City of Lincoln

FISCAL YEAR 2025-2027

BIENNIUM BUDGET



City of Lincoln
Live. Life. Lincoln

Office of the City Manager

Sean Scully, City Manager

June 24, 2025

Honorable Mayor, Vice Mayor and City Councilmembers,

It is my unique pleasure to transmit to you the proposed budget for the 2025-2027 budget cycle. With this budget proposal we simultaneously are bringing our very first biennium budget to a close ('23-'25). The City Council's direction in 2023 to move to a two-year budget cycle has been a success on several levels. While it has been a very technical and involved process, it has allowed the organization to plan for and fund the goals Council has laid out during that time period. It has also created efficiencies at a staff level, creating a process that allows for smaller scale adjustments throughout the budget cycle versus the continuous one-year process that frequently doesn't lend itself to long-term projects that span many years. We learned many lessons from our first two-year budget, and we have used that experience to define, refine and improve our budgeting practices. That experience has created the document presented to you today which we believe will act as the financial roadmap to moving forward with key priorities for Lincoln's success over the next two years.

It is staff's opinion that the development of any municipal budget is best set up for success when it is a collaborative process. In Lincoln that collaboration includes staff, community groups, various City committees and boards, and perhaps most importantly the elected City Council who provide critical policy direction that very specifically allocate resources based on those policies. This year we took it a step further; we collected data through polling and community outreach to receive feedback from the broader community on what our budget priorities should be. In an environment of limited resources, community input into how those resources should be prioritized and allocated gives staff and Council additional information by which decisions can be made. We thank that community and participants for this valuable feedback and we have attempted to incorporate that feedback as we have built this budget.

Perhaps the most important roadmap that informs our budget year in and year out is the strategic planning process. The goals and initiatives directed by the City Council serve as a roadmap to the strategic allocation of our limited discretionary resources. This year we have again attempted to strike a very delicate balance between providing the best in municipal services by making sure that we are putting the organization in a position where our financial position improves over the long term. As you'll see, that is much easier said than done. The next two years will be critical for the City of Lincoln financially. Revenue generation and efficient strategic spending will determine much of what our '27-'29 budget may look like. This year we enter a more unstable economic environment than in previous years and as such we have attempted to fund our core services appropriately while exercising caution related to economic challenges we will likely face down the road.

As in previous years, you will likely notice that this budget has a variety of strengths and weaknesses financially. This is not unique to Lincoln; what is unique has been the willingness of our organization to meet these challenges head-on, even when that work is difficult and at times painful.

We sit in a unique position of immense opportunity and growth paired with revenues that are insufficient to sustain services over a multi-year period. Our goal over this upcoming cycle will be to strategically work toward efficient delivery service and cost saving measures, while at the same time investing in our public services and infrastructure to keep Lincoln a wonderful place to live.

You notice as you review this document that we are proposing various investments across all our service categories. In the General Fund, we have attempted to keep the addition of new ongoing operational expenditures to a minimum. To the extent funds are employed in the General Fund we have tried to focus on critical one-time infrastructure and capital projects. To the extent Lincoln can afford it, we want to strive to provide the absolute best in municipal service we can.

You may also notice an impressive list of Capital Improvement Projects (Cl P's), many of which have been awaiting construction for several years. Over the past two budgets our engineering team has delivered project after project to meet immense service demand. Our goal has been to employ restricted funds that have been collected for these projects and complete a number of critically important transportation, utility infrastructure, public facility and park projects this budget cycle.

Within the General Fund we will be showing an operational structural deficit of approximately $3.6M. In prior years the fund balance within the General Fund had not been utilized for one of its most important purposes, which in some cases was to fund one-time large-scale capital expenditures. As we have discussed publicly several times, Lincoln's General Fund revenue sources need diversification over the next 4-6-year period to achieve what most financial professionals would deem to be a secure financial position and maintain our ability to appropriately staff our public safety and other general funded departments. Our goal will be to

work toward that revenue generation and diversification during this budget cycle to hold off the potential for any dramatic cuts in the future which would affect service delivery. It will be perhaps the most critical two-year period for Lincoln financially in the last 10-12 years.

More pointedly, improving and developing a more robust commercial sales tax base will be critical in creating a sturdy general fund that can achieve the goals the Council and community desire over the long term. Developing and improving our commercial sales tax base does not only include development of commercial land but also residential land to support our commercial centers. Without addressing this need for diversification, Lincoln will continue to struggle for stability with limited resources.

Expenditures across all departments will continue to be evaluated critically so that we are able to stretch our resources to the greatest possible benefit for the community.

This is much easier said than done, and our staff have done a fantastic job prudently budgeting for investments in our services that will provide actual value to the public and this organization.

While the General Fund and revenue generation will be the main priority over this budget cycle, it should be noted that Lincoln's utility funds are in a significantly different position than they were in '23. In 2023 Lincoln faced the very serious reality that all the three major utility funds (water, sewer, solid waste) would be bankrupt within a 12–18-month period. Fortunately, through a lengthy and involved rate setting process the City Council corrected that by adopting rates which, over the past 24 months, have corrected the financial position of each utility fund. There is still work to be done but each fund now has sufficient operating revenues to meet their obligations while also putting aside funding for needed capital replacement projects (many of which are included in this budget).

The Airport enterprise fund will again run in a slight deficit. Normally this would be cause for concern, however, a collective of the Council/Staff/Airport Committee and Airport users have made significant strides over the past year to bring forth a variety of new and exciting projects at the Airport all designed to improve the financial position of the airport by generating more revenue. Whether it be new hanger projects or new fee structures, each decision has been made to systematically rehabilitate the Airport into a self-sustaining enterprise fund. While those revenues have not been added to this budget (yet) we believe that it is possible that by the end of this cycle the Airport will be in a positive cash flow position. This would be the first time in many years (perhaps decades) that this is the case.

As you can likely tell by this point, this upcoming two-year period will be critical for Lincoln's future. Opportunities abound but so do challenges. Our collective job will be to navigate those in a way that leads Lincoln to the economic prosperity that sits just barely beyond our grasp at the moment. We will endeavor to give Council the absolute best data and advice we can muster so that the Council can make the absolute best decisions they are able to.

With all that said, this budget wouldn't have been possible without a number of important groups who deserve appreciation. Firstly, thank you to the City Council for your guidance, support and willingness to embrace creative solutions to complex problems. We also appreciate the immense trust that you place in our hands, it is a responsibility we take very seriously. Second, I'd like to thank each and every one of our staff members here at the City of Lincoln, our process of defining, redefining and building our collective team has led to a better overall service to the community, and I am very proud to be able to lead this team of professionals. Most importantly, I'd like to thank the citizens of Lincoln;

your feedback, engagement, and overall passion for your community is inspiring. Serving a community that loves their city as much as you do makes coming to work every day a privilege and we view it as such.

Please feel free to contact staff with specific questions about the budget and I'd very much encourage the Council and community to check our financial transparency dashboard on the city website which will allow you to keep track of the budget data monthly.

Finally, if you'll indulge me for a moment, I have a tradition of ending my budget transmittal letters with a final thought. So here it is: While it is true that our financial position is delicate at the moment, our opportunities are immense, if we continue to work together as a community and take advantage of the opportunities laid out before us, we will forge a new and better financial position that future generations will benefit from. With that in mind, let's continue to push forward undeterred by pessimism and make the most of our opportunities to keep Lincoln as wonderful a place as it is today.

Sincerely,

Sean Scully

City Manager

City of Lincoln

Budget Document Overview

The Budget Process



The budget is a financial operating plan designed to guide the City's operations, programs, and capital activities for a given period of time and constitutes the legal authority for municipal expenditures. During the 2022/23 budget implementation process, the City Council directed staff to move forward with converting to a Biennial budget which is the practice of preparing and adopting a budget for a two-year period. On January 24, 2023, the City Council rescinded the Annual Budget Policy and adopted a Biennial Budget Policy with the initial biennial budget period of July 1, 2023 through June 30, 2025.

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 Biennial Budget (which includes both the operating budget and the capital budget) in June of the first year of the biennium cycle. It is necessary for City Council to adopt the budget prior to the beginning of the first fiscal year within the biennium cycle. The budget is established with the information that is available at a point in time, and should therefore be considered a flexible document which will require amendments as expenditures and revenues evolve during the budget cycle. During the first fiscal year within the biennium cycle, staff will propose a Capital Improvement budget adjustment in August or September 2025 along with a 1st quarter biennium adjustment in February 2026, a mid-cycle adjustment in June 2026 and a 3rd quarter biennium adjustment in January 2027.

Budget Development

The budget is prepared for all governmental, proprietary, and fiduciary funds that are considered budgetary and is categorized by several different criteria including operating unit and capital improvement project. The budget is adopted at the fund level and expenditures may not legally exceed appropriations at that level of detail. Authorization of appropriations for all funds lapse at the end of the biennium budget cycle. Although the budget maintenance process is ongoing, the initial 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. A summary of the activities conducted to prepare the budget is provided below:

Budget Document Overview

- **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.



Photo credit: David Hughes

- **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/equipment (Fleet Management). This allows each internal department 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 Budget 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 proposed 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." A 2025 – 2027 Capital Project Overview was presented to City Council on May 27, 2025. This overview also included new positions approved by the City Manager to be included within the budget proposal. A Biennium Budget overview highlighting the General Fund, PFE Funds and the four Enterprise Funds (Water, Wastewater, Solid Waste and Airport) was presented to City Council on June 10, 2025. These overviews allow 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 Document Overview

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 which can and will occur throughout the budget cycle, must be adopted by Resolution. There are several reasons for initiating a budget amendment including:

- Recognizing revenue that was not anticipated at the time of budget adoption (receipt of a grant) and appropriating the associated expenditures
- Increasing/decreasing expenses for a Capital Project expenditure which came in over/under budget
- Use of funds for new appropriations not identified during the budget preparation process

Budget Document Layout

The budget consists of the following sections:

Introduction

This section includes the Budget message which outlines the key components of the budget. It also includes the Budget Document Overview, a glimpse of some demographics and the City organizational structure. Also included are the various City Boards and Commissions along with the Resolution adopting the 2025-2027 Biennium budget and the 2025-26 GANN Appropriations Limit. The appropriations limit for budget year 2026-2027 will be approved by Council during the mid-cycle budget adjustment presented to Council in June 2026.

Budget Summary and Trends

The Budget summary section includes a Fund Balance summary which consolidates what is budgeted for all City funds across the Biennium cycle. This section also includes graphs which summarize revenue and expenditure trends for both the General Fund and all other funds.

Fund Summaries

The Fund summary section provides a description of each fund outlining how the funds can be used. Local governments are comprised of multiple funds which receive various appropriations for specific purposes and can only be used for those purposes. Included in this section are actual revenues/expenditures for FY 2022-2023 and FY 2023-2024, projected revenues/expenditures for FY 2024-2025 and budgeted revenues/expenditures for the current budget cycle of FY 2025-2026 and FY 2026-2027. Charts are included which show each fund's funding source and funding uses including any significant funding uses for a particular fund. This section also includes the General Fund 5 – year forecast.

In general, revenue assumptions are based upon historical trends, conservative growth levels, and information received from various outside agencies. The funds represented in this section include Governmental funds including the General Fund. various Special Revenue Funds, and Capital project Funds; Proprietary Funds which

include Internal Service Funds and Enterprise Funds. Fiduciary Fund activity is not included in this section as these funds are used to account for assets held by the City acting as a trustee. These funds are not available for use by the City and must be used for the benefit of the designated external parties.

Department Operating Budgets

The City is comprised of ten departments which report to the City Council; these departments are then divided into multiple divisions and these division's operating budgets are outlined in this section. The departments include City Manager, City Attorney, Finance, Police, Fire, Library, Recreation, Community Development, Engineering and Public Works. Included with the operating budgets are organizational charts, prior year accomplishments, goals for the current budget cycle and a budget summary of revenues and expenditures.



Photo credit: Tom Hansen

Positions

This section of the budget provides an historical trend of citywide positions along with a summarization of budgeted positions by City department.

Capital Improvement Program

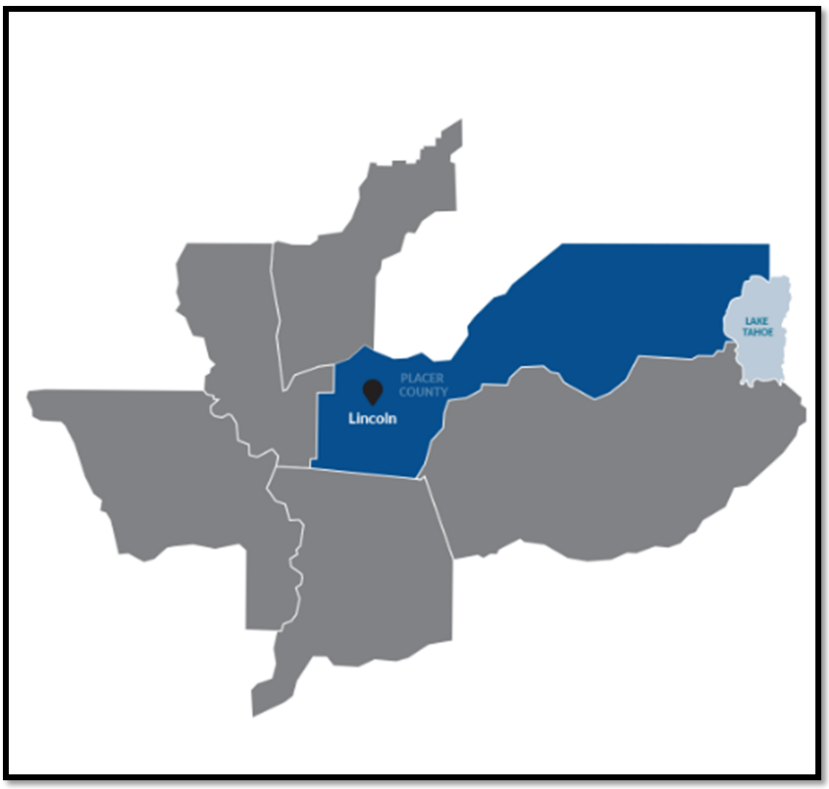
This section outlines the cost estimates and funding sources for the approved Capital improvement projects (CIPs) that are included in the Biennium budget. Projects within the CIP budget include projects that are rolling over from prior years budgets due to lack of completion along with new projects being proposed for the biennium budget cycle. Projects rolled over from prior years are distinguished between those that require no additional funding, and those that are rolled over and require additional funding. There is a summary chart at the beginning of the section which outlines all projects that require funding within this biennium budget cycle. Projects are grouped by category of type of infrastructure, such as Parks, Streets, Water, Wastewater, Drainage, Airport, Public Buildings, Vehicles & Equipment, and Technology. Projects highlighted in green on the CIP summary sheet are proposed for Fiscal year 2026-2027.

Appendix

The Appendix section includes the following information related to various policies; Budget Policy, Financial Policies, Fund Reserve Policy, Investment Policy. Also included in this section are the Gann Appropriations Limit Calculation and a Glossary of Financial Terms.

City Profile

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

24.2 square miles

Elevation

167 feet above sea level

Administrative Staff

City Manager
Sean Scully

Asst. City Manager/Finance Director
Nita Wracker

Police Chief
Matt Alves

City Attorney
Kristine Mollenkopf

Community Development Director
Vacant

Public Works Director
Matthew Medill

City Engineer
Vin Cay

Human Resources Director
Veronica Rodriguez

Library Services Director
Kathryn Hunt

City Clerk
Hope Ithurburn

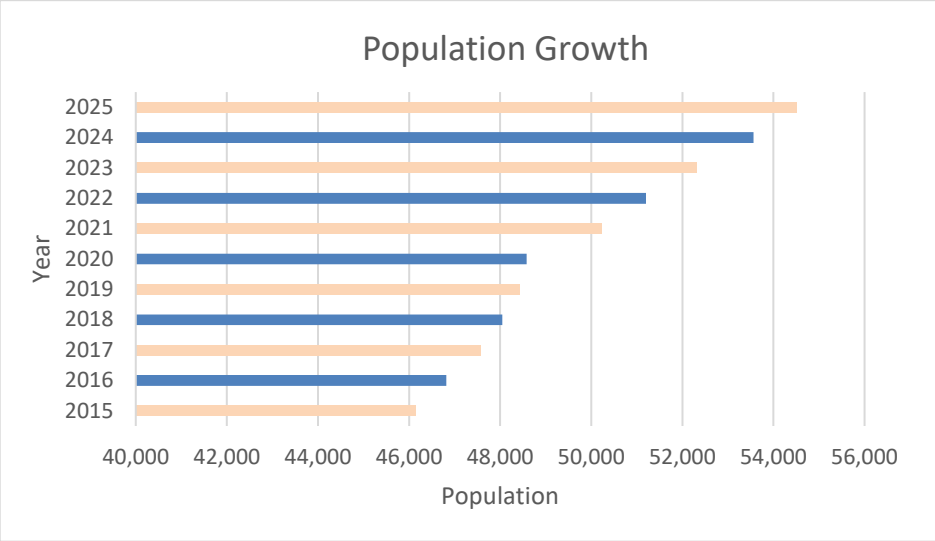
Chief Innovation & Tech. Officer
Jennifer Brown

Fire Chief
Anthony Mejia

Demographics

Population

As of January 1, 2025, the State Department of Finance estimated Lincoln's population to be 54,520, which represents a 0.7% increase in new residents from the prior year.



Source: California Department of Finance

Employment

According to the State of California Employment Development Department (EDD) as of April 2025, the City of Lincoln has a labor force consisting of 23,100 with an unemployment rate of 4.1%. This unemployment rate is higher than Placer County at 3.8% but slightly lower than the State of California unemployment rate of 5.3%.

Household Income

According to the Applied Geographic Solutions, the median household income in 2024 dollars was $107,908, approximately 10% higher than the State median of $96,334.

Household Demographics

There are a total of 19,481 households with 2.6 persons per household and a median age of 43.7 which is about 20% higher than the State of California. 49% of the population is within the 18 to 64 age category with 53% of the overall population being female. (US Census).

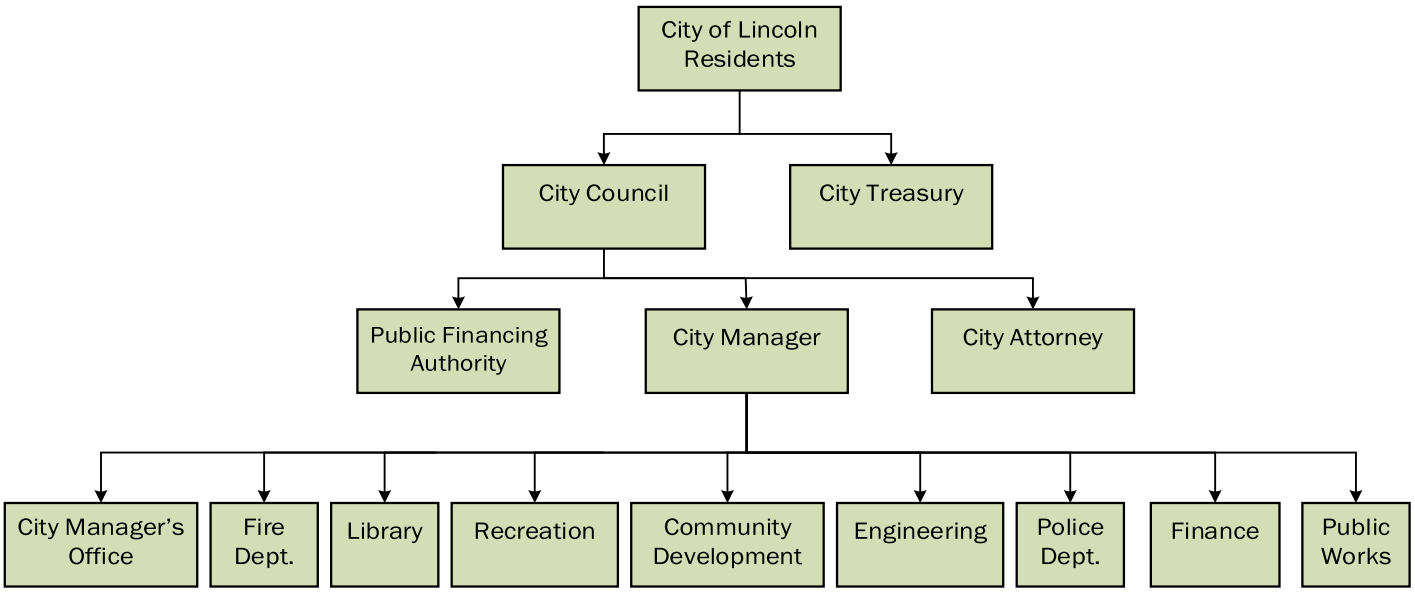


Source: Greater Sacramento Economic Council

Safety

Lincoln is the fourth-safest city in California, according to the 2025 SafeWise Safest Cities report. Lincoln has a rate of 1.7 violent crimes per 1,000 people and 7.0 property crimes per 1,000 people, according to the report. The city was previously ranked No. 7 last year. This is a significant improvement from the prior year, making Lincoln a very safe place to live and work. Lincoln strives to promote a safe community in which all feel welcome and included.

City Organizational Chart



City Commissions, Boards & Committees

City Council

Holly Andreatta, Mayor
Ben Brown, Mayor Pro Tem
John Reedy, Councilmember
Richard Pearl, Councilmember
Whitney Eklund, Councilmember

Airport Committee

Richard Pearl, Councilmember
Whitney Eklund, Councilmember
Sean Scully, City Manager
Byron Maynard
Dan Clarke
Lisa McArdle
Bob Cooperrider
Clara Ellis

Library Advisory Board (LAB)

Richard Pearly, Councilmember
Whitney Eklund, Councilmember
Joanne Schumacher
Lynn Snyder
David Villegas
Gloria Pilotti-Irey
Neil Cochran
Jeff Serpa

Library Advisory Committee

Neil Cochran
Gloria Pilotti-Irey
Joanne Schumacher
Jeff Serpa
Lynn Snyder
David Villegas
George Dykstra, WPUSD
Jason Price, WPUSD
Jennifer Hladun, WPUSD
Diane Mahan, WPUSD
Heather Pierce, WPUSD
Carolyn Norman, Sierra College
Barbara Vineyard, Sierra College
3 vacant Committee positions Sierra College

Design Review Board

Ronee Briley, Public Appointee
Sean Freitas, City Manager Designee
Michele Hutchinson, Planning Comm. Appointee
Efren Sanchez, City Planner

Fiscal & Investments Oversight (FIOC)

Gregory Kevin, City Treasurer
Ron Dolinsek
Mary Wilshire
George Sittner
Lisa Jackson
Kim Tucker-Knotts
Clark Osterhout

Economic Development Committee (EDC)

Whitney Eklund, Councilmember
John Reedy, Councilmember
Sean Scully, City Manager
Erin Frye, Economic Development
Faraz Mahmood
Jeremy Avant
Jason Price
David Riccitiello
Joann Hilton
Andrea Faria
Melanie Borchardt
2 vacant Committee member positions

City Commissions, Boards & Committees

Parks & Recreation Committee

John Reedy, Councilmember
Holly Andreatta, Mayor
Joel Slaughter
Steven Ernst
Matt Lundgren
Tawny Dotson
Joey Zaokopny
Dave Fear
David Villegas
John Pineschi
Amy Ridgway

Planning Commission

Peter Gilbert
Michelle Hutchinson
Timothy Jackson
Eric Johnson
Nathan Herzog
Jerry Johnson
Tony Manning

RESOLUTION 2025 – 091

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN ADOPTING THE BIENNIUM BUDGET AND CAPITAL IMPROVEMENT PLAN FOR THE FISCAL YEAR 2025-2026 AND FISCAL YEAR 2026-2027 AND ADOPTING AN APPROPRIATIONS LIMIT FOR FISCAL YEAR 2025-2026.

WHEREAS, the City Council desires to have a fiscal and staffing plan for the City of Lincoln in order to plan for anticipated revenues and control expenditures; and

WHEREAS, the City of Lincoln biennium budget for the period of 2025-2027 reflects the financial plan using available resources to meet essential needs of our community; and

WHEREAS, the General Fund continues to experience structural deficits within the biennium period and continued reductions in the available General Fund reserves, and

WHEREAS, the City has implemented cost savings strategies, including service innovations, fiscal discipline, and employee collaboration on achieving sustainable benefits in order to stabilize its operational costs, and

WHEREAS, the City continues its commitment to meeting community needs and striving to ensure essential public safety services.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LINCOLN DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. That the City council unanimously finds and declares the existence of a fiscal emergency within the City.

SECTION 2. The proposed budget for the City of Lincoln entitled “City of Lincoln Biennium Budget Fiscal Year 2025-2027, a copy of which is on file with the City Clerk, is hereby adopted.

SECTION 3. The City of Lincoln Biennium Budget Fiscal Year 2025-2026 includes revenues of $281,880,906 and expenditures of $271,191,464 for all funds.

SECTION 4. The Capital Improvement Plan for Fiscal Year 2025-2027 funded expenditures total $36,476,002 which is included in the total Budget expenditures.

SECTION 5. 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 6. 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 7. 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 8. The City Manager is authorized to make transfers of fund balances to accommodate reserve requirements.

SECTION 9. 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 10. The City Manager is authorized to amend the City's budget to reflect all required debt service payments.

SECTION 11. 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 12. Pursuant to Article XIII B of the California Constitution, the appropriations limit for the City of Lincoln is hereby established as $45,546,198 for FY 2025-2026. The appropriations limit for FY 2026-2027 will be adopted at a later date.

SECTION 13. This resolution shall take effect immediately.

PASSED AND ADOPTED this 24th day of June, 2025 by the following vote:

AYES: COUNCILMEMBERS: Brown, Eklund, Pearl, Reedy, Andreatta

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

Holly Andreatta

Holly Andreatta, Mayor

ATTEST:

Hope Ithurburn, City Clerk



Table of Contents

Section I: Introduction

City Manager Letter	A-001
Budget Document Overview	A-007
City Profile/Administrative Staff	A-011
City Organizational Chart	A-014
City Commissions, Boards & Committees	A-015
Budget Resolution 2025	A-017

Section II: Budget Summaries & Trends

Fund Balance, Revenues & Expenditures Summary by Fund	1
General Fund Summary	3
General Fund Revenue & Expenditure History	4
General Fund Revenue Trend by Major Category	5
General Fund Funding uses	6
General Fund Expenditures by Department	7
Citywide Operating Expenditures by Department	8

Section III: Fund Summaries

Fund Descriptions	9
General Fund 5-year Forecast	15
General Fund Forecast by expense category	18
General Fund Forecast by department	19
General Fund Revenue Comparison by	20
Source Other Funds Overview	22
Other Funds Revenue Comparison by Source	24
All Funds Revenue Comparison by Fund Type	34
All Funds Expense Comparison by Fund Type	36
Fund Summaries	39

Section IV: Operating Budget

Department Operating Budgets Overview 115
City Council / Treasurer 116
City Manager 119
City Attorney 134
Finance 138
Police 147
Fire 152
Library 158
Recreation 161
Community Development 172
Engineering 180
Public Works 188

Section V: Positions

Citywide Authorized Staffing History 207
Positions – Full Time Equivalents 208

Section VI: Capital Budget

Capital Improvement Budget Overview 212
Capital Improvement Project Summary by Funding Source 217

Capital Improvement Projects by Project Type
- Parks Projects 218
- Streets Projects 226
- Public Buildings Projects 246
- Drainage Projects 256
- Water Projects 260
- Wastewater Projects 265
- Airport Projects 273
- Transit 278
- Vehicles and Equipment 280
- Technology Projects 313

Section VII: Appendix

Gann Appropriations Limit Calculation 2025-2026 320
Budget Policy 321
Fund Reserve Policy 327
Financial Policies 331
Debt Management Policy 335
Investment Policy 349
Glossary of Financial Terms 367

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget

Fund Balance, Revenues & Expenditures Summary

Fund Name	Fund #	Beginning Balance Unaudited July 1, 2025	Revenue	Transfer In	Total Inflows	Expenditures	Transfer Out	Total Outflows	Projected Ending Balance June 30, 2027
Governmental Funds									
General Fund	1000	9,394,014	59,352,343	1,040,566	60,392,909	(52,119,095)	(14,741,480)	(66,860,575)	2,926,348
- GF Operating Reserves		6,760,956	-	1,331,356	1,331,356			-	8,092,312
- Capital Replacement		1,009,548			-		(500,000)	(500,000)	509,548
- PERS UAL		-		-	-	-		-	-
- GF Designated Reserves		379,552	-	-	-	-	-	-	379,552
General Fund Total		$ 17,544,070	$ 59,352,343	$ 2,371,922	$ 61,724,265	$ (52,119,095)	$ (15,241,480)	$ (67,360,575)	$ 11,907,761
Public Safety Tax Share	1010	2,134,660	3,485,000	-	3,485,000	(3,662,828)		(3,662,828)	1,956,832
Standard Allowance Fund	1020	1,862,683	-	-	-	(1,862,683)		(1,862,683)	-
Park-In-Lieu	2150	162,169	-	-	-	-	-	-	162,169
Streets - Gas Tax/Congestion Relief	2210	1,269,422	5,880,802	-	5,880,802	(5,448,711)	(654,567)	(6,103,278)	1,046,947
Streets - TDA	2230	2,087,631	7,237,149	-	7,237,149	(7,547,907)	(711,584)	(8,259,491)	1,065,289
Source Water Connection Fund	2250	22,332,238	6,772,414	-	6,772,414	-		-	29,104,652
Supplemental Fees - (GF Sub-Fund)	2360	210,998	50,440	-	50,440		(259,200)	(259,200)	2,238
PFE - Transportation	2400	3,636,296	3,959,609	-	3,959,609	(3,198,666)	-	(3,198,666)	4,397,239
PFE - Community Services - Police	2410	1,459,089	644,639	-	644,639	(108,000)	-	(108,000)	1,995,728
PFE - Community Services - Fire	2420	(744,673)	533,178	-	533,178	(232,062)	-	(232,062)	(443,557)
PFE - Community Services - Admin.	2430	3,093,382	864,233	-	864,233	-	-	-	3,957,615
PFE - Community Services - Library	2440	564,801	334,140	-	334,140	(155,050)	-	(155,050)	743,891
Park Tax on New Development	2450	385,183	257,085	-	257,085	(132,760)	-	(132,760)	509,508
PFE - Community Services - Parks	2460	2,774,465	5,838,401	-	5,838,401	(8,593,936)	-	(8,593,936)	18,930
PFE - Drainage	2470	(628,798)	927,818	-	927,818	(240,000)	-	(240,000)	59,021
Development Services	2480	20,029,687	11,795,724	-	11,795,724	(13,250,198)	(1,993,036)	(15,243,234)	16,582,177
SLES Grant	2530	65,349	395,870	-	395,870	(405,700)		(405,700)	55,519
Housing Rehab./Revitalization	2600	945,386	-	-	-	-	-	-	945,386
CDBG Loan Program	2610	151,266	-	-	-	(12,384)	-	(12,384)	138,882
CalHome	2640	1,090,509	-	-	-	(6,984)		(6,984)	1,083,525
Home Grants	2670	681,550	-	-	-	(12,384)		(12,384)	669,166
Lighting & Landscaping	27OG	69,675	994,306		994,306	(3,358,728)		(3,358,728)	(2,294,747)
Lighting & Landscaping	2701	365,866	600,628		600,628	(707,720)		(707,720)	258,774
Lighting & Landscaping	2702	424,684	325,478		325,478	(270,534)		(270,534)	479,628
Lighting & Landscaping	2703	25,720	138,630		138,630	(169,090)		(169,090)	(4,740)
Lighting & Landscaping	2704	8,134	8,418		8,418	(8,944)		(8,944)	7,608
Lighting & Landscaping	2705	1,487,074	1,825,406		1,825,406	(1,760,294)		(1,760,294)	1,552,186
Lighting & Landscaping	2706	416,839	515,083		515,083	(354,592)		(354,592)	577,330
Lighting & Landscaping	2707	81,868	70,121		70,121	(65,906)		(65,906)	86,083
Lighting & Landscaping	2708	75,472	46,174		46,174	(28,042)		(28,042)	93,604
Lighting & Landscaping	2709	14,082	290,922		290,922	(438,852)		(438,852)	(133,848)
Lighting & Landscaping	2710	51,898	32,471		32,471	(17,929)		(17,929)	66,440
Lighting & Landscaping	2711	113,066	55,499		55,499	(22,466)		(22,466)	146,099
Lighting & Landscaping	2712	137,572	59,764		59,764	(17,746)		(17,746)	179,590
Lighting & Landscaping	2713	176,155	419,242		419,242	(492,029)		(492,029)	103,368
Lighting & Landscaping	2714	6,459	3,847		3,847	(1,723)		(1,723)	8,583
Lighting & Landscaping	2715	1,933	48,294		48,294	(73,986)		(73,986)	(23,759)
Lighting & Landscaping	2716	130,854	66,290		66,290	(46,881)		(46,881)	150,263
Lighting & Landscaping	2717	165,707	196,543		196,543	(170,218)		(170,218)	192,032
Lighting & Landscaping	2718	940,257	945,290		945,290	(655,726)		(655,726)	1,229,821
Lighting & Landscaping	2719	217,482	511,327		511,327	(566,121)		(566,121)	162,688
Lighting & Landscaping	2720	35,790	26,651		26,651	(20,779)		(20,779)	41,662
Lighting & Landscaping	2721	159,595	60,818		60,818	(41,329)		(41,329)	179,084
Lighting & Landscaping	2722	176,349	73,682		73,682	(14,061)		(14,061)	235,970
Lighting & Landscaping	2724	179,129	206,510		206,510	(181,395)		(181,395)	204,244
Lighting & Landscaping	2725	101,681	51,579		51,579	(11,998)		(11,998)	141,262
Lighting & Landscaping	2726	1,634	26,033		26,033	(33,143)		(33,143)	(5,476)
Lighting & Landscaping	2727	91,496	39,082		39,082	(9,226)		(9,226)	121,352
Lighting & Landscaping	2728	169,974	45,852		45,852	(22,262)		(22,262)	193,564
Lighting & Landscaping	2729	108	1,948		1,948	(5,688)		(5,688)	(3,632)
Lighting & Landscaping	2730	34,344	40,801		40,801	(33,387)		(33,387)	41,758
Lighting & Landscaping	2731	35,846	26,361		26,361	(18,020)		(18,020)	44,187
Lighting & Landscaping	2732	47,757	24,067		24,067	(15,763)		(15,763)	56,061
CFD No. 2004-1 Storm Water Ret. Basin	2750	1,677,057	549,019	-	549,019	(251,236)	-	(251,236)	1,974,840
CFD No. 2004-2 Aub. Rav./McBean Pk.	2760	162,356	97,678	-	97,678	(218,866)	-	(218,866)	41,168
Benefit Assessment District (BAD)	2770	1,127,014	188,548	-	188,548	(420,376)	-	(420,376)	895,187
CFD No. 2010-1 Police & Fire Svcs	2780	39,262	91,759	-	91,759	(66,084)	-	(66,084)	64,937
CFD No. 2015 Public Safety	2790	8,735	-	-	-	-	-	-	8,735

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget

Fund Balance, Revenues & Expenditures Summary

Fund Name	Fund #	Beginning Balance Unaudited July 1, 2025	Revenue	Transfer In	Total Inflows	Expenditures	Transfer Out	Total Outflows	Projected Ending Balance June 30, 2027
Low / Mod Housing Fund	2830	1,771,708	-	-	-	-	-	-	1,771,708
CFD No. 2018-1 Maintenance Local	2850	4,995,401	4,860,000	-	4,860,000	(3,875,831)	(340,538)	(4,216,370)	5,639,031
CFD No. 2018-2 Public Safety	2860	1,073,945	1,770,000	-	1,770,000	(761,224)		(761,224)	2,082,721
CFD No. 2018-1 Maintenance Citywide	2870	198,033	2,240,000		2,240,000	(2,211,048)		(2,211,048)	226,985
Oak Tree Preservation	2900	393,658	-	-	-	(311,000)		(311,000)	82,658
Redevelopment Agency Bond Proceeds	4000	248,157	-	-	-	-		-	248,157
Capital Improvement Fund	5400	497,925	-	-	-	-		-	497,925
Twelve Bridges Series 2011	5650	545,995		-	-	-		-	545,995
Sub-Total Governmental Funds		$ 99,791,108	$ 125,902,966	$ 2,371,922	$ 126,943,532	$ (114,739,592)	$ (19,200,405)	$ (133,939,997)	$ 94,126,000
Proprietary Funds									
General Administrative Costs Fund	6000	2,403,492	172,000	18,966,637	19,138,637	(19,408,637)	(701,594)	(20,110,231)	1,431,898
Facility Maint/Replacement Fund	6200	232,733	-	682,000	682,000	(654,250)		(654,250)	260,483
Technology Fund	6300	267,416	222,222		222,222	(95,000)	-	(95,000)	394,638
Water - Operations	7100	6,641,694	44,024,931		44,024,931	(34,742,219)	(6,663,772)	(41,405,991)	9,260,634
Water - Capital Replacement	7110	3,959,198	8,600,000	2,871,502	11,471,502	(9,620,679)		(9,620,679)	5,810,021
PFE - Water Non-Operations	7150	9,883,055	2,671,114	-	2,671,114	(1,939,680)	(44,027)	(1,983,707)	10,570,462
Water Total		20,483,947	55,296,045	2,871,502	58,167,547	(46,302,578)	(6,707,799)	(53,010,377)	25,641,117
Wastewater - Operations	7200	9,366,928	40,463,463	-	40,463,463	(27,146,368)	(17,922,685)	(45,069,053)	4,761,338
Wastewater - Capital Replacement	7210	3,423,325		13,936,127	13,936,127	(7,029,250)		(7,029,250)	10,330,202
PFE - Wastewater Non-Operations	7250	758,032	2,766,231	-	2,766,231	(1,430,000)	-	(1,430,000)	2,094,263
Wastewater Total		13,548,285	43,229,694	13,936,127	57,165,821	(35,605,618)	(17,922,685)	(53,528,303)	17,185,803
Solid Waste - Operations	7300	5,954,995	24,529,592	-	24,529,592	(19,020,304)	(5,395,973)	(24,416,277)	6,068,309
Solid Waste - Capital Replacement	7310	3,839,409	-	2,360,000	2,360,000	(2,614,250)	-	(2,614,250)	3,585,159
PFE - Community Services - Solid Waste	7350	2,128,911	631,948	-	631,948	(2,092,332)	(34,545)	(2,126,877)	633,982
Solid Waste Total		11,923,315	25,161,540	2,360,000	27,521,540	(23,726,886)	(5,430,518)	(29,157,404)	10,287,450
Transit - Operations	7400	46,532	2,103,818	-	2,103,818	(2,136,752)	-	(2,136,752)	13,598
Airport - Operations	7500	(5,617,878)	4,741,720	-	4,741,720	(4,262,371)	(824,380)	(5,086,751)	(5,962,909)
Federal Aviation Grants	7550	17	-	-	1,096,708	(1,096,708)		(1,096,708)	17
Sub-Total Proprietary Funds		$ 43,287,858	$ 130,927,038	$ 38,816,266	$ 170,840,013	$ (133,288,801)	$ (31,586,976)	$ (164,875,776)	$ 49,252,095
Fiduciary Funds									
Successor Agency Trust former RDA	2840	15,411	2,071,495	-	2,071,495	(1,745,512)	-	(1,745,512)	341,394
CFD Lincoln Airpark 98-1 Bond	8560	44,883		-	-		-	-	44,883
12 Bridges Refunding Bond Series 2011 A&B	8650	14,463,467	1,986,853	-	1,986,853	(4,450,690)	-	(4,450,690)	11,999,629
CFD 2005-1 Sorrento 2013,14,16	8740	2,115,936	2,084,475	-	2,084,475	(2,033,298)	-	(2,033,298)	2,167,112
CFD Lakeside Area2 Series 2017	8850	471,999	1,093,182		1,093,182	(883,057)	-	(883,057)	682,124
CFD Lakeside Area1 Series 2021	8860	516,676	789,246		789,246	(538,509)	-	(538,509)	767,412
AD Foskett Ranch 2017-1	8910	366,896	512,688		512,688	(461,391)	-	(461,391)	418,192
CFD Lincoln Crossing, Ser 2018	8920	23,331,179	13,745,083		13,745,083	(11,484,837)	-	(11,484,837)	25,591,426
CFD Independence Development	8950	2,478,316	2,767,879		2,767,879	(1,565,776)	-	(1,565,776)	3,680,419
Sub-Total Fiduciary Funds		$ 43,804,762	$ 25,050,901	$ -	$ 25,050,901	$ (23,163,071)	$ -	$ (23,163,071)	$ 45,692,592
Total Funds:		186,899,140	281,880,906	41,188,188	322,834,446	(271,191,464)	(50,787,380)	(321,978,844)	189,412,082

City of Lincoln

Fiscal Year 2025-27 Biennium Budget

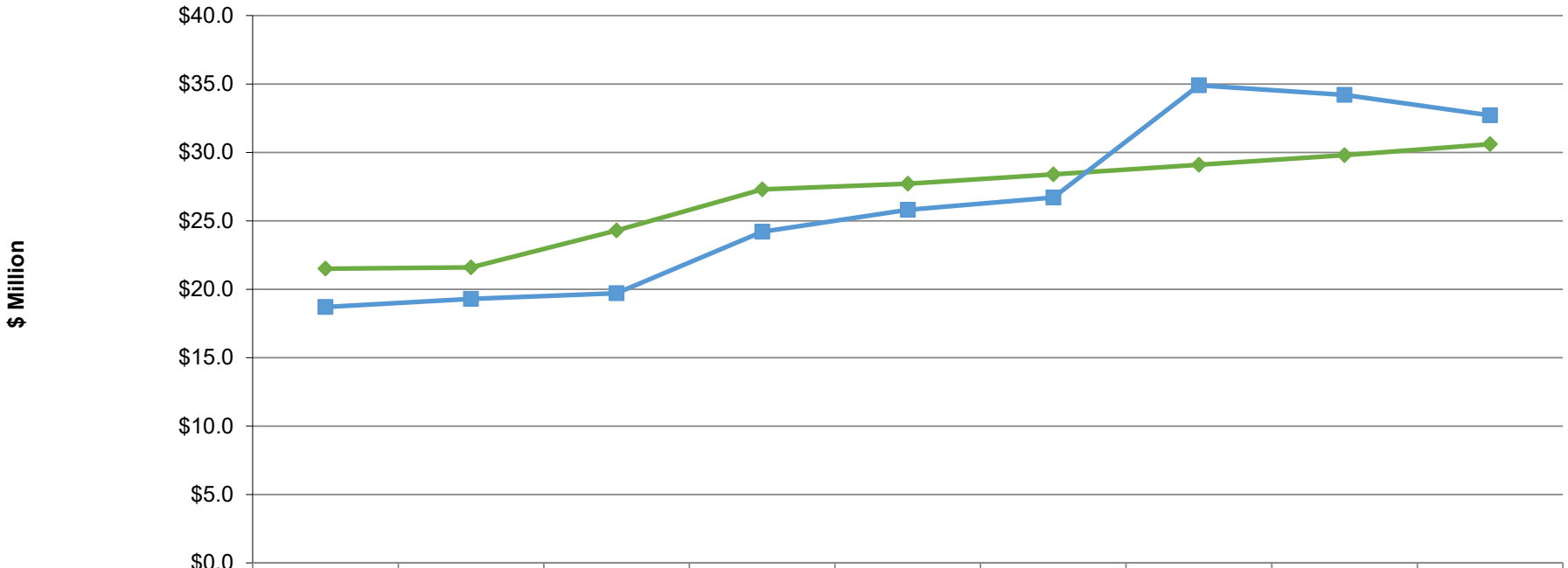
General Fund Summary

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET	2026-27 BUDGET
REVENUES					
Property Taxes	$ 14,304,351	$ 15,095,040	$ 15,693,892	$ 16,743,309	$ 17,794,838
Sales & Other Taxes	6,221,113	6,208,442	5,926,685	6,211,532	6,388,997
Licenses & Permits	2,032,064	1,576,419	1,662,110	1,701,332	1,746,883
Intergovernmental	-	31,259	58,000	65,000	30,000
Service Charges	1,992,425	2,149,947	2,267,812	1,813,179	1,820,618
Recreation Services	1,370,023	1,481,332	1,320,000	1,450,000	1,515,000
Fines & Foreitures	97,947	57,919	59,182	59,000	59,000
Use of Money/Property	394,388	984,697	1,043,192	508,627	521,126
Grant Revenues	444,205	292,445	43,550	106,500	32,500
Other Revenues	387,744	23,202	538,339	291,541	493,362
Revenue Total	$ 27,244,260	$ 27,900,702	$ 28,612,762	$ 28,950,020	$ 30,402,324
Airport Loan Interest	140,683	140,683	140,683	140,683	140,683
Transfer in from Fund 236 - Annexation	316,273	316,273	316273	234,200	25,000
Transfer in from Capital Reserves				500,000	
Total Inflows	$ 27,701,216	$ 28,357,658	$ 29,069,718	$ 29,824,903	$ 30,568,007
EXPENDITURES BY DEPARTMENT					
Police	$ 7,750,077	$ 8,294,775	$ 8,192,922	$ 9,647,619	$ 10,001,197
Fire	6,258,441	6,385,409	7,704,255	7,746,003	7,810,751
Recreation	1,120,593	1,344,286	1,513,545	1,839,136	1,880,635
Library	857,492	842,211	947,580	985,059	1,006,213
Finance	628,690	679,793	874,525	909,846	945,109
City Manager / IT	148,821	214,127	276,301	305,892	174,746
City Council / Treasurer	220,742	255,395	253,843	214,814	223,036
Economic Development	57,512	160,899	377,213	333,037	336,054
Community Development	246,481	202,563	196,663	245,871	254,435
Engineering	81,662	77,349	126,270	113,181	116,010
Parks / Facilities / Fleet	1,354,975	1,568,570	1,786,737	1,956,894	1,974,897
City Attorney	234,521	267,997	582,111	413,206	421,844
Expenditures Total	$ 18,960,007	$ 20,293,374	$ 22,831,965	$ 24,710,558	$ 25,144,927
Admin Cost Allocation	3,098,088	3,116,390	3,739,270	3,879,666	4,115,583
Insurance	935,252	634,556	1,150,950	1,137,926	1,251,718
Debt Service / Capital Lease	559,647	568,676	849,736	1,065,384	1,255,946
Capital Outlay for construction	1,000,725	863,354	3,167,584	1,390,777	119,520
Transfer to GF Operating Reserve	-	-	619,739	1,144,966	186,390
LLAD General Benefit / Deficit to Fund 270	443,097	1,051,075	800,000	594,154	611,074
OPEB / Pension Trust	114,818	-	1,708,640	251,987	-
Business License refunds	-	165,135	-	-	-
Transfer to other funds	722,735	-	-	-	-
Total Expenditures	$ 25,834,369	$ 26,692,560	$ 34,867,884	$ 34,175,418	$ 32,685,158
Surpus/(Deficit)	$ 1,866,847	$ 1,665,098	$ (5,798,166)	$ (4,350,515)	$ (2,117,151)

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget

General Fund Revenue and Expenditure History

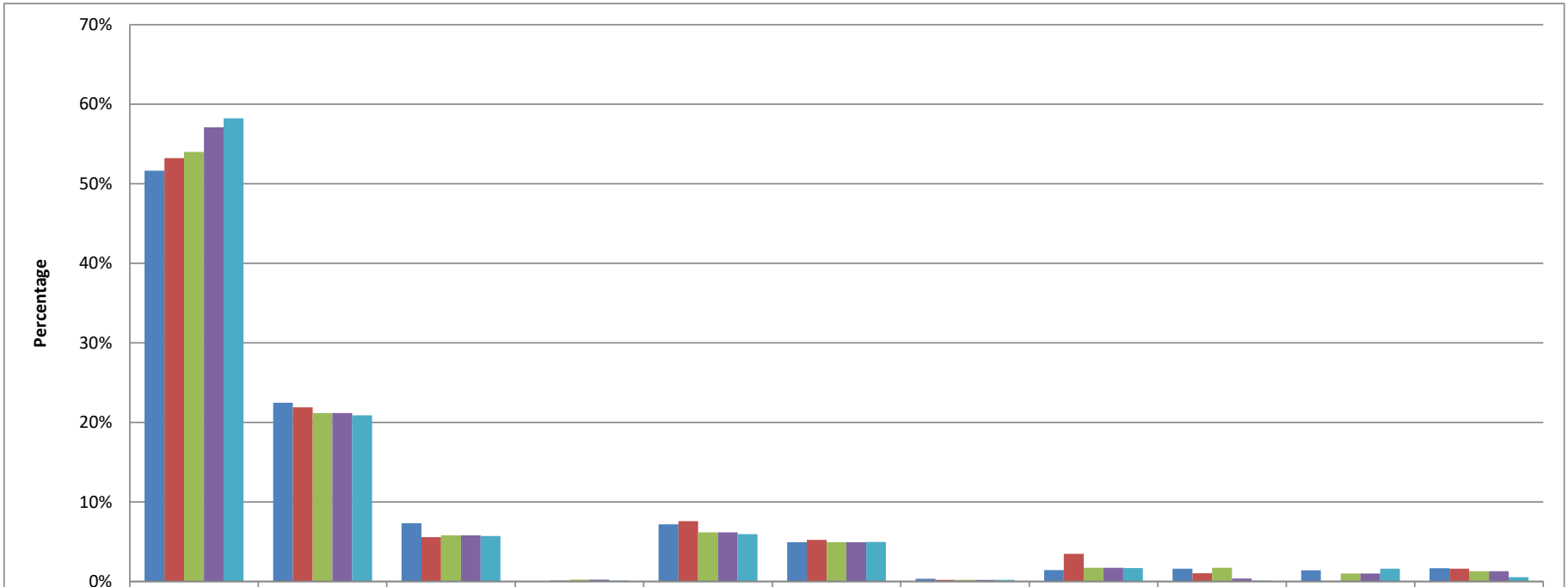


	FY2018-19	FY2019-20	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25 Projected	FY2025-26 Budget	FY2026-27 Budget
Revenue	$21.5	$21.6	$24.3	$27.3	$27.7	$28.4	$29.1	$29.8	$30.6
Expenditures	$18.7	$19.3	$19.7	$24.2	$25.8	$26.7	$34.9	$34.2	$32.7

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget

General Fund Revenue Trend by Major Category

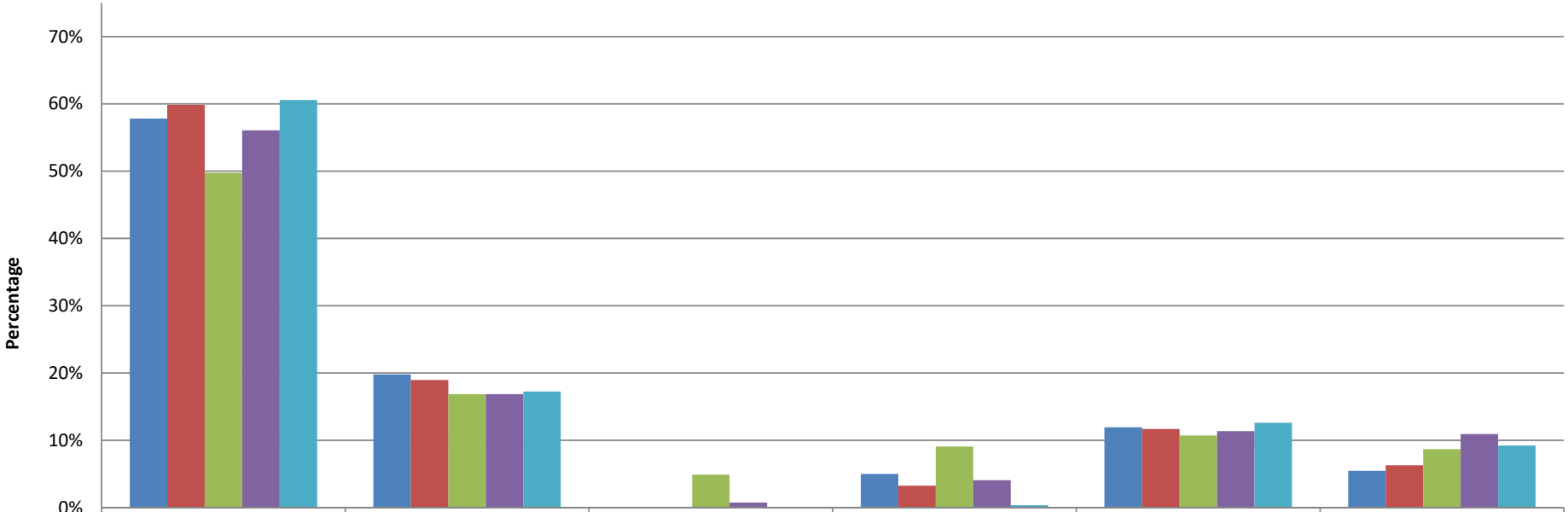


	Property Taxes	Sales & Other taxes	Licenses & Permits	Intergovernmental	Service Charges	Recreation Services	Fines and Forfeitures	Grants	Use of Money/Property	Other Revenues	Transfer In
FY 22-23	52%	22%	7%	0.0%	7%	5%	0.4%	1%	2%	1%	2%
FY 23-24	53%	22%	6%	0.1%	8%	5%	0.2%	3%	1%	0%	2%
FY 24-25	54%	21%	6%	0.2%	6%	5%	0.2%	2%	2%	1%	1%
FY 25-26	57%	21%	6%	0.2%	6%	5%	0.2%	2%	0%	1%	1%
FY 26-27	58%	21%	6%	0.1%	6%	5%	0.2%	2%	0%	2%	1%

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget

General Fund Funding Uses



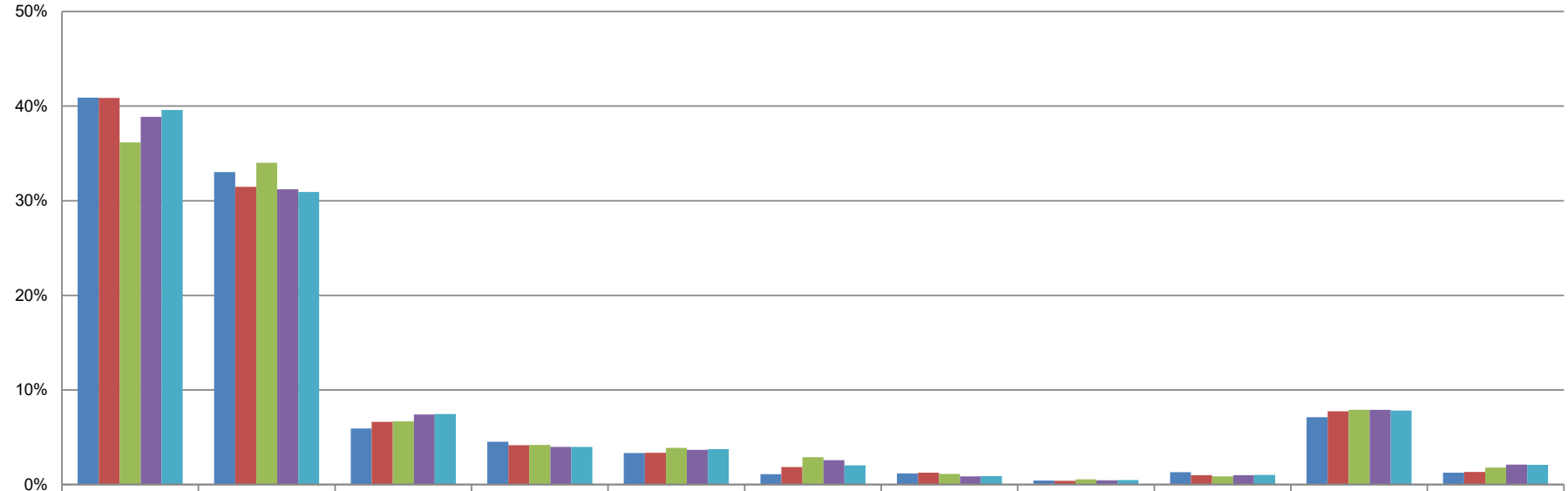
	Salaries & Benefits	Operations & Maintenance	Pension Trust	Capital Outlay	Allocation	Transfer out
FY 22-23	58%	20%	0%	5%	12%	5%
FY 23-24	60%	19%	0%	3%	12%	6%
FY 24-25	50%	17%	5%	9%	11%	9%
FY 25-26	56%	17%	1%	4%	11%	11%
FY 26-27	61%	17%	0%	0%	13%	9%

Transfer out includes payment for Debt service, Capital leases on vehicles, and property/liability insurance

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget

General Fund Expenditures by Department

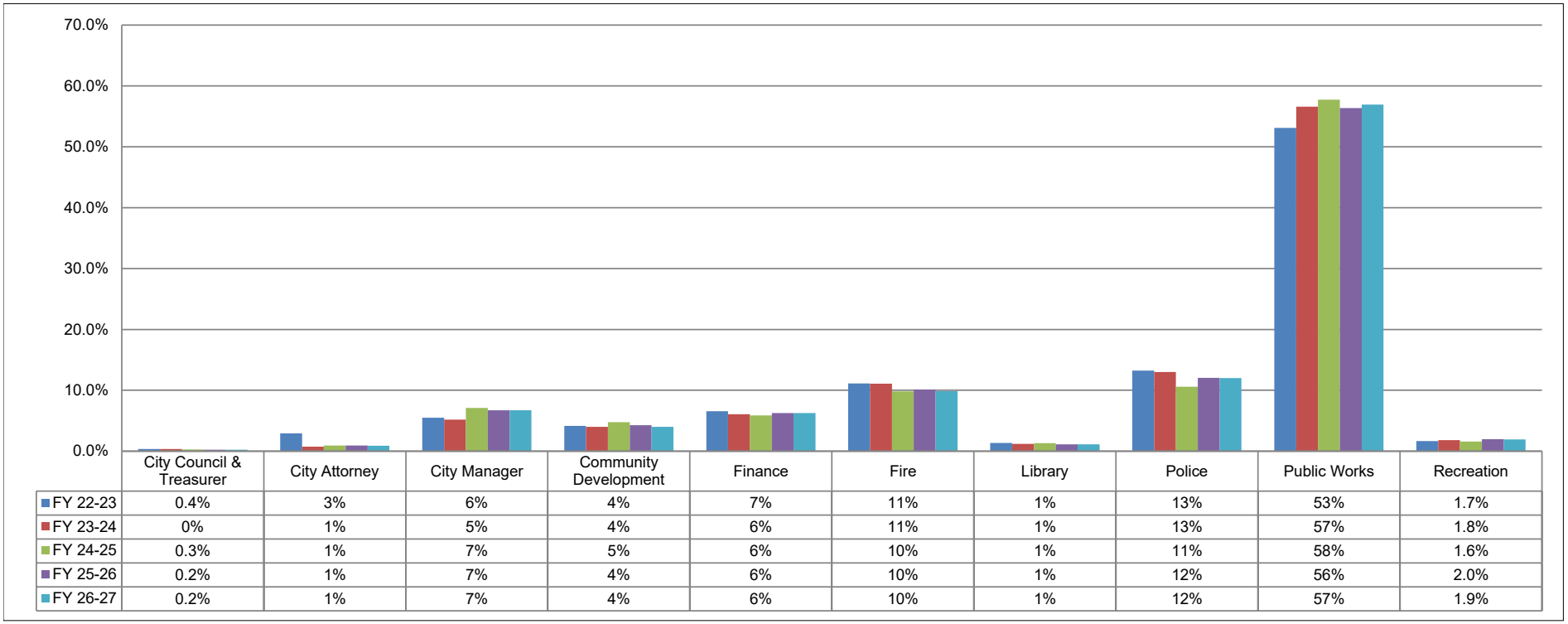


	Police	Fire	Recreation	Library	Finance	City Manager / IT / EconDev	City Council / Treasurer	Engineering	Community Development	Parks/Facilities/Fleet	City Attorney
FY 22-23	41%	33%	6%	5%	3%	1.1%	1%	0%	1%	7%	1%
FY 23-24	41%	31%	7%	4%	3%	1.8%	1%	0.4%	1%	8%	1%
FY 24-25	36%	34%	7%	4%	4%	3%	1%	0.6%	1%	8%	2%
FY 25-26	39%	31%	7%	4%	4%	3%	1%	0%	1%	8%	2%
FY 26-27	40%	31%	7%	4%	4%	2%	1%	0%	1%	8%	2%

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget

Citywide Operating Expenditures by Department



	City Council & Treasurer	City Attorney	City Manager	Community Development	Finance	Fire	Library	Police	Public Works	Recreation
FY 22-23	0.4%	3%	6%	4%	7%	11%	1%	13%	53%	1.7%
FY 23-24	0%	1%	5%	4%	6%	11%	1%	13%	57%	1.8%
FY 24-25	0.3%	1%	7%	5%	6%	10%	1%	11%	58%	1.6%
FY 25-26	0.2%	1%	7%	4%	6%	10%	1%	12%	56%	2.0%
FY 26-27	0.2%	1%	7%	4%	6%	10%	1%	12%	57%	1.9%

Fund Descriptions

GOVERNMENTAL FUNDS

General Fund

General Fund 1000 - 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 activities such as public safety, culture and recreation services, public works and facilities, education, and economic development services.

Public Safety Tax Share Fund 1010 - 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 1020 - 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 2150 - 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 2210 - 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 2230 - 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 2250 - 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 2360 - Accounts for supplemental annexation fees collected.

ARPA Federal Assistance Fund 2370 - 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 2400 – 2440, 2460 - 2470 - 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 2450 - 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.

Special Revenue Funds

Development Services Fund 2480 - 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.

CDBG-CV 2490 - 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).

Special Law Enforcement Services Fund 2530 – Accounts for the SLESF state subvention funding, which is allocated to Counties, and then distributed to Cities.

Revitalization and Rehabilitation Loans Fund 2600 - 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 2610 - 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 2640 - Accounts for Cal Home grants received and used to provide loans to local residents.

HOME Investment Partnership Program 2670 - Accounts for HOME Investment Partnership grants received for community services and housing activities.

Lighting & Landscaping District's Fund 2701-2732, 27OG - Accounts for the City's lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

Special Assessment Districts Funds 2750 - 2790 - 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 2830 - 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 2850 - Accounts for assessments received to provide maintenance of City infrastructure such as landscaping, parks, open space, street lighting, and stormwater quality and drainage facilities. The improvements to be funded under Localized Services include costs associated with Neighborhood Parks, Neighborhood Landscaping, Local Street Maintenance, Local Streetlighting and Stormwater Improvements

CFD No. 2018-2 Public Safety Fund 2860 - Accounts for assessments used to provide citywide public safety.

CFD No. 2018-1 Maintenance Citywide Fund 2870 - Accounts for assessments received to provide maintenance of City infrastructure such as landscaping, parks, open space, street lighting, and stormwater quality and drainage facilities. The improvements to be funded under Citywide Services include costs associated with Community Parks, Regional Parks, Major Roadway Streetlighting and Traffic Signals, Stormwater facilities, Major Roadway Landscaping and Open Space Areas.

Oak Tree Mitigation Fund 2900 - Accounts for monies received from developers to replace oak trees that have been removed for development of land.

Federal Grants 2980 - Accounts for Federal grant revenues and project expenditures.

Capital Project Funds

Redevelopment Agency Bond Proceeds Fund 4000 – Accounts for Redevelopment Agency Bond Funds.

Capital Projects Fund 5400 - Accounts for the monies provided and used for City capital improvements.

Capital Projects Fund 5600 - Accounts for the monies provided and used for City capital improvements.

Lincoln Crossing Series 2018 Fund 5620 – Accounts for Lincoln Crossing infrastructure acquisition and construction funded by district bonds.

Twelve Bridges Series 2011 Fund 5650 – Accounts for Twelve Bridges infrastructure acquisition and construction funded by district bonds.

PROPRIETARY FUNDS

Internal Service Funds

Internal Services Fund 6000 - Accounts for the City's general and administrative overhead costs for departments including City Manager, City Clerk, Human Resources, Information Technology, Purchasing, Financial Accounting, Management and Reporting, Budgeting and Facility Maintenance. which provide services to other departments on a cost reimbursement basis.

Facility Maintenance 6200 - Accounts for the City's facility maintenance program which provides services to other departments on a cost reimbursement basis.

Technology Fund 6300 - Accounts for the City's technology programs which provide services to other departments on a cost reimbursement basis.

Enterprise Funds

Water Funds 7100 - 7150 - 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 7200 - 7250 - 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 7300 - 7350 - 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.

Transit Fund 7400 - The Transit fund is an enterprise fund used to account for transit activities. The transit activity is operated by Placer County.

Airport Funds 7500 - 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.

Aviation Federal Grants 7550 - Airport grants are Federal Aviation Administration (FAA) funds used to account for the activities of the publicly owned Lincoln Regional Airport

FIDUCIARY FUNDS

Permanent Funds

Stormwater Retention Maintenance Fund 8150 - Accounts for resources received for the purpose of protecting open space easements surrounding the stormwater retention area.

Lincoln Crossing Nature Preserve Fund 8160 – Accounts for resources received for the purpose of protecting the nature preserve.

Brookview Open Space Maintenance Trust Fund 8180 - Accounts for the resources received for the purpose of preserving the open space endowment at the Suncal-Lincoln Crossing.

Sterling Point Endowment Fund 8250 - Accounts for the resources received for the purpose of protecting the open space and wetland habitat at Sterling Point.

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

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

Agency Funds

Successor Agency Trust Fund 2840 – Accounts for the assets and debt of the former redevelopment agency.

Little League Fund 8100 - Accounts for monies held as agent for Little League activities.

Lincoln Airpark 98-1 Fund 8560 - 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 8650 - 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 8740 - 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 8850-8860 - Accounts for the monies held from Special Tax Revenue Bonds Series 2017 and 2021 for improvements within the Lakeside Area 1 and 2 assessment districts. Monies are received from special tax assessments. These bonds are not a liability of the City.

Foskett Ranch AD Fund 8910 - 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 8920 - 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 8950 - Accounts for monies held from the developer for the formation of the Independence at Lincoln Project CFD and bond issuance disclosure.

Joiner Ranch East CFD Fund 8955 - Accounts for monies held from the developer for the formation of the Joiner Ranch East CFD and bond issuance disclosure.

General Fund 5-year Forecast

With the adoption and implementation of a biennium budget process, the City has adopted a multi-year approach to understanding revenue and expenditure trends over time. As part of that process, the city has developed a General Fund Forecast which includes the biennium budget period and a three-year outlook period. The intent of this forecast is to help guide policy, programmatic planning and budget decisions. This forecast is designed to present a view of the City's fiscal health and provide advanced views into potential future issues or opportunities given existing economic conditions and current revenue sources. Developing a financial forecast as part of the budget development process has been identified as a best practice by the Government Financial Officers Association (GFOA). The forecast is presented with two different views, one with expenses displayed by major expense category and one with expenses displayed by department.

Forecasted revenues and expenditures are based on current and known conditions, historical performance and consultation from subject matter experts. Based on the information available, overall General Fund revenues are anticipated to increase year over year between 3% and 4%. However, forecasted expenses will outpace revenues resulting in structural deficits in most of the years in the forecast and a significant decline in the General Fund balance by the end of Fiscal Year 2028.

KEY ASSUMPTIONS

The U.S. economy in 2025 is generally expected to experience slower growth compared to previous years, with forecasts ranging from 1.3% to 2.5% real GDP growth. While some forecasters predict a mild slowdown, others suggest a potential recession. A key factor influencing the outlook is the ongoing fight against inflation, which may lead the Federal Reserve to maintain current interest rates for longer, potentially impacting growth.

That said, future year forecasted figures are adjusted with anticipated growth rates and other inputs based on the City's budget, local economic conditions, local development activity, known or anticipated one-time revenues and expenditures and other factors. While the economy of the nation and state appears to be uncertain, Lincoln's continued landscape of development of residential and commercial areas provides for a measure outlook in the City's financial future. However, it is apparent that the existing property taxes alone cannot continue to sustain the City and the needs of the community.

REVENUES

Property Tax Revenues are the largest source of revenue for the general fund, providing approximately 60% of revenues. The City of Lincoln remains one of the fastest growing cities in the state and as a result the City continues to experience steady property tax growth. As well, the City has a history of steady property tax growth and this trend held true in recent years including throughout the COVID pandemic. As a result, and barring a recession, we expect property tax revenues to continue moderate and steady growth of 5% year over year.

Sales Tax Revenues are the second largest source of revenues for the general fund, providing approximately 20% of revenues. The City receives only the base amount of sales tax revenues allowable from the state, the City does not have a voted approved additional sales tax increment available to supplement this revenue stream. Estimated growth of 3% year over year has been included in the forecast.

Licenses & Permits, Services Charges and Recreation Services comprises the third largest source of revenues for the general fund, providing approximately 16% of revenues. These revenue sources are primarily determined by the cost of service performed or the benefit received. An average increase of 4% has been included in the forecast.

Other general fund revenue sources include Fines & forfeitures, Use of Money, Grant Revenues, Other Revenues and Transfers, providing approximately 4.5% or revenues. An average increase of 1% has been included in the forecast.

EXPENDITURES

Salaries & Benefits are the largest expense in the general fund, and account for approximately 65% of total expenses. This category includes salaries / wages, retirement, and health benefits. An average increase of 5% has been included in the forecast for salaries, wages, and retirement. An average increase of 6% has been included in the forecast for benefits. However, these increases only account for normal wage increases and don't include any new or needed positions.

In Fiscal Year 2027, the City will have expended the Standard Allowance funds provide through the American Recovery Plan Act (ARPA) and the City will have received all of the available funds from the Public Safety Property Tax Share with Placer County by the end of Fiscal 2028. These two funding sources are currently being used to pay the salaries and benefits of 3 police officers, 3 police administrative personnel, and 9 firefighting personnel. As these funding sources are expended, 100% of these expenses will be included in the General Fund. And it bears noting that there are no additional Property tax revenues (contributed by the limited term property tax share) included in the forecast for fiscal year 2030.

Operating expenses include communications, fuel, materials, Insurance, utilities, professional services, a contribution to the Lighting and Landscape districts, and other minor operating expenses and account for approximately 16% of total expenses.

Approximately 40% of the homes within the City do not contribute to a Lighting and Landscape District or Maintenance Community Facility District (CFD). Several of the Lighting and Landscape Districts do not include a Consumer Price Index (CPI) escalation factor. As a result, General Fund monies are used to maintain the level of service the community expects, including maintaining streets lights, median landscaping and regional parks. Each year the contribution from the General Fund grows.

Administrative Expenses include the allocation of all administrative functions.

Capital includes an estimate of future capital needs. However, it should be noted that the cost of capital projects continues to rise and the City is not currently keeping pace with needed maintenance and planning for future large capital needs. And due to the reduction in Property tax revenues and continued increases in general operating expenses, no CIPs have been included in the forecast beginning in Fiscal Year 2028. Capital projects have been excluded from the forecast to help ensure we maintain public safety staffing to the extent possible with our limited resources.

Summary

Based on this forecast, expenditures is anticipated to outpace revenues over the 5-year period requiring the use of General Fund reserves to sustain essential city and public safety services through Fiscal Year 2030, with fiscal insolvency projected for Fiscal Year 2031. Therefore, a significant change in the diversity of the city's revenue streams is needed to ensure essential public safety services continue.

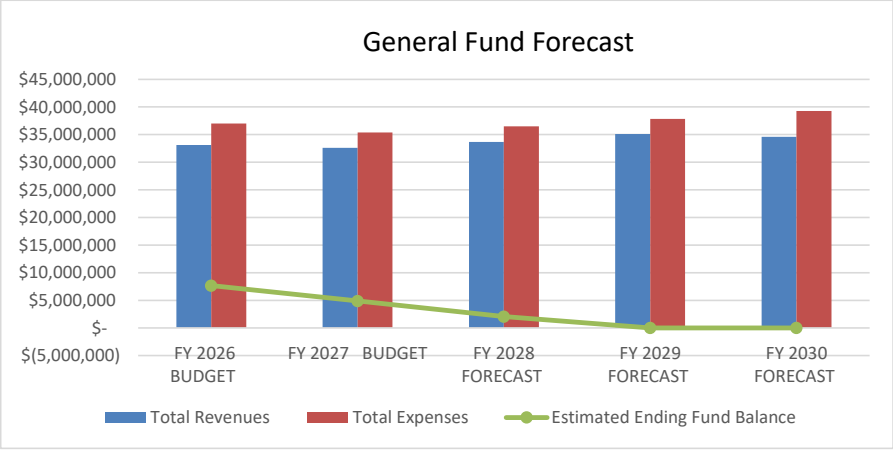
In order to circumvent insolvency and ensure the fiscal sustainability of the General Fund, the City will either need to obtain an additional revenue source (i.e., additional Sales Taxes or a Utility Users' Tax) or significantly reduce expenses. Reducing expenses could include eliminating the subsidy for the Lighting, Landscape and Maintenance expenses, eliminating needed capital expenditures and reducing staff (i.e. fire and police personnel).

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget

General Fund Forecast by expense category

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 FORECAST	FY 2029 FORECAST	FY 2030 FORECAST
REVENUES					
Property Taxes	$ 18,443,309	$ 19,579,838	$ 20,558,829	21,586,771	20,702,609
Sales & Other Taxes	6,211,532	6,388,997	6,580,667	6,778,087	6,981,430
Licenses & Permits	1,701,332	1,746,883	1,799,289	1,853,268	1,908,866
Services Charges	1,813,179	1,820,618	1,838,824	1,857,212	1,875,785
Recreation Services	1,450,000	1,515,000	1,605,900	1,702,254	1,804,389
Fines & Forfeitures	59,000	59,000	59,000	59,000	59,000
Use of Money	508,627	521,126	531,548	542,179	553,023
Grant Revenue	1,716,997	284,686	35,000	35,000	35,000
Other Revenue	356,541	523,362	533,829	544,506	555,396
Transfers	874,883	165,683	140,683	140,683	140,683
Total Revenues	**$ 33,135,400**	**$ 32,605,192**	**$ 33,683,570**	**$ 35,098,960**	**$ 34,616,181**
EXPENSES					
Salaries & Benefits	22,029,466	22,496,003	23,465,989	24,409,452	25,391,929
Operating Expenses	7,420,397	7,231,172	5,839,601	6,037,539	6,242,753
Admin Expenses	6,156,555	5,542,194	7,184,262	7,407,542	7,639,753
Capital	1,390,777	119,520	-	-	-
Total Expenses	**$ 36,997,195**	**$ 35,388,889**	**$ 36,489,853**	**$ 37,854,533**	**$ 39,274,435**
Unaudited Beginning Fund Balance	11,528,676	7,666,881	4,883,185	2,076,902	(0)
Net Revenues less Expenses	(3,861,795)	(2,783,697)	(2,806,282)	(2,755,573)	(4,658,254)
Transfer from Reserves				678,670	4,658,254
Estimated Ending Fund Balance	**$ 7,666,881**	**$ 4,883,185**	**$ 2,076,902**	**$ (0)**	**$ (0)**
GF reserve balance		8,092,312	8,092,312	7,413,642	2,755,388



City of Lincoln

Fiscal Year 2025-2027 Biennium Budget

General Fund Forecast by department

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 FORECAST	FY 2029 FORECAST	FY 2030 FORECAST
REVENUES					
Property Taxes	$ 18,443,309	$ 19,579,838	$ 20,558,829	$ 21,586,771	$ 20,702,609
Sales & Other Taxes	6,211,532	6,388,997	6,580,667	6,778,087	6,981,430
Licenses & Permits	1,701,332	1,746,883	1,799,289	1,853,268	1,908,866
Services Charges	1,813,179	1,820,618	1,838,824	1,857,212	1,875,785
Recreation Services	1,450,000	1,515,000	1,605,900	1,702,254	1,804,389
Fines & Forfeitures	59,000	59,000	59,000	59,000	59,000
Use of Money	508,627	521,126	531,548	542,179	553,023
Grant Revenue	1,716,997	284,686	35,000	35,000	35,000
Other Revenue	356,541	523,362	533,829	544,506	555,396
Transfers	874,883	165,683	140,683	140,683	140,683
Total Revenues	**$ 33,135,400**	**$ 32,605,192**	**$ 33,683,570**	**$ 35,098,960**	**$ 34,616,181**
EXPENSES					
Administrative	8,092,398	7,430,708	7,479,567	7,734,928	8,000,824
Capital Outlay	1,390,777	119,520	-	-	-
City Attorney	413,206	421,844	439,575	455,786	472,629
City Council / Treasurer	214,814	223,036	230,343	237,786	245,498
City Manager / IT / Econ Devel	638,929	510,800	528,947	546,960	565,630
Community Development	439,296	254,435	264,954	274,958	285,351
Engineering	113,181	116,010	120,585	124,968	129,516
Finance	909,846	945,110	1,009,927	1,044,850	1,081,095
Fire	9,301,196	9,406,291	9,792,856	10,179,823	10,582,878
Library	985,059	1,006,213	1,049,561	1,088,431	1,128,808
Parks/Facilities/Fleet	1,954,894	1,973,197	2,054,994	2,124,609	2,196,797
Police	10,704,463	11,101,090	11,567,336	12,019,514	12,490,042
Recreation	1,839,136	1,880,635	1,951,207	2,021,918	2,095,367
Total Expenses	$ 36,997,195	$ 35,388,889	$ 36,489,853	$ 37,854,533	$ 39,274,435
Unaudited Beginning Fund Balance	$ 11,528,676	$ 7,666,881	$ 4,883,185	$ 2,076,902	$ (0)
Net Revenues less Expenses	(3,861,795)	(2,783,697)	(2,806,282)	(2,755,573)	(4,658,254)
Transfer in from reserves				678,670	4,658,254
Estimated Ending Fund Balance	**$ 7,666,881**	**$ 4,883,185**	**$ 2,076,902**	**$ (0)**	**$ (0)**

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget

General Fund Revenue Comparison by Source

	Actual 2022-23	Actual 2023-24	Projected 2024-25	Budget 2025-26	Budget 2026-27
Property Taxes					
Current Secured Property	7,782,440	8,244,772	8,917,320	9,541,532	10,209,440
AB 1290 Taxes Shared (RDA	698,121	919,213	450,000	450,000	450,000
Non-Oper Unitary	5,621	5,850	5,827	5,901	6,000
Unitary & Oper Non-Unitary	101,893	110,048	117,059	125,253	134,021
Current Unsecured Property	188,417	187,651	200,000	210,000	210,000
Redemptions	27	25	-	-	-
Prior Unsecured Property Taxes	3,151	4,136	4,000	4,000	4,000
Current Supplemental	450,859	348,592	320,000	350,000	350,000
Prior Supplemental Tax	137	729	-	-	-
Property Tax in Lieu of VLF	4,346,315	4,726,588	5,003,386	5,353,623	5,728,377
Homeowners Property Tax Redemp	52,170	43,829	52,300	53,000	53,000
Property Transfer Tax	675,200	503,606	624,000	650,000	650,000
Total Property Taxes:	$ 14,304,351	$ 15,095,041	$ 15,693,892	$ 16,743,309	$ 17,794,838
Sales & Other Taxes					
Sales & Use Taxes	5,636,684	5,636,327	5,408,487	5,478,117	5,635,743
Sales Tax - Public Safety	286,888	274,035	268,198	283,415	303,254
Transient Occupancy Tax	297,541	298,080	250,000	450,000	450,000
Total Other Taxes:	$ 6,221,113	$ 6,208,442	$ 5,926,685	$ 6,211,532	$ 6,388,997
Licenses & Permits					
Business Licenses	184,896	83,990	84,000	84,000	84,000
Building Permit	1,366,698	950,458	1,155,012	1,189,662	1,225,352
General Plan Maint Fee	226,436	230,772	192,909	198,696	204,657
Plumbing & Gas Permit	29,747	19,955	26,601	27,399	28,221
Electrical Permit	59,980	131,494	29,574	30,461	31,375
Encroachment Permit	40,722	33,222	23,871	24,587	25,325
Alarm Permits	55,223	50,955	46,143	47,527	48,953
Mechanical Permit	14,828	10,955	20,000	15,000	15,000
Other Permits	1,000	-	-	-	-
SB 1096 Pmts- Motor Vehicle In-Lieu	52,534	64,618			
Vehicle license fees in excess	-	-	84,000	84,000	84,000
Total Licenses & Permits:	$ 2,032,064	$ 1,576,419	$ 1,662,110	$ 1,701,332	$ 1,746,883
Intergovernmental					
POST Reimbursements	-	2,658	-	-	-
Mandated Cost Recovery Program	-	28,601	58,000	65,000	30,000
Total Intergovernmental:	$ -	$ 31,259	$ 58,000	$ 65,000	$ 30,000
Service Charges					
Franchise Fees	973,152	960,330	960,000	960,000	960,000
Golf Cart Fees	4,450	3,900	3,900	3,900	3,900
Fire Sprinkler Plan Check Fee	788	-	-	-	-
Special Police Services	285,654	354,007	405,000	300,000	300,000
Fire Mutual Aid Reimb - Staffing	13,511	137,794	350,000	-	-
Fire Services - Summerset	46,757	87,260	-	-	-
Fire Mutual Aid Reimb - Equipment	128	4,937	15,000	5,000	5,000
Building Plan Check	171,757	114,543	78,912	81,279	83,718
Special Events Vendor Fees	23,956	24,694	25,000	25,000	25,000
Administrative Fees	456,126	438,996	402,000	410,000	415,000
Public Safety fee Village 1	16,147	23,486	28,000	28,000	28,000
Total Service Charges:	$ 1,992,425	$ 2,149,947	$ 2,267,812	$ 1,813,179	$ 1,820,618

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget

General Fund Revenue Comparison by Source

	Actual 2022-23	Actual 2023-24	Projected 2024-25	Budget 2025-26	Budget 2026-27
Leisure Services					
Library Cost Share	370,608	375,189	150,000	155,000	160,000
Facility Rentals	318,410	366,987	360,000	375,000	390,000
Aquatics	164,325	165,867	165,000	170,000	175,000
Camp Registrations	217,367	242,009	310,000	400,000	425,000
Contract Classes	61,344	71,340	65,000	70,000	75,000
Regional Park Concession Sales	237,969	259,940	270,000	280,000	290,000
Total Leisure Services:	$ 1,370,023	$ 1,481,332	$ 1,320,000	$ 1,450,000	$ 1,515,000
Fines & Forfeitures					
Police Forfeiture Revenue	540	1,788	-	-	-
Parking Fines	2,637	3,322	3,500	3,500	3,500
Code Enforcement charges	2,217	2,398	5,600	4,500	4,500
Traffic/Vehicle Fines	81,996	38,124	40,000	40,000	40,000
Penalties & Service Charges	9,901	12,189	10,000	11,000	11,000
Restitution	657	99	82	-	-
Total Fines & Forfeitures:	$ 97,947	$ 57,919	$ 59,182	$ 59,000	$ 59,000
Use of Money/Property					
County Interest Earnings	82,090	130,584	95,276	98,135	101,079
Lease Payments	248,640	242,609	312,216	318,492	328,047
Interest Earnings	13,278	125,150	240,000	-	-
Interfund Interest Revenue	94,438	93,519	92,700	92,000	92,000
Unrealized Gain/Loss on Invest	(45,318)	377,578	300,000	-	-
Gain/(Loss) on sale of asset	-	14,306	3,000	-	-
Sale of confiscated property	1,260	952	-	-	-
Total Use of Money/Property:	$ 394,388	$ 984,697	$ 1,043,192	$ 508,627	$ 521,126
Grant Revenues					
Grant Revenues	5,597	2,500	2,500	32,500	32,500
Placer Valley Tourism Grant	125,000	97,698			
Grants - Library	98,822	68,899	21,900	74,000	-
Grants - Police	214,785	123,348	19,150	-	-
Total Grant Revenues:	$ 444,204	$ 292,445	$ 43,550	$ 106,500	$ 32,500
Other Revenues					
Insurance Claim revenue	39,420	10,309	-	-	-
Unclaimed checks revenue	2,379	3,692	-	-	-
Recreation Sponsorships	74,009	-	151,306	77,928	79,487
Mayor's Cup Event	2,839	3,750	4,000	35,000	40,000
Other Revenues	21,911	(65,374)	-	-	-
SB 1186 Fees	8,902	10,152	-	-	-
Credit Card Revenue	14,999	15,564	15,500	15,500	15,500
Donations - Fire/Library/Police	83,394	11,930	15,000	-	192,000
Contributions	80,285	-	316,779	163,113	166,375
Miscellaneous Reimbursements	17,998	1,011	35,754	-	-
GF Cost Allocation	41,629	32,263	-	-	-
Cash Variance	(20)	(95)	-	-	-
Total Other Revenues:	$ 387,744	$ 23,202	$ 538,339	$ 291,541	$ 493,362
Transfers					
Airport Loan interest	140,683	140,683	140,683	140,683	140,683
Transfer in from Fund 236 - Annexation	316,273	316,273	316,273	234,200	25,000
Transfer in from capital reserves				500,000	
Total Transfers:	$ 456,956	$ 456,956	$ 456,956	$ 874,883	$ 165,683
					-
TOTAL GF REVENUE:	$ 27,701,217	$ 28,357,657	$ 29,069,718	$ 29,824,903	$ 30,568,006

Other Funds Overview

In addition to the City's General Fund, there are several other funds which fall into three different categories including Other Governmental Funds, Proprietary Funds, and Fiduciary Funds.

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 and these funds are used to account for activities which are primarily supported by taxes, grants and similar funding sources. The total Other Governmental Funds revenue totals $66,550,623 across 2 fiscal years. Special Revenue Funds are a type of Governmental fund and these funds are established to collect money that must be used for a specific purpose and provide an extra level of transparency to ensure that funds are used for the purpose for which they were intended.

- One of the larger Special Revenue funds includes the Streets Gas Tax/Congestion Relief Fund 2210. Sources of revenue for this fund is State Excise tax which is paid at the fuel pump. Also, Senate Bill 1 established an additional gas tax within California to be used for road maintenance purposes. Revenues budgeted for the 2025-2027 budget cycle total $5,880,802 with offsetting expenses of $6,103,278 which are comprised of costs for staff, materials and equipment along with over $3.2M in roadway infrastructure projects including roadway paving projects and bicycle infrastructure projects.
- Development Services Fund 2480 is another Special Revenue Fund which is budgeted to have revenues of $11,795,724 with offsetting expenses of $15,243,234. This fund accounts for monies that are received in related to all aspects of new development within the City. Monies are received from license and permits costs and fees for additional services. The expenses include costs for staff, materials and equipment associated with Planning, Engineering and Inspecting various new infrastructure projects throughout the City.

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 and the intent is that the costs of providing goods and services be financed primarily through user charges. The City operates two types of Proprietary Funds including Enterprise and Internal Service Funds. The primary source of revenue for the Enterprise funds is rates that are paid by customers and those revenues cannot exceed the cost of providing the service per Proposition 218. There are three rate-based utility funds that provide water, wastewater and solid waste services to the citizens of Lincoln. The City's Proprietary Funds revenue budget totals $130,927,038 and includes revenue from both Internal Service Funds and Enterprise Funds.

Enterprise Funds

- The Water Operations Fund 7100 provides for the purchase, treatment and delivery of water to the Lincoln Community. There is also Water Capital Replacement Fund 7110 which account for fees collected for the purpose of replacement of existing water infrastructure and Water Non-Operations Fund 7150 used for the financing of water facilities attributable to new development.
- The Wastewater Operations Fund 7200 collects wastewater which is then transferred to the LiSWA treatment plant for processing and treatment. This rate-based fund provides for all operational costs and Wastewater Capital Replacement fund 7210 and Wastewater Non-Operations Fund 7250 are used for the financing of future

- The Solid Waste Operations Fund 7300 collects and disposes of refuse and green waste from residential and commercial customers at a Materials Recovery Facility (MRF) where it is sorted. This rate-based fund provides for all operational costs, regulatory compliance and the implementation of State mandated programs to increase diversion of waste from the waste stream. Additionally, the Solid Waste Capital Replacement Fund 7310 and Solid Waste Non-Operations Fund 7350 are used for the financing of purchases for new cans and bins and replacement and/or rehabilitation of existing cans and bins.

Internal Service Funds

Internal Service Funds account for overhead costs of the City that impact multiple funds. There are three internal service funds including General Administrative Fund 6000, Facility Maintenance/Replacement Fund 6200 and Technology Fund 6300.

- The General Administrative Fund 6000 accounts for general and administrative costs for various City departments including the City Manager, City Clerk, Human Resources, Information Technology, Financial Accounting Management and Reporting, Purchasing, Budgeting and Facility Maintenance. These charges are shown as Admin Allocation within the funds receiving the service.
- The Facility Maintenance/Replacement Fund 6200 which accounts for the City's facility maintenance expenses and Technology Fund 6300 which accounts for expenses related to technology programs and upgrades. The activities within both of these funds provide services to other funds on a cost reimbursement basis.

Fiduciary Funds

Fiduciary Funds account for assets held by the City as an 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 Redevelopment Agency (RDA). 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.

