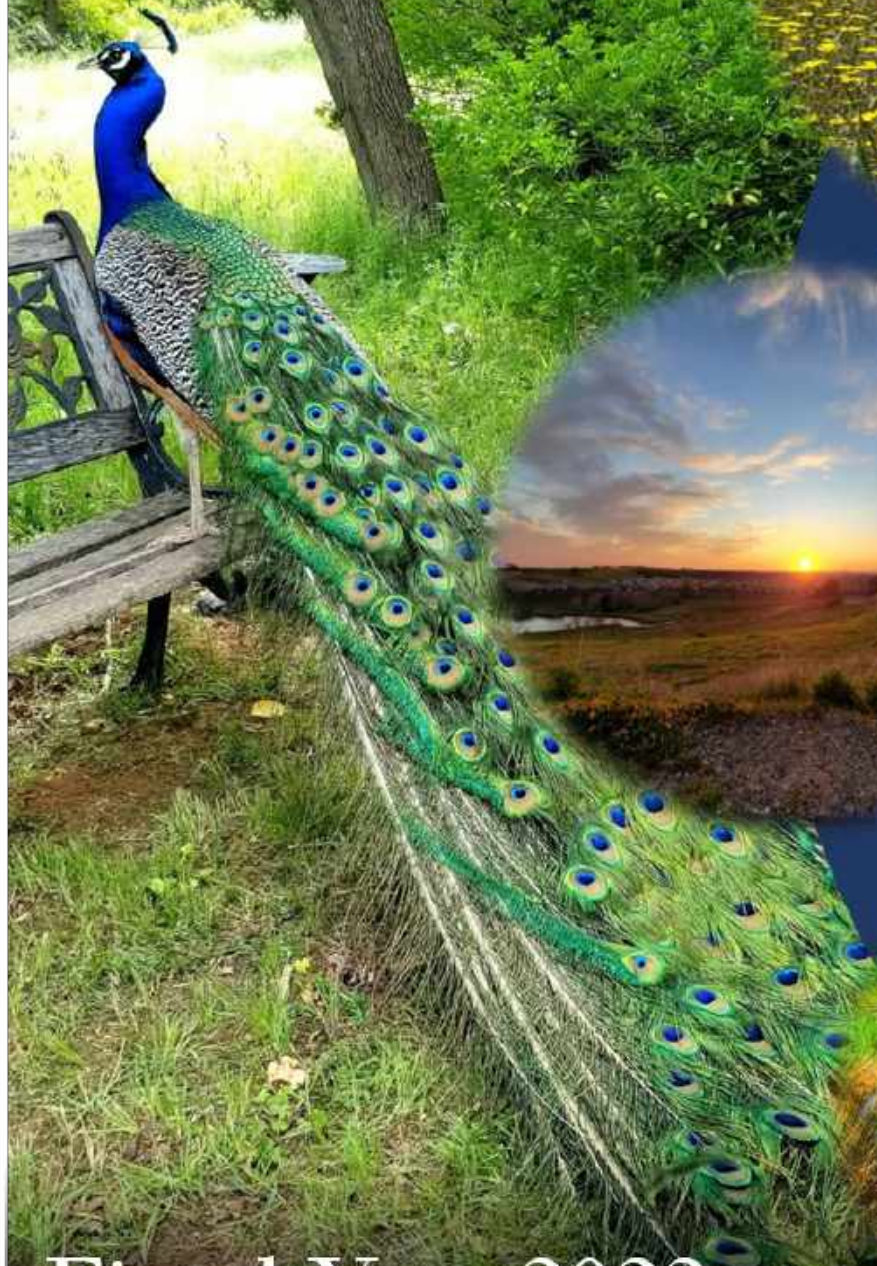


Adopted Operating and Capital Budget



Fiscal Year 2022

City of Lincoln, CA

Photo credits to the participants of the
Love Lincoln Challenge 2020



City Manager's Message

When on March 13, 2020, the Governor of California issued a stay-at-home order the City began organizing to allow as many of its employees to work from home as possible. No one was certain just exactly how long the pandemic would last or what the economic effect would be on the City and private businesses. Now after fourteen months of the pandemic, it seems that things are on the mend and the signs are that the economy is moving back to pre-pandemic levels. Last year's budget estimates were conservative on the revenue side as the City expected a decline in sales tax and other revenues in the General Fund. Good budgeting principles are to always be conservative in estimating revenue amounts. It is always easier to add projects if revenue is greater than expected but difficult to cut projects or expenses if the City has overestimated its revenue collections. As it has turned out, the decline in revenue was not as expected. The overall Sales tax revenue category is projected to be up by 4.7% largely due to the increase of Transient Occupancy Tax collections from \$90,000 last year to \$300,000 for 2021-22. The overall Property tax revenue category which includes secured/unsecured property tax along with property tax in lieu of VLF is projected to be up by 10.25% over last year and building permit revenue has exceeded the budgeted amount as there has been no slack in the construction of housing in Lincoln. The citizens and residents of California and Lincoln are anxiously awaiting the rescinding of the mandatory mask wearing order as a sign that there is hope for a better future. It should be noted that the potential benefits from the passage of the American Rescue Plan Act are not included in this budget since guidance has just been released and will need to be analyzed as to how those funds can be used by the City to help mitigate the effects of the COVID-19 pandemic.

The demands placed on our residents, councilmembers, and staff in the last year were extraordinary. Many of our residents have experienced severe financial setbacks, uncertainty, and disruption in their daily lives. Staff was and has been greatly impacted by the need to create a balance between sustaining normal service levels, 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 will continue to be looked upon to continue to provide leadership and to establish policy at this time when we are hopefully transitioning back to a pre-pandemic way of life.

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

The mission of the City as stated above keeps the City focused on the importance of serving the residents of Lincoln as best as possible. This budget attempts to do just that by providing the financial road map that shows the City's priorities in financial terms and strives to keep the City financially sound in the future.

Short Term Factors Influencing Budget

The financial picture of the City has turned out better than originally forecasted in the Fiscal Year 2020-2021 budget. However, budget challenges still remain. Medical rates are estimated to increase by 4%. The increased Lighting and Landscaping deficit will continue to have an impact on the General Fund. Last year the City contributed \$980,000 to the OPEB Trust. This year the recommended amount is \$1,761,705 due to changes in assumptions by the latest actuarial study. Due to the hard market in the insurance industry, the City's excess liability premium is costing \$100,000 more as a hit to the General Fund. HdL, our sales tax consulting company, has forecasted sales tax to increase statewide by 7.2% in Fiscal Year 2021-22, however, the City is taking a more conservative approach and using a growth rate of 4.0%. The City is projecting a Secured property tax decrease of approximately 4% primarily due to the creation of a new fund (Fund 101) which has been set up to account separately for the expected collections from the new property tax sharing agreement between the City and the County. This tax sharing increment will not be reflected in the General Fund but in the new Fund 101. The revenue from the tax sharing agreement will be used to increase expenditures in public safety.



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. The Financial Reporting Policy adopted by resolution on January 14, 2020 continues to keep the City Council 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 January 5, 2021 work session meeting. At the meeting, City Council reaffirmed the first five priorities and added a sixth priority: Public Safety Service Levels. The addition of this strategic priority is a reflection of City Council's commitment to improve the City's ability to provide a higher level of public safety.

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

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

Some of the longer term issues affecting the City are outlined below.

- **Sales Tax Deferral:** In last year's budget it was thought that when the state issued a sales tax deferral program as part of an initiative to assist businesses with their economic recovery it was unknown as to how much this policy might effect sales tax collections. As it turns out the deferral program had very little impact as most establishments in Lincoln did not use the program.
- **The American Rescue Plan Act:** This Act was passed in March 2021. Treasury guidance in the form of an Interim Final Rule has recently been released on the use of funds. Lincoln is a non-entitlement city so any funds received due to the passage of this Act will be received through the State. Funds allocated to Lincoln are approximately \$9,000,000. Since the Treasury guidance is so recent it is as yet undetermined how the dollars will be allocated to help the City recover from the Covid-19 pandemic.



City Manager's Message

- **Increase in the OPEB liability:** An actuarial study was done in September 2020 of the City's OPEB liability. Due to several changes in assumptions, the OPEB liability calculated as of June 30, 2020 increased from \$19,038,412 to \$30,855,240. This has also increased the Actuarially Determined Contribution that should be funded to the OPEB Trust fund. For Fiscal Year 2019-2020 that amount was \$980,005. For Fiscal Year 2020-2021 it was \$1,761,705. For Fiscal Year 2021-2022, the budget year of this report, it is \$1,758,543. Use of the OPEB Reserve account to help partially fund this increase is included in this budget year. If the City uses \$700,000 from the reserve in Fiscal Year 2021-2022 there will be only \$114,814 available in Fiscal Year 2022-2023.
- **Investment Revenue:** The return on the City's investment account managed by PFM for the months April 2020 to March 2021 was 1.54%. The priorities of this account are safety, liquidity and return in that order. How the markets will perform for the coming months remains to be seen. The City's investment policy in the PFM managed fund has stricter guidelines than that of the City's OPEB Trust fund. The OPEB Trust fund from April 2020 to March 2021 had a rate of return of 32%. For the latest three months the return has been 3.8%. The investment mix in the OPEB Trust fund is different from that managed by PFM in that equities are allowed as part of the portfolio.
- **Pension Impacts:** In 2020 CalPERS rate of return on investments was 4.7%. The City's pension liability is calculated using a 7.0% rate of return. If CalPERS decided to lower the discount rate from 7.0% to 6.75% the City would begin to feel the effects of an increase in its Unfunded Accrued Liability in 2024 in the amount of approximately \$360,000. If the discount rate was to go to 6.5% that amount would increase to about \$730,000. This would be an annual amount and not just a one-time amount.

Fund-Specific Financial Outlook

There are several funds with poor financial outlooks. Below is a summary the funds that are of most concern:

- **General Fund 100:** The General Fund continues to experience difficulty 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:
 - Hotel Occupancy tax Increase from \$90k to 300k although that is dependent upon hotel occupancy increases.
 - Estimated cost of Lighting and Landscaping District (LLAD) general benefit and zone deficit is \$704,437.
 - OPEB increase from \$224,000 to \$438,000; PERS increase from \$821,000 to \$962,000; property/liability insurance increase from \$254,000 to \$330,000; retiree medical increase from \$259,000 to \$394,000.
- **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.
- **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 larger than expected construction activity along with updated fees approved with the Master Fee Schedule and for fiscal year 2021-22 that fund is anticipated to not operate in a deficit position.



City Manager's Message

General Fund Reserves

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

	Projected Beginning Balance as of July 1, 2021	Total Inflows	Total Outflows	Projected Ending Balance as of June 30, 2022
Undesignated	8,043,412	22,007,309	(24,142,877)	5,907,844
Operating	4,992,195	1,014,599		6,006,794
Catastrophic	0			0
Economic Develop- ment	0			0
Capital Replacement	386,442	300,000		686,442
OPEB	814,818		(700,000)	114,818
PERS UAL	678,711			678,711
Designated	502,847			502,847

General Reserve Analysis: It should be noted that there was a discussion of the current General Fund Reserve Policy at the May 4, 2021 Council work shop. Possible changes to the General Fund Operating Reserve and all the other reserves were discussed. No final decisions were made as to implementing the discussed changes and they are still under discussion. Under a new General Fund Reserve policy it was suggested to take the General Fund Operating Reserve to 28%. There was consensus that this was good idea. This change is being implemented in this budget. However, no other changes are being made. Therefore, the following analysis is given using the current policy. If the policy later changes, that does not preclude adopting the current proposed budget. The narrative below is intended to provide a brief analysis of the City's conformance to the current 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 28% 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 28% 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 2021/2022 Budget is \$6,006,794, which is consistent with the required 28% 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 2021-2022 Annual Budget will not be in compliance with the adopted General Fund Reserve Policy. Staff recommends that this Reserve be part of the continuing discussion of what should be the new reserve policy.

- **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 2021-2022 Annual Budget will not be in compliance with the adopted General Fund Reserve Policy. Staff recommends that this Reserve be part of the continuing discussion of what should be the new reserve policy.

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 not to exceed \$300,000.

Compliance Analysis: The proposed contribution for 2021-2022 is \$300,000. Staff recommends that this Reserve be part of the continuing discussion of what should be the new reserve policy.

- **Other Post-Employee Benefit (OPEB) Reserve:** The current policy states that 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 an updated OPEB actuarial study done in September 2020, the Actuarially Determined Contribution to the OPEB trust for Fiscal Year 2020-2021 is \$1,761,705 and for the Fiscal Year 2021-2022 it is \$1,758,543. The OPEB Reserve is separate from the OPEB Trust. The OPEB Trust currently has a balance of \$8,690,233.59 as of April 30, 2021. The reserve was started before the City set up a Trust account to fund the OPEB liability and the Fiscal Year 2020-2021 budget authorized a \$580,000 use of OPEB reserves to partially fund the OPEB obligation along with \$504,000 in funding from other funds. The finance department will be requesting a budget adjustment for Fiscal Year 2020-2021 of an additional use of OPEB reserves in the amount of \$700,000 to meet the \$1.7m contribution. That would leave the OPEB reserve with \$814,818 remaining. The finance department is suggesting in this Fiscal Year 2021-2022 budget to use another \$700,000 from the reserve to help fund the required \$1.76 million contribution for the OPEB Trust fund. That would leave \$114,818 in the OPEB reserve to be used in the Fiscal Year 2022-2023 budget. This was discussed in the May 4, 2021 work shop with the City Council requesting more information and possibly using the FIOC to help in determining the best course of action for OPEB funding. Therefore, staff is recommending that part of the shortfall for Fiscal Years 2020-2021 and 2021-2022 be covered by contributing the above stated amounts 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 funds that the City is trustee 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: The proposed budget projects the Unassigned Fund Balance to be \$5,907,844 and therefore is compliant with the current policy. Staff recommends that this Reserve be part of the continuing discussion of what should be the new reserve policy.

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 the City's Budget Manager, Ruthann Codina for putting together the budget detail and for the dedication and ongoing commitment to the City of the rest of the staff who helped in putting this budget together. 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 continue to move forward.



Section I: Introduction

City Manager’s Budget Message	
Budget Process	1
Budget Calendar	3
City Profile	4
Organizational Chart	5
Elected Officials & Administrative Staff	6
Commissions, Boards and Committees	7

Section II: Budget Summaries & Trends

Fund Balance, Revenues & Expenditures Summary by Fund	11
General Fund Summary	13
General Fund Revenue Trend by Major Category	14
General Fund Expenditures by Department prior year Comparative	15
Citywide Operating Expenditures by Department prior year Comparative	16
Citywide Authorized Staffing History	17
Positions – Full Time Equivalents	18

Section III: Revenue

Revenue Overview	23
All Funds Revenue Comparison by Fund Type	26
GF Revenue Comparison by Source	27
Other Funds Revenue Comparison by Source	30

Section IV: Budget by Fund

Fund Descriptions	41
All Funds Expense Comparison by Fund Type	44
Fund Summaries	45

Section V: Operations Budget

Operations Budget Overview	113
City Council / Treasurer	115
City Attorney	117
City Manager	119
Finance	128
Police	135
Fire	140
Library	144
Recreation	148
Community Development	159
Public Works	167



Section VI: Capital Budget

Capital Improvement Project Overview	189
Capital Improvement Project Summary by Funding Source	192
Capital Improvement Projects by Project Type	194
Parks Projects	195
Streets Projects	201
Water Projects	209
Wastewater Projects	215
Airport Projects	217
Public Building Projects	221
Vehicles and Equipment	229
Technology Projects	245

Section VII: Statistical Section

Financial Trends	247
Revenue Capacity	
Debt Capacity	
Debt Schedule	
Economic & Demographic Information	
Operating Information	

Section VIII: Appendix

Gann Appropriations Limit Calculation 2021-2022	263
Budget and Gann Approval Resolution 2021-97	264
Financial Reporting Policy	266
Budget Policy	268
Debt Policy	278
General Fund Reserve Policy	288
Glossary	292



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 Capital Improvement budget adjustment in August or September along with a mid-year budget adjustment to City Council 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:

- **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 2021/2022 includes scheduled public engagement meetings through the Fiscal Investment Oversight Committee (FIOC) and the City Council Workshops. A virtual budget workshop was held by City Council on April 20, 2021. 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.

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 that is used to account for the actual results of operations. Items such as depreciation, compensated absences, 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 Process and Timeline

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 12, 2021. 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 scheduled Budget Workshops. 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 2021/2022 was presented to City Council on April 20, 2021. 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.



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
April 20	Council Workshop - Operating and Capital Improvement Budgets
May 25	Adoption of Final Budget



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



Incorporation

August 7, 1890

Government

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

Location

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

Area

23.55 square miles

Elevation

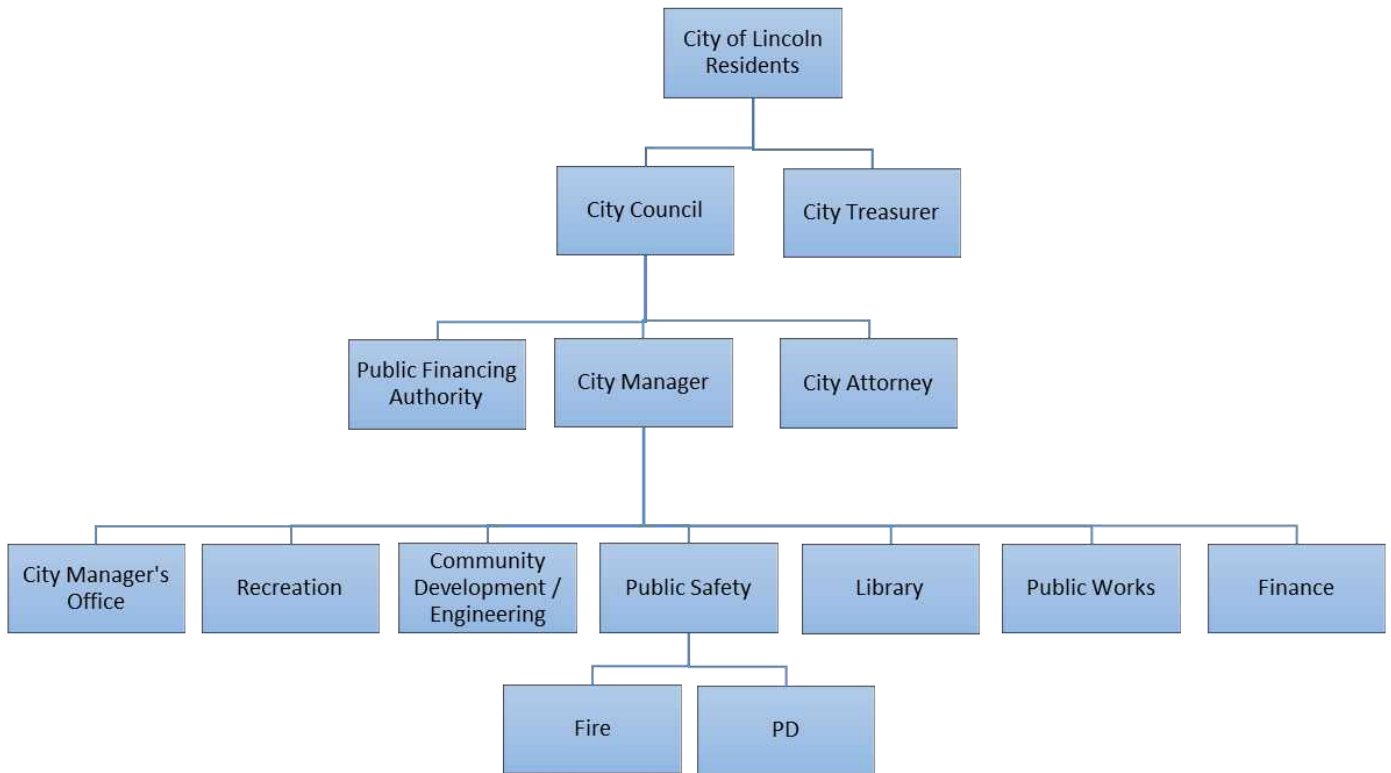
167 feet above sea level

Demographics

The State Department of Finance estimates Lincoln's population to be 49,624 as of January 1, 2021 which represents a 2.1% increase from the prior year. According to the US Census (census.gov) the median household income in 2019 dollars was \$88,734 compared with the state average of \$75,235 and 92.8% of residents, aged over 25 years, have a high school diploma with approximately 34.2% obtaining a bachelor's degree. Lincoln also has a slightly higher percentage of persons over the age of 65 with 26.9% to the state average of 14.8%.



City Organizational Chart





Elected Officials and Administrative Staff

Elected Officials

Alyssa Silhi	Mayor
Holly Andreatta	Vice Mayor
Dan Karleskint	Councilmember
Paul Joiner	Councilmember
William Lauritsen	Councilmember
Richard Pearl	City Treasurer

City Attorney

Kristine Mollenkopf	City Attorney
----------------------------	----------------------

City Manager

Mark Scott	Interim City Manager
Gwen Scanlon	City Clerk

Department Heads

Gary LeCheminant	Finance Director
Jim Bermudez	Public Works Director
<i>vacant</i>	City Engineer
Veronica Rodriguez	Human Resources Director
Kathryn Hunt	Library Director
Matt Alves	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 & Committees

Accessibility Advisory Committee

<i>Vacant</i>	Committee Member
<i>Vacant</i>	Committee Member
<i>Vacant</i>	Committee Member

Airport Committee

Paul Joiner	Council/Committee Member
Dan Karleskint	Council/Committee Member
<i>Vacant</i>	Committee Member
Brian Leibundguth	Committee Member
<i>Vacant</i>	Committee Member
Byron Maynard	Committee Member
<i>Vacant</i>	Committee Member

Design Review Board

Ronee Briley	Boardmember (public)
Michele Hutchinson	Boardmember (Planning Commission)



Commissions, Boards & Committees

Economic Development Committee

Paul Joiner	Council/Committee Member
William Lauritsen	Council/Committee Member
John Fett	Chair
Richard Buss	Committee Member
Greg Dobson	Committee Member
Bob Green	Committee Member
Andrea Faria	Committee Member
Jennifer Lillibridge	Committee Member
Matt McGinley	Committee Member
Jason Price	Committee Member
Cathi Ruff	Committee Member

Fiscal & Investments Oversight Committee

Richard Pearl	City Treasurer
Bob Biswas	Committee Member
Greg Kevin	Committee Member
Linda Laubinger	Committee Member
John Quigley	Committee Member
Andy Sisk	Committee Member
Ivan Tidwell	Committee Member



Commissions, Boards & Committees

Library Board

Holly Andreatta	Council/Committee Member
Alyssa Silhi	Council/Committee Member
Bob Birdseye	Chair
Junhee Choe	Board Member
Gloria Pilotti-Irey	Board Member
Tim Monelo	Board Member
Joanne Schumacher	Board Member
Teresa Lai Stanislaw	Board Member

Parks and Recreation Committee

Holly Andreatta	Council/Committee Member
Dennis Clear	Chair
Dave Fear	Vice Chair
Jim Datzman	Committee Member
Steve Ernst	Committee Member
Matt Lundgren	Committee Member
Tim Monelo	Committee Member
David Plaut	Committee Member
Nicole Tracy	Committee Member
Janet Voris	Committee Member

Planning Commission

Kelye McKinney	Chair
Bill Lyons	Vice Chair
Dan Cross	Commissioner
Gerald Harner	Commissioner
Michelle Hutchinson	Commissioner
Eric Johnson	Commissioner
Tony Manning	Commissioner

This page intentionally left blank



City of Lincoln
Fiscal Year 2021-2022 Budget Document
Fund Balance, Revenues & Expenditures Summary



Fund Name	Fund #	Beginning Balance Unaudited July 1, 2021	Revenue	Transfer In	Total Inflows	Current Year Expenditures	Transfer Out	Total Outflows	Projected Ending Balance June 30, 2022
Governmental Funds									
General Fund	100	8,043,412	21,250,336	756,973	22,007,309	(18,793,768)	(5,349,109)	(24,142,877)	5,907,844
- GF Operating Reserves 28%		4,992,195	-	1,014,599	1,014,599	-	-	-	6,006,794
- GF Catastrophic Reserves		-	-	-	-	-	-	-	0
- GF Economic Reserves 15%		-	-	-	-	-	-	-	0
- Capital Replacement		386,442	-	300,000	300,000	-	-	-	686,442
- OPEB Reserve		814,818	-	-	-	-	(700,000)	(700,000)	114,818
- PERS UAL		678,711	-	-	-	-	-	-	678,711
- GF Designated Reserves		502,847	-	-	-	-	-	-	502,847
General Fund Total		15,418,425	21,250,336	2,071,572	23,321,908	(18,793,768)	(6,049,109)	(24,842,877)	13,897,456
Public Safety Tax Share	101	-	850,000	749,741	1,599,741	(1,125,833)	-	(1,125,833)	473,908
Park-In-Lieu	215	1,008,098	12,340	-	12,340	(655)	-	(655)	1,019,783
Streets - Gas Tax/Congestion Relief	221	1,698,660	2,181,091	-	2,181,091	(1,949,009)	(122,382)	(2,071,391)	1,808,360
Streets - TDA	223	882,726	2,852,213	-	2,852,213	(2,229,883)	(164,987)	(2,394,870)	1,340,069
Source Water Connection Fund	225	33,632,364	4,775,245	-	4,775,245	(20,971)	(4,000,000)	(4,020,971)	34,386,638
Supplemental Fees - (GF Sub-Fund)	236	1,226,029	96,640	-	96,640	(767)	(616,273)	(617,040)	705,629
PFE - Transportation	240	340,381	1,331,892	-	1,331,892	(5,520)	-	(5,520)	1,666,753
PFE - Community Services - Police	241	845,676	474,185	-	474,185	(145,974)	-	(145,974)	1,173,887
PFE - Community Services - Fire	242	(7,074,408)	190,071	-	190,071	(22,738)	-	(22,738)	(6,907,075)
PFE - Community Services - Admin.	243	1,214,339	416,658	-	416,658	(80,676)	-	(80,676)	1,550,321
PFE - Community Services - Library	244	641,759	6,000	-	6,000	(98,146)	-	(98,146)	549,613
Park Tax on New Development	245	450,892	119,928	-	119,928	(32,304)	-	(32,304)	538,515
PFE - Community Services - Parks	246	5,530,981	1,621,782	-	1,621,782	(434,855)	-	(434,855)	6,717,909
PFE - Drainage	247	(1,026,110)	530,871	-	530,871	(492)	-	(492)	(495,731)
Development Services	248	5,925,035	3,569,000	-	3,569,000	(2,654,008)	(458,143)	(3,112,151)	6,381,884
SLES Grant	253	48,997	136,000	-	136,000	(169,861)	-	(169,861)	15,136
Housing Rehab./Revitalization	260	909,014	5,000	-	5,000	(561)	-	(561)	913,453
CDBG Loan Program	261	126,749	1,000	-	1,000	(10,092)	-	(10,092)	117,657
CalHome	264	527,809	3,000	-	3,000	(5,109)	-	(5,109)	525,700
Home Grants (263,266,267)	267	433,843	4,800	-	4,800	(5,052)	-	(5,052)	433,591
Lighting & Landscaping	270	4,520,179	3,490,818	850,000	4,340,818	(3,141,777)	(337,939)	(3,479,716)	5,381,282
CFD No. 2004-1 Storm Water Ret. Basin	275	2,855,077	240,106	-	240,106	(61,659)	-	(61,659)	3,033,524
CFD No. 2004-2 Aub. Rav./McBean Pk.	276	169,104	41,775	-	41,775	(58,999)	-	(58,999)	151,880
Benefit Assessment District (BAD)	277	799,595	84,479	-	84,479	(7,081)	-	(7,081)	876,993
CFD No. 2010-1 Police & Fire Svcs	278	11,674	37,117	-	37,117	(21,611)	-	(21,611)	27,180
CFD No. 2015 Public Safety	279	7,863	-	-	-	-	-	-	7,863
Low / Mod Housing Fund	283	1,704,407	10,000	-	10,000	(1,065)	-	(1,065)	1,713,342
CFD No. 2018-1 Maintenance	285	458,545	1,001,500	-	1,001,500	(245,049)	(145,563)	(390,612)	1,069,433
CFD No. 2018-2 Public Safety	286	(16,571)	100,000	-	100,000	(10,034)	-	(10,034)	73,395
Oak Tree Mitigation	290	1,255,411	45,000	-	45,000	(91,260)	-	(91,260)	1,209,151
Federal Grants	298	0	381,590	-	381,590	(381,590)	-	(381,590)	-
Redevelopment Agency Bond Proceeds	400	244,700	5,000	-	5,000	(149)	-	(149)	249,551
Capital Improvement Fund	540	452,401	14,200	-	14,200	(159,779)	-	(159,779)	306,822
Lincoln Crossing Series 2018	562	-	-	-	-	-	-	-	-
Twelve Bridges Series 2011	565	-	4,780,000	-	4,780,000	(4,780,000)	-	(4,780,000)	-
Sub-Total Governmental Funds		\$ 75,223,644	\$ 49,809,637	\$ 2,921,572	\$ 53,016,351	\$ (35,620,494)	\$(11,894,396)	\$ (48,640,723)	\$ 80,439,963



City of Lincoln
Fiscal Year 2021-2022 Budget Document
Fund Balance, Revenues & Expenditures Summary



Fund Name	Fund #	Beginning Balance Unaudited July 1, 2021	Revenue	Transfer In	Total Inflows	Current Year Expenditures	Transfer Out	Total Outflows	Projected Ending Balance June 30, 2022
Proprietary Funds									
General Administrative Costs Fund	600	1,435,801	-	5,469,449	5,469,449	(5,473,449)	(600,000)	(6,073,449)	831,801
Facility Maint/Replacement Fund	620	303,194	2,000	-	2,000	(52,263)	-	(52,263)	252,931
Technology Fund	630	46,222	4,000	600,000	604,000	(630,538)	-	(630,538)	19,684
Water - Operations	710	2,989,917	11,927,700	3,000,000	14,927,700	(12,918,875)	(875,813)	(13,794,688)	4,122,930
Water - Capital Replacement	711	5,553,854	242,000	4,000,000	4,242,000	(4,982,045)	(3,016,571)	(7,998,616)	1,797,238
PFE - Water Non-Operations	715	2,646,949	2,404,614	-	2,404,614	(443,272)	-	(443,272)	4,608,291
Water Total		11,190,720	14,574,314	7,000,000	21,574,314	(17,900,920)	(4,335,656)	(22,236,576)	10,528,458
Wastewater - Operations	720	3,555,802	10,100,100	-	10,100,100	(10,718,576)	(777,663)	(11,496,239)	2,159,663
Wastewater - Capital Replacement	721	2,026,616	25,000	-	25,000	(445,578)	-	(445,578)	1,606,038
PFE - Wastewater Non-Operations	725	2,950,692	1,564,119	-	1,564,119	(3,356)	-	(3,356)	4,511,455
Wastewater Total		8,533,110	11,689,219	-	11,689,219	(11,167,510)	(777,663)	(11,945,173)	8,277,156
Solid Waste - Operations	730	4,004,138	7,440,400	-	7,440,400	(6,838,625)	(648,263)	(7,486,888)	3,957,651
Solid Waste - Capital Replacement	731	3,056,198	9,000	-	9,000	(77,984)	(783)	(78,767)	2,986,431
PFE - Community Services - Solid Waste	735	2,623,608	390,454	-	390,454	(1,275,338)	(3,050)	(1,278,388)	1,735,674
Solid Waste Total		9,683,945	7,839,854	-	7,839,854	(8,191,947)	(652,096)	(8,844,043)	8,679,756
Transit - Operations	740	318,890	481,738	-	481,738	(747,641)	(35,534)	(783,175)	17,453
Airport - Operations	750	(6,272,193)	1,579,000	-	1,579,000	(1,205,765)	(237,909)	(1,443,674)	(6,136,866)
Federal Aviation Grants	755	-	486,900	-	486,900	(486,900)	-	(486,900)	-
Sub-Total Proprietary Funds		\$ 25,239,689	\$ 36,657,025	\$ 13,069,449	\$ 49,726,474	\$ (45,856,931)	\$ (6,638,858)	\$ (52,495,789)	\$ 22,470,373
Fiduciary Funds									
Little League Trust	810	30,561	-	-	-	-	-	-	30,561
Stormwater Retention Maintenance	815	10,928	-	-	-	-	-	-	10,928
Lincoln Crossing Nature Preserve	816	51,558	-	-	-	-	-	-	51,558
Brookview Open Space Maintenance Trust	818	11,000	-	-	-	-	-	-	11,000
Sterling Pointe Endowment	825	17,335	-	-	-	-	-	-	17,335
WWTRF Tertiary Basin	826	18,057	-	-	-	-	-	-	18,057
Lincoln Aircenter Open Space Trust	828	87,385	-	-	-	-	-	-	87,385
CFD Lincoln Airpark 98-1 Bond	856*	686,154	-	-	-	-	-	-	686,154
12 Bridges Refunding Bond Series 2011 A&B	865*	11,333,776	-	-	-	(4,780,000)	-	(4,780,000)	6,553,776
CFD 2005-1 Sorrento 2013,14,16	874*	2,091,092	-	-	-	-	-	-	2,091,092
Successor Agency Trust former RDA	284	1,726,743	1,972,932	-	1,972,932	(2,514,611)	-	(2,514,611)	1,185,064
Sub-Total Fiduciary Funds		\$ 14,337,846	\$ 1,972,932	\$ -	\$ 1,972,932	\$ (7,294,611)	\$ -	\$ (7,294,611)	\$ 10,742,910
Total Funds:		116,527,922	88,439,594	15,991,021	104,715,757	(88,772,036)	(18,533,254)	(108,431,123)	114,838,311



City of Lincoln



Fiscal Year 2021-2022 Budget Document

General Fund Summary

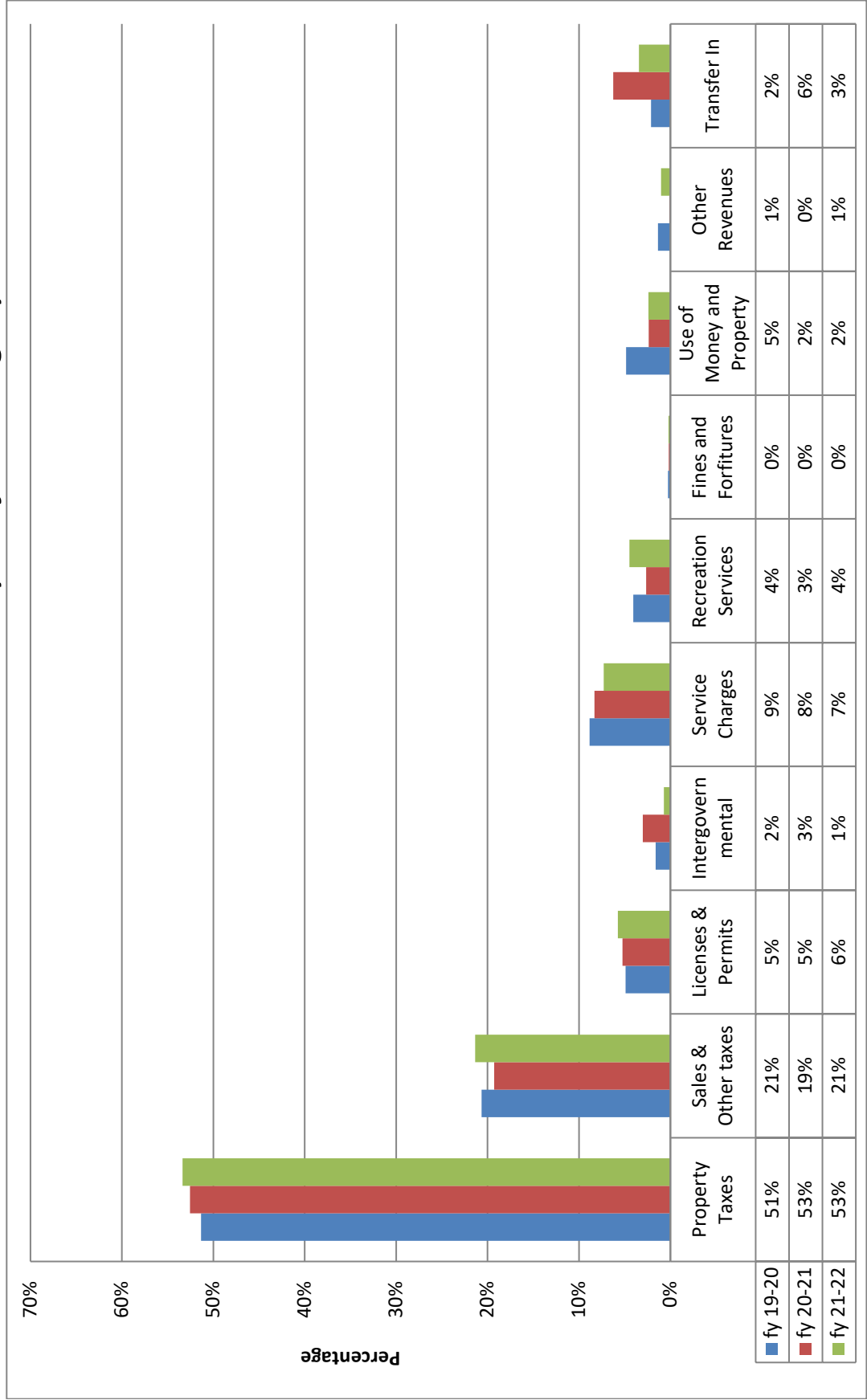
	2019-20 ACTUALS	PROJECTED 2020-21	2021-22 ADOPTED BUDGET
REVENUES			
Property Taxes	\$ 11,103,454	\$ 12,241,974	\$ 11,742,405
Sales & Other Taxes	4,470,571	4,494,515	4,700,000
Licenses & Permits	1,059,095	1,224,000	1,265,000
Intergovernmental	347,839	705,816	159,000
Service Charges	1,913,115	1,937,418	1,604,181
Recreation Services	878,622	620,802	986,250
Fines & Foreitures	56,760	41,029	43,000
Use of Money/Property	1,046,388	556,307	526,000
Other Revenues	297,400	25,441	224,500
Revenue Total	\$ 21,173,244	\$ 21,847,302	\$ 21,250,336
Airport Loan Interest	140,683	140,700	140,700
Transfer in from Fund 236 - Annexation	316,273	464,814	616,273
Transfer in from Fund 278 - Public Safety CFD	-	-	-
Transfer in from Fund 730 - Solid Waste	-	-	-
Transfer in from Capital Replacement Fund 610	-	269,605	-
Transfer in from OPEB Reserves	-	580,000	-
Total Operating Inflows	\$ 21,630,200	\$ 23,302,421	\$ 22,007,309
EXPENDITURES BY DEPARTMENT			
Police	6,402,684	6,201,278	6,693,776
Fire	5,393,697	5,709,439	5,967,472
Recreation	954,410	615,287	1,269,509
Library	630,414	563,640	692,728
Finance	434,619	516,165	528,135
City Manager	40,962	31,700	119,860
City Council / Treasurer	167,278	219,022	242,304
Economic Development	258,062	138,062	250,768
Community Development	721,225	670,706	572,316
Parks	548,178	221,200	271,869
Facilities Maintenance	558,181	626,768	786,544
Fleet	265,620	316,142	458,478
City Attorney	207,602	209,658	246,150
Expenditures Total	\$ 16,582,932	\$ 16,039,067	\$ 18,099,909
Admin Cost Allocation	2,303,772	2,435,946	2,238,056
Insurance	-	253,772	329,458
Debt Service	295,324	298,595	342,276
Capital Outlay for construction	245,348	-	364,400
Transfer to GF Operating Reserve	-	318,156	1,014,599
LLAD General Benefit / Deficit to Fund 270	789,073	329,085	704,437
Transfer to Capital Replacement	24,000	269,605	300,000
Transfer to OPEB Trust	-	580,000	-
Transfer to Public Safety Fund 101	-	-	749,741
Total Operating Expenditures	\$ 20,240,449	\$ 20,524,226	\$ 24,142,877



City of Lincoln



Fiscal Year 2021-2022 Budget Document General Fund Revenue Trend by Major Category

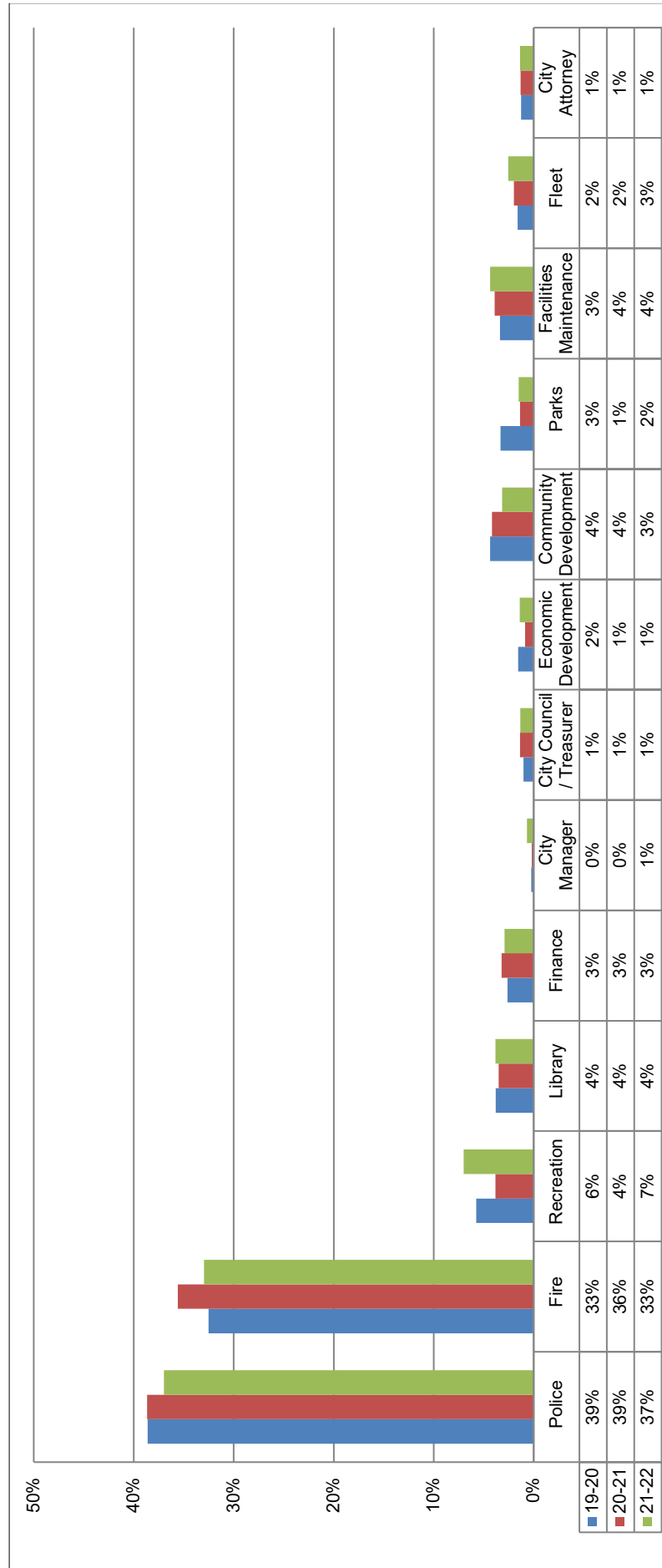




City of Lincoln

Fiscal Year 2021-2022 Budget Document

General Fund Expenditures by Department





City of Lincoln



Fiscal Year 2021-2022 Budget Document Citywide Operating Expenditures by Department

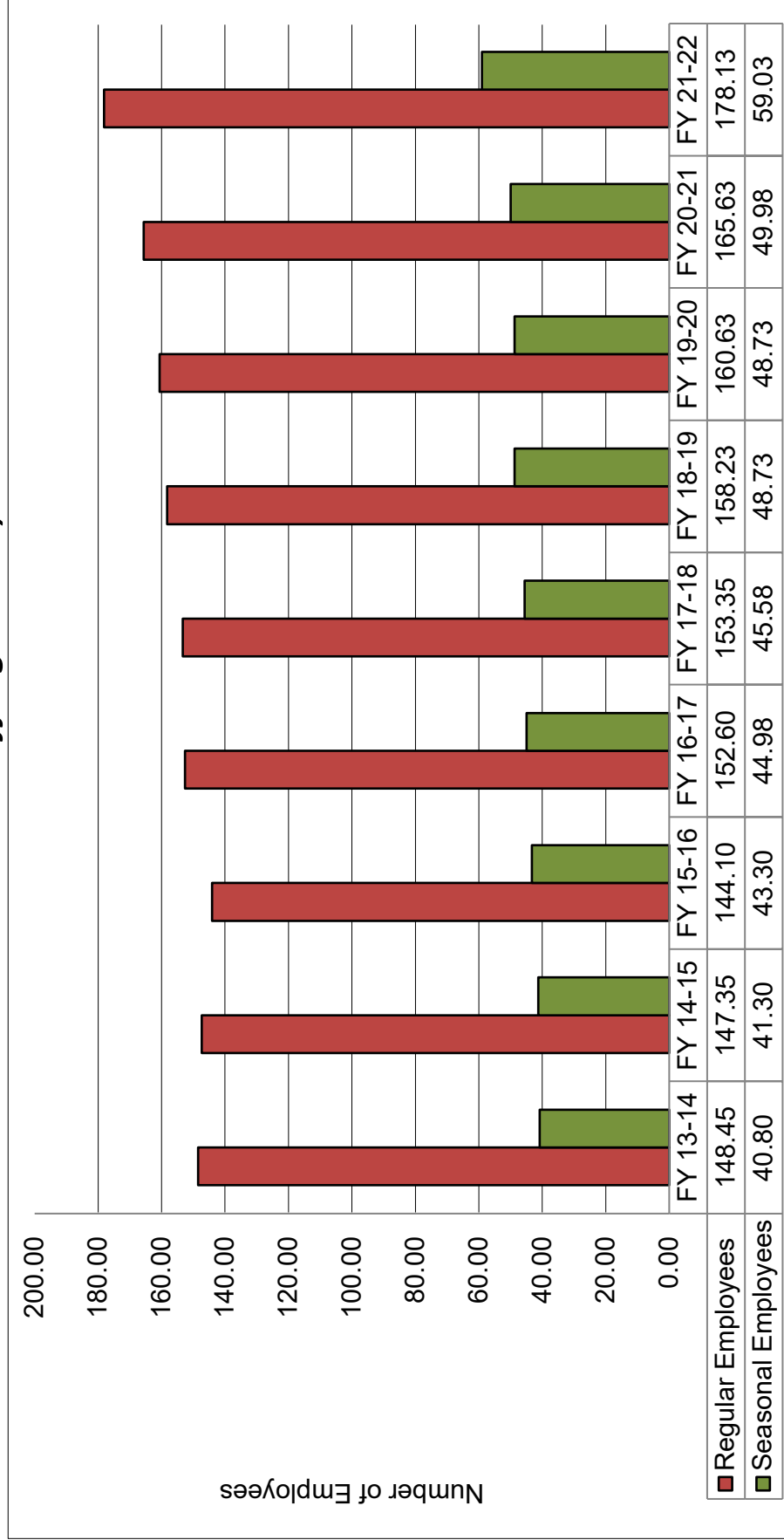




City of Lincoln



Fiscal Year 2021-2022 Budget Document Authorized Staffing History





CITY OF LINCOLN
Fiscal Year 2021-2022 Budget Document
Positions - Full Time Equivalents



Positions	General Fund Positions				Other Funds			
	FY 19-20	FY 20-21	FY 21-22	NET CHANGES	FY 19-20	FY 20-21	FY 21-22	NET CHANGES
CITY MANAGER'S OFFICE								
City Manager				-	1.00	1.00	1.00	-
Confidential Secretary				-	1.00	0.00	0.00	-
Executive Assistant					0.00	1.00	1.00	-
City Clerk				-	1.00	1.00	1.00	-
Deputy City Clerk				-	0.00	1.00	1.00	-
Records Coordinator					1.00	0.00	0.00	-
Economic Development Manager				-	1.00	1.00	1.00	-
Human Resources Director					0.00	0.00	1.00	1.00
Human Resources Manager				-	1.00	1.00	0.00	(1.00)
Senior Administrative Analyst / HR					1.00	1.00	1.00	-
HR Analyst I				-	0.00	0.00	1.00	1.00
Info Sys / GIS Manager				-	1.00	1.00	1.00	-
GIS Analyst I / II				-	1.00	2.00	2.00	-
IT Technician II				-	0.00	1.00	2.00	1.00

Subtotal					9.00	11.00	13.00	2.00
Seasonal Staff				-	1.00	1.75	0.50	(1.25)
FINANCE								
Finance Director				-	1.00	1.00	1.00	-
Accounting Manager				-	1.00	1.00	1.00	-
Budget Manager				-	1.00	1.00	1.00	-
Administrative Analyst				-	3.00	3.00	3.00	-
Senior Accountant				-	0.00	1.00	1.00	-
Accountant I / II				-	2.00	1.00	1.00	-
Payroll Technician				-	1.00	1.00	1.00	-
Accounts Payable Specialist				-	1.00	0.00	0.00	-
Purchasing Officer I / II				-	1.00	1.00	1.00	-
Customer Services Supervisor				-	1.00	1.00	1.00	-
Account Clerk - Senior				-	1.00	1.00	1.00	-
Account Clerk I / II / III				-	2.00	3.00	3.00	-
Office Assistant I / II / Senior				-	0.00	0.00	0.00	-
Subtotal					15.00	15.00	15.00	-
Seasonal Staff				-	0.00	0.00	0.00	-



CITY OF LINCOLN
Fiscal Year 2021-2022 Budget Document
Positions - Full Time Equivalents



Positions	General Fund Positions				Other Funds			
	FY 19-20	FY 20-21	FY 21-22	NET CHANGES	FY 19-20	FY 20-21	FY 21-22	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	-				
POLICE								
Public Safety Chief	1.00	0.50	0.50	-				-
Police Lieutenant	0.00	1.00	1.00	-				
Police Sergeant	5.50	4.50	4.00	(0.50)				-
Police Communications Supervisor	0.00	0.00	0.00	-				-
Police Records Supervisor	0.00	0.00	0.00	-				-
Police Officer	17.00	18.00	18.00	-	-	1.00	5.00	4.00
Police Records Coordinator / Clerk	0.00	0.00	0.00	-				-
Public Safety Dispatcher I / II / Senior	6.00	6.00	6.00	-	-	-	2.00	2.00
Office Assistant I / II / Senior	1.00	1.00	0.00	(1.00)				-
Administrative Analyst / PIO	1.00	1.00	2.00	1.00				
Community Services Officer	1.00	1.00	1.00	-				-
Subtotal	32.50	33.00	32.50	(0.50)		1.00	7.00	6.00
FIRE								
Public Safety Chief	0.00	0.50	0.50	-				-
Fire Battalion Chief	2.00	2.00	3.00	1.00				-
Fire Captain	9.00	9.00	9.00	-				-
Fire Engineer	9.00	9.00	9.00	-				-
Subtotal	20.00	20.50	21.50	1.00				-



CITY OF LINCOLN
 Fiscal Year 2021-2022 Budget Document
 Positions - Full Time Equivalents



Positions	General Fund Positions				Other Funds			
	FY 19-20	FY 20-21	FY 21-22	NET CHANGES	FY 19-20	FY 20-21	FY 21-22	NET CHANGES
COMMUNITY DEVELOPMENT								
Community Development Director					1.00	1.00	1.00	-
City Engineer					1.00	1.00	1.00	-
Planning Manager					1.00	1.00	1.00	-
Engineering Manager					0.00	2.00	2.00	-
Construction 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				-	4.00	4.00	4.00	-
Building Inspector I / II / III				-	1.00	1.00	2.00	1.00
Construction Inspector					1.00	1.00	1.00	-
Planner - Associate / Assistant				-	1.00	1.00	1.00	-
Senior Administrative Analyst				-	1.00	1.00	1.00	-
Administrative Analyst I / II					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	16.00	18.00	20.00	2.00
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	0.00	(1.00)				-
Office Assistant I / II / Senior	0.00	0.00	1.00	1.00				
Subtotal	5.00	5.00	5.00	0.00				
Recreation Staff - Seasonal	36.00	36.00	46.00	10.00				-
LIBRARY								
Library Director	1.00	1.00	1.00	-				-
Library Manager	0.00	0.00	0.00	-				-
Library Coordinator	0.75	0.75	0.75	-				-
Librarian I / II	0.88	0.88	0.88	-				-
Library Assistant / Clerk	1.50	1.50	1.50	-				-
Subtotal	4.13	4.13	4.13	0.00				
Library Staff - Seasonal	1.73	1.73	2.53	0.80				-



CITY OF LINCOLN
 Fiscal Year 2021-2022 Budget Document
 Positions - Full Time Equivalents



Positions	General Fund Positions				Other Funds			
	FY 19-20	FY 20-21	FY 21-22	NET CHANGES	FY 19-20	FY 20-21	FY 21-22	NET CHANGES
PUBLIC WORKS								
Public Works Director				-	1.00	1.00	1.00	-
Maintenance Services Manager					1.00	1.00	1.00	-
Environmental Services Manager					1.00	1.00	1.00	-
Purchasing Manager					0.00	0.00	0.00	-
Water Facilities Supervisor / Operator				-	1.00	1.00	1.00	-
Wastewater Facilities Supervisor / Operator					1.00	1.00	1.00	-
Fleet Supervisor				-	1.00	1.00	1.00	-
Public Services Supervisor				-	3.00	3.00	3.00	-
Airport Maintenance Worker I / II / Senior				-	1.00	1.00	1.00	-
Maintenance Worker I / II / Senior				-	27.00	27.00	27.00	-
Mechanic I / II / Senior				-	4.00	4.00	4.00	-
Mechanic Helper					0.00	0.00	1.00	1.00
Wastewater Systems Tech I / II / Senior				-	5.00	5.00	5.00	-
Water Techs - I / II / Senior				-	7.00	8.00	8.00	-
Senior Administrative Analyst				-	1.00	1.00	1.00	-
Administrative Analyst I / II				-	2.00	2.00	2.00	-
Office Assistant I / II / Senior				-	1.00	1.00	1.00	-
Transit Operator				-	0.00	0.00	0.00	-
Subtotal				-	57.00	58.00	59.00	1.00
Public Services Workers - Seasonal					3.00	3.50	3.00	(0.50)
Total Seasonal Employees	37.73	37.73	48.53	10.80	11.00	12.25	10.50	-1.75
Total Regular Employees	63.63	64.63	65.13	0.50	97.00	103.00	114.00	11.00
Total Employees - All Funds					209.36	217.61	238.16	20.55

This page intentionally left blank



Revenue Budget Overview

Revenue Budget

The City took a cautious approach to 2020-21 forecasts as the COVID-19 pandemic economic recovery timeline and impacts were largely unknown. The City's approach of budgeting cautiously in 2020-21 placed the City in a solid position going into the 2021-22 budget year and in some cases, the City's overall revenue receipts were higher than anticipated.

The City of Lincoln FY 2021-22 Revenue budget totals \$104,715,757 which represents an overall increase of 13% over the prior year. The Revenue budget includes 52 funds and is divided into four categories: General Fund and Public Safety Tax Share Fund revenue totaling \$23,607,050; Other Governmental Funds totaling \$31,382,233 including Fiduciary Funds totaling \$1,972,932; and Proprietary Funds totaling \$49,726,474

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 \$22,007,309 and includes \$21,250,336 in revenue and \$756,973 in transfers in. A sub-fund of the General Fund has been created in the 2021-22 fiscal year to account for the expenses and revenues associated with Public Safety newly hired positions and equipment. Revenues totaling \$1,599,741 include \$850,000 in revenue from the Placer County tax share agreement plus \$749,741 transfer in from the General Fund for revenues received in fiscal year 2020-21.

Property Taxes are the City's largest General Fund revenue source and total \$12,992,405, with \$850,000 going to Fund 101 as a result of revenues received through the Placer County tax share agreement. Property Taxes on average increase 2% to 4% per year during stable, modest growth periods and this year's projection anticipates growth of 4% for Secured Property tax.

The City's Sales & Use Taxes represent the second largest General Fund revenue source. Total Sales & Use Taxes are budgeted at \$4,700,000, which represents an increase of 41% over the prior year because last year the unknowns of COVID were not known at the time the 2020-21 budget document was produced. Based upon the actual 2020-21 revenues projected, the 2021-22 revenue is budgeted at a 5% increase over prior fiscal year.

Recreation revenues are budgeted at \$986,250, a 31% increase from prior year as the City anticipates that the lifting of restrictions will encourage residents once again to participate fully in the City's Recreation programs.

The City's Licenses and Permits revenue is budgeted at \$1,265,000, an increase of 3% over the prior year projections. Building and development activity maintained a steady pace in the prior fiscal year despite the impacts of COVID and the City anticipates this trend to continue.

The City maintains reserves for capital, cash flow, and emergency needs which is being proposed to be increased to 28% of operating expenses. This year General Fund the unreserved balance transfer amount is proposed to be \$1,014,599 to bring the Operating Reserve to a total balance of \$6,006,794.



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 \$31,382,233, a 37% increase 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 so they were budgeted very conservatively in 2020-21. The 2021-22 budget anticipates these revenues to be returning to a somewhat normal level.

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

- Gas Tax is budgeted at \$2,852,213, a 11% increase over the prior year budget as business and travel restrictions are lifted.
- TDA Streets funding is budgeted at \$2,852,213, an increase of 51% over the prior year as the Transit fund portion of the allocation is lower due to a lower requirement for funding in the last fiscal year giving a larger share to the Streets fund.
- Development Services Fund revenues are budgeted at a -23% reduction over the prior year projected and total \$3,569,000 in a somewhat conservative approach to the continued building and development activity.
- The City has budgeted incoming revenues of \$4,780,000 for Twelve Bridges capital improvement projects. This revenue source derives 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 \$49,726,474 and includes revenue from both Internal Service Funds and Enterprise Funds. This year's budget is an increase of 17% over the prior year.

Highlights are as follows:

- Internal Service Funds revenue is budgeted at \$5,469,449, or a reduction of less than 1% from the prior fiscal year.
- The Water Operations Fund is budgeted at a reduction of 10% for FY 2021-22 and totals \$11,927,700. Water Sales revenues appear to be lower than what was proposed in the last City rate study and these rates will need to be reviewed in future rate studies.
- The Water Capital Replacement Fund is budgeted at \$242,000 due to the Capacity Charges fee being significantly reduced for a budgeted revenue reduction of 94%.
- The Water PFE Fund is budgeted at a 69% increase over the prior year as construction related activities are expected to remain at increased levels which was not anticipated during 2020-21 budget development.



Revenue Budget Overview

Proprietary Funds

- The Wastewater Operations Fund is budgeted at an overall decrease of 10% over the prior year and totals \$10,100,100 due to a decrease in revenues from Placer County for Wastewater Treatment Plant operations.
- Wastewater PFE is budgeted at a 42% increase from prior year projections due to the expected increase of construction related activities moving into FY 2021-22.
- Solid Waste Operations revenues are budgeted at a 1% change over the prior year. All revenues are budgeted fairly flat.
- The Solid Waste PFE Fund is budgeted at an almost 200% increase over the prior year totaling \$390,494. The increase is directly attributable to construction related activities and new development in the City.
- Transit Fund revenue has been reduced by 37% and totals \$481,738. The City's Transit budget is 100% State Funded and a large portion of the unused revenues received in 2020-21 will be rolled over to cover operating costs in the 2021-22 fiscal year.
- Airport revenues are budgeted at \$1,579,000, a 15% increase over the prior year. The single largest contributor to this increase is fuel sales which are anticipated to return to pre-pandemic levels.
- Federal Aviation Grant Funds are budgeted to increase by 192% to \$486,900 correlating to an increased Capital Budget for Fiscal year 2021-22.

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 second 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 \$1,972,932 which will be utilized to pay the debts of the former redevelopment agency.



City of Lincoln
Fiscal Year 2021-2022 Budget Document
All Funds Revenue Comparison By Fund Type



Fund Name	Fund No.	Actual 2019-20	Projected 2020-21	Budget 2021-22
Governmental Funds: General Fund and Public Safety Fund				
General Fund	100	\$ 21,630,200	\$ 23,302,421	\$ 22,007,309
Public Safety Tax Share	101	\$ -	\$ -	\$ 1,599,741
		<u>\$ 21,630,200</u>	<u>\$ 23,302,421</u>	<u>\$ 23,607,050</u>
Governmental Funds: Special Revenue and Capital Project Funds				
Park-In-Lieu	215	51,651	13,984	12,340
Streets - Gas Tax/Congestion Relief	221	2,144,292	2,008,186	2,181,091
Streets - TDA	223	2,033,222	1,970,133	2,852,213
Source Water Connection	225	5,415,408	3,868,458	4,775,245
Supplemental Fees (GF Sub-Fund)	236	273,513	138,200	96,640
PFE - Transportation	240	934,630	807,843	1,331,892
PFE - Community Services - Police	241	619,529	553,935	474,185
PFE - Community Services - Fire	242	188,457	166,853	190,071
PFE - Community Services - Admin.	243	449,420	487,251	416,658
PFE - Community Services - Library	244	59,016	6,000	6,000
Park Tax on New Development	245	159,746	136,110	119,928
PFE - Community Services - Parks	246	2,236,508	2,689,500	1,621,782
PFE - Drainage	247	396,694	510,477	530,871
Development Services	248	4,156,255	4,405,300	3,569,000
State Grants	250	-	-	-
SLES Grant	253	158,164	160,000	136,000
Revitalization Loan Program	260	39,759	5,000	5,000
98 STBG - 1250 / Prog Inc.	261	6,896	1,000	1,000
Housing Survey Grant Funds	264	19,042	99,000	3,000
Home - FTHB	267	87,574	100,712	4,800
Landscape and Lighting District	270	4,336,453	4,303,075	4,340,818
CFD No. 2004-1 Storm Water Ret. Basin	275	337,236	236,626	240,106
CFD No. 2004-2 Aub. Rav./McBean Pk.	276	46,169	41,144	41,775
Benefit Assessment District (BAD)	277	113,172	83,242	84,479
CFD No. 2010-1 Police and Fire	278	36,067	36,544	37,117
CFD No. 2015 Public Safety	279	26,642	-	-
Successor Low/Mod Housing	283	74,707	10,000	10,000
RDA Successor Trust Fund	284	1,698,437	1,677,191	1,972,932
CFD No. 2018 Maintenance	285	470,776	686,911	1,001,500
CFD No. 2018-2 Public Safety	286	2,461	600	100,000
Oak Tree Mitigation	290	564,837	38,000	45,000
Federal Grant Fund	298	2,704,543	8,616,008	381,590
2004 Excess Bond Proceeds	400	11,192	5,000	5,000
Capital Improvements	540	4,443,163	8,500	14,200
Lincoln Crossing Series 2018	562	-	5,121,300	-
Twelve Bridges Series 2011	565	-	56,700	4,780,000
		<u>\$ 34,295,631</u>	<u>\$ 39,048,783</u>	<u>\$ 31,382,233</u>
Proprietary Funds				
General Administrative Costs	600	7,366,654	5,225,414	5,469,449
Vehicle/Equipment Replacement	610	66,659	-	-
Facility Maintenance/Replacement	620	84,739	2,000	2,000
Technology Fund	630	37,922	4,000	604,000
Water - Operations	710	12,385,230	12,297,434	14,927,700
Water - Capital Replacement	711	4,118,406	3,907,259	4,242,000
PFE - Water Non-Operations	715	1,357,074	1,670,343	2,404,614
Wastewater - Operations	720	12,196,495	10,068,851	10,100,100
Wastewater - Capital Replacement	721	342,855	25,000	25,000
PFE - Wastewater Non-Operations	725	617,133	908,973	1,564,119
Solid Waste - Operations	730	7,637,878	7,486,918	7,440,400
Solid Waste - Capital Replacement	731	91,836	3,109,000	9,000
PFE - Community Services - Solid Waste	735	428,253	453,951	390,454
Transit - Operations	740	1,641,044	463,578	481,738
Federal Grant Fund - Transportation	745	6	-	-
Airport - Operations	750	1,573,480	1,393,844	1,579,000
Federal Grant Fund - Airport	755	70,457	443,476	486,900
		<u>\$ 50,016,121</u>	<u>\$ 47,460,041</u>	<u>\$ 49,726,474</u>
Total All Funds:		\$ 105,941,952	\$ 109,811,245	\$ 104,715,757

includes transfers in



City of Lincoln



Fiscal Year 2021-2022 Budget Document General Fund Revenue Comparison by Source

	Actual 2018-19	Actual 2019-20	Projected 2020-21	Budget 2021-22
Property Taxes				
Current Secured Property	\$ 6,128,238	\$ 6,408,713	\$ 6,720,616	\$ 6,989,440
Limited Term Prop Tax Sharing	-	-	749,471	-
AB 1290 Taxes Shared (RDA)	182,374	337,053	330,860	344,094
Non-Oper Unitary	4,421	4,364	4,400	4,400
Unitary & Oper Non-Unitary	85,661	82,981	78,943	80,000
Current Unsecured Property	131,799	137,457	158,000	160,000
Redemptions	7	33	-	-
Prior Unsecured Property Taxes	1,783	1,010	1,323	1,300
Current Supplemental	205,957	184,330	220,479	220,000
Prior Supplemental Tax	82	173	170	170
Property Tax in Lieu of VLF	3,348,919	3,508,916	3,343,965	3,500,000
Homeowners Property Tax Redemp	46,732	46,646	42,318	43,000
Property Transfer Tax	391,150	391,778	591,429	400,000
Total Property Taxes:	\$ 10,527,123	\$ 11,103,454	\$ 12,241,975	\$ 11,742,405
Sales & Other Taxes				
Sales & Use Taxes	\$ 3,949,037	\$ 4,001,931	\$ 4,207,000	\$ 4,200,000
Sales Tax - Public Safety	208,998	208,145	200,000	200,000
Transient Occupancy Tax	346,865	260,495	87,515	300,000
Total Other Taxes:	\$ 4,504,899	\$ 4,470,571	\$ 4,494,515	\$ 4,700,000
Licenses & Permits				
Business Licenses	\$ 86,379	\$ 87,286	\$ 70,000	\$ 90,000
Building Permit	376,010	640,437	760,000	760,000
General Plan Maint Fee	-	39,911	178,000	180,000
Technology Fee	-	29,562	117,000	90,000
Plumbing & Gas Permit	105,916	64,338	18,000	35,000
Electrical Permit	104,191	57,900	18,000	30,000
Encroachment Permit	32,817	31,063	18,000	35,000
Alarm Permits	61,577	52,965	35,000	35,000
Mechanical Permit	77,254	55,583	10,000	10,000
Other Permits	100	50	-	-
Total Licenses & Permits:	\$ 844,244	\$ 1,059,095	\$ 1,224,000	\$ 1,265,000
Intergovernmental				
SB 1096 Pmts- Motor Vehicle In-Lieu	\$ 23,324	\$ 38,209	\$ -	\$ -
CalPERS Retiree Drug Subsidy	7,358	-	-	\$ -
POST Reimbursements	-	3,495	3,000	3,000
Grants - Miscellaneous	23,751	1,700	609,800	-
PD trafficking grant	-	6,779	-	-
PD tobacco grant	-	-	65,000	128,000
PD drone grant	-	-	2,000	-
UAIC Donation	-	245,348	-	-
Grants - Library (CLLS)	25,000	31,563	26,016	28,000
Grants - GSSA	-	-	-	-
Library - Zip Books Program	-	3,013	-	-
NorthNet Library System	-	1,000	-	\$ -
Southern CA Library Cooperative	-	16,732	-	-
Mandated Cost Recovery Program	7,111	-	-	-
Total Intergovernmental:	\$ 86,543	\$ 347,839	\$ 705,816	\$ 159,000
Service Charges				
PG&E Franchise Fees	\$ 355,105	\$ 388,804	\$ 350,000	\$ 350,000
TV/Broadband Franchise Fees	423,672	402,086	400,000	400,000
Bus License Processing Fees	50,637	48,539	48,000	48,000
Bus License Late Fee	25,370	21,240	20,000	20,000
Golf Cart Fees	1,935	3,195	100	500
Fire Sprinkler Plan Check Fee	6,000	4,800	-	4,800
Vehicle License Fee	1,084	428	-	-
Special Police Services	-	113,032	110,000	110,000
Special Fire Dept. Services	144,645	153,097	312,959	-
Building Plan Check	305,044	29,484	29,500	29,500
Administrative Fees (2.5% on pass thru)	292,149	341,253	200,000	200,000



City of Lincoln



Fiscal Year 2021-2022 Budget Document General Fund Revenue Comparison by Source

	Actual 2018-19	Actual 2019-20	Projected 2020-21	Budget 2021-22
PFE Admin Fee	8,597	26,074	45,000	\$ 45,000
Special Events Vendor Fees	90,723	266,276	311,425	277,947
Admin Fees - LPFA Rev Bond 2007A&B	27,917	17,289	2,000	\$ 10,000
Admin Fees - 12 Bridges Series 1999	47,778	48,278	48,696	48,696
Admin Fees - 12 Bridges Series 2001	16,886	16,936	17,238	\$ 17,238
Admin Fees - Lincoln Airpark 98-1	6,299	6,449	6,385	6,385
Admin Fees - Foskett Ranch 04-3	1,471	1,471	1,515	\$ 1,515
Admin Fees - Lakeside 6 Area 2	2,837	2,837	2,922	2,922
Admin Fees - Sorrento Series 2009	8,037	8,037	8,278	\$ 8,278
Admin Fees Laksd 6-1 Ser 2013	9,938	9,438	9,721	9,721
Admin Fees 2005-1 Ser2013 Sorrento	3,572	3,572	3,679	\$ 3,679
Admin CFD 2005-1 Ser2014A	-	-	-	-
Façade Program Application Fee	1,150	500	-	\$ -
PCN Determination Fee	600	-	-	-
Public Safety fee Village 1	-	-	10,000	\$ 10,000
Total Service Charges:	\$ 1,831,446	\$ 1,913,115	\$ 1,937,418	\$ 1,604,181
Recreation Services				
Library Room Rental Fees	\$ 17,420	\$ 12,715	\$ -	\$ 15,000
Library Cost Share	268,188	285,834	305,302	\$ 300,000
Pavilion Rental	54,775	46,609	-	45,000
BBQ Area Rental	797	860	-	-
Civic Center Rental	380	7,925	-	2,000
Jump House Permit Fee	402	223	-	250
Community Center Rental	45,266	35,390	20,000	35,000
Sports - Facility Operations	124,127	122,951	70,000	125,000
Aquatics - Pool Rentals / Parties	4,660	3,862	-	4,000
Aquatics - Recreational / Family Swim	6,877	4,489	1,500	4,000
Aquatics - Swim Lessons	51,867	12,547	40,000	40,000
Aquatics - Classes / Programs	26,741	4,120	2,000	\$ 7,500
Aquatics - Swim Teams	23,774	12,173	10,000	15,000
Camp Registrations	222,144	98,020	50,000	\$ 98,000
Contract Classes	106,046	78,381	40,000	100,000
Aquatics - Concession Sales	1,606	1,429	500	\$ 500
Regional Park Concession Sales	8,468	17,283	1,500	20,000
Sports - Adult Sports	46,907	27,399	25,000	\$ 40,000
Sports - Youth Sports	139,495	106,414	55,000	135,000
Total Recreation Services:	\$ 1,149,940	\$ 878,622	\$ 620,802	\$ 986,250
Fines & Forfeitures				
Code Enforcement charges	\$ 6,388	\$ 13,423	\$ 6,000	\$ 7,500
Parking Fines	1,900	1,353	2,000	\$ 2,500
Traffic/Vehicle Fines	26,307	22,786	25,029	25,000
Penalties & Service Charges	24,958	19,099	8,000	8,000
Restitution	428	100	-	-
Total Fines & Forfeitures:	\$ 59,981	\$ 56,760	\$ 41,029	\$ 43,000
Use of Money/Property				
County Interest Earnings	\$ 52,352	\$ 33,062	\$ 15,000	\$ 20,000
Franchise Hauler	76,823	84,126	86,186	\$ 85,000
Lease Payments	30,499	33,177	33,914	34,000
Plaza Rental	160	-	-	-
Cell Tower Lease	173,487	176,013	182,196	182,000
Interest Earnings	228,900	213,109	130,000	130,000
Interfund Interest Revenue	5,147	97,089	96,258	75,000
Unrealized Gain/Loss on Investment	341,490	387,470	-	-
Gain/(Loss) on sale of asset	4,224	22,095	12,753	-
Sale of Confiscated Prop	-	248	-	-
Total Use of Money/Property:	\$ 913,083	\$ 1,046,388	\$ 556,307	\$ 526,000
Other Revenues				
Library Donations	\$ 6,564	\$ 5,370	\$ -	\$ 5,000
Police Forfeiture Revenue	1,438	-	-	\$ -
Unclaimed checks revenue	(275)	18,392	-	-
Recreation Sponsorships	63,453	1,717	841	-



City of Lincoln



Fiscal Year 2021-2022 Budget Document General Fund Revenue Comparison by Source

	Actual 2018-19	Actual 2019-20	Projected 2020-21	Budget 2021-22
July 4 Donations	19,000	65,483	-	60,000
Rec sponsorships/Foskett Banners	2,600	-	-	-
Mayor's Cup Event	33,141	1,622	-	-
Other Revenues	7,016	16,142	6,000	6,000
SB 1186 Fees	9,548	8,942	9,000	9,000
Donations - Police Dept.	64,552	65,483	2,200	65,000
Donations - Facilities	23,235	-	-	-
Contributions	69,777	72,009	-	72,000
Miscellaneous Reimbursements	49,604	42,491	5,000	5,000
Credit Card Revenue	-	-	2,400	2,500
Cash Variance	202	(252)	-	-
Total Other Revenues:	\$ 349,854	\$ 297,400	\$ 25,441	\$ 224,500
Transfers				
Airport Loan interest	\$ 5,147	\$ 140,683	\$ 140,700	\$ 140,700
Transfer in from Fund 236 - Annexation	346,273	316,273	464,814	\$ 616,273
Transfer in from Fund 278 - Public Safety CFD	33,000	-	-	-
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	-	-	269,605	-
Transfer in from OPEB Reserves	-	-	580,000	-
Total Transfers:	\$ 1,238,322	\$ 456,956	\$ 1,455,119	\$ 756,973
TOTAL GF REVENUE:	\$ 21,505,435	\$ 21,630,200	\$ 23,302,421	\$ 22,007,309



