

RESOLUTION NO. 2020-103

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN ADOPTING THE ANNUAL BUDGET AND CAPITAL IMPROVEMENT PLAN FOR FY 2020-2021 AND ADOPTING AN APPROPRIATIONS LIMIT.

WHEREAS, The City of Lincoln budget for FY 2020-2021 reflects the financial plan using available resources to meet the essential needs of our community; and

WHEREAS, the City of Lincoln budget for FY 2020-2021 contains an appropriation limit for FY 2020-21 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. The proposed budget for the City of Lincoln entitled "City of Lincoln Annual Budget Fiscal Year 2020-2021", a copy of which is on file with the City Clerk, is hereby adopted.

SECTION 2. The City of Lincoln Annual Budget Fiscal Year 2020-2021 includes revenues of \$92,740,886 and expenditures of \$99,334,964 for all funds.

SECTION 3. The Capital Improvement Plan for Fiscal Year 2020-2021 funded expenditures total \$22,523,206 which is included in the Annual Budget expenditures.

SECTION 4. 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 5. 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 6. 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 Grants Management 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 7. The City Manager is authorized to make transfers of fund balances to accommodate reserve requirements.

SECTION 8. 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 9. The City Manager is authorized to amend the City's budget to reflect all required debt service payments.

SECTION 10. 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 11. Pursuant to Article XIII B of the California Constitution, the appropriations limit for the City of Lincoln is hereby established as \$31,991,907 for FY 2020-2021.

SECTION 12. It is recognized that the Annual Budget for Fiscal Year 2020/2021 is not in compliance with the General Fund Reserve Policy. The City Council Finds that it is in the City's best interest to adopt an Annual Budget that does not meet the stated reserve levels in the policy.

SECTION 13. This resolution shall take effect immediately.

PASSED AND ADOPTED this 9th day of June 2020.

AYES: COUNCILMEMBERS: Gilbert, Silhi, Andreatta, Karleskint

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS: Joiner



Dan Karleskint, Mayor

ATTEST:



Gwen Scanlon, City Clerk

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Elected Officials & Administrative Staff

Elected Officials

Dan Karleskint	Mayor
Peter Gilbert	Vice Mayor
Holly Andreatta	Councilmember
Paul Joiner	Councilmember
Alyssa Silhi	Councilmember
Gerald Harner	City Treasurer

City Attorney

Kristine Mollenkopf	City Attorney
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City Manager

Jennifer Hanson	City Manager
Gwen Scanlon	City Clerk

Department Heads

Jennifer Hanson	Interim Finance Director
Ray Leftwich	Public Works Director / City Engineer
Kathryn Hunt	Library Director
Doug Lee	Public Safety Chief
Steve Prosser	Community Development Director

**Please send all written correspondence to the following address:
City of Lincoln, 600 Sixth Street, Lincoln, CA 95648**

Commissions, Boards and Committees

ACCESSIBILITY ADVISORY COMMITTEE

Judy Guiraud	Committee Member
Jane Burton	Committee Member
Vacant	Committee Member

AIRPORT COMMITTEE

Paul Joiner	Council/Committee Member
Dan Karleskint	Council/Committee Member
Robert Butera	Committee Member
Brian Leibundguth	Committee Member
Mark Lynch	Committee Member
Byron Maynard	Committee Member
Gary Patburg	Committee Member

DESIGN REVIEW BOARD

Ronee Briley	Boardmember
Mark Hutchinson	Boardmember
Michele Hutchinson	Boardmember

ECONOMIC DEVELOPMENT COMMITTEE

Peter Gilbert	Council/Committee Member
Dan Karleskint	Council/Committee Member
Jason Price	Chair
John Fett	Vice Chair
Megan Boespflug	Committee Member
Cherri Spriggs-Hernandez	Committee Member
Joann Hilton	Committee Member
Bill Lauritsen	Committee Member
Mike Miller	Committee Member
David Plaut	Committee Member
Cathi Ruff	Committee Member

FISCAL & INVESTMENTS OVERSIGHT COMMITTEE

Gerald Harner	City Treasurer
Ed Gonzalez	Committee Member
Linda Laubinger	Committee Member
Richard Pearl	Committee Member
John Quigley	Committee Member
Andy Sisk	Committee Member
Larry Whitaker	Committee Member

Commissions, Boards and Committees

LIBRARY BOARD

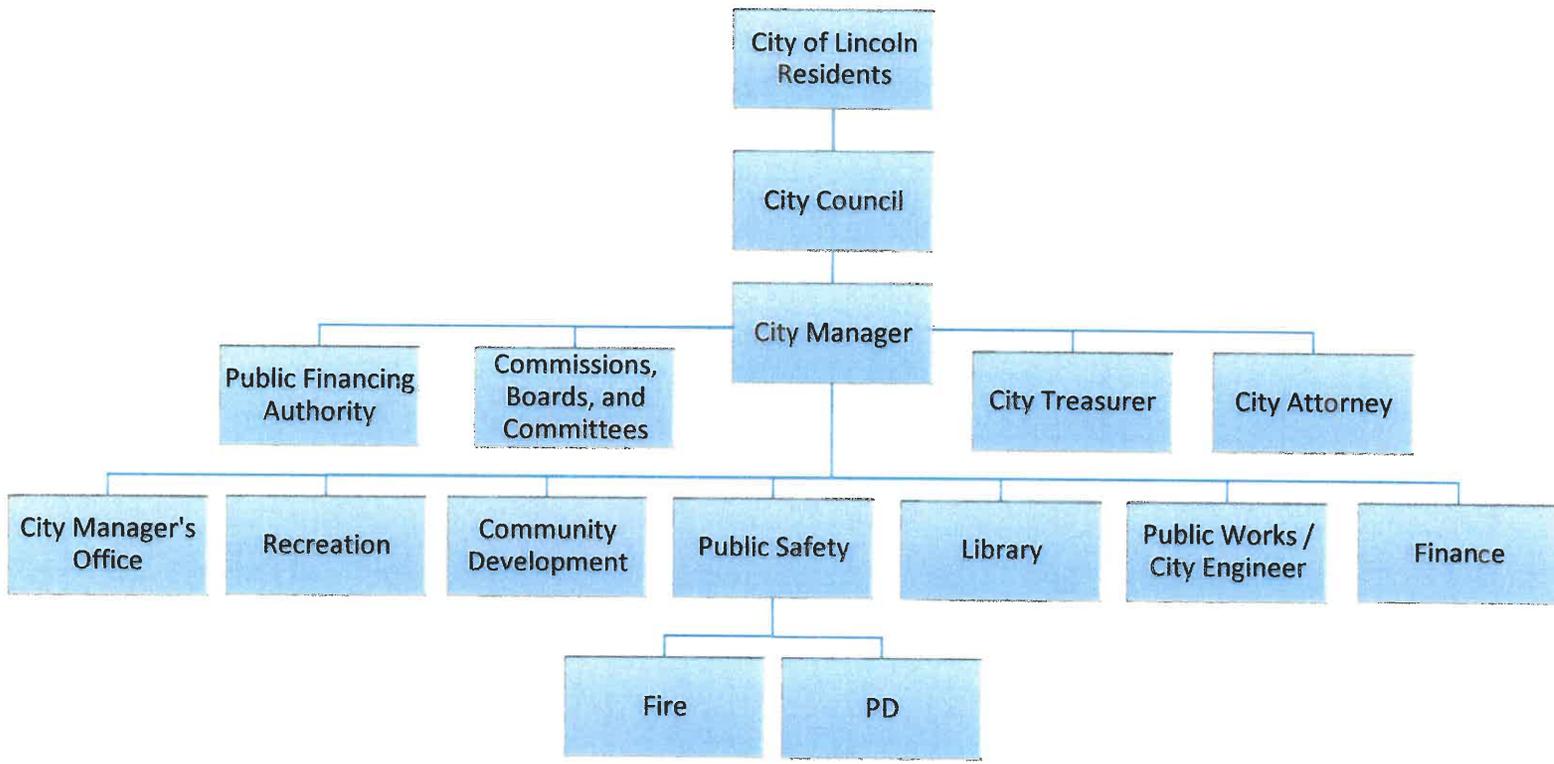
Holly Andreatta	Council/Committee Member
Alyssa Silhi	Council/Committee Member
Bob Birdseye	Chair
Tim Gervais	Board Member
Gloria Pilotti-Irey	Board Member
Viola Kuka	Board Member
Tim Monelo	Board Member
Nancy Whitaker	Board Member

PARKS AND RECREATION COMMITTEE

Peter Gilbert	Council/Committee Member
Kelly Velasco	Chair
Richard Moore	Vice Chair
Dennis Clear	Committee Member
Jim Datzman	Committee Member
Dave Fear	Committee Member
Tim Gervais	Committee Member
Tim Monelo	Committee Member
Roger Ueltzen	Committee Member
Janet Voris	Committee Member

PLANNING COMMISSION

Eric Johnson	Chair
Keiye McKinney	Vice Chair
Dan Cross	Commissioner
Michelle Hutchinson	Commissioner
Bill Lyons	Commissioner
Tony Manning	Commissioner
Michael Roberts	Commissioner





City Manager's Message

As with most cities in the nation, the City of Lincoln is facing unprecedented fiscal uncertainty related to the ongoing coronavirus crisis. On March 13, 2020, the Governor of California issued a stay-at-home order. This order greatly restricted non-essential activities for the purpose of slowing the spread of the coronavirus. These stay-at-home restrictions have been effective in reducing the spread of the virus but have negatively impacted the national, regional, and local economies due to the loss of revenue associated with sales tax and gas tax, increases in unemployment, and a general decrease in spending. The extent of the impact the current crisis has on the economy and the City's finances is unknown at this time and will be largely dependent on any additional restrictions and the speed of recovery.

The demands placed on our residents, councilmembers, and staff have been extraordinary. Like the City, many of our residents have experienced severe financial setbacks, uncertainty, and disruption in their daily lives. Staff has been greatly impacted by the need to create a balance between sustaining normal service level, while also serving in an emergency management and response capacity- not to mention the worry related to the safety of our essential workers, especially those that serve in public safety. Lastly, City Council has been required to continue to provide leadership and to establish policy at a time when even the short-term future is unknown.

The economic and social impacts in both the short- and long-term are still undefined and unknown. It is likely that the extent of the impacts related to this crisis will not be known until studied and debated by scholars and historians many years from now. Yet even in the face of uncertainty and the challenges we as a City and as individuals face, it is still incumbent among the City to fulfill the City's Mission:

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

Short Term Factors Influencing Budget

The financial picture of the City has drastically changed in the last two months. Not only are the City's current fiscal year revenue projections greatly impacted by a significant decrease in revenues, the potential impact to Fiscal Year 2020/2021 is not yet well understood. To offset the long-term fiscal impact to the City and to ensure that the City is able to provide required services levels in the short-term, staff developed a budget that is based on conservative revenue projections and decreased expenditures.

The unanticipated decline in revenue due to COVID-19, along with anticipated increases in baseline expenditures and additions for public safety have resulted in a significant revenue shortfall in Fiscal Year 2021. In order to balance the General Fund budget, the Fiscal Year 2021 Proposed Budget includes significant budget reductions in General Fund departments and non-general funds that impact the General Fund. The significant revenue shortfall has also been mitigated through the use of other revenue sources.

Several steps have already been taken to reduce fiscal impacts to the City:

- Furlough of temporary and seasonal staff
- Reduction of all non-essential expenditures
- Postponing of non-essential capital improvement projects
- Reducing park and streetscape maintenance expenditures
- Eliminating any new positions proposed in FY 20/21 budget



City Manager's Message

City Council Strategic Goals and Policies

Over the past year, the City Council has continued to focus on their commitment to ensure that the City's fiscal health and financial systems are sound. Several policies were adopted by the City Council in support of this effort in the prior fiscal year. These policies included: the Grant Management Policy, the Financial Close Policy, and the Budget Policy. The only new financial policy adopted this fiscal year was the revised Financial Reporting Policy adopted by resolution on January 14, 2020. The Financial Reporting Policy is intended to ensure that the City Council and the Community are kept apprised of the City's financial position and to comply with Government Codes 41004 and 53646, as well as to facilitate the implementation of the Treasurer's required duties.

Along with the City's mission, the City Council also has adopted Strategic Priorities that were reaffirmed by the City Council at their November 5, 2020 Strategic Retreat. At the retreat, City Council reaffirmed the first four priorities and added a fifth priority: Sustainable Fiscal Health. The addition of this strategic priority is a reflection of City Council's commitment to ensuring the City's financials are sound. Below is a description of each of the adopted fiscal priorities.

- **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.

The preparation of the budget at the department-level is intended to align with the City's Council's identified strategic priorities to facilitate implementation of them. 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.

Policy Issues, Regulatory Factors, Economic factors, & Legislative Challenges

Given the current emergency related to the coronavirus, the City is experiencing a number of unknown factors and challenges that are impacting the City's finances. Below is a summary of these challenges:

- **Unknown Decreases in Actual Fiscal Year 19/20 Revenues:** Due to the delay in sales tax receipts and gas tax, it was not known what the full impact to those two revenues would be upon preparation of this budget. As such, the projections used for the beginning balances for the impacted funds have the potential to be overstated. Therefore, staff believes that it will be necessary to prepare a mid-year budget adjustment much earlier than normal, and most likely in early fall (September/October).
- **Extent of Stay-At-Home Orders:** The extent and duration of any stay-at-home order will be the primary factor influencing revenues. To address this unknown, it is anticipated that adjustments to revenues and/or expenditures will be required much earlier in the fiscal year than normal.
- **Sales Tax Deferral:** The state issued a sales tax deferral program as part of an initiative to assist businesses with their economic recovery. The program allows for the deferral of sales tax payments for both small and large businesses. It is unknown at this time how many sales tax payers within the City will participate in this program. Participation in this program will delay the receipt of sales tax revenues.



City Manager's Message

- **Stimulus Money Uncertainty:** There is likely to be stimulus monies provided by the federal government to the state and county. It is still unclear how much stimulus money the City may receive. Any stimulus money will decrease the long-term impact of revenue shortfalls.
- **FEMA Reimbursement Uncertainty:** As the coronavirus is impacting local agencies nationwide, it is anticipated that there will be limited funds available for reimbursement to offset either revenue reductions or emergency expenditures.
- **Reduced Investment Revenue:** The financial markets have been volatile in response to the ongoing pandemic. The extent of the total impact on the City's investments is still unknown; however, it is anticipated that there will be a significant decrease in investment revenues for Fiscal Year 20/21. Decreased investment revenues will be mitigated on a fund-by-fund basis.
- **Pension Impacts:** Due to the volatile nature of the financial markets, it is anticipated that the City's unfunded pension liabilities will increase. Any expense increases related to pension obligations will likely begin to impact the City in the 21/22 fiscal year. The mitigation strategies to offset potential impacts related to increased pension obligations will be dependent on the impacts calculated in the City's next pension obligation actuarial report.

Fund-Specific Financial Outlook

There are several funds with poor financial outlooks that are going to be exacerbated by the current coronavirus crisis. Below is a summary the funds that are of most concern:

- **General Fund 100:** The General Fund continues to experience difficulty levels due to low property and sales tax revenues, and increased expenditures related to the Airport as well as the Lighting and Landscaping District (LLAD). Specific revenue and expense impacts are summarized below:
 - Estimated 13% decrease to sales tax revenues.
 - Estimated 100% decrease in motel occupancy tax.
 - Estimated cost of Lighting and Landscaping District (LLAD) general benefit and zone deficit is \$849,496.
- **Lighting and Landscaping District Fund 270:** The assessment revenue collected for the LLAD is insufficient to cover expenses for all zones within the LLAD and the payment of municipal utilities will continue to increase this deficit. A long-term solution includes reducing expenditures and requesting an assessment increase that is subject to voter approval.
- **Airport Fund 750:** Although there has been significant improvement made to increase revenues in the fund, the increases are not adequate to overcome the existing deficit. It is also anticipated there will be significant reductions in fuel revenue to the airport due to the current economic downturn.
- **Drainage PFE Fund 247:** The Drainage PFE fund continues to experience a deficit due to the purchase of the Lakeview Farms Detention Basin.
- **Fire PFE Fund 242:** The Fire PFE Fund continues to experience a deficit due to the construction of the City's three fire stations.
- **Development Services Fund 248:** Fund 248 continues to experience an annual operating deficit that is offset by the unassigned fund balance. Although the City Council did adopt updated fees, it is anticipated that Fund 248 may experience expenses in excess of revenues related to the anticipated decrease in building activity due to the expected economic downturn.



City Manager’s Message

General Fund Reserves

General Fund Reserves: The City Council adopted a General Fund Reserve Policy through the Resolution No. 2018-139. General Fund Reserves at year end are calculated as follows:

	Projected Beginning Balance as of July 1, 2020	Total Inflows	Total Outflows	Projected Ending Balance as of June 30, 2021
Undesignated	2,138,170	19,590,258	(20,286,935)	1,441,504
Operating	4,674,039	318,156		4,992,195
Catastrophic	0			0
Economic Development	0			0
Capital Replacement	327,150	199,872	210,313	316,709
OPEB	2,094,818		580,000	1,514,818
PERS UAL	678,711			678,711
Designated	505,791			505,791

General Reserve Analysis: The narrative below is intended to provide a brief analysis of the City’s conformance to the reserve policy:

General Fund Operating Reserve: To maintain the ability of the City to meet operational expenses on a daily basis and provide services to the City’s residents, the City shall maintain a committed Operating Reserve equal to 25% of the Annual General Fund Outflows in the adopted budget. The Annual General Fund Outflows include operating expenditures, transfers out, and allocations. Transfers within the General Fund are not included the Annual General Fund Outflows calculation. The 25% level is based on the City’s current cash flow requirements due to the timing of revenue receipts and the payment of expenditures.

Compliance Analysis: The proposed reserve level for the FY 2020/2021 Budget is \$4,992,195, which is consistent with the required 25% target based on the level of expenditures in the proposed budget.



City Manager's Message

- **General Fund Catastrophic Reserve:** To maintain the ability of the City to meet operational expenses during times of declared emergency or major catastrophe, the City shall maintain a committed Catastrophic Reserve of \$2 million. An emergency or major catastrophe is defined as a one-time "event" that threatens the health and safety of the community, not a recurring threat. It is recognized that during a time of emergency, the City will need to expend more resources than normal operations dictate to meet the community's needs. In addition to an increased level of expenditure, the tax base of the City may be impaired after a major catastrophic event. This reserve shall be exclusive of all other reserves. This reserve may only be drawn upon pursuant to an emergency as declared by the City Council under the Municipal Code.

Compliance Analysis: The proposed funding level for the catastrophic reserve is \$0 and therefore, the adoption of the proposed 2020/2021 Annual Budget will not be in compliance with the adopted General Fund Reserve Policy. Staff recommends that once the economy and the City's revenue streams begin to stabilize, that the City Council have a comprehensive discussion regarding General Fund Reserves to determine whether there is desire to reaffirm the existing General Fund Reserve Policy or if modifications are warranted.

- **Economic Reserve:** The policy requires that the City shall maintain a committed Economic Reserve balance of a minimum of 15% of annual General Fund operating expenditures.

Compliance Analysis: The proposed funding level for the catastrophic reserve is \$0 and therefore, the adoption of the proposed 2020/2021 Annual Budget will not be in compliance with the adopted General Fund Reserve Policy. Staff recommends that once the economy and the City's revenue streams begin to stabilize, that the City Council have a comprehensive discussion regarding General Fund Reserves to determine whether there is desire to reaffirm the existing General Fund Reserve Policy or if modifications are warranted.

The three remaining reserves are considered self-restricted and are not spendable, unless specifically approved by City Council.

- **Capital Replacement Reserve:** The City shall maintain a committed Capital Replacement Reserve with annual contributions in the amount of \$300,000.

Compliance Analysis: The proposed contribution for 2020/2021 is \$199,872. This contribution is related to a transfer of funds from Fund 610 (Vehicle and Equipment Replacement Fund) as the fund has been eliminated. The fund was eliminated due to the fact that purchasing General Fund assets in an internal service fund was causing difficulty when accounting for the capitalization of such assets. Staff is recommending that the Capital Replacement Reserve not be fully funded this year until City Council has the opportunity to consider the other obligations that may impact the General Fund.

- **Other Post-Employee Benefit (OPEB) Reserve:** The City shall maintain a committed OPEB Reserve to fund annual contributions for active employees. The annual contributions shall be calculated in accordance with required annual financial statement reporting, applying data from bi-annual actuarial reports. This reserve shall be exclusive of all other reserves. The annual contributions shall be included in the adopted fiscal year budgets and funds from the OPEB Reserve will be transferred to the City's irrevocable OPEB Trust.



City Manager's Message

Compliance Analysis: Due to the revenue shortfall in the General Fund, it is projected that annual operating expenses will exceed annual revenue received. Therefore, staff is recommending that part of the shortfall be covered by unrestricting \$580,000 from the General Fund's OPEB reserve to pay the General Fund's 20/21 OBEB Obligation. The OPEB Reserve is separate from the OPEB Trust. The OPEB Trust currently has a balance of \$6,128,549.30. The OBEB Reserve had a projected ending balance for Fiscal Year 19/20 of \$2,094,816.

The July 1, 2017 valuation that was completed to calculate the City's long-term OPEB obligation provided three possible funding scenarios to allow the City to meet current and future OPEB funding obligations: 1. Level Contribution over 20 years; 2. Level Percentage of Unfunded Liability; and 3. Constant Percentage Increase. The payments made and proposed to the trust (including the payments proposed for fiscal year 20/21) since July 1, 2017 exceed both funding scenarios 1 and 3, but are below funding scenario 2. This indicates that the City is making good progress on paying down the City's OPEB Liability. The table on the next page provides the detail supporting this analysis.

Therefore, staff recommends that this year's OPEB Obligation for the General Fund be paid from the General Fund's OPEB reserve.

Assigned Fund Balance: The Assigned Fund Balance is composed of funding for the City's participation in the self-insurance pool and many that the City is trustee of for a third party. These funds are self-restricted and not available for expenditure.

Compliance Analysis: City Council established the Assigned Reserves for designated purposes and the proposed budget adheres to this policy.

Unassigned Fund Balance: The Reserve Policy requires a minimum General Fund Unassigned Fund balance of \$500,000.

Compliance Analysis: Although the proposed budget does utilize \$696,666 from the unassigned fund balance of the General Fund, the projected fiscal year end fund balance is \$1,441,504, and is therefore compliant with the reserve policy. It is recommended that the remaining unassigned fund balance not be utilized, unless under dire circumstances due to the current volatility of the economy.

Looking Ahead

This coming fiscal year will continue to present challenges to the City that are new and unknown. The ability to address them in a manner that minimizes impacts on our residents, businesses, and staff will be based on embracing the City Council's already established strategic priorities, and the success will be rooted in the ability to remain flexible to quickly adapt to any new social or economic environment we may face. To that end, I would like to thank staff for the dedication and ongoing commitment to the City, when the going gets tough, our staff is already tough and is ready, able, and willing to respond. Based on this fact, my confidence in the City Council's leadership, and the strength of our residents, I believe the City of Lincoln will recover from the current crisis we collectively face.

City of Lincoln
5 Year OPEB Contribution Analysis

	<u>Actual</u> <u>FY 2016-17</u>	<u>Actual</u> <u>FY 2017-18</u>	<u>Actual</u> <u>FY 2018-19</u>	<u>Actual</u> <u>FY 2019-20</u>	<u>Budget</u> <u>FY 2020-21</u>	<u>5 Year Total</u>
Annual Contributions						
Pay-As-You-Go	\$ 552,991.00	\$ 553,157.00	\$ 616,640.00	\$ 707,391.00	\$ 821,047.00	\$ 3,251,226.00
Trust Contribution	\$ 717,993.00	\$ 745,267.00	\$ 965,035.00	\$ 980,005.00	\$ 503,976.00	\$ 3,912,276.00
Total	\$ 1,270,984.00	\$ 1,298,424.00	\$ 1,581,675.00	\$ 1,687,396.00	\$ 1,325,023.00	\$ 7,163,502.00
Actuarial Recommendation						
Plan 1 - Level Contribution <i>(Preferred Plan)</i>	\$ 1,325,433.00	\$ 1,325,433.00	\$ 1,325,433.00	\$ 1,325,433.00	\$ 1,325,433.00	\$ 6,627,165.00
Above/Below Recommendation	\$ (54,449.00)	\$ (27,009.00)	\$ 256,242.00	\$ 361,963.00	\$ (410.00)	\$ 536,337.00
Plan 2 - Level % of Unfunded Liability	\$ 1,925,150.00	\$ 1,772,896.00	\$ 1,636,277.00	\$ 1,514,229.00	\$ 1,405,635.00	\$ 8,254,187.00
Above/Below Recommendation	\$ (654,166.00)	\$ (474,472.00)	\$ (54,602.00)	\$ 173,167.00	\$ (80,612.00)	\$ (1,090,685.00)
Plan 3 - Constant % Increase	\$ 1,053,256.00	\$ 1,084,854.00	\$ 1,117,399.00	\$ 1,150,921.00	\$ 1,185,449.00	\$ 5,591,879.00
Above/Below Recommendation	\$ 217,728.00	\$ 213,570.00	\$ 464,276.00	\$ 536,475.00	\$ 139,574.00	\$ 1,571,623.00



Budget Process and Timeline

The Budget Process

The budget is a financial operating plan designed to guide the City's annual operations, programs, and capital activities for the fiscal year. The budget is adopted annually by the City Council and constitutes the legal authority for municipal expenditures. The City's budget is categorized by several different criteria including operating unit and capital improvement project, but is adopted at the fund level. Expenditures may not legally exceed appropriations at that level of detail. Appropriations authority for all funds lapse at the fiscal year-end. The City Council adopted a Budget Policy on April 23, 2019, which is presented within the budget document. 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 Annual Budget (which includes both the operating budget and the capital budget) in June of each year for the following fiscal year. It is necessary for City Council to adopt the budget prior to the beginning of each fiscal year. During a typical fiscal year, staff also proposes a mid-year budget adjustment to City Council in February or March. The current Coronavirus crisis has caused extreme volatility in the revenue projections, and so it is anticipated that a mid-year budget adjustment will be proposed to City Council in early fall, and then again in February or March.

Budget Development

Per the Budget Policy, budget development is intended to be a multi-step process that is formatted to maximize public participation. Due to the coronavirus crisis, the budget development process may not be fully adhered to. Deviations from the stated policy and principles for development of the budget are identified below:

- **Financial Projections:** The current emergency and associated economic downturn has resulted in extreme revenue projection volatility. Projections for sales tax, transient occupancy tax, gas tax, and airport fuel revenue have been adjusted many times for the projected year in balances for fiscal year 2019/2020, and for the upcoming 2020/2021 fiscal year. As such, it is not feasible at this time to develop accurate five-year budget projections until there is a greater understanding of the extent of the impacts to the economy and the timing of economic recovery.
- **Balanced Budget:** The adopted Budget Policy requires a balanced budget for each fund to ensure annual expenditures do not exceed annual revenues. The intent is that ongoing operating expenses should not exceed projected annual revenues and that use of unassigned fund balances should be limited to one-time expenditures such as capital projects. Due to the projected decrease in revenues associated with the Coronavirus emergency, implementation of this principle is not attainable this year. The General Fund expenditures will rely on both unassigned fund balances, and reserves to meet operational expenditures.
- **Public Involvement:** The Budget Policy encourages robust public involvement during the budget development process. The purpose of this involvement is to allow the City to be responsive to community needs, thereby increasing the value the public receives from City government. The approved Budget Calendar for fiscal year 2020/2021 includes scheduled public engagement meetings through the FIOC and the City Council Workshops. The FIOC participated in a discussion on February 19, 2020 of proposed changes to the budget document. Additionally, a public budget workshop was held by City Council on May 5, 2020. Ideally, there would have been additional opportunities for the public to provide input, however, due to the stay-at-home order issued by the Governor on March 13, 2020, public involvement has been limited.



Budget Process and Timeline

Budgetary Basis and Compliance

The budgets for governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP), except that encumbrances are treated as expenditures and recorded against budgeted appropriations. This budgetary basis is not always the same as the modified accrual basis of accounting is used to account for the actual results of operations. Items such as depreciation, compensated absences, and loss/gain on inventory are not budgeted expenditures.

The accrual basis of accounting is utilized for the proprietary and fiduciary funds. Under this basis, revenues are recognized in the period billed. The modified accrual basis of accounting is utilized by the governmental funds. Under this basis, revenues are recognized when they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the fiscal period. All material revenues of the governmental funds are accrued or deferred, as appropriate. Under the modified accrual basis, expenditures are generally recognized when the liability is incurred with few exceptions. Definitions of governmental, proprietary, and fiduciary funds are provided in the Fund Overview Section.

Budget Calendar

An annual budget is prepared for all governmental, proprietary, and fiduciary funds that are considered budgetary. Although the budget maintenance process is ongoing, the annual 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. The Budget Policy requires the development and presentation of a budget Calendar to City Council for approval. The Budget Calendar was presented to City Council and adopted on January 28, 2020. This year, the adopted Budget Calendar was followed until such time that the stay-at-home order was issued, and the economy began to experience a downturn. From that point forward, the budget process was modified to adapt to the stay-at-home order and allow for flexibility to deal with the volatile financial environment. A summary of the activities conducted to prepare the budget is provided below:

- **City Council Establishes Priorities:** Prior to the kick-off of the budget process, City Council reaffirms the City's Mission, Vision, and Strategic Priorities. This was completed in November 2019, at the City Council's Strategic Retreat. 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), computer needs (Information Technology), facility needs (Facilities Maintenance), and vehicles/gas-powered equipment (Fleet Management). This allows the internal service departments to gather additional information that is necessary to complete their own budgets and to provide recommendations to City management on the departments' requests.
- **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 draft budget to the City Council for consideration during the Budget Workshop. Revenue estimates, fund balance projections, and summary reports are also reviewed to provide City management with an "overall picture." The draft budget for fiscal year 2020/2021 was presented to City Council on May 5, 2020. This work session not only provided an opportunity for public engagement, it also allowed 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.
- **Budget Public Hearing:** In June, City Council holds a public hearing for the adoption of the Annual Budget. They then adopt the budget by fund. City Council holds the authority to transfer money between funds or to decrease or increase the approved budget. They then adopt the Annual Budget and an Appropriations Limit by resolution each year. Any amendments to the Annual Budget are also adopted by Resolution.



Fiscal Year 2020-2021 Budget Calendar

Target Dates	Budget Milestones
November 5	Council establishes budget priorities for forthcoming fiscal year and reviews proposed budget calendar
January 21	Communication of Council budget priorities to staff for incorporation into budget submittals
January	Budget Preparations Commence: Finance Department updates budget forms and processes. CPPC & TIB Committees meet to review roles and responsibilities.
January & February	Departments meet with support departments to discuss capital requests: TC (software and PC requests); Human Resources (personnel requests); Fleet (gas-powered vehicles/ equipment); Facilities (requests for maintenance to buildings)
February 7	City wide revenue projections complete
February 11	Operating budgets due to Finance
February 19	FIOC meeting
February 21	Staffing requests due to City Manager
February 21	Capital and Technology Projects submittal due date
February 21	Technology Projects reviewed and prioritized by TIB Committee
February 26	Capital Projects reviewed and prioritized by CPPC Committee
February 28	Finance provides prioritized project list modified by available funding
March 2- 6	Preliminary meetings with Departments / City Manager / Budget Team
March 9 - 13	Departments finalize proposed budgets
March 16 - 20	Final meetings with Departments, as needed
April 3	Department narratives are due to Finance
April - May	Finance prepares budget document
May 5	Council Workshop - Operating and Capital Improvement Budgets
June 9	Adoption of Final Budget

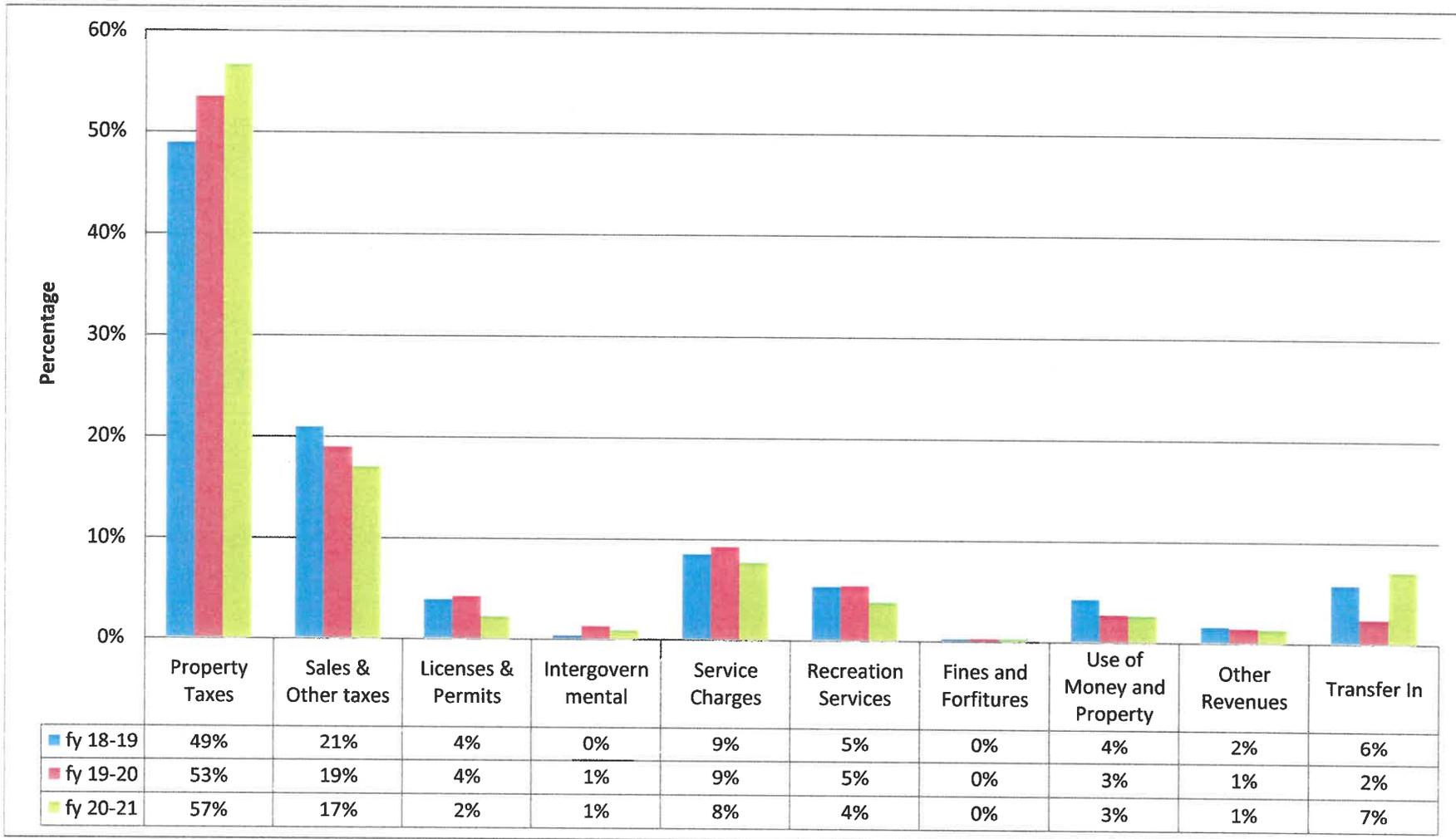
Denotes City Council participation



City of Lincoln

Fiscal Year 2020-2021 Budget Document

General Fund Revenue Trend by Major Category

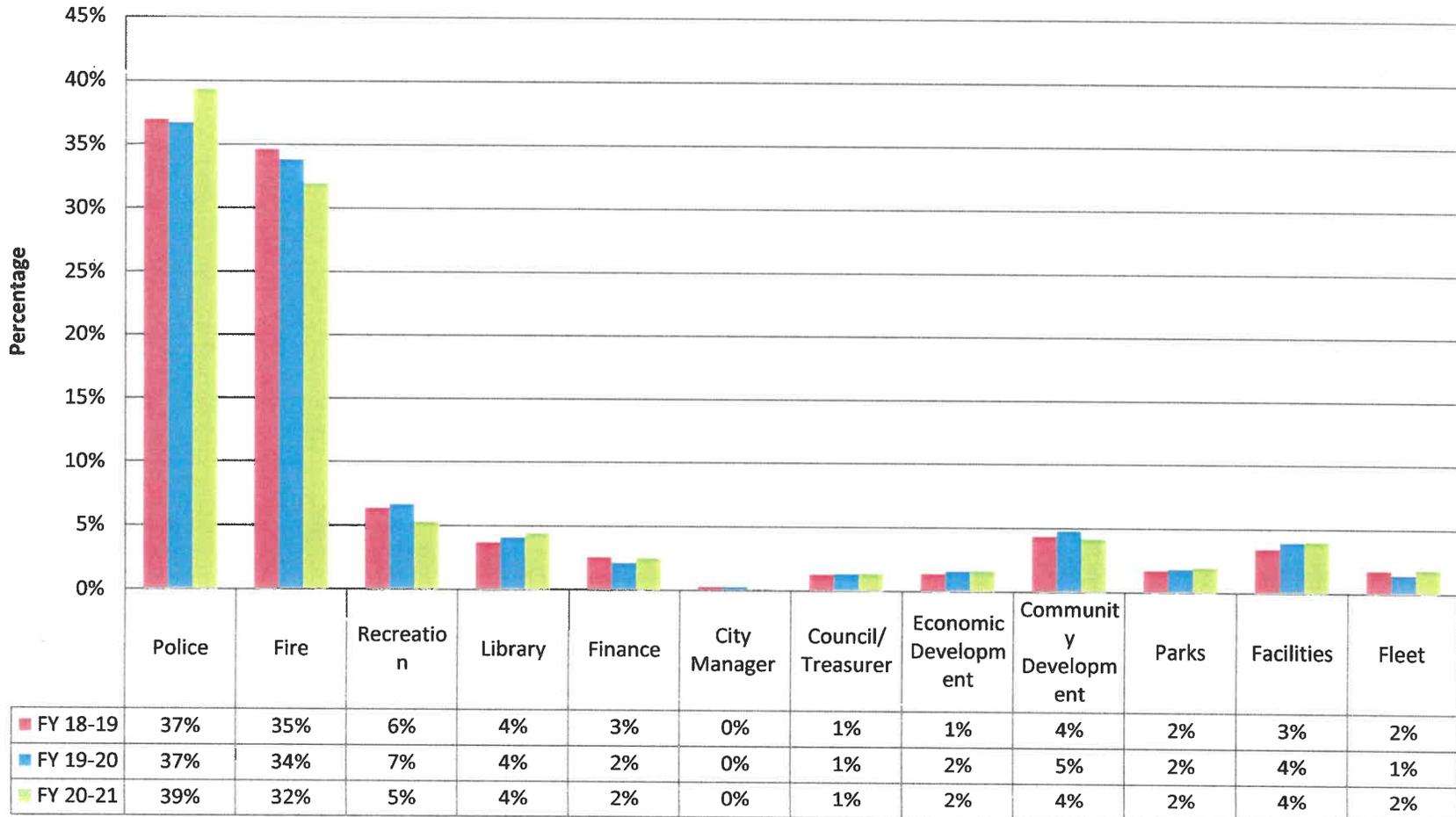




City of Lincoln

Fiscal Year 2020-2021 Budget Document

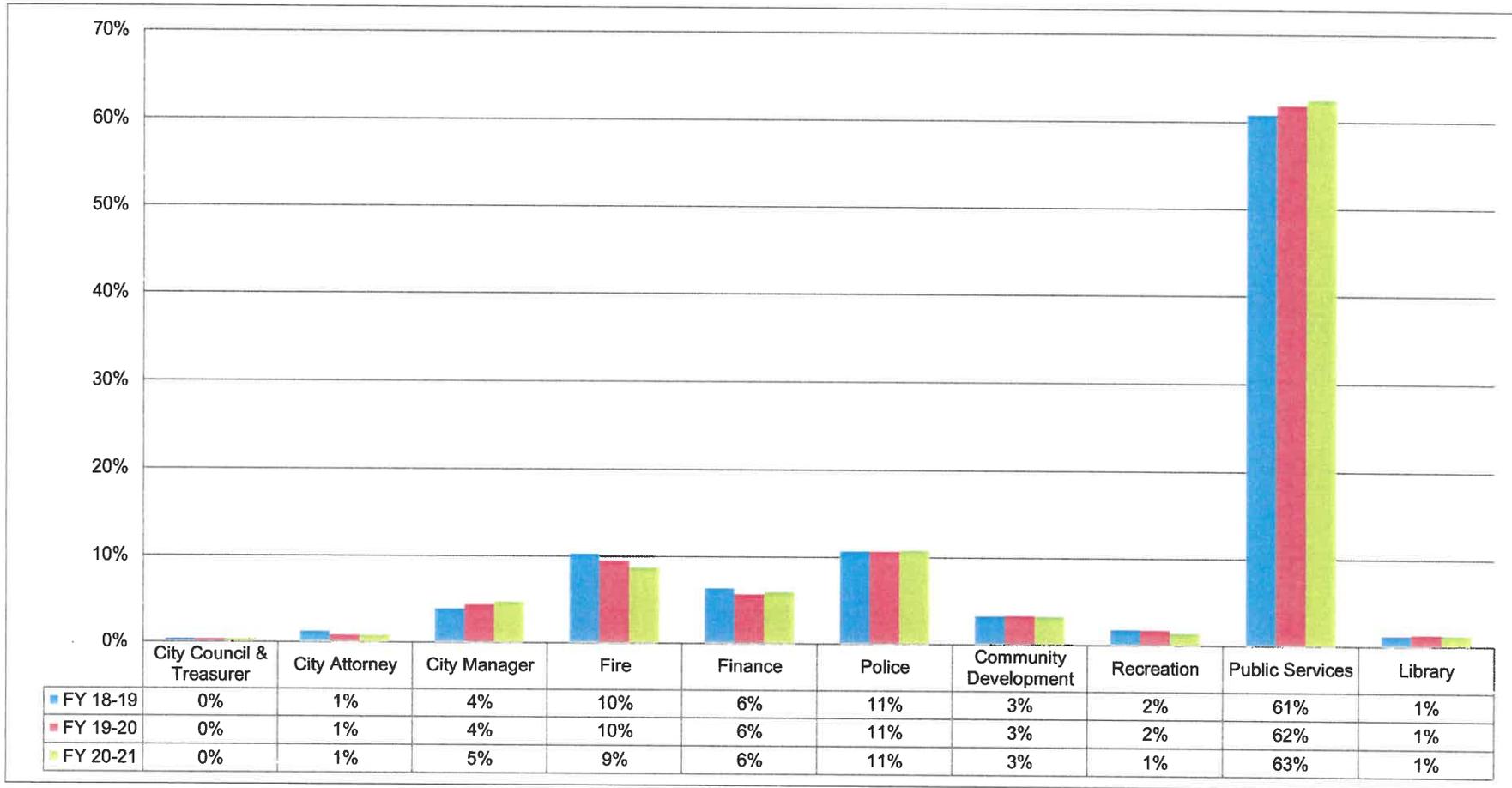
General Fund Expenditures by Department





City of Lincoln

Fiscal Year 2020-2021 Budget Document Citywide Operating Expenditures by Department

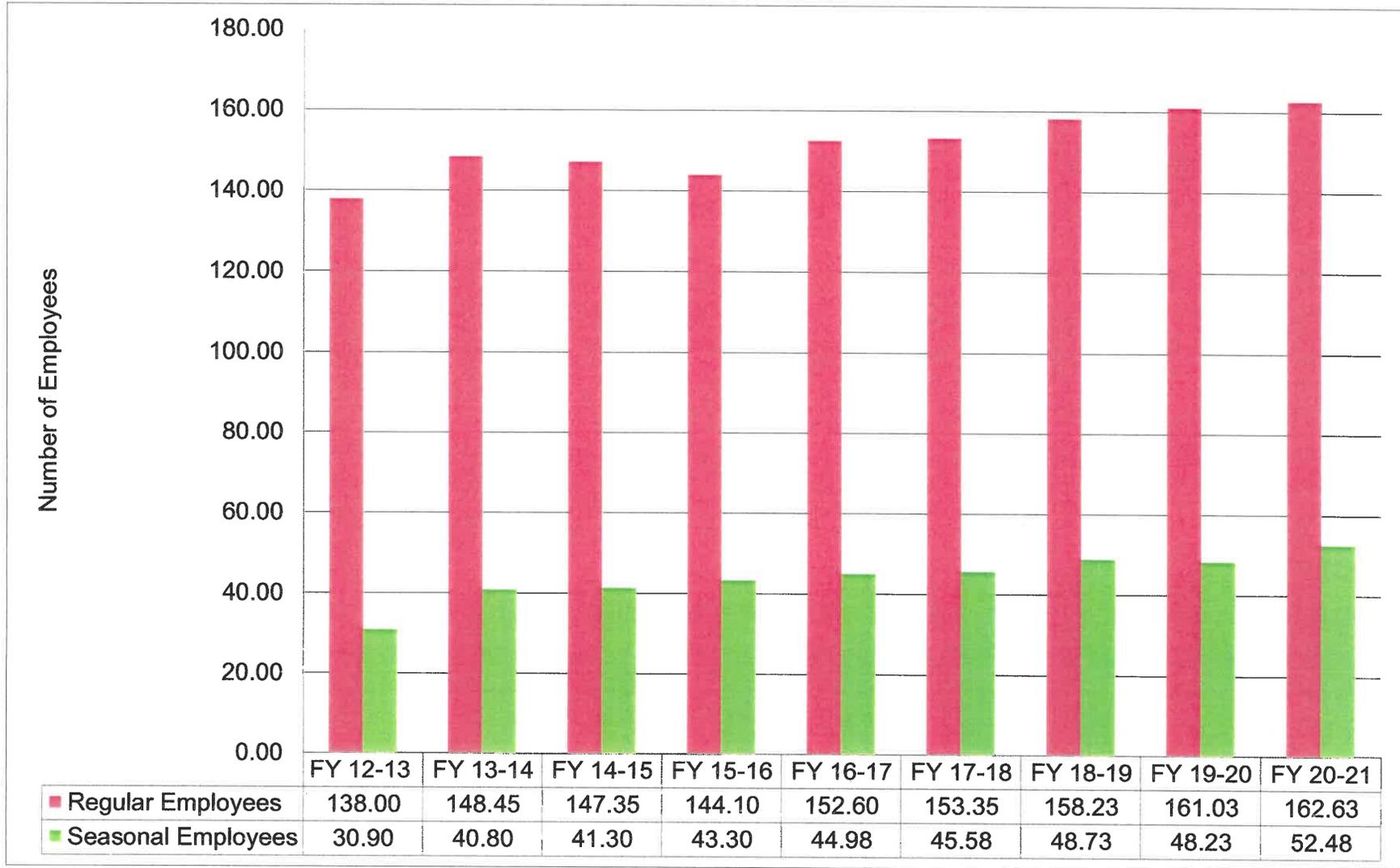




City of Lincoln

Fiscal Year 2020-2021 Budget Document

Authorized Staffing History





CITY OF LINCOLN
Fiscal Year 2020-2021 Budget Document
Positions - Full Time Equivalents



Positions	General Fund Positions				Other Funds			
	FY 18-19	FY 19-20	FY 20-21	NET CHANGES	FY 18-19	FY 19-20	FY 20-21	NET CHANGES
CITY MANAGER'S OFFICE								
City Manager				-	1.00	1.00	1.00	-
Confidential Secretary				-	1.00	1.00	0.00	(1.00)
Executive Assistant					0.00	0.00	1.00	1.00
City Clerk				-	1.00	1.00	1.00	-
Deputy City Clerk				-	0.00	0.00	1.00	1.00
Records Coordinator					1.00	1.00	0.00	(1.00)
Economic Development Manager				-	1.00	1.00	1.00	-
Human Resources Manager				-	1.00	1.00	1.00	-
Senior Administrative Analyst / HR					1.00	0.25	1.00	0.75
HR Analyst I				-	1.00	2.00	0.00	(2.00)
Info Sys / GIS Manager				-	0.00	1.00	1.00	-
GIS Analyst I / II				-	0.00	1.00	2.00	1.00
IT Technician II				-	0.00	0.00	1.00	1.00
Administrative Analyst / PIO				-	1.00	0.15	0.00	(0.15)

Subtotal					9.00	10.40	11.00	0.60
Seasonal Staff				-	0.50	0.50	1.25	0.75
FINANCE								
Finance Director				-	1.00	1.00	1.00	-
Accounting Manager				-	1.00	1.00	1.00	-
Budget Manager				-	0.00	1.00	1.00	-
Purchasing Manager				-	1.00	0.00	0.00	-
Senior Administrative Analyst				-	1.00	0.00	0.00	-
Administrative Analyst				-	1.00	3.00	3.00	-
Senior Accountant				-	0.00	0.00	1.00	1.00
Accountant I / II				-	2.00	2.00	1.00	(1.00)
Payroll Technician				-	1.00	1.00	1.00	-
Accounts Payable Specialist				-	1.00	1.00	0.00	(1.00)
Purchasing Officer I / II				-	1.00	1.00	1.00	-
Customer Services Supervisor				-	1.00	1.00	1.00	-
Account Clerk - Senior				-	0.00	1.00	1.00	-
Account Clerk I / II / III				-	3.00	2.00	3.00	1.00
Office Assistant I / II / Senior				-	0.00	0.00	0.00	-
Subtotal					14.00	15.00	15.00	-
Seasonal Staff				-	0.25	0.00	0.00	-



CITY OF LINCOLN
Fiscal Year 2020-2021 Budget Document
Positions - Full Time Equivalents



Positions	General Fund Positions				Other Funds			
	FY 18-19	FY 19-20	FY 20-21	NET CHANGES	FY 18-19	FY 19-20	FY 20-21	NET CHANGES
CITY ATTORNEY								
City Attorney	1.00	1.00	1.00	-				
Code Enforcement Officer I / II	1.00	1.00	1.00	-				
Subtotal	2.00	2.00	2.00	-				
CITY ENGINEER								
City Engineer					1.00	0.00	0.00	-
Engineer - Associate / Senior					3.00	0.00	0.00	-
GIS Analyst					2.00	0.00	0.00	-
Construction Manager					1.00	0.00	0.00	-
Inspector					0.00	0.00	0.00	-
Senior Administrative Analyst					1.00	0.00	0.00	-
Subtotal					8.00	0.00	0.00	-
City Engineer Staff Seasonal					0.00	0.00	0.00	-
POLICE								
Police Chief	1.00	1.00	1.00	-				-
Police Lieutenant	0.00	1.00	1.00	-				-
Police Sergeant	5.50	4.50	4.50	-				-
Police Communications Supervisor	0.00	0.00	0.00	-				-
Police Records Supervisor	0.00	0.00	0.00	-				-
Police Officer	17.00	17.00	17.00	-				-
Police Records Coordinator / Clerk	0.00	0.00	0.00	-				-
Public Safety Dispatcher I / II / Senior	6.00	6.00	6.00	-				-
Office Assistant I / II / Senior	1.00	1.00	1.00	-				-
Administrative Analyst / PIO	1.00	1.00	1.00	-				-
Community Services Officer	1.00	1.00	1.00	-				-
Subtotal	32.50	32.50	32.50	-				-
FIRE								
Fire Chief	0.00	0.00	0.00	-				-
Fire Battalion Chief	2.00	2.00	2.00	-				-
Fire Captain	9.00	9.00	9.00	-				-
Fire Engineer	9.00	9.00	9.00	-				-
Subtotal	20.00	20.00	20.00	-				-



CITY OF LINCOLN
Fiscal Year 2020-2021 Budget Document
Positions - Full Time Equivalents



Positions	General Fund Positions				Other Funds			
	FY 18-19	FY 19-20	FY 20-21	NET CHANGES	FY 18-19	FY 19-20	FY 20-21	NET CHANGES
COMMUNITY DEVELOPMENT								
Community Development Director					1.00	1.00	1.00	-
Planning Manager					1.00	1.00	1.00	-
Engineering Manager					0.00	0.00	1.00	1.00
Building Inspector - Chief				-	1.00	1.00	1.00	-
Planner - Senior				-	1.00	1.00	1.00	-
Engineer - Assistant / Senior				-	2.00	2.00	1.00	(1.00)
Building Inspector I / II / III				-	1.00	1.00	2.00	1.00
Planner - Associate / Assistant				-	1.00	1.00	1.00	-
Code Enforcement Officer I / II	0.00	0.00	0.00	-				-
Senior Administrative Analyst				-	1.00	1.00	1.00	-
Permit Tech					0.00	1.00	1.00	-
Office Assistant I / II / Senior				-	2.00	1.00	1.00	-
Subtotal	0.00	0.00	0.00	0.00	11.00	11.00	12.00	1.00
Planning Commissioners					7.00	7.00	7.00	-
Development Services Staff Seasonal				-	0.00	0.00	0.00	-
RECREATION								
Recreation Manager	1.00	1.00	1.00	-				-
Recreation Supervisor	1.00	1.00	1.00	-				-
Recreation Coordinator	2.00	2.00	2.00	-				-
Administrative Analyst	1.00	1.00	1.00	-				-
Subtotal	5.00	5.00	5.00	0.00				
Recreation Staff - Seasonal	36.00	36.00	39.00	3.00				-
LIBRARY								
Library Director	0.00	1.00	1.00	-				-
Library Manager	0.85	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	-				-
Subtotal	3.98	4.13	4.13	0.00				
Library Staff - Seasonal	1.73	1.73	1.73	-				-



CITY OF LINCOLN
Fiscal Year 2020-2021 Budget Document
Positions - Full Time Equivalents



Positions	General Fund Positions				Other Funds			
	FY 18-19	FY 19-20	FY 20-21	NET CHANGES	FY 18-19	FY 19-20	FY 20-21	NET CHANGES
PUBLIC WORKS								
Public Works Director / City Engineer				-	1.00	1.00	1.00	-
Maintenance Services Manager					1.00	1.00	1.00	-
Environmental Services Manager					0.00	1.00	1.00	-
Purchasing Manager					1.00	0.00	0.00	-
Engineering Manager					0.00	1.00	1.00	-
Engineer - Associate / Senior					3.00	2.00	2.00	-
Water Facilities Supervisor / Operator				-	0.50	1.00	1.00	-
Wastewater Facilities Supervisor / Operator					0.50	1.00	1.00	-
Fleet Supervisor				-	1.00	1.00	1.00	-
Public Services Supervisor				-	3.00	3.00	3.00	-
Transit Supervisor				-	0.00	0.00	0.00	-
Airport Maintenance Worker I / II / Senior				-	2.00	1.00	1.00	-
Maintenance Worker I / II / Senior				-	27.75	27.00	27.00	-
Mechanic I / II / Senior				-	4.00	4.00	4.00	-
Wastewater Systems Tech I / II / Senior				-	5.00	5.00	5.00	-
Water Techs - I / II / Senior				-	6.00	7.00	7.00	-
Construction Inspector					1.00	1.00	1.00	-
Senior Administrative Analyst				-	1.00	1.00	1.00	-
Administrative Analyst I / II				-	1.00	2.00	2.00	-
Office Assistant I / II / Senior				-	1.00	1.00	1.00	-
Transit Operator				-	1.00	0.00	0.00	-
Subtotal				-	60.75	61.00	61.00	-
Public Services Workers - Seasonal					3.50	3.00	3.50	0.50
Total Seasonal Employees								
	37.73	37.73	40.73	3.00	11.00	10.50	11.75	1.25
Total Regular Employees								
	63.48	63.63	63.63	0.00	94.75	97.40	99.00	1.60
Total Employees - All Funds								
					206.96	209.26	215.11	5.85



Revenue Budget Overview

Revenue Budget

The City has taken a cautious approach to this year's forecasts as the COVID-19 pandemic economic recovery timeline is unknown. As a result, taxes, development related revenues, and investment revenues have all been budgeted at moderately decreased levels over the prior year. As the pandemic progresses with either spread or containment, a better understanding will be developed and changes may be brought forward at that time to adjust projections up or down as necessary. The City's approach of budgeting cautiously will place the City in a solid position to respond proactively as developments are forthcoming.

The City of Lincoln FY 2020-21 Revenue budget totals \$92,740,886, which represents an overall reduction of <1% over the prior year. The Revenue budget includes 55 funds and is divided into four categories: General Fund Revenue totaling \$20,108,296, Other Governmental Funds totaling \$22,868,043, Proprietary Funds totaling \$48,100,155, and Fiduciary Funds totaling \$1,663,691.

General Fund

The City's General Fund is classified as a Governmental Fund and is the primary operating fund of the City. Any revenue that is not designated by law or contractual agreement for a specific purpose is recorded in the General Fund, and can be utilized for any government purpose as approved by the City Council. This year's General Fund revenue budget totals \$20,108,296 and includes \$19,590,268 in revenue and \$518,028 in reserve transfers in.

Property Taxes are the City's largest General Fund revenue source and total \$11,099,965, or a 3% increase over the prior year. Property Taxes on average increase 2% to 4% per year during stable, modest growth periods and this year's projection anticipates modest growth. Though many of the City's revenues are anticipated to be affected by the COVID-19 pandemic, property taxes are expected to remain stable through calendar year 2020, with growing potential for stagnation or decline moving into 2021.

The City's Sales & Use Taxes represent the second largest General Fund revenue source. Total Sales & Use Taxes are budgeted at \$3,340,000, which represents a decrease of -13% over the prior year, and a reduction of -26% over two years prior. Unlike property taxes, Sales & Use Taxes have been immediately affected by the COVID related economic shutdown and are projected to continue their downward trend through the first quarter of the fiscal year. Existing projections for TOT Taxes assume a reduction of -100% over the prior year given the City's understanding of the local Hotel's operating projections. The State of California has approved sales tax deferral programs that allow businesses to defer sales tax payments, and coupled with the overall reduction of economic activity, and an unknown economic recovery timeline, sales taxes projections remain volatile and may need to be adjusted as more information is gathered.

Recreation revenues are budgeted at \$750,450 and have been heavily reduced as COVID is expected to continue to affect the City's ability to operate its seasonal programs. The budget has been reduced by -27% over the prior year as this year's summer programs are expected to be minimally operating at best. Successful opening without restrictions could allow the City to re-open programs quicker than anticipated, however a second wave of infection could conversely result in even further reductions. Similar to the City's Sales Tax projections, Recreation revenue may need to be adjusted up or down as the stay in place order is lifted and the City moves through the stages of re-opening.

The City's Licenses and Permits revenue is budgeted at a decrease of -52% over the prior year for a total of \$445,000. The City is anticipating the economic decline to impact building activities in the near term future resulting in reduced building and development activity. The City has also anticipated a reduction of donation and event related revenues based on the Governor's projection that gatherings within the State are not expected to be approved through the summer.

The City maintains reserves for capital, cash flow, and emergency needs. This year General Fund designated reserves in the amount of \$1,395,827 are budgeted to be transferred in to cover projected revenue shortfalls caused by the economic shut down.



Revenue Budget Overview

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. The total Other Governmental Funds revenue totals \$22,868,743, a -27% reduction over the prior year.

Similar the General Fund, many of the tax related Governmental Fund revenues are anticipated to be negatively impacted by the COVID pandemic and the resulting economic decline.

This year's Other Governmental Fund revenue highlights are as follows:

- Gas Tax is budgeted at \$1,959,021, a -3% reduction over the prior year as gas sales are anticipated to continue their downward trend in the near term future resulting from stay in place orders and other travel restrictions.
- TDA Streets funding is budgeted at \$1,996,219, a reduction of -36% over the prior year as State Streets funding is projected to decrease as a result of COVID related economic decline.
- Development Services Fund revenues are budgeted at a -28% reduction over the prior year and total \$1,870,850. Development Services revenues are also anticipated to be affected by the COVID related economic decline, and have been adjusted down for that reason.
- In addition, all other development related Governmental Fund revenue projections have also been adjusted down including: PCWA Revenue -44%, PFE Transportation -74%, PFE Police -72%, PFE Fire -72%, PFE Admin -72%, PFE Library -21%, Park Tax -42%, PFE Parks -65%, and PFE Drainage -70%.
- The City has opened two new Capital Project Funds and has budgeted incoming revenues of \$5,121,300 for Lincoln Crossing and \$56,700 for Twelve Bridges. Both revenue sources derive from bonded district infrastructure and acquisition funds.

Proprietary Funds

Proprietary Funds are business like funds of a governmental agency that operate based on charges for service. The City operates 2 types of Proprietary Funds including Enterprise and Internal Service Funds. The City's Proprietary Funds revenue budget totals \$42,612,956 and includes revenue from both Internal Service Funds and Enterprise Funds. This year's budget is a reduction of -3% over the prior year.

Highlights are as follows:

- Internal Service Funds revenue is budgeted at \$5,467,491, or a reduction of -20% as the result of decentralizing fleet expenses and budgeting them as direct charges.
- The Vehicle Replacement Internal Service Fund was closed into the designated General Fund Capital Reserve balance and shows \$0% revenue, or a -100% reduction.
- The Water Operations Fund is budgeted at -12% for FY 2020-21 and totals \$13,321,700. Water Sales revenue include an annual escalator and have been projected at a 3% increase over the prior year. Construction related sales have been budgeted at a reduction of -50% over the prior year due to the expected slowdown of the economy in the short term. Investment revenues are budgeted at a reduction of -20% over the prior year totaling \$124,000, as the market is expected to experience continued adjustments as the economy recovers from COVID-19. The single largest variance over the prior year is the reduction of Miscellaneous Revenue budgeted at a reduction from \$1.9 million in FY 2019-20 to \$10 thousand in the current year, a -99.5% reduction due to a one time reimbursement for multiple years' service received during FY 2019-20.
- The Water Capital Replacement Fund is budgeted at a 2% increase overall and totals \$3,800,000. Capacity Charges are budgeted at a 3% increase over the prior year coupled with Investment revenues budgeted at a reduction of -20%.



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Revenue Budget Overview

Proprietary Funds

- The Water PFE Fund is budgeted at -41% of the prior year as construction related activities are expected to remain at decreased levels while the economy recovers.
 - The Wastewater Operations Fund is budgeted at an overall increase of 2% over the prior year and totals \$11,274,100. Operations revenue is projected to increase by 4% while investment revenues have been reduced by -20%.
 - Investment revenue for the Wastewater Capital Fund is the sole source of revenue and is budgeted at a -20% reduction totaling \$122,053.
 - Wastewater PFE is budgeted at -45% as related to the expected reduction of construction related activities moving into FY 2020-21.
 - Solid Waste Operations revenues are budgeted at a less than <1% change over the prior year. All revenues are budgeted flat with the exception of Investment revenues which reflect a -20% reduction. Recycling revenue is budgeted to increase by 20% to \$15,000.
 - The Solid Waste PFE Fund is budgeted at a -70% reduction over the prior year totaling \$131,287. The reduction is attributable to the projected decline in construction related activities and new development in the City during the economic recovery period.
 - Transit Fund revenue has been reduced by -52% and totals \$763,300. The City's Transit budgeted is 100% State Funded. This funding has been projected by the state to experience significant decreases for the upcoming year due to the COVID related economic downturn.
 - Airport revenues are budgeted at \$1,374,620, a -10% reduction over the prior year. The single largest reduction is -12% in fuel sales which are expected to hold at a reduced rate as the economy recovers.
 - Federal Aviation Grant Funds are budgeted to increase by 166% to \$166,928 correlating to an increased Capital Budget for Fiscal year 2020-21.

Fiduciary Funds

Fiduciary Funds are funds that account for monies held by the City in an oversight capacity for beneficiaries outside of the organization, and include both trust funds and custodial funds. This is the first year the City has included fiduciary funds in the budget and have done so to improve transparency. Only Trust Fund balances available for spending have been reported in the budget, and of the 10 included, only the RDA Trust Fund has budgeted revenue totaling \$1,663,691 which will be utilized to pay the debts of the former redevelopment agency.