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget
Other Funds Revenue Comparison by Source

	Actual 2022-23	Actual 2023-24	Projected 2024-25	Budget 2025-26	Budget 2026-27
SPECIAL REVENUE FUNDS					
Public Safety Tax Share (1010)					
Limited Term Prop Tax Sharing	1,500,000	1,439,686	1,500,000	1,700,000	1,785,000
Investment Revenue	18,030	54,001	-	-	-
Transfer In from Fund 100	125,500	-	-	-	-
Grant Revenue - PD Cannabis	-	1,039	3,938	-	-
Sub-Total Fund 1010:	$ 1,643,530	$ 1,494,726	$ 1,503,938	$ 1,700,000	$ 1,785,000
Standard Allowance Fund (1020)					
Grant Revenue	1,899,676	1,522,347	3,637,795	1,610,497	252,186
Sub-Total Fund 1020:	$ 1,899,676	$ 1,522,347	$ 3,637,795	$ 1,610,497	$ 252,186
Park-In-Lieu (2150)					
Park-In-Lieu	29,376	27,648	4,000	-	-
Investment Revenue	7,346	48,266	44,800	-	-
Misc. Revenue	-	-	600	-	-
Sub-Total Fund 2150:	$ 36,722	$ 75,914	$ 48,800	$ -	$ -
Streets - Gas Tax/Congestion/STIP (2210)					
Gas Tax	1,307,653	1,441,329	1,509,887	1,509,718	1,510,000
Road Maintenance Rehab Acct - Sec 2030	1,130,327	1,321,391	1,344,043	1,396,610	1,452,474
Road Maintenance Fee VLG1	2,503	3,640	5,900	6,000	6,000
Pavement in Lieu Fee	33,350	17,400	-	-	-
Investment Revenue	29,446	179,441	177,000	-	-
Sub-Total Fund 2210:	$ 2,503,279	$ 2,963,201	$ 3,036,830	$ 2,912,328	$ 2,968,474
Streets-TDA (2230)					
Streets - TDA Art 8	4,065,885	3,632,640	3,747,695	3,673,906	3,563,243
LTF Bike/Pedestrian Reimb	-	57,674	55,649	-	-
Grant Revenue	1,458	-	-	-	-
Investment Revenue	44,374	195,179	183,000	-	-
Gain/(Loss) on sale of asset	-	29,701	774	-	-
Insurance Claim Revenue	5,473	3,890	10,144	-	-
Miscellaneous Revenue	-	3,759	350	-	-
Sub-Total Fund 2230:	$ 4,117,190	$ 3,922,843	$ 3,997,612	$ 3,673,906	$ 3,563,243
PCWA (2250)					
PCWA Connection Fee	4,504,483	5,306,677	3,515,000	3,815,517	2,956,897
Investment Revenue	456,871	450,776	374,597	-	-
Interfund Interest Revenue	3,875,774	227,062	230,000	-	-
Interfund Principal Revenue	883,982	314,496	-	-	-
Unclaimed Checks Revenue	2,453	5,720	-	-	-
Transfer In	-	-	4,686,934	-	-
Sub-Total Fund 2250:	$ 9,723,563	$ 6,304,731	$ 8,806,531	$ 3,815,517	$ 2,956,897
Supplemental Fees (2360)					
Supplemental Fees Annex	30,679	45,072	-	25,220	25,220
Investment Revenue	7,748	38,377	13,900	-	-
Sub-Total Fund 2360:	$ 38,427	$ 83,449	$ 13,900	$ 25,220	$ 25,220
PFE Transportation (2400)					
PFE Non-Critical Fees	1,300,840	1,349,388	1,600,000	1,761,844	1,471,110
PFE Critical Fees	370,344	336,983	271,000	413,997	312,658
Investment Revenue	54,620	515,724	560,076	-	-
Interfund Interest Revenue	10,702	8,659	6,300.00	-	-
Interfund Principal Revenue	166,666	167,687	167,000.00	-	-
Miscellaneous Revenue	209,616	-	-	-	-
Transfer in from Fund 865 & 874	-	8,346,951	-	-	-
Sub-Total Fund 2400:	$ 2,112,787	$ 10,725,393	$ 2,604,376	$ 2,175,841	$ 1,783,768

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget
Other Funds Revenue Comparison by Source

	Actual 2022-23	Actual 2023-24	Projected 2024-25	Budget 2025-26	Budget 2026-27
PFE - Com Svcs Police (2410)					
PFE Police Fees	458,667	373,380	345,800	356,669	287,970
Investment Revenue	15,860	108,248	93,200	-	-
Sub-Total Fund 2410:	$ 474,528	$ 481,628	$ 439,000	$ 356,669	$ 287,970
PFE - Com Svcs Fire (2420)					
PFE Fire Fees	218,071	262,137	263,000	295,241	237,937
Investment Revenue	10,698	23,305	25,650	-	-
Sub-Total Fund 242:	$ 228,769	$ 285,442	$ 288,650	$ 295,241	$ 237,937
PFE - Com Svcs Admin (2430)					
PFE Admin Fees	478,929	439,110	393,000	479,982	384,251
Investment Revenue	19,070	139,445	129,000	-	-
Sub-Total Fund 2430:	$ 497,999	$ 578,556	$ 522,000	$ 479,982	$ 384,251
PFE Com Svcs Library (2440)					
PFE Library	41,934	92,810	115,800	171,024	163,116
Investment Revenue	6,150	34,823	21,600		
Sub-Total Fund 2440:	$ 48,084	$ 127,632	$ 137,400	$ 171,024	$ 163,116
Park Tax (2450)					
Park Tax	150,170	189,074	107,500	142,506	114,579
Investment Revenue	7,048	34,850	22,176	-	-
Sub-Total Fund 2450:	$ 157,218	$ 223,924	$ 129,676	$ 142,506	$ 114,579
PFE Com Svcs Parks (2460)					
Development Impact Fees	2,121,251	2,176,793	740,391	3,188,694	2,649,707
Investment Revenue	60,128	489,479	340,483	-	-
Sub-Total Fund 2460:	$ 2,181,379	$ 2,666,272	$ 1,080,874	$ 3,188,694	$ 2,649,707
PFE Drainage (2470)					
PFE Drainage Fees	196,782	200,483	224,900	200,339	191,978
PFE Drainage - Critical Fees	252,621	257,806	245,000	287,154	227,869
Investment Revenue	17,370	115,869	85,158	-	-
Lakeview Farms Reimbursement	-	-	18,931	10,088	10,390
Sub-Total Fund 2470:	$ 466,773	$ 574,157	$ 573,989	$ 497,581	$ 430,237

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget
Other Funds Revenue Comparison by Source

	Actual 2022-23	Actual 2023-24	Projected 2024-25	Budget 2025-26	Budget 2026-27
Developmental Services Fund (2480)					
Licenses & Permits					
Building Permits	2,161,866	2,218,113	$ 1,545,503	$ 1,591,868	$ 1,639,624
Plumbing & Gas Permits	220,263	230,880	159,771	164,564	169,501
Electrical Permits	220,799	231,684	160,091	164,893	169,840
Occupancy Permits	83,619	86,683	63,686	65,596	67,564
Encroachment Permits	73,029	92,007	149,439	153,922	158,540
Fire Sprinkler Building Permit	1,016,203	1,459,618	1,157,322	1,192,042	1,227,803
Mechanical Permits	220,333	232,488	159,771	164,564	169,501
Other Permits	7,400	7,763	6,516	6,711	6,913
Conditional Use Permit	13,524	16,650	-	-	-
Development Fees					
Green Bldg Fees	1,363	1,296	1,300	1,300	1,300
Strong Motion	1,944	1,890	1,900	1,900	1,900
Temp Occupancy Review Fee	504	1,050	-	-	-
Fire Sprinkler Plan Check Fees	6,257	-	3,218	3,314	3,413
Building Plan Check	647,365	759,103	554,379	571,010	588,141
Tentative Parcel Maps	-	7,508	-	-	-
City Admin / Com Dev / Encroachment Admin	1,870,026	1,675,311	1,700,000	1,700,000	1,700,000
Zoning Variance	1,500	-	-	-	-
Home Occupancy App Processing Fee	7,852	-	-	-	-
Specific Dev Plans (P.U.D.)	-	3,381	-	-	-
Design Review	3,276	10,472	-	-	-
Investment Revenue	114,269	929,390	625,000	-	-
Unclaimed Checks Revenue	5,591	51,500	7,650	-	-
Other Revenue	153,655	73,393	67,500	55,000	55,000
Misc Reimbursements	22,116	26,156	-	-	-
Leases	145,560	-	-	-	-
Grants	331,014	366,252	400,000	-	-
Sub-Total Fund 2480:	$ 7,329,330	$ 8,482,588	$ 6,763,046	$ 5,836,684	$ 5,959,040
CDBG - CV (2490)					
Grant Revenue	42,518	55,530	$ 284,062	-	-
Sub-Total Fund 2490:	$ 42,518	$ 55,530	$ 284,062	$ -	$ -
SLES-PD Grants (2530)					
SLES Funding	165,271	192,974	195,000	196,950	198,920
Investment Revenue	1,601	2,818	1,500	-	-
Grant Revenue	-	1,155	-	-	-
Sub-Total Fund 2530:	$ 166,872	$ 196,948	$ 196,500	$ 196,950	$ 198,920
Revitalization Loan Fund (2600)					
Investment Revenue	6,212	41,308	26,000	-	-
Sub-Total Fund 2600:	$ 6,212	$ 41,308	$ 26,000	$ -	$ -
CDBG (2610)					
Loan Repayment Revenue	88,533	-	-	-	-
Sub-Total Fund 2610:	$ 88,533	$ -	$ -	$ -	$ -
CalHome Grants (2640)					
Loan Repayment Revenue	60,820	-	-	-	-
Sub-Total Fund 2640:	$ 60,820	$ -	$ -	$ -	$ -
Fed Home Grants (2670)					
HOME Interest Earned	39,486	-	-	-	-
Investment Revenue	63	-	-	-	-
Loan Repayment Revenue Principal	127,737	7,921	7,000	-	-
Loan Repayment Revenue Interest	41,315	5,188	2,400	-	-
Sub-Total Fund 2670:	$ 208,601	$ 13,109	$ 9,400	$ -	$ -

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget
Other Funds Revenue Comparison by Source

	Actual 2022-23	Actual 2023-24	Projected 2024-25	Budget 2025-26	Budget 2026-27
Lighting & Landscaping (27OG)					
L & L - Assessments	497,160	497,153	497,153	497,153	497,153
Other Revenue	316,934	830,822	749,595	-	-
Sub-Total Fund 27OG:	$ 814,094	$ 1,327,975	$ 1,246,748	$ 497,153	$ 497,153
Lighting & Landscaping (2701)					
L & L - Assessments	267,957	282,166	288,840	296,606	304,022
Other Revenue	3,896	15,072	-	-	-
Sub-Total Fund 2701:	$ 271,853	$ 297,238	$ 288,840	$ 296,606	$ 304,022
Lighting & Landscaping (2702)					
L & L - Assessments	145,207	152,907	156,521	160,730	164,748
Other Revenue	2,112	8,168	-	-	-
Sub-Total Fund 2702:	$ 147,319	$ 161,075	$ 156,521	$ 160,730	$ 164,748
Lighting & Landscaping (2703)					
L & L - Assessments	61,846	65,125	66,667	68,459	70,171
Other Revenue	899	3,479	-	-	-
Sub-Total Fund 2703:	$ 62,745	$ 68,604	$ 66,667	$ 68,459	$ 70,171
Lighting & Landscaping (2704)					
L & L - Assessments	3,756	3,955	4,048	4,157	4,261
Other Revenue	55	211	-	-	-
Sub-Total Fund 2704:	$ 3,811	$ 4,166	$ 4,048	$ 4,157	$ 4,261
Lighting & Landscaping (2705)					
L & L - Assessments	813,651	857,159	877,831	901,435	923,971
Other Revenue	11,832	45,787	-	-	-
Sub-Total Fund 2705:	$ 825,483	$ 902,946	$ 877,831	$ 901,435	$ 923,971
Lighting & Landscaping (2706)					
L & L - Assessments	229,299	241,968	247,701	254,362	260,721
Other Revenue	3,334	12,925	-	-	-
Sub-Total Fund 2706:	$ 232,633	$ 254,894	$ 247,701	$ 254,362	$ 260,721
Lighting & Landscaping (2707)					
L & L - Assessments	31,283	32,941	33,721	34,628	35,493
Other Revenue	455	1,760	-	-	-
Sub-Total Fund 2707:	$ 31,738	$ 34,701	$ 33,721	$ 34,628	$ 35,493
Lighting & Landscaping (2708)					
L & L - Assessments	20,599	21,692	22,205	22,802	23,372
Other Revenue	300	1,159	-	-	-
Sub-Total Fund 2708:	$ 20,899	$ 22,851	$ 22,205	$ 22,802	$ 23,372
Lighting & Landscaping (2709)					
L & L - Assessments	129,787	136,672	139,903	143,665	147,257
Other Revenue	1,887	7,301	22,630	-	-
Sub-Total Fund 2709:	$ 131,674	$ 143,973	$ 162,533	$ 143,665	$ 147,257
Lighting & Landscaping (2710)					
L & L - Assessments	14,485	15,254	15,615	16,035	16,436
Other Revenue	211	815	-	-	-
Sub-Total Fund 2710:	$ 14,696	$ 16,069	$ 15,615	$ 16,035	$ 16,436
Lighting & Landscaping (2711)					
L & L - Assessments	33,012	34,763	26,689	27,407	28,092
Other Revenue	480	1,857	-	-	-
Sub-Total Fund 2711:	$ 33,492	$ 36,620	$ 26,689	$ 27,407	$ 28,092
Lighting & Landscaping (2712)					
L & L - Assessments	35,549	37,434	28,740	29,513	30,251
Other Revenue	517	2,000	-	-	-
Sub-Total Fund 2712:	$ 36,066	$ 39,434	$ 28,740	$ 29,513	$ 30,251
Lighting & Landscaping (2713)					
L & L - Assessments	187,038	196,958	201,612	207,033	212,209
Other Revenue	2,720	10,521	-	-	-
Sub-Total Fund 2713:	$ 189,758	$ 207,479	$ 201,612	$ 207,033	$ 212,209

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget
Other Funds Revenue Comparison by Source

	Actual 2022-23	Actual 2023-24	Projected 2024-25	Budget 2025-26	Budget 2026-27
Lighting & Landscaping (2714)					
L & L - Assessments	1,716	1,807	1,850	1,900	1,947
Other Revenue	25	97	-	-	-
Sub-Total Fund 2714:	$ 1,741	$ 1,904	$ 1,850	$ 1,900	$ 1,947
Lighting & Landscaping (2715)					
L & L - Assessments	21,544	22,687	23,224	23,849	24,445
Other Revenue	313	3,455	4,934	-	-
Sub-Total Fund 2715:	$ 21,858	$ 26,142	$ 28,158	$ 23,849	$ 24,445
Lighting & Landscaping (2716)					
L & L - Assessments	39,432	41,523	31,878	32,736	33,554
Other Revenue	573	2,218	-	-	-
Sub-Total Fund 2716:	$ 40,005	$ 43,741	$ 31,878	$ 32,736	$ 33,554
Lighting & Landscaping (2717)					
L & L - Assessments	87,683	92,334	94,517	97,058	99,484
Other Revenue	1,275	4,932	-	-	-
Sub-Total Fund 2717:	$ 88,958	$ 97,266	$ 94,517	$ 97,058	$ 99,484
Lighting & Landscaping (2718)					
L & L - Assessments	421,714	444,079	454,586	466,810	478,480
Other Revenue	6,132	23,721	-	-	-
Sub-Total Fund 2718:	$ 427,847	$ 467,800	$ 454,586	$ 466,810	$ 478,480
Lighting & Landscaping (2719)					
L & L - Assessments	228,115	240,211	245,895	252,507	258,820
Other Revenue	3,317	12,831	-	-	-
Sub-Total Fund 2719:	$ 231,432	$ 253,042	$ 245,895	$ 252,507	$ 258,820
Lighting & Landscaping (2720)					
L & L - Assessments	11,890	12,520	12,817	13,161	13,490
Other Revenue	173	669	-	-	-
Sub-Total Fund 2720:	$ 12,063	$ 13,189	$ 12,817	$ 13,161	$ 13,490
Lighting & Landscaping (2721)					
L & L - Assessments	22,797	23,996	29,247	30,033	30,784
Other Revenue	331	1,282	-	-	-
Sub-Total Fund 2721:	$ 23,128	$ 25,278	$ 29,247	$ 30,033	$ 30,784
Lighting & Landscaping (2722)					
L & L - Assessments	43,829	46,152	35,434	36,386	37,296
Other Revenue	637	2,465	-	-	-
Sub-Total Fund 2722:	$ 44,466	$ 48,617	$ 35,434	$ 36,386	$ 37,296
Lighting & Landscaping (2724)					
L & L - Assessments	92,128	97,013	99,310	101,980	104,530
Other Revenue	1,340	5,182	-	-	-
Sub-Total Fund 2724:	$ 93,468	$ 102,195	$ 99,310	$ 101,980	$ 104,530
Lighting & Landscaping (2725)					
L & L - Assessments	23,012	24,231	24,804	25,471	26,108
Other Revenue	335	1,294	-	-	-
Sub-Total Fund 2725:	$ 23,347	$ 25,525	$ 24,804	$ 25,471	$ 26,108
Lighting & Landscaping (2726)					
L & L - Assessments	11,611	12,227	12,519	12,856	13,177
Other Revenue	169	653	452	-	-
Sub-Total Fund 2726:	$ 11,780	$ 12,880	$ 12,971	$ 12,856	$ 13,177
Lighting & Landscaping (2727)					
L & L - Assessments	23,247	24,480	18,794	19,300	19,782
Other Revenue	338	1,308	-	-	-
Sub-Total Fund 2727:	$ 23,585	$ 25,788	$ 18,794	$ 19,300	$ 19,782
Lighting & Landscaping (2728)					
L & L - Assessments	15,010	21,000	22,050	22,643	23,209
Other Revenue	218	1,122	-	-	-
Sub-Total Fund 2728:	$ 15,228	$ 22,122	$ 22,050	$ 22,643	$ 23,209

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget
Other Funds Revenue Comparison by Source

	Actual 2022-23	Actual 2023-24	Projected 2024-25	Budget 2025-26	Budget 2026-27
Lighting & Landscaping (2729)					
L & L - Assessments	869	915	937	962	986
Other Revenue	1,069	1,305	1,065	-	-
Sub-Total Fund 2729:	$ 1,938	$ 2,220	$ 2,002	$ 962	$ 986
Lighting & Landscaping (2730)					
L & L - Assessments	18,203	19,167	19,621	20,149	20,652
Other Revenue	265	1,024	-	-	-
Sub-Total Fund 2730:	$ 18,468	$ 20,191	$ 19,621	$ 20,149	$ 20,652
Lighting & Landscaping (2731)					
L & L - Assessments	11,760	12,384	12,677	13,018	13,343
Other Revenue	171	662	-	-	-
Sub-Total Fund 2731:	$ 11,931	$ 13,046	$ 12,677	$ 13,018	$ 13,343
Lighting & Landscaping (2732)					
L & L - Assessments	14,316	15,075	11,574	11,885	12,182
Other Revenue	208	805	-	-	-
Sub-Total Fund 2732:	$ 14,524	$ 15,880	$ 11,574	$ 11,885	$ 12,182
CFD No. 2004-1 SW Retention Basin (2750)					
Assessments	244,134	253,603	265,885	271,121	277,898
Investment Revenue	23,902	162,405	100,000	-	-
Sub-Total Fund 2750:	$ 268,036	$ 416,008	$ 365,885	$ 271,121	$ 277,898
CFD No. 2004-2 Auburn Ravine (2760)					
Assessments	44,638	45,588	47,967	48,236	49,442
Investment Revenue	1,202	7,571	5,000	-	-
Sub-Total Fund 2760:	$ 45,840	$ 53,159	$ 52,967	$ 48,236	$ 49,442
Benefit Assessment District (2770)					
Assessments	84,091	88,550	91,229	93,110	95,438
Investment Revenue	6,800	45,940	28,000	-	-
Sub-Total Fund 2770:	$ 90,891	$ 134,489	$ 119,229	$ 93,110	$ 95,438
CFD 2010-1 Police & Fire (2780)					
Assessments	39,169	42,569	42,412	45,313	46,446
Investment Revenue	(16)	250	600	-	-
Sub-Total Fund 2780:	$ 39,152	$ 42,820	$ 43,012	$ 45,313	$ 46,446
CFD 2015 Public Safety (2790)					
Investment Revenue	584	3,248	-	-	-
Sub-Total Fund 2790:	$ 584	$ 3,248	$ -	$ -	$ -
Low/Mod Housing Fund (2830)					
Investment Revenue	11,653	77,495	46,900	-	-
Sub-Total Fund 2830:	$ 11,653	$ 77,495	$ 46,900	$ -	$ -
Successor Agency Trust former RDA (2840)					
Redevelopment Property tax Trust Fund Reven	1,683,998	1,380,374	949,335	2,036,895	-
Investment Revenue	20,136	13,887	26,200	-	-
Loan Repayment Revenue Principal	10,664	11,098	11,517	11,500	11,500
Loan Repayment Revenue Interest	6,641	6,206	5,790	5,800	5,800
Sub-Total Fund 2840:	$ 1,721,438	$ 1,411,566	$ 992,842	$ 2,054,195	$ 17,300
CFD 2018-1 Maintenance (2850)					
Assessments	2,098,279	2,019,218	2,240,333	2,370,000	2,490,000
Investment Revenue	26,602	140,798	96,000	-	-
Other Revenue	-	-	-	-	-
Sub-Total Fund 2850:	$ 2,124,881	$ 2,160,017	$ 2,336,333	$ 2,370,000	$ 2,490,000
CFD 2018-2 Public Safety (2860)					
Assessments	215,863	506,849	849,122	860,000	910,000
Investment Revenue	1,436	14,716	14,000	-	-
Grant	-	-	600	-	-
Sub-Total Fund 2860:	$ 217,299	$ 521,565	$ 863,722	$ 860,000	$ 910,000

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget
Other Funds Revenue Comparison by Source

	Actual 2022-23	Actual 2023-24	Projected 2024-25	Budget 2025-26	Budget 2026-27
CFD 2018-1 Maint. Citywide (2870)					
Assessments	-	637,386	1,006,095	1,090,000	1,150,000
Investment Revenue	-	3,554	-	-	-
Sub-Total Fund 2870:	$ -	$ 640,940	$ 1,006,095	$ 1,090,000	$ 1,150,000
Oak Tree Mitigation (2900)					
Oak Tree Mitigation Fees	132,897	118,725	11,800	-	-
Investment Revenue	4,775	34,128	2,766	-	-
Interfund Interest Revenue	2,311,730	-	-	-	-
Interfund Principle Revenue	46,920	-	-	-	-
Sub-Total Fund 2900:	2,496,322	$ 152,853	$ 14,566	$ -	$ -
Federal Grants Other (2980)					
Grant Revenue - Lincoln Blvd Ph 3	1,317,805	153,346	-	-	-
Grant Revenue - Joiner Pkwy Repaving	9,655	1,710,464	-	-	-
Grant Revenue - Bridge Rehab	2,021	-	-	-	-
Grant Revenue - 1st Street Resurfacing	999,580	40,000	-	-	-
Sub-Total Fund 2980:	$ 2,329,061	$ 1,903,810	$ -	$ -	$ -
Redevelopment Agency Bond Proceeds (4000) Fund eliminated in 202					
Investment Revenue	1,676	11,148	-	-	-
Sub-Total Fund 4000:	$ 1,676	$ 11,148	$ -	$ -	$ -
Capital Improvements (5400)					
CommDev Fee VLG1	-	-	38,000	-	-
Investment Revenue	5,580	35,401	19,600	-	-
Unclaimed Checks Revenue	-	-	4,370	-	-
Sub-Total Fund 5400:	$ 5,580	$ 35,401	$ 61,970	$ -	$ -
Lincoln Crossing Series 2018 (5620)					
Investment Revenue	28,747	143,795	31,000	-	-
Other Revenue Allocation	-	490,000	23,000	-	-
Sub-Total Fund 5620:	$ 28,747	$ 633,795	$ 54,000	$ -	$ -
Twelve Bridges Series 2011 (5650)					
Investment Revenue	28,435	91,003	2,400	-	-
Transfer In	164,164	-	56,700	-	-
Sub-Total Fund 5650:	$ 192,599	$ 91,003	$ 59,100	$ -	$ -
Internal Service Fund (6000)					
City Staff Fees	-	-	61,446	-	-
Investment Revenue	5,784	87,050	71,000	-	-
Gain/(Loss) on sale of asset	-	2,466	-	-	-
Other Revenue	6,060	109,897	9,000	-	-
Leases	720,755	-	-	-	-
Misc. Reimbursements	15	4,003	3,000	-	-
WPUSD Share City Hall	33,815	122,610	84,000	85,000	87,000
Admin Allocation	7,204,836	7,304,511	8,661,851	9,201,665	9,764,971
Sub-Total Fund 6000:	$ 7,971,265	$ 7,630,537	$ 8,890,297	$ 9,286,665	$ 9,851,971
Facility Maintenance/Replacement (6200)					
Investment Revenue	2,652	24,578	18,000	-	-
Transfer In from Fund 6000	300,000	-	-	682,000	-
Grant revenue	-	141,128	3,600	-	-
Sub-Total Fund 6200:	$ 302,652	$ 165,706	$ 21,600	$ 682,000	$ -
Technology Fund (6300)					
Technology Fee	127,939	113,786	106,280	109,469	112,753
Investment Revenue	11,858	72,628	39,000	-	-
Gain/(Loss) on sale of asset	-	-	-	-	-
Transfer In from Fund 100	297,236	-	-	-	-
Sub-Total Fund 6300:	$ 437,033	$ 186,413	$ 145,280	$ 109,469	$ 112,753
Total Special Fund Revenues:	$ 56,239,546	$ 61,826,520	$ 52,481,232	$ 47,835,438	$ 42,692,219

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget
Other Funds Revenue Comparison by Source

	Actual 2022-23	Actual 2023-24	Projected 2024-25	Budget 2025-26	Budget 2026-27
PROPRIETARY FUNDS					
Water Operations (7100)					
Sales - Residential & Commercial	12,013,782	16,593,875	21,155,000	21,229,530	22,304,401
Sales - Construction	79,865	191,955	-	-	-
UB Processing Fees	73,967	74,089	60,000	70,000	70,000
Construction Water - Minimum	1,210	5,309	-	-	-
Construction Meter - Rental	18,268	19,679	22,000	22,000	22,000
Reconnection Charges	65,231	127,351	157,000	150,000	150,000
Investment revenue	31,390	286,886	206,000	-	-
Gain/(loss) on sale of asset	(7,047)	-	-	-	-
Other Revenue	129,082	(18,247)	92,000	-	-
Misc. Reimbursements	546	-	-	-	-
WPUSD Share City Hall Water	876	3,656	3,300	3,400	3,600
Sub-Total Fund 7100:	$ 12,407,170	$ 17,284,554	$ 21,695,300	$ 21,474,930	$ 22,550,001
Water Capital Replacement (7110)					
Capacity Charge	234,568	3,214,121	4,300,000	4,300,000	4,300,000
Investment Revenue	60,444	471,336	299,000	-	-
Other Revenue	10,192	1,016	8,923	-	-
Misc. Reimbursements	9,610	7,597	4,100	-	-
Transfer In	4,200,000	3,808	-	2,043,502	828,000
Sub-Total Fund 7110:	$ 4,514,814	$ 3,697,878	$ 4,612,023	$ 6,343,502	$ 5,128,000
PFE Water - Non Operations (7150)					
PFE Non-Critical	1,421,311	514,658	500,000	1,042,852	802,093
PFE Critical	74,565	89,911	43,000	116,697	77,963
Meter Fees	260,650	243,677	150,000	311,253	250,256
Meter Installed	62,044	50,700	32,900	35,000	35,000
Investment Revenue	83,650	562,260	324,000	-	-
Sub-Total Fund 7150:	$ 1,902,220	$ 1,461,206	$ 1,049,900	$ 1,505,802	$ 1,165,312
Wastewater - Operations (7200)					
Operations	9,115,715	9,291,021	9,927,000	10,423,350	10,944,518
Placer County reimbursement	1,155,948	-	-	-	-
Reclaimed Water	89,200	71,107	97,000	97,000	97,000
WW Treatment	-	6,231,601	8,776,258	9,215,071	9,675,824
Rents & Concessions	72,270	3,900	4,400	4,400	4,400
Investment Revenue	(666)	372,437	320,000	-	-
Gain/(loss) on sale of asset	(81,602)	13,310	19,200	-	-
Other Revenue	1,101	2,279	-	-	-
Misc Reimbursements	862	-	-	-	-
WPUSD Share City Hall	466	995	900	950	950
Sub-Total Fund 7200:	$ 10,353,295	$ 15,986,650	$ 19,144,758	$ 19,740,771	$ 20,722,692
Wastewater - Cap Replacement (7210)					
Investment Revenue	(1,854,632)	116,535	66,000	-	-
Gain/(loss) on sale of asset	-	31,513	-	-	-
Other Revenue	145,454	-	-	-	-
Misc Reimbursements	82,970	80,600	66,650	-	-
Transfer In	-	-	2,616,591	8,529,341	5,406,786
Sub-Total Fund 7210:	$ (1,626,208)	$ 228,648	$ 2,749,241	$ 8,529,341	$ 5,406,786

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget
Other Funds Revenue Comparison by Source

	Actual 2022-23	Actual 2023-24	Projected 2024-25	Budget 2025-26	Budget 2026-27
PFE Wastewater - Non Operations (7250)					
PFE - Non Critical Fees	1,259,751	352,557	700,000	1,537,302	1,228,929
Investment Revenue	91,053	92,576	66,000	-	-
Gain/(loss) on sale of asset	(8,366,766)	89,598	58,000	-	-
Project reimbursement	1,069,019	-	-	-	-
Zone of Benefit Fee	659,634	900,799	-	-	-
Grant Revenue - Reclaim Prj	-	309,115	-	-	-
Sub-Total Fund 7250:	$ (5,287,310)	$ 1,744,646	$ 824,000	$ 1,537,302	$ 1,228,929
Solid Waste - Operations (7300)					
Plan Check	5,792	-	-	-	-
Collections	7,904,152	9,252,559	11,095,464	11,786,535	12,383,857
Bin Leases	128,527	135,265	158,400	160,000	160,000
Walk Out Fee	-	14,110	-	-	-
Container Fee	2,759	2,497	2,400	2,500	2,500
Penalties & Service Charges	3,465	2,625	2,800	2,900	2,900
Investment Revenue	145,960	392,181	216,000	-	-
Gain/(loss) on sale of asset	(90,204)	(150,557)	-	-	-
Other Revenue	1,485,168	89,063	13,279	10,000	10,000
Reimbursement - Closed Landfill	64,159	9,205	-	-	-
WPUSD Share City Hall	1,601	5,073	4,100	4,200	4,200
Grant Revenue	44,863	34,308	6,856	-	-
Sub-Total Fund 7300:	$ 9,696,242	$ 9,786,329	$ 11,499,299	$ 11,966,135	$ 12,563,457
Solid Waste - Cap Replacement (7310)					
Investment Revenue	18,492	141,622	91,000	-	-
Gain/(loss) on sale of asset	(56,841)	-	-	-	-
Transfer In from Fund 730	-	1,180,000	1,180,000	1,180,000	1,180,000
Sub-Total Fund 7310:	$ (38,349)	$ 1,321,622	$ 1,271,000	$ 1,180,000	$ 1,180,000
PFE Solid Waste - Non Operations (7350)					
Container Fees	48,365	44,285	30,000	45,000	37,230
PFE Fees	355,277	285,714	250,000	305,442	244,276
Investment Revenue	25,456	258,476	53,000	-	-
Grant Revenue	-	-	143,500		
Interfund Loan Principal	165,015	166,027	39,000	-	-
Interfund Loan Interest	10,596	8,573	-	-	-
Gain/(loss) on sale of asset	(15,602)	95,729	-	-	-
Sub-Total Fund 7350:	$ 589,107	$ 858,803	$ 515,500	$ 350,442	$ 281,506
Transit (7400)					
Transit - SB 325 Art. 4	-	-	-	398,469	509,132
STA - State Transit Assistance	130,581	518,593	594,949	605,649	410,000
Fare Box	-	-	-	-	-
Investment Revenue	4,994	22,650	19,500	-	-
Grant Revenue - PTMI	86,290	-	-	180,568	-
Sub-Total Fund 7400:	$ 221,865	$ 541,243	$ 614,449	$ 1,184,686	$ 919,132
Airport (7500)					
Property Tax	71,209	61,266	60,000	63,000	66,150
Grant Revenue	13,000	34,203	-	-	-
Fuel Sales	1,358,807	1,252,245	1,079,540	1,295,448	1,554,538
Rents/Tiedowns/Leases	751,560	709,213	760,000	782,800	806,284
Parking	-	-	17,316	17,500	18,000
Concessions	1,786	-	-	-	-
Investment Revenue	5,126	36,982	26,000	-	-
Penalties & Service Charges	7,232	6,495	7,200	7,000	7,000
Lease Principal/interest Loan	84,134	62,264	62,000	62,000	62,000
Other Revenue	13,438	36,715	100	-	-
Misc. Reimbursements	1,738	930	930	-	-
Sub-Total Fund 7500:	$ 2,308,030	$ 2,200,314	$ 2,013,086	$ 2,227,748	$ 2,513,972

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget
Other Funds Revenue Comparison by Source

	Actual 2022-23	Actual 2023-24	Projected 2024-25	Budget 2025-26	Budget 2026-27
Federal Aviation Grant (755)					
Investment Revenue	161	2,892	-	-	-
Grant - FAA Grant Revenue	48,114	25,412	-	-	-
Sub-Total Fund 755:	$ 48,275	$ 28,303	$ -	$ -	$ -
Total Proprietary Fund Revenues:	$ 35,089,151	$ 55,140,196	$ 65,988,556	$ 76,040,659	$ 73,659,787
TOTAL SPECIAL & PROPRIETARY REVENUES:	$ 91,328,697	$ 116,966,716	$ 118,469,788	$ 123,876,097	$ 116,352,006

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget

All Funds Revenue Comparison By Fund Type

Fund Name	Fund No.	Actual 2022-23	Actual 2023-24	Projected 2024-25	Budget 2025-26	Budget 2026-27
Governmental Funds: General, Public Safety & Standard Allowance						
General Fund	1000	27,701,217	28,357,657	29,069,718	29,824,903	30,568,006
Public Safety Tax Share	1010	1,643,530	1,494,726	1,503,938	1,700,000	1,785,000
Standard Allowance Fund	1020	1,899,676	1,522,347	3,637,795	1,610,497	252,186
		$ 31,244,423	$ 31,374,730	$ 34,211,451	$ 33,135,400	$ 32,605,192
Governmental Funds: Special Revenue and Capital Project Funds						
Park-In-Lieu	2150	36,722	75,914	48,800	-	-
Streets - Gas Tax/Congestion Relief	2210	2,503,279	2,963,201	3,036,830	2,912,328	2,968,474
Streets - TDA	2230	4,117,190	3,922,843	3,997,612	3,673,906	3,563,243
Source Water Connection	2250	9,723,563	6,304,731	8,806,531	3,815,517	2,956,897
Supplemental Fees (GF Sub-Fund)	2360	38,427	83,449	13,900	25,220	25,220
PFE - Transportation	2400	2,112,787	10,725,393	2,604,376	2,175,841	1,783,768
PFE - Community Services - Police	2410	474,528	481,628	439,000	356,669	287,970
PFE - Community Services - Fire	2420	228,769	285,442	288,650	295,241	237,937
PFE - Community Services - Admin.	2430	497,999	578,556	522,000	479,982	384,251
PFE - Community Services - Library	2440	48,084	127,632	137,400	171,024	163,116
Park Tax on New Development	2450	157,218	223,924	129,676	142,506	114,579
PFE - Community Services - Parks	2460	2,181,379	2,666,272	1,080,874	3,188,694	2,649,707
PFE - Drainage	2470	466,774	574,157	573,989	497,581	430,237
Development Services	2480	7,329,330	8,482,588	6,763,046	5,836,684	5,959,040
CDBG-CV	2490	42,518	55,530	284,062	-	-
SLES Grant	2530	166,872	196,948	196,500	196,950	198,920
Revitalization Loan Program	2600	6,212	41,308	26,000	-	-
98 STBG - 1250 / Prog Inc.	2610	88,533	-	-	-	-
Housing Survey Grant Funds	2640	60,820	-	-	-	-
Home - FTHB	2670	208,601	13,109	9,400	-	-
Landscape and Lighting District	27OG	814,094	1,327,975	1,246,748	497,153	497,153
Landscape and Lighting District	2701	271,853	297,238	288,840	296,606	304,022
Landscape and Lighting District	2702	147,319	161,075	156,521	160,730	164,748
Landscape and Lighting District	2703	62,745	68,604	66,667	68,459	70,171
Landscape and Lighting District	2704	3,811	4,166	4,048	4,157	4,261
Landscape and Lighting District	2705	825,483	902,946	877,831	901,435	923,971
Landscape and Lighting District	2706	232,633	254,894	247,701	254,362	260,721
Landscape and Lighting District	2707	31,738	34,701	33,721	34,628	35,493
Landscape and Lighting District	2708	20,899	22,851	22,205	22,802	23,372
Landscape and Lighting District	2709	131,674	143,973	162,533	143,665	147,257
Landscape and Lighting District	2710	14,696	16,069	15,615	16,035	16,436
Landscape and Lighting District	2711	33,492	36,620	26,689	27,407	28,092
Landscape and Lighting District	2712	36,066	39,434	28,740	29,513	30,251
Landscape and Lighting District	2713	189,758	207,479	201,612	207,033	212,209
Landscape and Lighting District	2714	1,741	1,904	1,850	1,900	1,947
Landscape and Lighting District	2715	21,858	26,142	28,188	23,849	24,445
Landscape and Lighting District	2716	40,005	43,741	31,878	32,736	33,554
Landscape and Lighting District	2717	88,958	97,266	94,517	97,058	99,484
Landscape and Lighting District	2718	427,846	467,800	454,586	466,810	478,480
Landscape and Lighting District	2719	231,432	253,042	245,895	252,507	258,820
Landscape and Lighting District	2720	12,063	13,189	12,817	13,161	13,490
Landscape and Lighting District	2721	23,128	25,278	29,247	30,033	30,784
Landscape and Lighting District	2722	44,466	48,617	35,434	36,386	37,296
Landscape and Lighting District	2724	93,468	102,195	99,310	101,980	104,530
Landscape and Lighting District	2725	23,347	25,525	24,804	25,471	26,108

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget

All Funds Revenue Comparison By Fund Type

Fund Name	Fund No.	Actual 2022-23	Actual 2023-24	Projected 2024-25	Budget 2025-26	Budget 2026-27
Landscape and Lighting District	2726	11,780	12,880	12,971	12,856	13,177
Landscape and Lighting District	2727	23,585	25,788	18,794	19,300	19,782
Landscape and Lighting District	2728	15,228	22,122	22,050	22,643	23,209
Landscape and Lighting District	2729	1,938	2,220	2,002	962	986
Landscape and Lighting District	2730	18,468	20,191	19,621	20,149	20,652
Landscape and Lighting District	2731	11,931	13,046	12,677	13,018	13,343
Landscape and Lighting District	2732	14,524	15,880	11,574	11,885	12,182
CFD No. 2004-1 Storm Water Ret. Basin	2750	268,036	416,008	365,885	271,121	277,898
CFD No. 2004-2 Aub. Rav./McBean Pk.	2760	45,840	53,159	52,967	48,236	49,442
Benefit Assessment District (BAD)	2770	90,891	134,489	119,229	93,110	95,438
CFD No. 2010-1 Police and Fire	2780	39,152	42,820	43,012	45,313	46,446
CFD No. 2015 Public Safety	2790	584	3,248	-	-	-
Successor Low/Mod Housing	2830	11,653	77,495	46,900	-	-
RDA Successor Trust Fund	2840	1,721,438	1,411,566	992,842	2,054,195	17,300
CFD No. 2018 Maintenance	2850	2,124,881	2,160,017	2,336,333	2,370,000	2,490,000
CFD No. 2018-2 Public Safety	2860	217,299	521,565	863,722	860,000	910,000
CFD No. 2018-1 Maint. Citywide	2870	-	640,940	1,006,095	1,090,000	1,150,000
Oak Tree Mitigation	2900	2,496,322	152,853	14,566	-	-
Federal Grant Fund	2980	2,329,061	1,903,810	-	-	-
RDA Bond Proceeds	4000	1,676	11,148	-	-	-
Capital Improvements	5400	5,580	35,401	61,970	-	-
Lincoln Crossing Series 2018	5620	28,747	633,795	54,000	-	-
Twelve Bridges Series 2011	5650	192,599	91,003	59,100	-	-
		$ 43,985,391	$ 50,826,521	$ 39,513,553	$ 34,446,807	$ 30,690,309
Proprietary Funds						
General Administrative Costs	600	7,971,265	7,630,606	8,890,297	9,286,665	9,851,971
Facility Maintenance/Replacement	620	302,652	165,706	21,600	682,000	-
Technology Fund	630	437,033	186,413	145,280	109,469	112,753
Water - Operations	710	12,407,170	17,284,554	21,695,300	21,474,930	22,550,001
Water - Capital Replacement	711	4,514,814	3,697,878	4,612,023	6,343,502	5,128,000
PFE - Water Non-Operations	715	1,902,220	1,461,206	1,049,900	1,505,802	1,165,312
Wastewater - Operations	720	10,353,295	15,986,650	19,144,758	19,740,771	20,722,692
Wastewater - Capital Replacement	721	(1,626,208)	228,648	2,749,241	8,529,341	5,406,786
PFE - Wastewater Non-Operations	725	(5,287,310)	1,744,646	824,000	1,537,302	1,228,929
Solid Waste - Operations	730	9,696,242	9,786,329	11,499,299	11,966,135	12,563,457
Solid Waste - Capital Replacement	731	(38,349)	1,321,622	1,271,000	1,180,000	1,180,000
PFE - Community Services - Solid Waste	735	589,107	858,803	515,500	350,442	281,506
Transit - Operations	740	221,865	541,243	614,449	1,184,686	919,132
Airport - Operations	750	2,308,030	2,200,314	2,013,086	2,227,748	2,513,972
Federal Grant Fund - Airport	755	48,275	28,303	-	-	-
		$ 43,800,099	$ 63,122,922	$ 75,045,733	$ 86,118,793	$ 83,624,511
Total All Funds:		$ 119,029,913	$ 145,324,173	$ 147,540,136	$ 153,201,000	$ 146,920,012

includes transfers in

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget

All Funds Expense Comparison By Fund Type

Fund Name	Fund No.	Actual 2022-23	Actual 2023-24	Projected 2024-25	Budget 2025-26	Budget 2026-27
Governmental Funds						
General Fund	1000	25,975,052	26,692,560	32,248,144	33,030,451	32,498,767
Public Safety Tax Share	1010	831,290	1,612,916	1,156,421	1,211,281	2,451,547
Standard Allowance Fund	1020	1,899,676	1,508,667	3,637,795	1,610,497	252,186
Park-In-Lieu	2150	763	(17,463)	1,000,193	-	-
Streets - Gas Tax/Congestion Relief	2210	1,907,959	1,867,258	6,361,084	3,340,424	2,762,854
Streets - TDA	2230	2,788,561	3,543,259	7,448,797	4,158,225	4,101,266
Source Water Connection	2250	4,230,843	5,384	-	-	-
Supplemental Fees (GF Sub-Fund)	2360	346,204	506,636	353,376	234,200	25,000
ARPA Federal Assistance Fund	2370	-	-	1,543,406	-	-
PFE - Transportation	2400	189,320	178,622	17,534,098	3,138,354	60,312
PFE - Community Services - Police	2410	85,413	414,976	1,294,648	108,000	-
PFE - Community Services - Fire	2420	6,205,339	135,485	116,350	116,031	116,031
PFE - Community Services - Admin.	2430	123,797	111,507	715,288	-	-
PFE - Community Services - Library	2440	136,368	390,941	169,855	77,100	77,950
Park Tax on New Development	2450	231,355	515,542	85,249	132,760	-
PFE - Community Services - Parks	2460	1,652,750	2,713,390	8,473,630	8,593,936	-
PFE - Drainage	2470	441,248	408,598	1,514,408	120,000	120,000
Development Services	2480	4,829,189	4,730,596	6,268,543	7,542,764	7,700,470
CDBG-CV	2490	15,665	55,530	284,062	-	-
SLES Grant	2530	158,768	168,607	181,105	199,490	206,210
Revitalization Loan Program	2600	669	551	162	-	-
98 STBG - 1250 / Prog Inc.	2610	(13,925)	5,791	6,192	6,192	6,192
Housing Survey Grant Funds	2640	2,420	2,660	3,492	3,492	3,492
Home - FTHB	2670	4,290	5,637	6,192	6,192	6,192
Landscape and Lighting District	27OG	1,157,640	1,256,614	1,246,748	1,625,251	1,733,477
Landscape and Lighting District	2701	244,131	283,354	257,574	342,438	365,282
Landscape and Lighting District	2702	73,492	85,868	91,926	129,748	140,786
Landscape and Lighting District	2703	68,930	72,281	65,872	82,353	86,737
Landscape and Lighting District	2704	2,962	3,214	3,030	4,302	4,642
Landscape and Lighting District	2705	644,123	735,346	938,538	850,830	909,464
Landscape and Lighting District	2706	187,321	207,915	130,754	171,673	182,919
Landscape and Lighting District	2707	19,852	22,728	22,580	31,671	34,235
Landscape and Lighting District	2708	8,715	9,737	9,573	13,492	14,550
Landscape and Lighting District	2709	185,179	172,978	176,615	213,395	225,457
Landscape and Lighting District	2710	5,425	6,334	5,892	8,591	9,338
Landscape and Lighting District	2711	11,827	13,426	8,857	10,949	11,517
Landscape and Lighting District	2712	9,579	10,842	6,993	8,641	9,105
Landscape and Lighting District	2713	182,258	206,896	194,135	239,146	252,884
Landscape and Lighting District	2714	522	609	567	825	897
Landscape and Lighting District	2715	32,241	31,128	30,121	35,978	38,008
Landscape and Lighting District	2716	20,126	20,120	20,289	22,677	24,204
Landscape and Lighting District	2717	67,849	71,083	61,108	82,237	87,981

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget

All Funds Expense Comparison By Fund Type

Fund Name	Fund No.	Actual 2022-23	Actual 2023-24	Projected 2024-25	Budget 2025-26	Budget 2026-27
Landscape and Lighting District	2718	244,379	305,100	270,249	319,056	336,670
Landscape and Lighting District	2719	166,082	244,984	227,709	274,959	291,162
Landscape and Lighting District	2720	6,271	7,328	6,812	9,955	10,824
Landscape and Lighting District	2721	19,968	23,272	16,251	20,281	21,048
Landscape and Lighting District	2722	9,137	10,160	4,695	6,744	7,317
Landscape and Lighting District	2724	63,184	70,375	69,532	87,748	93,647
Landscape and Lighting District	2725	3,674	4,274	3,989	5,753	6,245
Landscape and Lighting District	2726	16,300	16,964	14,605	16,119	17,025
Landscape and Lighting District	2727	3,890	4,485	4,107	4,525	4,701
Landscape and Lighting District	2728	12,441	14,006	7,325	10,668	11,594
Landscape and Lighting District	2729	1,800	2,110	1,942	2,740	2,948
Landscape and Lighting District	2730	20,082	22,173	11,490	16,038	17,349
Landscape and Lighting District	2731	5,444	6,359	5,913	8,634	9,386
Landscape and Lighting District	2732	4,799	5,601	6,173	7,552	8,211
CFD No. 2004-1 Storm Water Ret. Basin	2750	22,750	20,268	2,289,728	123,472	127,764
CFD No. 2004-2 Aub. Rav./McBean Pk.	2760	49,462	48,269	61,063	106,901	111,965
Benefit Assessment District (BAD)	2770	7,435	72,033	35,174	204,963	215,412
CFD No. 2010-1 Police and Fire	2780	36,483	30,606	30,544	32,554	33,530
Successor Low/Mod Housing	2830	1,254	1,034	304	-	-
CFD No. 2018-1 Maint Local	2850	1,010,672	1,284,149	1,207,789	2,215,074	2,001,297
CFD No. 2018-2 Public Safety	2860	10,133	266,583	340,014	372,854	388,370
CFD No. 2018-1 Maint Regional	2870	-	38,169	1,410,832	1,769,293	441,755
Oak Tree Mitigation	2900	2,027,622	3,510,389	42,441	263,000	48,000
Federal Grant Fund	2980	2,433,439	1,783,810	1,242,925	-	-
Capital Improvements	5400	183,347	87,179	323,713	-	-
Lincoln Crossing Series 2018	5620	3,140,136	326,708	1,554,906	-	-
Twelve Bridges Series 2011	5650	4,690,076	1,326	16	-	-
		$ 40,449,428	$ 27,161,694	$ 102,863,903	$ 73,382,469	$ 58,726,172
Proprietary Funds						
General Administrative Costs	6000	$ 6,741,789	$ 6,284,789	$ 8,140,730	$ 10,148,462	$ 9,961,768
Facility Maintenance/Replacement	6200	42,627	215,167	352,113	394,250	260,000
Technology Fund	6300	262,477	275,365	1,388,625	95,000	-
Water - Operations	7100	14,445,917	15,477,019	19,275,672	20,947,315	20,458,676
Water - Capital Replacement	7110	2,730,983	2,915,546	10,494,062	8,380,241	1,240,438
PFE - Water Non-Operations	7150	262,893	329,722	3,930,922	952,261	1,031,446
Wastewater - Operations	7200	15,440,280	11,409,758	22,035,028	24,060,340	21,008,714
Wastewater - Capital Replacement	7210	1,586,147	204,145	2,095,312	2,814,250	4,215,000
PFE - Wastewater Non-Operations	7250	5,459,336	368,646	3,624,425	630,000	800,000
Solid Waste - Operations	7300	8,049,945	10,189,067	11,863,183	12,050,081	12,366,196
Solid Waste - Capital Replacement	7310	121,016	506,252	793,978	1,549,250	1,065,000
PFE - Community Services - Solid Waste	7350	181,151	1,208,108	1,692,983	1,958,468	168,409
Transit - Operations	7400	646,293	517,918	677,938	1,143,390	993,362
Airport - Operations	7500	2,076,952	2,027,288	2,363,081	2,465,087	2,621,664
Federal Grant Fund - Airport	7550	48,159	25,450	818,149	1,096,708	-
		$ 58,095,965	$ 51,954,240	$ 89,546,201	$ 88,685,103	$ 76,190,673

City of Lincoln

Fiscal Year 2025-2027 Biennium Budget

All Funds Expense Comparison By Fund Type

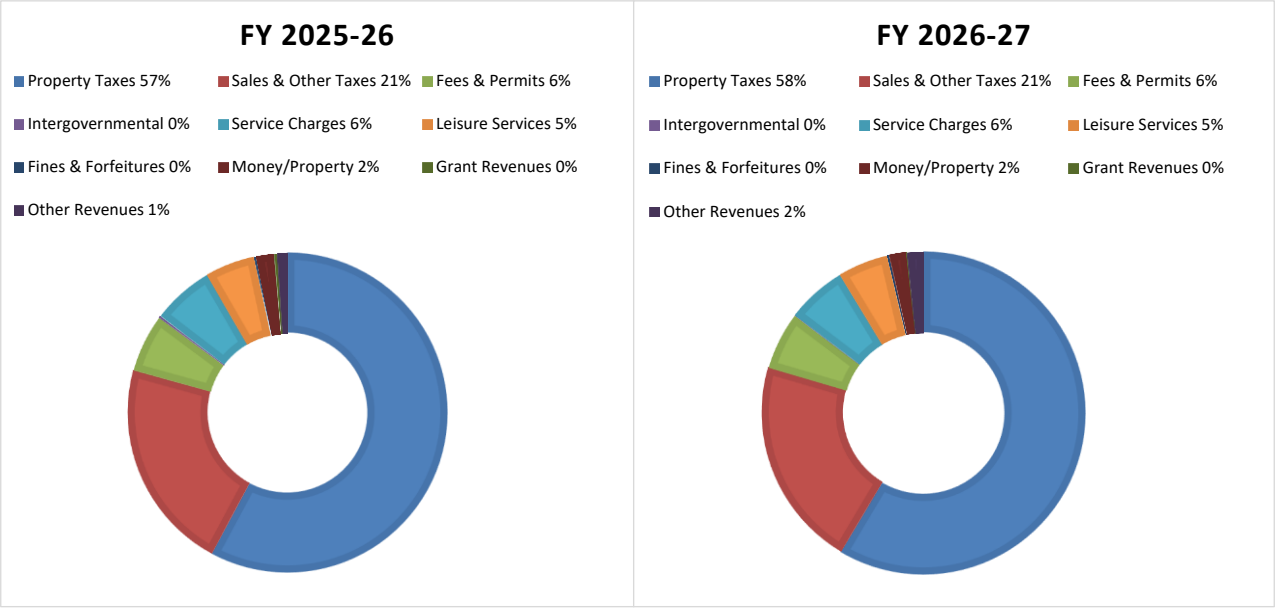
Fund Name	Fund No.	Actual 2022-23	Actual 2023-24	Projected 2024-25	Budget 2025-26	Budget 2026-27
Fiduciary Funds						
RDA Successor Trust Fund	2840	$ 1,918,294	$ 1,382,596	$ 977,431	$ 974,181	$ 771,331
		$ 1,918,294	$ 1,382,596	$ 977,431	$ 974,181	$ 771,331
Agency Funds						
CFD Lincoln Airpark 98-1 Bond	8560	18,135	$ 1,527	-	-	-
12 Bridges Refunding Bond Series 2011 A&I	8650	4,068,514	$ 16,168,655	8,293,546	3,500,517	950,173
CFD 2005-1 Sorrento 2013,14,16	8740	1,864,776	$ 2,094,499	992,825	1,005,343	1,027,955
CFD Lakeside Area2 Ser 2017	8850	-	$ -	457,975	438,714	444,343
CFD Lakeside Area1 Ser 2021	8860	-	$ -	280,281	268,845	269,664
RAD Foskett Ranch 2017-1	8910	-	$ -	242,938	230,856	230,536
CFD Lincoln Crossing, Ser 2018	8920	-	$ -	17,629,248	5,699,639	5,785,198
CFD Independence 2019-1	8950	-	$ -	892,635	774,256	791,520
		$ 5,951,425	$ 18,264,681	$ 9,286,371	$ 11,918,170	$ 9,499,389
Total All Funds:		$ 126,438,739	$ 107,191,090	$ 193,387,535	$ 163,041,753	$ 135,688,176

GENERAL FUND - 1000 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 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Property Taxes	14,304,351	15,095,040	15,693,892	16,743,309	17,794,838
Sales & Other Taxes	6,221,113	6,208,442	5,926,685	6,211,532	6,388,997
Fees & Permits	2,032,064	1,576,419	1,662,110	1,701,332	1,746,883
Intergovernmental	-	31,259	58,000	65,000	30,000
Service Charges	1,992,425	2,149,947	2,267,812	1,813,179	1,820,618
Leisure Services	1,370,023	1,481,332	1,320,000	1,450,000	1,515,000
Fines & Forfeitures	97,947	57,919	59,182	59,000	59,000
Money/Property	394,388	984,697	1,043,192	508,627	521,126
Grant Revenues	444,204	292,445	43,550	106,500	32,500
Other Revenues	387,744	23,202	538,339	291,541	493,362
Transfers In	456,956	456,956	456,956	874,883	165,683
Total	**$ 27,701,216**	**$ 28,357,658**	**$ 29,069,718**	**$ 29,824,903**	**$ 30,568,006**

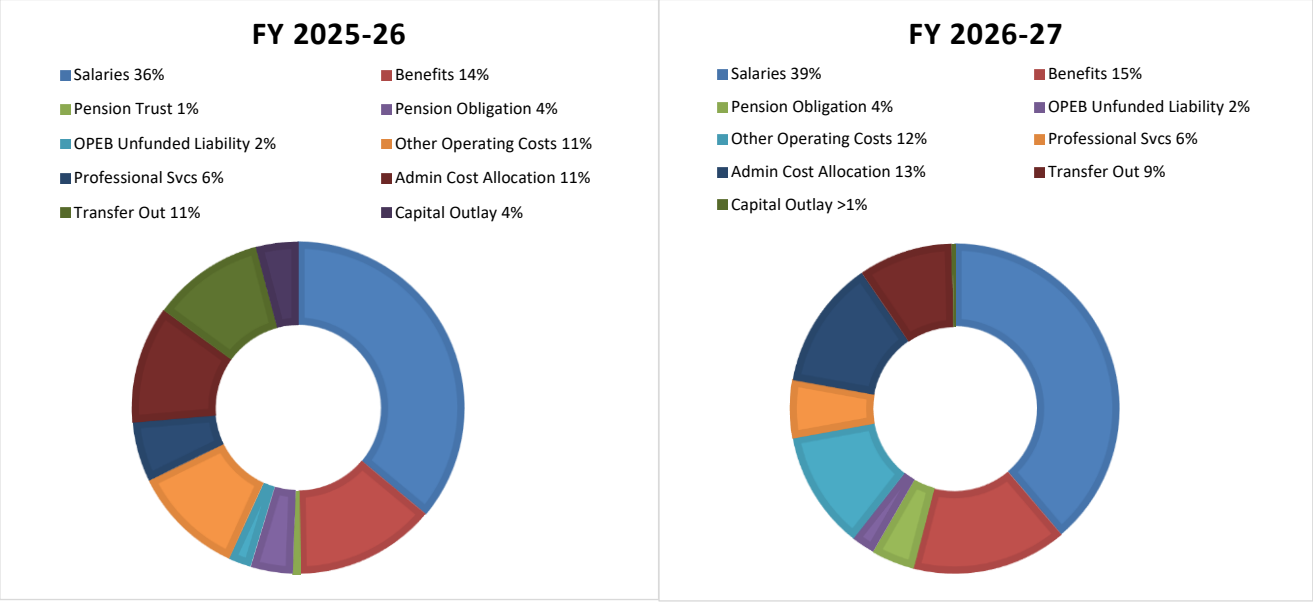
Funding Sources



GENERAL FUND - 1000 Fund

Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Salaries	9,503,153	10,441,865	10,961,464	12,319,969	12,692,179
Benefits	3,722,885	4,155,517	4,440,263	4,709,623	4,968,898
Pension Trust	-	-	1,708,640	251,987	-
Pension Obligation	1,105,681	818,054	1,199,515	1,380,361	1,380,361
OPEB Unfunded Liability	690,975	560,560	745,592	748,773	761,032
Other Operating Costs	3,745,120	3,525,100	3,582,419	3,742,686	3,776,155
Professional Svcs	1,390,277	1,535,988	2,296,248	2,014,238	1,862,536
Admin Cost Allocation	3,098,088	3,116,390	3,739,270	3,879,666	4,115,583
Transfer Out	1,577,466	1,675,732	3,026,889	3,737,337	3,008,893
Capital Outlay	1,000,725	863,354	3,167,584	1,390,777	119,520
Total	**$ 25,834,369**	**$ 26,692,560**	**$ 34,867,884**	**$ 34,175,417**	**$ 32,685,157**

Funding Uses



PUBLIC SAFETY TAX SHARE - 1010

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.

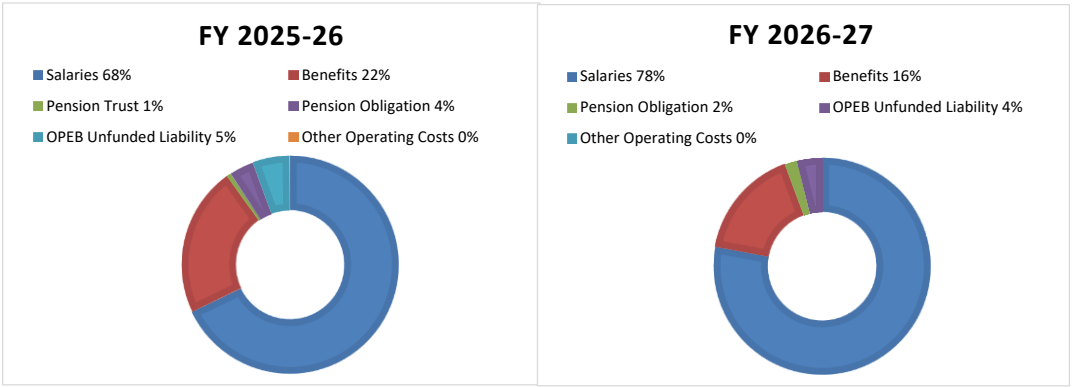
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Property Tax Share	1,500,000	1,439,686	1,500,000	1,700,000	1,785,000
Investment revenue	18,031	54,001	-	-	-
Transfers In	125,499	-	-	-	-
Grant Revenue	-	1,040	3,938	-	-
Total	**$ 1,643,530**	**$ 1,494,727**	**$ 1,503,938**	**$ 1,700,000**	**$ 1,785,000**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Salaries	581,182	1,008,601	741,775	822,396	1,910,368
Benefits	205,453	264,841	266,513	269,773	404,144
Pension Trust	-	-	44,745	8,002	-
Pension Obligation	-	195,754	34,297	43,836	44,962
OPEB Unfunded Liability	22,776	107,771	66,778	65,674	90,173
Other Operating Costs	515	706	1,512	1,600	1,900
Professional Svcs	4,149	814	800	-	-
Capital Outlay	17,215	34,429	-	-	-
Total	**$ 831,290**	**$ 1,612,916**	**$ 1,156,420**	**$ 1,211,281**	**$ 2,451,547**

Funding Uses

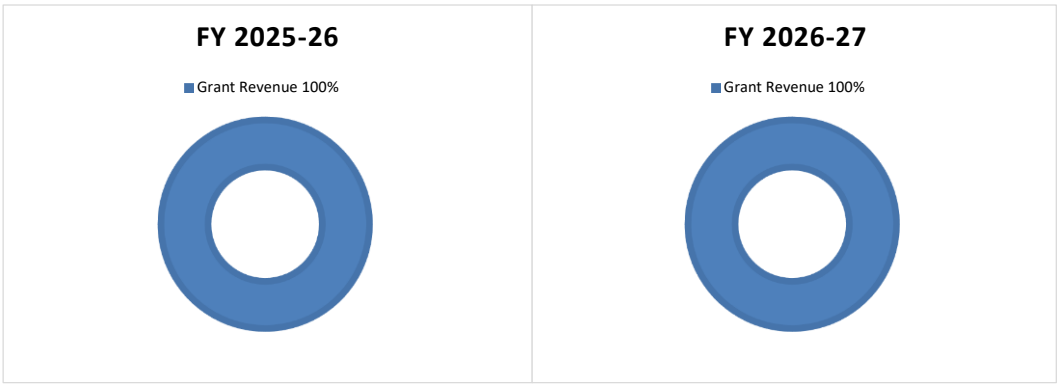


STANDARD ALLOWANCE FUND - 1020

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

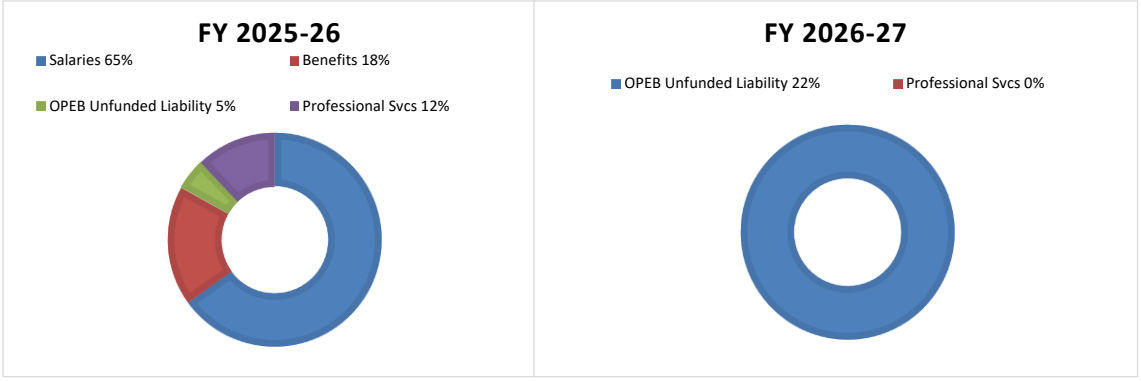
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Investment Revenue	-	-	-	-	-
Grant Revenue	1,899,676	1,522,347	3,637,795	1,610,497	252,186
Total	**$ 1,899,676**	**$ 1,522,347**	**$ 3,637,795**	**$ 1,610,497**	**$ 252,186**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Salaries	1,046,034	797,195	886,213	1,041,226	-
Benefits	268,471	287,499	270,533	288,716	188,359
Pension Trust	-	-	762	314	-
Pension Obligation	-	21,625	17,224	1,721	595
OPEB Unfunded Liability	-	6,879	78,392	77,095	54,932
Other Operating Costs	563,000	55,659	631,945	8,000	8,300
Professional Svcs	22,171	339,809	1,712,726	193,425	
Capital Outlay	-	-	40,000	-	-
Total	**$ 1,899,676**	**$ 1,508,667**	**$ 3,637,795**	**$ 1,610,497**	**$ 252,186**

Funding Uses

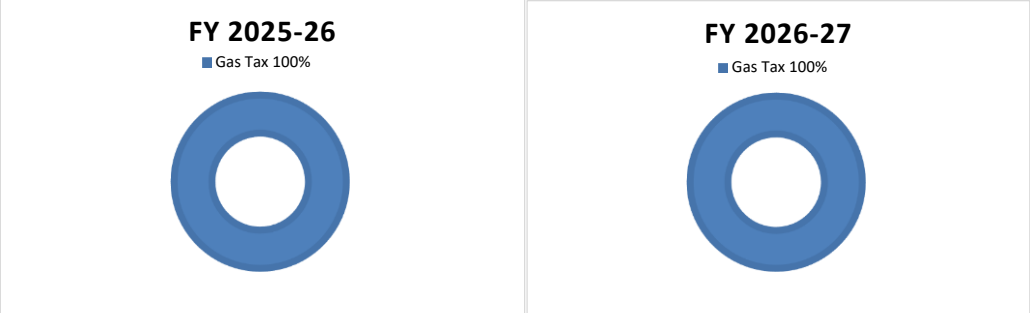


SPECIAL REVENUE FUNDS - STREETS GAS TAX/CONGESION RELIEF - 2210

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.

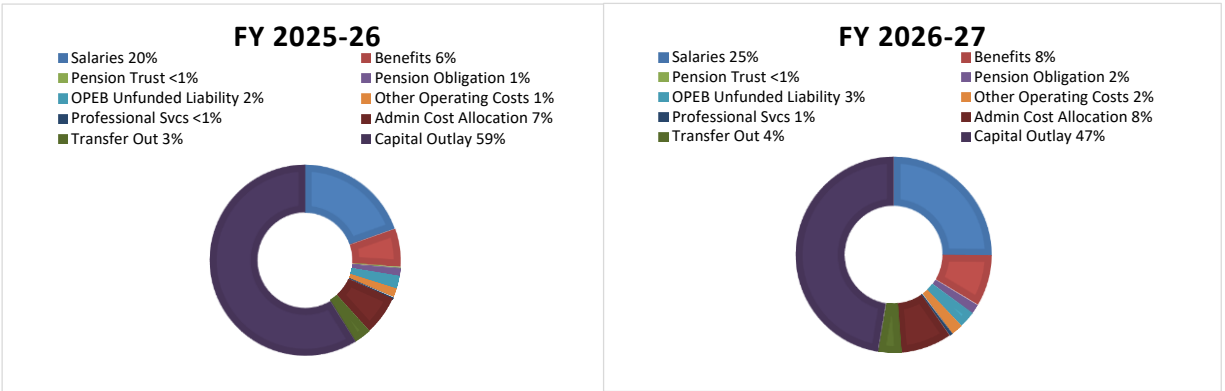
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Gas Tax	2,437,981	2,762,720	2,859,830	2,912,328	2,968,474
Pavement In Lieu Fee	35,853	-	-	-	-
Charges for Services	-	21,040	-	-	-
Investment Revenue	29,446	179,441	177,000	-	-
Total	**$ 2,503,279**	**$ 2,963,201**	**$ 3,036,830**	**$ 2,912,328**	**$ 2,968,474**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Salaries	589,544	675,599	669,795	655,144	693,766
Benefits	224,451	222,243	195,438	214,512	232,547
Pension Trust	-	-	97,719	8,313	-
Pension Obligation	64,056	67,992	68,283	45,536	45,536
OPEB Unfunded Liability	67,569	60,382	71,617	73,859	75,068
Other Operating Costs	91,126	74,913	40,014	48,550	53,479
Professional Svcs	7,902	3,499	15,803	13,227	14,548
Admin Cost Allocation	180,120	187,231	224,653	220,264	233,658
Transfer Out	39,975	34,741	102,025	97,005	103,640
Capital Outlay	643,217	540,658	4,875,737	1,964,014	1,310,612
Total	**$ 1,907,959**	**$ 1,867,258**	**$ 6,361,084**	**$ 3,340,424**	**$ 2,762,854**

Funding Uses



SPECIAL REVENUE FUNDS - STREETS TDA - 2230

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

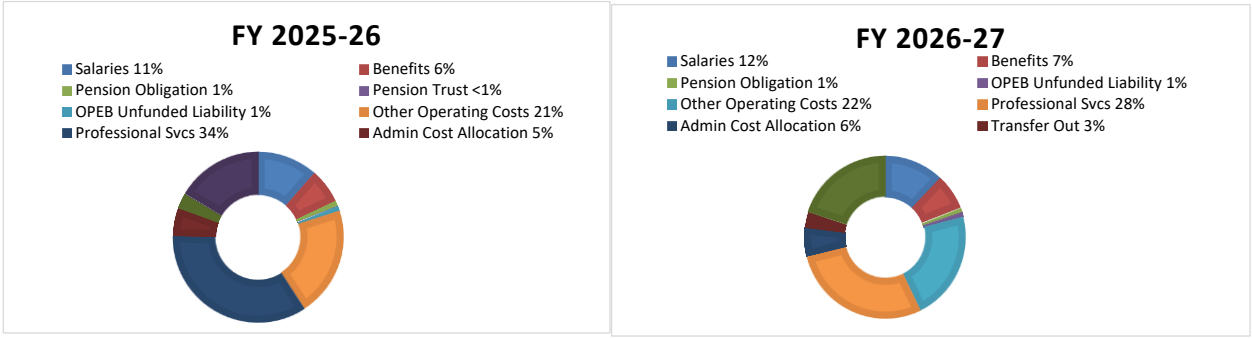
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Transportation Development Act	4,065,885	3,690,314	3,803,344	3,673,906	3,563,243
Investment Revenue	44,374	224,880	183,774	-	-
Insurance Claim	5,473	-	10,144	-	-
Other Revenues	1,458	7,649	350	-	-
Total	**$ 4,117,190**	**$ 3,922,843**	**$ 3,997,612**	**$ 3,673,906**	**$ 3,563,243**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Salaries	344,776	406,177	415,890	476,275	492,433
Benefits	178,012	229,138	252,284	270,279	287,156
Pension Obligation	44,349	39,208	47,287	41,133	41,133
Pension Trust	-	-	69,358	7,509	-
OPEB Unfunded Liability	22,095	28,357	39,583	40,070	40,726
Other Operating Costs	642,558	566,571	625,397	862,092	895,895
Professional Svcs	850,738	774,514	957,815	1,430,747	1,160,526
Admin Cost Allocation	165,708	166,224	199,447	223,496	237,086
Transfer Out	26,650	30,733	270,460	122,183	128,819
Capital Outlay	513,675	1,302,337	4,571,276	684,441	817,492
Total	**$ 2,788,561**	**$ 3,543,259**	**$ 7,448,797**	**$ 4,158,225**	**$ 4,101,266**

Funding Uses

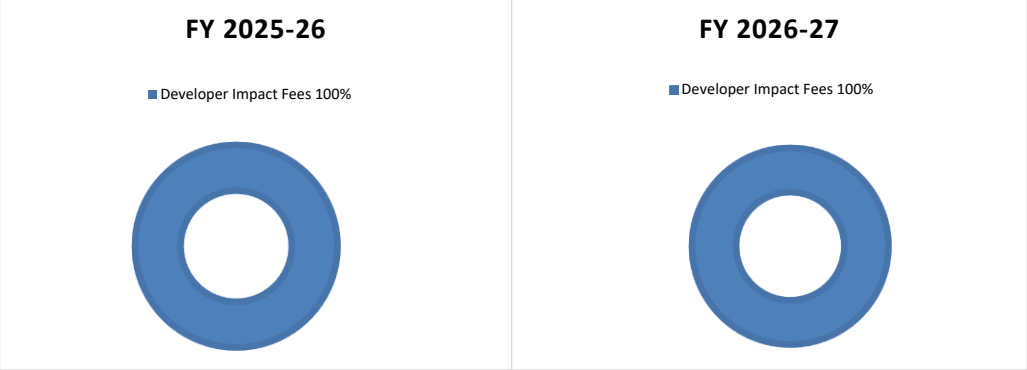


SPECIAL REVENUE FUNDS - SOURCE WATER CONNECTION - 2250

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.

Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Developer Impact Fees	4,504,483	5,306,677	3,515,000	3,815,517	2,956,897
Interfund Principal/Interest	-	-	230,000	-	-
Investment Revenue	5,216,627	992,335	374,597	-	-
Other Revenues	2,453	5,720	-	-	-
Transfer In	-	-	4,686,934	-	-
Total	**$ 9,723,563**	**$ 6,304,731**	**$ 8,806,531**	**$ 3,815,517**	**$ 2,956,897**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Professional Svcs	30,843	5,384	-	-	-
Transfer Out	4,200,000	-	-	-	-
Total	**$ 4,230,843**	**$ 5,384**	**$ -**	**$ -**	**$ -**

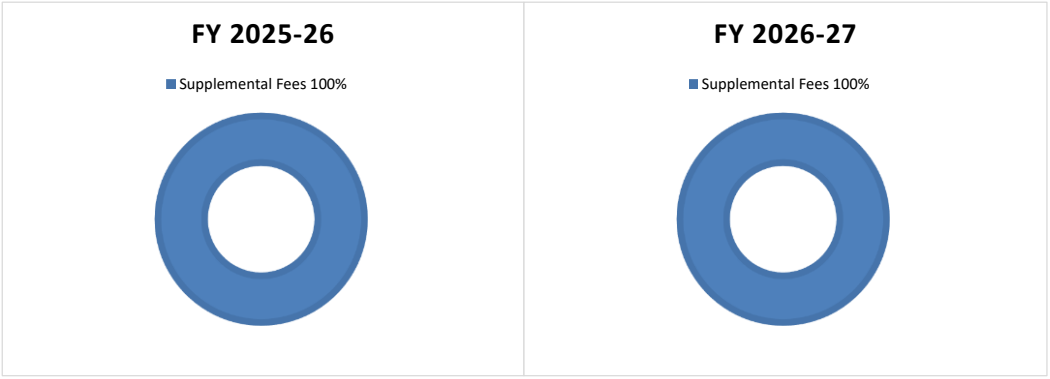
Funding Uses

SPECIAL REVENUE FUNDS - SUPPLEMENTAL FEES ANNEXATION - 2360

Accounts for supplemental annexation fees collected.

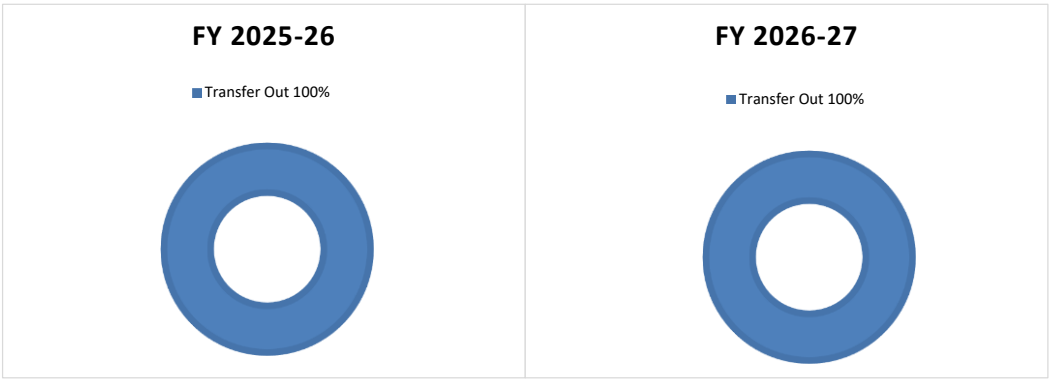
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Supplemental Fees	30,679	45,072	-	25,220	25,220
Investment Revenue	7,748	38,377	13,900	-	-
Total	**$ 38,427**	**$ 83,449**	**$ 13,900**	**$ 25,220**	**$ 25,220**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Professional Svcs	813	578	103	-	-
Transfer Out	316,273	316,273	316,273	234,200	25,000
Capital Outlay	29,118	189,786	37,000	-	-
Total	**$ 346,204**	**$ 506,636**	**$ 353,376**	**$ 234,200**	**$ 25,000**

Funding Uses

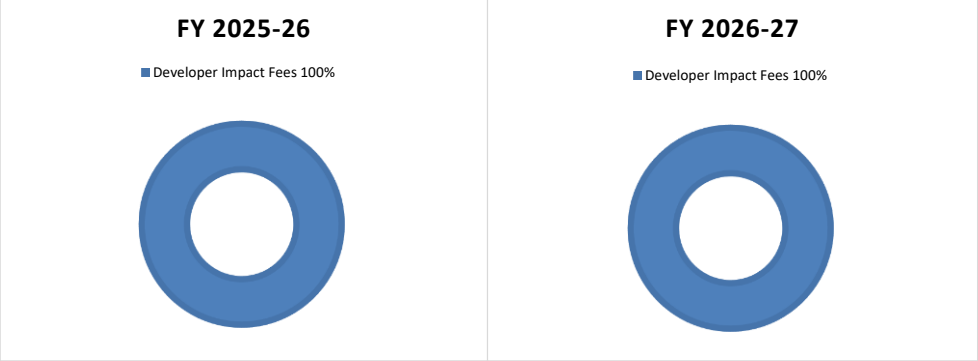


SPECIAL REVENUE FUNDS - PFE TRANSPORTATION - 2400

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

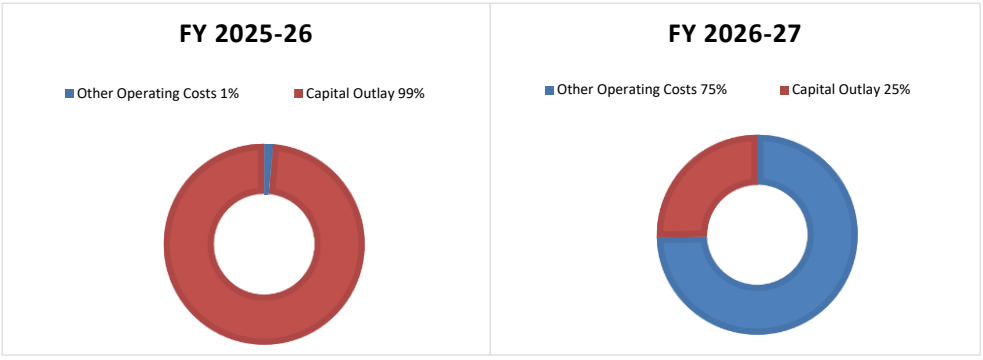
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Developer Impact Fees	1,671,183	1,686,372	1,871,000	2,175,841	1,783,768
Project reimbursement	-	-	-	-	-
Interfund Principal/Interest	-	-	173,300	-	-
Investment Revenue	231,987	692,070	560,076	-	-
Transfer In	209,616	8,346,951	-	-	-
Total	**$ 2,112,787**	**$ 10,725,393**	**$ 2,604,376**	**$ 2,175,841**	**$ 1,783,768**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Pension Trust	-	-	335	-	-
Other Operating Costs	30,983	10,002	42,356	45,000	45,000
Professional Svcs	5,367	5,400	3,229	-	-
Admin Cost Allocation	-	7,263	8,714	-	-
Transfer Out	-	1,336	-	-	-
Capital Outlay	152,971	154,621	17,479,464	3,093,354	15,312
Total	**$ 189,320**	**$ 178,622**	**$ 17,534,098**	**$ 3,138,354**	**$ 60,312**

Funding Uses

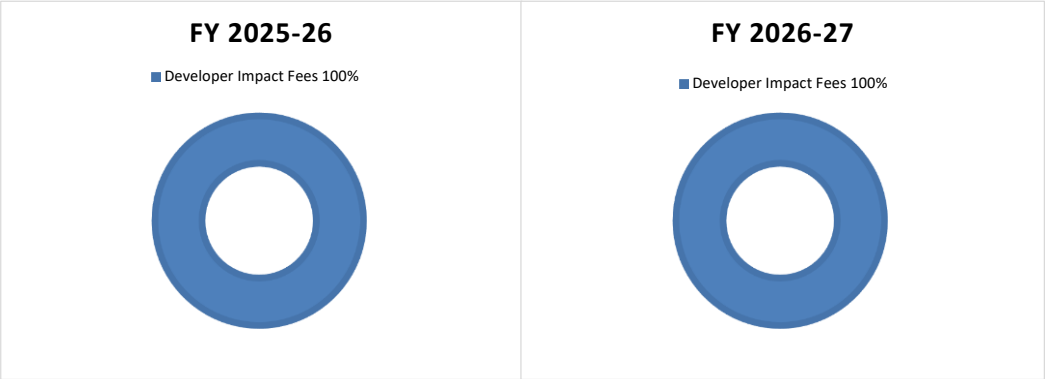


SPECIAL REVENUE FUNDS - PFE COMMUNITY SERVICES POLICE - 2410

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

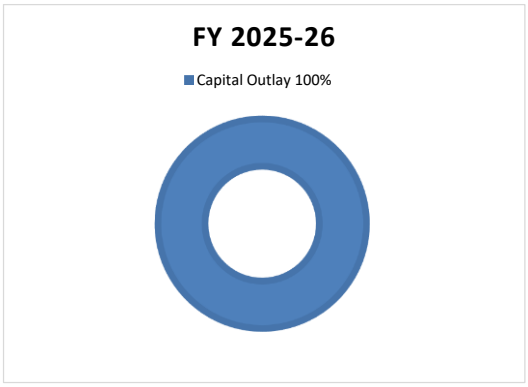
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Developer Impact Fees	458,667	373,380	345,800	356,669	287,970
Investment Revenue	15,860	108,248	93,200	-	-
Total	**$ 474,528**	**$ 481,628**	**$ 439,000**	**$ 356,669**	**$ 287,970**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Pension Trust	-	-	101	-	-
Professional Svcs	1,566	1,473	411	-	-
Admin Cost Allocation	-	2,179	2,615	-	-
Transfer Out	-	1,336	-	-	-
Capital Outlay	83,848	409,987	1,291,521	108,000	-
Total	**$ 85,413**	**$ 414,976**	**$ 1,294,648**	**$ 108,000**	**$ -**

Funding Uses

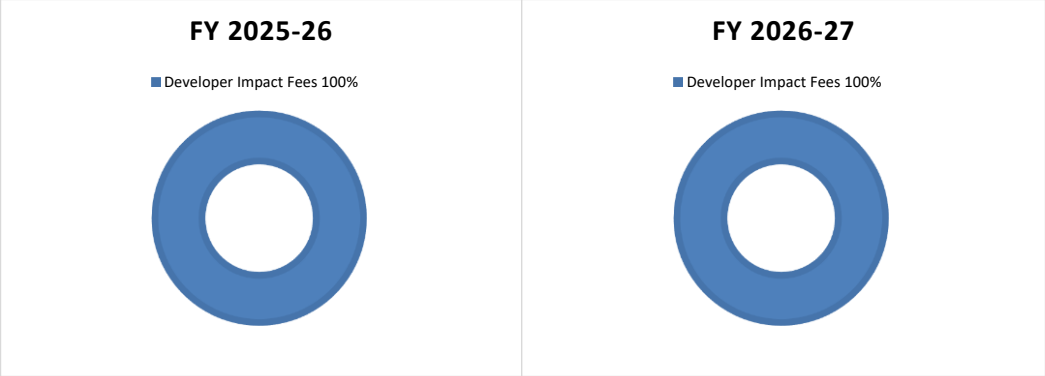


SPECIAL REVENUE FUNDS - PFE COMMUNITY SERVICES FIRE - 2420

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

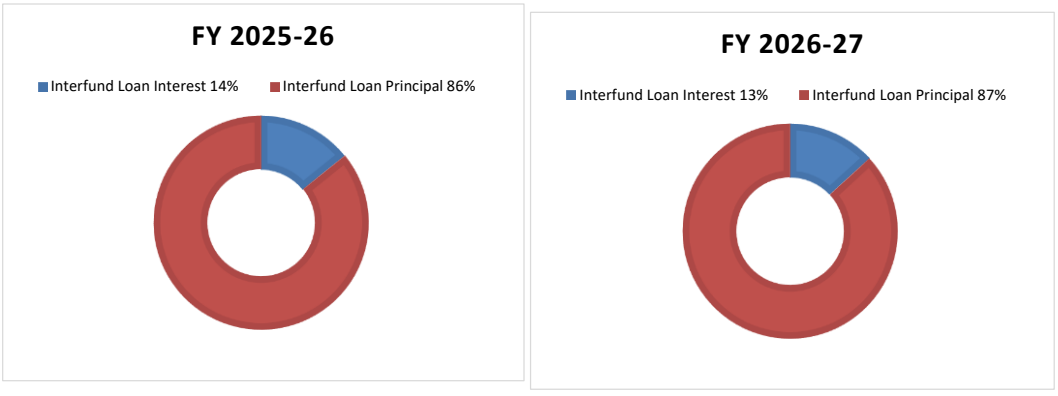
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Developer Impact Fees	218,071	262,137	263,000	295,241	237,937
Investment Revenue	10,697	23,305	25,650	-	-
Total	**$ 228,769**	**$ 285,442**	**$ 288,650**	**$ 295,241**	**$ 237,937**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Pension Trust	-	0	9	-	-
Professional Svcs	1,072	382	119	-	-
Admin Cost Allocation	-	191	200	-	-
Interfund Loan Interest	193,800	37,762	17,687	16,479	15,255
Interfund Loan Principal	6,010,467	97,150	98,344	99,552	100,776
Total	**$ 6,205,339**	**$ 135,485**	**$ 116,350**	**$ 116,031**	**$ 116,031**

Funding Uses

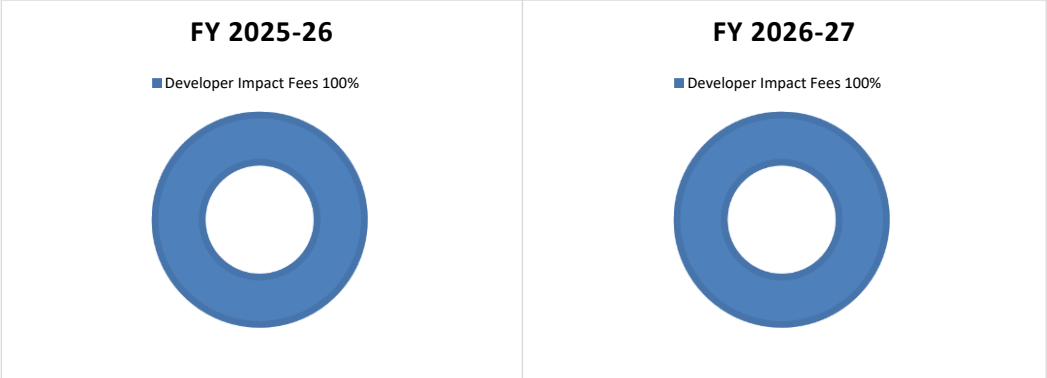


SPECIAL REVENUE FUNDS - PFE COMMUNITY SERVICES ADMINISTRATION - 2430

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

Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Developer Impact Fees	478,929	439,110	393,000	479,982	384,251
Investment Revenue	19,070	139,445	129,000	-	-
Total	**$ 497,999**	**$ 578,556**	**$ 522,000**	**$ 479,982**	**$ 384,251**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Pension Trust	-	-	2	-	-
Professional Svcs	1,951	1,842	577	-	-
Admin Cost Allocation	-	48	50	-	-
Capital Outlay	121,846	109,617	714,659	-	-
Total	**$ 123,797**	**$ 111,507**	**$ 715,288**	**$ -**	**$ -**

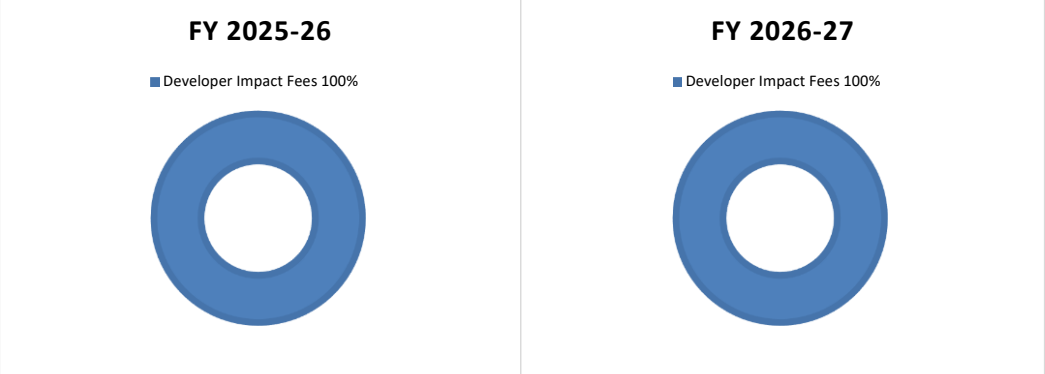
Funding Uses

SPECIAL REVENUE FUNDS - PFE COMMUNITY SERVICES LIBRARY - 2440

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

Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Developer Impact Fees	41,934	92,810	115,800	171,024	163,116
Investment Revenue	6,150	34,823	21,600	-	-
Total	**$ 48,084**	**$ 127,632**	**$ 137,400**	**$ 171,024**	**$ 163,116**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Pension Trust	-	-	30		
Collections	69,407	56,882	70,000	77,100	77,950
Professional Svcs	718	513	14,144	-	-
Admin Cost Allocation	-	653	681	-	-
Capital Outlay	66,243	332,893	85,000	-	-
Total	**$ 136,368**	**$ 390,941**	**$ 169,855**	**$ 77,100**	**$ 77,950**

Funding Uses

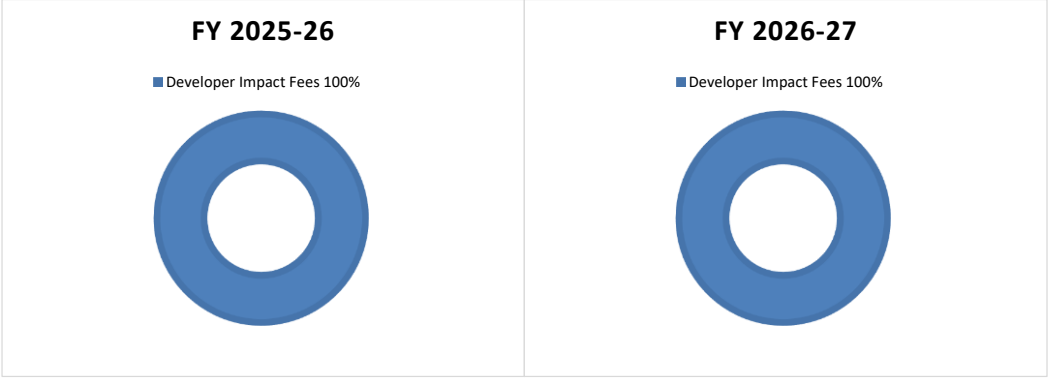


SPECIAL REVENUE FUNDS - PARK TAX - 2450

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.

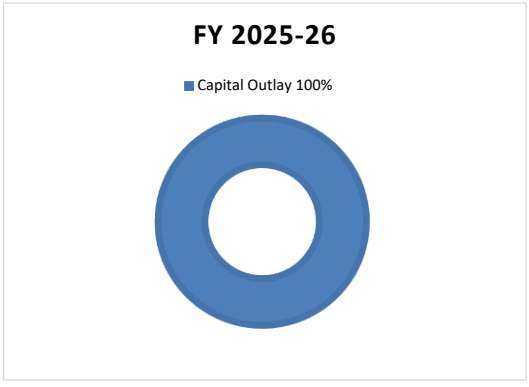
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Developer Impact Fees	150,170	189,074	107,500	142,506	114,579
Investment Revenue	7,048	34,850	22,176	-	-
Total	**$ 157,218**	**$ 223,924**	**$ 129,676**	**$ 142,506**	**$ 114,579**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Pension Trust	-	-	163		
Other Operating Costs	6	-	-	-	-
Professional Svcs	696	491	850	-	-
Admin Cost Allocation	-	3,530	4,236	-	-
Capital Outlay	230,653	511,521	80,000	132,760	-
Total	**$ 231,355**	**$ 515,542**	**$ 85,249**	**$ 132,760**	**$ -**

Funding Uses

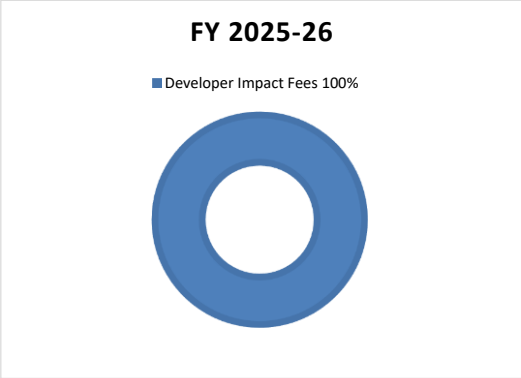


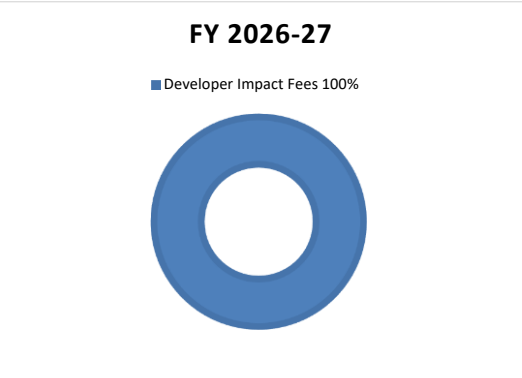
SPECIAL REVENUE FUNDS - PARKS - 2460

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

Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Developer Impact Fees	2,121,251	2,176,793	740,391	3,188,694	2,649,707
Investment Revenue	60,128	489,479	340,483	-	-
Total	**$ 2,181,379**	**$ 2,666,272**	**$ 1,080,874**	**$ 3,188,694**	**$ 2,649,707**

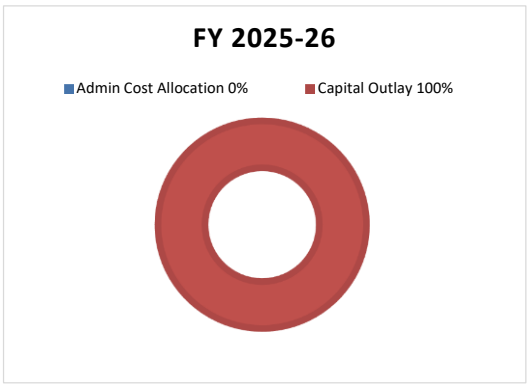
Funding Sources





Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Pension Trust	-	-	23	-	-
Other Operating Costs	4,219	83,505	-	-	-
Professional Svcs	7,531	6,583	1,911	-	-
Admin Cost Allocation	-	491	512	-	-
Capital Outlay	1,640,999	2,622,812	8,471,184	8,593,936	-
Total	**$ 1,652,750**	**$ 2,713,390**	**$ 8,473,630**	**$ 8,593,936**	**$ -**

Funding Uses

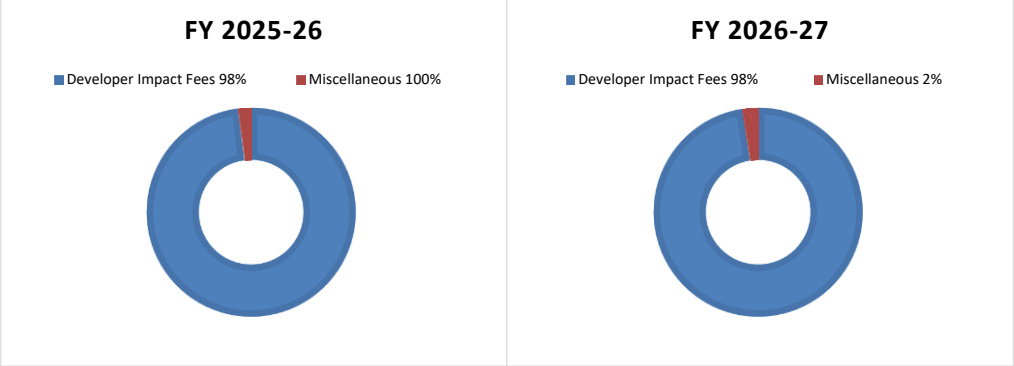


SPECIAL REVENUE FUNDS - DRAINAGE - 2470

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

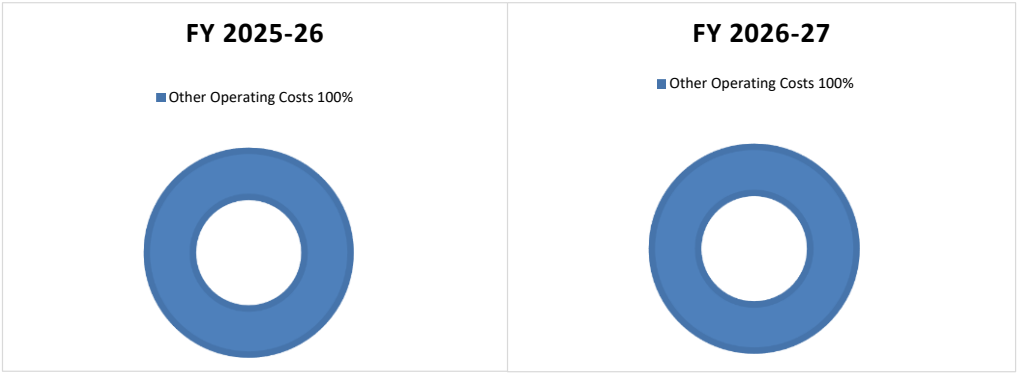
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Developer Impact Fees	449,403	458,289	469,900	487,493	419,847
Miscellaneous	-	-	18,931	10,088	10,390
Investment Revenue	17,370	115,869	85,158	-	-
Total	**$ 466,774**	**$ 574,157**	**$ 573,989**	**$ 497,581**	**$ 430,237**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Pension Trust	-	-	734	-	-
Other Operating Costs	86,461	37,545	109,850	120,000	120,000
Professional Svcs	1,808	1,523	482	-	-
Admin Cost Allocation	-	15,912	19,092	-	-
Interfund Loan Interest	21,298	17,232	-	-	-
Interfund Loan Principal	331,681	333,714	-	-	-
Transfer Out	-	2,672	-	-	-
Capital Outlay	-	-	1,384,250	-	-
Total	**$ 441,248**	**$ 408,598**	**$ 1,514,408**	**$ 120,000**	**$ 120,000**

Funding Uses

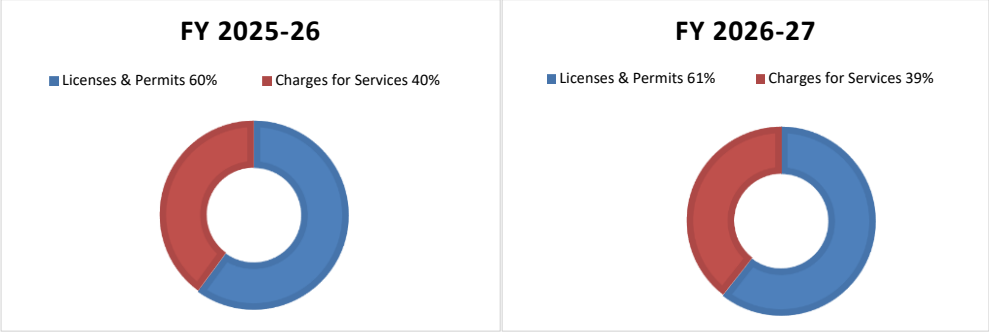


SPECIAL REVENUE FUNDS - DEVELOPMENT SERVICES - 2480

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.

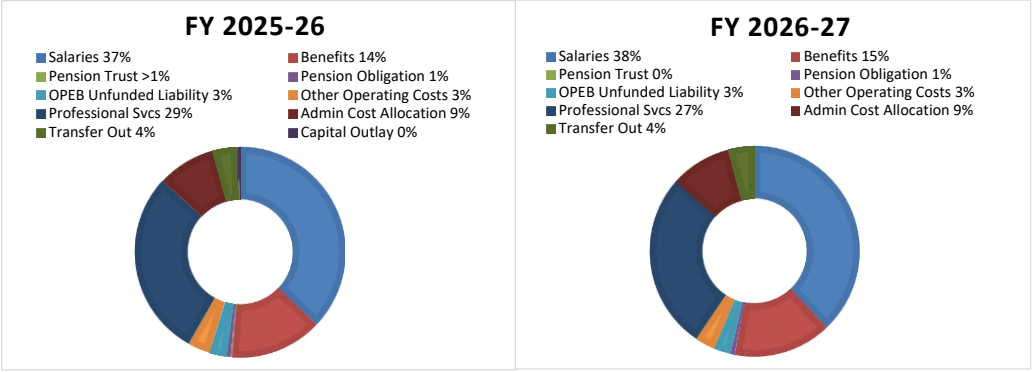
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Licenses & Permits	4,017,037	4,575,886	3,402,099	3,504,160	3,609,286
Charges for Services	2,540,088	2,460,011	2,311,797	2,332,524	2,349,754
Investment Revenue	114,270	929,390	625,000	-	-
Other Revenues	181,361	151,049	24,150	-	-
Other Funding Sources	145,560	-	-	-	-
Grant Revenue	331,014	366,252	400,000	-	-
Total	**$ 7,329,330**	**$ 8,482,588**	**$ 6,763,046**	**$ 5,836,684**	**$ 5,959,040**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Salaries	1,560,461	1,712,911	1,705,865	2,799,977	2,913,896
Benefits	588,278	665,497	671,102	1,068,086	1,148,840
Pension Trust	-	-	76,026	10,010	-
Pension Obligation	26,256	34,067	45,830	54,835	54,835
OPEB Unfunded Liability	66,581	150,764	199,851	195,688	198,892
Other Operating Costs	220,476	120,911	122,663	258,153	241,750
Professional Svcs	1,603,391	1,529,052	2,545,503	2,159,299	2,084,689
Admin Cost Allocation	374,652	351,992	634,345	673,288	714,230
Transfer Out	66,625	64,138	226,024	292,804	312,714
Capital Outlay	322,469	101,264	41,334	30,624	30,624
Total	**$ 4,829,189**	**$ 4,730,596**	**$ 6,268,543**	**$ 7,542,764**	**$ 7,700,470**

Funding Uses

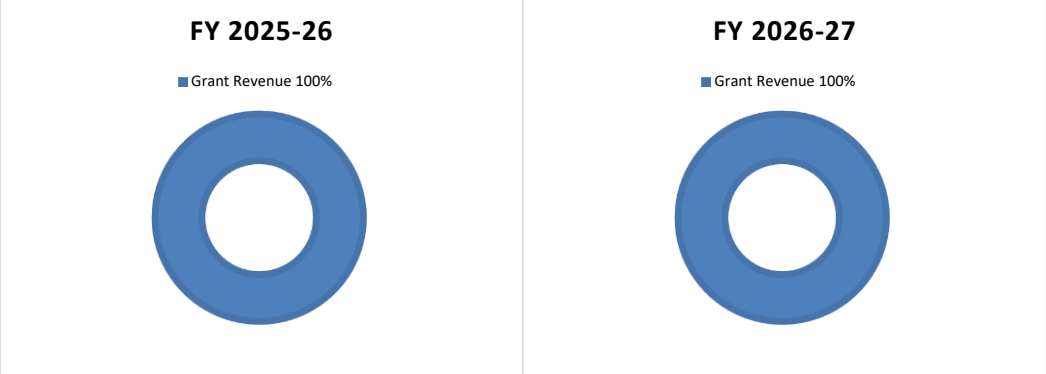


SPECIAL REVENUE FUNDS - SPECIAL LAW ENFORCEMENT SERVICES (SLES) - 2530

Accounts for the SLESF state subvention funding, which is allocated to Counties, and then distributed to Cities to be used for front-line law enforcement personnel.

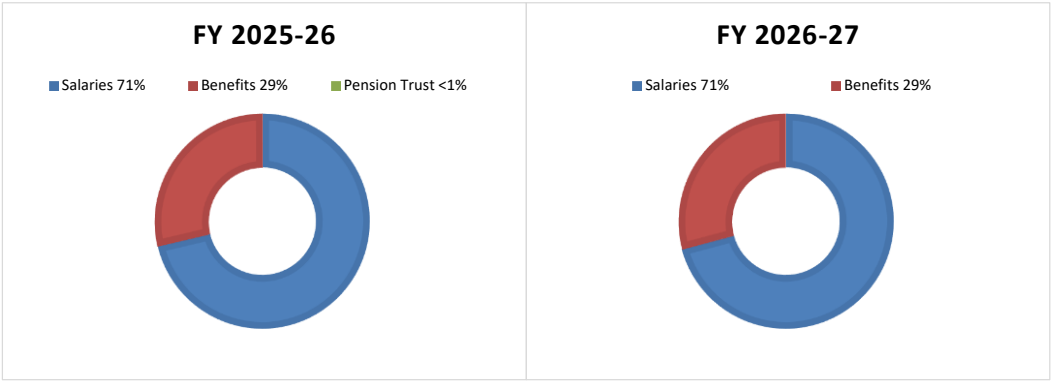
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Grant Revenue	165,271	192,974	195,000	196,950	198,920
Investment Revenue	1,601	2,818	1,500	-	-
Grant Revenue	-	1,155	-	-	-
Total	**$ 166,872**	**$ 196,948**	**$ 196,500**	**$ 196,950**	**$ 198,920**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Salaries	120,505	116,998	125,840	141,840	145,478
Benefits	38,234	51,294	54,402	56,941	59,832
Pension Trust	0	0	348	109	-
Other Operating Costs	-	281	504	600	900
Professional Svcs	30	34	11	-	-
Total	**$ 158,768**	**$ 168,607**	**$ 181,105**	**$ 199,490**	**$ 206,210**

Funding Uses



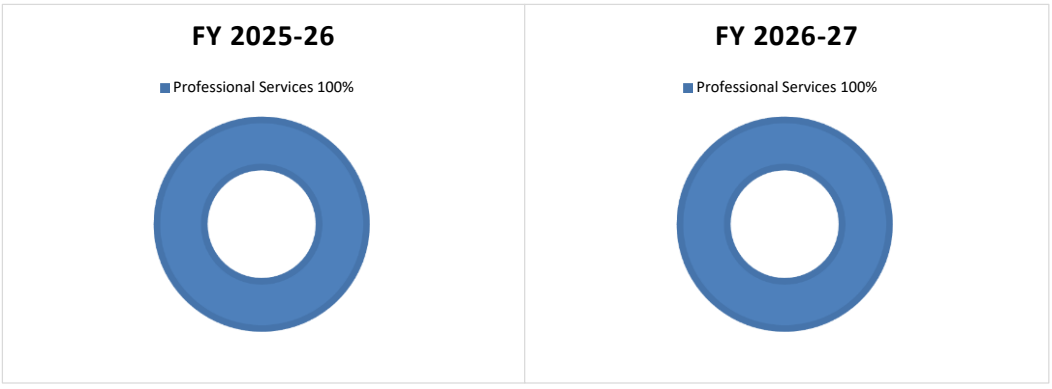
SPECIAL REVENUE FUNDS - CDBG LOAN PROGRAM - 2610

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).

Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Interfund Principal/Interest	71,599	-	-	-	-
Investment Revenue	16,935	-	-	-	-
Total	**$ 88,533**	**$ -**	**$ -**	**$ -**	**$ -**

Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Professional Services	(13,925)	5,791	6,192	6,192	6,192
Total	**$ (13,925)**	**$ 5,791**	**$ 6,192**	**$ 6,192**	**$ 6,192**

Funding Uses



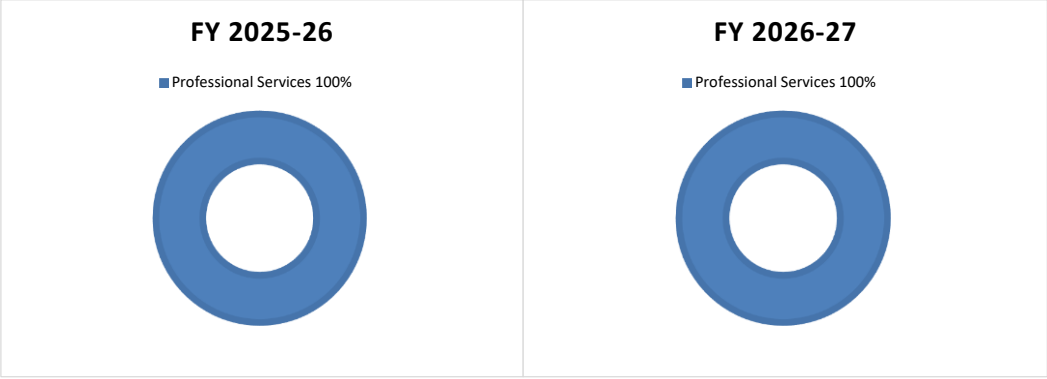
SPECIAL REVENUE FUNDS - CALHOME - 2640

Accounts for CalHome grants received and used to provide loans to local residents.

Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Interfund Principal/Interest	60,799	-	-	-	-
Investment Revenue	21	-	-	-	-
Total	**$ 60,820**	**$ -**	**$ -**	**$ -**	**$ -**

Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Professional Services	2,420	2,660	3,492	3,492	3,492
Total	**$ 2,420**	**$ 2,660**	**$ 3,492**	**$ 3,492**	**$ 3,492**

Funding Uses



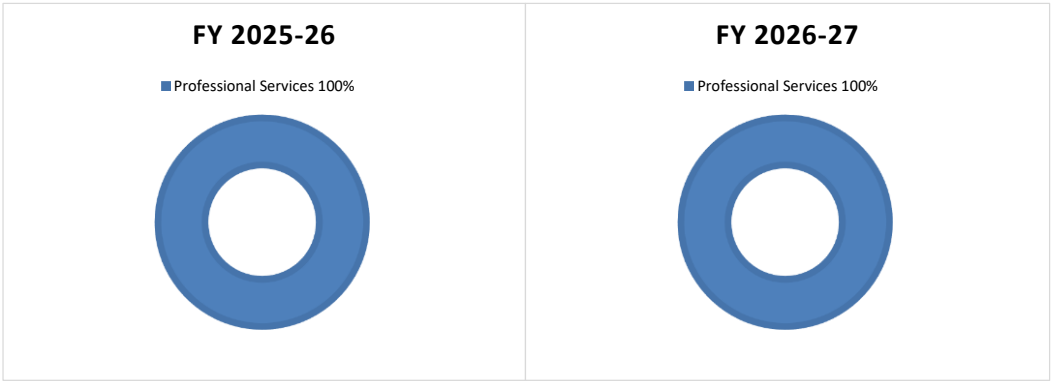
SPECIAL REVENUE FUNDS - HOME GRANTS - 2670

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

Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Investment Revenue	39,549	-	-	-	-
Loan Repayment Principal/Interest	169,052	13,109	9,400	-	-
Total	**$ 208,601**	**$ 13,109**	**$ 9,400**	**$ -**	**$ -**

Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Professional Services	4,290	5,637	6,192	6,192	6,192
Total	**$ 4,290**	**$ 5,637**	**$ 6,192**	**$ 6,192**	**$ 6,192**

Funding Uses

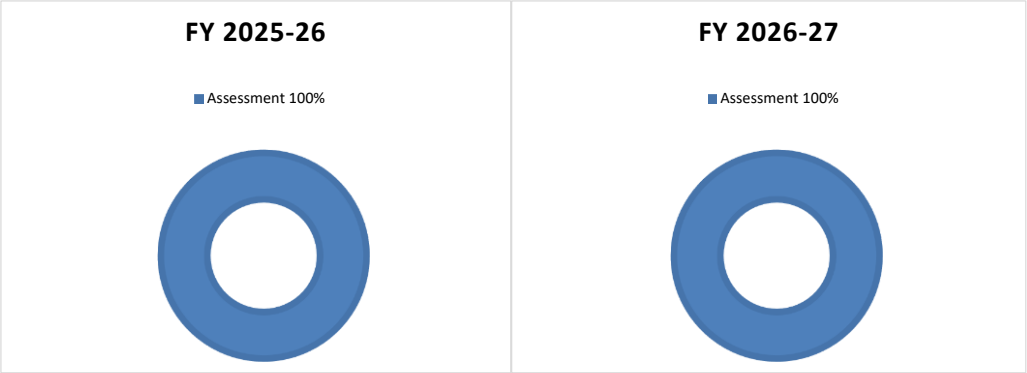


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 27OG

Accounts for the Original Zone lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

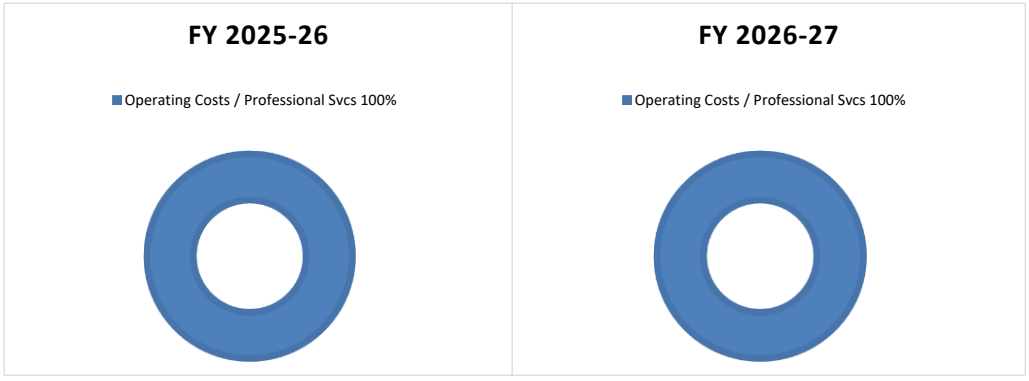
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	497,160	497,153	497,153	497,153	497,153
Other Revenues	316,934	830,822	749,595	-	-
Total	**$ 814,094**	**$ 1,327,975**	**$ 1,246,748**	**$ 497,153**	**$ 497,153**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	1,157,640	1,256,614	1,246,748	1,625,251	1,733,477
Total	**$ 1,157,640**	**$ 1,256,614**	**$ 1,246,748**	**$ 1,625,251**	**$ 1,733,477**

Funding Uses

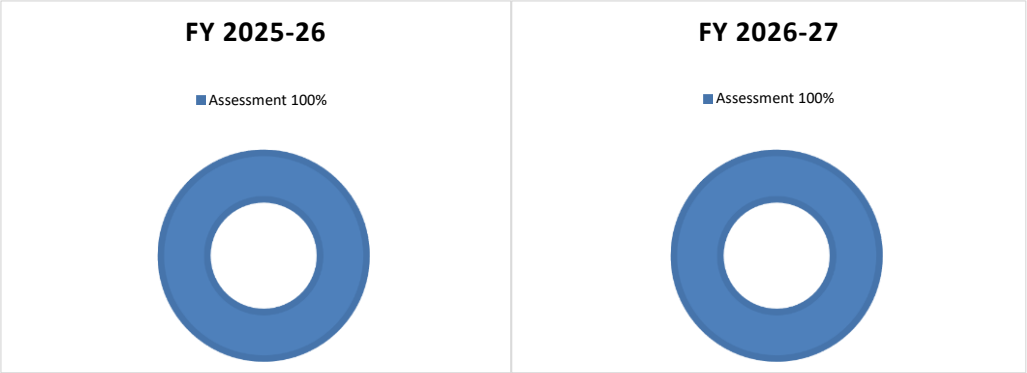


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2701

Accounts for the Zone 1 - Lincoln Crossing Phase I lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

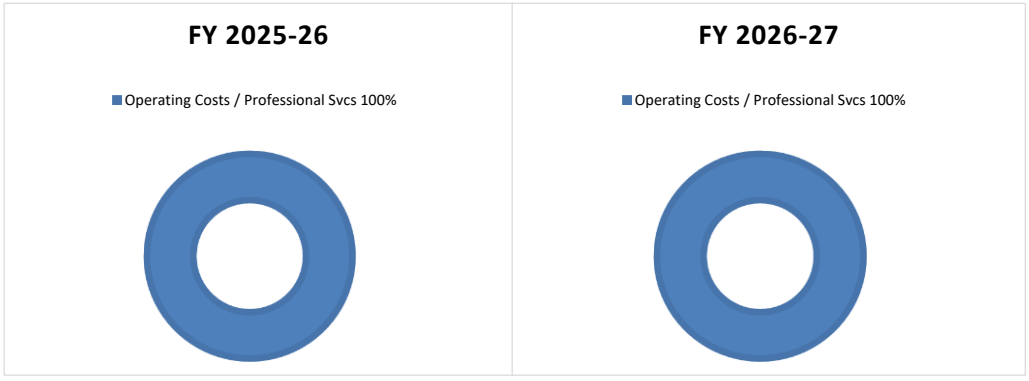
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	267,957	282,166	288,840	296,606	304,022
Other Revenues	3,896	15,072	-	-	-
Total	**$ 271,853**	**$ 297,238**	**$ 288,840**	**$ 296,606**	**$ 304,022**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	244,131	283,354	257,574	342,438	365,282
Total	**$ 244,131**	**$ 283,354**	**$ 257,574**	**$ 342,438**	**$ 365,282**

Funding Uses

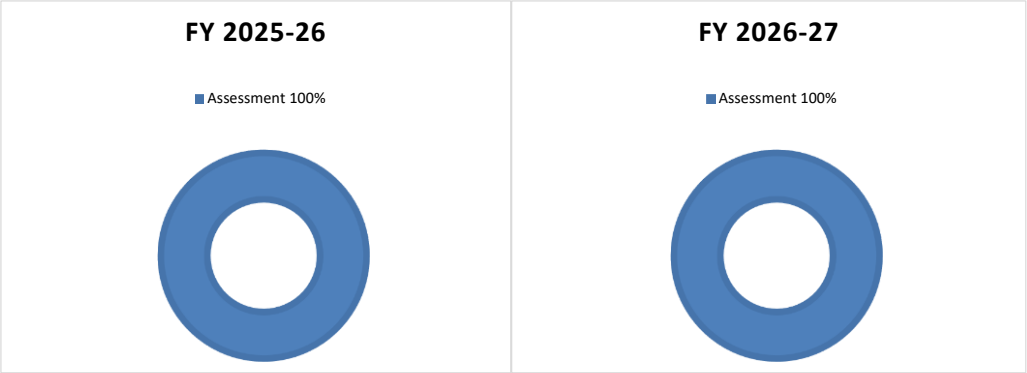


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2702

Accounts for the Zone 2 - Twelve Bridges & Verdera at Twelve Bridges (Villages 13-1, 13-2, 13-3, 14-1, 14-2, 15, 16, 17, 18 & 20) lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

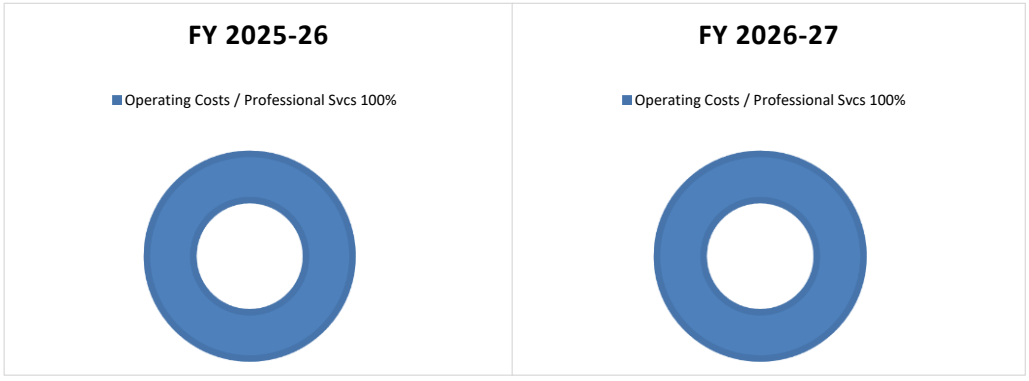
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	145,207	152,907	156,521	160,730	164,748
Other Revenues	2,112	8,168	-	-	-
Total	**$ 147,319**	**$ 161,075**	**$ 156,521**	**$ 160,730**	**$ 164,748**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	73,492	85,868	91,926	129,748	140,786
Total	**$ 73,492**	**$ 85,868**	**$ 91,926**	**$ 129,748**	**$ 140,786**

Funding Uses

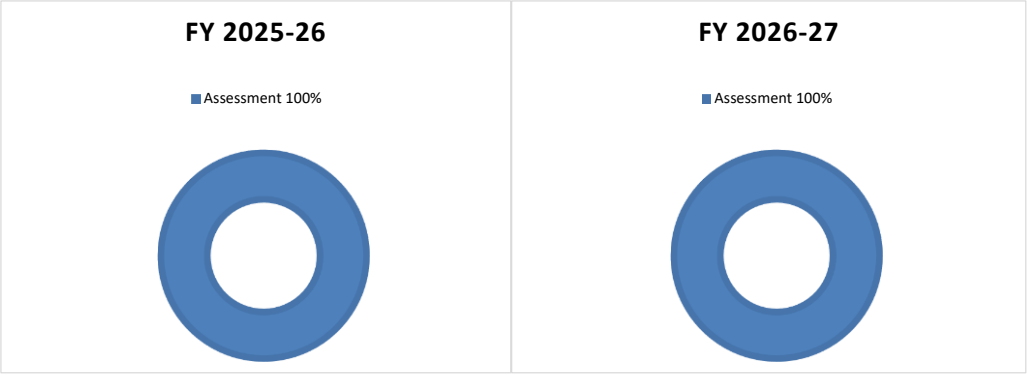


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2703

Accounts for the Zone 3 - Twelve Bridges (Village 8-4) lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

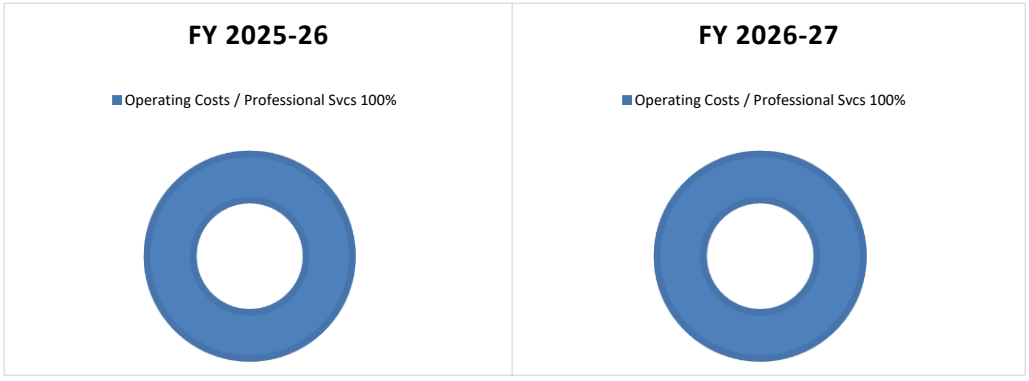
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	61,846	65,125	66,667	68,459	70,171
Other Revenues	899	3,479	-	-	-
Total	**$ 62,745**	**$ 68,604**	**$ 66,667**	**$ 68,459**	**$ 70,171**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	68,930	72,281	65,872	82,353	86,737
Total	**$ 68,930**	**$ 72,281**	**$ 65,872**	**$ 82,353**	**$ 86,717**

Funding Uses

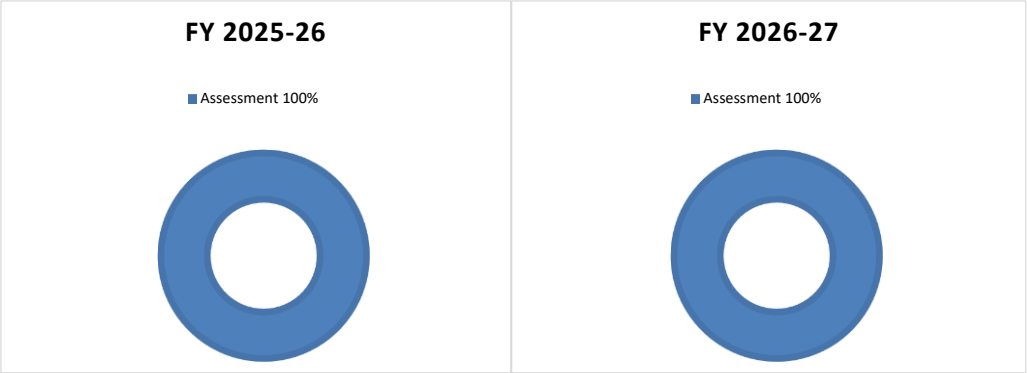


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2704

Accounts for the Zone 4 - Clayton Village lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

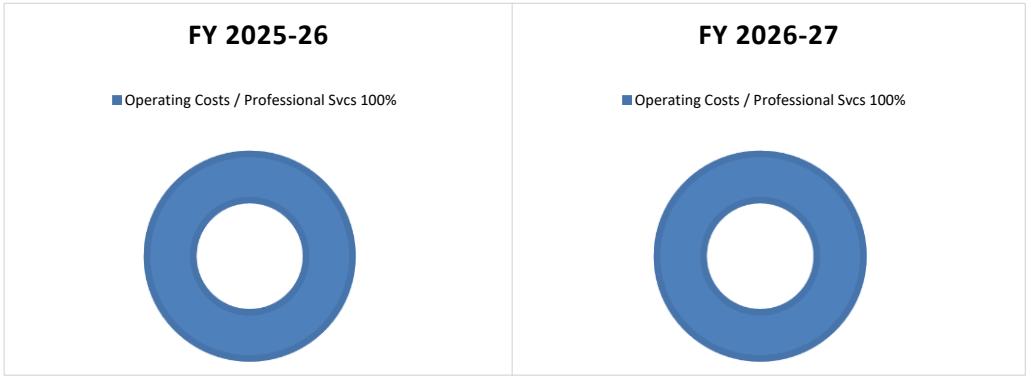
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	3,756	3,955	4,048	4,157	4,261
Other Revenues	55	211	-	-	-
Total	**$ 3,811**	**$ 4,166**	**$ 4,048**	**$ 4,157**	**$ 4,261**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	2,962	3,214	3,030	4,302	4,642
Total	**$ 2,962**	**$ 3,214**	**$ 3,030**	**$ 4,302**	**$ 4,642**

Funding Uses

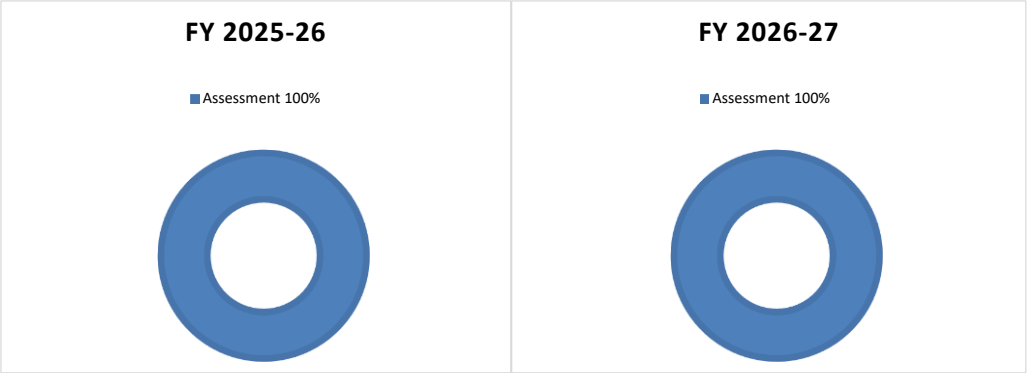


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2705

Accounts for the Zone 5 - Lincoln Crossing Phases II, IIIA & IIIB lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

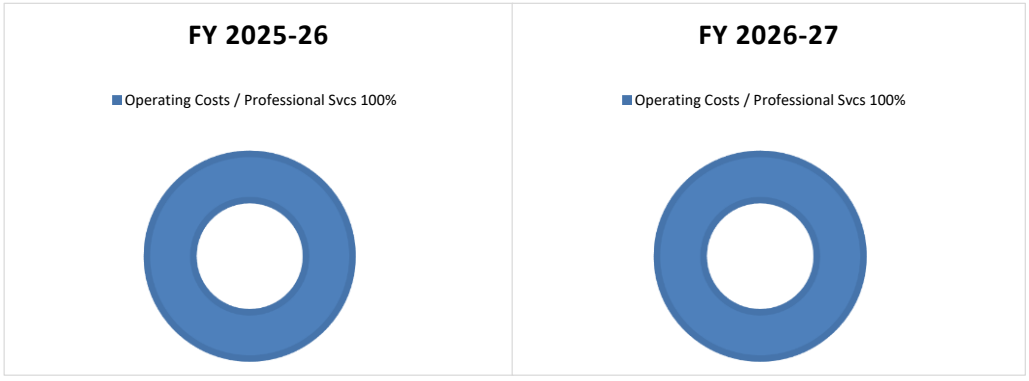
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	813,651	857,159	877,831	901,435	923,971
Other Revenues	11,832	45,787	-	-	-
Total	**$ 825,483**	**$ 902,946**	**$ 877,831**	**$ 901,435**	**$ 923,971**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	644,123	735,346	938,538	850,830	909,464
Total	**$ 644,123**	**$ 735,346**	**$ 938,538**	**$ 850,830**	**$ 909,464**

Funding Uses

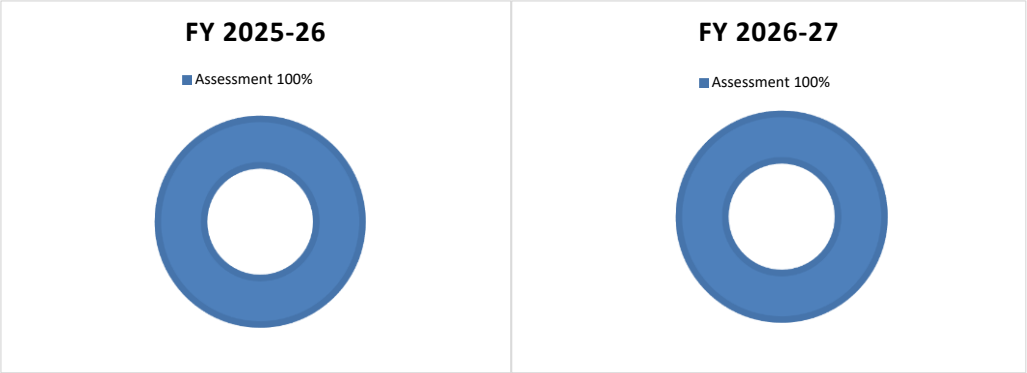


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2706

Accounts for the Zone 6 - Foskett Ranch lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

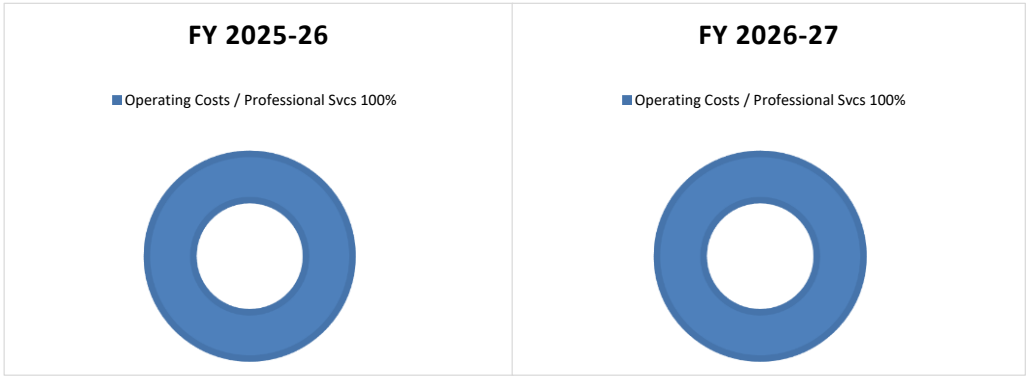
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	229,299	241,968	247,701	254,362	260,721
Other Revenues	3,334	12,925	-	-	-
Total	**$ 232,633**	**$ 254,983**	**$ 247,701**	**$ 254,362**	**$ 260,721**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	187,321	207,915	130,754	171,673	182,919
Total	**$ 187,321**	**$ 207,915**	**$ 130,754**	**$ 171,673**	**$ 182,919**

Funding Uses

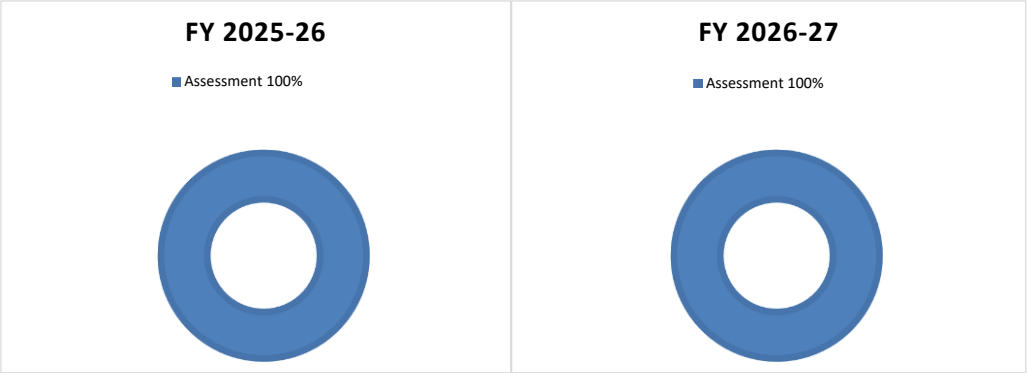


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2707

Accounts for the Zone 7 - Joiner Village (Beazer Homes) lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

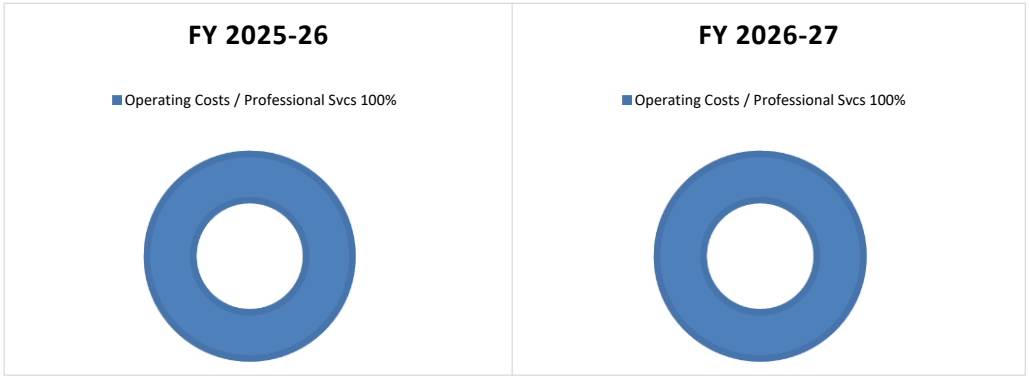
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	31,283	32,941	33,721	34,628	35,493
Other Revenues	455	1,760	-	-	-
Total	**$ 31,738**	**$ 34,701**	**$ 33,721**	**$ 34,628**	**$ 35,493**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	19,852	22,728	22,580	31,671	34,235
Total	**$ 19,852**	**$ 22,728**	**$ 22,580**	**$ 31,671**	**$ 34,235**

Funding Uses

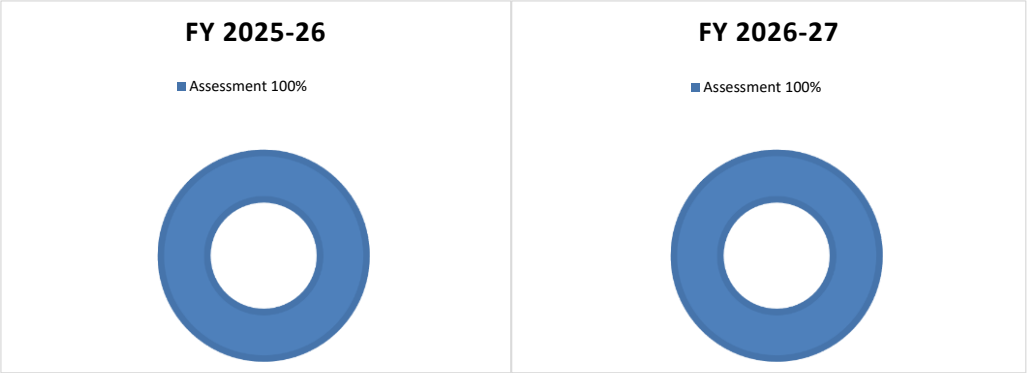


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2708

Accounts for the Zone 8 - Lincoln Terrace Apartments lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

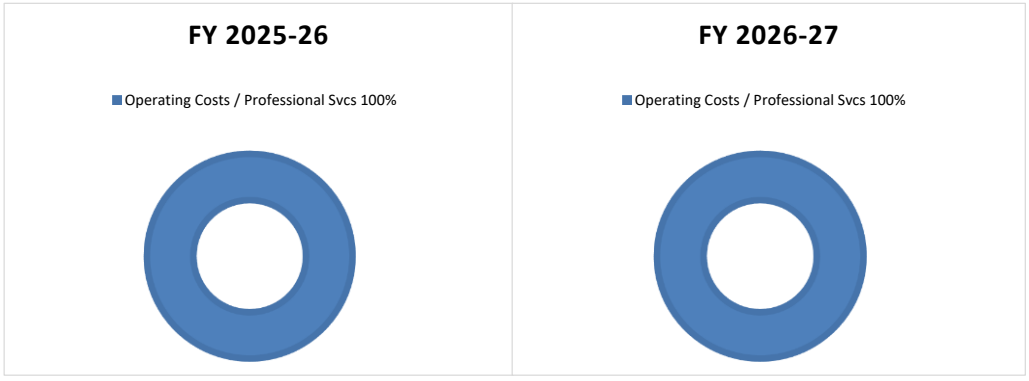
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	20,599	21,692	22,205	22,802	23,372
Other Revenues	300	1,159	-	-	-
Total	**$ 20,899**	**$ 22,851**	**$ 22,205**	**$ 22,802**	**$ 23,372**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	8,715	9,737	9,573	13,492	14,550
Total	**$ 8,715**	**$ 9,737**	**$ 9,573**	**$ 13,492**	**$ 14,550**

Funding Uses

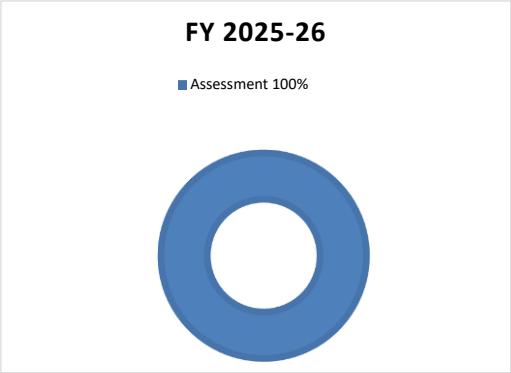


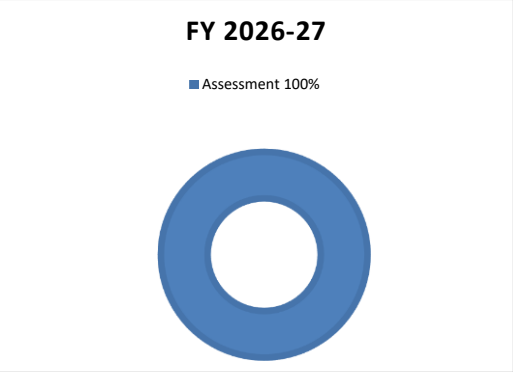
SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2709

Accounts for the Zone 9 - Twelve Bridges (Village 8, Units 5 & 6) lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	129,787	136,672	139,903	143,665	147,257
Other Revenues	1,887	7,301	22,630	-	-
Total	**$ 131,674**	**$ 143,973**	**$ 162,533**	**$ 143,665**	**$ 147,257**

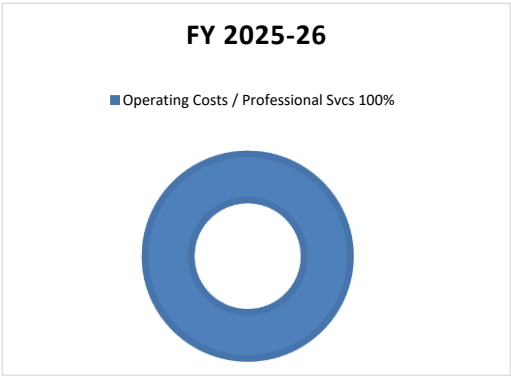
Funding Sources

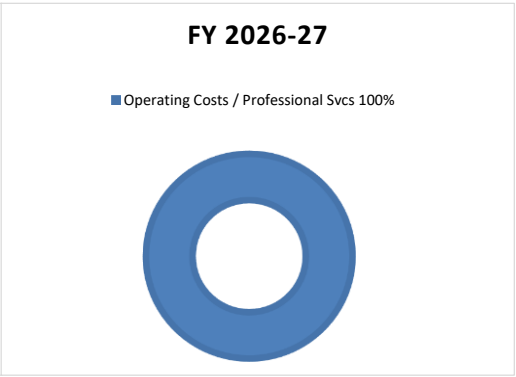




Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	185,179	172,978	176,615	213,395	225,457
Total	**$ 185,179**	**$ 172,978**	**$ 176,615**	**$ 213,395**	**$ 225,457**

Funding Uses



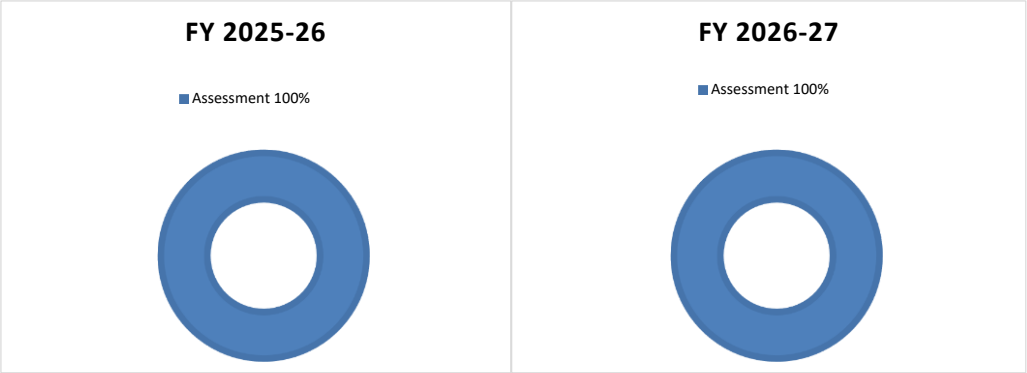


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2710

Accounts for the Zone 10 - Twelve Bridges (Village 19, Unit A & B) lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

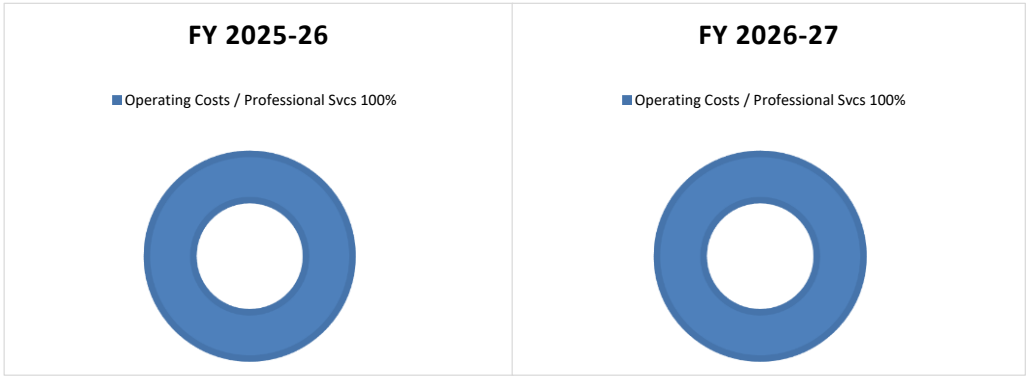
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	14,485	15,254	15,615	16,035	16,436
Other Revenues	211	815	-	-	-
Total	**$ 14,696**	**$ 16,069**	**$ 15,615**	**$ 16,035**	**$ 16,436**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	5,425	6,334	5,892	8,591	9,338
Total	**$ 5,425**	**$ 6,334**	**$ 5,892**	**$ 8,591**	**$ 9,338**

Funding Uses

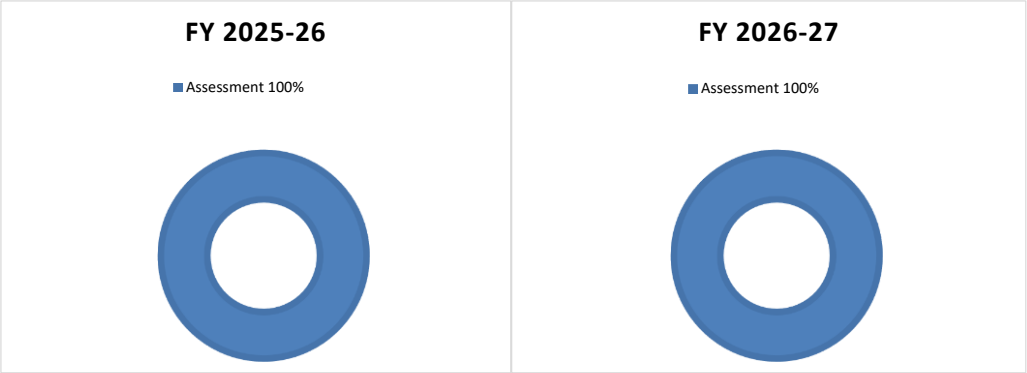


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2711

Accounts for the Zone 11 - Sterling Pointe (Parcel A) lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

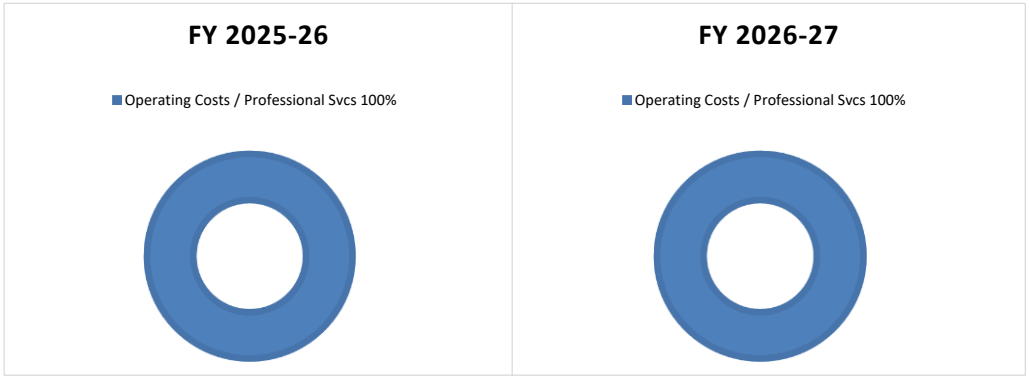
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	33,012	34,763	26,689	27,407	28,092
Other Revenues	480	1,857	-	-	-
Total	**$ 33,492**	**$ 36,620**	**$ 26,689**	**$ 27,407**	**$ 28,092**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	11,827	13,426	8,857	10,949	11,517
Total	**$ 11,827**	**$ 13,426**	**$ 8,857**	**$ 10,949**	**$ 11,517**

Funding Uses

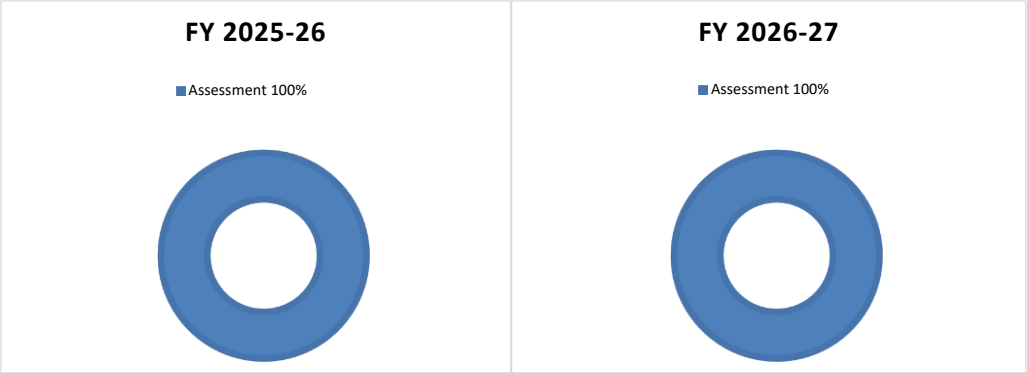


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2712

Accounts for the Zone 12 - Sterling Pointe (Parcel B) lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

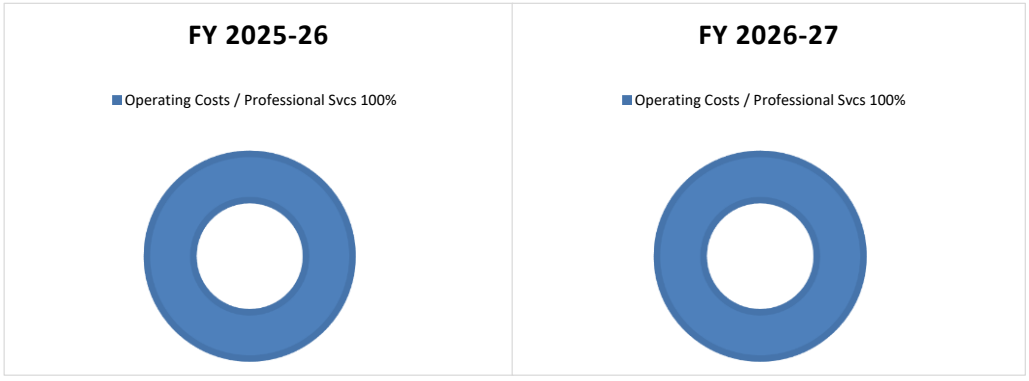
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	35,549	37,434	28,740	29,513	30,251
Other Revenues	517	2,000	-	-	-
Total	**$ 36,066**	**$ 39,434**	**$ 28,740**	**$ 29,513**	**$ 30,251**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	9,579	10,842	6,993	8,641	9,105
Total	**$ 9,579**	**$ 10,842**	**$ 6,993**	**$ 8,641**	**$ 9,105**

Funding Uses

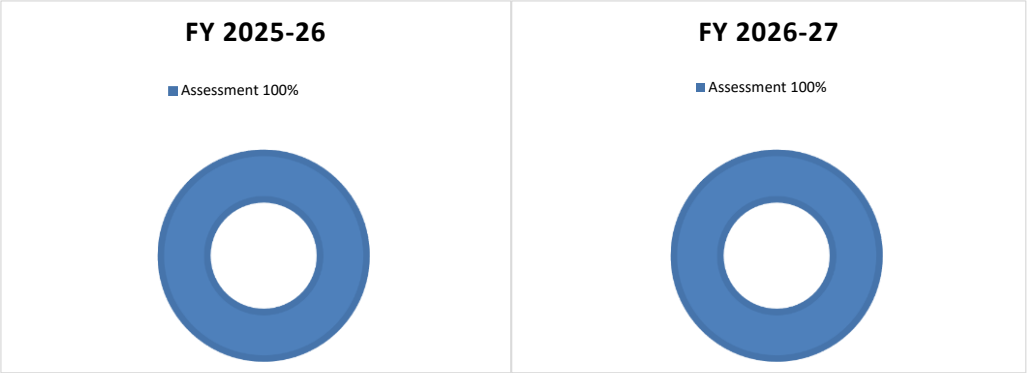


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2713

Accounts for the Zone 13 - Lakeside 6 (Units 1, 3, 4 & 5) lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

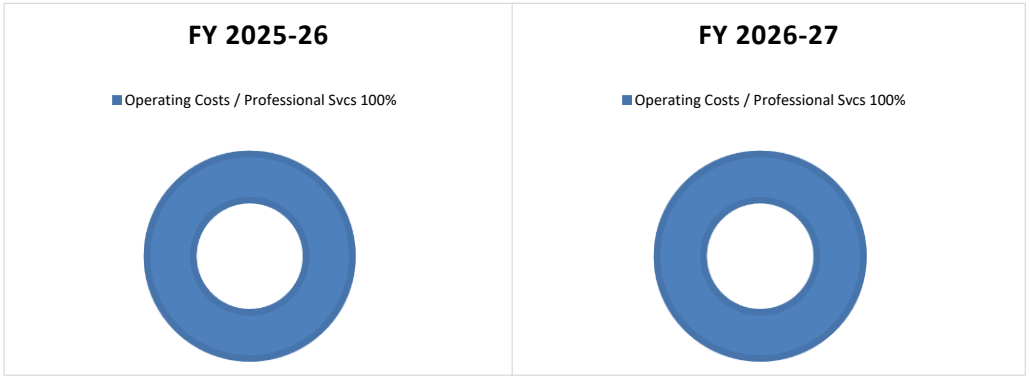
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	187,038	196,958	201,612	207,033	212,209
Other Revenues	2,720	10,521	-	-	-
Total	**$ 189,758**	**$ 207,479**	**$ 201,612**	**$ 207,033**	**$ 212,209**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	182,258	206,896	194,135	239,146	252,884
Total	**$ 182,258**	**$ 206,896**	**$ 194,135**	**$ 239,146**	**$ 252,884**

Funding Uses

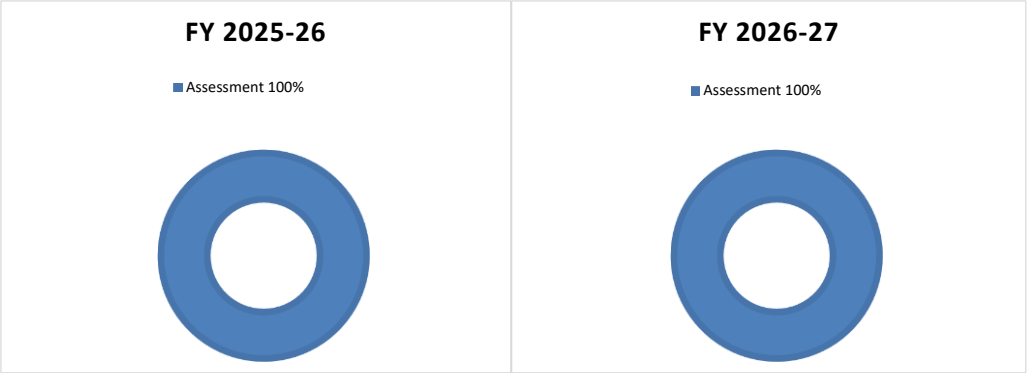


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2714

Accounts for the Zone 14 - Roznowski Parcel Map lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

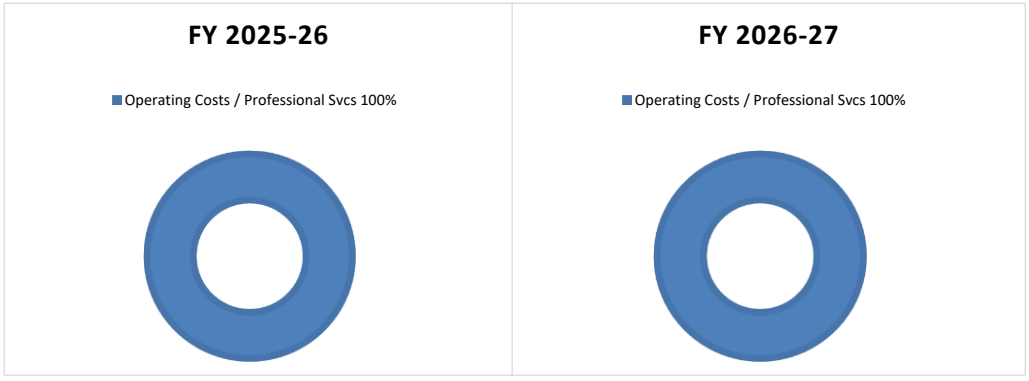
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	1,716	1,807	1,850	1,900	1,947
Other Revenues	25	97	-	-	-
Total	**$ 1,741**	**$ 1,904**	**$ 1,850**	**$ 1,900**	**$ 1,947**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	522	609	567	825	897
Total	**$ 522**	**$ 609**	**$ 567**	**$ 825**	**$ 897**

Funding Uses

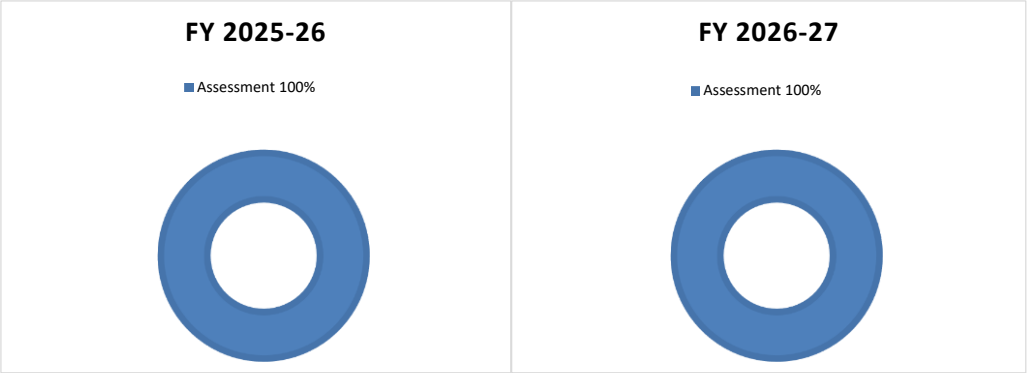


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2715

Accounts for the Zone 15 -Lincoln Gateway Residential lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

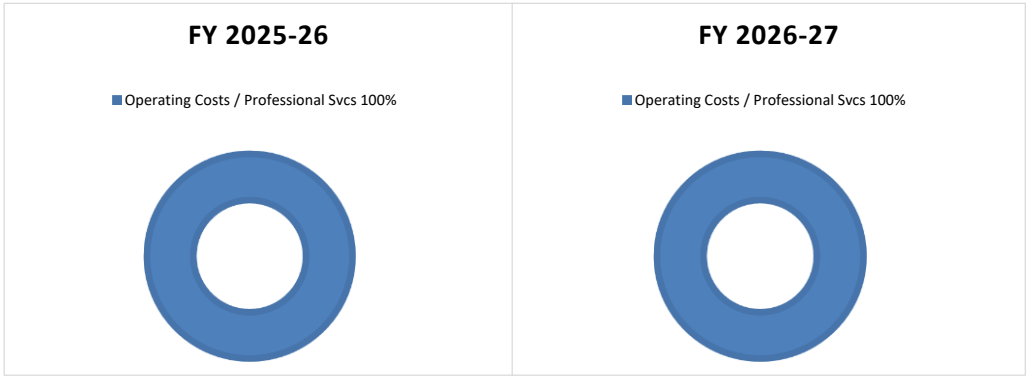
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	21,544	22,687	23,224	23,849	24,445
Other Revenues	313	3,455	4,934	-	-
Total	**$ 21,858**	**$ 26,142**	**$ 28,158**	**$ 23,849**	**$ 24,445**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	32,241	31,128	30,121	35,978	38,008
Total	**$ 32,241**	**$ 31,128**	**$ 30,121**	**$ 35,978**	**$ 38,008**

Funding Uses

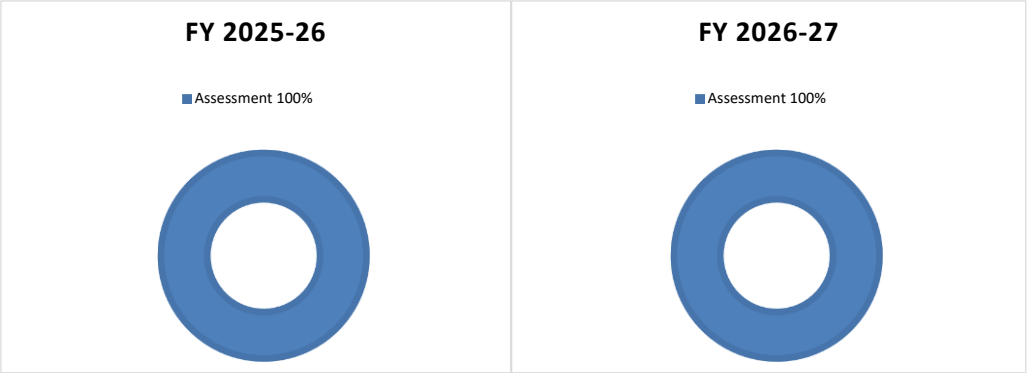


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2716

Accounts for the Zone 16 - Aviation Business Park lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

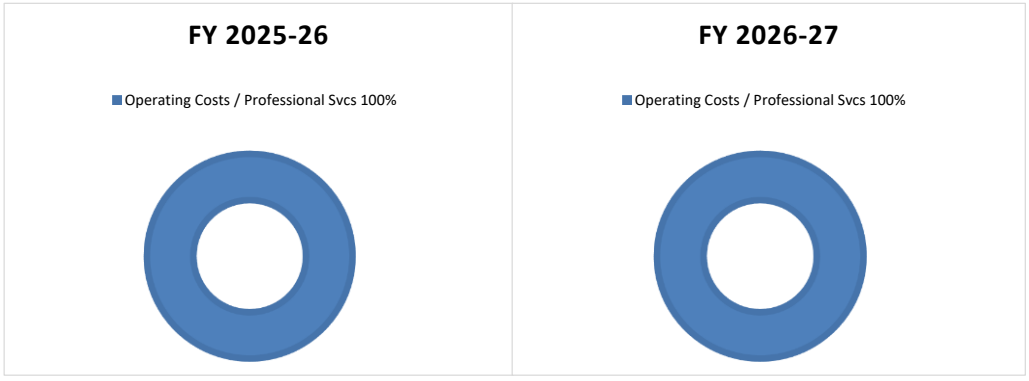
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	39,432	41,523	31,878	32,736	33,554
Other Revenues	573	2,218	-	-	-
Total	**$ 40,005**	**$ 43,741**	**$ 31,878**	**$ 32,736**	**$ 33,554**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	20,126	20,120	20,289	22,677	24,204
Total	**$ 20,126**	**$ 20,120**	**$ 20,289**	**$ 22,677**	**$ 24,204**

Funding Uses

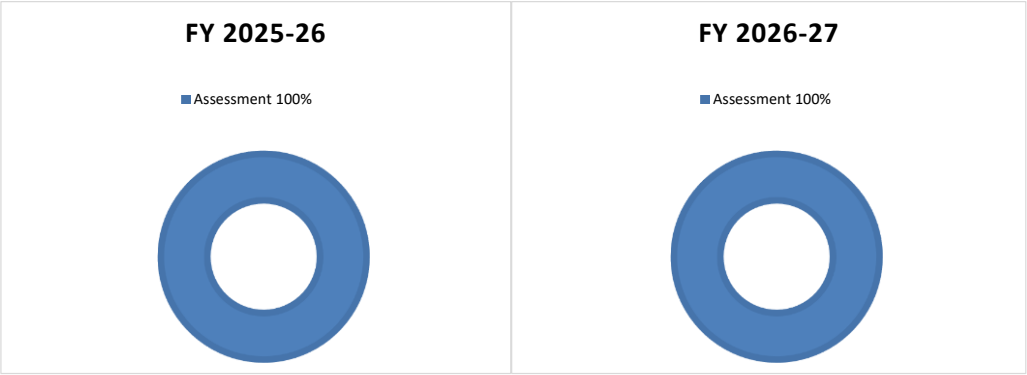


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2717

Accounts for the Zone 17 - 3D South lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

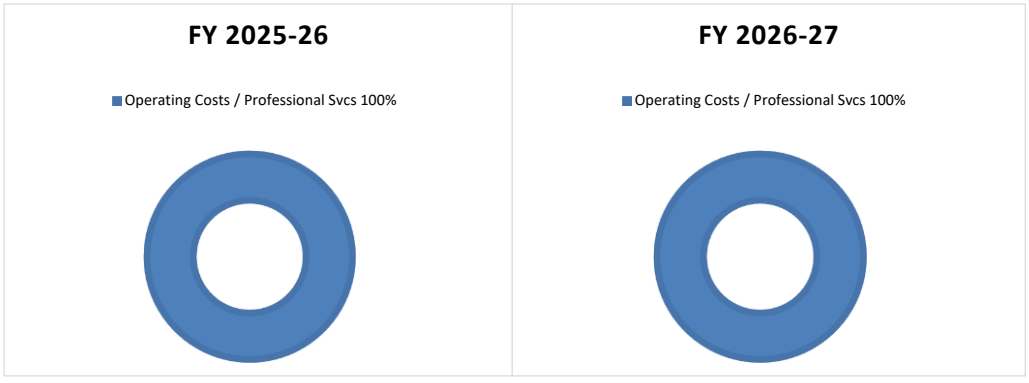
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	87,683	92,334	94,517	97,058	99,484
Other Revenues	1,275	4,932	-	-	-
Total	**$ 88,958**	**$ 97,266**	**$ 94,517**	**$ 97,058**	**$ 99,484**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	67,849	71,083	61,108	82,237	87,981
Total	**$ 67,849**	**$ 71,083**	**$ 61,108**	**$ 82,237**	**$ 87,981**

Funding Uses

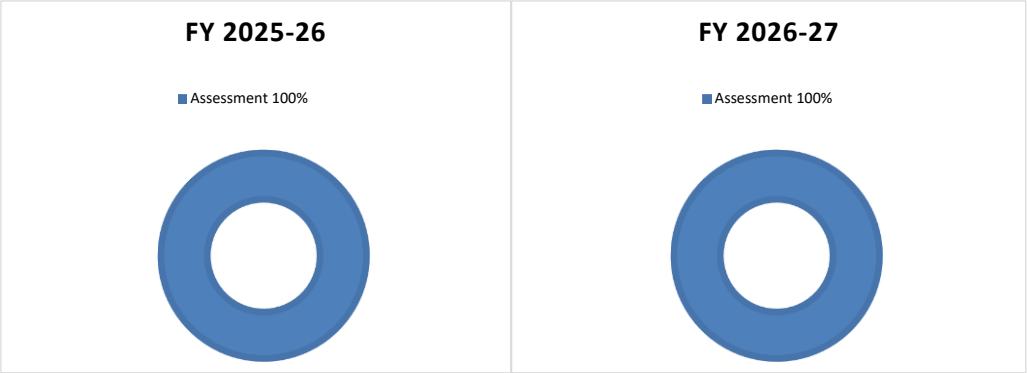


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2718

Accounts for the Zone 18 -Aitken Ranch Sorrento (Villages 1-10) lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

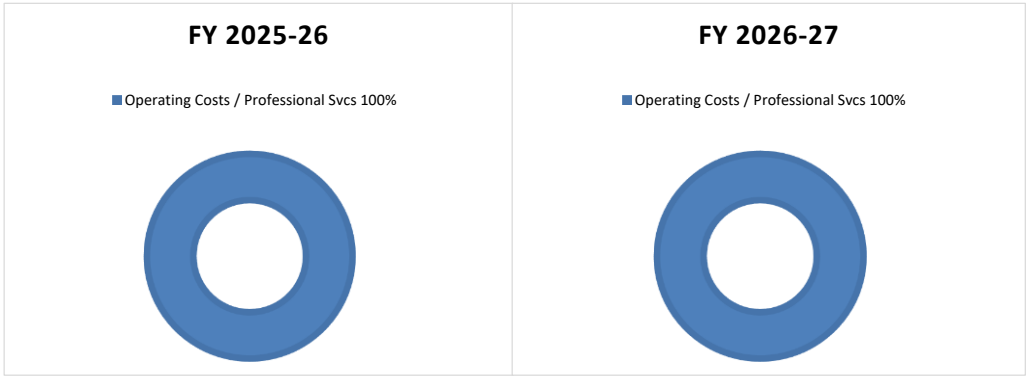
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	421,714	444,079	454,586	466,810	478,480
Other Revenues	6,132	23,721	-	-	-
Total	**$ 427,846**	**$ 467,800**	**$ 454,586**	**$ 466,810**	**$ 478,480**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	244,379	305,100	270,249	319,056	336,670
Total	**$ 244,379**	**$ 305,100**	**$ 270,249**	**$ 319,056**	**$ 336,670**

Funding Uses

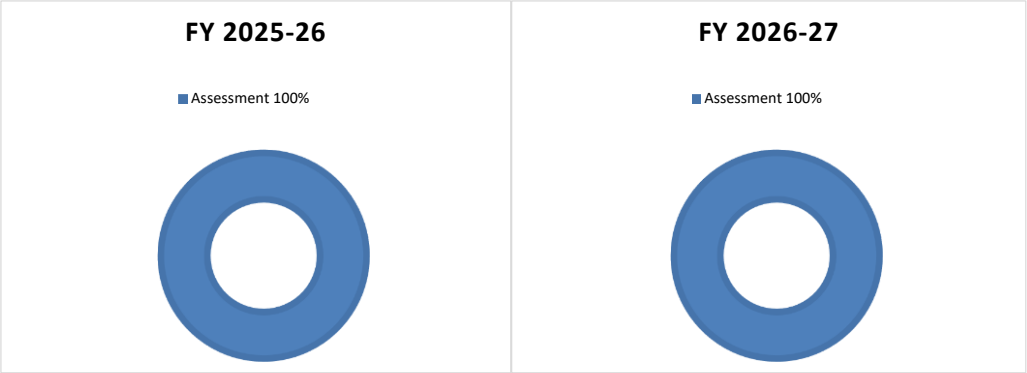


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2719

Accounts for the Zone 19 - Twelve Bridges (Village 9, Units 1-4) lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

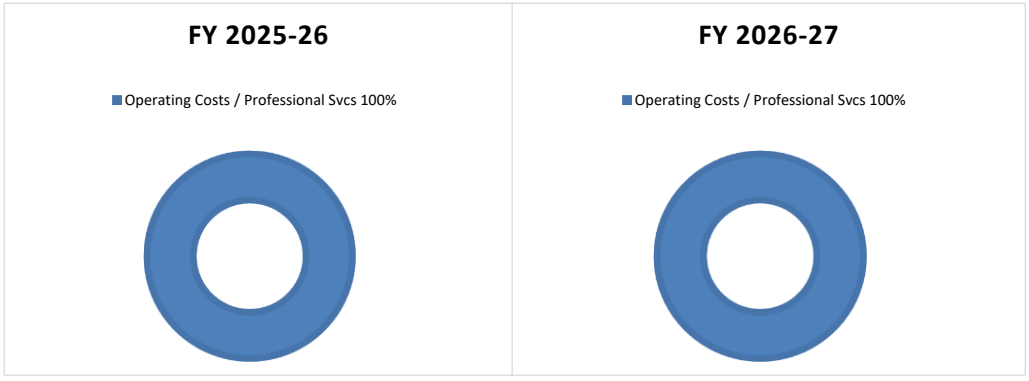
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	228,115	240,211	245,895	252,507	258,820
Other Revenues	3,317	12,831	-	-	-
Total	**$ 231,432**	**$ 253,042**	**$ 245,895**	**$ 252,507**	**$ 258,820**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	166,082	244,984	227,709	274,959	291,162
Total	**$ 166,082**	**$ 244,984**	**$ 227,709**	**$ 274,959**	**$ 291,162**

Funding Uses

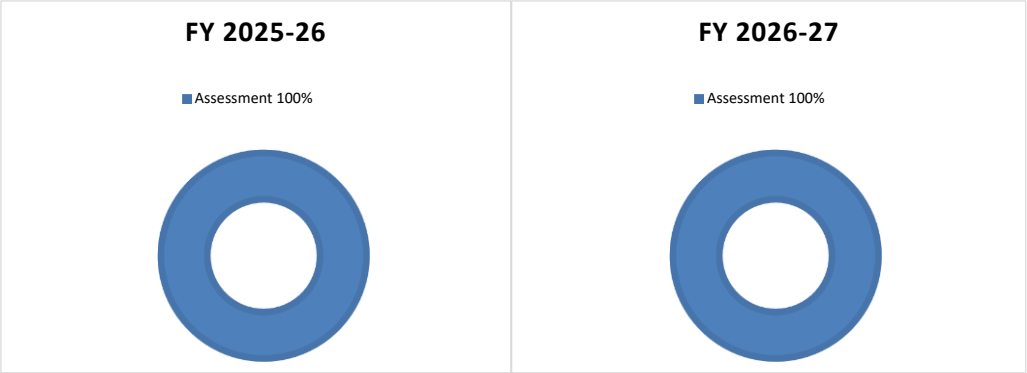


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2720

Accounts for the Zone 20 - Twelve Bridges (Village 12) lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

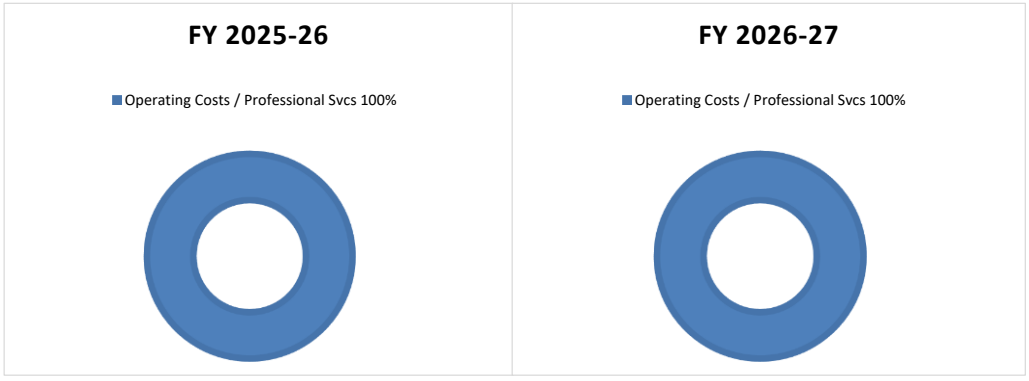
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	11,890	12,520	12,817	13,161	13,490
Other Revenues	173	669	-	-	-
Total	**$ 12,063**	**$ 13,189**	**$ 12,817**	**$ 13,161**	**$ 13,490**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	6,271	7,328	6,812	9,955	10,824
Total	**$ 6,271**	**$ 7,328**	**$ 6,812**	**$ 9,955**	**$ 10,824**

Funding Uses

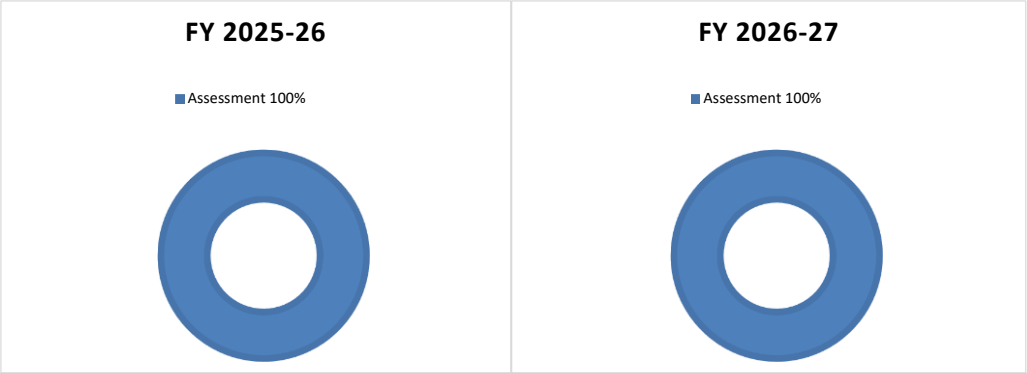


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2721

Accounts for the Zone 21 - Twelve Bridges Main Village Commercial lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

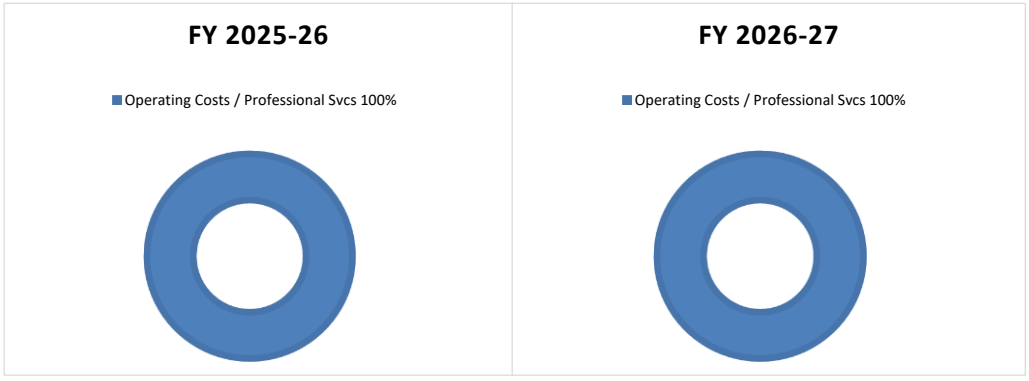
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	22,797	23,996	29,247	30,033	30,784
Other Revenues	331	1,282	-	-	-
Total	**$ 23,128**	**$ 25,278**	**$ 29,247**	**$ 30,033**	**$ 30,784**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	19,968	23,272	16,251	20,281	21,048
Total	**$ 19,968**	**$ 23,272**	**$ 16,251**	**$ 20,281**	**$ 21,048**

Funding Uses

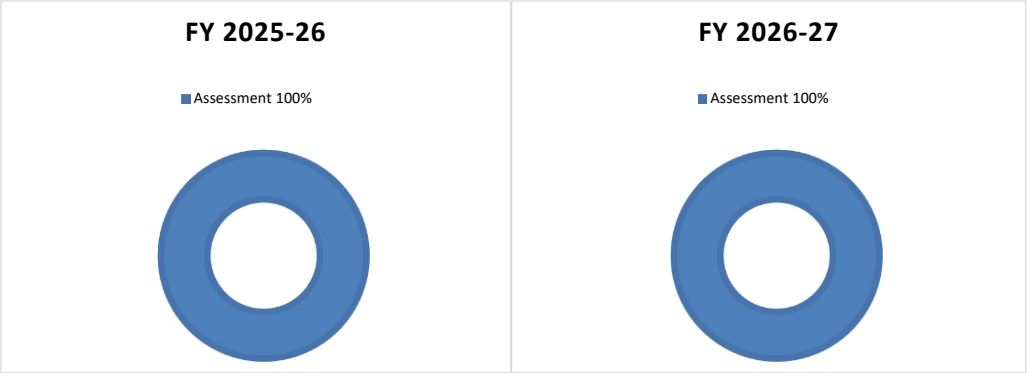


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2722

Accounts for the Zone 22 - Sterling Pointe (Parcel C) lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

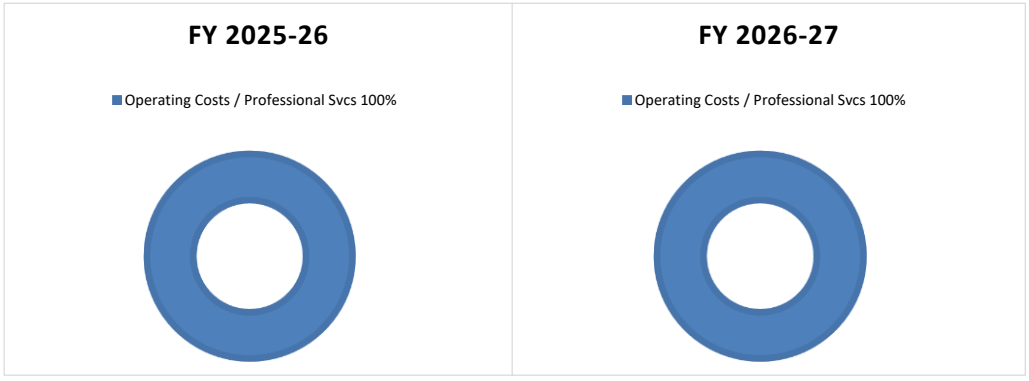
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	43,829	46,152	35,434	36,386	37,296
Other Revenues	637	2,465	-	-	-
Total	**$ 44,466**	**$ 48,617**	**$ 35,434**	**$ 36,386**	**$ 37,296**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	9,137	10,160	4,695	6,744	7,317
Total	**$ 9,137**	**$ 10,160**	**$ 4,695**	**$ 6,744**	**$ 7,317**

Funding Uses

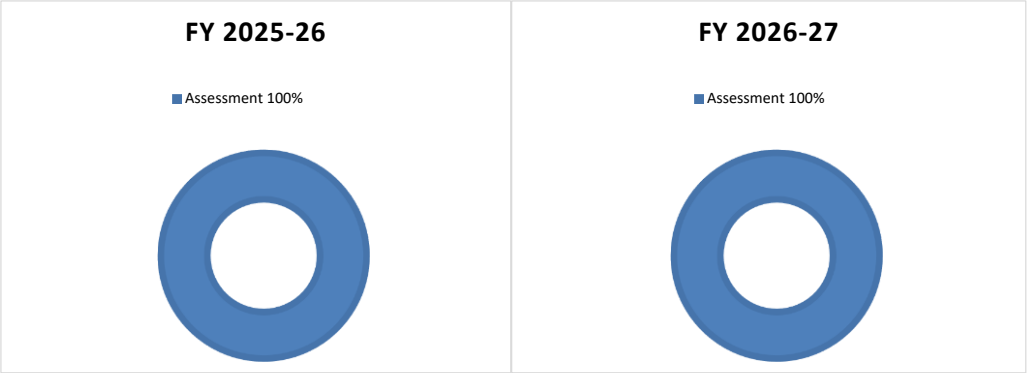


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2724

Accounts for the Zone 24 - Lincoln Highlands lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

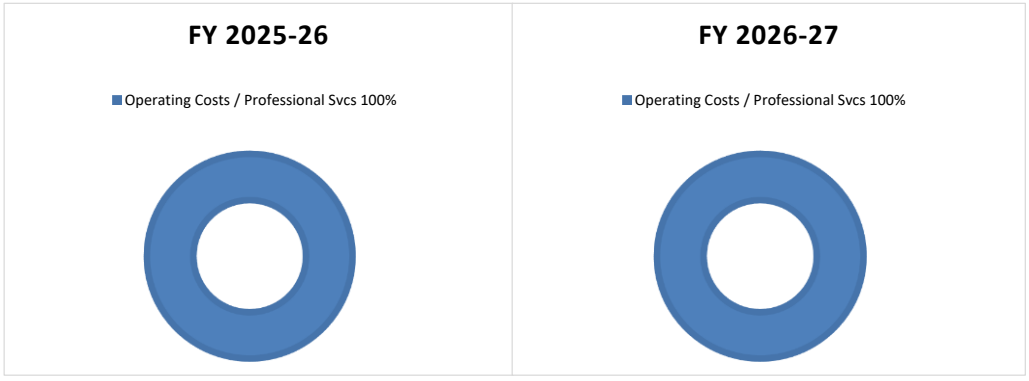
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	92,128	97,013	99,310	101,980	104,530
Other Revenues	1,340	5,182	-	-	-
Total	**$ 93,468**	**$ 102,195**	**$ 99,310**	**$ 101,980**	**$ 104,530**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	63,184	70,375	69,532	87,748	93,647
Total	**$ 63,184**	**$ 70,375**	**$ 69,532**	**$ 87,748**	**$ 93,647**

Funding Uses

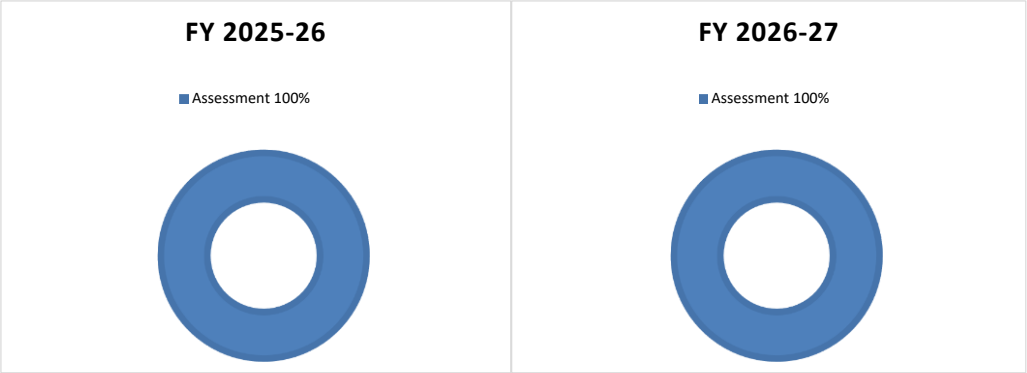


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2725

Accounts for the Zone 25 - Verdera (Village 23) lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

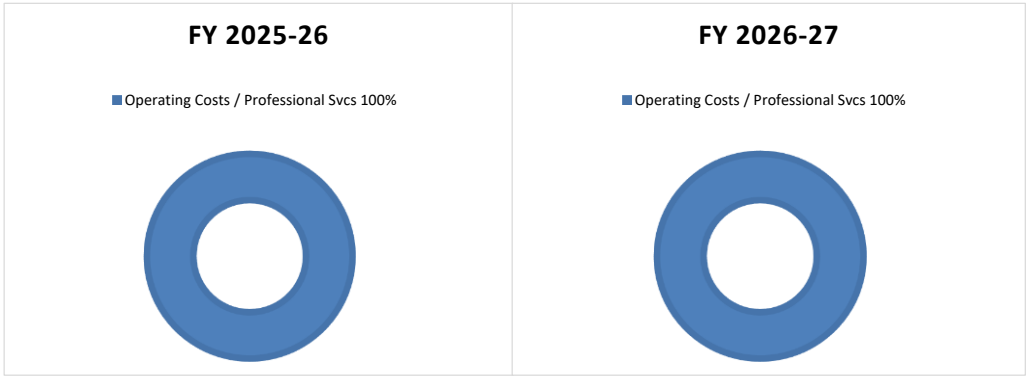
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	23,012	24,231	24,804	25,471	26,108
Other Revenues	335	1,294	-	-	-
Total	**$ 23,347**	**$ 25,525**	**$ 24,804**	**$ 25,471**	**$ 26,108**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	3,674	4,274	3,989	5,753	6,245
Total	**$ 3,674**	**$ 4,274**	**$ 3,989**	**$ 5,753**	**$ 6,245**

Funding Uses

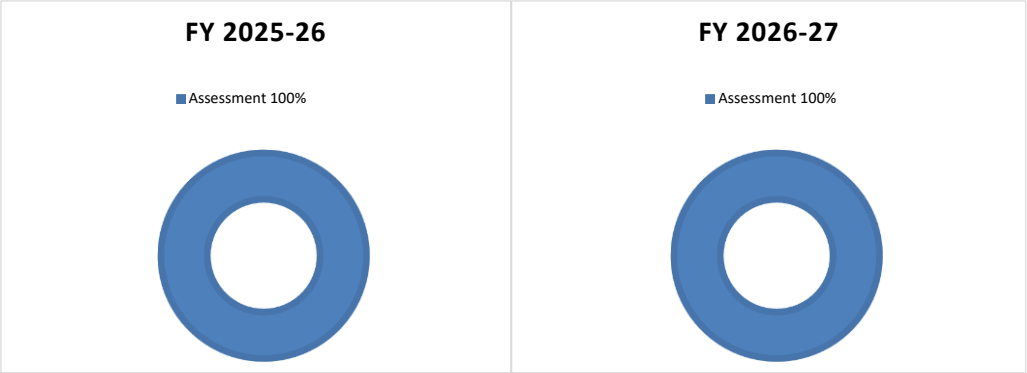


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2726

Accounts for the Zone 26 - Lincoln Gateway Commercial lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

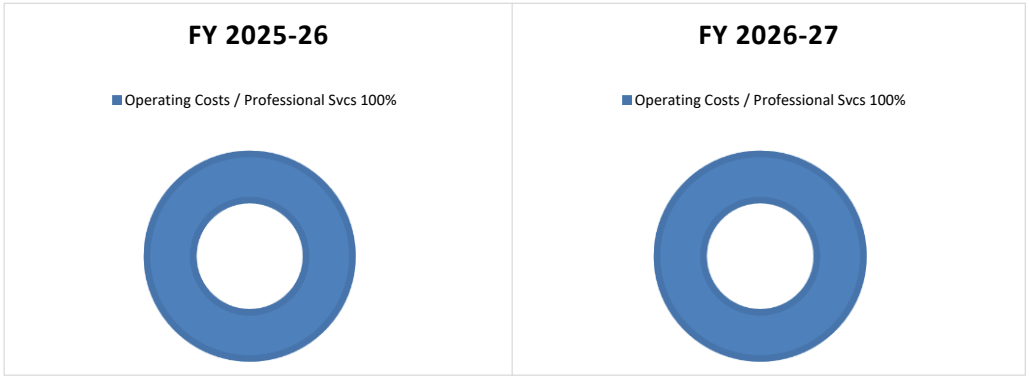
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	11,611	12,227	12,519	12,856	13,177
Other Revenues	169	653	452	-	-
Total	**$ 11,780**	**$ 12,880**	**$ 12,971**	**$ 12,856**	**$ 13,177**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	16,300	16,964	14,605	16,119	17,025
Total	**$ 16,300**	**$ 16,964**	**$ 14,605**	**$ 16,119**	**$ 17,025**

Funding Uses

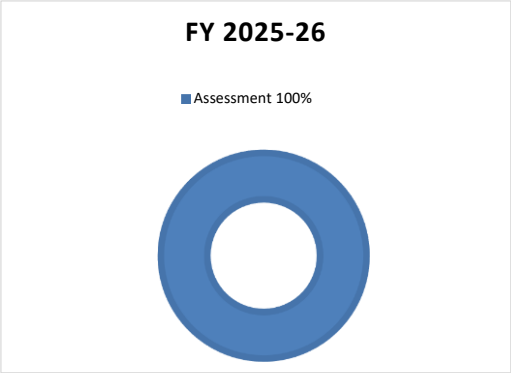


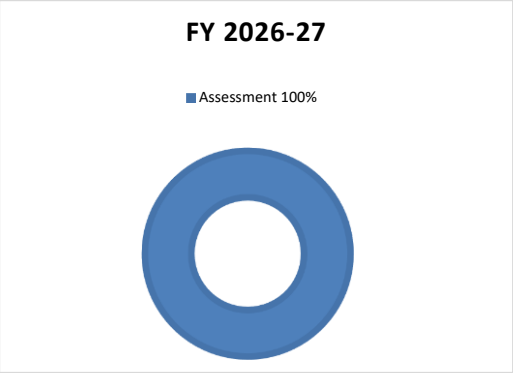
SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2727

Accounts for the Zone 27 - Lincoln Square Commercial lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	23,247	24,480	18,794	19,300	19,782
Other Revenues	338	1,308	-	-	-
Total	**$ 23,585**	**$ 25,788**	**$ 18,794**	**$ 19,300**	**$ 19,782**

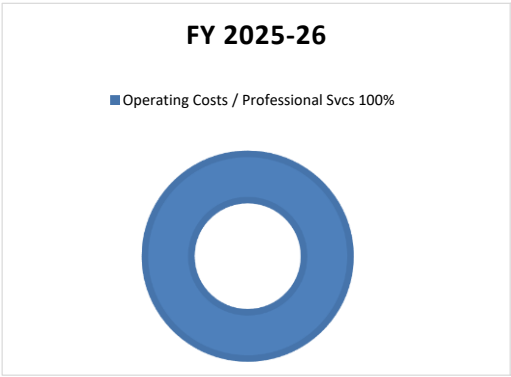
Funding Sources

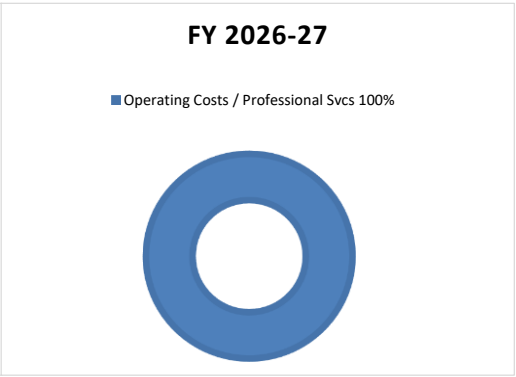




Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	3,890	4,485	4,107	4,525	4,701
Total	**$ 3,890**	**$ 4,485**	**$ 4,107**	**$ 4,525**	**$ 4,701**

Funding Uses



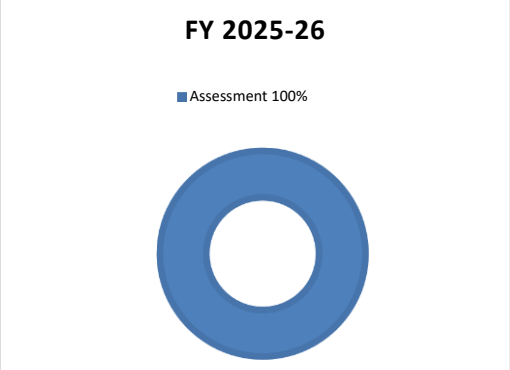


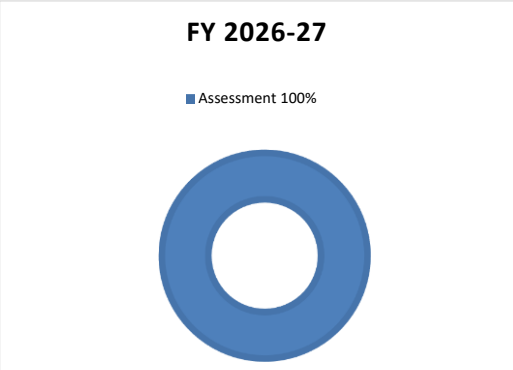
SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2728

Accounts for the Zone 28 - Lincoln 270 Industrial lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	15,010	21,000	22,050	22,643	23,209
Other Revenues	218	1,122	-	-	-
Total	**$ 15,228**	**$ 22,122**	**$ 22,050**	**$ 22,643**	**$ 23,209**

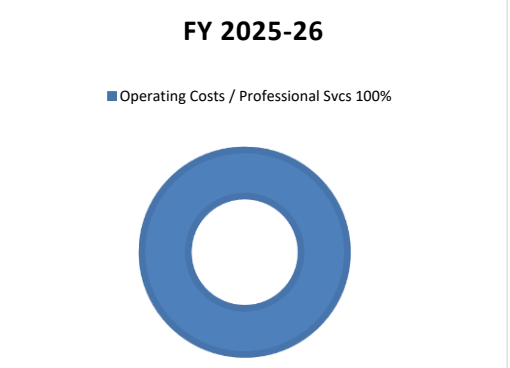
Funding Sources

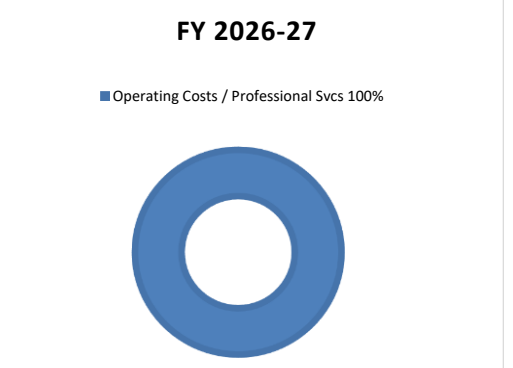




Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	12,441	14,006	7,325	10,668	11,594
Total	**$ 12,441**	**$ 14,006**	**$ 7,325**	**$ 10,668**	**$ 11,594**

Funding Uses



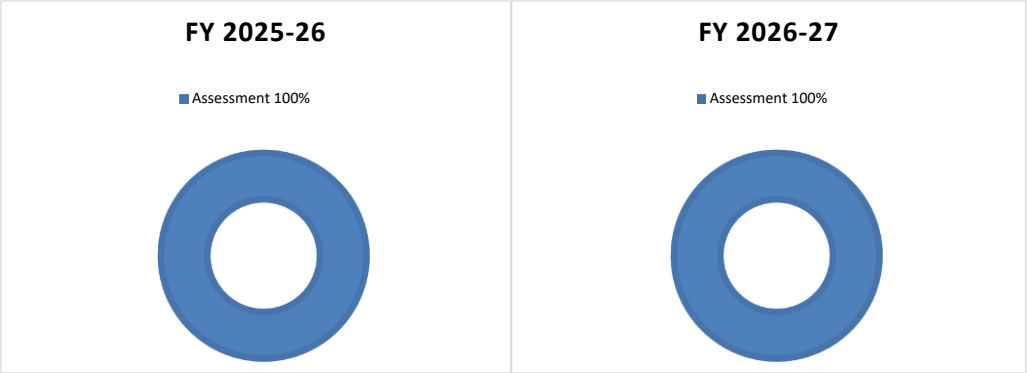


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2729

Accounts for the Zone 29 - Village Walk Town Houses lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

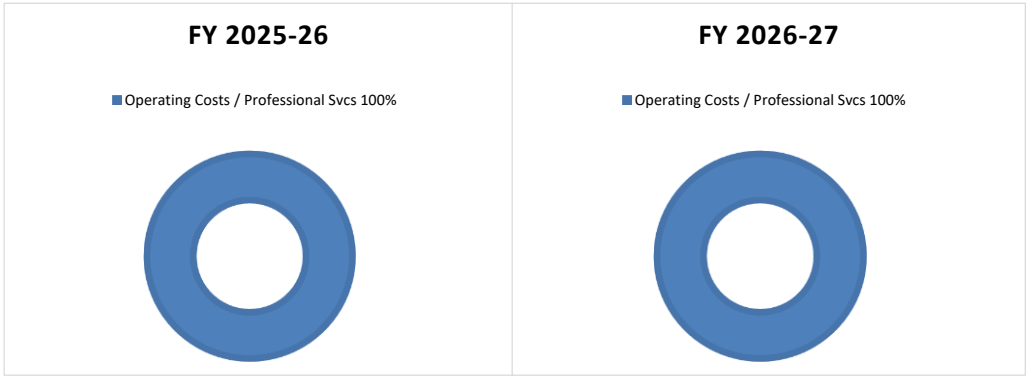
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	869	915	937	962	986
Other Revenues	1,069	1,305	1,065	-	-
Total	**$ 1,938**	**$ 2,220**	**$ 2,002**	**$ 962**	**$ 986**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	1,800	2,110	1,942	2,740	2,948
Total	**$ 1,800**	**$ 2,110**	**$ 1,942**	**$ 2,740**	**$ 2,948**

Funding Uses

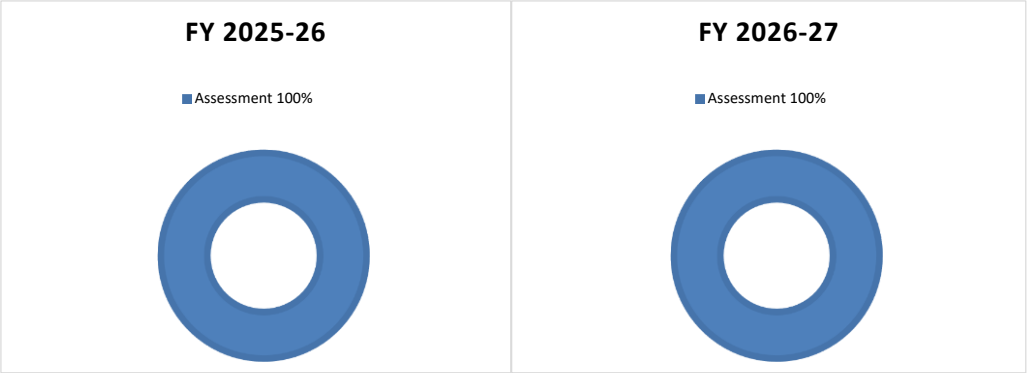


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2730

Accounts for the Zone 30 - Venture Drive Business Condominiums lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

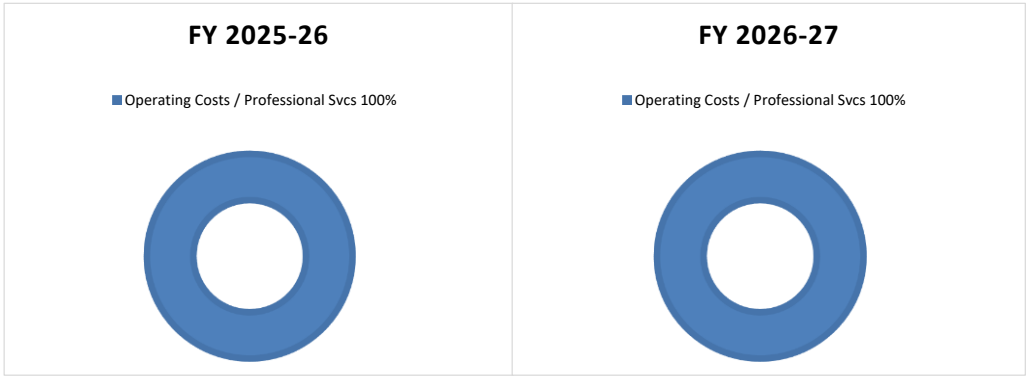
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	18,203	19,167	19,621	20,149	20,652
Other Revenues	265	1,024	-	-	-
Total	**$ 18,468**	**$ 20,191**	**$ 19,621**	**$ 20,149**	**$ 20,652**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	20,082	22,173	11,490	16,038	17,349
Total	**$ 20,082**	**$ 22,173**	**$ 11,490**	**$ 16,038**	**$ 17,349**

Funding Uses

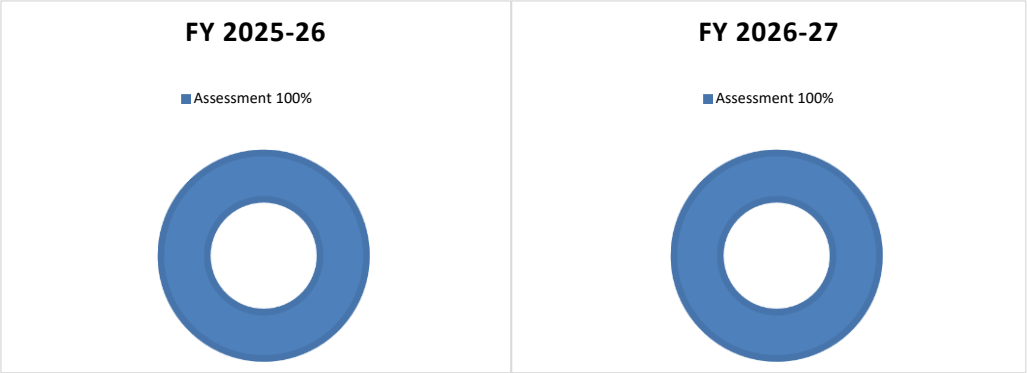


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2731

Accounts for the Zone 31 - Clover Meadows lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

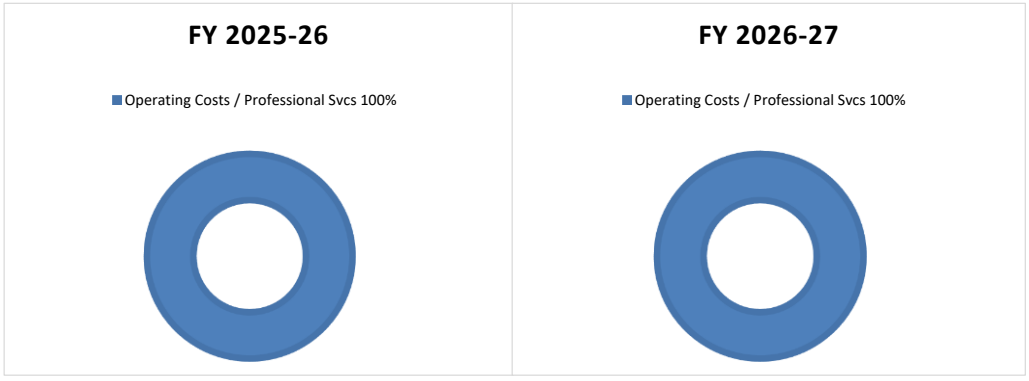
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	11,760	12,384	12,677	13,018	13,343
Other Revenues	171	662	-	-	-
Total	**$ 11,931**	**$ 13,046**	**$ 12,677**	**$ 13,018**	**$ 13,343**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	5,444	6,359	5,913	8,634	9,386
Total	**$ 5,444**	**$ 6,359**	**$ 5,913**	**$ 8,634**	**$ 9,386**

Funding Uses

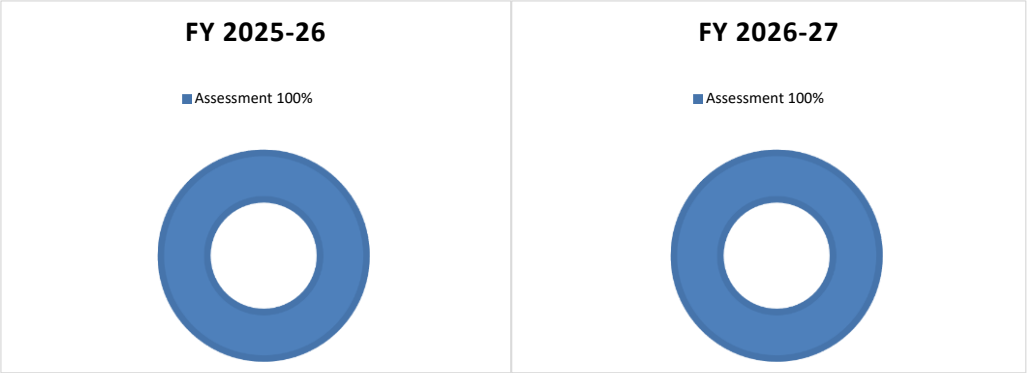


SPECIAL REVENUE FUNDS - LIGHTING AND LANDSCAPING - 2732

Accounts for the Zone 32 - Lincoln Stake Center lighting and landscaping district revenues and expenditures. Funding comes primarily from special assessments.

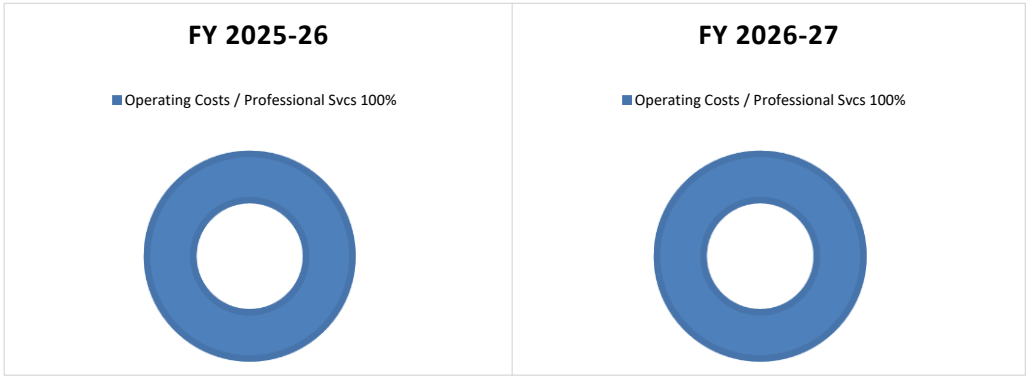
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	14,316	15,075	11,574	11,885	12,182
Other Revenues	208	805	-	-	-
Total	**$ 14,524**	**$ 15,880**	**$ 11,574**	**$ 11,885**	**$ 12,182**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Operating Costs / Professional Svcs	4,799	5,601	6,173	7,552	8,211
Total	**$ 4,799**	**$ 5,601**	**$ 6,173**	**$ 7,552**	**$ 8,211**

Funding Uses

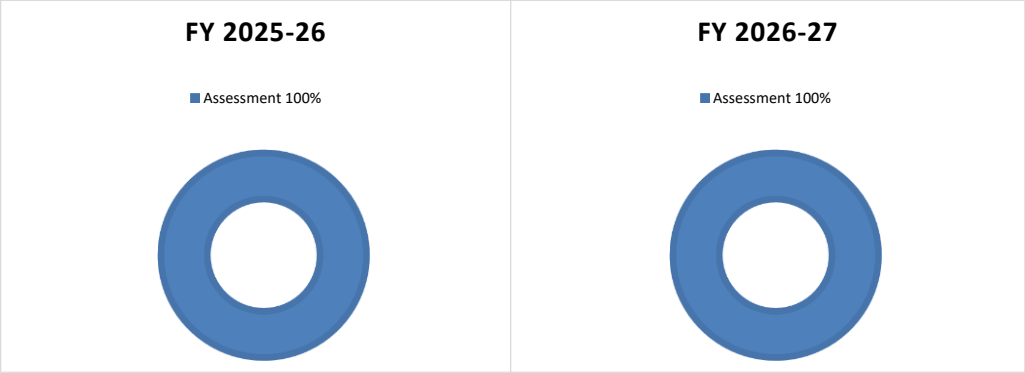


SPECIAL REVENUE FUNDS - CFD 2004-1 STORM WATER RETENTION BASIN - 2750

Accounts for resources received to provide improvements and maintenance associated with the Storm Water Retention Basin. Funding comes primarily from special assessments.

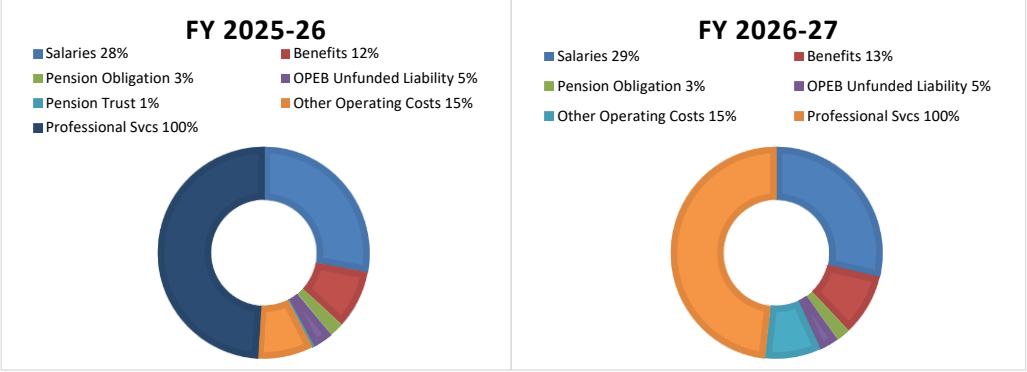
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	244,134	253,603	265,885	271,121	277,898
Investment Revenue	23,902	162,405	100,000	-	-
Total	**$ 268,036**	**$ 416,008**	**$ 365,885**	**$ 271,121**	**$ 277,898**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Salaries	-	-	-	34,435	36,628
Benefits	-	-	-	11,020	11,962
Pension Obligation	-	-	-	2,687	2,687
OPEB Unfunded Liability	-	-	-	3,807	3,869
Pension Trust	-	-	-	491	-
Other Operating Costs	10,399	9,336	8,732	10,510	10,990
Professional Svcs	6,258	6,082	3,996	60,522	61,628
Capital Outlay	6,093	4,850	2,277,000	-	-
Total	**$ 22,750**	**$ 20,268**	**$ 2,289,728**	**$ 123,472**	**$ 127,764**

Funding Uses

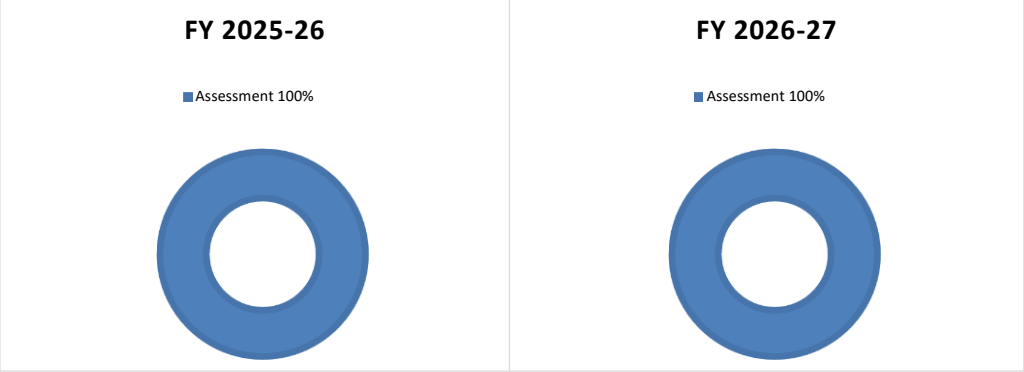


SPECIAL REVENUE FUNDS - CFD 2004-2 AUBURN RAVINE / MCBEAN PARK - 2760

Accounts for resources received to provide all operation and maintenance associated with the facilities constructed to mitigate storm water runoff that occurs within Auburn Ravine. Funding comes primarily from special assessments.

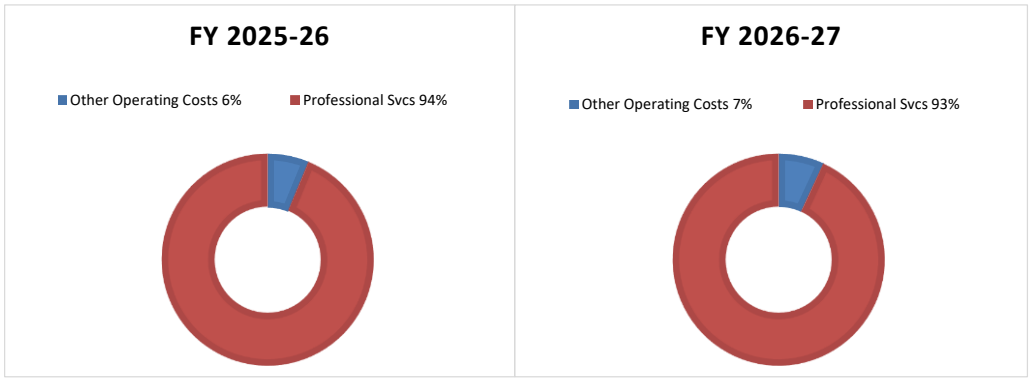
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	44,638	45,588	47,967	48,236	49,442
Investment Revenue	1,202	7,571	5,000	-	-
Total	**$ 45,840**	**$ 53,159**	**$ 52,967**	**$ 48,236**	**$ 49,442**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Other Operating Costs	10,536	2,043	5,249	6,694	7,720
Professional Svcs	38,926	46,014	55,414	100,207	104,245
Capital Outlay	-	211	400	-	-
Total	**$ 49,462**	**$ 48,269**	**$ 61,063**	**$ 106,901**	**$ 111,965**

Funding Uses

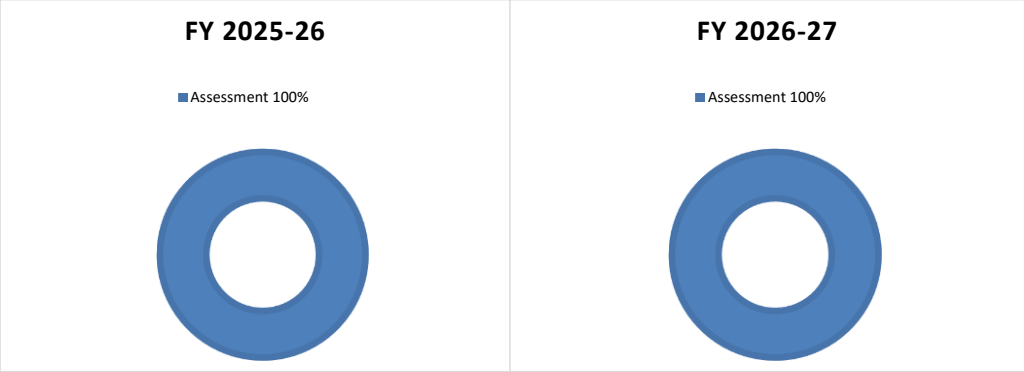


SPECIAL REVENUE FUNDS - BENEFIT ASSESSMENT DISTRICT (BAD) - 2770

Accounts for resources received to provide storm drain improvements. Funding comes primarily from special assessments.

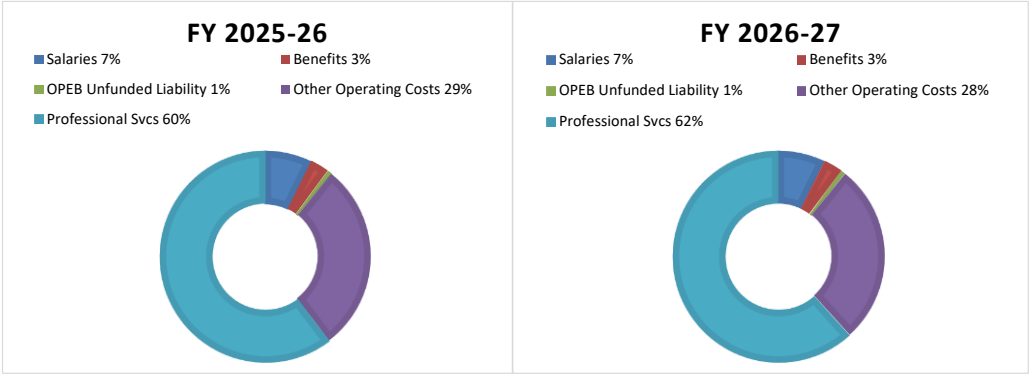
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	84,091	88,550	91,229	93,110	95,438
Investment Revenue	6,800	45,940	28,000	-	-
Total	**$ 90,891**	**$ 134,489**	**$ 119,229**	**$ 93,110**	**$ 95,438**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Salaries	-	-	-	14,855	15,510
Benefits	-	-	-	5,811	6,278
OPEB Unfunded Liability	-	-	-	1,428	1,451
Other Operating Costs	841	14,619	27,907	59,238	59,285
Professional Svcs	6,594	57,058	6,593	123,631	132,888
Capital Outlay	-	356	674	-	-
Total	**$ 7,435**	**$ 72,033**	**$ 35,174**	**$ 204,963**	**$ 215,412**

Funding Uses

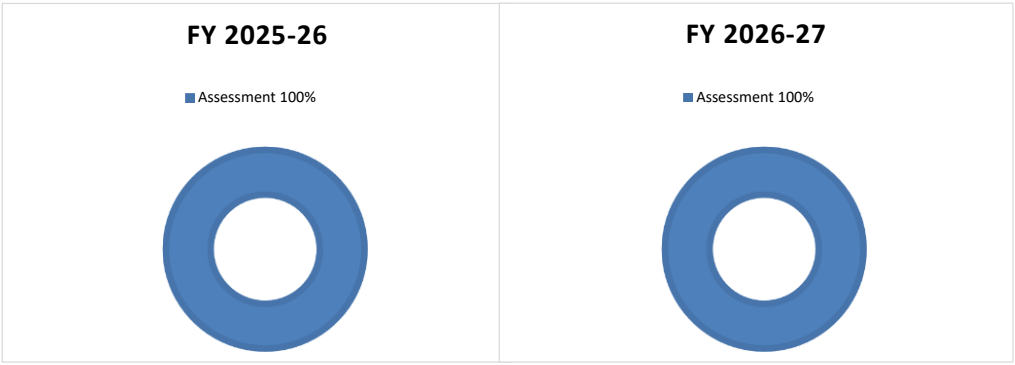


SPECIAL REVENUE FUNDS - CFD 2010-1 POLICE AND FIRE SERVICES - 2780

Accounts for resources received from assessments to provide Public Safety services. Funding comes primarily from special assessments.

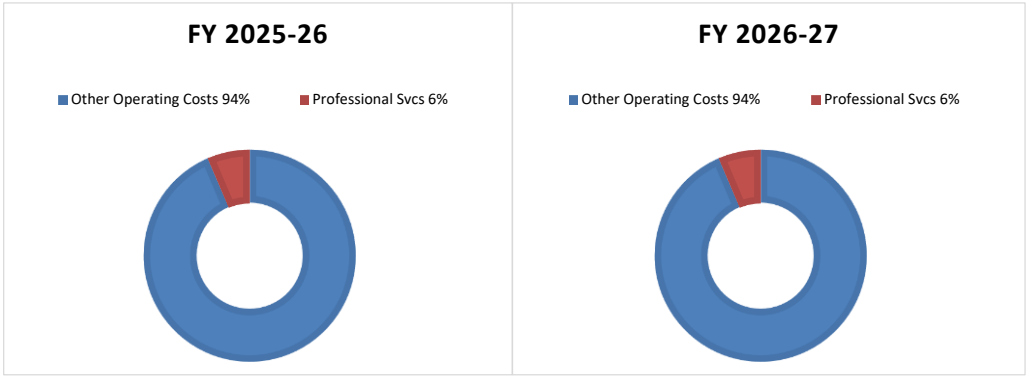
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	39,169	42,569	42,412	45,313	46,446
Investment Revenue	(16)	250	600	-	-
Total	**$ 39,152**	**$ 42,820**	**$ 43,012**	**$ 45,313**	**$ 46,446**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Other Operating Costs	34,658	30,600	28,569	30,464	31,377
Professional Svcs	1,825	6	1,975	2,090	2,153
Total	**$ 36,483**	**$ 30,606**	**$ 30,544**	**$ 32,554**	**$ 33,530**

Funding Uses

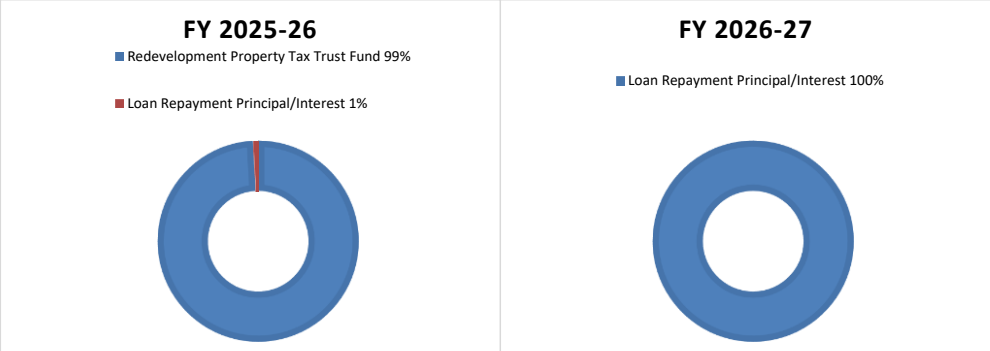


FIDUCIARY FUND - SUCCESSOR AGENCY TRUST (FORMER RDA) - 2840

Accounts for the assets and debt of the former redevelopment agency. The annual Recognized Obligation Payment Schedule (ROPS) is due to the Department of Finance each February and outlines the enforceable obligations and their sources of payment from the former redevelopment agency.

