ 120,818	\$ 141,624	\$ 145,457	10.2%
Benefits	\$ 37,160	\$ 40,521	\$ 44,492	\$ 35,799	\$ 44,969	\$ 47,943	3.4%
Pension Obligation	\$ 23,208	\$ 27,373	\$ 31,223	\$ 31,223	\$ 35,133	\$ 34,953	2.4%
OPEB Unfunded Liability	\$ 3,036	\$ 5,780	\$ 7,592	\$ 7,592	\$ 7,643	\$ 7,835	0.5%
Other Operating Costs	\$ 74,293	\$ 84,214	\$ 111,650	\$ 114,271	\$ 208,710	\$ 183,750	12.9%
Utilities	\$ 49,892	\$ 53,693	\$ 52,000	\$ 63,537	\$ 65,000	\$ 66,000	4.6%
Municipal Utilities	\$ 10,057	\$ 8,944	\$ 9,000	\$ 9,159	\$ 9,100	\$ 9,200	0.6%
Airport fuel	\$ 554,079	\$ 836,742	\$ 720,000	\$ 950,000	\$ 850,000	\$ 890,000	62.3%
Professional Services	\$ 38,423	\$ 13,909	\$ 32,960	\$ 39,667	\$ 41,400	\$ 44,050	3.1%
<b>TOTALS</b>	<b>\$ 903,766</b>	<b>\$ 1,189,594</b>	<b>\$ 1,136,511</b>	<b>\$ 1,372,065</b>	<b>\$ 1,403,579</b>	<b>\$ 1,429,188</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#750 - Airport	\$ 903,766	\$ 1,189,594	\$ 1,136,511	\$ 1,372,065	\$ 1,403,579	\$ 1,429,188	100.0%
<b>TOTALS</b>	<b>\$ 903,766</b>	<b>\$ 1,189,594</b>	<b>\$ 1,136,511</b>	<b>\$ 1,372,065</b>	<b>\$ 1,403,579</b>	<b>\$ 1,429,188</b>	<b>100.0%</b>

#### TOP FIVE EXPENDITURES



# PUBLIC WORKS

## FACILITIES

### FY 2023/2025 Biennium Budget

#### POSITION INFORMATION

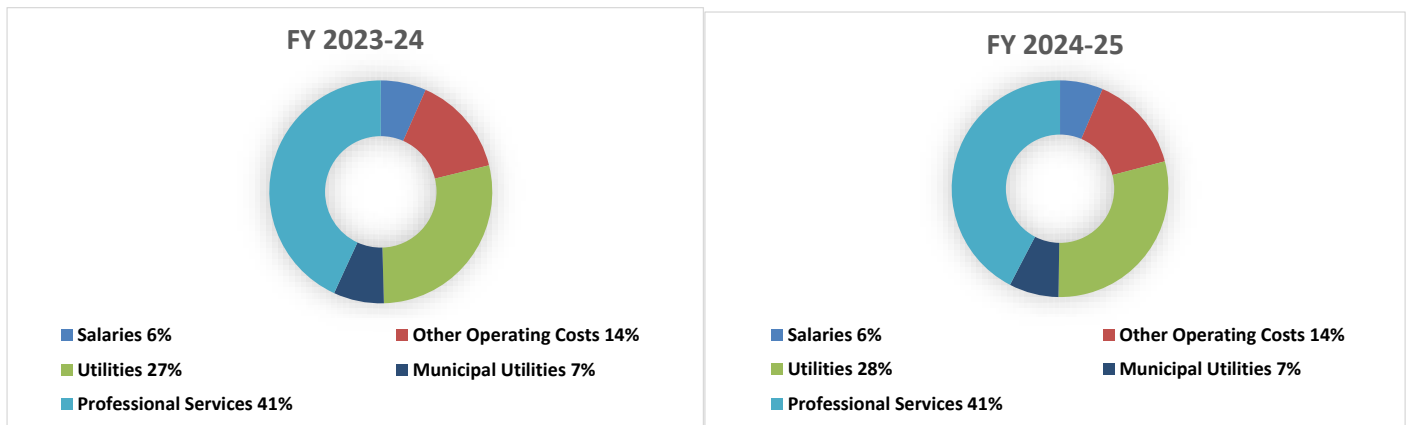
AUTHORIZED POSITIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Maintenance Services Manager	-	-	0.50	0.50	0.50
Maintenance Services Supervisor	0.50	0.50	-	-	-
Maintenance Worker I / II / Senior	2.00	2.00	2.00	2.00	2.00
Seasonal Maintenance Worker I	-	-	-	-	-
<b>TOTALS</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>

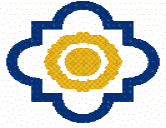
#### BUDGET SUMMARY

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
Salaries	\$ 147,896	\$ 166,130	\$ 202,867	\$ 122,118	\$ 123,322	\$ 126,771	6.2%
Benefits	\$ 55,407	\$ 62,984	\$ 81,670	\$ 46,464	\$ 46,055	\$ 48,748	2.4%
Pension Obligation	\$ 24,473	\$ 28,903	\$ 61,115	\$ 61,115	\$ 26,350	\$ 26,215	1.3%
OPEB Unfunded Liability	\$ 6,224	\$ 11,849	\$ 15,564	\$ 15,564	\$ 12,229	\$ 12,535	0.6%
Other Operating Costs	\$ 126,204	\$ 135,552	\$ 300,440	\$ 208,854	\$ 272,705	\$ 286,155	13.9%
Utilities	\$ 349,442	\$ 397,656	\$ 396,700	\$ 454,771	\$ 531,000	\$ 578,000	28.1%
Municipal Utilities	\$ 128,425	\$ 107,080	\$ 121,000	\$ 124,798	\$ 137,000	\$ 146,000	7.1%
Professional Services	\$ 392,227	\$ 470,708	\$ 766,750	\$ 930,768	\$ 806,718	\$ 835,618	40.6%
<b>TOTALS</b>	<b>\$ 1,230,298</b>	<b>\$ 1,380,862</b>	<b>\$ 1,946,106</b>	<b>\$ 1,964,451</b>	<b>\$ 1,955,379</b>	<b>\$ 2,060,042</b>	<b>100.0%</b>

FUNDING SOURCES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2024-25 % of Total
#100 - General Fund	\$ 543,360	\$ 594,842	\$ 915,097	\$ 959,742	\$ 957,478	\$ 1,002,928	48.7%
#270 - L&L N. Auburn Ravine	-	\$ 2,987	-	-	-	-	0.0%
#600 - Internal Services	\$ 686,938	\$ 783,033	\$ 1,031,009	\$ 1,004,710	\$ 997,901	\$ 1,057,114	51.3%
<b>TOTALS</b>	<b>\$ 1,230,298</b>	<b>\$ 1,380,862</b>	<b>\$ 1,946,106</b>	<b>\$ 1,964,451</b>	<b>\$ 1,955,379</b>	<b>\$ 2,060,042</b>	<b>100.0%</b>

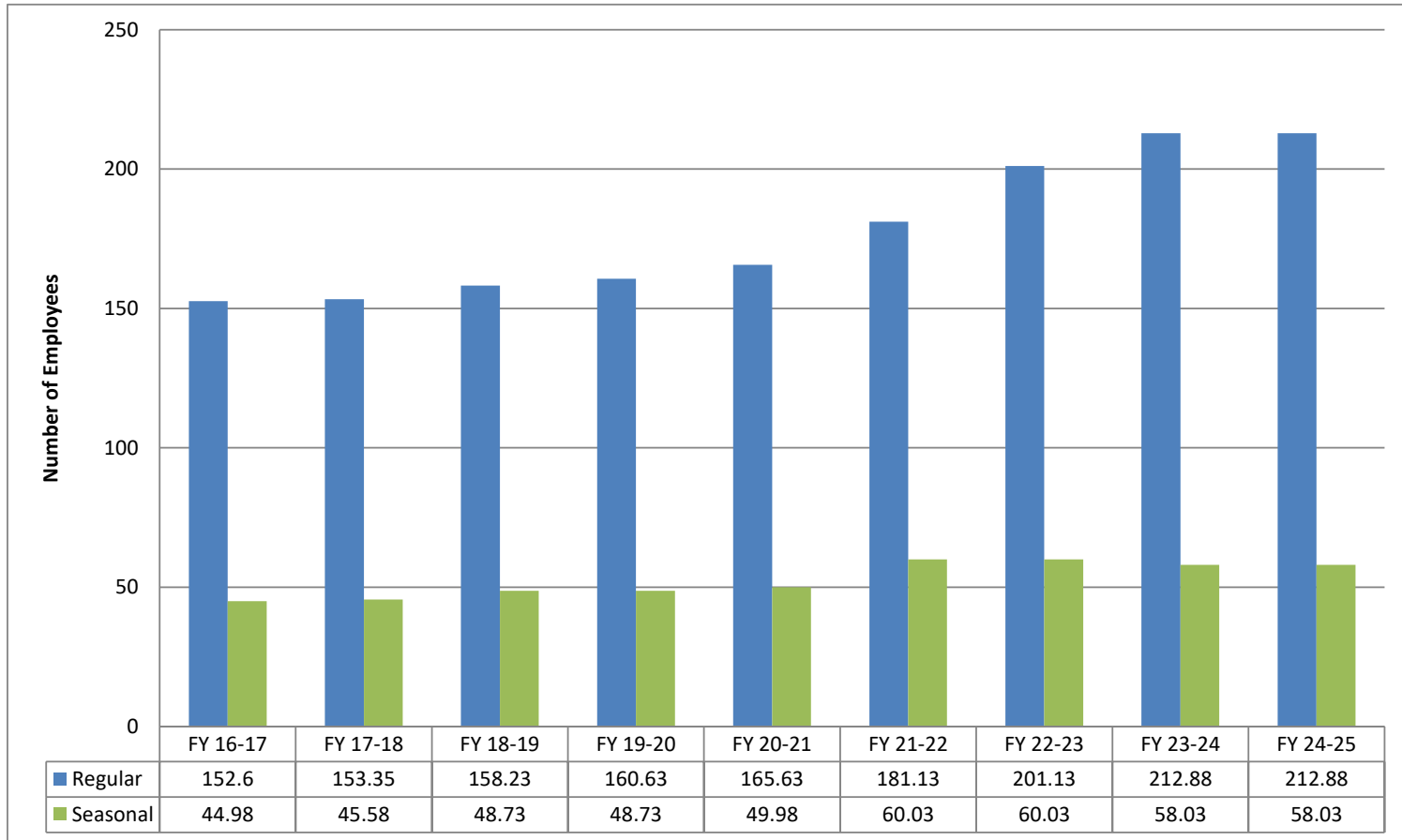
#### TOP FIVE EXPENDITURES





# City of Lincoln

## Fiscal Year 2023-2025 Biennium Budget Authorized Staffing History





**City of Lincoln**  
*Fiscal Year 2023-2025 Biennium Budget*  
*Positions - Full Time Equivalents*



Positions	General Fund Positions				Other Funds			
	FY 22-23	FY 23-24	FY 24-25	NET CHANGES	FY 22-23	FY 23-24	FY 24-25	NET CHANGES
<b>CITY MANAGER'S OFFICE</b>								
City Manager				-	1.00	1.00	1.00	-
Executive Assistant					1.00	1.75	1.75	-
City Clerk				-	1.00	1.00	1.00	-
Deputy City Clerk				-	1.00	1.00	1.00	-
Economic Development Manager				-	1.00	1.00	1.00	-
Human Resources Director					1.00	1.00	1.00	-
Senior Administrative Analyst / HR					1.00	1.00	1.00	-
HR Analyst I / II				-	1.00	1.00	1.00	-
Chief Innovation & Technology Officer				-	1.00	1.00	1.00	-
IT Supervisor					1.00	1.00	1.00	-
GIS Analyst I / II				-	3.00	3.00	3.00	-
Senior IT Tech					0.00	1.00	1.00	-
IT Technician II				-	2.00	2.00	2.00	-
<b>Subtotal</b>					<b>15.00</b>	<b>16.75</b>	<b>16.75</b>	<b>0.00</b>
Seasonal Staff				-	0.50	0.50	0.50	-
<b>FINANCE</b>								
Finance Director				-	1.00	1.00	1.00	-
Finance Manager				-	1.00	1.00	1.00	-
Financial Analyst					1.00	2.00	2.00	
Principal Accountant					0.00	1.00	1.00	
Administrative Analyst I /II				-	2.00	2.00	2.00	-
Accountant I / II / Senior				-	2.00	2.00	2.00	-
Senior Payroll Technician				-	1.00	1.00	1.00	-
Purchasing Officer I / II				-	1.00	1.00	1.00	-
Customer Services Supervisor				-	1.00	1.00	1.00	-
Account Clerk I / II / III / Senior				-	5.00	5.00	5.00	-
<b>Subtotal</b>					<b>15.00</b>	<b>17.00</b>	<b>17.00</b>	-



**City of Lincoln**  
*Fiscal Year 2023-2025 Biennium Budget*  
*Positions - Full Time Equivalent*



Positions	General Fund Positions				Other Funds			
	FY 22-23	FY 23-24	FY 24-25	NET CHANGES	FY 22-23	FY 23-24	FY 24-25	NET CHANGES
<b>CITY ATTORNEY</b>								
City Attorney	1.00	1.00	1.00	-				
Code Enforcement Officer I / II	2.00	2.00	2.00	-				
<b>Subtotal</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>				
<b>POLICE</b>								
Public Safety Chief	0.50	0.50	0.50	-				-
Police Captain	0.00	1.00	1.00					
Police Lieutenant	1.00	1.00	1.00	-				
Police Sergeant	5.00	5.00	5.00	-				-
Police Officer	17.00	17.00	17.00	-	4.00	5.00	5.00	-
Community Services Officer	1.00	1.00	1.00	-				-
Public Safety Supervising Dispatcher	1.00	1.00	1.00	-				
Public Safety Dispatcher I / II / Senior	7.00	7.00	7.00	-	1.00	1.00	1.00	-
Police Records Clerk / Evidence Tech	0.00	0.00	0.00	-	2.00	2.00	2.00	-
Administrative Analyst I / II	1.00	1.00	1.00	-				
<b>Subtotal</b>	<b>33.50</b>	<b>34.50</b>	<b>34.50</b>	<b>-</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>
<b>FIRE</b>								
Public Safety Chief	0.50	0.50	0.50	-				-
Deputy Fire Chief	0.00	1.00	1.00	-				
Fire Battalion Chief	3.00	3.00	3.00	-				-
Fire Captain	9.00	9.00	9.00	-				-
Fire Engineer	9.00	9.00	9.00	-				-
Firefighter	0.00	0.00	0.00	-	9.00	9.00	9.00	-
<b>Subtotal</b>	<b>21.50</b>	<b>22.50</b>	<b>22.50</b>	<b>-</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>



**City of Lincoln**  
*Fiscal Year 2023-2025 Biennium Budget*  
*Positions - Full Time Equivalents*



Positions	General Fund Positions				Other Funds			
	FY 22-23	FY 23-24	FY 24-25	NET CHANGES	FY 22-23	FY 23-24	FY 24-25	NET CHANGES
<b>COMMUNITY DEVELOPMENT</b>								
Community Development Director					1.00	1.00	1.00	-
City Engineer					1.00	1.00	1.00	-
Planning Manager					1.00	1.00	1.00	-
Engineering Manager					2.00	2.00	2.00	-
Construction Manager					1.00	1.00	1.00	-
Building Official					1.00	1.00	1.00	-
Planner - Assistant / Associate / Senior					3.00	3.00	3.00	-
Engineer - Assistant / Associate / Senior					5.00	6.00	6.00	-
Building Inspector I / II / III					4.00	4.00	4.00	-
Construction Inspector					1.00	1.00	1.00	-
Administrative Analyst I / II / Senior					2.00	3.00	3.00	-
Permit Tech					3.00	3.00	3.00	-
<b>Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25.00</b>	<b>27.00</b>	<b>27.00</b>	<b>0.00</b>
Planning Commissioners					7.00	7.00	7.00	-
<b>RECREATION</b>								
Recreation Manager	1.00	1.00	1.00	-				-
Recreation Supervisor	1.00	1.00	1.00	-				-
Recreation Coordinator	2.00	3.00	3.00	-				-
Administrative Analyst	0.00	0.00	0.00	-				-
Office Assistant I / II / Senior	1.00	1.00	1.00	-				-
<b>Subtotal</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>				
Recreation Staff - Seasonal	46.00	46.00	46.00	-				-
<b>LIBRARY</b>								
Library Director	1.00	1.00	1.00	-				-
Library Manager	0.00	0.00	0.00	-				-
Library Coordinator	0.75	0.75	0.75	-				-
Librarian I / II	0.88	0.88	0.88	-				-
Library Assistant / Clerk	1.50	1.50	1.50	-				-
<b>Subtotal</b>	<b>4.13</b>	<b>4.13</b>	<b>4.13</b>	<b>0.00</b>				
Library Staff - Seasonal	2.53	2.53	2.53	-				-





**City of Lincoln**  
*Fiscal Year 2023-2025 Biennium Budget*  
*Positions - Full Time Equivalents*



Positions	General Fund Positions				Other Funds			
	FY 22-23	FY 23-24	FY 24-25	NET CHANGES	FY 22-23	FY 23-24	FY 24-25	NET CHANGES
<b>PUBLIC WORKS</b>								
Public Works Director				-	1.00	1.00	1.00	-
Maintenance Services Manager					2.00	1.00	1.00	-
Environmental Services Manager					1.00	2.00	2.00	-
Water Facilities Supervisor / Operator				-	1.00	1.00	1.00	-
Wastewater Facilities Supervisor / Operator					1.00	1.00	1.00	-
Fleet Supervisor				-	1.00	1.00	1.00	-
Public Services Supervisor				-	2.00	2.00	2.00	-
Airport Maintenance Worker I / II / Senior				-	1.00	1.00	1.00	-
Maintenance Worker I / II / Senior				-	12.00	13.00	13.00	-
Mechanic I / II / Senior				-	4.00	4.00	4.00	-
Refuse Truck Driver I / II / Senior				-	15.00	15.00	15.00	-
Wastewater Systems Tech I / II / Senior				-	5.00	5.00	5.00	-
Water Techs - I / II / Senior				-	12.00	13.00	13.00	-
Administrative Analyst I / II / Senior				-	3.00	3.00	3.00	-
Office Assistant I / II / Senior				-	2.00	2.00	2.00	-
<b>Subtotal</b>				-	<b>63.00</b>	<b>65.00</b>	<b>65.00</b>	-
Public Services Workers - Seasonal					4.00	2.00	2.00	-
<b>Total Seasonal Employees</b>								
	<b>48.53</b>	<b>48.53</b>	<b>48.53</b>	<b>0.00</b>	<b>11.50</b>	<b>9.50</b>	<b>9.50</b>	<b>0.00</b>
<b>Total Regular Employees</b>								
	<b>67.13</b>	<b>70.13</b>	<b>70.13</b>	<b>0.00</b>	<b>134.00</b>	<b>142.75</b>	<b>142.75</b>	<b>0.00</b>
<b>Total Employees - All Funds</b>								
					<b>261.16</b>	<b>270.91</b>	<b>270.91</b>	<b>0.00</b>



## Capital Improvement Budget Overview



Photo credit: Patrick Lewel

The City of Lincoln prepares the Capital Improvement (CIP) Budget during the biennium budget process to define the upcoming year's funding plan for capital purchases based upon priorities related to availability of funding as well as critical infrastructure need. A capital purchase is the purchase or construction of a tangible fixed asset such as land, buildings or any permanent improvements that add value to existing infrastructure and vehicles and equipment, or an intangible asset such as water rights, easements, or cloud software. The minimum threshold for capital assets is \$5,000 for vehicles and equipment.

The Fiscal Year 2023-25 Biennium Capital Improvement Budget totals \$44,480,515 which includes \$25,645,028 programmed for FY 2023-24 and \$18,835,487 for FY 2024-25. Projects included in detail in this section include new projects, existing projects requiring additional funding and existing projects that require no additional funding but remain unfinished at the end of FY 2022-23. The CIP Summary by Funding Source includes the funding source for each CIP with FY 2024-25 CIPs shown as shaded.

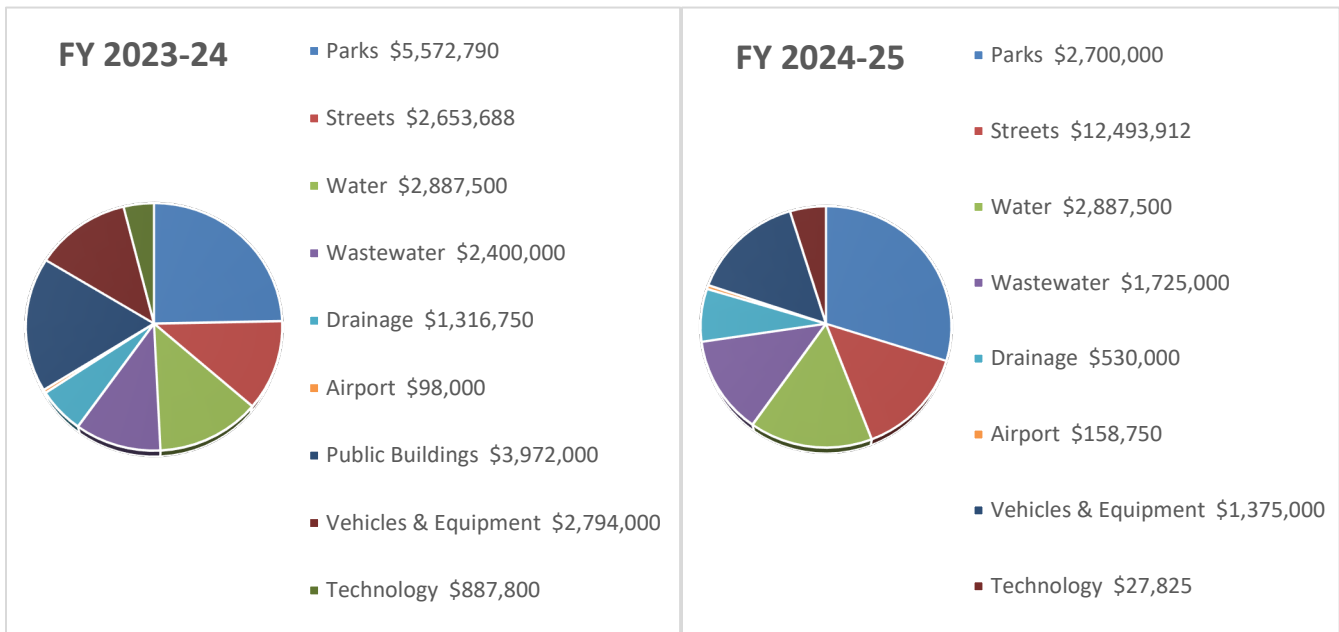
CIP budget sheets are categorized by infrastructure type and each type has a summary sheet showing new and ongoing projects requiring funding and ongoing projects which require no additional funding. This summary sheet identifies future year projects with no current source of funding. Following this category summary sheet, a detailed CIP budget sheet for each project outlines general project information, the responsible department, project duration, the strategic goal relevance as well as the expenditure cost and funding source.



Projects are categorized by type as follows:

- **Parks** – 10 projects totaling \$8,272,790
- **Streets** – 12 projects totaling \$15,147,600
- **Water** – 2 projects totaling \$5,775,000
- **Wastewater** – 7 projects totaling \$4,125,000
- **Drainage** – 5 projects totaling \$1,846,750
- **Airport** – 2 projects totaling \$256,750
- **Public Building** – 18 projects totaling \$3,972,000
- **Vehicles & Equipment** – 21 projects totaling \$4,169,000
- **Technology** – 4 projects totaling \$915,625

### Capital Improvement Projects by Project Type



Both fiscal years include funding for new CIPs as well as ongoing CIPs that require additional funding.



## Capital Improvement Project Summary by Fund

		100	215	221	223	240	241	243	244	245	246	247
CIP #		General Fund	Park in Lieu	Streets - Gas tax	Streets - TDA	PFE - Transportation	PFE - Police	PFE - Admin	Library PFE	Park Tax	Park PFE	PFE Drainage
			<b>Total Projected Cash balance FYE 2022/23</b>	\$12,811,100	\$1,013,325	\$1,788,124	\$1,711,909	7,317,373	2,075,492	2,346,033	606,788	604,165
	Total Revenues Allocated FY 2023/25	\$55,064,556	\$16,512	\$5,653,998	\$7,301,907	\$ 4,522,600	\$ 855,000	\$ 1,120,000	\$ 222,000	\$ 308,000	\$ 6,500,000	\$ 1,617,060
	Total Operating Expenses Allocated FY 2023/25	\$ 54,096,302		\$ 2,772,759	\$ 5,507,276	\$ 68,842	\$ 4,453	\$ 98	\$ 150,534	\$ 7,214	\$ 1,003	\$ 142,517
	Reserves Target - % of Expenses			\$0	\$0							
	Prior Year approved Encumbrance											
	<b>Total CIP Available Funds</b>	\$13,779,354	\$1,029,837	\$4,669,363	\$3,506,540	\$11,771,131	\$2,926,039	\$3,465,935	\$678,254	\$904,951	\$13,495,106	\$2,941,337
	<b>TOTAL 2023/24 CIP REQUESTS</b>	\$ 1,982,300	\$ 1,000,000	\$ 1,169,806	\$ 1,271,632	\$ 800,000	\$ 1,270,000	\$ 550,000	\$ 285,000	\$ 311,000	\$ 4,261,790	\$ 1,384,250
	<b>TOTAL 2024/25 CIP REQUESTS</b>	\$ 1,147,825		\$ 2,325,000	\$ 1,283,912	\$ 9,200,000					\$ 2,700,000	\$ -
	<b>Projected Ending Fund Balance FYE 2024/25</b>	\$10,649,229	\$29,837	\$1,174,557	\$950,996	\$1,771,131	\$1,656,039	\$2,915,935	\$393,254	\$593,951	\$6,533,316	\$1,557,087
<b>PARKS</b>												
467	Jimenez Ph3 - Soccer fields & parking										2,385,790	
497	Master Plan for Bella Breeze Park										500,000	
464	Henry Rood Park (Brentford Circle)		1,000,000								1,026,000	
637	Community Center Park										550,000	
637	Community Center Park										2,200,000	
638	Foskett Park parking lot expansion										300,000	
639	Foskett Park playground matting replacement									86,000		
640	Machado Park playground matting replacement									80,000		
641	Sheffield Park playground matting replacement									65,000		
642	Split rail fence replacement - 12 Bridges area									35,000		
643	Wilson Park retaining wall									45,000		
	<b>Total Parks</b>	-	1,000,000	-	-	-	-	-	-	311,000	6,961,790	-
<b>STREETS</b>												
644	Ferrari Ranch Road Widening					800,000						
644	Ferrari Ranch Road Widening					9,200,000						
645	NEV & Golf Cart Improvements			202,000								
646	Annual Sidewalk-Driveway Repair			100,000								
646	Annual Sidewalk-Driveway Repair			100,000								
647	Curb Ramp Replacement-Install				500,000							
647	Curb Ramp Replacement-Install				100,000							
648	Lincoln Blvd Signal Timing				200,000							
648	Lincoln Blvd Signal Timing				841,280							
649	Bicycle Infrastructure				127,632							
649	Bicycle Infrastructure				127,632							
650	Ferrari Ranch Road Ramp metering			100,000								
650	Ferrari Ranch Road Ramp metering			275,000								
651	Teal Hollow - miscellaneous repairs			83,000								
652	Pavement Preservation program			50,000								
652	Pavement Preservation program			1,300,000								
653	First Street pavement preservation			306,056								
448	Ashwood Way Drainage improvement			125,000								
655	Lincoln Blvd & Sterling Pkwy U-turn Design			60,000								
655	Lincoln Blvd & Sterling Pkwy U-turn			550,000								
	<b>Total Streets</b>	-	-	3,251,056	1,896,544	10,000,000	-	-	-	-	-	-
<b>WATER</b>												
654	Water Distribution Rehab FY 23-24											
656	Water Distribution Rehab FY 24-25											
	<b>Total Water</b>	-	-	-	-	-	-	-	-	-	-	-
<b>WASTEWATER</b>												
657	Q St Sewer lift station rehab Design											
477	UPRR Sewer Rehab											
658	Sewer Rehab - hot spots throughout City											
478	East Joiner Pump station improvements											
659	Q St Sewer lift station rehab Design											
660	Markham Ravine sewer line project Ph1											
658	Sewer Rehab - hot spots throughout City											
	<b>Total Wastewater</b>	-	-	-	-	-	-	-	-	-	-	-
<b>DRAINAGE</b>												
181	Lakeview Farms Vol. Storage Phase 1											1,173,000
662	6th Street Storm Drain Repair											
663	E St & 8th St Drainage Improvements			43,750								
664	Ravine Meadows Floodwall Repairs											211,250
665	Annual Storm drain replacement/manholes			100,000								
665	Annual Storm drain replacement/manholes			100,000								
	<b>Total Drainage</b>	-	-	243,750	-	-	-	-	-	-	-	1,384,250
<b>AIRPORT</b>												
666	Airport hangar and Office repairs											
666	Airport hangar and Office repairs											
230	Reconstruct Runway 15-33											
	<b>Total Airport</b>	-	-	-	-	-	-	-	-	-	-	-



## Capital Improvement Project Summary by Fund

		100	215	221	223	240	241	243	244	245	246	247
CIP #		General Fund	Park in Lieu	Streets - Gas tax	Streets - TDA	PFE - Transportation	PFE - Police	PFE - Admin	Library PFE	Park Tax	Park PFE	PFE Drainage
			<b>Total Projected Cash balance FYE 2022/23</b>	\$12,811,100	\$1,013,325	\$1,788,124	\$1,711,909	7,317,373	2,075,492	2,346,033	606,788	604,165
	Total Revenues Allocated FY 2023/25	\$55,064,556	\$16,512	\$5,653,998	\$7,301,907	\$ 4,522,600	\$ 855,000	\$ 1,120,000	\$ 222,000	\$ 308,000	\$ 6,500,000	\$ 1,617,060
	Total Operating Expenses Allocated FY 2023/25	\$ 54,096,302		\$ 2,772,759	\$ 5,507,276	\$ 68,842	\$ 4,453	\$ 98	\$ 150,534	\$ 7,214	\$ 1,003	\$ 142,517
	Reserves Target - % of Expenses			\$0	\$0							
	Prior Year approved Encumbrance											
	Total CIP Available Funds	\$13,779,354	\$1,029,837	\$4,669,363	\$3,506,540	\$11,771,131	\$2,926,039	\$3,465,935	\$678,254	\$904,951	\$13,495,106	\$2,941,337
	<b>TOTAL 2023/24 CIP REQUESTS</b>	\$ 1,982,300	\$ 1,000,000	\$ 1,169,806	\$ 1,271,632	\$ 800,000	\$ 1,270,000	\$ 550,000	\$ 285,000	\$ 311,000	\$ 4,261,790	\$ 1,384,250
	<b>TOTAL 2024/25 CIP REQUESTS</b>	\$ 1,147,825		\$ 2,325,000	\$ 1,283,912	\$ 9,200,000					\$ 2,700,000	\$ -
	<b>Projected Ending Fund Balance FYE 2024/25</b>	\$10,649,229	\$29,837	\$1,174,557	\$950,996	\$1,771,131	\$1,656,039	\$2,915,935	\$393,254	\$593,951	\$6,533,316	\$1,557,087
	<b>PUBLIC BLDGS</b>											
622	Police IT Room Expansion						600,000					
626	Police Parking Lot Expansion						655,000					
632	City Hall Reorganization Design							500,000				
667	Police Facility upgrades	130,000										
668	Library book lockers (\$35k offset by FOLL)	35,000							55,000			
669	Library HVAC controls upgrade								200,000			
670	City Hall window repair											
671	Plaza Building reroof											
672	Corp Yard Mechanics area heat											
673	Corp Yard gutter replacement											
674	Repaint exterior of Airport office											
675	Police Dept kitchen renovation						15,000					
676	Civic Center Exterior Painting											
677	Community Center roof											
678	Parking lots at Art Bldg & McBean Park											
679	Transit stop upgrades / replacement											
661	CDD office space reconfiguration											
659	Fire Station #35 Perimeter Fence	125,000										
	<b>Total Public Bldgs</b>	<b>290,000</b>					<b>1,270,000</b>	<b>500,000</b>	<b>255,000</b>			
	<b>VEHICLES and EQUIPMENT</b>											
V401	Chevy 1500 short bed - Engineering											
V222	Equipment for Type III Engine from 22/23 budget	28,000										
V402	Type VI Fire Engine	525,000										
V403	(10) Scott Breathing Apparatus	125,000										
V404	(2) Fire Dept pick up trucks	204,000										
V405	(2) Police detective vehicles	120,000										
V406	(4) Patrol Vehicles	280,000										
V407	Police crime scene investigation cargo van	50,000										
V408	(2) Volunteer pick up trucks - Police	80,000										
V409	Ford F250 Utility Truck - Parks											
V410	Ford F250 Utility Truck - Parks	32,500										
V411	Chevy 1500 - Parks	20,000										
V412	Field Groomer - Parks	10,000										
V501	Chevy 1500 - Parks	20,000										
V413	Crafco pavement crack sealer - Streets				90,000							
V414	MRL Trailer with two thermal pots - Streets				100,000							
V415	Vactor 2100i				254,000							
V502	MRL Mini Mac 400 Thermo Striper - Streets				90,000							
V503	Ford F350 utility truck with crane - Streets				125,000							
V504	Type I Fire Engine	1,100,000										
V416	Sewer pump Nicolaus Road - Wastewater											
	<b>Total Vehicles and Equipment</b>	<b>2,594,500</b>			<b>659,000</b>							
	<b>TECHNOLOGY</b>											
T002	Citywide software											
T006	City Hall Interior Security Camera installation							50,000	30,000			
T241	Fire Station Alerting System upgrade	217,800										
T241	Fire Station Alerting System upgrade	27,825										
T242	Document Storage refresh											
	<b>Total Technology</b>	<b>245,625</b>						<b>50,000</b>	<b>30,000</b>			
	<b>TOTAL CIP REQUESTS</b>	<b>\$ 3,130,125</b>	<b>\$ 1,000,000</b>	<b>\$ 3,494,806</b>	<b>\$ 2,555,544</b>	<b>\$ 10,000,000</b>	<b>\$ 1,270,000</b>	<b>\$ 550,000</b>	<b>\$ 285,000</b>	<b>\$ 311,000</b>	<b>\$ 6,961,790</b>	<b>\$ 1,384,250</b>