City of Lincoln



Fiscal Year 2021-2022 Budget Document Other Funds Revenue Comparison by Source

	Actual 2018-19	Actual 2019-20	Projected 2020-21	Budget 2021-22
<u>SPECIAL REVENUE FUNDS</u>				
Public Safety Tax Share (101)				
Limited Term Prop Tax Sharing	\$ -	\$ -	\$ -	\$ 850,000
Transfer In from Fund 100	-	-	-	749,741
Sub-Total Fund 101:	\$ -	\$ -	\$ -	\$ 1,599,741
Park-In-Lieu (215)				
Park-In-Lieu	\$ 12,288	\$ 4,992	\$ 6,500	\$ 3,840
Park-In-Lieu Interest	19,745	21,784	11,484	8,500
Unrealized Gain/Lost on Investment	19,886	24,876	(4,000)	-
Transfers In	199,326	-	-	-
Sub-Total Fund 215:	\$ 251,246	\$ 51,651	\$ 13,984	\$ 12,340
Streets - Gas Tax/Congestion/STIP (221)				
Gas Tax - 2103	\$ 162,330	\$ 340,105	\$ 373,603	\$ 426,475
Gas Tax - 2105	266,601	251,030	257,513	277,893
Gas Tax - 2106	183,742	166,269	169,158	182,452
Gas Tax - 2107	335,279	317,493	326,862	326,862
Gas Tax - 2107.5	6,000	7,400	6,000	6,000
Loan repayment Sec 16321	54,796	54,274	-	-
Road Maintenance Rehab Acct - Sec 2030	875,781	844,162	861,550	943,559
Public Safety Fee Village 1	-	-	1,500	5,850
Investment Revenue	57,073	63,737	12,000	12,000
Unrealized Gain/Lost on Investment	52,454	74,943	-	-
Miscellaneous Revenue	-	24,878	-	-
transfers in	432,793	-	-	-
Sub-Total Fund 221:	\$ 2,426,849	\$ 2,144,292	\$ 2,008,186	\$ 2,181,091
Streets-TDA (223)				
Streets - TDA Art 8	\$ 2,589,240	\$ 1,955,283	\$ 1,880,865	\$ 2,798,939
Grant Revenue	74,995	-	-	-
LTF Bike/Pedestrian Reimb	96,552	-	43,274	43,274
Insurance Claim Revenue	-	591	10,217	-
Investment Revenue	44,237	38,482	10,000	10,000
Unrealized Gain/Lost on Investment	30,374	37,209	-	-
Gain/(Loss) on sale of asset	-	1,399	25,777	-
Resitution	-	-	-	-
Miscellaneous Revenue	190	257	-	-
Sale of Property	17,972	-	-	-
Transfers In	269,207	-	-	-
Sub-Total Fund 223:	\$ 3,122,767	\$ 2,033,222	\$ 1,970,133	\$ 2,852,213
PCWA (225)				
PCWA Connection Fee	\$ 1,954,188	\$ 3,676,732	\$ 3,718,458	\$ 4,625,245
Investment Revenue	597,722	660,212	150,000	150,000
Interfund Interest Revenue	111,574	329,637	-	-
Unrealized Gain/Lost on Investment	581,664	748,828	-	-
Project Reimbursement	-	-	159,573	-
Transfer In	396,627	-	-	-
Sub-Total Fund 225	\$ 3,641,774	\$ 5,415,408	\$ 4,028,031	\$ 4,775,245
Supplemental Fees (236)				
Supplemental Fees Annex	\$ 27,300	\$ 206,331	\$ 130,200	\$ 88,640
Investment Revenue	29,267	31,945	8,000	8,000
Unrealized Gain/Lost on Investment	29,163	35,238	-	-
Sub-Total Fund 236:	\$ 85,731	\$ 273,513	\$ 138,200	\$ 96,640



City of Lincoln



Fiscal Year 2021-2022 Budget Document Other Funds Revenue Comparison by Source

	Actual 2018-19	Actual 2019-20	Projected 2020-21	Budget 2021-22
PFE Transportation (240)				
PFE Non-Critical Fees	\$ 452,124	\$ 445,524	\$ 499,584	\$ 1,038,398
PFE Critical Fees	93,066	196,352	272,259	257,494
Investment Revenue	109,411	123,868	30,000	30,000
Interfund Interest Revenue	6,262	6,301	-	-
Unrealized Gain/Lost on Investment	101,886	142,028	-	-
Miscellaneous Revenue	-	20,557	-	-
Sub-Total Fund 240:	\$ 762,749	\$ 934,630	\$ 801,843	\$ 1,325,892
PFE - Com Svcs Police (241)				
PFE Police Fees	\$ 150,419	\$ 567,291	\$ 545,935	\$ 466,185
Investment Revenue	13,602	23,217	8,000	8,000
Unrealized Gain/Lost on Investment	13,592	29,022	-	-
Gain/(Loss) on sale of asset	3,364	-	-	-
Sub-Total Fund 241:	\$ 180,978	\$ 619,529	\$ 553,935	\$ 474,185
PFE - Com Svcs Fire (242)				
PFE Fire Fees	\$ 62,259	\$ 153,348	\$ 162,853	\$ 186,071
Investment Revenue	4,625	8,043	4,000	4,000
Unrealized Gain/Lost on Investment	4,657	9,966	-	-
Gain/(Loss) on sale of asset	-	17,100	-	-
Sub-Total Fund 242:	\$ 71,542	\$ 188,457	\$ 166,853	\$ 190,071
PFE - Com Svcs Admin (243)				
PFE Admin Fees	\$ 123,095	\$ 425,983	\$ 483,251	\$ 412,658
Investment Revenue	4,068	10,191	4,000	4,000
Unrealized Gain/Lost on Investment	4,144	13,246	-	-
Sub-Total Fund 243:	\$ 131,307	\$ 449,420	\$ 487,251	\$ 416,658
PFE Com Svcs Library (244)				
12 Bridges Library Grant	\$ 5,049	-	-	-
Investment Revenue	31,418	28,391	6,000	6,000
Unrealized Gain/Lost on Investment	30,513	30,624	-	-
Sub-Total Fund 244:	\$ 66,980	\$ 59,015	\$ 6,000	\$ 6,000
Park Tax (245)				
Park Tax	\$ 95,087	139,194	133,110	116,928
Park Tax - Investment Revenue	7,956	9,287	3,000	3,000
Unrealized Gain/Lost on Investment	8,336	11,265	-	-
Transfers In	124,935	-	-	-
Sub-Total Fund 245:	\$ 236,315	\$ 159,746	\$ 136,110	\$ 119,928
PFE Com Svcs Parks (246)				
Development Agreement Fees	\$ 171,775	\$ 448,155	\$ 424,500	\$ 360,000
PFE Parks Fees	399,435	1,669,461	2,240,000	1,236,782
investment	16,993	51,746	25,000	25,000
Unrealized Gain/Lost on Investment	18,735	-	-	-
Other Revenue	351,000	67,145	-	-
Sub-Total Fund 246:	\$ 957,937	\$ 2,236,508	\$ 2,689,500	\$ 1,621,782
PFE Drainage (247)				
PFE Drainage Fees	\$ 69,050	\$ 137,045	\$ 122,371	\$ 213,501
PFE Drainage - Critical Fees	60,202	243,406	359,613	313,370
Investment Revenue	1,149	6,952	4,000	4,000
Unrealized Gain/Lost on Investment	1,575	9,292	-	-
Other Revenue	-	-	24,493	-
Sub-Total Fund 247:	\$ 131,975	\$ 396,694	\$ 510,477	\$ 530,871



City of Lincoln



Fiscal Year 2021-2022 Budget Document Other Funds Revenue Comparison by Source

	Actual 2018-19	Actual 2019-20	Projected 2020-21	Budget 2021-22
Developmental Services Fund (248)				
Licenses & Permits				
Building Permit	\$ 347,100	\$ 1,062,695	\$ 1,600,000	\$ 1,280,000
Plumbing & Gas Permits	58,067	150,330	172,000	154,000
Electrical Permits	68,924	160,272	172,000	154,000
Green Building Fees	2,339	1,887	200	200
Strong Motion	117	968	300	300
Occupancy Permits	21,813	61,651	63,000	51,000
Temp Occupancy Review Fee	4,233	7,205	500	500
Encroachment Fee	105,630	84,409	-	-
Fire Sprinkler Plan Check Fees	25,079	23,392	20,000	18,000
Fire Sprinkler Building Permit	58,974	182,643	190,000	152,000
Mechanical Permit	30,029	90,735	172,000	154,000
Grading Permits	11,500	28,283	75,000	30,000
Other Permits	6,678	10,054	6,700	10,000
Development Fees				
Building Plan Check	160,297	455,679	500,000	400,000
Planning Fees	-	-	-	-
PCN Determination Fees	1,150	-	-	-
Addressing Fees	-	-	-	-
State Mandated Fee	27,455	-	-	-
Tentative Parcel Maps	5,270	41,706	40,000	40,000
Tentative Subdivision Maps	-	28,000	12,500	10,000
Final Parcel Maps	23,523	10,500	-	-
City Administrative Staff Fees (Engineering)	422,693	-	-	-
Engineering Map Check	-	-	-	-
Engineering Inspection technology fee	(2,202)	274,665	250,000	250,000
Admin Fee - Encroachment	62,246	-	-	-
Community Development Staff Fees	499,012	56,098	-	-
Conditional Use Permit	26,175	1,038,316	1,000,000	750,000
Home Occupancy App Processing Fee	6,565	255	500	-
Specific Devel. Plans (P.U.D.)	2,000	15,105	-	3,000
Zoning Variance	150	8,705	12,000	8,000
Developer Revenue for Annexations	-	4,000	-	-
Design Review	18,815	175	-	-
Lot Line Adj.	14,500	19,186	40,000	25,000
housing element grant	-	-	50,000	50,000
Parking In-Lieu Fees	58,140	-	-	-
Investment Revenue	95,521	143,336	-	-
Unrealized Gain/Lost on Investment	95,285	167,911	-	-
Gain/(Loss) on sale of asset	8,895	-	-	-
Wildland Fire Reimbursements	40,669	-	-	-
CFD 2018-1 Base Annexation Chg	100,000	28,094	24,000	24,000
CFD 2018-1 Add'l Annexation	54,340	-	-	-
Sub-Total Fund 248:	\$ 2,460,979	\$ 4,156,255	\$ 4,400,700	\$ 3,564,000



City of Lincoln



Fiscal Year 2021-2022 Budget Document Other Funds Revenue Comparison by Source

	Actual 2018-19	Actual 2019-20	Projected 2020-21	Budget 2021-22
State Grants (250)				
Grants	15,000	-	-	-
Investment Revenue	-	-	-	-
Unrealized Gain/Loss on Invest	-	-	-	-
Sub-Total Fund 250:	\$ 15,000	\$ -	\$ -	\$ -
SLES-PD Grants (253)				
SLES Funding	\$ 148,747	\$ 155,948	\$ 160,000	\$ 136,000
SLEF Investment Revenue	715	746	-	-
Unrealized Gain/Loss on Invest	1,079	1,470	-	-
Gain/(Loss) on sale of asset	7,190	-	-	-
Sub-Total Fund 253:	\$ 157,731	\$ 158,164	\$ 160,000	\$ 136,000
Revitalization Loan Fund (260)				
Revitalization loan Interest	-	-	-	-
Investment Revenue	16,162	18,562	5,000	5,000
Unrealized Gain/Lost on Investment	15,970	21,196	-	-
Loan Repayment Revenue	2,130	-	-	-
Sub-Total Fund 260:	\$ 34,262	\$ 39,759	\$ 5,000	\$ 5,000
CDBG (261)				
Grant 13- CDBG-8950	-	-	-	-
Investment Revenue	2,659	3,228	1,000	1,000
Unrealized Gain/Lost on Investment	3,020	3,668	-	-
Sub-Total Fund 261:	\$ 5,679	\$ 6,896	\$ 1,000	\$ 1,000
CalHome Grants (264)				
Revitalization Loan Fund - Interest	-	-	-	-
Investment Revenue	7,811	8,898	-	3,000
Loan Repayment Revenue	-	-	-	-
Unrealized Gain/Loss on Invest	7,703	10,144	-	-
Loan Repayment	-	-	99,000	-
Sub-Total Fund 264:	\$ 15,514	\$ 19,042	\$ 99,000	\$ 3,000
Fed Home Grants (267)				
HOME Interest Earned	\$ 2,371	\$ 23,710	\$ 3,712	\$ 3,800
Investment Revenue	4,987	5,670	1,000	1,000
Unrealized Gain/Lost on Investment	4,583	6,269	-	-
Loan Repayment Revenue	4,361	51,925	96,000	-
Sub-Total Fund 267:	\$ 16,302	\$ 87,574	\$ 100,712	\$ 4,800



City of Lincoln



Fiscal Year 2021-2022 Budget Document Other Funds Revenue Comparison by Source

	Actual 2018-19	Actual 2019-20	Projected 2020-21	Budget 2021-22
Lighting & Landscaping (270)				
Insurance Claim Revenue	\$ 4,415		\$ 8,383	-
L & L - Assessments	3,222,227	3,332,385	3,412,026	3,458,000
Investment Revenue	71,194	85,236	15,000	15,000
Unrealized Gain/Lost on Investment	64,160	109,502	-	-
Gain/(Loss) on sale of asset	2,583	-	330	-
Expense Reimbursement	8,269	11,438	8,972	9,000
Misc Reimbursements	225	-	50	-
CIP 334 Reimbursement	6,927	-	-	-
CIP 351 Reimbursements	138,528	8,818	8,818	8,818
CIP 385 Reimbursement	-	-	-	-
transfer in from GF	859,190	789,073	329,085	704,437
transfer in from 285	-	-	520,411	145,563
Sub-Total Fund 270:	\$ 4,377,717	\$ 4,336,452	\$ 4,303,075	\$ 4,340,818
CFD No. 2004-1 SW Retention Basis (275)				
Assessments	\$ 209,623	\$ 214,105	\$ 221,626	\$ 225,106
Investment Revenue	46,115	56,845	15,000	15,000
Unrealized Gain/Lost on Investment	45,751	66,286	-	-
Sub-Total Fund 275:	\$ 301,489	\$ 337,236	\$ 236,626	\$ 240,106
CFD No. 2004-2 Auburn Ravine (276)				
Assessments	\$ 38,110	\$ 39,258	\$ 40,144	\$ 40,775
Investment Revenue	2,343	3,128	1,000	1,000
Unrealized Gain/Lost on Investment	2,357	3,783	-	-
Sub-Total Fund 276:	\$ 42,810	\$ 46,169	\$ 41,144	\$ 41,775
Benefit Assessment District (277)				
Assessments	\$ 73,865	\$ 76,460	\$ 78,742	\$ 79,979
Investment Revenue	13,517	16,936	4,500	4,500
Unrealized Gain/Lost on Investment	13,453	19,776	-	-
Sub-Total Fund 277:	\$ 100,835	\$ 113,172	\$ 83,242	\$ 84,479
CFD 2010-1 Police & Fire (278)				
Assessments	\$ 34,408	\$ 35,529	\$ 36,544	\$ 37,117
Investment Revenue	312	152	-	-
Unrealized Gain/Lost on Investment	335	356	-	-
Sub-Total Fund 278:	\$ 35,055	\$ 36,037	\$ 36,544	\$ 37,117
CFD 2015 Public Safety (279)				
Investment Revenue	\$ 1,462	\$ 1,690	-	-
Unrealized Gain/Lost on Investment	1,398	1,983	-	-
Miscellaneous Revenues	-	22,969	-	-
Sub-Total Fund 279:	\$ 2,860	\$ 26,642	\$ -	\$ -
Low/Mod Housing Fund (283)				
Investment Revenue	\$ 26,031	\$ 34,942	\$ 10,000	\$ 10,000
Interfund Interest Revenue	4,959	-	-	-
Unrealized Gain/Lost on Invest	26,225	39,765	-	-
Transfer In	217,061	-	-	-
Sub-Total Fund 283	\$ 274,276	\$ 74,707	\$ 10,000	\$ 10,000



City of Lincoln



Fiscal Year 2021-2022 Budget Document Other Funds Revenue Comparison by Source

	Actual 2018-19	Actual 2019-20	Projected 2020-21	Budget 2021-22
Successor Agency Trust former RDA (284)				
RPTTF	\$ 1,751,737	\$ 1,192,669	\$ 1,625,691	\$ 1,948,932
Unrealized Gain/Loss on Invest	45,915	-	25,000	-
Loan Repayment Revenue	-	5,768	18,500	16,800
Other Revenue	-	500,000	-	-
Sub-Total Fund 284	\$ 1,797,652	\$ 1,698,437	\$ 1,669,191	\$ 1,965,732
CFD 2018-1 Maintenance (285)				
Maintenance Assessments	\$ -	\$ 406,592	\$ 672,411	\$ 1,000,000
Investment Revenue	246	4,552	1,500	1,500
Unrealized Gain/Loss on Invest	76	9,272	-	-
Other Revenue	-	-	13,000	-
Base Annexation	50,000	50,000	-	-
Formation Cost	15,400	360	-	-
Sub-Total Fund 285	\$ 65,723	\$ 470,776	\$ 686,911	\$ 1,001,500
CFD 2018-2 Public Safety (286)				
Assessments	\$ -	-	-	\$ 100,000
Investment Revenue	309	1,180	600	-
Unrealized Gain/Loss on Invest	(32)	1,281	-	-
Formation Cost	57,500	-	-	-
Sub-Total Fund 286:	\$ 57,777	\$ 2,461	\$ 600	\$ 100,000
Oak Tree Mitigation (290)				
Oak Tree Mitigation Fees	\$ 147,720	\$ 469,950	\$ 29,000	\$ 45,000
Investment Revenue	21,691	39,899	9,000	-
Interfund Interest Revenue	7,820	7,820	-	-
Unrealized Gain/Lost on Investment	26,064	47,168	-	-
Sub-Total Fund 290:	\$ 203,295	\$ 564,837	\$ 38,000	\$ 45,000
Federal Grants Other (298)				
Grant project reimbursements	1,445,744	2,704,542	8,616,008	381,590
Sub-Total Fund 298:	\$ 1,445,744	\$ 2,704,542	\$ 8,616,008	\$ 381,590
Redevelopment Agency Bond Proceeds (400)				
Investment Revenue	\$ 11,062	\$ 5,707	-	-
Unrealized Gain/Loss on Invest	10,921	5,485	-	-
Sub-Total Fund 400:	\$ 21,983	\$ 11,192	\$ -	\$ -
Capital Improvements (540)				
Public Benefit Fee Village 1	\$ -	\$ -	\$ 2,500	\$ 8,200
Investment Revenue	52,009	41,245	6,000	6,000
Unrealized Gain/Loss on Invest	39,910	43,079	-	-
Project Reimbursement	8,818	358,838	-	-
transfers in from multiple	-	-	-	-
Sub-Total Fund 540:	\$ 100,737	\$ 443,162	\$ 8,500	\$ 14,200



City of Lincoln



Fiscal Year 2021-2022 Budget Document Other Funds Revenue Comparison by Source

	Actual 2018-19	Actual 2019-20	Projected 2020-21	Budget 2021-22
Lincoln Crossing Series 2018 (562)				
transfer in from agency fund	-	-	5,121,300	-
Sub-Total Fund 562:	\$ -	\$ -	\$ 5,121,300	\$ -
Twelve Bridges Series 2011 (565)				
transfer in from agency fund	-	-	56,700	4,780,000
Sub-Total Fund 565:	\$ -	\$ -	\$ 56,700	\$ 4,780,000
Internal Service Fund (600)				
Sub-Total Fund 600:	\$ 6,167,896	\$ 7,366,654	\$ 5,128,559	\$ 5,469,449
Vehicle/Equipment (610)				
Investment Revenue	\$ 11,278	8,119	-	-
Unrealized Gain/Lost on Investment	7,792	7,372	-	-
Sale of Property	-	13,558	-	-
Other Revenue	71,109	13,610	-	-
Transfer In	140,000	24,000	-	-
Sub-Total Fund 610:	\$ 230,179	\$ 66,659	\$ -	\$ -
Facility Maintenance/Replacement (620)				
Investment Revenue	\$ 5,129	\$ 9,059	\$ 2,000	\$ 2,000
Unrealized Gain/Lost on Investment	3,437	10,680	-	-
Transfer In	217,850	65,000	-	-
Transfer In	91,000	-	-	-
Sub-Total Fund 620:	\$ 317,416	\$ 84,739	\$ 2,000	\$ 2,000
Technology Fund (630)				
Investment Revenue	\$ 15,867	\$ 17,705	\$ 4,000	\$ 4,000
Unrealized Gain/Lost on Investment	15,339	20,217	-	-
Transfer In	399,999	-	-	-
Sub-Total Fund 630:	\$ 431,205	\$ 37,922	\$ 4,000	\$ 4,000
Total Special Fund Revenues:	\$ 30,748,265	\$ 37,851,573	\$ 44,319,317	\$ 38,434,223



City of Lincoln



Fiscal Year 2021-2022 Budget Document Other Funds Revenue Comparison by Source

	Actual 2018-19	Actual 2019-20	Projected 2020-21	Budget 2021-22
<u>PROPRIETARY FUNDS</u>				
Water Operations (710)				
Sales - Residential & Commercial	\$ 12,213,106	\$ 9,793,986	\$ 11,911,000	\$ 11,500,000
Additional capacity	67,412	-	-	-
Sales-Construction	383,217	283,588	216,010	250,000
UB Processing Fees	30,938	48,102	82,000	85,000
Construction Meter Processing	-	5,503	9,000	9,000
Construction Water - Minimum	7,586	10,381	14,500	15,000
Water Connection Fee	110	-	-	-
Construction Water - Monthly Rental	19,304	25,530	22,403	22,000
Reconnection Charges	151,265	104,649	5,000	10,000
Collection Fees	401	242	-	-
Investment revenue	144,685	81,678	30,000	30,000
Unrealized Gain/Lost on Investment	138,136	101,669	-	-
Gain/(loss) on sale of asset	7,160	10,428	821	-
Misc. Revenue	12,147	1,916,984	3,500	3,500
WPUSD Share City Hall Water	2,918	2,490	3,200	3,200
Sub-Total Fund 710:	\$ 13,178,385	\$ 12,385,230	\$ 12,297,434	\$ 11,927,700
Water Capital Replacement (711)				
Prop 84 Drought Grant RWA	\$ (5,338)	\$ 11,338	\$ -	\$ -
Capacity Charge	2,676,237	3,600,193	1,923,808	192,000
Investment Revenue	243,879	248,311	50,000	50,000
Unrealized Gain/Loss on Invest	249,317	255,668	-	-
Miscellaneous Revenue	-	2,896	-	-
Transfer In	4,200,000	-	1,933,451	-
Sub-Total Fund 711:	\$ 7,364,096	\$ 4,118,406	\$ 3,907,259	\$ 242,000
PFE Water - Non Operations (715)				
PFE Non-Critical	\$ 569,736	\$ 807,181	\$ 1,211,205	\$ 2,064,652
PFE Critical	(1,533)	14,646	16,253	16,845
Meter Fees	100,798	202,426	267,220	234,734
Install charge	12,400	43,269	59,500	60,000
Investment Revenue	121,035	134,799	20,000	20,000
Unrealized Gain/Loss on Invest	120,607	154,753	-	-
Other Revenue	-	-	250	-
Miscellaneous reimbursements	-	-	8,383	8,383
Project reimbursement	-	-	87,532	-
Sub-Total Fund 715:	\$ 923,042	\$ 1,357,074	\$ 1,670,343	\$ 2,404,614



City of Lincoln



Fiscal Year 2021-2022 Budget Document Other Funds Revenue Comparison by Source

	Actual 2018-19	Actual 2019-20	Projected 2020-21	Budget 2021-22
Wastewater - Operations (720)				
Operations	\$ 8,333,577	\$ 8,278,955	\$ 8,371,104	\$ 8,400,000
Placer County reimbursement	2,474,100	3,332,299	1,482,148	1,500,000
Reclaimed	31,481	24,236	25,487	26,000
Reclaimed	26,653	26,310	27,316	28,000
Reclaimed	48,867	54,037	46,486	46,000
Collection Fees	279	122	-	-
Investment Revenue	71,745	109,970	27,000	27,000
Interfund Loan Interest	-	-	-	-
Unrealized Gain/Lost on Investment	57,886	131,464	-	-
Gain/(loss) on sale of asset	9,986	16,188	12,119	-
Rents & Concessions	72,690	72,720	72,090	72,000
Other Revenue	661	-	4,000	-
Misc Reimbursements	-	126,258	-	-
WPUSD Share City Hall	539	23,364	-	-
Transfer In	1,200,000	572	1,100	1,100
Sub-Total Fund 720:	\$ 12,328,466	\$ 12,196,495	\$ 10,068,850	\$ 10,100,100
Wastewater - Cap Replacement (721)				
Investment Revenue	\$ 180,978	\$ 160,428	\$ 25,000	\$ 25,000
Unrealized Gain/Lost on Investment	189,603	164,585	-	-
Other Revenue	-	7,517	-	-
Transfer In	900,000	10,325	-	-
Sub-Total Fund 721:	\$ 1,270,581	\$ 342,855	\$ 25,000	\$ 25,000
PFE Wastewater - Non Operations (725)				
PFE - Non Critical Fees	\$ 611,666	\$ 407,804	\$ 867,174	\$ 1,539,119
PFE - Critical Fees	-	1,862	-	-
RWA Grant	-	264	-	-
Investment Revenue	84,177	96,526	25,000	25,000
Unrealized Gain/Lost on Investment	86,075	110,677	-	-
Project reimbursement	-	-	-	-
Zone of Benefit Fee	-	-	16,799	-
Sub-Total Fund 725:	\$ 781,918	\$ 617,133	\$ 908,973	\$ 1,564,119



City of Lincoln



Fiscal Year 2021-2022 Budget Document Other Funds Revenue Comparison by Source

	Actual 2018-19	Actual 2019-20	Projected 2020-21	Budget 2021-22
Solid Waste - Operations (730)				
CalPERS Retiree Drug Subsidy	\$ -	\$ -	\$ -	\$ -
Hauler Franchise Fees	10,487	-	-	-
Insurance Claim Revenue	-	15,012	15,300	-
Grant Revenue	181	12,193	12,125	12,000
Plan Check	-	-	900	-
Collection	\$ 7,078,266	\$ 7,001,223	\$ 7,211,250	\$ 7,250,000
Bin Leases	114,501	117,298	119,633	120,000
Surcharge	-	-	-	-
Container Fee	2,132	2,140	2,780	2,700
Penalties & Service Charges	1,950	2,425	2,705	2,700
Collection Fees	279	122	-	-
Investment Revenue	88,279	142,545	35,000	35,000
Unrealized Gain/Lost on Investment	85,990	170,626	-	-
Gain/(loss) on sale of asset	-	1,627	42,165	-
Recycling Revenue	12,675	12,611	15,000	15,000
Misc. Revenues	1,311	156,389	-	-
Misc. Reimbursements	2,430	-	-	-
Reimbursement - Closed Landfill	10,679	-	27,060	-
WPUSD Share City Hall	1,877	3,667	3,000	3,000
Transfer In	4,500,000	-	-	-
Sub-Total Fund 730:	\$ 11,911,038	\$ 7,637,878	\$ 7,486,918	\$ 7,440,400
Solid Waste - Cap Replacement (731)				
Investment Revenue	\$ 72,207	\$ 42,617	\$ 9,000	\$ 9,000
Unrealized Gain/Lost on Investment	78,949	49,219	-	-
Gain/(loss) on sale of asset	4,783	-	-	-
Transfer In	1,500,000	-	3,100,000	-
Sub-Total Fund 731:	\$ 1,655,938	\$ 91,836	\$ 3,109,000	\$ 9,000
PFE Solid Waste - Non Operations (735)				
Container Fees	\$ 9,860	\$ 37,125	\$ 43,350	\$ 38,080
PFE Fees	98,243	326,457	398,601	340,374
Investment Revenue	34,068	42,586	12,000	12,000
Interfund Loan Interest	6,200	6,238	-	-
Unrealized Gain/Lost on Investment	33,413	50,246	-	-
Sale of Property	-	(34,400)	-	-
Sub-Total Fund 735:	\$ 181,784	\$ 428,253	\$ 453,951	\$ 390,454
Transit (740)				
Transit - SB 325 Art. 4	\$ 93,405	\$ 1,261,940	\$ 268,916	\$ 213,800
Prop 1B 2015/16	27,320	-	-	-
Grant Revenue	15,164	54,917	-	-
Grant Revenue	27,522	-	-	-
STA - State Transit Assistance	322,843	327,478	190,599	263,638
Fare Box	1,344	553	63	300
Investment Revenue	936	(4,224)	4,000	4,000
Unrealized Gain/Lost on Investment	5,731	(158)	-	-
Misc. Revenue	30	539	-	-
Sub-Total Fund 740:	\$ 494,294	\$ 1,641,044	\$ 463,578	\$ 481,738



City of Lincoln



Fiscal Year 2021-2022 Budget Document Other Funds Revenue Comparison by Source

	Actual 2018-19	Actual 2019-20	Projected 2020-21	Budget 2021-22
Federal Transit Grant (745)				
Investment Revenue	119	4	-	-
Unrealized Gain/Lost on Investment	104	2	-	-
Sub-Total Fund 745:	\$ 223	\$ 6	\$ -	\$ -
Airport (750)				
Property Tax	\$ 34,135	\$ 34,547	\$ 38,000	\$ 38,000
Prior Property Tax	173	438	-	-
CARES Revenue	-	69,000	-	-
Lease Revenue	212,597	218,316	234,000	234,000
Fuel Sales	950,971	808,982	660,924	850,000
Rents/Tiedowns/Leases	364,056	370,109	405,726	405,000
Penalties & Service Charges	4,230	5,531	4,089	4,000
Investment Revenue	18	2,489	1,000	1,000
Unrealized Gain/Loss on Invest	7	3,569	-	-
Gain/(Loss) on sale of asset	1,671	-	-	-
transfer in	-	-	-	-
Rents - Airport Property	46,284	51,779	47,000	47,000
Misc. Revenue	7,678	8,721	3,105	-
Sub-Total Fund 750:	\$ 1,621,821	\$ 1,573,480	\$ 1,393,844	\$ 1,579,000
Federal Aviation Grant (755)				
Grants	13,823	70,457	443,476	486,900
Sub-Total Fund 755:	\$ 13,823	\$ 70,457	\$ 443,476	\$ 486,900
Total Proprietary Fund Revenues:	\$ 51,725,409	\$ 42,460,147	\$ 42,228,627	\$ 36,651,025
TOTAL SPECIAL & PROPRIETARY REVENUES:	\$ 82,473,674	\$ 80,311,720	\$ 86,547,943	\$ 75,085,248



Fund Descriptions

GOVERNMENTAL FUNDS

General Fund

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

Public Safety Tax Share Fund 101 - Created in the 2021/2022 budget year to account for the expenses and revenues associated with Public Safety newly hired positions and equipment. Funded by the Limited Term Property Tax Sharing agreement with Placer County.

Special Revenue Funds

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

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

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

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

Supplemental Fees Fund 236 - Accounts for supplemental annexation fees collected as a supplement to property tax.

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

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

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

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

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

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

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



Fund Descriptions

GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

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

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

Capital Project Funds

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

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

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

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

PROPRIETARY FUNDS

Internal Service Funds

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

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

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

Enterprise Funds

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



Fund Descriptions

PROPRIETARY FUNDS

Enterprise Funds

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

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

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

Transit Fund 740 - 745 - The Transit funds are enterprise funds used to account for transit activities. The transit activity is operated by Placer County.

FIDUCIARY FUNDS

Permanent Funds

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

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

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

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

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

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

Agency Funds

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

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

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

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

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



City of Lincoln
Fiscal Year 2021-2022 Budget Document
All Funds Expense Comparison By Fund Type



Fund Name	Fund No.	Actual 2019-20	Projected 2020-21	Budget 2021-22
Governmental Funds				
General Fund	100	\$ 20,240,447	\$ 20,524,246	\$ 24,142,877
Public Safety Tax Share	101	-	-	1,125,833
Park-In-Lieu	215	\$ 634	\$ 68,891	\$ 655
Streets - Gas Tax/Congestion Relief	221	2,894,164	2,738,066	2,071,391
Streets - TDA	223	\$ 2,269,465	\$ 3,523,227	\$ 2,394,870
Source Water Connection	225	2,906,942	2,897,349	4,020,971
Supplemental Fees (GF Sub-Fund)	236	\$ 317,174	\$ 465,414	\$ 617,040
PFE - Transportation	240	327,474	6,703,468	5,520
PFE - Community Services - Police	241	\$ 702	\$ 1,131,644	\$ 145,974
PFE - Community Services - Fire	242	26,081	20,975	22,738
PFE - Community Services - Admin.	243	\$ 317	\$ 500	\$ 80,676
PFE - Community Services - Library	244	345,240	582,770	98,146
Park Tax on New Development	245	\$ 30,846	\$ 190,892	\$ 32,304
PFE - Community Services - Parks	246	1,601	807,699	434,855
PFE - Drainage	247	\$ 15,069	\$ 500	\$ 492
Development Services	248	2,484,470	3,404,776	3,112,152
SLES Grant	253	130,028	\$ 182,473	\$ 169,861
Revitalization Loan Program	260	540	500	561
98 STBG - 1250 / Prog Inc.	261	8,461	\$ 25,500	\$ 10,092
Housing Survey Grant Funds	264	3,846	5,500	5,109
Home - FTHB	267	5,105	\$ 5,500	\$ 5,052
Landscape and Lighting District	270	5,091,836	3,396,899	3,479,716
CFD No. 2004-1 Storm Water Ret. Basin	275	13,062	\$ 288,511	\$ 61,659
CFD No. 2004-2 Aub. Rav./McBean Pk.	276	17,042	38,728	58,999
Benefit Assessment District (BAD)	277	12,264	\$ 155,546	\$ 7,081
CFD No. 2010-1 Police and Fire	278	34,551	32,273	21,611
CFD No. 2015 Public Safety	279	50	\$ 100	\$ 57
Successor Low/Mod Housing	283	1,013	2,500	1,065
CFD No. 2018 Maintenance	285	81,371	\$ 644,994	\$ 390,612
CFD No. 2018-2 Public Safety	286	4,809	15,100	10,034
Oak Tree Mitigation	290	31,664	\$ 760,500	\$ 91,260
Federal Grant Fund	298	1,981,464	8,491,874	381,590
2004 Excess Bond Proceeds	400	359,003	\$ 500	\$ 149
Capital Improvements	540	1,213,672	326,607	159,779
12-Bridges Assessment District	550			
95-2 Capital Improvement Fund	560			
Lincoln Crossing Series 2018	562		\$ 5,122,300	\$ 3,196
Twelve Bridges Series 2011	565		56,700	4,780,000
		\$ 20,845,011	\$ 62,613,031	\$ 47,943,976
Proprietary Funds				
General Administrative Costs	600	6,042,173	5,225,415	6,073,449
Vehicle/Equipment Replacement	610	317,334	269,605	-
Facility Maintenance/Replacement	620	57,607	129,500	52,263
Technology Fund	630	515	820,500	630,538
Water - Operations	710	11,648,751	13,401,505	13,794,687
Water - Capital Replacement	711	8,552,610	7,199,200	7,998,616
PFE - Water Non-Operations	715	3,870,163	2,975,371	443,272
Wastewater - Operations	720	10,255,717	11,122,370	11,496,239
Wastewater - Capital Replacement	721	3,890,935	3,941,597	445,578
PFE - Wastewater Non-Operations	725	134,512	822,955	3,356
Solid Waste - Operations	730	6,077,952	8,859,077	7,486,889
Solid Waste - Capital Replacement	731	929,298	1,373,950	78,767
PFE - Community Services - Solid Waste	735	61,770	77,247	1,278,388
Transit - Operations	740	754,322	453,343	783,175
Airport - Operations	750	1,339,936	1,293,343	1,443,674
Federal Grant Fund - Airport	755	50,669	447,641	486,900
		\$ 53,984,265	\$ 58,412,617	\$ 52,495,791
Fiduciary Funds				
RDA Successor Trust Fund	284	1,600,642	1,667,016	2,514,611
12 Bridges Refunding Bond Series 2011 A&B	874*	-	-	4,780,000
		\$ 1,600,642	\$ 1,667,016	\$ 7,294,611
Total All Funds:		\$ 96,670,365	\$ 122,692,664	\$ 107,734,378

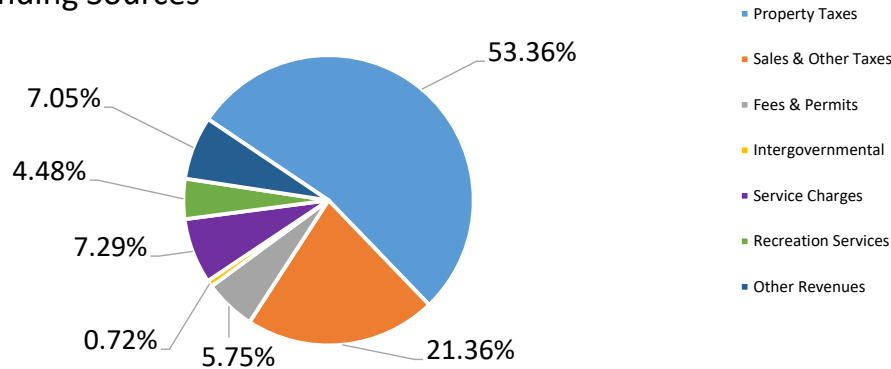


GENERAL FUND - 100 Fund

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 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Property Taxes	11,103,454	12,241,975	11,742,405
Sales & Other Taxes	4,470,571	4,494,515	4,700,000
Fees & Permits	1,059,095	1,224,000	1,265,000
Intergovernmental	347,839	705,816	159,000
Service Charges	1,913,115	1,937,418	1,604,181
Recreation Services	878,622	620,802	986,250
Other Revenues	1,857,504	2,077,896	1,550,473
Total	\$ 21,630,200	\$ 23,302,422	\$ 22,007,309

Funding Sources





GENERAL FUND - 100 Fund

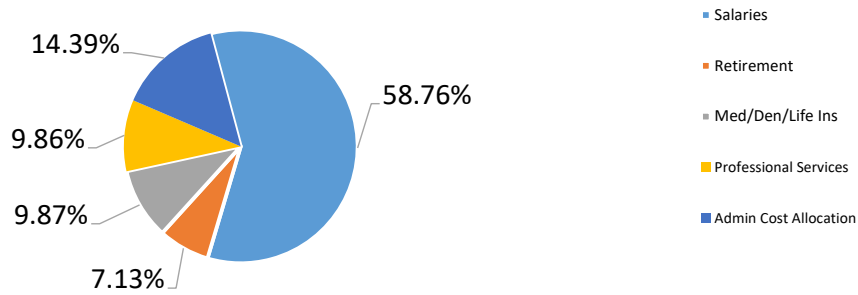
Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Salaries	8,705,101	8,642,902	9,140,419
Retirement	980,314	1,008,680	1,108,700
Pension Obligation	683,424	821,248	962,489
Workers Comp	271,901	418,534	395,350
OPEB Unfunded Liability	425,077	224,027	438,066
Med/Den/Life Ins	1,222,893	1,277,811	1,534,676
SUI	25,366	28,299	29,916
FICA	607,849	583,419	599,404
Materials & Supplies	407,688	464,780	690,306
Insurance	406,956	257,749	333,833
Collections	4,577	6,000	5,000
Fuel	90,240	101,108	98,282
Clothing	52,404	64,550	83,889
Advertising	40,130	36,910	32,955
Communications	177,601	159,732	173,929
Equipment Maintenance	-	500	1,306
Building Maintenance	-	4,050	4,929
Utilities	669,403	406,129	419,255
Municipal Utilities	100,103	111,438	120,000
Sales Tax Incentive	7,837	2,200	-
Lease Expense	42,823	5,530	3,548
Professional Services	1,058,590	1,071,277	1,533,735
Citation Admin Fee	1,635	3,000	6,540
County Collection Fee	120,468	117,746	126,027
Booking Fees	-	-	25,000
Membership/Dues	103,682	90,601	112,922
Training/Travel/Conf/Mtgs	42,260	40,750	91,176
Regulatory Fees	24,874	29,197	30,600
Community Programs	-	5,000	2,500
Admin Cost Allocation	2,303,772	2,435,946	2,238,056
Capital Lease	38,520	261,229	261,313
Transfer Out to Fund 101	-	-	749,741
Transfer Out to Fund 270	789,073	329,085	704,437
Transfer Out to Fund 610	24,000	-	-



GENERAL FUND - 100 Fund

Credit Card Fees	-	5,863	10,233
Transfers to GF Operating Reserve	-	318,156	1,014,599
Transfer to Capital Reserves	-	269,605	300,000
Transfer to OPEB Trust		580,000	
Debt Service	295,324	298,595	342,276
Mayors Cup	544	25,100	15,670
Fleet Maintenance	265,620	-	-
Capital Outlay	245,348	-	364,400
Special Events	5,049	15,000	35,800
Renewals/Warranties	-	2,500	1,600
Total	\$ 20,240,447	\$ 20,524,246	\$ 24,142,877

Top 5 Uses



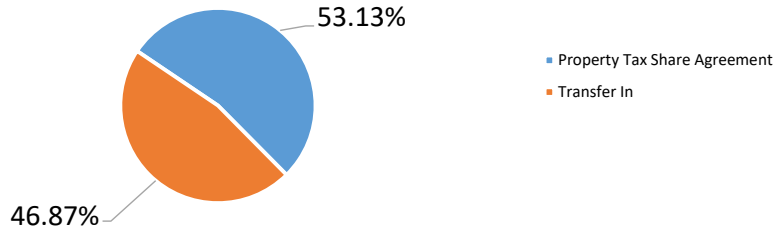


PUBLIC SAFETY TAX SHARE - 101

Created in the 2021/2022 budget year to account for the expenses and revenues associated with Public Safety newly hired positions and equipment. Funded by the Limited Term Property Tax Sharing agreement with Placer County.

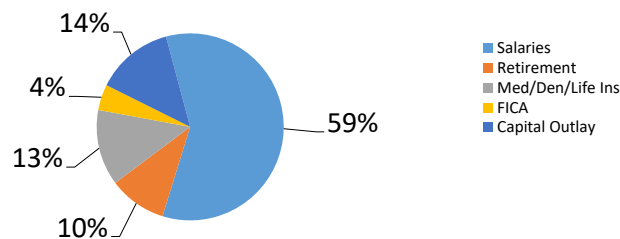
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Property Tax Share Agreement	-	-	850,000
Transfer In	-	-	749,741
Investment Revenue	-	-	-
Total	\$ -	\$ -	\$ 1,599,741

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Salaries	-	-	623,350
Retirement	-	-	105,556
Workers Comp	-	-	19,979
Med/Den/Life Ins	-	-	138,803
SUI	-	-	1,260
FICA	-	-	47,076
Fuel	-	-	4,000
Insurance	-	-	7,221
Communications	-	-	1,968
Professional Services	-	-	24,620
Clothing	-	-	9,500
Capital Outlay	-	-	142,500
Total	\$ -	\$ -	\$ 1,125,833

Top 5 Uses



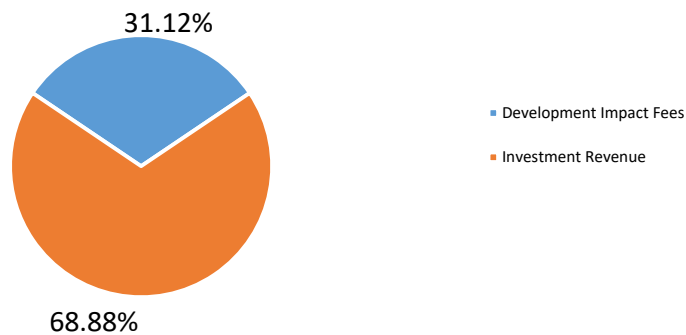


SPECIAL REVENUE FUNDS - PARK IN-LIEU - 215

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.

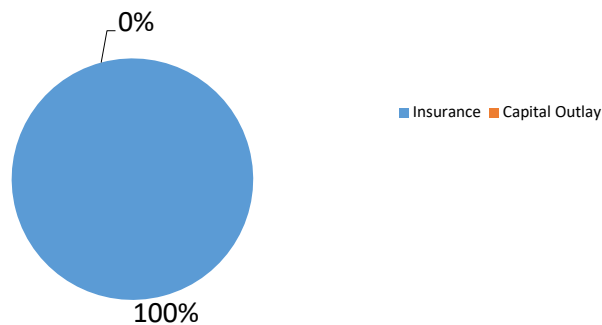
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Development Impact Fees	4,992	6,500	3,840
Investment Revenue	46,659	7,484	8,500
Total	\$ 51,651	\$ 13,984	\$ 12,340

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Insurance	-	953	25
Professional Services	634	500	630
Capital Outlay	-	67,238	-
Total	\$ 634	\$ 68,691	\$ 655

Top 5 Uses



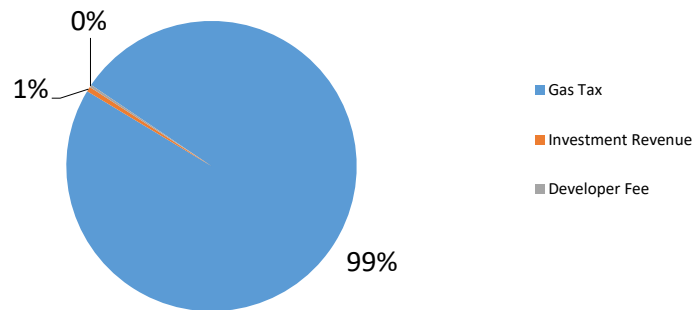


SPECIAL REVENUE FUNDS - STREETS GAS TAX/CONGESTION RELIEF - 221

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 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Gas Tax	2,019,593	1,994,686	2,163,241
Miscellaneous Revenue	24,878	-	-
Investment Revenue	99,821	12,000	12,000
Developer Fee	-	1,500	5,850
Total	\$ 2,144,292	\$ 2,008,186	\$ 2,181,091

Funding Sources

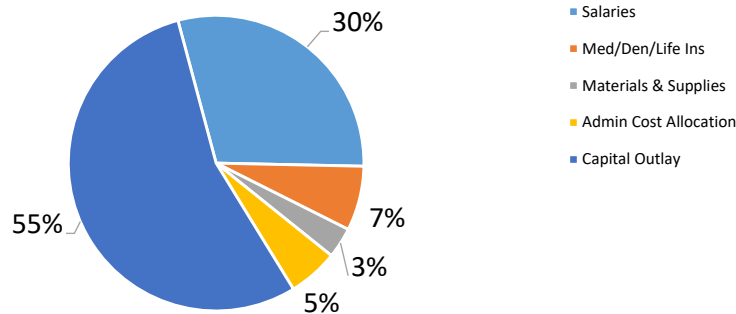




SPECIAL REVENUE FUNDS - STREETS GAS TAX/CONGESTION RELIEF - 221

Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Salaries	402,483	393,058	524,202
Retirement	24,384	26,487	35,277
Pension Obligation	49,407	46,966	55,563
Workers Comp	23,014	30,644	49,648
OPEB Unfunded Liability	39,813	19,734	43,350
Med/Den/Life Ins	78,100	72,785	125,539
SUI	1,957	1,642	1,659
FICA	29,581	28,956	38,151
Materials & Supplies	11,963	33,398	59,755
Fuel	-	2,462	2,101
Insurance	-	17,535	30,070
Clothing	-	600	-
Communications	-	308	-
Equipment Maintenance	-	500	535
Building Maintenance	-	-	2,020
Professional Services	1,811	16,000	8,662
Membership/Dues	-	869	836
Training/Travel/Conf/Mtgs	-	-	556
Regulatory Fees	-	1,010	1,085
Fleet Maintenance	215,792	-	-
Admin Cost Allocation	312,108	105,898	97,249
Debt Service	24,822	25,133	25,133
Capital Outlay	1,678,931	1,914,081	970,000
Total	\$ 2,894,165	\$ 2,738,066	\$ 2,071,391

Top 5 Uses



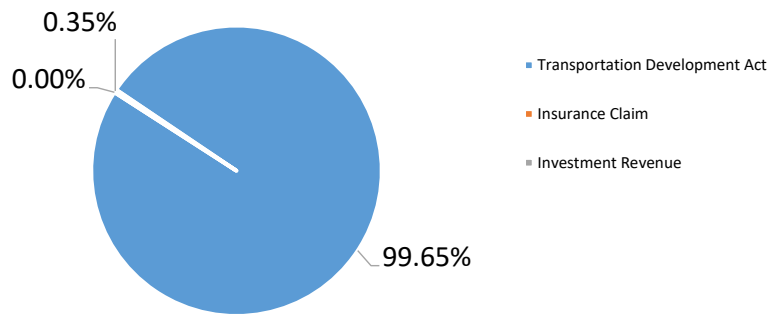


SPECIAL REVENUE FUNDS - STREETS – TDA - 223

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 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Transportation Development Act	1,955,283	1,924,139	2,842,213
Insurance Claim	848	10,217	-
Miscellaneous Revenue	-	-	-
Sale of Property	-	-	-
Transfer In	-	-	-
Investment Revenue	77,090	35,777	10,000
Total	\$ 2,033,221	\$ 1,970,133	\$ 2,852,213

Funding Sources

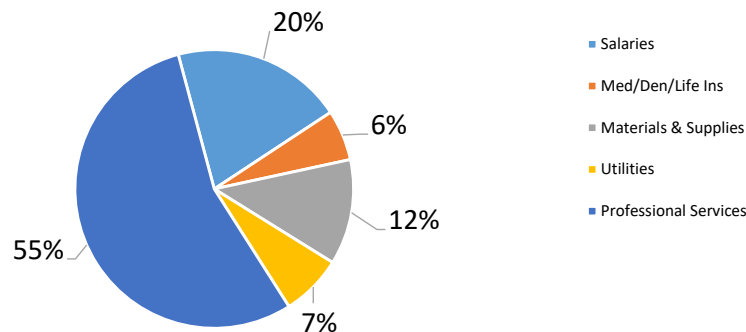




SPECIAL REVENUE FUNDS - STREETS – TDA - 223

Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Salaries	170,337	256,529	356,528
Retirement	11,238	20,315	27,489
Pension Obligation	9,934	34,686	37,138
Workers Comp	3,875	10,735	13,111
OPEB Unfunded Liability	10,719	9,290	19,132
Med/Den/Life Ins	41,623	78,319	105,412
SUI	488	966	769
FICA	12,145	17,058	26,771
Insurance	35,092	32,131	35,023
Materials & Supplies	168,473	212,435	219,409
Fuel	37,984	35,738	40,629
Clothing	7,961	9,100	11,584
Advertising	-	1,000	2,000
Communications	10,484	10,924	10,248
Equipment Maintenance	-	100	160
Building Maintenance	-	800	605
Utilities	132,279	118,427	128,000
Municipal Utilities	1,679	1,761	1,800
Professional Services	488,256	896,284	982,822
Renewals & Warranties	-	10,000	10,000
Membership/Dues	5,957	11,260	8,352
Training/Travel/Conf/Mtgs	3,618	3,575	14,833
Regulatory Fees	15,968	17,300	81,332
Disposal Fees	3,396	13,500	28,462
Admin Cost Allocation	250,500	91,188	89,084
Debt Service	73,468	75,903	75,903
Capital Outlay	773,991	1,553,903	68,274
Total	\$ 2,269,465	\$ 3,523,227	\$ 2,394,870

Top 5 Uses



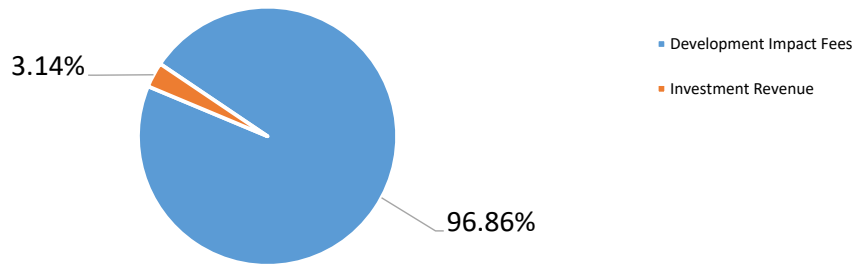


SPECIAL REVENUE FUNDS - SOURCE WATER CONNECTION FUND - 225

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.

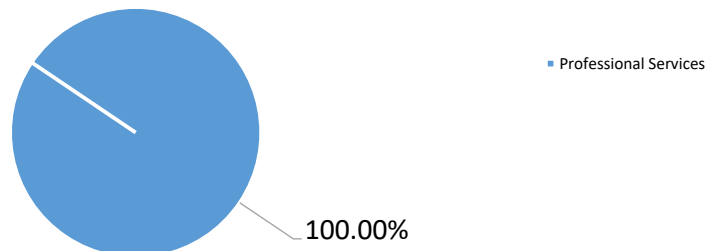
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Development Impact Fees	3,676,732	3,718,458	4,625,245
Project Reimbursement	-	159,573	-
Investment Revenue	1,738,676	150,000	150,000
Total	\$ 5,415,408	\$ 4,028,031	\$ 4,775,245

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Professional Services	59,311	15,000	20,971
Transfer out to Fund 711	-	1,933,451	4,000,000
Connection Fee Refund	70,454	-	-
Capital Outlay	2,777,178	948,898	-
Total	\$ 2,906,942	\$ 2,897,349	\$ 4,020,971

Top 5 Uses



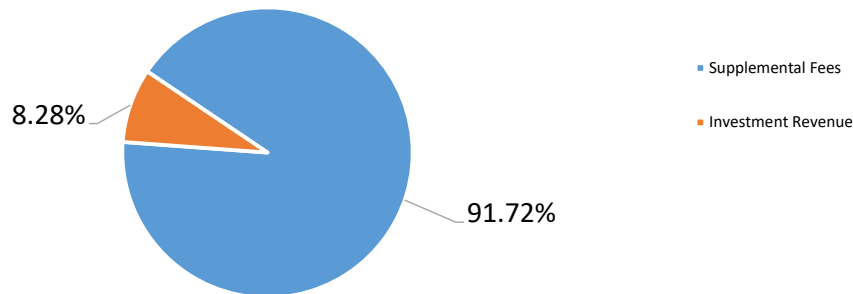


SPECIAL REVENUE FUNDS - SUPPLEMENTAL FEES – ANNEXATION - 236

Accounts for supplemental development fees.

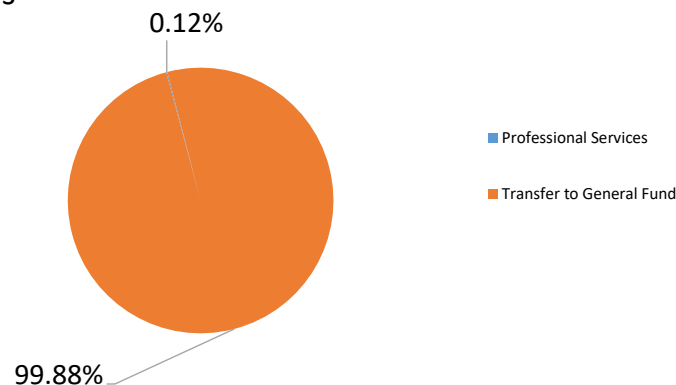
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Supplemental Fees	206,331	130,200	88,640
Investment Revenue	67,183	8,000	8,000
Total	\$ 273,514	\$ 138,200	\$ 96,640

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Professional Services	901	600	767
Transfer to General Fund	316,273	464,814	616,273
Total	\$ 317,174	\$ 465,414	\$ 617,040

Top 5 Uses



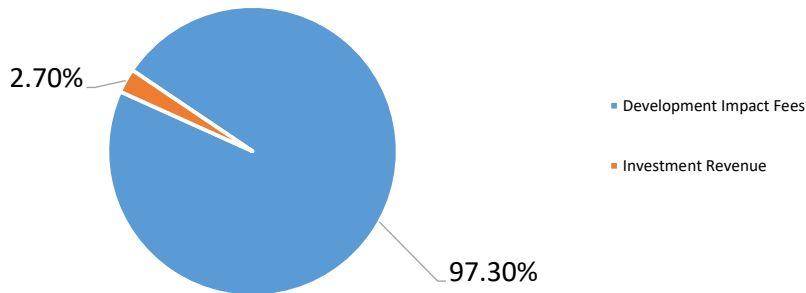


SPECIAL REVENUE FUNDS - PFE – TRANSPORTATION - 240

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

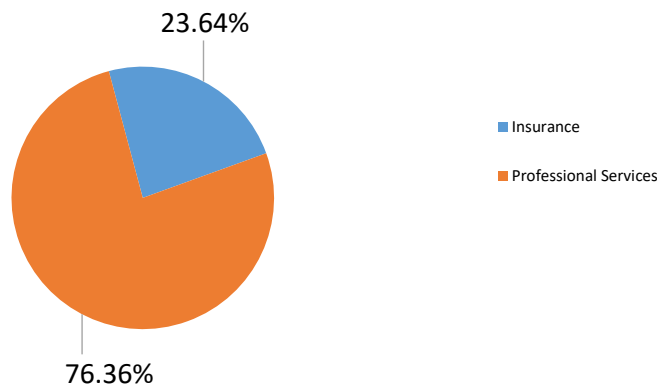
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Development Impact Fees	641,876	771,843	1,295,892
Investment Revenue	292,754	36,000	36,000
Total	\$ 934,630	\$ 807,843	\$ 1,331,892

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Insurance	-	76,901	1,305
Professional Services	3,619	2,300	4,215
Capital Outlay	323,855	6,624,267	-
Total	\$ 327,474	\$ 6,703,468	\$ 5,520

Top 5 Uses



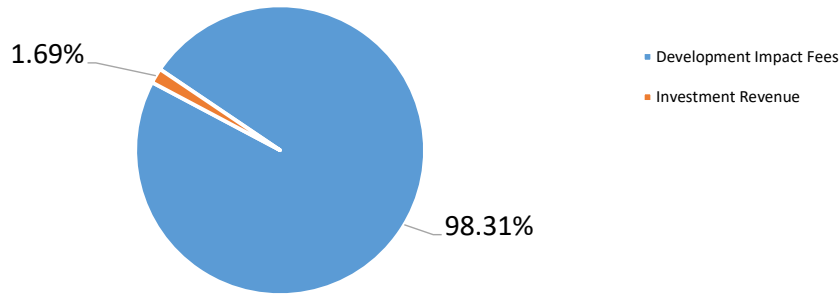


SPECIAL REVENUE FUNDS - PFE – COMMUNITY SERVICES – POLICE - 241

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.

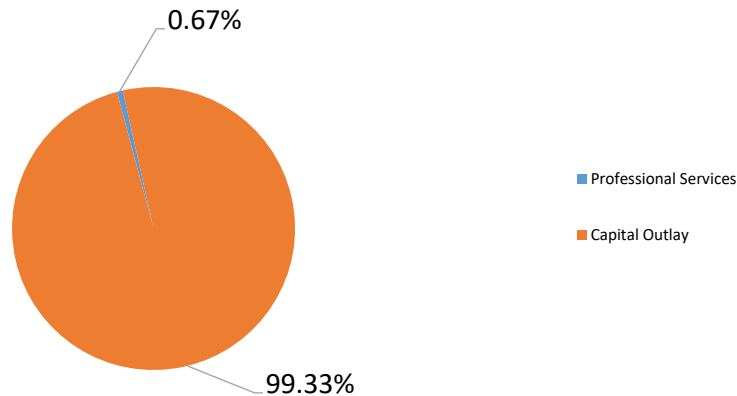
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Development Impact Fees	567,291	545,935	466,185
Investment Revenue	52,239	8,000	8,000
Total	\$ 619,530	\$ 553,935	\$ 474,185

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Professional Services	702	600	974
Capital Outlay	-	1,131,044	145,000
Total	\$ 702	\$ 1,131,644	\$ 145,974

Top 5 Uses



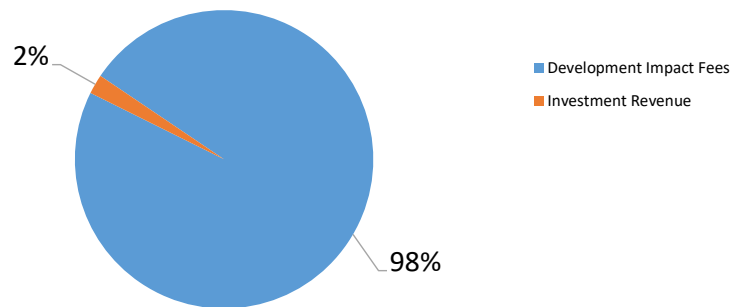


SPECIAL REVENUE FUNDS - PFE – COMMUNITY SERVICES – FIRE - 242

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

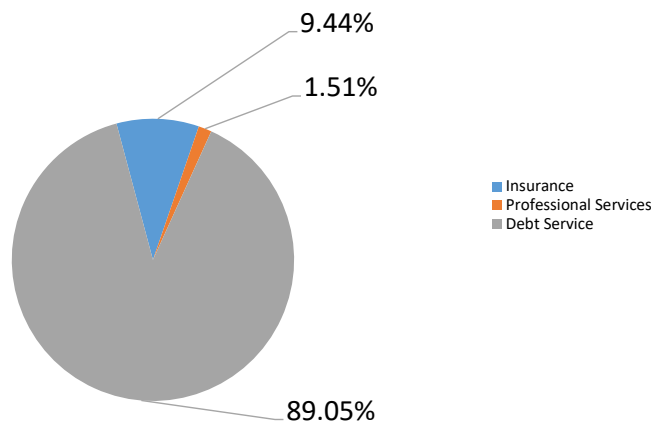
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Development Impact Fees	153,348	162,853	186,071
Investment Revenue	35,109	4,000	4,000
Total	\$ 188,457	\$ 166,853	\$ 190,071

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Insurance	-	227	2,146
Professional Services	241	500	344
Debt Service	25,840	20,248	20,248
Total	\$ 26,081	\$ 20,975	\$ 22,738

Top 5 Uses



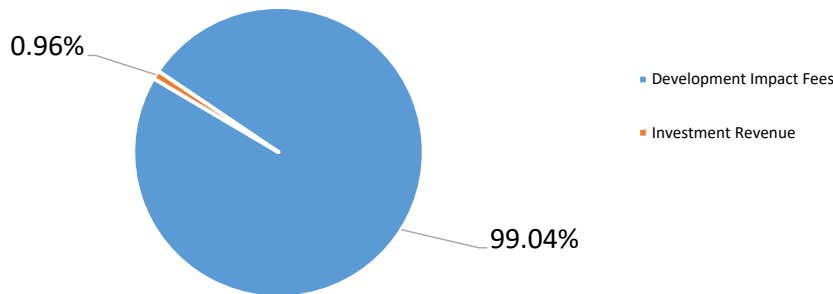


SPECIAL REVENUE FUNDS - PFE – COMMUNITY SERVICES – ADMINISTRATION - 243

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

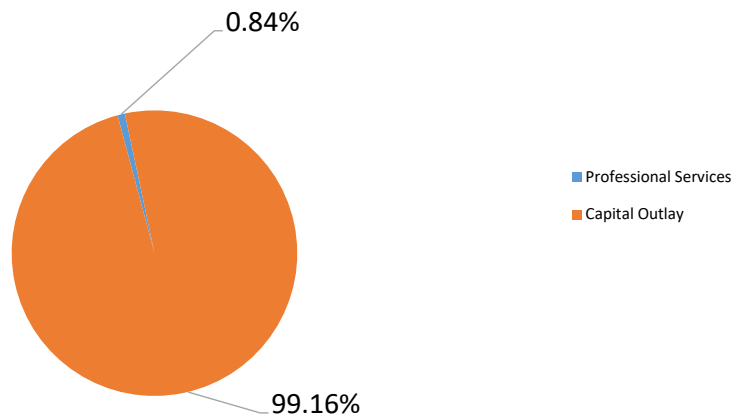
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Development Impact Fees	425,983	483,251	412,658
Investment Revenue	23,437	4,000	4,000
Total	\$ 449,420	\$ 487,251	\$ 416,658

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Professional Services	317	500	676
Capital Outlay	-	-	80,000
Total	\$ 317	\$ 500	\$ 80,676

Top 5 Uses



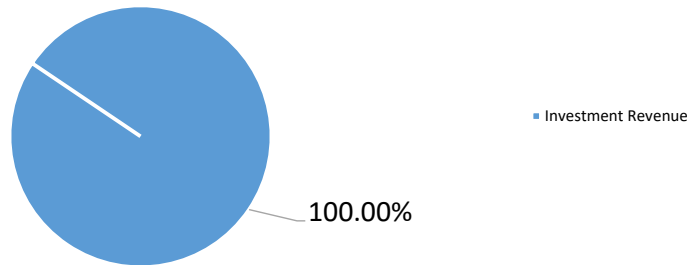


SPECIAL REVENUE FUNDS - PFE – COMMUNITY SERVICES – LIBRARY - 244

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

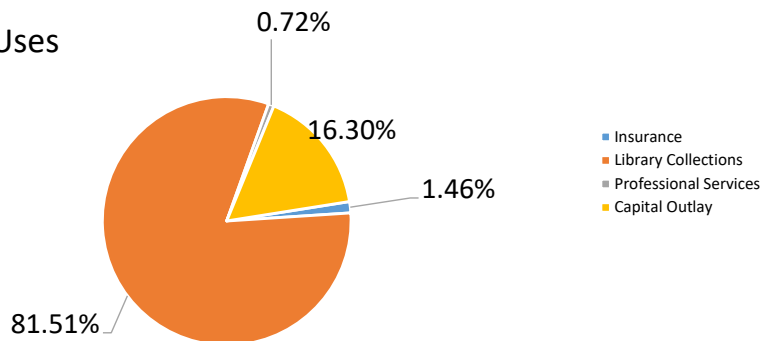
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Investment Revenue	59,016	6,000	6,000
Total	\$ 59,016	\$ 6,000	\$ 6,000

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Materials & Supplies	80,362	-	-
Insurance	-	907	1,436
Library Collections	70,556	80,000	80,000
Professional Services	815	500	710
Capital Outlay	193,507	501,363	16,000
Total	\$ 345,240	\$ 582,770	\$ 98,146

Top 5 Uses



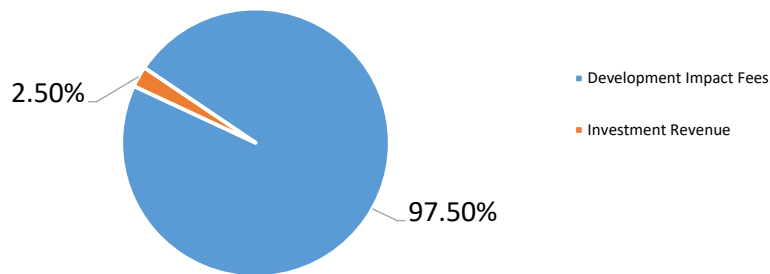


SPECIAL REVENUE FUNDS - PARK TAX ON NEW DEVELOPMENT - 245

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 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Development Impact Fees	139,194	133,110	116,928
Investment Revenue	20,552	3,000	3,000
Total	\$ 159,746	\$ 136,110	\$ 119,928

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Professional Services	277	500	389
Insurance	-	392	915
Capital Outlay	30,569	190,000	31,000
Total	\$ 30,846	\$ 190,892	\$ 32,304

Top 5 Uses



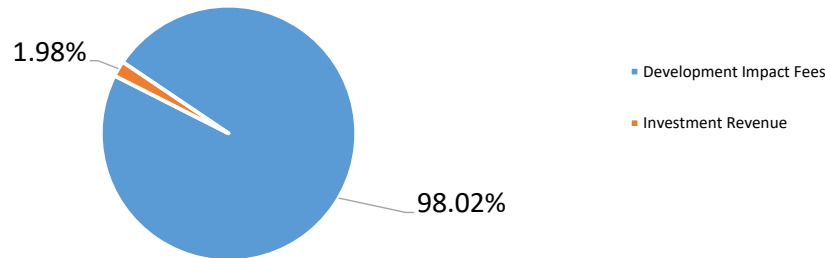


SPECIAL REVENUE FUNDS - PFE – COMMUNITY SERVICES – PARKS - 246

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

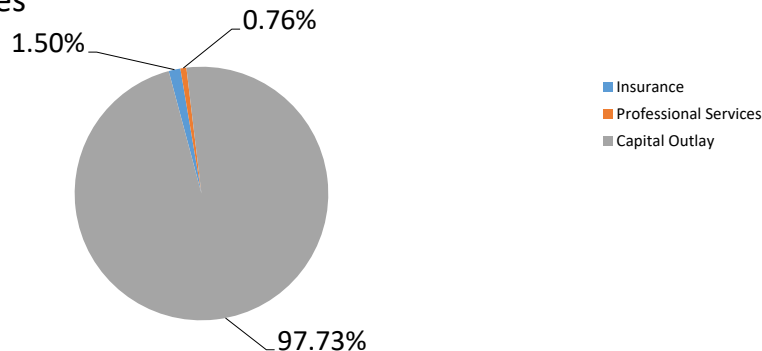
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Development Impact Fees	1,669,461	2,240,000	1,236,782
Development Agreement Fees	448,155	424,500	360,000
Investment Revenue	118,891	25,000	25,000
Total	\$ 2,236,507	\$ 2,689,500	\$ 1,621,782

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Insurance		3,550	6,533
Professional Services	1,601	2,000	3,322
Capital Outlay		247,250	425,000
Developer overpayment refund		554,899	
Total	\$ 1,601	\$ 807,699	\$ 434,855

Top 5 Uses



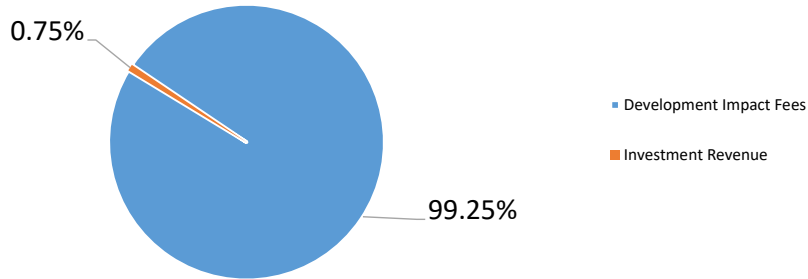


SPECIAL REVENUE FUNDS - PFE – DRAINAGE - 247

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

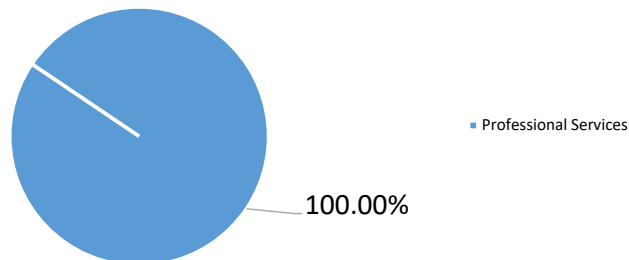
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Development Impact Fees	380,451	481,984	526,871
Investment Revenue	16,244	4,000	4,000
Other Revenues	-	24,493	-
Total	\$ 396,695	\$ 510,477	\$ 530,871

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Taxes	2,318	-	-
Interfund loan interest	12,539	-	-
Professional Services	213	500	492
Total	\$ 15,069	\$ 500	\$ 492

Top 5 Uses



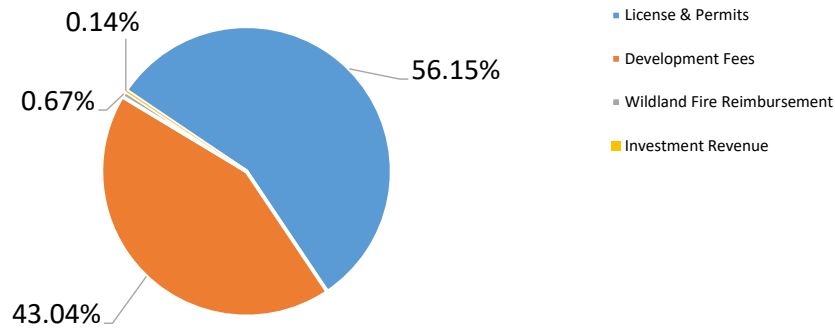


SPECIAL REVENUE FUNDS - DEVELOPMENT SERVICES - 248

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 FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
License & Permits	1,864,524	2,471,700	2,004,000
Development Fees	1,952,390	1,905,000	1,536,000
Wildland Fire Reimbursement	28,094	24,000	24,000
Investment Revenue	311,247	4,600	5,000
Total	\$ 4,156,255	\$ 4,405,300	\$ 3,569,000

Funding Sources

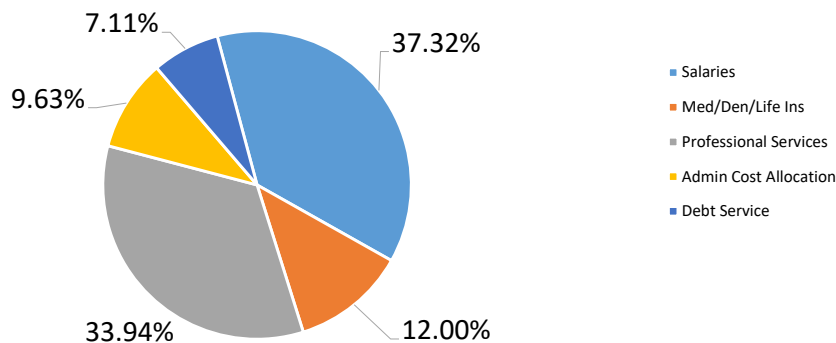




SPECIAL REVENUE FUNDS - DEVELOPMENT SERVICES - 248

Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Salaries	724,382	764,002	1,021,629
Retirement	35,757	41,193	58,146
Pension Obligation	15,442	18,805	22,718
Workers Comp	5,695	7,609	13,283
OPEB Unfunded Liability	49,002	26,899	58,436
Med/Den/Life Ins	241,093	256,792	328,391
SUI	2,737	2,452	2,273
FICA	52,631	54,602	76,345
Insurance	35,248	28,624	44,493
Materials & Supplies	1,690	10,837	5,945
Fuel	614	750	765
Clothing	762	504	500
Advertising	-	-	200
Communications	1,836	2,860	3,079
Lease Expense	3,797	4,400	4,400
Bldg/Equipment Maintenance	-	4	19
Professional Services	788,224	1,685,600	929,087
Renewals & Warranties	-	7,500	10,000
Membership/Dues	2,431	6,996	6,996
Training/Travel/Conf/Mtgs	6,758	16,000	34,304
Admin Cost Allocation	316,404	209,590	263,487
Fleet Maintenance	5,936	-	-
Debt Service	194,033	194,656	194,656
Capital Outlay	-	64,101	33,000
Total	\$ 2,484,470	\$ 3,404,776	\$ 3,112,152

Top 5 Uses



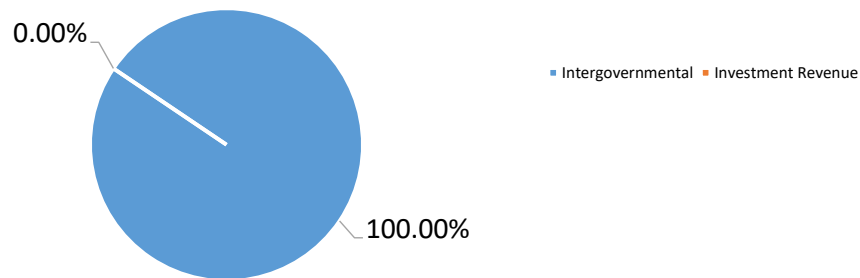


SPECIAL REVENUE FUNDS - SLES GRANT - 253

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

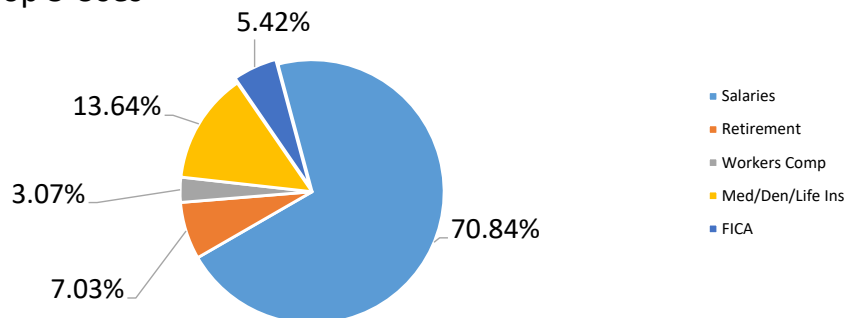
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Intergovernmental	155,948	160,000	136,000
Investment Revenue	2,216	-	-
Total	\$ 158,164	\$ 160,000	\$ 136,000

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Salaries	97,031	137,393	120,143
Retirement	8,331	11,371	11,924
Workers Comp	2,485	4,115	5,202
Med/Den/Life Ins	15,139	20,419	23,134
SUI	176	238	210
FICA	6,838	8,912	9,191
Professional Services	28	25	57
Total	\$ 130,028	\$ 182,473	\$ 169,861

Top 5 Uses



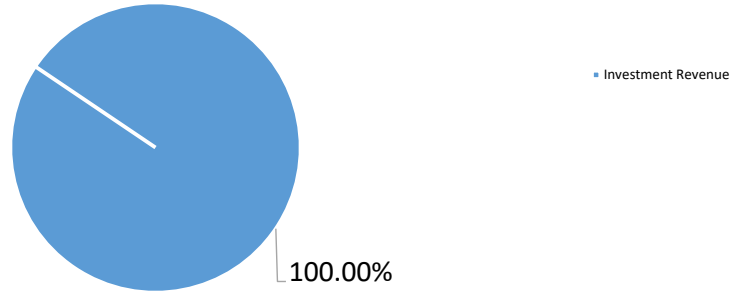


SPECIAL REVENUE FUNDS - HOUSING REHABILITATION - 260

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

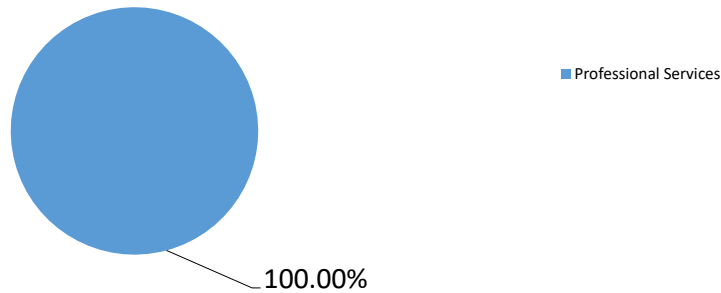
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Investment Revenue	39,759	5,000	5,000
Total	\$ 39,759	\$ 5,000	\$ 5,000

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Professional Services	540	500	561
Total	\$ 540	\$ 500	\$ 561

Top 5 Uses



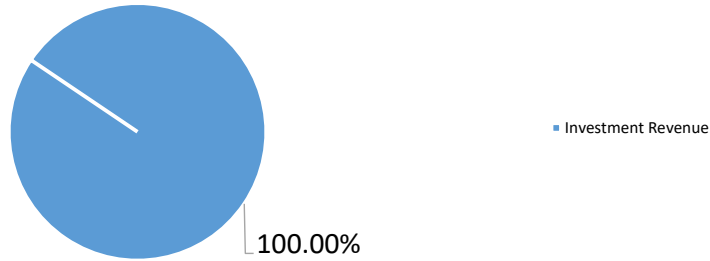


SPECIAL REVENUE FUNDS - CDBG LOAN PROGRAM - 261

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).