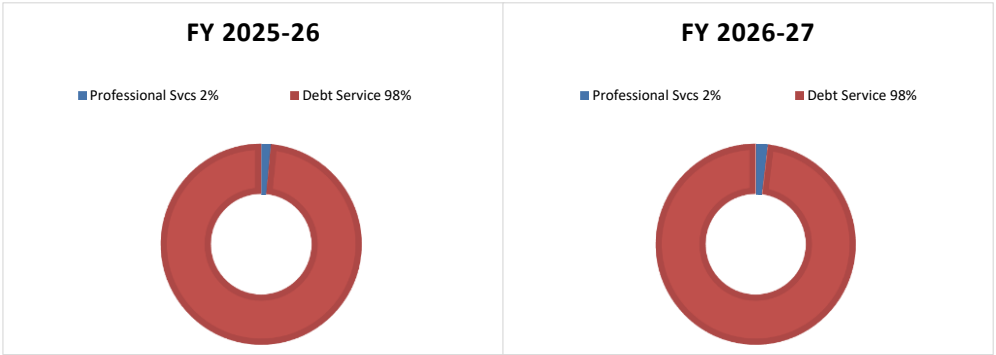
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Redevelopment Property Tax Trust Fund	1,683,998	1,380,374	949,335	2,036,895	-
Investment Revenue	20,136	13,887	26,200	-	-
Loan Repayment Principal/Interest	17,304	17,304	17,307	17,300	17,300
Project reimbursement	-	-	-	-	-
Total	**$ 1,721,438**	**$ 1,411,566**	**$ 992,842**	**$ 2,054,195**	**$ 17,300**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Other Operating Costs	914,138	406,646	-	-	-
Professional Svcs	22,871	12,406	15,000	15,000	15,000
Admin Allocation	41,629	32,263	-	-	-
Debt Service	939,656	931,281	962,431	959,181	756,331
Total	**$ 1,918,294**	**$ 1,382,596**	**$ 977,431**	**$ 974,181**	**$ 771,331**

Funding Uses



SPECIAL REVENUE FUNDS - CFD 2018-1 MAINTENANCE - 2850

Accounts for assessments received to provide maintenance of City infrastructure such as landscaping, parks, open space, street lighting, and stormwater quality and drainage facilities. The improvements to be funded under Localized Services include costs associated with Neighborhood Parks, Neighborhood Landscaping, Local Street Maintenance, Local Streetlighting and Stormwater Improvements

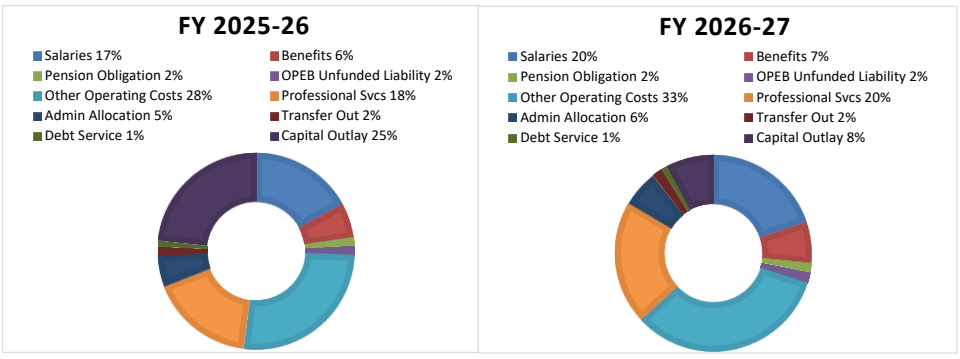
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	2,098,279	2,019,218	2,240,333	2,370,000	2,490,000
Investment Revenue	26,602	140,798	96,000	-	-
Total	**$ 2,124,881**	**$ 2,160,017**	**$ 2,336,333**	**$ 2,370,000**	**$ 2,490,000**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Salaries	9,785	147,779	163,745	375,877	396,717
Benefits	3,643	45,073	55,684	125,542	135,414
Pension Trust	-	-	-	6,778	-
Pension Obligation	-	-	13,793	30,995	30,995
OPEB Unfunded Liability	-	1,911	39,742	35,649	36,230
Other Operating Costs	654,094	705,945	212,504	580,578	664,904
Professional Svcs	343,149	207,224	428,565	379,664	406,981
Admin Allocation	-	20,373	59,445	111,554	118,337
Transfer Out	-	4,009	26,324	32,746	36,021
Debt Service	-	-	29,727	20,919	20,962
Capital Outlay	-	151,835	178,260	514,772	154,736
Total	**$ 1,010,672**	**$ 1,284,149**	**$ 1,207,789**	**$ 2,215,074**	**$ 2,001,297**

Funding Uses

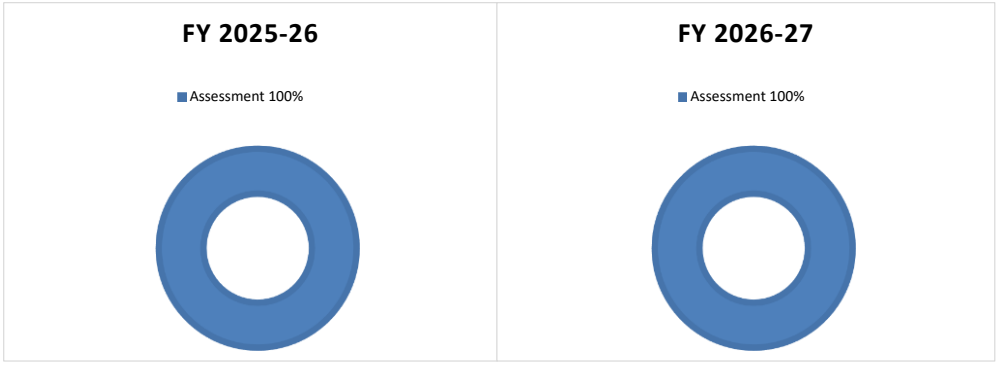


SPECIAL REVENUE FUNDS - CFD 2018-2 PUBLIC SAFETY - 2860

Accounts for assessments received to provide citywide Public Safety.

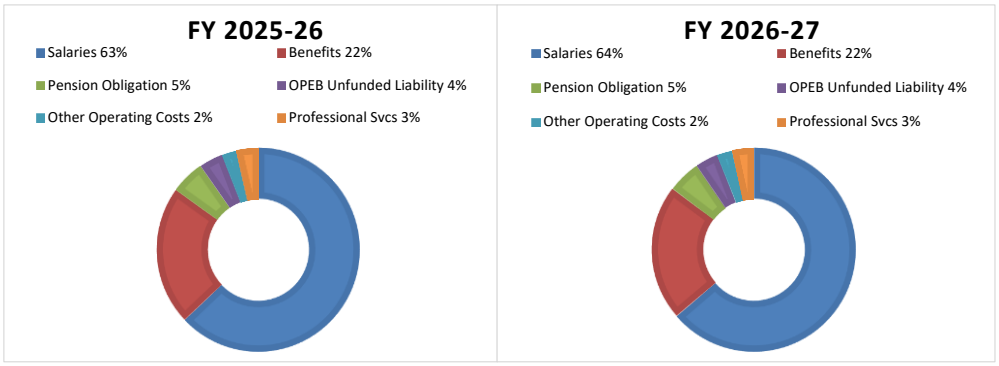
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	215,863	506,849	849,122	860,000	910,000
Other Revenue	-	-	600	-	-
Investment Revenue	1,436	14,716	14,000	-	-
Total	**$ 217,299**	**$ 521,565**	**$ 863,722**	**$ 860,000**	**$ 910,000**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Salaries	-	146,819	216,636	234,604	247,371
Benefits	-	56,072	77,550	82,204	83,779
Pension Trust	-	-	3,679	-	-
Pension Obligation	-	-	-	20,154	20,154
OPEB Unfunded Liability	-	-	21,708	14,277	14,511
Other Operating Costs	2,159	5,473	8,336	8,643	9,193
Professional Svcs	7,974	10,108	12,105	12,972	13,362
Capital Outlay	-	48,110	-	-	-
Total	**$ 10,133**	**$ 266,583**	**$ 340,014**	**$ 372,854**	**$ 388,370**

Funding Uses

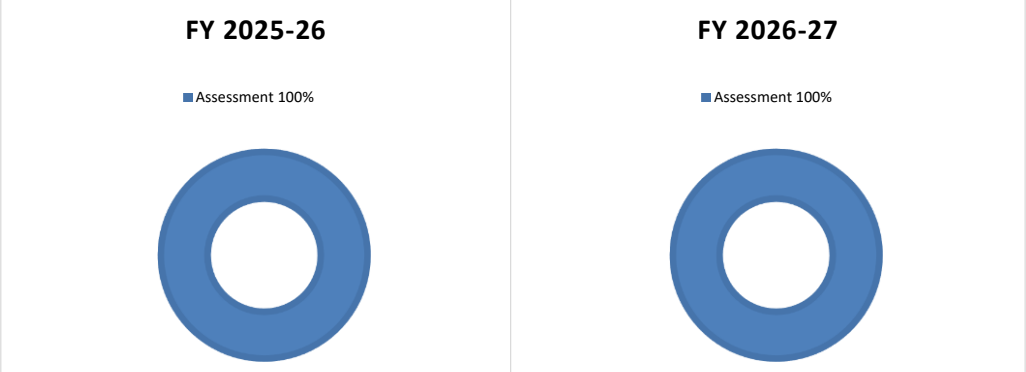


SPECIAL REVENUE FUNDS - CFD 2018-1 MAINT CITYWIDE - 2870

Accounts for assessments received to provide maintenance of City infrastructure such as landscaping, parks, open space, street lighting, and stormwater quality and drainage facilities. The improvements to be funded under Citywide Services includes costs associated with Community Parks, Regional Parks, Major Roadway Streetlighting and Traffic Signals, Stormwater facilities, Major Roadway Landscaping and Open Space Areas.

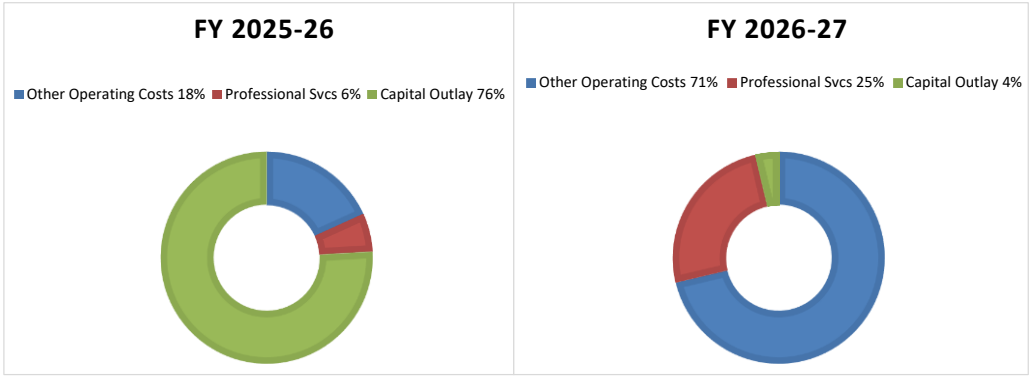
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Assessment	-	637,386	1,006,095	1,090,000	1,150,000
Investment Revenue	-	3,554	-	-	-
Total	**$ -**	**$ 640,940**	**$ 1,006,095**	**$ 1,090,000**	**$ 1,150,000**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Other Operating Costs	-	-	101,100	322,829	314,859
Professional Svcs	-	56	105	102,962	111,078
Capital Outlay	-	38,113	1,309,627	1,343,502	15,818
Total	**$ -**	**$ 38,169**	**$ 1,410,832**	**$ 1,769,293**	**$ 441,755**

Funding Uses



SPECIAL REVENUE FUNDS - OAK TREE MITIGATION - 2900

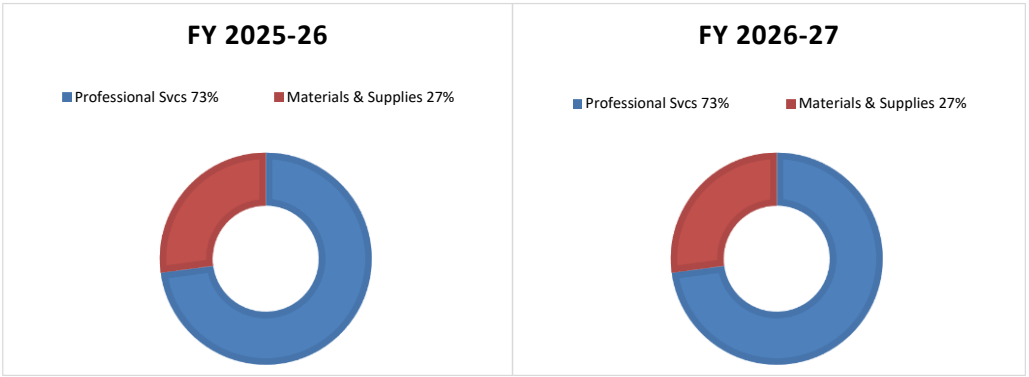
Accounts for monies received from developers to replace oak trees that have been removed for development of land.

Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Development Impact Fees	132,897	118,725	11,800	-	-
Investment Revenue	2,363,389	34,128	2,766	-	-
Other Revenues	35	-	-	-	-
Total	**$ 2,496,322**	**$ 152,853**	**$ 14,566**	**$ -**	**$ -**

Funding Sources

Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Settlement Payout	851,783	-	-	-	-
Contribution	1,000,000	3,478,097	-	-	-
Professional Svcs	175,839	32,292	35,941	35,000	35,000
Materials & Supplies	-	-	6,500	13,000	13,000
Capital Outlay	-	-	-	215,000	-
Total	**$ 2,027,622**	**$ 3,510,389**	**$ 42,441**	**$ 263,000**	**$ 48,000**

Funding Uses

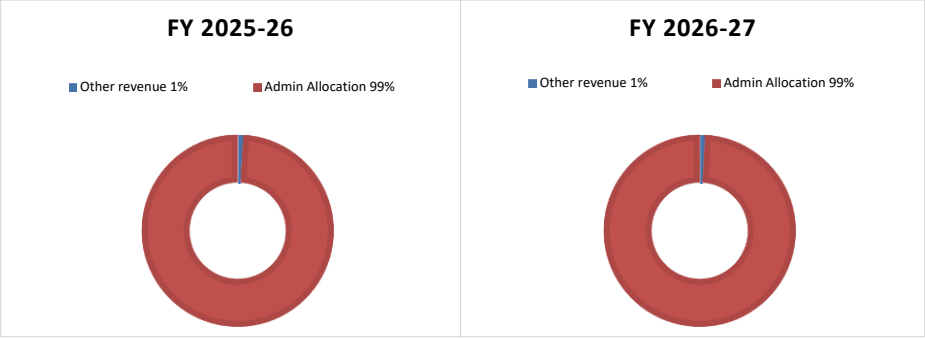


INTERNAL SERVICE FUNDS - GENERAL ADMINISTRATIVE COSTS FUND - 6000

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.

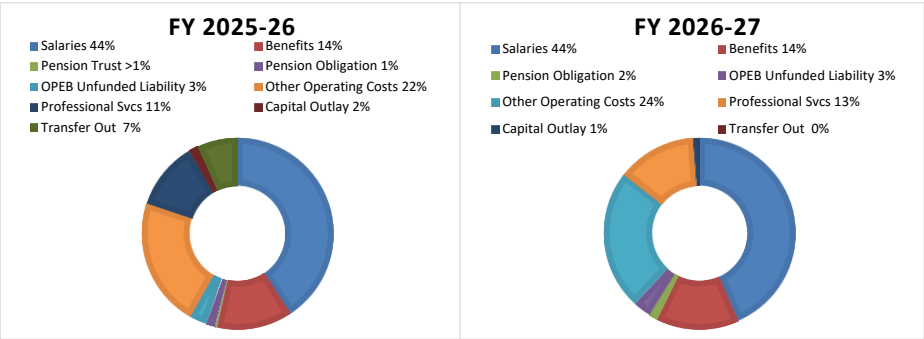
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Intergovernmental	33,815	122,610	61,446	-	-
Investment Revenue	5,784	89,517	71,000	-	-
Other revenue	6,075	113,969	93,000	85,000	87,000
Admin Allocation	7,204,836	7,304,511	8,661,851	9,201,665	9,764,971
Other Funding Sources	720,755	-		-	-
Miscellaneous	-	-	3,000	-	-
Total	**$ 7,971,264**	**$ 7,630,606**	**$ 8,890,297**	**$ 9,286,665**	**$ 9,851,971**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Salaries	2,543,684	3,034,872	3,202,369	4,131,465	4,318,009
Benefits	858,249	907,978	999,595	1,297,817	1,386,822
Pension Trust	-	-	-	27,509	-
Pension Obligation	285,996	199,425	258,258	150,694	150,694
OPEB Unfunded Liability	202,707	177,709	262,758	301,719	306,655
Other Operating Costs	1,592,787	1,303,753	2,143,634	2,223,967	2,364,010
Professional Svcs	537,611	658,408	1,155,100	1,153,494	1,325,781
Capital Outlay	720,755	2,644	96,169	170,000	100,000
Transfer Out	-	-	22,847	691,797	9,797
Total	**$ 6,741,789**	**$ 6,284,789**	**$ 8,140,730**	**$ 10,148,462**	**$ 9,961,768**

Funding Uses

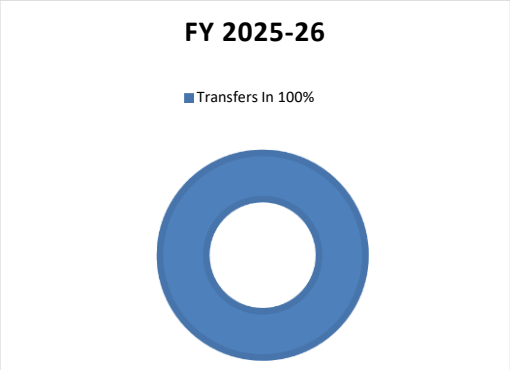


INTERNAL SERVICE FUNDS - FACILITY MAINTENANCE - 6200

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

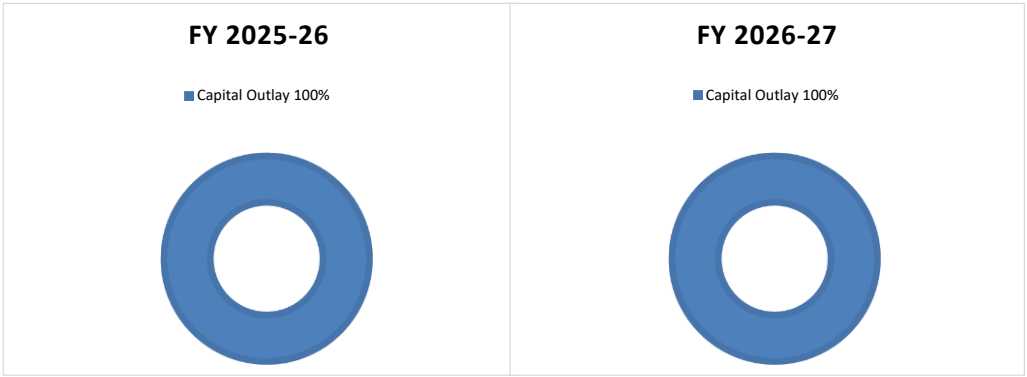
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Investment Revenue	2,652	24,578	18,000	-	-
Transfers In	300,000	-	-	682,000	-
Grant Revenue	-	141,128	3,600	-	-
Total	**$ 302,652**	**$ 165,706**	**$ 21,600**	**$ 682,000**	**$ -**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Professional Svcs	437	343	128	-	-
Capital Outlay	42,190	214,824	351,985	394,250	260,000
Total	**$ 42,627**	**$ 215,167**	**$ 352,113**	**$ 394,250**	**$ 260,000**

Funding Uses

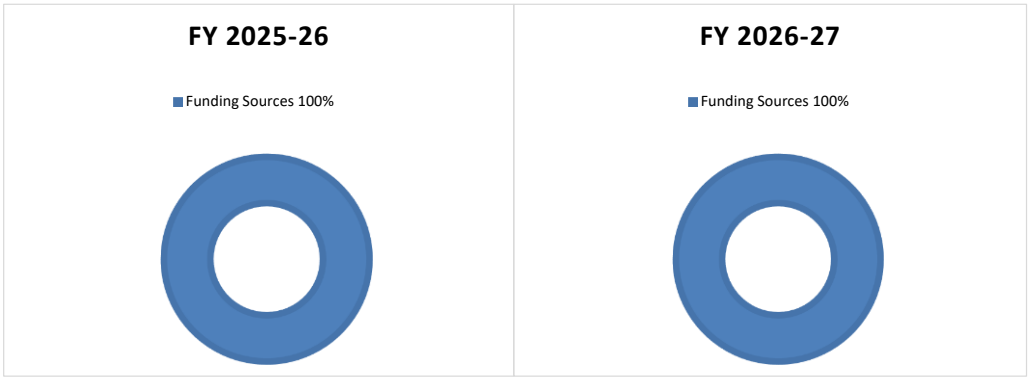


INTERNAL SERVICE FUNDS - TECHNOLOGY FUND - 6300

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

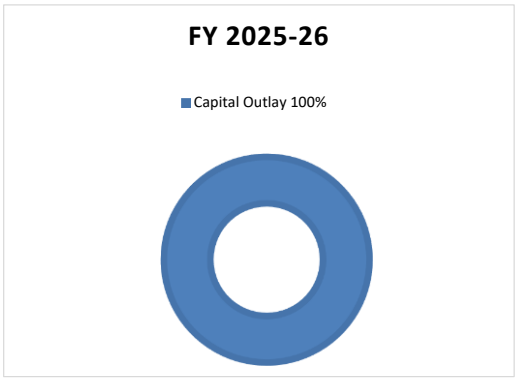
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Fees & Permits	127,939	113,786	106,280	109,469	112,753
Investment Revenue	11,858	72,628	39,000	-	-
Transfer in	297,236	-	-	-	-
Total	**$ 437,033**	**$ 186,413**	**$ 145,280**	**$ 109,469**	**$ 112,753**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Professional Svcs	1,186	980	271	-	-
Capital Outlay	261,291	274,385	1,388,354	95,000	-
Total	**$ 262,477**	**$ 275,365**	**$ 1,388,625**	**$ 95,000**	**$ -**

Funding Uses

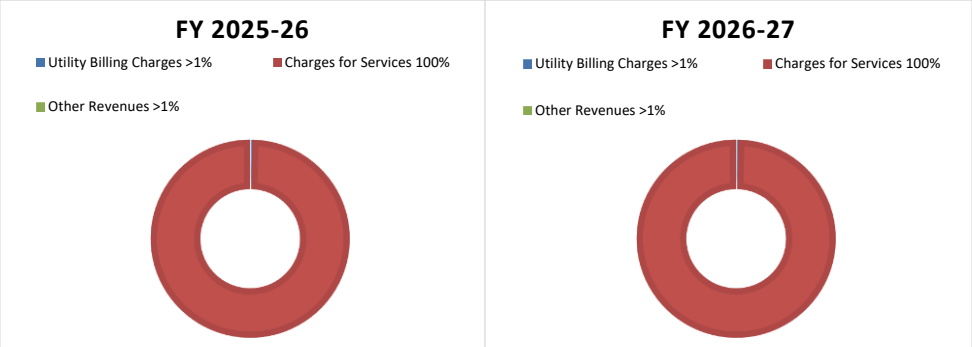


PROPRIETARY FUNDS - WATER OPERATIONS - 7100

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

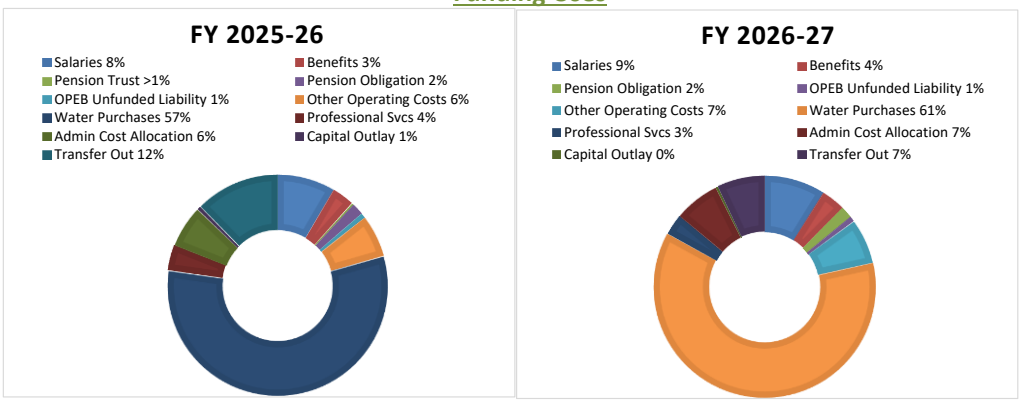
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Intergovernmental	876	3,656	-	-	-
Utility Billing Charges	73,967	74,089	60,000	70,000	70,000
Charges for Services	12,178,356	16,938,169	21,334,000	21,401,530	22,476,401
Investment Revenue	24,343	286,886	206,000	-	-
Other Revenues	129,628	(18,247)	95,300	3,400	3,600
Total	**$ 12,407,170**	**$ 17,284,554**	**$ 21,695,300**	**$ 21,474,930**	**$ 22,550,001**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Salaries	1,491,312	1,370,402	1,382,046	1,771,354	1,823,502
Benefits	124,853	575,302	542,180	672,504	720,714
Pension Trust	-	-	-	65,974	-
Pension Obligation	255,958	270,451	293,772	361,398	361,398
OPEB Unfunded Liability	104,612	198,602	582,497	155,590	158,137
Other Operating Costs	1,002,799	983,599	1,024,160	1,291,873	1,340,632
Water Purchases	9,423,967	10,380,283	12,438,665	11,861,316	12,572,995
Professional Svcs	605,477	440,377	870,278	782,935	627,711
Admin Cost Allocation	1,210,416	1,058,909	1,270,556	1,276,987	1,354,638
Capital Outlay	-	36,939	205,759	107,332	66,854
Transfer Out	226,524	162,155	665,758	2,600,052	1,432,095
Total	**$ 14,445,917**	**$ 15,477,019**	**$ 19,275,671**	**$ 20,947,315**	**$ 20,458,676**

Funding Uses

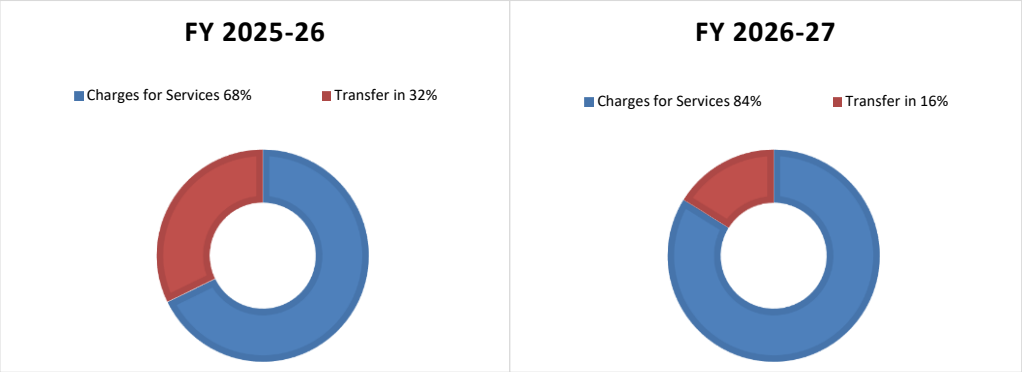


PROPRIETARY FUNDS - WATER CAPITAL REPLACEMENT - 7110

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

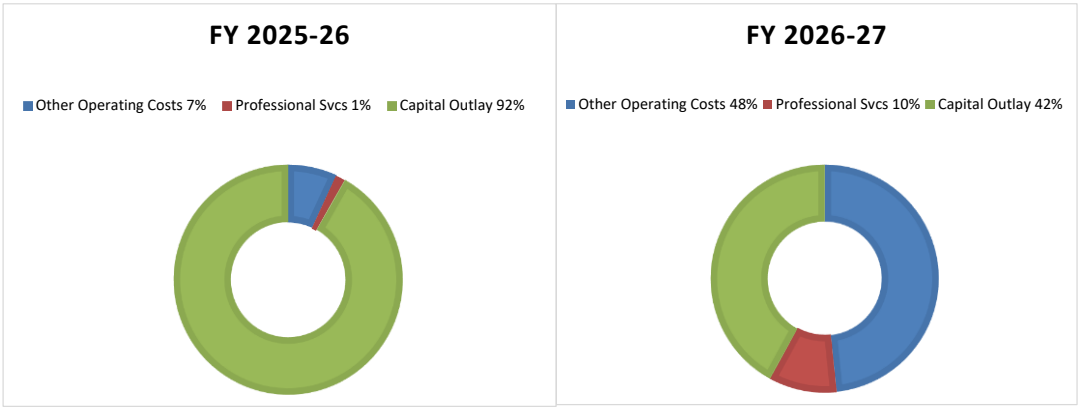
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Charges for Services	234,568	3,214,121	4,300,000	4,300,000	4,300,000
Investment Revenue	60,444	471,336	299,000	-	-
Other revenues	19,802	12,421	13,023	-	-
Transfer in	4,200,000	-	-	2,043,502	828,000
Total	**$ 4,514,814**	**$ 3,697,878**	**$ 4,612,023**	**$ 6,343,502**	**$ 5,128,000**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Other Operating Costs	250,576	303,677	452,104	577,342	599,919
Professional Svcs	44,021	47,703	167,115	114,000	119,000
Capital Outlay	2,436,386	2,564,167	9,865,986	7,688,899	521,519
Total	**$ 2,730,983**	**$ 2,915,546**	**$ 10,485,205**	**$ 8,380,241**	**$ 1,240,438**

Funding Uses

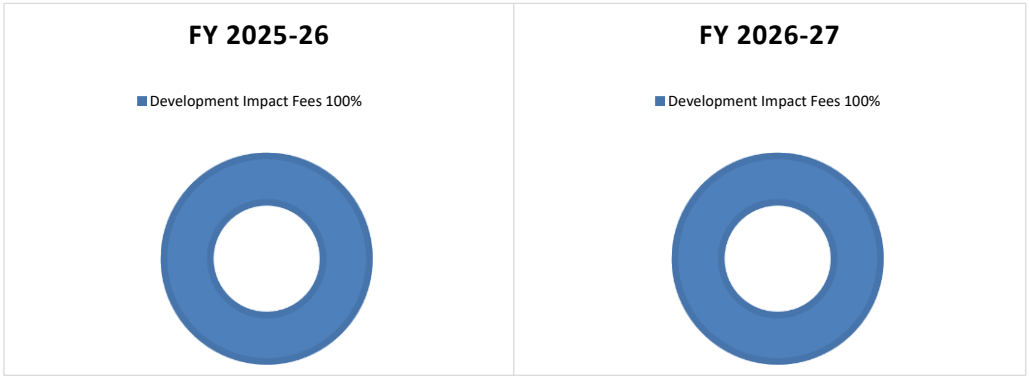


PROPRIETARY FUNDS - WATER NON-OPERATIONS - 7150

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

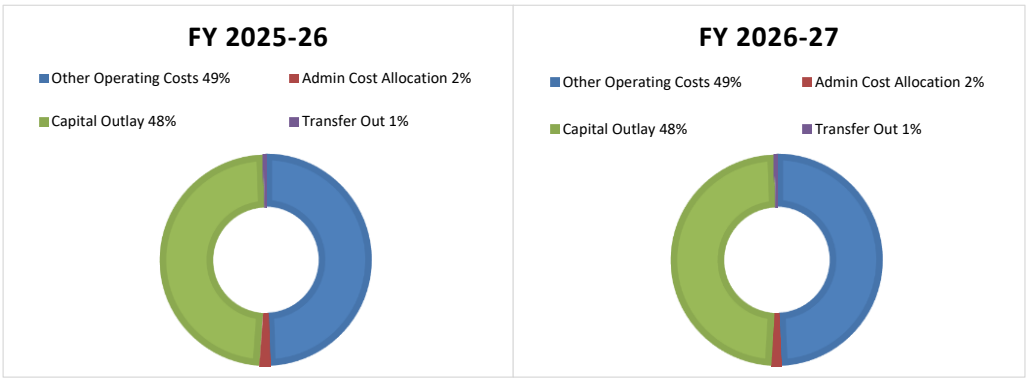
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Development Impact Fees	1,818,570	898,946	725,900	1,505,802	1,165,312
Investment Revenue	83,650	562,260	324,000	-	-
Total	**$ 1,902,220**	**$ 1,461,206**	**$ 1,049,900**	**$ 1,505,802**	**$ 1,165,312**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
OPEB Unfunded Liability	-	-	1,249	-	-
Other Operating Costs	215,874	295,165	508,680	471,000	508,680
Professional Svcs	8,058	7,473	2,245	-	-
Admin Cost Allocation	28,824	27,084	32,497	15,803	16,763
Capital Outlay	10,138	-	3,387,500	460,000	500,000
Transfer Out	-	-	3,728	5,458	6,003
Total	**$ 262,893**	**$ 329,722**	**$ 3,930,922**	**$ 952,261**	**$ 1,031,446**

Funding Uses

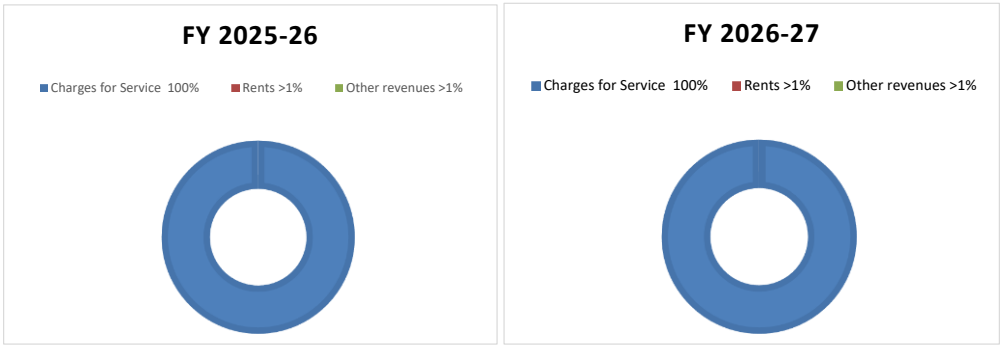


PROPRIETARY FUNDS - WASTEWATER OPERATIONS - 7200

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

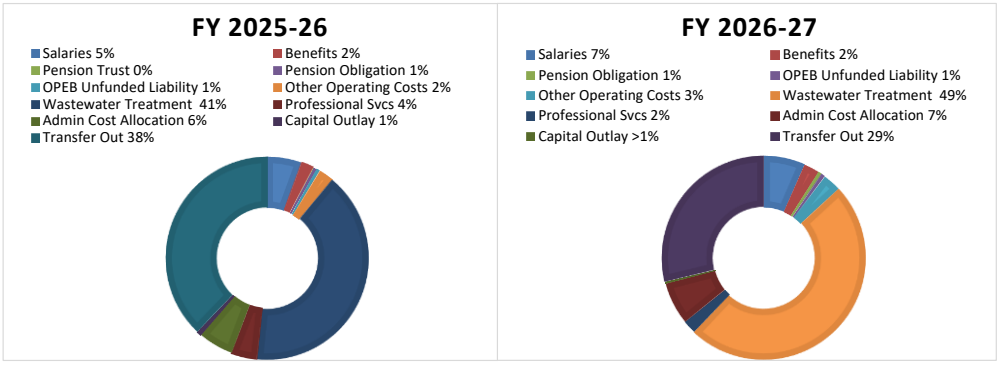
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Charges for Service	10,361,329	15,595,024	18,801,158	19,735,421	20,717,342
Rents	72,270	3,600	4,400	4,400	4,400
Investment Revenue	(82,267)	385,747	339,200	-	-
Other revenues	1,963	2,279	-	950	950
Total	**$ 10,353,295**	**$ 15,986,650**	**$ 19,144,758**	**$ 19,740,771**	**$ 20,722,692**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Salaries	1,198,944	1,180,222	1,264,795	1,319,213	1,378,734
Benefits	172,359	510,939	507,483	481,218	518,891
Pension Trust	0	-	-	23,076	-
Pension Obligation	159,915	139,229	122,586	126,406	126,406
OPEB Unfunded Liability	172,492	167,223	339,760	131,693	133,846
Other Operating Costs	6,091,341	511,947	480,594	568,940	600,776
Wastewater Treatment	3,104,449	7,508,338	14,005,596	9,780,000	10,269,000
Professional Svcs	3,438,132	320,616	1,243,846	975,222	448,780
Admin Cost Allocation	929,424	854,403	1,025,174	1,344,342	1,426,089
Capital Outlay	-	60,504	77,965	192,871	71,297
Transfer Out	173,224	156,336	2,967,229	9,117,359	6,034,895
Total	**$ 15,440,280**	**$ 11,409,758**	**$ 22,035,028**	**$ 24,060,340**	**$ 21,008,714**

Funding Uses

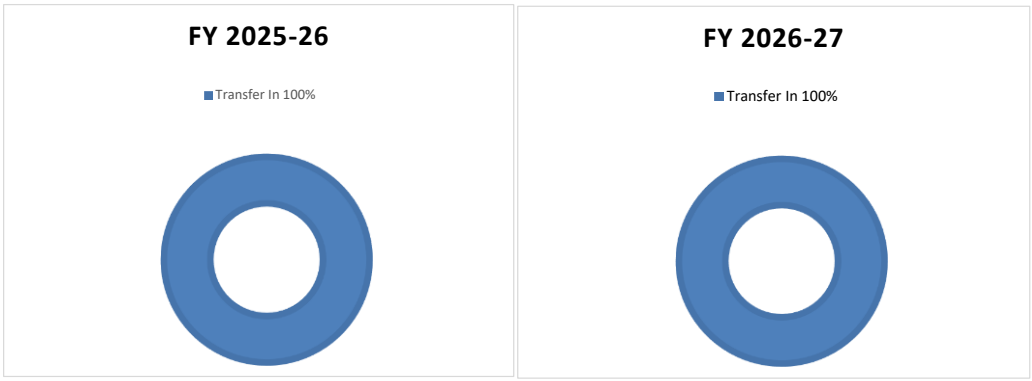


PROPRIETARY FUNDS - WASTEWATER CAPITAL REPLACEMENT - 7210

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

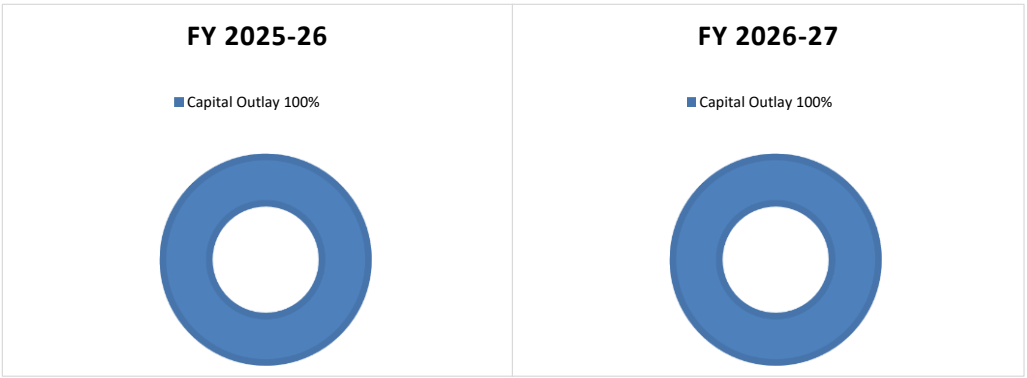
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Investment Revenue	(1,854,632)	148,048	66,000	-	-
Other revenues	228,423	80,600	66,650	-	-
Transfer In	-	-	2,616,591	8,529,341	5,406,786
Total	**$ (1,626,209)**	**$ 228,648**	**$ 2,749,241**	**$ 8,529,341**	**$ 5,406,786**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Other Operating Costs	4,110	3,555	-	-	-
Professional Svcs	2,865	1,610	452	-	-
Capital Outlay	1,579,172	198,981	2,094,860	2,814,250	4,215,000
Total	**$ 1,586,147**	**$ 204,145**	**$ 2,095,312**	**$ 2,814,250**	**$ 4,215,000**

Funding Uses

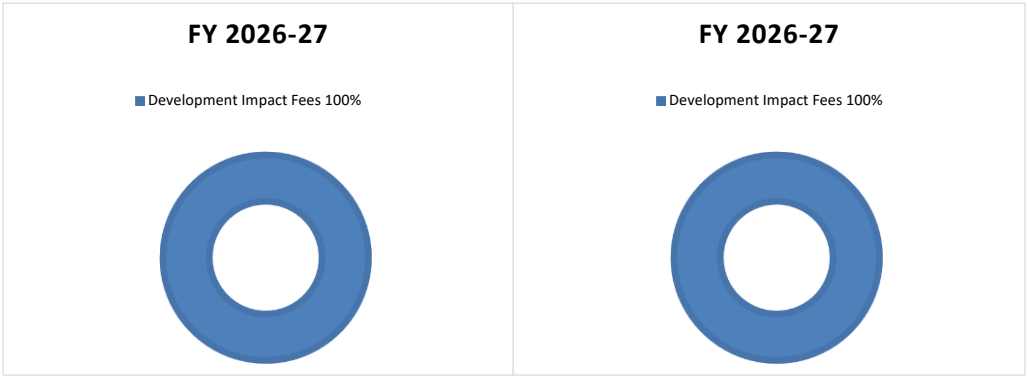


PROPRIETARY FUNDS - WASTEWATER NON-OPERATIONS - 7250

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

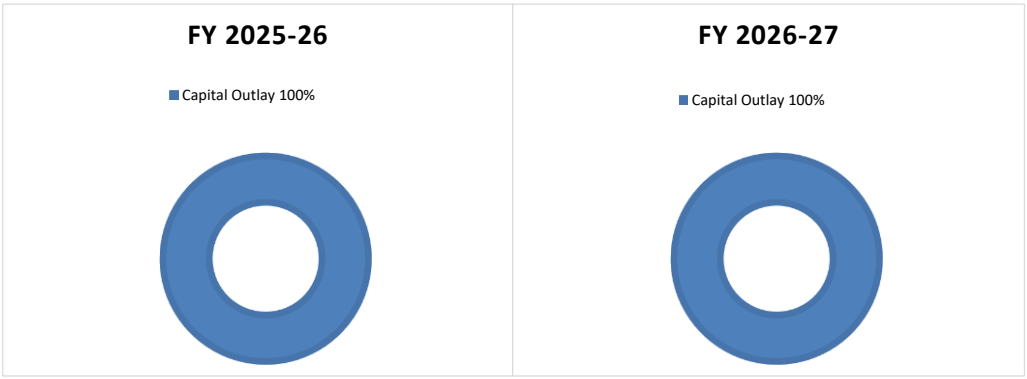
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Development Impact Fees	1,919,383	352,557	700,000	1,537,302	1,228,929
Investment Revenue	(8,275,713)	182,174	124,000	-	-
Project Reimbursement	1,069,019	-	-	-	-
Zone of Benefit	-	900,799	-	-	-
Grant	-	309,115	-	-	-
Total	**$ (5,287,311)**	**$ 1,744,646**	**$ 824,000**	**$ 1,537,302**	**$ 1,228,929**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
OPEB Unfunded Liability	-	-	14,021	-	-
Other Operating Costs	3,902,579	-	899,686	-	-
Professional Svcs	4,369	2,344	-	-	-
Admin Cost Allocation	14,412	303,982	364,739	-	-
Capital Outlay	1,537,976	62,320	2,360,000	630,000	800,000
Total	**$ 5,459,336**	**$ 368,646**	**$ 3,624,425**	**$ 630,000**	**$ 800,000**

Funding Uses

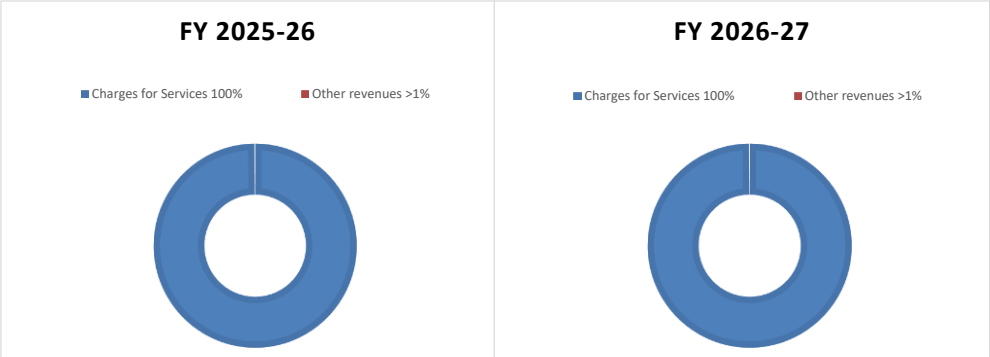


PROPRIETARY FUNDS - SOLID WASTE OPERATIONS - 7300

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

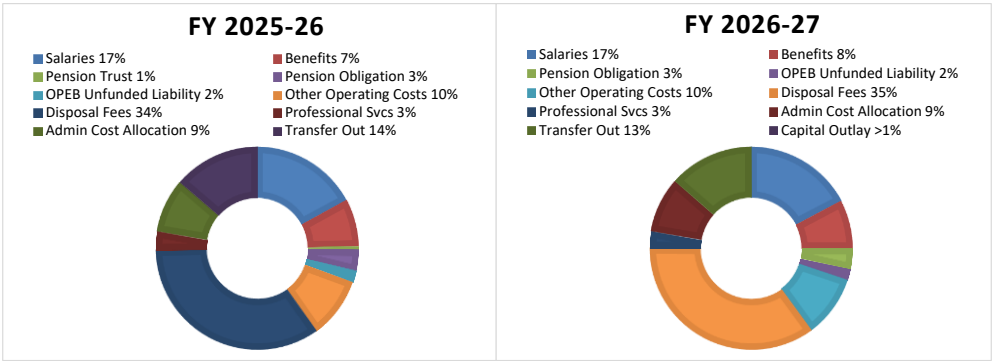
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Intergovernmental	1,601	5,073	-	-	-
Charges for Services	8,049,629	9,455,824	11,259,064	11,951,935	12,549,257
Investment Revenue	55,756	241,624	216,000	-	-
Other revenues	1,544,394	49,500	17,379	14,200	14,200
Grant Revenues	44,863	34,308	6,856	-	-
Total	**$ 9,696,243**	**$ 9,786,329**	**$ 11,499,299**	**$ 11,966,135**	**$ 12,563,457**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Salaries	1,647,774	1,811,124	1,748,355	2,039,537	2,138,962
Benefits	243,886	858,911	811,806	883,155	952,489
Pension Trust	-	-	-	73,400	-
Pension Obligation	286,187	341,622	469,518	402,079	402,079
OPEB Unfunded Liability	261,890	282,061	883,571	224,115	227,782
Other Operating Costs	977,843	999,477	1,165,215	1,149,739	1,221,174
Disposal Fees	2,936,152	3,409,059	3,531,391	4,111,717	4,341,326
Professional Svcs	668,329	253,511	611,221	350,702	326,692
Admin Cost Allocation	770,916	771,150	925,281	1,024,825	1,087,144
Transfer Out	146,574	1,320,301	1,631,948	1,626,794	1,657,210
Capital Outlay	110,395	141,852	84,877	164,018	11,338
Total	**$ 8,049,945**	**$ 10,189,067**	**$ 11,863,183**	**$ 12,050,081**	**$ 12,366,196**

Funding Uses

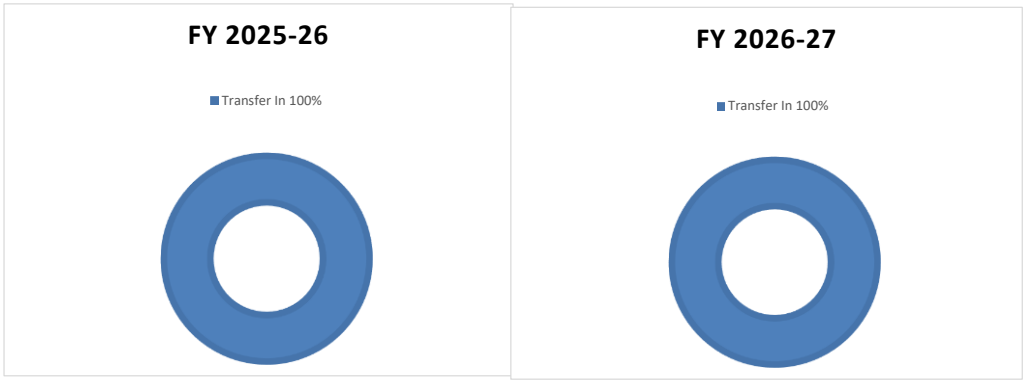


PROPRIETARY FUNDS - SOLID WASTE CAPITAL REPLACEMENT - 7310

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

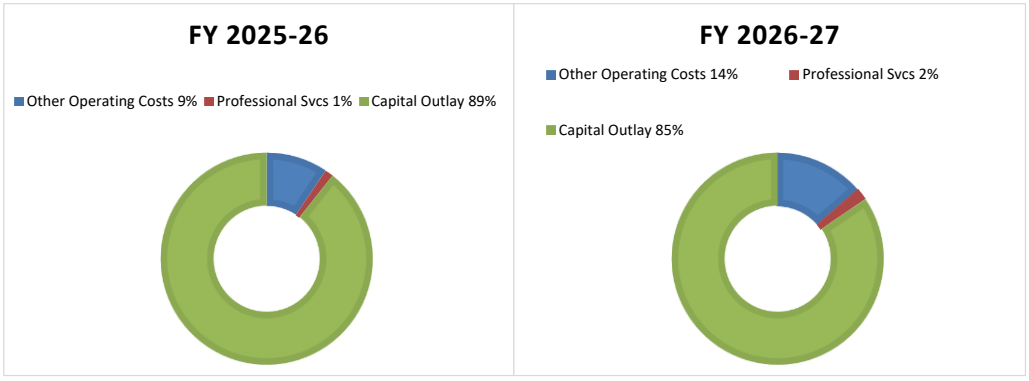
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Investment Revenue	(38,350)	141,622	91,000	-	-
Transfer In	-	1,180,000	1,180,000	1,180,000	1,180,000
Total	**$ (38,350)**	**$ 1,321,622**	**$ 1,271,000**	**$ 1,180,000**	**$ 1,180,000**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Other Operating Costs	118,829	73,359	100,000	145,000	145,000
Professional Svcs	2,187	17,225	15,646	20,000	20,000
Capital Outlay	-	415,668	678,332	1,384,250	900,000
Total	**$ 121,016**	**$ 506,252**	**$ 793,978**	**$ 1,549,250**	**$ 1,065,000**

Funding Uses

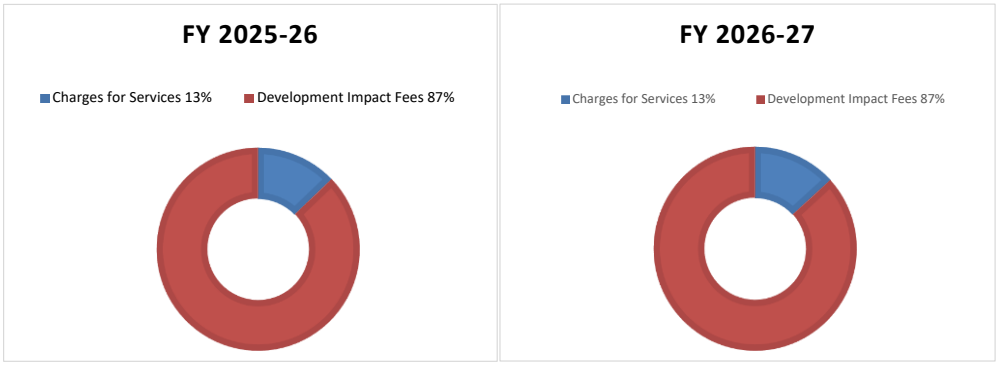


PROPRIETARY FUNDS - SOLID WASTE NON-OPERATIONS - 7350

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

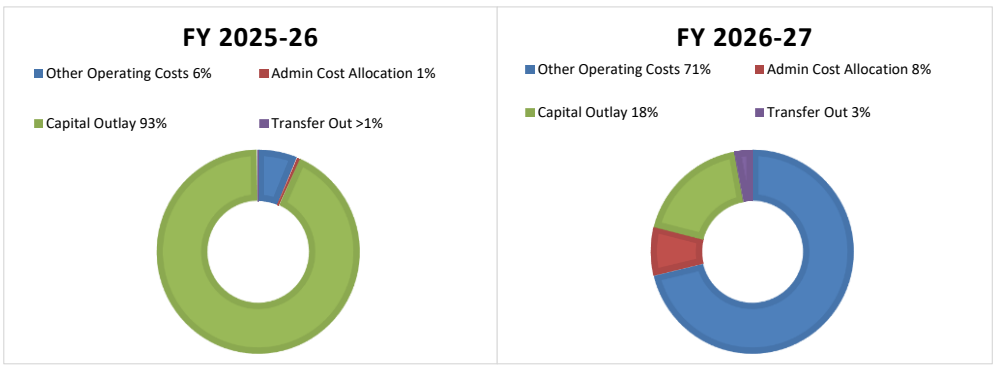
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Charges for Services	48,365	44,285	30,000	45,000	37,230
Development Impact Fees	355,277	285,714	250,000	305,442	244,276
Interfund Loan interest/principal	175,611	174,600	39,000	-	-
Grant	-	-	143,500	-	-
Investment Revenue	9,854	354,204	53,000	-	-
Total	**$ 589,107**	**$ 858,803**	**$ 515,500**	**$ 350,442**	**$ 281,506**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
OPEB Unfunded Liability	-	-	380	-	-
Other Operating Costs	171,086	54,918	7,500	120,000	120,000
Professional Svcs	2,865	2,402	606	-	-
Admin Cost Allocation	7,200	8,231	9,877	12,275	13,022
Capital Outlay	-	1,142,557	1,675,000	1,821,708	30,624
Transfer Out	-	-	2,896	4,485	4,763
Total	**$ 181,151**	**$ 1,208,108**	**$ 1,692,983**	**$ 1,958,468**	**$ 168,409**

Funding Uses

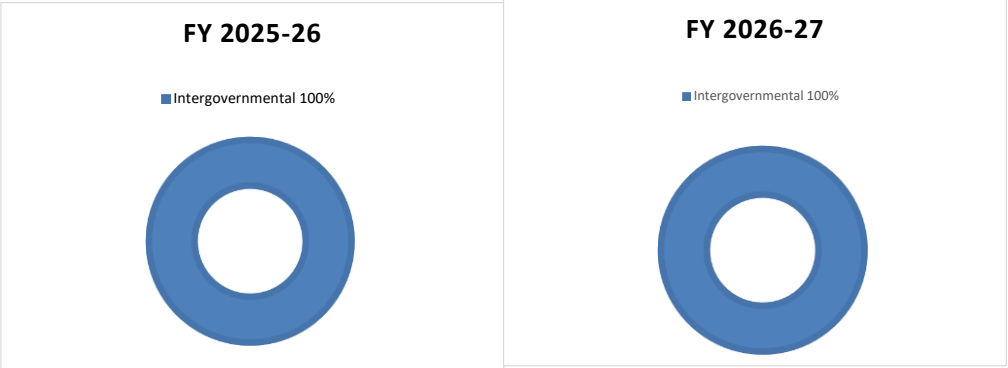


PROPRIETARY FUNDS - TRANSIT OPERATIONS - 7400

An Enterprise fund used to account for transit activity operated by Placer County. Funding comes from Transportation Development Act Funds.

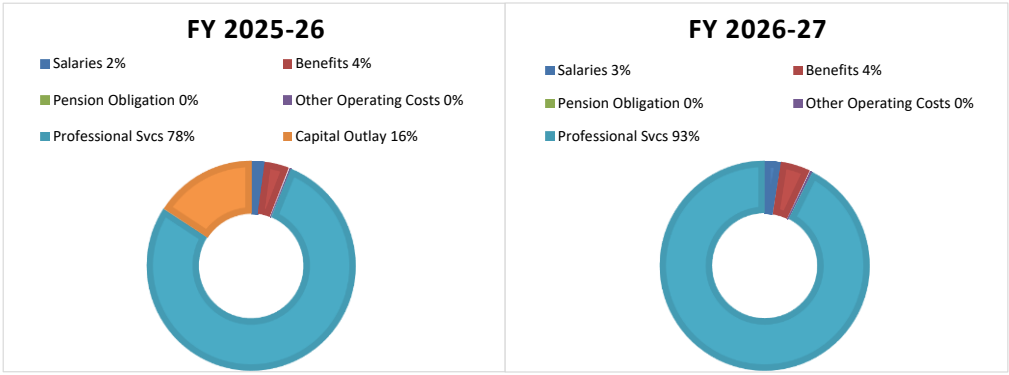
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Intergovernmental	216,871	518,593	594,949	1,184,686	919,132
Investment Revenue	4,994	22,650	19,500	-	-
Total	**$ 221,865**	**$ 541,243**	**$ 614,449**	**$ 1,184,686**	**$ 919,132**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Salaries	11,706	21,379	21,136	24,200	25,031
Benefits	26,594	36,999	40,017	42,321	44,516
Pension Obligation	6,601	113	75	183	183
OPEB Unfunded Liability	3,978	4,150	98	-	-
Other Operating Costs	14,906	4,026	1,000	4,000	4,500
Professional Svcs	439,670	451,251	615,612	892,118	919,132
Admin Cost Allocation	43,224	-	-	-	-
Transfer Out	13,325	-	-	-	-
Capital Outlay	86,290	-	-	180,568	-
Total	**$ 646,293**	**$ 517,918**	**$ 677,938**	**$ 1,143,390**	**$ 993,362**

Funding Uses

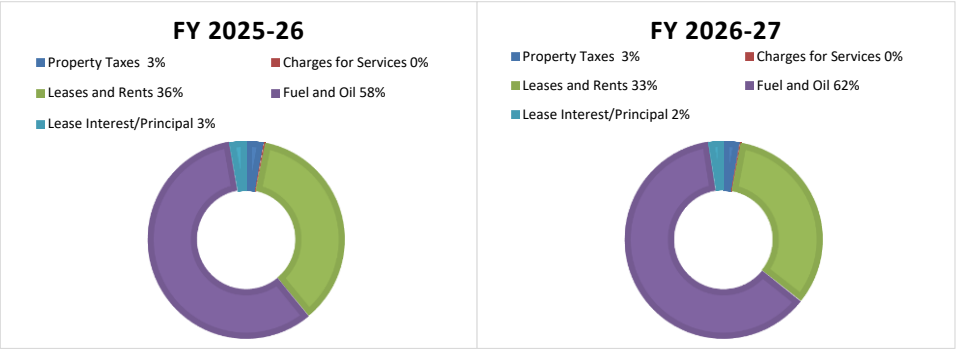


PROPRIETARY FUNDS - AIRPORT OPERATIONS - 7500

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

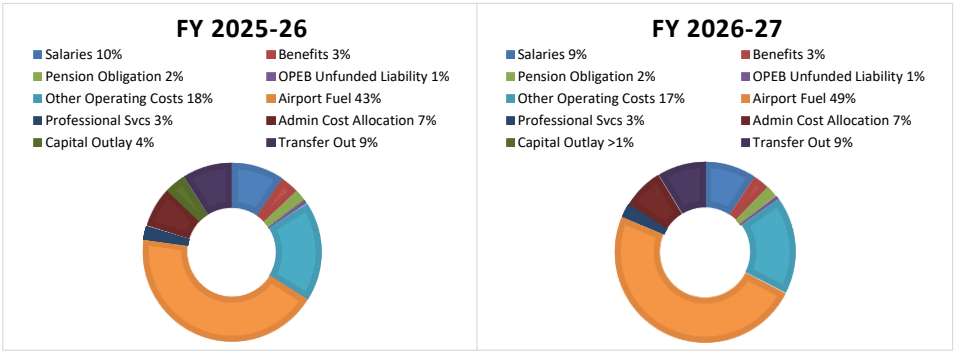
Funding Sources	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Property Taxes	71,209	61,266	60,000	63,000	66,150
Charges for Services	457,546	408,720	7,200	7,000	7,000
Leases and Rents	295,800	300,493	777,316	800,300	824,284
Investment Revenue	5,127	36,982	26,000	-	-
Other Revenues	22,407	44,141	1,030	-	-
Grant Revenue	13,000	34,203	-	-	-
Fuel and Oil	1,358,807	1,252,245	1,079,540	1,295,448	1,554,538
Lease Interest/Principal	84,134	62,264	62,000	62,000	62,000
Total	**$ 2,308,030**	**$ 2,200,314**	**$ 2,013,086**	**$ 2,227,748**	**$ 2,513,972**

Funding Sources



Funding Uses	Actuals FY 2022-23	Actuals FY 2023-24	Projected FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Salaries	153,228	192,780	181,877	236,462	243,213
Benefits	29,548	74,136	61,258	83,704	78,901
Pension Trust			9,948		
Pension Obligation	31,579	36,064	47,486	54,494	54,494
OPEB Unfunded Liability	16,364	18,899	81,375	18,179	18,476
Other Operating Costs	331,204	328,235	388,618	443,173	457,438
Airport Fuel	1,004,092	852,230	750,000	1,068,000	1,281,600
Professional Svcs	75,665	90,160	85,249	61,857	66,462
Admin Cost Allocation	122,484	125,247	172,092	182,532	193,631
Capital Outlay	4,911	5,201	398,992	95,306	612
Transfer Out	307,878	304,335	186,186	221,380	226,837
Total	**$ 2,076,952**	**$ 2,027,288**	**$ 2,363,081**	**$ 2,465,087**	**$ 2,621,664**

Funding Uses



Department Operating Budgets Overview

The Department Operating Budget section contains the operating budget for each of the 10 operational departments and their associated divisions. Each department summary begins with a general overview of the services that department provides, a list of prior year accomplishments and a listing of goals for the biennium budget cycle and how those goals correlate with the Council's strategic priorities. Behind each department summary is an organizational chart along with a detailed listing of each division's costs and funding source.

Each division's expenses are categorized by the following major expenditures:

- Salaries
- Benefits
- Pension Obligation
- OPEB Unfunded Liability
- Other Operating Costs
- Utilities
- Professional Services
- Capital Outlay

Individual division expense budgets will also outline major expenditures unique to their division such as Airport Fuel or Solid Waste disposal fees.



City Council & City Treasurer

Mission

To provide the highest level of service responsive to our community's expectation and to enhance quality of life and economic vitality.

Vision

America's Hometown—A City of Opportunity

Values

Customer Focus - Team Orientation - Innovation & Creativity Integrity - Accountability



Back Row: Mayor Pro Tem Brown, Mayor Andreatta, Councilmember Reedy.
Front Row: Councilmember Eklund, Councilmember Pearl

Department Description

City Council: The City Council consists of five representatives currently elected by district to four-year overlapping terms. Council Members must be residents of the City and the positions of Mayor and Vice Mayor are rotated annually as determined by the Municipal Code. The Mayor conducts the Council meetings and represents the City on ceremonial occasions.

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



Greg Kevin, City Treasurer

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 Fiscal and Investment Oversight Committee (FIOC).

Strategic Priorities

Property Tax Sharing Agreements: Continue review of all the City's Property Tax Sharing Agreements Depending upon the results of the review, identify and consider what options are available to the City.

Revenue Generation Options: Adequately provide for City services and needs in the future.

Better Development Strategies that Supports Sustainable Smart Growth: Review the current 40% open space requirement. Discuss the provision of inclusionary and stand-alone affordable housing.

Airport Action Plan to Generate Growth and Revenue: Continue to develop an overall approach

Downtown Master Plan: Explore options to reduction of heavy truck traffic on Lincoln Blvd

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.

All- American City Designation: Initiate the process that is required for the City to submit and obtain All-American City for 2026.

City's Lighting and Landscape District: Begin early research on the City's Lighting and Landscape District on what would be required on a future update and develop a strategy to move forward in two years.

Municipalization of Electrical Power Options: Staff to monitor current State court cases having a direct impact on the municipalization of electrical power and keep the Council apprised.

CITY COUNCIL / TREASURER

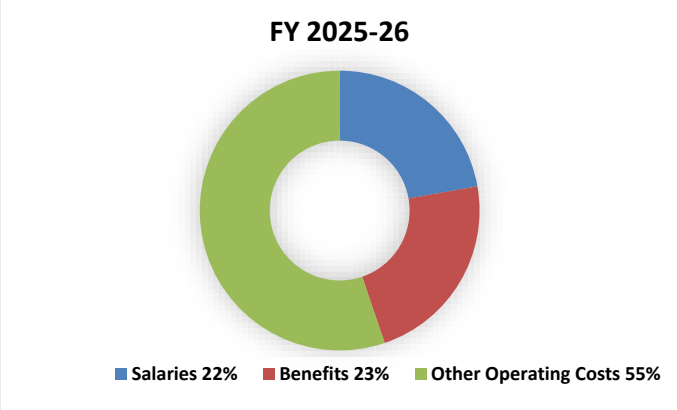
FY 2025/2027 Biennium Budget

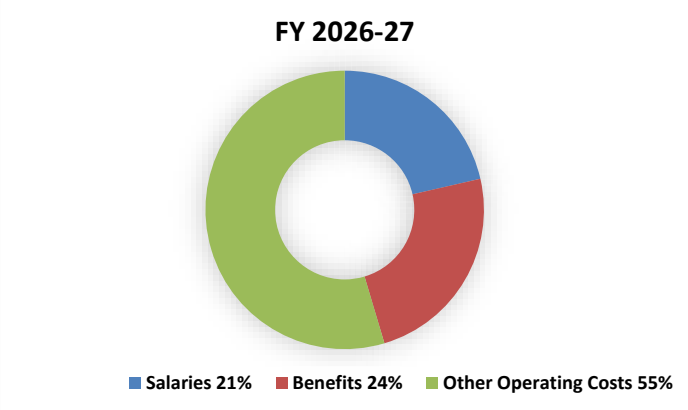
DEPARTMENT BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 48,777	$ 48,026	$ 55,620	$ 40,246	$ 47,760	$ 47,760	21.4%
Benefits	$ 39,654	$ 49,441	$ 52,096	$ 51,887	$ 48,440	$ 53,482	24.0%
Pension Obligation	$ 31,223	$ 33,996	$ 44,724	$ 44,724	$ -	$ -	0.0%
OPEB Unfunded Liability	$ -	$ 7,643	$ 9,678	$ 9,678	$ -	$ -	0.0%
Other Operating Costs	$ 62,261	$ 82,169	$ 96,538	$ 106,903	$ 118,614	$ 121,794	54.6%
Professional Services	$ 20,000	$ 8,465	$ -	$ -	$ -	$ -	0.0%
Capital Outlay	$ 38,841	$ 25,680	$ -	$ -	$ -	$ -	0.0%
Community Programs	$ -	$ -	$ -	$ 405	$ -	$ -	0.0%
TOTALS	**$ 240,755**	**$ 255,420**	**$ 258,656**	**$ 253,843**	**$ 214,814**	**$ 223,036**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 220,742	$ 255,395	$ 258,656	$ 253,843	$ 214,814	$ 223,036	100.0%
#1020 - Standard Allowance	$ 20,000	$ -	$ -	$ -	$ -	$ -	0.0%
#6000 - Internal Services Fund	$ 14	$ 24	$ -	$ -	$ -	$ -	0.0%
TOTALS	**$ 240,755**	**$ 255,420**	**$ 258,656**	**$ 253,843**	**$ 214,814**	**$ 223,036**	**100%**

TOP FIVE EXPENDITURES





City Manager



Sean Scully, City Manager

The City Manager serves as the chief executive officer for the City of Lincoln, responsible for implementing the policy direction of the City Council and ensuring efficient, effective delivery of municipal services. All City departments report to the City Manager, who oversees daily operations and provides leadership to maintain a responsive, transparent, and fiscally responsible organization.

In this role, the City Manager is tasked with aligning the community's priorities with available resources, balancing the delivery of essential services with long-term financial sustainability. The office is also responsible for guiding strategic planning, ensuring performance accountability, and fostering innovation throughout the organization.

Key responsibilities of the City Manager's Office include oversight of citywide personnel management, public information and communications, economic development initiatives, and records management.

The City Manager also serves as Executive Director of both the Lincoln Redevelopment Agency and the Lincoln Public Financing Authority, providing strategic leadership to support community revitalization and capital investment efforts.

2023-24 ACCOMPLISHMENTS

- Conducted a Council workshop to refine and prioritize the Strategic Plan for the City.
- Implemented a Property Tax and GIS tool available to the public to increase awareness of the limited amount of Property Taxes the city receives in comparison to Placer County and the Western Placer Unified School District.
- On going efforts to revitalize and develop the Lincoln Regional Airport including new leases, additional staffing, upgraded maintenance, and infrastructure projects.
- Initial hotel in the City's TOT incentive program which is designed to encourage more commercial growth in support of the needs of the City.
- Approval by LAFCO of Village 5A annexation. This project is projected to bring a significant regional commercial footprint to the City of Lincoln thereby giving Lincoln the ability to attract retail, job producing commercial and vital services for our community.
- Ongoing commitment to rightsizing Public Safety staffing levels which are 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 and limited term Property Tax dollars from Placer County.

- Completion of a unique 3-party agreement between the City, Western Placer Unified School District and Lewis Land Holdings to facilitate and ensure the construction of needed school facilities within the Village 7 and 5 areas of the City. To our knowledge there is not another agency with a similar funding agreement which will ensure the availability for needed school facilities as a result of development within the City.

2025-27 GOALS

- **Property Tax Equity and Fiscal Sustainability** Lead the City's continued review and analysis of all Property Tax Sharing Agreements. Identify and pursue options to improve equity and long-term fiscal sustainability in collaboration with Placer County and regional partners.
- **Revenue Generation and Service Expansion** Explore and evaluate new revenue opportunities to ensure the City can meet future operational and infrastructure needs. This includes assessing potential ballot measures and funding mechanisms to support expanded public safety services, library operations, and City Hall improvements.
- **Strategic Growth and Development Policy** Integrate Council policy discussions into the General Plan update process to support sustainable, smart growth. Areas of focus include evaluating the 40% open space requirement, inclusionary and stand-alone affordable housing policies, and potential revisions to existing specific plans.
- **Airport Action Plan Implementation** Finalize and begin implementation of an Airport Action Plan focused on long-term revenue generation, growth opportunities, and infrastructure enhancements for the Lincoln Regional Airport.
- **Library Services Assessment and Transition** Conduct a comprehensive evaluation of the City's library services and facility needs. Provide recommendations for sustainable service models moving forward.
- **Downtown Specific Plan Grant Completion** Oversee completion of the Downtown Specific Plan update funded through grant dollars, ensuring alignment with community input and Council priorities.
- **All-America City Designation Preparation** Initiate the process for applying for the 2026 All-America City Designation, including community engagement and alignment with the League of California Cities theme and criteria.
- **Strategic Plan Implementation & Organizational Efficiency** Advance the priorities of the 2024–2026 Strategic Plan through cross-departmental coordination, regular progress reporting, and continuous process improvement.

Information Technology



The **Information Technology (IT) department** is pivotal to our organization's success, providing crucial technology solutions and support that enhance operational efficiency and effectiveness. Their responsibilities include managing our technology infrastructure, applications, and systems to ensure these remain secure, reliable, and aligned with our business goals.

A core function involves maintaining hardware, software assets, networks, and communications systems. Security is paramount, with the team implementing protocols, conducting audits, and monitoring emerging threats to safeguard our data and systems from both internal and external challenges.



Additionally, the IT department plays a significant role in fostering innovation and refining business processes, persistently evaluating novel technologies and collaborating with other departments to streamline workflows and enhance overall outcomes.

The **Geographic Information Systems (GIS) division** is crucial in supporting city services and informed decision-making. It manages spatial data, including planning, zoning, and utility network information, ensuring this data is precise, current, and accessible to city departments.

The division creates custom applications and maps and supplies data collection tools that support various city initiatives such as emergency response, public safety, and infrastructure planning. Furthermore, GIS bolsters economic development by offering insightful spatial data to businesses and developers, aiding community growth and job creation.



It also boosts citizen engagement by providing access to spatial data and creating interactive mapping applications, which encourage public interaction and feedback on local matters.

In summary, the IT and GIS departments are integral to our organization, ensuring our technology infrastructure supports our objectives while driving innovation and process enhancements across sectors.

2023-25 ACCOMPLISHMENTS

In addition to providing superior services to both internal and external customers the Information Technology/Geographic Information Services department has been leading and/or implementing extensive projects city-wide. Here are a few examples:

- Completed financials implementation with Tyler Technologies ERP
- Developed and launched a solid waste routing, pick up and administration software
- Went live with a new parcel lookup tool that explains how property taxes are apportioned
- Enhanced cybersecurity awareness through citywide training and education
- Upgraded physical security at various facilities
- Security upgrades to critical infrastructure
- Implemented City Works, a software solution that helps Public Works manage/maintain assets and track work orders.
- Assumed responsibility for providing after-hours technical support.
- Automated fee calculations for building permits, reducing staff time and error.

2023-2024 BY THE NUMBERS

All numbers are calculated using the calendar year.

Information Technology

- 4 Staff providing 24/7/365 support citywide
- 2 new positions approved and not yet filled
- 2023 – 2351 Support Tickets
- 2024 – 3486 Support Tickets

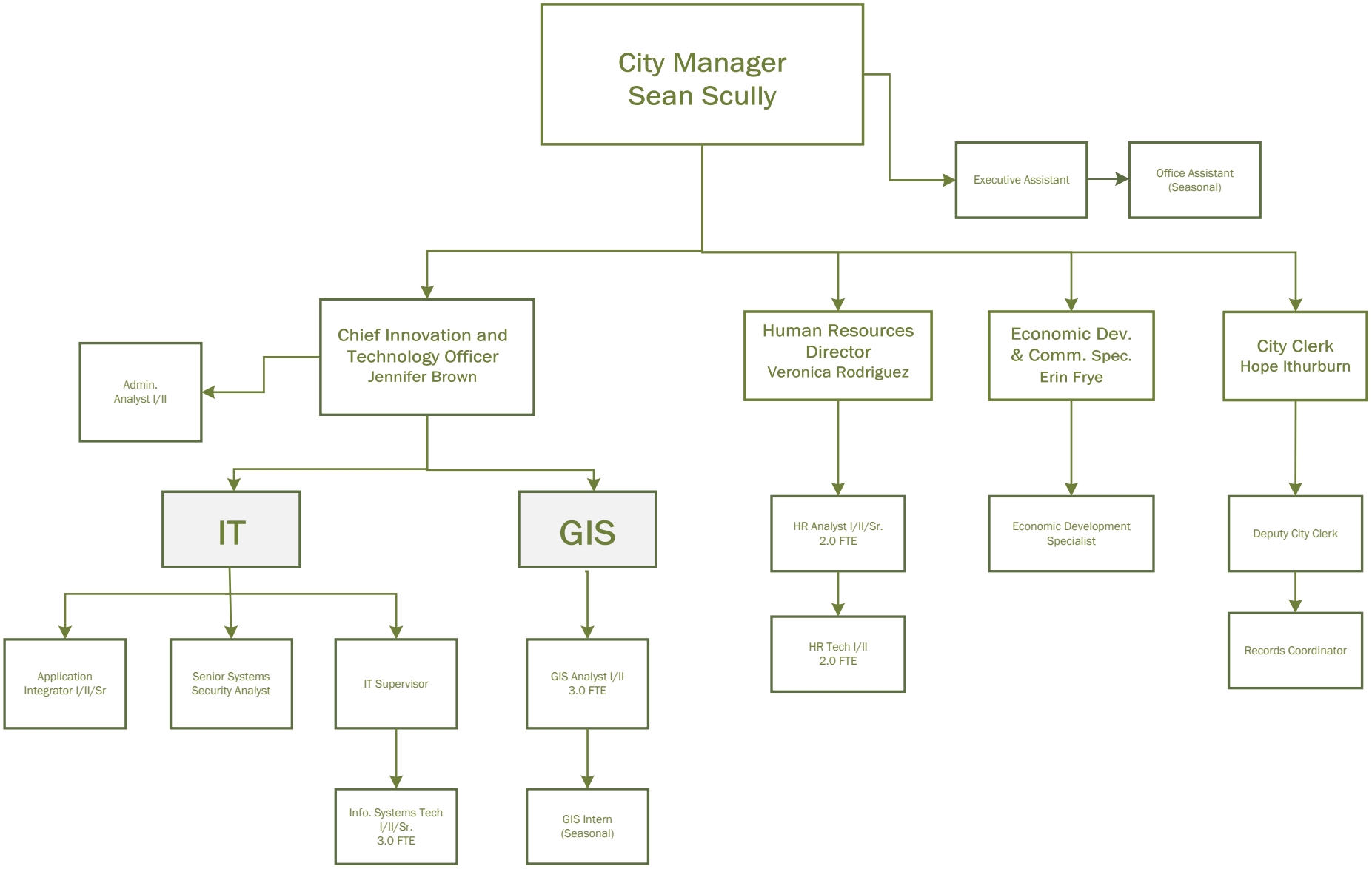
Geographic Information Systems

- 3 Staff/1 Consultant
- 2023 – 1030 GIS Tickets
- 2024 – 1088 GIS Tickets

2025-27 GOALS

As the Information Technology Department expands and adapts, there is ongoing potential for enhancements and increased efficiency across all sectors of the City. Through innovative approaches and collaboration with other departments, we can streamline business processes and ultimately deliver high-quality services to our residents and local businesses in the most efficient manner.

- Continue to provide stellar service for both internal and external customers
- Complete the second phase of the Tyler Munis ERP software configuration and implementation, focusing on Utility Billing
- Initiate the third phase of Tyler Munis ERP implementation, incorporating Payroll and HR modules
- Deploy the City's recently implemented electronic content management system (Laserfiche) with a publicly accessible searchable portal for easier staff access
- Replace 130 desktops and laptops to ensure compliance with Windows 11 standards
- Transition from reliance on Rocklin for backend server support for dispatch by integrating full support for the Police Department in-house
- Introduce the AMI public portal, enabling residents to monitor water usage down to one-gallon increments
- Continue to enhance and fortify cyber security measures
- Expand public communication efforts, enhance our social media presence, and increase transparency for residents and businesses


City Manager
Sean Scully
Executive Assistant
Office Assistant
(Seasonal)
Chief Innovation and
Technology Officer
Jennifer Brown
Admin.
Analyst I/II
Human Resources
Director
Veronica Rodriguez
Economic Dev.
& Comm. Spec.
Erin Frye
City Clerk
Hope Ithurburn
IT
GIS
HR Analyst I/II/Sr.
2.0 FTE
HR Tech I/II
2.0 FTE
Economic Development
Specialist
Deputy City Clerk
Records Coordinator
Application
Integrator I/II/Sr
Senior Systems
Security Analyst
IT Supervisor
Info. Systems Tech
I/II/Sr.
3.0 FTE
GIS Analyst I/II
3.0 FTE
GIS Intern
(Seasonal)

CITY MANAGER'S OFFICE

FY 2025-2027 Biennium Budget

AUTHORIZED POSITION INFORMATION

DIVISION	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
ADMINISTRATION	2.00	2.50	2.50	2.50	2.50
HUMAN RESOURCES	3.00	3.00	4.00	5.00	5.00
ECONOMIC DEVELOPMENT	1.00	1.00	1.00	2.00	2.00
CITY CLERK	2.00	2.00	2.00	3.00	3.00
INFORMATION TECHNOLOGY / GIS	7.00	8.00	11.00	11.50	11.50
TOTALS	**15.00**	**16.50**	**20.50**	**24.00**	**24.00**

DEPARTMENT BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
ADMINISTRATION	$ 455,384	$ 616,115	$ 1,422,601	$ 1,390,252	$ 670,697	$ 548,204	8.4%
HUMAN RESOURCES	$ 634,714	$ 693,827	$ 850,676	$ 723,093	$ 988,014	$ 1,063,014	16.3%
ECONOMIC DEVELOPMENT	$ 64,824	$ 174,986	$ 811,106	$ 770,867	$ 483,711	$ 495,002	7.6%
CITY CLERK	$ 535,702	$ 471,046	$ 717,002	$ 532,133	$ 537,258	$ 633,983	9.7%
PUBLIC INFORMATION	$ 2,004	$ 2,191	$ 18,200	$ 6,700	$ 45,000	$ 45,000	0.7%
INFORMATION TECHNOLOGY / GIS	$ 2,029,636	$ 1,885,802	$ 3,852,103	$ 3,325,590	$ 3,574,543	$ 3,743,536	57.3%
TOTALS	**$ 3,722,264**	**$ 3,843,967**	**$ 7,671,688**	**$ 6,748,635**	**$ 6,299,223**	**$ 6,528,739**	**100%**

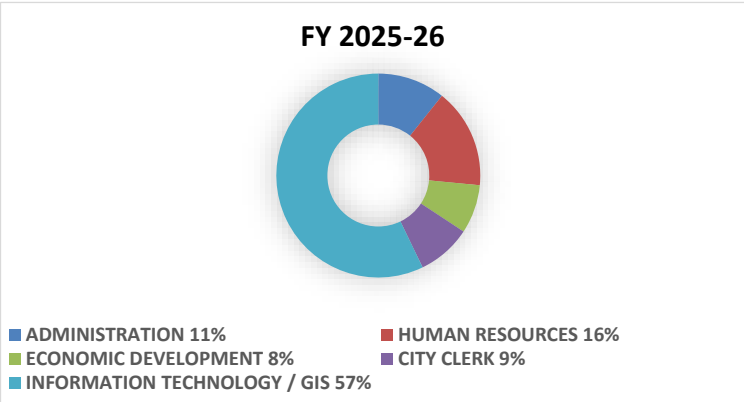
EXPENDITURE CATEGORIES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 1,649,247	$ 1,933,114	$ 2,453,724	$ 2,105,160	$ 2,730,585	$ 2,829,595	43.3%
Benefits	$ 426,854	$ 486,278	$ 706,079	$ 536,265	$ 690,502	$ 740,616	11.3%
Pension Obligation	$ 67,134	$ 36,816	$ 48,660	$ 3,732	$ 9,904	$ 9,904	0.2%
OPEB Unfunded Liability	$ 106,319	$ 114,650	$ 164,525	$ 164,525	$ 180,842	$ 183,487	2.8%
Other Operating Costs	$ 900,119	$ 737,040	$ 2,301,898	$ 2,170,061	$ 1,736,180	$ 1,882,914	28.8%
Lease Expense	$ 161,918	$ -	$ -	$ -	$ -	$ -	0.0%
Professional Services	$ 382,509	$ 532,135	$ 1,995,874	$ 1,641,295	$ 936,413	$ 867,426	13.3%
Community Programs	$ 28,163	$ 3,934	$ 928	$ 116,750	$ 5,000	$ 5,000	0.1%
Capital Outlay	$ -	$ -	$ -	$ 10,847	$ 9,797	$ 9,797	0.2%
TOTALS	**$ 3,722,264**	**$ 3,843,967**	**$ 7,671,688**	**$ 6,748,635**	**$ 6,299,223**	**$ 6,528,739**	**100%**

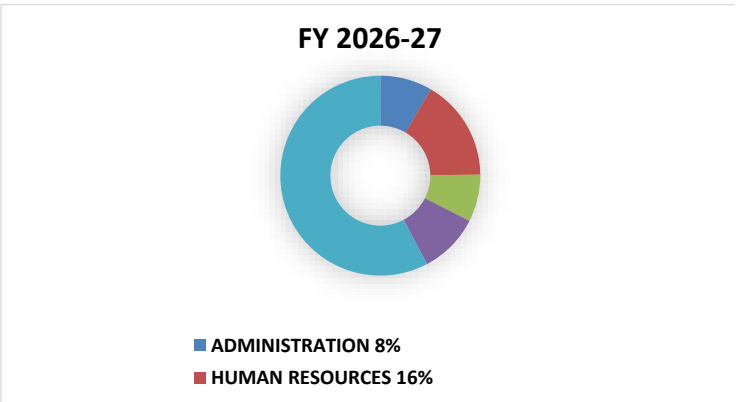
CITY MANAGER'S OFFICE

FY 2025-2027 Biennium Budget

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 206,333	$ 375,026	$ 694,261	$ 653,515	$ 638,929	$ 510,800	7.8%
#1010 - Property Safety Tax Share	$ 3,244	$ -	$ -	$ -	$ -	$ -	0.0%
#1020 - Standard Allowance	$ 20,171	$ 24,750	$ 1,451,970	$ 1,372,998	$ -	$ -	0.0%
#2210 - Street Fund-Gas Tax	$ -	$ -	$ 1,800	$ 1,800	$ 3,001	$ 3,146	0.0%
#2230 - Street Fund	$ 53,476	$ 41,415	$ 79,307	$ 68,501	$ 70,017	$ 70,817	1.1%
#2480 - Development Svcs Fund	$ 206,717	$ 255,215	$ 271,983	$ 227,156	$ 547,511	$ 534,994	8.2%
#2490 - CDBG - CV	$ 602	$ -	$ -	$ -	$ -	$ -	0.0%
#2610 - CDBG Grants	$ -	$ 5,791	$ 6,192	$ 6,192	$ 6,192	$ 6,192	0.1%
#2640 - Cal Home Grants	$ 2,420	$ 2,660	$ 3,492	$ 3,492	$ 3,492	$ 3,492	0.1%
#2670 - HOME Grants	$ 4,290	$ 5,637	$ 6,192	$ 6,192	$ 6,192	$ 6,192	0.1%
#2700-2732 - Landscape & Lighting	$ -	$ 2,500	$ 30,925	$ 17,800	$ -	$ -	0.0%
#2760 - CFD2004-2	$ -	$ -	$ -	$ -	$ 236	$ 247	0.0%
#2770 - Benefit Assessment District	$ -	$ -	$ -	$ -	$ 397	$ 416	0.0%
#2870 - CFD Maint. Citywide	$ -	$ -	$ 1,100	$ 1,100	$ 3,098	$ 3,187	0.1%
#6000 - Internal Service Fund	$ 2,902,590	$ 2,802,272	$ 4,609,827	$ 3,909,736	$ 4,416,499	$ 4,805,967	73.6%
#7100 - Water Fund	$ 142,884	$ 152,429	$ 228,003	$ 217,263	$ 263,569	$ 278,822	4.3%
#7200 - Wastewater Fund	$ 125,654	$ 133,435	$ 187,202	$ 164,022	$ 208,641	$ 204,216	3.1%
#7300 - Solid Waste Fund	$ 53,883	$ 42,001	$ 97,834	$ 97,268	$ 128,795	$ 97,469	1.5%
#7500 - Airport	$ -	$ 838	$ 1,600	$ 1,600	$ 2,654	$ 2,782	0.0%
TOTALS	**$ 3,722,264**	**$ 3,843,967**	**$ 7,671,688**	**$ 6,748,635**	**$ 6,299,223**	**$ 6,528,739**	**100%**

TOP FIVE EXPENDITURES





CITY MANAGER'S OFFICE

ADMINISTRATION

FY 2025-2027 Biennium Budget

POSITION INFORMATION

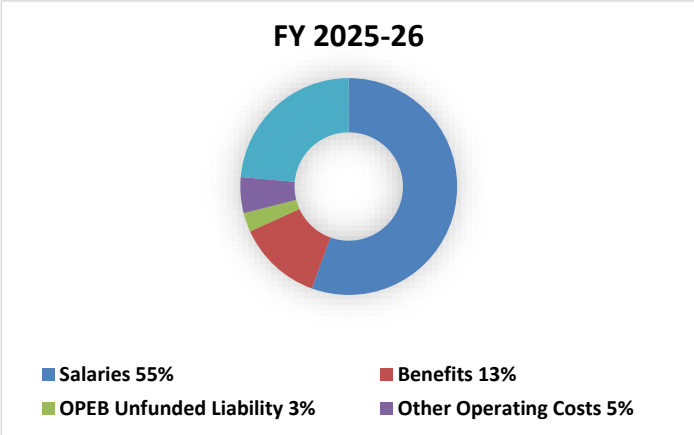
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
City Manager	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Seasonal Office Assistant	-	0.50	0.50	0.50	0.50
TOTALS	**2.00**	**2.50**	**2.50**	**2.50**	**2.50**

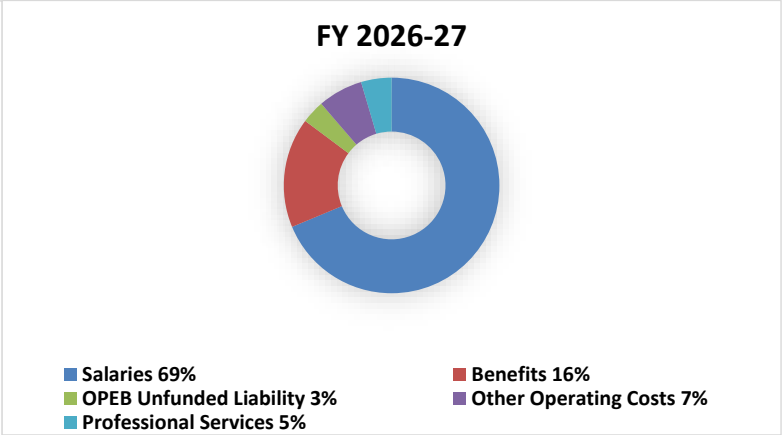
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 322,993	$ 362,538	$ 394,873	$ 403,771	$ 371,645	$ 375,850	68.6%
Benefits	$ 70,339	$ 84,839	$ 102,003	$ 103,632	$ 84,899	$ 90,151	16.4%
Pension Obligation	$ 942	$ 564	$ 781	$ 1,906	$ 1,297	$ 1,297	0.2%
OPEB Unfunded Liability	$ 15,184	$ 15,287	$ 29,034	$ 29,034	$ 19,036	$ 19,036	3.5%
Other Operating Costs	$ 15,502	$ 34,648	$ 140,910	$ 142,835	$ 35,820	$ 36,870	6.7%
Professional Services	$ 12,423	$ 118,240	$ 755,000	$ 599,824	$ 158,000	$ 25,000	4.6%
Community Programs	$ 18,000	$ -	$ -	$ 109,250	$ -	$ -	0.0%
TOTALS	**$ 455,384**	**$ 616,115**	**$ 1,422,601**	**$ 1,390,252**	**$ 670,697**	**$ 548,204**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 23,655	$ 104,518	$ 120,000	$ 121,808	$ 153,000	$ 20,000	3.6%
#1020 - Standard Allowance	$ 18,000	$ 24,750	$ 704,300	$ 685,328	$ -	$ -	0.0%
#2370 - ARPA Federal Assistance	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
#5400 - Capital Improvements	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
#6000 - Internal Service Fund	$ 413,729	$ 486,847	$ 598,301	$ 583,116	$ 517,697	$ 528,204	96.4%
TOTALS	**$ 455,384**	**$ 616,115**	**$ 1,422,601**	**$ 1,390,252**	**$ 670,697**	**$ 548,204**	**100%**

TOP FIVE EXPENDITURES





CITY MANAGER'S OFFICE

HUMAN RESOURCES

FY 2025-2027 Biennium Budget

POSITION INFORMATION

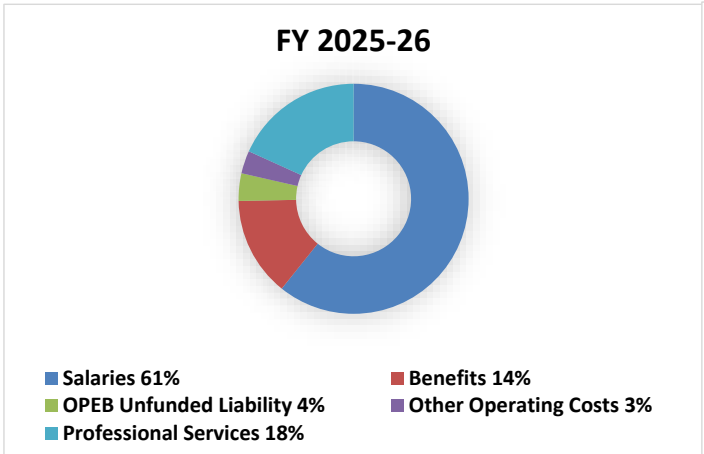
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Human Resources Director	1.00	1.00	1.00	1.00	1.00
Sr HR Administrative Analyst	1.00	1.00	1.00	2.00	2.00
HR Analyst I / II	1.00	1.00	1.00	-	-
HR Tech	-	-	1.00	2.00	2.00
TOTALS	**3.00**	**3.00**	**4.00**	**5.00**	**5.00**

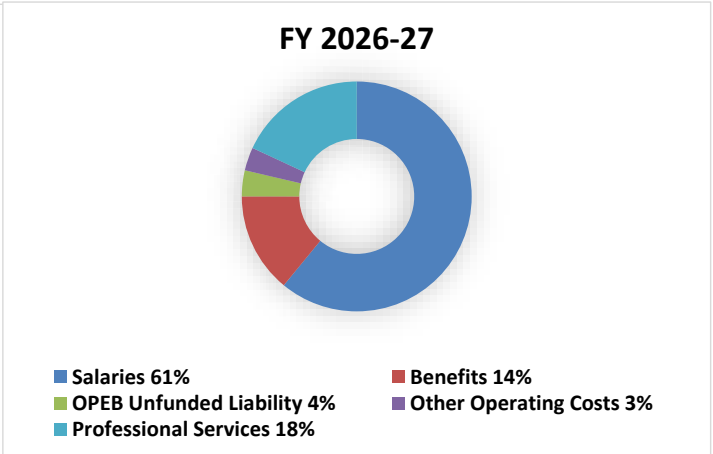
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 364,983	$ 403,079	$ 484,179	$ 429,348	$ 598,177	$ 645,937	60.8%
Benefits	$ 109,435	$ 100,472	$ 134,218	$ 76,354	$ 137,560	$ 149,039	14.0%
Pension Obligation	$ 1,654	$ 1,692	$ 1,125	$ -	$ 3,131	$ 3,131	0.3%
OPEB Unfunded Liability	$ 22,776	$ 22,930	$ 29,034	$ 29,034	$ 38,072	$ 38,695	3.6%
Other Operating Costs	$ 15,554	$ 15,741	$ 25,670	$ 20,357	$ 31,544	$ 34,669	3.3%
Professional Services	$ 120,313	$ 149,913	$ 176,450	$ 168,000	$ 179,530	$ 191,543	18.0%
TOTALS	**$ 634,714**	**$ 693,827**	**$ 850,676**	**$ 723,093**	**$ 988,014**	**$ 1,063,014**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 61,898	$ 38,033	$ 48,000	$ 49,611	$ 34,900	$ 39,380	3.7%
#1010 - Property Safety Tax Share	$ 3,244	$ -	$ -	$ -	$ -	$ -	0.0%
#1020 - Standard Allowance	$ 2,171	$ -	$ -	$ -	$ -	$ -	0.0%
#6000 - Internal Service Fund	$ 567,402	$ 655,794	$ 802,676	$ 673,482	$ 953,114	$ 1,023,634	96.3%
TOTALS	**$ 634,714**	**$ 693,827**	**$ 850,676**	**$ 723,093**	**$ 988,014**	**$ 1,063,014**	**100%**

TOP FIVE EXPENDITURES





CITY MANAGER'S OFFICE

ECONOMIC DEVELOPMENT

FY 2025-2027 Biennium Budget

POSITION INFORMATION

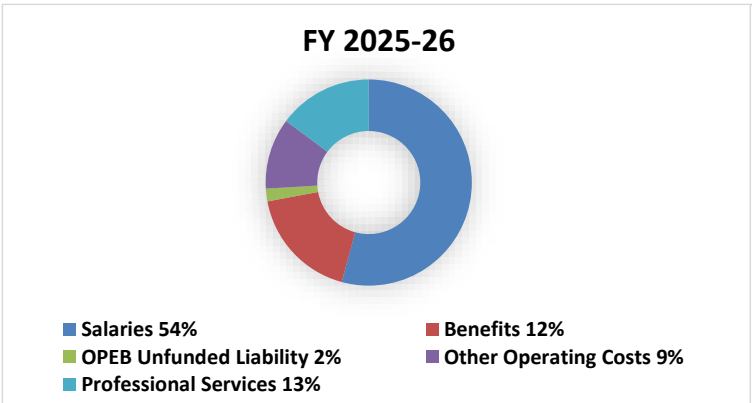
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Economic Development Manager	1.00	1.00	1.00	1.00	1.00
Economic Development Specialist	-	-	-	1.00	1.00
TOTALS	**1.00**	**1.00**	**1.00**	**2.00**	**2.00**

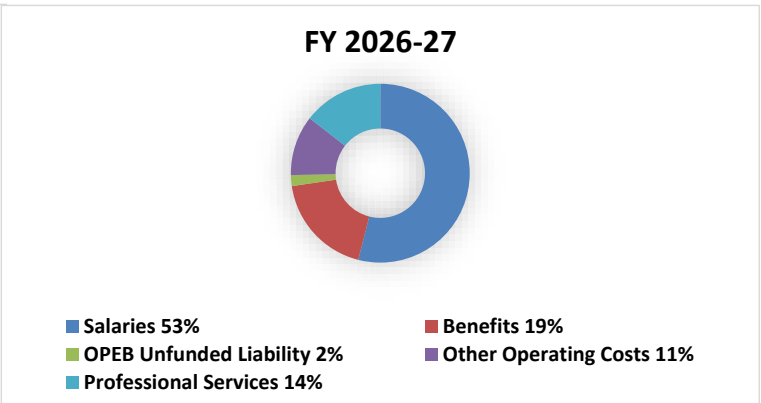
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ -	$ 66,057	$ 159,652	$ 156,579	$ 259,390	$ 264,221	53.4%
Benefits	$ -	$ 20,293	$ 94,652	$ 91,804	$ 85,347	$ 91,651	18.5%
Pension Obligation	$ 712	$ 564	$ 203	$ 203	$ 380	$ 380	0.1%
OPEB Unfunded Liability	$ 7,592	$ 7,643	$ 9,678	$ 9,678	$ 9,518	$ 9,674	2.0%
Other Operating Costs	$ 27,354	$ 27,878	$ 387,117	$ 369,227	$ 53,200	$ 53,200	10.7%
Professional Services	$ 19,003	$ 48,617	$ 158,876	$ 135,876	$ 70,876	$ 70,876	14.3%
Community Programs	$ 10,163	$ 3,934	$ 928	$ 7,500	$ 5,000	$ 5,000	1.0%
TOTALS	**$ 64,824**	**$ 174,986**	**$ 811,106**	**$ 770,867**	**$ 483,711**	**$ 495,002**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 57,512	$ 160,899	$ 417,480	$ 377,214	$ 333,037	$ 336,054	67.9%
#1020 - Standard Allowance	$ -	$ -	$ 332,850	$ 332,850	$ -	$ -	0.0%
#2480 - Development Services	$ -	$ -	$ -	$ -	$ 134,798	$ 143,072	28.9%
#2490 - Professional Services	$ 602	$ -	$ -	$ -	$ -	$ -	0.0%
#2610 - CDBG Grants		$ 5,791	$ 6,192	$ 6,192	$ 6,192	$ 6,192	1.3%
#2640 - Cal Home Grants	$ 2,420	$ 2,660	$ 3,492	$ 3,492	$ 3,492	$ 3,492	0.7%
#2670 - HOME Grants	$ 4,290	$ 5,637	$ 6,192	$ 6,192	$ 6,192	$ 6,192	1.3%
#6000 - Internal Service Fund	$ -	$ -	$ 44,900	$ 44,927	$ -	$ -	0.0%
TOTALS	**$ 64,824**	**$ 174,986**	**$ 811,106**	**$ 770,867**	**$ 483,711**	**$ 495,002**	**100%**

TOP FIVE EXPENDITURES





CITY MANAGER'S OFFICE

CITY CLERK

FY 2025-2027 Biennium Budget

POSITION INFORMATION

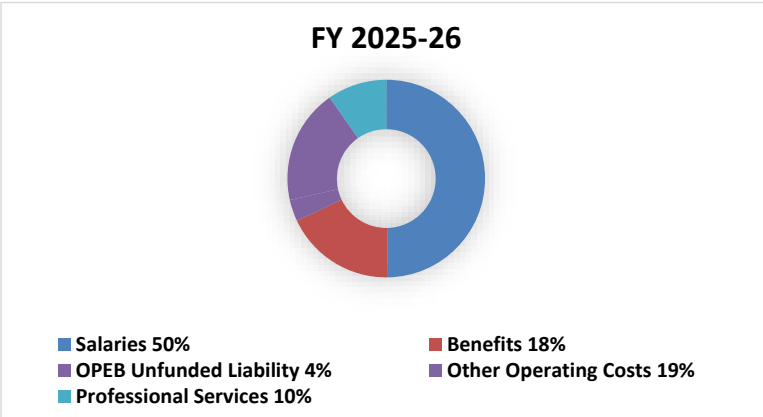
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
Records Coordinator	-	-	-	1.00	1.00
TOTALS	**2.00**	**2.00**	**2.00**	**3.00**	**3.00**

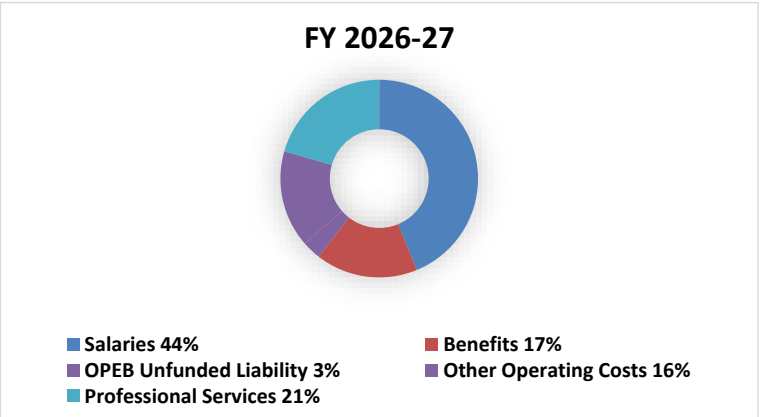
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 265,342	$ 242,089	$ 287,045	$ 188,408	$ 266,525	$ 277,040	43.7%
Benefits	$ 75,364	$ 78,712	$ 83,246	$ 66,869	$ 97,750	$ 105,829	16.7%
Pension Obligation	$ 62,446	$ 33,996	$ 44,927	$ -	$ 1,297	$ 1,297	0.2%
OPEB Unfunded Liability	$ 15,184	$ 15,287	$ 19,356	$ 19,356	$ 19,036	$ 19,347	3.1%
Other Operating Costs	$ 65,448	$ 55,132	$ 97,200	$ 92,500	$ 100,650	$ 100,470	15.8%
Professional Services	$ 51,918	$ 45,830	$ 185,228	$ 165,000	$ 52,000	$ 130,000	20.5%
TOTALS	**$ 535,702**	**$ 471,046**	**$ 717,002**	**$ 532,133**	**$ 537,258**	**$ 633,983**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#6000 - Internal Service Fund	$ 535,702	$ 471,046	$ 717,002	$ 532,133	$ 537,258	$ 633,983	100.0%
TOTALS	**$ 535,702**	**$ 471,046**	**$ 717,002**	**$ 532,133**	**$ 537,258**	**$ 633,983**	**100%**

TOP FIVE EXPENDITURES





CITY MANAGER'S OFFICE

PUBLIC INFORMATION

FY 2025-2027 Biennium Budget

POSITION INFORMATION

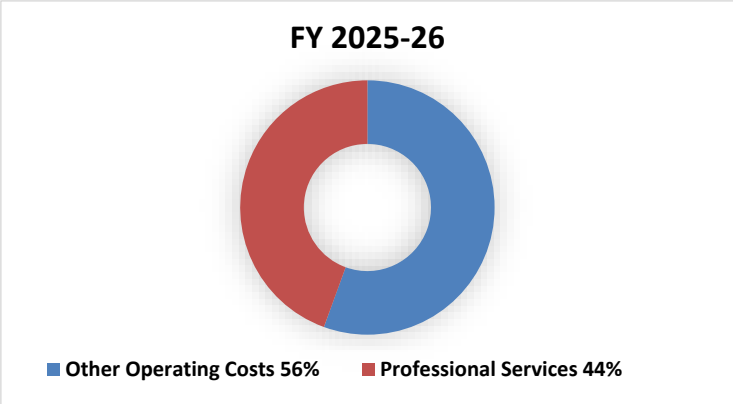
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Administrative Analyst/PIO	-	-	-	-	-
TOTALS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

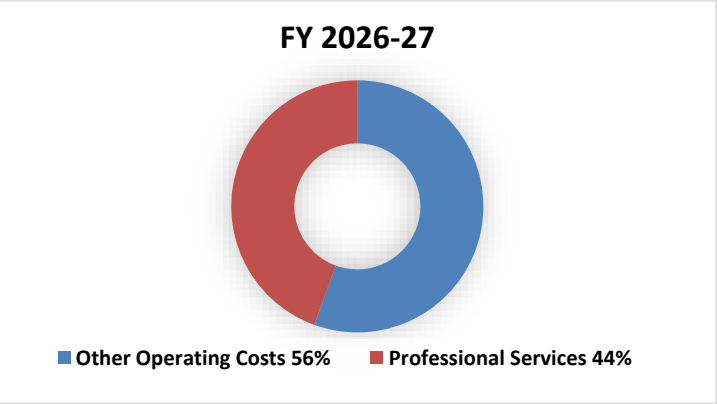
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Other Operating Costs	$ 2,004	$ 2,191	$ 18,200	$ 6,700	$ 25,000	$ 25,000	55.6%
Professional Services	$ -	$ -	$ -	$ -	$ 20,000	$ 20,000	44.4%
TOTALS	**$ 2,004**	**$ 2,191**	**$ 18,200**	**$ 6,700**	**$ 45,000**	**$ 45,000**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#6000 - Internal Service Fund	$ 2,004	$ 2,191	$ 18,200	$ 6,700	$ 45,000	$ 45,000	100.0%
TOTALS	**$ 2,004**	**$ 2,191**	**$ 18,200**	**$ 6,700**	**$ 45,000**	**$ 45,000**	**100%**

TOP EXPENDITURE





CITY MANAGER'S OFFICE

INFORMATION TECHNOLOGY / GIS

FY 2025-2027 Biennium Budget

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Chief Innovation and Technology Officer	1.00	1.00	1.00	1.00	1.00
IT Supervisor	1.00	1.00	1.00	1.00	1.00
GIS Analyst I / II	3.00	3.00	3.00	3.00	3.00
Sr Info Systems Tech	-	1.00	1.00	1.00	1.00
Info Systems Tech I / II	2.00	2.00	2.00	2.00	2.00
Systems Security Analyst I / II	-	-	1.00	1.00	1.00
Application Intergrator I / II	-	-	1.00	1.00	1.00
Admin Analyst I / II	-	-	1.00	1.00	1.00
GIS Intern - Seasonal	-	-	-	0.50	0.50
TOTALS	**7.00**	**8.00**	**11.00**	**11.50**	**11.50**

BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 695,930	$ 859,351	$ 1,127,975	$ 927,054	$ 1,234,848	$ 1,266,547	33.8%
Benefits	$ 171,716	$ 201,962	$ 291,960	$ 197,606	$ 284,946	$ 303,946	8.1%
Pension Obligation	$ 1,380	$ -	$ 1,624	$ 1,623	$ 3,799	$ 3,799	0.1%
OPEB Unfunded Liability	$ 45,583	$ 53,503	$ 77,423	$ 77,423	$ 95,180	$ 96,735	2.6%
Other Operating Costs	$ 774,257	$ 601,451	$ 1,632,801	$ 1,538,442	$ 1,489,966	$ 1,632,705	43.6%
Lease Expense	$ 161,918	$ -	$ -	$ -	$ -	$ -	0.0%
Professional Services	$ 178,852	$ 169,535	$ 720,320	$ 572,595	$ 456,007	$ 430,007	11.5%
Capital Lease	$ -	$ -		$ 10,847	$ 9,797	$ 9,797	0.3%
TOTALS	**$ 2,029,636**	**$ 1,885,802**	**$ 3,852,103**	**$ 3,325,590**	**$ 3,574,543**	**$ 3,743,536**	**100%**

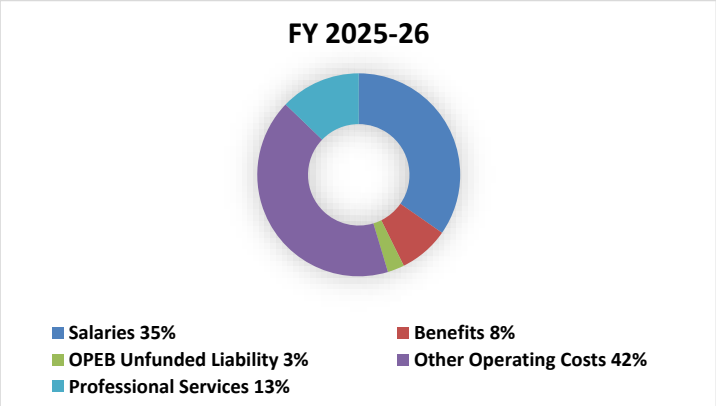
CITY MANAGER'S OFFICE

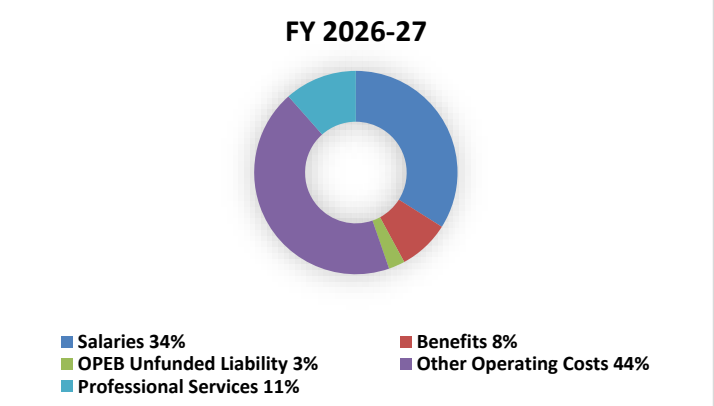
INFORMATION TECHNOLOGY / GIS

FY 2025-2027 Biennium Budget

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 63,268	$ 71,575	$ 108,781	$ 104,882	$ 117,992	$ 115,366	3.1%
#1020 - Standard Allowance	$ -	$ -	$ 414,820	$ 354,820	$ -	$ -	0.0%
#2210 - Street Fund-Gas Tax	$ -	$ -	$ 1,800	$ 1,800	$ 3,001	$ 3,146	0.1%
#2230 - Street Fund	$ 53,476	$ 41,415	$ 79,307	$ 68,501	$ 70,017	$ 70,817	1.9%
#2480 - Development Svcs Fund	$ 206,717	$ 255,215	$ 271,983	$ 227,156	$ 412,713	$ 391,922	10.5%
#2700-2732 - Landscape & Lighting	$ -	$ 2,500	$ 30,925	$ 17,800	$ -	$ -	0.0%
#2760 - CFD2004-2				$ -	$ 236	$ 247	0.0%
#2770 - Benefit Assessment District					$ 397	$ 416	0.0%
#2870 - CFD Maint. Citywide	$ -	$ -	$ 1,100	$ 1,100	$ 3,098	$ 3,187	0.1%
#6000 - Internal Service Fund	$ 1,383,753	$ 1,186,394	$ 2,428,748	$ 2,069,378	$ 2,363,430	$ 2,575,146	68.8%
#7100 - Water Fund	$ 142,884	$ 152,429	$ 228,003	$ 217,263	$ 263,569	$ 278,822	7.4%
#7200 - Wastewater Fund	$ 125,654	$ 133,435	$ 187,202	$ 164,022	$ 208,641	$ 204,216	5.5%
#7300 - Solid Waste Fund	$ 53,883	$ 42,001	$ 97,834	$ 97,268	$ 128,795	$ 97,469	2.6%
#7500 - Airport	$ -	$ 838	$ 1,600	$ 1,600	$ 2,654	$ 2,782	0.1%
TOTALS	**$ 2,029,636**	**$ 1,885,802**	**$ 3,852,103**	**$ 3,325,590**	**$ 3,574,543**	**$ 3,743,536**	**100%**

TOP FIVE EXPENDITURES





City Attorney

The **City Attorney's** Office provides a wide range of legal services for the City Council, City Boards and Commissions, and operating departments, as well as housing Code Enforcement. 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; 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 reviews of plans, maps, DAs, CC&Rs, CUPs and COAs; performing liaison activities with the news media and local bar associations; and networking with and providing leadership for other cities through the League of California Cities' City Attorney Division.