City of Lincoln
Fiscal Year 2020-2021 Budget Document
Fund Balance, Revenues & Expenditures Summary



Fund Name	Fund #	Beginning Balance Unaudited July 1, 2020	Revenue	Transfer In	Total Inflows	Current Year Expenditures	Transfer Out	Total Outflows	Projected Ending Balance June 30, 2021
Governmental Funds									
General Fund	100	2,138,170	18,194,441	1,395,827	19,590,268	(\$16,854,762)	(3,425,463)	(20,280,225)	1,448,213
- GF Operating Reserves 25%		4,674,039	-	318,156	318,156	-	-	-	4,992,195
- GF Catastrophic Reserves		-	-	-	-	-	-	-	0
- GF Economic Reserves 15%		-	-	-	-	-	-	-	0
- Capital Replacement		327,150	-	199,872	199,872	-	(210,313)	(210,313)	316,709
- OPEB Reserve		2,094,818	-	-	-	-	(580,000)	(580,000)	1,514,818
- PERS UAL		678,711	-	-	-	-	-	-	678,711
- GF Designated Reserves		505,791	-	-	-	-	-	-	505,791
General Fund Total		10,418,679	18,194,441	1,913,855	20,108,296	(16,854,762)	(4,215,776)	(21,070,538)	9,456,437
Park-In-Lieu	215	1,035,681	29,440	-	29,440	(\$85,896)	-	(85,896)	979,225
Streets - Gas Tax/Congestion Relief	221	1,122,201	1,959,021	-	1,959,021	(852,450)	(116,081)	(968,531)	2,112,691
Streets - TDA	223	991,381	1,887,027	-	1,887,027	(2,144,156)	(154,544)	(2,298,700)	579,708
Source Water Connection Fund	225	29,586,971	1,788,996	-	1,788,996	\$0	-	-	31,375,967
Supplemental Fees - (GF Sub-Fund)	236	1,465,336	57,835	-	57,835	-	(464,814)	(464,814)	1,058,357
PFE - Transportation	240	6,476,945	427,710	-	427,710	(\$6,672,274)	-	(6,672,274)	232,381
PFE - Community Services - Police	241	924,550	144,208	-	144,208	(683,000)	-	(683,000)	385,758
PFE - Community Services - Fire	242	(7,208,030)	62,646	-	62,646	-	(20,248)	(20,248)	(7,165,632)
PFE - Community Services - Admin.	243	726,159	124,284	-	124,284	-	-	-	850,443
PFE - Community Services - Library	244	690,121	26,426	-	26,426	(81,066)	-	(81,066)	635,481
Park Tax on New Development	245	351,386	66,716	-	66,716	(\$35,369)	-	(35,369)	382,733
PFE - Community Services - Parks	246	2,726,645	792,754	-	792,754	(250,586)	-	(250,586)	3,268,813
PFE - Drainage	247	(1,468,941)	137,093	-	137,093	-	-	-	(1,331,848)
Development Services	248	3,157,742	1,870,850	-	1,870,850	(\$2,167,140)	(398,826)	(2,565,966)	2,462,626
SLES Grant	253	34,140	135,644	-	135,644	(130,000)	-	(130,000)	39,784
Housing Rehab./Revitalization	260	884,288	13,702	-	13,702	-	-	-	897,990
CDBG Loan Program	261	146,927	2,353	-	2,353	(25,000)	-	(25,000)	124,280
CalHome	264	420,471	8,245	-	8,245	(10,000)	-	(10,000)	418,716
Home Grants (263,266.267)	267	261,795	6,414	-	6,414	-	-	-	268,209
Lighting & Landscaping	270	2,537,704	3,507,943	849,496	4,357,439	(\$3,366,296)	(299,122)	(3,665,418)	3,229,724
CFD No. 2004-1 Storm Water Ret. Basin	275	2,684,508	119,501	-	119,501	(171,827)	-	(171,827)	2,632,182
CFD No. 2004-2 Aub. Rav./McBean Pk.	276	139,203	43,397	-	43,397	(42,871)	-	(42,871)	139,729
Benefit Assessment District (BAD)	277	855,997	91,157	-	91,157	(158,053)	-	(158,053)	789,101
CFD No. 2010-1 Police & Fire Svcs	278	7,632	34,047	-	34,047	(36,060)	-	(36,060)	5,619
CFD No. 2015 Public Safety	279	28,320	2,200	-	2,200	-	-	-	30,520
Low / Mod Housing Fund	283	1,623,213	35,000	-	35,000	(5,000)	-	(5,000)	1,653,213
CFD No. 2018-1 Maintenance	285	436,815	502,400	-	502,400	(77,921)	(520,411)	(598,332)	340,883
CFD No. 2018-2 Public Safety	286	57,777	8,800	-	8,800	(24,914)	-	(24,914)	41,663
Oak Tree Mitigation	290	1,937,750	176,858	-	176,858	(788,000)	-	(788,000)	1,326,608
Federal Grants	298	-	2,736,694	-	2,736,694	(2,736,694)	-	(2,736,694)	-
Redevelopment Agency Bond Proceeds	400	239,886	7,868	-	7,868	-	-	-	247,754
Capital Improvement Fund	540	1,388,974	34,018	-	34,018	(9,442)	-	(9,442)	1,413,550
Lincoln Crossing Series 2018	562	-	5,121,300	-	5,121,300	(5,121,300)	-	(5,121,300)	-
Twelve Bridges Series 2011	565	-	56,700	-	56,700	(56,700)	-	(56,700)	-
Sub-Total Governmental Funds		\$ 64,682,226	\$ 40,213,688	\$ 2,763,351	\$ 42,977,039	\$ (42,586,778)	\$ (6,189,822)	\$ (48,776,600)	\$ 58,882,665



City of Lincoln
Fiscal Year 2020-2021 Budget Document
Fund Balance, Revenues & Expenditures Summary



Fund Name	Fund #	Beginning Balance Unaudited July 1, 2020	Revenue	Transfer In	Total Inflows	Current Year Expenditures	Transfer Out	Total Outflows	Projected Ending Balance June 30, 2021
Proprietary Funds									
General Administrative Costs Fund	600	396,718	-	5,467,491	5,467,491	(\$5,467,491)	-	(5,467,491)	396,718
Vehicle/Equipment Replacement Fund	610	199,872	-	-	-	-	(199,872)	(199,872)	-
Facility Maint/Replacement Fund	620	412,011	6,759	-	6,759	(\$123,000)	-	(123,000)	295,770
Technology Fund	630	843,699	12,950	-	12,950	(\$820,000)	-	(820,000)	36,649
Water - Operations	710	3,399,972	13,321,700	-	13,321,700	(13,237,910)	(962,876)	(14,200,786)	2,520,886
Water - Capital Replacement	711	3,809,714	3,800,000	-	3,800,000	(2,859,480)	(30,631)	(2,890,111)	4,719,603
PFE - Water Non-Operations	715	1,723,928	752,046	-	752,046	(317,464)	(7,010)	(324,474)	2,151,500
Water Total		8,933,614	17,873,746	-	17,873,746	(16,414,854)	(1,000,517)	(17,415,371)	9,391,989
Wastewater - Operations	720	2,529,357	11,274,100	-	11,274,100	(10,143,952)	(835,763)	(10,979,715)	2,823,742
Wastewater - Capital Replacement	721	3,723,533	122,053	-	122,053	(\$800,936)	-	(800,936)	3,044,650
PFE - Wastewater Non-Operations	725	2,202,151	388,182	-	388,182	(\$100,000)	-	(100,000)	2,490,333
Wastewater Total		8,455,041	11,784,335	-	11,784,335	(11,044,888)	(835,763)	(11,880,651)	8,358,725
Solid Waste - Operations	730	4,708,460	7,358,880	-	7,358,880	(5,503,757)	(3,739,077)	(9,242,834)	2,824,507
Solid Waste - Capital Replacement	731	1,289,258	59,860	3,100,000	3,159,860	(1,346,375)	(2,018)	(1,348,393)	3,100,725
PFE - Community Services - Solid Waste	735	2,204,722	131,287	-	131,287	(71,746)	(3,561)	(75,307)	2,260,702
Solid Waste Total		8,202,440	7,550,027	3,100,000	10,650,027	(6,921,878)	(3,744,656)	(10,666,534)	8,185,933
Transit - Operations	740	29,193	763,300	-	763,300	(738,839)	(53,304)	(792,143)	350
Federal Transit Grants	745	3,886	-	-	-	-	-	-	3,886
Airport - Operations	750	(6,589,265)	1,374,620	-	1,374,620	(1,095,882)	(241,776)	(1,337,658)	(6,552,303)
Federal Aviation Grants	755	914	166,928	-	166,928	(166,928)	-	(166,928)	914
Sub-Total Proprietary Funds		\$ 20,888,123	\$ 39,532,664	\$ 8,567,491	\$ 48,100,156	\$ (42,793,760)	\$ (6,075,888)	\$ (48,869,648)	\$ 20,118,631
Fiduciary Funds									
Little League Trust	810	2,348	-	-	-	-	-	-	2,348
Stormwater Retention Maintenance	815	10,507	-	-	-	-	-	-	10,507
Lincoln Crossing Nature Preserve	816	49,730	-	-	-	-	-	-	49,730
Brookview Open Space Maintenance Trust	818	11,238	-	-	-	-	-	-	11,238
Sterling Pointe Endowment	825	16,559	-	-	-	-	-	-	16,559
WWTRF Tertiary Basin	826	17,273	-	-	-	-	-	-	17,273
Lincoln Aircenter Open Space Trust	828	85,321	-	-	-	-	-	-	85,321
CFD Lincoln Airpark 98-1 Bond	856*	543,933	-	-	-	-	-	-	543,933
12 Bridges Refunding Bond Series 2011 A&B	865*	11,352,107	-	-	-	(56,700)	-	(56,700)	11,295,407
CFD 2005-1 Sorrento 2013,14,16	874*	2,088,561	-	-	-	-	-	-	2,088,561
Successor Agency Trust former RDA	284	1,083,065	1,663,691	-	1,663,691	(1,632,016)	-	(1,632,016)	1,114,740
Sub-Total Fiduciary Funds		\$ 14,177,578	\$ -	\$ -	\$ -	\$ (56,700)	\$ -	\$ (56,700)	\$ 14,120,878
Total Funds:		100,830,992	81,410,043	11,330,842	92,740,886	(87,069,254)	(12,265,710)	(99,334,964)	94,236,913



City of Lincoln



Fiscal Year 2020-2021 Budget Document

General Fund Summary

	2018-19 ACTUALS	PROJECTED 2019-20	2020-21 ADOPTED BUDGET
REVENUES			
Property Taxes	\$ 10,527,123	\$ 10,754,187	\$ 11,099,965
Sales & Other Taxes	4,504,899	3,826,000	3,340,000
Licenses & Permits	844,244	855,250	445,000
Intergovernmental	86,543	274,083	186,087
Service Charges	1,831,446	1,869,800	1,511,044
Recreation Services	1,149,940	1,102,634	750,450
Fines & Foreitures	59,981	64,500	64,500
Use of Money/Property	913,083	562,608	527,624
Other Revenues	349,854	301,014	269,772
Revenue Total	\$ 20,267,113	\$ 19,610,076	\$ 18,194,442
Airport Loan Interest	5,147	140,688	140,700
Transfer in from Fund 236 - Annexation	346,273	316,273	464,814
Transfer in from Fund 278 - Public Safety CFD	33,000	36,000	-
Transfer in from Fund 730 - Solid Waste	853,902	-	-
Transfer in from Capital Reserves	-	-	210,313
Transfer in from OPEB Reserves	-	-	580,000
Total Operating Inflows	\$ 21,505,435	\$ 20,103,037	\$ 19,590,269
EXPENDITURES BY DEPARTMENT			
Police	5,674,320	6,294,456	6,536,130
Fire	5,320,023	5,805,331	5,307,563
Recreation	975,647	1,141,435	878,285
Library	571,829	702,587	728,829
Finance	398,313	366,727	414,885
City Manager	47,596	48,650	21,750
City Council / Treasurer	205,796	234,390	229,041
Economic Development	221,060	273,883	270,588
Community Development	673,007	817,572	690,718
Parks	269,489	317,076	327,897
Facilities Maintenance	529,022	678,210	662,973
Fleet	279,772	251,636	308,899
City Attorney	184,398	229,936	238,704
Expenditures Total	\$ 15,350,272	\$ 17,161,889	\$ 16,616,262
Admin Cost Allocation	1,986,046	2,626,905	2,435,946
Insurance	-	-	238,501
Debt Service	295,290	295,325	342,276
Transfer to GF Operating Reserve	-	-	318,156
LLAD General Benefit / Deficit to Fund 270	1,077,040	845,657	329,085
Transfer to Capital Replacement Fund 610	140,000	-	-
Transfer to Building Maintenance Fund 620	190,000	-	-
Transfer to Technology Fund 630	121,971	-	-
Total Operating Expenditures	\$ 19,160,619	\$ 20,929,776	\$ 20,280,226
Operational Surplus/(Deficit)	\$ 2,344,816	\$ (826,739)	\$ (689,957)



City of Lincoln
Fiscal Year 2020-2021 Budget Document
All Funds Revenue Comparison By Fund Type



Fund Name	Fund No.	Actual 2018-19	Projected 2019-20	Budget 2020-21
Governmental Funds				
General Fund	100	21,505,435	20,103,037	19,590,268
Park-In-Lieu	215	\$ 251,246	\$ 39,440	\$ 29,440
Streets - Gas Tax/Congestion Relief	221	2,426,849	2,020,695	1,959,021
Streets - TDA	223	3,122,767	1,996,219	1,887,027
Source Water Connection	225	3,641,774	3,205,000	1,788,996
Supplemental Fees (GF Sub-Fund)	236	85,731	184,705	57,835
PFE - Transportation	240	762,749	1,179,510	427,710
PFE - Community Services - Police	241	180,977	516,000	144,208
PFE - Community Services - Fire	242	71,541	210,519	62,646
PFE - Community Services - Admin.	243	131,307	447,675	124,284
PFE - Community Services - Library	244	66,980	33,033	26,426
Park Tax on New Development	245	236,314	126,893	66,716
PFE - Community Services - Parks	246	957,938	1,763,572	792,754
PFE - Drainage	247	131,975	450,851	137,093
Development Services	248	2,460,979	2,601,180	1,870,850
State Grants	250	15,000	-	-
SLES Grant	253	157,731	120,805	135,644
Revitalization Loan Program	260	34,262	18,992	13,702
98 STBG - 1250 / Prog Inc.	261	5,679	2,941	2,353
Housing Survey Grant Funds	264	15,514	6,400	8,245
Home - FTHB	267	16,302	10,817	6,414
Landscape and Lighting District	270	4,377,717	4,264,396	4,357,439
CFD No. 2004-1 Storm Water Ret. Basin	275	301,489	259,893	119,501
CFD No. 2004-2 Aub. Rav./McBean Pk.	276	42,810	42,394	43,397
Benefit Assessment District (BAD)	277	100,835	91,776	91,157
CFD No. 2010-1 Police and Fire	278	35,055	34,059	34,047
CFD No. 2015 Public Safety	279	2,860	46,950	2,200
Successor Low/Mod Housing	283	274,276	70,000	35,000
RDA Successor Trust Fund	284	1,797,652	1,163,383	1,663,691
CFD No. 2018 Maintenance	285	65,723	409,592	502,400
CFD No. 2018-2 Public Safety	286	57,777	1,000	8,800
Oak Tree Mitigation	290	203,295	508,573	176,858
Federal Grant Fund	298	1,445,744	8,365,903	2,736,694
2004 Excess Bond Proceeds	400	21,983	9,835	7,868
Capital Improvements	540	100,737	411,040	34,018
Highway 65 Bypass Fund	557	309	-	-
Lincoln Crossing Series 2018	562	-	-	5,121,300
Twelve Bridges Series 2011	565	-	-	56,700
		<u>\$ 23,601,875</u>	<u>\$ 30,614,041</u>	<u>\$ 24,532,434</u>
Proprietary Funds				
General Administrative Costs	600	6,167,896	6,710,976	5,467,491
Vehicle/Equipment Replacement	610	230,179	69,455	-
Facility Maintenance/Replacement	620	317,416	73,449	6,759
Technology Fund	630	431,205	16,187	12,950
Water - Operations	710	13,178,385	15,155,842	13,321,700
Water - Capital Replacement	711	7,364,096	3,735,000	3,800,000
PFE - Water Non-Operations	715	923,042	1,851,648	752,046
Wastewater - Operations	720	12,328,466	11,065,050	11,274,100
Wastewater - Capital Replacement	721	1,270,581	152,566	122,053
PFE - Wastewater Non-Operations	725	781,918	705,067	388,182
Regional Sewer Project	726	97,319	-	-
Solid Waste - Operations	730	11,911,038	7,385,138	7,358,880
Solid Waste - Capital Replacement	731	1,655,938	74,825	3,159,860
PFE - Community Services - Solid Waste	735	181,784	435,707	131,287
Transit - Operations	740	494,294	1,591,418	763,300
Federal Grant Fund - Transportation	745	223	-	-
Airport - Operations	750	1,621,821	1,534,918	1,374,620
Federal Grant Fund - Airport	755	13,823	60,635	166,928
		<u>\$ 58,969,423</u>	<u>\$ 50,617,881</u>	<u>\$ 48,100,156</u>
Total All Funds:		\$ 104,076,734	\$ 101,334,959	\$ 92,222,858

includes transfers in



City of Lincoln
Fiscal Year 2020-2021 Budget Document
All Funds Expense Comparison By Fund Type



Fund Name	Fund No.	Actual 2018-19	Projected 2019-20	Budget 2020-21
Governmental Funds				
General Fund	100	18,771,487	20,731,628	21,070,538
Park-In-Lieu	215	\$ 74,480	\$ -	\$ 85,896
Streets - Gas Tax/Congestion Relief	221	2,415,754	6,494,375	968,531
Streets - TDA	223	2,857,828	4,150,747	2,298,699
Source Water Connection	225	4,191,729	3,726,077	-
Supplemental Fees (GF Sub-Fund)	236	346,273	316,273	464,814
PFE - Transportation	240	329,969	348,122	6,672,274
PFE - Community Services - Police	241	-	396,044	683,000
PFE - Community Services - Fire	242	25,840	20,248	20,248
PFE - Community Services - Admin.	243	-	-	-
PFE - Community Services - Library	244	276,893	922,305	81,066
Park Tax on New Development	245	110,282	193,000	35,369
PFE - Community Services - Parks	246	-	-	250,586
PFE - Drainage	247	14,634	-	-
Development Services	248	2,517,651	2,709,035	2,565,966
State Grants	250	3,919	-	-
SLES Grant	253	141,254	130,000	130,000
Revitalization Loan Program	260	-	-	-
98 STBG - 1250 / Prog Inc.	261	5,826	17,900	25,000
Housing Survey Grant Funds	264	3,281	-	10,000
Home - FTHB	267	4,374	-	-
Landscape and Lighting District	270	3,693,151	4,569,794	3,665,418
CFD No. 2004-1 Storm Water Ret. Basin	275	28,061	135,289	171,827
CFD No. 2004-2 Aub. Rav./McBean Pk.	276	14,707	40,752	42,871
Benefit Assessment District (BAD)	277	2,389	6,769	158,053
CFD No. 2010-1 Police and Fire	278	34,543	32,345	36,060
CFD No. 2015 Public Safety	279	-	61,532	-
Successor Low/Mod Housing	283	-	2,000	5,000
CFD No. 2018 Maintenance	285	38,500	285,000	598,332
CFD No. 2018-2 Public Safety	286	-	256,000	24,914
Oak Tree Mitigation	290	29,708	61,084	788,000
Federal Grant Fund	298	1,294,486	7,740,677	2,736,694
2004 Excess Bond Proceeds	400	-	358,838	-
Capital Improvements	540	2,878,263	1,506,809	9,442
Lincoln Crossing Series 2018	562	-	-	5,121,300
Twelve Bridges Series 2011	565	-	-	56,700
		\$ 21,333,795	\$ 34,481,015	\$ 48,776,598
Proprietary Funds				
General Administrative Costs	600	6,167,896	6,710,916	5,467,491
Vehicle/Equipment Replacement	610	211,119	73,281	199,872
Facility Maintenance/Replacement	620	42,576	65,000	123,000
Technology Fund	630	14,806	-	820,000
Water - Operations	710	20,007,906	12,581,665	14,200,785
Water - Capital Replacement	711	6,300,302	9,896,948	2,890,111
PFE - Water Non-Operations	715	255,313	6,444,784	324,474
Wastewater - Operations	720	10,860,328	10,928,840	10,979,715
Wastewater - Capital Replacement	721	2,197,615	6,737,750	800,936
PFE - Wastewater Non-Operations	725	455,693	1,207,353	100,000
Solid Waste - Operations	730	7,686,147	6,329,779	9,242,834
Solid Waste - Capital Replacement	731	4,890,089	985,301	1,348,393
PFE - Community Services - Solid Waste	735	65,838	62,672	75,307
Transit - Operations	740	1,029,353	910,421	792,143
Airport - Operations	750	1,518,371	1,464,273	1,337,659
Federal Grant Fund - Airport	755	39,272	331,062	166,928
		\$ 61,742,624	\$ 64,730,045	\$ 48,869,648
Fiduciary Funds				
RDA Successor Trust Fund	284	1,006,564	1,331,527	1,632,016
12 Bridges Refunding Bond Series 2011 A&B	865*	-	-	56,700
		\$ 1,006,564	\$ 1,331,527	\$ 1,688,716
Total All Funds:		\$ 102,854,470	\$ 121,274,215	\$ 99,334,962



City of Lincoln



Fiscal Year 2020-2021 Budget Document General Fund Revenue Comparison by Source

	Actual 2017-18	Actual 2018-19	Projected 2019-20	Budget 2020-21
Property Taxes				
Current Secured Property	\$ 5,690,478	\$ 6,128,238	\$ 6,429,210	\$ 6,622,086
AB 1290 Taxes Shared (RDA)	319,936	182,374	348,638	359,097
Non-Oper Unitary	4,331	4,421	4,364	4,400
Unitary & Oper Non-Unitary	77,532	85,661	82,981	85,660
Current Unsecured Property	126,787	131,799	142,000	124,000
Redemptions	27	7	-	-
Prior Unsecured Property Taxes	1,247	1,783	980	1,200
Current Supplemental	150,734	205,957	147,862	206,000
Prior Supplemental Tax	333	82	241	200
Property Tax in Lieu of VLF	3,131,478	3,348,919	3,189,924	3,285,621
Homeowners Property Tax Redemp	46,072	46,732	42,444	46,700
Property Transfer Tax	517,701	391,150	365,543	365,000
Total Property Taxes:	\$ 10,066,656	\$ 10,527,123	\$ 10,754,187	\$ 11,099,965
Sales & Other Taxes				
Sales & Use Taxes	\$ 3,465,715	\$ 3,949,037	\$ 3,460,000	\$ 3,140,000
Sales Tax - Public Safety	195,202	208,998	176,000	200,000
Transient Occupancy Tax	303,022	346,865	190,000	-
Total Other Taxes:	\$ 3,963,939	\$ 4,504,899	\$ 3,826,000	\$ 3,340,000
Licenses & Permits				
Business Licenses	\$ 81,834	\$ 86,379	\$ 85,000	\$ 80,000
Building Permit	114,172	376,010	400,000	200,000
Plumbing & Gas Permit	79,225	105,916	110,000	40,000
Electrical Permit	90,993	104,191	100,000	40,000
Encroachment Permit	8,285	32,817	30,000	20,000
Alarm Permits	55,208	61,577	60,000	30,000
Mechanical Permit	52,148	77,254	70,000	35,000
Other Permits	500	100	250	-
Total Licenses & Permits:	\$ 482,365	\$ 844,244	\$ 855,250	\$ 445,000
Intergovernmental				
SB 1096 Pmts- Motor Vehicle In-Lieu	\$ 25,353	\$ 23,324	\$ -	\$ -
CalPERS Retiree Drug Subsidy	-	7,358	-	-
POST Reimbursements	202	-	3,500	10,000
Grants - Miscellaneous	-	23,751	-	-
PD trafficking grant	-	-	10,000	25,000
PD tobacco grant	-	-	50,000	123,587
UAIC Donation	-	-	162,520	-
Grants - Library (CLLS)	25,000	25,000	31,563	25,000
Grants - GSSA	1,700	-	2,500	2,500
Library - Zip Books Program	-	-	3,000	-
NorthNet Library System	-	-	1,000	-
Southern CA Library Cooperative	-	-	10,000	-
Mandated Cost Recovery Program	4,822	7,111	-	-
Total Intergovernmental:	\$ 57,077	\$ 86,543	\$ 274,083	\$ 186,087
Service Charges				
PG&E Franchise Fees	\$ 358,676	\$ 355,105	\$ 400,000	\$ 400,000
TV/Broadband Franchise Fees	443,897	423,672	400,000	400,000
Bus License Processing Fees	25,210	50,637	52,000	52,000
Bus License Late Fee	1,350	25,370	25,000	25,000
Golf Cart Fees	7,950	1,935	100	100
Fire Sprinkler Plan Check Fee	1,252	6,000	7,000	5,000
Vehicle License Fee	-	1,084	1,000	500
Special Police Services	137,569	-	-	-
Special Fire Dept. Services	130,221	144,645	130,006	130,000
Building Plan Check	226,096	305,044	138,000	-
Administrative Fees (2.5% on pass thru)	8,463	292,149	300,000	300,000
PFE Admin Fee	94,109	8,597	15,000	7,500
Special Events Vendor Fees	13,160	90,723	275,626	74,876
Admin Fees - LPFA Rev Bond 2007A&B	48,000	27,917	30,000	20,000
Admin Fees - 12 Bridges Series 1999	16,180	47,778	47,278	47,278



City of Lincoln



Fiscal Year 2020-2021 Budget Document General Fund Revenue Comparison by Source

	Actual 2017-18	Actual 2018-19	Projected 2019-20	Budget 2020-21
Admin Fees - 12 Bridges Series 2001	6,200	16,886	16,736	16,736
Admin Fees - Lincoln Airpark 98-1	1,323	6,299	6,199	6,199
Admin Fees - Foskett Ranch 04-3	2,625	1,471	1,471	1,471
Admin Fees - Lakeside 6 Area 2	7,819	2,837	2,837	2,837
Admin Fees - Sorrento Series 2009	2,994	8,037	8,037	8,037
Admin Fees Laksd 6-1 Ser 2013	3,458	9,938	9,438	9,438
Admin Fees 2005-1 Ser2013 Sorrento	2,994	3,572	3,572	3,572
Admin CFD 2005-1 Ser2014A	2,994	-	-	-
PCN Determination Fee	-	600	500	500
Façade Program Application Fee	-	1,150	-	-
Total Service Charges:	\$ 1,542,540	\$ 1,831,446	# \$ 1,869,800	# \$ 1,511,044
Recreation Services				
Library Room Rental Fees	\$ 18,506	\$ 17,420	\$ 18,000	\$ 9,000
Library Cost Share	263,962	268,188	285,834	290,000
Pavilion Rental	47,791	54,775	55,000	20,000
BBQ Area Rental	1,350	797	1,500	-
Civic Center Rental	1,303	380	500	-
Jump House Permit Fee	241	402	300	500
Community Center Rental	41,982	45,266	42,500	20,000
Sports - Facility Operations	123,874	124,127	130,000	70,000
Aquatics - Pool Rentals / Parties	5,582	4,660	5,000	2,500
Aquatics - Recreational / Family Swim	8,426	6,877	7,000	3,700
Aquatics - Swim Lessons	53,666	51,867	55,000	3,000
Aquatics - Classes / Programs	17,759	26,741	15,000	7,500
Aquatics - Swim Teams	19,780	23,774	25,000	15,000
Camp Registrations	203,880	222,144	125,000	155,000
Contract Classes	85,819	106,046	120,000	65,000
Aquatics - Concession Sales	1,700	1,606	2,500	1,250
Regional Park Concession Sales	4,789	8,468	9,500	5,000
Sports - Adult Sports	39,178	46,907	50,000	3,000
Sports - Youth Sports	148,255	139,495	155,000	80,000
Sports - Classes	28,130			
Total Recreation Services:	\$ 1,115,973	\$ 1,149,940	# \$ 1,102,634	# \$ 750,450
Fines & Forfeitures				
Code Enforcement charges	\$ 133	\$ 6,388	\$ 12,000	\$ 12,000
Parking Fines	655	1,900	1,500	1,500
Traffic/Vehicle Fines	29,117	26,307	23,000	23,000
Penalties & Service Charges	30,182	24,958	28,000	28,000
Restitution	-	428	-	-
Total Fines & Forfeitures:	\$ 60,087	\$ 59,981	# \$ 64,500	# \$ 64,500
Use of Money/Property				
County Interest Earnings	\$ 39,451	\$ 52,352	\$ 51,134	\$ 52,000
Franchise Hauler	-	76,823	100,000	70,000
Lease Payments	7,700	30,499	33,200	34,000
Plaza Rental	-	160	-	-
Cell Tower Lease	239,502	173,487	167,000	167,000
Interest Earnings	215,552	228,900	136,000	133,280
Interfund Interest Revenue	-	5,147	72,800	71,344
Unrealized Gain/Loss on Investment	(253,228)	341,490	-	-
Gain/(Loss) on sale of asset	-	4,224	2,474	-
Sale of Confiscated Prop	-	-	-	-
Total Use of Money/Property:	\$ 248,977	\$ 913,083	\$ 562,608	\$ 527,624
Other Revenues				
Library Donations	\$ 6,484	\$ 6,564	\$ 5,000	\$ 5,000
Police Forfeiture Revenue	-	1,438	-	-
Unclaimed checks revenue	11,629	(275)	-	-
Recreation Sponsorships	61,071	63,453	64,722	66,016
July 4 Donations	-	19,000	-	-
Rec sponsorships/Foskett Banners	3,000	2,600	-	-
Mayor's Cup Event	37,426	33,141	35,000	-



City of Lincoln



Fiscal Year 2020-2021 Budget Document General Fund Revenue Comparison by Source

	Actual 2017-18	Actual 2018-19	Projected 2019-20	Budget 2020-21
Other Revenues	7,085	7,016	10,000	10,000
SB 1186 Fees	8,309	9,548	9,277	9,000
Donations - Police Dept.	61,391	64,552	65,843	67,160
Donations - Facilities		23,235	-	-
Contributions	67,207	69,777	71,172	72,596
Miscellaneous Reimbursements	86,509	49,604	40,000	40,000
Cash Variance	(13)	202	-	-
Total Other Revenues:	\$ 350,098	\$ 349,854	\$ 301,014	\$ 269,772
Transfers				
Airport Loan interest	\$ -	\$ 5,147	\$ 140,688	\$ 140,700
Transfer in from Fund 236 - Annexation	316,273	346,273	316,273	464,814
Transfer in from Fund 278 - Public Safety CFD	104,000	33,000	36,000	-
Transfer in from Fund 620 Capital Replacement	-	-	-	-
Transfer in from Fund 730 - Solid Waste	-	853,902	-	-
Transfers from Other Funds	-	-	-	-
Transfer in from Capital Reserves	-	-	-	210,313
Transfer in from OPEB Reserves	-	-	-	580,000
Total Transfers:	\$ 420,273	\$ 1,238,322	\$ 492,961	\$ 1,395,827
TOTAL GF REVENUE:	\$ 18,307,985	\$ 21,505,435	\$ 20,103,037	\$ 19,590,268

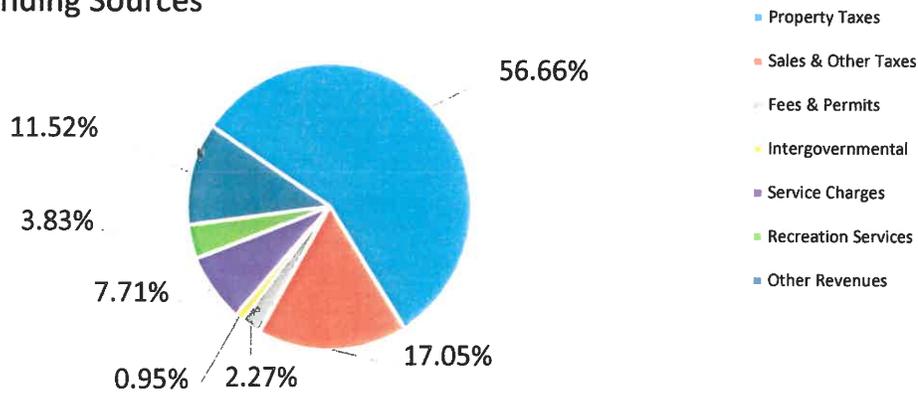


GENERAL FUND - 100 Fund

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 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Property Taxes	10,527,123	10,754,187	11,099,965
Sales & Other Taxes	4,504,899	3,826,000	3,340,000
Fees & Permits	844,244	855,250	445,000
Intergovernmental	86,543	274,083	186,087
Service Charges	1,831,446	1,869,800	1,511,044
Recreation Services	1,149,940	1,102,634	750,450
Other Revenues	2,561,240	1,421,083	2,257,723
Total	\$ 21,505,435	\$ 20,103,037	\$ 19,590,269

Funding Sources





City of Lincoln
Fiscal Year 2020-2021 Budget Document



GENERAL FUND - 100 Fund

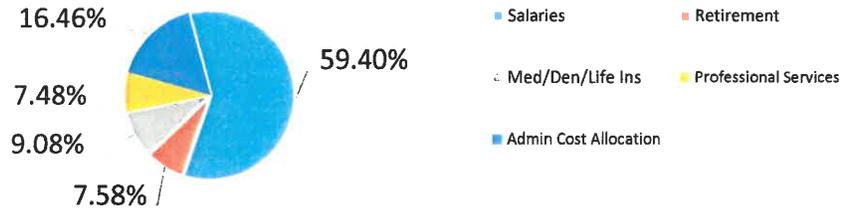
Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Salaries	7,992,985	8,236,186	8,792,097
Retirement	851,761	973,189	1,122,643
Pension Obligation	564,272	682,028	822,228
Workers Comp	396,357	357,266	361,264
OPEB Unfunded Liability	417,182	425,077	224,027
Med/Den/Life Ins	1,181,301	1,217,511	1,344,738
SUI	29,344	29,714	27,639
FICA	563,132	582,021	617,317
Materials & Supplies	351,503	572,452	496,113
Insurance	166,392	264,481	238,501
Collections	2,987	8,013	5,000
Fuel	106,475	93,400	93,947
Clothing	49,976	78,770	70,996
Advertising	45,237	55,510	32,990
Communications	174,302	186,766	150,050
Equipment Maintenance	0	0	1,306
Building Maintenance	0	0	4,050
Utilities	393,286	456,882	520,263
Municipal Utilities	131,638	97,900	120,000
Sales Tax Incentive	0	0	9,000
Lease Expense	1,380	2,480	5,530
Professional Services	1,212,822	1,306,166	1,106,567
Citation Admin Fee	0	0	6,540
County Collection Fee	114,597	115,230	126,027
Booking Fees	24,570	25,000	25,000
Membership/Dues	59,680	117,005	98,995
Training/Travel/Conf/Mtgs	77,828	131,035	107,041
Regulatory Fees	22,598	24,600	28,065
Community Programs	15,000	0	0
Admin Cost Allocation	1,986,046	2,626,905	2,435,946
Capital Lease	41,461	581,114	261,229
Transfer Out to Fund 270	1,077,040	845,657	329,085
Transfer Out to Fund 610	140,000	0	0
Transfer Out to Fund 620	91,000	0	0
Transfer Out to Fund 630	121,971	0	0



GENERAL FUND - 100 Fund

Municipal Water credit	0	270,000	0
Transfers to GF Operating Reserve	0	0	318,156
Debt Service	295,290	295,325	342,276
Equipment	42,477	0	0
Mayors Cup	24,272	36,945	0
Special Events	5,326	37,000	35,600
Total	\$ 18,771,487	\$ 20,731,628	\$ 20,280,226

Top 5 Uses



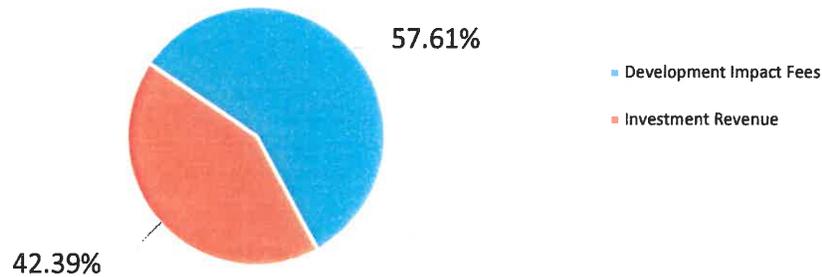


SPECIAL REVENUE FUNDS - PARK IN-LIEU - 215

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.

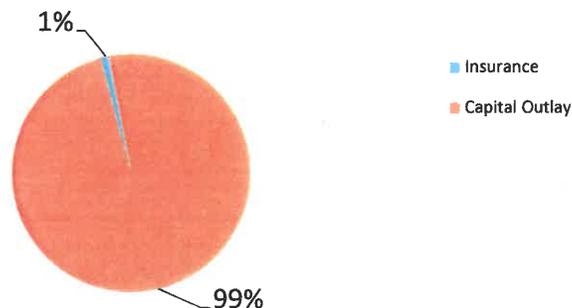
Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Development Impact Fees	12,288	23,840	16,960
Transfer In	199,326	0	0
Investment Revenue	39,631	15,600	12,480
Total	\$ 251,245	\$ 39,440	\$ 29,440

Funding Sources



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Insurance	0	0	896
Professional Services	0	0	0
Capital Outlay	74,480	0	85,000
Total	\$ 74,480	\$ -	\$ 85,896

Top 5 Uses



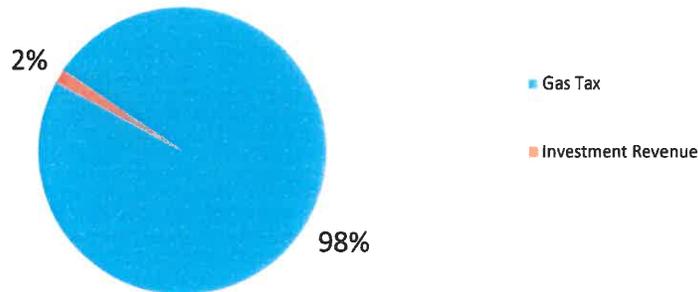


SPECIAL REVENUE FUNDS - STREETS GAS TAX/CONGESTION RELIEF - 221

Accounts for receipts and expenditures of monies apportioned for street improvements under the Street and Highway Code Sections 2103, 2105, 2106, 2107, and 2107.5 and SB1 Road Repair and Accountability Act of 2017.

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Gas Tax	1,884,529	1,983,695	1,929,421
Transfer In	432,793	0	0
Investment Revenue	109,527	37,000	29,600
Total	\$ 2,426,849	\$ 2,020,695	\$ 1,959,021

Funding Sources

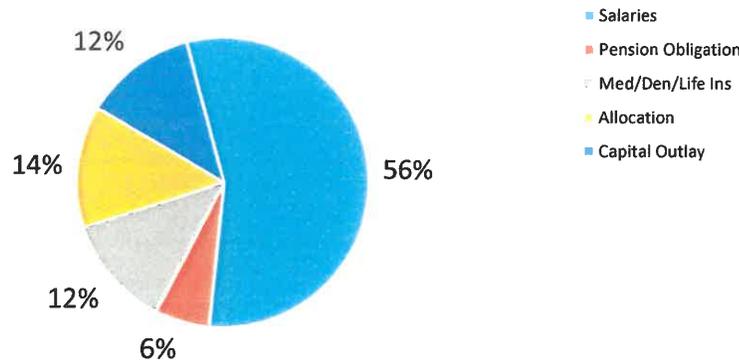




**SPECIAL REVENUE FUNDS - STREETS GAS TAX/CONGESTION
RELIEF - 221**

Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Salaries	377,986	444,371	435,047
Retirement	23,409	27,346	28,262
Pension Obligation	36,343	49,407	47,301
Workers Comp	33,783	37,378	33,353
OPEB Unfunded Liability	41,958	39,813	19,734
Med/Den/Life Ins	71,650	67,956	96,318
SUI	1,716	1,642	1,642
FICA	27,577	34,645	33,931
Materials & Supplies	0	12,423	34,637
Fuel	0	0	1,515
Clothing	0	0	601
Communications	0	0	308
Equipment Maintenance	0	346,980	535
Building Maintenance	0	0	313
Professional Services	906	0	20,018
Membership/Dues	0	0	869
Training/Travel/Conf/Mtgs	0	0	556
Regulatory Fees	0	0	1,010
Allocation	297,438	312,106	105,898
Debt Service	32,476	24,822	10,183
Capital Outlay	1,470,512	5,095,486	96,500
Total	\$ 2,415,754	\$ 6,494,375	\$ 968,531

Top 5 Uses



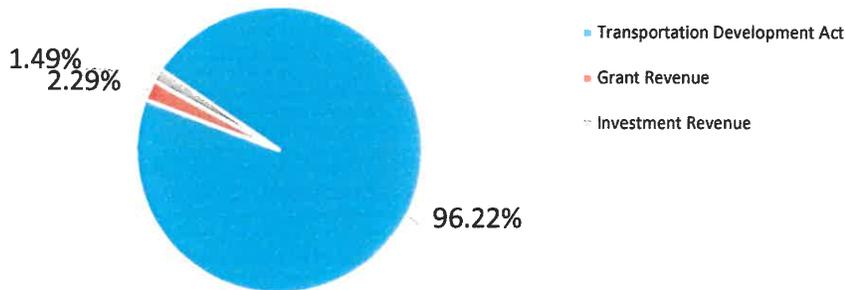


SPECIAL REVENUE FUNDS - STREETS – TDA - 223

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 FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Transportation Development Act	2,685,792	1,961,119	1,815,673
Grant Revenue	74,995	0	43,274
Miscellaneous Revenue	190	0	0
Sale of Property	17,972	0	0
Transfer In	269,207	0	0
Investment Revenue	74,610	0	28,080
Total	\$ 3,122,767	\$ 1,961,119	\$ 1,887,027

Funding Sources

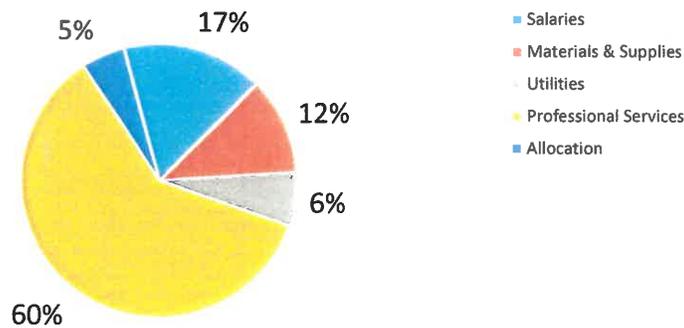




SPECIAL REVENUE FUNDS - STREETS – TDA - 223

Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Salaries	147,492	168,135	300,677
Retirement	7,088	11,045	23,045
Pension Obligation	6,625	9,934	34,918
Workers Comp	5,667	3,415	13,205
OPEB Unfunded Liability	8,392	10,719	9,290
Med/Den/Life Ins	29,506	32,083	78,399
SUI	420	476	966
FICA	10,187	12,566	22,474
Insurance	9,495	17,983	30,198
Materials & Supplies	107,976	185,175	206,830
Fuel	40,599	35,000	40,454
Clothing	6,936	8,600	9,330
Advertising	0	2,000	2,000
Communications	9,367	9,742	9,667
Equipment Maintenance	0	0	160
Building Maintenance	0	0	1,915
Utilities	103,794	103,859	113,471
Professional Services	477,212	693,954	1,087,194
Renewals & Warranties	0	0	10,000
Membership/Dues	5,742	7,630	11,834
Training/Travel/Conf/Mtgs	500	9,000	12,930
Regulatory Fees	15,305	17,786	17,525
Disposal Fees	0	0	21,324
Allocation	561,098	317,038	91,188
Debt Service	84,802	73,468	63,356
Capital Outlay	1,219,625	2,421,139	86,349
Total	\$ 2,857,828	\$ 4,150,747	\$ 2,298,699

Top 5 Uses



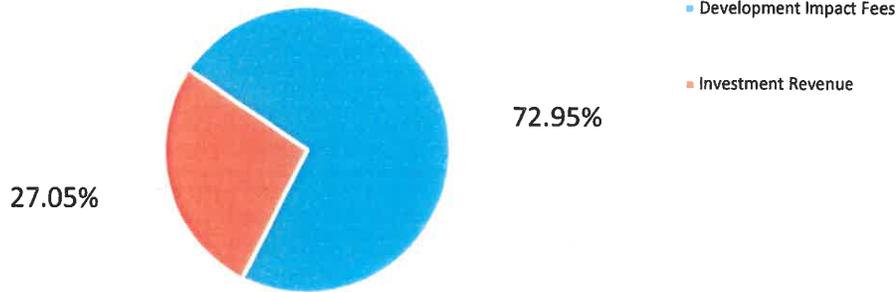


SPECIAL REVENUE FUNDS - SOURCE WATER CONNECTION FUND - 225

The City is a wholesale customer of Placer County Water Agency (PCWA). PCWA establishes the Water Connection Charge (WCC) for the City as it does with their other wholesale customers and retail customers. The City collects the PCWA WCC at the issuance of each building permit and in some cases prior to the building permit. This fund accounts for the WCC revenues collected.

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Development Impact Fees	1,954,188	2,600,000	1,304,996
Transfer In	396,627	0	0
Investment Revenue	1,290,960	605,000	484,000
Total	\$ 3,641,775	\$ 3,205,000	\$ 1,788,996

Funding Sources



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Professional Services	62,728	0	0
Allocation	18,100	0	0
Capital Outlay	4,110,901	3,726,077	0
Total	\$ 4,191,729	\$ 3,726,077	\$ -

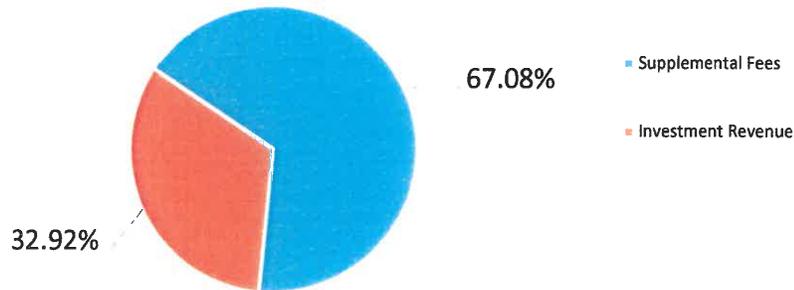


SPECIAL REVENUE FUNDS - SUPPLEMENTAL FEES – ANNEXATION - 236

Accounts for supplemental development fees.

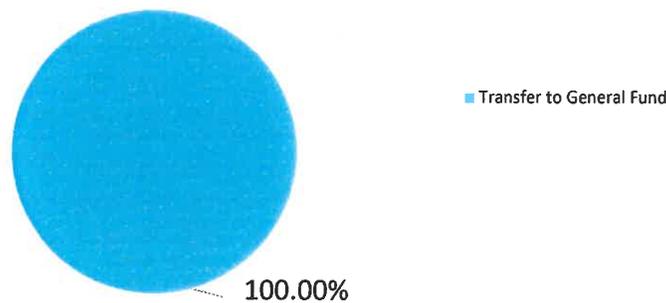
Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Supplemental Fees	27,300	160,905	38,795
Investment Revenue	58,431	23,800	19,040
Total	\$ 85,731	\$ 184,705	\$ 57,835

Funding Sources



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Transfer to General Fund	346,273	316,273	464,814
Total	\$ 346,273	\$ 316,273	\$ 464,814

Top 5 Uses



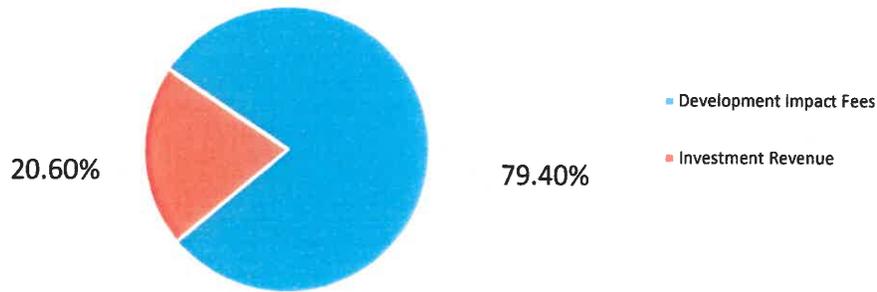


SPECIAL REVENUE FUNDS - PFE -- TRANSPORTATION - 240

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

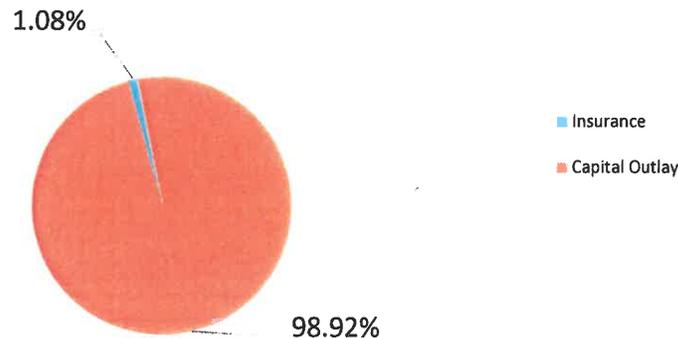
Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Development Impact Fees	545,190	1,069,369	339,597
Investment Revenue	217,559	110,141	88,113
Total	\$ 762,749	\$ 1,179,510	\$ 427,710

Funding Sources



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Insurance	0	0	72,274
Professional Services	2,149	0	0
Allocation	11,217	0	0
Capital Outlay	316,603	348,122	6,600,000
Total	\$ 329,969	\$ 348,122	\$ 6,672,274

Top 5 Uses



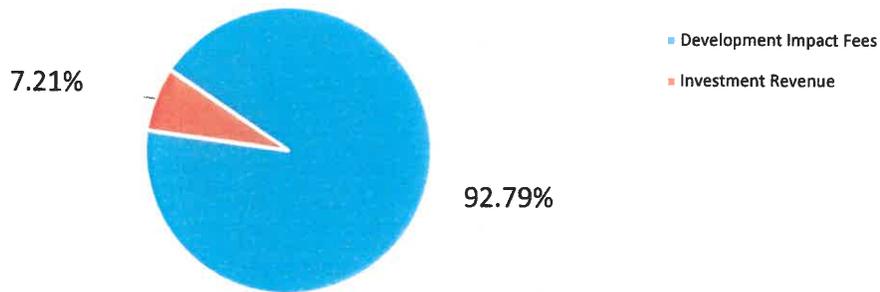


**SPECIAL REVENUE FUNDS - PFE – COMMUNITY SERVICES – POLICE
- 241**

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

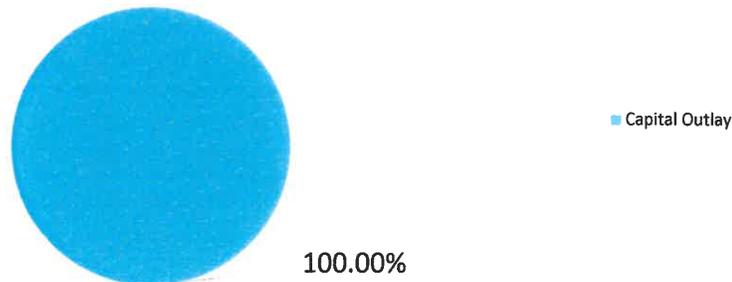
Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Development Impact Fees	150,419	503,000	133,808
Investment Revenue	30,558	13,000	10,400
Total	\$ 180,977	\$ 516,000	\$ 144,208

Funding Sources



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Capital Outlay	0	396,044	683,000
Total	\$ -	\$ 396,044	\$ 683,000

Top 5 Uses



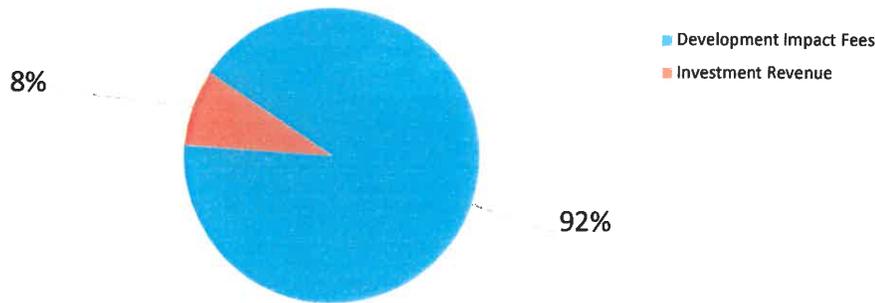


SPECIAL REVENUE FUNDS - PFE – COMMUNITY SERVICES – FIRE - 242

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

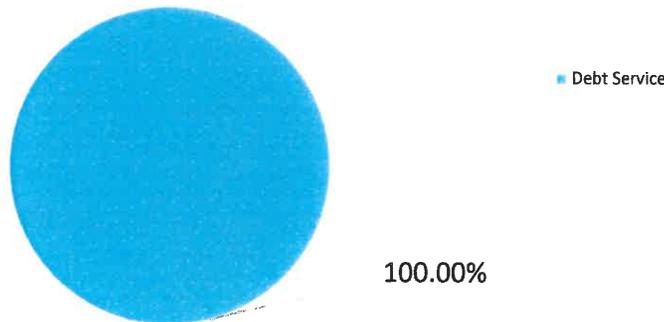
Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Development Impact Fees	62,259	186,919	57,446
Investment Revenue	9,282	23,600	5,200
Total	\$ 71,541	\$ 210,519	\$ 62,646

Funding Sources



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Debt Service	25,840	20,248	20,248
Total	\$ 25,840	\$ 20,248	\$ 20,248

Top 5 Uses



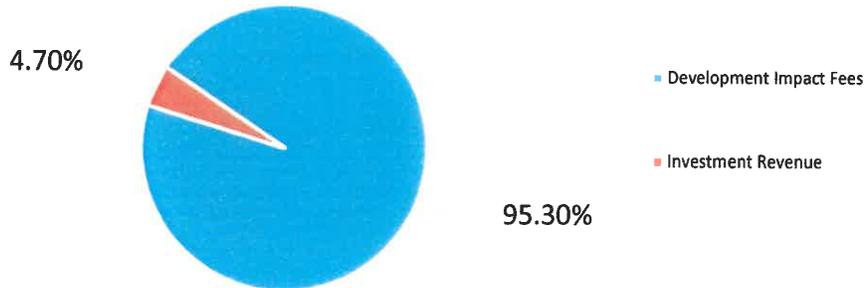


**SPECIAL REVENUE FUNDS - PFE – COMMUNITY SERVICES –
ADMINISTRATION - 243**

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

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Development Impact Fees	123,095	440,375	118,444
Investment Revenue	8,212	7,300	5,840
Total	\$ 131,307	\$ 447,675	\$ 124,284

Funding Sources



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Total	\$ -	\$ -	\$ -

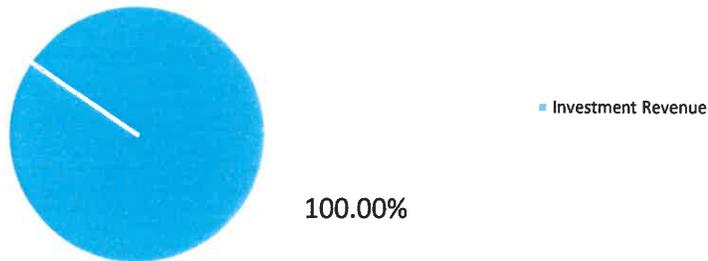


SPECIAL REVENUE FUNDS - PFE – COMMUNITY SERVICES – LIBRARY - 244

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

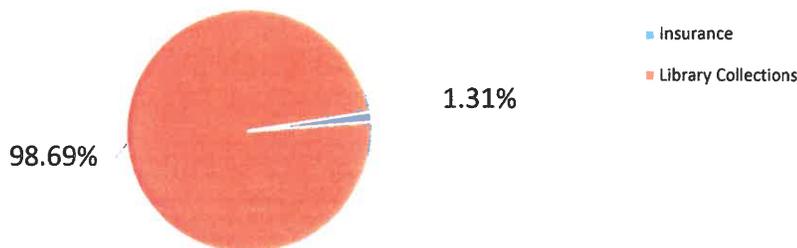
Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Development Impact Fees	5,049	0	0
Investment Revenue	61,931	33,033	26,426
Total	\$ 66,980	\$ 33,033	\$ 26,426

Funding Sources



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Materials & Supplies	1,375	96,435	0
Insurance	0	0	1,066
Library Collections	81,010	81,000	80,000
Professional Services	4,455	0	0
Capital Outlay	190,053	744,870	0
Total	\$ 276,893	\$ 922,305	\$ 81,066

Top 5 Uses



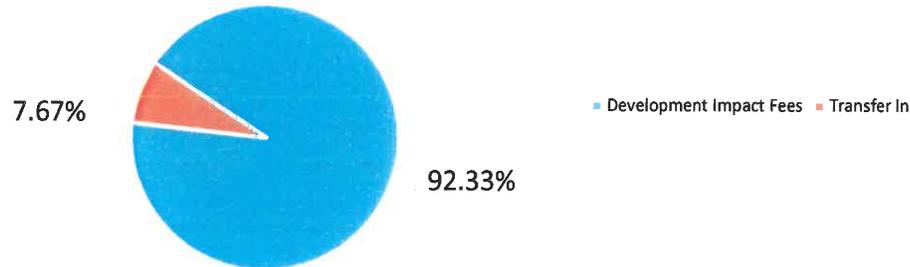


SPECIAL REVENUE FUNDS - PARK TAX ON NEW DEVELOPMENT - 245

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

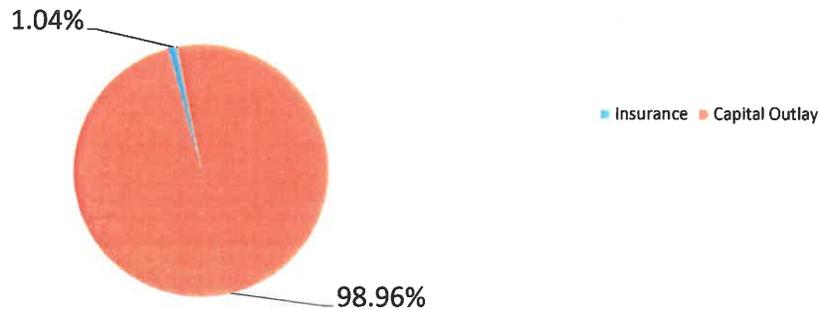
Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Development Impact Fees	95,087	120,493	61,596
Transfer In	124,935	0	0
Investment Revenue	16,292	6,400	5,120
Total	\$ 236,314	\$ 126,893	\$ 66,716

Funding Sources



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Insurance	0	0	369
Capital Outlay	110,282	193,000	35,000
Total	\$ 110,282	\$ 193,000	\$ 35,369

Top 5 Uses



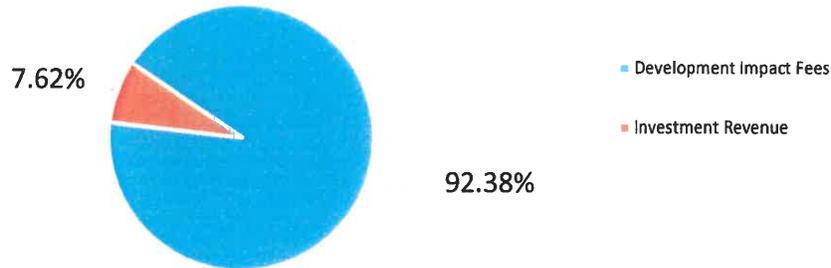


**SPECIAL REVENUE FUNDS - PFE – COMMUNITY SERVICES – PARKS
- 246**

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

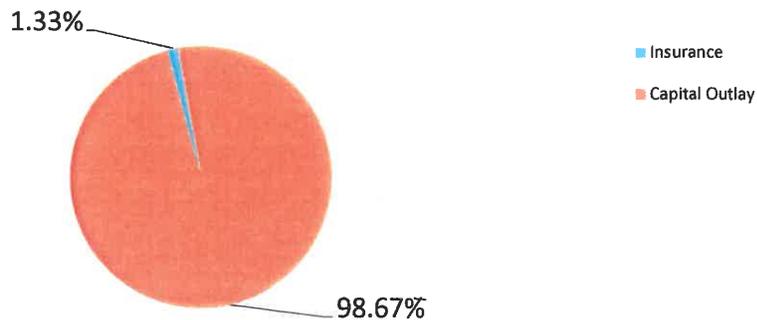
Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Development Impact Fees	571,210	1,695,572	732,354
Other Revenues	351,000	0	0
Investment Revenue	35,728	68,000	60,400
Total	\$ 957,938	\$ 1,763,572	\$ 792,754

Funding Sources



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Insurance	0	0	3,336
Capital Outlay	0	0	247,250
Total	\$ -	\$ -	\$ 250,586

Top 5 Uses



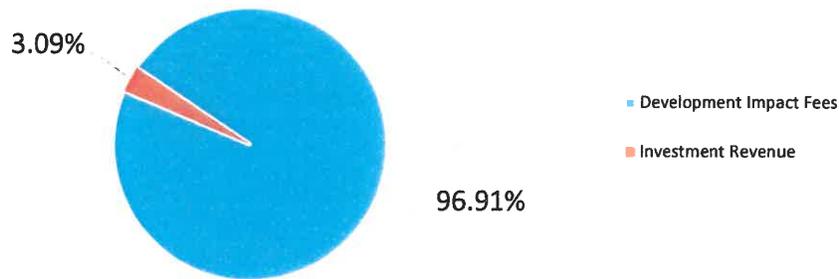


SPECIAL REVENUE FUNDS - PFE – DRAINAGE - 247

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

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Development Impact Fees	129,252	445,551	132,853
Investment Revenue	2,724	5,300	4,240
Total	\$ 131,976	\$ 450,851	\$ 137,093

Funding Sources



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Taxes	2,172	0	0
Debt Service	12,462	0	0
Total	\$ 14,634	\$ -	\$ -

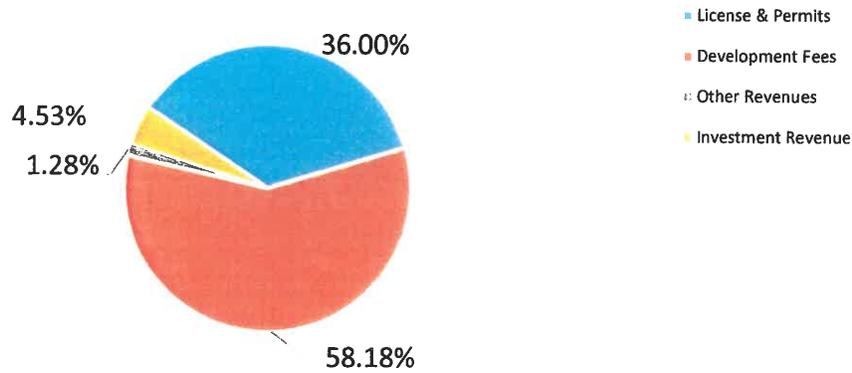


SPECIAL REVENUE FUNDS - DEVELOPMENT SERVICES - 248

Accounts for monies received in relation to all aspects of new development within the City. Monies are received from license and permit costs and fees for additional services.

Funding Sources	Actuals	Projected	Adopted
	FY 18-19	FY 19-20	Budget FY 20-21
License & Permits	740,482	1,332,680	673,550
Development Fees	1,325,788	1,138,500	1,088,500
Developer Paid CFD Formation	154,340	0	0
Other Revenues	40,669	24,000	24,000
Investment Revenue	199,701	106,000	84,800
Total	\$ 2,460,979	\$ 2,601,180	\$ 1,870,850

Funding Sources

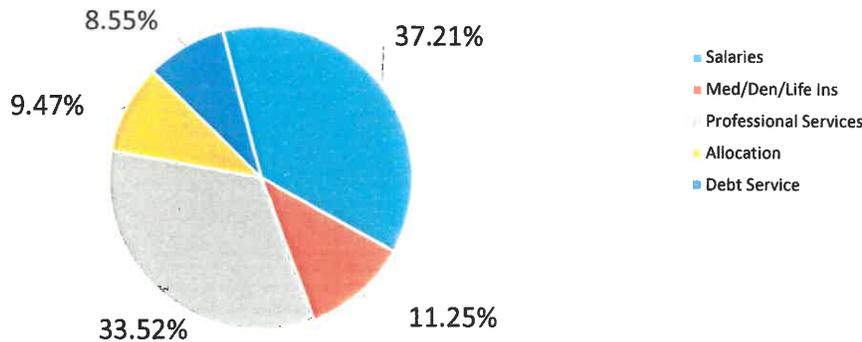




SPECIAL REVENUE FUNDS - DEVELOPMENT SERVICES - 248

Funding Uses	Actuals	Projected	Adopted
	FY 18-19	FY 19-20	Budget FY 20-21
Salaries	783,295	725,524	824,041
Retirement	34,512	34,783	47,046
Pension Obligation	18,827	15,442	19,268
Workers Comp	12,347	9,563	10,473
OPEB Unfunded Liability	55,444	49,002	26,899
Med/Den/Life Ins	234,753	238,923	249,153
SUI	2,964	2,191	2,395
FICA	56,895	51,496	62,503
Insurance	12,530	17,795	26,902
Materials & Supplies	1,626	7,350	8,521
Fuel	203	0	761
Communications	2,243	2,980	1,240
Lease Expense	3,164	4,400	4,400
Clothing	0	0	504
Advertising	0	240	200
Equipment Maintenance	0	0	4
Building Maintenance	0	0	59
Professional Services	760,306	976,760	742,339
Renewals & Warranties	0	0	10,000
Membership/Dues	1,511	6,740	6,996
Training/Travel/Conf/Mtgs	4,054	25,600	30,554
Regulatory Fees	0	0	7
Allocation	314,771	346,213	209,590
Debt Service	194,010	194,033	189,236
Transfer to Fund 630	20,709	0	0
Capital Outlay	3,486	0	92,875
Total	\$ 2,517,651	\$ 2,709,035	\$ 2,565,966

Top 5 Uses





SPECIAL REVENUE FUNDS - STATE GRANTS - 250

Accounts for capital project grant funding received from the State of California.

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Grant	15,000	0	0
Total	\$ 15,000	\$ -	\$ -

Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Salaries	3,919	0	0
Total	\$ 3,919	\$ -	\$ -

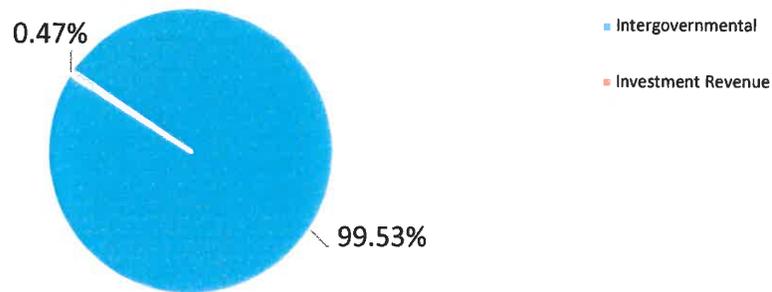


SPECIAL REVENUE FUNDS - SLES GRANT - 253

Accounts for the revenues and expenditures of the State of California funded Supplemental Law Enforcement Services grant.

