CITY OF LINCOLN
2026 REGULAR MEETING - CITY COUNCIL / LINCOLN REDEVELOPMENT SUCCESSOR AGENCY / LINCOLN PUBLIC FINANCING AUTHORITY
June 9, 2026

AS A COURTESY, PLEASE TURN OFF ALL CELL PHONES & ELECTRONIC DEVICES DURING THE MEETING

-COUNCIL MEETING AGENDA-

6:00 PM

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

City Hall (Extremely Limited Seating Capacity)
3rd Floor Council Chambers
600 Sixth Street
Lincoln, CA 95648

or attend via

ZOOM
register by using this link:
https://us06web.zoom.us/webinar/register/WN_BuE0s3EcQD-zsbFvqlr9eQ

or participate by calling US: +1 (669) 900-6833
use ID #867 6709 0429
and use *9 to raise hand to speak

EXECUTIVE TEAM

Sean Scully, City Manager	Douglas White, Special Counsel
Nita Wracker, Asst. City Manager / Finance Director	Matt Alves, Police Chief
Jennifer Brown, Chief Innovation & Tech. Officer	Vin Cay, City Engineer
Erin Frye, Econ. Dev. & Communication Specialist	Kathryn Hunt, Library Services Director
Hope Ithurburn, City Clerk	Matthew Medill, Public Works Director
Veronica Rodriguez, Human Resources Director	Anthony Mejia, Fire Chief

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

THE FOLLOWING INFORMATION IS PROVIDED TO ASSIST WITH PUBLIC PARTICIPATION:

Americans with Disabilities Act (ADA): In compliance with the ADA, if you need special assistance to participate in this meeting or other services in conjunction with this meeting, please contact the City Clerk's Office at (916) 434-2490. The meeting room is wheelchair accessible and disabled parking is available. Notification at least 48 hours prior to the meeting or time when services are needed will assist City staff in assuring reasonable arrangements can be made to provide accessibility to the meeting or service.

Agenda Availability: The main posting location of the City Council Agenda pursuant to the Brown Act, Government Code § 54954.2(a) is on the public kiosk outside the entrance of City Hall, 600 6th Street, Lincoln, California. City Council Agenda Packets are available for review at the City Clerk's Office, 600 6th Street, Lincoln, California, and "Live and Archived" meetings, minutes and videos are available on the City's website at www.Lincolnca.gov. City Council Meetings are televised live 6:00PM on Cable channel 18.

Public Input: Persons wishing to address the City Council are asked to voluntarily complete and submit a speaker card to City staff. Speaker cards are available near the entrance of the meeting location. Persons wishing to address the City Council on an item appearing on this agenda will be called upon at the appropriate time during the item's consideration. Persons wishing to address the City Council on an item not appearing on the agenda will be called upon during "Public Comment on Non-Agenda Items." In either case, please stand to be recognized by the Mayor when your name is called. Please note: comments from the audience without coming to the podium may be disregarded or ruled out of order. All speakers' time will be limited to three (3) minutes, unless extended by the Mayor. All comments or questions should be addressed to the Mayor and in most cases, the City Council is prohibited from discussing or taking action on any item not appearing on the posted agenda, but may engage in brief discussion, provide direction to City staff, or schedule items for future meetings.

Special Meeting Public Input: Only issues listed on a special meeting agenda may be addressed pursuant to the Brown Act's regulation of Special Meetings.

Consent Agenda: All matters on the Consent Agenda are considered routine business and will be enacted by one motion. There will be no separate discussion of these items unless a member of the City Council requests a specific item be removed from the Consent Agenda for separate action. Any items removed will be considered after the remainder of the Consent Agenda.

Judicial Review: Pursuant to applicable laws and regulations, including without limitation, California Government Code § 65009 and/or California Public Resources Code § 21177, if you wish to challenge in court any of the decisions made by the City Council, including any action regarding planning, zoning or environmental decisions, you may be limited to raising only those issues you or someone else raised at the public hearing(s) described in this notice/agenda, or in written correspondence delivered to the City at, or prior to, the public hearing.

1. CLOSED SESSION - 5:00pm

1.A CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION

Pursuant to Government Code §54956.9

Name of Case: (City of Lincoln v. The Gathering Inn, et al., Placer Superior Court Case No. S-CV-0053711)

2. CALL TO ORDER

3. ROLL CALL

4. PUBLIC COMMENT (CLOSED SESSION AGENDA ITEMS ONLY)

GENERAL SESSION - 6:00pm

INSPIRATION OR INVOCATION

5. CALL TO ORDER

6. ROLL CALL

7. REPORT FROM CLOSED SESSION (if any)

8. PLEDGE OF ALLEGIANCE

9. AGENDA MODIFICATIONS

10. PRESENTATIONS

11. PUBLIC COMMENT ON NON-AGENDA ITEMS WITHIN THE SUBJECT MATTER JURISDICTION OF THE COUNCIL ***All speakers' time will be limited to three (3) minutes, unless extended by the Mayor. All comments or questions should be addressed to the Mayor and in most cases, the City Council is prohibited from discussing or taking action on any item not appearing on the posted agenda, but may engage in brief discussion, provide direction to City staff, or schedule items for future meetings.***

12. INFORMATION ITEMS AND DISCLOSURES

13. CONSENT

13.A Approval of Meeting Minutes of May 26, 2026 Regular City Council Meeting. (Blair Hutchison)

13.B Adopt a Resolution Approving the Public Risk Innovation, Solutions, and Management (PRISM) Joint Powers Agreement and Pollution Liability Insurance Program Memorandum of Understanding. (Veronica Rodriguez)

13.C Adopt a Resolution Authorizing the Fiscal Year 2026-2027 Road Maintenance and Rehabilitation Account (RMRA) Project List. (Jonnelyn Espartero)

13.D Adopt a Resolution to Award Construction Contract for CIP 662 - 6th Street Storm Drain Repair to Western Engineering, Inc. (Jacob Groeser)

13.E Adopt a Resolution Authorizing the City Manager to Execute Contracts for On-Call Professional Services for Various Projects and Programs. (Michelle Scoma)

13.F Adopt a Resolution Authorizing the City Manager to Execute a Contract Amendment with Opticos Design, Inc. in the Amount of $38,738 for the Downtown Master Plan Project, Approving the Related Revenue and Expenditure Budget Augmentation; and Finding the Actions are Exempt From the California Environmental Quality Act. (Efren Sanchez).

13.G Adopt a Resolution Requesting the Auditor-Controller of Placer County to Attach for Collection on the County Tax Rolls, Those Taxes, Assessments, Fees and/or Charges for Community Facilities District Nos. 2004-1, 2004-2, 2018-1, and 2018-2 Special Taxes. (Nita Wracker)

13.H Adopt a Resolution Requesting Placer County Collect the Charges for the Following Districts on the Fiscal Year 2025-26 Property Tax Roll: Community Facilities District Nos. 1998-1, 2006-1 Improvement Area 1, 2006-1 Improvement Area 2, 2003-1 Series 2018, 2005-1 Sorrento Project, 2010-1; 2019-1 Independence at Lincoln; 2025-1 Joiner Ranch East; Foskett Ranch Assessment District No. 2004-3; Twelve Bridges Assessment District Nos. 1995-1 Series 1999, and 1995-1 Series 2001 Special Taxes on Placer County Property Tax Roll. (Nita Wracker)

13.I Adopt a Resolution Augmenting Revenue and Expense Accounts for FY 26/27 to Reflect the $25,000 Grant Award Received by the Library for the Literacy Bridges: Empowering 21st Century Communities Grant. (Kathryn Hunt)

13.J Adopt a Resolution Authorizing the City Manager to Execute an Amendment to the Restated License Agreement with the Lincoln Potters Baseball Club Inc. (Nita Wracker)

14. PUBLIC HEARINGS

14.A Conduct a Public Hearing and Adopt Resolutions for the Benefit Assessment District No. 1 Annual Update. (Matthew Medill)

1) Adopt a Resolution Approving the Final Engineer's Report, Ordering Improvements, and Confirming the Diagram and Assessments for Benefit Assessment District No. 1 for Fiscal Year 2026/27; and
2) Adopt a Resolution Ordering the Levy and Collection of Assessments within Benefit Assessment District No. 1 for Fiscal Year 2026/27.

14.B Conduct a Public Hearing and Adopt Resolutions for the Landscaping and Lighting District No. 1 (Matthew Medill)

1) Adopt a Resolution Approving the Final Engineer's Report, Ordering Improvements, and Confirming the Diagram and Assessments for Landscaping and Lighting District No. 1 for Fiscal Year 2026/27; and
2) Adopt a Resolution Ordering the levy and collection of assessments within Landscaping and Lighting District No. 1 for Fiscal Year 2026/27.

15. GENERAL BUSINESS

15.A Adopt a Resolution Approving a Technology Disruption Policy for Public Meetings in Accordance with SB 707. (Jennifer Brown/Hope Ithurburn)

15.B Adopt a Resolution Approving a Full-Time Police Records Supervisor Position and Corresponding Salary Schedule. (Veronica Rodriguez)

15.C Receive and File a Report on the Status of the Water, Wastewater, and Sewer Funds. (Nita Wracker)

15.D Sales Tax Measure Presentation Discussion. (Sean Scully)

15.E Adopt a Resolution Amending the 2025-2027 Biennium Budget and adoption of an appropriations limit for Fiscal Year 2026-2027. (Nita Wracker)

16. CITY MANAGER REPORTS

17. COUNCIL INITIATED BUSINESS

18. COMMITTEE REPORTS

19. ADJOURNMENT

NOTE: *Materials related to an item on this Agenda submitted to the Council/Redevelopment Successor Agency after distribution of the agenda packet are available for public inspection in the City Clerk's office at 600 Sixth Street, Lincoln, CA during normal business hours. Such documents are also available on the City of Lincoln's website at https://www.lincolnca.gov/ subject to staff's availability to post the documents before the meeting.*

In compliance with the American with Disabilities Act, the City will provide special assistance for disabled members of the public. The meeting room is wheelchair accessible and disabled parking is available. If you have a disability and need a disability-related modification or accommodation to participate in the meeting, please contact the City Clerk's Office at (916) 434-2490. As a courtesy, please make every effort to inform the Clerk of your needs at least 24 hours prior to the meeting so the City may make reasonable arrangements to ensure accessibility to this meeting.

Pursuant to applicable laws and regulations, including without limitation, California Government Code Section 65009 and/or California Public Resources Code Section 21177, if you wish to challenge in court any of the above decisions (including any action regarding planning, zoning and/or environmental decisions), you may be limited to raising only those issues you or someone else raised at the public hearing(s) described in this notice/agenda, or in written correspondence delivered to the City at, or prior to, the public hearing.

Levine Act Provisions -- The Levine Act requires a party (or the party's agent(s)) to a proceeding before the City of Lincoln that involves any action or consideration to their contract, license, permit, or other entitlement for use, to disclose any campaign contribution made to City elected or appointed officer totaling more than $500 within the 12 months before the City decision. This includes contributions to Councilmembers, Planning Commissioners and members of other City boards and commissions.

STAFF REPORT

Item Number 13.A

SUBJECT: Approval of Meeting Minutes of May 26, 2026 Regular City Council Meeting. (Blair Hutchison)

SUBMITTED BY: City Clerk

DEPARTMENT: City Clerk's Office

DATE: June 9, 2026

ATTACHMENTS:
1.DRAFT - MEETING MINUTES, 5.26.2026.docx

MINUTES
CITY OF LINCOLN CITY COUNCIL,
PUBLIC FINANCE AUTHORITY
and REDEVELOPMENT SUCCESSOR AGENCY
Regular Meeting
May 26, 2026

1. CLOSED SESSION MEETING – 4:30pm

1.A **CONFERENCE WITH REAL PROPERTY NEGOTIATORS** (Gov. Code, § 54956.8)
Property: Parcel at 1st & Joiner
Agency Negotiator: Nita Wracker, Assistant City Manager,
Negotiating Parties: Boys and Girls Club,
Under Negotiations: Price, terms of payment or both

1.B **THREAT TO PUBLIC SERVICES OR FACILITIES** (Gov. Code, § 54957)
Consultation with: Chief Innovation & Technology Officer Jennifer Brown

1.C **CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION:**
Pursuant to Government Code §54956.9
Name of Case: (City of Lincoln v. The Gathering Inn, et al., Placer Superior Court Case No. SCV-
0053711)

2. CALL TO ORDER - The meeting was called to order by Mayor Pearl at 4:35pm at City Hall, 600 6th Street, Lincoln, CA in the Council Chambers and offered virtually on Zoom with a Live Stream on the City of Lincoln YouTube Channel and WAVE Channel 18. Closed session was held in the 3rd floor conference room.

3. ROLL CALL Councilmembers present:

Mayor Richard Pearl
Holly Andreatta – Arrived at 4:50pm
Ben Brown
Whitney Eklund – Arrived at 4:37pm
John Reedy

4. PUBLIC COMMENT ON CLOSED SESSION – none.

GENERAL SESSION – 6:00pm
The meeting was conducted in person at City Hall, 600 6th Street, Lincoln, CA, and virtually on Zoom with a Live Stream on the City of Lincoln YouTube Channel and WAVE Channel 18.

5. CALL TO ORDER by Mayor Pearl at 6:10pm.

6. ROLL CALL: Councilmembers present: Mayor Richard Pearl
Holly Andreatta

Ben Brown
Whitney Eklund
John Reedy

7. REPORT FROM CLOSED SESSION (if applicable) – no reportable action, direction was provided to staff.

8. PLEDGE OF ALLEGIANCE – led by Jeff Short.

9. AGENDA MODIFICATIONS

City Manager, Sean Scully announced that item 15.B will be continued to a later date.

10. INFORMATION ITEMS AND DISCLOSURES – none.

11. PRESENTATIONS

11.A Proclamation – America Legion

Council presented the proclamation to American Legion's first female Commander, Rachel Nielson.

11.B Friends of the Lincoln Public Library 2025 Annual Report & 2026 Annual Donation Presentation.

Friends of the Lincoln Public Library President, Gloria Pilotti made the presentation to Council with a brief discussion following. Mayor Pearl opened the discussion regarding the agenda item with no public comment.

12. PUBLIC COMMENT ON NON-AGENDA ITEMS WITHIN THE SUBJECT MATTER JURISDICTION OF THE COUNCIL

The following provided public comment:

Christopher Lane, Lincoln resident
Stan Nader, Lincoln resident
Jason Daggett, Lincoln resident
Byron Chapman, Lincoln resident
Darla Gutierrez, Lincoln resident

13. CONSENT

Mayor Pearl asked if any members of the City Council or staff would like to pull any items from the consent agenda with none pulled.

13.A Approval of Meeting Minutes of May 12, 2026, Regular City Council Meeting.

Seeing no public comment, Mayor Pearl called for a motion of approval. Councilmember Brown motioned to approve, motion was seconded by Councilmember Reedy. Passed by the following voice vote:

Ayes: Andreatta, Brown, Eklund, Pearl, Reedy
Noes: None
Absent: None
Abstain: None

14. PUBLIC HEARINGS

14.A Receive a Presentation and Hold the Public Hearing for the Annual Military Equipment Report and Renew Ordinance No. 1045B to comply with AB 481. Adopt **Resolution 2026-073** Authorizing Renewal of Ordinance 1045B

Police Captain, Zach Eaton presented to Council. Mayor Pearl opened the public hearing.

The following provided public comment:

Byron Chapman, Lincoln resident

Staff responded to comments from Council. Seeing no further public comment, Mayor Pearl called for a motion of approval for the item. Councilmember Andreatta motioned to approve, motion was seconded by Councilmember Eklund. Passed by the following voice vote:

Ayes: Andreatta, Brown, Eklund, Pearl, Reedy
Noes: None
Absent: None
Abstain: None

14.B Adopt **Resolution 2026-074** Approving the Proposed User and Regulatory Fee Schedule Effective July 1, 2026.

Assistant City Manager Nita Wracker noted that the effective date in the title was incorrect and should be changed to August 1, 2026. She then introduced ClearSource Consultant Terry Madsen, who made the presentation to the Council. Mayor Pearl opened the public hearing.

The following provided public comment:

Jeff Short, with BIA
Stan Nader, Lincoln resident
Fran Neves, Lincoln resident (via Zoom)

Tony Frayji, Consultant (via Zoom)

Staff responded to comments from Council. Seeing no further public comment, Mayor Pearl called for a motion of approval for the item. Councilmember Reedy motioned to approve, motion was seconded by Councilmember Andreatta. Passed by the following voice vote:

Ayes: Andreatta, Brown, Eklund, Pearl, Reedy
Noes: None
Absent: None
Abstain: None

14.C Conduct a Public Hearing and Adopt **Resolution 2026-075** Determining the Starbucks Circle K Project as Exempt from CEQA and Adopt **Resolution 2026-076** Approving the Tentative Parcel Map.

Staff recommended that the City Council conduct a public hearing, consider the information contained in the staff report, Planning Commission action, testimony of the public, and take the following actions:

1) Adopt a Resolution determining the project as exempt from the California Environmental Quality Act (CEQA) pursuant to Section 15332 – Infill Development Projects (Attachment 1 and Exhibit);

2) Adopt a Resolution approving the Joiner Parkway and First Street Commercial Tentative Parcel Map. The map proposes subdividing the 2-acre parcel into a total of two commercial parcels (Attachment 2 and Exhibits).

Associate Planner, Tom Cruickshank presented to Council. Mayor Pearl opened the public hearing.

The following provided public comment:

Darla Gutierrez, Lincoln resident

Staff responded to comments from Council. Seeing no further public comment, Mayor Pearl called for a motion of approval for the item. Councilmember Andreatta motioned to approve, motion was seconded by Councilmember Brown. Passed by the following voice vote:

Ayes: Andreatta, Brown, Eklund, Pearl, Reedy
Noes: None
Absent: None
Abstain: None

DRAFT

14.D Conduct a Public Hearing and Adopt **Resolution 2026-077** Approving Changes to the Public Facilities Element Fee Schedule.

City Engineer, Vin Cay presented to Council. Mayor Pearl opened the public hearing.

Seeing no public comment, Mayor Pearl called for a motion of approval for the item. Councilmember Reedy motioned to approve, motion was seconded by Councilmember Eklund. Passed by the following voice vote:

Ayes: Andreatta, Brown, Eklund, Pearl, Reedy
Noes: None
Absent: None
Abstain: None

14.E Conduct Public Hearing and Adopt Resolutions Approving the 2025 Urban Water Management Plan (UWMP) and 2025 Water Shortage Contingency Plan (WSCP) and Authorizing Submission to the California Department of Water Resources, the California State Library, and Applicable Cities and Counties.

Environmental Services Manager, Chris Nelson presented to Council. Mayor Pearl opened the public hearing.

The following provided public comment:

Stan Nader, Lincoln resident
Byron Chapman, Lincoln resident
1) Adopt **Resolution 2026-078** approving the City of Lincoln 2025 Urban Water Management Plan;

2) Adopt **Resolution 2026-079** approving the City of Lincoln 2025 Water Shortage Contingency Plan; and

3) Direct that the adopted 2025 Urban Water Management Plan and 2025 Water Shortage Contingency Plan be submitted to the California Department of Water Resources, the California State Library, and applicable cities and counties.

Staff responded to comments from Council. Seeing no further public comment, Mayor Pearl called for a motion of approval for item 1: Adopt **Resolution 2026-078** approving the City of Lincoln 2025 Urban Water Management Plan. Councilmember Reedy motioned to approve, motion was seconded by Councilmember Eklund. Passed by the following voice vote:

Ayes: Andreatta, Brown, Eklund, Pearl, Reedy
Noes: None
Absent: None
Abstain: None

Mayor Pearl called for a motion of approval for item 2: Adopt **Resolution 2026-079** approving the City of Lincoln 2025 Water Shortage Contingency Plan. Councilmember Brown motioned to approve, motion was seconded by Councilmember Reedy. Passed by the following voice vote:

Ayes: Andreatta, Brown, Eklund, Pearl, Reedy
Noes: None
Absent: None
Abstain: None

Mayor Pearl called for a motion of approval for item 3: Direct that the adopted 2025 Urban Water Management Plan and 2025 Water Shortage Contingency Plan be submitted to the California Department of Water Resources, the California State Library, and applicable cities and counties. Councilmember Reedy motioned to approve, motion was seconded by Councilmember Reedy. Passed by the following voice vote:

Ayes: Andreatta, Brown, Eklund, Pearl, Reedy
Noes: None
Absent: None
Abstain: None

15. GENERAL BUSINESS

15.A Adopt **Resolution 2026-080** Adopting the Broadband Master Plan.

Chief Innovation & Technology Officer Jennifer Brown introduced Michele Williams with Entrust Solutions Group, who presented the item to Council. Mayor Pearl opened public comment.

The following provided public comment:

Jason Daggett, Lincoln resident

Seeing no further public comment, Mayor Pearl called for a motion of approval. Councilmember Brown motioned to approve, motion was seconded by Councilmember Eklund. Passed by the following voice vote:

Ayes: Andreatta, Brown, Eklund, Pearl, Reedy
Noes: None
Absent: None
Abstain: None

15.B Wall of Recognition Concept Discussion.

City Manager Sean Scully provided a brief overview of the item and requested that it be continued to a future meeting. Mayor Pearl opened public comment.

Seeing no public comment, Mayor Pearl called for a motion to continue the item. Councilmember Brown motioned to approve, motion was seconded by Councilmember Reedy. Passed by the following voice vote:

Ayes:	Andreatta, Brown, Eklund, Pearl, Reedy
Noes:	None
Absent:	None
Abstain:	None

16. CITY MANAGER REPORTS

City Manager Sean Scully provided updates on the Oak Tree Lane construction project, June business items, and the sales tax measure. He also noted upcoming presentations he would be giving at the Lincoln Area Chamber of Commerce breakfast on May 27 and at Rotary International on May 28.

17. COUNCIL INITIATED BUSINESS

Councilmember Andreatta raised questions and provided comments regarding e-bike enforcement. Police Captain Eaton responded to the questions and concerns raised. City Manager Sean Scully noted that the Chief of Police from the City of Rocklin Police Department may attend an upcoming Council meeting to provide a presentation on e-bike-related issues. Councilmember Brown and Mayor Pro Tem Eklund also provided comments regarding the matter.

18. COMMITTEE REPORTS

Councilmember Brown mentioned the upcoming Placer County Transportation Planning Agency (PCTPA) meeting. Councilmember Reedy reported on a recently attended Economic Development Committee (EDC) meeting, and Western Placer Waste Management Authority (WPWMA). Mayor Pearl reported on a recently attended Airport Committee meeting, Pioneer Community Energy Board, and upcoming Placer County Air Pollution Control District (PCAPCD). Councilmember Andreatta reported on a recently attended Sacramento Area Council of Government (SACOG) meeting.

19. ADJOURNMENT

The meeting was adjourned at 9:21pm to the Regular City Council meeting on May 26, 2026, at 6:00pm in the Council Chambers, 600 6th Street, Lincoln.

Respectfully submitted by Blair Hutchison, Deputy City Clerk

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Blair Hutchison, Deputy City Clerk

DRAFT

STAFF REPORT

Item Number 13.B

SUBJECT: Adopt a Resolution Approving the Public Risk Innovation, Solutions, and Management (PRISM) Joint Powers Agreement and Pollution Liability Insurance Program Memorandum of Understanding. (Veronica Rodriguez)

SUBMITTED BY: Veronica Rodriguez

DEPARTMENT: Human Resources

DATE: June 9, 2026

STAFF RECOMMENDATION:

Adopt a Resolution approving and authorizing the City Manager to execute:

1. The Joint Powers Agreement Creating Public Risk Innovation, Solutions, and Management (PRISM); and
2. The Pollution Liability Insurance Program Memorandum of Understanding (MOU).

BACKGROUND/INTRODUCTION:

The City of Lincoln participates in insurance coverage programs offered through Public Risk Innovation, Solutions, and Management (PRISM), formerly known as the CSAC Excess Insurance Authority. PRISM is a joint powers authority formed pursuant to California Government Code section 6500 et seq. for the purpose of jointly developing and funding insurance and risk management programs for California public agencies.

On February 17, 2026, PRISM notified participating agencies that its Executive Committee approved structural changes to the manner in which PRISM programs are categorized and administered. As part of these changes, all participating entities in PRISM programs, including Pollution Liability coverage participants, are now required to execute both:

- the PRISM Joint Powers Agreement (if not already executed); and
- a program-specific Memorandum of Understanding for each program in which the agency participates.

PRISM advised that execution of these documents is mandatory in order to renew coverage for Fiscal Year 2026/27 and that agencies failing to execute the required documents by June 30, 2026, may not have their coverage renewed.

The attached Joint Powers Agreement establishes the governance structure, powers, and

operational framework of PRISM as a joint powers authority. The agreement authorizes participating public agencies to jointly fund and obtain insurance coverage, including excess insurance, pooled risk financing, reinsurance, and related risk management services.

The Pollution Liability Insurance Program MOU establishes the specific terms governing participation in PRISM's Pollution Liability Insurance Program. The MOU outlines the purpose of the program, governance and oversight authority, participation requirements, premium allocation methodology, claims reporting obligations, and withdrawal provisions.

FINDINGS/ANALYSIS:

Approval of the Joint Powers Agreement and Pollution Liability Insurance Program MOU will allow the City to continue participation in PRISM's Pollution Liability Insurance Program and maintain coverage for pollution-related liability exposures.

The Pollution Liability Insurance Program provides group-purchased insurance coverage for bodily injury, property damage, and cleanup costs arising from pollution conditions at covered locations or resulting from certain operations.

Execution of these documents does not create a new insurance program or substantially alter the City's existing participation in PRISM coverage programs. Rather, the documents formalize participation requirements and governance provisions adopted by PRISM as part of its updated organizational structure.

Staff has reviewed the Joint Powers Agreement and Program MOU and recommends approval in order to ensure continuity of the City's insurance coverage through PRISM.

FISCAL IMPACT:

There is no immediate fiscal impact associated with approval of the Joint Powers Agreement and Pollution Liability Insurance Program MOU beyond the City's existing annual insurance premium obligations associated with participation in the PRISM Pollution Liability Insurance Program.

ATTACHMENTS:
JPA Agreement.pdf

MOU_Pollution_020526.pdf

Reso_PRISM_JPA__MOU (1).docx

Adopted: October 5, 1979
Amended: May 12, 1980
Amended: January 23, 1987
Amended: October 7, 1988
Amended: March 1993
Amended: November 18, 1996
Amended: October 4, 2005
Amended: February 28, 2006
Amended: June 30, 2020

JOINT POWERS AGREEMENT
PUBLIC RISK INNOVATION, SOLUTIONS, AND MANAGEMENT

This Agreement is executed in the State of California by and among those counties and public entities organized and existing under the Constitution of the State of California, which are parties signatory to this Agreement. Public Risk Innovation, Solutions, and Management (referred to herein as PRISM), formerly known as CSAC Excess Insurance Authority, was formed under the sponsorship of CSAC. California counties, hereinafter called member counties, and public entities, hereinafter called member public entities, (collectively "members") shall be listed in Appendix A, which shall be attached hereto and made a part hereof.

RECITALS

WHEREAS, Article 1, Chapter 5, Division 7, Title 1 of the California Government Code (Section 6500 et seq.) permits two or more public agencies by agreement to exercise jointly powers common to the contracting parties; and

WHEREAS, Article 16, Section 6 of the California Constitution provides that insurance pooling arrangements under joint exercise of power agreements shall not be considered the giving or lending of credit as prohibited therein; and

WHEREAS, California Government Code Section 990.4 provides that a local public entity may self-insure, purchase insurance through an authorized carrier, or purchase insurance through a surplus line broker, or any combination of these; and

WHEREAS, pursuant to California Government Code Section 990.6, the cost of insurance provided by a local public entity is a proper charge against the local public entity; and

WHEREAS, California Government Code Section 990.8 provides that two or more local entities may, by a joint powers agreement, provide insurance for any purpose by any one or more of the methods specified in Government Code Section 990.4 and such pooling of self-insured claims or losses is not considered insurance nor subject to regulation under the Insurance Code; and

WHEREAS, the counties and public entities executing this Agreement desire to join together for the purpose of jointly funding and/or establishing excess and other insurance programs as determined;

NOW THEREFORE, the parties agree as follows:

ARTICLE 1
DEFINITIONS

"CSAC" shall mean the County Supervisors Association of California, dba California State Association of Counties.

"Board of Directors" or **"Board"** shall mean the governing body of PRISM.

"Claim" shall mean a claim made against a member arising out of an occurrence, which is covered by an excess or primary insurance program of PRISM in which the member is a participant.

"Executive Committee" shall mean the Executive Committee of the Board of Directors of PRISM.

"Fiscal year" shall mean that period of twelve months which is established by the Board of Directors as the fiscal year of PRISM.

"Government Code" shall mean the California Government Code.

"Insurance program" or **"program"** shall mean a program which has been designated as a major program of PRISM under which participating members are protected against designated losses, either through joint purchase of primary or excess insurance, pooling of self-insured claims or losses, purchased insurance or any other combination as determined by the Board of Directors. The Board of Directors, the Executive Committee, or a program's governing committee may determine applicable criteria for determining eligibility in any insurance program, as well as establishing program policies and procedures.

"Joint powers law" shall mean Article 1, Chapter 5, Division 7, Title 1 (commencing with Section 6500) of the Government Code.

"Loss" shall mean a liability or potential liability of a member, including litigation expenses, attorneys' fees and other costs, which is covered by an insurance program of PRISM in which the member is a participant.

"Member county" shall mean any county in the State of California which has executed this Agreement and become a member of PRISM. "Member County" shall also include those entities or other bodies set forth in Article 3 (c).

"Member Public Entity" shall mean any California public entity, which is not a California county, which has executed this Agreement, and become a member of PRISM, "Member Public Entity" shall also include those entities or other bodies set forth in Article 3(c).

"Miscellaneous Program" is an insurance program of PRISM that does not involve pooling of self-insured claims or losses and may be made available to members as well as non-member public entities that are not a party to this Agreement.

"Occurrence" shall mean an event which is more fully defined in the memorandums of coverage and/or policies of an insurance program in which the participating county or participating public entity is a member.

"Participating county" shall mean any member county which has entered into a program offered by PRISM pursuant to Article 14 of this Agreement and has not withdrawn or been canceled therefrom pursuant to Articles 20 or 21.

"**Participating public entity**" shall mean any member public entity which has entered into a program offered by PRISM pursuant to Article 14 of this Agreement and has not withdrawn or been canceled therefrom pursuant to Articles 20 or 21.

"Self-insured retention" shall mean that portion of a loss resulting from an occurrence experienced by a member, which is retained as a liability or potential liability of the member and is not subject to payment by PRISM.

"Reinsurance" shall mean insurance purchased by PRISM as part of an insurance program to cover that portion of any loss, which exceeds the joint funding capacity of that program.

ARTICLE 2
PURPOSES

This Agreement is entered into by the member counties and member public entities in order to jointly develop and fund insurance programs as determined. Such programs may include, but are not limited to, the creation of joint insurance funds, including primary and excess insurance funds, the pooling of self-insured claims and losses, purchased insurance, including reinsurance, and the provision of necessary administrative services. Such administrative services may include, but shall not be limited to, risk management consulting, loss prevention and control, centralized loss reporting, actuarial consulting, claims adjusting, and legal defense services.

ARTICLE 3
PARTIES TO AGREEMENT

(a) There shall be two classes of membership of the parties pursuant to this Agreement consisting of one class designated as Member Counties and another class designated as Member Public Entities.

(b) Each member county and member public entity, as a party to this Agreement, certifies that it intends to and does contract with all other members as parties to this Agreement and, with such other members as may later be added as parties to this Agreement pursuant to Article 19 as to all programs of which it is a participating member. Each member also certifies that the removal of any party from this Agreement, pursuant to Articles 20 or 21, shall not affect this Agreement or the member's obligations hereunder.

(c) A member for purposes of providing insurance coverage under any program of PRISM, may contract on behalf of, and shall be deemed to include:

Any public entity as defined in Government Code § 811.2 which the member requests to be added and from the time that such request is approved by the Executive Committee of PRISM.

Any nonprofit entity, including a nonprofit public benefit corporation formed pursuant to Corporations Code §§ 5111, 5120 and, 5065, which the member requests to be added and from the time that such request is approved by the Executive Committee.

(d) Any public entity or nonprofit so added shall be subject to and included under the member's SIR or deductible, and when so added, may be subject to such other terms and conditions as determined by the Executive Committee.

(e) Such public entity or nonprofit shall not be considered a separate party to this Agreement. Any public entity or nonprofit so added, shall not affect the member's representation on the Board of Directors and shall be considered part of and represented by the member for all purposes under this Agreement.

(f) The Executive Committee shall establish guidelines for approval of any public entity or nonprofit so added in accordance with Article 3(c) and (d).

(g) Should any conflict arise between the provisions of this Article and any applicable Memorandum of Coverage or other document evidencing coverage, such Memorandum of Coverage or other document evidencing coverage shall prevail.

ARTICLE 4
TERM

This Agreement shall continue in effect until terminated as provided herein.

ARTICLE 5
CREATION OF PRISM

Pursuant to the joint powers law, there is hereby created a public entity separate and apart from the parties hereto, to be known as Public Risk Innovation, Solutions, and Management ("PRISM"), with such powers as are hereinafter set forth.