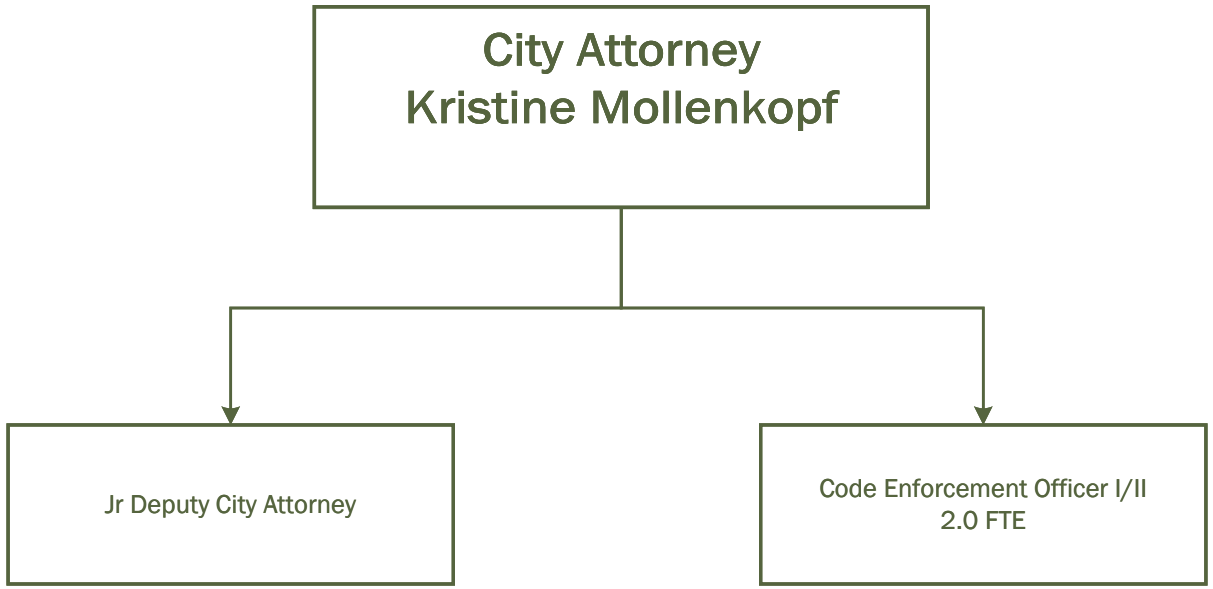


2023-24 ACCOMPLISHMENTS

- Regular reporting to City Council regarding the status of new, ongoing and anticipated litigation
- Support of the City's Homeless Task Force and Adopt-A-Creek programs toward the goal of eradicating homelessness in Lincoln, oversaw the formation of the City's temporary emergency sheltering program and helped launch LincolnCACares.org for operational management and oversight
- Support of Community Development on specific plans, development projects, infill and rezoning projects, annexations such as Village 5A, 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, such as implementation of joint use agreements and vital joint power authorities
- Secured million dollar settlements in favor of the City to support landfill remediation efforts and ongoing monitoring

2025-27 GOALS

- **Organizational Excellence and Economic Development:** Ongoing development of Code Enforcement professionals and programs to improve the quality of life in Lincoln and preserve and protect our local businesses and property values
- **Organizational Excellence and Team Cohesion:** Continue to identify and develop strategies to address homelessness by collaborating with businesses 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 solution-oriented, accurate and complete legal information and advice to the City Council, commissions, boards, committees 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, including the office's newest addition, a Deputy City Attorney


City Attorney
Kristine Mollenkopf
Jr Deputy City Attorney
Code Enforcement Officer I/II
2.0 FTE

CITY ATTORNEY

FY 2025-2027 Biennium Budget

POSITION INFORMATION

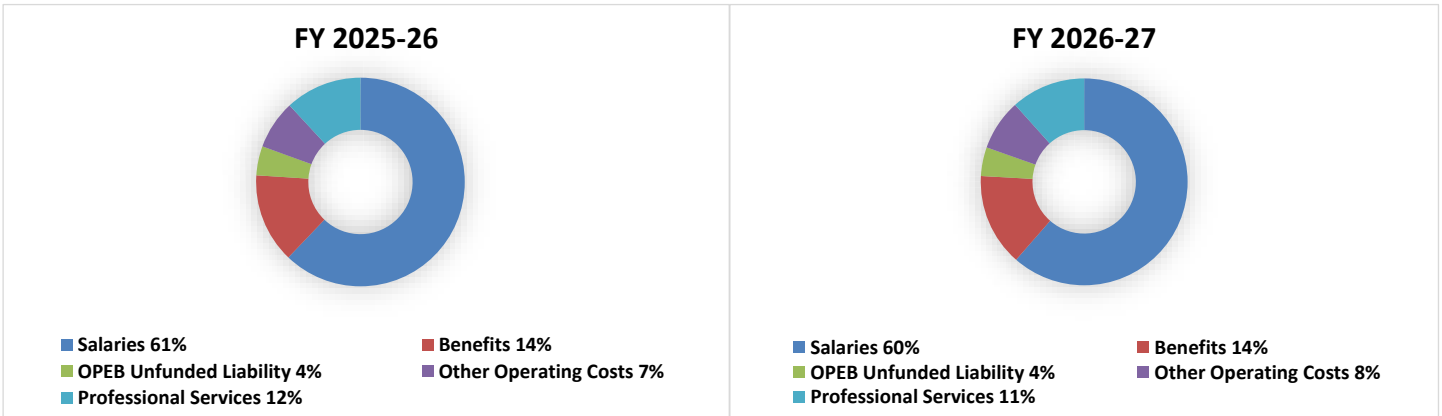
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
City Attorney	1.00	1.00	1.00	1.00	1.00
Deputy City Attorney	-	-	1.00	1.00	1.00
Code Enforcement Officer I / II	2.00	2.00	2.00	2.00	2.00
TOTALS	**3.00**	**3.00**	**4.00**	**4.00**	**4.00**

BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 338,177	$ 376,686	$ 491,093	$ 406,162	$ 522,641	$ 527,842	60.4%
Benefits	$ 54,212	$ 71,598	$ 126,722	$ 73,302	$ 116,800	$ 124,406	14.2%
Pension Obligation	$ 460	$ 563	$ 609	$ 609	$ 1,520	$ 1,520	0.2%
OPEB Unfunded Liability	$ 15,184	$ 22,931	$ 29,033	$ 29,033	$ 38,072	$ 38,694	4.4%
Other Operating Costs	$ 30,296	$ 26,088	$ 41,768	$ 32,325	$ 63,600	$ 68,350	7.8%
Professional Services	$ 698,679	$ 42,359	$ 317,000	$ 313,559	$ 100,000	$ 100,000	11.5%
Capital Lease	$ -	$ -	$ 14,367	$ 15,405	$ 12,464	$ 12,464	1.4%
Settlement Payout	$ 851,783	$ -	$ -	$ -	$ -	$ -	0.0%
TOTALS	**$ 1,988,791**	**$ 540,225**	**$ 1,020,592**	**$ 870,395**	**$ 855,097**	**$ 873,276**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 234,521	$ 267,997	$ 637,308	$ 582,110	$ 413,206	$ 421,844	48.3%
#2450 - Park Tax	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000	1.1%
#2480 - Development Services	$ 24,039	$ 30,706	$ 20,472	$ 19,898	$ 21,265	$ 22,017	2.5%
#2900 - Oak Tree Preservation	$ 1,025,564	$ 1,463	$ -	$ -	$ -	$ -	0.0%
#6000 - Internal Services Fund	$ 59,243	$ 60,004	$ 88,464	$ 57,370	$ 108,514	$ 113,015	12.9%
#7100 - Water Operations	$ 77,514	$ 81,522	$ 112,946	$ 86,547	$ 152,741	$ 155,094	17.8%
#7200 - Wastewater Operations	$ 40,877	$ 48,967	$ 90,021	$ 63,691	$ 87,891	$ 89,260	10.2%
#7300 - Solid Waste Operations	$ 501,220	$ 19,486	$ 22,201	$ 19,290	$ 33,240	$ 33,523	3.8%
#7500 - Airport Fund	$ 25,813	$ 30,080	$ 49,180	$ 41,489	$ 28,240	$ 28,523	3.3%
TOTALS	**$ 1,988,791**	**$ 540,225**	**$ 1,020,592**	**$ 870,395**	**$ 855,097**	**$ 873,276**	**100%**

TOP FIVE EXPENDITURES



Finance Department



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

The **Administration division** is responsible for overseeing the operations of the department and ensuring that the city's financial policies are being implemented effectively.

The **Budget & Purchasing division** is responsible for developing the city's annual budget, monitoring spending, and ensuring that all expenditures are in line with the approved budget. This division also oversees the city's purchasing and procurement process, including assisting with vendor selection, contract negotiations, and compliance with procurement regulations.

The **Finance & Accounting division** is responsible for managing the city's financial transactions, including accounts payable and receivable, payroll, and tax collection. This division also prepares various reports to provide the city council and other stakeholders with accurate information on the city's financial health.

The **Utility Billing division** is responsible for managing the billing and collection of utility fees, including water, wastewater, and solid waste. This division also responds to customer inquiries and resolves billing disputes.

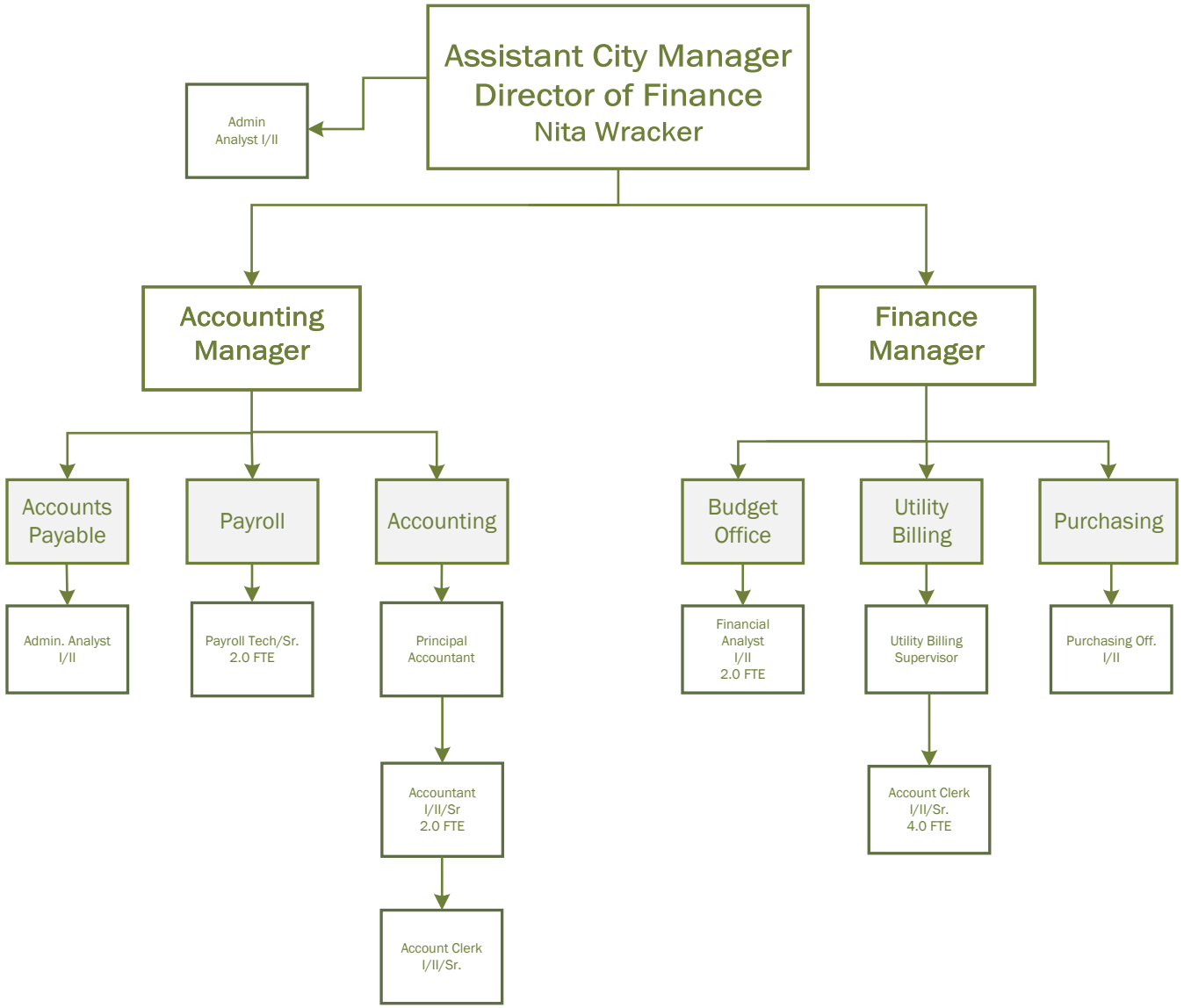
Overall, the City Financial Department's four divisions work together to ensure the effective and efficient management of the city's financial resources, providing transparency and accountability to the community.

2023-25 ACCOMPLISHMENTS

- Implementation of Tyler Technologies ERP as the City's financial system of record. The implementation of a new ERP financial system brought many challenges and changes to City processes. The level of effort required of staff, was tremendous.
- Resolved the remaining 2018 JLAC findings
- Completion of the first biennium budget period
- Completed a required rate study, accomplished a successful Prop 218 process and implemented service user rates for water, Wastewater and Solid Waste. Implementation of new service user rates helped to ensure these enterprise funds could continue to function, provide necessary services, and avoid bankruptcy.

2025-27 GOALS

- **Fiscal Sustainability:** Complete the implementation of Tyler Technologies for Utility Billing, Payroll and Human Resources
- **Fiscal Sustainability:** Collaborate to determine alternative revenue sources in the General Fund to ensure appropriate and ongoing funding for Public Safety staffing (Police and Fire)
- **Fiscal Sustainability:** Collaborate to determine a solution and path forward to cure the deficit in the Lighting and Landscape Districts
- **Fiscal Sustainability:** Collaborate with City staff and consultants to develop a plan to generate additional revenues for the City's municipal airport
- **Fiscal Sustainability:** Perform an analysis and update to the City's Master Fee Schedule and Cost Allocation Plan


Assistant City Manager
Director of Finance
Nita Wracker
Admin
Analyst I/II
Accounting
Manager
Finance
Manager
Accounts
Payable
Payroll
Accounting
Budget
Office
Utility
Billing
Purchasing
Admin. Analyst
I/II
Payroll Tech/Sr.
2.0 FTE
Principal
Accountant
Financial
Analyst
I/II
2.0 FTE
Utility Billing
Supervisor
Purchasing Off.
I/II
Accountant
I/II/Sr
2.0 FTE
Account Clerk
I/II/Sr.
4.0 FTE
Account Clerk
I/II/Sr.

FINANCE

FY 2025-2027 Biennium Budget

AUTHORIZED POSITION INFORMATION

DIVISION	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
ADMINISTRATION	2.00	2.00	2.00	2.00	2.00
BUDGET/PURCHASING	3.00	4.00	4.00	4.00	4.00
FINANCE / ACCOUNTING	6.00	6.00	7.00	8.00	8.00
UTILITY BILLING	6.00	5.00	5.00	5.00	5.00
TOTALS	**17.00**	**17.00**	**18.00**	**19.00**	**19.00**

DEPARTMENT BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
ADMINISTRATION	$ 741,987	$ 582,245	$ 1,326,761	$ 744,256	$ 561,852	$ 573,963	9.4%
BUDGET/PURCHASING	$ 603,171	$ 700,845	$ 992,343	$ 937,373	$ 932,832	$ 988,774	16.2%
FINANCE / ACCOUNTING	$ 2,248,604	$ 2,302,038	$ 2,951,435	$ 2,880,588	$ 3,247,520	$ 3,406,932	55.9%
UTILITY BILLING	$ 842,149	$ 914,185	$ 1,045,689	$ 996,754	$ 1,106,639	$ 1,130,385	18.5%
TOTALS	**$ 4,435,910**	**$ 4,499,313**	**$ 6,316,228**	**$ 5,558,971**	**$ 5,848,843**	**$ 6,100,054**	**100%**

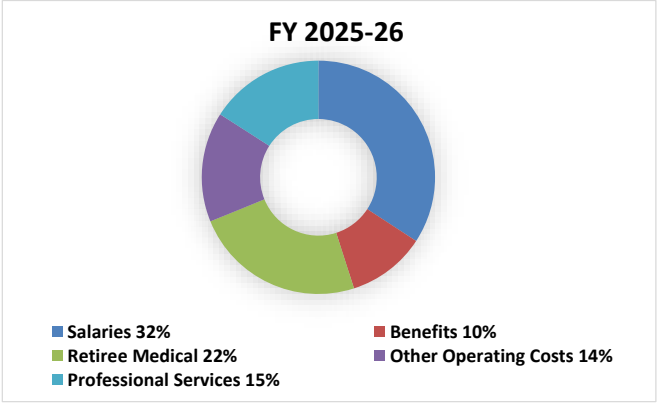
EXPENDITURE CATEGORIES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 1,254,912	$ 1,396,664	$ 1,694,364	$ 1,505,955	$ 1,863,503	$ 1,950,848	32.0%
Benefits	$ 379,865	$ 477,916	$ 582,229	$ 494,217	$ 592,312	$ 636,506	10.4%
Pension Obligation	$ 221,365	$ 171,108	$ 226,400	$ 226,399	$ 160,013	$ 160,013	2.6%
OPEB Unfunded Liability	$ 113,881	$ 114,651	$ 164,525	$ 164,525	$ 171,323	$ 174,126	2.9%
Retiree Medical	$ 923,397	$ 1,017,073	$ 1,147,948	$ 1,228,727	$ 1,295,716	$ 1,360,502	22.3%
Other Operating Costs	$ 830,482	$ 595,170	$ 822,994	$ 763,197	$ 830,199	$ 865,321	14.2%
Professional Services	$ 712,008	$ 726,730	$ 1,558,481	$ 1,056,665	$ 868,217	$ 885,178	14.5%
Capital Outlay	$ -	$ -	$ 119,287	$ 119,286	$ 67,560	$ 67,560	1.1%
TOTALS	**$ 4,435,910**	**$ 4,499,313**	**$ 6,316,228**	**$ 5,558,971**	**$ 5,848,843**	**$ 6,100,054**	**100%**

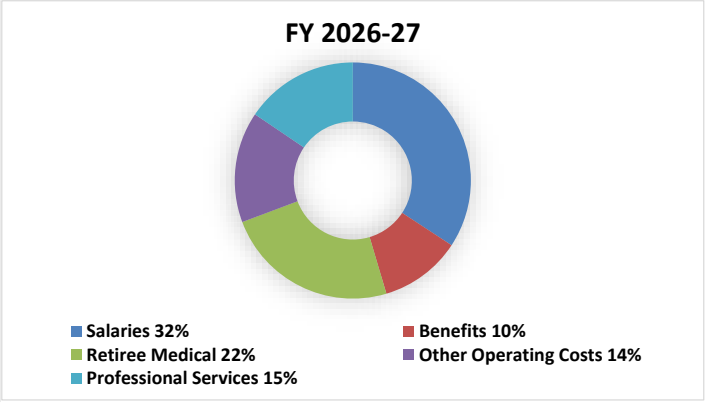
FINANCE

FY 2025-2027 Biennium Budget

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 628,688	$ 679,793	$ 883,306	$ 874,522	$ 909,846	$ 945,110	15.5%
#1010 - PS Tax Share	$ 905	$ 814	$ -	$ 800	$ -	$ -	0.0%
#2150 - Park In Lieu Fees	$ 763	$ 643	$ -	$ 193	$ -	$ -	0.0%
#2210 - Street Fund Gas Tax	$ 2,018	$ 1,932	$ -	$ 763	$ -	$ -	0.0%
#2230 - Street Fund	$ 57,597	$ 93,739	$ 83,444	$ 110,561	$ 111,528	$ 116,944	1.9%
#2250 - Water Connection	$ 30,843	$ 5,384	$ -	$ 2,250	$ -	$ -	0.0%
#2360 - Supplemental Fees - Annex	$ 813	$ 578	$ -	$ 103	$ -	$ -	0.0%
#2400 - 2470 - PFE Fees	$ 20,806	$ 18,207	$ 3,463	$ 7,681	$ -	$ -	0.0%
#2480 - Development Svcs Fund	$ 156,016	$ 167,586	$ 171,951	$ 190,894	$ 229,564	$ 239,477	3.9%
#2490 - CDBG	$ -	$ 55,240	$ 718,441	$ 284,062	$ -	$ -	0.0%
#2530 - SLESF - PD Ops	$ 30	$ 34	$ -	$ 11	$ -	$ -	0.0%
#2600 - Revitalization Loan	$ 669	$ 551	$ -	$ 162	$ -	$ -	0.0%
#2610 - 98-STBG-1250/Program Income(CDBG)	$ 1,139	$ -	$ -	$ -	$ -	$ -	0.0%
#2700 - 2732 Landscape and Lighting	$ 41,905	$ 43,428	$ 41,698	$ 60,929	$ 38,719	$ 39,727	0.7%
#2750 - 2900 - CFD/Special Revenue	$ 37,415	$ 45,482	$ 40,459	$ 50,480	$ 50,007	$ 60,616	1.0%
#2830 - 2840 - Successor Agency	$ 19,915	$ 10,290	$ 59,500	$ 15,304	$ 15,000	$ 15,000	0.2%
#5400 - 5650 - Capital Improvements	$ 7,786	$ -	$ -	$ 535	$ -	$ -	0.0%
#6000 - Internal Service Fund	$ 2,086,969	$ 2,240,526	$ 2,979,007	$ 2,656,889	$ 3,058,060	$ 3,210,413	52.6%
#6200 - Facility Maintenance	$ 437	$ 343	$ 9	$ 128	$ -	$ -	0.0%
#6300 - Technology Fund	$ 262,477	$ 980	$ -	$ 271	$ -	$ -	0.0%
#7100 - Water Fund	$ 305,836	$ 330,663	$ 371,482	$ 356,428	$ 399,704	$ 409,161	6.7%
#7110 - Water Capital Replacement	$ 9,145	$ 6,414	$ 997	$ 1,994	$ -	$ -	0.0%
#7150 - Water Non Operations	$ 8,058	$ 7,473	$ 1,122	$ 2,245	$ -	$ -	0.0%
#7200 - 7250 - Wastewater Fund	$ 326,415	$ 333,781	$ 369,824	$ 355,916	$ 390,613	$ 399,615	6.6%
#7300 - 7350 - Solid Waste Fund	$ 335,956	$ 359,690	$ 400,229	$ 418,918	$ 438,545	$ 449,938	7.4%
#7400 - Transit Fund	$ 27,779	$ 29,493	$ 34,390	$ 30,922	$ 32,751	$ 34,389	0.6%
#7500 - 7550 - Airport Fund	$ 14,267	$ 15,298	$ 17,295	$ 16,299	$ 17,528	$ 18,401	0.3%
#8150 - 8950 - Agency Funds	$ 51,265	$ 50,951	$ 139,611	$ 119,711	$ 156,978	$ 161,263	2.6%
TOTALS	**$ 4,435,910**	**$ 4,499,313**	**$ 6,316,228**	**$ 5,558,971**	**$ 5,848,843**	**$ 6,100,054**	**100%**

TOP FIVE EXPENDITURES





FINANCE

ADMINISTRATION

FY 2025-2027 Biennium Budget

POSITION INFORMATION

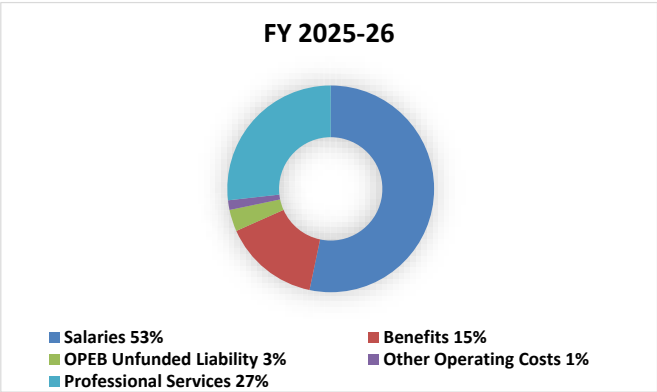
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Director	1.00	1.00	1.00	1.00	1.00
Administrative Analyst I / II	1.00	1.00	1.00	1.00	1.00
TOTALS	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**

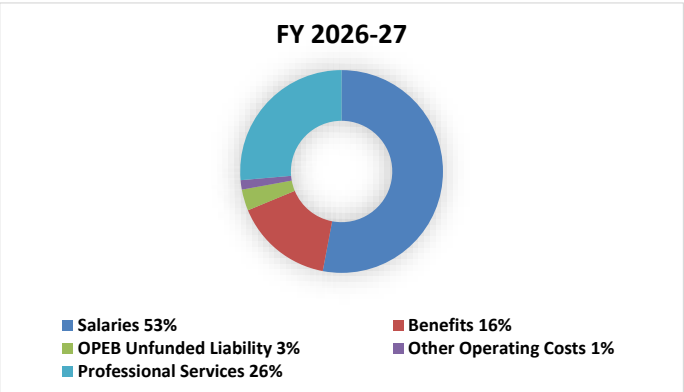
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 265,811	$ 294,565	$ 316,077	$ 250,288	$ 298,750	$ 303,413	52.9%
Benefits	$ 81,775	$ 104,816	$ 101,325	$ 69,967	$ 84,279	$ 90,301	15.7%
Pension Obligation	$ 31,935	$ 34,560	$ 45,099	$ 45,099	$ 1,297	$ 1,297	0.2%
OPEB Unfunded Liability	$ 15,184	$ 15,287	$ 19,356	$ 19,356	$ 19,036	$ 19,347	3.4%
Other Operating Costs	$ 280,756	$ 8,048	$ 10,323	$ 11,513	$ 8,423	$ 8,601	1.5%
Professional Services	$ 66,525	$ 124,969	$ 834,581	$ 348,033	$ 150,067	$ 151,004	26.3%
TOTALS	**$ 741,987**	**$ 582,245**	**$ 1,326,761**	**$ 744,256**	**$ 561,852**	**$ 573,963**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 56,387	$ 68,392	$ 67,400	$ 43,171	$ 72,786	$ 72,874	12.7%
#2400 - 2470 - PFE Fees	$ 111	$ -	$ -	$ -	$ -	$ -	0.0%
#2480 - Development Svcs Fund	$ -	$ -	$ -	$ -	$ 31,300	$ 31,300	5.5%
#2490 - CDBG	$ -	$ 55,240	$ 718,441	$ 284,062	$ -	$ -	0.0%
#2610 - 98-STBG-1250/Program Income(CDBG)	$ 1,139	$ -	$ -	$ -	$ -	$ -	0.0%
#2750 - 2900 - CFD/Special Revenue	$ 2,755	$ 2,983	$ 2,923	$ 3,185	$ 3,281	$ 3,379	0.6%
#6000 - Internal Service Fund	$ 409,601	$ 455,630	$ 532,557	$ 405,338	$ 411,804	$ 422,877	73.7%
#6300 - Technology Fund	$ 261,291	$ -	$ -	$ -	$ -	$ -	0.0%
#7200 - 7250 - Wastewater Fund	$ 10,703	$ -	$ -	$ -	$ -	$ -	0.0%
#7300 - 7350 - Solid Waste Fund	$ -	$ -	$ 100	$ -	$ 100	$ 100	0.0%
#7500 - 7550 - Airport Fund	$ -	$ -	$ 100	$ -	$ 100	$ 102	0.0%
#8150 - 8950 - Agency Funds	$ -	$ -	$ 5,240	$ 8,500	$ 42,481	$ 43,331	7.5%
TOTALS	**$ 741,987**	**$ 582,245**	**$ 1,326,761**	**$ 744,256**	**$ 561,852**	**$ 573,963**	**100%**

TOP FIVE EXPENDITURES





FINANCE

BUDGET/PURCHASING

FY 2025-2027 Biennium Budget

POSITION INFORMATION

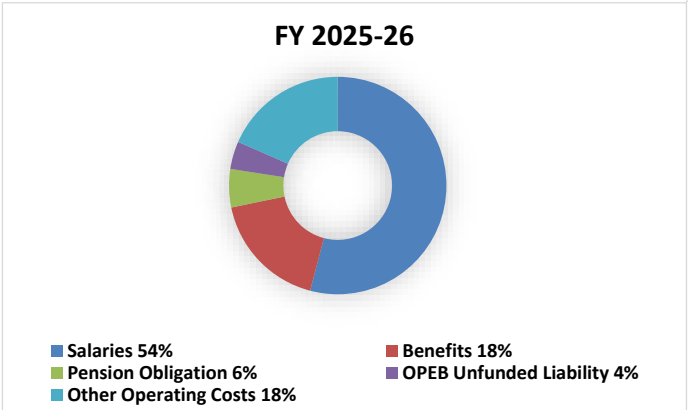
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Finance Manager	1.00	1.00	1.00	1.00	1.00
Financial Analyst I / II	1.00	2.00	2.00	2.00	2.00
Purchasing Officer I / II	1.00	1.00	1.00	1.00	1.00
TOTALS	**3.00**	**4.00**	**4.00**	**4.00**	**4.00**

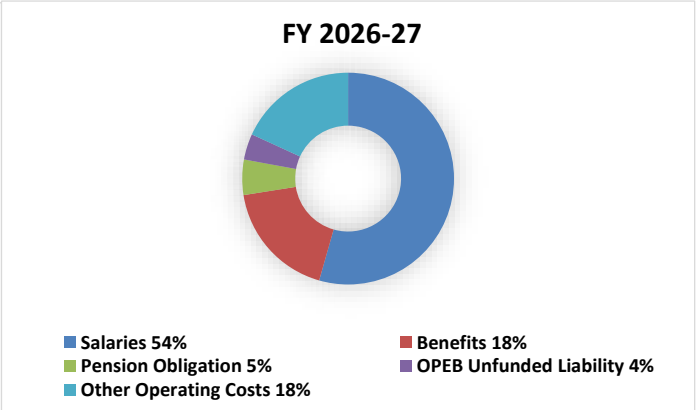
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 279,478	$ 334,556	$ 500,304	$ 463,009	$ 500,216	$ 532,574	53.9%
Benefits	$ 87,604	$ 137,401	$ 173,648	$ 186,764	$ 163,368	$ 177,079	17.9%
Pension Obligation	$ 62,446	$ 67,992	$ 89,854	$ 89,854	$ 52,756	$ 52,756	5.3%
OPEB Unfunded Liability	$ 15,184	$ 22,930	$ 38,712	$ 38,712	$ 38,072	$ 38,695	3.9%
Other Operating Costs	$ 150,137	$ 133,263	$ 176,825	$ 143,353	$ 170,420	$ 177,670	18.0%
Professional Services	$ 8,322	$ 4,703	$ 13,000	$ 15,681	$ 8,000	$ 10,000	1.0%
TOTALS	**$ 603,171**	**$ 700,845**	**$ 992,343**	**$ 937,373**	**$ 932,832**	**$ 988,774**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#6000 - Internal Service Fund	$ 603,171	$ 700,845	$ 992,343	$ 937,373	$ 932,832	$ 988,774	100.0%
TOTALS	**$ 603,171**	**$ 700,845**	**$ 992,343**	**$ 937,373**	**$ 932,832**	**$ 988,774**	**100%**

TOP FIVE EXPENDITURES





FINANCE

FINANCE / ACCOUNTING

FY 2025-2027 Biennium Budget

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Finance Manager	1.00	-	-	-	-
Accounting Manager	-	-	1.00	1.00	1.00
Principal Accountant	-	1.00	1.00	1.00	1.00
Accountant I / II / Senior	2.00	2.00	2.00	2.00	2.00
Administrative Analyst I / II	1.00	1.00	1.00	1.00	1.00
Senior Payroll Technician	1.00	1.00	1.00	2.00	2.00
Account Clerk I / II / Senior	1.00	1.00	1.00	1.00	1.00
TOTALS	**6.00**	**6.00**	**7.00**	**8.00**	**8.00**

BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 468,012	$ 478,418	$ 581,065	$ 504,225	$ 742,344	$ 785,758	23.1%
Benefits	$ 122,052	$ 119,865	$ 175,133	$ 123,495	$ 230,210	$ 246,263	7.2%
Pension Obligation	$ 64,078	$ 34,560	$ 45,911	$ 45,911	$ 53,359	$ 53,359	1.6%
OPEB Unfunded Liability	$ 53,144	$ 38,217	$ 58,068	$ 58,068	$ 66,625	$ 67,716	2.0%
Retiree Medical	$ 923,397	$ 1,017,073	$ 1,147,948	$ 1,228,727	$ 1,295,716	$ 1,360,502	39.9%
Other Operating Costs	$ 264,657	$ 280,904	$ 393,323	$ 381,099	$ 392,056	$ 412,100	12.1%
Professional Services	$ 353,264	$ 333,001	$ 430,700	$ 419,777	$ 399,650	$ 413,674	12.1%
Capital Lease	$ -	$ -	$ 119,287	$ 119,286	$ 67,560	$ 67,560	2.0%
TOTALS	**$ 2,248,604**	**$ 2,302,038**	**$ 2,951,435**	**$ 2,880,588**	**$ 3,247,520**	**$ 3,406,932**	**100%**

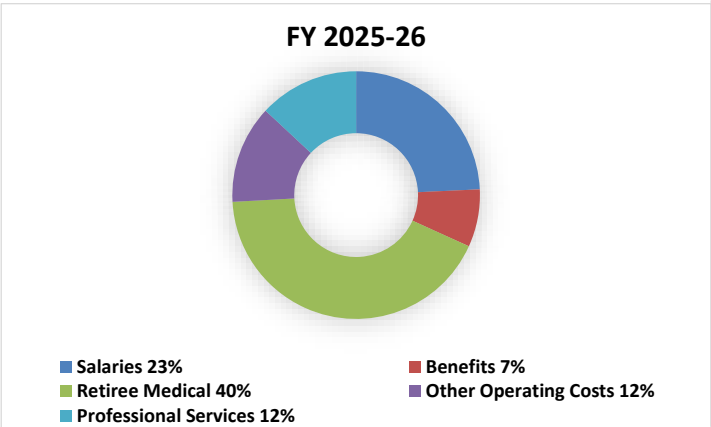
FINANCE

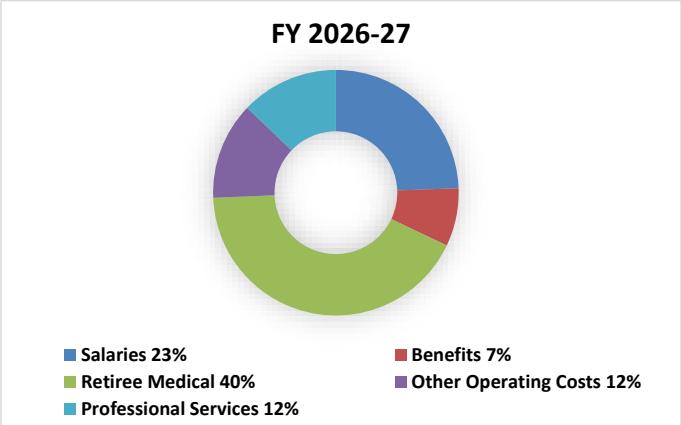
FINANCE / ACCOUNTING

FY 2025-2027 Biennium Budget

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 572,303	$ 611,402	$ 815,906	$ 831,351	$ 837,060	$ 872,236	25.6%
#1010 - PS Tax Share	$ 905	$ 814	$ -	$ 800	$ -	$ -	0.0%
#2150 - Park In Lieu Fees	$ 763	$ 643	$ -	$ 193	$ -	$ -	0.0%
#2210 - Street Fund Gas Tax	$ 2,018	$ 1,932	$ -	$ 763	$ -	$ -	0.0%
#2230 - Street Fund	$ 57,597	$ 93,739	$ 83,444	$ 110,561	$ 111,528	$ 116,944	3.4%
#2250 - Water Connection	$ 30,843	$ 5,384	$ -	$ 2,250	$ -	$ -	0.0%
#2360 - Supplemental Fees - Annex	$ 813	$ 578	$ -	$ 103	$ -	$ -	0.0%
#2400 - 2470 - PFE Fees	$ 20,695	$ 18,207	$ 3,463	$ 7,681	$ -	$ -	0.0%
#2480 - Development Svcs Fund	$ 156,016	$ 167,586	$ 171,951	$ 190,894	$ 198,264	$ 208,177	6.1%
#2530 - SLESF - PD Ops	$ 30	$ 34	$ -	$ 11	$ -	$ -	0.0%
#2600 - Revitalization Loan	$ 669	$ 551	$ -	$ 162	$ -	$ -	0.0%
#2700 - 2732 Landscape and Lighting	$ 41,905	$ 43,428	$ 41,698	$ 60,929	$ 38,719	$ 39,727	1.2%
#2750 - 2900 - CFD/Special Revenue	$ 34,660	$ 42,499	$ 37,536	$ 47,295	$ 46,726	$ 57,237	1.7%
#2830 - 2840 - Successor Agency	$ 19,915	$ 10,290	$ 59,500	$ 15,304	$ 15,000	$ 15,000	0.4%
#5400 - 5650 - Capital Improvements	$ 7,786	$ -	$ -	$ 535	$ -	$ -	0.0%
#6000 - Internal Service Fund	$ 1,074,196	$ 1,084,051	$ 1,454,107	$ 1,314,178	$ 1,713,424	$ 1,798,762	52.8%
#6200 - Facility Maintenance	$ 437	$ 343	$ 9	$ 128	$ -	$ -	0.0%
#6300 - Technology Fund	$ 1,186	$ 980	$ -	$ 271	$ -	$ -	0.0%
#7100 - Water Fund	$ 26,933	$ 25,964	$ 22,926	$ 23,956	$ 30,789	$ 32,328	0.9%
#7110 - Water Capital Replacement	$ 9,145	$ 6,414	$ 997	$ 1,994	$ -	$ -	0.0%
#7150 - Water Non Operations	$ 8,058	$ 7,473	$ 1,122	$ 2,245	$ -	$ -	0.0%
#7200 - 7250 - Wastewater Fund	$ 34,244	$ 29,171	$ 21,235	$ 23,743	$ 21,751	$ 22,839	0.7%
#7300 - 7350 - Solid Waste Fund	$ 54,177	$ 54,814	$ 51,585	$ 86,809	$ 69,583	$ 73,062	2.1%
#7400 - Transit Fund	$ 27,779	$ 29,493	$ 34,390	$ 30,922	$ 32,751	$ 34,389	1.0%
#7500 - 7550 - Airport Fund	$ 14,267	$ 15,298	$ 17,195	$ 16,299	$ 17,428	$ 18,299	0.5%
#8150 - 8950 - Agency Funds	$ 51,265	$ 50,951	$ 134,371	$ 111,211	$ 114,497	$ 117,932	3.5%
TOTALS	**$ 2,248,604**	**$ 2,302,038**	**$ 2,951,435**	**$ 2,880,588**	**$ 3,247,520**	**$ 3,406,932**	**100%**

TOP FIVE EXPENDITURES





FINANCE

UTILITY BILLING

FY 2025-2027 Biennium Budget

POSITION INFORMATION

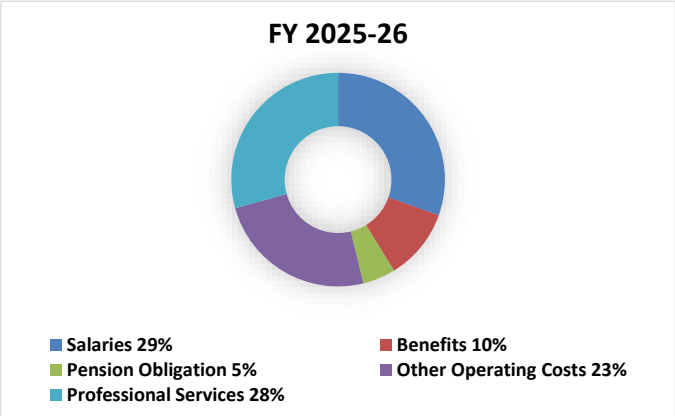
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Customer Services Supervisor	1.00	1.00	1.00	1.00	1.00
Administrative Analyst I / II	1.00	-	-	-	-
Account Clerk I / II / Senior	4.00	4.00	4.00	4.00	4.00
TOTALS	**6.00**	**5.00**	**5.00**	**5.00**	**5.00**

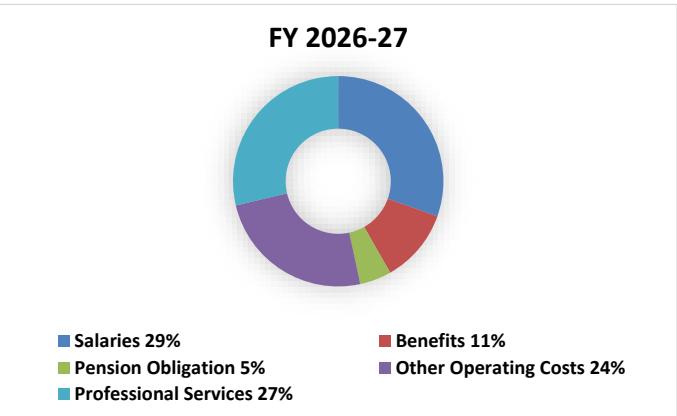
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 241,611	$ 289,125	$ 296,918	$ 288,433	$ 322,193	$ 329,103	29.1%
Benefits	$ 88,434	$ 115,834	$ 132,123	$ 113,991	$ 114,455	$ 122,863	10.9%
Pension Obligation	$ 62,906	$ 33,996	$ 45,536	$ 45,535	$ 52,601	$ 52,601	4.7%
OPEB Unfunded Liability	$ 30,369	$ 38,217	$ 48,389	$ 48,389	$ 47,590	$ 48,368	4.3%
Other Operating Costs	$ 134,932	$ 172,955	$ 242,523	$ 227,232	$ 259,300	$ 266,950	23.6%
Professional Services	$ 283,897	$ 264,057	$ 280,200	$ 273,174	$ 310,500	$ 310,500	27.5%
TOTALS	**$ 842,149**	**$ 914,185**	**$ 1,045,689**	**$ 996,754**	**$ 1,106,639**	**$ 1,130,385**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#710 - Water Fund	$ 278,902	$ 304,699	$ 348,556	$ 332,472	$ 368,915	$ 376,833	33.3%
#720 - Wastewater Fund	$ 281,468	$ 304,610	$ 348,589	$ 332,173	$ 368,862	$ 376,776	33.3%
#730 - Solid Waste Fund	$ 281,779	$ 304,876	$ 348,544	$ 332,109	$ 368,862	$ 376,776	33.3%
TOTALS	**$ 842,149**	**$ 914,185**	**$ 1,045,689**	**$ 996,754**	**$ 1,106,639**	**$ 1,130,385**	**100%**

TOP FIVE EXPENDITURES





Police Department



The 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. The Department's core service responsibilities include, but are not limited to, the following: 1. Provide a public safety answering point (PSAP) and resources to respond to immediate threats to life and property. 2. Provide a police presence to deter and interdict crime and public offenses. 3. Investigate crime and public offenses; identify and apprehend offenders and prepare cases for prosecution. 4. Undertake activities and maintain systems as mandated by state and federal law, such as:

- Domestic violence investigation, reporting and interdiction
- Child abuse investigation, reporting and interdiction
- Hate crime investigation, reporting and interdiction
- Injury/fatal traffic collision investigation and reporting
- Unattended death investigation and reporting
- Prisoner detention and welfare
- Sex, drug, arson offender registration, tracking and reporting
- Peace Officer, dispatcher and other non-sworn training
- Internal Affairs and citizen complaint investigations
- State and Federal Uniform Crime Reporting (UCR)
- Police records retention, dissemination and destruction pursuant to state laws

- Property & evidence collection, storage & destruction pursuant to chain-of-custody best practices and state requirements
- Vicious animal initial-response, quarantine and reporting

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

All police operations are housed in a central police facility at 770 7th Street which includes a public lobby and counter. The delivery of uniformed police field services is facilitated by a fleet of specialized patrol and support vehicles. The police department has approximately 19 volunteers who support the department's operations and provide a variety of community safety programs.

2023-24 ACCOMPLISHMENTS

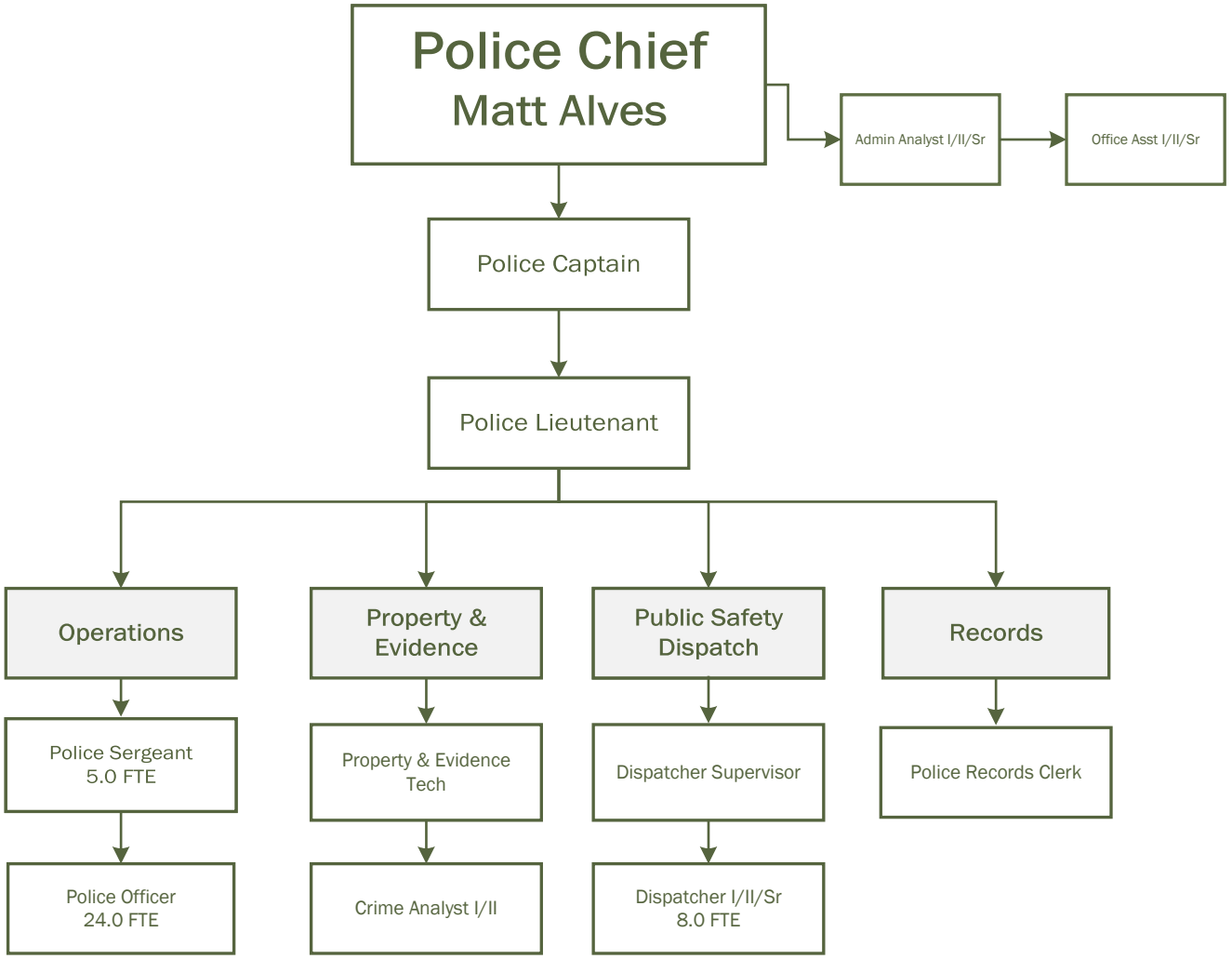
- Created and assigned staff to Specialized Response Team (SRT)
- Acquired and deployed TruNarc drug detection unit
- Acquired and deployed police and fire comfort dog from Hearts4HeroesUSA
- Hosted a multi-agency active shooter training at Twelve Bridges High School
- Filled third School Resource Officer Position
- Hosted multiple DUI checkpoints and saturation patrols
- Initiated staffing and workload study for police department
- Received two major traffic enforcement and safety grants
- Hosted the annual Placer Law Enforcement Agencies Honors and Awards event
- Acquired and deployed Axon body worn cameras
- Created a voluntary fitness test (Lincoln Tactical Fitness Test)

2025-27 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:** Integrate crime analysis into daily decision making and identify and respond to hotspots and trends.

- **Organizational Efficiency:** Complete server room/evidence processing/locker room construction project
- **Organizational Efficiency:** Complete secured parking lot expansion
- **Organizational Efficiency:** Complete construction of emergency operations center
- **Organizational Efficiency:** Receive staffing and workload study and implement actionable recommendations
- **Organizational Efficiency:** Hire staff to fill operational voids, pending budgetary availability


Police Chief
Matt Alves
Admin Analyst I/II/Sr
Office Asst I/II/Sr
Police Captain
Police Lieutenant
Operations
Property & Evidence
Public Safety Dispatch
Records
Police Sergeant
5.0 FTE
Property & Evidence Tech
Dispatcher Supervisor
Police Records Clerk
Police Officer
24.0 FTE
Crime Analyst I/II
Dispatcher I/II/Sr
8.0 FTE

POLICE DEPARTMENT

SUPPORT SERVICES and OPERATIONS
FY 2025-2027 Biennium Budget

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Public Safety Chief	0.50	0.50	0.50	-	-
Police Chief	-	-	-	1.00	1.00
Police Captain	-	1.00	1.00	1.00	1.00
Police Lieutenant	1.00	1.00	1.00	1.00	1.00
Police Sergeant	5.00	5.00	5.00	5.00	5.00
Police Officer	21.00	22.00	23.00	24.00	24.00
Community Service Officer	1.00	1.00	-	-	-
Crime Analyst I / II	-	-	1.00	1.00	1.00
Police Records Clerk / Evidence Tech	2.00	2.00	2.00	2.00	2.00
Public Safety Dispatcher I / II / Senior / Supervisor	9.00	9.00	9.00	9.00	9.00
Senior Administrative Analyst	1.00	1.00	1.00	1.00	1.00
Office Assistant I / II / Senior	-	-	-	1.00	1.00
TOTALS	**40.50**	**42.50**	**43.50**	**46.00**	**46.00**

BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 5,087,989	$ 5,713,174	$ 5,927,873	$ 5,606,290	$ 6,548,729	$ 6,886,200	58.8%
Benefits	$ 1,811,355	$ 1,926,082	$ 1,989,340	$ 1,876,373	$ 2,092,062	$ 2,232,346	19.1%
Pension Obligation	$ 470,510	$ 401,419	$ 437,105	$ 437,128	$ 573,677	$ 573,677	4.9%
OPEB Unfunded Liability	$ 288,496	$ 313,375	$ 411,315	$ 411,315	$ 418,789	$ 425,645	3.6%
Other Operating Costs	$ 733,883	$ 719,365	$ 687,607	$ 697,084	$ 888,967	$ 863,577	7.4%
Professional Services	$ 465,271	$ 510,012	$ 978,737	$ 949,412	$ 632,200	$ 650,900	5.6%
Capital Lease	$ 79,288	$ 61,168	$ 27,873	$ 69,309	$ 127,280	$ 72,270	0.6%
TOTALS	**$ 8,936,790**	**$ 9,644,595**	**$ 10,459,850**	**$ 10,046,911**	**$ 11,281,704**	**$ 11,704,615**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 7,750,077	$ 8,294,775	$ 8,584,302	$ 8,192,922	$ 9,647,619	$ 10,001,197	85.4%
#1010 - Public Safety Tax Share	$ 743,693	$ 927,533	$ 1,008,799	$ 980,946	$ 1,056,249	$ 1,099,298	9.4%
#1020 - Standard Allowance	$ 250,014	$ 22,415	$ 366,052	$ 366,052	$ 595	$ 595	0.0%
#2530 - SLES Grant	$ 158,739	$ 168,573	$ 187,156	$ 180,746	$ 199,381	$ 206,210	1.8%
#2780 - Police & Fire CFD	$ 34,267	$ 28,282	$ 31,300	$ 28,128	$ 30,000	$ 30,900	0.3%
#2860 - Safety CFD	$ -	$ 203,017	$ 282,241	$ 298,117	$ 347,860	$ 366,415	3.1%
TOTALS	**$ 8,936,790**	**$ 9,644,595**	**$ 10,459,850**	**$ 10,046,911**	**$ 11,281,704**	**$ 11,704,615**	**100%**

Fire Department



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.

The Lincoln Fire Department management utilizes a shared Public Safety Chief overseeing both Fire and Police Departments. This 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 Deputy Fire Chief, 3 Battalion Chiefs, 9 Captains, 9 Engineers and 9 Firefighters. 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 23-25, the City operates each of its three fire stations with one three-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 its available resources. 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 provide for the safety of personnel and the community.



Photo credit: Geoffrey Hancock

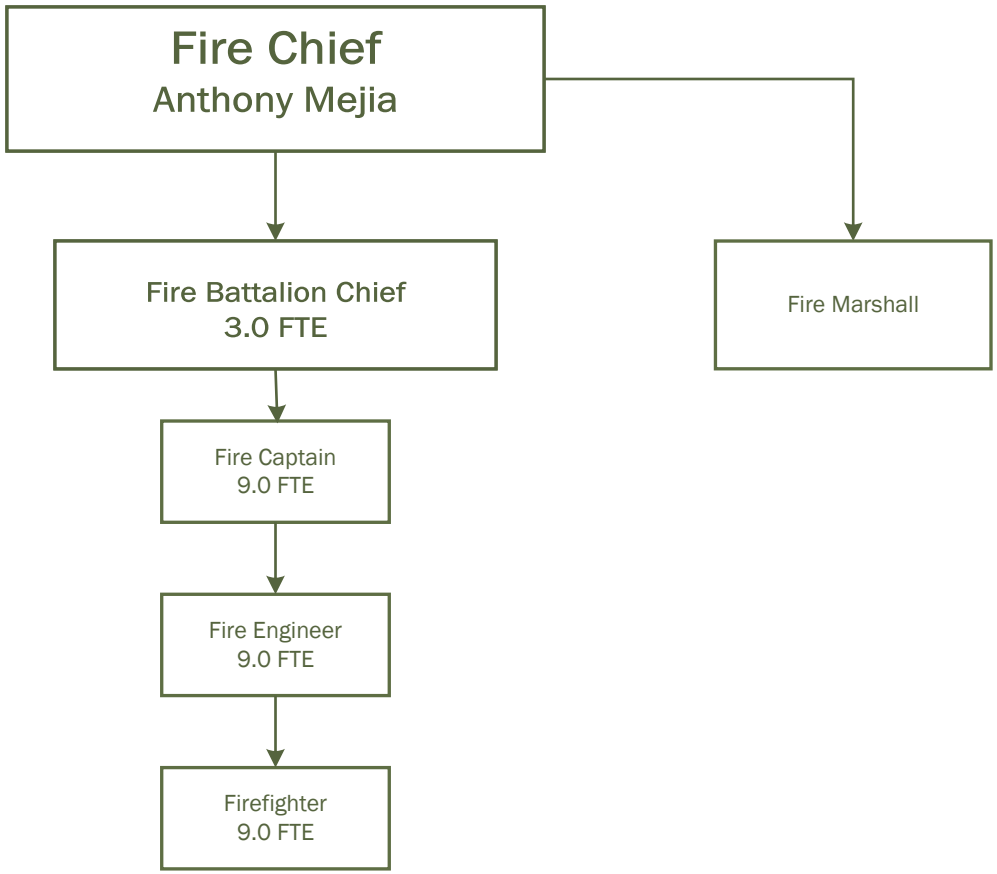
2023-24 ACCOMPLISHMENTS

- **Expanded Leadership**: Created and filled a new Deputy Fire Chief position to strengthen department leadership and operations.
- **Improved ISO Rating**: Upgraded the department's Insurance Services Office (ISO) rating from Class 4/4X to a Class 2/2X, reflecting our enhanced capabilities and improved fire protection services.
- **Career Development**: Successfully completed internal promotional testing for Engineer, Fire Captain, and Battalion Chief positions, ensuring a strong depth of well-qualified firefighters for future positions.
- **Training and Readiness**: Conducted multi-company training drills focused on wildland fire preparedness and active shooter response, reinforcing inter-agency coordination and emergency readiness.
- **Community Engagement**: Hosted multiple public safety training presentations to educate, engage and empower our residents through community outreach.
- **Training Facility Enhancements**: Acquired a new large training prop to support hands-on instruction in fire attack, forcible entry, and ventilation techniques.
- **Operational Improvements**: Developed a new Operations Guide with input from our recently established Operations Group, improving internal consistency and field performance.
- **Community Support Initiatives**: Continued our tradition of service through the annual Turkey Drive and expanded Santa Neighborhood Visits, bringing holiday cheer and support to more families than ever.

2025-27 GOALS

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

- **Organization Efficiency and Team Cohesion**: Implement a comprehensive Lincoln Fire Operations Guide and Lexipol Policy Manual to standardize procedures and improve operational consistency.
- **Organization Efficiency and Team Cohesion**: Prioritize life safety for the community and our firefighters by aligning training efforts and incident operations with this core value.
- **Organization Efficiency and Team Cohesion**: Complete internal promotional testing for Firefighter, Engineer, and Fire Captain positions to support professional growth and readiness.
- **Organization Efficiency and Team Cohesion**: Conduct annual live fire training exercises at an accredited training facility to enhance firefighter safety and operational effectiveness.
- **Organization Efficiency and Team Cohesion**: Coordinate joint training exercises with the Police Department to improve interagency collaboration and response.
- **Organization Efficiency and Team Cohesion**: Explore pathways toward becoming an Advanced Life Support (ALS) agency, with paramedics assigned to each engine company.
- **Organization Efficiency and Team Cohesion**: Add administrative support staff to create a Fire Prevention Division to enhance community safety, expedite plan review, and support development.
- **Organization Efficiency and Team Cohesion**: Continue strengthening community outreach, engagement, and education through presentations, transparency efforts, and events such as school tours, fire station open houses, the Annual Turkey Drive, Fill the Boot fundraiser, and Santa Tours.
- **Infrastructure**: Upgrade operational technology by implementing Tablet Command and CAD-to-CAD integration, which improve communication on incidents and reduce response times.
- **Infrastructure**: Modernize radio communications systems and pursue grant funding to support more reliable communication.
- **Infrastructure**: Continue enhancing the fleet to improve reliability, safety, and operational capability, while ensuring careful attention to detail in all purchases to avoid costly ordering or outfitting errors and ensure timely delivery.
- **Infrastructure**: Ensure continued compliance with California State Fire Marshal (CSFM) mandated inspections, including schools and multi-family residential properties.
- **Infrastructure:** Upgrade Fire Station 35 to enhance functionality, improve its condition rating from Fair to Good, and extend its service life.


Fire Chief
Anthony Mejia
Fire Battalion Chief
3.0 FTE
Fire Marshall
Fire Captain
9.0 FTE
Fire Engineer
9.0 FTE
Firefighter
9.0 FTE

FIRE DEPARTMENT

FY 2025-2027 Biennium Budget

AUTHORIZED POSITION INFORMATION

DIVISION	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
ADMINISTRATION and OPERATIONS	30.50	31.50	31.50	32.00	32.00
TOTALS	**30.50**	**31.50**	**31.50**	**32.00**	**32.00**

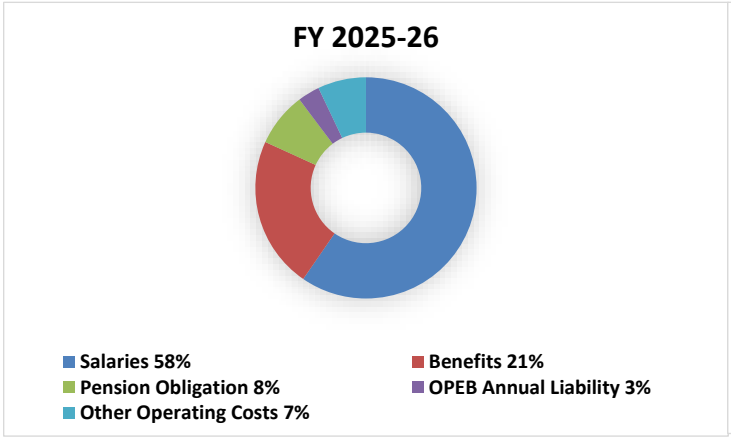
DEPARTMENT BUDGET SUMMARY

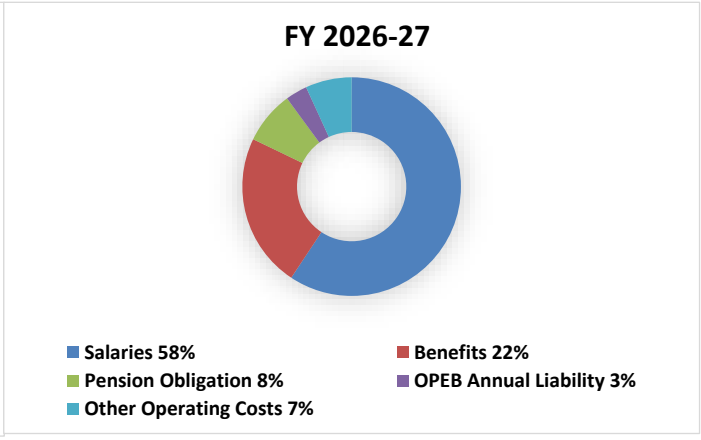
DIVISION EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted
ADMINISTRATION and OPERATIONS	$ 7,506,934	$ 8,238,906	$ 9,531,450	$ 9,311,803	$ 9,491,675	$ 9,607,750
TOTALS	**$ 7,506,934**	**$ 8,238,906**	**$ 9,531,450**	**$ 9,311,803**	**$ 9,491,675**	**$ 9,607,750**

EXPENDITURE CATEGORIES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted
Salaries	$ 4,474,457	$ 4,827,496	$ 5,159,337	$ 5,165,409	$ 5,475,338	$ 5,528,576
Benefits	$ 1,561,922	$ 1,861,812	$ 2,080,139	$ 2,078,134	$ 2,040,469	$ 2,126,059
Pension Obligation	$ 466,052	$ 480,558	$ 655,692	$ 655,698	$ 727,333	$ 727,333
OPEB Annual Liability	$ 159,432	$ 229,299	$ 300,018	$ 300,018	$ 295,055	$ 299,885
Other Operating Costs	$ 483,940	$ 499,673	$ 653,775	$ 586,749	$ 648,331	$ 637,810
Professional Services	$ 184,175	$ 163,270	$ 500,966	$ 348,997	$ 128,350	$ 130,500
Capital Outlay	$ 176,955	$ 176,798	$ 181,523	$ 176,798	$ 176,799	$ 157,587
TOTALS	**$ 7,506,934**	**$ 8,238,906**	**$ 9,531,450**	**$ 9,311,803**	**$ 9,491,675**	**$ 9,607,750**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted
#1000 - General Fund	$ 6,258,441	$ 6,385,409	$ 7,690,604	$ 7,704,255	$ 7,746,003	$ 7,810,751
#1010 - Public Safety Tax Share	$ 66,232	$ 650,140	$ 147,082	$ 129,929	$ 147,030	$ 1,352,249
#1020 - Standard Allowance	$ 1,064,491	$ 1,090,784	$ 1,353,764	$ 1,235,722	$ 1,408,163	$ 243,291
#2480 - Development Svcs	$ 117,770	$ 112,573	$ 340,000	$ 241,897	$ 190,479	$ 201,459
TOTALS	**$ 7,506,934**	**$ 8,238,906**	**$ 9,531,450**	**$ 9,311,803**	**$ 9,491,675**	**$ 9,607,750**

TOP FIVE EXPENDITURES





FIRE DEPARTMENT

OPERATIONS

FY 2025-2027 Biennium Budget

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Public Safety Chief	0.50	0.50	0.50	-	-
Fire Chief	-	-	-	1.00	1.00
Deputy Fire Chief	-	1.00	1.00	-	-
Battalion Chief	3.00	3.00	3.00	3.00	3.00
Fire Marshall	-	-	-	1.00	1.00
Fire Captain	9.00	9.00	9.00	9.00	9.00
Fire Engineer	9.00	9.00	9.00	9.00	9.00
Firefighter	9.00	9.00	9.00	9.00	9.00
TOTALS	**30.50**	**31.50**	**31.50**	**32.00**	**32.00**

BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 4,474,457	$ 4,827,496	$ 5,159,337	$ 5,165,409	$ 5,475,338	$ 5,528,576	57.5%
Benefits	$ 1,561,922	$ 1,861,812	$ 2,080,139	$ 2,078,134	$ 2,040,469	$ 2,126,059	22.1%
Pension Obligation	$ 466,052	$ 480,558	$ 655,692	$ 655,698	$ 727,333	$ 727,333	7.6%
OPEB Unfunded Liability	$ 159,432	$ 229,299	$ 300,018	$ 300,018	$ 295,055	$ 299,885	3.1%
Other Operating Costs	$ 483,940	$ 499,673	$ 653,775	$ 586,749	$ 648,331	$ 637,810	6.6%
Professional Services	$ 184,175	$ 163,270	$ 500,966	$ 348,997	$ 128,350	$ 130,500	1.4%
Capital Lease	$ 176,955	$ 176,798	$ 181,523	$ 176,798	$ 176,799	$ 157,587	1.6%
TOTALS	**$ 7,506,934**	**$ 8,238,906**	**$ 9,531,450**	**$ 9,311,803**	**$ 9,491,675**	**$ 9,607,750**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 6,258,441	$ 6,385,409	$ 7,690,604	$ 7,704,255	$ 7,746,003	$ 7,810,751	81.3%
#1010 - Public Safety Tax Share	$ 66,232	$ 650,140	$ 147,082	$ 129,929	$ 147,030	$ 1,352,249	14.1%
#1020 - Standard Allowance	$ 1,064,491	$ 1,090,784	$ 1,353,764	$ 1,235,722	$ 1,408,163	$ 243,291	2.5%
#2480 - Development Svcs	$ 117,770	$ 112,573	$ 340,000	$ 241,897	$ 190,479	$ 201,459	2.1%
TOTALS	**$ 7,506,934**	**$ 8,238,906**	**$ 9,531,450**	**$ 9,311,803**	**$ 9,491,675**	**$ 9,607,750**	**100%**

Library



The **Lincoln Public Library** is a one-branch library system that offers the residents of Lincoln and the surrounding areas access to information and enrichment. The library offers roughly 93,000 books, 9,600 audiobooks, 10,000 DVDs, and access to over 700,000 digital items to over 23,000 active cardholders.

In addition, the library provides over 300 educational and recreational events for all ages annually, access to computers and printers, wireless internet access, and meeting room spaces.

2023-24 ACCOMPLISHMENTS

- Assisted members of our community during 250,000 annual visits to the library.
- Selected, purchased, and processed over 5,000 new additions to the library collection.
- Reached the highest circulation in 10 years, with over 400,000 check outs of physical and digital materials.
- Offered 384 programs for a variety of ages, attended over 9600 times.
- Successfully applied for, received, and implemented a grant from the Institute of Museum and Library Services, managed by the California State Library, to provide paid internships for five local high school students.
- Purchased, installed, and developed procedures for new 24/7 Library Hold Lockers, which expand access to the library collections by allowing patrons to collect holds 24/7 at the Library or the Community Center.
- Completed a community outreach process to identify community priorities and help develop long-term goals for library services.

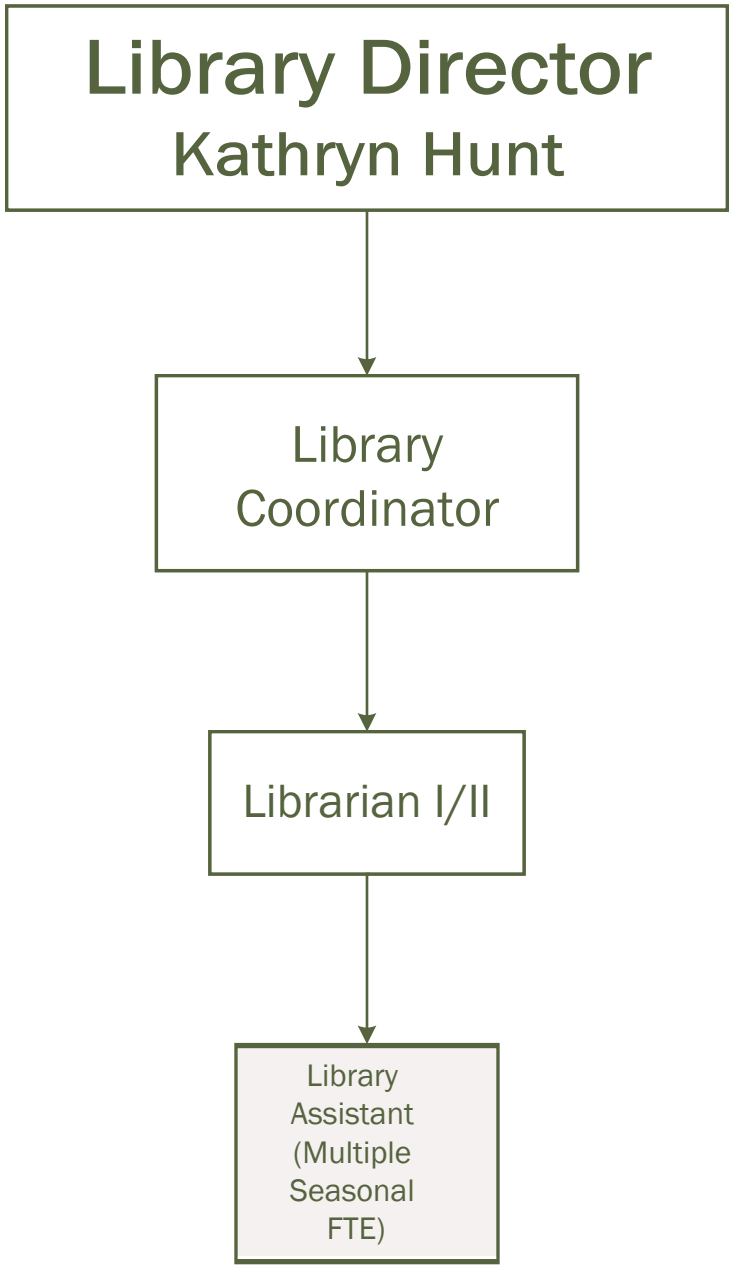
2025-27 GOALS

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

- **Organizational Efficiency:** Continue providing materials, events, and superior customer service responsive to the community's needs.
- **Organizational Efficiency:** Build partnerships to enhance the ability to continue to expand services to Downtown.
- **Infrastructure:** Complete necessary facility upgrades, such as interior painting and lobby reflooring.
- **Sustainable Fiscal Health:** Continue to explore revenue sources and service models in response to Sierra College's withdrawal from the Twelve Bridges Joint Use Agreement.



Photo credit: Barbara Schlafer


Library Director
Kathryn Hunt
Library Coordinator
Librarian I/II
Library Assistant (Multiple Seasonal FTE)

LIBRARY

Fiscal Years 2025-2027

POSITION INFORMATION

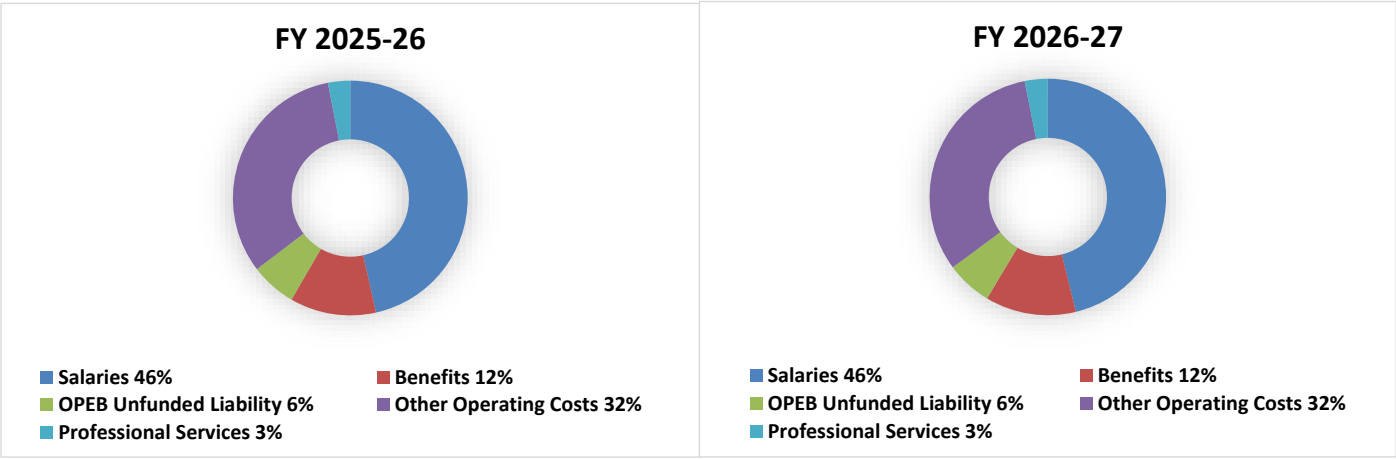
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Director of Library Services	1.00	1.00	1.00	1.00	1.00
Library Coordinator	0.75	0.75	0.75	0.75	0.75
Librarian I / II	0.88	0.88	1.00	1.00	1.00
Seasonal Library Assistant / Clerk	3.23	5.00	5.00	5.00	5.00
TOTALS	**5.86**	**7.63**	**7.75**	**7.75**	**7.75**

BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 397,779	$ 418,834	$ 535,810	$ 454,356	$ 492,458	$ 499,509	46.1%
Benefits	$ 96,185	$ 104,201	$ 128,235	$ 112,810	$ 125,791	$ 134,216	12.4%
Pension Obligation	$ 32,373	$ 33,996	$ 1,218	$ 1,218	$ 2,660	$ 2,660	0.2%
OPEB Unfunded Liability	$ 37,960	$ 38,217	$ 48,390	$ 48,390	$ 66,625	$ 67,716	6.2%
Other Operating Costs	$ 330,645	$ 279,473	$ 328,152	$ 325,806	$ 342,200	$ 345,937	31.9%
Professional Services	$ 31,948	$ 24,372	$ 294,350	$ 289,043	$ 32,425	$ 34,125	3.1%
TOTALS	**$ 926,889**	**$ 899,093**	**$ 1,336,155**	**$ 1,231,623**	**$ 1,062,159**	**$ 1,084,163**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 857,492	$ 842,211	$ 1,041,455	$ 947,581	$ 985,059	$ 1,006,213	92.7%
#1020 - Standard Allowance	$ -	$ -	$ 200,000	$ 200,000	$ -	$ -	0.0%
#2440 - Library PFE Fund	$ 69,397	$ 56,882	$ 94,700	$ 84,042	$ 77,100	$ 77,950	7.3%
TOTALS	**$ 926,889**	**$ 899,093**	**$ 1,336,155**	**$ 1,231,623**	**$ 1,062,159**	**$ 1,084,163**	**100%**

TOP FIVE EXPENDITURES



Recreation



The Recreation Department is dedicated to meeting the recreational needs of the citizens of Lincoln by providing quality programs and exceptional customer service. In addition, the department 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, Afterschool Care & Camps, Aquatics, 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. **Afterschool Care & Camps** provide City residents a cost-effective solution for families who need childcare or simply wish to keep their children active, meet new people, learn a new skill, and have fun after school hours, during the summer months, and/or holiday breaks. Aquatics programs provide the community and participants of all ages the benefits of swim instruction, water safety education, exercise, and fun. **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.

2023-24 ACCOMPLISHMENTS

- Streamlined the rental program for covered picnic areas in city parks, while adding sports courts such as pickleball, to improve efficiency and increase revenues.
- Created and delivered the inaugural Big Dill, a pickleball event in partnership with the Lincoln Hills Pickleball Club to celebrate the opening of the pickleball courts at McBean Park and to bring awareness to the sport.
- Launched a new year-round afterschool program (Kids Klub), serving families of Creekside Elementary School.
- In partnership with WPUSD, Lincoln PD and other agencies providing services for local youth, continued the development of a Youth Master Plan.
- In coordination with Parks & Facilities Maintenance, completed grant funded renovations of the Lincoln Community Center.

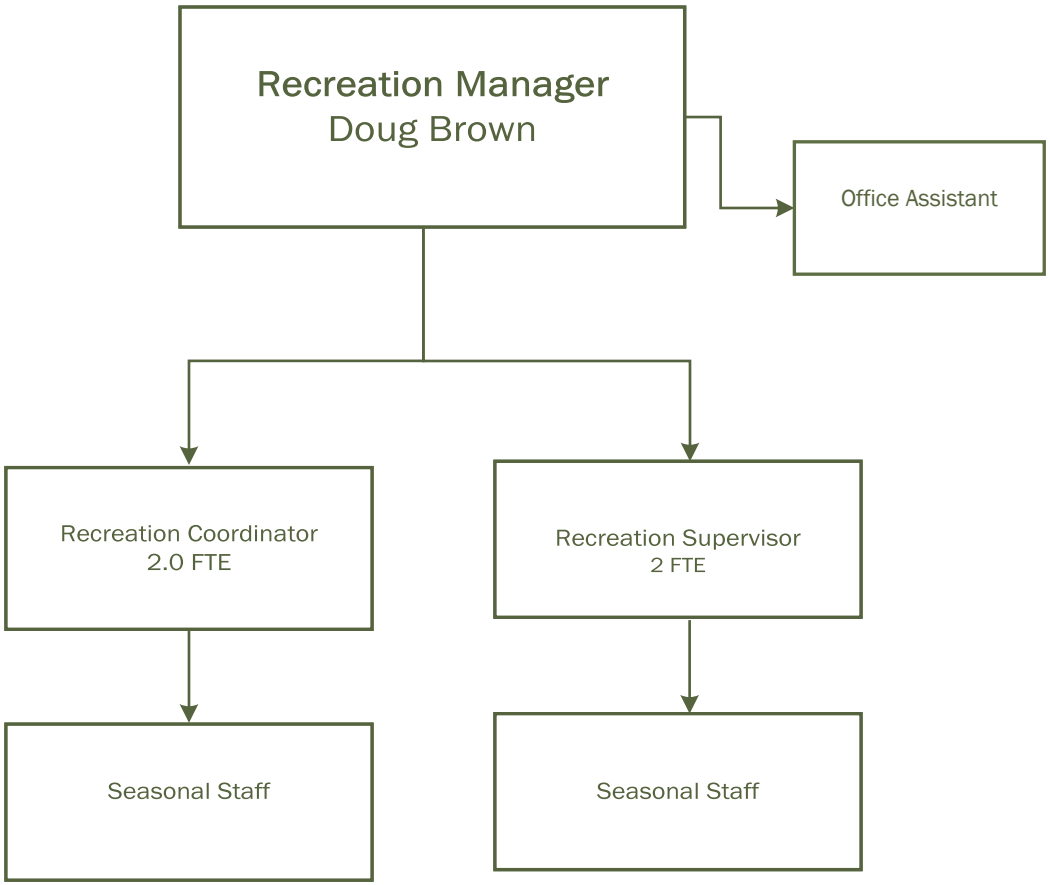
2025-27 GOALS

- **Organizational Efficiency:** Develop and implement a Parks and Recreation Master Plan
- **Organizational Efficiency and Economic Development:** Streamline the special event permit process to improve efficiency and increase revenues.
- **Organizational Efficiency:** Create and begin delivery of the Rec2Go program to improve community outreach and create free mobile recreation opportunities for the underserved populations in our community.
- **Organizational Efficiency and Economic Development:** Expand the Kids Klub program to include AM care for PM kindergartners.
- **Organizational Efficiency and Economic Development:** Expand the Kids Klub program to additional school sites (Carlin C Coppin Elementary and/or First Street School).








Recreation Manager
Doug Brown
Office Assistant
Recreation Coordinator
2.0 FTE
Recreation Supervisor
2 FTE
Seasonal Staff
Seasonal Staff

RECREATION DEPARTMENT

FY 2025-2027 Biennium Budget

AUTHORIZED POSITION INFORMATION

DIVISION	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
ADMINISTRATION	1.35	2.35	2.35	2.35	2.35
ADULT SPORTS	4.40	4.40	4.40	4.40	4.40
YOUTH SPORTS	15.80	15.80	15.80	15.80	15.80
CAMPS	16.10	16.10	16.10	16.10	16.10
SPECIAL EVENTS	2.80	2.80	2.80	2.80	2.80
CONTRACT CLASSES	0.45	0.45	0.45	0.45	0.45
AQUATICS	10.10	10.10	10.10	10.10	10.10
TOTALS	**51.00**	**52.00**	**52.00**	**52.00**	**52.00**

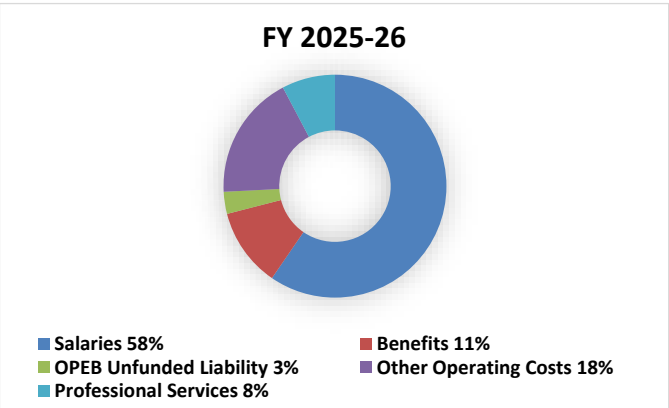
DIVISION BUDGET SUMMARY

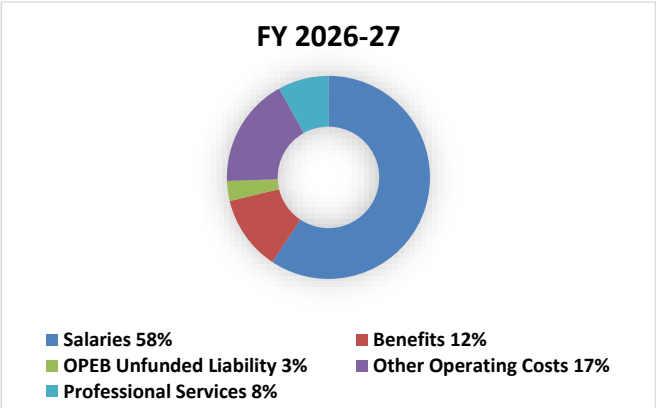
DIVISION EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted
ADMINISTRATION	$ 357,399	$ 515,149	$ 679,274	$ 558,333	$ 628,670	$ 647,958
ADULT SPORTS	$ 89,849	$ 94,982	$ 115,619	$ 111,898	$ 123,782	$ 125,374
YOUTH SPORTS	$ 175,999	$ 206,427	$ 250,046	$ 223,411	$ 252,426	$ 252,513
CAMPS	$ 177,875	$ 199,813	$ 229,882	$ 257,358	$ 432,291	$ 439,367
SPECIAL EVENTS	$ 93,181	$ 102,255	$ 121,969	$ 107,611	$ 134,918	$ 148,159
CONTRACT CLASSES	$ 77,113	$ 60,795	$ 96,932	$ 69,718	$ 72,422	$ 78,644
AQUATICS	$ 149,177	$ 164,864	$ 189,402	$ 185,216	$ 194,627	$ 188,620
TOTALS	**$ 1,120,593**	**$ 1,344,286**	**$ 1,683,124**	**$ 1,513,545**	**$ 1,839,136**	**$ 1,880,635**

EXPENDITURE CATEGORIES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted
Salaries	$ 624,286	$ 773,616	$ 865,929	$ 832,727	$ 1,063,346	$ 1,083,817
Benefits	$ 121,434	$ 179,007	$ 184,747	$ 185,088	$ 204,140	$ 217,836
Pension Obligation	$ 32,625	$ 34,560	$ 45,911	$ 45,911	$ 53,837	$ 53,837
OPEB Unfunded Liability	$ 37,960	$ 38,217	$ 58,068	$ 58,068	$ 57,108	$ 58,042
Other Operating Costs	$ 144,175	$ 170,102	$ 263,949	$ 223,382	$ 322,695	$ 319,703
Professional Services	$ 160,113	$ 148,785	$ 264,520	$ 168,369	$ 138,010	$ 147,400
TOTALS	**$ 1,120,593**	**$ 1,344,286**	**$ 1,683,124**	**$ 1,513,545**	**$ 1,839,136**	**$ 1,880,635**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted
#1000 - General Fund	$ 1,120,593	$ 1,344,286	$ 1,683,124	$ 1,513,545	$ 1,839,136	$ 1,880,635
TOTALS	**$ 1,120,593**	**$ 1,344,286**	**$ 1,683,124**	**$ 1,513,545**	**$ 1,839,136**	**$ 1,880,635**

TOP FIVE EXPENDITURES





RECREATION DEPARTMENT

ADMINISTRATION

FY 2025-2027 Biennium Budget

POSITION INFORMATION

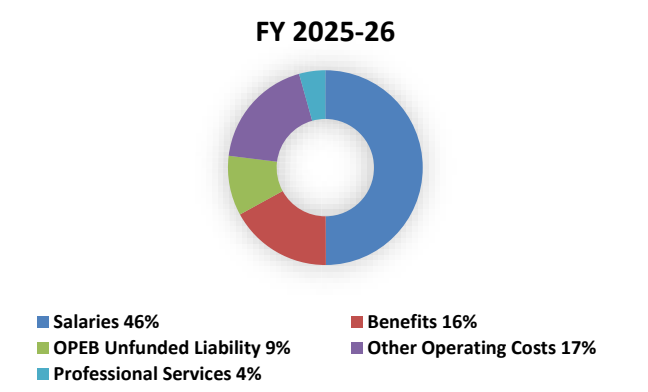
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Recreation Supervisor / Manager	0.70	0.70	0.70	0.70	0.70
Recreation Coordinator	0.15	1.15	1.15	1.15	1.15
Office Assistant	0.50	0.50	0.50	0.50	0.50
TOTALS	**1.35**	**2.35**	**2.35**	**2.35**	**2.35**

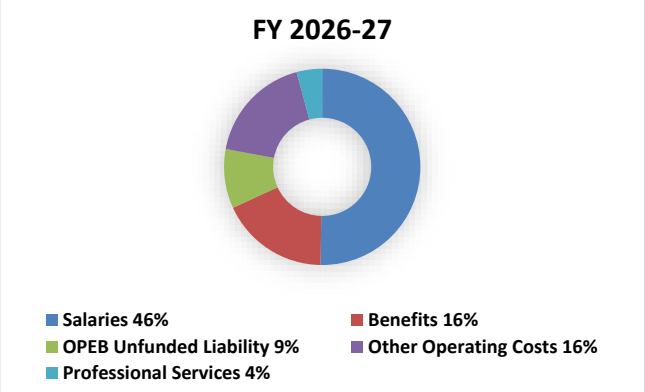
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 149,015	$ 250,427	$ 286,169	$ 231,115	$ 286,897	$ 298,733	46.1%
Benefits	$ 36,345	$ 83,802	$ 94,072	$ 85,488	$ 98,328	$ 106,174	16.4%
Pension Obligation	$ 32,625	$ 34,560	$ 45,911	$ 45,911	$ 53,837	$ 53,837	8.3%
OPEB Unfunded Liability	$ 37,960	$ 38,217	$ 58,068	$ 58,068	$ 57,108	$ 58,042	9.0%
Other Operating Costs	$ 55,734	$ 59,934	$ 97,554	$ 84,751	$ 107,500	$ 106,172	16.4%
Professional Services	$ 45,719	$ 48,209	$ 97,500	$ 53,000	$ 25,000	$ 25,000	3.9%
TOTALS	**$ 357,399**	**$ 515,149**	**$ 679,274**	**$ 558,333**	**$ 628,670**	**$ 647,958**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 357,399	$ 515,149	$ 679,274	$ 558,333	$ 628,670	$ 647,958	100.0%
TOTALS	**$ 357,399**	**$ 515,149**	**$ 679,274**	**$ 558,333**	**$ 628,670**	**$ 647,958**	**100%**

TOP FIVE EXPENDITURES





RECREATION DEPARTMENT

ADULT SPORTS

FY 2025-2027 Biennium Budget

POSITION INFORMATION

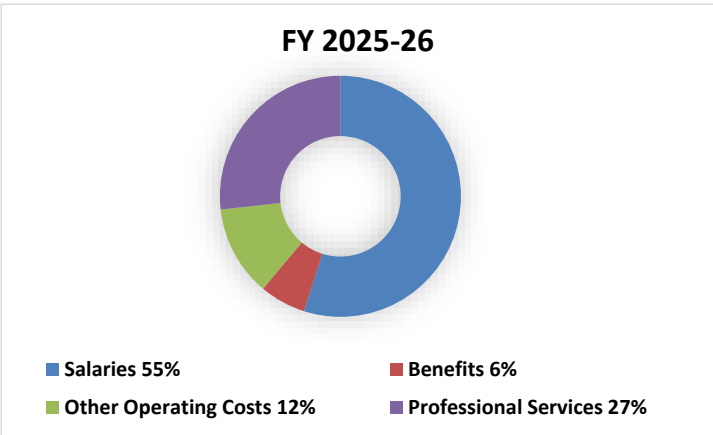
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Recreation Manager	0.05	0.05	0.05	0.05	0.05
Recreation Supervisor	0.30	0.30	0.30	0.30	0.30
Office Assistant	0.05	0.05	0.05	0.05	0.05
Various Seasonal (Full time equivalent)	4.00	4.00	4.00	4.00	4.00
TOTALS	**4.40**	**4.40**	**4.40**	**4.40**	**4.40**

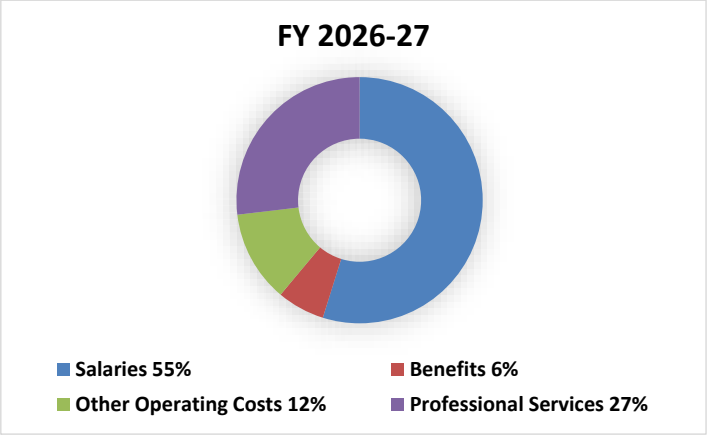
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 53,686	$ 52,201	$ 66,855	$ 65,521	$ 67,941	$ 68,744	54.8%
Benefits	$ 7,246	$ 7,254	$ 5,336	$ 7,666	$ 7,681	$ 7,850	6.3%
Other Operating Costs	$ 2,929	$ 7,661	$ 8,108	$ 6,404	$ 15,050	$ 15,080	12.0%
Professional Services	$ 25,988	$ 27,865	$ 35,320	$ 32,307	$ 33,110	$ 33,700	26.9%
TOTALS	**$ 89,849**	**$ 94,982**	**$ 115,619**	**$ 111,898**	**$ 123,782**	**$ 125,374**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 89,849	$ 94,982	$ 115,619	$ 111,898	$ 123,782	$ 125,374	100.0%
TOTALS	**$ 89,849**	**$ 94,982**	**$ 115,619**	**$ 111,898**	**$ 123,782**	**$ 125,374**	**100%**

TOP EXPENDITURES





RECREATION DEPARTMENT

YOUTH SPORTS

FY 2025-2027 Biennium Budget

POSITION INFORMATION

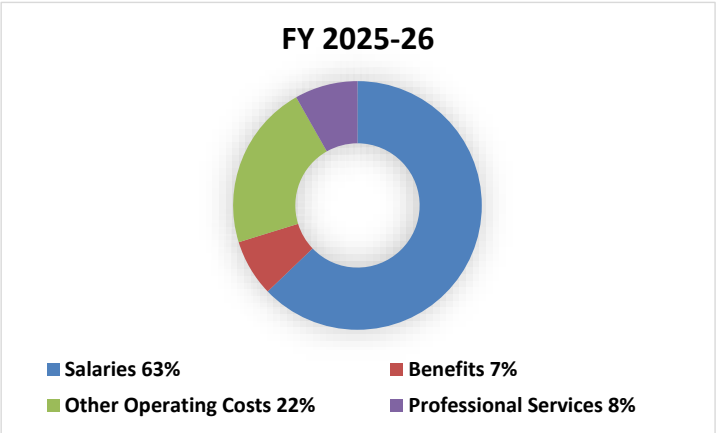
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Recreation Manager	0.05	0.05	0.05	0.05	0.05
Recreation Supervisor	0.70	0.70	0.70	0.70	0.70
Office Assistant	0.05	0.05	0.05	0.05	0.05
Various Seasonal (Full time equivalent)	15.00	15.00	15.00	15.00	15.00
TOTALS	**15.80**	**15.80**	**15.80**	**15.80**	**15.80**

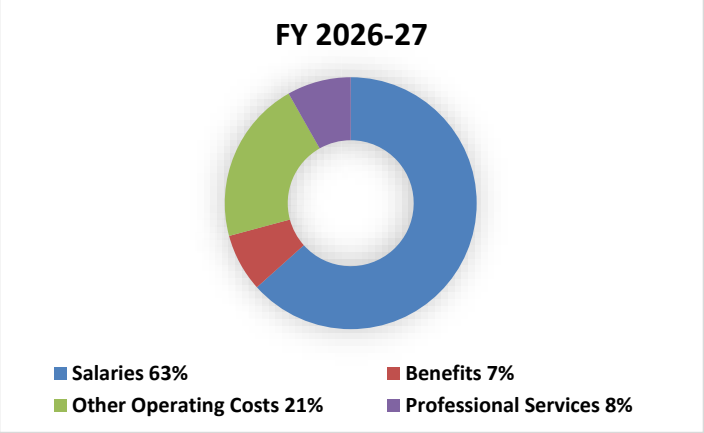
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 112,629	$ 135,725	$ 146,438	$ 143,695	$ 158,630	$ 160,026	63.4%
Benefits	$ 14,909	$ 17,669	$ 10,976	$ 18,089	$ 18,631	$ 18,792	7.4%
Other Operating Costs	$ 33,811	$ 29,675	$ 52,332	$ 36,265	$ 54,465	$ 52,995	21.0%
Professional Services	$ 14,650	$ 23,357	$ 40,300	$ 25,362	$ 20,700	$ 20,700	8.2%
TOTALS	**$ 175,999**	**$ 206,427**	**$ 250,046**	**$ 223,411**	**$ 252,426**	**$ 252,513**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 175,999	$ 206,427	$ 250,046	$ 223,411	$ 252,426	$ 252,513	100.0%
TOTALS	**$ 175,999**	**$ 206,427**	**$ 250,046**	**$ 223,411**	**$ 252,426**	**$ 252,513**	**100%**

TOP EXPENDITURES





RECREATION DEPARTMENT

CAMPS

FY 2025-2027 Biennium Budget

POSITION INFORMATION

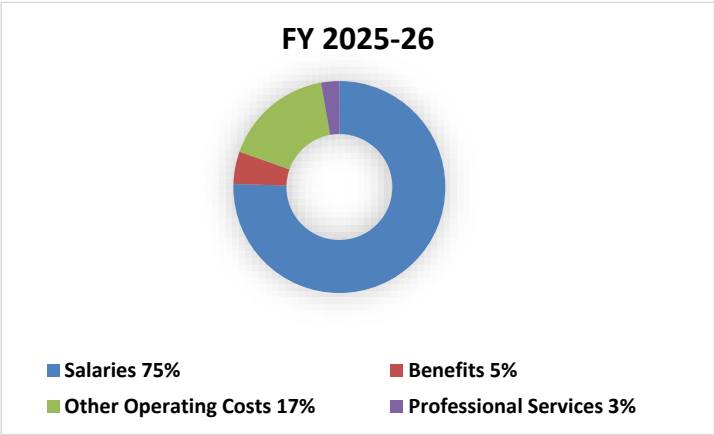
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Recreation Manager	0.05	0.05	0.05	0.05	0.05
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00
Office Assistant	0.05	0.05	0.05	0.05	0.05
Various Seasonal (Full time equivalent)	15.00	15.00	15.00	15.00	15.00
TOTALS	**16.10**	**16.10**	**16.10**	**16.10**	**16.10**

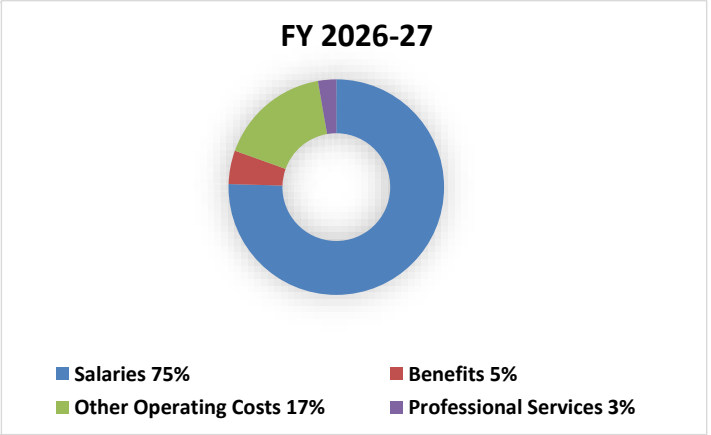
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 126,754	$ 139,924	$ 146,417	$ 174,652	$ 326,173	$ 331,532	75.5%
Benefits	$ 14,141	$ 15,612	$ 18,065	$ 22,066	$ 21,446	$ 22,115	5.0%
Other Operating Costs	$ 25,878	$ 34,451	$ 54,900	$ 50,240	$ 72,672	$ 73,720	16.8%
Professional Services	$ 11,101	$ 9,825	$ 10,500	$ 10,400	$ 12,000	$ 12,000	2.7%
TOTALS	**$ 177,875**	**$ 199,813**	**$ 229,882**	**$ 257,358**	**$ 432,291**	**$ 439,367**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 177,875	$ 199,813	$ 229,882	$ 257,358	$ 432,291	$ 439,367	100.0%
TOTALS	**$ 177,875**	**$ 199,813**	**$ 229,882**	**$ 257,358**	**$ 432,291**	**$ 439,367**	**100%**

TOP EXPENDITURES





RECREATION DEPARTMENT

SPECIAL EVENTS

FY 2025-2027 Biennium Budget

POSITION INFORMATION

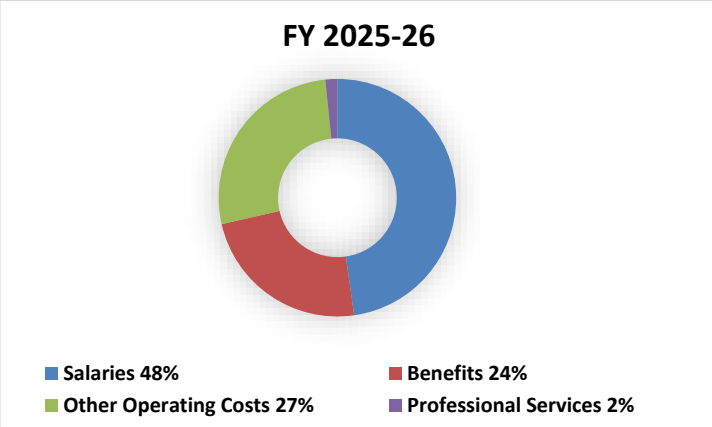
Authorized Positions	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Recreation Manager	0.05	0.05	0.05	0.05	0.05
Recreation Coordinator	0.70	0.70	0.70	0.70	0.70
Office Assistant	0.05	0.05	0.05	0.05	0.05
Various Seasonal (Full time equivalent)	2.00	2.00	2.00	2.00	2.00
TOTALS	**2.80**	**2.80**	**2.80**	**2.80**	**2.80**

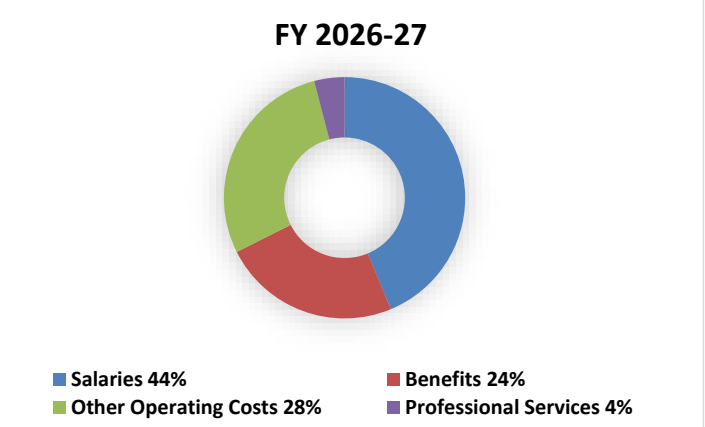
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 46,959	$ 59,000	$ 61,734	$ 60,773	$ 64,414	$ 64,773	43.7%
Benefits	$ 23,690	$ 27,566	$ 29,660	$ 27,764	$ 31,954	$ 35,356	23.9%
Other Operating Costs	$ 13,210	$ 13,005	$ 16,275	$ 17,074	$ 36,350	$ 42,030	28.4%
Professional Services	$ 9,321	$ 2,684	$ 14,300	$ 2,000	$ 2,200	$ 6,000	4.0%
TOTALS	**$ 93,181**	**$ 102,255**	**$ 121,969**	**$ 107,611**	**$ 134,918**	**$ 148,159**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 93,181	$ 102,255	$ 121,969	$ 107,611	$ 134,918	$ 148,159	100.0%
TOTALS	**$ 93,181**	**$ 102,255**	**$ 121,969**	**$ 107,611**	**$ 134,918**	**$ 148,159**	**100%**

TOP EXPENDITURES





RECREATION DEPARTMENT

CONTRACT CLASSES

FY 2025-2027 Biennium Budget

POSITION INFORMATION

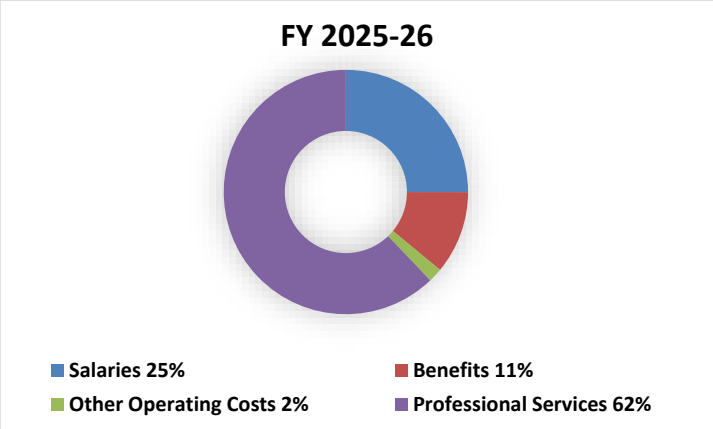
Authorized Positions	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Recreation Manager	0.05	0.05	0.05	0.05	0.05
Recreation Coordinator	0.15	0.15	0.15	0.15	0.15
Office Assistant	0.25	0.25	0.25	0.25	0.25
TOTALS	**0.45**	**0.45**	**0.45**	**0.45**	**0.45**

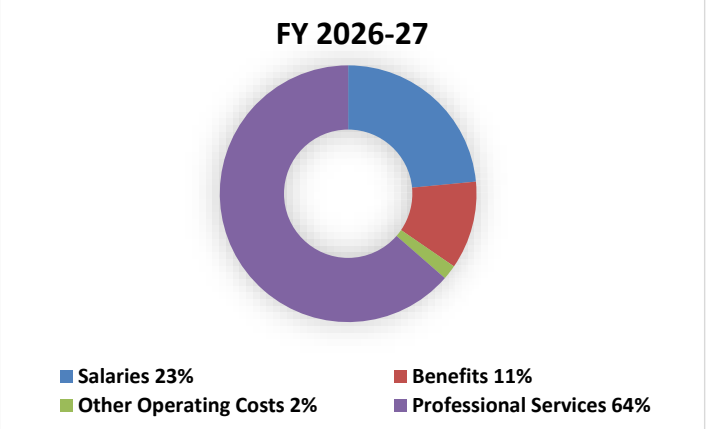
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 15,620	$ 16,223	$ 17,299	$ 16,319	$ 18,118	$ 18,477	23.5%
Benefits	$ 6,145	$ 6,834	$ 7,573	$ 6,899	$ 7,954	$ 8,717	11.1%
Other Operating Costs	$ 2,014	$ 895	$ 5,460	$ 1,500	$ 1,350	$ 1,450	1.8%
Professional Services	$ 53,334	$ 36,844	$ 66,600	$ 45,000	$ 45,000	$ 50,000	63.6%
TOTALS	**$ 77,113**	**$ 60,795**	**$ 96,932**	**$ 69,718**	**$ 72,422**	**$ 78,644**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 77,113	$ 60,795	$ 96,932	$ 69,718	$ 72,422	$ 78,644	100.0%
TOTALS	**$ 77,113**	**$ 60,795**	**$ 96,932**	**$ 69,718**	**$ 72,422**	**$ 78,644**	**100%**

TOP EXPENDITURES





RECREATION DEPARTMENT

AQUATICS

FY 2025-2027 Biennium Budget

POSITION INFORMATION

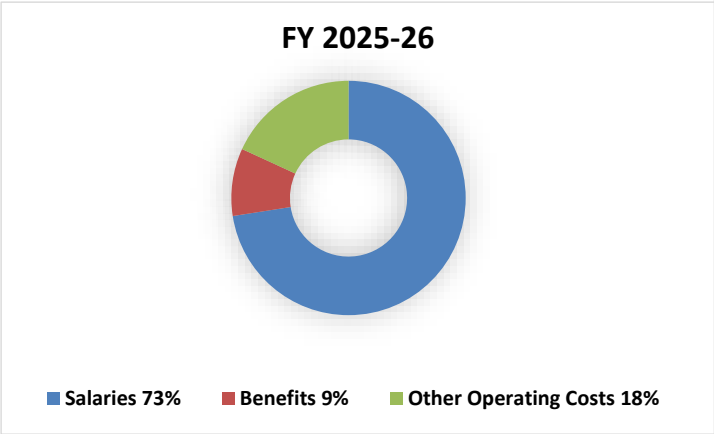
Authorized Positions	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Recreation Manager	0.05	0.05	0.05	0.05	0.05
Office Assistant	0.05	0.05	0.05	0.05	0.05
Various Seasonal / Pool Mgr / Asst Pool Mgr	10.00	10.00	10.00	10.00	10.00
TOTALS	**10.10**	**10.10**	**10.10**	**10.10**	**10.10**

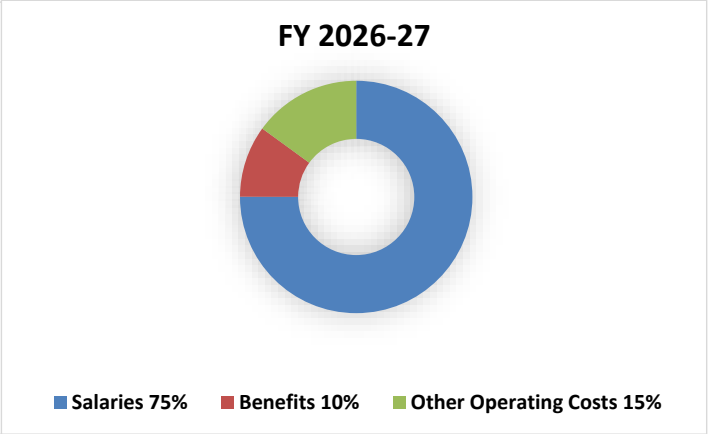
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 119,623	$ 120,115	$ 141,017	$ 140,652	$ 141,173	$ 141,532	75.0%
Benefits	$ 18,956	$ 20,268	$ 19,065	$ 17,116	$ 18,146	$ 18,832	10.0%
Other Operating Costs	$ 10,598	$ 24,481	$ 29,320	$ 27,148	$ 35,308	$ 28,256	15.0%
Professional Services	$ -	$ -	$ -	$ 300	$ -	$ -	0.0%
TOTALS	**$ 149,177**	**$ 164,864**	**$ 189,402**	**$ 185,216**	**$ 194,627**	**$ 188,620**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 149,177	$ 164,864	$ 189,402	$ 185,216	$ 194,627	$ 188,620	100.0%
TOTALS	**$ 149,177**	**$ 164,864**	**$ 189,402**	**$ 185,216**	**$ 194,627**	**$ 188,620**	**100%**

TOP EXPENDITURES





Community Development



The **Community Development Department (CDD)** manages all new development, building and planning activities. CDD consists of three divisions: **Administration**, **Building**, **and Planning.**

The CDD **Administration Division** directs, coordinates and supports the operations of the other two departmental divisions.

