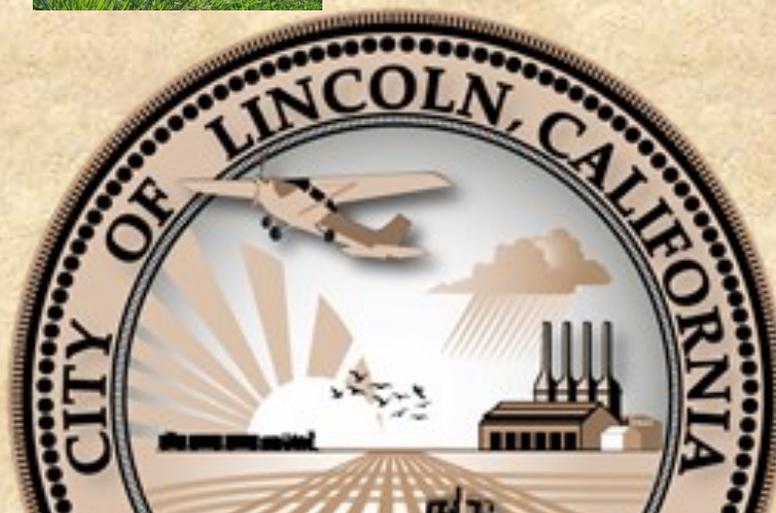


FISCAL YEAR 2022- 2023 Annual Budget



Photo credit to:
David Hughes, Madeline Hancock, Nancy Rice, Penny Helmers, Brad Senn





Budget Summary

As we are well into the second year of the COVID-19 pandemic a 'new normal' has taken root. While the economy did not suffer as much as had been predicted, there have been lingering effects due to business closures and issues recruiting and retaining staff due to the 'great resignation'. However, the pandemic is just one of many factors affecting the global and national economy. Inflation has risen to its highest point in 40 years and some economists are predicting an economic down turn or a mild recession. In order to try to create a soft landing for the economy and stave off a possible recession, the Federal Reserve has increased interest rates with plans for more increases throughout the year. Supply chain issues continue to persist, affecting many sectors across the economy from manufacturing and distribution to building, retail and vehicles. Russia's continued invasion of the Ukraine has resulted in sanctions that have affected oil prices and subsequently gas prices. With these factors in mind, the City continues to take a cautious approach to the Fiscal Year 2022/2023 budget.

Short Term Factors Influencing Budget

The events of the world stage have an impact at the local level and add to the challenges and complexities of City staff's ability to continue to deliver services and meet the needs of our community. Rising inflation and supply chain issues have affected the City's ability to purchase items and assets using government contract prices and in some cases the City has paid the same retail prices as our community members for certain items. And like members of our community the City has experienced an increase in utility prices including purchases of water. Changes in legislation to reduce waste in landfills has led to increased costs in solid waste processing. As the City works toward completing rate studies in Fiscal Year 2022/2023 our rate payers will undoubtedly be impacted by these types of increased costs.

While interest rates continue to rise, it would not be unexpected to see a cooling of the housing market and perhaps a decline in home purchase prices. However, development in our community remains strong and we are anticipating continued housing growth. Any negative affect to housing sale prices would not impact City property tax revenues for up to 2 years due to the timing of home sales on the property tax rolls and given the number of new homes slated to be constructed in Fiscal Year 2022/2023 the City may not experience much of an impact at all. The City's budget includes 5% growth for property taxes revenue.

As inflation continues to rise so do prices of consumer goods. Sales taxes is a percentage of prices; as prices increase so may sales tax revenues. However, increased prices can also lead to decreased spending on higher priced purchases. We have noticed that some items that affect the City's share of sales taxes have continued to remain strong, such as sales of used vehicles, therefore the City's budget includes a modest 1.3% increase.

The City will receive a total of \$11,548,406 in Coronavirus State and Local Fiscal Recovery Funds (SLFR) as part of the \$350 billion American Rescue Plan Act emergency funding. In April 2022, the City elected to accept the Standard Allowance and designate \$10,000,000 as lost revenue replacement to be used for any general governmental purpose. The City has received a portion of the SLFR funds with the remainder to be received in the coming months. The City Council has spent a great deal of time deliberating the best use for these funds that would provide the greatest impact to our community. To date Council has approved some of these funds to be used for Police salaries and benefits and incentive payments to be paid in Fiscal Year 2021/2022 and Fiscal Year 2022/2023. City Council has also approved the addition of 9 firefighting personnel to be funded for a 3 year period using these funds. City Council has also approved \$1,000,000 in business grants that were awarded in Fiscal Year 2021/2022.

CITY of LINCOLN MISSION

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



Budget Summary

City Council Strategic Goals and Policies

The City Council has continued to focus on their commitment to ensure that the City's fiscal health and financial systems are sound. To that end, the City will begin implementation of a new Enterprise Resource Program (ERP) from Tyler Technologies. This full service financial software will replace the City's current aged and inadequate software. The Financial Reporting Policy 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 in January 2021.

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

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

Fund-Specific Financial Outlook

The overall financial health of the City is stable but there are a few funds with structural budget deficits and two funds that have negative fund balances. A structural budget deficit occurs when the expenses in any given year exceed revenues for that year. However, a structural budget deficit isn't always a cause for concern. Some of the City's funds may accrue revenues for a few years, building up a fund balance for future expenses. When those future expenses occur, a structural budget deficit occurs in that year, in these instances the structural budget deficit is expected due to the timing of the funding streams and the expenses.

- **General Fund 100:** The General fund is scheduled to experience a structural budget deficit in Fiscal Year 2022/2023. The deficit is due primarily to CIP requests, specifically several vehicles including a new Type 3 wildland fire engine. As a result of supply chain issues and shortages, the City's fleet department has not been able to utilize government contracts for vehicle purchases and recent vehicle purchases have been made at retail prices. This change is reflected in the budget and adds to the impact of the deficit.

The two main revenue streams of the general fund, property taxes and sales taxes, are projected to continue to experience growth in Fiscal Year 2022/2023. Even if a decline in the economy occurs, we anticipate modest growth of these revenues in this budget year.



Budget Summary

- **Fire PFE Fund 242:** The Fire PFE fund continues to experience a deficit due to the construction of the City's three fire stations and the outstanding interfund loans.
- **Lighting & Landscaping Fund 270:** The Lighting & Landscaping Fund continues to experience a structural deficit and receives funding from outside sources including the General Fund. Amounts contributed by outside sources, including the General fund will continue to increase unless action is taken to correct the under funding issue.
- **Water—Operations Fund 710:** The Water—Operations fund is experiencing a structural deficit. Rates have not been increased in this fund consistently or on a scheduled basis. As a result, revenues are falling behind essential operating expenses. A rate study is scheduled for Fiscal Year 2022/2023.
- **Water—Capital Replacement Fund 711:** The Water—Capital Replacement fund is experiencing a structural deficit due to a large \$4.3M project to replace and rehabilitate water distribution infrastructure. This is a multi-year project that will continue into Fiscal year 2023/2024.
- **Wastewater—Operations Fund 720:** The Wastewater—Operations fund is experiencing a structural deficit. Rates have not been increased in this fund consistently or on a scheduled basis, with no rate increases in the last 10 years. As a result revenues are falling behind essential operating expenses. A rate study is currently underway.
- **Wastewater—Capital Replacement Fund 721:** The Wastewater—Capital Replacement Fund is experiencing a structural deficit. Capital replacement funds often receive transfers from Operating funds and these monies are then used to make capital purchases. Due to the existing fund balance in Wastewater—Capital Replacement, a transfer has not been scheduled for Fiscal Year 2022/2023 resulting in a structural deficit.
- **Solid Waste—Operations Fund 730:** The Solid Waste—Operations fund is experiencing structural deficit. Rates have not been increased in this fund consistently or on a scheduled basis. As a result revenues are falling behind essential operating expenses. A rate study is scheduled for Fiscal Year 2022/2023.
- **Solid Waste—Capital Replacement Fund 731:** The Solid Waste—Capital Replacement fund is experiencing a structural deficit. Capital replacement funds often receive transfers from Operating funds and these monies are then used to make capital purchases. Due to the existing fund balance in Solid Waste—Capital Replacement, a transfer has not been scheduled for Fiscal Year 2022/2023 resulting in a structural deficit.
- **Airport Fund 750:** The Airport Fund continues to experience a deficit due to the outstanding interfund loans. Expenses in this fund have been cut significantly over the years, including the staff assigned to this department. As a result, collection and revenue growth are insufficient to help remedy the deficit. City staff are developing a plan to ensure more robust revenue streams.



Budget Summary

General Fund Reserves

General Fund Reserves at year end:

	Projected Beginning Balance July 1, 2022	Total Inflows	Total Outflows	Projected Ending Balance June 30, 2023
Undesignated	9,932,690	24,447,000	(26,714,893)	7,766,797
Operating	6,006,794	134,423		6,141,217
Catastrophic	0			0
Economic Development	0			0
Capital Replacement	692,742	300,000		992,742
OPEB	114,818		(114,818)	0
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 however, the General Fund Reserve Policy will be reviewed and updated during Fiscal Year 2022/2023. Under a new General Fund Reserve policy it was suggested to eliminate the catastrophic and economic development reserves. Additionally, direction has been provided to transfer remaining OPEB reserves to the City's trust that has been established for this purpose. There was consensus on these changes and they are reflected in this budget.

- **General Fund Operating Reserve:** To maintain the ability of the City to meet operational expenses on a daily basis and provide services to the City's residents, the City shall maintain a committed Operating Reserve equal to 25% of the Annual General Fund Outflows in the adopted budget. The Annual General Fund Outflows include operating expenditures, transfers out, and allocations. Transfers within the General Fund are not included 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.

Compliance Analysis: The proposed reserve level for this Budget achieves the current 25% level. However, reserve funding based on a set percentage may not adequately reflect the City's current needs and will be evaluated as part of the review and update process for this policy.



Budget Summary

- **General Fund Catastrophic Reserve:** This reserve was established to maintain the City's ability to meet operational expenses during times of declared emergency or major catastrophe. 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. 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 will not be in compliance with the current General Fund Reserve Policy. Reserve funding specific for catastrophic events in addition to general reserves is no longer the standard practice and will be evaluated as part of the review and update process for this 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 will not be in compliance with the adopted General Fund Reserve Policy. Economic reserve funding in addition to general reserves is no longer the standard practice and will be evaluated as part of the review and update process for this policy.
- **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 achieves \$300,000 indicated in the current policy. However, fixed reserve amounts may not adequately reflect the City's current needs and will be evaluated as part of the review and update process for this 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.
Compliance Analysis: This reserve was established before the City set up a Trust account to fund the OPEB liability. The proposed funding level for the catastrophic reserve is \$0 and therefore will not be in compliance with the adopted General Fund Reserve Policy. As the City has a designated Trust and is making regular annual contributions to that Trust, this reserve fund is no longer needed. Staff will recommend its removal during the review and update process for this policy.



Budget Summary

- **Assigned (Designated) Fund Balance:** Per the current policy, once committed reserves are fully funded, the City Council may establish Assigned Reserves for designated purposes (i.e. Designated Reserves).

Compliance Analysis: City Council established the Assigned Reserves for designated purposes however, additional designated reserve amounts may not adequately reflect the City's current needs and will be evaluated as part of the review and update process for this policy.

- **Unassigned Fund Balance:** The Reserve Policy requires a minimum General Fund Unassigned Fund balance of \$500,000 and may be utilized to pay down the City's unfunded PERS pension liability (PERS UAL).

Compliance Analysis: The proposed budget projects the Unassigned Fund Balance to be \$678,711 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, changes and opportunities for growth. The City is well positioned to manage and adapt as needed in order to minimize impacts on our community. The strategic priorities established by the City Council and staff's ability to embrace and implement them will ensure the City's ability to remain flexible to quickly adapt to any new social or economic environment we may face.

In closing, this budget document could not be accomplished without the efforts and dedication of the Finance Team, especially the City's Budget Manager, Ruthann Codina and for the dedication and ongoing commitment of the rest of the staff who helped in putting this budget together.

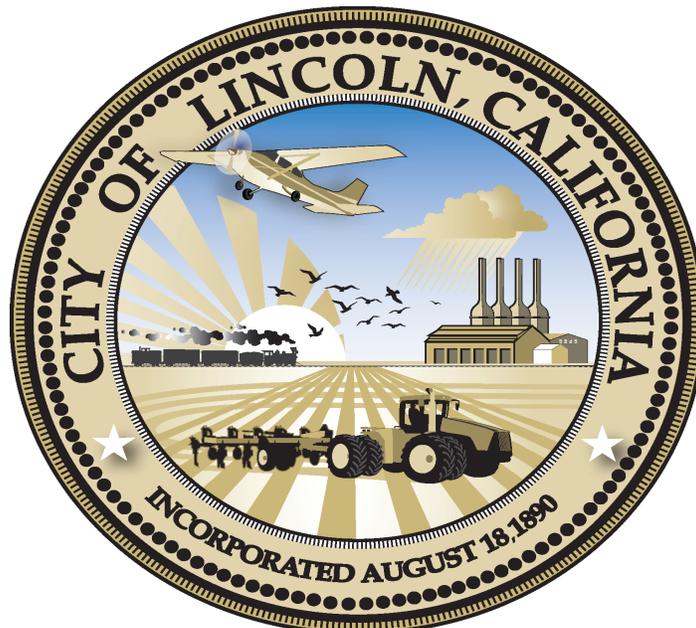




Table of Contents

Section I: Introduction

Budget Summary	
Budget Process	1
City Profile/Administrative Staff	3
Organizational Chart	5
City Commissions, Boards & Committees	6

Section II: Budget Summaries & Trends

Fund Balance, Revenues & Expenditures Summary by Fund	8
General Fund Summary	10
General Fund Revenue Trend by Major Category	11
General Fund Expenditures by Department prior year Comparative	12
Citywide Operating Expenditures by Department prior year Comparative	13
Citywide Authorized Staffing History	14
Positions – Full Time Equivalents	15

Section III: Revenue

Revenue Overview	19
All Funds Revenue Comparison by Fund Type	22
GF Revenue Comparison by Source	23
Other Funds Revenue Comparison by Source	26

Section IV: Budget by Fund

Fund Descriptions	35
All Funds Expense Comparison by Fund Type	39
Fund Summaries	40



Table of Contents

Section V: Operations Budget

Operations Budget Overview	106
City Council / Treasurer	108
City Attorney	110
City Manager	112
Finance	121
Police	128
Fire	133
Library	137
Recreation	141
Community Development	150
Public Works	160

Section VI: Capital Budget

Capital Improvement Project Overview	182
Capital Improvement Project Summary by Funding Source	185
Capital Improvement Projects by Project Type	187
Parks Projects	188
Streets Projects	198
Water Projects	205
Wastewater Projects	211
Drainage Projects	215
Airport Projects	217
Public Building Projects	222
Vehicles and Equipment	236
Technology Projects	255

Section VII: Appendix

Gann Appropriations Limit Calculation 2022-2023	262
Resolution	263
Budget Policy	265
Debt Management Policy	276
Investment Policy	291
Glossary of Financial Terms	308



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

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 and the results of this strategic planning session are then passed to staff where they serve as the basis for the development of a budget instruction packet that is created with guidelines that are distributed to each department.
- **Budget Preparation By Department:** During January and February, departments formulate their budget requests. Departments are encouraged to assess their needs, research their costs, and look at innovative changes which can be implemented within their operations to meet departmental needs and to support the implementation of City Council's strategic priorities. Capital improvement budgets are also included in this process. In finalizing requests, departments meet with the internal service departments to discuss their requests for personnel (Human Resources), technology needs (Information Technology), facility needs (Facilities Maintenance), and vehicles/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. Internal meetings are held to review and prioritize technology projects and proposed capital projects.
- **Budget Analysis, Preparation, and Presentation of Draft Budget:** From March through April, the Finance Department analyzes expenses and revenues, identifies problem areas, and makes recommendations for modifications to the City Manager. These recommendations are then implemented prior to presenting the 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." Highlights of the draft budget for fiscal year 2022/2023 was presented to City Council on June 7, 2022. 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 Process and Timeline

- **Budget Public Hearing:** In June, City Council holds a public hearing for the adoption of the Annual Budget on or before the last scheduled City Council meeting of the fiscal year. They then adopt the Annual Budget at the fund level and an Appropriations Limit by resolution each year.

The annual budget process is intended to be a multi-step process involving workshops to allow for citizen participation. Unfortunately due to the lack of key management staff during the 2022-2023 budget cycle, public involvement in the process was somewhat limited.

Budget Calendar

The Budget Policy requires the development and presentation of a budget calendar to City Council for approval. However, for the 2022-2023 budget cycle, due to the lack of key management staff a budget calendar was not presented to the City Council and is therefore, not included within this budget document.

Budget Implementation and Budget Transfers

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

City Council holds the authority to transfer money between funds or to decrease or increase the approved budget at a fund level. Any such amendments to the Annual Budget, which occur throughout the fiscal year, must be adopted by Resolution.



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

City Manager

Sean Scully

Community Development Director

Vacant

Public Safety Chief

Matt Alves

City Attorney

Kristine Mollenkopf

Finance Director

Nita Wracker

Public Works Director

Vacant

City Engineer

Vacant

Human Resources Director

Veronica Rodriguez

City Clerk

Gwen Scanlon

Library Director

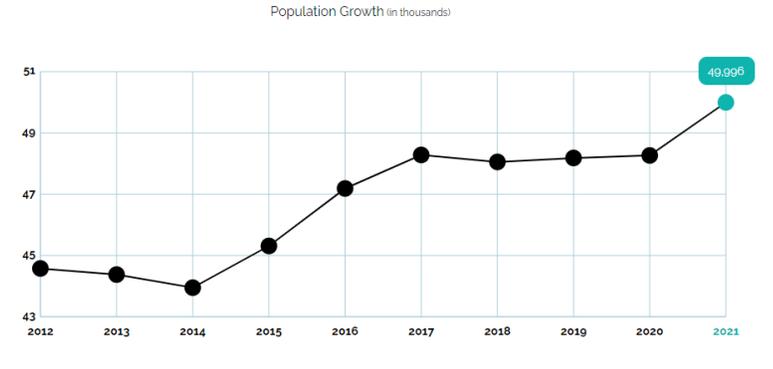
Kathryn Hunt



Demographics

Population

As of January 1, 2022, the State Department of Finance estimated Lincoln’s population to be 51,252 which represents a 1.7% increase in new residents from the prior year. Lincoln also has a slightly higher percentage of persons over the age of 65 with 27.6% compared to the state average of 16.5%.



Education

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



\$95,811

Median Household Income

- 2%** less than the county
- 17%** more than the state
- 41%** more than the nation

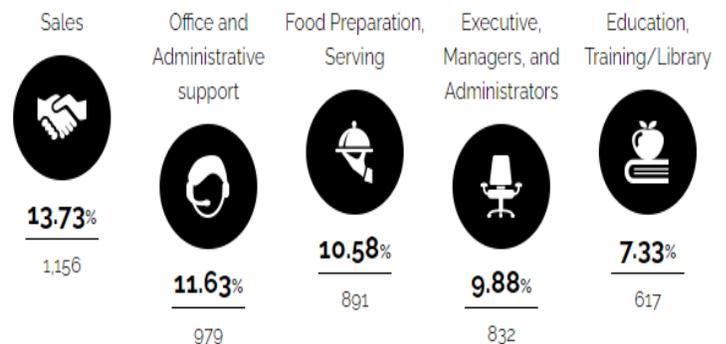
Household Income

According to the US Census (census.gov) the median household income in 2020 dollars was \$95,811, higher than the State median of \$80,440.

Businesses and Jobs

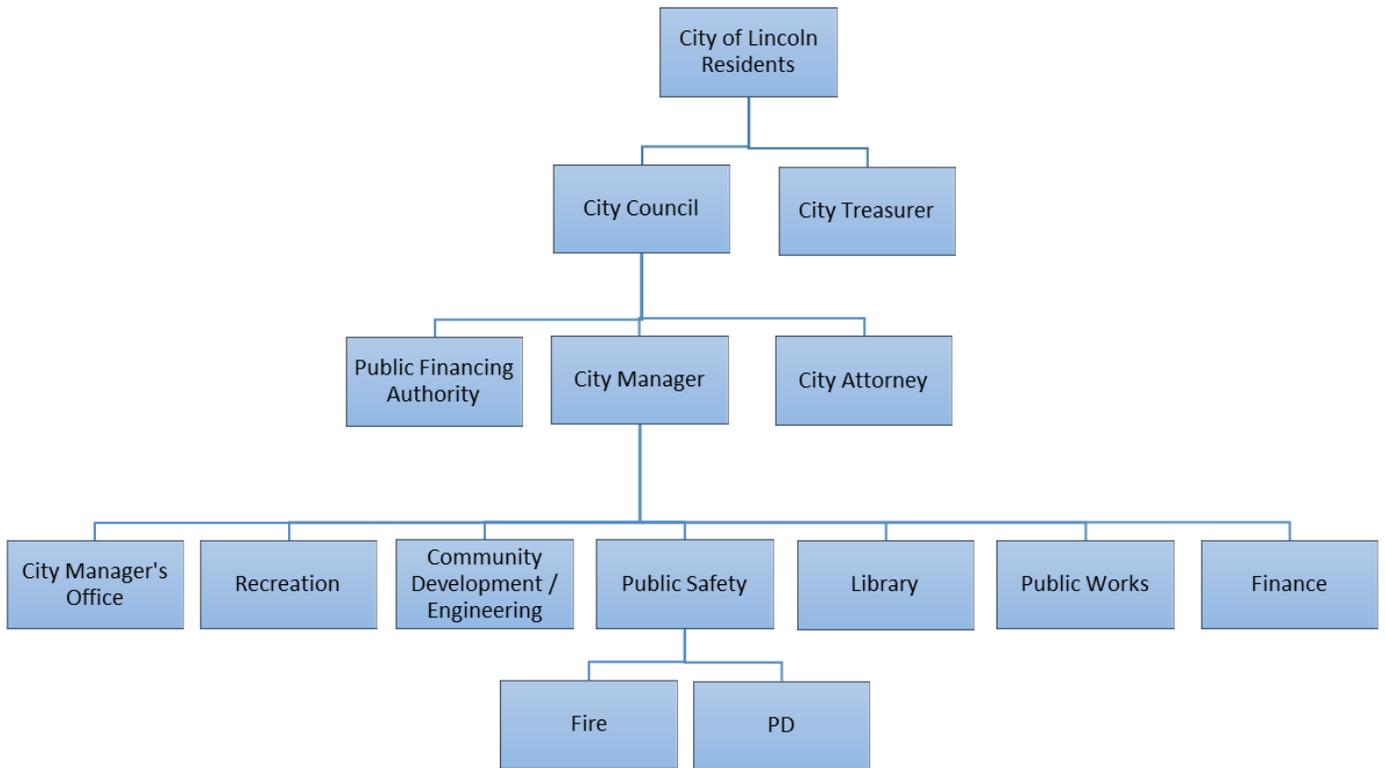
There are a total of 1,041 businesses within Lincoln city limits with a labor force of 20,873. The unemployment rate of 4.4% is a drop of 1.9% from the prior year.

What are the largest job counts by occupation?





City Organizational Chart





City Commissions, Boards & Committees

City Council

Holly Andreatta, Mayor
Paul Joiner, Mayor Pro Tem
Dan Karleskint, Councilmember
William Lauritsen, Councilmember
Alyssa Silhi, Councilmember

Accessibility Advisory Committee

3 Vacant Committee member positions

Airport Committee

Paul Joiner, Council
Dan Karleskint, Council
Brian Leibundguth
Byron Maynard
3 Vacant Committee member positions

Economic Development Committee

Paul Joiner, Council
Holly Andreatta, Council
John Fett, Chair
Richard Buss
Greg Dobson
Andrea Faria
Robert Green
Matt McGinley
Jason Price
David Riccitiello

Design Review Board

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

Fiscal & Investments Oversight Committee

Richard Pearl, City Treasurer/Chair
Josh Armstrong
Gregory Kevin
Linda Laubinger
John Reedy
Andy Sisk
1 Vacant Committee member position

Library Board

Holly Andreatta, Council
Alyssa Silhi, Council
Bob Birdseye, Chair
Tim Monelo
Gloria Pilotti-Irey
Teresa Lai
Joanne Schumacher
Lynn Snyder



Commissions, Boards & Committees

Parks & Recreation Committee

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

Planning Commission

Dan Cross, Chair
Peter Gilbert, Vice Chair
Michelle Hutchinson
Eric Johnson
Tony Manning
Kelye McKinney



City of Lincoln
Fiscal Year 2022-2023 Budget Document
Fund Balance, Revenues & Expenditures Summary



Fund Name	Fund #	Beginning Balance Unaudited July 1, 2022	Revenue	Transfer In	Total Inflows	Current Year Expenditures	Transfer Out	Total Outflows	Projected Ending Balance June 30, 2023
Governmental Funds									
General Fund	100	9,932,690	23,990,037	456,963	24,447,000	(21,222,678)	(5,492,215)	(26,714,893)	7,664,797
- GF Operating Reserves		6,006,794	-	134,423	134,423	-	-	-	6,141,217
- GF Catastrophic Reserves		-	-	-	-	-	-	-	-
- GF Economic Reserves 15%		-	-	-	-	-	-	-	-
- Capital Replacement		692,742	-	300,000	300,000	-	-	-	992,742
- OPEB Reserve		114,818	-	-	-	-	(114,818)	(114,818)	-
- PERS UAL		678,711	-	-	-	-	-	-	678,711
- GF Designated Reserves		502,847	-	-	-	-	-	-	502,847
General Fund Total		17,928,602	23,990,037	891,386	24,881,423	(21,222,678)	(5,607,033)	(26,829,711)	15,980,314
Public Safety Tax Share	101	1,145,652	1,048,574	-	1,048,574	(979,671)	-	(979,671)	1,214,555
Standard Allowance Fund	102	3,074,797	5,774,203	-	5,774,203	(965,630)	-	(965,630)	7,883,370
Park-In-Lieu	215	1,012,323	15,360	-	15,360	(600)	-	(600)	1,027,083
Streets - Gas Tax/Congestion Relief	221	2,021,428	2,686,162	-	2,686,162	(2,333,567)	(213,433)	(2,547,000)	2,160,590
Streets - TDA	223	2,807,251	3,426,206	-	3,426,206	(5,009,123)	(196,359)	(5,205,482)	1,027,976
Source Water Connection Fund	225	43,944,259	9,420,000	-	9,420,000	(20,000)	(4,200,000)	(4,220,000)	49,144,259
Supplemental Fees - (GF Sub-Fund)	236	1,281,546	417,200	-	417,200	(275,200)	(316,273)	(591,473)	1,107,273
ARPA Federal Assistance Fund	237	1,543,306	-	-	-	(2,000)	-	(2,000)	1,541,306
PFE - Transportation	240	4,711,259	2,835,500	-	2,835,500	(4,200)	-	(4,200)	7,542,559
PFE - Community Services - Police	241	1,516,001	1,093,000	-	1,093,000	(465,900)	-	(465,900)	2,143,101
PFE - Community Services - Fire	242	(6,416,966)	484,000	-	484,000	(26,190)	-	(26,190)	(5,959,156)
PFE - Community Services - Admin.	243	2,307,455	967,500	-	967,500	(405,680)	-	(405,680)	2,869,275
PFE - Community Services - Library	244	915,577	-	-	-	(296,918)	-	(296,918)	618,659
Park Tax on New Development	245	873,256	267,000	-	267,000	(356,320)	-	(356,320)	783,936
PFE - Community Services - Parks	246	7,883,129	3,403,000	-	3,403,000	(1,723,300)	-	(1,723,300)	9,562,829
PFE - Drainage	247	30,776	1,596,160	-	1,596,160	(500)	-	(500)	1,626,436
Development Services	248	12,271,017	5,865,500	-	5,865,500	(4,447,683)	(443,941)	(4,891,624)	13,244,893
State Grant Fund	250	204,408	178,000	-	178,000	(178,000)	-	(178,000)	204,408
SLES Grant	253	13,594	156,000	-	156,000	(153,272)	-	(153,272)	16,322
Housing Rehab./Revitalization	260	905,896	-	-	-	(500)	-	(500)	905,396
CDBG Loan Program	261	188,238	-	-	-	(30,100)	-	(30,100)	158,138
CalHome	264	865,344	-	-	-	(5,100)	-	(5,100)	860,244
Home Grants (263,266,267)	267	488,099	-	-	-	(5,050)	-	(5,050)	483,049
Lighting & Landscaping	270	4,806,172	3,542,923	1,112,443	4,655,366	(4,580,076)	(307,343)	(4,887,419)	4,574,119
CFD No. 2004-1 Storm Water Ret. Basin	275	3,054,052	239,164	-	239,164	(2,334,679)	-	(2,334,679)	958,537
CFD No. 2004-2 Aub. Rav./McBean Pk.	276	177,309	43,070	-	43,070	(70,086)	-	(70,086)	150,293
Benefit Assessment District (BAD)	277	932,713	83,163	-	83,163	(7,072)	-	(7,072)	1,008,804
CFD No. 2010-1 Police & Fire Svcs	278	12,507	38,691	-	38,691	(28,884)	-	(28,884)	22,314
CFD No. 2015 Public Safety	279	8,116	-	-	-	(23)	-	(23)	8,093
Low / Mod Housing Fund	283	1,699,438	-	-	-	(1,000)	-	(1,000)	1,698,438
CFD No. 2018-1 Maintenance	285	2,118,794	2,100,000	-	2,100,000	(322,977)	(350,000)	(672,977)	3,545,817
CFD No. 2018-2 Public Safety	286	41,268	100,000	-	100,000	(12,535)	-	(12,535)	128,733
Oak Tree Preservation	290	2,943,393	85,000	-	85,000	(191,200)	-	(191,200)	2,837,193
Federal Grants	298	-	1,670,464	-	1,670,464	(1,670,464)	-	(1,670,464)	-
Redevelopment Agency Bond Proceeds	400	244,458	-	-	-	(150)	-	(150)	244,308
Capital Improvement Fund	540	583,403	-	-	-	(145,780)	-	(145,780)	437,623
Sub-Total Governmental Funds		\$ 113,917,419	\$ 64,703,101	\$ 2,003,829	\$ 73,095,283	\$ (46,326,806)	\$ (11,634,382)	\$ (59,906,489)	\$ 122,663,161



City of Lincoln
Fiscal Year 2022-2023 Budget Document
Fund Balance, Revenues & Expenditures Summary



Fund Name	Fund #	Beginning Balance Unaudited July 1, 2022	Revenue	Transfer In	Total Inflows	Current Year Expenditures	Transfer Out	Total Outflows	Projected Ending Balance June 30, 2023
Proprietary Funds									
General Administrative Costs Fund	600	-	25,000	7,188,781	7,213,781	(7,213,781)	-	(7,213,781)	-
Facility Maint/Replacement Fund	620	250,763	-	300,000	300,000	(205,774)	-	(205,774)	344,989
Technology Fund	630	1,027,916	150,000	324,309	474,309	(500,600)	-	(500,600)	1,001,625
Water - Operations	710	5,688,944	12,694,100	-	12,694,100	(13,663,103)	(1,439,601)	(15,102,704)	3,280,340
Water - Capital Replacement	711	3,399,421	225,000	4,200,000	4,425,000	(7,395,955)	-	(7,395,955)	428,466
PFE - Water Non-Operations	715	7,857,786	5,424,800	-	5,424,800	(753,419)	-	(753,419)	12,529,167
Water Total		16,946,151	18,343,900	4,200,000	22,543,900	(21,812,477)	(1,439,601)	(23,252,078)	16,237,973
Wastewater - Operations	720	6,365,644	11,188,350	-	11,188,350	(11,794,955)	(1,103,979)	(12,898,934)	4,655,060
Wastewater - Capital Replacement	721	2,491,407	-	-	-	(1,107,400)	-	(1,107,400)	1,384,007
PFE - Wastewater Non-Operations	725	3,059,939	4,429,855	-	4,429,855	-	(18,410)	(18,410)	7,471,384
Wastewater Total		11,916,990	15,618,205	-	15,618,205	(12,902,355)	(1,122,389)	(14,024,744)	13,510,451
Solid Waste - Operations	730	5,177,733	7,712,825	-	7,712,825	(8,167,864)	(914,826)	(9,082,690)	3,807,868
Solid Waste - Capital Replacement	731	3,001,289	-	-	-	(1,112,000)	-	(1,112,000)	1,889,289
PFE - Community Services - Solid Waste	735	2,214,622	885,000	-	885,000	(128,805)	-	(128,805)	2,970,817
Solid Waste Total		10,393,644	8,597,825	-	8,597,825	(9,408,669)	(914,826)	(10,323,495)	8,667,974
Transit - Operations	740	320,131	356,662	-	356,662	(563,409)	(51,224)	(614,633)	62,160
Airport - Operations	750	(5,974,909)	1,670,636	-	1,670,636	(1,260,785)	(285,679)	(1,546,464)	(5,850,737)
Federal Aviation Grants	755	44,566	108,000	-	108,000	(108,100)	-	(108,100)	44,466
Sub-Total Proprietary Funds		\$ 34,925,251	\$ 44,870,228	\$ 12,013,090	\$ 56,883,318	\$ (53,975,950)	\$ (3,813,719)	\$ (57,789,669)	\$ 34,018,900
Fiduciary Funds									
Successor Agency Trust former RDA	284	995,430	1,873,806	-	1,873,806	(1,822,306)	-	(1,822,306)	1,046,930
CFD Lincoln Airpark 98-1 Bond	856	755,133	281,270	-	281,270	(259,507)	-	(259,507)	776,896
12 Bridges Refunding Bond Series 2011 A&B	865	5,689,587	4,341,161	-	4,341,161	(4,370,573)	-	(4,370,573)	5,660,174
CFD 2005-1 Sorrento 2013,14,16	874	461,603	934,754	-	934,754	(584,980)	-	(584,980)	811,377
CFD Lakeside Area2 Series 2017	885	662,839	533,025	-	533,025	(345,076)	-	(345,076)	850,788
CFD Lakeside Area1 Series 2021	886	985,212	382,497	-	382,497	(322,723)	-	(322,723)	1,044,986
AD Foskett Ranch 2017-1	891	416,428	260,416	-	260,416	(210,761)	-	(210,761)	466,083
CFD Lincoln Crossing, Ser 2018	892	13,790,870	6,607,815	-	6,607,815	(4,107,321)	-	(4,107,321)	16,291,365
CFD Independence Development	895	16,235	17,999	-	17,999	(2,943)	-	(2,943)	31,291
Sub-Total Fiduciary Funds		\$ 23,773,339	\$ 15,232,742	\$ -	\$ 15,232,742	\$ (12,026,191)	\$ -	\$ (12,026,191)	\$ 26,979,890
Total Funds:		173,611,439	124,806,071	14,016,919	145,211,344	(112,328,947)	(15,448,101)	(129,722,349)	184,708,881



City of Lincoln



Fiscal Year 2022-2023 Budget Document General Fund Summary

	2020-21 ACTUAL	PROJECTED 2021-22	2022-23 ADOPTED BUDGET
REVENUES			
Property Taxes	\$ 11,893,785	\$ 11,903,720	\$ 12,508,199
Sales & Other Taxes	5,102,939	5,500,000	5,570,000
Licenses & Permits	1,577,978	1,498,605	1,522,000
Intergovernmental	747,768	140,300	238,000
Service Charges	2,506,143	2,346,520	2,356,155
Recreation Services	749,668	945,100	1,162,000
Fines & Foreitures	39,059	39,600	41,000
Use of Money/Property	327,883	318,973	325,282
Other Revenues	342,205	629,941	267,401
Revenue Total	\$ 23,999,426	\$ 23,322,759	\$ 23,990,037
Airport Loan Interest	140,683	140,688	140,690
Transfer in from Fund 236 - Annexation	464,814	616,273	316,273
Transfer in from Capital Reserves	210,313	-	-
Transfer in from Capital Replacement Fund 610	-	-	-
Total Inflows	\$ 24,103,238	\$ 24,079,720	\$ 24,447,000
EXPENDITURES BY DEPARTMENT			
Police	6,379,106	6,978,875	7,557,314
Fire	5,730,898	5,953,317	6,157,753
Recreation	559,929	1,190,680	1,311,976
Library	579,810	699,405	818,933
Finance	533,808	580,854	587,476
City Manager	28,334	85,100	192,974
City Council / Treasurer	180,352	349,847	219,312
Economic Development	129,336	54,334	278,522
Community Development	662,100	625,756	369,941
Engineering	16,798	22,500	10,000
Parks	197,904	259,052	259,764
Facilities Maintenance	543,360	605,121	915,097
Fleet	306,108	382,178	481,692
City Attorney	218,570	276,078	301,127
Expenditures Total	\$ 16,066,413	\$ 18,063,097	\$ 19,461,881
Admin Cost Allocation	1,751,979	2,238,056	3,098,077
Insurance	455,470	419,073	669,496
Debt Service	298,595	628,292	572,972
Capital Outlay for construction	-	723,326	1,091,300
Transfer to GF Operating Reserve	318,156	1,014,599	134,423
LLAD General Benefit / Deficit to Fund 270	494,598	762,443	762,443
Transfer to Capital Replacement	269,605	300,000	300,000
Transfer to Technology Fund 630	-	-	324,300
Transfer to Facility Maint/Replacement Fund 620	-	-	300,000
Transfer to Public Safety Fund 101	-	711,997	-
Total Expenditures	\$ 19,654,816	\$ 24,860,883	\$ 26,714,892
Surplus/(Deficit)	\$ 4,448,422	\$ (781,163)	\$ (2,267,892)

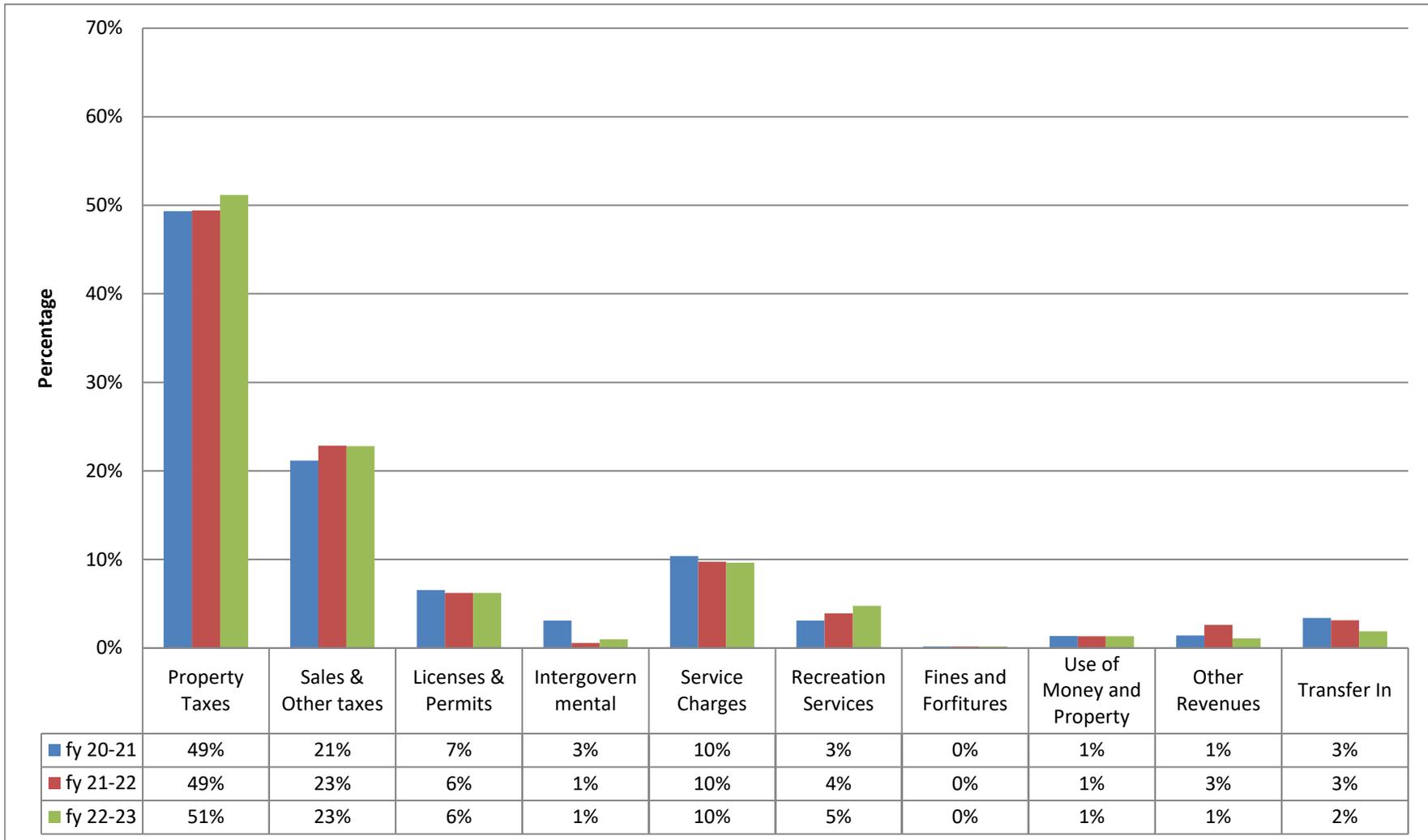


City of Lincoln



Fiscal Year 2022-2023 Budget Document General Fund Revenue Trend by Major Category

011



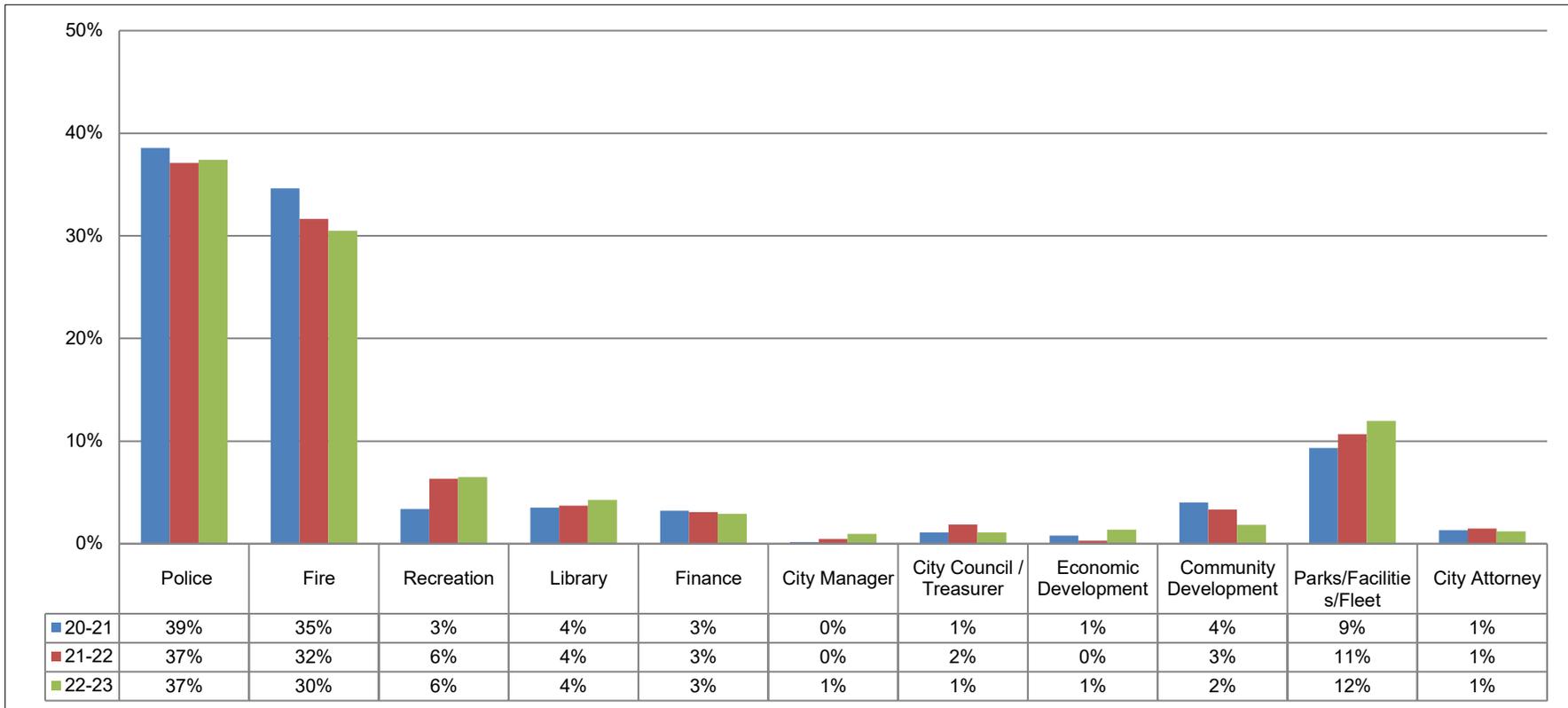


City of Lincoln



Fiscal Year 2022-2023 Budget Document General Fund Expenditures by Department

012



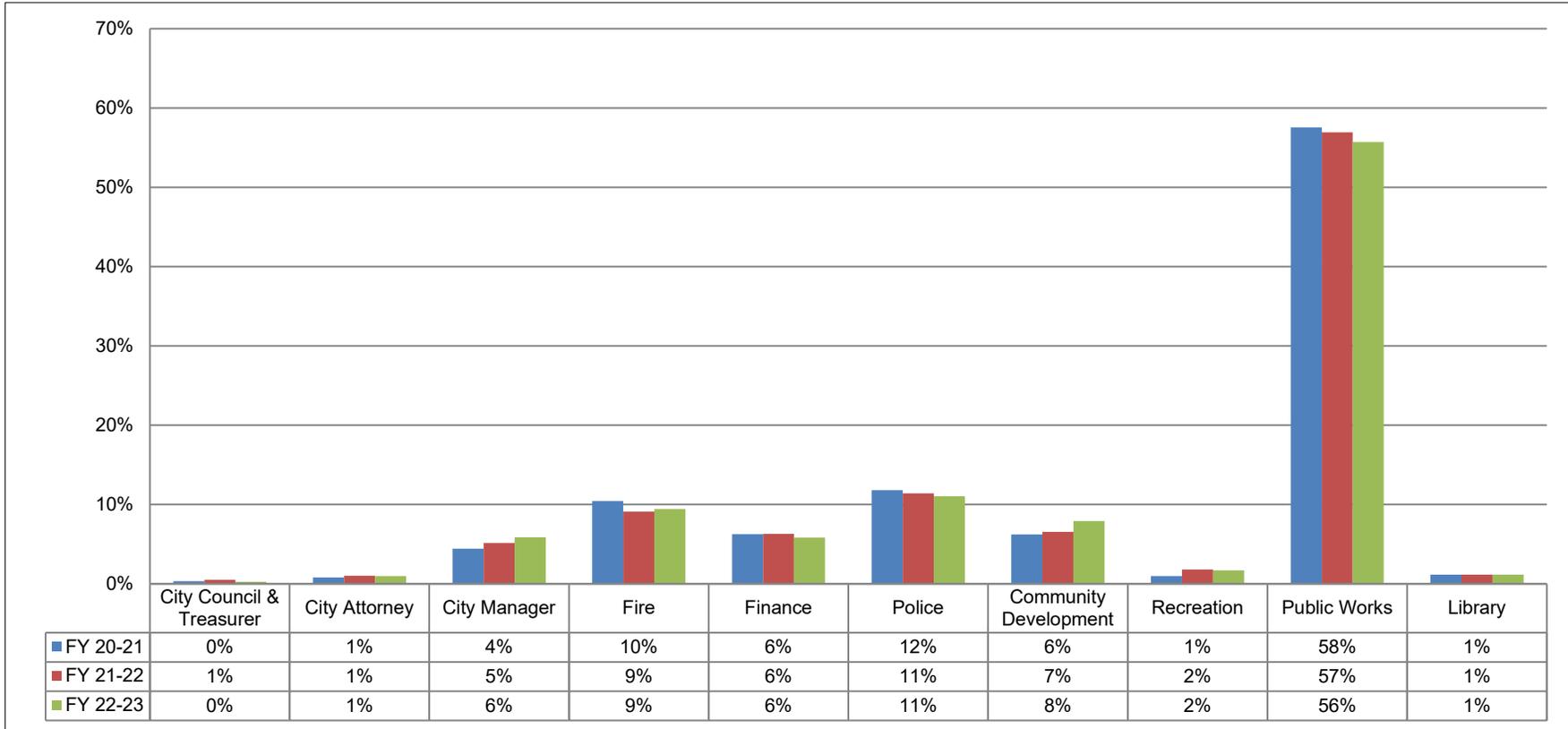


City of Lincoln



Fiscal Year 2022-2023 Budget Document Citywide Operating Expenditures by Department

013

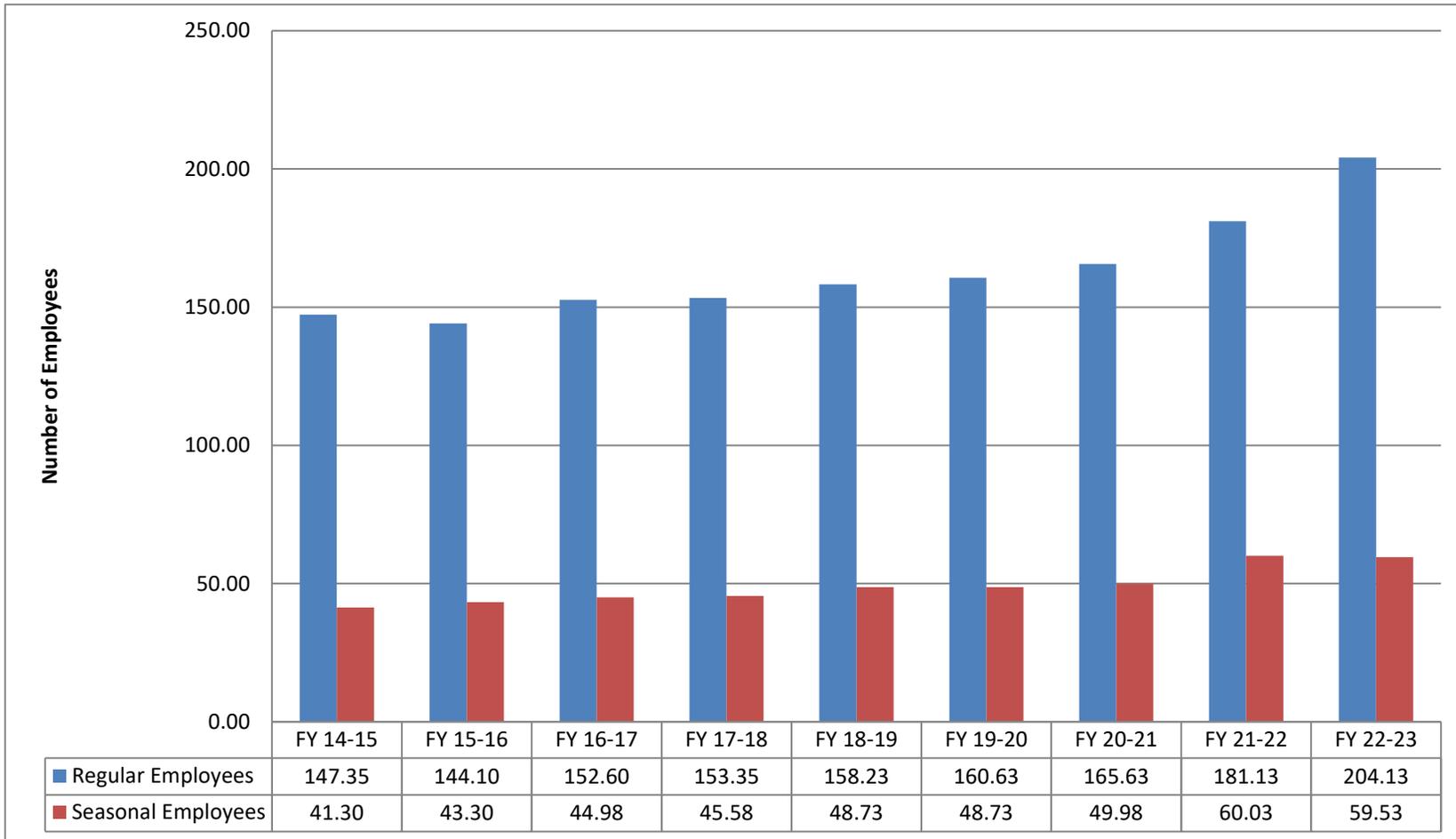




City of Lincoln

Fiscal Year 2022-2023 Budget Document

Authorized Staffing History





CITY OF LINCOLN
Fiscal Year 2022-2023 Budget Document
Positions - Full Time Equivalents



Positions	General Fund Positions				Other Funds			
	FY 20-21	FY 21-22	FY 22-23	NET CHANGES	FY 20-21	FY 21-22	FY 22-23	NET CHANGES
CITY MANAGER'S OFFICE								
City Manager				-	1.00	1.00	1.00	-
Executive Assistant					1.00	1.00	1.00	-
City Clerk				-	1.00	1.00	1.00	-
Deputy City Clerk				-	1.00	1.00	1.00	-
Economic Development Manager				-	1.00	1.00	1.00	-
Human Resources Director					-	1.00	1.00	-
Human Resources Manager				-	1.00	-	-	-
Senior Administrative Analyst / HR					1.00	1.00	1.00	-
HR Analyst I				-	-	1.00	1.00	-
Chief Innovation & Technology Officer				-	1.00	1.00	1.00	-
IT Supervisor					-	-	1.00	1.00
GIS Analyst I / II				-	2.00	2.00	3.00	1.00
IT Technician II				-	1.00	2.00	2.00	-

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



CITY OF LINCOLN
Fiscal Year 2022-2023 Budget Document
Positions - Full Time Equivalents



Positions	General Fund Positions				Other Funds			
	FY 20-21	FY 21-22	FY 22-23	NET CHANGES	FY 20-21	FY 21-22	FY 22-23	NET CHANGES
CITY ATTORNEY								
City Attorney	1.00	1.00	1.00	-				
Code Enforcement Officer I / II	1.00	1.00	2.00	1.00				
Subtotal	2.00	2.00	3.00	1.00				
POLICE								
Public Safety Chief	0.50	0.50	0.50	-				-
Police Lieutenant	1.00	1.00	1.00	-				
Police Sergeant	4.50	4.00	5.00	1.00				-
Police Officer	18.00	18.00	18.00	-	1.00	5.00	5.00	-
Community Services Officer	1.00	1.00	1.00	-				-
Public Safety Dispatcher I / II / Senior	6.00	6.00	7.00	1.00	-	2.00	2.00	-
Police Records Clerk / Evidence Tech	0.00	0.00	2.00	2.00				-
Office Assistant I / II / Senior	1.00	0.00	0.00	-				-
Administrative Analyst / PIO	1.00	2.00	1.00	(1.00)				
Subtotal	33.00	32.50	35.50	3.00	1.00	7.00	7.00	-
FIRE								
Public Safety Chief	0.50	0.50	0.50	-				-
Fire Battalion Chief	2.00	3.00	3.00	-				-
Fire Captain	9.00	9.00	9.00	-				-
Fire Engineer	9.00	9.00	9.00	-	-	-	9.00	9.00
Subtotal	20.50	21.50	21.50	-	0.00	0.00	9.00	9.00



CITY OF LINCOLN
Fiscal Year 2022-2023 Budget Document
Positions - Full Time Equivalents



Positions	General Fund Positions				Other Funds			
	FY 20-21	FY 21-22	FY 22-23	NET CHANGES	FY 20-21	FY 21-22	FY 22-23	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					1.00	2.00	2.00	-
Construction Manager					-	1.00	1.00	-
Building Inspector - Chief					1.00	1.00	1.00	-
Planner - Associate / Assistant / Senior					2.00	2.00	3.00	1.00
Engineer - Assistant / Senior					4.00	4.00	5.00	1.00
Building Inspector I / II / III					1.00	2.00	4.00	2.00
Construction Inspector					1.00	1.00	1.00	-
Administrative Analyst I / II / Senior					2.00	2.00	2.00	-
Permit Tech					1.00	1.00	2.00	1.00
Office Assistant I / II / Senior				-	1.00	1.00	1.00	-
Subtotal	0.00	0.00	0.00	0.00	17.00	20.00	25.00	5.00
Planning Commissioners					7.00	7.00	7.00	-
Development Services Staff Seasonal				-	-	-	-	-
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	0.00	0.00	-				-
Office Assistant I / II / Senior	0.00	1.00	1.00	-				-
Subtotal	5.00	5.00	5.00	0.00				
Recreation Staff - Seasonal	36.00	46.00	46.00	-				-
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	2.53	2.53	-				-



CITY OF LINCOLN
Fiscal Year 2022-2023 Budget Document
Positions - Full Time Equivalents



Positions	General Fund Positions				Other Funds			
	FY 20-21	FY 21-22	FY 22-23	NET CHANGES	FY 20-21	FY 21-22	FY 22-23	NET CHANGES
PUBLIC WORKS								
Public Works Director				-	1.00	1.00	1.00	-
Maintenance Services Manager					1.00	1.00	2.00	1.00
Environmental Services Manager					1.00	1.00	1.00	-
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	2.00	(1.00)
Airport Maintenance Worker I / II / Senior				-	1.00	1.00	1.00	-
Maintenance Worker I / II / Senior				-	27.00	29.00	29.00	-
Mechanic I / II / Senior				-	4.00	4.00	4.00	-
Mechanic Helper								-
Wastewater Systems Tech I / II / Senior				-	5.00	5.00	6.00	1.00
Water Techs - I / II / Senior				-	8.00	8.00	10.00	2.00
Administrative Analyst I / II / Senior				-	2.00	3.00	3.00	-
Office Assistant I / II / Senior				-	1.00	2.00	2.00	-
Subtotal				-	57.00	61.00	64.00	3.00
Public Services Workers - Seasonal					3.00	3.50	4.00	0.50
Total Seasonal Employees								
	37.73	48.53	48.53	0.00	11.75	11.50	11.00	-0.50
Total Regular Employees								
	64.63	65.13	69.13	3.00	101.00	116.00	135.00	19.00
Total Employees - All Funds								
					215.11	241.16	263.66	21.50



Revenue Budget Overview

Revenue Budget

As the world adapts to a new 'normal' with the impacts of the COVID-19 virus, the City continues to take a cautious approach to the Fiscal Year 2022/23 revenue forecasts. Many governmental agencies, including the City of Lincoln, did not experience a significant negative economic affect as a result of COVID-19 and in some cases, the City's overall revenues for the Fiscal Year of 2021/22 were higher than anticipated.

With increasing inflation and low unemployment, many economists are predicting a downturn in the economy and perhaps even a mild recession. Our revenue projections take into account those concerns. The City of Lincoln Fiscal Year 2022/23 Revenue budget totals \$145,211,343, which represents an increase of less than 1% from the projected Fiscal Year 2021/22 revenues. The Revenue budget includes 57 funds and is divided into four categories: General Fund, Public Safety Tax Share Fund and Standard Allowance fund revenue totaling \$31,269,777 Other Governmental Funds totaling \$41,825,506, Proprietary Funds totaling \$56,883,318, and Fiduciary Funds totaling \$15,232,742.

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 general government purpose as approved by the City Council. Fiscal Year 2022/23 budgeted revenues in the General Fund revenue totals \$24,447,000.

Additionally, there are two sub-funds that contain revenues that could be utilized for any general governmental purpose but the City shows and tracks these funds separately for transparency. The Public Safety Tax Share fund receives its revenue from an additional share of property taxes. These funds are to be utilized to fund safety positions (police and fire) and related equipment. The budgeted revenues total \$1,048,574. A new sub-fund has been created for Fiscal Year 2022/23 to track the Standard Allowance Funds. As part of the American Rescue Plan Act, Coronavirus State and Local Fiscal Recovery Funds, the City elected to designate \$10,000,000 as lost revenue replacement. While these funds can be used for any general governmental purpose, they are being tracked separately for transparency. \$5,774,203 has been included as budgeted revenues, it is anticipated the budget will be augmented when the remainder of the funds are received by the City.

Within the General Fund, Property Taxes continue to be the City's largest revenue source totaling \$12,508,199. Property Taxes on average increase 2% to 5% per year during stable, modest growth periods and this year's projection anticipates growth of 5% for Secured Property tax.

The City's Sales & Use Taxes represent the second largest General Fund revenue source and are budgeted at \$5,570,000, an increase of 1.3% over the prior year. Given the rising inflation and state of the economy, we will continue to monitor these revenues closely.

The City's Licenses and Permits revenue is budgeted at \$1,522,000 an increase of 1.5% over the prior year projections. Building and development activity continues to maintain a steady pace.

Recreation revenues are budgeted at \$1,162,000, a 23% 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.



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 \$41,825,506, a 16% decrease over the prior year. The majority of the decrease is due to higher federal grant funds received in the prior fiscal year, including American Rescue Plan Act funds of \$1.5M, as well as a one time revenue infusion of \$4.8M for the Twelve Bridges Capital Improvement Projects in Fiscal Year 2021/2022.

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

- Gas Tax is budgeted at \$2,686,162, a 10% increase from the projected Fiscal Year 2021/22 revenues. While the planned increase in the gas tax was delayed, we still anticipate an increase in revenues.
- TDA Streets funding is budgeted at \$3,426,206, a decrease of 18% from the projected Fiscal Year 2021/22 revenues. The revenues for this fund are shared with the Transit fund. The amount of revenues allocated to TDA Streets is dependent on several factors including the amount of funding required for Transit fund projects.
- Source Water Connection Fund revenues are budgeted at \$9,420,000, an increase of 24% from the projected Fiscal Year 2021/22 revenues due to a continued increase in development and growth.

Proprietary Funds

Proprietary Funds are operated in a manner similar to general business agencies in that they rely heavily on charges and fees for services. The City operates two types of Proprietary Funds including Enterprise and Internal Service Funds. The City's Proprietary Funds revenue budget totals \$56,883,318 and includes revenue from both Internal Service Funds and Enterprise Funds. This year's budget is an increase of 8% over the prior year.

Highlights are as follows:

- Internal Service Funds revenue is budgeted at \$7,988,090, an increase of 21% from the projected Fiscal Year 2021/22 revenues.
- The Water Operations Fund is budgeted at \$12,694,100, an increase of 2% from the projected Fiscal Year 2021/22 revenues.
- The Water Capital Replacement Fund is budgeted at \$4,425,000, an increase of 5% from the projected Fiscal Year 2021/22 revenues.
- The Water PFE Fund is budgeted at a 46% increase over the prior year as construction related activities are expected to remain at increased levels.



Revenue Budget Overview

Proprietary Funds

- The Wastewater Operations Fund is budgeted at an increase of 9% over the projected Fiscal Year 2021/22 revenues with budgeted revenues of \$11,188,350.
- Wastewater PFE is budgeted at a 16% increase the projected Fiscal Year 2021/22 revenues with budgeted revenues due to the continued increase of construction related activities.
- Solid Waste Operations revenues are budgeted at a 1% decrease over the projected Fiscal Year 2021/22 revenues. All revenues are budgeted fairly flat.
- The Solid Waste PFE Fund is budgeted at a 34% increase over the projected Fiscal Year 2021/22 revenues with budgeted revenues of \$885,000. The increase is directly attributable to construction related activities and new development in the City.
- Transit Fund revenue has been reduced by -51% and totals \$356,662. The City's Transit budgeted is 100% State Funded, with budget revenues fluctuating based on state allocations.
- Airport revenues are budgeted at \$1,670,636, with a less than 1% increase over the projected Fiscal Year 2021/22 revenues.
- Federal Aviation Grant Funds are budgeted to decrease by 87% to \$108,000 correlating to a decreased Capital Budget for Fiscal year 2022-23.

Fiduciary Funds

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



Photos submitted for the Love Lincoln Photo Challenge 2020



City of Lincoln
Fiscal Year 2022-2023 Budget Document
All Funds Revenue Comparison By Fund Type



Fund Name	Fund No.	Actual 2020-21	Projected 2021-22	Budget 2022-23
Governmental Funds: General Fund and Public Safety Fund				
General Fund	100	24,103,238	24,079,720	24,447,000
Public Safety Tax Share	101	-	1,710,639	1,048,574
Standard Allowance Fund	102	-	-	5,774,203
		\$ 24,103,238	\$ 25,790,359	\$ 31,269,777
Governmental Funds: Special Revenue and Capital Project Funds				
Park-In-Lieu	215	12,914	6,000	15,360
Streets - Gas Tax/Congestion Relief	221	2,044,618	2,444,637	2,686,162
Streets - TDA	223	1,295,927	4,172,819	3,426,206
Source Water Connection	225	7,324,049	7,625,245	9,420,000
Supplemental Fees (GF Sub-Fund)	236	332,251	478,640	417,200
ARPA Federal Assistance Fund	237	-	1,548,306	-
PFE - Transportation	240	3,628,893	2,401,892	2,835,500
PFE - Community Services - Police	241	852,836	896,185	1,093,000
PFE - Community Services - Fire	242	288,189	586,071	484,000
PFE - Community Services - Admin.	243	736,569	912,658	967,500
PFE - Community Services - Library	244	3,195	-	-
Park Tax on New Development	245	231,418	229,928	267,000
PFE - Community Services - Parks	246	3,056,514	2,801,782	3,403,000
PFE - Drainage	247	658,564	921,871	1,596,160
Development Services	248	6,913,108	6,559,700	5,865,500
State Grants	250	-	-	178,000
SLES Grant	253	156,298	156,000	156,000
Revitalization Loan Program	260	2,384	-	-
98 STBG - 1250 / Prog Inc.	261	68,267	3,000	-
Housing Survey Grant Funds	264	355,453	87,900	-
Home - FTHB	267	8,671	150,000	-
Landscape and Lighting District	270	4,038,844	4,396,595	4,655,366
CFD No. 2004-1 Storm Water Ret. Basin	275	230,366	238,205	239,164
CFD No. 2004-2 Aub. Rav./McBean Pk.	276	41,449	46,424	43,070
Benefit Assessment District (BAD)	277	80,934	79,945	83,163
CFD No. 2010-1 Police and Fire	278	37,129	34,760	38,691
CFD No. 2015 Public Safety	279	224	-	-
Successor Low/Mod Housing	283	4,472	-	-
RDA Successor Trust Fund	284	1,553,349	1,161,300	1,873,806
CFD No. 2018 Maintenance	285	690,979	1,655,973	2,100,000
CFD No. 2018-2 Public Safety	286	4,918	52,418	100,000
Oak Tree Mitigation	290	99,088	1,645,000	85,000
Federal Grant Fund	298	1,858,806	6,157,964	1,670,464
2004 Excess Bond Proceeds	400	643	-	-
Capital Improvements	540	4,842	19,000	-
95-2 Capital Improvement Fund	560	11,879	-	-
Lincoln Crossing Series 2018	562	5,118,838	-	-
Twelve Bridges Series 2011	565	56,673	4,780,000	-
LnCrg Rfundbond 2007	597	299,050	-	-
		\$ 42,102,601	\$ 52,250,218	\$ 43,699,312
Proprietary Funds				
General Administrative Costs	600	3,713,490	5,805,515	7,213,781
Facility Maintenance/Replacement	620	1,146	-	300,000
Technology Fund	630	2,273	668,000	474,309
Water - Operations	710	12,955,475	12,398,700	12,694,100
Water - Capital Replacement	711	3,894,623	4,224,400	4,425,000
PFE - Water Non-Operations	715	3,039,939	3,711,231	5,424,800
Wastewater - Operations	720	13,068,102	10,281,772	11,188,350
Wastewater - Capital Replacement	721	93,389	-	-
PFE - Wastewater Non-Operations	725	2,949,296	3,800,000	4,429,855
Solid Waste - Operations	730	7,551,764	7,793,525	7,712,825
Solid Waste - Capital Replacement	731	3,101,485	-	-
PFE - Community Services - Solid Waste	735	539,317	656,454	885,000
Transit - Operations	740	459,677	732,476	356,662
Airport - Operations	750	1,516,665	1,665,017	1,670,636
Federal Grant Fund - Airport	755	36,489	878,545	108,000
		\$ 52,923,130	\$ 52,615,635	\$ 56,883,318
Total All Funds:		\$ 119,128,969	\$ 130,656,212	\$ 131,852,407

includes transfers in



City of Lincoln



Fiscal Year 2022-2023 Budget Document General Fund Revenue Comparison by Source

	Actual 2019-20	Actual 2020-21	Projected 2021-22	Budget 2022-23
Property Taxes				
Current Secured Property	\$ 6,408,713	\$ 6,685,346	\$ 7,133,436	\$ 7,490,108
AB 1290 Taxes Shared (RDA)	337,053	299,271	61,758	\$ 64,846
Non-Oper Unitary	4,364	4,861	5,368	5,637
Unitary & Oper Non-Unitary	82,981	83,533	90,454	\$ 94,977
Current Unsecured Property	137,457	166,271	161,158	169,216
Redemptions	33	27	-	\$ -
Prior Unsecured Property Taxes	1,010	1,063	1,200	1,200
Current Supplemental	184,330	237,859	132,852	\$ 139,495
Prior Supplemental Tax	173	198	235	200
Property Tax in Lieu of VLF	3,508,916	3,678,362	3,900,000	\$ 4,095,000
Homeowners Property Tax Redemp	46,646	48,482	45,258	47,521
Property Transfer Tax	391,778	688,512	372,000	\$ 400,000
Total Property Taxes:	\$ 11,103,454	\$ 11,893,785	\$ 11,903,720	\$ 12,508,199
Sales & Other Taxes				
Sales & Use Taxes	\$ 4,001,931	\$ 4,677,662	\$ 4,890,000	\$ 4,900,000
Sales Tax - Public Safety	208,145	222,756	270,000	270,000
Transient Occupancy Tax	260,495	202,521	340,000	400,000
Total Other Taxes:	\$ 4,470,571	\$ 5,102,939	\$ 5,500,000	\$ 5,570,000
Licenses & Permits				
Business Licenses	\$ 87,286	\$ 83,614	\$ 84,582	\$ 85,000
Building Permit	640,437	884,934	860,000	890,000
General Plan Maint Fee	39,911	230,232	280,000	280,000
Technology Fee	29,562	144,747	-	-
Plumbing & Gas Permit	64,338	49,447	64,006	65,000
Electrical Permit	57,900	41,181	42,580	45,000
Encroachment Permit	31,063	50,838	50,000	40,000
Alarm Permits	52,965	49,158	49,400	49,000
Mechanical Permit	55,583	7,656	10,709	11,000
Other Permits	50	-	-	-
Vehicle license fees in excess	38,209	36,171	57,328	57,000
Total Licenses & Permits:	\$ 1,097,304	\$ 1,577,978	\$ 1,498,605	\$ 1,522,000
Intergovernmental				
CalPERS Retiree Drug Subsidy	\$ -	\$ -	\$ -	\$ -
POST Reimbursements	3,495	1,220	1,500	-
Grants - Miscellaneous	1,700	-	-	-
PD trafficking grant	6,779	-	-	-
PD tobacco grant	-	72,600	85,000	215,000
PD drone grant	-	22,245	9,500	-
UAIC Donation	245,348	-	-	-
Grants - Library (CLLS)	31,563	28,907	25,300	-
State Coronavirus Relief Fund	-	608,924	-	-
Library - Zip Books Program	3,013	-	9,000	12,000
NorthNet Library System	1,000	-	-	1,000
Southern CA Library Cooperative	16,732	-	-	-
Mandated Cost Recovery Program	-	13,872	10,000	10,000
Total Intergovernmental:	\$ 309,630	\$ 747,768	\$ 140,300	\$ 238,000
Service Charges				
PG&E Franchise Fees	\$ 388,804	\$ 455,743	\$ 444,500	\$ 450,000
TV/Broadband Franchise Fees	402,086	343,608	350,000	350,000
Bus License Processing Fees	48,539	48,060	45,600	46,000
Bus License Late Fee	21,240	27,390	28,500	29,000
Golf Cart Fees	3,195	3,015	500	500
Fire Sprinkler Plan Check Fee	4,800	-	4,500	4,500
Vehicle License Fee	428	110	1,000	300
Special Police Services	113,032	105,700	-	-
Fire Mutual Aid Reimb - Staffing	153,097	504,084	260,000	261,037
Fire Services - Summerset	29,484	-	68,827	-
Fire Mutual Aid Reimb - Equipment	-	6,300	53,170	-



City of Lincoln



Fiscal Year 2022-2023 Budget Document General Fund Revenue Comparison by Source

	Actual 2019-20	Actual 2020-21	Projected 2021-22	Budget 2022-23
Building Plan Check	341,253	326,895	11,742	-
Administrative Fees (2.5% on pass thru)	26,074	74,455	354,800	350,000
PFE Admin Fee	266,276	497,945	70,000	70,000
Special Events Vendor Fees	17,289	1,609	477,947	615,400
Admin Fees - LPFA Rev Bond 2007A&B	48,278	48,696	30,000	40,000
Admin Fees - 12 Bridges Series 1999	16,936	17,238	48,696	49,183
Admin Fees - 12 Bridges Series 2001	6,449	6,385	17,238	17,410
Admin Fees - Lincoln Airpark 98-1	1,471	1,515	6,385	6,449
Admin Fees - Foskett Ranch 04-3	2,837	2,922	1,515	1,530
Admin Fees - Lakeside 6 Area 2	8,037	8,278	2,922	2,951
Admin Fees - Sorrento Series 2009	9,438	9,721	8,278	8,361
Admin Fees Laksd 6-1 Ser 2013	3,572	3,679	9,721	9,818
Admin Fees 2005-1 Ser2013 Sorrento	-	-	3,679	3,716
Admin CFD 2005-1 Ser2014A	500	-	-	-
Public Safety fee Village 1	-	12,792	47,000	40,000
Total Service Charges:	\$ 1,913,115	\$ 2,506,143	\$ 2,346,520	\$ 2,356,155
Recreation Services				
Library Room Rental Fees	\$ 12,715	\$ -	\$ 12,600	\$ 20,000
Library Cost Share	285,834	305,302	280,000	290,000
Pavilion Rental	46,609	(567)	35,000	50,000
BBQ Area Rental	860	-	3,000	3,000
Civic Center Rental	7,925	-	9,500	10,000
Jump House Permit Fee	223	-	500	500
Community Center Rental	35,390	22,213	37,500	40,000
Sports - Facility Operations	122,951	95,404	160,000	150,000
Aquatics - Pool Rentals / Parties	3,862	2,875	5,500	5,000
Aquatics - Recreational / Family Swim	4,489	20,804	6,000	7,500
Aquatics - Swim Lessons	12,547	53,148	60,000	60,000
Aquatics - Classes / Programs	4,120	5,083	5,000	25,000
Aquatics - Swim Teams	12,173	19,373	30,000	30,000
Camp Registrations	98,020	112,670	105,000	175,000
Contract Classes	78,381	32,111	60,000	100,000
Aquatics - Concession Sales	1,429	387	500	1,000
Regional Park Concession Sales	17,283	1,130	7,500	10,000
Sports - Adult Sports	27,399	25,109	42,500	50,000
Sports - Youth Sports	106,414	54,629	85,000	135,000
Total Recreation Services:	\$ 878,622	\$ 749,668	\$ 945,100	\$ 1,162,000
Fines & Forfeitures				
Code Enforcement charges	\$ 13,423	\$ 1,793	\$ 8,800	\$ 9,000
Parking Fines	1,353	3,590	-	-
Traffic/Vehicle Fines	22,786	1,000	24,300	25,000
Penalties & Service Charges	19,099	25,950	6,500	7,000
Restitution	100	6,727	-	-
Total Fines & Forfeitures:	\$ 56,760	\$ 39,059	\$ 39,600	\$ 41,000
Use of Money/Property				
County Interest Earnings	\$ 33,062	\$ 6,961	\$ 8,700	\$ -
Franchise Hauler	84,126	93,685	86,000	9,000
Lease Payments	33,177	33,915	34,740	90,000
Plaza Rental	-	-	275	35,782
Cell Tower Lease	176,013	196,918	186,708	500
Collection Agency Interest	-	167	-	190,000
Interest Earnings	213,109	128,054	-	-
Interfund Interest Revenue	97,089	96,222	-	-
Unrealized Gain/Loss on Investment	387,470	(244,377)	-	-
Gain/(Loss) on sale of asset	22,095	14,335	2,550	-
Sale of Confiscated Prop	248	2,003	-	-
Total Use of Money/Property:	\$ 1,046,388	\$ 327,883	\$ 318,973	\$ 325,282
Other Revenues				
Library Donations	\$ 5,370	\$ 10,520	\$ 2,500	\$ 5,000
Police Forfeiture Revenue	-	-	410	-