## Capital Improvement Project Summary by Fund

248	270	275	285	600	620	630	711	715	721	725	740	750	
Development Services	Landscape & Lighting	CFD 2004-1 Storm Water Retention Basin	Maintenance CFD	Internal Service Fund	Facility Maint / Replacement	Technology	Water Capital	Water PFE	Wastewater Capital	Wastewater PFE	Transit	Airport	Total
\$14,808,778	4,951,974	\$878,647	\$3,265,068	-	\$94,907	\$417,943	\$129,405	\$10,603,859	\$2,081,320	\$1,656,875	\$100,506	(\$5,978,309)	\$66,126,227
\$ 11,989,642	\$ 10,436,186	\$ 524,027	\$ 4,810,000	\$ 14,530,345	\$ 235,512	\$ 200,000	\$ 8,974,268	\$ 3,428,000	\$ -	\$ 9,952,000	\$ 1,389,304	\$ 3,971,986	\$ 99,389,347
\$ 11,580,616	\$ 10,881,569	\$ 46,499	\$ 2,582,594	\$ 14,440,345			\$ 1,241,427	\$ 1,035,027	\$ -	\$ 621,204	\$ 1,298,652	\$ 3,994,221	\$ 57,762,359
													\$0
													\$0
\$15,217,804	\$4,506,591	\$1,356,175	\$5,492,474	\$90,000	\$330,419	\$617,943	\$7,862,246	\$12,996,832	\$2,081,320	\$10,987,671	\$191,158	(\$6,000,544)	\$107,753,215
\$ 140,000	\$ 97,500		\$ 1,554,000	\$ 90,000	\$ 270,000	\$ 500,000	\$ 3,004,000	\$ 137,500	\$ 595,000	\$ 1,900,000	\$ 100,000	\$ 120,000	\$ 22,793,778
	\$ 20,000	\$ 218,750	\$ 20,000				\$ 137,500	\$ 2,750,000	\$ 1,265,000	\$ 460,000		\$ 158,750	\$ 21,686,737
\$15,077,804	\$4,389,091	\$1,137,425	\$3,918,474	\$0	\$60,419	\$117,943	\$4,720,746	\$10,109,332	\$221,320	\$8,627,671	\$91,158	(\$6,279,294)	\$63,272,700
													\$ 2,385,790
													\$ 500,000
													\$ 2,026,000
													\$ 550,000
													\$ 2,200,000
													\$ 300,000
													\$ 86,000
													\$ 80,000
													\$ 65,000
													\$ 35,000
													\$ 45,000
													8,272,790
													\$ 800,000
													\$ 9,200,000
													\$ 202,000
													\$ 100,000
													\$ 100,000
													\$ 500,000
													\$ 100,000
													\$ 200,000
													\$ 841,280
													\$ 127,632
													\$ 127,632
													\$ 100,000
													\$ 275,000
													\$ 83,000
													\$ 50,000
													\$ 1,300,000
													\$ 306,056
													\$ 125,000
													\$ 60,000
													\$ 550,000
													15,147,600
													\$ 2,887,500
													\$ 2,887,500
													5,775,000
													\$ 125,000
													\$ 260,000
													\$ 240,000
													\$ 1,775,000
													\$ 460,000
													\$ 400,000
													\$ 865,000
													4,125,000
													\$ 1,173,000
													\$ 218,750
													\$ 43,750
													\$ 211,250
													\$ 100,000
													\$ 100,000
													1,846,750
													\$ 98,000
													\$ 50,000
													\$ 108,750
													256,750



## Capital Improvement Project Summary by Fund

248	270	275	285	600	620	630	711	715	721	725	740	750	
Development Services	Landscape & Lighting	CFD 2004-1 Storm Water Retention Basin	Maintenance CFD	Internal Service Fund	Facility Maint / Replacement	Technology	Water Capital	Water PFE	Wastewater Capital	Wastewater PFE	Transit	Airport	Total
\$14,808,778	4,951,974	\$878,647	\$3,265,068	-	\$94,907	\$417,943	\$129,405	\$10,603,859	\$2,081,320	\$1,656,875	\$100,506	(\$5,978,309)	\$66,126,227
\$ 11,989,642	\$ 10,436,186	\$ 524,027	\$ 4,810,000	\$ 14,530,345	\$ 235,512	\$ 200,000	\$ 8,974,268	\$ 3,428,000	\$ -	\$ 9,952,000	\$ 1,389,304	\$ 3,971,986	\$ 99,389,347
\$ 11,580,616	\$ 10,881,569	\$ 46,499	\$ 2,582,594	\$ 14,440,345			\$ 1,241,427	\$ 1,035,027	\$ -	\$ 621,204	\$ 1,298,652	\$ 3,994,221	\$ 57,762,359
													\$0
													\$0
\$15,217,804	\$4,506,591	\$1,356,175	\$5,492,474	\$90,000	\$330,419	\$617,943	\$7,862,246	\$12,996,832	\$2,081,320	\$10,987,671	\$191,158	(\$6,000,544)	\$107,753,215
\$ 140,000	\$ 97,500		\$ 1,554,000	\$ 90,000	\$ 270,000	\$ 500,000	\$ 3,004,000	\$ 137,500	\$ 595,000	\$ 1,900,000	\$ 100,000	\$ 120,000	\$ 22,793,778
	\$ 20,000	\$ 218,750	\$ 20,000				\$ 137,500	\$ 2,750,000	\$ 1,265,000	\$ 460,000		\$ 158,750	\$ 21,686,737
\$15,077,804	\$4,389,091	\$1,137,425	\$3,918,474	\$0	\$60,419	\$117,943	\$4,720,746	\$10,109,332	\$221,320	\$8,627,671	\$91,158	(\$6,279,294)	\$63,272,700
													\$ 600,000
													\$ 655,000
													\$ 500,000
													\$ 130,000
													\$ 90,000
													\$ 200,000
													\$ 45,000
													\$ 140,000
													\$ 100,000
													\$ 125,000
													\$ 125,000
													\$ 22,000
													\$ 15,000
													\$ 35,000
													\$ 285,000
													\$ 725,000
													\$ 100,000
													\$ 80,000
													\$ 125,000
80,000	-	-	1,185,000	-	270,000	-	-	-	-	-	100,000	22,000	3,972,000
													\$ 60,000
													\$ 28,000
													\$ 525,000
													\$ 125,000
													\$ 204,000
													\$ 120,000
													\$ 280,000
													\$ 50,000
													\$ 80,000
													\$ 85,000
													\$ 85,000
													\$ 60,000
													\$ 45,000
													\$ 60,000
													\$ 90,000
													\$ 100,000
													\$ 762,000
													\$ 90,000
													\$ 1,100,000
													\$ 95,000
													\$ 95,000
60,000	117,500	-	389,000	-	-	-	254,000	-	95,000	-	-	-	4,169,000
													\$ 500,000
													\$ 80,000
													\$ 217,800
													\$ 27,825
													\$ 90,000
													\$ 915,625
\$ 140,000	\$ 117,500	\$ 218,750	\$ 1,574,000	\$ 90,000	\$ 270,000	\$ 500,000	\$ 3,141,500	\$ 2,887,500	\$ 1,860,000	\$ 2,360,000	\$ 100,000	\$ 278,750	\$ 44,480,515

Parks

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FUTURE YEARS	TOTAL
467	Jimenez Ph3 - Soccer fields & parking	\$ 1,056,000	\$ 2,385,790					\$ 3,441,790
497	Master Plan for Bella Breeze Park	\$ 425,000		\$ 500,000	\$ 5,250,000			\$ 6,175,000
464	Henry Rood Park (Brentford Circle)	\$ 3,680,000	\$ 2,026,000					\$ 5,706,000
637	Community Center Park		\$ 550,000	\$ 2,200,000				\$ 2,750,000
638	Foskett Park parking lot expansion		\$ 300,000					\$ 300,000
639	Foskett Park playground matting replacement		\$ 86,000					\$ 86,000
640	Machado Park playground matting replacement		\$ 80,000					\$ 80,000
641	Sheffield Park playground matting replacement		\$ 65,000					\$ 65,000
642	Split rail fence replacement - 12 Bridges area		\$ 35,000					\$ 35,000
643	Wilson Park retaining wall		\$ 45,000					\$ 45,000
<b>CURRENT FISCAL YEAR PROJECTS</b>		<b>\$ 5,161,000</b>	<b>\$ 5,572,790</b>	<b>\$ 2,700,000</b>	<b>\$ 5,250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,683,790</b>

Future year projects

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FUTURE YEARS	TOTAL
	McBean Baseball Stadium Dugouts						\$ 1,100,000	\$ 1,100,000
	McBean Park Playground Phase 1						\$ 350,000	\$ 350,000
	Joiner Park Playground Equipment						\$ 208,000	\$ 208,000
	Jimenez Park Phase 4 - Baseball Fields						\$ 3,590,000	\$ 3,590,000
	Twelve Bridges Park Parking Lot ADA						\$ 120,000	\$ 120,000
	Peter Singer Park Parking Lot ADA						\$ 183,500	\$ 183,500
	Coyote Pond Park Parking Lot ADA						\$ 183,500	\$ 183,500
	Foskett Park Parking Lot ADA Phase 2						\$ 213,500	\$ 213,500
	Wilson Park Parking Lot ADA						\$ 122,500	\$ 122,500
	McBean Baseball Stadium Phase 2						\$ 6,050,000	\$ 6,050,000
<b>FUTURE YEAR PROJECTS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,121,000</b>	<b>\$ 12,121,000</b>

<b>TOTAL PARKS PROJECTS</b>		<b>\$ 5,161,000</b>	<b>\$ 5,572,790</b>	<b>\$ 2,700,000</b>	<b>\$ 5,250,000</b>	<b>\$ -</b>	<b>\$ 12,121,000</b>	<b>\$ 30,804,790</b>
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**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Jimenez Ph3-Soccer Fields & Parking Lot

**Project No.**

467

**Department/Division/Contact**

Engineering

**Project Duration**

Fiscal Year Start = 2022/23  
Fiscal Year End = 2023/24

**Project Location or Request**

Chief Robert Jimenez Park. Northwest corner of Groveland and Ferrari Ranch Road.

**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

Park maintenance costs will increase for the Landscape and Lighting Fund 270



**Project Description**

A Master Plan was developed in 2015 that included lighted tennis courts, basketball courts, lighted soccer field, restrooms, parking, snack bar / restrooms, and lighted softball/baseball fields. Phase 2 included the tennis courts, restroom, some parking and basketball courts, and was completed in FY 2016/17. Phase 3 includes lighted soccer field, additional parking, drainage and accessible paths.

Additional construction funds are being requested due to inflation and the increased cost to construction improvements.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management	\$ 77,000						\$ 77,000
Design/Engineering	\$ 126,500						\$ 126,500
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction	\$ 852,500	\$ 2,385,790					\$ 3,238,290
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	<b>\$ 1,056,000</b>	<b>\$ 2,385,790</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,441,790</b>

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 246 Parks PFE	\$ 1,056,000	\$ 2,385,790					\$ 3,441,790
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	<b>\$ 1,056,000</b>	<b>\$ 2,385,790</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,441,790</b>

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Bella Breeze Park PH1 Construction

**Project No.**

497

**Department/Division/Contact**

Engineering

**Project Duration**

<b>Fiscal Year Start =</b>	2021/22
<b>Fiscal Year End =</b>	2025/26

**Project Location or Request**

Bella Breeze Loop - Twelve Bridges - Main Village Park Site

**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

**Project Description**

This project would begin the first phase of construction based on the master plan results for the park site. The official name is to be determined. Staff is assuming the first phase will be budgeted in the \$5 million dollar range.

**CAPITAL COSTS**

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Expenditures</b>							
Project/Const. Management			\$ 500,000				\$ 500,000
Design/Engineering	\$ 425,000						\$ 425,000
Permitting				\$ 250,000			\$ 250,000
Land/ROW/Acquisition							\$ -
Construction				\$ 5,000,000			\$ 5,000,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ 425,000	\$ -	\$ 500,000	\$ 5,250,000	\$ -	\$ -	\$ 6,175,000

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Funding Sources</b>							
Fund: 246 Park PFE	\$ 425,000		\$ 500,000	\$ 5,250,000			\$ 6,175,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ 425,000	\$ -	\$ 500,000	\$ 5,250,000	\$ -	\$ -	\$ 6,175,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Brentford Circle/Henry Rood Park

**Project No.**

464

**Department/Division/Contact**

Engineering/Araceli Cazarez

**Project Duration**

<b>Fiscal Year Start =</b>	2020/21
<b>Fiscal Year End =</b>	2023/24

**Project Location or Request**

Corner of Brentford Circle and Caledon Circle

**Strategic Goal Relevance**

Infrastructure - New Neighborhood park in Lincoln Crossing area

**Operating Cost Impacts of Project/Request**

Water, wastewater, and parks maintenance and operating costs to increase.



**Project Description**

The neighborhood park will be adjacent to the future south Lincoln Crossing Elementary School. The park site has been officially named and is now the Henry Rood Park. It is Safari Adventure themed with multi-use field, basketball and futsal court, two play areas, restroom building, sand volleyball court and picnic area.

Environmental permitting has been confirmed to be needed. The project will be going through the PCCP process and the additional cost is not yet quantified at the time of this budget sheet preparation.

**CAPITAL COSTS**

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Expenditures</b>							
Project/Const. Management	\$ 402,500						\$ 402,500
Design/Engineering	\$ 287,500	\$ 125,000					\$ 412,500
Permitting		\$ 225,000					\$ 225,000
Land/ROW/Acquisition							\$ -
Construction	\$ 2,990,000	\$ 1,676,000					\$ 4,666,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	<b>\$ 3,680,000</b>	<b>\$ 2,026,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,706,000</b>

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Funding Sources</b>							
Fund: 215 Park In-Lieu Fees	\$ 3,680,000	\$ 1,000,000					\$ 4,680,000
Fund: 246 Parks PFE		\$ 1,026,000					\$ 1,026,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	<b>\$ 3,680,000</b>	<b>\$ 2,026,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,706,000</b>

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Community Center Park - Phase I

**Project No.**

637

**Department/Division/Contact**

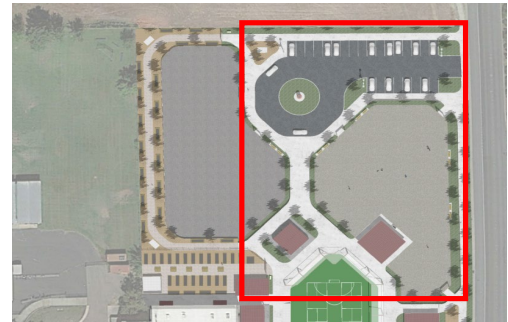
Recreation / Doug Brown

**Project Duration**

Fiscal Year Start = 2023/24  
Fiscal Year End = 2024/25

**Project Location or Request**

Lincoln Community Center - 2010 First Street, Lincoln



**Strategic Goal Relevance**

Infrastructure - Community Center Park

**Operating Cost Impacts of Project/Request**

Operating and maintenance costs expected to increase.

**Project Description**

A Master Plan was developed in 2021 for a community park on 5 acres of undeveloped land adjacent to the Lincoln Community Center. The Master Plan includes a skate park, BMX pump track, multi-use amphitheater/sports court, children's playground areas with shade, intergenerational play plaza, jogging/walking fitness loop, community garden with garden walk, picnic/bbq areas with shade shelter, restroom, expansion of the existing parking lot with drop off plaza on the south end of the property, and new parking lot on the north end of the property. Phase 1 includes the skate park with one picnic/bbq area and shade shelter, restroom, north end parking lot, access pathways, lighting and landscaping for newly developed areas.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management		\$ 330,000					\$ 330,000
Design/Engineering		\$ 220,000					\$ 220,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction			\$ 2,200,000				\$ 2,200,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 550,000	\$ 2,200,000	\$ -	\$ -	\$ -	\$ 2,750,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 246 Parks PFE		\$ 550,000	\$ 2,200,000				\$ 2,750,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 550,000	\$ 2,200,000	\$ -	\$ -	\$ -	\$ 2,750,000



**Project Title**

Foskett Parking Expansion

**Project No.**

638

**Department/Division/Contact**

Recreation / Doug Brown

**Project Duration**

Fiscal Year Start = 2023/24  
 Fiscal Year End = 2023/24

**Project Location or Request**

Foskett Regional Park - 1911 Finney Way, Lincoln



**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

None. Little to no maintenance required.

**Project Description**

Expansion of parking by converting the undeveloped dirt lot located at the north end of the softball complex into a usable parking space. Project includes grading the surface, installation of road base over the entire site and the addition of post and cable around the perimeter.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering		\$ 30,000					\$ 30,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 200,000					\$ 200,000
Equipment		\$ 70,000					\$ 70,000
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 246 Parks PFE		\$ 300,000					\$ 300,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**  
Foskett Park Matting Replacement

**Project No.**  
639

**Department/Division/Contact**  
Public Works/Parks/Scott Boynton

**Project Duration**  
 Fiscal Year Start = 2023/24  
 Fiscal Year End = 2023/24

**Project Location or Request**  
Foskett park

**Strategic Goal Relevance**  
Infrastructure

**Operating Cost Impacts of Project/Request**  
Reduce operating costs and risk of fall injury for children

**Project Description**  
Remove and replace playground matting which has become deteriorated and requires extensive staff time to repair. Replacing with new matting would also reduce risk of potential injury to children and other users.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 86,000					\$ 86,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 86,000	\$ -	\$ -	\$ -	\$ -	\$ 86,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 245 Park & Rec Tax		\$ 86,000					\$ 86,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 86,000	\$ -	\$ -	\$ -	\$ -	\$ 86,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**  
Machado Park Matting Replacement

**Project No.**  
640

**Department/Division/Contact**  
Public Works/Parks/Scott Boynton

**Project Duration**  
Fiscal Year Start = 2023/24  
Fiscal Year End = 2023/24

**Project Location or Request**  
Machado park

**Strategic Goal Relevance**  
Infrastructure

**Operating Cost Impacts of Project/Request**  
Reduce operating costs and risk of fall injury for children

**Project Description**  
Remove and replace playground matting which has become deteriorated and requires extensive staff time to repair. Replacing with new matting would also reduce risk of potential injury to children and other users.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 80,000					\$ 80,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 245 Park & Rec Tax		\$ 80,000					\$ 80,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**  
Sheffield Park Matting Replacement

**Project No.**  
641

**Department/Division/Contact**  
Public Works/Parks/Scott Boynton

**Project Duration**  
 Fiscal Year Start = 2023/24  
 Fiscal Year End = 2023/24

**Project Location or Request**  
Sheffield Park playground

**Strategic Goal Relevance**  
Infrastructure

**Operating Cost Impacts of Project/Request**  
Reduce operating costs and risk of fall injury for children

**Project Description**  
Remove and replace playground matting which has become deteriorated and requires extensive staff time to repair. Replacing with new matting would also reduce risk of potential injury to children and other users.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 65,000					\$ 65,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 245 Park & Rec Tax		\$ 65,000					\$ 65,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000



**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**  
Split rail fence replacement

**Project No.**  
642

**Department/Division/Contact**  
Public Works/Parks/Scott Boynton

**Project Duration**  
 Fiscal Year Start = 2023/24  
 Fiscal Year End = 2023/24

**Project Location or Request**  
Various areas of 12 Bridges

**Strategic Goal Relevance**  
Infrastructure

**Operating Cost Impacts of Project/Request**  
Reduce operating costs and repair.

**Project Description**  
Large portions of 12 Bridges area landscape were designed with split rail fencing that has exceeded its life span. 70% of the split rail fences have rotted posts, broken rails and are in need of complete replacement.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 35,000					\$ 35,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 245 Park & Rec Tax		\$ 35,000					\$ 35,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Wilson Park retaining wall

**Project No.**

643

**Department/Division/Contact**

Public Works/Parks/Scott Boynton

**Project Duration**

Fiscal Year Start = 2023/24  
Fiscal Year End = 2023/24

**Project Location or Request**

Wilson Park Play area

**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

**Project Description**

Retaining wall required to stop impact of native soil into play area. Soil from hillside adjacent to this play structure flows down from 12 Bridges Middle School from school property onto City property and then encroaches into the play area. Once soil mixes with engineered wood fiber in the playground, this makes the fall surface compacted and dangerous for children using the playground. The design of the wall will be tall enough to create a seat wall for park users as well.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 45,000					\$ 45,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 245 Park & Rec Tax		\$ 45,000					\$ 45,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000

Streets

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FUTURE YEARS	TOTAL
644	Ferrari Ranch Road Widening		\$ 800,000	\$ 9,200,000				\$ 10,000,000
645	NEV & Golf Cart Improvements		\$ 202,000					\$ 202,000
646	Annual Sidewalk-Driveway Repair		\$ 100,000	\$ 100,000				\$ 200,000
647	Curb Ramp Replacement-Install		\$ 500,000	\$ 100,000				\$ 600,000
648	Lincoln Blvd Signal Timing		\$ 200,000	\$ 841,280				\$ 1,041,280
649	Bicycle Infrastructure		\$ 127,632	\$ 127,632				\$ 255,264
650	Ferrari Ranch Road Ramp metering		\$ 100,000	\$ 275,000				\$ 375,000
651	Teal Hollow - miscellaneous repairs		\$ 83,000					\$ 83,000
652	Pavement Preservation program		\$ 50,000	\$ 1,300,000				\$ 1,350,000
653	First Street pavement preservation		\$ 306,056					\$ 306,056
448	Ashwood Way Drainage improvement	\$ 35,000	\$ 125,000					\$ 160,000
655	Lincoln Blvd & Sterling Pkwy U-turn Design		\$ 60,000	\$ 550,000				\$ 610,000
								\$ -
<b>CURRENT FISCAL YEAR PROJECTS</b>		\$ 35,000	\$ 2,653,688	\$ 12,493,912	\$ -	\$ -	\$ -	\$ 15,182,600

Ongoing Projects requiring no additional funding

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FUTURE YEARS	TOTAL
613	Moore Road Class 1 Trail	\$ 1,215,000						\$ 1,215,000
								\$ -
		\$ 1,215,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,215,000

**Future year projects - Streets**

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FUTURE YEARS	TOTAL
	Twelve Bridges Channel Maintenance						\$ 550,000	\$ 550,000
	Ravine Meadows Floodwall Repair						\$ 211,250	\$ 211,250
	First Street Road Rehabilitation Ph3						\$ 808,228	\$ 808,228
	3rd Street Rehabilitation						\$ 2,520,000	\$ 2,520,000
	Joiner Parkway Pavement Rehab Phase 3						\$ 2,260,000	\$ 2,260,000
	Fiddymt Road Rehab						\$ 208,389	\$ 208,389
	East Avenue Rehab						\$ 280,318	\$ 280,318
	Industrial Avenue Rehabilitation						\$ 210,423	\$ 210,423
	Moore Road Rehab						\$ 383,427	\$ 383,427
	Gladding Road Rehab						\$ 119,585	\$ 119,585
	Aviation Road Rehab						\$ 156,277	\$ 156,277
	Airport Road Rehab						\$ 160,349	\$ 160,349
	Venture Drive Road Rehab						\$ 156,277	\$ 156,277
	McCourtney Road Rehab						\$ 107,031	\$ 107,031
	Lincoln Boulevard Repaving Ph 2						\$ 2,265,000	\$ 2,265,000
	High School Street Resurfacing & Sewer						\$ 2,691,000	\$ 2,691,000
	Lincoln Blvd Phase 4						\$ 1,825,076	\$ 1,825,076
	Crosswalk at Ferrari and Groveland						\$ 355,000	\$ 355,000
	<b>FUTURE YEAR PROJECTS</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,267,629	\$ 15,267,629
	<b>TOTAL STREETS PROJECTS</b>	\$ 1,250,000	\$ 2,653,688	\$ 12,493,912	\$ -	\$ -	\$ 15,267,629	\$ 31,665,229

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Ferrari Ranch Road Widening Project

**Project No.**

644

**Department/Division/Contact**

Engineering

**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2024/25

**Project Location or Request**

Ferrari Ranch Road from Lincoln Boulevard to McBean Park Drive.

**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

Additional road maintenance will be required for wider roadway.

**Project Description**

**Current Condition:** Ferrari Ranch Road between Lincoln Blvd and McBean Park Drive is a two lane minor arterial. The Village 1 Circulation Phasing plan stipulates that the roadway shall be widened from two to four lanes prior to 1,000 building permits being issued and project design shall start by the issuance of the 500th building permit. The issuance of the 500th Village 1 building permit is anticipated in 2023.

**Recommendations:** Per the Village 1 Circulation Phasing plan, the road widening project will widen Ferrari Ranch road by an additional two lanes on the west side of the roadway between the existing bridge located approximately 1,500 feet east of Lincoln Boulevard and McBean Park Drive and install a landscaped median island. The project will also analyze the need for, and implement as necessary, signalization or roundabouts at the intersections of Ferrari Ranch Road with Ingram Parkway and Sun City Boulevard which are both currently under all way stop sign control. The project will also install additional streetlighting as necessary, as well as dedicated bicycle lanes.

**CAPITAL COSTS**

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Expenditures</b>							
Project/Const. Management			\$ 1,200,000				\$ 1,200,000
Design/Engineering		\$ 800,000					\$ 800,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction			\$ 8,000,000				\$ 8,000,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 800,000	\$ 9,200,000	\$ -	\$ -	\$ -	\$ 10,000,000

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Funding Sources</b>							
Fund: 240 Transportation PFE		\$ 800,000	\$ 9,200,000				\$ 10,000,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 800,000	\$ 9,200,000	\$ -	\$ -	\$ -	\$ 10,000,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

NEV & Golf Cart Improvements

**Project No.**

645

**Department/Division/Contact**

Engineering

**Project Duration**

Fiscal Year Start = 2023/24  
Fiscal Year End = 2023/24

**Project Location or Request**

Ferrari Ranch Road from western terminus to Lincoln Blvd & various locations



**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

**Project Description**

The 2023 update to the NEV & Golf Cart Master Plan has identified several key projects to improve the NEV and golf cart networks. Currently the Lincoln Crossing neighborhood is disconnected from downtown because the existing speed limit on Ferrari Ranch Road does not legally allow for NEV use. Therefore, widening the existing bicycle lanes on Ferrari Ranch Road to accommodate NEV use is required. Caltrans coordination/permitting will be required for the portion of Ferrari Ranch Road that travels underneath SR 65. The master plan update also identified the need for traffic signal detection for golf carts at the intersection of E. Joiner Parkway at Bella Breeze Drive. Additionally, the master plan update also identified locations around town that require additional signage to better regulate the NEV and golf cart networks.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management		\$ 12,000					\$ 12,000
Design/Engineering		\$ 45,000					\$ 45,000
Permitting		\$ 20,000					\$ 20,000
Land/ROW/Acquisition							\$ -
Construction		\$ 125,000					\$ 125,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 202,000	\$ -	\$ -	\$ -	\$ -	\$ 202,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 221 Gas Tax		\$ 202,000	\$ -				\$ 202,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 202,000	\$ -	\$ -	\$ -	\$ -	\$ 202,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**  
Sidewalk-Driveway Repair

**Project No.**  
646

**Department/Division/Contact**  
Engineering

**Project Duration**  
Fiscal Year Start = 2023/24  
Fiscal Year End = ongoing

**Project Location or Request**  
Various location(s)

**Strategic Goal Relevance**  
Infrastructure

**Operating Cost Impacts of Project/Request**

**Project Description**  
The purpose of this project would be to work with public works to remedy identified tripping hazards, panels, or driveway issues in the public right-of-way; that are too large for the public works department to repair themselves.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 100,000	\$ 100,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 575,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 100,000	\$ 100,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 575,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 221 Gas Tax		\$ 100,000	\$ 100,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 575,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 100,000	\$ 100,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 575,000



**Project Title**

Curb Ramp Replacement-Install

**Project No.**

647

**Department/Division/Contact**

Engineering

**Project Duration**

Fiscal Year Start = 2023/24  
 Fiscal Year End = ongoing

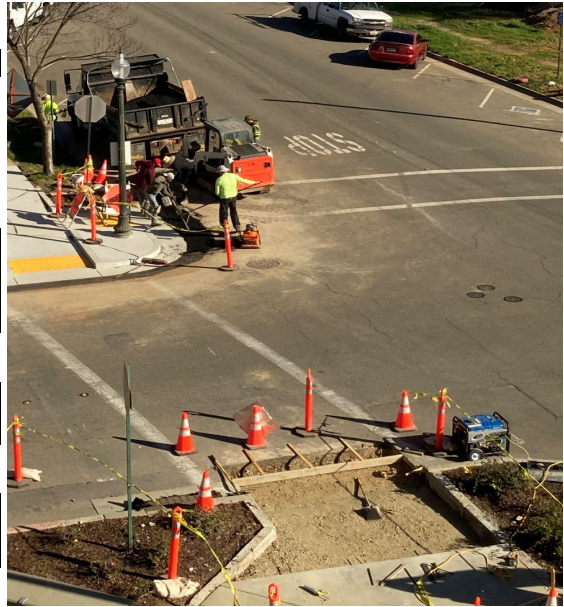
**Project Location or Request**

Various

**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**



**Project Description**

The purpose of this project it to replace non-compliant curb ramps ahead of street maintenance work where surface treatment is recommended in future fiscal years.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 500,000	\$ 100,000	\$ 100,000	\$ 125,000	\$ 125,000	\$ 950,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 500,000	\$ 100,000	\$ 100,000	\$ 125,000	\$ 125,000	\$ 950,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 221 Gas Tax		\$ 500,000	\$ 100,000	\$ 100,000	\$ 125,000	\$ 125,000	\$ 950,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 500,000	\$ 100,000	\$ 100,000	\$ 125,000	\$ 125,000	\$ 950,000



**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Lincoln Boulevard Signal Timing

**Project No.**

648

**Department/Division/Contact**

Engineering

**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2024/25

**Project Location or Request**

Lincoln Boulevard from Gateway Drive to 7th Street



**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

**Project Description**

In order to improve the flow of traffic through the downtown corridor interconnecting the traffic signals is required. Evaluation and standardization of available equipment would be required prior to starting project specific design. The City of Lincoln's Traffic Signal Communications Master Plan has identified the section of Lincoln Boulevard between 7th Street and Gateway Drive as the logical first stretch of roadway to implement signal timing due to the large volume of traffic in the downtown core and because empty conduit has been installed in the roadway along portions of the corridor for signal timing use, thereby keeping construction costs down compared to other roadway corridors.