The **Building Division** is responsible for the review and processing of building permit submittals for the construction of new and existing structures. The Building Division also inspects projects to ensure compliance with building code. The Building Division is also responsible for the abatement of non-compliant and/or dangerous structures.

The **Planning Division** conducts both current and long-range planning activities including processing of entitlement applications (e.g., Conditional Use and Design Review permits, General Development Plans and Tentative Maps) and updates to policy and code documents (General Plan and Zoning). The Planning Division receives projects for compliance with the California Environmental Quality Act (CEQA). The Planning Division works closely with the **Development Engineering Division** which focuses on land development activities such as the review of grading plans and public infrastructure plans. Development Engineering reviews final subdivision maps and all new infrastructure improvements for conformance to current development standards. Development Engineering oversees the annexation of projects into their respective maintenance and public safety Community Facility Districts.

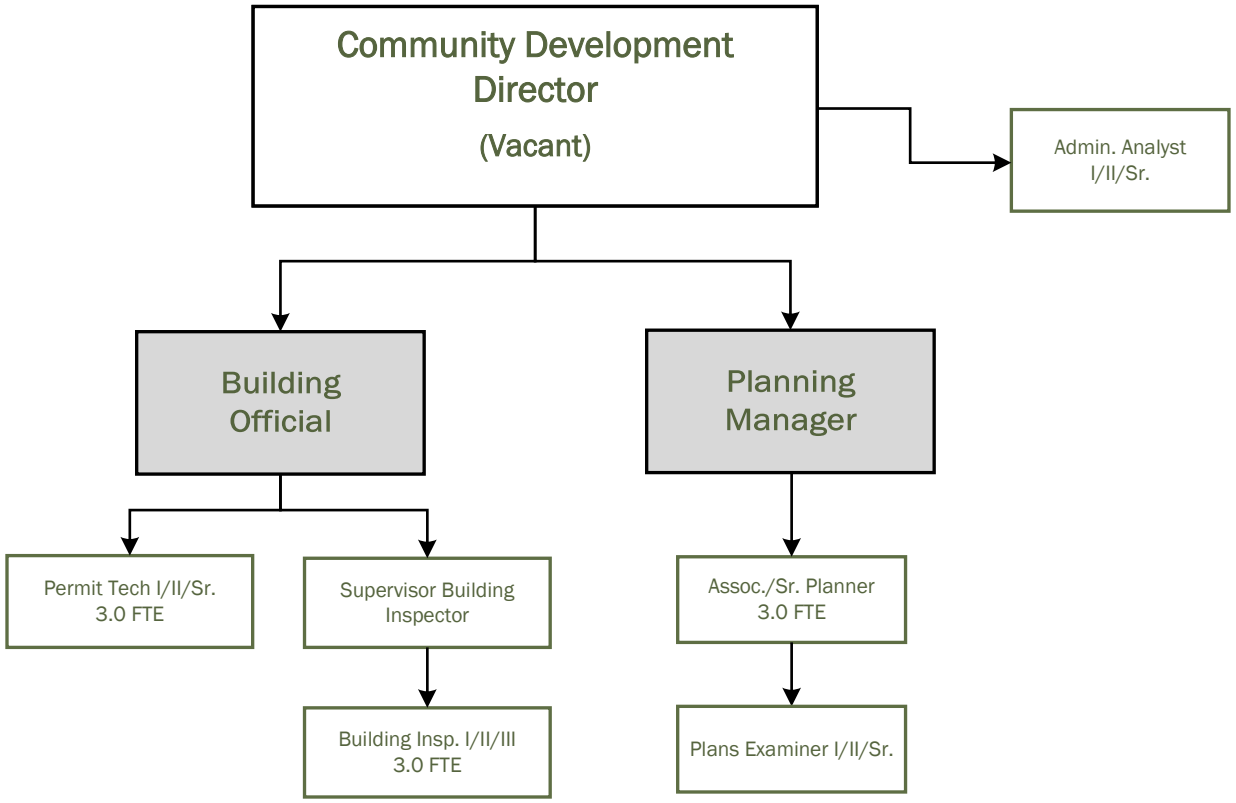
2023-25 ACCOMPLISHMENTS

- Fixed over 30 issues with Accela and enhanced / tailored reporting data. (BLDG)
- Improved customer service through better understanding of divisions' roles and needs. (BLDG)
- Created online platform for submittal of OTC (over-the-counter) permits, allowing customers to submit 24/7 without the need to come to the counter. (BLDG)
- Increased CDD staff cross-training, specifically with focus on fees, Accela, plan review. (ADMIN)
- Increased oversight and management of Developer Deposit accounts, resulting in reduced outstanding balances. (ADMIN)
- Established new BLDG positions (plan reviewer, supervising inspector, senior permit tech) with goal of reduced consultant dependency. (BLDG)
- Symbium software implemented for instant solar permitting. (BLDG)

- Through Citizen Portal (CP), next-day inspections can be scheduled until 11:59pm and inspection corrections viewable on website. Fees can now also be paid through CP. (BLDG)
- Pre-approved ADU plans adopted and launched onto City website. (BLDG / PLNG)
- Village 5a Specific Plan annexed into the City of Lincoln. (PLNG)
- Commencement of residential development (Hidden Hills) in Village 1 Specific Plan, Liberty at Lincoln in Village 7 Specific Plan, SUD-B NEQ Specific Plan. (PLNG)
- Initiated evaluation of General Plan and Title 18 (Zoning) of the Lincoln Municipal Code. (PLNG)
- Streamlining of residential production homes and Subdivision Map review process. (PLNG)
- Commencement of construction of 189-unit affordable housing apartment complex, The Gardens at Bella Breeze. (PLNG)
- Initiated Downtown Master Plan (DMP) with Green Means Go grant funding. (PLNG)
- Initiating General Plan amendments for high density housing, open space, AB 98 (Trucks), inclusionary affordable housing. (PLNG)
- Adopted Accessory Dwelling Unit Ordinance. (PLNG)

2025-27 GOALS

- **Organizational Efficiency:** Streamline the routing process for new single-family dwellings. Ensure timely responses to internal routing issues/comments/denials. (BLDG/PLNG/ADMIN)
- **Organizational Efficiency:** Streamline customer's application "user experience" through the enhanced use of Citizen Portal. (BLDG)
- **Organizational Efficiency:** Further train and cross-train staff to meet service demand. (ADMIN)
- **Organizational Efficiency:** Further customize permit software, website and GIS mapping for a better user-experience as well as migration to paperless operations. (ADMIN)
- **Team Cohesion:** Maintain morale and customer service. (ADMIN)
- **Organizational Efficiency:** Further reduce use of consultants via cross-training and education to increase office resilience. (BLDG)
- **Infrastructure:** Complete Village 7b Specific Plan Annexation. (PLNG)
- **Infrastructure:** Guide strategic planned development in Villages 1, 5a, 7 (Liberty at Lincoln) and SUD-B NEQ. (PLNG)
- **Economic Development:** Complete Downtown Master Plan to spur development/investment. (PLNG)
- **Organizational Efficiency:** Complete interactive website updates for planning projects. (PLNG)
- **Organizational Efficiency:** Initiate code amendments to Title 17 (Subdivision) and 18 (Zoning) of the City Code. (PLNG)
- **Organizational Efficiency:** Complete F:\ drive re-organization and purge.
- **Team Cohesion:** address DEV ENG future office space needs. (ADMIN)
- **Organizational Efficiency:** Improve CDD website via expanded FAQ's and up to date handout information. (BLDG)
- **Organizational Efficiency:** Increase the number of OTC (over the counter) permits available via Symbium. (BLDG)


Community Development Director
(Vacant)
Admin. Analyst I/II/Sr.
Building Official
Planning Manager
Permit Tech I/II/Sr. 3.0 FTE
Supervisor Building Inspector
Building Insp. I/II/III 3.0 FTE
Assoc./Sr. Planner 3.0 FTE
Plans Examiner I/II/Sr.

COMMUNITY DEVELOPMENT

FY 2025-2027 Biennium Budget

AUTHORIZED POSITION INFORMATION

SECTION	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
ADMINISTRATION	12.00	12.00	12.00	12.00	12.00
PLANNING DIVISION	4.00	4.00	5.00	5.00	5.00
BUILDING DIVISION	5.00	5.00	4.00	5.00	5.00
TOTALS	**21.00**	**21.00**	**21.00**	**22.00**	**22.00**

DEPARTMENT BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted
ADMINISTRATION	$ 726,751	$ 956,824	$ 1,091,143	$ 1,888,828	$ 1,037,667	$ 1,074,576
PLANNING DIVISION	$ 625,450	$ 571,378	$ 1,445,119	$ 1,134,406	$ 1,364,518	$ 1,200,009
BUILDING	$ 1,453,665	$ 1,441,262	$ 1,819,285	$ 1,477,620	$ 1,494,400	$ 1,521,546
TOTALS	**$ 2,805,866**	**$ 2,969,463**	**$ 4,355,547**	**$ 4,500,854**	**$ 3,896,585**	**$ 3,796,131**

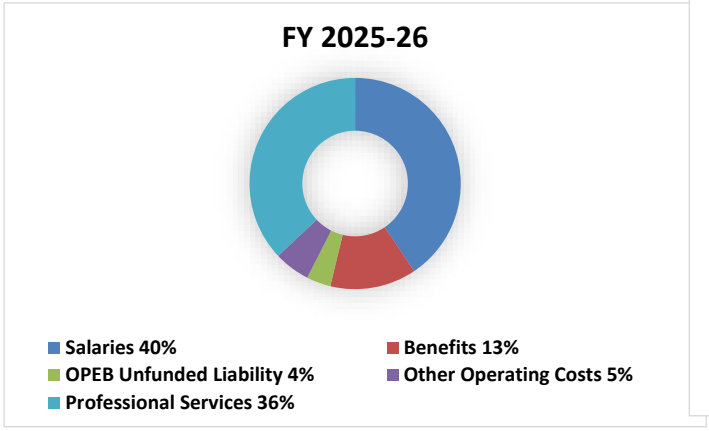
EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted
Salaries	$ 1,114,650	$ 1,167,950	$ 1,519,797	$ 1,201,800	$ 1,556,619	$ 1,614,250
Benefits	$ 321,065	$ 359,797	$ 482,977	$ 360,646	$ 508,449	$ 550,687
Pension Obligation	$ 33,957	$ 36,252	$ 48,458	$ 48,457	$ 56,844	$ 56,844
OPEB Unfunded Liability	$ 75,920	$ 107,005	$ 154,849	$ 154,849	$ 142,768	$ 145,106
Other Operating Costs	$ 74,506	$ 75,922	$ 164,528	$ 96,606	$ 210,662	$ 199,242
Professional Services	$ 1,185,768	$ 1,222,538	$ 1,984,938	$ 2,638,496	$ 1,421,243	$ 1,230,002
TOTALS	**$ 2,805,866**	**$ 2,969,463**	**$ 4,355,547**	**$ 4,500,854**	**$ 3,896,585**	**$ 3,796,131**

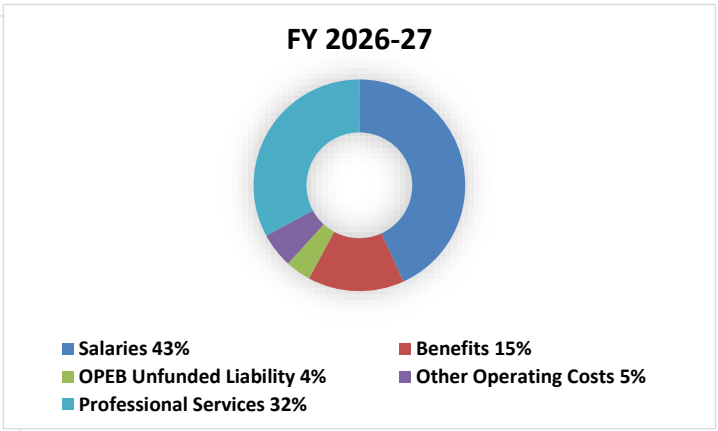
COMMUNITY DEVELOPMENT

FY 2025-2027 Biennium Budget

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted
#1000 - General Fund	$ 246,481	$ 202,563	$ 232,871	$ 196,663	$ 235,373	$ 243,350
#1020 - Standard Allowance	$ -	$ -	$ 262,221	$ 68,796	$ 193,425	$ -
#2230 - Streets Fund	$ -	$ -	$ 2,011	$ 2,011	$ -	$ -
#2480 - Development Svcs Fund	$ 2,491,189	$ 2,766,900	$ 3,855,427	$ 3,330,681	$ 3,467,787	$ 3,552,781
#7100 - Water Fund	$ 22,732	$ -	$ 2,011	$ 2,011	$ -	$ -
#7200 - Wastewater Fund	$ 22,733	$ -	$ 1,006	$ 1,006	$ -	$ -
#7250 - Wastewater PFE Fund	$ -	$ -	$ -	$ 899,686	$ -	$ -
#7300 - Solid Waste Fund	$ 22,732	$ -	$ -	$ -	$ -	$ -
TOTALS	**$ 2,805,866**	**$ 2,969,463**	**$ 4,355,547**	**$ 4,500,854**	**$ 3,896,585**	**$ 3,796,131**

TOP FIVE EXPENDITURES





COMMUNITY DEVELOPMENT

ADMINISTRATION

FY 2025-2027 Biennium Budget

POSITION INFORMATION

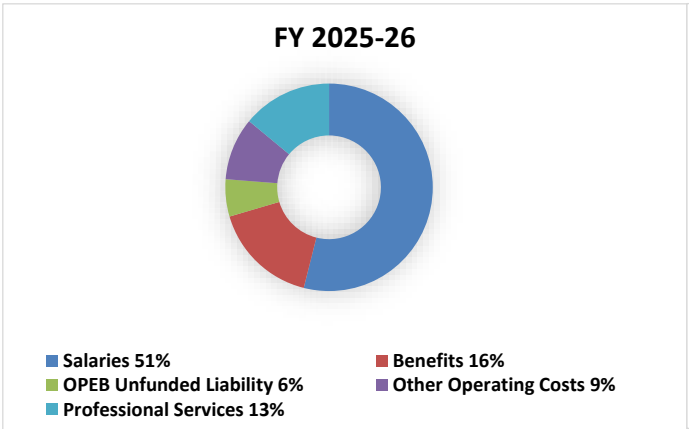
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Community Development Director	1.00	1.00	1.00	1.00	1.00
Administrative Analyst I / II / Senior	1.00	1.00	1.00	1.00	1.00
Permit Technician I / II / Senior	3.00	3.00	3.00	3.00	3.00
Planning Commissioners	7.00	7.00	7.00	7.00	7.00
TOTALS	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**

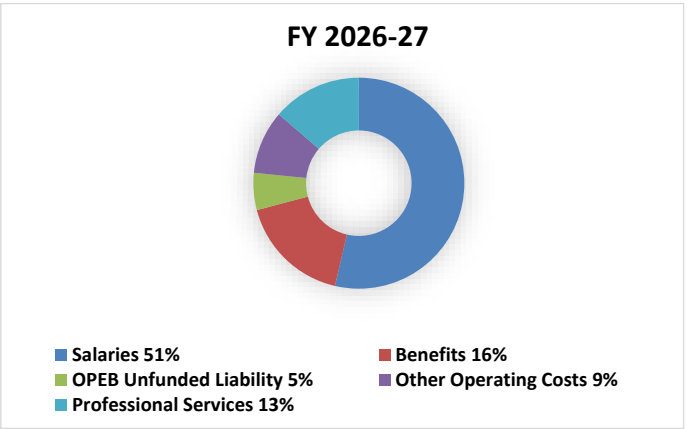
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 416,927	$ 517,825	$ 598,241	$ 546,429	$ 531,009	$ 548,015	51.0%
Benefits	$ 127,207	$ 147,684	$ 159,235	$ 154,858	$ 162,704	$ 176,258	16.4%
Pension Obligation	$ 1,172	$ 33,996	$ 45,739	$ 45,738	$ 52,979	$ 52,979	4.9%
OPEB Unfunded Liability	$ 30,368	$ 38,216	$ 58,068	$ 58,068	$ 57,107	$ 58,042	5.4%
Other Operating Costs	$ 35,377	$ 45,596	$ 77,143	$ 53,249	$ 96,050	$ 99,280	9.2%
Professional Services	$ 115,701	$ 173,507	$ 152,717	$ 1,030,486	$ 137,818	$ 140,002	13.0%
TOTALS	**$ 726,751**	**$ 956,824**	**$ 1,091,143**	**$ 1,888,828**	**$ 1,037,667**	**$ 1,074,576**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 88,393	$ 92,147	$ 60,695	$ 66,585	$ 60,756	$ 62,768	5.8%
#2480 - Development Svcs Fund	$ 570,161	$ 864,678	$ 1,030,448	$ 922,557	$ 976,911	$ 1,011,808	94.2%
#7100 - Water Fund	$ 22,732	$ -	$ -	$ -	$ -	$ -	0.0%
#7200 - Wastewater Fund	$ 22,733	$ -	$ -	$ -	$ -	$ -	0.0%
#7250 - Wastewater PFE Fund	$ -	$ -	$ -	$ 899,686	$ -	$ -	0.0%
#7300 - Solid Waste Fund	$ 22,732	$ -	$ -	$ -	$ -	$ -	0.0%
TOTALS	**$ 726,751**	**$ 956,824**	**$ 1,091,143**	**$ 1,888,828**	**$ 1,037,667**	**$ 1,074,576**	**100%**

TOP FIVE EXPENDITURES





COMMUNITY DEVELOPMENT

PLANNING DIVISION

FY 2025-2027 Biennium Budget

POSITION INFORMATION

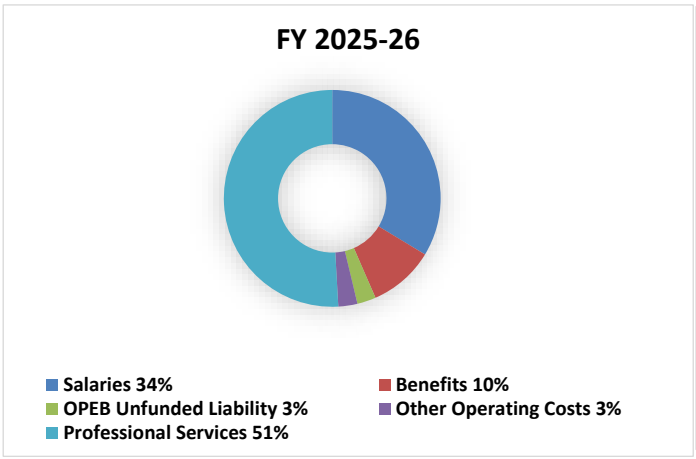
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Planning Manager	1.00	1.00	1.00	1.00	1.00
Associate / Senior Planner	3.00	3.00	3.00	3.00	3.00
Plans Examiner I / II / Senior	-	-	1.00	1.00	1.00
TOTALS	**4.00**	**4.00**	**5.00**	**5.00**	**5.00**

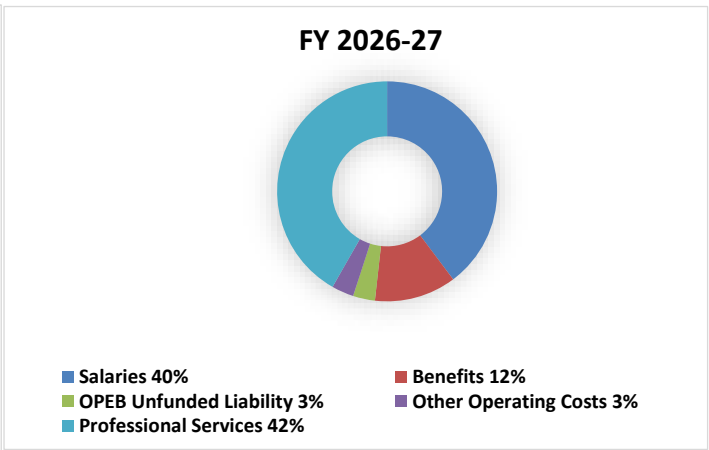
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 370,424	$ 374,570	$ 425,938	$ 356,301	$ 458,546	$ 476,250	39.7%
Benefits	$ 107,942	$ 126,768	$ 134,544	$ 103,677	$ 133,711	$ 144,069	12.0%
Pension Obligation	$ 32,165	$ 1,128	$ 984	$ 984	$ 1,965	$ 1,965	0.2%
OPEB Unfunded Liability	$ 22,776	$ 30,573	$ 38,712	$ 38,712	$ 38,071	$ 38,695	3.2%
Other Operating Costs	$ 9,235	$ 9,470	$ 32,720	$ 15,936	$ 38,800	$ 39,030	3.3%
Professional Services	$ 82,909	$ 28,868	$ 812,221	$ 618,796	$ 693,425	$ 500,000	41.7%
TOTALS	**$ 625,450**	**$ 571,378**	**$ 1,445,119**	**$ 1,134,406**	**$ 1,364,518**	**$ 1,200,009**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 57,776	$ 47,870	$ 52,575	$ 42,207	$ 56,162	$ 58,620	4.9%
#1020 - Standard Allowance	$ -	$ -	$ 262,221	$ 68,796	$ 193,425	$ -	0.0%
#2480 - Development Svcs Fund	$ 567,674	$ 523,508	$ 1,130,323	$ 1,023,403	$ 1,114,931	$ 1,141,389	95.1%
TOTALS	**$ 625,450**	**$ 571,378**	**$ 1,445,119**	**$ 1,134,406**	**$ 1,364,518**	**$ 1,200,009**	**100%**

TOP FIVE EXPENDITURES





COMMUNITY DEVELOPMENT

BUILDING DIVISION

FY 2025-2027 Biennium Budget

POSITION INFORMATION

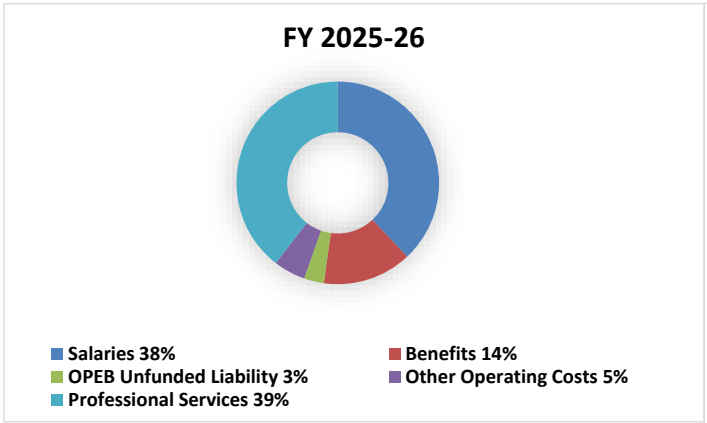
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Building Official	1.00	1.00	1.00	1.00	1.00
Supervising Building Inspector	-	-	1.00	1.00	1.00
Building Inspector I / II / III	4.00	4.00	2.00	3.00	3.00
TOTALS	**5.00**	**5.00**	**4.00**	**5.00**	**5.00**

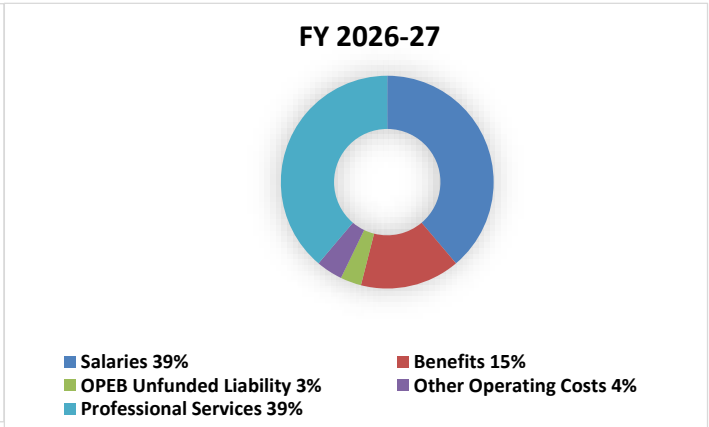
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 327,300	$ 275,555	$ 495,618	$ 299,070	$ 567,064	$ 589,985	38.8%
Benefits	$ 85,916	$ 85,344	$ 189,198	$ 102,111	$ 212,034	$ 230,360	15.1%
Pension Obligation	$ 620	$ 1,128	$ 1,735	$ 1,735	$ 1,900	$ 1,900	0.1%
OPEB Unfunded Liability	$ 22,776	$ 38,216	$ 58,069	$ 58,069	$ 47,590	$ 48,369	3.2%
Other Operating Costs	$ 29,894	$ 20,856	$ 54,665	$ 27,421	$ 75,812	$ 60,932	4.0%
Professional Services	$ 987,159	$ 1,020,162	$ 1,020,000	$ 989,214	$ 590,000	$ 590,000	38.8%
TOTALS	**$ 1,453,665**	**$ 1,441,262**	**$ 1,819,285**	**$ 1,477,620**	**$ 1,494,400**	**$ 1,521,546**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 100,312	$ 62,547	$ 119,601	$ 87,871	$ 118,455	$ 121,962	8.0%
#2230 - Streets Fund	$ -	$ -	$ 2,011	$ 2,011	$ -	$ -	0.0%
#2480 - Development Svcs Fund	$ 1,353,353	$ 1,378,714	$ 1,694,656	$ 1,384,721	$ 1,375,945	$ 1,399,584	92.0%
#7100 - Water Fund	$ -	$ -	$ 2,011	$ 2,011	$ -	$ -	0.0%
#7200 - Wastewater Fund	$ -	$ -	$ 1,006	$ 1,006	$ -	$ -	0.0%
TOTALS	**$ 1,453,665**	**$ 1,441,262**	**$ 1,819,285**	**$ 1,477,620**	**$ 1,494,400**	**$ 1,521,546**	**100%**

TOP FIVE EXPENDITURES





Engineering

The Engineering Department is comprised of the Development Engineering and Capital Projects Divisions. It serves as the engine that drives the responsible growth of the City while ensuring the implementation of sound public infrastructure to support economic development and quality of life.

The **Development Engineering Division** focuses on land development activities such as the review of: grading plans and public infrastructure plans including parks, roads, bridges, streetscape improvements, lighting, water, sewer and drainage systems, and storm water quality facilities. Engineering performs subdivision map review and reviews all new infrastructure improvements for conformance to current standards. Development Engineering oversees the annexation of projects into their respective maintenance and public safety Community Facility Districts.



The **Capital Projects 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 Division 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 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.

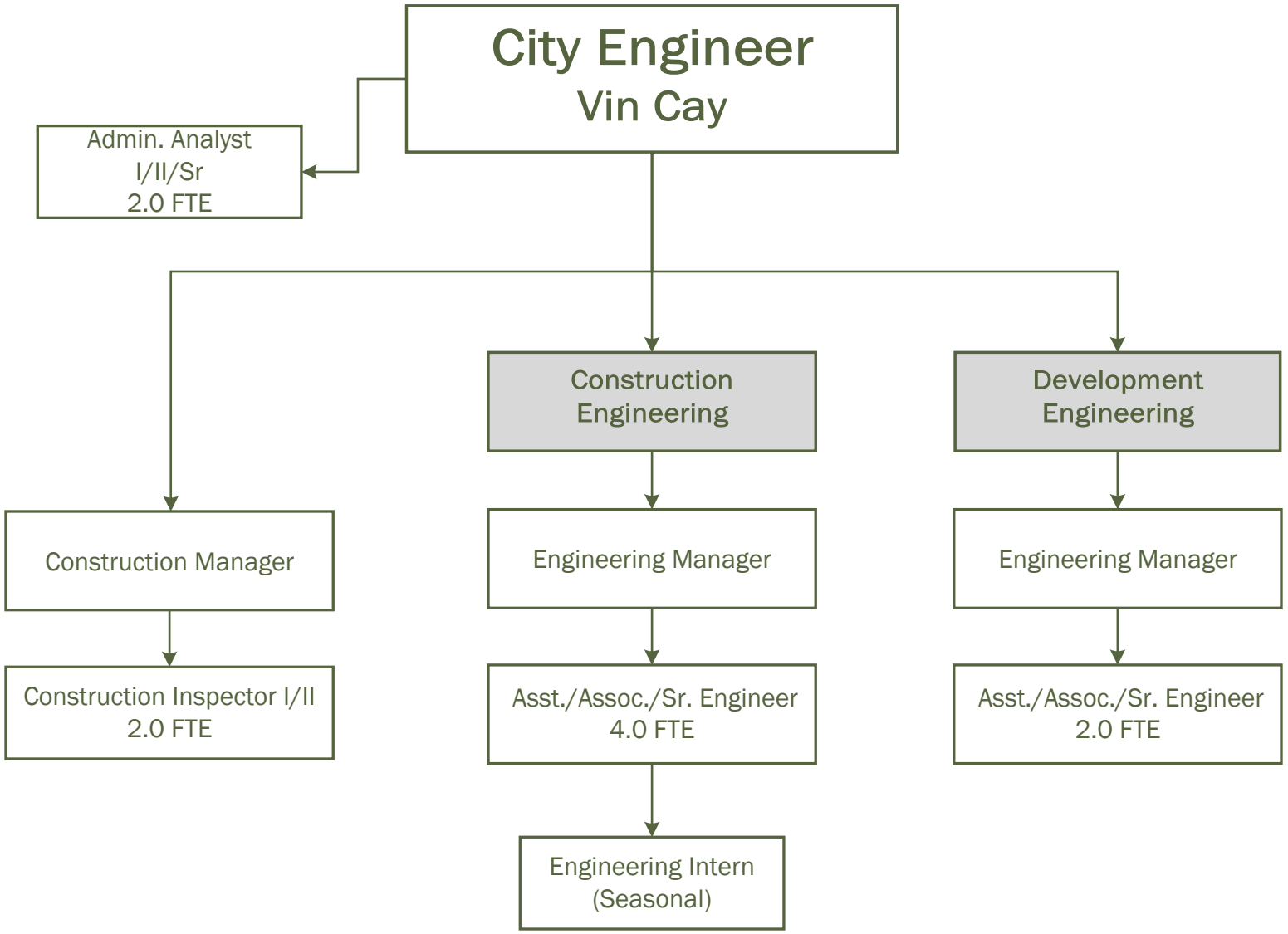
2023-25 ACCOMPLISHMENTS

- Completed the park master plan for the Bella Breeze Community Park
- Completion of Hoitt Area Water Distribution Rehabilitation
- Completed construction of Chief Robert Jimenez Park Phase III
- Completed 20 additional capital improvement projects with a combined value of $6.92 million
- Finalized inspection on 17 custom home grading permits
- 32 private development projects were completed
- Finalized 70 Encroachment Permits and 122 Pool Permits
- Processed 280 Transportation Permits, 249 Encroachment Permits, and 214 Pool Permits
- Completed public hearing process to implement Updated Public Facilities Element Nexus Study

2025-27 GOALS

- **Economic Development:** Continue to seek out opportunities for improved revenue generation for City facilities
- Organizational Efficiency: Complete update of the Engineering Design and Procedure Manual (DEV ENG)
- Organizational Efficiency: Complete minor update of the Public Facilities Improvement Standards (DEV ENG)
- **Infrastructure:** Complete design and construction of Community Center Park Phase 1
- **Infrastructure:** Begin construction of the McBean Park Drive Bridge Replacement
- **Infrastructure:** Complete design and construction of the Ferrari Ranch Road Improvements and East Joiner and Del Webb Intersection Improvements
- **Infrastructure:** Complete design and construction of approximately 10,500 linear feet of water distribution mains on K, L, M, R, 3rd, 5th and 4th Streets.
- **Infrastructure:** Complete design and construction to rehabilitate/replace approximately 3,000 linear feet of sewer pipe including 19 sewer manholes and 36 sewer services located in or near the Union Pacific Railroad right-of-way.

- **Infrastructure**: Complete design and initiate construction for Henry Road Park on Brentford Circle adjacent to Leaman Elementary
- **Infrastructure**: Complete design and initiate construction for Chief Robert Jimenez Park Phase III
- **Infrastructure**: Complete design and initiate construction of Lakeview Farms Phase 1
- **Infrastructure**: Complete design and initiate construction for the Ferrari Ranch Road UPRR Pedestrian Crossing Improvements
- **Infrastructure**: Complete design and initiate construction for the Moore Road Class I Trail
- **Infrastructure:** Complete the park master plan for the new park in Twelve Bridges (Bella Breeze Drive)
- **Infrastructure**: Complete replacement of approximately 12,000 LF of water distribution mains on H, I, and J Streets
- **Infrastructure**: Complete targeted update of the City of Lincoln Public Facilities Improvement Standards
- **Infrastructure**: Complete update of the City of Lincoln Design Criteria and Procedures Manual
- **Infrastructure**: Complete Sewer Master Plan update
- **Infrastructure**: Complete Water Master Plan update
- **Infrastructure**: Complete Bicycle Transportation Plan update
- **Infrastructure**: Complete Pavement Condition Update
- **Infrastructure:** Initiate and implement process for electronic bidding of public works projects


City Engineer
Vin Cay
Admin. Analyst
I/II/Sr
2.0 FTE
Construction
Engineering
Development
Engineering
Construction Manager
Engineering Manager
Engineering Manager
Construction Inspector I/II
2.0 FTE
Asst./Assoc./Sr. Engineer
4.0 FTE
Asst./Assoc./Sr. Engineer
2.0 FTE
Engineering Intern
(Seasonal)

ENGINEERING

FY 2025-2027 Biennium Budget

AUTHORIZED POSITION INFORMATION

SECTION	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
DEVELOPMENT ENGINEERING	5.00	5.00	5.00	4.00	4.00
CONSTRUCTION ENGINEERING	7.00	8.00	9.00	10.50	10.50
TOTALS	**12.00**	**13.00**	**14.00**	**14.50**	**14.50**

DEPARTMENT BUDGET SUMMARY

DIVISION EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted
DEVELOPMENT ENGINEERING	$ 660,870	$ 602,379	$ 1,045,608	$ 674,962	$ 1,109,813	$ 1,146,719
CONSTRUCTION ENGINEERING	$ 1,397,651	$ 1,456,743	$ 4,464,490	$ 3,324,531	$ 3,371,953	$ 2,619,396
TOTALS	**$ 2,058,521**	**$ 2,059,122**	**$ 5,510,098**	**$ 3,999,493**	**$ 4,481,766**	**$ 3,766,115**

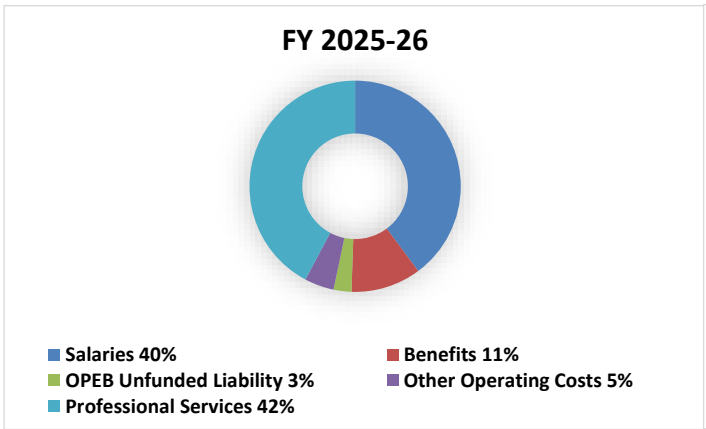
EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted
Salaries	$ 963,378	$ 1,125,418	$ 1,639,415	$ 1,155,524	$ 1,781,763	$ 1,851,741
Benefits	$ 283,498	$ 328,111	$ 527,159	$ 292,195	$ 481,012	$ 516,524
Pension Obligation	$ 3,266	$ 1,692	$ 2,578	$ 2,576	$ 5,728	$ 5,728
OPEB Unfunded Liability	$ 75,920	$ 84,078	$ 106,456	$ 106,456	$ 122,306	$ 124,307
Other Operating Costs	$ 67,573	$ 87,425	$ 136,604	$ 105,124	$ 202,105	$ 187,815
Professional Services	$ 664,886	$ 432,399	$ 3,097,886	$ 2,337,618	$ 1,888,852	$ 1,080,000
TOTALS	**$ 2,058,521**	**$ 2,059,122**	**$ 5,510,098**	**$ 3,999,493**	**$ 4,481,766**	**$ 3,766,115**

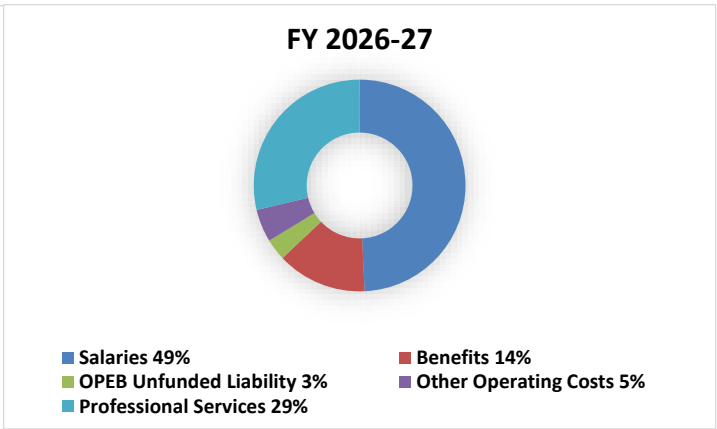
ENGINEERING

FY 2025-2027 Biennium Budget

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted
#1000 - General Fund	$ 81,662	$ 77,349	$ 147,839	$ 126,270	$ 113,181	$ 116,015
#2230 - Streets Fund	$ 373,361	$ 271,838	$ 846,755	$ 455,481	$ 846,541	$ 622,842
#2370 - ARPA Fed Assist	$ -	$ -	$ 300,000	$ 300,000	$ -	$ -
#2480 - Development Svcs Fund	$ 855,161	$ 793,267	$ 1,934,976	$ 1,162,055	$ 1,936,691	$ 1,949,766
#2490 CDBG	$ -	$ 290	$ -	$ -	$ -	$ -
#2700 - 2860 L&L / CFD	$ 23,714	$ 38,085	$ 91,307	$ 90,831	$ -	$ -
#6000 - Internal Service Fund	$ 86,580	$ 275,804	$ 377,675	$ 355,059	$ 521,491	$ 516,502
#7100 - Water Fund	$ 346,308	$ 351,873	$ 679,043	$ 523,737	$ 291,561	$ 303,333
#7200 - Wastewater Fund	$ 248,614	$ 219,357	$ 1,095,905	$ 958,081	$ 742,629	$ 226,804
#7300 - Solid Waste Fund	$ 43,122	$ 31,259	$ 36,598	$ 27,979	$ 29,672	$ 30,853
TOTALS	$ 2,058,521	$ 2,059,122	$ 5,510,098	$ 3,999,493	$ 4,481,766	$ 3,766,115

TOP FIVE EXPENDITURES





ENGINEERING

CONSTRUCTION ENGINEERING

FY 2025-2027 Biennium Budget

POSITION INFORMATION

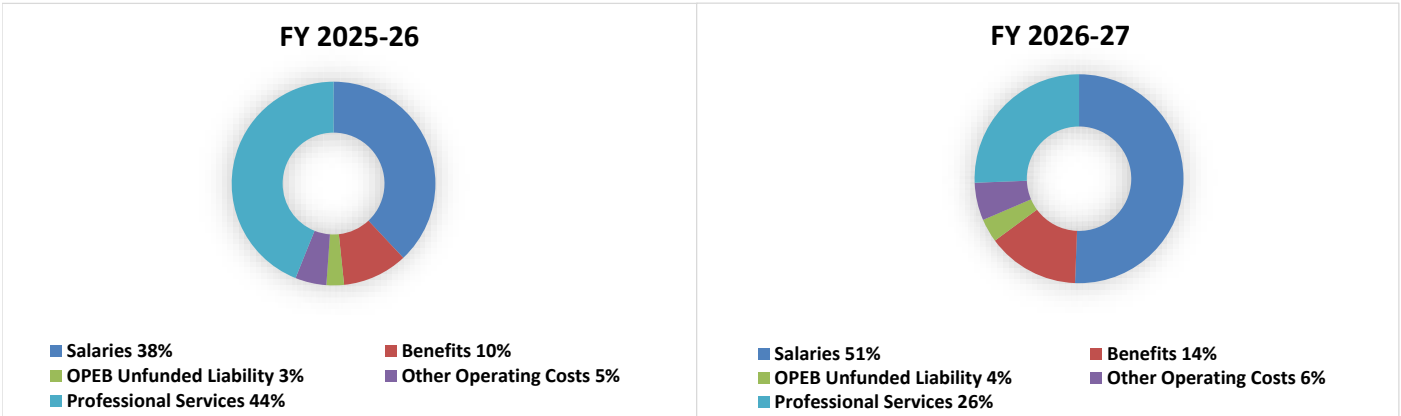
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
City Engineer	1.00	1.00	1.00	1.00	1.00
Engineering Manager	1.00	1.00	1.00	1.00	1.00
Construction Manager	1.00	1.00	1.00	1.00	1.00
Associate / Senior Engineer	2.00	3.00	3.00	4.00	4.00
Construction Inspector	1.00	1.00	2.00	2.00	2.00
Senior Administrative Analyst	1.00	1.00	1.00	1.00	1.00
Engineering Intern (Seasonal)	-	-	-	0.50	0.50
TOTALS	**7.00**	**8.00**	**9.00**	**10.50**	**10.50**

BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 541,967	$ 712,835	$ 1,125,903	$ 796,092	$ 1,279,842	$ 1,323,586	50.5%
Benefits	$ 162,838	$ 210,790	$ 373,353	$ 206,224	$ 348,382	$ 373,689	14.3%
Pension Obligation	$ 2,094	$ 1,128	$ 1,594	$ 1,593	$ 4,280	$ 4,280	0.2%
OPEB Unfunded Liability	$ 53,144	$ 53,504	$ 67,744	$ 67,744	$ 93,752	$ 95,286	3.6%
Other Operating Costs	$ 63,316	$ 82,434	$ 113,010	$ 91,260	$ 166,845	$ 152,555	5.8%
Professional Services	$ 574,291	$ 396,052	$ 2,782,886	$ 2,161,618	$ 1,478,852	$ 670,000	25.6%
TOTALS	**$ 1,397,651**	**$ 1,456,743**	**$ 4,464,490**	**$ 3,324,531**	**$ 3,371,953**	**$ 2,619,396**	**100.0%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 1,488	$ -	$ 60,000	$ 60,000	$ 37,495	$ 37,604	1.4%
#2230 - Streets Fund	$ 373,361	$ 271,838	$ 846,755	$ 455,481	$ 846,541	$ 622,842	23.8%
#2370 - ARPA Fed Assist	$ -	$ -	$ 300,000	$ 300,000	$ -	$ -	0.0%
#2480 - Development Svcs Fund	$ 274,465	$ 268,237	$ 977,207	$ 553,363	$ 902,564	$ 881,458	33.7%
#2490 CDBG		$ 290	$ -	$ -	$ -	$ -	0.0%
#2700 - 2860 L&L / CFD	$ 23,714	$ 38,085	$ 91,307	$ 90,831	$ -	$ -	0.0%
#6000 - Internal Service Fund	$ 86,580	$ 275,803	$ 377,675	$ 355,059	$ 521,491	$ 516,502	19.7%
#7100 - Water Fund	$ 346,308	$ 351,873	$ 679,043	$ 523,737	$ 291,561	$ 303,333	11.6%
#7200 - Wastewater Fund	$ 248,614	$ 219,357	$ 1,095,905	$ 958,081	$ 742,629	$ 226,804	8.7%
#7300 - Solid Waste Fund	$ 43,122	$ 31,259	$ 36,598	$ 27,979	$ 29,672	$ 30,853	1.2%
TOTALS	**$ 1,397,651**	**$ 1,456,743**	**$ 4,464,490**	**$ 3,324,531**	**$ 3,371,953**	**$ 2,619,396**	**100.0%**

TOP FIVE EXPENDITURES



ENGINEERING

DEVELOPMENT ENGINEERING

FY 2025-2027 Biennium Budget

POSITION INFORMATION

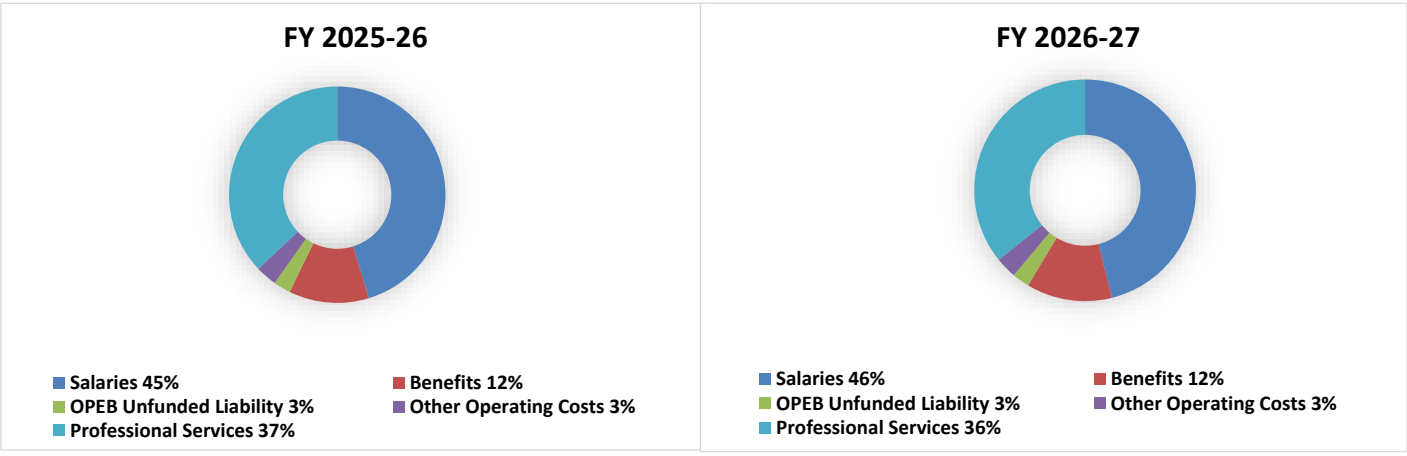
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Engineering Manager	1.00	1.00	1.00	1.00	1.00
Assistant / Associate / Senior Engineer	3.00	3.00	3.00	2.00	2.00
Senior Administrative Analyst	1.00	1.00	1.00	1.00	1.00
TOTALS	**5.00**	**5.00**	**5.00**	**4.00**	**4.00**

BUDGET SUMMARY

#REF!	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 421,411	$ 412,583	$ 513,512	$ 359,432	$ 501,921	$ 528,155	46.1%
Benefits	$ 120,660	$ 117,321	$ 153,806	$ 85,971	$ 132,630	$ 142,835	12.5%
Pension Obligation	$ 1,172	$ 564	$ 984	$ 983	$ 1,448	$ 1,448	0.1%
OPEB Unfunded Liability	$ 22,776	$ 30,574	$ 38,712	$ 38,712	$ 28,554	$ 29,021	2.5%
Other Operating Costs	$ 4,257	$ 4,991	$ 23,594	$ 13,864	$ 35,260	$ 35,260	3.1%
Professional Services	$ 90,595	$ 36,347	$ 315,000	$ 176,000	$ 410,000	$ 410,000	35.8%
TOTALS	**$ 660,870**	**$ 602,379**	**$ 1,045,608**	**$ 674,962**	**$ 1,109,813**	**$ 1,146,719**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 80,174	$ 77,349	$ 87,839	$ 66,270	$ 75,686	$ 78,411	6.8%
#2480 - Development Svcs Fund	$ 580,696	$ 525,030	$ 957,769	$ 608,692	$ 1,034,127	$ 1,068,308	93.2%
TOTALS	**$ 660,870**	**$ 602,379**	**$ 1,045,608**	**$ 674,962**	**$ 1,109,813**	**$ 1,146,719**	**100%**

TOP FIVE EXPENDITURES



Public Works Deparment

The **Public Works Department** is committed to delivering sustainable infrastructure and essential public health, safety, and utility services that enhance the welfare and quality of life in the City of Lincoln. The Department is responsible for the operations, maintenance, management, and regulatory oversight of a wide range of core utility services. The Department is organized into multiple divisions, including **Airport, Administrative Services, Facilities, Parks, Open-Space, Streetscape, Fleet, Solid Waste, Streets, Wastewater and Water.**

Public Works manages a broad range of functions that necessitate frequent and meaningful interactions with both internal stakeholders and external customers, including residents, businesses, intergovernmental partners, and users of City facilities. This high level of direct engagement enables the department to receive timely feedback and respond effectively to community needs.

Staff within the Department are guided by the core values of professionalism, integrity, reliability, and efficiency. These principles are consistently demonstrated in their commitment to delivering high-quality service and ensuring customer satisfaction. Each Division within the Department is actively pursuing service improvements while also implementing new programs designed to enhance operational efficiency.

Over the next two-year budget cycle, the Department will implement several new projects in an effort aimed at optimizing workforce capabilities and delivering maximum value to residents, thereby contributing to an improved quality of life across the city.

Most of the Public Works Department operations are financed through enterprise funds or other restricted funding sources. In Fiscal Year 2022–2023, each of the City's utilities underwent a comprehensive cost-of-service analysis and rate study. As a result, the City Council adopted a series of rate increases to be implemented over a five-year period. These adjustments ensure the continued financial sustainability of utility operations, supporting routine and preventive maintenance, capital replacement, reserve funding, and the replacement of aging infrastructure.



Public Works represents approximately one-third of the City's total workforce, underscoring its significant role in municipal operations. The Department is actively transforming its management practices with a forward-looking approach, placing strong emphasis on strategic asset management. This commitment is aimed at delivering services that are not only cost-effective and reliable but also sustainable, aligning with the City's long-term goals for operational excellence and infrastructure resilience.

2023-25 ACCOMPLISHMENTS

- Completed 1,976 work orders for vehicle repair
- Performed 1,188 water customer service callouts
- Maintained 70 different streetscape areas covering about 2.55 million square feet
- Flushed 126 miles of sanitary sewer
- Repaired 425 streetlights and 200 traffic signs
- Serviced 17,700 road miles by the street sweeper and collected 356 tons of debris
- Used 1.36 billion gallons of reclaimed water for irrigation purposes
- Collected 1,620 tons of cardboard from Twelve Bridges Library and Joiner Park
- Responded to over 11,200 Work Orders for service in Water, Wastewater, Streets, Solid Waste, Parks, Facilities, Streetscape and Open Space

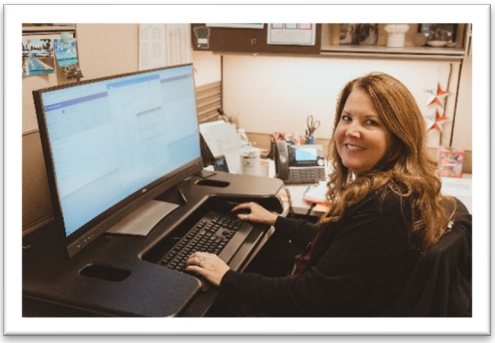
2025-27 GOALS

Airport



- **Enhance Operational Excellence and Fiscal Sustainability:** The Public Works Department, in collaboration with the Airport Committee, will strengthen Lincoln Regional Airport's operational efficiency by implementing a fiscally sustainable business model. This includes exploring innovative service delivery models to maximize value for airport users, optimizing resource allocation, and establishing the airport as a regional benchmark for excellence through cost-effective and high-quality operations.
- **Promote Economic Growth through Airport Development and Community Engagement**: The Public Works Department will drive economic development at Lincoln Regional Airport by supporting hangar development, fostering educational and business opportunities, and expanding public engagement. Key initiatives include facilitating new infrastructure projects, partnering with stakeholders to create aviation-related programs, and hosting impactful community events, such as the annual Airport Open House and additional outreach activities, to strengthen regional economic vitality and public involvement.
- **Achieve Fiscal Sustainability through Optimized Lease and Fee Structures:** Work with the Airport Committee to conduct a comprehensive review of airport hangar and ground lease rates, fee schedules, and common area maintenance responsibilities to establish competitive, market-based rates. This initiative aims to eliminate the airport's historical funding deficit, ensuring fiscal sustainability while maximizing value for airport users and maintaining regional competitiveness.

Administrative Services



- **Community Engagement and Transparency:** The Administrative Services Division will advance the Public Works Department's branding and community outreach initiatives to foster greater community engagement, transparency, and accountability. Over the next two-year budget cycle, we will leverage our newly established Facebook page and other communication platforms to share regular updates on projects, services, and departmental achievements. Specific objectives include increasing community interaction on social media by 25% through targeted campaigns, hosting at least four community engagement events annually, and implementing a stakeholder feedback system to ensure responsiveness to resident needs and concerns. These efforts will strengthen public trust, promote transparency in our operations, and position the department as an accessible and accountable partner in serving the community.
- **Connectivity:** Develop an online customer interface app-based reporting tool that customers can use to submit non-emergency issues and requests directly to the City's work order system at their convenience. This platform will allow residents to report issues at any time and assure that issues are acknowledged and processed promptly, while offering improved customer satisfaction and convenience of reporting, increased transparency and accountability, and operational efficiency.
- **Organizational Efficiency:** Identify areas of improvement for staff and enact changes by implementing regular training programs to keep staff current with modern technology, techniques, and processes.
- **Economic Development:** Perform regular audits of reports and fee payments from commercial haulers to ensure all appropriate revenue is captured.

Facilities/Parks/Open-Space

- **Infrastructure:** Continue to identify and implement energy related opportunities to reduce utility costs and prepare the city for increasing electrification including energy efficiency projects, energy generation projects, fleet electrification, and electric vehicle charging projects.
- **Infrastructure:** Complete the $11M Solar Project including installation of solar arrays at City Hall, Police Station, Community Center, Public Works Corporation Yard, McBean Pickleball Court, and the north end of Flightline Drive.
- **Infrastructure:** Complete installation of electric vehicle charging system at the Public Works Corporation Yard to facilitate future electric vehicle fleet operations.

Fleet



- **Operational Efficiency: Implement full transition to RTA Fleet 360 by expanding usage of features to enhance fleet management, starting with** actively tracking vehicle and equipment inventory, parts inventory, and associated parts and labor costs within the system. Additionally, roll out the RTA mobile app for submitting and managing repair requests to streamline maintenance workflows.
- **Operational Efficiency: Fully equip the new Fleet maintenance truck with the necessary tools and supplies.** Ensure input from all mechanics during the outfitting process to address each employee's specific technical needs and promote operational efficiency while answering emergency calls.

- **Regulatory Compliance:** 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.

Solid Waste

- **Administrative Action:** Continue to progress with the full implementation of SB 1383 in coordination with regional stakeholders and the Western Placer Waste Management Authority.
- **Administrative Evaluation:** Consider, study, analyze and evaluate cost and benefits associated with providing enhanced services in the future including services such as fall and spring cleanup vouchers, e-waste pickup, battery recycling, weekly green waste services, reduced toter size option, and other potential services. A customer survey will be conducted to help guide potential service enhancements that could be considered in the next utility rate study.



- **Organizational Efficiency:** Implementation of a regularly publicized street sweeping program with a promoted mapping schedule that residents can follow.

Streets

- **Infrastructure:** Continue toward milestone achievements in compliance with the statewide trash requirements for MS4 permittees. (Stormwater)
- **Administrative Action:** Work toward implementation of updated MS4 stormwater permit requirements. (Stormwater)
- **Infrastructure:** Pavement Maintenance and repairs- Coordinate with Engineering to increase pavement preservation and develop a citywide plan to address major, arterial and residential roadways.
- **Infrastructure Enhancement for Streetlighting and Traffic Signals:** Coordinate with the Engineering Department to optimize traffic flow on Lincoln Boulevard by reconfiguring the coordination of traffic signals from 1st to 7th Streets to designate dedicated turn and through movements, improving efficiency and safety.
- **Infrastructure and Operational Efficiency:** Utilize new high-capacity striping and crack-sealing equipment to significantly enhance roadway maintenance, more than doubling the production of striping refurbishment and crack-sealing compared to previous years, improving infrastructure quality and operational efficiency.



- **Regional Advocacy:** Work with our regional partners at Sacramento Council of Governments and the Placer County Transportation Planning Agency to maximize local transportation investment in the City of Lincoln and provide the maximum funding levels for our transportation infrastructure with a priority on pavement preservation to support our local pavement management program.

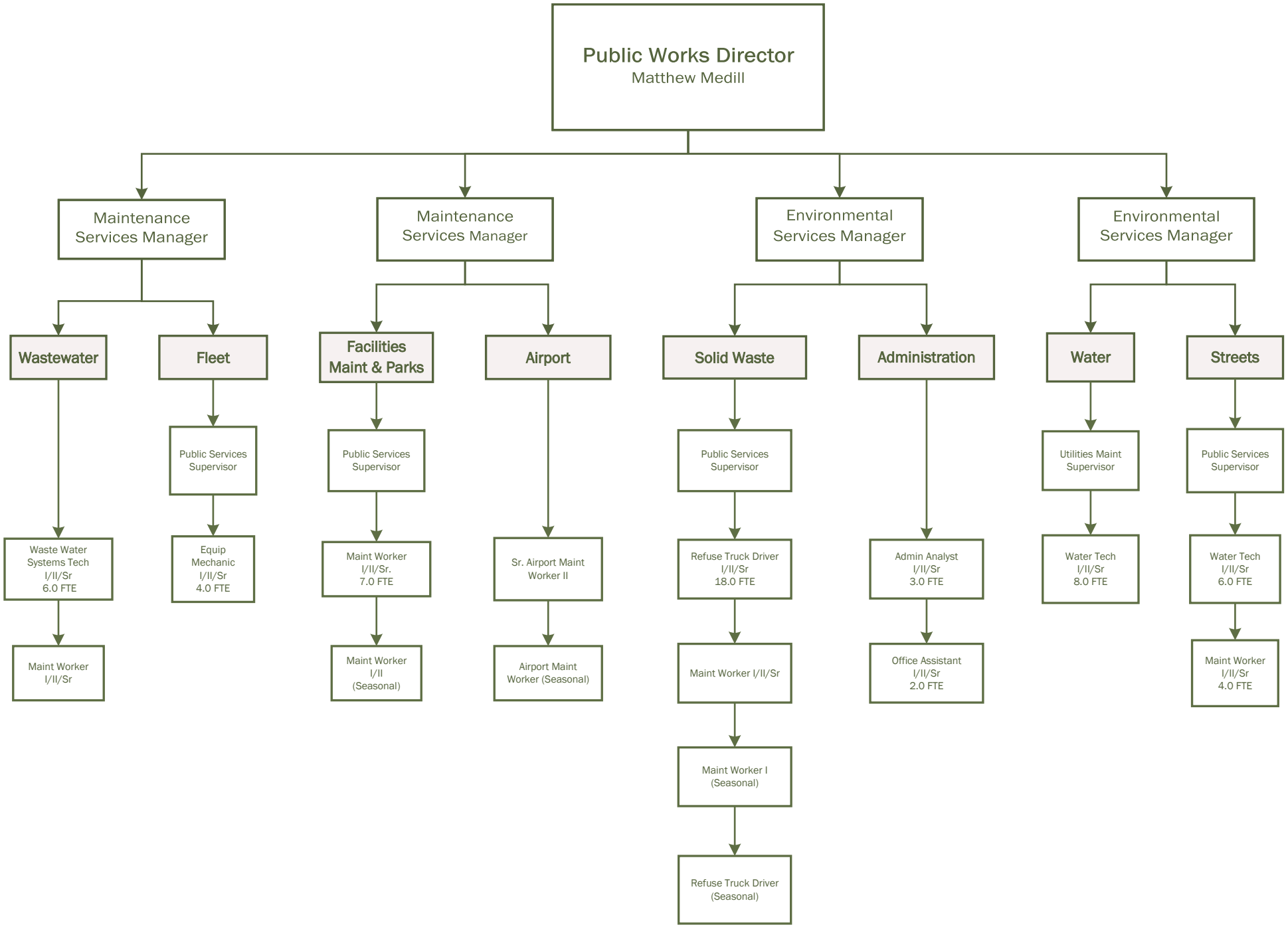
Wastewater

- **Infrastructure:** Execute imminent sewer infrastructure projects aimed at rehabilitating aging sewer lines and lift stations, addressing critical system deficiencies and improving overall Collection system reliability.
- **Infrastructure:** Implement and adhere to a comprehensive maintenance program for all City sewer infrastructure, including routine cleaning, rehabilitation, CCTV inspection, and spot repairs. Ensure that all activities align with a consistent City standard to guide future infrastructure design and development.
- **Infrastructure:** Replace 1 mile of wastewater pipeline per year as part of our Capital Improvement Program.

Water



- **Infrastructure:** Implement water conservation standards in alignment with Placer County Water Agency (PCWA) and strategize partnership opportunities for outreach and program efficiency.
- **Infrastructure:** Complete all pressure reducing station maintenance including valve/surge valve rebuilds, setpoint accuracy, and maintenance.
- **Infrastructure:** Replace 1 mile of water pipeline per year as part of our Capital Improvement Program.
- **Administrative Action:** Prioritize water production facility maintenance/upgrades along with in-depth groundwater supply and quality planning for future City demands, while maintaining compliance with State/Federal regulations.
- **Preventative Maintenance and Fire Readiness:** Continue our valve exercising program and fire hydrant inspection and maintenance joint department program.
- **Water Supply Resiliency:** Partner with the Western Placer Groundwater Sustainability Agency to responsibly manage groundwater in alignment with the North American Subbasin Groundwater Sustainability Plan. Additionally, advance the initiative to select a site and initiate design for Lincoln's first aquifer storage and recovery well to enhance and diversify the City of Lincoln's water supply portfolio, enabling direct groundwater recharge and supporting investment in the Sacramento Regional Water Bank.


Public Works Director
Matthew Medill
Maintenance Services Manager
Maintenance Services Manager
Environmental Services Manager
Environmental Services Manager
Wastewater
Fleet
Facilities Maint & Parks
Airport
Solid Waste
Administration
Water
Streets
Waste Water Systems Tech I/II/Sr 6.0 FTE
Maint Worker I/II/Sr
Public Services Supervisor
Equip Mechanic I/II/Sr 4.0 FTE
Public Services Supervisor
Maint Worker I/II/Sr. 7.0 FTE
Maint Worker I/II (Seasonal)
Sr. Airport Maint Worker II
Airport Maint Worker (Seasonal)
Public Services Supervisor
Refuse Truck Driver I/II/Sr 18.0 FTE
Maint Worker I/II/Sr
Maint Worker I (Seasonal)
Refuse Truck Driver (Seasonal)
Admin Analyst I/II/Sr 3.0 FTE
Office Assistant I/II/Sr 2.0 FTE
Utilities Maint Supervisor
Water Tech I/II/Sr 8.0 FTE
Public Services Supervisor
Water Tech I/II/Sr 6.0 FTE
Maint Worker I/II/Sr 4.0 FTE

PUBLIC WORKS

FY 2025-2027 Biennium Budget

DEPARTMENT OVERVIEW

AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
ADMINISTRATION	8.00	8.00	8.00	8.00	8.00
WATER	9.00	8.00	8.00	9.00	9.00
WASTEWATER	7.00	8.00	8.00	7.80	7.80
SOLID WASTE	18.00	19.00	19.00	20.00	20.00
STREETS	10.00	9.00	10.00	11.00	11.00
PARKS	5.50	6.00	6.00	6.50	6.50
AIRPORT	1.50	1.50	1.50	1.50	1.50
FACILITIES	2.50	2.50	2.50	3.00	3.00
FLEET	5.50	5.00	5.00	5.20	5.20
TOTALS	**67.00**	**67.00**	**68.00**	**72.00**	**72.00**

DEPARTMENT BUDGET SUMMARY

SECTION EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted
ADMINISTRATION	$ 1,263,373	$ 1,360,163	$ 1,599,272	$ 1,535,899	$ 1,529,208	$ 1,783,327
WATER	$ 12,145,413	$ 13,104,685	$ 14,977,898	$ 16,130,727	$ 16,019,834	$ 16,713,370
WASTEWATER	$ 5,199,742	$ 8,908,244	$ 13,200,740	$ 15,747,192	$ 11,665,362	$ 12,253,943
SOLID WASTE	$ 5,830,511	$ 6,309,306	$ 7,793,816	$ 6,760,928	$ 7,724,202	$ 8,136,554
STREETS	$ 2,981,741	$ 3,114,440	$ 3,875,569	$ 2,834,886	$ 3,948,977	$ 4,058,225
PARKS	$ 3,472,576	$ 4,051,822	$ 4,985,152	$ 5,110,934	$ 5,144,399	$ 5,329,245
TRANSIT	$ 438,931	$ 451,399	$ 595,500	$ 616,500	$ 896,118	$ 923,632
AIRPORT	$ 1,454,273	$ 1,346,929	$ 1,529,324	$ 1,319,891	$ 1,734,264	$ 1,975,050
FACILITIES	$ 1,557,690	$ 1,700,945	$ 2,480,132	$ 2,248,233	$ 2,248,111	$ 2,269,988
FLEET	$ 1,540,977	$ 1,645,074	$ 2,571,796	$ 2,419,142	$ 1,882,953	$ 1,985,227
TOTALS	**$ 35,885,227**	**$ 41,993,007**	**$ 53,609,199**	**$ 54,724,332**	**$ 52,793,428**	**$ 55,428,561**

EXPENDITURE CATEGORIES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted
Salaries	$ 5,290,944	$ 5,545,121	$ 6,117,007	$ 5,540,269	$ 6,356,101	$ 6,651,661
Benefits	$ 1,921,906	$ 2,221,755	$ 2,425,305	$ 2,144,501	$ 2,349,104	$ 2,531,275
Pension Obligation	$ 944,557	$ 988,143	$ 1,274,406	$ 1,171,421	$ 1,122,746	$ 1,122,746
OPEB Unfunded Liability	$ 455,543	$ 489,171	$ 633,911	$ 633,911	$ 587,921	$ 597,547
Other Operating Costs	$ 3,323,739	$ 3,282,050	$ 5,438,726	$ 4,137,704	$ 4,826,144	$ 5,087,924
Treatment Plant Operations	$ 3,060,835	$ 7,508,338	$ 11,255,222	$ 14,005,596	$ 9,780,000	$ 10,269,000
Water Purchases	$ 9,423,967	$ 10,380,283	$ 11,085,342	$ 12,438,665	$ 11,861,316	$ 12,572,995
Utilities	$ 1,999,289	$ 1,580,893	$ 1,868,776	$ 1,825,479	$ 1,949,341	$ 1,989,820
Municipal Utilities	$ 691,518	$ 955,524	$ 1,016,494	$ 1,445,053	$ 1,446,928	$ 1,465,099
Airport fuel	$ 1,004,092	$ 852,230	$ 890,000	$ 750,000	$ 1,068,000	$ 1,281,600
Disposal Fees	$ 2,989,702	$ 3,450,268	$ 4,051,926	$ 3,569,594	$ 4,155,217	$ 4,387,826
Professional Services	$ 4,692,991	$ 4,707,344	$ 7,289,881	$ 6,742,432	$ 7,207,714	$ 7,388,172
Lease Expense	$ -	$ 7,397	$ 48,300	$ 48,264	$ 48,264	$ 48,264
Capital Lease	$ 86,145	$ 24,491	$ 213,903	$ 271,443	$ 34,632	$ 34,632
TOTALS	**$ 35,885,227**	**$ 41,993,007**	**$ 53,609,199**	**$ 54,724,332**	**$ 52,793,428**	**$ 55,428,561**

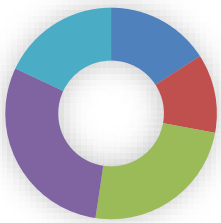
PUBLIC WORKS

FY 2025-2027 Biennium Budget

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted
#1000 - General Fund	$ 1,346,912	$ 1,568,569	$ 2,057,518	$ 1,786,737	$ 1,956,894	$ 1,974,897
#1020 - Standard Allowance	$ -	$ -	$ 256,574	$ 273,309	$ 8,000	$ 8,300
#2210 - Streets Fund Gas Tax	$ 994,830	$ 1,049,192	$ 1,108,195	$ 1,058,386	$ 1,047,827	$ 1,111,798
#2230 - Street Fund	$ 1,475,278	$ 1,524,275	$ 2,193,885	$ 1,808,089	$ 2,042,226	$ 2,056,980
#2480 - Development Svcs Fund	$ 5,405	$ 8,322	$ 30,657	$ 31,302	$ 14,240	$ 14,487
#2700 - 2732 Landscape and Lighting	$ 3,861,470	$ 4,320,322	$ 4,893,810	$ 4,665,176	$ 4,349,398	$ 4,662,597
#2750 - CFD2004-1Strm Wtr Ret Basin	$ 8,256	$ 6,991	$ 18,678	$ 6,227	$ 113,164	$ 117,705
#2760 - CFD No.2004-2Aub Rv/McBPk/RdoG	$ 48,883	$ 47,497	$ 88,841	$ 60,160	$ 106,150	$ 111,188
#2770 - Benefit Assessment District	$ 5,894	$ 70,173	$ 149,437	$ 33,400	$ 202,201	$ 212,580
#2780 - CFD 2010-1 PD/Fire	$ 1,821	$ 1,894	$ 2,049	$ 1,970	$ 2,090	$ 2,153
#2850 - CFD 2018-1 Maintenance	$ 396,652	$ 468,748	$ 869,226	$ 828,077	$ 1,138,767	$ 1,202,676
#2860 - CFD 2018-2 Safety	$ 7,873	$ 9,888	$ 12,718	$ 12,000	$ 12,972	$ 13,362
#2870 - CFD 2018-1 Maintenance Citywide	$ -	$ -	$ -	$ -	$ 125,846	$ 136,813
#2900 - Oak Preservation	$ -	$ 29,997	$ 99,000	$ 42,372	$ 43,000	$ 43,000
#6000 - Internal Svcs Fund	$ 878,047	$ 890,765	$ 1,109,886	$ 1,065,344	$ 1,164,386	$ 1,215,872
#7100 - Water Fund	$ 12,137,603	$ 12,918,564	$ 14,398,941	$ 15,504,469	$ 15,789,407	$ 16,458,680
#7110 - Water Capital Replacement	$ 256,500	$ 319,685	$ 633,207	$ 615,121	$ 691,342	$ 718,919
#7150 - Water Non-Operations	$ 211,765	$ 291,610	$ 508,680	$ 508,680	$ 471,000	$ 508,680
#7200 - Wastewater Ent Fund	$ 5,637,273	$ 9,305,123	$ 13,647,831	$ 16,197,755	$ 11,952,930	$ 12,556,538
#7300 - Solid Waste Fund	$ 6,382,418	$ 7,138,525	$ 8,987,155	$ 8,003,997	$ 8,530,792	$ 8,998,717
#7310 - Solid Waste Capital Replacement	$ 118,821	$ 88,919	$ 165,000	$ 115,000	$ 165,000	$ 165,000
#7350 - Solid Waste Non Operations	$ 162,829	$ 46,473	$ 150,000	$ 75,000	$ 120,000	$ 120,000
#7400 - Transit Fund	$ 462,848	$ 481,503	$ 625,685	$ 646,918	$ 930,038	$ 958,973
#7500 - Airport Fund	$ 1,483,850	$ 1,405,970	$ 1,602,226	$ 1,384,843	$ 1,815,758	$ 2,058,646
TOTALS	**$ 35,885,227**	**$ 41,993,007**	**$ 53,609,199**	**$ 54,724,332**	**$ 52,793,428**	**$ 55,428,561**

TOP FIVE EXPENDITURES

FY 2025-26



- Salaries 14%
- Other Operating Costs 10%
- Treatment Plant Operations 21%
- Water Purchases 26%
- Professional Services 16%

FY 2026-27



- Salaries 14%
- Other Operating Costs 10%
- Treatment Plant Operations 21%
- Water Purchases 26%
- Professional Services 15%

PUBLIC WORKS

ADMINISTRATION

FY 2025-2027 Biennium Budget

POSITION INFORMATION

AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Public Works Director	1.00	1.00	1.00	1.00	1.00
Environmental Services Manager	2.00	2.00	2.00	2.00	2.00
Senior Administrative Analyst	1.00	1.00	1.00	1.00	1.00
Administrative Analyst I / II	2.00	2.00	2.00	2.00	2.00
Office Assistant I / II / Senior	2.00	2.00	2.00	2.00	2.00
TOTALS	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**

BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 795,876	$ 863,277	$ 910,197	$ 890,295	$ 932,833	$ 960,263	53.8%
Benefits	$ 217,628	$ 277,667	$ 263,704	$ 284,528	$ 284,036	$ 303,372	17.0%
Pension Obligation	$ 64,561	$ 35,689	$ 2,313	$ 2,311	$ 4,930	$ 4,930	0.3%
OPEB Unfunded Liability	$ 60,758	$ 57,325	$ 77,424	$ 77,424	$ 72,336	$ 73,519	4.1%
Other Operating Costs	$ 17,018	$ 29,135	$ 88,202	$ 49,005	$ 42,400	$ 42,790	2.4%
Professional Services	$ 107,532	$ 97,071	$ 257,432	$ 232,336	$ 192,673	$ 398,453	22.3%
TOTALS	**$ 1,263,373**	**$ 1,360,163**	**$ 1,599,272**	**$ 1,535,899**	**$ 1,529,208**	**$ 1,783,327**	**100%**

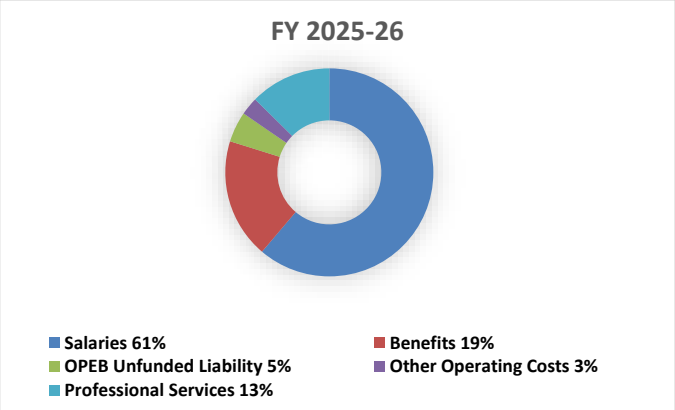
PUBLIC WORKS

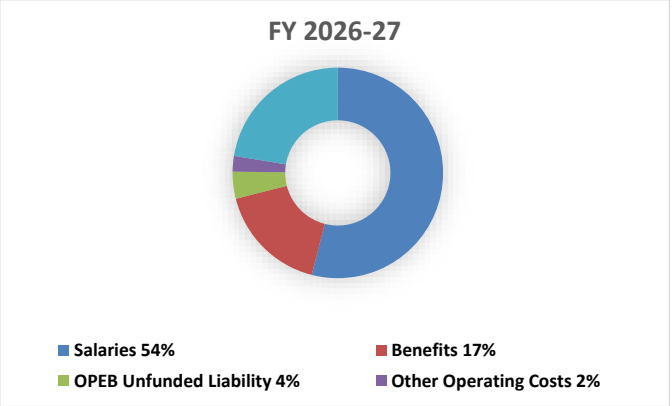
ADMINISTRATION

FY 2025-2027 Biennium Budget

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ -	$ -	$ -	$ -	$ 1,741	$ 1,791	0.1%
#2230 - Street Fund	$ 181,332	$ 220,410	$ 231,680	$ 224,045	$ 288,927	$ 300,972	16.9%
#2480 - Development Svcs Fund	$ -	$ 573	$ 5,918	$ -	$ 1,741	$ 1,791	0.1%
#2700 - 2732 Landscape and Lighting	$ 102,859	$ 115,593	$ 151,058	$ 117,247	$ 86,781	$ 289,383	16.2%
#2750 - CFD2004-1Strm Wtr Ret Basin	$ 3,069	$ 3,192	$ 3,453	$ 3,320	$ 3,522	$ 3,628	0.2%
#2760 - CFD No.2004-2Aub Rv/McBPk/RdoG	$ 1,821	$ 1,894	$ 2,049	$ 1,970	$ 2,090	$ 2,153	0.1%
#2770 - Benefit Assessment District	$ 5,894	$ 6,439	$ 6,437	$ 6,400	$ 8,535	$ 8,792	0.5%
#2780 - CFD 2010-1 PD/Fire	$ 1,821	$ 1,894	$ 2,049	$ 1,970	$ 2,090	$ 2,153	0.1%
#2850 - CFD 2018-1 Maintenance	$ 30,980	$ 24,198	$ 75,178	$ 75,000	$ 126,149	$ 130,302	7.3%
#2860 - CFD 2018-2 Safety	$ 7,873	$ 9,888	$ 12,718	$ 12,000	$ 12,972	$ 13,362	0.7%
#6000 - Internal Svcs Fund	$ 25,273	$ 28,600	$ 37,200	$ 28,451	$ 41,900	$ 42,280	2.4%
#7100 - Water Fund	$ 316,378	$ 265,967	$ 264,015	$ 269,260	$ 356,040	$ 369,285	20.7%
#7200 - Wastewater Ent Fund	$ 274,920	$ 248,215	$ 252,309	$ 252,285	$ 165,329	$ 170,505	9.6%
#7300 - Solid Waste Fund	$ 275,649	$ 358,620	$ 476,448	$ 468,392	$ 350,093	$ 363,739	20.4%
#7400 - Transit Fund	$ 23,917	$ 30,104	$ 30,185	$ 30,418	$ 33,920	$ 35,341	2.0%
#7500 - Airport Fund	$ 11,587	$ 44,576	$ 48,575	$ 45,141	$ 47,367	$ 47,850	2.7%
TOTALS	**$ 1,263,373**	**$ 1,360,163**	**$ 1,599,272**	**$ 1,535,899**	**$ 1,529,197**	**$ 1,783,327**	**100%**

TOP FIVE EXPENDITURES





PUBLIC WORKS

WATER

FY 2025-2027 Biennium Budget

POSITION INFORMATION

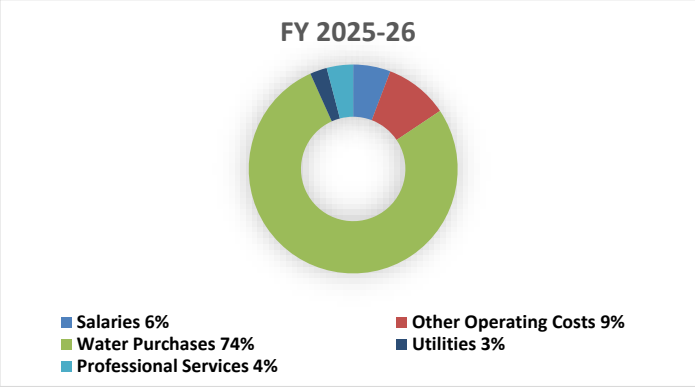
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Supervisor Water Facilities Operator	1.00	1.00	1.00	1.00	1.00
Water Tech I / II / Senior	6.00	7.00	7.00	8.00	8.00
Maintenance Worker I / II / Senior	1.00	-	-	-	-
Seasonal Maintenance Worker (full-time equivalent)	1.00	-	-	-	-
TOTALS	**9.00**	**8.00**	**8.00**	**9.00**	**9.00**

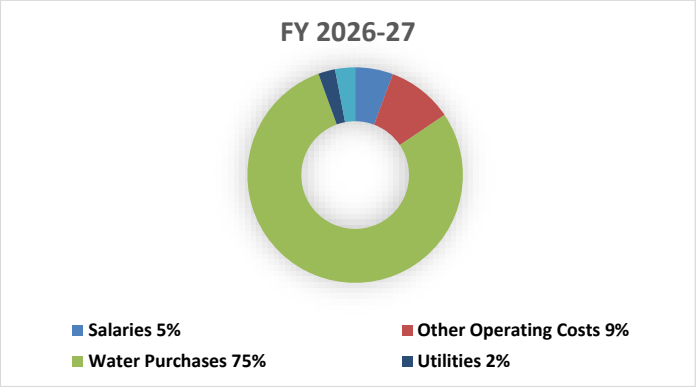
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 911,306	$ 791,478	$ 908,964	$ 804,114	$ 884,165	$ 908,613	5.4%
Benefits	$ 241,155	$ 349,652	$ 387,912	$ 333,220	$ 362,053	$ 388,486	2.3%
Pension Obligation	$ 218,791	$ 238,536	$ 268,973	$ 268,972	$ 307,234	$ 307,234	1.8%
OPEB Unfunded Liability	$ 60,736	$ 77,197	$ 88,070	$ 88,070	$ 76,143	$ 77,390	0.5%
Other Operating Costs	$ 747,524	$ 861,387	$ 1,407,504	$ 1,315,303	$ 1,501,673	$ 1,575,052	9.4%
Water Purchases	$ 9,423,967	$ 10,380,283	$ 11,085,342	$ 12,438,665	$ 11,861,316	$ 12,572,995	75.2%
Utilities	$ 176,845	$ 181,788	$ 245,000	$ 321,122	$ 401,000	$ 404,300	2.4%
Municipal Utilities	$ 5,798	$ 2,291	$ 3,800	$ 1,140	$ 1,500	$ 1,800	0.0%
Professional Services	$ 359,292	$ 222,073	$ 582,333	$ 560,121	$ 624,750	$ 477,500	2.9%
TOTALS	**$ 12,145,413**	**$ 13,104,685**	**$ 14,977,898**	**$ 16,130,727**	**$ 16,019,834**	**$ 16,713,370**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#7100 - Water Fund	$ 11,747,569	$ 12,564,196	$ 13,995,761	$ 15,111,926	$ 15,084,592	$ 15,724,936	94.1%
#7110 - Water Capital Replacement	$ 186,079	$ 248,879	$ 473,457	$ 510,121	$ 464,242	$ 479,754	2.9%
#7150 - Water Non-Operations	$ 211,765	$ 291,610	$ 508,680	$ 508,680	$ 471,000	$ 508,680	3.0%
TOTALS	**$ 12,145,413**	**$ 13,104,685**	**$ 14,977,898**	**$ 16,130,727**	**$ 16,019,834**	**$ 16,713,370**	**100%**

TOP FIVE EXPENDITURES





PUBLIC WORKS

WASTEWATER

FY 2025-2027 Biennium Budget

POSITION INFORMATION

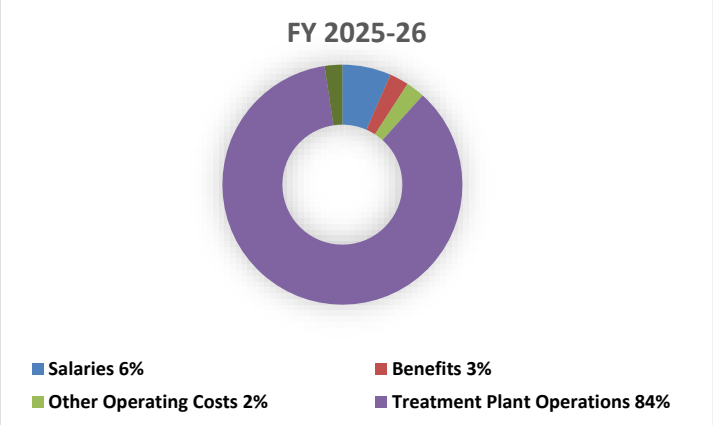
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Maintenance Services Manager	-	-	-	0.80	0.80
Supervisor Water Facilities Operator	1.00	1.00	1.00	-	-
Wastewater Systems Tech I / II / Senior	5.00	6.00	6.00	6.00	6.00
Maintenance Worker I / II / Senior	1.00	1.00	1.00	1.00	1.00
TOTALS	**7.00**	**8.00**	**8.00**	**7.80**	**7.80**

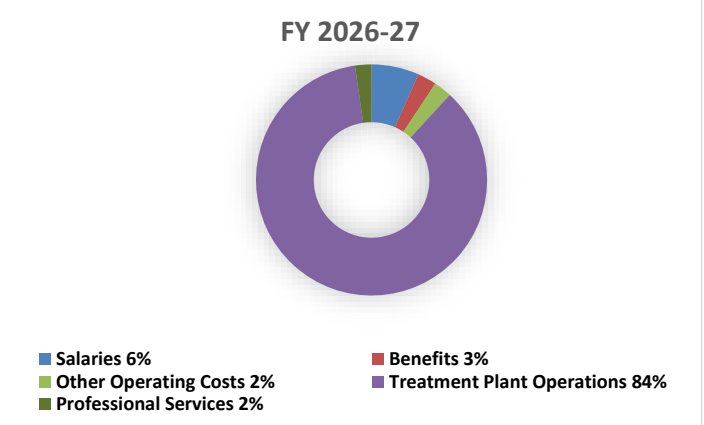
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 612,377	$ 590,077	$ 723,568	$ 684,883	$ 747,151	$ 794,555	6.5%
Benefits	$ 282,808	$ 271,070	$ 335,479	$ 301,481	$ 292,818	$ 318,610	2.6%
Pension Obligation	$ 94,589	$ 101,988	$ 90,666	$ 90,665	$ 104,438	$ 104,438	0.9%
OPEB Unfunded Liability	$ 53,144	$ 53,503	$ 77,424	$ 77,424	$ 76,143	$ 77,390	0.6%
Other Operating Costs	$ 215,356	$ 140,815	$ 296,247	$ 183,264	$ 288,312	$ 303,150	2.5%
Treatment Plant Operations	$ 3,060,835	$ 7,508,338	$ 11,255,222	$ 14,005,596	$ 9,780,000	$ 10,269,000	83.8%
Utilities	$ 611,759	$ 62,050	$ 76,400	$ 89,340	$ 91,000	$ 96,000	0.8%
Municipal Utilities	$ 18,786	$ 9,020	$ 7,900	$ 11,535	$ 12,000	$ 12,300	0.1%
Professional Services	$ 189,126	$ 144,520	$ 337,834	$ 300,000	$ 270,000	$ 275,000	2.2%
Disposal Fees	$ 1,456	$ 2,371	$ -	$ 3,004	$ 3,500	$ 3,500	0.0%
Capital Outlay	$ 59,506	$ 24,491	$ -	$ -	$ -	$ -	0.0%
TOTALS	**$ 5,199,742**	**$ 8,908,244**	**$ 13,200,740**	**$ 15,747,192**	**$ 11,665,362**	**$ 12,253,943**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#7200 - Wastewater Ent Fund	$ 5,199,742	$ 8,908,244	$ 13,200,740	$ 15,747,192	$ 11,665,362	$ 12,253,943	100.0%
TOTALS	**$ 5,199,742**	**$ 8,908,244**	**$ 13,200,740**	**$ 15,747,192**	**$ 11,665,362**	**$ 12,253,943**	**100%**

TOP FIVE EXPENDITURES





PUBLIC WORKS

SOLID WASTE

FY 2025-2027 Biennium Budget

POSITION INFORMATION

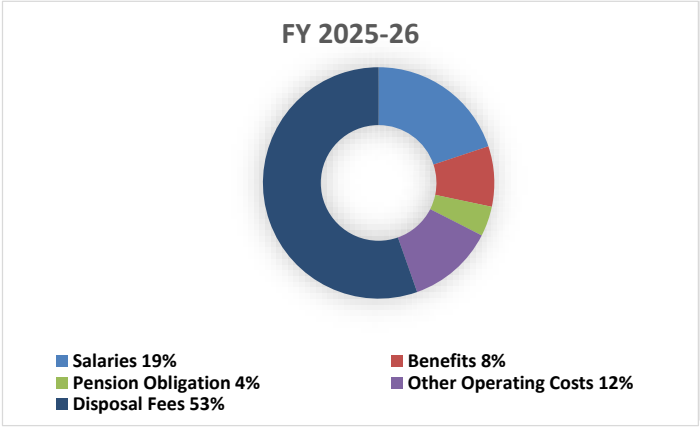
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Supervisor	1.00	1.00	1.00	1.00	1.00
Refuse Truck Driver I / II / Senior	16.00	16.00	17.00	18.00	18.00
Maintenance Worker I / II / Senior	-	1.00	-	-	-
Seasonal Maintenance Worker/Driver I / II	1.00	1.00	1.00	1.00	1.00
TOTALS	**18.00**	**19.00**	**19.00**	**20.00**	**20.00**

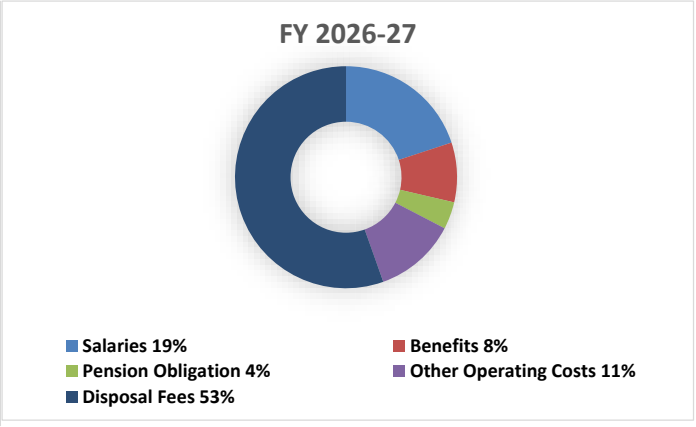
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 1,133,040	$ 1,214,159	$ 1,389,049	$ 1,166,700	$ 1,475,020	$ 1,562,075	19.2%
Benefits	$ 482,200	$ 549,919	$ 626,538	$ 524,109	$ 626,095	$ 680,486	8.4%
Pension Obligation	$ 220,631	$ 271,968	$ 404,343	$ 381,979	$ 310,939	$ 310,939	3.8%
OPEB Unfunded Liability	$ 113,880	$ 133,758	$ 174,204	$ 174,204	$ 168,943	$ 171,709	2.1%
Other Operating Costs	$ 775,172	$ 623,547	$ 961,929	$ 771,314	$ 898,140	$ 935,105	11.5%
Utilities	$ 10,207	$ 10,111	$ 22,176	$ 21,231	$ 11,120	$ 11,470	0.1%
Disposal Fees	$ 2,936,152	$ 3,409,059	$ 3,988,926	$ 3,531,391	$ 4,111,717	$ 4,341,326	53.4%
Professional Services	$ 159,228	$ 96,785	$ 226,651	$ 190,000	$ 122,228	$ 123,444	1.5%
TOTALS	**$ 5,830,511**	**$ 6,309,306**	**$ 7,793,816**	**$ 6,760,928**	**$ 7,724,202**	**$ 8,136,554**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#2210 - Streets Fund Gas Tax	$ -	$ -	$ -	$ -	$ 22,082	$ 24,335	0.3%
#7300 - Solid Waste Fund	$ 5,548,861	$ 6,173,913	$ 7,478,816	$ 6,570,928	$ 7,417,120	$ 7,827,219	96.2%
#7310 - Solid Waste Capital Replacement	$ 118,821	$ 88,919	$ 165,000	$ 115,000	$ 165,000	$ 165,000	2.0%
#7350 - Solid Waste Non Operations	$ 162,829	$ 46,473	$ 150,000	$ 75,000	$ 120,000	$ 120,000	1.5%
TOTALS	**$ 5,830,511**	**$ 6,309,306**	**$ 7,793,816**	**$ 6,760,928**	**$ 7,724,202**	**$ 8,136,554**	**100%**

TOP FIVE EXPENDITURES





PUBLIC WORKS

STREETS

FY 2025-2027 Biennium Budget

POSITION INFORMATION

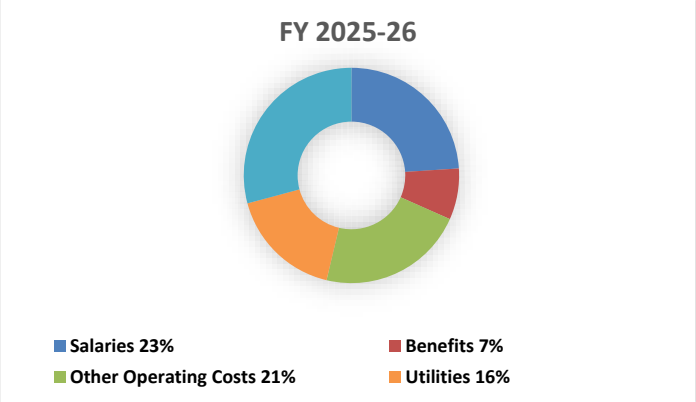
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Supervisor	1.00	1.00	1.00	1.00	1.00
Water Tech I / II	4.00	5.00	6.00	6.00	6.00
Maintenance Worker I / II / Senior	5.00	3.00	3.00	4.00	4.00
TOTALS	**10.00**	**9.00**	**10.00**	**11.00**	**11.00**