Funding Sources	Actuals	Projected	Adopted
	FY 18-19	FY 19-20	Budget FY 20-21
Intergovernmental	148,747	120,000	135,000
Investment Revenue	8,984	805	644
Total	\$ 157,731	\$ 120,805	\$ 135,644

Funding Sources

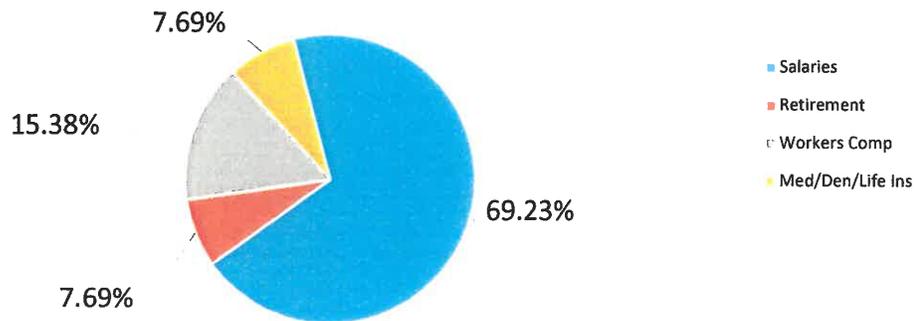




SPECIAL REVENUE FUNDS - SLES GRANT - 253

Funding Uses	Actuals	Projected	Adopted
	FY 18-19	FY 19-20	Budget FY 20-21
Salaries	101,468	90,000	90,000
Retirement	8,265	10,000	10,000
Workers Comp	4,164	20,000	20,000
Med/Den/Life Ins	20,136	10,000	10,000
SUI	238	0	0
FICA	6,982	0	0
Total	\$ 141,254	\$ 130,000	\$ 130,000

Top 5 Uses

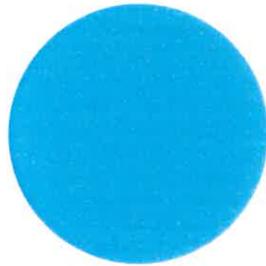


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SPECIAL REVENUE FUNDS - HOUSING REHABILITATION - 260

Accounts for de-federalized housing funds used for revitalization and rehabilitation loans to local businesses and residents for revitalizing and rehabilitating homes and buildings.

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Investment Revenue	32,132	17,128	13,702
Other Revenues	2,130	1,864	0
Total	\$ 34,262	\$ 18,992	\$ 13,702



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Total	\$ -	\$ -	\$ -

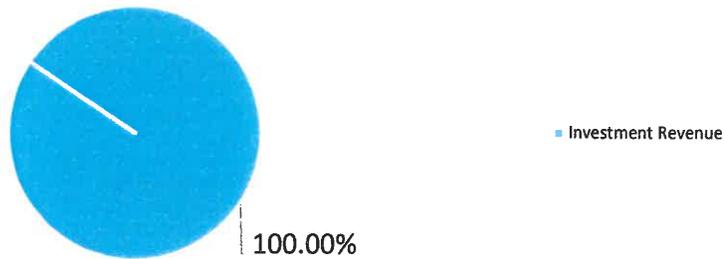


SPECIAL REVENUE FUNDS - CDBG LOAN PROGRAM - 261

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

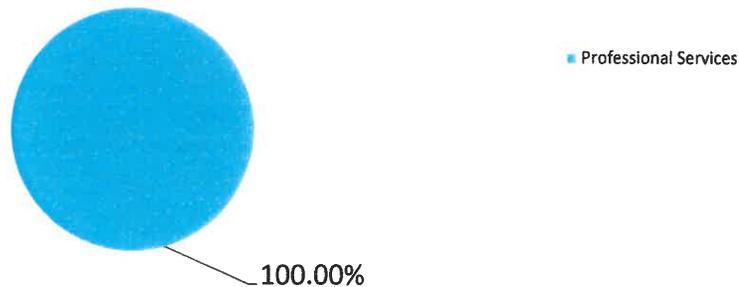
Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Grant	0	0	0
Investment Revenue	5,679	2,941	2,353
Total	\$ 5,679	\$ 2,941	\$ 2,353

Funding Sources



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Professional Services	5,826	17,900	25,000
Total	\$ 5,826	\$ 17,900	\$ 25,000

Top 5 Uses

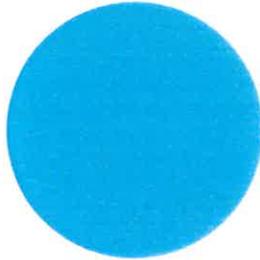


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SPECIAL REVENUE FUNDS - CALHOME - 264

Accounts for State of California grants to local agencies for the purpose of enabling low and very-low income households to become homeowners or remain homeowners through deferred-payment loans.

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Grant	0	0	0
Investment Revenue	15,514	6,400	8,245
Total	\$ 15,514	\$ 6,400	\$ 8,245



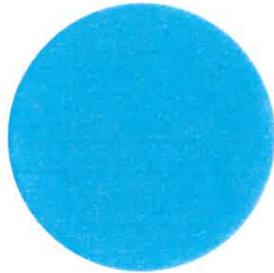
Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Professional Services	3,281	0	10,000
Total	\$ 3,281	\$ -	\$ 10,000

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SPECIAL REVENUE FUNDS - HOME GRANTS –267

Accounts for Federal HOME grants used to fund a wide range of activities that build, buy, and/or rehabilitate affordable housing for rent or homeownership or provide direct rental assistance to low-income people.

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Investment Revenue	11,941	8,017	6,414
Other Revenues	4,361	2,800	0
Total	\$ 16,302	\$ 10,817	\$ 6,414



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Professional Services	4,374	0	0
Total	\$ 4,374	\$ -	\$ -

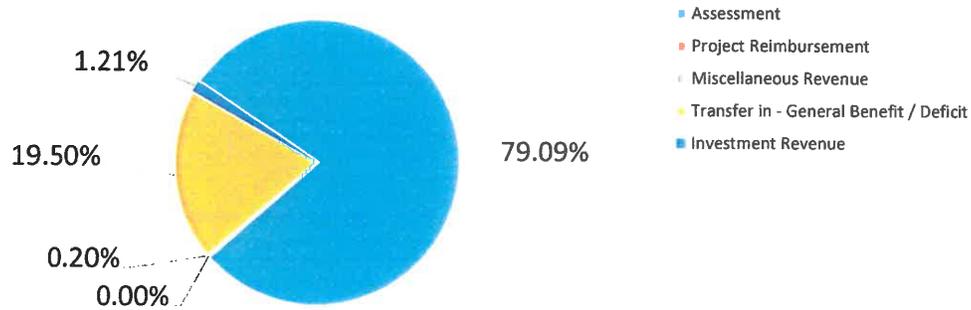


SPECIAL REVENUE FUNDS - LIGHTING & LANDSCAPING - 270

Accounts for special assessments for the purpose of providing lighting, landscaping and other improvements and services in public areas throughout the City.

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Insurance Claim Revenue	4,415	0	0
Assessment	3,222,227	3,332,999	3,446,399
Project Reimbursement	0	8,818	0
Miscellaneous Revenue	153,949	11,025	8,818
Transfer in - General Benefit / Deficit	859,190	845,647	849,496
Investment Revenue	137,937	65,907	52,726
Total	\$ 4,377,718	\$ 4,264,396	\$ 4,357,439

Funding Sources

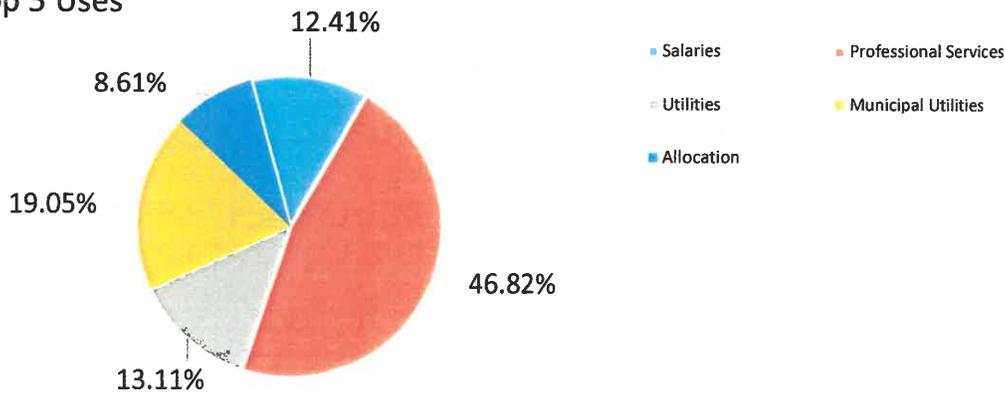




SPECIAL REVENUE FUNDS - LIGHTING & LANDSCAPING - 270

Funding Uses	Actuals	Projected	Adopted
	FY 18-19	FY 19-20	Budget FY 20-21
Salaries	403,346	354,598	361,347
Retirement	23,844	25,525	25,370
Pension Obligation	47,319	60,477	50,052
Workers Comp	28,618	27,627	28,354
OPEB Unfunded Liability	35,064	28,788	13,905
Med/Den/Life Ins	78,516	74,160	83,786
SUI	1,392	1,357	1,328
FICA	28,844	26,011	26,519
Insurance	7,931	12,412	44,063
Materials & Supplies	197,962	318,744	358,621
Fuel	8,027	5,000	6,466
Clothing	2,717	2,480	2,736
Communications	4,019	25,108	4,076
Equipment Maintenance	0	0	76
Building Maintenance	0	0	349
Professional Services	1,343,354	1,684,881	1,363,884
County Collection Fee	32,222	35,000	35,000
Membership/Dues	0	0	124
Training/Travel/Conf/Mtgs	49	3,200	5,279
Regulatory Fees	0	0	144
Allocation	249,371	317,173	250,740
Debt Service	46,647	46,653	48,382
Transfer to Fund 630	29,379	0	0
Capital Outlay	106,751	230,400	18,000
Utilities	324,877	879,402	381,817
Municipal Utilities	692,900	410,798	555,000
Total	\$ 3,693,151	\$ 4,569,794	\$ 3,665,418

Top 5 Uses



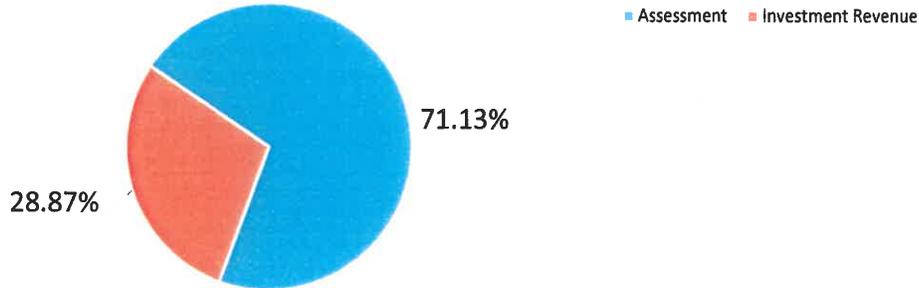


SPECIAL REVENUE FUNDS - CFD NO. 2004-1 STORM WATER RETENTION BASIN - 275

Accounts for the Community Facility District (CFD) assessments used to provide all operation and maintenance costs associated with the Storm Water Retention Basin.

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Assessment	209,623	216,767	85,000
Investment Revenue	91,866	43,126	34,501
Total	\$ 301,489	\$ 259,893	\$ 119,501

Funding Sources

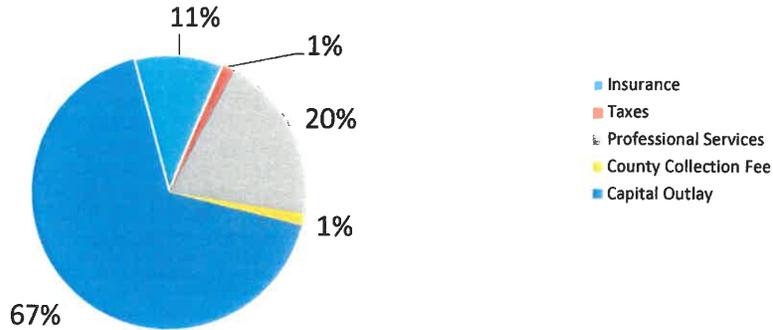




**SPECIAL REVENUE FUNDS - CFD NO. 2004-1 STORM WATER
RETENTION BASIN - 275**

Funding Uses	Actuals	Projected	Adopted
	FY 18-19	FY 19-20	Budget FY 20-21
Insurance	0	0	18,118
Taxes	0	2,080	2,400
Professional Services	2,888	19,000	34,009
County Collection Fee	2,100	2,185	2,300
Capital Outlay	28,061	135,289	115,000
Total	\$ 28,061	\$ 135,289	\$ 171,827

Top 5 Uses



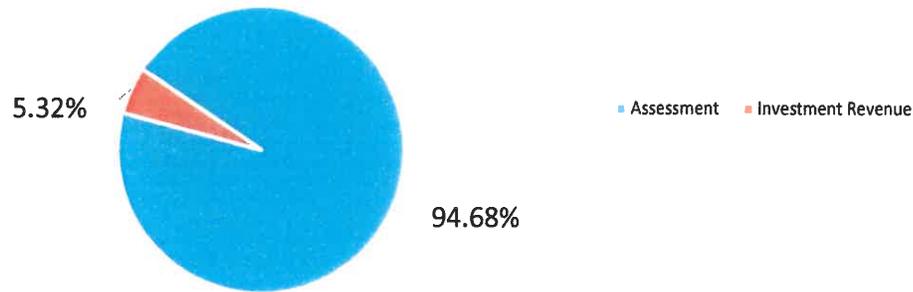


**SPECIAL REVENUE FUNDS - CFD NO. 2004-2 AUBURN RAVINE /
MCBEAN PARK - 276**

Accounts for the Community Facility District (CFD) assessments used to provide all operation and maintenance costs associated with the facilities constructed to mitigate storm water runoff that occurs within Auburn Ravine.

Funding Sources	Actuals	Projected	Adopted
	FY 18-19	FY 19-20	Budget FY 20-21
Assessment	38,110	39,507	41,087
Investment Revenue	4,700	2,887	2,310
Total	\$ 42,810	\$ 42,394	\$ 43,397

Funding Sources

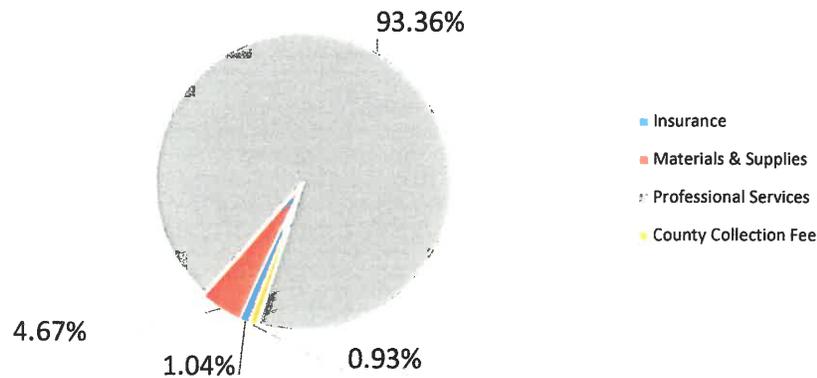




**SPECIAL REVENUE FUNDS - CFD NO. 2004-2 AUBURN RAVINE /
MCBEAN PARK - 276**

Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Insurance	0	0	448
Materials & Supplies	0	500	2,000
Professional Services	14,324	39,854	40,023
County Collection Fee	383	398	400
Total	\$ 14,707	\$ 40,752	\$ 42,871

Top 5 Uses



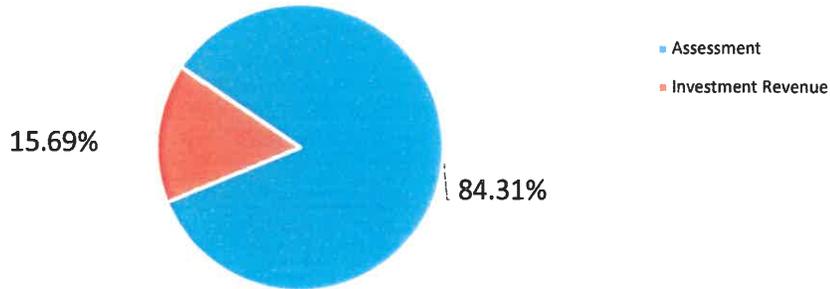


**SPECIAL REVENUE FUNDS - BENEFIT ASSESSMENT DISTRICT (BAD)
- 277**

Accounts for assessments used to provide storm drain improvements.

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Assessment	73,865	73,902	76,858
Investment Revenue	26,970	17,874	14,299
Total	\$ 100,835	\$ 91,776	\$ 91,157

Funding Sources

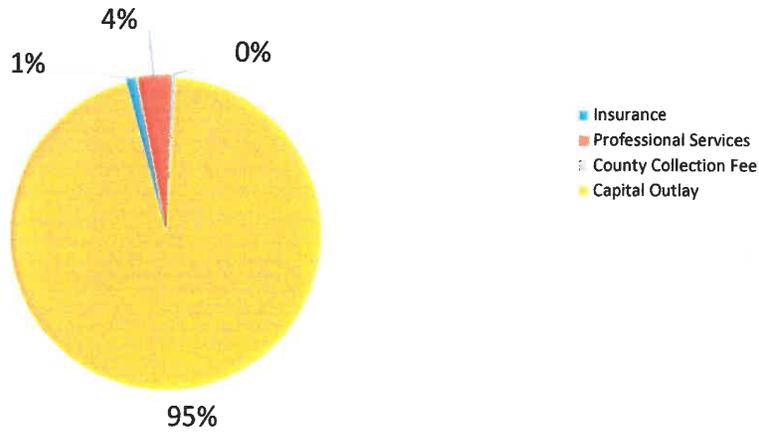




**SPECIAL REVENUE FUNDS - BENEFIT ASSESSMENT DISTRICT (BAD)
- 277**

Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Insurance	0	0	1,653
Professional Services	1,650	6,000	5,610
County Collection Fee	739	769	790
Capital Outlay	0	0	150,000
Total	\$ 2,389	\$ 6,769	\$ 158,053

Top 5 Uses



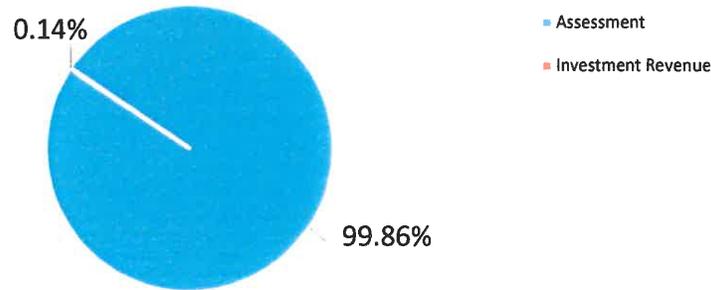


**SPECIAL REVENUE FUNDS - COMMUNITY FACILITY DISTRICT (CFD)
- 278**

Accounts for assessments used to provide Public Safety – Police

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Assessment	34,408	34,000	34,000
Investment Revenue	647	59	47
Total	\$ 35,055	\$ 34,059	\$ 34,047

Funding Sources

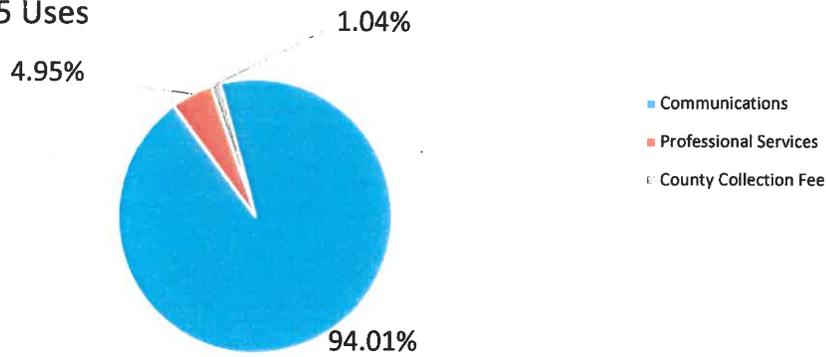




SPECIAL REVENUE FUNDS - COMMUNITY FACILITY DISTRICT (CFD)
- 278

Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Communications	0	0	33,900
Professional Services	1,199	2,000	1,785
County Collection Fee	344	345	375
Transfer to General Fund	33,000	30,000	0
Total	\$ 34,543	\$ 32,345	\$ 36,060

Top 5 Uses



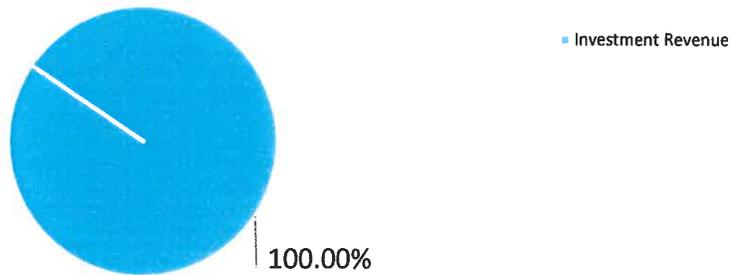


**SPECIAL REVENUE FUNDS - COMMUNITY FACILITY DISTRICT (CFD)
- 279**

Accounts for assessments used to provide Public Safety – Police

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Investment Revenue	2,860	2,400	2,200
Miscellaneous Revenue	0	44,550	0
Total	\$ 2,860	\$ 46,950	\$ 2,200

Funding Sources



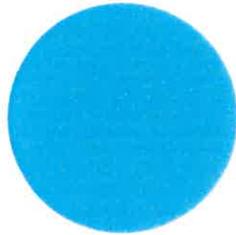
Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Professional Services	0	61,532	0
Total	\$ -	\$ 61,532	\$ -

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LOW/MODERATE INCOME HOUSING - 283

Accounts for housing loans established as part of the former Redevelopment Agency. Major source of revenue is from program revenue received from the repayment of housing loans.

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Interest	26,031	70,000	35,000
Investment Revenue	31,184	0	0
Transfer In	217,061	0	0
Total	\$ 274,276	\$ 70,000	\$ 35,000



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Administration	0	2,000	5,000
Debt	0	0	0
Total	\$ -	\$ 2,000	\$ 5,000



FIDUCIARY FUND - SUCCESSOR AGENCY TRUST FORMER RDA - 284

Created as a result of the State order to dissolve California Redevelopment Agencies. This fund is used to track the activity by the Oversight Board and the Department of Finance to dissolve the Agency.

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Interest	45,915	60,000	30,000
Redevelopment Property Tax Trust Fund	1,751,737	1,103,383	1,633,691
Total	\$ 1,797,652	\$ 1,163,383	\$ 1,663,691

Funding Sources



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Administration	8,327	120,000	60,000
Debt	998,237	1,211,527	1,572,016
Total	\$ 1,006,564	\$ 1,331,527	\$ 1,632,016

Top 5 Uses



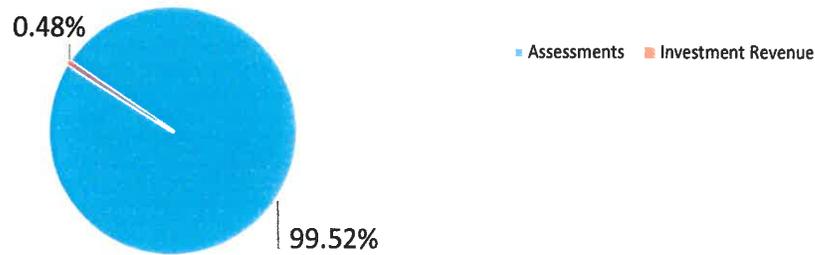


SPECIAL REVENUE FUNDS - COMMUNITY FACILITY DISTRICT (CFD) - 285

Accounts for assessments used to provide Maintenance

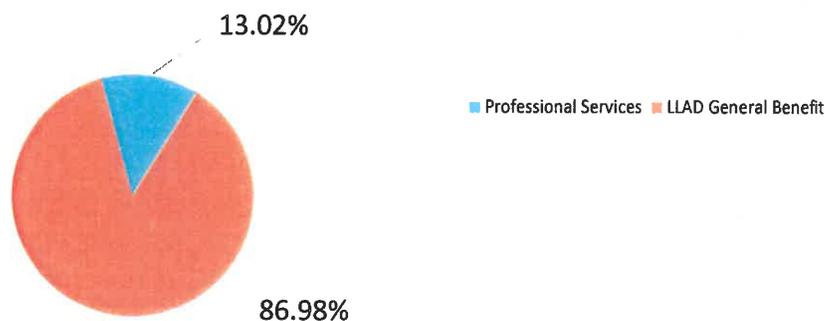
Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Assessments	0	406,592	500,000
Developer Paid CFD Formation	65,400	0	0
Investment Revenue	322	3,000	2,400
Total	\$ 65,722	\$ 409,592	\$ 502,400

Funding Sources



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Professional Services	38,500	285,000	77,921
LLAD General Benefit	0	0	520,411
Total	\$ 38,500	\$ 285,000	\$ 598,332

Top 5 Uses



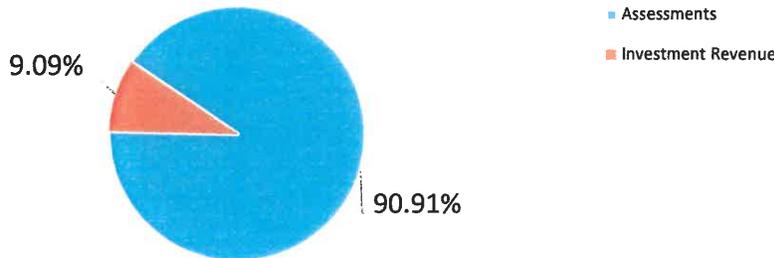


**SPECIAL REVENUE FUNDS - COMMUNITY FACILITY DISTRICT (CFD)
- 286**

Accounts for assessments used to provide citywide Public Safety

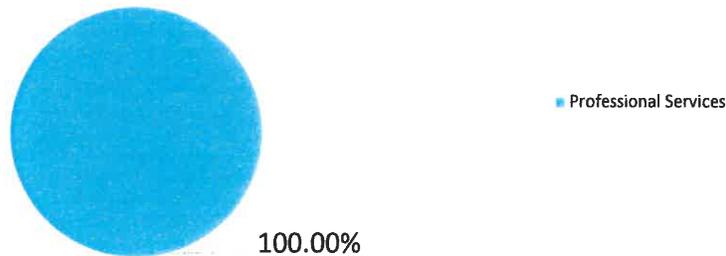
Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Assessments	0	0	8,000
Developer Paid CFD Formation	57,500	0	0
Investment Revenue	277	1,000	800
Total	\$ 57,500	\$ 1,000	\$ 8,800

Funding Sources



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Professional Services	0	256,000	24,914
Total	\$ -	\$ 256,000	\$ 24,914

Top 5 Uses



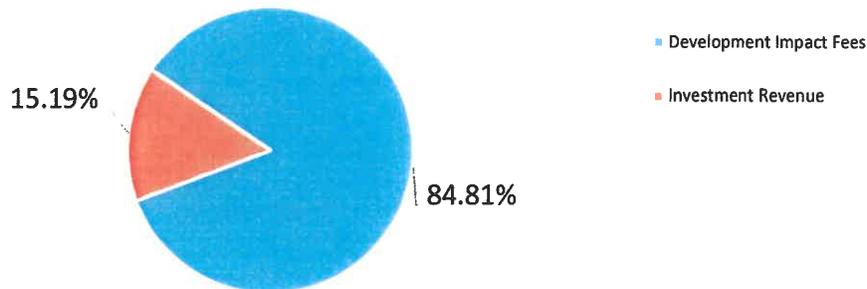


SPECIAL REVENUE FUNDS - OAK TREE MITIGATION - 290

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

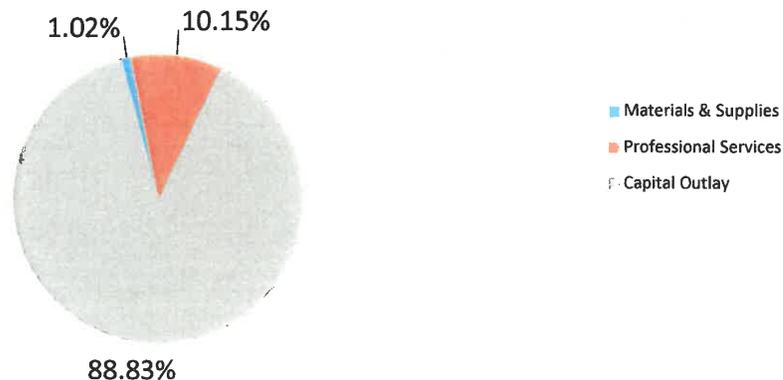
Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Development Impact Fees	147,720	475,000	150,000
Investment Revenue	55,575	33,573	26,858
Total	\$ 203,295	\$ 508,573	\$ 176,858

Funding Sources



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Materials & Supplies	0	500	8,000
Professional Services	29,708	60,584	80,000
Capital Outlay	0	0	700,000
Total	\$ 29,708	\$ 61,084	\$ 788,000

Top 5 Uses



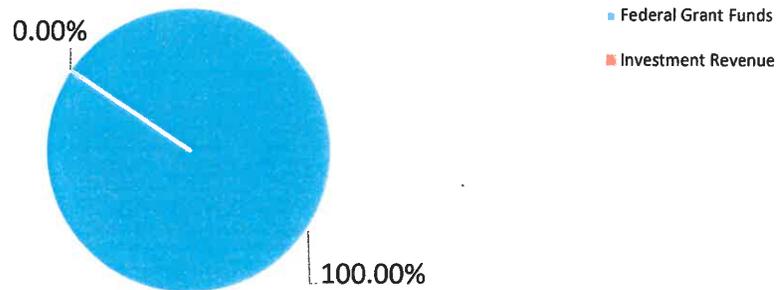


SPECIAL REVENUE FUNDS - FEDERAL GRANTS - 298

Accounts for federal grant project expenditures and revenues.

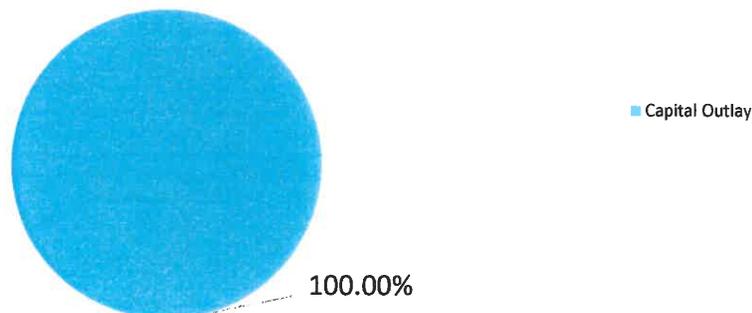
Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Federal Grant Funds	1,443,331	8,365,903	2,736,694
Investment Revenue	2,413	0	0
Total	\$ 1,445,744	\$ 8,365,903	\$ 2,736,694

Funding Sources



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Capital Outlay	1,294,486	7,740,677	2,736,694
Total	\$ 1,294,486	\$ 7,740,677	\$ 2,736,694

Top 5 Uses





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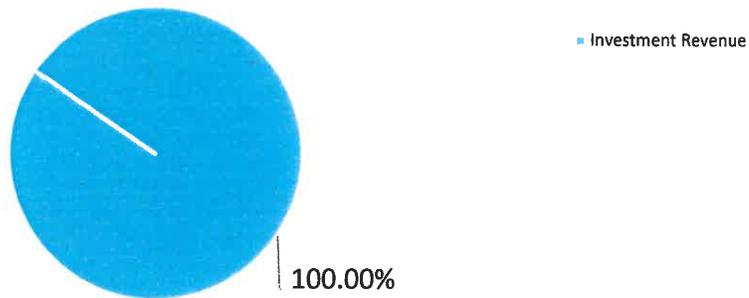


2004 EXCESS BOND FUNDS - 400

Bond proceeds to be used for redevelopment activities within the city

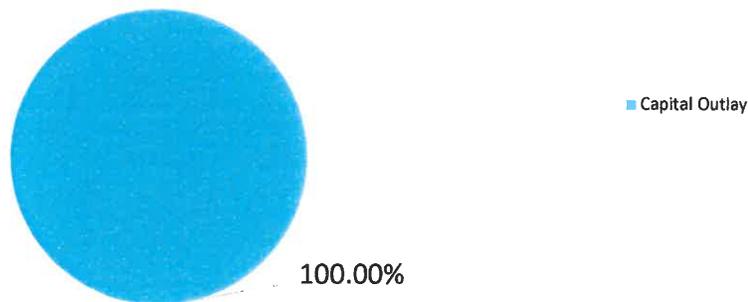
Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Investment Revenue	21,983	9,835	7,868
Total	\$ 21,983	\$ 9,835	\$ 7,868

Funding Sources



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Debt Service / Transfers Out	0	358,838	0
Total	\$ -	\$ 358,838	\$ -

Top 5 Uses

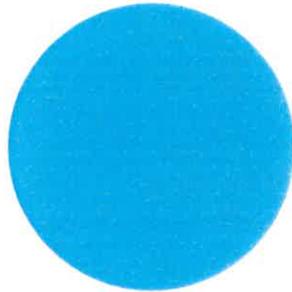


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SPECIAL REVENUE FUNDS - CAPITAL IMPROVEMENTS- 540

Accounts for Capital Improvements.

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Transfer In	0	359,000	0
Project Reimbursement	8,818	0	0
Application Fee	0	700	0
Investment Revenue	91,919	42,522	34,018
Other Revenues	0	8,818	0
Total	\$ 100,737	\$ 411,040	\$ 34,018

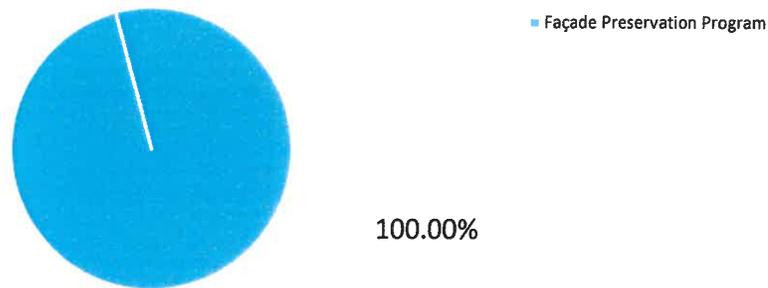




SPECIAL REVENUE FUNDS - CAPITAL IMPROVEMENTS- 540

Funding Uses	Actuals	Projected	Adopted
	FY 18-19	FY 19-20	Budget FY 20-21
Façade Preservation Program	29,130	59,434	9,442
Debt Service / Transfers Out	2,311,603	0	0
Capital Outlay	537,530	1,447,375	0
Total	\$ 2,878,263	\$ 1,506,809	\$ 9,442

Top 5 Uses



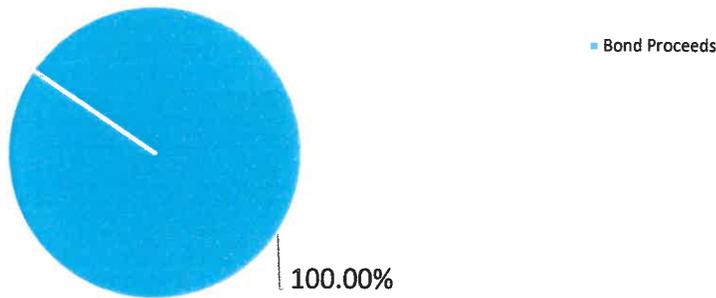


SPECIAL REVENUE FUNDS - LINCOLN CROSSING SERIES 2018- 562

Accounts for special district assessment monies to be spent on improvements within the Lincoln Crossing assessment district.

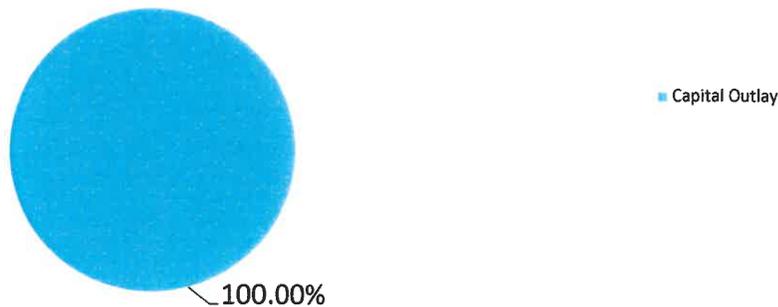
Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Bond Proceeds	0	0	5,121,300
Total	\$ -	\$ -	\$ 5,121,300

Funding Sources



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Capital Outlay	0	0	5,121,300
Total	\$ -	\$ -	\$ 5,121,300

Top 5 Uses

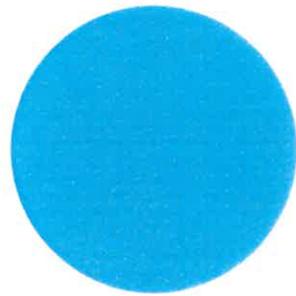


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SPECIAL REVENUE FUNDS - TWELVE BRIDGES SERIES 2011- 565

Accounts for special district assessment monies to be spent on improvements within the Twelve Bridges assessment district.

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Bonds Proceeds	0	0	56,700
Total	\$ -	\$ -	\$ 56,700



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Capital Outlay	0	0	56,700
Total	\$ -	\$ -	\$ 56,700

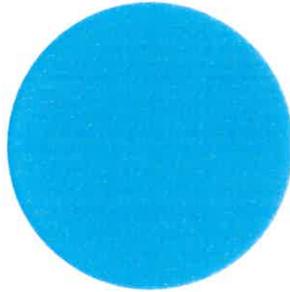
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INTERNAL SERVICE FUNDS – GENERAL ADMINISTRATIVE COSTS
FUND - 600

An internal service fund that accounts for general and administrative overhead costs of the City including City Manager, City Clerk, Human Resources, Information Technology, Purchasing, Financial Accounting, Management and Reporting, Budgeting, Facility Maintenance and Fleet Maintenance.

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Transfer in from Other Funds	6,155,265	6,710,916	5,467,491
Investment Revenue	12,630	0	0
Total	\$ 6,167,896	\$ 6,710,916	\$ 5,467,491

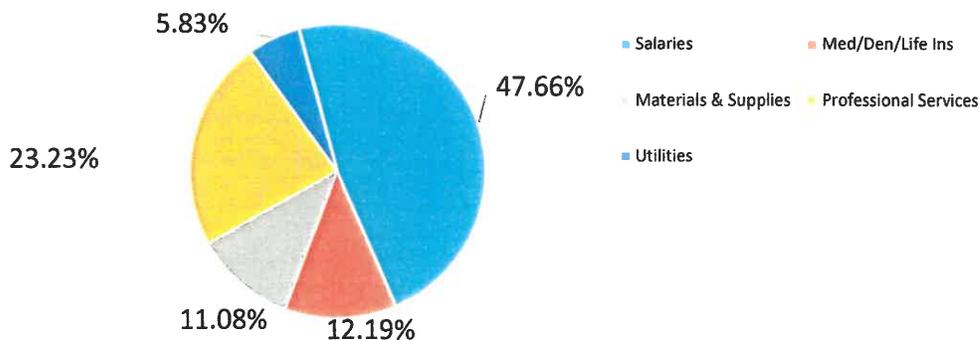




**INTERNAL SERVICE FUNDS – GENERAL ADMINISTRATIVE COSTS
FUND - 600**

Funding Uses	Actuals	Projected	Adopted
	FY 18-19	FY 19-20	Budget FY 20-21
Salaries	2,418,591	2,179,109	1,949,197
Retirement	137,503	156,291	143,380
Pension Obligation	258,994	260,346	189,788
Workers Comp	64,990	63,628	22,662
OPEB Unfunded Liability	166,634	154,350	61,327
Med/Den/Life Ins	409,093	519,867	498,470
SUI	7,883	6,712	5,284
FICA	169,109	164,658	142,306
Insurance	80,416	103,352	0
Materials & Supplies	409,569	687,023	453,314
Fuel	31,075	27,800	6,500
Clothing	7,106	9,700	3,950
Advertising	64,263	90,500	48,500
Communications	107,877	118,228	124,249
Equipment Maintenance	171,703	38,600	8,450
Building Maintenance	0	5,000	0
Utilities	208,405	190,260	238,550
Municipal Utilities	58,248	51,740	50,000
Lease Expense	55,741	44,900	46,100
Professional Services	1,020,021	1,325,835	950,027
Renewals and Warranties	0	119,325	142,325
Membership/Dues	9,735	40,380	35,462
Training/Travel/Conf/Mtgs	57,127	125,965	91,450
Regulatory Fees	35,267	51,050	44,200
Special Events	6,516	0	0
Capital Outlay	56,624	0	212,000
Total	\$ 6,012,491	\$ 6,534,619	\$ 5,467,491

Top 5 Uses





PROPRIETARY FUNDS

Proprietary funds are classified into two fund types: internal service funds and enterprise funds. An internal service fund reports any activity that provides goods or services to other funds or departments. An enterprise fund is financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed primarily through user charges.



INTERNAL SERVICE FUNDS - VEHICLE AND EQUIPMENT REPLACEMENT FUND - 610

An internal service fund used to accumulate funding for the orderly replacement of City vehicles and major equipment for Police, Fire, Public Services, Community Development, and Recreation.

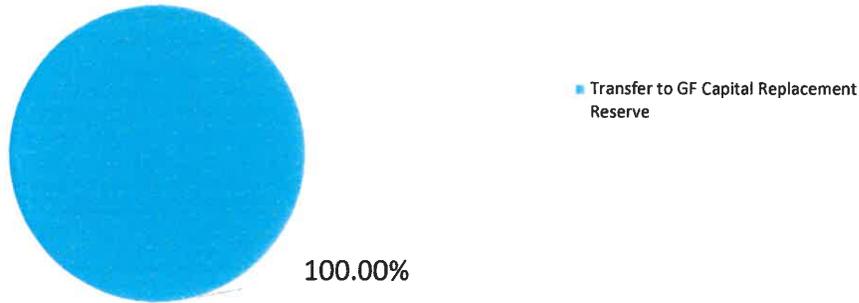
Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Transfer In	140,000	24,000	0
Investment Revenue	90,179	31,845	0
Other Revenue	0	13,610	0
Total	\$ 230,179	\$ 69,455	\$ -



**INTERNAL SERVICE FUNDS - VEHICLE AND EQUIPMENT REPLACEMENT
FUND - 610**

Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Materials & Supplies	0	8,281	0
Professional Services	310	0	0
Transfer to GF Capital Replacement Reserve	0	0	199,872
Capital Outlay	210,809	65,000	0
Total	\$ 211,119	\$ 73,281	\$ 199,872

Top 5 Uses



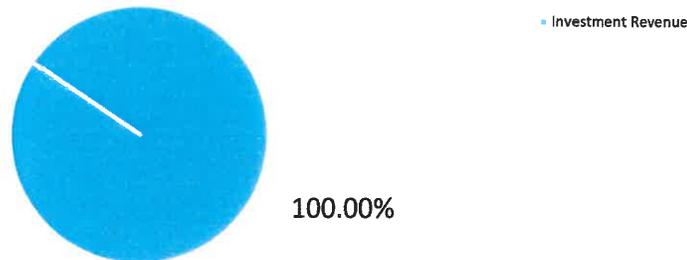


INTERNAL SERVICE FUNDS - FACILITY MAINTENANCE / REPLACEMENT FUND - 620

An internal service fund used to accumulate funding for the orderly replacement of infrastructure for Police, Fire, Administration, Recreation and Community Development.

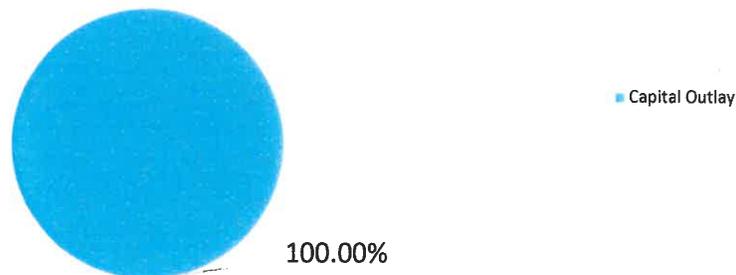
Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Transfer In	308,850	65,000	0
Investment Revenue	8,566	8,449	6,759
Total	\$ 317,416	\$ 73,449	\$ 6,759

Funding Sources



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Capital Outlay	42,576	65,000	123,000
Total	\$ 42,576	\$ 65,000	\$ 123,000

Top 5 Uses

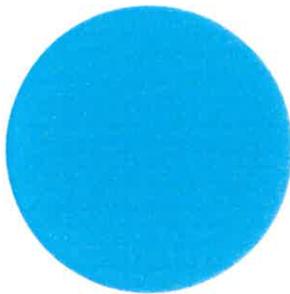


City of Lincoln
Fiscal Year 2020-2021 Budget Document

INTERNAL SERVICE FUNDS - TECHNOLOGY FUND- 630

An internal service fund used to accumulate funding for the orderly replacement of technology for Police, Fire, Administration, Recreation and Community Development

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Transfer In	399,999	0	0
Investment Revenue	31,206	16,187	12,950
Total	\$ 431,205	\$ 16,187	\$ 12,950



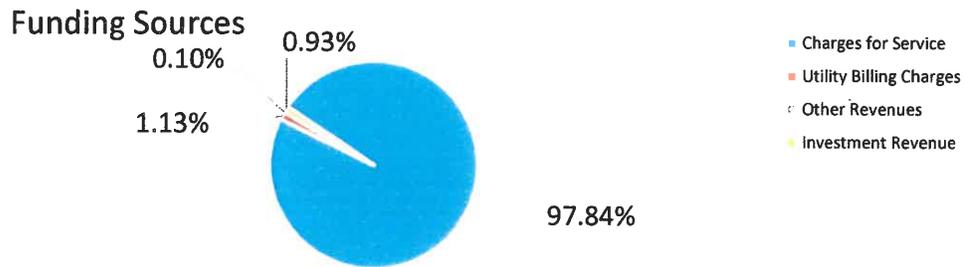
Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Capital Outlay	14,806	0	820,000
Total	\$ 14,806	\$ -	\$ 820,000



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 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Charges for Service	12,721,673	12,915,500	13,034,000
Utility Billing Charges	151,666	160,500	150,500
Other Revenues	15,066	1,914,514	13,200
Investment Revenue	289,981	165,328	124,000
Total	\$ 13,178,385	\$ 15,155,842	\$ 13,321,700



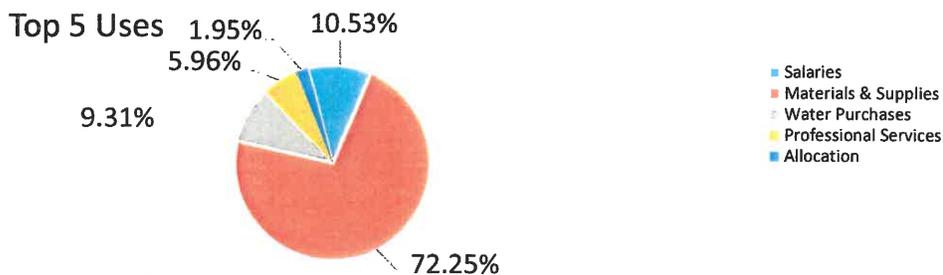


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PROPRIETARY FUNDS - WATER – OPERATIONS - 710

Funding Uses	Actuals	Projected	Adopted
	FY 18-19	FY 19-20	Budget FY 20-21
Salaries	898,550	1,088,353	1,311,415
Retirement	148,139	81,583	103,926
Pension Obligation	118,373	178,381	207,445
Workers Comp	52,369	69,473	72,759
OPEB Unfunded Liability	58,596	88,202	47,307
Med/Den/Life Ins	176,425	209,616	234,708
SUI	3,051	3,392	3,752
FICA	63,485	82,299	98,602
Insurance	14,417	33,243	148,374
Materials & Supplies	147,353	245,181	242,626
Fuel	21,673	24,500	28,450
Clothing	3,484	2,550	6,017
Advertising	586	25,000	2,500
Water Purchases	8,535,095	8,103,401	9,000,000
Communications	11,202	13,788	22,646
Equipment Maintenance	0	2,500	2,827
Building Maintenance	0	35,000	50,448
Utilities	158,380	229,088	176,000
Municipal Utilities	2,385	4,212	4,000
Lease Expense	0	80,000	80,000
Professional Services	338,036	753,786	1,160,215
Renewals & Warranties	0	0	10,000
Membership/Dues	102,524	131,900	104,497
Training/Travel/Conf/Mtgs	4,682	25,517	29,904
Regulatory Fees	44,925	52,500	55,616
Allocation	655,487	797,305	742,845
Debt Service	282,397	202,420	220,031
Transfer to Fund 630	85,165	0	0
Transfer to Fund 711	4,200,000	0	0
Water Refunds	3,605,437	0	0
Capital Outlay	275,691	18,475	33,875
Total	\$ 20,007,906	\$ 12,581,665	\$ 14,200,785



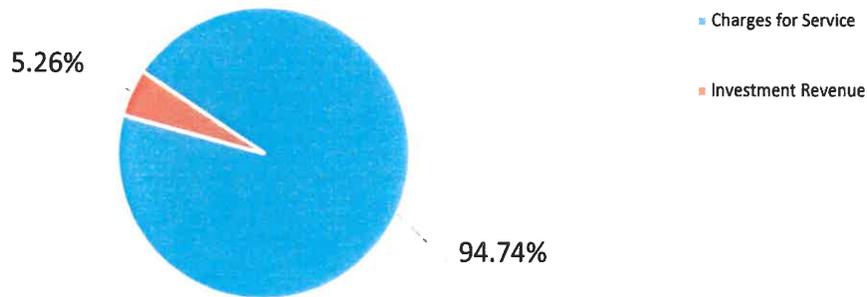


PROPRIETARY FUNDS - WATER – CAPITAL REPLACEMENT - 711

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

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Charges for Service	2,676,237	3,482,000	3,600,000
Transfer In	4,200,000	0	0
Misc Revenue	0	3,000	0
Investment Revenue	487,858	250,000	200,000
Total	\$ 7,364,095	\$ 3,735,000	\$ 3,800,000

Funding Sources

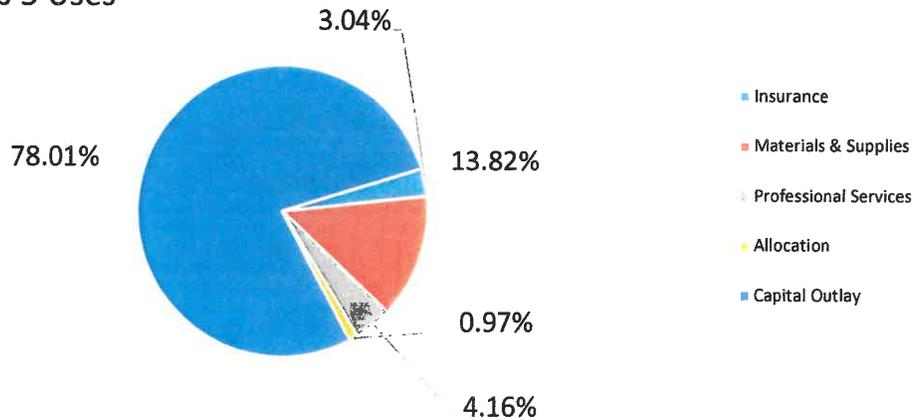




PROPRIETARY FUNDS - WATER – CAPITAL REPLACEMENT - 711

Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Insurance	0	0	87,918
Materials & Supplies	178,144	459,600	399,000
Professional Services	2,149	45,000	120,000
Allocation	2,136	13,652	27,944
Debt Service	0	0	2,687
Transfer to Fund 630	398	0	0
Capital Outlay	6,117,475	9,378,696	2,252,562
Total	\$ 6,300,302	\$ 9,896,948	\$ 2,890,111

Top 5 Uses



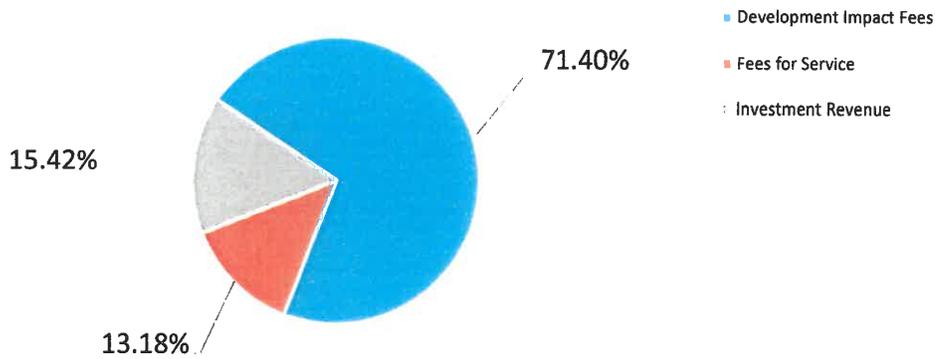


PROPRIETARY FUNDS - PFE – WATER NON-OPERATIONS - 715

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

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Development Impact Fees	568,204	1,418,692	536,986
Fees for Service	113,198	288,000	99,095
Investment Revenue	241,642	144,956	115,965
Total	\$ 923,043	\$ 1,851,648	\$ 752,046

Funding Sources

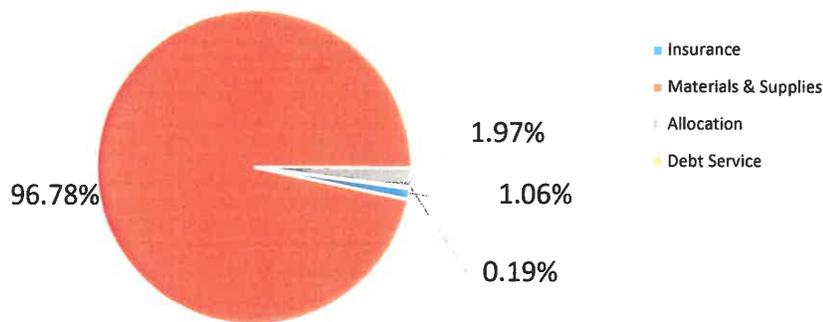




PROPRIETARY FUNDS - PFE – WATER NON-OPERATIONS - 715

Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Insurance	0	0	3,424
Materials & Supplies	116,426	118,100	314,040
Professional Services	27,045	0	0
Allocation	3,577	4,715	6,395
Debt Service	0	0	615
Transfer to Fund 630	861	0	0
Capital Outlay	77,404	6,321,969	0
Total	\$ 225,313	\$ 6,444,784	\$ 324,474

Top 5 Uses



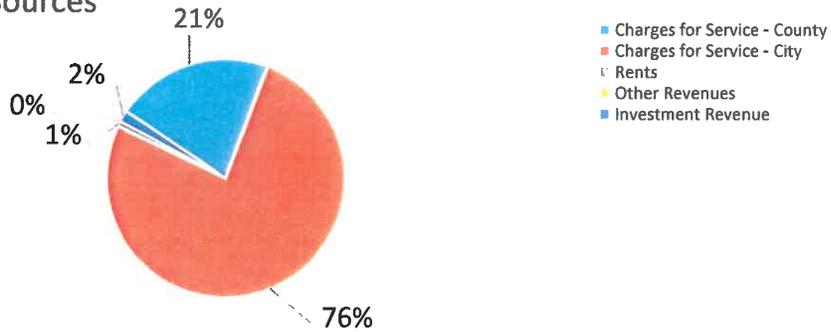


PROPRIETARY FUNDS - WASTEWATER – OPERATIONS - 720

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

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Charges for Service - County	2,474,100	2,400,000	2,400,000
Charges for Service - City	8,440,578	8,332,650	8,619,000
Rents	72,690	78,000	78,000
Transfer In	1,200,000	0	0
Other Revenues	1,200	34,400	1,100
Investment Revenue	139,897	220,000	176,000
Total	\$ 12,328,465	\$ 11,065,050	\$ 11,274,100

Funding Sources

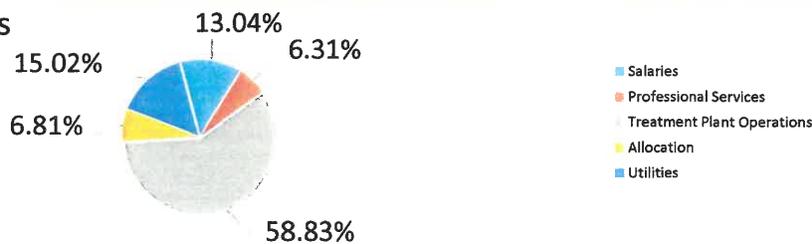




PROPRIETARY FUNDS - WASTEWATER – OPERATIONS - 720

Funding Uses	Actuals	Projected	Adopted
	FY 18-19	FY 19-20	Budget FY 20-21
Salaries	729,076	841,978	1,214,984
Retirement	121,667	52,189	80,531
Pension Obligation	73,073	87,635	116,188
Workers Comp	49,376	51,926	75,753
OPEB Unfunded Liability	45,453	69,824	38,865
Med/Den/Life Ins.	175,903	209,187	235,440
SUI	2,490	2,773	3,180
FICA	51,642	63,360	85,043
Insurance	11,880	25,173	115,011
Materials & Supplies	78,679	165,121	145,747
Fuel	41,061	38,000	42,288
Clothing	6,375	7,050	7,264
Advertising	4,800	12,500	15,000
Communications	29,950	20,210	33,562
Equipment Maintenance	0	50,000	50,102
Building Maintenance	0	2,500	3,470
Utilities	1,316,449	1,605,426	1,399,386
Municipal Utilities	35,466	33,574	56,000
Taxes	8,482	8,193	8,193
Lease Expense	50,383	132,600	132,600
Professional Services	5,322,878	518,093	588,172
Treatment Plant Operations	389,182	5,742,977	5,482,460
Renewals & Warranties	0	0	10,000
Membership/Dues	1,032	1,000	2,965
Training/Travel/Conf/Mtgs	3,159	18,517	22,656
Regulatory Fees	87,772	129,263	175,312
Disposal Fees	0	0	3,780
Allocation	691,039	847,627	634,528
Debt Service	272,123	192,144	201,235
Transfer Out to Fund 630	71,692	0	0
Transfer Out to Fund 721	900,000	0	0
Capital Outlay	289,246	0	0
Total	\$ 10,860,328	\$ 10,928,840	\$ 10,979,715

Top 5 Uses



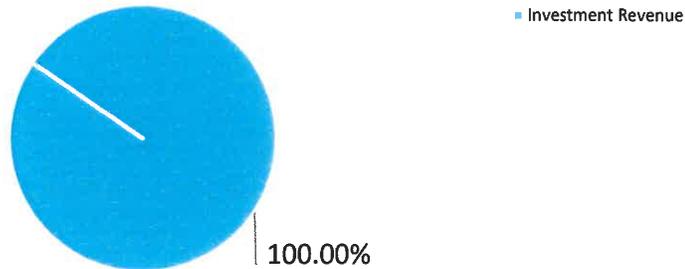


PROPRIETARY FUNDS - WASTEWATER – CAPITAL REPLACEMENT - 721

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

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Transfer In	900,000	0	0
Investment Revenue	370,581	152,566	122,053
Total	\$ 1,270,581	\$ 152,566	\$ 122,053

Funding Sources

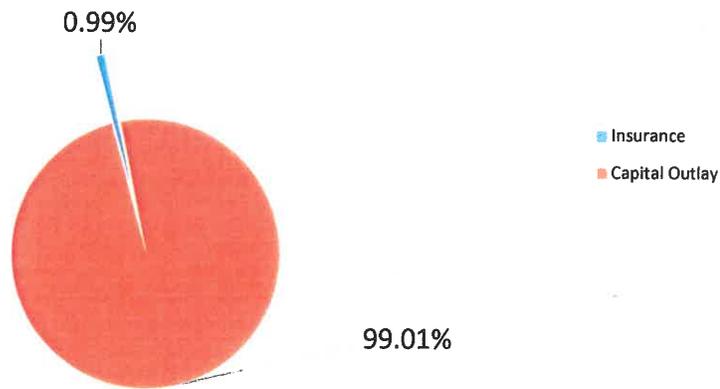




PROPRIETARY FUNDS - WASTEWATER – CAPITAL REPLACEMENT - 721

Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Insurance	0	0	7,936
Transfer out to Fund 720	1,200,000	0	0
Capital Outlay	997,615	6,737,750	793,000
Total	\$ 2,197,615	\$ 6,737,750	\$ 800,936

Top 5 Uses



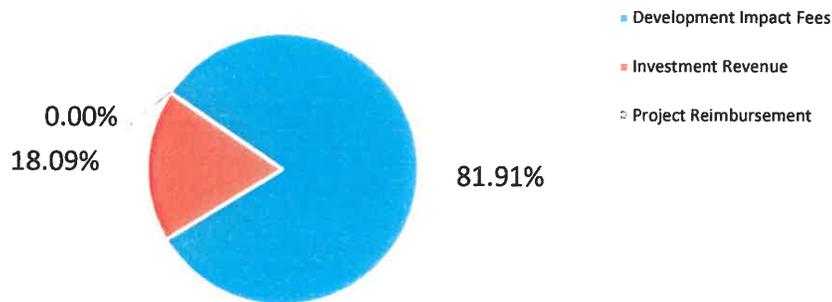


PROPRIETARY FUNDS - PFE – WASTEWATER NON-OPERATIONS - 725

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

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Development Impact Fees	611,666	599,383	317,942
Investment Revenue	170,252	87,800	70,240
Project Reimbursement	0	17,884	0
Total	\$ 781,918	\$ 705,067	\$ 388,182

Funding Sources

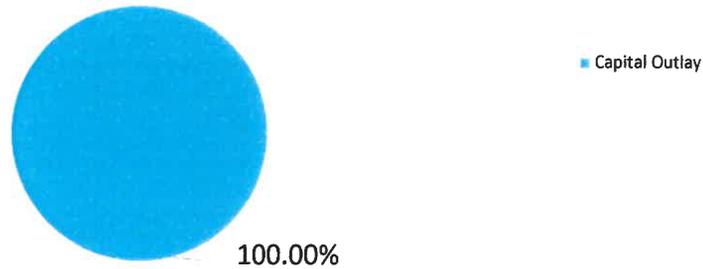




PROPRIETARY FUNDS - PFE – WASTEWATER NON-OPERATIONS - 725

Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Professional Services	2,499	0	0
Capital Outlay	453,195	1,207,353	100,000
Total	\$ 455,693	\$ 1,207,353	\$ 100,000

Top 5 Uses



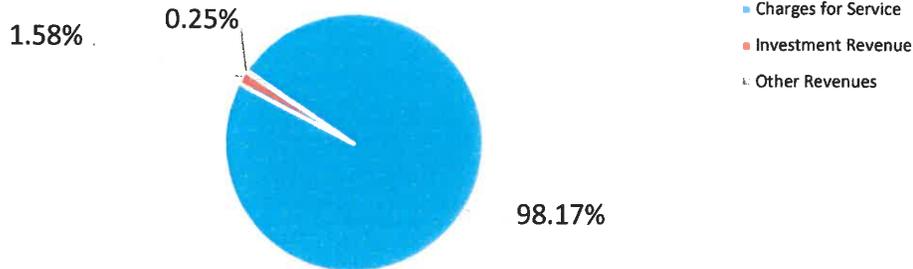


PROPRIETARY FUNDS - SOLID WASTE – OPERATIONS - 730

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

Funding Sources	Actuals	Projected	Adopted
	FY 18-19	FY 19-20	Budget FY 20-21
Charges for Service	7,207,517	7,224,000	7,224,000
Investment Revenue	174,269	145,788	116,630
Transfer In	4,500,000	0	0
Other Revenues	29,251	15,350	18,250
Total	\$ 11,911,037	\$ 7,385,138	\$ 7,358,880

Funding Sources





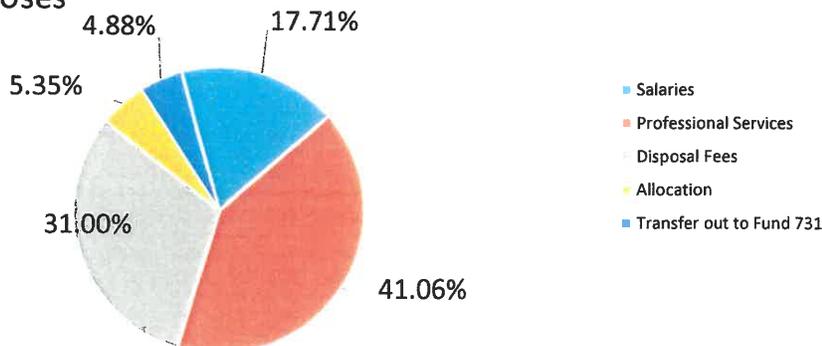
City of Lincoln
Fiscal Year 2020-2021 Budget Document



PROPRIETARY FUNDS - SOLID WASTE – OPERATIONS - 730

Funding Uses	Actuals	Projected	Adopted
	FY 18-19	FY 19-20	Budget FY 20-21
Salaries	905,397	1,071,450	1,337,410
Retirement	154,857	71,394	101,088
Pension Obligation	121,030	166,826	229,256
Workers Comp	48,509	40,400	52,089
OPEB Unfunded Liability	81,978	105,349	58,158
Med/Den/Life Ins	228,400	270,401	276,484
SUI	4,963	4,690	5,266
FICA	64,888	81,424	101,910
Insurance	18,942	36,433	65,488
Materials & Supplies	6,301	51,801	231,794
Fuel	196,391	186,690	203,897
Clothing	8,872	11,200	14,674
Advertising	13,802	27,250	27,250
Communications	9,083	9,264	12,256
Equipment Maintenance	0	0	2,778
Building Maintenance	0	0	4,646
Utilities	10,106	10,174	10,510
Taxes	0	66	69
Lease Expense	0	80,000	0
Professional Services	18,747	326,140	368,595
Membership/Dues	253	1,020	5,057
Training/Travel/Conf/Mtgs	4,508	9,517	16,683
Regulatory Fees	25,811	31,825	34,617
Disposal Fees	1,910,889	2,090,095	2,340,907
Allocation	1,118,112	1,380,787	403,820
Debt Service	345,551	265,583	235,257
Transfer out to Fund 100	853,902	0	0
Transfer out to Fund 630	34,855	0	0
Transfer out to Fund 731	1,500,000	0	3,100,000
Capital Outlay	0	0	2,875
Total	\$ 7,686,147	\$ 6,329,779	\$ 9,242,834