ARTICLE 6
POWERS OF PRISM

PRISM shall have all of the powers common to General Law counties in California, such as Alpine County and all additional powers set forth in the joint powers law, and is hereby authorized to do all acts necessary for the exercise of said powers. Such powers include, but are not limited to, the following:

(a) To make and enter into contracts.

(b) To incur debts, liabilities, and obligations.

(c) To acquire, hold, or dispose of property, contributions and donations of property, funds, services, and other forms of assistance from persons, firms, corporations, and government entities.

(d) To sue and be sued in its own name, and to settle any claim against it.

(e) To receive and use contributions and advances from members as provided in Government Code Section 6504, including contributions or advances of personnel, equipment, or property.

(f) To invest any money in its treasury that is not required for its immediate necessities, pursuant to Government Code Section 6509.5.

(g) To allow non-member public entities and non-member counties to participate in Miscellaneous Programs and for risk management services to be provided to non-member counties and non-member public entities including out-of-state participants in a PRISM program.

(h) To carry out all provisions of this Agreement.

Said powers shall be exercised pursuant to the terms hereof and in the manner provided by law.

ARTICLE 7
BOARD OF DIRECTORS

PRISM shall be governed by the Board of Directors, which shall be composed as follows:

(a) One director from each member county, appointed by the member county board of supervisors and serving at the pleasure of that body. Each member county board of supervisors shall also appoint an alternate director who shall have the authority to attend, participate in and vote at any meeting of the Board of Directors when the director is absent. A director or alternate director shall be a county supervisor, other county official, or staff person of the member county, and upon termination of office or employment with the county, shall automatically terminate membership or alternate membership on the Board of Directors.

(b) Ten directors consisting of seven directors and three alternate directors chosen in the manner specified in the Bylaws from those participating as public entity members. A director or alternate public entity director shall be an official, or staff person of the public

entity member, and upon termination of office or employment with the public entity, shall automatically terminate membership or alternate membership on the Board of Directors.

(c) Member county directors shall consist of a minimum of 80% of the eligible voting members on the Board of Directors. The public entity member directors shall be reduced accordingly to ensure at least 80% of the Board of Directors consists of county director members (By way of example, if the number of county members is reduced from the current 54 by member withdrawals to a level of 28, then county members would be at the 80% level, 28/35. If the county members go to 27, then the public entity members would lose one seat and would only have 6 votes).

Any vacancy in a county director or alternate director position shall be filled by the appointing county's board of supervisors, subject to the Provisions of this Article. Any vacancy in a public entity director position shall be filled by vote of the public entity members.

A majority of the membership of the Board of Directors shall constitute a quorum for the transaction of business. Each member of the Board of Directors shall have one vote. Except as otherwise provided in this Agreement or any other duly executed agreement of the members, all actions of the Board of Directors shall require the affirmative vote of a majority of the members; provided, that any action which is restricted in effect to one of PRISM's insurance programs, shall require the affirmative vote of a majority of those Board of Directors members who represent counties and public entities participating in that program. For purposes of an insurance program vote, to the extent there are public entity members participating in a program, the public entity Board of Directors members as a whole shall have a minimum of one vote. The public entity Board of Directors members may in no event cast more votes than would constitute 20% of the number of total county members in that program (subject to the one vote minimum). Should the number of public entity Board of Directors votes authorized herein be less than the number of public entity Board of Directors members at a duly noticed meeting, the public entity Board of Directors members shall decide among themselves, which Board of Directors member shall vote. Should they be unable to decide, the President of PRISM shall determine which director(s) shall vote.

ARTICLE 8
POWERS OF THE BOARD OF DIRECTORS

The Board of Directors shall have the following powers and functions:

(a) The Board of Directors shall exercise all powers and conduct all business of PRISM, either directly or by delegation to other bodies or persons unless otherwise prohibited by this Agreement, or any other duly executed agreement of the members or by law.

(b) The Board of Directors may adopt such resolutions as deemed necessary in the exercise of those powers and duties set forth herein.

(c) The Board of Directors shall form an Executive Committee, as provided in Article 11. The Board of Directors may delegate to the Executive Committee and the Executive Committee may discharge any powers or duties of the Board of Directors except adoption of PRISM's annual budget. The powers and duties so delegated shall be specified in resolutions adopted by the Board.

(d) The Board of Directors may form, as provided in Article 12, such other committees as it deems appropriate to conduct the business of PRISM. The membership of any such other committee may consist in whole or in part of persons who are not members of the Board of Directors.

(e) The Board of Directors shall elect the officers of PRISM and shall appoint or employ necessary staff in accordance with Article 13.

(f) The Board of Directors shall cause to be prepared, and shall review, modify as necessary, and adopt the annual operating budget of PRISM. Adoption of the budget may not be delegated.

(g) The Board of Directors shall develop, or cause to be developed, and shall review, modify as necessary, and adopt each insurance program of PRISM, including all provisions for reinsurance and administrative services necessary to carry out such program.

(h) The Board of Directors, directly or through the Executive Committee, shall provide for necessary services to PRISM and to members, by contract or otherwise, which may include, but shall not be limited to, risk management consulting, loss prevention and control, centralized loss reporting, actuarial consulting, claims adjusting, and legal services.

(i) The Board of Directors shall provide general supervision and policy direction to the Chief Executive Officer.

(j) The Board of Directors shall receive and act upon reports of the committees and the Chief Executive Officer.

(k) The Board of Directors shall act upon each claim involving liability of PRISM, directly or by delegation of authority to the Executive Committee or other committee, body or person, provided, that the Board of Directors shall establish monetary limits upon any delegation of claims settlement authority, beyond which a proposed settlement must be referred to the Board of Directors for approval.

(l) The Board of Directors may require that PRISM review, audit, report upon, and make recommendations with regard to the safety or claims administration functions of any member, insofar as those functions affect the liability or potential liability of PRISM. The Board of Directors may forward any or all such recommendations to the member with a request for compliance and a statement of potential consequences for noncompliance.

(m) The Board of Directors shall receive, review and act upon periodic reports and audits of the funds of PRISM, as required under Articles 15 and 16 of this Agreement.

(n) The Board of Directors may, upon consultation with a casualty actuary, declare that any funds established for any program has a surplus of funds and determine a formula to return such surplus to the participating counties and participating public entities, which have contributed, to such fund.

(o) The Board of Directors shall have such other powers and duties as are reasonably necessary to carry out the purposes of PRISM.

ARTICLE 9
MEETINGS OF THE BOARD OF DIRECTORS

(a) The Board of Directors shall hold at least one regular meeting each year and shall provide for such other regular meetings and for such special meetings as it deems necessary.

(b) The Chief Executive Officer of PRISM shall provide for the keeping of minutes of regular and special meetings of the Board of Directors, and shall provide a copy of the minutes to each member of the Board of Directors at the next scheduled meeting.

(c) All meetings of the Board of Directors, the Executive Committee and such committees as established by the Board of Directors pursuant to Article 12 herein, shall be called,

noticed, held and conducted in accordance with the provisions of Government Code Section 54950 et seq.

ARTICLE 10
OFFICERS

The Board of Directors shall elect from its membership a President and Vice President of the Board, to serve for one-year terms.

The President, or in his or her absence, the Vice President, shall preside at and conduct all meetings of the Board of Directors and shall chair the Executive Committee.

ARTICLE 11
EXECUTIVE COMMITTEE

The Board of Directors shall establish an Executive Committee of the Board of Directors, which shall consist of eleven members: the President and Vice President of the Board of Directors, and nine members elected by the Board of Directors from its membership.

The terms of office of the nine non-officer members shall be as provided in the Bylaws of PRISM.

The Executive Committee shall conduct the business of PRISM between meetings of the Board of Directors, exercising all those powers as provided for in Article 8, or as otherwise delegated to it by the Board.

ARTICLE 12
COMMITTEES

The Board of Directors may establish committees, as it deems appropriate to conduct the business of PRISM. Members of the committees shall be appointed by the Board of Directors, to serve two year terms, subject to reappointment by the Board of Directors. The members of each committee shall annually select one of their members to chair the Committee.

Each committee shall be composed of at least five members and shall have those duties as determined by the Board of Directors, or as otherwise set forth in the Bylaws.

Each committee shall meet on the call of its chair, and shall report to the Executive Committee and the Board of Directors as directed by the Board of Directors.

ARTICLE 13
STAFF

(a) **Principal Staff.** The **Chief Executive Officer** shall be appointed by and serve at the pleasure of the Board of Directors. The Chief Executive Officer shall serve as the Board Secretary and administer the business and activities of PRISM, subject to the general supervision and policy direction of the Board of Directors and Executive Committee; shall be responsible for all minutes, notices and records of PRISM and shall perform such other duties as are assigned by the Board and Executive Committee.

(b) **Treasurer and Auditor.** Pursuant to Government Code Section 6505.6, the Chief Financial Officer shall serve as the Treasurer/Auditor. The duties of the Treasurer are set forth in Article 16 of this Agreement. The Chief Financial Officer shall draw warrants to pay demands against PRISM. The Chief Financial Officer shall comply with the provisions of Government Code Section 6505.5 (a-d) and shall be appointed by and serve at the pleasure of the Chief Executive Officer.

(c) **Other Staff.** The Board of Directors, Executive Committee or Chief Executive Officer shall provide for the appointment of such other staff as may be necessary for the administration of PRISM.

ARTICLE 14
DEVELOPMENT, FUNDING AND IMPLEMENTATION
OF INSURANCE PROGRAMS

(a) **Program Coverage.** Insurance programs of PRISM may provide coverage, including excess insurance coverage for:

(1) Workers' compensation;

(2) Comprehensive liability, including but not limited to general, personal injury, contractual, public officials errors and omissions, and incidental malpractice liability;

(3) Comprehensive automobile liability;

(4) Hospital malpractice liability;

(5) Property and related programs;

and may provide any other coverages authorized by the Board of Directors. The Board of Directors shall determine, for each such program, a minimum number of participants required for program implementation and may develop specific program coverages requiring detailed agreements for implementation of the above programs.

(b) **Program and PRISM Funding.** The members developing or participating in an insurance program shall fund all costs of that program, including administrative costs, as hereinafter provided. Costs of staffing and supporting PRISM, hereinafter called PRISM general expenses, shall be equitably allocated among the various programs by the Board of Directors, and shall be funded by the members developing or participating in such programs in accordance with such allocations, as hereinafter provided. In addition, the Board of Directors may, in its discretion, allocate a share of such PRISM general expense to those members, which are not developing or participating in any program, and require those counties and public entities to fund such share through a prescribed charge.

(1) **Annual Premium.** Except as provided in (2) below, all post-development costs of an insurance program shall be funded by annual premiums charged to the members participating in the program each policy year, and by interest earnings on the funds so accumulated. Such premiums shall be determined by the Board of Directors or the program's governing committee upon the basis of a cost allocation plan and rating formula developed by PRISM with the assistance of a casualty actuary, risk management consultant, or other qualified person. The premium for each participating member shall include that participant's share of expected program losses including a margin for contingencies as determined by the Board of Directors, program reinsurance costs, and program administrative costs for the year, plus that participant's share of PRISM general expense allocated to the program by the Board of Directors.

(2) **Premium Surcharge**

(i) If PRISM experiences an unusually large number of losses under a program during a policy year, such that notwithstanding reinsurance coverage for large individual losses, the joint insurance funds for the program may be exhausted before the next annual premiums are due, the Board of Directors or the program's governing committee may, upon consultation with a casualty actuary, impose premium surcharges on all participating members; or

(ii) If it is determined by the Board of Directors or the program's governing committee, upon consultation with a casualty actuary, that the joint insurance funds for a program are insufficient to pay losses, fund known estimated losses, and fund estimated losses, which have been incurred but not reported, the Board of Directors or the program's governing committee may impose a surcharge on all participating members.

(iii) Premium surcharges imposed pursuant to (i) and/or (ii) above shall be in an amount which will assure adequate funds for the program to be actuarially sound; provided that the surcharge to any participating member shall not exceed an amount equal to three (3) times the member's annual premium for that year, unless otherwise determined by the Board of Directors or the program's governing committee.

Provided, however, that no premium surcharge in excess of three times the member's annual premium for that year may be assessed unless, ninety days prior to the Board of Directors taking action to determine the amount of the surcharge, PRISM notifies the governing body of each participating member in writing of its recommendations regarding its intent to assess a premium surcharge and the amount recommended to be assessed each member. PRISM shall, concurrently with the written notification, provide each participating member with a copy of the actuarial study upon which the recommended premium surcharge is based.

(iv) A member which is no longer a participating member at the time the premium surcharge is assessed, but which was a participating member during the policy year(s) for which the premium surcharge was assessed, shall pay such premium surcharges as it would have otherwise been assessed in accordance with the provisions of (i), (ii), and (iii) above.

(c) **Program Implementation and Effective Date.** Upon establishment of an insurance program by the Board of Directors, PRISM shall determine the manner of program implementation and shall give written notice to all members of such program, which shall include, but not be limited to: program participation levels, coverages and terms of coverage of the program, estimates of first year premium charges, effective date of the program (or estimated effective date) and such other program provisions as deemed appropriate.

(d) **Late Entry Into Program.** A member which does not elect to enter an insurance program upon its implementation, pursuant to (c) above, or a county or public entity which becomes a party to this Agreement following implementation of the program, may petition the Board of Directors for late entry into the program. Such request may be granted upon a majority vote of the Board of Directors members, plus a majority vote of those board members who represent participants in the program. Alternatively, a county or public entity may petition the Executive Committee for late entry into the program, or a program committee, when authorized by an MOU governing that specific program, may approve late entry into that program. Such request may be granted upon a majority vote of the Executive Committee or program committee.

(e) **Reentry Into A Program.** Except as otherwise provided in a Program Memorandum of Understanding, any county or public entity that is a member of an insurance program of PRISM who withdraws or is cancelled from an insurance program under Articles 21 and 22, may not reenter such insurance program for a period of three years from the effective date of withdrawal or cancellation.

ARTICLE 15
ACCOUNTS AND RECORDS

(a) **Annual Budget.** PRISM shall annually adopt an operating budget pursuant to Article 8 of this Agreement, which shall include a separate budget for each insurance program under development or adopted and implemented by PRISM.

(b) **Funds and Accounts.** The Auditor of PRISM shall establish and maintain such funds and accounts as may be required by good accounting practices and by the Board of Directors. Separate accounts shall be established and maintained for each insurance program under development or adopted and implemented by PRISM. Books and records of PRISM in the hands of the Auditor shall be open to inspection at all reasonable times by authorized representatives of members.

PRISM shall adhere to the standard of strict accountability for funds set forth in Government Code Section 6505.

(c) **Auditor's Report.** The Auditor, within one hundred and eighty (180) days after the close of each fiscal year, shall give a complete written report of all financial activities for such fiscal year to the Board and to each member.

(d) **Annual Audit.** Pursuant to Government Code Section 6505, PRISM shall either make or contract with a certified public accountant to make an annual fiscal year audit of all accounts and records of PRISM, conforming in all respects with the requirements of that section. A report of the audit shall be filed as a public record with each of the members and also with the county auditor of the county where the home office of PRISM is located and shall be sent to any public agency or person in California that submits a written request to PRISM. The report shall be filed within six months of the end of the fiscal year or years under examination. Costs of the audit shall be considered a general expense of PRISM.

ARTICLE 16
RESPONSIBILITIES FOR FUNDS AND PROPERTY

(a) The Treasurer shall have the custody of and disburse PRISM's funds. He or she may delegate disbursing authority to such persons as may be authorized by the Board of Directors to perform that function, subject to the requirements of (b) below.

(b) Pursuant to Government Code Section 6505.6, the Treasurer shall:

(1) Receive and acknowledge receipt for all funds of PRISM and place them in the treasury of the Treasurer to the credit of PRISM.

(2) Be responsible upon his or her official bond for the safekeeping and disbursements of all PRISM funds so held by him or her.

(3) Pay any sums due from PRISM, as approved for payment by the Board of Directors or by any body or person to whom the Board of Directors has delegated approval authority, making such payments from PRISM funds upon warrants drawn by the Auditor.

(c) Pursuant to Government Code Section 6505.1, the Chief Executive Officer, the Treasurer, and such other persons as the Board of Directors may designate shall have charge of, handle, and have access to the property of PRISM.

(d) PRISM shall secure and pay for a fidelity bond or bonds, in an amount or amounts and in the form specified by the Board of Directors, covering all officers and staff of PRISM, and all officers and staff who are authorized to have charge of, handle, and have access to property of PRISM.

ARTICLE 17
RESPONSIBILITIES OF MEMBERS

Members shall have the following responsibilities under this Agreement.

(a) The board of supervisors of each member county shall appoint a representative and one alternate representative to the Board of Directors, pursuant to Article 7.

(b) Each member shall appoint an officer or employee of the member to be responsible for the risk management function for that member and to serve as a liaison between the member and PRISM for all matters relating to risk management.

(c) Each member shall maintain an active risk control program, and shall consider and act upon all recommendations of PRISM concerning the reduction of unsafe practices.

(d) Each member shall maintain its own claims and loss records in each category of liability covered by an insurance program of PRISM in which the member is a participant, and shall provide copies of such records to PRISM as directed by the Board of Directors or Executive Committee, or to such other committee as directed by the Board of Directors or Executive Committee.

(e) Each member shall pay premiums and premium surcharges due to PRISM as required under Article 14. Penalties for late payment of such premiums and/or premium surcharges shall be as determined and assessed by the Board of Directors. After withdrawal, cancellation, or termination action under Articles 20, 21, or 23, each member shall pay promptly to PRISM any additional premiums due, as determined and assessed by the Board of Directors under Articles 22 or 23. Any costs incurred by PRISM associated with the collection of such premiums or other charges, shall be recoverable by PRISM.

(f) Each member shall provide PRISM such other information or assistance as may be necessary for PRISM to develop and implement insurance programs under this Agreement.

(g) Each member shall cooperate with and assist PRISM, and any insurer of PRISM, in all matters relating to this Agreement, and shall comply with all Bylaws, and other rules by the Board of Directors.

(h) Each member shall have such other responsibilities as are provided elsewhere in this Agreement, and as are established by the Board of Directors in order to carry out the purposes of this Agreement.

ARTICLE 18
ADMINISTRATION OF CLAIMS

(a) Subject to subparagraph (e), each member shall be responsible for the investigation, settlement or defense, and appeal of any claim made, suit brought, or proceeding instituted against the member arising out of a loss.

(b) PRISM may develop standards for the administration of claims for each insurance program of PRISM so as to permit oversight of the administration of claims by the members.

(c) Each participating member shall give PRISM timely written notice of claims in accordance with the provisions of the Bylaws and the applicable program Memorandum of Coverage.

(d) A member shall not enter into any settlement involving liability of PRISM without the advance written consent of PRISM.

(e) PRISM, at its own election and expense, shall have the right to participate with a member in the settlement, defense, or appeal of any claim, suit or proceeding, which, in the judgment of PRISM, may involve liability of PRISM.

ARTICLE 19
NEW MEMBERS

Any California public entity may become a party to this Agreement and participate in any insurance program in which it is not presently participating upon approval of the Board of Directors, by a majority vote of the members, or by majority vote of the Executive Committee.

ARTICLE 20
WITHDRAWAL

(a) A member may withdraw as a party to this Agreement upon thirty (30) days advance written notice to PRISM if it has never become a participant in any insurance program pursuant to Article 14, or if it has previously withdrawn from all insurance programs in which it was a participant.

(b) After becoming a participant in an insurance program, a member may withdraw from that program only at the end of a policy year for the program, and only if it gives PRISM at least sixty (60) days advance written notice of such action.

ARTICLE 21
CANCELLATION

(a) Notwithstanding the provisions of Article 20, the Board of Directors may:

(1) Cancel any member from this Agreement and membership in PRISM, on a majority vote of the Board of Directors members. Such action shall have the effect of canceling the member's participation in all insurance programs of PRISM as of the date that all membership is canceled.

(2) Cancel any member's participation in an insurance program of PRISM, without canceling the member's membership in PRISM or participation in other programs, on a vote of two-thirds of the Board of Directors members present and voting who represent participants in the program.

The Board of Directors shall give sixty (60) days advance written notice of the effective date of any cancellation under the foregoing provisions. Upon such effective date, the member shall be treated the same as if it had voluntarily withdrawn from this Agreement, or from the insurance program, as the case may be.

(b) Except as otherwise provided in a program Memorandum of Understanding, a member that does not enter one or more of the insurance programs developed and implemented by PRISM within the member's first year as a member of PRISM shall be considered to have withdrawn as a party to this Agreement at the end of such period, and its membership in PRISM shall be automatically canceled as of that time, without action of the Board of Directors.

(c) A member which withdraws from all insurance programs of PRISM in which it was a participant and does not enter any program for a period of six (6) months thereafter shall be considered to have withdrawn as a party to the Agreement at the end of such period, and its membership in PRISM shall be automatically canceled as of that time, without action of the Board of Directors.

ARTICLE 22
EFFECT OF WITHDRAWAL OR CANCELLATION

(a) If a member's participation in an insurance program of PRISM is canceled under Article 21, with or without cancellation of membership in PRISM, and such cancellation is effective before the end of the policy year for that program, PRISM shall promptly determine and return to that member the amount of any unearned premium payment from the member for the policy year, such amount to be computed on a pro-rata basis from the effective date of cancellation.

(b) Except as provided in (a) above or as otherwise provided in a program Memorandum of Understanding, a member which withdraws or is canceled from this Agreement and membership in PRISM, or from any program of PRISM, shall not be entitled to the return of any premium or other payment to PRISM, or of any property contributed to PRISM. However, in the event of termination of this Agreement, such member may share in the distribution of assets of PRISM to the extent provided in Article 23 provided; however, that any withdrawn or canceled member, which has been assessed a premium surcharge pursuant to Article 14 (b) (3) (ii) shall be entitled to return of said member's unused surcharge, plus interest accrued thereon, at such time as the Board of Directors declares that a surplus exists in any insurance fund for which a premium surcharge was assessed.

(c) Except as provided in (d) below, a member shall pay any premium charges, which the Board of Directors determines are due from the member for losses and costs incurred during the entire coverage year in which the member was a participant in such program regardless of the date of entry into such program. Such charges may include any deficiency in a premium previously paid by the member, as determined by audit under Article 14 (b) (2); any premium surcharge assessed to the member under Article 14 (b) (3); and any additional amount of premium, which the Board of Directors determines to be due from the member upon final disposition of all claims arising from losses under the program during the entire coverage year in which the member was a participant regardless of date of entry into such program. Any such premium charges shall be payable by the member in accordance with PRISM's invoice and payment policy.

(d) Those members that have withdrawn or been canceled pursuant to Articles 20 and 21 from any program of PRISM during a coverage year shall pay any premium charges which the Board of Directors determines are due from the members for losses and costs which were incurred during the member's participation in any program.

ARTICLE 23
TERMINATION AND DISTRIBUTION OF ASSETS

(a) A three-fourths vote of the total voting membership of PRISM, consisting of member counties, acting through their boards of supervisors, and the voting Board of Directors members from the member public entities, is required to terminate this Agreement; provided; however, that this Agreement and PRISM shall continue to exist after such election for the purpose of disposing of all claims, distributing all assets, and performing all other functions necessary to conclude the affairs of PRISM.

(b) Upon termination of this Agreement, all assets of PRISM in each insurance program shall be distributed among those members which participated in that program in proportion to their cash contributions, including premiums paid and property contributed (at market value when contributed). The Board of Directors shall determine such distribution within six (6) months after disposal of the last pending claim or other liability covered by the program.

(c) Following termination of this Agreement, any member which was a participant in an insurance program of PRISM shall pay any additional amount of premium, determined by the Board of Directors in accordance with a loss allocation formula, which may be

necessary to enable final disposition of all claims arising from losses under that program during the entire coverage year in which the member was a participant regardless of the date of entry into such program.

ARTICLE 24
LIABILITY OF BOARD OF DIRECTORS, OFFICERS, COMMITTEE MEMBERS AND LEGAL ADVISORS

The members of the Board of Directors, Officers, committee members and legal advisors to any Board of Directors or committees of PRISM shall use ordinary care and reasonable diligence in the exercise of their powers and in the performance of their duties pursuant to this Agreement. They shall not be liable for any mistake of judgment or any other action made, taken or omitted by them in good faith, nor for any action taken or omitted by any agent, employee or independent contractor selected with reasonable care, nor for loss incurred through investment of PRISM funds, or failure to invest.

No Director, Officer, committee member, or legal advisor to any Board of Directors or committee shall be responsible for any action taken or omitted by any other Director, Officer, committee member, or legal advisor to any committee. No Director, Officer, committee member or legal advisor to any committee shall be required to give a bond or other security to guarantee the faithful performance of their duties pursuant to this Agreement.

The funds of PRISM shall be used to defend, indemnify and hold harmless PRISM and any Director, Officer, committee member or legal advisor to any committee for their actions taken within the scope of the authority of PRISM. Nothing herein shall limit the right of PRISM to purchase insurance to provide such coverage, as is hereinabove set forth.

ARTICLE 25
BYLAWS

The Board of Directors may adopt Bylaws consistent with this Agreement, which shall provide for the administration and management of PRISM.

ARTICLE 26
NOTICES

PRISM shall address notices, billings and other communications to a member as directed by the member. Each member shall provide PRISM with the address to which communications are to be sent. Members shall address notices and other communications to PRISM to the Chief Executive Officer of PRISM, at the office address of PRISM as set forth in the Bylaws.

ARTICLE 27
AMENDMENT

A two-thirds vote of the total voting membership of PRISM, consisting of member counties, acting through their boards of supervisors, and the voting Board of Directors members from member public entities, is required to amend this Agreement. However, the Executive Committee is authorized to make non-substantive, clerical amendments to the Agreement and does not need to obtain approval from the Board of Directors to make such amendments.

ARTICLE 28
EFFECTIVE DATE OF AMENDMENTS

Any amendment of this Agreement shall become effective upon the date specified by the Board of Directors and upon approval of any Amended Agreement as required in Article 27. Approval of any amendment by the voting boards of supervisors and public entity board members must take place no later than 30 days from the effective date specified by the Board of Directors.

ARTICLE 29
PROHIBITION AGAINST ASSIGNMENT

No member may assign any right, claim or interest it may have under this Agreement, and no creditor, assignee or third party beneficiary of any member shall have any right, claim or title to any part, share, interest, fund, premium or asset of PRISM.

ARTICLE 30
AGREEMENT COMPLETE

This Agreement constitutes the full and complete Agreement of the parties.

ARTICLE 31
DISPUTE RESOLUTION

When a dispute arises between PRISM and a member, the following procedures are to be followed:

(a) Request for Reconsideration. The member will make a written request to PRISM for the appropriate Committee to reconsider their position, citing the arguments in favor of the member and any applicable case law that applies. The member can also, request a personal presentation to that Committee, if it so desires.

(b) Committee Appeal. The committee responsible for the program or having jurisdiction over the decision in question will review the matter and reconsider PRISM's position. This committee appeal process is an opportunity for both sides to discuss and substantiate their positions based upon legal arguments and the most complete information available. If the member requesting reconsideration is represented on the committee having jurisdiction, that committee member shall be deemed to have a conflict and shall be excluded from any vote.

(c) Executive Committee Appeal. If the member is not satisfied with the outcome of the committee appeal, the matter will be brought to the Executive Committee for reconsideration upon request of the member. If the member requesting reconsideration is represented on the Executive Committee, that Executive Committee member shall be deemed to have a conflict and shall be excluded from any vote.

(d) Arbitration. If the member is not satisfied with the outcome of the Executive Committee appeal, the next step in the appeal process is arbitration. The arbitration, whether binding or non-binding, is to be mutually agreed upon by the parties. The matter will be submitted to a mutually agreed arbitrator or panel of arbitrators for a determination. If Binding Arbitration is selected, then the decision of the arbitrator is final. Both sides agree to abide by the decision of the arbitrator. The cost of arbitration will be shared equally by the involved member and PRISM.

(e) Litigation. If, after following the dispute resolution procedure paragraphs a-d, either party is not satisfied with the outcome of the non-binding arbitration process, either party may consider litigation as a possible remedy to the dispute.

ARTICLE 32
FILING WITH SECRETARY OF STATE

The Chief Executive Officer of PRISM shall file a notice of this Agreement with the office of California Secretary of State within 30 days of its effective date, as required by Government Code Section 6503.5 and within 70 days of its effective date as required by Government Code Section 53051.

IN WITNESS WHEREOF, the undersigned party hereto has executed this Agreement on the date indicated below.

