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Introduction:

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

The Fiscal Year 2022-23 Special Tax Accountability Report was prepared for the City Community Facilities District No. 2018-1.

**City of Lincoln
Community Facilities District No. 2018-1
(City Maintenance Services)**

Purpose:

A Resolution of Formation to form the City of Lincoln Community Facilities District No. 2018-1 (City Maintenance Services) (the “CFD”) was approved on October 9, 2018, by the City Council (the “City Council”) of the City of Lincoln (the “City”). The CFD was created to provide a financing mechanism to fund the annual maintenance of City infrastructure such as landscaping, parks, open space, streetlighting, street maintenance, and stormwater quality and drainage facilities. The CFD tax is separated into two components, “Citywide Services” and “Localized Services.” The improvements to be funded under Citywide Services include costs associated with Community Parks, Regional Parks, Major Roadway Streetlighting and Traffic Signals, Stormwater facilities, Major Roadway Landscaping, and Open Space areas. The improvements to be funded under Localized Services include costs associated with Neighborhood Parks, Neighborhood Landscaping, Local Street Maintenance, Local Streetlighting, and Localized Stormwater Improvements.

Fiscal Year 2022-23 Revenues and Expenses:

CFD 2018-1 FY 2022-23 REVENUES AND EXPENSES	
Description	FY 2022-23 Total
Beginning Balance	\$1,926,778
REVENUES	
Special Taxes ¹	\$2,098,279
Other Sources	\$52,390
TOTAL REVENUES	\$2,150,669
EXPENDITURES	
Maintenance/Professional Services	\$935,291
Administration/Incidentals	\$62,056
Utilities	\$39,111
TOTAL DIRECT COSTS	\$1,036,458
FUND BALANCE INFORMATION²	
Ending Fund Balance as of June 30, 2023	\$3,040,989

¹ Special taxes are equal to the amount collected in FY 2022-23.

² Fund Balance is used for an operating reserve and allowed to accumulate for the replacement of the authorized improvements.