



City of Lincoln

Community Facilities District No. 2010-1

Special Tax Accountability Report

Fiscal Year 2024-25

December 2025

Prepared by

**FRANCISCO
AND ASSOCIATES**

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INTRODUCTION:

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

The Fiscal Year 2024-25 Special Tax Accountability Report was prepared for the City Community Facilities District No. 2010-1.

PURPOSE OF CFD NO. 2010-1:

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

REVENUES AND EXPENSES:

CFD No. 2010-1 (Police and Fire Services)
Fiscal Year 2024-25
Revenues and Expenditures

Description	FY 2024-25 Total
Beginning Balance as of July 1, 2024	\$26,796
REVENUES	
Special Taxes ¹	\$44,047
Other Sources	\$1,210
TOTAL REVENUES	\$45,257
EXPENDITURES	
Police Operations/Professional Services	\$28,041
Administration/Incidentals	\$2,411
TOTAL DIRECT COSTS	\$30,452
FUND BALANCE INFORMATION²	
Ending Fund Balance as of June 30, 2025	\$41,601

¹ Special taxes are equal to the amount collected in FY 2024-25.

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