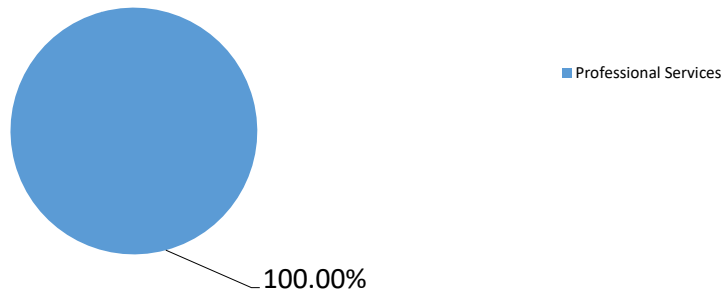
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Investment Revenue	6,896	1,000	1,000
Total	\$ 6,896	\$ 1,000	\$ 1,000

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Professional Services	8,461	25,500	10,092
Total	\$ 8,461	\$ 25,500	\$ 10,092

Top 5 Uses



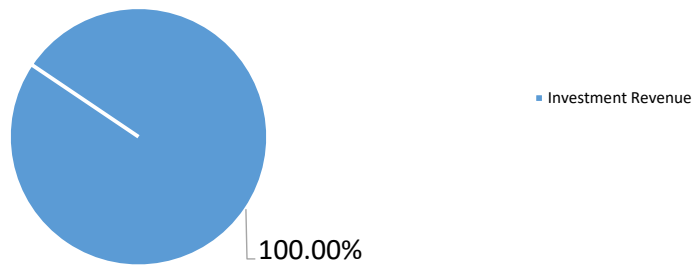


SPECIAL REVENUE FUNDS - CALHOME - 264

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.

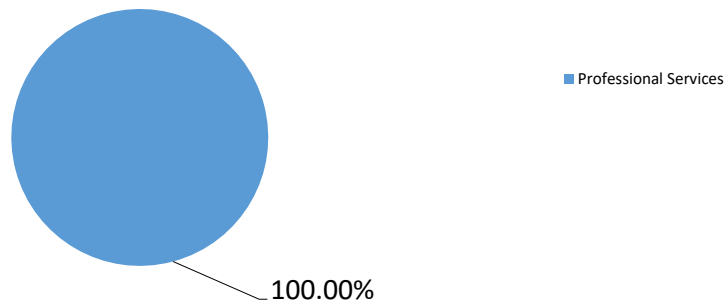
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Loan Repayment	-	99,000	-
Investment Revenue	19,042	3,000	3,000
Total	\$ 19,042	\$ 102,000	\$ 3,000

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Professional Services	3,846	5,500	5,109
Total	\$ 3,846	\$ 5,500	\$ 5,109

Top 5 Uses



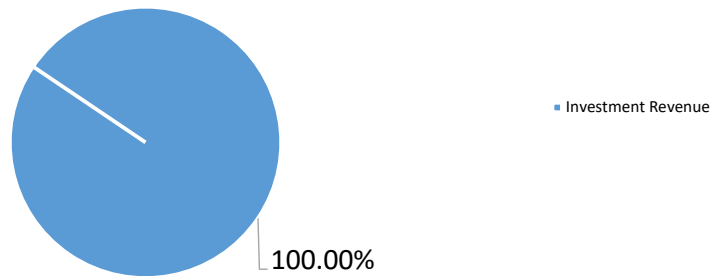


SPECIAL REVENUE FUNDS - HOME GRANTS –267

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.

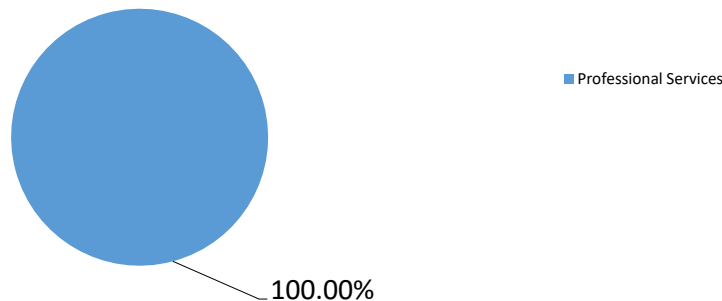
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Investment Revenue	35,649	4,712	4,800
Loan Repayment	51,925	96,000	-
Total	\$ 87,574	\$ 100,712	\$ 4,800

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Professional Services	5,105	5,500	5,052
Total	\$ 5,105	\$ 5,500	\$ 5,052

Top 5 Uses



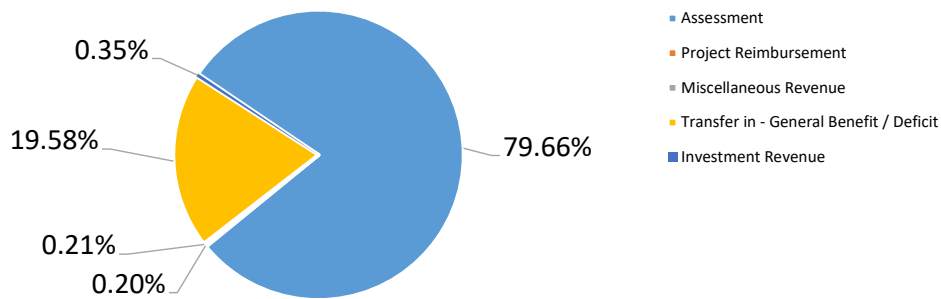


SPECIAL REVENUE FUNDS - LIGHTING & LANDSCAPING - 270

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 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Insurance Claim Revenue	-	8,383	-
Assessment	3,332,385	3,412,026	3,458,000
Project Reimbursement	8818	8818	8818
Miscellaneous Revenue	11,438	8,972	9,000
Transfer in - General Benefit / Deficit	789,073	849,496	850,000
Investment Revenue	194,738	15,380	15,000
Total	\$ 4,336,452	\$ 4,303,075	\$ 4,340,818

Funding Sources

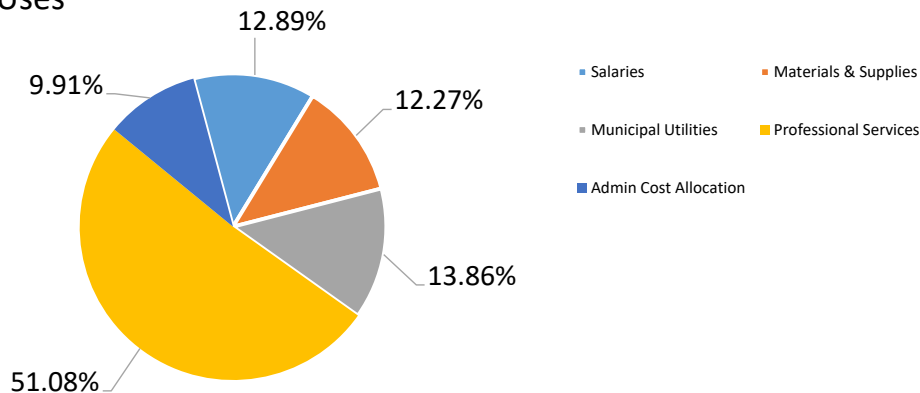




SPECIAL REVENUE FUNDS - LIGHTING & LANDSCAPING - 270

Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Salaries	320,569	316,390	377,203
Retirement	23,314	22,572	28,098
Pension Obligation	60,477	49,712	57,657
Workers Comp	15,456	24,100	28,471
OPEB Unfunded Liability	28,788	13,905	26,472
Med/Den/Life Ins	70,260	55,630	76,802
SUI	1,377	1,445	1,036
FICA	23,161	24,611	26,598
Insurance	21,004	46,884	51,162
Materials & Supplies	209,703	276,915	359,077
Fuel	7,667	6,871	7,300
Clothing	1,637	2,631	2,829
Communications	21,252	4,076	2,917
Equipment Maintenance	-	7	76
Building Maintenance	-	-	288
Utilities	1,885,720	395,518	154,376
Municipal Utilities	436,399	637,787	405,600
Professional Services	1,507,134	1,031,048	1,495,417
County Collection Fee	33,324	34,114	35,000
Membership/Dues	-	100	119
Training/Travel/Conf/Mtgs	1,904	-	5,279
Regulatory Fees	-	144	-
Admin Cost Allocation	285,276	250,740	290,026
Fleet Maintenance	15,517	-	-
Debt Service	46,653	47,913	47,913
Capital Outlay	75,244	153,786	-
Total	\$ 5,091,836	\$ 3,396,899	\$ 3,479,716

Top 5 Uses



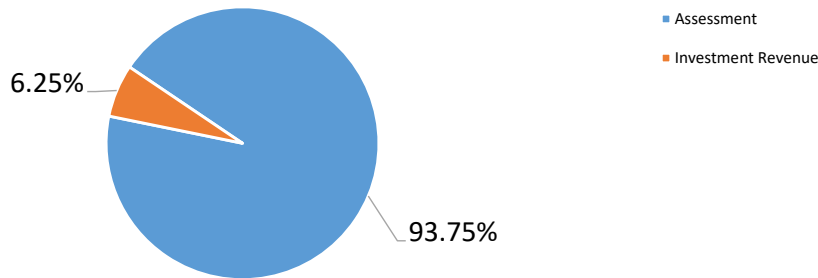


SPECIAL REVENUE FUNDS - CFD NO. 2004-1 STORM WATER RETENTION BASIN - 275

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

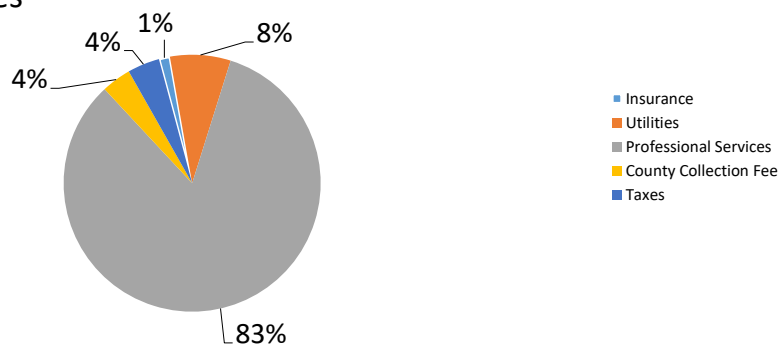
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Assessment	214,105	221,626	225,106
Investment Revenue	123,131	15,000	15,000
Total	\$ 337,236	\$ 236,626	\$ 240,106

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Insurance	-	1,742	859
Utilities	2,703	4,211	4,700
Professional Services	4,560	31,284	51,310
County Collection Fee	2,168	2,216	2,300
Taxes	-	2,400	2,490
Capital Outlay	3,631	246,658	-
Total	\$ 13,062	\$ 288,511	\$ 61,659

Top 5 Uses



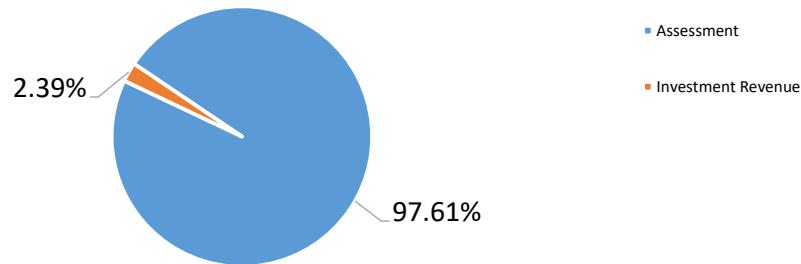


SPECIAL REVENUE FUNDS - CFD NO. 2004-2 AUBURN RAVINE / MCBEAN PARK - 276

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.

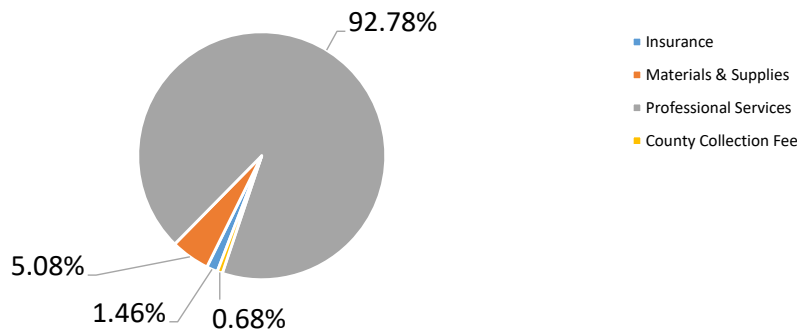
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Assessment	39,258	40,144	40,775
Investment Revenue	6,911	1,000	1,000
Total	\$ 46,169	\$ 41,144	\$ 41,775

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Insurance	-	477	862
Materials & Supplies	-	1,000	3,000
Professional Services	16,647	36,850	54,737
County Collection Fee	395	401	400
Total	\$ 17,042	\$ 38,728	\$ 58,999

Top 5 Uses



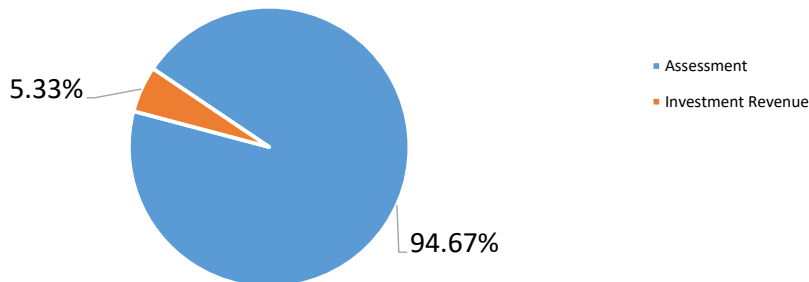


SPECIAL REVENUE FUNDS - BENEFIT ASSESSMENT DISTRICT (BAD) - 277

Accounts for assessments used to provide storm drain improvements.

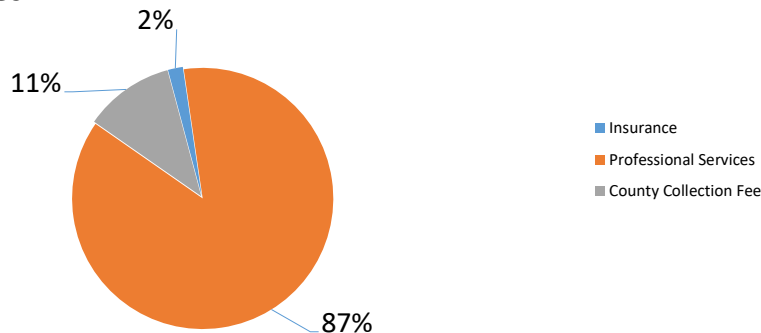
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Assessment	76,460	78,742	79,979
Investment Revenue	36,712	4,500	4,500
Total	\$ 113,172	\$ 83,242	\$ 84,479

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Insurance	-	1,759	131
Professional Services	11,499	3,000	6,160
County Collection Fee	765	787	790
Capital Outlay	-	150,000	-
Total	\$ 12,264	\$ 155,546	\$ 7,081

Top 5 Uses



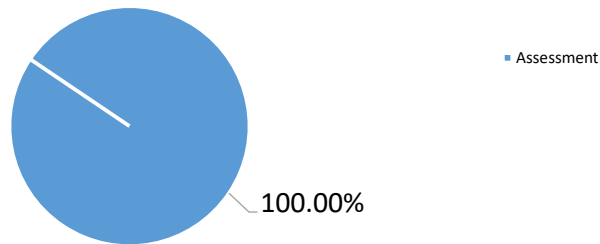


SPECIAL REVENUE FUNDS - COMMUNITY FACILITY DISTRICT (CFD) - 278

Accounts for assessments used to provide Public Safety – Police

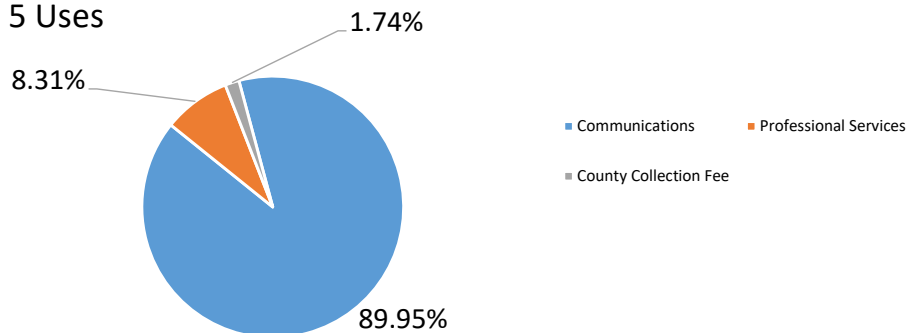
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Assessment	35,529	36,544	37,117
Investment Revenue	508	-	-
Total	\$ 36,037	\$ 36,544	\$ 37,117

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Salaries	29,315	-	-
Retirement	1,515	-	-
Workers Comp	314	-	-
Med/Den/Life Ins	981	-	-
FICA	2,065	-	-
Communications	-	28,773	19,440
Professional Services	6	3,135	1,796
County Collection Fee	356	365	375
Total	\$ 34,551	\$ 32,273	\$ 21,611

Top 5 Uses





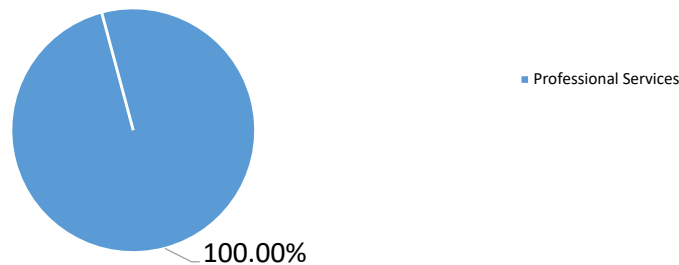
SPECIAL REVENUE FUNDS - COMMUNITY FACILITY DISTRICT (CFD) - 279

Accounts for assessments used to provide Public Safety – Police

Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Investment Revenue	3,673	-	-
Miscellaneous Revenue	22,969	-	-
Total	\$ 26,642	\$ -	\$ -

Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Professional Services	50	100	57
Total	\$ 50	\$ 100	\$ 57

Top 5 Uses



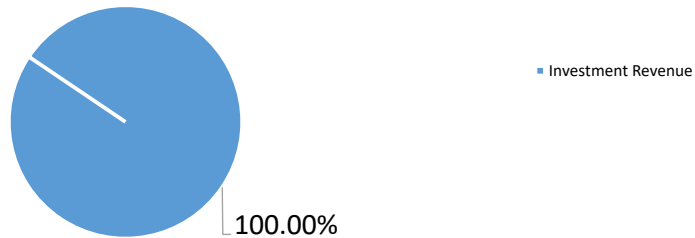


LOW/MODERATE INCOME HOUSING - 283

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.

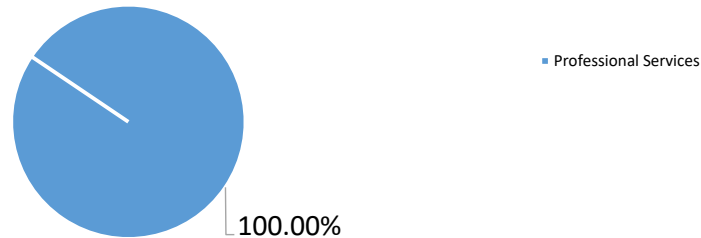
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Investment Revenue	74,707	10,000	10,000
Total	\$ 74,707	\$ 10,000	\$ 10,000

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Professional Services	1,013	2,500	1,065
Total	\$ 1,013	\$ 2,500	\$ 1,065

Top 5 Uses



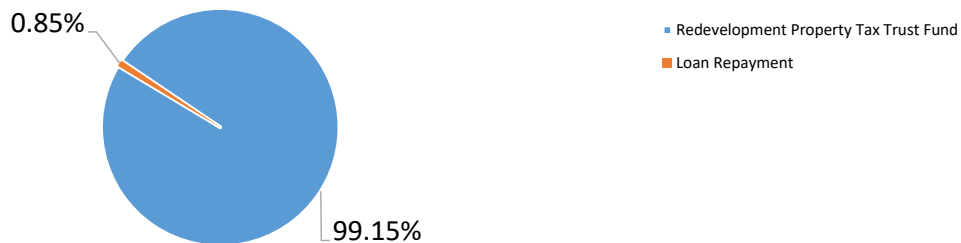


FIDUCIARY FUND - SUCCESSOR AGENCY TRUST FORMER RDA - 284

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.

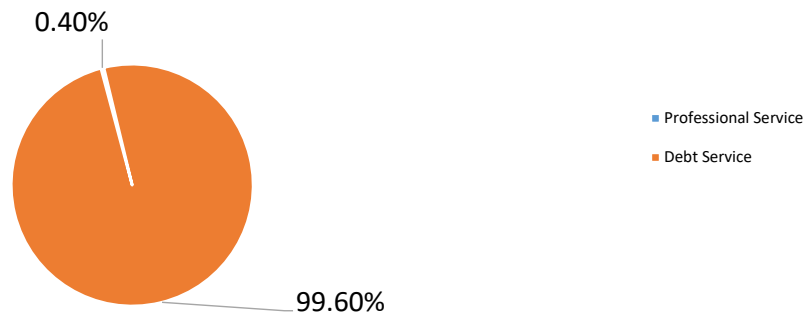
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Redevelopment Property Tax Trust Fund	1,661,767	1,633,691	1,956,132
Loan Repayment	5,768	18,500	16,800
Interest	30,902	25,000	-
Total	\$ 1,698,437	\$ 1,677,191	\$ 1,972,932

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Professional Service	9,240	10,000	10,000
Debt Service	1,487,022	1,657,016	2,504,611
Admin Cost Allocation	104,380	-	-
Total	\$ 1,600,642	\$ 1,667,016	\$ 2,514,611

Top 5 Uses



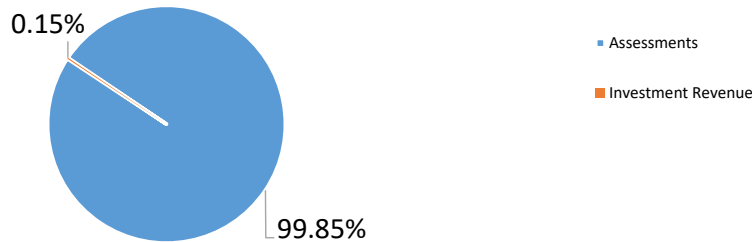


SPECIAL REVENUE FUNDS - COMMUNITY FACILITY DISTRICT (CFD) - 285

Accounts for assessments used to provide Maintenance

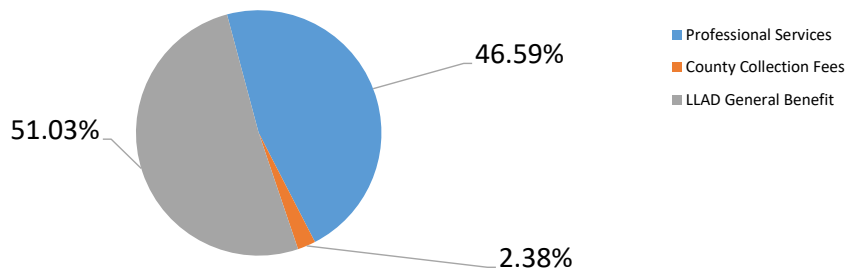
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Assessments	406,592	672,411	1,000,000
Developer Paid CFD Formation	50,360	13,000	-
Investment Revenue	13,824	1,500	1,500
Total	\$ 470,776	\$ 686,911	\$ 1,001,500

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Materials and Supplies	-	-	5,000
Utilities	132	1,084	360
Professional Services	77,173	116,775	132,889
County Collection Fees	4,066	6,724	6,800
LLAD General Benefit	-	520,411	145,563
Capital Outlay	-	-	100,000
Total	\$ 81,371	\$ 644,994	\$ 390,612

Top 5 Uses



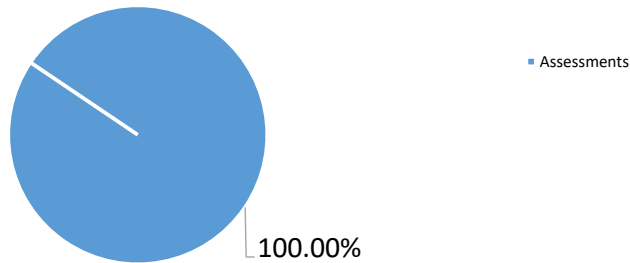


**SPECIAL REVENUE FUNDS - COMMUNITY FACILITY DISTRICT (CFD)
- 286**

Accounts for assessments used to provide citywide Public Safety

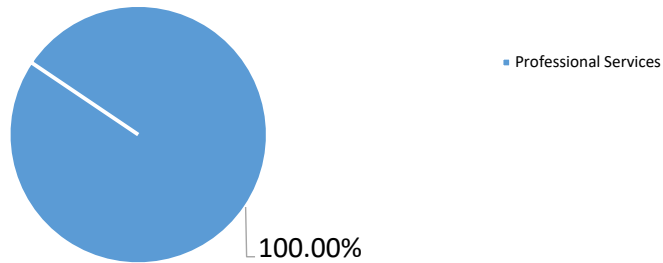
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Assessments	-	-	100,000
Investment Revenue	2,461	600	-
Total	\$ 2,461	\$ 600	\$ 100,000

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Professional Services	4,809	15,100	10,034
Total	\$ 4,809	\$ 15,100	\$ 10,034

Top 5 Uses



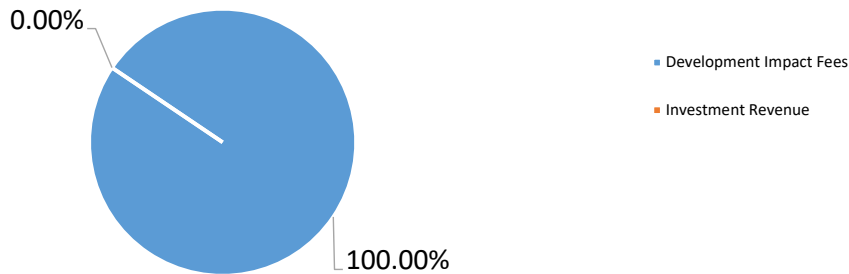


SPECIAL REVENUE FUNDS - OAK TREE MITIGATION - 290

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

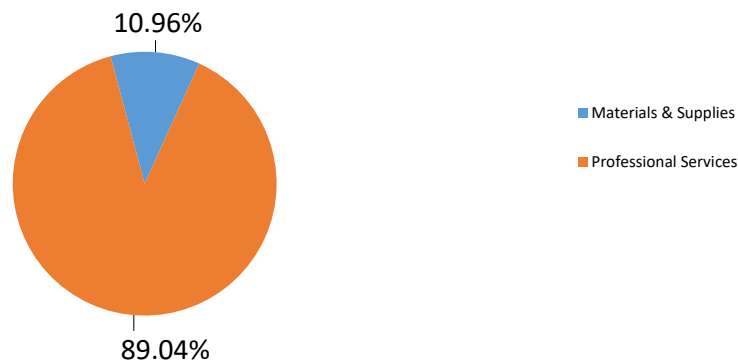
Funding Sources	Actuals	Projected	Adopted
	FY 19-20	FY 20-21	Budget FY 21-22
Development Impact Fees	469,950	29,000	45,000
Investment Revenue	94,887	9,000	-
Total	\$ 564,837	\$ 38,000	\$ 45,000

Funding Sources



Funding Uses	Actuals	Projected	Adopted
	FY 19-20	FY 20-21	Budget FY 21-22
Materials & Supplies	-	4,500	10,000
Professional Services	31,664	56,000	81,260
Capital Outlay	-	700,000	-
Total	\$ 31,664	\$ 760,500	\$ 91,260

Top 5 Uses



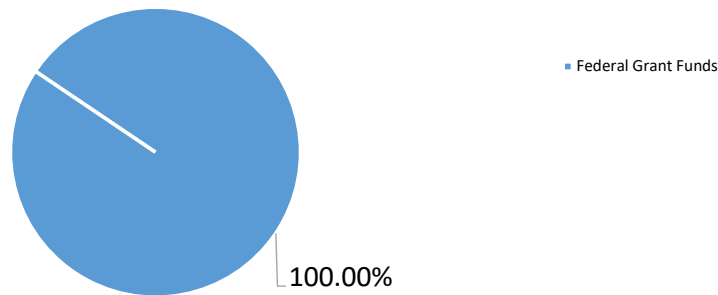


SPECIAL REVENUE FUNDS - FEDERAL GRANTS - 298

Accounts for federal grant project expenditures and revenues.

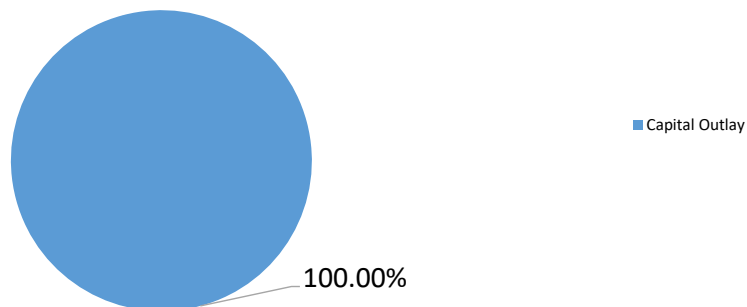
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Federal Grant Funds	2,704,542	8,616,008	381,590
Total	\$ 2,704,542	\$ 8,616,008	\$ 381,590

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Capital Outlay	1,981,464	8,491,874	381,590
Total	\$ 1,981,464	\$ 8,491,874	\$ 381,590

Top 5 Uses



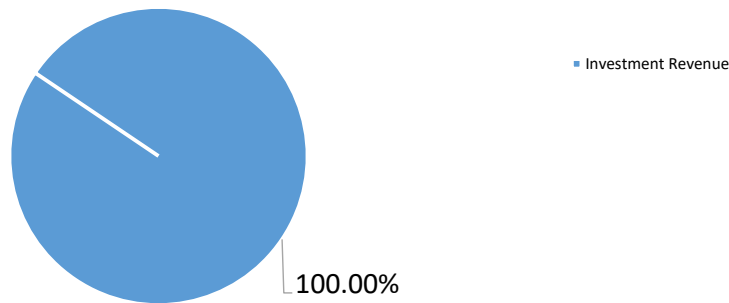


2004 EXCESS BOND FUNDS - 400

Bond proceeds to be used for redevelopment activities within the city

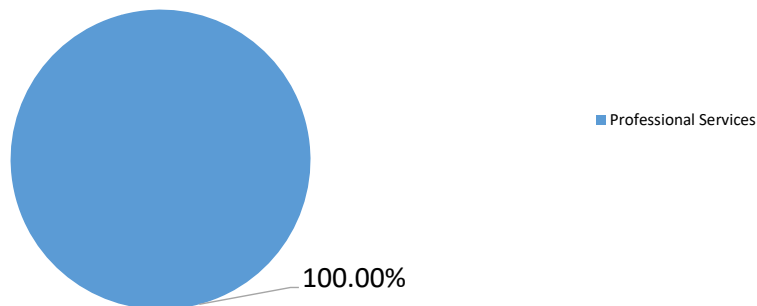
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Investment Revenue	11,192	5,000	5,000
Total	\$ 11,192	\$ 5,000	\$ 5,000

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Professional Services	165	500	149
Capital Outlay	358,838	-	-
Total	\$ 359,003	\$ 500	\$ 149

Top 5 Uses



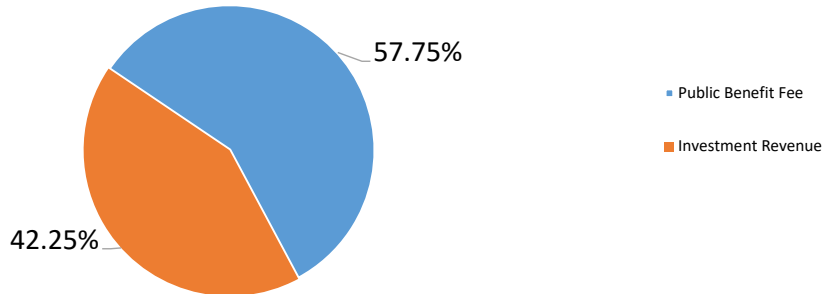


SPECIAL REVENUE FUNDS - CAPITAL IMPROVEMENTS- 540

Accounts for Capital Improvements.

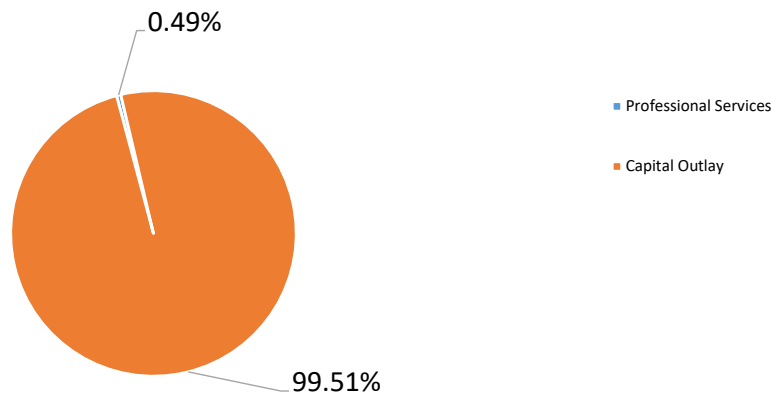
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Project Reimbursement	358,838	-	-
Public Benefit Fee	-	2,500	8,200
Investment Revenue	84,325	6,000	6,000
Total	\$ 443,163	\$ 8,500	\$ 14,200

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Professional Services	1,109	1,000	779
Façade Preservation Program	34,403	-	-
Capital Outlay	1,178,159	325,607	159,000
Total	\$ 1,213,672	\$ 326,607	\$ 159,779

Top 5 Uses





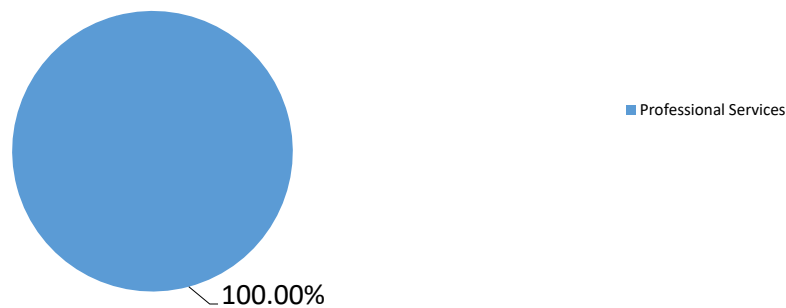
SPECIAL REVENUE FUNDS - LINCOLN CROSSING SERIES 2018- 562

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

Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Bond Proceeds	-	5,121,300	-
Total	\$ -	\$ 5,121,300	\$ -

Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Professional Services	-	1,000	3,196
Capital Outlay	-	5,121,300	-
Total	\$ -	\$ 5,122,300	\$ 3,196

Top 5 Uses



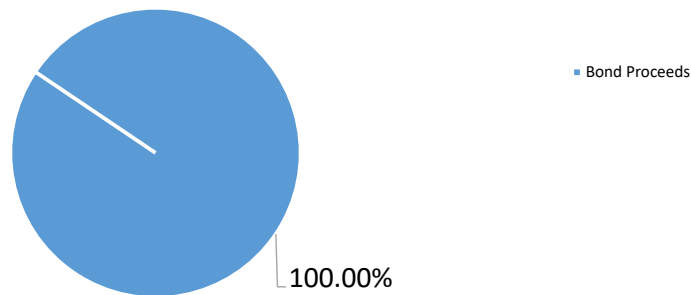


SPECIAL REVENUE FUNDS - TWELVE BRIDGES SERIES 2011- 565

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

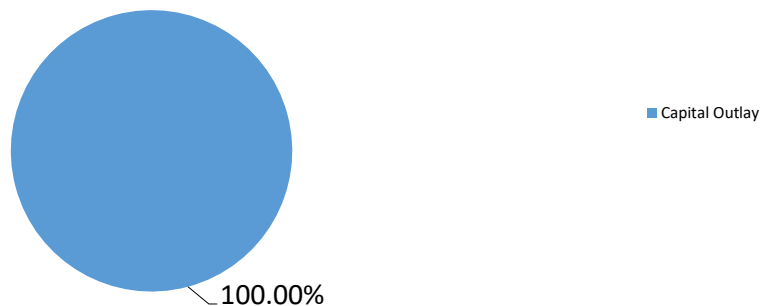
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Bond Proceeds	-	56,700	4,780,000
Total	\$ -	\$ 56,700	\$ 4,780,000

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Capital Outlay	-	56,700	4,780,000
Total	\$ -	\$ 56,700	\$ 4,780,000

Top 5 Uses



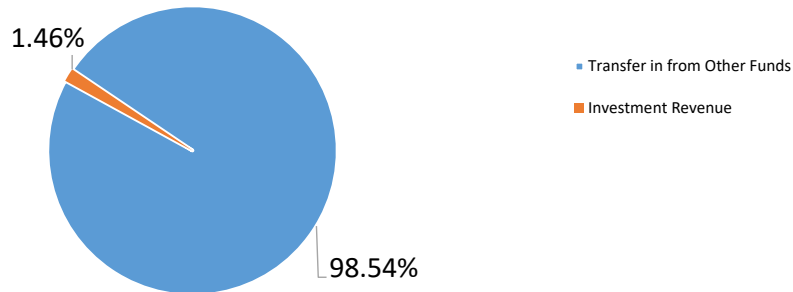


INTERNAL SERVICE FUNDS – GENERAL ADMINISTRATIVE COSTS FUND - 600

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 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Transfer in from Other Funds	7,204,308	5,045,818	5,389,449
Investment Revenue	162,346	82,741	80,000
Total	\$ 7,366,654	\$ 5,128,559	\$ 5,469,449

Funding Sources

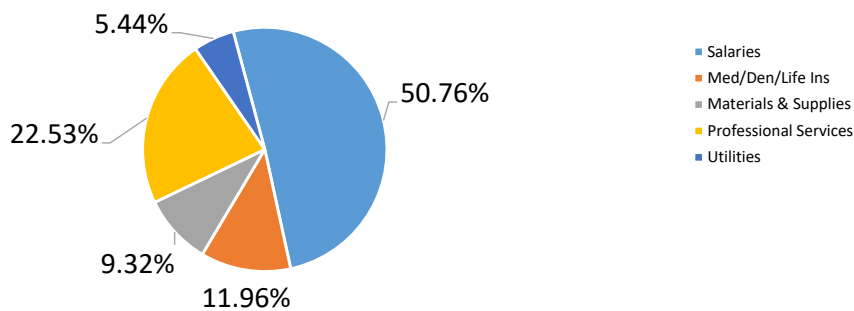




INTERNAL SERVICE FUNDS – GENERAL ADMINISTRATIVE COSTS
FUND - 600

Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Salaries	2,053,440	1,789,892	2,108,648
Retirement	127,203	116,055	138,707
Pension Obligation	260,218	189,185	223,640
Workers Comp	39,962	19,559	24,208
OPEB Unfunded Liability	154,350	61,327	122,536
Med/Den/Life Ins	446,274	409,357	496,853
SUI	6,228	5,639	4,663
FICA	148,278	128,037	154,518
Insurance	127,668	1,946	2,500
Materials & Supplies	611,455	580,459	387,042
Fuel	29,191	5,900	5,500
Clothing	6,129	2,527	4,250
Advertising	46,566	45,500	49,700
Communications	108,621	100,489	100,562
Bank Fees	-	26,170	18,300
Equipment Maintenance	18,489	6,000	600
Utilities	353,365	209,842	226,000
Municipal Utilities	64,598	42,706	52,000
Lease Expense	44,247	46,100	51,700
Professional Services	1,167,651	967,342	935,813
Renewals and Warranties	75,239	142,000	142,500
Membership/Dues	25,484	27,400	60,709
Training/Travel/Conf/Mtgs	27,309	34,900	64,300
Regulatory Fees	35,171	44,200	98,200
Special Events	36	-	-
Transfer out to Fund 620	65,001	-	-
Transfer out to Fund 630	-	-	600,000
Capital Outlay	-	222,883	-
Total	\$ 6,042,173	\$ 5,225,415	\$ 6,073,449

Top 5 Uses





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. This fund has been closed effective with the 2020/21 budget

Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Transfer In	24,000	-	-
Investment Revenue	29,049	-	-
Other Revenue	13,610	-	-
Total	\$ 66,659	\$ -	\$ -

Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Materials & Supplies	7,974	-	-
Professional Services	219	-	-
Transfer to GF Capital Replacement Reserve	-	269,605	-
Capital Outlay	309,141	-	-
Total	\$ 317,334	\$ 269,605	\$ -

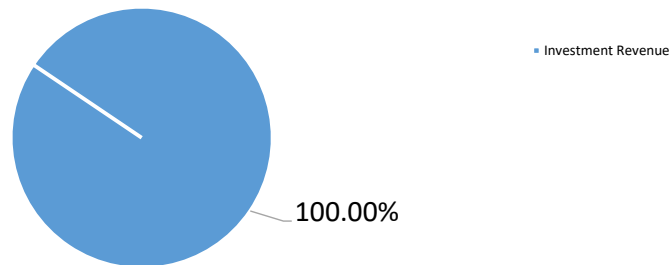


INTERNAL SERVICE FUNDS - FACILITY MAINTENANCE / REPLACEMENT FUND - 620

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

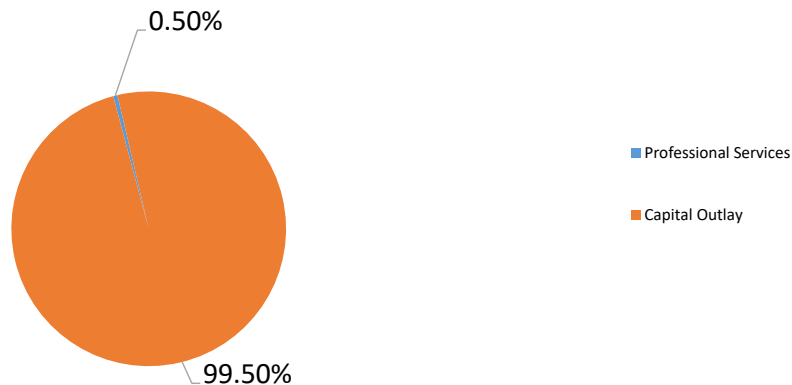
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Transfer In	65,000	-	-
Investment Revenue	19,739	2,000	2,000
Total	\$ 84,739	\$ 2,000	\$ 2,000

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Professional Services	265	500	263
Capital Outlay	57,342	129,000	52,000
Total	\$ 57,607	\$ 129,500	\$ 52,263

Top 5 Uses



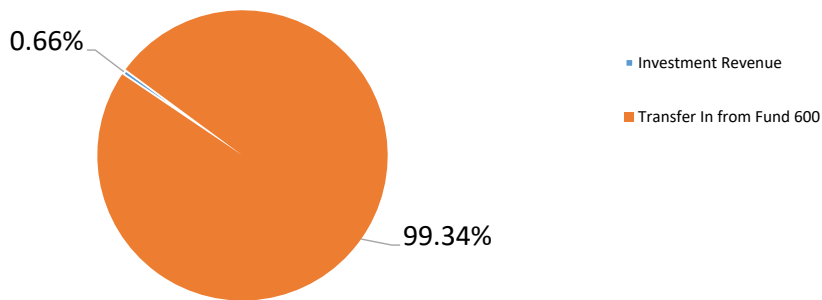


INTERNAL SERVICE FUNDS - TECHNOLOGY FUND- 630

An internal service fund used to accumulate funding for the orderly replacement of technology for City wide departments

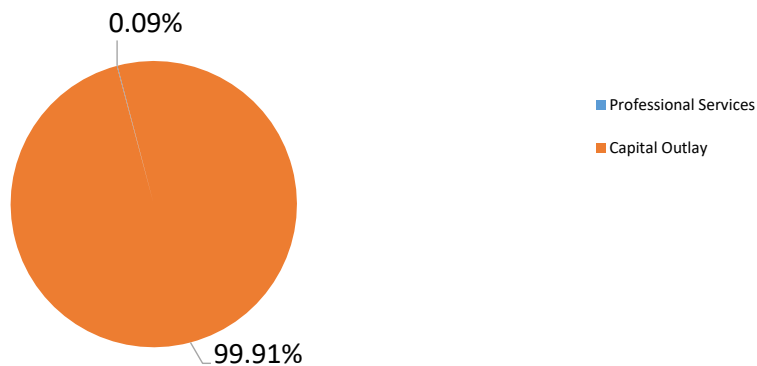
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Investment Revenue	37,922	4,000	4,000
Transfer In from Fund 600			600,000
Total	\$ 37,922	\$ 4,000	\$ 604,000

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Professional Services	515	500	538
Capital Outlay	-	820,000	630,000
Total	\$ 515	\$ 820,500	\$ 630,538

Top 5 Uses



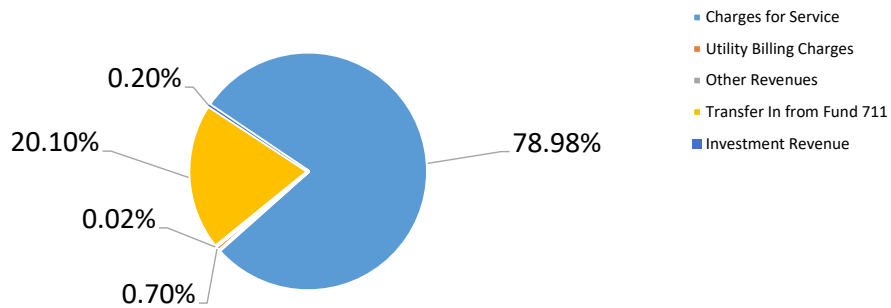


PROPRIETARY FUNDS - WATER – OPERATIONS - 710

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

Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Charges for Service	10,115,975	12,167,113	11,790,200
Utility Billing Charges	158,496	96,000	104,000
Other Revenues	1,916,984	4,321	3,500
Transfer In from Fund 711			3,000,000
Investment Revenue	193,775	30,000	30,000
Total	\$ 12,385,230	\$ 12,297,434	\$ 14,927,700

Funding Sources

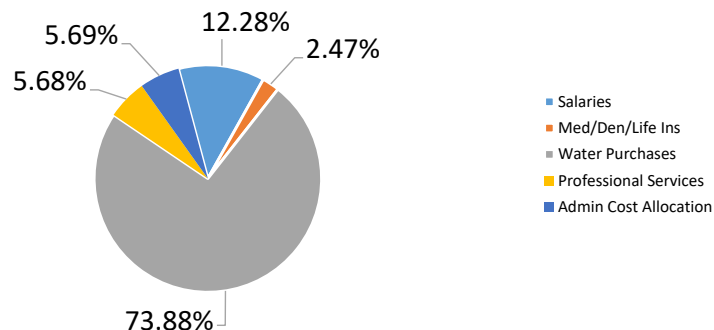




PROPRIETARY FUNDS - WATER – OPERATIONS - 710

Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Salaries	1,200,008	1,196,627	1,446,070
Retirement	173,914	92,292	110,235
Pension Obligation	178,381	207,237	236,400
Workers Comp	46,165	67,961	75,643
OPEB Unfunded Liability	88,202	47,307	91,509
Med/Den/Life Ins	191,833	205,398	291,318
SUI	3,576	3,772	3,522
FICA	81,050	84,629	100,919
Insurance	61,275	157,874	202,292
Materials & Supplies	157,606	228,600	152,089
Fuel	20,483	26,565	30,427
Clothing	4,913	3,987	6,157
Advertising	-	-	2,500
Water Purchases	7,467,123	8,434,000	8,700,000
Communications	13,395	14,453	24,621
Credit Card Fees	-	38,755	43,002
Equipment Maintenance	-	1,100	327
Building Maintenance	-	25,000	1,233
Utilities	240,044	260,935	288,000
Municipal Utilities	4,059	7,932	7,900
Lease Expense	-	-	80,000
Professional Services	472,430	1,144,000	668,333
Renewals & Warranties	-	10,000	93,000
Membership/Dues	108,939	103,500	138,692
Training/Travel/Conf/Mtgs	16,349	6,000	32,669
Regulatory Fees	49,596	51,441	61,016
Admin Cost Allocation	723,720	742,845	670,393
Fleet Maintenance	79,319	-	-
Debt Service	202,420	205,420	205,420
Water Refunds	61,478	-	-
Capital Outlay	2,475	33,875	31,000
Total	\$ 11,648,751	\$ 13,401,505	\$ 13,794,687

Top 5 Uses



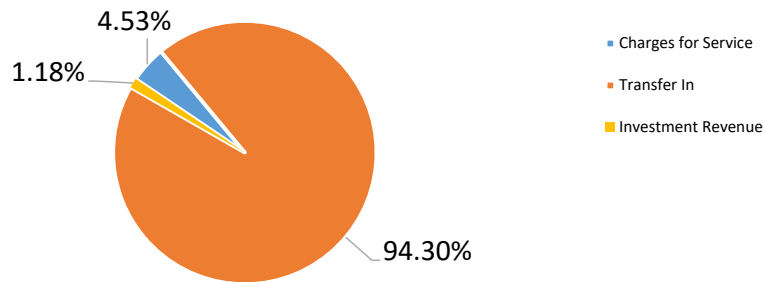


PROPRIETARY FUNDS - WATER – CAPITAL REPLACEMENT - 711

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

Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Charges for Service	3,603,089	1,923,808	192,000
Transfer In	-	1,933,451	4,000,000
Grant Revenue	11,338	-	-
Investment Revenue	503,979	50,000	50,000
Total	\$ 4,118,406	\$ 3,907,259	\$ 4,242,000

Funding Sources

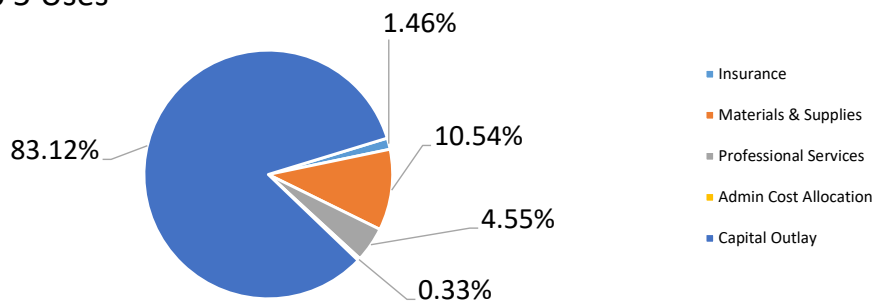




PROPRIETARY FUNDS - WATER – CAPITAL REPLACEMENT - 711

Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Insurance	-	93,548	73,178
Materials & Supplies	299,664	300,000	526,640
Professional Services	21,407	95,000	227,227
Admin Cost Allocation	2,184	27,944	16,571
Transfer to Fund 710	3,100,000	-	3,000,000
Capital Outlay	5,129,355	6,682,708	4,155,000
Total	\$ 8,552,610	\$ 7,199,200	\$ 7,998,616

Top 5 Uses



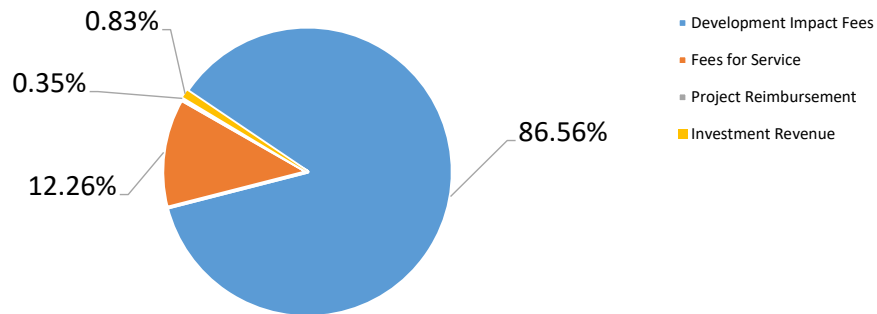


PROPRIETARY FUNDS - PFE – WATER NON-OPERATIONS - 715

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

Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Development Impact Fees	821,827	1,227,458	2,081,497
Fees for Service	245,695	335,103	294,734
Project Reimbursement	-	87,532	8,383
Investment Revenue	289,552	20,250	20,000
Total	\$ 1,357,074	\$ 1,670,343	\$ 2,404,614

Funding Sources

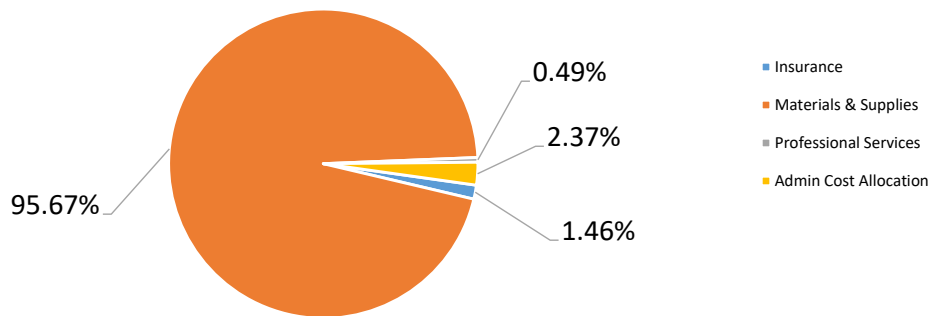




PROPRIETARY FUNDS - PFE – WATER NON-OPERATIONS - 715

Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Insurance	-	3,644	6,488
Materials & Supplies	184,451	300,000	424,100
Professional Services	19,358	5,000	2,165
Admin Cost Allocation	4,716	6,395	10,519
Capital Outlay	3,661,637	2,660,332	-
Total	\$ 3,870,163	\$ 2,975,371	\$ 443,272

Top 5 Uses



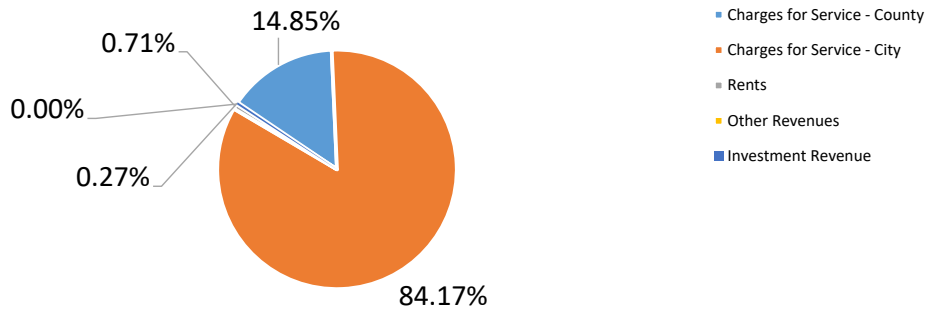


PROPRIETARY FUNDS - WASTEWATER – OPERATIONS - 720

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

Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Charges for Service - County	3,332,299	1,482,148	1,500,000
Charges for Service - City	8,384,110	8,471,493	8,501,100
Rents	72,720	72,090	72,000
Other Revenues	149,744	4,000	-
Investment Revenue	257,622	39,119	27,000
Total	\$ 12,196,495	\$ 10,068,850	\$ 10,100,100

Funding Sources

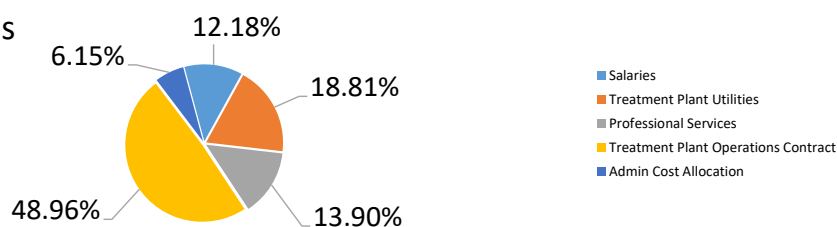




PROPRIETARY FUNDS - WASTEWATER – OPERATIONS - 720

Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Salaries	964,367	944,848	1,154,004
Retirement	129,583	65,806	77,539
Pension Obligation	87,635	115,597	128,758
Workers Comp	35,950	51,727	59,784
OPEB Unfunded Liability	69,824	38,865	78,328
Med/Den/Life Ins	193,409	232,051	276,186
SUI	2,880	3,252	2,833
FICA	60,827	66,638	82,050
Insurance	47,187	122,375	168,312
Materials & Supplies	86,026	158,075	143,669
Fuel	33,747	39,469	54,200
Clothing	6,938	7,054	8,064
Advertising	88	5,000	15,000
Communications	34,604	30,527	34,660
Credit card fees	-	38,755	43,002
Equipment Maintenance	-	40,100	55,102
Building Maintenance	-	1,500	2,884
Utilities	420,031	240,417	250,027
Municipal Utilities	26,036	50,728	49,800
Treatment Plant Utilities	1,466,866	1,780,011	1,781,511
Taxes	9,085	8,193	9,156
Lease Expense	46,329	105,000	54,949
Professional Services	1,207,779	1,137,349	1,316,909
Treatment Plant Operations Contract	4,193,931	4,794,712	4,637,880
Renewals & Warranties	-	10,000	10,000
Membership/Dues	1,480	1,360	2,959
Training/Travel/Conf/Mtgs	4,026	18,500	19,118
Regulatory Fees	121,814	177,412	118,892
Disposal Fees	426	1,500	3,000
Admin Cost Allocation	707,784	634,528	582,881
Debt Service	192,144	194,782	194,782
Fleet Maintenance	73,832	-	-
Capital Outlay	31,089	6,239	80,000
Total	\$ 10,255,717	\$ 11,122,370	\$ 11,496,239

Top 5 Uses



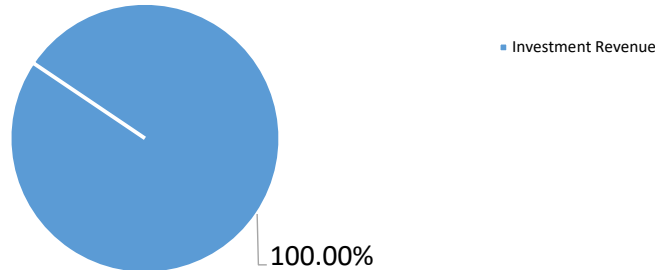


PROPRIETARY FUNDS - WASTEWATER – CAPITAL REPLACEMENT - 721

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

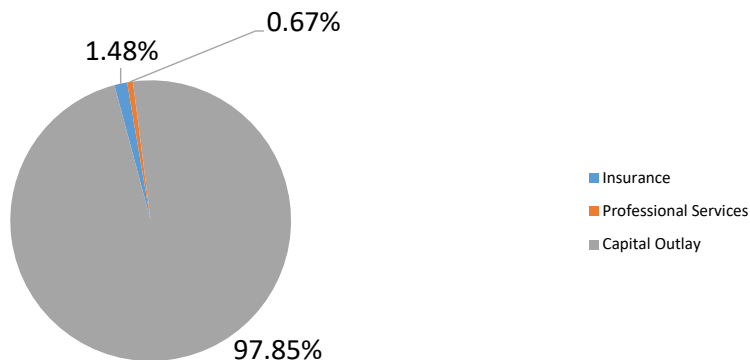
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Investment Revenue	332,530	25,000	25,000
Other Revenues	10,325	-	-
Total	\$ 342,855	\$ 25,000	\$ 25,000

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Insurance	-	8,444	6,589
Professional Services	4,483	3,500	2,989
Capital Outlay	3,886,452	3,929,653	436,000
Total	\$ 3,890,935	\$ 3,941,597	\$ 445,578

Top 5 Uses



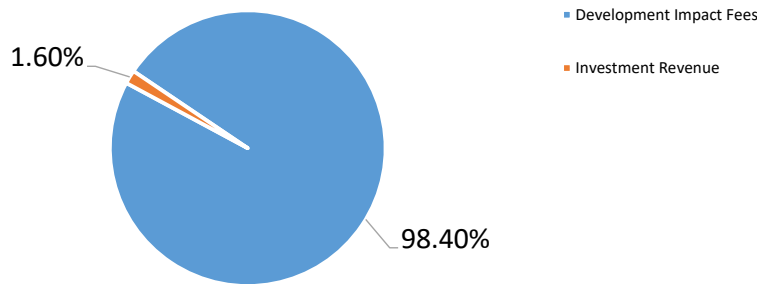


PROPRIETARY FUNDS - PFE – WASTEWATER NON-OPERATIONS - 725

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

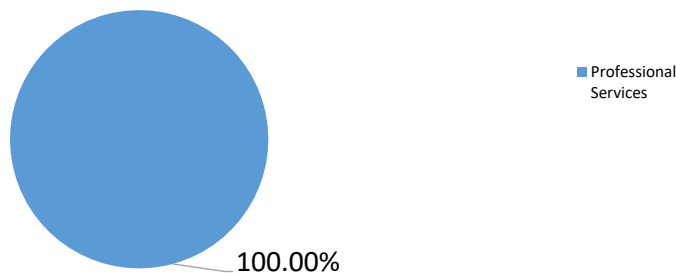
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Grant	264	-	-
Development Impact Fees	409,666	883,973	1,539,119
Investment Revenue	207,203	25,000	25,000
Total	\$ 617,133	\$ 908,973	\$ 1,564,119

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Professional Services	13,788	1,800	3,356
Capital Outlay	89,842	821,155	-
Oversizing Fee Credit	30,882	-	-
Total	\$ 134,512	\$ 822,955	\$ 3,356

Top 5 Uses



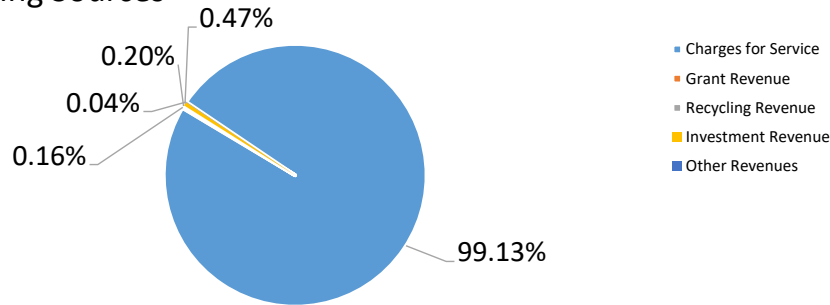


PROPRIETARY FUNDS - SOLID WASTE – OPERATIONS - 730

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

Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Charges for Service	7,280,718	7,364,623	7,375,700
Grant Revenue	12,193	12,125	12,000
Recycling Revenue	12,611	15,000	15,000
Investment Revenue	314,797	77,165	35,000
Other Revenues	17,559	18,005	2,700
Total	\$ 7,637,878	\$ 7,486,918	\$ 7,440,400

Funding Sources

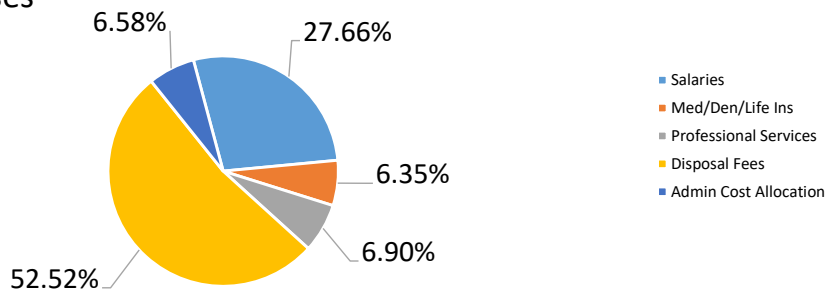




PROPRIETARY FUNDS - SOLID WASTE – OPERATIONS - 730

Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Salaries	1,173,296	1,286,604	1,588,258
Retirement	167,751	96,978	119,281
Pension Obligation	166,826	228,776	264,631
Workers Comp	33,096	46,941	57,377
OPEB Unfunded Liability	105,349	58,158	113,614
Med/Den/Life Ins	236,250	268,432	364,591
SUI	5,194	5,282	5,018
FICA	78,146	89,284	115,531
Insurance	58,249	69,681	107,246
Materials & Supplies	26,642	153,300	228,723
Fuel	181,751	192,776	254,617
Clothing	9,711	9,297	15,930
Advertising	26,253	25,000	67,250
Communications	10,295	11,079	10,101
Credit card fees	30,661	38,755	43,002
Equipment Maintenance	-	1,500	2,778
Building Maintenance	-	-	10,482
Taxes	-	69	70
Professional Services	150,066	345,400	396,079
Membership/Dues	552	5,050	4,988
Training/Travel/Conf/Mtgs	-	2,400	15,683
Regulatory Fees	27,287	34,617	27,487
Disposal Fees	1,929,765	2,094,119	3,015,709
Admin Cost Allocation	965,400	403,820	377,647
Fleet Maintenance	420,102	-	-
Municipal Utilities	9,624	-	-
Utilities	104	16,930	10,180
Debt Service	265,583	270,616	270,616
Transfer out to Fund 731	-	3,100,000	-
Capital Outlay	-	4,213	-
Total	\$ 6,077,952	\$ 8,859,077	\$ 7,486,889

Top 5 Uses



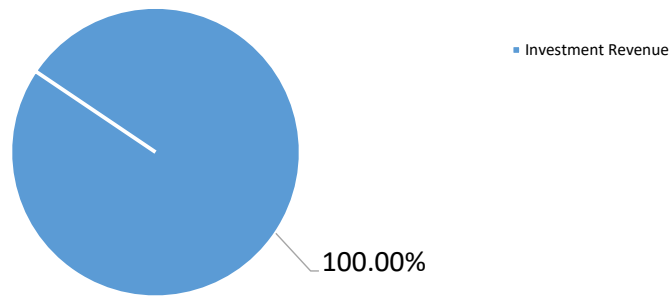


PROPRIETARY FUNDS - SOLID WASTE – CAPITAL REPLACEMENT - 731

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

Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Transfer In	-	3,100,000	-
Investment Revenue	91,836	9,000	9,000
Total	\$ 91,836	\$ 3,109,000	\$ 9,000

Funding Sources

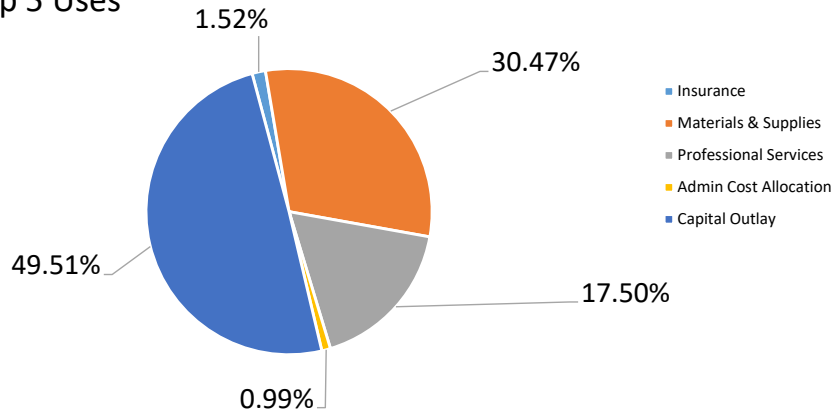




PROPRIETARY FUNDS - SOLID WASTE – CAPITAL REPLACEMENT - 731

Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Insurance	-	3,325	1,197
Materials & Supplies	8,993	10,000	24,000
Professional Services	6,174	7,000	13,787
Admin Cost Allocation	1,512	1,841	783
Capital Outlay	912,619	1,351,784	39,000
Total	\$ 929,298	\$ 1,373,950	\$ 78,767

Top 5 Uses



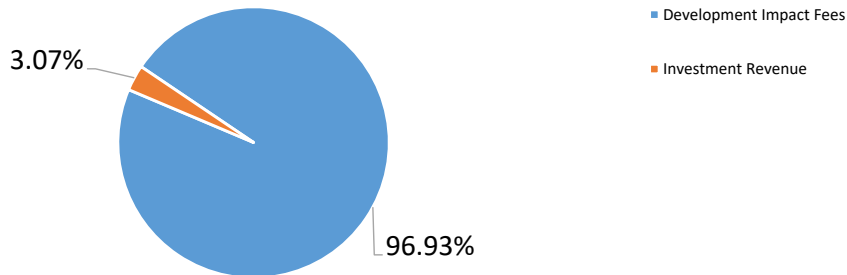


PROPRIETARY FUNDS - PFE – COMMUNITY SERVICES – SOLID WASTE - 735

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

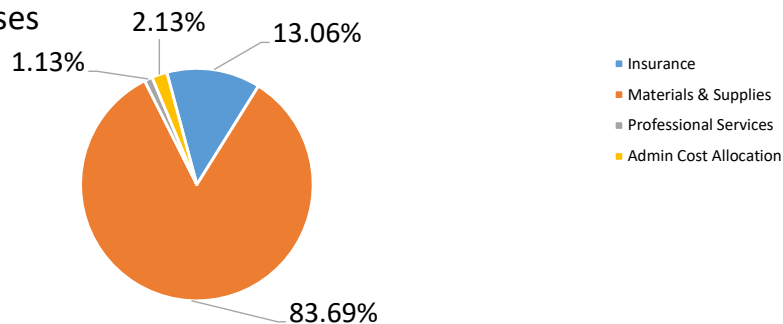
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Development Impact Fees	363,582	441,951	378,454
Investment Revenue	64,671	12,000	12,000
Total	\$ 428,253	\$ 453,951	\$ 390,454

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Insurance	-	12,498	18,723
Materials & Supplies	57,835	60,000	120,000
Professional Services	1,259	1,500	1,615
Admin Cost Allocation	2,676	3,249	3,050
Capital Outlay	-	-	1,135,000
Total	\$ 61,770	\$ 77,247	\$ 1,278,388

Top 5 Uses



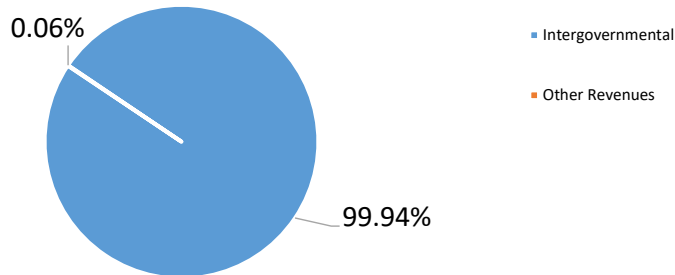


PROPRIETARY FUNDS - TRANSIT – OPERATIONS - 740

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

Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Intergovernmental	1,644,335	459,515	477,438
Other Revenues	1,092	63	300
Investment Revenue	-	4,000	4,000
Total	\$ 1,645,427	\$ 463,578	\$ 481,738

Funding Sources

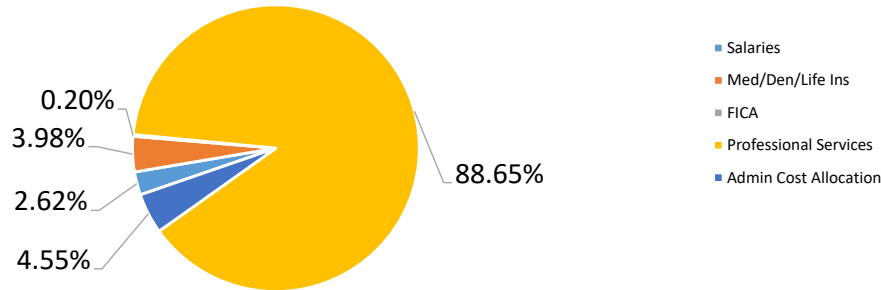




PROPRIETARY FUNDS - TRANSIT – OPERATIONS - 740

Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Salaries	25,830	19,879	20,444
Retirement	6,042	1,156	1,185
Pension Obligation	44	94	116
Workers Comp	59	86	86
OPEB Unfunded Liability	1,225	607	1,156
Med/Den/Life Ins	44,220	30,567	31,086
SUI	48	48	42
FICA	1,499	1,576	1,564
Insurance	955	9,029	-
Materials & Supplies	-	-	-
Professional Services	525,235	340,395	691,962
Admin Cost Allocation	66,492	48,526	35,534
Fleet Maintenance	906	-	-
Debt Service	17,114	-	-
Capital Outlay	64,653	1,380	-
Total	\$ 754,322	\$ 453,343	\$ 783,175

Top 5 Uses



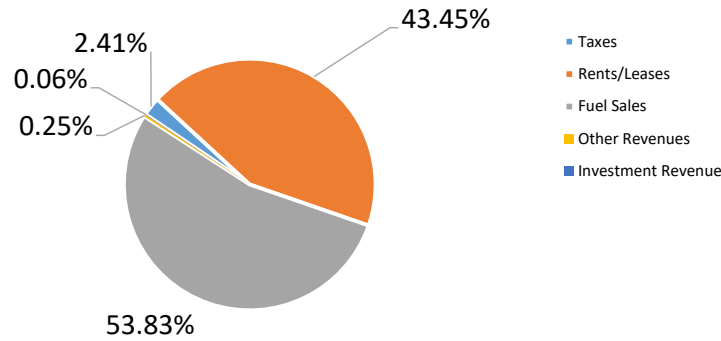


PROPRIETARY FUNDS - AIRPORT – OPERATIONS - 750

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

Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Taxes	34,985	38,000	38,000
Rents/Leases	640,204	686,726	686,000
Fuel Sales	808,982	660,924	850,000
Grant	69,000	-	-
Other Revenues	14,252	7,194	4,000
Investment Revenue	6,058	1,000	1,000
Total	\$ 1,573,481	\$ 1,393,844	\$ 1,579,000

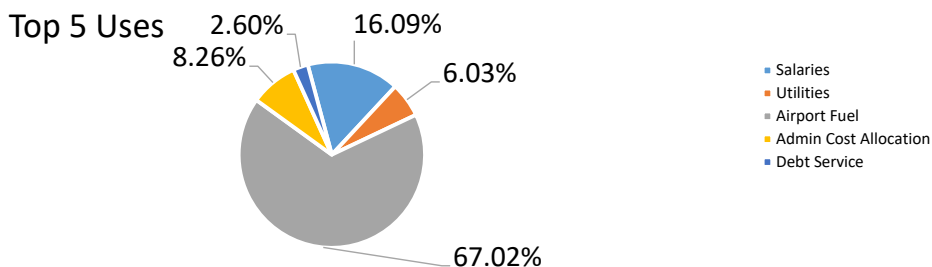
Funding Sources





PROPRIETARY FUNDS - AIRPORT – OPERATIONS - 750

Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Salaries	126,063	123,985	144,068
Retirement	15,730	7,527	8,056
Pension Obligation	21,778	25,766	29,022
Workers Comp	2,903	5,175	9,897
OPEB Unfunded Liability	7,656	3,674	6,994
Med/Den/Life Ins	37,785	37,655	40,034
SUI	512	525	465
FICA	8,263	8,937	8,852
Insurance	13,375	24,504	31,765
Materials & Supplies	10,511	20,000	20,971
Fuel	4,289	2,552	2,544
Clothing	1,423	1,259	1,410
Advertising	10,361	-	-
Communications	-	10,127	11,587
Credit card fees	13,618	19,184	18,200
Equipment Maintenance	-	501	4,311
Building Maintenance	869	1,000	16,068
Facility/Grounds Maintenance	3,500	-	3,750
Utilities	89,596	31,589	54,000
Municipal Utilities	11,802	11,400	12,100
Taxes	12,549	27,198	17,610
Lease Expense	198	887	800
Professional Services	36,190	42,684	58,782
Membership/Dues	2,139	2,536	1,899
Training/Travel/Conf/Mtgs	-	-	3,000
Regulatory Fees	3,189	13,023	10,480
Airport Fuel	601,860	575,066	600,000
Admin Cost Allocation	127,416	83,308	73,958
Fleet Maintenance	4,109	-	-
Debt Service	22,631	23,268	23,268
Airport Interfund loan	140,683	140,683	140,683
Capital Outlay	8,938	49,330	89,100
Total	\$ 1,339,936	\$ 1,293,343	\$ 1,443,674



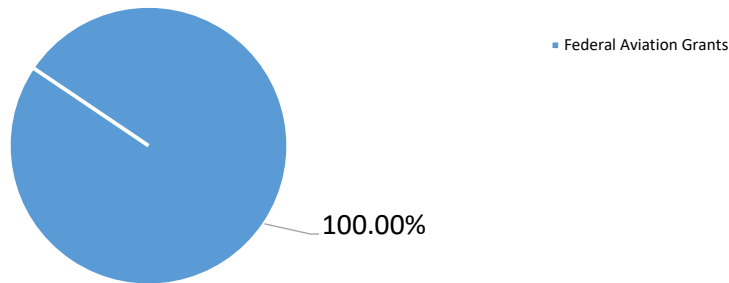


PROPRIETARY FUNDS - FEDERAL AVIATION GRANTS - 755

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

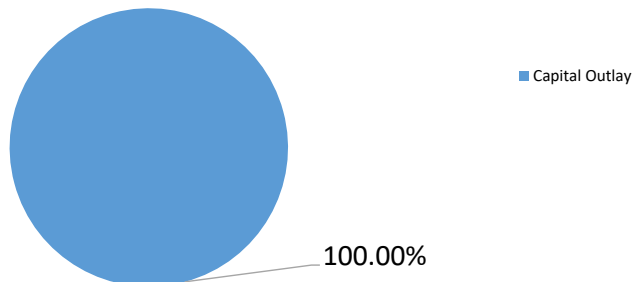
Funding Sources	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Federal Aviation Grants	70,457	443,476	486,900
Total	\$ 70,457	\$ 443,476	\$ 486,900

Funding Sources



Funding Uses	Actuals FY 19-20	Projected FY 20-21	Adopted Budget FY 21-22
Capital Outlay	50,669	447,641	486,900
Total	\$ 50,669	\$ 447,641	\$ 486,900

Top 5 Uses





Operations Budget Overview

Operations Budget

The City's Operations Budget totals \$67,204,498 and includes budgets for 11 operational departments and all divisions there within. When comparing existing departments year-over-year, the Operating Budgets component has increased by approximately 7.4%. During a typical year we would expect operating budgets to increase a minimum of 4% due to inflation and annual cost escalation. This year's increase represents the effort of the departments to continue to hold budgets fairly tight but also reflects the City Manager's desire to bring staff salaries closer to market rates in order to retain staff. Also, reflected in this increase is the need to bring expenditures back to pre-pandemic budget levels.