DATE:_____ MEMBER: _____
(Print Name of Member)

BY: _____
(Authorized signature of Member)

Seal:

APPENDIX A
JOINT POWERS AGREEMENT
PUBLIC RISK INNOVATION, SOLUTIONS, AND MANAGEMENT
(PRISM)

(as of January 20, 2026)

ACCEL
ALAMEDA COUNTY
ALAMEDA HEALTH SYSTEM
ALPINE COUNTY
AMADOR COUNTY
AMADOR TRANSIT
BAY AREA AIR QUALITY MGMT DISTRICT
BAHARMA (BAY AREA HOUSING AUTHORITY RISK MANAGEMENT AUTHORITY)
BERKELEY UNIFIED SCHOOL DISTRICT
BUTTE COUNTY
BUTTE SCHOOLS SELF-FUNDED PROGRAMS
CALAVERAS COUNTY
CALIFORNIA FAIR SERVICES AUTHORITY
CALIFORNIA INERGOVERNEMENTAL RISK AUTHORITY (CIRA)
CALIFORNIA MENTAL HEALTH SERVICES AUTHORITY (CALMHSA)
CALIFORNIA SCHOOLS RISK MANAGEMENT (CSRM)
CALIFORNIA STATE SENATE
CALIFORNIA STATE UNIVERSITY RISK MANAGEMENT AUTHORITY (CSURMA)
CAMPBELL UNION SCHOOL DISTRICT
CAPITOL AREA DEVELOPMENT AUTHORITY
CAPRI
CASITAS MUNICIPAL WATER DISTRICT
CENCAL HEALTH
CENTRAL CONTRA COSTA SANITARY DISTRICT
CENTRAL COUNTY FIRE DEPARTMENT
CENTRAL REGION SCHOOL INSURANCE GROUP (CRSIG)
CENTRAL SIERRA CHILD SUPPORT AGENCY
CITY OF ADELANTO
CITY OF ALAMEDA
CITY OF ALBANY
CITY OF AMERICAN CANYON
CITY OF ANAHEIM
CITY OF ATWATER
CITY OF BAKERSFIELD
CITY OF BALDWIN PARK
CITY OF BEAUMONT
CITY OF BELL
CITY OF BELL GARDENS
CITY OF BELMONT
CITY OF BERKELEY
CITY OF BRISBANE
CITY OF BUENA PARK
CITY OF BURLINGAME
CITY OF CALABASAS
CITY OF CALEXICO
CITY OF CAPITOLA
CITY OF CARMEL BY THE SEA
CITY OF CARSON
CITY OF CHICO
CITY OF CHULA VISTA
CITY OF CITRUS HEIGHTS
CITY OF CLOVIS
CITY OF COMPTON
CITY OF CONCORD
CITY OF CORONA
CITY OF CORONADO
CITY OF COSTA MESA
CITY OF COVINA
CITY OF CULVER CITY
CITY OF CUPERTINO
CITY OF CYPRESS
CITY OF DALY CITY
CITY OF DEL MAR
CITY OF DIXON
CITY OF DOWNEY
CITY OF EL CAJON
CITY OF EL CENTRO
CITY OF EL MONTE
CITY OF ELK GROVE
CITY OF ENCINITAS
CITY OF ESCALON
CITY OF ESCONDIDO
CITY OF FAIRFIELD
CITY OF FOLSOM
CITY OF FONTANA
CITY OF FOSTER CITY
CITY OF FOUNTAIN VALLEY
CITY OF FREMONT
CITY OF GALT
CITY OF GARDEN GROVE
CITY OF GARDENA
CITY OF GLENDALE
CITY OF GOLETA
CITY OF HANFORD
CITY OF HAWTHORNE

CITY OF HAYWARD
CITY OF HEMET
CITY OF HESPERIA
CITY OF HUNTINGTON BEACH
CITY OF IMPERIAL BEACH
CITY OF IONE
CITY OF IRVINE
CITY OF IRWINDALE
CITY OF LAKE FOREST
CITY OF LANCASTER
CITY OF LEMON GROVE
CITY OF LINDSAY
CITY OF LIVE OAK
CITY OF LIVERMORE
CITY OF LOMA LINDA
CITY OF LOMPOC
CITY OF LOS ALAMITOS
CITY OF MADERA
CITY OF LOS ALTOS
CITY OF MANHATTAN BEACH
CITY OF MAYWOOD
CITY OF MENLO PARK
CITY OF MERCED
CITY OF MILL VALLEY
CITY OF MILLBRAE
CITY OF MISSION VIEJO
CITY OF MODESTO
CITY OF MONTEBELLO
CITY OF MONTEREY PARK
CITY OF MORENO VALLEY
CITY OF MOUNTAIN VIEW
CITY OF MURRIETA
CITY OF NAPA
CITY OF NATIONAL CITY
CITY OF NEEDLES
CITY OF NORCO
CITY OF NOVATO
CITY OF OAKLAND
CITY OF OCEANSIDE
CITY OF OROVILLE
CITY OF OXNARD
CITY OF PACIFICA
CITY OF PALMDALE
CITY OF PALO ALTO
CITY OF PASADENA
CITY OF PASO ROBLES
CITY OF PERRIS
CITY OF PETALUMA
CITY OF PICO RIVERA
CITY OF PINOLE
CITY OF PITTSBURG
CITY OF PLEASANTON
CITY OF POMONA
CITY OF PORT HUENEME
CITY OF RANCHO CORDOVA
CITY OF RANCHO MIRAGE
CITY OF RANCHO SANTA MARGARITA
CITY OF REDDING
CITY OF REDLANDS
CITY OF REDONDO BEACH
CITY OF REDWOOD CITY
CITY OF RIALTO
CITY OF RICHMOND
CITY OF RIDGECREST
CITY OF ROHNERT PARK
CITY OF ROSEVILLE
CITY OF SACRAMENTO
CITY OF SAN BERNARDINO
CITY OF SAN BRUNO
CITY OF SAN BUENAVENTURA (VENTURA)
CITY OF SAN CLEMENTE
CITY OF SAN DIEGO
CITY OF SAN JACINTO
CITY OF SAN LEANDRO
CITY OF SAN MATEO
CITY OF SAN RAMON
CITY OF SANTA CLARA
CITY OF SANTA CLARA HOUSING AUTHORITY
CITY OF SANTA MARIA
CITY OF SANTA ROSA
CITY OF SANTEE
CITY OF SAUSALITO
CITY OF SHAFTER
CITY OF SIMI VALLEY
CITY OF SOLANA BEACH
CITY OF SOUTH PASADENA
CITY OF SOUTH SAN FRANCISCO
CITY OF STANTON
CITY OF STOCKTON
CITY OF SUNNYVALE
CITY OF THOUSAND OAKS
CITY OF TORRANCE
CITY OF TRACY
CITY OF VACAVILLE
CITY OF VALLEJO
CITY OF VISALIA
CITY OF VISTA
CITY OF WALNUT CREEK
CITY OF WATSONVILLE
CITY OF WEST COVINA
CITY OF WEST SACRAMENTO
CITY OF WESTMINSTER
CITY OF WHITTIER
CITY OF YUBA CITY
COACHELLA VALLEY ASSICIATION OF GOVERNMENTS (CVAG)
COLLEGE OF THE LAW, SAN FRANCISCO
COLUSA COUNTY
CONTRA COSTA COUNTY
CONTRA COSTA COUNTY IHSS PUBLIC AUTHORITY
COUNCIL OF SAN BENITO COUNTY GOVERNMENTS

DEL NORTE COUNTY
DEL NORTE IHSS PUBLIC AUTHORITY
DUBLIN SAN RAMON SERVICES DISTRICT
EAST BAY REGIONAL PARK DISTRICT
EL DORADO COUNTY
EVERGREEN ELEMENTARY SCHOOL DISTRICT
FAIRFIELD-SUISUN SEWER DISTRICT
FIRST FIVE CONTRA COSTA CHILDREN & FAMILIES COMMISSION
FRESNO COUNTY
GLENN COUNTY
GOLD COAST TRANSIT DISTRICT
GOLDEN EMPIRE TRANSIT DISTRICT
GOLDEN STATE RISK MANAGEMENT AUTHORITY (GSRMA)
GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISCTRICT
HOUSING AUTHORITY OF THE COUNTY OF MARIN
HOUSING AUTHORITY OF THE COUNTY OF RIVERSIDE
HUMBOLDT COUNTY
HUMBOLDT TRANSIT AUTHORITY (HTA)
HUNTINGTON BEACH UNION HIGH SCHOOL DISTRICT
IMPERIAL COUNTY
IMPERIAL COUNTY IHSS PUBLIC AUTHORITY
INLAND EMPIRE HEALTH PLAN
INLAND EMPIRE UTILITIES AGENCY
INYO COUNTY
IRVINE RANCH WATER DISTRICT (IRWD)
KERN COUNTY
KERN COUNTY HOSPITAL AUTHORITY
KERN IHSS PUBLIC AUTHORITY
KINGS COUNTY
KINGS COUNTY AREA PUBLIC TRANSIT AGENCY
KINGS WASTE & RECYCLING AUTHORITY
LAKE COUNTY
LAKE ELSINORE UNIFIED SCHOOL DISTRICT
LASSEN COUNTY LOCAL AGENCY WC EXCESS JPA (LAWCX)
LOMPOC VALLEY MEDICAL CENTER
LOS ANGELES COUNTY DEVELOPMENT AUTHORITY (LACDA)
LOS ANGELES COUNTY LAW LIBRARY
LOS ANGELES COUNTY OFFICE OF EDUCATION (LACOE)
LOS ANGELES UNFIED SCHOOL DISTRICT RISK MANAGEMENT AUTHORITY (LAUSDRMA)
MADERA COUNTY
MARIN COUNTY
MARIN COUNTY TRANSIT DISTRICT
MARIPOSA COUNTY
MENDOCINO COUNTY
MERCED COUNTY
MERCED IRRIGATION DISTRICT
MID-PENINSULA REGIONAL OPEN SPACE DISTRICT
MODOC COUNTY
MONO COUNTY
MONTEREY BAY AREA SELF INSURANCE AUTHORITY (MBASIA)
MONTEREY COUNTY
MONTEREY COUNTY HOUSING AUTHORITY
MONTEREY COUNTY WATER RESOURCE AGENCY (MCWRA)
MONTEREY PENINSULA AIRPORT DISTRICT
MONTEREY SALINAS TRANSIT
MORAGA-ORINDA FIRE PROTECTION DISTRICT
MORONGO BASIN TRANSIT AUTHORITY DBA BASIN TRANSIT
MOUNTAIN COMMUNITIES' HEALTHCARE DISTRICT
MUNICIPAL POOLING AUTHORITY (MPA)
NAPA COUNTY
NAPA SANITATION DISTRICT
NEVADA COUNTY
NORTH COUNTY TRANSIT DISTRICT
NORTHERN CA CITIES SELF INSURANCE FUND (NCCSIF)
NORTHERN CALIFORNIA POWER AGENCY (NCPA)
NCSDIA
OAKLAND UNIFIED SCHOOL DISTRICT
OC SANITATION DISTRICT
OFFICE OF COMMUNITY AND INVESTMENT AND INFRASTRUCTURE (OCII)
OMNITRANS
ORANGE COUNTY FIRE AUTHORITY
ORANGE COUNTY TRANSPORTATION AUTHORITY
PAJARO VALLEY HEALTH CARE DISTRICT HOSPITAL CORPORATION DBA WATSONVILLE COMMUNITY HOSPITAL
PALO VERDE VALLEY HEALTH CARE DISTRICT HOSPITAL
PASADENA USD
PLACER COUNTY
PLACER COUNTY WATER AGENCY
PLEASANT HILL RECREATION & PARK DIST
PLUMAS COUNTY
PORT OF OAKLAND
PRISM
PUBLIC AGENCIES SELF INSURANCE SYSTEM (PASIS) – SAN DIEGO

PUBLIC ENTITY RISK MANAGEMENT AUTHORITY (PERMA)
REDONDO BEACH UNIFIED SCHOOL DIST
RIVERSIDE COUNTY
RIVERSIDE COUNTY IHSS PUBLIC AUTHORITY
RIVERSIDE TRANSIT AGENCY
SACRAMENTO AREA FLOOD CONTROL AGENCY
RURAL COUNTY REPRESENTATIVES OF CALIFORNIA (RCRC)
SACRAMENTO AREA FLOOD CONTROL AGENCY
SACRAMENTO AREA SEWER DISTRICT (SASD)
SACRAMENTO COUNTY
SACRAMENTO FIRST FIVE COMMISSION
SACRAMENTO – YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
SAN BENITO COUNTY
SAN BENITO IHSS PUBLIC AUTHORITY
SAN BERNARDINO COUNTY
SAN BERNARDINO IHSS PUBLIC AUTHORITY
SAN BERNARDINO MOUNTAINS COMMUNITY HOSPITAL
SAN BERNARDINO MUNICIPAL WATER DEPARTMENT
SAN DIEGO COUNTY
SAN DIEGO COUNTY IHSS PUBLIC AUTHORITY
SAN DIEGO COUNTY WATER AUTHORITY
SAN DIEGO HOUSING COMMISSION
SAN DIEGO METROPOLITAN TRANSIT SYSTEM
SAN DIEGO UNIFIED SCHOOL DISTRICT
SAN ELIJO JPA ADMINISTRATION
SAN JOAQUIN COUNTY
SAN JOSE UNIFIED SCHOOL DISTRICT
SAN LUIS OBISPO COUNTY
SAN MATEO CONSOLIDATED FIRE DEPARTMENT
SAN MATEO COUNTY SCHOOLS INSURANCE GROUP (SMCSIG)
SANTA BARBARA COUNTY
SANTA BARBARA METROPOLITAN TRANSIT DISTRICT
SANTA CLARA COUNTY
SANTA CLARA COUNTY CENTRAL FIRE PROTECTION DISTRICT
SANTA CLARA COUNTY LIBRARY DISTRICT JPA
SANTA CLARA COUNTY OFFICE OF EDUCATION (SCCOE)
SANTA CLARA COUNTY VECTOR CONTROL DISTRICT
SANTA CLARA VALLEY WATER DISTRICT
SANTA CRUZ COUNTY
SANTA CRUZ COUNTY FIRE AGENCIES INSURANCE GROUP
SANTA CRUZ METRO TRANSIT DISTRICT
SCHOOLS EXCESS LIABILITY FUND (SELF)
SELF INSURED RISK MANAGEMENT AUTHORITY (SIRMA)
SHASTA COUNTY
SHASTA IHSS PUBLIC AUTHORITY
SIERRA COUNTY
SISKIYOU COUNTY
SLORTA JPA
SOLANO COUNTY
SOLANO TRANSPORTATION AUTHORITY
SONOMA COUNTY
SONOMA COUNTY EMPLOYEES' RETIREMENT ASSOCIATION (SCERA)
SONOMA MARIN AREA RAIL TRANSIT
SOUTH BAY AREA SCHOOLS INSURANCE AUTHORITY (SBASIA)
SOUTH COAST AIR QUALITY MANAGEMENT DISTRICT
SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY (SDRMA)
STANISLAUS COUNTY
SUPERIOR COURT OF CALIFORNIA, COUNTY OF ALAMEDA
SUPERIOR COURT OF CALIFORNIA, COUNTY OF ALPINE
SUPERIOR COURT OF CALIFORNIA, COUNTY OF AMADOR
SUPERIOR COURT OF CALIFORNIA, COUNTY OF BUTTE
SUPERIOR COURT OF CALIFORNIA, COUNTY OF CALAVERAS
SUPERIOR COURT OF CALIFORNIA, COUNTY OF COLUSA
SUPERIOR COURT OF CALIFORNIA, COUNTY OF CONTRA COSTA
SUPERIOR COURT OF CALIFORNIA, COUNTY OF DEL NOTRE
SUPERIOR COURT OF CALIFORNIA, COUNTY OF EL DORADO
SUPERIOR COURT OF CALIFORNIA, COUNTY OF LAKE
SUPERIOR COURT OF CALIFORNIA, COUNTY OF LASSEN
SUPERIOR COURT OF CALIFORNIA, COUNTY OF MERCED

SUPERIOR COURT OF CALIFORNIA, COUNTY OF ORANGE
SUPERIOR COURT OF CALIFORNIA, COUNTY OF PLACER
SUPERIOR COURT OF CALIFORNIA, COUNTY OF SAN BENITO
SUPERIOR COURT OF CALIFORNIA, COUNTY OF SAN LUIS OBISPO
SUPERIOR COURT OF CALIFORNIA, COUNTY OF SANTA BARBARA
SUPERIOR COURT OF CALIFORNIA, COUNTY OF SANTA CRUZ
SUPERIOR COURT OF CALIFORNIA, COUNTY OF SHASTA
SUPERIOR COURT OF CALIFORNIA, COUNTY OF SONOMA
SUPERIOR COURT OF CALIFORNIA, COUNTY OF STANISLAUS
SUPERIOR COURT OF CALIFORNIA, COUNTY OF TRINITY
SUPERIOR COURT OF CALIFORNIA, COUNTY OF TUOLUMNE
SUPERIOR COURT OF CALIFORNIA, COUNTY OF YOLO
SUPERIOR COURT OF CALIFORNIA, COUNTY OF YUBA
SUPERIOR COURT OF CALIFORNIA, COUNTY OF SISKIYOU
SUTTER COUNTY
SUTTER IHSS PUBLIC AUTHORITY
TAHOE TRANSPORTATION DISTRICT
TEHAMA COUNTY
TOWN OF APPLE VALLEY
TOWN OF COLMA
TOWN OF YOUNTVILLE
TRANSPORTATION CORRIDOR AGENCIES
TRI-COUNTY SCHOOLS INSURANCE GROUP (TCSIG)
TRINDEL INSURANCE FUND
TRINITY COUNTY
TULARE COUNTY
TUOLUMNE COUNTY
TURLOCK IRRIGATION DISTRICT
UNION SANITARY DISTRICT
UPLAND UNIFIED SCHOOL DISTRICT
VENTURA COUNTY
WEST SAN GABRIEL LIABILITY AND PROPERTY JPA
WEST SAN GABRIEL WC JPA
YOLO COUNTY
YOLO COUNTY PUBLIC AGENCY RISK MANAGEMENT INSURANCE AUTHORITY (YCPARMIA)
YUBA COUNTY

MEMORANDUM OF UNDERSTANDING
POLLUTION LIABILITY INSURANCE PROGRAM

This Memorandum of Understanding (hereinafter "Memorandum") is entered into by and between Public Risk Innovation, Solutions, and Management (hereinafter referred to as "PRISM") and the participating entities (hereinafter "Members") who are signatories to this Memorandum.

1. CREATION AND PURPOSE OF THE PROGRAM. There is hereby created by this Memorandum the Pollution Liability Insurance Program (hereafter "Program"). The purpose of the Program is to provide participating Members with group purchase and coverage for bodily injury, property damage, and cleanup costs caused by pollution conditions at scheduled locations or arising from certain operations, as more fully described in the applicable coverage documents.

2. JOINT POWERS AGREEMENT. Each participating member of the Program shall have executed the Joint Powers Agreement Creating Public Risk Innovation, Solutions, and Management (hereinafter referred to as "Agreement"). Except as otherwise provided herein, all terms used herein shall be as defined in Article 1 of the Agreement, and all other provisions of the Agreement not in conflict with this Memorandum shall be applicable.

3. GOVERNANCE AND PROGRAM OVERSIGHT

The Executive Committee of PRISM (hereafter "Committee") shall have full authority over all matters affecting the Program, including but not limited to:

a. Approval of new members;
b. Program structure and participation requirements;
c. Premium and rate setting;
d. Retention levels, limits, and reinsurance;
e. Underwriting standards; and
f. Policies regarding withdrawal and cancellation

4. PROGRAM PARTICIPATION AND MEMBERSHIP

a. Participation in the Program is voluntary and subject to approval by PRISM in accordance with the Agreement and Program underwriting guidelines.
b. A Member approved for participation shall remain in the Program until withdrawal or cancellation in accordance with the Agreement and this Memorandum.
c. PRISM may establish eligibility criteria, including but not limited to training, and compliance with applicable laws and standards.

5. ANNUAL PREMIUM

In accordance with Article 14(b)(2) of the Agreement, participating Members shall be assessed an annual premium for the purpose of funding the Program. Annual rates/premiums will be established by the Committee in consultation with the carrier, actuaries and/or other consultants.

6. COST ALLOCATION

Each Member's share of the annual premium shall be determined pursuant to a Committee-approved cost allocation methodology, which may consider factors such as exposure, size, loss experience, and other risk characteristics. The cost allocation methodology may be amended from time to time by action of the Committee.

7. COVERAGE DOCUMENTS

PRISM shall issue applicable coverage documents evidencing a Member's participation in the Program and setting forth the specific terms, conditions, limits, retentions, exclusions, and endorsements applicable to the coverage.

8. CLAIMS AND INCIDENT REPORTING

a. Members shall comply with all incident reporting, claims reporting, and cooperation requirements established by PRISM and/or the carrier, and as set forth in the coverage documents.
b. Members shall promptly notify PRISM of any known or suspected incident that may give rise to a claim under the Program.
c. Failure to comply with these reporting requirements could adversely impact coverage.

9. CLAIMS ADMINISTRATION

Claims administration services shall be provided by the insurance carrier(s) and/or their assignee.

10. WITHDRAWAL AND CANCELLATION

Withdrawal or cancellation from the Program shall be governed by Articles 20 and 21 of the Agreement, subject to policy provisions and any additional Program-specific requirements adopted by the Committee.

11. LATE PAYMENTS

Notwithstanding any other provision to the contrary regarding late payment of invoices or cancellation from a Program, at the discretion of the Executive Committee, any Member that fails to pay an invoice when due may be given a ten (10) day written notice of cancellation.

12. DISPUTE RESOLUTION

Any question or dispute with respect to the rights and obligations of the parties to this Memorandum regarding coverage shall be determined in accordance with the Agreement Article 31, Dispute Resolution.

13. AMENDMENT

This Memorandum may be amended by a majority vote of the Executive Committee and signature on the Memorandum by the Member's designated representative who shall have authority to execute this Memorandum. Should a Member of the Program fail to execute any amendment to this Memorandum within the time provided by the Executive Committee, the Member will be deemed to have withdrawn at the following renewal.

14. COMPLETE AGREEMENT

Except as otherwise provided herein, this Memorandum constitutes the full and complete agreement of the Members.

15. SEVERABILITY

If any provision of this Memorandum is judicially determined to be void or unenforceable, such determination shall not affect the validity of the remaining provisions.

16. EFFECTIVE DATE

This Memorandum shall become effective on the effective date of coverage for the Member and upon approval by the Executive Committee of any amendment, whichever is later.

17. EXECUTION IN COUNTERPARTS

This Memorandum may be executed in several counterparts, each of which shall be an original, all of which shall constitute but one and the same instrument.

IN WITNESS WHEREOF, the undersigned have executed this Memorandum as of the dates set forth below.

PRISM:
Dated: 7/1/2026

Signature: Gina Dean
Printed Name & Title: Gina Dean, CEO
Public Risk Innovation, Solutions, and Management

Member:
Dated: _____

Signature: _____
Printed Name & Title: _____
Member Entity: _____

ATTACHMENT A

RESOLUTION NO. 2026- ___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN APPROVING THE PUBLIC RISK INNOVATION, SOLUTIONS, AND MANAGEMENT (PRISM) JOINT POWERS AGREEMENT AND POLLUTION LIABILITY INSURANCE PROGRAM MEMORANDUM OF UNDERSTANDING

WHEREAS, the City of Lincoln ("City") participates in insurance and risk management programs offered through Public Risk Innovation, Solutions, and Management ("PRISM"), formerly known as the CSAC Excess Insurance Authority; and

WHEREAS, PRISM is a joint powers authority organized pursuant to California Government Code section 6500 et seq. for the purpose of jointly developing and funding insurance and risk management programs for public agencies; and

WHEREAS, PRISM has notified participating agencies that execution of the PRISM Joint Powers Agreement and applicable program-specific Memoranda of Understanding is required in order to continue participation in PRISM insurance programs for Fiscal Year 2026/27; and

WHEREAS, the City participates in the PRISM Pollution Liability Insurance Program; and

WHEREAS, the Pollution Liability Insurance Program Memorandum of Understanding establishes the terms and conditions governing participation in the program, including program administration, participation requirements, premium allocation, claims administration, and withdrawal provisions; and

WHEREAS, approval of the Joint Powers Agreement and Pollution Liability Insurance Program Memorandum of Understanding is necessary to maintain the City's participation and coverage in the PRISM Pollution Liability Insurance Program.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Lincoln authorizes:

Section 1. The City Council hereby approves the Joint Powers Agreement Creating Public Risk Innovation, Solutions, and Management (PRISM).

Section 2. The City Council hereby approves the Pollution Liability Insurance Program Memorandum of Understanding.

Section 3. The City Manager, or designee, is hereby authorized and directed to execute the Joint Powers Agreement and the Pollution Liability Insurance Program Memorandum of Understanding, together with any non-substantive revisions approved by the City Attorney.

Section 4. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 9th day of June, 2026 by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

Richard Pearl, Mayor

ATTEST:

Hope Ithurburn, City Clerk

STAFF REPORT

Item Number 13.C

SUBJECT: Adopt a Resolution Authorizing the Fiscal Year 2026-2027 Road Maintenance and Rehabilitation Account (RMRA) Project List. (Jonnelyn Espartero)

SUBMITTED BY: Jonnelyn Espartero

DEPARTMENT: Engineering

DATE: June 9, 2026

STAFF RECOMMENDATION:
Staff recommends the City Council adopt a resolution authorizing the list of projects (Attachment B) for Fiscal Year 2026/2027 funded by Senate Bill 1: The Road Repair and Accountability Act of 2017.

BACKGROUND/INTRODUCTION:

On April 28, 2017, the Governor signed the Road Repair and Accountability Act of 2017, Senate Bill 1 (SB-1). To address basic road maintenance, rehabilitation, and critical safety needs on both the state highway and local streets, and road system, SB-1 increases per gallon fuel excise taxes, increases diesel fuel sales taxes and vehicle registration fees, and provides for inflationary adjustments to tax rates in future years.

Beginning November 1, 2017, the State Controller deposited various portions of this new funding into the newly created Road Maintenance and Rehabilitation Account. A percentage of this new Road Maintenance and Rehabilitation Account funding will be apportioned by formula to eligible cities and counties pursuant to Street and Highways Code Section 2032(h) for basic road maintenance, rehabilitation, and critical safety projects on the local streets and roads system.

FINDINGS/ANALYSIS:

Since November 2017, the City of Lincoln has received $6,068,418 in SB-1 Road Maintenance and Rehabilitation Account (RMRA) funds. The table below provides a summary of the RMRA expenditure reporting by project.

Fiscal Year	Project Title	Total RMRA Spent

2018-19, 2019-20	Lincoln Boulevard Phase 2 & 1A	$380,183
2019-20, 2020-21, 2021-22	Bridge Maintenance Project	$539,167
2019-20, 2020-21	First Street Resurfacing Phase 1	$133,873
2019-20, 2020-21	Lincoln Boulevard Repaving	$63,042
2019-20, 2020-21, 2021-22, 2022-2023, 2023-2024	Joiner Parkway Rehab Phase 2	$658,393
2020-21, 2021-22, 2022-2023, 2023-2024	Lincoln Boulevard Phase 3	$1,015,469
2020-2021	City Hall ADA Parking	$4,000
2020-2021	East Side Water and Sewer Replacement	$764,429
2021-2022, 2022-2023, 2023-2024	Ferrari Ranch Road UPRR Crossing	$199,562
2022-2023, 2023-2024, 2024-2025	I Street & J Street Rehabilitation	$85,158
2022-2023. 2023-2024	Road Sealant Project	$525,431
2022-2023	Emergency Storm Drain Repair East 11th	$203,569
2022-2023	East Avenue Pothole Repair / Dig outs	$63,738
2022-2023	Pothole Repairs Material Cost - PW	$19,987
2023-2024, 2024-2025	Lincoln Blvd Signal Timing	$108,207
2024-2025	Teal Hollow Repairs	$219,475
2024-2025	Ashwood Court Drainage Improvements	$130,980
2024-2025	E Street & 8th Street Drainage Improvements	$29,750
2024-2025	Curb Ramp Replacements/Installation	$117,812
2024-2025	Pavement Preservation Projects (Multiple Years)	$768,193
2024-2025	Pavement Preservation FY25/26	$38,000
	Total RMRA Expenditures	**$6,068,418**

FISCAL IMPACT:

SB-1 Road RMRA funds provides additional funding for much needed roadway improvements that reduces the City's exposure to liability and ongoing maintenance costs. The projected revenue for fiscal year 2026/27 is $1,529,751 as shown on Attachment A.

ATTACHMENTS:
SB-1-RMRA_26-27_Project_List.DOC2.Reso.2026June09.jespartero.docx

SB-1-RMRA 26-27 Project List.DOC3.Attachment_A.2026June09jespartero.pdf

SB-1-RMRA 26-27 Project List.DOC4.Attachment_B.2026June09.jespartero.pdf

RESOLUTION 2026-XXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN ADOPTING A LIST OF PROJECTS FOR FISCAL YEAR 2026-27 FUNDED BY SB 1: THE ROAD REPAIR AND ACCOUNTABILITY ACT OF 2017.

WHEREAS, Senate Bill 1 (SB 1), the Road Repair and Accountability Act of 2017 (Chapter 5, Statutes of 2017) was passed by the Legislature and Signed into law by the Governor in April 2017 to address the significant multi-modal transportation funding shortfalls statewide; and

WHEREAS, SB 1 includes accountability and transparency provisions that will ensure the residents of the City of Lincoln are aware of the projects proposed for funding in our community and which projects have been completed each fiscal year; and

WHEREAS, the City of Lincoln must adopt, by resolution, a list of projects proposed to receive fiscal year funding from the Road Maintenance and Rehabilitation Account (RMRA), created by SB 1, which must include a description and the location of each proposed project, a proposed schedule for the project's completion, and the estimated useful life of the improvement; and

WHEREAS, the City of Lincoln, will receive an estimated $1,529,751 in RMRA funding in Fiscal Year 2026-27 from SB 1; and

WHEREAS, this is the tenth year in which the City is receiving SB 1 funding and will enable the City of Lincoln to continue essential road maintenance and rehabilitation projects, safety improvements, repairing and replacing aging bridges, and increasing access and mobility options for the traveling public that would not have otherwise been possible without SB 1; and

WHEREAS, the City of Lincoln has undergone a robust public process to ensure public input into our community's transportation priorities/the project list; and

WHEREAS, the City of Lincoln used a Pavement Management System along with field observations to develop the SB 1 project list to ensure revenues are being used on the most high-priority and cost-effective projects that also meet the communities' priorities for transportation investment; and

WHEREAS, the funding from SB 1 will help the City maintain and rehabilitate several streets/roads throughout the City this year and similar projects into the future; and

WHEREAS, the 2023 California Statewide Local Streets and Roads Needs Assessment found that the City's streets and roads are in "good" condition and this

revenue will help us increase the overall quality of our road system, and over the next decade, will maintain our streets and roads in “good” condition; and

WHEREAS, the SB 1 project list and overall investment in our local streets and roads infrastructure with a focus on basic maintenance and safety, investing in complete streets infrastructure, and using cutting-edge technology, materials and practices, will have significant positive co-benefits for the City of Lincoln.

NOW THEREFORE BE IT RESOLVED:

Section 1. The City Council of the City of Lincoln authorizes:

a. The foregoing recitals are true and correct.

b. The previously proposed and adopted projects will be funded in part or solely with FY 2026-27 Road Maintenance and Rehabilitation Account (RMRA) revenues in their delivery. With the relisting of these projects in the adopted fiscal year resolution, Exhibit A, the City is reaffirming to the public and the State our intent to fund these projects with RMRA revenues.

PASSED AND ADOPTED this 9th day of June, 2026 by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

_____
Richard Pearl, Mayor

ATTEST:

_____
Hope Ithurburn, City Clerk

Local Streets and Roads - Projected FY2026-27 Revenues

Based on State Dept of Finance statewide revenue projections

Estimated January 2026

	Highway Users Tax Acct (HUTA)[1] Streets & Highways Code					TOTAL HUTA	Road Mntnc Rehab Acct	TOTAL
	Sec2103 [3]	Sec2105 [3]	Sec2106 [3]	Sec2107 [3]	Sec2107.5 [4]			
PLACER COUNTY								
AUBURN	134,593	90,000	60,934	120,350	3,000	408,876	386,282	795,158
COLFAX	19,543	13,068	12,951	18,814	1,000	65,377	56,089	121,466
LINCOLN	533,013	356,416	227,100	476,609	7,500	1,600,638	1,529,751	3,130,389
LOOMIS	66,548	44,500	32,555	59,506	2,000	205,109	190,994	396,104
ROCKLIN	715,363	478,350	303,152	639,664	7,500	2,144,029	2,053,098	4,197,128
ROSEVILLE	1,549,511	1,036,129	651,045	1,385,541	10,000	4,632,226	4,447,108	9,079,334
PLUMAS COUNTY								
PORTOLA	20,638	13,800	9,566	170,053	1,000	215,058	59,232	274,289
RIVERSIDE COUNTY								
BANNING	312,348	208,862	135,665	279,295	6,000	942,170	896,442	1,838,612
BEAUMONT	583,733	390,332	249,367	521,962	7,500	1,752,894	1,675,318	3,428,212
BLYTHE	183,582	122,758	81,716	164,156	4,000	556,212	526,883	1,083,095
CALIMESA	107,482	71,872	49,832	96,109	3,000	328,295	308,475	636,770
CANYON LAKE	108,128	72,303	50,102	96,686	3,000	330,219	310,327	640,546
CATHEDRAL CITY	504,964	337,660	216,365	451,529	7,500	1,518,018	1,449,251	2,967,269
COACHELLA	433,918	290,153	186,599	388,001	6,000	1,304,672	1,245,350	2,550,022
CORONA	1,555,992	1,040,464	656,715	1,391,337	10,000	4,654,508	4,465,711	9,120,219
DESERT HOT SPRINGS	325,185	217,445	141,043	290,774	6,000	980,446	933,283	1,913,729
EASTVALE	682,387	456,300	290,700	610,177	7,500	2,047,064	1,958,457	4,005,521
HEMET	898,789	601,004	381,366	803,679	7,500	2,692,339	2,579,533	5,271,871
INDIAN WELLS	47,533	31,785	24,715	42,503	1,000	147,536	136,421	283,956
INDIO	904,704	604,959	383,844	808,968	7,500	2,709,975	2,596,508	5,306,483
JURUPA VALLEY	1,035,601	692,488	438,686	926,014	10,000	3,102,788	2,972,184	6,074,972
LAKE ELSINORE	721,337	482,345	307,019	645,005	7,500	2,163,205	2,070,242	4,233,447
LA QUINTA	379,288	253,623	163,710	339,151	6,000	1,141,772	1,088,559	2,230,331
MENIFEE	1,127,382	753,860	477,140	1,008,083	10,000	3,376,465	3,235,597	6,612,062
MORENO VALLEY	2,061,103	1,378,222	868,341	1,842,997	10,000	6,160,663	5,915,383	12,076,046
MURRIETA	1,092,901	730,803	462,693	977,250	10,000	3,273,647	3,136,635	6,410,282
NORCO	260,328	174,076	113,870	232,780	6,000	787,053	747,142	1,534,196
PALM DESERT	508,180	339,811	217,713	454,405	7,500	1,527,609	1,458,482	2,986,091
PALM SPRINGS	434,818	290,755	186,976	388,805	6,000	1,307,354	1,247,931	2,555,285
PERRIS	794,240	531,094	337,563	710,193	7,500	2,380,590	2,279,475	4,660,064
RANCHO MIRAGE	167,373	111,919	74,924	149,662	4,000	507,878	480,362	988,240
RIVERSIDE	3,131,762	2,094,152	1,316,915	2,800,359	10,000	9,353,190	8,988,184	18,341,374
SAN JACINTO	537,608	359,488	230,042	480,718	7,500	1,615,356	1,542,938	3,158,294
TEMECULA	1,097,115	733,620	464,458	981,018	10,000	3,286,211	3,148,728	6,434,939
WILDOMAR	362,482	242,385	156,669	324,124	6,000	1,091,660	1,040,326	2,131,986

Exhibit A to Resolution 2026

Table 1. City of Lincoln SB 1 Road Maintenance and Rehabilitation Account (RMRA) Projects

New Project or Previously Proposed (Multi-year Project)	Project Title	Description	Location	Schedule	Useful Life Elements (Years)	CIP No.
New FY 26/27	**Pavement Preservation/Sealant**	**The project will include approximately 9 miles of roadway. It 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.**	**1. Nicolaus Rd from Q St to H St 2. McBean Park Dr from Lincoln Blvd to East Ave 3. Blacksmith Ave from Silver Spur Cir to McCourtney Rd 4. Silver Spur Cir 5. Buckboard Dr from Blacksmith Ave to E 12th St**	**Construction 2026/27**	**25**	**698**
New FY 26/27	**Third Street Pavement Rehabilitation**	**3rd Street between L Street and H Street has deteriorated significantly and is in need of repair. This project will include topographical survey and design of the roadway pavement, concrete flatwork and utilities. Additionally, construction will focus on rehabilitation of the existing roadway surface, various ADA improvements and minor drainage improvements.**	**3rd Street between L Street and H Street**	**Design 2026/27 Construction 2027/28**	**50**	**696**
New FY 26/27	**Curb Ramp Installation/Repair**	**This project will replace non-compliant curb ramps or install new if none exists.**	**1. 3rd St between L St and H St 2. 1st St between R St and O St 3. 6th St and H St 4. Stone House Ln and Geary Ln 5. Buckboard Dr from Blacksmith Ave to E 12th St 6. McBean Park Dr from Lincoln Blvd to East Ave 7. Blacksmith Ave from Silver Spur Cir to McCourtney Rd**	**Construction 2026/27**	**50**	**700**
Previously Proposed Multi-year	Pavement Preservation Project FY 25/26	This project will focus on pavement rehabilitation and maintenance activities for the following locations: 1. Virginiatown from McCourtney Rd to 750-ft east of Sassafras 2. McCourtney Rd from Virginiatown Rd to northern City limit 3. 9th Street from O Street to 7th Street 4. Venture Dr from Aviation Blvd to Lakeside Dr 5. Moore Rd from Nelson Ln to eastern terminous 6. Fiddyment Rd from Moore Rd to a point 4,800-ft south of Moore Rd	1. Virginiatown from McCourtney Rd to 750-ft east of Sassafras 2. McCourtney Rd from Virginiatown Rd to northern City limit 3. 9th Street from O Street to 7th Street 4. Venture Dr from Aviation Blvd to Lakeside Dr 5. Moore Rd from Nelson Ln to eastern terminous 6. Fiddyment Rd from Moore Rd to a point 4,800-ft south of Moore Rd	Construction 2026/27	50	652
Previously Proposed Multi-year	Ryan Court Drainage Improvements	There is localized flooding on Ryan Court due to shrinking and swelling of the road subgrade creating low spots. This project would grind the half pavement width for a section of Ryan Court where the ponding is occurring to re-establish grade for positive drainage.	Ryan Court	Construction 2027/28	25	