**CAPITAL COSTS**

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Expenditures</b>							
Project/Const. Management			\$ 76,480				\$ 76,480
Design/Engineering		\$ 200,000					\$ 200,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction			\$ 764,800				\$ 764,800
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 200,000	\$ 841,280	\$ -	\$ -	\$ -	\$ 1,041,280

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Funding Sources</b>							
Fund: 221 Gas Tax		\$ 200,000	\$ 841,280				\$ 1,041,280
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 200,000	\$ 841,280	\$ -	\$ -	\$ -	\$ 1,041,280

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Bicycle Infrastructure Project

**Project No.**

649

**Department/Division/Contact**

Engineering

**Project Duration**

Fiscal Year Start = 2023/24  
Fiscal Year End = ongoing

**Project Location or Request**

12th Street/Virginiatown Road between East Avenue and Hungry Hollow Road



**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

**Project Description**

The city receives approximately \$50,000 per year in Local Transportation Funds (LTF) to be used for bicycle and pedestrian projects. This money will be put towards improving the City of Lincoln's bicycle network as outlined in the current Bicycle Transportation Plan update. In FY 2023/24, it is anticipated that the project will install or make improvements to existing bicycle infrastructure on 12th Street/Virginiatown Road between East Avenue and Hungry Hollow Road as well as on Moore Road. In FY 2024/25 it is anticipated that bicycle infrastructure improvements will be made to E Street, 7th Street east of J Street and potentially other projects outlined in the Bicycle Transportation Plan update.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management		\$ 20,000	\$ 20,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 58,000
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 107,632	\$ 107,632	\$ 44,000	\$ 44,000	\$ 44,000	\$ 347,264
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 127,632	\$ 127,632	\$ 50,000	\$ 50,000	\$ 50,000	\$ 405,264

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 221 Gas Tax		\$ 127,632	\$ 127,632	\$ 50,000	\$ 50,000	\$ 50,000	\$ 405,264
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 127,632	\$ 127,632	\$ 50,000	\$ 50,000	\$ 50,000	\$ 405,264

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Ferrari Ranch Road Ramp Metering Project

**Project No.**

650

**Department/Division/Contact**

Engineering

**Project Duration**

Fiscal Year Start = 2023/24  
Fiscal Year End = 2024/25

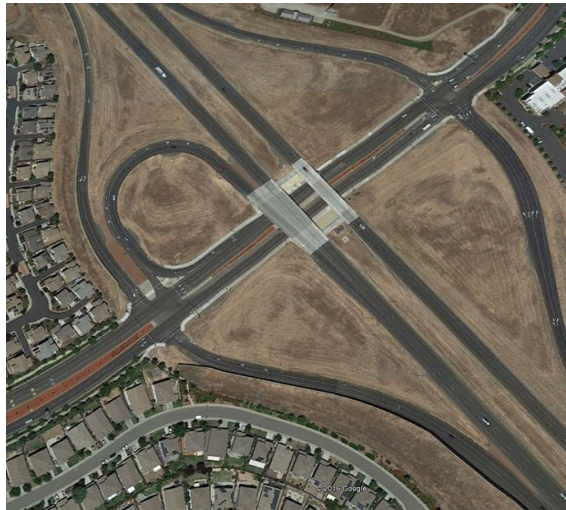
**Project Location or Request**

Southbound on-ramp to SR-65 at Ferrari Ranch Road Design for FY2022/23.

**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**



**Project Description**

Construction of Ramp Metering for the Southbound on-ramp to SR-65 at Ferrari Ranch Road. As a result of the Highway 65 Bypass project, City Council adopted Resolution 2012-059 authorizing the execution of a "Delayed Installation" of ramp metering at the Southbound on-ramp to SR-65 at Ferrari Ranch Road. Design will be completed in FY 2023-24 and construction planned for FY 2024-25.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management		\$ 55,000					\$ 55,000
Design/Engineering		\$ 45,000					\$ 45,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction			\$ 275,000				\$ 275,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 100,000	\$ 275,000	\$ -	\$ -	\$ -	\$ 375,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 221 Gas Tax		\$ 100,000	\$ 275,000				\$ 375,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 100,000	\$ 275,000	\$ -	\$ -	\$ -	\$ 375,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Miscellaneous Repairs Teal Hollow

**Project No.**

651

**Department/Division/Contact**

Public Works

**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2023/24

**Project Location or Request**

- Savannah at Markham Ravine
- Teal Hollow at Markham Ravine



**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

Reduce maintenance cost

**Project Description**

Sidewalks and base failures repairs along Teal Hollow

**CAPITAL COSTS**

	<i>Prior Years Actual</i>	<i>FY 23/24 Budget</i>	<i>FY 24/25 Budget</i>	<i>FY 25/26 Budget</i>	<i>FY 26/27 Budget</i>	<i>Future Years Budget</i>	<i>Total</i>
<b>Expenditures</b>							
Project/Const. Management		\$ 5,000					\$ 5,000
Design/Engineering		\$ 5,000					\$ 5,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 73,000					\$ 73,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 83,000	\$ -	\$ -	\$ -	\$ -	\$ 83,000

	<i>Prior Years Actual</i>	<i>FY 23/24 Budget</i>	<i>FY 24/25 Budget</i>	<i>FY 25/26 Budget</i>	<i>FY 26/27 Budget</i>	<i>Future Years Budget</i>	<i>Total</i>
<b>Funding Sources</b>							
Fund: 221 Gas Tax		\$ 83,000					\$ 83,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 83,000	\$ -	\$ -	\$ -	\$ -	\$ 83,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**  
Pavement Preservation Program

**Project No.**  
652

**Department/Division/Contact**  
Engineering

**Project Duration**  
 Fiscal Year Start = 2023/24  
 Fiscal Year End = 2024/25

**Project Location or Request**  
Various locations

**Strategic Goal Relevance**  
Infrastructure

**Operating Cost Impacts of Project/Request**

**Project Description**  
 The purpose of this project is to further evaluate existing City roadways with a Pavement Condition Index (PCI) between 50-70 for the appropriate rehabilitation method and define project limits. Upon project limit definition, road scoring for design parameters and curb ramp evaluations will take place. Curb ramps will be replaced ahead of the street rehabilitation project as needed under a separate CIP.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering		\$ 50,000	\$ 1,300,000				\$ 1,350,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 50,000	\$ 1,300,000	\$ -	\$ -	\$ -	\$ 1,350,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 221 Gas Tax		\$ 50,000	\$ 1,300,000				\$ 1,350,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 50,000	\$ 1,300,000	\$ -	\$ -	\$ -	\$ 1,350,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

First St. Pavement Preservation Project

**Project No.**

653

**Department/Division/Contact**

Public Works

**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2023/24



**Project Location or Request**

First St - from R St to Joiner Pkwy; current PCI of 55

**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

Preserving City's road network to avoid expensive repairs in the future

**Project Description**

**Current Condition:** First St is a collector road that is degraded and requires repair. It is showing signs of base failures, block and edge cracking, patching, and weathered (polished aggregate).

**Improvements Needed:** The First St Pavement Preservation Project will address all the degraded and below-standard conditions such as rehabilitating the road, installing ADA curb ramps, minor concrete & drainage repairs, and striping to the latest CAMUTCD standards.

**Recommendations:** The purpose of the road rehabilitation project is to keep our roads at/or near new condition by applying the proper maintenance strategies at the right time to extend the life and preserve investments. By applying a cost-effective treatment at the right time, it can rehabilitate the pavement to almost its original condition. The cumulative effect of systematic, successive preservation treatments is to postpone or delay costly rehabilitation and reconstruction (FHWA, 2005).

**CAPITAL COSTS**

	<i>Prior Years Actual</i>	<i>FY 23/24 Budget</i>	<i>FY 24/25 Budget</i>	<i>FY 25/26 Budget</i>	<i>FY 26/27 Budget</i>	<i>Future Years Budget</i>	<i>Total</i>
<b>Expenditures</b>							
Project/Const. Management		\$ 36,727					\$ 36,727
Design/Engineering		\$ 24,485					\$ 24,485
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 244,845					\$ 244,845
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 306,056	\$ -	\$ -	\$ -	\$ -	\$ 306,056

	<i>Prior Years Actual</i>	<i>FY 23/24 Budget</i>	<i>FY 24/25 Budget</i>	<i>FY 25/26 Budget</i>	<i>FY 26/27 Budget</i>	<i>Future Years Budget</i>	<i>Total</i>
<b>Funding Sources</b>							
Fund: 221 Gas Tax		\$ 306,056					\$ 306,056
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 306,056	\$ -	\$ -	\$ -	\$ -	\$ 306,056



**Project Title**  
 Ashwood Way Drainage Improvements

**Project No.**  
 448

**Department/Division/Contact**  
 Engineering

**Project Duration**  
 Fiscal Year Start = 2018/19  
 Fiscal Year End = 2023/24

**Project Location or Request**  
 Address localized flooding on Ashwood Way between Hoitt Avenue and Chestnut Court.

**Strategic Goal Relevance**  
 Infrastructure

**Operating Cost Impacts of Project/Request**  
 Reduce maintenance costs associated with flooding

**Project Description**  
 There is localized flooding on Ashwood Way due to shrinking and swelling of the road subgrade creating low spots. This project would grind the full pavement width for a section of Ashwood Way where the ponding is occurring to re-establish grade for positive drainage.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management		\$ 15,000					\$ 15,000
Design/Engineering		\$ 25,000					\$ 25,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction	\$ 35,000	\$ 85,000					\$ 120,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ 35,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 221 - Gas Tax	\$ 35,000	\$ 125,000					\$ 160,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ 35,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Lincoln Blvd & Sterling Pkwy U-Turn

**Project No.**

655

**Department/Division/Contact**

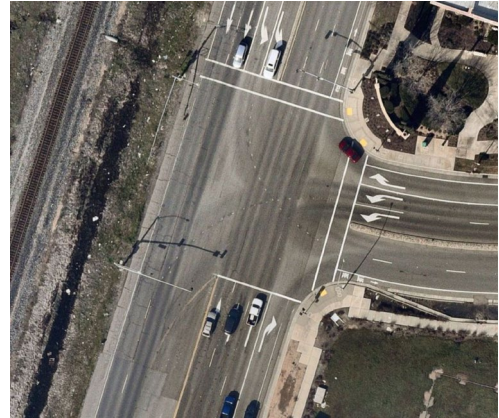
Engineering

**Project Duration**

Fiscal Year Start = 2023/24  
Fiscal Year End = 2024/25

**Project Location or Request**

Intersection of Lincoln Boulevard with Sterling Parkway



**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

**Project Description**

The project would make modifications to the Lincoln Boulevard intersection with Sterling Parkway to allow for U-turn movements for northbound traffic on Lincoln Boulevard. Improvements would include new traffic signal pole, signal heads, modifications to traffic signal controller, signal timing, revised signing and striping, and conversion from in-ground signal activation detection to video detection. The project would improve the likelihood of attracting new development to the adjacent vacant commercial property.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management			\$ 50,000				\$ 50,000
Design/Engineering		\$ 60,000					\$ 60,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction			\$ 500,000				\$ 500,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 60,000	\$ 550,000	\$ -	\$ -	\$ -	\$ 610,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 221 Gas Tax		\$ 60,000	\$ 550,000	\$ -	\$ -	\$ -	\$ 610,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 60,000	\$ 550,000	\$ -	\$ -	\$ -	\$ 610,000



**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Moore Road Class 1 Trail

**Project No.**

613

**Department/Division/Contact**

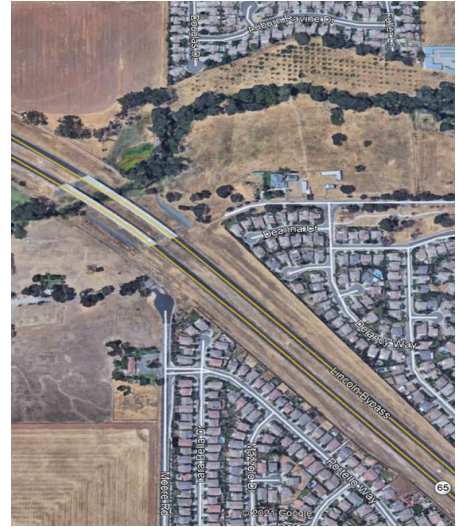
Engineering

**Project Duration**

<b>Fiscal Year Start =</b>	2022/23
<b>Fiscal Year End =</b>	2024/25

**Project Location or Request**

Class 1 Trail linking Moore Road cul-de-sac on the west side of SR65 to the Moore Road stub street on the east side of SR65.



**Strategic Goal Relevance**

Infrastructure - create pedestrian and bicycle connection that was broken with the construction of SR65 Bypass.

**Operating Cost Impacts of Project/Request**

Costs to maintain the trail are estimated to be \$2,200/year.

**Project Description**

Construct Class 1 Trail under SR65 Bypass bridge at Auburn Ravine for use by bicycles and pedestrians. In order for bicyclists and pedestrians to travel between the Hawks Landing (3D South) and Sorrento neighborhood areas and the Community Center / Lincoln High School, they need to utilize the Class 1 Trail from Sorrento to Jimenez Park. The trail will be approximately 1,000 LF and will require permitting by Caltrans, Fish & Wildlife Service, and Army Corps of Engineers. To walk or bicycle from the intersection of Sorrento Pkwy / Moore Road to the Community Center at Joiner Pkwy / First Street, using the existing roadway and trail system, is approximately 2.1 miles. By connecting the historic alignment with a Class 1 Trail it will shorten that travel distance by approximately 0.75 miles, and reduce the amount traveled on Joiner Pkwy by approximately 0.6 miles.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering	\$ 165,000						\$ 165,000
Permitting	\$ 125,000						\$ 125,000
Land/ROW/Acquisition	\$ 75,000						\$ 75,000
Construction	\$ 850,000						\$ 850,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	<b>\$ 1,215,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,215,000</b>

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 246 Park PFE	\$ 1,215,000						\$ 1,215,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	<b>\$ 1,215,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,215,000</b>

**Water**

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FUTURE YEARS	TOTAL
654	Water Distribution Rehab FY 23-24		\$ 2,887,500					\$ 2,887,500
656	Water Distribution Rehab FY 24-25			\$ 2,887,500				\$ 2,887,500
								\$ -
<b>CURRENT FISCAL YEAR PROJECTS</b>		\$ -	\$ 2,887,500	\$ 2,887,500	\$ -	\$ -	\$ -	\$ 5,775,000
<b>TOTAL WATER PROJECTS</b>		\$ -	\$ 2,887,500	\$ 2,887,500	\$ -	\$ -	\$ -	\$ 5,775,000



**Project Title**

Water Distribution Rehab FY 23/24

**Project No.**

654

**Department/Division/Contact**

Engineering

**Project Duration**

Fiscal Year Start = 2023/24  
Fiscal Year End = 2023/24

**Project Location or Request**

Replace old and deteriorated water lines, services and fire hydrants along K Street from 1st to 5th, L Street and M Street from 3rd to 5th, 3rd Street from J Street to L Street, 5th Street from J Street to M Street, 4th Street from O Street to R Street, R Street from 1st to 4th, Shamrock Ct and Stephanie Ct.



**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

Operating cost would decrease with the new assets installed.

**Project Description**

Replace old and deteriorated water pipelines and fire hydrants that provide inadequate fire flow and water pressure. Repair or replace various sized water valves. Replace water laterals that have a history of leaking. The Project includes replacement of approximately 11,500 linear feet of water main, 22 fire hydrants and 231 water services.

**CAPITAL COSTS**

<b>Expenditures</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Project/Const. Management		\$ 550,000					\$ 550,000
Design/Engineering		\$ 450,000					\$ 450,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 1,887,500					\$ 1,887,500
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 2,887,500	\$ -	\$ -	\$ -	\$ -	\$ 2,887,500

<b>Funding Sources</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Fund: 711 Water Capital		\$ 2,750,000					\$ 2,750,000
Fund: 715 Water PFE		\$ 137,500					\$ 137,500
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 2,887,500	\$ -	\$ -	\$ -	\$ -	\$ 2,887,500



**Project Title**

Water Distribution Rehab FY 24/25

**Project No.**

656

**Department/Division/Contact**

Engineering

**Project Duration**

Fiscal Year Start = 2024/25  
Fiscal Year End = 2024/25

**Project Location or Request**

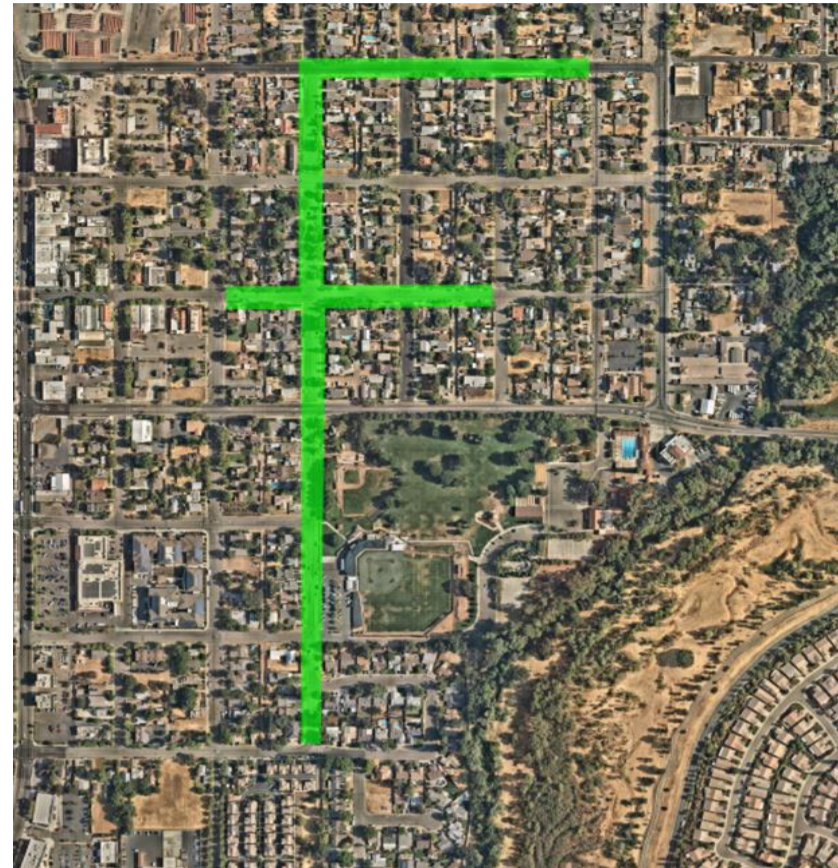
Replace old and deteriorated water lines, services and fire hydrants along D Street from 1st Street to 7th Street, 5th Street from B Street to E Street, and 7th Street from A Street to D Street.

**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

Operating cost would decrease with the new assets installed.



**Project Description**

Replace old and deteriorated water pipelines and fire hydrants that provide inadequate fire flow and water pressure. Repair or replace various sized water valves. Replace water laterals that have a history of leaking. The Project includes replacement of approximately 5,400 linear feet of water main, 7 fire hydrants and 71 water services.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management			\$ 300,000				\$ 300,000
Design/Engineering			\$ 275,000				\$ 275,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction			\$ 2,312,500				\$ 2,312,500
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ -	\$ 2,887,500	\$ -	\$ -	\$ -	\$ 2,887,500

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 711 Water Capital			\$ 137,500				\$ 137,500
Fund: 715 Water PFE			\$ 2,750,000				\$ 2,750,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ -	\$ 2,887,500	\$ -	\$ -	\$ -	\$ 2,887,500

Wastewater

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FUTURE YEARS	TOTAL
657	Q St Sewer lift station rehab Design		\$ 125,000	\$ 460,000				\$ 585,000
477	UPRR Sewer Rehab	\$ 60,000	\$ 260,000		\$ 2,410,000			\$ 2,730,000
658	Sewer Rehab - hot spots throughout City		\$ 240,000	\$ 865,000				\$ 1,105,000
478	East Joiner Pump station improvements	\$ 11,796	\$ 1,775,000					\$ 1,786,796
660	Markham Ravine sewer line project Ph1			\$ 400,000				\$ 400,000
<b>TOTAL CURRENT YEAR PROJECTS</b>		\$ 71,796	\$ 2,400,000	\$ 1,725,000	\$ 2,410,000	\$ -	\$ -	\$ 6,606,796

**FUTURE YEAR PROJECTS**

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FUTURE YEARS	TOTAL
	CCTV Wastewater Collection System						\$ 260,000	\$ 260,000
	Markham Ravine Sewer Point Repairs						\$ 565,000	\$ 565,000
	SCADA Flightline Lift Station						\$ 155,000	\$ 155,000
	Sewer System Rehab 7th - F Alley						\$ 1,950,000	\$ 1,950,000
	Aviation & Venture Sewer Line Rehab						\$ 770,000	\$ 770,000
	High School Street Resurfacing & Sewer						\$ 2,060,100	\$ 2,060,100
	3rd Street Sanitary Sewer Lift Station						\$ 350,000	\$ 350,000
	Sewer Rehab J, I Street 2nd Street Alley						\$ 660,000	\$ 660,000
								\$ -
<b>FUTURE YEAR PROJECTS</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,510,100	\$ 6,510,100
<b>TOTAL WASTEWATER PROJECTS</b>		\$ 71,796	\$ 2,400,000	\$ 1,725,000	\$ 2,410,000	\$ -	\$ 6,510,100	\$ 13,116,896



**Project Title**

Q St Sewer Lift Station Rehab Design

**Project No.**

657

**Department/Division/Contact**

Public Works/Engineering/TBD

**Project Duration**

Fiscal Year Start = 2023/24  
 Fiscal Year End = 2024/25

**Project Location or Request**

Q Street near 8th Street

**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

Decrease in maintenance costs.



**Project Description**

The lift station needs to be integrated with SCADA which would include the addition of a PLC and transducer. It also needs bypass valves to be installed. The control panel for the existing Q Street sanitary sewer lift station is not protected by a fence or barrier. As a result, the panel has been subjected to vandalism, such as graffiti, which requires regular maintenance. Additionally, the location and lack of protection makes the control panel vulnerable to vehicular damage, which could potentially take the pump station offline and require immediate emergency action. This project would construct a secure enclosure for the lift station control panel and install a CMU wall to protect the panel.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management			\$ 85,000				\$ 85,000
Design/Engineering		\$ 125,000					\$ 125,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction			\$ 375,000				\$ 375,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 125,000	\$ 460,000	\$ -	\$ -	\$ -	\$ 585,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 725 Wastewater PFE		\$ 125,000	\$ 460,000				\$ 585,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 125,000	\$ 460,000	\$ -	\$ -	\$ -	\$ 585,000



**Project Title**

UPRR Sewer Rehabilitation Project

**Department/Division/Contact**

Engineering/Araceli Cazarez

**Project Duration**

Fiscal Year Start = 2023/24  
 Fiscal Year End = 2025/26

**Project Location or Request**

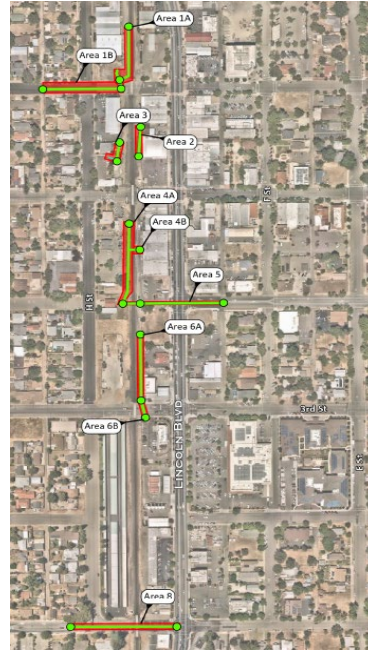
Replace deteriorated sewer mains, services and manholes near and within the UPRR right-of-way.

**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

Reduction/elimination of maintenance time spent flushing problematic sewer lines.



**Project No.**  
477

**Project Description**

Replacement of select sewer mains between 1st Street and 7th Street from I Street to F Street. The project will replace approximately 2,500 linear feet of existing 6" and 8" sewer pipe with 8" sewer pipe. The project will also replace or rehabilitate approximately 17 sewer manholes, and remove and replace approximately 29 sewer services from the cleanout to the main.

Specifically the sewer rehab near or within the UPRR right-of-way will be:

1. I12001 to J12149 to J12145 to J12137
2. J12161 to J12157
3. J12155 to J12154
4. J12381 to J12382 to J12373
5. J12347 to J12361 to J12373
6. J12370 to J12369 to J12365
7. I12061 to I12049
8. K12221 to K12201

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management				\$ 300,000			\$ 300,000
Design/Engineering	\$ 60,000	\$ 260,000					\$ 320,000
Permitting				\$ 110,000			\$ 110,000
Land/ROW/Acquisition							\$ -
Construction				\$ 2,000,000			\$ 2,000,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ 60,000	\$ 260,000	\$ -	\$ 2,410,000	\$ -	\$ -	\$ 2,730,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 721 Wastewater Capital	\$ 60,000	\$ 260,000		\$ 2,410,000			\$ 2,730,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ 60,000	\$ 260,000	\$ -	\$ 2,410,000	\$ -	\$ -	\$ 2,730,000

**City of Lincoln**  
**Fiscal Year 2023-25 Budget**



**Project Title**

Sewer Rehab - Various hot spots in town

**Project No.**

658

**Department/Division/Contact**

Engineering/Araceli Cazarez

**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2024/25

**Project Location or Request**

Replace problem areas that need frequent flushing/attention at various locations throughout the City.

**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

Reduce maintenance of problematic main lines.



**Project Description**

Replace sewer pipe, manholes or other wastewater appurtenances that are problematic and create a higher potential for a sanitary sewer overflow and/or installation of equipment to facilitate maintenance of the system. The areas in need are: (1) Hollingsworth Sewer Easement: 945' of 6-inch and laterals K12165-K11133; (2) Replace 6" sewer in alley near Kim's Kitchen between #J12169 and #J12165; (3) Near City Hall replace 6" main approx. 385' from #J12005 to #J12165; (4) 3rd & L St. 6" sewer main runs through storm drain D.I. approx. 24' north of #J11265; (5) 5th St. @ Countryside Ln. - 15" sewer main runs through storm drain manhole approx. 9' west of #J11001; (6) 7th Street Sewer Easement 450' of 6-inch replacement and laterals I12097-I12101; (7) Rehab MH K12229 have to flush from c/o once per month; (8) Rehab MH H13121 investigate grease issue; (9) Mobile Home Park 460' of rehab and laterals K11041-K11045; (10) MH I12097 investigate flow issue have to flush line from cleanout north to I12101.

**CAPITAL COSTS**

	<i>Prior Years Actual</i>	<i>FY 23/24 Budget</i>	<i>FY 24/25 Budget</i>	<i>FY 25/26 Budget</i>	<i>FY 26/27 Budget</i>	<i>Future Years Budget</i>	<i>Total</i>
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering		\$ 175,000					\$ 175,000
Permitting							\$ -
Land/ROW/Acquisition		\$ 65,000					\$ 65,000
Construction			\$ 865,000				\$ 865,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 240,000	\$ 865,000	\$ -	\$ -	\$ -	\$ 1,105,000

	<i>Prior Years Actual</i>	<i>FY 23/24 Budget</i>	<i>FY 24/25 Budget</i>	<i>FY 25/26 Budget</i>	<i>FY 26/27 Budget</i>	<i>Future Years Budget</i>	<i>Total</i>
<b>Funding Sources</b>							
Fund: 721 Wastewater Capital		\$ 240,000	\$ 865,000				\$ 1,105,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 240,000	\$ 865,000	\$ -	\$ -	\$ -	\$ 1,105,000





**Project Title**  
 East Joiner Pump Station Improvements

**Project No.**  
 478

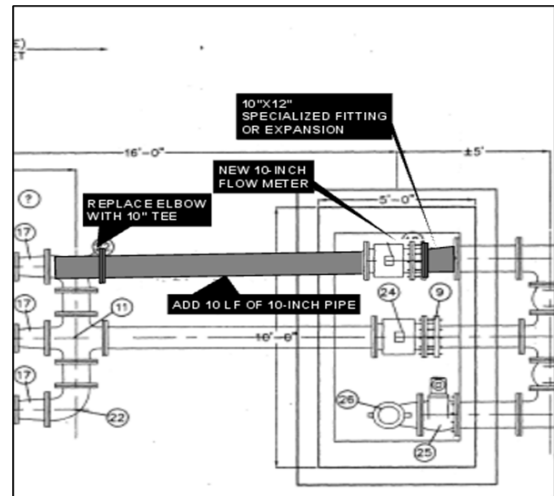
**Department/Division/Contact**  
 Engineering

**Project Duration**  
 Fiscal Year Start = 2020/21  
 Fiscal Year End = 2023/24

**Project Location or Request**  
 East Joiner Parkway and Twelve Bridges Drive (South of intersection) at Pump Station

**Strategic Goal Relevance**  
 Infrastructure

**Operating Cost Impacts of Project/Request**



**Project Description**

The East Joiner Parkway lift station discharge manifold features a 10-inch segment of pipe that combines discharge flow from each pump. This 10-inch segment is a bottle neck in the system, reducing the potential capacity of the lift station, adding friction and pumping inefficiency. Also, the Wastewater Collection System Master Plan identified that the peak flow into the existing lift station is nearing its reliable pumping capacity. Adding an additional discharge manifold to the pump station will increase its reliable pumping capacity to meet master plan service needs. The existing pumps will also need to be replaced with large 85 HP motor, impeller 464.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management		\$ 150,000					\$ 150,000
Design/Engineering	\$ 11,796	\$ 175,000					\$ 186,796
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 1,450,000					\$ 1,450,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ 11,796	\$ 1,775,000	\$ -	\$ -	\$ -	\$ -	\$ 1,786,796

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 725 Wastewater PFE	\$ 11,796	\$ 1,775,000					\$ 1,786,796
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ 11,796	\$ 1,775,000	\$ -	\$ -	\$ -	\$ -	\$ 1,786,796



**Project Title**  
 Markham I&I Repairs

**Project No.**  
 660

**Department/Division/Contact**  
 Engineering

**Project Duration**  
 Fiscal Year Start = 2024/25  
 Fiscal Year End = 2025/26

**Project Location or Request**  
 This project would repair recently identified deficiencies in our sewer line located in Markham Ravine between Lakeside Drive and Aviation Boulevard.



**Strategic Goal Relevance**  
 Infrastructure

**Operating Cost Impacts of Project/Request**

**Project Description**

The recent Markham Ravine Sewer line Project included video review of the sewer line between Lakeside Drive and Aviation Boulevard. The video revealed an area of failed piping with failed manholes. The 17/18 CIP included repairs of nearly half of the manholes and CIPP lining of deteriorated sewer line. This left a number of manholes and a few specific sections of pipe that require open trenching identified but not corrected.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management			\$ 40,000	\$ 90,000			\$ 130,000
Design/Engineering			\$ 135,000				\$ 135,000
Permitting			\$ 225,000				\$ 225,000
Land/ROW/Acquisition							\$ -
Construction				\$ 475,000			\$ 475,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ -	\$ 400,000	\$ 565,000	\$ -	\$ -	\$ 965,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 721 Wastewater Capital			\$ 400,000	\$ 565,000			\$ 965,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ -	\$ 400,000	\$ 565,000	\$ -	\$ -	\$ 965,000

## Drainage

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FUTURE YEARS	TOTAL
181	Lakeview Farms Vol. Storage Phase 1	\$ 2,517,800	\$ 1,173,000					\$ 3,690,800
662	6th Street Storm Drain Repair			\$ 218,750				\$ 218,750
663	E St & 8th St Drainage Improvements		\$ 43,750					\$ 43,750
664	Ravine Meadows Floodwall Repairs			\$ 211,250				\$ 211,250
665	Annual Storm drain replacement/manholes		\$ 100,000	\$ 100,000				\$ 200,000
<b>TOTAL CURRENT YEAR PROJECTS</b>		\$ 2,517,800	\$ 1,316,750	\$ 530,000	\$ -	\$ -	\$ -	\$ 4,364,550
<b>TOTAL DRAINAGE PROJECTS</b>		\$ 2,517,800	\$ 1,316,750	\$ 530,000	\$ -	\$ -	\$ -	\$ 4,364,550

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Lakeview Farms Vol. Storage Phase 1

**Project No.**

181

**Department/Division/Contact**

Engineering

**Project Duration**

Fiscal Year Start = 2022/23  
Fiscal Year End = 2023/24

**Project Location or Request**

Waltz Road between N Dowd and Wheatland Road



**Strategic Goal Relevance**

Infrastructure and Economic Development

**Operating Cost Impacts of Project/Request**

**Project Description**

This project would bring the Lakeview Farms Volumetric Storage Facility into operation. The project includes grading a 150 acre basin along with the installation of weir structures and piping that would allow the City to channel waters of Racoon Creek into the storage basin during heavy rain events and then pump the water out after the storm event has passed. Project will be paid for with impact mitigation fees paid for by private development. The City can also potentially sell storage capacity to some developments in Rocklin and Placer County.