Ferrari Ranch, by Victoria Edwards, Love Lincoln Challenge 2020

The City Council & City Treasurer's Department budget totals \$242,304, a 5.8% 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 \$642,544 and has increased by 25% over the prior year due to an anticipated increase of outside legal counsel as well as increased Code Enforcement programs. 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 \$3,212,442 and includes funding for Administration, Human Resources (HR), Economic Development, City Clerk, Public Information, and Information Technology (IT). 13.50 FTE staffing positions have been included, an increase of 2 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 2021-2022 totals \$3,918,757, an increase of 5.9% 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 \$7,859,132, an increase of 16.5% over the prior year. Funding has been provided for police operations and support service activities and includes an increase of 4 Police officers and 2 Dispatchers over the prior year. The Police Department budget is funded by the General Fund, new Public Safety Tax Share Fund 101 as well as by other governmental funds, and State subventions.

The Fire Department Budget totals \$6,087,720, a 3.9% increase over the prior year budget and funds two divisions: Administration and Operations. 21.5 FTE staffing positions have been funded and includes the addition of one FTE over 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 \$772,728, a 4.5% reduction over the prior year due to utility savings. Funding for 6.66 FTE staffing positions have been included, with the addition of 2 PT FTEs to support the opening of Twelve Bridges High School. The Library is funded 90% by the General Fund and the remainder is Library PFE funded for the purchase of library collections.

The City's Recreation Department budget totals \$1,269,509, an increase of 59.2% over the prior year. Recreational program activities were reduced significantly due to the COVID-19 pandemic in fiscal year 2020-21 and are expected to rebound significantly in the coming budget year. Funding for 5 FTE staffing positions has been included along with the numerous PT seasonal positions. The Recreation Department is 100% funded by the General Fund.

The Community Development Department Budget includes funding for Administration, Planning, Building, and Engineering with activities totaling \$4,680,805, a decrease of 2.3% over the prior year. Funding for 20 FTE staffing positions has been allocated, with 3 additional FTE above the prior year. 49% of the Departments funding comes from the Development Services Fund with 12% funded by the General Fund and the remaining balance funded by multiple enterprise funds.

The Public Works Department is the largest operating department within the City. This year's public works operations budget totals \$38,518,557 and includes funding for 10 divisions: Administration, Water, Wastewater, Solid Waste, Streets, Parks, Transit, Airport, Facilities and Fleet. 62 FTE staffing positions have been funded, and includes an addition of 2.5 FTE's over the prior year.

The General government budget includes all of the City's cost allocation expenses and non-departmental specific expenses such as debt service and insurance. These expense are shown on the individual fund summary sheets of the budget for each individual fund but are not part of the operational budgets. These expenses total \$7,388,455 and are comprised of the following: Property / Liability insurance for \$1,118,567; Debt service including payment for the Corp Yard, City Hall and Airport interfund loan for \$1,520,650 and the Cost allocation of the departments that include City Manager, Finance, and Facilities totaling \$4,749,238.





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

Department Description

City Council: The City Council consists of five representatives currently elected at large to four-year overlapping terms. However, beginning in 2020 they will be elected in 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.



Back Row: Councilmember Joiner, Councilmember Karleskint, Mayor Silhi
Front Row: Councilmember Lauritsen, Vice Mayor Andreatta

Strategic Priorities



Richard Pearl, City Treasurer

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

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

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

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

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

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

CITY COUNCIL / TREASURER

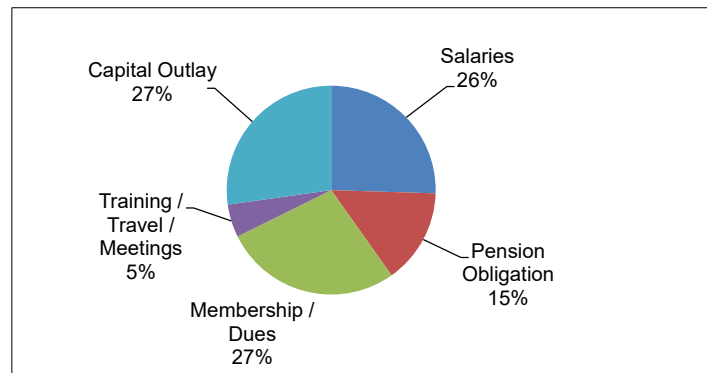
Fiscal Year 2021-2022

DEPARTMENT BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change from FY 2020-21	% of Change
Salaries	\$ 40,144	\$ 48,584	\$ 47,775	\$ 52,963	\$ 47,760	\$ (15)	0.0%
Retirement	\$ 3,119	\$ 1,149	\$ 1,828	\$ 1,032	\$ 880	\$ (948)	-51.9%
Pension Obligation	\$ 28,968	\$ 19,856	\$ 23,380	\$ 23,313	\$ 27,526	\$ 4,146	17.7%
Workers Comp	\$ 180	\$ 139	\$ 406	\$ 356	\$ 201	\$ (205)	-50.5%
OPEB Unfunded Liability	\$ -		\$ 6,072	\$ 6,072	\$ 5,780	\$ (292)	100.0%
Med/Den/Life Ins	\$ 17,389	\$ 17,787	\$ 13,511	\$ 16,742	\$ 24,218	\$ 10,707	79.2%
SUI	\$ -		\$ -	\$ -	\$ 1,260	\$ 1,260	100.0%
FICA	\$ 2,680	\$ 3,315	\$ 3,655	\$ 3,162	\$ 3,653	\$ (2)	-0.1%
Insurance	\$ 1,371	\$ 2,624	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 1,508	\$ 483	\$ 650	\$ 1,000	\$ 3,500	\$ 2,850	438.5%
Advertising	\$ 10	\$ 10	\$ 700	\$ 350	\$ 700	\$ -	0.0%
Communications	\$ 4,336	\$ 2,393	\$ 4,150	\$ 2,867	\$ 4,276	\$ 126	3.0%
Professional Services	\$ 24,768	\$ -	\$ 7,500	\$ 3,500	\$ 8,000	\$ 500	100.0%
Membership / Dues	\$ 24,799	\$ 28,636	\$ 46,750	\$ 46,750	\$ 51,500	\$ 4,750	10.2%
Training / Travel / Meetings	\$ 28,979	\$ 3,782	\$ 21,715	\$ 5,000	\$ 9,550	\$ (12,165)	-56.0%
Capital Outlay	\$ 12,544	\$ 38,520	\$ 50,916	\$ 50,916	\$ 51,000	\$ 84	0.2%
Community Programs	\$ 15,000	\$ -	\$ -	\$ 5,000	\$ 2,500	\$ 2,500	0.0%
TOTALS	\$ 205,796	\$ 167,278	\$ 229,008	\$ 219,023	\$ 242,304	\$ 13,296	5.8%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change from FY 2020-21	% of Total
#100 - General Fund	\$ 205,796	\$ 167,278	\$ 229,008	\$ 219,023	\$ 242,304	\$ 13,296	100.0%
TOTALS	\$ 205,796	\$ 167,278	\$ 229,008	\$ 219,023	\$ 242,304	\$ 13,296	100.0%

TOP FIVE EXPENDITURES

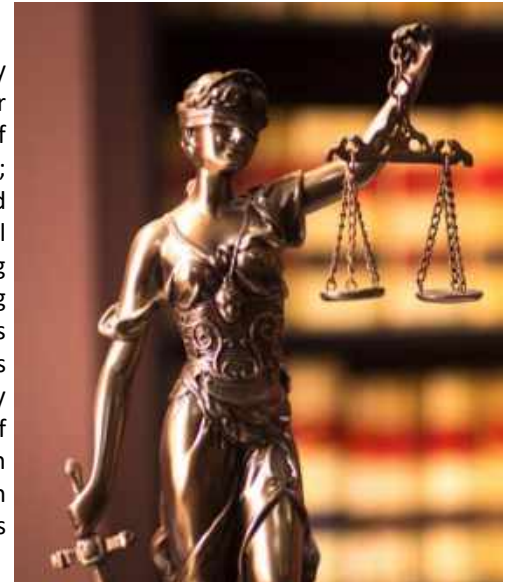




City Attorney

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.



2021-22 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.

2020-2021 Accomplishments

- Successful recruitment of new Code Enforcement official and implementation of a more robust program.
- Regular reporting to City Council regarding the status of new, ongoing and anticipated litigation.
- Development and implementation of a Lincoln Community Emergency Council to evaluate community distress and needs during the COVID-19 pandemic.
- Assisted in growth of the Homeless Task Force's Adopt-A-Creek program and bag exchange project.
- Support of Community Development on specific plans, development projects, infill and rezoning projects, economic development and old town revitalization projects.
- Proactively and strategically provided transactional and advisory legal support for all City services and functions, adding value to all programs through active avoidance of liability and efficient use of community resources.
- Implementation of strategic neighborhood initiatives to educate the community regarding the role of Code Enforcement to ensure healthy neighborhoods and preserve property values.

CITY ATTORNEY

Fiscal Year 2021-2022

POSITION INFORMATION

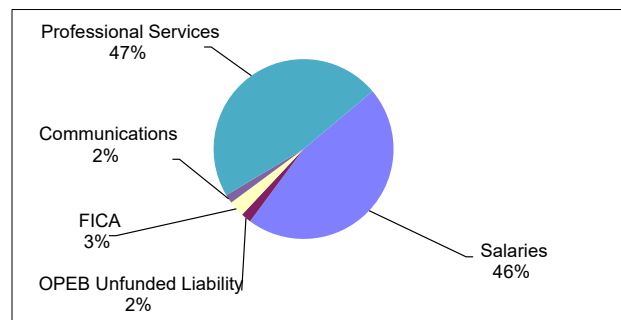
AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
City Attorney	1.00	1.00	1.00	1.00	-
Code Enforcement Officer	2.00	1.00	1.00	1.00	-
TOTALS	3.00	2.00	2.00	2.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 264,385	\$ 291,815	\$ 281,103	\$ 281,980	\$ 282,631	\$ 1,528	0.5%
Retirement	\$ 11,457	\$ 12,568	\$ 17,925	\$ 9,283	\$ 9,441	\$ (8,484)	-47.3%
Pension Obligation	\$ 14,514	\$ 19,856	\$ 23,380	\$ 23,313	\$ 324	\$ (23,056)	-98.6%
Work Comp	\$ 1,528	\$ 1,751	\$ 1,149	\$ 1,541	\$ 2,516	\$ 1,367	119.0%
OPEB Unfunded Liability	\$ 11,988	\$ 12,251	\$ 5,921	\$ 5,921	\$ 11,271	\$ 5,350	90.4%
Med/Den/Life Ins	\$ 9,758	\$ 9,966	\$ 10,286	\$ 5,322	\$ 3,346	\$ (6,940)	-67.5%
SUI	\$ 476	\$ 476	\$ 465	\$ 553	\$ 422	\$ (43)	-9.2%
FICA	\$ 16,597	\$ 17,745	\$ 16,622	\$ 16,205	\$ 17,547	\$ 925	5.6%
Insurance	\$ 3,473	\$ 12,097	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 320	\$ 488	\$ 1,000	\$ 1,800	\$ 2,000	\$ 1,000	100.0%
Fuel	\$ 44	\$ 110	\$ -	\$ 300	\$ 600	\$ 600	0.0%
Uniforms	\$ 822	\$ 350	\$ 700	\$ -	\$ 2,500	\$ 1,800	257.1%
Communications	\$ 2,539	\$ 2,673	\$ 1,604	\$ 1,797	\$ 9,616	\$ 8,012	499.5%
Professional Services	\$ 317,786	\$ 89,602	\$ 140,000	\$ 120,000	\$ 290,000	\$ 150,000	107.1%
Memberships/Dues	\$ 2,478	\$ 5,979	\$ 4,995	\$ 4,800	\$ 6,330	\$ 1,335	26.7%
Training/Travel/Conf/Mtgs	\$ 12,778	\$ 1,508	\$ 10,000	\$ 5,300	\$ 4,000	\$ (6,000)	-60.0%
TOTALS	\$ 670,942	\$ 479,235	\$ 515,150	\$ 478,115	\$ 642,544	\$ 127,394	25%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#100 - General Fund	\$ 183,576	\$ 207,602	\$ 238,704	\$ 209,658	\$ 246,150	\$ 7,446	38.3%
#223 - Streets Fund	\$ 11,134	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#248 - Development Services	\$ 22,090	\$ 13,203	\$ 9,713	\$ 8,594	\$ 8,954	\$ (759)	1.4%
#270 - Landscape & Lighting	\$ 22,667	\$ 612	\$ -	\$ -	\$ -	\$ -	0.0%
#600 - Internal Services Fund	\$ 28,552	\$ 57,988	\$ 52,831	\$ 46,588	\$ 47,592	\$ (5,239)	7.4%
#710 - Water Operations	\$ 131,457	\$ 137,884	\$ 156,742	\$ 152,059	\$ 83,596	\$ (73,146)	13.0%
#720 - Wastewater Operations	\$ 18,541	\$ 34,778	\$ 34,720	\$ 32,401	\$ 207,747	\$ 173,027	32.3%
#726 - Regional Sewer	\$ 225,700	\$ 1,453	\$ -	\$ -	\$ -	\$ -	0.0%
#730 - Solid Waste Operations	\$ 4,706	\$ 12,410	\$ -	\$ 11,755	\$ 11,608	\$ 11,608	1.8%
#750 - Airport Fund	\$ 22,519	\$ 13,304	\$ 22,440	\$ 17,060	\$ 36,897	\$ 14,457	5.7%
TOTALS	\$ 670,942	\$ 479,235	\$ 515,150	\$ 478,115	\$ 642,544	\$ 127,394	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
----------------	-----------------	----------------------	------------	--------------------	----

2021-22 Goals

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

2020-21 Accomplishments

- Successfully negotiated a Property Tax Sharing Agreement with Placer County to increase public safety staffing
- Implemented all but two of the State Audit Recommendations.
- Improved City’s finances and significantly decreased many financial audit findings.
- Seamlessly continued all City functions throughout COVID-19 pandemic.
- Adopted the Placer County Conservation Plan which facilitates development by coordinating and streamlining the permitting process by allowing local entities to issue state and federal permits.

CITY MANAGER'S OFFICE

Fiscal Year 2021-22

AUTHORIZED POSITION INFORMATION

<i>DIVISION</i>	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
ADMINISTRATION	2.00	2.00	2.00	2.00	0.00
HUMAN RESOURCES	3.75	2.50	2.75	3.00	0.25
ECONOMIC DEVELOPMENT	1.50	1.50	1.50	1.00	-0.50
CITY CLERK	2.00	2.00	2.00	2.00	0.00
PUBLIC INFORMATION	0.15	-	-	-	-
INFORMATION TECHNOLOGY / GIS	0.00	2.00	4.50	5.50	1.00
TOTALS	9.40	10.00	12.75	13.50	0.75

DEPARTMENT BUDGET SUMMARY

<i>DIVISION EXPENDITURES</i>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Change
ADMINISTRATION	\$ 408,009	\$ 435,159	\$ 395,378	\$ 345,841	\$ 375,842	-4.9%
HUMAN RESOURCES	\$ 458,626	\$ 424,516	\$ 455,425	\$ 385,240	\$ 610,015	33.9%
ECONOMIC DEVELOPMENT	\$ 233,395	\$ 274,959	\$ 297,088	\$ 173,062	\$ 270,368	-9.0%
CITY CLERK	\$ 425,803	\$ 455,050	\$ 457,314	\$ 442,709	\$ 475,428	4.0%
PUBLIC INFORMATION	\$ 35,037	\$ 22,858	\$ 12,470	\$ 12,308	\$ 11,900	-4.6%
INFORMATION TECHNOLOGY / GIS	\$ 582,274	\$ 866,621	\$ 1,457,234	\$ 1,301,188	\$ 1,468,889	0.8%
TOTALS	\$ 2,143,143	\$ 2,479,163	\$ 3,074,909	\$ 2,660,348	\$ 3,212,442	4.5%

<i>EXPENDITURE CATEGORIES</i>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Total
Salaries	\$ 843,433	\$ 995,745	\$ 1,181,767	\$ 955,035	\$ 1,365,161	42.5%
Retirement	\$ 39,461	\$ 48,321	\$ 70,937	\$ 51,363	\$ 78,156	2.4%
Pension Obligation	\$ 43,987	\$ 60,164	\$ 48,564	\$ 48,095	\$ 57,184	1.8%
Workers Comp	\$ 4,331	\$ 7,204	\$ 13,739	\$ 6,489	\$ 8,363	0.3%
OPEB	\$ 47,952	\$ 55,125	\$ 33,395	\$ 33,395	\$ 69,361	2.2%
Med/Den/Life Ins	\$ 110,049	\$ 119,403	\$ 170,267	\$ 93,053	\$ 217,294	6.8%
SUI	\$ 2,451	\$ 2,659	\$ 3,502	\$ 3,497	\$ 2,940	0.1%
FICA	\$ 55,858	\$ 69,373	\$ 86,413	\$ 65,953	\$ 99,637	3.1%
Insurance	\$ 17,162	\$ 42,279	\$ 1,946	\$ 1,946	\$ 2,500	0.1%
Materials & Supplies	\$ 60,121	\$ 218,121	\$ 387,214	\$ 426,059	\$ 243,542	7.6%
Advertising	\$ 70,678	\$ 54,266	\$ 54,500	\$ 79,600	\$ 56,200	1.7%
Communications	\$ 79,355	\$ 77,870	\$ 101,395	\$ 63,573	\$ 75,600	2.4%
Equipment Maintenance	\$ 162,491	\$ 2,736	\$ -	\$ -	\$ -	0.0%
Lease Expense	\$ 200	\$ 200	\$ 200	\$ 200	\$ 500	0.0%
Taxes	\$ -	\$ 7,837	\$ 9,000	\$ 2,200	\$ -	0.0%
Professional Services	\$ 497,810	\$ 552,012	\$ 616,734	\$ 594,054	\$ 586,760	18.3%
Membership/Dues	\$ 24,466	\$ 33,796	\$ 38,619	\$ 32,336	\$ 38,944	1.2%
Equipment	\$ 27,722	\$ -	\$ -	\$ -	\$ -	0.0%
Training/Travel/Conf/Mtgs	\$ 26,486	\$ 22,408	\$ 64,950	\$ 21,500	\$ 43,200	1.3%
Facade Preservation Program	\$ 29,130	\$ 34,403	\$ 9,442	\$ -	\$ -	0.0%
Renewals & Warranties	\$ -	\$ 75,239	\$ 182,325	\$ 182,000	\$ 267,100	8.3%
TOTALS	\$ 2,143,143	\$ 2,479,163	\$ 3,074,909	\$ 2,660,348	\$ 3,212,442	100.0%

CITY MANAGER'S OFFICE

Fiscal Year 2021-22

<i>FUNDING SOURCES</i>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Change
#100 - General Fund	\$ 267,510	\$ 299,024	\$ 304,838	\$ 169,762	\$ 370,628	21.6%
#221 - Streets Fund Gas Tax	\$ 906	\$ -	\$ -	\$ -	\$ -	0.0%
#223 - Street Fund	\$ 2,385	\$ 25,898	\$ 55,419	\$ 48,799	\$ 58,016	100.0%
#248 - Development Svcs Fund	\$ 9,807	\$ 25,897	\$ 25,750	\$ 18,265	\$ 27,250	100.0%
#261 - CDBG Grants	\$ 5,826	\$ 8,368	\$ 25,000	\$ 25,000	\$ 10,000	-60.0%
#264 - Cal Home Grants	\$ 3,281	\$ 3,588	\$ 10,000	\$ 5,000	\$ 4,800	100.0%
#267 - HOME Grants	\$ 4,374	\$ 4,941	\$ -	\$ 5,000	\$ 4,800	100.0%
#540 - Capital Improvements	\$ 29,130	\$ 34,403	\$ 9,442	\$ -	\$ -	-100.0%
#600 - Internal Service Fund	\$ 1,807,734	\$ 2,025,250	\$ 2,397,381	\$ 2,263,993	\$ 2,363,594	-1.4%
#710 - Water Fund	\$ 4,998	\$ 25,897	\$ 100,712	\$ 50,357	\$ 201,987	100.0%
#720 - Wastewater Fund	\$ 4,476	\$ 25,897	\$ 100,712	\$ 49,904	\$ 118,687	100.0%
#730 - Solid Waste Fund	\$ 1,934	\$ -	\$ 45,655	\$ 24,268	\$ 52,680	100.0%
#750 - Airport Fund	\$ 784	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 2,143,143	\$ 2,479,163	\$ 3,074,909	\$ 2,660,348	\$ 3,212,442	4.5%

CITY MANAGER'S OFFICE

ADMINISTRATION Fiscal Year 2021-22

POSITION INFORMATION

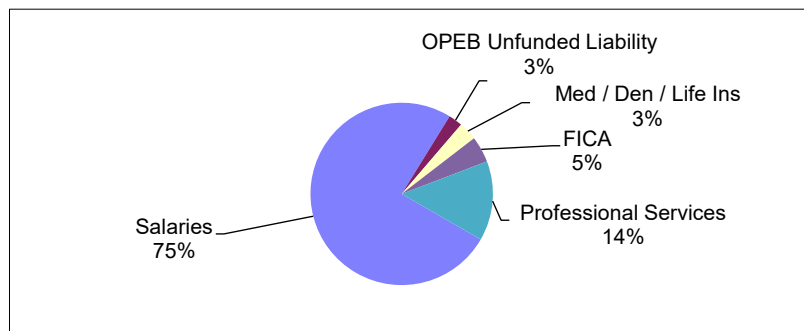
AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
City Manager	1.00	1.00	1.00	1.00	-
Executive Assistant	1.00	1.00	1.00	1.00	-
TOTALS	2.00	2.00	2.00	2.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 284,183	\$ 272,551	\$ 279,135	\$ 265,653	\$ 266,999	\$ (12,136)	-4.3%
Retirement	\$ 7,792	\$ 7,418	\$ 16,991	\$ 8,271	\$ 8,759	\$ (8,232)	-48.4%
Pension Obligation	\$ 14,514	\$ 19,856	\$ 344	\$ 210	\$ 324	\$ (20)	-5.8%
Workers Comp	\$ 1,174	\$ 2,090	\$ 1,140	\$ 1,140	\$ 1,122	\$ (18)	-1.6%
OPEB Unfunded Liability	\$ 11,988	\$ 12,250	\$ 6,072	\$ 6,072	\$ 11,560	\$ 5,488	90.4%
Med / Den / Life Ins	\$ 19,404	\$ 10,718	\$ 11,123	\$ 10,505	\$ 11,607	\$ 484	4.4%
SUI	\$ 711	\$ 476	\$ 476	\$ 476	\$ 420	\$ (56)	-11.8%
FICA	\$ 14,299	\$ 15,783	\$ 16,214	\$ 15,264	\$ 16,425	\$ 211	1.3%
Insurance	\$ 5,295	\$ 12,892	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 111	\$ 213	\$ 15,625	\$ 11,300	\$ 1,150	\$ (14,475)	-92.6%
Communications	\$ 1,240	\$ 1,648	\$ 1,821	\$ 5,450	\$ 2,076	\$ 255	14.0%
Professional Services	\$ 16,723	\$ 37,529	\$ 26,000	\$ 20,000	\$ 50,000	\$ 24,000	92.3%
Membership/Dues	\$ 750	\$ 67	\$ 2,795	\$ 1,000	\$ 2,900	\$ 105	3.8%
Training/Travel/Conf/Mtgs	\$ 697	\$ 7,265	\$ 8,200	\$ 500	\$ 2,500	\$ (5,700)	-69.5%
Facade Preservation Program	\$ 29,130	\$ 34,403	\$ 9,442	\$ -	\$ -	\$ (9,442)	0.0%
TOTALS	\$ 408,009	\$ 435,159	\$ 395,378	\$ 345,841	\$ 375,842	\$ (19,536)	-4.9%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
#100 - General Fund	\$ 14,323	\$ 21,097	\$ 16,000	\$ 11,000	\$ 35,000	\$ 19,000	9.3%
#540 - Capital Improvements	\$ 29,130	\$ 34,403	\$ 9,442	\$ -	\$ -	\$ (9,442)	0.0%
#600 - Internal Service Fund	\$ 364,557	\$ 379,659	\$ 369,936	\$ 334,841	\$ 340,842	\$ (29,094)	90.7%
TOTALS	\$ 408,009	\$ 435,159	\$ 395,378	\$ 345,841	\$ 375,842	\$ (19,536)	100.0%

TOP FIVE EXPENDITURES



CITY MANAGER'S OFFICE

HUMAN RESOURCES Fiscal Year 2021-22

POSITION INFORMATION

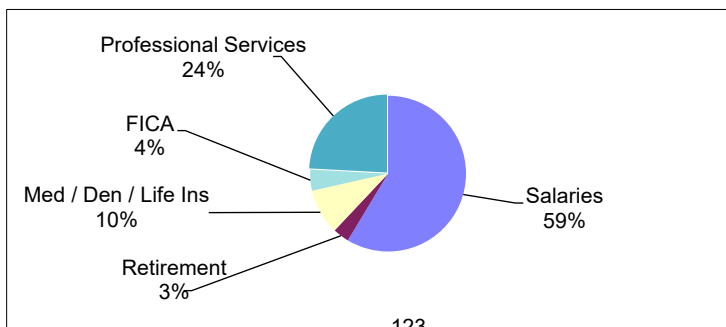
AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Human Resources Director	-	-	-	1.00	1.00
Human Resources Manager	1.00	1.00	1.00	-	-1.00
Human Resources Sr Administrative Analyst	0.25	1.00	1.00	1.00	-
Human Resources Analyst I	-	-	-	1.00	1.00
Human Resources Analyst I -Seasonal	2.00	-	0.50	-	-0.50
Human Resources Tech - Seasonal	0.50	0.50	0.25	-	-0.25
TOTALS	3.75	2.50	2.75	3.00	0.25

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 276,856	\$ 229,078	\$ 267,672	\$ 228,227	\$ 335,706	\$ 68,034	25.4%
Retirement	\$ 12,392	\$ 11,667	\$ 13,206	\$ 12,744	\$ 19,382	\$ 6,176	46.8%
Pension Obligation	\$ 476	\$ 660	\$ 944	\$ 944	\$ 1,160	\$ 216	22.9%
Workers Comp	\$ 683	\$ 664	\$ 1,117	\$ 1,139	\$ 1,410	\$ 293	26.2%
OPEB Unfunded Liability	\$ 17,982	\$ 12,250	\$ 6,072	\$ 6,072	\$ 11,560	\$ 5,488	90.4%
Med / Den / Life Ins	\$ 38,057	\$ 29,831	\$ 34,449	\$ 23,422	\$ 54,127	\$ 19,678	57.1%
SUI	\$ 1,016	\$ 525	\$ 952	\$ 983	\$ 630	\$ (322)	-33.8%
FICA	\$ 20,816	\$ 17,407	\$ 20,477	\$ 17,391	\$ 25,021	\$ 4,544	22.2%
Insurance	\$ 5,741	\$ 14,586	\$ 1,946	\$ 1,946	\$ 2,500	\$ 554	28.5%
Materials & Supplies	\$ 3,421	\$ 1,321	\$ 1,937	\$ 800	\$ 2,240	\$ 303	15.6%
Advertising	\$ 1,805	\$ 975	\$ 6,500	\$ 3,500	\$ 6,700	\$ 200	3.1%
Communications	\$ 1,523	\$ 1,206	\$ 1,200	\$ 1,288	\$ 1,200	\$ -	0.0%
Professional Services	\$ 72,485	\$ 102,310	\$ 85,934	\$ 81,284	\$ 138,360	\$ 52,426	61.0%
Membership/Dues	\$ 720	\$ 209	\$ 3,719	\$ 3,000	\$ 3,719	\$ -	0.0%
Training/Travel/Conf/Mtgs	\$ 4,653	\$ 1,827	\$ 9,300	\$ 2,500	\$ 6,300	\$ (3,000)	-32.3%
TOTALS	\$ 458,626	\$ 424,516	\$ 455,425	\$ 385,240	\$ 610,015	\$ 154,590	33.9%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#100 - General Fund	\$ 7,688	\$ 19,865	\$ 19,650	\$ 15,000	\$ 57,760	\$ 38,110	9.5%
#600 - Internal Service Fund	\$ 450,938	\$ 404,651	\$ 435,775	\$ 370,240	\$ 552,255	\$ 116,480	90.5%
TOTALS	\$ 458,626	\$ 424,516	\$ 455,425	\$ 385,240	\$ 610,015	\$ 154,590	100.0%

TOP FIVE EXPENDITURES



CITY MANAGER'S OFFICE

ECONOMIC DEVELOPMENT Fiscal Year 2021-22

POSITION INFORMATION

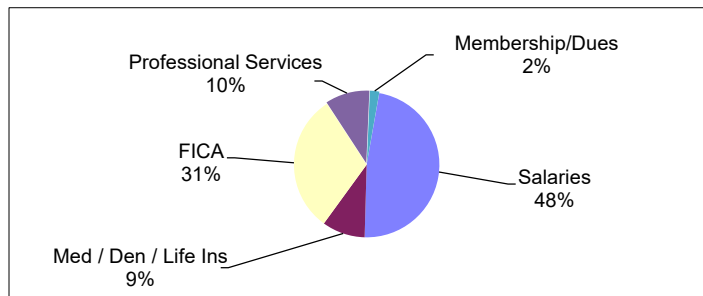
AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Economic Development Manager	1.00	1.00	1.00	1.00	-
Seasonal Intern	0.50	0.50	0.50	-	-0.50
TOTALS	1.50	1.50	1.50	1.00	-0.50

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 112,423	\$ 116,053	\$ 104,504	\$ 25,406	\$ 113,632	\$ 9,128	8.7%
Retirement	\$ 4,318	\$ 4,576	\$ 5,418	\$ 319	\$ 6,584	\$ 1,166	21.5%
Pension Obligation	\$ 31	\$ 64	\$ 172	\$ 105	\$ 162	\$ (10)	-5.8%
Workers Comp	\$ 1,603	\$ 1,801	\$ 2,612	\$ 97	\$ 477	\$ (2,135)	-81.7%
OPEB Unfunded Liability	\$ 5,994	\$ 6,125	\$ 3,036	\$ 3,036	\$ 5,780	\$ 2,744	90.4%
Med / Den / Life Ins	\$ 19,908	\$ 20,236	\$ 21,377	\$ 2,103	\$ 22,808	\$ 1,431	6.7%
SUI	\$ 238	\$ 299	\$ 408	\$ 45	\$ 210	\$ (198)	-48.5%
FICA	\$ 8,346	\$ 8,610	\$ 9,142	\$ 1,897	\$ 8,693	\$ (449)	-4.9%
Materials & Supplies	\$ 48	\$ -	\$ 6,500	\$ -	\$ 1,500	\$ (5,000)	0.0%
Insurance	\$ 2,210	\$ 5,409	\$ -	\$ -	\$ -	\$ -	0.0%
Advertising	\$ 6,415	\$ 7,700	\$ 6,000	\$ 34,100	\$ 6,500	\$ 500	8.3%
Communications	\$ 1,656	\$ 1,725	\$ 1,719	\$ 238	\$ 1,572	\$ (147)	-8.6%
Taxes	\$ -	\$ 7,837	\$ 9,000	\$ 2,200	\$ -	\$ (9,000)	100.0%
Lease Expense	\$ 200	\$ 200	\$ 200	\$ 200	\$ 500	\$ 300	150.0%
Professional Services	\$ 38,092	\$ 59,001	\$ 85,000	\$ 82,180	\$ 73,400	\$ (11,600)	-13.6%
Membership/Dues	\$ 21,560	\$ 26,298	\$ 24,250	\$ 20,636	\$ 23,550	\$ (700)	-2.9%
Training /Travel / Conf / Mtgs	\$ 10,353	\$ 9,024	\$ 17,750	\$ 500	\$ 5,000	\$ (12,750)	-71.8%
TOTALS	\$ 233,395	\$ 274,959	\$ 297,088	\$ 173,062	\$ 270,368	\$ (26,720)	-9.0%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#100 - General Fund	\$ 219,914	\$ 258,062	\$ 262,088	\$ 138,062	\$ 250,768	\$ (11,320)	92.8%
#261 - CDBG Grants	\$ 5,826	\$ 8,368	\$ 25,000	\$ 25,000	\$ 10,000	\$ (15,000)	3.7%
#264 - Cal Home Grants	\$ 3,281	\$ 3,588	\$ 10,000	\$ 5,000	\$ 4,800	\$ (5,200)	1.8%
#267 - HOME Grants	\$ 4,374	\$ 4,941	\$ -	\$ 5,000	\$ 4,800	\$ 4,800	1.8%
TOTALS	\$ 233,395	\$ 274,958	\$ 297,088	\$ 173,062	\$ 270,368	\$ (26,720)	100.0%

TOP FIVE EXPENDITURES



CITY MANAGER'S OFFICE

CITY CLERK Fiscal Year 2021-22

POSITION INFORMATION

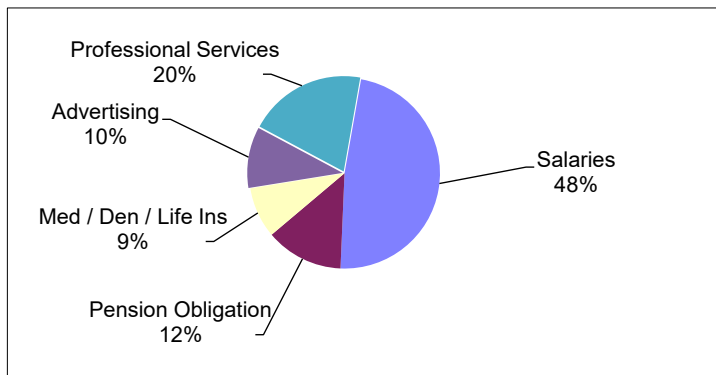
AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
City Clerk	1.00	1.00	1.00	1.00	-
Deputy City Clerk	1.00	1.00	1.00	1.00	-
TOTALS	2.00	2.00	2.00	2.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 162,808	\$ 169,377	\$ 169,949	\$ 165,918	\$ 199,070	\$ 29,121	17.1%
Retirement	\$ 14,803	\$ 16,975	\$ 19,024	\$ 18,264	\$ 22,284	\$ 3,260	17.1%
Pension Obligation	\$ 28,966	\$ 39,584	\$ 46,416	\$ 46,416	\$ 54,728	\$ 8,312	17.9%
Workers Comp	\$ 733	\$ 490	\$ 708	\$ 715	\$ 836	\$ 128	18.1%
OPEB Unfunded Liability	\$ 11,988	\$ 12,250	\$ 6,072	\$ 6,072	\$ 11,560	\$ 5,488	90.4%
Med / Den / Life Ins	\$ 31,420	\$ 31,933	\$ 33,678	\$ 29,896	\$ 35,807	\$ 2,129	6.3%
SUI	\$ 476	\$ 476	\$ 476	\$ 529	\$ 420	\$ (56)	-11.8%
FICA	\$ 11,883	\$ 12,408	\$ 13,001	\$ 12,099	\$ 15,228	\$ 2,227	17.1%
Insurance	\$ 3,696	\$ 9,391	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 5,227	\$ 3,262	\$ 652	\$ 500	\$ 652	\$ -	0.0%
Advertising	\$ 62,458	\$ 45,591	\$ 42,000	\$ 42,000	\$ 43,000	\$ 1,000	2.4%
Communications	\$ 1,141	\$ 1,258	\$ 1,563	\$ 1,030	\$ 1,068	\$ (495)	-31.7%
Professional Services	\$ 78,668	\$ 108,096	\$ 116,000	\$ 115,470	\$ 83,000	\$ (33,000)	-28.4%
Membership/Dues	\$ 752	\$ 453	\$ 875	\$ 800	\$ 875	\$ -	0.0%
Training/Travel/Conf/Mtgs	\$ 10,783	\$ 3,507	\$ 6,900	\$ 3,000	\$ 6,900	\$ -	0.0%
TOTALS	\$ 425,803	\$ 455,050	\$ 457,314	\$ 442,709	\$ 475,428	\$ 18,114	4.0%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#600 - Internal Service Fund	\$ 425,803	\$ 455,050	\$ 457,314	\$ 442,709	\$ 475,428	\$ 18,114	100.0%
TOTALS	\$ 425,803	\$ 455,050	\$ 457,314	\$ 442,709	\$ 475,428	\$ 18,114	100.0%

TOP FIVE EXPENDITURES



CITY MANAGER'S OFFICE

PUBLIC INFORMATION Fiscal Year 2021-22

POSITION INFORMATION

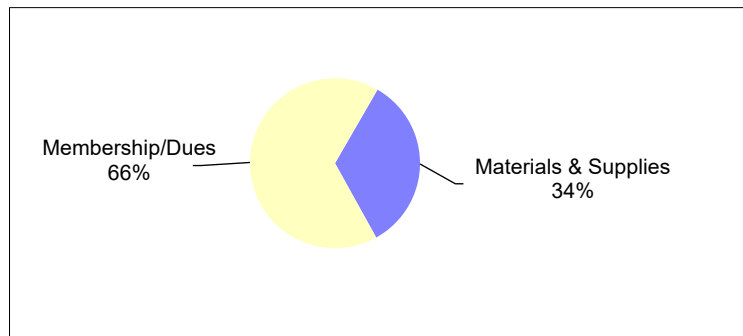
AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Administrative Analyst/PIO	0.15	-	-	-	-
TOTALS	0.15	0.00	0.00	0.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Materials & Supplies	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -	0.0%
Insurance	\$ 220	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Communications	\$ -	\$ 8	\$ 1,190	\$ 288	\$ -	\$ (1,190)	-100.0%
Professional Services	\$ 34,133	\$ 16,080	\$ -	\$ 5,120	\$ -	\$ -	0.0%
Membership/Dues	\$ 684	\$ 6,770	\$ 6,980	\$ 6,900	\$ 7,900	\$ 920	13.2%
Training / Travel / Conf / Mtgs	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ (300)	-100.0%
TOTALS	\$ 35,037	\$ 22,858	\$ 12,470	\$ 12,308	\$ 11,900	\$ (570)	-4.6%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#600 - Internal Service Fund	\$ 35,037	\$ 22,858	\$ 12,470	\$ 12,308	\$ 11,900	\$ (570)	100.0%
TOTALS	\$ 35,037	\$ 22,858	\$ 12,470	\$ 12,308	\$ 11,900	\$ (570)	100.0%

TOP FIVE EXPENDITURES



CITY MANAGER'S OFFICE

INFORMATION TECHNOLOGY / GIS

Fiscal Year 2021-22

POSITION INFORMATION

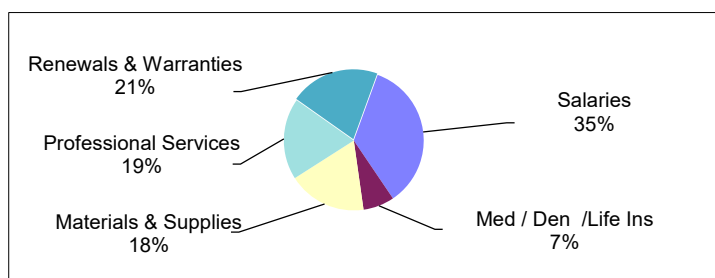
AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Information Systems / GIS Manager	-	1.00	1.00	1.00	-
GIS Analyst I / II	-	1.00	2.00	2.00	-
IT Technician II	-	-	1.00	2.00	1.00
GIS Technician - Seasonal	-	-	0.50	0.50	-
TOTALS	0.00	2.00	4.50	5.50	1.00

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 7,162	\$ 208,687	\$ 360,507	\$ 269,831	\$ 449,754	\$ 89,247	25%
Retirement	\$ 157	\$ 7,684	\$ 16,298	\$ 11,765	\$ 21,147	\$ 4,849	30%
Pension Obligation	\$ -	\$ -	\$ 688	\$ 420	\$ 810	\$ 122	18%
Workers Comp	\$ 138	\$ 2,160	\$ 8,162	\$ 3,398	\$ 4,518	\$ (3,644)	-45%
OPEB Unfunded Liability	\$ -	\$ 12,250	\$ 12,143	\$ 12,143	\$ 28,901	\$ 16,758	138%
Med / Den /Life Ins	\$ 1,260	\$ 26,684	\$ 69,640	\$ 27,127	\$ 92,945	\$ 23,305	33%
SUI	\$ 10	\$ 882	\$ 1,190	\$ 1,464	\$ 1,260	\$ 70	6%
FICA	\$ 514	\$ 15,166	\$ 27,579	\$ 19,302	\$ 34,270	\$ 6,691	24%
Materials & Supplies	\$ 51,313	\$ 213,326	\$ 358,500	\$ 413,459	\$ 234,000	\$ (124,500)	-35%
Communications	\$ 73,795	\$ 72,024	\$ 93,902	\$ 55,279	\$ 69,684	\$ (24,218)	-26%
Equipment Maintenance	\$ 162,491	\$ 2,736	\$ -	\$ -	\$ -	\$ -	0%
Professional Services	\$ 257,710	\$ 228,998	\$ 303,800	\$ 290,000	\$ 242,000	\$ (61,800)	-20%
Renewals & Warranties	\$ -	\$ 75,239	\$ 182,325	\$ 182,000	\$ 267,100	\$ 84,775	46%
Training/Travel/Conf/Mtgs	\$ -	\$ 784	\$ 22,500	\$ 15,000	\$ 22,500	\$ -	0%
Equipment	\$ 27,722	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTALS	\$ 582,274	\$ 866,621	\$ 1,457,234	\$ 1,301,188	\$ 1,468,889	\$ 11,655	0.8%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#100 - General Fund	\$ 25,585	\$ -	\$ 7,100	\$ 5,700	\$ 27,100	\$ 20,000	2%
#221 - Streets Fund Gas Tax	\$ 906	\$ -	\$ -	\$ -	\$ -	\$ -	0%
#223 - Street Fund	\$ 2,385	\$ 25,898	\$ 55,419	\$ 48,799	\$ 58,016	\$ 2,597	4%
#248 - Development Svcs Fund	\$ 9,807	\$ 25,897	\$ 25,750	\$ 18,265	\$ 27,250	\$ 1,500	2%
#600 - Internal Service Fund	\$ 531,399	\$ 763,032	\$ 1,121,886	\$ 1,103,895	\$ 983,169	\$ (138,717)	67%
#710 - Water Fund	\$ 4,998	\$ 25,897	\$ 100,712	\$ 50,357	\$ 201,987	\$ 101,275	14%
#720 - Wastewater Fund	\$ 4,476	\$ 25,897	\$ 100,712	\$ 49,904	\$ 118,687	\$ 17,975	8%
#730 - Solid Waste Fund	\$ 1,934	\$ -	\$ 45,655	\$ 24,268	\$ 52,680	\$ 7,025	4%
#750 - Airport Fund	\$ 784	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTALS	\$ 582,274	\$ 866,621	\$ 1,457,234	\$ 1,301,188	\$ 1,468,889	\$ 11,655	100.0%

TOP FIVE EXPENDITURES





Finance Department



Coyote Pond Park and Trails, by Geoffrey Hancock— 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.

2021-22 Goals

- **Fiscal Sustainability:** Implement modern citywide Accounting Software
- **Fiscal Sustainability:** Continue to Implement the City's Business Process Improvement Plan, Policies & Procedure Updates and 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

2020-21 Accomplishments

- Reduced audit findings from three to two
- Refinanced CFD 2006-1 bond, saving City taxpayers over \$320 per year on their annual property taxes
- Implemented new purchasing guidelines
- Continued to carryout and improve City internal controls throughout the COVID-19 pandemic
- Began cross training on both the payroll and accounts payable functions.

FINANCE

Fiscal Year 2021-22

AUTHORIZED POSITION INFORMATION

DIVISION	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
ADMINISTRATION	3.00	3.00	2.00	2.00	-
BUDGET/PURCHASING	2.00	2.00	2.00	2.00	-
FINANCE / ACCOUNTING	5.25	6.00	6.00	6.00	-
UTILITY BILLING	4.00	5.00	5.00	5.00	-
TOTALS	14.25	16.00	15.00	15.00	0.00

DEPARTMENT BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Change
ADMINISTRATION	\$ 381,336	\$ 330,752	\$ 366,840	\$ 326,151	\$ 374,843	2.2%
BUDGET/PURCHASING	\$ 474,524	\$ 484,828	\$ 528,919	\$ 520,099	\$ 530,568	0.3%
FINANCE / ACCOUNTING	\$ 1,786,007	\$ 1,953,025	\$ 1,912,363	\$ 1,994,167	\$ 2,138,848	11.8%
UTILITY BILLING	\$ 771,349	\$ 790,263	\$ 892,008	\$ 941,080	\$ 874,498	-2.0%
TOTALS	\$ 3,413,216	\$ 3,558,869	\$ 3,700,130	\$ 3,781,497	\$ 3,918,757	5.9%

EXPENDITURE CATEGORIES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Total
Salaries	\$ 1,080,614	\$ 994,189	\$ 1,162,886	\$ 1,052,045	\$ 1,163,889	29.7%
Retirement	\$ 66,193	\$ 65,197	\$ 95,623	\$ 82,336	\$ 90,286	2.3%
Pension Obligation	\$ 147,776	\$ 158,941	\$ 187,167	\$ 186,767	\$ 220,463	5.6%
Workers Comp	\$ 4,074	\$ 2,845	\$ 4,763	\$ 4,763	\$ 4,861	0.1%
OPEB Unfunded Liability	\$ 83,917	\$ 91,874	\$ 45,539	\$ 45,539	\$ 86,699	2.2%
Med/Den/Life Ins	\$ 168,072	\$ 161,312	\$ 199,372	\$ 202,156	\$ 218,611	5.6%
Retiree Medical	\$ 662,699	\$ 776,457	\$ 821,047	\$ 867,740	\$ 867,740	22.1%
SUI	\$ 4,445	\$ 4,009	\$ 3,571	\$ 3,571	\$ 3,150	0.1%
FICA	\$ 82,812	\$ 73,345	\$ 88,140	\$ 77,378	\$ 88,548	2.3%
Insurance	\$ 26,638	\$ 60,477	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 87,265	\$ 89,928	\$ 125,100	\$ 124,700	\$ 110,500	2.8%
Fuel and Oil	\$ 1,188	\$ 986	\$ -	\$ 300	\$ -	0.0%
Communications	\$ 5,786	\$ 7,191	\$ 6,923	\$ 16,208	\$ 8,570	0.2%
Lease Expense	\$ 53,387	\$ 41,930	\$ 43,700	\$ 43,700	\$ 49,200	1.3%
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 9,436	0.2%
Professional Services	\$ 773,116	\$ 865,929	\$ 727,667	\$ 758,304	\$ 645,811	16.5%
Credit Card Fees				\$ 142,435	\$ 147,306	3.8%
County Collection Fees	\$ 150,385	\$ 161,542	\$ 164,892	\$ 162,355	\$ 171,692	4.4%
Membership/Dues	\$ 1,660	\$ 1,063	\$ 9,840	\$ 5,400	\$ 18,595	0.5%
Training/Travel/Conf/Mtgs	\$ 13,189	\$ 1,656	\$ 13,900	\$ 5,800	\$ 13,400	0.3%
TOTALS	\$ 3,413,216	\$ 3,558,869	\$ 3,700,130	\$ 3,781,497	\$ 3,918,757	100.0%

FINANCE

Fiscal Year 2021-22

<i>FUNDING SOURCES</i>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Change
#100 - General Fund	\$ 398,313	\$ 434,619	\$ 414,885	\$ 516,165	\$ 528,135	27.3%
#223 - Street Fund	\$ 16,854	\$ 26,585	\$ 35,217	\$ 39,777	\$ 39,777	12.9%
#225 - Water Connection	\$ 62,728	\$ -	\$ -	\$ -	\$ -	0.0%
#240 - PFE Transportation	\$ 2,149	\$ -	\$ -	\$ -	\$ -	0.0%
#248 - Development Svcs Fund	\$ 136,688	\$ 134,231	\$ 12,964	\$ 134,850	\$ 134,850	940.2%
#270 - 278 L&L / CFD	\$ 36,364	\$ 37,604	\$ 40,816	\$ 39,822	\$ 39,463	-3.3%
#284 - Successor Agency	\$ 8,327	\$ -	\$ -	\$ -	\$ -	0.0%
#285 - Maintenance CFD	\$ -	\$ 4,066	\$ 6,724	\$ 6,724	\$ 6,800	1.1%
#600 - Internal Service Fund	\$ 1,832,525	\$ 1,929,252	\$ 2,139,664	\$ 1,973,634	\$ 2,156,353	0.8%
#710 - Water Fund	\$ 297,566	\$ 281,267	\$ 314,829	\$ 304,780	\$ 307,215	-2.4%
#711 - Water Capital Replacement	\$ 2,149	\$ -	\$ -	\$ -	\$ -	0.0%
#715 - Water Non Operations	\$ 1,075	\$ -	\$ -	\$ -	\$ -	0.0%
#720 - Wastewater Fund	\$ 267,366	\$ 308,585	\$ 318,302	\$ 346,792	\$ 317,295	-0.3%
#730 - Solid Waste Fund	\$ 299,498	\$ 343,738	\$ 355,395	\$ 372,674	\$ 342,380	-3.7%
#740 - Transit Fund	\$ 32,419	\$ 40,172	\$ 41,875	\$ 26,524	\$ 26,524	-36.7%
#750 - Airport Fund	\$ 19,195	\$ 18,750	\$ 19,459	\$ 19,755	\$ 19,965	\$ 210
TOTALS	\$ 3,413,216	\$ 3,558,869	\$ 3,700,130	\$ 3,781,497	\$ 3,918,757	5.9%

FINANCE

ADMINISTRATION Fiscal Year 2021-22

POSITION INFORMATION

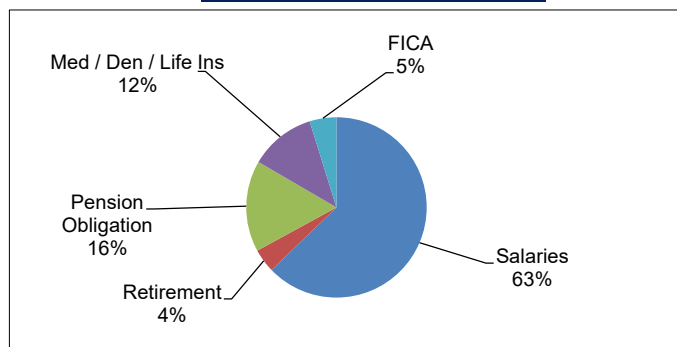
AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Director	1.00	1.00	1.00	1.00	-
Financial Analyst	-	-	-	-	-
Senior Administrative Analyst	1.00	1.00	-	-	-
Administrative Analyst	1.00	1.00	1.00	1.00	-
TOTALS	3.00	3.00	2.00	2.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 214,180	\$ 148,634	\$ 225,847	\$ 204,345	\$ 210,141	\$ (15,706)	-7.0%
Retirement	\$ 13,568	\$ 8,718	\$ 25,281	\$ 14,236	\$ 14,247	\$ (11,034)	-43.6%
Pension Obligation	\$ 28,966	\$ 39,584	\$ 46,416	\$ 46,416	\$ 54,728	\$ 8,312	17.9%
Workers Comp	\$ 436	\$ 389	\$ 942	\$ 942	\$ 882	\$ (60)	-6.4%
OPEB Unfunded Liability	\$ 11,988	\$ 12,250	\$ 6,072	\$ 6,072	\$ 11,560	\$ 5,488	90.4%
Med / Den / Life Ins	\$ 20,154	\$ 21,529	\$ 42,885	\$ 36,213	\$ 39,486	\$ (3,399)	-7.9%
SUI	\$ 701	\$ 447	\$ 476	\$ 476	\$ 420	\$ (56)	-11.8%
FICA	\$ 19,157	\$ 10,884	\$ 16,381	\$ 14,955	\$ 16,076	\$ (305)	-1.9%
Insurance	\$ 4,514	\$ 11,699	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 1,009	\$ 2,245	\$ -	\$ -	\$ -	\$ -	0.0%
Communications	\$ 811	\$ 376	\$ 1,200	\$ 356	\$ 612	\$ (588)	-49.0%
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 9,436	\$ 9,436	0.0%
Professional Services	\$ 61,340	\$ 73,793	\$ 1,340	\$ 2,140	\$ 14,000	\$ 12,660	944.8%
Membership/Dues	\$ 400	\$ 205	\$ -	\$ -	\$ 755	\$ 755	0.0%
Training/Travel/Conf/Mtgs	\$ 4,113	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	0.0%
TOTALS	\$ 381,336	\$ 330,752	\$ 366,840	\$ 326,151	\$ 374,843	\$ 8,003	2.2%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#100 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#275 - 278 CFD	\$ -	\$ -	\$ 1,340	\$ 1,340	\$ -	\$ (1,340)	0.0%
#600 - Internal Services	\$ 323,424	\$ 278,331	\$ 365,500	\$ 325,011	\$ 365,407	\$ (93)	97.5%
#710 - Water Fund	\$ 18,472	\$ 1,128	\$ -	\$ -	\$ -	\$ -	0.0%
#720 - Wastewater Fund	\$ 19,720	\$ 25,865	\$ -	\$ -	\$ 9,156	\$ 9,156	2.4%
#730 - Solid Waste Fund	\$ 19,720	\$ 25,428	\$ -	\$ -	\$ 70	\$ 70	0.0%
#750 - Airport Fund	\$ -	\$ -	\$ -	\$ -	\$ 210	\$ 210	0.1%
TOTALS	\$ 381,336	\$ 330,752	\$ 366,840	\$ 326,351	\$ 374,843	\$ 8,003	100.0%

TOP FIVE EXPENDITURES



FINANCE

BUDGET/PURCHASING

Fiscal Year 2021-22

POSITION INFORMATION

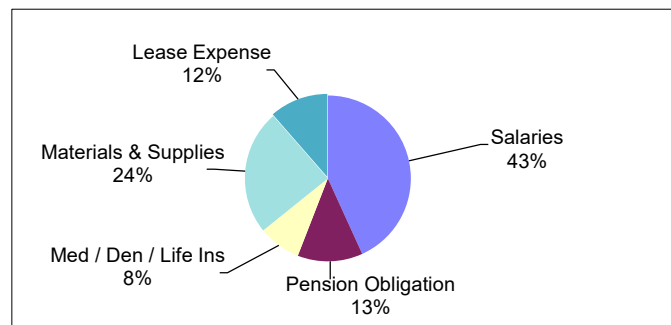
AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Purchasing Manager	1.00	-	-	-	-
Budget Manager	-	-	1.00	1.00	-
Senior Administrative Analyst	-	1.00	-	-	-
Purchasing Officer II	1.00	1.00	1.00	1.00	-
TOTALS	2.00	2.00	2.00	2.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 189,519	\$ 193,751	\$ 192,047	\$ 186,302	\$ 186,120	\$ (5,927)	-3.1%
Retirement	\$ 15,944	\$ 19,044	\$ 20,938	\$ 20,206	\$ 20,778	\$ (160)	-0.8%
Pension Obligation	\$ 28,966	\$ 39,584	\$ 46,416	\$ 46,416	\$ 54,728	\$ 8,312	17.9%
Workers Comp	\$ 838	\$ 556	\$ 780	\$ 780	\$ 779	\$ (1)	-0.1%
OPEB Unfunded Liability	\$ 11,988	\$ 12,250	\$ 6,072	\$ 6,072	\$ 11,560	\$ 5,488	90.4%
Med / Den / Life Ins	\$ 35,585	\$ 35,202	\$ 38,216	\$ 31,848	\$ 35,830	\$ (2,386)	-6.2%
SUI	\$ 476	\$ 476	\$ 476	\$ 476	\$ 420	\$ (56)	-11.8%
FICA	\$ 13,826	\$ 14,135	\$ 14,692	\$ 13,565	\$ 14,200	\$ (492)	-3.3%
Insurance	\$ 3,907	\$ 10,424	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 81,139	\$ 81,484	\$ 119,000	\$ 119,000	\$ 105,000	\$ (14,000)	-11.8%
Fuel and Oil	\$ 1,188	\$ 986	\$ -	\$ 300	\$ -	\$ -	0.0%
Communications	\$ 4,226	\$ 5,998	\$ 4,967	\$ 14,205	\$ 3,638	\$ (1,329)	-26.8%
Lease Expense	\$ 53,387	\$ 41,930	\$ 43,700	\$ 43,700	\$ 49,200	\$ 5,500	12.6%
Professional Services	\$ 32,646	\$ 28,559	\$ 32,800	\$ 32,829	\$ 31,500	\$ (1,300)	-4.0%
Membership/Dues	\$ 438	\$ 449	\$ 8,415	\$ 4,000	\$ 16,415	\$ 8,000	95.1%
Training/Travel/Conf/Mtgs	\$ 451		\$ 400	\$ 400	\$ 400	\$ -	0.0%
TOTALS	\$ 474,524	\$ 484,828	\$ 528,919	\$ 520,099	\$ 530,568	\$ 1,649	0.3%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#600 - Internal Service Fund	\$ 474,524	\$ 484,828	\$ 528,919	\$ 520,099	\$ 530,568	\$ 1,649	100.0%
TOTALS	\$ 474,524	\$ 484,828	\$ 528,919	\$ 520,099	\$ 530,568	\$ 1,649	100.0%

TOP FIVE EXPENDITURES



FINANCE

FINANCE / ACCOUNTING

Fiscal Year 2021-22

POSITION INFORMATION

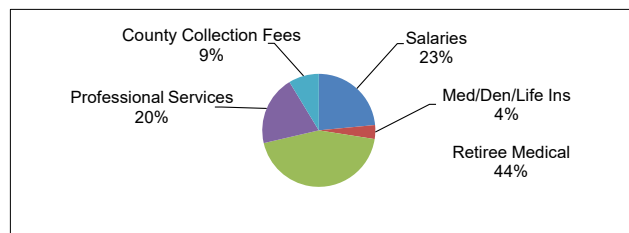
AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Accounting Manager	1.00	1.00	1.00	1.00	-
Accountant I / II / Senior	2.25	2.00	2.00	2.00	-
Administrative Analyst	-	2.00	2.00	2.00	-
Payroll Technician	1.00	1.00	1.00	1.00	-
A/P Specialist	1.00	-	-	-	-
TOTALS	5.25	6.00	6.00	6.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 397,356	\$ 361,309	\$ 441,530	\$ 370,985	\$ 464,360	\$ 22,830	5.2%
Retirement	\$ 16,321	\$ 14,079	\$ 26,326	\$ 22,130	\$ 27,947	\$ 1,621	6.2%
Pension Obligation	\$ 29,176	\$ 20,268	\$ 24,368	\$ 24,100	\$ 28,592	\$ 4,224	17.3%
Workers Comp	\$ 1,599	\$ 1,057	\$ 1,817	\$ 1,817	\$ 1,928	\$ 111	6.1%
OPEB Unfunded Liability	\$ 29,970	\$ 36,750	\$ 18,216	\$ 18,216	\$ 34,680	\$ 16,464	90.4%
Med/Den/Life Ins	\$ 53,319	\$ 49,136	\$ 57,506	\$ 67,969	\$ 78,602	\$ 21,096	36.7%
Retiree Medical	\$ 662,699	\$ 776,457	\$ 821,047	\$ 867,740	\$ 867,740	\$ 46,693	5.7%
SUI	\$ 1,959	\$ 1,470	\$ 1,428	\$ 1,428	\$ 1,260	\$ (168)	-11.8%
FICA	\$ 29,589	\$ 27,158	\$ 33,777	\$ 27,922	\$ 35,111	\$ 1,334	3.9%
Insurance	\$ 11,468	\$ 24,985	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 4,277	\$ 5,379	\$ 4,600	\$ 4,600	\$ 4,000	\$ (600)	-13.0%
Professional Services	\$ 388,444	\$ 471,371	\$ 306,431	\$ 393,335	\$ 394,211	\$ 87,780	28.6%
County Collection Fees	\$ 150,385	\$ 161,542	\$ 164,892	\$ 162,355	\$ 171,692	\$ 6,800	4.1%
Credit Card Fees	\$ -	\$ -	\$ -	\$ 26,170	\$ 18,300	\$ 18,300	100.0%
Membership/Dues	\$ 822	\$ 409	\$ 1,425	\$ 1,400	\$ 1,425	\$ -	0.0%
Training/Travel/Conf/Mtgs	\$ 8,625	\$ 1,656	\$ 9,000	\$ 4,000	\$ 9,000	\$ -	0.0%
TOTALS	\$ 1,786,007	\$ 1,953,025	\$ 1,912,363	\$ 1,994,167	\$ 2,138,848	\$ 226,485	11.8%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#100 - General Fund	\$ 398,313	\$ 434,619	\$ 414,885	\$ 516,165	\$ 528,135	\$ 113,250	24.7%
#223 - Street Fund	\$ 16,854	\$ 26,585	\$ 35,217	\$ 39,777	\$ 39,777	\$ 4,560	1.9%
#225 - Water Connection	\$ 62,728	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#240 - PFE Transportation	\$ 2,149	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#248 - Development Svcs Fund	\$ 136,688	\$ 134,231	\$ 12,964	\$ 134,850	\$ 134,850	\$ 121,886	6.3%
#270 - 278 L&L / CFD	\$ 36,364	\$ 37,604	\$ 39,476	\$ 38,482	\$ 39,463	\$ (13)	1.8%
#284 - Successor Agency	\$ 8,327	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#285 - Maintenance CFD	\$ -	\$ 4,066	\$ 6,724	\$ 6,724	\$ 6,800	\$ 76	0.3%
#600 - Internal Service Fund	\$ 963,583	\$ 1,165,985	\$ 1,245,245	\$ 1,128,724	\$ 1,260,378	\$ 15,133	58.9%
#710 - Water Fund	\$ 22,024	\$ 16,031	\$ 17,409	\$ 14,533	\$ 14,533	\$ (2,876)	0.7%
#711 - Water Capital Replacement	\$ 2,149	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#715 - Water Non Operations	\$ 1,075	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#720 - Wastewater Fund	\$ 24,653	\$ 19,713	\$ 21,008	\$ 17,501	\$ 17,501	\$ (3,507)	0.8%
#730 - Solid Waste Fund	\$ 59,486	\$ 55,269	\$ 58,101	\$ 51,132	\$ 51,132	\$ (6,969)	2.4%
#740 - Transit Fund	\$ 32,419	\$ 40,172	\$ 41,875	\$ 26,524	\$ 26,524	\$ (15,351)	1.2%
#750 - Airport Fund	\$ 19,195	\$ 18,750	\$ 19,459	\$ 19,755	\$ 19,755	\$ 296	0.9%
TOTALS	\$ 1,786,007	\$ 1,953,025	\$ 1,912,363	\$ 1,994,167	\$ 2,138,848	\$ 226,485	100.0%

TOP FIVE EXPENDITURES



FINANCE

UTILITY BILLING Fiscal Year 2021-22

POSITION INFORMATION

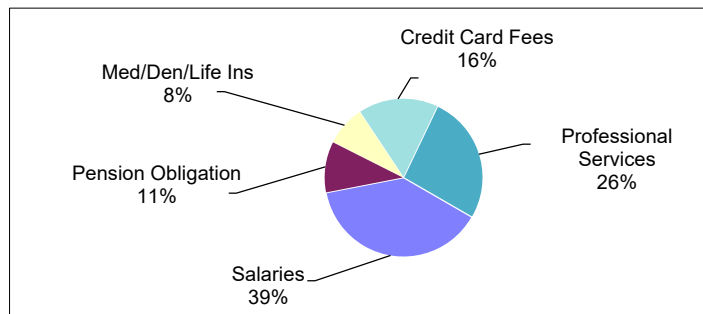
AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Customer Services Supervisor	1.00	1.00	1.00	1.00	-
Account Clerk I / II / Senior	2.00	4.00	4.00	4.00	-
Office Assistant II	1.00	-	-	-	-
TOTALS	4.00	5.00	5.00	5.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 279,559	\$ 290,495	\$ 303,462	\$ 290,413	\$ 303,268	\$ (194)	-0.1%
Retirement	\$ 20,360	\$ 23,356	\$ 23,078	\$ 25,764	\$ 27,314	\$ 4,236	18.4%
Pension Obligation	\$ 60,669	\$ 59,505	\$ 69,967	\$ 69,835	\$ 82,415	\$ 12,448	17.8%
Workers Comp	\$ 1,202	\$ 842	\$ 1,224	\$ 1,224	\$ 1,272	\$ 48	3.9%
OPEB Unfunded Liability	\$ 29,971	\$ 30,624	\$ 15,179	\$ 15,179	\$ 28,899	\$ 13,720	90.4%
Med/Den/Life Ins	\$ 59,014	\$ 55,444	\$ 60,765	\$ 66,126	\$ 64,693	\$ 3,928	6.5%
SUI	\$ 1,309	\$ 1,617	\$ 1,191	\$ 1,191	\$ 1,050	\$ (141)	-11.8%
FICA	\$ 20,240	\$ 21,169	\$ 23,290	\$ 20,936	\$ 23,161	\$ (129)	-0.6%
Insurance	\$ 6,749	\$ 13,368	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 840	\$ 820	\$ 1,500	\$ 1,100	\$ 1,500	\$ -	100.0%
Communications	\$ 749	\$ 817	\$ 756	\$ 1,647	\$ 4,320	\$ 3,564	471.4%
Credit Card Fees	\$ -	\$ -	\$ -	\$ 116,265	\$ 129,006	\$ 129,006	100.0%
Professional Services	\$ 290,686	\$ 292,206	\$ 387,096	\$ 330,000	\$ 206,100	\$ (180,996)	-46.8%
Training/Travel/Conf/Mtgs	\$ -	\$ -	\$ 4,500	\$ 1,400	\$ 1,500	\$ (3,000)	-66.7%
TOTALS	\$ 771,349	\$ 790,263	\$ 892,008	\$ 941,080	\$ 874,498	\$ (17,510)	-2.0%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#600 - Internal Service Fund	\$ 70,994	\$ 107	\$ -	\$ -	\$ -	\$ -	0.0%
#710 - Water Fund	\$ 257,070	\$ 264,108	\$ 297,420	\$ 290,247	\$ 292,682	\$ (4,738)	33.5%
#720 - Wastewater Fund	\$ 222,993	\$ 263,007	\$ 297,294	\$ 329,291	\$ 290,638	\$ (6,656)	33.2%
#730 - Solid Waste Fund	\$ 220,292	\$ 263,041	\$ 297,294	\$ 321,542	\$ 291,178	\$ (6,116)	33.3%
TOTALS	\$ 771,349	\$ 790,263	\$ 892,008	\$ 941,080	\$ 874,498	\$ (17,510)	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 conclusion of the Fire Department's Shared Services Agreement with the City of Rocklin, the Lincoln Chief of Police now serves as a Public Safety Chief, overseeing both the Police and Fire Departments 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:



4. Undertake activities and maintain systems as mandated by state and federal law, such as:

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

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

All police operations are housed in a central police facility at 770 7th Street which includes a public lobby and counter. The delivery of uniformed police field services is facilitated by a fleet of specialized patrol and support vehicles.

The police department has approximately 20 volunteers who support the department's operations and provide a variety of community safety programs.



Police Department

2021-22 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:** Complete the warehouse expansion project
- **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 an Unmanned Aerial Vehicle available on every shift 24/7

2020-21 Accomplishments

- Entered into a service and maintenance agreement for radio services with Placer County Radio Services Group.
- Completed the radio project upgrade.