New Project or Previously Proposed (Multi-year Project)	Project Title	Description	Location	Schedule	Useful Life Elements (Years)	CIP No.
Previously Proposed Multi-year	Ferrari Ranch Road Improvements	The project will include topographical survey and design of the roadway pavement, alignment, concrete flatwork and utilities. Construction will include the approaches to the roundabouts on Ferrari Ranch road between Lincoln Blvd. and McBean Park Drive; specifically at the intersection of Sun City Blvd and Ingram Parkway. The project will evaluate the existing pavement condition and provide the recommended pavement rehabilitation strategy for the existing pavement that will remain as the approaches into and out of the new roundabouts.	Ferrari Ranch road between Lincoln Blvd. and McBean Park Drive	Design 2026/27 Construction 2026/27	50	644
Previously Proposed Multi-year	Lincoln Blvd Pavement Rehabilitation	The project will include topographical survey and design of the roadway pavement, concrete flatwork and utilities. Additionally, it will focus on pavement rehabilitation, maintenance activities, replacement of non-compliant curb ramps or install new if none exist along Lincoln Blvd.	Lincoln Blvd south of Lincoln Hills Town Center	Design 2026/27 Construction 2027/28	50	693
Previously Proposed Multi-year	First Street Pavement Preservation	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). The First St Pavement Preservation Project will include topographical survey and design of the roadway pavement, which will address all the degraded and below-standard condition, concrete flatwork and utilities. Construction will include rehabilitating the road, installing ADA curb ramps, minor concrete & drainage repairs, and striping to the latest CAMUTCD standards.	First St - from R St to O St	Design and Construction 2025/26	50	653
Previously Proposed Multi-year	New Storm Drain Manholes	There are numerous areas in downtown Lincoln that experience flooding during storm events. In some instances, the flooding is a result of lines that need 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	1. 7th St and L St 2. Flightline Terminous 3. Gateway Dr and E St 4. 5th St and D St	Construction 2025/26	50	665
Previously Proposed Multi-year	Industrial Ave Pavement Rehabilitation Project	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 road. However, a six-lane roadway's timing and demand are not anticipated for 15 years. To provide a safe and serviceable street that will serve until the roadway widening is needed, a rehabilitation of the current road is necessary. This project would consist of removing and repaving 4-inches of asphalt across the entire width of the roadway for the limits described above.	Industrial Avenue - between Highway 65 and southern City Limit	Construction 2025/26	20	652

New Project or Previously Proposed (Multi-year Project)	Project Title	Description	Location	Schedule	Useful Life Elements (Years)	CIP No.
Previously Proposed Multi-year	Ferrari Ranch Rd UPRR	Construct pedestrian improvements and upgrades to the existing UPRR at-grade crossings including an improved sidewalk. The overall goal of this project is to provide for a more pedestrian and bicycle-friendly environment along the main street throughout the City. Currently, there is no safe path of travel to get across the railroad tracks to Lincoln Blvd from Ferrari Ranch Road.	Lincoln Blvd Railroad Crossing at Ferrari Ranch Rd	Construction 2026/27	30	600
Previously Proposed Multi-year	Pothole Repair - Various Locations	Pothole repairs will be made on streets 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 hold up long term.	1. Fiddyment Rd 2. Virginiatown Rd 3. East 12th St 4. Moore Road between Ferrari Ranch Rd and Fiddyment Rd	Construction 2025/26	20	699

STAFF REPORT

Item Number 13.D

SUBJECT: Adopt a Resolution to Award Construction Contract for CIP 662 - 6th Street Storm Drain Repair to Western Engineering, Inc. (Jacob Groeser)

SUBMITTED BY: Jacob Groeser

DEPARTMENT: Engineering

DATE: June 9, 2026

STAFF RECOMMENDATION:

Staff recommends City Council adopt a resolution:

1. Authorizing the City Manager to execute a contract for construction with Western Engineering, Inc. in the amount of $304,420 for the 6th Street Storm Project and authorizing the City Engineer to approve change orders not to exceed $90,000;
2. Authorizing the City Manager to execute a contract for material testing services with Blackburn Consulting in the amount of $32,808.
3. Authorizing a budget augmentation of $101,541 from the unencumbered Fund 2370 to CIP 662 - 6th Street Storm Drain Repair

The project is funded by $218,750 from Fund 2750 as part of CIP 662 – 6 th Street Storm Drain Repair Project in FY 2025/26 Capital Improvement Budget.

BACKGROUND/INTRODUCTION:

The Capital Improvement Program for FY 2025/26 includes CIP 662 – 6 th Street Storm Drain Repair

The 6th Street Storm Drain Repair will replace a 500-foot segment of failed storm drain pipe along 6th Street between A street and East Avenue, including several new drop inlets and manholes.

On February 10, 2026, the City Council adopted a resolution to approve the plans and technical specifications, and authorize the Engineering Division to proceed with the bidding process for construction. The invitation for bids was published in the Lincoln News Messenger, and posted on Planet Bids and the City website on April 7, 2026.

During the bid period, additional storm drain repairs were identified on 6th Street near Lincoln Boulevard. Given the significance of Lincoln Boulevard as a major thoroughfare, these repairs will be carried out by Western Engineering through a contract change order. The necessary additional funds for these repairs will be provided from CIP 665 – Annual Storm Drain Replacement.

FINDINGS/ANALYSIS:

Bids were received by the City Clerk at 2:00 PM on May 8, 2026. Responsive bid proposals were received from seven contractors and are included in Attachment B.

On May 8, 2026, the following bids were received:

Contractor	Base Bid Amount
Western Engineering Contractors, Inc.	$304,420
LaFleur Engineering, Inc.	$320,811
Central Valley Engineering & Asphalt, Inc.	$329,642
Imperial Engineering, Inc.	$340,100

Staff has reviewed the bids and recommends the City award a construction contract (Attachment B) to the lowest responsive and responsible bidder, Western Engineering, Inc. in the amount of $304,420 for the Base Bid.

The work will commence upon award. The project is currently programmed with the following milestone schedule:

- Award Contract for Construction: May 28, 2026
- Issue Notice to Proceed: June 1, 2026
- Begin Construction: June 2026
- End Construction: July 2026

City Staff will provide construction management and inspection. Blackburn Consulting will provide materials sampling, testing and inspection services under the on-call professional services contract authorization.

ENVIRONMENTAL REVIEW:

The proposed project qualifies for a categorical/statutory exemption under section 15302(c) – Replacement of Existing Utilities and thereby is exempt from further environmental review under the California Environmental Quality Act Guidelines. This project will not lead to an increase in the capacity of the existing storm drain system.

FISCAL IMPACT:

The project is funded in Fiscal Year 2025/26 Fund 2750. A portion of this project will be supplemented through funds allocated for CIP 665 – Annual Storm Drain Replacement. Remaining ARPA Funds (Fund 2370) have been requested as a budget augmentation for CIP 662.

Budgeted

CIP 665 (Annual Storm Drain Replacement) Fund 2210	$109,793
CIP 662 Fund 2750	$218,750
CIP 662 Fund 2370 (Requested Augmentation)	$101,541
Total Budgeted	**$430,084**

Estimated Project Costs

Fund 2700/2370 & CIP 665

Materials Testing (Blackburn Consulting)	$ 32,808
Construction Contract (Western Engineering)	$304,420
Construction Contingency (30%)	$ 90,000
Total Estimated Costs	**$427,228**

The construction contingency is set higher than is typical for this project due to two factors: (1) limited quality record information within the project area, which may result in scope changes after excavation begins, and (2) critical repairs near Lincoln Boulevard identified during the bidding period that will be paid through a contract change order funded from the project contingency.

ATTACHMENTS:
Attachment_A_CIP_662_6th_St_Storm_Drain_Con_Award.DOC2.Reso.202June9.jgroeser.do

RESOLUTION 2026-XXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN (1) AUTHORIZING THE CITY MANAGER TO EXECUTE A CONTRACT FOR CONSTRUCTION WITH WESTERN ENGINEERING, INC. IN THE AMOUNT OF $340,420 FOR THE 6th STREET STORM DRAIN REPAIR PROJECT AND AUTHORIZING THE CITY ENGINEER TO APPROVE CHANGE ORDERS NOT TO EXCEED $90,000; (2) AUTHORIZING THE CITY MANAGER TO EXECUTE A CONTRACT FOR MATERIAL TESTING SERVICES WITH BLACKBURN CONSULTING IN THE AMOUNT OF $32,808; AND (3) AUTHORIZING A BUDGET AUGMENTATION OF $101,541 FROM THE UNENCUMBERED BALANCE OF FUND 2370 TO CIP 662 – 6TH STREET STORM DRAIN REPAIR.

WHEREAS, the Fiscal Year 2025/2026 and 2026/2027 Capital Improvement Program budget includes funds for the 6th Street Storm Drain Repair Project – CIP No. 662; and

WHEREAS, Bid Documents were prepared, titled 6th Street Storm Drain Repair Project, CIP 662; and

WHEREAS, The Notice to Bidders was duly advertised, and a public bid opening was held by the City Clerk at 2:00 pm on May 8, 2026; and

WHEREAS, Western Engineering, Inc. was determined to be the responsible bidder submitting the lowest responsive bid in the amount of $340,420; and

WHEREAS, City Staff will be performing construction management and inspection services; and

WHEREAS, Blackburn Consulting will be performing material testing services through the on-call professional services contract authorization.

NOW THEREFORE BE IT RESOLVED:

That the City Council of the City of Lincoln authorizes the following:

Section 1. The City Manager to execute a contract for construction with Western Engineering, Inc. in the amount of $340,420 for the 6th Street Storm Drain Repair Project and authorizing the City Engineer to approve change orders not to exceed $90,000.

Section 2. The City Manager to execute a contract for material testing services with Blackburn Consulting in the amount of $32,808.

Section 3. A budget augmentation in the amount of $101,541 from the unencumbered balance of Fund 2370 to CIP 662 – 6th Street Storm Drain Repair.

PASSED AND ADOPTED this 9th day of June, 2026 by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

_____
Richard Pearl, Mayor

ATTEST:

_____
Hope Ithurburn, City Clerk

STAFF REPORT

Item Number 13.E

SUBJECT: Adopt a Resolution Authorizing the City Manager to Execute Contracts for On-Call Professional Services for Various Projects and Programs. (Michelle Scoma)

SUBMITTED BY: MIchelle Scoma

DEPARTMENT: Engineering

DATE: June 9, 2026

STAFF RECOMMENDATION:

Staff recommends adopting a resolution authorizing the City Manager to execute Contracts for On-Call Professional Services for Various Projects and Programs with 19six Architects, 4LEAF, Inc., ACE Quality Control, Acorn Environmental, Adrienne Graham, Alpha CM, Ascent Environmental, Inc., BAE Urban Economics, Inc., Bennett Engineering Services Inc. (BENEN), BKF Engineers, Blackburn Consulting, BPR Consulting Group, Callander Associates Landscape Architecture, Inc., Civil Engineering Solutions, Inc., Coastal Information Systems, Construction Testing Services, Inc., CSG Consultants, CWE, DCCM, Development Compliance Solutions Inc., Dokken Engineering, Domenichelli & Associates, Inc., Economic & Planning Systems, Inc., ECORP Consulting, Inc., Emerald Site Services, ENGEO Incorporated, Environmental Science Associates, FCS International, Inc. dba FirstCarbon Solutions, Fehr & Peers, Forsgren Associates an APEX Company, Francisco and Associates, Inc., Gates Studio, Geocon Consultants Inc., Geographic Technologies Group, LLC, Ghirardelli Associates, Inc., Harris & Associates, Inc., Integra Landscape Architecture, Inc., INTERA Incorporated, Interwest Consulting Group, Inc., a SAFEbuilt Company, JAS Pacific, JLR Environmental Consultants, LLC., Joseph Systems, Inc. (dba) J4 Systems, KCM Engineering, Inc. (Knight CM Group), Kimley-Horn and Associates, Inc, LSA Associates, Inc., Lumos & Associates, Manger Solutions, Mark Thomas and Company, Inc., Mid Pacific Engineering, Inc, MRPE, Inc., NJA Architecture, Pavement Engineering Inc., Psomas, R.E.Y. Engineers, Inc., Raney Planning & Management, Inc., Ruggeri-Jensen-Azar, Salaber Associates, Inc., SDI Presence, Sequoia Ecological Consulting, Inc., Shums Coda Associates, Inc., Stantec Consulting Services Inc., Tanaka Design Group, TLCD Architecture, TRB and Associates, Inc., TRC Engineers, Inc., UNICO Engineering, Inc., Verde Design, Inc., West Yost Associates, Wood Rodgers, Inc., and Youngdahl Consulting Group, Inc. (See attachment B).

There are no contract values to the On-Call Professional Services Contracts. Notices to proceed will be authorized for specific projects only after sufficient funding has been deposited to the City for development projects or after a Capital Improvement Project is funded and/or is included in the biennial City budget.

BACKGROUND/INTRODUCTION:

The City currently requires additional engineering, construction management and inspection, building, planning, information technology (IT), geographic information system (GIS), and water system planning resources, as well as specialty services that are not typically provided with in-house staff, to achieve the goals set forth by the City's Mission Statement, "To provide the highest level of service responsive to our community's expectations and to enhance the quality of life and economic vitality."

The City of Lincoln administers both private development projects and the City's capital improvement projects. Private development projects require City review of entitlement applications and California Environmental Quality Act (CEQA), often followed by improvement plans and final maps, encroachment permits, construction inspection, and ultimately building permits and inspection. Capital improvement projects include project development through design and construction as well as providing professional engineering support to the Public Works operations divisions. The City has determined that the most efficient way to supplement staff is through the use of contract services that are funded by various sources:

- Developer funded: private development applications for entitlements, improvement plans, final maps, private development inspection and building permits.
- Capital Improvement Program funds for CIP project management, design, construction management and inspections.
- Operating funds included in the biennial City budget for environmental review (not development specific), fiscal studies, information technology support, geographic information system support, and water system planning support.

Currently, the City has 37 firms with on-call professional services contracts for Engineering, Construction Management and Inspection, Planning and Building Services which all expire on June 30, 2026.

During the last 4 years, development activity has increased resulting in the continued need for additional on-call consultant services for Development Engineering, Capital Improvement Program project management and implementation, construction management and inspection, and Building and Planning services. The need for on-call consultant services has also expanded to IT, GIS, and Public Works – Water projects and program services. With a capital improvement program budget of $36 million for biennium fiscal years 2025/27, dozens of private development projects in various stages of entitlement, plan review and construction, along with a growing need for information technology and cybersecurity, it is necessary to utilize on-call consultants to address the increased and varied workload. It would be impractical to meet the full needs of professional services with current City staff.

With these needs in mind, staff prepared a Request for Qualifications (RFQ) that covered the full scope of Development Engineering, Capital Improvement Program project management and implementation, construction management and inspection, Building and Planning services, IT and GIS services, and Public Works – Water projects and program services anticipated to be needed for the next five years.

On February 6, 2026, a Request for Qualifications (RFQ) was advertised on the City's website and PlanetBids. Statements of Qualifications (SOQ) were due no later than 5:00 pm on March 20, 2026.

FINDINGS/ANALYSIS:

The City received a total of 71 statements of qualifications. Staff in Engineering, Community Development, IT/GIS, and Public Works Departments evaluated each of the submitted statements of qualifications based on minimum qualifications for each service area as follows and as shown on page 4 of Attachment C:

- qualifications and relevant experience of firm and staff
- qualifications and relevant experience of key staff with public agencies
- understanding of City facilities
- demonstrated ability to respond quickly
- approach to projects
- effectiveness as described in approach to project.

70 firms are being recommended, which all met the minimum qualifications. The firms recommended to provide professional on-call services are those listed under the "Staff Recommendation" section. Staff believes that the combination of these 70 firms will provide the additional resources, technical knowledge and flexibility needed to provide a high level of service on private development projects and building permit applications, as well as provide the expertise needed to support capital improvement projects, construction management and inspections, IT, GIS, and Public Works – Water projects and program services.

The approach of utilizing multiple consultants will allow flexibility in assigning consultants as specific duties and needs vary over time. Services will be provided on an as-needed, task by task basis. The on-call arrangement is such that the City will maintain a list of consultants; as applications are submitted and assistance is needed on various projects, the City will select consultants from the list to best match the services required. Conflict of interest will be a consideration in consultant selection, especially as it applies to private development projects.

For large projects that are outside the scope of the RFQ (Attachment C), such as an interchange that is developer funded, or capital projects with special funding regulations, staff will use a separate Request for Proposal (RFP) or Request for Qualifications (RFQ) process, rather than this On-Call Consultant List, to select the consultant team. For private development projects, small locally funded capital projects, and other projects included in the City's biennial budget for Community Development. GIS/IT, and Public Works - Water, this On-Call Consultant List will be used to select consultants.

The engineering and construction management services needed by the City include many areas of specialty and in most cases require a professional license. Because development work is increasing across the region, the personnel in the on-call firms are very busy; therefore, the selection of the consultant will be primarily based on required expertise and availability of the consultant.

The on-call arrangement does not guarantee any one consultant of receiving work, nor does it obligate the City to select any particular firm. In this situation, because work and costs will vary based upon consultant selected, the type of services needed, as well as the type of project and funding source (City or Developer funded), there is no established budget for the on-call contracts.

After the consultant is selected for the particular service, a scope of work and budget will be prepared by the consultant. Authorization to proceed with private development work will be granted to the consultant after the developer has submitted the necessary funding. In the case

of Capital Projects and other City services, the notice to proceed will be authorized when the project is funded and/or is in the biennial City budget. Staff will comply with the Purchasing Ordinance for procedures and signing authority for notices to proceed.

For private development projects, the City Manager, or designee, is authorized to execute a task order without City Council approval if the developer has deposited funds sufficient to cover the full amount of the task order, of any value.

The consultant contracts are proposed to run until June 30, 2029 with options to extend the contract for two additional 1-year terms through June 30, 2031. The City may, at its sole option, extend the term of this Agreement for two additional one-year periods under the same terms and conditions by written notice to Consultant, without requiring a further bilateral amendment, unless otherwise required by law.

At the end of the 5-year contract term, a new RFQ will be solicited and evaluated.

ATTACHMENTS:
Professional On-Call Contracts.DOC2.AttachA.Reso.2026June9.mscoma.docx

Professional On-Call Contracts.DOC3.AttachB.AcceptedConsultantList.2026June9.mscoma.pdf

Professional On-Call Contracts.DOC4.AttachC.RFQ.2026June9.mscoma.pdf

RESOLUTION 2026-XXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN AUTHORIZING THE CITY MANAGER TO EXECUTE CONTRACTS FOR ON-CALL PROFESSIONAL SERVICES FOR VARIOUS PROJECTS AND PROGRAMS WITH 19SIX ARCHITECTS, 4LEAF, INC., ACE QUALITY CONTROL, ACORN ENVIRONMENTAL, ADRIENNE GRAHAM, ALPHA CM, ASCENT ENVIRONMENTAL, INC., BAE URBAN ECONOMICS, INC., BENNETT ENGINEERING SERVICES INC (BENEN), BKF ENGINEERS, BLACKBURN CONSULTING, BPR CONSULTING GROUP, CALLANDER ASSOCIATES LANDSCAPE ARCHITECTURE, INC., CIVIL ENGINEERING SOLUTIONS, INC., COASTAL INFORMATION SYSTEMS, CONSTRUCTION TESTING SERVICES, INC., CSG CONSULTANTS, CWE, DCCM, DEVELOPMENT COMPLIANCE SOLUTIONS INC., DOKKEN ENGINEERING, DOMENICHELLI & ASSOCIATES, INC., ECONOMIC & PLANNING SYSTEMS, INC., ECORP CONSULTING, INC., EMERALD SITE SERVICES, ENGEO INCORPORATED, ENVIRONMENTAL SCIENCE ASSOCIATES, FCS INTERNATIONAL, INC. DBA FIRSTCARBON SOLUTIONS, FEHR & PEERS, FORSGREN ASSOCIATES AN APEX COMPANY, FRANCISCO AND ASSOCIATES, INC., GATES STUDIO, GEOCON CONSULTANTS INC., GEOGRAPHIC TECHNOLOGIES GROUP, LLC, GHIRARDELLI ASSOCIATES, INC., HARRIS & ASSOCIATES, INC., INTEGRA LANDSCAPE ARCHITECTURE, INC., INTERA INCORPORATED, INTERWEST CONSULTING GROUP, INC., A SAFEBUILT COMPANY, JAS PACIFIC, JLR ENVIRONMENTAL CONSULTANTS, LLC., JOSEPH SYSTEMS, INC. (DBA) J4 SYSTEMS, KCM ENGINEERING, INC. (KNIGHT CM GROUP), KIMLEY-HORN AND ASSOCIATES, INC, LSA ASSOCIATES, INC., LUMOS & ASSOCIATES, MANGER SOLUTIONS, MARK THOMAS AND COMPANY, INC., MID PACIFIC ENGINEERING, INC, MRPE, INC., NJA ARCHITECTURE, PAVEMENT ENGINEERING INC., PSOMAS, R.E.Y. ENGINEERS, INC., RANEY PLANNING & MANAGEMENT, INC., RUGGERI-JENSEN-AZAR, SALABER ASSOCIATES, INC., SDI PRESENCE, SEQUOIA ECOLOGICAL CONSULTING, INC., SHUMS CODA ASSOCIATES, INC., STANTEC CONSULTING SERVICES INC., TANAKA DESIGN GROUP, TLCD ARCHITECTURE, TRB AND ASSOCIATES, INC., TRC ENGINEERS, INC., UNICO ENGINEERING, INC., VERDE DESIGN, INC., WEST YOST ASSOCIATES, WOOD RODGERS, INC., AND YOUNGDAHL CONSULTING GROUP, INC.

WHEREAS, Engineering, Community Development, IT/GIS, and Public Works – Water Departments staff require additional engineering, construction management and inspection, building, planning, information technology (IT), geographic information system (GIS), and water system planning resources to support private development projects, capital improvement program, ongoing operations and maintenance, and various projects and programs included in the City's biennial budget; and

WHEREAS, the City developed a request for qualifications for six areas of service and 71 statements of qualification were received from firms interested in performing these services for the City of Lincoln; and

WHEREAS, Staff in the Community Development Department, Engineering Department, IT/GIS Department, and Public Works Department evaluated each of the submitted statements

of qualifications based on minimum qualifications for each service area as listed in the Request for Qualifications; and

WHEREAS, seventy consulting firms, who met the minimum qualifications, are recommended for on-call contracts; and

WHEREAS, the City budget has established Fund 2480 that is designed to require private development applicants to cover the City's costs for processing development and building permit applications that include the cost of utilizing contract consultant services, as well as funding to cover City staff time and other expenses associated with processing and supporting private development projects; and

WHEREAS, the City budget has established funding from various enterprise funds to cover expenses for capital improvement projects and other program areas; and

WHEREAS, the City contract manager for each project or task will draft notices to proceed for specific tasks provided that (1) the contract manager identifies funds in the approved budget for the work, or (2) the project is being fully funded by a third party, such as a developer, utility company, or other such project applicant; and

WHEREAS, staff will comply with the Purchasing Ordinance for procedures and signing authority for task orders and issuance of notices to proceed; and

WHEREAS, for consistency with the Purchasing Ordinance, for projects that are fully funded by a third party, such as a developer, utility company, or other such project applicant, and sufficient funds have been provided to the City for the proposed work, the City Manager, or designee, shall have final signatory authority, without City Council approval; and

WHEREAS, the adopted budget for fiscal year 2025/2027 includes funds for additional engineering, planning, building, construction management and inspection, IT/GIS, and Public Works – Water program services; and

WHEREAS, the City of Lincoln wishes to enter into Contracts for Services with Consultants for Professional On-Call Services in order to have a list of consultants available to respond to the needs of the various departments; and

WHEREAS, it is the policy of the City to execute Contract for Services Agreements with all vendors receiving funds from the City; and

WHEREAS, this resolution will be effective on July 1, 2026 through June 30, 2029 with options to extend the contract for two additional 1-year terms through June 30, 2031; and

WHEREAS, the City may, at its sole option, extend the term of this Agreement for two additional one-year periods under the same terms and conditions by written notice to Consultant, without requiring a further bilateral amendment, unless otherwise required by law.

NOW THEREFORE BE IT RESOLVED:

Section 1. The City Manager or designee is authorized to execute Contracts for On-Call Professional Services for Various Projects and Programs with 19six Architects, 4LEAF, Inc., ACE Quality Control, Acorn Environmental, Adrienne Graham, Alpha CM, Ascent Environmental, Inc., BAE Urban Economics, Inc., Bennett Engineering Services Inc (BENEN), BKF Engineers, Blackburn Consulting, BPR Consulting Group, Callander Associates Landscape Architecture, Inc., Civil Engineering Solutions, Inc., Coastal Information Systems, Construction Testing Services, Inc., CSG Consultants, CWE, DCCM, Development Compliance Solutions Inc., Dokken Engineering, Domenichelli & Associates, Inc., Economic & Planning Systems, Inc., ECORP Consulting, Inc., Emerald Site Services, ENGEO Incorporated, Environmental Science Associates, FCS International, Inc. dba FirstCarbon Solutions, Fehr & Peers, Forsgren Associates an APEX Company, Francisco and Associates, Inc., Gates Studio, Geocon Consultants Inc., Geographic Technologies Group, LLC, Ghirardelli Associates, Inc., Harris & Associates, Inc., Integra Landscape Architecture, Inc., INTERA Incorporated, Interwest Consulting Group, Inc., a SAFEbuilt Company, JAS Pacific, JLR Environmental Consultants, LLC., Joseph Systems, Inc. (dba) J4 Systems, KCM Engineering, Inc. (Knight CM Group), Kimley-Horn and Associates, Inc, LSA Associates, Inc., Lumos & Associates, Manger Solutions, Mark Thomas and Company, Inc., Mid Pacific Engineering, Inc, MRPE, Inc., NJA Architecture, Pavement Engineering Inc., Psomas, R.E.Y. Engineers, Inc., Raney Planning & Management, Inc., Ruggeri-Jensen-Azar, Salaber Associates, Inc., SDI Presence, Sequoia Ecological Consulting, Inc., Shums Coda Associates, Inc., Stantec Consulting Services Inc., Tanaka Design Group, TLCD Architecture, TRB and Associates, Inc., TRC Engineers, Inc., UNICO Engineering, Inc., Verde Design, Inc., West Yost Associates, Wood Rodgers, Inc., and Youngdahl Consulting Group, Inc.

PASSED AND ADOPTED this 9th day of June, 2026 by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

_____
Richard Pearl, Mayor

ATTEST:

_____

Hope Ithurburn, City Clerk

Firm Name	Group A: Development Project Review	Group B: CIP Project Management	Group C: Construction Management & Inspections	Group D: Community Development	Group E: IT & GIS	Group F: Public Works - Water
19six Architects		✓				
4LEAF, Inc.		✓		✓		
ACE Quality Control		✓				
Acorn Environmental		✓		✓		
Adrienne Graham				✓		
Alpha CM			✓			
Ascent Environmental, Inc.				✓		
BAE Urban Economics, Inc.				✓		
Bennett Engineering Services Inc (BENEN)	✓	✓				
BKF Engineers		✓		✓		
Blackburn Consulting		✓	✓			
BPR Consulting Group				✓		
CALLANDER ASSOCIATES LANDSCAPE ARCHITECTURE, INC. (CALA)	✓	✓				
Civil Engineering Solutions, Inc.	✓	✓				
Coastal Information Systems					✓	
Construction Testing Services, Inc.		✓				
CSG Consultants		✓		✓		
CWE, an Apex Company		✓				
DCCM		✓	✓			
Development Compliance Solutions Inc.	✓			✓		
Dokken Engineering	✓	✓				
Domenichelli & Associates, Inc.	✓					
Economic & Planning Systems, Inc.				✓		
ECORP Consulting, Inc.		✓		✓		
Emerald Site Services	✓					
ENGEO Incorporated		✓				
Environmental Science Associates				✓		
FCS International, Inc. dba FirstCarbon Solutions				✓		
Fehr & Peers	✓	✓		✓		
Forsgren Associates an APEX Company						✓
Francisco and Associates, Inc.				✓		
Gates Studio	✓	✓				
Geocon Consultants Inc.	✓	✓	✓			
Geographic Technologies Group, LLC					✓	
Ghirardelli Associates, Inc.	✓		✓			
Harris & Associates, Inc.		✓		✓	✓	
Integra Landscape Architecture, Inc.	✓	✓		✓		
INTERA Incorporated						✓
Interwest Consulting Group, Inc., a SAFEbuilt Company		✓				
JAS Pacific				✓		
JLR Environmental Consultants, LLC.		✓				
Joseph Systems, Inc. (dba) J4 Systems					✓	
KCM Engineering, Inc. (Knight CM Group)			✓			
Kimley-Horn and Associates, Inc	✓	✓				
LSA Associates, Inc.		✓		✓	✓	
Lumos & Associates	✓	✓	✓			
Manger Solutions	✓					
Mark Thomas and Company, Inc.		✓	✓			
Mid Pacific Engineering, Inc		✓	✓			
MRPE, Inc.	✓	✓				
NJA Architecture		✓				
Pavement Engineering Inc.		✓	✓			
Psomas	✓	✓	✓	✓	✓	
R.E.Y. Engineers, Inc.	✓	✓				
Raney Planning & Management, Inc.				✓		

Accepted On-Call Consultant List with Groups

Firm Name	Group A: Development Project Review	Group B: CIP Project Management	Group C: Construction Management & Inspections	Group D: Community Development	Group E: IT & GIS	Group F: Public Works - Water
Ruggeri-Jensen-Azar		✓				
Salaber Associates, Inc.			✓			
SDI Presence					✓	
Sequoia Ecological Consulting, Inc.		✓		✓		
Shums Coda Associates, Inc.				✓		
Stantec Consulting Services Inc.		✓	✓			✓
Tanaka Design Group		✓				
TLCD Architecture		✓				
TRB and Associates, Inc.				✓		
TRC Engineers, Inc.			✓			
UNICO Engineering, Inc.			✓			
Verde Design, Inc.		✓				
West Yost Associates	✓	✓	✓		✓	✓
Wood Rodgers, Inc.	✓	✓		✓		✓
Youngdahl Consulting Group, Inc.		✓	✓			

Request for Qualifications (RFQ)
City of Lincoln, California

Professional On-Call Services for Various Projects and Programs

PlanetBids Invitation No.: RFQ-2026

Issue Date: February 6, 2026

Statement of Qualifications Due: March 20, 2026, at 5:00pm via PlanetBids Vendor Portal

Contact: Submit all questions via PlanetBids Q&A by Friday, March 6, 2026 at 3:00pm.

1. Purpose and Overview

The City of Lincoln is seeking written statement of qualifications (SOQ) from consultants to perform a variety of Professional Services for the following general assistance program groups:

1. Development Project Review (Group A).
2. Capital Improvement Program (CIP) Project Management and Implementation (Group B).
3. Construction Management and Inspections for Development & Capital Improvement Projects (Group C).
4. Community Development Projects and Programs (Group D).
5. Information Technology (IT) and Geographic Information System (GIS) Projects and Programs (Group E).
6. Public Works - Water Projects and Programs (Group F).

All Consultants wishing to be considered for an on-call contract under this Request for Qualifications (RFQ), including those currently or previously holding on-call contracts, must submit a response to this RFQ.

2. Background

The City of Lincoln is a general law city located in Placer County at the edge of Northern California's foothills, 27 miles northeast of Sacramento. Since 2000, its population has grown from 11,000 to 56,633. Future general plan build-out population is estimated at 130,000.

The City desires to qualify several consultants to assist the City with the above general assistance program groups. The City maintains a small, but remarkable staff, and requires the assistance of consultants to develop and deliver various programs and projects associated with: private development, building, planning, capital improvement projects for water, wastewater, streets, drainage, traffic engineering, solid waste, airport, transit, parks, streetscape, public facilities, and other priorities as needed.

The City is looking for consultants that:

- Understand City facilities, processes, regulations and operations
- Respond quickly to City needs
- Efficiently develop and deliver programs and projects

- Provide valuable services that are cost-effective to the City and consistent with available budget.

The projects and programs are funded by a combination of grants (regional, state and federal), development deposits, permit fees, gas taxes, assessments and utility rates.

Interested consultants are being asked to submit specific statement of qualifications for the programs listed above (Groups A-F).

3. Term

The agreements for each program group shall begin on July 1, 2026, until June 30, 2029. The agreement (Exhibit H) will include options for the City to extend for two additional one-year terms through June 30, 2030 and June 30, 3031 respectively. The City reserves the right to terminate the agreements at any time for any reason.