City of Lincoln



Fiscal Year 2022-2023 Budget Document General Fund Revenue Comparison by Source

	Actual 2019-20	Actual 2020-21	Projected 2021-22	Budget 2022-23
Unclaimed checks revenue	18,392	22,981	-	-
Recreation Sponsorships	1,717	841	28,000	-
July 4 Donations	65,483	66,793	68,129	69,491
Mayor's Cup Event	1,622		1,160	1,160
Other Revenues	16,142	18,889	60,000	20,000
SB 1186 Fees	8,942	8,789	12,000	12,000
DART Donations		10,000	-	-
Credit Card Revenue		3,627	6,200	6,500
Donations - Police Dept.	65,483	69,043	70,424	71,832
Donations - Facilities	-		297,000	-
Contributions	72,009	73,450	74,919	76,417
Miscellaneous Reimbursements	42,491	2,829	9,200	5,000
GF Cost Allocation		54,438	-	-
Cash Variance	(252)	5	-	-
Total Other Revenues:	\$ 297,400	\$ 342,205	\$ 629,941	\$ 267,401
Transfers				
Airport Loan interest	\$ 140,683	\$ 140,683	\$ 140,688	\$ 140,690
Transfer in from Fund 236 - Annexation	316,273	464,814	616,273	316,273
Transfer in from Capital Reserves	-	210,313	-	-
Total Transfers:	\$ 456,956	\$ 815,810	\$ 756,961	\$ 456,963
TOTAL GF REVENUE:	\$ 21,630,200	\$ 24,103,238	\$ 24,079,720	\$ 24,447,000



City of Lincoln



Fiscal Year 2022-2023 Budget Document Other Funds Revenue Comparison by Source

	Actual 2019-20	Actual 2020-21	Projected 2021-22	Budget 2022-23
<u>SPECIAL REVENUE FUNDS</u>				
Public Safety Tax Share (101)				
Limited Term Prop Tax Sharing	\$ -	\$ -	\$ 998,642	\$ 1,048,574
Transfer In from Fund 100	-	-	711,997	-
Sub-Total Fund 101:	\$ -	\$ -	\$ 1,710,639	\$ 1,048,574
Standard Allowance Fund (102)				
Standard Allowance	\$ -	\$ -	\$ -	\$ 5,774,203
Sub-Total Fund 102:	\$ -	\$ -	\$ -	\$ 5,774,203
Park-In-Lieu (215)				
Park-In-Lieu	\$ 4,992	\$ 9,984	\$ 6,000	\$ 15,360
Park-In-Lieu Interest	21,784	15,037	-	-
Unrealized Gain/Lost on Investment	24,876	(12,107)	-	-
Transfers In	-	-	-	-
Sub-Total Fund 215:	\$ 51,651	\$ 12,914	\$ 6,000	\$ 15,360
Streets - Gas Tax/Congestion/STIP (221)				
Gas Tax - 2103	\$ 340,105	\$ 332,461	\$ 500,000	\$ 554,000
Gas Tax - 2105	251,030	252,192	300,000	330,000
Gas Tax - 2106	166,269	163,010	200,000	220,000
Gas Tax - 2107	317,493	341,268	300,000	345,000
Gas Tax - 2107.5	7,400	6,000	6,000	6,000
Loan repayment Sec 16321	54,274	-	-	-
Road Maintenance Rehab Acct - Sec 2030	844,162	904,264	1,027,837	1,131,162
Pavement in Lieu Fee	-	1,983	10,800	-
Public Safety Fee Village 1	-	37,700	100,000	100,000
Investment Revenue	63,737	35,019	-	-
Unrealized Gain/Lost on Investment	74,943	(29,318)	-	-
Miscellaneous Revenue	24,878	40	-	-
transfers in	-	-	-	-
Sub-Total Fund 221:	\$ 2,144,292	\$ 2,044,618	\$ 2,444,637	\$ 2,686,162
Streets-TDA (223)				
Streets - TDA Art 8	\$ 1,955,283	\$ 1,247,115	\$ 4,092,545	\$ 3,382,931
Grant Revenue	-	-	37,000	-
LTF Bike/Pedestrian Reimb	-	-	43,274	43,275
Insurance Claim Revenue	591	10,217	-	-
Investment Revenue	38,482	25,997	-	-
Unrealized Gain/Lost on Investment	37,209	(18,994)	-	-
Gain/(Loss) on sale of asset	1,399	26,092	-	-
Resitution	-	-	-	-
Miscellaneous Revenue	257	5,500	-	-
Sale of Property	-	-	-	-
Transfers In	-	-	-	-
Sub-Total Fund 223:	\$ 2,033,222	\$ 1,295,927	\$ 4,172,819	\$ 3,426,206
PCWA (225)				
PCWA Connection Fee	\$ 3,676,732	\$ 6,441,788	\$ 7,625,245	\$ 9,420,000
Investment Revenue	660,212	493,620	-	-
Interfund Interest Revenue	329,637	541,167	-	-
Interfund Principle Revenue	-	95,837	-	-
Unrealized Gain/Lost on Investment	748,828	(407,935)	-	-
Project Reimbursement	-	159,573	-	-
Transfer In	-	-	-	-
Sub-Total Fund 225	\$ 5,415,408	\$ 7,324,049	\$ 7,625,245	\$ 9,420,000



City of Lincoln



Fiscal Year 2022-2023 Budget Document Other Funds Revenue Comparison by Source

	Actual 2019-20	Actual 2020-21	Projected 2021-22	Budget 2022-23
Supplemental Fees (236)				
Supplemental Fees Annex	\$ 206,331	\$ 327,826	\$ 478,640	\$ 417,200
Investment Revenue	31,945	21,016	-	-
Unrealized Gain/Lost on Investment	35,238	(16,592)	-	-
Sub-Total Fund 236:	\$ 273,513	\$ 332,251	\$ 478,640	\$ 417,200
PFE Transportation (240)				
PFE Non-Critical Fees	\$ 445,524	\$ 1,575,934	\$ 1,738,398	\$ 2,265,500
PFE Critical Fees	196,352	438,726	657,494	564,000
Investment Revenue	123,868	102,633	-	-
Interfund Interest Revenue	6,301	6,340	6,000	6,000
Unrealized Gain/Lost on Investment	142,028	(84,194)	-	-
Miscellaneous Revenue	20,557	130,248	-	-
Misc Reimbursements	-	58,172	-	-
Other Financing Sources	-	1,401,034	-	-
Sub-Total Fund 240:	\$ 934,630	\$ 3,628,893	\$ 2,401,892	\$ 2,835,500
PFE - Com Svcs Police (241)				
PFE Police Fees	\$ 567,291	\$ 849,005	\$ 896,185	\$ 1,093,000
Investment Revenue	23,217	23,159	-	-
Unrealized Gain/Lost on Investment	\$ 29,022	\$ (19,328)	\$ -	\$ -
Gain/(Loss) on sale of asset	-	-	-	-
Sub-Total Fund 241:	\$ 619,529	\$ 852,836	\$ 896,185	\$ 1,093,000
PFE - Com Svcs Fire (242)				
PFE Fire Fees	\$ 153,348	\$ 286,960	\$ 586,071	\$ 484,000
Investment Revenue	8,043	8,240	-	-
Unrealized Gain/Lost on Investment	9,966	(7,011)	-	-
Gain/(Loss) on sale of asset	17,100	-	-	-
Sub-Total Fund 242:	\$ 188,457	\$ 288,189	\$ 586,071	\$ 484,000
PFE - Com Svcs Admin (243)				
PFE Admin Fees	\$ 425,983	\$ 734,495	\$ 912,658	\$ 967,500
Investment Revenue	10,191	15,459	-	-
Unrealized Gain/Lost on Investment	13,246	(13,385)	-	-
Sub-Total Fund 243:	\$ 449,420	\$ 736,569	\$ 912,658	\$ 967,500
PFE Com Svcs Library (244)				
12 Bridges Library Grant	\$ -	\$ -	\$ -	\$ -
Investment Revenue	28,391	16,549	-	-
Unrealized Gain/Lost on Investment	30,624	(13,353)	-	-
Sub-Total Fund 244:	\$ 59,015	\$ 3,195	\$ -	\$ -
Park Tax (245)				
Park Tax	\$ 139,194	\$ 230,111	\$ 229,928	\$ 267,000
Park Tax - Investment Revenue	9,287	8,716	-	-
Unrealized Gain/Lost on Investment	11,265	(7,409)	-	-
Transfers In	-	-	-	-
Sub-Total Fund 245:	\$ 159,746	\$ 231,418	\$ 229,928	\$ 267,000
PFE Com Svcs Parks (246)				
Development Agreement Fees	\$ 448,155	\$ 283,286	\$ 65,000	\$ -
PFE Parks Fees	1,669,461	2,762,660	2,736,782	3,403,000
investment	51,746	75,082	-	-
Unrealized Gain/Lost on Investment	-	(64,514)	-	-
Other Revenue	67,145	-	-	-
Sub-Total Fund 246:	\$ 2,236,508	\$ 3,056,514	\$ 2,801,782	\$ 3,403,000



City of Lincoln



Fiscal Year 2022-2023 Budget Document Other Funds Revenue Comparison by Source

	Actual 2019-20	Actual 2020-21	Projected 2021-22	Budget 2022-23
PFE Drainage (247)				
PFE Drainage Fees	\$ 137,045	\$ 240,203	\$ 408,501	\$ 392,000
PFE Drainage - Critical Fees	243,406	363,544	513,370	709,100
Investment Revenue	6,952	11,885	-	-
Unrealized Gain/Lost on Investment	9,292	(10,286)	-	-
Other Revenue	-	24,493	-	-
Misc Reimbursements	-	28,725	-	495,060
Sub-Total Fund 247:	\$ 396,694	\$ 658,564	\$ 921,871	\$ 1,596,160
Developmental Services Fund (248)				
<u>Licenses & Permits</u>				
Building Permits	\$ 1,062,695	\$ 2,672,562	\$ 2,680,000	\$ 2,510,000
Plumbing & Gas Permits	150,330	271,489	279,000	302,000
Electrical Permits	160,272	271,733	274,000	302,000
Occupancy Permits	61,651	97,486	126,000	100,000
Encroachment	84,409	39,095	40,000	25,000
Fire Sprinkler Building Permit	182,643	298,222	302,000	300,000
Mechanical Permits	90,735	268,542	304,000	300,000
Grading Permits	28,283	73,786	10,000	35,000
Other Permits	10,054	6,958	7,200	10,000
Conditional Use Permit	15,105	(6,500)	-	3,000
<u>Development Fees</u>				
Green Bldg Fees	1,887	1,677	1,700	1,700
Strong Motion	968	2,288	2,300	2,300
Temp Occupancy Review Fee	7,205	5,000	(5,000)	-
Fire Sprinkler Plan Check Fees	23,392	15,785	18,000	35,000
Cert. Occupancy Permits	-	-	-	-
Building Plan Check	455,679	821,143	800,000	780,000
Planning Fees	-	-	-	-
State Mandated Fee	41,706	65,589	65,000	78,000
Tentative Parcel Maps	28,000	10,500	5,000	10,000
Tentative Subdivision Maps	10,500	-	-	-
Engineering Staff Fees	274,665	265,332	265,000	250,000
technology fee	-	-	-	-
Engineering Inspection	-	-	-	-
Admin Fee - Encroachment	56,098	-	17,000	7,000
Community Development Staff Fees	1,038,316	1,584,260	1,100,000	750,000
Zoning Variance	255	364	-	-
Home Occupancy App Processing Fee	8,705	18,270	18,000	10,000
Engineering Map Check	4,000	-	-	-
Specific Devel. Plans (P.U.D.)	175	-	-	-
Developer Revenue for annexation	19,186	-	-	-
Design Review	-	42,612	40,000	30,000
Lot Line Adj.	-	-	-	-
Housing Element Grant	-	27,544	67,600	-
SB2 Planning Grant	-	-	118,800	-
Investment Revenue	143,336	144,408	-	-
Unrealized Gain/Lost on Investment	167,911	(124,643)	-	-
Gain/(Loss) on sale of asset	-	-	-	-
Misc Reimbursements	-	15,848	-	-
Wildland Fire Reimbursements	28,094	23,757	24,100	24,500
CFD 2018-1 Base Annexation Chg	-	-	-	-
CFD 2018-1 Add'l Annexation	-	-	-	-
Sub-Total Fund 248:	\$ 4,156,255	\$ 6,913,108	\$ 6,559,700	\$ 5,865,500



City of Lincoln



Fiscal Year 2022-2023 Budget Document Other Funds Revenue Comparison by Source

	Actual 2019-20	Actual 2020-21	Projected 2021-22	Budget 2022-23
State Grants (250)				
Grants	\$ -	\$ -	\$ -	\$ 178,000
Investment Revenue	-	-	-	-
Unrealized Gain/Loss on Invest	-	-	-	-
Sub-Total Fund 250:	\$ -	\$ -	\$ -	\$ 178,000
SLES-PD Grants (253)				
SLES Funding	\$ 155,948	\$ 156,121	\$ 156,000	\$ 156,000
SLEF Investment Revenue	746	1,055	-	-
Unrealized Gain/Loss on Invest	1,470	(878)	-	-
Gain/(Loss) on sale of asset	-	-	-	-
Sub-Total Fund 253:	\$ 158,164	\$ 156,298	\$ 156,000	\$ 156,000
Revitalization Loan Fund (260)				
Revitalization loan Interest	\$ -	\$ -	\$ -	\$ -
Investment Revenue	18,562	13,105	-	-
Unrealized Gain/Lost on Investment	21,196	(10,721)	-	-
Loan Repayment Revenue	-	-	-	-
Sub-Total Fund 260:	\$ 39,759	\$ 2,384	\$ -	\$ -
CDBG (261)				
Grant 13- CDBG-8950	\$ -	\$ 18,310	\$ -	\$ -
Investment Revenue	3,228	2,114	-	-
Unrealized Gain/Lost on Investment	3,668	(1,735)	-	-
Loan Repayment Revenue	-	49,579	3,000	-
Sub-Total Fund 261:	\$ 6,896	\$ 68,267	\$ 3,000	\$ -
CalHome Grants (264)				
Revitalization Loan Fund - Interest	\$ -	\$ 150,782	\$ -	\$ -
Investment Revenue	8,898	7,204	-	-
Loan Repayment Revenue	-	(6,269)	-	-
Unrealized Gain/Loss on Invest	10,144	203,735	-	-
Loan Repayment Revenue	-	-	87,900	-
Sub-Total Fund 264:	\$ 19,042	\$ 355,453	\$ 87,900	\$ -
Fed Home Grants (267)				
HOME Interest Earned	\$ 23,710	\$ 2,130	\$ -	\$ -
Investment Revenue	5,670	5,485	-	-
Unrealized Gain/Lost on Investment	6,269	(4,718)	-	-
Loan Repayment Revenue	51,925	5,774	150,000	-
Sub-Total Fund 267:	\$ 87,574	\$ 8,671	\$ 150,000	\$ -
Lighting & Landscaping (270)				
Insurance Claim Revenue	\$ -	\$ -	\$ 102,000	\$ -
L & L - Assessments	3,332,385	3,411,393	3,525,105	3,525,105
Investment Revenue	85,236	-	-	-
Unrealized Gain/Lost on Investment	109,502	-	-	-
Gain/(Loss) on sale of asset	-	-	-	-
Expense Reimbursement	11,438	35,004	9,000	9,000
CIP 351 Reimbursements	8,818	-	8,818	8,818
CIP 385 Reimbursement	-	-	-	-
transfer in from GF	789,073	494,568	500,000	762,443
transfer in from 285	-	97,879	251,672	350,000
Sub-Total Fund 270:	\$ 4,336,452	\$ 4,038,844	\$ 4,396,595	\$ 4,655,366
CFD No. 2004-1 SW Retention Basis (275)				
Assessments	\$ 214,105	\$ 222,967	\$ 238,205	\$ 239,164
Investment Revenue	56,845	43,016	-	-
Unrealized Gain/Lost on Investment	66,286	(35,617)	-	-
Sub-Total Fund 275:	\$ 337,236	\$ 230,366	\$ 238,205	\$ 239,164



City of Lincoln



Fiscal Year 2022-2023 Budget Document Other Funds Revenue Comparison by Source

	Actual 2019-20	Actual 2020-21	Projected 2021-22	Budget 2022-23
CFD No. 2004-2 Auburn Ravine (276)				
Assessments	\$ 39,258	\$ 41,061	\$ 46,424	\$ 43,070
Investment Revenue	3,128	2,483	-	-
Unrealized Gain/Lost on Investment	3,783	(2,095)	-	-
Sub-Total Fund 276:	\$ 46,169	\$ 41,449	\$ 46,424	\$ 43,070
Benefit Assessment District (277)				
Assessments	\$ 76,460	\$ 78,703	\$ 79,945	\$ 83,163
Investment Revenue	16,936	12,552	-	-
Unrealized Gain/Lost on Investment	19,776	(10,321)	-	-
Sub-Total Fund 277:	\$ 113,172	\$ 80,934	\$ 79,945	\$ 83,163
CFD 2010-1 Police & Fire (278)				
Assessments	\$ 35,529	\$ 37,131	\$ 34,760	\$ 38,691
Investment Revenue	152	70	-	-
Unrealized Gain/Lost on Investment	356	(72)	-	-
Sub-Total Fund 278:	\$ 36,037	\$ 37,129	\$ 34,760	\$ 38,691
CFD 2015 Public Safety (279)				
Investment Revenue	\$ 1,690	\$ 1,231	\$ -	\$ -
Unrealized Gain/Lost on Investment	1,983	(1,007)	-	-
Miscellaneous Revenues	22,969	-	-	-
Sub-Total Fund 279:	\$ 26,642	\$ 224	\$ -	\$ -
Low/Mod Housing Fund (283)				
Investment Revenue	\$ 34,942	\$ 24,585	\$ -	\$ -
Interfund Interest Revenue	-	(20,114)	-	-
Unrealized Gain/Loss on Invest	39,765	-	-	-
Sub-Total Fund 283	\$ 74,707	\$ 4,472	\$ -	\$ -
Successor Agency Trust former RDA (284)				
RPTTF	\$ 1,192,669	\$ 1,534,101	\$ 1,144,000	\$ 1,873,806
Investment Revenue	-	22,160	-	-
Unrealized Gain/Loss on Invest	-	(21,658)	-	-
Loan Repayment Revenue	5,768	-	-	-
Loan Repayment Revenue	-	10,648	10,100	-
Loan Repayment Rev Interest	-	8,099	7,200	-
Other Revenue	500,000	-	-	-
Sub-Total Fund 284	\$ 1,698,437	\$ 1,553,349	\$ 1,161,300	\$ 1,873,806
CFD 2018-1 Maintenance (285)				
Maintenance Assessments	\$ 406,592	\$ 672,389	\$ 1,655,973	\$ 2,100,000
Investment Revenue	4,552	6,465	-	-
Unrealized Gain/Loss on Invest	9,272	(6,075)	-	-
Other Revenue	-	18,200	-	-
Base Annexation	50,000	-	-	-
Formation Cost	360	-	-	-
Sub-Total Fund 285	\$ 470,776	\$ 690,979	\$ 1,655,973	\$ 2,100,000
CFD 2018-2 Public Safety (286)				
Assessments	\$ -	\$ -	\$ 52,418	\$ 100,000
Investment Revenue	1,180	786	-	-
Unrealized Gain/Loss on Invest	1,281	(643)	-	-
Formation Cost	-	4,775	-	-
Sub-Total Fund 286:	\$ 2,461	\$ 4,918	\$ 52,418	\$ 100,000
Oak Tree Mitigation (290)				
Oak Tree Mitigation Fees	\$ 469,950	\$ 86,055	\$ 1,645,000	\$ 85,000
Investment Revenue	39,899	29,104	-	-
Interfund Interest Revenue	7,820	7,820	-	-
Unrealized Gain/Lost on Investment	47,168	(23,892)	-	-
Sub-Total Fund 290:	\$ 564,837	\$ 99,088	\$ 1,645,000	\$ 85,000



City of Lincoln



Fiscal Year 2022-2023 Budget Document Other Funds Revenue Comparison by Source

	Actual 2019-20	Actual 2020-21	Projected 2021-22	Budget 2022-23
Federal Grants Other (298)				
Grant project reimbursements	\$ 2,704,542	\$ 1,858,806	\$ 6,157,964	\$ 1,670,464
Sub-Total Fund 298:	\$ 2,704,542	\$ 1,858,806	\$ 6,157,964	\$ 1,670,464
Redevelopment Agency Bond Proceeds (400)				
Investment Revenue	\$ 5,707	\$ 3,537	\$ -	\$ -
Unrealized Gain/Loss on Invest	5,485	(2,893)	-	-
Sub-Total Fund 400:	\$ 11,192	\$ 643	\$ -	\$ -
Capital Improvements (540)				
Public Benefit Fee Village 1	\$ -	\$ -	\$ 19,000	\$ -
CommDev Fee VLG1	-	1,372	-	-
Investment Revenue	41,245	18,100	-	-
Unrealized Gain/Loss on Invest	43,079	(14,630)	-	-
Project Reimbursement	358,838	-	-	-
transfers in from multiple	-	-	-	-
Sub-Total Fund 540:	\$ 443,162	\$ 4,841	\$ 19,000	\$ -
Capital Improvements (560)				
Investment Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	-	11,879	-	-
Sub-Total Fund 550:	\$ -	\$ 11,879	\$ -	\$ -
Lincoln Crossing Series 2018 (562)				
transfer in from agency fund	\$ -	\$ 5,121,300	\$ -	\$ -
Investment Revenue	-	39,823	-	-
Unrealized Gain/Lost on Investment	-	(42,286)	-	-
Sub-Total Fund 562:	\$ -	\$ 5,118,838	\$ -	\$ -
Twelve Bridges Series 2011 (565)				
transfer in from agency fund	\$ -	\$ 56,673	\$ 4,780,000	\$ -
Sub-Total Fund 565:	\$ -	\$ 56,673	\$ 4,780,000	\$ -
Lincoln Crossing Refunding 2007 (597)				
Other financing sources	\$ -	\$ 299,050	\$ -	\$ -
Sub-Total Fund 597:	\$ -	\$ 299,050	\$ -	\$ -
Internal Service Fund (600)				
Administration Allocation	\$ 7,366,654	\$ 3,713,490	\$ 5,805,515	\$ 7,213,781
Sub-Total Fund 600:	\$ 7,366,654	\$ 3,713,490	\$ 5,805,515	\$ 7,213,781
Vehicle/Equipment (610) - Fund eliminated in FY 2019/20				
Investment Revenue	\$ 8,119	\$ -	\$ -	\$ -
Unrealized Gain/Lost on Investment	7,372	-	-	-
Sale of Property	13,558	-	-	-
Other Revenue	13,610	-	-	-
Transfer In	24,000	-	-	-
Sub-Total Fund 610:	\$ 66,659	\$ -	\$ -	\$ -
Facility Maintenance/Replacement (620)				
Investment Revenue	\$ 9,059	\$ 6,193	\$ -	\$ -
Unrealized Gain/Lost on Investment	10,680	(5,047)	-	-
Transfer In	65,000	-	-	-
Transfer In	-	-	-	300,000
Sub-Total Fund 620:	\$ 84,739	\$ 1,146	\$ -	\$ 300,000
Technology Fund (630)				
Technology Fee	\$ -	\$ -	\$ 68,000	\$ 150,000
Investment Revenue	17,705	12,499	-	-
Unrealized Gain/Lost on Investment	20,217	(10,226)	-	-
Transfer In	-	-	600,000	324,309
Sub-Total Fund 630:	\$ 37,922	\$ 2,273	\$ 668,000	\$ 474,309
Total Special Fund Revenues:	\$ 37,851,572	\$ 45,819,508	\$ 58,886,067	\$ 58,510,179



City of Lincoln



Fiscal Year 2022-2023 Budget Document Other Funds Revenue Comparison by Source

	Actual 2019-20	Actual 2020-21	Projected 2021-22	Budget 2022-23
PROPRIETARY FUNDS				
Water Operations (710)				
Sales - Residential & Commercial	\$ 9,793,986	\$ 12,527,023	\$ 12,100,000	\$ 12,400,600
Additional capacity	-	-	-	-
Sales-Construction	283,588	257,965	150,000	150,000
UB Processing Fees	48,102	92,480	102,000	95,000
Construction Meter Processing	5,503	13,737	5,000	5,000
Construction Water - Minimum	10,381	11,234	5,600	7,000
Water Connection Fee	-	22,500	22,000	22,000
Construction Water - Monthly Rental	25,530	-	-	-
Reconnection Charges	104,649	5,150	7,100	7,500
Collection Fees	242	-	-	-
Investment revenue	81,678	91,245	-	-
Unrealized Gain/Lost on Investment	101,669	(75,437)	-	-
Gain/(loss) on sale of asset	10,428	953	-	-
Misc. Revenue	1,916,984	5,934	4,500	5,000
WPUSD Share City Hall Water	2,490	2,691	2,500	2,000
Sub-Total Fund 710:	\$ 12,385,230	\$ 12,955,475	\$ 12,398,700	\$ 12,694,100
Water Capital Replacement (711)				
Prop 84 Drought Grant RWA	\$ 11,338	\$ -	\$ -	\$ -
Capacity Charge	3,600,193	1,935,670	224,400	225,000
Investment Revenue	248,311	151,925	-	-
Unrealized Gain/Loss on Invest	255,668	(126,423)	-	-
Miscellaneous Revenue	2,896	-	-	-
Transfer In	-	1,933,451	4,000,000	4,200,000
Sub-Total Fund 711:	\$ 4,118,406	\$ 3,894,623	\$ 4,224,400	\$ 4,425,000
PFE Water - Non Operations (715)				
PFE Non-Critical	\$ 807,181	\$ 2,383,386	\$ 3,264,652	\$ 4,776,000
PFE Critical	14,646	28,599	31,845	33,800
Meter Fees	202,426	348,214	334,734	535,000
Install charge	43,269	80,053	80,000	80,000
Investment Revenue	134,799	56,914	-	-
Unrealized Gain/Loss on Invest	154,753	(46,806)	-	-
Other Revenue	-	245	-	-
Miscellaneous reimbursements	-	101,802	-	-
Project reimbursement	-	87,532	-	-
Sub-Total Fund 715:	\$ 1,357,074	\$ 3,039,939	\$ 3,711,231	\$ 5,424,800
Wastewater - Operations (720)				
Operations	\$ 8,278,955	\$ 8,509,079	\$ 8,600,000	\$ 8,615,600
Placer County reimbursement	3,332,299	2,580,233	1,500,000	2,400,000
Reclaimed	24,236	33,552	24,632	25,000
Reclaimed	26,310	28,093	25,500	26,000
Reclaimed	54,037	52,390	48,600	49,000
Collection Fees	122	-	-	-
Investment Revenue	109,970	115,238	-	-
Unrealized Gain/Lost on Investment	131,464	(99,531)	-	-
Gain/(loss) on sale of asset	16,188	12,144	-	-
Rents & Concessions	72,720	72,090	72,090	72,100
Other Revenue	-	3,402	-	-
Misc Reimbursements	126,258	-	-	-
WPUSD Share City Hall	23,364	542	10,300	-
Transfer In	572	1,760,870	650	650
Sub-Total Fund 720:	\$ 12,196,495	\$ 13,068,103	\$ 10,281,772	\$ 11,188,350



City of Lincoln



Fiscal Year 2022-2023 Budget Document Other Funds Revenue Comparison by Source

	Actual 2019-20	Actual 2020-21	Projected 2021-22	Budget 2022-23
Wastewater - Cap Replacement (721)				
Investment Revenue	\$ 160,428	\$ 73,289	\$ -	\$ -
Unrealized Gain/Lost on Investment	164,585	(57,889)	-	-
Other Revenue	7,517	-	-	-
Transfer In	10,325	77,990	-	-
Sub-Total Fund 721:	\$ 342,855	\$ 93,389	\$ -	\$ -
PFE Wastewater - Non Operations (725)				
PFE - Non Critical Fees	\$ 407,804	\$ 1,583,145	\$ 3,500,000	\$ 3,649,935
PFE - Critical Fees	1,862	(346)	-	-
RWA Grant	264	-	-	452,206
Investment Revenue	96,526	77,460	-	-
Unrealized Gain/Lost on Investment	110,677	(64,914)	-	-
Misc Reimbursements	-	1,106,171	-	-
Project reimbursement	-	103,100	-	-
Zone of Benefit Fee	-	144,681	300,000	327,714
Sub-Total Fund 725:	\$ 617,133	\$ 2,949,296	\$ 3,800,000	\$ 4,429,855
Solid Waste - Operations (730)				
CalPERS Retiree Drug Subsidy	\$ -	\$ -	\$ -	\$ -
Hauler Franchise Fees	-	-	-	-
Insurance Claim Revenue	15,012	51,161	-	-
Grant Revenue	12,193	12,125	12,125	12,125
Plan Check	-	1,018	-	-
Collection	7,001,223	7,239,418	7,500,000	7,519,300
Bin Leases	117,298	121,278	124,000	125,000
Surcharge	-	-	-	-
Container Fee	2,140	3,306	3,600	3,500
Penalties & Service Charges	2,425	3,655	2,800	2,800
Collection Fees	122	-	-	-
Investment Revenue	142,545	108,533	-	-
Unrealized Gain/Lost on Investment	170,626	(87,749)	-	-
Gain/(loss) on sale of asset	1,627	42,245	-	-
Recycling Revenue	12,611	26,568	47,400	47,000
Misc. Revenues	156,389	-	-	-
Misc. Reimbursements	-	-	-	-
Reimbursement - Closed Landfill	-	27,060	100,500	-
WPUSD Share City Hall	3,667	3,146	3,100	3,100
Transfer In	-	-	-	-
Sub-Total Fund 730:	\$ 7,637,878	\$ 7,551,764	\$ 7,793,525	\$ 7,712,825
Solid Waste - Cap Replacement (731)				
Investment Revenue	\$ 42,617	\$ 31,065	\$ -	\$ -
Unrealized Gain/Lost on Investment	49,219	(29,580)	-	-
Gain/(loss) on sale of asset	-	-	-	-
Transfer In	-	3,100,000	-	-
Sub-Total Fund 731:	\$ 91,836	\$ 3,101,485	\$ -	\$ -
PFE Solid Waste - Non Operations (735)				
Container Fees	\$ 37,125	\$ 66,980	\$ 66,080	\$ 87,000
PFE Fees	326,457	599,815	590,374	798,000
Investment Revenue	42,586	36,367	-	-
Interfund Loan Interest	6,238	6,277	-	-
Unrealized Gain/Lost on Investment	50,246	(30,323)	-	-
Sale of Property	(34,400)	(139,799)	-	-
Sub-Total Fund 735:	\$ 428,253	\$ 539,317	\$ 656,454	\$ 885,000



City of Lincoln



Fiscal Year 2022-2023 Budget Document Other Funds Revenue Comparison by Source

	Actual 2019-20	Actual 2020-21	Projected 2021-22	Budget 2022-23
Transit (740)				
Transit - SB 325 Art. 4	\$ 1,261,940	\$ 268,916	\$ 341,617	\$ -
Prop 1B 2015/16	-	-	-	-
Grant Revenue	54,917	-	-	-
Grant Revenue	-	-	-	-
STA - State Transit Assistance	327,478	190,599	390,809	356,662
Fare Box	553	63	50	-
Investment Revenue	(4,224)	15,111	-	-
Unrealized Gain/Lost on Investment	(158)	(15,012)	-	-
Misc. Revenue	539	-	-	-
Sub-Total Fund 740:	\$ 1,641,044	\$ 459,677	\$ 732,476	\$ 356,662
Federal Transit Grant (745)				
Investment Revenue	\$ 4	\$ -	\$ -	\$ -
Unrealized Gain/Lost on Investment	2	-	-	-
Sub-Total Fund 745:	\$ 6	\$ -	\$ -	\$ -
Airport (750)				
Property Tax	\$ 34,547	\$ 37,807	\$ 58,773	\$ 60,536
Prior Property Tax	438	177	-	-
CARES Revenue	\$ 69,000	\$ -	\$ -	\$ -
Lease Revenue	218,316	226,259	238,000	239,000
Fuel Sales	\$ 808,982	\$ 792,875	\$ 878,169	\$ 880,000
Rents/Tiedowns/Leases	370,109	402,633	425,400	426,000
Penalties & Service Charges	\$ 5,531	\$ 4,570	\$ 6,075	\$ 6,000
Investment Revenue	2,489	3,668	-	-
Unrealized Gain/Loss on Invest	\$ 3,569	\$ (3,784)	\$ -	\$ -
Gain/(Loss) on sale of asset	-	-	-	-
CalTrans Division of Aeronautics Grant	\$ -	\$ -	\$ -	\$ 5,400
Rents - Airport Property	51,779	46,999	48,800	49,000
Misc. Revenue	\$ 8,721	\$ 5,461	\$ 9,800	\$ 4,700
Sub-Total Fund 750:	\$ 1,573,480	\$ 1,516,665	\$ 1,665,017	\$ 1,670,636
Federal Aviation Grant (755)				
Grants	\$ 70,457	\$ 36,489	\$ 878,545	\$ 108,000
Sub-Total Fund 755:	\$ 70,457	\$ 36,489	\$ 878,545	\$ 108,000
Total Proprietary Fund Revenues:	\$ 42,460,147	\$ 49,206,224	\$ 46,142,120	\$ 48,895,228
TOTAL SPECIAL & PROPRIETARY REVENUES:	\$ 80,311,720	\$ 95,025,731	\$ 105,028,187	\$ 107,405,407

Does not include Fiduciary Funds



Fund Descriptions

GOVERNMENTAL FUNDS

General Fund

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

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

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

Special Revenue Funds

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

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

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

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

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

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

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

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



Fund Descriptions

GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Project Funds

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

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

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

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



Fund Descriptions

PROPRIETARY FUNDS

Internal Service Funds

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

Vehicle/Equipment Replacement Fund 610 - Accounts for the City's vehicle and equipment replacement program which provides services to other departments on a cost reimbursement basis.

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

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

Enterprise Funds

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

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

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

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.



Fund Descriptions

FIDUCIARY FUNDS

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.

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

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

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

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

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



City of Lincoln
Fiscal Year 2022-2023 Budget Document
All Funds Expense Comparison By Fund Type



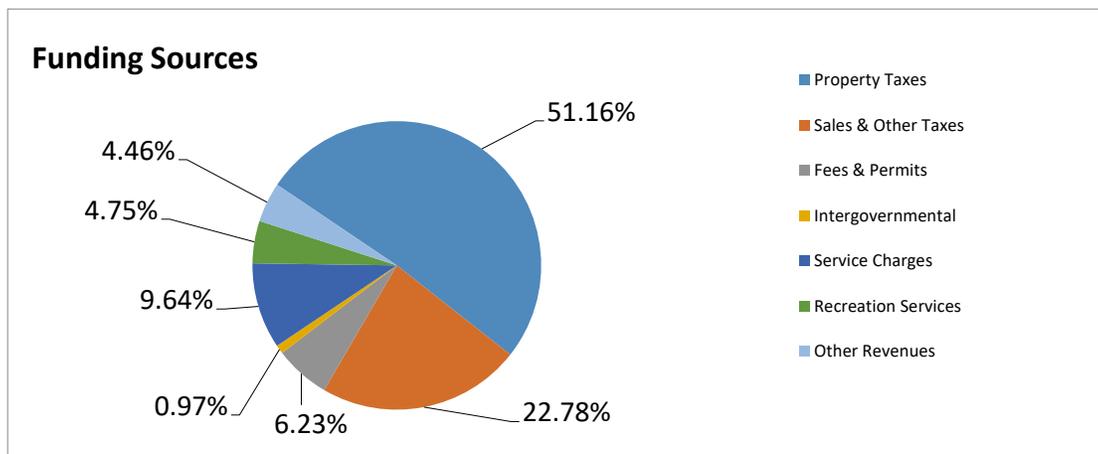
Fund Name	Fund No.	Actual 2020-21	Projected 2021-22	Budget 2022-23
Governmental Funds				
General Fund	100	19,654,816	24,860,883	26,714,893
Public Safety Tax Share	101	\$ -	\$ 564,987	\$ 979,671
Standard Allowance Fund	102	-	-	965,630
Park-In-Lieu	215	\$ 68,021	\$ 809	\$ 600
Streets - Gas Tax/Congestion Relief	221	2,014,021	2,889,657	2,547,000
Streets - TDA	223	\$ 2,193,305	\$ 2,892,138	\$ 5,205,482
Source Water Connection	225	2,587,930	4,237,939	4,220,000
Supplemental Fees (GF Sub-Fund)	236	\$ 465,615	\$ 616,973	\$ 591,473
ARPA Federal Assistance Fund	237	-	4,500	2,000
PFE - Transportation	240	\$ 1,116,892	\$ 6,935,122	\$ 4,200
PFE - Community Services - Police	241	668,843	987,562	465,900
PFE - Community Services - Fire	242	\$ 26,383	\$ 28,917	\$ 26,190
PFE - Community Services - Admin.	243	593	68,767	405,680
PFE - Community Services - Library	244	\$ 157,770	\$ 147,492	\$ 296,918
Park Tax on New Development	245	35,817	57,640	356,320
PFE - Community Services - Parks	246	\$ 4,728	\$ 682,562	\$ 1,723,300
PFE - Drainage	247	13,073	500	500
Development Services	248	\$ 2,830,809	\$ 3,324,740	\$ 4,891,624
State Grants	250	-	-	178,000
SLES Grant	253	\$ 182,712	\$ 192,785	\$ 153,272
Revitalization Loan Program	260	501	500	500
98 STBG - 1250 / Prog Inc.	261	\$ 10,025	\$ 24,253	\$ 30,100
Housing Survey Grant Funds	264	4,219	5,100	5,100
Home - FTHB	267	\$ 4,154	\$ 5,050	\$ 5,050
Landscape and Lighting District	270	3,105,836	4,114,785	4,887,419
CFD No. 2004-1 Storm Water Ret. Basin	275	\$ 14,731	\$ 291,707	\$ 2,334,679
CFD No. 2004-2 Aub. Rav./McBean Pk.	276	35,049	41,830	70,086
Benefit Assessment District (BAD)	277	\$ 87,102	\$ 13,424	\$ 7,072
CFD No. 2010-1 Police and Fire	278	37,193	29,592	28,884
CFD No. 2015 Public Safety	279	\$ 47	\$ 23	\$ 23
Successor Low/Mod Housing	283	941	1,000	1,000
CFD No. 2018 Maintenance	285	\$ 144,088	\$ 346,924	\$ 672,977
CFD No. 2018-2 Public Safety	286	3,509	10,300	12,535
Oak Tree Mitigation	290	\$ 5,257	\$ 773,349	\$ 191,200
Federal Grant Fund	298	1,789,360	6,571,601	1,670,464
2004 Excess Bond Proceeds	400	\$ 135	\$ 150	\$ 150
Capital Improvements	540	42,460	653,661	145,780
		\$ 17,651,119	\$ 61,377,222	\$ 59,791,672
Proprietary Funds				
General Administrative Costs	600	4,903,282	6,565,278	7,213,781
Facility Maintenance/Replacement	620	\$ 9,816	\$ 171,260	\$ 205,774
Technology Fund	630	478	504,600	500,600
Water - Operations	710	\$ 12,769,605	\$ 13,838,315	\$ 15,102,704
Water - Capital Replacement	711	2,660,603	10,876,261	7,395,955
PFE - Water Non-Operations	715	\$ 1,956,629	\$ 846,313	\$ 753,419
Wastewater - Operations	720	9,620,888	11,007,922	12,898,934
Wastewater - Capital Replacement	721	\$ 1,440,593	\$ 2,333,799	\$ 1,107,400
PFE - Wastewater Non-Operations	725	30,163	6,523,868	18,410
Solid Waste - Operations	730	\$ 8,849,286	\$ 6,807,332	\$ 9,082,690
Solid Waste - Capital Replacement	731	1,075,876	345,467	1,112,000
PFE - Community Services - Solid Waste	735	\$ 64,331	\$ 1,291,006	\$ 128,205
Transit - Operations	740	397,540	782,876	614,633
Airport - Operations	750	\$ 1,220,133	\$ 1,543,732	\$ 1,546,464
Federal Grant Fund - Airport	755	57,621	878,545	108,100
		\$ 45,056,844	\$ 64,316,574	\$ 57,789,669
Fiduciary Funds				
RDA Successor Trust Fund	284	1,528,819	1,836,285	1,822,306
		\$ 1,528,819	\$ 1,836,285	\$ 1,822,306
Total All Funds:		\$ 83,891,598	\$ 127,530,081	\$ 119,403,647



GENERAL FUND - 100 Fund

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

Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Property Taxes	11,893,785	11,903,720	12,508,199
Sales & Other Taxes	5,102,939	5,500,000	5,570,000
Fees & Permits	1,577,978	1,498,605	1,522,000
Intergovernmental	747,768	140,300	238,000
Service Charges	2,506,143	2,346,520	2,356,155
Recreation Services	749,668	945,100	1,162,000
Other Revenues	1,524,957	1,745,475	1,090,646
Total	\$ 24,103,238	\$ 24,079,720	\$ 24,447,000





GENERAL FUND - 100 Fund

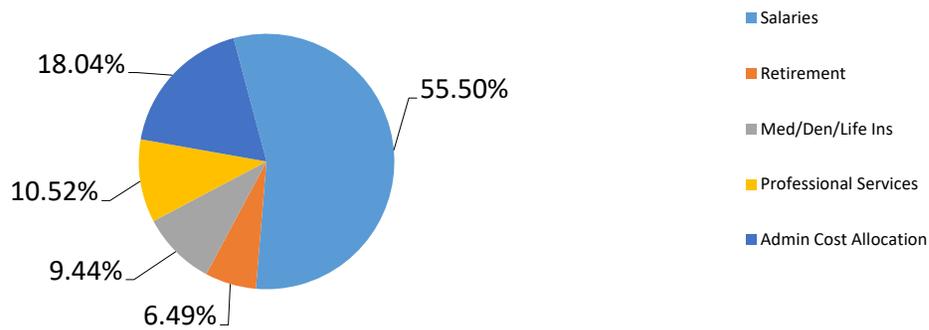
Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Salaries	8,915,374	9,197,073	9,532,547
Retirement	1,038,518	1,052,696	1,115,513
Pension Obligation	821,248	962,799	1,105,595
Workers Comp	346,929	592,068	388,390
OPEB Unfunded Liability	224,027	438,066	576,157
Med/Den/Life Ins	1,346,794	1,440,044	1,622,088
SUI	20,892	30,856	17,549
FICA	609,519	649,306	608,963
Materials & Supplies	425,530	625,050	945,010
Insurance	455,470	423,089	673,496
Credit Card Fees	7,068	10,908	16,564
Collections	8,276	9,400	17,000
Fuel	107,568	126,726	153,010
Clothing	48,750	49,586	86,223
Advertising	34,266	17,450	37,065
Communications	161,834	211,540	167,433
Equipment Maintenance	113	1,000	2,588
Building Maintenance	1,602	2,000	4,929
Utilities	383,377	388,990	356,200
Municipal Utilities	89,325	77,651	81,000
Lease Expense	3,678	3,548	500
Sales Tax Incentive	3,957	-	-
Professional Services	945,262	1,466,226	1,807,385
Citation Admin Fee	-	2,000	6,540
County Collection Fee	128,317	132,389	132,417
Booking Fees	-	-	25,000
Membership/Dues	67,374	110,358	118,432
Training/Travel/Conf/Mtgs	31,126	91,700	117,490
Regulatory Fees	25,261	24,600	31,860
Special Events	21,609	30,000	67,500
Community Programs	-	2,500	7,500
Admin Cost Allocation	1,751,979	2,238,056	3,098,077
Capital Lease	248,819	296,381	293,458



GENERAL FUND - 100 Fund

Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Transfer Out to Fund 101	-	711,997	-
Transfer Out to Fund 270	494,598	762,443	762,443
Transfer Out to Fund 620	-	-	300,000
Transfer Out to Fund 630	-	-	324,300
Transfers to GF Operating Reserve	318,156	1,014,599	134,423
Transfer to Capital Reserves	269,605	300,000	300,000
Debt Service	298,595	628,292	572,972
Mayors Cup	-	15,670	14,376
Capital Outlay	-	723,326	1,091,300
Renewals/Warranties	-	500	1,600
Total	\$ 19,654,816	\$ 24,860,883	\$ 26,714,893

Top 5 Uses



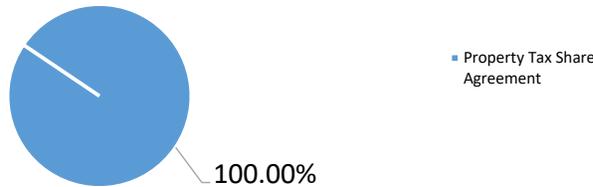


PUBLIC SAFETY TAX SHARE - 101

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.

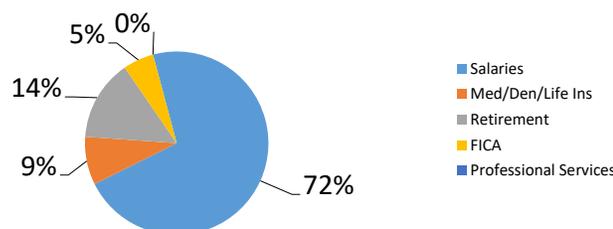
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Property Tax Share Agreement	-	998,642	1,048,574
Transfer In	-	711,997	-
Investment Revenue	-	-	-
Total	\$ -	\$ 1,710,639	\$ 1,048,574

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Salaries	-	286,167	639,104
Retirement	-	10,097	75,558
Workers Comp	-	2,614	24,783
OPEB Unfunded Liability	-	-	22,776
Med/Den/Life Ins	-	43,008	127,233
SUI	-	1,260	1,449
FICA	-	13,938	48,280
Fuel	-	2,000	4,000
Insurance	-	7,221	-
Communications	-	800	1,968
Professional Services	-	24,400	25,020
Clothing	-	4,000	9,500
Capital Outlay	-	169,482	-
Total	\$ -	\$ 564,987	\$ 979,671

Top 5 Uses



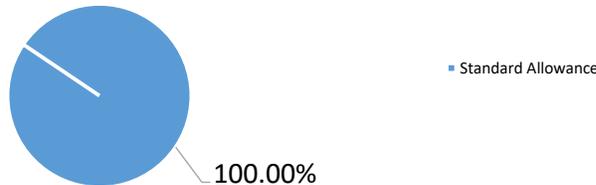


STANDARD ALLOWANCE FUND - 102

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

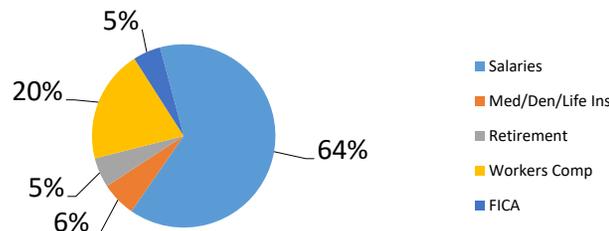
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Standard Allowance	-	5,774,203	5,774,203
Transfer In	-	-	-
Investment Revenue	-	-	-
Total	\$ -	\$ 5,774,203	\$ 5,774,203

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Salaries	-	-	615,242
Retirement	-	-	59,056
Workers Comp	-	-	50,696
Med/Den/Life Ins	-	-	191,869
SUI	-	-	1,701
FICA	-	-	47,066
Total	\$ -	\$ -	\$ 965,630

Top 5 Uses



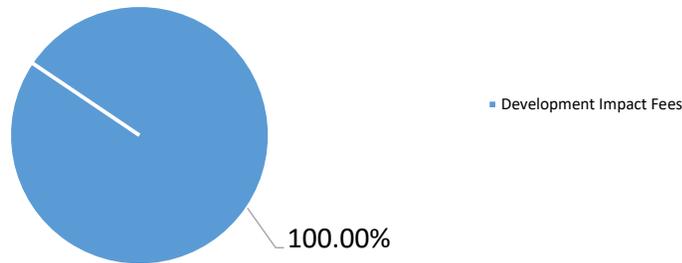


SPECIAL REVENUE FUNDS - PARK IN-LIEU - 215

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.

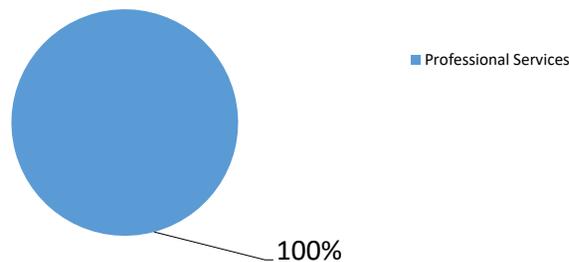
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Development Impact Fees	9,984	6,000	15,360
Investment Revenue	2,930	-	-
Total	\$ 12,914	\$ 6,000	\$ 15,360

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Insurance	209	209	-
Professional Services	575	600	600
Capital Outlay	67,237	-	-
Total	\$ 68,021	\$ 809	\$ 600

Top 5 Uses



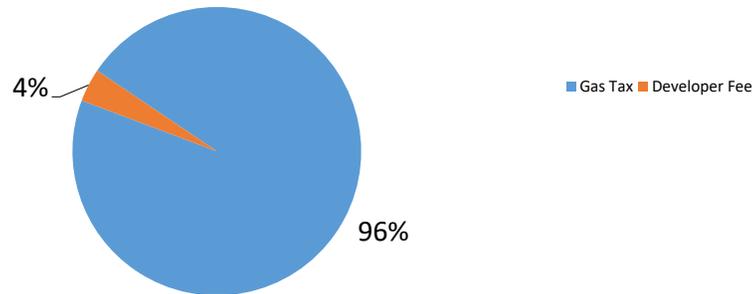


SPECIAL REVENUE FUNDS - STREETS GAS TAX/CONGESTION RELIEF - 221

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 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Gas Tax	2,001,177	2,344,637	2,586,162
Miscellaneous Revenue	40	-	-
Investment Revenue	5,701	-	-
Developer Fee	37,700	100,000	100,000
Total	\$ 2,044,618	\$ 2,444,637	\$ 2,686,162

Funding Sources

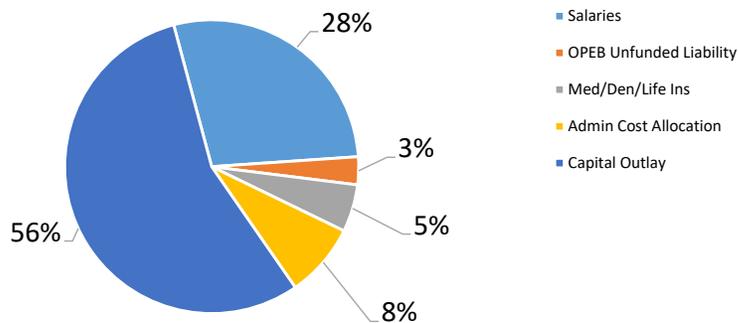




SPECIAL REVENUE FUNDS - STREETS GAS TAX/CONGESTION RELIEF - 221

Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Salaries	410,195	475,842	619,431
Retirement	27,417	30,251	35,750
Pension Obligation	46,966	55,581	64,056
Workers Comp	27,180	45,929	55,119
OPEB Unfunded Liability	19,734	43,350	67,569
Med/Den/Life Ins	80,403	87,803	115,139
SUI	1,555	1,659	1,869
FICA	30,218	34,748	42,938
Insurance	24,845	38,223	38,924
Materials & Supplies	33,489	77,300	43,300
Fuel	1,738	2,108	2,560
Clothing	217	30	-
Communications	205	300	-
Equipment Maintenance	46		1,061
Building Maintenance	657	1,000	2,020
Professional Services	6,071	18,655	17,260
Membership/Dues	747	836	1,435
Training/Travel/Conf/Mtgs	-	250	600
Regulatory Fees	418	500	1,000
Admin Cost Allocation	76,164	97,249	180,121
Debt Service	25,133	26,736	33,312
Capital Outlay	1,200,623	1,851,307	1,223,536
Total	\$ 2,014,021	\$ 2,889,657	\$ 2,547,000

Top 5 Uses



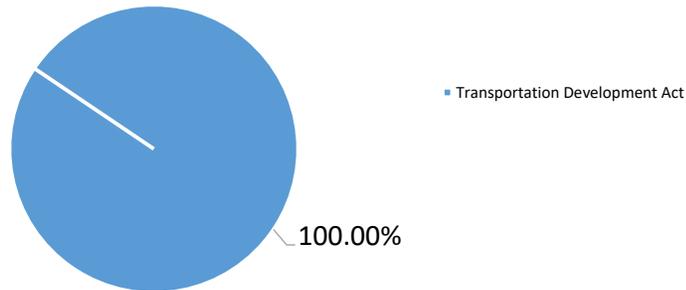


SPECIAL REVENUE FUNDS - STREETS – TDA - 223

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 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Transportation Development Act	1,247,115	4,135,819	3,426,206
Insurance Claim	10,217	-	-
Miscellaneous Revenue	5,500	-	-
Grant Revenue	-	37,000	-
Investment Revenue	33,095	-	-
Total	\$ 1,295,927	\$ 4,172,819	\$ 3,426,206

Funding Sources

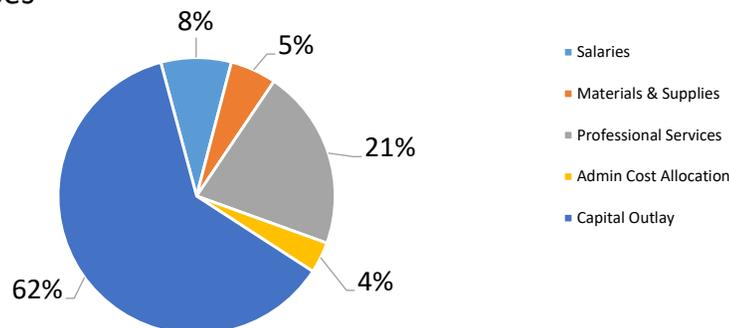




SPECIAL REVENUE FUNDS - STREETS – TDA - 223

Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Salaries	264,710	321,750	374,530
Retirement	20,413	22,263	24,723
Pension Obligation	34,686	37,150	44,349
Workers Comp	9,352	17,589	12,696
OPEB Unfunded Liability	9,290	19,132	22,095
Med/Den/Life Ins	81,494	112,864	109,513
SUI	670	769	663
FICA	18,727	21,946	25,838
Insurance	20,263	44,519	35,810
Materials & Supplies	135,093	209,654	245,340
Fuel	39,634	49,026	55,400
Clothing	5,930	6,924	12,246
Advertising	-	-	2,000
Communications	9,402	10,300	11,069
Equipment Maintenance	14	-	318
Building Maintenance	197	-	605
Utilities	112,561	107,841	110,000
Municipal Utilities	1,665	1,560	1,560
Professional Services	654,998	789,850	959,893
Renewals & Warranties	9,625	10,000	12,500
Membership/Dues	5,161	8,352	8,874
Training/Travel/Conf/Mtgs	140	6,550	19,833
Regulatory Fees	15,368	81,000	82,332
Disposal Fees	12,637	26,400	28,462
Admin Cost Allocation	65,584	89,084	165,711
Debt Service	75,903	26,736	30,648
Capital Outlay	589,788	870,879	2,808,474
Total	\$ 2,193,305	\$ 2,892,138	\$ 5,205,482

Top 5 Uses



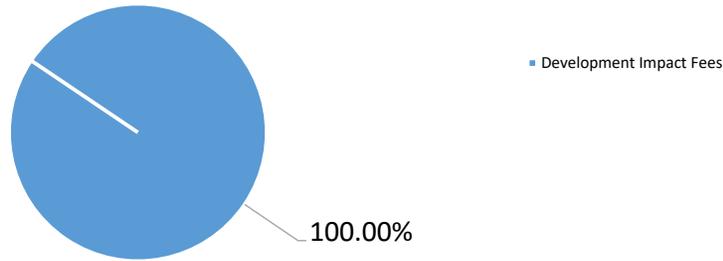


SPECIAL REVENUE FUNDS - SOURCE WATER CONNECTION FUND - 225

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.

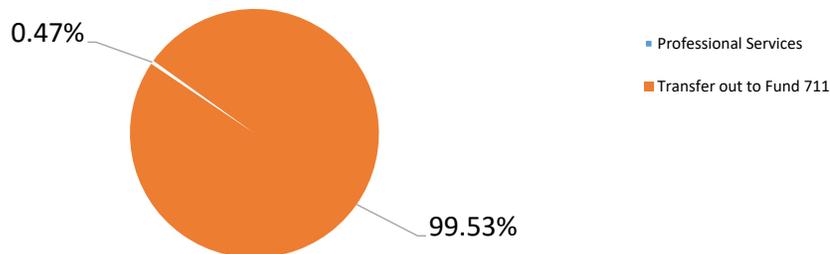
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Development Impact Fees	6,441,788	7,625,245	9,420,000
Project Reimbursement	159,573	-	-
Investment Revenue	722,688	-	-
Total	\$ 7,324,049	\$ 7,625,245	\$ 9,420,000

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Professional Services	18,785	20,000	20,000
Transfer out to Fund 711	1,933,451	4,000,000	4,200,000
Capital Outlay	635,694	217,939	-
Total	\$ 2,587,930	\$ 4,237,939	\$ 4,220,000

Top 5 Uses



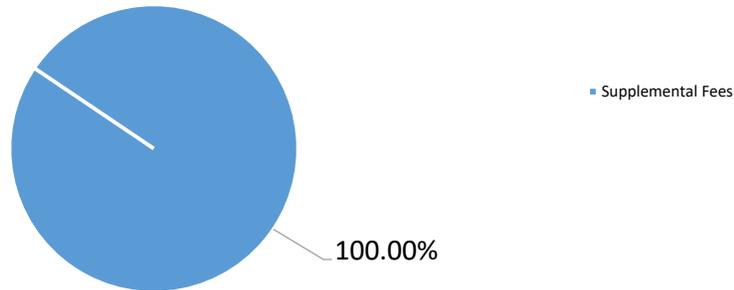


SPECIAL REVENUE FUNDS - SUPPLEMENTAL FEES FUND - 236

Accounts for supplemental development fees.

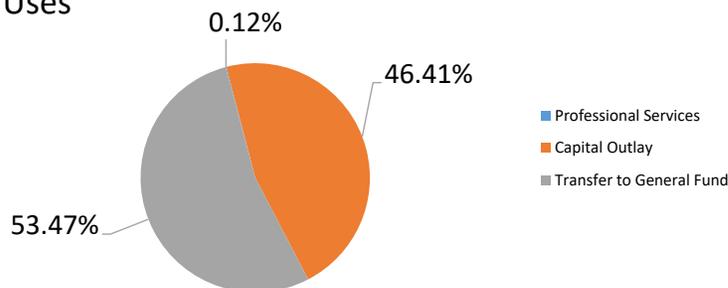
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Supplemental Fees	327,826	478,640	417,200
Investment Revenue	4,425	-	-
Total	\$ 332,251	\$ 478,640	\$ 417,200

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Professional Services	801	700	700
Capital Outlay	-	-	274,500
Transfer to General Fund	464,814	616,273	316,273
Total	\$ 465,615	\$ 616,973	\$ 591,473

Top 5 Uses





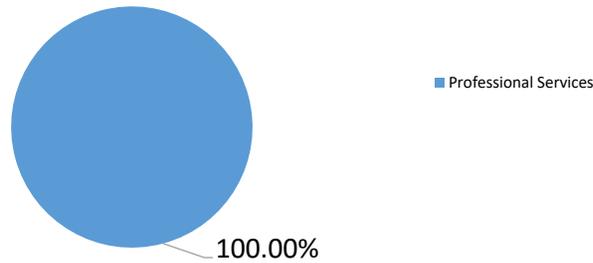
SPECIAL REVENUE FUNDS - ARPA FEDERAL ASSISTANCE FUND - 237

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

Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
ARPA Federal Assistance	-	-	-
Investment Revenue	-	-	-
Total	\$ -	\$ -	\$ -

Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Professional Services	-	2,000	2,000
Community Programs	-	2,500	-
Total	\$ -	\$ 4,500	\$ 2,000

Top 5 Uses



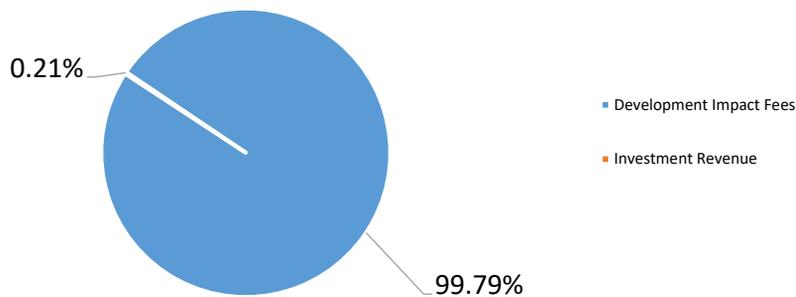


SPECIAL REVENUE FUNDS - PFE – TRANSPORTATION - 240

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

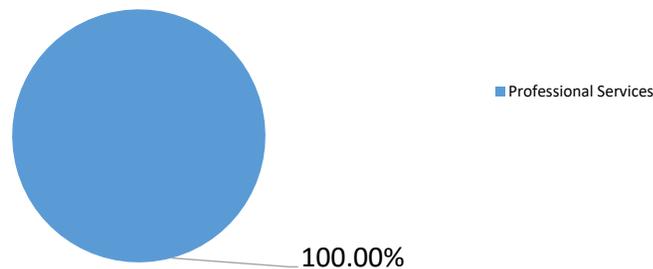
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Development Impact Fees	2,014,659	2,395,892	2,829,500
Investment Revenue	24,780	6,000	6,000
Capital Contribution - Fund 865	1,401,034	-	-
Other Revenues	188,420	-	-
Total	\$ 3,628,893	\$ 2,401,892	\$ 2,835,500

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Insurance	16,891	1,659	-
Professional Services	3,963	4,200	4,200
Capital Outlay	1,096,038	6,929,263	-
Total	\$ 1,116,892	\$ 6,935,122	\$ 4,200

Top 5 Uses



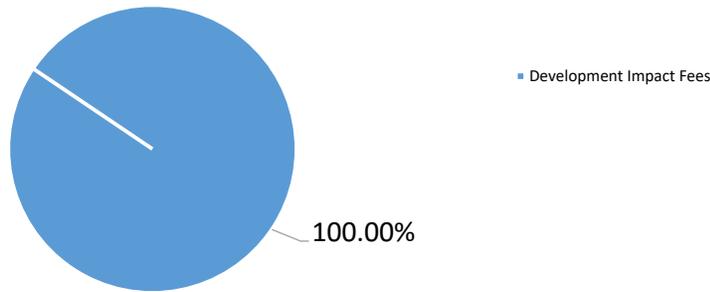


SPECIAL REVENUE FUNDS - PFE – COMMUNITY SERVICES POLICE - 241

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.

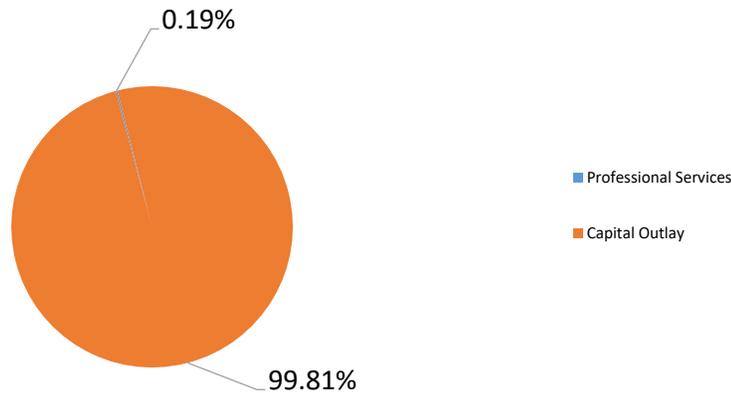
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Development Impact Fees	849,005	896,185	1,093,000
Investment Revenue	3,831	-	-
Total	\$ 852,836	\$ 896,185	\$ 1,093,000

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Professional Services	886	900	900
Capital Outlay	667,957	986,662	465,000
Total	\$ 668,843	\$ 987,562	\$ 465,900

Top 5 Uses



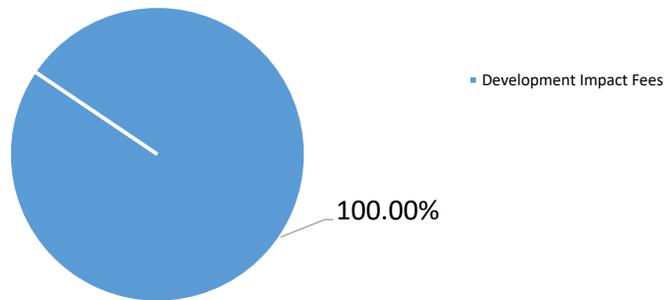


SPECIAL REVENUE FUNDS - PFE – COMMUNITY SERVICES FIRE - 242

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

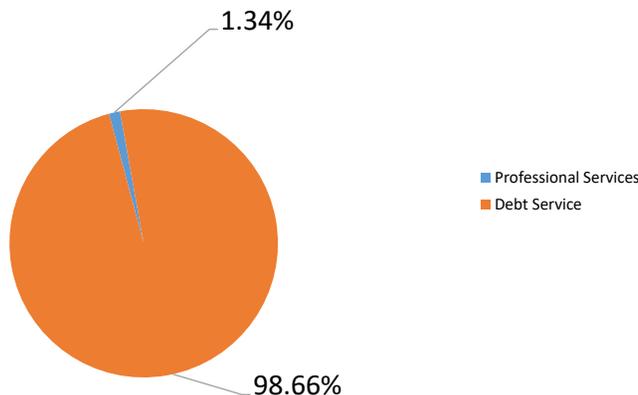
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Development Impact Fees	286,960	586,071	484,000
Investment Revenue	1,229	-	-
Total	\$ 288,189	\$ 586,071	\$ 484,000

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Insurance	227	2,727	-
Professional Services	316	350	350
Debt Service	25,840	25,840	25,840
Total	\$ 26,383	\$ 28,917	\$ 26,190

Top 5 Uses



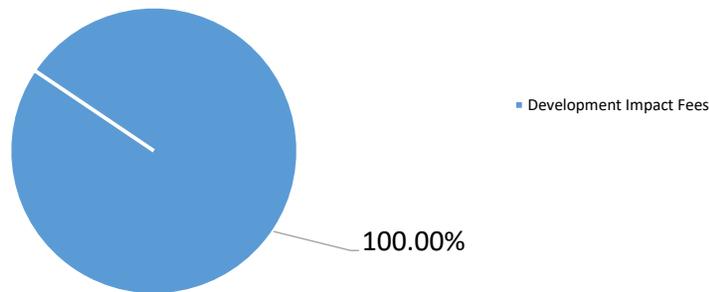


SPECIAL REVENUE FUNDS - PFE – COMMUNITY SERVICES ADMINISTRATION - 243

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

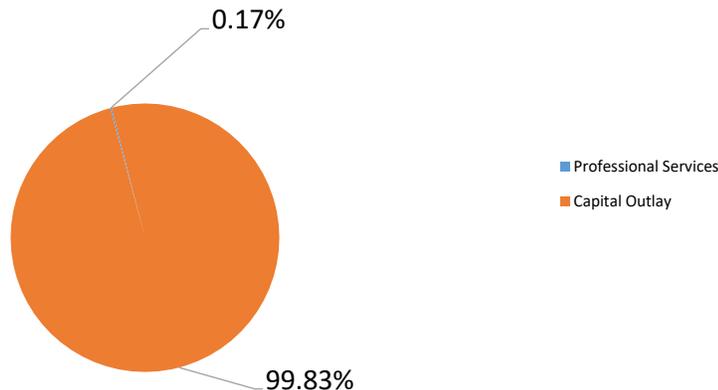
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Development Impact Fees	734,495	912,658	967,500
Investment Revenue	2,074	-	-
Total	\$ 736,569	\$ 912,658	\$ 967,500

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Professional Services	593	680	680
Capital Outlay	-	68,087	405,000
Total	\$ 593	\$ 68,767	\$ 405,680

Top 5 Uses





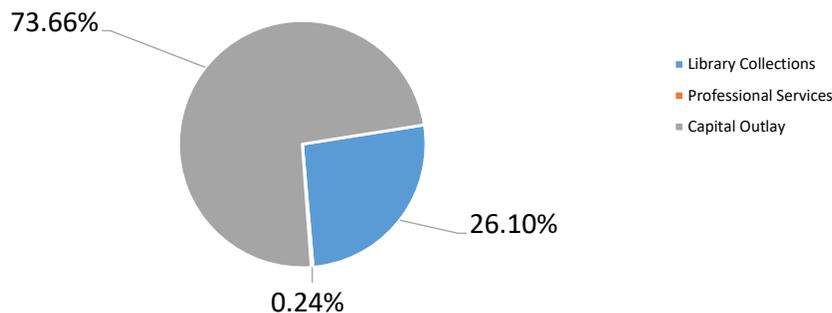
SPECIAL REVENUE FUNDS - PFE – COMMUNITY SERVICES LIBRARY - 244

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

Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Investment Revenue	3,195	-	-
Total	\$ 3,195	\$ -	\$ -

Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Insurance	22	1,826	-
Library Collections	71,716	76,870	77,500
Professional Services	633	710	710
Capital Outlay	85,399	68,086	218,708
Total	\$ 157,770	\$ 147,492	\$ 296,918

Top 5 Uses



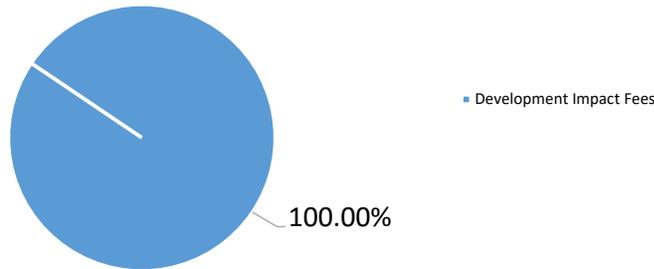


SPECIAL REVENUE FUNDS - PARK AND RECREATION TAX - 245

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.