POLICE DEPARTMENT

Fiscal Year 2021-22

AUTHORIZED POSITION INFORMATION

DIVISION	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
SUPPORT SERVICES and OPERATIONS	32.50	32.00	34.00	39.50	5.50
TOTALS	32.50	32.00	34.00	39.50	5.50

DEPARTMENT BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Change
SUPPORT SERVICES and OPERATIONS	\$ 5,771,417	\$ 6,625,066	\$ 6,747,620	\$ 6,412,499	\$ 7,859,132	16.5%
TOTALS	\$ 5,771,417	\$ 6,625,066	\$ 6,747,620	\$ 6,412,499	\$ 7,859,132	16.5%

EXPENDITURE CATEGORIES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Total
Salaries	\$ 3,491,625	\$ 3,945,236	\$ 4,010,501	\$ 3,792,784	\$ 4,521,164	57.5%
Retirement	\$ 425,726	\$ 494,819	\$ 571,671	\$ 493,133	\$ 633,965	8.1%
Pension Obligation	\$ 270,124	\$ 349,245	\$ 397,035	\$ 396,901	\$ 477,672	6.1%
Workers Comp	\$ 75,676	\$ 90,209	\$ 117,798	\$ 168,729	\$ 149,376	1.9%
OPEB Unfunded Liability	\$ 191,808	\$ 196,000	\$ 100,188	\$ 100,188	\$ 208,080	2.6%
Med/Den/Life Ins	\$ 379,284	\$ 352,908	\$ 424,545	\$ 343,073	\$ 546,812	7.0%
SUI	\$ 8,609	\$ 8,759	\$ 8,092	\$ 9,693	\$ 8,190	0.1%
FICA	\$ 253,685	\$ 285,923	\$ 282,777	\$ 270,161	\$ 321,216	4.1%
Insurance	\$ 71,646	\$ 175,784	\$ -	\$ 500	\$ 305	0.0%
Materials & Supplies	\$ 48,860	\$ 65,309	\$ 111,021	\$ 110,000	\$ 156,500	2.0%
Fuel and Oil	\$ 63,801	\$ 53,289	\$ 48,000	\$ 53,000	\$ 52,000	0.7%
Uniforms	\$ 14,694	\$ 21,683	\$ 20,000	\$ 20,000	\$ 34,500	0.4%
Communications	\$ 86,018	\$ 81,509	\$ 101,504	\$ 95,773	\$ 113,161	1.4%
Credit Card Fees	\$ -	\$ -	\$ -	\$ 500	\$ 305	0.0%
Utilities	\$ 33,695	\$ 40,886	\$ 42,276	\$ 56,031	\$ 54,000	0.7%
Lease Expense	\$ 41,461	\$ 41,443	\$ 3,050	\$ 3,050	\$ 3,048	0.0%
Professional Services	\$ 257,190	\$ 340,515	\$ 419,099	\$ 419,000	\$ 466,315	5.9%
Booking / Admin Fees	\$ 24,570	\$ 1,635	\$ 13,080	\$ 3,000	\$ 31,540	0.4%
Membership/Dues	\$ 3,700	\$ 2,785	\$ 3,270	\$ 3,270	\$ 3,270	0.0%
Training/Travel/Conf/Mtgs	\$ 19,285	\$ 18,936	\$ 21,000	\$ 21,000	\$ 25,000	0.3%
Capital Outlay	\$ 9,961	\$ 58,193	\$ 52,713	\$ 52,713	\$ 52,713	0.7%
TOTALS	\$ 5,771,417	\$ 6,625,066	\$ 6,747,620	\$ 6,412,499	\$ 7,859,132	100.0%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Change
#100 - General Fund	\$ 5,621,939	\$ 6,402,684	\$ 6,583,720	\$ 6,201,278	\$ 6,693,776	1.7%
#101 - Public Safety Tax Share	\$ -	\$ -	\$ -	\$ -	\$ 976,112	100.0%
#253 - SLES	\$ 139,517	\$ 130,000	\$ 130,000	\$ 182,448	\$ 169,804	30.6%
#278 - Police & Fire CFD	\$ -	\$ 34,189	\$ 33,900	\$ 28,773	\$ 19,440	100.0%
#610 - Vehicle/Equip Replace	\$ 9,961	\$ 58,193	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 5,771,417	\$ 6,625,066	\$ 6,747,620	\$ 6,412,499	\$ 7,859,132	16.5%

POLICE DEPARTMENT

SUPPORT SERVICES and OPERATIONS Fiscal Year 2021-22

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Public Safety Chief	1.00	0.50	0.50	0.50	-
Police Lieutenant	-	1.00	1.00	1.00	-
Police Sergeant	5.50	4.50	4.50	4.00	-0.50
Police Officer	17.00	17.00	19.00	23.00	4.00
Community Service Officer	1.00	1.00	1.00	1.00	-
Police Records Supervisor / Clerk	-	-	-	-	-
Public Safety Dispatcher I / II / Senior	6.00	6.00	6.00	8.00	2.00
Confidential Secretary	1.00	-	-	-	-
Admin Analyst II / PIO	1.00	2.00	2.00	2.00	-
TOTALS	32.50	32.00	34.00	39.50	5.50

BUDGET SUMMARY

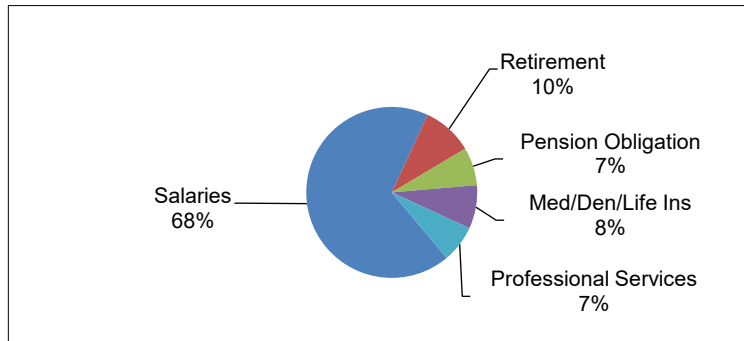
EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 3,491,625	\$ 3,945,236	\$ 4,010,501	\$ 3,792,784	\$ 4,521,164	\$ 510,663	12.7%
Retirement	\$ 425,726	\$ 494,819	\$ 571,671	\$ 493,133	\$ 633,965	\$ 62,294	10.9%
Pension Obligation	\$ 270,124	\$ 349,245	\$ 397,035	\$ 396,901	\$ 477,672	\$ 80,637	20.3%
Workers Comp	\$ 75,676	\$ 90,209	\$ 117,798	\$ 168,729	\$ 149,376	\$ 31,578	26.8%
OPEB Unfunded Liability	\$ 191,808	\$ 196,000	\$ 100,188	\$ 100,188	\$ 208,080	\$ 107,892	107.7%
Med/Den/Life Ins	\$ 379,284	\$ 352,908	\$ 424,545	\$ 343,073	\$ 546,812	\$ 122,267	28.8%
SUI	\$ 8,609	\$ 8,759	\$ 8,092	\$ 9,693	\$ 8,190	\$ 98	1.2%
FICA	\$ 253,685	\$ 285,923	\$ 282,777	\$ 270,161	\$ 321,216	\$ 38,439	13.6%
Insurance	\$ 71,646	\$ 175,784	\$ -	\$ 500	\$ 305	\$ 305	0.0%
Materials & Supplies	\$ 48,860	\$ 65,309	\$ 111,021	\$ 110,000	\$ 156,500	\$ 45,479	41.0%
Fuel and Oil	\$ 63,801	\$ 53,289	\$ 48,000	\$ 53,000	\$ 52,000	\$ 4,000	8.3%
Uniforms	\$ 14,694	\$ 21,683	\$ 20,000	\$ 20,000	\$ 34,500	\$ 14,500	72.5%
Communications	\$ 86,018	\$ 81,509	\$ 101,504	\$ 95,773	\$ 113,161	\$ 11,657	11.5%
Credit Card Fees	\$ -	\$ -	\$ -	\$ 500	\$ 305	\$ 305	0.0%
Utilities	\$ 33,695	\$ 40,886	\$ 42,276	\$ 56,031	\$ 54,000	\$ 11,724	27.7%
Lease Expense	\$ 41,461	\$ 41,443	\$ 3,050	\$ 3,050	\$ 3,048	\$ (2)	-0.1%
Professional Services	\$ 257,190	\$ 340,515	\$ 419,099	\$ 419,000	\$ 466,315	\$ 47,216	11.3%
Booking / Admin Fees	\$ 24,570	\$ 1,635	\$ 13,080	\$ 3,000	\$ 31,540	\$ 18,460	141.1%
Membership/Dues	\$ 3,700	\$ 2,785	\$ 3,270	\$ 3,270	\$ 3,270	\$ -	0.0%
Training/Travel/Conf/Mtgs	\$ 19,285	\$ 18,936	\$ 21,000	\$ 21,000	\$ 25,000	\$ 4,000	19.0%
Capital Outlay	\$ 9,961	\$ 58,193	\$ 52,713	\$ 52,713	\$ 52,713	\$ -	0.0%
TOTALS	\$ 5,771,417	\$ 6,625,066	\$ 6,747,620	\$ 6,412,499	\$ 7,859,132	\$ 1,111,512	16.5%

POLICE DEPARTMENT

SUPPORT SERVICES and OPERATIONS Fiscal Year 2021-22

<i>FUNDING SOURCES</i>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#100 - General Fund	\$ 5,621,939	\$ 6,402,684	\$ 6,583,720	\$ 6,201,278	\$ 6,693,776	\$ 110,056	85.2%
#101 - Public Safety Tax Share	\$ -	\$ -	\$ -	\$ -	\$ 976,112	\$ 976,112	12.4%
#253 - SLES Grant	\$ 139,517	\$ 130,000	\$ 130,000	\$ 182,448	\$ 169,804	\$ 39,804	2.2%
#278 - Police & Fire CFD	\$ -	\$ 34,189	\$ 33,900	\$ 28,773	\$ 19,440	\$ (14,460)	0.2%
#610 - Vehicle/Equip Replace	\$ 9,961	\$ 58,193	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 5,771,417	\$ 6,625,066	\$ 6,747,620	\$ 6,412,499	\$ 7,859,132	\$ 1,111,512	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 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.

2021-22 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 FEMA SAFER Grant Application is approved.
- **Organization Efficiency and Team Cohesion:** Recruit/Hire/Complete a promotional process and establish eligibility lists for vacant positions and planned retirements.
- **Organization Efficiency and Team Cohesion:** Maintain existing operation levels and facility functionality.
- **Organization Efficiency and Team Cohesion:** Continue with the implementation and development of the Fire Department Policy/Procedures Manual.
- **Organization Efficiency and Team Cohesion:** Continue to improve communication equipment within the department.
- **Infrastructure:** Continue to provide adequate Personal Protective Equipment to personnel.
- **Infrastructure:** Continue to provide preventative maintenance, and for the maintenance and calibration of various fireground and EMS equipment .

2020-21 Accomplishments

- Submitted FEMA SAFER Grant Application in an effort to bring staffing levels up to NFPA 1710 levels within the department.
- Successfully navigated the complexity and rapid onset of the COVID-19 Pandemic.
- Replaced Wildland PPE for all staff

FIRE DEPARTMENT

Fiscal Year 2021-22

AUTHORIZED POSITION INFORMATION

<i>DIVISION</i>	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
ADMINISTRATION	-	0.50	0.50	0.50	-
OPERATIONS	20.00	20.00	20.00	21.00	1.00
TOTALS	20.00	20.50	20.50	21.50	1.00

DEPARTMENT BUDGET SUMMARY

<i>DIVISION EXPENDITURES</i>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Change
ADMINISTRATION	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	0.0%
OPERATIONS	\$ 5,484,236	\$ 5,733,211	\$ 5,839,433	\$ 5,804,439	\$ 6,067,472	3.9%
TOTALS	\$ 5,504,484	\$ 5,753,459	\$ 5,859,681	\$ 5,824,687	\$ 6,087,720	3.9%

<i>EXPENDITURE CATEGORIES</i>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Total
Salaries	\$ 3,038,398	\$ 3,274,010	\$ 3,494,128	\$ 3,472,378	\$ 3,382,902	55.6%
Retirement	\$ 373,867	\$ 425,697	\$ 464,318	\$ 451,047	\$ 502,571	8.3%
Pension Obligation	\$ 176,982	\$ 228,589	\$ 285,855	\$ 285,855	\$ 347,472	5.7%
Workers Comp	\$ 140,686	\$ 167,403	\$ 225,113	\$ 227,764	\$ 217,215	3.6%
OPEB Annual Liability	\$ 119,880	\$ 122,500	\$ 60,720	\$ 60,720	\$ 115,600	1.9%
Med/Den/Life Ins	\$ 367,971	\$ 373,941	\$ 393,248	\$ 376,703	\$ 445,927	7.3%
SUI	\$ 4,995	\$ 4,907	\$ 5,236	\$ 5,400	\$ 4,410	0.1%
FICA	\$ 202,315	\$ 214,726	\$ 198,656	\$ 220,365	\$ 192,854	3.2%
Insurance	\$ 61,959	\$ 154,700	\$ -	\$ 3,977	\$ 4,375	0.1%
Materials & Supplies	\$ 141,047	\$ 197,912	\$ 148,036	\$ 145,550	\$ 230,950	3.8%
Fuel and Oil	\$ 36,534	\$ 31,519	\$ 36,000	\$ 36,000	\$ 36,000	0.6%
Uniforms / Clothing	\$ 31,350	\$ 28,882	\$ 43,500	\$ 40,000	\$ 49,500	0.8%
Communications	\$ 43,444	\$ 46,795	\$ 33,744	\$ 49,728	\$ 31,536	0.5%
Utilities	\$ 58,481	\$ 53,264	\$ 57,069	\$ 64,992	\$ 64,400	1.1%
Professional Services	\$ 461,058	\$ 151,778	\$ 199,770	\$ 197,000	\$ 247,200	4.1%
Membership/Dues	\$ 890	\$ 715	\$ 1,920	\$ 1,860	\$ 2,140	0.0%
Training / Travel / Meetings	\$ 12,809	\$ 4,926	\$ 34,520	\$ 7,500	\$ 34,820	0.6%
Equipment	\$ 53,986	\$ 52,150	\$ -	\$ -	\$ -	0.0%
Capital Lease	\$ 157,586	\$ 198,798	\$ 157,600	\$ 157,600	\$ 157,600	2.6%
Debt Service	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	0.3%
TOTALS	\$ 5,504,484	\$ 5,753,459	\$ 5,859,681	\$ 5,824,687	\$ 6,087,720	100.0%

<i>FUNDING SOURCES</i>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Change
#100 - General Fund	\$ 5,219,416	\$ 5,393,697	\$ 5,744,433	\$ 5,709,439	\$ 5,967,472	3.9%
#242 - PFE - Fire	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	0.0%
#248 - Development Svcs	\$ 63,972	\$ 88,566	\$ 95,000	\$ 95,000	\$ 100,000	5.3%
#610 - Vehicle/Equip Fund	\$ 200,848	\$ 250,948	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 5,504,484	\$ 5,753,459	\$ 5,859,681	\$ 5,824,687	\$ 6,087,720	3.9%

FIRE DEPARTMENT

ADMINISTRATION Fiscal Year 2021-22

DEPARTMENTAL OVERVIEW

POSITION INFORMATION

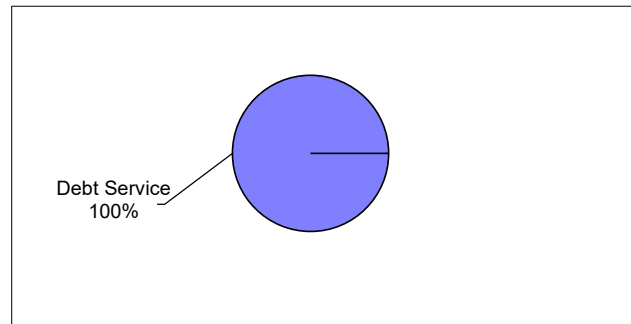
AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Public Safety Chief	-	0.50	0.50	0.50	-
TOTALS	-	0.50	0.50	0.50	-

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% 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 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% 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 2021-22

POSITION INFORMATION

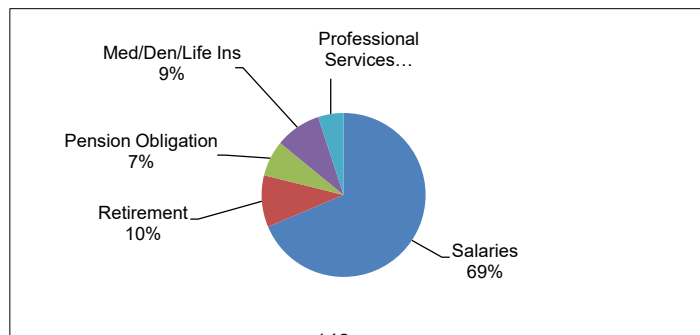
AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Battalion Chief	2.00	2.00	2.00	3.00	1.00
Fire Captain	9.00	9.00	9.00	9.00	-
Fire Engineer	9.00	9.00	9.00	9.00	-
TOTALS	20.00	20.00	20.00	21.00	1.00

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 3,038,398	\$ 3,274,010	\$ 3,494,128	\$ 3,472,378	\$ 3,382,902	\$ (111,226)	-3.2%
Retirement	\$ 373,867	\$ 425,697	\$ 464,318	\$ 451,047	\$ 502,571	\$ 38,253	8.2%
Pension Obligation	\$ 176,982	\$ 228,589	\$ 285,855	\$ 285,855	\$ 347,472	\$ 61,617	21.6%
Workers Comp	\$ 140,686	\$ 167,403	\$ 225,113	\$ 227,764	\$ 217,215	\$ (7,898)	-3.5%
OPEB Annual Liability	\$ 119,880	\$ 122,500	\$ 60,720	\$ 60,720	\$ 115,600	\$ 54,880	90.4%
Med/Den/Life Ins	\$ 367,971	\$ 373,941	\$ 393,248	\$ 376,703	\$ 445,927	\$ 52,679	13.4%
SUI	\$ 4,995	\$ 4,907	\$ 5,236	\$ 5,400	\$ 4,410	\$ (826)	-15.8%
FICA	\$ 202,315	\$ 214,726	\$ 198,656	\$ 220,365	\$ 192,854	\$ (5,802)	-2.9%
Insurance	\$ 61,959	\$ 154,700	\$ -	\$ 3,977	\$ 4,375	\$ 4,375	100.0%
Materials & Supplies	\$ 141,047	\$ 197,912	\$ 148,036	\$ 145,550	\$ 230,950	\$ 82,914	56.0%
Fuel and Oil	\$ 36,534	\$ 31,519	\$ 36,000	\$ 36,000	\$ 36,000	\$ -	0.0%
Uniforms / Clothing	\$ 31,350	\$ 28,882	\$ 43,500	\$ 40,000	\$ 49,500	\$ 6,000	13.8%
Communications	\$ 43,444	\$ 46,795	\$ 33,744	\$ 49,728	\$ 31,536	\$ (2,208)	-6.5%
Utilities	\$ 58,481	\$ 53,264	\$ 57,069	\$ 64,992	\$ 64,400	\$ 7,331	12.8%
Professional Services	\$ 461,058	\$ 151,778	\$ 199,770	\$ 197,000	\$ 247,200	\$ 47,430	23.7%
Membership/Dues	\$ 890	\$ 715	\$ 1,920	\$ 1,860	\$ 2,140	\$ 220	11.5%
Training / Travel / Meetings	\$ 12,809	\$ 4,926	\$ 34,520	\$ 7,500	\$ 34,820	\$ 300	0.9%
Capital Lease	\$ 157,586	\$ 198,798	\$ 157,600	\$ 157,600	\$ 157,600	\$ -	0.0%
Equipment	\$ 53,986	\$ 52,150	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 5,484,236	\$ 5,733,211	\$ 5,839,433	\$ 5,804,439	\$ 6,067,472	\$ 228,039	3.9%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#100 - General Fund	\$ 5,219,416	\$ 5,393,697	\$ 5,744,433	\$ 5,709,439	\$ 5,967,472	\$ 223,039	98.4%
#248 - Development Svcs	\$ 63,972	\$ 88,566	\$ 95,000	\$ 95,000	\$ 100,000	\$ 5,000	1.6%
#610 - Vehicle/Equip Fund	\$ 200,848	\$ 250,948	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 5,484,236	\$ 5,733,211	\$ 5,839,433	\$ 5,804,439	\$ 6,067,472	\$ 228,039	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.



Twelve Bridges Library

2021-22 Goals

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

- **Organization Efficiency/Team Cohesion:** Successfully transition to joint-use and support the new student body of Twelve Bridges High School.
- **Organizational Efficiency:** Redesign the Library's web presence, ensuring that residents are able to easily and intuitively access Library services online.
- **Organizational Efficiency:** Identify a community currently underserved by the library, and develop and implement an outreach program to this community.

2020-21 Accomplishments

- The Library successfully migrated to a new integrated library system (ILS), dramatically increasing staff efficiency and providing improved services to the community.
- Library staff offered over 400 online events and classes, with a total of over 8000 attendees. Many of these events were existing library programs that library staff adapted to offer online, ensuring continuity of library services throughout the pandemic. This continuity was especially important in the Homework Help program for school-aged children, which provided one-on-one virtual tutoring throughout the school year.
- The Library completed major preparations for the opening of the co-located Twelve Bridges High School, including developing a new schedule, implementing procedures for student library cards, and revising library policies.
- The Library remained safe and responsive throughout the COVID-19 pandemic, continuing to expand services as feasible without having any COVID-19 infections or exposures in the Library.
- The Library responded to the needs of the community and increased equity and access to the Library by eliminating overdue fines.

LIBRARY

Fiscal Year 2021-22

AUTHORIZED POSITION INFORMATION

DIVISION	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
TWELVE BRIDGES LIBRARY	5.71	5.86	5.86	6.66	0.80
TOTALS	5.71	5.86	5.86	6.66	0.80

DEPARTMENT BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Change
TWELVE BRIDGES LIBRARY	\$ 668,583	\$ 781,332	\$ 808,829	\$ 643,640	\$ 772,728	-4.5%
TOTALS	\$ 668,583	\$ 781,332	\$ 808,829	\$ 643,640	\$ 772,728	-4.5%

EXPENDITURE CATEGORIES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Total
Salaries	\$ 273,566	\$ 301,464	\$ 307,099	\$ 277,069	\$ 347,771	45.0%
Retirement	\$ 11,499	\$ 13,795	\$ 16,656	\$ 14,605	\$ 16,020	2.1%
Pension Obligation	\$ 14,606	\$ 20,048	\$ 24,412	\$ 23,943	\$ 28,498	3.7%
Workers Comp	\$ 719	\$ 860	\$ 984	\$ 1,077	\$ 1,461	0.2%
OPEB Unfunded Liability	\$ 29,970	\$ 30,625	\$ 15,180	\$ 15,180	\$ 28,900	3.7%
Med/Den/Life Ins	\$ 42,568	\$ 45,313	\$ 54,632	\$ 46,613	\$ 68,024	8.8%
SUI	\$ 2,436	\$ 2,404	\$ 2,311	\$ 2,478	\$ 2,100	0.3%
FICA	\$ 19,500	\$ 21,213	\$ 23,493	\$ 18,846	\$ 26,605	3.4%
Insurance	\$ 5,787	\$ 15,913	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 19,407	\$ 104,909	\$ 12,300	\$ 11,000	\$ 11,500	1.5%
Collections	\$ 83,997	\$ 75,133	\$ 85,000	\$ 86,000	\$ 85,000	11.0%
Communications	\$ 18,295	\$ 20,028	\$ 19,557	\$ 16,683	\$ 17,464	2.3%
Credit Card Fees	\$ -	\$ -	\$ -	\$ 1,860	\$ 1,414	0.2%
Utilities	\$ 103,838	\$ 98,649	\$ 210,000	\$ 104,506	\$ 104,571	13.5%
Lease Expense	\$ 1,180	\$ 1,180	\$ 2,280	\$ 2,280	\$ -	0.0%
Professional Services	\$ 21,752	\$ 25,178	\$ 26,925	\$ 13,000	\$ 27,100	3.5%
Membership/Dues	\$ 1,014	\$ 2,110	\$ 5,000	\$ 5,000	\$ 3,300	0.4%
Training/Travel/Conf/Mtgs	\$ 2,600	\$ 2,510	\$ 3,000	\$ 3,500	\$ 3,000	0.4%
Capital Outlay	\$ 15,851	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 668,583	\$ 781,332	\$ 808,829	\$ 643,640	\$ 772,728	100.0%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Change
#100 - General Fund	\$ 571,829	\$ 630,414	\$ 728,829	\$ 563,640	\$ 692,728	-5.0%
#244 - Library PFE Fund	\$ 96,754	\$ 150,918	\$ 80,000	\$ 80,000	\$ 80,000	0.0%
TOTALS	\$ 668,583	\$ 781,332	\$ 808,829	\$ 643,640	\$ 772,728	-4.5%

LIBRARY

TWELVE BRIDGES LIBRARY Fiscal Year 2021-22

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Director of Library Services	-	1.00	1.00	1.00	-
Library Manager	0.85	-	-	-	-
Library Coordinator	0.75	0.75	0.75	0.75	-
Librarian	0.88	0.88	0.88	0.88	-
Library Assistant / Clerk	3.23	3.23	3.23	4.03	0.80
TOTALS	5.71	5.86	5.86	6.66	0.80

BUDGET SUMMARY

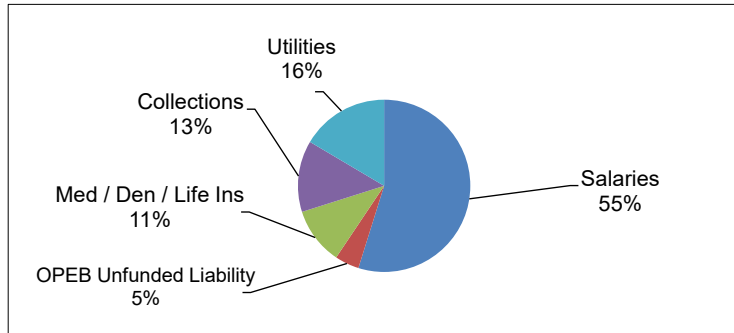
EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 273,566	\$ 301,464	\$ 307,099	\$ 277,069	\$ 347,771	\$ 40,672	13.2%
Retirement	\$ 11,499	\$ 13,795	\$ 16,656	\$ 14,605	\$ 16,020	\$ (636)	-3.8%
Pension Obligation	\$ 14,606	\$ 20,048	\$ 24,412	\$ 23,943	\$ 28,498	\$ 4,086	16.7%
Workers Comp	\$ 719	\$ 860	\$ 984	\$ 1,077	\$ 1,461	\$ 477	48.5%
OPEB Unfunded Liability	\$ 29,970	\$ 30,625	\$ 15,180	\$ 15,180	\$ 28,900	\$ 13,720	90.4%
Med / Den / Life Ins	\$ 42,568	\$ 45,313	\$ 54,632	\$ 46,613	\$ 68,024	\$ 13,392	24.5%
SUI	\$ 2,436	\$ 2,404	\$ 2,311	\$ 2,478	\$ 2,100	\$ (211)	-9.1%
FICA	\$ 19,500	\$ 21,213	\$ 23,493	\$ 18,846	\$ 26,605	\$ 3,112	13.2%
Insurance	\$ 5,787	\$ 15,913	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 19,407	\$ 104,909	\$ 12,300	\$ 11,000	\$ 11,500	\$ (800)	-6.5%
Collections	\$ 83,997	\$ 75,133	\$ 85,000	\$ 86,000	\$ 85,000	\$ -	0.0%
Communications	\$ 18,295	\$ 20,028	\$ 19,557	\$ 16,683	\$ 17,464	\$ (2,093)	-10.7%
Credit Card Fees	\$ -	\$ -	\$ -	\$ 1,860	\$ 1,414	\$ 1,414	100.0%
Utilities	\$ 103,838	\$ 98,649	\$ 210,000	\$ 104,506	\$ 104,571	\$ (105,429)	-50.2%
Lease Expense	\$ 1,180	\$ 1,180	\$ 2,280	\$ 2,280	\$ -	\$ (2,280)	-100.0%
Professional Services	\$ 21,752	\$ 25,178	\$ 26,925	\$ 13,000	\$ 27,100	\$ 175	0.6%
Membership/Dues	\$ 1,014	\$ 2,110	\$ 5,000	\$ 5,000	\$ 3,300	\$ (1,700)	-34.0%
Training/Travel/Conf/Mtgs	\$ 2,600	\$ 2,510	\$ 3,000	\$ 3,500	\$ 3,000	\$ -	0.0%
Capital Outlay	\$ 15,851	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 668,583	\$ 781,332	\$ 808,829	\$ 643,640	\$ 772,728	\$ (36,101)	-4.5%

LIBRARY

TWELVE BRIDGES LIBRARY Fiscal Year 2021-22

<i>FUNDING SOURCES</i>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#100 - General Fund	\$ 571,829	\$ 630,414	\$ 728,829	\$ 563,640	\$ 692,728	\$ (36,101)	89.6%
#244 - Library PFE Fund	\$ 96,754	\$ 150,918	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	10.4%
TOTALS	\$ 668,583	\$ 781,332	\$ 808,829	\$ 643,640	\$ 772,728	\$ (36,101)	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.

2021-22 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.



2020-21 Accomplishments

- Developed and launched a new registration system for rec programs and facility rentals, Civic Rec.
- In the midst of a global pandemic, safely delivered summer, fall & winter Kids Kamp programs, private & semi-private swim lessons, water fitness programs, various youth sports clinics & camps, various community classes, a youth flag football league, and field rentals for dozens of organizations.
- Assisted with food distribution and community outreach during the lockdown.

RECREATION DEPARTMENT

Fiscal Year 2021-22

AUTHORIZED POSITION INFORMATION

DIVISION	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
ADMINISTRATION	1.50	1.50	2.55	1.90	-0.65
ADULT SPORTS	4.35	4.35	4.35	4.30	-
YOUTH SPORTS	12.75	12.75	12.75	15.70	2.95
CAMPS	9.05	11.05	11.05	16.00	4.95
CONTRACT CLASSES	0.25	0.25	0.35	0.50	-
SPECIAL EVENTS	5.05	3.05	2.90	2.50	-0.40
AQUATICS	10.10	10.05	10.05	10.10	0.05
TOTALS	43.05	43.00	44.00	51.00	6.90

DIVISION BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Change
ADMINISTRATION	\$ 275,867	\$ 337,522	\$ 158,738	\$ 136,136	\$ 324,035	104.1%
ADULT SPORTS	\$ 57,503	\$ 41,521	\$ 70,199	\$ 46,129	\$ 91,434	30.2%
YOUTH SPORTS	\$ 148,947	\$ 133,845	\$ 122,202	\$ 90,403	\$ 224,052	83.3%
CAMPS	\$ 215,058	\$ 203,571	\$ 229,676	\$ 171,283	\$ 291,015	26.7%
SPECIAL EVENTS	\$ 67,288	\$ 72,281	\$ 79,487	\$ 59,669	\$ 71,620	-9.9%
CONTRACT CLASSES	\$ 97,056	\$ 82,294	\$ 61,895	\$ 39,338	\$ 113,377	83.2%
AQUATICS	\$ 110,202	\$ 83,377	\$ 75,103	\$ 72,303	\$ 153,976	105.0%
TOTALS	\$ 971,922	\$ 954,410	\$ 797,300	\$ 615,261	\$ 1,269,509	59.2%

EXPENDITURE CATEGORIES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Total
Salaries	\$ 530,508	\$ 494,090	\$ 488,120	\$ 395,320	\$ 675,640	53.2%
Retirement	\$ 15,415	\$ 18,009	\$ 21,821	\$ 16,448	\$ 22,409	1.8%
Pension Obligation	\$ 14,724	\$ 20,360	\$ 23,772	\$ 23,638	\$ 27,908	2.2%
Workers Comp	\$ 6,639	\$ 6,083	\$ 9,342	\$ 6,307	\$ 23,905	1.9%
OPEB Unfunded Liability	\$ 29,970	\$ 30,625	\$ 15,180	\$ 15,150	\$ 28,900	2.3%
Med/Den/Life Ins	\$ 23,669	\$ 42,078	\$ 45,552	\$ 13,855	\$ 70,453	5.5%
SUI	\$ 9,603	\$ 6,634	\$ 7,693	\$ 7,192	\$ 14,050	1.1%
FICA	\$ 40,199	\$ 37,142	\$ 37,151	\$ 24,881	\$ 63,877	5.0%
Insurance	\$ 10,343	\$ 26,341	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 74,163	\$ 59,394	\$ 55,484	\$ 31,560	\$ 90,743	7.1%
Fuel and Oil	\$ 1,539	\$ 1,335	\$ 1,000	\$ 500	\$ 2,000	0.2%
Clothing	\$ 2,405	\$ 1,323	\$ 3,780	\$ 1,850	\$ 3,970	0.3%
Advertising	\$ 38,812	\$ 32,421	\$ 4,265	\$ 2,460	\$ 25,755	2.0%
Communications	\$ 10,386	\$ 11,290	\$ 11,720	\$ 13,127	\$ 10,392	0.8%
Credit Card Fees	\$ -	\$ -	\$ -	\$ 3,503	\$ 11,541	0.9%
Professional Services	\$ 129,088	\$ 130,349	\$ 35,450	\$ 24,500	\$ 156,461	12.3%
Mayors Cup	\$ 24,272	\$ 545	\$ 25,050	\$ 25,100	\$ 15,670	1.2%
Membership/Dues	\$ 6,687	\$ 34,132	\$ 9,320	\$ 8,670	\$ 20,985	1.7%
Training/Travel/Conf/Mtgs	\$ 3,498	\$ 2,257	\$ 2,600	\$ 1,200	\$ 4,850	0.4%
TOTALS	\$ 971,922	\$ 954,410	\$ 797,300	\$ 615,261	\$ 1,269,509	100.0%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Change
#100 - General Fund	\$ 971,922	\$ 954,410	\$ 797,300	\$ 615,261	\$ 1,269,509	59.2%
TOTALS	\$ 971,922	\$ 954,410	\$ 797,300	\$ 615,261	\$ 1,269,509	59.2%

RECREATION DEPARTMENT

ADMINISTRATION Fiscal Year 2021-22

POSITION INFORMATION

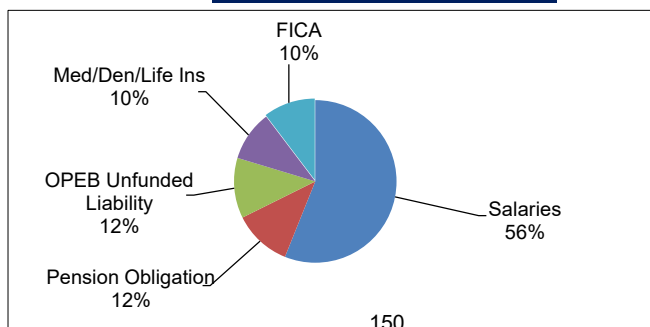
AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Recreation Supervisor / Manager	0.70	0.70	0.70	0.90	0.20
Recreation Coordinator	-	-	-	-	-
Administrative Analyst	0.80	0.80	0.85	-	-0.85
Office Assistant	-	-	-	1.00	1.00
Various Seasonal (Full time equivalent)	-	-	1.00	-	-1.00
TOTALS	1.50	1.50	2.55	1.90	-0.65

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 120,522	\$ 123,532	\$ 69,259	\$ 63,152	\$ 135,092	\$ 65,833	95.1%
Retirement	\$ 7,428	\$ 8,493	\$ 6,863	\$ 6,540	\$ 12,450	\$ 5,587	81.4%
Pension Obligation	\$ 14,724	\$ 20,360	\$ 23,772	\$ 23,638	\$ 27,908	\$ 4,136	17.4%
Workers Comp	\$ 1,113	\$ 1,350	\$ 411	\$ 1,078	\$ 5,132	\$ 4,721	1148.7%
OPEB Unfunded Liability	\$ 29,970	\$ 30,625	\$ 15,180	\$ 15,150	\$ 28,900	\$ 13,720	90.4%
Med/Den/Life Ins	\$ 13,255	\$ 22,153	\$ 19,371	\$ 1,129	\$ 24,102	\$ 4,731	24.4%
SUI	\$ 440	\$ 455	\$ 376	\$ 376	\$ 1,029	\$ 653	173.7%
FICA	\$ 8,984	\$ 9,085	\$ 5,414	\$ 4,831	\$ 24,872	\$ 19,458	359.4%
Insurance	\$ 10,343	\$ 26,341	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 2,690	\$ 1,114	\$ 1,000	\$ 500	\$ 1,000	\$ -	0.0%
Fuel and Oil	\$ 1,539	\$ 1,335	\$ 1,000	\$ 500	\$ 2,000	\$ 1,000	100.0%
Credit Card Fees	\$ -	\$ -	\$ -	\$ 3,503	\$ 5,000	\$ 5,000	100.0%
Clothing	\$ 500	\$ -	\$ -	\$ -	\$ 500	\$ 500	100.0%
Advertising	\$ 38,812	\$ 30,921	\$ 2,250	\$ 1,000	\$ 20,750	\$ 18,500	822.2%
Communications	\$ 7,152	\$ 7,668	\$ 7,692	\$ 9,639	\$ 6,300	\$ (1,392)	-18.1%
Professional Services	\$ -	\$ 22,434	\$ 4,000	\$ 3,500	\$ 22,500	\$ 18,500	462.5%
Mayors Cup	\$ 16,419	\$ 161	\$ -	\$ -	\$ -	\$ -	0.0%
Membership/Dues	\$ 420	\$ 29,510	\$ 2,150	\$ 1,500	\$ 5,500	\$ 3,350	155.8%
Training/Travel/Conf/Mtgs	\$ 1,555	\$ 1,985	\$ -	\$ 100	\$ 1,000	\$ 1,000	100.0%
TOTALS	\$ 275,867	\$ 337,522	\$ 158,738	\$ 136,136	\$ 324,035	\$ 165,297	104.1%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#100 - General Fund	\$ 275,867	\$ 337,522	\$ 158,738	\$ 136,136	\$ 324,035	\$ 165,297	100.0%
TOTALS	\$ 275,867	\$ 337,522	\$ 158,738	\$ 136,136	\$ 324,035	\$ 165,297	100.0%

TOP FIVE EXPENDITURES



RECREATION DEPARTMENT

ADULT SPORTS Fiscal Year 2021-22

POSITION INFORMATION

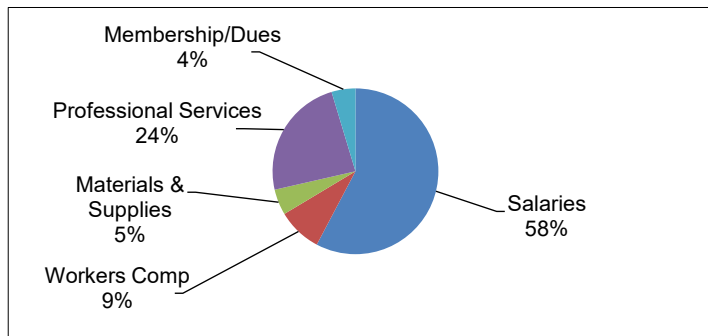
AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Recreation Manager	0.05	0.05	0.05	-	-0.05
Recreation Supervisor	0.30	0.30	0.30	0.30	-
Administrative Analyst	0.00	-	-	-	-
Various Seasonal (Full time equivalent)	4.00	4.00	4.00	4.00	-
TOTALS	4.35	4.35	4.35	4.30	-0.05

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 30,987	\$ 27,119	\$ 44,019	\$ 30,130	\$ 49,547	\$ 5,528	12.6%
Retirement	\$ 798	\$ 913	\$ 2,941	\$ 1,234	\$ 921	\$ (2,020)	-68.7%
Workers Comp	\$ 434	\$ 376	\$ 863	\$ 380	\$ 7,444	\$ 6,581	762.6%
Med / Den / Life Ins	\$ 267	\$ 289	\$ 377	\$ 466	\$ 252	\$ (125)	-33.2%
SUI	\$ 580	\$ 285	\$ 547	\$ 300	\$ 1,083	\$ 536	98.0%
FICA	\$ 2,371	\$ 2,075	\$ 3,061	\$ 1,728	\$ 1,488	\$ (1,573)	-51.4%
Materials & Supplies	\$ 3,301	\$ 1,446	\$ 1,040	\$ 1,040	\$ 4,315	\$ 3,275	314.9%
Advertising	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.0%
Communications	\$ 648	\$ 652	\$ 651	\$ 651	\$ 612	\$ (39)	-6.0%
Credit Card Fees	\$ -	\$ -	\$ -	\$ -	\$ 752	\$ 752	100.0%
Professional Services	\$ 15,239	\$ 6,897	\$ 13,500	\$ 7,000	\$ 20,520	\$ 7,020	52.0%
Membership/Dues	\$ 2,878	\$ 1,468	\$ 2,700	\$ 2,700	\$ 4,000	\$ 1,300	48.1%
TOTALS	\$ 57,503	\$ 41,521	\$ 70,199	\$ 46,129	\$ 91,434	\$ 21,235	30.2%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#100 - General Fund	\$ 57,503	\$ 41,521	\$ 70,199	\$ 46,129	\$ 91,434	\$ 21,235	100.0%
TOTALS	\$ 57,503	\$ 41,521	\$ 70,199	\$ 46,129	\$ 91,434	\$ 21,235	100.0%

TOP FIVE EXPENDITURES



RECREATION DEPARTMENT

YOUTH SPORTS Fiscal Year 2021-22

POSITION INFORMATION

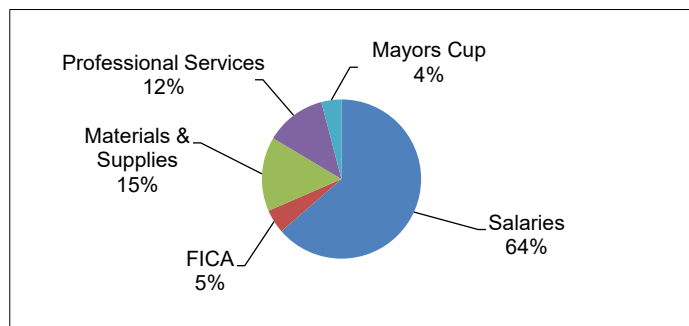
AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Recreation Manager	0.05	0.05	0.05	-	-0.05
Recreation Supervisor	0.70	0.70	0.70	0.70	-
Recreation Coordinator	-	-	-	-	-
Administrative Analyst	-	-	-	-	-
Various Seasonal (Full time equivalent)	12.00	12.00	12.00	15.00	3.00
TOTALS	12.75	12.75	12.75	15.70	2.95

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 85,106	\$ 85,794	\$ 86,832	\$ 69,911	\$ 130,399	\$ 43,567	50.2%
Retirement	\$ 1,884	\$ 2,109	\$ 2,908	\$ 2,182	\$ 2,148	\$ (760)	-26.1%
Workers Comp	\$ 1,136	\$ 1,212	\$ 1,874	\$ 840	\$ 2,985	\$ 1,111	59.3%
Med/Den/Life Ins	\$ 720	\$ 774	\$ 765	\$ 772	\$ 588	\$ (177)	-23.1%
SUI	\$ 1,481	\$ 1,295	\$ 1,254	\$ 1,000	\$ 3,047	\$ 1,793	143.0%
FICA	\$ 6,510	\$ 6,563	\$ 6,643	\$ 3,887	\$ 9,973	\$ 3,330	50.1%
Materials & Supplies	\$ 25,307	\$ 14,012	\$ 11,370	\$ 5,000	\$ 30,925	\$ 19,555	172.0%
Clothing	\$ 1,000	\$ 946	\$ 1,000	\$ 500	\$ 1,000	\$ -	0.0%
Advertising	\$ -	\$ 704	\$ 595	\$ 300	\$ 1,295	\$ 700	117.6%
Communications	\$ 648	\$ 652	\$ 651	\$ 651	\$ 612	\$ (39)	-6.0%
Credit Card Fees	\$ -	\$ -	\$ -	\$ -	\$ 4,289	\$ 4,289	100.0%
Professional Services	\$ 23,430	\$ 18,112	\$ 6,450	\$ 3,500	\$ 25,301	\$ 18,851	292.3%
Membership/Dues	\$ 1,699	\$ 1,699	\$ 1,860	\$ 1,860	\$ 1,860	\$ -	0.0%
Training/Travel/Conference	\$ 25	\$ (28)	\$ -	\$ -	\$ 1,250	\$ 1,250	100.0%
Mayors Cup	\$ -	\$ -	\$ -	\$ -	\$ 8,380	\$ 8,380	100.0%
TOTALS	\$ 148,947	\$ 133,845	\$ 122,202	\$ 90,403	\$ 224,052	\$ 101,850	83.3%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#100 - General Fund	\$ 148,947	\$ 133,845	\$ 122,202	\$ 90,403	\$ 224,052	\$ 101,850	100.0%
TOTALS	\$ 148,947	\$ 133,845	\$ 122,202	\$ 90,403	\$ 224,052	\$ 101,850	100.0%

TOP FIVE EXPENDITURES



RECREATION DEPARTMENT

CAMPS Fiscal Year 2021-22

POSITION INFORMATION

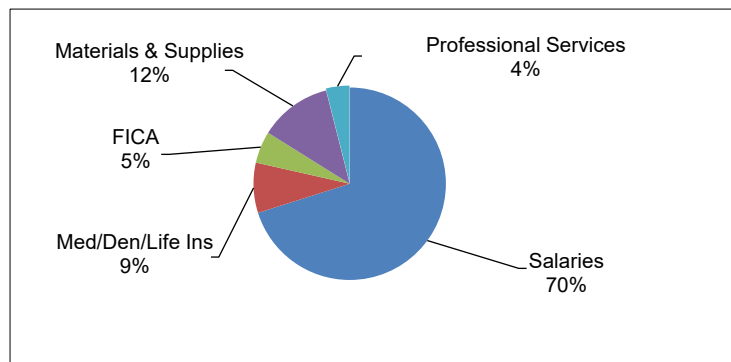
AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Recreation Manager	0.05	0.05	0.05	-	-0.05
Recreation Coordinator	1.00	1.00	1.00	1.00	-
Administrative Analyst	-	-	-	-	-
Various Seasonal (Full time equivalent)	8.00	10.00	10.00	15.00	5.00
TOTALS	9.05	11.05	11.05	16.00	4.95

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 148,616	\$ 138,321	\$ 155,143	\$ 125,076	\$ 188,554	\$ 33,411	21.5%
Retirement	\$ 2,406	\$ 3,185	\$ 4,026	\$ 2,759	\$ 3,013	\$ (1,013)	-25.2%
Workers Comp	\$ 2,057	\$ 1,704	\$ 3,391	\$ 1,193	\$ 4,321	\$ 930	27.4%
Med/Den/Life Ins	\$ 221	\$ 265	\$ 198	\$ 202	\$ 22,677	\$ 22,479	11353.0%
SUI	\$ 3,930	\$ 2,658	\$ 3,306	\$ 3,306	\$ 4,810	\$ 1,504	45.5%
FICA	\$ 11,369	\$ 10,582	\$ 11,868	\$ 6,467	\$ 14,396	\$ 2,528	21.3%
Materials & Supplies	\$ 26,463	\$ 29,554	\$ 37,524	\$ 20,500	\$ 32,703	\$ (4,821)	-12.8%
Clothing	\$ 346	\$ -	\$ 1,480	\$ 700	\$ 1,170	\$ (310)	-20.9%
Advertising	\$ -	\$ 461	\$ 360	\$ 200	\$ 1,050	\$ 690	191.7%
Communications	\$ 1,021	\$ 1,090	\$ 995	\$ 995	\$ 1,116	\$ 121	12.2%
Professional Services	\$ 10,959	\$ 15,138	\$ 8,600	\$ 8,000	\$ 10,640	\$ 2,040	23.7%
Membership/Dues	\$ 534	\$ 612	\$ 1,785	\$ 1,785	\$ 2,100	\$ 315	17.6%
Training/Travel/Conference	\$ 86	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	0.0%
Mayors Cup	\$ 7,052	\$ -	\$ -	\$ 100	\$ 3,465	\$ 3,465	100.0%
TOTALS	\$ 215,058	\$ 203,571	\$ 229,676	\$ 171,283	\$ 291,015	\$ 61,339	26.7%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of total
#100 - General Fund	\$ 215,058	\$ 203,571	\$ 229,676	\$ 171,283	\$ 291,015	\$ 61,339	100.0%
TOTALS	\$ 215,058	\$ 203,571	\$ 229,676	\$ 171,283	\$ 291,015	\$ 61,339	100.0%

TOP FIVE EXPENDITURES



RECREATION DEPARTMENT

SPECIAL EVENTS Fiscal Year 2021-22

POSITION INFORMATION

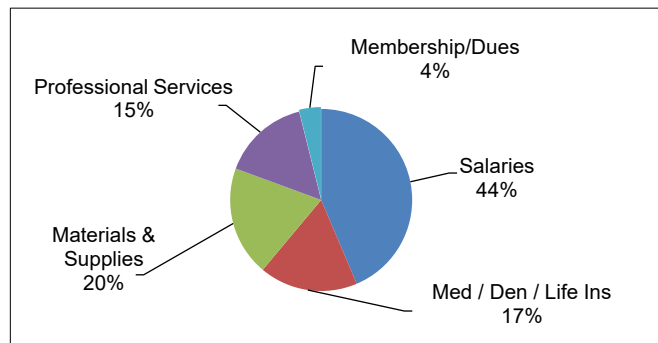
Authorized Positions	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Recreation Manager	0.05	0.05	0.05	-	-0.05
Recreation Coordinator	1.00	1.00	0.85	0.50	-0.35
Administrative Analyst	-	-	-	-	-
Various Seasonal (Full time equivalent)	4.00	2.00	2.00	2.00	-
TOTALS	5.05	3.05	2.90	2.50	-0.40

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 39,057	\$ 37,291	\$ 47,775	\$ 37,212	\$ 28,268	\$ (19,507)	-40.8%
Retirement	\$ 1,694	\$ 2,004	\$ 2,947	\$ 2,415	\$ 1,406	\$ (1,541)	-52.3%
Workers Comp	\$ 547	\$ 573	\$ 1,075	\$ 1,086	\$ 653	\$ (422)	-39.3%
Med / Den / Life Ins	\$ 4,442	\$ 14,438	\$ 18,256	\$ 9,464	\$ 11,338	\$ (6,918)	-37.9%
SUI	\$ 305	\$ 230	\$ 253	\$ 253	\$ 255	\$ 2	0.8%
FICA	\$ 2,887	\$ 2,631	\$ 3,655	\$ 2,593	\$ 2,163	\$ (1,492)	-40.8%
Materials & Supplies	\$ 11,157	\$ 7,527	\$ 1,750	\$ 3,520	\$ 12,650	\$ 10,900	622.9%
Clothing	\$ -	\$ -	\$ 300	\$ 150	\$ 300	\$ -	0.0%
Advertising	\$ -	\$ 334	\$ 200	\$ 100	\$ 1,000	\$ 800	400.0%
Communications	\$ 433	\$ 688	\$ 651	\$ 651	\$ 612	\$ (39)	-6.0%
Professional Services	\$ 4,810	\$ 5,720	\$ 1,400	\$ 1,000	\$ 10,050	\$ 8,650	617.9%
Membership/Dues	\$ 1,156	\$ 843	\$ 825	\$ 825	\$ 2,525	\$ 1,700	206.1%
Training/Travel/Conf/Mtgs	\$ -	\$ -	\$ 400	\$ 400	\$ 400	\$ -	100.0%
Mayors Cup	\$ 801	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%
TOTALS	\$ 67,288	\$ 72,281	\$ 79,487	\$ 59,669	\$ 71,620	\$ (7,867)	-9.9%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#100 - General Fund	\$ 67,288	\$ 72,281	\$ 79,487	\$ 59,669	\$ 71,620	\$ (7,867)	100.0%
TOTALS	\$ 67,288	\$ 72,281	\$ 79,487	\$ 59,669	\$ 71,620	\$ (7,867)	100.0%

TOP FIVE EXPENDITURES



RECREATION DEPARTMENT

CONTRACT CLASSES Fiscal Year 2021-22

POSITION INFORMATION

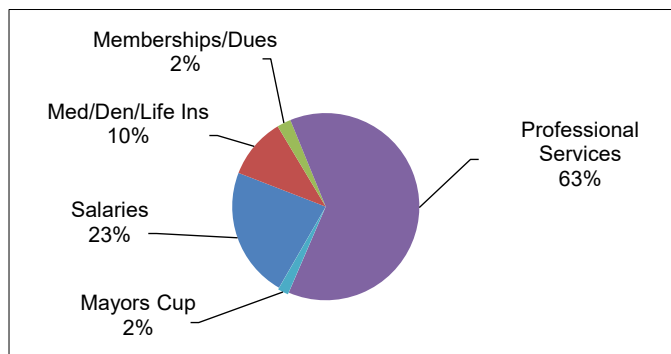
Authorized Positions	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Recreation Manager	0.05	0.05	0.05	-	-0.05
Recreation Coordinator	-	-	0.15	0.50	0.35
Administrative Analyst	0.20	0.20	0.15	-	-0.15
TOTALS	0.25	0.25	0.35	0.50	0.15

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 17,241	\$ 15,828	\$ 25,432	\$ 10,179	\$ 24,268	\$ (1,164)	-4.6%
Retirement	\$ 850	\$ 881	\$ 1,614	\$ 796	\$ 1,406	\$ (208)	-12.9%
Workers Comp	\$ 94	\$ 106	\$ 375	\$ 377	\$ 653	\$ 278	74.1%
Med/Den/Life Ins	\$ 2,890	\$ 4,072	\$ 6,499	\$ 1,736	\$ 11,338	\$ 4,839	74.5%
SUI	\$ 60	\$ 60	\$ 79	\$ 79	\$ 105	\$ 26	32.9%
FICA	\$ 1,271	\$ 1,141	\$ 1,946	\$ 811	\$ 1,857	\$ (89)	-4.6%
Advertising	\$ -	\$ -	\$ 360	\$ 360	\$ 1,160	\$ 800	100.0%
Communications	\$ -	\$ -	\$ 540	\$ -	\$ 540	\$ -	100.0%
Memberships/Dues	\$ -	\$ -	\$ -	\$ -	\$ 2,600	\$ -	100.0%
Professional Services	\$ 74,651	\$ 60,206	\$ -	\$ -	\$ 67,450	\$ 2,600	100.0%
Mayors Cup	\$ -	\$ -	\$ 25,050	\$ 25,000	\$ 2,000	\$ 42,400	169.3%
TOTALS	\$ 97,056	\$ 82,294	\$ 61,895	\$ 39,338	\$ 113,377	\$ 49,482	79.9%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#100 - General Fund	\$ 97,056	\$ 82,294	\$ 61,895	\$ 39,338	\$ 113,377	\$ 51,482	100.0%
TOTALS	\$ 97,056	\$ 82,294	\$ 61,895	\$ 39,338	\$ 113,377	\$ 51,482	100.0%

TOP FIVE EXPENDITURES



RECREATION DEPARTMENT

AQUATICS Fiscal Year 2021-22

POSITION INFORMATION

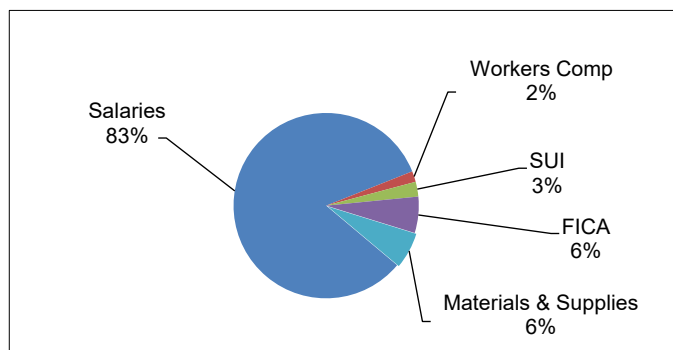
Authorized Positions	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Recreation Supervisor	0.05	0.05	0.05	0.10	0.05
Administrative Analyst	0.05	-	-	-	-
Various Seasonal / Pool Mgr / Asst Pool Mgr	10.00	10.00	10.00	10.00	-
TOTALS	10.10	10.05	10.05	10.10	0.05

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 88,979	\$ 66,204	\$ 59,660	\$ 59,660	\$ 119,512	\$ 59,852	100.3%
Retirement	\$ 354	\$ 424	\$ 522	\$ 522	\$ 1,065	\$ 543	104.0%
Workers Comp	\$ 1,258	\$ 762	\$ 1,353	\$ 1,353	\$ 2,717	\$ 1,364	100.8%
Med/Den/Life Ins	\$ 1,875	\$ 87	\$ 86	\$ 86	\$ 158	\$ 72	83.7%
SUI	\$ 2,809	\$ 1,652	\$ 1,878	\$ 1,878	\$ 3,721	\$ 1,843	98.1%
FICA	\$ 6,807	\$ 5,065	\$ 4,564	\$ 4,564	\$ 9,128	\$ 4,564	100.0%
Materials & Supplies	\$ 5,244	\$ 5,741	\$ 2,800	\$ 1,000	\$ 9,150	\$ 6,350	226.8%
Clothing	\$ 559	\$ 377	\$ 1,000	\$ 500	\$ 1,000	\$ -	0.0%
Communications	\$ 484	\$ 539	\$ 540	\$ 540	\$ 600	\$ 60	11.1%
Credit Card Fees	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	100.0%
Professional Services	\$ -	\$ 1,843	\$ 1,500	\$ 1,500	\$ -	\$ (1,500)	-100.0%
Membership/Dues	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ 2,400	100.0%
Training/Travel/Conference	\$ 1,832	\$ 300	\$ 1,200	\$ 700	\$ 1,200	\$ -	0.0%
Mayors Cup	\$ -	\$ 383	\$ -	\$ -	\$ 1,825	\$ 1,825	100.0%
TOTALS	\$ 110,202	\$ 83,377	\$ 75,103	\$ 72,303	\$ 153,976	\$ 78,873	105.0%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#100 - General Fund	\$ 110,202	\$ 83,377	\$ 75,103	\$ 72,303	\$ 153,976	\$ 78,873	100.0%
TOTALS	\$ 110,202	\$ 83,377	\$ 75,103	\$ 72,303	\$ 153,976	\$ 78,873	100.0%

TOP FIVE EXPENDITURES





Community Development Department

Department Description

The Community Development Department (CDD) 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.



Orchard Creek North Preserve, by Brad Senn – Love Lincoln Challenge 2020

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.

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. 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.

Department Divisions

Administration	Planning	Building	Engineering
----------------	----------	----------	-------------



Community Development Department

2021-22 Goals

- **Economic Development:** Secure additional funding from HCD to help support infill development opportunities. (Planning)
- **Economic Development:** Process annexation applications for both Village 5 and SUD-B NEQ (Planning)
- **Organizational Efficiency:** Continuing education. (Building)
- **Organizational Efficiency:** Streamline Building Permit process. (Building and Administration)
- **Organizational Efficiency:** Streamline 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)

2020-21 Accomplishments

- Secured 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 high density housing within the 12 Bridges Specific Plan Area. (Planning)
- Adopting an emergency generator use ordinance to assist residents during PSPS. (Planning)
- Certification and Adoption of the 2021-2029 Housing Element (Planning)
- Issued over 600 new single-family residential building permits (Building)
- Implemented a streamlined fire flow analysis process (Engineering and I.T.)
- Quarterly updates of the City's interactive development activity report (Planning and I.T.)

COMMUNITY DEVELOPMENT

Fiscal Year 2021-22

AUTHORIZED POSITION INFORMATION

SECTION	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
ADMINISTRATION	11.00	11.00	11.00	11.00	-
PLANNING	3.00	3.00	3.00	3.00	-
BUILDING	2.00	2.00	2.00	3.00	1.0
DEVELOPMENT ENGINEERING	2.00	2.00	3.00	3.00	-
CONSTRUCTION ENGINEERING	7.50	5.00	5.00	7.00	2.0
TOTALS	25.50	23.00	24.00	27.00	1.00

DEPARTMENT BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Change
ADMINISTRATION	\$ 619,540	\$ 554,005	\$ 587,138	\$ 526,760	\$ 711,018	21.1%
PLANNING	\$ 359,998	\$ 458,513	\$ 531,011	\$ 515,100	\$ 474,771	-10.6%
BUILDING	\$ 651,324	\$ 817,164	\$ 1,018,749	\$ 1,355,670	\$ 837,967	-17.7%
DEVELOPMENT ENGINEERING	\$ 173,015	\$ 338,915	\$ 447,825	\$ 433,295	\$ 456,203	1.9%
CONSTRUCTION ENGINEERING	\$ 1,707,499	\$ 1,100,478	\$ 2,207,573	\$ 2,078,295	\$ 2,200,846	-0.3%
TOTALS	\$ 3,511,376	\$ 3,269,076	\$ 4,792,296	\$ 4,909,120	\$ 4,680,805	-2.3%

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Total
Salaries	\$ 1,662,631	\$ 1,290,053	\$ 1,605,931	\$ 1,419,243	\$ 2,059,350	44.0%
Retirement	\$ 73,541	\$ 62,237	\$ 88,151	\$ 74,163	\$ 115,361	2.5%
Pension Obligation	\$ 77,937	\$ 21,660	\$ 26,752	\$ 25,322	\$ 32,373	0.7%
Workers Comp	\$ 30,485	\$ 11,330	\$ 23,906	\$ 15,334	\$ 28,401	0.6%
OPEB Unfunded Liability	\$ 113,886	\$ 98,004	\$ 51,611	\$ 51,611	\$ 109,820	2.3%
Med/Den/Life Ins	\$ 221,736	\$ 190,892	\$ 249,384	\$ 215,814	\$ 370,532	7.9%
SUI	\$ 6,146	\$ 4,760	\$ 4,513	\$ 4,513	\$ 4,100	0.1%
FICA	\$ 120,329	\$ 94,275	\$ 121,662	\$ 100,591	\$ 151,602	3.2%
Insurance	\$ 39,999	\$ 84,664	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 17,756	\$ 21,234	\$ 12,850	\$ 6,500	\$ 17,850	0.4%
Fuel & Oil	\$ 3,517	\$ 3,509	\$ 4,000	\$ 3,450	\$ 4,000	0.1%
Uniforms / Clothing	\$ 136	\$ 829	\$ 1,600	\$ 1,300	\$ 1,800	0.0%
Advertising	\$ -	\$ -	\$ 200	\$ -	\$ 200	0.0%
Communications	\$ 7,327	\$ 6,589	\$ 3,194	\$ 4,700	\$ 7,680	0.2%
Equipment Maintenance	\$ 9,064	\$ 15,754	\$ 6,450	\$ 6,000	\$ 600	0.0%
Lease Expense	\$ 5,518	\$ 6,113	\$ 6,800	\$ 6,800	\$ 6,900	0.1%
Professional Services	\$ 1,052,999	\$ 1,279,362	\$ 2,467,839	\$ 2,882,000	\$ 1,588,000	33.9%
Membership/Dues	\$ 3,469	\$ 6,140	\$ 11,203	\$ 10,105	\$ 26,120	0.6%
Training/Travel/Conf/Mtgs	\$ 14,680	\$ 16,783	\$ 34,350	\$ 9,150	\$ 38,300	0.8%
Regulatory Fees	\$ 41,819	\$ 46,489	\$ 52,000	\$ 52,624	\$ 109,416	2.3%
Planning Commission	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	0.2%
Capital Outlay	\$ -	\$ -	\$ 11,500	\$ 11,500	\$ -	0.0%
TOTALS	\$ 3,511,376	\$ 3,269,076	\$ 4,792,296	\$ 4,909,120	\$ 4,680,805	100.0%

COMMUNITY DEVELOPMENT

Fiscal Year 2021-22

<i>FUNDING SOURCES</i>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Change
#100 - General Fund	\$ 670,890	\$ 721,225	\$ 709,519	\$ 663,609	\$ 572,316	-19.3%
#223 Streets Fund	\$ 199,836	\$ 154,952	\$ 586,198	\$ 556,205	\$ 618,365	5.5%
#225 - PCWA - WCC	\$ -	\$ 39,302	\$ -	\$ -	\$ -	0.0%
#248 Development Svcs Fund	\$ 1,665,174	\$ 1,700,401	\$ 2,346,922	\$ 2,618,355	\$ 2,295,179	-2.2%
#270 - 286 L&L / CFD	\$ 87,574	\$ 167,181	\$ 39,122	\$ 28,984	\$ 35,563	-9.1%
#600 Internal Service Fund	\$ 575,564	\$ 103,324	\$ 98,156	\$ 86,712	\$ 149,651	52.5%
#710 Water Fund	\$ 168,758	\$ 177,757	\$ 612,743	\$ 561,726	\$ 461,388	-24.7%
#715 Water Non-Operations	\$ 25,970	\$ 15,584	\$ -	\$ -	\$ -	0.0%
#720 Wastewater Fund	\$ 109,913	\$ 127,066	\$ 272,758	\$ 269,367	\$ 361,543	32.6%
#725 Wastewater Non-Ops	\$ 2,499	\$ 10,973	\$ -	\$ -	\$ 40,744	0.0%
#730 Solid Waste Fund	\$ 5,198	\$ 51,311	\$ 126,878	\$ 124,162	\$ 146,056	15.1%
TOTALS	\$ 3,511,376	\$ 3,269,076	\$ 4,792,296	\$ 4,909,120	\$ 4,680,805	-2.3%

COMMUNITY DEVELOPMENT

ADMINISTRATION Fiscal Year 2021-22

POSITION INFORMATION

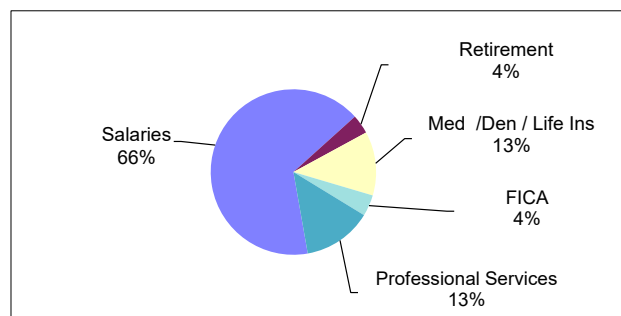
AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Community Development Director	1.00	1.00	1.00	1.00	-
Administrative Analyst I / II / Senior	1.00	1.00	1.00	1.00	-
Permit Technician	-	1.00	1.00	1.00	-
Office Assistant I / II / Senior	2.00	1.00	1.00	1.00	-
Planning Commissioners	7.00	7.00	7.00	7.00	-
TOTALS	11.00	11.00	11.00	11.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 418,958	\$ 342,741	\$ 347,518	\$ 303,328	\$ 431,548	\$ 84,030	24.2%
Retirement	\$ 12,587	\$ 16,435	\$ 19,139	\$ 16,979	\$ 24,446	\$ 5,307	27.7%
Pension Obligation	\$ 284	\$ 412	\$ 880	\$ 780	\$ 1,484	\$ 604	68.6%
Workers Comp	\$ 2,836	\$ 1,015	\$ 4,265	\$ 1,053	\$ 1,592	\$ (2,673)	-62.7%
OPEB Unfunded Liability	\$ 23,976	\$ 24,501	\$ 12,144	\$ 12,144	\$ 23,120	\$ 10,976	90.4%
Med /Den / Life Ins	\$ 55,392	\$ 68,255	\$ 72,025	\$ 64,612	\$ 81,576	\$ 9,551	13.3%
SUI	\$ 1,699	\$ 1,238	\$ 1,238	\$ 1,238	\$ 841	\$ (397)	-32.1%
FICA	\$ 30,686	\$ 25,177	\$ 25,903	\$ 22,307	\$ 27,099	\$ 1,196	4.6%
Insurance	\$ 8,402	\$ 16,233	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ -	\$ -	\$ 400	\$ 200	\$ 400	\$ -	0.0%
Communications	\$ 923	\$ 489	\$ 326	\$ 545	\$ 612	\$ 286	87.7%
Lease Expense	\$ 3,164	\$ 3,797	\$ 4,400	\$ 4,400	\$ 4,400	\$ -	0.0%
Professional Services	\$ 38,870	\$ 26,469	\$ 73,100	\$ 73,000	\$ 88,100	\$ 15,000	20.5%
Membership/Dues	\$ -	\$ 911	\$ 1,800	\$ 1,500	\$ 1,800	\$ -	0.0%
Training/Travel/Conf/Mtgs	\$ 139	\$ -	\$ 600	\$ 650	\$ 600	\$ -	0.0%
Regulatory Fees	\$ 13,224	\$ 17,934	\$ 15,000	\$ 15,624	\$ 15,000	\$ -	0.0%
Planning Commission	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	\$ -	0.0%
TOTALS	\$ 619,540	\$ 554,005	\$ 587,138	\$ 526,760	\$ 711,018	\$ 123,880	21.1%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#100 General Fund	\$ 257,621	\$ 241,463	\$ 219,717	\$ 197,591	\$ 134,046	\$ (85,671)	18.9%
#248 Development Svcs Fund	\$ 361,919	\$ 312,542	\$ 367,421	\$ 329,169	\$ 454,740	\$ 87,319	64.0%
#710 Water Fund	\$ -	\$ -	\$ -	\$ -	\$ 40,744	\$ 40,744	5.7%
#720 Wastewater Fund	\$ -	\$ -	\$ -	\$ -	\$ 40,744	\$ 40,744	5.7%
#730 Solid Waste Fund	\$ -	\$ -	\$ -	\$ -	\$ 40,744	\$ 40,744	5.7%
TOTALS	\$ 619,540	\$ 554,005	\$ 587,138	\$ 526,760	\$ 711,018	\$ 123,880	100.0%

TOP FIVE EXPENDITURES



COMMUNITY DEVELOPMENT

PLANNING Fiscal Year 2021-22

POSITION INFORMATION

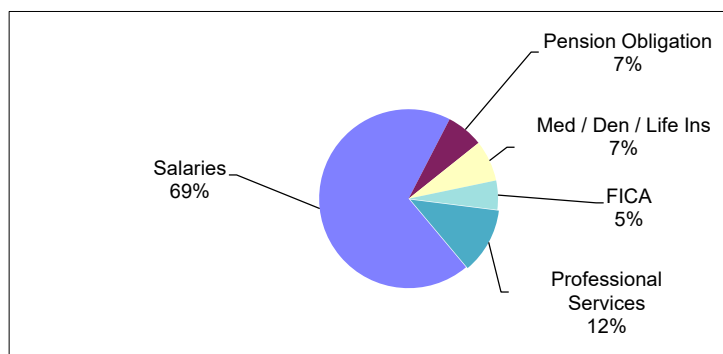
AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Planning Manager	1.00	1.00	1.00	1.00	-
Associate / Senior Planner	2.00	2.00	2.00	2.00	-
TOTALS	3.00	3.00	3.00	3.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 199,120	\$ 296,379	\$ 305,520	\$ 299,187	\$ 288,585	\$ (16,935)	-5.5%
Retirement	\$ 13,076	\$ 19,301	\$ 22,467	\$ 21,209	\$ 21,616	\$ (851)	-3.8%
Pension Obligation	\$ 18,282	\$ 20,076	\$ 23,852	\$ 23,819	\$ 28,106	\$ 4,254	17.8%
Workers Comp	\$ 996	\$ 861	\$ 1,250	\$ 1,250	\$ 1,212	\$ (38)	-3.0%
OPEB Unfunded Liability	\$ 17,982	\$ 18,375	\$ 9,108	\$ 9,108	\$ 17,340	\$ 8,232	90.4%
Med / Den / Life Ins	\$ 35,944	\$ 29,986	\$ 31,625	\$ 29,909	\$ 31,257	\$ (368)	-1.2%
SUI	\$ 832	\$ 904	\$ 714	\$ 714	\$ 578	\$ (136)	-19.0%
FICA	\$ 14,408	\$ 22,152	\$ 23,121	\$ 21,823	\$ 22,077	\$ (1,044)	-4.5%
Insurance	\$ 7,416	\$ 13,132	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 178	\$ 335	\$ 4,000	\$ 2,100	\$ 4,000	\$ -	0.0%
Communications	\$ 583	\$ 919	\$ 854	\$ 981	\$ 1,500	\$ 646	75.6%
Professional Services	\$ 48,970	\$ 34,320	\$ 100,000	\$ 100,000	\$ 50,000	\$ (50,000)	-50.0%
Membership/Dues	\$ 1,256	\$ 1,520	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
Training/Travel/Conf/Mtgs	\$ 954	\$ 253	\$ 5,500	\$ 2,000	\$ 5,500	\$ -	0.0%
TOTALS	\$ 359,998	\$ 458,513	\$ 531,011	\$ 515,100	\$ 474,771	\$ (56,240)	-10.6%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#100 - General Fund	\$ 96,013	\$ 147,505	\$ 146,502	\$ 140,451	\$ 131,100	\$ (15,402)	27.6%
#248 Development Svcs Fund	\$ 263,985	\$ 311,009	\$ 384,509	\$ 374,649	\$ 343,671	\$ (40,838)	72.4%
TOTALS	\$ 359,998	\$ 458,513	\$ 531,011	\$ 515,100	\$ 474,771	\$ (56,240)	100.0%

TOP FIVE EXPENDITURES



COMMUNITY DEVELOPMENT

BUILDING Fiscal Year 2021-22

POSITION INFORMATION

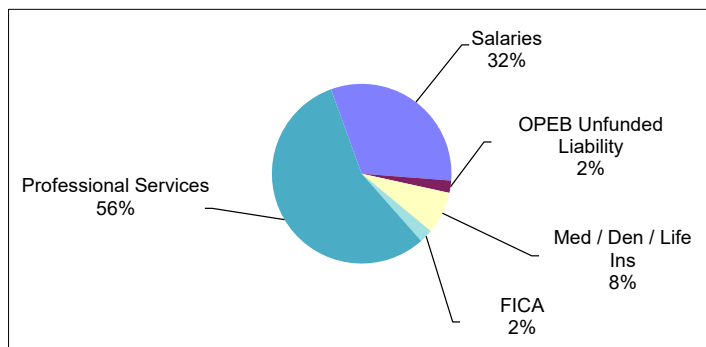
AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Chief Building Inspector	1.00	1.00	1.00	1.00	-
Building Inspector I / II / III	1.00	1.00	1.00	2.00	1.00
TOTALS	2.00	2.00	2.00	3.00	1.00

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 129,791	\$ 127,242	\$ 201,637	\$ 167,439	\$ 249,792	\$ 48,155	23.9%
Retirement	\$ 4,936	\$ 4,996	\$ 9,427	\$ 7,912	\$ 12,575	\$ 3,148	33.4%
Pension Obligation	\$ 29,876	\$ 440	\$ 344	\$ 324	\$ 640	\$ 296	86.0%
Workers Comp	\$ 1,423	\$ 2,463	\$ 4,508	\$ 3,602	\$ 5,695	\$ 1,187	26.3%
OPEB Unfunded Liability	\$ 11,988	\$ 12,251	\$ 6,072	\$ 6,072	\$ 17,340	\$ 11,268	185.6%
Med / Den / Life Ins	\$ 7,395	\$ 18,133	\$ 29,910	\$ 28,284	\$ 59,740	\$ 29,830	99.7%
SUI	\$ 1,079	\$ 476	\$ 476	\$ 476	\$ 630	\$ 154	32.4%
FICA	\$ 9,801	\$ 9,439	\$ 15,426	\$ 12,254	\$ 19,109	\$ 3,683	23.9%
Insurance	\$ 4,105	\$ 9,231	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 1,478	\$ 1,318	\$ 1,000	\$ 2,000	\$ 5,000	\$ 4,000	400.0%
Fuel & Oil	\$ 1,036	\$ 1,264	\$ 1,500	\$ 1,450	\$ 1,500	\$ -	0.0%
Uniforms / Clothing	\$ 136	\$ 762	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
Advertising	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ -	0.0%
Communications	\$ 1,689	\$ 1,042	\$ 419	\$ 1,167	\$ 1,056	\$ 637	152.0%
Professional Services	\$ 443,374	\$ 621,604	\$ 726,140	\$ 1,120,000	\$ 440,000	\$ (286,140)	-39.4%
Membership/Dues	\$ 256	\$ -	\$ 690	\$ 690	\$ 690	\$ -	0.0%
Training/Travel/Conf/Mtgs	\$ 2,962	\$ 6,504	\$ 20,000	\$ 3,000	\$ 23,000	\$ 3,000	15.0%
TOTALS	\$ 651,324	\$ 817,164	\$ 1,018,749	\$ 1,355,670	\$ 837,967	\$ (180,782)	-17.7%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#100 - General Fund	\$ 274,028	\$ 256,473	\$ 211,093	\$ 196,666	\$ 191,531	\$ (19,562)	22.9%
#248 Development Svcs Fund	\$ 377,296	\$ 560,691	\$ 807,656	\$ 1,159,004	\$ 646,436	\$ (161,220)	77.1%
TOTALS	\$ 651,324	\$ 817,164	\$ 1,018,749	\$ 1,355,670	\$ 837,967	\$ (180,782)	100.0%

TOP FIVE EXPENDITURES



COMMUNITY DEVELOPMENT

DEVELOPMENT ENGINEERING Fiscal Year 2021-22

POSITION INFORMATION

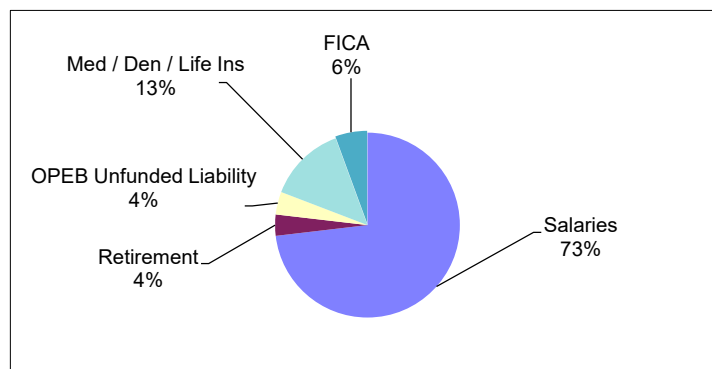
AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Engineering Manager	-	1.00	1.00	1.00	-
Assistant / Senior Engineer	2.00	1.00	2.00	2.00	0.00
TOTALS	2.00	2.00	3.00	3.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 131,239	\$ 251,353	\$ 328,061	\$ 318,346	\$ 318,545	\$ (9,516)	-2.9%
Retirement	\$ 5,010	\$ 10,219	\$ 16,924	\$ 15,898	\$ 16,132	\$ (792)	-4.7%
Pension Obligation	\$ 226	\$ 128	\$ 516	\$ 399	\$ 751	\$ 235	45.5%
Workers Comp	\$ 1,782	\$ 3,547	\$ 6,315	\$ 4,544	\$ 6,287	\$ (28)	-0.4%
OPEB Unfunded Liability	\$ 11,988	\$ 12,251	\$ 9,108	\$ 9,108	\$ 17,340	\$ 8,232	90.4%
Med / Den / Life Ins	\$ 9,299	\$ 33,406	\$ 51,287	\$ 53,372	\$ 59,160	\$ 7,873	15.4%
SUI	\$ 238	\$ 952	\$ 715	\$ 715	\$ 579	\$ (136)	-19.0%
FICA	\$ 9,831	\$ 17,805	\$ 25,097	\$ 22,303	\$ 24,368	\$ (729)	-2.9%
Insurance	\$ 3,402	\$ 8,831	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ -	\$ 37	\$ 450	\$ 200	\$ 450	\$ -	0.0%
Communications	\$ -	\$ 386	\$ 437	\$ 995	\$ 1,176	\$ 739	100.0%
Professional Services	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 7,500	\$ 2,500	50.0%
Membership/Dues	\$ -	\$ -	\$ 1,915	\$ 1,915	\$ 1,915	\$ -	0.0%
Training/Travel/Conf/Mtgs	\$ -	\$ -	\$ 2,000	\$ 500	\$ 2,000	\$ -	0.0%
TOTALS	\$ 173,015	\$ 338,915	\$ 447,825	\$ 433,295	\$ 456,203	\$ 8,378	1.9%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#100 - General Fund	\$ 43,228	\$ 75,785	\$ 109,707	\$ 106,401	\$ 93,139	\$ (16,568)	20.4%
#248 - Development Svcs	\$ 129,787	\$ 263,130	\$ 338,118	\$ 326,894	\$ 363,064	\$ 24,946	79.6%
TOTALS	\$ 173,015	\$ 338,915	\$ 447,825	\$ 433,295	\$ 456,203	\$ 8,378	100.0%

TOP FIVE EXPENDITURES



COMMUNITY DEVELOPMENT

CONSTRUCTION ENGINEERING Fiscal Year 2021-22

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
City Engineer	-	-	-	1.00	1.00
Engineering Manager	-	1.00	1.00	1.00	-
Construction Manager	-	-	-	1.00	1.00
Associate / Senior Engineer	3.00	2.00	2.00	2.00	-
Senior Administrative Analyst	1.00	-	-	-	-
Administrative Analyst	-	1.00	1.00	1.00	-
Construction Inspector	1.00	1.00	1.00	1.00	-
GIS Analyst I / II	2.00	-	-	-	-
Office Assistant	0.50	-	-	-	-
TOTALS	7.50	5.00	5.00	7.00	2.00

BUDGET SUMMARY

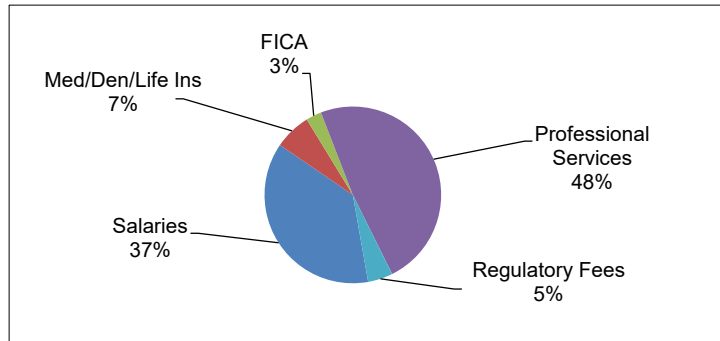
EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 783,523	\$ 272,339	\$ 423,195	\$ 330,943	\$ 770,880	\$ 347,685	82.2%
Retirement	\$ 37,933	\$ 11,286	\$ 20,194	\$ 12,165	\$ 40,592	\$ 20,398	101.0%
Pension Obligation	\$ 29,268	\$ 604	\$ 1,160	\$ -	\$ 1,392	\$ 232	20.0%
Workers Comp	\$ 23,448	\$ 3,443	\$ 7,568	\$ 4,885	\$ 13,615	\$ 6,047	79.9%
OPEB Annual Liability	\$ 47,952	\$ 30,626	\$ 15,179	\$ 15,179	\$ 34,680	\$ 19,501	128.5%
Med/Den/Life Ins	\$ 113,705	\$ 41,112	\$ 64,537	\$ 39,637	\$ 138,799	\$ 74,262	115.1%
SUI	\$ 2,297	\$ 1,190	\$ 1,370	\$ 1,370	\$ 1,472	\$ 102	7.4%
FICA	\$ 55,603	\$ 19,703	\$ 32,115	\$ 21,904	\$ 58,949	\$ 26,834	83.6%
Insurance	\$ 16,674	\$ 37,237	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 16,100	\$ 19,545	\$ 7,000	\$ 2,000	\$ 8,000	\$ 1,000	14.3%
Fuel and Oil	\$ 2,480	\$ 2,245	\$ 2,500	\$ 2,000	\$ 2,500	\$ -	0.0%
Clothing	\$ -	\$ 67	\$ 600	\$ 300	\$ 800	\$ 200	33.3%
Communications	\$ 4,132	\$ 3,753	\$ 1,158	\$ 1,012	\$ 3,336	\$ 2,178	188.1%
Equipment Maintenance	\$ 9,064	\$ 15,754	\$ 6,450	\$ 6,000	\$ 600	\$ (5,850)	-90.7%
Lease Expense	\$ 2,354	\$ 2,317	\$ 2,400	\$ 2,400	\$ 2,500	\$ 100	4.2%
Professional Services	\$ 521,784	\$ 596,969	\$ 1,563,599	\$ 1,584,000	\$ 1,002,400	\$ (561,199)	-35.9%
Membership/Dues	\$ 1,958	\$ 3,709	\$ 3,798	\$ 3,000	\$ 18,715	\$ 14,917	392.8%
Training / Travel / Meetings	\$ 10,626	\$ 10,026	\$ 6,250	\$ 3,000	\$ 7,200	\$ 950	15.2%
Regulatory Fees	\$ 28,596	\$ 28,555	\$ 37,000	\$ 37,000	\$ 94,416	\$ 57,416	155.2%
Capital Outlay	\$ -	\$ -	\$ 11,500	\$ 11,500	\$ -	\$ (11,500)	100.0%
TOTALS	\$ 1,707,499	\$ 1,100,478	\$ 2,207,573	\$ 2,078,295	\$ 2,200,846	\$ (6,727)	-0.3%

COMMUNITY DEVELOPMENT

CONSTRUCTION ENGINEERING Fiscal Year 2021-22

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#100 General Fund			\$ 22,500	\$ 22,500	\$ 22,500	\$ -	1.0%
#223 Streets Fund	\$ 199,836	\$ 154,952	\$ 586,198	\$ 556,205	\$ 618,365	\$ 32,167	28.1%
#225 - PCWA - WCC	\$ -	\$ 39,302				\$ -	0.0%
#248 Development Svcs Fund	\$ 532,187	\$ 253,028	\$ 449,218	\$ 428,640	\$ 487,268	\$ 38,050	22.1%
#270 - 286 L&L / CFD	\$ 87,574	\$ 167,181	\$ 39,122	\$ 28,984	\$ 35,563	\$ (3,559)	1.6%
#600 Internal Service Fund	\$ 575,564	\$ 103,324	\$ 98,156	\$ 86,712	\$ 149,651	\$ 51,495	6.8%
#710 Water Fund	\$ 168,758	\$ 177,757	\$ 612,743	\$ 561,726	\$ 461,388	\$ (151,355)	21.0%
#715 Water Non-Operations	\$ 25,970	\$ 15,584				\$ -	0.0%
#720 Wastewater Fund	\$ 109,913	\$ 127,066	\$ 272,758	\$ 269,367	\$ 320,799	\$ 48,041	14.6%
#725 Wastewater Non-Ops	\$ 2,499	\$ 10,973				\$ -	0.0%
#730 Solid Waste Fund	\$ 5,198	\$ 51,311	\$ 126,878	\$ 124,162	\$ 105,312	\$ (21,566)	4.8%
TOTALS	\$ 1,707,499	\$ 1,100,478	\$ 2,207,573	\$ 2,078,296	\$ 2,200,846	\$ (6,727)	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 Public Works Department is responsible for the operations, maintenance, management, and regulatory compliance of a variety of essential utility services within the City of Lincoln. The Department is comprised of multiple divisions, including: Water Quality, Wastewater Collection and Treatment, Streets, Parks/Open-Space, Facilities, Solid Waste, Fleet, Airport, Transit, and Administration.