Top 5 Uses



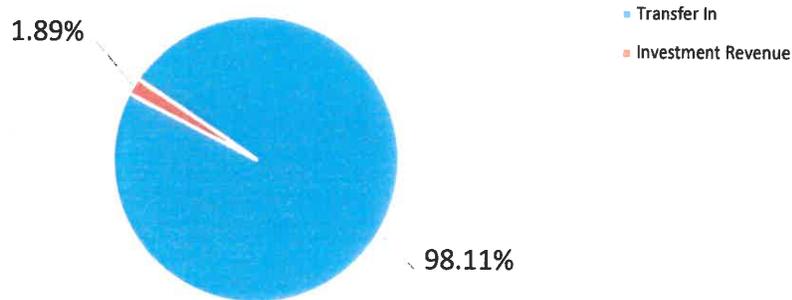


PROPRIETARY FUNDS - SOLID WASTE – CAPITAL REPLACEMENT - 731

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

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Transfer In	1,500,000	0	3,100,000
Investment Revenue	155,938	74,825	59,860
Total	\$ 1,655,938	\$ 74,825	\$ 3,159,860

Funding Sources

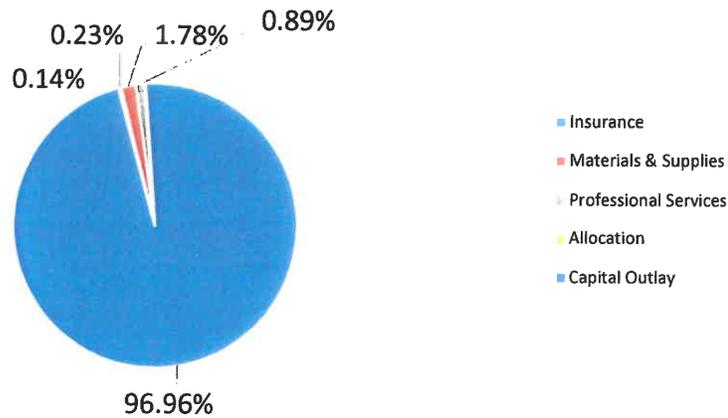




PROPRIETARY FUNDS - SOLID WASTE – CAPITAL REPLACEMENT - 731

Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Insurance	0	0	3,125
Materials & Supplies	1,204	24,000	24,000
Professional Services	0	10,000	12,000
Allocation	1,155	1,551	1,841
Debt Service	277	0	177
Transfer to Fund 730	4,500,000	0	0
Capital Outlay	387,453	949,750	1,307,250
Total	\$ 4,890,089	\$ 985,301	\$ 1,348,393

Top 5 Uses



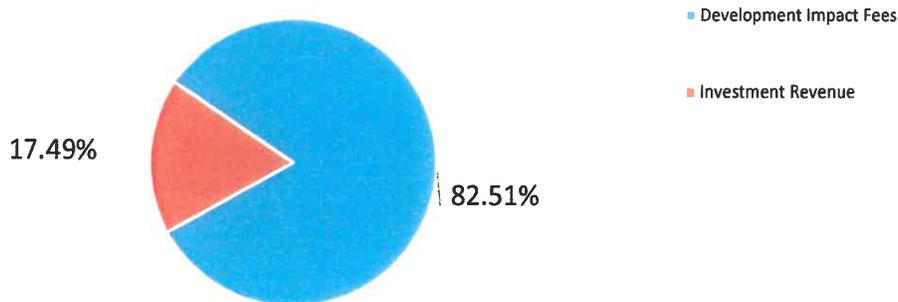


PROPRIETARY FUNDS - PFE – COMMUNITY SERVICES – SOLID WASTE - 735

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

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Development Impact Fees	108,103	407,000	108,321
Investment Revenue	73,681	28,707	22,966
Total	\$ 181,784	\$ 435,707	\$ 131,287

Funding Sources

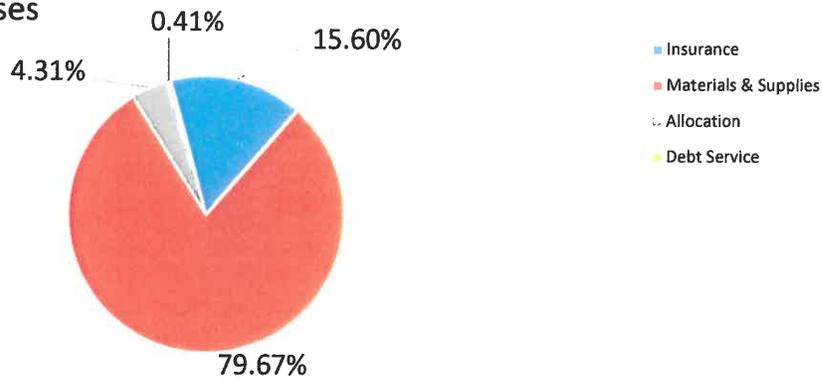




PROPRIETARY FUNDS - PFE – COMMUNITY SERVICES – SOLID WASTE - 735

Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Insurance		0	11,746
Materials & Supplies	46,225	60,000	60,000
Allocation	2,078	2,672	3,249
Debt Service	0	0	312
Transfer to Fund 630	488	0	0
Capital Outlay	17,047	0	0
Total	\$ 65,838	\$ 62,672	\$ 75,307

Top 5 Uses



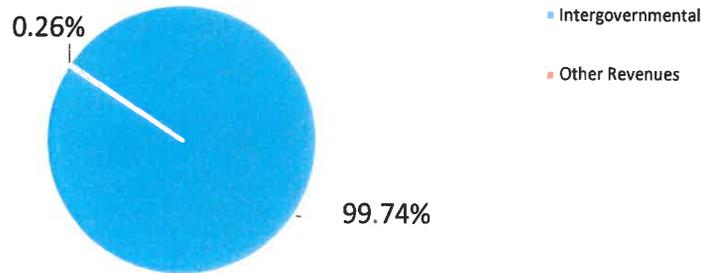


PROPRIETARY FUNDS - TRANSIT – OPERATIONS - 740

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

Funding Sources	Actuals	Projected	Adopted
	FY 18-19	FY 19-20	Budget FY 20-21
Intergovernmental	486,254	1,589,418	761,300
Other Revenues	1,374	2,000	2,000
Investment Revenue	6,667	0	0
Total	\$ 494,295	\$ 1,591,418	\$ 763,300

Funding Sources

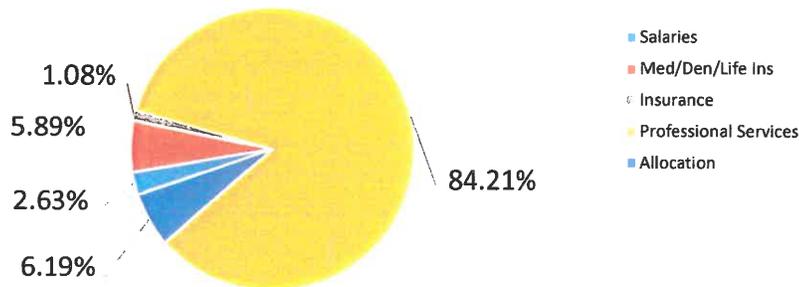




PROPRIETARY FUNDS - TRANSIT – OPERATIONS - 740

Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Salaries	73,299	20,373	20,599
Retirement	12,982	1,035	1,194
Pension Obligation	14,513	44	94
Workers Comp	1,221	92	86
OPEB Unfunded Liability	5,488	1,225	607
Med/Den/Life Ins	48,687	32,544	46,150
SUI	286	48	48
FICA	5,315	1,559	1,576
Insurance	1,361	613	8,485
Materials & Supplies	0	0	0
Professional Services	565,806	664,870	660,000
Allocation	60,932	86,287	48,526
Debt Service	17,112	17,114	4,778
Transfer to Fund 630	5,028	0	0
Capital Outlay	217,325	84,617	0
Total	\$ 1,029,353	\$ 910,421	\$ 792,143

Top 5 Uses

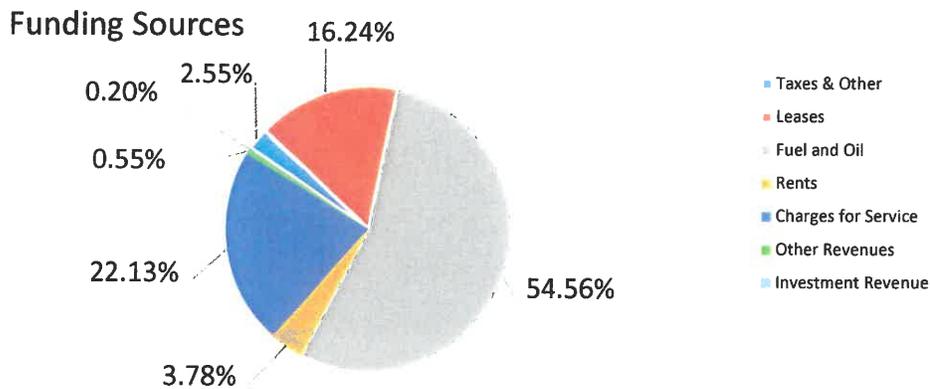




PROPRIETARY FUNDS - AIRPORT – OPERATIONS - 750

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

Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Taxes & Other	34,309	34,157	35,000
Leases	212,597	223,200	223,200
Fuel and Oil	950,971	852,282	750,000
Rents	46,284	51,779	52,000
Charges for Service	368,287	362,600	304,200
Other Revenues	7,678	7,500	7,500
Investment Revenue	1,696	3,400	2,720
Total	\$ 1,621,821	\$ 1,534,918	\$ 1,374,620

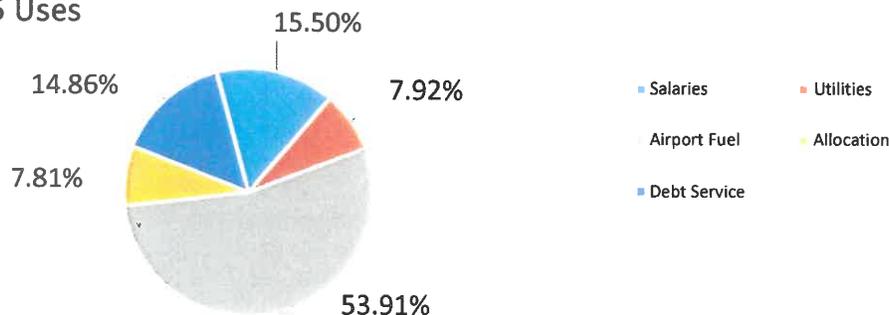




PROPRIETARY FUNDS - AIRPORT – OPERATIONS - 750

Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Salaries	162,591	132,593	165,358
Retirement	25,083	8,134	9,145
Pension Obligation	33,474	21,778	25,769
Workers Comp	5,752	5,409	4,466
OPEB Unfunded Liability	5,288	7,656	3,674
Med/Den/Life Ins	50,733	39,074	38,071
SUI	309	298	526
FICA	11,051	9,748	12,238
Insurance	10,918	4,161	15,458
Materials & Supplies	9,440	15,500	15,500
Fuel	5,855	5,000	5,000
Clothing	1,786	1,350	1,350
Advertising	424	300	0
Communications	9,890	9,619	10,707
Equipment Maintenance	0	1,000	1,000
Building Maintenance	0	3,500	4,751
Facility/Grounds Maintenance	1,552	3,500	3,500
Taxes	19,830	27,198	27,198
Lease Expense	182	0	198
Professional Services	69,277	42,855	53,148
Membership/Dues	2,748	2,000	1,600
Training/Travel/Conf/Mtgs	410	1,000	1,000
Regulatory Fees	5,190	7,350	6,314
Airport Fuel	678,379	690,000	575,000
Allocation	138,252	171,414	83,308
Debt Service	183,300	161,850	158,468
Transfer out to Fund 630	10,177	0	0
Capital Outlay	4,363	35,286	18,548
Utilities	59,236	44,429	84,449
Municipal Utilities	12,883	12,271	11,914
Total	\$ 1,518,371	\$ 1,464,273	\$ 1,337,659

Top 5 Uses



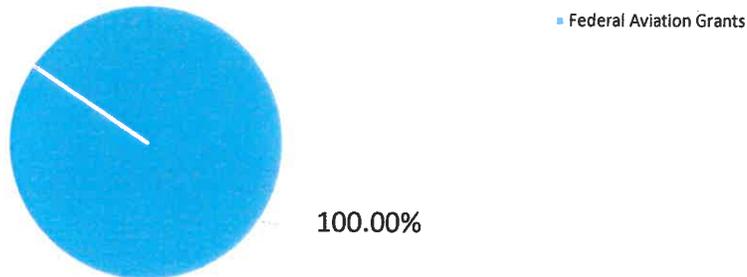


PROPRIETARY FUNDS - FEDERAL AVIATION GRANTS - 755

Accounts for grants from the Federal Aviation Administration for capital improvements at the airport.

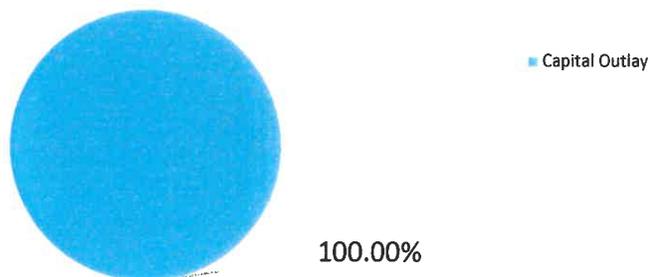
Funding Sources	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Federal Aviation Grants	13,815	60,635	166,928
Investment Revenue	8	0	0
Total	\$ 13,823	\$ 60,635	\$ 166,928

Funding Sources



Funding Uses	Actuals FY 18-19	Projected FY 19-20	Adopted Budget FY 20-21
Capital Outlay	39,272	331,062	166,928
Total	\$ 39,272	\$ 331,062	\$ 166,928

Top 5 Uses





Operations Budget Overview

Operations Budget

The City's Operations Budget totals \$76,830,910 and includes budgets for 11 operational departments and all divisions there within. The Operations Budget presents an increase of 19% over the prior year due to the addition of the General Government Division. These do not represent new expenditures, it instead captures fund transfers that were not previously designated to a specific department. When comparing existing departments year-over-year, the Operating Budgets component has decreased slightly, by less than <1%. During a typical year we would expect operating budgets to increase a minimum of 3% due to inflation and annual cost escalation. This year's decrease represents the effort of staff to reduce expenditures to better offset shrinking revenues resulting from the COVID-19 induced economic decline.



Golden Hour Flowers, by Abby Smedley, Love Lincoln Challenge 2020

The City Council & City Treasurer's Department budget totals \$229,041, a 2.5% increase over the prior year. This department allocates funding necessary to support the City's elected officials and includes salaries, benefits, insurance, supplies, and community program funding. The City Council & City Treasurer budget is fully funded by the General Fund.

The City Attorney's Department budget includes funding for legal services and code enforcement activities and provides for 2 FTE staffing positions. The total department budget is \$515,021 and has decreased by -7.2% over the prior year due to an anticipated reduction of outside legal counsel. The City Attorney's Department budget is funded by the General Fund, other governmental funds, as well as enterprise funds.

The City Managers Department budget totals \$2,947,463 and includes funding for Administration, Human Resources (HR), Economic Development, City Clerk, Public Information, and Information Technology (IT). 12.25 FTE staffing positions have been included, an increase of 2.75 FTE's over the prior year to provide for additional IT and HR support. The City Managers Department is funded by the General Fund, other governmental funds, as well as enterprise funds.

The Finance Department funds four operating divisions including Administration, Budget & Purchasing, Finance & Accounting, and Utility Billing. The total budget for Fiscal year 2020-21 totals \$3,693,790, an increase of <1% over the prior year. 15 FTE staffing positions have been funded with no change over the prior year. The City Finance Department is funded by the General Fund, other governmental funds, as well as enterprise funds.

The Police Department Budget totals \$6,700,030, an increase of 1% over the prior year. Funding has been provided for police operations and support service activities and includes 33 FTE staff positions, and increase of 1 FTE police officer over the prior year. The Police Department budget is 98% funded by the General Fund, as well as by other governmental funds, and State subventions.

The Fire Department Budget totals \$5,422,811, a -3% reduction over the prior year budget and funds two divisions: Administration and Operations. 20.5 FTE staffing positions have been funded and no changes have been made to the staffing allocations from the prior year. The Fire Department is 98% funded by the General Fund but includes minimal support from other governmental funds.



Operations Budget Overview

Operations Budget

The City Library Budget totals \$808,829, or 7% over the prior year. Funding for 5.86 FTE staffing positions have been included, and no change has been made to staffing allocations from the prior year. The Library is funded 90% by the General Fund and the remainder is Library PFE funded.

The City's Recreation Department budget totals \$878,285, a decrease of -32% over the prior year. Recreational program activities have been reduced significantly due to the COVID-19 pandemic and are expected to operate at reduced capacity through the summer and fall. Funding for 44 FTE staffing positions has been included, an increase of .9 staffing positions over the prior year. The Recreation Department is 100% funded by the General Fund.

The Community Development Department Budget includes funding for Administration, Planning, Building, and Administration activities totaling \$2,038,452, a decrease of -4.5% over the prior year. Funding for 19 FTE staffing positions has been allocated, with 1 additional FTE above the prior year. 66% of the Department's funding comes from the Development Services Fund with the remaining 34% funded by the General Fund.

The Public Works Department is the largest operating department within the City. This year's public works operations budget totals \$38,734,101 and includes funding for 11 divisions: Administration, Engineering, Water, Wastewater, Solid Waste, Streets, Parks, Transit, Airport, Facilities and Fleet. 64.50 FTE staffing positions have been funded, and includes an addition of .5 Airport FTE's over the prior year.

The General Government Department budget totals \$14,863,087 and includes all of the City's cost allocation expenses and non-department specific interfund transfers and debt service payments. This Department has been added this year to add transparency to citywide non-departmental transactions which had previously been included in the individual fund budgets but not represented in the operations section of the budget.



Photos submitted by Lincoln Residents for the Love Lincoln 2020 Photo Challenge

Operations Budget Summary

Fiscal Year 2020-2021

DEPARTMENT BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change from FY 2019-20	% of Change
City Council / Treasurer	\$ 181,711	\$ 205,796	\$ 223,409	\$ 234,390	\$ 229,041	\$ 5,632	2.5%
City Attorney	\$ 797,541	\$ 680,008	\$ 555,101	\$ 558,735	\$ 515,021	\$ (40,080)	-7.2%
City Manager	\$ 1,974,542	\$ 2,149,603	\$ 2,681,666	\$ 2,860,251	\$ 2,947,463	\$ 265,797	9.9%
Finance Department	\$ 2,816,924	\$ 3,473,335	\$ 3,498,411	\$ 3,690,134	\$ 3,693,790	\$ 195,379	5.6%
Police Department	\$ 5,618,524	\$ 5,825,535	\$ 6,608,338	\$ 6,909,500	\$ 6,700,030	\$ 91,692	1.4%
Fire Department	\$ 5,197,290	\$ 5,605,091	\$ 5,607,018	\$ 6,143,166	\$ 5,422,811	\$ (184,207)	-3.3%
Library	\$ 613,653	\$ 668,583	\$ 757,468	\$ 880,022	\$ 808,829	\$ 51,361	6.8%
Recreation Department	\$ 880,050	\$ 975,647	\$ 1,288,930	\$ 1,141,435	\$ 878,285	\$ (410,645)	-31.9%
Community Development Department	\$ 2,072,552	\$ 1,808,909	\$ 2,135,234	\$ 2,176,894	\$ 2,038,452	\$ (96,782)	-4.5%
Public Works Department	\$ 33,565,729	\$ 33,191,791	\$ 38,844,952	\$ 39,900,948	\$ 38,734,101	\$ (110,851)	-0.3%
General Government Department	\$ -	\$ -	\$ -	\$ -	\$ 14,863,087	\$ 14,863,087	100.0%
TOTALS	\$ 53,718,516	\$ 54,584,299	\$ 62,200,527	\$ 64,495,475	\$ 76,830,910	\$ 14,630,383	23.5%



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 Joiner, Mayor Karleskint, Councilmember Silhi
Front Row: Vice Mayor Gilbert, Councilmember Andreatta

Department Description

City Council: The City Council consists of five representatives currently elected at large to four-year overlapping terms but beginning in 2020 by district elections. 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.



Gerald Harner, 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.

CITY COUNCIL / TREASURER

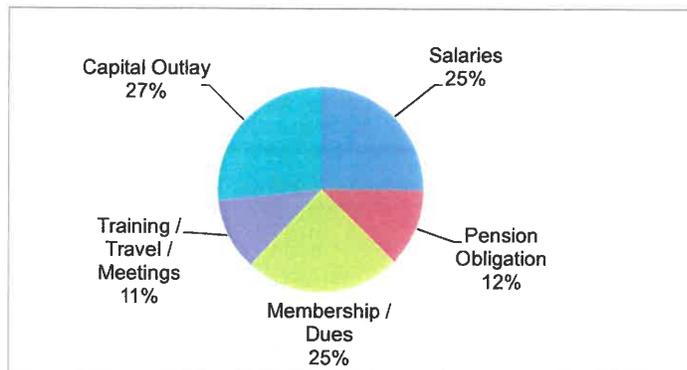
Fiscal Year 2020-2021

DEPARTMENT BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change from FY 2019-20	% of Change
Salaries	\$ 40,500	\$ 40,144	\$ 40,515	\$ 47,775	\$ 47,775	\$ 7,260	17.9%
Retirement	\$ 1,630	\$ 3,119	\$ 1,663	\$ 1,663	\$ 1,828	\$ 165	9.9%
Pension Obligation	\$ 23,992	\$ 28,968	\$ 19,856	\$ 19,856	\$ 23,380	\$ 3,524	17.7%
Workers Comp	\$ 130	\$ 180	\$ 186	\$ 510	\$ 201	\$ 15	8.1%
OPEB Unfunded Liability	\$ -	\$ -	\$ -	\$ -	\$ 6,072	\$ 6,072	100.0%
Med/Den/Life Ins	\$ 18,052	\$ 17,389	\$ 11,858	\$ 11,858	\$ 13,511	\$ 1,653	13.9%
SUI	\$ -	\$ -	\$ -	\$ 238	\$ 238	\$ 238	100.0%
FICA	\$ 2,711	\$ 2,680	\$ 3,100	\$ 3,655	\$ 3,655	\$ 555	17.9%
Insurance	\$ 3,132	\$ 1,371	\$ 1,675	\$ 1,675	\$ -	\$ (1,675)	-100.0%
Materials & Supplies	\$ 909	\$ 1,508	\$ 650	\$ 650	\$ 650	\$ -	0.0%
Advertising	\$ 75	\$ 10	\$ 700	\$ 700	\$ 700	\$ -	0.0%
Communications	\$ 4,672	\$ 4,336	\$ 3,575	\$ 3,575	\$ 4,150	\$ 575	16.1%
Professional Services	\$ 28,879	\$ 24,768	\$ -	\$ 2,604	\$ 7,500	\$ 7,500	100.0%
Membership / Dues	\$ 23,918	\$ 24,799	\$ 42,000	\$ 42,000	\$ 46,750	\$ 4,750	11.3%
Training / Travel / Meetings	\$ 18,111	\$ 28,979	\$ 46,715	\$ 46,715	\$ 21,715	\$ (25,000)	-53.5%
Capital Outlay	\$ -	\$ 12,544	\$ 50,916	\$ 50,916	\$ 50,916	\$ -	0.0%
Community Programs	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 181,711	\$ 205,796	\$ 223,409	\$ 234,390	\$ 229,041	\$ 5,632	2.5%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change from FY 2019-20	% of Total
#100 - General Fund	\$ 181,711	\$ 205,796	\$ 223,409	\$ 234,390	\$ 229,041	\$ 5,632	100.0%
TOTALS	\$ 181,711	\$ 205,796	\$ 223,409	\$ 234,390	\$ 229,041	\$ 5,632	100.0%

TOP FIVE EXPENDITURES





City Attorney

Department Description

The City Attorney's Office provides a wide range of legal services for the City Council, City boards and commissions, and operating departments. 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; coordinating and monitoring the investigation, settlement and litigation arising out of personal injury claims; defending minor personal injury suits against the City; handling minor collection cases on the City's behalf; handling minor civil cases seeking injunctive relief related to property nuisances; providing staff support to the City's administrative code enforcement program; prosecuting criminal and civil violations of the City's Municipal Code; representing the City in discovery matters initiated by third parties; negotiating civil settlements, franchises, and agreements on behalf of the City; assisting in Municipal Code updates; maintaining a subscription to an online legal research service and select printed volumes; performing liaison activities with the news media and the local bar; and networking with other cities through the League of California Cities.



Painted by local Artist, Jean Cross
Hanging near Scout Hall

2020-21 Goals

- **Organizational Excellence and Economic Development:** Continue to proactively investigate and prosecute nuisance properties evidencing uninhabitable conditions blighting the community, to reduce health and safety violations and other substandard living conditions that affect tenants and their property neighbors.
- **Organizational Excellence and Team Cohesion:** Continue to identify and develop strategies to address homelessness by collaborating with business and property owners, members of the community, non-profit organizations, law enforcement and other City staff.
- **Organizational Excellence and Team Cohesion:** Implement an award program honoring property owners who improve and beautify properties that were once nuisance properties.
- **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 feasible 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.

2019-20 Accomplishments

- Coordinated and monitored the investigation of liability claims brought against the City.
- Represented the City's interest in all areas of civil litigation by providing advice on how to avoid litigation, prosecuting civil actions on behalf of the City, defending selected civil actions brought against the City, and coordinating and monitoring the defense of civil litigation filed against the City.
- Maintenance of a successful Code Enforcement Program, gaining compliance through a coordinated effort with Police, Fire, Utilities, Public Works, Recreation and Parks, Community Development and Finance Departments.
- Facilitated the operations of the City by preparing ordinances, resolutions, risk management policies, and other documents.
- Provided investigative and enforcement services regarding zoning and building complaints.

CITY ATTORNEY

Fiscal Year 2020-2021

POSITION INFORMATION

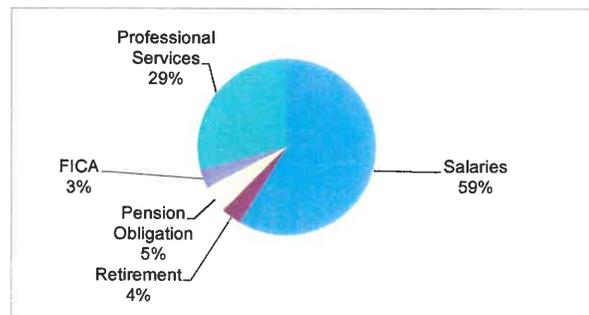
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
City Attorney	1.00	1.00	1.00	1.00	-
Code Enforcement Officer	-	2.00	1.00	1.00	-
TOTALS	1.00	3.00	2.00	2.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 263,771	\$ 272,359	\$ 283,231	\$ 283,231	\$ 281,103	\$ (2,128)	-0.8%
Retirement	\$ 3,489	\$ 11,457	\$ 15,838	\$ 15,838	\$ 17,925	\$ 2,087	13.2%
Pension Obligation	\$ -	\$ 14,514	\$ 19,856	\$ 19,856	\$ 23,380	\$ 3,524	17.7%
Work Comp	\$ 1,003	\$ 2,621	\$ 2,668	\$ 2,668	\$ 1,149	\$ (1,519)	-56.9%
OPEB Unfunded Liability	\$ -	\$ 11,988	\$ 12,251	\$ 12,251	\$ 5,921	\$ (6,330)	-51.7%
Med/Den/Life Ins	\$ 660	\$ 9,758	\$ 9,619	\$ 9,619	\$ 10,286	\$ 667	6.9%
SUI	\$ 1,282	\$ 476	\$ 477	\$ 477	\$ 465	\$ (12)	-2.5%
FICA	\$ 19,993	\$ 16,596	\$ 16,731	\$ 16,731	\$ 16,622	\$ (109)	-0.7%
Insurance	\$ -	\$ 3,473	\$ 7,827	\$ 11,461	\$ -	\$ (7,827)	-100.0%
Materials & Supplies	\$ 5,947	\$ 320	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
Uniforms	\$ -	\$ 822	\$ 700	\$ 700	\$ 700	\$ -	0.0%
Communications	\$ 1,469	\$ 2,539	\$ 1,493	\$ 1,493	\$ 1,475	\$ (18)	-1.2%
Professional Services	\$ 495,095	\$ 317,786	\$ 165,000	\$ 165,000	\$ 140,000	\$ (25,000)	-15.2%
Memberships/Dues	\$ 2,862	\$ 2,478	\$ 8,410	\$ 8,410	\$ 4,995	\$ (3,415)	-40.6%
Training/Travel/Conf/Mtgs	\$ 1,970	\$ 12,778	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
Fuel	\$ -	\$ 44	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 797,541	\$ 680,008	\$ 555,101	\$ 558,735	\$ 515,021	\$ (40,080)	-7%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 General Fund	\$ 115,916	\$ 184,398	\$ 229,936	\$ 229,936	\$ 238,704	\$ 8,768	46.3%
#223 - Streets Fund	\$ -	\$ 11,153	\$ -	\$ -	\$ -	\$ -	0.0%
#248 - Development Services	\$ 3,518	\$ 22,527	\$ 9,919	\$ 9,919	\$ 9,713	\$ (206)	1.9%
#270 - Landscape & Lighting	\$ 3,545	\$ 22,304	\$ -	\$ -	\$ -	\$ -	0.0%
#600 - Internal Services Fund	\$ 343,591	\$ 36,527	\$ 75,920	\$ 79,554	\$ 52,831	\$ (23,089)	10.3%
#710 - Water Operations	\$ 131,706	\$ 131,555	\$ 81,082	\$ 81,082	\$ 156,742	\$ 75,660	30.4%
#720 - Wastewater Operations	\$ 6,940	\$ 18,574	\$ 59,082	\$ 59,082	\$ 34,591	\$ (24,491)	6.7%
#726 - Regional Sewer	\$ 190,863	\$ 225,700	\$ 75,000	\$ 75,000	\$ -	\$ (75,000)	0.0%
#730 - Solid Waste Operations	\$ -	\$ 4,714	\$ 12,081	\$ 12,081	\$ -	\$ (12,081)	0.0%
#750 - Airport Fund	\$ 1,462	\$ 22,557	\$ 12,081	\$ 12,081	\$ 22,440	\$ 10,359	4.4%
TOTALS	\$ 797,541	\$ 680,008	\$ 555,101	\$ 558,735	\$ 515,021	\$ (40,080)	100.0%

TOP FIVE EXPENDITURES





City Manager's Office

Department Description

Lincoln's City Manager is responsible for carrying out the policies and programs of the City as directed by the City Council. All City services are under the direction of the City Manager. 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.



List of Divisions

Administration	Human Resources	Economic Development	City Clerk	Public Information	IT
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2020-21 Goals

- **Economic Development:** Develop short-term and long-term economic recovery plan.
- **Organization Efficiency:** Develop fiscal resiliency plan.
- **Infrastructure:** Adopt remaining rate studies and Public Facility Element Study.
- **Sustainable Fiscal Health:** Improve transparency of City's finances through the development of a budget dashboard and through providing community revenue meetings.

2019-20 Accomplishments

- Implemented most of the State Audit Recommendations.
- Improved City's finances and addressed many financial audit findings.
- Strategically addressed COVID-19 through emergency operations.
- Seamlessly moved to online forums for public meetings.

CITY MANAGER'S OFFICE

Fiscal Year 2020-2021

AUTHORIZED POSITION INFORMATION

DIVISION	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
ADMINISTRATION	2.00	2.00	2.00	2.00	-
HUMAN RESOURCES	3.50	3.75	2.50	2.75	0.25
ECONOMIC DEVELOPMENT	1.00	1.00	1.00	1.00	-
CITY CLERK	2.00	2.00	2.00	2.00	-
PUBLIC INFORMATION	1.00	0.15	-	-	-
INFORMATION TECHNOLOGY / GIS	-	-	2.00	4.50	2.50
TOTALS	9.50	8.90	9.50	12.25	2.75

DEPARTMENT BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	% of Change
ADMINISTRATION	\$ 449,195	\$ 408,849	\$ 489,245	\$ 524,827	\$ 379,378	-22.5%
HUMAN RESOURCES	\$ 520,905	\$ 463,102	\$ 428,917	\$ 445,418	\$ 428,479	-0.1%
ECONOMIC DEVELOPMENT	\$ 236,476	\$ 234,540	\$ 282,783	\$ 291,783	\$ 305,588	8.1%
CITY CLERK	\$ 316,154	\$ 425,803	\$ 446,799	\$ 506,799	\$ 424,314	-5.0%
PUBLIC INFORMATION	\$ 80,473	\$ 35,037	\$ 49,925	\$ 49,925	\$ 12,470	-75.0%
INFORMATION TECHNOLOGY / GIS	\$ 371,339	\$ 582,274	\$ 983,997	\$ 1,041,499	\$ 1,397,234	42.0%
TOTALS	\$ 1,974,542	\$ 2,149,603	\$ 2,681,666	\$ 2,860,251	\$ 2,947,463	9.9%

EXPENDITURE CATEGORIES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	% of Total
Salaries	\$ 943,285	\$ 847,420	\$ 959,364	\$ 957,364	\$ 1,196,767	40.6%
Retirement	\$ 45,029	\$ 39,461	\$ 54,436	\$ 54,436	\$ 70,937	2.4%
Pension Obligation	\$ 60,096	\$ 43,987	\$ 60,292	\$ 60,293	\$ 48,564	1.6%
Workers Comp	\$ 4,000	\$ 6,805	\$ 9,762	\$ 9,763	\$ 13,739	0.5%
OPEB	\$ 44,380	\$ 47,952	\$ 55,125	\$ 55,125	\$ 33,395	1.1%
Med/Den/Life Ins	\$ 122,903	\$ 110,049	\$ 159,440	\$ 159,440	\$ 170,267	5.8%
SUI	\$ 3,360	\$ 2,451	\$ 2,788	\$ 2,788	\$ 3,502	0.1%
FICA	\$ 63,377	\$ 55,858	\$ 68,309	\$ 68,309	\$ 86,413	2.9%
Insurance	\$ 39,307	\$ 17,161	\$ 24,566	\$ 29,649	\$ -	0.0%
Materials & Supplies	\$ 81,233	\$ 60,121	\$ 179,823	\$ 179,823	\$ 305,714	10.4%
Advertising	\$ 4,985	\$ 70,678	\$ 97,500	\$ 97,500	\$ 54,500	1.8%
Communications	\$ 89,498	\$ 79,355	\$ 87,214	\$ 87,214	\$ 101,395	3.4%
Equipment Maintenance	\$ 24,558	\$ 162,491	\$ 16,500	\$ 16,500	\$ -	0.0%
Lease Expense	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	0.0%
Taxes	\$ 15	\$ -	\$ -	\$ -	\$ 9,000	0.3%
Professional Services	\$ 382,369	\$ 497,810	\$ 640,698	\$ 806,698	\$ 557,734	18.9%
Membership/Dues	\$ 27,531	\$ 24,466	\$ 37,485	\$ 37,485	\$ 38,619	1.3%
Grants/Loans	\$ -	\$ -	\$ -	\$ 9,000	\$ -	0.0%
Equipment	\$ -	\$ 27,722	\$ -	\$ -	\$ -	0.0%
Training/Travel/Conf/Mtgs	\$ 38,416	\$ 26,486	\$ 49,405	\$ 49,905	\$ 64,950	2.2%
Facade Preservation Program	\$ -	\$ 29,130	\$ 59,434	\$ 59,434	\$ 9,442	0.3%
Renewals & Warranties	\$ -	\$ -	\$ 119,325	\$ 119,325	\$ 182,325	6.2%
TOTALS	\$ 1,974,542	\$ 2,149,603	\$ 2,681,666	\$ 2,860,251	\$ 2,947,463	100.0%

<i>FUNDING SOURCES</i>	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	% of Change
#100 - General Fund	\$ 223,515	\$ 268,656	\$ 278,533	\$ 322,533	\$ 292,338	5.0%
#221 - Streets Fund Gas Tax	\$ -	\$ 906	\$ -	\$ -	\$ -	0.0%
#223 - Street Fund	\$ -	\$ 2,385	\$ -	\$ 23,653	\$ 55,419	100.0%
#248 - Development Svcs Fund	\$ -	\$ 9,807	\$ -	\$ 23,653	\$ 25,750	100.0%
#261 - CDBG Grants	\$ 17,857	\$ 5,826	\$ 17,900	\$ 8,828	\$ 25,000	39.7%
#264 - Cal Home Grants	\$ -	\$ 3,281	\$ -	\$ 3,888	\$ 10,000	100.0%
#267 - HOME Grants	\$ -	\$ 4,374	\$ -	\$ 5,184	\$ -	100.0%
#540 - Capital Improvements	\$ -	\$ 29,130	\$ 59,434	\$ 59,434	\$ 9,442	-84.1%
#600 - Internal Service Fund	\$ 1,733,170	\$ 1,813,048	\$ 2,325,799	\$ 2,365,764	\$ 2,282,435	-1.9%
#710 - Water Fund	\$ -	\$ 4,998	\$ -	\$ 23,661	\$ 100,712	100.0%
#720 - Wastewater Fund	\$ -	\$ 4,476	\$ -	\$ 23,653	\$ 100,712	100.0%
#730 - Solid Waste Fund	\$ -	\$ 1,934	\$ -	\$ -	\$ 45,655	100.0%
#750 - Airport Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 1,974,542	\$ 2,148,819	\$ 2,681,666	\$ 2,860,251	\$ 2,947,463	9.9%

CITY MANAGER'S OFFICE

ADMINISTRATION Fiscal Year 2020-2021

POSITION INFORMATION

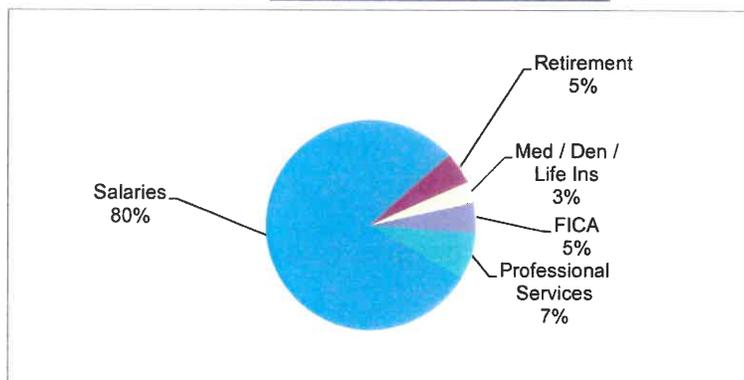
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
City Manager	1.00	1.00	1.00	1.00	-
Executive Assistant	1.00	1.00	1.00	1.00	-
TOTALS	2.00	2.00	2.00	2.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 314,983	\$ 284,183	\$ 283,756	\$ 283,756	\$ 279,135	\$ (4,621)	-1.6%
Retirement	\$ 10,073	\$ 7,792	\$ 15,575	\$ 15,575	\$ 16,991	\$ 1,416	9.1%
Pension Obligation	\$ 12,005	\$ 14,514	\$ 19,856	\$ 19,856	\$ 344	\$ (19,512)	-98.3%
Workers Comp	\$ 1,046	\$ 2,014	\$ 1,277	\$ 1,277	\$ 1,140	\$ (137)	-10.7%
OPEB Unfunded Liability	\$ 12,680	\$ 11,988	\$ 12,250	\$ 12,250	\$ 6,072	\$ (6,178)	-50.4%
Med / Den / Life Ins	\$ 34,628	\$ 19,404	\$ 34,613	\$ 34,613	\$ 11,123	\$ (23,490)	-67.9%
SUI	\$ 662	\$ 711	\$ 476	\$ 476	\$ 476	\$ -	0.0%
FICA	\$ 17,228	\$ 14,299	\$ 16,624	\$ 16,624	\$ 16,214	\$ (410)	-2.5%
Insurance	\$ 8,757	\$ 5,295	\$ 8,342	\$ 8,924	\$ -	\$ (8,342)	-100.0%
Materials & Supplies	\$ 36	\$ 111	\$ 625	\$ 625	\$ 625	\$ -	0.0%
Communications	\$ 1,429	\$ 1,240	\$ 1,422	\$ 1,422	\$ 1,821	\$ 399	28.1%
Professional Services	\$ 23,616	\$ 16,723	\$ 25,000	\$ 60,000	\$ 25,000	\$ -	0.0%
Membership/Dues	\$ 2,828	\$ 750	\$ 2,795	\$ 2,795	\$ 2,795	\$ -	0.0%
Training/Travel/Conf/Mtgs	\$ 9,224	\$ 697	\$ 7,200	\$ 7,200	\$ 8,200	\$ 1,000	13.9%
Facade Preservation Program	\$ -	\$ 29,130	\$ 59,434	\$ 59,434	\$ 9,442	\$ (49,992)	-84.1%
TOTALS	\$ 449,195	\$ 408,849	\$ 489,245	\$ 524,827	\$ 379,378	\$ (109,867)	-22.5%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 - General Fund	\$ -	\$ 14,323	\$ -	\$ 35,000	\$ -	\$ -	0.0%
#540 - Capital Improvements	\$ -	\$ 29,130	\$ 59,434	\$ 59,434	\$ 9,442	\$ (49,992)	2.5%
#600 - Internal Service Fund	\$ 449,195	\$ 365,397	\$ 429,811	\$ 430,393	\$ 369,936	\$ (59,875)	97.5%
TOTALS	\$ 449,195	\$ 408,849	\$ 489,245	\$ 524,827	\$ 379,378	\$ (109,867)	100.0%

TOP FIVE EXPENDITURES



CITY MANAGER'S OFFICE

HUMAN RESOURCES Fiscal Year 2020-2021

POSITION INFORMATION

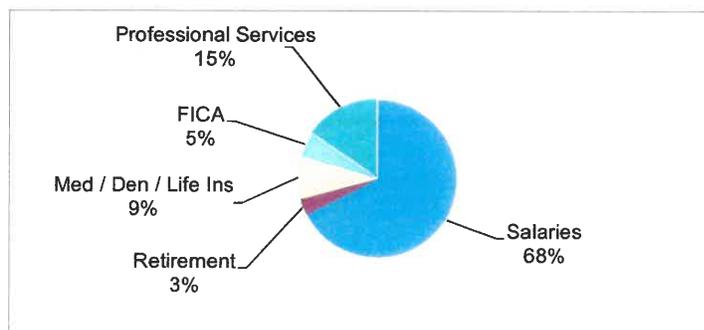
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Human Resources/Strategic Initiatives Manager	1.00	1.00	-	-	-
Human Resources Manager	-	-	1.00	1.00	-
Human Resources Sr Administrative Analyst	1.00	0.25	1.00	1.00	-
Human Resources Analyst I -Seasonal	1.00	2.00	-	0.50	0.50
Human Resources Tech - Seasonal	0.50	0.50	0.50	0.25	-0.25
TOTALS	3.50	3.75	2.50	2.75	0.25

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 318,681	\$ 280,843	\$ 231,009	\$ 229,009	\$ 267,672	\$ 36,663	15.9%
Retirement	\$ 14,395	\$ 12,392	\$ 11,229	\$ 11,229	\$ 13,206	\$ 1,977	17.6%
Pension Obligation	\$ 12,094	\$ 476	\$ 660	\$ 660	\$ 944	\$ 284	43.0%
Workers Comp	\$ 1,086	\$ 1,171	\$ 1,040	\$ 1,040	\$ 1,117	\$ 77	7.4%
OPEB Unfunded Liability	\$ 12,680	\$ 17,982	\$ 12,250	\$ 12,250	\$ 6,072	\$ (6,178)	-50.4%
Med / Den / Life Ins	\$ 30,830	\$ 38,057	\$ 32,643	\$ 32,643	\$ 34,449	\$ 1,806	5.5%
SUI	\$ 1,365	\$ 1,016	\$ 952	\$ 952	\$ 952	\$ -	0.0%
FICA	\$ 23,526	\$ 20,816	\$ 17,672	\$ 17,672	\$ 20,477	\$ 2,805	15.9%
Insurance	\$ 11,064	\$ 5,741	\$ 6,672	\$ 11,173	\$ -	\$ (6,672)	-100.0%
Materials & Supplies	\$ 2,341	\$ 3,421	\$ 1,646	\$ 1,646	\$ 1,937	\$ 291	17.7%
Advertising	\$ 1,785	\$ 1,805	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	0.0%
Communications	\$ 1,177	\$ 1,523	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%
Professional Services	\$ 81,076	\$ 72,485	\$ 94,134	\$ 108,134	\$ 60,934	\$ (33,200)	-35.3%
Membership/Dues	\$ 549	\$ 720	\$ 3,510	\$ 3,510	\$ 3,719	\$ 209	6.0%
Training/Travel/Conf/Mtgs	\$ 8,256	\$ 4,653	\$ 7,800	\$ 7,800	\$ 9,300	\$ 1,500	19.2%
TOTALS	\$ 520,905	\$ 463,102	\$ 428,917	\$ 445,418	\$ 428,479	\$ (438)	-0.1%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 - General Fund	\$ 4,896	\$ 7,688	\$ 13,650	\$ 13,650	\$ 14,650	\$ 1,000	3.4%
#600 - Internal Service Fund	\$ 516,009	\$ 455,414	\$ 415,267	\$ 431,768	\$ 413,829	\$ (1,438)	96.6%
TOTALS	\$ 520,905	\$ 463,102	\$ 428,917	\$ 445,418	\$ 428,479	\$ (438)	100.0%

TOP FIVE EXPENDITURES



CITY MANAGER'S OFFICE

ECONOMIC DEVELOPMENT Fiscal Year 2020-2021

POSITION INFORMATION

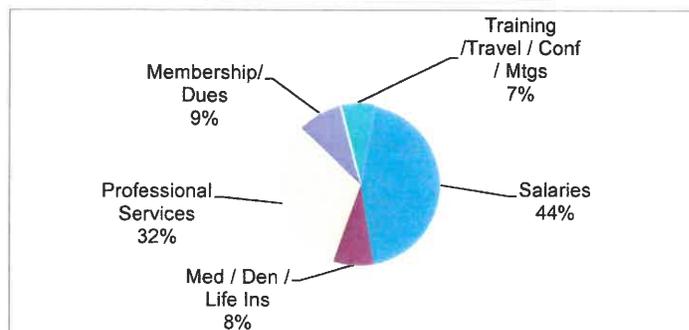
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Economic Development Manager	1.00	1.00	1.00	1.00	-
Seasonal Intern	0.50	0.50	0.50	0.50	-
TOTALS	1.50	1.50	1.50	1.50	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 116,877	\$ 112,423	\$ 117,827	\$ 117,827	\$ 119,504	\$ 1,677	1.4%
Retirement	\$ 3,889	\$ 4,318	\$ 4,496	\$ 4,496	\$ 5,418	\$ 922	20.5%
Pension Obligation	\$ 9	\$ 31	\$ 64	\$ 64	\$ 172	\$ 108	168.8%
Workers Comp	\$ 929	\$ 2,749	\$ 2,753	\$ 2,753	\$ 2,612	\$ (141)	-5.1%
OPEB Unfunded Liability	\$ 6,340	\$ 5,994	\$ 6,125	\$ 6,125	\$ 3,036	\$ (3,089)	-50.4%
Med / Den / Life Ins	\$ 18,962	\$ 19,908	\$ 19,402	\$ 19,402	\$ 21,377	\$ 1,975	10.2%
SUI	\$ 655	\$ 238	\$ 408	\$ 408	\$ 408	\$ -	0.0%
FICA	\$ 8,692	\$ 8,346	\$ 9,014	\$ 9,014	\$ 9,142	\$ 128	1.4%
Materials & Supplies	\$ 269	\$ 48	\$ -	\$ -	\$ -	\$ -	0.0%
Insurance	\$ 8,040	\$ 2,210	\$ 3,474	\$ 3,474	\$ -	\$ (3,474)	-100.0%
Advertising	\$ 3,200	\$ 6,415	\$ 7,000	\$ 7,000	\$ 6,000	\$ (1,000)	-14.3%
Communications	\$ 1,747	\$ 1,656	\$ 1,720	\$ 1,720	\$ 1,719	\$ (1)	-0.1%
Taxes	\$ 15	\$ -	\$ -	\$ -	\$ 9,000	\$ 9,000	100.0%
Lease Expense	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ -	0.0%
Professional Services	\$ 40,801	\$ 38,092	\$ 69,900	\$ 69,900	\$ 85,000	\$ 15,100	21.6%
Membership/Dues	\$ 19,302	\$ 21,560	\$ 23,400	\$ 23,400	\$ 24,250	\$ 850	3.6%
Training /Travel / Conf / Mtgs	\$ 6,549	\$ 10,353	\$ 17,000	\$ 17,000	\$ 17,750	\$ 750	4.4%
Grants/Loans	\$ -	\$ -	\$ -	\$ 9,000	\$ -	\$ -	100.0%
TOTALS	\$ 236,476	\$ 234,540.02	\$ 282,783	\$ 291,783	\$ 305,588	\$ 22,805	8.1%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 - General Fund	\$ 218,619	\$ 221,060	\$ 264,883	\$ 273,883	\$ 270,588	\$ 5,705	88.5%
#261 - CDBG Grants	\$ 17,857	\$ 5,826	\$ 17,900	\$ 8,828	\$ 25,000	\$ 7,100	8.2%
#264 - Cal Home Grants	\$ -	\$ 3,281	\$ -	\$ 3,888	\$ 10,000	\$ 10,000	3.3%
#267 - HOME Grants	\$ -	\$ 4,374	\$ -	\$ 5,184	\$ -	\$ -	0.0%
TOTALS	\$ 236,476	\$ 234,540	\$ 282,783	\$ 291,783	\$ 305,588	\$ 22,805	100.0%

TOP FIVE EXPENDITURES



CITY MANAGER'S OFFICE

CITY CLERK Fiscal Year 2020-2021

POSITION INFORMATION

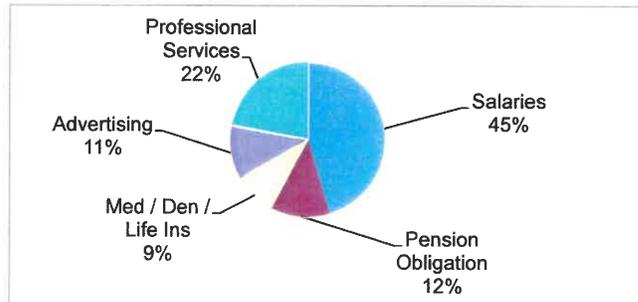
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
City Clerk	1.00	1.00	1.00	1.00	-
Deputy City Clerk	1.00	1.00	1.00	1.00	-
TOTALS	2.00	2.00	2.00	2.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 154,939	\$ 162,808	\$ 163,209	\$ 163,209	\$ 169,949	\$ 6,740	4.1%
Retirement	\$ 13,392	\$ 14,803	\$ 16,618	\$ 16,618	\$ 19,024	\$ 2,406	14.5%
Pension Obligation	\$ 23,992	\$ 28,966	\$ 39,584	\$ 39,584	\$ 46,416	\$ 6,832	17.3%
Workers Comp	\$ 619	\$ 733	\$ 734	\$ 734	\$ 708	\$ (26)	-3.5%
OPEB Unfunded Liability	\$ 12,680	\$ 11,988	\$ 12,250	\$ 12,250	\$ 6,072	\$ (6,178)	-50.4%
Med / Den / Life Ins	\$ 30,555	\$ 31,420	\$ 34,722	\$ 34,722	\$ 33,678	\$ (1,044)	-3.0%
SUI	\$ 616	\$ 476	\$ 476	\$ 476	\$ 476	\$ -	0.0%
FICA	\$ 11,169	\$ 11,883	\$ 12,486	\$ 12,486	\$ 13,001	\$ 515	4.1%
Insurance	\$ 8,908	\$ 3,696	\$ 6,078	\$ 6,078	\$ -	\$ (6,078)	-100.0%
Materials & Supplies	\$ 2,234	\$ 5,227	\$ 3,402	\$ 3,402	\$ 652	\$ (2,750)	-80.8%
Advertising	\$ -	\$ 62,458	\$ 84,000	\$ 84,000	\$ 42,000	\$ (42,000)	-50.0%
Communications	\$ 1,074	\$ 1,141	\$ 1,190	\$ 1,190	\$ 1,563	\$ 373	31.3%
Professional Services	\$ 42,373	\$ 78,668	\$ 55,600	\$ 115,600	\$ 83,000	\$ 27,400	49.3%
Membership/Dues	\$ 355	\$ 752	\$ 800	\$ 800	\$ 875	\$ 75	9.4%
Training/Travel/Conf/Mtgs	\$ 13,248	\$ 10,783	\$ 15,650	\$ 15,650	\$ 6,900	\$ (8,750)	-55.9%
TOTALS	\$ 316,154	\$ 425,803	\$ 446,799	\$ 506,799	\$ 424,314	\$ (22,485)	-5.0%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#600 - Internal Service Fund	\$ 316,154	\$ 425,803	\$ 446,799	\$ 506,799	\$ 424,314	\$ (22,485)	100.0%
TOTALS	\$ 316,154	\$ 425,803	\$ 446,799	\$ 506,799	\$ 424,314	\$ (22,485)	100.0%

TOP FIVE EXPENDITURES



CITY MANAGER'S OFFICE

PUBLIC INFORMATION Fiscal Year 2020-2021

POSITION INFORMATION

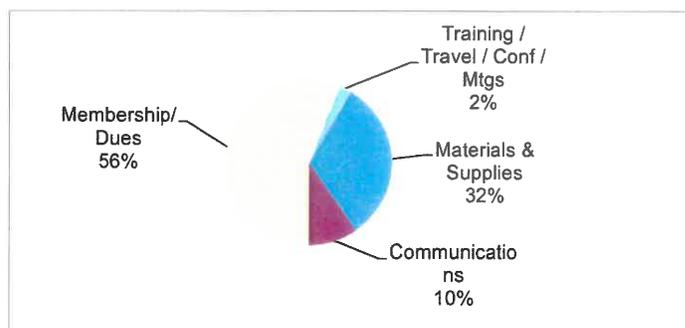
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Administrative Analyst/PIO	1.00	0.15	-	-	-
TOTALS	1.00	0.15	0.00	0.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 37,805	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Retirement	\$ 3,280	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Pension Obligation	\$ 11,996	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Workers Comp	\$ 320	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
OPEB Unfunded Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Med / Den / Life Ins	\$ 7,928	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
SUI	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
FICA	\$ 2,762	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.0%
Insurance	\$ 2,538	\$ 220	\$ -	\$ -	\$ -	\$ -	0.0%
Communications	\$ 630	\$ -	\$ 1,190	\$ 1,190	\$ 1,190	\$ -	0.0%
Professional Services	\$ 7,516	\$ 34,133	\$ 36,000	\$ 36,000	\$ -	\$ (36,000)	-100.0%
Membership/Dues	\$ 4,497	\$ 684	\$ 6,980	\$ 6,980	\$ 6,980	\$ -	0.0%
Training / Travel / Conf / Mtgs	\$ 1,139	\$ -	\$ 1,755	\$ 1,755	\$ 300	\$ (1,455)	-82.9%
TOTALS	\$ 80,473	\$ 35,037	\$ 49,925	\$ 49,925	\$ 12,470	\$ (37,455)	-75.0%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#600 - Internal Service Fund	\$ 80,473	\$ 35,037	\$ 49,925	\$ 49,925	\$ 12,470	\$ (37,455)	100.0%
TOTALS	\$ 80,473	\$ 35,037	\$ 49,925	\$ 49,925	\$ 12,470	\$ (37,455)	100.0%

TOP FIVE EXPENDITURES



CITY MANAGER'S OFFICE

INFORMATION TECHNOLOGY / GIS

Fiscal Year 2020-2021

POSITION INFORMATION

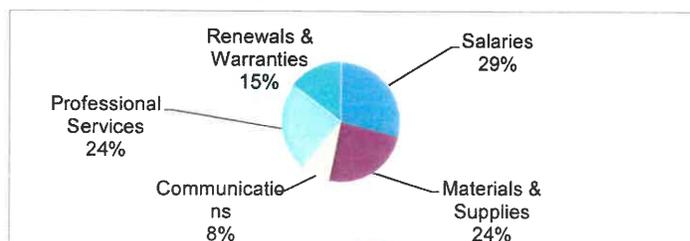
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Information Systems / GIS Manager	-	-	1.00	1.00	-
GIS Analyst I / II	-	-	1.00	2.00	1.00
IT Technician II	-	-	-	1.00	1.00
GIS Technician - Seasonal	-	-	-	0.50	0.50
TOTALS	0.00	0.00	2.00	4.50	2.50

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ -	\$ 7,162	\$ 163,563	\$ 163,563	\$ 360,507	\$ 196,944	120%
Retirement	\$ -	\$ 157	\$ 6,518	\$ 6,518	\$ 16,298	\$ 9,780	150%
Pension Obligation	\$ -	\$ -	\$ 128	\$ 129	\$ 688	\$ 560	438%
Workers Comp	\$ -	\$ 138	\$ 3,958	\$ 3,959	\$ 8,162	\$ 4,204	106%
OPEB Unfunded Liability	\$ -	\$ -	\$ 12,250	\$ 12,250	\$ 12,143	\$ (107)	-1%
Med / Den /Life Ins	\$ -	\$ 1,260	\$ 38,060	\$ 38,060	\$ 69,640	\$ 31,580	83%
SUI	\$ -	\$ 10	\$ 476	\$ 476	\$ 1,190	\$ 714	150%
FICA	\$ -	\$ 514	\$ 12,513	\$ 12,513	\$ 27,579	\$ 15,066	120%
Materials & Supplies	\$ 76,353	\$ 51,313	\$ 170,150	\$ 170,150	\$ 298,500	\$ 128,350	75%
Communications	\$ 83,441	\$ 73,795	\$ 80,492	\$ 80,492	\$ 93,902	\$ 13,410	17%
Equipment Maintenance	\$ 24,558	\$ 162,491	\$ 16,500	\$ 16,500	\$ -	\$ (16,500)	-100%
Professional Services	\$ 186,987	\$ 257,710	\$ 360,064	\$ 417,064	\$ 303,800	\$ (56,264)	-16%
Renewals & Warranties	\$ -	\$ -	\$ 119,325	\$ 119,325	\$ 182,325	\$ 63,000	53%
Training/Travel/Conf/Mtgs	\$ -	\$ -	\$ -	\$ 500	\$ 22,500	\$ 22,500	100%
Equipment	\$ -	\$ 27,722	\$ -	\$ -	\$ -	\$ -	0%
TOTALS	\$ 371,339	\$ 582,274	\$ 983,997	\$ 1,041,499	\$ 1,397,234	\$ 413,237	42.0%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 - General Fund	\$ -	\$ 25,585	\$ -	\$ -	\$ 7,100	\$ 7,100	1%
#221 - Streets Fund Gas Tax	\$ -	\$ 906	\$ -	\$ -	\$ -	\$ -	0%
#223 - Street Fund	\$ -	\$ 2,385	\$ -	\$ 23,653	\$ 55,419	\$ 55,419	4%
#248 - Development Svcs Fund	\$ -	\$ 9,807	\$ -	\$ 23,653	\$ 25,750	\$ 25,750	2%
#600 - Internal Service Fund	\$ 371,339	\$ 531,399	\$ 983,997	\$ 946,879	\$ 1,061,886	\$ 77,889	76%
#710 - Water Fund	\$ -	\$ 4,998	\$ -	\$ 23,661	\$ 100,712	\$ 100,712	7%
#720 - Wastewater Fund	\$ -	\$ 4,476	\$ -	\$ 23,653	\$ 100,712	\$ 100,712	7%
#730 - Solid Waste Fund	\$ -	\$ 1,934	\$ -	\$ -	\$ 45,655	\$ 45,655	3%
#750 - Airport Fund	\$ -	\$ 784	\$ -	\$ -	\$ -	\$ -	0%
TOTALS	\$ 371,339	\$ 582,274	\$ 983,997	\$ 1,041,499	\$ 1,397,234	\$ 413,237	100.0%

TOP FIVE EXPENDITURES





Finance Department



Lincoln Crossing Trails, by Susan Leeson— Love Lincoln Photo Challenge 2020

Department Description

The Finance Department serves the City by providing internal strategic financial leadership and support for the City, and is responsible for providing reasonable assurance that the City's financial decisions are in compliance with Federal, State, regional, and City regulations and procedures. The Finance Department plays a key role in maintaining transparency and fulfilling its' fiduciary responsibility to the public through regular financial reporting.