4. Anticipated Use and Task Order Process

1. Bench Creation: City ranks and selects multiple firms per group.
2. Assignment: City issues task orders. The City may, at its discretion, select firms from the bench using a method it deems appropriate, which may include rotation, direct selection, or a brief written comparison (such as scope confirmation, availability, and a not-to-exceed proposal). For emergency situations, the City may select the first available qualified firm.
3. Compliance: Each task order will specify insurance and funding-specific requirements (e.g., federal clauses) as applicable.

5. Minimum Qualifications

- Valid California licenses/certifications required as needed.
- Valid City of Lincoln Business License is required.
- Five (5)+ years of relevant municipal experience in California (unless otherwise stated).

6. SOQ Content

All SOQs shall be in Arial size 10 font and on 8 ½" x 11" size paper. 11" x 17" may be used in the appendices only.

- Proposal should be concise and should **not exceed 30 pages total**.
- Resumes and References do not apply towards final page count.

Application

- Completed fillable PDF with firm's contact information and summary of program groups submitted.
- Complete the exhibit tables for program group your firm is submitting for.
- Ensure that fillable PDFs are saved. **Do not print to PDF**.

Cover Letter

- No more than one page.
- Indicate the availability of key staff and the level of commitment the consultant is willing to make to City programs and projects (signed by project team member authorized to make commitments on behalf of proposer).

Proposed Team

- For each program area, identify proposed key staff available for each service.
- For larger, multiple discipline projects, identify proposed key staff, describe how the proposed team would work together and work closely with City staff.
- Provide overview of each key staff member and current office location for each key staff member. Include background of the firm/team, number of professionals (by discipline) and support staff, major focus of practice, range of services and references. Include organization chart with key staff.
- Resumes for team members are to be in an appendix.

Sub-Consultants

- The City may choose to directly retain consultant services instead of as a sub-consultant or select a different consultant to serve the same functions as the sub-consultant.
  a. Provide qualifications of each sub-consultant.
  b. Include one project name, location, scope of services, approximate dollar value of past projects and consultant's services, key proposed project staff involved and their involvement, and project references.
  c. Provide resumes of key staff in an appendix.

Work Locations

- An estimate of the percentage of work to be performed locally. Indicate other offices/locations that might provide services.

Approach to Project

- Describe how the Firm/Team will approach each service to minimize overall City program costs, including construction and operation, while completing the project in a timely manner and providing a service or end product that meets community needs.

Scope of Work

- Provide a detailed scope of services available; see attachments for each Group (Exhibits A-F) for an outline of the scope of services for each service task you are proposing.
- Please summarize how your proposed scope of work is different from the scope outlined in this document.
- Indicate which key team members will work on each task, including the task leader who will be responsible for day-to-day implementation of each task, and who will be responsible for quality control and oversight of the task (one team member may have multiple roles on a task).

Resumes

- Resumes of proposed staff are to be in an appendix.

References

- A list of 5 references, including names, positions, emails, and telephone numbers for the individuals identified in the qualifications.

- References shall be in an appendix.

Statement of Acknowledgement

- A signed statement of acknowledgement with the following:

  By signing this statement of acknowledgement, I understand and agree to abide by all terms and conditions set forth within the RFQ. I request that the City of Lincoln accepts my proposal subject to the identified terms and conditions therein.

Comments

Comments, if any, objecting to any clause(s) in the Contract for Services shall be included in the consultant's SOQ.

7. Submission

- Electronic only via PlanetBids by **5:00 pm on Friday, March 20, 2026.**
- Questions: Via PlanetBids Q&A only by **3:00 pm on Friday, March 6, 2026.**

Statement of Qualifications may be made for all the identified services listed or for any combination thereof. Partnerships with specialized service firms are acceptable, as are SOQs directly from specialized firms. Staffing proposed should include as wide a range of levels as the firm has expertise with, e.g. City Engineer, Senior Engineer, Senior Planner, Landscape Architect, Associate Engineer, Inspector, Surveyor, CAD Technician, etc.

8. Evaluation and Selection

To be selected for the on-call list, 80% of the total points must be obtained. Proposals will be evaluated using the following criteria:

Criteria	Points
Qualifications and relevant experience of firm (including depth of staff)	20
Qualifications and relevant experience of key staff with public agencies	20
Understanding of City facilities	15
Demonstrated ability to respond quickly	15
Approach to projects	10
Effectiveness as described in approach to Project	15
Other Factors	5
Total Points Possible	**100**

Responsiveness of Proposals

All proposals must be in writing and fully responsive to this RFQ. Non-responsive proposals, or proposals found to be irregular or not in conformance with the requirements and instructions contained herein, may be rejected. Other conditions which may lead to the selection committee's decision not to evaluate a proposal include obvious lack of experience, expertise or adequate resources to perform the required work, conflict of interest, and/or failure to perform or meet financial obligations on previous contracts. The City reserves the right to reject any and all proposals for any reason whatsoever.

Waivers

The City may waive informalities or irregularities in proposals received where such is merely a matter of form and not substance, and the correction or waiver of which is not prejudicial to other proposals.

Hourly Rates for Services

For all selected consultants, submittal of Hourly Rates for Services will be required as an attachment to the signed Contract for Services. Hourly Rates sheet shall be submitted in the form of a table showing hourly rates for each area of service in the proposed scope of work, including support staff.

9. Contracting and Compliance Requirements

- Sample Agreement: As set forth in Exhibit H.
- Insurance and Indemnification: As set forth in Exhibit H.
- **Business License**: City of Lincoln business license required prior to task order issuance.
- Funding Clauses: If federal/state funds are used, applicable provisions will be incorporated at task order level.

10. Bench Management

- Rotational utilization is subject to performance, availability, and project fit.
- Annual performance review: firms may be added/removed for cause or through future RFQ extension.
- No minimum work guaranteed.

11. Schedule

The tentative selection process schedule is as follows:

SOQ Due	March 20, 2026
Minimum Qualifications Review	April 2026
Draft Contracts Sent to Selected Firms	May 2026
Council award/Notice to proceed	June 9, 2026

Attachments

- Exhibit A. Outline of Group A Scope of Work and Table for Development Project Review
- Exhibit B. Outline of Group B Scope of Work and Table for Capital Improvement Program (CIP) Project Management and Implementation
- Exhibit C. Outline of Group C Scope of Work and Table for Construction Management and Inspections for Development & Capital Improvement Projects
- Exhibit D. Outline of Group D Scope of Work and Table for Community Development Projects and Programs
- Exhibit E. Outline of Group E Scope of Work and Table for IT and GIS
- Exhibit F. Outline of Group F Scope of Work and Table for Public Works - Water Projects and Programs
- Exhibit G: Application
- Exhibit H. City of Lincoln Contract for Services

EXHIBIT A
Development Project Review

Work will be performed on an on-call basis to provide a variety of services during the contract. Provide qualified and experienced consultants to support the City in conducting development project submittal reviews including but are not limited to residential subdivisions, multifamily developments, commercial/industrial developments, mixed-use projects, and associated infrastructure improvements.

It is anticipated that support services will be located off-site with occasional visits to City offices. Services may include a senior level engineer who may be assigned to work intermittently in City offices under the general direction of the Community Development Director, City Engineer or other City staff.

The minimum qualifications for each of the City Services within the Development Project category are listed below:

- Proposed team members shall be regularly engaged in the proposed services for public agencies for a minimum of five (5) years.
- The individual in responsible charge for each service listed below shall be a licensed professional for a minimum of ten (10) years
- Proposed individual in responsible charge is willing to sign a conflict of interest statement prior to the authorization of any work.

In addition to the below listed Services in Table A, proposers may be asked to provide the following services that include any one or combination of the following:

- Preparation of City Council staff reports, other reports and presentations to Council, public, or public entities in the region.
- Assist with City documentation updates including but not limited to policies and standards.
- Facilitation and modification of developer fee programs to address necessary public improvements in support of development.
- Development and implementation of finance plans and strategies necessary to implement development projects and infrastructure master plans
- Submit project task orders to include scope of work and budget.
- Submit invoices by project/task in a format acceptable to the City. Invoice to include description of work and time billed.
- Perform other relevant duties and responsibilities as requested or assigned by the City in support of project and operational needs.

Table A - Services Included for Development Project Review

City Services	Responsible Charge* (Additional Qualifications if Applicable)	Submitting Qualification
A1. Entitlement Review including but not limited to: • Review Infrastructure and Technical Studies • Preparation/review of Draft Conditions of Approval • Support preparation of environmental documents by review of infrastructure areas.	Registered Civil Engineer	
A2. Surveying including but not limited to: • Map Review (Tentative, final and parcel maps) • Easement Review • Boundary Line Adjustment • Preparation/review of various legal descriptions, maps, etc.	Registered Land Surveyor	
A3. Development Improvement and Grading Plan Review, which may include but is not limited to: • Infrastructure • Joint Trench • ADA • Streetlight plan • Pump station (including structural and electrical)	Registered Civil Engineer	
A4. Drainage Study and Modeling Review and Preparation	Registered Civil Engineer	
A5. Storm Water Quality Plan Review	Registered Civil Engineer	
A6. Water System/Supply Study Review and Modeling	Registered Civil Engineer	
A7. Sewer System Study Review and Modeling	Registered Civil Engineer	
A8. Storm Water Pollution Prevention Plan (SWPPP) and Erosion and Sediment Control Plan Review	Register Engineer and Qualified SWPPP Practitioner (QSP) and/or Qualified SWPPP Developer (QSD) for applicable items	
A9. Flood Plain Management / FEMA Submittal Review	Registered Civil Engineer	
A10. Landscaping Plan Review	Registered Landscape Architect	
A11. Transportation Review including but not limited to: • Traffic impact report • Traffic signal control systems • Street signage and marking • Roundabouts design • Traffic signal modifications and timing	Registered Traffic Engineer	
A12. Structural Review including but not limited to: • Bridges • Fabricated infrastructure	Registered Structural Engineer	
A13. Environmental engineering to review reports, evaluate data, review proposed mitigation, and/or recommend mitigation for contaminated sites.	Registered Engineer or Geologist	
*Responsible Charge shall be licensed to practice within California.		

EXHIBIT B

Capital Improvement Program (CIP) Project Management and Implementation

The general engineering and technical areas of service required by the City for the Capital Improvement Program (CIP) Project Management and Implementation may include, but are not limited to:

- Surveying and mapping.
- Civil Engineering (CIP design, PS&E, drainage, roadway, water, wastewater, storm water, reclaimed water.)
- Geotechnical & materials testing.
- Transportation/traffic engineering (studies, signal/roundabout design, safety.)
- Site planning and permitting.
- Environmental (CEQA/NEPA technical studies and permitting.)
- ADA consulting for accessibility compliance, plan review, facility inspection.
- Real estate acquisition.
- Landscape architecture.
- Structural engineering & architecture (vertical facilities, tenant improvements.)

In addition to the above listed City Services, proposers may be asked to provide the following services that include any one or combination of the following:

1. Engineering budget preparation, including schedule and/or estimated number of working days.
2. Preparation of council agenda and other reports.
3. Preparation for presentations to Council, public, public entities in the region.
4. Preparation of contract documents and specifications for public infrastructure projects.
5. Preparation, review and management of agreements with other agencies.
6. Submit invoices by project/task in a format acceptable to the City.

Table B - Services Included for Capital Improvement Program Project Management and Implementation

City Services	Submitting Qualification
B1. Surveying and mapping	
B2. Civil Engineering	
B3. Geotechnical & Materials Testing	
B4. Transportation/Traffic Engineering	
B5. Site Planning and Permitting	
B6. Environmental	
B7. ADA	
B8. Real Estate Acquisition	
B9. Landscape Architecture	
B10. Structural Engineering & Architecture	

EXHIBIT C

Construction Management and Inspections for Development & Capital Improvement Projects

Work will be performed on an on-call basis to provide a variety of services during the contract. Provide qualified and experienced construction management, inspection and related staff as requested by the City Engineer. The qualifications and experience of each person to perform work will be submitted for review and approval by the City Engineer.

Capital Improvement Projects (CIP) Services Overview

Provide construction management and inspection support to the City to ensure public infrastructure projects are delivered safely, on schedule, and within budget. Projects may include, but are not limited to, parks, City buildings and other public facilities, street rehabilitation, sidewalk, drainage, water and sewer improvements.

Development Services Overview

Provide construction management and inspection services to the City for residential, commercial, and industrial development projects within the City. Projects may include, but are not limited to, subdivisions, multifamily developments, mixed-use projects, commercial developments, and associated infrastructure improvements.

Construction Management and Inspection Scope of Services

Provide services including but not limited to the following:

- Thorough familiarization with the Plans and Specifications as they apply to the work to be inspected and tested.
- Serve as the City's representative and liaison with the Contractor during the construction phase of the project to ensure that construction conforms to plans, specifications and contract documents.
- Conduct daily observation of the work in progress.
- Ensure work complies with contract requirements and proactively anticipate issues while identifying and reporting unacceptable work at the earliest stage possible.
- As a member of the construction team, perform all duties in a manner that will promote effective and efficient progress of the work.
- Approve materials and workmanship that meet the contract requirements notwithstanding, the purview and authority of the project manager, Deputy Inspector (construction materials testing and special inspection), or other regulatory authorities having jurisdiction.
- Review and coordinate submittals, shop drawings, and material certifications.
- Coordinate testing activities.
- Review construction progress schedules and contractor's schedules of values.
- Lead, manage, coordinate and attend project meetings.
- Communicate with City staff to resolve construction problems.

- Issue verbal and written instructions, correction or compliance notices, and routine guidance to the Contractor regarding non-compliance, safety violations, and other matters, including confirmation of verbal directives.
- Prepare daily CMIS (Construction Management Information System) inspection reports and a photo record documenting construction progress, workforce, materials, equipment, activities, quantities, and related issues or directives.
- Verify and enforce Contractor's compliance with the requirements of the Storm Water Pollution Prevention Program (SWPPP).
- Conduct final inspections, prepare punch lists, coordinate project closeout, and ensure as-builts are complete.
- Conduct warranty inspections and support for applicable corrections.
- Perform other relevant duties and responsibilities as requested or assigned by the City in support of project and operational needs.

CIP Specific Services

In addition to scope of services listed above:

- Manage and maintain project budget under the supervision of City project manager.
- Review Contractor's payment requests and verify quantities of completed work for progress payments to Contractor.
- Verify and sign Contractor's daily extra work reports documenting force account (time and materials) work.
- Provide all necessary field documentation associated with the preparation of federal paperwork (when applicable on Federally funded projects) for compliance with the requirements of the Caltrans Local Assistance Procedures Manual or the Federal Aviation Administration.

The consultant shall be available to meet on a regular basis as required by the City team to present and discuss the project details, and to receive direction, compare construction costs with available budgets, obtain feedback and City approval. The consultant should also be available to attend City Council or Planning Commission meetings if needed.

Table C - Services Included for Construction Management and Inspections for Development & Capital Improvement Projects

City Services	Submitting Qualification
Private Development	
C1. Construction Management	
C2. Inspections	
Capital Improvement	
C3. Construction Management	
C4. Inspections	
C5. Special Testing	

EXHIBIT D
Community Development Projects and Programs

Building Division Scope of Work

The scope of work is for on-call professional building division services at the City's option, including, but no limited to, plan review, field inspection, and/or permitting services performed in whole or in part as determined by the City's Building Official under direction of the Community Development Director as may be needed at that time. The review may include, but is not limited to, review of the applicable regulations for building and safety provisions of the following codes:

- California Building Code
- California Mechanical Code
- California Electrical Code
- California Plumbing Code
- California Fire Code
- CASp – Certified Access Specialist
- DSA – Division of State Architect
- LEED - Leadership in Energy & Environmental Design
- National Fire Protection Standards
- National Fire Protection Referenced Standards pursuant to the above Codes
- Municipal, State or Federal regulations enforced by the City of Lincoln
- Other adopted Codes including local ordinances and policies

Planning Division Scope of Work

The scope of work is for on-call professional planning services and technical expertise on an as-needed basis. The consultant/contractor services are needed to function as support to City staff or as lead planners overseeing Current and Long-Range Planning functions within the City, including, but not limited to:

- General Plan Amendments
- Annexations
- Zone changes
- Specific Plans
- General Development Plans
- Tentative Subdivision Maps
- Conditional Use Permits
- Specific Development Plans
- Design Review Permits
- Various Assistance with In-House Planning Functions

As planners on projects, duties may include coordination of applications with other City Departments and outside agencies, preparation of staff reports and supporting documentation, and presentation at public hearings. In addition, the City may require from time-to-time services that involve research and drafting of City Zoning regulations and policies, as well as other

research projects associated with the Community Development Department, and other such services requested by the City and within the scope of the land use planning profession.

Environmental Review Scope of Work

The scope of work is for on-call environmental review services and technical expertise on an as-needed basis. The consultant/contractor services are needed to function as support to City staff and/or consultants who are overseeing the processing of public projects and various private discretionary development applications within the City, including, but not limited to:

- General Plan Amendments
- Zone changes
- Specific Plans
- General Development Plans
- Tentative Subdivision Mapping

Duties may include the initiation and preparation of all necessary environmental documentation and specific stand-alone technical studies, as required by CEQA and/or NEPA, when applicable. In addition, the City may require from time-to-time services that involve research and analysis of specific environmental issues associated with the Community Development Department, and other such services requested by the City and within the scope of the environmental review profession.

Fiscal and Other Specialty Services Scope of Work

The scope of work is for on-call Fiscal and other specialty professional services and technical expertise on an as-needed basis. The consultant/contractor services are needed to function as support to City staff and/or consultants who are overseeing the processing of public projects and various private discretionary development applications within the City, including, but not limited to:

- Fiscal Analysis
- Market Study
- Fiscal Impact Study
- Tax Sharing Analysis for Annexation
- Other Specialty Professional Services (describe in SOQ submittal)

In addition, the City may require from time-to-time services that involve research and analysis of specific development issues associated with the Community Development Department, and other such services requested by the City and within the scope of the specialty review profession.

Work will be performed on an on-call basis to provide a variety of services during the contract City Services have been divided into categories in Table D below.

Table D - Services Included for Community Development Projects and Programs

City Services	Submitting Qualification
Building	
D1. Support Staff (Permit Counter or General Administrative)	
D2. Permit Technician (ICC certification)	
D3. Building Plan Check (ICC certified)	
D4. Fire System Plan Check	
D5. Building Inspector (ICC certified)	
D6. Fire System Inspector	
D7. Other (specify) (CASP certified)	
Planning	
D8. Entitlement Review	
D9. Plan Check	
D10. Annexation Application Processing	
D11. Project Management	
D12. Specific Plans	
D13. General Development Plans	
D14. General Plan Amendments	
D15. Zone Changes	
D16. Use Permits	
D17. Other (specify): Various Assistance with In-House Planning Functions	
Environmental	
D18. Environmental Consulting	
D19. CEQA/Mitigation Monitoring Reporting Program (MMRP) Compliance	
D20. EIR/Initial Study/Negative Declaration Preparation/Review	
D21. Other (specify): Stand-alone technical studies	
Fiscal	
D22. Fiscal Analysis	
D23. Market Study	
D24. Fiscal Impact Study	
D25. Tax Sharing Analysis for Annexation	
D26. Other (specify)	
Specialty Professional Services	
D27. (specify)	
D28. (specify)	
D29. (specify)	

EXHIBIT E

Information Technology (IT) and Geographic Information System (GIS) Projects and Programs

Information Technology Scope of Work

This Scope of Work encompasses several categories, each fundamental to our strategic objectives. Vendors are invited to submit quotations for any or all categories, ensuring alignment with the outlined requirements and standards. Our overarching goal is to achieve increased efficiency, robust cybersecurity, and scalable technology solutions across our organization.

1. **Cybersecurity (24x7)**
    - Services: Incident response (NIST SP 800-61), CJIS audit readiness, digital forensics, threat containment, patch/IOC deployment, crisis comms, post incident reporting, tabletop exercises.
    - Add-ons: Managed detection and response (MDR), threat hunting, vulnerability management, phishing takedowns.
    - Compliance: CJIS for PD, HIPAA for EMS/clinic, IRS Pub 1075 for tax data, CPRA for privacy, PCI for payments.

2. **Network, Datacenter, and Edge**
    - Services: Emergency triage for outages, BGP/SD WAN, firewall/IPS, wireless controllers, VPN, redundant paths, QoS for CAD/911, CJIS readiness, Design and installation of network infrastructure, Implementation of network security measures, Server consolidation and virtualization.
    - Add-ons: After hours change windows, config backups, lifecycle/OS upgrades.

3. **Server Operations**
    - Services: Patch deployment rollbacks, EDR containment, gold image repairs, GPO issues, critical server rebuilds, server consolidation and virtualization, lifecycle/OS upgrades.
    - Add-ons: After-hours change windows, config backups, lifecycle/OS upgrades.

4. **Cloud and SaaS Platforms**
    - Services: M365/Azure tenancy emergencies (Outlook, Teams, Intune), identity sync failures, Exchange Online Protection issues, SharePoint/OneDrive access, conditional access lockouts, AWS/Azure infrastructure outages.

5. **Identity and Access Management**
    - Services: AAD/Microsoft Entra, ADFS/SSO, MFA break glass, privileged access, certificate/PKI outages.

6. **OT/SCADA for Water/Wastewater Facilities**
    - Services: PLC/HMI faults, telemetry/RTU communications, historian alarms, pump station controls, ICS network segmentation.
    - Standards: ISA/IEC 62443, AWWA Cybersecurity Guidance.

7. **AV/Meeting Tech and Council Chambers**
    - Services: Live meeting failover (hybrid), streaming, captioning, agenda system integrations, AV equipment installation and support, meeting room design.

Geographic Information System Scope of Work

1. **Data, GIS, and Analytics**
    - Services: Critical dashboards, data pipelines (ETL/ELT), GIS map services (ArcGIS Enterprise/Online), custom GIS Integrations, scripting, address/parcel layers, maps.
    - Add-ons: Open data portal breaks, data quality triage.

Table E - Services Included for Information Technology (IT) and Geographic Information System (GIS) Projects and Programs

City Services	Submitting Qualification
Information and Technology	
E1. Cybersecurity (24x7)	
E2. Network, Datacenter, and Edge	
E3. Server Operations	
E4. Cloud and SaaS Platforms	
E5. Identity and Access Management	
E6. OT/SCADA for Water/Wastewater and Facilities	
E7. AV/Meeting Tech and Council Chambers	
Geographic Information System	
E8. Data, GIS, and Analytics	

EXHIBIT F

Public Works - Water Projects and Programs

Qualified consulting firms to provide comprehensive water system planning services to support long-term water supply reliability, regulatory compliance, and sustainable resource management. The selected consultants will assist the City in evaluating, planning, and prioritizing water supply strategies. The general Scope of Services includes:

- Data collection and review of existing studies, reports, and system information
- Regulatory review and coordination support
- Technical analyses and alternatives evaluation
- Stakeholder and agency coordination support
- Preparation of planning-level reports, figures, and cost estimates
- Development of implementation strategies and phasing plans.

The planning efforts will inform capital improvement planning, regulatory coordination, funding strategies, and future project implementation. Future projects may include evaluation of groundwater system impacts and treatment alternatives for PFAS or other water quality items, planning and feasibility analysis for groundwater recharge and aquifer replenishment, and development of an updated recycled water master plan. In addition to the below listed Services in Table F, proposers may be asked to provide the following services that include any one or combination of the following:

- Preparation of City Council staff reports, other reports and presentations to Council, public, or public entities in the region
- Development and implementation of finance plans and strategies necessary to implement projects
- Submit project task orders to include scope of work and budget
- Submit invoices by project/task in a format acceptable to the City. Invoice to include description of work and time billed
- Perform other relevant duties and responsibilities as requested or assigned by the City in support of project and operational needs.

Table F - Services Included for Public Works Water Projects and Programs

City Services	Responsible Charge (Additional Qualifications if Applicable)	Submitting Qualification
F1. Data collection and review of existing studies, reports, and system information.	Registered Civil Engineer	
F2. Regulatory review and coordination support.	Registered Civil Engineer	
F3. Technical analyses and alternatives evaluation.	Registered Civil Engineer	
F4. Stakeholder and agency coordination support.	Registered Civil Engineer	
F5. Preparation of planning-level reports, figures, and cost estimates.	Registered Civil Engineer	
F6. Development of implementation strategies and phasing plans.	Registered Civil Engineer	

EXHIBIT G

Request for Qualifications (RFQ) Application

Firm Name

Contact Name

Address 1

Address 2

Email

Phone

Submitting SOQ for:

Development Project Review (Exhibit A)	☐
Capital Improvement Program (CIP) Project Management and Implementation (Exhibit B)	☐
Construction Management and Inspections for Development & Capital Improvement Projects (Exhibit C)	☐
Community Development Projects and Programs (Exhibit D)	☐
Information Technology (IT) and Geographic Information System (GIS) Projects and Programs (Exhibit E)	☐
Public Works - Water Projects and Programs (Exhibit F)	☐

Table A - Services Included for Development Project Review

City Services	Responsible Charge* (Additional Qualifications if Applicable)	Submitting Qualification
A1. Entitlement Review including but not limited to: • Review Infrastructure and Technical Studies • Preparation/review of Draft Conditions of Approval • Support preparation of environmental documents by review of infrastructure areas.	Registered Civil Engineer	☐
A2. Surveying including but not limited to: • Map Review (Tentative, final and parcel maps) • Easement Review • Boundary Line Adjustment • Preparation/review of various legal descriptions, maps, etc.	Registered Land Surveyor	☐
A3. Development Improvement and Grading Plan Review, which may include but is not limited to: • Infrastructure • Joint Trench • ADA • Streetlight plan • Pump station (including structural and electrical)	Registered Civil Engineer	☐
A4. Drainage Study and Modeling Review and Preparation	Registered Civil Engineer	☐
A5. Storm Water Quality Plan Review	Registered Civil Engineer	☐
A6. Water System/Supply Study Review and Modeling	Registered Civil Engineer	☐
A7. Sewer System Study Review and Modeling	Registered Civil Engineer	☐
A8. Storm Water Pollution Prevention Plan (SWPPP) and Erosion and Sediment Control Plan Review	Register Engineer and Qualified SWPPP Practitioner (QSP) and/or Qualified SWPPP Developer (QSD) for applicable items	☐
A9. Flood Plain Management / FEMA Submittal Review	Registered Civil Engineer	☐
A10. Landscaping Plan Review	Registered Landscape Architect	☐
A11. Transportation Review including but not limited to: • Traffic impact report • Traffic signal control systems • Street signage and marking • Roundabouts design • Traffic signal modifications and timing	Registered Traffic Engineer	☐
A12. Structural Review including but not limited to: • Bridges • Fabricated infrastructure	Registered Structural Engineer	☐
A13. Environmental engineering to review reports, evaluate data, review proposed mitigation, and/or recommend mitigation for contaminated sites.	Registered Engineer or Geologist	☐
*Responsible Charge shall be licensed to practice within California.		

Table B - Services Included for Capital Improvement Program Project Management and Implementation

City Services	Submitting Qualification
B1. Surveying and mapping	☐
B2. Civil Engineering	☐
B3. Geotechnical & Materials Testing	☐
B4. Transportation/Traffic Engineering	☐
B5. Site Planning and Permitting	☐
B6. Environmental	☐
B7. ADA	☐
B8. Real Estate Acquisition	☐
B9. Landscape Architecture	☐
B10. Structural Engineering & Architecture	☐

Table C - Services Included for Construction Management and Inspections for Development & Capital Improvement Projects

City Services	Submitting Qualification
Private Development	
C1. Construction Management	☐
C2. Inspections	☐
Capital Improvement	
C3. Construction Management	☐
C4. Inspections	☐
C5. Special Testing	☐

Table D - Services Included for Community Development Projects and Programs

City Services	Submitting Qualification
Building	
D1. Support Staff (Permit Counter or General Administrative)	☐
D2. Permit Technician (ICC certification)	☐
D3. Building Plan Check (ICC certified)	☐
D4. Fire System Plan Check	☐
D5. Building Inspector (ICC certified)	☐
D6. Fire System Inspector	☐
D7. Other (specify) (CASP certified)	☐
Planning	
D8. Entitlement Review	☐
D9. Plan Check	☐
D10. Annexation Application Processing	☐
D11. Project Management	☐
D12. Specific Plans	☐
D13. General Development Plans	☐
D14. General Plan Amendments	☐
D15. Zone Changes	☐
D16. Use Permits	☐
D17. Other (specify): Various Assistance with In-House Planning Functions	☐
Environmental	
D18. Environmental Consulting	☐
D19. CEQA/Mitigation Monitoring Reporting Program (MMRP) Compliance	☐
D20. EIR/Initial Study/Negative Declaration Preparation/Review	☐
D21. Other (specify): Stand-alone technical studies	☐
Fiscal	
D22. Fiscal Analysis	☐
D23. Market Study	☐
D24. Fiscal Impact Study	☐
D25. Tax Sharing Analysis for Annexation	☐
D26. Other (specify)	☐
Specialty Professional Services	
D27. (specify)	☐
D28. (specify)	☐
D29. (specify)	☐

Table E - Services Included for Information Technology (IT) and Geographic Information System (GIS) Projects and Programs

City Services	Submitting Qualification
Information and Technology	
E1. Cybersecurity (24x7)	☐
E2. Network, Datacenter, and Edge	☐
E3. Server Operations	☐
E4. Cloud and SaaS Platforms	☐
E5. Identity and Access Management	☐
E6. OT/SCADA for Water/Wastewater and Facilities	☐
E7. AV/Meeting Tech and Council Chambers	☐
Geographic Information System	
E8. Data, GIS, and Analytics	☐

Table F - Services Included for Public Works Water Projects and Programs

City Services	Responsible Charge (Additional Qualifications if Applicable)	Submitting Qualification
F1. Data collection and review of existing studies, reports, and system information.	Registered Civil Engineer	☐
F2. Regulatory review and coordination support.	Registered Civil Engineer	☐
F3. Technical analyses and alternatives evaluation.	Registered Civil Engineer	☐
F4. Stakeholder and agency coordination support.	Registered Civil Engineer	☐
F5. Preparation of planning-level reports, figures, and cost estimates.	Registered Civil Engineer	☐
F6. Development of implementation strategies and phasing plans.	Registered Civil Engineer	☐

CONTRACT FOR SERVICES

THIS CONTRACT is made on _____, by and between the CITY OF LINCOLN ("City"), and _____ ("Consultant/Contractor").

WITNESSETH:

WHEREAS, the City desires to retain Consultant/Contractor to perform on-call services as described in the attached Scope of Work, and as needed and requested by the City.

WHEREAS, the Consultant/Contractor has presented a proposal for such services to the City, dated March 20, 2026 attached hereto and incorporated herein as Exhibit A, and is duly licensed, qualified and experienced to perform those services;

NOW, THEREFORE, the parties hereto mutually agree as follows:

1. SCOPE OF SERVICES:

A. Consultant/Contractor shall do all work, attend all meetings, produce all reports and carry out all activities necessary for the completion of the services described in **Exhibit A** ("Scope of Work"). This Contract and its exhibits shall be known as the "Contract Documents." Terms set forth in any Contract Document shall be deemed to be incorporated in all Contract Documents as if set forth in full therein. In the event of conflict between terms contained in these Contract Documents, the more specific term shall control. If any portion of the Contract Documents shall be in conflict with any other portion, provisions contained in the Contract shall govern over conflicting provisions contained in the exhibits to the Contract.

B. Consultant/Contractor enters into this Contract as an independent contractor and not as an employee of the City. The Consultant/Contractor shall have no power or authority by this Contract to bind the City in any respect. Nothing in this Contract shall be construed to be inconsistent with this relationship or status. All employees, agents, contractors or subcontractors hired or retained by the Consultant/Contractor are employees, agents, contractors or subcontractors of the Consultant/Contractor and not of the City. The City shall not be obligated in any way to pay any wage claims or other claims made against Consultant/Contractor by any such employees, agents, contractors or subcontractors, or any other person resulting from performance of this Contract.

C. The Consultant/Contractor agrees it has satisfied itself by its own investigation and research regarding the conditions affecting the work to be done and labor and materials needed, and that its decision to execute this Contract is based on such independent investigation and research.

2. TERM OF CONTRACT:

A. The services of Consultant/Contractor are to commence upon execution of this Contract by the City, and shall be undertaken and completed in accordance with the Schedule of Performance, attached hereto and incorporated herein by this reference as **Exhibit B**.

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B. Consultant/Contractor's failure to complete work in accordance with the Schedule of Performance may result in delayed compensation as described in Section 3.

C. The City Manager or his or her designee may, by written instrument signed by the Parties, extend the duration of this Contract for two additional 1-year terms.

3. COMPENSATION:

A. The Consultant/Contractor shall be paid monthly for the actual fees, costs and expenses for all time and materials required and expended, but in no event shall total compensation exceed the amounts specified in the Notice to Proceed without City's prior written approval.

B. Said amount shall be paid upon submittal of a monthly billing. Consultant/Contractor shall furnish City with invoices for all expenses as well as for all materials authorized by this Contract. The invoice(s) shall be submitted with the monthly billing. If Consultant/Contractor's performance is not in conformity with the Schedule of Performance, payments may be delayed or denied, unless the Consultant/Contractor's failure to perform in conformity with the Schedule of Performance is a documented result of the City's failure to conform to the Schedule of Performance, or if the Schedule of Performance is extended pursuant to Section 5.