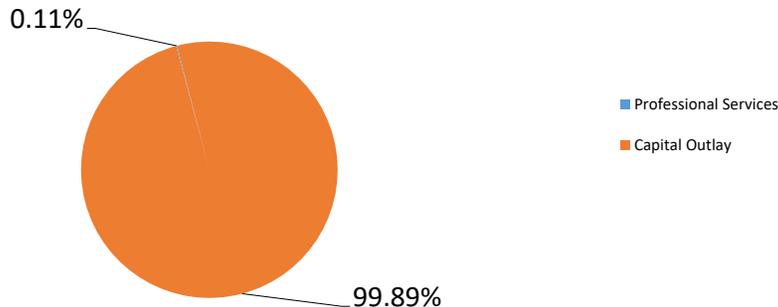
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Development Impact Fees	230,111	229,928	267,000
Investment Revenue	1,307	-	-
Total	\$ 231,418	\$ 229,928	\$ 267,000

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Professional Services	86	389	389
Insurance	333	1,164	-
Capital Outlay	35,398	56,087	355,931
Total	\$ 35,817	\$ 57,640	\$ 356,320

Top 5 Uses



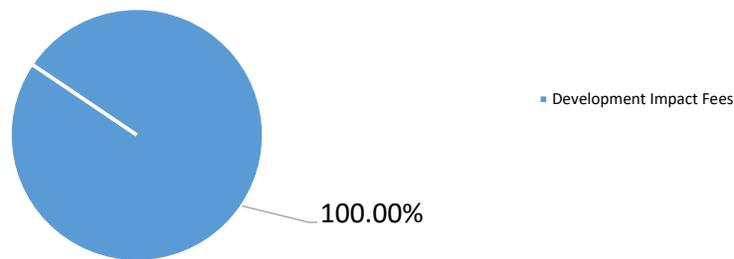


SPECIAL REVENUE FUNDS - PFE – COMMUNITY SERVICES PARKS - 246

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

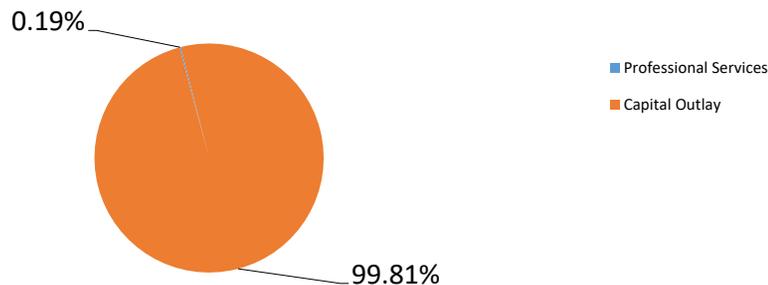
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Development Impact Fees	2,762,660	2,736,782	3,403,000
Development Agreement Fees	283,286	65,000	-
Investment Revenue	10,568	-	-
Total	\$ 3,056,514	\$ 2,801,782	\$ 3,403,000

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Insurance	780	8,076	-
Professional Services	2,884	3,300	3,300
Capital Outlay	1,064	671,186	1,720,000
Total	\$ 4,728	\$ 682,562	\$ 1,723,300

Top 5 Uses



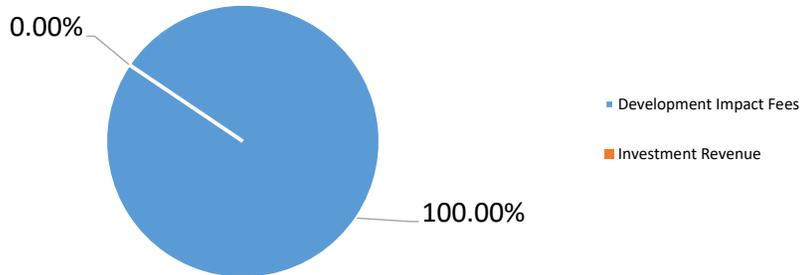


SPECIAL REVENUE FUNDS - PFE – DRAINAGE - 247

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

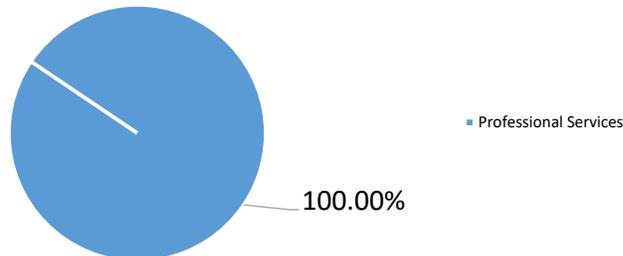
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Development Impact Fees	603,747	921,871	1,101,100
Investment Revenue	1,599	-	-
Other Revenues	53,218	-	495,060
Total	\$ 658,564	\$ 921,871	\$ 1,596,160

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Taxes	-	-	-
Interfund loan interest	12,617	-	-
Professional Services	456	500	500
Total	\$ 13,073	\$ 500	\$ 500

Top 5 Uses



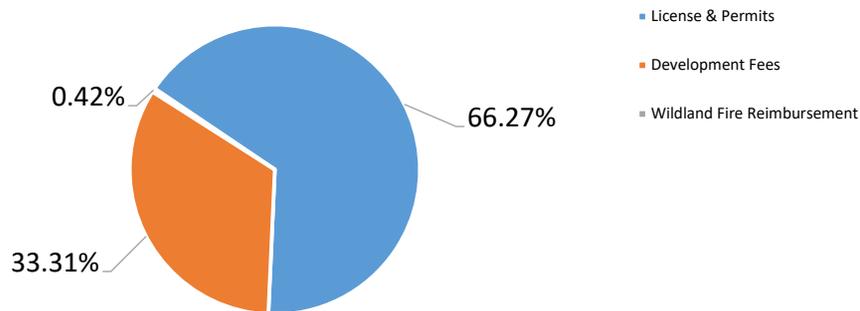


SPECIAL REVENUE FUNDS - DEVELOPMENT SERVICES - 248

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 20-21	Projected FY 21-22	Adopted Budget FY 22-23
License & Permits	3,993,374	4,022,200	3,887,000
Development Fees	2,860,364	2,310,000	1,954,000
Wildland Fire Reimbursement	23,757	24,100	24,500
Other Revenues	15,848	-	-
Investment Revenue	19,765	-	-
Grant Revenue	-	186,400	-
Total	\$ 6,913,108	\$ 6,542,700	\$ 5,865,500

Funding Sources

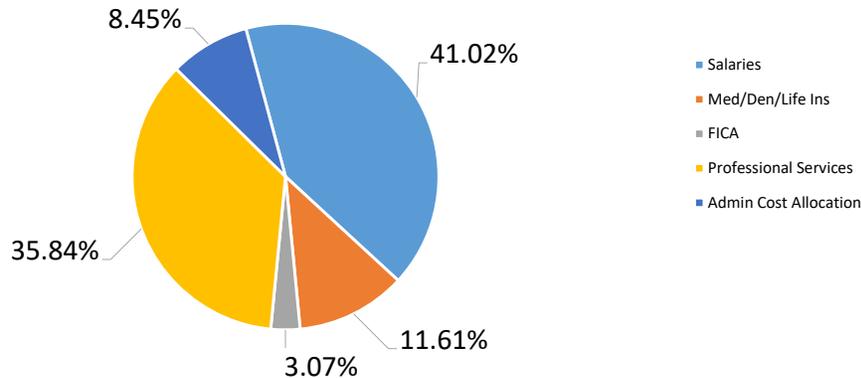




SPECIAL REVENUE FUNDS - DEVELOPMENT SERVICES - 248

Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Salaries	758,973	797,630	1,819,483
Retirement	42,278	38,436	98,978
Pension Obligation	18,805	22,725	26,256
Workers Comp	5,478	9,589	26,574
OPEB Unfunded Liability	26,899	58,436	66,581
Med/Den/Life Ins	258,203	248,168	515,025
SUI	2,036	2,273	3,547
FICA	54,779	55,780	136,191
Insurance	57,862	56,557	80,962
Materials & Supplies	5,385	4,200	9,325
Fuel	853	1,324	1,500
Clothing	305	324	1,321
Advertising	-	-	200
Communications	3,182	4,099	4,340
Lease Expense	3,797	4,400	4,400
Bldg/Equipment Maintenance	5	0	23
Professional Services	1,161,729	1,616,458	1,589,737
Renewals & Warranties	9,625	10,000	12,500
Membership/Dues	2,953	6,996	10,240
Training/Travel/Conf/Mtgs	11,039	10,650	40,500
Admin Cost Allocation	150,741	263,487	374,651
Debt Service	194,656	80,208	69,290
Capital Outlay	61,226	33,000	
Total	\$ 2,830,809	\$ 3,324,740	\$ 4,891,624

Top 5 Uses



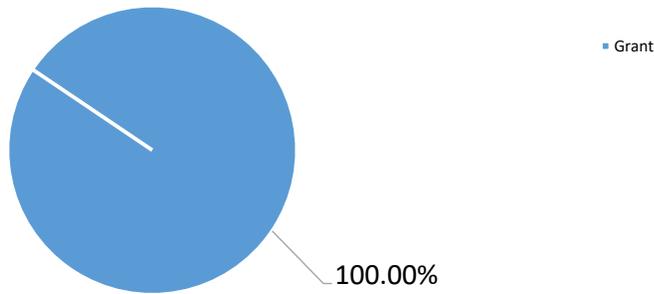


SPECIAL REVENUE FUNDS - STATE GRANTS - 250

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

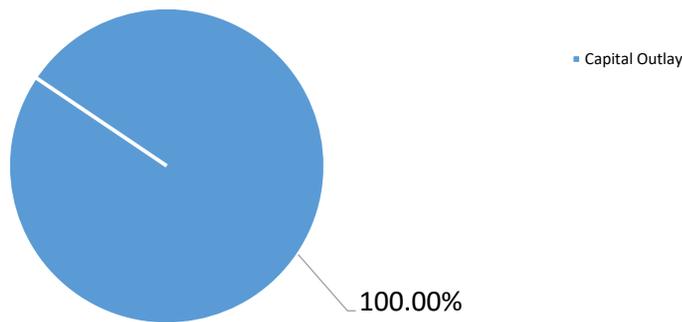
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Grant	-	-	178,000
Total	\$ -	\$ -	\$ 178,000

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Capital Outlay	-	-	178,000
Total	\$ -	\$ -	\$ 178,000

Funding Sources



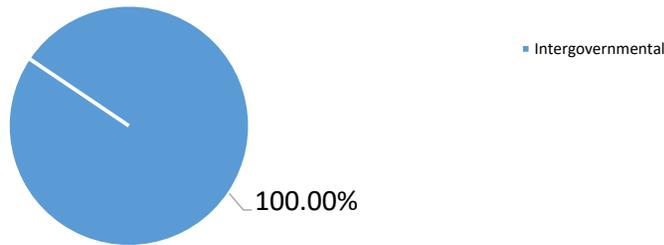


SPECIAL REVENUE FUNDS - SLES GRANT - 253

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

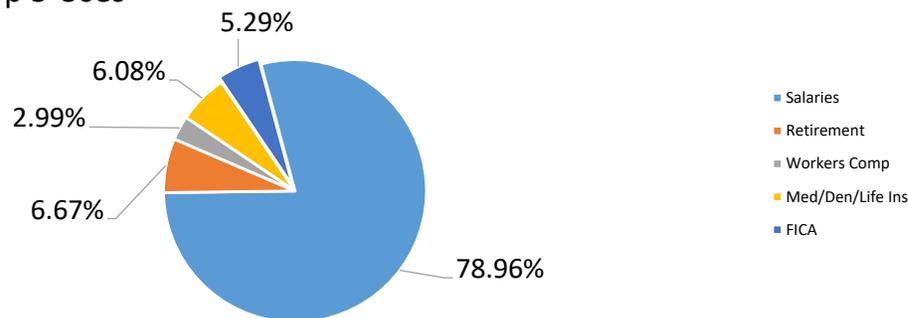
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Intergovernmental	156,121	140,205	156,000
Investment Revenue	176	-	-
Total	\$ 156,297	\$ 140,205	\$ 156,000

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Salaries	135,480	144,482	120,825
Retirement	11,735	12,278	10,210
Workers Comp	3,702	4,633	4,582
Med/Den/Life Ins	21,869	21,288	9,299
SUI	210	210	210
FICA	9,675	9,844	8,096
Professional Services	41	50	50
Total	\$ 182,712	\$ 192,785	\$ 153,272

Top 5 Uses





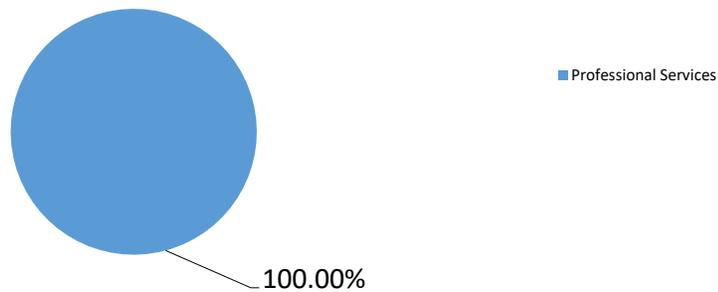
SPECIAL REVENUE FUNDS - HOUSING REHABILITATION - 260

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 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Investment Revenue	2,384	-	-
Total	\$ 2,384	\$ -	\$ -

Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Professional Services	501	500	500
Total	\$ 501	\$ 500	\$ 500

Top 5 Uses





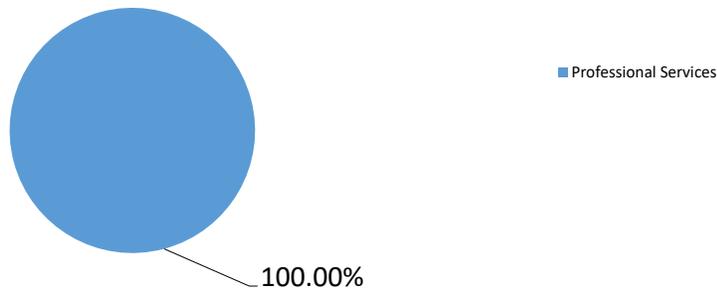
SPECIAL REVENUE FUNDS - CDBG LOAN PROGRAM - 261

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 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Investment Revenue	18,688	-	-
Loan Repayment Revenue	49,579	3,000	-
Total	\$ 68,267	\$ 3,000	\$ -

Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Professional Services	10,025	24,253	30,100
Total	\$ 10,025	\$ 24,253	\$ 30,100

Top 5 Uses





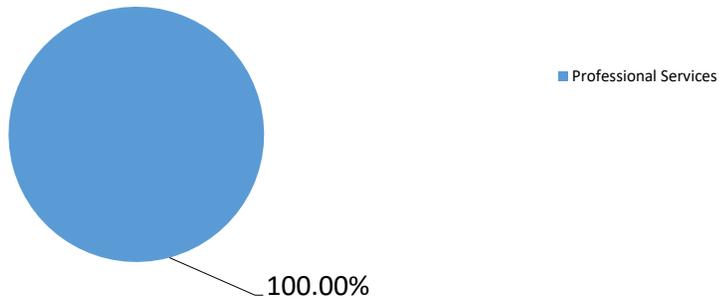
SPECIAL REVENUE FUNDS - CALHOME - 264

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 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Loan Repayment	203,735	87,900	-
Investment Revenue	151,718	-	-
Total	\$ 355,453	\$ 87,900	\$ -

Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Professional Services	4,219	5,100	5,100
Total	\$ 4,219	\$ 5,100	\$ 5,100

Top 5 Uses





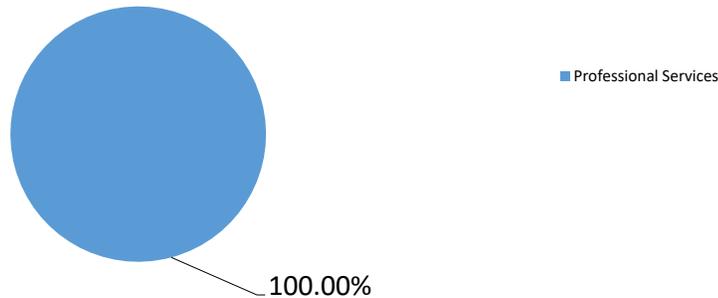
SPECIAL REVENUE FUNDS - HOME GRANTS –267

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 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Investment Revenue	2,897	-	-
Loan Repayment	5,774	150,000	-
Total	\$ 8,671	\$ 150,000	\$ -

Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Professional Services	4,154	5,050	5,050
Total	\$ 4,154	\$ 5,050	\$ 5,050

Top 5 Uses



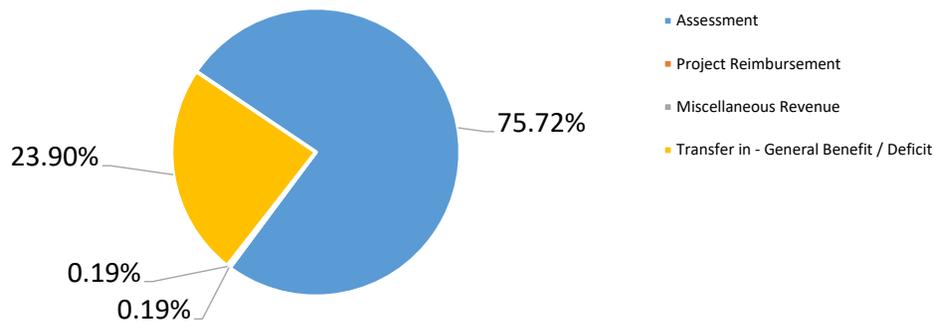


SPECIAL REVENUE FUNDS - LIGHTING & LANDSCAPING - 270

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 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Insurance Claim Revenue	-	102,000	-
Assessment	3,411,393	3,525,105	3,525,105
Project Reimbursement	-	8818	8818
Miscellaneous Revenue	35004	9000	9000
Transfer in - General Benefit / Deficit	592,446	751,672	1,112,443
Total	\$ 4,038,843	\$ 4,396,595	\$ 4,655,366

Funding Sources

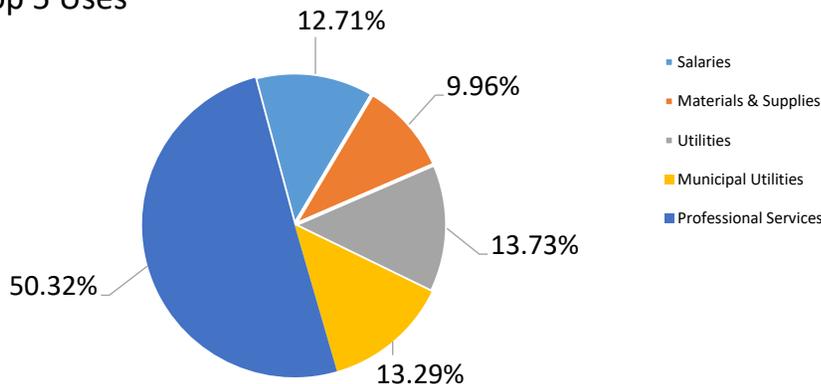




SPECIAL REVENUE FUNDS - LIGHTING & LANDSCAPING - 270

Funding Uses	Actuals	Projected	Adopted
	FY 20-21	FY 21-22	Budget FY 22-23
Salaries	311,985	395,303	516,453
Retirement	23,138	27,424	31,782
Pension Obligation	49,712	57,676	36,945
Workers Comp	17,725	34,535	35,419
OPEB Unfunded Liability	13,905	26,472	37,050
Med/Den/Life Ins	55,455	51,026	93,682
SUI	1,032	1,017	1,393
FICA	22,703	28,584	33,708
Insurance	18,341	65,035	56,051
Materials & Supplies	169,692	290,389	404,665
Fuel	6,433	9,086	9,150
Clothing	2,085	2,506	7,174
Communications	1,318	3,278	4,672
Equipment Maintenance	101	-	151
Building Maintenance	-	-	288
Utilities	463,868	521,988	558,000
Municipal Utilities	534,900	541,128	540,000
Professional Services	1,133,908	1,521,520	2,045,488
County Collection Fee	34,114	34,109	35,000
Membership/Dues	106	119	205
Training/Travel/Conf/Mtgs	53	2,000	5,300
Regulatory Fees	549	1,000	1,500
Admin Cost Allocation	180,337	290,026	259,374
Debt Service	47,913	80,208	47,969
Disposal Fees	-	1,920	-
Capital Outlay	16,463	128,436	126,000
Total	\$ 3,105,836	\$ 4,114,785	\$ 4,887,419

Top 5 Uses



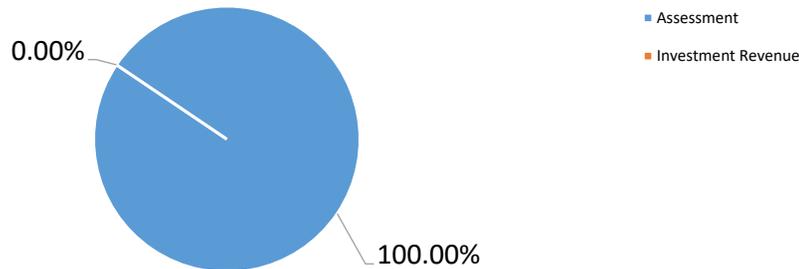


SPECIAL REVENUE FUNDS - CFD NO. 2004-1 STORM WATER RETENTION BASIN - 275

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

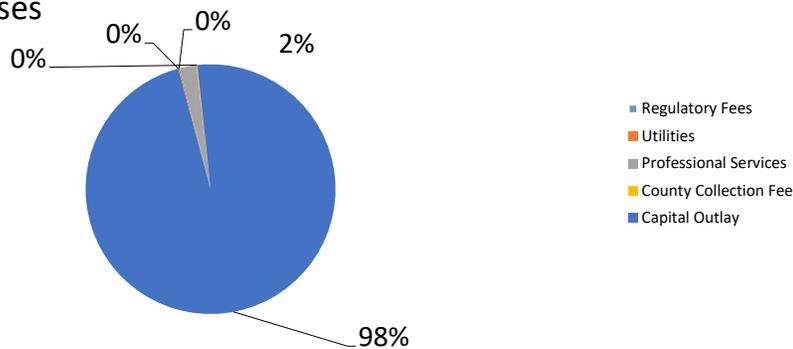
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Assessment	222,967	238,508	239,164
Investment Revenue	7,400	-	-
Total	\$ 230,367	\$ 238,508	\$ 239,164

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Materials & Supplies	-	9,103	-
Regulatory Fees	-	-	410
Insurance	(13,302)	1,092	-
Utilities	3,707	3,836	4,000
Professional Services	20,189	28,109	50,969
County Collection Fee	2,216	2,218	2,300
Taxes	-	2,612	-
Capital Outlay	1,921	244,737	2,277,000
Total	\$ 14,731	\$ 291,707	\$ 2,334,679

Top 5 Uses



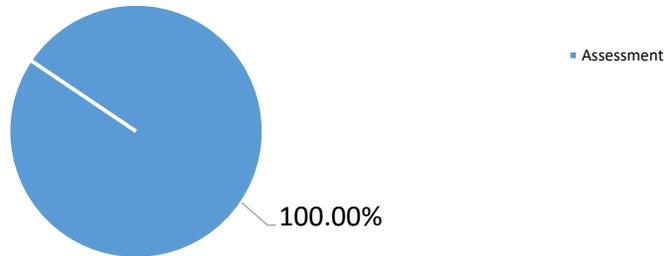


SPECIAL REVENUE FUNDS - CFD NO. 2004-2 AUBURN RAVINE / MCBEAN PARK - 276

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.

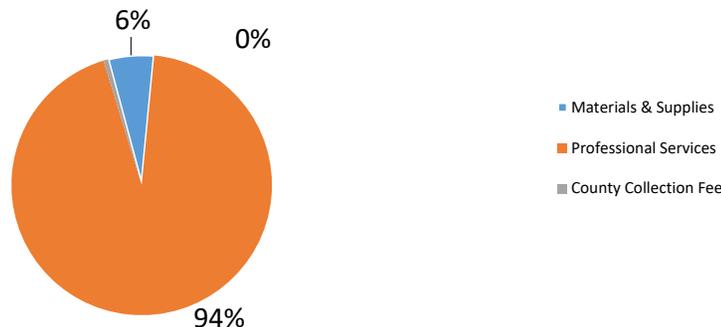
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Assessment	41,061	46,424	43,070
Investment Revenue	388	-	-
Total	\$ 41,449	\$ 46,424	\$ 43,070

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Disposal Fees	-	1,920	-
Insurance	105	1,096	-
Materials & Supplies	-	1,500	4,000
Professional Services	34,543	36,900	65,686
County Collection Fee	401	414	400
Total	\$ 35,049	\$ 41,830	\$ 70,086

Top 5 Uses



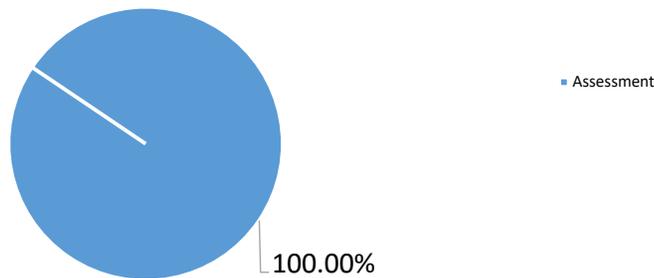


SPECIAL REVENUE FUNDS - BENEFIT ASSESSMENT DISTRICT (BAD) - 277

Accounts for assessments used to provide storm drain improvements.

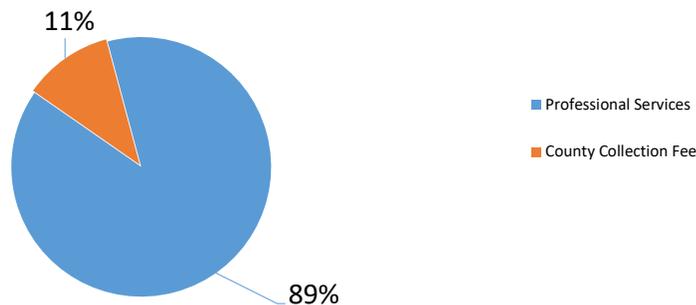
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Assessment	78,703	79,945	83,163
Investment Revenue	2,231	-	-
Total	\$ 80,934	\$ 79,945	\$ 83,163

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Insurance	387	165	-
Materials & Supplies	6,998	5,000	-
Professional Services	6,263	7,460	6,282
County Collection Fee	787	799	790
Capital Outlay	72,667	-	-
Total	\$ 87,102	\$ 13,424	\$ 7,072

Top 5 Uses



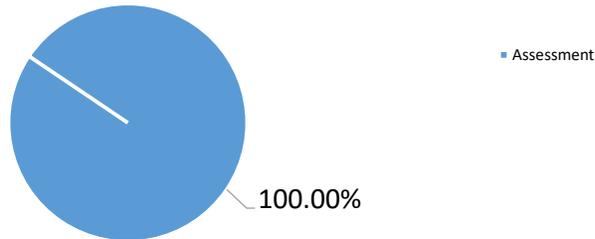


SPECIAL REVENUE FUNDS - COMMUNITY FACILITY DISTRICT (CFD) - 278

Accounts for assessments used to provide Public Safety – Police

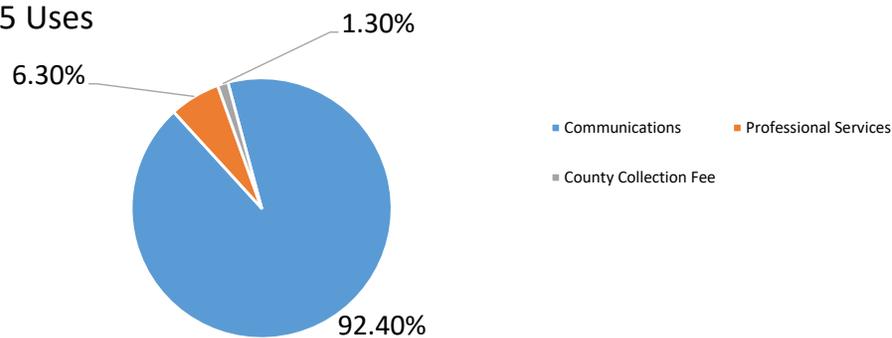
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Assessment	37,131	34,760	38,691
Investment Revenue	(3)	-	-
Total	\$ 37,128	\$ 34,760	\$ 38,691

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Communications	33,735	27,435	26,688
Professional Services	3,093	1,785	1,821
County Collection Fee	365	372	375
Total	\$ 37,193	\$ 29,592	\$ 28,884

Top 5 Uses





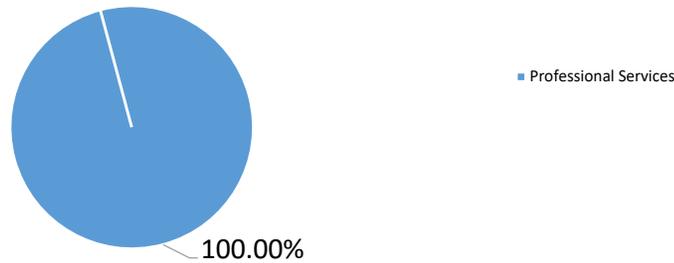
SPECIAL REVENUE FUNDS - COMMUNITY FACILITY DISTRICT (CFD) - 279

Accounts for assessments used to provide Public Safety – Police

Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Investment Revenue	224	-	-
Miscellaneous Revenue	-	-	-
Total	\$ 224	\$ -	\$ -

Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Professional Services	47	23	23
Total	\$ 47	\$ 23	\$ 23

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 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Investment Revenue	4,472	-	-
Total	\$ 4,472	\$ -	\$ -

Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Professional Services	941	1,000	1,000
Total	\$ 941	\$ 1,000	\$ 1,000

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.

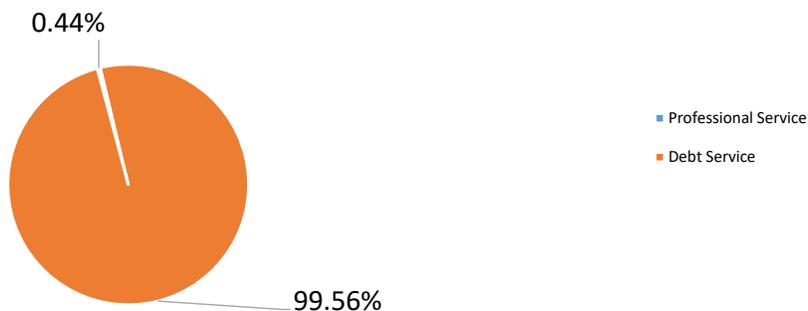
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Redevelopment Property Tax Trust Fund	1,534,101	1,144,000	1,873,806
Loan Repayment	18,747	17,300	-
Interest	501	-	-
Total	\$ 1,553,349	\$ 1,161,300	\$ 1,873,806

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Professional Service	10,562	7,991	8,000
Debt Service	1,463,819	1,763,294	1,814,306
Admin Cost Allocation	54,438	65,000	-
Total	\$ 1,528,819	\$ 1,836,285	\$ 1,822,306

Top 5 Uses



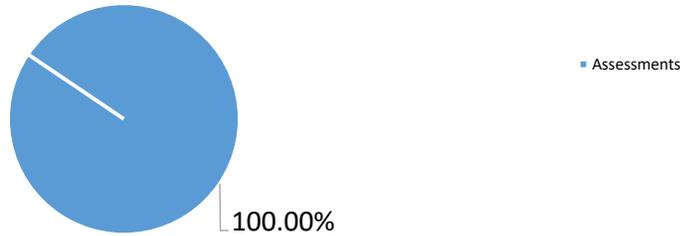


SPECIAL REVENUE FUNDS - COMMUNITY FACILITY DISTRICT (CFD) - 285

Accounts for assessments used to provide Maintenance

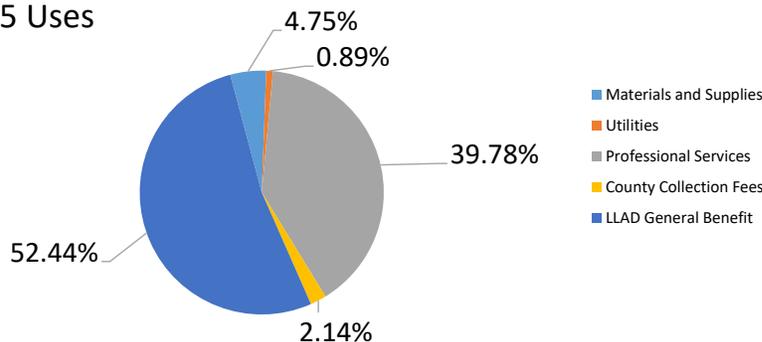
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Assessments	672,389	1,428,076	2,100,000
Developer Paid CFD Formation	18,200	-	-
Investment Revenue	390	-	-
Total	\$ 690,979	\$ 1,428,076	\$ 2,100,000

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Materials and Supplies		2,500	31,700
Utilities	1,440	2,673	5,950
Municipal Utilities	1,074	5,454	5,500
Professional Services	36,971	125,400	265,527
County Collection Fees	6,724	14,281	14,300
LLAD General Benefit	97,879	97,897	350,000
Capital Outlay	-	98,719	-
Total	\$ 144,088	\$ 346,924	\$ 672,977

Top 5 Uses



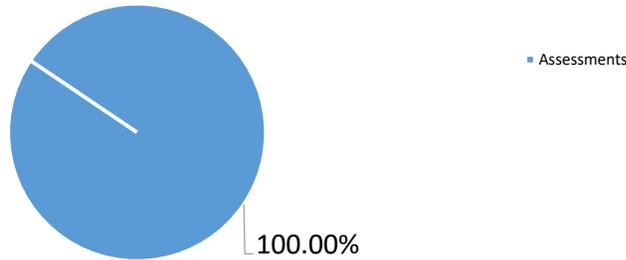


SPECIAL REVENUE FUNDS - COMMUNITY FACILITY DISTRICT (CFD) - 286

Accounts for assessments used to provide citywide Public Safety

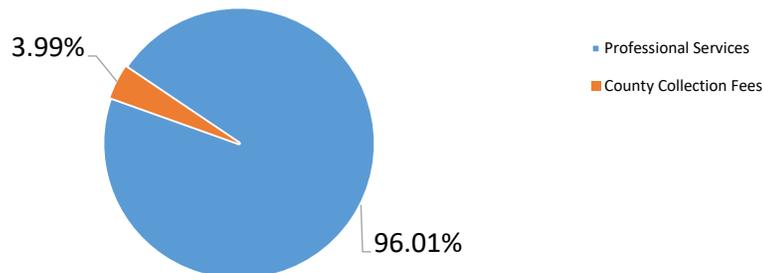
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Assessments	-	52,418	100,000
Formation Costs	4,775	-	-
Investment Revenue	143	-	-
Total	\$ 4,918	\$ 52,418	\$ 100,000

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Professional Services	3,509	10,035	12,035
County Collection Fees	-	453	500
Total	\$ 3,509	\$ 10,300	\$ 12,535

Top 5 Uses



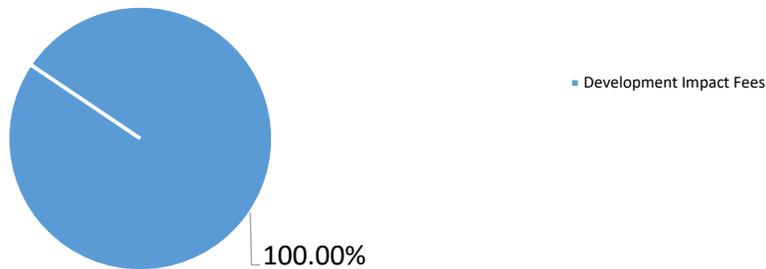


SPECIAL REVENUE FUNDS - OAK TREE MITIGATION - 290

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

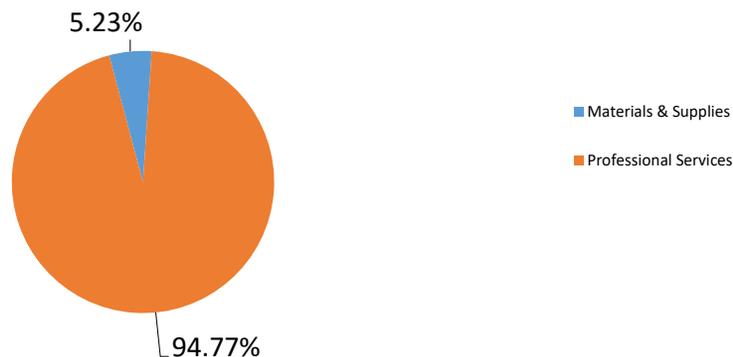
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Development Impact Fees	86,055	1,645,000	85,000
Investment Revenue	13,033	-	-
Total	\$ 99,088	\$ 1,645,000	\$ 85,000

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Materials & Supplies	-	5,000	10,000
Professional Services	5,257	68,349	181,200
Capital Outlay	-	700,000	-
Total	\$ 5,257	\$ 773,349	\$ 191,200

Top 5 Uses



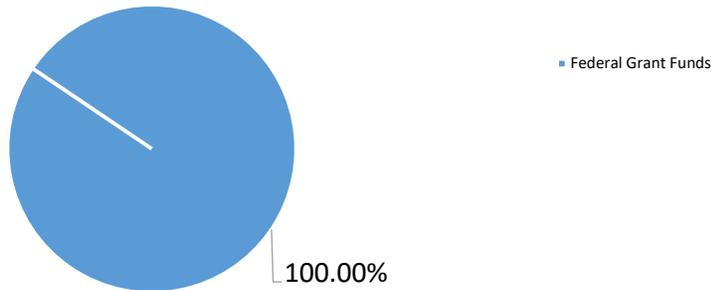


SPECIAL REVENUE FUNDS - FEDERAL GRANTS - 298

Accounts for federal grant project expenditures and revenues.

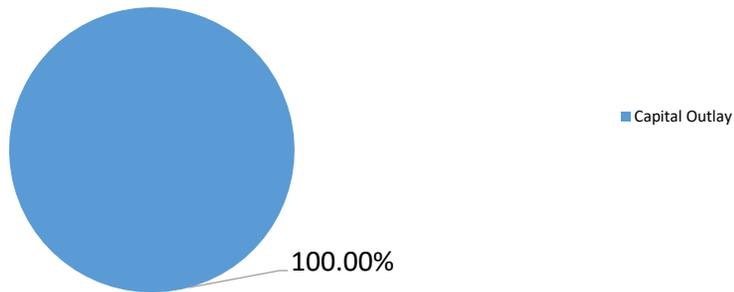
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Federal Grant Funds	1,858,806	6,853,200	1,670,464
Total	\$ 1,858,806	\$ 6,853,200	\$ 1,670,464

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Capital Outlay	1,789,360	6,571,601	1,670,464
Total	\$ 1,789,360	\$ 6,571,601	\$ 1,670,464

Top 5 Uses





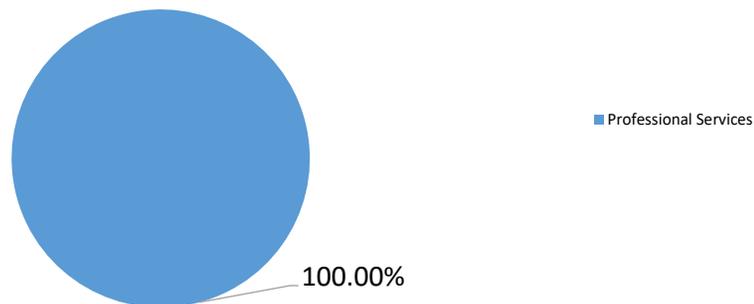
2004 EXCESS BOND FUNDS - 400

Bond proceeds to be used for redevelopment activities within the city

Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Investment Revenue	643	-	-
Total	\$ 643	\$ -	\$ -

Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Professional Services	135	150	150
Total	\$ 135	\$ 150	\$ 150

Top 5 Uses





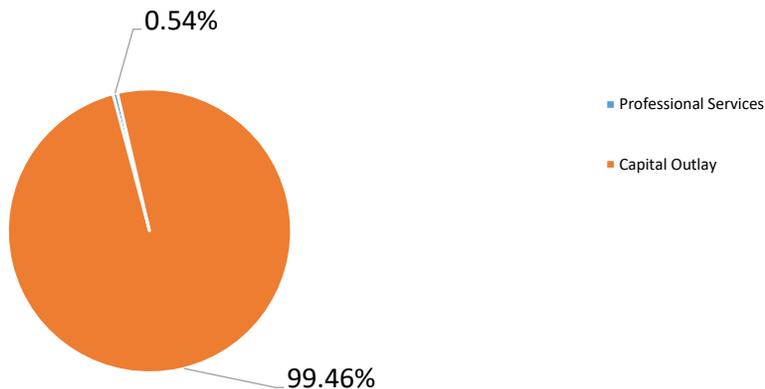
SPECIAL REVENUE FUNDS - CAPITAL IMPROVEMENTS- 540

Accounts for Capital Improvements.

Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Project Reimbursement			
Public Benefit Fee	1,372	19,000	-
Investment Revenue	3,469	-	-
Total	\$ 4,841	\$ 19,000	\$ -

Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Professional Services	692	780	780
Façade Preservation Program	7,049	-	-
Capital Outlay	34,719	652,881	145,000
Total	\$ 42,460	\$ 653,661	\$ 145,780

Top 5 Uses



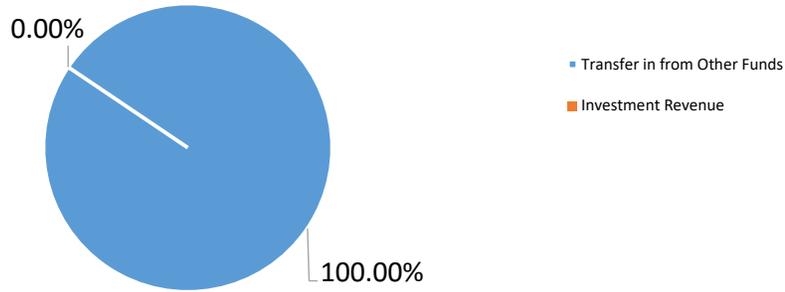


INTERNAL SERVICE FUNDS – GENERAL ADMINISTRATIVE COSTS FUND - 600

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 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Intergovernmental	58,651	25,000	25,000
Other Revenues	19,687	-	-
Transfer in from Other Funds	3,629,048	5,780,515	7,188,781
Investment Revenue	6,104	-	-
Total	\$ 3,713,490	\$ 5,805,515	\$ 7,213,781

Funding Sources

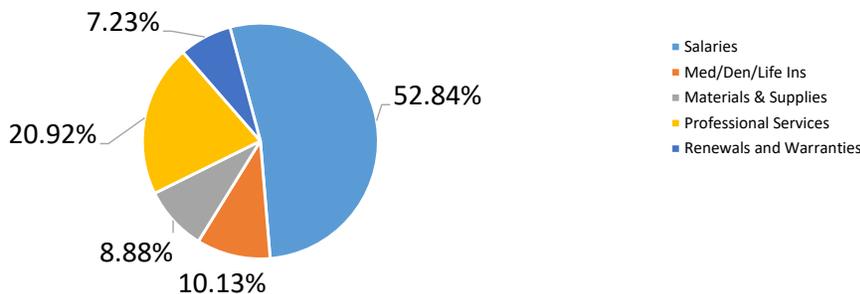




**INTERNAL SERVICE FUNDS – GENERAL ADMINISTRATIVE COSTS
FUND - 600**

Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Salaries	1,932,098	2,208,379	2,900,815
Retirement	119,749	136,276	182,911
Pension Obligation	189,185	223,712	285,996
Workers Comp	15,134	26,087	35,177
OPEB Unfunded Liability	61,327	122,536	202,707
Med/Den/Life Ins	409,107	419,282	556,347
SUI	4,611	4,663	4,666
FICA	135,600	164,101	196,784
Insurance	157,714	604	12,200
Bank Fees	17,537	21,918	23,000
Materials & Supplies	392,083	386,300	487,340
Fuel	7,136	8,973	10,500
Clothing	2,129	2,750	4,650
Advertising	52,337	46,900	49,900
Communications	103,974	112,915	126,492
Equipment Maintenance	5,848	-	1,000
Building Maintenance	-	-	-
Utilities	217,920	291,289	285,700
Municipal Utilities	39,100	38,158	40,000
Lease Expense	47,704	50,500	47,500
Professional Services	836,712	1,169,540	1,148,237
Renewals and Warranties	75,686	138,316	397,000
Membership/Dues	19,455	56,394	77,689
Training/Travel/Conf/Mtgs	20,265	34,000	96,150
Regulatory Fees	30,539	31,500	35,020
Transfer out to Fund 630	-	600,000	-
Capital Outlay	10,332	270,185	6,000
Total	\$ 4,903,282	\$ 6,565,278	\$ 7,213,781

Top 5 Uses



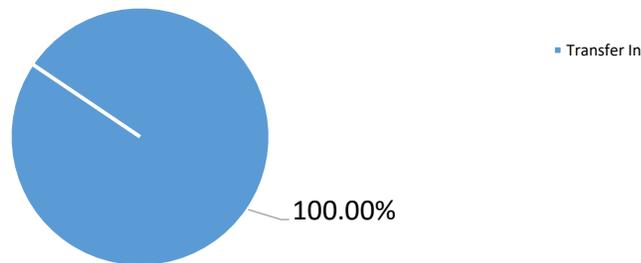


INTERNAL SERVICE FUNDS - FACILITY MAINTENANCE / REPLACEMENT FUND - 620

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

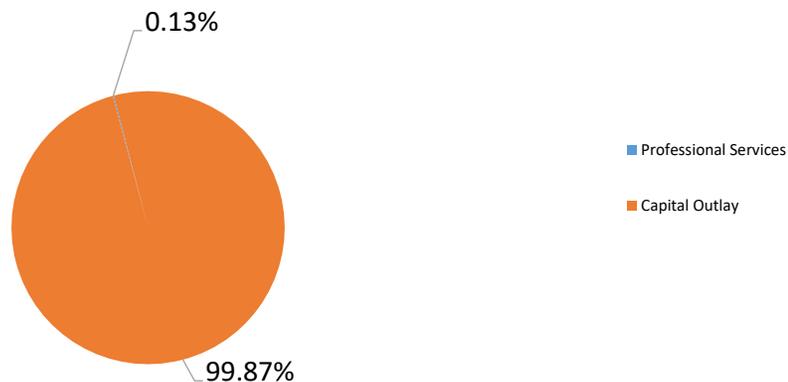
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Transfer In	-	-	300,000
Investment Revenue	1,146	-	-
Total	\$ 1,146	\$ -	\$ 300,000

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Professional Services	237	260	260
Capital Outlay	9,579	171,000	205,514
Total	\$ 9,816	\$ 171,260	\$ 205,774

Top 5 Uses



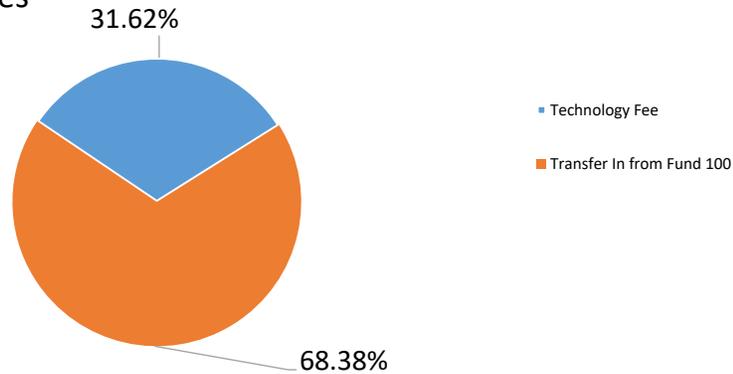


INTERNAL SERVICE FUNDS - TECHNOLOGY FUND- 630

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

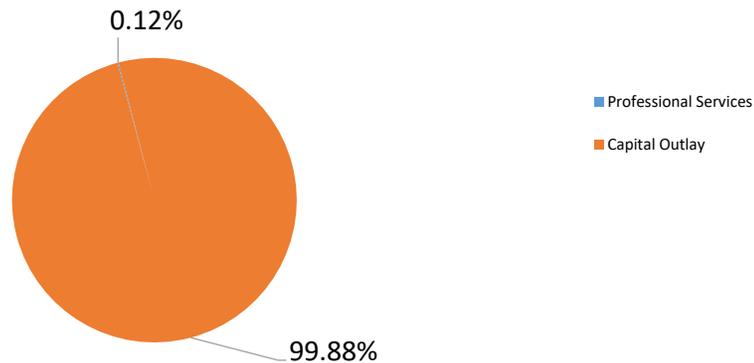
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Technology Fee	-	-	150,000
Investment Revenue	2,273	-	-
Transfer In from Fund 100	-	-	324,309
Transfer In from Fund 600	-	600,000	-
Total	\$ 2,273	\$ 600,000	\$ 474,309

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Professional Services	478	600	600
Capital Outlay	-	504,000	500,000
Total	\$ 478	\$ 504,600	\$ 500,600

Top 5 Uses



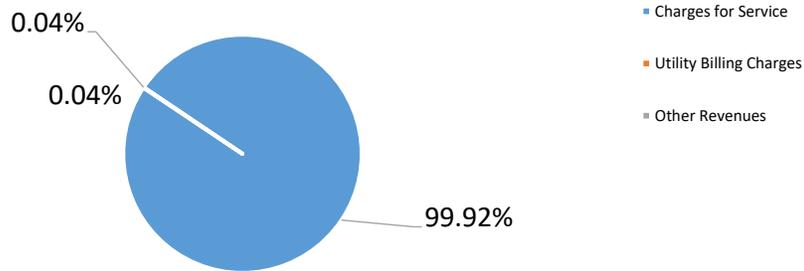


PROPRIETARY FUNDS - WATER – OPERATIONS - 710

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

Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Charges for Service	12,919,043	12,389,200	12,684,100
Utility Billing Charges	13,737	5,000	5,000
Other Revenues	5,934	4,500	5,000
Investment Revenue	16,761	-	-
Total	\$ 12,955,475	\$ 12,398,700	\$ 12,694,100

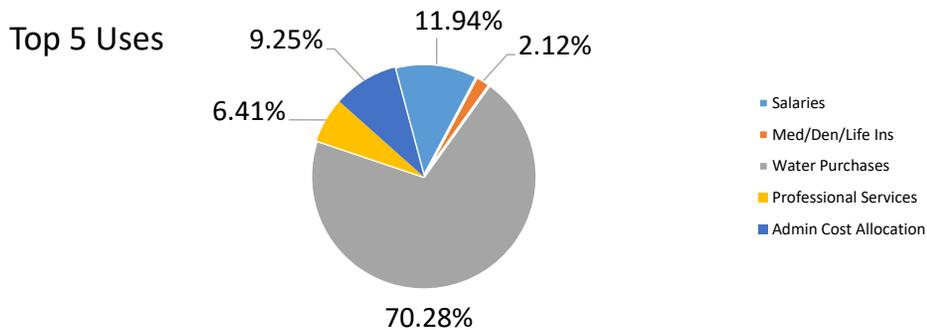
Funding Sources





PROPRIETARY FUNDS - WATER – OPERATIONS - 710

Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Salaries	1,243,388	1,433,727	1,563,044
Retirement	184,175	101,160	107,768
Pension Obligation	207,237	236,476	255,958
Workers Comp	57,040	59,395	76,060
OPEB Unfunded Liability	177,575	91,509	104,612
Med/Den/Life Ins	221,402	240,880	277,975
SUI	3,308	3,536	3,627
FICA	89,009	101,815	106,227
Insurance	71,614	257,141	267,798
Credit Card Fees	38,997	42,120	43,000
Materials & Supplies	130,360	152,550	139,591
Fuel	24,876	30,429	32,240
Clothing	4,784	6,142	6,042
Advertising	-	-	2,500
Water Purchases	8,684,791	9,000,000	9,200,000
Communications	13,015	16,411	20,060
Equip/Building Maintenance	429	600	1,880
Utilities	222,777	203,000	205,000
Municipal Utilities	8,371	17,068	18,000
Professional Services	448,539	657,470	838,678
Renewals & Warranties	9,625	80,000	95,500
Membership/Dues	85,888	138,692	139,043
Training/Travel/Conf/Mtgs	7,694	13,000	37,500
Regulatory Fees	51,441	66,650	78,000
Admin Cost Allocation	534,268	670,393	1,210,412
Debt Service	205,420	187,151	229,189
Capital Outlay	43,582	31,000	43,000
Total	\$ 12,769,605	\$ 13,838,315	\$ 15,102,704



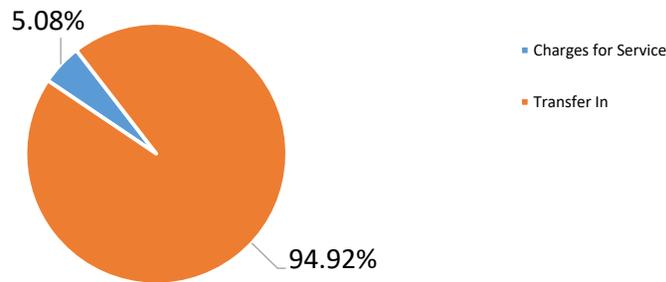


PROPRIETARY FUNDS - WATER – CAPITAL REPLACEMENT - 711

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

Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Charges for Service	1,935,670	224,400	225,000
Transfer In	1,933,451	4,000,000	4,200,000
Investment Revenue	25,502	-	-
Total	\$ 3,894,623	\$ 4,224,400	\$ 4,425,000

Funding Sources

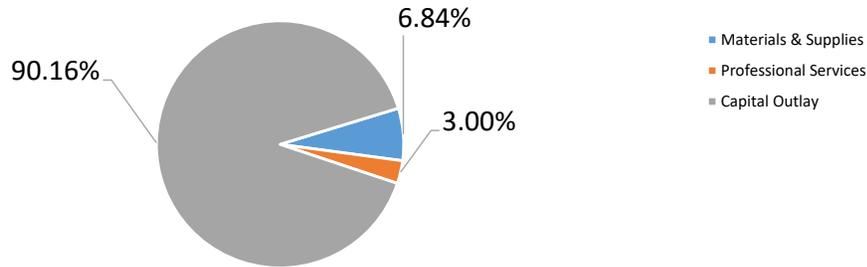




PROPRIETARY FUNDS - WATER – CAPITAL REPLACEMENT - 711

Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Insurance	20,548	93,019	-
Materials & Supplies	213,172	526,000	505,955
Professional Services	14,049	227,000	222,000
Admin Cost Allocation	20,098	16,571	-
Transfer to Fund 710	-	3,000,000	-
Capital Outlay	2,392,736	7,013,671	6,668,000
Total	\$ 2,660,603	\$ 10,876,261	\$ 7,395,955

Top 5 Uses



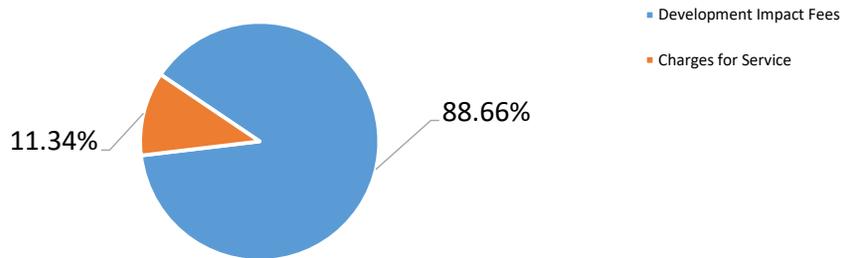


PROPRIETARY FUNDS - PFE – WATER NON-OPERATIONS - 715

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

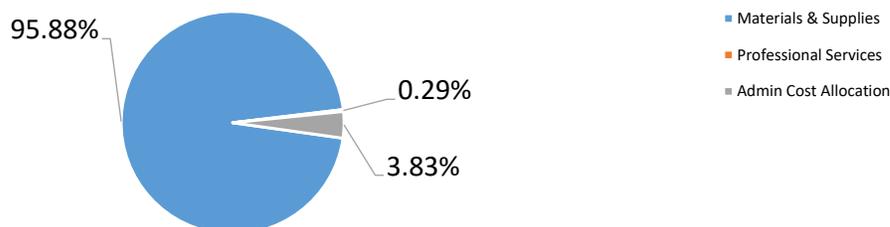
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Development Impact Fees	2,411,985	3,296,497	4,809,800
Charges for Service	428,512	414,734	615,000
Project Reimbursement	189,335	-	-
Investment Revenue	10,108	-	-
Total	\$ 3,039,940	\$ 3,711,231	\$ 5,424,800

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Insurance	801	8,248	-
Materials & Supplies	337,919	485,000	722,400
Professional Services	2,167	2,200	2,200
Admin Cost Allocation	4,599	10,519	28,819
Capital Outlay	1,611,143	340,346	-
Total	\$ 1,956,629	\$ 846,313	\$ 753,419

Top 5 Uses



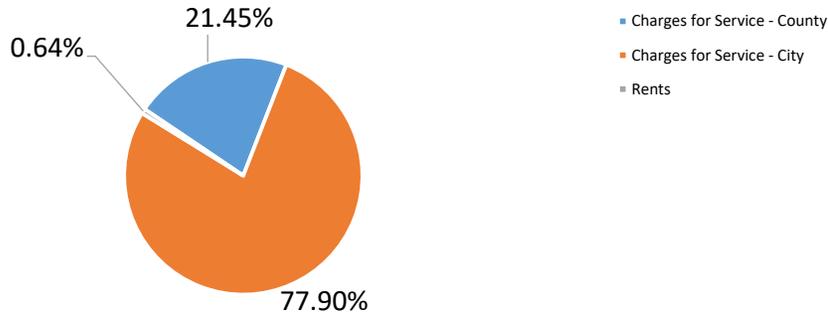


PROPRIETARY FUNDS - WASTEWATER – OPERATIONS - 720

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

Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Charges for Service - County	1,481,549	1,500,000	2,400,000
Charges for Service - City	8,623,656	8,699,382	8,716,250
Rents	72,090	72,090	72,100
Transfer In	1,760,870	-	-
Other Revenues	4,000	10,300	-
Investment Revenue	27,851	-	-
Total	\$ 11,970,016	\$ 10,281,772	\$ 11,188,350

Funding Sources

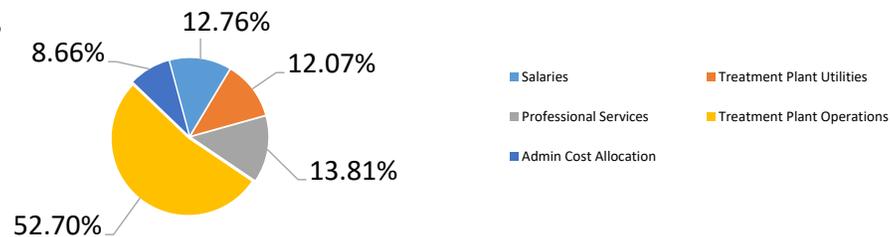




PROPRIETARY FUNDS - WASTEWATER – OPERATIONS - 720

Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Salaries	979,689	1,152,590	1,368,564
Retirement	139,888	70,510	75,979
Pension Obligation	115,597	128,799	159,915
Workers Comp	45,322	73,174	65,054
OPEB Unfunded Liability	150,514	78,328	99,828
Med/Den/Life Ins	229,970	237,159	274,998
SUI	2,728	2,833	2,800
FICA	70,067	79,995	87,980
Insurance	52,929	213,948	203,963
Credit card fees	38,997	42,120	43,000
Materials & Supplies	105,936	157,709	138,917
Fuel	37,427	39,899	66,320
Clothing	6,183	9,140	8,778
Advertising	5,000	8,000	15,000
Communications	28,885	30,247	33,006
Bldg/Equip Maintenance	34,364	21,000	33,086
Utilities	261,446	351,307	308,800
Municipal Utilities	41,084	33,353	33,400
Treatment Plant Utilities	1,405,104	1,382,702	1,295,000
Taxes	12,779	10,230	13,000
Lease Expense	52,644	55,175	57,400
Professional Services	727,277	1,163,297	1,481,566
Treatment Plant Operations	4,301,251	4,687,000	5,654,576
Renewals & Warranties	9,625	15,000	12,500
Membership/Dues	3,967	2,959	3,005
Training/Travel/Conf/Mtgs	2,628	4,000	22,100
Regulatory Fees	101,477	119,000	180,720
Disposal Fees	2,024	4,152	8,300
Admin Cost Allocation	456,365	582,881	929,423
Debt Service	194,782	160,415	174,556
Capital Outlay	4,939	91,000	47,400
Total	\$ 9,620,888	\$ 11,007,922	\$ 12,898,934

Top 5 Uses





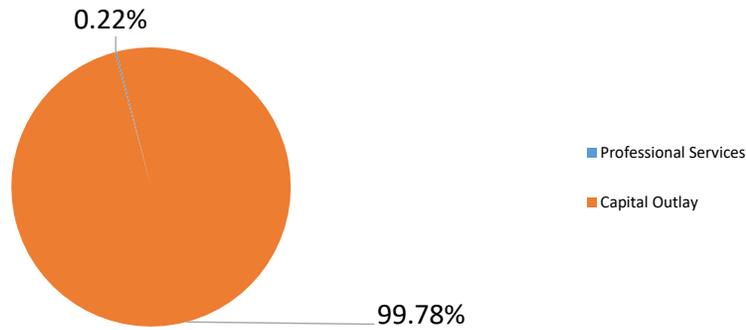
PROPRIETARY FUNDS - WASTEWATER – CAPITAL REPLACEMENT - 721

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

Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Investment Revenue	15,400	-	-
Other Revenues	77,990	-	-
Total	\$ 93,390	\$ -	\$ -

Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Insurance	1,854	8,376	-
Professional Services	2,807	2,400	2,400
Capital Outlay	1,435,932	2,323,023	1,105,000
Total	\$ 1,440,593	\$ 2,333,799	\$ 1,107,400

Top 5 Uses



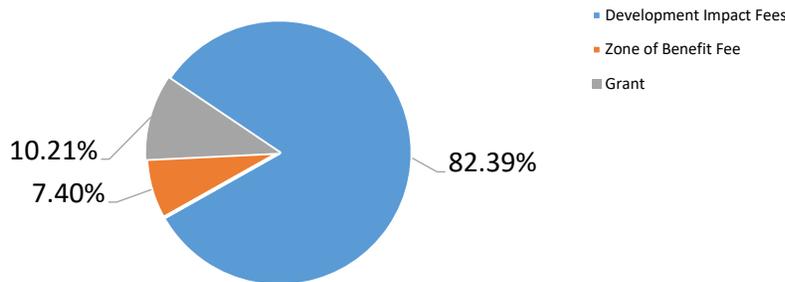


PROPRIETARY FUNDS - PFE – WASTEWATER NON-OPERATIONS - 725

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

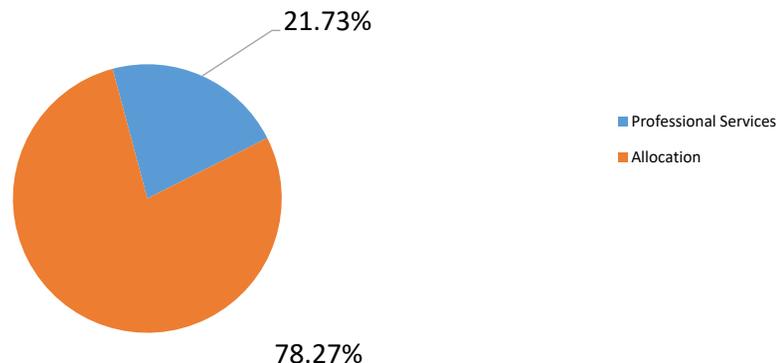
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Development Impact Fees	1,727,479	3,500,000	3,649,935
Investment Revenue	12,546	-	-
Zone of Benefit Fee	-	300,000	327,714
Grant	-	-	452,206
Project Reimbursement	1,209,271	-	-
Total	\$ 2,949,296	\$ 3,800,000	\$ 4,429,855

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Professional Services	2,958	4,000	4,000
Capital Outlay	27,205	6,519,868	-
Allocation	-	-	14,410
Total	\$ 30,163	\$ 6,523,868	\$ 18,410

Top 5 Uses



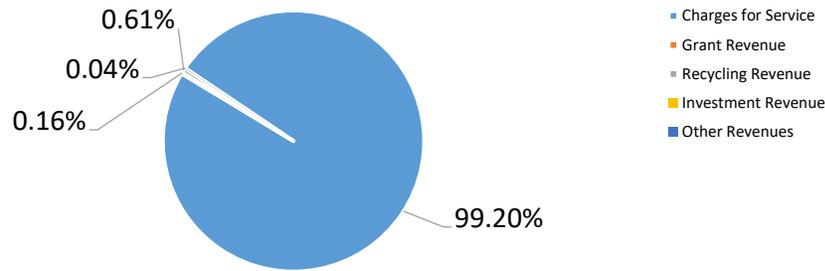


PROPRIETARY FUNDS - SOLID WASTE – OPERATIONS - 730

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

Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Charges for Service	7,367,148	7,630,700	7,650,900
Grant Revenue	12,125	12,125	12,125
Recycling Revenue	26,568	47,400	47,000
Investment Revenue	63,029		
Other Revenues	82,894	103,300	2,800
Total	\$ 7,551,764	\$ 7,793,525	\$ 7,712,825

Funding Sources

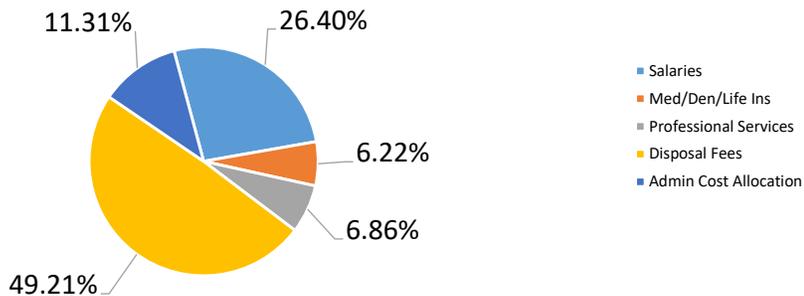




PROPRIETARY FUNDS - SOLID WASTE – OPERATIONS - 730

Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Salaries	1,304,385	1,446,616	1,799,200
Retirement	198,132	105,020	118,987
Pension Obligation	228,776	264,716	286,187
Workers Comp	40,842	60,604	68,598
OPEB Unfunded Liability	204,446	113,614	156,533
Med/Den/Life Ins	287,202	307,730	423,807
SUI	4,648	5,662	5,054
FICA	94,523	100,791	123,487
Insurance	51,884	136,325	168,152
Credit card fees	38,997	42,120	43,000
Materials & Supplies	131,207	219,000	374,915
Fuel	211,144	266,589	310,379
Clothing	8,322	10,923	16,360
Advertising	29,010	50,000	67,250
Communications	9,879	12,010	8,832
Bldg/Equip Maintenance	3,648	6,000	15,985
Utilities	10,150	9,924	10,000
Professional Services	174,576	395,702	467,236
Membership/Dues	4,174	4,988	5,421
Training/Travel/Conf/Mtgs	548	6,750	16,100
Regulatory Fees	27,671	27,600	28,893
Disposal Fees	2,122,733	2,722,058	3,354,013
Admin Cost Allocation	290,435	377,647	770,917
Taxes	-	-	75
Debt Service	270,616	106,943	143,909
Transfer out to Fund 731	3,100,000	-	-
Capital Outlay	1,338	8,000	299,400
Total	\$ 8,849,286	\$ 6,807,332	\$ 9,082,690

Top 5 Uses





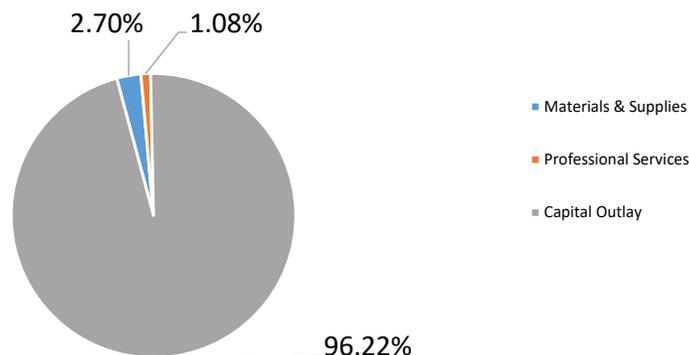
PROPRIETARY FUNDS - SOLID WASTE – CAPITAL REPLACEMENT - 731

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

Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Transfer In	3,100,000	-	-
Investment Revenue	1,485	-	-
Total	\$ 3,101,485	\$ -	\$ -

Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Insurance	730	1,521	-
Materials & Supplies	-	12,000	30,000
Professional Services	6,502	7,700	12,000
Admin Cost Allocation	1,324	783	-
Capital Outlay	1,067,320	323,463	1,070,000
Total	\$ 1,075,876	\$ 345,467	\$ 1,112,000

Top 5 Uses



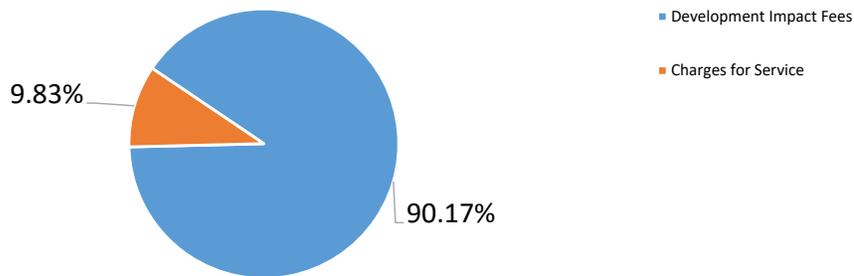


PROPRIETARY FUNDS - PFE – COMMUNITY SERVICES – SOLID WASTE - 735

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

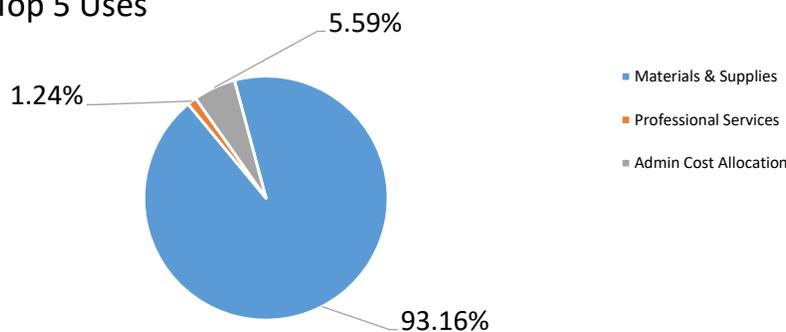
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Development Impact Fees	599,815	590,374	798,000
Charges for Service	66,980	66,080	87,000
Investment Revenue	(127,478)	-	-
Total	\$ 539,317	\$ 656,454	\$ 885,000

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Insurance	2,745	23,799	-
Materials & Supplies	57,855	120,000	120,000
Professional Services	1,394	1,600	1,600
Admin Cost Allocation	2,337	3,050	7,205
Capital Outlay	-	1,142,557	-
Total	\$ 64,331	\$ 1,291,006	\$ 128,805

Top 5 Uses



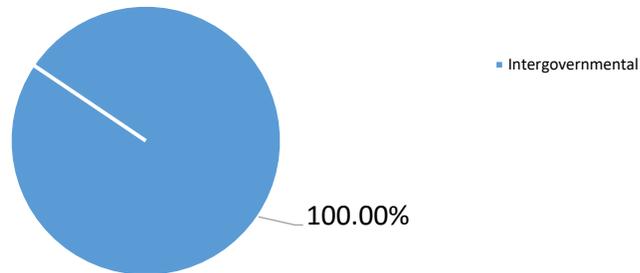


PROPRIETARY FUNDS - TRANSIT – OPERATIONS - 740

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

Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Intergovernmental	495,515	732,426	356,662
Other Revenues	63	50	-
Investment Revenue	99	-	-
Total	\$ 495,677	\$ 732,476	\$ 356,662

Funding Sources

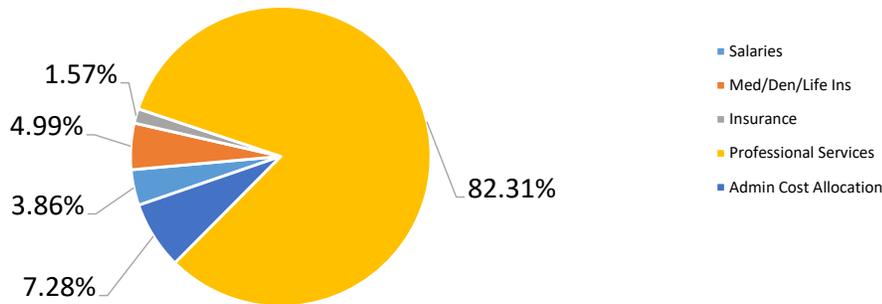




PROPRIETARY FUNDS - TRANSIT – OPERATIONS - 740

Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Salaries	20,472	15,426	22,907
Retirement	2,622	1,185	2,517
Pension Obligation	94	116	6,601
Workers Comp	48	86	96
OPEB Unfunded Liability	5,269	1,156	1,519
Med/Den/Life Ins	30,568	27,119	29,633
SUI	42	42	42
FICA	1,387	1,133	1,752
Insurance	15,039	9,179	9,342
Professional Services	287,098	691,900	489,000
Admin Cost Allocation	34,901	35,534	43,229
Debt Service	-	-	7,995
Total	\$ 397,540	\$ 782,876	\$ 614,633

Top 5 Uses



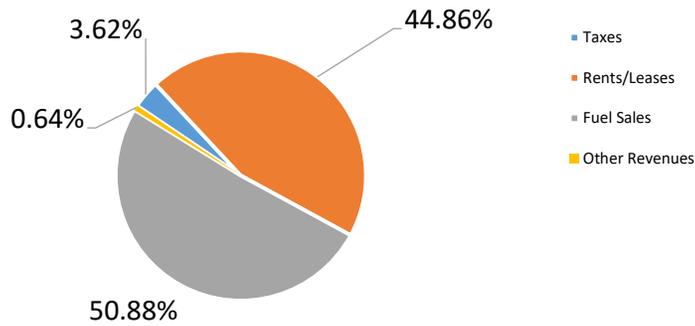


PROPRIETARY FUNDS - AIRPORT – OPERATIONS - 750

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

Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Taxes	37,983	58,773	60,536
Rents/Leases	675,921	712,200	749,400
Fuel Sales	792,845	878,169	850,000
Other Revenues	10,031	15,875	10,700
Investment Revenue	(116)		
Total	\$ 1,516,664	\$ 1,665,017	\$ 1,670,636

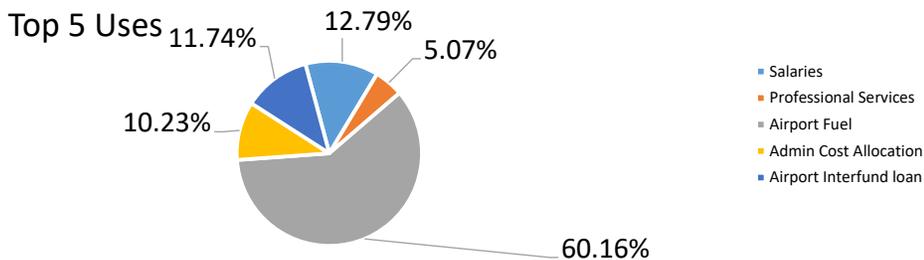
Funding Sources





PROPRIETARY FUNDS - AIRPORT – OPERATIONS - 750

Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Salaries	137,727	149,672	153,052
Retirement	14,365	8,220	8,471
Pension Obligation	25,766	29,031	31,579
Workers Comp	5,089	7,586	10,566
OPEB Unfunded Liability	15,366	6,994	9,188
Med/Den/Life Ins	38,922	35,883	38,535
SUI	464	465	462
FICA	9,809	10,022	9,424
Insurance	25,834	37,572	34,568
Materials & Supplies	17,853	20,000	18,724
Fuel	2,506	3,194	3,820
Clothing	1,442	1,868	1,161
Communications	11,457	7,302	4,846
Credit card fees	0	18,924	22,000
Build/Equip Maintenance	324	10,000	20,391
Facility/Grounds Maintenance	-	1,700	3,750
Utilities	49,892	51,559	52,000
Municipal Utilities	10,057	8,965	9,000
Taxes	13,747	15,000	19,210
Lease Expense	887	800	800
Professional Services	39,096	42,437	60,650
Membership/Dues	3,550	1,910	1,988
Training/Travel/Conf/Mtgs	-	1,500	3,000
Regulatory Fees	17,724	11,300	11,600
Airport Fuel	554,126	687,833	720,000
Admin Cost Allocation	59,917	73,958	122,482
Debt Service	23,268	26,736	22,652
Airport Interfund loan	140,945	140,683	140,545
Capital Outlay	-	132,618	12,000
Total	\$ 1,220,133	\$ 1,543,732	\$ 1,546,464



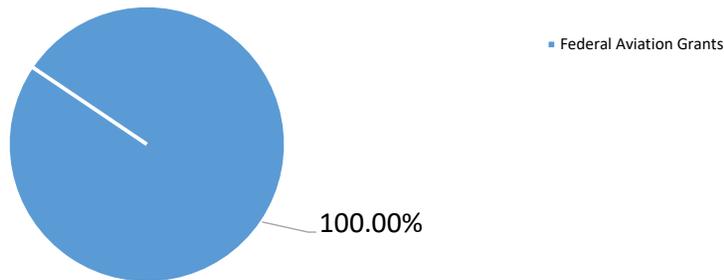


PROPRIETARY FUNDS - FEDERAL AVIATION GRANTS - 755

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

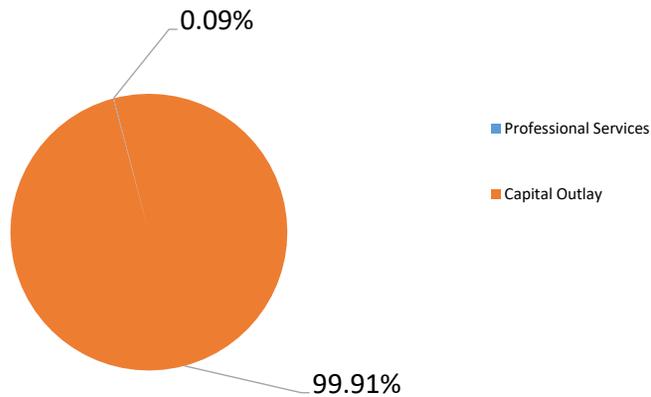
Funding Sources	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Federal Aviation Grants	36,489	878,545	108,000
Total	\$ 36,489	\$ 878,545	\$ 108,000

Funding Sources



Funding Uses	Actuals FY 20-21	Projected FY 21-22	Adopted Budget FY 22-23
Professional Services		100	100
Capital Outlay	57,621	878,445	108,000
Total	\$ 57,621	\$ 878,545	\$ 108,100

Top 5 Uses





Operations Budget Overview

Operations Budget

The City's Operations Budget totals \$88,064,850 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 16%. The primary driver behind this increase is due to additional staff, including 9 new fire-fighter personnel, and the City's commitment and progress toward bringing staff salaries closer to market rates. Also, reflected in this increase is the need to bring expenditures back to pre-pandemic budget levels and business returns to normal.



The City Council & City Treasurer's Department budget totals \$219,312, an increase of 37.4% decrease from the projected Fiscal Year 2021/22 expenses. This department allocates funding necessary to support the City's elected officials and includes salaries, benefits, insurance, supplies, and community program funding. The large decrease is due primarily to a decrease in professional services for Fiscal Year 2022/23. During the current fiscal year, the City completed a redistricting exercise which required the use of external consultants. 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 3 FTE staffing positions, with one additional FTE added. The total department budget is \$778,957 an increase of 16% over the projected Fiscal Year 2021/22 expenses due primarily to the addition of a second code enforcement officer. 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 \$4,563,442 and includes funding for Administration, Human Resources (HR), Economic Development, City Clerk, Public Information, and Information Technology (IT). 15.00 FTE staffing positions have been included, a net increase of 1 FTE over the prior year to provide for additional IT 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 budget totals \$4,555,770 an increase of 9% from the projected Fiscal Year 2021/22 expenses, due primarily to increases in Salaries and related expenses. 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 \$8,609,202, an increase of 13.6% from the projected Fiscal Year 2021/22 expenses. Funding has been provided for police operations and support service activities and includes an increase of 1 Police Sergeant, 2 Records Clerk/Evidence Tech and 1 Dispatchers over the prior year. The Police Department budget 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 \$7,350,924, a 22% increase from the projected Fiscal Year 2021/22 expenses. 30.5 FTE staffing positions have been funded and includes the addition of 9 FTEs funded in part by the Standard Allowance revenues. The Fire Department is 98% funded by the General Fund, including Standard Allowance Revenues but includes minimal support from other governmental funds.



