



# City of Lincoln

## Community Facilities District No. 2010-1

### Special Tax Accountability Report

### Fiscal Year 2022-23

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December 2023

Prepared by

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**City of Lincoln**  
**Community Facilities District No. 2010-1**

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**Introduction:**

California Senate Bill (SB) 165 added Sections 50075.1, 50075.3 and 50075.5 to Article 1.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code, relating to local agency finance. SB 165 added provisions to the California Government Code directing the annual filing of a Special Tax Accountability Report by any local government agency for any local special tax subject to voter approval. Pursuant to SB 165, the Special Tax Accountability Report must contain the purpose of the special tax, the funds collected and expended for the most recent fiscal year, and the status of any improvements, projects, or services required or authorized to be funded by the special tax.

The Fiscal Year 2022-23 Special Tax Accountability Report was prepared for the City Community Facilities District No. 2010-1.

**City of Lincoln  
Community Facilities District No. 2010-1  
(Police and Fire Services)**

**Purpose:**

A Resolution of Formation to form the City of Lincoln Community Facilities District No. 2010-1 (Police and Fire Services) (the “CFD”) was approved on August 24, 2010, by the City Council (the “City Council”) of the City of Lincoln (the “City”). The CFD was created to provide a financing mechanism to mitigate the impact on the need for police and fire services occasioned by new development within the boundaries of the CFD.

**Fiscal Year 2022-23 Revenues and Expenses:**

<b>CFD 2010-1 FY 2022-23 REVENUES AND EXPENSES</b>	
<b>Description</b>	<b>FY 2022-23 Total</b>
Beginning Balance	\$11,910
<b>REVENUES</b>	
Special Taxes <sup>1</sup>	\$39,169
Other Sources	\$119
<b>TOTAL REVENUES</b>	<b>\$39,288</b>
<b>EXPENDITURES</b>	
Police Operations/Professional Services	\$36,088
Administration/Incidentals	\$530
<b>TOTAL DIRECT COSTS</b>	<b>\$36,618</b>
<b>FUND BALANCE INFORMATION<sup>2</sup></b>	
Ending Fund Balance as of June 30, 2023	<b>\$14,580</b>

<sup>1</sup> Special taxes are equal to the amount collected in FY 2022-23.

<sup>2</sup> Fund Balance is used for an operating reserve and allowed to accumulate for the replacement of the equipment necessary to perform the authorized services.