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

2020-21 Goals

- **Fiscal Sustainability:** Implement modern citywide Accounting Software
- **Fiscal Sustainability:** Continue to Implement the City's Business Process Improvement Plan
 - Policies & Procedure Updates
 - Internal Control (IC) & Finding Resolution
- **Fiscal Sustainability:** Development of Long Range Forecasting Models
- **Fiscal Sustainability:** Financial Dashboard Development and Implementation
- **Organizational Efficiency:** Continued Staff Training & Development
- **Organizational Efficiency:** Continue Cross Training and Succession Planning
- **Fiscal Sustainability:** Continue Grants Management Improvement
- **Fiscal Sustainability:** Maintain the City's Improved Financial Reporting Policy Schedule

2019-20 Accomplishments

- Reduced Audit Findings from nine (9) to three (3)
- Implemented a Financial Reporting Policy and continued to report detailed financial, budget, and audit status reports on a quarterly basis.
- Completed Management Training Plan

FINANCE

Fiscal Year 2020-2021

AUTHORIZED POSITION INFORMATION

DIVISION	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
ADMINISTRATION	3.00	3.00	2.00	2.00	-
BUDGET/PURCHASING	2.00	2.00	2.00	2.00	-
FINANCE / ACCOUNTING	5.00	5.25	6.00	6.00	-
UTILITY BILLING	4.00	4.00	5.00	5.00	-
TOTALS	14.00	14.25	15.00	15.00	0.00

DEPARTMENT BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	% of Change
ADMINISTRATION	\$ 530,802	\$ 441,455	\$ 436,349	\$ 488,439	\$ 365,500	-16.2%
BUDGET/PURCHASING	\$ 387,658	\$ 474,524	\$ 505,982	\$ 524,982	\$ 528,919	4.5%
FINANCE / ACCOUNTING	\$ 1,182,290	\$ 1,786,007	\$ 1,739,228	\$ 1,859,861	\$ 1,907,363	9.7%
UTILITY BILLING	\$ 716,174	\$ 771,349	\$ 816,852	\$ 816,852	\$ 892,008	9.2%
TOTALS	\$ 2,816,924	\$ 3,473,335	\$ 3,498,411	\$ 3,690,134	\$ 3,693,790	5.6%

EXPENDITURE CATEGORIES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	% of Total
Salaries	\$ 1,048,661	\$ 1,140,420	\$ 1,103,333	\$ 1,061,333	\$ 1,162,886	31.5%
Retirement	\$ 76,424	\$ 66,194	\$ 81,609	\$ 81,609	\$ 95,623	2.6%
Pension Obligation	\$ 132,064	\$ 147,776	\$ 158,941	\$ 158,941	\$ 187,167	5.1%
Workers Comp	\$ 4,292	\$ 4,386	\$ 4,937	\$ 4,937	\$ 4,763	0.1%
OPEB Unfunded Liability	\$ 63,400	\$ 83,917	\$ 91,874	\$ 91,874	\$ 45,539	1.2%
Med/Den/Life Ins	\$ 165,567	\$ 168,072	\$ 232,634	\$ 232,634	\$ 199,372	5.4%
Retiree Medical	\$ 359,292	\$ 662,699	\$ 648,763	\$ 659,741	\$ 821,047	22.2%
SUI	\$ 5,255	\$ 4,445	\$ 3,571	\$ 3,571	\$ 3,571	0.1%
FICA	\$ 74,923	\$ 82,812	\$ 83,288	\$ 83,288	\$ 88,140	2.4%
Insurance	\$ 60,941	\$ 26,638	\$ 39,061	\$ 46,616	\$ -	0.0%
Materials & Supplies	\$ 80,515	\$ 87,265	\$ 110,200	\$ 110,200	\$ 125,100	3.4%
Fuel and Oil	\$ 1,474	\$ 1,188	\$ -	\$ -	\$ -	0.0%
Communications	\$ 6,881	\$ 5,786	\$ 6,733	\$ 6,733	\$ 6,923	0.2%
Lease Expense	\$ 56,051	\$ 53,387	\$ 42,500	\$ 42,500	\$ 43,700	1.2%
Professional Services	\$ 536,402	\$ 773,116	\$ 710,844	\$ 927,534	\$ 721,327	19.5%
County Collection Fees	\$ 134,700	\$ 150,385	\$ 153,927	\$ 153,927	\$ 164,892	4.5%
Membership/Dues	\$ 1,888	\$ 1,660	\$ 3,245	\$ 3,245	\$ 9,840	0.3%
Training/Travel/Conf/Mtgs	\$ 8,194	\$ 13,189	\$ 22,951	\$ 21,451	\$ 13,900	0.4%
TOTALS	\$ 2,816,924	\$ 3,473,335	\$ 3,498,411	\$ 3,690,134	\$ 3,693,790	100.0%

<i>FUNDING SOURCES</i>	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	% of Change
#100 - General Fund	\$ 99,567	\$ 398,313	\$ 360,827	\$ 366,727	\$ 414,885	15.0%
#221 - Street Fund Gas Tax	\$ -	\$ -	\$ -	\$ 1,950	\$ -	100.0%
#223 - Street Fund	\$ 15,947	\$ 16,854	\$ -	\$ 12,478	\$ 35,217	100.0%
#225 - Water Connection	\$ -	\$ 62,728	\$ -	\$ 20,000	\$ -	100.0%
#240 - PFE Transportation	\$ -	\$ 2,149	\$ -	\$ 3,850	\$ -	100.0%
#246 - PFE Parks	\$ -	\$ -	\$ -	\$ 1,200	\$ -	100.0%
#248 - Development Svcs Fund	\$ 131,065	\$ 136,688	\$ 130,918	\$ 135,318	\$ 120,964	-7.6%
#270 - 278 L&L / CFD	\$ 37,626	\$ 36,364	\$ 41,280	\$ 45,580	\$ 39,476	-4.4%
#284 - Successor Agency	\$ 5,076	\$ 8,327	\$ -	\$ -	\$ -	0.0%
#290 - Oaktree Mitigation	\$ -	\$ -	\$ -	\$ 1,200	\$ -	100.0%
#540 - Capital Improvements	\$ -	\$ -	\$ -	\$ 1,400	\$ -	100.0%
#600 - Internal Service Fund	\$ 1,645,020	\$ 1,892,620	\$ 1,951,328	\$ 2,000,883	\$ 2,033,388	4.2%
#710 - Water Fund	\$ 257,256	\$ 297,590	\$ 287,805	\$ 289,805	\$ 314,829	9.4%
#711 - Water Capital Replacement	\$ -	\$ 2,149	\$ -	\$ 8,600	\$ -	100.0%
#715 - Water Non Operations	\$ -	\$ 1,075	\$ -	\$ 4,500	\$ -	100.0%
#720 - Wastewater Fund	\$ 263,744	\$ 267,366	\$ 321,440	\$ 350,505	\$ 318,302	-1.0%
#721 - Wastewater Capital Replacement	\$ -	\$ -	\$ -	\$ 5,300	\$ -	100.0%
#725 - Wastewater PFE Fund	\$ -	\$ -	\$ -	\$ 3,000	\$ -	100.0%
#730 - Solid Waste Fund	\$ 311,252	\$ 299,498	\$ 357,453	\$ 387,878	\$ 355,395	-0.6%
#731 - Solid Waste Capital Improvements	\$ -	\$ -	\$ -	\$ 1,400	\$ -	100.0%
#735 - Solid Waste PFE	\$ -	\$ -	\$ -	\$ 1,200	\$ -	100.0%
#740 - Transit Fund	\$ 27,210	\$ 32,419	\$ 28,664	\$ 28,664	\$ 41,875	46.1%
#750 - Airport Fund	\$ 23,161	\$ 19,195	\$ 18,696	\$ 18,696	\$ 19,459	4.1%
TOTALS	\$ 2,816,924	\$ 3,473,335	\$ 3,498,411	\$ 3,690,134	\$ 3,693,790	5.6%

FINANCE

ADMINISTRATION

Fiscal Year 2020-2021

POSITION INFORMATION

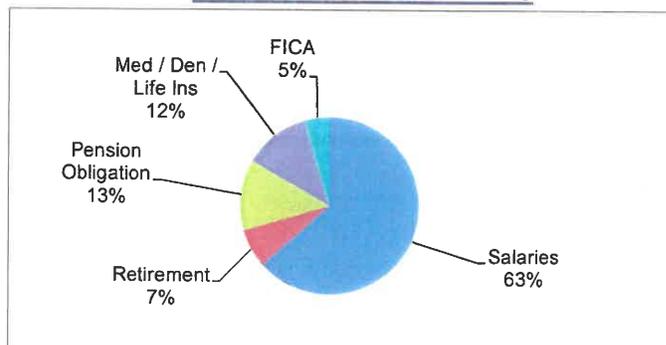
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Director	1.00	1.00	1.00	1.00	-
Financial Analyst	-	-	-	-	-
Senior Administrative Analyst	1.00	1.0	-	-	-
Administrative Analyst	1.00	1.00	1.00	1.00	-
TOTALS	3.00	3.00	2.00	2.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 313,190	\$ 273,986	\$ 219,116	\$ 219,116	\$ 225,847	\$ 6,731	3.1%
Retirement	\$ 26,376	\$ 13,568	\$ 22,310	\$ 22,310	\$ 25,281	\$ 2,971	13.3%
Pension Obligation	\$ 35,989	\$ 28,966	\$ 39,584	\$ 39,584	\$ 46,416	\$ 6,832	17.3%
Workers Comp	\$ 1,283	\$ 748	\$ 986	\$ 986	\$ 942	\$ (44)	-4.5%
OPEB Unfunded Liability	\$ 19,020	\$ 11,988	\$ 12,250	\$ 12,250	\$ 6,072	\$ (6,178)	-50.4%
Med / Den / Life Ins	\$ 38,205	\$ 20,154	\$ 38,935	\$ 38,935	\$ 42,885	\$ 3,950	10.1%
SUI	\$ 924	\$ 701	\$ 476	\$ 476	\$ 476	\$ -	0.0%
FICA	\$ 21,356	\$ 19,157	\$ 15,569	\$ 15,569	\$ 16,381	\$ 812	5.2%
Insurance	\$ 13,473	\$ 4,514	\$ 7,578	\$ 7,578	\$ -	\$ (7,578)	-100.0%
Materials & Supplies	\$ -	\$ 1,009	\$ 1,200	\$ 1,200	\$ -	\$ (1,200)	-100.0%
Communications	\$ 1,177	\$ 811	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%
Membership/Dues	\$ 1,045	\$ 400	\$ 745	\$ 745	\$ -	\$ (745)	-100.0%
Training/Travel/Conf/Mtgs	\$ 5,304	\$ 4,113	\$ 5,400	\$ 5,400	\$ -	\$ (5,400)	-100.0%
Professional Services	\$ 53,460	\$ 61,340	\$ 71,000	\$ 123,090	\$ -	\$ (71,000)	-100.0%
TOTALS	\$ 530,802	\$ 441,455	\$ 436,349	\$ 488,439	\$ 365,500	\$ (70,849)	-16.2%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 - General Fund	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#278 - CFD	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)	0.0%
#600 - Internal Services	\$ 517,299	\$ 383,519	\$ 374,349	\$ 374,349	\$ 365,500	\$ (8,849)	100.0%
#710 - Water Fund	\$ 1,183	\$ 18,496	\$ -	\$ -	\$ -	\$ -	0.0%
#720 - Wastewater Fund	\$ 5,860	\$ 19,720	\$ 30,000	\$ 55,865	\$ -	\$ (30,000)	0.0%
#730 - Solid Waste Fund	\$ 5,860	\$ 19,720	\$ 30,000	\$ 56,225	\$ -	\$ (30,000)	0.0%
TOTALS	\$ 530,802	\$ 441,455	\$ 436,349	\$ 488,439	\$ 365,500	\$ (70,849)	100.0%

TOP FIVE EXPENDITURES



FINANCE

BUDGET/PURCHASING

Fiscal Year 2020-2021

POSITION INFORMATION

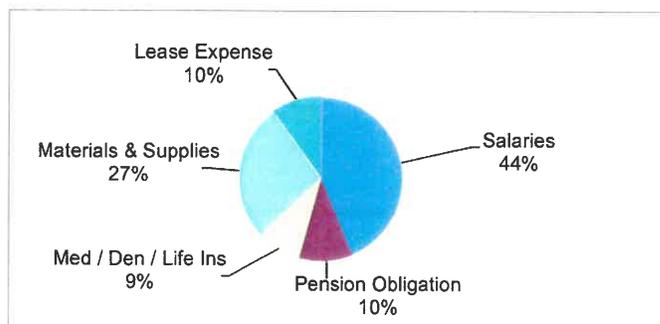
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Purchasing Manager	1.00	-	-	-	-
Budget Manager	-	-	1.00	1.00	-
Senior Administrative Analyst	-	1.00	-	-	-
Purchasing Officer II	1.00	1.00	1.00	1.00	-
TOTALS	2.00	2.00	2.00	2.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 131,682	\$ 189,519	\$ 189,268	\$ 189,268	\$ 192,047	\$ 2,779	1.5%
Retirement	\$ 9,654	\$ 15,944	\$ 18,762	\$ 18,762	\$ 20,938	\$ 2,176	11.6%
Pension Obligation	\$ 23,992	\$ 28,966	\$ 39,584	\$ 39,584	\$ 46,416	\$ 6,832	17.3%
Workers Comp	\$ 617	\$ 838	\$ 829	\$ 829	\$ 780	\$ (49)	-5.9%
OPEB Unfunded Liability	\$ 12,680	\$ 11,988	\$ 12,250	\$ 12,250	\$ 6,072	\$ (6,178)	-50.4%
Med / Den / Life Ins	\$ 16,180	\$ 35,585	\$ 34,722	\$ 34,722	\$ 38,216	\$ 3,494	10.1%
SUI	\$ 616	\$ 476	\$ 476	\$ 476	\$ 476	\$ -	0.0%
FICA	\$ 9,774	\$ 13,826	\$ 14,479	\$ 14,479	\$ 14,692	\$ 213	1.5%
Insurance	\$ 8,207	\$ 3,907	\$ 6,735	\$ 6,735	\$ -	\$ (6,735)	-100.0%
Materials & Supplies	\$ 77,806	\$ 81,139	\$ 104,800	\$ 104,800	\$ 119,000	\$ 14,200	13.5%
Fuel and Oil	\$ 1,474	\$ 1,188	\$ -	\$ -	\$ -	\$ -	0.0%
Communications	\$ 4,973	\$ 4,226	\$ 4,777	\$ 4,777	\$ 4,967	\$ 190	4.0%
Lease Expense	\$ 56,051	\$ 53,387	\$ 42,500	\$ 42,500	\$ 43,700	\$ 1,200	2.8%
Professional Services	\$ 33,273	\$ 32,646	\$ 34,500	\$ 55,000	\$ 32,800	\$ (1,700)	-4.9%
Membership/Dues	\$ 544	\$ 438	\$ 400	\$ 400	\$ 8,415	\$ 8,015	2003.8%
Training/Travel/Conf/Mtgs	\$ 135	\$ 451	\$ 1,900	\$ 400	\$ 400	\$ (1,500)	-78.9%
TOTALS	\$ 387,658	\$ 474,524	\$ 505,982	\$ 524,982	\$ 528,919	\$ 22,937	4.5%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#600 - Internal Service Fund	\$ 387,658	\$ 474,524	\$ 505,982	\$ 524,982	\$ 528,919	\$ 22,937	100.0%
TOTALS	\$ 387,658	\$ 474,524	\$ 505,982	\$ 524,982	\$ 528,919	\$ 22,937	100.0%

TOP FIVE EXPENDITURES



FINANCE

FINANCE / ACCOUNTING

Fiscal Year 2020-2021

POSITION INFORMATION

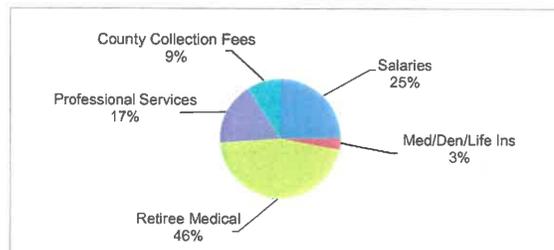
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Accounting Manager	1.00	1.00	1.00	1.00	-
Accountant I / II / Senior	2.00	2.25	2.00	2.00	-
Administrative Analyst	-	-	2.00	2.00	-
Payroll Technician	1.00	1.00	1.00	1.00	-
A/P Specialist	1.00	1.00	-	-	-
TOTALS	5.00	5.25	6.00	6.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 367,262	\$ 397,356	\$ 413,443	\$ 371,443	\$ 441,530	\$ 28,087	6.8%
Retirement	\$ 21,143	\$ 16,321	\$ 21,287	\$ 21,287	\$ 26,326	\$ 5,039	23.7%
Pension Obligation	\$ 24,098	\$ 29,176	\$ 20,268	\$ 20,268	\$ 24,368	\$ 4,100	20.2%
Workers Comp	\$ 1,519	\$ 1,599	\$ 1,860	\$ 1,860	\$ 1,817	\$ (43)	-2.3%
OPEB Unfunded Liability	\$ 31,700	\$ 29,970	\$ 36,750	\$ 36,750	\$ 18,216	\$ (18,534)	-50.4%
Med/Den/Life Ins	\$ 51,914	\$ 53,319	\$ 81,759	\$ 81,759	\$ 57,506	\$ (24,253)	-29.7%
Retiree Medical	\$ 359,292	\$ 662,699	\$ 648,763	\$ 659,741	\$ 821,047	\$ 172,284	26.6%
SUI	\$ 2,175	\$ 1,959	\$ 1,428	\$ 1,428	\$ 1,428	\$ -	0.0%
FICA	\$ 26,939	\$ 29,589	\$ 31,628	\$ 31,628	\$ 33,777	\$ 2,149	6.8%
Insurance	\$ 13,383	\$ 11,468	\$ 16,120	\$ 23,675	\$ -	\$ (16,120)	-100.0%
Materials & Supplies	\$ 1,814	\$ 4,277	\$ 4,200	\$ 4,200	\$ 4,600	\$ 400	9.5%
Professional Services	\$ 144,091	\$ 388,444	\$ 290,695	\$ 434,795	\$ 301,431	\$ 10,736	3.7%
County Collection Fees	\$ 134,700	\$ 150,385	\$ 153,927	\$ 153,927	\$ 164,892	\$ 10,965	7.1%
Membership/Dues	\$ 299	\$ 822	\$ 2,100	\$ 2,100	\$ 1,425	\$ (675)	-32.1%
Training/Travel/Conf/Mtgs	\$ 1,961	\$ 8,625	\$ 15,000	\$ 15,000	\$ 9,000	\$ (6,000)	-40.0%
TOTALS	\$ 1,182,290	\$ 1,786,007	\$ 1,739,228	\$ 1,859,861	\$ 1,907,363	\$ 168,135	9.7%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 - General Fund	\$ 98,967	\$ 398,313	\$ 360,827	\$ 366,727	\$ 414,885	\$ 54,058	21.8%
#221 - Street Fund Gas Tax	\$ -	\$ -	\$ -	\$ 1,950	\$ -	\$ -	0.0%
#223 - Street Fund	\$ 15,947	\$ 16,854	\$ -	\$ 12,478	\$ 35,217	\$ 35,217	1.8%
#225 - Water Connection	\$ -	\$ 62,728	\$ -	\$ 20,000	\$ -	\$ -	0.0%
#240 - PFE Transportation	\$ -	\$ 2,149	\$ -	\$ 3,850	\$ -	\$ -	0.0%
#246 - PFE Parks	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ -	0.0%
#248 - Development Svcs Fund	\$ 131,065	\$ 136,688	\$ 130,918	\$ 135,318	\$ 120,964	\$ (9,954)	6.3%
#270 - 278 L&L / CFD	\$ 37,626	\$ 36,364	\$ 39,280	\$ 43,580	\$ 39,476	\$ 196	2.1%
#284 - Successor Agency	\$ 5,076	\$ 8,327	\$ -	\$ -	\$ -	\$ -	0.0%
#290 - Oaktree Mitigation	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ -	0.0%
#540 - Capital Improvements	\$ -	\$ -	\$ -	\$ 1,400	\$ -	\$ -	0.0%
#600 - Internal Service Fund	\$ 739,169	\$ 963,583	\$ 1,070,997	\$ 1,101,552	\$ 1,138,969	\$ 67,972	59.7%
#710 - Water Fund	\$ 20,177	\$ 22,024	\$ 15,435	\$ 17,435	\$ 17,409	\$ 1,974	0.9%
#711 - Water Capital Replacement	\$ -	\$ 2,149	\$ -	\$ 8,600	\$ -	\$ -	0.0%
#715 - Water Non Operations	\$ -	\$ 1,075	\$ -	\$ 4,500	\$ -	\$ -	0.0%
#720 - Wastewater Fund	\$ 24,184	\$ 24,653	\$ 19,201	\$ 22,401	\$ 21,008	\$ 1,807	1.1%
#721 - Wastewater Capital Replacement	\$ -	\$ -	\$ -	\$ 5,300	\$ -	\$ -	0.0%
#725 - Wastewater PFE Fund	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	0.0%
#730 - Solid Waste Fund	\$ 59,708	\$ 59,486	\$ 55,210	\$ 59,410	\$ 58,101	\$ 2,891	3.0%
#731 - Solid Waste Capital Improvements	\$ -	\$ -	\$ -	\$ 1,400	\$ -	\$ -	0.0%
#735 - Solid Waste PFE	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ -	0.0%
#740 - Transit Fund	\$ 27,210	\$ 32,419	\$ 28,664	\$ 28,664	\$ 41,875	\$ 13,211	2.2%
#750 - Airport Fund	\$ 23,161	\$ 19,195	\$ 18,696	\$ 18,696	\$ 19,459	\$ 763	1.0%
TOTALS	\$ 1,182,290	\$ 1,786,007	\$ 1,739,228	\$ 1,859,861	\$ 1,907,363	\$ 168,135	100.0%

TOP FIVE EXPENDITURES



FINANCE

UTILITY BILLING Fiscal Year 2020-2021

POSITION INFORMATION

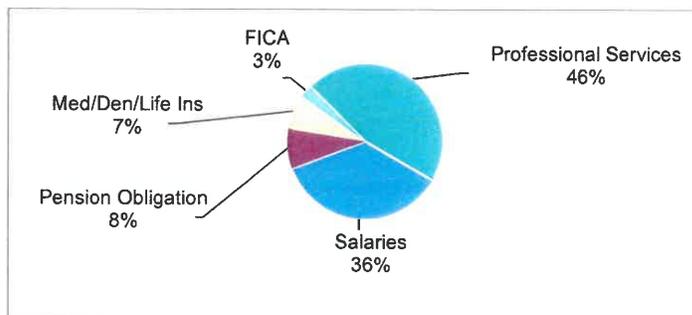
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Customer Services Supervisor	1.00	1.00	1.00	1.00	-
Account Clerk I / II / Senior	2.00	2.00	4.00	4.00	-
Office Assistant II	1.00	1.00	-	0.00	-
TOTALS	4.00	4.00	5.00	5.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 236,527	\$ 279,559	\$ 281,506	\$ 281,506	\$ 303,462	\$ 21,956	7.8%
Retirement	\$ 19,251	\$ 20,360	\$ 19,250	\$ 19,250	\$ 23,078	\$ 3,828	19.9%
Pension Obligation	\$ 47,985	\$ 60,669	\$ 59,505	\$ 59,505	\$ 69,967	\$ 10,462	17.6%
Workers Comp	\$ 873	\$ 1,202	\$ 1,262	\$ 1,262	\$ 1,224	\$ (38)	-3.0%
OPEB Unfunded Liability	\$ -	\$ 29,971	\$ 30,624	\$ 30,624	\$ 15,179	\$ (15,445)	-50.4%
Med/Den/Life Ins	\$ 59,268	\$ 59,014	\$ 77,218	\$ 77,218	\$ 60,765	\$ (16,453)	-21.3%
SUI	\$ 1,540	\$ 1,309	\$ 1,191	\$ 1,191	\$ 1,191	\$ -	0.0%
FICA	\$ 16,854	\$ 20,240	\$ 21,612	\$ 21,612	\$ 23,290	\$ 1,678	7.8%
Insurance	\$ 25,878	\$ 6,749	\$ 8,628	\$ 8,628	\$ -	\$ (8,628)	-100.0%
Materials & Supplies	\$ 895	\$ 840	\$ -	\$ -	\$ 1,500	\$ 1,500	100.0%
Communications	\$ 731	\$ 749	\$ 756	\$ 756	\$ 756	\$ -	0.0%
Professional Services	\$ 305,578	\$ 290,686	\$ 314,649	\$ 314,649	\$ 387,096	\$ 72,447	23.0%
Training/Travel/Conf/Mtgs	\$ 794		\$ 651	\$ 651	\$ 4,500	\$ 3,849	591.2%
TOTALS	\$ 716,174	\$ 771,349	\$ 816,852	\$ 816,852	\$ 892,008	\$ 75,156	9.2%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#600 - Internal Service Fund	\$ 894	\$ 70,994	\$ -	\$ -	\$ -	\$ -	0.0%
#710 - Water Fund	\$ 235,896	\$ 257,070	\$ 272,370	\$ 272,370	\$ 297,420	\$ 25,050	33.3%
#720 - Wastewater Fund	\$ 233,700	\$ 222,993	\$ 272,239	\$ 272,239	\$ 297,294	\$ 25,055	33.3%
#730 - Solid Waste Fund	\$ 245,684	\$ 220,292	\$ 272,243	\$ 272,243	\$ 297,294	\$ 25,051	33.3%
TOTALS	\$ 716,174	\$ 771,349	\$ 816,852	\$ 816,852	\$ 892,008	\$ 75,156	100.0%

TOP FIVE EXPENDITURES





Police Department

Department Description

Lincoln Police Department provides 24x7 municipal law enforcement services historically under the direction of the Chief of Police (Government Code §38630). Following the termination 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 effective July 1, 2019. 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 sponsors a 45-member volunteer Citizens on Patrol (COPS) program that supports the department's operations and provides a variety of community safety programs.



Police Department

2020-21 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:** Create and implement a Records procedure manual
- **Organizational Efficiency:** Create and implement a Property and Evidence manual
- **Organizational Efficiency:** Acquire and utilize a dedicated use of force tracking system
- **Team Cohesion:** All staff members to be 100% compliant on POST mandated training
- **Organizational Efficiency and Team Cohesion:** Enhance communication within the department utilizing available technology
- **Organizational Efficiency:** Train pilots and have a UAV available on every shift 24/7

2019-20 Accomplishments

- Redistributed assignments to reflect the strengths of staff and increase efficiency and compliance
- Awarded the State of California Tobacco Grant which provided funds for an officer to educate youth and retailers and enforce tobacco related laws

POLICE DEPARTMENT

SUPPORT SERVICES and OPERATIONS

Fiscal Year 2020-2021

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Public Safety Chief	1.00	1.00	0.50	0.50	-
Police Lieutenant	-	-	1.00	1.00	-
Police Sergeant	5.50	5.50	4.50	4.50	-
Police Officer	17.00	17.00	17.00	18.00	1.00
Community Service Officer	1.00	1.00	1.00	1.00	-
Police Records Supervisor / Clerk	0.50	-	-	-	-
Public Safety Dispatcher I / II / Senior	6.00	6.00	6.00	6.00	-
Confidential Secretary	1.00	1.00	-	-	-
Admin Analyst II / PIO	-	1.00	2.00	2.00	-
TOTALS	32.00	32.50	32.00	33.00	1.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 3,262,011	\$ 3,491,625	\$ 3,433,904	\$ 3,565,275	\$ 3,960,501	\$ 526,597	15.3%
Retirement	\$ 381,684	\$ 425,726	\$ 472,399	\$ 512,507	\$ 571,671	\$ 99,272	21.0%
Pension Obligation	\$ 262,034	\$ 270,124	\$ 348,547	\$ 348,547	\$ 397,035	\$ 48,488	13.9%
Workers Comp	\$ 108,659	\$ 129,793	\$ 114,437	\$ 118,276	\$ 117,798	\$ 3,361	2.9%
OPEB Unfunded Liability	\$ 196,540	\$ 191,808	\$ 196,000	\$ 196,000	\$ 100,188	\$ (95,812)	-48.9%
Med/Den/Life Ins	\$ 335,538	\$ 379,284	\$ 411,348	\$ 411,348	\$ 424,545	\$ 13,197	3.2%
SUI	\$ 10,097	\$ 8,609	\$ 7,854	\$ 7,854	\$ 8,092	\$ 238	3.0%
FICA	\$ 235,408	\$ 253,685	\$ 249,749	\$ 251,118	\$ 282,777	\$ 33,028	13.2%
Insurance	\$ 170,928	\$ 71,646	\$ 113,582	\$ 166,557	\$ -	\$ (113,582)	-100.0%
Materials & Supplies	\$ 71,304	\$ 48,860	\$ 83,008	\$ 94,508	\$ 119,971	\$ 36,963	44.5%
Fuel and Oil	\$ 42,609	\$ 63,801	\$ 48,250	\$ 58,250	\$ 48,000	\$ (250)	-0.5%
Uniforms	\$ 14,530	\$ 14,694	\$ 15,000	\$ 15,000	\$ 20,000	\$ 5,000	33.3%
Communications	\$ 96,636	\$ 86,018	\$ 99,305	\$ 99,305	\$ 101,504	\$ 2,199	2.2%
Utilities	\$ 32,372	\$ 33,695	\$ 38,900	\$ 38,900	\$ 42,276	\$ 3,376	8.7%
Lease Expense	\$ 128,977	\$ 41,461	\$ 38,263	\$ 38,263	\$ 3,050	\$ (35,213)	-92.0%
Professional Services	\$ 226,814	\$ 257,190	\$ 403,478	\$ 453,478	\$ 394,099	\$ (9,379)	-2.3%
Booking / Admin Fees	\$ 23,226	\$ 24,570	\$ 25,000	\$ 25,000	\$ 31,540	\$ 6,540	26.2%
Membership/Dues	\$ 3,223	\$ 3,700	\$ 3,270	\$ 3,270	\$ 3,270	\$ -	0.0%
Training/Travel/Conf/Mtgs	\$ 15,934	\$ 19,285	\$ 21,000	\$ 21,000	\$ 21,000	\$ -	0.0%
Capital Outlay	\$ -	\$ 9,961	\$ 485,044	\$ 485,044	\$ 52,713	\$ (432,331)	-89.1%
TOTALS	\$ 5,618,524	\$ 5,825,535	\$ 6,608,338	\$ 6,909,500	\$ 6,700,030	\$ 91,692	1.4%

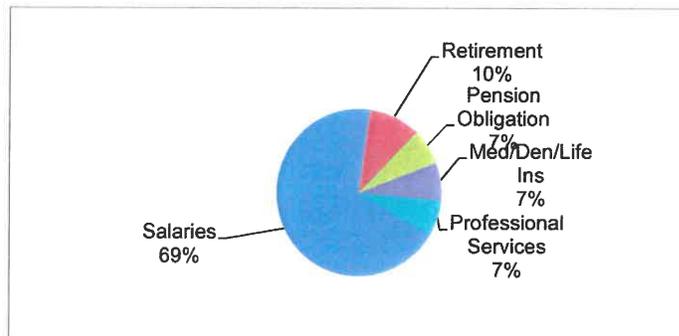
POLICE DEPARTMENT

SUPPORT SERVICES and OPERATIONS

Fiscal Year 2020-2021

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 - General Fund	\$ 5,491,109	\$ 5,674,320	\$ 5,993,294	\$ 6,294,456	\$ 6,536,130	\$ 542,836	97.6%
#241 - Police PFE	\$ -	\$ -	\$ 396,044	\$ 396,044	\$ -	\$ (396,044)	0.0%
#253 - SLES Grant	\$ 127,415	\$ 141,254	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	1.9%
#278 - Police & Fire CFD	\$ -	\$ -	\$ -	\$ -	\$ 33,900	\$ 33,900	0.5%
#610 - Vehicle/Equip Replace	\$ -	\$ 9,961	\$ 89,000	\$ 89,000	\$ -	\$ (89,000)	0.0%
TOTALS	\$ 5,618,524	\$ 5,825,535	\$ 6,608,338	\$ 6,909,500	\$ 6,700,030	\$ 91,692	100.0%

TOP FIVE EXPENDITURES





Fire Department

Department Description

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.



Fire Department management model utilizes a shared Public Safety Chief overseeing both Fire and Police Departments. This new 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 to has increased efficiency and maintained service delivery at minimal cost.

The department's emergency services are provided by its two Division Chiefs, 9 full-time Captains, and 9 Engineers. These personnel staff the City's three fire stations on a 24/7 basis to answer more than 9,000 incidents a year. The City operates each of its three fire stations with one two-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 the available resources. We 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.

2020-21 Goals

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

- **Organization Efficiency and Team Cohesion:** Recruit and hire new professional (paid) Firefighters if our grant funding is approved.
- **Organization Efficiency and Team Cohesion:** Maintain existing operation levels and facility functionality.
- **Organization Efficiency and Team Cohesion:** Implement a Fire Department Policy/Procedures Manual.
- **Organization Efficiency and Team Cohesion:** Continue to improve communication equipment within the department.
- **Organization Efficiency and Team Cohesion:** Continue to provide adequate Personal Protective Equipment to personnel.

2019-20 Accomplishments

- Successfully recruited and on boarded seven new Reserve Firefighters
- Accepted delivery of two new Pierce Enforcer engines, replacing 10 year old engines.
- Pivoted away from a shared services fire administration model, to a Lincoln centric model with shift-work Division/Battalion Chiefs and a Public Safety Chief.
-

FIRE DEPARTMENT

Fiscal Year 2020-2021

AUTHORIZED POSITION INFORMATION

DIVISION	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
ADMINISTRATION	-	-	0.50	0.50	-
OPERATIONS	20.00	20.00	20.00	20.00	-
TOTALS	20.00	20.00	20.50	20.50	0.00

DEPARTMENT BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	% of Change
ADMINISTRATION	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	0.0%
OPERATIONS	\$ 5,177,042	\$ 5,584,843	\$ 5,586,770	\$ 6,122,918	\$ 5,402,563	-3.3%
TOTALS	\$ 5,197,290	\$ 5,605,091	\$ 5,607,018	\$ 6,143,166	\$ 5,422,811	-3.3%

EXPENDITURE CATEGORIES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	% of Total
Salaries	\$ 2,932,609	\$ 3,038,398	\$ 3,063,787	\$ 3,461,047	\$ 3,101,128	57.2%
Retirement	\$ 351,750	\$ 373,867	\$ 422,547	\$ 432,248	\$ 464,318	8.6%
Pension Obligation	\$ 200,558	\$ 176,982	\$ 227,891	\$ 227,891	\$ 285,855	5.3%
Workers Comp	\$ 203,255	\$ 241,293	\$ 223,090	\$ 223,922	\$ 225,113	4.2%
OPEB Annual Liability	\$ 126,800	\$ 119,880	\$ 122,500	\$ 122,500	\$ 60,720	1.1%
Med/Den/Life Ins	\$ 348,372	\$ 367,971	\$ 346,277	\$ 346,277	\$ 393,248	7.3%
SUI	\$ 6,718	\$ 4,995	\$ 5,236	\$ 5,236	\$ 5,236	0.1%
FICA	\$ 201,473	\$ 202,315	\$ 197,028	\$ 197,674	\$ 198,656	3.7%
Insurance	\$ 131,683	\$ 61,959	\$ 100,001	\$ 146,576	-	0.0%
Materials & Supplies	\$ 73,725	\$ 141,047	\$ 252,991	\$ 300,444	\$ 123,036	2.3%
Fuel and Oil	\$ 32,666	\$ 36,534	\$ 36,000	\$ 36,000	\$ 36,000	0.7%
Uniforms / Clothing	\$ 37,921	\$ 31,350	\$ 57,500	\$ 81,681	\$ 43,500	0.8%
Communications	\$ 38,348	\$ 43,444	\$ 30,426	\$ 30,426	\$ 33,744	0.6%
Utilities	\$ 59,709	\$ 58,481	\$ 59,500	\$ 59,500	\$ 57,069	1.1%
Professional Services	\$ 414,389	\$ 461,058	\$ 184,669	\$ 194,169	\$ 180,900	3.3%
Membership/Dues	\$ 930	\$ 890	\$ 1,620	\$ 1,620	\$ 1,920	0.0%
Training / Travel / Meetings	\$ 9,904	\$ 12,809	\$ 33,120	\$ 33,120	\$ 34,520	0.6%
Equipment	\$ 6,232	\$ 53,986	\$ 65,000	\$ 65,000	-	0.0%
Capital Lease	-	\$ 157,586	\$ 157,587	\$ 157,587	\$ 157,600	2.9%
Debt Service	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	0.4%
TOTALS	\$ 5,197,290	\$ 5,605,091	\$ 5,607,018	\$ 6,143,166	\$ 5,422,811	100.0%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	% of Change
#100 - General Fund	\$ 5,110,485	\$ 5,320,023	\$ 5,426,770	\$ 5,805,331	\$ 5,307,563	-2.2%
#242 - PFE - Fire	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	0.0%
#248 - Development Svcs	\$ 60,325	\$ 63,972	\$ 95,000	\$ 95,000	\$ 95,000	0.0%
#610 - Vehicle/Equip Fund	\$ 6,232	\$ 200,848	\$ 65,000	\$ 222,587	-	-100.0%
TOTALS	\$ 5,197,290	\$ 5,605,091	\$ 5,607,018	\$ 6,143,166	\$ 5,422,811	-3.3%

FIRE DEPARTMENT

ADMINISTRATION Fiscal Year 2020-2021

DEPARTMENTAL OVERVIEW

POSITION INFORMATION

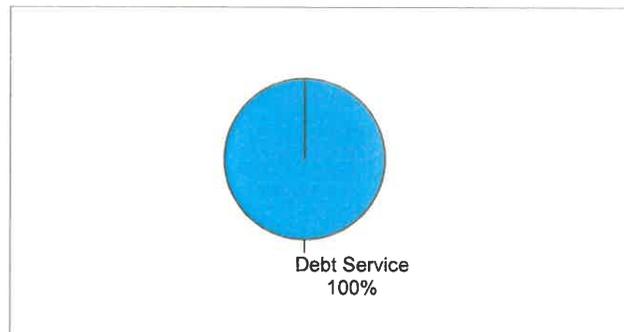
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Public Safety Chief	-	-	0.50	0.50	-
TOTALS	-	-	0.50	0.50	-

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Debt Service	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	\$ -	0.0%
TOTALS	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	\$ -	0.0%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#242 - PFE - Fire	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	\$ -	100.0%
TOTALS	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	\$ -	100.0%

TOP FIVE EXPENDITURES



FIRE DEPARTMENT

OPERATIONS Fiscal Year 2020-2021

POSITION INFORMATION

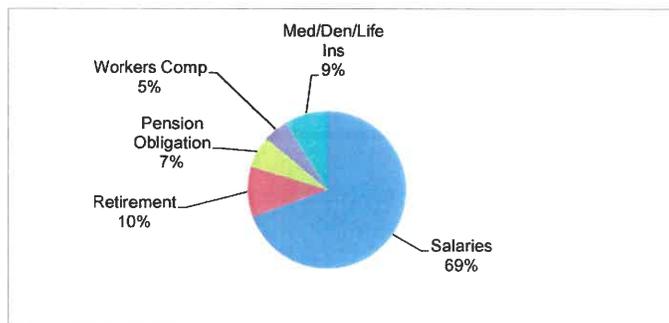
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Battalion Chief	2.00	2.00	2.00	2.00	-
Fire Captain	9.00	9.00	9.00	9.00	-
Fire Engineer	9.00	9.00	9.00	9.00	-
TOTALS	20.00	20.00	20.00	20.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 2,932,609	\$ 3,038,398	\$ 3,063,787	\$ 3,461,047	\$ 3,101,128	\$ 37,341	1.2%
Retirement	\$ 351,750	\$ 373,867	\$ 422,547	\$ 432,248	\$ 464,318	\$ 41,771	9.9%
Pension Obligation	\$ 200,558	\$ 176,982	\$ 227,891	\$ 227,891	\$ 285,855	\$ 57,964	25.4%
Workers Comp	\$ 203,255	\$ 241,293	\$ 223,090	\$ 223,922	\$ 225,113	\$ 2,023	0.9%
OPEB Annual Liability	\$ 126,800	\$ 119,880	\$ 122,500	\$ 122,500	\$ 60,720	\$ (61,780)	-50.4%
Med/Den/Life Ins	\$ 348,372	\$ 367,971	\$ 346,277	\$ 346,277	\$ 393,248	\$ 46,971	13.6%
SUI	\$ 6,718	\$ 4,995	\$ 5,236	\$ 5,236	\$ 5,236	\$ -	0.0%
FICA	\$ 201,473	\$ 202,315	\$ 197,028	\$ 197,674	\$ 198,656	\$ 1,628	0.8%
Insurance	\$ 131,683	\$ 61,959	\$ 100,001	\$ 146,576	\$ -	\$ (100,001)	-100.0%
Materials & Supplies	\$ 73,725	\$ 141,047	\$ 252,991	\$ 300,444	\$ 123,036	\$ (129,955)	-51.4%
Fuel and Oil	\$ 32,666	\$ 36,534	\$ 36,000	\$ 36,000	\$ 36,000	\$ -	0.0%
Uniforms / Clothing	\$ 37,921	\$ 31,350	\$ 57,500	\$ 81,681	\$ 43,500	\$ (14,000)	-24.3%
Communications	\$ 38,348	\$ 43,444	\$ 30,426	\$ 30,426	\$ 33,744	\$ 3,318	10.9%
Utilities	\$ 59,709	\$ 58,481	\$ 59,500	\$ 59,500	\$ 57,069	\$ (2,431)	-4.1%
Professional Services	\$ 414,389	\$ 461,058	\$ 184,669	\$ 194,169	\$ 180,900	\$ (3,769)	-2.0%
Membership/Dues	\$ 930	\$ 890	\$ 1,620	\$ 1,620	\$ 1,920	\$ 300	18.5%
Training / Travel / Meetings	\$ 9,904	\$ 12,809	\$ 33,120	\$ 33,120	\$ 34,520	\$ 1,400	4.2%
Equipment	\$ 6,232	\$ 53,986	\$ 65,000	\$ 65,000	\$ -	\$ (65,000)	-100.0%
Capital Lease	\$ -	\$ 157,586	\$ 157,587	\$ 157,587	\$ 157,600	\$ 13	100.0%
TOTALS	\$ 5,177,042	\$ 5,584,843	\$ 5,586,770	\$ 6,122,918	\$ 5,402,563	\$ (184,207)	-3.3%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 - General Fund	\$ 5,110,485	\$ 5,320,023	\$ 5,426,770	\$ 5,805,331	\$ 5,307,563	\$ (119,207)	98.2%
#248 - Development Svcs	\$ 60,325	\$ 63,972	\$ 95,000	\$ 95,000	\$ 95,000	\$ -	1.8%
#610 - Vehicle/Equip Fund	\$ 6,232	\$ 200,848	\$ 65,000	\$ 222,587	\$ -	\$ (65,000)	0.0%
TOTALS	\$ 5,177,042	\$ 5,584,843	\$ 5,586,770	\$ 6,122,918	\$ 5,402,563	\$ (184,207)	100.0%

TOP FIVE EXPENDITURES





Library

Department Description

The Lincoln Public Library is a one-branch library system that serves the residents of Lincoln and the surrounding areas. The library offers roughly 90,000 books, 11,000 audiobooks, 15,000 DVDs, and access to over 700,000 digital items to almost 15,000 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.



A young family enjoys a picture book before Mother Goose on the Loose, the library's popular weekly toddler event that uses music, movement, and stories to prepare the City's youngest residents to succeed in school. Image courtesy of the Friends of the Lincoln Public Library.

2020-21 Goals

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

- **Organizational Efficiency and Infrastructure:** Complete the migration to the new Polaris Integrated Library System (ILS).
- **Team Cohesion and Organizational Efficiency:** Complete preparations for the opening of the co-located Twelve Bridges High School
- **Organizational Efficiency:** Implement online summer reading programs for children, teens, and adults.
- **Organizational Efficiency and Economic Development:** Develop programs and resources to assist job seekers, especially those affected by COVID-19.

2019-20 Accomplishments

- As of March, over 140,000 items had been borrowed by library patrons and over 6000 patrons had attended a library event.
- The Library completed a community needs assessment, informing department goals for the next 3-5 years.
- The Library received over \$63,000 in grants from various agencies to support the Adult and Family Literacy programs, renovate the Teen Space in advance of the opening of the Twelve Bridges High School, support patron-driven collection development through ZipBooks, enhance large print and audiobook collections, and support staff continuing education.
- Library staff have been recognized as leaders in Summer Reading, and have been placed on the state-wide planning committee for library Summer Reading programs.

LIBRARY

TWELVE BRIDGES LIBRARY Fiscal Year 2020-2021

POSITION INFORMATION

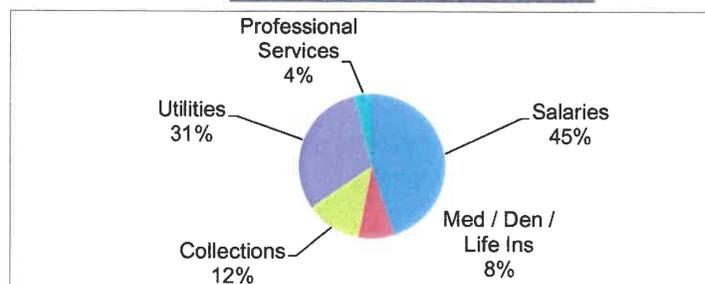
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Director of Library Services	-	-	1.00	1.00	-
Library Manager	0.85	0.85	-	-	-
Library Coordinator	1.00	0.75	0.75	0.75	-
Librarian	0.75	0.88	0.88	0.88	-
Library Assistant / Clerk	3.33	3.23	3.23	3.23	-
TOTALS	5.93	5.71	5.86	5.86	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 263,517	\$ 273,566	\$ 327,002	\$ 320,102	\$ 307,099	\$ (19,903)	-6.1%
Retirement	\$ 10,321	\$ 11,499	\$ 14,028	\$ 14,028	\$ 16,656	\$ 2,628	18.7%
Pension Obligation	\$ 12,022	\$ 14,606	\$ 20,048	\$ 20,048	\$ 24,412	\$ 4,364	21.8%
Workers Comp	\$ 1,239	\$ 719	\$ 1,472	\$ 1,472	\$ 984	\$ (488)	-33.2%
OPEB Unfunded Liability	\$ 19,020	\$ 29,970	\$ 30,625	\$ 30,625	\$ 15,180	\$ (15,445)	-50.4%
Med / Den / Life Ins	\$ 37,178	\$ 42,568	\$ 52,256	\$ 52,256	\$ 54,632	\$ 2,376	4.5%
SUI	\$ 3,274	\$ 2,436	\$ 2,306	\$ 2,306	\$ 2,311	\$ 5	0.2%
FICA	\$ 19,093	\$ 19,500	\$ 25,016	\$ 25,016	\$ 23,493	\$ (1,523)	-6.1%
Insurance	\$ 13,363	\$ 5,787	\$ 10,259	\$ 15,080	\$ -	\$ (10,259)	-100.0%
Materials & Supplies	\$ 37,519	\$ 19,407	\$ 14,000	\$ 124,470	\$ 12,300	\$ (1,700)	-12.1%
Collections	\$ 72,316	\$ 83,997	\$ 86,000	\$ 89,013	\$ 85,000	\$ (1,000)	-1.2%
Communications	\$ 14,818	\$ 18,295	\$ 24,580	\$ 31,480	\$ 19,557	\$ (5,023)	-20.4%
Utilities	\$ 87,422	\$ 103,838	\$ 119,996	\$ 119,996	\$ 210,000	\$ 90,004	75.0%
Lease Expense	\$ 1,082	\$ 1,180	\$ 2,280	\$ 2,280	\$ 2,280	\$ -	0.0%
Professional Services	\$ 14,529	\$ 21,752	\$ 19,000	\$ 27,750	\$ 26,925	\$ 7,925	41.7%
Membership/Dues	\$ 1,997	\$ 1,014	\$ 5,600	\$ 2,100	\$ 5,000	\$ (600)	-10.7%
Training/Travel/Conf/Mtgs	\$ 4,943	\$ 2,600	\$ 3,000	\$ 2,000	\$ 3,000	\$ -	0.0%
Capital Outlay	\$ -	\$ 15,851	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 613,653	\$ 668,583	\$ 757,468	\$ 880,022	\$ 808,829	\$ 51,361	6.8%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 - General Fund	\$ 541,338	\$ 571,829	\$ 676,468	\$ 702,587	\$ 728,829	\$ 52,361	90.1%
#244 - Library PFE Fund	\$ 72,315	\$ 96,754	\$ 81,000	\$ 177,435	\$ 80,000	\$ (1,000)	9.9%
TOTALS	\$ 613,653	\$ 668,583	\$ 757,468	\$ 880,022	\$ 808,829	\$ 51,361	100.0%

TOP FIVE EXPENDITURES





Recreation

Department Description

The Recreation Division of Public Services is dedicated to meeting the recreational needs of the citizens of Lincoln by providing quality programs and exceptional customer service. In addition, the division 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 benefits to the City and its residents by offering 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.

2020-21 Goals

- **Organizational Excellence and Economic Development:** Establish new guidelines, protocols & procedures in all program areas to ensure public safety when restarting programs during the COVID-19 pandemic.
- **Organizational Excellence and Economic Development:** With new safety measures in place, work to get our participation and revenue numbers near where they were pre-pandemic wherever possible.
- **Organizational Excellence and Economic Development:** Continue to adapt to a changing world and identify new revenue streams in order to recover losses as a result of the COVID-19 pandemic.
- **Organizational Excellence, Economic Development & Team Cohesion:** Increase our outreach and partnerships with other organizations, agencies and schools to increase organizational opportunities, efficiency, and volunteerism.
- **Organizational Excellence & Infrastructure:** Having just implemented a new registration system, identify best practices and ways the new system can be utilized to improve marketing, outreach and efficiency.
- **Organizational Excellence:** Create and begin delivery off the Rec2Go program to improve community outreach and create free mobile recreation opportunities for the underserved populations in our community.





Recreation - Continued

2019-20 Accomplishments

- Increased attendance across the board in City hosted special events such as the Summer Concert & Movie Series and Turkey Trot, and facilitated the special event permit process for over 75 other community events.
- For a fourth consecutive summer, increased participation in the Summer Kids Kamp program to an average weekly attendance of nearly 200.
- In Youth Sports, increased participation in flag football by 21%, volleyball by 5% and basketball by 3%.
- In adult sports, increased participation in softball by 3%.
- Helped improve the swimming skills of nearly 1,000 Lincoln kids through lessons and swim team.
- Developed a mobile recreation program (Rec2Go) to provide recreational opportunities for underserved populations in our community and secured funding for startup costs and two years of staffing through a donation from Lincoln Rotary.
- Identified, purchased and implemented a new registration and scheduling system that is less expensive and will improve marketing, outreach and efficiency.
- Participated in the process of establishing and implementing a new master fee schedule.





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RECREATION DEPARTMENT

Fiscal Year 2020-2021

AUTHORIZED POSITION INFORMATION

DIVISION	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
ADMINISTRATION	2.15	1.50	1.50	2.55	1.05
ADULT SPORTS	4.30	4.35	4.35	4.35	0.00
YOUTH SPORTS	12.83	12.75	12.75	12.75	-
CAMPS	6.97	9.05	11.05	11.05	-
CONTRACT CLASSES	0.00	0.25	0.25	0.35	-
SPECIAL EVENTS	7.60	5.05	3.05	2.90	-0.15
AQUATICS	10.10	10.05	10.05	10.05	-
TOTALS	43.95	43.00	43.00	44.00	0.90

DIVISION BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	% of Change
ADMINISTRATION	\$ 275,990	\$ 276,663	\$ 345,439	\$ 353,359	\$ 257,669	-25.4%
ADULT SPORTS	\$ 55,223	\$ 57,813	\$ 98,215	\$ 81,075	\$ 66,299	-32.5%
YOUTH SPORTS	\$ 142,779	\$ 149,760	\$ 192,353	\$ 162,178	\$ 137,102	-28.7%
CAMPS	\$ 257,343	\$ 215,509	\$ 295,862	\$ 254,362	\$ 165,245	-44.1%
SPECIAL EVENTS	\$ 40,632	\$ 67,678	\$ 116,079	\$ 114,779	\$ 91,712	-21.0%
CONTRACT CLASSES	\$ -	\$ 97,123	\$ 119,463	\$ 86,063	\$ 82,695	-30.8%
AQUATICS	\$ 108,083	\$ 111,102	\$ 121,519	\$ 89,619	\$ 77,563	-36.2%
TOTALS	\$ 880,050	\$ 975,647	\$ 1,288,930	\$ 1,141,435	\$ 878,285	-31.9%

EXPENDITURE CATEGORIES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	% of Total
Salaries	\$ 458,387	\$ 530,508	\$ 589,949	\$ 467,934	\$ 485,620	55.3%
Retirement	\$ 12,731	\$ 15,415	\$ 19,496	\$ 19,496	\$ 21,821	2.5%
Pension Obligation	\$ 12,111	\$ 14,724	\$ 20,360	\$ 20,360	\$ 23,772	2.7%
Workers Comp	\$ 2,826	\$ 11,386	\$ 13,010	\$ 13,010	\$ 9,342	1.1%
OPEB Unfunded Liability	\$ 31,700	\$ 29,970	\$ 30,625	\$ 30,625	\$ 15,180	1.7%
Med/Den/Life Ins	\$ 3,878	\$ 23,669	\$ 55,752	\$ 55,752	\$ 45,552	5.2%
SUI	\$ 9,814	\$ 9,603	\$ 10,789	\$ 10,789	\$ 7,693	0.9%
FICA	\$ 35,067	\$ 40,199	\$ 45,132	\$ 45,132	\$ 37,151	4.2%
Insurance	\$ 24,595	\$ 10,343	\$ 18,537	\$ 26,457	\$ -	0.0%
Materials & Supplies	\$ 68,919	\$ 74,163	\$ 115,203	\$ 115,203	\$ 72,484	8.3%
Fuel and Oil	\$ 1,667	\$ 1,539	\$ 2,000	\$ 2,000	\$ 1,000	0.1%
Clothing	\$ 2,551	\$ 2,405	\$ 3,650	\$ 3,650	\$ 3,780	0.4%
Advertising	\$ 48,062	\$ 38,812	\$ 47,650	\$ 47,650	\$ 27,450	3.1%
Communications	\$ 10,592	\$ 9,365	\$ 11,172	\$ 11,172	\$ 11,720	1.3%
Professional Services	\$ 129,935	\$ 129,088	\$ 218,945	\$ 185,545	\$ 102,600	11.7%
Mayors Cup	\$ 20,957	\$ 24,272	\$ 36,945	\$ 36,945	\$ -	0.0%
Membership/Dues	\$ 5,794	\$ 6,687	\$ 40,915	\$ 40,915	\$ 11,520	1.3%
Training/Travel/Conf/Mtgs	\$ 464	\$ 3,498	\$ 8,800	\$ 8,800	\$ 1,600	0.2%
TOTALS	\$ 880,050	\$ 975,647	\$ 1,288,930	\$ 1,141,435	\$ 878,285	100.0%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	% of Change
#100 - General Fund	\$ 880,050	\$ 975,647	\$ 1,288,930	\$ 1,141,435	\$ 878,285	-31.9%
TOTALS	\$ 880,050	\$ 975,647	\$ 1,288,930	\$ 1,141,435	\$ 878,285	-31.9%

RECREATION DEPARTMENT

ADMINISTRATION Fiscal Year 2020-2021

POSITION INFORMATION

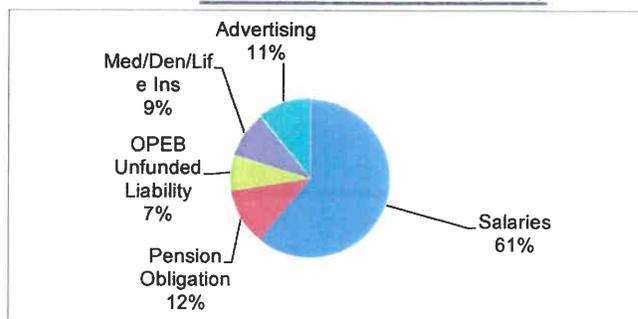
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Recreation Supervisor / Manager	1.25	0.70	0.70	0.70	-
Recreation Coordinator	0.20	0.00	-	-	-
Administrative Analyst	0.70	0.80	0.80	0.85	0.05
Various Seasonal (Full time equivalent)	-	-	-	1.00	1.00
TOTALS	2.15	1.50	1.50	2.55	1.05

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 115,840	\$ 120,522	\$ 109,272	\$ 109,272	\$ 125,542	\$ 16,270	14.9%
Retirement	\$ 6,603	\$ 7,428	\$ 7,935	\$ 7,935	\$ 10,037	\$ 2,102	26.5%
Pension Obligation	\$ 12,111	\$ 14,724	\$ 20,360	\$ 20,360	\$ 23,772	\$ 3,412	16.8%
Workers Comp		\$ 1,908	\$ 1,630	\$ 1,630	\$ 1,651	\$ 21	1.3%
OPEB Unfunded Liability	\$ 31,700	\$ 29,970	\$ 30,625	\$ 30,625	\$ 15,180	\$ (15,445)	-50.4%
Med/Den/Life Ins	\$ 2,285	\$ 13,255	\$ 16,722	\$ 16,722	\$ 19,371	\$ 2,649	15.8%
SUI	\$ 540	\$ 440	\$ 357	\$ 357	\$ 420	\$ 63	17.6%
FICA	\$ 8,866	\$ 8,984	\$ 8,359	\$ 8,359	\$ 9,604	\$ 1,245	14.9%
Insurance	\$ 24,595	\$ 10,343	\$ 17,037	\$ 24,957	\$ -	\$ (17,037)	-100.0%
Materials & Supplies	\$ 1,792	\$ 2,690	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%
Fuel and Oil	\$ 1,667	\$ 1,539	\$ 2,000	\$ 2,000	\$ 1,000	\$ (1,000)	-50.0%
Clothing		\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.0%
Advertising	\$ 47,284	\$ 38,812	\$ 41,700	\$ 41,700	\$ 22,250	\$ (19,450)	-46.6%
Communications	\$ 7,658	\$ 7,152	\$ 7,692	\$ 7,692	\$ 7,692	\$ -	0.0%
Professional Services	\$ -		\$ 21,000	\$ 21,000	\$ 14,000	\$ (7,000)	-33.3%
Mayors Cup	\$ 13,940	\$ 16,419	\$ 17,500	\$ 17,500	\$ -	\$ (17,500)	-100.0%
Membership/Dues	\$ 1,109	\$ 420	\$ 31,750	\$ 31,750	\$ 2,150	\$ (29,600)	-93.2%
Training/Travel/Conf/Mtgs	\$ -	\$ 1,555	\$ 6,500	\$ 6,500	\$ -	\$ (6,500)	-100.0%
TOTALS	\$ 275,990	\$ 276,663	\$ 345,439	\$ 353,359	\$ 257,669	\$ (87,770)	-25.4%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 - General Fund	\$ 275,990	\$ 276,663	\$ 345,439	\$ 353,359	\$ 257,669	\$ (87,770)	100.0%
TOTALS	\$ 275,990	\$ 276,663	\$ 345,439	\$ 353,359	\$ 257,669	\$ (87,770)	100.0%

TOP FIVE EXPENDITURES



RECREATION DEPARTMENT

ADULT SPORTS Fiscal Year 2020-2021

POSITION INFORMATION

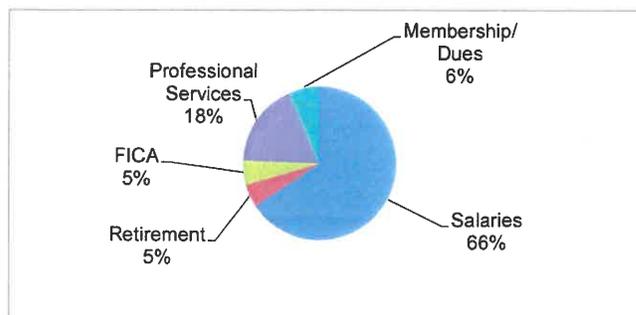
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Recreation Manager	0.05	0.05	0.05	0.05	-
Recreation Supervisor	0.20	0.30	0.30	0.30	-
Administrative Analyst	0.05	0.00	-	-	-
Various Seasonal (Full time equivalent)	4.00	4.00	4.00	4.00	-
TOTALS	4.30	4.35	4.35	4.35	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 28,480	\$ 30,987	\$ 46,303	\$ 29,163	\$ 40,019	\$ (6,284)	-13.6%
Retirement	\$ 787	\$ 798	\$ 2,205	\$ 2,205	\$ 2,941	\$ 736	33.4%
Workers Comp	\$ 193	\$ 744	\$ 1,121	\$ 1,121	\$ 863	\$ (258)	-23.0%
Med / Den / Life Ins	\$ 303	\$ 267	\$ 14,527	\$ 14,527	\$ 377	\$ (14,150)	-97.4%
SUI	\$ 518	\$ 580	\$ 917	\$ 917	\$ 547	\$ (370)	-40.3%
FICA	\$ 2,179	\$ 2,371	\$ 3,542	\$ 3,542	\$ 3,061	\$ (481)	-13.6%
Insurance	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ (1,500)	-100.0%
Materials & Supplies	\$ 7,047	\$ 3,301	\$ 4,050	\$ 4,050	\$ 2,440	\$ (1,610)	-39.8%
Advertising	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.0%
Communications	\$ 527	\$ 648	\$ 650	\$ 650	\$ 651	\$ 1	0.2%
Professional Services	\$ 12,701	\$ 15,239	\$ 18,900	\$ 18,900	\$ 10,900	\$ (8,000)	-42.3%
Membership/Dues	\$ 2,488	\$ 2,878	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.0%
TOTALS	\$ 55,223	\$ 57,813	\$ 98,215	\$ 81,075	\$ 66,299	\$ (31,916)	-32.5%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 - General Fund	\$ 55,223	\$ 57,813	\$ 98,215	\$ 81,075	\$ 66,299	\$ (31,916)	100.0%
TOTALS	\$ 55,223	\$ 57,813	\$ 98,215	\$ 81,075	\$ 66,299	\$ (31,916)	100.0%

TOP FIVE EXPENDITURES



RECREATION DEPARTMENT

YOUTH SPORTS Fiscal Year 2020-2021

POSITION INFORMATION

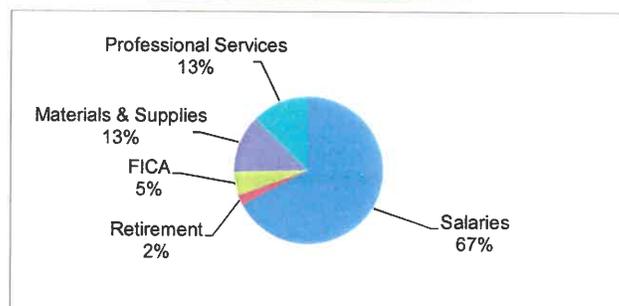
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Recreation Manager	-	0.05	0.05	0.05	-
Recreation Supervisor	0.75	0.70	0.70	0.70	-
Recreation Coordinator	-	-	-	-	-
Administrative Analyst	0.08	-	-	-	-
Various Seasonal (Full time equivalent)	12.00	12.00	12.00	12.00	-
TOTALS	12.83	12.75	12.75	12.75	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 80,201	\$ 85,106	\$ 104,373	\$ 74,198	\$ 86,832	\$ (17,541)	-16.8%
Retirement	\$ 1,774	\$ 1,884	\$ 2,203	\$ 2,203	\$ 2,908	\$ 705	32.0%
Workers Comp	\$ 611	\$ 1,949	\$ 2,526	\$ 2,526	\$ 1,874	\$ (652)	-25.8%
Med/Den/Life Ins	\$ 718	\$ 720	\$ 765	\$ 765	\$ 765	\$ -	0.0%
SUI	\$ 1,600	\$ 1,481	\$ 2,061	\$ 2,061	\$ 1,254	\$ (807)	-39.2%
FICA	\$ 6,131	\$ 6,510	\$ 7,985	\$ 7,985	\$ 6,643	\$ (1,342)	-16.8%
Materials & Supplies	\$ 24,417	\$ 25,307	\$ 31,275	\$ 31,275	\$ 16,370	\$ (14,905)	-47.7%
Clothing	\$ 900	\$ 1,000	\$ 1,000	\$ 1,000	\$ 500	\$ (500)	-50.0%
Advertising	\$ -	\$ -	\$ 1,270	\$ 1,270	\$ 995	\$ (275)	-21.7%
Communications	\$ 526	\$ 648	\$ 650	\$ 650	\$ 651	\$ 1	0.2%
Professional Services	\$ 24,202	\$ 23,430	\$ 28,105	\$ 28,105	\$ 16,450	\$ (11,655)	-41.5%
Membership/Dues	\$ 1,699	\$ 1,699	\$ 1,700	\$ 1,700	\$ 1,860	\$ 160	9.4%
Training/Travel/Conference	\$ -	\$ 25	\$ 850	\$ 850	\$ -	\$ (850)	-100.0%
Mayors Cup	\$ -	\$ -	\$ 7,590	\$ 7,590	\$ -	\$ (7,590)	-100.0%
TOTALS	\$ 142,779	\$ 149,760	\$ 192,353	\$ 162,178	\$ 137,102	\$ (55,251)	-28.7%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 - General Fund	\$ 142,779	\$ 149,760	\$ 192,353	\$ 162,178	\$ 137,102	\$ (55,251)	100.0%
TOTALS	\$ 142,779	\$ 149,760	\$ 192,353	\$ 162,178	\$ 137,102	\$ (55,251)	100.0%

TOP FIVE EXPENDITURES



RECREATION DEPARTMENT

CAMPS Fiscal Year 2020-2021

POSITION INFORMATION

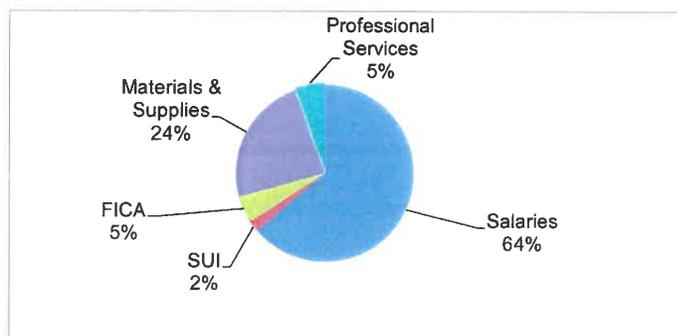
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Recreation Manager	0.05	0.05	0.05	0.05	-
Recreation Coordinator	0.85	1.00	1.00	1.00	-
Administrative Analyst	0.07	-	-	-	-
Various Seasonal (Full time equivalent)	6.00	8.00	10.00	10.00	-
TOTALS	6.97	9.05	11.05	11.05	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 118,185	\$ 148,616	\$ 169,202	\$ 127,702	\$ 100,360	\$ (68,842)	-40.7%
Retirement	\$ 2,076	\$ 2,406	\$ 3,193	\$ 3,193	\$ 852	\$ (2,341)	-73.3%
Workers Comp	\$ 1,051	\$ 3,528	\$ 4,095	\$ 4,095	\$ 2,151	\$ (1,944)	-47.5%
Med/Den/Life Ins	\$ 264	\$ 221	\$ 198	\$ 198	\$ 198	\$ -	0.0%
SUI	\$ 3,542	\$ 3,930	\$ 4,002	\$ 4,002	\$ 3,262	\$ (740)	-18.5%
FICA	\$ 9,041	\$ 11,369	\$ 12,944	\$ 12,944	\$ 7,678	\$ (5,266)	-40.7%
Materials & Supplies	\$ 23,395	\$ 26,463	\$ 47,503	\$ 47,503	\$ 37,524	\$ (9,979)	-21.0%
Clothing	\$ 561	\$ 346	\$ 650	\$ 650	\$ 1,480	\$ 830	127.7%
Advertising	\$ -	\$ -	\$ 1,280	\$ 1,280	\$ 360	\$ (920)	-71.9%
Communications	\$ 1,366	\$ -	\$ 990	\$ 990	\$ 995	\$ 5	0.5%
Professional Services	\$ 90,632	\$ 10,959	\$ 45,550	\$ 45,550	\$ 8,600	\$ (36,950)	-81.1%
Membership/Dues	\$ 213	\$ 534	\$ 750	\$ 750	\$ 1,785	\$ 1,035	138.0%
Training/Travel/Conference	\$ -	\$ 86	\$ 200	\$ 200	\$ -	\$ (200)	-100.0%
Mayors Cup	\$ 7,017	\$ 7,052	\$ 5,305	\$ 5,305	\$ -	\$ (5,305)	-100.0%
TOTALS	\$ 257,343	\$ 215,509	\$ 295,862	\$ 254,362	\$ 165,245	\$ (130,617)	-44.1%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of total
#100 - General Fund	\$ 257,343	\$ 215,509	\$ 295,862	\$ 254,362	\$ 165,245	\$ (130,617)	100.0%
TOTALS	\$ 257,343	\$ 215,509	\$ 295,862	\$ 254,362	\$ 165,245	\$ (130,617)	100.0%

TOP FIVE EXPENDITURES



RECREATION DEPARTMENT

SPECIAL EVENTS Fiscal Year 2020-2021

POSITION INFORMATION

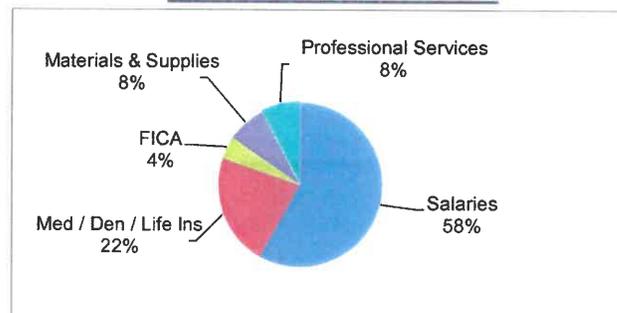
Authorized Positions	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Recreation Manager	0.10	0.05	0.05	0.05	-
Recreation Coordinator	0.45	1.00	1.00	0.85	-0.15
Administrative Analyst	0.05	-	-	-	-
Various Seasonal (Full time equivalent)	7.00	4.00	2.00	2.00	-
TOTALS	7.60	5.05	3.05	2.90	-0.15

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 26,415	\$ 39,057	\$ 49,672	\$ 48,372	\$ 47,775	\$ (1,897)	-3.8%
Retirement	\$ 1,067	\$ 1,694	\$ 2,607	\$ 2,607	\$ 2,947	\$ 340	13.0%
Workers Comp	\$ 185	\$ 937	\$ 1,202	\$ 1,202	\$ 1,075	\$ (127)	-10.6%
Med / Den / Life Ins	\$ 155	\$ 4,442	\$ 19,488	\$ 19,488	\$ 18,256	\$ (1,232)	-6.3%
SUI	\$ 263	\$ 305	\$ 330	\$ 330	\$ 253	\$ (77)	-23.3%
FICA	\$ 2,021	\$ 2,887	\$ 3,800	\$ 3,800	\$ 3,655	\$ (145)	-3.8%
Materials & Supplies	\$ 7,063	\$ 11,157	\$ 18,875	\$ 18,875	\$ 6,250	\$ (12,625)	-66.9%
Clothing	\$ -	\$ -	\$ 500	\$ 500	\$ 300	\$ (200)	-40.0%
Advertising	\$ 778	\$ -	\$ 2,900	\$ 2,900	\$ 2,025	\$ (875)	-30.2%
Communications	\$ -	\$ 433	\$ 650	\$ 650	\$ 651	\$ 1	0.2%
Professional Services	\$ 2,400	\$ 4,810	\$ 11,340	\$ 11,340	\$ 6,400	\$ (4,940)	-43.6%
Membership/Dues	\$ 285	\$ 1,156	\$ 2,715	\$ 2,715	\$ 1,725	\$ (990)	-36.5%
Training/Travel/Conf/Mtgs	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 400	100.0%
Mayors Cup	\$ -	\$ 801	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)	100.0%
TOTALS	\$ 40,632	\$ 67,678	\$ 116,079	\$ 114,779	\$ 91,712	\$ (24,367)	-21.0%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 - General Fund	\$ 40,632	\$ 67,678	\$ 116,079	\$ 114,779	\$ 91,712	\$ (24,367)	100.0%
TOTALS	\$ 40,632	\$ 67,678	\$ 116,079	\$ 114,779	\$ 91,712	\$ (24,367)	100.0%

TOP FIVE EXPENDITURES



RECREATION DEPARTMENT

CONTRACT CLASSES Fiscal Year 2020-2021

POSITION INFORMATION

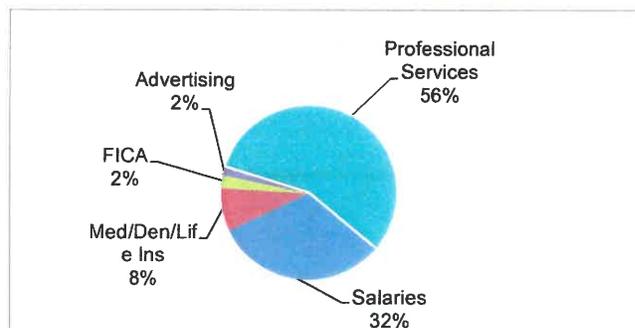
Authorized Positions	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Recreation Manager	-	0.05	0.05	0.05	-
Recreation Coordinator	-	-	0.00	0.15	0.15
Administrative Analyst	-	0.20	0.20	0.15	-0.05
TOTALS	0.00	0.25	0.25	0.35	0.10

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ -	\$ 17,241	\$ 17,000	\$ 17,000	\$ 25,432	\$ 8,432	49.6%
Retirement	\$ -	\$ 850	\$ 933	\$ 933	\$ 1,614	\$ 681	73.0%
Workers Comp	\$ -	\$ 160	\$ 158	\$ 158	\$ 375	\$ 217	137.3%
Med/Den/Life Ins	\$ -	\$ 2,890	\$ 3,966	\$ 3,966	\$ 6,499	\$ 2,533	63.9%
SUI	\$ -	\$ 60	\$ 55	\$ 55	\$ 79	\$ 24	43.6%
FICA	\$ -	\$ 1,271	\$ 1,301	\$ 1,301	\$ 1,946	\$ 645	49.6%
Advertising	\$ -	\$ -	\$ -	\$ -	\$ 1,160	\$ 1,160	100.0%
Communications	\$ -	\$ -	\$ -	\$ -	\$ 540	\$ 540	100.0%
Professional Services	\$ -	\$ 74,651	\$ 94,050	\$ 60,650	\$ 45,050	\$ (49,000)	-52.1%
Mayors Cup	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)	-100.0%
TOTALS	\$ -	\$ 97,123	\$ 119,463	\$ 86,063	\$ 82,695	\$ (36,768)	-30.8%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 - General Fund	\$ -	\$ 97,123	\$ 119,463	\$ 86,063	\$ 82,695	\$ (36,768)	100.0%
TOTALS	\$ -	\$ 97,123	\$ 119,463	\$ 86,063	\$ 82,695	\$ (36,768)	100.0%

TOP FIVE EXPENDITURES



RECREATION DEPARTMENT

AQUATICS Fiscal Year 2020-2021

POSITION INFORMATION

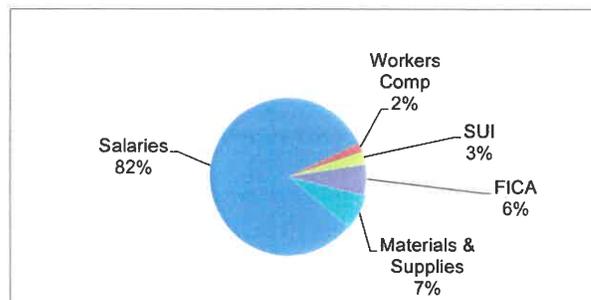
Authorized Positions	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Recreation Supervisor	0.05	0.05	0.05	0.05	-
Administrative Analyst	0.05	-	-	-	-
Various Seasonal / Pool Mgr / Asst Pool Mgr	10.00	10.00	10.00	10.00	-
TOTALS	10.10	10.05	10.05	10.05	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 89,266	\$ 88,979	\$ 94,127	\$ 62,227	\$ 59,660	\$ (34,467)	-36.6%
Retirement	\$ 424	\$ 354	\$ 420	\$ 420	\$ 522	\$ 102	24.3%
Workers Comp	\$ 786	\$ 2,158	\$ 2,278	\$ 2,278	\$ 1,353	\$ (925)	-40.6%
Med/Den/Life Ins	\$ 153	\$ 1,875	\$ 86	\$ 86	\$ 86	\$ -	0.0%
SUI	\$ 3,351	\$ 2,809	\$ 3,067	\$ 3,067	\$ 1,878	\$ (1,189)	-38.8%
FICA	\$ 6,829	\$ 6,807	\$ 7,201	\$ 7,201	\$ 4,564	\$ (2,637)	-36.6%
Materials & Supplies	\$ 5,205	\$ 5,244	\$ 9,000	\$ 9,000	\$ 5,400	\$ (3,600)	-40.0%
Clothing	\$ 1,090	\$ 559	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
Advertising	\$ -	\$ -	\$ -	\$ -	\$ 160	\$ 160	100.0%
Communications	\$ 515	\$ 484	\$ 540	\$ 540	\$ 540	\$ -	0.0%
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200	100.0%
Training/Travel/Conference	\$ 464	\$ 1,832	\$ 1,250	\$ 1,250	\$ 1,200	\$ (50)	-4.0%
Mayors Cup	\$ -	\$ -	\$ 2,550	\$ 2,550	\$ -	\$ (2,550)	-100.0%
TOTALS	\$ 108,083	\$ 111,102	\$ 121,519	\$ 89,619	\$ 77,563	\$ (43,956)	-36.2%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 - General Fund	\$ 108,083	\$ 111,102	\$ 121,519	\$ 89,619	\$ 77,563	\$ (43,956)	100.0%
TOTALS	\$ 108,083	\$ 111,102	\$ 121,519	\$ 89,619	\$ 77,563	\$ (43,956)	100.0%

TOP FIVE EXPENDITURES





Community Development Department

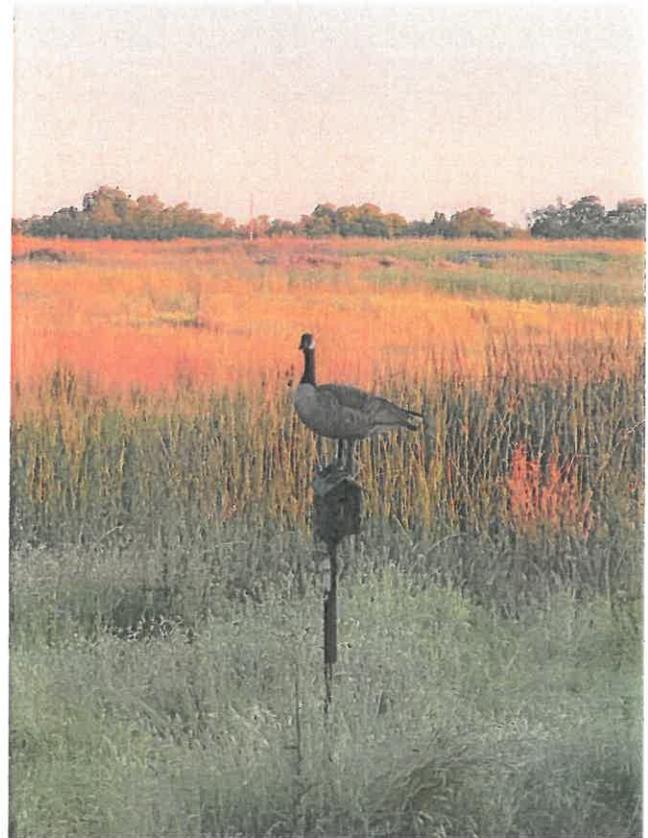
Department Description

The Community Development Department (CDD) is manages all new development and building activities. This includes operations within four divisions: Administration, Planning, Building, and Engineering.