Operations Budget Overview

Operations Budget

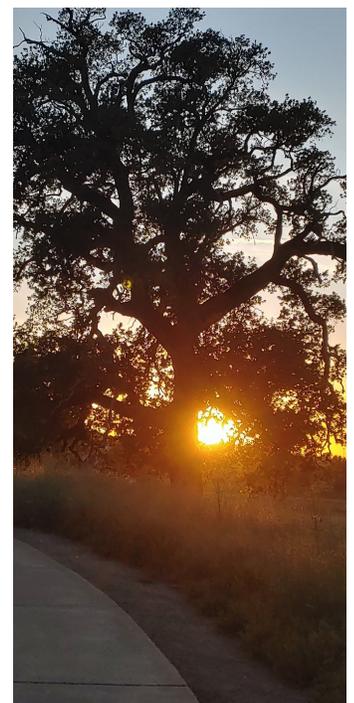
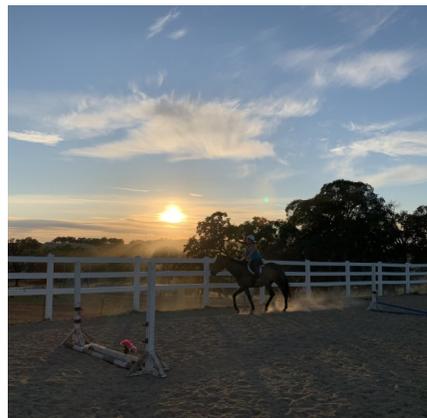
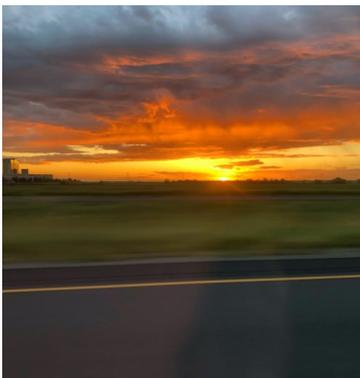
The City Library Budget totals \$896,433, an increase of 16% from the projected Fiscal Year 2021/22 expenses with the majority of the increase in salaries and related expenses. Funding for 6.66 FTE staffing positions have been included. The Library is funded 91% by the General Fund and the remainder is Library PFE funded.

The City's Recreation Department budget totals \$1,311,976 an increase of 10.2% from the projected Fiscal Year 2021/22 expenses. Recreational programs have rebounded as communities adapt to a new normal in the on-going COVID Pandemic. Additional supplies and materials are needed to reopen and launch recreation programs. Funding for 51 FTE staffing positions has been included as well as numerous PT seasonal positions needed to staff programs. This department is 100% funded by the General Fund.

The Community Development Department Budget includes funding for Administration, Planning, Building, and Engineering with activities totaling \$6,169,521 an increase of 42% over the prior year. Funding for 32 FTE staffing positions has been allocated, including 5 additional FTE which continues the trend of bringing staffing levels closer to those needed to effectively serve our community. This department is funded by the Development Services Fund, the General Fund and multiple enterprise funds.

The Public Works Department is the largest operating department within the City. This year's public works operations budget totals \$43,347,229 and includes funding for 10 divisions: Administration, Water, Wastewater, Solid Waste, Streets, Parks, Transit, Airport, Facilities and Fleet. 67.96 FTE staffing positions have been funded, and includes an addition of 3.5 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 \$10,262,084 and are comprised of the following: Property / Liability insurance for \$1,581,266; Debt service including payment for the Corp Yard, City Hall and Airport interfund loan to General Fund for \$1,473,037 and the Cost allocation of the departments that include City Manager, Finance, and Facilities totaling \$7,207,781.





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.



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

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

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



Richard Pearl, City Treasurer

Strategic Priorities

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

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

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

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

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

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

CITY COUNCIL / TREASURER

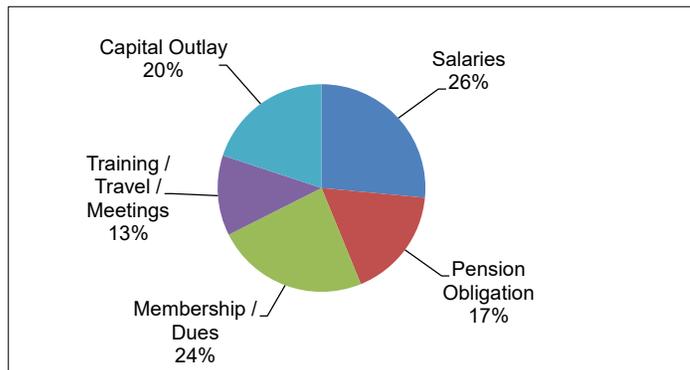
Fiscal Year 2022-2023

DEPARTMENT BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change from FY 2020-21	% of Change
Salaries	\$ 48,584	\$ 48,172	\$ 47,760	\$ 47,760	\$ 47,760	\$ -	0.0%
Retirement	\$ 1,149	\$ 1,058	\$ 880	\$ 880	\$ 864	\$ (16)	-1.8%
Pension Obligation	\$ 19,856	\$ 23,313	\$ 27,526	\$ 27,535	\$ 31,223	\$ 3,697	13.4%
Workers Comp	\$ 139	\$ 123	\$ 201	\$ 201	\$ 201	\$ -	0.0%
OPEB Unfunded Liability	\$ -	\$ 6,072	\$ 5,780	\$ 5,780	\$ -	\$ (5,780)	-100.0%
Med/Den/Life Ins	\$ 17,787	\$ 17,869	\$ 24,218	\$ 24,218	\$ 17,987	\$ (6,231)	-25.7%
SUI	\$ -	\$ -	\$ 1,260	\$ 1,260	\$ 966	\$ (294)	-23.3%
FICA	\$ 3,315	\$ 3,261	\$ 3,653	\$ 3,653	\$ 3,695	\$ 42	1.1%
Insurance	\$ 2,624		\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 483	\$ 852	\$ 3,500	\$ 3,600	\$ 3,500	\$ -	0.0%
Advertising	\$ 10	\$ -	\$ 700	\$ 350	\$ 700	\$ -	0.0%
Communications	\$ 2,393	\$ 2,376	\$ 4,276	\$ 4,200	\$ 620	\$ (3,656)	-85.5%
Professional Services	\$ -	\$ 1,476	\$ 101,000	\$ 97,569	\$ 8,000	\$ (93,000)	-92.1%
Membership / Dues	\$ 28,636	\$ 34,888	\$ 51,500	\$ 51,500	\$ 42,829	\$ (8,671)	-16.8%
Training / Travel / Meetings	\$ 3,782	\$ 2,373	\$ 24,550	\$ 40,000	\$ 22,550	\$ (2,000)	-8.1%
Capital Outlay	\$ 38,520	\$ 38,519	\$ 51,000	\$ 38,841	\$ 35,917	\$ (15,083)	-29.6%
Community Programs	\$ -		\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTALS	\$ 167,278	\$ 180,352	\$ 350,304	\$ 349,847	\$ 219,312	\$ (130,992)	-37.4%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change from FY 2020-21	% of Total
#100 - General Fund	\$ 167,278	\$ 180,352	\$ 350,304	\$ 349,847	\$ 219,312	\$ (130,992)	100.0%
TOTALS	\$ 167,278	\$ 180,352	\$ 350,304	\$ 349,847	\$ 219,312	\$ (130,992)	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 and negotiating settlements; handling minor collection cases on the City's behalf generally related to utilities and the airport; providing staff support to the City's administrative code enforcement program; prosecuting criminal and civil violations of the City's Municipal Code; negotiating civil settlements, franchises, contracts and agreements on behalf of the City; assisting in Municipal Code updates; presenting legislative and case law updates and presentations to affected departments; support of the City's regulatory compliance including but not limited to CEQA, AB 1600, Proposition 218; support development with plan and map reviews, CUPs and COAs; performing liaison activities with the news media and the local bar; and networking with other cities through the League of California Cities City Attorney Division.

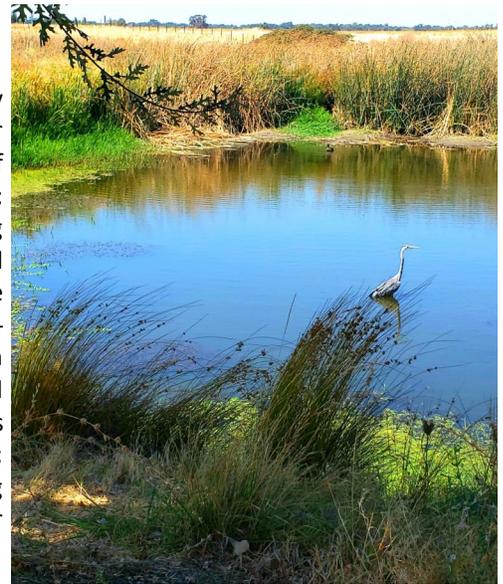


Photo credit to Victoria Edwards – Love Lincoln Photo Challenge 2020

2022-23 Goals

- **Organizational Excellence and Economic Development:** Recruitment of Code Enforcement professionals to improve the quality of life in Lincoln and preserve and protect our local businesses
- **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:** Implementation of strategic neighborhood initiatives to educate the community regarding the role of Code Enforcement to ensure healthy neighborhoods and preserve property values.
- **Organizational Excellence and Team Cohesion:** Continue attendance at community outreach events and participate in media opportunities to educate residents about the City's Municipal Codes, especially the Property Nuisance Ordinance, in an effort to reduce complaints and improve the quality of life.
- **Team Cohesion:** Continue supporting City departments in achieving City Council's priorities by giving sound legal advice and assisting staff in formulating workable solutions.
- **Organizational Excellence:** Provide accurate and complete legal information and advice to the City Council, commissions, boards, and staff.
- **Team Cohesion:** Contribute to the effective administration and management of the City.
- **Organizational Excellence:** Promote to the public a positive image of the City, City Council and City Attorney's Office.

2021-2022 Accomplishments

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

CITY ATTORNEY

Fiscal Year 2022-2023

POSITION INFORMATION

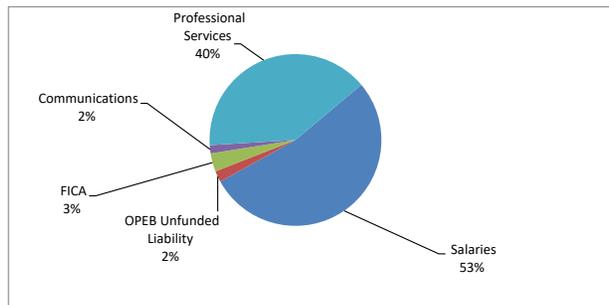
AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
City Attorney	1.00	1.00	1.00	1.00	-
Code Enforcement Officer	2.00	1.00	1.00	2.00	1.00
TOTALS	3.00	2.00	2.00	3.00	1.00

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 291,815	\$ 290,728	\$ 282,631	\$ 298,879	\$ 386,131	\$ 103,500	36.6%
Retirement	\$ 12,568	\$ 9,555	\$ 9,441	\$ 9,227	\$ 14,780	\$ 5,339	56.6%
Pension Obligation	\$ 19,856	\$ 23,313	\$ 324	\$ 324	\$ 460	\$ 136	42.0%
Work Comp	\$ 1,751	\$ 1,400	\$ 2,516	\$ 2,250	\$ 4,760	\$ 2,244	89.2%
OPEB Unfunded Liability	\$ 12,251	\$ 5,921	\$ 11,271	\$ 11,274	\$ 15,184	\$ 3,913	34.7%
Med/Den/Life Ins	\$ 9,966	\$ 5,112	\$ 3,346	\$ 3,283	\$ 3,317	\$ (29)	-0.9%
SUI	\$ 476	\$ 546	\$ 422	\$ 422	\$ 581	\$ 159	37.7%
FICA	\$ 17,745	\$ 16,681	\$ 17,547	\$ 18,379	\$ 25,074	\$ 7,527	42.9%
Insurance	\$ 12,097	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 488	\$ 3,365	\$ 2,000	\$ 2,600	\$ 4,000	\$ 2,000	100.0%
Fuel	\$ 110	\$ 714	\$ 600	\$ 1,000	\$ 1,000	\$ 400	0.0%
Uniforms	\$ 350	\$ 367	\$ 4,300	\$ 3,258	\$ 5,000	\$ 700	16.3%
Communications	\$ 2,673	\$ 2,384	\$ 9,616	\$ 2,766	\$ 11,250	\$ 1,634	17.0%
Professional Services	\$ 89,602	\$ 81,362	\$ 290,000	\$ 305,842	\$ 290,000	\$ -	0.0%
Memberships/Dues	\$ 5,979	\$ 6,215	\$ 6,330	\$ 6,330	\$ 7,520	\$ 1,190	18.8%
Training/Travel/Conf/Mtgs	\$ 1,508	\$ 1,132	\$ 6,700	\$ 6,500	\$ 9,900	\$ 3,200	47.8%
TOTALS	\$ 479,235	\$ 448,795	\$ 647,044	\$ 672,334	\$ 778,957	\$ 131,913	20%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#100 - General Fund	\$ 207,602	\$ 218,570	\$ 250,650	\$ 276,078	\$ 301,127	\$ 50,477	38.7%
#248 - Development Services	\$ 13,203	\$ 8,347	\$ 8,954	\$ 9,867	\$ 20,253	\$ 11,299	2.6%
#270 - Landscape & Lighting	\$ 612	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#285 - CFD 2018-1 Maint	\$ -	\$ 4,360	\$ -	\$ -	\$ -	\$ -	0.0%
#286 - CFD 2018-2 Safety	\$ -	\$ 3,479	\$ -	\$ -	\$ -	\$ -	0.0%
#290 - Oak Tree Preservation	\$ -	\$ 2,851	\$ -	\$ 27,149	\$ 100,000	\$ 100,000	12.8%
#600 - Internal Services Fund	\$ 57,988	\$ 45,407	\$ 47,592	\$ 47,912	\$ 55,263	\$ 7,671	7.1%
#710 - Water Operations	\$ 137,884	\$ 70,175	\$ 83,596	\$ 140,419	\$ 107,602	\$ 24,006	13.8%
#720 - Wastewater Operations	\$ 34,778	\$ 70,975	\$ 207,747	\$ 101,595	\$ 144,980	\$ (62,767)	18.6%
#726 - Regional Sewer	\$ 1,453	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#730 - Solid Waste Operations	\$ 12,410	\$ 12,239	\$ 11,608	\$ 47,011	\$ 12,366	\$ 758	1.6%
#750 - Airport Fund	\$ 13,304	\$ 12,392	\$ 36,897	\$ 22,303	\$ 37,366	\$ 469	4.8%
TOTALS	\$ 479,235	\$ 448,795	\$ 647,044	\$ 672,334	\$ 778,957	\$ 131,913	100.0%

TOP FIVE EXPENDITURES





City Manager’s Office

Department Description

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

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



List of Divisions

Administration	Human Resources	Economic Development	City Clerk	Public Information	IT
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2022-23 Goals

- **Public Safety Service Levels:** Continue to increase Police Service Levels until a ratio of .85 sworn officers for police services for every 1,000 residents. And continue to increase Fire Service levels until a ration of .66 fire fighters for fire services for every 1,000 residents.
- **Economic Development:** Utilized long range forecasting to develop short-term and long-term economic goals and recovery plan.
- **Organization Efficiency:** Refine the existing Strategic Plan.
- **Infrastructure:** Complete and recommend for adoption the remaining rate studies and Public Facility Element Study.
- **Sustainable Fiscal Health:** Improve transparency of City’s finances through continued improvement of the budget process including developing a more interactive platform for community involvement. Begin implementation of a new ERP from Tyler Technologies.

2021-22 Accomplishments

- Added 9 fire fighter positions to increase staffing levels, funded in part by the utilized available Standard Allowance revenues received as part of the American Rescue Recovery Plan Coronavirus State and Local Fiscal Recovery Funds for the next 3 fiscal years.
- Continued progress toward satisfying the remaining two State Audit Recommendations.
- Continued progress toward filling the vacant executive leadership positions in the City which are critical to the City’s continued forward progress.

CITY MANAGER'S OFFICE

Fiscal Year 2022-23

AUTHORIZED POSITION INFORMATION

DIVISION	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
ADMINISTRATION	2.00	2.00	2.00	2.00	-
HUMAN RESOURCES	2.50	2.75	3.00	3.00	-
ECONOMIC DEVELOPMENT	1.50	1.50	1.50	1.00	-0.50
CITY CLERK	2.00	2.00	2.00	2.00	-
PUBLIC INFORMATION	0.15	-	-	-	-
INFORMATION TECHNOLOGY / GIS	2.00	4.50	5.50	7.00	1.50
TOTALS	10.15	12.75	14.00	15.00	1.00

DEPARTMENT BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Change
ADMINISTRATION	\$ 435,159	\$ 380,667	\$ 371,006	\$ 360,501	\$ 481,225	29.7%
HUMAN RESOURCES	\$ 424,516	\$ 395,428	\$ 630,398	\$ 544,563	\$ 715,784	13.5%
ECONOMIC DEVELOPMENT	\$ 274,959	\$ 143,214	\$ 278,962	\$ 88,087	\$ 318,122	14.0%
CITY CLERK	\$ 455,050	\$ 460,709	\$ 493,164	\$ 480,970	\$ 621,111	25.9%
PUBLIC INFORMATION	\$ 22,858	\$ 10,772	\$ 11,900	\$ 5,500	\$ 18,100	52.1%
INFORMATION TECHNOLOGY / GIS	\$ 866,621	\$ 1,084,192	\$ 1,885,616	\$ 1,950,248	\$ 2,409,100	27.8%
TOTALS	\$ 2,479,163	\$ 2,474,982	\$ 3,671,046	\$ 3,429,869	\$ 4,563,442	24.3%

EXPENDITURE CATEGORIES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Total
Salaries	\$ 995,745	\$ 1,060,039	\$ 1,433,009	\$ 1,366,755	\$ 1,818,940	39.9%
Retirement	\$ 48,321	\$ 54,398	\$ 82,891	\$ 74,283	\$ 99,529	2.2%
Pension Obligation	\$ 60,164	\$ 48,095	\$ 57,184	\$ 57,202	\$ 67,134	1.5%
Workers Comp	\$ 7,204	\$ 3,558	\$ 8,666	\$ 7,587	\$ 14,805	0.3%
OPEB	\$ 55,125	\$ 33,395	\$ 69,361	\$ 69,361	\$ 106,319	2.3%
Med/Den/Life Ins	\$ 119,403	\$ 109,470	\$ 217,294	\$ 138,759	\$ 228,034	5.0%
SUI	\$ 2,659	\$ 3,078	\$ 2,940	\$ 2,730	\$ 2,709	0.1%
FICA	\$ 69,373	\$ 74,891	\$ 105,171	\$ 101,332	\$ 127,690	2.8%
Insurance	\$ 42,279	\$ 1,946	\$ 2,500	\$ 604	\$ 12,200	0.3%
Materials & Supplies	\$ 218,121	\$ 279,770	\$ 243,542	\$ 274,150	\$ 310,040	6.8%
Advertising	\$ 54,266	\$ 85,936	\$ 56,200	\$ 53,400	\$ 56,400	1.2%
Communications	\$ 77,870	\$ 59,492	\$ 75,600	\$ 54,437	\$ 100,146	2.2%
Equipment Maintenance	\$ 2,736	\$ -	\$ -	\$ -	\$ -	0.0%
Lease Expense	\$ 200	\$ -	\$ 500	\$ 500	\$ 500	0.0%
Taxes	\$ 7,837	\$ -	\$ -	\$ -	\$ -	0.0%
Professional Services	\$ 552,012	\$ 494,185	\$ 912,760	\$ 857,328	\$ 964,932	21.1%
Membership/Dues	\$ 33,796	\$ 29,531	\$ 38,944	\$ 32,040	\$ 42,214	0.9%
Community Programs	\$ -	\$ -	\$ -	\$ 2,500	\$ 5,000	0.1%
Training/Travel/Conf/Mtgs	\$ 22,408	\$ 15,963	\$ 40,800	\$ 24,900	\$ 75,250	1.6%
Facade Preservation Program	\$ 34,403	\$ 7,049	\$ -	\$ -	\$ -	0.0%
Equipment	\$ -	\$ -	\$ 58,184	\$ 58,185	\$ -	0.0%
Renewals & Warranties	\$ 75,239	\$ 114,186	\$ 265,500	\$ 253,816	\$ 531,600	11.6%
TOTALS	\$ 2,479,163	\$ 2,474,982	\$ 3,671,046	\$ 3,429,869	\$ 4,563,442	100.0%

CITY MANAGER'S OFFICE

Fiscal Year 2022-23

<i>FUNDING SOURCES</i>	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Change
#100 - General Fund	\$ 286,847	\$ 153,714	\$ 374,272	\$ 139,434	\$ 471,496	26.0%
#223 - Street Fund	\$ 25,898	\$ 39,988	\$ 58,016	\$ 71,985	\$ 108,510	87.0%
#237 - ARPA Federal Assistance	\$ -	\$ -	\$ -	\$ 2,500	\$ -	0.0%
#248 - Development Svcs Fund	\$ 25,897	\$ 19,031	\$ 146,050	\$ 150,853	\$ 58,548	-59.9%
#261 - CDBG Grants	\$ 8,368	\$ 9,944	\$ 10,000	\$ 24,153	\$ 30,000	200.0%
#264 - Cal Home Grants	\$ 3,588	\$ 3,945	\$ 4,800	\$ 4,800	\$ 4,800	0.0%
#267 - HOME Grants	\$ 4,941	\$ 3,945	\$ 4,800	\$ 4,800	\$ 4,800	0.0%
#270 - Landscape & Lighting	\$ -	\$ -	\$ -	\$ -	\$ 34,048	100.0%
#540 - Capital Improvements	\$ 34,403	\$ 7,049	\$ -	\$ -	\$ -	0.0%
#600 - Internal Service Fund	\$ 2,037,427	\$ 2,097,278	\$ 2,679,754	\$ 2,634,154	\$ 3,197,813	19.3%
#710 - Water Fund	\$ 25,897	\$ 53,807	\$ 201,987	\$ 175,706	\$ 285,432	41.3%
#720 - Wastewater Fund	\$ 25,897	\$ 52,790	\$ 138,687	\$ 167,623	\$ 250,941	80.9%
#730 - Solid Waste Fund	\$ -	\$ 33,491	\$ 52,680	\$ 53,861	\$ 117,054	122.2%
TOTALS	\$ 2,479,163	\$ 2,474,982	\$ 3,671,046	\$ 3,429,869	\$ 4,563,442	24.3%

CITY MANAGER'S OFFICE

ADMINISTRATION Fiscal Year 2022-23

POSITION INFORMATION

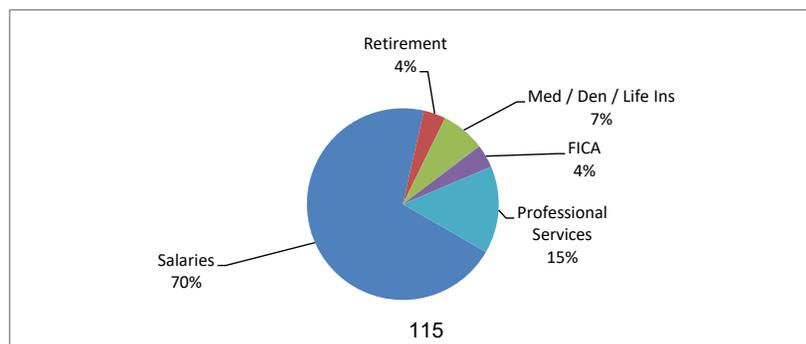
AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
City Manager	1.00	1.00	1.00	1.00	-
Executive Assistant	1.00	1.00	1.00	1.00	-
TOTALS	2.00	2.00	2.00	2.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 272,551	\$ 305,685	\$ 272,463	\$ 266,372	\$ 317,150	\$ 44,687	16.4%
Retirement	\$ 7,418	\$ 7,832	\$ 9,018	\$ 8,836	\$ 16,902	\$ 7,884	87.4%
Pension Obligation	\$ 19,856	\$ 210	\$ 324	\$ 324	\$ 942	\$ 618	190.7%
Workers Comp	\$ 2,090	\$ 704	\$ 1,145	\$ 850	\$ 1,332	\$ 187	16.3%
OPEB Unfunded Liability	\$ 12,250	\$ 6,072	\$ 11,560	\$ 11,560	\$ 15,184	\$ 3,624	31.3%
Med / Den / Life Ins	\$ 10,718	\$ 10,960	\$ 11,607	\$ 11,938	\$ 33,587	\$ 21,980	189.4%
SUI	\$ 476	\$ 607	\$ 420	\$ 420	\$ 322	\$ (98)	-23.3%
FICA	\$ 15,783	\$ 18,317	\$ 16,843	\$ 19,722	\$ 17,780	\$ 937	5.6%
Insurance	\$ 12,892	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 213	\$ 7,394	\$ 1,150	\$ 850	\$ 1,150	\$ -	0.0%
Communications	\$ 1,648	\$ 1,875	\$ 2,076	\$ 1,629	\$ 1,276	\$ (800)	-38.5%
Professional Services	\$ 37,529	\$ 13,469	\$ 39,000	\$ 32,500	\$ 66,500	\$ 27,500	70.5%
Membership/Dues	\$ 67	\$ 172	\$ 2,900	\$ 1,500	\$ 2,900	\$ -	0.0%
Training/Travel/Conf/Mtgs	\$ 7,265	\$ 321	\$ 2,500	\$ 1,500	\$ 6,200	\$ 3,700	148.0%
Community Programs				\$ 2,500	\$ -	\$ -	0.0%
Facade Preservation Program	\$ 34,403	\$ 7,049	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 435,159	\$ 380,667	\$ 371,006	\$ 360,501	\$ 481,225	\$ 110,219	29.7%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
#100 - General Fund	\$ 21,097	\$ 7,058	\$ 24,000	\$ 5,000	\$ 24,000	\$ -	5.0%
#237 - ARPA Federal Assistance				\$ 2,500	\$ -	\$ -	0.0%
#540 - Capital Improvements	\$ 34,403	\$ 7,049	\$ -	\$ -	\$ -	\$ -	0.0%
#600 - Internal Service Fund	\$ 379,659	\$ 366,560	\$ 347,006	\$ 353,001	\$ 457,225	\$ 110,219	95.0%
TOTALS	\$ 435,159	\$ 380,667	\$ 371,006	\$ 360,501	\$ 481,225	\$ 110,219	100.0%

TOP FIVE EXPENDITURES



CITY MANAGER'S OFFICE

HUMAN RESOURCES Fiscal Year 2022-23

POSITION INFORMATION

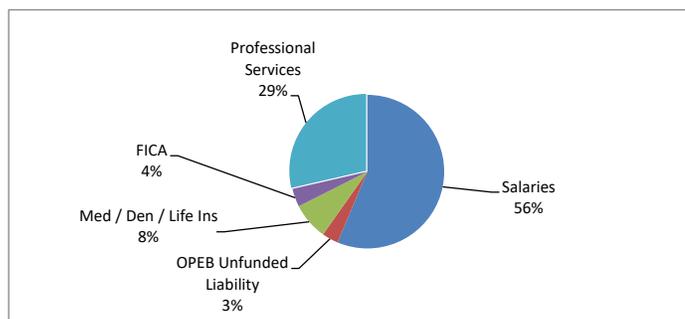
AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Human Resources Director	-	-	1.00	1.00	-
Human Resources Manager	1.00	1.00	-	-	-
Human Resources Sr Administrative Analyst	1.00	1.00	1.00	1.00	-
Human Resources Analyst I	-	-	1.00	1.00	-
Human Resources Analyst I -Seasonal	-	0.50	-	-	-
Human Resources Tech - Seasonal	0.50	0.25	-	-	-
TOTALS	2.50	2.75	3.00	3.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 229,078	\$ 242,441	\$ 353,608	\$ 321,101	\$ 371,893	\$ 18,285	5.2%
Retirement	\$ 11,667	\$ 13,421	\$ 20,419	\$ 17,516	\$ 18,760	\$ (1,659)	-8.1%
Pension Obligation	\$ 660	\$ 944	\$ 1,160	\$ 1,160	\$ 1,654	\$ 494	42.6%
Workers Comp	\$ 664	\$ 615	\$ 1,485	\$ 1,036	\$ 1,478	\$ (7)	-0.5%
OPEB Unfunded Liability	\$ 12,250	\$ 6,072	\$ 11,560	\$ 11,560	\$ 22,776	\$ 11,216	97.0%
Med / Den / Life Ins	\$ 29,831	\$ 27,619	\$ 54,127	\$ 40,323	\$ 51,273	\$ (2,854)	-5.3%
SUI	\$ 525	\$ 420	\$ 630	\$ 630	\$ 483	\$ (147)	-23.3%
FICA	\$ 17,407	\$ 18,418	\$ 26,390	\$ 23,823	\$ 25,306	\$ (1,084)	-4.1%
Insurance	\$ 14,586	\$ 1,946	\$ 2,500	\$ 604	\$ 12,200	\$ 9,700	388.0%
Materials & Supplies	\$ 1,321	\$ 754	\$ 2,240	\$ 1,100	\$ 740	\$ (1,500)	-67.0%
Advertising	\$ 975	\$ 1,802	\$ 6,700	\$ 3,000	\$ 6,900	\$ 200	3.0%
Communications	\$ 1,206	\$ 1,237	\$ 1,200	\$ 1,321	\$ 1,200	\$ -	0.0%
Professional Services	\$ 102,310	\$ 78,257	\$ 138,360	\$ 117,000	\$ 188,832	\$ 50,472	36.5%
Membership/Dues	\$ 209	\$ 219	\$ 3,719	\$ 4,089	\$ 4,789	\$ 1,070	28.8%
Training/Travel/Conf/Mtgs	\$ 1,827	\$ 1,263	\$ 6,300	\$ 300	\$ 7,500	\$ 1,200	19.0%
TOTALS	\$ 424,516	\$ 395,428	\$ 630,398	\$ 544,563	\$ 715,784	\$ 85,386	13.5%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#100 - General Fund	\$ 7,688	\$ 19,515	\$ 57,760	\$ 57,000	\$ 107,660	\$ 49,900	15.0%
#600 - Internal Service Fund	\$ 416,828	\$ 375,913	\$ 572,638	\$ 487,563	\$ 608,124	\$ 35,486	85.0%
TOTALS	\$ 424,516	\$ 395,428	\$ 630,398	\$ 544,563	\$ 715,784	\$ 85,386	100.0%

TOP FIVE EXPENDITURES



CITY MANAGER'S OFFICE

ECONOMIC DEVELOPMENT Fiscal Year 2022-23

POSITION INFORMATION

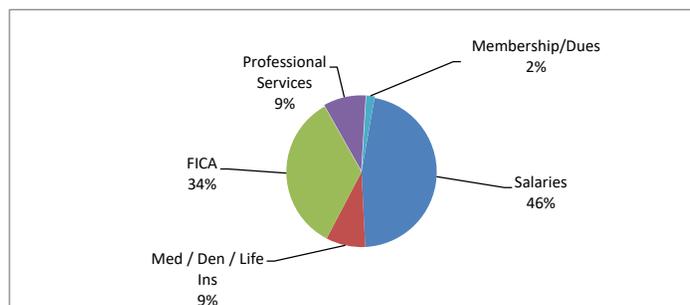
AUTHORIZED POSITIONS	FY 2020-21	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Economic Development Manager	1.00	1.00	1.00	1.00	-
Seasonal Intern	0.50	0.50	0.50	-	-0.50
TOTALS	1.50	1.50	1.50	1.00	-0.50

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 116,053	\$ 25,406	\$ 124,145	\$ -	\$ 128,645	\$ 4,500	3.6%
Retirement	\$ 4,576	\$ 319	\$ 7,454	\$ -	\$ 7,153	\$ (301)	-4.0%
Pension Obligation	\$ 64	\$ 105	\$ 162	\$ 162	\$ 712	\$ 550	339.5%
Workers Comp	\$ 1,801	\$ 86	\$ 540	\$ -	\$ 540	\$ -	0.0%
OPEB Unfunded Liability	\$ 6,125	\$ 3,036	\$ 5,780	\$ 5,780	\$ 7,592	\$ 1,812	31.3%
Med / Den / Life Ins	\$ 20,236	\$ 2,103	\$ 22,808	\$ -	\$ 23,456	\$ 648	2.8%
SUI	\$ 299	\$ 45	\$ 210	\$ -	\$ 161	\$ (49)	-23.3%
FICA	\$ 8,610	\$ 1,898	\$ 9,841	\$ -	\$ 9,841	\$ -	0.0%
Materials & Supplies	\$ -	\$ -	\$ 1,500	\$ 750	\$ 1,500	\$ -	0.0%
Insurance	\$ 5,409	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Advertising	\$ 7,700	\$ 33,600	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	0.0%
Communications	\$ 1,725	\$ 422	\$ 1,572	\$ 881	\$ 1,572	\$ -	0.0%
Taxes	\$ 7,837	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%
Lease Expense	\$ 200	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.0%
Professional Services	\$ 59,001	\$ 54,366	\$ 73,400	\$ 52,553	\$ 94,600	\$ 21,200	28.9%
Membership/Dues	\$ 26,298	\$ 21,260	\$ 23,550	\$ 20,961	\$ 25,350	\$ 1,800	7.6%
Training /Travel / Conf / Mtgs	\$ 9,024	\$ 568	\$ 1,000	\$ -	\$ 5,000	\$ 4,000	400.0%
Community Programs	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	100.0%
TOTALS	\$ 274,959	\$ 143,214	\$ 278,962	\$ 88,087	\$ 318,122	\$ 39,160	14.0%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#100 - General Fund	\$ 258,062	\$ 125,380	\$ 259,362	\$ 54,334	\$ 278,522	\$ 19,160	87.6%
#261 - CDBG Grants	\$ 8,368	\$ 9,944	\$ 10,000	\$ 24,153	\$ 30,000	\$ 20,000	9.4%
#264 - Cal Home Grants	\$ 3,588	\$ 3,945	\$ 4,800	\$ 4,800	\$ 4,800	\$ -	1.5%
#267 - HOME Grants	\$ 4,941	\$ 3,945	\$ 4,800	\$ 4,800	\$ 4,800	\$ -	1.5%
TOTALS	\$ 274,958	\$ 143,214	\$ 278,962	\$ 88,087	\$ 318,122	\$ 39,160	100.0%

TOP FIVE EXPENDITURES



CITY MANAGER'S OFFICE

CITY CLERK Fiscal Year 2022-23

POSITION INFORMATION

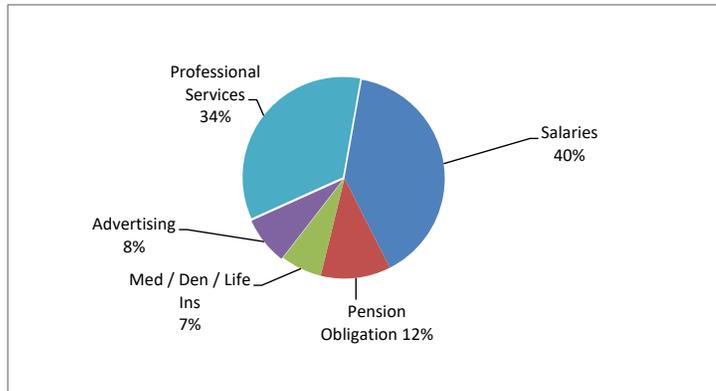
AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
City Clerk	1.00	1.00	1.00	1.00	-
Deputy City Clerk	1.00	1.00	1.00	1.00	-
TOTALS	2.00	2.00	2.00	2.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 169,377	\$ 177,627	\$ 213,941	\$ 214,262	\$ 219,929	\$ 5,988	2.8%
Retirement	\$ 16,975	\$ 19,389	\$ 23,949	\$ 23,437	\$ 24,170	\$ 221	0.9%
Pension Obligation	\$ 39,584	\$ 46,416	\$ 54,728	\$ 54,746	\$ 62,446	\$ 7,718	14.1%
Workers Comp	\$ 490	\$ 454	\$ 898	\$ 898	\$ 923	\$ 25	2.8%
OPEB Unfunded Liability	\$ 12,250	\$ 6,072	\$ 11,560	\$ 11,560	\$ 15,184	\$ 3,624	31.3%
Med / Den / Life Ins	\$ 31,933	\$ 34,117	\$ 35,807	\$ 33,222	\$ 36,938	\$ 1,131	3.2%
SUI	\$ 476	\$ 420	\$ 420	\$ 420	\$ 322	\$ (98)	-23.3%
FICA	\$ 12,408	\$ 12,998	\$ 16,366	\$ 15,760	\$ 16,824	\$ 458	2.8%
Insurance	\$ 9,391	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 3,262	\$ 1,238	\$ 652	\$ 950	\$ 650	\$ (2)	-0.3%
Advertising	\$ 45,591	\$ 50,534	\$ 43,000	\$ 43,900	\$ 43,000	\$ -	0.0%
Communications	\$ 1,258	\$ 2,677	\$ 1,068	\$ 949	\$ 950	\$ (118)	-11.0%
Professional Services	\$ 108,096	\$ 107,025	\$ 83,000	\$ 76,991	\$ 191,000	\$ 108,000	130.1%
Membership/Dues	\$ 453	\$ 1,031	\$ 875	\$ 875	\$ 1,275	\$ 400	45.7%
Training/Travel/Conf/Mtgs	\$ 3,507	\$ 711	\$ 6,900	\$ 3,000	\$ 7,500	\$ 600	8.7%
TOTALS	\$ 455,050	\$ 460,709	\$ 493,164	\$ 480,970	\$ 621,111	\$ 127,947	25.9%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#600 - Internal Service Fund	\$ 455,050	\$ 460,709	\$ 493,164	\$ 480,970	\$ 621,111	\$ 127,947	100.0%
TOTALS	\$ 455,050	\$ 460,709	\$ 493,164	\$ 480,970	\$ 621,111	\$ 127,947	100.0%

TOP FIVE EXPENDITURES



CITY MANAGER'S OFFICE

PUBLIC INFORMATION Fiscal Year 2022-23

POSITION INFORMATION

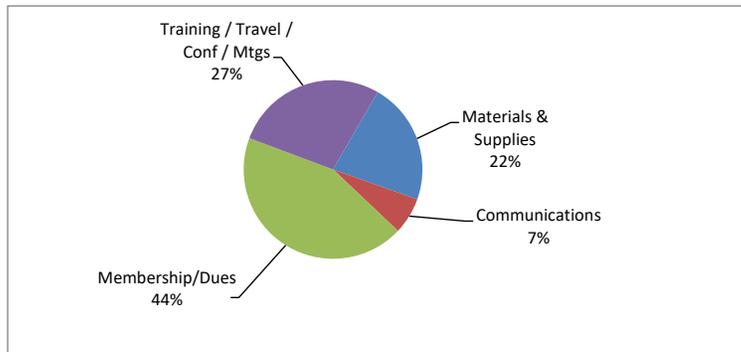
AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Administrative Analyst/PIO	0.15	-	-	-	-
TOTALS	0.15	0.00	0.00	0.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Materials & Supplies	\$ -		\$ 4,000	\$ 2,000	\$ 4,000	\$ -	0.0%
Insurance	\$ -		\$ -			\$ -	0.0%
Communications	\$ 8	\$ 168	\$ -		\$ 1,200	\$ 1,200	100.0%
Professional Services	\$ 16,080	\$ 3,875	\$ -		\$ -	\$ -	0.0%
Membership/Dues	\$ 6,770	\$ 6,729	\$ 7,900	\$ 3,500	\$ 7,900	\$ -	0.0%
Training / Travel / Conf / Mtgs	\$ -		\$ -		\$ 5,000	\$ 5,000	100.0%
TOTALS	\$ 22,858	\$ 10,772	\$ 11,900	\$ 5,500	\$ 18,100	\$ 6,200	52.1%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#600 - Internal Service Fund	\$ 22,858	\$ 10,772	\$ 11,900	\$ 5,500	\$ 18,100	\$ 6,200	100.0%
TOTALS	\$ 22,858	\$ 10,772	\$ 11,900	\$ 5,500	\$ 18,100	\$ 6,200	100.0%

TOP FIVE EXPENDITURES



CITY MANAGER'S OFFICE

INFORMATION TECHNOLOGY / GIS

Fiscal Year 2022-23

POSITION INFORMATION

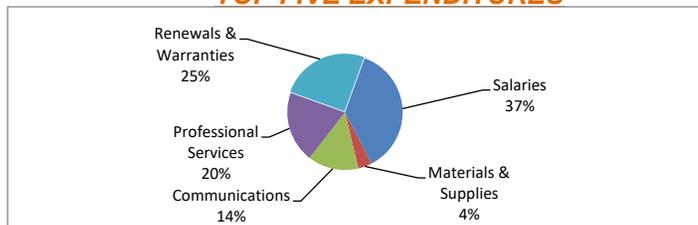
AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Chief Innovation and Technology Officer	1.00	1.00	1.00	1.00	-
IT Supervisor	-	-	-	1.00	1.00
GIS Analyst I / II	1.00	2.00	2.00	3.00	1.00
IT Technician II	-	1.00	2.00	2.00	-
GIS Technician - Seasonal	-	0.50	0.50	-	-0.50
TOTALS	2.00	4.50	5.50	7.00	1.50

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 208,687	\$ 308,880	\$ 468,852	\$ 565,020	\$ 781,323	\$ 312,471	67%
Retirement	\$ 7,684	\$ 13,437	\$ 22,051	\$ 24,494	\$ 32,544	\$ 10,493	48%
Pension Obligation	\$ -	\$ 420	\$ 810	\$ 810	\$ 1,380	\$ 570	70%
Workers Comp	\$ 2,160	\$ 1,699	\$ 4,598	\$ 4,803	\$ 10,532	\$ 5,934	129%
OPEB Unfunded Liability	\$ 12,250	\$ 12,143	\$ 28,901	\$ 28,901	\$ 45,583	\$ 16,682	58%
Med / Den /Life Ins	\$ 26,684	\$ 34,671	\$ 92,945	\$ 53,276	\$ 82,780	\$ (10,165)	-11%
SUI	\$ 882	\$ 1,586	\$ 1,260	\$ 1,260	\$ 1,421	\$ 161	13%
FICA	\$ 15,166	\$ 23,260	\$ 35,731	\$ 42,027	\$ 57,939	\$ 22,208	62%
Materials & Supplies	\$ 213,326	\$ 270,384	\$ 234,000	\$ 268,500	\$ 302,000	\$ 68,000	29%
Communications	\$ 72,024	\$ 53,113	\$ 69,684	\$ 49,657	\$ 93,948	\$ 24,264	35%
Equipment Maintenance	\$ 2,736	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Professional Services	\$ 228,998	\$ 237,193	\$ 579,000	\$ 578,284	\$ 424,000	\$ (155,000)	-27%
Renewals & Warranties	\$ 75,239	\$ 114,186	\$ 265,500	\$ 253,816	\$ 531,600	\$ 266,100	100%
Memberships/Dues	\$ 784	\$ 120	\$ -	\$ 1,115	\$ -	\$ -	0%
Training/Travel/Conf/Mtgs	\$ -	\$ 13,100	\$ 24,100	\$ 20,100	\$ 44,050	\$ 19,950	0%
Equipment	\$ -	\$ -	\$ 58,184	\$ 58,185	\$ -	\$ (58,184)	-100%
TOTALS	\$ 866,621	\$ 1,084,192	\$ 1,885,616	\$ 1,950,248	\$ 2,409,100	\$ 523,484	27.8%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#100 - General Fund	\$ -	\$ 1,761	\$ 33,150	\$ 23,100	\$ 61,314	\$ 28,164	3%
#223 - Street Fund	\$ 25,898	\$ 39,988	\$ 58,016	\$ 71,985	\$ 108,510	\$ 50,494	5%
#248 - Development Svcs Fund	\$ 25,897	\$ 19,031	\$ 146,050	\$ 150,853	\$ 58,548	\$ (87,502)	2%
#270 - Landscape & Lighting	\$ -	\$ -	\$ -	\$ -	\$ 34,048	\$ 34,048	1%
#600 - Internal Service Fund	\$ 763,032	\$ 883,324	\$ 1,255,046	\$ 1,307,120	\$ 1,493,253	\$ 238,207	62%
#710 - Water Fund	\$ 25,897	\$ 53,807	\$ 201,987	\$ 175,706	\$ 285,432	\$ 83,445	12%
#720 - Wastewater Fund	\$ 25,897	\$ 52,790	\$ 138,687	\$ 167,623	\$ 250,941	\$ 112,254	10%
#730 - Solid Waste Fund	\$ -	\$ 33,491	\$ 52,680	\$ 53,861	\$ 117,054	\$ 64,374	5%
TOTALS	\$ 866,621	\$ 1,084,192	\$ 1,885,616	\$ 1,950,248	\$ 2,409,100	\$ 523,484	100.0%

TOP FIVE EXPENDITURES





Finance Department



Photo credit to Ann Collier – 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.

2022-23 Goals

- **Fiscal Sustainability:** Begin Implementation of citywide Enterprise Resource Planning 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

2021-22 Accomplishments

- Reduced audit findings from two to zero and completed the audit on time prior to the citywide Christmas break closure. This hasn't been accomplished in 10 plus years.
- Continued to carry out and improve City internal controls throughout the COVID-19 pandemic. Due to the pandemic, additional paperless practices were adopted which resulted in increased efficiency throughout the year and for the annual audit.
- Successfully cross trained both the payroll and accounts payable functions. Began cross training in other critical functions such as Utility Billing and water shut off processing.

FINANCE

Fiscal Year 2022-23

AUTHORIZED POSITION INFORMATION

DIVISION	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
ADMINISTRATION	3.00	2.00	2.00	2.00	-
BUDGET/PURCHASING	2.00	2.00	2.00	2.00	-
FINANCE / ACCOUNTING	6.00	6.00	6.00	6.00	-
UTILITY BILLING	8.00	5.00	5.00	5.00	-
TOTALS	19.00	15.00	15.00	15.00	0.00

DEPARTMENT BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Change
ADMINISTRATION	\$ 330,752	\$ 360,081	\$ 282,843	\$ 369,157	\$ 416,561	47.3%
BUDGET/PURCHASING	\$ 484,828	\$ 456,019	\$ 558,659	\$ 573,269	\$ 577,024	3.3%
FINANCE / ACCOUNTING	\$ 1,953,025	\$ 1,907,500	\$ 2,242,737	\$ 2,394,063	\$ 2,670,761	19.1%
UTILITY BILLING	\$ 790,263	\$ 792,699	\$ 874,498	\$ 840,765	\$ 891,424	1.9%
TOTALS	\$ 3,558,869	\$ 3,516,299	\$ 3,958,737	\$ 4,177,254	\$ 4,555,770	15.1%

EXPENDITURE CATEGORIES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Total
Salaries	\$ 994,189	\$ 1,087,690	\$ 1,135,086	\$ 1,152,679	\$ 1,344,133	29.5%
Retirement	\$ 65,197	\$ 85,096	\$ 88,324	\$ 83,098	\$ 100,868	2.2%
Pension Obligation	\$ 158,941	\$ 186,767	\$ 220,463	\$ 220,534	\$ 221,365	4.9%
Workers Comp	\$ 2,845	\$ 2,760	\$ 5,007	\$ 4,487	\$ 5,615	0.1%
OPEB Unfunded Liability	\$ 91,874	\$ 45,539	\$ 86,699	\$ 86,699	\$ 113,880	2.5%
Med/Den/Life Ins	\$ 161,312	\$ 184,399	\$ 201,611	\$ 179,668	\$ 209,844	4.6%
Retiree Medical	\$ 776,457	\$ 870,381	\$ 867,740	\$ 908,034	\$ 954,422	20.9%
SUI	\$ 4,009	\$ 2,982	\$ 3,150	\$ 3,150	\$ 2,954	0.1%
FICA	\$ 73,345	\$ 80,170	\$ 86,202	\$ 85,795	\$ 100,035	2.2%
Insurance	\$ 60,477	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 89,928	\$ 83,359	\$ 110,500	\$ 111,500	\$ 117,800	2.6%
Fuel and Oil	\$ 986	\$ -	\$ -	\$ 355	\$ 500	0.0%
Communications	\$ 7,191	\$ 26,143	\$ 20,570	\$ 35,595	\$ 4,062	0.1%
Lease Expense	\$ 41,930	\$ -	\$ 49,200	\$ 48,000	\$ 45,000	1.0%
Property Taxes	\$ -	\$ -	\$ 9,436	\$ 10,230	\$ 26,800	0.6%
Professional Services	\$ 865,929	\$ 548,131	\$ 725,756	\$ 760,557	\$ 797,698	17.5%
Credit Card Fees	\$ -	\$ 134,529	\$ 147,306	\$ 148,278	\$ 152,000	3.3%
County Collection Fees	\$ 161,542	\$ 172,925	\$ 171,692	\$ 315,300	\$ 319,479	7.0%
Membership/Dues	\$ 1,063	\$ 2,837	\$ 18,595	\$ 18,595	\$ 21,515	0.5%
Training/Travel/Conf/Mtgs	\$ 1,656	\$ 2,592	\$ 11,400	\$ 4,700	\$ 17,800	0.4%
TOTALS	\$ 3,558,869	\$ 3,516,299	\$ 3,958,737	\$ 4,177,254	\$ 4,555,770	100.0%

FINANCE

Fiscal Year 2022-23

<i>FUNDING SOURCES</i>	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Change
#100 - General Fund	\$ 434,619	\$ 533,808	\$ 528,135	\$ 580,854	\$ 587,476	11.2%
#221 - Street Fund Gas Tax	\$ -	\$ 1,339	\$ 1,558	\$ 1,550	\$ -	-100.0%
#223 - Street Fund	\$ 26,585	\$ 42,432	\$ 40,877	\$ 48,568	\$ 50,129	22.6%
#225 - Water Connection	\$ -	\$ 18,785	\$ 20,971	\$ 20,000	\$ 20,000	-4.6%
#240 - PFE Transportation	\$ -	\$ 3,963	\$ 4,215	\$ 4,200	\$ 4,200	-0.4%
#248 - Development Svcs Fund	\$ 134,231	\$ 140,830	\$ 141,081	\$ 137,374	\$ 138,725	-1.7%
#270 - 279 L&L / CFD	\$ 37,604	\$ 44,362	\$ 44,800	\$ 44,943	\$ 43,280	-3.4%
#284 - Successor Agency	\$ -	\$ 11,503	\$ 2,291	\$ 8,991	\$ 9,000	292.8%
#285 - Maintenance CFD	\$ 4,066	\$ 6,973	\$ 7,189	\$ 14,681	\$ 14,700	104.5%
#600 - Internal Service Fund	\$ 1,929,252	\$ 1,768,451	\$ 2,119,961	\$ 2,301,538	\$ 2,624,006	23.8%
#710 - Water Fund	\$ 281,267	\$ 283,954	\$ 311,693	\$ 307,848	\$ 318,538	2.2%
#711 - Water Capital Replacement	\$ -	\$ 5,924	\$ 7,227	\$ 7,000	\$ -	-100.0%
#715 - Water Non Operations	\$ -	\$ 2,167	\$ 2,165	\$ 2,200	\$ 2,200	1.6%
#720 - Wastewater Fund	\$ 308,585	\$ 288,080	\$ 328,519	\$ 319,432	\$ 335,918	2.3%
#730 - Solid Waste Fund	\$ 343,738	\$ 316,660	\$ 350,386	\$ 335,018	\$ 349,956	-0.1%
#740 - Transit Fund	\$ 40,172	\$ 27,164	\$ 27,486	\$ 25,631	\$ 25,969	-5.5%
#750 - Airport Fund	\$ 18,750	\$ 19,904	\$ 20,183	\$ 17,426	\$ 31,673	56.9%
TOTALS	\$ 3,558,869	\$ 3,516,299	\$ 3,958,737	\$ 4,177,254	\$ 4,555,770	15.1%

FINANCE

ADMINISTRATION Fiscal Year 2022-23

POSITION INFORMATION

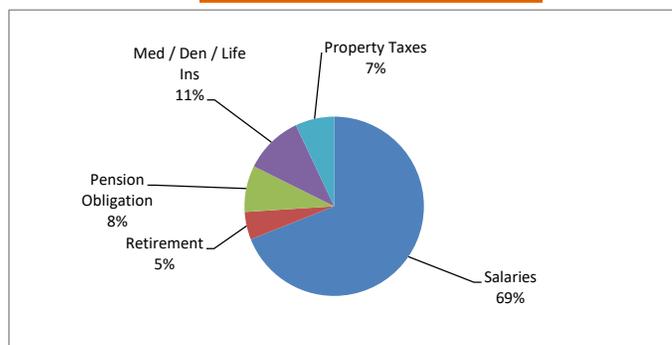
AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Director	1.00	1.00	1.00	1.00	-
Senior Administrative Analyst	1.00	-	-	-	-
Administrative Analyst	1.00	1.00	1.00	1.00	-
TOTALS	3.00	2.00	2.00	2.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 148,634	\$ 214,436	\$ 144,641	\$ 188,657	\$ 263,146	\$ 118,505	81.9%
Retirement	\$ 8,718	\$ 14,875	\$ 9,747	\$ 12,188	\$ 19,014	\$ 9,267	95.1%
Pension Obligation	\$ 39,584	\$ 46,416	\$ 54,728	\$ 54,746	\$ 31,935	\$ (22,793)	-41.6%
Workers Comp	\$ 389	\$ 546	\$ 882	\$ 882	\$ 1,105	\$ 223	25.3%
OPEB Unfunded Liability	\$ 12,250	\$ 6,072	\$ 11,560	\$ 11,560	\$ 15,184	\$ 3,624	31.3%
Med / Den / Life Ins	\$ 21,529	\$ 38,767	\$ 22,486	\$ 29,249	\$ 40,480	\$ 17,994	80.0%
SUI	\$ 447	\$ 462	\$ 420	\$ 420	\$ 371	\$ (49)	-11.7%
FICA	\$ 10,884	\$ 15,673	\$ 11,076	\$ 14,358	\$ 17,914	\$ 6,838	61.7%
Insurance	\$ 11,699	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 2,245	\$ 1,371	\$ -	\$ -	\$ -	\$ -	0.0%
Communications	\$ 376	\$ 361	\$ 612	\$ 612	\$ 612	\$ -	0.0%
Property Taxes	\$ -	\$ -	\$ 9,436	\$ 10,230	\$ 26,800	\$ 17,364	184.0%
Professional Services	\$ 73,793	\$ 20,347	\$ 14,000	\$ 44,500	\$ -	\$ (14,000)	-100.0%
Membership/Dues	\$ 205	\$ 755	\$ 755	\$ 755	\$ -	\$ (755)	-100.0%
Training/Travel/Conf/Mtgs	\$ -	\$ -	\$ 2,500	\$ 1,000	\$ -	\$ (2,500)	-100.0%
TOTALS	\$ 330,752	\$ 360,081	\$ 282,843	\$ 369,157	\$ 416,561	\$ 133,718	47.3%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#100 - General Fund	\$ -	\$ 5,000	\$ -	\$ 8,000	\$ -	\$ -	0.0%
#275 - 278 CFD	\$ -	\$ 1,340	\$ -	\$ -	\$ -	\$ -	0.0%
#600 - Internal Services	\$ 278,331	\$ 352,944	\$ 273,407	\$ 350,927	\$ 389,761	\$ 116,354	93.6%
#710 - Water Fund	\$ 1,128	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#720 - Wastewater Fund	\$ 25,865	\$ -	\$ 9,156	\$ 10,230	\$ 13,000	\$ 3,844	3.1%
#730 - Solid Waste Fund	\$ 25,428	\$ 797	\$ 70	\$ -	\$ -	\$ (70)	0.0%
#750 - Airport Fund	\$ -	\$ -	\$ 210	\$ -	\$ 13,800	\$ 13,590	3.3%
TOTALS	\$ 330,752	\$ 360,081	\$ 282,843	\$ 369,157	\$ 416,561	\$ 133,718	100.0%

TOP FIVE EXPENDITURES



FINANCE

BUDGET/PURCHASING

Fiscal Year 2022-23

POSITION INFORMATION

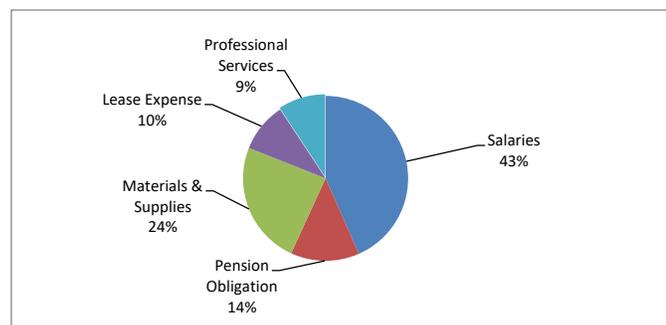
AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Budget Manager	-	1.00	1.00	1.00	-
Senior Administrative Analyst	1.00	-	-	-	-
Purchasing Officer II	1.00	1.00	1.00	1.00	-
TOTALS	2.00	2.00	2.00	2.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 193,751	\$ 191,413	\$ 199,612	\$ 200,799	\$ 201,158	\$ 1,546	0.8%
Retirement	\$ 19,044	\$ 20,826	\$ 22,288	\$ 22,213	\$ 22,107	\$ (181)	-0.8%
Pension Obligation	\$ 39,584	\$ 46,416	\$ 54,728	\$ 54,746	\$ 62,446	\$ 7,718	14.1%
Workers Comp	\$ 556	\$ 484	\$ 836	\$ 836	\$ 845	\$ 9	1.1%
OPEB Unfunded Liability	\$ 12,250	\$ 6,072	\$ 11,560	\$ 11,560	\$ 15,184	\$ 3,624	31.3%
Med / Den / Life Ins	\$ 35,202	\$ 34,097	\$ 35,830	\$ 33,149	\$ 36,859	\$ 1,029	2.9%
SUI	\$ 476	\$ 420	\$ 420	\$ 420	\$ 371	\$ (49)	-11.7%
FICA	\$ 14,135	\$ 13,989	\$ 15,232	\$ 15,213	\$ 15,389	\$ 157	1.0%
Insurance	\$ 10,424	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 81,484	\$ 78,369	\$ 105,000	\$ 105,000	\$ 112,000	\$ 7,000	6.7%
Fuel and Oil	\$ 986	\$ -	\$ -	\$ 355	\$ 500	\$ 500	100.0%
Communications	\$ 5,998	\$ 23,655	\$ 15,638	\$ 32,876	\$ 1,950	\$ (13,688)	-87.5%
Lease Expense	\$ 41,930	\$ -	\$ 49,200	\$ 48,000	\$ 45,000	\$ (4,200)	-8.5%
Professional Services	\$ 28,559	\$ 38,606	\$ 31,500	\$ 31,488	\$ 43,000	\$ 11,500	36.5%
Membership/Dues	\$ 449	\$ 1,673	\$ 16,415	\$ 16,415	\$ 19,415	\$ 3,000	18.3%
Training/Travel/Conf/Mtgs	\$ -	\$ -	\$ 400	\$ 200	\$ 800	\$ 400	100.0%
TOTALS	\$ 484,828	\$ 456,019	\$ 558,659	\$ 573,269	\$ 577,024	\$ 18,365	3.3%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#600 - Internal Service Fund	\$ 484,828	\$ 456,019	\$ 558,659	\$ 573,269	\$ 577,024	\$ 18,365	100.0%
TOTALS	\$ 484,828	\$ 456,019	\$ 558,659	\$ 573,269	\$ 577,024	\$ 18,365	100.0%

TOP FIVE EXPENDITURES



FINANCE

FINANCE / ACCOUNTING

Fiscal Year 2022-23

POSITION INFORMATION

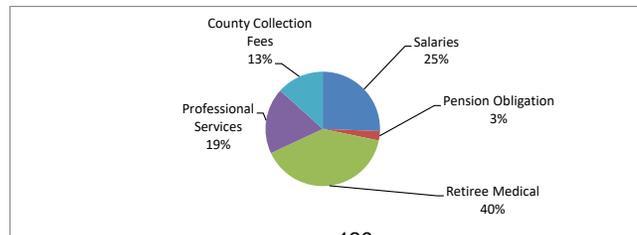
AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Finance Manager	1.00	1.00	1.00	1.00	-
Accountant I / II / Senior	2.00	3.00	3.00	3.00	-
Administrative Analyst	2.00	1.00	1.00	1.00	-
Senior Payroll Technician	1.00	1.00	1.00	1.00	-
TOTALS	6.00	6.00	6.00	6.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 361,309	\$ 383,679	\$ 487,565	\$ 473,913	\$ 614,423	\$ 126,858	26.0%
Retirement	\$ 14,079	\$ 22,840	\$ 28,975	\$ 24,919	\$ 38,549	\$ 9,574	33.0%
Pension Obligation	\$ 20,268	\$ 24,100	\$ 28,592	\$ 28,601	\$ 64,078	\$ 35,486	124.1%
Workers Comp	\$ 1,057	\$ 971	\$ 2,017	\$ 1,491	\$ 2,549	\$ 532	26.4%
OPEB Unfunded Liability	\$ 36,750	\$ 18,216	\$ 34,680	\$ 34,680	\$ 53,144	\$ 18,464	53.2%
Med/Den/Life Ins	\$ 49,136	\$ 50,041	\$ 78,602	\$ 57,622	\$ 84,774	\$ 6,172	7.9%
Retiree Medical	\$ 776,457	\$ 870,381	\$ 867,740	\$ 908,034	\$ 954,422	\$ 86,682	10.0%
SUI	\$ 1,470	\$ 1,050	\$ 1,260	\$ 1,260	\$ 1,372	\$ 112	8.9%
FICA	\$ 27,158	\$ 28,877	\$ 36,733	\$ 35,414	\$ 46,429	\$ 9,696	26.4%
Insurance	\$ 24,985	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 5,379	\$ 3,253	\$ 4,000	\$ 5,000	\$ 5,000	\$ 1,000	25.0%
Professional Services	\$ 471,371	\$ 310,998	\$ 474,156	\$ 481,486	\$ 447,442	\$ (26,714)	-5.6%
County Collection Fees	\$ 161,542	\$ 172,925	\$ 171,692	\$ 315,300	\$ 319,479	\$ 147,787	86.1%
Bank Fees	\$ -	\$ 17,537	\$ 18,300	\$ 21,918	\$ 23,000	\$ 4,700	100.0%
Membership/Dues	\$ 409	\$ 409	\$ 1,425	\$ 1,425	\$ 2,100	\$ 675	47.4%
Training/Travel/Conf/Mtg	\$ 1,656	\$ 2,223	\$ 7,000	\$ 3,000	\$ 14,000	\$ 7,000	100.0%
TOTALS	\$ 1,953,025	\$ 1,907,500	\$ 2,242,737	\$ 2,394,063	\$ 2,670,761	\$ 428,024	19.1%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#100 - General Fund	\$ 434,619	\$ 528,808	\$ 528,135	\$ 572,854	\$ 587,476	\$ 59,341	22.0%
#221 - Street Fund Gas Tax	\$ -	\$ 1,339	\$ 1,558	\$ 1,550	\$ -	\$ (1,558)	0.0%
#223 - Street Fund	\$ 26,585	\$ 42,432	\$ 40,877	\$ 48,568	\$ 50,129	\$ 9,252	1.9%
#225 - Water Connection	\$ -	\$ 18,785	\$ 20,971	\$ 20,000	\$ 20,000	\$ (971)	0.7%
#240 - PFE Transportation	\$ -	\$ 3,963	\$ 4,215	\$ 4,200	\$ 4,200	\$ (15)	0.2%
#248 - Development Svcs Fund	\$ 134,231	\$ 140,830	\$ 141,081	\$ 137,374	\$ 138,725	\$ (2,356)	5.2%
#270 - 279 L&L / CFD	\$ 37,604	\$ 43,022	\$ 44,800	\$ 44,943	\$ 43,280	\$ (1,520)	1.6%
#284 - Successor Agency	\$ -	\$ 11,503	\$ 2,291	\$ 8,991	\$ 9,000	\$ 6,709	0.3%
#285 - Maintenance CFD	\$ 4,066	\$ 6,973	\$ 7,189	\$ 14,681	\$ 14,700	\$ 7,511	0.6%
#600 - Internal Service Fund	\$ 1,165,985	\$ 959,488	\$ 1,287,895	\$ 1,377,342	\$ 1,657,221	\$ 369,326	62.1%
#710 - Water Fund	\$ 16,031	\$ 19,830	\$ 19,011	\$ 25,472	\$ 21,392	\$ 2,381	0.8%
#711 - Water Capital Replacement	\$ -	\$ 5,924	\$ 7,227	\$ 7,000	\$ -	\$ (7,227)	0.0%
#715 - Water Non Operations	\$ -	\$ 2,167	\$ 2,165	\$ 2,200	\$ 2,200	\$ 35	0.1%
#720 - Wastewater Fund	\$ 19,713	\$ 23,627	\$ 28,725	\$ 30,068	\$ 25,788	\$ (2,937)	1.0%
#730 - Solid Waste Fund	\$ 55,269	\$ 51,741	\$ 59,138	\$ 55,763	\$ 52,808	\$ (6,330)	2.0%
#740 - Transit Fund	\$ 40,172	\$ 27,164	\$ 27,486	\$ 25,631	\$ 25,969	\$ (1,517)	1.0%
#750 - Airport Fund	\$ 18,750	\$ 19,904	\$ 19,973	\$ 17,426	\$ 17,873	\$ (2,100)	0.7%
TOTALS	\$ 1,953,025	\$ 1,907,500	\$ 2,242,737	\$ 2,394,063	\$ 2,670,761	\$ 428,024	100.0%

TOP FIVE EXPENDITURES



FINANCE

UTILITY BILLING Fiscal Year 2022-23

POSITION INFORMATION

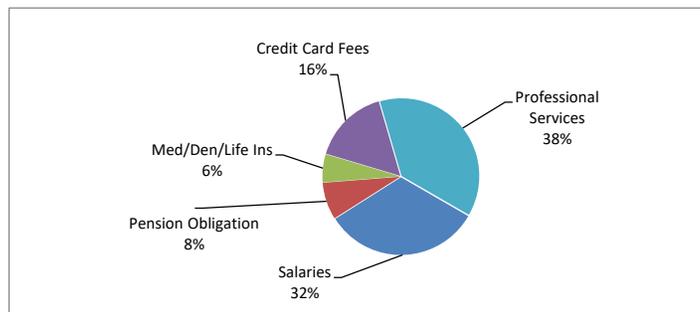
AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Customer Services Supervisor	1.00	1.00	1.00	1.00	-
Administrative Analyst	4.0	1.00	1.00	1.00	-
Account Clerk I / II / Senior	3.00	3.00	3.00	3.00	-
TOTALS	8.00	5.00	5.00	5.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 290,495	\$ 298,162	\$ 303,268	\$ 289,310	\$ 265,406	\$ (37,862)	-12.5%
Retirement	\$ 23,356	\$ 26,555	\$ 27,314	\$ 23,778	\$ 21,198	\$ (6,116)	-22.4%
Pension Obligation	\$ 59,505	\$ 69,835	\$ 82,415	\$ 82,442	\$ 62,906	\$ (19,509)	-23.7%
Workers Comp	\$ 842	\$ 759	\$ 1,272	\$ 1,278	\$ 1,116	\$ (156)	-12.3%
OPEB Unfunded Liability	\$ 30,624	\$ 15,179	\$ 28,899	\$ 28,899	\$ 30,368	\$ 1,469	5.1%
Med/Den/Life Ins	\$ 55,444	\$ 61,494	\$ 64,693	\$ 59,648	\$ 47,731	\$ (16,962)	-26.2%
SUI	\$ 1,617	\$ 1,050	\$ 1,050	\$ 1,050	\$ 840	\$ (210)	-20.0%
FICA	\$ 21,169	\$ 21,631	\$ 23,161	\$ 20,810	\$ 20,303	\$ (2,858)	-12.3%
Insurance	\$ 13,368	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 820	\$ 366	\$ 1,500	\$ 1,500	\$ 800	\$ (700)	100.0%
Communications	\$ 817	\$ 2,127	\$ 4,320	\$ 2,107	\$ 1,500	\$ (2,820)	-65.3%
Credit Card Fees	\$ -	\$ 116,992	\$ 129,006	\$ 126,360	\$ 129,000	\$ (6)	100.0%
Professional Services	\$ 292,206	\$ 178,180	\$ 206,100	\$ 203,083	\$ 307,256	\$ 101,156	49.1%
Training/Travel/Conf/Mtgs	\$ -	\$ 369	\$ 1,500	\$ 500	\$ 3,000	\$ 1,500	100.0%
TOTALS	\$ 790,263	\$ 792,699	\$ 874,498	\$ 840,765	\$ 891,424	\$ 16,926	1.9%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#600 - Internal Service Fund	\$ 107	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#710 - Water Fund	\$ 264,108	\$ 264,124	\$ 292,682	\$ 282,376	\$ 297,146	\$ 4,464	33.3%
#720 - Wastewater Fund	\$ 263,007	\$ 264,453	\$ 290,638	\$ 279,134	\$ 297,130	\$ 6,492	33.3%
#730 - Solid Waste Fund	\$ 263,041	\$ 264,122	\$ 291,178	\$ 279,255	\$ 297,148	\$ 5,970	33.3%
TOTALS	\$ 790,263	\$ 792,699	\$ 874,498	\$ 840,765	\$ 891,424	\$ 16,926	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

2022-23 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
- **Team Cohesion:** All staff members to be 100% compliant on POST mandated training
- **Organizational Efficiency:** Train pilots and have an Unmanned Aerial Vehicle available on every shift 24/7

2021-22 Accomplishments

- Acquired and utilized a dedicated use of force tracking system
- Enhanced communication within the department utilizing available technology
- Implemented the use of body worn cameras



Photo credit to Susan Leeson – Love Lincoln Photo Challenge 2020

POLICE DEPARTMENT

Fiscal Year 2022-23

AUTHORIZED POSITION INFORMATION

DIVISION	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
SUPPORT SERVICES and OPERATIONS	32.00	34.00	39.50	42.50	3.00
TOTALS	32.00	34.00	39.50	42.50	3.00

DEPARTMENT BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Change
SUPPORT SERVICES and OPERATIONS	\$ 6,625,066	\$ 6,595,512	\$ 7,899,131	\$ 7,581,607	\$ 8,609,202	9.0%
TOTALS	\$ 6,625,066	\$ 6,595,512	\$ 7,899,131	\$ 7,581,607	\$ 8,609,202	9.0%

EXPENDITURE CATEGORIES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Total
Salaries	\$ 3,945,236	\$ 3,949,863	\$ 4,531,062	\$ 4,342,217	\$ 4,898,725	56.9%
Retirement	\$ 494,819	\$ 507,458	\$ 635,073	\$ 525,088	\$ 596,199	6.9%
Pension Obligation	\$ 349,245	\$ 396,901	\$ 477,672	\$ 477,826	\$ 470,510	5.5%
Workers Comp	\$ 90,209	\$ 145,016	\$ 149,418	\$ 154,217	\$ 158,443	1.8%
OPEB Unfunded Liability	\$ 196,000	\$ 100,188	\$ 208,080	\$ 208,080	\$ 288,496	3.4%
Med/Den/Life Ins	\$ 352,908	\$ 369,480	\$ 546,812	\$ 489,648	\$ 591,711	6.9%
SUI	\$ 8,759	\$ 7,979	\$ 8,190	\$ 8,390	\$ 8,271	0.1%
FICA	\$ 285,923	\$ 283,013	\$ 321,973	\$ 327,864	\$ 341,805	4.0%
Insurance	\$ 175,784	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 65,309	\$ 120,699	\$ 156,500	\$ 181,800	\$ 340,200	4.0%
Fuel and Oil	\$ 53,289	\$ 64,486	\$ 52,000	\$ 76,378	\$ 84,000	1.0%
Uniforms	\$ 21,683	\$ 24,803	\$ 34,500	\$ 29,000	\$ 34,500	0.4%
Communications	\$ 81,509	\$ 94,638	\$ 113,161	\$ 146,135	\$ 102,581	1.2%
Credit Card Fees	\$ -	\$ 330	\$ 305	\$ 300	\$ 285	0.0%
Utilities	\$ 40,886	\$ 45,952	\$ 54,000	\$ 56,604	\$ 62,000	0.7%
Lease Expense	\$ 41,443	\$ 2,793	\$ 3,048	\$ 3,048	\$ -	0.0%
Professional Services	\$ 340,515	\$ 408,808	\$ 466,620	\$ 444,000	\$ 485,923	5.6%
Booking / Admin Fees	\$ 1,635	\$ -	\$ 31,540	\$ 2,000	\$ 31,540	0.4%
Membership/Dues	\$ 2,785	\$ 2,104	\$ 3,270	\$ 3,270	\$ 3,270	0.0%
Training/Travel/Conf/Mtgs	\$ 18,936	\$ 18,288	\$ 25,000	\$ 25,000	\$ 30,000	0.3%
Capital Outlay	\$ 58,193	\$ 52,713	\$ 80,907	\$ 80,742	\$ 80,743	0.9%
TOTALS	\$ 6,625,066	\$ 6,595,512	\$ 7,899,131	\$ 7,581,607	\$ 8,609,202	100.0%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Change
#100 - General Fund	\$ 6,402,684	\$ 6,379,106	\$ 6,733,775	\$ 6,978,876	\$ 7,557,314	12.2%
#101 - Public Safety Tax Share	\$ -	\$ -	\$ 976,112	\$ 387,884	\$ 871,978	100.0%
#253 - SLES	\$ 130,000	\$ 182,671	\$ 169,804	\$ 187,412	\$ 153,222	-9.8%
#278 - Police & Fire CFD	\$ 34,189	\$ 33,735	\$ 19,440	\$ 27,435	\$ 26,688	100.0%
#610 - Vehicle/Equip Replace	\$ 58,193	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 6,625,066	\$ 6,595,512	\$ 7,899,131	\$ 7,581,607	\$ 8,609,202	9.0%

POLICE DEPARTMENT

SUPPORT SERVICES and OPERATIONS

Fiscal Year 2022-23

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Public Safety Chief	0.50	0.50	0.50	0.50	-
Police Lieutenant	1.00	1.00	1.00	1.00	-
Police Sergeant	4.50	4.50	4.00	5.00	1.00
Police Officer	17.00	19.00	23.00	23.00	-
Community Service Officer	1.00	1.00	1.00	1.00	-
Police Records Clerk / Evidence Tech	-	-	-	2.00	2.00
Public Safety Dispatcher I / II / Senior	6.00	6.00	8.00	9.00	1.00
Confidential Secretary	-	-	-	-	-
Admin Analyst II / PIO	2.00	2.00	2.00	1.00	-1.00
TOTALS	32.00	34.00	39.50	42.50	3.00

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 3,945,236	\$ 3,949,863	\$ 4,531,062	\$ 4,342,217	\$ 4,898,725	\$ 367,663	8.1%
Retirement	\$ 494,819	\$ 507,458	\$ 635,073	\$ 525,088	\$ 596,199	\$ (38,874)	-6.1%
Pension Obligation	\$ 349,245	\$ 396,901	\$ 477,672	\$ 477,826	\$ 470,510	\$ (7,162)	-1.5%
Workers Comp	\$ 90,209	\$ 145,016	\$ 149,418	\$ 154,217	\$ 158,443	\$ 9,025	6.0%
OPEB Unfunded Liability	\$ 196,000	\$ 100,188	\$ 208,080	\$ 208,080	\$ 288,496	\$ 80,416	38.6%
Med/Den/Life Ins	\$ 352,908	\$ 369,480	\$ 546,812	\$ 489,648	\$ 591,711	\$ 44,899	8.2%
SUI	\$ 8,759	\$ 7,979	\$ 8,190	\$ 8,390	\$ 8,271	\$ 81	1.0%
FICA	\$ 285,923	\$ 283,013	\$ 321,973	\$ 327,864	\$ 341,805	\$ 19,832	6.2%
Insurance	\$ 175,784	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 65,309	\$ 120,699	\$ 156,500	\$ 181,800	\$ 340,200	\$ 183,700	117.4%
Fuel and Oil	\$ 53,289	\$ 64,486	\$ 52,000	\$ 76,378	\$ 84,000	\$ 32,000	61.5%
Uniforms	\$ 21,683	\$ 24,803	\$ 34,500	\$ 29,000	\$ 34,500	\$ -	0.0%
Communications	\$ 81,509	\$ 94,638	\$ 113,161	\$ 146,135	\$ 102,581	\$ (10,580)	-9.3%
Credit Card Fees	\$ -	\$ 330	\$ 305	\$ 300	\$ 285	\$ (20)	0.0%
Utilities	\$ 40,886	\$ 45,952	\$ 54,000	\$ 56,604	\$ 62,000	\$ 8,000	14.8%
Lease Expense	\$ 41,443	\$ 2,793	\$ 3,048	\$ 3,048	\$ -	\$ (3,048)	-100.0%
Professional Services	\$ 340,515	\$ 408,808	\$ 466,620	\$ 444,000	\$ 485,923	\$ 19,303	4.1%
Booking / Admin Fees	\$ 1,635	\$ -	\$ 31,540	\$ 2,000	\$ 31,540	\$ -	0.0%
Membership/Dues	\$ 2,785	\$ 2,104	\$ 3,270	\$ 3,270	\$ 3,270	\$ -	0.0%
Training/Travel/Conf/Mtgs	\$ 18,936	\$ 18,288	\$ 25,000	\$ 25,000	\$ 30,000	\$ 5,000	20.0%
Capital Outlay	\$ 58,193	\$ 52,713	\$ 80,907	\$ 80,742	\$ 80,743	\$ (164)	-0.2%
TOTALS	\$ 6,625,066	\$ 6,595,512	\$ 7,899,131	\$ 7,581,607	\$ 8,609,202	\$ 710,071	9.0%

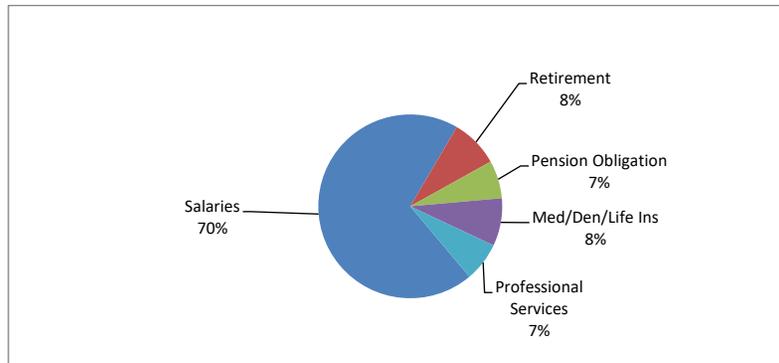
POLICE DEPARTMENT

SUPPORT SERVICES and OPERATIONS

Fiscal Year 2022-23

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#100 - General Fund	\$ 6,402,684	\$ 6,379,106	\$ 6,733,775	\$ 6,978,876	\$ 7,557,314	\$ 823,539	87.8%
#101 - Public Safety Tax Share	\$ -	\$ -	\$ 976,112	\$ 387,884	\$ 871,978	\$ (104,134)	10.1%
#253 - SLES Grant	\$ 130,000	\$ 182,671	\$ 169,804	\$ 187,412	\$ 153,222	\$ (16,582)	1.8%
#278 - Police & Fire CFD	\$ 34,189	\$ 33,735	\$ 19,440	\$ 27,435	\$ 26,688	\$ 7,248	0.3%
#610 - Vehicle/Equip Replace	\$ 58,193	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 6,625,066	\$ 6,595,512	\$ 7,899,131	\$ 7,581,607	\$ 8,609,202	\$ 710,071	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 Captains, and 9 Engineers. These personnel staff the City's three fire stations on a 24/7 basis to answer more than 6,000 incidents a year. At the onset of FY 22-23 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, fill current vacancies, and establish additional positions within the fire department to enhance staffing and service levels. The department will continue utilizing innovation and a collaborative methodology to enhance Firefighter training and preparedness, purchase and maintain equipment essential to service delivery, and providing for the safety of personnel and the community.