Coyote Pond Park, picture by Geoffrey Hancock, Love Lincoln Photo Challenge 2020

The Department includes operations and maintenance for the majority of City facilities and City delivered services. These services are administered through the Department’s operating areas, including Water Quality, Streets/Water Distribution,

Wastewater Collection and Treatment, Parks/Open-Space, Facilities, Solid Waste, Fleet, Airport, Transit, and Administration. In addition, the Department oversees several facilities that are subject to State and Federal regulations. Each Division is involved in procurement, contracts and invoicing, state reporting, budget tracking, and other administrative functions. The Department generates over 5,000 work orders per year addressing customer inquiries and requests for a broad range of items.

The nature of the functions overseen by Public Works requires a significant level of interaction with internal and external customers, including citizens, businesses, 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. Public Works staff place a high value on professionalism, integrity, and customer service. In Lincoln, you’ll see staff go the extra mile to assist the customer. Each Division is working harder than ever to meet the needs of a growing population.

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.

Public Works staffs over 60 full-time employees, making up a third of city staff. The Department is fiscally mindful and responsible with its resources. As the city expands in size and new regulations come forward, Public Works will continue to seek opportunities to leverage its funding, foster new partnerships when available, and be resilient to policy direction.

Department Divisions

Administration

Solid Waste

Airport

Streets

Facilities

Water

Parks

Fleet

Wastewater

Transit



Public Works Department

2021-22 Goals

- **Infrastructure and Organizational Efficiency:** Coordinate Prop 218 process and implement new utility rates for Wastewater and Solid Waste.
- **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:** 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:** Initiate construction of East Joiner Widening project.
- **Infrastructure:** Complete update of the City of Lincoln Public Facilities Improvement Standards
- **Infrastructure:** Complete the City of Lincoln Reclaimed Water Master Plan
- **Infrastructure:** Coordinate and participate in the bond issuance and design specifications for the Wastewater Treatment Facility Expansion
- **Infrastructure and Organizational Efficiency:** Continue partnership with Placer County on operational agreement of COJA.
- **Environmental Compliance:** Per the requirements of the City's MS4 Storm Water Permit, the City will develop and implement a Pyrethroid Management Plan for staff and contractors as a best management practice for pesticide and use and application.

2020-21 Accomplishments

- Completed 1,500 work orders for vehicle repair
- Performed 528 water customer service callouts
- Maintained 60 different streetscape areas of 2.2 million square feet
- Flushed 29.84 miles of sanitary sewer
- Repaired 193 street lights and 100+ traffic signs
- 11,496 miles serviced by the street sweeper
- 54.2 million gallons of reclaimed water used for irrigation purposes
- Collected 674 tons of cardboard from Twelve Bridges Library and Joiner Park
- Flushed 29.84 miles of sanitary sewer
- Responded to 5,000 Work Orders for service in Water, Wastewater, Streets, Solid Waste, Parks, Facilities, Streetscape and Open Space

PUBLIC WORKS

Fiscal Year 2021-22

DEPARTMENT OVERVIEW

SECTION	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
ADMINISTRATION	7.00	6.50	6.50	6.50	-
WATER	8.35	9.10	9.10	8.00	-1.10
WASTEWATER	6.50	7.00	7.00	7.00	-
SOLID WASTE	15.00	15.00	15.00	16.00	1.00
STREETS	7.90	7.90	8.90	10.00	1.10
PARKS	5.25	4.50	4.50	4.50	-
TRANSIT	1.00	0.00	-	-	-
AIRPORT	2.00	1.00	1.50	1.50	-
FACILITIES	1.50	2.50	2.50	2.50	-
FLEET	5.50	5.50	5.50	6.00	0.50
TOTALS	60.00	59.00	60.50	62.00	1.50

DEPARTMENT BUDGET SUMMARY

SECTION EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Change
ADMINISTRATION	\$ 710,121	\$ 993,157	\$ 1,124,474	\$ 1,084,655	\$ 1,198,739	6.6%
WATER	\$ 10,354,931	\$ 9,913,665	\$ 12,271,967	\$ 11,488,470	\$ 12,258,372	-0.1%
WASTEWATER	\$ 7,895,969	\$ 8,331,375	\$ 8,870,499	\$ 9,192,384	\$ 9,194,593	3.7%
SOLID WASTE	\$ 3,862,431	\$ 3,678,540	\$ 4,249,749	\$ 3,812,969	\$ 5,402,851	27.1%
STREETS	\$ 1,878,459	\$ 2,129,754	\$ 2,539,927	\$ 1,936,508	\$ 2,572,138	1.3%
PARKS	\$ 2,897,603	\$ 4,511,228	\$ 2,955,150	\$ 2,489,469	\$ 2,943,125	-0.4%
TRANSIT	\$ 634,783	\$ 525,214	\$ 320,000	\$ 340,295	\$ 691,000	115.9%
AIRPORT	\$ 1,101,734	\$ 972,622	\$ 988,523	\$ 920,080	\$ 1,010,880	2.3%
FACILITIES	\$ 1,045,760	\$ 1,381,608	\$ 1,406,849	\$ 1,308,229	\$ 1,610,750	14.5%
FLEET	\$ 1,090,770	\$ 1,184,924	\$ 1,363,721	\$ 1,267,331	\$ 1,636,109	20.0%
TOTALS	\$ 31,472,560	\$ 33,622,086	\$ 36,090,859	\$ 33,840,390	\$ 38,518,557	6.7%

EXPENDITURE CATEGORIES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Total
Salaries	\$ 3,688,005	\$ 4,089,678	\$ 4,471,424	\$ 4,135,809	\$ 4,747,392	12.3%
Retirement	\$ 232,073	\$ 284,455	\$ 338,468	\$ 314,787	\$ 359,872	0.9%
Pension Obligation	\$ 503,227	\$ 634,847	\$ 701,990	\$ 700,925	\$ 798,712	2.1%
Workers Comp	\$ 258,202	\$ 193,050	\$ 280,512	\$ 254,111	\$ 319,913	0.8%
OPEB Unfunded Liability	\$ 335,664	\$ 343,001	\$ 169,987	\$ 169,987	\$ 335,182	0.9%
Med/Den/Life Ins	\$ 701,909	\$ 729,620	\$ 809,873	\$ 757,861	\$ 999,212	2.6%
SUI	\$ 15,895	\$ 15,930	\$ 16,405	\$ 16,575	\$ 13,884	0.0%
FICA	\$ 265,088	\$ 295,277	\$ 338,861	\$ 296,588	\$ 338,185	0.9%
Insurance	\$ 95,903	\$ 232,129	\$ -	\$ 8,056	\$ 8,862	0.0%
Credit Card / Late Fees	\$ -	\$ -	\$ -	\$ 500	\$ 18,200	0.0%
Materials & Supplies	\$ 1,203,119	\$ 1,571,555	\$ 2,161,034	\$ 1,928,466	\$ 2,512,440	6.5%
Fuel	\$ 344,736	\$ 315,217	\$ 340,279	\$ 320,641	\$ 405,766	1.1%
Clothing	\$ 37,845	\$ 38,811	\$ 47,842	\$ 38,359	\$ 51,841	0.1%
Advertising	\$ 19,612	\$ 26,341	\$ 57,457	\$ 31,000	\$ 86,750	0.2%
Water Purchases	\$ 8,535,095	\$ 7,467,123	\$ 9,000,000	\$ 8,434,000	\$ 8,700,000	22.6%
Communications	\$ 100,448	\$ 132,111	\$ 109,294	\$ 108,894	\$ 114,817	0.3%
Equipment Maintenance	\$ 148	\$ -	\$ 64,288	\$ 44,312	\$ 64,600	0.2%
Building Maintenance	\$ -	\$ 869	\$ 69,001	\$ 32,350	\$ 38,525	0.1%
Facility/Grounds Maintenance	\$ 1,552	\$ 3,500	\$ -	\$ -	\$ 3,750	0.0%

PUBLIC WORKS

Fiscal Year 2021-22

EXPENDITURE CATEGORIES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Total
Utilities	\$ 2,373,582	\$ 3,577,225	\$ 2,623,010	\$ 3,024,914	\$ 3,093,437	8.0%
Municipal Utilities	\$ 938,458	\$ 2,144,522	\$ 789,207	\$ 863,302	\$ 649,200	1.7%
Taxes	\$ 30,484	\$ 23,952	\$ 37,860	\$ 37,860	\$ 19,890	0.1%
Lease Expense	\$ 50,565	\$ 46,527	\$ 265,198	\$ 105,887	\$ 135,749	0.4%
Professional Services	\$ 2,949,336	\$ 4,327,703	\$ 4,981,370	\$ 4,124,411	\$ 5,677,228	14.7%
Membership/Dues	\$ 114,062	\$ 135,307	\$ 140,212	\$ 131,481	\$ 167,289	0.4%
Training/Travel/Conf/Mtgs	\$ 18,012	\$ 27,455	\$ 113,018	\$ 25,375	\$ 104,796	0.3%
Regulatory Fees	\$ 195,048	\$ 231,410	\$ 310,810	\$ 315,728	\$ 319,876	0.8%
Capital Outlay	\$ 806,021	\$ -	\$ 126,794	\$ 124,314	\$ 112,338	0.3%
Treatment Plant Operations	\$ 5,057,364	\$ 4,193,931	\$ 4,750,834	\$ 4,794,712	\$ 4,637,880	12.0%
Disposal Fees	\$ 1,910,889	\$ 1,933,595	\$ 2,365,231	\$ 2,109,119	\$ 3,047,171	7.9%
Special Events	\$ 11,842	\$ 5,085	\$ 35,600	\$ 15,000	\$ 35,800	0.1%
Airport Fuel	\$ 678,379	\$ 601,860	\$ 575,000	\$ 575,066	\$ 600,000	1.6%
TOTALS	\$ 31,472,560	\$ 33,622,086	\$ 36,090,859	\$ 33,840,390	\$ 38,518,557	100%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	% of Change
#100 - General Fund	\$ 832,694	\$ 1,106,359	\$ 1,299,770	\$ 1,164,131	\$ 1,516,891	16.7%
#221 - Streets Fund Gas Tax	\$ 614,422	\$ 660,517	\$ 756,376	\$ 674,419	\$ 947,382	25.3%
#223 - Street Fund	\$ 767,071	\$ 963,036	\$ 1,353,649	\$ 1,126,730	\$ 1,410,666	4.2%
#247 - PFE Drainage	\$ 2,172	\$ 2,318	\$ -	\$ -	\$ -	0.0%
#248 - Development Svcs Fund	\$ 1,697	\$ 1,545	\$ 1,889	\$ 6,831	\$ 4,051	114.5%
#270-277 L&L / CFD	\$ 3,173,230	\$ 4,578,148	\$ 3,332,593	\$ 2,689,786	\$ 3,136,525	-5.9%
#278 - CFD 2010-1 PD/Fire	\$ -	\$ -	\$ 1,785	\$ 1,785	\$ 1,785	0.0%
#285 - CFD 2018-1 Maint.	\$ -	\$ 132	\$ 78,281	\$ 117,359	\$ 137,860	76.1%
#286 - CFD 2018-2 Safety	\$ -	\$ -	\$ 24,914	\$ 15,000	\$ 10,000	-59.9%
#290 - Oak Tree Mitigation Fund	\$ 29,708	\$ 30,500	\$ 88,000	\$ 59,500	\$ 90,000	2.3%
#600 - Internal Svcs Fund	\$ 1,614,029	\$ 1,969,892	\$ 788,681	\$ 698,839	\$ 848,481	7.6%
#610 - Vehicle / Equipment Repl Fund		\$ 7,974	\$ -	\$ -	\$ -	0.0%
#710 - Water Fund	\$ 10,237,704	\$ 9,789,310	\$ 11,944,139	\$ 11,216,604	\$ 11,617,175	-2.7%
#711 - Water Capital Replace	\$ 265,986	\$ 314,179	\$ 519,000	\$ 390,000	\$ 746,640	43.9%
#715 - Water Non-Operations	\$ 116,426	\$ 184,451	\$ 314,040	\$ 300,000	\$ 424,100	35.0%
#720 - Wastewater Fund	\$ 7,862,137	\$ 8,569,298	\$ 9,148,436	\$ 9,455,809	\$ 9,540,113	4.3%
#721 - Wastewater Capital Replacement	\$ 173,833	\$ -	\$ 70,000	\$ 70,000	\$ -	-100.0%
#725 - Wastewater Non-Operations	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#730 - Solid Waste Fund	\$ 3,578,644	\$ 3,833,211	\$ 4,910,342	\$ 4,465,427	\$ 6,174,051	25.7%
#731 - Solid Waste Capital Replacement	\$ 351,067	\$ 13,950	\$ 36,000	\$ 16,000	\$ 36,000	0.0%
#735 - Solid Waste Non Operations	\$ 63,273	\$ 57,835	\$ 60,000	\$ 60,000	\$ 120,000	100.0%
#740 - Transit Fund	\$ 661,900	\$ 554,695	\$ 348,479	\$ 367,784	\$ 720,155	106.7%
#750 - Airport Fund	\$ 1,126,567	\$ 984,738	\$ 1,014,485	\$ 944,386	\$ 1,036,682	2.2%
TOTALS	\$ 31,472,560	\$ 33,622,087	\$ 36,090,859	\$ 33,840,390	\$ 38,518,557	6.7%

PUBLIC WORKS

Administration Fiscal Year 2021-22

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Public Works Director	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	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	1.00	-
Office Assistant I / II / Senior	1.00	1.00	1.00	1.00	-
Seasonal Office Assistant (full-time equivalent)	1.00	0.50	0.50	0.50	-
TOTALS	7.00	6.50	6.50	6.50	0.00

BUDGET SUMMARY

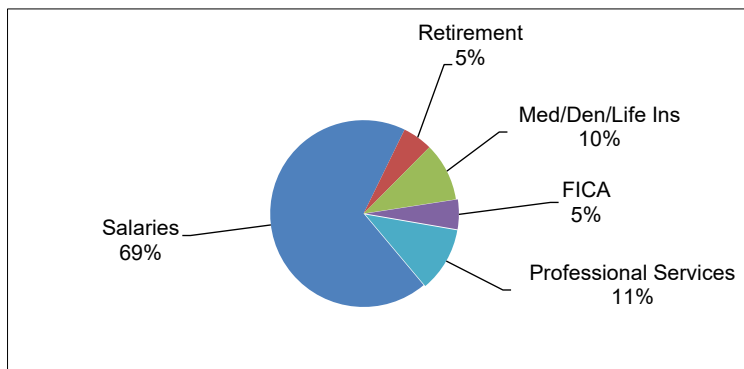
EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 506,129	\$ 671,357	\$ 682,180	\$ 655,808	\$ 744,384	\$ 62,204	9.1%
Retirement	\$ 24,293	\$ 44,928	\$ 53,601	\$ 50,516	\$ 56,678	\$ 3,077	5.7%
Pension Obligation	\$ 25,479	\$ 40,006	\$ 48,555	\$ 48,358	\$ 29,172	\$ (19,383)	-39.9%
Workers Comp	\$ 17,570	\$ 18,991	\$ 10,827	\$ 21,912	\$ 10,794	\$ (33)	-0.3%
OPEB Unfunded Liability	\$ 35,964	\$ 36,750	\$ 18,217	\$ 18,217	\$ 40,460	\$ 22,243	122.1%
Med/Den/Life Ins	\$ 38,264	\$ 58,452	\$ 60,682	\$ 87,176	\$ 110,378	\$ 49,696	81.9%
SUI	\$ 1,535	\$ 1,904	\$ 1,667	\$ 1,784	\$ 1,692	\$ 25	1.5%
FICA	\$ 35,636	\$ 47,906	\$ 48,936	\$ 46,172	\$ 56,035	\$ 7,099	14.5%
Insurance	\$ 11,899	\$ 28,250	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 3,205	\$ 177	\$ 7,000	\$ 4,000	\$ 2,500	\$ (4,500)	-64.3%
Fuel	\$ -	\$ 201	\$ 2,000	\$ -	\$ 1,000	\$ (1,000)	-50.0%
Communications	\$ 4,706	\$ 5,356	\$ 5,045	\$ 5,277	\$ 5,712	\$ 667	13.2%
Equipment Maintenance	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ (2,000)	-100.0%
Taxes	\$ 2,172	\$ 2,318	\$ 2,400	\$ 2,400	\$ 2,490	\$ 90	3.8%
Professional Services	\$ -	\$ 34,500	\$ 152,604	\$ 136,035	\$ 121,769	\$ (30,835)	-20.2%
Membership/Dues	\$ 75	\$ 1,800	\$ 1,660	\$ 2,000	\$ 1,675	\$ 15	0.9%
Training/Travel/Conf/Mtgs	\$ 3,195	\$ 261	\$ 27,100	\$ 5,000	\$ 14,000	\$ (13,100)	-48.3%
TOTALS	\$ 710,121	\$ 993,157	\$ 1,124,474	\$ 1,084,655	\$ 1,198,739	\$ 74,265	6.6%

PUBLIC WORKS

Administration Fiscal Year 2021-22

<i>FUNDING SOURCES</i>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#223 - Street Fund	\$ 120,335	\$ 145,980	\$ 140,863	\$ 136,264	\$ 139,226	\$ (1,637)	11.6%
#247 - PFE Drainage	\$ 2,172	\$ 2,318	\$ -	\$ -	\$ -	\$ -	0.0%
#270-277 L&L / CFD	\$ 57,878	\$ 93,271	\$ 92,490	\$ 94,522	\$ 124,467	\$ 31,977	10.4%
#278 - CFD 2010-1 PD/Fire	\$ -	\$ -	\$ 1,785	\$ 1,785	\$ 1,785	\$ -	0.1%
#285 - CFD 2018-1 Maint.	\$ -	\$ -	\$ 77,921	\$ 75,000	\$ 45,000	\$ (32,921)	3.8%
#286 - CFD 2018-2 Safety	\$ -	\$ -	\$ 24,914	\$ 15,000	\$ 10,000	\$ (14,914)	0.8%
#600 - Internal Services	\$ 43,556	\$ 7,382	\$ 44,805	\$ 15,778	\$ 24,275	\$ (20,530)	2.0%
#710 - Water Operations	\$ 163,676	\$ 254,621	\$ 281,117	\$ 256,031	\$ 311,861	\$ 30,744	26.0%
#720 - Wastewater Operations	\$ 140,001	\$ 228,177	\$ 241,342	\$ 236,589	\$ 234,610	\$ (6,732)	19.6%
#730 - Solid Waste Operations	\$ 130,552	\$ 219,811	\$ 173,920	\$ 216,917	\$ 267,955	\$ 94,035	22.4%
#740 - Transit	\$ 27,117	\$ 29,481	\$ 28,479	\$ 27,489	\$ 29,155	\$ 676	2.4%
#750 - Airport	\$ 24,833	\$ 12,116	\$ 16,838	\$ 9,280	\$ 10,405	\$ (6,433)	0.9%
TOTALS	\$ 710,121	\$ 993,157	\$ 1,124,474	\$ 1,084,655	\$ 1,198,739	\$ 74,265	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

WATER Fiscal Year 2021-22

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Supervisor Water Facilities Operator	0.50	1.00	1.00	1.00	-
Water Tech I / II / Senior	5.00	6.00	6.00	6.00	-
Maintenance Worker I / II / Senior	2.85	2.10	2.10	1.00	-1.10
TOTALS	8.35	9.10	9.10	8.00	-1.10

BUDGET SUMMARY

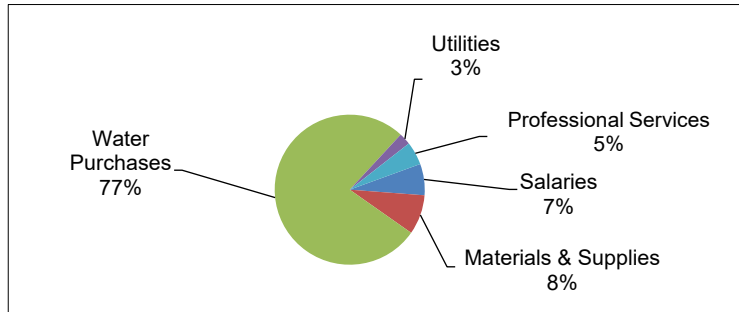
EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 531,971	\$ 699,703	\$ 760,492	\$ 749,064	\$ 761,603	\$ 1,111	0.1%
Retirement	\$ 36,788	\$ 53,043	\$ 66,260	\$ 62,232	\$ 65,902	\$ (358)	-0.5%
Pension Obligation	\$ 96,118	\$ 148,542	\$ 162,903	\$ 163,039	\$ 191,969	\$ 29,066	17.8%
Workers Comp	\$ 45,042	\$ 38,512	\$ 62,672	\$ 55,709	\$ 65,559	\$ 2,887	4.6%
OPEB Unfunded Liability	\$ 50,949	\$ 58,188	\$ 28,842	\$ 28,842	\$ 54,910	\$ 26,068	90.4%
Med/Den/Life Ins	\$ 106,677	\$ 120,685	\$ 141,005	\$ 133,408	\$ 157,326	\$ 16,321	11.6%
SUI	\$ 1,690	\$ 1,934	\$ 2,047	\$ 2,047	\$ 1,911	\$ (136)	-6.6%
FICA	\$ 38,085	\$ 50,558	\$ 58,178	\$ 54,238	\$ 51,072	\$ (7,106)	-12.2%
Insurance	\$ 12,734	\$ 39,631	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 348,357	\$ 528,596	\$ 810,740	\$ 750,000	\$ 963,940	\$ 153,200	18.9%
Fuel and Oil	\$ 21,673	\$ 20,483	\$ 27,525	\$ 25,000	\$ 29,000	\$ 1,475	5.4%
Clothing	\$ 3,484	\$ 4,913	\$ 5,650	\$ 3,687	\$ 5,800	\$ 150	2.7%
Advertising	\$ 586	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -	0.0%
Water Purchases	\$ 8,535,095	\$ 7,467,123	\$ 9,000,000	\$ 8,434,000	\$ 8,700,000	\$ (300,000)	-3.3%
Communications	\$ 10,716	\$ 12,804	\$ 22,206	\$ 13,416	\$ 22,938	\$ 732	3.3%
Equipment Maintenance	\$ -	\$ -	\$ 2,500	\$ 1,000	\$ -	\$ (2,500)	-100.0%
Building Maintenance	\$ -	\$ -	\$ 50,000	\$ 25,000	\$ -	\$ (50,000)	-100.0%
Utilities	\$ 158,380	\$ 244,103	\$ 172,000	\$ 260,935	\$ 288,000	\$ 116,000	67.4%
Municipal Utilities	\$ 2,385	\$ -	\$ 8,000	\$ 7,932	\$ 7,900	\$ (100)	-1.3%
Lease Expense	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000	\$ -	0.0%
Professional Services	\$ 96,527	\$ 256,729	\$ 597,280	\$ 530,000	\$ 564,212	\$ (33,068)	-5.5%
Membership/Dues	\$ 102,524	\$ 108,653	\$ 103,967	\$ 103,000	\$ 134,130	\$ 30,163	29.0%
Training/Travel/Conf/Mtgs	\$ 4,682	\$ 9,869	\$ 21,200	\$ 5,000	\$ 23,700	\$ 2,500	11.8%
Regulatory Fees	\$ 44,925	\$ 49,596	\$ 55,000	\$ 49,921	\$ 55,000	\$ -	0.0%
Capital Outlay	\$ 105,545	\$ -	\$ 31,000	\$ 31,000	\$ 31,000	\$ -	0.0%
TOTALS	\$ 10,354,931	\$ 9,913,665	\$ 12,271,967	\$ 11,488,470	\$ 12,258,372	\$ (13,595)	-0.1%

PUBLIC WORKS

WATER Fiscal Year 2021-22

<i>FUNDING SOURCES</i>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#710 - Water Operations	\$ 10,006,802	\$ 9,449,623	\$ 11,498,927	\$ 10,828,470	\$ 11,234,632	\$ (264,295)	91.6%
#711 - Water Capital Replace	\$ 231,703	\$ 279,591	\$ 459,000	\$ 360,000	\$ 599,640	\$ 140,640	4.9%
#715 - Water Non-Operations	\$ 116,426	\$ 184,451	\$ 314,040	\$ 300,000	\$ 424,100	\$ 110,060	3.5%
TOTALS	\$ 10,354,931	\$ 9,913,665	\$ 12,271,967	\$ 11,488,470	\$ 12,258,372	\$ (13,595)	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

WASTEWATER Fiscal Year 2021-22

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Supervisor Water Facilities Operator	0.50	1.00	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	7.00	7.00	7.00	0.00

BUDGET SUMMARY

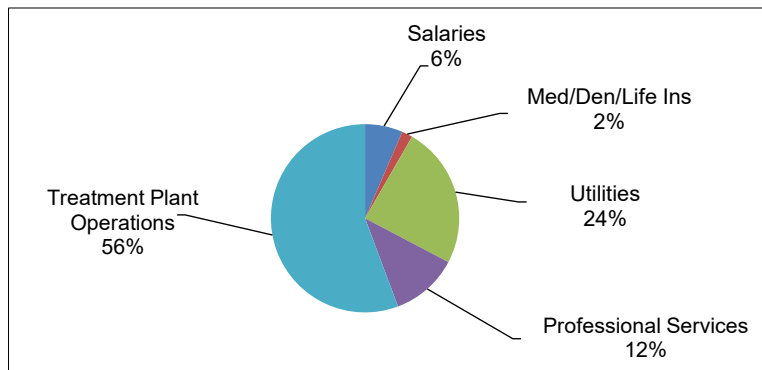
EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 473,452	\$ 484,177	\$ 530,187	\$ 519,912	\$ 538,463	\$ 8,276	1.6%
Retirement	\$ 28,484	\$ 30,258	\$ 36,988	\$ 35,217	\$ 36,763	\$ (225)	-0.6%
Pension Obligation	\$ 53,416	\$ 59,788	\$ 70,243	\$ 70,002	\$ 82,675	\$ 12,432	17.7%
Workers Comp	\$ 44,112	\$ 29,567	\$ 46,979	\$ 40,094	\$ 47,967	\$ 988	2.1%
OPEB Unfunded Liability	\$ 38,961	\$ 42,875	\$ 21,252	\$ 21,252	\$ 40,460	\$ 19,208	90.4%
Med/Den/Life Ins	\$ 114,081	\$ 125,644	\$ 142,414	\$ 134,747	\$ 154,272	\$ 11,858	8.3%
SUI	\$ 1,547	\$ 1,583	\$ 1,666	\$ 1,666	\$ 1,470	\$ (196)	-11.8%
FICA	\$ 33,742	\$ 34,272	\$ 40,559	\$ 36,111	\$ 37,367	\$ (3,192)	-7.9%
Insurance	\$ 10,580	\$ 28,010	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 77,782	\$ 76,043	\$ 128,912	\$ 145,500	\$ 131,250	\$ 2,338	1.8%
Fuel and Oil	\$ 41,061	\$ 33,747	\$ 42,000	\$ 39,000	\$ 53,800	\$ 11,800	28.1%
Clothing	\$ 6,375	\$ 6,938	\$ 7,150	\$ 6,954	\$ 7,350	\$ 200	2.8%
Advertising	\$ 4,800	\$ 88	\$ 15,000	\$ 5,000	\$ 15,000	\$ -	0.0%
Communications	\$ 29,376	\$ 34,073	\$ 33,252	\$ 29,771	\$ 32,977	\$ (275)	-0.8%
Equipment Maintenance	\$ -	\$ -	\$ 50,000	\$ 40,000	\$ 55,000	\$ 5,000	10.0%
Building Maintenance	\$ -	\$ -	\$ 2,500	\$ 1,000	\$ 2,500	\$ -	0.0%
Utilities	\$ 1,316,449	\$ 1,886,898	\$ 1,413,286	\$ 2,020,428	\$ 2,031,538	\$ 618,252	43.7%
Municipal Utilities	\$ 35,466	\$ 26,036	\$ 42,300	\$ 50,278	\$ 49,800	\$ 7,500	17.7%
Taxes	\$ 8,482	\$ 9,085	\$ 8,193	\$ 8,193	\$ -	\$ (8,193)	-100.0%
Lease Expense	\$ 50,383	\$ 46,329	\$ 185,000	\$ 105,000	\$ 54,949	\$ (130,051)	-70.3%
Professional Services	\$ 100,100	\$ 1,054,288	\$ 1,027,446	\$ 827,033	\$ 965,720	\$ (61,726)	-6.0%
Membership/Dues	\$ 1,032	\$ 1,480	\$ 2,800	\$ 1,200	\$ 2,800	\$ -	0.0%
Training/Travel/Conf/Mtgs	\$ 3,159	\$ 4,026	\$ 18,300	\$ 10,000	\$ 15,000	\$ (3,300)	-18.0%
Regulatory Fees	\$ 87,772	\$ 121,814	\$ 175,120	\$ 175,176	\$ 116,592	\$ (58,528)	-33.4%
Treatment Plant Operations	\$ 5,057,364	\$ 4,193,931	\$ 4,750,834	\$ 4,794,712	\$ 4,637,880	\$ (112,954)	-2.4%
Disposal Fees	\$ -	\$ 426	\$ 3,000	\$ 1,500	\$ 3,000	\$ -	100.0%
Capital Outlay	\$ 277,993	\$ -	\$ 75,118	\$ 72,638	\$ 80,000	\$ 4,882	6.5%
TOTALS	\$ 7,895,969	\$ 8,331,375	\$ 8,870,499	\$ 9,192,384	\$ 9,194,593	\$ 324,094	3.7%

PUBLIC WORKS

WASTEWATER Fiscal Year 2021-22

<i>FUNDING SOURCES</i>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#720 - Wastewater Operations	\$ 7,722,136	\$ 8,331,375	\$ 8,800,499	\$ 9,122,384	\$ 9,194,593	\$ 394,094	100.0%
#721 - Wastewater Capital Rep	\$ 173,833	\$ -	\$ 70,000	\$ 70,000	\$ -	\$ (70,000)	0.0%
TOTALS	\$ 7,895,969	\$ 8,331,375	\$ 8,870,499	\$ 9,192,384	\$ 9,194,593	\$ 324,094	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

SOLID WASTE Fiscal Year 2021-22

POSITION INFORMATION

<i>AUTHORIZED POSITIONS</i>	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Supervisor	1.00	1.00	1.00	1.00	-
Administrative Analyst I	-	-	-	1.00	1.00
Maintenance Worker I / II / Senior	13.00	13.00	13.00	13.00	-
Seasonal Maintenance Worker I / II	1.00	1.00	1.00	1.00	-
TOTALS	15.00	15.00	15.00	16.00	1.00

BUDGET SUMMARY

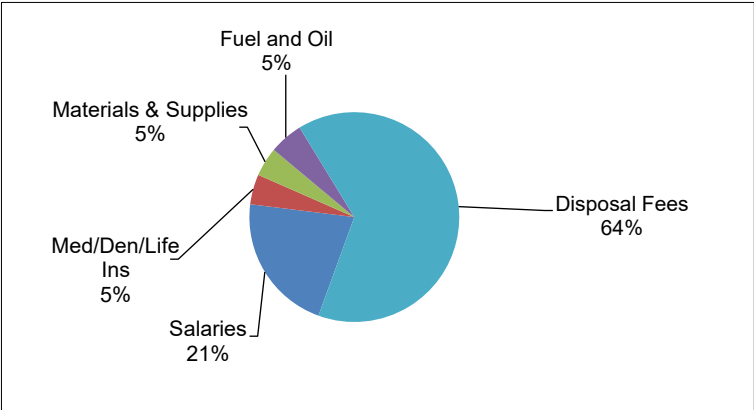
<i>EXPENDITURES</i>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 724,193	\$ 810,655	\$ 906,902	\$ 832,635	\$ 1,003,861	\$ 96,959	10.7%
Retirement	\$ 45,669	\$ 54,609	\$ 67,880	\$ 60,421	\$ 73,345	\$ 5,465	8.1%
Pension Obligation	\$ 102,358	\$ 138,992	\$ 163,660	\$ 163,501	\$ 192,682	\$ 29,022	17.7%
Workers Comp	\$ 44,571	\$ 27,775	\$ 35,213	\$ 30,009	\$ 39,662	\$ 4,449	12.6%
OPEB Unfunded Liability	\$ 83,916	\$ 85,750	\$ 42,504	\$ 42,504	\$ 80,920	\$ 38,416	90.4%
Med/Den/Life Ins	\$ 145,907	\$ 147,716	\$ 158,171	\$ 154,996	\$ 217,284	\$ 59,113	37.4%
SUI	\$ 4,153	\$ 4,052	\$ 3,808	\$ 3,813	\$ 3,570	\$ (238)	-6.3%
FICA	\$ 52,033	\$ 58,549	\$ 69,378	\$ 57,881	\$ 73,353	\$ 3,975	5.7%
Insurance	\$ 17,258	\$ 45,675	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 53,451	\$ 86,586	\$ 118,812	\$ 73,000	\$ 210,250	\$ 91,438	77.0%
Fuel and Oil	\$ 196,391	\$ 181,751	\$ 196,036	\$ 180,000	\$ 243,716	\$ 47,680	24.3%
Clothing	\$ 8,872	\$ 9,711	\$ 11,555	\$ 6,297	\$ 14,026	\$ 2,471	21.4%
Advertising	\$ 13,802	\$ 26,253	\$ 27,250	\$ 25,000	\$ 67,250	\$ 40,000	146.8%
Communications	\$ 9,064	\$ 9,824	\$ 10,405	\$ 8,530	\$ 8,112	\$ (2,293)	-22.0%
Utilities	\$ 10,106	\$ 9,728	\$ 10,510	\$ 16,930	\$ 10,180	\$ (330)	-3.1%
Taxes	\$ -	\$ -	\$ 69	\$ 69	\$ -	\$ (69)	-100.0%
Professional Services	\$ 42,318	\$ 23,309	\$ 46,125	\$ 31,000	\$ 111,499	\$ 65,374	141.7%
Membership/Dues	\$ 253	\$ 552	\$ 550	\$ 550	\$ 645	\$ 95	17.3%
Training/Travel/Conf/Mtgs	\$ 4,508	\$ -	\$ 9,300	\$ 1,000	\$ 9,300	\$ -	0.0%
Regulatory Fees	\$ 25,811	\$ 27,287	\$ 29,376	\$ 29,376	\$ 27,487	\$ (1,889)	-6.4%
Disposal Fees	\$ 1,910,889	\$ 1,929,765	\$ 2,340,907	\$ 2,094,119	\$ 3,015,709	\$ 674,802	28.8%
Capital Outlay	\$ 366,910	\$ -	\$ 1,338	\$ 1,338	\$ -	\$ (1,338)	-100.0%
TOTALS	\$ 3,862,431	\$ 3,678,540	\$ 4,249,749	\$ 3,812,969	\$ 5,402,851	\$ 1,153,102	27.1%

PUBLIC WORKS

SOLID WASTE Fiscal Year 2021-22

<i>FUNDING SOURCES</i>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#730 - Solid Waste Operations	\$ 3,448,092	\$ 3,606,755	\$ 4,153,749	\$ 3,736,969	\$ 5,246,851	\$ 1,093,102	97.1%
#731 - Solid Waste Cap Replace	\$ 351,067	\$ 13,950	\$ 36,000	\$ 16,000	\$ 36,000	\$ -	0.7%
#735 - Solid Waste Non Ops	\$ 63,273	\$ 57,835	\$ 60,000	\$ 60,000	\$ 120,000	\$ 60,000	2.2%
TOTALS	\$ 3,862,431	\$ 3,678,540	\$ 4,249,749	\$ 3,812,969	\$ 5,402,851	\$ 1,153,102	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

STREETS Fiscal Year 2021-22

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Supervisor	1.00	1.00	1.00	1.00	-
Water Tech I	1.00	1.00	2.00	2.00	-
Maintenance Worker I / II / Senior	5.90	5.90	5.90	7.00	1.10
Seasonal Maintenance Worker I	-	-	-	-	-
TOTALS	7.90	7.90	8.90	10.00	1.10

BUDGET SUMMARY

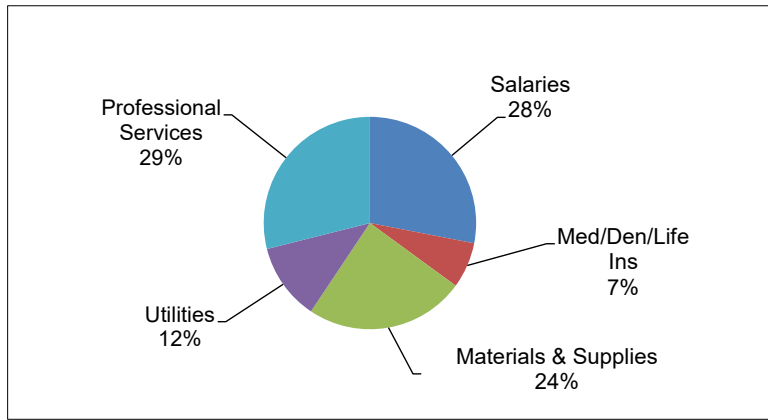
EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 436,369	\$ 465,886	\$ 506,169	\$ 461,399	\$ 596,347	\$ 90,178	17.8%
Retirement	\$ 25,392	\$ 26,692	\$ 31,225	\$ 29,301	\$ 38,218	\$ 6,993	22.4%
Pension Obligation	\$ 43,002	\$ 49,471	\$ 47,473	\$ 47,071	\$ 55,725	\$ 8,252	17.4%
Workers Comp	\$ 39,315	\$ 26,872	\$ 39,281	\$ 36,020	\$ 55,751	\$ 16,470	41.9%
OPEB Unfunded Liability	\$ 47,952	\$ 45,938	\$ 22,770	\$ 22,770	\$ 49,130	\$ 26,360	115.8%
Med/Den/Life Ins	\$ 91,489	\$ 98,087	\$ 116,886	\$ 92,760	\$ 148,389	\$ 31,503	27.0%
SUI	\$ 1,954	\$ 2,195	\$ 1,880	\$ 1,880	\$ 1,869	\$ (11)	-0.6%
FICA	\$ 31,711	\$ 34,081	\$ 38,722	\$ 33,801	\$ 42,905	\$ 4,183	10.8%
Insurance	\$ 10,838	\$ 27,053	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 293,455	\$ 364,787	\$ 445,662	\$ 405,000	\$ 517,000	\$ 71,338	16.0%
Fuel and Oil	\$ 40,599	\$ 37,984	\$ 40,000	\$ 35,000	\$ 40,000	\$ -	0.0%
Clothing	\$ 6,936	\$ 7,961	\$ 9,150	\$ 9,000	\$ 10,215	\$ 1,065	11.6%
Advertising	\$ -	\$ -	\$ 2,000	\$ 1,000	\$ 2,000	\$ -	0.0%
Communications	\$ 9,321	\$ 10,484	\$ 9,575	\$ 10,832	\$ 10,092	\$ 517	5.4%
Utilities	\$ 392,280	\$ 458,320	\$ 452,040	\$ 223,791	\$ 248,700	\$ (203,340)	-45.0%
Municipal Utilities	\$ 1,501	\$ 1,677	\$ 1,807	\$ 1,761	\$ 1,800	\$ (7)	-0.4%
Professional Services	\$ 373,381	\$ 436,564	\$ 705,070	\$ 480,284	\$ 614,915	\$ (90,155)	-12.8%
Membership/Dues	\$ 5,742	\$ 6,243	\$ 16,204	\$ 11,000	\$ 12,154	\$ (4,050)	-25.0%
Training/Travel/Conf/Mtgs	\$ 500	\$ 10,098	\$ 14,129	\$ 2,000	\$ 15,796	\$ 1,667	11.8%
Regulatory Fees	\$ 15,305	\$ 15,968	\$ 17,222	\$ 17,000	\$ 81,332	\$ 64,110	372.3%
Disposal Fees	\$ -	\$ 3,396	\$ 21,324	\$ 13,500	\$ 28,462	\$ 7,138	100.0%
Capital Outlay	\$ 11,417	\$ -	\$ 1,338	\$ 1,338	\$ 1,338	\$ -	0.0%
TOTALS	\$ 1,878,459	\$ 2,129,754	\$ 2,539,927	\$ 1,936,508	\$ 2,572,138	\$ 32,211	1.3%

PUBLIC WORKS

STREETS Fiscal Year 2021-22

<i>FUNDING SOURCES</i>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#221 - Streets Fund Gas Tax	\$ 614,422	\$ 648,554	\$ 695,588	\$ 619,545	\$ 873,389	\$ 177,801	34.0%
#223 - Streets Fund TDA	\$ 646,736	\$ 817,056	\$ 1,023,650	\$ 815,858	\$ 1,061,672	\$ 38,022	41.3%
#270-277 - LLAD	\$ 486,083	\$ 519,750	\$ 639,944	\$ 365,261	\$ 451,395	\$ (188,549)	17.5%
#285 - Maintenance CFD	\$ -	\$ -	\$ -	\$ 844	\$ -	\$ -	0.0%
#290 - Oak Tree Mitigation	\$ 29,708	\$ 30,500	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	1.2%
#710 - Water Operations	\$ 67,227	\$ 79,306	\$ 90,745	\$ 75,000	\$ 8,682	\$ (82,063)	0.3%
#711 - Water Capital Replace	\$ 34,283	\$ 34,588	\$ 60,000	\$ 30,000	\$ 147,000	\$ 87,000	5.7%
TOTALS	\$ 1,878,459	\$ 2,129,754	\$ 2,539,927	\$ 1,936,508	\$ 2,572,138	\$ 32,211	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

PARKS Fiscal Year 2021-22

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Supervisor	0.50	0.50	0.50	0.50	-
Maintenance Worker I / II / Senior	4.00	3.00	3.00	3.00	-
Maintenance Worker I Seasonal	0.75	1.00	1.00	1.00	-
TOTALS	5.25	4.50	4.50	4.50	0.00

BUDGET SUMMARY

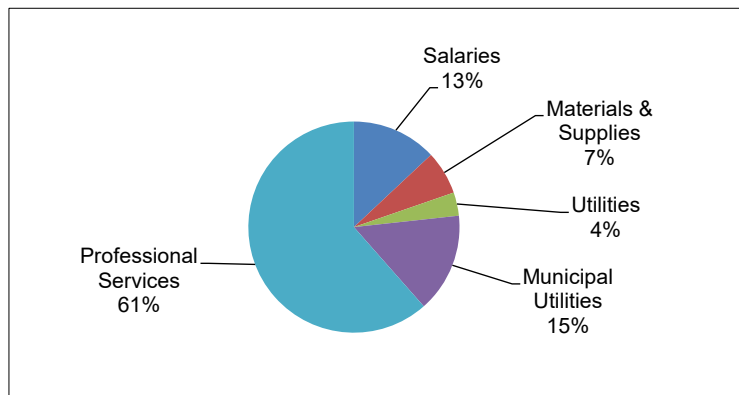
EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 366,751	\$ 318,148	\$ 359,456	\$ 258,644	\$ 346,846	\$ (12,610)	-3.5%
Retirement	\$ 23,878	\$ 24,529	\$ 24,683	\$ 21,669	\$ 26,455	\$ 1,772	7.2%
Pension Obligation	\$ 61,735	\$ 78,178	\$ 68,636	\$ 68,569	\$ 80,886	\$ 12,250	17.8%
Workers Comp	\$ 16,405	\$ 15,687	\$ 28,144	\$ 22,419	\$ 31,629	\$ 3,485	12.4%
OPEB Unfunded Liability	\$ 29,670	\$ 24,194	\$ 11,992	\$ 11,992	\$ 22,831	\$ 10,839	90.4%
Med/Den/Life Ins	\$ 71,041	\$ 66,697	\$ 75,395	\$ 44,833	\$ 64,369	\$ (11,026)	-14.6%
SUI	\$ 2,801	\$ 2,108	\$ 2,946	\$ 2,946	\$ 1,260	\$ (1,686)	-57.2%
FICA	\$ 26,836	\$ 23,132	\$ 27,499	\$ 20,156	\$ 24,391	\$ (3,108)	-11.3%
Insurance	\$ 8,869	\$ 20,133	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 117,324	\$ 131,712	\$ 202,860	\$ 134,005	\$ 178,000	\$ (24,860)	-12.3%
Fuel and Oil	\$ 11,750	\$ 11,004	\$ 8,750	\$ 8,700	\$ 8,750	\$ -	0.0%
Clothing	\$ 3,286	\$ 1,803	\$ 3,700	\$ 3,600	\$ 3,700	\$ -	0.0%
Communications	\$ 4,607	\$ 23,704	\$ 4,683	\$ 4,683	\$ 3,519	\$ (1,164)	-24.9%
Utilities	\$ 112,698	\$ 385,223	\$ 128,028	\$ 121,508	\$ 95,302	\$ (32,726)	-25.6%
Municipal Utilities	\$ 692,900	\$ 1,963,517	\$ 555,000	\$ 637,787	\$ 405,600	\$ (149,400)	-26.9%
Professional Services	\$ 1,346,338	\$ 1,419,376	\$ 1,424,828	\$ 1,107,358	\$ 1,638,887	\$ 214,059	15.0%
Membership/Dues	\$ 665	\$ 170	\$ 4,050	\$ 2,000	\$ 4,200	\$ 150	3.7%
Training/Travel/Conf/Mtgs	\$ 49	\$ 1,904	\$ 6,500	\$ 600	\$ 6,500	\$ -	0.0%
Disposal Fees	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -	0.0%
Capital Outlay	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ -	\$ (18,000)	-100.0%
TOTALS	\$ 2,897,603	\$ 4,511,228	\$ 2,955,150	\$ 2,489,469	\$ 2,943,125	\$ (12,025)	-0.4%

PUBLIC WORKS

PARKS Fiscal Year 2021-22

<i>FUNDING SOURCES</i>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#100 - General Fund	\$ 266,637	\$ 548,178	\$ 327,897	\$ 221,220	\$ 271,869	\$ (56,028)	9.2%
#248 - Development Services	\$ 1,697	\$ 1,545	\$ -	\$ -	\$ -	\$ -	0.0%
#270-277 L&L	\$ 2,629,269	\$ 3,960,697	\$ 2,568,893	\$ 2,196,234	\$ 2,518,396	\$ (50,497)	85.6%
#285 - Maintenance	\$ -	\$ 132	\$ 360	\$ 41,515	\$ 92,860	\$ 92,500	3.2%
#290 - Oak Tree Mitigation	\$ -	\$ -	\$ 58,000	\$ 29,500	\$ 60,000	\$ 2,000	2.0%
#600 - Internal Services	\$ -	\$ 676	\$ -	\$ 1,000	\$ -	\$ -	0.0%
TOTALS	\$ 2,897,603	\$ 4,511,228	\$ 2,955,150	\$ 2,489,469	\$ 2,943,125	\$ (12,025)	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

TRANSIT Fiscal Year 2021-22

POSITION INFORMATION

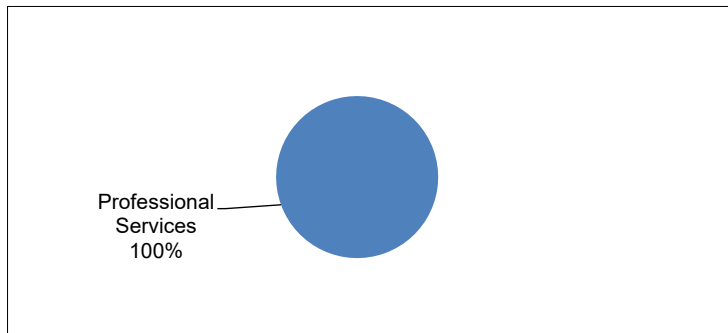
AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Transit Operator	1.00	-	-	-	-
TOTALS	1.00	0.00	0.00	0.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 53,835	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Retirement	\$ 3,259	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Pension Obligation	\$ 14,483	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Workers Comp	\$ 1,133	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
OPEB Unfunded Liability	\$ 5,994	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Med/Den/Life Ins	\$ 12,293	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
SUI	\$ 238	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
FICA	\$ 3,903	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Insurance	\$ 1,361	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Professional Services	\$ 538,283	\$ 525,214	\$ 320,000	\$ 340,295	\$ 691,000	\$ 371,000	115.9%
TOTALS	\$ 634,783	\$ 525,214	\$ 320,000	\$ 340,295	\$ 691,000	\$ 371,000	115.9%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#740 - Transit	\$ 634,783	\$ 525,214	\$ 320,000	\$ 340,295	\$ 691,000	\$ 371,000	100.0%
TOTALS	\$ 634,783	\$ 525,214	\$ 320,000	\$ 340,295	\$ 691,000	\$ 371,000	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

AIRPORT Fiscal Year 2021-22

POSITION INFORMATION

<i>AUTHORIZED POSITIONS</i>	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Airport Maintenance Worker I / II / Senior	2.00	1.00	1.00	1.00	-
Maintenance Worker Seasonal	-	-	0.50	0.50	0.00
TOTALS	2.00	1.00	1.50	1.50	0.00

BUDGET SUMMARY

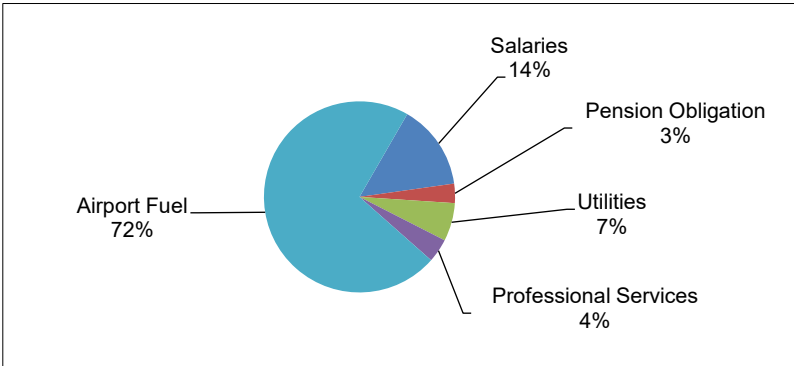
<i>EXPENDITURES</i>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 122,261	\$ 98,261	\$ 137,009	\$ 102,281	\$ 120,620	\$ (16,389)	-12.0%
Retirement	\$ 8,320	\$ 6,239	\$ 6,893	\$ 6,414	\$ 6,842	\$ (51)	-0.7%
Pension Obligation	\$ 33,467	\$ 19,792	\$ 23,208	\$ 23,208	\$ 27,364	\$ 4,156	17.9%
Workers Comp	\$ 5,289	\$ 2,852	\$ 3,760	\$ 4,638	\$ 9,341	\$ 5,581	148.4%
OPEB Unfunded Liability	\$ 5,994	\$ 6,125	\$ 3,036	\$ 3,036	\$ 5,780	\$ 2,744	90.4%
Med/Den/Life Ins	\$ 30,420	\$ 18,131	\$ 16,774	\$ 15,860	\$ 17,958	\$ 1,184	7.1%
SUI	\$ 238	\$ 476	\$ 476	\$ 476	\$ 420	\$ (56)	-11.8%
FICA	\$ 8,624	\$ 7,158	\$ 10,481	\$ 7,520	\$ 7,277	\$ (3,204)	-30.6%
Insurance	\$ 10,918	\$ 12,498	\$ -	\$ 8,056	\$ 8,862	\$ 8,862	0.0%
Credit Card / Late Fees	\$ -	\$ -	\$ -	\$ 500	\$ 18,200	\$ 18,200	100.0%
Materials & Supplies	\$ 9,440	\$ 10,511	\$ 15,500	\$ 15,000	\$ 15,500	\$ -	0.0%
Fuel and Oil	\$ 5,855	\$ 4,289	\$ 5,000	\$ 2,500	\$ 2,500	\$ (2,500)	-50.0%
Clothing	\$ 1,786	\$ 1,423	\$ 1,350	\$ 1,249	\$ 1,350	\$ -	0.0%
Advertising	\$ 424	\$ -	\$ 10,707	\$ -	\$ -	\$ (10,707)	-100.0%
Communications	\$ 9,797	\$ 10,300	\$ 1,000	\$ 10,059	\$ 11,580	\$ 10,580	1058.0%
Equipment Maintenance	\$ -	\$ -	\$ 4,500	\$ 500	\$ 4,300	\$ (200)	-4.4%
Building Maintenance	\$ -	\$ 869	\$ 3,500	\$ 1,000	\$ 16,025	\$ 12,525	357.9%
Facility/Grounds Maintenance	\$ 1,552	\$ 3,500	\$ -	\$ -	\$ 3,750	\$ 3,750	100.0%
Utilities	\$ 59,236	\$ 101,398	\$ 84,263	\$ 50,773	\$ 54,000	\$ (30,263)	-35.9%
Municipal Utilities	\$ 12,883	\$ -	\$ 12,100	\$ 11,400	\$ 12,100	\$ -	0.0%
Taxes	\$ 19,830	\$ 12,549	\$ 27,198	\$ 27,198	\$ 17,400	\$ (9,798)	-36.0%
Lease Expense	\$ 182	\$ 198	\$ 198	\$ 887	\$ 800	\$ 602	304.0%
Professional Services	\$ 68,493	\$ 48,864	\$ 37,656	\$ 37,000	\$ 33,546	\$ (4,110)	-10.9%
Membership/Dues	\$ 2,748	\$ 2,139	\$ 1,600	\$ 2,436	\$ 1,885	\$ 285	17.8%
Training/Travel/Conf/Mtgs	\$ 410	\$ -	\$ 1,000	\$ -	\$ 3,000	\$ 2,000	200.0%
Regulatory Fees	\$ 5,190	\$ 3,189	\$ 6,314	\$ 13,023	\$ 10,480	\$ 4,166	66.0%
Airport Fuel	\$ 678,379	\$ 601,860	\$ 575,000	\$ 575,066	\$ 600,000	\$ 25,000	4.3%
TOTALS	\$ 1,101,734	\$ 972,622	\$ 988,523	\$ 920,080	\$ 1,010,880	\$ 22,357	2.3%

PUBLIC WORKS

AIRPORT Fiscal Year 2021-22

<i>FUNDING SOURCES</i>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#750 - Airport	\$ 1,101,734	\$ 972,622	\$ 988,523	\$ 920,080	\$ 1,010,880	\$ 22,357	100.0%
TOTALS	\$ 1,101,734	\$ 972,622	\$ 988,523	\$ 920,080	\$ 1,010,880	\$ 22,357	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

FACILITIES Fiscal Year 2021-22

POSITION INFORMATION

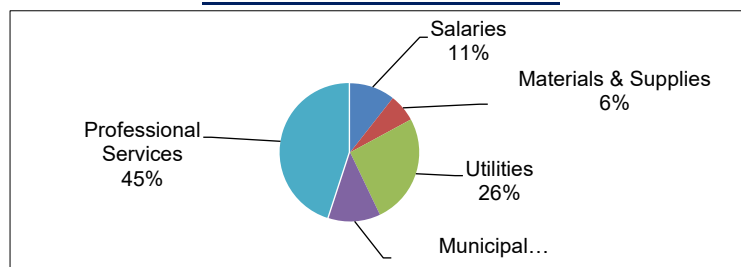
AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Adopted	FTE Change
Supervisor	0.50	0.50	0.50	0.50	-
Maintenance Worker I / II / Senior	1.00	2.00	2.00	2.00	-
Seasonal Maintenance Worker I	-	-	-	-	-
TOTALS	1.50	2.50	2.50	2.50	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 67,231	\$ 132,671	\$ 144,249	\$ 142,339	\$ 150,420	\$ 6,171	4.3%
Retirement	\$ 5,459	\$ 8,757	\$ 10,788	\$ 10,455	\$ 11,232	\$ 444	4.1%
Pension Obligation	\$ 15,207	\$ 20,846	\$ 24,540	\$ 24,473	\$ 28,894	\$ 4,354	17.7%
Workers Comp	\$ 6,353	\$ 8,064	\$ 11,596	\$ 11,184	\$ 13,376	\$ 1,780	15.4%
OPEB Unfunded Liability	\$ 6,294	\$ 12,556	\$ 6,224	\$ 6,224	\$ 11,849	\$ 5,625	90.4%
Med/Den/Life Ins	\$ 20,666	\$ 21,884	\$ 23,060	\$ 21,804	\$ 24,652	\$ 1,592	6.9%
SUI	\$ 250	\$ 488	\$ 488	\$ 488	\$ 431	\$ (57)	-11.7%
FICA	\$ 4,797	\$ 9,785	\$ 11,035	\$ 10,495	\$ 10,513	\$ (522)	-4.7%
Insurance	\$ 1,981	\$ 7,240	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 59,193	\$ 52,801	\$ 68,000	\$ 68,500	\$ 92,000	\$ 24,000	35.3%
Fuel and Oil	\$ 3,948	\$ 4,921	\$ 4,000	\$ 4,500	\$ 4,000	\$ -	0.0%
Clothing	\$ 1,755	\$ 993	\$ 3,350	\$ 727	\$ 3,450	\$ 100	3.0%
Communications	\$ 19,718	\$ 22,482	\$ 20,084	\$ 23,185	\$ 19,236	\$ (848)	-4.2%
Utilities	\$ 324,433	\$ 491,555	\$ 362,883	\$ 330,549	\$ 365,717	\$ 2,834	0.8%
Municipal Utilities	\$ 193,322	\$ 153,292	\$ 170,000	\$ 154,144	\$ 172,000	\$ 2,000	1.2%
Professional Services	\$ 266,419	\$ 410,281	\$ 486,852	\$ 464,562	\$ 637,680	\$ 150,828	31.0%
Membership/Dues	\$ -	\$ 8,835	\$ 800	\$ 800	\$ 1,200	\$ 400	100.0%
Training/Travel/Conf/Mtgs	\$ -	\$ 829	\$ 5,500	\$ 1,000	\$ 7,500	\$ 2,000	36.4%
Regulatory Fees	\$ 10,928	\$ 8,243	\$ 17,800	\$ 17,800	\$ 20,800	\$ 3,000	16.9%
Special Events	\$ 11,842	\$ 5,085	\$ 35,600	\$ 15,000	\$ 35,800	\$ 200	0.6%
Capital Outlay	\$ 25,816	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment Maintenance	\$ 148	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 1,045,760	\$ 1,381,608	\$ 1,406,849	\$ 1,308,229	\$ 1,610,750	\$ 203,901	14.5%

FUNDING SOURCES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#100 - General Fund	\$ 566,057	\$ 558,181	\$ 662,973	\$ 626,768	\$ 786,544	\$ 123,571	48.8%
#600 - Internal Services	\$ 479,703	\$ 823,427	\$ 743,876	\$ 681,461	\$ 824,206	\$ 80,330	51.2%
TOTALS	\$ 1,045,760	\$ 1,381,608	\$ 1,406,849	\$ 1,308,229	\$ 1,610,750	\$ 203,901	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

FLEET Fiscal Year 2021-22

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 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	1.00	0.50
TOTALS	5.50	5.50	5.50	6.00	0.50

BUDGET SUMMARY

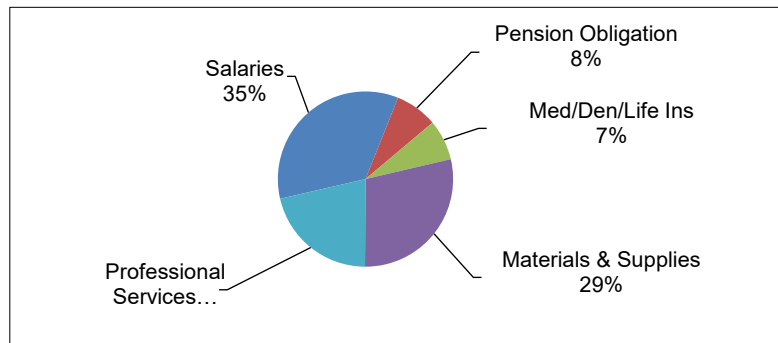
EXPENDITURES	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Change
Salaries	\$ 405,813	\$ 408,820	\$ 444,780	\$ 413,727	\$ 484,848	\$ 40,068	9.0%
Retirement	\$ 30,530	\$ 35,400	\$ 40,150	\$ 38,562	\$ 44,437	\$ 4,287	10.7%
Pension Obligation	\$ 57,962	\$ 79,232	\$ 92,772	\$ 92,704	\$ 109,345	\$ 16,573	17.9%
Workers Comp	\$ 38,414	\$ 24,729	\$ 42,040	\$ 32,126	\$ 45,834	\$ 3,794	9.0%
OPEB Unfunded Liability	\$ 29,970	\$ 30,625	\$ 15,150	\$ 15,150	\$ 28,842	\$ 13,692	90.4%
Med/Den/Life Ins	\$ 71,071	\$ 72,324	\$ 75,486	\$ 72,277	\$ 104,584	\$ 29,098	38.5%
SUI	\$ 1,490	\$ 1,190	\$ 1,427	\$ 1,475	\$ 1,261	\$ (166)	-11.6%
FICA	\$ 29,722	\$ 29,837	\$ 34,073	\$ 30,214	\$ 35,272	\$ 1,199	3.5%
Insurance	\$ 9,465	\$ 23,639	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 240,912	\$ 320,343	\$ 363,548	\$ 333,461	\$ 402,000	\$ 38,452	10.6%
Fuel and Oil	\$ 23,459	\$ 20,837	\$ 14,968	\$ 25,941	\$ 23,000	\$ 8,032	53.7%
Clothing	\$ 5,351	\$ 5,069	\$ 5,937	\$ 6,845	\$ 5,950	\$ 13	0.2%
Communications	\$ 3,144	\$ 3,083	\$ 3,044	\$ 3,141	\$ 651	\$ (2,393)	-78.6%
Equipment Maintenance	\$ -	\$ -	\$ 5,288	\$ 2,812	\$ 5,300	\$ 12	0.2%
Building Maintenance	\$ -	\$ -	\$ 13,001	\$ 5,350	\$ 20,000	\$ 6,999	53.8%
Professional Services	\$ 117,477	\$ 118,578	\$ 183,509	\$ 170,844	\$ 298,000	\$ 114,491	62.4%
Memberships/Dues	\$ 1,024	\$ 5,436	\$ 8,581	\$ 8,495	\$ 8,600	\$ 19	0.2%
Training/Travel/Conf/Mtgs	\$ 1,510	\$ 468	\$ 9,989	\$ 775	\$ 10,000	\$ 11	0.1%
Regulatory Fees	\$ 5,117	\$ 5,313	\$ 9,978	\$ 13,432	\$ 8,185	\$ (1,793)	-18.0%
Capital Outlay	\$ 18,340	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 1,090,770	\$ 1,184,924	\$ 1,363,721	\$ 1,267,331	\$ 1,636,109	\$ 272,388	20.0%

PUBLIC WORKS

FLEET Fiscal Year 2021-22

<i>FUNDING SOURCES</i>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Projected	FY 2021-22 Adopted	Change From FY 2020-21	% of Total
#100 - General Fund	\$ -	\$ -	\$ 308,900	\$ 316,141	\$ 458,478	\$ 149,578	28.0%
#221 - Streets Fund Gas Tax	\$ -	\$ 11,963	\$ 60,788	\$ 54,874	\$ 73,993	\$ 13,205	4.5%
#223 - Streets Fund TDA	\$ -	\$ -	\$ 189,136	\$ 174,608	\$ 209,768	\$ 20,632	12.8%
#248 - Development Services	\$ -	\$ -	\$ 1,889	\$ 6,831	\$ 4,051	\$ 2,162	0.2%
#270-277 L&L	\$ -	\$ 4,430	\$ 31,266	\$ 33,769	\$ 42,267	\$ 11,001	2.6%
#600 - Internal Services	\$ 1,090,770	\$ 1,138,407	\$ -	\$ 1,600	\$ -	\$ -	0.0%
#610 - Vehicle/Equipment	\$ -	\$ 7,974	\$ -	\$ -	\$ -	\$ -	0.0%
#710 - Water Operations	\$ -	\$ 5,759	\$ 73,350	\$ 57,103	\$ 62,000	\$ (11,350)	3.8%
#720 - Wastewater Operations	\$ -	\$ 9,746	\$ 106,595	\$ 96,836	\$ 110,910	\$ 4,315	6.8%
#730 - Solid Waste Operations	\$ -	\$ 6,645	\$ 582,673	\$ 511,541	\$ 659,245	\$ 76,572	40.3%
#750 - Airport	\$ -	\$ -	\$ 9,124	\$ 14,026	\$ 15,397	\$ 6,273	0.9%
TOTALS	\$ 1,090,770	\$ 1,184,924	\$ 1,363,721	\$ 1,267,329	\$ 1,636,109	\$ 272,388	100.0%

TOP FIVE EXPENDITURES





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 year's funding plan for capital purchases. A capital purchase is the purchase or construction of a tangible fixed asset such as land, buildings or any permanent improvements that add value to existing infrastructure and vehicles and equipment, or an intangible asset such as water rights, easements, or cloud software. The minimum threshold for capital assets is \$5,000 for vehicles and equipment and ranges up to \$50,000 for infrastructure.

The Fiscal Year 2021-22 Capital Improvement Budget totals \$14,718,764 and includes funding from 22 Fund sources, for 25 projects and 14 equipment/vehicle purchases. This year's total CIP budget has decreased by just over \$7.8 million, or 65% from the prior year, largely due to lack of staffing to oversee the projects as well as lack of necessary funding.

Parks

The Parks CIP Budget provides funding for 2 new projects: Bella Breeze Park Master Plan and Joiner Park Restroom ADA Improvements. These projects have a combined total of \$456,000; \$425,000 from the Park PFE Fund 246 and \$31,000 from Park Tax Fund 245. There are also 2 projects that are being carried over from the 2020-21 budget but require no additional funding within the 2021-22 CIP budget: Aitken Park, Phase 3 and Brentford Circle Park.

There are several parks projects totaling over \$12.6m which have been moved to future years.

Streets

The Streets CIP Budget includes seven Street Improvement Projects: Auburn Ravine Bridge Replacement @ McBean Park Drive, Lincoln Blvd Ph3, East Joiner Parkway Widening, 1st Street Resurfacing, Bicycle Infrastructure Project, Ferrari Ranch Road UPRR Crossing, and I Street & J Street Rehabilitation totaling \$6,399,864, a 61% decrease from the prior year.

Over \$3.2m in projects have been moved to future years including Ferrari Ranch Road Ramp Metering, Traffic Signal Controller Replacement, Twelve Bridges Drive Striping Refresh, Fiddymont Road Repaving, McBean Sidewalk gap Closure and Various Locations—Pothole Repair.

Water

The Water CIP Budget for Fiscal Year 2021-22 totals \$4,155,000 and includes three projects which are carried over from the 2020-21 budget and require additional funding: AMI Implementation, Fire Hydrant Replacement Program, and the Water distribution rehabilitation—East all funded by the Water Capital Fund.

There are also 2 new projects from the same funding source in the budget: Large water meter replacement and Water Distribution Rehab Design. In addition, the \$8.5m Water distribution Rehabilitation—West project which has been moved to a future year due to lack of funding.



Capital Improvement Budget Overview

Wastewater

The Wastewater CIP budget has just one project, the Wastewater Treatment Facility Expansion, which will only get started if funding is secured through some type of bond. Several projects totaling more than \$8.6m were moved to future fiscal years due to lack of funding.

Drainage

There are no projects in Drainage in the 2021-22 budget and 2 projects were moved to future fiscal years: New Storm Drain Manholes and Storm Drain Replacement totaling approximately \$178,000.

Airport

The Airport Capital Budget includes funding for one project that is a continuation from prior fiscal years: Reconstruct Runway 15-33 for \$576,000 and is 90% grant funded. There is also one new project: Airport Oil/Water Separator which is \$90,000 which is funded from Capital Improvements Fund 540.

Public Buildings

The Public Buildings CIP Budget includes funding for seven projects. 3 projects totaling \$237,500 are funded out of the General Fund: Fire Station 33 exterior waterproofing, Fire Station 33 repairs, Fire Station 34 exterior repairs. Police Dept Parking Lot ADA improvements in the amount of \$145,000 is funded from the Police—PFE Fund 241 and \$16,000 to replace the Library Roof Safety mat is funded from Library PFE Fund 244. There are 2 additional projects: CDS Unit Installation for \$69,000 funded from Capital Improvements Fund 540 and \$52,000 for the Corp Yard Roof Safety mat replacement funding from the Facility Maintenance Fund 620. The total projects in this category represent a 67% decrease in funding from the prior year.