Minimal cost impacts as pumps will only be run after severe flooding conditions. Facility would have been put into operation on at least three occasions during storms of 2017, but those were the first since December 2005. For budgeting purposes it is estimated that the facility will be utilized for Storm Water Retention every 5 years. The project is necessary in order to meet flood retention demands of development projects. It will also allow for the storm water detention basin at the WWTRF to be converted to reclaimed water storage.

**CAPITAL COSTS**

<b>Expenditures</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Project/Const. Management	\$ 300,000						\$ 300,000
Design/Engineering	\$ 190,800						\$ 190,800
Permitting	\$ 50,000						\$ 50,000
Land/ROW/Acquisition							\$ -
Construction	\$ 1,977,000	\$ 1,173,000					\$ 3,150,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	<b>\$ 2,517,800</b>	<b>\$ 1,173,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,690,800</b>

<b>Funding Sources</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Fund: 275 Storm Water CFD	\$ 120,400						\$ 120,400
Fund: 540 Cap Replacement	\$ 120,400						\$ 120,400
Fund: 247 Drainage PFE	\$ 2,277,000	\$ 1,173,000					\$ 3,450,000
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	<b>\$ 2,517,800</b>	<b>\$ 1,173,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,690,800</b>

**City of Lincoln**  
**Fiscal Year 2023-25 Budget**



**Project Title**

6th Street Storm Drain Repair

**Project No.**

662

**Department/Division/Contact**

Engineering

**Project Duration**

Fiscal Year Start = 2024/25  
 Fiscal Year End = 2024/25

**Project Location or Request**

6th St from A St to East Ave



**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

Repair necessary storm drain pipe to prevent future road failure.

**Project Description**

Replace 220 linear feet of 12" VCP on 6th St; clean-outs need to be installed to provide future access for maintenance

**CAPITAL COSTS**

<b>Expenditures</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Project/Const. Management			\$ 26,250				\$ 26,250
Design/Engineering			\$ 17,500				\$ 17,500
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction			\$ 175,000				\$ 175,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ -	\$ 218,750	\$ -	\$ -	\$ -	\$ 218,750

<b>Funding Sources</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Fund: 275 Storm Water CFD			\$ 218,750				\$ 218,750
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ -	\$ 218,750	\$ -	\$ -	\$ -	\$ 218,750

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

E St & 8th St Drainage Improvements

**Project No.**

663

**Department/Division/Contact**

Public Works

**Project Duration**

Fiscal Year Start = 2023/24  
Fiscal Year End = 2023/24

**Project Location or Request**

E St & 8th St  
Limits from 7th St to the intersection of 8th St and D St.



**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

**Project Description**

To improve drainage by installing AC Dike Type A starting from the intersection of 8th Street & D St to E St at 7th St. In addition, remove and replace existing valley gutters.

**CAPITAL COSTS**

<b>Expenditures</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Project/Const. Management		\$ 5,250					\$ 5,250
Design/Engineering		\$ 3,500					\$ 3,500
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 35,000					\$ 35,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 43,750	\$ -	\$ -	\$ -	\$ -	\$ 43,750

<b>Funding Sources</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Fund: 221 Street Fund-Gas Tax		\$ 43,750					\$ 43,750
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 43,750	\$ -	\$ -	\$ -	\$ -	\$ 43,750

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Ravine Meadows Floodwall Repairs

**Project No.**

664

**Department/Division/Contact**

Engineering

**Project Duration**

Fiscal Year Start = 2023/24  
Fiscal Year End = 2023/24

**Project Location or Request**

Ferrari Way, Creekside Court and 1st Street along Auburn Ravine



**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

**Project Description**

Remove six foot sections of the cobblestone veneer at each control joint and expansion joint on the existing concrete floodwall, then reinstall the cobblestone veneer with a proper expansion joint to allow for expansion and contraction of the wall.

**CAPITAL COSTS**

<b>Expenditures</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Project/Const. Management		\$ 26,250					\$ 26,250
Design/Engineering		\$ 10,000					\$ 10,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 175,000					\$ 175,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 211,250	\$ -	\$ -	\$ -	\$ -	\$ 211,250

<b>Funding Sources</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Fund: 247 Drainage PFE		\$ 211,250					\$ 211,250
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 211,250	\$ -	\$ -	\$ -	\$ -	\$ 211,250



**Project Title**

Storm Drain Replacement and New Manholes

**Project No.**

665

**Department/Division/Contact**

Engineering

**Project Duration**

Fiscal Year Start = 2023/24  
 Fiscal Year End = On-going

**Project Location or Request**

This project evaluates and repairs storm drain infrastructure throughout the City including installation of new manholes with limited access for maintenance.

**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**



**Project Description**

An aging storm drain system throughout the City requires maintenance to prolong the life of the system. Improvements may be related to broken or failing storm drain replacement or new infrastructure that will aid in maintenance operations. There are numerous areas in downtown Lincoln that experience flooding during storm events. In some instances, the flooding is a result of lines that are in need of maintenance but have no access points. This project will identify the storm drain lines that are prone to flooding and construct new manholes as access points for maintenance and inspection.

The FY 2023-25 storm water rehab projects will be identified by public works and engineering department staff.

**CAPITAL COSTS**

<b>Expenditures</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Project/Const. Management							\$ -
Design/Engineering		\$ 100,000	\$ 100,000	\$ 125,000	\$ 125,000	\$ 1,250,000	\$ 1,700,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 100,000	\$ 100,000	\$ 125,000	\$ 125,000	\$ 1,250,000	\$ 1,700,000

<b>Funding Sources</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Fund: 221 Street Fund-Gas Tax		\$ 100,000	\$ 100,000	\$ 125,000	\$ 125,000	\$ 1,250,000	\$ 1,700,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 100,000	\$ 100,000	\$ 125,000	\$ 125,000	\$ 1,250,000	\$ 1,700,000



### Airport

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FUTURE YEARS	TOTAL
666	Airport hangar and Office repairs		\$ 98,000	\$ 50,000				\$ 148,000
230	Reconstruct Runway 15-33	\$ 801,023		\$ 108,750	\$ 10,319,500			\$ 11,229,273
<b>CURRENT FISCAL YEAR PROJECTS</b>		\$ 801,023	\$ 98,000	\$ 158,750	\$ 10,319,500	\$ -	\$ -	\$ 11,377,273

### Ongoing Projects requiring no additional funding

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FUTURE YEARS	TOTAL
486	Airport Oil/Water Separator	\$ 160,000						\$ 160,000
619	Airport Pavement Mgmt Plan	\$ 120,000						\$ 120,000
		\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280,000

<b>TOTAL AIRPORT PROJECTS</b>		\$ 1,081,023	\$ 98,000	\$ 158,750	\$ 10,319,500	\$ -	\$ -	\$ 11,657,273
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**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Hangar and Office Maintenance

**Project No.**

666

**Department/Division/Contact**

Public Works/Airport/Scott Boynton

**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2024/25

**Project Location or Request**

Airport

**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

Reduce maintenance fees associated with Airport

**Project Description**

Project will consist of repairing overdue maintenance related of roofs, office area, lighting and general facility maintenance. Also includes new flooring in the pilots lounge and updated office furnishings in the Airport office.

**CAPITAL COSTS**

<b>Expenditures</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 98,000	\$ 50,000				\$ 148,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 98,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 148,000

<b>Funding Sources</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Fund: 750 Airport		\$ 98,000	\$ 50,000				\$ 148,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 98,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 148,000



**Project Title**  
Reconstruct Runway 15-33

**Project No.**  
230

**Department/Division/Contact**  
Engineering

**Project Duration**  
Fiscal Year Start = 2018/19  
Fiscal Year End = 2025/26

**Project Location or Request**  
Lincoln Regional Airport

**Strategic Goal Relevance**  
Infrastructure

**Operating Cost Impacts of Project/Request**



**Project Description**

Runway 15-33 is nearing the end of its service life and requires complete reconstruction. The pavement is weathering and cracks have developed due to thermal expansion and contraction. The pavement maintenance analysis conducted in 2008 and updated in 2015 indicated that the pavement on the runway has a remaining life of 2 to 3 years with forecast traffic. City will have to enter into a reimbursable agreement with the FAA for the costs to design (\$75,000) and relocate (\$200,000) the FAA owned MALSR lighting system; a requirement of the runway project. The City will be reimbursed 90% of costs related to the MALSR lighting system upon completion of construction. In FY 24/25 funding for CEQA compliance is required which is not grant eligible.

**CAPITAL COSTS**

<b>Expenditures</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Project/Const. Management				\$ 807,000			\$ 807,000
Design/Engineering	\$ 580,548						\$ 580,548
Permitting	\$ 220,475		\$ 33,750				\$ 254,225
Land/ROW/Acquisition							\$ -
Construction				\$ 9,312,500			\$ 9,312,500
Equipment							\$ -
FAA Reimbursable Agreement			\$ 75,000	\$ 200,000			\$ 275,000
<b>Total Expenditures</b>	<b>\$ 801,023</b>	<b>\$ -</b>	<b>\$ 108,750</b>	<b>\$ 10,319,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,229,273</b>

<b>Funding Sources</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Fund: 750 Airport	\$ 147,195	\$ -	\$ 108,750	\$ 1,061,950			\$ 1,317,895
Fund: 755 FAA Grant	\$ 653,828			\$ 9,107,550			\$ 9,761,378
Fund: 755 Caltrans Aeronautics Grant				\$ 150,000			\$ 150,000
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	<b>\$ 801,023</b>	<b>\$ -</b>	<b>\$ 108,750</b>	<b>\$ 10,319,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,229,273</b>

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Airport Oil/Water Separator

**Project No.**

486

**Department/Division/Contact**

Engineering

**Project Duration**

Fiscal Year Start = 2021/22  
Fiscal Year End = 2023/24

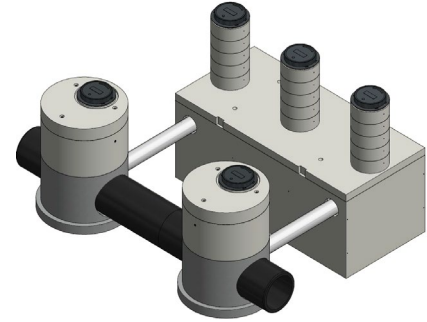
**Project Location or Request**

Lincoln Regional Airport

**Strategic Goal Relevance**

Regulatory Requirement

**Operating Cost Impacts of Project/Request**



**Project Description**

The Lincoln Regional Airport Spill Prevention Control and Countermeasure Plan stipulates that an oil/water separator must be installed downstream of the new above ground fuel tanks to be compliant with EPA regulations, 40 CFR part 112.

**CAPITAL COSTS**

<b>Expenditures</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Project/Const. Management	\$ 26,500						\$ 26,500
Design/Engineering	\$ 27,500						\$ 27,500
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction	\$ 106,000						\$ 106,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	<b>\$ 160,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 160,000</b>

<b>Funding Sources</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Fund: 540 Capital Improv.	\$ 160,000	\$ -					\$ 160,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	<b>\$ 160,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 160,000</b>

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Airport Pavement Management Plan

**Project No.**

619

**Department/Division/Contact**

Engineering

**Project Duration**

<b>Fiscal Year Start =</b>	2022/23
<b>Fiscal Year End =</b>	2023/24

**Project Location or Request**

Lincoln Regional Airport

**Strategic Goal Relevance**

Infrastructure, Regulatory Requirement

**Operating Cost Impacts of Project/Request**

**Project Description**

Lincoln Regional Airport last conducted a Pavement Management Plan (PMP) in 2009. A PMP quantifies information and provides specific recommendations for actions required to maintain a pavement network at an acceptable level of service while minimizing the cost of maintenance and rehabilitation. A PMP not only evaluates the present condition of a pavement, but also predicts its future condition through the use of pavement condition indicators. FAA Airport Improvement Program (AIP) grants require airports to develop and maintain an effective airport pavement maintenance-management program. In order to design and construct the upcoming Airport Taxiway Rehabilitation project, currently scheduled to begin design in 2025, the City must update its PMP.

**CAPITAL COSTS**

<b>Expenditures</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Project/Const. Management							\$ -
Design/Engineering	\$ 120,000						\$ 120,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,000</b>

<b>Funding Sources</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Fund: 750 Airport	\$ 6,600						\$ 6,600
Fund: 755 Fed Aviation Grant	\$ 108,000						\$ 108,000
Fund: 750 State Aviation Grant	\$ 5,400						\$ 5,400
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,000</b>

Public Buildings

CP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FUTURE YEARS	TOTAL
622	Police IT Room Expansion		\$ 600,000					\$ 600,000
626	Police Parking Lot Expansion		\$ 655,000					\$ 655,000
632	City Hall Reorganization Design		\$ 500,000					\$ 500,000
667	Police Facility upgrades		\$ 130,000					\$ 130,000
668	Library book lockers (\$35k offset by FOLL)		\$ 90,000					\$ 90,000
669	Library HVAC controls upgrade		\$ 200,000					\$ 200,000
670	City Hall window repair		\$ 45,000					\$ 45,000
671	Plaza Building reroof		\$ 140,000					\$ 140,000
672	Corp Yard Mechanics area heat		\$ 100,000					\$ 100,000
673	Corp Yard gutter replacement		\$ 125,000					\$ 125,000
674	Repaint exterior of Airport office		\$ 22,000					\$ 22,000
675	Police Dept kitchen renovation		\$ 15,000					\$ 15,000
676	Civic Center Exterior Painting		\$ 35,000					\$ 35,000
677	Community Center roof		\$ 285,000					\$ 285,000
678	Parking lots at Art Bldg & McBean Park		\$ 725,000					\$ 725,000
679	Transit stop upgrades / replacement		\$ 100,000					\$ 100,000
661	CDD office space reconfiguration		\$ 80,000					\$ 80,000
659	Fire Station #35 Perimeter Fence		\$ 125,000					\$ 125,000
								\$ -
<b>CURRENT FISCAL YEAR PROJECTS</b>		\$ -	\$ 3,972,000	\$ -	\$ -	\$ -	\$ -	\$ 3,972,000

**FUTURE YEAR PROJECTS**

CP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FUTURE YEARS	TOTAL
	Community Center Interior Updates						\$ 245,000	\$ 245,000
	FS 33, 34 & 35 Parking Lot ADA Improvement						\$ 225,000	\$ 225,000
<b>FUTURE YEAR PROJECTS</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470,000	\$ 470,000

**TOTAL PUBLIC BUILDING PROJECTS**

<b>TOTAL PUBLIC BUILDING PROJECTS</b>		\$ -	\$ 3,972,000	\$ -	\$ -	\$ -	\$ 470,000	\$ 4,442,000
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**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Police IT Room Expansion

**Project No.**

622

**Department/Division/Contact**

Public Works/Facilities/Scott Boynton

**Project Duration**

Fiscal Year Start = 2022/23  
Fiscal Year End = 2023/24

**Project Location or Request**

Police Department 770 7th Street

**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

**Project Description**

Convert existing evidence area to new IT room and additional office space. The existing evidence area will be moved to a newly constructed location within the warehouse allowing use of existing evidence area as additional office/IT room area for additional 7 employees added in FY 21/22.

**CAPITAL COSTS**

<b>Expenditures</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction	\$ 350,000	\$ 600,000					\$ 950,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	<b>\$ 350,000</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 950,000</b>

<b>Funding Sources</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Fund: 241 Police PFE	\$ 350,000	\$ 600,000					\$ 950,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	<b>\$ 350,000</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 950,000</b>



**Project Title**

Police Parking Lot Expansion

**Project No.**

626

**Department/Division/Contact**

Engineering/Public Works

**Project Duration**

Fiscal Year Start = 2022/23  
Fiscal Year End = 2023/24

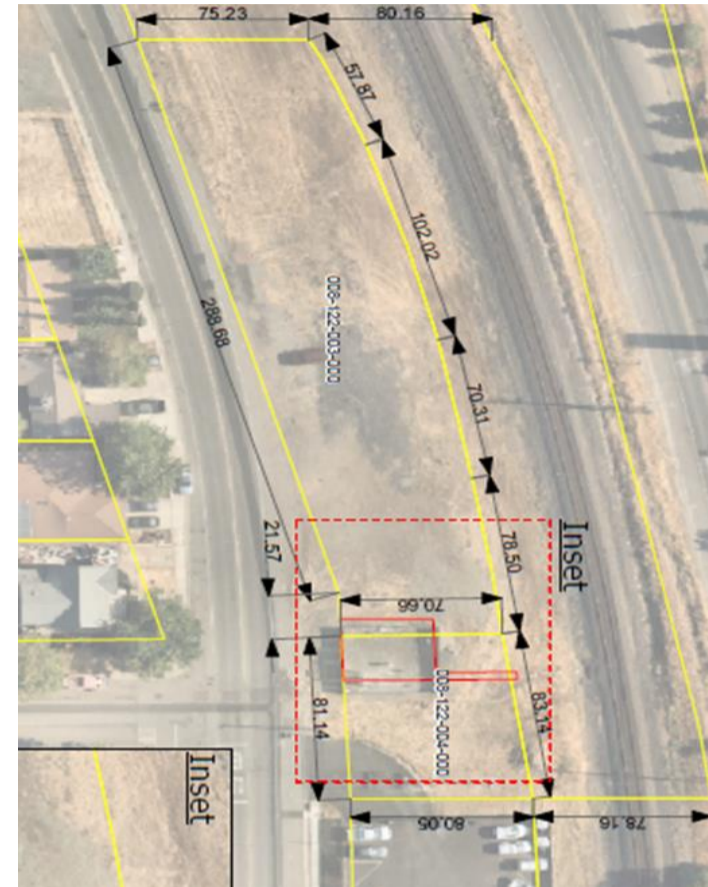
**Project Location or Request**

North of the existing Police Department Parking lot. PD is in need of additional parking for their growing staff.

**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**



**Project Description**

The Lincoln Police Department is running out of parking for their vehicles and staff to park personal vehicles while on duty. This project will ensure any existing easements are taken into consideration and lay out the most efficient parking layout given the limited real estate available. A formal title search and survey will need to occur to ensure no property is encroached upon and the parking lot is built within its available limits. This will need to be a lighted and gated parking lot with secure access therefore electricity will need to be extended to the site.

**CAPITAL COSTS**

<b>Expenditures</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Project/Const. Management		\$ 55,000					\$ 55,000
Design/Engineering	\$ 100,000						\$ 100,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 600,000					\$ 600,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	<b>\$ 100,000</b>	<b>\$ 655,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 755,000</b>

<b>Funding Sources</b>	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
Fund: 241 Police PFE	\$ 100,000	\$ 655,000					\$ 755,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	<b>\$ 100,000</b>	<b>\$ 655,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 755,000</b>



**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

City Hall Reorganization Design Phase

**Project No.**

632

**Department/Division/Contact**

City Manager/Engineering/Public Works

**Project Duration**

<b>Fiscal Year Start =</b>	2022/23
<b>Fiscal Year End =</b>	2023/24

**Project Location or Request**

City Hall at 600 6th Street



**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

**Project Description**

Professional architectural services to prepare plans and specifications for the renovation and remodel of certain portions of City Hall. The design consists of a general remodel of current offices to a new City Council Chambers including an elevated Council dais, a staff seating area, a public podium, a public fixed seating area, a storage room for audio, video and broadcasting equipment. The project also includes: ADA compliant accessibility improvements for the City Council Chamber, including but not limiting to the Council dais, the City staff seating area, the public podium, public fixed seating areas, Lobby, restrooms, etc. The design also consists of additional offices to house those staff members being relocated to other areas within City Hall to make room for the Council Chambers. The design shall incorporate City Hall existing carpet, paint and other design elements into the detailed plans and specifications.

**CAPITAL COSTS**

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Expenditures</b>							
Project/Const. Management							\$ -
Project Mgmt. & Arch. Design	\$ 225,000	\$ 500,000					\$ 725,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	<b>\$ 225,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 725,000</b>

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Funding Sources</b>							
Fund: 243 Admin PFE	\$ 225,000	\$ 500,000	\$ -				\$ 725,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	<b>\$ 225,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 725,000</b>

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**  
Police Facility Upgrades

**Project No.**  
667

**Department/Division/Contact**  
Police/Matt Alves

**Project Duration**  
Fiscal Year Start = 2023/24  
Fiscal Year End = 2023/24

**Project Location or Request**  
Police Department - 770 7th Street

**Strategic Goal Relevance**  
Infrastructure

**Operating Cost Impacts of Project/Request**

**Project Description**  
Upgrades to the existing PD building including but not limited to: additional door card readers, installation of CCTV cameras, upgrades to office furniture (desks/chairs) that are past useful life, evidence processing room equipment furniture and supplies.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 130,000					\$ 130,000
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 100 General Fund		\$ 130,000					\$ 130,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Library Book Lockers

**Project No.**

668

**Department/Division/Contact**

Library/Library/Kathryn Hunt

**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2023/24

**Project Location or Request**

Outside Carnegie Library or similar downtown location



**Strategic Goal Relevance**

Organization Efficiency

**Operating Cost Impacts of Project/Request**

**Project Description**

Project would consist of two external, automated "book lockers" allowing patrons to both pick-up library items that have been placed on hold and to return items. One locker would be placed in the downtown area and the other would be placed outside of the 12 Bridges Library. These are similar in style to Amazon lockers, but integrate to the Library's ILS to facilitate check outs. This project would greatly increase the access to the Library's materials for downtown patrons who struggle to reach the 12 Bridges location as well as provide access for patrons who cannot access the library during operating hours. The Friends of the Lincoln Public Library have committed \$35,000 towards this project. Construction costs are for the expense of providing power and internet access to the lockers during install.

**CAPITAL COSTS**

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 10,000					\$ 10,000
Equipment		\$ 80,000					\$ 80,000
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Funding Sources</b>							
Fund: 100 FOLL donations		\$ 35,000					\$ 35,000
Fund: 244 Library PFE		\$ 55,000					\$ 55,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

HVAC controls upgrade

**Project No.**

669

**Department/Division/Contact**

Public Works/Facilities/Scott Boynton

**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2023/24

**Project Location or Request**

12 Bridges Library, 485 Twelve Bridges Dr

**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

Reduce operating costs and repair.

**Project Description**

The current controls system for the Libraries HVAC system no longer functions and is no longer supported by the manufacturer. This limits staffs ability to control temperatures throughout the facility. The City currently uses Alertton Controls to operate City Hall and Corp yard. This new system would piggy back onto that system and allow facilities staff the same onsite and remote access and would provide greater efficiency. Grant funding to offset the cost has been applied for but no decision had been made at time of the budget process.

**CAPITAL COSTS**

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 200,000					\$ 200,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Funding Sources</b>							
Fund: 244 Library PFE		\$ 200,000					\$ 200,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

City Hall exterior window repair

**Project No.**

670

**Department/Division/Contact**

Public Works/Facilities/Scott Boynton

**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2023/24

**Project Location or Request**

City Hall, 600 Sixth Street

**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

Reduce operating costs and repair. 1/4 costs shared with School district.

**Project Description**

Currently, all eastern facing (entry) window seals are leaking and creating water intrusion on all 4 floors during rain events. This project would include adding new seals to affected windows.

**CAPITAL COSTS**

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 45,000					\$ 45,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Funding Sources</b>							
Fund: 620 Facility Maintenance		\$ 45,000					\$ 45,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000

**City of Lincoln  
Fiscal Year 2023-24 Budget**



**Project Title**  
Re-roof Plaza Building

**Project No.**  
671

**Department/Division/Contact**  
Public Works/Facilities/Scott Boynton

**Project Duration**  
 Fiscal Year Start = 2023/24  
 Fiscal Year End = 2023/24

**Project Location or Request**  
Civic Center at 511 5th Street

**Strategic Goal Relevance**  
Infrastructure

**Operating Cost Impacts of Project/Request**  
Reduce maintenance fees associated with water intrusion

**Project Description**  
Project would consist of removal of existing built up hot mop roof and replace with PVC type commercial roofing membrane. Current roof is 6 years past lifespan of typical roofs. The current roof leaks in multiple areas.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 140,000					\$ 140,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 285 Maintenance CFD		\$ 140,000					\$ 140,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**  
Mechanic Shop heat

**Project No.**  
672

**Department/Division/Contact**  
Public Works/Parks/Scott Boynton

**Project Duration**  
 Fiscal Year Start = 2023/24  
 Fiscal Year End = 2023/24

**Project Location or Request**  
Corporation Yard, Mechanics area

**Strategic Goal Relevance**  
Infrastructure

**Operating Cost Impacts of Project/Request**  
Reduce sick leave and improve working conditions.

**Project Description**  
Project would consist of adding 2 area heaters to 4 work zones inside the mechanics area at the Corp yard. There is currently no heating source inside the area.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 100,000					\$ 100,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 620 Facility Maintenance		\$ 100,000					\$ 100,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

**City of Lincoln**  
**Fiscal Year 2023-25 Budget**



**Project Title**  
 Corp Yard gutter replacement

**Project No.**  
 673

**Department/Division/Contact**  
 Public Works/Facilities/Scott Boynton

**Project Duration**  
 Fiscal Year Start = 2023/24  
 Fiscal Year End = 2023/24

**Project Location or Request**  
 2100 Flightline Dr

**Strategic Goal Relevance**  
 Infrastructure

**Operating Cost Impacts of Project/Request**  
 Reduce maintenance fees

**Project Description**  
 Currently gutters on entire Corp Yard building have rusted through in multiple areas and are in need of complete replacement. Included in this quote and required for gutter replacement would be the removal and replacement of roofing at gutter.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 125,000					\$ 125,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 620 Facility Maintenance		\$ 125,000					\$ 125,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000



**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Repainting exterior of Airport office

**Project No.**

674

**Department/Division/Contact**

Public Works/Airport/Scott Boynton

**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2023/24

**Project Location or Request**

1480 Flightline Dr

**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

Reduce operating costs

**Project Description**

Repaint exterior of Airport office, patios, awnings and beacon. Office is approximately 5 years past due for paint.

**CAPITAL COSTS**

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 22,000					\$ 22,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ 22,000

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Funding Sources</b>							
Fund: 750 Airport		\$ 22,000					\$ 22,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ 22,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

PD Kitchen Renovation

**Project No.**

675

**Department/Division/Contact**

Public Works/Facilities/Scott Boynton

**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2023/24

**Project Location or Request**

Police Department, 770 7th Street

**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

Reduce operating costs

**Project Description**

Remove and replace existing cabinets, sink and stove with new. Current equipment is 20 years old and deteriorating.

**CAPITAL COSTS**

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 15,000					\$ 15,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Funding Sources</b>							
Fund: 241 Police PFE		\$ 15,000					\$ 15,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Civic Center Exterior Painting

**Project No.**

676

**Department/Division/Contact**

Public Works/Parks/Scott Boynton

**Project Duration**

Fiscal Year Start = 2023/24  
Fiscal Year End = 2023/24

**Project Location or Request**

Civic Center

**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

Project will reduce operating costs by 5%



**Project Description**

Paint exterior of Civic Center. Paint is fading and cracking which is opening areas of building for water intrusion. Currently 5-7 years past due for painting.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 35,000					\$ 35,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 285 Maintenance CFD		\$ 35,000					\$ 35,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Community Center Roof

**Project No.**

677

**Department/Division/Contact**

Public Works/Facilities/Scott Boynton

**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2023/24

**Project Location or Request**

Community Center

**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

Decrease in maintenance costs.



**Project Description**

The existing flat roof is over 20 years old and is beginning to deteriorate which requires considerable maintenance. The existing roof would be replaced with a new pvc single-ply design.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management		\$ 45,000					\$ 45,000
Design/Engineering		\$ 65,000					\$ 65,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 175,000					\$ 175,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 285,000	\$ -	\$ -	\$ -	\$ -	\$ 285,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 285 Maintenance CFD		\$ 285,000					\$ 285,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 285,000	\$ -	\$ -	\$ -	\$ -	\$ 285,000



**Project Title**  
 Parking Lot Reconstruction

**Project No.**  
 678

**Department/Division/Contact**  
 Public Works

**Project Duration**  
 Fiscal Year Start = 2023/24  
 Fiscal Year End = 2023/24

**Project Location or Request**  
 Mc Bean Parking Lot & Art Building - 580 6th Street



**Strategic Goal Relevance**  
 Infrastructure

**Operating Cost Impacts of Project/Request**  
 Reduce maintenance cost

**Project Description**  
 Reconstruction of the two parking lots; preservation treatment is no longer feasible.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management		\$ 53,000					\$ 53,000
Design/Engineering		\$ 12,000					\$ 12,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 660,000					\$ 660,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 725,000	\$ -	\$ -	\$ -	\$ -	\$ 725,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 285 Maintenance CFD		\$ 725,000					\$ 725,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 725,000	\$ -	\$ -	\$ -	\$ -	\$ 725,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Transit stop upgrades & repairs

**Project No.**

679

**Department/Division/Contact**

Public Works/Facilities

**Project Duration**

Fiscal Year Start = 2023/24  
Fiscal Year End = 2023/24

**Project Location or Request**

Various transit stop locations throughout the City

**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

**Project Description**

Improvements to various transit stop locations throughout the City. Improvements could include replacement of glass enclosure panels, installation of bike racks and/or bike lockers, necessary concrete work and new benches.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 100,000					\$ 100,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 740 Transit		\$ 100,000					\$ 100,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**  
CDD Office space reconfiguration

**Project No.**  
661

**Department/Division/Contact**  
Community Development/Admin/Eugenie Guadron

**Project Duration**  
**Fiscal Year Start =** 2023/24  
**Fiscal Year End =** 2023/24

**Project Location or Request**  
2nd Floor City hall

**Strategic Goal Relevance**  
Team Cohesion

**Operating Cost Impacts of Project/Request**

**Project Description**  
The current layout of the Community Development department's cubicle area does not allow for collaboration between team members nor does it allow for future staff growth. Removal of document storage and filing cabinets and the reconfiguration of the current cubicle layout will allow for more robust collaboration across the various divisions, will provide staff with more functional work areas and will also prepare the space for future staff growth

**CAPITAL COSTS**

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 80,000					\$ 80,000
Equipment							\$ -
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Funding Sources</b>							
Fund: 248 Development Svcs		\$ 80,000					\$ 80,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

## Vehicles and Equipment

Dept	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FUTURE YEARS	TOTAL
Engineering	Chevy 1500 short bed - Engineering		\$ 60,000					\$ 60,000
Fire	Equipment for Type III Engine from 22/23 budget		\$ 28,000					\$ 28,000
Fire	Type VI Fire Engine		\$ 525,000					\$ 525,000
Fire	(10) Scott Breathing Apparatus		\$ 125,000					\$ 125,000
Fire	(2) Fire Dept pick up trucks		\$ 204,000					\$ 204,000
Fire	(1) Type I Fire Engine			\$ 1,100,000				\$ 1,100,000
Police	(2) Police detective vehicles		\$ 120,000					\$ 120,000
Police	(4) Patrol Vehicles		\$ 280,000					\$ 280,000
Police	Police crime scene investigation cargo van		\$ 50,000					\$ 50,000
Police	(2) Volunteer pick up trucks - Police		\$ 80,000					\$ 80,000
Parks	Ford F250 Utility Truck Parks		\$ 85,000					\$ 85,000
Parks	Ford F250 Utility Truck - Parks		\$ 85,000					\$ 85,000
Parks	Chevy 1500 - Parks		\$ 60,000					\$ 60,000
Parks	Field Groomer		\$ 45,000					\$ 45,000
Parks	Chevy 1500 - Parks			\$ 60,000				\$ 60,000
Streets	Crafco pavement crack sealer - Streets		\$ 90,000					\$ 90,000
Streets	MRL Trailer with two thermal pots Streets		\$ 100,000					\$ 100,000
Streets	Vactor 2100i		\$ 762,000					\$ 762,000
Streets	MRL Mini Mac 400 Thermo Striper			\$ 90,000				\$ 90,000
Streets	Ford F350 utility truck with crane			\$ 125,000				\$ 125,000
Wastewater	Sewer pump Nicolaus Road		\$ 95,000					\$ 95,000
<b>CURRENT FISCAL YEAR PROJECTS</b>		\$ -	\$ 2,794,000	\$ 1,375,000	\$ -	\$ -	\$ -	\$ 4,169,000



**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

(1) Chevy Silverado 1500 Short Bed

**Project No.**

V401

**Department/Division/Contact**

Engineering/Michelle Scoma

**Project Duration**

Fiscal Year Start = 2023/24  
Fiscal Year End = 2023/24

**Project Location or Request**

City Hall



**Strategic Goal Relevance**

Organizational Efficiency

**Operating Cost Impacts of Project/Request**

There will be an increase in fuel and maintenance costs for the additional vehicle.