2022-23 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 professional (paid) Firefighters
- **Organization Efficiency and Team Cohesion:** Conduct a promotional process and establish eligibility lists for vacant positions, newly established positions and planned retirements
- **Organization Efficiency and Team Cohesion:** Maintain existing operation levels and facility functionality
- **Organization Efficiency and Team Cohesion:** Implement the Fire Department Policy Manual
- **Organization Efficiency and Team Cohesion:** Improve communication equipment within the department
- **Infrastructure:** 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 .
- **Infrastructure:** Replace outdated fire apparatus and command/utility vehicles
- **Infrastructure:** Complete the upgrade of self-contained breathing apparatus



Fire Department

2021-22 Accomplishments

- Successfully responded to and mitigated a myriad of incidents to minimize risk and loss to the community
- Responded to 12% more incidents than the previous year with minimal staffing levels currently in place
- Participated in a Regional grant opportunity that provided additional thermal imaging equipment which enhances Fire-fighter visibility through smoke and detects heat/temperatures
- Continued to enhance communication (radio) in facilities, on apparatus and portable means
- Enhanced storage/lockers at Fire Station #35



FIRE DEPARTMENT

Fiscal Year 2022-23

AUTHORIZED POSITION INFORMATION

DIVISION	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
ADMINISTRATION and OPERATIONS	20.50	20.50	21.50	30.50	-
TOTALS	20.50	20.50	21.50	30.50	0.00

DEPARTMENT BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Change
ADMINISTRATION and OPERATIONS	\$ 5,753,459	\$ 5,840,055	\$ 6,106,932	\$ 6,048,565	\$ 7,350,924	20.4%
TOTALS	\$ 5,753,459	\$ 5,840,055	\$ 6,106,932	\$ 6,048,565	\$ 7,350,924	20.4%

EXPENDITURE CATEGORIES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Total
Salaries	\$ 3,274,010	\$ 3,574,591	\$ 3,382,902	\$ 3,364,980	\$ 4,015,571	54.6%
Retirement	\$ 425,697	\$ 464,532	\$ 502,571	\$ 469,742	\$ 579,483	7.9%
Pension Obligation	\$ 228,589	\$ 285,855	\$ 347,472	\$ 347,584	\$ 465,966	6.3%
Workers Comp	\$ 167,403	\$ 183,613	\$ 217,215	\$ 404,164	\$ 274,351	3.7%
OPEB Annual Liability	\$ 122,500	\$ 60,720	\$ 115,600	\$ 115,600	\$ 159,432	2.2%
Med/Den/Life Ins	\$ 373,941	\$ 399,649	\$ 445,927	\$ 376,988	\$ 681,009	9.3%
SUI	\$ 4,907	\$ 4,434	\$ 4,410	\$ 4,410	\$ 6,381	0.1%
FICA	\$ 214,726	\$ 227,626	\$ 192,854	\$ 220,083	\$ 250,806	3.4%
Insurance	\$ 154,700	\$ 3,977	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 197,912	\$ 132,480	\$ 235,325	\$ 154,216	\$ 234,450	3.2%
Fuel and Oil	\$ 31,519	\$ 32,002	\$ 36,000	\$ 39,180	\$ 45,000	0.6%
Uniforms / Clothing	\$ 28,882	\$ 22,093	\$ 49,500	\$ 15,000	\$ 44,500	0.6%
Communications	\$ 46,795	\$ 51,032	\$ 31,536	\$ 43,959	\$ 40,604	0.6%
Utilities	\$ 53,264	\$ 66,314	\$ 64,400	\$ 73,972	\$ 71,000	1.0%
Professional Services	\$ 151,778	\$ 145,591	\$ 247,200	\$ 205,000	\$ 248,300	3.4%
Membership/Dues	\$ 715	\$ 895	\$ 2,140	\$ 2,140	\$ 2,205	0.0%
Training / Travel / Meetings	\$ 4,926	\$ 6,817	\$ 34,820	\$ 14,500	\$ 34,820	0.5%
Equipment	\$ 52,150	\$ -	\$ -	\$ -	\$ -	0.0%
Capital Lease	\$ 198,798	\$ 157,586	\$ 176,812	\$ 176,798	\$ 176,798	2.4%
Debt Service	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	0.3%
TOTALS	\$ 5,753,459	\$ 5,840,055	\$ 6,106,932	\$ 6,048,565	\$ 7,350,924	100.0%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Change
#100 - General Fund	\$ 5,393,697	\$ 5,730,898	\$ 5,986,684	\$ 5,953,317	\$ 6,157,753	2.9%
#101 - Public Safety Tax Share	\$ -	\$ -	\$ -	\$ -	\$ 107,293	100.0%
#102 - Standard Allowance	\$ -	\$ -	\$ -	\$ -	\$ 965,630	100.0%
#242 - PFE - Fire	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	0.0%
#248 - Development Svcs	\$ 88,566	\$ 88,909	\$ 100,000	\$ 75,000	\$ 100,000	0.0%
#610 - Vehicle/Equip Fund	\$ 250,948	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 5,753,459	\$ 5,840,055	\$ 6,106,932	\$ 6,048,565	\$ 7,350,924	20.4%

FIRE DEPARTMENT

OPERATIONS Fiscal Year 2022-23

POSITION INFORMATION

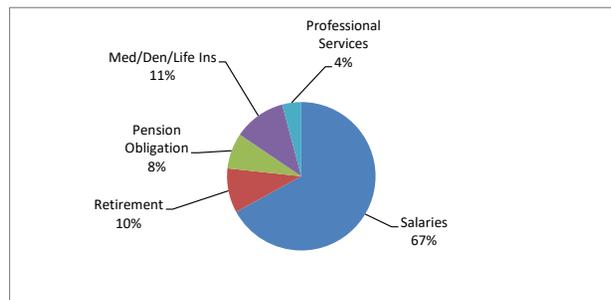
AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Public Safety Chief	0.50	0.50	0.50	0.50	-
Battalion Chief	2.00	2.00	3.00	3.00	-
Fire Captain	9.00	9.00	9.00	9.00	-
Fire Engineer	9.00	9.00	9.00	18.00	9.00
TOTALS	20.00	20.00	21.00	30.00	9.00

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 3,274,010	\$ 3,574,591	\$ 3,382,902	\$ 3,364,980	\$ 4,015,571	\$ 632,669	18.7%
Retirement	\$ 425,697	\$ 464,532	\$ 502,571	\$ 469,742	\$ 579,483	\$ 76,912	15.3%
Pension Obligation	\$ 228,589	\$ 285,855	\$ 347,472	\$ 347,584	\$ 465,966	\$ 118,494	34.1%
Workers Comp	\$ 167,403	\$ 183,613	\$ 217,215	\$ 404,164	\$ 274,351	\$ 57,136	26.3%
OPEB Annual Liability	\$ 122,500	\$ 60,720	\$ 115,600	\$ 115,600	\$ 159,432	\$ 43,832	37.9%
Med/Den/Life Ins	\$ 373,941	\$ 399,649	\$ 445,927	\$ 376,988	\$ 681,009	\$ 235,082	52.7%
SUI	\$ 4,907	\$ 4,434	\$ 4,410	\$ 4,410	\$ 6,381	\$ 1,971	44.7%
FICA	\$ 214,726	\$ 227,626	\$ 192,854	\$ 220,083	\$ 250,806	\$ 57,952	30.0%
Insurance	\$ 154,700	\$ 3,977	\$ -	\$ -	\$ -	\$ -	100.0%
Materials & Supplies	\$ 197,912	\$ 132,480	\$ 235,325	\$ 154,216	\$ 234,450	\$ (875)	-0.4%
Fuel and Oil	\$ 31,519	\$ 32,002	\$ 36,000	\$ 39,180	\$ 45,000	\$ 9,000	25.0%
Uniforms / Clothing	\$ 28,882	\$ 22,093	\$ 49,500	\$ 15,000	\$ 44,500	\$ (5,000)	-10.1%
Communications	\$ 46,795	\$ 51,032	\$ 31,536	\$ 43,959	\$ 40,604	\$ 9,068	28.8%
Utilities	\$ 53,264	\$ 66,314	\$ 64,400	\$ 73,972	\$ 71,000	\$ 6,600	10.2%
Professional Services	\$ 151,778	\$ 145,591	\$ 247,200	\$ 205,000	\$ 248,300	\$ 1,100	0.4%
Membership/Dues	\$ 715	\$ 895	\$ 2,140	\$ 2,140	\$ 2,205	\$ 65	3.0%
Training / Travel / Meetings	\$ 4,926	\$ 6,817	\$ 34,820	\$ 14,500	\$ 34,820	\$ -	0.0%
Capital Lease	\$ 198,798	\$ 157,586	\$ 176,812	\$ 176,798	\$ 176,798	\$ (14)	0.0%
Equipment	\$ 52,150	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Debt Service	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	\$ -	0.0%
TOTALS	\$ 5,753,459	\$ 5,840,055	\$ 6,106,932	\$ 6,048,565	\$ 7,350,924	\$ 1,243,992	20.4%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#100 - General Fund	\$ 5,393,697	\$ 5,730,898	\$ 5,986,684	\$ 5,953,317	\$ 6,157,753	\$ 171,069	83.8%
#101 - Public Safety Tax Share	\$ -	\$ -	\$ -	\$ -	\$ 107,293	\$ 107,293	1.5%
#102 - Standard Allowance	\$ -	\$ -	\$ -	\$ -	\$ 965,630	\$ 965,630	13.1%
#242 - Fire PFE	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	\$ 20,248	\$ -	0.3%
#248 - Development Svcs	\$ 88,566	\$ 88,909	\$ 100,000	\$ 75,000	\$ 100,000	\$ -	1.4%
#610 - Vehicle/Equip Fund	\$ 250,948	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 5,753,459	\$ 5,840,055	\$ 6,106,932	\$ 6,048,565	\$ 7,350,924	\$ 1,243,992	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 20,000 active cardholders. In addition, the library provides over 200 educational and recreational events for all ages annually, access to computers and printers, wireless internet access, and meeting room spaces.



2022-23 Goals

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

- **Organization Efficiency:** Increase Library presence in the community through outreach events, particularly to traditionally underserved parts of the community
- **Organizational Efficiency:** Increase total library cardholders, particularly among traditionally underserved members of the community
- **Organizational Efficiency:** Identify community priorities and establish departmental goals for 2023-2025

2021-22 Accomplishments

- The Library redesigned its portion of the City website, as part of the City-wide website redesign process. This included a full restructuring of the Library's web presence and the creation of over 40 pages of content
- Library staff offered over 350 events and classes, with a total of over 5000 attendees. Many of these were online, but some in-person events were offered in fall 2021
- The Library successfully transitioned to a joint-use service model, with the opening of the co-located Twelve Bridges High School. The overall response from the community has been positive



LIBRARY

Fiscal Year 2022-23

AUTHORIZED POSITION INFORMATION

DIVISION	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
TWELVE BRIDGES LIBRARY	5.86	5.86	6.66	6.66	-
TOTALS	5.86	5.86	6.66	6.66	0.00

DEPARTMENT BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Change
TWELVE BRIDGES LIBRARY	\$ 781,332	\$ 651,526	\$ 772,728	\$ 776,275	\$ 896,433	16.0%
TOTALS	\$ 781,332	\$ 651,526	\$ 772,728	\$ 776,275	\$ 896,433	16.0%

EXPENDITURE CATEGORIES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Total
Salaries	\$ 301,464	\$ 291,376	\$ 347,771	\$ 361,216	\$ 418,380	46.7%
Retirement	\$ 13,795	\$ 15,226	\$ 16,020	\$ 17,092	\$ 17,328	1.9%
Pension Obligation	\$ 20,048	\$ 23,943	\$ 28,498	\$ 28,507	\$ 32,373	3.6%
Workers Comp	\$ 860	\$ 746	\$ 1,461	\$ 1,651	\$ 1,932	0.2%
OPEB Unfunded Liability	\$ 30,625	\$ 15,180	\$ 28,900	\$ 28,900	\$ 37,960	4.2%
Med/Den/Life Ins	\$ 45,313	\$ 50,342	\$ 68,024	\$ 49,830	\$ 64,538	7.2%
SUI	\$ 2,404	\$ 1,975	\$ 2,100	\$ 2,210	\$ 2,891	0.3%
FICA	\$ 21,213	\$ 20,194	\$ 26,605	\$ 29,540	\$ 35,185	3.9%
Insurance	\$ 15,913	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 104,909	\$ 13,285	\$ 11,500	\$ 10,000	\$ 14,000	1.6%
Collections	\$ 75,133	\$ 79,992	\$ 85,000	\$ 86,270	\$ 94,500	10.5%
Communications	\$ 20,028	\$ 24,324	\$ 17,464	\$ 19,893	\$ 22,856	2.5%
Credit Card Fees	\$ -	\$ 1,070	\$ 1,414	\$ 876	\$ 890	0.1%
Utilities	\$ 98,649	\$ 104,434	\$ 104,571	\$ 108,465	\$ 110,000	12.3%
Lease Expense	\$ 1,180	\$ 885	\$ -	\$ -	\$ -	0.0%
Professional Services	\$ 25,178	\$ 5,710	\$ 27,100	\$ 27,000	\$ 29,200	3.3%
Membership/Dues	\$ 2,110	\$ 1,262	\$ 3,300	\$ 3,325	\$ 11,400	1.3%
Training/Travel/Conf/Mtgs	\$ 2,510	\$ 1,582	\$ 3,000	\$ 1,500	\$ 3,000	0.3%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 781,332	\$ 651,526	\$ 772,728	\$ 776,275	\$ 896,433	100.0%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Change
#100 - General Fund	\$ 630,414	\$ 579,810	\$ 692,728	\$ 699,405	\$ 818,933	18.2%
#244 - Library PFE Fund	\$ 150,918	\$ 71,716	\$ 80,000	\$ 76,870	\$ 77,500	-3.1%
TOTALS	\$ 781,332	\$ 651,526	\$ 772,728	\$ 776,275	\$ 896,433	16.0%

LIBRARY

TWELVE BRIDGES LIBRARY

Fiscal Year 2022-23

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Director of Library Services	1.00	1.00	1.00	1.00	-
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	4.03	4.03	-
TOTALS	5.86	5.86	6.66	6.66	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 301,464	\$ 291,376	\$ 347,771	\$ 361,216	\$ 418,380	\$ 70,609	20.3%
Retirement	\$ 13,795	\$ 15,226	\$ 16,020	\$ 17,092	\$ 17,328	\$ 1,308	8.2%
Pension Obligation	\$ 20,048	\$ 23,943	\$ 28,498	\$ 28,507	\$ 32,373	\$ 3,875	13.6%
Workers Comp	\$ 860	\$ 746	\$ 1,461	\$ 1,651	\$ 1,932	\$ 471	32.2%
OPEB Unfunded Liability	\$ 30,625	\$ 15,180	\$ 28,900	\$ 28,900	\$ 37,960	\$ 9,060	31.3%
Med / Den / Life Ins	\$ 45,313	\$ 50,342	\$ 68,024	\$ 49,830	\$ 64,538	\$ (3,486)	-5.1%
SUI	\$ 2,404	\$ 1,975	\$ 2,100	\$ 2,210	\$ 2,891	\$ 791	37.7%
FICA	\$ 21,213	\$ 20,194	\$ 26,605	\$ 29,540	\$ 35,185	\$ 8,580	32.2%
Insurance	\$ 15,913	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 104,909	\$ 13,285	\$ 11,500	\$ 10,000	\$ 14,000	\$ 2,500	21.7%
Collections	\$ 75,133	\$ 79,992	\$ 85,000	\$ 86,270	\$ 94,500	\$ 9,500	11.2%
Communications	\$ 20,028	\$ 24,324	\$ 17,464	\$ 19,893	\$ 22,856	\$ 5,392	30.9%
Credit Card Fees	\$ -	\$ 1,070	\$ 1,414	\$ 876	\$ 890	\$ (524)	100.0%
Utilities	\$ 98,649	\$ 104,434	\$ 104,571	\$ 108,465	\$ 110,000	\$ 5,429	5.2%
Lease Expense	\$ 1,180	\$ 885	\$ -	\$ -	\$ -	\$ -	0.0%
Professional Services	\$ 25,178	\$ 5,710	\$ 27,100	\$ 27,000	\$ 29,200	\$ 2,100	7.7%
Membership/Dues	\$ 2,110	\$ 1,262	\$ 3,300	\$ 3,325	\$ 11,400	\$ 8,100	245.5%
Training/Travel/Conf/Mtgs	\$ 2,510	\$ 1,582	\$ 3,000	\$ 1,500	\$ 3,000	\$ -	0.0%
TOTALS	\$ 781,332	\$ 651,526	\$ 772,728	\$ 776,275	\$ 896,433	\$ 123,705	16.0%

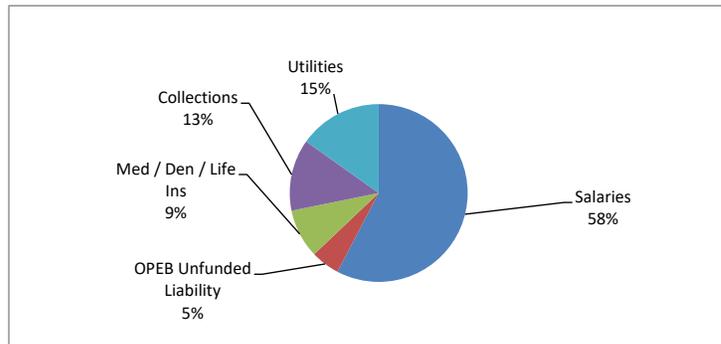
LIBRARY

TWELVE BRIDGES LIBRARY

Fiscal Year 2022-23

<i>FUNDING SOURCES</i>	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#100 - General Fund	\$ 630,414	\$ 579,810	\$ 692,728	\$ 699,405	\$ 818,933	\$ 126,205	91.4%
#244 - Library PFE Fund	\$ 150,918	\$ 71,716	\$ 80,000	\$ 76,870	\$ 77,500	\$ (2,500)	8.6%
TOTALS	\$ 781,332	\$ 651,526	\$ 772,728	\$ 776,275	\$ 896,433	\$ 123,705	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 City residents a cost effective solution for families who wish to keep their children active, meet new people, learn a new skill, and have fun during the summer months and holiday breaks. **Contract Classes** provide residents of all ages an opportunity to be active, healthy, meet new people, learn new skills or practice old skills in a variety of ways in a safe and fun environment. City hosted **Special Events**, like the summer movie and concert series, fun runs and many more, bring the community together in fun and exciting ways at little or no cost. These special events promote local businesses and manifest a strong sense of togetherness by providing residents unique recreational experiences suited for people of all ages and abilities. This program area is also responsible for facilitating the permit process for over 75 non-city hosted special events for the community to enjoy on an annual basis. **Youth Sports** provide the youth of our community with programs that are fun, increase physical and social awareness, build self-esteem, improve leadership skills, and teach sportsmanship and teamwork, as well as countless other life skills.



2022-23 Goals

- **Organizational Excellence and Economic Development:** Develop and implement a rental program for covered picnic areas within City parks
- **Organizational Excellence and Economic Development:** Implement an online scheduling & payroll program for seasonal/part-time staff.
- **Organizational Excellence and Economic Development:** Complete State licensing requirements for child care operators to begin offering afterschool child care in Fall 2023

2021-22 Accomplishments



- Developed a new City website as part of the city's Web Development Team
- Recruited 8 new class instructors currently offering programs & classes through the department
- Took over responsibility for and successfully maintained the Love Lincoln marketing campaign
- Delivered the first Spring Break Kids Kamp since 2019
- Hosted the inaugural Love Lincoln Craft Fair in April, 2022
- Surpassed pre-Covid participation numbers in several programs. Programs achieving record participation numbers include youth flag football, adult softball and swim lessons
- Processed a record number of special event permits in Fall 2021

RECREATION DEPARTMENT

Fiscal Year 2022-23

AUTHORIZED POSITION INFORMATION

DIVISION	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
ADMINISTRATION	1.50	2.55	1.90	1.35	-0.55
ADULT SPORTS	4.35	4.35	4.30	4.40	-
YOUTH SPORTS	12.75	12.75	15.70	15.80	0.10
CAMPS	11.05	11.05	16.00	16.10	0.10
CONTRACT CLASSES	0.25	0.35	0.50	0.25	-
SPECIAL EVENTS	3.05	2.90	2.50	2.80	0.30
AQUATICS	10.05	10.05	10.10	10.10	0.00
TOTALS	43.00	44.00	51.00	50.80	-0.05

DIVISION BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Change
ADMINISTRATION	\$ 337,522	\$ 140,256	\$ 340,374	\$ 288,775	\$ 372,322	9.4%
ADULT SPORTS	\$ 41,521	\$ 44,631	\$ 91,344	\$ 83,964	\$ 123,292	35.0%
YOUTH SPORTS	\$ 133,845	\$ 76,204	\$ 224,052	\$ 220,418	\$ 237,648	6.1%
CAMPS	\$ 203,571	\$ 130,634	\$ 291,105	\$ 262,893	\$ 194,258	-33.3%
SPECIAL EVENTS	\$ 72,281	\$ 67,828	\$ 71,620	\$ 71,420	\$ 100,791	40.7%
CONTRACT CLASSES	\$ 82,294	\$ 34,618	\$ 113,377	\$ 111,116	\$ 115,012	1.4%
AQUATICS	\$ 83,377	\$ 65,758	\$ 153,976	\$ 152,095	\$ 168,653	9.5%
TOTALS	\$ 954,410	\$ 559,928	\$ 1,285,848	\$ 1,190,682	\$ 1,311,976	2.0%

EXPENDITURE CATEGORIES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Total
Salaries	\$ 494,090	\$ 366,886	\$ 689,039	\$ 704,977	\$ 747,285	57.0%
Retirement	\$ 18,009	\$ 17,070	\$ 24,009	\$ 21,377	\$ 23,667	1.8%
Pension Obligation	\$ 20,360	\$ 23,638	\$ 27,908	\$ 27,917	\$ 32,625	2.5%
Workers Comp	\$ 6,083	\$ 4,770	\$ 24,213	\$ 13,862	\$ 7,085	0.5%
OPEB Unfunded Liability	\$ 30,625	\$ 15,180	\$ 28,900	\$ 28,900	\$ 37,960	2.9%
Med/Den/Life Ins	\$ 42,078	\$ 22,827	\$ 70,453	\$ 25,547	\$ 36,929	2.8%
SUI	\$ 6,634	\$ 4,572	\$ 14,050	\$ 14,050	\$ 1,003	0.1%
FICA	\$ 37,142	\$ 27,769	\$ 64,909	\$ 35,757	\$ 27,584	2.1%
Insurance	\$ 26,341	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 59,394	\$ 14,688	\$ 68,107	\$ 58,032	\$ 96,849	7.4%
Fuel and Oil	\$ 1,335	\$ 629	\$ 1,000	\$ 1,000	\$ 6,500	0.5%
Clothing	\$ 1,323	\$ 584	\$ 33,895	\$ 38,970	\$ 35,750	2.7%
Advertising	\$ 32,421	\$ 666	\$ 25,460	\$ 12,600	\$ 29,870	2.3%
Communications	\$ 11,290	\$ 11,705	\$ 11,075	\$ 11,924	\$ 13,375	1.0%
Credit Card Fees	\$ -	\$ 5,668	\$ 4,864	\$ 2,636	\$ 3,000	0.2%
Professional Services	\$ 130,349	\$ 18,771	\$ 91,611	\$ 90,578	\$ 92,813	7.1%
Mayors Cup	\$ 545	\$ -	\$ 15,670	\$ 15,670	\$ 14,376	1.1%
Membership/Dues	\$ 34,132	\$ 24,431	\$ 85,835	\$ 83,385	\$ 91,835	7.0%
Training/Travel/Conf/Mtgs	\$ 2,257	\$ 73	\$ 4,850	\$ 3,500	\$ 13,470	1.0%
TOTALS	\$ 954,410	\$ 559,928	\$ 1,285,848	\$ 1,190,682	\$ 1,311,976	100.0%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Change
#100 - General Fund	\$ 954,410	\$ 559,928	\$ 1,285,848	\$ 1,190,682	\$ 1,311,976	2.0%
TOTALS	\$ 954,410	\$ 559,928	\$ 1,285,848	\$ 1,190,682	\$ 1,311,976	2.0%

RECREATION DEPARTMENT

ADMINISTRATION Fiscal Year 2022-23

POSITION INFORMATION

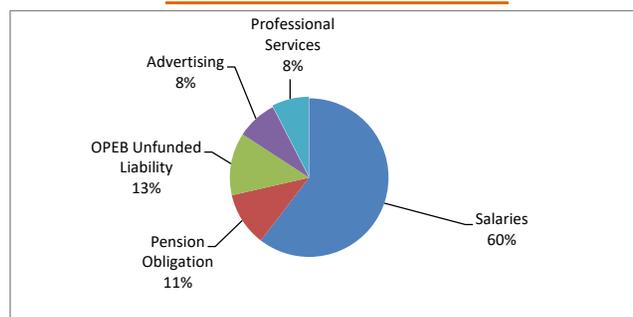
AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Recreation Supervisor / Manager	0.70	0.70	0.90	0.70	-0.20
Recreation Coordinator	-	-	-	0.15	0.15
Administrative Analyst	0.80	0.85	-	-	-
Office Assistant	-	-	1.00	0.50	-0.50
Various Seasonal (Full time equivalent)	-	1.00	-	-	-
TOTALS	1.50	2.55	1.90	1.35	-0.55

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 123,532	\$ 67,284	\$ 148,581	\$ 143,345	\$ 179,636	\$ 31,055	20.9%
Retirement	\$ 8,493	\$ 6,734	\$ 13,960	\$ 11,694	\$ 12,837	\$ (1,123)	-8.0%
Pension Obligation	\$ 20,360	\$ 23,638	\$ 27,908	\$ 27,917	\$ 32,625	\$ 4,717	16.9%
Workers Comp	\$ 1,350	\$ 964	\$ 5,440	\$ 1,840	\$ 3,459	\$ (1,981)	-36.4%
OPEB Unfunded Liability	\$ 30,625	\$ 15,180	\$ 28,900	\$ 28,900	\$ 37,960	\$ 9,060	31.3%
Med/Den/Life Ins	\$ 22,153	\$ 1,201	\$ 24,102	\$ 2,243	\$ 6,083	\$ (18,019)	-74.8%
SUI	\$ 455	\$ 205	\$ 1,029	\$ 1,029	\$ 459	\$ (570)	-55.4%
FICA	\$ 9,085	\$ 5,128	\$ 25,904	\$ 11,251	\$ 13,513	\$ (12,391)	-47.8%
Insurance	\$ 26,341	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 1,114	\$ 918	\$ 5,000	\$ 9,732	\$ 11,100	\$ 6,100	122.0%
Fuel and Oil	\$ 1,335	\$ 629	\$ 1,000	\$ 1,000	\$ 6,500	\$ 5,500	550.0%
Credit Card Fees	\$ -	\$ 5,465	\$ 2,000	\$ 824	\$ 2,500	\$ 500	100.0%
Clothing	\$ -	\$ -	\$ 500	\$ 500	\$ 1,000	\$ 500	100.0%
Advertising	\$ 30,921	\$ 478	\$ 20,750	\$ 10,000	\$ 24,500	\$ 3,750	18.1%
Communications	\$ 7,668	\$ 8,993	\$ 6,300	\$ 9,800	\$ 9,300	\$ 3,000	47.6%
Professional Services	\$ 22,434	\$ 2,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ -	0.0%
Mayors Cup	\$ 161	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Membership/Dues	\$ 29,510	\$ 899	\$ 5,500	\$ 5,500	\$ 4,250	\$ (1,250)	-125.0%
Training/Travel/Conf/Mtgs	\$ 1,985	\$ 40	\$ 1,000	\$ 700	\$ 4,100	\$ 3,100	100.0%
TOTALS	\$ 337,522	\$ 140,256	\$ 340,374	\$ 288,775	\$ 372,322	\$ 31,948	9.4%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#100 - General Fund	\$ 337,522	\$ 140,256	\$ 340,374	\$ 288,775	\$ 372,322	\$ 31,948	100.0%
TOTALS	\$ 337,522	\$ 140,256	\$ 340,374	\$ 288,775	\$ 372,322	\$ 31,948	100.0%

TOP FIVE EXPENDITURES



RECREATION DEPARTMENT

ADULT SPORTS Fiscal Year 2022-23

POSITION INFORMATION

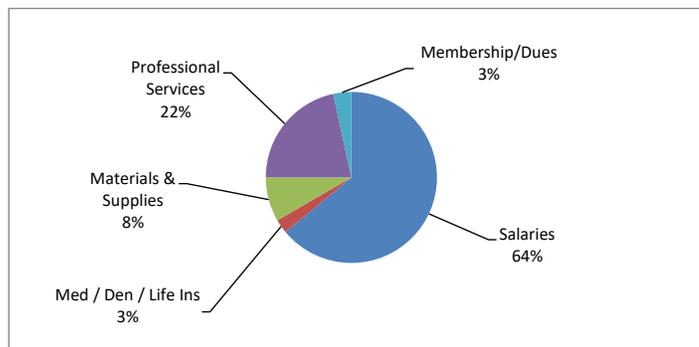
AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Recreation Manager	0.05	0.05	-	0.05	0.05
Recreation Supervisor	0.30	0.30	0.30	0.30	-
Office Assistant	-	-	-	0.05	0.05
Various Seasonal (Full time equivalent)	4.00	4.00	4.00	4.00	-
TOTALS	4.35	4.35	4.30	4.40	0.10

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 27,119	\$ 29,998	\$ 49,457	\$ 48,551	\$ 75,226	\$ 25,769	52.1%
Retirement	\$ 913	\$ 1,357	\$ 921	\$ 990	\$ 1,697	\$ 776	84.3%
Workers Comp	\$ 376	\$ 431	\$ 7,444	\$ 4,509	\$ 632	\$ (6,812)	-91.5%
Med / Den / Life Ins	\$ 289	\$ 494	\$ 252	\$ 471	\$ 3,113	\$ 2,861	1135.3%
SUI	\$ 285	\$ 221	\$ 1,083	\$ 1,083	\$ 82	\$ (1,001)	-92.4%
FICA	\$ 2,075	\$ 2,292	\$ 1,488	\$ 2,470	\$ 2,312	\$ 824	55.4%
Materials & Supplies	\$ 1,446	\$ 548	\$ 4,315	\$ 4,300	\$ 9,850	\$ 5,535	128.3%
Advertising	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -	0.0%
Communications	\$ 652	\$ 518	\$ 612	\$ 612	\$ 500	\$ (112)	-18.3%
Credit Card Fees	\$ -	\$ 136	\$ 752	\$ -	\$ -	\$ (752)	100.0%
Professional Services	\$ 6,897	\$ 7,498	\$ 20,520	\$ 16,978	\$ 25,380	\$ 4,860	23.7%
Membership/Dues	\$ 1,468	\$ 1,138	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.0%
TOTALS	\$ 41,521	\$ 44,631	\$ 91,344	\$ 83,964	\$ 123,292	\$ 31,948	35.0%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#100 - General Fund	\$ 41,521	\$ 44,631	\$ 91,344	\$ 83,964	\$ 123,292	\$ 31,948	100.0%
TOTALS	\$ 41,521	\$ 44,631	\$ 91,344	\$ 83,964	\$ 123,292	\$ 31,948	100.0%

TOP FIVE EXPENDITURES



RECREATION DEPARTMENT

YOUTH SPORTS Fiscal Year 2022-23

POSITION INFORMATION

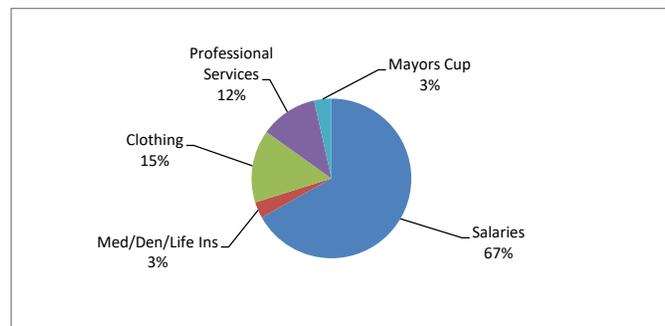
AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Recreation Manager	0.05	0.05	-	0.05	0.05
Recreation Supervisor	0.70	0.70	0.70	0.70	-
Recreation Coordinator	-	-	-	-	-
Office Assistant	-	-	-	0.05	0.05
Various Seasonal (Full time equivalent)	12.00	12.00	15.00	15.00	-
TOTALS	12.75	12.75	15.70	15.80	0.10

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 85,794	\$ 59,178	\$ 130,399	\$ 139,904	\$ 144,375	\$ 13,976	10.7%
Retirement	\$ 2,109	\$ 2,444	\$ 2,148	\$ 2,291	\$ 3,000	\$ 852	39.7%
Workers Comp	\$ 1,212	\$ 842	\$ 2,985	\$ 1,598	\$ 1,297	\$ (1,688)	-56.5%
Med/Den/Life Ins	\$ 774	\$ 938	\$ 588	\$ 1,093	\$ 7,090	\$ 6,502	1105.8%
SUI	\$ 1,295	\$ 401	\$ 3,047	\$ 3,047	\$ 166	\$ (2,881)	-94.6%
FICA	\$ 6,563	\$ 4,521	\$ 9,973	\$ 5,033	\$ 4,542	\$ (5,431)	-54.5%
Materials & Supplies	\$ 14,012	\$ 4,176	\$ 4,289	\$ -	\$ 4,289	\$ -	0.0%
Clothing	\$ 946	\$ -	\$ 30,925	\$ 30,000	\$ 31,850	\$ 925	3.0%
Advertising	\$ 704	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
Communications	\$ 652	\$ 375	\$ 1,295	\$ -	\$ 995	\$ (300)	-23.2%
Credit Card Fees	\$ -	\$ 67	\$ 612	\$ 612	\$ 500	\$ (112)	100.0%
Professional Services	\$ 18,112	\$ 1,563	\$ 25,301	\$ 25,000	\$ 25,083	\$ (218)	-0.9%
Membership/Dues	\$ 1,699	\$ 1,699	\$ 1,860	\$ 1,860	\$ 2,460	\$ 600	32.3%
Training/Travel/Conference	\$ (28)	\$ -	\$ 1,250	\$ 600	\$ 3,450	\$ 2,200	100.0%
Mayors Cup	\$ -	\$ -	\$ 8,380	\$ 8,380	\$ 7,551	\$ (829)	100.0%
TOTALS	\$ 133,845	\$ 76,204	\$ 224,052	\$ 220,418	\$ 237,648	\$ 13,596	6.1%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#100 - General Fund	\$ 133,845	\$ 76,204	\$ 224,052	\$ 220,418	\$ 237,648	\$ 13,596	100.0%
TOTALS	\$ 133,845	\$ 76,204	\$ 224,052	\$ 220,418	\$ 237,648	\$ 13,596	100.0%

TOP FIVE EXPENDITURES



RECREATION DEPARTMENT

CAMPS Fiscal Year 2022-23

POSITION INFORMATION

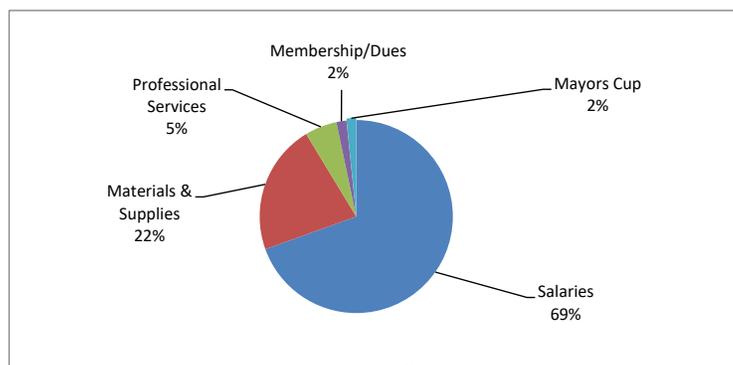
AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Recreation Manager	0.05	0.05	-	0.05	0.05
Recreation Coordinator	1.00	1.00	1.00	1.00	-
Office Assistant	-	-	-	0.05	0.05
Various Seasonal (Full time equivalent)	10.00	10.00	15.00	15.00	-
TOTALS	11.05	11.05	16.00	16.10	0.10

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 138,321	\$ 103,515	\$ 188,554	\$ 195,116	\$ 129,365	\$ (59,189)	-31.4%
Retirement	\$ 3,185	\$ 2,617	\$ 3,103	\$ 2,374	\$ 720	\$ (2,383)	-76.8%
Workers Comp	\$ 1,704	\$ 1,349	\$ 4,321	\$ 1,892	\$ 134	\$ (4,187)	-96.9%
Med/Den/Life Ins	\$ 265	\$ 170	\$ 22,677	\$ 501	\$ 130	\$ (22,547)	-99.4%
SUI	\$ 2,658	\$ 2,077	\$ 4,810	\$ 4,810	\$ 19	\$ (4,791)	-99.6%
FICA	\$ 10,582	\$ 7,919	\$ 14,396	\$ 8,315	\$ 640	\$ (13,756)	-95.6%
Materials & Supplies	\$ 29,554	\$ 6,401	\$ 32,703	\$ 32,000	\$ 40,600	\$ 7,897	24.1%
Clothing	\$ -	\$ 584	\$ 1,170	\$ 1,170	\$ 1,500	\$ 330	28.2%
Advertising	\$ 461	\$ 50	\$ 1,050	\$ -	\$ 1,500	\$ 450	42.9%
Communications	\$ 1,090	\$ 658	\$ 1,116	\$ 650	\$ 1,000	\$ (116)	-10.4%
Professional Services	\$ 15,138	\$ 4,815	\$ 10,640	\$ 10,000	\$ 10,000	\$ (640)	-30.5%
Membership/Dues	\$ 612	\$ 447	\$ 2,100	\$ 2,100	\$ 3,150	\$ 1,050	105.0%
Training/Travel/Conference	\$ -	\$ 33	\$ 1,000	\$ 500	\$ 2,500	\$ 1,500	43.3%
Mayors Cup	\$ -	\$ 0	\$ 3,465	\$ 3,465	\$ 3,000	\$ (465)	100.0%
TOTALS	\$ 203,571	\$ 130,634	\$ 291,105	\$ 262,893	\$ 194,258	\$ (96,847)	-33.3%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of total
#100 - General Fund	\$ 203,571	\$ 130,634	\$ 291,105	\$ 262,893	\$ 194,258	\$ (96,847)	100.0%
TOTALS	\$ 203,571	\$ 130,634	\$ 291,105	\$ 262,893	\$ 194,258	\$ (96,847)	100.0%

TOP FIVE EXPENDITURES



RECREATION DEPARTMENT

SPECIAL EVENTS Fiscal Year 2022-23

POSITION INFORMATION

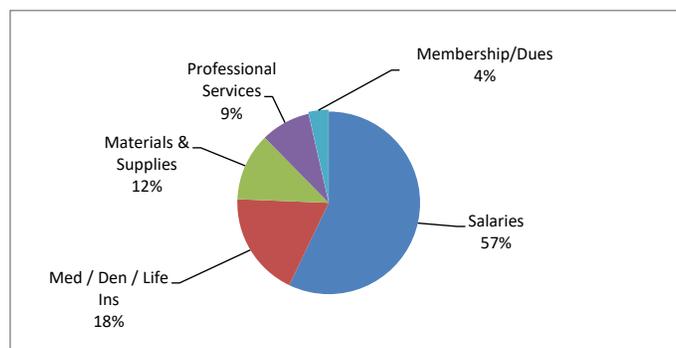
Authorized Positions	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Recreation Manager	0.05	0.05	-	0.05	0.05
Recreation Coordinator	1.00	0.85	0.50	0.70	0.20
Office Assistant	-	-	-	0.05	0.05
Various Seasonal (Full time equivalent)	2.00	2.00	2.00	2.00	-
TOTALS	3.05	2.90	2.50	2.80	0.30

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 37,291	\$ 40,999	\$ 28,268	\$ 29,973	\$ 51,048	\$ 22,780	80.6%
Retirement	\$ 2,004	\$ 2,585	\$ 1,406	\$ 1,459	\$ 2,949	\$ 1,543	109.7%
Workers Comp	\$ 573	\$ 281	\$ 653	\$ 653	\$ 1,048	\$ 395	60.5%
Med / Den / Life Ins	\$ 14,438	\$ 16,888	\$ 11,338	\$ 10,679	\$ 16,549	\$ 5,211	46.0%
SUI	\$ 230	\$ 135	\$ 255	\$ 255	\$ 166	\$ (89)	-34.9%
FICA	\$ 2,631	\$ 2,907	\$ 2,163	\$ 1,864	\$ 3,706	\$ 1,543	71.3%
Materials & Supplies	\$ 7,527	\$ 2,301	\$ 12,650	\$ 12,000	\$ 10,750	\$ (1,900)	-15.0%
Clothing	\$ -	\$ -	\$ 300	\$ 300	\$ 200	\$ (100)	-33.3%
Advertising	\$ 334	\$ 138	\$ 1,000	\$ 600	\$ 1,050	\$ 50	5.0%
Communications	\$ 688	\$ 314	\$ 612	\$ 612	\$ 500	\$ (112)	-18.3%
Professional Services	\$ 5,720	\$ 895	\$ 10,050	\$ 10,000	\$ 7,850	\$ (2,200)	-21.9%
Membership/Dues	\$ 843	\$ 386	\$ 2,525	\$ 2,525	\$ 3,175	\$ 650	25.7%
Training/Travel/Conf/Mtgs	\$ -	\$ -	\$ 400	\$ 500	\$ 1,800	\$ 1,400	350.0%
TOTALS	\$ 72,281	\$ 67,828	\$ 71,620	\$ 71,420	\$ 100,791	\$ 29,171	40.7%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#100 - General Fund	\$ 72,281	\$ 67,828	\$ 71,620	\$ 71,420	\$ 100,791	\$ 29,171	100.0%
TOTALS	\$ 72,281	\$ 67,828	\$ 71,620	\$ 71,420	\$ 100,791	\$ 29,171	100.0%

TOP FIVE EXPENDITURES



RECREATION DEPARTMENT

CONTRACT CLASSES Fiscal Year 2022-23

POSITION INFORMATION

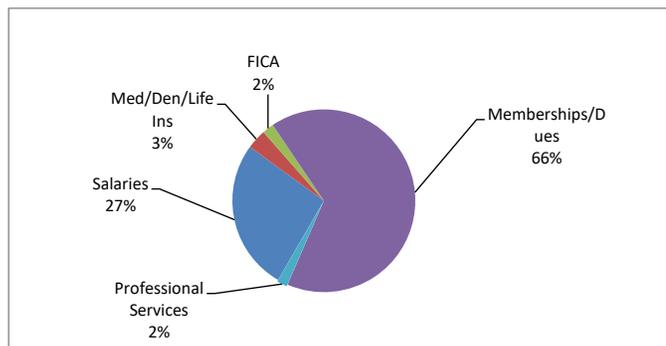
Authorized Positions	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Recreation Manager	0.05	0.05	-	0.05	0.05
Recreation Coordinator	-	0.15	0.50	0.15	-0.35
Office Assistant	0.20	0.15	-	0.05	0.05
TOTALS	0.25	0.35	0.50	0.25	-0.25

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 15,828	\$ 11,065	\$ 24,268	\$ 26,704	\$ 29,270	\$ 5,002	20.6%
Retirement	\$ 881	\$ 852	\$ 1,406	\$ 1,501	\$ 1,744	\$ 338	24.0%
Workers Comp	\$ 106	\$ 158	\$ 653	\$ 653	\$ 381	\$ (272)	-41.7%
Med/Den/Life Ins	\$ 4,072	\$ 3,051	\$ 11,338	\$ 10,405	\$ 3,834	\$ (7,504)	-66.2%
SUI	\$ 60	\$ 32	\$ 105	\$ 105	\$ 92	\$ (13)	-12.4%
FICA	\$ 1,141	\$ 806	\$ 1,857	\$ 1,899	\$ 2,231	\$ 374	20.1%
Advertising	\$ -	\$ -	\$ 1,160	\$ -	\$ 1,160	\$ -	100.0%
Communications	\$ -	\$ -	\$ 540	\$ 250	\$ -	\$ (540)	100.0%
Memberships/Dues	\$ -	\$ 18,654	\$ 67,450	\$ 65,000	\$ 72,300	\$ -	100.0%
Professional Services	\$ 60,206	\$ -	\$ 2,600	\$ 2,600	\$ 2,000	\$ 69,700	100.0%
Mayors Cup	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTALS	\$ 82,294	\$ 34,618	\$ 113,377	\$ 111,116	\$ 115,012	\$ 67,085	59.2%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#100 - General Fund	\$ 82,294	\$ 34,618	\$ 113,377	\$ 111,116	\$ 115,012	\$ 1,635	100.0%
TOTALS	\$ 82,294	\$ 34,618	\$ 113,377	\$ 111,116	\$ 115,012	\$ 1,635	100.0%

TOP FIVE EXPENDITURES



RECREATION DEPARTMENT

AQUATICS Fiscal Year 2022-23

POSITION INFORMATION

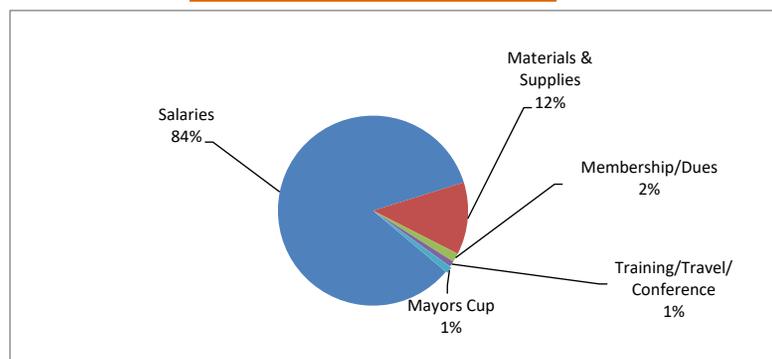
Authorized Positions	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Recreation Manager	0.05	0.05	0.10	0.05	-0.05
Office Assistant	-	-	-	0.05	0.05
Various Seasonal / Pool Mgr / Asst Pool Mgr	10.00	10.00	10.00	10.00	-
TOTALS	10.05	10.05	10.10	10.10	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 66,204	\$ 54,847	\$ 119,512	\$ 121,384	\$ 138,365	\$ 18,853	15.8%
Retirement	\$ 424	\$ 481	\$ 1,065	\$ 1,067	\$ 720	\$ (345)	-32.4%
Workers Comp	\$ 762	\$ 746	\$ 2,717	\$ 2,717	\$ 134	\$ (2,583)	-95.1%
Med/Den/Life Ins	\$ 87	\$ 86	\$ 158	\$ 155	\$ 130	\$ (28)	-17.7%
SUI	\$ 1,652	\$ 1,501	\$ 3,721	\$ 3,721	\$ 19	\$ (3,702)	-99.5%
FICA	\$ 5,065	\$ 4,196	\$ 9,128	\$ 4,926	\$ 640	\$ (8,488)	-93.0%
Materials & Supplies	\$ 5,741	\$ 344	\$ 9,150	\$ -	\$ 20,260	\$ 11,110	121.4%
Clothing	\$ 377	\$ -	\$ 1,000	\$ 7,000	\$ 1,200	\$ 200	20.0%
Advertising	\$ -	\$ -	\$ -	\$ 1,000	\$ 160	\$ 160	100.0%
Communications	\$ 539	\$ 848	\$ 600	\$ -	\$ 1,080	\$ 480	80.0%
Credit Card Fees	\$ -	\$ -	\$ 1,500	\$ 1,200	\$ -	\$ (1,500)	100.0%
Professional Services	\$ 1,843	\$ 1,500	\$ -	\$ 3,500	\$ -	\$ -	0.0%
Membership/Dues	\$ -	\$ 1,209	\$ 2,400	\$ 2,400	\$ 2,500	\$ 100	100.0%
Training/Travel/Conference	\$ 300	\$ -	\$ 1,200	\$ 1,200	\$ 1,620	\$ 420	35.0%
Mayors Cup	\$ 383	\$ -	\$ 1,825	\$ 1,825	\$ 1,825	\$ -	100.0%
TOTALS	\$ 83,377	\$ 65,758	\$ 153,976	\$ 152,095	\$ 168,653	\$ 14,677	9.5%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#100 - General Fund	\$ 83,377	\$ 65,758	\$ 153,976	\$ 152,095	\$ 168,653	\$ 14,677	100.0%
TOTALS	\$ 83,377	\$ 65,758	\$ 153,976	\$ 152,095	\$ 168,653	\$ 14,677	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.



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
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Community Development Department

2022-23 Goals

- **Organizational Efficiency:** Increase staffing to appropriate levels to meet community demands. (Building)
- **Organizational Efficiency:** Develop permit software and website to create a better user experience for both staff and citizens. (Building)
- **Team Cohesion:** Improve inter-departmental relationships to enhance customer service. (Building)
- **Organizational Efficiency:** Reduce dependency on consultants by a significant margin via cross training and education. (Building)
- **Infrastructure:** Complete Village 5 Specific Plan Annexation. (Planning)
- **Infrastructure:** Complete SUD-B NEQ Village Specific Plan Annexation. (Planning)
- **Economic Development:** Complete Downtown Lincoln marketing analysis. (Planning)
- **Organizational Efficiency:** Complete updates to an interactive website for Planning Division projects. (Planning)

2021-22 Accomplishments

- Streamlined the routing process for new single family dwellings; saving developers ten days on average. (Building)
- Improved customer service with an emphasis on creating a “developer friendly” department. (Building)
- Launch of a new online citizen portal which saves several staff hours on a daily basis. (Building)
- Becoming an International Code Council (ICC) certified Fire Marshal to create more of a one-stop shop. (Building)
- Initiation of Village 5 Specific Plan Annexation. (Planning)
- Completion of General Plan Housing Element Update. (Planning)
- Streamlining of residential production homes and Final map review process. (Planning)
- Streamlined Business License review process. (Planning)

COMMUNITY DEVELOPMENT

Fiscal Year 2022-23

AUTHORIZED POSITION INFORMATION

SECTION	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
ADMINISTRATION	11.00	11.00	11.00	12.00	1.00
PLANNING	3.00	3.00	3.00	4.00	1.00
BUILDING	2.00	2.00	3.00	5.00	2.00
DEVELOPMENT ENGINEERING	2.00	3.00	3.00	4.00	1.00
CONSTRUCTION ENGINEERING	5.00	5.00	7.00	7.00	-
TOTALS	23.00	24.00	27.00	32.00	5.00

DEPARTMENT BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Change
ADMINISTRATION	\$ 554,005	\$ 506,233	\$ 655,318	\$ 574,027	\$ 989,745	51.0%
PLANNING	\$ 458,513	\$ 513,498	\$ 541,110	\$ 466,171	\$ 630,177	16.5%
BUILDING	\$ 817,164	\$ 1,039,967	\$ 1,150,428	\$ 1,087,557	\$ 1,348,167	17.2%
DEVELOPMENT ENGINEERING	\$ 338,915	\$ 444,340	\$ 561,182	\$ 583,036	\$ 870,416	55.1%
CONSTRUCTION ENGINEERING	\$ 1,100,478	\$ 975,855	\$ 2,301,121	\$ 1,643,215	\$ 2,331,016	1.3%
TOTALS	\$ 3,269,076	\$ 3,479,893	\$ 5,209,159	\$ 4,354,006	\$ 6,169,521	18.4%

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Total
Salaries	\$ 1,290,053	\$ 1,385,606	\$ 1,937,257	\$ 1,670,260	\$ 2,686,712	43.5%
Retirement	\$ 62,237	\$ 75,606	\$ 117,191	\$ 79,494	\$ 142,489	2.3%
Pension Obligation	\$ 21,660	\$ 25,322	\$ 32,373	\$ 32,373	\$ 37,223	0.6%
Workers Comp	\$ 11,330	\$ 11,132	\$ 29,009	\$ 28,048	\$ 41,957	0.7%
OPEB Unfunded Liability	\$ 98,004	\$ 51,611	\$ 109,820	\$ 109,820	\$ 151,840	2.5%
Med/Den/Life Ins	\$ 190,892	\$ 226,893	\$ 370,532	\$ 258,699	\$ 539,074	8.7%
SUI	\$ 4,760	\$ 3,488	\$ 4,080	\$ 4,081	\$ 4,908	0.1%
FICA	\$ 94,275	\$ 100,826	\$ 153,862	\$ 119,867	\$ 200,607	3.3%
Insurance	\$ 84,664	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 21,234	\$ 8,327	\$ 17,850	\$ 9,700	\$ 19,400	0.3%
Fuel & Oil	\$ 3,509	\$ 3,941	\$ 4,000	\$ 5,494	\$ 6,000	0.1%
Uniforms / Clothing	\$ 829	\$ 740	\$ 1,800	\$ 1,074	\$ 2,600	0.0%
Advertising	\$ -	\$ -	\$ 200	\$ -	\$ 200	0.0%
Communications	\$ 6,589	\$ 5,241	\$ 7,680	\$ 8,266	\$ 8,836	0.1%
Equipment Maintenance	\$ 15,754	\$ 5,848	\$ 600	\$ -	\$ -	0.0%
Lease Expense	\$ 6,113	\$ 6,139	\$ 6,900	\$ 6,900	\$ 6,900	0.1%
Professional Services	\$ 1,279,362	\$ 1,492,551	\$ 2,233,769	\$ 1,930,261	\$ 2,182,100	35.4%
Membership/Dues	\$ 6,140	\$ 3,203	\$ 26,120	\$ 26,120	\$ 41,025	0.7%
Training/Travel/Conf/Mtgs	\$ 16,783	\$ 9,685	\$ 38,300	\$ 10,150	\$ 43,250	0.7%
Regulatory Fees	\$ 46,489	\$ 44,823	\$ 109,416	\$ 45,000	\$ 46,000	0.7%
Planning Commission	\$ 8,400	\$ 8,579	\$ 8,400	\$ 8,400	\$ 8,400	0.1%
Capital Outlay	\$ -	\$ 10,332	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 3,269,076	\$ 3,479,893	\$ 5,209,159	\$ 4,354,006	\$ 6,169,521	100.0%

COMMUNITY DEVELOPMENT

Fiscal Year 2022-23

<i>FUNDING SOURCES</i>	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Change
#100 - General Fund	\$ 721,226	\$ 678,898	\$ 581,935	\$ 648,256	\$ 379,941	-34.7%
#223 Streets Fund	\$ 154,952	\$ 194,309	\$ 596,816	\$ 351,045	\$ 413,259	-30.8%
#225 - PCWA - WCC	\$ 39,302	\$ -	\$ -	\$ -	\$ -	0.0%
#248 Development Svcs Fund	\$ 1,700,400	\$ 2,008,508	\$ 2,717,889	\$ 2,425,672	\$ 3,991,405	46.9%
#270 - 286 L&L / CFD	\$ 167,181	\$ 17,556	\$ 37,170	\$ 26,846	\$ 28,315	-23.8%
#600 Internal Service Fund	\$ 103,324	\$ 69,206	\$ 149,651	\$ 78,995	\$ 395,374	164.2%
#710 Water Fund	\$ 177,757	\$ 303,587	\$ 550,119	\$ 405,505	\$ 517,038	-6.0%
#715 Water Non-Operations	\$ 15,584	\$ -	\$ -	\$ -	\$ -	0.0%
#720 Wastewater Fund	\$ 127,066	\$ 142,035	\$ 428,452	\$ 348,300	\$ 358,908	-16.2%
#725 Wastewater Non-Ops	\$ 10,973	\$ -	\$ -	\$ -	\$ -	0.0%
#730 Solid Waste Fund	\$ 51,311	\$ 65,794	\$ 147,127	\$ 69,387	\$ 85,281	-42.0%
TOTALS	\$ 3,269,076	\$ 3,479,893	\$ 5,209,159	\$ 4,354,006	\$ 6,169,521	18.4%

COMMUNITY DEVELOPMENT

ADMINISTRATION Fiscal Year 2022-23

POSITION INFORMATION

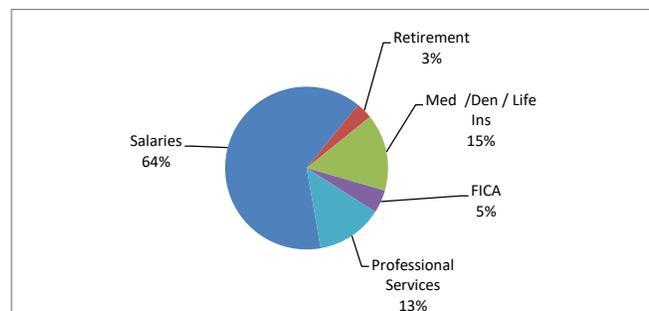
AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Community Development Director	1.00	1.00	1.00	1.00	-
Administrative Analyst I / II / Senior	1.00	1.00	1.00	1.00	-
Permit Technician	-	1.00	1.00	2.00	1.00
Office Assistant I / II / Senior	2.00	1.00	1.00	1.00	-
Planning Commissioners	7.00	7.00	7.00	7.00	-
TOTALS	11.00	11.00	11.00	12.00	1.00

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 342,741	\$ 327,289	\$ 375,848	\$ 314,709	\$ 584,175	\$ 208,327	55.4%
Retirement	\$ 16,435	\$ 18,103	\$ 24,446	\$ 12,658	\$ 30,822	\$ 6,376	26.1%
Pension Obligation	\$ 412	\$ 780	\$ 1,484	\$ 1,484	\$ 1,172	\$ (312)	-21.0%
Workers Comp	\$ 1,015	\$ 882	\$ 1,592	\$ 1,597	\$ 5,764	\$ 4,172	262.1%
OPEB Unfunded Liability	\$ 24,501	\$ 12,144	\$ 23,120	\$ 23,120	\$ 30,368	\$ 7,248	31.3%
Med /Den / Life Ins	\$ 68,255	\$ 64,860	\$ 81,576	\$ 48,290	\$ 140,277	\$ 58,701	72.0%
SUI	\$ 1,238	\$ 968	\$ 841	\$ 841	\$ 1,211	\$ 370	44.0%
FICA	\$ 25,177	\$ 23,830	\$ 27,099	\$ 20,343	\$ 41,906	\$ 14,807	54.6%
Insurance	\$ 16,233	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ -	\$ -	\$ 400	\$ 200	\$ 1,000	\$ 600	150.0%
Communications	\$ 489	\$ 722	\$ 612	\$ 1,035	\$ 1,000	\$ 388	63.4%
Lease Expense	\$ 3,797	\$ 3,797	\$ 4,400	\$ 4,400	\$ 4,400	\$ -	0.0%
Professional Services	\$ 26,469	\$ 28,266	\$ 88,100	\$ 120,000	\$ 121,100	\$ 33,000	37.5%
Membership/Dues	\$ 911	\$ -	\$ 1,800	\$ 1,800	\$ 1,850	\$ 50	2.8%
Training/Travel/Conf/Mtgs	\$ -	\$ 389	\$ 600	\$ 150	\$ 1,300	\$ 700	116.7%
Regulatory Fees	\$ 17,934	\$ 15,624	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
Planning Commission	\$ 8,400	\$ 8,579	\$ 8,400	\$ 8,400	\$ 8,400	\$ -	0.0%
TOTALS	\$ 554,005	\$ 506,233	\$ 655,318	\$ 574,027	\$ 989,745	\$ 334,427	51.0%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#100 General Fund	\$ 241,463	\$ 211,638	\$ 134,046	\$ 136,368	\$ 116,596	\$ (17,450)	11.8%
#248 Development Svcs Fund	\$ 312,542	\$ 294,595	\$ 399,040	\$ 381,291	\$ 804,317	\$ 405,277	81.3%
#710 Water Fund	\$ -	\$ -	\$ 40,744	\$ 18,890	\$ 22,944	\$ (17,800)	2.3%
#720 Wastewater Fund	\$ -	\$ -	\$ 40,744	\$ 18,907	\$ 22,944	\$ (17,800)	2.3%
#730 Solid Waste Fund	\$ -	\$ -	\$ 40,744	\$ 18,571	\$ 22,944	\$ (17,800)	2.3%
TOTALS	\$ 554,005	\$ 506,233	\$ 655,318	\$ 574,027	\$ 989,745	\$ 334,427	100.0%

TOP FIVE EXPENDITURES



COMMUNITY DEVELOPMENT

PLANNING Fiscal Year 2022-23

POSITION INFORMATION

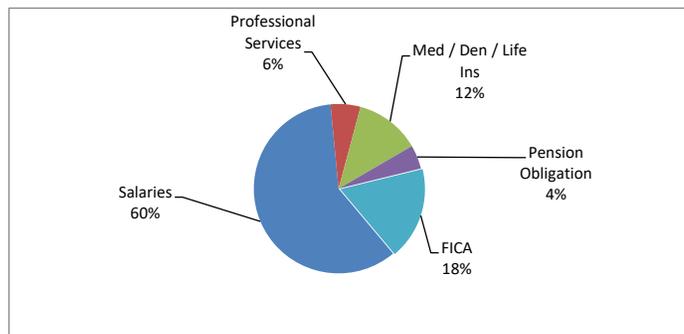
AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Planning Manager	1.00	1.00	1.00	1.00	-
Associate / Senior Planner	2.00	2.00	2.00	3.00	1.00
TOTALS	3.00	3.00	3.00	4.00	1.00

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 296,379	\$ 295,710	\$ 270,312	\$ 215,974	\$ 336,362	\$ 66,050	24.4%
Retirement	\$ 19,301	\$ 21,045	\$ 21,850	\$ 14,180	\$ 24,871	\$ 3,021	13.8%
Pension Obligation	\$ 20,076	\$ 23,819	\$ 28,106	\$ 28,106	\$ 32,165	\$ 4,059	14.4%
Workers Comp	\$ 861	\$ 749	\$ 1,230	\$ 1,212	\$ 1,412	\$ 182	14.8%
OPEB Unfunded Liability	\$ 18,375	\$ 9,108	\$ 17,340	\$ 17,340	\$ 22,776	\$ 5,436	31.3%
Med / Den / Life Ins	\$ 29,986	\$ 31,750	\$ 31,257	\$ 29,728	\$ 70,262	\$ 39,005	124.8%
SUI	\$ 904	\$ 630	\$ 558	\$ 578	\$ 581	\$ 23	4.1%
FICA	\$ 22,152	\$ 22,064	\$ 22,357	\$ 16,683	\$ 25,732	\$ 3,375	15.1%
Insurance	\$ 13,132	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 335	\$ 684	\$ 4,000	\$ 2,000	\$ 4,000	\$ -	0.0%
Communications	\$ 919	\$ 1,765	\$ 1,500	\$ 1,370	\$ 2,016	\$ 516	34.4%
Professional Services	\$ 34,320	\$ 101,155	\$ 134,100	\$ 134,000	\$ 100,000	\$ (34,100)	-25.4%
Membership/Dues	\$ 1,520	\$ 2,519	\$ 3,000	\$ 3,000	\$ 4,500	\$ 1,500	50.0%
Training/Travel/Conf/Mtgs	\$ 253	\$ 2,500	\$ 5,500	\$ 2,000	\$ 5,500	\$ -	0.0%
TOTALS	\$ 458,513	\$ 513,498	\$ 541,110	\$ 466,171	\$ 630,177	\$ 89,067	16.5%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#100 - General Fund	\$ 147,505	\$ 141,169	\$ 133,392	\$ 115,596	\$ 62,742	\$ (70,650)	10.0%
#248 Development Svcs Fund	\$ 311,008	\$ 372,329	\$ 407,718	\$ 350,575	\$ 567,435	\$ 159,717	90.0%
TOTALS	\$ 458,513	\$ 513,498	\$ 541,110	\$ 466,171	\$ 630,177	\$ 89,067	100.0%

TOP FIVE EXPENDITURES



COMMUNITY DEVELOPMENT

BUILDING Fiscal Year 2022-23

POSITION INFORMATION

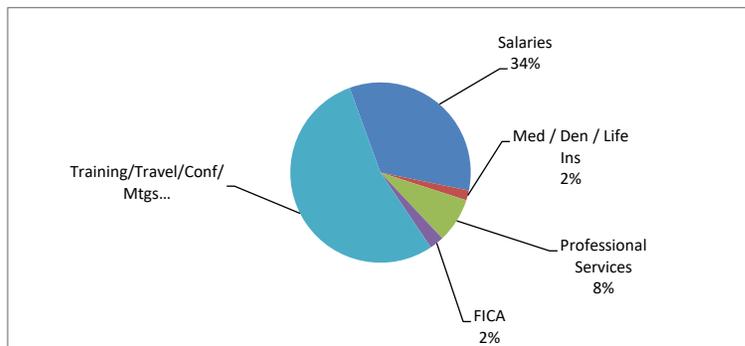
AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Chief Building Inspector	1.00	1.00	1.00	1.00	-
Building Inspector I / II / III	1.00	1.00	2.00	4.00	2.00
TOTALS	2.00	2.00	3.00	5.00	2.00

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 127,242	\$ 172,663	\$ 184,632	\$ 239,547	\$ 432,483	\$ 247,851	134.2%
Retirement	\$ 4,996	\$ 8,139	\$ 12,993	\$ 11,017	\$ 21,083	\$ 8,090	62.3%
Pension Obligation	\$ 440	\$ 324	\$ 640	\$ 640	\$ 620	\$ (20)	-3.1%
Workers Comp	\$ 2,463	\$ 2,466	\$ 5,897	\$ 3,883	\$ 9,862	\$ 3,965	67.2%
OPEB Unfunded Liability	\$ 12,251	\$ 6,072	\$ 17,340	\$ 17,340	\$ 22,776	\$ 5,436	31.3%
Med / Den / Life Ins	\$ 18,133	\$ 30,282	\$ 59,740	\$ 42,813	\$ 102,818	\$ 43,078	72.1%
SUI	\$ 476	\$ 420	\$ 630	\$ 630	\$ 1,001	\$ 371	58.9%
FICA	\$ 9,439	\$ 12,653	\$ 19,785	\$ 17,429	\$ 33,084	\$ 13,299	67.2%
Insurance	\$ 9,231	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 1,318	\$ 2,601	\$ 5,000	\$ 2,800	\$ 5,000	\$ -	0.0%
Fuel & Oil	\$ 1,264	\$ 2,162	\$ 1,500	\$ 2,610	\$ 3,000	\$ 1,500	100.0%
Uniforms / Clothing	\$ 762	\$ 304	\$ 1,000	\$ 574	\$ 1,200	\$ 200	20.0%
Advertising	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ -	0.0%
Communications	\$ 1,042	\$ 1,138	\$ 1,056	\$ 1,584	\$ 1,350	\$ 294	27.8%
Professional Services	\$ 621,604	\$ 793,750	\$ 816,325	\$ 740,000	\$ 690,000	\$ (126,325)	-15.5%
Membership/Dues	\$ -	\$ 249	\$ 690	\$ 690	\$ 690	\$ -	0.0%
Training/Travel/Conf/Mtgs	\$ 6,504	\$ 6,744	\$ 23,000	\$ 6,000	\$ 23,000	\$ -	0.0%
TOTALS	\$ 817,164	\$ 1,039,967	\$ 1,150,428	\$ 1,087,557	\$ 1,348,167	\$ 197,739	17.2%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#100 - General Fund	\$ 256,473	\$ 199,360	\$ 197,613	\$ 256,277	\$ 120,422	\$ (77,191)	8.9%
#248 Development Svcs Fund	\$ 560,691	\$ 840,607	\$ 952,815	\$ 831,280	\$ 1,227,745	\$ 274,930	91.1%
TOTALS	\$ 817,164	\$ 1,039,967	\$ 1,150,428	\$ 1,087,557	\$ 1,348,167	\$ 197,739	100.0%

TOP FIVE EXPENDITURES



COMMUNITY DEVELOPMENT

DEVELOPMENT ENGINEERING Fiscal Year 2022-23

POSITION INFORMATION

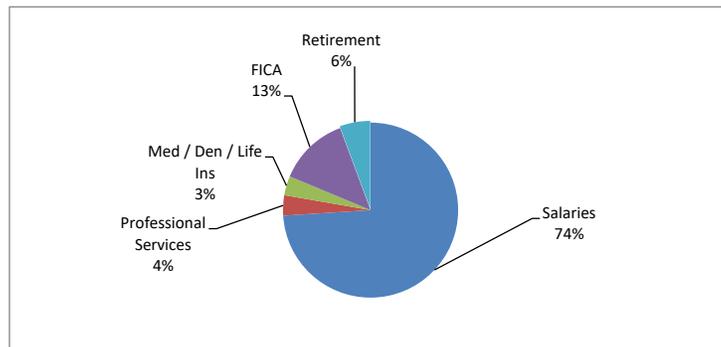
AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Engineering Manager	1.00	1.00	1.00	1.00	-
Assistant / Senior Engineer	1.00	2.00	2.00	3.00	1.00
TOTALS	2.00	3.00	3.00	4.00	1.00

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 251,353	\$ 329,196	\$ 322,597	\$ 357,256	\$ 473,077	\$ 150,480	46.6%
Retirement	\$ 10,219	\$ 16,435	\$ 16,656	\$ 17,297	\$ 23,919	\$ 7,263	43.6%
Pension Obligation	\$ 128	\$ 399	\$ 751	\$ 751	\$ 1,172	\$ 421	56.1%
Workers Comp	\$ 3,547	\$ 3,945	\$ 6,379	\$ 5,452	\$ 9,305	\$ 2,926	45.9%
OPEB Unfunded Liability	\$ 12,251	\$ 9,108	\$ 17,340	\$ 17,340	\$ 22,776	\$ 5,436	31.3%
Med / Den / Life Ins	\$ 33,406	\$ 56,353	\$ 59,160	\$ 54,230	\$ 83,446	\$ 24,286	41.1%
SUI	\$ 952	\$ 630	\$ 579	\$ 579	\$ 791	\$ 212	36.6%
FICA	\$ 17,805	\$ 23,203	\$ 24,679	\$ 25,636	\$ 36,190	\$ 11,511	46.6%
Insurance	\$ 8,831	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 37	\$ 68	\$ 450	\$ 200	\$ 600	\$ 150	33.3%
Uniforms & Clothing	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600	100.0%
Communications	\$ 386	\$ 873	\$ 1,176	\$ 1,380	\$ 1,470	\$ 294	100.0%
Professional Services	\$ -	\$ 3,950	\$ 107,500	\$ 100,000	\$ 207,000	\$ 99,500	92.6%
Membership/Dues	\$ -	\$ 180	\$ 1,915	\$ 1,915	\$ 5,070	\$ 3,155	164.8%
Training/Travel/Conf/Mtgs	\$ -	\$ -	\$ 2,000	\$ 1,000	\$ 5,000	\$ 3,000	150.0%
TOTALS	\$ 338,915	\$ 444,340	\$ 561,182	\$ 583,036	\$ 870,416	\$ 309,234	55.1%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#100 - General Fund	\$ 75,785	\$ 109,933	\$ 94,384	\$ 117,515	\$ 70,181	\$ (24,203)	8.1%
#248 - Development Svcs	\$ 263,130	\$ 334,407	\$ 466,798	\$ 465,521	\$ 800,235	\$ 333,437	91.9%
TOTALS	\$ 338,915	\$ 444,340	\$ 561,182	\$ 583,036	\$ 870,416	\$ 309,234	100.0%

TOP FIVE EXPENDITURES



COMMUNITY DEVELOPMENT

CONSTRUCTION ENGINEERING Fiscal Year 2021-22

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
City Engineer	-	-	1.00	1.00	-
Engineering Manager	1.00	1.00	1.00	1.00	-
Construction Manager	-	-	1.00	1.00	-
Associate / Senior Engineer	2.00	2.00	2.00	2.00	-
Senior Administrative Analyst	-	-	-	1.00	1.00
Administrative Analyst	1.00	1.00	1.00	-	-1.00
Construction Inspector	1.00	1.00	1.00	1.00	-
TOTALS	5.00	5.00	7.00	7.00	0.00

BUDGET SUMMARY

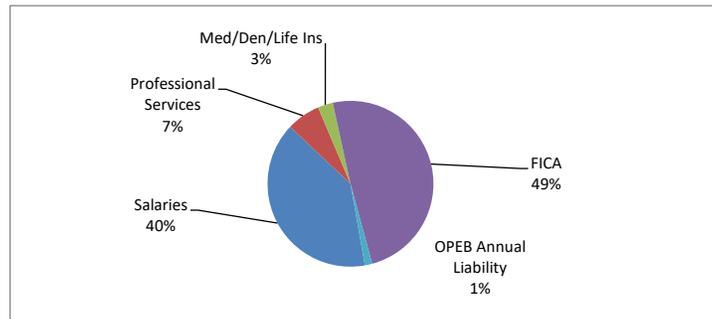
EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change from FY 2021-22	% of Change
Salaries	\$ 272,339	\$ 260,748	\$ 783,868	\$ 542,774	\$ 860,615	\$ 76,747	9.8%
Retirement	\$ 11,286	\$ 11,884	\$ 41,246	\$ 24,342	\$ 41,794	\$ 548	1.3%
Pension Obligation	\$ 604	\$ -	\$ 1,392	\$ 1,392	\$ 2,094	\$ 702	50.4%
Workers Comp	\$ 3,443	\$ 3,090	\$ 13,911	\$ 15,904	\$ 15,614	\$ 1,703	12.2%
OPEB Annual Liability	\$ 30,626	\$ 15,179	\$ 34,680	\$ 34,680	\$ 53,144	\$ 18,464	53.2%
Med/Den/Life Ins	\$ 41,112	\$ 43,648	\$ 138,799	\$ 83,638	\$ 142,271	\$ 3,472	2.5%
SUI	\$ 1,190	\$ 840	\$ 1,472	\$ 1,453	\$ 1,324	\$ (148)	-10.1%
FICA	\$ 19,703	\$ 19,076	\$ 59,942	\$ 39,776	\$ 63,695	\$ 3,753	6.3%
Insurance	\$ 37,237	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 19,545	\$ 4,974	\$ 8,000	\$ 4,500	\$ 8,800	\$ 800	10.0%
Fuel and Oil	\$ 2,245	\$ 1,779	\$ 2,500	\$ 2,884	\$ 3,000	\$ 500	20.0%
Clothing	\$ 67	\$ 436	\$ 800	\$ 500	\$ 800	\$ -	0.0%
Communications	\$ 3,753	\$ 743	\$ 3,336	\$ 2,897	\$ 3,000	\$ (336)	-10.1%
Equipment Maintenance	\$ 15,754	\$ 5,848	\$ 600	\$ -	\$ -	\$ (600)	-100.0%
Lease Expense	\$ 2,317	\$ 2,342	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
Professional Services	\$ 596,969	\$ 565,430	\$ 1,087,744	\$ 836,261	\$ 1,064,000	\$ (23,744)	-2.2%
Membership/Dues	\$ 3,709	\$ 255	\$ 18,715	\$ 18,715	\$ 28,915	\$ 10,200	54.5%
Training / Travel / Meetings	\$ 10,026	\$ 52	\$ 7,200	\$ 1,000	\$ 8,450	\$ 1,250	17.4%
Regulatory Fees	\$ 28,555	\$ 29,199	\$ 94,416	\$ 30,000	\$ 31,000	\$ (63,416)	-67.2%
Capital Outlay	\$ -	\$ 10,332	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 1,100,478	\$ 975,855	\$ 2,301,121	\$ 1,643,215	\$ 2,331,016	\$ 29,895	1.3%

COMMUNITY DEVELOPMENT

CONSTRUCTION ENGINEERING Fiscal Year 2021-22

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change from FY 2021-22	% of Total
#100 General Fund		\$ 16,798	\$ 22,500	\$ 22,500	\$ 10,000	\$ (12,500)	0.4%
#223 Streets Fund	\$ 154,952	\$ 194,309	\$ 596,816	\$ 351,045	\$ 413,259	\$ (183,557)	17.7%
#225 - PCWA - WCC	\$ 39,302	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#248 Development Svcs Fund	\$ 253,028	\$ 166,570	\$ 491,518	\$ 397,005	\$ 591,673	\$ 100,155	25.4%
#270 - 286 L&L / CFD	\$ 167,181	\$ 17,556	\$ 37,170	\$ 26,846	\$ 28,315	\$ (8,855)	1.2%
#540 Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#600 Internal Service Fund	\$ 103,324	\$ 69,206	\$ 149,651	\$ 78,995	\$ 395,374	\$ 245,723	17.0%
#710 Water Fund	\$ 177,757	\$ 303,587	\$ 509,375	\$ 386,615	\$ 494,094	\$ (15,281)	21.2%
#715 Water Non-Operations	\$ 15,584	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#720 Wastewater Fund	\$ 127,066	\$ 142,035	\$ 387,708	\$ 329,393	\$ 335,964	\$ (51,744)	14.4%
#725 Wastewater Non-Ops	\$ 10,973	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#730 Solid Waste Fund	\$ 51,311	\$ 65,794	\$ 106,383	\$ 50,816	\$ 62,337	\$ (44,046)	2.7%
TOTALS	\$ 1,100,478	\$ 975,855	\$ 2,301,121	\$ 1,643,215	\$ 2,331,016	\$ 29,895	100.0%

TOP FIVE EXPENDITURES





Public Works Department

Department Description

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



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

The nature of the functions overseen by Public Works requires a significant level of interaction with internal and external customers, including citizens, businesses, fellow jurisdictional counterparts, and other users of city facilities. The direct contact with its customer base provides substantial and immediate feedback, and staff has a high commitment to customer satisfaction. Public Works staff place a high value on professionalism, integrity, reliability, and efficiency. In Lincoln, you'll see that staff go the extra mile to assist the customer. Each Division is working 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. The Department is working hard to increase staffing levels to accommodate the new growth of infrastructure in the city and to ensure the highest level of quality service for customer needs and requests.