C. If the work is halted at the request of the City, compensation shall be based upon the proportion that the work performed bears to the total work required by this Contract, subject to Section 4.

4. TERMINATION:

A. This Contract may be terminated by either party, provided that the other party is given not less than (30) calendar days' written notice (delivered by certified mail, return receipt requested) of intent to terminate.

B. The City may temporarily suspend this Contract, at no additional cost to City, provided that the Consultant/Contractor is given written notice (delivered by certified mail, return receipt requested) of temporary suspension. If City gives such notice of temporary suspension, Consultant/Contractor shall immediately suspend its activities under this Contract.

C. Notwithstanding any provisions of this Contract, Consultant/Contractor shall not be relieved of liability to the City for damages sustained by the City by virtue of any breach of this Contract by Consultant/Contractor, and the City may withhold any payments due to Consultant/Contractor until such time as the exact amount of damages, if any, due the City from Consultant/Contractor is determined.

D. In the event of termination, the Consultant/Contractor shall be compensated as provided for in this Contract, except as provided in Section 4C. Upon termination, the City shall be entitled to all work, including, but not limited to, appraisals, inventories, studies, analyses, drawings and data estimates performed to that date in accordance with Section 7 hereof.

5. AMENDMENTS, CHANGES OR MODIFICATIONS:

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Amendments, changes or modifications in the terms of this Contract may be made at any time by mutual written agreement between the parties hereto and shall be signed by the persons authorized to bind the parties hereto.

6. EXTENSIONS OF TIME:

Consultant/Contractor may, for good cause, request extensions of time to perform the services required hereunder. Such extensions shall be authorized in advance by the City in writing and shall be incorporated in written amendments to this Contract or the attached Scope of Work in the manner provided in Section 5.

7. PROPERTY OF CITY:

A. It is mutually agreed that all materials prepared by the Consultant/Contractor under this Contract shall become the property of the City, and the Consultant/Contractor shall have no property right therein whatsoever. Immediately upon termination, the City shall be entitled to, and the Consultant/Contractor shall deliver to the City, all data, drawings, specifications, reports, estimates, summaries and other such materials as may have been prepared or accumulated to date by the Consultant/Contractor in performing this Contract which is not Consultant/Contractor's privileged information, as defined by law, or Consultant/Contractor's personnel information, along with all other property belonging exclusively to the City which is in the Consultant/Contractor's possession.

B. Additionally, it is agreed that the parties intend this to be a contract for services and each considers the products and results of the services to be rendered by Consultant/Contractor hereunder (the "Work") to be a work made for hire. Consultant/Contractor acknowledges and agrees that the Work (and all rights therein, including, without limitation, copyright) belongs to and shall be the sole and exclusive property of the City.

8. **COMPLIANCE WITH ALL LAWS; PREVAILING WAGES**:

A. Consultant/Contractor shall comply with all applicable laws, ordinances, and codes of federal, state and local governments, as applicable, and shall commit no trespass on any public or private property in performing any of the work authorized by this Contract. If necessary, it shall be City's responsibility to obtain all rights of way and easements to enable Consultant/Contractor to perform its services hereunder. Consultant/Contractor shall assist City in providing the same.

B. Some or all of the work herein may be a "public work" within the meaning of Labor Code section 1720, subject to the payment of prevailing wages under Labor Code sections 1720 et seq. Accordingly, Consultant/Contractor shall cause all such work, as applicable, to be performed as a "public work" in compliance with California prevailing wage laws, including the payment of prevailing wages, as applicable. In the event it is determined that the Consultant/Contractor is required to pay prevailing wages for the work performed under this Agreement, but failed to do so, the Consultant/Contractor shall pay all applicable penalties, costs, fees, wages, and wage differential. To the extent the project is subject to the requirement of payment of prevailing wages pursuant to California Labor Code sections 1720 et seq, then the project is subject to compliance monitoring and enforcement by the Department of Industrial Relations. Copies of the prevailing rate of per diem wages are on file at the City's offices, which shall be made available to any interested party on request. Consultant/Contractor shall cause a copy of the determination of the director of the prevailing rate of

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per diem wages to be posted at each job site, as well as all related notices required by applicable law and regulation. In the event that the work performed requires payment of prevailing wages, contractor shall be required to be registered with Department of Industrial Relations as a Public Works Contractor at all times during performance of the contract. Contractor shall also be required to submit Certified Payroll reports to the City of Lincoln as a condition of any payment under this contract.

9. WARRANTIES AND RESPONSIBILITIES - CONSULTANT/CONTRACTOR:

A. Consultant/Contractor agrees, represents and warrants to City that it has all licenses, permits, qualifications and approvals of whatever nature which are legally required for Consultant/Contractor to practice its profession and to properly provide the services set forth in **Exhibit A** in a manner which is consistent with the generally accepted standards of Consultant/Contractor's profession. Consultant/Contractor represents and warrants to City that Consultant/Contractor shall, at its sole cost and expense, keep in effect or obtain at all times during the term of this Contract any licenses, permits and approvals which are legally required for Consultant/Contractor to practice its profession at the time the services are performed.

B. Consultant/Contractor agrees and represents that the work performed under this Contract shall be in accordance with applicable federal, state and local law in accordance with Section 17A hereof.

C. Consultant/Contractor shall designate a project manager who at all times shall represent the Consultant/Contractor before the City on all matters relating to this Contract. In the event that City, in its sole discretion, at any time during the term of this Contract, desires the removal of any person or persons assigned by Consultant/Contractor, including but not limited to the project manager, to perform services pursuant to this Contract, Consultant/Contractor shall remove any such person immediately upon receiving notice from City of the desire of City for the removal of such person or persons.

D. Except as set forth in **Exhibit D,** Consultant/Contractor shall, at its sole cost and expense, furnish all facilities, equipment, and other materials which may be required for furnishing services pursuant to this Agreement. City shall furnish to Consultant/Contractor only the facilities, equipment, and other materials listed in **Exhibit D** according to the terms and conditions set forth in **Exhibit D.**

E. Consultant/Contractor shall provide corrective services without charge to the City for services which fail to meet the above professional and legal standards and which are reported to Consultant/Contractor in writing within sixty (60) days of discovery. Should Consultant/Contractor fail or refuse to perform promptly its obligations, the City may render or undertake performance thereof and the Consultant/Contractor shall be liable for any expenses thereby incurred.

10. SUBCONTRACTING:

None of the services covered by this Contract shall be subcontracted without the prior written consent of the City, which will not be unreasonably withheld. Consultant/Contractor shall be as fully responsible to the City for the negligent acts and omissions of its contractors and subcontractors, and of persons either directly or indirectly employed by them, as it is for the negligent acts and omissions of persons directly employed by Consultant/Contractor.

11. ASSIGNABILITY:

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Consultant/Contractor shall not assign or transfer any interest in this Contract whether by assignment or novation, without the prior written consent of the City which will not be unreasonably withheld. However, claims for money due or to become due to Consultant/Contractor from the City under this Contract may be assigned to a financial institution or to a trustee in bankruptcy, without such approval. Notice of any assignment or transfer whether voluntary or involuntary shall be furnished promptly to the City.

12. INTEREST IN CONTRACT:

Consultant/Contractor covenants that neither it, nor any of its employees, agents, contractors, subcontractors have any interest, nor shall they acquire any interest, direct or indirect, in the subject of the Contract, nor any other interest which would conflict in any manner or degree with the performance of its services hereunder. Consultant/Contractor shall make all disclosures required by the City's conflict of interest code in accordance with the category designated by the City, unless the City Manager determines in writing that Consultant/Contractor's duties are more limited in scope than is warranted by the category designated by the City code and that a narrower disclosure category should apply. Consultant/Contractor also agrees to make disclosure in compliance with the City conflict of interest code if, at any time after the execution of this Contract, City determines and notifies Consultant/Contractor in writing that Consultant/Contractor's duties under this Contract warrant greater disclosure by Consultant/Contractor than was originally contemplated. Consultant/Contractor shall make disclosures in the time, place and manner set forth in the conflict of interest code and as directed by the City.

13. MATERIALS CONFIDENTIAL:

All of the materials prepared or assembled by Consultant/Contractor pursuant to performance of this Contract are confidential and Consultant/Contractor agrees that they shall not be made available to any individual or organization without the prior written approval of the City, except by court order.

14. LIABILITY OF CONSULTANT/CONTRACTOR-NEGLIGENCE:

Consultant/Contractor shall be responsible for performing the work under this Contract in a manner which is consistent with the generally-accepted standards of the Consultant/Contractor's profession and shall be liable for its own negligence and the negligent acts of its employees, agents, contractors and subcontractors. The City shall have no right of control over the manner in which the work is to be done but only as to its outcome, and shall not be charged with the responsibility of preventing risk to Consultant/Contractor or its employees, agents, contractors or subcontractors.

15. INDEMNITY AND LITIGATION COSTS:

To the greatest extent allowed by law and within the construct of Civil Code § 2782, Consultant/Contractor shall indemnify, defend, and hold harmless the City, its officers, officials, agents, employees and volunteers (the "indemnified parties") from and against any and all claims, damages, demands, liability, costs, losses and expenses, including court costs and reasonable attorneys' fees, arising in any manner out of its performance of this Contract or by reason of negligent acts or omissions, recklessness, or willful misconduct incident to the performance of this Contract on the part of Consultant/Contractor except such loss or damage which was caused by the active negligence, sole negligence, or willful misconduct of the City. Without limiting the foregoing indemnity obligation, Consultant/Contractor further shall indemnify, defend and hold harmless the

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indemnified parties from and against any and all damages, liability, costs, losses, expenses, contributions and penalties, including court costs and reasonable attorneys' fees, arising from Consultant/Contractor's misclassification of itself or its employees' status as an independent contractor. The provisions of this paragraph shall survive termination or suspension of this Contract.

16. CONSULTANT/CONTRACTOR TO PROVIDE INSURANCE:

A. Consultant/Contractor shall not commence any work before obtaining, and shall maintain in force at all times during the duration and performance of this Contract the policies of insurance specified in this Section. Such insurance must have the approval of the City as to limit, form, and amount, and shall be placed with insurers with a current A.M. Best's rating of no less than A:VII (or in the case of Worker's Compensation insurance, with the State Compensation Insurance Fund of California).

B. Prior to execution of this Contract and prior to commencement of any work, the Consultant/Contractor shall furnish the City with certificates of insurance and copies of original endorsements providing evidence of coverage for all policies required by the Contract. The endorsements shall be signed by a person authorized by the insurer to bind coverage on its behalf. The Consultant/Contractor agrees to furnish one copy of each required policy to the City, and additional copies as requested in writing, certified by an authorized representative of the insurer. The failure of Consultant/Contractor or of any of its contractors or subcontractors to maintain or renew coverage or to provide evidence of renewal may be treated by the City as a material breach of this Contract. Approval of the insurance by the City shall not relieve or decrease any liability of Consultant/Contractor.

C. In addition to any other remedy the City may have, if Consultant/Contractor fails to maintain the insurance coverage as required in this Section, the City may obtain such insurance coverage as is not being maintained, in form and amount substantially the same as is required herein, and the City may deduct the cost of such insurance from any amounts due or which may become due Consultant/Contractor under this Contract.

D. No policy required by this Contract shall be endorsed to suspended, voided, canceled, terminated by either party, or reduced in coverage or in limits unless the Consultant/Contractor has provided thirty (30) days' prior written notice by certified mail, return receipt requested, to the City.

E. Any deductibles, aggregate limits, pending claims or lawsuits which may diminish the aggregate limits, or self-insured retentions, must be declared to, and approved by, the City.

F. Aggregate Limits/Impairment

i. If any of the insurance coverages required by this section contain annual aggregate limits, the Consultant/Contractor must give the City notice of any pending claim or lawsuit which may diminish the aggregate. The Consultant/Contractor must take steps to restore the impaired aggregates or provide replacement insurance protection. The City has the option to specify the minimum acceptable aggregate limit for each line of coverage required. No substantial reductions in scope of coverage which may affect City's protection are allowed without City's prior written consent.

G. The requirement as to types, limits, and the City's approval of insurance coverage to be maintained by Consultant/Contractor are not intended to, and shall not in any manner, limit or

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qualify the liabilities and obligations assumed by Consultant/Contractor under the Contract.

H. The Consultant/Contractor and its contractors and subcontractors shall, at their expense, maintain in effect at all times during the performance of work under the Contract not less than the following coverage and limits of insurance, which shall be maintained with insurers and under forms of policy satisfactory to the City. The maintenance by Consultant/Contractor and its contractors and subcontractors of the following coverage and limits of insurance is a material element of this Contract. The failure of Consultant/Contractor or of any of its contractors or subcontractors to maintain or renew coverage or to provide evidence of renewal may be treated by the City as a material breach of this Contract.

I. Worker's Compensation and Employer's Liability Insurance.

i. Worker's Compensation Insurance to protect the Consultant/Contractor, its contractors and subcontractors from all claims under Worker's Compensation and Employer's Liability Acts, including Longshoremen's and Harbor Worker's Act ("Acts"), if applicable. Such coverage shall be maintained, in type and amount, in strict compliance with all applicable state and federal statutes and regulations. The Consultant/Contractor shall execute a certificate of compliance with Labor Code Section 3700, on the form provided in the Contract Documents.

ii. Consultant/Contractor shall provide a Waiver of Subrogation endorsement in favor of the City, its officers, officials, employees, agents and volunteers for losses arising from work performed by the Consultant/Contractor

J. Commercial General Liability Insurance

i. The insurance shall be provided on form CG0001, or its equivalent, and shall include coverage for claims for bodily injury or property damage arising out of premises/operations, products/completed operations, contractual liability, and subconsultant's work and personal and advertising injury resulting from actions, failures to act, or operations of the insured, or by its employees or agents, or by anyone directly or indirectly employed by the insured. The amount of insurance coverage shall not be less than $1,000,000.00 per occurrence and $2,000,000.00 general and products/completed operations aggregates.

ii. The commercial general liability insurance shall also include the following:

a) Endorsement equivalent to CG 2010 1185 naming the City, its officers, officials, employees, agents, and volunteers as additional insureds. The endorsement shall contain no special limitations on the scope of protection afforded to the City, its officers, officials, employees or volunteers.

b) Endorsement stating insurance provided to the City shall be primary as respects the City, its officers, officials, employees and any insurance or self-insurance maintained by the City, its officers, officials, employees or volunteers shall be in excess of the Consultant's insurance and shall not contribute with it, to the payment or satisfaction of any defense expenses, loss, or judgment.

c) Provision or endorsement stating that the Consultant's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

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d) Provision or endorsement stating that any failure to comply with reporting or other provisions of the policies including breaches of representations shall not affect coverage provided to the City, its officers, officials, employees, or volunteers.

e) Provision or endorsement stating that such insurance, subject to all of its other terms and conditions, applies to the liability assumed by the Consultant/Contractor under the Contract, including, without limitation, set forth in Section 15, Indemnity and Litigation Costs.

K. Commercial Automobile Liability Insurance.

i. The commercial automobile liability insurance shall include, but shall not be limited to, protection against claims for death, bodily or personal injury, or property damage for owned, non-owned, and hired automobiles resulting from actions, failures to act, or operations of the insured, or by its employees or agents, or by anyone directly or indirectly employed by the insured. The amount of insurance coverage shall not be less than $1,000,000 per occurrence.

ii. The commercial automobile liability insurance shall include the same endorsements as required for Commercial General Liability Insurance (16.J.ii above.)

L. Professional Liability.

The Consultant/Contractor and its contractors and subcontractors shall secure and maintain in full force, during the term of this Contract and for five years thereafter, professional liability insurance policies appropriate to the respective professions and the work to be performed as specified in this Contract. The limits of such professional liability insurance coverage shall not be less than $1,000,000 per claim.

17. MISCELLANEOUS PROVISIONS:

A. Compliance With Laws. Consultant/Contractor shall keep itself fully informed of, shall observe and comply with, and shall cause any and all persons, firms or corporations employed by it or under its control to observe and comply with, applicable federal, state, county and municipal laws, ordinances, regulations, orders and decrees which in any manner affect those engaged or employed on the work described by this Contract or the materials used or which in any way affect the conduct of the work, including laws relating to prevailing wages pursuant to Labor Code section 1771 et seq.

B. Non-Discrimination. Consultant/Contractor shall not engage in unlawful employment discrimination. Such unlawful employment discrimination includes, but is not limited to, employment discrimination based upon a person's race, religious creed, color, national origin, ancestry, physical handicap, medical condition, marital status, gender, citizenship, or sexual orientation. Consultant/Contractor shall comply with Section 122(a) of the State and Local Fiscal Assistance Act of 1972.

C. Inspection of Records. Consultant/Contractor shall maintain and make available for inspection by the City and its auditors accurate records of all of its costs, disbursements and receipts with respect to any work under this Contract. Such inspections may be made during regular office hours at any time until six (6) months after the final payments under this Contract are made to the Consultant/Contractor.

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D. Entirety of Agreement. This Contract constitutes the entire agreement between the parties relative to the services specified herein and no modification hereof shall be effective unless and until such modification is evidenced by a writing signed by both parties to this Contract. There are no understandings, agreements, conditions, representations, warranties or promises, with respect to this Contract, except those contained in or referred to in the writing.

E. Notices. All notices that are required to be given by one party to the other under this Contract shall be in writing and shall be deemed to have been given if delivered personally or enclosed in a properly addressed envelope and deposited in a United States Post Office for delivery by registered or certified mail addressed to the parties at the following addresses:

CITY: City of Lincoln
Attn: City Manager
600 Sixth Street
Lincoln, CA 95648

CONSULTANT/CONTRACTOR: _____

F. Governing Law. This Contract shall be interpreted and governed by the laws of the State of California.

G. Venue. Any action arising out of this Contract shall be brought in Placer County, California, regardless of where else venue may lie.

H. Attorneys' Fees. In any action brought by either party to enforce the terms of this Contract, each party shall be bear responsibility for its attorney's fees and all costs regardless of whether one party is determined to be the prevailing party.

I. Counterparts. The parties may execute this Contract in two or more counterparts, which shall, in the aggregate, be signed by all the parties, each counterpart shall be deemed an original instrument as against any party who has signed it.

J. Severability. If any term, provision, covenant, or condition of this Contract is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the Contract shall remain in full force and effect and shall in no way be affected, impaired, or invalidated.

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CONSULTANT/CONTRACTOR

_____

(Authorized Signature)

CITY OF LINCOLN,
a municipal corporation

_____

Sean Scully, City Manager

_____ _____
Print Name Dated

_____
Email address

APPROVED AS TO FORM:

_____
Kristine Mollenkopf, City Attorney

_____
Dated

ATTEST:

_____
Hope Ithurburn, City Clerk

_____
Dated

City Accountability:

Department responsible for contract: _____
Staff responsible for contract: _____

ATTACHMENTS:

- ☐ Contract for Services (signed by Consultant/Contractor)
- ☐ Current Insurance Certificate (applicable to the contract & naming City as additional insured)
- ☐ Detailed Scope of Work & Specifications, including hourly rates, etc.
- ☐ Current City Business License (required if working in Lincoln)

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EXHIBIT A

SCOPE OF WORK

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EXHIBIT B

SCHEDULE OF PERFORMANCE

When on-call services are required, the City will provide Consultant/Contractor with the appropriate information/application regarding the task and requesting Consultant/Contractor to respond with the identification of Consultant's staff member to be assigned to the work, a proposed schedule and an estimate of time and costs allocated to various aspects of the task, along with a total project cost based upon the hourly charges included in this contract, along with materials costs and any contingency.

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EXHIBIT C

CERTIFICATE OF COMPLIANCE WITH LABOR CODE § 3700
Labor Code § 1861

I am aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of the work of this contract.

CONSULTANT/CONTRACTOR

By:_____
Title

_____
Print Name

_____
Date

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EXHIBIT D

FACILITIES, EQUIPMENT, OTHER MATERIALS

Consultant/Contractor shall be responsible for providing all necessary facilities, equipment and personnel to undertake the necessary task(s) outlined in **Exhibit A**, except Consultant/Contractor may use City facilities and equipment solely for City work when working from City offices, subject to reasonable restrictions by City.

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EXHIBIT E

REQUIREMENTS FOR C-MIS IN ADDITION TO FIRM INVOICES

Consultant hourly rates shall be fully burdened, meaning that only direct hours may be charged towards the project. All administrative or general office functions of the Consultant are to be included in the fully burdened rates.

For invoices under Exhibit C, Construction Management and Inspections for Development & Capital Improvement Projects, the City will only pay for consultant hours that have been documented both through firm invoices and through C-MIS, and substantiated to the City's approval.

Consultant shall have the following responsibilities:

- Begin authorized services once the City has established the project description, scope of work, project number, schedule, and budget in an On-Call Contract and a Notice to Proceed.
- Record time for all staff in the C-MIS system. **Invoices that do not match the information in C-MIS will not be paid until such time as the information matches and is approved by the City**.
- Submit monthly invoices by the 15th of each month for the immediate preceding month to the City.
- Each project **shall be invoiced separately**, including a detailed listing of charges for the month that are reconciled to the C-MIS data, and a summary of charges comparing the budget estimate to the total charges and percentages complete.
- A summary of all individual project invoices must be submitted indicating the total amount due from the City's held developer deposit funds. The summary information must agree with the DFR's and time sheets previously submitted to the City.
- Keep the City management informed of all issues requiring attention.
- Assist City staff in responding to questions from developers regarding charges to specific projects.
- No overtime will be paid without prior written approval from the City.
- No increase to rates once consultant staff has been assigned to a project.

After staff review is complete, invoices will be paid through Accounts Payable to Consultant. If the approved costs are different from the original invoice, Consultant shall provide a new invoice to reflect only the approved charges.

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STAFF REPORT

Item Number 13.F

SUBJECT: Adopt a Resolution Authorizing the City Manager to Execute a Contract Amendment with Opticos Design, Inc. in the Amount of $38,738 for the Downtown Master Plan Project, Approving the Related Revenue and Expenditure Budget Augmentation; and Finding the Actions are Exempt From the California Environmental Quality Act. (Efren Sanchez).

SUBMITTED BY: Efren Sanchez

DEPARTMENT: Community Development

DATE: June 9, 2026

STAFF RECOMMENDATION:

Staff recommends the City Council adopt a resolution authorizing the City Manager to execute a contract amendment with Opticos Design, Inc. in the amount of $38,738 for the Downtown Master Plan project, approving the related revenue and expenditure budget augmentation; and finding the actions are exempt from the California Environmental Quality Act.

BACKGROUND/INTRODUCTION:

On August 22, 2023, the City Council authorized Resolution 2023-148 for the City of Lincoln to accept Sacramento Area Council of Governments (SACOG) Green Means Go Funding in the amount of $400,000 to be utilized for the Downtown Lincoln Green Zone. Authorizing the City Manager to enter into an agreement and execute any and all necessary documents associated with acceptance and administration of said funds.

On January 12, 2024, staff released the request for proposals (RFP) for professional services for the Downtown Lincoln Green Zone. The request was published on PlanetBids and the City's website with proposals due February 16, 2024. The review panel selected the bid from Opticos Design, Inc as the winning proposal. During the RFP process, staff was informed by SACOG that the Governor's January budget proposal targeted cuts to REAP 2 funding programs by $300 million or 50%.

On June 29, 2024, Governor Newsom signed the 2024 State Budget, which resulted in REAP 2 program funds decrease from $600 million to $560 million. As a result, the City's original $400,000 grant award reduced by 6.25% for a total of $375,000.

On July 23, 2024, City Council approved Resolution 2024-153 authorizing the City Manager to execute a contract for professional services with Opticos Design, Inc (Consultant) for the Downtown Lincoln Green Zone in the amount of $443,796 for the entire project. The SACOG

grant funding would cover 85% of the budget and the rest would be covered by Standard Allowance and American Recovery Act (ARPA) funds and Development Service funds.

On August 15, 2024, Staff and Consultant kickstarted the Downtown Master Plan and Objective Design and Development Standards (DMP+ODDS) project for the Downtown Lincoln Green Zone.

On February 25, 2025, City Council approved Resolution 2025-023 authorizing the City Manager to execute Contract Amendment #1 with Opticos for additional services. These additional services included a Downtown Lincoln expanded project area and include a multi-day charette to establish the vision for the Downtown Master Plan. The contract amendment authorized $193,425 in additional funding for the project, increasing the total contract of professional services with Opticos from $443,796 to $637,221. Task 5 – Environmental Documentation anticipated an Environmental Checklist with Rincon as the environmental subconsultant to Opticos.

On May 5, 2025, the City of Lincoln was awarded an EEI grant award for $374,931. The City of Lincoln, in partnership with the Chamber, was selected to implement this grant to support meaningful community engagement in the Downtown Master Plan project. The updated scope of work included dividing up the $374,931 grant award as follows: City would obtain $51,921 (14%), Professional Service Consultant would obtain $125,410 (33%), and the CBO – Chamber would obtain $197,600 (53%) to carry out additional outreach for the Downtown Master Plan.

FINDINGS/ANALYSIS:

On March 24, 2026, City Staff, Opticos, and Rincon Consultants held a CEQA kick-off meeting to review the project and scope of work. During that meeting, the team determined that the project would require more than an Environmental Checklist and that a CEQA Addendum would provide the necessary environmental coverage. However, preparation of the CEQA Addendum requires additional funding; therefore, staff is requesting this contract amendment #2.

Attachment 2 includes a proposal and scope of work for these amended services. The contract amendments would provide additional services for the Downtown Master Plan project, including preparation of a CEQA Addendum in place of the originally budgeted and previously agreed upon CEQA Checklist. Due to proposed changes to the Downtown Master Plan, including increased densities, Rincon proposes to complete an addendum in place of the previously proposed Section 15183 Consistency Checklist.

The estimated cost for the addendum described above is $38,738. When added to the current authorized budget of $75,811 for Task 5, the total revised budget would be $114,549. Additional cost breakdown is included in Attachment 2.

ENVIRONMENTAL REVIEW:

This resolution is not subject to the California Environmental Quality Act (“CEQA”), as codified at Public Resources Code §§ 21000, et seq., and as further governed by 14 California Code of Regulations §§ 15000, et seq., because it is not a project as contemplated by 14 C.C.R. § 15378. Even if this resolution were subject to CEQA, the City Council finds this resolution exempt from the requirements of CEQA pursuant to 14 C.C.R. § 15061(b)(3), because there is no possibility it will have a significant effect on the environment.

FISCAL IMPACT:
The total contract amount of $637,221 is funded through a combination of reimbursable funds from SACOG and City matching funds, pursuant to an agreement between SACOG and the City. Under that agreement, SACOG will provide $375,000 for the project, and the City will be responsible for the remaining $262,221 from both Standard Allowance and Recover Act (ARPA) Fund 1020 and Development Services Fund 2480.

Staff is requesting a revenue and expenditure budget augmentation in the amount of $38,738 in Fund 2480 to support this contract amendment and cover the additional services associated with preparation of a CEQA Addendum. This would raise the total contract amount to $675,959.

ATTACHMENTS:
Attachment 1_CC Resolution 2026_XX.docx

Attachment 2_CONTRACT FOR SERVICES AMENDMENT.docx

Attachment 2_CONTRACT FOR SERVICES AMENDMENT_with Exhibit.pdf

RESOLUTION 2026-XXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN AUTHORIZING THE CITY MANAGER TO EXECUTE A PROFESSIONAL SERVICES CONTRACT AMENDMENT WITH OPTICOS DESIGN, INC. IN THE AMOUNT OF $38,738 FOR DOWNTOWN MASTER PLAN PROJECT; TO APPROVE RELATED REVENUE AND EXPENDITURE BUDGET AUGMENTATION; AND FINDING THE ACTIONS ARE EXEMPT FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT

WHEREAS, on August 22, 2023, the City Council authorized Resolution 2023-148 for the City of Lincoln to accept Sacramento Area Council of Governments (SACOG) Green Means Go Funding in the amount of $400,000 to be utilized for the Downtown Lincoln Green Zone. Authorizing the City Manager to enter into an agreement and execute any and all necessary documents associated with acceptance and administration of said funds; and

WHEREAS, on July 23, 2024, City Council approved Resolution 2024-153 authorizing the City Manager to execute a contract for professional services with Opticos Design, Inc (Consultant) for the Downtown Lincoln Green Zone in the amount of $443,796 for the entire project. The SACOG grant funding would cover 85% of the budget and the rest would be covered by Standard Allowance and American Recovery Act (ARPA) funds; and

WHEREAS, on February 25, 2025, City Council approved Resolution 2025-023 authorizing the City Manager to execute Contract Amendment #1 with Opticos for additional services. These additional services included a Downtown Lincoln expanded project area and include a multi-day charette to establish the vision for the Downtown Master Plan. The contract amendment authorized $193,425 in additional funding for the project, increasing the total contract of professional services with Opticos from $443,796 to $637,221. Task 5 – Environmental Documentation anticipated an Environmental Checklist with Rincon as the environmental subconsultant to Opticos; and

WHEREAS, on March 24, 2026, City Staff, Opticos, and Rincon Consultants held a CEQA kick-off meeting to review the project and scope of work. During that meeting, the team determined that the project would require more than an Environmental Checklist and that a CEQA Addendum would provide the necessary environmental coverage. However, preparation of the CEQA Addendum to the City of Lincoln General Plan 20250 EIR requires additional funding; therefore, staff is requesting this contract amendment #2; and

WHEREAS, the contract amendments would provide additional services for the Downtown Master Plan project, including preparation of a CEQA Addendum in place of the originally budgeted and previously agreed upon CEQA Checklist. Attachment 2 includes a proposal and scope of work for these amended services; and

WHEREAS, Lincoln Municipal Code Chapter 3.24 – Contracts and Purchasing requires that this contract amendment be brought to the City Council for City Manager authorization to execute contact amendments.

NOW THEREFORE BE IT RESOLVED:

Section 1. The City Manager or designee is directed to execute a contract amendment with Opticos Design, Inc for the additional services associated with preparation of a CEQA Addendum:

a. Agreement by and between the City of Lincoln and Opticos Design, Inc relative to the Downtown Master Plan and Objective Design and Development Standards project; and

b. The Contract Amendment is in the amount of $38,738.

Section 2. The City Council additionally finds these actions are exempt from the California Environmental Quality Act ("CEQA"), as codified at Public Resources Code §§ 21000, et seq., and as further governed by 14 California Code of Regulations §§ 15000, et seq., because they are not projects as contemplated by 14 C.C.R. § 15378. Even if these actions were subject to CEQA, this resolution is exempt from the requirements of CEQA pursuant to 14 C.C.R. § 15061(b)(3), because there is no possibility it will have a significant effect on the environment.

PASSED AND ADOPTED this 9th day of June, 2026 by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

_____
Richard Pearl, Mayor

ATTEST:

_____
Hope Ithurburn, City Clerk

CONTRACT FOR SERVICES AMENDMENT

AMENDMENT NO. 2

TO

CONTRACT FOR SERVICES (*formerly PSA*)

Dated 06/09/2026

WITH

Opticos Design, Inc.
2100 Milvia Street, Suite 125
Berkeley, CA 94704

The Contract for Services dated **07/23/2024**, with **Opticos Design, Inc., 2100 Milvia Street, Suite 125, Berkeley, CA 94704** for **Downtown Lincoln Green Zone** (the "Contract"), is hereby amended as follows (the "Amendment"):

1. The term shall **be extended to December 31, 2026.**
2. Compensation for services shall **be increased by $38,738. The total contract amount, as amended, shall not exceed $675,959.]**
3. Except as specifically stated in this Amendment, the Contract shall remain unchanged and in full force and effect.

The amended scope of work includes **preparation of a CEQA Addendum to the 2008 City of Lincoln 2050 General Plan EIR,** and more particularly described in Exhibit A, attached to this Amendment. Executed this 9th day of June, 2026 by:

CITY OF LINCOLN,
a municipal corporation

Approved by:

_____
Sean Scully, City Manager

_____
Dated

ATTEST _____
Hope Ithurburn, City Clerk

Dated:_____

CONTRACTOR,

By: _____

_____
Print Name
Title: _____
Email:_____
Dated:_____

APPROVED AS TO FORM

_____
Doug White, Interim City Attorney

Dated:_____

City Accountability:
Department responsible for contract:
Community Development_____

Staff responsible for contract:
Efren Sanchez_____

ATTACHMENTS:

☐ CONTRACT FOR SERVICES (*signed by Consultant/Contractor*)
☐ Current Insurance Certificate *(applicable to the contract)*
☐ Detailed Scope of Work & Specifications, including hourly rates, etc.

- ☐ **Amount** $38,738 & **Account/Fund CDEV05-601-50400-2480 Contract # 30250053**
- ☐ Current City Business License (required if working in Lincoln)
- ☐ Copies of Quotes

CONTRACT FOR SERVICES AMENDMENT

AMENDMENT NO. 2

TO

CONTRACT FOR SERVICES (*formerly PSA*)

Dated 06/09/2026

WITH

Opticos Design, Inc.
2100 Milvia Street, Suite 125
Berkeley, CA 94704

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CITY OF LINCOLN,
a municipal corporation

Approved by:

_____
Sean Scully, City Manager

_____
Dated

ATTEST _____
Hope Ithurburn, City Clerk

Dated:_____

CONTRACTOR,

By: _____

_____
Print Name
Title: _____
Email:_____
Dated:_____

APPROVED AS TO FORM

_____
Doug White, Interim City Attorney

Dated:_____

City Accountability:
Department responsible for contract:
Community Development

Staff responsible for contract:
Efren Sanchez

ATTACHMENTS:

☐ CONTRACT FOR SERVICES (*signed by Consultant/Contractor*)
☐ Current Insurance Certificate *(applicable to the contract)*
☐ Detailed Scope of Work & Specifications, including hourly rates, etc.