The Community Development Department Administration Division provides direction, coordination, and support for department operations.

The Building Division is responsible for the review and processing of building permit submittals for existing structure modification and new construction, plan review, field inspection, and is responsible for ensuring all permitted activities are compliant with applicable building codes. The Building Division also has the responsibility for abatement of non-compliant and/or dangerous structures.

The Planning and Engineering divisions manage and process entitlement applications such as conditional use permits, general development plans, design review ,and tentative maps. The division is also responsible for environmental review when required and long range planning strategy including development of the City's General Plan and other key policy documents to help guide the City's future developments.



Bird House, by Gary Hobgood– Love Lincoln Challenge 2020

Department Divisions

Administration	Planning	Building	Engineering
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2020-21 Goals

- **Economic Development:** Secure additional funding from HCD to help support funding for Housing Element update. (Planning)
- **Economic Development:** Secure funding from SACOG to further housing opportunities - accessory dwelling unit and housing zoning updates. (Planning)
- **Organizational Efficiency:** Continuing education. (Building)
- **Organizational Efficiency:** Update the Building Division website. (Building)
- **Organizational Efficiency:** Streamline Building Permit process. (Building and Administration)
- **Organizational Efficiency:** Streamline Land Development Engineering process. (Engineering)
- **Organizational Efficiency:** General Plan Annual Report (Planning)
- **Organizational Efficiency:** Housing Element Annual Report (Planning)
- **Organizational Efficiency:** Zoning Code Amendments to support new opportunities for both new and existing business (Administration and Planning)



Community Development Department

2019-20 Accomplishments

- Securing State Housing Community Development SB 2 grant funds to further housing needs in the City by creating a one-stop planning portal. (Planning)
- Entitlement approval La Quinta, the City's second hotel. (Planning)
- Establishing an emergency generator policy to assist during PSPS. (Planning)
- Formation of an Affordable Housing task force - establishing policy goals. (Planning)
- Commencement of the City's Housing Element update. (Planning)
- Completing the building code updates. (Building)
- Successful recruitment of two Engineering positions (Engineering)
- Implemented Master Fee Schedule Update (Administration)

COMMUNITY DEVELOPMENT

Fiscal Year 2020-2021

AUTHORIZED POSITION INFORMATION

SECTION	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
ADMINISTRATION	11.00	11.00	11.00	11.00	-
PLANNING	4.00	3.00	3.00	3.00	-
BUILDING	2.00	2.00	2.00	2.00	-
ENGINEERING	2.00	2.00	2.00	3.00	1.00
TOTALS	19.00	18.00	18.00	19.00	1.00

DEPARTMENT BUDGET SUMMARY

SECTION EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	% of Change
ADMINISTRATION	\$ 486,200	\$ 621,568	\$ 607,964	\$ 548,964	\$ 586,868	-3.5%
PLANNING	\$ 577,666	\$ 360,709	\$ 532,721	\$ 539,381	\$ 531,010	-0.3%
BUILDING	\$ 750,187	\$ 652,342	\$ 696,325	\$ 755,325	\$ 472,749	-32.1%
ENGINEERING	\$ 258,499	\$ 174,290	\$ 298,224	\$ 333,224	\$ 447,825	50.2%
TOTALS	\$ 2,072,552	\$ 1,808,909	\$ 2,135,234	\$ 2,176,894	\$ 2,038,452	-4.5%

EXPENDITURE CATEGORIES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	% of Total
Salaries	\$ 983,611	\$ 879,108	\$ 1,017,475	\$ 1,052,475	\$ 1,182,766	58.0%
Retirement	\$ 49,162	\$ 35,608	\$ 50,322	\$ 50,322	\$ 67,957	3.3%
Pension Obligation	\$ 60,441	\$ 48,668	\$ 21,056	\$ 21,056	\$ 25,592	1.3%
Workers Comp	\$ 5,664	\$ 12,070	\$ 15,612	\$ 15,612	\$ 16,338	0.8%
OPEB Unfunded Liability	\$ 76,080	\$ 65,934	\$ 67,378	\$ 67,378	\$ 36,432	1.8%
Med/Den/Life Ins	\$ 120,591	\$ 108,031	\$ 155,539	\$ 155,539	\$ 184,847	9.1%
SUI	\$ 4,262	\$ 3,848	\$ 2,904	\$ 2,904	\$ 3,143	0.2%
FICA	\$ 72,790	\$ 64,726	\$ 76,858	\$ 76,858	\$ 89,547	4.4%
Insurance	\$ 63,073	\$ 23,325	\$ 30,635	\$ 30,635	\$ -	0.0%
Materials & Supplies	\$ 7,787	\$ 1,656	\$ 11,850	\$ 11,850	\$ 9,850	0.5%
Fuel & Oil	\$ 1,695	\$ 1,036	\$ 1,500	\$ 1,500	\$ 1,500	0.1%
Uniforms / Clothing	\$ 865	\$ 136	\$ 1,300	\$ 1,300	\$ 1,000	0.0%
Advertising	\$ -	\$ -	\$ 400	\$ 400	\$ 200	0.0%
Communications	\$ 5,912	\$ 3,195	\$ 4,015	\$ 4,015	\$ 2,035	0.1%
Lease Expense	\$ 2,960	\$ 3,164	\$ 4,400	\$ 4,400	\$ 4,400	0.2%
Professional Services	\$ 592,855	\$ 531,214	\$ 616,600	\$ 623,260	\$ 354,240	17.4%
Membership/Dues	\$ 2,584	\$ 1,511	\$ 7,790	\$ 7,790	\$ 7,105	0.3%
Training/Travel/Conf/Mtgs	\$ 846	\$ 4,054	\$ 26,200	\$ 26,200	\$ 28,100	1.4%
Regulatory Fees	\$ 13,274	\$ 13,224	\$ 15,000	\$ 15,000	\$ 15,000	0.7%
Planning Commission	\$ 8,100	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	0.4%
TOTALS	\$ 2,072,552	\$ 1,808,909	\$ 2,135,234	\$ 2,176,894	\$ 2,038,452	100.0%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	% of Change
#100 - General Fund	\$ 839,998	\$ 673,007	\$ 817,572	\$ 817,572	\$ 690,719	-15.5%
#248 - Development Svcs	\$ 1,232,554	\$ 1,135,902	\$ 1,317,662	\$ 1,359,322	\$ 1,347,733	2.3%
TOTALS	\$ 2,072,552	\$ 1,808,909	\$ 2,135,234	\$ 2,176,894	\$ 2,038,452	-4.5%

COMMUNITY DEVELOPMENT

ADMINISTRATION Fiscal Year 2020-2021

POSITION INFORMATION

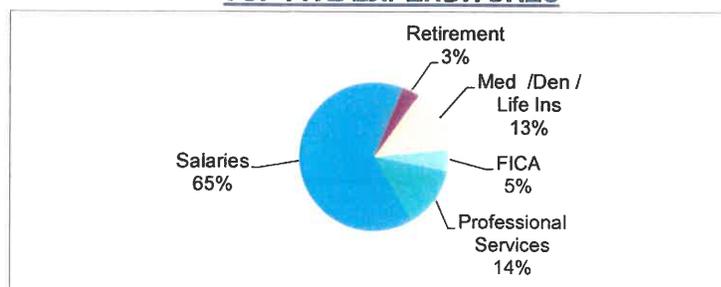
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Proposed	FTE Change
Community Development Director	1.00	1.00	1.00	1.00	-
Administrative Analyst I / II / Senior	1.00	1.00	1.00	1.00	-
Permit Technician	-	-	1.00	1.00	-
Office Assistant I / II / Senior	2.00	2.00	1.00	1.00	-
Planning Commissioners	7.00	7.00	7.00	7.00	-
TOTALS	11.00	11.00	11.00	11.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 295,819	\$ 418,958	\$ 340,848	\$ 340,848	\$ 347,548	\$ 6,700	2.0%
Retirement	\$ 9,805	\$ 12,587	\$ 16,350	\$ 16,350	\$ 19,139	\$ 2,789	17.1%
Pension Obligation	\$ 12,102	\$ 284	\$ 412	\$ 412	\$ 880	\$ 468	113.6%
Workers Comp	\$ 2,116	\$ 4,864	\$ 4,540	\$ 4,540	\$ 4,265	\$ (275)	-6.1%
OPEB Unfunded Liability	\$ 25,360	\$ 23,976	\$ 24,501	\$ 24,501	\$ 12,144	\$ (12,357)	-50.4%
Med /Den / Life Ins	\$ 43,263	\$ 55,392	\$ 65,493	\$ 65,493	\$ 72,025	\$ 6,532	10.0%
SUI	\$ 1,808	\$ 1,699	\$ 1,238	\$ 1,238	\$ 1,238	\$ -	0.0%
FICA	\$ 21,889	\$ 30,686	\$ 25,096	\$ 25,096	\$ 25,903	\$ 807	3.2%
Insurance	\$ 21,398	\$ 8,402	\$ 10,486	\$ 10,486	\$ -	\$ (10,486)	-100.0%
Materials & Supplies	\$ -	\$ -	\$ 400	\$ 400	\$ 400	\$ -	0.0%
Communications	\$ 1,200	\$ 923	\$ 1,200	\$ 1,200	\$ 326	\$ (874)	-72.8%
Lease Expense	\$ 2,960	\$ 3,164	\$ 4,400	\$ 4,400	\$ 4,400	\$ -	0.0%
Professional Services	\$ 26,383	\$ 38,870	\$ 86,600	\$ 27,600	\$ 73,100	\$ (13,500)	-15.6%
Membership/Dues	\$ 723	\$ -	\$ 1,800	\$ 1,800	\$ 1,500	\$ (300)	-16.7%
Training/Travel/Conf/Mtgs	\$ -	\$ 139	\$ 1,200	\$ 1,200	\$ 600	\$ (600)	-50.0%
Regulatory Fees	\$ 13,274	\$ 13,224	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
Planning Commission	\$ 8,100	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	\$ -	0.0%
TOTALS	\$ 486,200	\$ 621,568	\$ 607,964	\$ 548,964	\$ 586,868	\$ (21,096)	-3.5%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 General Fund	\$ 211,802	\$ 258,576	\$ 265,151	\$ 236,151	\$ 219,417	\$ (45,734)	37.4%
#248 Development Svcs Fund	\$ 274,398	\$ 362,992	\$ 342,813	\$ 312,813	\$ 367,451	\$ 24,638	62.6%
TOTALS	\$ 486,200	\$ 621,568	\$ 607,964	\$ 548,964	\$ 586,868	\$ (21,096)	100.0%

TOP FIVE EXPENDITURES



COMMUNITY DEVELOPMENT

PLANNING Fiscal Year 2020-2021

POSITION INFORMATION

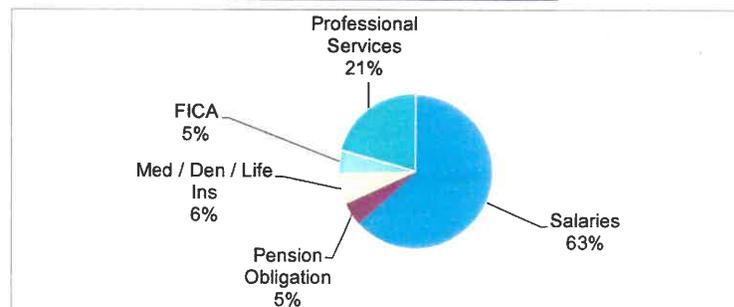
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Proposed	FTE Change
Planning Manager	1.00	1.00	1.00	1.00	-
Associate / Senior Planner	2.00	2.00	2.00	2.00	-
Code Enforcement Officer II	1.00	-	-	-	-
Code Enforcement Officer (seasonal)	-	-	-	-	-
TOTALS	4.00	3.00	3.00	3.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 288,797	\$ 199,120	\$ 266,792	\$ 266,792	\$ 305,520	\$ 38,728	14.5%
Retirement	\$ 18,712	\$ 13,076	\$ 17,736	\$ 17,736	\$ 22,467	\$ 4,731	26.7%
Pension Obligation	\$ 24,170	\$ 18,282	\$ 20,076	\$ 20,076	\$ 23,852	\$ 3,776	18.8%
Workers Comp	\$ 701	\$ 1,708	\$ 1,201	\$ 1,201	\$ 1,250	\$ 49	4.1%
OPEB Unfunded Liability	\$ 25,360	\$ 17,982	\$ 18,375	\$ 18,375	\$ 9,108	\$ (9,267)	-50.4%
Med / Den / Life Ins	\$ 45,530	\$ 35,944	\$ 46,578	\$ 46,578	\$ 31,625	\$ (14,953)	-32.1%
SUI	\$ 924	\$ 832	\$ 714	\$ 714	\$ 714	\$ -	0.0%
FICA	\$ 20,916	\$ 14,408	\$ 20,410	\$ 20,410	\$ 23,121	\$ 2,711	13.3%
Insurance	\$ 16,370	\$ 7,416	\$ 8,504	\$ 8,504	\$ -	\$ (8,504)	-100.0%
Materials & Supplies	\$ 5,828	\$ 178	\$ 5,000	\$ 5,000	\$ 4,000	\$ (1,000)	-20.0%
Communications	\$ 1,444	\$ 583	\$ 435	\$ 435	\$ 853	\$ 418	96.1%
Professional Services	\$ 126,435	\$ 48,970	\$ 120,000	\$ 126,660	\$ 100,000	\$ (20,000)	-16.7%
Membership/Dues	\$ 1,506	\$ 1,256	\$ 2,900	\$ 2,900	\$ 3,000	\$ 100	3.4%
Training/Travel/Conf/Mtgs	\$ 846	\$ 954	\$ 4,000	\$ 4,000	\$ 5,500	\$ 1,500	37.5%
Fuel & Oil	\$ 127	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 577,666	\$ 360,709	\$ 532,721	\$ 539,381	\$ 531,010	\$ (1,711)	-0.3%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 - General Fund	\$ 196,088	\$ 96,299	\$ 140,373	\$ 140,373	\$ 146,502	\$ 6,129	27.6%
#248 Development Svcs Fund	\$ 381,578	\$ 264,410	\$ 392,348	\$ 399,008	\$ 384,508	\$ (7,840)	72.4%
TOTALS	\$ 577,666	\$ 360,709	\$ 532,721	\$ 539,381	\$ 531,010	\$ (1,711)	100.0%

TOP FIVE EXPENDITURES



COMMUNITY DEVELOPMENT

ENGINEERING Fiscal Year 2020-2021

POSITION INFORMATION

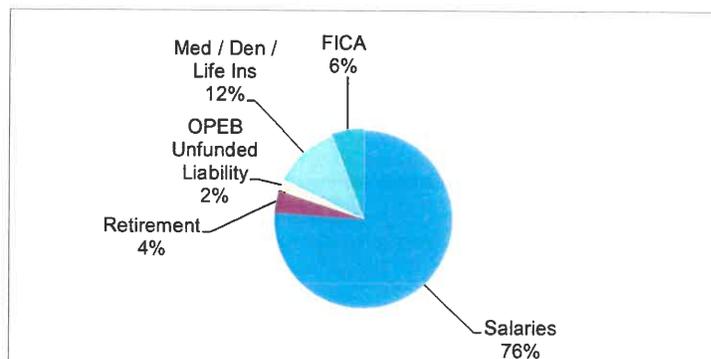
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Proposed	FTE Change
Engineering Manager	-	-	1.00	1.00	-
Assistant / Senior Engineer	2.00	2.00	1.00	2.00	1.00
TOTALS	2.00	2.00	2.00	3.00	1.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 187,016	\$ 131,239	\$ 209,512	\$ 244,512	\$ 328,061	\$ 118,549	56.6%
Retirement	\$ 6,967	\$ 5,010	\$ 8,349	\$ 8,349	\$ 16,924	\$ 8,575	102.7%
Pension Obligation	\$ 177	\$ 226	\$ 128	\$ 128	\$ 516	\$ 388	303.1%
Workers Comp	\$ 1,646	\$ 3,057	\$ 5,071	\$ 5,071	\$ 6,315	\$ 1,244	24.5%
OPEB Unfunded Liability	\$ 12,680	\$ 11,988	\$ 12,251	\$ 12,251	\$ 9,108	\$ (3,143)	-25.7%
Med / Den / Life Ins	\$ 10,102	\$ 9,299	\$ 27,176	\$ 27,176	\$ 51,287	\$ 24,111	88.7%
SUI	\$ 914	\$ 238	\$ 476	\$ 476	\$ 715	\$ 239	50.2%
FICA	\$ 14,150	\$ 9,831	\$ 16,028	\$ 16,028	\$ 25,097	\$ 9,069	56.6%
Insurance	\$ 16,168	\$ 3,402	\$ 5,683	\$ 5,683	\$ -	\$ (5,683)	-100.0%
Materials & Supplies	\$ -	\$ -	\$ 450	\$ 450	\$ 450	\$ -	0.0%
Communications	\$ -	\$ -	\$ -	\$ -	\$ 437	\$ 437	100.0%
Professional Services	\$ 8,679	\$ -	\$ 10,000	\$ 10,000	\$ 5,000	\$ (5,000)	-50.0%
Membership/Dues	\$ -	\$ -	\$ 2,100	\$ 2,100	\$ 1,915	\$ (185)	-8.8%
Training/Travel/Conf/Mtgs	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 2,000	\$ 1,000	100.0%
TOTALS	\$ 258,499	\$ 174,290	\$ 298,224	\$ 333,224	\$ 447,825	\$ 149,601	50.2%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 - General Fund	\$ 63,389	\$ 43,547	\$ 71,501	\$ 71,501	\$ 109,707	\$ 38,206	24.5%
#248 - Development Svcs	\$ 195,110	\$ 130,743	\$ 226,723	\$ 261,723	\$ 338,118	\$ 111,395	75.5%
TOTALS	\$ 258,499	\$ 174,290	\$ 298,224	\$ 333,224	\$ 447,825	\$ 149,601	100.0%

TOP FIVE EXPENDITURES



COMMUNITY DEVELOPMENT

BUILDING Fiscal Year 2020-2021

POSITION INFORMATION

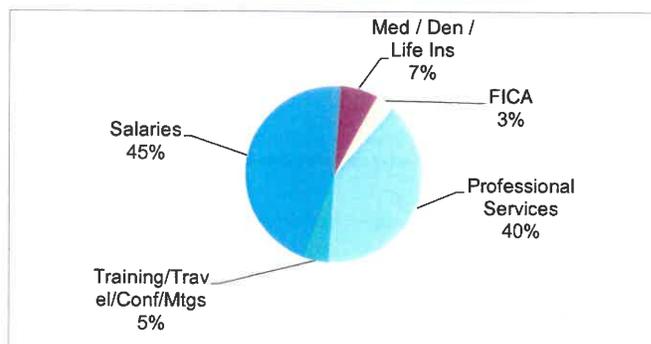
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Proposed	FTE Change
Chief Building Inspector	1.00	1.00	1.00	1.00	-
Building Inspector I / II / III	1.00	1.00	1.00	1.00	-
TOTALS	2.00	2.00	2.00	2.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 211,979	\$ 129,791	\$ 200,323	\$ 200,323	\$ 201,637	\$ 1,314	0.7%
Retirement	\$ 13,678	\$ 4,936	\$ 7,887	\$ 7,887	\$ 9,427	\$ 1,540	19.5%
Pension Obligation	\$ 23,992	\$ 29,876	\$ 440	\$ 440	\$ 344	\$ (96)	-21.8%
Workers Comp	\$ 1,201	\$ 2,441	\$ 4,800	\$ 4,800	\$ 4,508	\$ (292)	-6.1%
OPEB Unfunded Liability	\$ 12,680	\$ 11,988	\$ 12,251	\$ 12,251	\$ 6,072	\$ (6,179)	-50.4%
Med / Den / Life Ins	\$ 21,696	\$ 7,395	\$ 16,292	\$ 16,292	\$ 29,910	\$ 13,618	83.6%
SUI	\$ 616	\$ 1,079	\$ 476	\$ 476	\$ 476	\$ -	0.0%
FICA	\$ 15,835	\$ 9,801	\$ 15,324	\$ 15,324	\$ 15,426	\$ 102	0.7%
Insurance	\$ 9,137	\$ 4,105	\$ 5,962	\$ 5,962	\$ -	\$ (5,962)	-100.0%
Materials & Supplies	\$ 1,959	\$ 1,478	\$ 6,000	\$ 6,000	\$ 5,000	\$ (1,000)	-16.7%
Fuel & Oil	\$ 1,568	\$ 1,036	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
Uniforms / Clothing	\$ 865	\$ 136	\$ 1,300	\$ 1,300	\$ 1,000	\$ (300)	-23.1%
Advertising			\$ 400	\$ 400	\$ 200	\$ (200)	-50.0%
Communications	\$ 3,268	\$ 1,689	\$ 2,380	\$ 2,380	\$ 419	\$ (1,961)	-82.4%
Professional Services	\$ 431,358	\$ 443,374	\$ 400,000	\$ 459,000	\$ 176,140	\$ (223,860)	-56.0%
Membership/Dues	\$ 355	\$ 256	\$ 990	\$ 990	\$ 690	\$ (300)	-30.3%
Training/Travel/Conf/Mtgs	\$ -	\$ 2,962	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
TOTALS	\$ 750,187	\$ 652,342	\$ 696,325	\$ 755,325	\$ 472,749	\$ (223,576)	-32.1%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 - General Fund	\$ 368,719	\$ 274,585	\$ 340,547	\$ 369,547	\$ 215,093	\$ (125,454)	45.5%
#248 Development Svcs Fund	\$ 381,468	\$ 377,757	\$ 355,778	\$ 385,778	\$ 257,656	\$ (98,122)	54.5%
TOTALS	\$ 750,187	\$ 652,342	\$ 696,325	\$ 755,325	\$ 472,749	\$ (223,576)	100.0%

TOP FIVE EXPENDITURES





Public Works Department

Department Description

The Public Works Department provides infrastructure, public health and safety management services to the community. The Department includes design, operations and maintenance for the majority of City facilities and City delivered services. These services are administered through the Department’s operating areas, including Engineering, Water Quality, Streets/ Water Distribution, Wastewater Collection and Treatment, Parks/Open-Space, Facilities, Solid Waste, Fleet, Airport, Transit, and Administration.



Tank 3 Roof Pour, Public Works Department

The Department operates facilities that are critical to maintain public health and welfare and services that are very highly regulated by State and Federal government agencies. The nature of the functions overseen by Public Works requires a significant level of interaction with internal and external customers, including citizens, businesses, other City departments, and other users of City facilities. The direct customer contact provides substantial and immediate feedback, and staff has a high commitment to customer service.

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 divisions staff performs final review following initial review and conditioning by Community Development, and approves all new infrastructure improvements for conformance to adopted standards. The Engineering also develops, implements and oversees the capital improvement program for public infrastructure; inspects the construction of 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.

The majority of the Department operations are funded through enterprise funds or through restricted funds with very little General Fund revenue. Due to the economic downturn, virtually all the operating areas have been performing with reduced staffing, which limits our ability to provide the optimum level of service. Individual operating areas have worked to minimize the day-to-day impact on all of our customers. However, the reduced resources have resulted in an increasing backlog of deferred maintenance and infrastructure investment.

Department Divisions

Administration

Solid Waste

Airport

Engineering

Streets

Facilities

Water

Parks

Fleet

Wastewater

Transit



Public Works Department

2020-21 Goals

- **Infrastructure and Organizational Efficiency:** Complete Prop 218 process and implement new utility rates for Wastewater and Solid Waste.
- **Infrastructure and Economic Development:** Complete public hearing process to implement Update to Public Facilities Element.
- **Economic Development:** Complete negotiations for Fixed Based Operator for Lincoln Regional Airport to set in place the process to make the airport fiscally sustainable and an economic generating asset for the City.
- **Economic Development and Infrastructure:** Continue to provide superior service for environmental utilities, transportation, recreation and fleet services as a critical element necessary for the health and well being of the residents of the City and to foster business and economic development.
- **Infrastructure:** Adopt a Trash Capture Work Plan as required by the City's storm water permit and initiate phase 1 implementation as a pilot project to determine best alternatives for trash capture devices.
- **Economic Development:** Continue to seek out opportunities for improved revenue generation for City facilities.
- **Infrastructure:** Complete design and initiate construction for new park on Brentford Circle adjacent to Leaman Elementary.
- **Infrastructure:** Complete design and initiate construction for Phase 3 of Aitken Park.
- Clean up dead oak trees, and perform trimming and raising of canopy of oak trees throughout all City open spaces.
- **Infrastructure and Organizational Efficiency:** Initiate implementation of AMI for all City water meters.
- **Infrastructure:** Complete replacement of approximately 3,000 lf of water distribution mains on East Avenue.
- **Infrastructure:** Initiate construction of East Joiner Widening project.
- **Infrastructure:** Completed update of the City of Lincoln Public Facilities Improvement Standards
- **Infrastructure:** Completed the City of Lincoln Reclaimed Water Master Plan

2019-20 Accomplishments

- ~5,100 LF (1.0 mile) replaced water main
- 11 Fire Hydrants replaced
- 92 water service laterals replace
- ~6,520 LF (1.23 miles) replace sewer main 6"-15"
- 19 Manholes replaced
- 106 sewer service laterals replaced
- 1.9 billion gallons of wastewater treated
- 684 million gallons of reclaimed water used for irrigation purposes
- 46 million gallons of reclaimed water used to offset potable water usage
- Completed 12 capital improvement projects with a combined value of \$12.4 million
- Collected 25,000 tons of municipal solid waste and 6,000 tons of green waste
- Responded to 5,178 Work Orders for service in Water, Wastewater, Streets, Solid Waste, Parks, Facilities, Streetscape and Open Space

PUBLIC WORKS

Fiscal Year 2020-2021

DEPARTMENT OVERVIEW

SECTION	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
ADMINISTRATION	6.50	7.00	6.50	6.50	-
ENGINEERING	6.50	7.50	5.00	5.00	-
WATER	7.60	8.35	9.10	9.10	-
WASTEWATER	6.50	6.50	7.00	7.00	-
SOLID WASTE	14.00	15.00	15.00	15.00	-
STREETS	7.65	7.90	7.90	7.90	-
PARKS	4.25	5.25	4.50	4.50	-
TRANSIT	2.00	1.00	-	-	-
AIRPORT FACILITIES	1.25	2.00	1.00	1.50	0.50
FLEET	2.75	1.50	2.50	2.50	-
TOTALS	64.50	67.50	64.00	64.50	0.50

DEPARTMENT BUDGET SUMMARY

SECTION EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	% of Change
ADMINISTRATION	\$ 698,645	\$ 710,121	\$ 911,848	\$ 896,148	\$ 1,124,474	23.3%
ENGINEERING	\$ 1,822,284	\$ 1,707,499	\$ 2,284,010	\$ 2,376,222	\$ 2,188,674	-4.2%
WATER	\$ 9,235,363	\$ 10,354,931	\$ 11,170,452	\$ 11,937,491	\$ 12,236,967	9.5%
WASTEWATER	\$ 7,496,635	\$ 7,895,969	\$ 9,204,755	\$ 9,173,039	\$ 9,021,040	-2.0%
SOLID WASTE	\$ 4,700,584	\$ 3,862,431	\$ 4,892,715	\$ 4,896,069	\$ 4,249,749	-13.1%
STREETS	\$ 2,150,278	\$ 1,878,459	\$ 2,572,366	\$ 2,634,178	\$ 2,535,297	-1.4%
PARKS	\$ 3,464,834	\$ 2,909,335	\$ 3,448,026	\$ 3,528,278	\$ 2,954,790	-14.3%
TRANSIT	\$ 666,379	\$ 634,783	\$ 664,870	\$ 664,870	\$ 660,000	-0.7%
AIRPORT	\$ 1,173,545	\$ 1,101,734	\$ 1,034,985	\$ 1,059,520	\$ 994,015	-4.0%
FACILITIES	\$ 1,155,078	\$ 1,045,760	\$ 1,337,650	\$ 1,356,492	\$ 1,406,849	5.2%
FLEET	\$ 1,002,104	\$ 1,090,770	\$ 1,323,275	\$ 1,378,641	\$ 1,362,245	2.9%
TOTALS	\$ 33,565,729	\$ 33,191,791	\$ 38,844,952	\$ 39,900,948	\$ 38,734,101	-0.3%

EXPENDITURE CATEGORIES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	% of Total
Salaries	\$ 4,193,706	\$ 4,471,528	\$ 4,504,050	\$ 4,556,982	\$ 5,068,157	13.1%
Retirement	\$ 246,945	\$ 270,006	\$ 305,667	\$ 305,667	\$ 366,894	0.9%
Pension Obligation	\$ 452,837	\$ 532,495	\$ 635,451	\$ 635,451	\$ 703,150	1.8%
Workers Comp	\$ 210,449	\$ 293,382	\$ 296,332	\$ 296,332	\$ 305,037	0.8%
OPEB Unfunded Liability	\$ 181,007	\$ 383,616	\$ 373,627	\$ 373,627	\$ 185,166	0.5%
Med/Den/Life Ins	\$ 787,611	\$ 815,614	\$ 826,858	\$ 826,858	\$ 874,410	2.3%
SUI	\$ 66,167	\$ 71,498	\$ 46,910	\$ 46,910	\$ 48,520	0.1%
FICA	\$ 260,632	\$ 267,385	\$ 313,019	\$ 313,019	\$ 347,220	0.9%
Insurance	\$ 237,585	\$ 112,577	\$ 169,503	\$ 238,138	\$ -	0.0%
Materials & Supplies	\$ 1,275,109	\$ 1,219,219	\$ 2,106,725	\$ 2,350,426	\$ 2,230,638	5.8%
Fuel	\$ 316,409	\$ 347,216	\$ 318,490	\$ 328,490	\$ 342,778	0.9%
Clothing	\$ 35,419	\$ 37,845	\$ 43,550	\$ 43,550	\$ 48,442	0.1%
Advertising	\$ 24,895	\$ 19,612	\$ 67,050	\$ 67,050	\$ 46,750	0.1%
Water Purchases	\$ 7,349,384	\$ 8,535,095	\$ 8,103,401	\$ 8,603,401	\$ 9,000,000	23.2%
Communications	\$ 107,022	\$ 104,580	\$ 120,292	\$ 123,792	\$ 120,159	0.3%
Equipment Maintenance	\$ 25,359	\$ 9,212	\$ 75,600	\$ 75,600	\$ 67,239	0.2%
Building Maintenance	\$ 56	\$ -	\$ 46,000	\$ 46,000	\$ 70,000	0.2%
Facility/Grounds Maintenance	\$ 1,142	\$ 1,552	\$ 3,500	\$ 3,500	\$ 3,500	0.0%

PUBLIC WORKS

Fiscal Year 2020-2021

EXPENDITURE CATEGORIES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	% of Total
Utilities	\$ 2,588,701	\$ 2,375,083	\$ 2,812,319	\$ 3,319,033	\$ 2,615,103	6.8%
Municipal Utilities	\$ 1,612,966	\$ 936,957	\$ 1,099,300	\$ 610,586	\$ 796,914	2.1%
Taxes	\$ 30,151	\$ 30,484	\$ 37,537	\$ 37,537	\$ 37,860	0.1%
Lease Expense	\$ 52,261	\$ 52,919	\$ 295,000	\$ 295,198	\$ 215,198	0.6%
Professional Services	\$ 3,821,754	\$ 3,471,120	\$ 5,955,925	\$ 6,104,246	\$ 6,044,935	15.6%
Membership/Dues	\$ 130,025	\$ 116,020	\$ 145,840	\$ 160,840	\$ 139,381	0.4%
Training/Travel/Conf/Mtgs	\$ 55,512	\$ 28,638	\$ 131,160	\$ 131,160	\$ 119,267	0.3%
Regulatory Fees	\$ 217,864	\$ 223,644	\$ 299,374	\$ 299,374	\$ 347,811	0.9%
Capital Outlay	\$ 2,198,999	\$ 806,021	\$ 1,152,400	\$ 1,143,889	\$ 130,500	0.3%
Treatment Plant Operations	\$ 4,546,567	\$ 5,057,364	\$ 5,742,977	\$ 5,742,977	\$ 5,482,460	14.2%
Disposal Fees	\$ 1,852,829	\$ 1,910,889	\$ 2,090,095	\$ 2,094,314	\$ 2,366,011	6.1%
Special Events	\$ -	\$ 11,842	\$ 37,000	\$ 37,000	\$ 35,600	0.1%
Airport Fuel	\$ 686,366	\$ 678,379	\$ 690,000	\$ 690,000	\$ 575,000	1.5%
TOTALS	\$ 33,565,729	\$ 33,191,791	\$ 38,844,952	\$ 39,900,948	\$ 38,734,101	100%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	% of Change
#100 - General Fund	\$ 569,883	\$ 798,511	\$ 985,286	\$ 995,286	\$ 1,299,769	31.9%
#221 - Streets Fund Gas Tax	\$ 604,035	\$ 614,422	\$ 842,558	\$ 885,558	\$ 755,950	-10.3%
#225 - PCWA - WCC	\$ -	\$ -	\$ -	\$ 39,303	\$ -	100.0%
#223 - Street Fund	\$ 1,353,231	\$ 966,907	\$ 1,375,372	\$ 1,344,860	\$ 1,939,848	41.0%
#247 - PFE Drainage	\$ 2,020	\$ 2,172	\$ 2,080	\$ 2,080	\$ -	-100.0%
#248 - Development Svcs Fund	\$ 588,675	\$ 533,884	\$ 573,630	\$ 530,868	\$ 451,108	-21.4%
#250 - State Grant Funds	\$ 10,946	\$ -	\$ -	\$ -	\$ -	0.0%
#270-277 L&L / CFD	\$ 3,835,769	\$ 3,269,684	\$ 4,492,437	\$ 4,570,583	\$ 3,370,665	-25.0%
#278 - CFD 2010-1 PD/Fire	\$ -	\$ -	\$ -	\$ -	\$ 1,785	100.0%
#285 - CFD 2018-1 Maint.	\$ -	\$ -	\$ -	\$ -	\$ 77,921	100.0%
#286 - CFD 2018-2 Safety	\$ -	\$ -	\$ -	\$ -	\$ 24,914	100.0%
#290 - Oak Tree Mitigation Fund	\$ -	\$ 29,708	\$ 30,000	\$ 30,292	\$ 88,000	193.3%
#600 - Internal Svcs Fund	\$ 2,434,396	\$ 2,226,628	\$ 2,180,729	\$ 2,229,606	\$ 886,837	-59.3%
#710 - Water Fund	\$ 9,246,043	\$ 10,406,462	\$ 11,204,597	\$ 11,743,868	\$ 12,517,252	11.7%
#711 - Water Capital Replace	\$ 168,988	\$ 265,986	\$ 504,600	\$ 644,718	\$ 519,000	2.9%
#715 - Water Non-Operations	\$ 112,516	\$ 142,397	\$ 118,100	\$ 261,600	\$ 314,040	165.9%
#720 - Wastewater Fund	\$ 7,624,084	\$ 7,972,050	\$ 9,448,036	\$ 9,532,311	\$ 9,575,336	1.3%
#721 - Wastewater Capital Replacement	\$ 223,848	\$ 173,833	\$ 119,700	\$ 70,000	\$ 70,000	-41.5%
#725 - Wastewater Non-Operations	\$ 32,845	\$ 2,499	\$ -	\$ 40,000	\$ -	100.0%
#730 - Solid Waste Fund	\$ 3,331,705	\$ 3,583,841	\$ 4,255,142	\$ 4,268,925	\$ 5,037,219	18.4%
#731 - Solid Waste Capital Replacement	\$ 1,463,166	\$ 351,067	\$ 894,000	\$ 883,571	\$ 36,000	-96.0%
#735 - Solid Waste Non Operations	\$ 60,932	\$ 63,273	\$ 60,000	\$ 60,000	\$ 60,000	0.0%
#740 - Transit Fund	\$ 692,617	\$ 661,900	\$ 693,739	\$ 693,739	\$ 688,479	-0.8%
#750 - Airport Fund	\$ 1,210,030	\$ 1,126,567	\$ 1,064,946	\$ 1,073,781	\$ 1,019,977	-4.2%
TOTALS	\$ 33,565,729	\$ 33,191,791	\$ 38,844,952	\$ 39,900,948	\$ 38,734,100	-0.3%

PUBLIC WORKS

Administration Fiscal Year 2020-2021

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Public Services Director / City Engineer	1.00	1.00	1.00	1.00	-
Maintenance & Operations Manager	1.00	1.00	1.00	1.00	-
Environmental Services Manager	-	-	1.00	1.00	-
Purchasing Manager	-	1.00	-	-	-
Senior Administrative Analyst	1.00	1.00	1.00	1.00	-
Administrative Analyst	-	1.00	1.00	1.00	-
Office Assistant I / II / Senior	2.00	1.00	1.00	1.00	-
Seasonal Office Assistant (full-time equivalent)	1.50	1.00	0.50	0.50	-
TOTALS	6.50	7.00	6.50	6.50	0.00

BUDGET SUMMARY

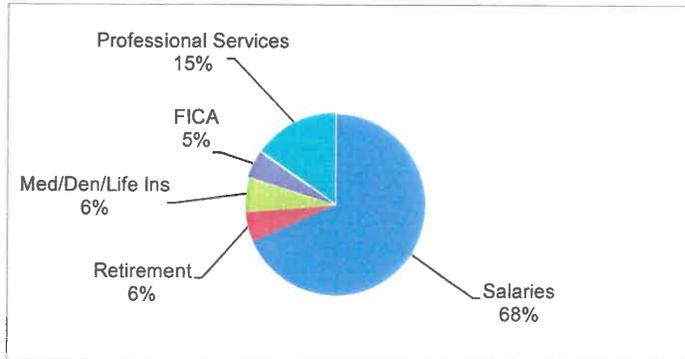
EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 500,663	\$ 506,129	\$ 625,612	\$ 609,912	\$ 682,180	\$ 56,568	9.0%
Retirement	\$ 22,921	\$ 24,293	\$ 42,915	\$ 42,915	\$ 53,601	\$ 10,686	24.9%
Pension Obligation	\$ 24,098	\$ 25,479	\$ 40,006	\$ 40,006	\$ 48,555	\$ 8,549	21.4%
Workers Comp	\$ 9,140	\$ 17,570	\$ 10,653	\$ 10,653	\$ 10,827	\$ 174	1.6%
OPEB Unfunded Liability	\$ 12,997	\$ 35,964	\$ 36,750	\$ 36,750	\$ 18,217	\$ (18,533)	-50.4%
Med/Den/Life Ins	\$ 46,575	\$ 38,264	\$ 56,196	\$ 56,196	\$ 60,682	\$ 4,486	8.0%
SUI	\$ 1,690	\$ 1,535	\$ 1,667	\$ 1,667	\$ 1,667	\$ -	0.0%
FICA	\$ 35,750	\$ 35,636	\$ 46,381	\$ 46,381	\$ 48,936	\$ 2,555	5.5%
Insurance	\$ 24,644	\$ 11,899	\$ 18,258	\$ 18,258	\$ -	\$ (18,258)	-100.0%
Materials & Supplies	\$ 6,199	\$ 3,205	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.0%
Fuel	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
Communications	\$ 4,612	\$ 4,706	\$ 4,980	\$ 4,980	\$ 5,045	\$ 65	1.3%
Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	100.0%
Taxes	\$ 2,020	\$ 2,172	\$ 2,080	\$ 2,080	\$ 2,400	\$ 320	15.4%
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 152,604	\$ 152,604	100.0%
Membership/Dues	\$ 980	\$ 75	\$ 3,350	\$ 3,350	\$ 1,660	\$ (1,690)	-50.4%
Training/Travel/Conf/Mtgs	\$ 6,356	\$ 3,195	\$ 14,000	\$ 14,000	\$ 27,100	\$ 13,100	93.6%
TOTALS	\$ 698,645	\$ 710,121	\$ 911,848	\$ 896,148	\$ 1,124,474	\$ 212,626	23.3%

PUBLIC WORKS

Administration Fiscal Year 2020-2021

<i>FUNDING SOURCES</i>	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#223 - Street Fund	\$ 90,812	\$ 120,335	\$ 133,120	\$ 133,120	\$ 140,863	\$ 7,743	12.5%
#247 - PFE Drainage	\$ 2,020	\$ 2,172	\$ 2,080	\$ 2,080	\$ -	\$ (2,080)	0.0%
#270-277 L&L / CFD	\$ 108,663	\$ 57,878	\$ 64,131	\$ 64,131	\$ 92,490	\$ 28,359	8.2%
#278 - CFD 2010-1 PD/Fire	\$ -	\$ -	\$ -	\$ -	\$ 1,785	\$ 1,785	0.2%
#285 - CFD 2018-1 Maint.	\$ -	\$ -	\$ -	\$ -	\$ 77,921	\$ 77,921	6.9%
#286 - CFD 2018-2 Safety	\$ -	\$ -	\$ -	\$ -	\$ 24,914	\$ 24,914	2.2%
#600 - Internal Services	\$ 60,478	\$ 43,556	\$ 31,330	\$ 31,330	\$ 44,805	\$ 13,475	4.0%
#710 - Water Operations	\$ 140,993	\$ 163,676	\$ 226,383	\$ 226,383	\$ 281,117	\$ 54,734	25.0%
#720 - Wastewater Operations	\$ 121,376	\$ 140,001	\$ 201,370	\$ 201,370	\$ 241,342	\$ 39,972	21.5%
#730 - Solid Waste Operations	\$ 111,580	\$ 130,552	\$ 194,604	\$ 194,604	\$ 173,920	\$ (20,684)	15.5%
#740 - Transit	\$ 26,238	\$ 27,117	\$ 28,869	\$ 28,869	\$ 28,479	\$ (390)	2.5%
#750 - Airport	\$ 36,485	\$ 24,833	\$ 29,961	\$ 14,261	\$ 16,838	\$ (13,123)	1.5%
TOTALS	\$ 698,645	\$ 710,121	\$ 911,848	\$ 896,148	\$ 1,124,474	\$ 212,626	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

ENGINEERING Fiscal Year 2020-2021

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Engineering Manager	-	-	1.00	1.00	-
Associate / Senior Engineer	3.00	3.00	2.00	2.00	-
Senior Administrative Analyst	1.00	1.00	-	-	-
Administrative Analyst	-	-	1.00	1.00	-
Construction Inspector	1.00	1.00	1.00	1.00	-
GIS Analyst I / II	1.00	2.00	-	-	-
Office Assistant	0.50	0.50	-	-	-
TOTALS	6.50	7.50	5.00	5.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 660,707	\$ 783,523	\$ 410,900	\$ 410,900	\$ 423,195	\$ 12,295	3.0%
Retirement	\$ 32,775	\$ 37,933	\$ 16,601	\$ 16,601	\$ 20,194	\$ 3,593	21.6%
Pension Obligation	\$ 24,027	\$ 29,268	\$ 604	\$ 604	\$ 1,160	\$ 556	92.1%
Workers Comp	\$ 11,258	\$ 23,448	\$ 8,094	\$ 8,094	\$ 7,568	\$ (526)	-6.5%
OPEB Annual Liability	\$ 34,870	\$ 47,952	\$ 30,626	\$ 30,626	\$ 15,179	\$ (15,447)	-50.4%
Med/Den/Life Ins	\$ 92,318	\$ 113,705	\$ 79,323	\$ 79,323	\$ 64,537	\$ (14,786)	-18.6%
SUI	\$ 3,566	\$ 2,297	\$ 1,370	\$ 1,370	\$ 1,370	\$ -	0.0%
FICA	\$ 46,969	\$ 55,603	\$ 30,912	\$ 30,912	\$ 32,115	\$ 1,203	3.9%
Insurance	\$ 20,982	\$ 16,674	\$ 24,010	\$ 31,894	\$ -	\$ (24,010)	-100.0%
Materials & Supplies	\$ 7,524	\$ 16,100	\$ 9,000	\$ 9,000	\$ 7,000	\$ (2,000)	-22.2%
Fuel and Oil	\$ 1,938	\$ 2,480	\$ 1,500	\$ 1,500	\$ 2,500	\$ 1,000	66.7%
Clothing	\$ 161	\$ -	\$ 600	\$ 600	\$ 600	\$ -	0.0%
Communications	\$ 3,768	\$ 4,132	\$ 3,420	\$ 3,420	\$ 1,158	\$ (2,262)	-66.1%
Equipment Maintenance	\$ 9,213	\$ 9,064	\$ 16,800	\$ 16,800	\$ 6,450	\$ (10,350)	-61.6%
Lease Expense	\$ 2,889	\$ 2,354	\$ 2,400	\$ 2,400	\$ 2,400	\$ -	0.0%
Professional Services	\$ 819,180	\$ 521,784	\$ 1,575,500	\$ 1,659,828	\$ 1,544,700	\$ (30,800)	-2.0%
Membership/Dues	\$ 4,734	\$ 1,958	\$ 3,090	\$ 3,090	\$ 3,798	\$ 708	22.9%
Training / Travel / Meetings	\$ 20,712	\$ 10,626	\$ 32,260	\$ 32,260	\$ 6,250	\$ (26,010)	-80.6%
Regulatory Fees	\$ 24,693	\$ 28,596	\$ 37,000	\$ 37,000	\$ 37,000	\$ -	0.0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 11,500	\$ 11,500	100.0%
TOTALS	\$ 1,822,284	\$ 1,707,499	\$ 2,284,010	\$ 2,376,222	\$ 2,188,674	\$ (95,336)	-4.2%

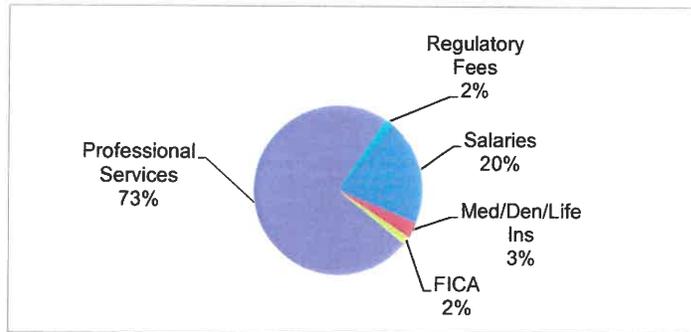
PUBLIC WORKS

ENGINEERING

Fiscal Year 2020-2021

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#223 Streets Fund	\$ 204,530	\$ 199,836	\$ 323,010	\$ 279,871	\$ 586,198	\$ 263,188	26.8%
#225 - PCWA - WCC		\$ -	\$ -	\$ 39,303	\$ -	\$ -	0.0%
#248 Development Svcs Fund	\$ 582,991	\$ 532,187	\$ 573,630	\$ 530,868	\$ 449,218	\$ (124,412)	20.5%
#250 - State Grant Fund	\$ 10,946	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#270 - 286 L&L / CFD	\$ 102,994	\$ 87,574	\$ 685,290	\$ 685,290	\$ 39,122	\$ (646,168)	1.8%
#600 Internal Service Fund	\$ 539,819	\$ 575,564	\$ 164,684	\$ 141,353	\$ 98,156	\$ (66,528)	4.5%
#710 Water Fund	\$ 54,902	\$ 168,758	\$ 253,962	\$ 263,312	\$ 612,743	\$ 358,781	28.0%
#715 Water Non-Operations	\$ 19,697	\$ 25,970	\$ -	\$ 46,500	\$ -	\$ -	0.0%
#720 Wastewater Fund	\$ 229,921	\$ 109,913	\$ 161,611	\$ 227,902	\$ 276,359	\$ 114,748	12.6%
#725 Wastewater Non-Ops	\$ 32,845	\$ 2,499	\$ -	\$ 40,000	\$ -	\$ -	0.0%
#730 Solid Waste Fund	\$ 43,639	\$ 5,198	\$ 121,823	\$ 121,823	\$ 126,878	\$ 5,055	5.8%
TOTALS	\$ 1,822,284	\$ 1,707,499	\$ 2,284,010	\$ 2,376,222	\$ 2,188,674	\$ (95,336)	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

WATER

Fiscal Year 2020-2021

POSITION INFORMATION

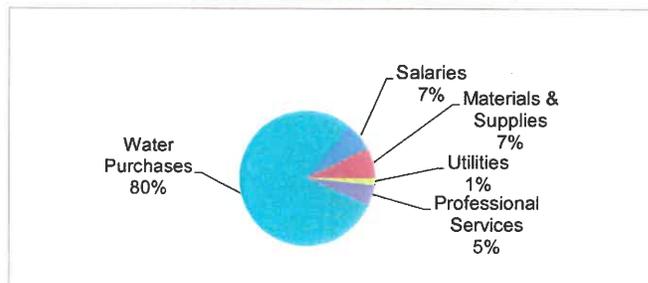
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Supervisor Water Facilities Operator	0.50	0.50	1.00	1.00	-
Water Tech I / II / Senior	5.00	5.00	6.00	6.00	-
Maintenance Worker I / II / Senior	2.10	2.85	2.10	2.10	-
TOTALS	7.60	8.35	9.10	9.10	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 518,235	\$ 531,971	\$ 674,544	\$ 692,544	\$ 760,492	\$ 85,948	12.7%
Retirement	\$ 33,630	\$ 36,788	\$ 57,092	\$ 57,092	\$ 66,260	\$ 9,168	16.1%
Pension Obligation	\$ 80,970	\$ 96,118	\$ 148,542	\$ 148,542	\$ 162,903	\$ 14,361	9.7%
Workers Comp	\$ 34,514	\$ 45,042	\$ 63,181	\$ 63,181	\$ 62,672	\$ (509)	-0.8%
OPEB Unfunded Liability	\$ -	\$ 50,949	\$ 58,188	\$ 58,188	\$ 28,842	\$ (29,346)	-50.4%
Med/Den/Life Ins	\$ 99,483	\$ 106,677	\$ 125,837	\$ 125,837	\$ 141,005	\$ 15,168	12.1%
SUI	\$ 2,341	\$ 1,690	\$ 2,047	\$ 2,047	\$ 2,047	\$ -	0.0%
FICA	\$ 37,459	\$ 38,085	\$ 51,603	\$ 51,603	\$ 58,178	\$ 6,575	12.7%
Insurance	\$ 29,595	\$ 12,734	\$ 25,628	\$ 37,549	\$ -	\$ (25,628)	-100.0%
Materials & Supplies	\$ 325,865	\$ 348,357	\$ 689,900	\$ 885,400	\$ 810,740	\$ 120,840	17.5%
Fuel and Oil	\$ 24,200	\$ 21,673	\$ 24,500	\$ 24,500	\$ 27,525	\$ 3,025	12.3%
Clothing	\$ 2,958	\$ 3,484	\$ 2,550	\$ 2,550	\$ 5,650	\$ 3,100	121.6%
Advertising	\$ 5,736	\$ 586	\$ 25,000	\$ 25,000	\$ 2,500	\$ (22,500)	-90.0%
Water Purchases	\$ 7,349,384	\$ 8,535,095	\$ 8,103,401	\$ 8,603,401	\$ 9,000,000	\$ 896,599	11.1%
Communications	\$ 10,088	\$ 10,716	\$ 13,536	\$ 13,536	\$ 22,206	\$ 8,670	64.1%
Equipment Maintenance	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
Building Maintenance	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 50,000	\$ 15,000	42.9%
Utilities	\$ 208,805	\$ 158,380	\$ 230,700	\$ 229,088	\$ 176,000	\$ (54,700)	-23.7%
Municipal Utilities	\$ 3,989	\$ 2,385	\$ 2,600	\$ 4,212	\$ 4,000	\$ 1,400	53.8%
Lease Expense	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	0.0%
Professional Services	\$ 244,682	\$ 96,527	\$ 547,903	\$ 547,903	\$ 562,280	\$ 14,377	2.6%
Membership/Dues	\$ 109,491	\$ 102,524	\$ 116,900	\$ 131,900	\$ 103,967	\$ (12,933)	-11.1%
Training/Travel/Conf/Mtgs	\$ 6,442	\$ 4,682	\$ 20,800	\$ 20,800	\$ 21,200	\$ 400	1.9%
Regulatory Fees	\$ 45,609	\$ 44,925	\$ 52,500	\$ 52,500	\$ 55,000	\$ 2,500	4.8%
Capital Outlay	\$ 61,887	\$ 105,545	\$ 16,000	\$ 42,618	\$ 31,000	\$ 15,000	93.8%
TOTALS	\$ 9,235,363	\$ 10,354,931	\$ 11,170,452	\$ 11,937,491	\$ 12,236,967	\$ 1,066,515	9.5%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#710 - Water Operations	\$ 8,973,556	\$ 10,006,802	\$ 10,607,752	\$ 11,137,673	\$ 11,463,927	\$ 856,175	93.7%
#711 - Water Capital Replace	\$ 168,988	\$ 231,703	\$ 444,600	\$ 584,718	\$ 459,000	\$ 14,400	3.8%
#715 - Water Non-Operations	\$ 92,819	\$ 116,426	\$ 118,100	\$ 215,100	\$ 314,040	\$ 195,940	2.6%
TOTALS	\$ 9,235,363	\$ 10,354,931	\$ 11,170,452	\$ 11,937,491	\$ 12,236,967	\$ 1,066,515	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

WASTEWATER Fiscal Year 2020-2021

POSITION INFORMATION

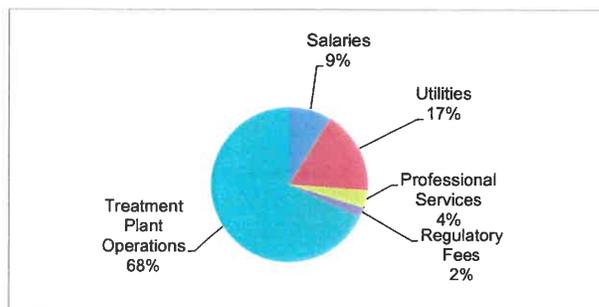
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Supervisor Water Facilities Operator	0.50	0.50	1.00	1.00	-
Wastewater Systems Tech I / II	5.00	5.00	5.00	5.00	-
Maintenance Worker I / II / Senior	1.00	1.00	1.00	1.00	-
TOTALS	6.50	6.50	7.00	7.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 438,670	\$ 473,452	\$ 485,461	\$ 493,893	\$ 704,151	\$ 218,690	45.0%
Retirement	\$ 25,313	\$ 28,484	\$ 31,062	\$ 31,062	\$ 45,220	\$ 14,158	45.6%
Pension Obligation	\$ 49,646	\$ 53,416	\$ 59,788	\$ 59,788	\$ 70,243	\$ 10,455	17.5%
Workers Comp	\$ 33,247	\$ 44,112	\$ 46,701	\$ 46,701	\$ 63,936	\$ 17,235	36.9%
OPEB Unfunded Liability	\$ -	\$ 38,961	\$ 42,875	\$ 42,875	\$ 21,252	\$ (21,623)	-50.4%
Med/Den/Life Ins	\$ 102,374	\$ 114,081	\$ 129,110	\$ 129,110	\$ 142,414	\$ 13,304	10.3%
SUI	\$ 2,002	\$ 1,547	\$ 1,666	\$ 1,666	\$ 1,666	\$ -	0.0%
FICA	\$ 31,231	\$ 33,742	\$ 37,138	\$ 37,138	\$ 47,548	\$ 10,410	28.0%
Insurance	\$ 24,450	\$ 10,580	\$ 18,093	\$ 26,154	\$ -	\$ (18,093)	-100.0%
Materials & Supplies	\$ 89,022	\$ 77,782	\$ 155,000	\$ 155,000	\$ 130,250	\$ (24,750)	-16.0%
Fuel and Oil	\$ 39,879	\$ 41,061	\$ 38,000	\$ 38,000	\$ 42,000	\$ 4,000	10.5%
Clothing	\$ 5,947	\$ 6,375	\$ 7,050	\$ 7,050	\$ 7,150	\$ 100	1.4%
Advertising	\$ 4,800	\$ 4,800	\$ 12,500	\$ 12,500	\$ 15,000	\$ 2,500	20.0%
Communications	\$ 34,343	\$ 29,376	\$ 19,958	\$ 19,958	\$ 33,251	\$ 13,293	66.6%
Equipment Maintenance	\$ 15,483	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Building Maintenance	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
Utilities	\$ 1,525,696	\$ 1,316,449	\$ 1,583,000	\$ 1,605,426	\$ 1,399,386	\$ (183,614)	-11.6%
Municipal Utilities	\$ 64,917	\$ 35,466	\$ 56,000	\$ 33,574	\$ 56,000	\$ -	0.0%
Taxes	\$ 7,946	\$ 8,482	\$ 8,193	\$ 8,193	\$ 8,193	\$ -	0.0%
Lease Expense	\$ 48,551	\$ 50,383	\$ 132,600	\$ 132,600	\$ 132,600	\$ -	0.0%
Professional Services	\$ 63,602	\$ 100,100	\$ 276,820	\$ 276,820	\$ 295,820	\$ 19,000	6.9%
Membership/Dues	\$ 445	\$ 1,032	\$ 1,000	\$ 1,000	\$ 2,800	\$ 1,800	180.0%
Training/Travel/Conf/Mtgs	\$ 3,130	\$ 3,159	\$ 18,300	\$ 18,300	\$ 18,300	\$ -	0.0%
Regulatory Fees	\$ 115,513	\$ 87,772	\$ 129,263	\$ 129,263	\$ 175,120	\$ 45,857	35.5%
Treatment Plant Operations	\$ 4,546,567	\$ 5,057,364	\$ 5,742,977	\$ 5,742,977	\$ 5,482,460	\$ (260,517)	-4.5%
Disposal Fees	\$ -	\$ -	\$ -	\$ 1,491	\$ 3,780	\$ 3,780	100.0%
Capital Outlay	\$ 223,861	\$ 277,993	\$ 119,700	\$ 70,000	\$ 70,000	\$ (49,700)	-41.5%
TOTALS	\$ 7,496,635	\$ 7,895,969	\$ 9,204,755	\$ 9,173,039	\$ 9,021,040	\$ (183,715)	-2.0%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#720 - Wastewater Operations	\$ 7,272,787	\$ 7,722,136	\$ 9,085,055	\$ 9,103,039	\$ 8,951,040	\$ (134,015)	99.2%
#721 - Wastewater Capital Rep	\$ 223,848	\$ 173,833	\$ 119,700	\$ 70,000	\$ 70,000	\$ (49,700)	0.8%
TOTALS	\$ 7,496,635	\$ 7,895,969	\$ 9,204,755	\$ 9,173,039	\$ 9,021,040	\$ (183,715)	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