Public Works has sixty-four full-time employees, making up more than a third of the city's total staffing. The Department is fiscally resourceful and responsible with its limited 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 new policy direction. The Department has maintained low utility rates for several years and is now starting to fall behind. The City will have to make some adjustments going forward to keep up with the cost of doing business, and simply just because it's inevitably time for a rate change.

Department Divisions

Administration

Solid Waste

Airport

Streets

Facilities

Water

Parks

Fleet

Wastewater

Transit



Public Works Department

2022-23 Goals

- **Infrastructure and Efficiency:** Consider implementation of a new work order system that allows multiple forms of interaction and engagement with residents in their utility requests. This could include a custom app on an electronic device or creation of an external work order program for requesting extra service items by the customer at more convenient times.
- **Infrastructure and Organizational Efficiency:** Coordinate Prop 218 process and implement new utility rates for the Divisions of Wastewater Collections and Treatment, Solid Waste, and Water.
- **Infrastructure:** Continue to work closely with the California Air Resources Board to meet the state's health based air quality standards and greenhouse gas emission reduction goals through zero-emission vehicle programs and vehicle grant opportunities.
- **Economic Development:** Explore new hangar development and expansion opportunities at the Lincoln Regional Airport.
- **Infrastructure:** Implement water conservation standards in alignment with Placer County Water Agency (PCWA) and strategize partnership opportunities for outreach and program efficiency.
- **Infrastructure:** Initiate long awaited infrastructure projects to rehabilitate outdated and aged sewer lines in various locations throughout the city.
- **Infrastructure:** Fulfill implementation requirements of SB 1383 and collaborate regionally on regulatory procurement compliance.
- **Infrastructure:** Utilize recycled water in city parks where current purple pipe infrastructure exists and brainstorm potential sites to be considered for later capital projects.
- **Infrastructure:** Prepare citywide pavement management plan and prioritize areas in five-year cycles.
- **Infrastructure:** Participate in the next design and construction phases of expansion for the Wastewater Treatment Reclamation Facility.

2021-22 Accomplishments

- Completed 1,100 work orders for vehicle repair
- Performed 540 water customer service callouts
- Maintained 60 different streetscape areas covering 2.2 million square feet
- Flushed 47.25 miles of sanitary sewer (58% increase over last year)
- Repaired 179 street lights and 92+ traffic signs
- Serviced 6,400 miles by the street sweeper
- Used 582.93 million gallons of reclaimed water for irrigation purposes
- Collected 658.75 tons of cardboard from Twelve Bridges Library and Joiner Park
- Responded to nearly 5,000 Work Orders for service in Water, Wastewater, Streets, Solid Waste, Parks, Facilities, Streetscape and Open Space

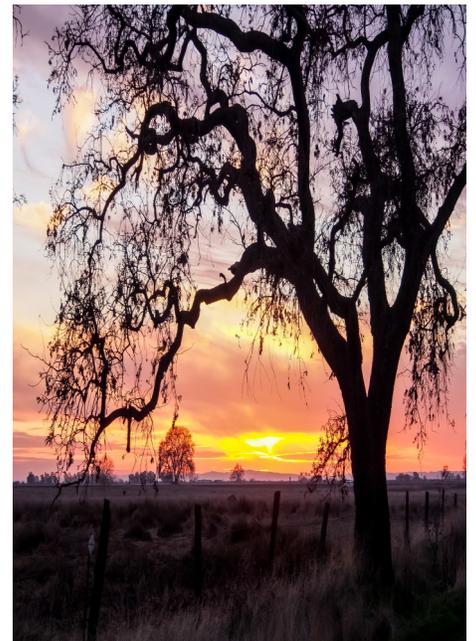


Photo credit to Ron Nabity – Love Lincoln Photo Challenge 2020

PUBLIC WORKS

Fiscal Year 2022-23

DEPARTMENT OVERVIEW

AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
ADMINISTRATION	6.50	6.50	8.00	8.00	-
WATER	9.10	9.10	8.96	8.96	-
WASTEWATER	7.00	7.00	7.00	8.00	1.00
SOLID WASTE	15.00	15.00	17.00	18.00	1.00
STREETS	7.90	8.90	10.00	10.00	-
PARKS	4.50	4.00	4.00	5.50	1.50
TRANSIT	-	-	-	-	-
AIRPORT	1.00	1.50	1.50	1.50	-
FACILITIES	2.50	2.50	2.50	2.50	-
FLEET	5.50	5.50	5.50	5.50	-
TOTALS	59.00	60.00	64.46	67.96	3.50

DEPARTMENT BUDGET SUMMARY

SECTION EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Change
ADMINISTRATION	\$ 993,157	\$ 1,085,976	\$ 1,166,674	\$ 1,070,359	\$ 1,433,114	22.8%
WATER	\$ 9,913,665	\$ 11,184,602	\$ 12,308,639	\$ 12,434,742	\$ 13,036,342	5.9%
WASTEWATER	\$ 8,331,375	\$ 7,873,120	\$ 9,209,669	\$ 8,770,426	\$ 10,054,765	9.2%
SOLID WASTE	\$ 3,678,540	\$ 3,890,359	\$ 5,638,941	\$ 4,967,099	\$ 6,200,265	10.0%
STREETS	\$ 2,129,754	\$ 2,222,239	\$ 2,628,935	\$ 2,711,897	\$ 3,150,549	19.8%
PARKS	\$ 4,511,228	\$ 2,339,863	\$ 3,138,636	\$ 3,028,741	\$ 4,001,909	27.5%
TRANSIT	\$ 525,214	\$ 286,459	\$ 691,000	\$ 691,000	\$ 489,000	-29.2%
AIRPORT	\$ 972,622	\$ 903,766	\$ 1,014,298	\$ 1,073,526	\$ 1,140,261	12.4%
FACILITIES	\$ 1,381,608	\$ 1,230,298	\$ 1,562,356	\$ 1,429,875	\$ 1,946,106	24.6%
FLEET	\$ 1,184,924	\$ 1,174,530	\$ 1,650,054	\$ 1,595,572	\$ 1,894,918	14.8%
TOTALS	\$ 33,622,086	\$ 32,191,212	\$ 39,009,202	\$ 37,773,237	\$ 43,347,229	11.1%

EXPENDITURE CATEGORIES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Total
Salaries	\$ 4,089,678	\$ 4,331,046	\$ 4,940,472	\$ 4,707,439	\$ 5,628,606	13.0%
Retirement	\$ 284,455	\$ 322,204	\$ 378,611	\$ 334,953	\$ 378,996	0.9%
Pension Obligation	\$ 634,847	\$ 700,925	\$ 798,712	\$ 798,969	\$ 944,557	2.2%
Workers Comp	\$ 193,050	\$ 220,393	\$ 343,274	\$ 317,379	\$ 348,161	0.8%
OPEB Unfunded Liability	\$ 343,001	\$ 169,987	\$ 335,182	\$ 335,182	\$ 455,543	1.1%
Med/Den/Life Ins	\$ 729,620	\$ 804,965	\$ 1,067,117	\$ 816,481	\$ 1,078,288	2.5%
SUI	\$ 15,930	\$ 13,191	\$ 14,542	\$ 14,542	\$ 14,368	0.0%
FICA	\$ 295,277	\$ 311,584	\$ 361,248	\$ 329,557	\$ 374,253	0.9%
Insurance	\$ 232,129	\$ 8,056	\$ 8,862	\$ 8,459	\$ 8,100	0.0%
Credit Card / Late Fees	\$ -	\$ 405	\$ 18,200	\$ 18,924	\$ 22,000	0.1%
Materials & Supplies	\$ 1,571,555	\$ 1,495,837	\$ 2,455,440	\$ 2,475,071	\$ 3,071,505	7.1%
Fuel	\$ 315,217	\$ 337,009	\$ 405,766	\$ 416,123	\$ 510,359	1.2%
Clothing	\$ 38,811	\$ 31,619	\$ 51,843	\$ 41,891	\$ 61,954	0.1%
Advertising	\$ 26,341	\$ 34,010	\$ 86,750	\$ 58,000	\$ 86,750	0.2%
Water Purchases	\$ 7,467,123	\$ 8,684,791	\$ 8,700,000	\$ 9,000,000	\$ 9,200,000	21.2%
Communications	\$ 132,111	\$ 99,564	\$ 114,817	\$ 107,651	\$ 105,571	0.2%
Equipment Maintenance	\$ -	\$ 34,690	\$ 64,600	\$ 24,000	\$ 45,800	0.1%
Building Maintenance	\$ 869	\$ 6,809	\$ 38,525	\$ 17,600	\$ 38,525	0.1%
Facility/Grounds Maintenance	\$ 3,500	\$ -	\$ 3,750	\$ 1,700	\$ 3,750	0.0%

PUBLIC WORKS

Fiscal Year 2022-23

EXPENDITURE CATEGORIES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Total
Utilities	\$ 3,577,225	\$ 2,915,543	\$ 3,093,436	\$ 3,076,068	\$ 2,947,650	6.8%
Municipal Utilities	\$ 2,144,522	\$ 725,575	\$ 649,200	\$ 723,336	\$ 728,460	1.7%
Taxes	\$ 23,952	\$ 26,526	\$ 19,890	\$ 17,612	\$ 19,000	0.0%
Lease Expense	\$ 46,527	\$ 53,531	\$ 135,749	\$ 55,975	\$ 58,200	0.1%
Professional Services	\$ 4,327,703	\$ 3,265,751	\$ 5,855,404	\$ 5,244,943	\$ 6,623,247	15.3%
Membership/Dues	\$ 135,307	\$ 107,870	\$ 167,289	\$ 167,299	\$ 171,617	0.4%
Training/Travel/Conf/Mtgs	\$ 27,455	\$ 13,395	\$ 104,796	\$ 39,650	\$ 107,783	0.2%
Regulatory Fees	\$ 231,410	\$ 225,624	\$ 329,876	\$ 318,150	\$ 405,335	0.9%
Capital Outlay	\$ -	\$ 268,964	\$ 145,000	\$ 145,000	\$ 76,000	0.2%
Treatment Plant Operations	\$ 4,193,931	\$ 4,268,266	\$ 4,637,880	\$ 4,687,000	\$ 5,654,576	13.0%
Disposal Fees	\$ 1,933,595	\$ 2,137,394	\$ 3,047,171	\$ 2,756,450	\$ 3,390,775	7.8%
Special Events	\$ 5,085	\$ 21,609	\$ 35,800	\$ 30,000	\$ 67,500	0.2%
Airport Fuel	\$ 601,860	\$ 554,079	\$ 600,000	\$ 687,833	\$ 720,000	1.7%
TOTALS	\$ 33,622,086	\$ 32,191,212	\$ 39,009,202	\$ 37,773,237	\$ 43,347,229	100%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	% of Change
#100 - General Fund	\$ 1,106,359	\$ 1,047,372	\$ 1,529,259	\$ 1,246,351	\$ 1,656,553	8.3%
#221 - Streets Fund Gas Tax	\$ 660,517	\$ 849,838	\$ 968,693	\$ 874,591	\$ 1,071,107	10.6%
#223 - Street Fund	\$ 963,036	\$ 1,091,379	\$ 1,406,183	\$ 1,358,925	\$ 1,587,494	12.9%
#247 - PFE Drainage	\$ 2,318	\$ -	\$ -	\$ -	\$ -	0.0%
#248 - Development Svcs Fund	\$ 1,545	\$ 4,996	\$ 4,052	\$ 4,642	\$ 9,201	127.1%
#270-277 L&L / CFD	\$ 4,578,148	\$ 2,853,834	\$ 3,328,072	\$ 3,577,723	\$ 4,427,617	33.0%
#278 - CFD 2010-1 PD/Fire	\$ -	\$ 1,750	\$ 1,785	\$ 1,785	\$ 1,821	2.0%
#285 - CFD 2018-1 Maint.	\$ 132	\$ 34,876	\$ 137,860	\$ 135,627	\$ 341,159	147.5%
#286 - CFD 2018-2 Safety	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 12,000	20.0%
#290 - Oak Tree Mitigation Fund	\$ 30,500	\$ 1,293	\$ 90,000	\$ 45,000	\$ 90,000	0.0%
#600 - Internal Svcs Fund	\$ 1,969,216	\$ 700,536	\$ 800,087	\$ 839,148	\$ 1,065,624	33.2%
#610 - Vehicle / Equipment Repl Fund	\$ 7,974	\$ -	\$ -	\$ -	\$ -	0.0%
#710 - Water Fund	\$ 9,789,310	\$ 11,025,317	\$ 11,659,132	\$ 11,692,303	\$ 12,144,008	4.2%
#711 - Water Capital Replacement	\$ 314,179	\$ 221,297	\$ 746,640	\$ 746,000	\$ 727,955	-2.5%
#715 - Water Non-Operations	\$ 184,451	\$ 337,919	\$ 424,100	\$ 485,000	\$ 722,400	70.3%
#720 - Wastewater Fund	\$ 8,569,298	\$ 8,184,908	\$ 9,521,979	\$ 9,119,191	\$ 10,498,799	10.3%
#721 - Wastewater Capital Replacement	\$ -	\$ 55,446	\$ -	\$ -	\$ -	0.0%
#725 - Wastewater Non-Operations	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#730 - Solid Waste Fund	\$ 3,833,210	\$ 4,477,158	\$ 6,464,963	\$ 5,683,925	\$ 7,134,426	10.4%
#731 - Solid Waste Capital Replacement	\$ 13,950	\$ 5,317	\$ 36,000	\$ 18,000	\$ 42,000	16.7%
#735 - Solid Waste Non Operations	\$ 57,835	\$ 57,855	\$ 120,000	\$ 120,000	\$ 120,000	0.0%
#740 - Transit Fund	\$ 554,695	\$ 312,882	\$ 720,155	\$ 712,532	\$ 528,098	-26.7%
#750 - Airport Fund	\$ 985,414	\$ 927,239	\$ 1,040,242	\$ 1,102,494	\$ 1,166,967	12.2%
TOTALS	\$ 33,622,086	\$ 32,191,212	\$ 39,009,202	\$ 37,773,237	\$ 43,347,229	11.1%

PUBLIC WORKS

Administration Fiscal Year 2022-23

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 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	1.00	-
Senior Administrative Analyst	1.00	1.00	1.00	1.00	-
Administrative Analyst	1.00	1.00	2.00	2.00	-
Office Assistant I / II / Senior	1.00	1.00	2.00	2.00	-
Seasonal Office Assistant (full-time equivalent)	0.50	0.50	-	-	-
TOTALS	6.50	6.50	8.00	8.00	0.00

BUDGET SUMMARY

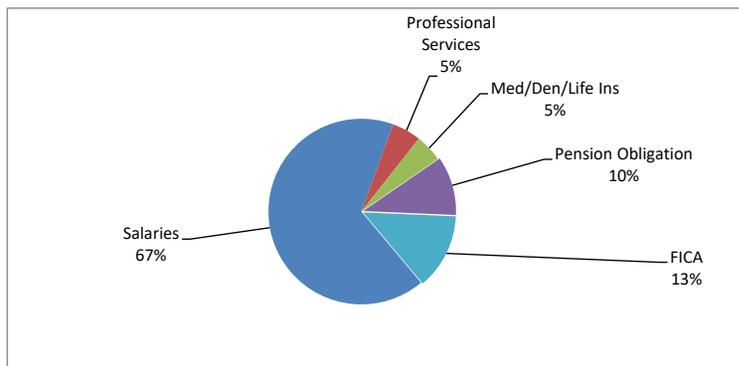
EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 671,357	\$ 750,658	\$ 679,202	\$ 687,296	\$ 848,135	\$ 168,933	24.9%
Retirement	\$ 44,928	\$ 46,394	\$ 61,111	\$ 41,398	\$ 58,829	\$ (2,282)	-3.7%
Pension Obligation	\$ 40,006	\$ 48,358	\$ 29,172	\$ 29,181	\$ 64,561	\$ 35,389	121.3%
Workers Comp	\$ 18,991	\$ 17,905	\$ 11,468	\$ 18,868	\$ 12,242	\$ 774	6.7%
OPEB Unfunded Liability	\$ 36,750	\$ 18,217	\$ 40,460	\$ 40,460	\$ 60,758	\$ 20,298	50.2%
Med/Den/Life Ins	\$ 58,452	\$ 75,545	\$ 132,597	\$ 70,126	\$ 130,701	\$ (1,896)	-1.4%
SUI	\$ 1,904	\$ 1,470	\$ 2,068	\$ 2,068	\$ 1,535	\$ (533)	-25.8%
FICA	\$ 47,906	\$ 52,286	\$ 61,450	\$ 43,954	\$ 62,681	\$ 1,231	2.0%
Insurance	\$ 28,250	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 177	\$ 3,053	\$ 2,500	\$ 1,500	\$ 3,000	\$ 500	20.0%
Fuel	\$ 201	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	0.0%
Communications	\$ 5,356	\$ 4,843	\$ 5,712	\$ 4,452	\$ 4,920	\$ (792)	-13.9%
Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	100.0%
Taxes	\$ 2,318	\$ -	\$ 2,490	\$ 2,612	\$ -	\$ (2,490)	-100.0%
Professional Services	\$ 34,500	\$ 62,431	\$ 121,769	\$ 121,769	\$ 168,077	\$ 46,308	38.0%
Membership/Dues	\$ 1,800	\$ 2,116	\$ 1,675	\$ 1,675	\$ 1,675	\$ -	0.0%
Training/Travel/Conf/Mtgs	\$ 261	\$ 2,700	\$ 14,000	\$ 5,000	\$ 14,000	\$ -	0.0%
TOTALS	\$ 993,157	\$ 1,085,976	\$ 1,166,674	\$ 1,070,359	\$ 1,433,114	\$ 266,440	22.8%

PUBLIC WORKS

Administration Fiscal Year 2022-23

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#223 - Street Fund	\$ 145,980	\$ 154,814	\$ 99,122	\$ 138,728	\$ 168,092	\$ 68,970	11.7%
#247 - PFE Drainage	\$ 2,318	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#270-277 L&L / CFD	\$ 93,271	\$ 102,233	\$ 124,467	\$ 115,087	\$ 166,534	\$ 42,067	11.6%
#278 - CFD 2010-1 PD/Fire	\$ -	\$ 1,750	\$ 1,785	\$ 1,785	\$ 1,821	\$ 36	0.1%
#285 - CFD 2018-1 Maint.	\$ -	\$ 8,843	\$ 45,000	\$ 45,000	\$ 51,452	\$ 6,452	3.6%
#286 - CFD 2018-2 Safety	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 12,000	\$ 2,000	0.8%
#600 - Internal Services	\$ 7,382	\$ 12,381	\$ 24,275	\$ 12,444	\$ 34,615	\$ 10,340	2.4%
#710 - Water Operations	\$ 254,621	\$ 279,785	\$ 303,035	\$ 268,781	\$ 317,703	\$ 14,668	22.2%
#720 - Wastewater Operations	\$ 228,177	\$ 250,744	\$ 199,802	\$ 227,722	\$ 279,082	\$ 79,280	19.5%
#730 - Solid Waste Operations	\$ 219,811	\$ 239,247	\$ 319,628	\$ 217,821	\$ 351,130	\$ 31,502	24.5%
#740 - Transit	\$ 29,481	\$ 26,423	\$ 29,155	\$ 21,532	\$ 39,098	\$ 9,943	2.7%
#750 - Airport	\$ 12,116	\$ 9,756	\$ 10,405	\$ 11,459	\$ 11,587	\$ 1,182	0.8%
TOTALS	\$ 993,157	\$ 1,085,976	\$ 1,166,674	\$ 1,070,359	\$ 1,433,114	\$ 266,440	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

WATER Fiscal Year 2022-23

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Supervisor Water Facilities Operator	1.00	1.00	1.00	1.00	-
Water Tech I / II / Senior	6.00	6.00	6.00	6.00	-
Maintenance Worker I / II / Senior	2.10	2.10	1.00	1.00	-
Seasonal Maintenance Worker (full-time equivalent)	-	-	0.96	0.96	-
TOTALS	9.10	9.10	8.96	8.96	0.00

BUDGET SUMMARY

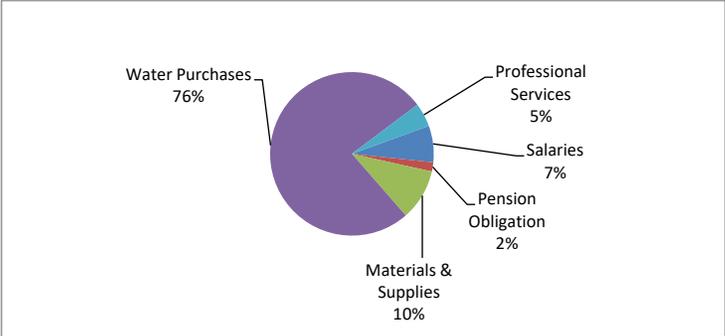
EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 699,703	\$ 771,101	\$ 807,181	\$ 841,942	\$ 870,733	\$ 63,552	7.9%
Retirement	\$ 53,043	\$ 64,593	\$ 67,611	\$ 67,802	\$ 70,457	\$ 2,846	4.2%
Pension Obligation	\$ 148,542	\$ 163,039	\$ 191,969	\$ 192,031	\$ 218,791	\$ 26,822	14.0%
Workers Comp	\$ 38,512	\$ 48,734	\$ 67,151	\$ 45,701	\$ 66,047	\$ (1,104)	-1.6%
OPEB Unfunded Liability	\$ 58,188	\$ 28,842	\$ 54,910	\$ 54,910	\$ 60,736	\$ 5,826	10.6%
Med/Den/Life Ins	\$ 120,685	\$ 142,838	\$ 157,326	\$ 139,787	\$ 159,397	\$ 2,071	1.3%
SUI	\$ 1,934	\$ 1,911	\$ 1,911	\$ 1,911	\$ 2,331	\$ 420	22.0%
FICA	\$ 50,558	\$ 55,903	\$ 52,460	\$ 61,565	\$ 59,343	\$ 6,883	13.1%
Insurance	\$ 39,631	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 528,596	\$ 624,216	\$ 963,940	\$ 1,024,050	\$ 1,220,555	\$ 256,615	26.6%
Fuel and Oil	\$ 20,483	\$ 23,754	\$ 29,000	\$ 28,660	\$ 30,000	\$ 1,000	3.4%
Clothing	\$ 4,913	\$ 4,618	\$ 5,800	\$ 5,942	\$ 5,800	\$ -	0.0%
Advertising	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -	0.0%
Water Purchases	\$ 7,467,123	\$ 8,684,791	\$ 8,700,000	\$ 9,000,000	\$ 9,200,000	\$ 500,000	5.7%
Communications	\$ 12,804	\$ 11,890	\$ 22,938	\$ 15,243	\$ 19,360	\$ (3,578)	-15.6%
Utilities	\$ 244,103	\$ 222,777	\$ 288,000	\$ 203,000	\$ 205,000	\$ (83,000)	-28.8%
Municipal Utilities	\$ -	\$ 8,371	\$ 7,900	\$ 17,068	\$ 18,000	\$ 10,100	127.8%
Lease Expense	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ (80,000)	-100.0%
Professional Services	\$ 256,729	\$ 145,701	\$ 554,212	\$ 495,000	\$ 567,462	\$ 13,250	2.4%
Membership/Dues	\$ 108,653	\$ 85,138	\$ 134,130	\$ 134,130	\$ 134,130	\$ -	0.0%
Training/Travel/Conf/Mtgs	\$ 9,869	\$ 2,882	\$ 23,700	\$ 10,000	\$ 23,700	\$ -	0.0%
Regulatory Fees	\$ 49,596	\$ 49,921	\$ 65,000	\$ 65,000	\$ 71,000	\$ 6,000	9.2%
Capital Outlay	\$ -	\$ 43,582	\$ 31,000	\$ 31,000	\$ 31,000	\$ -	0.0%
TOTALS	\$ 9,913,665	\$ 11,184,602	\$ 12,308,639	\$ 12,434,742	\$ 13,036,342	\$ 727,703	5.9%

PUBLIC WORKS

WATER Fiscal Year 2022-23

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#710 - Water Operations	\$ 9,449,623	\$ 10,625,386	\$ 11,284,899	\$ 11,350,740	\$ 11,734,987	\$ 450,088	90.0%
#711 - Water Capital Replace	\$ 279,591	\$ 221,297	\$ 599,640	\$ 599,000	\$ 578,955	\$ (20,685)	4.4%
#715 - Water Non-Operations	\$ 184,451	\$ 337,919	\$ 424,100	\$ 485,000	\$ 722,400	\$ 298,300	5.5%
TOTALS	\$ 9,913,665	\$ 11,184,602	\$ 12,308,639	\$ 12,434,740	\$ 13,036,342	\$ 727,703	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

WASTEWATER Fiscal Year 2022-23

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Supervisor Water Facilities Operator	1.00	1.00	1.00	1.00	-
Wastewater Systems Tech I / II	5.00	5.00	5.00	6.00	1.00
Maintenance Worker I / II / Senior	1.00	1.00	1.00	1.00	-
TOTALS	7.00	7.00	7.00	8.00	1.00

BUDGET SUMMARY

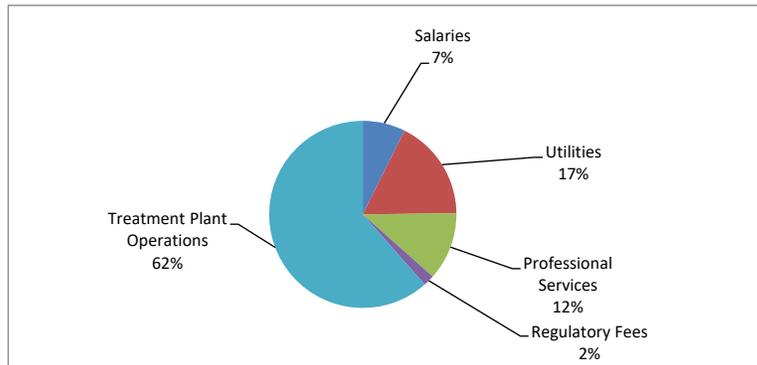
EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 484,177	\$ 540,334	\$ 550,510	\$ 567,855	\$ 677,192	\$ 126,682	23.0%
Retirement	\$ 30,258	\$ 36,831	\$ 37,688	\$ 37,372	\$ 38,498	\$ 810	2.1%
Pension Obligation	\$ 59,788	\$ 70,002	\$ 82,675	\$ 82,702	\$ 94,589	\$ 11,914	14.4%
Workers Comp	\$ 29,567	\$ 35,910	\$ 49,150	\$ 57,464	\$ 52,186	\$ 3,036	6.2%
OPEB Unfunded Liability	\$ 42,875	\$ 21,252	\$ 40,460	\$ 40,460	\$ 53,144	\$ 12,684	31.3%
Med/Den/Life Ins	\$ 125,644	\$ 145,825	\$ 154,272	\$ 142,140	\$ 163,210	\$ 8,938	5.8%
SUI	\$ 1,583	\$ 1,470	\$ 1,470	\$ 1,470	\$ 1,470	\$ -	0.0%
FICA	\$ 34,272	\$ 38,180	\$ 38,288	\$ 39,961	\$ 40,654	\$ 2,366	6.2%
Insurance	\$ 28,010	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 76,043	\$ 81,279	\$ 120,250	\$ 127,500	\$ 100,750	\$ (19,500)	-16.2%
Fuel and Oil	\$ 33,747	\$ 37,097	\$ 53,800	\$ 39,599	\$ 66,000	\$ 12,200	22.7%
Clothing	\$ 6,938	\$ 6,026	\$ 7,350	\$ 8,338	\$ 7,750	\$ 400	5.4%
Advertising	\$ 88	\$ 5,000	\$ 15,000	\$ 8,000	\$ 15,000	\$ -	0.0%
Communications	\$ 34,073	\$ 27,906	\$ 32,977	\$ 29,301	\$ 32,306	\$ (671)	-2.0%
Equipment Maintenance	\$ -	\$ 34,230	\$ 55,000	\$ 20,000	\$ 30,000	\$ (25,000)	-45.5%
Building Maintenance	\$ -	\$ -	\$ 2,500	\$ 1,000	\$ 2,500	\$ -	0.0%
Utilities	\$ 1,886,898	\$ 1,666,550	\$ 2,031,538	\$ 1,734,009	\$ 1,603,800	\$ (427,738)	-21.1%
Municipal Utilities	\$ 26,036	\$ 41,084	\$ 49,800	\$ 33,353	\$ 33,400	\$ (16,400)	-32.9%
Taxes	\$ 9,085	\$ 12,779	\$ -	\$ -	\$ -	\$ -	0.0%
Lease Expense	\$ 46,329	\$ 52,644	\$ 54,949	\$ 55,175	\$ 57,400	\$ 2,451	4.5%
Professional Services	\$ 1,054,288	\$ 587,057	\$ 965,720	\$ 841,025	\$ 1,081,520	\$ 115,800	12.0%
Membership/Dues	\$ 1,480	\$ 3,824	\$ 2,800	\$ 2,800	\$ 2,800	\$ -	0.0%
Training/Travel/Conf/Mtgs	\$ 4,026	\$ 2,259	\$ 15,000	\$ 2,750	\$ 15,000	\$ -	0.0%
Regulatory Fees	\$ 121,814	\$ 98,507	\$ 116,592	\$ 116,000	\$ 177,720	\$ 61,128	52.4%
Treatment Plant Operations	\$ 4,193,931	\$ 4,268,266	\$ 4,637,880	\$ 4,687,000	\$ 5,654,576	\$ 1,016,696	21.9%
Disposal Fees	\$ 426	\$ 2,024	\$ 3,000	\$ 4,152	\$ 8,300	\$ 5,300	100.0%
Capital Outlay	\$ -	\$ 56,784	\$ 91,000	\$ 91,000	\$ 45,000	\$ (46,000)	-50.5%
TOTALS	\$ 8,331,375	\$ 7,873,120	\$ 9,209,669	\$ 8,770,426	\$ 10,054,765	\$ 845,096	9.2%

PUBLIC WORKS

WASTEWATER Fiscal Year 2022-23

<i>FUNDING SOURCES</i>	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#720 - Wastewater Operations	\$ 8,331,375	\$ 7,817,674	\$ 9,209,669	\$ 8,770,426	\$ 10,054,765	\$ 845,096	100.0%
#721 - Wastewater Capital Rep	\$ -	\$ 55,446	\$ -	\$ -	\$ -	\$ -	0.0%
TOTALS	\$ 8,331,375	\$ 7,873,120	\$ 9,209,669	\$ 8,770,426	\$ 10,054,765	\$ 845,096	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

SOLID WASTE Fiscal Year 2022-23

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Supervisor	1.00	1.00	1.00	1.00	-
Maintenance Worker I / II / Senior	13.00	13.00	15.00	16.00	1.00
Seasonal Maintenance Worker I / II	1.00	1.00	1.00	1.00	-
TOTALS	15.00	15.00	17.00	18.00	1.00

BUDGET SUMMARY

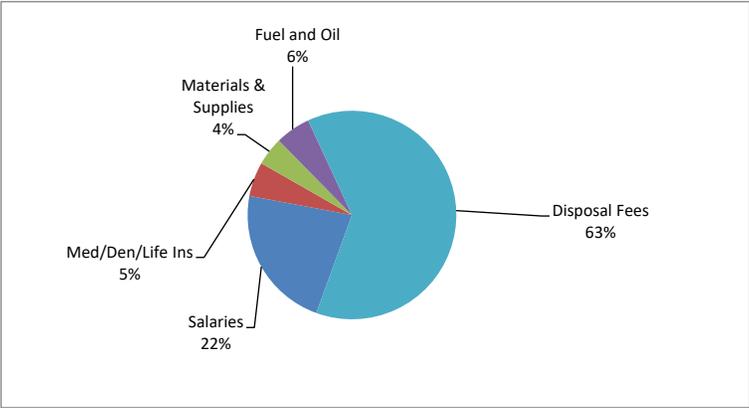
EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 810,655	\$ 846,129	\$ 1,158,757	\$ 943,304	\$ 1,201,814	\$ 43,057	3.7%
Retirement	\$ 54,609	\$ 63,634	\$ 81,291	\$ 68,444	\$ 76,746	\$ (4,545)	-5.6%
Pension Obligation	\$ 138,992	\$ 163,501	\$ 192,682	\$ 192,744	\$ 220,631	\$ 27,949	14.5%
Workers Comp	\$ 27,775	\$ 26,798	\$ 55,089	\$ 40,107	\$ 49,604	\$ (5,485)	-10.0%
OPEB Unfunded Liability	\$ 85,750	\$ 42,504	\$ 80,920	\$ 80,920	\$ 113,880	\$ 32,960	40.7%
Med/Den/Life Ins	\$ 147,716	\$ 175,217	\$ 262,970	\$ 192,324	\$ 285,972	\$ 23,002	8.7%
SUI	\$ 4,052	\$ 3,344	\$ 3,852	\$ 3,852	\$ 3,780	\$ (72)	-1.9%
FICA	\$ 58,549	\$ 60,986	\$ 85,206	\$ 66,330	\$ 80,634	\$ (4,572)	-5.4%
Insurance	\$ 45,675	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 86,586	\$ 82,095	\$ 202,250	\$ 190,000	\$ 235,500	\$ 33,250	16.4%
Fuel and Oil	\$ 181,751	\$ 200,552	\$ 243,716	\$ 247,969	\$ 292,459	\$ 48,743	20.0%
Clothing	\$ 9,711	\$ 6,922	\$ 14,026	\$ 9,541	\$ 14,726	\$ 700	5.0%
Advertising	\$ 26,253	\$ 29,010	\$ 67,250	\$ 50,000	\$ 67,250	\$ -	0.0%
Communications	\$ 9,824	\$ 7,158	\$ 8,112	\$ 9,280	\$ 7,850	\$ (262)	-3.2%
Utilities	\$ 9,728	\$ 10,150	\$ 10,180	\$ 9,924	\$ 10,000	\$ (180)	-1.8%
Professional Services	\$ 23,309	\$ 19,771	\$ 111,499	\$ 100,057	\$ 146,200	\$ 34,701	31.1%
Membership/Dues	\$ 552	\$ 298	\$ 645	\$ 645	\$ 1,013	\$ 368	57.1%
Training/Travel/Conf/Mtgs	\$ -	\$ 548	\$ 9,300	\$ 4,000	\$ 9,300	\$ -	0.0%
Regulatory Fees	\$ 27,287	\$ 27,671	\$ 27,487	\$ 27,600	\$ 28,893	\$ 1,406	5.1%
Disposal Fees	\$ 1,929,765	\$ 2,122,733	\$ 3,015,709	\$ 2,722,058	\$ 3,354,013	\$ 338,304	11.2%
Capital Outlay	\$ -	\$ 1,338	\$ 8,000	\$ 8,000	\$ -	\$ (8,000)	-100.0%
TOTALS	\$ 3,678,540	\$ 3,890,359	\$ 5,638,941	\$ 4,967,099	\$ 6,200,265	\$ 561,324	10.0%

PUBLIC WORKS

SOLID WASTE Fiscal Year 2022-23

<i>FUNDING SOURCES</i>	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#730 - Solid Waste Operations	\$ 3,606,755	\$ 3,827,187	\$ 5,482,941	\$ 4,829,099	\$ 6,038,265	\$ 555,324	97.4%
#731 - Solid Waste Cap Replace	\$ 13,950	\$ 5,317	\$ 36,000	\$ 18,000	\$ 42,000	\$ 6,000	0.7%
#735 - Solid Waste Non Ops	\$ 57,835	\$ 57,855	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	1.9%
TOTALS	\$ 3,678,540	\$ 3,890,359	\$ 5,638,941	\$ 4,967,099	\$ 6,200,265	\$ 561,324	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

STREETS Fiscal Year 2022-23

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Supervisor	1.00	1.00	1.00	1.00	-
Water Tech I	1.00	2.00	2.00	4.00	2.00
Maintenance Worker I / II / Senior	5.90	5.90	7.00	5.00	-2.00
Seasonal Maintenance Worker I	-	-	-	-	-
TOTALS	7.90	8.90	10.00	10.00	0.00

BUDGET SUMMARY

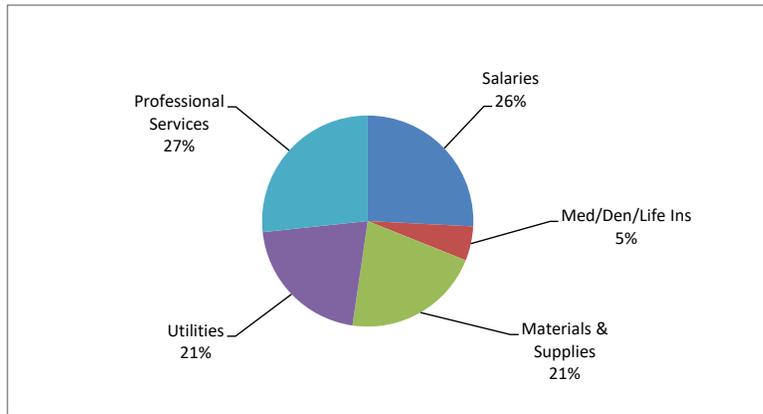
EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 465,886	\$ 480,921	\$ 615,075	\$ 558,983	\$ 681,009	\$ 65,934	10.7%
Retirement	\$ 26,692	\$ 30,319	\$ 39,757	\$ 33,598	\$ 39,173	\$ (584)	-1.5%
Pension Obligation	\$ 49,471	\$ 47,071	\$ 55,725	\$ 55,743	\$ 64,286	\$ 8,561	15.4%
Workers Comp	\$ 26,872	\$ 31,888	\$ 57,584	\$ 53,847	\$ 60,184	\$ 2,600	4.5%
OPEB Unfunded Liability	\$ 45,938	\$ 22,770	\$ 49,130	\$ 49,130	\$ 75,920	\$ 26,790	54.5%
Med/Den/Life Ins	\$ 98,087	\$ 101,811	\$ 148,389	\$ 108,848	\$ 138,555	\$ (9,834)	-6.6%
SUI	\$ 2,195	\$ 1,765	\$ 1,869	\$ 1,869	\$ 1,869	\$ -	0.0%
FICA	\$ 34,081	\$ 35,251	\$ 44,326	\$ 40,243	\$ 46,884	\$ 2,558	5.8%
Insurance	\$ 27,053	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 364,787	\$ 246,176	\$ 502,000	\$ 506,269	\$ 560,700	\$ 58,700	11.7%
Fuel and Oil	\$ 37,984	\$ 39,113	\$ 40,000	\$ 48,427	\$ 55,000	\$ 15,000	37.5%
Clothing	\$ 7,961	\$ 5,775	\$ 10,215	\$ 6,103	\$ 11,278	\$ 1,063	10.4%
Advertising	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	0.0%
Communications	\$ 10,484	\$ 9,341	\$ 10,092	\$ 10,200	\$ 10,925	\$ 833	8.3%
Utilities	\$ 458,320	\$ 512,508	\$ 248,700	\$ 547,599	\$ 554,500	\$ 305,800	123.0%
Municipal Utilities	\$ 1,677	\$ 1,665	\$ 1,800	\$ 1,560	\$ 1,560	\$ (240)	-13.3%
Professional Services	\$ 436,564	\$ 452,799	\$ 649,529	\$ 548,924	\$ 703,915	\$ 54,386	8.4%
Membership/Dues	\$ 6,243	\$ 5,232	\$ 12,154	\$ 12,154	\$ 12,864	\$ 710	5.8%
Training/Travel/Conf/Mtgs	\$ 10,098	\$ 4,953	\$ 15,796	\$ 7,000	\$ 20,133	\$ 4,337	27.5%
Regulatory Fees	\$ 15,968	\$ 14,984	\$ 81,332	\$ 80,000	\$ 81,332	\$ -	0.0%
Disposal Fees	\$ 3,396	\$ 12,637	\$ 28,462	\$ 26,400	\$ 28,462	\$ -	100.0%
Capital Outlay	\$ -	\$ 165,260	\$ 15,000	\$ 15,000	\$ -	\$ (15,000)	-100.0%
TOTALS	\$ 2,129,754	\$ 2,222,239	\$ 2,628,935	\$ 2,711,897	\$ 3,150,549	\$ 521,614	19.8%

PUBLIC WORKS

STREETS Fiscal Year 2022-23

<i>FUNDING SOURCES</i>	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#221 - Streets Fund Gas Tax	\$ 648,554	\$ 806,866	\$ 894,699	\$ 775,163	\$ 972,294	\$ 77,595	30.9%
#223 - Streets Fund TDA	\$ 817,056	\$ 751,002	\$ 1,094,948	\$ 993,757	\$ 1,167,819	\$ 72,871	37.1%
#270-277 - LLAD	\$ 519,750	\$ 595,848	\$ 453,606	\$ 771,749	\$ 795,336	\$ 341,730	25.2%
#285 - Maintenance CFD	\$ -	\$ 1,167	\$ -	\$ 2,176	\$ 25,200	\$ 25,200	0.8%
#290 - Oak Tree Mitigation	\$ 30,500	\$ 1,293	\$ 30,000	\$ 15,000	\$ 30,000	\$ -	1.0%
#710 - Water Operations	\$ 79,306	\$ 66,063	\$ 8,682	\$ 7,052	\$ 10,900	\$ 2,218	0.3%
#711 - Water Capital Replace	\$ 34,588	\$ -	\$ 147,000	\$ 147,000	\$ 149,000	\$ 2,000	4.7%
TOTALS	\$ 2,129,754	\$ 2,222,239	\$ 2,628,935	\$ 2,711,897	\$ 3,150,549	\$ 521,614	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

PARKS Fiscal Year 2022-23

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Maintenance Services Manager	-	-	-	0.50	0.50
Maintenance Services Supervisor	0.50	0.50	0.50	-	-0.50
Maintenance Worker I / II / Senior	3.00	3.00	3.00	4.00	1.00
Maintenance Worker I Seasonal	1.00	0.50	0.50	1.00	0.50
TOTALS	4.50	4.00	4.00	5.50	1.50

BUDGET SUMMARY

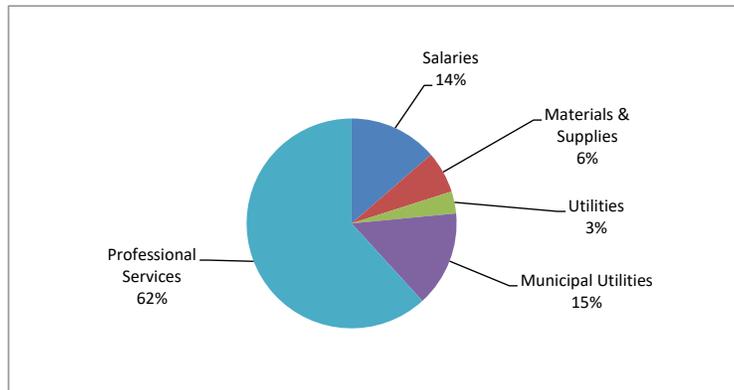
EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 318,148	\$ 261,080	\$ 356,974	\$ 373,362	\$ 504,445	\$ 147,471	41.3%
Retirement	\$ 24,529	\$ 22,959	\$ 27,194	\$ 26,929	\$ 31,270	\$ 4,076	15.0%
Pension Obligation	\$ 78,178	\$ 68,569	\$ 80,886	\$ 80,912	\$ 64,237	\$ (16,649)	-20.6%
Workers Comp	\$ 15,687	\$ 16,618	\$ 32,624	\$ 32,704	\$ 35,869	\$ 3,245	9.9%
OPEB Unfunded Liability	\$ 24,194	\$ 11,992	\$ 22,831	\$ 22,831	\$ 29,988	\$ 7,157	31.3%
Med/Den/Life Ins	\$ 66,697	\$ 46,070	\$ 64,369	\$ 38,719	\$ 69,494	\$ 5,125	8.0%
SUI	\$ 2,108	\$ 1,331	\$ 1,260	\$ 1,260	\$ 1,229	\$ (31)	-2.5%
FICA	\$ 23,132	\$ 19,144	\$ 25,167	\$ 25,325	\$ 27,944	\$ 2,777	11.0%
Insurance	\$ 20,133	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 131,712	\$ 81,187	\$ 178,000	\$ 120,500	\$ 238,500	\$ 60,500	34.0%
Fuel and Oil	\$ 11,004	\$ 9,483	\$ 8,750	\$ 12,548	\$ 15,150	\$ 6,400	73.1%
Clothing	\$ 1,803	\$ 2,264	\$ 3,700	\$ 3,272	\$ 8,300	\$ 4,600	124.3%
Communications	\$ 23,704	\$ 1,807	\$ 3,519	\$ 3,866	\$ 5,160	\$ 1,641	46.6%
Utilities	\$ 385,223	\$ 104,224	\$ 95,301	\$ 123,063	\$ 125,650	\$ 30,349	31.8%
Municipal Utilities	\$ 1,963,517	\$ 535,973	\$ 405,600	\$ 546,582	\$ 545,500	\$ 139,900	34.5%
Professional Services	\$ 1,419,376	\$ 1,154,415	\$ 1,821,761	\$ 1,606,228	\$ 2,285,363	\$ 463,602	25.4%
Membership/Dues	\$ 170	\$ 165	\$ 4,200	\$ 4,200	\$ 5,400	\$ 1,200	28.6%
Training/Travel/Conf/Mtgs	\$ 1,904	\$ 53	\$ 6,500	\$ 2,600	\$ 6,500	\$ -	0.0%
Disposal Fees	\$ 8	\$ -	\$ -	\$ 3,840	\$ -	\$ -	0.0%
Regulatory Fees	\$ -	\$ 529	\$ -	\$ -	\$ 1,910	\$ 1,910	
Capital Outlay	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTALS	\$ 4,511,228	\$ 2,339,863	\$ 3,138,636	\$ 3,028,741	\$ 4,001,909	\$ 863,273	27.5%

PUBLIC WORKS

PARKS Fiscal Year 2022-23

<i>FUNDING SOURCES</i>	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#100 - General Fund	\$ 548,178	\$ 197,904	\$ 278,356	\$ 259,052	\$ 259,764	\$ (18,592)	6.5%
#248 - Development Services	\$ 1,545	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#270-277 L&L	\$ 3,960,697	\$ 2,115,985	\$ 2,707,420	\$ 2,649,738	\$ 3,417,638	\$ 710,218	85.4%
#285 - Maintenance	\$ 132	\$ 24,866	\$ 92,860	\$ 88,451	\$ 264,507	\$ 171,647	6.6%
#290 - Oak Tree Mitigation	\$ -	\$ -	\$ 60,000	\$ 30,000	\$ 60,000	\$ -	1.5%
#600 - Internal Services	\$ 676	\$ 1,108	\$ -	\$ 1,500	\$ -	\$ -	0.0%
TOTALS	\$ 4,511,228	\$ 2,339,863	\$ 3,138,636	\$ 3,028,741	\$ 4,001,909	\$ 863,273	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

TRANSIT Fiscal Year 2022-23

POSITION INFORMATION

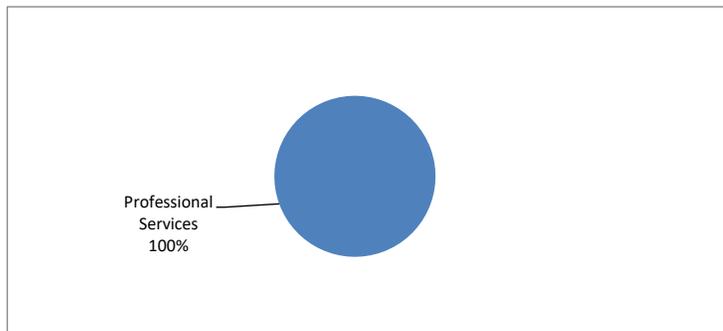
AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Transit Operator	-	-	-	-	-
TOTALS	0.00	0.00	0.00	0.00	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Professional Services	\$ 525,214	\$ 286,459	\$ 691,000	\$ 691,000	\$ 489,000	\$ (202,000)	-29.2%
TOTALS	\$ 525,214	\$ 286,459	\$ 691,000	\$ 691,000	\$ 489,000	\$ (202,000)	-29.2%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#740 - Transit	\$ 525,214	\$ 286,459	\$ 691,000	\$ 691,000	\$ 489,000	\$ (202,000)	100.0%
TOTALS	\$ 525,214	\$ 286,459	\$ 691,000	\$ 691,000	\$ 489,000	\$ (202,000)	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

AIRPORT Fiscal Year 2022-23

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Airport Maintenance Worker I / II / Senior	1.00	1.00	1.00	1.00	-
Maintenance Worker Seasonal	-	0.50	0.50	0.50	-
TOTALS	1.00	1.50	1.50	1.50	0.00

BUDGET SUMMARY

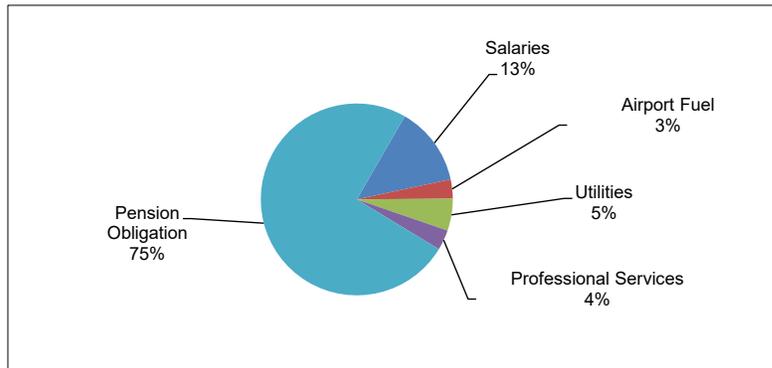
EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 98,261	\$ 113,618	\$ 123,366	\$ 124,368	\$ 128,352	\$ 4,986	4.0%
Retirement	\$ 6,239	\$ 6,681	\$ 7,035	\$ 6,977	\$ 7,168	\$ 133	1.9%
Pension Obligation	\$ 19,792	\$ 23,208	\$ 27,364	\$ 27,373	\$ 31,223	\$ 3,859	14.1%
Workers Comp	\$ 2,852	\$ 4,682	\$ 9,610	\$ 7,001	\$ 9,981	\$ 371	3.9%
OPEB Unfunded Liability	\$ 6,125	\$ 3,036	\$ 5,780	\$ 5,780	\$ 7,592	\$ 1,812	31.3%
Med/Den/Life Ins	\$ 18,131	\$ 16,987	\$ 17,958	\$ 16,537	\$ 18,389	\$ 431	2.4%
SUI	\$ 476	\$ 420	\$ 420	\$ 420	\$ 420	\$ -	0.0%
FICA	\$ 7,158	\$ 8,390	\$ 7,487	\$ 8,428	\$ 7,776	\$ 289	3.9%
Insurance	\$ 12,498	\$ 8,056	\$ 8,862	\$ 8,459	\$ 8,100	\$ (762)	0.0%
Credit Card / Late Fees	\$ -	\$ 405	\$ 18,200	\$ 18,924	\$ 22,000	\$ 3,800	100.0%
Materials & Supplies	\$ 10,511	\$ 14,338	\$ 15,500	\$ 15,000	\$ 15,500	\$ -	0.0%
Fuel and Oil	\$ 4,289	\$ 2,469	\$ 2,500	\$ 3,054	\$ 3,500	\$ 1,000	40.0%
Clothing	\$ 1,423	\$ 1,430	\$ 1,350	\$ 1,831	\$ 1,100	\$ (250)	-18.5%
Communications	\$ 10,300	\$ 11,392	\$ 11,580	\$ 7,195	\$ 4,840	\$ (6,740)	-58.2%
Equipment Maintenance	\$ -	\$ -	\$ 4,300	\$ 2,000	\$ 4,300	\$ -	0.0%
Building Maintenance	\$ 869	\$ 309	\$ 16,025	\$ 8,000	\$ 16,025	\$ -	0.0%
Facility/Grounds Maintenance	\$ 3,500	\$ -	\$ 3,750	\$ 1,700	\$ 3,750	\$ -	100.0%
Utilities	\$ 101,398	\$ 49,892	\$ 54,000	\$ 51,559	\$ 52,000	\$ (2,000)	-3.7%
Municipal Utilities	\$ -	\$ 10,057	\$ 12,100	\$ 8,965	\$ 9,000	\$ (3,100)	-25.6%
Taxes	\$ 12,549	\$ 13,747	\$ 17,400	\$ 15,000	\$ 19,000	\$ 1,600	9.2%
Lease Expense	\$ 198	\$ 887	\$ 800	\$ 800	\$ 800	\$ -	0.0%
Professional Services	\$ 48,864	\$ 38,423	\$ 33,546	\$ 31,637	\$ 32,960	\$ (586)	-1.7%
Membership/Dues	\$ 2,139	\$ 3,536	\$ 1,885	\$ 1,885	\$ 1,885	\$ -	0.0%
Training/Travel/Conf/Mtgs	\$ -	\$ -	\$ 3,000	\$ 1,500	\$ 3,000	\$ -	0.0%
Regulatory Fees	\$ 3,189	\$ 17,724	\$ 10,480	\$ 11,300	\$ 11,600	\$ 1,120	10.7%
Airport Fuel	\$ 601,860	\$ 554,079	\$ 600,000	\$ 687,833	\$ 720,000	\$ 120,000	20.0%
TOTALS	\$ 972,622	\$ 903,766	\$ 1,014,298	\$ 1,073,526	\$ 1,140,261	\$ 125,963	12.4%

PUBLIC WORKS

AIRPORT Fiscal Year 2022-23

<i>FUNDING SOURCES</i>	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#750 - Airport	\$ 972,622	\$ 903,766	\$ 1,014,298	\$ 1,073,526	\$ 1,140,261	\$ 125,963	100.0%
TOTALS	\$ 972,622	\$ 903,766	\$ 1,014,298	\$ 1,073,526	\$ 1,140,261	\$ 125,963	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

FACILITIES Fiscal Year 2022-23

POSITION INFORMATION

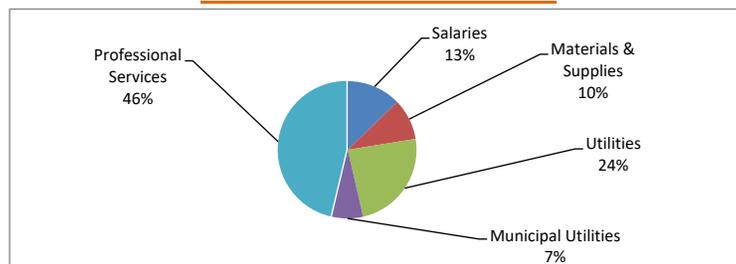
AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Adopted	FTE Change
Maintenance Services Manager	-	-	-	0.50	0.50
Maintenance Services Supervisor	0.50	0.50	0.50	-	-0.50
Maintenance Worker I / II / Senior	2.00	2.00	2.00	2.00	-
Seasonal Maintenance Worker I	-	-	-	-	-
TOTALS	2.50	2.50	2.50	2.50	0.00

BUDGET SUMMARY

EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 132,671	\$ 147,896	\$ 154,084	\$ 161,564	\$ 211,573	\$ 57,489	37.3%
Retirement	\$ 8,757	\$ 10,831	\$ 11,534	\$ 11,208	\$ 14,083	\$ 2,549	22.1%
Pension Obligation	\$ 20,846	\$ 24,473	\$ 28,894	\$ 28,903	\$ 61,115	\$ 32,221	111.5%
Workers Comp	\$ 8,064	\$ 9,881	\$ 13,736	\$ 16,182	\$ 16,595	\$ 2,859	20.8%
OPEB Unfunded Liability	\$ 12,556	\$ 6,224	\$ 11,849	\$ 11,849	\$ 15,564	\$ 3,715	31.4%
Med/Den/Life Ins	\$ 21,884	\$ 23,346	\$ 24,652	\$ 22,718	\$ 28,885	\$ 4,233	17.2%
SUI	\$ 488	\$ 430	\$ 431	\$ 431	\$ 473	\$ 42	9.7%
FICA	\$ 9,785	\$ 10,919	\$ 10,793	\$ 11,652	\$ 12,928	\$ 2,135	19.8%
Insurance	\$ 7,240	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 52,801	\$ 68,774	\$ 69,000	\$ 64,000	\$ 160,500	\$ 91,500	132.6%
Fuel and Oil	\$ 4,921	\$ 4,791	\$ 4,000	\$ 5,734	\$ 15,250	\$ 11,250	281.3%
Clothing	\$ 993	\$ 672	\$ 3,450	\$ 1,500	\$ 6,950	\$ 3,500	101.4%
Communications	\$ 22,482	\$ 22,409	\$ 19,236	\$ 25,278	\$ 19,610	\$ 374	1.9%
Utilities	\$ 491,555	\$ 349,442	\$ 365,717	\$ 406,914	\$ 396,700	\$ 30,983	8.5%
Municipal Utilities	\$ 153,292	\$ 128,425	\$ 172,000	\$ 115,808	\$ 121,000	\$ (51,000)	-29.7%
Professional Services	\$ 410,281	\$ 392,227	\$ 607,680	\$ 503,834	\$ 766,750	\$ 159,070	26.2%
Membership/Dues	\$ 8,835	\$ -	\$ 1,200	\$ 1,200	\$ 1,600	\$ 400	100.0%
Training/Travel/Conf/Mtgs	\$ 829	\$ -	\$ 7,500	\$ 3,000	\$ 6,150	\$ (1,350)	-18.0%
Regulatory Fees	\$ 8,243	\$ 7,949	\$ 20,800	\$ 8,100	\$ 22,880	\$ 2,080	10.0%
Special Events	\$ 5,085	\$ 21,609	\$ 35,800	\$ 30,000	\$ 67,500	\$ 31,700	88.5%
TOTALS	\$ 1,381,608	\$ 1,230,298	\$ 1,562,356	\$ 1,429,875	\$ 1,946,106	\$ 383,750	24.6%

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#100 - General Fund	\$ 558,181	\$ 543,360	\$ 786,544	\$ 605,121	\$ 915,097	\$ 128,553	47.0%
#600 - Internal Services	\$ 823,427	\$ 686,938	\$ 775,812	\$ 824,754	\$ 1,031,009	\$ 255,197	53.0%
TOTALS	\$ 1,381,608	\$ 1,230,298	\$ 1,562,356	\$ 1,429,875	\$ 1,946,106	\$ 383,750	100.0%

TOP FIVE EXPENDITURES



PUBLIC WORKS

FLEET Fiscal Year 2022-23

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 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	0.50	0.50	0.50	0.50	-
TOTALS	5.50	5.50	5.50	5.50	0.00

BUDGET SUMMARY

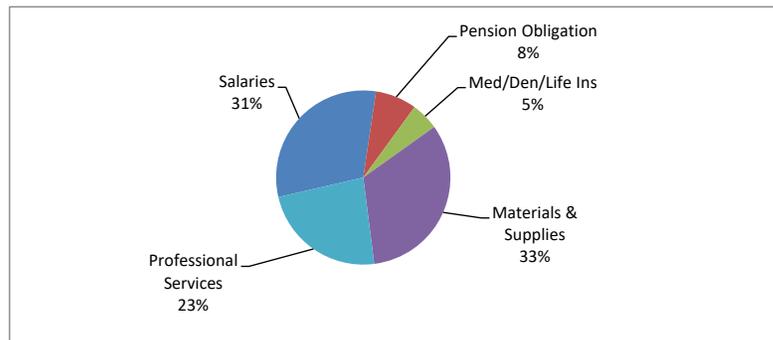
EXPENDITURES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Change
Salaries	\$ 408,820	\$ 419,309	\$ 495,323	\$ 448,765	\$ 505,353	\$ 10,030	2.0%
Retirement	\$ 35,400	\$ 39,962	\$ 45,390	\$ 41,225	\$ 42,772	\$ (2,618)	-5.8%
Pension Obligation	\$ 79,232	\$ 92,704	\$ 109,345	\$ 109,380	\$ 125,124	\$ 15,779	14.4%
Workers Comp	\$ 24,729	\$ 27,977	\$ 46,862	\$ 45,505	\$ 45,453	\$ (1,409)	-3.0%
OPEB Unfunded Liability	\$ 30,625	\$ 15,150	\$ 28,842	\$ 28,842	\$ 37,961	\$ 9,119	31.6%
Med/Den/Life Ins	\$ 72,324	\$ 77,326	\$ 104,584	\$ 85,282	\$ 83,685	\$ (20,899)	-20.0%
SUI	\$ 1,190	\$ 1,050	\$ 1,261	\$ 1,261	\$ 1,261	\$ -	0.0%
FICA	\$ 29,837	\$ 30,525	\$ 36,071	\$ 32,099	\$ 35,409	\$ (662)	-1.8%
Insurance	\$ 23,639	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	\$ 320,343	\$ 294,719	\$ 402,000	\$ 426,252	\$ 536,500	\$ 134,500	33.5%
Fuel and Oil	\$ 20,837	\$ 19,750	\$ 23,000	\$ 30,132	\$ 32,000	\$ 9,000	39.1%
Clothing	\$ 5,069	\$ 3,912	\$ 5,952	\$ 5,364	\$ 6,050	\$ 98	1.6%
Communications	\$ 3,083	\$ 2,818	\$ 651	\$ 2,836	\$ 600	\$ (51)	-7.8%
Equipment Maintenance	\$ -	\$ 460	\$ 5,300	\$ 2,000	\$ 10,500	\$ 5,200	98.1%
Building Maintenance	\$ -	\$ 6,500	\$ 20,000	\$ 8,600	\$ 20,000	\$ -	0.0%
Professional Services	\$ 118,578	\$ 126,468	\$ 298,688	\$ 305,469	\$ 382,000	\$ 83,312	27.9%
Memberships/Dues	\$ 5,436	\$ 7,561	\$ 8,600	\$ 8,610	\$ 10,250	\$ 1,650	19.2%
Training/Travel/Conf/Mtgs	\$ 468	\$ -	\$ 10,000	\$ 3,800	\$ 10,000	\$ -	0.0%
Regulatory Fees	\$ 5,313	\$ 8,339	\$ 8,185	\$ 10,150	\$ 10,000	\$ 1,815	22.2%
TOTALS	\$ 1,184,924	\$ 1,174,530	\$ 1,650,054	\$ 1,595,572	\$ 1,894,918	\$ 244,864	14.8%

PUBLIC WORKS

FLEET Fiscal Year 2022-23

FUNDING SOURCES	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Projected	FY 2022-23 Adopted	Change From FY 2021-22	% of Total
#100 - General Fund	\$ -	\$ 306,108	\$ 464,359	\$ 382,178	\$ 481,692	\$ 17,333	25.4%
#221 - Streets Fund Gas Tax	\$ 11,963	\$ 42,972	\$ 73,994	\$ 99,428	\$ 98,813	\$ 24,819	5.2%
#223 - Streets Fund TDA	\$ -	\$ 185,563	\$ 212,113	\$ 226,440	\$ 251,583	\$ 39,470	13.3%
#248 - Development Services	\$ -	\$ 4,996	\$ 4,052	\$ 4,642	\$ 9,201	\$ 5,149	0.5%
#270-277 L&L	\$ 4,430	\$ 39,768	\$ 42,579	\$ 41,149	\$ 48,109	\$ 5,530	2.5%
#600 - Internal Services	\$ 1,138,407	\$ 1,217	\$ -	\$ 1,950	\$ -	\$ -	0.0%
#610 - Vehicle/Equipment	\$ 7,974	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
#710 - Water Operations	\$ 5,759	\$ 54,083	\$ 62,516	\$ 65,730	\$ 80,418	\$ 17,902	4.2%
#720 - Wastewater Operations	\$ 9,746	\$ 116,490	\$ 112,508	\$ 121,043	\$ 164,952	\$ 52,444	8.7%
#730 - Solid Waste Operations	\$ 6,645	\$ 410,724	\$ 662,394	\$ 637,003	\$ 745,031	\$ 82,637	39.3%
#750 - Airport	\$ -	\$ 12,609	\$ 15,539	\$ 16,009	\$ 15,119	\$ (420)	0.8%
TOTALS	\$ 1,168,532	\$ 1,174,530	\$ 1,650,054	\$ 1,595,572	\$ 1,894,918	\$ 244,864	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 2022-23 Capital Improvement Budget totals \$22,947,227 and includes funding from 25 Fund sources, for 34 projects and 18 equipment/vehicle purchases. The CIP budget also includes 6 Technology projects.

Parks

The Parks CIP Budget provides funding for 9 new projects totaling \$2,098,500. 2 projects, McBean Stadium Bleacher Replacement and McBean Park Bandstand Electrical are funded by the General Fund 100 totaling \$194,500. Foskett Park Field laser grading, Brown Park and Coyote Playground matting replacement projects are all funded from Park Tax Fund 245 for a combined total of \$164,000. Park PFE Fund 246 has 3 projects totaling \$1,640,000 and include Foskett Park Soccer Field Renovation, Moore Road Class 1 Trail and Foskett Park post & cable. The Landscape and Lighting Fund 270 is funding 1 project—Joiner Park Shade and Picnic Areas for \$100,000

There are several parks projects totaling over \$12.1m which have been moved to future years.

Streets

The Streets CIP Budget includes 6 Street Improvement Projects totaling \$5,579,427 which is a 13% decrease from the prior year. Road Sealant project and a portion I St & J St Rehabilitation are funded by Streets Gas Tax Fund 221 totaling \$1,223,536. Streets TDA Fund 223 is funding Joiner Parkway Pavement Rehab—Ph 2, Ferrari Ranch Road UPRR Crossing, Bicycle Infrastructure and the remaining portion of I St 7 J St Rehabilitation for a total of \$2,364,274. The Slurry seal and re-stripe of multiple parking lots within parks and various City facilities totaling \$321,153 is spread across multiple funds.

Over \$21.7m in streets projects are noted for future years.

Water

The Water CIP Budget for Fiscal Year 2022-23 totals \$5,660,000 and includes two projects which are carried over from the 2021-22 budget and require additional funding: , Water distribution rehabilitation—West and the Water distribution rehabilitation—East both funded by the Water Capital Fund.

There are also 3 ongoing projects which require no additional funding: Verdera North Pressure Reducing Station, Fire Hydrant Replacement Program and the Large Water Meter Replacement program.



Capital Improvement Budget Overview

Wastewater

The Wastewater CIP budget includes the SCADA control upgrade project funded in the Wastewater Capital Fund 711 totaling \$235,000. There are also 2 ongoing projects which will be completed in 2022-23 but require no additional funding: Oxidation Ditch Liner and the Corp yard CDS unit installation. Several projects totaling more than \$54.7m are noted in future years.

Drainage

Lakeview Farms Volumetric Storage is the sole Drainage project in the 2022-23 budget for a total of \$2,277, and 2 projects remain as projects for 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: Airport Oil / Water Separator. There is also one new project, Airport Pavement Management Plan which is funded largely by Federal Aviation grant funding.

Public Buildings

The Public Buildings CIP Budget includes funding for thirteen projects. 3 projects totaling \$274,500 are funded out of Supplemental Fund 236: Twelve Bridges Library exterior paint, McBean Pavilion exterior paint and McBean Pavilion interior upgrades. 4 Projects totaling \$465,000 are funded out of Police PFE Fund 241: Police Server Room upgrades, Police IT room expansion, Police parking lot expansion, and Police Dispatch break room. Two projects totaling \$365,000 are funded from PFE-Admin Fund 243: City Hall exterior painting and design for the Council Chambers & Office relocation. The Twelve Bridges Library exterior paint project totaling \$135,000 is funded from Library PFE Fund 243 and Community Center upgrades totaling \$178,000 are fully funded by a State Grant in Fund 250. The McBean Pavilion A/C replacement project totaling \$75,000 is funded by the Capital Improvements Fund 540 and two additional projects are funded by Facility Maintenance/Replacement Fund 620 totaling \$130,000: McBean Park roof repairs and Beermans Plaza lawn replacement. The total projects in this category represent a 68% increase in funding from the prior year in order to catch up with numerous maintenance projects which have been deferred for several years.

Transit

There are no Transit projects included in the 2022-23 CIP budget.

Vehicles & Equipment

This year's Vehicles & Equipment Capital Budget totals \$3,724,800, a 49% increase over the prior year and includes 19 approved capital purchases.

The vehicles funded by the General Fund total \$896,800 including a Type 3 Wildland Fire engine, 10 Self Contained Breathing Apparatus (SCBA) for Fire, 2 patrol vehicles, along with a vehicle for the Public Safety Chief and for Special Investigations.



Capital Improvement Budget Overview

Vehicles & Equipment

Two utility trucks, a dump truck and a 3 axle trailer are funded for the Streets division in Streets Gas Tax Fund 221 totaling \$425,000. Two pickup trucks for the Parks division totaling \$80,000 are funded in Park Tax Fund 246 along with an additional pickup truck fund for \$40,000 split between General Fund 100 and Landscape and Lighting Fund 270.

Solid Waste Capital Fund 731 will fund two Collection trucks and one roll off collection truck totaling \$1,050,000.

Water Capital Fund 711 will fund a pick up truck and a backhoe for use by the Water division totaling \$208,000.

One utility truck, a trailer mounted bypass pump, a Vactor and 2 separators, a Bobcat for use by the Wastewater Treatment Facility are funded by Wastewater Capital Fund 721 for a total expense of \$870,000.

Technology

Several technology projects are budgeted totaling \$1,715,000, a 63% increase over the prior year budget. The projects are spread across multiple funds and include the following: Citywide Financial Software, Physical Security upgrades, Network Architecture Security, Solid Waste Routing software, City Hall / Library Security cameras, and a Public Works Work order system.