**Project Description**

A short bed truck is needed for Engineering staff to utilize when going into the field for a number of reasons, including site visits ranging from encroachment permit inspections to Capital projects. This would be a 2nd truck as our current one is used by the City Inspector and he's out in the field most of the time. This 2nd truck would be useful for the other Engineers who often need to visit their active construction project sites or may need to meet with contractors for permits. A truck, rather than using the sedan that's typically left in the City parking lot would be beneficial for any tools that may be needed to place in the back. Procurement will be made through cooperative purchasing or competitive bidding.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 60,000					\$ 60,000
Other							\$ -
<b>Total Expenditures</b>	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 248 Development Svcs		\$ 60,000					\$ 60,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

(1) Type III Fire Engine

**Project No.**

V222

**Department/Division/Contact**

Fire / TJ Thomas

**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2023/24

**Project Location or Request**

Fire Station #33 (McBean Park)



**Strategic Goal Relevance**

Organizational Efficiency - This new equipment/technology will improve efficiency and reliability of emergency response.

**Operating Cost Impacts of Project/Request**

No increase in fuel or maintenance costs for this replacement vehicle.

**Project Description**

This vehicle is based upon the California OES / CAL FIRE wildland engine specifications and offers the best solution to meet the City's needs, while realizing substantial cost savings by purchasing under the State competitively bid purchasing process. The City's continued annexations of unimproved areas and the growing threat of fires in these areas, has stressed the importance of preparedness and response to fires in remote areas (primarily wildfires). At present, the City operates two Type III wildland engines, one of which went into service in 1999. This vehicle is in need of replacement as it has had several extensive and costly repairs including two engine rebuilds. A new Type III engine is needed so that the City has two reliable units for fighting fires in off-road areas.

**CAPITAL COSTS**

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment	\$ 477,000	\$ 28,000					\$ 505,000
Other (Specify)							\$ -
<b>Total Expenditures</b>	<b>\$ 477,000</b>	<b>\$ 28,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 505,000</b>

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Funding Sources</b>							
Fund: 100 General Fund	\$ 477,000	\$ 28,000					\$ 505,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	<b>\$ 477,000</b>	<b>\$ 28,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 505,000</b>

**City of Lincoln**  
**Fiscal Year 2023-25 Budget**



**Project Title**  
 (1) Type VI Fire Engine

**Project No.**  
 V402

**Department/Division/Contact**  
 FIRE/TJ Thomas



**Project Duration**  
 Fiscal Year Start = 2023/24  
 Fiscal Year End = 2023/24

**Project Location or Request**  
 Fire Station

**Strategic Goal Relevance**  
 Organizational Efficiency

**Operating Cost Impacts of Project/Request**  
 Equivalent to existing Type VI engine that it will be replacing.

**Project Description**  
 A new Type VI Engine is necessary for the replacement of unit #1751, a 1999 Type VI Engine. This new engine will provide the fire department with a better equipped vehicle capable of more reliable access to the City's small lots, ravine and open space areas, golf courses and trail systems that Type I or III Engines cannot typically access. Procurement will be made through cooperative purchasing or competitive bidding.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 525,000					\$ 525,000
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 525,000	\$ -	\$ -	\$ -	\$ -	\$ 525,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 100 General Fund		\$ 525,000					\$ 525,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 525,000	\$ -	\$ -	\$ -	\$ -	\$ 525,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

(10) Scott Breathing Apparatus

**Project No.**

V403

**Department/Division/Contact**

FIRE/TJ Thomas

**Project Duration**

Fiscal Year Start = 2023/24  
Fiscal Year End = 2023/24

**Project Location or Request**

Fire Stations

**Strategic Goal Relevance**

Organizational Efficiency

**Operating Cost Impacts of Project/Request**

Minimal impact to FD operational budget for hydrostatic testing (<\$500.00 YR)



**Project Description**

The Fire Department has identified a need for an additional ten (10) self contained breathing apparatus (SCBA) with spare cylinders and masks. SCBAs provide firefighters with respiratory protection in environments that are immediately dangerous to life and health. Purchasing these additional ten SCBA units continues the process of updating and fully equipping all of the fire department's apparatus with the same breathing apparatus. Procurement will be made through cooperative purchasing or competitive bidding.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 125,000					\$ 125,000
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 100 General Fund		\$ 125,000					\$ 125,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

(2) Fire Department Pickup Trucks

**Project No.**

V404

**Department/Division/Contact**

FIRE/TJ Thomas

**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2023/24

**Project Location or Request**

Fire Stations



**Strategic Goal Relevance**

Organizational Efficiency will be enhanced.

**Operating Cost Impacts of Project/Request**

Equivalent to the vehicles being replaced.

**Project Description**

Two new 4X4 utility vehicles are needed for the Fire Department to replace two of its aging vehicles; Unit #1701 and Unit #1702, both 2004 model year vehicles. These updated vehicles will be utilized by FD staff for emergency response and general utility purposes in the field. Procurement will be made through cooperative purchasing or competitive bidding.

**CAPITAL COSTS**

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 204,000					\$ 204,000
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 204,000	\$ -	\$ -	\$ -	\$ -	\$ 204,000

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Funding Sources</b>							
Fund: 100 General Fund		\$ 204,000					\$ 204,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 204,000	\$ -	\$ -	\$ -	\$ -	\$ 204,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**  
(1) Type I Fire Engine

**Project No.**  
V504

**Department/Division/Contact**  
FIRE/TJ Thomas



**Project Duration**  
Fiscal Year Start = 2024/25  
Fiscal Year End = 2024/25

**Project Location or Request**  
Fire Station

**Strategic Goal Relevance**  
Organizational Efficiency

**Operating Cost Impacts of Project/Request**

**Project Description**  
A new Type I Engine is necessary for the replacement of unit 1787, a 2006 Type I engine that has 120,000 miles on the odometer. The new fire vehicle will provide the department with a well equipped, reliable frontline engine. The 2006 fire engine being replaced will either serve as a reserve unit or be surplus after the new engine arrives. Please note: As has been the case for some time, not only are prices for new fire fighting vehicles and other specialized equipment extraordinarily high, but lead times can be extremely long. Placing an order in FY 24/25 will likely lead to a delivery date in FY 26/27 or possibly later if no improvement is seen in supply line problems and labor shortages. Procurement will be made through cooperative purchasing or competitive bidding.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment			\$ 1,100,000				\$ 1,100,000
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -	\$ 1,100,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 100 General Fund			\$ 1,100,000				\$ 1,100,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -	\$ 1,100,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

(2) Police Dept Detective Vehicles

**Project No.**

V405

**Department/Division/Contact**

Police/Matt Williamson



**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2023/24

**Project Location or Request**

Police Department

**Strategic Goal Relevance**

Organizational Efficiency will be enhanced.

**Operating Cost Impacts of Project/Request**

There will be an increase in fuel and maintenance costs for the additional vehicles.

**Project Description**

Two new, unmarked Dodge Durangos or equivalent SUV's are needed in the police department for administrative use and/or use by detectives in the course of investigations. Procurement will be made through cooperative purchasing or competitive bidding.

**CAPITAL COSTS**

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 120,000					\$ 120,000
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Funding Sources</b>							
Fund: 100 General Fund		\$ 120,000					\$ 120,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

(4) Police Patrol Vehicles

**Project No.**

V406

**Department/Division/Contact**

Police/Matt Williamson



**Project Duration**

Fiscal Year Start = 2023/24  
Fiscal Year End = 2023/24

**Project Location or Request**

Police Department

**Strategic Goal Relevance**

Organizational Efficiency

**Operating Cost Impacts of Project/Request**

No additional cost over vehicles that are being replaced.

**Project Description**

As the police department's fleet ages, there is a continuous need to replace the vehicles that are the oldest or have the highest mileage. This year, four completely equipped Dodge Chargers or Durangos or equivalent are needed. The selection of Dodge Chargers or Durangos as replacement vehicles is based on both experience and cost considerations. Procurement will be made through cooperative purchasing or competitive bidding.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 280,000					\$ 280,000
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ 280,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 100 General Fund		\$ 280,000					\$ 280,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ 280,000



**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

(1) Cargo Van

**Project No.**

V407

**Department/Division/Contact**

Police/Matt Williamson



**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2023/24

**Project Location or Request**

Police Department

**Strategic Goal Relevance**

Organizational Efficiency will be enhanced.

**Operating Cost Impacts of Project/Request**

There will be an increase in fuel and maintenance costs for the additional vehicle.

**Project Description**

The police department would like to purchase a Ford Transit Cargo van or equivalent to use for transporting crime scene investigation materials and evidence. It may also be used for transporting various bulk materials or larger items needed to support police activities. Procurement will be made through cooperative purchasing or competitive bidding.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 50,000					\$ 50,000
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 100 General Fund		\$ 50,000					\$ 50,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

(2) Police Department Volunteer Vehicles

**Project No.**

V408

**Department/Division/Contact**

Police/Matt Williamson

**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2023/24



**Project Location or Request**

Police Department

**Strategic Goal Relevance**

Organizational Efficiency will be enhanced.

**Operating Cost Impacts of Project/Request**

There will be an increase in fuel and maintenance costs for this additional vehicle.

**Project Description**

Two new pickup trucks, such as Ford Mavericks or equivalent, are needed for use by the police department's Citizen On Patrol (COP) volunteers in their patrols around the City. The vehicle will also be used to transport and set up radar trailers as well as assisting officers in picking up or transporting various items (bicycles, dumped objects, etc.). Procurement will be made through cooperative purchasing or competitive bidding.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 80,000					\$ 80,000
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 100 General Fund		\$ 80,000					\$ 80,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

(1) Ford F250 Utility Truck

**Project No.**

V409

**Department/Division/Contact**

Public Works/Parks/Scott Boynton



**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2023/24

**Project Location or Request**

Corporation Yard

**Strategic Goal Relevance**

Organizational Efficiency will be enhanced.

**Operating Cost Impacts of Project/Request**

There will be an increase in fuel and maintenance costs for these additional vehicles.

**Project Description**

The Parks division needs an additional Ford F250 model or equivalent to carry heavy loads and to tow equipment, such as tractors, that are used throughout the city. The truck will be equipped with a tow package, lightbar, bed liner and utility body. The utility body is needed for storage of tools, fittings and other hardware. The truck will be used for a wide variety of repair activities on the City's parks and facilities. Purchase of this utility truck with service body will improve organization and efficiency and is contingent upon the hiring of one additional worker. Procurement will be made through cooperative purchasing or competitive bidding.

**CAPITAL COSTS**

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 85,000					\$ 85,000
Other (Specify)		.					\$ -
<b>Total Expenditures</b>	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Funding Sources</b>							
Fund: 285 Maintenance CFD		\$ 85,000					\$ 85,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

(1) Ford F250 Utility Truck

**Project No.**

V410

**Department/Division/Contact**

Public Works/Facilities/Scott Boynton



**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2023/24

**Project Location or Request**

Corporation Yard

**Strategic Goal Relevance**

Organizational Efficiency

**Operating Cost Impacts of Project/Request**

No increase over the vehicle being replaced.

**Project Description**

A Ford F250 model or equivalent is needed to carry heavy loads and to tow equipment, such as tractors, that are used throughout the city. The truck will be equipped with a tow package, lightbar, bed liner and utility body. The utility body is needed for storage of tools, fittings and other hardware. The truck will be used for a wide variety of repair activities on the city's parks and facilities. Purchase of this utility truck with service body will improve organization and efficiency. This truck will replace an existing 2006 Ford F250. Procurement will be made through cooperative purchasing or competitive bidding.

**CAPITAL COSTS**

	<i>Prior Years Actual</i>	<i>FY 23/24 Budget</i>	<i>FY 24/25 Budget</i>	<i>FY 25/26 Budget</i>	<i>FY 26/27 Budget</i>	<i>Future Years Budget</i>	<i>Total</i>
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 85,000					\$ 85,000
Other (Specify)		.					\$ -
<b>Total Expenditures</b>	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000

	<i>Prior Years Actual</i>	<i>FY 23/24 Budget</i>	<i>FY 24/25 Budget</i>	<i>FY 25/26 Budget</i>	<i>FY 26/27 Budget</i>	<i>Future Years Budget</i>	<i>Total</i>
<b>Funding Sources</b>							
Fund: 100 General Fund		\$ 32,500					\$ 32,500
Fund: 270 LLAD		\$ 42,500					\$ 42,500
Fund: 285 Maintenance CFD		\$ 10,000					\$ 10,000
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000



**Project Title**

(1) Chevy Silverado 1500 Truck

**Project No.**

V411

**Department/Division/Contact**

Public Works/Parks/Scott Boynton

**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2023/24



**Project Location or Request**

Corporation Yard

**Strategic Goal Relevance**

Organizational Efficiency

**Operating Cost Impacts of Project/Request**

There will be an increase in fuel and maintenance costs for this additional vehicle.

**Project Description**

One Chevy Silverado 1500 or equivalent is needed to carry materials, tools, and equipment that are used throughout the city. The trucks will be equipped with a tow package, lightbar, and bed liner. The truck will be used for a wide variety of repair activities on the City's parks and facilities and will improve organization and efficiency. The purchase of this vehicle is contingent upon the approval of a Utilities Maintenance Supervisor in 23/24. Procurement will be made through cooperative purchasing or competitive bidding.

**CAPITAL COSTS**

	<i>Prior Years Actual</i>	<i>FY 23/24 Budget</i>	<i>FY 24/25 Budget</i>	<i>FY 25/26 Budget</i>	<i>FY 26/27 Budget</i>	<i>Future Years Budget</i>	<i>Total</i>
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 60,000					\$ 60,000
Other (Specify)		.					\$ -
<b>Total Expenditures</b>	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000

	<i>Prior Years Actual</i>	<i>FY 23/24 Budget</i>	<i>FY 24/25 Budget</i>	<i>FY 25/26 Budget</i>	<i>FY 26/27 Budget</i>	<i>Future Years Budget</i>	<i>Total</i>
<b>Funding Sources</b>							
Fund: 100 General Fund		\$ 20,000					\$ 20,000
Fund: 270 LLAD		\$ 20,000					\$ 20,000
Fund: 285 Maintenance CFD		\$ 20,000					\$ 20,000
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**  
(1) Toro Field groomer

**Project No.**  
V412

**Department/Division/Contact**  
Public Works/Parks/Scott Boynton

**Project Duration**  
Fiscal Year Start = 2023/24  
Fiscal Year End = 2023/24

**Project Location or Request**  
Corporation Yard

**Strategic Goal Relevance**  
Organizational Efficiency /Infrastructure

**Operating Cost Impacts of Project/Request**



**Project Description**  
Baseball and softball fields require routine maintenance on the infields. A field groomer allows staff to properly drag and prep all skinned infields, warning tracks etc. Sites to utilize and benefit from this equipment are: Foskett Park with 4 fields and 4 warning tracks, Wilson Park with 2 fields and 2 warning tracks, McBean Stadium with warning tracks, 12 Bridges Park with 2 fields and 1 warning track, Pete Singer park with 2 fields, and one field at Joiner Park. Procurement will be made through cooperative purchasing or competitive bidding.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 45,000					\$ 45,000
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 100 General Fund		\$ 10,000					\$ 10,000
Fund: 270 LLAD		\$ 35,000					\$ 35,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000



**Project Title**

(1) Chevy Silverado 1500 Truck

**Project No.**

V501

**Department/Division/Contact**

Public Works/Parks/Scott Boynton

**Project Duration**

<b>Fiscal Year Start =</b>	2024/25
<b>Fiscal Year End =</b>	2024/25



**Project Location or Request**

Corporation Yard

**Strategic Goal Relevance**

Organizational Efficiency

**Operating Cost Impacts of Project/Request**

There will be an increase in fuel and maintenance costs for these additional vehicles.

**Project Description**

One Chevy Silverado 1500 model or equivalent is needed to carry materials, tools, and equipment that are used throughout the city. The truck will be equipped with a tow package, lightbar, and bed liner. The truck will be used for a wide variety of repair activities on the city's parks and facilities, and will improve organization and efficiency. The purchase of this vehicle is contingent upon the backfill of a Utilities Maintenance Supervisor. Procurement will be made through cooperative purchasing or competitive bidding.

**CAPITAL COSTS**

	<i>Prior Years Actual</i>	<i>FY 23/24 Budget</i>	<i>FY 24/25 Budget</i>	<i>FY 25/26 Budget</i>	<i>FY 26/27 Budget</i>	<i>Future Years Budget</i>	<i>Total</i>
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment			\$ 60,000				\$ 60,000
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000

	<i>Prior Years Actual</i>	<i>FY 23/24 Budget</i>	<i>FY 24/25 Budget</i>	<i>FY 25/26 Budget</i>	<i>FY 26/27 Budget</i>	<i>Future Years Budget</i>	<i>Total</i>
<b>Funding Sources</b>							
Fund: 100 General Fund			\$ 20,000				\$ 20,000
Fund: 270 LLAD			\$ 20,000				\$ 20,000
Fund: 285 Maintenance CFD			\$ 20,000				\$ 20,000
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

(1) Crafcro SS 125D Pavement Crack Sealer

**Project No.**

V413

**Department/Division/Contact**

Public Works/Streets/Mark Swarsbrook

**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2023/24

**Project Location or Request**

Corporation Yard



**Strategic Goal Relevance**

Organizational efficiency will be enhanced.

**Operating Cost Impacts of Project/Request**

No increase over the cost of operating the unit being replaced.

**Project Description**

Crack sealing is an important part of maintaining street pavement since sealing prevents the intrusion of water below the pavement surface and the subsequent development of potholes. The Crafcro 125 is an appropriately sized unit for the typical sealing operations performed by a small crew. The existing unit owned by the city is a year 2000 model in a deteriorated condition. Procurement will be made through cooperative purchasing or competitive bidding.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 90,000					\$ 90,000
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 223 Streets Fund-TDA		\$ 90,000					\$ 90,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000



**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

(1) MRL Trailer with Two Thermal Pots

**Project No.**

V414

**Department/Division/Contact**

Public Works/Streets/Mark Swarsbrook

**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2023/24

**Project Location or Request**

Corporation Yard



**Strategic Goal Relevance**

Operating efficiency will be enhanced.

**Operating Cost Impacts of Project/Request**

Slight increase in fuel and maintenance costs for this replacement equipment.

**Project Description**

This trailer-mounted marking equipment will provide the Streets division with an efficient means of heating thermo plastic for striping and lettering pavement. Thermo plastic is better than paint, but needs to be heated and applied at 400 degrees. Thermoplastic marking lasts 5-7 years on pavement and maintains a good appearance over time since wear and tear have less effect than they do on paint. The proposed equipment will be replacing a 2002 model unit that only has one melter. The single melter makes it very difficult and wasteful when it comes time to switch the colors between white and yellow. After draining the previous color, the preferred color must be added until the new color is prominent which is a very inefficient process. The new trailer will have the capability to heat both colors separately at the same time and be able to carry the applicators and material to the job, enabling the crew to efficiently apply long-lasting markings to the roadway. Procurement will be made through cooperative purchasing or competitive bidding.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 100,000					\$ 100,000
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 223 Streets		\$ 100,000					\$ 100,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

(1) Vactor 2100i

**Project No.**

V415

**Department/Division/Contact**

Public Works/Streets/Mark Swarsbrook

**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2023/24

**Project Location or Request**

Corporation Yard



**Strategic Goal Relevance**

Organizational Efficiency

**Operating Cost Impacts of Project/Request**

No increase in fuel or maintenance costs for this replacement vehicle.

**Project Description**

The Streets division, which handles stormwater drain maintenance and water distribution repairs, would like to purchase a new Vactor or equivalent vacuum truck to replace their existing, outdated and deteriorated 2003 model, inherited from the wastewater division. The 2003 vehicle has been in use for many years and lacks performance, adequate water storage to efficiently clean storm drain lines, and sufficient debris body capacity to contain excavation material from water line repairs. The new vactor would enable crews to clean storm drains without having to fill up the water tanks multiple times for one job. Additional upgraded pump and reel components will improve the operation of drainage line cleaning nozzles. The new Vactor also features engine and exhaust systems fully compliant with the current Air Resources Board regulations. Procurement will be made through cooperative purchasing or competitive bidding.

**CAPITAL COSTS**

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 762,000					\$ 762,000
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 762,000	\$ -	\$ -	\$ -	\$ -	\$ 762,000

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Funding Sources</b>							
Fund: 223 Streets		\$ 254,000					\$ 254,000
Fund: 285 Maintenance CFD		\$ 254,000					\$ 254,000
Fund: 711 Water Capital		\$ 254,000					\$ 254,000
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 762,000	\$ -	\$ -	\$ -	\$ -	\$ 762,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

(1) MRL Mini Mac 400 Thermo Striper

**Project No.**

V502

**Department/Division/Contact**

Public Works/Streets/Mark Swarsbrook

**Project Duration**

<b>Fiscal Year Start =</b>	2024/25
<b>Fiscal Year End =</b>	2024/25

**Project Location or Request**

Corporation Yard



**Strategic Goal Relevance**

Organizational efficiency

**Operating Cost Impacts of Project/Request**

There will be an increase in fuel and maintenance costs for this additional equipment.

**Project Description**

This CIP request is for the actual applicator (machinery) that puts down the hot thermo which is used for striping local roads and streets. The Streets division currently uses a walk behind handliner Graco 200TC designed for stencil work, arrows, stop legends and bars. In contrast, the Mini Mac 400 proposed here would allow staff to apply long lines without having to fill up 4 to 5 times for one block and will reduce the possibility of heat exhaustion for staff members currently walking behind a 400 degree pot for 8 hours. City streets are in constant need of maintenance in the restriping of fog lines, bicycle lanes, NEV lanes, and numerous other configurations. Procurement will be made through cooperative purchasing or competitive bidding.

**CAPITAL COSTS**

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment			\$ 90,000				\$ 90,000
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ 90,000

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Funding Sources</b>							
Fund: 223 Streets			\$ 90,000				\$ 90,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ 90,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

(1) Ford F350 Utility truck with crane

**Project No.**

V503

**Department/Division/Contact**

Public Works/Streets/Mark Swarsbrook

**Project Duration**

<b>Fiscal Year Start =</b>	2024/25
<b>Fiscal Year End =</b>	2024/25



**Project Location or Request**

Corporation Yard

**Strategic Goal Relevance**

Organizational efficiency

**Operating Cost Impacts of Project/Request**

No increase in fuel or maintenance costs over the vehicle being replaced.

**Project Description**

A Ford F350 truck or equivalent with lift gate and crane is needed to replace one 2002 model that is in a deteriorated condition. The new truck will be used to tow heavy equipment such as pavement rollers, striper machines, compressors and to lift and carry heavy items such as fire hydrants, pumps, and generators. The heavy duty weight rating is needed in order to legally and safely pull some of the heavier trailers in the Streets Division. Equipped with a utility body, this configuration is also the most efficient and functional for use as an on-call vehicle. Procurement will be made through cooperative purchasing or competitive bidding.

**CAPITAL COSTS**

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment			\$ 125,000				\$ 125,000
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ 125,000

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Funding Sources</b>							
Fund: 223 Streets-TDA			\$ 125,000				\$ 125,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ 125,000

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

(1) Sewer Pump Nicolaus Rd

**Project No.**

V416

**Department/Division/Contact**

Public Works/Wastewater/Aaron Hookins

**Project Duration**

<b>Fiscal Year Start =</b>	2023/24
<b>Fiscal Year End =</b>	2023/24

**Project Location or Request**

Nicolaus Rd Lift Station

**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

Equivalent to current operations



**Project Description**

Staff has identified Nicolaus Rd Lift Station to be the most critical site in the city's wastewater collections assets. Currently there are three pumps on site, two 60 horsepower pumps and one 20 horsepower pump. The 60 H.P. pumps were installed in 2013 and 2016. The 2013 pump needs to be replaced as the primary pump due to excess wear and age. It can be rebuilt for use as a back-up. Nicholas Rd Lift Station is one of the City's largest Lift Stations and we need to have a pump continuously on standby in case of failure. Procurement will be made through cooperative purchasing or competitive bidding.

**CAPITAL COSTS**

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 95,000					\$ 95,000
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ 95,000

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Funding Sources</b>							
Fund: 721 Wastewater Capital		\$ 95,000					\$ 95,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ 95,000

## Technology

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FUTURE YEARS	TOTAL
T002	Citywide software	\$ 1,403,450	\$ 500,000					\$ 1,903,450
T006	City Hall Interior Security Camera installation	\$ 70,000	\$ 80,000					\$ 150,000
T241	Fire Station Alerting System upgrade		\$ 217,800	\$ 27,825				\$ 245,625
T242	Document Storage refresh		\$ 90,000					\$ 90,000
<b>CURRENT FISCAL YEAR PROJECTS</b>		\$ 1,473,450	\$ 887,800	\$ 27,825	\$ -	\$ -	\$ -	\$ 2,389,075

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

City-wide Financial Software

**Project No.**

T002

**Department/Division/Contact**

City Manager/Information Technology/Jennifer Brown

**Project Duration**

<b>Fiscal Year Start =</b>	2018/19
<b>Fiscal Year End =</b>	2023/24

**Project Location or Request**

City-wide software which meets the needs of all departments either replacing or interfacing with existing software. Creating efficiencies and adding functionality to departments city-wide.

**Strategic Goal Relevance**

Organizational Efficiency; Team Cohesion

**Operating Cost Impacts of Project/Request**

Current systems in place require ongoing maintenance and support so assumption is that ongoing costs for the new software would be similar to costs for current software.

**Project Description**

Purchase software designed to enhance all aspects of City operations through a flexible automated system that communicates across city and departmental functions. All modules should be fully-integrated to the general ledger accounting functions to eliminate redundant data entry and quickly update the general ledger to avoid errors and provide current and accurate financial accounting. Software package would include all aspects of accounting, grants management, Payroll, Timecards, HR functions, Budgeting, Purchasing and inventory and more. Entries into one module are reflected in all related modules. Additional modules would include a GIS-centric database which allows permitting, managing inspections, tracking projects and allows payments to be processed.

**CAPITAL COSTS**

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment	\$ 1,403,450	\$ 500,000					\$ 1,903,450
Other (Specify)							\$ -
<b>Total Expenditures</b>	<b>\$ 1,403,450</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,903,450</b>

	<b>Prior Years Actual</b>	<b>FY 23/24 Budget</b>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>	<b>FY 26/27 Budget</b>	<b>Future Years Budget</b>	<b>Total</b>
<b>Funding Sources</b>							
Fund: 630 Technology Fund	\$ 1,403,450	\$ 500,000					\$ 1,903,450
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	<b>\$ 1,403,450</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,903,450</b>

**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

City Hall / Library Camera Security Project

**Project No.**

T006

**Department/Division/Contact**

IT/Facilities

**Project Duration**

Fiscal Year Start = 2022/23  
Fiscal Year End = 2023/24

**Project Location or Request**

City Hall and Twelve Bridges Library

**Strategic Goal Relevance**

Organizational Efficiency / Infrastructure

**Operating Cost Impacts of Project/Request**

**Project Description**

Security cameras at City Hall and Twelve Bridges Library. Main entry points, lobby, server room and stairwells. We are required to store the recorded data for a year so staff would do a cost analysis for on-prem vs cloud storage options.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment / Fees	\$ 70,000	\$ 80,000					\$ 150,000
Other (Specify)							\$ -
<b>Total Expenditures</b>	<b>\$ 70,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 243 Admin PFE	\$ 40,000	\$ 50,000	\$ -	\$ -			\$ 90,000
Fund: 244 Library PFE	\$ 30,000	\$ 30,000					\$ 60,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	<b>\$ 70,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>



**City of Lincoln  
Fiscal Year 2023-25 Budget**



**Project Title**

Fire Station Alerting System Upgrade

**Project No.**

T241

**Department/Division/Contact**

FIRE - TJ Thomas/John Ferry

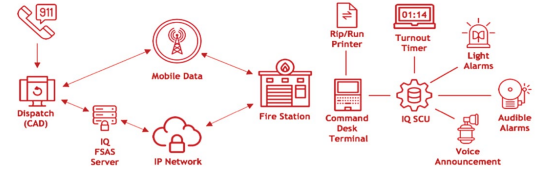
**Project Duration**

Fiscal Year Start = 2023/24  
Fiscal Year End = 2024/25

**Project Location or Request**

LPD/LFD Dispatch and all three Lincoln Fire Stations

**IQ FSAS Basic System Configuration**



**Strategic Goal Relevance**

Infrastructure

**Operating Cost Impacts of Project/Request**

Annual software maintenance of \$27,825 beyond the 1st year.

**Project Description**

Timely notification for emergency responders is a critical part of the emergency response cycle where every second counts. Firefighters are alerted for emergency incidents by means of a Fire Station Alerting System (FSAS). The existing FSAS systems are all more than 16 years old, and have thus surpassed their life expectancy. As such they are proving to be unreliable and very costly to maintain. The current systems are no longer supported by the manufacturer due to their age. Staff have researched available options to upgrade and replace the FSAS systems at each of the City's three fire stations, and the Police & Fire Dispatch center. These upgrades will include new technology to enhance dispatching resources using automatic vehicle locating (AVL) to assign the closest unit to an incident, more efficient means of alerting crews with audible tones and lights, providing real time tracking along with a variety of other technological enhancements. This upgrade is critical to the continued high functioning operation of the fire department.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 217,800					\$ 217,800
Contingency			\$ 27,825				\$ 27,825
<b>Total Expenditures</b>	\$ -	\$ 217,800	\$ 27,825	\$ -	\$ -	\$ -	\$ 245,625

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 100 General Fund		\$ 217,800	\$ 27,825				\$ 245,625
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 217,800	\$ 27,825	\$ -	\$ -	\$ -	\$ 245,625



**Project Title**

SIRE Retirement - Document Storage Refresh

**Project No.**

T242

**Department/Division/Contact**

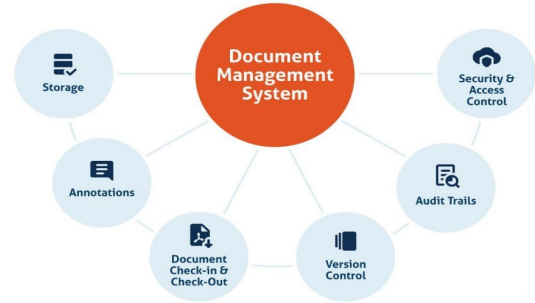
Information Technology/City Clerk

**Project Duration**

Fiscal Year Start = 2023/24  
 Fiscal Year End = 2023/24

**Project Location or Request**

City Hall



**Strategic Goal Relevance**

**Operating Cost Impacts of Project/Request**

**Project Description**

The current document management system used by the City (SIRE) has reached end of life. It is no longer supported by the vendor therefore it is a priority to move to a new platform. This project will also allow us to more readily make documents available to interested parties through a web portal where public can search and download.

**CAPITAL COSTS**

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Expenditures</b>							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 90,000					\$ 90,000
Other (Specify)							\$ -
<b>Total Expenditures</b>	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000

	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
<b>Funding Sources</b>							
Fund: 600 Internal Services		\$ 90,000					\$ 90,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
<b>Total Funding Sources</b>	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000



## Gann Appropriations Limit Calculation FY 2023-24

Article XIII B of the California State Constitution, commonly referred to as the Gann Initiative or Gann Appropriations Limit, was adopted by California voters in 1980 and placed limits on the amount of proceeds of taxes that State and local agencies can appropriate and spend each year.

The limit is different for every agency and changes each year. The annual limit is based on the amount of tax proceeds that were authorized to be spent in FY 1978-79, modified for changes in inflation and population. Inflationary adjustments are based on increases in the California per capita income or the increase in non-residential assessed valuation due to new construction. An adjustment is also made based on changes in the City's population.

For FY 2023-24, the estimated tax proceeds appropriated by the City Council of the City of Lincoln are under the Limit. The Appropriation Limit for FY 2023-2043 is \$40,307,399. This is the maximum amount of tax proceeds the City is able to appropriate and spend in FY 2023-2043. The appropriations subject to the Limit are \$24,110,034 leaving the City with an appropriations capacity under the Limit of \$16,197,365.

Section 7910 of the State Government Code requires a governing body to annually adopt, by resolution, an Appropriations Limit for the upcoming fiscal year. The resolution adopting the FY 2022-23 budget includes language adopting this Gann Appropriations Limit calculation.