Transit

The City's Transit CIP budget has decreased by -100% as no transit projects have been included for the 2021-22 Fiscal year.

Vehicles & Equipment

This year's Vehicles & Equipment Capital Budget totals \$1,892,400, a \$570,000 increase over the prior year and includes 14 approved capital purchases; 10 vehicles and 4 equipment acquisitions.

The vehicles include eight vehicles for Public Safety totaling \$126,900 from the General Fund and \$142,500 from Public Safety Tax Share Fund 101. Two of these vehicles will be leased. Two Side loaders and 1 Front loader will be funded by the PFE Solid Waste Fund 735 totaling \$1,135,000 along with the acquisition of a Chevy 1500 for the Solid Waste division funded by the Solid Waste Capital Fund 731. A vehicle will be purchased to be used as a Pool vehicle as well as a Utility vehicle for the Parks division.

Fiscal Year 2021-22 equipment acquisitions total \$351,000 and include a Back up generator for City Hall, SCADA equipment at E Joiner/Nicholas Road Lift Station, Wastewater Bypass Pump and a Top Dresser for Turf.



Capital Improvement Budget Overview

Technology

Citywide Financial Software is the sole Technology CIP budgeted for the 2021-22 Fiscal Year and is an ongoing project from the prior fiscal year budget.



Capital Improvement Project Summary by Fund

CIP #										
	100	101	221	223	241	243	244	245	246	
	General Fund	Public Safety Tax Share	Streets - Gas tax	Streets - TDA	PFE - Police	PFE - Admin	Library PFE	Park Tax	Park PFE	
Total Projected Cash balance FYE 2020/21	\$8,043,412	\$0	\$1,698,660	\$882,726	\$845,676	\$1,214,339	\$641,759	\$450,892	\$5,530,981	
Total Revenues Allocated FY 2021/22	\$22,007,309	\$1,599,741	\$2,181,091	\$2,852,213	\$474,185	\$416,658	\$6,000	\$119,928	\$1,621,782	
Total Operating Expenses Allocated FY 2021/22	\$23,778,474	\$983,333	\$1,101,391	\$2,326,596	974	676	82,146	1,304	9,855	
Reserves Target - % of Expenses			\$275,348	\$581,649						
Prior Year approved Encumbrance										
Total CIP Available Funds	\$6,272,247	\$616,408	\$2,503,012	\$826,694	\$1,318,887	\$1,630,321	\$565,613	\$569,516	\$7,142,908	
TOTAL 2021/22 CIP REQUESTS	\$ 364,400	\$ 142,500	\$ 970,000	\$ 68,274	\$ 145,000	\$ 80,000	\$ 16,000	\$ 31,000	\$ 425,000	
Projected Ending Fund Balance FYE 2021/22	\$5,907,847	\$473,908	\$1,533,012	\$758,420	\$1,173,887	\$1,550,321	\$549,613	\$538,516	\$6,717,908	
PARKS										
497 Bella Breeze Park Master plan									425,000	
498 Joiner Park Restroom ADA Improvements								31,000		
Total Parks	-	-	-	-	-	-	-	31,000	425,000	
STREETS										
353 Auburn Rav Bridge Replacement @ McBean Park Dr				25,000						
354 Lincoln Blvd Ph3										
329 East Joiner Parkway Widening										
470 1st Street Resurfacing			335,000							
499 Bicycle Infrastructure (offsetting TDA revenue)				43,274						
600 Ferrari Ranch Road UPRR Crossing			435,000							
601 I Street & J Street Rehabilitation			200,000							
Total Streets	-	-	970,000	68,274	-	-	-	-	-	
WATER										
484 Water distribution rehabilitation FY 21/22 East										
474 Advanced Metering Infrastructure										
487 Fire hydrant replacement program FY 21/22										
488 Large water meter replacement FY 21/22										
485 Water distribution Rehab FY 21/22 West Design										
Total Water	-	-	-	-	-	-	-	-	-	
WASTEWATER										
411 WWTRF Expansion Phase 1 (SRF or Muni Bond)										
Total Wastewater	-	-	-	-	-	-	-	-	-	
AIRPORT										
230 Reconstruct Runway 15-33										
486 Airport Oil/Water Separator										
Total Airport	-	-	-	-	-	-	-	-	-	
PUBLIC BLDGS										
490 CDS Unit Installation										
491 Corp Yard Walk path matting										
492 Fire Station 33 exterior Waterproofing	79,500									
493 Fire Station 33 repairs	88,000									
494 Fire Station 34 exterior repairs	70,000									
495 Library mat replacement							16,000			
496 Police Dept ADA Parking lot					145,000					
Total Public Bldgs	237,500	-	-	-	145,000	-	16,000	-	-	
VEHICLES and EQUIPMENT										
V208 City Hall back up generator						80,000				
V209 Tesco SCADA E Joiner/Nicholas Rd Lift station										
V210 Dodge Durango Police Lieutenant	42,000									
V211 Ford F350 utility trucks										
V212 2 Dodge Durangos Police supervisors (lease)	21,000									
V213 4 Dodge Chargers Police patrol	47,500	142,500								
V214 Wastewater bypass pump										
V215 2 Solid Waste sideloaders										
V216 Chevy Silverado 1500 Wastewater Treatment Plant										
V217 Tahoe Command vehicle Fire (lease)	16,400									
V218 Toro Top dresser for turf										
V219 Chevy Silverado 1500 Solid Waste										
V220 City Hall pool vehicle - Durango										
V221 Solid Waste frontloader										
Total Vehicles and Equipment	126,900	142,500	-	-	-	80,000	-	-	-	
TECHNOLOGY										
T002 City-wide Financial Software										
Total Technology	-	-	-	-	-	-	-	-	-	
TOTAL 2021/22 CIP REQUESTS	\$ 364,400	\$ 142,500	\$ 970,000	\$ 68,274	\$ 145,000	\$ 80,000	\$ 16,000	\$ 31,000	\$ 425,000	



Capital Improvement Project Summary by Fund

248	285	298	540	565	620	630	711	721	731	735	750	755	Total
Development Services	CFD 2018-1 Maintenance	Federal Grants	Capital Improvements	12 Bridges Series 2011	Facility Maint / Replacement	Technology	Water Capital	Wastewater Capital	Solid Waste Capital	PFE Solid Waste	Airport	Federal Aviation Grants	
\$5,925,035	\$458,545	\$0	452,401	-	\$303,194	\$46,222	\$5,553,854	\$2,026,616	\$3,056,198	\$2,623,608	(\$6,272,193)	\$0	\$25,438,513
3,569,000	\$1,001,500	\$381,590	14,200	4,780,000	\$2,000	\$604,000	\$4,242,000	\$25,000	\$9,000	\$390,454	\$1,579,000	\$486,900	\$26,356,242
3,079,151	\$436,175		779		\$263	\$538	\$3,843,616	\$9,578	\$39,767	\$143,388	\$1,354,574	-	\$13,414,104
769,788	\$109,044												\$1,735,828
													\$0
\$5,645,096	\$914,826	\$381,590	\$465,822	\$4,780,000	\$304,931	\$649,684	\$5,952,238	\$2,042,038	\$3,025,431	\$2,870,674	(\$6,047,767)	\$486,900	\$36,644,823
													\$0
\$ 33,000	\$ 100,000	\$ 381,590	\$ 159,000	\$ 4,780,000	\$ 52,000	\$ 630,000	\$ 4,155,000	\$ 436,000	\$ 39,000	\$ 1,135,000	\$ 89,100	\$ 486,900	\$ 14,718,764
\$5,612,096	\$814,826	\$0	\$306,822	\$0	\$252,931	\$19,684	\$1,797,238	\$1,606,038	\$2,986,431	\$1,735,674	(\$6,136,867)	\$0	\$22,290,459
													\$ 425,000
													\$ 31,000
													456,000
													\$ 25,000
		381,590						200,000					\$ 581,590
				4,780,000									\$ 4,780,000
													\$ 335,000
													\$ 43,274
													\$ 435,000
													\$ 200,000
		381,590		4,780,000				200,000					6,399,864
													\$ 2,875,000
							2,875,000						\$ 2,875,000
							145,000						\$ 145,000
							250,000						\$ 250,000
							210,000						\$ 210,000
							675,000						\$ 675,000
							4,155,000						4,155,000
													\$ -
													-
											89,100	486,900	\$ 576,000
													\$ 90,000
				90,000									\$ 90,000
				90,000							89,100	486,900	666,000
													\$ 69,000
				69,000									\$ 52,000
													\$ 79,500
													\$ 88,000
													\$ 70,000
													\$ 16,000
													\$ 145,000
				69,000		52,000							519,500
													\$ 80,000
									120,000				\$ 120,000
													\$ 42,000
													\$ 65,000
													\$ 21,000
													\$ 190,000
													\$ 80,000
													\$ 750,000
										750,000			\$ 750,000
													\$ 36,000
													\$ 16,400
													\$ 35,000
													\$ 39,000
													\$ 33,000
													\$ 385,000
													\$ 385,000
33,000	100,000	-	-	-	-	-	-	236,000	39,000	1,135,000	-	-	1,892,400
							630,000						\$ 630,000
							630,000						630,000
\$ 33,000	\$ 100,000	\$ 381,590	\$ 159,000	\$ 4,780,000	\$ 52,000	\$ 630,000	\$ 4,155,000	\$ 436,000	\$ 39,000	\$ 1,135,000	\$ 89,100	\$ 486,900	\$ 14,718,764

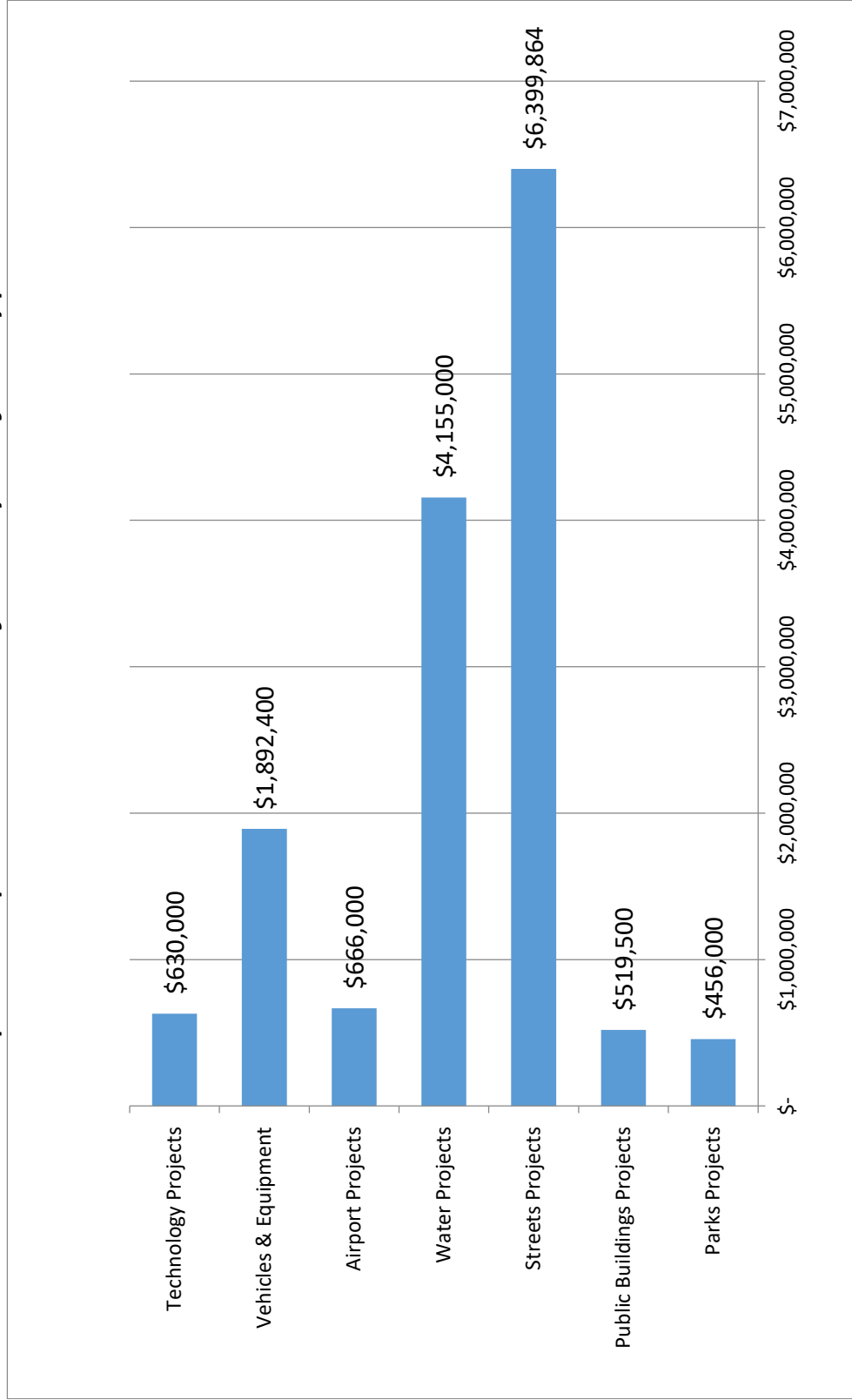


City of Lincoln

Fiscal Year 2021-2022 Budget Document



Capital Improvement Projects by Project Type



Includes funding for new CIPs as well as ongoing CIPs that require additional funding

Parks

#	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FUTURE YEARS	TOTAL
497	Bella Breeze Park Master plan		\$ 425,000	\$	-	\$	-	\$ 425,000
498	Joiner Park Restroom ADA Improvements		\$ 31,000	\$	-	\$	-	\$ 31,000
CURRENT FISCAL YEAR PROJECTS			\$ 456,000	\$	-	\$	-	\$ 456,000

Ongoing projects requiring no additional funding

#	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FUTURE YEARS	TOTAL
461	Aitken Park Phase 3	\$ 2,100,000						\$ 2,100,000
464	Brentford Circle Park	\$ 3,680,000						\$ 3,680,000
			\$ 5,780,000	\$	-	\$	-	\$ 5,780,000

Future year projects

#	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FUTURE YEARS	TOTAL
	Foskett Park Parking Lots ADA Ph2	\$	-	\$	-	\$	212,000	\$ 212,000
	McBean Stadium Lighting	\$	-	\$	-	\$	468,000	\$ 468,000
	Community Center Park	\$	-	\$	-	\$	9,965,000	\$ 9,965,000
	Jimenez Park Ph3 - Soccer Fields	\$	-	\$	-	\$	1,955,800	\$ 1,955,800
FUTURE YEAR PROJECTS				\$	-	\$	12,600,800	\$ 12,600,800
TOTAL PARKS PROJECTS			\$ 5,780,000	\$ 456,000	\$	-	\$ 12,600,800	\$ 18,836,800



Project Title

Aitken Park Phase 3

Project No.

461

Department/Division/Contact

Public Works/Engineering/Andrew Kellen

Project Duration

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

Project Location or Request

Aitken Park - Sorrento Pkwy, Portello Way and Torino Loop



Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Project Description

Aitken Park Phase 3 is the continued build out of the Aitken Park Master Plan. The project will consist of construction a new soccer field, parking lot, drainage improvements, shade structures and a restroom.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management	\$ 280,000						\$ 280,000
Design/Engineering	\$ 270,000						\$ 270,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction	\$ 1,550,000						\$ 1,550,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ 2,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: Fund 874 - CFD	\$ 2,100,000						\$ 2,100,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 2,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000



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 = 2021/22

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

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
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

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 562 Lincoln Xing Bond	\$ 3,680,000						\$ 3,680,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 3,680,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,680,000

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

Bella Breeze Park Master Plan

Project No.

497

Department/Division/Contact

Public Works/Engineering

Project Duration

Fiscal Year Start = 2021/22
Fiscal Year End = 2022/23

Project Location or Request

Bella Breeze Loop - Twelve Bridges

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Project Description

The purpose of this project is to complete an assessment and master plan the park for the surrounding community. The first phase of construction would begin in fiscal year 2022/23.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management							\$ -
Design/Engineering		\$ 425,000					\$ 425,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction			\$ 3,500,000				\$ 3,500,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 425,000	\$ 3,500,000	\$ -	\$ -	\$ -	\$ 3,925,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 246 Park PFE		\$ 425,000	\$ 3,500,000				\$ 3,925,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 425,000	\$ 3,500,000	\$ -	\$ -	\$ -	\$ 3,925,000

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

Joiner Park ADA Restroom Improvements

Project No.

498

Department/Division/Contact

Public Works/Engineering

Project Duration

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

Project Location or Request

Joiner Park Restroom - Settlement Agreement Item

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 the men's restroom at Joiner Park. These barriers have been identified as top priority to be corrected as part of the settlement agreement and need to be completed by January 30, 2022. The project will consist of the following components:

- *Appropriate door closure pressure and speed;
- *Plumbing fixture replacement due to pressure or other non-compliant issue or to be insulated;
- *Replacement of signs;
- *Accessories to be replaced or moved to correct height/location such as toilet paper dispenser, toilet seat cover dispenser, grab bars, hand dryer, soap dispenser;

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management		\$ 5,500					\$ 5,500
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 25,500					\$ 25,500
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 31,000	\$ -	\$ -	\$ -	\$ -	\$ 31,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 245 Park Tax		\$ 31,000					\$ 31,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 31,000	\$ -	\$ -	\$ -	\$ -	\$ 31,000

This page intentionally left blank

Streets

#	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FUTURE YEARS	TOTAL
353	Auburn Rav Bridge Replacement @ McBean Park Dr	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
354	Lincoln Blvd Ph3	\$ 3,891,410	\$ 581,590	\$ -	\$ -	\$ -	\$ -	\$ 4,473,000
329	East Joiner Parkway Widening	\$ 6,600,000	\$ 4,780,000	\$ -	\$ -	\$ -	\$ -	\$ 11,380,000
470	1st Street Resurfacing	\$ 1,940,200	\$ 335,000	\$ -	\$ -	\$ -	\$ -	\$ 2,275,200
499	Bicycle Infrastructure (offsetting TDA revenue)	\$ -	\$ 43,274	\$ -	\$ -	\$ -	\$ -	\$ 43,274
600	Ferrari Ranch Road UPRR Crossing	\$ -	\$ 435,000	\$ -	\$ -	\$ -	\$ -	\$ 435,000
601	I Street & J Street Rehabilitation	\$ -	\$ 200,000	\$ 2,675,000	\$ -	\$ -	\$ -	\$ 2,875,000
	CURRENT FISCAL YEAR PROJECTS	\$ 12,431,610	\$ 6,399,864	\$ 2,675,000	\$ -	\$ -	\$ -	\$ 21,506,474

Future year projects - Streets

#	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FUTURE YEARS	TOTAL
418	Ferrari Ranch Road Ramp Metering						\$ 312,000	\$ 312,000
	Traffic Signal Controller Replacement						\$ 230,000	\$ 230,000
	Twelve Bridges Striping Refresh						\$ 362,000	\$ 362,000
	Fiddlyment Road Repaving						\$ 1,940,000	\$ 1,940,000
	McBean Sidewalk gap closure						\$ 130,000	\$ 130,000
	Pothole repair - various locations						\$ 275,000	\$ 275,000
	FUTURE YEAR PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,249,000	\$ 3,249,000

	TOTAL STREETS PROJECTS	\$ 12,431,610	\$ 6,399,864	\$ 2,675,000	\$ -	\$ -	\$ 3,249,000	\$ 24,755,474
--	-------------------------------	---------------	--------------	--------------	------	------	--------------	---------------

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

East Joiner Parkway Widening Project

Project No.

329

Department/Division/Contact

Engineering / Araceli Cazarez

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

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management	\$ 550,000	\$ 1,270,000					\$ 1,820,000
Design/Engineering	\$ 90,000	\$ 60,000					\$ 150,000
Permitting	\$ 40,000	\$ 150,000					\$ 190,000
Land/ROW/Acquisition	\$ 120,000						\$ 120,000
Construction	\$ 5,800,000	\$ 3,300,000					\$ 9,100,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ 6,600,000	\$ 4,780,000	\$ -	\$ -	\$ -	\$ -	\$ 11,380,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 240 PFE Transportation	\$ 6,600,000	\$ 4,780,000					\$ 11,380,000
Fund: 223 TDA							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 6,600,000	\$ 4,780,000	\$ -	\$ -	\$ -	\$ -	\$ 11,380,000

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

Auburn Rav Bridge Repl. @ McBean Park Dr

Project No.

353

Department/Division/Contact

Engineering/Araceli Cazarez

Project Duration

Fiscal Year Start = 2015/2016
Fiscal Year End = TBD

Project Location or Request

Bridge over Auburn Ravine on McBean Park Drive. Timing of construction of the Bridge will be dependent on Highway Bridge Program allocation.

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Project Description

Reconstruct bridge to provide 100-year flood protection and widen to provide sidewalks, bike and NEV lanes. Bridge will include two 12' westbound lanes and one 12' eastbound lane, with two 7' combined bike/NEV lanes, 6' sidewalk on each side. The bridge will be approximately 200 feet in length. Funding for design has been allocated in previous Fiscal Years. Project design has taken longer than anticipated due in large part to a design disagreement between Caltrans and the Central Valley Flood Control District. Project is currently in environmental studies phase with a 65% Design level completed.

Additional money is being requested for the CLOMR (Conditional Letter of Map Revision) and LOMR (Letter of Map Revision) FEMA fees that will need to be paid related to the project as with the completion of the project it will modify and effect either the flood boundary and floodway map or both.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management						\$ 1,217,200	\$ 1,217,200
Design/Engineering							\$ -
Permitting		\$ 25,000					\$ 25,000
Land/ROW/Acquisition						\$ 300,000	\$ 300,000
Construction						\$ 15,000,000	\$ 15,000,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 16,517,200	\$ 16,542,200

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 223 Streets TDA		\$ 25,000	\$ -	\$ -	\$ -	\$ 16,517,200	\$ 16,542,200
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 16,517,200	\$ 16,542,200

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



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 = 2021/22

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

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management	\$ 441,410	\$ 381,590					\$ 823,000
Design/Engineering	\$ 150,000						\$ 150,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction	\$ 3,300,000	\$ 200,000					\$ 3,500,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ 3,891,410	\$ 581,590	\$ -	\$ -	\$ -	\$ -	\$ 4,473,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 298 CMAQ	\$ 2,909,762	\$ 381,590					\$ 3,291,352
Fund: 221 Streets Gas Tax	\$ 200,502						\$ 200,502
Fund: 711 Water	\$ 431,146	\$ -					\$ 431,146
Fund: 721 Wastewater	\$ 350,000	\$ 200,000					\$ 550,000
Fund:							\$ -
Total Funding Sources	\$ 3,891,410	\$ 581,590	\$ -	\$ -	\$ -	\$ -	\$ 4,473,000

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



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 =	2021/22

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

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management		\$ 320,000					\$ 320,000
Design/Engineering	\$ 40,200	\$ 15,000					\$ 55,200
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction	\$ 1,900,000						\$ 1,900,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ 1,940,200	\$ 335,000	\$ -	\$ -	\$ -	\$ -	\$ 2,275,200

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 223 Streets TDA	\$ 40,200	\$ 335,000					\$ 375,200
Fund: 298 RSTP	\$ 1,900,000						\$ 1,900,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 1,940,200	\$ 335,000	\$ -	\$ -	\$ -	\$ -	\$ 2,275,200

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

Bicycle Infrastructure Project

Project No.

499

Department/Division/Contact

Engineering

Project Duration

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

Project Location or Request

5th Street between Lincoln Blvd and East Avenue



Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Additional maintenance for Streets Division of Public Works

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 2021/22, it is anticipated that the project will install bicycle lanes on 5th Street between Lincoln Blvd and East Avenue

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
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

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 223 Street TDA		\$ 43,274					\$ 43,274
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 43,274	\$ -	\$ -	\$ -	\$ -	\$ 43,274

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

Ferrari Ranch Road UPRR Crossing

Project No.

600

Department/Division/Contact

Engineering/TBD

Project Duration

Fiscal Year Start =	2019/20
Fiscal Year End =	2023/24

Project Location or Request

Lincoln Boulevard pedestrian Railroad Crossing upgrades at Ferrari Ranch Road.



Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Project Description

Construct pedestrian improvements and upgrades to the existing UPRR at-grade crossings including improved sidewalk. The overall goal of this project is to provide for a more pedestrian and bicycle friendly environment along the main street through the City. Currently there is no safe path of travel to get across the railroad tracks to Lincoln Boulevard from Ferrari Ranch Road.

The General Order 88-B authorization has been extended from July 31, 2021 to July 31, 2024 to complete the alteration of the UPRR crossing.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management		\$ 85,000					\$ 85,000
Design/Engineering		\$ 35,000					\$ 35,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 315,000					\$ 315,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 435,000	\$ -	\$ -	\$ -	\$ -	\$ 435,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 223 Street TDA		\$ 435,000					\$ 435,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 435,000	\$ -	\$ -	\$ -	\$ -	\$ 435,000

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

I Street & J Street Rehabilitation

Project No.

601

Department/Division/Contact

Public Works/Engineering/TBD

Project Duration

Fiscal Year Start =	2021/22
Fiscal Year End =	2022/23

Project Location or Request

I Street & J Street - between First Street and Sixth Street; coordinate street rehabilitation with waterline replacement. FY2021/22 budget is for design and construction to begin in FY 2022/23.



Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Project Description

The serviceable life of I Street and J Street has long since passed and the roads are in significant need of repair. This project consists of rehabilitation of the existing roadway surface, various ADA improvements and minor drainage improvements.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management			\$ 325,000				\$ 325,000
Design/Engineering		\$ 200,000	\$ 125,000				\$ 325,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction			\$ 2,225,000				\$ 2,225,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 200,000	\$ 2,675,000	\$ -	\$ -	\$ -	\$ 2,875,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 221 Streets Gax Tax	\$ -	\$ 200,000	\$ 2,675,000	\$ -	\$ -	\$ -	\$ 2,875,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 200,000	\$ 2,675,000	\$ -	\$ -	\$ -	\$ 2,875,000

Water

#	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FUTURE YEARS	TOTAL
484	Water distribution rehabilitation FY 21/22 East Hoitt	\$ 249,329	\$ 2,875,000	\$ -	\$ -	\$ -	\$ -	\$ 3,124,329
474	Advanced Metering Infrastructure	\$ 1,457,654	\$ 145,000	\$ -	\$ -	\$ -	\$ -	\$ 1,602,654
487	Fire hydrant replacement program FY 21/22	\$ 225,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 475,000
488	Large water meter replacement FY 21/22	\$ -	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ 210,000
485	Water distribution Rehab FY 21/22 Design	\$ -	\$ 675,000	\$ -	\$ -	\$ -	\$ 6,750,000	\$ 7,425,000
								\$ -
	CURRENT FISCAL YEAR PROJECTS	\$ 1,931,983	\$ 4,155,000	\$ -	\$ -	\$ -	\$ 6,750,000	\$ 12,836,983

FUTURE YEAR PROJECTS

#	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FUTURE YEARS	TOTAL
	Water distribution rehabilitation West	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,500,682	\$ 8,500,682
								\$ -
	FUTURE YEAR PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,500,682	\$ 8,500,682

TOTAL WATER PROJECTS

		\$ 1,931,983	\$ 4,155,000	\$ -	\$ -	\$ -	\$ 15,250,682	\$ 21,337,665
--	--	--------------	--------------	------	------	------	---------------	---------------

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



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 =	2021/22

Project Location or Request

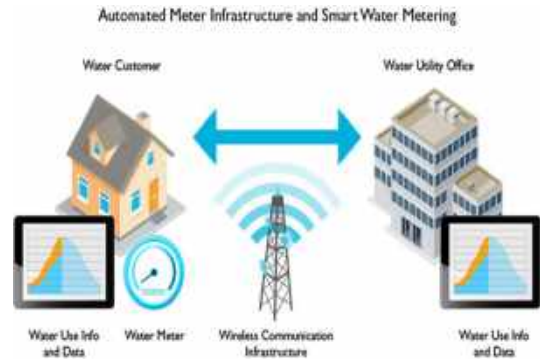
Citywide installation of residential/commercial/irrigation water meter smart points and three antenna's.

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

Expenditures	Prior Years Actual	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
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		\$ 145,000				\$ 345,000
Total Expenditures	\$ 1,457,654	\$ -	\$ 145,000	\$ -	\$ -	\$ -	\$ 1,602,654

Funding Sources	Prior Years Actual	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Future Years Budget	Total
Fund: 711 Water Capital	\$ 1,457,654		\$ 145,000				\$ 1,602,654
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 1,457,654	\$ -	\$ 145,000	\$ -	\$ -	\$ -	\$ 1,602,654



Project Title

Water Distribution Rehab FY 20/21 East

Project No.

484

Department/Division/Contact

Engineering

Project Duration

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

Project Location or Request

Replace old and deteriorated water lines, services and fire hydrants along Hoitt, Herold, Wilson and Harrison Avenues from E. 9th to E. 12th Streets



Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Operating cost would decrease with the new assets installed.

Project Description

Replace old and deteriorated water pipelines and fire hydrants that provide inadequate fire flow and water pressure. Repair or replace various sized water valves. Replace water laterals that have a history of leaking. The project includes replacement of approximately 5,525 linear feet of water main, 8 fire hydrants and 146 water services.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management		\$ 275,000					\$ 275,000
Design/Engineering	\$ 249,329						\$ 249,329
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 2,600,000					\$ 2,600,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ 249,329	\$ 2,875,000	\$ -	\$ -	\$ -	\$ -	\$ 3,124,329

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 711 Water	\$ 249,329	\$ 2,875,000					\$ 3,124,329
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 249,329	\$ 2,875,000	\$ -	\$ -	\$ -	\$ -	\$ 3,124,329

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

Water Distribution Rehab FY 20/21 West

Project No.

485

Department/Division/Contact

Engineering

Project Duration

Fiscal Year Start =	2020/21
Fiscal Year End =	2022/23

Project Location or Request

Replace old and deteriorated water lines, services and fire hydrants along H, I and J Streets from 1st to 6th Streets; 5th and 6th Streets from H to J Streets; 4th Street from H to O Streets



Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Operating cost would decrease with the new assets installed.

Project Description

Replace old and deteriorated water pipelines and fire hydrants that provide inadequate fire flow and water pressure. Repair or replace various sized water valves. Replace water laterals that have a history of leaking. The project includes replacement of approximately 12,304 linear feet of water main, 14 fire hydrants and 173 water services. Given the deteriorated pavement condition on I Street and J Street, the utility work will necessitate the rehabilitation of the roadway between First Street and Sixth Street, including ADA improvements at each of the intersections.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management		\$ 350,000	\$ 425,000				\$ 775,000
Design/Engineering	\$ 425,682	\$ 325,000					\$ 750,682
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction			\$ 6,975,000				\$ 6,975,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ 425,682	\$ 675,000	\$ 7,400,000	\$ -	\$ -	\$ -	\$ 8,500,682

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 711 Water	\$ 425,682	\$ 675,000	\$ 7,400,000				\$ 8,500,682
Fund: 223							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 425,682	\$ 675,000	\$ 7,400,000	\$ -	\$ -	\$ -	\$ 8,500,682



Project Title

Fire Hydrant Replacement Program FY21/22

Project No.

487

Department/Division/Contact

Engineering/Andrew Kellen

Project Duration

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

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

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management	\$ 15,000	\$ 15,000					\$ 30,000
Design/Engineering	\$ 10,000	\$ 15,000					\$ 25,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction	\$ 200,000	\$ 220,000					\$ 420,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ 225,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 475,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 711 Water Capital	\$ 225,000	\$ 250,000					\$ 475,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 225,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 475,000



Project Title

Large Water Meter Replacement FY21/22

Project No.

488

Department/Division/Contact

Public Works/Engineering/TBD

Project Duration

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

Project Location or Request

Replace five large water meters that have reached their service life at various locations: three 8-inch meters at Gladding McBean; one 8-inch meter on 1st Street and one 8-inch meter at the wastewater treatment and reclamation facility.



Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Operating cost would decrease with the new assets installed.

Project Description

This project would include the preparation of bid documents and construction for the replacement five existing large water meters and associated appurtenances as they have reached their service life and are in need of replacement.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management		\$ 20,000					\$ 20,000
Design/Engineering		\$ 15,000					\$ 15,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 175,000					\$ 175,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ 210,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 711 Water Capital	\$ -	\$ 210,000					\$ 210,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ 210,000

Wastewater

#	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FUTURE YEARS	TOTAL
411	WWTRF Expansion Phase 1 (SRF or Muni Bond)	\$ 1,940,000	\$ 28,804,050	\$ -	\$ -	\$ -	\$ -	\$ 30,744,050
	TOTAL CURRENT YEAR PROJECTS	\$ 1,940,000	\$ 28,804,050	\$ -	\$ -	\$ -	\$ -	\$ 30,744,050

FUTURE YEAR PROJECTS

#	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FUTURE YEARS	TOTAL
	WWTRF Oxidation ditch & pond liner						\$ 4,620,000	\$ 4,620,000
	UPRR Sewer Rehabilitation						\$ 590,000	\$ 590,000
	WWTRF Pump repairs & replacement						\$ 90,000	\$ 90,000
	nicolaus & East Joiner lift station						\$ 475,000	\$ 475,000
	WWTRF DAF 1&2 recoating						\$ 100,000	\$ 100,000
	East Joiner Parkway I and I improvements						\$ 1,110,000	\$ 1,110,000
	Q St Sewer Lift Station Rehab Design						\$ 1,645,000	\$ 1,645,000
	FUTURE YEAR PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,630,000	\$ 8,630,000

TOTAL WASTEWATER PROJECTS

		\$ 1,940,000	\$ 28,804,050	\$ -	\$ -	\$ -	\$ 8,630,000	\$ 39,374,050
--	--	--------------	---------------	------	------	------	--------------	---------------

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

WWTRF Expansion Phase 1

Project No.

411

Department/Division/Contact

Public Works

Project Duration

Fiscal Year Start = 2017/18
Fiscal Year End = 2022/23

Project Location or Request

City of Lincoln Wastewater Treatment and Reclamation Facility



Strategic Goal Relevance

Infrastructure, Economic Development

Operating Cost Impacts of Project/Request

Operation of WWTRF is funded through monthly utility bills of rate payers

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

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management	\$ 140,000	\$ 3,757,050					\$ 3,897,050
Design/Engineering	\$ 1,800,000						\$ 1,800,000
Permitting							
Land/ROW/Acquisition							
Construction		\$ 25,047,000					\$ 25,047,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ 1,940,000	\$ 28,804,050	\$ -	\$ -	\$ -	\$ -	\$ 30,744,050

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 725 Wastewater PFE	\$ 1,940,000		\$ -				\$ 1,940,000
Fund: SRF or Muni Bond		\$ 28,804,050	\$ -				\$ 28,804,050
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 1,940,000	\$ 28,804,050	\$ -	\$ -	\$ -	\$ -	\$ 30,744,050

Airport

#	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FUTURE YEARS	TOTAL
230	Reconstruct Runway 15-33	\$ 225,023	\$ 576,000	\$ 8,500,000	\$ -	\$ -	\$ -	\$ 9,301,023
486	Airport Oil/Water Separator	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
	CURRENT FISCAL YEAR PROJECTS	\$ 225,023	\$ 666,000	\$ 8,500,000	\$ -	\$ -	\$ -	\$ 9,391,023

	TOTAL AIRPORT PROJECTS	\$ 225,023	\$ 666,000	\$ 8,500,000	\$ -	\$ -	\$ -	\$ 9,391,023
--	-------------------------------	------------	------------	--------------	------	------	------	--------------

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

Reconstruct Runway 15-33

Project No.

230

Department/Division/Contact

Public Works/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

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management			\$ 850,000				\$ 850,000
Design/Engineering	\$ 39,548	\$ 541,000					\$ 580,548
Permitting	\$ 185,475	\$ 35,000					\$ 220,475
Land/ROW/Acquisition							\$ -
Construction			\$ 7,650,000				\$ 7,650,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ 225,023	\$ 576,000	\$ 8,500,000	\$ -	\$ -	\$ -	\$ 9,301,023

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 750 Airport	\$ 58,095	\$ 89,100	\$ 850,000				\$ 997,195
Fund: 755 FAA Grant	\$ 166,928	\$ 486,900	\$ 7,650,000				\$ 8,303,828
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 225,023	\$ 576,000	\$ 8,500,000	\$ -	\$ -	\$ -	\$ 9,301,023

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

Airport Oil/Water Separator

Project No.

486

Department/Division/Contact

Public Works/Airport

Project Duration

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

Project Location or Request

Lincoln Regional Airport

Strategic Goal Relevance

Regulatory Requirement

Operating Cost Impacts of Project/Request

Project Description

The Lincoln Regional Airport Spill Prevention Control and Countermeasure Plan stipulates that an oil/water separator must be installed downstream of the new above ground fuel tanks to be compliant with EPA regulations, 40 CFR part 112.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management		\$ 10,000					\$ 10,000
Design/Engineering		\$ 10,000					\$ 10,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 70,000					\$ 70,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 750 Airport		\$ 90,000					\$ 90,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000

This page intentionally left blank

Public Buildings

#	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FUTURE YEARS	TOTAL
490	CDS Unit Installation		\$ 69,000	\$ -	\$ -	\$ -	\$ -	\$ 69,000
491	Corp Yard Roof Walk path matting		\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ 52,000
492	Fire Station 33 exterior Waterproofing		\$ 79,500	\$ -	\$ -	\$ -	\$ -	\$ 79,500
493	Fire Station 33 repairs		\$ 88,000	\$ -	\$ -	\$ -	\$ -	\$ 88,000
494	Fire Station 34 exterior repairs		\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
495	Library Roof Walk mat replacement		\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000
496	Police Dept ADA Parking lot		\$ 145,000	\$ -	\$ -	\$ -	\$ -	\$ 145,000
CURRENT FISCAL YEAR PROJECTS		\$ -	\$ 519,500	\$ -	\$ -	\$ -	\$ -	\$ 519,500

FUTURE YEAR PROJECTS

#	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FUTURE YEARS	TOTAL
221	Community Center ADA site access improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,500	\$ 126,500
	Community Center Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,500	\$ 106,500
	McBean Pavilion exterior painting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000	\$ 95,000
FUTURE YEAR PROJECTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 328,000	\$ 328,000

TOTAL PUBLIC BUILDING PROJECTS		\$ -	\$ 519,500	\$ -	\$ -	\$ -	\$ 328,000	\$ 847,500
---------------------------------------	--	------	------------	------	------	------	------------	------------

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

CDS unit installation

Project No.

490

Department/Division/Contact

Public Works/Engineering/Scott Boynton/ Aaron Hookins

Project Duration

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

Project Location or Request

Corp Yard

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Project Description

Wash racks at Corporation yard drain into the City's Sanitary sewer system and are in need of separation of heavy solids from grease to garbage. Installation of CDS unit will reduce heavy amounts of trash, grease and debris that enters into the City's sewer system.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management		\$ 3,000					\$ 3,000
Design/Engineering		\$ 6,000					\$ 6,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 60,000					\$ 60,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 69,000	\$ -	\$ -	\$ -	\$ -	\$ 69,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 540 Capital Improve.		\$ 69,000	\$ -				\$ 69,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 69,000	\$ -	\$ -	\$ -	\$ -	\$ 69,000

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

Corp Yard Buildings Walk Path Matting

Project No.

491

Department/Division/Contact

Public Works/Facilities/Scott Boynton

Project Duration

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

Project Location or Request

Corp yard/2000 building

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request



Project Description

Install walk path matting around perimeter of roof for safe gutter maintenance. This is a safe safety issue as there is nowhere for staff to tie off when doing maintenance on the roofs

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 52,000					\$ 52,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ 52,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 620 Facility Main. Repl.		\$ 52,000					\$ 52,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ 52,000

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

Fire Station 33 Exterior Waterproofing

Project No.

492

Department/Division/Contact

Public Works/Facilities/Scott Boynton

Project Duration

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

Project Location or Request

Fire Station 33 - 17 McBean Park Drive



Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Project Description

The exterior of the Fire Station requires painting. Water is seeping through the bricks and cracking stucco; and damaging the interior walls. The brick and cracks require sealing and the building requires painting. Industry standard is maximum of 7 years for paint life to ensure long term protection to building exterior.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management		\$ 9,500					\$ 9,500
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 70,000					\$ 70,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 79,500	\$ -	\$ -	\$ -	\$ -	\$ 79,500

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 100 General Fund		\$ 79,500					\$ 79,500
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 79,500	\$ -	\$ -	\$ -	\$ -	\$ 79,500

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

Fire Station 33 Repairs

Project No.

493

Department/Division/Contact

Public Works/Facilities/Scott Boynton

Project Duration

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

Project Location or Request

Fire Station 33 - 17 McBean Park Drive



Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Project Description

(1) Make necessary repairs to failed outside deck structure on 2nd floor; (2) Upgrade exterior lights and connect to PV power supply (rather than the present timer system); (3) Make necessary perimeter fence repairs & tie into wrought iron fence.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management		\$ 5,000					\$ 5,000
Design/Engineering		\$ 5,000					\$ 5,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 78,000					\$ 78,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 88,000	\$ -	\$ -	\$ -	\$ -	\$ 88,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 100 General Fund		\$ 88,000					\$ 88,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 88,000	\$ -	\$ -	\$ -	\$ -	\$ 88,000

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

Fire Station 34 Exterior Repairs

Project No.

494

Department/Division/Contact

Public Works/Facilities/Scott Boynton

Project Duration

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

Project Location or Request

Fire Station #34 - 126 Joiner Parkway



Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Project Description

(1) Repair/replace cracked or damaged stucco on exterior walls; (2) paint entire exterior of building and trim

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management		\$ 5,000					\$ 5,000
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 65,000					\$ 65,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 100 General Fund		\$ 70,000	\$ -	\$ -	\$ -		\$ 70,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000



Project Title

12 Bridges Library walk mat replacement

Project No.

495

Department/Division/Contact

Public Works/Facilities/Scott Boynton

Project Duration

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

Project Location or Request

12 Bridges Library

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request



Project Description

Replace walk path matting from roof access points to roof drains and HVAC units. Current mat has been destroyed from weather and poses risk to tear of PVC roofing while performing maintenance on drains and HVAC.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 16,000					\$ 16,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 244 PFE Library		\$ 16,000					\$ 16,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

Police Dept. ADA Parking Lot

Project No.

496

Department/Division/Contact

Public Works/Engineering/Araceli Cazarez

Project Duration

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

Project Location or Request

Police Department Parking lot @ 770 7th 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 and the parking lot for the Police Station is priority number 1. Completing these improvements will allow for compliant access to all citizens who wish to park and enter the police department 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;
- *Providing an accessible route of travel from accessible parking space and public way;
- *Correct level where curb ramp meets gutter including slope of side flares and adding detectable warning;
- *Provide proper clear floor space at the telephone and a compliant telephone .

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management		\$ 15,000					\$ 15,000
Design/Engineering		\$ 45,000					\$ 45,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 85,000					\$ 85,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 145,000	\$ -	\$ -	\$ -	\$ -	\$ 145,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: xx		\$ 145,000					\$ 145,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 145,000	\$ -	\$ -	\$ -	\$ -	\$ 145,000

Vehicles and Equipment

Dept	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FUTURE YEARS	TOTAL
Admin	City Hall back up generator		\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Wastewater	Tesco SCADA E Joiner/Nicholas Rd Lift station		\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Police	Dodge Durango Police Lieutenant		\$ 42,000	\$ -	\$ -	\$ -	\$ -	\$ 42,000
Police	4 Dodge Charger Police Patrol		\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ 190,000
Parks	Ford F350 utility truck		\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Police	2 Dodge Durangos Police supervisors (lease)		\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 105,000
Wastewater	Wastewater bypass pump		\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Wastewater	Chevy Silverado 1500 Wastewater Treatment Plant		\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ 36,000
Solid Waste	2 Solid Waste sideloaders		\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Fire	Tahoe Command vehicle Fire (lease)	\$ -	\$ 16,400	\$ 16,400	\$ 16,400	\$ 16,400	\$ 16,400	\$ 82,000
Parks	Toro Top dresser for turf	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Solid Waste	Chevy Silverado 1500 Solid Waste	\$ -	\$ 39,000	\$ -	\$ -	\$ -	\$ -	\$ 39,000
Admin	City Hall pool vehicle - Durango	\$ -	\$ 33,000	\$ -	\$ -	\$ -	\$ -	\$ 33,000
Solid Waste	Solid Waste frontloader	\$ -	\$ 385,000	\$ -	\$ -	\$ -	\$ -	\$ 385,000
	CURRENT FISCAL YEAR PROJECTS	\$ -	\$ 1,892,400	\$ 37,400	\$ 37,400	\$ 37,400	\$ 37,400	\$ 2,042,000

FUTURE YEAR PROJECTS

#	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FUTURE YEARS	TOTAL
Parks	Ford F350 utility truck	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ 65,000
Streets	Ford F350 Utility truck with crane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ 85,000
	FUTURE YEAR PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

City Hall Pool Vehicle - Dodge Durango

Project No.

V220

Department/Division/Contact

Purchasing/Teri Halley

Project Duration

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



Project Location or Request

City Hall parking lot.

Strategic Goal Relevance

Organizational efficiency

Operating Cost Impacts of Project/Request

Slight increase in fuel, insurance, and maintenance costs for an additional vehicle.

Project Description

Purchase of a new Dodge Durango. The vehicle is needed by City Hall personnel for various short and long trips for job related activities and travel for training.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment	\$ -	\$ 33,000					\$ 33,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 33,000	\$ -	\$ -	\$ -	\$ -	\$ 33,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 248 Dev Svcs		\$ 33,000					\$ 33,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 33,000	\$ -	\$ -	\$ -	\$ -	\$ 33,000

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

City Hall Back-up Generator

Project No.

V208

Department/Division/Contact

Public Works/Facilities/Scott Boynton

Project Duration

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

Project Location or Request

City Hall

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Minor increase in fuel and maintenance cost.



Project Description

This generator will provide power for the 2nd floor of City Hall during any future planned PSPS events and power outages in general. The 2nd floor houses all essential functions of the City including phone tree, 911 services and IT services. During FY 20/21, staff added a transfer switch to City Hall electrical room to allow switchover to generator power to the 2nd floor when required.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 80,000					\$ 80,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 243 PFE Admin		\$ 80,000					\$ 80,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

Tahoe Command Vehicle

Project No.

V217

Department/Division/Contact

Fire/Mike Davis

Project Duration

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

Project Location or Request

Fire Station #34



Strategic Goal Relevance

Organizational Efficiency

Operating Cost Impacts of Project/Request

Increase in fuel, insurance, and maintenance costs for an additional vehicle.

Project Description

A new command vehicle is needed for the Fire Department. This vehicle will be utilized by the on-duty Battalion Chief to facilitate emergency response and incident command. Cost is estimated at \$75,000, including all emergency and communications equipment. A five year lease is an option for purchasing, with payments of about \$16,400 per year.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 16,400	\$ 16,400	\$ 16,400	\$ 16,400	\$ 16,400	\$ 82,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 16,400	\$ 16,400	\$ 16,400	\$ 16,400	\$ 16,400	\$ 82,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 100 General Fund		\$ 16,400	\$ 16,400	\$ 16,400	\$ 16,400	\$ 16,400	\$ 82,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 16,400	\$ 16,400	\$ 16,400	\$ 16,400	\$ 16,400	\$ 82,000

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

Ford F350 Utility Truck

Project No.

V211

Department/Division/Contact

Public Works/Parks/Scott Boynton



Project Duration

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

Project Location or Request

Corporation Yard

Strategic Goal Relevance

Organizational Efficiency

Operating Cost Impacts of Project/Request

No significant increase in operating cost in comparison with the trucks in current use.

Project Description

Ford F350 models are needed to carry heavy loads and to tow equipment, such as tractors, that are used throughout the city. The truck will be equipped with a tow package, lightbar, bed liner and utility body. The utility body is needed for storage of tools, fittings and other hardware. The truck will be used for a wide variety of repair activities on the City's parks and facilities. Purchase of this utility truck with service bodies will improve organization and efficiency. Truck #198, a 2007 Ford F150 with 109,000 miles, and truck #538, a 2007 Ford F250 with 92,000 miles, will be evaluated for reassignment once the new F350 truck arrives in 2022 to determine which one will be taken out of full time service.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 65,000					\$ 65,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 285 CFD 2018 Maint.		\$ 65,000					\$ 65,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

Toro MH400 Top Dresser for Turf

Project No.

V218

Department/Division/Contact

Public Works/Parks/Scott Boynton

Project Duration

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

Project Location or Request

Corporation Yard



Strategic Goal Relevance

Organizational Efficiency is enhanced by improved turf care.

Operating Cost Impacts of Project/Request

Minor increase in maintenance costs.

Project Description

A turf top dresser will enable the Parks Division to provide much better care for the recreational lawn areas in the City. The introduction of organic materials into turf substrate on a regular basis will loosen compacted soil. By adding natural nutrients to the ground, less water will be needed because root zones will become healthier. The stronger roots will also resist invasion by weeds and unwanted grasses. This machine can also spread material over soccer, baseball and softball fields, removing trip hazards caused by dying turf, creating a more user friendly experience. The spreading of infield material will be much easier, since staff must currently use three pieces of equipment to perform this process twice a year. The dresser is an additional piece of equipment for the Parks division, which has no equivalent machinery currently available.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 35,000					\$ 35,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 285 CFD 2018 Maint.		\$ 35,000					\$ 35,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

(4) Dodge Charger Patrol Cars

Project No.

V213

Department/Division/Contact

Police/Matt Williamson



Project Duration

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

Project Location or Request

Police Station

Strategic Goal Relevance

Organizational Efficiency - vehicles will support Police Department operations

Operating Cost Impacts of Project/Request

Increased fuel, insurance, and maintenance costs for these additional vehicles.

Project Description

As the police department's fleet of patrol vehicles ages, there is a continuous need to replace or reassign the vehicles that are the oldest or have the highest mileage. The selection of Dodge Chargers for new patrol vehicles is one of the least expensive choices. Cost for 4 vehicles is approximately \$190,000, including equipment.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 190,000					\$ 190,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ 190,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 100 General Fund		\$ 47,500	\$ -	\$ -	\$ -	\$ -	\$ 47,500
Fund: 101 Public Safety Tax		\$ 142,500					\$ 142,500
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ 190,000

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

Dodge Durango

Project No.

V210

Department/Division/Contact

Police/Matt Williamson

Project Duration

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



Project Location or Request

Police Station

Strategic Goal Relevance

Organizational Efficiency will be improved with this new vehicle.

Operating Cost Impacts of Project/Request

Increased fuel, insurance, and maintenance costs for this additional vehicle.

Project Description

A new Dodge Durango is needed for use as a lieutenant's vehicle and for transporting various items, including equipment used in the drone program. Current Lieutenant responds to all critical incidents driving an unmarked Taurus and is the City's main drone operator and the trunk is full to capacity such that the drone equipment must be carried in the back seat. A large inverter and possibly a television monitor would be useful in the vehicle for charging drone batteries and allowing additional officers to view the drone video feed. This obviously will not work with a Taurus. In addition, the police department has added a detective position, and once the Durango is placed in service, the Taurus will be assigned to the new detective. Ultimately, as the police department adds positions, the need for more vehicles will increase. The purchase of the Durango can be added to the lease of the new Dodge Chargers, proposed separately. If so, the lease payments for this Durango will be about \$9,240 per year for five years.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 42,000					\$ 42,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 42,000	\$ -	\$ -	\$ -	\$ -	\$ 42,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 100 General Fund		\$ 42,000					\$ 42,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 42,000	\$ -	\$ -	\$ -	\$ -	\$ 42,000

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

(2) Dodge Durangos

Project No.

V212

Department/Division/Contact

Police/Matt Williamson

Project Duration

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



Project Location or Request

Police Station

Strategic Goal Relevance

Organizational Efficiency will be improved by the addition of these two non-patrol vehicles.

Operating Cost Impacts of Project/Request

Increased cost for fuel, insurance and maintenance for these two additional vehicles.

Project Description

Two new Dodge Durangos are needed for supervisors in the police department. The additional room provided by these vehicles for materials and equipment is important. These Durangos could be added to the lease for the two Dodge Chargers, proposed separately. Fully equipped with emergency and communication equipment, the total could be up to \$95,000 for the two Durangos (and may be less), or about \$21,000 per year if financed with a five-year lease.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 105,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 105,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 100 General Fund		\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 105,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 105,000

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

Chevy Silverado 1500

Project No.

V219

Department/Division/Contact

Public Works/Solid Waste/Mark Foster



Project Duration

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

Project Location or Request

Corporation Yard

Strategic Goal Relevance

Organizational Efficiency

Operating Cost Impacts of Project/Request

Increased fuel, insurance, and maintenance costs for this additional vehicle.

Project Description

A new Chevy Silverado 1500 with liftgate and tow package is needed for the Solid Waste Division. The truck will be used to provide services to residents and businesses, including totter repair, e-Waste collection, and pickup and delivery of bins with the use of the pickle-fork trailer.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 39,000					\$ 39,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 39,000	\$ -	\$ -	\$ -	\$ -	\$ 39,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 731 Solid Waste Capital		\$ 39,000					\$ 39,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 39,000	\$ -	\$ -	\$ -	\$ -	\$ 39,000

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

(1) Solid Waste Frontloader

Project No.

V221

Department/Division/Contact

Public Works/Solid Waste/Mark Foster

Project Duration

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

Project Location or Request

Corporation Yard

Strategic Goal Relevance

Organizational Efficiency



Operating Cost Impacts of Project/Request

Reduction in maintenance costs for this replacement vehicle.

Project Description

One new Autocar truck with a Heil Durapack frontloader body is proposed as a replacement for a 2016 model that has been damaged by rodents and will be 7 years old by the time this new truck is delivered. The new Heil body will be equipped with pepper infused covers for the wiring, designed to discourage rodents from chewing on electrical harnesses.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 385,000					\$ 385,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 385,000	\$ -	\$ -	\$ -	\$ -	\$ 385,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 735 PFE Solid Waste		\$ 385,000					\$ 385,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 385,000	\$ -	\$ -	\$ -	\$ -	\$ 385,000

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

(2) Solid Waste Sideloaders

Project No.

V215

Department/Division/Contact

Public Works/Solid Waste/Mark Foster

Project Duration

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

Project Location or Request

Corporation Yard



Strategic Goal Relevance

Organizational Efficiency

Operating Cost Impacts of Project/Request

Increased cost of fuel, insurance, and maintenance for one of the two vehicles proposed.

Project Description

Two new Autocar trucks with Heil Python Durapack sideloader bodies are proposed for purchase. One will be an additional vehicle for the fleet, needed in order to keep pace with the increased number of garbage cans in the City's new developments. The other will be a replacement for a 2016 model that was damaged by fire, but will be serviceable in the interim.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 750,000					\$ 750,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 735 PFE Solid Waste		\$ 750,000					\$ 750,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

Wastewater Bypass Pump

Project No.

V214

Department/Division/Contact

Public Works/Wastewater/Aaron Hookins

Project Duration

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

Project Location or Request

Corporation Yard

Strategic Goal Relevance

Infrastructure - this pump is an important component is preventing sewage overflows.

Operating Cost Impacts of Project/Request

There will be no impact, since this pump is a replacement for an existing unit.



Project Description

This new pump will be a replacement for an existing bypass pump for which a permit can no longer be obtained from the Air Resources Board. The pump will be used in case of power failure or other lift pump station emergencies in order to prevent overflow and spillage.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 80,000					\$ 80,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 721 Wastewater		\$ 80,000					\$ 80,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

TESCO SCADA E Joiner/Nicholas Rd Lift station

Project No.

V209

Department/Division/Contact

Wastewater/Aaron Hookins

Project Duration

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

Project Location or Request

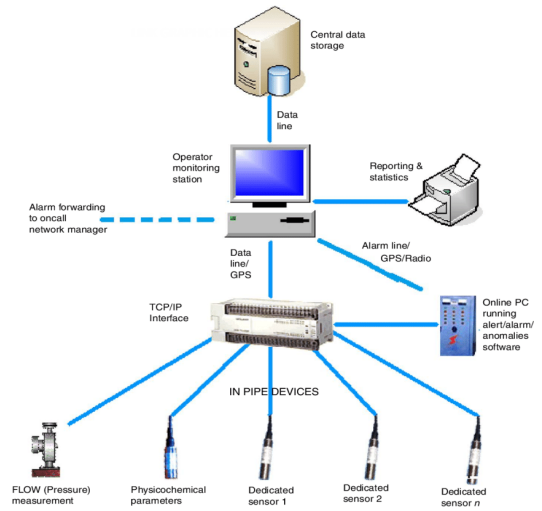
Nicholas Rd Lift Station/East Joiner Lift station

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

A reduction in operating costs is anticipated.



Project Description

This equipment will allow the City to add TESCO SCADA to two already existing wastewater lift stations and bring these facilities up to the City of Lincoln's Operating Standards by providing sophisticated remote monitoring and control features.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 120,000					\$ 120,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 721 Wastewater		\$ 120,000					\$ 120,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000

**City of Lincoln
Fiscal Year 2021-22 Annual Budget**



Project Title

Chevy Silverado 1500

Project No.

V216

Department/Division/Contact

Public Works/WWTPRF/Gary Hengst



Project Duration

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

Project Location or Request

Wastewater Treatment Plant on Fiddymnt Rd.

Strategic Goal Relevance

Organizational Efficiency - This truck will be used for inspection and repairs.

Operating Cost Impacts of Project/Request

Increased fuel, insurance, and maintenance costs for this additional vehicle.

Project Description

The range of duties required at the City's WWTPRF, the regional pipeline, and the Auburn influent site continue to expand. A four-wheel drive pickup truck is needed to provide reliable transportation to and from some of the difficult to reach areas along the length of the regional pipeline.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 36,000					\$ 36,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ 36,000

Funding Sources	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Fund: 721 Wastewater		\$ 36,000					\$ 36,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ 36,000

This page intentionally left blank

Technology

#	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 21/22	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FUTURE YEARS	TOTAL
T002	City-wide Financial Software	\$ 820,000	\$ 630,000	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000
CURRENT FISCAL YEAR PROJECTS		\$ 820,000	\$ 630,000	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000

City of Lincoln Fiscal Year 2021-22 Annual Budget



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 = 2021/22

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 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment/Software	\$ 820,000	\$ 630,000					\$ 1,450,000
Other (Specify)							\$ -
Total Expenditures	\$ 820,000	\$ 630,000	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000

	Prior Years Actual	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	Future Years Budget	Total
Funding Sources							
Fund: 630 Technology	\$ 820,000	\$ 630,000					\$ 1,450,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 820,000	\$ 630,000	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000



City of Lincoln

Fiscal Year 2021-2022 Budget Document

STATISTICAL SECTION



The Statistical Section presents detailed information as a context for understanding what the information in the financial statements, not disclosures, and required supplementary information says about the City's overall financial health. In contrast to the financial section, the statistical section information is not subject to independent audit.

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well being have changed over time:

1. Net Assets by Component
2. Changes in Net Assets
3. Fund Balances of Governmental Funds
4. Changes in Fund balance of Governmental Funds

Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue source, property taxes.

1. Assessed Value of Taxable Property
2. Property Tax Rates, Direct and Overlapping Governments
3. Principal Property Taxpayers
4. Property Tax Levies and Collections

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future:

1. Ratios of Outstanding Debt by Type
2. Computation of Direct and Overlapping Debt

Debt Schedule

This schedule details the City's Debt.

1. Debt Schedule

Demographic and Economic Information

These schedule offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place:

1. Demographic and Economic Statistics
2. Principal Employers

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs:

1. Full-Time Equivalent City Employees by Function
2. Operating Indicators by Function

Sources

Unless otherwise noted, the information in these schedules is derived from the City of Lincoln Annual Financial Reports for the relevant year.



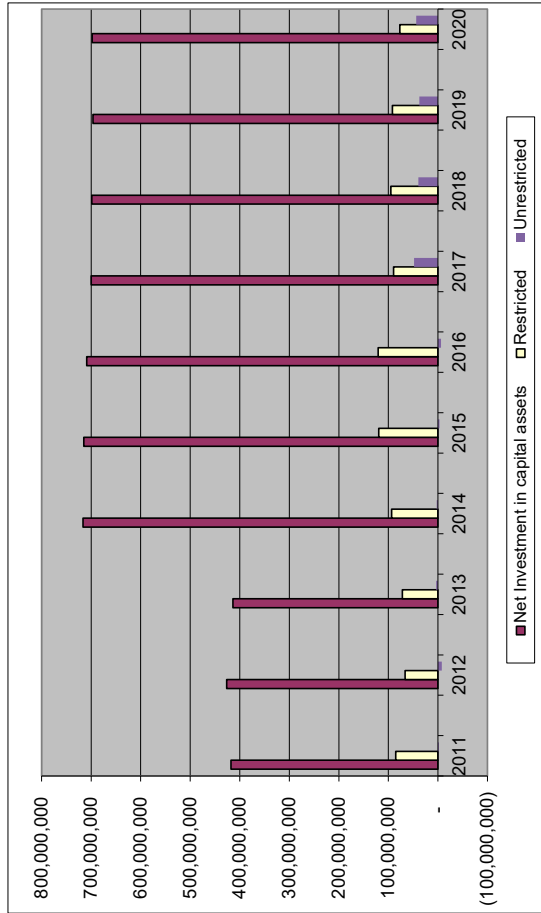
City of Lincoln

Fiscal Year 2021-2022 Budget Document



Net Assets by Component Last Ten Fiscal Years (Full Accrual Basis of Accounting)

	Fiscal Year Ended June 30,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental activities										
Invested in capital assets, net of related debt	316,648,571	325,101,751	314,827,035	367,327,505	367,624,105	359,768,260	354,718,311	350,361,056	348,742,386	344,847,105
Restricted	85,179,081	66,398,405	71,770,107	78,880,674	105,113,762	106,251,051	76,398,564	86,266,260	82,496,431	69,876,345
Unrestricted	(17,608,936)	(26,688,143)	(23,075,480)	(16,019,760)	(22,118,189)	(21,706,971)	19,409,294	5,020,121	8,392,145	14,138,806
Total governmental activities net assets	384,218,716	364,812,013	363,521,662	430,188,419	450,619,678	444,302,340	450,526,169	441,647,437	439,630,962	428,862,256
Business-type activities										
Invested in capital assets, net of related debt	101,243,804	101,133,414	99,076,798	349,214,909	347,013,821	349,180,869	345,150,139	348,208,139	347,503,553	353,011,194
Restricted	-	-	-	14,406,184	14,504,672	14,312,412	12,990,446	8,639,096	9,304,148	7,205,080
Unrestricted	15,806,202	18,834,287	26,591,294	18,376,045	18,881,017	15,639,418	28,760,478	34,614,888	29,053,080	29,512,061
Total business-type activities net assets	117,050,006	119,967,701	125,668,092	381,997,138	380,399,510	379,132,699	386,901,063	391,462,123	385,860,781	389,728,335
Primary government										
Net investment in capital assets	417,892,375	426,235,165	413,903,833	716,542,414	714,637,926	708,939,129	699,868,450	698,569,195	696,245,939	697,858,299
Restricted	85,179,081	66,398,405	71,770,107	93,286,858	119,618,434	120,563,463	89,389,010	94,905,356	91,800,579	77,081,425
Unrestricted	(1,802,734)	(7,853,856)	3,515,814	2,356,285	(3,237,172)	(6,067,553)	48,169,772	39,635,009	37,445,225	43,650,867
Total primary government net assets	501,268,722	484,779,714	489,189,754	812,185,557	831,019,188	823,435,039	837,427,232	833,109,560	825,491,743	818,590,591
	1.1%	-3.3%	0.9%	66.0%	2.3%	-0.9%	1.7%	-0.5%	-0.9%	-0.8%



Source: City of Lincoln Audited Financial Reports



City of Lincoln

Fiscal Year 2021-2022 Budget Document

Change in Net Position
Last Ten Fiscal Years
(Full Accrual Basis of Accounting)



	Fiscal Year Ended June 30,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses										
Governmental Activities										
General government	2,816,650	2,574,813	2,583,219	2,534,252	2,465,172	3,936,661	3,135,241	3,697,194	1,517,206	5,110,616
Public safety	10,484,408	9,006,804	8,973,076	8,676,326	9,111,739	11,437,033	9,222,033	11,443,750	12,567,871	13,880,906
Public works and facilities	11,295,372	10,423,827	8,083,773	7,502,436	19,030,793	21,087,881	21,065,618	24,230,516	28,442,592	24,585,754
Culture and recreation	870,049	591,312	743,858	714,789	745,314	839,156	735,780	939,858	1,043,517	1,017,823
Education	712,886	486,019	666,038	512,756	568,277	786,381	1,139,387	1,006,407	810,164	768,182
Urban redevelopment and housing	1,093,409	178,613	420,772	559,449	490,309	545,475	522,402	646,213	489,557	1,164,293
Interest on long-term debt	1,884,470	1,361,643	1,074,815	1,073,464	1,012,610	968,938	1,143,290	576,397	587,288	586,324
Total Governmental Activities	29,157,244	24,623,031	22,545,551	21,573,472	33,424,214	39,621,547	36,963,751	42,540,335	45,458,195	47,113,898
Business-Type Activities										
Water	8,798,950	7,821,110	8,410,782	9,626,761	12,418,348	12,618,263	16,370,415	14,598,974	18,975,438	15,416,723
Sewer	4,920,695	5,144,059	10,647,682	7,567,116	10,760,685	12,813,685	13,176,196	14,613,442	15,997,571	15,160,709
Solid Waste	3,952,669	4,369,551	4,460,008	4,576,457	5,087,810	7,355,610	4,448,941	4,983,983	5,713,323	6,291,563
Airport	1,993,639	1,818,658	2,009,793	2,122,836	1,632,005	1,563,378	1,414,739	1,546,662	1,570,314	1,385,498
Transit	1,145,903	939,595	979,330	855,631	980,587	796,960	1,208,851	1,019,402	831,545	763,389
Lincoln Public Financing Authority										
Total Business-Type Activities	20,811,856	20,092,973	26,507,596	24,748,801	30,879,435	35,147,896	36,619,142	36,762,463	43,088,191	39,017,982
Total Expenses	49,969,100	44,716,004	49,053,146	46,322,273	64,303,649	74,769,443	73,582,893	79,302,798	88,546,386	86,131,780
Program Revenues										
Governmental Activities										
Charges for Services										
General government	126,476	586,097	1,222,290	1,970,636	1,054,510	1,384,406	1,314,126	1,072,515	1,644,853	1,950,391
Public Safety	348,360	260,351	555,899	634,161	569,572	746,075	836,963	511,568	698,400	1,053,814
Culture and recreation	959,300	918,670	1,506,132	971,265	909,070	1,252,263	1,317,891	1,459,252	1,405,219	2,415,811
Education	22,429	38,321	37,835	159,415	7,480	32,185	14,933	18,506	17,420	12,715
Urban redevelopment and housing	8,920	-	-	-	-	-	-	-	-	-
Public works and facilities	3,636,128	4,436,027	10,939,600	10,979,608	9,447,200	9,179,640	11,226,143	8,943,756	8,832,175	13,912,931
Operating Grants and Contributions	4,129,716	3,455,701	3,614,352	3,248,047	1,673,308	651,321	3,977,143	5,587,725	5,264,119	5,184,744
Capital Grants and Contributions	151,718	1,680,280	881,562	7,957,869	14,184,897	3,255,890	2,685,758	3,806,413	1,354,228	1,119,210
Total Governmental Activities	9,383,047	11,375,447	18,757,670	25,921,001	27,846,037	16,501,780	21,372,957	21,399,735	19,216,414	25,649,616
Business-Type Activities										
Charges for Services										
Water	10,002,881	11,000,418	10,221,213	11,018,047	12,615,858	13,400,117	16,383,662	17,982,749	15,661,241	14,132,515
Wastewater	7,084,463	7,220,843	7,237,746	7,297,551	7,517,029	7,692,439	17,547,426	10,905,805	10,914,957	11,715,959
Solid Waste	4,843,540	4,848,401	5,025,078	5,272,082	5,825,523	6,219,021	6,686,470	7,234,003	7,230,150	7,172,944
Airport	1,244,251	1,449,562	1,558,585	1,785,214	1,261,533	1,253,203	1,259,101	1,426,040	1,578,138	1,454,717
Transit	43,255	51,090	51,068	47,195	39,289	2,589	1,926	2,842	1,344	553
Operating Grants and Contributions	1,428,826	1,142,591	6,154,480	1,549,590	1,188,545	2,058,693	478,160	4,901,085	398,364	458,708
Capital Grants and Contributions	480,434	543,189	2,641,668	5,590,940	4,254,405	2,125,839	2,174,326	1,401,690	1,288,121	1,636,972
Total Business-Type Activities	25,127,650	26,256,094	32,869,838	32,560,619	32,702,182	32,751,901	44,531,071	43,854,214	37,072,315	36,572,368
Total Program Revenues	34,510,697	37,631,541	51,647,508	58,481,620	60,548,219	49,253,681	65,904,028	65,253,949	56,288,729	62,221,984

*The City restated historical data for Airport and Transit



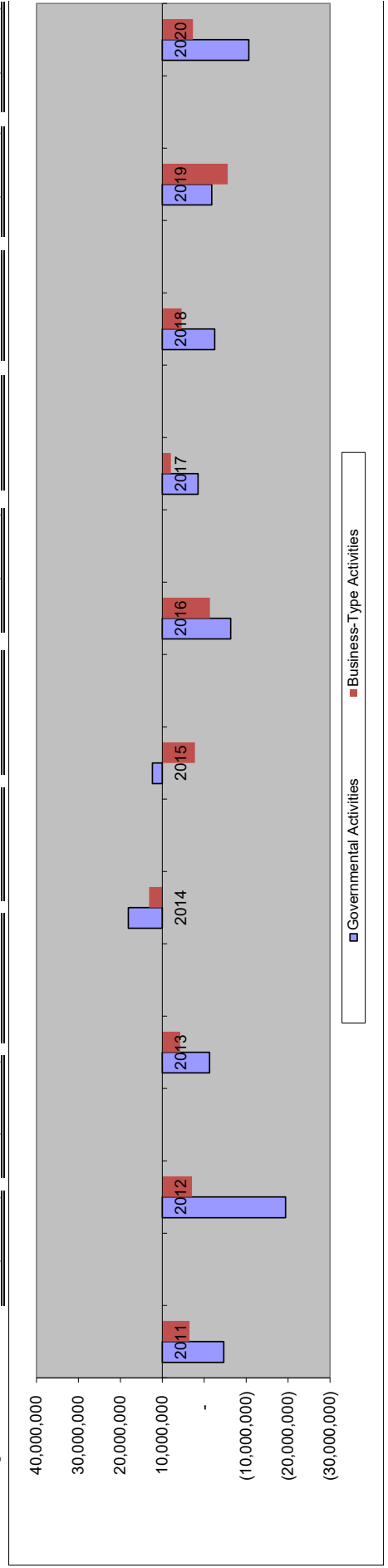
City of Lincoln

Fiscal Year 2021-2022 Budget Document



Net Assets by Component (continued) Last Ten Fiscal Years (Full Accrual Basis of Accounting)

	Fiscal Year Ended June 30,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Net (Expense)/Revenue										
Governmental Activities	(19,774,197)	(13,247,584)	(3,787,881)	4,347,529	(5,578,177)	(23,119,767)	(15,590,794)	(21,140,600)	(26,241,781)	(21,464,282)
Business-Type Activities	4,315,794	6,163,121	6,382,243	7,811,818	1,822,747	(2,395,995)	7,911,929	7,091,751	(6,015,876)	(2,445,514)
Total Net Expense	(15,458,403)	(7,084,463)	2,594,362	12,159,347	(3,755,430)	(25,515,762)	(7,678,865)	(14,048,849)	(32,257,657)	(23,909,796)
General Revenues										
Governmental Activities										
Taxes:										
Property taxes	9,742,282	8,309,198	7,511,360	7,668,875	9,020,576	8,983,948	9,705,899	10,066,655	10,527,123	11,103,454
Sales and use taxes	1,968,627	2,218,295	2,252,003	2,419,729	2,598,143	2,844,841	3,686,126	3,680,917	4,158,035	4,210,076
Franchise taxes	-	-	-	-	837,287	852,458	807,201	802,573	906,237	923,555
Other local taxes	849,872	990,613	975,649	191,278	259,982	222,229	283,663	303,022	346,865	260,495
Interest income	1,121,897	733,848	565,913	1,208,941	764,002	1,661,188	584,516	338,114	3,987,398	4,910,140
Special item - agency fund bond procc	-	-	-	-	-	-	-	-	-	1,500,000
Special item - return of unused bond f	-	-	-	401,427	2,105,907	1,714,705	621,727	-	-	(14,048,856)
Miscellaneous	557,398	478,529	1,717,469	-	-	-	-	-	2,485,938	1,123,086
Gain on sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers	1,357,294	2,195,637	-	717,066	1,858,685	-	1,375,484	2,868,785	2,022,620	840,575
Extraordinary gain	4,329,643	4,329,643	525,888	1,159,153	489,374	523,060	-	-	-	-
Prior period adjustments	(483,293)	(25,414,882)	(11,050,752)	-	-	-	-	-	-	-
Total Governmental Activities	15,114,077	(6,159,119)	2,497,530	13,766,469	17,933,936	16,802,429	17,064,616	18,642,805	24,434,216	10,822,525
Business-Type Activities										
Taxes:										
Property taxes	40,349	43,204	47,684	850,659	412,877	492,068	417,342	997,032	127,713	1,296,925
Sales and use taxes	-	-	-	-	-	-	-	-	-	-
Business taxes	-	-	-	-	-	-	-	-	-	-
Fines and penalties	-	-	-	-	-	-	-	-	-	-
Interest income	335,266	282,286	262,287	550,349	372,555	735,107	75,455	(19,206)	2,191,471	2,329,372
Miscellaneous	184,555	209,841	1,079,475	168,876	125,745	239,418	984,836	200,260	18,817	34,133
Gain on sale of capital assets	-	-	-	4,935,797	(39,829)	83,688	(40,665)	1,100	99,153	2,322,591
Transfers	(1,357,294)	(2,195,637)	(525,888)	(1,159,153)	(489,374)	(523,060)	(1,375,484)	(2,868,785)	(2,022,620)	(840,575)
Prior period adjustments	-	(1,585,120)	(1,545,410)	-	-	-	-	-	-	-
Total Business-Type Activities	(797,124)	(3,245,426)	(681,852)	5,346,528	381,974	1,027,221	61,484	(1,689,599)	414,534	5,142,446
Change in Net Assets										
Governmental Activities	(4,660,120)	(19,406,703)	(1,290,351)	18,113,998	12,355,759	(6,317,338)	1,473,822	(2,497,795)	(1,807,565)	(10,641,757)
Business-Type Activities	3,518,670	2,917,695	5,700,391	13,158,346	2,204,721	(1,368,774)	7,973,413	5,402,152	(5,601,342)	2,696,932
Total Change in Net Assets	(1,141,450)	(16,489,008)	4,410,040	31,272,344	14,560,480	(7,686,112)	9,447,235	2,904,357	(7,408,907)	(7,944,825)