Capital Improvement Project Summary by Fund

CIP #		100	221	223	236	241	243	244	245	246	250	270
		General Fund	Streets - Gas tax	Streets - TDA	Supplemental Fees	PFE - Police	PFE - Admin	Library PFE	Park Tax	Park PFE	State Grants	Landscape & Lighting
	Total Projected Cash balance FYE 2021/22	\$9,932,690	\$2,021,428	\$2,807,251	\$1,281,546	1,516,001	2,307,455	915,577	873,256	8,817,417	\$204,408	4,806,172
	Total Revenues Allocated FY 2022/23	\$24,447,000	\$2,686,162	\$3,426,206	\$417,200	\$1,093,000	\$967,500		267,000	3,403,000	178,000	4,655,366
	Total Operating Expenses Allocated FY 2022/23	\$ 25,623,593	\$ 1,323,464	\$ 2,397,008	316,973	900	680	78,210	389	3,300		4,761,419
	Total CIP Available Funds	\$8,756,097	\$3,384,126	\$3,836,449	\$1,381,773	\$2,608,101	\$3,274,275	\$837,367	\$1,139,867	\$12,217,117	\$382,408	\$4,700,119
	TOTAL 2022/23 CIP REQUESTS	\$ 1,091,300	\$ 1,223,536	\$ 2,808,474	\$ 274,500	\$ 465,000	\$ 405,000	\$ 218,708	\$ 355,931	\$ 1,720,000	\$ 178,000	\$ 126,000
	Projected Ending Fund Balance FYE 2022/23	\$7,664,797	\$2,160,590	\$1,027,975	\$1,107,273	\$2,143,101	\$2,869,275	\$618,659	\$783,936	\$10,497,117	\$204,408	\$4,574,119
	PARKS											
605	McBean Stadium Bleacher Replacement	120,000										
606	Foskett Park & Wilson Park Laser Grading							30,000				
607	Foskett Park Soccer Field Renovation									340,000		
609	McBean Park Bandstand Electrical	74,500										
610	Brown Park Matting replacement							67,500				
611	Coyote Pond Park Matting replacement							66,500				
612	Joiner Park Shade and Picnic Areas											100,000
613	Moore Road Class 1 Trail									1,215,000		
614	Foskett Park post and cable									85,000		
	Total Parks	194,500	-	-	-	-	-	164,000	1,640,000	-	-	100,000
	STREETS											
298	Joiner Pkwy Pavement Rehab Phase 2-CON			279,536								
600	Ferrari Ranch Road UPRR Crossing			515,000								
601	I Street & J Street Rehabilitation		373,536	1,526,464								
608	Slurry seal & re-stripe parking lots							53,708	191,931			
615	Road Sealant project		850,000									
499	Bicycle Infrastructure Project 22/23			43,274								
	Total Streets	-	1,223,536	2,364,274	-	-	-	53,708	191,931	-	-	-
	WATER											
484	Water distribution rehabilitation FY 21/22 East											
485	Water distribution Rehab FY 21/22 West											
	Total Water	-	-	-	-	-	-	-	-	-	-	-
	WASTEWATER											
616	SCADA control upgrades											
	Total Wastewater	-	-	-	-	-	-	-	-	-	-	-
	DRAINAGE											
181	Lakeview Farms Volumetric Storage Ph1											
	Total Drainage	-	-	-	-	-	-	-	-	-	-	-
	AIRPORT											
486	Airport Oil/Water Separator											
619	Airport Pavement Management Plan											
	Total Airport	-	-	-	-	-	-	-	-	-	-	-
	PUBLIC BLDGS											
620	Community Center Improvements										178,000	
621	PD server room A/C upgrade					40,000						
622	PD IT room expansion					350,000						
623	McBean Park roof repairs											
624	Beermans Plaza lawn replacement											
625	McBean Pavilion AC Replacement											
626	Police parking lot expansion					50,000						
627	Police Dispatch break room					25,000						
628	City Hall exterior painting						140,000					
629	Twelve Bridges Library exterior paint				51,500			135,000				
630	McBean Pavilion exterior paint				123,000							
631	McBean Pavilion Interior upgrades				100,000							
632	Council Chambers & Office relocation design						225,000					
	Total Public Bldgs	-	-	-	274,500	465,000	365,000	135,000	-	-	178,000	-
	VEHICLES and EQUIPMENT											
v222	HME Type 3 Wildland engine - Fire	477,000										
v223	SUV/pickup for Chief	79,800										
v224	(10) Self Contained Breathing Apparatus - Fire	140,000										
v225	Chevy Traverse - Police	40,000										
v226	(2) Patrol Vehicles - Police	140,000										
v227	(2) Chevy Silverado 1500 - Parks									80,000		
v228	Chevy Colorado - Parks	20,000										20,000
v229	(2) Collection truck - Solid Waste											
v230	Roll off collection truck - Solid Waste											
v231	(2) F350 Utility trucks with liftgate & crane - Streets			190,000								
v232	Dump truck - Streets			190,000								
v233	3 Axle Trailer - Streets			45,000								
v234	Chevy Silverado 1500 - Water											
v235	Case Backhoe - Water											
v236	Trailer mounted bypass pump - Wastewater											
v238	Ford F250 utility truck - Wastewater											
v239	Vactor and two separators - Wastewater											
v240	Bobcat for WWTRF											
	Total Vehicles and Equipment	896,800	-	425,000	-	-	-	-	-	80,000	-	20,000
	TECHNOLOGY											
T002	City-wide Financial Software											
T231	Physical Security Upgrades											
T232	Network Architecture Security											
T233	Solid Waste Routing software											
T234	City Hall / Library Camera Security Project						40,000	30,000				
T235	Public Works work order system			19,200								6,000
	Total Technology	-	-	19,200	-	-	40,000	30,000	-	-	-	6,000
	TOTAL 2022/23 CIP REQUESTS	\$ 1,091,300	\$ 1,223,536	\$ 2,808,474	\$ 274,500	\$ 465,000	\$ 405,000	\$ 218,708	\$ 355,931	\$ 1,720,000	\$ 178,000	\$ 126,000



Capital Improvement Project Summary by Fund

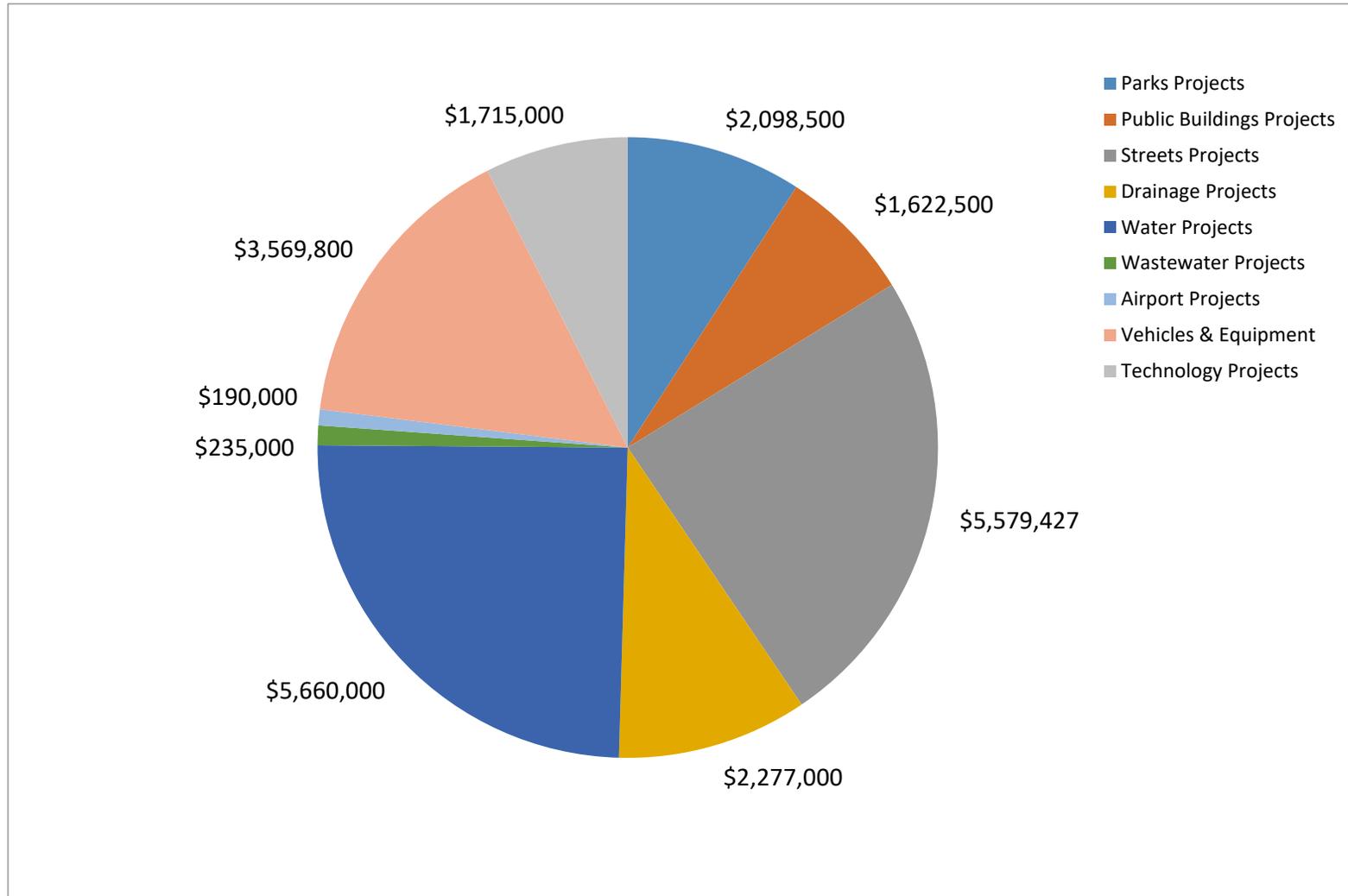
275	298	540	600	620	630	710	711	720	721	730	731	750	755	
CFD 2004-1 Storm Water Retention Basin	Federal Grants	Capital Improvements	Internal Service Fund	Facility Maint / Replacement	Technology	Water Operations	Water Capital	Wastewater	Wastewater Capital	Solid Waste	Solid Waste Capital	Airport	Federal Aviation Grants	Total
\$3,054,052	\$0	583,403	-	\$250,763	\$1,027,916	\$5,688,944	\$3,399,421	\$6,365,644	\$2,491,407	\$5,177,733	\$3,001,289	(\$5,974,909)	\$44,566	\$82,527,782
\$239,164	\$ 1,670,464		\$7,213,781	\$300,000	\$474,309	\$12,694,100	\$4,425,000	\$11,188,350	\$0	\$7,712,825	\$0	\$1,670,636	\$ 108,000	\$86,360,419
\$57,679		780	\$ 7,207,781	\$260	\$600	\$ 15,090,704	\$727,955	\$ 12,896,534	\$2,400	\$ 8,783,290	\$42,000	\$ 1,534,464	100	\$61,032,861
\$3,235,537	\$ 1,670,464	\$582,623	\$6,000	\$550,503	\$1,501,625	\$3,292,340	\$7,096,466	\$4,657,460	\$2,489,007	\$4,107,268	\$2,959,289	(\$5,838,737)	\$152,466	\$106,862,039
\$ 2,277,000	\$ 1,670,464	\$ 145,000	\$ 6,000	\$ 205,514	\$ 500,000	\$ 12,000	\$ 6,668,000	\$ 2,400	\$ 1,105,000	\$ 299,400	\$ 1,070,000	\$ 12,000	\$ 108,000	\$ 22,947,227
\$958,537	\$0	\$437,623	\$0	\$344,989	\$1,001,625	\$3,280,340	\$428,466	\$4,655,060	\$1,384,007	\$3,807,868	\$1,889,289	(\$5,850,737)	\$44,466	\$85,006,112
														\$ 120,000
														\$ 30,000
														\$ 340,000
														\$ 74,500
														\$ 67,500
														\$ 66,500
														\$ 100,000
														\$ 1,215,000
														\$ 85,000
														\$ 2,098,500
														\$ 1,950,000
	1,670,464													\$ 515,000
														\$ 1,900,000
					75,514									\$ 321,153
														\$ 850,000
														\$ 43,274
	1,670,464			75,514										\$ 5,579,427
														\$ 850,000
								850,000						\$ 4,810,000
								4,810,000						\$ 4,810,000
								5,660,000						\$ 5,660,000
														\$ 235,000
										235,000				\$ 235,000
									235,000					\$ 235,000
														\$ 2,277,000
2,277,000														\$ 2,277,000
2,277,000														\$ 2,277,000
														\$ 70,000
		70,000												\$ 70,000
												12,000	108,000	\$ 120,000
		70,000										12,000	108,000	\$ 190,000
														\$ 178,000
														\$ 40,000
														\$ 350,000
						80,000								\$ 80,000
						50,000								\$ 50,000
		75,000												\$ 75,000
														\$ 50,000
														\$ 25,000
														\$ 140,000
														\$ 186,500
														\$ 123,000
														\$ 100,000
														\$ 225,000
		75,000		130,000										\$ 1,622,500
														\$ 477,000
														\$ 79,800
														\$ 140,000
														\$ 40,000
														\$ 140,000
														\$ 80,000
														\$ 40,000
												800,000		\$ 800,000
												270,000		\$ 270,000
														\$ 190,000
														\$ 190,000
														\$ 45,000
														\$ 33,000
														\$ 175,000
														\$ 90,000
														\$ 65,000
														\$ 600,000
														\$ 115,000
									870,000			1,070,000		\$ 3,569,800
					500,000									\$ 500,000
									600,000					\$ 600,000
									200,000					\$ 200,000
												225,000		\$ 225,000
														\$ 70,000
			6,000											\$ 120,000
			6,000		500,000	12,000	800,000	2,400		74,400				\$ 1,715,000
														\$ 229,400
\$ 2,277,000	\$ 1,670,464	\$ 145,000	\$ 6,000	\$ 205,514	\$ 500,000	\$ 12,000	\$ 6,668,000	\$ 2,400	\$ 1,105,000	\$ 299,400	\$ 1,070,000	\$ 12,000	\$ 108,000	\$ 22,947,227



City of Lincoln



Fiscal Year 2022-2023 Budget Document Capital Improvement Projects by Project Type



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

Parks

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FUTURE YEARS	TOTAL
605	McBean Stadium Bleacher Replacement		\$ 120,000					\$ 120,000
606	Foskett Park & Wilson Park Laser Grading		\$ 30,000					\$ 30,000
607	Foskett Park Soccer Field Renovation		\$ 340,000					\$ 340,000
609	McBean Park Bandstand Electrical		\$ 74,500					\$ 74,500
610	Brown Park Matting replacement		\$ 67,500					\$ 67,500
611	Coyote Pond Park Matting replacement		\$ 66,500					\$ 66,500
612	Joiner Park Shade and Picnic Areas		\$ 100,000					\$ 100,000
613	Moore Road Class 1 Trail		\$ 1,215,000					\$ 1,215,000
614	Foskett Park post and cable		\$ 85,000					\$ 85,000
CURRENT FISCAL YEAR PROJECTS		\$ -	\$ 2,098,500	\$ -	\$ -	\$ -	\$ -	\$ 2,098,500

Future year projects

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FUTURE YEARS	TOTAL
88	McBean Baseball Stadium Ph2						\$ 6,050,000	\$ 6,050,000
	McBean Park Playground Ph1						\$ 350,000	\$ 350,000
	Joiner Park Playground Equipment						\$ 208,000	\$ 208,000
	Jimenez Park Ph4 - Baseball Fields						\$ 3,590,000	\$ 3,590,000
	McBean Baseball Dugouts						\$ 1,100,000	\$ 1,100,000
	Foskett Park Parking Lot ADA Ph2						\$ 213,500	\$ 213,500
	Coyote Pond Park Parking Lot ADA						\$ 183,500	\$ 183,500
	Pete Singer Park Parking Lot ADA						\$ 183,500	\$ 183,500
	Twelve Bridges Park Parking Lot ADA						\$ 120,000	\$ 120,000
	Wilson Park Parking Lot ADA						\$ 122,500	\$ 122,500
FUTURE YEAR PROJECTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,121,000	\$ 12,121,000

TOTAL PARKS PROJECTS		\$ -	\$ 2,098,500	\$ -	\$ -	\$ -	\$ 12,121,000	\$ 14,219,500
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**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title

McBean Stadium Bleacher Replacement

Project No.

605

Department/Division/Contact

Public Works/Scott Boynton

Project Duration

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

Project Location or Request

McBean Stadium - Replacement of deteriorating seating and walkway areas.

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Reduce liability for potential injury.

Project Description

Replace deteriorating seating and walkway areas at McBean Stadium. Current bleachers are over 30 years old and are past their useful life.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 120,000					\$ 120,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 100 General Fund		\$ 120,000					\$ 120,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title

Laser Grading Infields Foskett Park & Wilson Park

Project No.

606

Department/Division/Contact

Public Works/Parks/Scott Boynton

Project Duration

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

Project Location or Request

Foskett Park 1911 Finney way, Wilson Park 2325 E Joiner Pkwy

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Reduction in Maintenance costs

Project Description

Laser grade infields to continue to have safe and level play surfaces on our sport and recreational fields used by the City, Little League and outside sporting venues.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment							\$ -
Other (Specify)		\$ 30,000					\$ 30,000
Total Expenditures	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 245 Park Tax		\$ 30,000					\$ 30,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title

Foskett Park Soccer Field Renovation

Project No.

607

Department/Division/Contact

Public Works/Parks/Scott Boynton

Project Duration

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

Project Location or Request

Foskett Park - 1911 Finney Way; Soccer Fields No.1

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Project will reduce ongoing maintenance expenses and improve play quality of the field.

Project Description

Renovate and restore soccer field no.1 at Foskett Park. Age, heavy and increasing use and underlying poor soil conditions have taken their toll. Fields require soil amendments and tilling to remove shallow pieces of merten.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management		\$ 30,000					\$ 30,000
Design/Engineering		\$ 85,000					\$ 85,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 225,000					\$ 225,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 340,000	\$ -	\$ -	\$ -	\$ -	\$ 340,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 246 Park PFE		\$ 340,000					\$ 340,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 340,000	\$ -	\$ -	\$ -	\$ -	\$ 340,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title

McBean Bandstand Electrical

Project No.

609

Department/Division/Contact

Public Works/Facilities/Scott Boynton

Project Duration

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

Project Location or Request

McBean Park - 65 McBean Park Drive

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

There will be additional duties of staff to turn on and off the electrical power.

Project Description

Installation of an electrical panel so that electrical services can be provided to the bandstand for future activities, events, etc. This is part of the planned work to finish the bandstand. The bandstand was originally constructed in the early 2000s and not completed. Without electricity the bandstand has limited use.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering		\$ 9,500					\$ 9,500
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 65,000					\$ 65,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 74,500	\$ -	\$ -	\$ -	\$ -	\$ 74,500

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 100 General Fund		\$ 74,500					\$ 74,500
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 74,500	\$ -	\$ -	\$ -	\$ -	\$ 74,500

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title

Brown Park Matting Replacement

Project No.

610

Department/Division/Contact

Public Works/Parks/Scott Boynton

Project Duration

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

Project Location or Request

Brown Park

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Reduce operating cost by eliminating the need for constant repairs to existing matting.

Project Description

Remove and replace playground matting which has become deteriorated and requires extensive staff time to repair. Replacing with new matting would also reduce potential for injury to playground users.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering		\$ 2,500					\$ 2,500
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 65,000					\$ 65,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 67,500	\$ -	\$ -	\$ -	\$ -	\$ 67,500

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 245 Park Tax		\$ 67,500					\$ 67,500
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 67,500	\$ -	\$ -	\$ -	\$ -	\$ 67,500

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title

Coyote Park Playground mat replacement

Project No.

611

Department/Division/Contact

Public Works/Parks/Scott Boynton

Project Duration

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

Project Location or Request

Coyote Pond Park

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Reduce operating cost in eliminating the need for constant repairs to existng matting.

Project Description

Remove and replace playground matting which has become deteriorated and requires extensive staff time to repair. Replacing with new matting would also reduce potential for injury to playground users.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering		\$ 1,500					\$ 1,500
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 65,000					\$ 65,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 66,500	\$ -	\$ -	\$ -	\$ -	\$ 66,500

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 245 Park Tax		\$ 66,500					\$ 66,500
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 66,500	\$ -	\$ -	\$ -	\$ -	\$ 66,500

City of Lincoln
Fiscal Year 2022-23 Annual Budget



Project Title

Joiner Park Shade and Picnic Areas

Project No.

612

Department/Division/Contact

Public Works/Scott Boynton

Project Duration

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

Project Location or Request

Joiner Park 1701 Joiner Parkway

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Additional duties to empty extra garbage cans and/or repairs from vandalism.

Project Description

Add canopy shade, tables and benches to areas within Joiner Park. There are minimal areas at Joiner Park for citizens who wish to picnic. There are multiple areas on site that could be utilized to complete this task and make the site more family oriented.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering		\$ 15,000					\$ 15,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 85,000					\$ 85,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 270 LLAD		\$ 100,000					\$ 100,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title

Moore Road Class 1 Trail

Project No.

613

Department/Division/Contact

Public Works/Engineering

Project Duration

Fiscal Year Start = 2022/23
Fiscal Year End = TBD Future

Project Location or Request

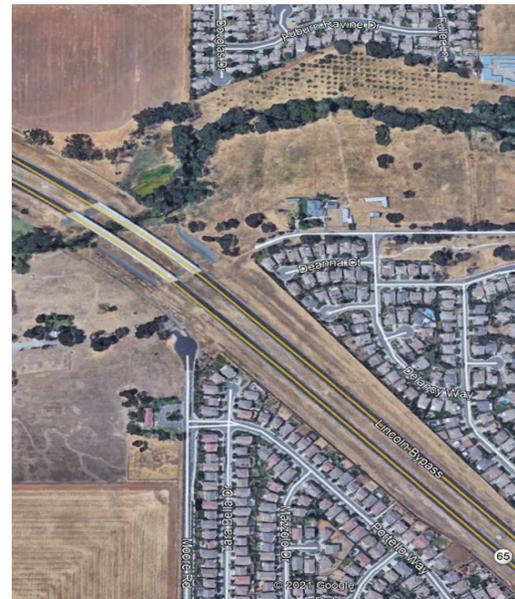
Class 1 Trail linking Moore Road cul-de-sac on the west side of SR65 to the Moore Road stub street on the east side of SR65.

Strategic Goal Relevance

Infrastructure - create pedestrian and bicycle connection that was broken with the construction of SR65 Bypass.

Operating Cost Impacts of Project/Request

Costs to maintain the trail are estimated to be \$2,200/year.



Project Description

Construct Class 1 Trail under SR65 Bypass bridge at Auburn Ravine for use by bicycles and pedestrians. In order for bicyclists and pedestrians to travel between the Hawks Landing (3D South) and Sorrento neighborhood areas and the Community Center / Lincoln High School, they need to utilize the Class 1 Trail from Sorrento to Jimenez Park. The trail will be approximately 1,000 LF and will require permitting by Caltrans, Fish & Wildlife Service, and Army Corps of Engineers. To walk or bicycle from the intersection of Sorrento Pkwy / Moore Road to the Community Center at Joiner Pkwy / First Street, using the existing roadway and trail system, is approximately 2.1 miles. By connecting the historic alignment with a Class 1 Trail it will shorten that travel distance by approximately 0.75 miles, and reduce the amount traveled on Joiner Pkwy by approximately 0.6 miles.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering		\$ 165,000					\$ 165,000
Permitting		\$ 125,000					\$ 125,000
Land/ROW/Acquisition		\$ 75,000					\$ 75,000
Construction		\$ 850,000					\$ 850,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 1,215,000	\$ -	\$ -	\$ -	\$ -	\$ 1,215,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 246 Park PFE		\$ 1,215,000					\$ 1,215,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 1,215,000	\$ -	\$ -	\$ -	\$ -	\$ 1,215,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title

Foskett Park Post and Cable

Project No.

614

Department/Division/Contact

Public Works/Engineering

Project Duration

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

Project Location or Request

Foskett Park - 1911 Finney Way



Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Operating costs are expected to decrease for Public Services and Police.

Project Description

Addition of post and cable to reduce vehicle traffic which damages the Parks sport fields and other open lots. Currently vehicles enter soccer fields and open fields to complete burn outs and donuts creating extensive damage and repair costs.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 85,000					\$ 85,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 246 Park PFE		\$ 85,000					\$ 85,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000

Streets

#	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FUTURE YEARS	TOTAL
298	Joiner Pkwy Pavement Rehab Phase 2-CON	\$ 29,963	\$ 1,950,000					\$ 1,979,963
600	Ferrari Ranch Road UPRR Crossing	\$ 435,000	\$ 515,000					\$ 950,000
601	I Street & J Street Rehabilitation	\$ 200,000	\$ 1,900,000					\$ 2,100,000
608	Slurry seal & re-stripe parking lots		\$ 321,153					\$ 321,153
615	Road Sealant project		\$ 850,000					\$ 850,000
499	Bicycle Infrastructure Project 22/23		\$ 43,274					\$ 43,274
	CURRENT FISCAL YEAR PROJECTS	\$ 664,963	\$ 5,579,427	\$ -	\$ -	\$ -	\$ -	\$ 6,244,390

Future year projects - Streets

#	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FUTURE YEARS	TOTAL
	Fiddymont Road base failure & pothole repair			\$ 214,844			\$ 300,000	\$ 214,844
	Twelve Bridges Channel Maintenance						\$ 52,621	\$ 300,000
	540 F Street ADA Ramp with signage						\$ 65,000	\$ 52,621
448	Ashwood Court Drainage Imp	\$ 35,000					\$ 52,621	\$ 65,000
	540 F Street Directional signs						\$ 1,550,000	\$ 52,621
	Industrial Avenue Rehab						\$ 312,000	\$ 1,550,000
	Ferrari Ranch Road metering project						\$ 1,966,078	\$ 312,000
	Lincoln Blvd Repaving Ph2						\$ 171,000	\$ 1,966,078
	Deploy signal coordination GPS receivers						\$ 4,600,000	\$ 171,000
	High School street resurfacing & sewer						\$ 2,280,000	\$ 4,600,000
	3rd Street Rehab						\$ 2,015,000	\$ 2,280,000
	East Avenue Rehab						\$ 3,265,000	\$ 2,015,000
	Joiner Parkway Pavement Rehab Ph3						\$ 2,028,000	\$ 3,265,000
	Lincoln Blvd Ph4						\$ 130,000	\$ 2,028,000
	McBean Sidewalk gap closure Ph1						\$ 309,625	\$ 130,000
	Crosswalk at Ferrari and Groveland						\$ 350,000	\$ 309,625
	Twelve Bridges Striping Refresh Ph2						\$ 2,053,673	\$ 350,000
	Fiddymont Road Rehab Project						\$ 100,000	\$ 2,053,673
	New Storm drain manholes						\$ 95,000	\$ 100,000
	Storm Drain Replacement							\$ 95,000
	FUTURE YEAR PROJECTS	\$ 35,000	\$ -	\$ 214,844	\$ -	\$ -	\$ 21,695,618	\$ 21,910,462
	TOTAL STREETS PROJECTS	\$ 699,963	\$ 5,579,427	\$ 214,844	\$ -	\$ -	\$ 21,695,618	\$ 28,154,852

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title

Joiner Pkwy Pavement Rehab Phase 2-CON

Project No.

298

Department/Division/Contact

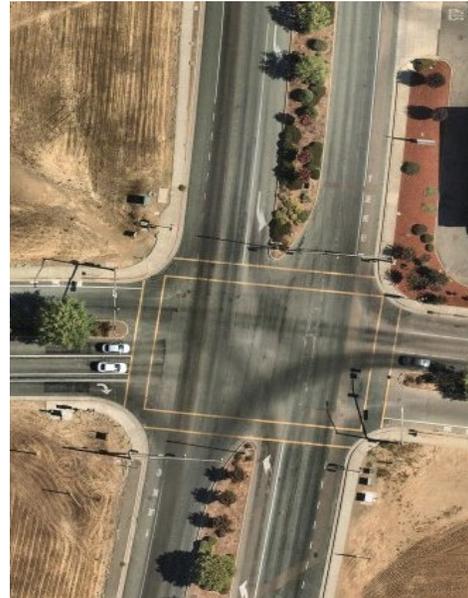
Engineering/Araceli Cazarez

Project Duration

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

Project Location or Request

Construction of Joiner Parkway Rehabilitation from Moore Road to mid-point from 1st to 3rd Street



Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Project Description

The project consists of various types of rehabilitation of the existing roadway surface, including crack seal, areas of base repair, segments of slurry seal, and segments of overlay. The project limits are on Joiner Parkway, from Moore Road to a point half-way between 1st and 3rd Street. Various ADA improvements will be constructed throughout the project limits.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management	\$ 29,963	\$ 279,536					\$ 309,499
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 1,670,464					\$ 1,670,464
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ 29,963	\$ 1,950,000	\$ -	\$ -	\$ -	\$ -	\$ 1,979,963

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 298-RSTP Grant	\$ 9,963	\$ 1,670,464					\$ 1,680,427
Fund: 223 Streets TDA	\$ 20,000	\$ 279,536					\$ 299,536
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 29,963	\$ 1,950,000	\$ -	\$ -	\$ -	\$ -	\$ 1,979,963

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title

Ferrari Ranch Road UPRR Crossing

Project No.

600

Department/Division/Contact

Engineering/Edgar Garcia

Project Duration

Fiscal Year Start = 2021/22
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.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management	\$ 85,000	\$ 100,000					\$ 185,000
Design/Engineering	\$ 35,000	\$ 65,000					\$ 100,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction	\$ 315,000	\$ 350,000					\$ 665,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ 435,000	\$ 515,000	\$ -	\$ -	\$ -	\$ -	\$ 950,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 223 Street TDA	\$ 435,000	\$ 515,000					\$ 950,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 435,000	\$ 515,000	\$ -	\$ -	\$ -	\$ -	\$ 950,000



Project Title

I Street & J Street Rehabilitation

Project No.

601

Department/Division/Contact

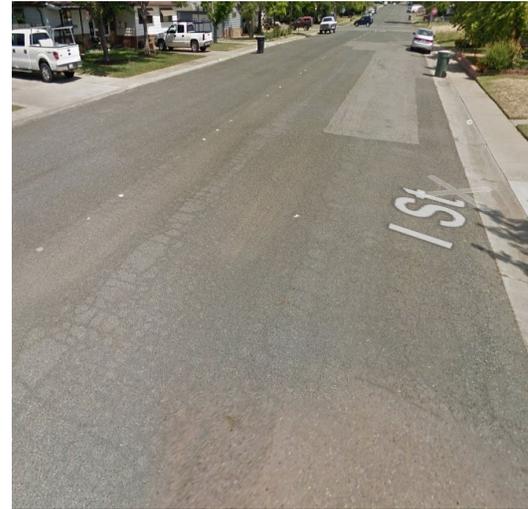
Public Works/Engineering/TBD

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

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management		\$ 165,000					\$ 165,000
Design/Engineering	\$ 200,000	\$ 85,000					\$ 285,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 1,650,000					\$ 1,650,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ 200,000	\$ 1,900,000	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 221 Streets Gax Tax	\$ 200,000	\$ 373,536	\$ -	\$ -	\$ -	\$ -	\$ 573,536
Fund: 223 Streets TDA		\$ 1,526,464					\$ 1,526,464
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 200,000	\$ 1,900,000	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000

City of Lincoln
Fiscal Year 2022-23 Annual Budget



Project Title

Slurry Seal-Restripe Parking Lots

Project No.

608

Department/Division/Contact

Public Works/Facilities/Scott Boynton

Project Duration

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

Project Location or Request

Various City owned parking lots.

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Reduce maintenance cost.

Project Description

The purpose of this project is to seal and stripe or rehab as needed several of the City owned parking lots at various facilities/parks. The following is a preliminary list:

1. Parking Lot at 4th and H Streets - \$18,845
2. McBean Park Parking Lot - \$132,585
3. Pete Singer Park Parking Lot - \$17,734
4. Twelve Bridges Library Parking Lot - \$53,708
5. Wilson Park Parking Lot - \$22,468
6. Civic Center Parking Lot - \$18,285
7. Twelve Bridges Park Parking Lot - \$19,504
8. F and 6th Street Parking Lot - \$21,052
9. Arts Building Parking Lot - \$17,332

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 321,153					\$ 321,153
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 321,153	\$ -	\$ -	\$ -	\$ -	\$ 321,153

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 244 Library PFE		\$ 53,708					\$ 53,708
Fund: 245 Park Tax		\$ 191,931					\$ 191,931
Fund: 620 Fac Maint		\$ 75,514					\$ 75,514
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 321,153	\$ -	\$ -	\$ -	\$ -	\$ 321,153

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title

Road Sealant Project

Project No.

615

Department/Division/Contact

Engineering

Project Duration

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

Project Location or Request

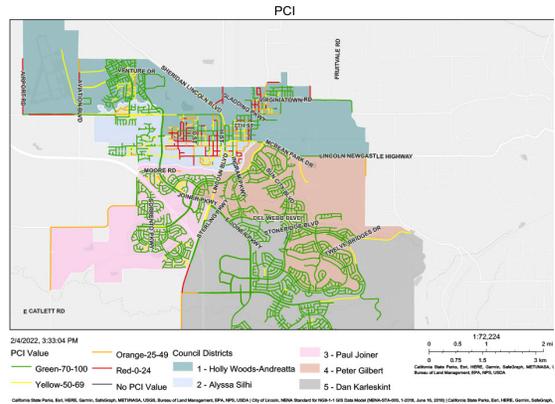
Different areas throughout the City

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

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



Project Description

Current Condition: Several areas of existing pavement throughout the City are degraded and require repair. All the roads show weathering, pavement cracking, and minor base failures.

Improvements Needed: The Road Sealant Project will include 9.3 lane miles of roadway. The proposed project will consist of micro-surfacing, Type II, traffic striping, and pavement markings.

Recommendations: The purpose of the road sealant project is to maintain roads in a near new condition by applying the proper maintenance strategies at the right time to extend the life and preserve investments.

By applying a cost-effective treatment at the right time, the pavement can be rehabilitated to almost its original condition. The cumulative effect of systematic, successive preservation treatments is to postpone or delay costly rehabilitation and reconstruction (FHWA, 2005).

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management		\$ 106,344					\$ 106,344
Design/Engineering		\$ 70,896					\$ 70,896
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 672,759					\$ 672,759
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ 850,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 221 Gas Tax		\$ 850,000					\$ 850,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ 850,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title

Bicycle Infrastructure Project

Project No.

499

Department/Division/Contact

Engineering

Project Duration

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

Project Location or Request

7th Street between O Street and L Street, Nicolaus Road east of Joiner Parkway, 9th Street and H Street between I Street and 7th Street



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 2022/23, it is anticipated that the project will install or make improvements to existing bicycle lanes on 7th Street, Nicolaus Road, 9th Street, and H Street.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management		\$ 6,000					\$ 6,000
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 37,274					\$ 37,274
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 43,274	\$ -	\$ -	\$ -	\$ -	\$ 43,274

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 223 Streets TDA		\$ 43,274					\$ 43,274
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 43,274	\$ -	\$ -	\$ -	\$ -	\$ 43,274

Water

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FUTURE YEARS	TOTAL
484	Water distribution Rehab East Hoitt Area	\$ 2,845,000	\$ 850,000					\$ 3,695,000
485	Water distribution Rehab FY 21/22 West	\$ 1,100,682	\$ 4,810,000					\$ 5,910,682
								\$ -
CURRENT FISCAL YEAR PROJECTS		\$ 3,945,682	\$ 5,660,000	\$ -	\$ -	\$ -	\$ -	\$ 9,605,682

Ongoing Projects requiring no additional funding

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FUTURE YEARS	TOTAL
476	Verdera North Pressure Reducing Station	\$ 260,000						\$ 260,000
487	Fire Hydrant Replacement Program	\$ 475,000						\$ 475,000
488	Large Water Meter Replacement Program	\$ 210,000						\$ 210,000
								\$ -
		\$ 945,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 945,000

202

FUTURE YEAR PROJECTS

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FUTURE YEARS	TOTAL
	Water Distribution Rehab FY 23/24			\$ 5,500,000				\$ 5,500,000
	Water Distribution Rehab FY 24/25				\$ 2,525,000			\$ 2,525,000
	Water Distribution Rehab FY 25/26	\$ -	\$ -			\$ 5,400,000		\$ 5,400,000
								\$ -
FUTURE YEAR PROJECTS		\$ -	\$ -	\$ 5,500,000	\$ 2,525,000	\$ 5,400,000	\$ -	\$ 13,425,000

TOTAL WATER PROJECTS		\$ 4,890,682	\$ 5,660,000	\$ 5,500,000	\$ 2,525,000	\$ 5,400,000	\$ -	\$ 23,975,682
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**City of Lincoln
Fiscal Year 2022-23 Annual Budget**

Project Title

Water Distribution Rehab East Hiott Area

Project No.

484

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 East Avenue, 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 6,250 linear feet of water main, 14 fire hydrants and 146 water services.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management	\$ 275,000	\$ -					\$ 275,000
Design/Engineering		\$ -					\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction	\$ 2,600,000	\$ 850,000					\$ 3,450,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ 2,875,000	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ 3,725,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 711 Water Capital	\$ 2,875,000	\$ 850,000					\$ 3,725,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 2,875,000	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ 3,725,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**

Project Title

Water Distribution Rehab West

Project No.

485

Department/Division/Contact

Engineering

Project Duration

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

Project Location or Request

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

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management	\$ 350,000	\$ 425,000					\$ 775,000
Design/Engineering	\$ 750,682						\$ 750,682
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 4,385,000	\$ 2,590,000				\$ 6,975,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ 1,100,682	\$ 4,810,000	\$ 2,590,000	\$ -	\$ -	\$ -	\$ 8,500,682

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 711 Water Capital	\$ 1,100,682	\$ 4,810,000	\$ 2,590,000				\$ 8,500,682
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 1,100,682	\$ 4,810,000	\$ 2,590,000	\$ -	\$ -	\$ -	\$ 8,500,682

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title

Verdera North Pressure Reducing Station

Project No.

476

Department/Division/Contact

Engineering

Project Duration

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

Project Location or Request

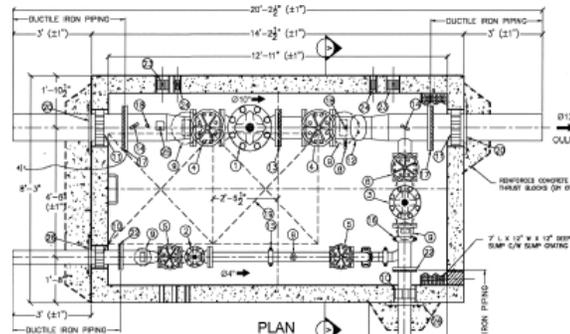
Construct Pressure Reducing Valve (PRV) in vault to regulate pressure of PCWA supplied water for the higher elevation area of northern Catta Verdera.

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

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



Project Description

The existing 16-inch pressure reducing valve vault needs to be re-configured to include by-pass for maintenance work and a double hatch lid. Estimate is based on 2019 costs for similar work. Work includes site prep, minor grading, 8'x14' vault with double hatch lid, blow-off, vault drainage and sump pump, electrical and SCADA connections to the Tank #3 sampling building. This is an ongoing project which does not require additional funding in FY 2022-2023.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management	\$ 30,000						\$ 30,000
Design/Engineering	\$ 40,000						\$ 40,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction	\$ 190,000						\$ 190,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ 260,000	\$ -	\$ 260,000				

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 711 Water Capital	\$ 260,000						\$ 260,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 260,000	\$ -	\$ 260,000				



Project Title

Fire Hydrant Replacement Program

Project No.

487

Department/Division/Contact

Engineering/Andrew Kellen

Project Duration

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

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. This is an ongoing project which does not require additional funding in FY 2022-2023.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management	\$ 30,000	\$ -					\$ 30,000
Design/Engineering	\$ 25,000	\$ -					\$ 25,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction	\$ 420,000	\$ -					\$ 420,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ 475,000	\$ -	\$ 475,000				

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 711 Water Capital	\$ 475,000	\$ -					\$ 475,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 475,000	\$ -	\$ 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 =	2022/23

Project Location or Request

Replace five large water meters: 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 of five existing large water meters and associated appurtenances as they have reached their service life and are in need of replacement. This is an ongoing project which does not require additional funding in FY 2022-2023.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
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				

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 711 Water Capital	\$ 210,000	\$ -					\$ 210,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 210,000	\$ -	\$ 210,000				

Wastewater

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FUTURE YEARS	TOTAL
616	SCADA Control Upgrades		\$ 235,000					\$ 235,000
TOTAL CURRENT YEAR PROJECTS		\$ -	\$ 235,000	\$ -	\$ -	\$ -	\$ -	\$ 235,000

Ongoing Projects requiring no additional funding

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FUTURE YEARS	TOTAL
459	Oxidation Ditch	\$ 4,843,819						\$ 4,843,819
490	Corp Yard CDS unit installation	\$ 118,758						\$ 118,758
		\$ 4,962,577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,962,577

FUTURE YEAR PROJECTS

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FUTURE YEARS	TOTAL
411	WWTRF Expansion Ph1	\$ 1,940,000						\$ 1,940,000
437	UPRR Sewer Rehab	\$ 60,000		\$ 2,225,000				\$ 2,285,000
478	East Joiner Pump Station Imp	\$ 60,000		\$ 1,950,000				\$ 2,010,000
211	Q Street Lift Station Rehab						\$ 1,745,000	\$ 1,745,000
	East Joiner Lift Station Rehab						\$ 1,555,000	\$ 1,555,000
	High School Area Street Resurfacing & Sewer						\$ 4,600,000	\$ 4,600,000
	Sewer hot spot repairs						\$ 685,000	\$ 685,000
	Aviation & Venture Sewer Line Rehab						\$ 510,000	\$ 510,000
	Sewer Restriction - Aviation Drive Pump						\$ 1,410,000	\$ 1,410,000
	3rd St Sanitary Sewer Lift Station						\$ 265,000	\$ 265,000
	Markham Sewer Point Repairs						\$ 590,000	\$ 590,000
	CCTV Wastewater Collection System			\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 1,040,000
	Ph2 Reclamation - Machado & Singer						\$ 975,000	\$ 975,000
	Sewer Restriction - Lincoln Crossing						\$ 1,840,000	\$ 1,840,000
	Sewer Restriction - North East Avenue						\$ 1,941,000	\$ 1,941,000
	Sewer Restriction - NRPS Collection Shed						\$ 2,615,000	\$ 2,615,000
	Sewer Restriction - Old Town North						\$ 2,475,000	\$ 2,475,000
	Sewer Restriction - Old Town South (A)						\$ 1,900,000	\$ 1,900,000
	Sewer Restriction - Old Town South (B)						\$ 1,625,000	\$ 1,625,000
	Sewer System Rehab FY 23/24			\$ 1,950,000				\$ 1,950,000
	Sewer System Rehab FY 24/25				\$ 2,845,000			\$ 2,845,000
	Sewer System Rehab FY 25/26					\$ 2,100,000		\$ 2,100,000
	Sewer System Rehab FY 27/28						\$ 4,880,000	\$ 4,880,000
	WWTRF Expansion Ph2						\$ 13,000,000	\$ 13,000,000
FUTURE YEAR PROJECTS		\$ 120,000	\$ -	\$ 6,385,000	\$ 3,105,000	\$ 2,360,000	\$ 42,871,000	\$ 56,781,000

TOTAL WASTEWATER PROJECTS

TOTAL WASTEWATER PROJECTS		\$ 5,082,577	\$ 235,000	\$ 6,385,000	\$ 3,105,000	\$ 2,360,000	\$ 42,871,000	\$ 60,038,577
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Project Title
SCADA Control upgrades

Project No.
616

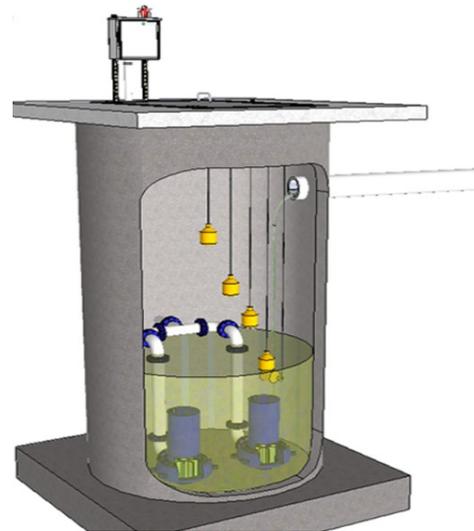
Department/Division/Contact
Public Works/Engineering

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

Project Location or Request
3rd Street and Vadera Village 19 Liftstations.

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request



Project Description

There is a need to upgrade and/or install SCADA equipment at all of the lift stations in order for proper monitoring and oversight of the sewer system. This project would implement upgrades to existing SCADA controls or add new equipment to the lift stations that are lacking for monitoring of flows and equipment performance. It will also standardize the electrical and communication equipment used so that all of the lift stations are using the same controls; which will benefit operations in having one cohesive system that will integrate and provide essential data all in the same format. The next two liftstation to be upgraded are 3rd Street and Verdera Village 19.

Current wastewater liftstations:
1. Flightline 2. Nicolaus(SCADA Upgrade FY2021/22) 3. 3rd Street 4. Q Street 5. Silver Spur(SCADA Upgrade FY2019/20) 6. Verdera Village 19 7. East Joiner (ELPPS) (SCADA Upgrade FY2021/22)

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management		\$ 15,000					\$ 15,000
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 220,000					\$ 220,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 235,000	\$ -	\$ -	\$ -	\$ -	\$ 235,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 721 Wastewater Cap		\$ 235,000					\$ 235,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 235,000	\$ -	\$ -	\$ -	\$ -	\$ 235,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title
WWTRF Oxidation Ditch Project

Project No.
459

Department/Division/Contact
Public Works

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

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

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request



Project Description
Oxidation Ditches No. 1 and 2 were constructed in 2003 and include six aerator rotors that provide the oxygen necessary to break down the organic matter in the wastewater. The existing rotor systems are not efficient compared to new technologies and are reaching the end of their expected life. As such, the ditches need to be retrofitted from surface aeration to a diffused air system with coupled blowers, similar to the equipment in Oxidation Ditch No. 3. Diffused air systems are significantly more energy efficient and require less ongoing maintenance than the existing rotor system. This is an ongoing project which does not require any additional funding in FY 2022-2023.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management	\$ 357,766						\$ 357,766
Design/Engineering	\$ 413,772						\$ 413,772
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction	\$ 4,072,281						\$ 4,072,281
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ 4,843,819	\$ -	\$ 4,843,819				

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 721	\$ 1,367,601						\$ 1,367,601
Fund: 725	\$ 3,476,218						\$ 3,476,218
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 4,843,819	\$ -	\$ 4,843,819				



Project Title

Corp Yard CDS unit installation

Project No.

490

Department/Division/Contact

Public Works/Engineering

Project Duration

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

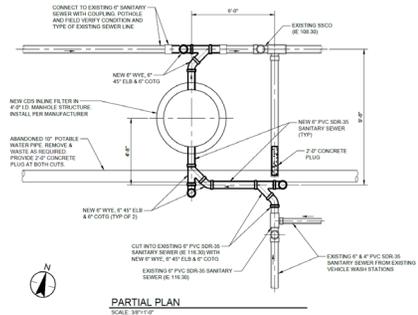
Project Location or Request

City of Lincoln Corporation 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. This is an ongoing project which does not require additional funding in FY 2022-2023.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management	\$ 3,000						\$ 3,000
Design/Engineering	\$ 6,000						\$ 6,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction	\$ 109,758						\$ 109,758
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ 118,758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,758

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 540	\$ 69,000						\$ 69,000
Fund: 721	\$ 49,758						\$ 49,758
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 118,758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,758

Drainage

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FUTURE YEARS	TOTAL
181	Lakeview Farms volumetric Storage facility	\$ 240,800	\$ 2,277,000	\$ 1,173,000	\$ -	\$ -	\$ -	\$ 3,690,800
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CURRENT YEAR PROJECTS		\$ 240,800	\$ 2,277,000	\$ 1,173,000	\$ -	\$ -	\$ -	\$ 3,690,800

FUTURE YEAR PROJECTS

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FUTURE YEARS	TOTAL
	New Storm Drain Manholes	\$ 80,000					\$ 188,000	\$ 188,000
	Storm Drain Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178,000	\$ 178,000
FUTURE YEAR PROJECTS		\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 366,000	\$ 366,000

TOTAL DRAINAGE PROJECTS

TOTAL DRAINAGE PROJECTS		\$ 320,800	\$ 2,277,000	\$ 1,173,000	\$ -	\$ -	\$ 366,000	\$ 4,056,800
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**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title

Lakeview Farms Vol. Storage Phase 1

Project No.

181

Department/Division/Contact

Engineering

Project Duration

Fiscal Year Start = 2017/18
Fiscal Year End = 2023/24

Project Location or Request

Waltz Road between N Dowd and Wheatland Road



Strategic Goal Relevance

Infrastructure and Economic Development

Operating Cost Impacts of Project/Request

Legislative - Settlement Agreement with Sutter County (Resolution No. 98-64)

Project Description

This project would bring the Lakeview Farms Volumetric Storage Facility into operation. The project includes grading a 150 acre basin along with the installation of weir structures and piping that would allow the City to channel waters of Raccoon Creek into the storage basin during heavy rain events and then pump the water out after the storm event has passed. Project will be paid for with impact mitigation fees paid for by private development. The City can also potentially sell storage capacity to some developments in Rocklin and Placer County.

Minimal cost impacts as pumps will only be run after severe flooding conditions. Facility would have been put into operation on at least three occasions during storms of 2017, but those were the first since December 2005. For budgeting purposes it is estimated that the facility will be utilized for Storm Water Retention every 5 years.

The project is necessary in order to meet flood retention demands of development projects. It will also allow for the storm water detention basin at the WWTRF to be converted to reclaimed water storage.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management		\$ 300,000					\$ 300,000
Design/Engineering	\$ 190,800						\$ 190,800
Permitting	\$ 50,000						\$ 50,000
Land/ROW/Acquisition							\$ -
Construction		\$ 1,977,000	\$ 1,173,000				\$ 3,150,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ 240,800	\$ 2,277,000	\$ 1,173,000	\$ -	\$ -	\$ -	\$ 3,690,800

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 275 Storm Water	\$ 120,400						\$ 120,400
Fund: 540 Cap Replacement	\$ 120,400						\$ 120,400
Fund: 275 (CFD-2004-1)		\$ 2,277,000	\$ 1,173,000				\$ 3,450,000
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 240,800	\$ 2,277,000	\$ 1,173,000	\$ -	\$ -	\$ -	\$ 3,690,800

Airport

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FUTURE YEARS	TOTAL
486	Airport Oil/Water Separator	\$ 90,000	\$ 70,000		\$ -	\$ -	\$ -	\$ 160,000
619	Airport Pavement Management Plan		\$ 120,000		\$ -	\$ -	\$ -	\$ 120,000
CURRENT FISCAL YEAR PROJECTS		\$ 90,000	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ 280,000

Ongoing Projects requiring no additional funding

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FUTURE YEARS	TOTAL
229	Underground Tank removal	\$ 352,058						\$ 352,058
230	Reconstruct Runway 15-33 Design	\$ 801,023		\$ 1,770,000				\$ 2,571,023
		\$ 1,153,081	\$ -	\$ 1,770,000	\$ -	\$ -	\$ -	\$ 2,923,081

2-17

FUTURE YEAR PROJECTS

#	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FUTURE YEARS	TOTAL
230	Reconstruct Runway 15-33 Construction			\$ 9,312,500			\$ 11,082,500	\$ 20,395,000
								\$ -
								\$ -
FUTURE YEAR PROJECTS		\$ -	\$ -	\$ 9,312,500	\$ -	\$ -	\$ 11,082,500	\$ 20,395,000

TOTAL AIRPORT PROJECTS		\$ 1,243,081	\$ 190,000	\$ 11,082,500	\$ -	\$ -	\$ 11,082,500	\$ 23,598,081
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**City of Lincoln
Fiscal Year 2022-23 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 =	2022/23

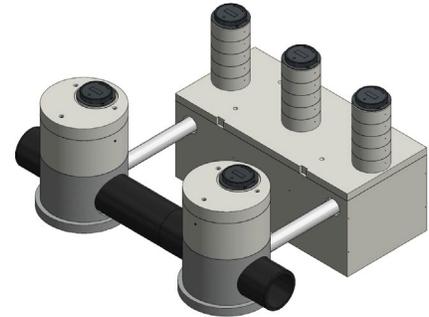
Project Location or Request

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

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management	\$ 10,000						\$ 10,000
Design/Engineering	\$ 10,000						\$ 10,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction	\$ 70,000	\$ 70,000					\$ 140,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ 90,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 540 Capital Imp	\$ 90,000	\$ 70,000					\$ 160,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 90,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000

City of Lincoln
Fiscal Year 2022-23 Annual Budget



Project Title

Airport Pavement Management Plan

Project No.

619

Department/Division/Contact

Engineering

Project Duration

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

Project Location or Request

Lincoln Regional Airport

Strategic Goal Relevance

Infrastructure, Regulatory Requirement

Operating Cost Impacts of Project/Request

Project Description

Lincoln Regional Airport last conducted a Pavement Management Plan (PMP) in 2009. A PMP quantifies information and provides specific recommendations for actions required to maintain a pavement network at an acceptable level of service while minimizing the cost of maintenance and rehabilitation. A PMP not only evaluates the present condition of a pavement, but also predicts its future condition through the use of pavement condition indicators. FAA Airport Improvement Program (AIP) grants require airports to develop and maintain an effective airport pavement maintenance-management program. In order to design and construct the upcoming Airport Taxiway Rehabilitation project, currently scheduled to begin design in 2025, the City must update its PMP.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering		\$ 120,000					\$ 120,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 750 Airport Operations		\$ 6,600					\$ 6,600
Fund: 755 Fed Aviation Grant		\$ 108,000					\$ 108,000
Fund: State Aviation Grant		\$ 5,400					\$ 5,400
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title

Airport Underground Fuel Tank Removal

Project No.

229

Department/Division/Contact

Engineering/Public Works/Airport

Project Duration

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

Project Location or Request

Lincoln Regional Airport



Strategic Goal Relevance

Infrastructure and Regulatory Requirement

Operating Cost Impacts of Project/Request

Project Description

The City recently finished the first phase of the project which constructed a new above ground airport fuel farm. The second phase of the project is to remove the old, existing underground fuel tank system. The removal of the old system must take place by 2025 per the California Regional Water Quality Control Board. This is an ongoing project which does not require additional funding in 2022-23.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management	\$ 17,890						\$ 17,890
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction	\$ 334,168						\$ 334,168
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ 352,058	\$ -	\$ 352,058				

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 540	\$ 352,058						\$ 352,058
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 352,058	\$ -	\$ 352,058				

**City of Lincoln
Fiscal Year 2022-23 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 = 2023/24

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. This is an ongoing project which does not require additional funding in 2022-2023.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management			\$ 1,770,000				\$ 1,770,000
Design/Engineering	\$ 580,548						\$ 580,548
Permitting	\$ 220,475						\$ 220,475
Land/ROW/Acquisition							\$ -
Construction			\$ 9,312,500				\$ 9,312,500
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ 801,023	\$ -	\$ 11,082,500	\$ -	\$ -	\$ -	\$ 11,883,523

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 750 Airport	\$ 147,195		\$ 1,108,250				\$ 1,255,445
Fund: 755 FAA Grant	\$ 653,828		\$ 9,974,250				\$ 10,628,078
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 801,023	\$ -	\$ 11,082,500	\$ -	\$ -	\$ -	\$ 11,883,523

Public Buildings

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FUTURE YEARS	TOTAL
620	Community Center Improvements		\$ 178,000					\$ 178,000
621	PD Server Room A/C upgrade		\$ 40,000					\$ 40,000
622	PD IT Room expansion		\$ 350,000					\$ 350,000
623	McBean Park Roof repairs		\$ 80,000					\$ 80,000
624	Beermans Plaza lawn replacement		\$ 50,000					\$ 50,000
625	McBean Pavilion AC Replacement		\$ 75,000					\$ 75,000
626	Police Parking lot expansion		\$ 50,000					\$ 50,000
627	Police Dispatch break room		\$ 25,000					\$ 25,000
628	City Hall Exterior Painting		\$ 140,000					\$ 140,000
629	Twelve Bridges Library Exterior Paint		\$ 186,500					\$ 186,500
630	McBean Pavilion Exterior Paint		\$ 123,000					\$ 123,000
631	McBean Pavilion Interior upgrades		\$ 100,000					\$ 100,000
632	Council Chambers & Office Relocation design		\$ 225,000					\$ 225,000
CURRENT FISCAL YEAR PROJECTS		\$ -	\$ 1,622,500	\$ -	\$ -	\$ -	\$ -	\$ 1,622,500

222

FUTURE YEAR PROJECTS

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FUTURE YEARS	TOTAL
	Community Center Roof						\$ 210,000	\$ 210,000
	Civic Center Exterior Painting						\$ 51,500	\$ 210,000
	Fire Stations 33, 34, & 35 ADA Improvements						\$ 145,000	\$ 145,000
	Fire Stations 35 Driveway & Fencing						\$ 1436,000	\$ 436,000
FUTURE YEAR PROJECTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 842,500	\$ 1,001,000

TOTAL PUBLIC BUILDING PROJECTS		\$ -	\$ 1,622,500	\$ -	\$ -	\$ -	\$ 842,500	\$ 1,001,000
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City of Lincoln
Fiscal Year 2022-23 Annual Budget



Project Title

Community Center Improvements

Project No.

620

Department/Division/Contact

Recreation / Doug Brown

Project Duration

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

Project Location or Request

Lincoln Community Center - 2010 First Street, Lincoln



Strategic Goal Relevance

Infrastructure - Community Center Improvements

Operating Cost Impacts of Project/Request

Will decrease operating costs due to more energy efficient interior & exterior lighting.

Project Description

This project will be funded in its entirety by the Prop 68 Per Capita Grant (\$178,000). Project selected as a result of the community center site being the only location in the entire city eligible for full funding due to its proximity to a severely disadvantaged neighborhood. Other project locations explored would require a 20% match from the City. Project scope includes interior and exterior lighting upgrades, new floor tile in hallway & foyer, new paint & wainscoting in the hallway & foyer, reface front of stage and replace underneath storage doors/locks, new patio gate and new classroom panel divider.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 178,000					\$ 178,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 178,000	\$ -	\$ -	\$ -	\$ -	\$ 178,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund:							\$ -
Fund:							\$ -
Fund: 250 - State Grant		\$ 178,000					\$ 178,000
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 178,000	\$ -	\$ -	\$ -	\$ -	\$ 178,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title

Police Server Room A/C Upgrade

Project No.

621

Department/Division/Contact

Public Works/Facilities/Scott Boynton

Project Duration

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

Project Location or Request

Police Department

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Project Description

Existing A/C was sized for room at time of construction in 2000. With system upgrades since, the existing AC cannot properly cool the server room. Temperatures will get to 90+ degrees in the summer which could crash essential 911 service. This server room is separate from the City's internal IT service room at the site.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 40,000					\$ 40,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 241 Police PFE		\$ 40,000					\$ 40,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000

City of Lincoln
Fiscal Year 2022-23 Annual Budget



Project Title

Police IT Room Expansion

Project No.

622

Department/Division/Contact

Public Works/Facilities/Scott Boynton

Project Duration

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

Project Location or Request

Police Department

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Project Description

Convert existing evidence area to new IT room and additional office space. The existing evidence area will be moved to a newly constructed location within the warehouse allowing use of existing evidence area as additional office/IT room area for additional 7 employees added in FY 21/22.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 350,000					\$ 350,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 241 Police PFE		\$ 350,000					\$ 350,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000

City of Lincoln
Fiscal Year 2022-23 Annual Budget



Project Title

McBean Park Roof Repairs

Project No.

623

Department/Division/Contact

Public Works/Facilities/Scott Boynton

Project Duration

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

Project Location or Request

McBean Park

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Reduction in maintenance cost and leak repairs.

Project Description

Remove and replace tile roofs on rifle range, pavilion out buildings and old restroom building. Underlayment of tile roofs are original underlayment installed in the 1960's. All said locations have minimal protection left on the paper value and are all in need of removal. This project would consist of tile removal, repair any damage and replace tile with existing tile.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 80,000					\$ 80,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 620 Facility Maint		\$ 80,000					\$ 80,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

City of Lincoln
Fiscal Year 2022-23 Annual Budget



Project Title

Beermans Plaza-Astro Turf

Project No.

624

Department/Division/Contact

Public Works/Facilities/Scott Boynton

Project Duration

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

Project Location or Request

Beermans Plaza

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Reduce maintenance of lawn area.

Project Description

Removal of turf inside plaza area and replace with Astro turf. Appearance and useability of Plaza would see immediate benefit. The Plaza is used for several community events throughout the year and as a result by New Years, most turf has been trampled to a muddy condition which creates excessive clean up/reseeding etc. Cost recovery would occur in approximately 3 years.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 50,000					\$ 50,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 620 Facility Maint		\$ 50,000					\$ 50,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title
McBean Pavilion AC Upgrade

Project No.
625

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

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

Project Location or Request
McBean Pavilion

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request
Reduce maintenance and costly repairs.

Project Description
Existing HVAC (4 units) are approximately 20 years old and repair costs are becoming more than replacement costs.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 75,000					\$ 75,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 540 Capital Imp		\$ 75,000					\$ 75,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000



Project Title
 Police Parking Lot Expansion

Project No.
 626

Department/Division/Contact
 Engineering/

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

Project Location or Request
 North of the existing Police Department Parking lot. PD is in need of additional parking for their growing staff.

Strategic Goal Relevance
 Infrastructure

Operating Cost Impacts of Project/Request



Project Description
 The Lincoln Police Department is running out of parking for their vehicles and staff to park personal vehicles while on duty. This project will ensure any existing easements are taken into consideration and lay out the most efficient parking layout given the limited real estate available. A formal title search and survey will need to occur to ensure no property is encroached upon and the parking lot is built within its available limits. This will need to be a lighted and gated parking lot with secure access therefore electricity will need to be extended to the site.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management			\$ 72,990				\$ 72,990
Design/Engineering		\$ 50,000					\$ 50,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction			\$ 486,600				\$ 486,600
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 50,000	\$ 559,590	\$ -	\$ -	\$ -	\$ 609,590

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 241 Police PFE		\$ 50,000	\$ 559,590				\$ 609,590
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 50,000	\$ 559,590	\$ -	\$ -	\$ -	\$ 609,590

City of Lincoln
Fiscal Year 2022-23 Annual Budget



Project Title
 Police Dispatch Break Area Construction

Project No.
 627

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

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

Project Location or Request
 Police Department

Strategic Goal Relevance
 Organizational Efficiency

Operating Cost Impacts of Project/Request

Project Description
 Project will renovate an existing room adjacent to dispatch and create a break area for dispatch use. Currently the only break room at the Police Department is located on the east side of the building. Dispatch cannot make use of the room due to its location and their requirement to remain in the communications center during their shift. With only one dispatcher working they are not able to leave their post unless properly relieved (POST mandate). This prevents them from being able to prepare a meal or step away from their post to the extent as all other PD employees can. Installing a small kitchen and storage in the room adjacent to the communication center would allow them to take a proper break during their shift.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering		\$ 5,000					\$ 5,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 20,000					\$ 20,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 241 Police PFE		\$ 25,000					\$ 25,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000



Project Title

City Hall exterior paint

Project No.

628

Department/Division/Contact

Public Works/Facilities/Scott Boynton

Project Duration

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

Project Location or Request

City Hall

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request



Project Description

Exterior is in need of paint to ensure water intrusion and deterioration does not continue to occur. Industry standards for repainting is 7-10 years. Current paint is approximately 14 years old and has exposed numerous cracks in stucco which allows water to penetrate the structure and create damage including mold. To ensure longevity of our facility investments, exterior painting should occur every 5-7 years at most.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering		\$ 5,000					\$ 5,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 135,000					\$ 135,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 243 Admin PFE		\$ 140,000	\$ -				\$ 140,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000



Project Title

12 Bridges Library exterior paint

Project No.

629

Department/Division/Contact

Public Works/Facilities/Scott Boynton

Project Duration

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

Project Location or Request

12 Bridges Library

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request



Project Description

Exterior is in need of paint to ensure water intrusion and deterioration does not continue to occur. Industry standards for repainting in 7-10 years. Current paint is approximately 14 years old and has exposed numerous cracks in stucco to allow water to penetrate to create damage including mold. To ensure longevity of our facility investments, exterior painting should occur every 5-7 years at most.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering		\$ 5,000					\$ 5,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 130,000					\$ 130,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ 135,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 244 Library PFE		\$ 135,000	\$ -				\$ 135,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ 135,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title
Exterior Painting - McBean Pavilion

Project No.
630

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

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

Project Location or Request
McBean Pavilion - 65 McBean Park Drive

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request
Project will reduce annual maintenance costs

Project Description
Paint entire exterior of Pavilion and out buildings incorporated with Pavilion. The current condition has visible areas of graffiti that the City has been unsuccessful at completely removing. Some areas of the site have water intrusion through brick which needs to be sealed to avoid the potential for mold growth. The City has also found it involves less labor to paint over graffiti on painted brick than to try and clean it off of unpainted brick surfaces.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management		\$ 10,000					\$ 10,000
Design/Engineering		\$ 8,000					\$ 8,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 105,000					\$ 105,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 123,000	\$ -	\$ -	\$ -	\$ -	\$ 123,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 236 Supplemental Fees		\$ 123,000					\$ 123,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 123,000	\$ -	\$ -	\$ -	\$ -	\$ 123,000



Project Title

Pavilion Flooring and Kitchen Upgrade

Project No.

631

Department/Division/Contact

Public Works/Parks/Scott Boynton

Project Duration

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

Project Location or Request

McBean Pavilion - 65 McBean Park Drive

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Reduce costs associated with cleaning.



Project Description

This project will add new flooring to the Pavilion's main floor. The current floor does not match recent upgrades. Additionally, the kitchen cabinets need to be upgraded and the entire kitchen needs to be painted.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management		\$ 5,000					\$ 5,000
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction		\$ 95,000					\$ 95,000
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 236 Supplemental Fees		\$ 100,000	\$ -	\$ -	\$ -		\$ 100,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title
Chambers & Office Relocation Design

Project No.
632

Department/Division/Contact
City Manager/Engineering/Public Works

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

Project Location or Request
City Hall at 600 6th Street

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request

Project Description
Professional architectural services to prepare plans and specifications for the renovation and remodel of certain portions of City Hall. The design consists of a general remodel of current offices to a new City Council Chambers including an elevated Council dais, a staff stations area, a public podium, a public fixed seating area, a storage room for audio, video and broadcasting equipment. The project also includes: ADA compliant accessibility improvements for the City Council Chamber, including but not limiting to the Council dais, the City staff seating area, the public podium, public fixed seating areas, Lobby, restrooms, etc. The design also consists of additional offices to house those staff members being relocated to other areas within City Hall to make room for the Council Chambers. The design shall coordinate with City Hall existing carpet, paint and other design elements which shall be incorporated into the detailed plans and specifications.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering		\$ 225,000					\$ 225,000
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment							\$ -
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 243 PFE Admin		\$ 225,000					\$ 225,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000

Vehicles and Equipment

Dept	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FUTURE YEARS	TOTAL
Fire	HME Type 3 Wildland engine		\$ 477,000					\$ 477,000
Safety	SUV/pickup for Chief		\$ 79,800					\$ 79,800
Fire	(10) Self Contained Breathing Apparatus		\$ 140,000					\$ 140,000
Police	Chevy Traverse		\$ 40,000					\$ 40,000
Police	(2) Police Patrol Vehicles		\$ 140,000					\$ 140,000
Parks	(2) Chevy Silverado 1500		\$ 80,000					\$ 80,000
Parks	Chevy Colorado - Parks Supervisor		\$ 40,000					\$ 40,000
Solid Waste	(2) Solid Waste collection truck		\$ 800,000					\$ 800,000
Solid Waste	Roll off collection truck		\$ 270,000					\$ 270,000
Streets	(2) F350 Utility trucks with liftgate & crane		\$ 190,000					\$ 190,000
Streets	Dump truck - replacement		\$ 190,000					\$ 190,000
Streets	3 Axle Trailer		\$ 45,000					\$ 45,000
Water	Chevy Silverado 1500		\$ 33,000					\$ 33,000
Water	Case Backhoe		\$ 175,000					\$ 175,000
Wastewater	Trailer mounted bypass pump		\$ 90,000					\$ 90,000
Wastewater	Ford F250 utility truck		\$ 65,000					\$ 65,000
Wastewater	Vactor and two separators		\$ 600,000					\$ 600,000
Wastewater	Bobcat for WWTRF		\$ 115,000					\$ 115,000
CURRENT FISCAL YEAR PROJECTS		\$ -	\$ 3,569,800	\$ -	\$ -	\$ -	\$ -	\$ 3,569,800

FUTURE YEAR PROJECTS

Clt #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	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 2022-23 Annual Budget**



Project Title

Type III Fire Engine

Project No.

V222

Department/Division/Contact

Fire / TJ Thomas

Project Duration

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

Project Location or Request

Fire Station #33 (McBean Park)



Strategic Goal Relevance

Organizational Efficiency - This new equipment/technology will improve efficiency and reliability of emergency response.

Operating Cost Impacts of Project/Request

No increase in fuel or maintenance costs for this replacement vehicle.

Project Description

This vehicle is based upon the California OES / CAL FIRE wildland engine specifications and offers the best solution to meet the City's needs, while realizing substantial cost savings by purchasing under the State competitively bid purchasing process. The City's continued annexations of unimproved areas and the growing threat of fires in these areas, has stressed the importance of preparedness and response to fires in remote areas (primarily wildfires). At present, the City operates two Type III wildland engines, one of which went into service in 1999. This vehicle is in need of replacement as it has had several extensive and costly repairs including two engine rebuilds. A new Type III engine is needed so that the City has two reliable units for fighting fires in off-road areas.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 477,000					\$ 477,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 477,000	\$ -	\$ -	\$ -	\$ -	\$ 477,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 100 General Fund		\$ 477,000					\$ 477,000
Fund:		\$ -					\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 477,000	\$ -	\$ -	\$ -	\$ -	\$ 477,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title

Command Vehicle

Project No.

v223

Department/Division/Contact

Fire / TJ Thomas

Project Duration

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

Project Location or Request

Fire Station #34

Strategic Goal Relevance

Organizational Efficiency

Operating Cost Impacts of Project/Request

There will be an increase in fuel and maintenance costs for this additional vehicle.



Project Description

A new 4x4 command vehicle is needed for the Fire Department. This vehicle will be utilized by a Fire Chief or Chief Officer assigned to the Administrative Division for emergency response, command/control and management and supervision in the field. This SUV will be purchased through a competitively bid cooperative vehicle purchasing program such as the State of California DGS. Leasing may be used to reduce the impact on the General Fund.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 79,800					\$ 79,800
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 79,800	\$ -	\$ -	\$ -	\$ -	\$ 79,800

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 100 General		\$ 79,800					\$ 79,800
Fund:		\$ -					\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 79,800	\$ -	\$ -	\$ -	\$ -	\$ 79,800

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title

Scott X3 Breathing Apparatus Project

Project No.

v224

Department/Division/Contact

Fire / TJ Thomas

Project Duration

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

Project Location or Request

Fire Stations #33, #34, #35

Strategic Goal Relevance

Infrastructure / Organizational Efficiency

Operating Cost Impacts of Project/Request

No increase in operational costs for this replacement equipment.



Project Description

The Fire Department has identified a need for an additional ten (10) self contained breathing apparatus (SCBA) with spare cylinders. SCBA provide Firefighters with respiratory protection in environments that are immediately dangerous to life and health. In 2017 the Fire Department joined with Sacramento County Fire District in a regional federal grant opportunity and obtained several new Scott X3 air packs. This has left the department with a combination of different models and components across its fleet of fire apparatus. Purchasing these additional ten SCBA units will complete the departments transition to an entire compliment of X3 SCBA models.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 140,000					\$ 140,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 100 General Fund		\$ 140,000					\$ 140,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**

Project Title

Chevy Traverse

Project No.

v225

Department/Division/Contact

Police/Matt Alves

Project Duration

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

Project Location or Request

Police Station



Strategic Goal Relevance

Organizational Efficiency will be improved with the new vehicle.

Operating Cost Impacts of Project/Request

There will be an increase in fuel and maintenance costs for this additional vehicle.

Project Description

A new SUV is needed for use by the police department for the Special Investigations Unit (SIU) officer. A sport utility vehicle is ideal for this application. This vehicle will be purchased through a competitively bid cooperative vehicle purchasing program such as the State of California DGS.

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		\$ 40,000					\$ 40,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000

	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: 100 General		\$ 40,000					\$ 40,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**

Project Title

(2) Police Patrol Cars

Project No.

v226

Department/Division/Contact

Police/Matt Alves



Project Duration

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

Project Location or Request

Police Station

Strategic Goal Relevance

Organizational Efficiency - vehicles will support Police Department operations

Operating Cost Impacts of Project/Request

No increase in operating costs in comparison with vehicles being replaced.

Project Description

As the police department's fleet ages, there is a continuous need to replace the vehicles that are the oldest or have the highest mileage. This year, two (2) Dodge Chargers or Durangos are needed. The selection of Dodge Chargers or Durangos as replacement vehicles is based on both experience and cost considerations. These patrol vehicles will be purchased through a competitively bid cooperative vehicle purchasing program such as the State of California DGS.

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		\$ 140,000					\$ 140,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000

	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: 100 General		\$ 140,000					\$ 140,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000



Project Title
 (2) Chevy Silverado 1500 Trucks

Project No.
 v227

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



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

Project Location or Request
 Corporation Yard

Strategic Goal Relevance
 Organizational Efficiency

Operating Cost Impacts of Project/Request
 There will be an increase in fuel and maintenance costs for these additional vehicles.

Project Description
 Two Chevy Silverado 1500 models are needed to carry materials, tools, and equipment that are used throughout the city. The trucks will be equipped with a tow package, lightbar, and bed liner. The trucks will be used for a wide variety of repair activities on the City's parks and facilities, and they will improve organization and efficiency. The purchase of these vehicles is contingent upon the hiring of two additional workers. These trucks will be purchased through a competitively bid cooperative vehicle purchasing program such as the State of California DGS.

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		\$ 80,000					\$ 80,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

	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: 246 Park PFE		\$ 80,000					\$ 80,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**

Project Title

Chevy Colorado for Parks Supervisor

Project No.

v228

Department/Division/Contact

Public Works/Parks/Scott Boynton

Project Duration

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



Project Location or Request

Corporation Yard

Strategic Goal Relevance

Organizational Efficiency

Operating Cost Impacts of Project/Request

There will be an increase in fuel and maintenance costs for this additional vehicle.

Project Description

A small half-ton pickup truck, such as a Chevy Colorado, is needed by the Parks Division Supervisor for maintenance and oversight activities at various locations throughout the city. The Parks Division Supervisor is currently driving a 2006-year model truck #170, on loan from the Fleet Division, which will be reassigned once the new Colorado is in service. The new truck will be used to carry and occasionally tow equipment that is used throughout the City. A toolbox and a lightbar will be installed on the vehicle by the Fleet Division once the truck is delivered to the City. This trucks will be purchased through a competitively bid cooperative vehicle purchasing program such as the State of California DGS.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 40,000					\$ 40,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 100 General		\$ 20,000					\$ 20,000
Fund: L&L 270		\$ 20,000					\$ 20,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**

Project Title

Solid Waste Sideloaders

Project No.

v229

Department/Division/Contact

Public Works/Sold Waste/Mark Foster

Project Duration

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

Project Location or Request

Corporation Yard



Strategic Goal Relevance

Organizational Efficiency

Operating Cost Impacts of Project/Request

Increased cost of fuel and maintenance for these additional vehicles

Project Description

Two new Autocar trucks with Heil Python Durapack sideloader bodies are proposed in order to keep pace with the increased number of garbage cans on the City's various collection routes.

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		\$ 800,000					\$ 800,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 800,000

	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: 731 Solid Waste Cap		\$ 800,000					\$ 800,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 800,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**

Project Title

Solid Waste - Commercial Roll-Off Truck

Project No.

v230

Department/Division/Contact

Public Works/Solid Waste/Mark Foster

Project Duration

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

Project Location or Request

Corporation Yard



Strategic Goal Relevance

Organizational Efficiency

Operating Cost Impacts of Project/Request

Increased cost of fuel and maintenance for this additional vehicle

Project Description

The purchase of an Autocar ACX chassis with Amrep roll-off body for collection of solid waste roll-off bins is needed to keep pace with the increased bin pickups. This new truck features an air suspension that greatly improves the ride and reduces the wear and tear of driving over rough roads. It will also be equipped with disc brakes for improved safety and smoother operation.