Per Capita Income Change Over Prior Year*	1.0444
Population Increase Over Prior Year	1.0218
Ratio of Change	1.0672
2022-23 Appropriation Limit	\$37,770,437
2023-24 Appropriation Limit	\$40,307,399
General Government Operating Appropriations	\$100,034,631
Less Exclusions: Non-Proceeds of Taxes	<u>\$ 75,924,597</u>
Total Appropriations Subject to Limit	\$ 24,110,034
Calculated Appropriations Limit	\$ 40,307,399
Margin:	<u>\$ 16,197,365</u>

\*The City Council reserves the right to adjust the Appropriations Limit by using the Consumer Price Index



# CITY OF LINCOLN POLICY AND PROCEDURE

<b>Department: Finance</b>	<b>Effective Date: 01/24/2023</b>
<b>Subject: Biennial Budget Policy</b>	<b>Supersedes: Resolution 2019-080 Budget Policy</b>
<b>Pages:6</b>	<b>Council Approval:</b>

## 1. Purpose

The Government Finance Officers Association (GFOA) recommends that governments adopt a policy that defines a balanced budget, commits to ensuring a balanced budget is maintained in order to provide the best possible service to taxpayers, and provides disclosure when deviation from a balanced budget occurs.

## 2. Introduction

The City of Lincoln is committed to sound financial management through integrity, prudent stewardship, planning, accountability, full disclosure, and communication. An adopted set of financial policies that are consistently followed will assist the City in achieving its current and future goals in a fiscally responsible and sustainable manner. These policies establish guidelines for developing and monitoring the City's operating and capital budget. The purpose of this Budget Policy is to enable the City to achieve and maintain a long-term stable and positive financial condition, as well as to provide guidelines for the preparation of the Biennial Budget.

## 3. Background

The City's fiscal year is July 1 through June 30. As such, the City shall adopt a Biennial Budget (which includes both the operating budget and the capital budget) in June of the first year of the biennium cycle. It is necessary for the City Council to adopt the budget prior to the beginning of the first fiscal year in the biennium cycle.

The City uses strategic planning to map its goals and manage the resources necessary for achieving them. The City's Strategic Plan defines the direction for the City and provides a framework for the strategies and activities of the departments. The budget process is composed of the following phases: identification of goals and objectives, budget development, budget review, budget adoption, and budget monitoring.

## 4. Fund Accounting

To provide proper accountability for the different kinds of resources, the accounting records of the City are organized into funds. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds are grouped into the



## CITY OF LINCOLN POLICY AND PROCEDURE

three main categories: Governmental Funds, Proprietary Funds, and Fiduciary Funds.

Governmental Funds: The City uses numerous individual governmental funds. Their reported fund balances are considered a measure of available spendable resources. These funds are maintained on a modified accrual basis of accounting. The major governmental funds are identified below:

- A. *General Fund:* The General Fund includes the general operating fund of the City. General property taxes, sales tax, franchise taxes, licenses, fines, and certain intergovernmental revenues are recorded in this fund. The General Fund primarily pays for public safety services, the library, and recreation.
- B. *Special Revenue Funds:* Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally or administratively restricted to expenditures for specific purposes. Some examples of special revenue funds used by the City include: the Local Gasoline Tax Fund, Public Facility Element Funds, and Community Service Funds.
- C. *Debt Service Funds:* Debt service funds are used to account for the accumulation of resources for the payment of principal, interest and related costs of the City's general long-term debt not paid from the special assessment fund.

Proprietary Funds: Proprietary Funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the City's Water, Wastewater, Solid Waste, and Airport operations (which are considered to be major funds) and Transit (which is reported as a non-major fund). The City of Lincoln maintains two different types of proprietary funds: Enterprise and Internal Service Funds.

- A. *Enterprise Funds:* Enterprise Funds are used to report the same functions presented as business type activities in the government-wide statements. The City of Lincoln uses enterprise funds to account for its water, wastewater, solid-waste, transit, and airport operations.
- B. *Internal Service Funds:* Internal Service Funds are an accounting method used to accumulate and allocate costs of providing services to other funds. The City of Lincoln uses the internal service funds to account for its vehicle and equipment fleet, facility maintenance, administrative services, and for its management of some general facilities, such as City Hall,

Fiduciary Funds: Fiduciary (trust) funds account for assets belonging to others, which are administered by the City such as the Police Trust and Agency Fund and the City's



# CITY OF LINCOLN POLICY AND PROCEDURE

Pension Trust Funds.

## 5. **Budget Development**

Budget development is a multi-step process that shall include opportunities for the public to be involved through-out the process. The following steps and principles shall be followed and/or incorporated during the budget development process.

- A. *Financial Projections:* Financial projections are based on City Council strategic priorities and forecasts of anticipated revenues and expenditures. It also provides a comprehensive, long-range analysis of the City's General Fund by incorporating economic assumptions and newly prioritized or mandated expenditures. As part of the budget process the City will provide a 5-year financial projection. The Capital Improvements Program (CIP) budget development process also uses the information from the financial projection, but initially begins with the identification and prioritization of capital improvement projects by City departments. The City's CIP shall provide a citywide assessment of infrastructure needs and will outline the proposed capital priorities.
- B. *Public Involvement:* Public involvement shall be encouraged in the biennium budget decision-making process through public hearings, public outreach, and the dissemination of accessible information. Public participation efforts will allow the City to improve performance by identifying public needs, priorities, and service-delivery expectations. Increased public involvement will allow the City to be more responsive to community needs, thereby increasing the value the public receives from City government.

## 6. **Budget Document**

The City Council shall require that the City Manager submit a proposed budget containing a complete financial plan for the biennial period.

- A. *Budget Document Components:* The budget shall strive to adhere to the GFOA best practices.
- B. *Amendment before adoption:* The City Council may adopt the budget with or without amendments. In amending the proposed budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law or for debt service.
- C. *Adoption:* The City Council will adopt the proposed budget by resolution on or before the last scheduled City Council meeting of the first fiscal year of the biennium period. Adoption of the budget will constitute appropriations of



## CITY OF LINCOLN POLICY AND PROCEDURE

the amounts specified therein as expenditures from the funds indicated and will constitute a levy of the property tax therein proposed. The adopting resolution shall include identification of total authorized revenues and expenditures by fund.

### 7. **Budget Principles**

The following principles will be adhered to during the budget process. The purpose of the identified budget principles is to facilitate sustainable fiscal health and to demonstrate that the City is committed to sound financial management.

- A. *Structurally Balanced Budget:* The City shall adopt and maintain a structurally balanced operating budget and an integrated capital budget. A biennial budget is structurally balanced when, over the course of the two fiscal years, ongoing revenues equal ongoing expenses, and limited duration or one-time revenues are only used for limited-duration or one-time costs. The City considers the budget structurally balanced when total expenditures/expenses are equal to total revenues plus fund balance for the biennium period. However, the budget is also balanced in situations where total expenditures/expenses are less than total revenues. There are also instances when the City might plan to spend excess fund balances accumulated from previous years (while maintaining established reserves) on one-time or non-routine expenditures. The City considers the budget to be balanced in this case also, provided the funding from previous years is available. This type of balanced budget is especially prevalent when capital projects are budgeted using proceeds from the issuance of bonds.
- B. *Planning:* The budget process will be coordinated so that major policy issues are identified prior to the budget approval date. This will allow City Council adequate time for consideration of appropriate decisions and analysis of the financial impacts.
- C. *Control and Accountability:* Each department director, appointed by the City Manager, will be responsible for the goals and objectives adopted and for monitoring their individual departmental budget for compliance with spending limitations. The Finance Director and the City Manager may transfer funds within the operations and maintenance or capital line items within a fund without City Council approval. All other transfers of appropriation or budget amendments that alter the original adopted budgets at the fund level require City Council approval as outlined in the following section.
- D. *Budget Amendments:* The City Council shall authorize any budget amendment that increases appropriations or revenues. This may only occur if the City Manager



## CITY OF LINCOLN POLICY AND PROCEDURE

certifies there are available revenues in excess of those estimated in the budget to accommodate the increased appropriation. In addition, in order to meet a public emergency affecting life, health, property, or the public peace, the City Council may make emergency appropriations to the adopted budget.

- E. *Reserves*: The Biennial Budget shall identify reserves required by reserve policies.
- F. *Surpluses*: During the budget process, each fund shall be reviewed to determine whether or not a surplus exists. A surplus exists when the available fund balance exceeds the total of proposed expenditures for the biennium period, funded reserves levels, and future planned projects or expenditures. In some situations, it may take several years or more to accumulate enough funds to pay for future planned projects or expenditures. If it is determined that a surplus exists, staff shall identify the surplus during the budget process and shall develop a plan to address the surplus. It is expected that all corrective actions to address surpluses be completed within a reasonable amount of time.
- G. *Encumbrances*: The City will not encumber funds for operating use at year-end.
- H. *Inter-fund Loans*: An evaluation of any interfund loan that is in effect shall be provided in accordance with the Inter-fund Loan policy.
- I. *Diversified Revenue*: The City shall strive to diversify its income through the identification of alternative revenue sources. The purpose of this requirement is to provide greater protection from economic downturns.
- J. *Realistic and Conservative Estimates*: Revenues shall be estimated realistically and conservatively, taking into account the volatile nature of various revenue sources.
- K. *Administration*: The benefits of a revenue source should exceed the cost of levying and collecting that revenue.
- L. *Non-Recurring Revenues*: Non-recurring revenues should be used only for non-recurring expenditures and not for budget balancing purposes.
- O. *Interest Income*: Interest income earned from investments will be distributed to the funds in accordance with the equity balance of the fund from which the monies were provided to be invested.
- P. *Intergovernmental Revenues*: All potential grants will be reviewed for any matching requirements and ongoing long-term maintenance and operations





## CITY OF LINCOLN POLICY AND PROCEDURE

expense and must be approved by the City Council and addressed in the adopted budget or amendments to the budget. All potential grants shall also be in compliance with the current Grants Management Policy. Operational requirements (ongoing costs) set up as a result of an awarded grant should be discontinued once the terms and conditions of the grant have been completed unless City Council approves continuance of the program and related expenses.

- Q. *Revenue Monitoring*: Revenues will be regularly compared to budgeted revenues as they are received. Variances will be investigated, and any abnormalities will be addressed with the City Council.



# CITY OF LINCOLN POLICY AND PROCEDURE

<b>Department: Citywide</b>	<b>Effective Date: 01/24/2023</b>
<b>Subject: Fund Reserve Policy</b>	<b>Supersedes: Resolution 2018-139 General Fund Reserve Policy</b>
<b>Pages: 4</b>	<b>Council Approval:</b>

## 1. Scope

The Governmental Accounting Standard Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, establishes classifications to provide consistency in fund balance reporting and greater transparency in the governmental sector. This fund balance/reserve policy defines those classifications, establishes appropriate levels of fund balance/reserves by various fund types, and the spending hierarchy associated with use and replenishment of reserves.

## 2. General Objectives

This policy serves as a measure of financial resources available in governmental and enterprise funds to mitigate current and future risks. Establishing a fund balance/reserve policy is the most responsible way to ensure against unanticipated events which would adversely affect the financial condition of the City and jeopardize the continuation of necessary public services.

A fund balance/reserve policy will ensure the City maintains adequate reserves and provides the capacity to: (1) meet daily cash flow financial needs, (2) secure and maintain investment grade bond ratings, (3) offset significant economic downturns or revenue shortfalls, and (4) provide funds for unforeseen expenditures related to emergencies.

## 3. Governmental Fund Classifications

The procedures for reporting certain categories of fund balance within the annual financial statements for the City's governmental funds are classified in one of the following categories:

- 3.1. ***Nonspendable*** – amounts that cannot be spent because they are either (a) not in spendable form, such as prepaid items, inventories, or long-term notes receivable; or (b) legally or contractually required to be maintained intact, such as the principal portion of an endowment.
- 3.2. ***Restricted*** – amounts that can be spent only for specific purposes stipulated by (a) external resource providers, such as creditors, grantors, contributors, or laws or regulations of other governmental entities; or (b) imposed by law through constitutional provisions or enabling legislation that creates the revenue source and restricts its use.



# CITY OF LINCOLN POLICY AND PROCEDURE

- 3.3. **Committed** – amounts that can be used only for the specific purposes determined by formal action of the City Council. Commitments are binding unless removed by the City.
- 3.4. **Assigned** – amounts approved by the City Manager intended to be used for specific purposes that are not restricted or committed.
- 3.5. **Unassigned** – the remaining portion of fund balance that does not fall into another category; applies to the General Fund only.

## 4. Description of Funds

### 4.1. Governmental Funds

- 4.1.1. General Fund – This fund has various classifications and is the only governmental fund that has unassigned fund balance. The target unassigned reserve is in addition to all other reserves or designation of fund balance which have expenditure authority limited to a specific purpose.
- 4.1.2. Special Revenue Funds – These funds are created with an underlying legal authority as an individual fund to account for proceeds from a specific revenue source that is legally restricted to expenditures for a specified purpose. Therefore, the residual balance at year end is reported as restricted.
- 4.1.3. Debt Service Fund – These funds are subject to certain restrictions associated with the issuance of bonds. This policy does not create any specific reservation within the debt service fund, but rather reports the end-of-the-year balances as restricted.
- 4.1.4. Capital Projects Funds – These funds are created to account for resources designated to construct or acquire governmental fixed assets or major capital improvements. Occasionally, projects extend beyond a single fiscal year. The other capital improvements funds are classified as committed for the outstanding project obligations because as the project is complete, the funds can be transferred back to the originating operating fund.

### 4.2. Enterprise Funds

- 4.2.1. The City has five enterprise funds, including three utility services funds, they are: water, wastewater collections, solid waste, transit, and airport. These funds should maintain a fund



# CITY OF LINCOLN POLICY AND PROCEDURE

balance level to provide adequate cash reserves to provide a good financial management plan.

## 5. Target Level

The fund balance/reserve levels established by this policy shall be in addition to all other reservations, including but not limited to amount reserved for debt service or renewal and replacement of long-lived assets.

The City will establish a fund balance target level to maintain adequate reserves for known and unknown contingencies such as, but not limited to: cash flow requirements, emergencies and local disasters, loss of major revenues sources, economic uncertainties, unanticipated expenditures, uninsured losses, capital projects, vehicle or equipment replacement, capital asset and infrastructure repair and replacement, etc.

- 5.1. General Fund - This fund shall strive to maintain operating revenues between a maximum of 25% and a minimum of 16.67% as an Unassigned Operating Reserve, this amount excludes resources that have been committed or assigned to some other purpose. This fund shall also maintain an Assigned Capital Replacement Reserve of at least \$500,000 up to a maximum of \$1,000,000. The City Manager may determine the use of these funds for Capital projects and purchases during the annual budget process. Finally, from time to time the City Council may designate an amount as a Committed Reserve for a specific purpose as determined by formal action of the City Council.
- 5.2. Special Revenue Funds – These funds will have no minimum reserve required.
- 5.3. Debt Service Funds – These funds shall maintain a minimum balance as outlined in bond covenants.
- 5.4. Capital Projects Funds – These funds will have no minimum reserve required.
- 5.5. Enterprise Funds - The enterprise operating funds shall strive to maintain at least 25% of Unassigned Operating Reserve, provided the enterprise fund is not in a deficit position.
- 5.6. All other funds have different objectives, cash flow patterns; therefore, the appropriate level of fund balance is determined on an as needed, case-by-case basis.

## 6. Spending Hierarchy

The City shall spend restricted amounts first unless there are legal documents that prohibit this practice. Prior to the use of unassigned fund balance amounts, the City



## **CITY OF LINCOLN POLICY AND PROCEDURE**

shall use committed funds, followed by assigned amounts, provided those classifications could be used.

In the event that the unassigned fund balance exceeds the target level, the excess may be utilized for any lawful purpose within the fund, preferably one-time expenditures which are not recurring operating costs.

In the event the unassigned fund balance falls below the target level prescribed, the City Manager shall present a solid plan to replenish the fund balance/reserve within three years.

### **7. Biennium Review**

During the budget adoption process for the biennium period, the Finance Director shall review the amounts of restricted, committed, and unassigned fund balance for compliance with the provisions of this policy.



# CITY OF LINCOLN POLICY AND PROCEDURE

<b>Department: Finance</b>	<b>Effective Date:</b>
<b>Subject: Financial Policies</b>	<b>Supersedes: Resolution 2020-11 Financial Reporting &amp; Resolution 2019-027 Financial Close</b>
<b>Pages: 4</b>	<b>Council Approval:</b>

## 1. Purpose

- 1.1. The City of Lincoln has a responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely, and to plan for the funding of services and facilities required by the public. The main financial goal is to preserve our quality of life by providing and maintaining adequate financial resources necessary to sustain a sufficient level of municipal services, and to respond to changes in the economy, the priorities of governmental and non-governmental organizations, and other changes that may affect our financial well-being.
- 1.2. Financial policies are general statements that ensure decisions will contribute to the attainment of this goal. Financial policies are central to a strategic, long-term approach to financial management. These policies are intended to establish a framework for providing quality services to the community in an efficient and effective manner within the limitations established in the policies.
- 1.3. Other related policies. The City has several other policies related to the financial stewardship of the City. Those policies may be found in the Council Policy Manual and include Accounts Receivable Refund Policy, Accounts Receivable Write Off Policy, Business License Credit Balance Refund Policy, Debt Management Policy, Fund Reserves Policy, Grant Management Policy, Interfund Policy, Investment Policy, OPEB Policy, Procurement Card Policy, and Travel Policy.
  - 1.3.1. These policies may be updated or revised from time to time in keeping with the best practices of the City. Additional financial policies may be added as needed and included in the Policy Manual.

## 2. Accounting, Auditing, and Financial Reporting

- 2.1. Financial Information. It is the policy of the City of Lincoln to provide all financial information in a thorough, timely fashion, and in a format that is easy for Council, citizens, and City employees to understand and utilize.
- 2.2. Accounting Standards. The City's accounting of financial systems shall be maintained in accordance with Generally Accepted Accounting Principles (GAAP), standards of the Governmental Accounting Standards Board



# CITY OF LINCOLN POLICY AND PROCEDURE

(GASB), and with the best practices of the Government Finance Officers Association (GFOA).

- 2.3. Annual Audit. An independent public accounting firm will perform an annual audit and its opinions will be included in the annual comprehensive financial report (ACFR). The ACFR will be reviewed with the FIOC and presented to the City Council no later than February 1<sup>st</sup> of the following year.
  - 2.3.1. The independent audit firm will be selected through a competitive process at least once every five years. The audit contract, and any extensions, will be awarded by the City Council.
  - 2.3.2. It is the City's goal to maintain accounting records, processes and procedures in such a manner as to receive an unqualified audit opinion and to maintain a Certificate of Achievement for Excellence in Financial Reporting from the GFOA.
- 2.4. In compliance with Government Code 53646(b) the Finance Director shall submit a quarterly Treasurer's report to the Financial Investment and Oversight Committee (FIOC) and the City Council. The Treasurer's report shall be in a format prescribed by the City Treasurer and in compliance with the City's Investment Policy.
- 2.5. In compliance with Government Code 41004 the City shall provide financial reporting displaying revenues and expenditures along with year-to-date budget amounts in an electronic and interactive format on the Financial Transparency Dashboard found on the City's website.
- 2.6. In compliance with City of Lincoln Municipal Code Section 3.24.040 the City shall provide a quarterly summary of purchases and warrants to be posted on the City's website.

## 3. Revenue

### 3.1. General Fund Revenue

- 3.1.1. The City will strive to develop and maintain a diversified and reliable revenue stream so as to avoid becoming overly dependent on any single type of revenue. Efforts will be directed to optimize existing revenue sources while periodically reviewing potential new revenue sources.
- 3.1.2. The City will pursue revenue collection and auditing to assure that moneys due the City are accurately received in a timely manner.
- 3.1.3. The City will seek reimbursement for State and Federal mandated costs whenever possible.

### 3.2. User Service Fees

- 3.2.1. The City may impose user fees wherever appropriate. Such fees will recover the cost of providing the service, including all direct and indirect costs, administrative overhead, depreciation, etc. The



## **CITY OF LINCOLN POLICY AND PROCEDURE**

Master Fee Schedule shall be reviewed and adjusted annually by the Consumer Price Index. An in-depth analysis shall be conducted at least once every five years to ensure that full cost recovery levels are identified and the appropriateness of user fees.

### **4. Financial Close**

- 4.1. Financial close is the process of verifying and adjusting account balances at the end of an accounting cycle to aid in the timely and accurate production of financial reports.
- 4.2. Finance staff will systematically close the financial period as soon as feasible after the end of the month.
  - 4.2.1. General Ledger sub ledgers or other supporting documents are reconciled to the general ledger on a monthly basis. Any exceptions will be clearly documented and approved by the Finance Director.
  - 4.2.2. All journal entries must be adequately documented and approved by the Finance Director or designee.
  - 4.2.3. Accruals and adjustments will be recorded in accordance with GAAP.
  - 4.2.4. Balance Sheet accounts shall be reconciled monthly. Reconciliations shall be reviewed and approved by the Finance Director or designee.
  - 4.2.5. Select revenues and expenses shall be reviewed on at least a quarterly basis for consistency and reasonableness.

### **5. Capitalization & Depreciation**

- 5.1. Capital assets should be purchased, constructed, or otherwise acquired in accordance with the City's Contracts and Procurement code, authorized in accordance with the approved budget, recorded at historical cost (or estimated historical cost if actual historical cost is unavailable) and depreciated over their useful lives, recorded in the appropriate financial statements in accordance with GAAP, and disposed of properly.
- 5.2. Assets can be tangible (land, buildings, building improvements, machinery, equipment, vehicles etc.) or intangible (software, easements, other ancillary charges necessary to place the asset into service).
- 5.3. The qualifying criteria for capital assets include:
  - 5.3.1. Cost of the individual item is \$5,000 or more
  - 5.3.2. Item has an initial useful life of over 1 year.
- 5.4. City resources expended on existing capital assets that either increase capacity or serviceability, or extend the assets total estimated useful life may be classified as a capital expense. Such improvements add value;





## CITY OF LINCOLN POLICY AND PROCEDURE

therefore, their cost should be capitalized as an asset. Significant additions or improvements are capitalized if:

- 5.4.1. The item cost exceeds \$5,000
- 5.4.2. Useful life of the asset is increased significantly
  
- 5.5. Donated assets shall be recorded at acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential or the amount at which a liability could be liquidated.
  
- 5.6. Finance is responsible for determining the estimated useful life of the asset purchased, constructed, or otherwise acquired. The best source for determining the estimated useful life of a capital asset is industry standard as provided by GAAP, GASB and best practices by GFOA. Based on current industry standards, the range of estimated useful lives by asset type is as follow:
  - 5.6.1. Building and improvements at 20 to 50 years
  - 5.6.2. Machinery and equipment at 5 to 15 years
  - 5.6.3. Land improvements at 20 years
  - 5.6.4. Infrastructure at 15 to 75 years
  
- 5.7. The City shall depreciate capital assets such as machinery, equipment, buildings and improvements, and infrastructure (roads, sidewalks, parks, etc.). Depreciation shall be performed on a straight-line basis over the expected useful life of the asset and in accordance with Generally Accepted Accounting Principles (GAAP).

# CITY OF LINCOLN

## DEBT MANAGEMENT POLICY

### PURPOSE

This Policy has been developed in accordance with practices recommended by the Government Finance Officers Association for the purpose of providing a framework for debt management and capital planning by the City. The guidelines established by this policy will govern the issuance and management of all debt funded for long term capital financing needs and short-term cash-flow needs.

Prudent management of the City's debt program is necessary to achieve cost-effective access to the capital markets and demonstrates a commitment to long-term financial planning. Changes in the capital markets and other unforeseen circumstances may require action which may deviate from this Policy. In cases which require exceptions to this Policy, the City Council approval will be necessary for implementation.

### SCOPE

These policies establish the restrictions within which the City of Lincoln and the City of Lincoln Public Financing Authority, on behalf of the City, may issue debt. Additionally, these policies apply to debt issued by the City on behalf of assessment, community facilities, or other special districts, as well as conduit debt.

### DEBT MANAGEMENT OBJECTIVES

This policy sets forth key objectives for the City in issuing and administering the City's debt, which are to:

- Maintain the City's sound financial position.
- Minimize debt service and issuance costs.
- Maintain access to cost-effective borrowing.
- Achieve and maintain highest reasonable credit rating.
- Ensure full and timely repayment of debt.
- Maintain full and complete financial disclosure and reporting.
- Ensure compliance with State and Federal laws and regulations.

### GOVERNING AUTHORITY AND RESPONSIBILITY

- A. Legal Authority: The City's debt portfolio for all City funds shall be administered in conformance with all applicable Federal, State, and other legal requirements, including the City Municipal Code. Article XVI, Section 18 of the California Constitution (the "debt limit") prohibits cities from entering into indebtedness or liability that in any year exceeds the income and revenue provided for such year unless the City first obtains two-thirds voter approval for the obligation. The City will comply with applicable law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates, and charges.
- B. Delegation of Authority: The City Council has assigned duties to the Finance Director for authorizing, managing, and coordinating activities related to the structure, issuance, and administration of the City's long-term and short-term debt. No debt obligations shall be presented to the City Council, including capital leases,

for their authorization without a joint assessment and approval by the City Manager and Finance Director. No department shall directly issue debt. Departments planning debt-financed capital programs or equipment acquisitions will work in close coordination with the Finance Department and the City Manager's Office to provide information and facilitate the issuance and ongoing administration of debt.

- C. Point of Contact: The Finance Director shall be responsible for maintaining good communication with rating agencies, investors, other service providers, and the general public regarding the City's financial condition and will enforce a policy of full disclosure.
- D. Policy Approval and Review: This Policy, adopted by City Council resolution, will be reviewed annually by the Finance Department to ensure its consistency with respect to the City's debt management objectives. It is the intention of the City Council that any modifications to this Policy will be reviewed by the Fiscal and Investments Oversight Committee (FIOC) and forwarded to the City Council with the Committee's recommendation, unless otherwise directed by the City council. Any modifications to this Policy are subject to City Council approved by resolution.
- E. Annual Debt Report: The Finance Department shall prepare an annual report to the City Council containing a summary of the City's current credit ratings, and outstanding and newly issued debt. This report shall be presented either separately or within another financial report.
- F. Professional Assistance: The Finance Director shall have the authority to periodically select service providers as necessary to meet legal requirements and minimize debt costs. Such services may include financial advisory, underwriting, trustee, verification agent, escrow agent, arbitrage consulting, special tax consulting, and bond counsel. To achieve appropriate balance between service and cost, the Finance Director is authorized to select such service providers through sole source selection or a competitive process using a Request for Proposals.
- G. Method of Sale: Except to the extent a competitive bidding process is required by law, the Finance Director shall determine the most appropriate manner in which to offer any securities to investors. The most common methods include a competitive bid, a negotiated sale and private placement.

#### TYPES AND PURPOSE OF DEBT

- A. Short-Term Debt: Short-term borrowing may be utilized for the temporary funding of operational cash flow deficits or anticipated revenues, where anticipated revenues are defined as an assured revenue source with the anticipated amount based on conservative estimates or until the structure of the take-out financing is finalized. The City will determine and utilize the least costly method for short-term borrowing. The City may issue short-term debt when there is a defined repayment source or amortization of principal, subject to the following policies:
  - i. Grant Anticipation Notes (GANs) are short-term notes that are repaid with the proceeds of State or Federal grants of any type. The City shall generally issue GANs only when there is no other viable source of funding for the

- project.
  - ii. Bond Anticipation Notes (BANs) are short-term notes issued prior to the issuance of long-term debt. It is anticipated that BANs will be retired, or taken-out, with long term debt or commercial paper. BANs will be issued only when there is no better alternative to reduce the overall cost of a financing program.
  - iii. Tax and Revenue Anticipation Notes (TRANs) shall be issued only if the sizing of the issue fully conforms to Federal IRS requirements and limitations.
  - iv. Lines of Credit shall be considered as an alternative to other short-term borrowing options. The lines of credit shall be structured to limit concerns as to Internal Revenue Code compliance.
- B. Long-Term : Debt issues may be used to finance essential capital facilities, projects and certain equipment where it is appropriate to spread the cost of the projects over more than one budget year. Projects which are not appropriate for spreading costs over future years will not be financed with long-term debt. Long-term debt will not, under any circumstances, be used to fund City operations.
- i. Current Coupon Bonds are bonds that pay interest periodically and principal at maturity. They may be used for both new money and refunding transactions. Bond features may be adjusted to accommodate the market conditions at the time of sale, including changing dollar amounts for principal maturities, offering discount and premium bond pricing, modifying call provisions, utilizing bond insurance, and determining how to fund the debt service reserve fund.
  - ii. Zero Coupon and Capital Appreciation Bonds pay interest only when principal matures. Interest continues to accrue on the unpaid interest, therefore representing a more expensive funding option. In the case of zero-coupon bonds, principal and interest, at one coupon rate, is repaid at maturity. In the case of Capital Appreciation Bonds, the value of the bond accretes until maturity. These types of bonds are prohibited under this Policy.
  - iii. Taxable Debt is debt whose interest payments are not tax-exempt for federal tax purpose to bondholders, but whose interest payments are taxable for federal income tax purposes. The City will consider the issuance of taxable debt when it is necessary for federal tax reasons or if these bonds would lower the overall cost of the financing.

The City may utilize the following types of municipal debt obligations to finance long-term capital projects. Long-term debt is only issued to finance the acquisition and/or construction of capital improvements unless otherwise decreed by court order or adjudicated settlement. Long term debt financing shall never be used to fund operating or maintenance costs.

### **Debt Types**

- A. New Money Bonds: New Money bonds are bonds issued to finance the cost of capital improvement projects or other large and extraordinary costs as approved by the City Council.
- B. Refunding Bonds: Pursuant to the California Government Code and various other

financing statutes, the City is authorized to issue bonds for the purpose of refunding any long-term obligation of the City, provided it produces economic benefit to the City.

- C. Land Secured Bonds: Proceeds from Land Secured Bonds may be used to finance local public improvements and are repaid with taxes levied or special assessments on the parcels of land that benefit from the improvements. Local streets, streetlights, landscaping, water pipelines and sanitary sewers are some examples of local improvements commonly financed by Land Secured Bonds. Land Secured Bonds shall be issued in accordance with the City's adopted Local Goals and Policies.
- D. General Obligation (GO) Bonds: The City may issue GO Bonds with two-thirds approval of a popular vote as stated in the California State Constitution (Article XVI, Section 18). GO Bonds are secured by a pledge of the full faith and credit of the City, or by a levy on property taxes to pay the debt service. GO Bonds are used to finance the acquisition, construction, or improvement of public facilities such as parks and public safety facilities.
- E. Pension Obligation Bonds: Pension Obligation Bonds may be issued to finance all or part of the City's unfunded pension liability and are a general obligation of the City. Typically, these bonds are issued at an interest rate which is lower than that being charged by CalPERS, the City's pension administrator.
- F. Enterprise Revenue Bonds: Enterprise Revenue Bonds may be issued to finance facilities for a revenue-producing enterprise and are payable from revenue sources generated and pledged by that enterprise. Water, sewer, and solid waste are examples of revenue-producing enterprises within the City.
- G. Lease Revenue Bonds: Lease Revenue Bonds are typically issued by the City of Lincoln Public Financing Authority, on behalf of the City. They are secured by and payable from a pledge of revenues consisting primarily of lease payments on the capital project being financed. The City's General Fund is obligated to pay these lease payments.
- H. Certificates of Participation (COP): COPs are a form of lease revenue bond which permits the investor to participate in a stream of lease payments, installment payments, or loan payments relating to the acquisition or construction of specific equipment, land, or facilities. The City is obligated to make these debt service payments.
- I. Lease Financing: The City may finance a capital asset by leasing it directly from the vendor or leasing company under a long-term agreement. This is essentially a lease-purchase contract with the lessor receiving a portion of each rental payment as tax-exempt interest.
- J. Tax Allocation Bonds: Before dissolution of California Redevelopment Agencies (RDAs) in 2012, the City of Lincoln RDA issued Tax Allocation Bonds using tax increment funds as a pledge for repayment. The taxes pledged to the repayment came from the increase of assessed value over and above a pre-established base. Dissolution of RDAs in 2012 has ended this type of debt from being issued by

California cities and counties. Notwithstanding the dissolution of RDA's, the City may issue refunding bonds that are secured by the tax increment pursuant to California law.

- K. Inter-Fund Advances and Loans: The City may provide loans between City funds for significant one-time purchases or critical construction projects. Such loans will be repaid by the applicable City funds, with interest on an annual basis of no less than the LAIF rate and no more than the City's pooled investments monthly yield to maturity.
- i. Short-term advances or loans between City funds for short-term cash flow needs (expected to be repaid within ninety days after the end of the current fiscal year) must be approved in advance in writing by the City Manager.
  - ii. Advances or loans between City funds which will not be repaid within ninety days after the end of the current fiscal year must be approved in advance by the City Council.
  - iii. Advances or loans between City funds which are not initially expected to extend beyond ninety days after the end of the current fiscal year, but which extend beyond this period must be approved by the City Council as soon as it is determined that the term of the loan or advance will extend beyond the fiscal year.
  - iv. Any adjustment to the terms of a fund advance or loan which will result in the extension of repayment, an increase in the repayment amount, a write-off or cancellation must be approved by the City Council.