SOLID WASTE Fiscal Year 2020-2021

POSITION INFORMATION

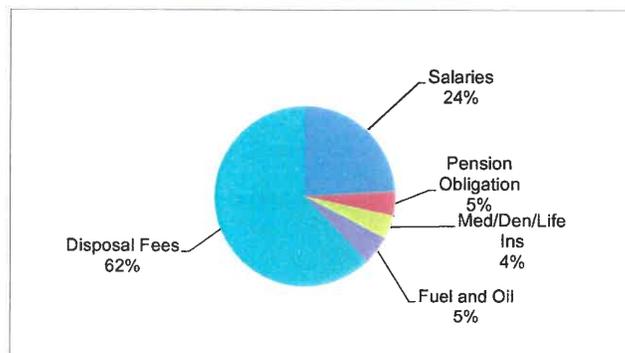
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Supervisor	1.00	1.00	1.00	1.00	-
Maintenance Worker I / II / Senior	12.00	13.00	13.00	13.00	-
Seasonal Maintenance Worker I / II	1.00	1.00	1.00	1.00	-
TOTALS	14.00	15.00	15.00	15.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 642,364	\$ 724,193	\$ 805,124	\$ 805,124	\$ 906,902	\$ 101,778	12.6%
Retirement	\$ 40,194	\$ 45,669	\$ 54,695	\$ 54,695	\$ 67,880	\$ 13,185	24.1%
Pension Obligation	\$ 87,204	\$ 102,358	\$ 138,992	\$ 138,992	\$ 163,660	\$ 24,668	17.7%
Workers Comp	\$ 31,675	\$ 44,571	\$ 36,955	\$ 36,955	\$ 35,213	\$ (1,742)	-4.7%
OPEB Unfunded Liability	\$ -	\$ 83,916	\$ 85,750	\$ 85,750	\$ 42,504	\$ (43,246)	-50.4%
Med/Den/Life Ins	\$ 165,842	\$ 145,907	\$ 172,346	\$ 172,346	\$ 158,171	\$ (14,175)	-8.2%
SUI	\$ 4,377	\$ 4,153	\$ 3,808	\$ 3,808	\$ 3,808	\$ -	0.0%
FICA	\$ 46,998	\$ 52,033	\$ 61,592	\$ 61,592	\$ 69,378	\$ 7,786	12.6%
Insurance	\$ 40,025	\$ 17,258	\$ 29,496	\$ 43,279	\$ -	\$ (29,496)	-100.0%
Materials & Supplies	\$ 86,141	\$ 53,451	\$ 128,900	\$ 128,900	\$ 120,150	\$ (8,750)	-6.8%
Fuel and Oil	\$ 179,658	\$ 196,391	\$ 186,690	\$ 186,690	\$ 196,036	\$ 9,346	5.0%
Clothing	\$ 8,077	\$ 8,872	\$ 11,200	\$ 11,200	\$ 11,555	\$ 355	3.2%
Advertising	\$ 13,674	\$ 13,802	\$ 27,250	\$ 27,250	\$ 27,250	\$ -	0.0%
Communications	\$ 8,896	\$ 9,064	\$ 9,012	\$ 9,012	\$ 10,405	\$ 1,393	15.5%
Utilities	\$ 10,117	\$ 10,106	\$ 10,174	\$ 10,174	\$ 10,510	\$ 336	3.3%
Taxes	\$ 64	\$ -	\$ 66	\$ 66	\$ 69	\$ 3	4.5%
Lease Expense	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ (80,000)	-100.0%
Professional Services	\$ 24,282	\$ 42,318	\$ 58,425	\$ 58,425	\$ 46,125	\$ (12,300)	-21.1%
Membership/Dues	\$ 952	\$ 253	\$ 1,020	\$ 1,020	\$ 550	\$ (470)	-46.1%
Training/Travel/Conf/Mtgs	\$ 3,916	\$ 4,508	\$ 9,300	\$ 9,300	\$ 9,300	\$ -	0.0%
Regulatory Fees	\$ 2,093	\$ 25,811	\$ 31,825	\$ 31,825	\$ 29,376	\$ (2,449)	-7.7%
Disposal Fees	\$ 1,852,829	\$ 1,910,889	\$ 2,090,095	\$ 2,090,095	\$ 2,340,907	\$ 250,812	12.0%
Capital Outlay	\$ 1,451,206	\$ 366,910	\$ 860,000	\$ 849,571	\$ -	\$ (860,000)	-100.0%
TOTALS	\$ 4,700,584	\$ 3,862,431	\$ 4,892,715	\$ 4,896,069	\$ 4,249,749	\$ (642,966)	-13.1%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#730 Solid Waste Operations	\$ 3,176,486	\$ 3,448,092	\$ 3,938,715	\$ 3,952,498	\$ 4,153,749	\$ 215,034	97.7%
#731 Solid Waste Cap Replace	\$ 1,463,166	\$ 351,067	\$ 894,000	\$ 883,571	\$ 36,000	\$ (858,000)	0.8%
#735 Solid Waste Non Ops	\$ 60,932	\$ 63,273	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	1.4%
TOTALS	\$ 4,700,584	\$ 3,862,431	\$ 4,892,715	\$ 4,896,069	\$ 4,249,749	\$ (642,966)	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

STREETS

Fiscal Year 2020-2021

POSITION INFORMATION

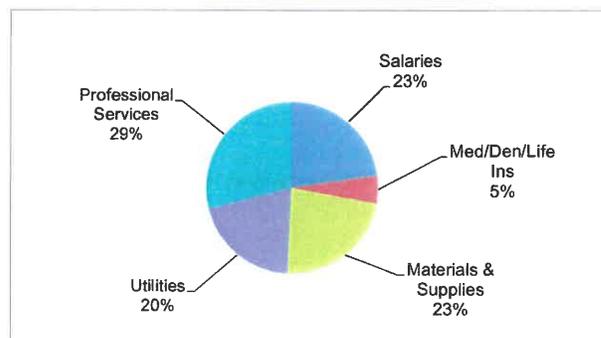
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Supervisor	1.00	1.00	1.00	1.00	-
Water Tech I	-	1.00	1.00	1.00	-
Maintenance Worker I / II / Senior	6.65	5.90	5.90	5.90	-
Seasonal Maintenance Worker I	-	-	-	-	-
TOTALS	7.65	7.90	7.90	7.90	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 423,303	\$ 436,369	\$ 508,704	\$ 526,704	\$ 506,169	\$ (2,535)	-0.5%
Retirement	\$ 22,486	\$ 25,392	\$ 29,571	\$ 29,571	\$ 31,225	\$ 1,654	5.6%
Pension Obligation	\$ 39,014	\$ 43,002	\$ 49,471	\$ 49,471	\$ 47,473	\$ (1,998)	-4.0%
Workers Comp	\$ 27,801	\$ 39,315	\$ 42,749	\$ 42,749	\$ 39,281	\$ (3,468)	-8.1%
OPEB Unfunded Liability	\$ 44,380	\$ 47,952	\$ 45,938	\$ 45,938	\$ 22,770	\$ (23,168)	-50.4%
Med/Den/Life Ins	\$ 80,850	\$ 91,489	\$ 86,549	\$ 86,549	\$ 116,886	\$ 30,337	35.1%
SUI	\$ 2,703	\$ 1,954	\$ 1,880	\$ 1,880	\$ 1,880	\$ -	0.0%
FICA	\$ 30,603	\$ 31,711	\$ 38,916	\$ 38,916	\$ 38,722	\$ (194)	-0.5%
Insurance	\$ 24,563	\$ 10,838	\$ 17,444	\$ 24,590	\$ -	\$ (17,444)	-100.0%
Materials & Supplies	\$ 265,373	\$ 293,455	\$ 492,425	\$ 498,319	\$ 507,000	\$ 14,575	3.0%
Fuel and Oil	\$ 35,807	\$ 40,599	\$ 35,000	\$ 35,000	\$ 40,000	\$ 5,000	14.3%
Clothing	\$ 6,353	\$ 6,936	\$ 8,600	\$ 8,600	\$ 9,150	\$ 550	6.4%
Advertising	\$ 685	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
Communications	\$ 10,684	\$ 9,321	\$ 9,742	\$ 9,742	\$ 9,575	\$ (167)	-1.7%
Utilities	\$ 402,302	\$ 393,781	\$ 436,759	\$ 436,759	\$ 453,847	\$ 17,088	3.9%
Professional Services	\$ 339,446	\$ 373,381	\$ 587,702	\$ 590,745	\$ 645,070	\$ 57,368	9.8%
Membership/Dues	\$ 4,707	\$ 5,742	\$ 7,630	\$ 7,630	\$ 11,574	\$ 3,944	51.7%
Training/Travel/Conf/Mtgs	\$ 6,944	\$ 500	\$ 13,500	\$ 13,500	\$ 14,129	\$ 629	4.7%
Regulatory Fees	\$ 14,516	\$ 15,305	\$ 17,786	\$ 17,786	\$ 17,222	\$ (564)	-3.2%
Disposal Fees	\$ -	\$ -	\$ -	\$ 2,728	\$ 21,324	\$ 21,324	100.0%
Capital Outlay	\$ 367,758	\$ 11,417	\$ 140,000	\$ 165,000	\$ -	\$ (140,000)	-100.0%
TOTALS	\$ 2,150,278	\$ 1,878,459	\$ 2,572,366	\$ 2,634,178	\$ 2,535,297	\$ (37,069)	-1.4%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#221 - Streets Fund Gas Tax	\$ 604,035	\$ 614,422	\$ 842,558	\$ 885,558	\$ 695,588	\$ (146,970)	27.4%
#223 - Streets Fund TDA	\$ 1,057,889	\$ 646,736	\$ 919,242	\$ 931,869	\$ 1,023,650	\$ 104,408	40.4%
#270 - Landscape & Lighting	\$ 411,762	\$ 486,083	\$ 604,066	\$ 609,960	\$ 639,944	\$ 35,878	25.2%
#290 - Oak Tree Mitigation	\$ -	\$ 29,708	\$ 30,000	\$ 30,292	\$ 30,000	\$ -	1.2%
#710 - Water Operations	\$ 76,592	\$ 67,227	\$ 116,500	\$ 116,500	\$ 86,115	\$ (30,385)	3.4%
#711 - Water Capital Replace	\$ -	\$ 34,283	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	2.4%
TOTALS	\$ 2,150,278	\$ 1,878,459	\$ 2,572,366	\$ 2,634,178	\$ 2,535,297	\$ (37,069)	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

PARKS

Fiscal Year 2020-2021

POSITION INFORMATION

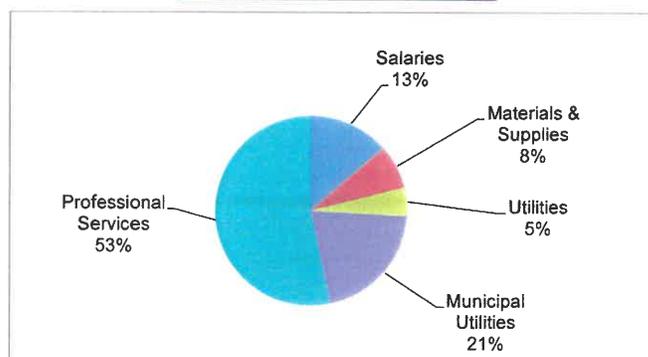
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Supervisor	0.50	0.50	0.50	0.50	-
Maintenance Worker I / II / Senior	3.00	4.00	3.00	3.00	-
Maintenance Worker I Seasonal	0.75	0.75	1.00	1.00	-
TOTALS	4.25	5.25	4.50	4.50	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 345,382	\$ 366,751	\$ 344,307	\$ 350,307	\$ 359,456	\$ 15,149	4.4%
Retirement	\$ 21,294	\$ 23,878	\$ 25,158	\$ 25,158	\$ 24,683	\$ (475)	-1.9%
Pension Obligation	\$ 47,385	\$ 61,735	\$ 78,178	\$ 78,178	\$ 68,636	\$ (9,542)	-12.2%
Workers Comp	\$ 20,675	\$ 28,137	\$ 30,242	\$ 30,242	\$ 28,144	\$ (2,098)	-6.9%
OPEB Unfunded Liability	\$ 25,043	\$ 29,670	\$ 24,194	\$ 24,194	\$ 11,992	\$ (12,202)	-50.4%
Med/Den/Life Ins	\$ 67,108	\$ 71,041	\$ 68,483	\$ 68,483	\$ 75,395	\$ 6,912	10.1%
SUI	\$ 3,480	\$ 2,801	\$ 2,776	\$ 2,776	\$ 2,946	\$ 170	6.1%
FICA	\$ 25,202	\$ 26,836	\$ 26,340	\$ 26,340	\$ 27,499	\$ 1,159	4.4%
Insurance	\$ 19,778	\$ 8,869	\$ 13,013	\$ 17,157	\$ -	\$ (13,013)	-100.0%
Materials & Supplies	\$ 144,276	\$ 117,324	\$ 168,000	\$ 168,000	\$ 202,500	\$ 34,500	20.5%
Fuel and Oil	\$ 10,348	\$ 11,750	\$ 7,500	\$ 9,500	\$ 8,750	\$ 1,250	16.7%
Clothing	\$ 2,160	\$ 3,286	\$ 3,100	\$ 3,100	\$ 3,700	\$ 600	19.4%
Communications	\$ 4,830	\$ 4,607	\$ 25,758	\$ 25,758	\$ 4,683	\$ (21,075)	-81.8%
Utilities	\$ 105,548	\$ 112,698	\$ 122,600	\$ 637,811	\$ 128,028	\$ 5,428	4.4%
Municipal Utilities	\$ 1,291,898	\$ 692,900	\$ 918,000	\$ 410,789	\$ 555,000	\$ (363,000)	-39.5%
Professional Services	\$ 1,305,292	\$ 1,346,338	\$ 1,567,127	\$ 1,627,235	\$ 1,424,828	\$ (142,299)	-9.1%
Membership/Dues	\$ 335	\$ 665	\$ 2,550	\$ 2,550	\$ 4,050	\$ 1,500	58.8%
Training/Travel/Conf/Mtgs	\$ 890	\$ 49	\$ 4,000	\$ 4,000	\$ 6,500	\$ 2,500	62.5%
Capital Outlay	\$ 23,910	\$ -	\$ 16,700	\$ 16,700	\$ 18,000	\$ 1,300	7.8%
TOTALS	\$ 3,464,834	\$ 2,909,335	\$ 3,448,026	\$ 3,528,278	\$ 2,954,790	\$ (493,236)	-14.3%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 - General Fund	\$ 246,800	\$ 269,489	\$ 309,076	\$ 317,076	\$ 327,897	\$ 18,821	11.1%
#248 - Development Services	\$ 5,684	\$ 1,697	\$ -	\$ -	\$ -	\$ -	0.0%
#270-277 L&L	\$ 3,212,350	\$ 2,638,149	\$ 3,138,950	\$ 3,211,202	\$ 2,568,893	\$ (570,057)	86.9%
#290 - Oak Tree Mitigation	\$ -	\$ -	\$ -	\$ -	\$ 58,000	\$ 58,000	2.0%
TOTALS	\$ 3,464,834	\$ 2,909,335	\$ 3,448,026	\$ 3,528,278	\$ 2,954,790	\$ (493,236)	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

TRANSIT Fiscal Year 2020-2021

POSITION INFORMATION

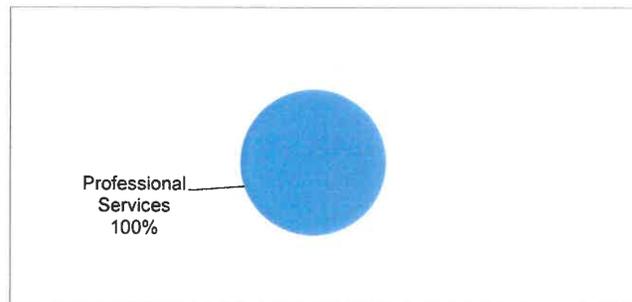
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Transit Operator	2.00	1.00	-	-	-
TOTALS	2.00	1.00	0.00	0.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 67,978	\$ 53,835	\$ -	\$ -	\$ -	\$ -	0.0%
Retirement	\$ 5,576	\$ 3,259	\$ -	\$ -	\$ -	\$ -	0.0%
Pension Obligation	\$ 24,900	\$ 14,483	\$ -	\$ -	\$ -	\$ -	0.0%
Workers Comp	\$ 4,002	\$ 1,133	\$ -	\$ -	\$ -	\$ -	0.0%
OPEB Unfunded Liability	\$ 12,680	\$ 5,994	\$ -	\$ -	\$ -	\$ -	0.0%
Med/Den/Life Ins	\$ 15,083	\$ 12,293	\$ -	\$ -	\$ -	\$ -	0.0%
SUI	\$ 308	\$ 238	\$ -	\$ -	\$ -	\$ -	0.0%
FICA	\$ 4,934	\$ 3,903	\$ -	\$ -	\$ -	\$ -	0.0%
Insurance	\$ 6,191	\$ 1,361	\$ -	\$ -	\$ -	\$ -	0.0%
Communications	40	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Professional Services	\$ 524,687	\$ 538,283	\$ 664,870	\$ 664,870	\$ 660,000	\$ (4,870)	-0.7%
TOTALS	\$ 666,379	\$ 634,783	\$ 664,870	\$ 664,870	\$ 660,000	\$ (4,870)	-0.7%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#740 - Transit	\$ 666,379	\$ 634,783	\$ 664,870	\$ 664,870	\$ 660,000	\$ (4,870)	100.0%
TOTALS	\$ 666,379	\$ 634,783	\$ 664,870	\$ 664,870	\$ 660,000	\$ (4,870)	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

AIRPORT Fiscal Year 2020-2021

POSITION INFORMATION

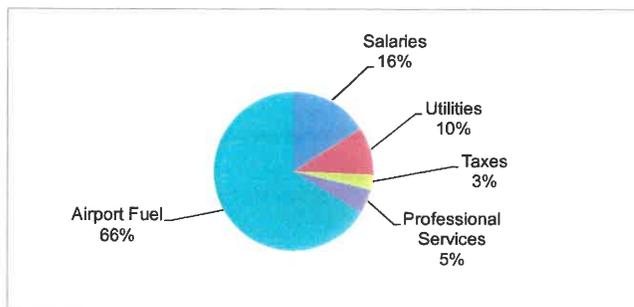
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Airport Manager	-	-	-	-	-
Airport Maintenance Worker I / II / Senior	1.25	2.00	1.00	1.00	-
Maintenance Worker Seasonal	-	-	-	0.50	0.50
TOTALS	1.25	2.00	1.00	1.50	0.50

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 127,515	\$ 122,261	\$ 100,528	\$ 116,228	\$ 137,009	\$ 36,481	36.3%
Retirement	\$ 8,584	\$ 8,320	\$ 5,876	\$ 5,876	\$ 6,893	\$ 1,017	17.3%
Pension Obligation	\$ 14,995	\$ 33,467	\$ 19,792	\$ 19,792	\$ 23,208	\$ 3,416	17.3%
Workers Comp	\$ 326	\$ 5,289	\$ 4,956	\$ 4,956	\$ 3,760	\$ (1,196)	-24.1%
OPEB Unfunded Liability	\$ 6,340	\$ 5,994	\$ 6,125	\$ 6,125	\$ 3,036	\$ (3,089)	-50.4%
Med/Den/Life Ins	\$ 30,749	\$ 30,420	\$ 19,337	\$ 19,337	\$ 16,774	\$ (2,563)	-13.3%
SUI	\$ 409	\$ 238	\$ 238	\$ 238	\$ 476	\$ 238	100.0%
FICA	\$ 8,974	\$ 8,624	\$ 7,690	\$ 7,690	\$ 10,481	\$ 2,791	36.3%
Insurance	\$ 16,511	\$ 10,918	\$ 3,571	\$ 12,208	\$ -	\$ (3,571)	-100.0%
Materials & Supplies	\$ 18,895	\$ 9,440	\$ 15,500	\$ 15,500	\$ 15,500	\$ -	0.0%
Fuel and Oil	\$ 5,450	\$ 5,855	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Clothing	\$ 1,412	\$ 1,786	\$ 1,350	\$ 1,350	\$ 1,350	\$ -	0.0%
Advertising	\$ -	\$ 424	\$ 300	\$ 300	\$ -	\$ (300)	-100.0%
Communications	\$ 8,927	\$ 9,797	\$ 9,619	\$ 9,619	\$ 10,707	\$ 1,088	11.3%
Equipment Maintenance	\$ 663	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
Building Maintenance	\$ 56	\$ -	\$ 3,500	\$ 3,500	\$ 4,500	\$ 1,000	28.6%
Facility/Grounds Maintenance	\$ 1,142	\$ 1,552	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%
Utilities	\$ 39,044	\$ 59,236	\$ 48,000	\$ 44,429	\$ 84,449	\$ 36,449	75.9%
Municipal Utilities	\$ 10,866	\$ 12,883	\$ 8,700	\$ 12,271	\$ 11,914	\$ 3,214	36.9%
Taxes	\$ 20,121	\$ 19,830	\$ 27,198	\$ 27,198	\$ 27,198	\$ -	0.0%
Lease Expense	\$ 821	\$ 182	\$ -	\$ 198	\$ 198	\$ 198	100.0%
Professional Services	\$ 81,475	\$ 68,493	\$ 42,855	\$ 42,855	\$ 43,148	\$ 293	0.7%
Membership/Dues	\$ 3,115	\$ 2,748	\$ 2,000	\$ 2,000	\$ 1,600	\$ (400)	-20.0%
Training/Travel/Conf/Mtgs	\$ 220	\$ 410	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
Regulatory Fees	\$ 10,192	\$ 5,190	\$ 7,350	\$ 7,350	\$ 6,314	\$ (1,036)	-14.1%
Airport Fuel	\$ 686,366	\$ 678,379	\$ 690,000	\$ 690,000	\$ 575,000	\$ (115,000)	-16.7%
Capital Outlay	\$ 70,377	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 1,173,545	\$ 1,101,734	\$ 1,034,985	\$ 1,059,520	\$ 994,015	\$ (40,970)	-4.0%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#750 - Airport	\$ 1,173,545	\$ 1,101,734	\$ 1,034,985	\$ 1,059,520	\$ 994,015	\$ (40,970)	100.0%
TOTALS	\$ 1,173,545	\$ 1,101,734	\$ 1,034,985	\$ 1,059,520	\$ 994,015	\$ (40,970)	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

FACILITIES

Fiscal Year 2020-2021

POSITION INFORMATION

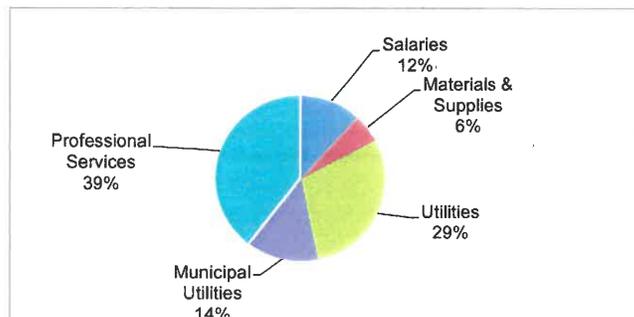
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Supervisor	0.50	0.50	0.50	0.50	-
Maintenance Worker I / II / Senior	2.00	1.00	2.00	2.00	-
Seasonal Maintenance Worker I	0.25	-	-	-	-
TOTALS	2.75	1.50	2.50	2.50	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 86,423	\$ 67,231	\$ 128,886	\$ 131,386	\$ 144,249	\$ 15,363	11.9%
Retirement	\$ 5,672	\$ 5,459	\$ 8,475	\$ 8,475	\$ 10,788	\$ 2,313	27.3%
Pension Obligation	\$ 12,605	\$ 15,207	\$ 20,846	\$ 20,846	\$ 24,540	\$ 3,694	17.7%
Workers Comp	\$ 6,678	\$ 6,353	\$ 12,399	\$ 12,399	\$ 11,596	\$ (803)	-6.5%
OPEB Unfunded Liability	\$ 12,997	\$ 6,294	\$ 12,556	\$ 12,556	\$ 6,224	\$ (6,332)	-50.4%
Med/Den/Life Ins	\$ 19,668	\$ 20,666	\$ 21,009	\$ 21,009	\$ 23,060	\$ 2,051	9.8%
SUI	\$ 323	\$ 250	\$ 488	\$ 488	\$ 488	\$ -	0.0%
FICA	\$ 6,265	\$ 4,797	\$ 9,860	\$ 9,860	\$ 11,035	\$ 1,175	11.9%
Insurance	\$ 6,787	\$ 1,981	\$ 4,655	\$ 4,655	\$ -	\$ (4,655)	-100.0%
Materials & Supplies	\$ 50,968	\$ 59,193	\$ 77,500	\$ 77,500	\$ 68,000	\$ (9,500)	-12.3%
Fuel and Oil	\$ 4,214	\$ 3,948	\$ 3,300	\$ 5,300	\$ 4,000	\$ 700	21.2%
Clothing	\$ 993	\$ 1,755	\$ 3,150	\$ 3,150	\$ 3,350	\$ 200	6.3%
Communications	\$ 17,874	\$ 19,718	\$ 21,067	\$ 24,567	\$ 20,084	\$ (983)	-4.7%
Utilities	\$ 297,189	\$ 324,433	\$ 381,086	\$ 355,346	\$ 362,883	\$ (18,203)	-4.8%
Municipal Utilities	\$ 241,296	\$ 193,322	\$ 114,000	\$ 149,740	\$ 170,000	\$ 56,000	49.1%
Professional Services	\$ 379,119	\$ 266,419	\$ 463,223	\$ 464,065	\$ 486,852	\$ 23,629	5.1%
Membership/Dues	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ 800	100.0%
Training/Travel/Conf/Mtgs	\$ 2,040	\$ -	\$ 4,500	\$ 4,500	\$ 5,500	\$ 1,000	22.2%
Regulatory Fees	\$ 3,967	\$ 10,928	\$ 13,650	\$ 13,650	\$ 17,800	\$ 4,150	30.4%
Special Events	\$ -	\$ 11,842	\$ 37,000	\$ 37,000	\$ 35,600	\$ (1,400)	-3.8%
Capital Outlay	\$ -	\$ 25,816	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment Maintenance	\$ -	\$ 148	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 1,155,078	\$ 1,045,760	\$ 1,337,650	\$ 1,356,492	\$ 1,406,849	\$ 69,199	5.2%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 - General Fund	\$ 323,083	\$ 529,022	\$ 676,210	\$ 678,210	\$ 662,973	\$ (13,237)	47.1%
#600 - Internal Services	\$ 831,995	\$ 516,738	\$ 661,440	\$ 678,282	\$ 743,876	\$ 82,436	52.9%
TOTALS	\$ 1,155,078	\$ 1,045,760	\$ 1,337,650	\$ 1,356,492	\$ 1,406,849	\$ 69,199	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

FLEET

Fiscal Year 2020-2021

POSITION INFORMATION

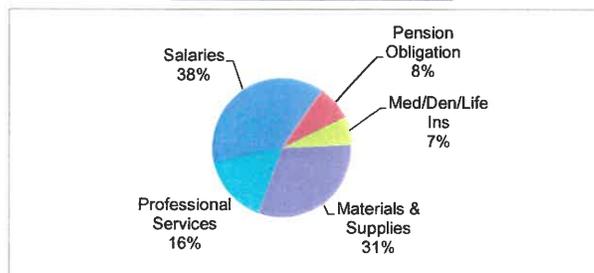
AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
Supervisor	1.00	1.00	1.00	1.00	-
Equipment Mechanic I / II / Senior	4.00	4.00	4.00	4.00	-
Mechanics Helper - Seasonal	0.50	0.50	0.50	0.50	-
TOTALS	5.50	5.50	5.50	5.50	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Salaries	\$ 382,466	\$ 405,813	\$ 419,984	\$ 419,984	\$ 444,354	\$ 24,370	5.8%
Retirement	\$ 28,500	\$ 30,530	\$ 34,222	\$ 34,222	\$ 40,150	\$ 5,928	17.3%
Pension Obligation	\$ 47,993	\$ 57,962	\$ 79,232	\$ 79,232	\$ 92,772	\$ 13,540	17.1%
Workers Comp	\$ 31,133	\$ 38,414	\$ 40,402	\$ 40,402	\$ 42,040	\$ 1,638	4.1%
OPEB Unfunded Liability	\$ 31,700	\$ 29,970	\$ 30,625	\$ 30,625	\$ 15,150	\$ (15,475)	-50.5%
Med/Den/Life Ins	\$ 67,561	\$ 71,071	\$ 68,668	\$ 68,668	\$ 75,486	\$ 6,818	9.9%
SUI	\$ 1,565	\$ 1,490	\$ 1,428	\$ 1,428	\$ 1,427	\$ (1)	-0.1%
FICA	\$ 29,650	\$ 29,722	\$ 32,129	\$ 32,129	\$ 34,073	\$ 1,944	6.1%
Insurance	\$ 24,059	\$ 9,465	\$ 15,335	\$ 22,394	\$ -	\$ (15,335)	-100.0%
Materials & Supplies	\$ 280,846	\$ 240,912	\$ 363,500	\$ 405,807	\$ 362,498	\$ (1,002)	-0.3%
Fuel and Oil	\$ 14,915	\$ 23,459	\$ 15,000	\$ 21,000	\$ 14,967	\$ (33)	-0.2%
Clothing	\$ 7,358	\$ 5,351	\$ 5,950	\$ 5,950	\$ 5,937	\$ (13)	-0.2%
Communications	\$ 2,960	\$ 3,144	\$ 3,200	\$ 3,200	\$ 3,045	\$ (155)	-4.8%
Equipment Maintenance	\$ -	\$ -	\$ 5,300	\$ 5,300	\$ 5,289	\$ (11)	-0.2%
Building Maintenance	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 13,000	\$ 8,000	160.0%
Professional Services	\$ 39,989	\$ 117,477	\$ 171,500	\$ 171,500	\$ 183,508	\$ 12,008	7.0%
Memberships/Dues	\$ 5,266	\$ 1,024	\$ 8,300	\$ 8,300	\$ 8,582	\$ 282	3.4%
Training/Travel/Conf/Mtgs	\$ 4,862	\$ 1,510	\$ 13,500	\$ 13,500	\$ 9,988	\$ (3,512)	-26.0%
Regulatory Fees	\$ 1,281	\$ 5,117	\$ 10,000	\$ 10,000	\$ 9,979	\$ (21)	-0.2%
Capital Outlay	\$ -	\$ 18,340	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 1,002,104	\$ 1,090,770	\$ 1,323,275	\$ 1,378,641	\$ 1,362,245	\$ 38,970	2.9%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ 308,899	\$ 308,899	22.7%
#221 - Streets Fund Gas Tax	\$ -	\$ -	\$ -	\$ -	\$ 60,362	\$ 60,362	4.4%
#223 - Streets Fund TDA	\$ -	\$ -	\$ -	\$ -	\$ 189,137	\$ 189,137	13.9%
#248 - Development Services	\$ -	\$ -	\$ -	\$ -	\$ 1,890	\$ 1,890	0.1%
#270-277 L&L	\$ -	\$ -	\$ -	\$ -	\$ 30,216	\$ 30,216	2.2%
#600 - Internal Services	\$ 1,002,104	\$ 1,090,770	\$ 1,323,275	\$ 1,378,641	\$ -	\$ (1,323,275)	0.0%
#710 - Water Operations	\$ -	\$ -	\$ -	\$ -	\$ 73,350	\$ 73,350	5.4%
#720 - Wastewater Operations	\$ -	\$ -	\$ -	\$ -	\$ 106,595	\$ 106,595	7.8%
#730 Solid Waste Operations	\$ -	\$ -	\$ -	\$ -	\$ 582,672	\$ 582,672	42.8%
#750 - Airport	\$ -	\$ -	\$ -	\$ -	\$ 9,124	\$ 9,124	0.7%
TOTALS	\$ 1,002,104	\$ 1,090,770	\$ 1,323,275	\$ 1,378,641	\$ 1,362,245	\$ 38,970	100.0%

TOP FIVE EXPENDITURES



General Government Department

OPERATIONS Fiscal Year 2020-2021

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Adopted	FTE Change
-	0.00	0.00	0.00	0.00	-
TOTALS	0.00	0.00	0.00	0.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Change
Administration	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	100.0%
Insurance	\$ -	\$ -	\$ -	\$ -	\$ 904,789	\$ 904,789	100.0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 1,712,724	\$ 1,712,724	100.0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 56,700	\$ 56,700	100.0%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 12,128,874	\$ 12,128,874	100.0%
TOTALS	\$ -	\$ -	\$ -	\$ -	\$ 14,863,087	\$ 14,863,087	100.0%

FUNDING SOURCES	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Projected	FY 2020-21 Adopted	Change From FY 2019-20	% of Total
#100 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ 4,478,397	\$ 4,478,397	100.0%
#215 - Park In Lieu Fees	\$ -	\$ -	\$ -	\$ -	\$ 896	\$ 896	100.0%
#221 - Street Fund Gas Tax	\$ -	\$ -	\$ -	\$ -	\$ 116,081	\$ 116,081	100.0%
#223 - Street Fund	\$ -	\$ -	\$ -	\$ -	\$ 184,742	\$ 184,742	100.0%
#236 Supplemental Annexation Fees	\$ -	\$ -	\$ -	\$ -	\$ 464,814	\$ 464,814	100.0%
#240 - PFE Transportation	\$ -	\$ -	\$ -	\$ -	\$ 72,274	\$ 72,274	100.0%
#244 - PFE Library	\$ -	\$ -	\$ -	\$ -	\$ 1,066	\$ 1,066	100.0%
#245 - Park & Rec Tax	\$ -	\$ -	\$ -	\$ -	\$ 369	\$ 369	100.0%
#246 - PFE Parks	\$ -	\$ -	\$ -	\$ -	\$ 3,336	\$ 3,336	100.0%
#248 - Development Svcs Fund	\$ -	\$ -	\$ -	\$ -	\$ 425,728	\$ 425,728	100.0%
#270 - 278 L&L / CFD	\$ -	\$ -	\$ -	\$ -	\$ 343,185	\$ 343,185	100.0%
#275 - CFD 2005 StormWater Ret Basin	\$ -	\$ -	\$ -	\$ -	\$ 18,118	\$ 18,118	100.0%
#276 - CFD 2004	\$ -	\$ -	\$ -	\$ -	\$ 448	\$ 448	100.0%
#277 - Benefit Assessment District (BAD)	\$ -	\$ -	\$ -	\$ -	\$ 1,653	\$ 1,653	100.0%
# 284 - RDA	\$ -	\$ -	\$ -	\$ -	\$ 1,632,016	\$ 1,632,016	100.0%
#285 - CFD 2018-1 Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 520,411	\$ 520,411	100.0%
#610 - Vehicle Equipment/Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ 199,872	\$ 199,872	100.0%
#710 - Water Fund	\$ -	\$ -	\$ -	\$ -	\$ 1,111,250	\$ 1,111,250	100.0%
#711 - Water Capital Replacement	\$ -	\$ -	\$ -	\$ -	\$ 118,549	\$ 118,549	100.0%
#715 - Water Non Operations	\$ -	\$ -	\$ -	\$ -	\$ 10,434	\$ 10,434	100.0%
#720 - Wastewater Fund	\$ -	\$ -	\$ -	\$ -	\$ 950,774	\$ 950,774	100.0%
#721 - Wastewater Capital Replacement	\$ -	\$ -	\$ -	\$ -	\$ 7,936	\$ 7,936	100.0%
#730 - Solid Waste Fund	\$ -	\$ -	\$ -	\$ -	\$ 3,804,565	\$ 3,804,565	100.0%
#731 - Solid Waste Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ 5,143	\$ 5,143	100.0%
#735 - Solid Waste PFE	\$ -	\$ -	\$ -	\$ -	\$ 15,307	\$ 15,307	100.0%
#740 - Transit Fund	\$ -	\$ -	\$ -	\$ -	\$ 61,789	\$ 61,789	100.0%
#750 - Airport Fund	\$ -	\$ -	\$ -	\$ -	\$ 257,234	\$ 257,234	100.0%
#865 - 12 Bridges Refunding Bond Series 2011	\$ -	\$ -	\$ -	\$ -	\$ 56,700	\$ 56,700	100.0%
TOTALS	\$ -	\$ -	\$ -	\$ -	\$ 14,863,087	\$ 14,863,087	100.0%



Capital Improvement Budget Overview

The City of Lincoln prepares the Capital Improvement (CIP) Budget each fiscal year during the annual budget process, to define the upcoming years funding plan for capital purchases. A capital purchase is the purchase or construction of a tangible fixed assets such as land, buildings or any permanent improvements that add value to existing 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 and ranges up to \$50,000 for infrastructure.

The Fiscal Year 2020-21 Capital Improvement Budget totals \$22,523,206 and includes funding from 24 Fund sources, for 39 projects or purchases. This year's total CIP budget has increased by just under \$11.4 million, or 102% over the prior year, largely due to the addition of the East Joiner Parkway Project budgeted at \$6.6 million and the Brentford and Jimenez Park Projects totaling \$5.1 million.

Parks

The Parks CIP Budget provides funding for 8 projects: 12 Bridges Backstop Repair, Brentford Circle Park, Community Center Park, Jimenez Park Parking Lot Pavement, Jimenez Park Phase 3 Soccer Fields, Joiner Park Parking Lot, Oak Tree Maintenance Project, and the Pete Singer Park Playground Matting Replacement Project totaling \$6,492,500, representing a 1411% increase over the prior year.

This year's Parks budget increase is wholly attributable to the inclusion of the Oak Tree Maintenance Project budgeted at \$700 thousand from the Oak Tree Mitigation Fund, and also the addition of Lincoln Crossing infrastructure funding totaling \$5.1 million allocated to three projects: Brentford Circle \$3.7 million, Jimenez Park Parking Lot Paving \$385 thousand, and Jimenez Park Phase 3 Soccer Fields at \$1.1 million. The two funding source additions Oak Tree Mitigation Funds and Lincoln Crossing Infrastructure Bond Funding total \$5.8 million

Streets

The Streets CIP Budget includes eight Street Improvement Projects: East Joiner Parkway Widening, Lincoln Boulevard Phase 3, Markham Ravine Tributary Maintenance, 1st Street Resurfacing, Bicycle Infrastructure Project, City Hall ADA Parking, City Hall ADA Downtown Curb Ramps totaling \$10,488,076, or 237% above the prior year.

The year over year increase can largely be contributed to 3 projects, the East Joiner Widening project budgeted at \$6.6 million funded by PFE Transportation Funds, and Phase 3 of the 1st Street Resurfacing budgeted at \$1.9 million and Phase 3 of Lincoln Boulevard budgeted at \$836.7 million both funded by Federal Grants. Federal Grant funding for Streets CIPs has increased year over year by 315% totaling \$2.7 million for the 2020-21 fiscal year.

Water

The Water CIP Budget for Fiscal Year 2020-21 totals \$1,942,654 and includes three projects: AMI Implementation, Fire Hydrant Replacement Program, and the Verdera North Pressure Reducing Station funded by the Water Capital Fund.

Water CIP funding has decreased by -40% over the prior year, and no additional funding sources have been added.



Capital Improvement Budget Overview

Wastewater

The Wastewater CIP budget totals \$300,000 or -78% over the prior year and includes five projects: UPRR Sewer Rehabilitation Project, WWTRF Expansion Phase 1, East Joiner Parkway Pump Station Improvements, WWTRF HVAC Replacement, and WWTRF Pump Replacement. Several projects were moved to future fiscal year's due to lack of funding..

Drainage

The City's Drainage CIP Budget or Fiscal Year 2020-21 totals \$186,500 and includes two projects: East Avenue Storm Drainage Investigation and Lakeview Farms Volumetric Storage Phase 1. Drainage project funding has increased by 133% attributable to the addition of the Lakeview Farms project totaling \$115 thousand funded by the Storm Water Retention Fund.

Airport

The Airport Capital Budget includes funding for one project: Reconstruct Runway 15-33 for \$185,476 which is 90% grant funded. The Fiscal Year 2020-21 budget has increased 6% over the prior year, and includes no new funding sources.

Public Buildings

The Public Buildings CIP Budget includes funding for three projects: Safety Improvements at Public Counters, Police Department Roof Repairs, and Police Department Warehouse Expansion for a total of \$773,000, or an increase of 1077% over the prior year.

Transit

The City's Transit CIP budget has decreased by -100% as no transit projects have been included for the 2020-21 Fiscal year.

Vehicles & Equipment

This year's Vehicles & Equipment Capital Budget totals \$1,335,000, an -8% reduction over the prior year and includes 10 approved capital purchases; 7 vehicles and 3 equipment acquisitions.

The vehicle acquisitions include three refuse vehicles for the Solid Waste Division totaling \$1,050,000, three vehicles for the sole use of the Wastewater Division totaling \$86,000, and a utility vehicle for the shared use of the Water and Wastewater Divisions totaling \$34,000. Vehicle purchases total \$1,170,000.

Fiscal Year 2020-21 equipment acquisitions total \$165,000 and include a trash pump for the Wastewater Division, a plasma cutter and for the shared use of the Water, Wastewater, and Solid Waste Divisions, and asphalt machine for the shared use of Water and Wastewater.

Citywide Financial Software is the sole Technology CIP budgeted for the 2020-21 Fiscal Year approved for \$820,000. The total budget represents a decrease over the prior year of -33%.



Capital Improvement Budget Overview

Technology

Citywide Financial Software is the sole Technology CIP budgeted for the 2020-21 Fiscal Year approved for \$820,000. The total budget represents a decrease over the prior year of -33%.



Capital Improvement Project Summary by Fund

#	C	215	221	223	240	241	245	246	248	275	277
		Park-In-Lieu	Streets - Gas tax	Streets - TDA	PFE - Transportation	PFE - Police	Park Tax	Park PFE	Development Services	Storm Water Retention	Benefit Assessment District
Total Projected Cash balance FYE 2019/20		\$1,035,681	\$1,122,201	\$991,381	6,476,945	924,550	351,386	2,726,645	\$3,157,742	\$2,684,508	\$855,997
Total Revenues Allocated FY 2020/19		\$29,440	\$1,959,021	\$1,887,027	427,710	\$144,208	66,716	792,754	\$1,870,850	\$119,501	\$91,157
Total Operating Expenses Allocated FY 2020/21		\$896	\$872,031	\$2,215,226	72,274	-	369	3,336	\$2,475,966	\$56,827	\$8,053
Reserves Target - % of Expenses			\$218,008	\$553,807					\$618,992	\$14,207	\$2,013
Prior Year approved Encumbrance											
Total CIP Available Funds		\$1,064,225	\$1,991,183	\$109,376	\$6,832,381	\$1,068,758	\$417,733	\$3,516,063	\$1,933,635	\$2,732,975	\$937,088
TOTAL 2019/20 CIP REQUESTS		\$ 85,000	\$ 96,500	\$ 83,474	\$ 6,600,000	\$ 683,000	\$ 35,000	\$ 247,250	\$ 90,000	\$ 115,000	\$ 150,000
Projected Ending Fund Balance FYE 2019/20		\$979,225	\$1,894,683	\$25,902	\$232,381	\$385,758	\$382,733	\$3,268,813	\$1,843,635	\$2,617,975	\$787,088
PARKS											
463	12 Bridges Backstop Repair										
464	Brentford Circle Park										
465	Community Center Park						35,000				
466	Jimenez Park Parking Lot Paving										
467	Jimenez Park Phase 3 - Soccer Fields										
416	Joiner Park Parking Lot							247,250			
468	Oak Tree Maintenance Project										
469	Pete Singer Park Playground Matting Replacement	85,000									
Total Parks		85,000	-	-	-	-	35,000	247,250	-	-	-
STREETS											
329	East Joiner Parkway Widening				6,600,000						
354	Lincoln Boulevard Phase 3										
428	Markham Ravine Tributary Maintenance										150,000
470	1st Street Resurfacing - Phase 2			40,200							
471	Bicycle Infrastructure Project			43,274							
472	City Hall ADA Parking										
473	City Hall ADA Downtown Curb Ramps										
Total Streets		-	-	83,474	6,600,000	-	-	-	-	-	150,000
WATER											
474	AMI Implementation										
475	Fire Hydrant Replacement Program FY 20/21										
476	Verdera North Pressure Reducing Station										
Total Water		-	-	-	-	-	-	-	-	-	-
WASTEWATER											
477	UPRR Sewer Rehabilitation Project										
411	WWTRF Expansion Phase 1										
478	East Joiner Parkway Pump Station Improvements										
479	WWTRF HVAC Replacement										
480	WWTRF Pump Replacement										
Total Wastewater		-	-	-	-	-	-	-	-	-	-
DRAINAGE											
481	East Avenue Storm Drainage Investigation		71,500								
181	Lakeview Farms Volumetric Storage Phase 1									115,000	
Total Drainage		-	71,500	-	-	-	-	-	-	115,000	-
AIRPORT											
230	Reconstruct Runway 15-33										
Total Airport		-	-	-	-	-	-	-	-	-	-
PUBLIC BLDGS											
482	Safety Improvements at Public Counters								90,000		
273	Police Department Roof Repair					77,000					
483	Police Department Warehouse Expansion					606,000					
Total Public Bldgs		-	-	-	-	683,000	-	-	90,000	-	-
VEHICLES and EQUIPMENT											
V201	Thompson Wet Prime Trash Pump										
V202	Chevy 1500										
V203	CMC Plasma Cutter										
V204	(3) Python Residential Refuse Truck										
V205	Heated Asphalt Machine		25,000								
V206	(2) GEM Utility Vehicles for WWTP										
V207	Ford 250 Utility Truck										
Total Vehicles and Equipment		-	25,000	-	-	-	-	-	-	-	-
TECHNOLOGY											
T002	City-wide Financial Software										
Total Technology		-	-	-	-	-	-	-	-	-	-
TOTAL 2019/20 CIP REQUESTS		\$ 85,000	\$ 96,500	\$ 83,474	\$ 6,600,000	\$ 683,000	\$ 35,000	\$ 247,250	\$ 90,000	\$ 115,000	\$ 150,000



Capital Improvement Project Summary by Fund

290	298	562	565	600	620	630	711	721	725	731	750	755	Total
Oak Tree Mitigation	Federal Grants	Lincoln Xing Series 2018	12 Bridges Series 2011	Internal Service Fund	Facility Maint / Replacement	Technology	Water Capital	Wastewater Capital	Wastewater PFE	Solid Waste Capital	Airport	Federal Aviation Grants	
\$1,937,750	\$0	-	-	396,718	\$412,011	\$843,699	\$3,809,714	\$3,723,533	\$2,202,151	\$1,289,258	(\$6,589,265)	\$914	\$76,433,607
\$176,858	\$2,736,694	5,121,300	56,700	\$5,467,491	\$6,759	\$12,950	\$3,800,000	\$122,053	\$388,182	\$3,159,860	\$1,374,620	\$166,928	\$68,753,040
\$88,000	-	-	-	\$5,255,491	\$0	\$0	\$637,549	\$77,936	\$0	\$41,143	\$1,319,110	-	\$51,659,324
							\$3,600,000	\$1,000,000		\$500,000			\$9,424,024
													\$0
\$2,026,608	\$2,736,694	\$5,121,300	\$56,700	\$608,718	\$418,770	\$856,649	\$3,372,165	\$2,767,650	\$2,590,333	\$3,907,975	(\$6,533,755)	\$167,842	\$84,103,299
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$700,000	\$2,736,694	\$5,121,300	\$56,700	\$212,000	\$123,000	\$820,000	\$2,252,562	\$723,000	\$100,000	\$1,307,250	\$18,548	\$166,928	\$22,523,206
\$1,326,608	\$0	\$0	\$0	\$396,718	\$295,770	\$36,649	\$1,119,603	\$2,044,650	\$2,490,333	\$2,600,725	(\$6,552,303)	\$914	\$61,580,093
			56,700										\$56,700
		3,680,000											\$3,680,000
													\$35,000
		385,300											\$385,300
		1,056,000											\$1,056,000
										247,250			\$494,500
700,000													\$700,000
													\$85,000
700,000	-	5,121,300	56,700	-	-	-	-	-	-	247,250	-	-	6,492,500
													\$6,600,000
	836,694						232,908	350,000					\$1,419,602
	1,900,000												\$150,000
													\$1,940,200
													\$43,274
						123,000							\$123,000
				212,000									\$212,000
-	2,736,694	-	-	212,000	123,000	-	232,908	350,000	-	-	-	-	10,488,076
								1,457,654					\$1,457,654
								225,000					\$225,000
								260,000					\$260,000
-	-	-	-	-	-	-	-	1,942,654	-	-	-	-	1,942,654
									60,000				\$60,000
										100,000			\$100,000
													\$60,000
													\$50,000
													\$30,000
-	-	-	-	-	-	-	-	200,000	100,000	-	-	-	300,000
													\$71,500
													\$115,000
-	-	-	-	-	-	-	-	-	-	-	-	-	186,500
													\$185,476
-	-	-	-	-	-	-	-	-	-	-	18,548	166,928	\$185,476
													\$90,000
													\$77,000
-	-	-	-	-	-	-	-	-	-	-	-	-	\$606,000
													773,000
								35,000					\$35,000
							17,000	17,000					\$34,000
							10,000	10,000		10,000			\$30,000
										1,050,000			\$1,050,000
							50,000	25,000					\$100,000
								34,000					\$34,000
								52,000					\$52,000
-	-	-	-	-	-	-	77,000	173,000	-	1,060,000	-	-	1,335,000
							820,000						\$820,000
-	-	-	-	-	-		820,000						820,000
\$700,000	\$2,736,694	\$5,121,300	\$56,700	\$212,000	\$123,000	\$820,000	\$2,252,562	\$723,000	\$100,000	\$1,307,250	\$18,548	\$166,928	\$22,523,206

Parks

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 20/21	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FUTURE YEARS	TOTAL
463	12 Bridges Backstop Repair	\$ -	\$ 56,700	\$ -	\$ -	\$ -	\$ -	\$ 56,700
464	Brentford Circle Park	\$ -	\$ 3,680,000	\$ -	\$ -	\$ -	\$ -	\$ 3,680,000
465	Community Center Park	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
466	Jimenez Park Parking Lot Paving	\$ -	\$ 385,300	\$ -	\$ -	\$ -	\$ -	\$ 385,300
467	Jimenez Park Phase 3 - Soccer Fields	\$ -	\$ 1,056,000	\$ 899,800	\$ -	\$ -	\$ -	\$ 1,955,800
416	Joiner Park Parking Lot	\$ 40,000	\$ 494,500	\$ -	\$ -	\$ -	\$ -	\$ 534,500
468	Oak Tree Maintenance Project	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 700,000
469	Pete Singer Park Playground Matting Replacement	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000
CURRENT FISCAL YEAR PROJECTS		\$ 40,000	\$ 6,492,500	\$ 899,800	\$ -	\$ -	\$ -	\$ 7,432,300

Future year projects

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 20/21	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FUTURE YEARS	TOTAL
	Foskett Park Soccer Field Renovation	\$ -	\$ -	\$ 246,000	\$ -	\$ -	\$ -	\$ 246,000
	Foskett Park Post and Cable	\$ -	\$ -	\$ 69,300	\$ -	\$ -	\$ -	\$ 69,300
	Jimenez Park Ph 4 - Baseball Fields	\$ -	\$ -	\$ -	\$ 3,146,000	\$ -	\$ -	\$ 3,146,000
	Joiner Park Shade and Picnic Area	\$ -	\$ -	\$ 70,200	\$ -	\$ -	\$ -	\$ 70,200
	McBean Bandstand Electrical	\$ -	\$ -	\$ -	\$ 55,200	\$ -	\$ -	\$ 55,200
	McBean Baseball Dugouts	\$ -	\$ -	\$ 960,000	\$ -	\$ -	\$ -	\$ 960,000
	McBean Baseball Stadium Ph2	\$ -	\$ -	\$ -	\$ 4,990,000	\$ -	\$ -	\$ 4,990,000
	Moore Road Class 1 Trail	\$ -	\$ -	\$ -	\$ -	\$ 630,000	\$ -	\$ 630,000
FUTURE YEAR PROJECTS				\$ 1,345,500	\$ 8,191,200	\$ 630,000	\$ -	\$ 10,166,700

TOTAL PARKS PROJECTS

\$ 40,000	\$ 6,492,500	\$ 2,245,300	\$ 8,191,200	\$ 630,000	\$ -	\$ 17,599,000
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189



Project Title

Joiner Park Parking Lot

Project No.

416

Department/Division/Contact

Public Services/Engineering/TBD

Project Duration

Fiscal Year Start = 2018/19
Fiscal Year End = 2020/21

Project Location or Request

Joiner Park

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request



Project Description

The existing parking lot requires resurfacing and restriping. There is significant pavement deterioration and potholes. Future deferral of maintenance will require a complete reconstruction of the pavement surface. Additionally, the lot requires expansion to accommodate the solid waste recycling containers and to expand the parking lot. The recycling containers are required to meet state mandated diversion requirements.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management	\$ 14,000		\$ 23,000					\$ 37,000
Design/Engineering	\$ 26,000		\$ 11,500					\$ 37,500
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction			\$ 460,000					\$ 460,000
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ 40,000	\$ -	\$ 494,500	\$ -	\$ -	\$ -	\$ -	\$ 534,500

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 731 Solid Waste Cap	\$ 40,000		\$ 247,250					\$ 287,250
Fund: 246 Park PFE			\$ 247,250					\$ 247,250
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ 40,000	\$ -	\$ 494,500	\$ -	\$ -	\$ -	\$ -	\$ 534,500



Project Title
12 Bridges Backstop Repair

Project No.
463

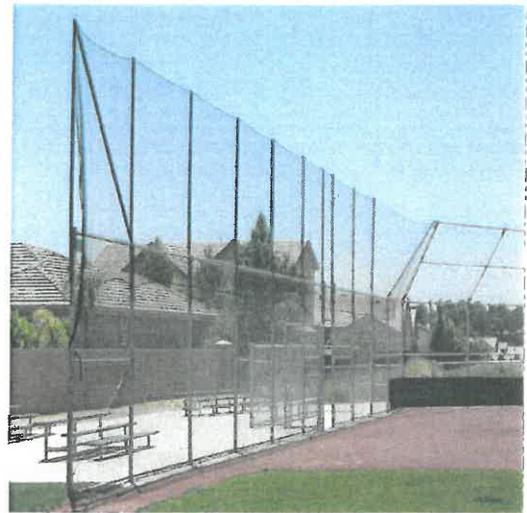
Department/Division/Contact
Public Services/Parks/Scott Boynton

Project Duration
Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

Project Location or Request
2550 Eastridge Drive

Strategic Goal Relevance

Operating Cost Impacts of Project/Request
Reduction of staff time repairing existing netting.



Project Description
Raise backstop at South ball field to reduce foul balls into neighboring residential property. Currently Little League hit foul balls that exceed the height of the current netting and backstop which land into neighboring properties potentially causing property damage and/or personal injury. New netting would also cut down on staff time needed to repair the existing netting.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management								\$ -
Design/Engineering			\$ 2,300					\$ 2,300
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction			\$ 54,400					\$ 54,400
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 56,700	\$ -	\$ -	\$ -	\$ -	\$ 56,700

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 565 12 Bridges Bond			\$ 56,700					\$ 56,700
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 56,700	\$ -	\$ -	\$ -	\$ -	\$ 56,700



Project Title
Brentford Circle Park

Project No.
464

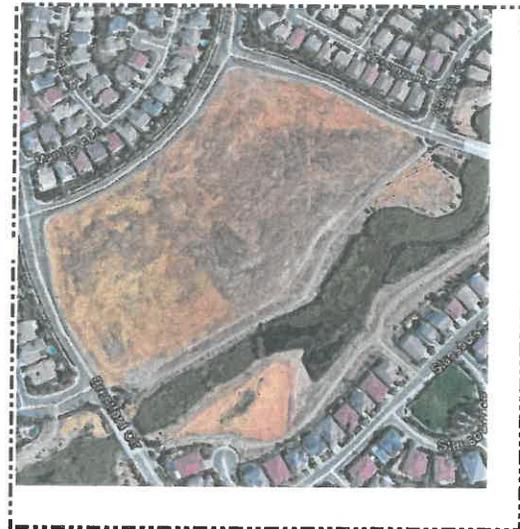
Department/Division/Contact
City Engineer / Ray Leftwich

Project Duration
Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

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 are expected to increase. The park site is not currently served by reclaimed water.



Project Description
The neighborhood park will be adjacent to the future south Lincoln Crossing Elementary School. Funding for the school has been secured and WPUSD is moving forward with the school project. WPUSD has indicated that their plans for the school do not rely on this park in order to meet the school's physical education requirement. The park site has not been officially named and Brentford Circle Park is a working title.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management			\$ 402,500					\$ 402,500
Design/Engineering			\$ 287,500					\$ 287,500
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction			\$ 2,990,000					\$ 2,990,000
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 3,680,000	\$ -	\$ -	\$ -	\$ -	\$ 3,680,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 562 Lincoln Xing Bond			\$ 3,680,000					\$ 3,680,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 3,680,000	\$ -	\$ -	\$ -	\$ -	\$ 3,680,000



Project Title
Community Center Park

Project No.
465

Department/Division/Contact
Recreation / Doug Brown & Araceli Cazarez

Project Duration
Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

Project Location or Request
Corner of First and Joiner, adjacent to Community Center

Strategic Goal Relevance
Infrastructure - New Park Development / Economic Development - New Programming Opportunities = New Revenue Streams

Operating Cost Impacts of Project/Request
Water, wastewater, and parks maintenance operating costs are expected to increase once the park is built.



Project Description
The neighborhood park will be adjacent to the Community Center. The area surrounding the Community Center currently does not have a park nearby. The Parks and Recreation Committee has voted unanimously in support of a park at this location. There are three working concepts for the programming of the park. 1. Futsal outdoor arena and tot-lot; 2. Pickle ball courts and tot lot, 3. Combination basketball courts and youth camp center. The park site has not been officially named, and Community Center Park is a working title. This initial step will be for preparation of a rendering to be included in a grant application for a Proposition 68 Park Development Grant.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management								\$ -
Design/Engineering			\$ 35,000					\$ 35,000
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction								\$ -
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 245 Park Tax			\$ 35,000					\$ 35,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000



Project No.
466

Project Title
Jimenez Park Parking Lot Paving

Department/Division/Contact
Engineering / Travis Williams

Project Duration
Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

Project Location or Request
Jimenez Park on Groveland Way

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request



Project Description

This project would pave the existing gravel parking lot in front of the newly renovated Jimenez Park. The Phase 2 project that was recently completed included upgrades such as tennis courts, basketball courts, restrooms and walking paths, but the scope did not include paving of the parking lot.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management			\$ 34,500					\$ 34,500
Design/Engineering			\$ 34,500					\$ 34,500
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction			\$ 316,300					\$ 316,300
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 385,300	\$ -	\$ -	\$ -	\$ -	\$ 385,300

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 562 Lincoln Xing Bond			\$ 385,300					\$ 385,300
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 385,300	\$ -	\$ -	\$ -	\$ -	\$ 385,300



Project Title
Jimenez Park Phase 3 - Soccer Fields

Project No.
467

Department/Division/Contact
Engineering / Ray Leftwich

Project Duration
Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

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
Expenses for water, wastewater and parks maintenance and operating costs are expected to increase. These expenses are anticipated with the L&L District funding.



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 extension of reclaimed water service to the park, lighted soccer field, additional parking and accessible paths.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management			\$ 77,000	\$ 96,800				\$ 173,800
Design/Engineering			\$ 126,500	\$ 71,500				\$ 198,000
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction			\$ 852,500	\$ 731,500				\$ 1,584,000
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 1,056,000	\$ 899,800	\$ -	\$ -	\$ -	\$ 1,955,800

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 562 Lincoln Xing Bond			\$ 1,056,000	\$ 899,800				\$ 1,955,800
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 1,056,000	\$ 899,800	\$ -	\$ -	\$ -	\$ 1,955,800



Project Title
Oak tree maintenance project

Project No.
468

Department/Division/Contact
Public Works

Project Duration
Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

Project Location or Request
City Open Space

Strategic Goal Relevance

Operating Cost Impacts of Project/Request

Project Description
Project will consist of clean up of dead oak trees, trimming of oak trees and canopy raising of Oak trees throughout the City's open space.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management								\$ -
Design/Engineering								\$ -
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction			\$ 700,000					\$ 700,000
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 700,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 290 Oak Tree			\$ 700,000					\$ 700,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 700,000



Project Title
Playground matting replacement

Project No.
469

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

Project Duration
Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

Project Location or Request
Pete Singer Park

Strategic Goal Relevance

Operating Cost Impacts of Project/Request

Project Description
Remove and replace playground matting.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management			\$ 15,000					\$ 15,000
Design/Engineering								\$ -
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction			\$ 70,000					\$ 70,000
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 215 Park-In-Lieu			\$ 85,000					\$ 85,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000

Streets

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 20/21	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FUTURE YEARS	TOTAL
329	East Joiner Parkway Widening	\$ 660,000	\$ 6,600,000	\$ 3,650,000	\$ -	\$ -	\$ -	\$ 10,910,000
354	Lincoln Boulevard Phase 3	\$ 3,315,000	\$ 1,419,602	\$ -	\$ -	\$ -	\$ -	\$ 4,734,602
428	Markham Ravine Tributary Maintenance	\$ 90,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 240,000
470	1st Street Resurfacing - Phase 2	\$ -	\$ 1,940,200	\$ -	\$ -	\$ -	\$ -	\$ 1,940,200
471	Bicycle Infrastructure Project	\$ -	\$ 43,274	\$ -	\$ -	\$ -	\$ -	\$ 43,274
472	City Hall ADA Parking	\$ -	\$ 123,000	\$ -	\$ -	\$ -	\$ -	\$ 123,000
473	City Hall ADA Downtown Curb Ramps	\$ -	\$ 212,000	\$ -	\$ -	\$ -	\$ -	\$ 212,000
								\$ -
CURRENT FISCAL YEAR PROJECTS		\$ 4,065,000	\$ 10,488,076	\$ 3,650,000	\$ -	\$ -	\$ -	\$ 18,203,076

Future year projects - Streets

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 20/21	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FUTURE YEARS	TOTAL
	1st and R Street Crosswalks	\$ -	\$ -	\$ 189,750	\$ -	\$ -	\$ -	\$ 189,750
418	Ferrari Ranch Road UPRR Crossing	\$ 273,200	\$ -	\$ 390,000	\$ -	\$ -	\$ -	\$ 663,200
	ADA Improvements - Downtown Parking Areas	\$ -	\$ -	\$ 123,000	\$ -	\$ -	\$ -	\$ 123,000
	ADA Improvements - Civic Center Sidewalk	\$ -	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ 140,000
	Deploy Signal Coordination and GPS	\$ -	\$ -	\$ 148,300	\$ -	\$ -	\$ -	\$ 148,300
	Crosswalk at Ferrari Ranch & Groveland	\$ -	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ 110,000
	Dripping Rock Lane Slurry Seal	\$ -	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ 180,000
	East Avenue Rehab	\$ -	\$ -		\$ 1,900,000	\$ -	\$ -	\$ 1,900,000
	Ferrari Ranch Road Ramp Metering Project	\$ -	\$ -	\$ 258,000		\$ -	\$ -	\$ 258,000
	Fiddymont Road Repaving	\$ -	\$ -	\$ 1,539,050	\$ 4,698,000	\$ -	\$ -	\$ 6,237,050

Future year projects - Streets

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 20/21	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FUTURE YEARS	TOTAL
	Twelve Bridges Drive Slurry Seal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,070,000	\$ 2,070,000
	High School Area Resurfacing and Sewer Rehab	\$ 110,000	\$ -	\$ -	\$ 4,566,000	\$ -	\$ -	\$ 4,676,000
	Joiner Parkway Rehab Ph 2	\$ 300,000	\$ -	\$ 3,261,654	\$ -	\$ -	\$ -	\$ 3,561,654
	Joiner Parkway Rehab Ph 3	\$ -	\$ -	\$ 3,250,000	\$ -	\$ -	\$ -	\$ 3,250,000
	Lincoln Blvd Ph 4	\$ -	\$ -	\$ 1,965,000	\$ -	\$ -	\$ -	\$ 1,965,000
	Lincoln Blvd Repaving Ph 2	\$ -	\$ -	\$ 1,064,000	\$ -	\$ -	\$ -	\$ 1,064,000
	McBean Sidewalk Gap Closure Ph 1	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ 125,000
	McBean Sidewalk Gap Closure Ph 2	\$ -	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ 135,000
	McBean Sidewalk Gap Closure Ph 3	\$ -	\$ -	\$ 117,000	\$ -	\$ -	\$ -	\$ 117,000
	McBean Sidewalk Gap Closure Ph 4	\$ -	\$ -	\$ -	\$ -	\$ 117,000	\$ -	\$ 117,000
	McBean Sidewalk Gap Closure Ph 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,000	\$ 117,000
	Moore Road Repaving Project	\$ -	\$ -	\$ -	\$ -	\$ 6,600,000	\$ -	\$ 6,600,000
	Moore Road Trench Repair	\$ -	\$ -	\$ -	\$ -	\$ 1,406,500	\$ -	\$ 1,406,500
	Street Resurfacing - Pilot: HDMB	\$ -	\$ -	\$ 615,000	\$ -	\$ -	\$ -	\$ 615,000
	Twelve Bridges Drive Striping Refresh Ph 1	\$ -	\$ -	\$ 320,000	\$ -	\$ -	\$ -	\$ 320,000
	Twelve Bridges Drive Striping Refresh Ph 2	\$ -	\$ -	\$ 320,000	\$ -	\$ -	\$ -	\$ 320,000
	FUTURE YEAR PROJECTS	\$ 683,200	\$ -	\$ 14,250,754	\$ 11,164,000	\$ 8,123,500	\$ 2,187,000	\$ 36,408,454
	TOTAL STREETS PROJECTS	\$ 4,748,200	\$ 10,488,076	\$ 17,900,754	\$ 11,164,000	\$ 8,123,500	\$ 2,187,000	\$ 54,611,530



Project Title

East Joiner Parkway Widening Project

Project No.