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		\$ 270,000					\$ 270,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 270,000

	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: 731 Solid Waste Cap		\$ 270,000					\$ 270,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 270,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title

Two Ford F350 Utility Trucks with Cranes

Project No.

v231

Department/Division/Contact

Public Works/Streets/Mark Swarsbrook

Project Duration

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

Project Location or Request

Corporation Yard



Strategic Goal Relevance

Organizational Efficiency

Operating Cost Impacts of Project/Request

No increase in fuel or maintenance costs over the vehicles being replaced

Project Description

Two Ford F350 trucks with lift gates and cranes are needed to replace two 2002 models that are in a deteriorated condition. The new trucks will be used to tow heavy equipment such as pavement rollers, striper machines, compressors and to lift and carry heavy items such as fire hydrants, pumps, and generators. The heavy duty weight rating is needed in order to legally and safely pull some of the heavier trailers in the Streets Division. Equipped with utility bodies, this configuration is also the most efficient and functional for use as on-call vehicles.

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		\$ 190,000					\$ 190,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ 190,000

	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: 223 Streets		\$ 190,000					\$ 190,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ 190,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title

Ford F350 Utility Truck with Crane

Project No.

v232

Department/Division/Contact

Public Works/Streets/Mark Swarsbrook



Project Duration

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

Project Location or Request

Corporation Yard

Strategic Goal Relevance

Organizational Efficiency

Operating Cost Impacts of Project/Request

No increase in fuel or maintenance costs over the vehicle being replaced.

Project Description

The Streets division of Public Works needs to replace a 1996 model dump truck that is in a deteriorated condition and out of compliance with emission regulators. The new model proposed will perform a wide range of functions in the streets division, including: paving, towing heavy equipment, hauling sand, asphalt and gravel.

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		\$ 190,000					\$ 190,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ 190,000

	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: 223 Streets		\$ 190,000					\$ 190,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ 190,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title

3-Axle Dovetail Trailer with Pintle Eye

Project No.

v233

Department/Division/Contact

Public Works/Streets/Mark Swarsbrook

Project Duration

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



Project Location or Request

Corporation Yard

Strategic Goal Relevance

Organizational efficiency

Operating Cost Impacts of Project/Request

No increase in fuel or maintenance costs for this replacement trailer

Project Description

This trailer is being requested to replace a twenty-year old trailer that is in a deteriorated condition and does not meet the needs of the operating crew. This trailer will be used to haul large, heavy equipment items such as a skid steer and asphalt grinder, or a backhoe. The trailer will be extremely useful for paving projects because of its hauling capacity, allowing increased efficiency by making it possible to load everything needed on one trailer.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 45,000					\$ 45,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 223 Streets		\$ 45,000					\$ 45,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title
Chevy Silverado 1500

Project No.
v234

Department/Division/Contact
Public Works/Water/Jeff Miller



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

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational Efficiency - this vehicle will be assigned to a new employee.

Operating Cost Impacts of Project/Request
Increased fuel and maintenance costs are associated with this additional vehicle.

Project Description
A Chevy Silverado 1500 is proposed for use by a new employee in the Water Division. The truck will be used to provide customer service, water monitoring, and repairs. This model is one of the least expensive pickup trucks available through cooperative purchasing.

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		\$ 33,000					\$ 33,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 33,000	\$ -	\$ -	\$ -	\$ -	\$ 33,000

	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: 711 Water Capital		\$ 33,000					\$ 33,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 33,000	\$ -	\$ -	\$ -	\$ -	\$ 33,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title
Case 590 Super N Backhoe

Project No.
v235

Department/Division/Contact
Public Works/Water/Jeff Miller

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

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational Efficiency

Operating Cost Impacts of Project/Request
Increased efficiency is anticipated to reduce operating costs.



Project Description
The Water Division of Public Works would like to purchase a new Case 590 Super N backhoe to replace the 2006 model that was surplus last year after the engine suffered catastrophic failure. The new backhoe will have joystick controls for more efficient operation and a thumb-style attachment for grasping large rocks, trees, and brush with the backhoe bucket. The new backhoe will be used for excavating and completing water leak repairs throughout the City.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 175,000					\$ 175,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 711 Water Capital		\$ 175,000					\$ 175,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title
8" Sewer Bypass Pump

Project No.
v236

Department/Division/Contact
Public Works/Wastewater/Aaron Hookins

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

Project Location or Request
Nicholas Rd Sewer Lift Station

Strategic Goal Relevance
Organizational Efficiency

Operating Cost Impacts of Project/Request
No increase in operating costs anticipated for this replacement equipment.



Project Description
The Wastewater Collections Division has made it our goal to make sure we have reliable equipment for bypass pumping sewage at all City Lift Stations in case of catastrophic failure, reducing the chance for sewer spills resulting in fines from State and Federal agencies. Nicholas Rd. LS is our second largest Lift Station in the City that pumps roughly 250 gallons per day. The bypass pump we have in place at Nicholas Rd. now has been tagged "Out of Compliance".

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 90,000					\$ 90,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 721 Wastewater Cap		\$ 90,000					\$ 90,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000



Project Title
 F250 utility truck

Project No.
 v238

Department/Division/Contact
 Public Works/Wastewater/Aaron Hookins



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

Project Location or Request
 Corp Yard

Strategic Goal Relevance
 Organizational Efficiency

Operating Cost Impacts of Project/Request
 There will be an increase in fuel and maintenance costs for this additional vehicle.

Project Description
 The Wastewater Division for help in maintaining our ever growing sewer system. We have one old truck that can be used but would need another to make this hire more efficient. Purchase of this vehicle addresses the shortage of full sized pickup trucks in the Wastewater division. An F250 model is sized to tow equipment that is used throughout the city, and it 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 sewage collection systems.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 65,000					\$ 65,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 721 Wastewater Cap		\$ 65,000					\$ 65,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title

Vector 2100i

Project No.

v239

Department/Division/Contact

Public Works/Wastewater/Aaron Hookins

Project Duration

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

Project Location or Request

Corporation Yard



Strategic Goal Relevance

Organizational Efficiency

Operating Cost Impacts of Project/Request

No increase in fuel or maintenance costs for this replacement vehicle.

Project Description

The Wastewater Collections department would like to purchase another Vector to replace Vector #802. Vector 802 could then be handed over to the Streets Department for Storm Drain Cleaning. The new Vector would enable us to double up on our sewer flushing capabilities to help keep our growing city maintained with efficiency. Flushing our sewer lines is the number one way to keep our pipes maintained and trouble free. This truck will be purchased through a competitively bid cooperative vehicle purchasing program.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 600,000					\$ 600,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 721 Wastewater Cap		\$ 600,000					\$ 600,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title

S770 Bobcat with attachments

Project No.

v240

Department/Division/Contact

Lincoln Wastewater Plant, Gary Hengst

Project Duration

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

Project Location or Request

Lincoln Wastewater Plant



Strategic Goal Relevance

Organizational Efficiency

Operating Cost Impacts of Project/Request

Projected to save around \$20,000 or more per year through reduced sludge hauling costs.

Project Description

The S770 will replace our existing 18 year old S220 bobcat and will still be compatible with our attachments. This S770 has the reach needed to fill our end dump sludge trailers. Our old S220 doesn't have the reach and it may not meet air quality standards soon. The S770 also allows operation of the greenhouse sludge drying project and other maintenance needs due to its enclosed cab. Hot environments and Implements that create a lot of dust require an enclosed cab to protect workers. The enclosed cab will also allow us to operate the unit in the greenhouses used for sludge drying and maintain the miles of dirt road around the treatment plant. The greenhouse sludge drying process will be online soon and will finally allow the City to recoup some of the money they invested in this process. The cost of the equipment includes two material buckets sized according to their use.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment		\$ 115,000					\$ 115,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ 115,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 720 Wastewater		\$ 115,000					\$ 115,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ 115,000

Technology

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 22/23	FISCAL YEAR 23/24	FISCAL YEAR 24/25	FISCAL YEAR 25/26	FUTURE YEARS	TOTAL
T002	City-wide Financial Software	\$ 524,000	\$ 500,000	\$ 469,000	-	-	-	\$ 1,493,000
T231	Physical Security Upgrades		\$ 600,000					\$ 600,000
T232	Network Architecture Security		\$ 200,000					\$ 200,000
T233	Solid Waste Routing software		\$ 225,000					\$ 225,000
T234	City Hall / Library Camera Security Project		\$ 70,000					\$ 70,000
T235	Public Works work order system		\$ 120,000					\$ 120,000
CURRENT FISCAL YEAR PROJECTS		\$ 524,000	\$ 1,715,000	\$ 469,000	-	-	-	\$ 2,708,000

**City of Lincoln
Fiscal Year 2022-23 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 =	2024/25

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. 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 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment	\$ 524,000	\$ 500,000	\$ 469,000				\$ 1,493,000
Other (Specify)							\$ -
Total Expenditures	\$ 524,000	\$ 500,000	\$ 469,000	\$ -	\$ -	\$ -	\$ 1,493,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 630 Technology	\$ 524,000	\$ 500,000	\$ 469,000				\$ 1,493,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ 524,000	\$ 500,000	\$ 469,000	\$ -	\$ -	\$ -	\$ 1,493,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title
Physical Security Upgrades

Project No.
T231

Department/Division/Contact
IT-Engineering/Public Works

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

Project Location or Request
City wide - Water Assets

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request

Project Description
This recommendation is from the Risk and Resilience assessment completed in 2021. Physical security methods need to updated to maintain defensible space between the public and critical infrastructure. This ensures the safety of the public as well as the security of the asset. Physical security measures recommended include but are not limited to: Access control system (i.e. card readers), Surveillance cameras, Implement intrusion alarms. There are several finding for staff to implement such as: Admin Building alarm system, no trespassing signs, high security padlocks, reinstall barbed wire, skylight, panel and building intrusion detectors, security cameras, concrete-filled bollards around transformer, reservoir hatch intrusion detectors, motion detection.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment							\$ -
Other (Specify)		\$ 600,000					\$ 600,000
Total Expenditures	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 711 Water Capital		\$ 600,000					\$ 600,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title
Network Architecture Security

Project No.
T232

Department/Division/Contact
City Manager/Information Technology

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

Project Location or Request
City wide

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request

Project Description
The purpose of this project is to reduce malicious actions by a remote or local adversary, provide advance warning of malicious actions and tools to contain or halt attacks. The following recommendations are from the recently completed Risk and Resilience Assessment: secure remote access, leverage multifactor authentication (MFA); Encryption, Network segmentation, fully implement an industrial demilitarized zone (IDMZ)- the hypervisor needs to be moved from the enterprise network to the IDMZ; single sign-on, resource monitoring on SCADA servers and workstations.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment							\$ -
Other (Specify)		\$ 200,000					\$ 200,000
Total Expenditures	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 711 Water Capital		\$ 200,000					\$ 200,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**

Project Title

FleetMind Routing Software

Project No.

T233

Department/Division/Contact

Public Works/Solid Waste/Mark Foster

Project Duration

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

Project Location or Request

Corporation Yard



Strategic Goal Relevance

Organizational Efficiency

Operating Cost Impacts of Project/Request

Cost reduction from improved routing is expected.

Project Description

The Solid Waste Division has reached a point where tracking and routing software would greatly benefit operations as the size and complexity of solid waste collection has greatly increased over the last few years. In addition to having more residences to service, the documentation of recyclables and food waste needed in order to stay in compliance with state regulations has added ever more tasks for the division. The suite of solutions provided by FleetMind will enable the City to take advantage of efficiencies made possible through smart truck management systems to assure compliance and improve fleet safety, sustainability, maintenance, and customer service. FleetMind will allow continuous monitoring of container pickup. It will also enable instant rerouting to address contingencies such as truck breakdown or driver vacations and sick leave. Each driver will have a tablet showing the route continuously updated as collections proceed and any necessary changes are input.

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		\$ 225,000					\$ 225,000
Other (Specify)							\$ -
Total Expenditures	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000

	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: 730 Solid Waste		\$ 225,000					\$ 225,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000

**City of Lincoln
Fiscal Year 2022-23 Annual Budget**



Project Title
City Hall / Library Camera Security Project

Project No.
T234

Department/Division/Contact
IT/Facilities

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

Project Location or Request
City Hall and Twelve Bridges Library

Strategic Goal Relevance

Operating Cost Impacts of Project/Request
These cost would be shared with the school district.

Project Description
Security cameras at City Hall and Twelve Bridges Library. Main entry points, lobby, server room and stairwells. We are required to store the recorded data for a year so staff would do a cost analysis for on-prem vs cloud storage options.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment / Fees		\$ 70,000					\$ 70,000
							\$ -
Total Expenditures	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 243 Admin PFE		\$ 40,000					\$ 40,000
Fund: 244 Library PFE		\$ 30,000					\$ 30,000
Fund:							\$ -
Fund:							\$ -
Fund:							\$ -
Total Funding Sources	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000



Project Title

PW Maintenance Management/WO System

Project No.

T235

Department/Division/Contact

Public Works/Admin/Angela Frost

Project Duration

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

Project Location or Request

Request for the purchase of a new Public Works Maintenance Management and Work Order System



Strategic Goal Relevance

Organizational Efficiency

Operating Cost Impacts of Project/Request

Cost will be shared amongst all Divisions within Public Works

Project Description

A preventive maintenance work order system is very beneficial, especially for a Department as large as Public Works. A maintenance management system is essential for a productive and efficient department. It eliminates paper work orders so no requests ever get lost, provides effective project tracking, allows for immediate field updates to open work orders, offers effective scheduling, automates reminders to staff to follow-up on open cases, provides inventory of division assets and parts management, and can help monitor task performance. An effective preventive maintenance management work order system will also assist in getting the longest life out of our assets.

A customer portal for reporting of problems if not inherent in the new software may be acquired separately, and will be integrated with this new system to allow for greater convenience and flexibility for Lincoln customers.

CAPITAL COSTS

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Expenditures							
Project/Const. Management							\$ -
Design/Engineering							\$ -
Permitting							\$ -
Land/ROW/Acquisition							\$ -
Construction							\$ -
Equipment							\$ -
Software		\$ 120,000					\$ 120,000
Total Expenditures	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000

	Prior Years Actual	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	Future Years Budget	Total
Funding Sources							
Fund: 730 Solid Waste		\$ 74,400					\$ 74,400
Fund: 710 Water		\$ 12,000					\$ 12,000
Fund: 720 Wastewater		\$ 2,400					\$ 2,400
Fund: 270 LLAD		\$ 6,000					\$ 6,000
Fund: 600 Internal Svc		\$ 6,000					\$ 6,000
Fund: 223 Streets		\$ 19,200					\$ 19,200
Fund:							\$ -
Total Funding Sources	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000



Gann Appropriations Limit Calculation FY 2022-23

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 2022-23, the estimated tax proceeds appropriated by the City Council of the City of Lincoln are under the Limit. The Appropriation Limit for FY 2022-2023 is \$37,770,437. This is the maximum amount of tax proceeds the City is able to appropriate and spend in FY 2022-2023. The appropriations subject to the Limit are \$21,739,380 leaving the City with an appropriations capacity under the Limit of \$16,031,057.

Section 7910 of the State Government Code requires a governing body to annually adopt, by resolution, an Appropriations Limit for the upcoming fiscal year. The resolution adopting the FY 2022-23 budget includes language adopting this Gann Appropriations Limit calculation.

Per Capita Income Change Over Prior Year*	1.0755
Population Increase Over Prior Year	1.0165
 Ratio of Change	 1.0932
 2021 - 22 Appropriation Limit	 \$34,578,899
2022 - 23 Appropriation Limit	\$37,770,437
 General Government Operating Appropriations	 \$114,598,803
Less Exclusions: Non-Proceeds of Taxes	<u>\$92,859,423</u>
Total Appropriations Subject to Limit	\$21,739,380
Calculated Appropriations Limit	\$37,770,437
Margin:	<u>\$16,031,057</u>

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

RESOLUTION NO. 2022-165

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN ADOPTING THE ANNUAL BUDGET AND CAPITAL IMPROVEMENT PLAN FOR FY 2022-2023 AND ADOPTING AN APPROPRIATIONS LIMIT.

WHEREAS, The City of Lincoln budget for FY 2022-2023 reflects the financial plan using available resources to meet the essential needs of our community; and

WHEREAS, the City of Lincoln budget for FY 2022-2023 contains an appropriation limit for FY 2022-23 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 2022-2023, a copy of which is on file with the City Clerk, is hereby adopted.

SECTION 2. The City of Lincoln Annual Budget Fiscal Year 2022-2023 includes revenues of \$145,211,344 and expenditures of \$129,551,902 for all funds.

SECTION 3. The Capital Improvement Plan for Fiscal Year 2022-2023 funded expenditures total \$22,947,227 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 \$37,770,437 for FY 2022-2023

SECTION 12. This resolution shall take effect immediately.

PASSED AND ADOPTED this 28th day of June, 2022.

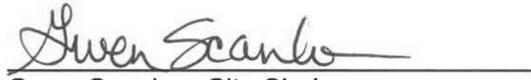
AYES: COUNCILMEMBERS: Silhi, Joiner, Karleskint, Lauritsen, Andreatta

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:


Holly Andreatta, Mayor

ATTEST:


Gwen Scanlon, City Clerk



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 G. Garner", is written over a horizontal line.

Date: _____

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

RESOLUTION 2022 – 118

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN ADOPTING A
DEBT MANAGEMENT POLICY**

WHEREAS, the City of Lincoln is committed to sound financial management through integrity, prudent stewardship, planning, accountability, full disclosure, and

WHEREAS, sound financial policies that are consistently followed will assist the City in achieving its current and future goals in a fiscally responsible and sustainable manner; and

WHEREAS, the City's Treasurer and the Fiscal and Investment Oversight Committee have reviewed and approved the proposed policy changes; and

WHEREAS, the debt management policy may be regularly reviewed and any changes must be adopted at a public meeting.

NOW, THEREFORE BE IT RESOLVED, that the City Council of the City of Lincoln hereby approves the revised Debt Management Policy.

PASSED AND ADOPTED this 24th day of May, 2022

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

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:


Holly Andreatta, Mayor

ATTEST:


Gwen Scanlon, City Clerk

CITY OF LINCOLN

DEBT MANAGEMENT POLICY

PURPOSE

This Policy has been developed in accordance with practices recommended by the Government Finance Officers Association for the purpose of providing a framework for debt management and capital planning by the City. The guidelines established by this policy will govern the issuance and management of all debt funded for long term capital financing needs and short-term cash-flow needs.

Prudent management of the City's debt program is necessary to achieve cost-effective access to the capital markets and demonstrates a commitment to long-term financial planning. Changes in the capital markets and other unforeseen circumstances may require action which may deviate from this Policy. In cases which require exceptions to this Policy, the City Council approval will be necessary for implementation.

SCOPE

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

DEBT MANAGEMENT OBJECTIVES

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

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

GOVERNING AUTHORITY AND RESPONSIBILITY

- A. Legal Authority: The City's debt portfolio for all City funds shall be administered in conformance with all applicable Federal, State, and other legal requirements, including the City Municipal Code. Article XVI, Section 18 of the California Constitution (the "debt limit") prohibits cities from entering into indebtedness or liability that in any year exceeds the income and revenue provided for such year unless the City first obtains two-thirds voter approval for the obligation. The City will comply with applicable law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates, and charges.
- B. Delegation of Authority: The City Council has assigned duties to the Finance Director for authorizing, managing, and coordinating activities related to the structure, issuance, and administration of the City's long-term and short-term debt. No debt obligations shall be presented to the City Council, including capital leases,

for their authorization without a joint assessment and approval by the City Manager and Finance Director. No department shall directly issue debt. Departments planning debt-financed capital programs or equipment acquisitions will work in close coordination with the Finance Department and the City Manager's Office to provide information and facilitate the issuance and ongoing administration of debt.

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

TYPES AND PURPOSE OF DEBT

- A. Short-Term Debt: Short-term borrowing may be utilized for the temporary funding of operational cash flow deficits or anticipated revenues, where anticipated revenues are defined as an assured revenue source with the anticipated amount based on conservative estimates or until the structure of the take-out financing is finalized. The City will determine and utilize the least costly method for short-term borrowing. The City may issue short-term debt when there is a defined repayment source or amortization of principal, subject to the following policies:
 - i. Grant Anticipation Notes (GANs) are short-term notes that are repaid with the proceeds of State or Federal grants of any type. The City shall generally issue GANs only when there is no other viable source of funding for the

- project.
 - ii. Bond Anticipation Notes (BANs) are short-term notes issued prior to the issuance of long-term debt. It is anticipated that BANs will be retired, or taken-out, with long term debt or commercial paper. BANs will be issued only when there is no better alternative to reduce the overall cost of a financing program.
 - iii. Tax and Revenue Anticipation Notes (TRANs) shall be issued only if the sizing of the issue fully conforms to Federal IRS requirements and limitations.
 - iv. Lines of Credit shall be considered as an alternative to other short-term borrowing options. The lines of credit shall be structured to limit concerns as to Internal Revenue Code compliance.
- B. Long-Term : Debt issues may be used to finance essential capital facilities, projects and certain equipment where it is appropriate to spread the cost of the projects over more than one budget year. Projects which are not appropriate for spreading costs over future years will not be financed with long-term debt. Long-term debt will not, under any circumstances, be used to fund City operations.
- i. Current Coupon Bonds are bonds that pay interest periodically and principal at maturity. They may be used for both new money and refunding transactions. Bond features may be adjusted to accommodate the market conditions at the time of sale, including changing dollar amounts for principal maturities, offering discount and premium bond pricing, modifying call provisions, utilizing bond insurance, and determining how to fund the debt service reserve fund.
 - ii. Zero Coupon and Capital Appreciation Bonds pay interest only when principal matures. Interest continues to accrue on the unpaid interest, therefore representing a more expensive funding option. In the case of zero-coupon bonds, principal and interest, at one coupon rate, is repaid at maturity. In the case of Capital Appreciation Bonds, the value of the bond accretes until maturity. These types of bonds are prohibited under this Policy.
 - iii. Taxable Debt is debt whose interest payments are not tax-exempt for federal tax purpose to bondholders, but whose interest payments are taxable for federal income tax purposes. The City will consider the issuance of taxable debt when it is necessary for federal tax reasons or if these bonds would lower the overall cost of the financing.

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

Debt Types

- A. New Money Bonds: New Money bonds are bonds issued to finance the cost of capital improvement projects or other large and extraordinary costs as approved by the City Council.
- B. Refunding Bonds: Pursuant to the California Government Code and various other

financing statutes, the City is authorized to issue bonds for the purpose of refunding any long-term obligation of the City, provided it produces economic benefit to the City.

- C. Land Secured Bonds: Proceeds from Land Secured Bonds may be used to finance local public improvements and are repaid with taxes levied or special assessments on the parcels of land that benefit from the improvements. Local streets, streetlights, landscaping, water pipelines and sanitary sewers are some examples of local improvements commonly financed by Land Secured Bonds. Land Secured Bonds shall be issued in accordance with the City's adopted Local Goals and Policies.
- D. General Obligation (GO) Bonds: The City may issue GO Bonds with two-thirds approval of a popular vote as stated in the California State Constitution (Article XVI, Section 18). GO Bonds are secured by a pledge of the full faith and credit of the City, or by a levy on property taxes to pay the debt service. GO Bonds are used to finance the acquisition, construction, or improvement of public facilities such as parks and public safety facilities.
- E. Pension Obligation Bonds: Pension Obligation Bonds may be issued to finance all or part of the City's unfunded pension liability and are a general obligation of the City. Typically, these bonds are issued at an interest rate which is lower than that being charged by CalPERS, the City's pension administrator.
- F. Enterprise Revenue Bonds: Enterprise Revenue Bonds may be issued to finance facilities for a revenue-producing enterprise and are payable from revenue sources generated and pledged by that enterprise. Water, sewer, and solid waste are examples of revenue-producing enterprises within the City.
- G. Lease Revenue Bonds: Lease Revenue Bonds are typically issued by the City of Lincoln Public Financing Authority, on behalf of the City. They are secured by and payable from a pledge of revenues consisting primarily of lease payments on the capital project being financed. The City's General Fund is obligated to pay these lease payments.
- H. Certificates of Participation (COP): COPs are a form of lease revenue bond which permits the investor to participate in a stream of lease payments, installment payments, or loan payments relating to the acquisition or construction of specific equipment, land, or facilities. The City is obligated to make these debt service payments.
- I. Lease Financing: The City may finance a capital asset by leasing it directly from the vendor or leasing company under a long-term agreement. This is essentially a lease-purchase contract with the lessor receiving a portion of each rental payment as tax-exempt interest.
- J. Tax Allocation Bonds: Before dissolution of California Redevelopment Agencies (RDAs) in 2012, the City of Lincoln RDA issued Tax Allocation Bonds using tax increment funds as a pledge for repayment. The taxes pledged to the repayment came from the increase of assessed value over and above a pre-established base. Dissolution of RDAs in 2012 has ended this type of debt from being issued by

California cities and counties. Notwithstanding the dissolution of RDA's, the City may issue refunding bonds that are secured by the tax increment pursuant to California law.

- K. Inter-Fund Advances and Loans: The City may provide loans between City funds for significant one-time purchases or critical construction projects. Such loans will be repaid by the applicable City funds, with interest on an annual basis of no less than the LAIF rate and no more than the City's pooled investments monthly yield to maturity.
- i. Short-term advances or loans between City funds for short-term cash flow needs (expected to be repaid within ninety days after the end of the current fiscal year) must be approved in advance in writing by the City Manager.
 - ii. Advances or loans between City funds which will not be repaid within ninety days after the end of the current fiscal year must be approved in advance by the City Council.
 - iii. Advances or loans between City funds which are not initially expected to extend beyond ninety days after the end of the current fiscal year, but which extend beyond this period must be approved by the City Council as soon as it is determined that the term of the loan or advance will extend beyond the fiscal year.
 - iv. Any adjustment to the terms of a fund advance or loan which will result in the extension of repayment, an increase in the repayment amount, a write-off or cancellation must be approved by the City Council.

Each advance or loan approved by the City Manager or City Council will be documented in writing and will provide the following information:

- i. the purpose of the advance or loan
- ii. the identification of the borrowing and lending fund or funds
- iii. the dollar amount of the advance or loan and the interest rate
- iv. the terms for repayment, including the dates for installment payments and maturity date on which all principal and unpaid interest will be due
- v. the source of repayment and the ability to repay the loan within the terms without causing a negative impact to the fund's financial position

All of the above conditions must be met in order to qualify for an advance or loan. The Finance Department will review the inter-fund advances and loans annually to determine compliance with the agreed upon terms.

- L. Conduit Financing Bonds: Conduit financing is a mechanism for other governmental entities, nonprofit agencies, or private companies to fund projects which provide a clear public benefit through the issuance of tax-exempt municipal bonds. These are essentially revenue bonds payable solely from the loan repayments received from the borrower under the loan agreement, for which the City has no liability for debt service. They may also be known as private activity or pass-through bonds. The City may issue Conduit Financing Bonds for projects such as schools, hospitals, universities, public works, housing and industrial development. In such cases, the City will take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of the

borrower.

- M. Other Obligations: There may be special circumstances when other forms of debt are appropriate and may be evaluated on a case-by-case basis. Such other forms include, but are not limited to, non-enterprise revenue bonds and judgment or settlement obligation bonds.

Capital Improvement Program Integration

- A. Integration with the City's Capital Improvement Plan: The City is committed to long-term financial planning, including capital planning. This policy will be used in conjunction with the City's capital budget and the capital improvement plan. The City shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through its available operating revenues or from assessments and special taxes levied for such purpose.

DEBT CAPACITY

It is the policy of the City of Lincoln that aggregate debt service payments funded from General Fund sources shall be no greater than 10% of Primary General Fund revenues as reflected in the prior year adopted budget. Payments on bonds that are tied to a specified revenue stream other than General Fund sources (e.g., enterprise revenue bonds, tax allocation bonds, and land secured bonds) are not subject to this 10% limit. Each proposed financing will be individually assessed by the Finance Director and subject to the approval policies contained herein.

DEBT STRUCTURE FEATURES

- A. Debt Repayment: The City will structure its debt issues so that the maturity of the debt does not exceed the economic or useful life of the capital project which is financed.
- B. Debt Service Structure: Debt issuance shall be planned to achieve relatively rapid repayment of debt while still matching debt service to the useful life of facilities. The City will amortize its debt within each lien to achieve overall level debt service or may utilize more accelerated repayment schedules after giving consideration to bonding capacity constraints. The City shall avoid the use of bullet or balloon maturities except in those instances where these maturities achieve one of the City's stated goals, such as minimizing annual debt service or leveling annual existing debt service, among others.
- C. Maximum Maturity: The California Constitution allows for the issuance of long-term debt of up to forty (40) years. The City's standard maximum maturity is thirty(30) years, but up to forty (40) years may be acceptable depending on cash flow assumptions, construction timeline, and remaining useful life of the asset being financed.
- D. Credit Quality: The City seeks to obtain and maintain the highest possible credit ratings when required for issuing long-term and short-term debt.

- E. Variable-Rate Debt: No Variable Rate Debt or Derivative Products: The City shall not issue variable rate debt. The City will not utilize derivative products.
- F. Call Options and Premium Provisions: Call Options or optional redemption provisions can enable the City to partially or totally repay a bond issue before its stated maturity. These may be considered on a case-by-case basis when issuing bonds, provided they enhance the marketability of the bonds, ensure flexibility related to potential early redemption, or foster future refunding options. The potential for additional costs, such as a call premium or potentially higher interest rates, will be evaluated in the decision to redeem the bonds.
- G. Maximum Repayment Ratio: The maximum repayment ratio, where total future debt service payments are divided by the principal of the bonds issued, shall be within three to one for each series of bonds and for each authorization.
- H. Maximum Annual Debt Service ("MADS"): Concerning revenue bonds, the MADS for any given year must not exceed a level at which pledged net revenues are less than one and a quarter times (1.25x) the total debt service within any year unless allowed by existing bond covenants.
- I. Additional Bonds Test: Any new debt issuance must not cause the City's debt service to exceed the level at which the net revenues are less than one and a quarter times (1.25x) the maximum annual principal, interest and debt service for the aggregate outstanding senior lien bonds including the debt service for the new issuance unless allowed by existing bond covenants.

CREDIT ENHANCEMENTS

The City will consider the use of credit enhancement on a case-by-case basis, evaluating the economic benefit versus cost for each case. Only when a clearly demonstrable savings can be shown shall enhancement be considered. The City will consider each of the following enhancements as alternatives by evaluating the cost and benefit of such enhancement.

- A. Bond Insurance: The City may purchase bond insurance when such purchase is deemed prudent and advantageous. The predominant determination shall be based on such insurance being less costly than the present value of the difference in the interest on insured bonds versus uninsured bonds.
- B. Debt Service Reserves: When required, a reserve fund equal to the lesser of 10% of the original principal amount of the bonds, maximum annual debt service, or 125% of average annual debt service, and if permitted, 10% of par value of bonds outstanding, (the "Reserve Requirement") shall be funded from the proceeds of each series of bonds, subject to federal tax regulations and in accordance with the requirements of credit enhancement providers and/or rating agencies. The City may purchase reserve equivalents (e.g., a reserve fund surety policy) when such purchase is deemed prudent and advantageous. Such equivalents shall be evaluated in comparison to cash funding of reserves on a net present value basis, the creditworthiness of the surety provider and market acceptance.

DEBT ISSUANCE PRACTICES

- A. Selection of Professionals: The Finance Director shall be the head of the Finance Department and shall be responsible for all of the financial affairs of the City. This City Debt Management Policy grants the Director of Finance the authority to select the financing team, coordinate the administration and issuance of debt, communicate with the rating agencies, as well as to fulfill all the pre-issuance and post-issuance disclosure information.

The Director of Finance or designee may use the Request for Proposal (RFP) process to select various Financing Team Members. Below is a brief description of the main Financing Team, and along with their functions.

The typical Debt Financing Team consists of:

Financial Advisor:

- Assists with capital planning and long-term financial planning
- Coordinates the financing and debt issuance process
- Helps evaluate underwriter proposals and provides financial analysis and recommendations
- Assists with the securing of other professional services and other members of the financing team
- Monitors and evaluates market conditions for opportunities to issue debt at low interest rates
- Works with the City and Underwriter to develop investor outreach and market approach
- Manages competitive bid process
- Ensures negotiated prices are “fair” and reasonable in the marketplace

Bond Counsel:

- Prepare an approving legal opinion
- Provide expert and objective legal opinion and advice
- Prepare and review documents necessary to authorize, issue sale and delivery of the bonds, as well as coordination of the authorization and execution of closing documents
- Review legal issues relating to the structure of the bond issue
- Prepare election proceedings or pursue validation proceedings if necessary
- Review or prepare those sections of the official statement that relate to the Bonds, financing documents, bond counsel opinion, and tax exemption
- Assist the City in presenting information to bond rating organizations and credit enhancement providers relating to legal issues affecting the issuance of the Bonds
- Review or prepare the Notice of Sale of Bond Purchase Contract for the Bonds and review or draft the continuing disclosure undertaking of the City
- Post-issuance advice for bond covenant compliance

Underwriter:

- Provide the City with market knowledge
- Assist with credit analysis and preparation
- Premarketing of the Bonds
- Pricing and Sale of Bonds
- Trading of the Bonds

Trustee/Fiscal Agent/Paying Agent:

- Establishes and holds the funds and accounts relating to the bond issue
- Maintains the list of names and addresses of all registered owners of the bonds and

- recordings of transfers and exchanges of the bonds
 - Acts as the authenticating agent
 - Acts as the paying agent
 - Protects the interests of the bondholders by monitoring compliance with covenants and acts on behalf of the bondholders in the event of default
 - As the escrow agent holds the investments acquired with the proceeds of an advance refunding and uses those funds for payments on those investments to pay debt service on the refunding bonds
 - As a dissemination agent acts on behalf of the issuer or other obligated person to disseminate annual reports and event notices to repositories under SEC Rule 15c2-12 RFP's for Trustee services should be done on a periodic basis if the recurring Trustee fees increase excessively (in excess of the prevailing Bay Area inflation rate).
- B. Method of Sale: The City will determine, on a case-by-case basis, whether to sell its bonds competitively or through negotiation.
- C. Competitive Sale: In a competitive sale, the City's bonds shall be awarded to the bidder providing the lowest true interest cost as long as the bid adheres to the requirements set forth in the official notice of sale. Conditions under which a competitive sale would be preferred are as follows:
- i. Bond prices are stable and/or demand is strong.
 - ii. Market timing and interest rate sensitivity are not critical to the pricing. There are no complex explanations required during marketing regarding issuer's projects, media coverage, political structure, political support, and funding or credit quality.
 - iii. The bond type and structure are conventional.
 - iv. Bond insurance is included or pre-qualified (available).
 - v. Manageable transaction size.
 - vi. The City (or a City enterprise) has strong credit ratings.
 - vii. The City (or a City enterprise) is well known to investors.
- D. Negotiated Sale: The City recognizes that some securities are best sold through negotiation. Conditions under which a negotiated sale would be preferred are as follows:
- i. Interest rates are volatile.
 - ii. Demand is weak or supply of competing bonds is high.
 - iii. Market timing is important, such as for refunding's.
 - iv. Issuer has lower or weakening credit rating.
 - v. Issuer is not well known to investors.
 - vi. Sale and marketing of the bonds will require complex explanations about the issuer's projects, media coverage, political structure, political support, funding, or credit quality.
 - vii. The bond type and/or structural features are non-standard, such as for a forward delivery bond sale.
 - viii. Bond insurance is not available or not offered.
 - ix. Early structuring, investor outreach and other market participation by underwriters are desired.
 - x. The par amount for the transaction is significantly larger than normal.
 - xi. Demand for the bonds by retail investors is expected to be high.

Private Placement: From time to time the City may elect to privately place its debt. Such

placement shall be considered if this method is demonstrated to result in a cost savings to the City or other benefits relative to other methods of debt issuance.

Derivative Products: Because of their complexity, unless otherwise amended, Derivative Products such as Interest Rate Swaps, Inverse Floaters, and other hybrid securities are prohibited from the City of Lincoln's Debt Management Policy.

REFINANCING OUTSTANDING DEBT

The City shall have the responsibility to analyze outstanding bond issues for refunding opportunities that may be presented by underwriting and/or financial advisory firms. The City will consider the following issues when analyzing possible refunding opportunities:

- A. Debt Service Savings: The City has established a minimum savings threshold goal of 3% of the refunded bond debt service compared to the refunding bonds debt service unless there are other compelling reasons for defeasance. The present value savings will be net of all costs related to the refinancing. The decision to take savings on an upfront or deferred basis must be explicitly approved by the City Council.
- B. Restructuring: The City will refund debt when in its best interest to do so. Refundings will include restructuring to meet unanticipated revenue expectations, achieve cost savings, mitigate irregular debt service payments, release reserve funds or remove unduly restrictive bond covenants.
- C. Term of Refunding Issues: The City will refund bonds within the term of the originally issued debt. The City may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed facility and the concept of inter-generational equity should guide this decision.
- D. Escrow Structuring: The City shall utilize the least costly permitted securities available in structuring refunding escrows. The City will examine the viability of an economic versus legal defeasance on a net present value basis. Generally, the City should look to purchase State and Local Obligations (SLGS) from the federal treasury when structuring refunding escrows. The City may review the purchase of Open Market Securities to fund a refunding escrow. In such a case, a certificate from a third party agent, who is not a broker-dealer, is required stating that the securities were procured through an arms-length, competitive bid process (in the case of open market securities), that such securities were more cost effective than State and Local Government Obligations (SLGS), and that the price paid for the securities was reasonable within Federal guidelines. Under no circumstances shall an underwriter, agent or financial advisor sell escrow securities to the City from its own account.
- E. Arbitrage: The City shall take all necessary steps to optimize refunding escrows and to avoid negative arbitrage. Any resulting positive arbitrage, on funds other than advance refunding escrows (which are not allowed to generate positive arbitrage earnings), will be rebated as necessary according to Federal guidelines.

DEBT ADMINISTRATION

The City's Finance Department shall maintain written directives and procedures detailing required actions to certify compliance with local, State, and Federal regulations. The City

is committed to full and complete financial disclosure in accordance with the requirements established by the Securities and Exchange Commission (SEC) rule 15c2- 12 and the Municipal Securities Rulemaking Board. The City is also committed to fully supporting requests from rating agencies, institutional and individual investors, other governmental entities, and to the general public to share clear, timely, and correct financial information.

The use and investment of bond proceeds must be monitored to ensure compliance with arbitrage restrictions. Existing regulations require that issuers calculate rebate liabilities related to any bond issues, with rebates paid to the Federal Government every five years and as otherwise required by applicable provisions of the Internal Revenue Code and regulations. The Director of Finance shall contract with a specialist to ensure that proceeds and investments are tracked in a manner that facilitates accurate, complete calculations, and if necessary, timely rebate payments.

In addition to financial disclosure and arbitrage rebate compliance, once bonds are issued the City is responsible for verifying compliance with all activities, agreements, and requirements outlined in the bond documents on an ongoing basis. This typically includes ensuring an annual appropriation to meet debt service payments; those relevant taxes, rates, and fees are levied and collected at a level sufficient to meet indenture requirements and debt service payments; the timely payment of debt service to a trustee or paying agent is completed; and compliance with insurance and other requirements.

All investments of bond proceeds shall adhere to the City's Investment Policy, which is approved annually by the City Council, Federal tax requirements, and with the requirements contained in the bond documents. Investments related to the bond proceeds shall not allow security types or credit standards less than those stated in the City's Investment Policy.

GLOSSARY OF TERMS

Advance Refunding: A refunding that occurs more than ninety (90) days in advance of the first optional redemption date. All covenants and restrictions of the refunded bond indenture are extinguished through an Advance Refunding. Under current IRS regulations, tax-exempt bonds issued after December 31, 1985 are permitted only one Advance Refunding.

Arbitrage: Generally, tax-exempt bond issues are subject to arbitrage rebate requirements, which require that any profit or "arbitrage" be "rebated" to the Federal government in the amount of the excess of the amount earned on investments purchased with gross proceeds of the bonds over the amount which would have been earned if such investments were invested at a rate equal to the yield on the bonds. A rebate computation and payment, if applicable, is generally required to be made every five (5) years and upon final redemption or maturity of the bonds. Failure to comply with these requirements could lead to substantial late filing penalties and interest and/or the loss of tax-exempt status for the bonds.

Bond Counsel: A law firm retained by the bond issuer to give a legal opinion that the bond issuer is authorized to issue the proposed securities, the bond issuer has met all legal requirements necessary for issuance, and interest on the proposed securities will be exempt from Federal income taxation, and where applicable from State and local taxation. Usually, Bond Counsel will prepare authorizing resolutions and ordinances, trust indentures, and other bond documents with the exception of the Official Statement.

Bond Insurance: An insurance policy which guarantees the timely payment of principal and interest, of either an entire bond issue, or on one or more specified maturities. In exchange for payment of the Bond Insurance premium, a higher Credit Rating is assigned to the insured bonds, and a lower cost of funds is attained. With a Competitive Sale, generally the bidding dealer bears the cost of insurance to the benefit of the firm's bid. The bond issuer pays the cost of Bond Insurance from bond proceeds with a Negotiated Sale.

California Debt and Investment Advisory Commission (CDIAC): A State commission established to provide oversight with respect to public debt and investment activities. It serves as the State's clearinghouse for information on public debt issuance and local investment practices. CDIAC also provides policy guidance on debt and investment matters.

Call Provisions: The terms of the bond giving the issuer the right to redeem all or a portion of a bond prior to its stated date of maturity at a specific price, usually at or above par.

Capitalized Interest: Capitalized Interest is a portion of the proceeds of an issue which is set aside to pay interest on the bonds for a specified period of time. Interest is commonly capitalized during the construction period of a revenue-producing project or a project financed with the proceeds of lease revenue bonds whereby the facility securing the lease payments must be available for use and occupancy before lease payments may commence.

Commercial Paper: Short-term (1 to 270 days) promissory notes usually issued to provide for interim financing of projects through the construction period and backed by a Letter or Line of Credit from a commercial bank. Following the completion of the projects, principal and interest due on Commercial Paper is often redeemed through the issuance of long-term refunding bonds.

Competitive Bidding Process: The sale of a new issue of bonds by an issuer through a bidding process where Underwriters are awarded the bonds on the basis of offering the lowest cost of funds for the issuer, usually measured on a True Interest Cost basis. The bid parameters for the public sale are established in the notice of sale or notice inviting bids.

Continuing Disclosure Certificate: A commitment entered into by the City for the benefit of the Underwriters and holders of certain bonds pursuant to SEC Rule 15(c)2-12 to provide continuing disclosure of specific City information.

Credit Ratings: Evaluations of the credit quality of bonds made by independent ratings services such as Moody's Investors Service, Standard & Poor's Ratings Services, and Fitch Ratings. Credit Ratings are intended to measure the probability of timely repayment of principal and interest on municipal securities. Credit Ratings are assigned before issuance of the bonds, and are periodically reviewed by the rating services, or may be amended to reflect changes in the issuer's credit position. Bonds with investment grade ratings are assigned Credit Ratings between Baa3/BBB- and Aaa/AAA.

Debt Service: The sum of principal and interest due on outstanding debt, including any required contributions to a sinking fund for term bonds. Debt Service may be computed on a bond year, fiscal year, or calendar year basis.

Derivative: Short for “Derivative investment,” a contract whose value is based on the performance of an underlying financial asset, index, or other investment. Generally, Derivatives are risk mitigation tools. Examples include structures with Option-like or Swap-like features.

Financial Advisor: A consultant who advises the bond issuer on matters such as bond structure, timing, marketing, pricing, documentation, and Credit Ratings. The consultant may also provide non-bond related advice relating to capital planning and investment management. Financial Advisors must be registered as an independent registered municipal advisor (“IRMA”) with the SEC.

Fixed-Rate Debt: A borrowing wherein interest is established at a fixed rate of interest for the life of the obligation.

Line of Credit: A commitment usually made by a commercial bank to provide liquidity support for issues of notes, Commercial Paper, or bonds if the issuer is unable to pay Debt Service. The timely payment of Debt Service is not guaranteed, and the agreement between the bank and the issuer of the debt may be terminated in the event of a payment default by the bond issuer, or under other certain specified events. Debt issued with a Line of Credit is assigned the short-term Credit Rating of the Line of Credit provider.

Municipal Securities Rulemaking Board (MSRB): An independent self-regulatory organization established by the Securities Acts Amendments of 1975, which is charged with primary rulemaking authority over Broker-Dealers and brokers in municipal securities. Its members represent three categories—securities firms, bank dealers, and the public—each category having equal representation on the MSRB.

Negotiated Sale: The sale of a new issue of bonds whereby the issuer selects the Underwriters in advance and negotiates the terms of the bonds, including coupons, interest rates, redemption provisions, and the Gross Spread, at the time of sale.

Official Statement: A document published by the bond issuer, and often prepared by Disclosure Counsel, which discloses material information on a new bond issue, including the purpose of the issue, source of repayment, bond covenants, as well as financial, economic, demographic, and legal characteristics of the bond issuer. The Official Statement is used by investors to determine the credit quality of the bond issue. An Official Statement is deemed preliminary prior to the determination of the interest rates on the bond issue, but is final in all other respects at the time it is circulated in its preliminary form prior to the sale of the bonds.

Private Placement: A sale in which the bonds are sold directly to institutional or private investors, rather than through a public offering. Issuers often require investors purchasing privately placed bonds to agree to restrictions as to resale through the use of a signed agreement. This is the same as a direct placement or a direct purchase. Private Placements may also involve the direct sale of a bond or other obligation to a commercial bank.

Securities and Exchange Commission (SEC): The Federal agency responsible for supervising and regulating the securities industry. In general, municipal securities are exempt from the SEC’s registration and reporting requirements. Brokers and dealers in

municipal securities, as well as independent registered municipal advisors, however, are subject to SEC regulation and oversight. The SEC also has responsibility for the approval of MSRB rules, and has jurisdiction, pursuant to SEC Rule 10b-5, over fraud in the sale of municipal securities.

SEC Rule 15(c)2-12: A regulation of the SEC which requires Underwriters participating in primary offerings of municipal securities of \$1,000,000 or more (i) to obtain, review, and distribute to investors copies of the issuer's Disclosure documents; (ii) to obtain and review a copy of an Official Statement deemed final by an issuer of the securities, except for the omission of specified information; (iii) to make available upon request, in non-competitively bid offerings, the most recent preliminary Official Statement, if any; (iv) to contract with an issuer of the securities, or its agent, to receive, within specified time periods, sufficient copies of the issuer's final Official Statement, both to comply with this rule, and any rules of the MSRB; and (v) to provide, for a specified period of time, copies of final Official Statements to any potential customer upon request. The rule contains exemptions for Underwriters participating in certain offerings of municipal securities issued in large denominations that are sold to no more than thirty-five (35) sophisticated investors, have short-term maturities, or have short-term tender or put features. SEC Rule 15(c)2-12 also requires that Underwriters participating in a bond offering obtain from the issuer a written Continuing Disclosure Agreement to provide continuing disclosure with respect to those bonds.

Trustee: A third-party banking institution which administers the funds specified in the trust indenture or agreement and implements the remedies provided in case of default. The Trustee acts on behalf of the bondholders based on the specific requirements in each trust indenture. The Trustee may also refer to a trustee bank acting in the capacity of escrow agent with respect to refunding bonds or issuing and/or paying agent with respect to Commercial Paper or Variable Rate Debt.

Underwriter: A dealer which purchases a new issue of bonds for resale either by negotiation with the issuer or by award on the basis of a competitive bid.

Variable-Rate Debt: A borrowing wherein interest changes at intervals according to an index or formula, or is periodically (e.g., daily, weekly, or monthly) reset at the market clearing rate. This is also known as floating rate debt.

RESOLUTION 2022 – 117

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN
ADOPTING AN INVESTMENT POLICY**

WHEREAS, the City of Lincoln is committed to sound financial management through integrity, prudent stewardship, planning, accountability, full disclosure, and

WHEREAS, an adopted sound financial policies that are consistently followed will assist the City in achieving its current and future goals in a fiscally responsible and sustainable manner; and

WHEREAS, the investment of funds by a California local agency, including the types of securities in which an agency may invest, is governed by the California Government Code; and

WHEREAS, the law requires that the legislative body of each agency adopt an investment policy, which may add further limitations than those established by the State; and

WHEREAS, the City's Treasurer and the Fiscal and Investment Oversight Committee have reviewed and reviewed the proposed policy; and

WHEREAS, the investment policy may be reviewed annually and any changes must be adopted at a public meeting.

NOW, THEREFORE BE IT RESOLVED, that the City Council of the City of Lincoln approves the Investment Policy.

PASSED AND ADOPTED this 24th day of May, 2022

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

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:


Holly Andreatta, Mayor

ATTEST:


Gwen Scanlon, City Clerk

CITY OF LINCOLN 2022 INVESTMENT POLICY

I. POLICY.

In accordance with the laws of the State of California, and under authority granted by the people of the City of Lincoln, the City Treasurer is responsible for investing and safely keeping the unexpended cash funds of the City of Lincoln.

The investment of the funds of the City of Lincoln is directed to the goals of safety of principal, liquidity, and yield in that order. The authority governing investments for municipal governments is set down in the California Government Code, Sections 53600 through 53686.

The primary objective of the investment policy of the City of Lincoln is SAFETY OF PRINCIPAL. Investments shall be placed in those securities as outlined by type and maturity sections in this document. Effective cash flow management and resulting cash investment practices are recognized as essential to good fiscal management and control. The City's portfolio shall be designed and managed in a manner responsive to the public trust and consistent with state and local law. Portfolio management requires continual analysis and as a result, the balance between the various investments and maturities may change in order to give the City of Lincoln the optimum combination of necessary liquidity and optimal yield based on cash flow projections.

II. SCOPE.

The investment policy applies to all financial assets of the City of Lincoln as accounted for in the Annual Financial Report. Policy statements outlined in this document focus on the City of Lincoln's pooled funds but will also apply to all other funds under the City Treasurer's span of control unless specifically exempted by statute or ordinance. This policy is applicable, but not limited to all funds listed below:

1. General Fund
2. Special Revenue Funds
3. Capital Project Funds
4. Enterprise Funds
5. Trust Funds
6. Any New Funds created by the City Council unless specifically exempted

Funds excluded from this policy include bond proceeds and retirement funds.

III. PRUDENCE.

The standard of prudence to be used for managing the City's investments shall be California Government Code Section 53600.3, the prudent investor standard which states, "When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence

under the circumstances then prevailing, including, but not limited to, the general economic conditions and anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency.”

The City Treasurer and other individuals assigned to manage the investment portfolio, acting within the intent and scope of the investment policy and other written procedures and exercising due diligence, shall be relieved of personal responsibility and liability for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely manner and appropriate action is taken to control adverse developments.

IV. OBJECTIVES.

The City's funds shall be invested in a manner designed to accomplish the following objectives which are listed in priority order:

Safety of Principal

Safety of principal is the foremost objective of the City of Lincoln. Each investment transaction shall seek to ensure that capital losses are avoided, whether from securities default, broker-dealer default, or from erosion of the market value. The City shall seek to preserve principal by mitigating the two types of risk, credit risk and market risk.

Credit Risk - defined as the risk of loss due to failure of the issuer of a security, shall be mitigated by investing in investment grade securities and by diversifying the investment portfolio so that the failure of any one issuer does not unduly harm the City's capital base and cash flow.

Market Risk - defined as market value fluctuations due to overall changes in the general level of interest rates, shall be mitigated by limiting the maximum maturity of any one security to five years, structuring the portfolio based on historic and current cash flow analysis eliminating the need to sell securities prior to maturity for cash needs and avoiding the purchase of long-term securities for the sole purpose of short-term speculation.

Liquidity

Because the City operates its own water, sewer, and garbage utilities and bills for these services monthly, significant cash flow is generated daily. Historical cash flow trends are compared to current cash flow requirements on an ongoing basis in an effort to ensure that the City's investment portfolio will remain sufficiently liquid to enable the City to meet all reasonably anticipated operating requirements.

Return on Investments

The investment portfolio should be designed to attain a market average rate of return through budgetary and economic cycles, consistent with the risk limitations, prudent

investment principles and cash flow characteristics identified within the financial statements.

V. MAXIMUM MATURITIES.

Maturities of investments will be selected based on liquidity requirements to minimize interest rate risk and maximize earnings. Current and expected yield curve analysis will be monitored and the portfolio will be invested accordingly.

The City will not directly invest in securities maturing more than five years from the date of purchase. Per California Government Code Section 53601, the City may invest in maturities beyond five years after the City Council has granted express authority to make that investment either specifically or as part of an investment program approved by the City Council no less than three months prior to the investment.

VI. PERFORMANCE EVALUATION.

Investment performance is continually monitored and evaluated by the City Treasurer. Investment performance statistics and activity reports are generated quarterly for presentation to the Fiscal & Investment Oversight Committee and the City Council.

The investment portfolio shall be designed to attain a market average rate of return through budgetary and economic cycles, considering the investment risk constraints and cash flow needs. The specific investment performance objective for the portfolio shall be to earn a total rate of return over a market cycle which is approximately equal to a market benchmark index.

VII. DELEGATION OF AUTHORITY AND DUTIES.

On May 14, 2019, the City Council adopted Ordinance 985B, amending Municipal Code which established the Office of the Director of Finance position for the City of Lincoln. That ordinance delegated to the Director of Finance those duties set forth in Sections 41001 through 41007 and 53630 through 53683 of the Government Code of the State of California.

Pursuant to City of Lincoln Ordinance number 397B, the City Manager is the Director of Finance. The City Manager may delegate day to day duties to the Director of Finance.

The City Treasurer is an elected official, and as such must be a resident and registered voter of the city. Desirable qualifications for the City Treasurer include:

- 1) Knowledge of municipal revenue sources;
- 2) Knowledge of methods, practices and principles related to the investment of City funds;
- 3) Knowledge of assessment district and bond financing techniques;
- 4) Knowledge of methods, practices and principles related to evaluating municipal cash flow needs;
- 5) Ability to invest the City's funds in a wise and prudent manner; and

- 6) Ability to establish and maintain effective working relationships with those necessary to the performance of required duties.

The City Treasurer is tasked with acting as the general auditor of all municipal finances, and chairs and makes a quarterly report to the Fiscal Investments and Oversight Committee regarding the adequacy of existing internal controls, including reporting whether assets are being properly used, fairly stated and accounted for. And whether all liabilities and fund balances are fairly stated. Once the report is approved by the committee, the City Treasurer submits the report to the City Council for consideration. With the assistance of the Finance Director and outside finance professionals, the City Treasurer is required to ensure funds deposited are compliant with Government Code sections 53630-53683. The City Treasurer also is required to annually propose an investment policy to the city Council for its consideration and approval.

The City may engage the services of one or more external investment managers to assist in the management of the City's investment portfolio in a manner consistent with the City's objectives. Such external managers may be granted discretion to purchase and sell investment securities in accordance with this Investment Policy. Such managers must be registered under the Investment Advisors Act of 1940.

VIII. FISCAL & INVESTMENT OVERSIGHT COMMITTEE.

The Fiscal & Investment Oversight Committee ("FIOC") advises the City Council on policy issues related to fiscal and investment matters. By Ordinance No. 986B enacted on May 14, 2019 FIOC is specifically tasked with (1) ensuring correct and complete financial records are maintained to accurately reflect the total financial position of the City; (2) supporting the City's efforts to provide accurate, timely and meaningful financial statements; (3) supporting the budgeting process with review, analysis and recommendations for improvement and transparency; (4) safeguarding the City's assets by making conservative and prudent financial planning recommendations consistent with an adopted investment policy; and (5) reviewing fund balances and reserves, and offering recommendations to ensure healthy cash flow and appropriate long-term planning.

The Committee consists of the City Treasurer and six public members appointed by the City Council. The public members are required to demonstrate knowledge, experience, training or education in municipal finance, general accounting practices, budgets and investments. The City Manager and Finance Director act in a staff advisory capacity to the FIOC. The Committee shall meet at least quarterly or as reasonably as necessary to accomplish their assigned objectives.

IX. ETHICS AND CONFLICTS OF INTEREST.

Officers and employees involved in the investment process shall refrain from personal business activity that conflicts with the proper execution of the investment program or impairs their ability to make impartial investment decisions. Additionally, the City Treasurer and the members of the investment committee are required to annually file

applicable financial disclosures as required by the Fair Political Practices Commission (FPPC).

X. SAFEKEEPING OF SECURITIES.

To protect against fraud, embezzlement, or losses caused by a collapse of an individual securities dealer, all security transactions, including collateral for repurchase agreements, entered into by the City shall be conducted on a delivery-versus-payment (“DVP”) basis. In addition, all securities owned by the City shall be held in safekeeping by a third-party custodian designated by the City Treasurer and evidenced by safekeeping receipts.

Securities held in custody for the City shall be independently audited on an annual basis to verify investment holdings.

All exceptions to this safekeeping policy must be approved by the City Treasurer in written form and included in quarterly reporting to the City Council

GASB Statement No. 3 establishes numerical categories of risk relating to the custody and safekeeping of deposits and investments held by third party custodians. Under this Investment Policy, the City’s requirements for the safekeeping of deposits and investments fall into Category 1, the safest category. However, it is possible that if the City Treasurer approves an exception to this safekeeping policy, the City’s safekeeping policy would no longer qualify as Category 1.

XI. INTERNAL CONTROLS.

Internal controls are a set of policies and procedures to prevent deliberate or misguided use of funds for unauthorized purposes. The City of Lincoln’s Investment Policy describes and formalizes measures to minimize the risk of loss and to ensure that financial reporting of the City’s investments is accurate and timely. A common internal control element, with respect to cash management, is segregation of duties. Sections VI, VII, VIII and X of this Investment Policy segregate the duties of individuals involved with the management and reporting of City investments in order to improve the detection of errors or irregularities that may occur.

Multiple signatures are required to transfer money into or out of cash and investment accounts. Transfer requests shall contain three signatures, that of the person who prepared the transfer request, the person who reviewed the transfer request, and a signature approving the transfer request. Investment transactions are completed by a qualified broker/dealer, who is contractually obligated to conform to the Safety of Principal controls described in this policy. The investment portfolio and all related transactions are reviewed and balanced to appropriate general ledger accounts by the Support Services Department on a monthly basis. Every transaction will be independently confirmed by broker dealers directly to the City Treasurer, City Manager, and Finance Director via e-mail. The investment portfolio statements are included in the quarterly reporting, and are subject to the review of the Fiscal & Investment

Oversight Committee and of the public. These internal controls conform with prevailing auditing standards and to standard industry practices.

An independent analysis by an external auditor shall be conducted annually to review internal control, account activity, and compliance with government policies and procedures.

XII. REPORTING.

The Treasurer shall submit a monthly report of investment transactions, if any, to the legislative body, in accordance with California Government Code §53607.

Staff shall review and render reports to the City Manager, Fiscal & Investment Oversight Committee and City Council which shall include the face amount of the cash investment, the classification of the investment, the name of the institution or entity, the rate of interest, the maturity date, the current market value and accrued interest to date due for all securities.

XIII. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS.

The City shall transact business only with qualified banks and brokers/dealers. Investment staff shall investigate dealers who wish to do business with the City to determine if they are adequately capitalized, have pending legal action against the firm or the individual broker, and make markets in the securities appropriate to the City's needs. All securities shall be issued by organizations of either rated in a rating category of "A" or the equivalent or better by at least one nationally recognized statistical rating organization (NRSRO) or backed by the full faith of the government of the United States.

The Director of Finance shall annually send a copy of the current investment policy to all broker/dealers approved to do business with the City or to the City's investment manager, if one is engaged. Confirmation of receipt of this policy shall be considered evidence that the dealer or investment manager understands the City's investment policies and intends to sell or purchase for the City only appropriate investments authorized by this investment policy.

If the City has contracted with an investment advisor to provide investment services, the investment advisor may use their own list of approved issuers, brokers/dealers and financial institutions to conduct transactions on the City's behalf.

XIV. COLLATERALIZATION.

Collateral is required for investments in certificates of deposit (time deposits) and repurchase (and reverse repurchase) agreements. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 110% of market value for certificate of deposit and for repurchase agreements and reverse repurchase agreements it will be at least 102% of market value of principal and accrued interest.

The City chooses to limit collateral to the following: securities that are the direct obligations of, or are fully guaranteed as to the principal and interest by the United States or any agency of the United States.

XV. DIVERSIFICATION.

Except for U.S. Treasury securities, federal agencies, and authorized pools and money market funds, no more than 5% of the cost value of the portfolio will be invested in any one issuer or financial institution, regardless of sector.

XVI. AUTHORIZED INVESTMENTS.

Investment of City funds is governed by the California Government Code Sections 53600 et seq., within the context of the limitations, the following investments are authorized, as further limited herein:

1. United States Treasury Bills, Bonds, and Notes or those for which the full faith and credit of the United States are pledged for payment of principal and interest. There is no percentage limitation on the portfolio, which can be invested in this category, although a five-year maturity limitation is applicable.
2. Federal agency or United States government-sponsored enterprise obligations, participations or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises. There is no percentage limitation on the portfolio for these securities, although a five-year maturity limitation is applicable.
3. Local Agency Investment Fund (LAIF) which is a State of California managed investment pool may be used up to the maximum permitted by California State Law. LAIF is a demand account, so no maturity limitation is required.
4. Local Government Investment Pools. Shares of beneficial interest issued by a joint powers authority organized pursuant to Section 6509.7 that invests in the securities and obligations authorized in Section 53601 subdivisions (a) to (r), inclusive. Each share shall represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section, the joint powers authority issuing the shares shall have retained an investment adviser that meets all of the following criteria:
 - (1) The adviser is registered or exempt from registration with the Securities and Exchange Commission.
 - (2) The adviser has not less than five years of experience investing in the securities and obligations authorized in subdivisions (a) to (q), inclusive.
 - (3) The adviser has assets under management in excess of five hundred million dollars (\$500,000,000).

There is no percentage limitation on the portfolio for these securities.

5. Shares of beneficial interest issued by diversified management companies that are money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. Sec. 80a-1 et seq.). the company shall have met either of the following criteria:

(A) Attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs.

(B) Retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds with assets under management in excess of five hundred million dollars (\$500,000,000).

The purchase price of shares of beneficial interest purchased pursuant to this subdivision shall not include commission that the companies may charge and shall not exceed 20% of the cost value of the portfolio. However, no more than 10% of the portfolio may be invested in shares of beneficial interest of any one mutual fund pursuant to paragraph (1).

6. Bills of exchange or time drafts drawn on and accepted by commercial banks, otherwise known as banker's acceptances. Bankers acceptances purchased may not exceed 180 days to maturity or 40% of the cost value of the portfolio.

7. Commercial paper of "prime" quality of the highest ranking or of the highest letter and number rating as provided for by a nationally recognized statistical rating organization (NRSRO) and issued by domestic corporations having assets in excess of \$500 million and having debt other than commercial paper, if any, that is rated in a rating category of "A" or its equivalent or better by an NRSRO. Purchases of eligible commercial paper may not exceed 270 days to maturity. Effective until January 1, 2026, purchases of commercial paper may not exceed 40% of the cost value of the portfolio. After January 1, 2026, purchases of commercial paper may not exceed 25% of the cost value of the portfolio.

8. Negotiable certificates of deposit issued by nationally or state chartered banks or state or federal savings institutions. Purchases of negotiable certificates of deposit may not exceed 30% of the cost value of the portfolio. A maturity limitation of five years is applicable.

9. Medium Term Corporate Notes, with a maximum maturity of five years may be purchased. Securities eligible for investment shall be rated in a rating category of "A" or the equivalent or higher by an NRSRO at the time of purchase. Purchase of medium-term notes may not exceed 30% of the cost value of the portfolio.

10. Municipal obligations. Bonds issued by a local agency within this state, including bonds payable solely out of the revenues from a revenue-producing property owned,

controlled, or operated by the local agency, or by a department, board, agency, or authority of the local agency.

Registered state warrants or treasury notes or bonds of this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the state or by a department, board, agency, or authority of the state.

Registered treasury notes or bonds of any of the other 49 states in addition to California, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 states, in addition to California.

Purchases of securities authorized by this subdivision must be rated in a rating category of "A" or the equivalent or better by an NRSRO and may not exceed 15% of the cost value of the portfolio.

11. Supranationals. United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank, with a maximum remaining maturity of five years or less, and eligible for purchase and sale within the United States. Investments under this subdivision shall be rated in a rating category of "AA" or its equivalent or better by an NRSRO and shall not exceed 30% of the cost value of the portfolio.

12. Asset-Backed Securities. A mortgage passthrough security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease-backed certificate, consumer receivable passthrough certificate, or consumer receivable-backed bond. Securities eligible for investment under this subdivision shall be rated in a rating category of "AA" or its equivalent or better by an NRSRO and have a maximum remaining maturity of five years or less. Purchase of securities authorized by this subdivision shall not exceed 20% of the cost value of the portfolio.

Ineligible investments are those that are not described herein, including, but not limited to: common stocks and long term (over five years maturity) notes and bonds are prohibited from use in this portfolio unless specifically allowed both by state law and City Council approval. It is noted that special circumstances may arise where these methods of investment may become necessary. When this becomes necessary, the City Council will be asked to take the appropriate action to ratify the means of investment necessary, provided that it is allowable by California Code.

The following table depicts the maximum percentage limitations and investment terms by instrument which shall be used for the City's pooled funds portfolio:

<u>Investment Type</u>	<u>Maximum Specified % of Portfolio</u>	<u>Maximum Maturity</u>
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US Treasury Obligations	100%	5 Years
US Gov't Agency Obligations	100%	5 Years
Local Agency Investment Fund (LAIF)	As Permitted by Law	As Permitted by Law
Local Government Investment Pools	100%	NA
Money Market Funds	20%	NA
Bankers Acceptances	40%	180 Days
Commercial Paper of Prime Quality	40%*	270 Days
Negotiable Certificates of Deposit	30%	5 Years
Medium Term Corporate Notes	30%	5 Years
Municipal Obligations	15%	5 Years
Supranationals	30%	5 Years
Asset-Backed Securities	20%	5 Years

**As permitted by Senate Bill 998 2020, the City may invest up to 40% in commercial paper until January 1, 2026.*

XVII. REVIEW OF INVESTMENT PORTFOLIO.

At the time of purchase, the securities held by the City must be in compliance with Section XVI., Authorized Investments. Because subsequent to the date of purchase some securities may fall out of compliance with Section XVI., the City Treasurer shall at least annually review the portfolio to identify those securities that do not comply. The City Treasurer shall establish procedures to report to the City Council and to FIOC, major and critical incidences of noncompliance identified through the review of the portfolio.

XVIII. INVESTMENT POOLS/MUTUAL FUNDS.

An annual, thorough investigation of any investment pool or money market fund in which the City invests is required prior to investing. The review should address the following:

1. A description of eligible investment securities, and a written statement of investment policy and objectives.
2. A description of interest calculations and how it is distributed, and how gains and losses are treated.

3. A description of how the securities are safeguarded (including the settlement processes), and how often the securities are priced and the program audited.
4. A description of who may invest in the program, how often, what size deposit and withdrawal are allowed.
5. A schedule for receiving statements and portfolio listings.
6. Are reserves, retained earnings, etc. utilized by the pool/fund?
7. A fee schedule, and when and how is it assessed.
8. Is the pool/fund eligible for bond proceeds and/or will it accept such proceeds?

XIX. LEGISLATIVE CHANGES.

Any State of California legislative action that further restricts allowable maturities, investment type, or percentage allocations will supersede any of the material presented herein. In this case, the applicable law will become part and parcel of this investment policy.

XX. INTEREST EARNINGS.

All monies earned and collected from investments authorized in this policy shall be allocated monthly to various fund accounts based on the cash balance in each fund as a percentage of the entire pooled portfolio

XXI. LIMITING MARKET VALUE EROSION.

The longer the maturity of securities, the greater their market price volatility. Therefore, it is the general policy of the City of Lincoln to limit the potential effects of market value erosion by adhering to the following guidelines:

1. All immediate and anticipated changes in liquidity requirements will be addressed prior to purchasing all investments.
2. Maturity dates for long-term investments will coincide with significant cash flow requirements where possible to assist with short term cash requirements at maturity.
3. All long-term securities will be purchased with the intent to hold all investments to maturity under the prevailing economic conditions. However, economic or market conditions may change, making it in the city's best interest to sell or trade a security prior to maturity.

XXII. PORTFOLIO MANAGEMENT ACTIVITY.

It is the City's full intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal dollars.

However, it is realized that market prices of securities will vary depending on economic and interest rate conditions at any point in time. It is further recognized that in a well-diversified investment portfolio, occasional measured losses are inevitable due to economic, bond market, or individual security credit analysis. These occasional losses must be considered within the context of the overall investment program objectives and the resultant long-term rate of return.

The investment program shall seek to augment returns consistent with the intent of this policy, identified risk limitations and prudent investment principles. These objectives will be achieved by use of the following strategies:

Active Portfolio Management: Through active fund and cash flow management, taking advantage of current economic and interest rate trends, the portfolio yield may be enhanced with limited and measurable increases in risk by extending the weighted maturity of the total portfolio.

Portfolio Maturity Management: When structuring the maturity composition of the portfolio, the City shall evaluate the current cash flow trends, expected interest rate yields, and necessary cash flow requirements. It is recognized that in optimal market condition, longer maturities produce higher yields.

Securities Swaps: The City may take advantage of a security swap opportunity in order to improve the quality, yield, or target duration in the portfolio; address a liquidity need of the portfolio; or to remove a security with a declining credit to minimize loss of principal. A swap may be selected even if the transactions will result in an accounting loss. Documentation for swaps will be included in the City's permanent investment file documents.

Security Downgrade: If securities owned by the City are downgraded to a level below the quality required by this Investment Policy, it shall be the City's policy to review the credit situation and make a determination as to whether to sell or retain such securities in the portfolio.

XXIII. POLICY REVIEW AND ADOPTION.

The City of Lincoln's Investment Policy shall be adopted by resolution of the City Council annually. The Investment Policy shall be reviewed at least annually to ensure it is consistent with the objectives of safety, liquidity, yield, and relevance to current law and financial and economic trends. Any amendments to this Policy, other than State and Federal Laws, which automatically supersede the relevant sections, shall be forwarded to the City Council for adoption by resolution.

GLOSSARY.

AGENCIES: Federal agency securities and/or Government-sponsored enterprises.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR): The official annual report of the City. It is prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

ASKED: The price at which securities are offered.

BANKERS' ACCEPTANCE (BA): A draft or bill of exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

BENCHMARK: A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio's investments.

BID: The price offered by a buyer of securities. (When you are selling securities, you ask for a bid.) See Offer.

BROKER: A broker brings buyers and sellers together for a commission.

CERTIFICATE OF DEPOSIT (CD): A time deposit with a specific maturity evidenced by a Certificate. Large denomination CD's are typically negotiable.

COLLATERAL: Securities, evidence of deposit or other property, which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

COUPON: (a) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

DEALER: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

DEBENTURE: A bond secured only by the general credit of the issuer.

DELIVERY VERSUS PAYMENT: There are two methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

DERIVATIVES: (1) Financial instruments whose return profile is linked to, or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or (2) financial contracts based upon notional amounts whose value is derived from an underlying index or security (interest rates, foreign exchange rates, equities or commodities).

DISCOUNT: The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

DISCOUNT SECURITIES: Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value (e.g., U.S. Treasury Bills.)

DIVERSIFICATION: Dividing investment funds among a variety of securities offering independent returns.

DURATION: A measure of the sensitivity of the price (the value of principal) of a fixed-income investment to a change in interest rates. Duration is expressed as a number of years. Rising interest rates mean falling bond prices, while declining interest rates mean rising bond prices.

FEDERAL CREDIT AGENCIES: Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., S&L's, small business firms, students, farmers, farm cooperatives, and exporters.

FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC): A federal agency that insures bank deposits, currently up to \$250,000 per entity.

FEDERAL FUNDS RATE: The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

FEDERAL HOME LOAN BANKS (FHLB): Government sponsored wholesale banks (currently 12 regional banks), which lend funds and provide correspondent banking services to member commercial banks, thrift institutions, credit unions and insurance companies. The mission of the FHLBs is to liquefy the housing related assets of its members who must purchase stock in their district Bank.

FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA): FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

FEDERAL OPEN MARKET COMMITTEE (FOMC): Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member, while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

FEDERAL RESERVE SYSTEM: The central bank of the United States created by Congress and consisting of a seven member Board of Governors in Washington, D.C., 12 regional banks and about 5,700 commercial banks that are members of the system.

GASB STATEMENT NO. 3: Governmental Accounting Standards Board (GASB) Statement No. 3 concerns deposits with financial institutions, investments, and reverse repurchase agreements. GASB Statement No. 3 establishes numerical categories of risk relating to the custody and safekeeping of deposits and investments held by third party custodians. The categories for deposits are classified as follows

Category 1 - Insured or collateralized with securities held by the entity or by its agent in the entity's name.

Category 2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name.

Category 3 - Uncollateralized

The Statement further categorizes investment custodial risk as follows:

Category 1 - Insured or registered, or securities held by the entity or its agent in the entity's name.

Category 2 - Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the entity's name.

Category 3 - Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the entity's name.

GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA or Ginnie Mae): Securities influencing the volume of bank credit guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institutions. Security holder is protected by full faith and credit of the U.S. Government. Ginnie Mae securities are backed by the FHA, VA or FHA mortgages. The term "pass-throughs" is often used to describe Ginnie Maes.

LIQUIDITY: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

LOCAL GOVERNMENT INVESTMENT POOL (LGIP): The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment.

MARKET VALUE: The price at which a security is trading and could presumably be purchased or sold.

MASTER REPURCHASE AGREEMENT: A written contract covering all future transactions between the parties to repurchase—reverse repurchase agreements that establishes each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller borrower.

MATURITY: The date upon which the principal or stated value of an investment becomes due and payable.

MONEY MARKET: The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

OFFER: The price asked by a seller of securities. (When you are buying securities, you ask for an offer.) See Asked and Bid

OPEN MARKET OPERATIONS: Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and

credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

PORTFOLIO: Collection of securities held by an investor.

PRIMARY DEALER: A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks, and a few unregulated firms.

PRUDENT PERSON RULE: An investment standard. In some states the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the custody state—the so-called legal list. In other states the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

QUALIFIED PUBLIC DEPOSITORIES: A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

RATE OF RETURN: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond the current income return.

REPURCHASE AGREEMENT (REPO): A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate him for this.

REVERSE REPURCHASE AGREEMENT (REVERSE REPO): A reverse-repurchase agreement (reverse repo) involves an investor borrowing cash from a financial institution in exchange for securities. The investor agrees to repurchase the securities at a specified date for the same cash value plus an agreed upon interest rate. Although the transaction is similar to a repo, the purpose of entering into a reverse repo is quite different. While a repo is a straightforward investment of public funds, the reverse repo is a borrowing.

SAFEKEEPING: A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

SECONDARY MARKET: A market made for the purchase and sale of outstanding issues following the initial distribution.

SECURITIES & EXCHANGE COMMISSION: Agency created by Congress to protect investors in securities transactions by administering securities legislation.

SEC RULE 15(C)3-1: See Uniform Net Capital Rule.

STRUCTURED NOTES: Notes issued by Government Sponsored Enterprises (FHLB, FNMA, SLMA, etc.) and Corporations, which have imbedded options (e.g., call features, step-up coupons, floating rate coupons, derivative-based returns) into their

debt structure. Their market performance is impacted by the fluctuation of interest rates, the volatility of the imbedded options and shifts in the shape of the yield curve.

TREASURY BILLS: A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

TREASURY BONDS: Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of more than 10 years.

TREASURY NOTES: Medium-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities from two to 10 years.

UNIFORM NET CAPITAL RULE: Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash.

YIELD: The rate of annual income return on an investment, expressed as a percentage. (a) **INCOME YIELD** is obtained by dividing the current dollar income by the current market price for the security. (b) **NET YIELD** or **YIELD TO MATURITY** is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.



GLOSSARY OF FINANCIAL TERMS

Accrual Basis - A basis of accounting in which revenues and expenditures are recorded at the time they occur as opposed to when cash is actually received or spent.

Adjusted Budget - The adopted budget plus any modifications (increases, decreases and transfers) approved by the City Council during the fiscal year.

Allocation of Funds - A legal authorization granted by the City Council to make expenditures of resources and to incur obligations for a specific purpose.

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 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 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 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 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 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 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 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.