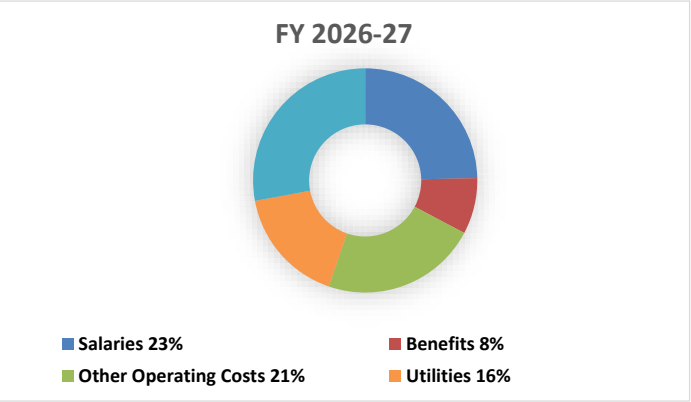
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 676,089	$ 768,546	$ 749,261	$ 685,795	$ 896,589	$ 948,607	23.4%
Benefits	$ 262,102	$ 263,024	$ 258,863	$ 200,205	$ 287,407	$ 311,384	7.7%
Pension Obligation	$ 64,286	$ 67,992	$ 90,666	$ 68,486	$ 54,195	$ 54,195	1.3%
OPEB Unfunded Liability	$ 75,920	$ 68,025	$ 81,295	$ 81,295	$ 86,137	$ 87,547	2.2%
Other Operating Costs	$ 576,443	$ 565,677	$ 909,744	$ 565,539	$ 825,713	$ 865,725	21.3%
Utilities	$ 534,711	$ 667,154	$ 688,100	$ 544,279	$ 639,971	$ 646,251	15.9%
Municipal Utilities	$ 2,511	$ 3,061	$ 3,200	$ 2,653	$ 2,700	$ 3,000	0.1%
Disposal Fees	$ 52,095	$ 38,837	$ 63,000	$ 35,199	$ 40,000	$ 43,000	1.1%
Professional Services	$ 710,945	$ 672,125	$ 1,031,440	$ 595,049	$ 1,091,550	$ 1,073,801	26.5%
Capital Lease	$ 26,639	$ -	$ -	$ 56,386	$ 24,715	$ 24,715	0.6%
TOTALS	**$ 2,981,741**	**$ 3,114,440**	**$ 3,875,569**	**$ 2,834,886**	**$ 3,948,977**	**$ 4,058,225**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 837	$ -	$ 10,000	$ -	$ 18,134	$ 18,604	0.5%
#2210 - Streets Fund Gas Tax	$ 945,620	$ 1,026,216	$ 1,008,037	$ 1,005,632	$ 966,969	$ 1,022,582	25.2%
#2230 - Street Fund	$ 1,057,538	$ 1,054,043	$ 1,562,298	$ 1,166,030	$ 1,535,086	$ 1,532,310	37.8%
#2700 - 2732 Landscape and Lighting	$ 687,574	$ 837,621	$ 911,916	$ 455,008	$ 504,304	$ 508,789	12.5%
#2750 - CFD2004-1Strm Wtr Ret Basin	$ 4,475	$ 3,799	$ 6,500	$ 2,907	$ 101,642	$ 105,077	2.6%
#2770 - Benefit Assessment District	$ -	$ 63,734	$ 100,000	$ 25,000	$ 150,666	$ 157,788	3.9%
#2850 - CFD 2018-1 Maintenance	$ 207,227	$ 21,954	$ 60,650	$ 22,511	$ 94,188	$ 99,618	2.5%
#2870 - CFD 2018-1 Maintenance Citywide	$ -	$ -	$ -	$ -	$ 125,662	$ 136,128	3.4%
#2900 - Oak Preservation	$ -	$ 29,997	$ 30,000	$ 30,000	$ 30,000	$ 30,000	0.7%
#7100 - Water Fund	$ 6,899	$ 6,182	$ 24,500	$ 22,798	$ 195,226	$ 208,164	5.1%
#7110 - Water Capital Replacement	$ 70,421	$ 70,807	$ 159,750	$ 105,000	$ 227,100	$ 239,165	5.9%
#7300 - Solid Waste Fund	$ 1,151	$ 88	$ 1,918	$ -	$ -	$ -	0.0%
TOTALS	**$ 2,981,741**	**$ 3,114,440**	**$ 3,875,569**	**$ 2,834,886**	**$ 3,948,977**	**$ 4,058,225**	**100%**

TOP FIVE EXPENDITURES





PUBLIC WORKS

FLEET

FY 2025-2027 Biennium Budget

POSITION INFORMATION

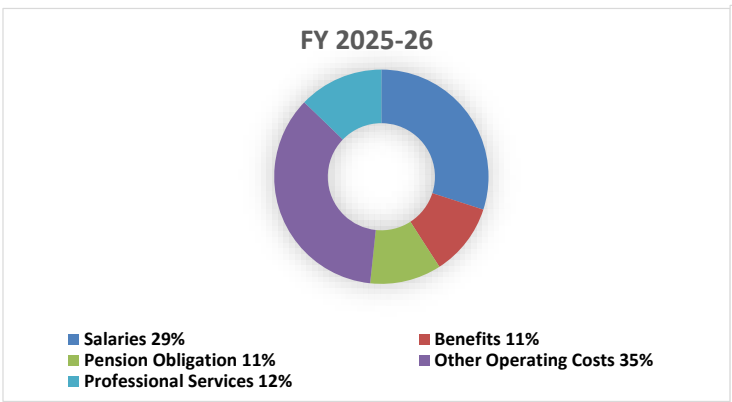
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Maintenance Services Manager	-	-	-	0.20	0.20
Supervisor	1.00	1.00	1.00	1.00	1.00
Equipment Mechanic I / II / Senior	4.00	4.00	4.00	4.00	4.00
Mechanics Helper	0.50	-	-	-	-
TOTALS	**5.50**	**5.00**	**5.00**	**5.20**	**5.20**

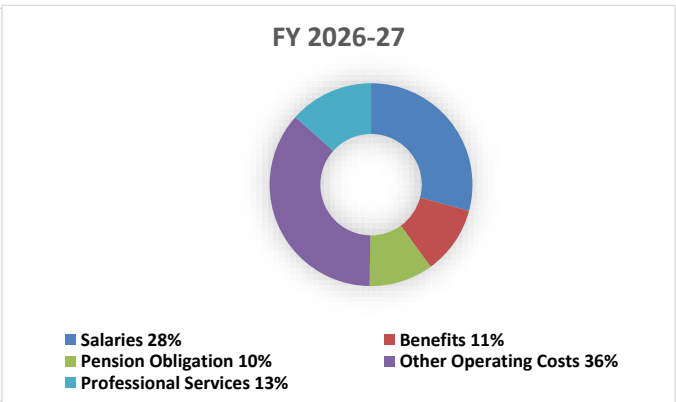
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 470,958	$ 502,755	$ 530,785	$ 505,542	$ 550,390	$ 565,104	28.5%
Benefits	$ 195,287	$ 215,398	$ 204,835	$ 194,073	$ 200,595	$ 210,391	10.6%
Pension Obligation	$ 125,124	$ 135,986	$ 179,097	$ 179,097	$ 198,055	$ 198,055	10.0%
OPEB Unfunded Liability	$ 37,961	$ 38,217	$ 48,391	$ 48,391	$ 46,352	$ 47,112	2.4%
Other Operating Costs	$ 532,404	$ 532,920	$ 893,616	$ 737,966	$ 652,920	$ 704,925	35.5%
Professional Services	$ 179,243	$ 219,798	$ 549,340	$ 588,341	$ 234,641	$ 259,640	13.1%
Capital Lease	$ -	$ -	$ 165,732	$ 165,732	$ -	$ -	0.0%
TOTALS	**$ 1,540,977**	**$ 1,645,074**	**$ 2,571,796**	**$ 2,419,142**	**$ 1,882,953**	**$ 1,985,227**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 386,325	$ 413,787	$ 535,743	$ 525,706	$ 503,636	$ 535,092	27.0%
#2210 - Streets Fund Gas Tax	$ 49,210	$ 22,976	$ 100,158	$ 52,754	$ 58,776	$ 64,881	3.3%
#2230 - Street Fund	$ 236,408	$ 249,822	$ 399,907	$ 414,526	$ 218,213	$ 223,698	11.3%
#2480 - Development Svcs Fund	$ 5,405	$ 7,749	$ 24,739	$ 31,302	$ 12,499	$ 12,696	0.6%
#2700 - 2732 Landscape and Lighting	$ 56,660	$ 77,890	$ 121,136	$ 95,030			0.0%
#2850 - CFD 2018-1 Maintenance	$ -		$ 14,366	$ 14,366	$ 27,816	$ 28,577	1.4%
#2870 - CFD 2018-1 Maintenance Citywide	$ -	$ -	$ -	$ -	$ 184	$ 685	0.0%
#6000 - Internal Svcs Fund	$ 2,854	$ 21,598	$ 12,000	$ 12,671	$ -	$ -	0.0%
#7100 - Water Fund	$ 66,757	$ 82,219	$ 114,665	$ 96,997	$ 153,538	$ 156,295	7.9%
#7200 - Wastewater Ent Fund	$ 162,611	$ 148,664	$ 194,782	$ 194,790	$ 122,239	$ 132,090	6.7%
#7300 - Solid Waste Fund	$ 556,757	$ 605,904	$ 1,029,973	$ 961,189	$ 763,579	$ 807,759	40.7%
#7500 - Airport Fund	$ 17,990	$ 14,465	$ 24,327	$ 19,811	$ 22,473	$ 23,454	1.2%
TOTALS	**$ 1,540,977**	**$ 1,645,074**	**$ 2,571,796**	**$ 2,419,142**	**$ 1,882,953**	**$ 1,985,227**	**100%**

TOP FIVE EXPENDITURES





PUBLIC WORKS

PARKS

FY 2025-2027 Biennium Budget

POSITION INFORMATION

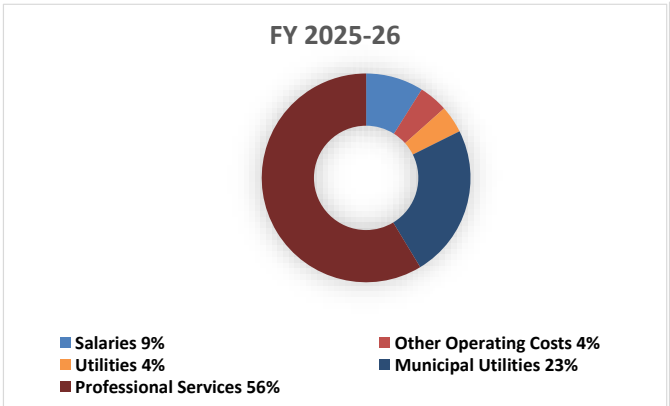
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Maintenance Services Manager	0.50	0.50	0.50	0.50	0.50
Maintenance Services Supervisor	-	-	-	0.50	0.50
Maintenance Worker I / II / Senior	4.00	5.00	5.00	5.00	5.00
Maintenance Worker I / II (Seasonal)	1.00	0.50	0.50	0.50	0.50
TOTALS	**5.50**	**6.00**	**6.00**	**6.50**	**6.50**

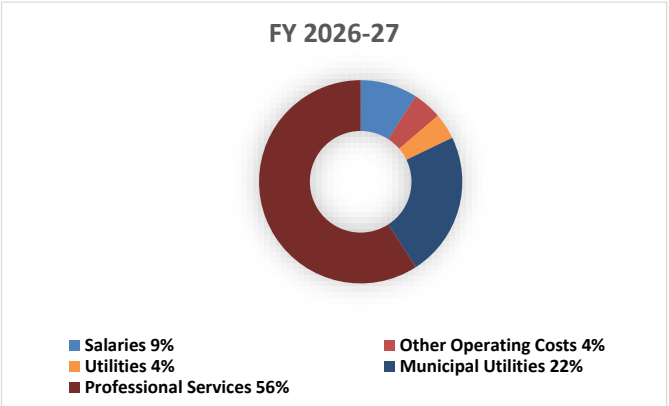
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 436,427	$ 565,019	$ 638,890	$ 554,660	$ 437,827	$ 461,073	8.7%
Benefits	$ 153,806	$ 203,729	$ 225,876	$ 212,227	$ 146,869	$ 158,497	3.0%
Pension Obligation	$ 64,237	$ 76,491	$ 164,401	$ 105,964	$ 58,200	$ 58,200	1.1%
OPEB Unfunded Liability	$ 29,988	$ 41,274	$ 63,876	$ 63,876	$ 34,265	$ 34,826	0.7%
Other Operating Costs	$ 183,270	$ 219,091	$ 334,995	$ 148,856	$ 218,889	$ 234,287	4.4%
Utilities	$ 138,071	$ 130,116	$ 173,100	$ 184,447	$ 206,650	$ 210,399	3.9%
Municipal Utilities	$ 524,494	$ 717,611	$ 773,000	$ 1,160,303	$ 1,159,728	$ 1,164,999	21.9%
Professional Services	$ 1,942,282	$ 2,098,491	$ 2,562,843	$ 2,631,276	$ 2,872,054	$ 2,997,047	56.2%
Capital Outlay	$ -	$ -	$ 48,171	$ 49,325	$ 9,917	$ 9,917	0.2%
TOTALS	**$ 3,472,576**	**$ 4,051,822**	**$ 4,985,152**	**$ 5,110,934**	**$ 5,144,399**	**$ 5,329,245**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 252,105	$ 291,141	$ 349,003	$ 328,869	$ 327,412	$ 343,606	6.4%
#2700 - 2732 Landscape and Lighting	$ 3,014,253	$ 3,289,186	$ 3,709,600	$ 3,993,303	$ 3,758,313	$ 3,864,425	72.5%
#2750 - CFD2004-1Strm Wtr Ret Basin	$ 712	$ -	$ 8,725	$ -	$ 8,000	$ 9,000	0.2%
#2760 - CFD No.2004-2Aub Rv/McBPk/RdoG	$ 47,062	$ 45,603	$ 86,792	$ 58,190	$ 104,060	$ 109,035	2.0%
#2770 - Benefit Assessment District	$ -	$ -	$ 43,000	$ 2,000	$ 43,000	$ 46,000	0.9%
#2850 - CFD 2018-1 Maintenance	$ 158,445	$ 422,597	$ 719,032	$ 716,200	$ 890,614	$ 944,179	17.7%
#2900 - Oak Preservation	$ -	$ -	$ 69,000	$ 12,372	$ 13,000	$ 13,000	0.2%
#6000 - Internal Svcs Fund	$ -	$ 3,295	$ -	$ -	$ -	$ -	0.0%
TOTALS	**$ 3,472,576**	**$ 4,051,822**	**$ 4,985,152**	**$ 5,110,934**	**$ 5,144,399**	**$ 5,329,245**	**100%**

TOP FIVE EXPENDITURES





PUBLIC WORKS

TRANSIT

FY 2025-2027 Biennium Budget

POSITION INFORMATION

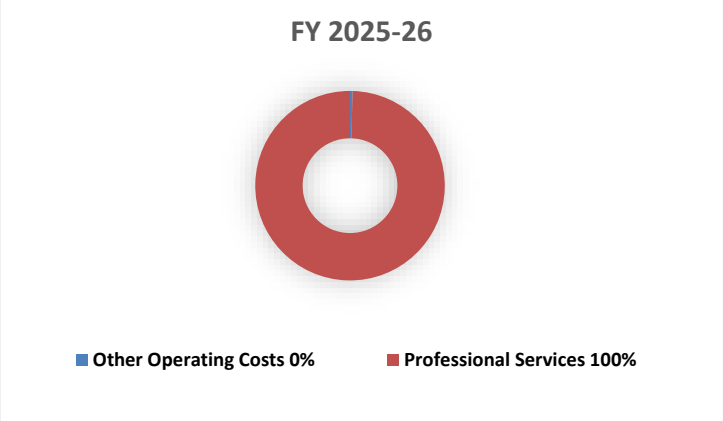
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	-	-	-	-	-
TOTALS	0.00	0.00	0.00	0.00	0.00

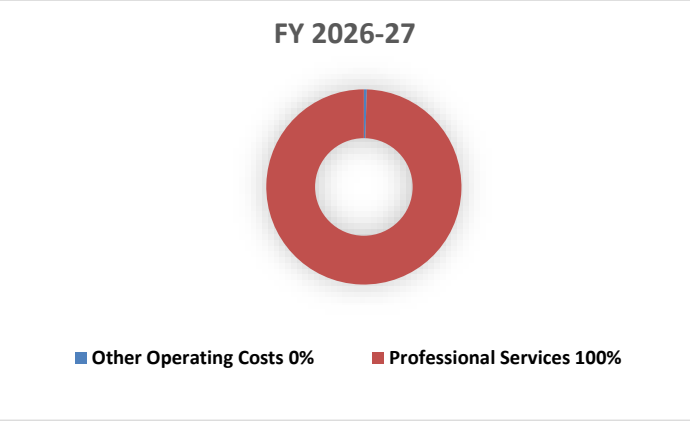
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Other Operating Costs	$ -	$ 472	$ 4,000	$ 1,000	$ 4,000	$ 4,500	0.5%
Professional Services	$ 438,931	$ 450,928	$ 591,500	$ 615,500	$ 892,118	$ 919,132	99.5%
TOTALS	$ 438,931	$ 451,399	$ 595,500	$ 616,500	$ 896,118	$ 923,632	100%

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#7400 - Transit Fund	$ 438,931	$ 451,399	$ 595,500	$ 616,500	$ 896,118	$ 923,632	100.0%
TOTALS	$ 438,931	$ 451,399	$ 595,500	$ 616,500	$ 896,118	$ 923,632	100%

TOP EXPENDITURES





PUBLIC WORKS

AIRPORT

FY 2025-2027 Biennium Budget

POSITION INFORMATION

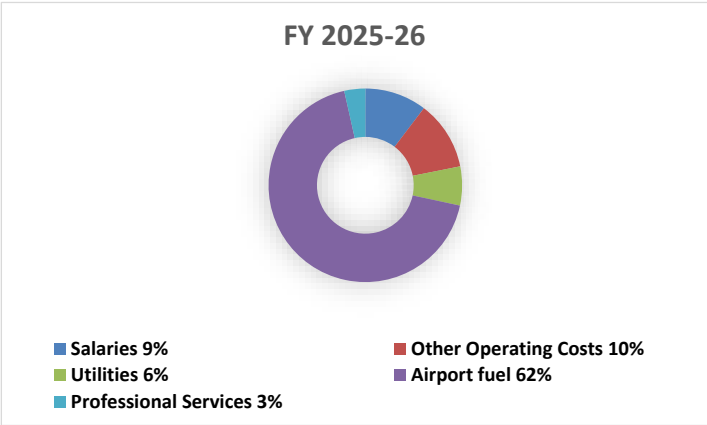
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Airport Maintenance Worker I / II / Senior	1.00	1.00	1.00	1.00	1.00
Maintenance Worker Seasonal	0.50	0.50	0.50	0.50	0.50
TOTALS	**1.50**	**1.50**	**1.50**	**1.50**	**1.50**

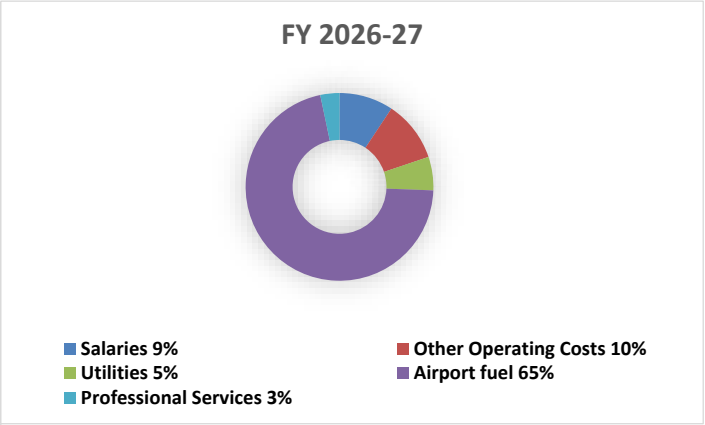
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 125,943	$ 138,576	$ 151,457	$ 129,367	$ 162,087	$ 167,942	8.5%
Benefits	$ 37,884	$ 42,504	$ 71,865	$ 42,785	$ 44,694	$ 47,581	2.4%
Pension Obligation	$ 31,223	$ 33,996	$ 44,724	$ 44,724	$ 51,079	$ 51,079	2.6%
OPEB Unfunded Liability	$ 7,592	$ 7,643	$ 9,678	$ 9,678	$ 9,518	$ 9,674	0.5%
Other Operating Costs	$ 119,141	$ 120,235	$ 160,250	$ 136,624	$ 180,572	$ 189,460	9.6%
Lease Expense	$ -	$ 7,397	$ 48,300	$ 48,264	$ 48,264	$ 48,264	2.4%
Utilities	$ 62,796	$ 61,150	$ 86,000	$ 91,599	$ 102,000	$ 104,000	5.3%
Municipal Utilities	$ 8,696	$ 10,168	$ 13,000	$ 12,850	$ 13,000	$ 16,000	0.8%
Airport fuel	$ 1,004,092	$ 852,230	$ 890,000	$ 750,000	$ 1,068,000	$ 1,281,600	64.9%
Professional Services	$ 56,906	$ 73,031	$ 54,050	$ 54,000	$ 55,050	$ 59,450	3.0%
TOTALS	**$ 1,454,273**	**$ 1,346,929**	**$ 1,529,324**	**$ 1,319,891**	**$ 1,734,264**	**$ 1,975,050**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#7500 - Airport Fund	$ 1,454,273	$ 1,346,929	$ 1,529,324	$ 1,319,891	$ 1,734,264	$ 1,975,050	100.0%
TOTALS	**$ 1,454,273**	**$ 1,346,929**	**$ 1,529,324**	**$ 1,319,891**	**$ 1,734,264**	**$ 1,975,050**	**100%**

TOP FIVE EXPENDITURES





PUBLIC WORKS

FACILITIES

FY 2025-2027 Biennium Budget

POSITION INFORMATION

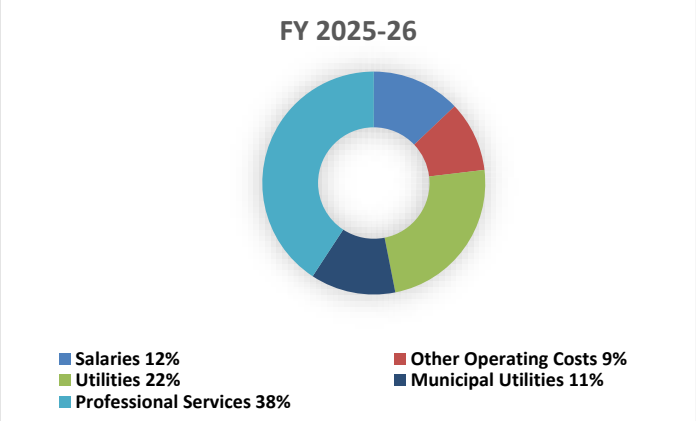
AUTHORIZED POSITIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Maintenance Services Manager	0.50	0.50	0.50	0.50	0.50
Maintenance Services Supervisor	-	-	-	0.50	0.50
Maintenance Worker I / II / Senior	2.00	2.00	2.00	2.00	2.00
TOTALS	**2.50**	**2.50**	**2.50**	**3.00**	**3.00**

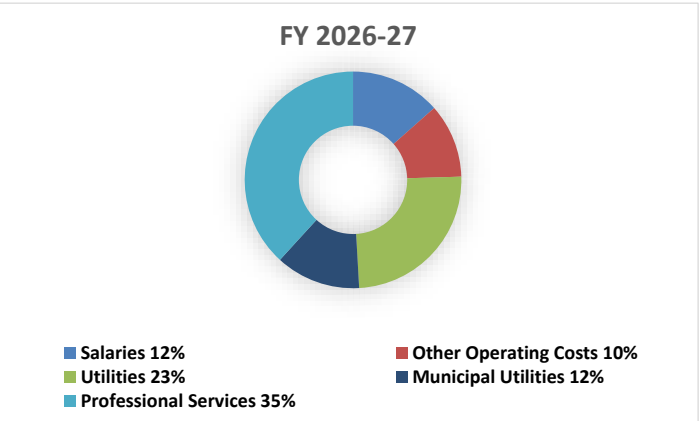
BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
Salaries	$ 128,928	$ 111,236	$ 114,836	$ 118,913	$ 270,039	$ 283,429	12.5%
Benefits	$ 49,035	$ 48,792	$ 50,233	$ 51,873	$ 104,537	$ 112,468	5.0%
Pension Obligation	$ 61,115	$ 25,497	$ 29,223	$ 29,223	$ 33,676	$ 33,676	1.5%
OPEB Unfunded Liability	$ 15,564	$ 12,229	$ 13,549	$ 13,549	$ 18,084	$ 18,380	0.8%
Other Operating Costs	$ 157,409	$ 188,772	$ 382,239	$ 228,833	$ 213,525	$ 232,930	10.3%
Utilities	$ 464,900	$ 468,523	$ 578,000	$ 573,461	$ 497,600	$ 517,400	22.8%
Municipal Utilities	$ 131,233	$ 213,373	$ 215,594	$ 256,572	$ 258,000	$ 267,000	11.8%
Professional Services	$ 549,507	$ 632,523	$ 1,096,458	$ 975,809	$ 852,650	$ 804,705	35.4%
TOTALS	**$ 1,557,690**	**$ 1,700,945**	**$ 2,480,132**	**$ 2,248,233**	**$ 2,248,111**	**$ 2,269,988**	**100%**

FUNDING SOURCES	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Adopted	FY 2026-27 Adopted	FY 2026-27 % of Total
#1000 - General Fund	$ 707,646	$ 863,642	$ 1,162,772	$ 932,162	$ 1,105,971	$ 1,075,804	47.4%
#1020 - Standard Allowance	$ -	$ -	$ 256,574	$ 273,309	$ 8,000	$ 8,300	0.4%
#2230 - Street Fund	$ -	$ -	$ -	$ 3,488	$ -	$ -	0.0%
#2700 - 2732 Landscape and Lighting	$ 124	$ 32	$ 100	$ 4,588	$ -	$ -	0.0%
#6000 - Internal Svcs Fund	$ 849,920	$ 837,271	$ 1,060,686	$ 1,024,222	$ 1,122,486	$ 1,173,592	51.7%
#7100 - Water Fund	$ -	$ -	$ -	$ 3,488	$ -	$ -	0.0%
#7200 - Wastewater Ent Fund	$ -	$ -	$ -	$ 3,488	$ -	$ -	0.0%
#7300 - Solid Waste Fund	$ -	$ -	$ -	$ 3,488	$ -	$ -	0.0%
#7500 - Airport Fund	$ -	$ -	$ -	$ -	$ 11,654	$ 12,292	0.5%
TOTALS	**$ 1,557,690**	**$ 1,700,945**	**$ 2,480,132**	**$ 2,248,233**	**$ 2,248,111**	**$ 2,269,988**	**100%**

TOP FIVE EXPENDITURES

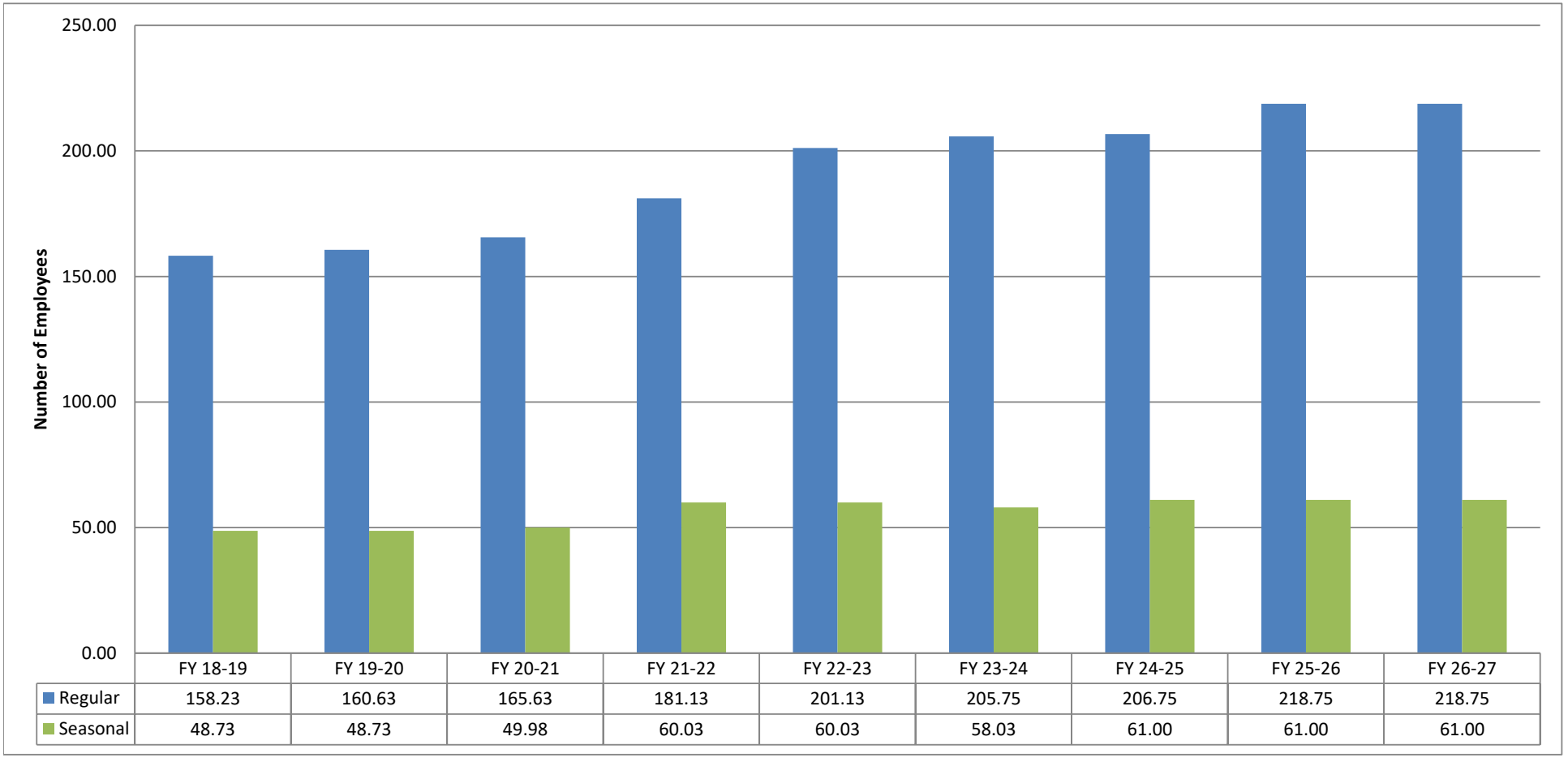




City of Lincoln

Fiscal Year 2025-2027 Biennium Budget

Authorized Staffing History



	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Regular	158.23	160.63	165.63	181.13	201.13	205.75	206.75	218.75	218.75
Seasonal	48.73	48.73	49.98	60.03	60.03	58.03	61.00	61.00	61.00

Positions	General Fund Positions				Other Funds			
	FY 24-25	FY 25-26	FY 26-27	NET CHANGES	FY 24-25	FY 25-26	FY 26-27	NET CHANGES
CITY MGR'S OFFICE								
City Mgr				-	1.00	1.00	1.00	-
Executive Asst				-	1.00	1.00	1.00	-
City Clerk				-	1.00	1.00	1.00	-
Deputy City Clerk				-	1.00	1.00	1.00	-
Records Coordinator				-	0.00	1.00	1.00	1.00
Economic Dev. Mgr	1.00	1.00	1.00	-				-
Economic Dev. Spec	0.00	1.00	1.00	1.00				-
HR Director				-	1.00	1.00	1.00	-
HR Admin Analyst I / II / Sr				-	2.00	2.00	2.00	-
HR Tech				-	1.00	2.00	2.00	1.00
Chief Inno. & Tech. Officer				-	1.00	1.00	1.00	-
IT Supv				-	1.00	1.00	1.00	-
GIS Analyst I / II				-	3.00	3.00	3.00	-
Info Systems Tech. I / II / Sr				-	3.00	3.00	3.00	-
Systems Security Analyst I / II				-	1.00	1.00	1.00	-
Application Intergrator I / II				-	1.00	1.00	1.00	-
Admin Analyst I / II				-	1.00	1.00	1.00	-
Subtotal	**1.00**	**2.00**	**2.00**	**1.00**	**19.00**	**21.00**	**21.00**	**2.00**
Seasonal Staff				-	0.50	1.00	1.00	.50
FINANCE								
Finance Director/ Asst. City Mgr				-	1.00	1.00	1.00	-
Finance Mgr				-	1.00	1.00	1.00	-
Accounting Mgr				-	1.00	1.00	1.00	-
Financial Analyst				-	2.00	2.00	2.00	-
Principal Accountant				-	1.00	1.00	1.00	-
Admin Analyst I /II				-	2.00	2.00	2.00	-
Accountant I / II / Sr				-	2.00	2.00	2.00	-
Sr Payroll Tech				-	1.00	2.00	2.00	1.00
Purchasing Officer I / II				-	1.00	1.00	1.00	-
Customer Services Supv				-	1.00	1.00	1.00	-
Account Clerk I / II / III / Sr				-	5.00	5.00	5.00	-
Subtotal					**18.00**	**19.00**	**19.00**	**1.00**

Positions	General Fund Positions				Other Funds			
	FY 24-25	FY 25-26	FY 26-27	NET CHANGES	FY 24-25	FY 25-26	FY 26-27	NET CHANGES
CITY ATTORNEY								
City Attorney	1.00	1.00	1.00	-				
Deputy City Attorney	1.00	1.00	1.00	-				
Code Enforcement Officer I / II	2.00	2.00	2.00	-				
Subtotal	**4.00**	**4.00**	**4.00**	**-**				
POLICE								
Public Safety Chief	0.50	0.00	0.00	(0.50)				
Police Chief	0.00	1.00	1.00	1.00				
Police Captain	1.00	1.00	1.00	-				
Police Lieutenant	1.00	1.00	1.00	-				
Police Sergeant	5.00	5.00	5.00	-				
Police Officer	18.00	19.00	19.00	1.00	5.00	5.00	5.00	-
Community Services Officer	1.00	0.00	0.00	(1.00)				
Crime Analyst I / II	0.00	1.00	1.00	1.00				
PS Supervising Dispatcher	1.00	1.00	1.00	-				
PS Dispatcher I / II / Sr	7.00	7.00	7.00	-	1.00	1.00	1.00	-
Police Records Clerk / Evidence Tech	0.00	0.00	0.00	-	2.00	2.00	2.00	-
Admin Analyst I / II	1.00	1.00	1.00	-				
Office Asst	0.00	1.00	1.00	1.00				
Subtotal	**35.50**	**38.00**	**38.00**	**2.50**	**8.00**	**8.00**	**8.00**	**-**
FIRE								
Public Safety Chief	0.50	0.00	0.00	(0.50)				
Fire Chief	0.00	1.00	1.00	1.00				-
Deputy Fire Chief	1.00	0.00	0.00	(1.00)				
Fire Battalion Chief	3.00	3.00	3.00	-				
Fire Marshall	0.00	1.00	1.00	1.00				-
Fire Captain	9.00	9.00	9.00	-				-
Fire Engineer	9.00	9.00	9.00	-				-
Firefighter	0.00	0.00	0.00	-	9.00	9.00	9.00	-
Subtotal	**22.50**	**23.00**	**23.00**	**0.50**	**9.00**	**9.00**	**9.00**	**-**

Positions	General Fund Positions				Other Funds			
	FY 24-25	FY 25-26	FY 26-27	NET CHANGES	FY 24-25	FY 25-26	FY 26-27	NET CHANGES
ENGINEERING								
City Engineer					1.00	1.00	1.00	-
Engineering Mgr					2.00	2.00	2.00	-
Construction Mgr					1.00	1.00	1.00	-
Engineer - Asst / Assoc / Sr					6.00	6.00	6.00	-
Construction Insp					2.00	2.00	2.00	-
Admin Analyst I / II / Sr					2.00	2.00	2.00	-
Subtotal	**0.00**	**0.00**	**0.00**	**-**	**14.00**	**14.00**	**14.00**	**-**
Engineering Staff - Seasonal				-	-	0.50	0.50	0.50
COMMUNITY DEVELOPMENT								
Community Development Director					1.00	1.00	1.00	-
Planning Mgr					1.00	1.00	1.00	-
Building Official					1.00	1.00	1.00	-
Planner - Asst / Assoc / Sr					3.00	3.00	3.00	-
Plans Examiner I / II / Sr					1.00	1.00	1.00	-
Supv Building Insp					1.00	1.00	1.00	-
Building Insp I / II / III					2.00	3.00	3.00	1.00
Admin Analyst I / II / Sr					1.00	1.00	1.00	-
Permit Tech I / II / Sr					3.00	3.00	3.00	-
Subtotal	**0.00**	**0.00**	**0.00**	**-**	**14.00**	**15.00**	**15.00**	**1.00**
Planning Commissioners					7.00	7.00	7.00	-
RECREATION								
Recreation Mgr	1.00	1.00	1.00	-				-
Recreation Supv	2.00	2.00	2.00	-				-
Recreation Coordinator	2.00	2.00	2.00	-				-
Admin Analyst	0.00	0.00	0.00	-				-
Office Asst I / II / Sr	1.00	1.00	1.00	-				-
Subtotal	**6.00**	**6.00**	**6.00**	**-**				
Recreation Staff - Seasonal	46.00	46.00	46.00	-				-
LIBRARY								
Library Director	1.00	1.00	1.00	-				-
Library Coordinator	0.75	0.75	0.75	-				-
Librarian I / II	1.00	1.00	1.00	-				-
Subtotal	**2.75**	**2.75**	**2.75**	**-**				
Library Staff - Seasonal	5.00	5.00	5.00	-				-

Positions	General Fund Positions				Other Funds			
	FY 24-25	FY 25-26	FY 26-27	NET CHANGES	FY 24-25	FY 25-26	FY 26-27	NET CHANGES
PUBLIC WORKS								
Public Works Director				-	1.00	1.00	1.00	-
Maint. Services Mgr					1.00	2.00	2.00	1.00
Enviro. Services Mgr					2.00	2.00	2.00	-
Water Facilities Supv				-	1.00	1.00	1.00	-
Wastewater Facilities Supv					1.00	0.00	0.00	(1.00)
Fleet Supv				-	1.00	1.00	1.00	-
Public Services Supv				-	2.00	3.00	3.00	1.00
Airport Maint. Worker I / II / Sr				-	1.00	1.00	1.00	-
Maint. Worker I / II / Sr				-	12.00	13.00	13.00	1.00
Mechanic I / II / Sr				-	4.00	4.00	4.00	-
Refuse Truck Driver I / II / Sr				-	17.00	18.00	18.00	1.00
Wastewater Systems Tech I / II / Sr				-	6.00	6.00	6.00	-
Water Tech - I / II / Sr				-	13.00	14.00	14.00	1.00
Admin Analyst I / II / Sr				-	3.00	3.00	3.00	-
Office Asst I / II / Sr				-	2.00	2.00	2.00	-
Subtotal				**-**	**67.00**	**71.00**	**71.00**	**4.00**
Public Services Staff - Seasonal					2.00	2.00	2.00	-
Total Seasonal Employees	**51.00**	**51.00**	**51.00**	**0.00**	**9.50**	**10.00**	**10.00**	**0.50**
Total Regular Employees	**71.75**	**75.75**	**75.75**	**4.00**	**135.00**	**143.00**	**143.00**	**8.00**
Total Employees - All Funds					**267.25**	**279.75**	**279.75**	**12.00**

Capital Improvement Budget Overview



The City of Lincoln prepares the Capital Improvement (CIP) Budget during the biennium budget process to define the upcoming year's funding plan for capital purchases based upon priorities related to availability of funding as well as critical infrastructure need. 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.

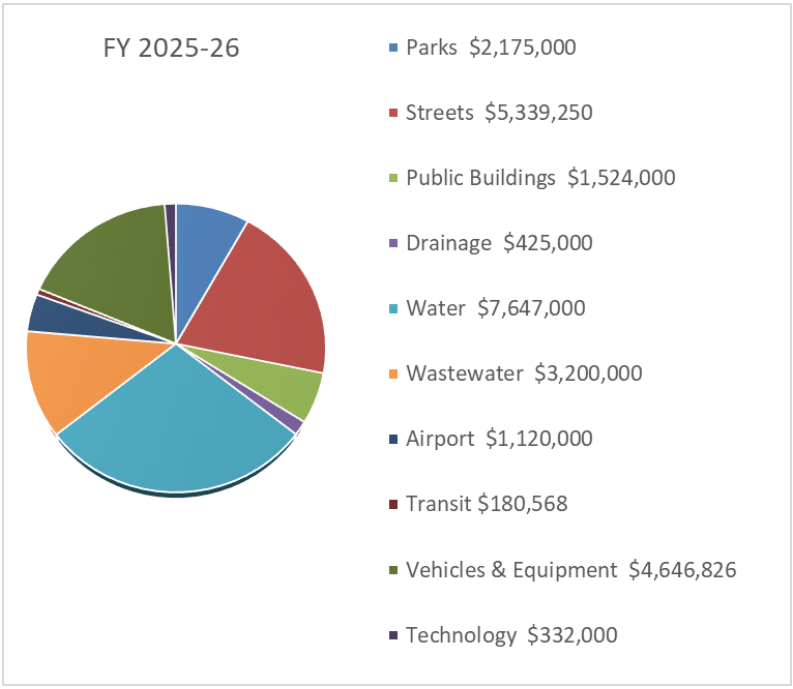
The Fiscal Year 2025-27 Biennium Capital Improvement Budget totals $36,476,002 which includes $26,589,644 programmed for FY 2025-27 and $9,886,358 for FY 2026-27. Projects included in detail in this section include new projects, existing projects requiring additional funding and existing projects that require no additional funding but remain unfinished at the end of FY 2024-25. The CIP Summary by Funding Source includes the funding source for each CIP with FY 2026-27 CIPs shown as shaded.

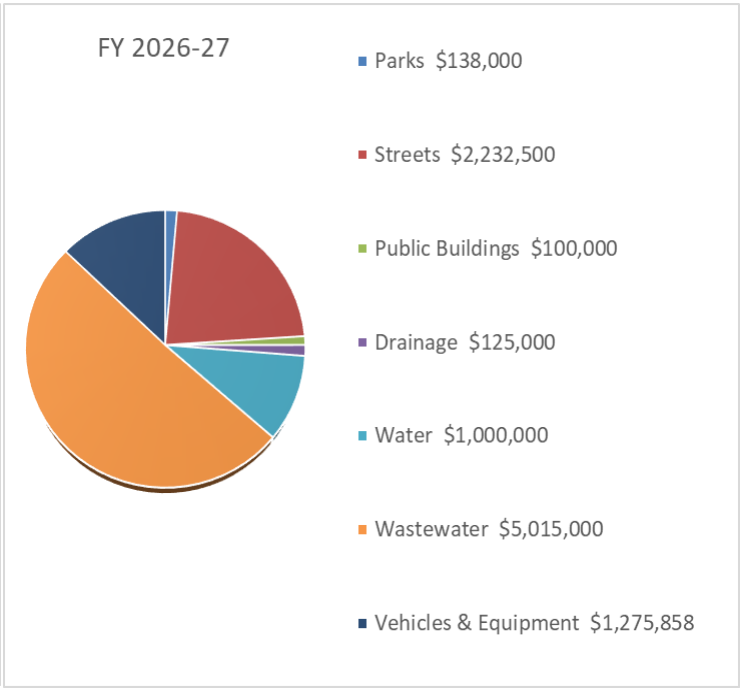
CIP budget sheets are categorized by infrastructure type and each type has a summary sheet showing new and ongoing projects requiring funding and ongoing projects which require no additional funding. This summary sheet identifies future year projects with no current source of funding. Following this category summary sheet, a detailed CIP budget sheet for each project outlines general project information, the responsible department, project duration, the strategic goal relevance as well as the expenditure cost and funding source.

Projects are categorized by type as follows:

- **Parks** – 6 projects totaling $2,313,000
- **Streets** – 14 projects totaling $7,571,750
- **Public Building** – 9 projects totaling $1,624,000
- **Drainage** – 2 projects totaling $550,000
- **Water** – 4 projects totaling $8,647,000
- **Wastewater** – 6 projects totaling $8,215,000
- **Airport** – 2 projects totaling $1,120,000
- **Transit** – 1 project totaling $180,568
- **Vehicles & Equipment** – 32 projects totaling $5,922,684
- **Technology** – 3 projects totaling $332,000

Capital Improvement Projects by Project Type





Both fiscal years include funding for new CIPs as well as ongoing CIPs that require additional funding.

Capital Improvement Project Summary by Fund

CIP #		1000 General Fund	2210 Streets - Gas tax	2230 Streets - TDA	2400 PFE - Transportation	2410 PFE - Police	2480 Development Services	2850 Maintentance CFD local	2870 Maintentance CFD citywide	2900 Oaktree Preservation
	Total Projected Cash balance FYE 2024/25	**$9,394,014**	**$1,269,422**	**$2,087,631**	**3,636,296**	**1,459,089**	**$20,029,687**	**$4,995,401**	**$198,033**	**$393,658**
	Total Revenues Allocated FY 2025/27	$60,392,909	$5,880,802	$7,237,149	$ 3,959,609	$ 644,639	$ 11,795,724	$ 4,860,000	$ 2,240,000	
	Total Operating Expenses Allocated FY 2025/27	$ 64,018,922	$ 2,828,652	$ 6,757,558	$ 90,000	$ -	$ 15,181,986	$ 3,546,862	$ 851,728	$ 96,000
	Transfer to reserves	$ 1,331,356								
	Total CIP Available Funds	$4,436,645	$4,321,572	$2,567,222	$7,505,905	$2,103,728	$16,643,425	$6,308,539	$1,586,305	$ 215,000
	TOTAL 2025/26 CIP REQUESTS	$ 1,390,777	$ 1,964,014	$ 684,441	$ 3,093,354	$ 108,000	$ 30,624	$ 514,772	$ 1,343,502	$ 215,000
	TOTAL 2026/27 CIP REQUESTS	$ 119,520	$ 1,310,612	$ 817,492	$ 15,312	$ -	$ 30,624	$ 154,736	$ 15,818	$ -
	Projected Ending Fund Balance FYE 2026/27	**$2,926,348**	**$1,046,946**	**$1,065,289**	**$4,397,239**	**$1,995,728**	**$16,582,177**	**$5,639,031**	**$226,985**	**$82,658**
	PARKS									
684	Trail Repairs in 12B open space								400,000	
687	Citywide Open Space vegetation removal								300,000	
688	Parking lot slurry seal - multiple locations	348,000						70,000	120,000	
689	McBean Park playground	220,000							220,000	
690	Oak Tree Planting									215,000
691	Irrigation controller upgrades							130,000		
691	Irrigation controller upgrades							138,000		
	Total Parks	**568,000**	-	-	-	-	-	**338,000**	**1,040,000**	**215,000**
	STREETS									
649	Bicycle infrastructure		50,000							
649	Bicycle infrastructure		50,000							
644	Ferrari Ranch Intersection Imp				628,000					
600	Ferrari Ranch UPRR crossing				1,500,000					
653	1st St pavement preservation		720,000							
692	Traffic signal analysis/implementation				800,000					
693	Lincoln Blvd paving			143,750						
693	Lincoln Blvd paving		375,000	200,000						
694	Industrial Ave Rehab		812,500							
695	6th St Median			187,500						
696	3rd St Rehab			150,000						
697	Citywide sidewalk / driveway repair		75,000							
697	Citywide sidewalk / driveway repair		75,000							
698	Road sealant project - 9 lane miles		560,000							
699	Citywide pothole repair			250,000						
699	Citywide pothole repair			250,000						
700	Curb ramp replacement/install		100,000							
700	Curb ramp replacement/install		125,000							
701	ADA Transition Plan									
701	ADA Transition Plan									
	Total Streets	-	**2,942,500**	**1,181,250**	**2,928,000**	-	-	-	-	-
	PUBLIC BLDGS									
702	PD Improvements					35,000				
703	McBean pool resurface							123,500	123,500	
704	Fire house 35 Improvements	150,000								
705	corp yard office imp									
706	corp yard roof									
707	corp yard parking									
708	community center improvements	53,000								
709	PD/Fire repeater site improvements					73,000				
710	12 Bridges Library Improvements	118,000								
	Total Public Bldgs	**321,000**	-	-	-	**108,000**	-	**123,500**	**123,500**	-
	DRAINAGE									
665	Storm Drain Replacement and new manholes		125,000							
665	Storm Drain Replacement and new manholes		125,000							
712	Meadowlands Ponds		80,000					140,000	80,000	
	Total Drainage	-	**330,000**	-	-	-	-	**140,000**	**80,000**	-
	WATER									
713	Water Rehab L, M, 5th & 6th Streets									
714	Water Rehab D, 5th 7th Streets									
715	Tank 3 ladder									
716	Aquifer Storage and Recovery well									
716	Aquifer Storage and Recovery well									
	Total Water	-	-	-	-	-	-	-	-	-
	WASTEWATER									
660	Markham sewer line repairs									
657	Q St Sewer Lift Station Rehab Design									
477	UPRR Sewer Rehab									
717	Flightline SCADA and rehab									
718	3rd St Sewer Lift Station									
719	Sewer System rehab 25/26									
719	Sewer System rehab 26/27									
	Total Wastewater	-	-	-	-	-	-	-	-	-
	AIRPORT									
230	Reconstruct Runway 15-33									
720	Crack seal & seal coat Airport apron									
	Total Airport	-	-	-	-	-	-	-	-	-
	TRANSIT									
721	Park and Ride Transit improvements									
	Total Transit	-	-	-	-	-	-	-	-	-

Capital Improvement Project Summary by Fund

6000	6200	6300	7100	7110	7150	7200	7210	7250	7300	7310	7350	7400	7500	7550	
Internal Service Fund	Facility Maint / Replacement	Technology	Water Operations	Water Capital	Water PFE	Wastewater	Wastewater Capital	Wastewater PFE	Solid Waste	Solid Waste Capital	Solid Waste PFE	Transit	Airport	Federal Aviation Grants	**Total**
2,403,492	**$232,733**	**$267,416**	**$6,641,694**	**$3,959,198**	**$9,883,055**	**$9,366,928**	**$3,423,325**	**$758,032**	**$5,954,995**	**$3,839,409**	**$2,128,911**	**$46,532**	**($5,617,878)**	**$17**	**$86,042,323**
$ 19,138,637	$ 682,000	$ 222,222	$ 44,024,931	$ 11,471,502	$ 2,671,114	$ 40,463,463	$ 13,936,127	$ 2,766,231	$ 24,529,592	$ 2,360,000	$ 631,948	$ 2,103,818	$ 4,741,720	$ 1,096,708	**$ 215,965,839**
$ 19,840,231		$ -	$ 41,276,805	$ 1,410,261	$ 1,023,707	$ 44,864,885	$ -	$ -	$ 24,240,921	$ 330,000	$ 274,545	$ 1,956,184	$ 4,990,833	$ -	**$ 170,615,412**
$1,701,898	$914,733	$489,638	$9,389,820	$14,020,439	$11,530,462	$4,965,506	$17,359,452	$3,524,263	$6,243,666	$5,869,409	$2,486,314	$194,166	($5,866,991)	$1,096,725	**$131,310,092**
$ 170,000	$ 394,250	$ 95,000	$ 82,332	$ 7,688,899	$ 460,000	$ 167,871	$ 2,814,250	$ 630,000	$ 164,018	$ 1,384,250	$ 1,821,708	$ 180,568	$ 95,306	$ 1,096,708	$ 26,589,644
$ 100,000	$ 260,000	$ -	$ 46,854	$ 521,519	$ 500,000	$ 36,297	$ 4,215,000	$ 800,000	$ 11,338	$ 900,000	$ 30,624	$ -	$ 612	$ -	$ 9,886,358
$1,431,898	**$260,483**	**$394,638**	**$9,260,634**	**$5,810,021**	**$10,570,462**	**$4,761,338**	**$10,330,202**	**$2,094,263**	**$6,068,310**	**$3,585,159**	**$633,982**	**$13,598**	**($5,962,909)**	**$17**	**$94,834,090**
															$ 400,000
															$ 300,000
140,000													12,000		**$ 690,000**
															$ 440,000
															$ 215,000
															$ 130,000
															$ 138,000
140,000	-	-	-	-	-	-	-	-	-	-	-	-	**12,000**	-	**2,313,000**
															$ 50,000
															$ 50,000
															$ 628,000
															$ 1,500,000
															$ 720,000
															$ 800,000
															$ 143,750
															$ 575,000
															$ 812,500
															$ 187,500
															$ 150,000
															$ 75,000
															$ 75,000
															$ 560,000
															$ 250,000
-															**$ 250,000**
															$ 100,000
-															**$ 125,000**
	260,000														**$ 260,000**
	260,000														**$ 260,000**
-	**520,000**	-	-	-	-	-	-	-	-	-	-	-	-	-	**7,571,750**
															$ 35,000
															$ 247,000
															$ 150,000
100,000															**$ 100,000**
	134,250			134,250			134,250			134,250					**$ 537,000**
					50,000			50,000			211,000				**$ 311,000**
															$ 53,000
															$ 73,000
															$ 118,000
100,000	**134,250**	-	-	**134,250**	**50,000**	-	**134,250**	**50,000**	-	**134,250**	**211,000**	-	-	-	**1,624,000**
															$ 125,000
-															**$ 125,000**
															$ 300,000
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**550,000**
				3,562,000											**$ 3,562,000**
				3,640,000											**$ 3,640,000**
					195,000										**$ 195,000**
				125,000	125,000										**$ 250,000**
				500,000	500,000										**$ 1,000,000**
-	-	-	-	**7,827,000**	**820,000**	-	-	-	-	-	-	-	-	-	**8,647,000**
							700,000								**$ 700,000**
								100,000							**$ 100,000**
							2,265,000								**$ 2,265,000**
								800,000							**$ 800,000**
								450,000							**$ 450,000**
							1,950,000								**$ 1,950,000**
							1,950,000								**$ 1,950,000**
-	-	-	-	-	-	-	**6,865,000**	**1,350,000**	-	-	-	-	-	-	**8,215,000**
													1,152	459,848	**$ 461,000**
													22,140	636,860	**$ 659,000**
-	-	-	-	-	-	-	-	-	-	-	-	-	**23,292**	**1,096,708**	**1,120,000**
												180,568			**$ 180,568**
-	-	-	-	-	-	-	-	-	-	-	-	**180,568**	-	-	**180,568**

Capital Improvement Project Summary by Fund

CIP #		1000 General Fund	2210 Streets - Gas tax	2230 Streets - TDA	2400 PFE - Transportation	2410 PFE - Police	2480 Development Services	2850 Maintentance CFD local	2870 Maintentance CFD citywide	2900 Oaktree Preservation
	Total Projected Cash balance FYE 2024/25	**$9,394,014**	**$1,269,422**	**$2,087,631**	**3,636,296**	**1,459,089**	**$20,029,687**	**$4,995,401**	**$198,033**	**$393,658**
	Total Revenues Allocated FY 2025/27	$60,392,909	$5,880,802	$7,237,149	$ 3,959,609	$ 644,639	$ 11,795,724	$ 4,860,000	$ 2,240,000	
	Total Operating Expenses Allocated FY 2025/27	$ 64,018,922	$ 2,828,652	$ 6,757,558	$ 90,000	$ -	$ 15,181,986	$ 3,546,862	$ 851,728	$ 96,000
	Transfer to reserves	$ 1,331,356								
	Total CIP Available Funds	$4,436,645	$4,321,572	$2,567,222	$7,505,905	$2,103,728	$16,643,425	$6,308,539	$1,586,305	$ 215,000
	TOTAL 2025/26 CIP REQUESTS	$ 1,390,777	$ 1,964,014	$ 684,441	$ 3,093,354	$ 108,000	$ 30,624	$ 514,772	$ 1,343,502	$ 215,000
	TOTAL 2026/27 CIP REQUESTS	$ 119,520	$ 1,310,612	$ 817,492	$ 15,312	$ -	$ 30,624	$ 154,736	$ 15,818	$ -
	Projected Ending Fund Balance FYE 2026/27	**$2,926,348**	**$1,046,946**	**$1,065,289**	**$4,397,239**	**$1,995,728**	**$16,582,177**	**$5,639,031**	**$226,985**	**$82,658**
	VEHICLES and EQUIPMENT									
V2501	Kubota Diesel Tractor L3560			37,500						
V2502	Motorized Broom for trails							10,000		
V2520	Command Vehicle Lease Yr 1 - Fire	24,221								
V2520	Command Vehicle Lease Yr 2- Fire	18,816								
V2503	Peterbilt Service Truck - Fleet	93,000		51,000				9,000		
V2504	Heated pressure washer - Fleet	9,300	600	4,500				900		
V2521	(2) EV Lease Yr 1 - Fleet / Admin	9,518	614	4,606				920		
V2521	(2) EV Lease Yr 2 - Fleet / Admin	9,492	612	4,592				918		
V2522	(2) EV Pickups lease Yr 1 - Inspection						30,624			
V2522	(2) EV Pickups lease Yr 2 - Inspection						30,624			
V2505	Ford Transit Van - Library	74,000								
V2523	(2) Ford F250 service trucks lease Yr 1 - Parks							25,002	25,002	
V2523	(2) Ford F250 service trucks lease Yr 2 - Parks							15,818	15,818	
V2506	John Deere Gator - Parks								40,000	
V2507	Air Tow drop down trailer - Parks									
V2508	Water Buffalo - Parks	4,650	300	2,250				450		
V2524	(4) Dodge Durangos lease Yr 1 - Police	128,921								
V2524	(4) Dodge Durangos lease Yr 2 - Police	75,129								
V2525	Equinox Lease Yr 1 - Police	7,544								
V2525	Equinox Lease Yr 2 - Police	7,502								
V2526	Colorado lease Yr 1 - Police CSO/volunteer	8,623								
V2526	Colorado lease Yr 2 - Police CSO/volunteer	8,581								
V2509	(2)Autocar-New Way Sidewinders - Solid Waste									
V2510	Organics truck retrofit - Solid Waste									
V2511	(2) Autocar-New Way Sidewinders - Solid Waste									
V2527	(2) EV pickups lease Yr 1 - Solid Waste									
V2527	(2) EV pickups lease Yr 2- Solid Waste									
V2512	Autocar EV garbage truck - Solid waste									
V2513	PeterBilt 536 crane truck - Streets			30,000					30,000	
V2528	F350 service truck w/ crane lease Yr 1 - Streets			60,835						
V2528	F350 service trucks w/ crane lease Yr 2 - Streets			25,400						
V2514	Crafco Crack/Vac trailer - Streets			85,000					5,000	
V2516	MRL Yellow ride-on thermal striper - Streets				150,000					
V2529	EV Pickup lease Yr 1 - Streets				15,354					
V2529	EV Pickup lease Yr 2 - Streets				15,312					
V2517	Freightliner/ODB leaf vacuum truck - Streets									
V2530	EV Pickup lease Yr 1 - Wastewater									
V2530	EV Pickup lease Yr 2 - Wastewater									
V2531	F250 Utility w/liftgate lease Yr 1 - Wastewater									
V2531	F250 Utility w/liftgate lease Yr 2 - Wastewater									
V2518	Replacement generator - Wastewater									
V2532	(3) EV Pickups lease Yr 1 - Water									
V2532	(3) EV Pickups lease Yr 2 - Water									
V2533	Ford F350 Dump truck lease Yr 1 - Water									
V2533	Ford F350 Dump truck lease Yr 2 - Water									
V2519	Water Valve Exerciser/Vacuum Trailer - Water									
	Total Vehicles and Equipment	**479,297**	**2,126**	**305,683**	**180,666**	**-**	**61,248**	**63,008**	**115,820**	**-**
	TECHNOLOGY									
T251	City Hall IT Infrastructure update									
T252	Customer Maint request app	5,000		15,000				5,000		
T253	Fire Dept technology upgrades	137,000								
	Total Technology	**142,000**	**-**	**15,000**	**-**	**-**	**-**	**5,000**	**-**	**-**
	TOTAL CIP REQUESTS	**$ 1,510,297**	**$ 3,274,626**	**$ 1,501,933**	**$ 3,108,666**	**$ 108,000**	**$ 61,248**	**$ 669,508**	**$ 1,359,320**	**$ 215,000**

Capital Improvement Project Summary by Fund

6000	6200	6300	7100	7110	7150	7200	7210	7250	7300	7310	7350	7400	7500	7550	
Internal Service Fund	Facility Maint / Replacement	Technology	Water Operations	Water Capital	Water PFE	Wastewater	Wastewater Capital	Wastewater PFE	Solid Waste	Solid Waste Capital	Solid Waste PFE	Transit	Airport	Federal Aviation Grants	**Total**
2,403,492	**$232,733**	**$267,416**	**$6,641,694**	**$3,959,198**	**$9,883,055**	**$9,366,928**	**$3,423,325**	**$758,032**	**$5,954,995**	**$3,839,409**	**$2,128,911**	**$46,532**	**($5,617,878)**	**$17**	**$86,042,323**
$ 19,138,637	$ 682,000	$ 222,222	$ 44,024,931	$ 11,471,502	$ 2,671,114	$ 40,463,463	$ 13,936,127	$ 2,766,231	$ 24,529,592	$ 2,360,000	$ 631,948	$ 2,103,818	$ 4,741,720	$ 1,096,708	**$ 215,965,839**
$ 19,840,231		$ -	$ 41,276,805	$ 1,410,261	$ 1,023,707	$ 44,864,885	$ -	$ -	$ 24,240,921	$ 330,000	$ 274,545	$ 1,956,184	$ 4,990,833	$ -	**$ 170,615,412**
$1,701,898	$914,733	$489,638	$9,389,820	$14,020,439	$11,530,462	$4,965,506	$17,359,452	$3,524,263	$6,243,666	$5,869,409	$2,486,314	$194,166	($5,866,991)	$1,096,725	**$131,310,092**
$ 170,000	$ 394,250	$ 95,000	$ 82,332	$ 7,688,899	$ 460,000	$ 167,871	$ 2,814,250	$ 630,000	$ 164,018	$ 1,384,250	$ 1,821,708	$ 180,568	$ 95,306	$ 1,096,708	$ 26,589,644
$ 100,000	$ 260,000	$ -	$ 46,854	$ 521,519	$ 500,000	$ 36,297	$ 4,215,000	$ 800,000	$ 11,338	$ 900,000	$ 30,624	$ -	$ 612	$ -	$ 9,886,358
$1,431,898	**$260,483**	**$394,638**	**$9,260,634**	**$5,810,021**	**$10,570,462**	**$4,761,338**	**$10,330,202**	**$2,094,263**	**$6,068,310**	**$3,585,159**	**$633,982**	**$13,598**	**($5,962,909)**	**$17**	**$94,834,090**
													37,500		**$ 75,000**
													5,000		**$ 15,000**
															$ 24,221
-															**$ 18,816**
			9,000			21,000			111,000				6,000		**$ 300,000**
			900			2,100			11,100				600		**$ 30,000**
			920			2,148			11,368				614		**$ 30,708**
-			918			2,142			11,338				612		**$ 30,624**
															$ 30,624
-															**$ 30,624**
															$ 74,000
															$ 50,004
-															**$ 31,636**
															$ 40,000
30,000															**$ 30,000**
			450			1,050			5,550				300		**$ 15,000**
															$ 128,921
															$ 75,129
															$ 7,544
															$ 7,502
															$ 8,623
															$ 8,581
										1,100,000					**$ 1,100,000**
										150,000					**$ 150,000**
											1,300,000				**$ 1,300,000**
											30,708				**$ 30,708**
											30,624				**$ 30,624**
										900,000					**$ 900,000**
				90,000	90,000		30,000	30,000							**$ 300,000**
															$ 60,835
															$ 25,400
													10,000		**$ 100,000**
															$ 150,000
															$ 15,354
															$ 15,312
											280,000				**$ 280,000**
						15,354									**$ 15,354**
						15,312									**$ 15,312**
						31,219									**$ 31,219**
						18,843									**$ 18,843**
						70,000									**$ 70,000**
			46,062												**$ 46,062**
			45,936												**$ 45,936**
				37,649											**$ 37,649**
				21,519											**$ 21,519**
				100,000											**$ 100,000**
30,000	-	-	**104,186**	**249,168**	**90,000**	**179,168**	**30,000**	**30,000**	**150,356**	**2,150,000**	**1,641,332**	-	**60,626**	-	**5,922,684**
		95,000													**$ 95,000**
			25,000			25,000			25,000						**$ 100,000**
															$ 137,000
-	-	**95,000**	**25,000**	-	-	**25,000**	-	-	**25,000**	-	-	-	-	-	**332,000**
$ 270,000	**$ 654,250**	**$ 95,000**	**$ 129,186**	**$ 8,210,418**	**$ 960,000**	**$ 204,168**	**$ 7,029,250**	**$ 1,430,000**	**$ 175,356**	**$ 2,284,250**	**$ 1,852,332**	**$ 180,568**	**$ 95,918**	**$ 1,096,708**	**$ 36,476,002**

Parks

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FISCAL YEAR 27/28	FISCAL YEAR 28/29	FUTURE YEARS	TOTAL
684	Trail Repairs in 12B open space		$ 400,000					$ 400,000
687	Citywide Open Space vegetation removal		$ 300,000					$ 300,000
688	Parking lot slurry seal - multiple locations		$ 690,000					$ 690,000
689	McBean Park playground		$ 440,000					$ 440,000
690	Oak Tree Planting		$ 215,000					$ 215,000
691	Irrigation controller upgrades		$ 130,000	$ 138,000				$ 268,000
	CURRENT FISCAL YEAR PROJECTS	$ -	$ 2,175,000	$ 138,000	$ -	$ -	$ -	$ 2,313,000

Ongoing projects requiring no additional funding

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FISCAL YEAR 27/28	FISCAL YEAR 28/29	FUTURE YEARS	TOTAL
497	Bella Breeze Community Park Ph1	$ 10,190,996						$ 10,190,996
	CURRENT ONGOING PROJECTS	$ 10,190,996	$ -	$ -	$ -	$ -	$ -	$ 10,190,996

Future year projects

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FISCAL YEAR 27/28	FISCAL YEAR 28/29	FUTURE YEARS	TOTAL
497	Bella Breeze park Ph2 through Ph4						$ 21,600,000	$ 21,600,000
612	Joiner Park shade and picnic areas						$ 100,000	$ 100,000
TBD	Community Center Park Ph2							$ -
TBD	Coyote Pond Park Parking lot						$ 184,000	$ 184,000
TBD	Foskett Park Parking lot						$ 215,000	$ 215,000
TBD	Jimenez Park Ph4 - Baseball fields						$ 3,600,000	$ 3,600,000
TBD	Joiner Park playground equipment						$ 208,000	$ 208,000
TBD	McBean Baseball field dugouts						$ 1,100,000	$ 1,100,000
TBD	mcBean Baseball stadium Ph2						$ 6,050,000	$ 6,050,000
TBD	McBean Stadium turf replacement						$ 250,000	$ 250,000
TBD	Pete Singer parking lot						$ 184,000	$ 184,000
TBD	Twelve Bridges Park parking lot						$ 120,000	$ 120,000
TBD	Wilson Park parking lot						$ 123,000	$ 123,000
	FUTURE YEAR PROJECTS	$ -	$ -	$ -	$ -	$ -	$ 33,734,000	$ 33,734,000

	TOTAL PARKS PROJECTS	$ 10,190,996	$ 2,175,000	$ 138,000	$ -	$ -	$ 33,734,000	$ 46,237,996

Project Title
Trail repairs in 12 Bridges open space

Project No.
684

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

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26



Project Location or Request
12 Bridges trail system between Southcreek Dr and Oak Valley Drive.

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request

Project Description
Large portions of concrete trail system within the Open space have cracked and resulted in an uneven surface. This project will remove and replace the worst areas of broken concrete and restore a level surface.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction		$ 400,000					$ 400,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 400,000	$ -	$ -	$ -	$ -	$ 400,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2870 Maint CFD		$ 400,000					$ 400,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 400,000	$ -	$ -	$ -	$ -	$ 400,000

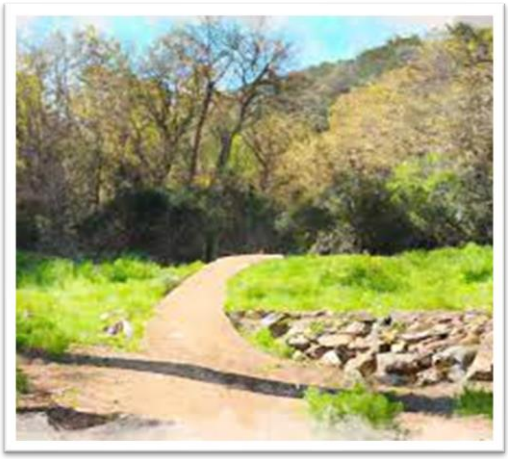
Project Title
City wide open space vegetation removal

Project No.
687

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

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26



Project Location or Request
Throughout all City owned Open Space and Preserves

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request
Potential for reduced fire suppression response in the event of a wildfire.

Project Description
Complete vegetation clean up of downed trees, branches and other vegetation throughout our open space to reduce fire fuel and mitigate the potential for wildfires. Special request received from the Fire Department to remove brush up to eight foot height along Auburn Ravine in the area west of Lincoln Blvd and South of Gateway Drive.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction		$ 300,000					$ 300,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2870 Maint CFD Citywide		$ 300,000					$ 300,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000

Project Title
Parking Lot Slurry Seal

Project No.
688

Department/Division/Contact
Public Works / Facilities



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Various Parking Lots throughout the City

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request

Project Description
Apply preventative maintenance and pavement preservation measures to the parking lots at the following locations: Community Center, Fire Houses 33, 34, 35, Corp Yard, Airport, 4th Street Parking Lot, Police Station, Civic Center, Foskett Park, Pete Singer Park, and Joiner Park. Preventative maintenance and pavement preservation will include crack sealing, seal coating or slurry sealing as needed.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management		$ 90,000					$ 90,000
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction		$ 600,000					$ 600,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 690,000	$ -	$ -	$ -	$ -	$ 690,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 1000 Gen Fund		$ 348,000					$ 348,000
Fund: 6000 Int Svc		$ 140,000					$ 140,000
Fund: 7500 Airport		$ 12,000					$ 12,000
Fund: 2850 Maint CFD Local		$ 70,000					$ 70,000
Fund: 2870 Maint CFD Citywide		$ 120,000					$ 120,000
Total Funding Sources	$ -	$ 690,000	$ -	$ -	$ -	$ -	$ 690,000

City of Lincoln
Fiscal Years 2025-27 Budget

Project Title
McBean Park Playground renovation

Project No.
689

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

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26



Project Location or Request
65 McBean Park Drive - Playground near pool

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request

Project Description
The McBean Park play area has exceeded its intended life span of approximately 18-20 years. It was installed in mid 2000 which puts the play area nearly 25 years old and approximately 5-7 years beyond the manufacturers lifespan. The current site has features that have reached the end of their serviceable life that require constant attention and continual deterioration is making the site unrepairable in some cases. This project would be for design, demolition and construction of a new play ground. The design would be for a playground of similar size and amenities.

CAPITAL COSTS

Expenditures	***Prior Years Actual***	***FY 25/26 Budget***	***FY 26/27 Budget***	***FY 27/28 Budget***	***FY 28/29 Budget***	***Future Years Budget***	***Total***
Project/Const. Management							$ -
Design/Engineering		$ 40,000					$ 40,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction		$ 400,000					$ 400,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 440,000	$ -	$ -	$ -	$ -	$ 440,000

Funding Sources	***Prior Years Actual***	***FY 25/26 Budget***	***FY 26/27 Budget***	***FY 27/28 Budget***	***FY 28/29 Budget***	***Future Years Budget***	***Total***
Fund: 1000 Gen Fund		$ 220,000					$ 220,000
Fund: 2870 Citywide Maint CFD		$ 220,000					$ 220,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 440,000	$ -	$ -	$ -	$ -	$ 440,000

City of Lincoln
Fiscal Years 2025-27 Budget

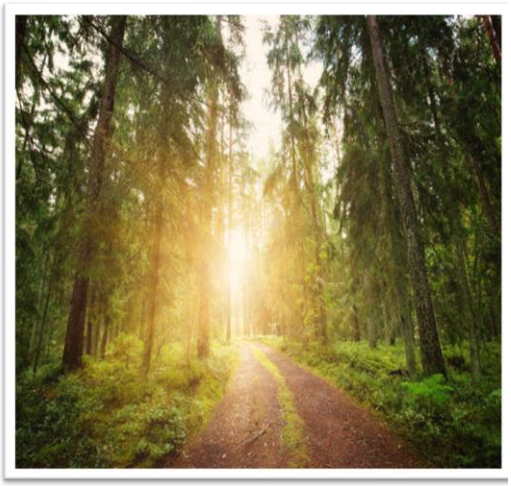
Project Title
Oak tree Planting in Lincoln Crossing

Project No.
690

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

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26



Project Location or Request
Moore Rd-Green Ravine Dr

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request
Ongoing maintenance during establishment period including irrigation.

Project Description
Install Oak trees within Lincoln Crossing open space between Moore Rd and cul-de-sac of Auburn Ravine Dog Park. Project will consist of adding approximately 1/2 mile of irrigation and more than one hundred trees within the open space.

CAPITAL COSTS

Expenditures	***Prior Years Actual***	***FY 25/26 Budget***	***FY 26/27 Budget***	***FY 27/28 Budget***	***FY 28/29 Budget***	***Future Years Budget***	***Total***
Project/Const. Management		$ 5,000					$ 5,000
Design/Engineering		$ 50,000					$ 50,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction		$ 160,000					$ 160,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 215,000	$ -	$ -	$ -	$ -	$ 215,000

Funding Sources	***Prior Years Actual***	***FY 25/26 Budget***	***FY 26/27 Budget***	***FY 27/28 Budget***	***FY 28/29 Budget***	***Future Years Budget***	***Total***
Fund: 2900 - Oak Tree Preservation		$ 215,000					$ 215,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 215,000	$ -	$ -	$ -	$ -	$ 215,000

Project Title
Irrigation controller upgrades

Project No.
691

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

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2026/27



Project Location or Request
Various City owned Parks and Streetscapes throughout Lincoln.

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request
Increased water conservation and reduced irrigation costs.

Project Description
Replace outdated irrigation controllers/equipment that is no longer supported by the manufacturer for parts and/or repair. Controllers would be updated with new up to date controllers that will communicate with the Central Control system to ensure that irrigation is as efficient as possible.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction		$ 130,000	$ 138,000				$ 268,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 130,000	$ 138,000	$ -	$ -	$ -	$ 268,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2850 Maintenance CFD		$ 130,000	$ 138,000				$ 268,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 130,000	$ 138,000	$ -	$ -	$ -	$ 268,000

Project Title
Bella Breeze Park PH1 Construction

Project No.
497



Department/Division/Contact
Engineering

Project Duration

Fiscal Year Start =	2021/22
Fiscal Year End =	2026/27

Project Location or Request
Bella Breeze Loop - Twelve Bridges - Main Village Park Site

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request

Project Description
The Bella Breeze Community Park is approximately 18.5 acres, located in the Twelve Bridges Specific Plan area. The master plan for Bella Breeze Community Park was completed in 2024 and the park will be constructed in multiple phases. Phase 1 includes improvements to approximately 7.5 acres as well as mass grading of the front part of the site as-needed and leaves the back half of the site undeveloped until funding is available for future phases. The amenities included in Phase 1 are approximately 50 stalls of gravel parking lot, minor concrete work such as curb, gutter and sidewalk, underground utilities such as drainage, sewer and water, restroom facility, soccer field, picnic areas, shade structure and playgrounds. Subsequent phases will include lighted fields, baseball/softball fields, basketball court, pickleball courts, bike track and covered multi-sport field.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management	$ 332,760						$ 332,760
Design/Engineering	$ 1,264,300						$ 1,264,300
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction	$ 7,676,336						$ 7,676,336
Equipment-PG&E	$ 150,000						$ 150,000
Other - Contingency 10%	$ 767,600						$ 767,600
Total Expenditures	$ 10,190,996	$ -	$ -	$ -	$ -	$ -	$ 10,190,996

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund:2460	$ 9,858,236						$ 9,858,236
Fund: 2450	$ 332,760						$ 332,760
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ 10,190,996	$ -	$ -	$ -	$ -	$ -	$ 10,190,996

Streets

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FISCAL YEAR 27/28	FISCAL YEAR 28/29	FUTURE YEARS	TOTAL
649	Bicycle infrastructure	$ 255,264	$ 50,000	$ 50,000				$ 355,264
644	Ferrari Ranch Intersection Imp	$ 10,000,000	$ 628,000					$ 10,628,000
600	Ferrari Ranch UPRR crossing	$ 950,000	$ 1,500,000					$ 2,450,000
653	1st St pavement preservation	$ 306,057	$ 720,000					$ 1,026,057
692	Traffic signal analysis/implementation		$ 800,000					$ 800,000
693	Lincoln Blvd paving		$ 143,750	$ 575,000				$ 718,750
694	Industrial Ave Rehab		$ 812,500					$ 812,500
695	6th St Median			$ 187,500				$ 187,500
696	3rd St Rehabilitation			$ 150,000	$ 1,840,000			$ 1,990,000
697	Citywide sidewalk / driveway repair	$ 100,000	$ 75,000	$ 75,000				$ 250,000
698	Road sealant project - 9 lane miles			$ 560,000				$ 560,000
699	Citywide pothole repair		$ 250,000	$ 250,000				$ 500,000
700	Curb ramp replacement/install		$ 100,000	$ 125,000				$ 225,000
701	ADA Transition Plan		$ 260,000	$ 260,000				$ 520,000
								$ -
	CURRENT FISCAL YEAR PROJECTS	$ 11,611,321	$ 5,339,250	$ 2,232,500	$ 1,840,000	$ -	$ -	$ 21,023,071

Ongoing Projects requiring no additional funding

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FISCAL YEAR 27/28	FISCAL YEAR 28/29	FUTURE YEARS	TOTAL
613	Moore Road Class I Trail	$ 1,215,000						
645	NEV & Golf cart improvements	$ 202,000						
648	Lincoln Blvd signal timing	$ 1,041,280						
650	Ferrari Ranch Road ramp metering	$ 375,000						
682	E Joiner & Del Webb Blvd improvements	$ 6,374,085						
								$ -
	CURRENT ONGOING PROJECTS	$ 9,207,365	$ -	$ -	$ -	$ -	$ -	$ -

Future year projects - Streets

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FISCAL YEAR 27/28	FISCAL YEAR 28/29	FUTURE YEARS	TOTAL
	Civic Center sidewalk replacement						$ 175,000	$ 175,000
	Fiddyment Road Rehabilitation						$ 2,000,000	$ 2,000,000
	Moore Road Rehabilitation						$ 3,326,000	$ 3,326,000
	Traffic Signal Analysis & Implementation Ph2						$ 14,250,000	$ 14,250,000
	FUTURE YEAR PROJECTS	$ -	$ -	$ -	$ -	$ -	$ 19,751,000	$ 19,751,000
	TOTAL STREETS PROJECTS	$ 20,818,686	$ 5,339,250	$ 2,232,500	$ 1,840,000	$ -	$ 19,751,000	$ 40,774,071

Project Title
Bicycle Infrastructure Project

Project No.
649

Department/Division/Contact
Engineering/Roland Neufeld



Project Duration

Fiscal Year Start =	2022/23
Fiscal Year End =	2026/27

Project Location or Request
Lincoln Boulevard from Gateway Drive to 7th Street

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request

Project Description
The city receives approximately $50,000 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 2024/25 it is anticipated that bicycle infrastructure improvements will be made to E Street, 7th Street east of J Street and potentially other projects outlined in the Bicycle Transportation Plan update.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management	$ 40,000	$ 6,000	$ 6,000				$ 52,000
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction	$ 215,264	$ 44,000	$ 44,000				$ 303,264
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ 255,264	$ 50,000	$ 50,000	$ -	$ -	$ -	$ 355,264

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2210 Gas Tax	$ 255,264	$ 50,000	$ 50,000				$ 355,264
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ 255,264	$ 50,000	$ 50,000	$ -	$ -	$ -	$ 355,264

Project Title
Ferrari Ranch Road Intersection Imp.

Project No.
644

Department/Division/Contact
Engineering/Roland Neufeld

Project Duration

Fiscal Year Start =	2022/23
Fiscal Year End =	2025/26



Project Location or Request
Ferrari Ranch Road from Lincoln Boulevard to McBean Park Drive.

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request

Project Description
Install a roundabout at the intersections of Ferrari Ranch Road/Ingram Parkway & Ferrari Ranch Road/Sun City Boulevard to improve traffic flow through the corridor. Additionally, the project will widen Ferrari Ranch Road between the bridge located approximately 1,000 feet east of Lincoln Boulevard and the Ingram Parkway intersection. Additional funds are being requested for FY25/26 to repave the roadway between Ingram Parkway and Sun City Boulevard and between Sun City Boulevard and McBean Park Drive as the funding source currently in the project (PFE Funds) can not be used for maintenance or rehabilitation.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management	$ 1,200,000						$ 1,200,000
Design/Engineering	$ 800,000	$ 28,000					$ 828,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction	$ 8,000,000	$ 600,000					$ 8,600,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ 10,000,000	$ 628,000	$ -	$ -	$ -	$ -	$ 10,628,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2400 - PFE Transportation	$ 10,000,000	$ 628,000					$ 10,628,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ 10,000,000	$ 628,000	$ -	$ -	$ -	$ -	$ 10,628,000

Project Title
Ferrari Ranch Road UPRR Crossing

Project No.
600

Department/Division/Contact
Engineering/Araceli Cazarez

Project Duration

Fiscal Year Start =	2021/22
Fiscal Year End =	2025/26



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.

Additional funds are being requested due to Union Pacific Railroad requirements for signal upgrades and additional costs that are being forced on the City for a total estimated cost of $1,700,000.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management	$ 185,000						$ 185,000
Design/Engineering	$ 100,000						$ 100,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction	$ 665,000	$ 1,500,000					$ 2,165,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ 950,000	$ 1,500,000	$ -	$ -	$ -	$ -	$ 2,450,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund:2400 - PFE Transportation	$ 950,000	$ 1,500,000					$ 2,450,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ 950,000	$ 1,500,000	$ -	$ -	$ -	$ -	$ 2,450,000

Project Title
First St. Pavement Preservation Project

Project No.
653

Department/Division/Contact
Public Works

Project Duration
Fiscal Year Start = 2025/26
Fiscal Year End = 2025/26

Project Location or Request
First St - from R St to O St



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: First St is a collector road that is degraded and requires repair. It is showing signs of base failures, block and edge cracking, patching, and weathered (polished aggregate). This project is requesting additional funds to begin repairs at O Street and continue west as far as budget will allow.

Improvements Needed: The First St Pavement Preservation Project will address all the degraded and below-standard conditions such as rehabilitating the road, installing ADA curb ramps, minor concrete & drainage repairs, and striping to the latest CAMUTCD standards.

Recommendations: The purpose of the road rehabilitation project is to keep our roads at/or 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, it can rehabilitate the pavement 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

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management	$ 36,727	$ 57,580					$ 94,307
Design/Engineering	$ 24,485	$ 86,620					$ 111,105
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction	$ 244,845	$ 575,800					$ 820,645
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ 306,057	$ 720,000	$ -	$ -	$ -	$ -	$ 1,026,057

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2210 - Streets Gas Tax	$ 306,057	$ 720,000					$ 1,026,057
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ 306,057	$ 720,000	$ -	$ -	$ -	$ -	$ 1,026,057

Project Title
Traffic Signal Analysis & Implementation

Project No.
692

Department/Division/Contact
Engineering

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26



Project Location or Request
Will be looking specifically at: East Avenue at: 7th, 10th & 12th Street. 12th at McCourtney. Ferrari Ranch Road at Caledon Circle West and Sorrento Parkway. Nicolaus Road at Lakeside Drive. McBean Park Drive at D Street

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request

Project Description
As new development occurs within the City, new infrastructure and community facilities will be required to meet the demands of future development. New transportation facilities will be needed as new residential and non-residential development will generate residents and employees who will generate additional trips on the City's roads and increase the impact on existing facilities.

The Public Facilities Element has identified the following intersections as City projects to be improved to signalized intersections in order to serve and keep the transportation system at an acceptable level of service: East Avenue at: 7th(Project No. R-31P), 12th(Project No. R-31Q2) and 10th(Project No. R-62.2). 12th at McCourtney(Project No. R-31R). Ferrari Ranch Road at Caledon Circle West(Project No. R-83) and Sorrento Parkway(Project No. R-44C). Nicolaus Road at Lakeside Drive(Project No. R-32E). McBean Park Drive at D Street(Project No. R-31U). The initial FY25/26 will be performing the traffic analysis not only for traffic signal but also roundabout feasibility of the listed intersections (total of 8) and providing an order of priority for construction implementation and rolling into design and construction of at least two intersections for the subsequent fiscal years.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering		$ 800,000					$ 800,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 800,000	$ -	$ -	$ -	$ -	$ 800,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2400-PFE Transportation		$ 800,000					$ 800,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 800,000	$ -	$ -	$ -	$ -	$ 800,000

Project Title
Lincoln Boulevard Paving

Project No.
693

Department/Division/Contact
Engineering



Project Duration

Fiscal Year Start =	2025/2026
Fiscal Year End =	2026/2027

Project Location or Request
Lincoln Boulevard Between 7th and Ferrari Ranch

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request
Project will extend the life of the asphalt on Lincoln Boulevard

Project Description
This project will apply a combination of crack sealing and minor resurfacing along Lincoln Boulevard from the bridge crossing Ingram Slough to the SR 65 park and ride lot. Note - south of Ferrari Ranch Road is included in the SCCP grant project.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management		$ 86,250					$ 86,250
Design/Engineering		$ 57,500					$ 57,500
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction			$ 575,000				$ 575,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 143,750	$ 575,000	$ -	$ -	$ -	$ 718,750

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2230 Streets - TDA		$ 143,750	$ 200,000				$ 343,750
Fund: 2210 Streets - Gas Tax			$ 375,000				$ 375,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 143,750	$ 575,000	$ -	$ -	$ -	$ 718,750

City of Lincoln
Fiscal Years 2025-27 Budget

Project Title
Industrial Avenue Rehabilitation Project

Project No.
694



Department/Division/Contact
Engineering

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Industrial Avenue - between Highway 65 and southern City limit

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request

Project Description
Industrial Avenue between Highway 65 and the southern City limit is in a bad state of disrepair. The City's General Plan identifies the need to widen this roadway to a 6-Lane arterial roadway. However, the timing and need for a six lane roadway is not anticipated for at least 15 years. In order to provide a safe and serviceable roadway that will serve until the roadway widening is needed, a rehabilitation of the current roadway is necessary. This project would consist of removing and repaving 3-inches of asphalt across the entire width of the roadway for the limits described above.

CAPITAL COSTS

Expenditures	***Prior Years Actual***	***FY 25/26 Budget***	***FY 26/27 Budget***	***FY 27/28 Budget***	***FY 28/29 Budget***	***Future Years Budget***	***Total***
Project/Const. Management		$ 97,500					$ 97,500
Design/Engineering		$ 65,000					$ 65,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction		$ 650,000					$ 650,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 812,500	$ -	$ -	$ -	$ -	$ 812,500

Funding Sources	***Prior Years Actual***	***FY 25/26 Budget***	***FY 26/27 Budget***	***FY 27/28 Budget***	***FY 28/29 Budget***	***Future Years Budget***	***Total***
Fund: 2210 Streets - Gas Tax		$ 812,500					$ 812,500
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 812,500	$ -	$ -	$ -	$ -	$ 812,500

Project Title
6th Street Median

Project No.
695

Department/Division/Contact
Engineering

Project Duration
Fiscal Year Start = 2026/27
Fiscal Year End = 2026/27

Project Location or Request
Intersection of 6th Street and Lincoln Boulevard

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request
Reduction of emergency response to pedestrian and automobile accidents



Project Description
The 6th Street Median Project will create a new raised median along Lincoln Boulevard at the intersection of 6th Street. The median will prevent left turns from 6th Street on to Lincoln Boulevard, and left turns from Lincoln Boulevard on to 6th Street. Pedestrian safety features such as flashing beacons and a median refuge will be included in this project. Preventing left turns will reduce automobile accidents, pedestrian collisions, and increase the safety of the nearby outdoor eating area.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management			$ 22,500				$ 22,500
Design/Engineering			$ 15,000				$ 15,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction			$ 150,000				$ 150,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ -	$ 187,500	$ -	$ -	$ -	$ 187,500

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2230 Streets TDA			$ 187,500				$ 187,500
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ -	$ 187,500	$ -	$ -	$ -	$ 187,500

Project Title
3rd Street Rehabilitation

Project No.
696

Department/Division/Contact
Engineering

Project Duration

Fiscal Year Start =	2026/27
Fiscal Year End =	2027/28



Project Location or Request
3rd Street - between L Street and H Street

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request

Project Description
3rd Street between L Street and H Street has deteriorated significantly and is in need of repair. This project consists of rehabilitation of the existing roadway surface, various ADA improvements and minor drainage improvements.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management				$ 240,000			$ 240,000
Design/Engineering			$ 150,000				$ 150,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction				$ 1,600,000			$ 1,600,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ -	$ 150,000	$ 1,840,000	$ -	$ -	$ 1,990,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2230 Streets TDA		$ -	$ 150,000	$ 1,840,000			$ 1,990,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ -	$ 150,000	$ 1,840,000	$ -	$ -	$ 1,990,000

Project Title
Sidewalk-Driveway Repair

Project No.
697

Department/Division/Contact
Engineering

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	On-going

Project Location or Request
Various location(s)

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request



Project Description
The purpose of this project would be to work with public works to remedy identified pavement vertical offsets, panels, or driveway issues in the public right-of-way that are too large for the Public Works department to repair themselves.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction	$ 100,000	$ 75,000	$ 75,000	$ 125,000	$ 125,000	$ 125,000	$ 625,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ 100,000	$ 75,000	$ 75,000	$ 125,000	$ 125,000	$ 125,000	$ 625,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2210 Streets - Gas Tax	$ 100,000	$ 75,000	$ 75,000	$ 125,000	$ 125,000	$ 125,000	$ 625,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ 100,000	$ 75,000	$ 75,000	$ 125,000	$ 125,000	$ 125,000	$ 625,000

Project Title
Road Sealant Project

Project No.
698

Department/Division/Contact
Public Works/Engineering

Project Duration

Fiscal Year Start =	2026/27
Fiscal Year End =	2026/27

Project Location or Request
Various locations within District 1



Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request
Preserving City's road network to avoid expensive repairs in the future

Project Description
The Road Sealant Project will include approximately 9 lane miles of roadway. The proposed project will consist of micro-surfacing, Type II, traffic striping, and pavement markings for roads showing weathering, pavement cracking and minor base failures. Roads will be evaluated to ensure proposed treatment is appropriate for the condition of the roadway; typically roadways with a Pavement Condition Index (PCI) between 50-70.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management			$ 67,200				$ 67,200
Design/Engineering			$ 44,800				$ 44,800
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction			$ 448,000				$ 448,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ -	$ 560,000	$ -	$ -	$ -	$ 560,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2210 Streets - Gas Tax			$ 560,000				$ 560,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ -	$ 560,000	$ -	$ -	$ -	$ 560,000

Project Title
Pothole Repair - Various Locations

Project No.
699

Department/Division/Contact
Public Works/Engineering

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2026/27



Project Location or Request
Various locations around the City

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request
Decrease in maintenance costs.

Project Description
Pothole repairs will be made on various streets throughout the City that are not on a near term cycle for street resurfacing or utility replacement. Full pavement removal and replacement (dig-outs) will be utilized to ensure that the repairs will maximize life of repair, meeting or exceeding the life of the adjacent street pavement.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management		$ 32,000	$ 35,000				$ 67,000
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction		$ 218,000	$ 215,000				$ 433,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 250,000	$ 250,000	$ -	$ -	$ -	$ 500,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2230 Streets - TDA		$ 250,000	$ 250,000				$ 500,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 250,000	$ 250,000	$ -	$ -	$ -	$ 500,000

Project Title
Curb Ramp Replacement-Install

Project No.
700

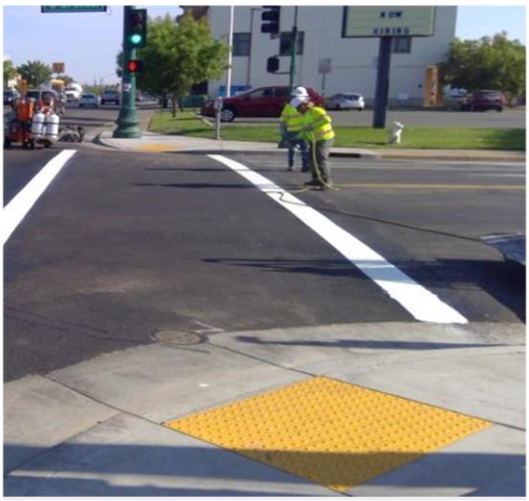
Department/Division/Contact
Engineering

Project Duration
Fiscal Year Start = 2025/26
Fiscal Year End = On-going

Project Location or Request
Various

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request



Project Description
The purpose of this project it to replace non-compliant curb ramps ahead of street maintenance work where surface treatment is recommended in future fiscal years.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction	$ 100,000	$ 100,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 700,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ 100,000	$ 100,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 700,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2210 Streets - Gas Tax	$ 100,000	$ 100,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 700,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ 100,000	$ 100,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 700,000

Project Title
ADA Self-Evaluation & Transition Plan

Project No.
701

Department/Division/Contact

Project Duration
Fiscal Year Start = 2025/26
Fiscal Year End = 2026/27

Project Location or Request
City wide

Strategic Goal Relevance

Operating Cost Impacts of Project/Request

Project Description
The ADA Transition Plan will provide recommendations for complying with accessibility requirements as mandated by the ADA and State of California Access Codes. It will also provide the basis for prioritizing, budgeting, implementing and monitoring barrier removal. Public rights-of-way and facilities are required to be accessible to persons with disabilities pursuant to the following statutes: Section 504 of the Rehabilitation Act of 1973 (Section 504) (29 U.S.C. §794) and Title II of the Americans with Disabilities Act of 1990 (ADA) (42 U.S.C. §§ 12131-12164). The ADA Transition Plan will: Identify existing obstacles limiting accessibility, describe steps that are to be taken to ensure that facilities within the public right-of-way are made accessible to all individuals,and specify a schedule for achieving compliance.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering		$ 260,000	$ 260,000				$ 520,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 260,000	$ 260,000	$ -	$ -	$ -	$ 520,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 6200 Facility Maint		$ 260,000	$ 260,000				$ 520,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 260,000	$ 260,000	$ -	$ -	$ -	$ 520,000

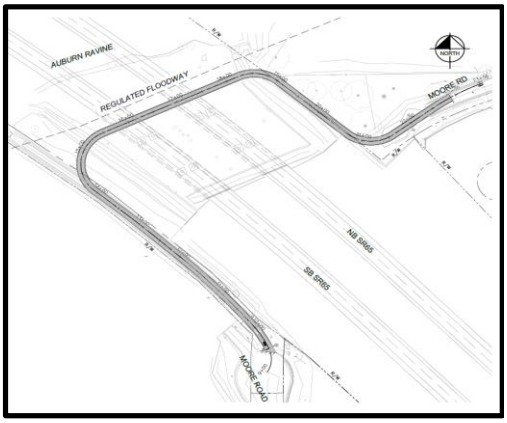
Project Title
Moore Road Class 1 Trail

Project No.
613

Department/Division/Contact
Engineering/Roland Neufeld

Project Duration

Fiscal Year Start =	2022/23
Fiscal Year End =	2025/26



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

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

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
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

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund:2400 - PFE Transportation?	$ 1,215,000						$ 1,215,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ 1,215,000	$ -	$ -	$ -	$ -	$ -	$ 1,215,000

Project Title
NEV & Golf Cart Improvements

Project No.
645

Department/Division/Contact
Engineering/Roland Neufeld

Project Duration

Fiscal Year Start =	2022/23
Fiscal Year End =	2026/27



Project Location or Request
E. Joiner Parkway between Del Web Blvd (north) and Parkway Point & various locations

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request

Project Description
The 2023 update to the NEV & Golf Cart Master Plan has identified several key projects to improve the NEV and golf cart networks. Currently the Lincoln Crossing neighborhood is disconnected from downtown because the existing speed limit on Ferrari Ranch Road does not legally allow for NEV use. Therefore, widening the existing bicycle lanes on Ferrari Ranch Road to accommodate NEV use is required. Caltrans coordination/permitting will be required for the portion of Ferrari Ranch Road that travels underneath SR 65. The master plan update also identified the need to construct a golf cart path between Del Webb Blvd (north) and the Parkway Point shopping center to remove golf carts from traveling along E. Joiner Parkway. Additionally, the master plan update also identified locations around town that require additional signage to better regulate the NEV and golf cart networks.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management	$ 12,000						$ 12,000
Design/Engineering	$ 45,000						$ 45,000
Permitting	$ 20,000						$ 20,000
Land/ROW/Acquisition							$ -
Construction	$ 125,000						$ 125,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ 202,000	$ -	$ -	$ -	$ -	$ -	$ 202,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund:2210 Gas Tax	$ 202,000						$ 202,000
							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ 202,000	$ -	$ -	$ -	$ -	$ -	$ 202,000

Project Title
Lincoln Blvd Signal Timing

Project No.
648

Department/Division/Contact
Engineering/Roland Neufeld

Project Duration

Fiscal Year Start =	2022/23
Fiscal Year End =	2025/26



Project Location or Request
Lincoln Boulevard from Gateway Drive to 7th Street

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request

Project Description
In order to improve the flow of traffic through the downtown corridor interconnecting the traffic signals is required. Evaluation and standardization of available equipment would be required prior to starting project specific design. The City of Lincoln's Traffic Signal Communications Master Plan has identified the section of Lincoln Boulevard between 7th Street and Gateway Drive as the logical first stretch of roadway to implement signal timing due to the large volume of traffic in the downtown core and because empty conduit has been installed in the roadway along portions of the corridor for signal timing use, thereby keeping construction costs down compared to other roadway corridors.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management	$ 76,480						$ 76,480
Design/Engineering	$ 200,000						$ 200,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction	$ 764,800						$ 764,800
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ 1,041,280	$ -	$ -	$ -	$ -	$ -	$ 1,041,280

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund:2210 Gas Tax	$ 1,041,280						$ 1,041,280
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ 1,041,280	$ -	$ -	$ -	$ -	$ -	$ 1,041,280

Project Title
Ferrari Ranch Road Ramp Metering Project

Project No.
650

Department/Division/Contact
Engineering

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2026/27



Project Location or Request
Southbound on-ramp to SR-65 at Ferrari Ranch Road

Strategic Goal Relevance

Operating Cost Impacts of Project/Request

Project Description
Construction of Ramp Metering for the Southbound on-ramp to SR-65 at Ferrari Ranch Road. As a result of the Highway 65 Bypass project, City Council adopted Resolution 2012-059 authorizing the execution of a "Delayed Installation" of ramp metering at the Southbound on-ramp to SR-65 at Ferrari Ranch Road. Design will be completed in FY 2025-26 and construction planned for FY 2026/27.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management	$ 55,000						$ 55,000
Design/Engineering	$ 45,000						$ 45,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction	$ 275,000						$ 275,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ 375,000	$ -	$ -	$ -	$ -	$ -	$ 375,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2210 Streets - Gas tax	$ 375,000						$ 375,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ 375,000	$ -	$ -	$ -	$ -	$ -	$ 375,000

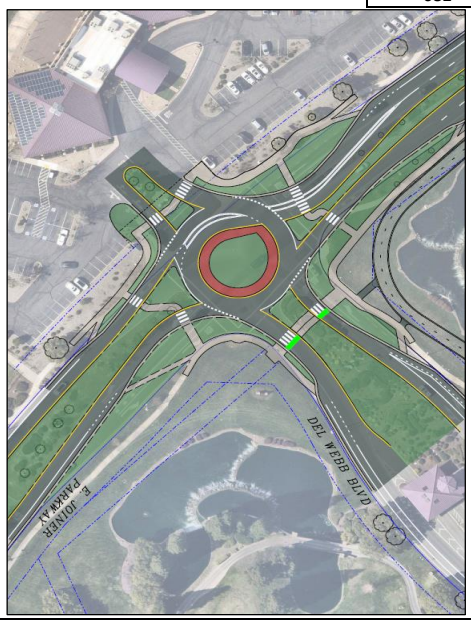
Project Title
E. Joiner & Del Webb Blvd Impr.

Project No.
682

Department/Division/Contact
Engineering/Roland Neufeld

Project Duration

Fiscal Year Start =	2022/23
Fiscal Year End =	2026/27



Project Location or Request
E. Joiner Parkway at Del Webb Blvd north

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request

Project Description
Install a roundabout at the intersections of E. Joiner Parkway and Del Webb Boulevard (north) to improve traffic flow through the corridor.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management	$ 600,000						$ 600,000
Design/Engineering	$ 474,085						$ 474,085
Permitting							$ -
Land/ROW/Acquisition	$ 300,000						$ 300,000
Construction	$ 5,000,000						$ 5,000,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ 6,374,085	$ -	$ -	$ -	$ -	$ -	$ 6,374,085

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund:2400 - PFE Transportation?	$ 6,374,085						$ 6,374,085
							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ 6,374,085	$ -	$ -	$ -	$ -	$ -	$ 6,374,085

Public Buildings

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FISCAL YEAR 27/28	FISCAL YEAR 28/29	FUTURE YEARS	TOTAL
702	PD Improvements		$ 35,000					$ 35,000
703	McBean pool resurface		$ 247,000					$ 247,000
704	Fire house 35 Improvements		$ 150,000					$ 150,000
705	Corp Yard office imp			$ 100,000	$ 500,000	$ 3,200,000		$ 3,800,000
706	Corp Yard roof		$ 537,000					$ 537,000
707	Corp Yard parking		$ 311,000					$ 311,000
708	Community Center improvements		$ 53,000					$ 53,000
709	PD/Fire repeater site improvements		$ 73,000					$ 73,000
710	12 Bridges Library Improvements		$ 118,000					$ 118,000
								$ -
	CURRENT FISCAL YEAR PROJECTS	$ -	$ 1,524,000	$ 100,000	$ 500,000	$ 3,200,000	$ -	$ 5,324,000

FUTURE YEAR PROJECTS

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FISCAL YEAR 27/28	FISCAL YEAR 28/29	FUTURE YEARS	TOTAL
624	Beerman Plaza Renovation						$ 1,130,000	$ 1,130,000
632	City Hall Reorganization						$ 1,175,000	$ 1,175,000
TBD	CDD Office Improvements						$ 1,070,000	$ 1,070,000
TBD	City Hall EV charging						$ 300,000	$ 300,000
TBD	Community Center Improvements						$ 54,000	$ 54,000
TBD	Corp Yard EV charging						$ 250,000	$ 250,000
TBD	Duct Cleaning Services						$ 250,000	$ 250,000
TBD	Fire House 35 Improvements Ph2						$ 130,000	$ 130,000
TBD	Police Department EV charging						$ 300,000	$ 300,000
TBD	Corp Yard New Office						$ 12,000	$ 12,000
	FUTURE YEAR PROJECTS	$ -	$ -	$ -	$ -	$ -	$ 4,671,000	$ 4,671,000

	TOTAL PUBLIC BUILDING PROJECTS	$ -	$ 1,524,000	$ 100,000	$ 500,000	$ 3,200,000	$ 4,671,000	$ 9,995,000

Project Title
PD Improvements

Project No.
702

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



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Police Station, 770 7th Street

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request

Project Description
Renovate existing showers in both men and women locker rooms. Existing showers are from original remodel in 2000 and are in need of upgrading which would include ADA accessible showers.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering		$ 3,000					$ 3,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction		$ 32,000					$ 32,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2410 PFE Police		$ 35,000					$ 35,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000

Project Title
McBean Pool Facility improvements

Project No.
703

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

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26



Project Location or Request
McBean Pool, 61 McBean Park Dr

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request
minimal and not significant

Project Description
Pool is in need of resurfacing. Current plaster has became sharp/aggressive to the touch with feet and discolored due to the use of liquid chlorine. ($200,000) Pool staff have also requested shade covering over office door that faces west to stop afternoon sun from entering office area.($7,000), AC installed in office, entry and snack area ($25,000) and crack repair on decking ($8,000)

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management		$ 2,000					$ 2,000
Design/Engineering		$ 5,000					$ 5,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction		$ 240,000					$ 240,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 247,000	$ -	$ -	$ -	$ -	$ 247,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2850 Maint CFD Local		$ 123,500					$ 123,500
Fund: 2870 Maint Citywide		$ 123,500					$ 123,500
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 247,000	$ -	$ -	$ -	$ -	$ 247,000

City of Lincoln
Fiscal Years 2025-27 Budget

Project Title
Fire Station 35 Improvements

Project No.
704

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



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
2525 East Joiner Parkway, Fire house 35

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request
HVAC upgrades will reduce energy costs

Project Description
Project consists of replacing existing HVAC system and construction of a driveway around to the back of the building. The current HVAC units are approximately 25 years old and no longer have the capability of effectively or efficiently cooling the building interior. All HVAC units will be replaced with upgraded, energy efficient units ($75,000). Currently the fire vehicles need to pull into the station parking lot and make a three point turn before backing into the building to park. This project would construct a driveway to the back of the building to allow fire trucks to drive around to the back of the building and pull straight into the garage ($75,000).