329

Department/Division/Contact

Engineering / Roland Neufeld

Project Duration

Fiscal Year Start = 2018/19
Fiscal Year End = 2021/22

Project Location or Request

East Joiner Parkway - between Twelve Bridges Road and the southern city limit

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request



Project Description

Joiner Parkway needs to be expanded from two lanes to four lanes in order to meet future traffic demands. Bicycle/NEV lanes and sidewalk will be installed on the west side of Joiner Parkway. A traffic signal will be installed at Westview intersection and a roundabout installed at the Fieldstone intersection. The existing two lanes of Joiner Parkway will receive a 2" overlay. Additionally, the missing sidewalk on Fieldstone Drive will be constructed as part of this project.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management			\$ 550,000	\$ 550,000				\$ 1,100,000
Design/Engineering	\$ 660,000		\$ 90,000					\$ 750,000
Permitting			\$ 40,000					\$ 40,000
Land/ROW/Acquisition			\$ 120,000					\$ 120,000
Construction			\$ 5,800,000	\$ 3,100,000				\$ 8,900,000
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ 660,000	\$ -	\$ 6,600,000	\$ 3,650,000	\$ -	\$ -	\$ -	\$ 10,910,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 240 PFE			\$ 6,600,000	\$ 3,650,000				\$ 10,250,000
Fund: 223 TDA	\$ 660,000							\$ 660,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ 660,000	\$ -	\$ 6,600,000	\$ 3,650,000	\$ -	\$ -	\$ -	\$ 10,910,000



Project Title

Lincoln Boulevard Phase 3

Project No.

354

Department/Division/Contact

Engineering/Araceli Cazarez

Project Duration

Fiscal Year Start = 2016/17
Fiscal Year End = 2022/23

Project Location or Request

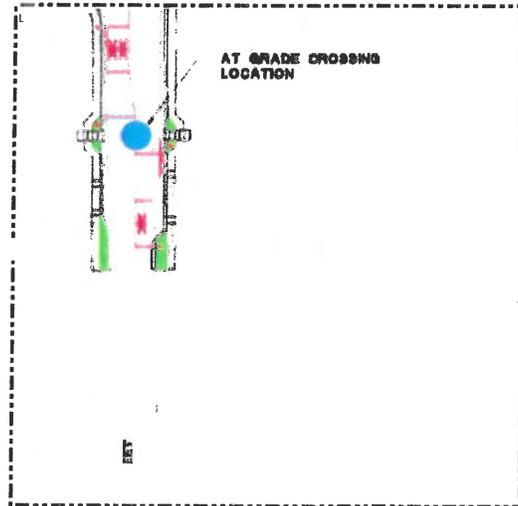
Lincoln Blvd. Pedestrian Railroad Crossing Upgrades at sections of 1st and 5th Streets.

Strategic Goal Relevance

Economic Development & Infrastructure

Operating Cost Impacts of Project/Request

Utilization of California Department of Transportation CMAQ funds.



Project Description

Along Lincoln Boulevard at 1st and 5th Street: construct pedestrian improvements and upgrades to the existing UPRR at-grade crossings, including improved sidewalks, NEV/Bike lanes and improved UPRR crossing signals and equipment at both locations. The overall goal of this project is to provide for a more pedestrian, bicycle and neighborhood electric vehicles (NEV) friendly environment along the main street through the City. Also, with the Water Master Plan update the UPRR water line crossings were identified as "Choke Points" for the water system feeding the west side of town and therefore we will be replacing the aging utility infrastructure at the same time a performing the pedestrian improvements; this will include the sewer system as well.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management	\$ 326,625		\$ 108,875					\$ 435,500
Design/Engineering	\$ 245,000		\$ 90,000					\$ 335,000
Permitting			\$ 250,000					\$ 250,000
Land/ROW/Acquisition								\$ -
Construction	\$ 2,774,534		\$ 909,533					\$ 3,684,067
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ 3,346,159	\$ -	\$ 1,358,408	\$ -	\$ -	\$ -	\$ -	\$ 4,704,567

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 298 CMAQ	\$ 2,774,534		\$ 836,694					\$ 3,611,228
Fund: 221 Streets Gas Tax	\$ 340,466							\$ 340,466
Fund: 721 Wastewater			\$ 350,000					\$ 350,000
Fund: 711 Water	\$ 200,000		\$ 232,908					\$ 432,908
Fund:								\$ -
Total Funding Sources	\$ 3,315,000	\$ -	\$ 1,419,602	\$ -	\$ -	\$ -	\$ -	\$ 4,734,602



Project Title

Markham Ravine Tributary Maintenance

Project No.

428

Department/Division/Contact

Public Services /Engineering

Project Duration

Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

Project Location or Request

Drainage ditch south of Joiner Park from pedestrian bridge to northern limits.

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Decrease in maintenance costs.



Project Description

The existing drainage ditch is overgrown with vegetation and has 1.5 feet of silt which causes water to back up in the adjacent storm drain system creating a flooding problem during storm events.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management	\$ 15,500		\$ 15,000					\$ 30,500
Design/Engineering	\$ 74,500		\$ 5,000					\$ 79,500
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction			\$ 130,000					\$ 130,000
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ 90,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 240,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 223 TDA	\$ 90,000							\$ 90,000
Fund: 270 LLAD			\$ 150,000					\$ 150,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ 90,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 240,000



Project Title

1st Street Resurfacing - Phase 2

Project No.

470

Department/Division/Contact

City Engineer/Araceli Cazarez

Project Duration

Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

Project Location or Request

1st Street - H Street to L Street



Strategic Goal Relevance

Infrastructure - Replacement of existing infrastructure.

Operating Cost Impacts of Project/Request

No impact to other departments. City's Public Works department's responsibilities will not change with this project. Anticipate less time for maintenance activities with the road rehabilitation and drainage improvements.

Project Description

The project consists of rehabilitation of the existing roadway surface. Various ADA and drainage improvements will be constructed with the project. There may be some replacement of utilities; to be determined as design progresses.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management			\$ 300,000					\$ 300,000
Design/Engineering			\$ 120,200					\$ 120,200
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction			\$ 1,520,000					\$ 1,520,000
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 1,940,200	\$ -	\$ -	\$ -	\$ -	\$ 1,940,200

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 223 Streets TDA			\$ 40,200					\$ 40,200
Fund: 298 RSTP			\$ 1,900,000					\$ 1,900,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 1,940,200	\$ -	\$ -	\$ -	\$ -	\$ 1,940,200



Project Title

Bicycle Infrastructure Project

Project No.

471

Department/Division/Contact

Engineering

Project Duration

Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

Project Location or Request

7th Street from East Avenue to J Street

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Additional maintenance for the Public Services streets division.



Project Description

The city receives approximately \$45,000 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 2020/21, it is anticipated that the project will install bicycle lanes on 7th Street between East Avenue and J Street.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management			\$ 6,000					\$ 6,000
Design/Engineering								\$ -
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction			\$ 37,274					\$ 37,274
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 43,274	\$ -	\$ -	\$ -	\$ -	\$ 43,274

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 223 TDA Funds			\$ 43,274					\$ 43,274
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 43,274	\$ -	\$ -	\$ -	\$ -	\$ 43,274



Project Title

City Hall ADA Parking Streets

Project No.

472

Department/Division/Contact

Engineering/Ray Leftwich

Project Duration

Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

Project Location or Request

City Hall 600 6th Street and F Street from McBean Park Drive to 6th Street.

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

There will be no operating cost impacts with the implementation of this project.



Project Description

The ADA Transition Plan Update has prioritized the identified barriers for each City owned facility including parking at and near City Hall. These barriers have been identified as top priority to be corrected to allow for compliant access to all citizens who wish to park and enter City Hall to conduct business and reduce the liability for the City. The project will consist of the following components:

- *Compliant parking signage (tow-away, minimum fine) including proper height placement;
- *Compliant parking stall length, width, running slope if feasible and striping

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management			\$ 8,000					\$ 8,000
Design/Engineering			\$ 15,000					\$ 15,000
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction			\$ 100,000					\$ 100,000
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 123,000	\$ -	\$ -	\$ -	\$ -	\$ 123,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 620 Facility Maint.			\$ 123,000					\$ 123,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 123,000	\$ -	\$ -	\$ -	\$ -	\$ 123,000



Project Title

City Hall ADA Downtown Curb Ramps

Project No.

473

Department/Division/Contact

Engineering/Ray Leftwich

Project Duration

Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

Project Location or Request

Downtown:
-Intersection 5th and E Street; 5th and F Street;
-Intersection 6th and E Street; 6th and F Street

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

There will be no operating cost impacts with the implementation of this project.



Project Description

The four identified curb ramps at the four corners (5th & E, 5th & F, 6th & E and 6th & F) are out of compliance and must be remedied per settlement hearing and to comply with the ADA Transition Plan. The project will consist of removing and replacing the existing non-compliant curb ramps at above listed locations including sidewalk panel replacements to assist with slope issues.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management			\$ 10,000					\$ 10,000
Design/Engineering			\$ 22,000					\$ 22,000
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction			\$ 180,000					\$ 180,000
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 212,000	\$ -	\$ -	\$ -	\$ -	\$ 212,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 600 General Admin			\$ 212,000					\$ 212,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 212,000	\$ -	\$ -	\$ -	\$ -	\$ 212,000

Water

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 20/21	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FUTURE YEARS	TOTAL
474	AMI Implementation	\$ -	\$ 1,457,654	\$ 95,000	\$ -	\$ -	\$ -	\$ 1,552,654
475	Fire Hydrant Replacement Program FY 20/21	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000
476	Verdera North Pressure Reducing Station	\$ -	\$ 260,000	\$ -	\$ -	\$ -	\$ -	\$ 260,000
								\$ -
CURRENT FISCAL YEAR PROJECTS		\$ -	\$ 1,942,654	\$ 95,000	\$ -	\$ -	\$ -	\$ 2,037,654

FUTURE YEAR PROJECTS

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 20/21	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FUTURE YEARS	TOTAL
	Water Distribution Rehab FY 20/21 - East	\$ -	\$ -	\$ 2,975,000	\$ -	\$ -	\$ -	\$ 2,975,000
	Water Distribution Rehab FY 20/21 - West	\$ -	\$ -	\$ 5,400,000	\$ -	\$ -	\$ -	\$ 5,400,000
	Water Distribution Rehab FY 21/22	\$ -	\$ -	\$ 7,454,246	\$ -	\$ -	\$ -	\$ 7,454,246
	Water Distribution Rehab FY 22/23	\$ -	\$ -	\$ -	\$ 5,958,295	\$ -	\$ -	\$ 5,958,295
	Water Distribution Rehab FY 23/24	\$ -	\$ -	\$ -	\$ -	\$ 8,509,714	\$ -	\$ 8,509,714
	Water Distribution Rehab FY 24/25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,388,852	\$ 5,388,852
FUTURE YEAR PROJECTS		\$ -	\$ -	\$ 7,454,246	\$ 5,958,295	\$ 8,509,714	\$ 5,388,852	\$ 27,311,107

TOTAL WATER PROJECTS		\$ -	\$ 1,942,654	\$ 7,549,246	\$ 5,958,295	\$ 8,509,714	\$ 5,388,852	\$ 29,348,761
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207



Project Title

Advanced Metering Infrastructure (AMI)

Project No.

474

Department/Division/Contact

Public Works/Water/Ray Leftwich

Project Duration

Fiscal Year Start = 2019/20
Fiscal Year End = 2020/21

Project Location or Request

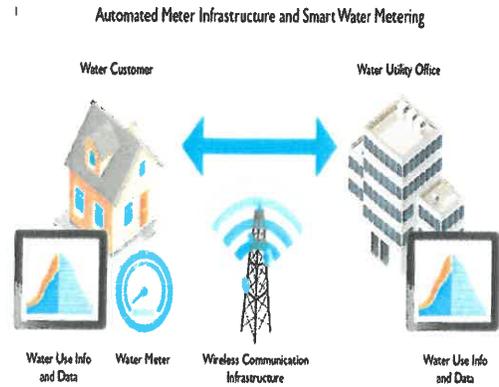
Citywide installation of residential/commercial/irrigation water meter smart points and three antenna's.

Strategic Goal Relevance

Improve the overall effectiveness of the City's water system.

Operating Cost Impacts of Project/Request

We will find both efficiencies and significant impacts in operations. Meter reading will no longer be done by driving or walking the City. With the anticipated growth that technology is not feasible to be done by one person in a single day. Due to the nature of the technology side of the project there will be a significant ongoing IT impact in both the support and daily operation of the system. As with any new system there will be impacts of daily operations to water, streets and utility billing as well but as staff becomes more proficient the impact should drastically decrease.



Project Description

Advanced Metering Infrastructure (AMI) not only saves water and increases efficiencies in daily operations but also enhances customer service. AMI provides leak alerts preventing surprise bills, allows residents online access to see real time and historical water use as well. It also provides leak alerts for staff which would be very helpful in irrigated areas that may not be frequented and could help with preventing flooded recreational fields and significant water losses.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management			\$ 50,000					\$ 50,000
Design/Engineering								\$ -
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction								\$ -
Equipment			\$ 1,207,654					\$ 1,207,654
Other (Specify)			\$ 200,000	\$ 95,000				\$ 295,000
Total Expenditures	\$ -	\$ -	\$ 1,457,654	\$ 95,000	\$ -	\$ -	\$ -	\$ 1,552,654

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 711 Water Capital			\$ 1,457,654	\$ 95,000				\$ 1,552,654
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 1,457,654	\$ 95,000	\$ -	\$ -	\$ -	\$ 1,552,654



Project Title
Fire Hydrant Replacement Program FY20/21

Project No.
475

Department/Division/Contact
Engineering/Andrew Kellen

Project Duration
Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

Project Location or Request
Replace old and deteriorated fire hydrants and laterals at various locations across the City.

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 fire hydrants and fire hydrant laterals that provide inadequate fire flows and water pressure across the City of Lincoln. There are also a number of fire hydrants that can no longer be repaired due to the age of the hydrant. The project includes replacement of approximately 16 fire hydrants.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management			\$ 15,000					\$ 15,000
Design/Engineering			\$ 10,000					\$ 10,000
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction			\$ 200,000					\$ 200,000
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 711 Water Capital			\$ 225,000					\$ 225,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000



Project Title

Verdera North Pressure Reducing Station

Project No.

476

Department/Division/Contact

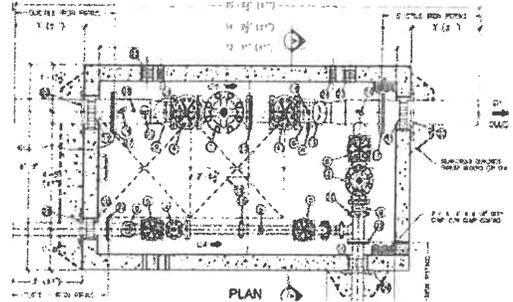
Engineering

Project Duration

Fiscal Year Start = 2020/21
Fiscal Year End = 2021/22

Project Location or Request

Construct Pressure Reducing Valve (PRV) in vault to regulate pressure of PCWA supplied water for the higher elevation area of northern Catta Verdera.



Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

It is anticipated that operating cost would decrease as the new vault would be more easily accessible by operations.

Project Description

The existing 16-inch pressure reducing valve vault needs to be re-configured to include by-pass for maintenance work and a double hatch lid. Estimate is based on 2019 costs for similar work. Work includes site prep, minor grading, 8'x14' vault with double hatch lid, blow-off, vault drainage and sump pump, electrical and SCADA connections to the Tank #3 sampling building.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management			\$ 30,000					\$ 30,000
Design/Engineering			\$ 40,000					\$ 40,000
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction			\$ 190,000					\$ 190,000
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 260,000	\$ -	\$ -	\$ -	\$ -	\$ 260,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 711 Water Capital			\$ 260,000					\$ 260,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 260,000	\$ -	\$ -	\$ -	\$ -	\$ 260,000

Wastewater

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 20/21	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FUTURE YEARS	TOTAL
477	UPRR Sewer Rehabilitation Project	\$ -	\$ 60,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 1,260,000
411	WWTRF Expansion Phase 1	\$ 1,840,000	\$ 100,000	\$ 28,804,050	\$ -	\$ -	\$ -	\$ 30,744,050
478	East Joiner Parkway Pump Station Improvements	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
479	WWTRF HVAC Replacement	\$ -	\$ 50,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 150,000
480	WWTRF Pump Replacement	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
TOTAL CURRENT YEAR PROJECTS		\$ 1,840,000	\$ 300,000	\$ 30,004,050	\$ 100,000	\$ -	\$ -	\$ 32,244,050

FUTURE YEAR PROJECTS

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 20/21	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FUTURE YEARS	TOTAL
	Aviation and Venture Sewer Rehab	\$ 62,000	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ 512,000
	East Joiner Sewer Inflow and Infiltration	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
	High School Area Sewer Rehab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250,000	\$ 2,250,000
	Markham Sewer Point Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270,000	\$ 270,000
	Sewer System Rehab 20/21	\$ -	\$ -	\$ 1,950,000	\$ -	\$ -	\$ -	\$ 1,950,000
	Sewer System Rehab 21/22	\$ -	\$ -	\$ -	\$ 2,845,000	\$ -	\$ -	\$ 2,845,000
	Sewer System Rehab 22/23	\$ -	\$ -	\$ -	\$ -	\$ 1,950,000	\$ -	\$ 1,950,000
	Sewer System Rehab Future Years	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,880,000	\$ 4,880,000
	Aviation Drive Pump	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,020,000	\$ 1,020,000
	Lincoln Crossing Trunk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,840,000	\$ 1,840,000
	Sewer Restriction - North East Avenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,170,000	\$ 2,170,000
	WWTRF Oxidation Ditch & Pond Liner	\$ 380,000	\$ -	\$ 3,550,000	\$ -	\$ -	\$ -	\$ 3,930,000
	Nicolaus & East Joiner Lift Station Improvements	\$ -	\$ -	\$ 325,000	\$ -	\$ -	\$ -	\$ 325,000
	Q Street Sewer Lift Station Rehabilitation	\$ -	\$ -	\$ 1,600,000	\$ -	\$ -	\$ -	\$ 1,600,000
	WWTRF DAF 1 & 2 Recoating	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ 70,000
	WWTRF UV Equipment Replacement	\$ -	\$ 100,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 400,000
	WWTRF VFD Replacement	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ 120,000
	NRPS Collection Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,615,000	\$ 2,615,000

FUTURE YEAR PROJECTS - WASTEWATER

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 20/21	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FUTURE YEARS	TOTAL
	Old Town North	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,475,000	\$ 2,475,000
	Old Town South A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,900,000	\$ 1,900,000
	Old Town South B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,625,000	\$ 1,625,000
	UPRR Sewer Rehabilitation Ph 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,215,000	\$ 2,215,000
	WWTRF Expansion Ph 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,950,000	\$ 14,950,000
	3rd Street Lift Station	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
	Joiner, Machado and Singer Parks Reclamation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 880,000	\$ 880,000
	UPRR Sewer Rehabilitation Ph 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,835,000	\$ 1,835,000
	CCTV Wastewater Collection System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000	\$ 1,300,000
	FUTURE YEAR PROJECTS	\$ 442,000	\$ 140,000	\$ 7,835,000	\$ 4,335,000	\$ 1,950,000	\$ 42,300,000	\$ 57,002,000
TOTAL WASTEWATER PROJECTS		\$ 2,282,000	\$ 440,000	\$ 37,839,050	\$ 4,435,000	\$ 1,950,000	\$ 42,300,000	\$ 89,246,050



Project Title

WWTRF Expansion Phase 1

Project No.

411

Department/Division/Contact

Engineering / Ray Leftwich

Project Duration

Fiscal Year Start = 2017/18
Fiscal Year End = 2020/21

Project Location or Request

WWTRF

Strategic Goal Relevance

Infrastructure, Economic Development

Operating Cost Impacts of Project/Request

Operation of WWTRF is funded through monthly utility bills of rate payers. Capital cost of project will be funded through payment of Connection Fees from builders and developers as a requirement of Building Permits and Final Maps.



Project Description

Expand WWTRF capacity by 1.2mgd with addition of Oxidation Ditch and related components. Next expansion will include addition of a Clarifier and related components for additional 0.9mgd of capacity. WWTRF is nearing facility capacity and additional capacity is needed to facilitate future development. Currently the City has 29,120 EDUs obligated with only 28,000 EDU plant capacity. The obligated EDUs are a mix of existing City and County connections, pre-paid developer and County connections and County reserved connections. The addition of the oxidation ditch will provide for an additional 6,046 EDUs with the Phase 1 expansion project.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management	\$ 140,000			\$ 3,757,050				\$ 3,897,050
Design/Engineering	\$ 1,700,000		\$ 100,000					\$ 1,800,000
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction				\$ 25,047,000				\$ 25,047,000
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ 1,840,000	\$ -	\$ 100,000	\$ 28,804,050	\$ -	\$ -	\$ -	\$ 30,744,050

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 725 Wastewater PFE	\$ 1,840,000		\$ 100,000					\$ 1,940,000
Fund: SRF or Muni Bond				\$ 28,804,050				\$ 28,804,050
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ 1,840,000	\$ -	\$ 100,000	\$ 28,804,050	\$ -	\$ -	\$ -	\$ 30,744,050



Project Title
UPRR Sewer Rehabilitation Project

Project No.
477

Department/Division/Contact
Engineering/Araceli Cazarez

Project Duration
Fiscal Year Start = 2017/18
Fiscal Year End = 2021/22

Project Location or Request
Various locations:
From 5th Street south to 3rd between Lincoln Blvd and H Street

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request
Operating cost would decrease with the new assets installed.



Project Description

There are currently twelve miles of sanitary sewer mains in the downtown area that were installed prior to 1929. These twelve miles are deemed critical for replacement. Staff has created a plan of action to repair/replace these old, deteriorating mains over the next twelve years. One of the identified projects include sewer rehabilitation within the Union Pacific Railroad (UPRR) right-of-way (ROW). This project will begin the UPRR Utility Encroachment process for the replacement of 7 manholes/cleanouts and approximately 1,000 LF of sewer main/lateral. Construction is anticipated to be delayed until fiscal year 2021/22 as we work through the UPRR process.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management								\$ -
Design/Engineering			\$ 60,000					\$ 60,000
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction				\$ 1,200,000				\$ 1,200,000
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 60,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 1,260,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 721 Wastewater			\$ 60,000	\$ 1,200,000				\$ 1,260,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 60,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 1,260,000



Project Title
East Joiner Pump Station Improvements

Project No.
478

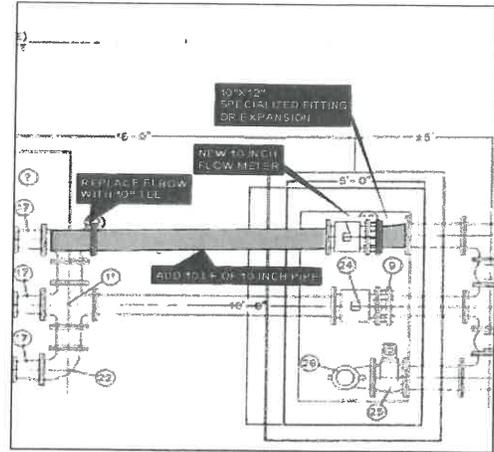
Department/Division/Contact
Engineering

Project Duration
Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

Project Location or Request
East Joiner Parkway and Twelve Bridges Drive (South of intersection) at Pump Station

Strategic Goal Relevance
Infrastructure Efficiency and Support Economic Development

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 and 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. This project proposes to add approximately 10 LF of 10-inch DIP, new 10-inch tees, flow meter, and expansion fitting.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management			\$ 8,100					\$ 8,100
Design/Engineering			\$ 4,800					\$ 4,800
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction			\$ 21,900					\$ 21,900
Equipment			\$ 25,200					\$ 25,200
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 721 Wastewater Fund			\$ 60,000					\$ 60,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000



Project Title

WWTRF HVAC Replacements

Project No.

479

Department/Division/Contact

Public Works

Project Duration

Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

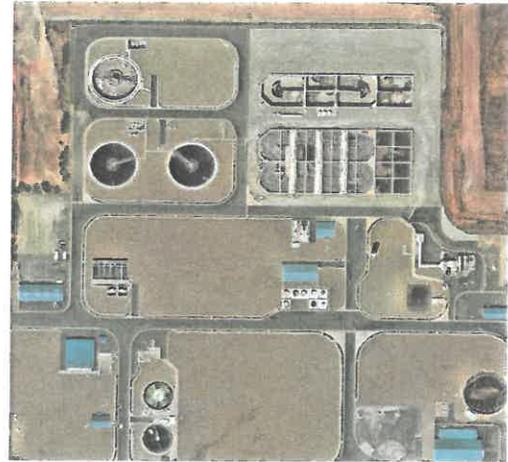
Project Location or Request

City of Lincoln Wastewater Treatment and Reclamation Facility

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request



Project Description

Project is included in the Wastewater Rate study. The HVAC equipment at the WWTRF is nearing the end of its expected lifespan and needs to begin to be replaced. The Laboratory and Administration building AC units are anticipated to be replaced in FY 20/21. Placer County will reimburse the City of Lincoln approximately \$6,000 for this work through the COJA agreement.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management								\$ -
Design/Engineering								\$ -
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction			\$ 50,000		\$ 100,000			\$ 150,000
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 50,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 150,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 721 Wastewater Cap.			\$ 50,000		\$ 100,000			\$ 150,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 50,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 150,000



Project Title
WWTRF Pump Repairs & Replacement

Project No.
480

Department/Division/Contact
Public Works

Project Duration
Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

Project Location or Request
City of Lincoln Wastewater Treatment and Reclamation Facility

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request



Project Description

Project is included in the Wastewater Rate study. Pumps at the WWTRF have a history of failing and require rebuilding. Other pumps have known issues like the Maturation Pond pumps which have significant corrosion and require repairs around their bell housing. These funds are set aside to replace the Maturation Pond Pump bell housings and repair other pumps as needed. Placer County will reimburse the City of Lincoln approximately \$11,000 for this work through the COJA agreement.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management								\$ -
Design/Engineering								\$ -
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction			\$ 30,000	\$ 30,000	\$ 30,000			\$ 90,000
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 90,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 721 Wastewater Cap.			\$ 30,000	\$ 30,000	\$ 30,000			\$ 90,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 90,000

Drainage

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 20/21	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FUTURE YEARS	TOTAL
481	East Avenue Storm Drainage Investigation	\$ -	\$ 71,500	\$ -	\$ -	\$ -	\$ -	\$ 71,500
181	Lakeview Farms Volumetric Storage Phase 1	\$ -	\$ 115,000	\$ 3,060,000	\$ -	\$ -	\$ -	\$ 3,175,000
TOTAL CURRENT YEAR PROJECTS		\$ -	\$ 186,500	\$ 3,060,000	\$ -	\$ -	\$ -	\$ 3,246,500

FUTURE YEAR PROJECTS

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 20/21	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FUTURE YEARS	TOTAL
	Lakeview Farms Volumetric Storage Ph 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,545,000	\$ 17,545,000
FUTURE YEAR PROJECTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,545,000	\$ 17,545,000

TOTAL DRAINAGE PROJECTS		\$ -	\$ 186,500	\$ 3,060,000	\$ -	\$ -	\$ 17,545,000	\$ 20,791,500
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Project Title

Lakeview Farms Vol. Storage Phase 1

Project No.

181

Department/Division/Contact

Engineering

Project Duration

Fiscal Year Start = 2017/18
Fiscal Year End = 2021/22

Project Location or Request

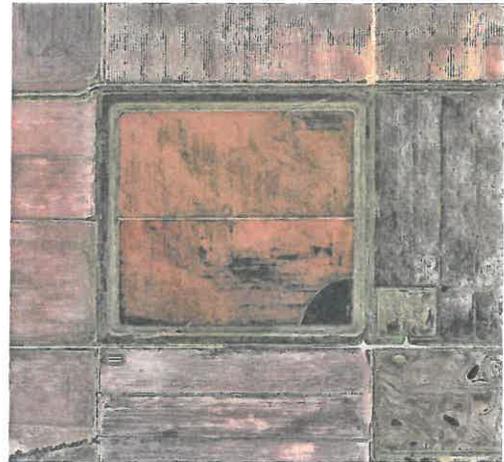
Waltz Road between N Dowd and Wheatland Road

Strategic Goal Relevance

Infrastructure and Economic Development

Operating Cost Impacts of Project/Request

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.



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 Coon Creek into the storage basin during heavy rain events and then pump the water out after the storm event has passed.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management				\$ 200,000				\$ 200,000
Design/Engineering	\$ 125,800		\$ 65,000					\$ 190,800
Permitting			\$ 50,000					\$ 50,000
Land/ROW/Acquisition								\$ -
Construction				\$ 2,860,000				\$ 2,860,000
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ 125,800	\$ -	\$ 115,000	\$ 3,060,000	\$ -	\$ -	\$ -	\$ 3,300,800

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 275 Storm Water	\$ 62,900		\$ 115,000	\$ 3,060,000				\$ 3,237,900
Fund: 540 Cap Replacement	\$ 62,900							\$ 62,900
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ 125,800	\$ -	\$ 115,000	\$ 3,060,000	\$ -	\$ -	\$ -	\$ 3,300,800



Project Title
East Avenue Storm Drainage Investigation

Project No.
481

Department/Division/Contact
Engineering

Project Duration
Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

Project Location or Request
Investigate condition of existing storm drain pipe on East Avenue between McBean Avenue and 7th Street

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request
This project would alleviate flooding on the roadway and associated cleaning costs.



Project Description

During the course of construction for the East Avenue Storm Drain Modifications, the existing storm drain pipe on East Avenue was discovered to be full of standing water. The exact cause of the flooded pipe was not apparent during construction. The investigation of the existing pipe to determine the source and location of the blockage is essential in order to make the required repairs and allow future drainage improvements to operate properly.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management			\$ 8,250					\$ 8,250
Design/Engineering			\$ 8,250					\$ 8,250
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction			\$ 55,000					\$ 55,000
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 71,500	\$ -	\$ -	\$ -	\$ -	\$ 71,500

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 221 Gas Tax			\$ 71,500					\$ 71,500
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 71,500	\$ -	\$ -	\$ -	\$ -	\$ 71,500

Airport

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 20/21	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FUTURE YEARS	TOTAL
230	Reconstruct Runway 15-33	\$ 39,548	\$ 185,475	\$ 541,000	\$ 850,000	\$ -	\$ -	\$ 1,616,023
CURRENT FISCAL YEAR PROJECTS		\$ 39,548	\$ 185,475	\$ 541,000	\$ 850,000	\$ -	\$ -	\$ 1,616,023

FUTURE YEAR PROJECTS

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 20/21	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FUTURE YEARS	TOTAL
229	Remove Airport Fuel Island	\$ 868,500	\$ -	\$ 50,000	\$ 175,000	\$ -	\$ -	\$ 1,093,500
	Airport ADA Parking Lot Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,500	\$ 18,500
	Reconstruct Airport Taxiways	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,543,000	\$ 5,543,000
FUTURE YEAR PROJECTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,561,500	\$ 5,561,500

TOTAL AIRPORT PROJECTS		\$ 39,548	\$ 185,475	\$ 541,000	\$ 850,000	\$ -	\$ 5,561,500	\$ 7,177,523
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Project Title
Reconstruct Runway 15-33

Project No.
230

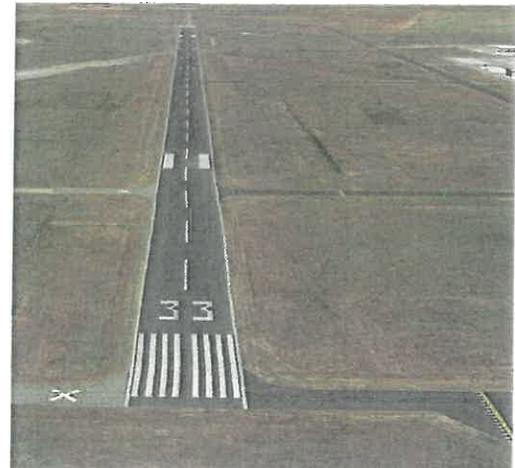
Department/Division/Contact
Public Services/Airport

Project Duration
Fiscal Year Start = 2018/19
Fiscal Year End = 2022/23

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.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management					\$ 850,000			\$ 850,000
Design/Engineering	\$ 39,548			\$ 541,000				\$ 580,548
Permitting			\$ 185,475					\$ 185,475
Land/ROW/Acquisition								\$ -
Construction					\$ 7,650,000			\$ 7,650,000
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ 39,548	\$ -	\$ 185,475	\$ 541,000	\$ 8,500,000	\$ -	\$ -	\$ 9,266,023

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 750 Airport	\$ 39,548		\$ 18,548	\$ 54,100	\$ 850,000			\$ 962,196
Fund: 755 FAA Grant			\$ 166,928	\$ 486,900	\$ 7,650,000			\$ 8,303,828
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ 39,548	\$ -	\$ 185,476	\$ 541,000	\$ 8,500,000	\$ -	\$ -	\$ 9,266,024

Public Buildings

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 20/21	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FUTURE YEARS	TOTAL
482	Safety Improvements at Public Counters	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
273	Police Department Roof Repair	\$ -	\$ 77,000	\$ -	\$ -	\$ -	\$ -	\$ 77,000
483	Police Department Warehouse Expansion	\$ -	\$ 606,000	\$ -	\$ -	\$ -	\$ -	\$ 606,000
								\$ -
CURRENT FISCAL YEAR PROJECTS		\$ -	\$ 773,000	\$ -	\$ -	\$ -	\$ -	\$ 773,000

FUTURE YEAR PROJECTS

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 20/21	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FUTURE YEARS	TOTAL
	ADA Improvements - Fire Stations 33, 34 and 35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 555,000	\$ 555,000
	ADA Improvements - Police Facility Parking Lot	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 288,000	\$ 288,000
	Civic Center Exterior Painting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,500	\$ 32,500
	Community Center Interior Updates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 231,200	\$ 231,200
	Community Center Roof Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 385,300	\$ 385,300
	Community Center Site Access Improvements Ph 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000	\$ 165,000
	Fire Station 33 Exterior Painting & Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ 130,000
	Fire Station 34 Exterior Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,000	\$ 52,000
	Fire Station 35 Driveway	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
	Fire Station 35 Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,000	\$ 51,000
	Pavilion Exterior Painting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,600	\$ 166,600
	Pavilion Flooring and Kitchen Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,350	\$ 70,350
	Police Facility Interior Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000
FUTURE YEAR PROJECTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,461,950	\$ 2,461,950

TOTAL PUBLIC BUILDING PROJECTS

		\$ -	\$ 773,000	\$ -	\$ -	\$ -	\$ 2,461,950	\$ 3,234,950
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223



Project Title

Police Department Roof Repair

Project No.

273

Department/Division/Contact

Public Works/Facilities/Scott Boynton

Project Duration

Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

Project Location or Request

Police Department - 770 7th Street

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Reduce operating costs associated with leaking roof.



Project Description

During first rains of the season PD staff identified multiple leaks in the existing foam coated roof above the lobby at the station's facility. Staff acquired quotes for repairs and upon start of this project, repairs were found to be very extensive. Necessary paths were made to get through the winter months but ultimately the roof needs to be repaired properly. This additional work would include a new roof over the existing one.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management			\$ 5,000					\$ 5,000
Design/Engineering	\$ 6,000							\$ 6,000
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction			\$ 72,000					\$ 72,000
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ 6,000	\$ -	\$ 77,000	\$ -	\$ -	\$ -	\$ -	\$ 83,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 241 PFE Police	\$ 6,000		\$ 77,000					\$ 83,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ 6,000	\$ -	\$ 77,000	\$ -	\$ -	\$ -	\$ -	\$ 83,000



Project Title

Safety Improvements at public counters

Project No.

482

Department/Division/Contact

Community Development/Engineering/Scott Boynton

Project Duration

Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

Project Location or Request

Public counters in City hall including Community Development and Engineering (2nd & 3rd Floor).

Strategic Goal Relevance

Team cohesion - providing employee safety

Operating Cost Impacts of Project/Request

Once installed, some maintenance would be required depending on the specific installation.



Project Description

Design and construction of improvements at public counters in City Hall to improve the safety of City employees. Improvements include safety glass, while maintaining a pleasant and inviting appearance to the public. During FY 2019/2020; Council approved a contract with Bullet Guard to install safety glass on the 1st Floor at both the City Manager's and Utility Billing front counters. It is only prudent and justified to provide the same protections for the rest of the staff on the 2nd and 3rd floor who have the same level of exposure and interaction with customers.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management			\$ 15,000					\$ 15,000
Design/Engineering								\$ -
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction			\$ 75,000					\$ 75,000
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 248 Dev Svcs.			\$ 90,000					\$ 90,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000



Project Title
Police Department Warehouse Expansion

Project No.
483

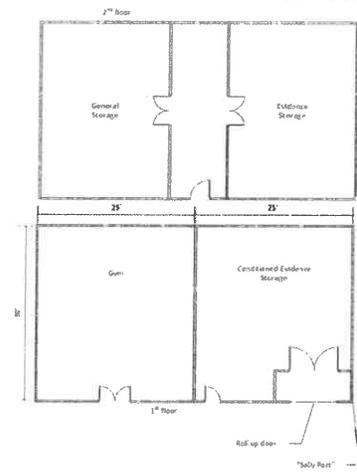
Department/Division/Contact

Project Duration
Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

Project Location or Request
Police Department

Strategic Goal Relevance
Organizational Efficiency

Operating Cost Impacts of Project/Request



Project Description

Project will allow for adequate evidence storage, general storage, and improved employee wellness. Project proposed to build a free standing, two story, 30'x50' structure inside the PD warehouse. Structure would consist of four rooms: Air conditioned storage (required for evidence like rape kits and biological fluids) with a walk in freezer (required for DNA preservation - PD is completely out of freezer space), enclosed climate controlled gym area (current gym in the warehouse - <40 degrees in the winter, >100 degrees in the summer), evidence archive area for items that require perpetual storage (homicide evidence), and general storage. A properly constructed evidence storage area would ensure legal and POST requirements are met in regards to property and evidence storage which is vital in criminal prosecutions.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management			\$ 6,000					\$ 6,000
Design/Engineering								\$ -
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction			\$ 600,000					\$ 600,000
Equipment								\$ -
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 606,000	\$ -	\$ -	\$ -	\$ -	\$ 606,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 241 Police PFE			\$ 606,000					\$ 606,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 606,000	\$ -	\$ -	\$ -	\$ -	\$ 606,000

Vehicles and Equipment

Dept	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 20/21	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FUTURE YEARS	TOTAL
Wastewater	Thompson Wet Prime Trash Pump	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Inspection	Chevy 1500	\$ -	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ 34,000
Fleet	CMC Plasma Cutter	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Solid Waste	(3) Python Residential Refuse Truck	\$ -	\$ 1,050,000	\$ -	\$ -	\$ -	\$ -	\$ 1,050,000
multiple	Heated Asphalt Machine	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Wastewater	(2) GEM Utility Vehicles for WWTP	\$ -	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ 34,000
Wastewater	Ford 250 Utility Truck	\$ -	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ 52,000
CURRENT FISCAL YEAR PROJECTS		\$ -	\$ 1,335,000	\$ -	\$ -	\$ -	\$ -	\$ 1,335,000

FUTURE YEAR PROJECTS

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 20/21	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FUTURE YEARS	TOTAL
Fire	Fire Command Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
Police	Police Pool Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000
Police	Chevy 1500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
Police	(4) Dodge Durangos, lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,500	\$ 41,500
Recreation	Ford Passenger Van	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000	\$ 11,000
Fire	HME Type 3 Fire Engine	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,500	\$ 93,500
FUTURE YEAR PROJECTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 286,000	\$ 286,000

-227-



Project Title

Thompson Wet Prime Trash Pump

Project No.

V201

Department/Division/Contact

Public Works/Wastewater/Aaron Hookins

Project Duration

Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

Project Location or Request

Corporation Yard

Strategic Goal Relevance

Organizational Efficiency - this pump will improve the response times for emergency operations in wastewater.

Operating Cost Impacts of Project/Request

Some increase in maintenance cost is anticipated for this addition to the city's equipment.



Project Description

This pump is equipped with an EPA Tier 4 Final diesel engine as required by current emission regulations in order to have an operational permit issued by the Air Resource Board. Maximum flows of up to 640 GPM or 38,400 Gallons Per Hour will allow this pump to serve in many applications throughout the city's wastewater collection system including sewage bypass if The City of Lincoln has complete failure of a liftstation. The wet prime system is a less expensive, but very reliable alternative to the compressor-assist or venturi-system dry-priming pumps. The pump may choose to add the auto-start system that includes float switches for unmanned operation.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management								\$ -
Design/Engineering								\$ -
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction								\$ -
Equipment			\$ 35,000					\$ 35,000
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 721 Wastewtr Capital			\$ 35,000					\$ 35,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000



Project Title

Chevy 1500 for Inspection

Project No.

V202

Department/Division/Contact

Public Works / Fleet / Mike Osborne

Project Duration

Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

Project Location or Request

Vehicle for Construction Inspector

Strategic Goal Relevance

Organizational Efficiency will be improved with the new vehicle.

Operating Cost Impacts of Project/Request

Maintenance costs will be lower that for the vehicle currently in service.



Project Description

Inspector needs a four-wheel drive truck for inspection activities. He is currently driving truck #199, a 2007 Ford with 145,000 miles. Truck 199 was approved for surplus some time ago, but was repaired and put back into service because no other vehicle was available. A large cab is needed for the additional leg room and for the storage of equipment and personal items (lunch, clothing, etc.). 4WD is needed for driving on unpaved construction sites, which can be quite muddy and uneven. Projected vehicle life is fifteen years, after which it may be sold as surplus, moved to reserve status or kept in service, depending upon condition.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management								\$ -
Design/Engineering								\$ -
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction								\$ -
Equipment			\$ 34,000					\$ 34,000
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ 34,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 711 Water Capital			\$ 17,000					\$ 17,000
Fund: 721 Wastewater Cap			\$ 17,000					\$ 17,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ 34,000



Project Title

CMC Plasma Cutter

Project No.

V203

Department/Division/Contact

Public Works/Fleet/Mike Osborne

Project Duration

Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

Project Location or Request

Corporation Yard



Strategic Goal Relevance

Organizational Efficiency will be enhanced by the ability to fabricate sheet metal and plate metal parts in-house.

Operating Cost Impacts of Project/Request

Only minor additional operating costs are anticipated.

Project Description

A computer-controlled plasma cutter will save costs when replacement sheet metal and plate metal parts are needed. Often, simple brackets and other fabricated steel parts that only cost a few dollars to make sell for hundreds at retail. Special order parts that could be fabricated with this machine are not only expensive, but also take days or weeks to arrive. We propose to make as many of these parts as possible in-house, thus saving time and money.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management								\$ -
Design/Engineering								\$ -
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction								\$ -
Equipment			\$ 30,000					\$ 30,000
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 711 Water Capital			\$ 10,000					\$ 10,000
Fund: 721 Wastewater Capital			\$ 10,000					\$ 10,000
Fund: 731 Solid Waste Capital			\$ 10,000					\$ 10,000
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000



Project Title

Solid Waste Python Residential Truck - Quantity 3

Project No.

V204

Department/Division/Contact

Public Works /Fleet / Mike Osborne

Project Duration

Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

Project Location or Request

Corporation Yard

Strategic Goal Relevance

Operational Efficiency - the new trucks will help assure the current excellent residential trash pickup services as the routes continue to expand.

Operating Cost Impacts of Project/Request

No increase in maintenance or insurance costs are anticipated for these replacements



Project Description

Purchase of these residential (Autocar ACX chassis with Heil Python body) solid waste collection vehicles address the need to replace a 2008 model and a 2009 model that do not comply with current emission requirements. Also slated for replacement is a 2016 model that is under powered and needs to be upgraded. The Python style body is the preferred type for use in Lincoln residential trash pickup. Projected life for the new vehicles is ten years, after which they may be sold as surplus, moved to reserve status or kept in service, depending upon condition. The purchases are proposed through Sourcewell, a nationally approved government purchasing cooperative. Sourcewell's cooperative contract purchasing leverages the national purchasing power of more than 50,000 member agencies while also streamlining the required purchasing process.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management								\$ -
Design/Engineering								\$ -
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction								\$ -
Equipment			\$ 1,050,000					\$ 1,050,000
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 1,050,000	\$ -	\$ -	\$ -	\$ -	\$ 1,050,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 731 Solid Waste Capital			\$ 1,050,000					\$ 1,050,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 1,050,000	\$ -	\$ -	\$ -	\$ -	\$ 1,050,000



Project Title

Heated Asphalt Machine

Project No.

V205

Department/Division/Contact

PW/Streets, Wastewater, Water/Mark Swarsbrook

Project Duration

Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

Project Location or Request

Corporation Yard

Strategic Goal Relevance

Infrastructure - quality street paving after water leak repairs has wide benefit

Operating Cost Impacts of Project/Request

Some increased expense will be associated with the addition of this new piece of equipment.



Project Description

The PB Loader slip-in asphalt machine proposed here will be used with one of the dump trucks currently owned by the City. The asphalt machine offers a variety of useful features that will make street paving after water and wastewater pipe repairs much easier, more efficient and cost effective. Waste will be reduced because the asphalt material can be kept hot and usable for a longer period of time. Also, if the entire load of asphalt is not used before the end of the day, an overnight heater option allows the material to be kept hot for application the following day. The built-in conveyor system eliminates most shoveling and makes the distribution of asphalt ten times faster without being the back-breaking job that it is now. Streets division does not have any similar equipment and so the PB Loader machine will be a valuable new addition.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management								\$ -
Design/Engineering								\$ -
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction								\$ -
Equipment			\$ 100,000					\$ 100,000
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 221 Streets Fund			\$ 25,000					\$ 25,000
Fund: 711 Water			\$ 50,000					\$ 50,000
Fund: 721 Wastewater Capital			\$ 25,000					\$ 25,000
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000



Project Title

WWTPRF - (2) Gem Utility Vehicles

Project No.

V206

Department/Division/Contact

Public Works / Fleet / Mike Osborne

Project Duration

Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21

Project Location or Request

1245 Fiddymnt Rd



Strategic Goal Relevance

Organizational Efficiency will be enhanced by having more of these convenient, versatile electrically powered utility vehicles.

Operating Cost Impacts of Project/Request

Some savings will be realized from reduced maintenance and greater reliability associated with the new vehicles.

Project Description

In 2018, two Global Electric Motorcars (GEM) were purchased to replace two other GEM cars originally purchased for the treatment plant. After the two new units arrived, the old units continued to see service on a regular basis but have now outlived their lifespan and are no longer reliable enough to keep in service. There are a shortage of WWTRF staff vehicles such that some staff use their personal vehicles around the plant. Keeping 4 GEM cars at the WWTRF plant would provide an adequate amount of fleet vehicles at the plant to eliminate the use of personal vehicles. Additionally, GEM cars provide an ease of use for many maintenance duties around the WWTRF.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management								\$ -
Design/Engineering								\$ -
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction								\$ -
Equipment			\$ 34,000					\$ 34,000
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ 34,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 721 Wastewater Capital			\$ 34,000					\$ 34,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ 34,000



Project Title

Ford F250 Wastewater utility truck

Project No.

V207

Department/Division/Contact

Public Works / Fleet / Mike Osborne

Project Duration

Fiscal Year Start = 2020/21
Fiscal Year End = 2020/21



Project Location or Request

Corporation Yard

Strategic Goal Relevance

Organizational Efficiency - a new truck with a utility body will improve the efficiency of wastewater maintenance and repair services.

Operating Cost Impacts of Project/Request

Some reduction in maintenance costs is associated with the newer vehicle.

Project Description

Purchase of this vehicle addresses the shortage of full sized pickup trucks in the Wastewater division. An F250 model is needed to carry and tow equipment that is used throughout the city. The Ford F250 will be equipped with a tow package, lightbar, bed liner, liftgate and Scelzi 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 sewage systems. Projected vehicle life is fifteen years, after which it may be sold as surplus, moved to reserve status or kept in service, depending upon condition. The various repair tasks assigned to the Wastewater division are expected to increase in future years as the city grows and infrastructure ages. Purchase of this utility truck is needed in order to maintain current service levels and avoid increases in operating costs associated with delays in repairs. Truck #800, at more than 150,000 miles, will be proposed for surplus once the new truck is in service.

CAPITAL COSTS

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management								\$ -
Design/Engineering								\$ -
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction								\$ -
Equipment			\$ 52,000					\$ 52,000
Other (Specify)								\$ -
Total Expenditures	\$ -	\$ -	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ 52,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 721 Wastewater Capital			\$ 52,000					\$ 52,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ -	\$ -	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ 52,000

Technology

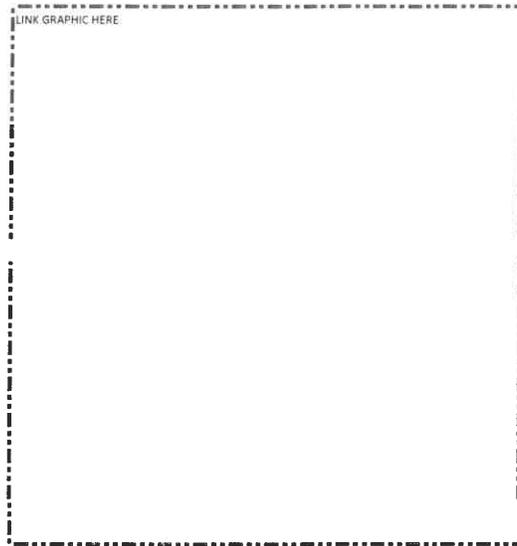
CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 20/21	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FUTURE YEARS	TOTAL
T002	City-wide Financial Software	\$ 20,000	\$ 820,000	\$ 410,000	\$ -	\$ -	\$ -	\$ 1,250,000
CURRENT FISCAL YEAR PROJECTS		\$ 20,000	\$ 820,000	\$ 410,000	\$ -	\$ -	\$ -	\$ 1,250,000



Project Title
City-wide Financial Software

Project No.
T002

Department/Division/Contact
City Manager/Information Technology/Jennifer Brown



Project Duration
Fiscal Year Start = 2018/19
Fiscal Year End = 2022/23

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

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Expenditures								
Project/Const. Management								\$ -
Design/Engineering								\$ -
Permitting								\$ -
Land/ROW/Acquisition								\$ -
Construction								\$ -
Equipment/Software	\$ 20,000		\$ 820,000	\$ 410,000				\$ 1,250,000
Other (Specify)								\$ -
Total Expenditures	\$ 20,000	\$ -	\$ 820,000	\$ 410,000	\$ -	\$ -	\$ -	\$ 1,250,000

	Prior Years Actual	FY 19/20 Amended Budget & Carryover Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Funding Sources								
Fund: 630 Technology	\$ 20,000		\$ 820,000					\$ 840,000
Fund: Unfunded				\$ 410,000				\$ 410,000
Fund:								\$ -
Fund:								\$ -
Fund:								\$ -
Total Funding Sources	\$ 20,000	\$ -	\$ 820,000	\$ 410,000	\$ -	\$ -	\$ -	\$ 1,250,000

Gann Appropriations Limit Calculation FY 2020-21

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 2019-2020, the estimated tax proceeds appropriated by the City Council of the City of Lincoln are under the Limit. The Appropriation Limit for FY 2020-2021 is \$31,991,907. This is the maximum amount of tax proceeds the City is able to appropriate and spend in FY 2020-2021. The appropriations subject to the Limit are \$14,802,360 leaving the City with an appropriations capacity under the Limit of \$17,189,547.

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 2020-21 budget includes language adopting this Gann Appropriations Limit calculation.

Per Capita Change Over Prior Year*	1.0373
Population Increase Over Prior Year	1.0131
Ratio of Change	1.0509
2019 – 20 Appropriation Limit	\$30,442,719
2020 – 21 Appropriation Limit	<u>\$31,991,907</u>
General Government Operating Appropriations	\$30,229,757
Less Exclusions: Non-Proceeds of Taxes	<u>\$15,427,397</u>
Total Appropriations Subject to Limit	\$14,802,360
Calculated Appropriations Limit	\$31,991,907
Margin:	<u>\$17,189,547</u>

* The City Council reserves the right to adjust the Appropriations Limit by using the Consumer Price Index.

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CITY OF LINCOLN POLICY AND PROCEDURE

Department: Finance	Effective Date: May 29, 2019
Subject: Budget Policy (rev 1)	Supersedes: Budget Policy
Pages: 7	Council Approval: April 23, 2019

1. Purpose

This 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 – the City Council, residents, the business community, and City staff
- Provide for a communication framework that is transparent and timely
- Fairly present and fully disclose the financial position of the City in conformity with accounting practices generally accepted in the United States of America

The Budget Policy address and establishes guidelines for the following components:

- Operating Budget
- Capital Improvement Projects
- Budget Execution and Controls
- Revenues and Expenditures

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 annual operating and capital budget as recommended by the Government Finance Officers Association (GFOA) and the Generally Acceptable Accounting Principles (GAAP). This document shall be reviewed on a regular basis to reflect the highest standards of fiscal management and the City's budgetary goals. 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 Annual Budget.

The City Manager shall prepare and submit the annual budget and capital program to the City Council and make available to the public a complete report on the finances and administrative activities of the City at the end of each fiscal year. The City Manager shall also keep the City Council fully advised as to the financial condition and future needs of



CITY OF LINCOLN POLICY AND PROCEDURE

the City and shall make recommendations to the City Council concerning the affairs of the City.

3. Background

The City is governed by the City Council/City Manager form of government. A five-member City Council is elected at large to four-year terms to oversee the City operations and to guide the future development of the City. Councilmember terms are staggered so that a measure of continuity is maintained in the transition from one Council to the next. The City utilizes a mayoral rotation system to determine which Councilmembers shall be chosen to serve as Mayor and Mayor Pro Tem. The City Council also serves as the Board of Directors for the Successor Agency to the Former Redevelopment Agency of the City of Lincoln and the Lincoln Public Financing Authority.

The City's fiscal year is July 1 through June 30. As such, the City adopts the Annual Budget (which includes both the operating budget and the capital budgets) in June of each year for the following fiscal year. It is necessary for the City Council to adopt the budget prior to the beginning of each fiscal year.

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 structured each year to achieve the fiscal and policy goals for the upcoming fiscal year while adhering to the timeline defined by the adopted budget calendar. 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 three main categories: Governmental Funds, Proprietary Funds, and Fiduciary Funds. General descriptions of each type of fund is provided below:

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:



CITY OF LINCOLN POLICY AND PROCEDURE

- 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 or the Police Department.

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 Pension Trust Funds.

Fund Balance: Fund balance is classified into five categories (note that a distinction is made between the portions that are spendable and non-spendable):

- A. *Non-Spendable Fund Balance*: The Non-Spendable Fund Balance is the portion of net resources that cannot be spent because of their form (i.e. inventory, long-



CITY OF LINCOLN POLICY AND PROCEDURE

term loans, or pre-pays) or because they must remain intact. An examples would be the principal of an endowment.

- B. *Restricted Fund Balance*: The Restricted Fund Balance is the portion of net resources on which limitations are imposed by creditors, grantors, contributors, or by laws or regulations of other governments (i.e. externally imposed limitations). Amounts can be spent only for the specific purposes stipulated by external resource providers or as allowed by law through constitutional provisions or enabling legislation. Examples include impact fees and rate payer revenue.
- C. *Committed Fund Balance*: The Committed Fund Balance is the portion of net resources upon which the Council has imposed limitations on use. These are funds that can be used only for the specific purposes determined by a *formal action* of the council. Commitments may be changed or lifted only by the Council taking the same *formal action* that originally imposed the constraint. The formal action must be approved before the end of the fiscal year in which the commitment will be reflected on the financial statements.
- D. *Assigned Fund Balance*: The Assigned Fund Balance is the portion of net resources for which an *intended* use has been established by the City Council or the City Official authorized to do so by the City Council. Assignments of fund balance are much less formal than commitments and do not require formal action for their imposition or removal. In governmental funds other than the General Fund, Assigned Fund Balance represents the amount that is not restricted or committed. This indicates that resources are, at a minimum, intended to be used for the purpose of that fund.
- E. *Unassigned Fund Balance*: The Unassigned Fund Balance is the amount in the General Fund in excess of what can properly be classified in one of the other four categories of fund balance. It is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose. Negative residual amounts for all other governmental funds are reported in this classification.

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 annual budget development process.

- A. *Financial Projections*: The development of a five-year financial projection is the first step in the annual budget process. The projections are based on City Council



CITY OF LINCOLN POLICY AND PROCEDURE

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. The information presented in the projection will serve as the basis for determining the coming year's operating budget allocations. The annual 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 the asset-owning City departments. The City's CIP shall provide a five-year citywide assessment of infrastructure needs and will outline the proposed capital priorities.

- B. *Balanced Budget:* A balanced budget is a fundamental requirement of a government agency. The City shall adopt and maintain a balanced annual operating budget and an integrated capital budget by the end of each fiscal year. For each fund, annual expenditures shall not exceed annual revenues plus available unrestricted fund balances. Any budgeted use of fund balance resources should not cause the City to drop below the established reserve target. It shall be a goal of the City to achieve a long-term structurally balanced budget. Ongoing expenditures are supported by ongoing revenues.

A structurally balanced budget shall be achieved through efficiencies, permanent reductions to the expenditure base, and/or ongoing revenue enhancements. It does not rely on reserves or the use of one-time revenues for ongoing expenditures.

- C. *Public Involvement:* Public involvement shall be encouraged in the annual 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 each fiscal year. Such a budget shall be submitted to the City Council not more than one hundred twenty (120) days but not less than sixty (60) days prior to the beginning of each fiscal year.



CITY OF LINCOLN POLICY AND PROCEDURE

A. *Budget Document Components:* The budget shall contain the following basic segments for review and evaluation:

- A brief budget message which shall outline the proposed financial policies of the City for the fiscal year, set forth the reasons for any major changes in expenditure and revenue items from the previous fiscal year, and explain any major change in financial policy
- Fund Revenue and Expenditure Summary
- Departmental Expenditures Summary
- Departmental Budgets
- Schedule of Outstanding Bonded Debt
- Capital Improvement Project Summary
- Funded Position Summary
- Gann Appropriations Limit Calculations
- Reserve Policy

The proposed budget submitted to City Council will compare revenues and expenditures for at least the last complete fiscal year, the estimated total amount of each item for the current fiscal year, and the proposed total amounts for the ensuing fiscal year.

B. *Public Involvement:* The budget review process will include City Council participation in the development of each segment through various budget workshops and will allow for citizen participation in the process through a public hearing on the proposed budget. Required notice of the hearing will be published in the Lincoln News Messenger. The notice shall contain the following:

- The time and place where copies of the budget are available for public inspection.
- The time and place, not less than two (2) weeks after such publication, for a public hearing on the proposed budget.

A copy of the proposed budget will be filed with the City Clerk and will also be available on the City's website and at the Twelve Bridges Library.

C. *Budget Calendar:* A Budget Calendar will be presented to City Council for consideration and approval in February of each year. The purpose of the Budget Calendar is to identify the schedule for completion of the budget process.



CITY OF LINCOLN POLICY AND PROCEDURE

Public hearings will be conducted at City Hall to obtain taxpayer comments. Generally, before the first of July, after adjustment as appropriate by the City Council, the budget is to be legally enacted through council motion.

- D. *Amendment before adoption:* After the public hearing, 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, provided that no amendment to the proposed budget shall increase expenditures to an amount greater than the estimated income (including the use of available Fund Balance).
- E. *Adoption:* The City Council will adopt the proposed budget by resolution on or before the last scheduled City Council meeting of the fiscal year (typically the fourth Tuesday in June). If it fails to adopt the proposed budget by this date, the amounts appropriated for operations for the current fiscal year will be deemed adopted for the ensuing fiscal year on a month-to-month basis, with all items in it pro-rated accordingly, until such time as the City Council adopts a budget for the ensuing fiscal year. Adoption of the budget will constitute appropriations of 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 annual 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. *Balanced Budget:* the total of proposed expenditures shall not exceed the total estimated revenue unless specifically authorized by City Council. The City's goal is to balance the operating budget with current revenues, whereby current revenues would match and fund ongoing expenditures/expenses. The City considers the budget balanced when total expenditures/expenses are equal to total revenues. 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, and a plan is in place to not build ongoing expenditures/expenses into this type of funding. This type of



CITY OF LINCOLN POLICY AND PROCEDURE

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. *Reporting:* Summary financial reports will be presented to the City Council on a quarterly basis. These reports will be in an appropriate format to enable the City Council to understand the overall budget and the City's financial status. These reports will also give the current status of revenues and expenditures to-date compared with the corresponding budgets for each fund.
- D. *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.
- E. *Budget Amendments:* The City Council shall authorize any budget amendment that increases appropriations or revenues. This may only occur if the City Manager 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.
- F. *Reserves:* The Annual Budget shall identify reserves required by adopted reserve policies. If a reserve is not fully funded an explanation shall be included in the budget document providing the reason why the reserve is not funded per policy. Only City Council has the authority to modify or otherwise amend reserve policies.
- G. *Surpluses:* During the annual 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 fiscal year, 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 annual budget process and shall develop a plan to



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address the surplus. ***It is expected that all corrective actions to address surpluses be completed within a reasonable amount of time (typically within one fiscal year).***

- H. ***Encumbrances:*** The City will not encumber funds for operating use at year- end.
- I. ***Equity:*** The City shall make every effort to maintain equity in its revenue system. The City shall seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customer classes, and ensure an ongoing return on investment for the City.
- J. ***Interfund Loans:*** An evaluation of any interfund loan that is in effect shall be provided each year during the annual budget process. The purpose of the requirement is to ensure the long-term monitoring of all interfund loans with the main purpose to eliminate all interfund loans.
- K. ***Diversified Revenue:*** The City shall to 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.
- L. ***Realistic and Conservative Estimates:*** Revenues shall be estimated realistically and conservatively, taking into account the volatile nature of various revenue sources.
- M. ***Administration:*** The benefits of a revenue source should exceed the cost of levying and collecting that revenue.
- N. ***Non-Recurring Revenues:*** One-time or non-recurring revenues should not be used to finance current ongoing operations. 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 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



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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 in the quarterly report to the City Council.

Approved: _____

A handwritten signature in cursive script, appearing to read "Paul G. [unclear]", written over a horizontal line.

Date: _____

5/28/2019



Financial Reporting Policy

Department: Finance	Effective Date: January 15, 2020
Subject: Financial Reporting	Supersedes: Resolution 2019-177
Pages: 2	Council Approval: January 28, 2020

1. Purpose

To keep the City Council and Community apprised of the City's financial position and in compliance with Government Codes 41004 and 53646.

2. Goals

2.1 Pursuant to Government Codes 41004 and 53646 monthly financial reports will be filed with the City Council as follows:

- Monthly City Treasurers Report
 - Cash Balance by Fund Report
 - Monthly Investment Activity Summary Report
 - US Bank Comprehensive Holding Report
- Budget to Actual Report & Executive Summary

2.2 Quarterly financial reports will be presented to the Financial Investment and Oversight Committee (FIOC) and the City Council at a subsequent meeting as follows:

These quarterly reports will include:

- Monthly City Treasurers Report
 - Cash Balance by Fund Report
 - Monthly Investment Activity Summary Report
 - US Bank Comprehensive Holding Report
- Quarterly Financial Statements
 - Consolidated Balance Sheet
 - Balance Sheet by Fund
 - Statement of Revenues and Expenses
 - Executive Summary
- Budget to Actual Report & Executive Summary
- Annual Audit Finding Update
- Additional information as necessary and relevant

2.3 Exceptions: The monthly and quarterly reports are intended to keep City Council apprised of current financial conditions. If at any point staff believe that the reports alone will not accurately convey adequate information, or should the schedule

become delayed for any reason, the City Manager shall advise City Council at the earliest opportunity.

3 General Concepts & Framework

The City will conform to Generally Accepted Accounting Principles as promulgated by the Governmental Accounting Standards Board (GASB).

Approved: Daniel Kenkel

Date: _____