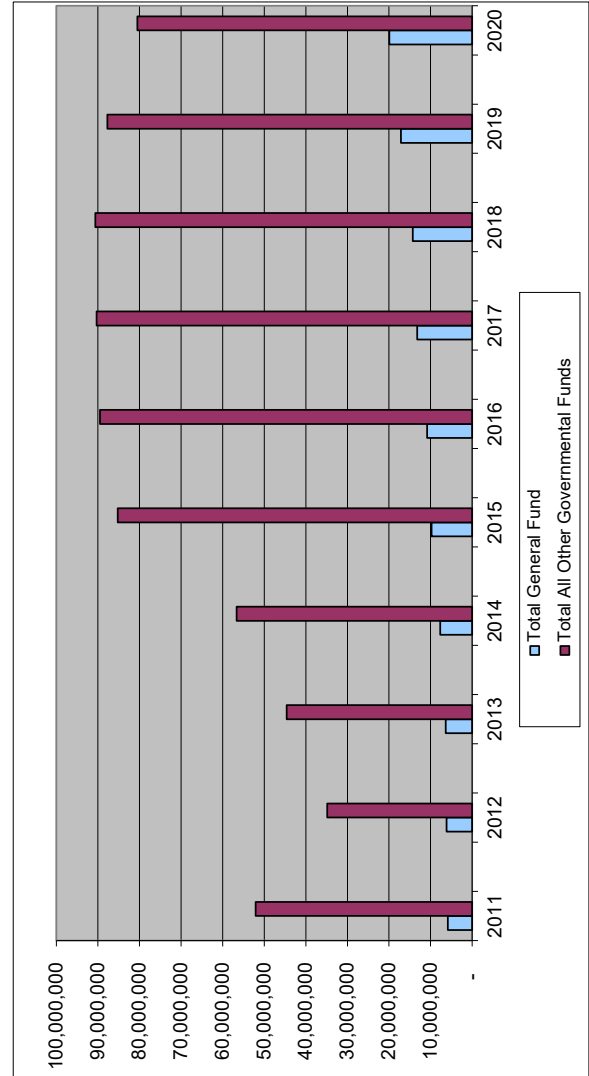
City of Lincoln

Fiscal Year 2021-2022 Budget Document

Fund Balances of Governmental Funds Last Ten Fiscal Years (Modified Accrual Basis of Accounting)



	Fiscal Year Ended June 30,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund										
Reserved and Designated										
Unreserved										
Nonspendable	149,424	100,250	613,502	136,582	361,627	387,438	492,748	330,040	5,371,094	5,306,135
Restricted	86,096	-	-	-	43	96	-	-	-	-
Committed	1,460,000	2,524,334	2,050,459	3,703,541	3,803,726	3,929,856	4,063,745	11,695,956	7,204,704	7,096,007
Assigned	-	-	-	-	-	-	-	678,711	678,711	2,275,615
Unassigned	4,132,105	3,533,294	3,715,005	3,819,021	5,580,155	6,530,612	8,685,506	1,566,065	3,860,869	5,239,923
Total General Fund	5,827,625	6,157,878	6,378,966	7,659,144	9,745,551	10,848,002	13,241,999	14,270,772	17,115,378	19,917,680
All Other Governmental Funds										
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved, reported in										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Capital project funds	-	-	-	-	-	-	-	-	-	-
Permanent funds	-	-	-	-	-	-	-	-	-	-
Nonspendable	35,794,414	33,014,706	32,810,398	31,238,435	33,945,141	437,032	12,667,904	424,560	441,577	436,791
Restricted	51,397,385	33,380,699	33,745,233	41,992,206	65,041,906	99,829,860	76,041,673	86,304,574	84,105,879	75,718,003
Committed	2,124,330	-	-	-	-	-	-	-	-	-
Assigned	-	-	5,214,476	5,650,033	6,126,672	5,984,063	5,878,548	5,076,709	4,757,518	4,834,251
Unassigned	(37,233,469)	(31,519,259)	(27,173,388)	(22,256,636)	(19,846,487)	(16,713,886)	(4,251,315)	(1,196,249)	(1,572,478)	(441,536)
Total All Other Governmental Funds	52,082,660	34,876,146	44,596,719	56,624,038	85,267,232	89,537,069	90,336,810	90,609,594	87,732,496	80,547,509



Source : City of Lincoln Audited Financial Reports



City of Lincoln

Fiscal Year 2021-2022 Budget Document

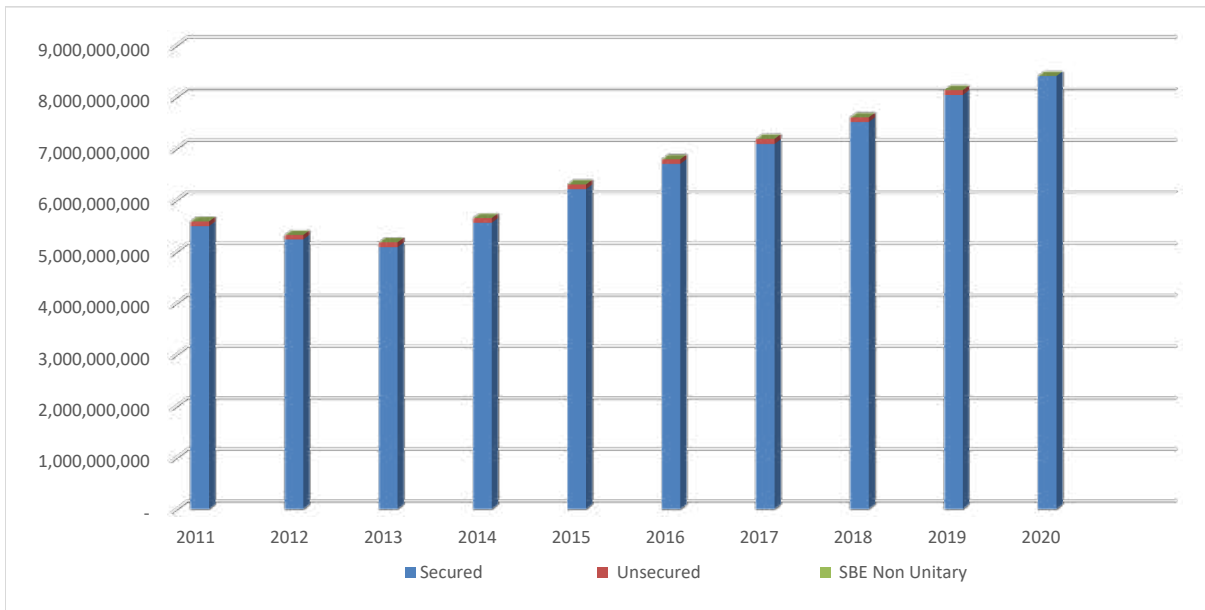
Changes in Fund Balances of Government Funds Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	Fiscal Year Ended June 30,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenues										
Taxes and assessments	13,018,727	14,494,396	14,136,484	13,492,395	16,082,063	16,357,235	20,106,114	18,567,904	19,516,493	20,601,909
Licenses and permits	1,092,144	655,747	1,342,696	1,565,818	1,604,400	1,562,852	2,039,503	1,610,635	1,642,440	2,991,491
Fines and penalties	129,884	115,085	79,606	48,509	74,132	94,962	68,350	64,909	68,102	56,661
Interest and investment income	1,141,512	805,847	563,366	1,197,057	747,630	1,620,941	350,746	334,845	3,778,750	4,556,485
Intergovernmental revenue	3,268,014	6,294,565	4,697,951	3,526,877	10,012,367	4,641,768	4,704,926	6,847,168	6,574,382	7,143,718
Charges for services	4,599,914	2,476,782	9,904,756	10,787,334	6,943,205	7,482,996	9,067,969	6,732,616	7,309,292	12,245,106
Contributions from property owners	-	-	-	-	-	-	-	-	-	-
Other revenue	695,524	478,529	1,717,469	401,427	2,105,694	1,714,705	459,607	379,952	2,527,056	1,140,383
Total Revenues	23,945,719	25,320,951	32,442,328	31,019,417	37,569,491	33,475,459	36,797,215	34,538,029	41,416,515	48,735,753
Expenditures										
Current										
General government	2,740,006	2,549,256	2,574,534	2,321,201	2,846,091	3,197,417	3,319,937	3,202,404	3,112,059	3,837,505
Public safety	9,746,718	8,478,042	8,723,479	8,116,557	8,881,517	9,356,075	9,740,100	10,640,805	10,982,420	11,928,284
Public works and facilities	8,942,799	7,691,014	5,223,957	4,819,786	5,265,925	7,146,117	7,692,480	9,204,907	9,283,230	11,339,920
Culture and recreation	812,219	571,875	741,632	646,189	657,331	712,594	762,026	891,065	971,921	954,402
Education	712,472	490,327	665,834	512,755	558,746	710,838	542,818	610,054	674,174	700,966
Urban redevelopment and housing	666,240	144,653	418,188	558,740	487,553	510,589	933,166	840,001	646,904	725,067
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal retirement	1,150,000	1,180,000	700,000	771,784	880,524	911,116	19,386,939	1,008,510	918,697	952,261
Interest and bond issuance costs	1,893,176	1,555,009	1,083,203	1,082,887	1,024,729	1,003,612	(51,400)	632,227	621,105	599,557
Capital Outlay	2,690,016	2,091,332	2,706,542	4,049,046	7,850,556	5,224,887	8,512,198	9,982,312	11,154,911	10,291,590
Total Expenditures	29,353,646	24,751,508	22,837,369	22,878,945	28,452,972	28,773,245	50,838,264	37,012,285	38,365,421	41,328,657
Excess(Deficiency) of Revenue over Expenditures	(5,407,927)	569,443	9,604,959	8,140,472	9,116,519	4,702,214	(14,041,049)	(2,474,256)	3,051,094	7,407,096
Other Financing Sources (Uses)										
Proceeds from Bond Issuance	-	-	-	-	-	-	17,760,000	-	-	-
Return of Bond Funds	-	-	-	-	-	-	-	(123,168)	(4,410,054)	-
Operating transfers in	9,663,693	4,930,996	3,808,876	7,833,725	8,416,800	2,637,544	20,616,774	5,256,776	6,496,221	2,274,238
Operating transfers out	(8,126,629)	(2,735,359)	(3,591,758)	(3,601,414)	(7,601,327)	(1,967,470)	(19,241,290)	(2,596,991)	(5,322,452)	(1,457,663)
Proceeds from sale of capital assets	-	-	-	726,942	1,899,900	-	-	-	152,699	-
Debt proceeds	-	-	-	568,873	-	-	(213,523)	-	-	-
Total Other Financing Sources (Uses)	1,537,064	2,195,637	217,118	5,528,126	2,715,373	670,074	18,921,961	2,536,617	(3,083,586)	816,575
Special Items										
Agency fund bond proceeds	-	-	-	-	-	-	-	-	-	1,500,000
Return of Bond Funds	-	-	-	-	-	-	-	-	-	(14,048,856)
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-	(12,548,856)
Net Change in fund balance before prior period adjustments and extraordinary items	(3,870,863)	2,765,080	9,822,077	13,668,598	11,831,892	5,372,288	4,880,912	62,361	(32,492)	(4,325,185)
Prior period adjustment	-	(13,087,464)	119,584	(361,101)	18,897,709	-	(6,544,385)	1,239,196	-	(57,500)
Extraordinary item	-	-	-	-	-	-	-	-	-	-
Assets transferred to/liabilities assumed by Successor Agency/Housing Successor	-	(6,553,877)	(6,553,877)	-	-	-	-	-	-	-
Net Change in fund balance	(3,870,863)	(16,876,261)	3,387,784	13,307,497	30,729,601	5,372,288	(1,663,473)	1,301,557	(32,492)	(4,382,865)
Debt service as a percentage of noncapital expenditures	11.4%	12.1%	8.9%	9.8%	9.2%	8.1%	45.7%	6.1%	5.7%	5.0%



City of Lincoln

Fiscal Year 2021-2022 Budget Document Assessed Value and Estimated Actual Value of Taxable Property Last Ten Fiscal Years



Fiscal Year Ending June 30	Secured	Unsecured	SBE Non Unitary	Taxable Assessed Value	% Change	Direct Rate
2011	5,492,966,752	92,626,121	250,900	5,585,843,773	-15.437%	0.000%
2012	5,236,867,717	86,074,985	250,900	5,323,193,602	-4.702%	0.000%
2013	5,086,007,045	96,083,909	250,900	5,182,341,854	-2.646%	0.000%
2014	5,558,822,669	91,995,204	197,100	5,651,014,973	9.044%	1.025%
2015	6,210,620,359	91,857,194	197,100	6,302,674,653	11.532%	0.000%
2016	6,700,348,821	89,368,958	197,100	6,789,914,879	7.731%	0.000%
2017	7,086,425,439	98,779,370	197,100	7,185,401,909	5.825%	0.000%
2018	7,511,498,201	91,269,260	-	7,602,767,461	5.809%	0.000%
2019	8,035,437,566	95,245,723	-	8,130,683,289	6.944%	1.056%
2020	8,404,444,524	114,687,131	-	8,519,131,655	4.778%	1.056%

Notes:

In 1978, the votes of the State of California passed Proposition 13 which limited property taxes to a maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property tax may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only reassessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of the taxable property and is subject to the limitations described above.

Source: California Municipal Statistics and Placer County Auditor-Controller

**Property Tax Rates - All Overlapping Governments
Last Ten Fiscal Years**

	Fiscal Year Ended June 30,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
City of Lincoln										
General purpose	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Western Placer Unified School District	0.02%	0.03%	0.03%	0.03%	0.03%	0.03%	0.04%	0.04%	0.06%	0.05%
Placer County Water Agency Zone 1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%
	1.02%	1.03%	1.03%	1.03%	1.03%	1.03%	1.04%	1.04%	1.06%	1.07%



City of Lincoln

Fiscal Year 2021-2022 Budget Document

Principal Property Tax Payers Current Year and Ten Years Ago



Property Owner	Primary Land Use	Rank	2019-2020	
			Taxable Assessed Value	% of Total City Taxable Assessed Value
PW Fund B LP	Warehouse	1	\$ 94,986,400	1.11%
Sierra Pacific Industries	Heavy Industrial	2	53,715,973	0.63%
JPS Development LLC	Commercial	3	25,329,444	0.30%
Kaiser Foundation Health Plan Inc	Commercial	4	24,911,185	0.29%
Lowes HW Inc	Commercial	5	18,957,716	0.22%
Safeway Inc.	Commercial	6	18,700,724	0.22%
Target Corporation	Commercial - Retail	7	18,696,140	0.22%
Auburn Creek Investors	Residential- Apartments	8	17,584,134	0.21%
KB Home Sacramento Inc.	Residential- Development	9	16,911,126	0.20%
HD Development of Maryland Inc	Commercial	10	16,433,556	0.19%
			<u>306,226,398</u>	<u>3.59%</u>
2019-2020 Local Secured Assessed Valuation			<u>8,519,131,655</u>	

Property Owner	Primary Land Use	Rank	2010-2011	
			Taxable Assessed Value	% of Total City Taxable Assessed Value
Sierra Pacific Industries	Heavy Industrial	1	\$ 54,401,306	0.97%
OK & B	Warehouse	2	36,038,234	0.65%
Kaiser Foundation Health Plan Inc	Medical Building	3	19,671,990	0.35%
Lowes HW Inc	Commercial	4	17,180,030	0.31%
Target Corporation	Commercial - Retail	5	16,323,360	0.29%
Auburn Creek Investors	Residential - Apartments	6	15,755,114	0.28%
Safeway Inc.	Commercial	7	15,654,564	0.28%
Mahsterling Pointe LLC	Shopping Center	8	15,470,000	0.28%
Buzz Oates Enterprises II	Warehouse	9	15,193,453	0.27%
Lincoln Village at Twelve Bridges LLC	Shopping Center	10	15,100,000	0.27%
			<u>220,788,051</u>	<u>3.95%</u>
2010-2011 Local Secured Assessed Valuation:			<u>\$ 5,585,843,773</u>	

Source: HDL, Coren \$ Cone



City of Lincoln

Fiscal Year 2021-2022 Budget Document

Property Tax Levies and Collections Last Ten Fiscal Years



<u>Fiscal Year</u>	<u>Taxes Levied for the Fiscal Year</u>	<u>Collected within the Fiscal Year of the Levy</u>	
		<u>Amount</u>	<u>Percent of Levy</u>
2010 / 2011	4,039,416	3,940,526	97.55%
2011 / 2012	3,911,676	3,839,152	98.15%
2012 / 2013	3,817,958	3,766,886	98.66%
2013 / 2014	4,132,295	4,093,648	99.06%
2014 / 2015	4,689,175	4,648,015	99.12%
2015 / 2016	5,046,671	5,004,975	99.17%
2016 / 2017	5,366,078	5,324,911	99.23%
2017 / 2018	5,681,659	5,641,895	99.30%
2018 / 2019	6,101,116	6,060,436	99.33%
2019 / 2020	6,378,293	6,290,019	98.62%

Notes:

Current tax collections beginning in 1993 have been reduced by mandatory tax reallocation imposed by the State of California. Placer County uses an estimate for the delinquency rate and compiles delinquency as a lump sum. Subsequent collections are not out by fiscal year from the County; thus this information is not available.

Source: Placer County Auditor-Controller



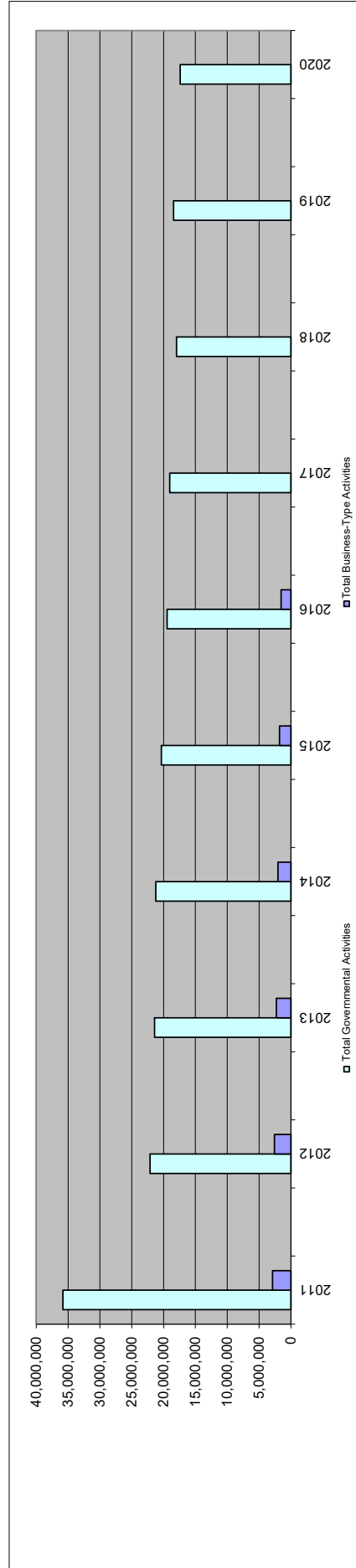
City of Lincoln

Fiscal Year 2021-2022 Budget Document

Ratios of Outstanding Debt by Type Last Ten Fiscal Years



Fiscal Year Ending June 30	Governmental Activities				Business-Type Activities				Legal Bonded Debt Margin			
	Bonds	Capital Lease	Total Governmental Activities	Loans	Bonds	Capital Lease	Total Business- Type Activities	Total Primary Government	Percentage of Personal Income (1)	Percentage of Assessed Value (2)	Per Capita (1)	
2011	35,814,783	-	35,814,783	124,580	795,000	1,957,869	2,877,449	38,692,232	0.00%	0.69%	#DIV/0!	
2012	22,120,687	-	22,120,687	105,345	590,000	1,880,905	2,576,250	24,696,937	5465.44%	0.46%	601	
2013	21,423,295	-	21,423,295	84,716	410,000	1,800,232	2,294,948	23,718,243	5184.94%	0.46%	544	
2014	20,710,903	512,089	21,222,992	62,591	260,000	1,715,670	2,038,261	23,261,253	5744.63%	0.41%	531	
2015	19,968,511	376,565	20,345,076	38,861	125,000	1,627,033	1,790,894	22,135,970	6163.15%	0.35%	490	
2016	19,201,120	235,448	19,436,568	13,410	-	1,534,122	1,547,532	20,984,100	6610.02%	0.31%	464	
2017	18,935,573	88,510	19,024,083	-	-	-	-	19,024,083	7510.49%	0.26%	402	
2018	17,959,447	-	17,959,447	-	-	-	-	17,959,447	8177.79%	0.24%	373	
2019	16,993,319	1,443,636	18,436,955	-	-	-	-	18,436,955	8532.55%	0.23%	379	
2020	16,012,191	1,386,471	17,398,662	-	-	-	-	17,398,662	10168.80%	0.20%	353	



Source: City of Lincoln Audited Financial Reports



City of Lincoln

Fiscal Year 2021-2022 Budget Document

Direct and Overlapping Bonded Debt As of June 30, 2020



2019-20	<u>\$ 8,519,131,655</u>		
	<u>Total Debt</u>	<u>% Applicable (1)</u>	<u>City's Share of</u>
	<u>6/30/2020</u>		<u>Debt 6/30/20</u>
OVERLAPPING TAX AND ASSESSMENT DEBT:			
Sierra Joint Community College District School Facilities Improvement District No. 4	\$ 80,000,000	12.150%	\$ 9,720,000
Western Placer Unified School District	114,725,000	85.542%	98,138,060
Western Placer Unified School District Community Facilities District No. 1	9,834,612	100.00%	9,834,612
Western Placer Unified School District Community Facilities District No. 2	34,980,000	100.00%	34,980,000
City of Lincoln Community Facilities Districts	89,375,000	100.00%	89,375,000
City of Lincoln 1915 Act Bonds	24,229,000	100.00%	24,229,000
California Statewide Communities Development Authority Assessment Districts	6,577,010	100.00%	6,577,010
Total Overlapping Tax and Assessment Debt			<u>\$ 272,853,682</u>
OVERLAPPING GENERAL FUND DEBT:			
Placer County General Fund Obligations	\$ 22,480,000	10.567%	\$ 2,375,462
Placer County Office of Education Certificates of Participation	700,000	10.567%	73,969
Sierra Joint Community College District Certificates of Participation	2,660,000	8.036%	213,758
Western Placer Unified School District Certificates of Participation	143,637,598	85.542%	122,870,474
City of Lincoln General Fund Obligations	15,025,000	100.000%	\$ 15,025,000
Placer Mosquito and Vector Control District Certificates of Participation	2,666,000	10.567%	281,716
Total Overlapping General Fund Debt			<u>\$ 140,840,379</u>
OVERLAPPING TAX INCREMENT DEBT: (Successor Agency)	\$ 6,345,000	100.00%	\$ 6,345,000
Total Direct Debt			\$ 15,025,000
Total Overlapping Debt			<u>405,014,061</u>
Total Combined Debt			<u><u>\$ 420,039,061</u></u> (2)
Ratios to 2019-20 Assessed Valuation:			
Total Overlapping Tax and Assessment Debt		3.20%	
Combined Direct Debt (\$15,025,000)		0.18%	
Combined Total Debt		4.93%	
Ratios to Redevelopment Successor Agency Incremental Valuation (\$305,447,584):			
Total Overlapping Tax Increment Debt		2.08%	

(1) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

Source: California Municipal Statistics



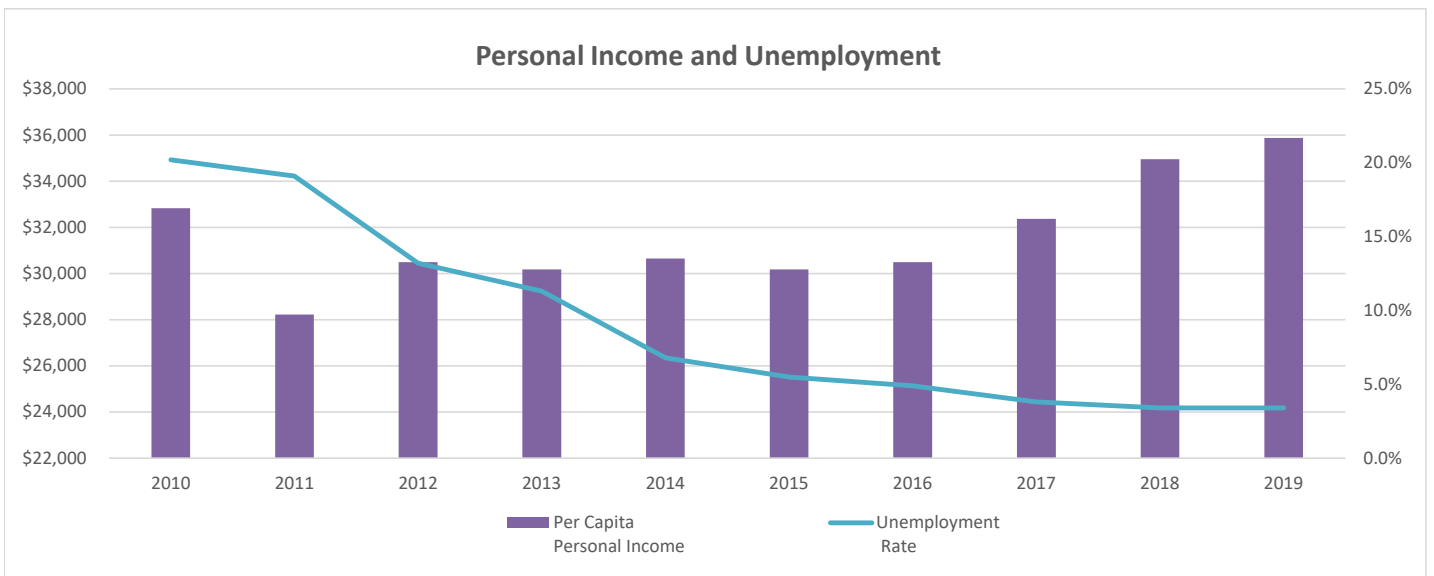
City of Lincoln

Fiscal Year 2021-2022 Budget Document

Demographic and Economic Statistics Last Ten Calendar Years



Calendar Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate	Median Age	% fo Pop25+ with High Scholl Degree	% fo Pop25+ with Bachelor's Degree
2010	41,111	1,349,797,000	\$ 32,833	20.2%	42.1	92.1%	29.7%
2011	43,572	1,229,776,000	\$ 28,224	19.1%	40.6	92.4%	30.5%
2012	43,818	1,336,274,000	\$ 30,496	13.2%	40.3	92.8%	30.6%
2013	45,206	1,364,272,000	\$ 30,179	11.3%	40.4	93.4%	32.1%
2014	45,256	1,387,053,000	\$ 30,649	6.8%	41.2	93.7%	32.1%
2015	47,339	1,428,801,000	\$ 30,182	5.5%	42.3	93.5%	32.6%
2016	48,165	1,468,686,000	\$ 30,493	4.9%	42.3	93.0%	33.3%
2017	48,591	1,573,143,000	\$ 32,375	3.8%	42.7	93.0%	34.4%
2018	48,277	1,687,581,000	\$ 34,956	3.4%	43.1	92.4%	33.2%
2019	49,317	1,769,236,000	\$ 35,874	3.4%	43.3	92.4%	33.5%





City of Lincoln
Fiscal Year 2021-2022 Budget Document
Principal Employers
2020



Company	Business Description	Size (employees)
B Z Plumbing Company, Inc.	Plumbing Contractors	100 to 249
Gladding McBean, LLC	Brick, Clay Common & Face	100 to 249
Home Depot U.S.A., Inc.	Home Centers	100 to 249
Horizon Charter School	Charter Schools	100 to 249
Lincoln City Hall	Government Offices-City	100 to 249
Lincoln High School	Schools	100 to 249
Lincoln Meadows Care Center	Medical	100 to 249
Lowe's Home Centers, LLC	Home Centers	100 to 249
Safeway	Supermarkets	100 to 249
Sierra Pacific Industries	Lumber-Manufacturer	100 to 249
Sierra Pacific Lincoln	Power Plants	250 to 499
Thunder Valley Casino	Casino	1,000 to 4,999

Source: EDD, Labor Market Information Division



City of Lincoln

Fiscal Year 2021-2022 Budget Document

Sales Tax Producers - Top 25

2020



Aisle 1	Service Stations
Apex Underground Supply	Building Materials
Arco AM PM	Service Stations
Chevron	Service Stations
Chevron	Service Stations
CVS Pharmacy	Drug Store
Gladding McBean	Building Materials
Go Wireless	Electronics/Appliance Stores
Home Depot	Building Materials
In N Out Burger	Casual Dining
Lowes	Building Materials
McDonalds	Quick-Service Restaurants
National Building Systems	Building Materials
Petsmart	Specialty Stores
Raleys	Grocery Stores
Ramos Oil	Petroleum Prod/Equipment
Ross	Family Apparel
Safeway	Grocery Stores
Safeway Fuel	Service Stations
Store 3020	Service Stations
Sun City Lincoln Hills Community Association	Leisure/Entertainment
Target	Discount Dept Stores
TJ Maxx	Family Apparel
Verifone	Electrical Equipment
Walmart Neighborhood Market	Grocery Stores

Sources: HDL, Coren & Cone



City of Lincoln

Fiscal Year 2021-2022 Budget Document

Operating Indicators

Last Ten Fiscal Years



	Fiscal Year Ending June 30									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Business Licenses										
Annual business license	1,916	---	1,120	1,182	1,938	1,988	1,979	2,330	2,442	2,239
Environment and Utilities										
Gallons of wastewater treated per year (in millions)	1,239	1,135	1,144	1,095	1,062	1,178	1,935	1,709	1,880	1,669
Gallons of wastewater discharged per year (in millions)	1,144	999	843	1,063	813	969	1,748	1,572	1,765	1,626
Fire										
Fires per year	114	134	137	121	142	149	152	158	145	154
Emergency medical calls per year	2,047	2,212	2,465	2,667	2,637	2,637	3,153	3,280	3,306	3,529
Hazardous materials incidents per year	45	35	45	49	40	41	58	52	49	65
Non-emergency service calls per year	1,027	857	933	969	749	1,250	1,442	1,261	1,176	1,428
Police										
911 calls per year	9,597	10,187	10,998	8,710	8,852	10,577	11,082	13,095	13,442	14,027
Cases investigated per year	2,134	1,890	1,898	1,142	1,866	1,872	2,288	2,226	2,310	2,209
Arrests per year	602	458	429	314	479	403	517	786	812	755
Building Permits										
New Single Family Dwellings	56	138	314	280	233	188	252	70	115	404
Commercial (New and Tenant Improvements)	n/a	n/a	n/a	125	135	146	132	26	119	94
All Other	n/a	n/a	n/a	1,505	2,313	2,820	2,314	1,100	1,847	1,945

n/a = information not available
 ** new licenses applied for

Source: City of Lincoln



Gann Appropriations Limit Calculation FY 2021-22

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 2021-22, the estimated tax proceeds appropriated by the City Council of the City of Lincoln are under the Limit. The Appropriation Limit for FY 2021-2022 is \$34,548,899. This is the maximum amount of tax proceeds the City is able to appropriate and spend in FY 2021-2022. The appropriations subject to the Limit are \$18,325,802 leaving the City with an appropriations capacity under the Limit of \$16,223,097.

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 2021-22 budget includes language adopting this Gann Appropriations Limit calculation.

Per Capita Change Over Prior Year*	1.0573
Population Increase Over Prior Year	1.0214
 Ratio of Change	 1.0799
 2020 - 21 Appropriation Limit	 \$31,991,907
2021 - 22 Appropriation Limit	\$34,578,899
 General Government Operating Appropriations	 \$39,142,199
Less Exclusions: Non-Proceeds of Taxes	<u>\$20,816,397</u>
Total Appropriations Subject to Limit	\$18,325,802
Calculated Appropriations Limit	\$34,548,899
Margin:	<u>\$16,223,097</u>

RESOLUTION NO. 2021 - 97

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN ADOPTING THE ANNUAL BUDGET AND CAPITAL IMPROVEMENT PLAN FOR FY 2021-2022 AND ADOPTING AN APPROPRIATIONS LIMIT.

WHEREAS, The City of Lincoln budget for FY 2021-2022 reflects the financial plan using available resources to meet the essential needs of our community; and

WHEREAS, the City of Lincoln budget for FY 2021-2022 contains an appropriation limit for FY 2021-22 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 2021-2022, a copy of which is on file with the City Clerk, is hereby adopted.

SECTION 2. The City of Lincoln Annual Budget Fiscal Year 2021-2022 includes revenues of \$104,715,757 and expenditures of \$108,431,123 for all funds.

SECTION 3. The Capital Improvement Plan for Fiscal Year 2021-2022 funded expenditures total \$14,718,764 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 City's grant policy. The City Manager is authorized to accept such grants, to amend the City's budget to receive and allocate the grant funds and to implement the actions required by the grant for any projects and programs currently within the City's jurisdiction, provided that the activities are fully funded by the grant or within the City's budget.

SECTION 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 \$34,548,899 for FY 2021-2022

SECTION 12. This resolution shall take effect immediately.

PASSED AND ADOPTED this 25th day of May, 2021.

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

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:



Alyssa Silhi, Mayor

ATTEST:



Gwen Scanlon, City Clerk



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 Karles J

Date: _____



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



CITY OF LINCOLN POLICY AND PROCEDURE

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



CITY OF LINCOLN POLICY AND PROCEDURE

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 black ink, appearing to read "Paul Garner", written over a horizontal line.

Date: _____

A handwritten date "5/28/2019" in black ink, written over a horizontal line.

CITY OF LINCOLN

DEBT MANAGEMENT POLICY

PURPOSE

To establish policies for the issuance and administration of City debt.

POLICY

This Debt Management Policy establishes objectives, parameters, and guidelines for responsibly issuing and administering the City's debt. Prudent management of the City's debt program is necessary to achieve cost-effective access to the capital markets and demonstrates a commitment to long-term financial planning.

SCOPE

These policies establish the restrictions within which the City of Lincoln and the City of Lincoln Public Financing Authority, on behalf of the City, may issue debt. Additionally, these policies apply to debt issued by the City on behalf of assessment, community facilities, or other special districts, as well as conduit debt.

DEBT MANAGEMENT OBJECTIVES

This policy sets forth key objectives for the City in issuing and administering the City's debt, which are to:

- Maintain the City's sound financial position.
- Minimize debt service and issuance costs.
- Maintain access to cost-effective borrowing.
- Achieve and maintain highest reasonable credit rating.
- Ensure full and timely repayment of debt.
- Maintain full and complete financial disclosure and reporting.
- Ensure compliance with State and Federal laws and regulations.

GOVERNING AUTHORITY AND RESPONSIBILITY

- A. Legal Authority: The City's debt portfolio for all City funds shall be administered in conformance with all applicable Federal, State, and other legal requirements, including the City Municipal Code. The City will comply with applicable law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates, and charges.
- B. Delegation of Authority: The City Council has assigned duties to the Finance Director for authorizing, managing, and coordinating activities related to the structure, issuance, and administration of the City's long-term and short-term debt. No debt obligations shall be presented to the City Council, including capital leases, for their authorization without a joint assessment and approval by the City Manager and Finance Director. No department shall directly issue debt and departments planning debt-financed capital programs or equipment acquisitions will work in close coordination with the Support Services Department and the City Manager's Office to provide information and facilitate the issuance and ongoing administration of debt.
- C. Point of Contact: The Finance Director shall be responsible for maintaining good communication with rating agencies, investors, other service providers, and the

general public regarding the City's financial condition, and will enforce a policy of full disclosure.

- D. Policy Approval and Review: This Policy, adopted by City Council resolution, will be reviewed annually by the Support Services Department to ensure its consistency with respect to the City's debt management objectives. It is the intention of the City Council that any modifications to this Policy will be reviewed by the Fiscal and Investments Oversight Committee and forwarded to the City Council with the Committee's recommendation, unless otherwise directed by the City Council. Any modifications to this Policy are subject to City Council approval by resolution.
- E. Annual Debt Report: The Support Services Department shall prepare an annual report to the City Council containing a summary of the City's current credit ratings, and outstanding and newly issued debt. This report shall be presented either separately or within another financial report.
- F. Professional Assistance: The Finance Director shall have the authority to periodically select service providers as necessary to meet legal requirements and minimize debt costs. Such services may include financial advisory, underwriting, trustee, verification agent, escrow agent, arbitrage consulting, special tax consulting, and bond counsel. To achieve appropriate balance between service and cost, the Finance Director is authorized to select such service providers through sole source selection or a competitive process using a Request for Proposals.
- G. Method of Sale: Except to the extent a competitive bidding process is required by law, the Finance Director shall determine the most appropriate manner in which to offer any securities to investors. The most common methods include a competitive bid, a negotiated sale and private placement.

TYPES AND PURPOSE OF DEBT

The City may utilize the following types of municipal debt obligations to finance long-term capital projects. Long-term debt is only issued to finance the acquisition and/or construction of capital improvements unless otherwise decreed by court order or adjudicated settlement. Long term debt financing shall never be used to fund operating or maintenance costs.

Types of Debt

- A. Land Secured Bonds: Proceeds from Land Secured Bonds may be used to finance local public improvements, and are repaid with taxes levied or special assessments on the parcels of land that benefit from the improvements. Local streets, street lights, landscaping, water pipelines and sanitary sewers are some examples of local improvements commonly financed by Land Secured Bonds. Land Secured Bonds shall be issued in accordance with the City's adopted Local Goals and Policies.
- B. General Obligation (GO) Bonds: The City may issue GO Bonds with two-thirds approval of a popular vote as stated in the California State Constitution (Article XVI, Section 18). GO Bonds are secured by a pledge of the full faith and credit of

the City, or by a levy on property taxes to pay the debt service. GO Bonds are used to finance the acquisition, construction, or improvement of public facilities such as parks and public safety facilities.

- C. Pension Obligation Bonds: Pension Obligation Bonds may be issued to finance all or part of the City's unfunded pension liability, and are a general obligation of the City. Typically, these bonds are issued at an interest rate which is lower than that being charged by CalPERS, the City's pension administrator.
- D. Enterprise Revenue Bonds: Enterprise Revenue Bonds may be issued to finance facilities for a revenue-producing enterprise, and are payable from revenue sources generated and pledged by that enterprise. Water, sewer, and solid waste are examples of revenue-producing enterprises within the City.
- E. Lease Revenue Bonds: Lease Revenue Bonds are typically issued by the City of Lincoln Public Financing Authority, on behalf of the City. They are secured by and payable from a pledge of revenues consisting primarily of lease payments on the capital project being financed. The City's General Fund is obligated to pay these lease payments.
- F. Refunding Bonds: Pursuant to the California Government Code and various other financing statutes, the City is authorized to issue bonds for the purpose of refunding any long-term obligation of the City, provided it produces economic benefit to the City.
- G. Conduit Financing Bonds: Conduit financing is a mechanism for other governmental entities, nonprofit agencies, or private companies to fund projects which provide a clear public benefit through the issuance of tax-exempt municipal bonds. These are essentially revenue bonds payable solely from the loan repayments received from the borrower under the loan agreement, for which the City has no liability for debt service. They may also be known as private activity or pass-through bonds. The City may issue Conduit Financing Bonds for projects such as schools, hospitals, universities, public works, housing and industrial development. In such cases, the City will take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of the borrower.
- H. Certificates of Participation (COP): COPs are a form of lease revenue bond which permits the investor to participate in a stream of lease payments, installment payments, or loan payments relating to the acquisition or construction of specific equipment, land, or facilities. The City is obligated to make these debt service payments.
- I. Lease Financing: The City may finance a capital asset by leasing it directly from the vendor or leasing company under a long-term agreement. This is essentially a lease-purchase contract with the lessor receiving a portion of each rental payment as tax-exempt interest.
- J. Bank/Private Loans: The City may borrow directly through a loan with a commercial bank, Letter of Credit, or Line of Credit with a commercial bank,

State revolving loan program, or other governmental agency. Each loan will have a specific purpose.

- K. Tax Allocation Bonds: Before dissolution of California Redevelopment Agencies (RDAs) in 2012, the City of Lincoln RDA issued Tax Allocation Bonds using tax increment funds as a pledge for repayment. The taxes pledged to the repayment came from the increase of assessed value over and above a pre-established base. Dissolution of RDAs in 2012 has ended this type of debt from being issued by California cities and counties. Notwithstanding the dissolution of RDA's, the City may issue refunding bonds that are secured by the tax increment pursuant to California law.
- L. Inter-Fund Advances and Loans: The City may provide loans between City funds for significant one-time purchases or critical construction projects. Such loans will be repaid by the applicable City funds, with interest on an annual basis of no less than the LAIF rate and no more than the City's pooled investments monthly yield to maturity.
- 1) Short-term advances or loans between City funds for short-term cash flow needs (expected to be repaid within ninety days after the end of the current fiscal year) must be approved in advance in writing by the City Manager.
 - 2) Advances or loans between City funds which will not be repaid within ninety days after the end of the current fiscal year must be approved in advance by the City Council.
 - 3) Advances or loans between City funds which are not initially expected to extend beyond ninety days after the end of the current fiscal year, but which extend beyond this period must be approved by the City Council as soon as it is determined that the term of the loan or advance will extend beyond the fiscal year.
 - 4) Any adjustment to the terms of a fund advance or loan which will result in the extension of repayment, an increase in the repayment amount, a write-off or cancellation must be approved by the City Council.

Each advance or loan approved by the City Manager or City Council will be documented in writing and will provide the following information:

- the purpose of the advance or loan
- the identification of the borrowing and lending fund or funds
- the dollar amount of the advance or loan and the interest rate
- the terms for repayment, including the dates for installment payments and maturity date on which all principal and unpaid interest will be due
- the source or repayment and the ability to repay the loan within the terms without causing a negative impact to the fund's financial position

All of the above conditions must be met in order to qualify for an advance or loan.

The Support Services Department will review the inter-fund advances and loans annually to determine compliance with the agreed upon terms.

- M. Other Obligations: There may be special circumstances when other forms of debt are appropriate and may be evaluated on a case-by-case basis. Such other forms include, but are not limited to, non-enterprise revenue bonds, bond anticipation notes, grant anticipation notes, tax and revenue anticipation notes, and judgment or settlement obligation bonds.

Purpose of Debt

- A. Integration with the City's Capital Improvement Plan: The City is committed to long-term financial planning, including capital planning. This policy will be used in conjunction with the City's capital budget and the capital improvement plan. The City shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through its available operating revenues or from assessments and special taxes levied for such purpose.
- B. Long-Term Debt: Long-term debt may be used to finance the purchase or improvement of land, infrastructure, facilities, or equipment for which it is appropriate to spread these costs over more than one budget year. Long-term debt may also cover capitalized interest, costs of issuance, required reserves, and any other financing-related costs which may be legally capitalized. Long-term debt may not be used to fund City operating costs.
- C. Short-Term Debt: Short-term borrowing, such as commercial paper and lines of credit, may be used as an interim source of funding in anticipation of long-term borrowing. Short-term debt is defined as debt repaid in twelve (12) months or less and may be issued for the same purpose as long-term debt, including capitalized interest and other financing-related costs. Short-term debt, such as tax and revenue anticipation notes, may be issued to address justifiable cash flow requirements for short-term operating needs to provide necessary public services.
- D. Refunding: Periodic reviews of existing debt will be undertaken to identify refunding opportunities. Refunding will be considered (within Federal tax law constraints) if and when there is a net benefit of the refunding. In general, refundings which produce a net present value savings of at least three percent (3%) of the refunded debt will be considered economically viable. Refundings which produce a net present value savings of less than three percent (3%) will be considered on a case-by-case basis to achieve City goals such as changes in covenants, call provisions, operational flexibility, tax status, issuer, or the debt service profile or other favorable reorganization of the debt structure of the City. Refundings with negative savings will not be considered unless there is a compelling public policy objective that is accomplished by retiring the debt. The City may purchase its own bonds in the open market for the purpose of retiring the obligation when the purchase is cost effective.
- E. Lease Financing: The City may finance a capital asset by leasing it directly from the vendor or leasing company, with the lessor receiving a portion of each rental payment as tax-exempt interest.

DEBT CAPACITY

It is the policy of the City of Lincoln that aggregate debt service payments funded from General Fund sources shall be no greater than 10% of Primary General Fund revenues as reflected in the prior year adopted budget. Payments on bonds that are tied to a specified revenue stream other than General Fund sources (e.g., enterprise revenue bonds, tax allocation bonds, and land secured bonds) are not subject to this 10% limit. Each proposed financing will be individually assessed by the Finance Director and subject to the approval policies contained herein.

DEBT STRUCTURE FEATURES

- A. Debt Repayment: The City will structure its debt issues so that the maturity of the debt does not exceed the economic or useful life of the capital project which is financed.
- B. Maximum Maturity: The California Constitution allows for the issuance of long-term debt of up to forty (40) years. The City's standard maximum maturity is thirty (30) years, but up to forty (40) years may be acceptable depending on cash flow assumptions, construction timeline, and remaining useful life of the asset being financed.
- C. Credit Quality: The City seeks to obtain and maintain the highest possible credit ratings when required for issuing long-term and short-term debt.
- D. Fixed-Rate Debt: Fixed-rate debt shall be the desired method of pricing.
- E. Variable-Rate Debt: The City may choose to issue debt that pays a rate of interest that varies according to a pre-determined formula or index. There may be situations in which the City will benefit from variable-rate debt.
- F. Call Options and Premium Provisions: Call Options or optional redemption provisions can enable the City to partially or totally repay a bond issue before its stated maturity. These may be considered on a case-by-case basis when issuing bonds, provided they enhance the marketability of the bonds, ensure flexibility related to potential early redemption, or foster future refunding options. The potential for additional costs, such as a call premium or potentially higher interest rates, will be evaluated in the decision to redeem the bonds.
- G. Credit Enhancement: To establish or improve the credit rating on a proposed debt issuance, the City may purchase credit enhancement such as bond insurance, surety policy, or letter of credit. The Finance Director will consider the use of credit enhancement if it reduces the overall cost of the proposed financing or furthers the City's overall financial objectives.

DEBT ADMINISTRATION

The City's Support Services Department shall maintain written directives and procedures detailing required actions to certify compliance with local, State, and Federal regulations. The City is committed to full and complete financial disclosure in accordance with the requirements established by the Securities and Exchange Commission (SEC) rule 15c2-12 and the Municipal Securities Rulemaking Board. The City is also committed to fully supporting requests from rating agencies, institutional and individual investors, other

governmental entities, and to the general public to share clear, timely, and correct financial information.

In addition to financial disclosure and arbitrage rebate compliance, once bonds are issued the City is responsible for verifying compliance with all activities, agreements, and requirements outlined in the bond documents on an ongoing basis. This typically includes: ensuring an annual appropriation to meet debt service payments; that relevant taxes, rates, and fees are levied and collected at a level sufficient to meet indenture requirements and debt service payments; the timely payment of debt service to a trustee or paying agent is completed; and compliance with insurance and other requirements.

All investments of bond proceeds shall adhere to the City's Investment Policy which is approved annually by the City Council, Federal tax requirements, and with the requirements contained in the bond documents. Investments related to the bond proceeds shall not allow security types or credit standards less than those stated in the City's Investment Policy.

GLOSSARY OF TERMS

Advance Refunding: A refunding that occurs more than ninety (90) days in advance of the first optional redemption date. All covenants and restrictions of the refunded bond indenture are extinguished through an Advance Refunding. Under current IRS regulations, tax-exempt bonds issued after December 31, 1985 are permitted only one Advance Refunding.

Arbitrage: Generally, tax-exempt bond issues are subject to arbitrage rebate requirements, which require that any profit or "arbitrage" be "rebated" to the Federal government in the amount of the excess of the amount earned on investments purchased with gross proceeds of the bonds over the amount which would have been earned if such investments were invested at a rate equal to the yield on the bonds. A rebate computation and payment, if applicable, is generally required to be made every five (5) years and upon final redemption or maturity of the bonds. Failure to comply with these requirements could lead to substantial late filing penalties and interest and/or the loss of tax-exempt status for the bonds.

Bond Counsel: A law firm retained by the bond issuer to give a legal opinion that the bond issuer is authorized to issue the proposed securities, the bond issuer has met all legal requirements necessary for issuance, and interest on the proposed securities will be exempt from Federal income taxation, and where applicable from State and local taxation. Usually, Bond Counsel will prepare authorizing resolutions and ordinances, trust indentures, and other bond documents with the exception of the Official Statement.

Bond Insurance: An insurance policy which guarantees the timely payment of principal and interest, of either an entire bond issue, or on one or more specified maturities. In exchange for payment of the Bond Insurance premium, a higher Credit Rating is assigned to the insured bonds, and a lower cost of funds is attained. With a Competitive Sale, generally the bidding dealer bears the cost of insurance to the benefit of the firm's bid. The bond issuer pays the cost of Bond Insurance from bond proceeds with a Negotiated Sale.

California Debt and Investment Advisory Commission (CDIAC): A State commission established to provide oversight with respect to public debt and investment activities. It serves as the State's clearinghouse for information on public debt issuance and local investment practices. CDIAC also provides policy guidance on debt and investment matters.

Call Provisions: The terms of the bond giving the issuer the right to redeem all or a portion of a bond prior to its stated date of maturity at a specific price, usually at or above par.

Capitalized Interest: Capitalized Interest is a portion of the proceeds of an issue which is set aside to pay interest on the bonds for a specified period of time. Interest is commonly capitalized during the construction period of a revenue-producing project or a project financed with the proceeds of lease revenue bonds whereby the facility securing the lease payments must be available for use and occupancy before lease payments may commence.

Commercial Paper: Short-term (1 to 270 days) promissory notes usually issued to provide for interim financing of projects through the construction period and backed by a Letter or Line of Credit from a commercial bank. Following the completion of the projects, principal and interest due on Commercial Paper is often redeemed through the issuance of long-term refunding bonds.

Competitive Bidding Process: The sale of a new issue of bonds by an issuer through a bidding process where Underwriters are awarded the bonds on the basis of offering the lowest cost of funds for the issuer, usually measured on a True Interest Cost basis. The bid parameters for the public sale are established in the notice of sale or notice inviting bids.

Continuing Disclosure Certificate: A commitment entered into by the City for the benefit of the Underwriters and holders of certain bonds pursuant to SEC Rule 15(c)2-12 to provide continuing disclosure of specific City information.

Credit Ratings: Evaluations of the credit quality of bonds made by independent ratings services such as Moody's Investors Service, Standard & Poor's Ratings Services, and Fitch Ratings. Credit Ratings are intended to measure the probability of timely repayment of principal and interest on municipal securities. Credit Ratings are assigned before issuance of the bonds, and are periodically reviewed by the rating services, or may be amended to reflect changes in the issuer's credit position. Bonds with investment grade ratings are assigned Credit Ratings between Baa3/BBB- and Aaa/AAA.

Debt Service: The sum of principal and interest due on outstanding debt, including any required contributions to a sinking fund for term bonds. Debt Service may be computed on a bond year, fiscal year, or calendar year basis.

Derivative: Short for "Derivative investment," a contract whose value is based on the performance of an underlying financial asset, index, or other investment. Generally, Derivatives are risk mitigation tools. Examples include structures with Option-like or Swap-like features.

Financial Advisor: A consultant who advises the bond issuer on matters such as bond structure, timing, marketing, pricing, documentation, and Credit Ratings. The consultant may also provide non-bond related advice relating to capital planning and investment management. Financial Advisors must be registered as an independent registered municipal advisor ("IRMA") with the SEC.

Fixed-Rate Debt: A borrowing wherein interest is established at a fixed rate of interest for the life of the obligation.

Line of Credit: A commitment usually made by a commercial bank to provide liquidity support for issues of notes, Commercial Paper, or bonds if the issuer is unable to pay Debt Service. The timely payment of Debt Service is not guaranteed, and the agreement between the bank and the issuer of the debt may be terminated in the event of a payment default by the bond issuer, or under other certain specified events. Debt issued with a Line of Credit is assigned the short-term Credit Rating of the Line of Credit provider.

Municipal Securities Rulemaking Board (MSRB): An independent self-regulatory organization established by the Securities Acts Amendments of 1975, which is charged with primary rulemaking authority over Broker-Dealers and brokers in municipal securities. Its members represent three categories—securities firms, bank dealers, and the public—each category having equal representation on the MSRB.

Negotiated Sale: The sale of a new issue of bonds whereby the issuer selects the Underwriters in advance and negotiates the terms of the bonds, including coupons, interest rates, redemption provisions, and the Gross Spread, at the time of sale.

Official Statement: A document published by the bond issuer, and often prepared by Disclosure Counsel, which discloses material information on a new bond issue, including the purpose of the issue, source of repayment, bond covenants, as well as financial, economic, demographic, and legal characteristics of the bond issuer. The Official Statement is used by investors to determine the credit quality of the bond issue. An Official Statement is deemed preliminary prior to the determination of the interest rates on the bond issue, but is final in all other respects at the time it is circulated in its preliminary form prior to the sale of the bonds.

Private Placement: A sale in which the bonds are sold directly to institutional or private investors, rather than through a public offering. Issuers often require investors purchasing privately placed bonds to agree to restrictions as to resale through the use of a signed agreement. This is the same as a direct placement or a direct purchase. Private Placements may also involve the direct sale of a bond or other obligation to a commercial bank.

Securities and Exchange Commission (SEC): The Federal agency responsible for supervising and regulating the securities industry. In general, municipal securities are exempt from the SEC's registration and reporting requirements. Brokers and dealers in municipal securities, as well as independent registered municipal advisors, however, are subject to SEC regulation and oversight. The SEC also has responsibility for the approval of MSRB rules, and has jurisdiction, pursuant to SEC Rule 10b-5, over fraud in the sale of municipal securities.

SEC Rule 15(c)2-12: A regulation of the SEC which requires Underwriters participating in primary offerings of municipal securities of \$1,000,000 or more (i) to obtain, review, and distribute to investors copies of the issuer's Disclosure documents; (ii) to obtain and review a copy of an Official Statement deemed final by an issuer of the securities, except for the omission of specified information; (iii) to make available upon request, in non-competitively bid offerings, the most recent preliminary Official Statement, if any; (iv) to contract with an issuer of the securities, or its agent, to receive, within specified time periods, sufficient copies of the issuer's final Official Statement, both to comply with this rule, and any rules of the MSRB; and (v) to provide, for a specified period of time, copies of final Official Statements to any potential customer upon request. The rule contains exemptions for Underwriters participating in certain offerings of municipal securities issued in large denominations that are sold to no more than thirty-five (35) sophisticated investors, have short-term maturities, or have short-term tender or put features. SEC Rule 15(c)2-12 also requires that Underwriters participating in a bond offering obtain from the issuer a written Continuing Disclosure Agreement to provide continuing disclosure with respect to those bonds.

Trustee: A third-party banking institution which administers the funds specified in the trust indenture or agreement and implements the remedies provided in case of default. The Trustee acts on behalf of the bondholders based on the specific requirements in each trust indenture. The Trustee may also refer to a trustee bank acting in the capacity of escrow agent with respect to refunding bonds or issuing and/or paying agent with respect to Commercial Paper or Variable Rate Debt.

Underwriter: A dealer which purchases a new issue of bonds for resale either by negotiation with the issuer or by award on the basis of a competitive bid.

Variable-Rate Debt: A borrowing wherein interest changes at intervals according to an index or formula, or is periodically (e.g., daily, weekly, or monthly) reset at the market clearing rate. This is also known as floating rate debt.

CITY OF LINCOLN GENERAL FUND RESERVE POLICY

PURPOSE

The City shall maintain adequate reserves in the General Fund to ensure that the City has sufficient funding available to meet its operating expenditures for services provided to the residents of Lincoln, respond to emergencies, fund capital needs and to fund other financial obligations. Adequate designations of reserves---funds set aside for various legitimate purposes--- are critical to the successful and stable operation of the City, both for the short-term and long-term.

Pursuant to Statement No. 54 of the Governmental Accounting Standards Board (GASB) - Fund Balance Reporting and Governmental Fund Type Definitions, fund balance may include five different components; nonspendable, restricted, committed, assigned or unassigned. The reserves policy applicable to the committed, assigned and unassigned components.

- **Committed Fund Balance** represents those funds that are constrained by a limitation imposed by the City Council as to the use of those funds.
- **Assigned Fund Balance** represents the City Council's intention to use funds for a specific purpose, but may delegate the authority and does not require formal action.
- **Unassigned Fund Balance** represents the remainder of fund balance.

The purpose of this Policy is to establish a target and minimum levels of reserves and unreserved fund balance to be maintained in the General Fund. Beginning with the budget for Fiscal Year 2017-18, the following General Fund Reserves shall be funded, as funding is available.

SCOPE

This policy will apply to the City's General Fund.

OBJECTIVES

Fiscal stability is an important factor for all cities to mitigate current and future risks and to ensure long-term financial planning. Sound fiscal management practices include the discipline of maintaining adequate reserve funds for known and unknown contingencies. Such contingencies and occurrences may include, but are not limited to:

1. Cash flow requirements
2. Local emergencies and disasters
3. Loss of major revenue sources
4. Economic uncertainties including downturns in the local, state or national economies
5. Unanticipated operating or capital expenditures

6. Uninsured losses
7. Future capital projects
8. Vehicle and equipment replacement
9. Capital asset and infrastructure repair and replacement
10. Funding of OPEB and PERS obligations.

In addition, minimum levels of reserves are important to:

1. Insulate the city from actions of the state that may result in a reduction of revenues.
2. Demonstrate creditworthiness to bond rating agencies and the financial community.
3. Promote both short-term and long-term financial planning and stabilization.

POLICY

Committed Fund Balance

General Fund Reserve – 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 includes operating expenditures, transfers out and allocations. Transfers within the General Fund are not included in 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.

If the Operating Reserve amount falls below 25% of the total budgeted General Fund outflows, the City Manager shall prepare a plan within six months of approval of the Audited Annual Financial Statements to restore the 25% level within 24 months.

This reserve is intended for normal budgeted expenditures and shall be funded before all other committed General Fund reserves.

General Fund Reserve – 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.

If the Catastrophic Reserve amount falls below \$2 million, the City Manager shall prepare a plan within six months of approval of the Audited Annual Financial Statements to restore the \$2 million level within 24 months.

This reserve is not intended for normal unanticipated expenditures and shall be funded after the Operating Reserve, but before all other committed General Fund reserves.

General Fund Reserve - Economic Reserve

To maintain the City's economic viability during the cyclical effects of the economy from year to year, the City shall maintain a committed Economic Reserve balance of a minimum of 15% of annual General Fund operating expenditures. This reserve shall be exclusive of all other reserves. Funding may only be disbursed based upon a resolution of the City Council.

Funding of the Economic Reserve will begin in the fiscal year following full funding of the General Fund Reserve - Catastrophic Reserve.

Once fully funded, if the General Fund Reserve - Economic Reserve falls below 5% of annual expenditures, the City Manager shall prepare a plan within six months of approval of the Audited Annual Financial Statements to restore the 5% level within 24 months and to the 15% level within 48 months. However, the replenishment of the Economic Reserve shall only occur if the Catastrophic Reserve has been funded at the minimum level.

General Fund Reserve – Capital Replacement Reserve

To maintain the ability of the City to acquire and replace public safety vehicles and equipment, or to construct and replace facilities for the community's benefit, the City shall maintain a committed Capital Replacement Reserve with annual contributions in the amount of \$300,000. The Capital Replacement Reserve may be applied in combination with the Internal Service Funds; Vehicle/Equipment Replacement Fund and the Facility Maintenance/Replacement Fund. This reserve shall be exclusive of all other reserves. Funding may only be disbursed based upon a resolution of the City Council.

Annual funding of the Capital Replacement Reserve will occur once the Operating, Catastrophic, and Economic Reserves have been funded as described above.

General Fund Reserve – Other Post Employee Benefits (OPEB) Reserve

The City recognizes the obligation to the employees for health insurance coverage after retirement from the public service of the City. 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.

Annual funding of the OPEB Reserve will occur once the Operating, Catastrophic, Economic and Capital Replacement Reserves have been funded as described above. Annual contributions into the OPEB Trust will continue as funds are available from the OPEB Reserve.

Assigned Fund Balance

Once Committed Reserves are fully funded, the City Council may establish Assigned Reserves for designated purposes. Assigned Reserves reflect Council's intent as to the use of funds. Once assigned, funds may only be released by resolution of the City Council.

Unassigned Fund Balance

The City shall maintain a minimum balance of \$500,000 in the General Fund Unassigned (unreserved) Fund Balance, however, the minimum balance may drop below \$500,000 when (1) the City Council deems there is prudent budgetary justification and (2) the City's Committed Reserves for Operating, Catastrophic and Economic are funded at 90% of their respective targeted balances for the fiscal year.

In the event that at the end of the prior fiscal year there is an increase in the General Fund Unassigned Fund Balance, based on the annual audited financial statements, 50% of the increase that exceeds the minimum balance will be reserved to pay down the City's unfunded PERS pension liability. The transfer of funds to PERS will be authorized during the budget process following each year in which an increase occurs.



Glossary

GLOSSARY OF FINANCIAL TERMS

Accrual Basis - A basis of accounting in which revenues and expenditures are recorded at the time they occur as opposed to when cash is actually received or spent.

Adjusted Budget - The adopted budget plus any modifications (increases, decreases and transfers) approved by the City Council during the fiscal year.

Allocation of Funds - A legal authorization granted by the City Council to make expenditures of resources and to incur obligations for a specific purpose.

Appropriation – An action of City Council to set aside funds for a specific purpose or program. An allocation of funds makes them legally available for expenditure.

Arbitrage -The difference between the interest paid on the tax-exempt securities and the interest earned by investing the security proceeds in higher-yielding taxable securities. IRS regulations govern arbitrage on the proceeds from issuance of municipal securities.

Assessed Valuation - The valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes.

Assessed Valuation (Secured) - That part of the assessment roll property the taxes on which are a lien on real property sufficient to secure payment of taxes.

Assessed Valuation (Unsecured) - The remainder of the assessment roll that is not on the secured roll. The taxes on the unsecured roll are a personal liability of the assessed owner.

Audit - An examination performed by an accountant to determine the accuracy and validity of records and reports or the conformity of procedures with established policies.

Authorized Positions - Employee positions authorized in the adopted budget which will be filled during the year.

Balanced Budget – A balanced budget in governmental funds requires operating revenues to fully cover operating expenditures.

Bond - A long-term promise to repay a specified amount (the face amount of the bond) on a particular date (the maturity date). The most common types of bonds are general obligation and revenue bonds. Bonds are primarily used to finance infrastructure.

Bond Refinancing - The complete or partial payoff of one bond issue and re-issuance of another bond, to obtain better interest rates and/or bond conditions.

Budget - A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period and matching those projected revenues and planned expenditures to municipal services, goals, and objectives.

Budget Adjustment – A re-allocation of existing budget appropriations from one account or function to another.

Budget Amendment- A budget change adopted by the City Council increasing/decreasing revenues or expenditures at any time after it is adopted as circumstances may change throughout the fiscal year.

Budget Calendar - A schedule of key dates a government follows in the preparation and adoption of the budget.

Budget Document - a comprehensive financial program adopted by the City Council prepared and presented to the community.

Budget Surplus – a surplus created by operating revenues exceeding operating expenditures.



Glossary

GLOSSARY OF FINANCIAL TERMS

California Environmental Quality Act (CEQA) – A state statute enacted in 1970 that requires state and local agencies to identify the significant environmental impacts of their actions and to avoid or mitigate those impacts, if feasible (ceres.ca.gov/ceqa).

Callable - A portion of a bond due to be repaid before the specified due date in the bond contract.

Capital Assets – An item of value and having a useful life of several years. Capital assets are also referred to as fixed assets.

Capital Grants - External grants that are restricted by the grantor for the acquisition and/or construction of fixed assets.

Capital Equipment - Equipment (fixed assets) with an initial individual cost of \$5,000 or more and an expected useful life greater than two years, such as automobiles, microcomputers and furniture.

Capital Improvement - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's infrastructure.

Capital Improvement Program (CIP) - A plan for capital improvements to be made over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Expenditure/Outlay – Expenditure for tangible property with an initial cost of \$5,000 or more and have a useful economic lifetime of more than one year.

Capital Project - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life, also called capital improvements.

Capital Projects Fund - A fund created to account for resources and expenditures used for the acquisition or construction of infrastructure, except those financed by enterprise funds.

Call Provisions - The terms of the bond contract giving the issuer the right to redeem all or a portion of an outstanding issue of bonds prior to their stated dates of maturity at a specific price, usually at or above par.

Capital Reserve - An account used to segregate a portion of the City's equity to be used for future capital replacement purposes.

Certificates of Participation (COP) - A bond from an issue, which is secured by lease payments made by the party leasing the facilities, financed by the issue. Typically COPs are used to finance construction of facilities (e.g., infrastructure or buildings) used by a municipal agency, which leases the facilities from a financing authority. Often the agency is legally obligated to appropriate moneys from its general tax revenues to make lease payments.

City Council - Comprised of the Mayor and four City Councilmembers who are elected at large by registered voters of the City. Councilmembers each serve a four-year term and the mayor serves a two-year term. The City Council adopts legislation, sets policy, adjudicates issues and establishes the budget of the City.

Community Development Block Grant - CDBG – provides eligible cities and urban counties grants to revitalize neighborhoods; expand affordable housing and economic opportunities; and/or improve community facilities and services, principally to benefit low- and moderate-income persons.

Comprehensive Annual Financial Report - CAFR – the City's annual financial statements, notes, fiscal policies, and statistical information prepared by December of each year.

Competitive Sale - A sale of securities by an issuer in which underwriters or syndicates of underwriters submit sealed bids to purchase the securities in contrast to a negotiated sale.



Glossary

GLOSSARY OF FINANCIAL TERMS

Consumer Price Index (CPI) - A statistical description of price levels provided by the US Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Continuing Disclosure - The principle that accurate and complete information material to the transaction which potential investors would be likely to consider material in making investment decisions with respect to the securities be made available on an ongoing basis.

Contingency Reserve - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services - Services rendered to a government by private firms, individuals, or other governmental agencies.

Contributed Capital - An equity account recording resources externally restricted for the acquisition or construction of capital assets, including Capital Grants, contributions from developers and customers, and tax levies restricted to capital purposes. The account also records current resources furnished to an internal service fund for working capital.

Cost Allocation - A method used to charge costs budgeted in one department or fund to another department or another fund.

Credit Enhancement - Credit support purchased by the issuer to raise the credit rating of the issue. The most common credit enhancements consist of bond insurance, direct or standby letters of credit, and lines of credit.

Cost-of-living Adjustment (COLA) - An adjustment in salaries to offset the adverse effect of inflation on compensation.

Council/Manager - Form of Government where the City Manager is an employee of the Council who is the administrator of the city.

Debt Service - Payment of interest and principal on borrowed money according to a predetermined payment schedule.

Debt Service Reserve Fund - The fund in which moneys are placed which may be used to pay debt service if pledged revenues are insufficient to satisfy the debt service requirements.

Department - The basic unit of service responsibility, encompassing a broad mandate of related service responsibilities.

Depreciation - The process of estimating and recording the expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Disbursement - The expenditure of monies by cash from an account.

Discretionary Funding Opportunities - Pertains to funds, grants or other resources that are not restricted as to use.

Discount Bonds - Bonds which are priced for sale at a discount from their face or par value.

Division - Can be a subunit of a department which encompasses a substantial portion of the duties assigned to a department.

Encumbrance - An amount of money committed for the payment of goods and services not yet received or paid for.

Enterprise Fund - A proprietary accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedule for these services is established to ensure that revenues are adequate to meet all necessary expenditures.

Environmental Impact Report - EIR – a public document used by governmental agencies to analyze the significant environmental effects of a proposed project, to identify alternatives and disclose possible ways to reduce or avoid potential environmental



Glossary

GLOSSARY OF FINANCIAL TERMS

damage. The California Environmental Quality Act requires an EIR whenever the initial study or other evidence in the record has produced substantial evidence that the proposed project might produce significant environmental effects.

Escrow - A fund established to hold moneys pledged and to be used to pay debt service on an outstanding issue.

Expenditure - The actual payment for goods and services.

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Face Value - The amount of principal that must be paid at maturity for a bond issue.

Fees - A general term used for any charge levied by government for providing a service or permitting an activity.

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Lincoln's budget year begins on July 1 and ends on June 30.

Fixed Assets - Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full-time Equivalent Position (FTE) - A full-time or part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

Fund - A self-balancing set of accounts to record revenues and expenditures associated with a specific purpose.

Gas Tax - State tax received from gasoline sales utilized solely for street related purposes, such as new construction, rehabilitation or maintenance.

General Fund - The principal operating fund of the City used to account for unrestricted revenues and expenditures.

General Obligation (G.O.) Bonds - This type of bond is backed by the full faith, credit and taxing power of the government issuing it.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Plan - A comprehensive, long-range, policy document required by state law. The document establishes the City's overall spatial and temporal development pattern.

Geographical Information System (GIS) – A computer system capable of assembling, storing, manipulating and displaying geographically referenced information.

Governmental Accounting Standards Board (GASB) - Established in 1984, the Governmental Accounting Standards Board (GASB) is the independent, private-sector organization that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP).

Government Accounting Standards Board (GASB) – Organized in 1984 by the Financial Accounting Foundation to establish standards of financial accounting and reporting for state and local governmental entities (www.gasb.org).

Grants - A contribution or gift from an outside organization restricted to a specific purpose, timeframe, or activity.

HOME Program - Federal housing assistance program that provides funds to low- and very low-income families for both rental units and privately owned dwellings.

Improvements - This refers to permanent items that are purchased or constructed and are attached to land or annexations to land



Glossary

GLOSSARY OF FINANCIAL TERMS

which are intended to remain attached or annexed.

Indirect Cost - A cost necessary for the functioning of the organization, but which cannot be identified with a specific product, function or activity.

Infrastructure - The physical assets of a government (e.g. streets, water, sewer, public buildings, and parks).

Interfund Transfers - The movement of monies between funds of the same governmental entity.

Intergovernmental Revenues - Funds received from federal, state and other local government sources in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Charges - The charges to user departments for internal services provided by another government agency, or department of the same agency.

Internal Service Fund - A fund used to account for the financing of goods or services provided to other funds, departments or governments on a cost reimbursement basis.

Lease-Purchase - A financing lease which may be sold publicly to finance capital equipment, real property acquisition or construction. The lease may be resold as certificates of participation or lease revenue bonds.

Letters of Credit - A bank credit facility wherein the bank agrees to lend a specified amount of funds for a limited term.

Levy - To impose taxes, special assessments or services for the support of governmental activities.

Local Agency Formation Commission (LAFCO) – Reviews proposals for the formation of new local governmental agencies and changes of organization in existing agencies.

Local Agency Investment Fund (LAIF) – A voluntary program created by statute in 1977 in which participating agencies (local governments and special districts) invest public funds managed by the State of California.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

Major Fund - A fund that comprises more than 10% of total citywide budgeted revenues and transfers-in and/or 10% of total budgeted appropriations and transfers-out.

Mandate - A legal obligation.

Memorandum of Understanding (MOU) – An agreement outlining the terms of employment entered into between the City and employees of various bargaining units.

Mission Statement – A broad statement of the intended accomplishment or basic purpose of a program.

Modified Accrual Accounting - A basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, or measurable.

Obligations - Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget - The portion of the budget that pertains to daily operations that provide basic governmental services.



Glossary

GLOSSARY OF FINANCIAL TERMS

Operating Expenses - The cost for administration, personnel, maintenance, material, and equipment required for the departments of the City to function. The day-to-day costs of delivering City services.

Operating Revenue - Funds that the City receives as revenue to pay for ongoing operations including taxes, fees from specific services, interest earnings, state subventions, etc. These revenues are used to pay for day-to-day services.

Ordinance - A formal legislative enactment by the City Council, that if not in conflict with any higher form of law, such as a State statute or constitutional provision, has the full force and effect of law within the boundaries of the municipality to which it applies.

Original Issue Discount - The amount by which the original par amount of an issue exceeds its public offering price at the time it is originally offered to an investor.

Overlapping Debt - refers to the financial obligations of one political jurisdiction that also falls partly on a nearby jurisdiction.

Pay-As-You-Go - An issuer elects to finance a project with existing cash flow as opposed to issuing debt obligations.

Pavement Management System (PMS) – A computer-assisted decision-making process designed to help cities and counties prevent pavement problems through maintenance and repair in a timely, cost-effective manner.

Pavement Quality Index (PQI) – A scale from 1 to 10 that measures the structure, surface condition and riding comfort of the roadway.

Performance Budget - A budget wherein expenditures are tied to the measurable performance of activities and work programs.

Performance Measurements - Statistical measures that are collected to show the impact of dollars spent on City services.

Personnel Expenses - Salaries and benefits such as pensions and insurance for employees of the City.

Present Value - The current value of a future cash flow.

Prior-Year Encumbrances - Obligations from previous fiscal years, in the form of purchase orders or contracts, which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program - Represents major areas or support functions that can be defined as a service provided to citizens, other departments or other agencies.

Program Budget - A budget wherein expenditures are displayed primarily on programs of work and secondarily by the character and object class of the expenditure.

Property Tax - An ad valorem (value-based) tax imposed on real property and tangible personal property within the City's jurisdiction. It includes two major elements: secured or real property (e.g., house and land on which the house was built), and unsecured or personal property (e.g., machinery).

Proposition 13 - On June 6, 1978, the California electorate approved Proposition 13, the "People's Initiative to Limit Property Taxation," which limited the tax rate for real estate as follows: the maximum amount of any tax on real property shall not exceed 1% of the full cash value of such property.

Proposition 218 - On November 5, 1996, the California electorate approved Proposition 218, the self-titled "Right to Vote on Taxes Act." Proposition 218 added articles XIIC and XIID to the California Constitution and made numerous changes to local government finance law. Public officials are required to conduct the public's business in compliance with Proposition 218.



Glossary

GLOSSARY OF FINANCIAL TERMS

Public Employees' Retirement System (PERS) – Provides retirement and health benefit services to members from the state and local public agencies (www.calpers.ca.gov).

Ralph M. Brown Act - The Brown Act is a California law that ensures the public can attend and participate in meetings of local government.

Redevelopment Agency (RDA) – Formerly charged with the oversight for the redevelopment process for the City of Lincoln. In June 2011, the Redevelopment Dissolution Act, AB1x26, was signed by the Governor and later upheld by the California Supreme Court. As a result, all redevelopment agencies in California were dissolved effective February 1, 2012.

Regional Surface Transportation Program (RSTP) – a federal and State funded grant program used for projects located on highway systems (classified higher than local roads or rural minor collectors), bridges on any public highway, and transit systems.

Reserve - An account used to either set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution - A special or temporary order or policy of a legislative body requiring less legal formality than an ordinance or statute.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue - Sources of income financing the operations of government.

Revenue Bonds - A type of bond that is backed by revenues from a specific enterprise or project, such as a water utility.

Sales & Use Tax - An excise tax which applies to all retail sales of merchandise. Retailers are liable for reporting and payment of the tax.

Special Assessments - Fees imposed against properties, which have received a special benefit by the construction of public improvements such as water, sewer and irrigation.

Special Revenue Fund - A governmental accounting fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Transfers In/Out - A transfer of resources between different City funds (see glossary definition of "Fund").

Transient Occupancy Tax (TOT) - A tax applied to the cost of hotel or other lodging stays of less than 30 days. Also known as Hotel or Bed Tax.

Trust and Agency Fund - A fiduciary accounting fund used to account for cash and other assets received and held by the City acting in the capacity of trustee or custodian.

Underwriter - A dealer that purchases new issues of municipal securities from the Issuer and resells them to investors.

Underwriter's Discount - The difference between the price at which bonds are bought by the Underwriter from the Issuer and the price at which they are reoffered to investors.

Unencumbered Appropriation - That portion of an allocation not yet expended or committed to a specific purpose.

Unexpended Appropriation - That portion of an allocation not yet actually paid.



Glossary

GLOSSARY OF FINANCIAL TERMS

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Utility Fund - See Enterprise Fund.

Variable Rate Debt - An interest rate on a security, which changes at intervals according to an index or a formula or other standard of measurement, as stated in the bond contract.

Year-End Surplus - Funds remaining at the end of a fiscal year that are available for allocation or for one-time purchases.

This page intentionally left blank