Each advance or loan approved by the City Manager or City Council will be documented in writing and will provide the following information:

- i. the purpose of the advance or loan
- ii. the identification of the borrowing and lending fund or funds
- iii. the dollar amount of the advance or loan and the interest rate
- iv. the terms for repayment, including the dates for installment payments and maturity date on which all principal and unpaid interest will be due
- v. the source or repayment and the ability to repay the loan within the terms without causing a negative impact to the fund's financial position

All of the above conditions must be met in order to qualify for an advance or loan. The Finance Department will review the inter-fund advances and loans annually to determine compliance with the agreed upon terms.

- L. Conduit Financing Bonds: Conduit financing is a mechanism for other governmental entities, nonprofit agencies, or private companies to fund projects which provide a clear public benefit through the issuance of tax-exempt municipal bonds. These are essentially revenue bonds payable solely from the loan repayments received from the borrower under the loan agreement, for which the City has no liability for debt service. They may also be known as private activity or pass-through bonds. The City may issue Conduit Financing Bonds for projects such as schools, hospitals, universities, public works, housing and industrial development. In such cases, the City will take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of the

borrower.

- M. Other Obligations: There may be special circumstances when other forms of debt are appropriate and may be evaluated on a case-by-case basis. Such other forms include, but are not limited to, non-enterprise revenue bonds and judgment or settlement obligation bonds.

### **Capital Improvement Program Integration**

- A. Integration with the City's Capital Improvement Plan: The City is committed to long-term financial planning, including capital planning. This policy will be used in conjunction with the City's capital budget and the capital improvement plan. The City shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through its available operating revenues or from assessments and special taxes levied for such purpose.

### **DEBT CAPACITY**

It is the policy of the City of Lincoln that aggregate debt service payments funded from General Fund sources shall be no greater than 10% of Primary General Fund revenues as reflected in the prior year adopted budget. Payments on bonds that are tied to a specified revenue stream other than General Fund sources (e.g., enterprise revenue bonds, tax allocation bonds, and land secured bonds) are not subject to this 10% limit. Each proposed financing will be individually assessed by the Finance Director and subject to the approval policies contained herein.

### **DEBT STRUCTURE FEATURES**

- A. Debt Repayment: The City will structure its debt issues so that the maturity of the debt does not exceed the economic or useful life of the capital project which is financed.
- B. Debt Service Structure: Debt issuance shall be planned to achieve relatively rapid repayment of debt while still matching debt service to the useful life of facilities. The City will amortize its debt within each lien to achieve overall level debt service or may utilize more accelerated repayment schedules after giving consideration to bonding capacity constraints. The City shall avoid the use of bullet or balloon maturities except in those instances where these maturities achieve one of the City's stated goals, such as minimizing annual debt service or leveling annual existing debt service, among others.
- C. Maximum Maturity: The California Constitution allows for the issuance of long-term debt of up to forty (40) years. The City's standard maximum maturity is thirty(30) years, but up to forty (40) years may be acceptable depending on cash flow assumptions, construction timeline, and remaining useful life of the asset being financed.
- D. Credit Quality: The City seeks to obtain and maintain the highest possible credit ratings when required for issuing long-term and short-term debt.

- E. Variable-Rate Debt: No Variable Rate Debt or Derivative Products: The City shall not issue variable rate debt. The City will not utilize derivative products.
- F. Call Options and Premium Provisions: Call Options or optional redemption provisions can enable the City to partially or totally repay a bond issue before its stated maturity. These may be considered on a case-by-case basis when issuing bonds, provided they enhance the marketability of the bonds, ensure flexibility related to potential early redemption, or foster future refunding options. The potential for additional costs, such as a call premium or potentially higher interest rates, will be evaluated in the decision to redeem the bonds.
- G. Maximum Repayment Ratio: The maximum repayment ratio, where total future debt service payments are divided by the principal of the bonds issued, shall be within three to one for each series of bonds and for each authorization.
- H. Maximum Annual Debt Service ("MADS"): Concerning revenue bonds, the MADS for any given year must not exceed a level at which pledged net revenues are less than one and a quarter times (1.25x) the total debt service within any year unless allowed by existing bond covenants.
- I. Additional Bonds Test: Any new debt issuance must not cause the City's debt service to exceed the level at which the net revenues are less than one and a quarter times (1.25x) the maximum annual principal, interest and debt service for the aggregate outstanding senior lien bonds including the debt service for the new issuance unless allowed by existing bond covenants.

#### CREDIT ENHANCEMENTS

The City will consider the use of credit enhancement on a case-by-case basis, evaluating the economic benefit versus cost for each case. Only when a clearly demonstrable savings can be shown shall enhancement be considered. The City will consider each of the following enhancements as alternatives by evaluating the cost and benefit of such enhancement.

- A. Bond Insurance: The City may purchase bond insurance when such purchase is deemed prudent and advantageous. The predominant determination shall be based on such insurance being less costly than the present value of the difference in the interest on insured bonds versus uninsured bonds.
- B. Debt Service Reserves: When required, a reserve fund equal to the lesser of 10% of the original principal amount of the bonds, maximum annual debt service, or 125% of average annual debt service, and if permitted, 10% of par value of bonds outstanding, (the "Reserve Requirement") shall be funded from the proceeds of each series of bonds, subject to federal tax regulations and in accordance with the requirements of credit enhancement providers and/or rating agencies. The City may purchase reserve equivalents (e.g., a reserve fund surety policy) when such purchase is deemed prudent and advantageous. Such equivalents shall be evaluated in comparison to cash funding of reserves on a net present value basis, the creditworthiness of the surety provider and market acceptance.

#### DEBT ISSUANCE PRACTICES



- A. Selection of Professionals: The Finance Director shall be the head of the Finance Department and shall be responsible for all of the financial affairs of the City. This City Debt Management Policy grants the Director of Finance the authority to select the financing team, coordinate the administration and issuance of debt, communicate with the rating agencies, as well as to fulfill all the pre-issuance and post-issuance disclosure information.

The Director of Finance or designee may use the Request for Proposal (RFP) process to select various Financing Team Members. Below is a brief description of the main Financing Team, and along with their functions.

The typical Debt Financing Team consists of:

Financial Advisor:

- Assists with capital planning and long-term financial planning
- Coordinates the financing and debt issuance process
- Helps evaluate underwriter proposals and provides financial analysis and recommendations
- Assists with the securing of other professional services and other members of the financing team
- Monitors and evaluates market conditions for opportunities to issue debt at low interest rates
- Works with the City and Underwriter to develop investor outreach and market approach
- Manages competitive bid process
- Ensures negotiated prices are “fair” and reasonable in the marketplace

Bond Counsel:

- Prepare an approving legal opinion
- Provide expert and objective legal opinion and advice
- Prepare and review documents necessary to authorize, issue sale and delivery of the bonds, as well as coordination of the authorization and execution of closing documents
- Review legal issues relating to the structure of the bond issue
- Prepare election proceedings or pursue validation proceedings if necessary
- Review or prepare those sections of the official statement that relate to the Bonds, financing documents, bond counsel opinion, and tax exemption
- Assist the City in presenting information to bond rating organizations and credit enhancement providers relating to legal issues affecting the issuance of the Bonds
- Review or prepare the Notice of Sale of Bond Purchase Contract for the Bonds and review or draft the continuing disclosure undertaking of the City
- Post-issuance advice for bond covenant compliance

Underwriter:

- Provide the City with market knowledge
- Assist with credit analysis and preparation
- Premarketing of the Bonds
- Pricing and Sale of Bonds
- Trading of the Bonds

Trustee/Fiscal Agent/Paying Agent:

- Establishes and holds the funds and accounts relating to the bond issue
- Maintains the list of names and addresses of all registered owners of the bonds and

- recordings of transfers and exchanges of the bonds
  - Acts as the authenticating agent
  - Acts as the paying agent
  - Protects the interests of the bondholders by monitoring compliance with covenants and acts on behalf of the bondholders in the event of default
  - As the escrow agent holds the investments acquired with the proceeds of an advance refunding and uses those funds for payments on those investments to pay debt service on the refunding bonds
  - As a dissemination agent acts on behalf of the issuer or other obligated person to disseminate annual reports and event notices to repositories under SEC Rule 15c2-12 RFP's for Trustee services should be done on a periodic basis if the recurring Trustee fees increase excessively (in excess of the prevailing Bay Area inflation rate).
- B. Method of Sale: The City will determine, on a case-by-case basis, whether to sell its bonds competitively or through negotiation.
- C. Competitive Sale: In a competitive sale, the City's bonds shall be awarded to the bidder providing the lowest true interest cost as long as the bid adheres to the requirements set forth in the official notice of sale. Conditions under which a competitive sale would be preferred are as follows:
- i. Bond prices are stable and/or demand is strong.
  - ii. Market timing and interest rate sensitivity are not critical to the pricing. There are no complex explanations required during marketing regarding issuer's projects, media coverage, political structure, political support, and funding or credit quality.
  - iii. The bond type and structure are conventional.
  - iv. Bond insurance is included or pre-qualified (available).
  - v. Manageable transaction size.
  - vi. The City (or a City enterprise) has strong credit ratings.
  - vii. The City (or a City enterprise) is well known to investors.
- D. Negotiated Sale: The City recognizes that some securities are best sold through negotiation. Conditions under which a negotiated sale would be preferred are as follows:
- i. Interest rates are volatile.
  - ii. Demand is weak or supply of competing bonds is high.
  - iii. Market timing is important, such as for refunding's.
  - iv. Issuer has lower or weakening credit rating.
  - v. Issuer is not well known to investors.
  - vi. Sale and marketing of the bonds will require complex explanations about the issuer's projects, media coverage, political structure, political support, funding, or credit quality.
  - vii. The bond type and/or structural features are non-standard, such as for a forward delivery bond sale.
  - viii. Bond insurance is not available or not offered.
  - ix. Early structuring, investor outreach and other market participation by underwriters are desired.
  - x. The par amount for the transaction is significantly larger than normal.
  - xi. Demand for the bonds by retail investors is expected to be high.

Private Placement: From time to time the City may elect to privately place its debt. Such

placement shall be considered if this method is demonstrated to result in a cost savings to the City or other benefits relative to other methods of debt issuance.

Derivative Products: Because of their complexity, unless otherwise amended, Derivative Products such as Interest Rate Swaps, Inverse Floaters, and other hybrid securities are prohibited from the City of Lincoln's Debt Management Policy.

#### REFINANCING OUTSTANDING DEBT

The City shall have the responsibility to analyze outstanding bond issues for refunding opportunities that may be presented by underwriting and/or financial advisory firms. The City will consider the following issues when analyzing possible refunding opportunities:

- A. Debt Service Savings: The City has established a minimum savings threshold goal of 3% of the refunded bond debt service compared to the refunding bonds debt service unless there are other compelling reasons for defeasance. The present value savings will be net of all costs related to the refinancing. The decision to take savings on an upfront or deferred basis must be explicitly approved by the City Council.
- B. Restructuring: The City will refund debt when in its best interest to do so. Refundings will include restructuring to meet unanticipated revenue expectations, achieve cost savings, mitigate irregular debt service payments, release reserve funds or remove unduly restrictive bond covenants.
- C. Term of Refunding Issues: The City will refund bonds within the term of the originally issued debt. The City may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed facility and the concept of inter-generational equity should guide this decision.
- D. Escrow Structuring: The City shall utilize the least costly permitted securities available in structuring refunding escrows. The City will examine the viability of an economic versus legal defeasance on a net present value basis. Generally, the City should look to purchase State and Local Obligations (SLGS) from the federal treasury when structuring refunding escrows. The City may review the purchase of Open Market Securities to fund a refunding escrow. In such a case, a certificate from a third party agent, who is not a broker-dealer, is required stating that the securities were procured through an arms-length, competitive bid process (in the case of open market securities), that such securities were more cost effective than State and Local Government Obligations (SLGS), and that the price paid for the securities was reasonable within Federal guidelines. Under no circumstances shall an underwriter, agent or financial advisor sell escrow securities to the City from its own account.
- E. Arbitrage: The City shall take all necessary steps to optimize refunding escrows and to avoid negative arbitrage. Any resulting positive arbitrage, on funds other than advance refunding escrows (which are not allowed to generate positive arbitrage earnings), will be rebated as necessary according to Federal guidelines.

#### DEBT ADMINISTRATION

The City's Finance Department shall maintain written directives and procedures detailing required actions to certify compliance with local, State, and Federal regulations. The City

is committed to full and complete financial disclosure in accordance with the requirements established by the Securities and Exchange Commission (SEC) rule 15c2- 12 and the Municipal Securities Rulemaking Board. The City is also committed to fully supporting requests from rating agencies, institutional and individual investors, other governmental entities, and to the general public to share clear, timely, and correct financial information.

The use and investment of bond proceeds must be monitored to ensure compliance with arbitrage restrictions. Existing regulations require that issuers calculate rebate liabilities related to any bond issues, with rebates paid to the Federal Government every five years and as otherwise required by applicable provisions of the Internal Revenue Code and regulations. The Director of Finance shall contract with a specialist to ensure that proceeds and investments are tracked in a manner that facilitates accurate, complete calculations, and if necessary, timely rebate payments.

In addition to financial disclosure and arbitrage rebate compliance, once bonds are issued the City is responsible for verifying compliance with all activities, agreements, and requirements outlined in the bond documents on an ongoing basis. This typically includes ensuring an annual appropriation to meet debt service payments; those relevant taxes, rates, and fees are levied and collected at a level sufficient to meet indenture requirements and debt service payments; the timely payment of debt service to a trustee or paying agent is completed; and compliance with insurance and other requirements.

All investments of bond proceeds shall adhere to the City's Investment Policy, which is approved annually by the City Council, Federal tax requirements, and with the requirements contained in the bond documents. Investments related to the bond proceeds shall not allow security types or credit standards less than those stated in the City's Investment Policy.

## GLOSSARY OF TERMS

Advance Refunding: A refunding that occurs more than ninety (90) days in advance of the first optional redemption date. All covenants and restrictions of the refunded bond indenture are extinguished through an Advance Refunding. Under current IRS regulations, tax-exempt bonds issued after December 31, 1985 are permitted only one Advance Refunding.

Arbitrage: Generally, tax-exempt bond issues are subject to arbitrage rebate requirements, which require that any profit or "arbitrage" be "rebated" to the Federal government in the amount of the excess of the amount earned on investments purchased with gross proceeds of the bonds over the amount which would have been earned if such investments were invested at a rate equal to the yield on the bonds. A rebate computation and payment, if applicable, is generally required to be made every five (5) years and upon final redemption or maturity of the bonds. Failure to comply with these requirements could lead to substantial late filing penalties and interest and/or the loss of tax-exempt status for the bonds.

Bond Counsel: A law firm retained by the bond issuer to give a legal opinion that the bond issuer is authorized to issue the proposed securities, the bond issuer has met all legal requirements necessary for issuance, and interest on the proposed securities will be exempt from Federal income taxation, and where applicable from State and local taxation. Usually, Bond Counsel will prepare authorizing resolutions and ordinances, trust indentures, and other bond documents with the exception of the Official Statement.

Bond Insurance: An insurance policy which guarantees the timely payment of principal and interest, of either an entire bond issue, or on one or more specified maturities. In exchange for payment of the Bond Insurance premium, a higher Credit Rating is assigned to the insured bonds, and a lower cost of funds is attained. With a Competitive Sale, generally the bidding dealer bears the cost of insurance to the benefit of the firm's bid. The bond issuer pays the cost of Bond Insurance from bond proceeds with a Negotiated Sale.

California Debt and Investment Advisory Commission (CDIAC): A State commission established to provide oversight with respect to public debt and investment activities. It serves as the State's clearinghouse for information on public debt issuance and local investment practices. CDIAC also provides policy guidance on debt and investment matters.

Call Provisions: The terms of the bond giving the issuer the right to redeem all or a portion of a bond prior to its stated date of maturity at a specific price, usually at or above par.

Capitalized Interest: Capitalized Interest is a portion of the proceeds of an issue which is set aside to pay interest on the bonds for a specified period of time. Interest is commonly capitalized during the construction period of a revenue-producing project or a project financed with the proceeds of lease revenue bonds whereby the facility securing the lease payments must be available for use and occupancy before lease payments may commence.

Commercial Paper: Short-term (1 to 270 days) promissory notes usually issued to provide for interim financing of projects through the construction period and backed by a Letter or Line of Credit from a commercial bank. Following the completion of the projects, principal and interest due on Commercial Paper is often redeemed through the issuance of long-term refunding bonds.

Competitive Bidding Process: The sale of a new issue of bonds by an issuer through a bidding process where Underwriters are awarded the bonds on the basis of offering the lowest cost of funds for the issuer, usually measured on a True Interest Cost basis. The bid parameters for the public sale are established in the notice of sale or notice inviting bids.

Continuing Disclosure Certificate: A commitment entered into by the City for the benefit of the Underwriters and holders of certain bonds pursuant to SEC Rule 15(c)2-12 to provide continuing disclosure of specific City information.

Credit Ratings: Evaluations of the credit quality of bonds made by independent ratings services such as Moody's Investors Service, Standard & Poor's Ratings Services, and Fitch Ratings. Credit Ratings are intended to measure the probability of timely repayment of principal and interest on municipal securities. Credit Ratings are assigned before issuance of the bonds, and are periodically reviewed by the rating services, or may be amended to reflect changes in the issuer's credit position. Bonds with investment grade ratings are assigned Credit Ratings between Baa3/BBB- and Aaa/AAA.

Debt Service: The sum of principal and interest due on outstanding debt, including any required contributions to a sinking fund for term bonds. Debt Service may be computed on a bond year, fiscal year, or calendar year basis.

Derivative: Short for “Derivative investment,” a contract whose value is based on the performance of an underlying financial asset, index, or other investment. Generally, Derivatives are risk mitigation tools. Examples include structures with Option-like or Swap-like features.

Financial Advisor: A consultant who advises the bond issuer on matters such as bond structure, timing, marketing, pricing, documentation, and Credit Ratings. The consultant may also provide non-bond related advice relating to capital planning and investment management. Financial Advisors must be registered as an independent registered municipal advisor (“IRMA”) with the SEC.

Fixed-Rate Debt: A borrowing wherein interest is established at a fixed rate of interest for the life of the obligation.

Line of Credit: A commitment usually made by a commercial bank to provide liquidity support for issues of notes, Commercial Paper, or bonds if the issuer is unable to pay Debt Service. The timely payment of Debt Service is not guaranteed, and the agreement between the bank and the issuer of the debt may be terminated in the event of a payment default by the bond issuer, or under other certain specified events. Debt issued with a Line of Credit is assigned the short-term Credit Rating of the Line of Credit provider.

Municipal Securities Rulemaking Board (MSRB): An independent self-regulatory organization established by the Securities Acts Amendments of 1975, which is charged with primary rulemaking authority over Broker-Dealers and brokers in municipal securities. Its members represent three categories—securities firms, bank dealers, and the public—each category having equal representation on the MSRB.

Negotiated Sale: The sale of a new issue of bonds whereby the issuer selects the Underwriters in advance and negotiates the terms of the bonds, including coupons, interest rates, redemption provisions, and the Gross Spread, at the time of sale.

Official Statement: A document published by the bond issuer, and often prepared by Disclosure Counsel, which discloses material information on a new bond issue, including the purpose of the issue, source of repayment, bond covenants, as well as financial, economic, demographic, and legal characteristics of the bond issuer. The Official Statement is used by investors to determine the credit quality of the bond issue. An Official Statement is deemed preliminary prior to the determination of the interest rates on the bond issue, but is final in all other respects at the time it is circulated in its preliminary form prior to the sale of the bonds.

Private Placement: A sale in which the bonds are sold directly to institutional or private investors, rather than through a public offering. Issuers often require investors purchasing privately placed bonds to agree to restrictions as to resale through the use of a signed agreement. This is the same as a direct placement or a direct purchase. Private Placements may also involve the direct sale of a bond or other obligation to a commercial bank.

Securities and Exchange Commission (SEC): The Federal agency responsible for supervising and regulating the securities industry. In general, municipal securities are exempt from the SEC’s registration and reporting requirements. Brokers and dealers in

municipal securities, as well as independent registered municipal advisors, however, are subject to SEC regulation and oversight. The SEC also has responsibility for the approval of MSRB rules, and has jurisdiction, pursuant to SEC Rule 10b-5, over fraud in the sale of municipal securities.

SEC Rule 15(c)2-12: A regulation of the SEC which requires Underwriters participating in primary offerings of municipal securities of \$1,000,000 or more (i) to obtain, review, and distribute to investors copies of the issuer's Disclosure documents; (ii) to obtain and review a copy of an Official Statement deemed final by an issuer of the securities, except for the omission of specified information; (iii) to make available upon request, in non-competitively bid offerings, the most recent preliminary Official Statement, if any; (iv) to contract with an issuer of the securities, or its agent, to receive, within specified time periods, sufficient copies of the issuer's final Official Statement, both to comply with this rule, and any rules of the MSRB; and (v) to provide, for a specified period of time, copies of final Official Statements to any potential customer upon request. The rule contains exemptions for Underwriters participating in certain offerings of municipal securities issued in large denominations that are sold to no more than thirty-five (35) sophisticated investors, have short-term maturities, or have short-term tender or put features. SEC Rule 15(c)2-12 also requires that Underwriters participating in a bond offering obtain from the issuer a written Continuing Disclosure Agreement to provide continuing disclosure with respect to those bonds.

Trustee: A third-party banking institution which administers the funds specified in the trust indenture or agreement and implements the remedies provided in case of default. The Trustee acts on behalf of the bondholders based on the specific requirements in each trust indenture. The Trustee may also refer to a trustee bank acting in the capacity of escrow agent with respect to refunding bonds or issuing and/or paying agent with respect to Commercial Paper or Variable Rate Debt.

Underwriter: A dealer which purchases a new issue of bonds for resale either by negotiation with the issuer or by award on the basis of a competitive bid.

Variable-Rate Debt: A borrowing wherein interest changes at intervals according to an index or formula, or is periodically (e.g., daily, weekly, or monthly) reset at the market clearing rate. This is also known as floating rate debt.

# CITY OF LINCOLN 2023 INVESTMENT POLICY

## I. POLICY.

In accordance with the laws of the State of California, and under authority granted by the people of the City of Lincoln, the City Treasurer is responsible for investing and safely keeping the unexpended cash funds of the City of Lincoln.

The investment of the funds of the City of Lincoln is directed to the goals of safety of principal, liquidity, and yield in that order. The authority governing investments for municipal governments is set down in the California Government Code, Sections 53600 through 53686.

The primary objective of the investment policy of the City of Lincoln is SAFETY OF PRINCIPAL. Investments shall be placed in those securities as outlined by type and maturity sections in this document. Effective cash flow management and resulting cash investment practices are recognized as essential to good fiscal management and control. The City's portfolio shall be designed and managed in a manner responsive to the public trust and consistent with state and local law. Portfolio management requires continual analysis and as a result, the balance between the various investments and maturities may change in order to give the City of Lincoln the optimum combination of necessary liquidity and optimal yield based on cash flow projections.

## II. SCOPE.

The investment policy applies to all financial assets of the City of Lincoln as accounted for in the Annual Financial Report. Policy statements outlined in this document focus on the City of Lincoln's pooled funds, but will also apply to all other funds under the City Treasurer's span of control unless specifically exempted by statute or ordinance. This policy is applicable, but not limited to all funds listed below:

1. General Fund
2. Special Revenue Funds
3. Capital Project Funds
4. Enterprise Funds
5. Trust Funds
6. Any New Funds created by the City Council unless specifically

exempted Funds excluded from this policy include bond proceeds and



retirement funds.

### III. PRUDENCE.

The standard of prudence to be used for managing the City's investments shall be California Government Code Section 53600.3, the prudent investor standard which states, "When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency."

The City Treasurer and other individuals assigned to manage the investment portfolio, acting within the intent and scope of the investment policy and other written procedures and exercising due diligence, shall be relieved of personal responsibility and liability for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely manner and appropriate action is taken to control adverse developments.

### IV. OBJECTIVES.

The City's funds shall be invested in a manner designed to accomplish the following objectives which are listed in priority order:

#### Safety of Principal

Safety of principal is the foremost objective of the City of Lincoln. Each investment transaction shall seek to ensure that capital losses are avoided, whether from securities default, broker-dealer default, or from erosion of the market value. The City shall seek to preserve principal by mitigating the two types of risk, credit risk and market risk.

Credit Risk - defined as the risk of loss due to failure of the issuer of a security, shall be mitigated by investing in investment grade securities and by diversifying the investment portfolio so that the failure of any one issuer does not unduly harm the City's capital base and cash flow.

Market Risk - defined as market value fluctuations due to overall changes in the general level of interest rates, shall be mitigated by limiting the maximum maturity of any one security to five years, structuring the portfolio based on historic and current cash flow analysis eliminating the need to sell securities prior to maturity for cash needs and avoiding the purchase of long term securities for the sole purpose of short term speculation.

#### Liquidity

Because the City operates its own water, sewer, and garbage utilities and bills for these services monthly, significant cash flow is generated on a daily basis. Historical cash flow trends are compared to current cash flow requirements on an ongoing basis in an effort to ensure that the City's investment portfolio will remain sufficiently liquid to enable the City to meet all reasonably anticipated operating requirements.

#### Return on Investments

The investment portfolio should be designed to attain a market average rate of return through budgetary and economic cycles, consistent with the risk limitations, prudent investment principles and cash flow characteristics identified within the financial statements.

#### V. MAXIMUM MATURITIES.

Maturities of investments will be selected based on liquidity requirements to minimize interest rate risk and maximize earnings. Current and expected yield curve analysis will be monitored and the portfolio will be invested accordingly.

The City will not directly invest in securities maturing more than five years from the date of purchase. Per California Government Code Section 53601, the City may invest in maturities beyond five years after the City Council has granted express authority to make that investment either specifically or as part of an investment program approved by the City Council no less than three months prior to the investment. For purposes of compliance with this Policy, an investment's term or remaining maturity shall be measured from the settlement date to final maturity.

#### VI. PERFORMANCE EVALUATION.

Investment performance is continually monitored and evaluated by the City Treasurer. Investment performance statistics and activity reports are generated quarterly for presentation to the Fiscal & Investment Oversight Committee and the City Council.

The investment portfolio shall be designed to attain a market average rate of return through budgetary and economic cycles, taking into account the investment risk constraints and cash flow needs. The specific investment performance objective for the portfolio shall be to earn a total rate of return over a market cycle which is approximately equal to a market benchmark index.

#### VII. DELEGATION OF AUTHORITY AND DUTIES.

On May 14, 2019, the City Council adopted Ordinance 985B, amending Municipal Code which established the Office of the Director of Finance position for the City of Lincoln. That ordinance delegated to the Director of Finance those duties set

forth in Sections 41001 through 41007 and 53630 through 53683 of the Government Code of the State of California.

Pursuant to City of Lincoln Ordinance number 397B, the City Manager is the Director of Finance. The City Manager may delegate day to day duties to the Director of Finance.

The City Treasurer is an elected official, and as such must be a resident and registered voter of the city. Desirable qualifications for the City Treasurer include:

- 1) Knowledge of municipal revenue sources;
- 2) Knowledge of methods, practices and principles related to the investment of City funds;
- 3) Knowledge of assessment district and bond financing techniques;
- 4) Knowledge of methods, practices and principles related to evaluating municipal cash flow needs;
- 5) Ability to invest the City's funds in a wise and prudent manner; and
- 6) Ability to establish and maintain effective working relationships with those necessary to the performance of required duties.

The City Treasurer is tasked with acting as the general auditor of all municipal finances, and chairs and makes a quarterly report to the Fiscal Investments and Oversight Committee regarding the adequacy of existing internal controls, including reporting whether assets are being properly used, fairly stated and accounted for. And whether all liabilities and fund balances are fairly stated. Once the report is approved by the committee, the City Treasurer submits the report to the City Council for consideration. With the assistance of the Finance Director and outside finance professionals, the City Treasurer is required to ensure funds deposited are compliant with Government Code sections 53630-53683. The City Treasurer also is required to annually propose an investment policy to the city Council for its consideration and approval.

The City may engage the services of one or more external investment managers to assist in the management of the City's investment portfolio in a manner consistent with the City's objectives. Such external managers may be granted discretion to purchase and sell investment securities in accordance with this Investment Policy. Such managers must be registered under the Investment Advisors Act of 1940.

#### VIII. FISCAL & INVESTMENT OVERSIGHT COMMITTEE.

The Fiscal & Investment Oversight Committee ("FIOC") advises the City Council on policy issues related to fiscal and investment matters. By Ordinance No. 986B enacted on May 14, 2019 FIOC is specifically tasked with (1) ensuring correct and complete financial records are maintained to accurately reflect the total financial position of the City; (2) supporting the City's efforts to provide

accurate, timely and meaningful financial statements; (3) supporting the budgeting process with review, analysis and recommendations for improvement and transparency; (4) safeguarding the City's assets by making conservative and prudent financial planning recommendations consistent with an adopted investment policy; and (5) reviewing fund balances and reserves, and offering recommendations to ensure healthy cash flow and appropriate long-term planning.

The Committee consists of the City Treasurer and six public members appointed by the City Council. The public members are required to demonstrate knowledge, experience, training or education in municipal finance, general accounting practices, budgets and investments. The City Manager and Finance Director act in a staff advisory capacity to the FIOC. The Committee shall meet at least quarterly or as reasonably as necessary to accomplish their assigned objectives.

#### IX. ETHICS AND CONFLICTS OF INTEREST.

Officers and employees involved in the investment process shall refrain from personal business activity that conflicts with the proper execution of the investment program, or impairs their ability to make impartial investment decisions. Additionally, the City Treasurer and the members of the investment committee are required to annually file applicable financial disclosures as required by the Fair Political Practices Commission (FPPC).

#### X. SAFEKEEPING OF SECURITIES.

To protect against fraud, embezzlement, or losses caused by a collapse of an individual securities dealer, all security transactions, including collateral for repurchase agreements, entered into by the City shall be conducted on a delivery-versus-payment ("DVP") basis. In addition, all securities owned by the City shall be held in safekeeping by a third party custodian designated by the City Treasurer and evidenced by safekeeping receipts.

Securities held in custody for the City shall be independently audited on an annual basis to verify investment holdings.

All exceptions to this safekeeping policy must be approved by the City Treasurer in written form and included in quarterly reporting to the City Council

GASB Statement No. 3 establishes numerical categories of risk relating to the custody and safekeeping of deposits and investments held by third party custodians. Under this Investment Policy, the City's requirements for the safekeeping of deposits and investments fall into Category 1, the safest category. However, it is possible that if the City Treasurer approves an exception to this safekeeping policy, the City's safekeeping policy would no longer qualify as Category 1.

## XI. INTERNAL CONTROLS.

Internal controls are a set of policies and procedures to prevent deliberate or misguided use of funds for unauthorized purposes. The City of Lincoln's Investment Policy describes and formalizes measures to minimize the risk of loss and to ensure that financial reporting of the City's investments is accurate and timely. A common internal control element, with respect to cash management, is segregation of duties. Sections VI, VII, VIII and X of this Investment Policy segregate the duties of individuals involved with the management and reporting of City investments in order to improve the detection of errors or irregularities that may occur.

Multiple signatures are required to transfer money into or out of cash and investment accounts. Transfer requests shall contain three signatures, that of the person who prepared the transfer request, the person who reviewed the transfer request, and a signature approving the transfer request. Investment transactions are completed by a qualified broker/dealer, who is contractually obligated to conform to the Safety of Principal controls described in this policy. The investment portfolio and all related transactions are reviewed and balanced to appropriate general ledger accounts by the Support Services Department on a monthly basis. Every transaction will be independently confirmed by broker dealers directly to the City Treasurer, City Manager, and Finance Director via e-mail. The investment portfolio statements are included in the quarterly reporting, and are subject to the review of the Fiscal & Investment Oversight Committee and of the public. These internal controls conform with prevailing auditing standards and to standard industry practices.

An independent analysis by an external auditor shall be conducted annually to review internal control, account activity, and compliance with government policies and procedures.

## XII. REPORTING.

The Treasurer shall submit a monthly report of investment transactions, if any, to the legislative body, in accordance with California Government Code §53607.

Staff shall review and render reports to the City Manager, Fiscal & Investment Oversight Committee and City Council which shall include the face amount of the cash investment, the classification of the investment, the name of the institution or entity, the rate of interest, the maturity date, the current market value and accrued interest to date due for all securities.