CAPITAL COSTS

Expenditures	***Prior Years Actual***	***FY 25/26 Budget***	***FY 26/27 Budget***	***FY 27/28 Budget***	***FY 28/29 Budget***	***Future Years Budget***	***Total***
Project/Const. Management							$ -
Design/Engineering		$ 10,000					$ 10,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction		$ 140,000					$ 140,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000

Funding Sources	***Prior Years Actual***	***FY 25/26 Budget***	***FY 26/27 Budget***	***FY 27/28 Budget***	***FY 28/29 Budget***	***Future Years Budget***	***Total***
Fund: 1000 General fund		$ 150,000					$ 150,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000

Project Title
Corp Yard office improvements

Project No.
705

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

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2028/29



Project Location or Request
Corporation yard 2100 Flightline Drive

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request
Facility maintenance costs and utility cost associated with expanded office space.

Project Description
We plan to take up to 5,000-10,000 sqft of the unimproved warehouse space in the front of the 2100 building and convert it to office space, inclusive of a two-story improvement. The first floor to include a publicly accessible front counter with reception desk, front lobby, offices/cubicles to accommodate approximately 20 staff and two meeting rooms, closet storage, server room, and a bathroom on the first floor, and on the second floor a large meeting room with some closet space for tables and chairs with an elevator and stairway. The upstairs meeting room would be available to all city staff including public safety to host large meetings and or large training events. The large training area could be potentially made available on a limited basis for large public meetings as an alternative to the McBean Pavilion and City Hall Council Chambers. Development of this dedicated office improvement project would allow the existing, and once considered temporary, office space of approximately 800 sf to be utilized as a health and wellness gym as originally intended. And this will allow more availability for our staff to our existing breakroom/kitchen which was recently converted into our only conference/meeting room.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management					$ 200,000		$ 200,000
Design/Engineering			$ 100,000	$ 500,000			$ 600,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction					$ 3,000,000		$ 3,000,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ -	$ 100,000	$ 500,000	$ 3,200,000	$ -	$ 3,800,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 6000 Int Svc			$ 100,000	$ 500,000	$ 3,200,000		$ 3,800,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ -	$ 100,000	$ 500,000	$ 3,200,000	$ -	$ 3,800,000

Project Title
Corp yard roof

Project No.
706

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

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26



Project Location or Request
Corp yard, 2100 Flightline Dr

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request
Reduce maintenance fees associated with water intrusion.

Project Description
Replace roof. Project would consist of replacing entire single ply roof with new single ply roof. Current roof is beyond its lifespan by approximately 3-5 years and has became extremely brittle and problematic as it relates to roof leaks. Staff continues to patch leaks at nearly every rain event. Going rate for replacement of similar is around $8.00 per sq ft. Building is 60,000 sq ft.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management		$ 4,000					$ 4,000
Design/Engineering		$ 5,000					$ 5,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction		$ 480,000					$ 480,000
Equipment							$ -
Contingency		$ 48,000					$ 48,000
Total Expenditures	$ -	$ 537,000	$ -	$ -	$ -	$ -	$ 537,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 6200 Facility Maint		$ 134,250					$ 134,250
Fund: 7110 Water Capital		$ 134,250					$ 134,250
Fund: 7210 Wastewater Capital		$ 134,250					$ 134,250
Fund: 7310 Solid Waste Capital		$ 134,250					$ 134,250
Fund:							$ -
Total Funding Sources	$ -	$ 537,000	$ -	$ -	$ -	$ -	$ 537,000

Project Title
Corp yard parking

Project No.
707

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



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Corp yard, 2100 Flightline Dr

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request
Minimal cost impacts with periodic preventative maintainace (crack seal and slurry seal).

Project Description
The public works fleet continues to grow and has outgrown the paved parking area, currently requiring some vehicles and equipment to be parked in an unimproved area of the corp yard. This project expands the available all weather parking area to accommodate additional vehicles and equipment.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management		$ 6,000					$ 6,000
Design/Engineering		$ 5,000					$ 5,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction		$ 300,000					$ 300,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 311,000	$ -	$ -	$ -	$ -	$ 311,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7350 Solid Waste PFE		$ 211,000					$ 211,000
Fund: 7250 Wastewater PFE		$ 50,000					$ 50,000
Fund: 7150 Water PFE		$ 50,000					$ 50,000
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 311,000	$ -	$ -	$ -	$ -	$ 311,000

Project Title
Community Center improvements

Project No.
708

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



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Community Center 2010 1st Street

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request

Project Description
Community Center improvements include:
Safety and security upgrades ($30,000), under stage storage renovation ($10,000), gym window blinds replacement ($13,000).

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction		$ 53,000					$ 53,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 53,000	$ -	$ -	$ -	$ -	$ 53,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 1000 Gen Fund		$ 53,000					$ 53,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 53,000	$ -	$ -	$ -	$ -	$ 53,000

Project Title
PD/Fire repeater site improvements

Project No.
709

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

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26



Project Location or Request
145 Boulder Ct

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request

Project Description
Repeater site is in need of new air conditioning, exterior wall repairs, new exterior door as well as interior upgrades, perimeter fencing and potential generator upgrade.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering		$ 3,000					$ 3,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction		$ 70,000					$ 70,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 73,000	$ -	$ -	$ -	$ -	$ 73,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2410 PFE Police		$ 73,000					$ 73,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 73,000	$ -	$ -	$ -	$ -	$ 73,000

Project Title
12 Bridges Library Improvements

Project No.
710

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



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
12 Bridges Library, 485 12 Bridges Dr

Strategic Goal Relevance
Infrastrucuture

Operating Cost Impacts of Project/Request
Minimal reduction of Operating cost for Facilities team.

Project Description
Interior painting (Friends of Lincoln Library, FOLL, funds available) $30,000 Willow Room carpet replacement (FOLL funds available) $18,000 Lobby renovation (new flooring, removal of center kiosk, addition of new water fountain, book vending machines, and push pad for west door) (FOLL funds available) $50,000 PA system upgrade $20,000.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction		$ 118,000					$ 118,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 118,000	$ -	$ -	$ -	$ -	$ 118,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 1000 Gen fund		$ 118,000					$ 118,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 118,000	$ -	$ -	$ -	$ -	$ 118,000

Drainage

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FISCAL YEAR 27/28	FISCAL YEAR 28/29	FUTURE YEARS	TOTAL
665	Storm Drain Replacement and new manholes	$ 100,000	$ 125,000	$ 125,000	$ 125,000			$ 475,000
712	Meadowlands Ponds		$ 300,000					$ 300,000
	CURRENT FISCAL YEAR PROJECTS	$ 100,000	$ 425,000	$ 125,000	$ 125,000	$ -	$ -	$ 775,000

Ongoing Projects requiring no additional funding

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FISCAL YEAR 27/28	FISCAL YEAR 28/29	FUTURE YEARS	TOTAL
181	Lakeview Farms	$ 3,690,800						$ 3,690,800
								$ -
	CURRENT ONGOING PROJECTS	$ 3,690,800	$ -	$ -	$ -	$ -	$ -	$ 3,690,800

	TOTAL DRAINAGE PROJECTS	$ 3,790,800	$ 425,000	$ 125,000	$ 125,000	$ -	$ -	$ 4,465,800

Project Title
Storm Drain Replacement and New Manholes

Project No.
665

Department/Division/Contact
Drainage/Engineering

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	On-going



Project Location or Request
This project evaluates and repairs storm drain infrastructure throughout the City including installation of new manholes with limited access for maintenance.

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request

Project Description
An aging storm drain system throughout the City requires maintenance to prolong the life of the system. Improvements may be related to broken or failing storm drain replacement or new infrastructure that will aid in maintenance operations. There are numerous areas in downtown Lincoln that experience flooding during storm events. In some instances, the flooding is a result of lines that are in need of maintenance but have no access points. This project will identify the storm drain lines that are prone to flooding and construct new manholes as access points for maintenance and inspection.

The FY 2025-26 storm water rehab projects will be identified by public works and engineering department staff.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering	$ 100,000	$ 125,000	$ 125,000	$ 125,000			$ 475,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ 100,000	$ 125,000	$ 125,000	$ 125,000	$ -	$ -	$ 475,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2210 Streets - Gas Tax	$ 100,000	$ 125,000	$ 125,000	$ 125,000			$ 475,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ 100,000	$ 125,000	$ 125,000	$ 125,000	$ -	$ -	$ 475,000

Project Title
Meadowlands Ponds

Project No.
712

Department/Division/Contact
Public Works/Engineering/



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Drainage facilities located at the end of 12th Street/Park Driveway

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request
Reduce maintenance cost associated with flooding of adjacent neighborhood

Project Description
Currently the drainage facilities do not function as designed during heavy rain events. Staff will need to investigate and work within the parameters of the Routine Maintenance of Stream Channels and Drainage Facilities to ensure the drainage facility operates as intended.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction		$ 300,000					$ 300,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2850 Maintenance CFD		$ 140,000					$ 140,000
Fund: 2870 Maintenance CFD		$ 80,000					$ 80,000
Fund: 2210 Streets - Gas tax		$ 80,000					$ 80,000
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000

Project Title
Lakeview Farms

Project No.
181

Department/Division/Contact
Public Works/Engineering/Roland Neufeld



Project Duration

Fiscal Year Start =	2022/23
Fiscal Year End =	2026/27

Project Location or Request
Waltz Road between North Dowd Road and Wheatland Road

Strategic Goal Relevance
Infrastructure & Economic Development

Operating Cost Impacts of Project/Request

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 Racoon 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

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management	$ 300,000						$ 300,000
Design/Engineering	$ 190,800						$ 190,800
Permitting	$ 50,000						$ 50,000
Land/ROW/Acquisition							$ -
Construction	$ 3,150,000						$ 3,150,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ 3,690,800	$ -	$ -	$ -	$ -	$ -	$ 3,690,800

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund:2210 Gas Tax	$ 3,690,800	$ -	$ -				$ 3,690,800
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ 3,690,800	$ -	$ -	$ -	$ -	$ -	$ 3,690,800

Water

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FISCAL YEAR 27/28	FISCAL YEAR 28/29	FUTURE YEARS	TOTAL
713	Water Rehab L, M, 5th & 6th Streets		$ 3,562,000					$ 3,562,000
714	Water Rehab D, 5th 7th Streets		$ 3,640,000					$ 3,640,000
715	Tank 3 ladder		$ 195,000					$ 195,000
716	Aquifer Storage and Recovery well		$ 250,000	$ 1,000,000	$ 7,000,000			$ 8,250,000
								$ -
	CURRENT FISCAL YEAR PROJECTS	$ -	$ 7,647,000	$ 1,000,000	$ 7,000,000	$ -	$ -	$ 15,647,000

Future year projects - Water

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FISCAL YEAR 27/28	FISCAL YEAR 28/29	FUTURE YEARS	TOTAL
TBD	Distribution Rehab - various locations				$ 3,146,000	$ 4,134,000	$ 8,580,000	$ 15,860,000
	FUTURE YEAR PROJECTS	$ -	$ -	$ -	$ 3,146,000	$ 4,134,000	$ 8,580,000	$ 15,860,000
	TOTAL WATER PROJECTS	$ -	$ 7,647,000	$ 1,000,000	$ 10,146,000	$ 4,134,000	$ 8,580,000	$ 31,507,000

Project Title
Water Dist Rehab-L, M, 5th & 6th St

Project No.
713

Department/Division/Contact
Engineering

Project Duration

Fiscal Year Start =	2026/27
Fiscal Year End =	2026/27



Project Location or Request
Replace old and deteriorated water lines, services and fire hydrants along M Street from 5th Street to 7th Street, L Street from 5th Street to 7th Street, 5th Street from J Street to N Street, and 6th Street from J Street to O Street.

Strategic Goal Relevance
Infrastructure

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

Project Description
Replace old and deteriorated water pipelines and fire hydrants that provide inadequate fire flow and water pressure. Repair or replace various sized water valves. Replace water laterals that have a history of leaking. The Project includes replacement of approximately 5,500 linear feet of water main, 8 fire hydrants and 47 water services.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management		$ 411,000					$ 411,000
Design/Engineering		$ 411,000					$ 411,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction		$ 2,740,000					$ 2,740,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 3,562,000	$ -	$ -	$ -	$ -	$ 3,562,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7110 Water Capital		$ 3,562,000	$ -				$ 3,562,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 3,562,000	$ -	$ -	$ -	$ -	$ 3,562,000

Project Title
Water Dist Rehab-D, 5th& 7th St

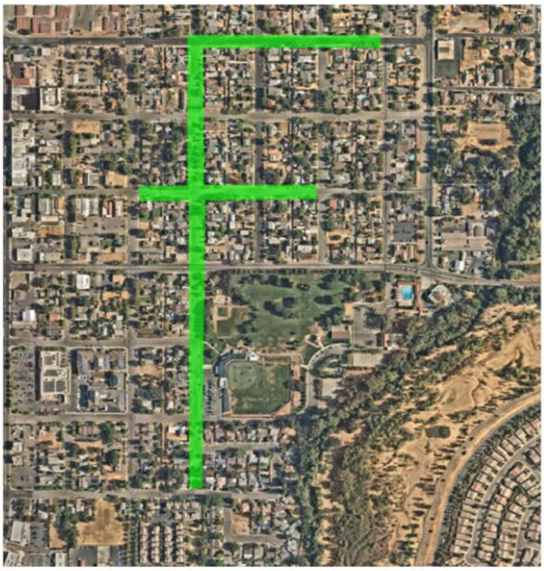
Project No.
714

Department/Division/Contact
Engineering

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Replace old and deteriorated water lines, services and fire hydrants along D Street from 1st Street to 7th Street, 5th Street from B Street to E Street, and 7th Street from A Street to D Street.



Strategic Goal Relevance
Infrastructure

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

Project Description
Replace old and deteriorated water pipelines and fire hydrants that provide inadequate fire flow and water pressure. Repair or replace various sized water valves. Replace water laterals that have a history of leaking. The Project includes replacement of approximately 5,200 linear feet of water main, 7 fire hydrants and 71 water services.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management		$ 420,000					$ 420,000
Design/Engineering		$ 420,000					$ 420,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction		$ 2,800,000					$ 2,800,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 3,640,000	$ -	$ -	$ -	$ -	$ 3,640,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7110 Water Capital		$ 3,640,000					$ 3,640,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 3,640,000	$ -	$ -	$ -	$ -	$ 3,640,000

Project Title
Tank #3 Ladder

Project No.
715



Department/Division/Contact
Public Works

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Tank #3

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request
Improve efficiency for required inspections and state reporting

Project Description
Tank #3 is in need of monthly inspections of the top hatch, air vents, and the tank interior. These elements are required to be recorded and reported annually at minimum per the State Water Resources Control Board (SWRCB) Water System Permit. Tank #3 was constructed without an access ladder to the roof. The roof is currently only accessible using a rented "cherry picker" lift. Per the SWRCB's 2025 Compliance Inspection, a roof access ladder needs to be installed to allow staff to conduct monthly inspections and prevent vandalism or other issues that could affect water quality.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management		$ 22,500					$ 22,500
Design/Engineering		$ 22,500					$ 22,500
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction		$ 150,000					$ 150,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 195,000	$ -	$ -	$ -	$ -	$ 195,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7150 Water PFE		$ 195,000					$ 195,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 195,000	$ -	$ -	$ -	$ -	$ 195,000

Project Title
Aquifer Storage and Recovery Well

Project No.
716

Department/Division/Contact
Engineering

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2027/28



Project Location or Request
Location of new well to be determined. Feasibility Study will identify potential viable well locations.

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request
Infrastructure

Project Description

The City intends to strengthen its water reliability, fire protection capacity, and diversify its water supply portfolio with its first aquifer storage and recovery (ASR) well. Currently the city relies on PCWA for over 90% of its water supply, and the current groundwater production of its five groundwater wells is less than 50% of maximum daily water system demand. An additional sixth well will increase the city groundwater well production capacity by approximately 20% and increase the total groundwater production to over 50% of the maximum day demand of the water system. Effectively adding approximately 2 million gallons per day (mgd) to the current 8 mgd capacity for a total of approximately 10 mgd. ASR wells are used to store water in the ground and recover the stored water for drinking water supplies, irrigation, and industrial needs, or ecosystem restoration projects. The addition of an ASR well will enable the City to responsibly manage groundwater storage supply within the Sacramento Regional Water Bank. This will be the first city ASR well. The ASR well will enable the city to directly recharge the aquifer when needed and advantageous to the City, thereby increasing conjunctive use and recharge operation capacity. While the California Department of Water Resources identified the North American Subbasin as a high-priority region due to its population trends, the groundwater resources in our region are robust and have been effectively managed for long-term resilience. This has included development of the Western Placer County Groundwater Management Plan (WPCGMP) in 2007, a joint effort by the cities of Roseville and Lincoln, Placer County Water Agency, and California American Water Company. Developed in response to the Groundwater Management Act of 1992, the WPCGMP created policy alignment and a monitoring program for a portion of the North American groundwater basin underlying West Placer. Per the Sustainable Ground Water Management Act, and as a member of the Western Placer Groundwater Sustainability Agency, the city has a responsibility to comply with our WPCGMP and manage ground water levels within our city to stay above drawdown thresholds established for our region of the North American Subbasin (NASb). This will be a multi-year process beginning with a feasibility study and grant application support in fiscal year 2025/26.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management				$ 1,000,000			$ 1,000,000
Design/Engineering		$ 250,000	$ 1,000,000				$ 1,250,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction				$ 6,000,000			$ 6,000,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 250,000	$ 1,000,000	$ 7,000,000	$ -	$ -	$ 8,250,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7110 Water Capital Replacement		$ 125,000	$ 500,000				$ 625,000
Fund: 7150 Water PFE Fund		$ 125,000	$ 500,000	$ 5,000,000			$ 5,625,000
Fund: USBR WaterSMART Grant				$ 2,000,000			$ 2,000,000
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 250,000	$ 1,000,000	$ 7,000,000	$ -	$ -	$ 8,250,000

Wastewater

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FISCAL YEAR 27/28	FISCAL YEAR 28/29	FUTURE YEARS	TOTAL
477	UPRR Sewer Rehab	$ 320,000		$ 2,265,000				$ 2,585,000
657	Q St Sewer Lift Station Rehab Design	$ 585,000	$ 100,000					$ 685,000
660	Markham sewer line repairs	$ 400,000	$ 700,000					$ 1,100,000
717	Flightline SCADA and rehab			$ 800,000				$ 800,000
718	3rd St Sewer Lift Station		$ 450,000					$ 450,000
719	Sewer System rehab 25/26 & 26/27		$ 1,950,000	$ 1,950,000				$ 3,900,000
	CURRENT FISCAL YEAR PROJECTS	$ 1,305,000	$ 3,200,000	$ 5,015,000	$ -	$ -	$ -	$ 9,520,000

Ongoing Projects requiring no additional funding

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FISCAL YEAR 27/28	FISCAL YEAR 28/29	FUTURE YEARS	TOTAL
658	Sewer Rehab - various hot spots	$ 1,105,000						$ 1,105,000
								$ -
	CURRENT ONGOING PROJECTS	$ 1,105,000	$ -	$ -	$ -	$ -	$ -	$ 1,105,000

FUTURE YEAR PROJECTS

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FISCAL YEAR 27/28	FISCAL YEAR 28/29	FUTURE YEARS	TOTAL
	Aviation & Venture Sewer Line Rehab				$ 770,000			$ 770,000
	CCTV Wastewater Collection System				$ 260,000	$ 260,000	$ 520,000	$ 1,040,000
	East Joiner Parkway I&I Improvments						$ 1,670,000	$ 1,670,000
	High School Street Resurfacing & Sewer					$ 4,905,000		$ 4,905,000
	Sewer System Rehab 7th - F Alley				$ 1,950,000			$ 1,950,000
	Sewer Rehab J, I Street 2nd Street Alley					$ 660,000	$ 2,185,000	$ 2,845,000
	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 Restriction Aviation Drive Pump						$ 1,725,000	$ 1,725,000
								$ -
	FUTURE YEAR PROJECTS	$ -	$ -	$ -	$ 2,980,000	$ 5,825,000	$ 18,496,000	$ 27,301,000

	TOTAL WASTEWATER PROJECTS	$ 2,410,000	$ 3,200,000	$ 5,015,000	$ 2,980,000	$ 5,825,000	$ 18,496,000	$ 37,926,000

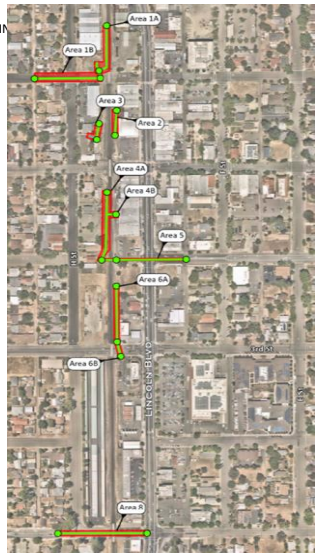
Project Title
UPRR Sewer Rehabilitation Project

Project No.
477

Department/Division/Contact
Engineering/Araceli Cazarez

Project Duration

Fiscal Year Start =	2023/24
Fiscal Year End =	2026/27



Project Location or Request
Replace deteriorated sewer mains, services and manholes near and within the UPRR right-of-way.

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request
Reduction/elimination of maintenance time spent flushing problematic sewer lines.

Project Description
Replacement of select sewer mains between 1st Street and 7th Street from I Street to F Street. The project will replace approximately 2,500 linear feet of existing 6" and 8" sewer pipe with 8" sewer pipe. The project will also replace or rehabilitate approximately 17 sewer manholes, and remove and replace approximately 29 sewer services from the cleanout to the main.

Specifically the sewer rehab near or within the UPRR right-of-way will be:
1. I12001 to J12149 to J12145 to J12137 2. J12161 to J12157 3. J12155 to J12154 4. J12381 to J12382 to J12373 5. J12347 to J12361 to J12373
6. J12370 to J12369 to J12365 7. I12061 to I12049 8. K12221 to K12201

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management			$ 300,000				$ 300,000
Design/Engineering	$ 320,000						$ 320,000
Permitting			$ 115,000				$ 115,000
Land/ROW/Acquisition							$ -
Construction			$ 1,850,000				$ 1,850,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ 320,000	$ -	$ 2,265,000	$ -	$ -	$ -	$ 2,585,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7210 Wastewater Capital	$ 320,000		$ 2,265,000				$ 2,585,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ 320,000	$ -	$ 2,265,000	$ -	$ -	$ -	$ 2,585,000

Project Title
Q St Sewer Lift Station Rehab Design

Project No.
657



Department/Division/Contact
Public Works/Engineering

Project Duration

Fiscal Year Start =	2024/25
Fiscal Year End =	2025/26

Project Location or Request
Q Street near 8th Street

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request
Decrease in maintenance costs.

Project Description
The lift station needs to be integrated with SCADA which would include the addition of a PLC and transducer. It also needs bypass valves to be installed. The control panel for the existing Q Street sanitary sewer lift station is not protected by a fence or barrier. As a result, the panel has been subjected to vandalism, such as graffiti, which requires regular maintenance. Additionally, the location and lack of protection makes the control panel vulnerable to vehicular damage, which could potentially take the pump station offline and require immediate emergency action. This project would construct a secure enclosure for the lift station control panel and install a CMU wall to protect the panel.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management	$ 85,000						$ 85,000
Design/Engineering	$ 125,000						$ 125,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction	$ 375,000	$ 100,000					$ 475,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ 585,000	$ 100,000	$ -	$ -	$ -	$ -	$ 685,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7250 Wastewater PFE	$ 585,000	$ 100,000					$ 685,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ 585,000	$ 100,000	$ -	$ -	$ -	$ -	$ 685,000

Project Title
Markham I&I Repairs

Project No.
660

Department/Division/Contact
Engineering

Project Duration

Fiscal Year Start =	2024/25
Fiscal Year End =	2025/26



Project Location or Request
This project would repair recently identified deficiencies in our sewer line located in Markham Ravine between Lakeside Drive and Aviation Boulevard.

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request

Project Description
The recent Markham Ravine Sewer line Project included video review of the sewer line between Lakeside Drive and Aviation Boulevard. The video revealed an area of failed piping with failed manholes. The 17/18 CIP included repairs of nearly half of the manholes and CIPP lining of deteriorated sewer line. This left a number of manholes and a few specific sections of pipe that require open trenching identified but not corrected.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management	$ 40,000	$ 150,000					$ 190,000
Design/Engineering	$ 135,000						$ 135,000
Permitting	$ 225,000						$ 225,000
Land/ROW/Acquisition							$ -
Construction		$ 550,000					$ 550,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ 400,000	$ 700,000	$ -	$ -	$ -	$ -	$ 1,100,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7210 Wastewater Capital	$ 400,000	$ 700,000					$ 1,100,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ 400,000	$ 700,000	$ -	$ -	$ -	$ -	$ 1,100,000

Project Title
Flightline-SCADA and Rehab

Project No.
717

Department/Division/Contact
Public Works/Engineering

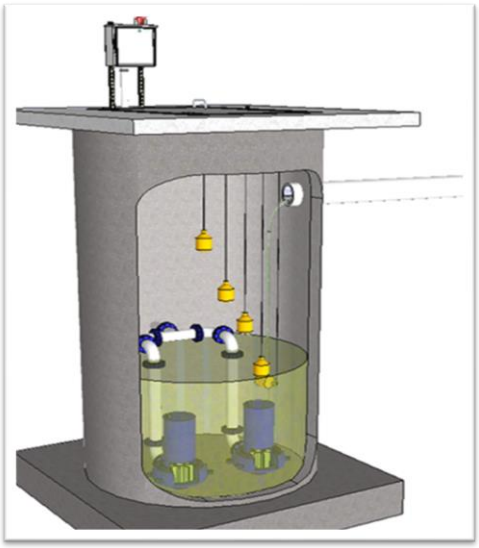
Project Duration

Fiscal Year Start =	2026/27
Fiscal Year End =	2026/27

Project Location or Request
Flightline Lift Station - Flightline Drive

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 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.
**Current wastewater lift stations remaining for SCADA installation: Flightline and 3rd Street.

The Flightline Drive lift station is also in need of rehabilitation and staff will know more details as to what will be needed upon completion of the Sewer Master Plan Update that is anticipated to be completed at the end of calendar year 2025. Therefore the SCADA and rehab is programmed for FY2026/27

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering			$ 195,000				$ 195,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction			$ 405,000				$ 405,000
Equipment			$ 200,000				$ 200,000
Other (Specify)							$ -
Total Expenditures	$ -	$ -	$ 800,000	$ -	$ -	$ -	$ 800,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7250 Wastewater PFE			$ 800,000				$ 800,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ -	$ 800,000	$ -	$ -	$ -	$ 800,000

Project Title
3rd Street Sewer Lift Station

Project No.
718

Department/Division/Contact
Engineering

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
3rd Street near Scheiber Park

Strategic Goal Relevance
Infrastructure and Health & Safety

Operating Cost Impacts of Project/Request
A decrease in maintenance costs.



Project Description
The existing sanitary sewer lift station that services the residents along a portion of 3rd Street is aging, which will necessitate increased maintenance costs over the coming years. The fiberglass liner is in need of repairs and surface recoating to ensure the continued safe functionality of the neighborhood sewer system. Also the overflow valve need to be replaced and bypass valves to be added.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering		$ 125,000					$ 125,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction		$ 325,000					$ 325,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 450,000	$ -	$ -	$ -	$ -	$ 450,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7250 Wastewater PFE		$ 450,000					$ 450,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 450,000	$ -	$ -	$ -	$ -	$ 450,000

Project Title
Sewer System Rehab 25/26 and 26/27

Project No.
719

Department/Division/Contact
Engineering



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Replace old and deteriorated sewer lines, manholes and services along 7th Street (5th Alley to Lincoln Blvd), F Street, 6th Street and E Street alley.

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request
A decrease in maintenance costs.

Project Description
There are currently twelve miles of sanitary sewer mains in the downtown area that were installed prior to 1929. These twelve miles are deemed critical for replacement. One of the identified projects includes the sewer rehabilitation of the area detailed below and shown above. This project includes rehabilitation of approximately 2,600 linear feet of sewer mains including 11 manholes and at least 20 service laterals. The limits will be adjusted to fit budgetary constraints.
Based on operations input first priority for rehabilitation includes:

*7th Street from MH I13017 to MHI12004 - 10-inch & 8-inch VCP Replacement
* F Street from MH I12007 to MHJ12014 - 10-inch VCP Replacement
* 6th Street from MHJ12014 to MHJ12030 - 8-inch VCP
*Alley between E & F Street; 5th to 6th Street MHJ112030 to MHJ12006 - 6-inch VCP

The sewer collection system around these priority areas will be included for replacement to the extent possible based on budget availability. The downtown area will be first priority with project limits determined based on the condition assessment completed with the Sewer Master Plan update that will be occurring spring/summer 2025.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management		$ 225,000	$ 225,000				$ 450,000
Design/Engineering		$ 225,000	$ 225,000				$ 450,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction		$ 1,500,000	$ 1,500,000				$ 3,000,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 1,950,000	$ 1,950,000	$ -	$ -	$ -	$ 3,900,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7210 Wastewater Cap		$ 1,950,000	$ 1,950,000				$ 3,900,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 1,950,000	$ 1,950,000	$ -	$ -	$ -	$ 3,900,000

Project Title

Sewer Rehab - Various hot spots in town

Project No.

658



Department/Division/Contact

Engineering/Araceli Cazazrez

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2026/27
	10/19

Project Location or Request

Replace problem areas that need frequent flushing/attention at various locations throughout the City.

Strategic Goal Relevance

Infrastructure

Operating Cost Impacts of Project/Request

Reduce maintenance of problematic main lines.

Project Description

Replace sewer pipe, manholes or other wastewater appurtenances that are problematic and create a higher potential for a sanitary sewer overflow and/or installation of equipment to facilitate maintenance of the system. The areas in need are: (1)Hollingsworth Sewer Easement:945' of 6-inch and laterals K12165-K11133; (2)Replace 6" sewer in alley near Kim's Kitchen between #J12169 and #J12165; (3)Near City Hall replace 6" main approx. 385' from #I12005 to #J12165; (4)3rd & L St. 6" sewer main runs through storm drain D.I. approx. 24' north of #J11265; (5)5th St. @ Countryside Ln. - 15" sewer main runs through storm drain manhole approx. 9' west of #J11001; (6) 7th Street Sewer Easement 450'of 6-inch replacement and laterals I12097-I12101; (7) Rehab MH K12229 have to flush from c/o once per month; (8) Rehab MH H13121 investigate grease issue; (9)Mobile Home Park 460' of rehab and laterals K11041-K11045; (10) MH I12097 investigate flow issue have to flush line from cleanout north to I12101.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering	$ 175,000						$ 175,000
Permitting							$ -
Land/ROW/Acquisition	$ 65,000						$ 65,000
Construction	$ 865,000						$ 865,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ 1,105,000	$ -	$ -	$ -	$ -	$ -	$ 1,105,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7210 - WW Cap Replc	$ 1,105,000						$ 1,105,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ 1,105,000	$ -	$ -	$ -	$ -	$ -	$ 1,105,000

Airport

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FISCAL YEAR 27/28	FISCAL YEAR 28/29	FUTURE YEARS	TOTAL
230	Reconstruct Runway 15-33	$ 349,145	$ 461,000		$ 11,299,000			$ 12,109,145
720	Crack seal & seal coat Airport apron		$ 659,000					$ 659,000
	CURRENT FISCAL YEAR PROJECTS	$ 349,145	$ 1,120,000	$ -	$ 11,299,000	$ -	$ -	$ 12,768,145

Ongoing Projects requiring no additional funding

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FISCAL YEAR 27/28	FISCAL YEAR 28/29	FUTURE YEARS	TOTAL
486	Airport Fuel Farm Pollution Prevention	$ 289,000						$ 289,000
619	Aiport Pavement Maintenance Plan	$ 120,000						$ 120,000
	ONGOING PROJECTS TOTAL	$ 409,000	$ -	$ -	$ -	$ -	$ -	$ 409,000
	TOTAL AIRPORT PROJECTS	$ 758,145	$ 1,120,000	$ -	$ 11,299,000	$ -	$ -	$ 13,177,145

Project Title
Reconstruct Runway 15-33

Project No.
230

Department/Division/Contact
Airport/Engineering/Roland Neufeld



Project Duration

Fiscal Year Start =	2018/19
Fiscal Year End =	2027/28

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. City will have to enter into a reimbursable agreement with the FAA for the costs to design ($75,000) and relocate ($200,000) the FAA owned MALSR lighting system; a requirement of the runway project. The City will be reimbursed 90% of costs related to the MALSR lighting system upon completion of construction.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management	$ -			$ 773,000			$ 773,000
Design/Engineering	$ -	$ 461,000					$ 461,000
Permitting	$ 274,145						$ 274,145
Land/ROW/Acquisition							$ -
Construction				$ 10,526,000			$ 10,526,000
Equipment							$ -
FAA Reimbursable Agreement	$ 75,000						$ 75,000
Total Expenditures	$ 349,145	$ 461,000	$ -	$ 11,299,000	$ -	$ -	$ 12,109,145

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7500 Airport	$ 132,790	$ 1,152	$ -	$ 979,900			$ 1,113,842
Fund: 7550 FAA Grant	$ 216,355	$ 437,950		$ 10,169,100			$ 10,823,405
Fund: 7550 Caltrans Aeronautics Grant		$ 21,898		$ 150,000			$ 171,898
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ 349,145	$ 461,000	$ -	$ 11,299,000	$ -	$ -	$ 12,109,145

Project Title
Crack Seal & Seal Coat Airport Apron

Project No.
720



Department/Division/Contact
Engineering

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Lincoln Regional Airport

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request

Project Description
Preventative maintenance is required to prolong the life of the asphalt on the aircraft parking apron of the Lincoln Regional Airport. The project would seal the existing cracks in the asphalt and then place a seal coat over the asphalt on the apron.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management		$ 80,000					$ 80,000
Design/Engineering		$ 45,000					$ 45,000
Permitting		$ 10,000					$ 10,000
Land/ROW/Acquisition							$ -
Construction		$ 524,000					$ 524,000
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 659,000	$ -	$ -	$ -	$ -	$ 659,000

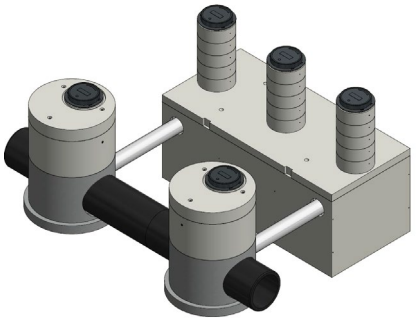
Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7500 Airport Fund		$ 22,140					$ 22,140
Fund: 7550 FAA Grant Fund		$ 626,050					$ 626,050
Fund: 7550 Caltrans Aero. Grant		$ 10,810					$ 10,810
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 659,000	$ -	$ -	$ -	$ -	$ 659,000

Project Title
Airport Pollution Prevention Project

Project No.
486

Department/Division/Contact
Engineering/Roland Neufeld

Project Duration
Fiscal Year Start = 2021/22
Fiscal Year End = 2025/26



Project Location or Request
Lincoln Regional Airport

Strategic Goal Relevance
Regulatory Requirement

Operating Cost Impacts of Project/Request

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

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management	$ 26,500						$ 26,500
Design/Engineering	$ 27,500						$ 27,500
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction	$ 160,000						$ 160,000
Equipment							$ -
FAA Reimbursable Agreement	$ 75,000						$ 75,000
Total Expenditures	$ 289,000	$ -	$ -	$ -	$ -	$ -	$ 289,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 540 Capital Improv.	$ 289,000						$ 289,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
							$ -
Total Funding Sources	$ 289,000	$ -	$ -	$ -	$ -	$ -	$ 289,000

Project Title
Airport Pavement Maintenance Plan

Project No.
619

Department/Division/Contact
Engineering/Roland Neufeld



Project Duration

Fiscal Year Start =	2022/23
Fiscal Year End =	2025/26

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

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering	$ 120,000						$ 120,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment							$ -
FAA Reimbursable Agreement							$ -
Total Expenditures	$ 120,000	$ -	$ -	$ -	$ -	$ -	$ 120,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 750 Airport	$ 6,600						$ 6,600
Fund: 755 FAA Grant	$ 108,000						$ 108,000
Fund: 755 Caltrans Aeronautics Gra	$ 5,400						$ 5,400
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ 120,000	$ -	$ -	$ -	$ -	$ -	$ 120,000

Transit

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FISCAL YEAR 27/28	FISCAL YEAR 28/29	FUTURE YEARS	TOTAL
721	Park and Ride Transit improvements		$ 180,568					$ 180,568
	CURRENT FISCAL YEAR PROJECTS	$ -	$ 180,568	$ -	$ -	$ -	$ -	$ 180,568
	TOTAL TRANSIT PROJECTS	$ -	$ 180,568	$ -	$ -	$ -	$ -	$ 180,568

Project Title
Lincoln Park-and-Ride Lot Improvements

Project No.
721

Department/Division/Contact
Public Works/Transit/Matthew Medill, P.E.

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2026/27



Project Location or Request
Industrial Avenue | Lincoln Park-and-Ride Lot

Strategic Goal Relevance
Infrastructure and Economic Development

Operating Cost Impacts of Project/Request
$180,568

Project Description
Placer County Transit, in collaboration with the City of Lincoln, will be submitting an allocation request under the Low Carbon Transit Operations Program (LCTOP) to fund transit infrastructure improvements at the Lincoln Park-and-Ride Lot. This initiative aims to enhance the functionality and sustainability of the transit facility to better serve the community and promote the use of public transportation.

Key proposed improvements include:

Installation of a bus shelter with solar panels to provide weather protection and reduce the facility's environmental footprint.

Addition of benches and trash cans to improve passenger comfort and cleanliness.

Implementation of safety enhancements to ensure a secure and welcoming environment for all users.

These improvements will help support the goal of providing efficient, sustainable, and convenient transit options, contributing to Placer County's commitment to reducing carbon emissions and promoting greener transportation solutions.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management		$ 20,000					$ 20,000
Design/Engineering		$ 10,000					$ 10,000
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction		$ 150,568					$ 150,568
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 180,568	$ -	$ -	$ -	$ -	$ 180,568

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7400 - LCTOP PCT Grant		$ 180,568					$ 180,568
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 180,568	$ -	$ -	$ -	$ -	$ 180,568

Vehicles and Equipment

Dept	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FISCAL YEAR 27/28	FISCAL YEAR 28/29	FUTURE YEARS	TOTAL
V2501	Kubota Diesel Tractor L3560		$ 75,000					$ 75,000
V2502	Motorized Broom for trails		$ 15,000					$ 15,000
V2503	Peterbilt Service Truck - Fleet		$ 300,000					$ 300,000
V2504	Heated pressure washer - Fleet		$ 30,000					$ 30,000
V2505	Ford Transit Van - Library		$ 74,000					$ 74,000
V2506	John Deere Gator - Parks		$ 40,000					$ 40,000
V2507	Air Tow drop down trailer - Parks		$ 30,000					$ 30,000
V2508	Water Buffalo - Parks		$ 15,000					$ 15,000
V2509	(2)Autocar-New Way Sidewinders - Solid Waste		$ 1,100,000					$ 1,100,000
V2510	Organics truck retrofit - Solid Waste		$ 150,000					$ 150,000
V2511	(2) Autocar-New Way Sidewinders - Solid Waste		$ 1,300,000					$ 1,300,000
V2512	Autocar EV garbage truck - Solid waste			$ 900,000				$ 900,000
V2513	PeterBilt 536 crane truck - Streets		$ 300,000					$ 300,000
V2514	Crafco Crack/Vac trailer - Streets		$ 100,000					$ 100,000
V2516	MRL Yellow ride-on thermal striper - Streets		$ 150,000					$ 150,000
V2517	Freightliner/ODB leaf vacuum truck - Streets		$ 280,000					$ 280,000
V2518	Replacement generator - Wastewater		$ 70,000					$ 70,000
V2519	Water Valve Exerciser/Vacuum Trailer - Water		$ 100,000					$ 100,000
V2520	Command Vehicle Lease Yr 1 - Fire		$ 24,221	$ 18,816				$ 43,037
V2521	(2) EV Lease Yr 1 - Fleet / Admin		$ 30,708	$ 30,624				$ 61,332
V2522	(2) EV Pickups lease Yr 2 - Inspection		$ 30,624	$ 30,624				$ 61,248
V2523	(2) Ford F250 service trucks lease Yr 1 - Parks		$ 50,004	$ 31,636				$ 81,640
V2524	(4) Dodge Durangos lease Yr 1 - Police		$ 128,921	$ 75,129				$ 204,050
V2525	Equinox Lease Yr 2 - Police		$ 7,544	$ 7,502				$ 15,046
V2526	Colorado lease Yr 1 - Police CSO/volunteer		$ 8,623	$ 8,581				$ 17,204
V2527	(2) EV pickups lease Yr 1 - Solid Waste		$ 30,708	$ 30,624				$ 61,332
V2528	F350 service trucks w/ crane lease Yr 2 - Streets		$ 60,835	$ 25,400				$ 86,235
V2529	EV Pickup lease Yr 1 - Streets		$ 15,354	$ 15,312				$ 30,666
V2530	EV Pickup lease Yr 1 - Wastewater		$ 15,354	$ 15,312				$ 30,666
V2531	F250 Utility w/liftgate lease Yr 2 - Wastewater		$ 31,219	$ 18,843				$ 50,062
V2532	(3) EV Pickups lease Yr 1 - Water		$ 46,062	$ 45,936				$ 91,998
V2533	Ford F350 Dump truck lease Yr 2 - Water		$ 37,649	$ 21,519				$ 59,168
	CURRENT FISCAL YEAR PROJECTS	$ -	$ 4,646,826	$ 1,275,858	$ -	$ -	$ -	$ 5,922,684

Project Title
Kubota Diesel Tractor L3560

Project No.
V2501

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

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26



Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Increase in productivity due, descrease in labor and protective equipment costs costs.

Project Description
Staff currently utilize a open air tractor exposing them to dust and the elements, requiring googles, masks, protecting clothing and additional breaks and down time. An enclosed cab represents a significant upgrade that protects the operator from heat, cold and most importantly dead grass debris from field mowing. This machine can be used for Parks, Open space and Airport maintenance needs providing an elevated level of protection from the elements.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 75,000					$ 75,000
Other (Specify)							$ -
Total Expenditures	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2230 Streets TDA		$ 37,500					$ 37,500
Fund: 7500 Airport		$ 37,500					$ 37,500
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000

Project Title
Motorized Broom for trails

Project No.
V2502

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



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Increase in productivity and reduction in labor costs for debris removal.

Project Description
This broom will improve the effectiveness and efficiency of trail cleaning, parking lot cleaning, taxiway and runway cleaning. It has the ability to be pulled behind vehicles and taken to site for site clean ups etc.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 15,000					$ 15,000
Other (Specify)							$ -
Total Expenditures	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2850 Maintenance CFD		$ 10,000					$ 10,000
Fund: 7500 Airport		$ 5,000					$ 5,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000

Project Title
Peterbilt Service Truck

Project No.
V2503

Department/Division/Contact
Public Works/Fleet/Mike Osborne



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Improved responsiveness/efficiency increasing vehicle uptime, lowering costs of service.

Project Description
The Peterbuilt Service truck is needed to replace the 2001 Dodge 3500, which has reached the end of its useful service life, for Fleet service/road calls to rescue stranded city fleet vehicles and avoid towing inconvenience and cost. This newly equipped vehicle will be outfitted with modern tools to equip the fleet staff to enable them to make efficient vehicle repairs to minimize vehicle downtimes to allow staff citywide to provide uninterrupted customer service.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 300,000					$ 300,000
Other (Specify)							$ -
Total Expenditures	$ -	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 1000 Gen Fund		$ 93,000					$ 93,000
Fund: 2210 Streets - Gas Tax							$ -
Fund: 2230 Streets - TDA		$ 51,000					$ 51,000
Fund: 2480 Dev Svcs		$ -					$ -
Fund: 2850 Maintenance CFD		$ 9,000					$ 9,000
Fund: 7100 Water Ops		$ 9,000					$ 9,000
Fund: 7200 Wastewater		$ 21,000					$ 21,000
Fund: 7300 Solid Waste		$ 111,000					$ 111,000
Fund: 7500 Airport		$ 6,000					$ 6,000
Total Funding Sources	$ -	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000

Project Title
Heated pressure washer

Project No.
V2504

Department/Division/Contact
Public Works/Fleet/Mike Osborne



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Will be higher in comparison to what we have

Project Description
The new electric pressure washer will reduce emissions and increase safety. The pressure washer is used by all divisions for vehicle washing and the heat allows for grease and residue removal on garbage trucks and sewer cleaning trucks. It is an important component for both cleanliness and maintenance. The existing propane unit currently has become unreliable and will be salvaged.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 30,000					$ 30,000
Other (Specify)							$ -
Total Expenditures	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 1000 Gen Fund		$ 9,300					$ 9,300
Fund: 2210 Streets - Gas Tax		$ 600					$ 600
Fund: 2230 Streets - TDA		$ 4,500					$ 4,500
Fund: 2850 Maintenance CFD		$ 900					$ 900
Fund: 7100 Water		$ 900					$ 900
Fund: 7200 Wastewater		$ 2,100					$ 2,100
Fund: 7300 Solid Waste		$ 11,100					$ 11,100
Fund: 7500 Airport		$ 600					$ 600
Total Funding Sources	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000

Project Title
Ford Transit Van

Project No.
V2505

Department/Division/Contact
Library/Kathryn Hunt



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Twelve Bridges Library

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
This is a new vehicle so operating costs will increase.

Project Description
A van to move materials between locations, as well as to move outreach materials to community events, and even to function as a backdrop/cover at community events with the addition of branded wrapping and an exterior awning. In these cases, staff need to be able to get in and out of the van and move materials, but the interior isn't accessible to the public. Offsetting revenue will be provided by Friends of the Lincoln Library (FOLL).

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment							$ -
Vehicle		$ 74,000					$ 74,000
Total Expenditures	$ -	$ 74,000	$ -	$ -	$ -	$ -	$ 74,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 1000 Gen Fund		$ 74,000					$ 74,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 74,000	$ -	$ -	$ -	$ -	$ 74,000

Project Title
John Deere Gator

Project No.
V2506

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



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Replacement tractor so operating cost remain the same.

Project Description
Utility vehicles, such as this John Deere Gator we are proposing, are used by our staff almost daily to care for our parks and open space. This new vehicle will be replacing a 1999 John Deere Gator that is no longer reliable and has reached the end of its useful life.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 40,000					$ 40,000
Other (Specify)							$ -
Total Expenditures	$ -	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2870 Maint CFD		$ 40,000					$ 40,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000

Project Title
Air Tow drop down trailer

Project No.
V2507

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

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26



Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
A minor increase in maintenance and insurance costs with this addition to the fleet.

Project Description
This trailer will allow facility staff to transport our current scissor lift to various sites safely. Currently staff drive the lift up a ramp on the trailer to load. It is difficult and time consuming to utilize a ramped trailer, and it is much safer and less risk to use a drop trailer. The drop down portion of the proposed trailer allows the trailer to drop straight to the ground for safe loading and unloading.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 30,000					$ 30,000
Other (Specify)							$ -
Total Expenditures	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 6000 Internal Svcs		$ 30,000					$ 30,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000

Project Title
Water Buffalo

Project No.
V2508

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



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Operating costs are unchanged for this replacement equipment.

Project Description
This water buffalo trailer provides versatility and ease of use. A portable water tank with a spray system is needed for several needs including but not limited to dust control and fire suppression. This water buffalo trailer will be utilized by various divisions in Pubic Works.

CAPITAL COSTS

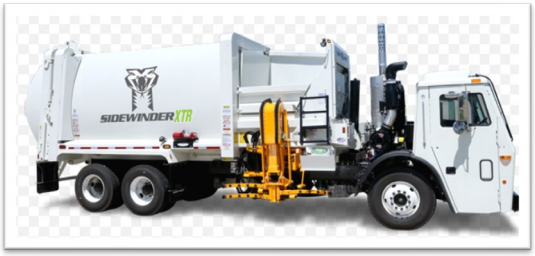
Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 15,000					$ 15,000
Other (Specify)							$ -
Total Expenditures	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 1000 Gen fund		$ 4,650					$ 4,650
Fund: 2210 Streets - Gas Tax		$ 300					$ 300
Fund: 2230 Streets - TDA		$ 2,250					$ 2,250
Fund: 2850 Maintenance CFD		$ 450					$ 450
Fund: 7100 Water Ops		$ 450					$ 450
Fund: 7200 Wastewater		$ 1,050					$ 1,050
Fund: 7300 Solid Waste		$ 5,550					$ 5,550
Fund: 7500 Airport		$ 300					$ 300
Total Funding Sources	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000

Project Title
Two diesel Autocar-New Way Sidewinders

Project No.
V2509

Department/Division/Contact
Public Works/Solid Waste/Mark Foster



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Replacement vehicles so operating cost remain the same.

Project Description
Purchase of this Autocar/New Way Sidewinder residential solid waste collection vehicle will allow the solid waste division to keep pace with the city's growth. The purchase is proposed through Sourcewell, a nationally approved government purchasing cooperative. Sourcewell's cooperative contract purchasing leverages the national purchasing power of more than 50,000 member agencies while also streamlining the required purchasing process. No vehicles are proposed for replacement at this time, however, we anticipate several garbage trucks reaching the end of their service life in the next few years, based on the age and mileage of our oldest garbage collection vehicles.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 1,100,000					$ 1,100,000
Other (Specify)							$ -
Total Expenditures	$ -	$ 1,100,000	$ -	$ -	$ -	$ -	$ 1,100,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7310 Solid Waste Capital		$ 1,100,000					$ 1,100,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 1,100,000	$ -	$ -	$ -	$ -	$ 1,100,000

Project Title
Organics truck retrofit

Project No.
V2510

Department/Division/Contact
Public Works/Solid Waste/Mark Foster



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Retrofitting vehicle so operating costs remain the same.

Project Description
Staff plan to install an organic body on one of roll-off chassis currently owned by the city. Doing so will save at least $250,000 in comparison to purchasing a new, complete organic collection vehicle and provide the solid waste division with a backup vehicle in case the only organic truck currently owned has a serious mechanical, hydraulic or electronic failure.

CAPITAL COSTS

Expenditures	***Prior Years Actual***	***FY 25/26 Budget***	***FY 26/27 Budget***	***FY 27/28 Budget***	***FY 28/29 Budget***	***Future Years Budget***	***Total***
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 150,000					$ 150,000
Other (Specify)							$ -
Total Expenditures	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000

Funding Sources	***Prior Years Actual***	***FY 25/26 Budget***	***FY 26/27 Budget***	***FY 27/28 Budget***	***FY 28/29 Budget***	***Future Years Budget***	***Total***
Fund: 7310 Solid Waste Capital		$ 150,000					$ 150,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000

Project Title
Two diesel Autocar-New Way Sidewinders

Project No.
V2511



Department/Division/Contact
Public Works/Solid Waste/Mark Foster

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Replacement vehicle so operating costs remain the same.

Project Description
Two additional residential garbage trucks will allow the solid waste division to keep up with the increased number of locations to be serviced as the city continues to add housing. A considerable increase in price is anticipated over the other two garbage trucks proposed for this budget. This is because, in addition inflation costs, these truck will likely be equipped with the newest generation transmissions and engines and elaborate emission control systems. The purchase is proposed through Sourcewell, a nationally approved government purchasing cooperative. Sourcewell's cooperative contract purchasing leverages the national purchasing power of more than 50,000 member agencies while also streamlining the required purchasing process.

CAPITAL COSTS

Expenditures	***Prior Years Actual***	***FY 25/26 Budget***	***FY 26/27 Budget***	***FY 27/28 Budget***	***FY 28/29 Budget***	***Future Years Budget***	***Total***
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 1,300,000					$ 1,300,000
Other (Specify)							$ -
Total Expenditures	$ -	$ 1,300,000	$ -	$ -	$ -	$ -	$ 1,300,000

Funding Sources	***Prior Years Actual***	***FY 25/26 Budget***	***FY 26/27 Budget***	***FY 27/28 Budget***	***FY 28/29 Budget***	***Future Years Budget***	***Total***
Fund: 7350 - PFE Solid Waste		$ 1,300,000					$ 1,300,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 1,300,000	$ -	$ -	$ -	$ -	$ 1,300,000

Project Title
Autocar EV garbage truck

Project No.
V2512

Department/Division/Contact
Public Works/Solid Waste/Mark Foster



Project Duration

Fiscal Year Start =	2026/27
Fiscal Year End =	2026/27

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Replacement vehicle so operating remain the same or lower due to being an EV.

Project Description
Staff be applying for grants to reduce the cost on this electric vehicle. A 2017 Autocar Heil Python, with currently more than 80,000 miles, is proposed for replacement which will likely be approaching 100,000 miles at time of replacement.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment			$ 900,000				$ 900,000
Other (Specify)							$ -
Total Expenditures	$ -	$ -	$ 900,000	$ -	$ -	$ -	$ 900,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7310 Solid Waste Capital			$ 900,000				$ 900,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ -	$ 900,000	$ -	$ -	$ -	$ 900,000

Project Title
PeterBilt 536 crane truck

Project No.
V2513

Department/Division/Contact
Public Works/Streets/Brian Smull



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Replacement vehicle so operating cost remain the same.

Project Description
The 2025 Peterbilt 536 is the ideal replacement for our 2006 Ford F-650 diesel truck, offering superior performance, safety, and efficiency. This is our water leak replacement truck and effectively an emergency vehicle. Its PACCAR PX-7 diesel engine delivers robust power and fuel efficiency, while advanced safety features, such as collision mitigation and side sensors, enhance operator safety. These features make the Peterbilt 536 a reliable and cost-effective choice for our utility line repairs and street light pole installation needs.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 300,000					$ 300,000
Other (Specify)							$ -
Total Expenditures	$ -	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2230 Streets - TDA		$ 30,000					$ 30,000
Fund: 2870 Maint CFD Citywide		$ 30,000					$ 30,000
Fund: 7110 Water Capital		$ 90,000					$ 90,000
Fund: 7150 Water PFE		$ 90,000					$ 90,000
Fund: 7210 Wastewater Capital		$ 30,000					$ 30,000
Fund: 7250 Wastewater PFE		$ 30,000					$ 30,000
Total Funding Sources	$ -	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000

Project Title
Crafco Crack/Vac trailer

Project No.
V2514

Department/Division/Contact
Public Works/Streets/Brian Smull



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Approximately the same as currently budgeted.

Project Description
The Crafco Crack-Vac 2 Trailer will improve the efficiency and safety of our streets division's crack sealing operations. This equipment utilizes compressed forced air to loosen debris while powerful suction removes it from pavement cracks, effectively eliminating dust and debris. The integrated HEPA-rated after-filter reduces fugitive dust and crystalline silica particulates to as little as 0.3 microns, ensuring compliance with occupational exposure limits and significantly improving air quality for workers. By adopting the Crack-Vac 2, we can streamline our crack preparation process, reduce labor hours, enhance worker safety, and minimize the need for additional equipment, ultimately supporting the long-term maintenance of our city streets.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 100,000					$ 100,000
Other (Specify)							$ -
Total Expenditures	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2230 Streets TDA		$ 85,000					$ 85,000
Fund: 7500 Airport		$ 10,000					$ 10,000
Fund: 2870 Maint CFD		$ 5,000					$ 5,000
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000

Project Title
MRL Yellow ride-on thermal striper

Project No.
V2516

Department/Division/Contact
Public Works/Streets/Brian Smull



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Operating costs will higher for this additional equipment.

Project Description
The MRL Mini Mac® Thermoplastic Striper for yellow markings is necessary to replace and upgrade the Graco 200TC push machine which does not have the production capactiy necessary to serve our growing city. Switching colors on a single machine requires extensive cleaning, leading to significant downtime and labor costs. As the city continues to grow we have more lane miles of striping to maintain, and we need to upgrade to equipment that will enable staff to increase their productivity. A dedicated Mini Mac® for yellow eliminates increases our striping efficiency, ensures consistent application quality, and allows for seamless operations. This upgrade enhances productivity and aligns with our commitment to high standards in road striping while reducing wear and tear on equipment.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 150,000					$ 150,000
Other (Specify)							$ -
Total Expenditures	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2400 PFE Transportation		$ 150,000					$ 150,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000

Project Title
Freightliner/ODB leaf vacuum truck

Project No.
V2517

Department/Division/Contact
Public Works/Streets/Brian Smull



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Replacement vehicle so operating costs remain the same.

Project Description
The purchase of a Freightliner ODB leaf vacuum truck is necessary to replace our current truck, which no longer meets emissions standards. While the existing truck has served us well, it is not compliant with updated regulations, making continued use infeasible. The new truck ensures compliance with emissions requirements, allowing us to maintain essential operations without interruption. Additionally, upgrading to a modern model provides improved fuel efficiency and reliability, ensuring long-term operational success while adhering to environmental standards. A 2004 Freightliner M2 with 28,000 miles is proposed for replacement.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 280,000					$ 280,000
Other (Specify)							$ -
Total Expenditures	$ -	$ 280,000	$ -	$ -	$ -	$ -	$ 280,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7350 PFE Solid Waste		$ 280,000					$ 280,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 280,000	$ -	$ -	$ -	$ -	$ 280,000

Project Title
Replacement generator

Project No.
V2518

Department/Division/Contact
Public Works/WW/Aaron Hookins



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Replacement equipment so operating costs remain the same.

Project Description
Replacement for generator on Flightline Drive. The current generator has no operating permit and doesn't qualify for one.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 70,000					$ 70,000
Other (Specify)							$ -
Total Expenditures	$ -	$ 70,000	$ -	$ -	$ -	$ -	$ 70,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7200 Wastewater		$ 70,000					$ 70,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 70,000	$ -	$ -	$ -	$ -	$ 70,000

Project Title
Water Valve Exerciser/Vacuum Trailer

Project No.
V2519

Department/Division/Contact
Public Works/Water, Streets/Sam Ford, Brian Smull

Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26



Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Reduction in potential costs associated with undetected failures.

Project Description
Reinvigorating and bolstering the main line valve exercising maintenance program per State Water Board inspection recommendation/requirements. The program will enhance water supply reliability during normal, emergency and fire conditions. The equipment will also assist with the recently improved fire hydrant maintenance program.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 100,000					$ 100,000
Other (Specify)							$ -
Total Expenditures	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7110 Water Capital		$ 100,000					$ 100,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000

City of Lincoln
Fiscal Years 2025-27 Budget

Project Title
Command Vehicle - Fire

Project No.
V2520

Department/Division/Contact
Fire/Billy Hartley



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2029/30

Project Location or Request
Fire Station #34

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
This is a replacement, so vehicle operating costs will be the same.

Project Description
The Deputy Fire Chief responds to major incidents providing command and control. The Deputy Fire Chief is currently driving a 2018 Chevy Tahoe that was repurposed from a previous assignment and is due for replacement. A Ford Expedition will provide the Deputy Chief with a reliable vehicle that will provide the space needed to store the gear and tools needed at fire incidents. The current Chevy Tahoe will be retained by the Fire Department and repurposed at a future date. Pricing is from Enterprise Fleet Leasing.

CAPITAL COSTS

Expenditures	***Prior Years Actual***	***FY 25/26 Budget***	***FY 26/27 Budget***	***FY 27/28 Budget***	***FY 28/29 Budget***	***Future Years Budget***	***Total***
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 24,221	$ 18,816	$ 18,816	$ 18,816	$ 26,656	$ 107,326
Other (Specify)							$ -
Total Expenditures	$ -	$ 24,221	$ 18,816	$ 18,816	$ 18,816	$ 26,656	$ 107,326

Funding Sources	***Prior Years Actual***	***FY 25/26 Budget***	***FY 26/27 Budget***	***FY 27/28 Budget***	***FY 28/29 Budget***	***Future Years Budget***	***Total***
Fund: 1000 Gen Fund		$ 24,221	$18,816	$18,816	$18,816	$26,656	$ 107,326
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 24,221	$ 18,816	$ 18,816	$ 18,816	$ 26,656	$ 107,326

Project Title
(2) Ford Lightning Evs - Fleet / Admin

Project No.
V2521

Department/Division/Contact
Public Works/Fleet/Mike Osborne

Project Duration
Fiscal Year Start = 2025/26
Fiscal Year End = 2029/30



Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
This is a replacement vehicle, so the operating costs remain the same.

Project Description
A Ford Lightning is needed for daily tasks and maintenance items to be utilized as a pool vehicle to be shared by the administrive and fleet divisions. The second Ford Lightning EV will be an assigned vehicle for the Public Works Director. These vehicles will replace a 2001 Dodge Ram 1500 pickup and a 2004 Jeep Liberty. Pricing below is for Enterprise Fleet Leasing. Note: under current state-mandated ACF SLG ZEV Purchase Schedule requirements, each of these Lightning purchases will serve to balance the separate purchase of any fuel-powered vehicle over 8,500 lbs. GVWR on a one-to-one basis.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 30,708	$ 30,624	$ 30,624	$ 30,624	$ 43,570	$ 166,150
Other (Specify)							$ -
Total Expenditures	$ -	$ 30,708	$ 30,624	$ 30,624	$ 30,624	$ 43,570	$ 166,150

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 1000 Gen Fund		$ 9,518	$ 9,492	$ 9,492	$ 9,492	$ 13,506	$ 51,500
Fund: 2210 Streets - Gas Tax		$ 614	$ 612	$ 612	$ 612	$ 870	$ 3,320
Fund: 2230 Streets - TDA		$ 4,606	$ 4,592	$ 4,592	$ 4,592	$ 6,534	$ 24,916
Fund: 2480 Dev Svcs		$ -	$ -	$ -	$ -	$ -	$ -
Fund: 2850 Maint CFD Local		$ 920	$ 918	$ 918	$ 918	$ 1,306	$ 4,980
Fund: 7100 Water		$ 920	$ 918	$ 918	$ 918	$ 1,306	$ 4,980
Fund: 7200 Wastewater		$ 2,148	$ 2,142	$ 2,142	$ 2,142	$ 3,048	$ 11,622
Fund: 7300 Solid Waste		$ 11,368	$ 11,338	$ 11,338	$ 11,338	$ 16,130	$ 61,512
Fund: 7500 Airport		$ 614	$ 612	$ 612	$ 612	$ 870	$ 3,320
Total Funding Sources	$ -	$ 30,708	$ 30,624	$ 30,624	$ 30,624	$ 43,570	$ 166,150

Project Title
Two Ford Lightning Electric Vehicles

Project No.
V2522

Department/Division/Contact
Inspections/Will Foote



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2029/30

Project Location or Request
City Hall

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Operating cost will increase for these additional vehicles.

Project Description
These vehicles will be assigned to newly hired inspectors in the Community Development Department later in 25/27.

CAPITAL COSTS

Expenditures	***Prior Years Actual***	***FY 25/26 Budget***	***FY 26/27 Budget***	***FY 27/28 Budget***	***FY 28/29 Budget***	***Future Years Budget***	***Total***
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$30,624	$30,624	$30,624	$30,624	$43,570	$166,067
Other (Specify)							$ -
Total Expenditures	$ -	$ 30,624	$ 30,624	$ 30,624	$ 30,624	$ 43,570	$ 166,067

Funding Sources	***Prior Years Actual***	***FY 25/26 Budget***	***FY 26/27 Budget***	***FY 27/28 Budget***	***FY 28/29 Budget***	***Future Years Budget***	***Total***
Fund: 2480 Dev Svcs		$ 30,624	$ 30,624	$ 30,624	$ 30,624	$ 43,570	$ 166,067
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 30,624	$ 30,624	$ 30,624	$ 30,624	$ 43,570	$ 166,067

Project Title
(2) Ford F250 service trucks

Project No.
V2523

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



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2029/30

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Operating costs will be reduced avoiding continued major vehicle repair costs.

Project Description
Two replacement Ford F250 trucks are proposed for purchase for the Parks division. The two trucks being replaced are a 2016 and a 2017 Chevrolet 1500 that are currently at over 107,000 and 126,000 miles, respectively, and are no longer reliable. The 2016 has various issues and the 2017 has had the transmission rebuilt three times. These Chevy 1500's are no longer meeting the needs of our team and are becoming costly to repair. Pricing below is for Enterprise Fleet Leasing.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 50,005	$ 31,635	$ 31,635	$ 31,635	$ 44,862	$ 189,772
Other (Specify)							$ -
Total Expenditures	$ -	$ 50,005	$ 31,635	$ 31,635	$ 31,635	$ 44,862	$ 189,772

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2850 Maint CFD Local		25,002	15,818	15,818	15,818	22,431	$ 94,886
Fund: 2870 Maint CFD		25,002	15,818	15,818	15,818	22,431	$ 94,886
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 50,005	$ 31,635	$ 31,635	$ 31,635	$ 44,862	$ 189,772

Project Title
Four Dodge Durango's for Police

Project No.
V2524

Department/Division/Contact
Police/Matt Williamson



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2029/30

Project Location or Request
Police Station

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Replacement vehicle so operating costs remain the same.

Project Description
Replacing four high mileage patrol vehicles ranging from 115,000 to 135,000 miles. Three are 2014 models and one is a 2017. If not replaced in this budget, their average mileages will exceed 150,000 within the next two years and the 2014 models will be more than 13 years old. Pricing below is from Enterprise Fleet Leasing.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 128,921	$ 75,129	$ 75,129	$ 75,129	$ 77,835	$ 432,142
Other (Specify)							$ -
Total Expenditures	$ -	$ 128,921	$ 75,129	$ 75,129	$ 75,129	$ 77,835	$ 432,142

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 1000 Gen fund		$ 128,921	$ 75,129	$ 75,129	$ 75,129	$ 77,835	$ 432,142
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 128,921	$ 75,129	$ 75,129	$ 75,129	$ 77,835	$ 432,142

Project Title
Equinox Police

Project No.
V2525

Department/Division/Contact
Police/Matt Williamson



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2029/30

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request

Project Description
This vehicle will be used for non-marked vehicle purposes including training and other priority tasks. Pricing below is from Enterprise Fleet Leasing.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 7,544	$ 7,502	$ 7,502	$ 7,502	$ 10,862	$ 40,911
Other (Specify)							$ -
Total Expenditures	$ -	$ 7,544	$ 7,502	$ 7,502	$ 7,502	$ 10,862	$ 40,911

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 1000 Gen fund		$ 7,544	$ 7,502	$ 7,502	$ 7,502	$ 10,862	$ 40,911
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 7,544	$ 7,502	$ 7,502	$ 7,502	$ 10,862	$ 40,911

Project Title
Colorado for CSO and/or Volunteer use

Project No.
V2526

Department/Division/Contact
Police



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2029/30

Project Location or Request
Police Station

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Replacement vehicle so operating cost remains the same.

Project Description
Replacing a 2002 Silverado, used for CSO and/or Volunteer use. Pricing below is from Enterprise Fleet Leasing.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 8,623	$ 8,581	$ 8,581	$ 8,581	$ 12,369	$ 46,736
Other (Specify)							$ -
Total Expenditures	$ -	$ 8,623	$ 8,581	$ 8,581	$ 8,581	$ 12,369	$ 46,736

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 1000 Gen Fund		$ 8,623	$ 8,581	$ 8,581	$ 8,581	$ 12,369	$ 46,736
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 8,623	$ 8,581	$ 8,581	$ 8,581	$ 12,369	$ 46,736

City of Lincoln
Fiscal Years 2025-27 Budget

Project Title
Two Ford Lightnings - Solid Waste

Project No.
V2527

Department/Division/Contact
Public Works/Solid Waste/Mark Foster



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2029/30

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Replacement vehicles so operating costs will remain the same or lower due to being an EV.

Project Description
Two Ford Lightning EV pickup trucks are proposed to replace a 2005 and 2007 Dodge 2500 with over 100,000 miles. The vehicle purchases help to offset the separate purchase of any fuel-powered vehicle over 8,500 lbs required per current state mandated ACF SLG ZEV Purchase Schedule requirements. GVWR on a one-to-one basis.

CAPITAL COSTS

Expenditures	***Prior Years Actual***	***FY 25/26 Budget***	***FY 26/27 Budget***	***FY 27/28 Budget***	***FY 28/29 Budget***	***Future Years Budget***	***Total***
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 30,708	$ 30,624	$ 30,624	$ 30,624	$ 43,570	$ 166,150
Other (Specify)							$ -
Total Expenditures	$ -	$ 30,708	$ 30,624	$ 30,624	$ 30,624	$ 43,570	$ 166,150

Funding Sources	***Prior Years Actual***	***FY 25/26 Budget***	***FY 26/27 Budget***	***FY 27/28 Budget***	***FY 28/29 Budget***	***Future Years Budget***	***Total***
Fund: 7300 Solid Waste		$ 30,708	$ 30,624	$ 30,624	$ 30,624	$ 43,570	$ 166,150
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 30,708	$ 30,624	$ 30,624	$ 30,624	$ 43,570	$ 166,150

Project Title
F350 service truck with crane

Project No.
V2528

Department/Division/Contact
Public Works/Streets/Brian Smull

Project Duration
Fiscal Year Start = 2025/26
Fiscal Year End = 2029/30



Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Replacement vehicle

Project Description
The purchase of two new F-350 service trucks equipped with cranes is primarily to replace aging vehicles in our fleet that are no longer reliable or cost-effective to maintain. The older trucks have increasingly frequent mechanical issues, leading to downtime and higher repair expenses, which hinder our ability to efficiently perform essential tasks for the streets division and water distribution departments. The new trucks will ensure that crews have dependable, modern equipment to handle critical operations such as lifting and transporting heavy materials, improving both safety and productivity. This replacement is a necessary investment to maintain consistent service levels and reduce long-term operational costs. A 2007 Chevrolet Silverado 3500 and a 2001 Dodge Ram 3500, both with approximately 80,000 miles are proposed for replacement. Pricing below is from Enterprise Fleet Leasing.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 60,835	$ 25,400	$ 25,400	$ 25,400	$ 35,684	$ 172,719
Other (Specify)							$ -
Total Expenditures	$ -	$ 60,835	$ 25,400	$ 25,400	$ 25,400	$ 35,684	$ 172,719

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2230 Streets TDA		$ 60,835	$ 25,400	$ 25,400	$ 25,400	$ 35,684	$ 172,719
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 60,835	$ 25,400	$ 25,400	$ 25,400	$ 35,684	$ 172,719

Project Title
Ford Lightning EV - Streets

Project No.
V2529

Department/Division/Contact
Public Works/Streets/Brian Smull



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2029/30

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request

Project Description
The purchase of a Ford Lightning EV is essential to ensure compliance with California's emissions regulations and environmental standards. This investment aligns with state mandates to transition to cleaner, zero-emission vehicles, demonstrating our commitment to sustainability and regulatory adherence. The Ford Lightning EV also offers the added benefits of reduced operating costs, lower maintenance requirements, and access to incentives for electric vehicles, making it a cost-effective choice for achieving compliance while supporting environmental stewardship. Pricing below is from Enterprise Fleet Leasing.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 15,354	$ 15,312	$ 15,312	$ 15,312	$ 21,785	$ 83,075
Other (Specify)							$ -
Total Expenditures	$ -	$ 15,354	$ 15,312	$ 15,312	$ 15,312	$ 21,785	$ 83,075

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 2400 PFE Transportation		$ 15,354	$ 15,312	$ 15,312	$ 15,312	$ 21,785	$ 83,075
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 15,354	$ 15,312	$ 15,312	$ 15,312	$ 21,785	$ 83,075

Project Title
Ford Lightning EV for ACF compliance

Project No.
V2530

Department/Division/Contact
Public Works/WW/Aaron Hookins



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2029/30

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Replacement vehicle so operating costs remain the same or lower due to being an EV

Project Description
Ford Lightning will take the place of truck number 847 (Chevy Silverado 1500) with 100k on it. Truck 847 is undersized and will not work for our day to day duties including towing equipment. Ford Lightning will become Supervisor truck and Supervisor will hand down truck 807(Ford f250, 29k miles with utility bed and liftgate) to another Technician that will get better use in everyday work duties. Most importantly the EV purchase is to balance out our ACF Compliance with the state. Pricing below is from Enterprise Fleet Leasing.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 15,354	$ 15,312	$ 15,312	$ 15,312	$ 21,785	$ 83,075
Other (Specify)							$ -
Total Expenditures	$ -	$ 15,354	$ 15,312	$ 15,312	$ 15,312	$ 21,785	$ 83,075

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7200 Wastewater		$ 15,354	$ 15,312	$ 15,312	$ 15,312	$ 21,785	$ 83,075
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 15,354	$ 15,312	$ 15,312	$ 15,312	$ 21,785	$ 83,075

Project Title
Ford F250 Utility w/liftgate

Project No.
V2531

Department/Division/Contact
Public Works/Wastewater/Aaron Hookins



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2029/30

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
A cost savings is anticipated for this new vehicle.

Project Description
New F250 with utility bed and liftgate needs to be the standard size of truck from now in our Wastewater fleet to help perform all of our day to day duties. The 1500's will no longer service our needs as Technicians and Wastewater field operators. This F250 will replace truck number 840 (Chevy 1500, 2016) that has over 100k miles on it. If we can replace this vehicle in 2027 with new F250 that will put it at 11 years old with well over 100k miles. Pricing below is from Enterprise Fleet Leasing.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 31,219	$ 18,843	$ 18,843	$ 18,843	$ 26,637	$ 114,385
Other (Specify)							$ -
Total Expenditures	$ -	$ 31,219	$ 18,843	$ 18,843	$ 18,843	$ 26,637	$ 114,385

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7200 Wastewater		$ 31,219	$ 18,843	$ 18,843	$ 18,843	$ 26,637	$ 114,385
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 31,219	$ 18,843	$ 18,843	$ 18,843	$ 26,637	$ 114,385

Project Title
Three Ford Lightning EVs for compliance

Project No.
V2532

Department/Division/Contact
Public Works/Water/Sam Ford



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2029/30

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
Replacement vehicles so operating costs remain the same or are lower.

Project Description
The need for three new water utility trucks arises from the current state of the aging fleet, which has high mileage and is experiencing more frequent breakdowns. These issues are not only increasing maintenance costs but also leading to operational delays that affect the efficiency and reliability of essential water utility services. New trucks would ensure greater dependability, reduce costly repairs, and improve response times for service calls, maintenance tasks, and emergency repairs. They will also enhance worker safety and productivity, as modern vehicles are equipped with updated technology and features that better meet the demands of daily operations. Two 2016 Chevrolet Silverado 1500 pickups with more than 100,000 miles are proposed for replacement. Pricing below is from Enterprise Fleet Leasing.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 46,062	$ 45,936	$ 45,936	$ 45,936	$ 65,354	$ 249,225
Other (Specify)							$ -
Total Expenditures	$ -	$ 46,062	$ 45,936	$ 45,936	$ 45,936	$ 65,354	$ 249,225

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7100 Water Ops		$ 46,062	$ 45,936	$ 45,936	$ 45,936	$ 65,354	$ 249,225
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 46,062	$ 45,936	$ 45,936	$ 45,936	$ 65,354	$ 249,225

Project Title
Ford F350 Dump truck

Project No.
V2533

Department/Division/Contact
Public Works/Water/Sam Ford



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2029/30

Project Location or Request
Corporation Yard

Strategic Goal Relevance
Organizational efficiency will be enhanced.

Operating Cost Impacts of Project/Request
An increase in operating costs is anticipated for this additional vehicle.

Project Description
A new small dump truck for the transport and distributions of materials like gravel and dirt. Currently, materials are moved inefficiently using buckets, which is labor-intensive and time-consuming. The dump truck would greatly streamline material handling, reduce physical strain on workers, and allow for faster, more precise placement of materials during water leaks and other tasks. This purchase will support the department's commitment to delivering safe, reliable, and efficient water utility services to the community. Pricing below is from Enterprise Fleet Leasing.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 37,649	$ 21,519	$ 21,519	$ 21,519	$ 30,356	$ 132,563
Other (Specify)							$ -
Total Expenditures	$ -	$ 37,649	$ 21,519	$ 21,519	$ 21,519	$ 30,356	$ 132,563

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 7110 Water Capital		$ 37,649	$ 21,519	$ 21,519	$ 21,519	$ 30,356	$ 132,563
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 37,649	$ 21,519	$ 21,519	$ 21,519	$ 30,356	$ 132,563

Technology

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FISCAL YEAR 27/28	FISCAL YEAR 28/29	FUTURE YEARS	TOTAL
T251	City Hall IT Infrastructure update		$ 95,000					$ 95,000
T252	Customer Maint request app		$ 100,000					$ 100,000
T253	Fire Dept technology upgrades		$ 137,000					$ 137,000
	CURRENT FISCAL YEAR PROJECTS	$ -	$ 332,000	$ -	$ -	$ -	$ -	$ 332,000

Ongoing Projects requiring no additional funding

CIP #	PROJECT TITLE	PRIOR YEAR	FISCAL YEAR 25/26	FISCAL YEAR 26/27	FISCAL YEAR 27/28	FISCAL YEAR 28/29	FUTURE YEARS	TOTAL
T002	Citywide Software	$ 1,903,450						$ 1,903,450
T004	Network Architecture Security	$ 200,000						$ 200,000
T235	Physical Security Upgrades	$ 600,000						$ 600,000
	ONGOING PROJECTS TOTAL	$ 2,703,450	$ -	$ -	$ -	$ -	$ -	$ 2,703,450

	TOTAL TECHNOLOGY PROJECTS	$ 2,703,450	$ 332,000	$ -	$ -	$ -	$ -	$ 3,035,450

Project Title
City Hall IT Infrastructure update

Project No.
T251

Department/Division/Contact
Information Technology

Project Duration
Fiscal Year Start = 2025/26
Fiscal Year End = 2025/26

Project Location or Request
City Hall

Strategic Goal Relevance
Goal 3 - Planning for Lincoln's Future

Operating Cost Impacts of Project/Request



Project Description
Replace and expand the core switching, re-cable, port audit, add firewall, replace firewall to update aging infrastructure and add segregation for additional security. Adding 1 or 2, 48 port switches once port audit is complete to accommodate growth.

CAPITAL COSTS

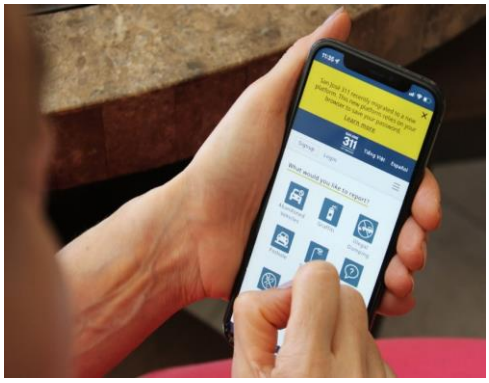
Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 75,000					$ 75,000
Other (Specify)		$ 20,000					$ 20,000
Total Expenditures	$ -	$ 95,000	$ -	$ -	$ -	$ -	$ 95,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 6300 Technology		$ 95,000					$ 95,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 95,000	$ -	$ -	$ -	$ -	$ 95,000

Project Title
Customer Maintenance Request Application

Project No.
T252

Department/Division/Contact
Public Works/Administration/Matthew Medill



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Project is for a cloud-based/online reporting tool that supports a customer interface with Lincoln customers through an application for maintenance service requests and non-emergency issues.

Strategic Goal Relevance
This project demonstrates organizational efficiency through improved customer interactions.

Operating Cost Impacts of Project/Request
The cost of this project would be offset by the reduction in customer calls.

Project Description
This project aims to create an online customer interface reporting tool that customers can use to submit non-emergency issues and requests directly to the City's work order system at their convenience. These requests would funnel directly to the appropriate Department within the City for processing. This self-service platform will allow residents to report issues at any time and assure that issues are acknowledged and processed promptly. The key benefits of this customer maintenance application include: a user-friendly dashboard, streamlined workflow with status tracking, improved customer satisfaction and convenience of reporting, personalized interactions, increased transparency and accountability, cost reduction and operational efficiency. The annual cost will be incorporated into the Information Technology department's operations budget.

CAPITAL COSTS

Expenditures	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Project/Const. Management		$ 100,000					$ 100,000
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment							$ -
Other (Specify)							$ -
Total Expenditures	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000

Funding Sources	Prior Years Actual	FY 25/26 Budget	FY 26/27 Budget	FY 27/28 Budget	FY 28/29 Budget	Future Years Budget	Total
Fund: 1000 General		$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
Fund: 2230 Streets		$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
Fund: 2850 Maintenance CFD		$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
Fund: 7100 Water		$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
Fund: 7200 Wastewater		$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
Fund: 7300 Solid Waste		$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
Total Funding Sources	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000

City of Lincoln
Fiscal Years 2025-27 Budget

Project Title
Fire Department Technology Upgrades

Project No.
T253

Department/Division/Contact
Fire/ Deputy Chief Mejia



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2025/26

Project Location or Request
Fire Stations 33, 34, 35

Strategic Goal Relevance
Infrastructure

Operating Cost Impacts of Project/Request
Annual software fees will be estimated at $9850. All other fees are have no change.

Project Description
This project modernizes fire station alerting and apparatus technology to enhance response efficiency, firefighter safety, and resource management. Fire Station Alerting System: Faster dispatch notifications, real-time call awareness, and CAD integration for improved response times.
*Apparatus Technology: Tablets for real-time incident reporting, response data, and firefighter accountability.
*Cloud-Based TeleStaff: Enhanced staffing integration for seamless scheduling and personnel tracking.
*Inspection & Pre-Plan Software: First Due Immediate access to building layouts, fire protection systems, and hazards.

CAPITAL COSTS

Expenditures	***Prior Years Actual***	***FY 25/26 Budget***	***FY 26/27 Budget***	***FY 27/28 Budget***	***FY 28/29 Budget***	***Future Years Budget***	***Total***
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment		$ 137,000					$ 137,000
Other (Specify)							$ -
Total Expenditures	$ -	$ 137,000	$ -	$ -	$ -	$ -	$ 137,000

Funding Sources	***Prior Years Actual***	***FY 25/26 Budget***	***FY 26/27 Budget***	***FY 27/28 Budget***	***FY 28/29 Budget***	***Future Years Budget***	***Total***
Fund: 1000 General Fund		$ 137,000					$ 137,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ -	$ 137,000	$ -	$ -	$ -	$ -	$ 137,000

Project Title
City-wide Financial Software

Project No.
T002

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



Project Duration

Fiscal Year Start =	2018/19
Fiscal Year End =	2028/29

Project Location or Request
City-wide software which meets the needs of all departments either replacing or interfacing with existing software. Creating efficiencies and adding functionality to departments city-wide.

Strategic Goal Relevance
Organizational Efficiency; Team Cohesion

Operating Cost Impacts of Project/Request
Current systems in place require ongoing maintenance and support so assumption is that ongoing costs for the new software would be similar to costs for current software.

Project Description
Purchase software designed to enhance all aspects of City operations through a flexible automated system that communicates across city and departmental functions. All modules should be fully-integrated to the general ledger accounting functions to eliminate redundant data entry and quickly update the general ledger to avoid errors and provide current and accurate financial accounting. Software package would include all aspects of accounting, grants management, Payroll, Timecards, HR functions, Budgeting, Purchasing and inventory and more. Entries into one module are reflected in all related modules. Additional modules would include a GIS-centric database which allows permitting, managing inspections, tracking projects and allows payments to be processed.

CAPITAL COSTS

Expenditures	***Prior Years Actual***	***FY 23/24 Budget***	***FY 24/25 Budget***	***FY 25/26 Budget***	***FY 26/27 Budget***	***Future Years Budget***	***Total***
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment	$ 1,403,450	$ 500,000					$ 1,903,450
Other (Specify)							$ -
Total Expenditures	$ 1,403,450	$ 500,000	$ -	$ -	$ -	$ -	$ 1,903,450

Funding Sources	***Prior Years Actual***	***FY 23/24 Budget***	***FY 24/25 Budget***	***FY 25/26 Budget***	***FY 26/27 Budget***	***Future Years Budget***	***Total***
Fund: 630 Technology Fund	$ 1,403,450	$ 500,000					$ 1,903,450
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ 1,403,450	$ 500,000	$ -	$ -	$ -	$ -	$ 1,903,450

Project Title
Network Architecture Security

Project No.
T004

Department/Division/Contact
City Manager/Information Technology



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2026/27

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

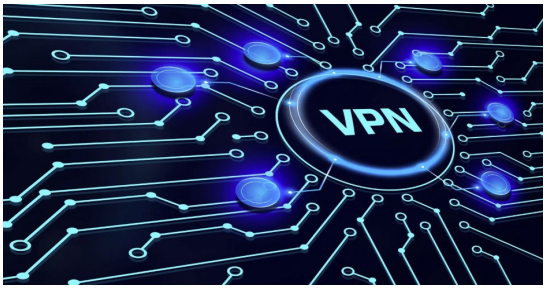
Expenditures	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment							$ -
Other (Specify)	$ 200,000						$ 200,000
Total Expenditures	$ 200,000	$ -	$ -	$ -	$ -	$ -	$ 200,000

Funding Sources	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
Fund: 711 Water Capital	$ 200,000						$ 200,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ 200,000	$ -	$ -	$ -	$ -	$ -	$ 200,000

Project Title
Physical Security Upgrades

Project No.
T235

Department/Division/Contact
IT-Engineering/Public Works



Project Duration

Fiscal Year Start =	2025/26
Fiscal Year End =	2026/27

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

Expenditures	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
Project/Const. Management							$ -
Design/Engineering							$ -
Permitting							$ -
Land/ROW/Acquisition							$ -
Construction							$ -
Equipment	$ 600,000						$ 600,000
Other (Specify)							$ -
Total Expenditures	$ 600,000	$ -	$ -	$ -	$ -	$ -	$ 600,000

Funding Sources	Prior Years Actual	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Future Years Budget	Total
Fund: 711 Water Capital	$ 600,000						$ 600,000
Fund:							$ -
Fund:							$ -
Fund:							$ -
Total Funding Sources	$ 600,000	$ -	$ -	$ -	$ -	$ -	$ 600,000

Gann Appropriations Limit Calculation FY 2025-26

Article XIIIB 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 2025-26, the estimated tax proceeds appropriated by the City Council of the City of Lincoln are under the Limit. The Appropriation Limit for FY 2025-26 is $45,546,198. This is the maximum amount of tax proceeds the City is able to appropriate and spend in FY 2025-26. The appropriations subject to the Limit are $25,052,016 leaving the City with an appropriations capacity under the Limit of $20,494,182.

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 2025-27 budget includes language adopting this Gann Appropriations Limit calculation.

Per Capita Income Change Over Prior Year*	1.0644
Population Increase Over Prior Year	1.0065
Ratio of Change	1.0713
2024-25 Appropriation Limit	$42,514,148
2025-26 Appropriation Limit	$45,546,198
General Government Operating Appropriations	$115,464,740
Less Exclusions: Non-Proceeds of Taxes	$90,783,559
Total Appropriations Subject to Limit	$24,681,181
Calculated Appropriations Limit	$42,514,148
Margin:	$17,832,967

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

CITY OF LINCOLN
POLICY AND PROCEDURE

Department: Finance	**Effective Date: 01/24/2023**
Subject: Biennial Budget Policy	**Supersedes: Resolution 2019-080 Budget Policy**
Pages:6	**Council Approval:**

1. Purpose

The Government Finance Officers Association (GFOA) recommends that governments adopt a policy the defines a balanced budget, commits to ensuring a balanced budget is maintained in order to provide the best possible service to taxpayers, and provides disclosure when deviation from a balanced budget occurs.

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 operating and capital budget. 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 Biennial Budget.

3. Background

The City's fiscal year is July 1 through June 30. As such, the City shall adopt a Biennial Budget (which includes both the operating budget and the capital budget) in June of the first year of the biennium cycle. It is necessary for the City Council to adopt the budget prior to the beginning of the first fiscal year in the biennium cycle.

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 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.

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:

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,

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.

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 budget development process.

A. *Financial Projections:* Financial projections are based on City Council 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. As part of the budget process the City will provide a 5-year financial projection. The 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 City departments. The City's CIP shall provide a citywide assessment of infrastructure needs and will outline the proposed capital priorities.

B. *Public Involvement:* Public involvement shall be encouraged in the biennium 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 the biennial period.

A. *Budget Document Components:* The budget shall strive to adhere to the GFOA best practices.

B. *Amendment before adoption:* 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.

C. *Adoption:* The City Council will adopt the proposed budget by resolution on or before the last scheduled City Council meeting of the first fiscal year of the biennium period. 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 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. *Structurally Balanced Budget:* The City shall adopt and maintain a structurally balanced operating budget and an integrated capital budget. A biennial budget is structurally balanced when, over the course of the two fiscal years, ongoing revenues equal ongoing expenses, and limited duration or one-time revenues are only used for limited-duration or one-time costs. The City considers the budget structurally balanced when total expenditures/expenses are equal to total revenues plus fund balance for the biennium period. 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. This type of 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. *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.

D. *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.

E. *Reserves:* The Biennial Budget shall identify reserves required by reserve policies.

F. *Surpluses:* During the 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 biennium period, 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 budget process and shall develop a plan to address the surplus. It is expected that all corrective actions to address surpluses be completed within a reasonable amount of time.

G. *Encumbrances:* The City will not encumber funds for operating use at year-end.

H. *Inter-fund Loans:* An evaluation of any interfund loan that is in effect shall be provided in accordance with the Inter-fund Loan policy.

I. *Diversified Revenue:* The City shall 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.

J. *Realistic and Conservative Estimates:* Revenues shall be estimated realistically and conservatively, taking into account the volatile nature of various revenue sources.

K. *Administration:* The benefits of a revenue source should exceed the cost of levying and collecting that revenue.

L. *Non-Recurring Revenues:* Non-recurring revenues should be used only for non-recurring expenditures and not for budget balancing purposes.

0. *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 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 with the City Council.

CITY OF LINCOLN
POLICY AND PROCEDURE

Department: Citywide	**Effective Date: 01/24/2023**
Subject: Fund Reserve Policy	**Supersedes: Resolution 2018-139 General Fund Reserve Policy**
Pages: 4	**Council Approval:**

1. Scope

The Governmental Accounting Standard Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* establishes classifications to provide consistency in fund balance reporting and greater transparency in the governmental sector. This fund balance/reserve policy defines those classifications, establishes appropriate levels of fund balance/reserves by various fund types, and the spending hierarchy associated with use and replenishment of reserves.

2. General Objectives

This policy serves as a measure of financial resources available in governmental and enterprise funds to mitigate current and future risks. Establishing a fund balance/reserve policy is the most responsible way to ensure against unanticipated events which would adversely affect the financial condition of the City and jeopardize the continuation of necessary public services.

A fund balance/reserve policy will ensure the City maintains adequate reserves and provides the capacity to: (1) meet daily cash flow financial needs, (2) secure and maintain investment grade bond ratings, (3) offset significant economic downturns or revenue shortfalls, and (4) provide funds for unforeseen expenditures related to emergencies.

3. Governmental Fund Classifications

The procedures for reporting certain categories of fund balance within the annual financial statements for the City's governmental funds are classified in one of the following categories:

3.1. ***Nonspendable*** – amounts that cannot be spent because they are either (a) not in spendable form, such as prepaid items, inventories, or long-term notes receivable; or (b) legally or contractually required to be maintained intact, such as the principal portion of an endowment.

3.2. ***Restricted*** – amounts that can be spent only for specific purposes stipulated by (a) external resource providers, such as creditors, grantors, contributors, or laws or regulations of other governmental entities; or (b) imposed by law through constitutional provisions or enabling legislation that creates the revenue source and restricts its use.

3.3. ***Committed*** – amounts that can be used only for the specific purposes determined by formal action of the City Council. Commitments are binding unless removed by the City.

3.4. ***Assigned*** – amounts approved by the City Manager intended to be used for specific purposes that are not restricted or committed.

3.5. ***Unassigned*** – the remaining portion of fund balance that does not fall into another category; applies to the General Fund only.

4. Description of Funds

4.1. Governmental Funds

4.1.1. General Fund – This fund has various classifications and is the only governmental fund that has unassigned fund balance. The target unassigned reserve is in addition to all other reserves or designation of fund balance which have expenditure authority limited to a specific purpose.

4.1.2. Special Revenue Funds – These funds are created with an underlying legal authority as an individual fund to account for proceeds from a specific revenue source that is legally restricted to expenditures for a specified purpose. Therefore, the residual balance at year end is reported as restricted.

4.1.3. Debt Service Fund – These funds are subject to certain restrictions associated with the issuance of bonds. This policy does not create any specific reservation within the debt service fund, but rather reports the end-of-the-year balances as restricted.

4.1.4. Capital Projects Funds – These funds are created to account for resources designated to construct or acquire governmental fixed assets or major capital improvements. Occasionally, projects extend beyond a single fiscal year. The other capital improvements funds are classified as committed for the outstanding project obligations because as the project is complete, the funds can be transferred back to the originating operating fund.

4.2. Enterprise Funds

4.2.1. The City has five enterprise funds, including three utility services funds, they are: water, wastewater collections, solid waste, transit, and airport. These funds should maintain a fund

balance level to provide adequate cash reserves to provide a good financial management plan.

5. Target Level

The fund balance/reserve levels established by this policy shall be in addition to all other reservations, including but not limited to amount reserved for debt service or renewal and replacement of long-lived assets.

The City will establish a fund balance target level to maintain adequate reserves for known and unknown contingencies such as, but not limited to: cash flow requirements, emergencies and local disasters, loss of major revenues sources, economic uncertainties, unanticipated expenditures, uninsured losses, capital projects, vehicle or equipment replacement, capital asset and infrastructure repair and replacement, etc.

5.1. General Fund - This fund shall strive to maintain operating revenues between a maximum of 25% and a minimum of 16.67% as an Unassigned Operating Reserve, this amount excludes resources that have been committed or assigned to some other purpose. This fund shall also maintain an Assigned Capital Replacement Reserve of at least $500,000 up to a maximum of $1,000,000. The City Manager may determine the use of these funds for Capital projects and purchases during the annual budget process. Finally, from time to time the City Council may designate an amount as a Committed Reserve for a specific purpose as determined by formal action of the City Council.

5.2. Special Revenue Funds – These funds will have no minimum reserve required.

5.3. Debt Service Funds – These funds shall maintain a minimum balance as outlined in bond covenants.

5.4. Capital Projects Funds – These funds will have no minimum reserve required.

5.5. Enterprise Funds - The enterprise operating funds shall strive to maintain at least 25% of Unassigned Operating Reserve, provided the enterprise fund is not in a deficit position.

5.6. All other funds have different objectives, cash flow patterns; therefore, the appropriate level of fund balance is determined on an as needed, case-by-case basis.

6. Spending Hierarchy

The City shall spend restricted amounts first unless there are legal documents that prohibit this practice. Prior to the use of unassigned fund balance amounts, the City

shall use committed funds, followed by assigned amounts, provided those classifications could be used.

In the event that the unassigned fund balance exceeds the target level, the excess may be utilized for any lawful purpose within the fund, preferably one-time expenditures which are not recurring operating costs.

In the event the unassigned fund balance falls below the target level prescribed, the City Manager shall present a solid plan to replenish the fund balance/reserve within three years.

7. Biennium Review

During the budget adoption process for the biennium period, the Finance Director shall review the amounts of restricted, committed, and unassigned fund balance for compliance with the provisions of this policy.

CITY OF LINCOLN
POLICY AND PROCEDURE

Department: Finance	**Effective Date:**
Subject: Financial Policies	**Supersedes: Resolution 2020-11 Financial Reporting & Resolution 2019-027 Financial Close**
Pages: 4	**Council Approval:**

1. Purpose

1.1. The City of Lincoln has a responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely, and to plan for the funding of services and facilities required by the public. The main financial goal is to preserve our quality of life by providing and maintaining adequate financial resources necessary to sustain a sufficient level of municipal services, and to respond to changes in the economy, the priorities of governmental and non-governmental organizations, and other changes that may affect our financial well-being.

1.2. Financial policies are general statements that ensure decisions will contribute to the attainment of this goal. Financial policies are central to a strategic, long-term approach to financial management. These policies are intended to establish a framework for providing quality services to the community in an efficient and effective manner within the limitations established in the policies.

1.3. Other related policies. The City has several other policies related to the financial stewardship of the City. Those policies may be found in the Council Policy Manual and include Accounts Receivable Refund Policy, Accounts Receivable Write Off Policy, Business License Credit Balance Refund Policy, Debt Management Policy, Fund Reserves Policy, Grant Management Policy, Interfund Policy, Investment Policy, OPEB Policy, Procurement Card Policy, and Travel Policy.

1.3.1. These policies may be updated or revised from time to time in keeping with the best practices of the City. Additional financial policies may be added as needed and included in the Policy Manual.

2. Accounting, Auditing, and Financial Reporting

2.1. Financial Information. It is the policy of the City of Lincoln to provide all financial information in a thorough, timely fashion, and in a format that is easy for Council, citizens, and City employees to understand and utilize.

2.2. Accounting Standards. The City's accounting of financial systems shall be maintained in accordance with Generally Accepted Accounting Principles (GAAP), standards of the Governmental Accounting Standards Board

(GASB), and with the best practices of the Government Finance Officers Association (GFOA).

2.3. Annual Audit. An independent public accounting firm will perform an annual audit and its opinions will be included in the annual comprehensive financial report (ACFR). The ACFR will be reviewed with the FIOC and presented to the City Council no later than February 1st of the following year.

2.3.1. The independent audit firm will be selected through a competitive process at least once every five years. The audit contract, and any extensions, will be awarded by the City Council.

2.3.2. It is the City's goal to maintain accounting records, processes and procedures in such a manner as to receive an unqualified audit opinion and to maintain a Certificate of Achievement for Excellence in Financial Reporting from the GFOA.

2.4. In compliance with Government Code 53646(b) the Finance Director shall submit a quarterly Treasurer's report to the Financial Investment and Oversight Committee (FIOC) and the City Council. The Treasurer's report shall be in a format prescribed by the City Treasurer and in compliance with the City's Investment Policy.

2.5. In compliance with Government Code 41004 the City shall provide financial reporting displaying revenues and expenditures along with year-to-date budget amounts in an electronic and interactive format on the Financial Transparency Dashboard found on the City's website.

2.6. In compliance with City of Lincoln Municipal Code Section 3.24.040 the City shall provide a quarterly summary of purchases and warrants to be posted on the City's website.

3. Revenue

3.1. General Fund Revenue

3.1.1. The City will strive to develop and maintain a diversified and reliable revenue stream so as to avoid becoming overly dependent on any single type of revenue. Efforts will be directed to optimize existing revenue sources while periodically reviewing potential new revenue sources.

3.1.2. The City will pursue revenue collection and auditing to assure that moneys due the City are accurately received in a timely manner.

3.1.3. The City will seek reimbursement for State and Federal mandated costs whenever possible.

3.2. User Service Fees

3.2.1. The City may impose user fees wherever appropriate. Such fees will recover the cost of providing the service, including all direct and indirect costs, administrative overhead, depreciation, etc. The

Master Fee Schedule shall be reviewed and adjusted annually by the Consumer Price Index. An in-depth analysis shall be conducted at least once every five years to ensure that full cost recovery levels are identified and the appropriateness of user fees.

4. Financial Close

4.1. Financial close is the process of verifying and adjusting account balances at the end of an accounting cycle to aid in the timely and accurate production of financial reports.

4.2. Finance staff will systematically close the financial period as soon as feasible after the end of the month.

4.2.1. General Ledger sub ledgers or other supporting documents are reconciled to the general ledger on a monthly basis. Any exceptions will be clearly documented and approved by the Finance Director.

4.2.2. All journal entries must be adequately documented and approved by the Finance Director or designee.

4.2.3. Accruals and adjustments will be recorded in accordance with GAAP.

4.2.4. Balance Sheet accounts shall be reconciled monthly. Reconciliations shall be reviewed and approved by the Finance Director or designee.

4.2.5. Select revenues and expenses shall be reviewed on at least a quarterly basis for consistency and reasonableness.

5. Capitalization & Depreciation

5.1. Capital assets should be purchased, constructed, or otherwise acquired in accordance with the City's Contracts and Procurement code, authorized in accordance with the approved budget, recorded at historical cost (or estimated historical cost if actual historical cost is unavailable) and depreciated over their useful lives, recorded in the appropriate financial statements in accordance with GAAP, and disposed of properly.

5.2. Assets can be tangible (land, buildings, building improvements, machinery, equipment, vehicles etc.) or intangible (software, easements, other ancillary charges necessary to place the asset into service).

5.3. The qualifying criteria for capital assets include:

5.3.1. Cost of the individual item is $5,000 or more

5.3.2. Item has an initial useful life of over 1 year.

5.4. City resources expended on existing capital assets that either increase capacity or serviceability, or extend the assets total estimated useful life may be classified as a capital expense. Such improvements add value;

therefore, their cost should be capitalized as an asset. Significant additions or improvements are capitalized if:

5.4.1. The item cost exceeds $5,000

5.4.2. Useful life of the asset is increased significantly

5.5. Donated assets shall be recorded at acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential or the amount at which a liability could be liquidated.

5.6. Finance is responsible for determining the estimated useful life of the asset purchased, constructed, or otherwise acquired. The best source for determining the estimated useful life of a capital asset is industry standard as provided by GAAP, GASB and best practices by GFOA. Based on current industry standards, the range of estimated useful lives by asset type is as follow:

5.6.1. Building and improvements at 20 to 50 years

5.6.2. Machinery and equipment at 5 to 15 years

5.6.3. Land improvements at 20 years

5.6.4. Infrastructure at 15 to 75 years

5.7. The City shall depreciate capital assets such as machinery, equipment, buildings and improvements, and infrastructure (roads, sidewalks, parks, etc.). Depreciation shall be performed on a straight-line basis over the expected useful life of the asset and in accordance with Generally Accepted Accounting Principles (GAAP).

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 or repayment and the ability to repay the loan within the terms without causing a negative impact to the fund's financial position

All of the above conditions must be met in order to qualify for an advance or loan. The 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.

CITY OF LINCOLN 2023 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 on a daily basis. 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. For purposes of compliance with this Policy, an investment's term or remaining maturity shall be measured from the settlement date to final maturity.

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, taking into account 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.

With the exception of 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. A security purchased in accordance with this section shall not have a forward settlement date exceeding 45 days from the time of investment.

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:

Investment Type	Maximum Specified % of Portfolio	Maximum Maturity
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 or 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 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.

Annual Comprehensive Financial Report (ACFR) - The City's annual financial statements, notes, fiscal policies, and statistical information prepared by December of each year.

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.

Biennial Budgeting – The practice of preparing and adopting budgets for two-year periods.

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.

GLOSSARY OF FINANCIAL TERMS

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.

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.

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.

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.

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).

GLOSSARY OF FINANCIAL TERMS

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.

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 – 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 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.

GLOSSARY OF FINANCIAL TERMS

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 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.

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) which are intended to remain attached or annexed.

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.

GLOSSARY OF FINANCIAL TERMS

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.

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.

GLOSSARY OF FINANCIAL TERMS

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 - 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 XIIIC and XIIID 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.

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.

GLOSSARY OF FINANCIAL TERMS

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.

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.

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.