- ☐ **Amount** $38,738 & **Account/Fund CDEV05-601-50400-2480 Contract # 30250053**
- ☐ Current City Business License (required if working in Lincoln)
- ☐ Copies of Quotes

Rincon Consultants, Inc.
2060 Knoll Drive
Ventura, California 93003
805-644-4455

May 27, 2026
Rincon Project No. 24-15677

Cecilia Kim, PhD, Planning Manager
Opticos Design, Inc.
2100 Milvia Street, Suite 125
Berkeley, California 94704
Via email: cecilia.kim@opticosdesign.com

Subject: Proposal to Prepare an Addendum for the City of Lincoln Downtown Specific Plan

Dear Ms. Kim:

This letter is Rincon Consultants, Inc.'s proposal to amend our current authorized scope of work for the Lincoln Downtown Specific Plan. Due to proposed changes to the plan, including increased densities, Rincon proposes to complete an addendum in place of the previously proposed Section 15183 Consistency Checklist. Tasks that are not included in the amended scope of work below remain the same. The scope of work for these amended services will be as follows.

Scope of Work

Task 1 Project Startup & Management

Rincon will provide project management services under this scope of work. Management efforts will consist of regular communications with City personnel on an as-needed basis via email and phone to provide updates on the progress of the reports and discuss any issues that arise over the course of the project. This task includes internal coordination with the project team and ongoing project management responsibilities throughout the duration of the of the project, such as cost and schedule tracking, progress reporting, invoicing, and clerical work.

Task 5 CEQA Documentation

Rincon will prepare an Addendum to the City of Lincoln's 2050 General Plan EIR, in accordance with CEQA Guidelines Section 15164. Rincon will review information from the certified General Plan EIR and will reference verified information from this document in the Addendum. The Addendum will supplement the General Plan EIR analysis with new or updated analysis as necessary and appropriate, especially for issue areas which are the subject of new regulations or standards since certification of the General Plan EIR. We anticipate that the buildout that would be facilitated by the Downtown Specific Plan would remain within the anticipated buildout identified in the current General Plan and is intended to help promote the growth in Downtown Lincoln that was envisioned by the General Plan when adopted.

Pursuant to CEQA Guidelines Section 15164, an addendum may be prepared if some changes or additions are necessary, but none of the conditions have occurred that would trigger a subsequent or supplemental document (CEQA Guidelines Sections 15162 and 15163), which include the following:

- Substantial changes that require major revisions of the previous EIR due to the involvement of new significant environmental effects or a substantial increase in the severity of previously identified significant effects.
- Substantial changes with respect to the circumstances under which the project is undertaken, which require major revisions of the previous EIR due to the involvement of new significant environmental effects or a substantial increase in the severity of previously identified significant effects.

- New information of substantial importance, which was not known and could not have been known with the exercise of reasonable diligence at the time the previous EIR was certified as complete, that shows any of the following:
  - The project will have one or more significant effects not discussed in the previous EIR.
  - Significant effects previously examined will be substantially more severe than shown in the previous EIR.
  - Mitigation measures or alternatives previously found not to be feasible would in fact be feasible and would substantially reduce one or more significant effects of the project, but the project proponents decline to adopt the mitigation measure or alternative.
  - Mitigation measures or alternatives which are considerably different from those analyzed in the previous EIR would substantially reduce one or more significant effects on the environment, but the project proponents decline to adopt the mitigation measure or alternative.

The Addendum will, to the extent possible, rely on existing environmental documentation and technical studies, including the General Plan Final EIR and the technical studies completed for that project. This work program outlines the steps that would be needed to adhere to state environmental documentation requirements. Preparation of the Addendum will include the following tasks.

Task 5.4 EIR Addendum

Draft Addendum

Rincon will prepare a Draft EIR Addendum pursuant to the requirements set forth in Section 15164 of the CEQA Guidelines. The Draft EIR Addendum will include the following content:

Introduction. The EIR Addendum will include introductory information, including a brief description of the project history and an explanation of the relationship of the document to previous analyses, as well as a description of the required contents and applicability of preparing an Addendum.

Environmental Impact Evaluation. The EIR Addendum will evaluate whether the project would have different environmental impacts or a different degree of impact than those identified in the City of Lincoln 2050 General Plan EIR. The City of Lincoln 2050 General Plan EIR certified in 2008 was prepared in accordance with the CEQA Guidelines at the time. The CEQA guidelines have been updated since to add Energy, Greenhouse Gas Emissions, Tribal Cultural Resources, and Wildfire as discrete topics, and the BAAQMD's greenhouse gas emissions thresholds have also been updated. The impact evaluation will address all issue areas discussed in the certified EIR as well as the issue areas currently in the CEQA guidelines, and the greenhouse gas emissions analysis will reflect the current thresholds. As discussed further below, we assume that the transportation analysis will use current thresholds related to vehicle miles travelled (VMT) rather than level-of-service. The EIR Addendum will place particular emphasis on the key issues most likely to be affected by the project revisions: aesthetics, air quality/greenhouse gas emissions, biological resources, cultural resources, noise, population/housing, transportation, and utilities/service systems. Our approaches to these topics are as follows:

Aesthetics. There are no state-designated scenic highways in or adjacent to the City of Lincoln. However, the project may result in increased height of buildings under a full buildout scenario. As such, Rincon will consult the 2050 General Plan EIR and City Municipal Code to determine whether the project may have a significant impact on visual character.

Air Quality/Greenhouse Gas Emissions. The project has the potential to generate air quality criteria pollutants and greenhouse gas (GHG) emissions from full buildout. The air quality and GHG emissions analysis will estimate plan buildout criteria pollutant and GHG emissions using the current California Emissions Estimator Model (CalEEMod) version. Air quality impacts will be analyzed for consistency with the 2050 General Plan EIR and the Sacramento Metropolitan Air Quality Management District (SMAQMD)

guidelines. GHG impacts were not analyzed in the 2050 General Plan EIR. The GHG impact assessment will briefly describe the status of applicable regulations such as Senate Bill (SB) 32 and Assembly Bill (AB) 1279. It will also assess the project's consistency with local climate action goals, consistency with the approved buildout under the certified EIR, and will qualitatively discuss greater energy efficiency since certification of the 2050 General Plan EIR.

Biological Resources. The Plan Area supports a mixture of commercial, residential, and open space uses; however, sensitive biological resources are expected to be limited by the surrounding development and disturbance, with higher areas of biological sensitivity located along the Auburn Ravine, a potential state and federally protected waterway. Limited portions of the Plan Area may support special-status species, such as burrowing owl, valley elderberry longhorn beetle, or rare plants, while raptors and nesting birds could occur throughout the project area. As part of the biological resources analysis, and consistent with General Plan Policy OSC-5.11, Rincon will collect regional background information on biological resources that could be affected by the project. The collected information will include database queries (e.g., California Natural Diversity Database [CNDDB], California Native Plant Society, U.S. Fish and Wildlife Service, National Wetland Inventory), reviews of regional planning documents, and information provided by City staff. The scope of work does not include a reconnaissance site visit.

Cultural Resources. The Environmental Checklist will incorporate the findings of the Cultural Resources Study (Task 6.2.3).

Noise. The noise analysis for the project will include an assessment of construction and operational noise. Rincon will qualitatively analyze construction noise and vibration from buildout of the plan. The ambient baseline noise environment will be generally characterized based on available published data. No noise level measurements are proposed. Rincon will analyze the potential for on-site noise generators (e.g., heating, air conditioning, and ventilation equipment) to exceed City standards programmatically. An assessment of traffic noise impacts will be addressed qualitatively based on the anticipated population increase in comparison to the approved project baseline. Rincon will evaluate the overall project's compatibility with the 2050 General Plan EIR.

Population and Housing. The increase in allowable density would increase the anticipated population growth in Lincoln. However, Rincon assumes that the population growth associated with the Lincoln Downtown Specific Plan would not be unplanned.

Transportation. Transportation impacts will be qualitatively addressed. The General Plan EIR provided a discussion of Level of Service (LOS) impacts, and did not quantify vehicle miles traveled (VMT). The addendum will qualitatively describe how the proposed land use modifications in Downtown Lincoln would change traffic patterns, and explain how those changes would reduce VMT through the intensification of development near transit areas. Project consistency with Assembly Bill 98 will also be evaluated, if applicable.

Utilities and Service Systems. The increase in allowable density would increase the demand on utilities. Rincon will update the projections identified in the General Plan EIR to include the additional demand from the Lincoln Downtown Specific Plan. Rincon will also review the 2020 Urban Water Management Plan (or the 2025 Urban Water Management Plan, if available) to identify the latest information related to water use, wastewater generation, and water supply. As the Lincoln Downtown Specific Plan would result in an increase beyond 500 residential dwelling units, in accordance with Senate Bill 610, a Water Supply Assessment would be required.

As noted above, if our analysis indicates that a new or substantially more severe impact may occur, or that any of the other circumstances requiring a subsequent mitigated negative declaration or EIR arises, we will stop work immediately and consult with the City on the appropriate course of action, which could include a revised scope and cost for the more involved CEQA process.

The Draft EIR Addendum will be in the format of a stand-alone report. Rincon will submit an electronic copy of the Draft EIR Addendum in Microsoft Word and PDF formats for Opticos and City review and comment. We have scoped for one round of consolidated Opticos and City review and have assumed that no major revisions or new analysis will be required.

This scope also includes accessibility compliance consistent with revised Section 508 Standards. Revised Section 508 standards require enhanced accessibility checks with improved screen reader navigation including verification of color contrast; remediation of illogical reading orders, checking of all bookmarks, insertion of alternative text for figures and tables, and remediation of structural tagging issues for tables, footnotes, links, lists, and checklists.

Final Addendum

Upon receiving one consolidated set of Opticos and City comments on the Draft Addendum, we will prepare a Final Addendum for certification. We will provide electronic versions (in Word and PDF formats) for the City's use. The administrative CEQA record will also be sent to Opticos and the City at this time.

There are no public notification or review requirements for an addendum. The City will present the Addendum along with the Lincoln Downtown Specific Plan for City Council approval at the same time. Once the Addendum is certified, we will file the Notice of Determination with the County and the State Clearinghouse, if desired. We assume the City will have its receipt from filing the California Department of Fish & Wildlife (CDFW) fees at the time the General Plan EIR was certified. Otherwise, additional CDFW fees could be required.

This scope of work assumes that electronic deliverables (Word and/or PDF) will be compliant with Americans with Disabilities Act (ADA)-accessible format revised Section 508 standards.

Task 5.8 Water Supply Assessment

Under this task, Rincon will prepare a Water Supply Assessment (WSA) for the City of Lincoln Downtown Specific Plan. California Water Code (Sections 10910 and 10912), as amended by Senate Bill 610 (SB 610), requires the preparation of a Water Supply Assessment (WSA) for projects that are subject to CEQA, would rely on groundwater to meet some or all of the project's water needs, and would meet one or more thresholds defining a "project" under SB 610. The SB 610 thresholds include the introduction of 500 or more residential dwelling units, such as would occur under the Downtown Specific Plan. The City of Lincoln also relies in part on locally produced groundwater from the North American Subbasin of the Sacramento Valley Groundwater Basin. Therefore, a WSA is required for compliance with CWC as amended by SB 610 and will be developed as part of the CEQA process for the project.

The WSA will characterize water supply availability for the proposed project and assess water supply reliability over a 20-year planning horizon, including with consideration to varying climatic (drought) conditions (normal water year, single dry year, and multiple consecutive dry years). The WSA will be directly informed by the City's current UWMP, which includes projections of water supply availability from existing and planned sources, including Placer County Water Agency (PCWA). The WSA will consider whether demand projections in the current UWMP account for the types of demands that would be introduced by the proposed project, to inform consideration of water supply availability and reliability for the proposed project. Some of the PCWA-delivered supply originates from Nevada Irrigation District (NID), and the WSA will therefore also be informed by NID's current UWMP, as relevant. 2025 UWMPs are anticipated to be available from all agencies by July 1, 2026, when all 2025 UWMPs are due to the California Department of Water Resources (DWR). In addition to the current UWMPs, the WSA for the proposed project will also be informed by other publicly available published resources, including but not limited to the Groundwater Sustainability Plan (GSP) for the North American Subbasin, GSP Annual Reports, and the GSPs of adjacent basins as relevant.

For the purposes of this SOW, it is assumed that no changes to the Project Description involving growth projections or development intensity that affect water demands will be introduced after initiation of the WSA. Rincon will address one round of comments on the Draft WSA and incorporate necessary revisions; the Revised Draft WSA will be provided in tracked changes, and the Final WSA will consist of the Revised Draft WSA will all tracked changes accepted and comments removed, upon approval of revisions. It is assumed that few or no revisions will be necessary for the Final WSA. No hydrologic modeling, groundwater modeling, or field work is necessary. The WSA will be designed for compliance with CWC and SB 610, and will be used to inform the CEQA analysis for the proposed project.

General Assumptions

Rincon assumes the following:

- City will conduct appropriate non-CEQA related notification to all responsible agencies and to the public.
- One round of review of City staff comments on the Draft Addendum.
- All other tasks, including optional tasks, not listed in this amended proposal remain the same.

Schedule

Rincon's proposed schedule for completion of the Addendum is summarized below. Based on our understanding of the project and the analysis required, we propose to adhere to a schedule that allows for completion of the project in approximately 4 to 6 months depending on timing of our receipt of requested information. The schedule will ultimately be dependent on additional factors beyond Rincon's control, such as receipt of a complete and stable project description and environmental approach for the project.

- **Project Description**. Rincon will submit the draft Project Description in electronic format within 2 weeks of the kick-off meeting and receipt of all necessary background and project information from the City.
- **Cultural Resources Study**. The draft Cultural Resources Study will be submitted for internal review within 8 weeks of authorization to proceed and receipt of all necessary project information.
- **Administrative Draft Addendum**. The Administrative Draft Addendum to be submitted for internal review within 8 weeks of authorization to proceed and receipt of all necessary project information, including buildout estimates.
- **Final Addendum**. The Final Addendum to be submitted within approximately 2 weeks of receipt of comments on the Administrative Draft, assuming no new analysis or major revisions are required.
- **Water Supply Assessment**. The Draft Water Supply Assessment to be submitted for internal review within 6 weeks of authorization to proceed and receipt of all necessary project information. The Final Draft Water Supply Assessment to be submitted within approximately 2 weeks of receipt of comments, assuming no new analysis or major revisions are required.
- Meetings and hearings will be attended as scheduled by the City.

Cost

Our estimated cost for the addendum described above is **$38,738**. When added to the current authorized budget of $75,811, the total revised budget would be **$114,549**. Table 1 shows a breakdown of costs by all project tasks. Costs have been allocated to tasks based on the above methodology and the previously

approved scope of work, but specific costs may be re-allocated among tasks and/or direct costs within the authorized amount.

Table 1 Cost Summary

Task		Estimated Cost
Task 1	**Project Startup and Management**	**$8,246.00**
	Current Authorized Project Startup and Management Budget	*$6,305.00*
	Proposed Addendum Augmentation	*$1,941.00*
Task 5	**Environmental Documentation**	**$106,303.00**
Task 5.1	CEQA Kickoff Meeting	$1,710.00
Task 5.2	Project Description	$4,043.00
Task 5.3	Cultural Resources Study	$16,014.00
Task 5.4	EIR Addendum	$58,011.00
	Current Authorized Environmental Checklist Budget	*$44,382.00*
	Proposed Addendum Augmentation	*$13,629.00*
Task 5.5	Public Hearing Attendance	$3,357.00
Task 5.8	Water Supply Assessment	$23,168.00
Proposed Amendment Scope of Work Total		**$38,738.00**
Current Authorized Budget		**$75,811.00**
Total		**$114,549.00**

Thank you for your consideration and for this opportunity to support your project. If you have any questions regarding this proposal, please contact Leslie Slayday at 510-447-5884 or lslayday@rinconconsultants.com, or Matt Maddox at 415-964-5245 or mmaddox@rinconconsultants.com.

Sincerely,
Rincon Consultants, Inc.

Leslie Slayday, MUP
Project Manager

Matt Maddox, AICP, MESM
Principal-in-Charge

STAFF REPORT

Item Number 13.G

SUBJECT: Adopt a Resolution Requesting the Auditor-Controller of Placer County to Attach for Collection on the County Tax Rolls, Those Taxes, Assessments, Fees and/or Charges for Community Facilities District Nos. 2004-1, 2004-2, 2018-1, and 2018-2 Special Taxes. (Nita Wracker)

SUBMITTED BY: Nita Wracker

DEPARTMENT: Finance

DATE: June 9, 2026

STAFF RECOMMENDATION:

City Staff recommends the City Council adopt a Resolution Requesting Placer County Collect the Charges for the following districts on the FY 2025-26 County Property Tax Roll:

TAX CODE NUMBER: 61110

DIRECT CHARGE NAME: Community Facilities District No. 2004-1

CITY AUTHORIZATION: Ordinance 772B

TAX CODE NUMBER: 61120

DIRECT CHARGE NAME: Community Facilities District No. 2004-2

CITY AUTHORIZATION: Ordinance 773B

TAX CODE NUMBER: 61415

DIRECT CHARGE NAME: Community Facilities District No. 2018-1

CITY AUTHORIZATION: Ordinance 979B

TAX CODE NUMBER: 61417

DIRECT CHARGE NAME: Community Facilities District No. 2018-2

CITY AUTHORIZATION: Ordinance 980B

BACKGROUND/INTRODUCTION:

The City has previously formed the Community Facilities Districts (CFDs) referenced above to fund City services as follows:

CFD No. 2004-1

This District was formed to fund the operation and maintenance of the Regional Storm Water Retention Basin (RSWRB), including but not limited to, all costs associated with repairs, direct and third-party management, regulatory compliance, scheduled maintenance and repair resulting from anticipated operations. The funds will also be utilized towards replacement costs of capital improvement items associated with the operation of the RSWRB.

CFD No. 2004-1

This District was formed to fund the maintenance of the Auburn Ravine Improvement Project, the McBean Park Open Space, and the Rodeo Grounds Open Space and Preserve.

CFD No. 2018-1

This District was formed to fund the annual maintenance of City infrastructure such as landscaping, parks, open space, streetlighting, and stormwater quality and drainage facilities. The CFD tax is separated into two components, “Citywide Services” and “Localized Services.” The improvements to be funded under Citywide Services include costs associated with Community Parks, Regional Parks, Major Roadway Streetlighting and Traffic Signals, Stormwater facilities, Major Roadway Landscaping, and Open Space areas. The improvements to be funded under Localized Services include costs associated with Neighborhood Parks, Neighborhood Landscaping, Local Street Maintenance, Local Streetlighting, and Localized Stormwater Improvements.

CFD No. 2018-2

This District was formed to fund police and fire services resulting from increased demand from new development.

Placer County requires that a resolution requesting a levy be approved by the City Council to place the special taxes associated with the CFDs above on the County property tax roll.

FINDINGS/ANALYSIS:

The City has the option of direct billing the CFD special taxes to property owners or to request the County of Placer to collect the special taxes in the same manner as ordinary ad valorem taxes. With this resolution, the City is requesting the County collect the CFD special taxes and that the City agrees to the terms of the County pertaining to the collection. The City agrees to pay the County an administration fee equal to 1% of the special taxes placed on the tax roll.

FISCAL IMPACT:

Collection of revenues from the finance districts is necessary for the City to be able to pay the debt service for the bonds of each district. Should the City choose not to levy the taxes, the City would then be responsible for paying the debt service for each bond from General Fund revenues. Collecting finance district taxes through the County as a part of the standard property tax collection process is a more efficient and cost effective manner than by the City billing property owners individually.

ATTACHMENTS:
Resolution__2026_-_CFDs_collection_of_taxes.docx

RESOLUTION 2026-XXX

REQUESTING COLLECTION OF CHARGES ON TAX ROLL
FOR TAX YEAR 2025-2026

TAX CODE NUMBER: 61110
DIRECT CHARGE NAME: Community Facilities District No. 2004-1
CITY AUTHORIZATION: Ordinance 772B

TAX CODE NUMBER: 61120
DIRECT CHARGE NAME: Community Facilities District No. 2004-2
CITY AUTHORIZATION: Ordinance 773B

TAX CODE NUMBER: 61415
DIRECT CHARGE NAME: Community Facilities District No. 2018-1
CITY AUTHORIZATION: Ordinance 979B

TAX CODE NUMBER: 61417
DIRECT CHARGE NAME: Community Facilities District No. 2018-2
CITY AUTHORIZATION: Ordinance 980B

WHEREAS, the City of Lincoln requests the County of Placer collect on the County tax rolls certain charges which have been imposed by the City as referenced above; and

WHEREAS, the County of Placer has required as a condition of the collection of said charges that the City of Lincoln warrant the legality of said charges and defend and indemnify the County of Placer from any challenge to the legality.

NOW THEREFORE BE IT RESOLVED:

Section 1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.

Section 2. The City of Lincoln warrants and represents that the taxes, assessments, fees and/or charges imposed the City of Lincoln and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIIC and XIIID of the California Constitution (Proposition 218).

Section 3. The City of Lincoln releases and discharges County, and its officers, agents, and employees from any, and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of City of Lincoln.

Section 4. In consideration for the County's collection of the charge through the County's property tax roll, the City of Lincoln agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of the City of Lincoln's said taxes, assessments, fees and/or charges requested to be collected by County for the City of Lincoln, or in any manner arising out of City of Lincoln's establishment and imposition of said taxes, assessments, fees and/or charges. The City of Lincoln agrees that, in the event a judgment is

entered in a court of law against any of the Indemnified Parties as a result of the collection of one of the City of Lincoln's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of the City of Lincoln, including property taxes.

Section 5. The City of Lincoln agrees that its officers, agents, and employees will cooperate with the County by responding to all inquiries referred to the City of Lincoln by County from any person concerning the City of Lincoln's taxes, assessments, fees and/or charges, and that the City of Lincoln will not refer such persons to County officers and employees for response.

Section 6. The City of Lincoln agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED this 9th day of June, 2026 by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

_____
Richard Pearl, Mayor

ATTEST:

_____
Hope Ithurburn, City Clerk

STAFF REPORT

Item Number 13.H

SUBJECT:

Adopt a Resolution Requesting Placer County Collect the Charges for the Following Districts on the Fiscal Year 2025-26 Property Tax Roll: Community Facilities District Nos. 1998-1, 2006-1 Improvement Area 1, 2006-1 Improvement Area 2, 2003-1 Series 2018, 2005-1 Sorrento Project, 2010-1; 2019-1 Independence at Lincoln; 2025-1 Joiner Ranch East; Foskett Ranch Assessment District No. 2004-3; Twelve Bridges Assessment District Nos. 1995-1 Series 1999, and 1995-1 Series 2001 Special Taxes on Placer County Property Tax Roll. (Nita Wracker)

SUBMITTED BY: Nita Wracker

DEPARTMENT: Finance

DATE: June 9, 2026

STAFF RECOMMENDATION:

City Staff recommends the City Council adopt a Resolution Requesting Placer County Collect the Charges for the following districts on the FY 2025-26 County Property Tax Roll:

TAX CODE NUMBER: 61100
DIRECT CHARGE NAME: Community Facilities District No. 1998-1
CITY AUTHORIZATION: Ord 667B

TAX CODE NUMBER: 61130
DIRECT CHARGE NAME: Community Facilities District No. 2006-1, Improvement Area 2
CITY AUTHORIZATION: Ord 816B

TAX CODE NUMBER: 61140
DIRECT CHARGE NAME: Community Facilities District No. 2006-1, Improvement Area
CITY AUTHORIZATION: Ord 816B

TAX CODE NUMBER: 61400
DIRECT CHARGE NAME: Community Facilities District No. 2003-1, Series 2018
CITY AUTHORIZATION: Ord 740B

TAX CODE NUMBER: 61405
DIRECT CHARGE NAME: Community Facilities District No. 2005-1 (Sorrento Project)
CITY AUTHORIZATION: Resolution 2009-103

TAX CODE NUMBER: 61410
DIRECT CHARGE NAME: Community Facilities District No. 2010-1 (Police & Fire Services)
CITY AUTHORIZATION: Resolution 2010-133 & 2010-157

TAX CODE NUMBER: 61420
DIRECT CHARGE NAME: Communities Facilities District No. 2019-1, Independence at Lincoln
CITY AUTHORIZATION: Resolution 2019-230

TAX CODE NUMBER: 61423
DIRECT CAHRGE NAME: Communities Facilities District No. 2025-1 Joiner Ranch East
CITY AUTHORIZATION: Ord 1098B

TAX CODE NUMBER: 61510
DIRECT CHARGE NAME: Foskett Ranch Assessment District No. 2004-3
CITY AUTHORIZATION: Resolution 2004-202

TAX CODE NUMBER: 84800
DIRECT CHARGE NAME: Twelve Bridges Assessment District No. 1995-1, Series 1999
CITY AUTHORIZATION: Resolution 95-72

TAX CODE NUMBER: 84900
DIRECT CHARGE NAME: Twelve Bridges Assessment District No. 1995-1, Series 2001
CITY AUTHORIZATION: Resolution 95-72

BACKGROUND/INTRODUCTION:

In previous years the City has formed the finance districts listed above and issued bonds specific to each district. Placer County requires that a resolution requesting a levy be approved by the City Council to place the special taxes associated with the finance districts above on the County property tax roll.

FINDINGS/ANALYSIS:
The annual charges collected on the County tax rolls are necessary for the City to pay the debt service for the respective bonds. With this resolution the City is requesting the County collect the charges as in the previous years, and that the City agrees to the terms of the County pertaining to the collection. The City agrees to pay the County and administrative fee equal to 1% of the assessment.

FISCAL IMPACT:

Collection of revenues from the finance districts is necessary for the City to be able to pay the debt service for the bonds of each district. Should the City choose not to levy the taxes, the City would then be responsible for paying the debt service for each bond from General Fund revenues. Collecting finance district taxes through the County as a part of the standard property tax collection process is a more efficient and cost effective manner than by the City billing property owners individually.

ATTACHMENTS:
Resolution__2026_-_CFDs_collection_of_taxes_2.docx

Placement_of_Finance_District_Taxes-Attachment_J_Ord_1098B.pdf

Placement_of_Finance_District_Taxes-Attachment_K_Reso_2009-103.pdf

RESOLUTION 2026-XXX

REQUESTING COLLECTION OF
CHARGES ON TAX ROLL FOR TAX YEAR
2025-2026

TAX CODE NUMBER: 61100
DIRECT CHARGE NAME: Community Facilities District No. 1998-1
CITY AUTHORIZATION: Ord 667B

TAX CODE NUMBER: 61130
DIRECT CHARGE NAME: Community Facilities District No. 2006-1, Improvement Area 2
CITY AUTHORIZATION: Ord 816B

TAX CODE NUMBER: 61140
DIRECT CHARGE NAME: Community Facilities District No. 2006-1, Improvement Area 1
CITY AUTHORIZATION: Ord 816B

TAX CODE NUMBER: 61400
DIRECT CHARGE NAME: Community Facilities District No. 2003-1, Series 2018 CITY AUTHORIZATION: Ord 740B

TAX CODE NUMBER: 61405
DIRECT CHARGE NAME: Community Facilities District No. 2005-1, Sorrento CITY AUTHORIZATION: Resolution 2009-103

TAX CODE NUMBER: 61410
DIRECT CHARGE NAME: Community Facilities District No. 2010-1 (Police & Fire Services)
CITY AUTHORIZATION: Resolution 2010-133 & 2010-157

TAX CODE NUMBER: 61420
DIRECT CHARGE NAME: Communities Facilities District No. 2019-1, Independence at Lincoln
CITY AUTHORIZATION: Resolution 2019-230

TAX CODE NUMBER: 91423
DIRECT CHARGE NUMBER: Community Facilities District No. 2025-1 Joinder Ranch East CITY AUTHORIZATION: Ord 1098B

TAX CODE NUMBER: 61510
DIRECT CHARGE NAME: Foskett Ranch Assessment District No. 2004-3 CITY AUTHORIZATION: Resolution 2004-202

TAX CODE NUMBER: 84800

DIRECT CHARGE NAME: Twelve Bridges Assessment District No. 1995-1, Series 1999 CITY AUTHORIZATION: Resolution 95-72

TAX CODE NUMBER: 84900
DIRECT CHARGE NAME: Twelve Bridges Assessment District No. 1995-1, Series 2001 CITY AUTHORIZATION: Resolution 95-72

WHEREAS, the City of Lincoln requests the County of Placer collect on the County tax rolls certain charges which have been imposed by the City as referenced above; and

WHEREAS, the County of Placer has required as a condition of the collection of said charges that the City of Lincoln warrant the legality of said charges and defend and indemnify the County of Placer from any challenge to the legality.

NOW THEREFORE BE IT RESOLVED:

Section 1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.

Section 2. The City of Lincoln warrants and represents that the taxes, assessments, fees and/or charges imposed the City of Lincoln and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIIC and XIIID of the California Constitution (Proposition 218).

Section 3. The City of Lincoln releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of City of Lincoln.

Section 4. In consideration for the County's collection of the charge through the County's property tax roll, the City of Lincoln agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of the City of Lincoln's said taxes, assessments, fees and/or charges requested to be collected by County for the City of Lincoln, or in any manner arising out of City of Lincoln's establishment and imposition of said taxes, assessments, fees and/or charges. The City of Lincoln agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of the City of Lincoln's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of the City of Lincoln, including property taxes.

Section 5. The City of Lincoln agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to the City of Lincoln by

County from any person concerning the City of Lincoln's taxes, assessments, fees and/or charges, and that the City of Lincoln will not refer such persons to County officers and employees for response.

Section 7. The City of Lincoln agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED this 9th day of June, 2026 by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

_____
Richard Pearl, Mayor

ATTEST:

_____
Hope Ithurburn, City Clerk

ORDINANCE NO. 1098B

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LINCOLN, CALIFORNIA, ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF CITY OF LINCOLN COMMUNITY FACILITIES DISTRICT NO. 2025-1 (JOINER RANCH EAST) AUTHORIZING THE LEVY OF SPECIAL TAXES

WHEREAS, on June 24, 2025, the City Council (the "City Council") of the City of Lincoln (the "City") adopted Resolution No. 2025-087 declaring its intention to form City of Lincoln Community Facilities District No. 2025-1 (Joiner Ranch East) (the "District") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, comprising Chapter 2.5 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California (the "Act"), and its Resolution No. 2025-088 declaring its intention to incur bonded indebtedness for the District; and

WHEREAS, on August 12, 2025, after providing all notice required by the Act, the City Council conducted a noticed public hearing required by the Act relative to the proposed formation of the District, the proposed levy of a special tax therein to finance certain public facilities described in Resolution No. 2025-087 and to secure the payment of any bonded indebtedness of the District, and the proposed issuance of bonded indebtedness in one or more series in the maximum aggregate principal amount of $23,500,000, as described in Resolution No. 25-088; and

WHEREAS, at the August 12, 2025 public hearing, all persons desiring to be heard on all matters pertaining to the formation of the District and the proposed levy of the special tax to finance the facilities described in Resolution No. 2025-087 and to secure the payment of bonded indebtedness in the maximum aggregate principal amount of $23,500,000 of the District as described in Resolution No. 2025-088 (the "Bonds") were heard and a full and fair hearing was held; and

WHEREAS, on August 12, 2025, the City Council adopted Resolution Nos. 2025-120, 2025-121, and 2025-122 which formed the District and called a special election within the District on August 12, 2025 on three propositions relating to the levy of a special tax within the District, the issuance of the Bonds and the establishment of an appropriations limit within the District; and

WHEREAS, on August 12, 2025, a special election was held within the District at which the qualified electors approved by more than a two thirds vote Propositions A, B, and C authorizing the levy of a special tax within the District for the purposes described in Resolution 2025-120, the issuance of the Bonds as described in Resolution No. 2025-121 and establishing an appropriations limit for the District; and

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LINCOLN, CALIFORNIA, ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF CITY OF LINCOLN COMMUNITY FACILITIES DISTRICT NO. 2025-1 (JOINER RANCH EAST) DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. The above recitals are all true and correct.

Section 2. By the passage of this Ordinance, the City Council authorizes and levies special taxes within the District pursuant to Sections 53328 and 53340 of the Act at the rates and in accordance with the rate and method of apportionment set forth in Attachment C to Resolution No. 2025-087, which is incorporated by reference herein (the "Rate and Method"). The special taxes are hereby levied commencing in the fiscal year specified in the Rate and Method and in each fiscal year thereafter until payment in full of the Bonds (including any bonds issued to refund the Bonds), payment of all costs of the public facilities and services authorized to be financed by the District, and payment of all costs of administering the District.