## XIII. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS.

The City shall transact business only with qualified banks and brokers/dealers. Investment staff shall investigate dealers who wish to do business with the City

to determine if they are adequately capitalized, have pending legal action against the firm or the individual broker, and make markets in the securities appropriate to the City's needs. All securities shall be issued by organizations of either rated in a rating category of "A" or the equivalent or better by at least one nationally recognized statistical rating organization (NRSRO) or backed by the full faith of the government of the United States.

The Director of Finance shall annually send a copy of the current investment policy to all broker/dealers approved to do business with the City or to the City's investment manager, if one is engaged. Confirmation of receipt of this policy shall be considered evidence that the dealer or investment manager understands the City's investment policies and intends to sell or purchase for the City only appropriate investments authorized by this investment policy.

If the City has contracted with an investment advisor to provide investment services, the investment advisor may use their own list of approved issuers, brokers/dealers and financial institutions to conduct transactions on the City's behalf.

#### XIV. COLLATERALIZATION.

Collateral is required for investments in certificates of deposit (time deposits) and repurchase (and reverse repurchase) agreements. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 110% of market value for certificate of deposit and for repurchase agreements and reverse repurchase agreements it will be at least 102% of market value of principal and accrued interest.

The City chooses to limit collateral to the following: securities that are the direct obligations of, or are fully guaranteed as to the principal and interest by the United States or any agency of the United States.

#### XV. DIVERSIFICATION.

With the exception of U.S. Treasury securities, federal agencies, and authorized pools and money market funds, no more than 5% of the cost value of the portfolio will be invested in any one issuer or financial institution, regardless of sector.

#### XVI. AUTHORIZED INVESTMENTS.

Investment of City funds is governed by the California Government Code Sections 53600 et seq., within the context of the limitations, the following investments are authorized, as further limited herein. A security purchased in accordance with this section shall not have a forward settlement date exceeding 45 days from the time of investment.

1. United States Treasury Bills, Bonds, and Notes or those for which the full faith and credit of the United States are pledged for payment of principal and interest. There is no percentage limitation on the portfolio, which can be invested in this category, although a five-year maturity limitation is applicable.

2. Federal agency or United States government-sponsored enterprise obligations, participations or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises. There is no percentage limitation on the portfolio for these securities, although a five-year maturity limitation is applicable.

3. Local Agency Investment Fund (LAIF) which is a State of California managed investment pool may be used up to the maximum permitted by California State Law. LAIF is a demand account so no maturity limitation is required.

4. Local Government Investment Pools. Shares of beneficial interest issued by a joint powers authority organized pursuant to Section 6509.7 that invests in the securities and obligations authorized in Section 53601 subdivisions (a) to (r), inclusive. Each share shall represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section, the joint powers authority issuing the shares shall have retained an investment adviser that meets all of the following criteria:

(1) The adviser is registered or exempt from registration with the Securities and Exchange Commission.

(2) The adviser has not less than five years of experience investing in the securities and obligations authorized in subdivisions (a) to (q), inclusive.

(3) The adviser has assets under management in excess of five hundred million dollars (\$500,000,000).

There is no percentage limitation on the portfolio for these securities.

5. Shares of beneficial interest issued by diversified management companies that are money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. Sec. 80a-1 et seq.). the company shall have met either of the following criteria:

(A) Attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs.

(B) Retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds with assets under management in excess of five hundred million dollars (\$500,000,000).

The purchase price of shares of beneficial interest purchased pursuant to this subdivision shall not include commission that the companies may charge and shall not exceed 20% of the cost value of the portfolio. However, no more than 10% of the portfolio may be invested in shares of beneficial interest of any one mutual fund pursuant to paragraph (1).

6. Bills of exchange or time drafts drawn on and accepted by commercial banks, otherwise known as banker's acceptances. Bankers acceptances purchased may not exceed 180 days to maturity or 40% of the cost value of the portfolio.

7. Commercial paper of "prime" quality of the highest ranking or of the highest letter and number rating as provided for by a nationally recognized statistical rating organization (NRSRO), and issued by domestic corporations having assets in excess of \$500 million and having debt other than commercial paper, if any, that is rated in a rating category of "A" or its equivalent or better by an NRSRO. Purchases of eligible commercial paper may not exceed 270 days to maturity. Effective until January 1, 2026, purchases of commercial paper may not exceed 40% of the cost value of the portfolio. After January 1, 2026, purchases of commercial paper may not exceed 25% of the cost value of the portfolio.

8. Negotiable certificates of deposit issued by nationally or state chartered banks or state or federal savings institutions. Purchases of negotiable certificates of deposit may not exceed 30% of the cost value of the portfolio. A maturity limitation of five years is applicable.

9. Medium Term Corporate Notes, with a maximum maturity of five years may be purchased. Securities eligible for investment shall be rated in a rating category of "A" or the equivalent or higher by an NRSRO at the time of purchase. Purchase of medium term notes may not exceed 30% of the cost value of the portfolio.

10. Municipal obligations. Bonds issued by a local agency within this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the local agency, or by a department, board, agency, or authority of the local agency.

Registered state warrants or treasury notes or bonds of this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the state or by a department, board, agency, or authority of the state.

Registered treasury notes or bonds of any of the other 49 states in addition to California, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 states, in addition to California.



Purchases of securities authorized by this subdivision must be rated in a rating category of “A” or the equivalent or better by an NRSRO and may not exceed 15% of the cost value of the portfolio.

11. Supranationals. United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter- American Development Bank, with a maximum remaining maturity of five years or less, and eligible for purchase and sale within the United States. Investments under this subdivision shall be rated in a rating category of “AA” or its equivalent or better by an NRSRO and shall not exceed 30% of the cost value of the portfolio.

12. Asset-Backed Securities. A mortgage passthrough security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease- backed certificate, consumer receivable passthrough certificate, or consumer receivable-backed bond. Securities eligible for investment under this subdivision shall be rated in a rating category of “AA” or its equivalent or better by an NRSRO and have a maximum remaining maturity of five years or less. Purchase of securities authorized by this subdivision shall not exceed 20% of the cost value of the portfolio.

Ineligible investments are those that are not described herein, including, but not limited to: common stocks and long term (over five years maturity) notes and bonds are prohibited from use in this portfolio unless specifically allowed both by state law and City Council approval. It is noted that special circumstances may arise where these methods of investment may become necessary. When this becomes necessary, the City Council will be asked to take the appropriate action to ratify the means of investment necessary, provided that it is allowable by California Code.

The following table depicts the maximum percentage limitations and investment terms by instrument which shall be used for the City's pooled funds portfolio:

<u>Investment Type</u>	<u>Maximum Specified % of Portfolio</u>	<u>Maximum Maturity</u>
US Treasury Obligations	100%	5 Years
US Gov't Agency Obligations	100%	5 Years
Local Agency Investment Fund (LAIF)	As Permitted by Law	As Permitted by Law
Local Government Investment Pools	100%	NA
Money Market Funds	20%	NA

Bankers Acceptances	40%	180 Days
Commercial Paper of Prime Quality	40%*	270 Days
Negotiable Certificates of Deposit	30%	5 Years
Medium Term Corporate Notes	30%	5 Years
Municipal Obligations	15%	5 Years
Supranationals	30%	5 Years
Asset-Backed Securities	20%	5 Years

*\*As permitted by Senate Bill 998 2020, the City may invest up to 40% in commercial paper until January 1, 2026.*

#### XVII. REVIEW OF INVESTMENT PORTFOLIO.

At the time of purchase, the securities held by the City must be in compliance with Section XVI., Authorized Investments. Because subsequent to the date of purchase some securities may fall out of compliance with Section XVI., the City Treasurer shall at least annually review the portfolio to identify those securities that do not comply. The City Treasurer shall establish procedures to report to the City Council and to FIOC, major and critical incidences of noncompliance identified through the review of the portfolio.

#### XVIII. INVESTMENT POOLS/MUTUAL FUNDS.

An annual, thorough investigation of any investment pool or money market fund in which the City invests is required prior to investing. The review should address the following:

1. A description of eligible investment securities, and a written statement of investment policy and objectives.
2. A description of interest calculations and how it is distributed, and how gains and losses are treated.
3. A description of how the securities are safeguarded (including the settlement processes), and how often the securities are priced and the program audited.
4. A description of who may invest in the program, how often, what size deposit and withdrawal are allowed.
5. A schedule for receiving statements and portfolio listings.
6. Are reserves, retained earnings, etc. utilized by the pool/fund?
7. A fee schedule, and when and how is it assessed.
8. Is the pool/fund eligible for bond proceeds and/or will it accept such

proceeds?

#### XIX. LEGISLATIVE CHANGES.

Any State of California legislative action that further restricts allowable maturities, investment type, or percentage allocations will supersede any of the material presented herein. In this case, the applicable law will become part and parcel of this investment policy.

#### XX. INTEREST EARNINGS.

All monies earned and collected from investments authorized in this policy shall be allocated monthly to various fund accounts based on the cash balance in each fund as a percentage of the entire pooled portfolio.

#### XXI. LIMITING MARKET VALUE EROSION.

The longer the maturity of securities, the greater their market price volatility. Therefore, it is the general policy of the City of Lincoln to limit the potential effects of market value erosion by adhering to the following guidelines:

1. All immediate and anticipated changes in liquidity requirements will be addressed prior to purchasing all investments.
2. Maturity dates for long-term investments will coincide with significant cash flow requirements where possible to assist with short term cash requirements at maturity.
3. All long-term securities will be purchased with the intent to hold all investments to maturity under the prevailing economic conditions. However, economic or market conditions may change, making it in the city's best interest to sell or trade a security prior to maturity.

#### XXII. PORTFOLIO MANAGEMENT ACTIVITY.

It is the City's full intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal dollars.

However, it is realized that market prices of securities will vary depending on economic and interest rate conditions at any point in time. It is further recognized that in a well- diversified investment portfolio, occasional measured losses are inevitable due to economic, bond market, or individual security credit analysis. These occasional losses must be considered within the context of the overall investment program objectives and the resultant long-term rate of return.

The investment program shall seek to augment returns consistent with the intent of this policy, identified risk limitations and prudent investment principles. These

objectives will be achieved by use of the following strategies:

Active Portfolio Management: Through active fund and cash flow management, taking advantage of current economic and interest rate trends, the portfolio yield may be enhanced with limited and measurable increases in risk by extending the weighted maturity of the total portfolio.

Portfolio Maturity Management: When structuring the maturity composition of the portfolio, the City shall evaluate the current cash flow trends, expected interest rate yields, and necessary cash flow requirements. It is recognized that in optimal market condition, longer maturities produce higher yields.

Securities Swaps: The City may take advantage of a security swap opportunity in order to improve the quality, yield, or target duration in the portfolio; address a liquidity need of the portfolio; or to remove a security with a declining credit to minimize loss of principal. A swap may be selected even if the transactions will result in an accounting loss. Documentation for swaps will be included in the City's permanent investment file documents.

Security Downgrade: If securities owned by the City are downgraded to a level below the quality required by this Investment Policy, it shall be the City's policy to review the credit situation and make a determination as to whether to sell or retain such securities in the portfolio.

### XXIII. POLICY REVIEW AND ADOPTION.

The City of Lincoln's Investment Policy shall be adopted by resolution of the City Council annually. The Investment Policy shall be reviewed at least annually to ensure it is consistent with the objectives of safety, liquidity, yield, and relevance to current law and financial and economic trends. Any amendments to this Policy, other than State and Federal Laws, which automatically supersede the relevant sections, shall be forwarded to the City Council for adoption by resolution.

### GLOSSARY.

**AGENCIES:** Federal agency securities and/or Government-sponsored enterprises.

**ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR):** The official annual report of the City. It is prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

**ASKED:** The price at which securities are offered.

**BANKERS' ACCEPTANCE (BA):** A draft or bill of exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

**BENCHMARK:** A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio's investments.

**BID:** The price offered by a buyer of securities. (When you are selling securities, you ask for a bid.) See Offer.

**BROKER:** A broker brings buyers and sellers together for a commission.

**CERTIFICATE OF DEPOSIT (CD):** A time deposit with a specific maturity evidenced by a Certificate. Large denomination CD's are typically negotiable.

**COLLATERAL:** Securities, evidence of deposit or other property, which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

**COUPON:** (a) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

**DEALER:** A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

**DEBENTURE:** A bond secured only by the general credit of the issuer.

**DELIVERY VERSUS PAYMENT:** There are two methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

**DERIVATIVES:** (1) Financial instruments whose return profile is linked to, or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or (2) financial contracts based upon notional amounts whose value is derived from an underlying index or security (interest rates, foreign exchange rates, equities or commodities).

**DISCOUNT:** The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

**DISCOUNT SECURITIES:** Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value (e.g., U.S. Treasury Bills.)

**DIVERSIFICATION:** Dividing investment funds among a variety of securities offering independent returns.

**DURATION:** A measure of the sensitivity of the price (the value of principal) of a fixed-income investment to a change in interest rates. Duration is expressed as a number of years. Rising interest rates mean falling bond prices, while declining interest rates mean rising bond prices.

**FEDERAL CREDIT AGENCIES:** Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., S&L's, small business firms, students, farmers, farm cooperatives, and exporters.

**FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC):** A federal agency that insures bank deposits, currently up to \$250,000 per entity.

**FEDERAL FUNDS RATE:** The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

**FEDERAL HOME LOAN BANKS (FHLB):** Government sponsored wholesale banks (currently 12 regional banks), which lend funds and provide correspondent banking services to member commercial banks, thrift institutions, credit unions and insurance companies. The mission of the FHLBs is to liquefy the housing related assets of its members who must purchase stock in their district Bank.

**FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA):** FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

**FEDERAL OPEN MARKET COMMITTEE (FOMC):** Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member, while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

**FEDERAL RESERVE SYSTEM:** The central bank of the United States created

by Congress and consisting of a seven member Board of Governors in Washington, D.C., 12 regional banks and about 5,700 commercial banks that are members of the system.

**GASB STATEMENT NO. 3:** Governmental Accounting Standards Board (GASB) Statement No. 3 concerns deposits with financial institutions, investments, and reverse repurchase agreements. GASB Statement No. 3 establishes numerical categories of risk relating to the custody and safekeeping of deposits and investments held by third party custodians. The categories for deposits are classified as follows:

Category 1 - Insured or collateralized with securities held by the entity or by its agent in the entity's name.

Category 2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name.

Category 3 - Uncollateralized

The Statement further categorizes investment custodial risk as follows:

Category 1 - Insured or registered, or securities held by the entity or its agent in the entity's name.

Category 2 - Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the entity's name.

Category 3 - Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the entity's name.

**GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA or Ginnie Mae):** Securities influencing the volume of bank credit guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institutions. Security holder is protected by full faith and credit of the U.S. Government. Ginnie Mae securities are backed by the FHA, VA or FHA mortgages. The term "pass-throughs" is often used to describe Ginnie Maes.

**LIQUIDITY:** A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

**LOCAL GOVERNMENT INVESTMENT POOL (LGIP):** The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment.

**MARKET VALUE:** The price at which a security is trading and could presumably be purchased or sold.

**MASTER REPURCHASE AGREEMENT:** A written contract covering all future transactions between the parties to repurchase—reverse repurchase agreements that establishes each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller borrower.

**MATURITY:** The date upon which the principal or stated value of an investment becomes due and payable.

**MONEY MARKET:** The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

**OFFER:** The price asked by a seller of securities. (When you are buying securities, you ask for an offer.) See Asked and Bid

**OPEN MARKET OPERATIONS:** Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

**PORTFOLIO:** Collection of securities held by an investor.

**PRIMARY DEALER:** A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks, and a few unregulated firms.

**PRUDENT PERSON RULE:** An investment standard. In some states the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the custody state—the so-called legal list. In other states the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

**QUALIFIED PUBLIC DEPOSITORIES:** A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

**RATE OF RETURN:** The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond the current income return.

**REPURCHASE AGREEMENT (REPO):** A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate him for this.

**REVERSE REPURCHASE AGREEMENT (REVERSE REPO):** A reverse-repurchase agreement (reverse repo) involves an investor borrowing cash from a financial institution in exchange for securities. The investor agrees to repurchase the securities at a specified date for the same cash value plus an agreed upon interest



rate. Although the transaction is similar to a repo, the purpose of entering into a reverse repo is quite different. While a repo is a straightforward investment of public funds, the reverse repo is a borrowing.

**SAFEKEEPING:** A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

**SECONDARY MARKET:** A market made for the purchase and sale of outstanding issues following the initial distribution.

**SECURITIES & EXCHANGE COMMISSION:** Agency created by Congress to protect investors in securities transactions by administering securities legislation.

**SEC RULE 15(C)3-1:** See Uniform Net Capital Rule.

**STRUCTURED NOTES:** Notes issued by Government Sponsored Enterprises (FHLB, FNMA, SLMA, etc.) and Corporations, which have imbedded options (e.g., call features, step-up coupons, floating rate coupons, derivative-based returns) into their debt structure. Their market performance is impacted by the fluctuation of interest rates, the volatility of the imbedded options and shifts in the shape of the yield curve.

**TREASURY BILLS:** A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

**TREASURY BONDS:** Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of more than 10 years.

**TREASURY NOTES:** Medium-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities from two to 10 years.

**UNIFORM NET CAPITAL RULE:** Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash.

**YIELD:** The rate of annual income return on an investment, expressed as a percentage.

(a) **INCOME YIELD** is obtained by dividing the current dollar income by the current market price for the security. (b) **NET YIELD** or **YIELD TO MATURITY** is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.



## GLOSSARY OF FINANCIAL TERMS

**Accrual Basis** - A basis of accounting in which revenues and expenditures are recorded at the time they occur as opposed to when cash is actually received or spent.

**Adjusted Budget** - The adopted budget plus any modifications (increases, decreases and transfers) approved by the City Council during the fiscal year.

**Allocation of Funds** - A legal authorization granted by the City Council to make expenditures of resources and to incur obligations for a specific purpose.

**Annual Comprehensive Financial Report (ACFR)** - The City's annual financial statements, notes, fiscal policies, and statistical information prepared by December of each year.

**Appropriation** – An action of City Council to set aside funds for a specific purpose or program. An allocation of funds makes them legally available for expenditure.

**Arbitrage** -The difference between the interest paid on the tax-exempt securities and the interest earned by investing the security proceeds in higher-yielding taxable securities. IRS regulations govern arbitrage on the proceeds from issuance of municipal securities.

**Assessed Valuation** - The valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes.

**Assessed Valuation (Secured)** - That part of the assessment roll property the taxes on which are a lien on real property sufficient to secure payment of taxes.

**Assessed Valuation (Unsecured)** - The remainder of the assessment roll that is not on the secured roll. The taxes on the unsecured roll are a personal liability of the assessed owner.

**Audit** - An examination performed by an accountant to determine the accuracy and validity of records and reports or the conformity of procedures with established policies.

**Authorized Positions** - Employee positions authorized in the adopted budget which will be filled during the year.

**Balanced Budget** – A balanced budget in governmental funds requires operating revenues to fully cover operating expenditures.

**Biennial Budgeting** – The practice of preparing and adopting budgets for two-year periods.

**Bond** - A long-term promise to repay a specified amount (the face amount of the bond) on a particular date (the maturity date). The most common types of bonds are general obligation and revenue bonds. Bonds are primarily used to finance infrastructure.

**Bond Refinancing** - The complete or partial payoff of one bond issue and re-issuance of another bond, to obtain better interest rates and/or bond conditions.

**Budget** - A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period and matching those projected revenues and planned expenditures to municipal services, goals, and objectives.

**Budget Adjustment** – A re-allocation of existing budget appropriations from one account or function to another.

**Budget Amendment**- A budget change adopted by the City Council increasing/decreasing revenues or expenditures at any time after it is adopted as circumstances may change throughout the fiscal year.

**Budget Calendar** - A schedule of key dates a government follows in the preparation and adoption of the budget.



## GLOSSARY OF FINANCIAL TERMS

**Budget Document** - a comprehensive financial program adopted by the City Council prepared and presented to the community.

**Budget Surplus** – a surplus created by operating revenues exceeding operating expenditures.

**California Environmental Quality Act (CEQA)** – A State statute enacted in 1970 that requires state and local agencies to identify the significant environmental impacts of their actions and to avoid or mitigate those impacts, if feasible.

**Capital Assets** – An item of value and having a useful life of several years. Capital assets are also referred to as fixed assets.

**Capital Grants** - External grants that are restricted by the grantor for the acquisition and/or construction of fixed assets.

**Capital Equipment** - Equipment (fixed assets) with an initial individual cost of \$5,000 or more and an expected useful life greater than two years, such as automobiles, microcomputers and furniture.

**Capital Improvement** - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's infrastructure.

**Capital Improvement Program (CIP)** - A plan for capital improvements to be made over a fixed number of years to meet capital needs arising from the government's long-term needs.

**Capital Expenditure/Outlay** – Expenditure for tangible property with an initial cost of \$5,000 or more and have a useful economic lifetime of more than one year.

**Capital Project** - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life, also called capital improvements.

**Capital Projects Fund** - A fund created to account for resources and expenditures used for the acquisition or construction of infrastructure, except those financed by enterprise funds.

**Call Provisions** - The terms of the bond contract giving the issuer the right to redeem all or a portion of an outstanding issue of bonds prior to their stated dates of maturity at a specific price, usually at or above par.

**Capital Reserve** - An account used to segregate a portion of the City's equity to be used for future capital replacement purposes.

**Certificates of Participation (COP)** - A bond from an issue, which is secured by lease payments made by the party leasing the facilities, financed by the issue. Typically, COPs are used to finance construction of facilities (e.g., infrastructure or buildings) used by a municipal agency, which leases the facilities from a financing authority. Often the agency is legally obligated to appropriate moneys from its general tax revenues to make lease payments.

**City Council** - Comprised of the Mayor and four City Councilmembers who are elected at large by registered voters of the City. Councilmembers each serve a four-year term and the mayor serves a two-year term. The City Council adopts legislation, sets policy, adjudicates issues and establishes the budget of the City.

**Community Development Block Grant - CDBG** – provides eligible cities and urban counties grants to revitalize neighborhoods; expand affordable housing and economic opportunities; and/or improve community facilities and services, principally to benefit low- and moderate-income persons.

**Competitive Sale** - A sale of securities by an issuer in which underwriters or syndicates of underwriters submit sealed bids to purchase the securities in contrast to a negotiated sale.



## GLOSSARY OF FINANCIAL TERMS

Consumer Price Index (CPI) - A statistical description of price levels provided by the US Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Continuing Disclosure - The principle that accurate and complete information material to the transaction which potential investors would be likely to consider material in making investment decisions with respect to the securities be made available on an ongoing basis.

Contingency Reserve - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services - Services rendered to a government by private firms, individuals, or other governmental agencies.

Contributed Capital - An equity account recording resources externally restricted for the acquisition or construction of capital assets, including Capital Grants, contributions from developers and customers, and tax levies restricted to capital purposes. The account also records current resources furnished to an internal service fund for working capital.

Cost Allocation - A method used to charge costs budgeted in one department or fund to another department or another fund.

Credit Enhancement - Credit support purchased by the issuer to raise the credit rating of the issue. The most common credit enhancements consist of bond insurance, direct or standby letters of credit, and lines of credit.

Cost-of-living Adjustment (COLA) - An adjustment in salaries to offset the adverse effect of inflation on compensation.

Debt Service - Payment of interest and principal on borrowed money according to a predetermined payment schedule.

Debt Service Reserve Fund - The fund in which moneys are placed which may be used to pay debt service if pledged revenues are insufficient to satisfy the debt service requirements.

Department - The basic unit of service responsibility, encompassing a broad mandate of related service responsibilities.

Depreciation - The process of estimating and recording the expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Disbursement - The expenditure of monies by cash from an account.

Discretionary Funding Opportunities - Pertains to funds, grants or other resources that are not restricted as to use.

Discount Bonds - Bonds which are priced for sale at a discount from their face or par value.

Division – A subunit of a department which encompasses a substantial portion of the duties assigned to a department.

Encumbrance - An amount of money committed for the payment of goods and services not yet received or paid for.

Enterprise Fund - A proprietary accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedule for these services is established to ensure that revenues are adequate to meet all necessary expenditures.

Environmental Impact Report - EIR – a public document used by governmental agencies to analyze the significant environmental effects of a proposed project, to identify alternatives and disclose possible ways to reduce or avoid potential environmental damage. The California Environmental Quality Act requires an EIR whenever the initial study or other evidence in the record has produced substantial evidence that the proposed project might produce significant environmental effects.



## GLOSSARY OF FINANCIAL TERMS

Escrow - A fund established to hold moneys pledged and to be used to pay debt service on an outstanding issue.

Expenditure - The actual payment for goods and services.

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Face Value - The amount of principal that must be paid at maturity for a bond issue.

Fees - A general term used for any charge levied by government for providing a service or permitting an activity.

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Lincoln's budget year begins on July 1 and ends on June 30.

Fixed Assets - Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full-time Equivalent Position (FTE) - A full-time or part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

Fund - A self-balancing set of accounts to record revenues and expenditures associated with a specific purpose.

Gas Tax - State tax received from gasoline sales utilized solely for street related purposes, such as new construction, rehabilitation or maintenance.

General Fund - The principal operating fund of the City used to account for unrestricted revenues and expenditures.

General Obligation Bonds - This type of bond is backed by the full faith, credit and taxing power of the government issuing it.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Plan - A comprehensive, long-range, policy document required by state law. The document establishes the City's overall spatial and temporal development pattern.

Geographical Information System (GIS) – A computer system capable of assembling, storing, manipulating and displaying geographically referenced information.

Governmental Accounting Standards Board (GASB) - Established in 1984, the Governmental Accounting Standards Board (GASB) is the independent, private-sector organization that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP).

Government Accounting Standards Board (GASB) – Organized in 1984 by the Financial Accounting Foundation to establish standards of financial accounting and reporting for state and local governmental entities ([www.gasb.org](http://www.gasb.org)).

Grants - A contribution or gift from an outside organization restricted to a specific purpose, timeframe, or activity.

HOME Program - Federal housing assistance program that provides funds to low- and very low-income families for both rental units and privately-owned dwellings.

Improvements - This refers to permanent items that are purchased or constructed and are attached to land or annexations.

Indirect Cost - A cost necessary for the functioning of the organization, but which cannot be identified with a specific product, function or activity.

Infrastructure - The physical assets of a government (e.g. streets, water, sewer, public buildings, and parks) which are intended to remain attached or annexed.



## GLOSSARY OF FINANCIAL TERMS

Interfund Transfers – The movement of monies between funds of the same governmental entity.

Intergovernmental Revenues - Funds received from federal, state and other local government sources in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Charges - The charges to user departments for internal services provided by another government agency, or department of the same agency.

Internal Service Fund - A fund used to account for the financing of goods or services provided to other funds, departments or governments on a cost reimbursement basis.

Lease-Purchase - A financing lease which may be sold publicly to finance capital equipment, real property acquisition or construction. The lease may be resold as certificates of participation or lease revenue bonds.

Letters of Credit - A bank credit facility wherein the bank agrees to lend a specified amount of funds for a limited term.

Levy - To impose taxes, special assessments or services for the support of governmental activities.

Local Agency Formation Commission (LAFCO) – Reviews proposals for the formation of new local governmental agencies and changes of organization in existing agencies.

Local Agency Investment Fund (LAIF) – A voluntary program created by statute in 1977 in which participating agencies (local governments and special districts) invest public funds managed by the State of California.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

Major Fund - A fund that comprises more than 10% of total citywide budgeted revenues and transfers-in and/or 10% of total budgeted appropriations and transfers-out.

Mandate - A legal obligation.

Memorandum of Understanding (MOU) – An agreement outlining the terms of employment entered into between the City and employees of various bargaining units.

Mission Statement – A broad statement of the intended accomplishment or basic purpose of a program.

Modified Accrual Accounting - A basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, or measurable.

Obligations - Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget - The portion of the budget that pertains to daily operations that provide basic governmental services.

Operating Expenses - The cost for administration, personnel, maintenance, material, and equipment required for the departments of the City to function. The day-to-day costs of delivering City services.

Operating Revenue - Funds that the City receives as revenue to pay for ongoing operations including taxes, fees from specific services, interest earnings, state subventions, etc. These revenues are used to pay for day-to-day services.

Ordinance - A formal legislative enactment by the City Council, that if not in conflict with any higher form of law, such as a State statute or constitutional provision, has the full force and effect of law within the boundaries of the municipality to which it applies.



## GLOSSARY OF FINANCIAL TERMS

Original Issue Discount - The amount by which the original par amount of an issue exceeds its public offering price at the time it is originally offered to an investor.

Overlapping Debt - refers to the financial obligations of one political jurisdiction that also falls partly on a nearby jurisdiction.

Pay-As-You-Go - An issuer elects to finance a project with existing cash flow as opposed to issuing debt obligations.

Pavement Management System (PMS) – A computer-assisted decision-making process designed to help cities and counties prevent pavement problems through maintenance and repair in a timely, cost-effective manner.

Pavement Quality Index (PQI) – A scale from 1 to 10 that measures the structure, surface condition and riding comfort of the roadway.

Performance Budget - A budget wherein expenditures are tied to the measurable performance of activities and work programs.

Performance Measurements - Statistical measures that are collected to show the impact of dollars spent on City services.

Personnel Expenses - Salaries and benefits such as pensions and insurance for employees of the City.

Present Value - The current value of a future cash flow.

Prior-Year Encumbrances - Obligations from previous fiscal years, in the form of purchase orders or contracts, which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program - Represents major areas or support functions that can be defined as a service provided to citizens, other departments or other agencies.

Program Budget - A budget wherein expenditures are displayed primarily on programs of work and secondarily by the character and object class of the expenditure.

Property Tax - Ad valorem (value-based) tax imposed on real property and tangible personal property within the City's jurisdiction. It includes two major elements: secured or real property (e.g., house and land on which the house was built), and unsecured or personal property (e.g., machinery).

Proposition 13 - On June 6, 1978, the California electorate approved Proposition 13, the "People's Initiative to Limit Property Taxation," which limited the tax rate for real estate as follows: the maximum amount of any tax on real property shall not exceed 1% of the full cash value of such property.

Proposition 218 - On November 5, 1996, the California electorate approved Proposition 218, the self-titled "Right to Vote on Taxes Act." Proposition 218 added articles XIIC and XIID to the California Constitution and made numerous changes to local government finance law. Public officials are required to conduct the public's business in compliance with Proposition 218.

Public Employees' Retirement System (PERS) – Provides retirement and health benefit services to members from the State and Local public agencies ([www.calpers.ca.gov](http://www.calpers.ca.gov)).

Ralph M. Brown Act - The Brown Act is a California law that ensures the public can attend and participate in meetings of local government.



## GLOSSARY OF FINANCIAL TERMS

Redevelopment Agency (RDA) – Formerly charged with the oversight for the redevelopment process for the City of Lincoln. In June 2011, the Redevelopment Dissolution Act, AB1x26, was signed by the Governor and later upheld by the California Supreme Court. As a result, all redevelopment agencies in California were dissolved effective February 1, 2012.

Regional Surface Transportation Program (RSTP) – a Federal and State funded grant program used for projects located on highway systems (classified higher than local roads or rural minor collectors), bridges on any public highway, and transit systems.

Reserve - An account used to either set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution - A special or temporary order or policy of a legislative body requiring less legal formality than an ordinance or statute.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue - Sources of income financing the operations of government.

Revenue Bonds - A type of bond that is backed by revenues from a specific enterprise or project.

Sales & Use Tax - An excise tax which applies to all retail sales of merchandise. Retailers are liable for reporting and payment of the tax.

Special Assessments - Fees imposed against properties, which have received a special benefit by the construction of public improvements such as water, sewer and irrigation.

Special Revenue Fund - A governmental accounting fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Transfers In/Out - A transfer of resources between different City funds (see glossary definition of "Fund").

Transient Occupancy Tax (TOT) - A tax applied to the cost of hotel or other lodging stays of less than 30 days. Also known as Hotel or Bed Tax.

Trust and Agency Fund - A fiduciary accounting fund used to account for cash and other assets received and held by the City acting in the capacity of trustee or custodian.

Underwriter - A dealer that purchases new issues of municipal securities from the Issuer and resells them to investors.

Underwriter's Discount - The difference between the price at which bonds are bought by the Underwriter from the Issuer and the price at which they are reoffered to investors.

Unencumbered Appropriation - That portion of an allocation not yet expended or committed to a specific purpose.

Unexpended Appropriation - That portion of an allocation not yet actually paid.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.





**GLOSSARY OF FINANCIAL TERMS**

User Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Utility Fund - See Enterprise Fund.

Variable Rate Debt - An interest rate on a security, which changes at intervals according to an index or a formula or other standard of measurement, as stated in the bond contract.

Year-End Surplus - Funds remaining at the end of a fiscal year that are available for allocation or for one-time purchases.