Section 3. Each of the Mayor, the City Manager, the Assistant City Manager, the Director of Finance, or their written designees (each, an "Authorized Officer"), acting alone, is hereby authorized and directed each fiscal year to determine the specific special tax rates and amounts to be levied in such fiscal year on each parcel of real property within the District, in the manner and as provided in the Rate and Method. The special tax rate levied on a parcel pursuant to the Rate and Method shall not exceed the maximum rate set forth in the Rate and Method for such parcel, but the special tax may be levied at a lower rate. Each Authorized Officer is hereby authorized and directed to provide all necessary information to the Treasurer-Tax Collector of the County of Placer and to otherwise take all actions necessary in order to effect proper billing and collection of the special tax, so that the special tax shall be levied and collected in sufficient amounts and at times necessary to satisfy the financial obligations of the District in each fiscal year, and with respect to Special Tax, until the Bonds are paid in full, the facilities have been paid for, and provision has been made for payment of all of the administrative costs of the District.

Section 4. Properties or entities of the state, federal or other local governments shall be exempt from the special tax, except as otherwise provided in Sections 53317.3 and 53317.5 of the Act and Section G of the Rate and Method. No other properties or entities are exempt from the special tax unless the properties or entities are expressly exempted in Resolution No. 2025-120 or in a resolution of consideration to levy a new special tax or special taxes or to alter the rate or method of apportionment or an existing special tax as provided in Section 53334 of the Act.

Section 5. All of the collections of the special tax shall be used as provided for in the Act, the Rate and Method and Resolution No. 2025-120.

Section 6. The special tax shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes (which such procedures include the exercise of all rights and remedies permitted by law to make corrections, including, but not limited to, the issuance of amended or supplemental tax bills), as such procedure may be modified by law or by this City Council from time to time.

Section 7. As a cumulative remedy, if any amount levied as a special tax for payment of the interest or principal of the Bonds (including any bonds issued to refund the Bonds), together with any penalties and other charges accruing under this Ordinance, are not paid when due, the City Council may, not later than four years after the due date of the last installment of principal on the Bonds (including any bonds issued to refund the Bonds), order that the same be collected by an action brought in the superior court to foreclose the lien of such special tax, as authorized by the Act.

Section 8. The Mayor of the City shall sign this Ordinance and the City Clerk or Deputy City Clerk (referred to herein as the "City Clerk") shall attest to the Mayor's signature and then cause the same to be published within fifteen (15) days after its passage at least once in The Lincoln New Messenger, a newspaper of general circulation published and circulated in the City of Lincoln.

Section 9. The specific authorization for adoption of this Ordinance is pursuant to the provisions of Section 53340 of the Act.

Section 10. The City Clerk is hereby authorized to transmit a certified copy of this ordinance to the Treasurer-Tax Collector of the County of Placer, and to perform all other acts which are required by the Act, this Ordinance or by law in order to accomplish the purpose of this Ordinance.

Section 11. A full reading of this Ordinance is dispensed with prior to its final passage, a written or printed copy having been available to the City Council and the public a day prior to its final passage.

Section 12. This Ordinance shall take effect thirty days after its final passage.

INTRODUCED at a regular meeting of the City Council of the City of Lincoln held on August 12, 2025, by the following vote:

AYES:	COUNCILMEMBERS:	Andreatta, Brown, Eklund, Pearl, Reedy
NOES:	COUNCILMEMBERS:	NONE
ABSENT:	COUNCILMEMBERS:	NONE
ABSTAIN:	COUNCILMEMBERS:	NONE

PASSED AND ADOPTED this 26th day of August, 2025, by the following vote:

AYES:	COUNCILMEMBERS:	Andreatta, Brown, Eklund, Pearl, Reedy
NOES:	COUNCILMEMBERS:	NONE
ABSENT:	COUNCILMEMBERS:	NONE
ABSTAIN:	COUNCILMEMBERS:	NONE

Holly Andreatta, Mayor

ATTEST:

Hope Ithurburn, City Clerk

RESOLUTION NO. 2009 - 103

REQUESTING COLLECTION OF CHARGES ON TAX ROLL FOR
THE CITY OF LINCOLN COMMUNITY FACILITIES DISTRICT 2005-1
(SORRENTO PROJECT)

Whereas, the City of Lincoln (hereinafter "City") requests the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to Section 3114.5 of the Streets and Highways Code and Section 53328.3 of the Government Code by the City for Fiscal Years 2008 through 2056, and

Whereas, the County has required as a condition of the collection of said charges that the City warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

Now, Therefore, Be It Hereby Resolved by the City Council of the City of Lincoln that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.

2. The City warrants and represents that the taxes, assessments, fees and/or charges imposed by the City and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIIC and XIIID of the California Constitution (Proposition 218).

3. The City releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any taxes, assessments, fees and/or charges on behalf of City.

4. The City agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of City's of said taxes, assessments, fees and/or charges requested to be collected by County for City, or in any manner arising out of City's establishment and imposition of said taxes, assessments, fees and/or charges. City agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of City's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of City, including property taxes.

5. The City agrees that its officers, agents and employees will cooperate with the County in answering questions referred to City by County from any person concerning the City's taxes, assessments, fees and/or charges, and that City will not refer such persons to County officers and employees for response.

6. The City agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED by City of Lincoln this 28th day of July, 2009, by the following vote on roll call:

AYES Cosgrove, Nakata, Stackpoole, Joiner, Short

NOES None

ABSENT None

Mayor

ATTEST:

City Clerk

I hereby certify that this is a true and correct copy of RES 2013-103 adopted by the Lincoln City Council on 7-28-09

City Clerk

STAFF REPORT

Item Number 13.I

SUBJECT: Adopt a Resolution Augmenting Revenue and Expense Accounts for FY 26/27 to Reflect the $25,000 Grant Award Received by the Library for the Literacy Bridges: Empowering 21st Century Communities Grant. (Kathryn Hunt)

SUBMITTED BY: Kathryn Hunt

DEPARTMENT: Library

DATE: June 9, 2026

STAFF RECOMMENDATION:

Staff recommends City Council consider for adoption a Resolution augmenting revenue and expense accounts within the General Fund 1000 for FY 26-27 to reflect the $25,000 grant award received by the Library for the Literacy Bridges: Empowering 21st Century Communities Grant.

BACKGROUND/INTRODUCTION:

The Library department regularly applies for grants in order to provide superior library services to the community. In March 2026, the Library was invited by the Association for Rural & Small Libraries to apply for the Literacy Bridges: Empowering 21st Century Communities Grant, funded by the Carnegie Corporation of New York.

This grant provides funding and professional development opportunities to help library staff develop and implement adult basic and digital literacy programs. It is intended to help library staff strengthen skills necessary for designing and leading responsive literacy programs, including program design, community partnerships, and program sustainability. No matching funds were required by the grant, and it was only open to small and rural libraries with a Carnegie library.

In April 2026, library staff submitted an application for the grant with permission of the City Manager, per the City's Grant Management Policy.

In late May 2026, staff were notified that the grant was awarded to the library, with acceptance paperwork due by June 3, 2026. Staff submitted this paperwork on June 1, 2026. The associated expense and revenue accounts must be augmented to reflect this award and

provide the authority to expend the awarded funds, per Section 4.4.5 of the Grant Management Policy.

FINDINGS/ANALYSIS:

The Library has a long and successful history in support adults with basic literacy. The Library has leveraged state grant funds for the Adult and Family Literacy Program since 2016. The goal of this program is to assist English-speaking adults with low basic literacy skills to develop their speaking, reading, and writing skills. It currently serves roughly 40 active learners.

The Literacy Bridges grant will provide funding and professional support to frther develop the staff that implement the Adult and Family Literacy Program, with an emphasis on the challenges and opportunities available to libraries with limited staff. In addition, the grant provides funding to pilot additional literacy services that fall outside the scope of the state grant funding.

No matching funds are required. Some staff time is required to be committed to the project, which can be accommodated by the Library's staffing model.

FISCAL IMPACT:

Staff is requesting budget augmentations to the appropriate General Fund 1000 accounts in the following amounts for the Literacy Bridges Grant:

- **Revenue:** $25,000
- **Expense:** $25,000

ATTACHMENTS:
Literacy_Bridges_Resolution.rfc.docx

Literacy Bridges Award and Commitment.pdf

RESOLUTION 2026-XXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN AUGMENTING REVENUE AND EXPENSE ACCOUNTS FOR FY 26-27 TO REFLECT THE $25,000 GRANT AWARD RECEIVED BY THE LIBRARY FOR THE LITERACY BRIDGES: EMPOWERING 21ST CENTURY COMMUNITIES GRANT.

WHEREAS, in March of 2026, library staff were invited by the Association for Rural & Small Libraries to apply for the Literacy Bridges: Empowering 21st Century Communities Grant, funded by the Carnegie Corporation of New York; and

WHEREAS, the Literacy Bridges grant is intended to assist library staff develop and implement adult basic and digital literacy programs, while strengthening their skills in program design, community partnerships, and program sustainability; and

WHEREAS, the Lincoln Public Library has been committed to support adult basic literacy since 2016, as demonstrated by the successful Adult & Family Literacy Program supported by the funds from the California State Library; and

WHEREAS, the Lincoln Public Library was awarded the Literacy Bridges grant in the total amount of $25,000.

NOW THEREFORE BE IT RESOLVED:

The City Manager or designee is directed to augment the appropriate revenue and expense accounts within the General Fund 1000 in the amount of $25,000, to reflect the grant award received.

PASSED AND ADOPTED this 9th day of June, 2026 by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

_____
Richard Pearl, Mayor

ATTEST:

_____
Hope Ithurburn, City Clerk

ARSL
THE ASSOCIATION FOR RURAL & SMALL LIBRARIES

Welcome to Literacy Bridges Cohort One! Our sincere congratulations on being selected to participate in the 2026 Literacy Bridges: Empowering 21st Century Communities Grant & Cohort Program. We are excited to begin this journey with you and your fellow participants!

As a program participant, you will commit to the following:

- Strengthening skills in designing and leading locally responsive literacy initiatives through engagement in learning sessions focused on program design, community partnerships, and program sustainability.
- Attendance will be required at nine (9) virtual training sessions occurring on the first Wednesday of each month at 11 am PT / 2 pm ET.
    - Cohort One Session Dates: July 2026 – March 2027
        - July 1
        - August 5
        - September 2
        - October 7
        - November 4
        - December 2
        - January 6
        - February 3
        - March 3
- Attending the 2026 ARSL Conference in Montgomery, Alabama (September 16-19, 2026)
- Delivering local adult basic and digital literacy programs between April 2027 – October 2027
- Attending the 2027 ARSL Conference in Milwaukee, WI (September 16-18, 2027)

This program provides a grant of $25,000 which may be used to support eligible project costs related to program implementation, professional development, and related travel.

You were selected for this program based on the immense potential we see in you for leadership. You represent the very best of what rural and small libraries stand for and what they will continue to represent in the future. We hope that the knowledge you gain will be shared widely with your colleagues and further enhance your program delivery skills in other areas of your work.

Sincerely,
Kate Laughlin, Executive Director

Participant Name: AMANDA TOOHEY

Library Name: LINCOLN PUBLIC LIBRARY

Signature: Amanda Toohey Date: 6/1/26

ARSL
THE ASSOCIATION FOR RURAL & SMALL LIBRARIES

It is our distinct pleasure to welcome your staff member to the 2026 Literacy Bridges: Empowering 21st Century Communities Grant & Cohort Program! Their participation in this program will not only strengthen their confidence as library leaders but also equip them with the tools to foster and support meaningful connections within your community and create positive, lasting change. Having the support of their library and of their organizational leadership will be critical to their success during this professional development experience.

By signing this document, you are committing that your staff member will participate in this program fully by:

- Strengthening skills in designing and leading locally responsive literacy initiatives through engagement in learning sessions focused on program design, community partnerships, and program sustainability. Attendance will be required at nine (9) virtual training sessions occurring on the first Wednesday of each month at 11 am PT/ 2 pm ET.
    - Cohort One Session Dates: July 2026 – March 2027
        - July 1
        - August 5
        - September 2
        - October 7
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- Attending the 2026 ARSL Conference in Montgomery, Alabama (September 16-19, 2026)
- Delivering local adult basic and digital literacy programs between April 2027 and October 2027
- Attending the 2027 ARSL Conference in Milwaukee, WI (September 16-18, 2027)

With this acceptance, your library will receive a **$25,000** grant to support expenses related to the professional development and travel expenses of your staff member and for expenses related to the Adult Basic and Digital Literacy programs hosted at your institution. Funds must be used within 24 months of receiving the funds and may be used for expenses such as:

- Staff hours during training calls and in-person events, backup staff coverage, and staff time delivering programs.
- Outreach materials, community engagement activities, and digital marketing
- Books and educational supplies, project supplies, materials for in-person events, health safety items
- Tablets, laptops, software licenses, digital infrastructure upgrades
- Development of community collaborations and resource sharing
- Registration and travel for cohort members to attend the ARSL conferences
- Data collection, outcome measurement, and grant reporting
- Specialized workshops, certifications, or equity/accessibility training for continuing ed beyond this program

Participating in the program will require a commitment of time and energy from your selected staff member. We hope they can count on your support as they embark on this leadership journey. Program activities, particularly synchronous online meetings, may need to occur during regular work hours. Having the time and space to attend these meetings uninterrupted will help them remain fully engaged with the course content.

Sincerely,
Kate Laughlin
Executive Director

Supervisor Acknowledgement

Participant Name: Amanda Tarbey

As the supervisor, manager, employer, and/or organizational leader of a participant in the 2026 Literacy Bridges: Empowering 21st Century Communities Grant & Cohort Program, I acknowledge the following:

initials Participants may need uninterrupted time to attend monthly virtual meetings when they are scheduled during the participant's regular work hours.

initials Participants may need additional support to enable them to attend the 2026 and 2027 ARSL Conferences. This could come in the form of flexible hours, increased volunteer support, or the closure of library facilities during their absence.

initials Participants will require ongoing support from their organization to ensure successful completion of their program.

Library Name: Lincoln Public Library

Supervisor or Organizational Leader Name: Kathryn Hunt

Signature: _____ Date: 6/1/2026

Please complete these forms and upload to Submittable by Wednesday, June 3.
https://www.submittable.com/sign-in

STAFF REPORT

Item Number 13.J

SUBJECT: Adopt a Resolution Authorizing the City Manager to Execute an Amendment to the Restated License Agreement with the Lincoln Potters Baseball Club Inc. (Nita Wracker)

SUBMITTED BY: Nita Wracker

DEPARTMENT: City Manager's Office

DATE: June 9, 2026

STAFF RECOMMENDATION:
Staff recommends that the City Council adopt a resolution approving and authorizing the City Manager to execute the Second Amended and Restated License Agreement with Lincoln Potters Baseball Club, Inc. for the use of McBean Stadium as its home baseball field for summer collegiate wood bat baseball, extending the agreement term through August 31, 2036, and authorizing the offset of license fees through eligible capital contributions made by the Lincoln Potters Baseball Club, Inc. to McBean Stadium.

BACKGROUND/INTRODUCTION:
The City of Lincoln owns McBean Park, including McBean Stadium, located at D and Third Streets in Lincoln, California. The City has long sought to enhance the Stadium and expand its use and enjoyment for City residents and the surrounding community. The Lincoln Potters Baseball Club, Inc. has used McBean Stadium as its home field for summer collegiate wood bat baseball since the original license agreement was approved by the City Council in 2016. The agreement was subsequently amended in 2017, and further revised in 2022 to address safety improvements and stadium enhancements.

The current action would approve a Second Amended and Restated License Agreement with the Potters. The revised agreement would continue the Potters' use of McBean Stadium, extend the term of the license through August 31, 2036, allow additional recognition of capital improvements made by the Potters to the Stadium, and update several operational and administrative provisions of the agreement.

FINDINGS/ANALYSIS:
The proposed Second Amended and Restated License Agreement maintains the City's ownership and control of McBean Stadium while allowing the Potters to continue operating summer collegiate baseball at the facility on a non-exclusive basis. The agreement confirms that William Jessup University retains priority rights under its separate agreement, and that the Potters' annual use schedule remains subject to City review and approval, with blackout dates to be identified by the City each year. The agreement also preserves the City's ability to

accommodate other users on dates not used by William Jessup University or the Potters.

A primary change in the revised agreement is the extension of the license term through August 31, 2036. The agreement also provides that the parties will meet and confer regarding the status of the license no later than May 1, 2035. This extension supports continuity of operations for the Potters while preserving the City's rights under the agreement, including default and termination provisions.

The revised agreement also addresses capital contributions made by the Potters to improve McBean Stadium. The materials attached to the agreement identify a cumulative total of $294,707.02 in stadium improvements funded since inception, including $185,100.00 in improvements made during the current license period, less the Potters' prior $50,000 stadium lighting obligation, resulting in $135,100.00 in creditable improvements under the current license. These improvements include seating, clubhouse improvements, safety fencing, berm expansion, lighting-related work, speaker system equipment, and dugout expansion improvements.

Under the revised terms, the Potters are required to contribute not less than $50,000 in new capital contributions over the course of the license term, and the agreement allows eligible capital contributions to be credited against license fees, subject to the terms of the agreement. These capital improvements remain for the benefit of the City and all future users of McBean Stadium.

The updated agreement also clarifies several operating provisions. The Potters may continue to operate food and beverage concessions, including beer and wine sales subject to issuance of appropriate California Alcoholic Beverage Control licenses, for events occurring during their permitted use period. The agreement authorizes the Potters to sell and display sponsorship signage during their permitted use period, subject to City Manager approval of form and size and subject to existing William Jessup University branding rights. The agreement also requires the Potters to remove or cover sponsorship signage at the conclusion of each season, other than approved William Jessup University branding.

The agreement also updates the provisions related to the "Lincoln Potters" name and logo. The agreement states that the Licensee is the registered owner of the Lincoln Potters name and logo, authorizes use of the City-owned URL www.lincolnpotters.com during the term of the agreement at no additional cost, and requires City Manager approval for uses of the Lincoln Potters name other than use for a baseball team, as well as advance approval of website content.

In addition, the revised agreement modernizes administrative and risk management provisions, including notice requirements, indemnification, insurance requirements, workers' compensation and employers' liability minimums, City additional insured status, and policy cancellation notice requirements. These updates help maintain appropriate protections for the City while the Potters continue to use the facility.

Overall, the proposed agreement continues a longstanding partnership that supports community's use of McBean Stadium, retains improvements at the facility for public benefit, and establishes updated business terms for the Potters' continued seasonal use of the Stadium.

FISCAL IMPACT:
Approval of the agreement will continue the Potters' licensed use of McBean Stadium under updated terms through August 31, 2036. The agreement provides for eligible capital contributions to offset license fees and requires not less than $50,000 in new capital contributions by the Potters over the term of the agreement. The agreement also recognizes prior creditable improvements made by the Potters to the Stadium. These improvements remain with the facility and benefit the City and other users of McBean Stadium. Based on the attached exhibit, total stadium improvements funded by the Potters since inception equal $294,707.02.

ATTACHMENTS:
Resolution, 2026 - Potters License agreement.docx

2026 Amended and Restates License Agreement .doc

RESOLUTION 2026-XXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN APPROVING AND AUTHORIZING THE CITY MANAGER TO EXECUTE A SECOND AMENDMENT TO THE RESTATED LICENSE AGREEMENT WITH LINCOLN POTTERS BASEBALL CLUB, INC. FOR USE OF MCBEAN STADIUM

WHEREAS, the City owns the property located generally at McBean Park, at D and Third Streets in Lincoln, California, APN 008-330-001, including the baseball stadium commonly known as McBean Stadium (the "Property" or "Stadium"); and

WHEREAS, the City has a long-term objective to enhance the Stadium and increase its use and enjoyment by residents of the City and surrounding jurisdictions; and

WHEREAS, on December 10, 2015, the City entered into a license agreement with William Jessup University ("WJU") for use of the Stadium for spring and fall baseball games and practices, and that agreement provides for priority use rights and specified stadium improvements; and

WHEREAS, on October 11, 2016, the City Council adopted a resolution approving a license agreement with Lincoln Potters Baseball Club, Inc. for use of McBean Stadium as its home baseball field for summer collegiate wood bat baseball during the period of late May through August 2026; and on December 12, 2017, the City Council amended that license agreement to modify certain terms; and on February 22, 2022, the City approved an Amended and Restated License Agreement to address additional safety improvements and enhancements to the Stadium; and

WHEREAS, the City and Lincoln Potters Baseball Club, Inc. now desire to enter into a Second Amendment to the Restated License Agreement to extend the License Term, allow credit for various capital improvements made to the Stadium by Licensee, and address additional event dates and related operating provisions; and

WHEREAS, under the proposed Second Amended and Restated License Agreement, the term of the license will continue to a date no later than August 31, 2036, and the parties will meet and confer regarding the status of the license no later than May 1, 2035; and

WHEREAS, the proposed agreement provides that the annual license fee shall continue to apply, with the City offsetting the license fee and crediting Licensee for eligible capital contribution costs to the Stadium, as detailed in the agreement exhibits, until the approved credit amount is exhausted, after which the Licensee shall resume payment of the license fee; and

WHEREAS, the proposed agreement also requires Licensee to contribute not less than Fifty Thousand Dollars ($50,000) in new capital contributions over the course of the license term, with those improvements remaining for the benefit of the City and other users of McBean Stadium; and

WHEREAS, the City Council finds that approval of the Second Amended and Restated License Agreement will continue a beneficial public-private partnership that supports community recreation, preserves and improves a City facility, and provides for continued summer collegiate baseball at McBean Stadium; and

WHEREAS, the City Council further finds that this action is exempt from the California Environmental Quality Act ("CEQA") because it involves the continued use and administration of an existing public facility and, in any event, it can be seen with certainty that there is no possibility that approval of the agreement itself may have a significant effect on the environment.

NOW THEREFORE BE IT RESOLVED:

Section 1. The City Council finds and determines that the foregoing recitals are true and correct and are incorporated herein by this reference.

Section 2. The City Council finds and determines that approval of the Second Amended and Restated License Agreement with Lincoln Potters Baseball Club, Inc. for use of McBean Stadium on the terms and conditions set forth therein will benefit the City of Lincoln.

Section 3. The City Council finds and determines that the action approved by this Resolution is exempt from CEQA.

Section 4. The City Council hereby approves the Second Amendment to the Restated License Agreement, in substantially the form accompanying the agenda report, and authorizes the City Manager to execute the Second Amended and Restated License Agreement with Lincoln Potters Baseball Club, Inc., attached hereto as Exhibit A, together with such non-substantive changes as may be approved by the City Manager and City Attorney.

Section 5. The City Council further authorizes the offset of license fees in accordance with the Second Amended and Restated License Agreement for eligible capital contributions made by Lincoln Potters Baseball Club, Inc. to McBean Stadium, as provided in the agreement.

PASSED AND ADOPTED this 9th day of Jume, 2026 by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

_____

Richard Pearl, Mayor

ATTEST:

_____

Hope Ithurburn, City Clerk

SECOND AMENDMENT TO THE RESTATED LICENSE AGREEMENT

This Second Amendment to the Restated License Agreement ("License") is entered into by and between the CITY OF LINCOLN, a municipal corporation ("City"), and the LINCOLN POTTERS BASEBALL CLUB, INC, a California corporation ("Licensee"), effective June 1, 2026. City and Licensee are collectively referred to herein as "Parties," and individually as "Party."

RECITALS

A. City is the owner of McBean Park, located at D and Third streets in Lincoln, California, APN 008-330-001 ("Property"). A baseball stadium is located within McBean Park ("Stadium").

B. City has a long-term objective to enhance the Stadium and increase the use and enjoyment of it by citizens of the City and the surrounding jurisdictions.

C. On December 10, 2015, the City entered into a license agreement with William Jessup University ("WJU"), which provides for WJU to use the Stadium for both Spring and Fall baseball games and practices until 2027. The agreement with WJU also provides for certain specified improvements to be made to the playing field, including a synthetic turf infield, new outfield grass, fencing, dugouts and a score board ("WJU Improvements"), for which WJU committed up to $347,000 in funding. With the exception of the dugouts, all the WJU Improvements have been completed.

D. On October 11, 2016, the City Council adopted a resolution approving a license agreement with Licensee for use of McBean Stadium as its home baseball field for summer collegiate wood bat baseball during the period of late May through August 2026 ("License Agreement").

E. On December 12, 2017, the City Council amended the License Agreement to modify certain terms of the License Agreement.

F. On February 22, 2022, the City adopted an Amended and Restated License Agreement to address additional safety improvements and enhancements to be made to the Stadium.

G. The Parties desire to enter into this Amendment to the Restated License Agreement to allow for a credit of various capital improvements made to the Stadium by Licensee, extend the License Term, and address additional event dates.

NOW, THEREFORE, the Parties hereto agree as follows:

1. RECITALS; EXHIBITS

The Recitals to this License, including the defined terms set forth therein, and the exhibits attached hereto, are incorporated herein as though set forth in full.

2. AGREEMENT

City is the owner of the Property, a portion of which Licensee desires to use. City hereby agrees to grant non-exclusive use of the License Area to Licensee, for the Permitted Uses described in Section 6 below, subject to the terms and conditions described herein.

3. LICENSE AREA

The License Area is the baseball stadium at McBean Park, located at D and Third streets in Lincoln, California. The License Area is depicted on the attached **Exhibit A.**

4. TERM OF LICENSE

The term of this License shall commence as of the date it is signed by the City and shall continue to a date no later than August 31, 2036 ("Term"). The parties agree to meet and confer as to the status of the License no later than May 1, 2035. Nothing herein shall preclude the Parties from mutually agreeing to an earlier or later termination of this License; however, such mutual agreement shall be in writing. Nothing herein shall impair either Party's right to terminate this License earlier as a result of a default of the other Party, as provided in Section 23, below.

5. PAYMENT

5.1 License Fee. Licensee shall pay to City Fourteen Thousand Seven Hundred Seventy-five Dollars ($14,775) per year ("License Fee"). The License Fee shall increase five percent (5%) each year on the anniversary of the Effective Date. Licensee shall pay License Fee quarterly, with the first payment due upon execution of this License and subsequent payments due on the following schedule: January 1, April 1, July 1, October 1 of each year of this License. Effective January 1, 2024, City shall offset this License Fee and credit Licensee One Hundred Thirty-Five Thousand One Hundred Dollars ($135,100) of its capital contribution costs to the Stadium, minus Fifty Thousand Dollars ($50,000) in Stadium Lights costs, since 2022 detailed in **Exhibit BC**. After the $135,100 in credits are exhausted, Licensee shall resume payment of the License Fee.

5.2 Fireworks Contribution. During the term of this License and any extension, License shall make an annual contribution of not less than Two Thousand Dollars ($2,000) to Lincoln Community Foundation or other entity coordinating the July 4th celebration by June 1 of each year to be used toward promotion and execution of July 4th fireworks show.

5.3 Supplemental Fee. License shall pay the City any amount required under Section 7 of the License.

6. PERMITTED USE OF LICENSE AREA

6.1 Permitted Use. Licensee agrees that at least one permanent employee of Licensee will be present at all times during the use of the License Area, which includes:

6.1.1 Permitted Baseball Use. During the period of May 15 through August 31 of each year of this License, Licensee shall be permitted to use the License Area for: (a) collegiate wood bat baseball games during summer baseball seasons and post-seasons up to a total of forty (40) dates; and (b) periodic baseball clinics and camps, as mutually agreed by the Parties at no additional charge.

6.1.2 Permitted Non-Baseball Use. Subject to requesting and obtaining approval from the City Manager in advance of each use, during the period of May 15 through August 31 of each year of this License, Licensee shall be permitted to use the License Area for up to five (5) events that are non-baseball uses at no additional charge. Licensee shall be permitted to use the License Area for one (1) to (2) events per month in the off season (i.e., September 1 through May 14) subject to requesting and obtaining approval from the City Manager in advance of each use.

6.2 Period of Permitted Use. Licensee shall have the right to use the License Area for Permitted Use during the time periods reserved following the procedures set forth in Section 6.3 below. City may use or permit a third party, including Lincoln Little League, to use the License Area for any day and time not reserved by Licensee pursuant to Section 6.3 or otherwise provided for in this License. All uses carried out by Licensee shall be completed by 11:00 PM.

6.3 Blackout Dates, Reservation Procedure. By September 30 of each year of this License, City shall notify Licensee of blackout dates when the License Area will be unavailable for use by Licensee for the months of June, July, and August in the following year. City agrees not to blackout July 3-5 and will coordinate with team for production of the City's annual Fourth of July fireworks celebration to allow Licensee's patrons to observe the fireworks display from their paid seats. Licensee shall submit a schedule of Licensee's proposed Permitted Uses to the City Manager on or before October 31 of each year for approval. The schedule shall indicate the times and dates the Licensee seeks to use the License Area during the months of June, July, and August of the following calendar year. The City Manager shall review and approve the schedule subject to priority uses of the License Area by WJU. City may elect to accommodate other users on dates not used by WJU or Licensee.

7. IMPROVEMENTS TO LICENSE AREA

7.1 City Improvements. The City completed its construction of a permanent fence in the area previously secured by temporary fencing rented by Licensee for the season beginning May 2022. The City shall have no further obligation to install or construct improvements under the terms of this License.

7.2 Licensee Improvements. A complete list of capital improvements installed to date at the Stadium by Licensee is attached as **Exhibit B**. The total amount of capital improvements paid for and installed by the Potters since 2017 Two Hundred Ninety-Four Thousand, Seven Hundred and Seven Dollars and Two Cents ($294,707.02). The total capital improvements paid for and installed by the Potters between 2022 and 2025 is One Hundred Eighty-Five Thousand, One Hundred Dollars ($185,100), minus a Fifty Thousand Dollar ($50,000) lease obligation to install new Stadium lights.. City and Licensee agree that Licensee shall be entitled to offset its Licensee Fee by using up One Hundred Thirty-Five Thousand One Hundred Dollars ($135,100.00) of the capital contributions to date. As outlined in Section 5.1, City shall offset future Licensee Fees until the credit is exhausted.

7.3 Additional Capital Contributions. Licensee agrees to contribute not less than Fifty Thousand Dollars ($50,000) in new capital contributions over the course of this License Term. These capital contributions will benefit all users of McBean Park Stadium and remain for the benefit of the City and other users even after the License Term has expired.

8. LOCAL OWNERSHIP OF FRANCHISE

Licensee shall continue to work to maximize the proportion of ownership of the baseball franchise and baseball operations held by individuals or entities that are based, or have substantial operations in, Placer County.

9. MAINTENANCE

9.1 Cleaning After Use. Licensee shall clean the License Area after each use on a daily basis, returning the facility to its pre-use condition. Cleaning shall include removing all refuse from the License Area and depositing it into designated refuse bins and removing all personal items from the License Area.

9.2 General Facility Maintenance. The City shall be responsible for field landscape maintenance, including watering and cutting grass, maintaining the synthetic turf infield, and emptying refuse containers. City shall maintain the License Area, and related equipment in good repair and operating condition during the continuance of this License Agreement, except in case of damage arising from the act or the negligence of the Licensee, and Licensee's clients, agents, invitees, patrons, guests, players, contractors, volunteers, or employees. For the purposes of maintenance and repair, the City reserves the right at reasonable times to enter and inspect the License Area and to do any necessary maintenance and repairs. City's maintenance and repair obligations shall include, but not be limited to, the following areas: porches; stairways; sidewalks; exterior lighting; Stadium lighting; seating; parking lot (including snow removal, cleaning and restriping as necessary); wheel bumpers; drainage; and landscaping, in accordance with all governmental requirements generally applicable to other similar facilities (e.g., fire, building, energy codes, and requirements to provide an architecturally barrier-free premises for people with disabilities, etc.), as well as field maintenance to provide the field in a playable condition.

9.3 Repair of Damages. Licensee shall be responsible for the repair or replacement, at City's discretion, of all damages to or within the License Area or the Property, that occur during Licensee's use.

10. FOOD AND BEVERAGE OPERATIONS

Licensee may operate the stadium food and beverage concession to include beer and wine subject to issuance of a proper license from the California Alcoholic Beverage Control, for all events that occur in License Area during the period of May 15 through August 31 of each year. Licensee shall not be obligated to sell food and beverage for events not produced by Licensee and may invite a booster club such as Friends of McBean Park to sell food and beverage and retain proceeds therefor.

11. SPONSORSHIPS AND SIGNAGE

11.1 WJU Branding Signage. Licensee hereby acknowledges and accepts up to three (3) prominent displays branding William Jessup University's baseball program will be installed on the outfield fence facing the stadium seating and remain up and visible throughout the Term of this License.

11.2 No Third-Party Rights. City hereby represents that no obligations to third parties related to the right to sell and control sponsorships have been granted to a third party other than those granted by that certain agreement dated December 10, 2015, between the City of Lincoln and William Jessup University, as amended. Except for WJU Branding Signage provided for in Section 11.1 above, City warrants that said third party rights do not include the right to have sponsorship signage erected during Licensee's period of Permitted Use.

11.3 Exclusive Right to Sell. City hereby grants Licensee the exclusive right to sell and display marketing and sponsorship signage during the period of Licensee's Permitted Use.

11.4 Signs. Licensee may display or permit team sponsors to display sponsorship signs within License Area consistent with the Lincoln Sign Ordinance and Lincoln Municipal Code section 16.03.030(F) on outfield fencing facing the field of play. The form and size for all signage and graphics shall be approved by the City Manager prior to placement.

11.5 Removal of Signage. Licensee will remove or cover all sponsorship signage and images, except for WJU Branding Signage, at the conclusion of Licensee's period of Permitted Use, by August 31 of each year.

12. RIGHT TO USE LINCOLN POTTERS NAME

The City's trademark to the name "Lincoln Potters" expired in 2023. Licensee is the registered owner of the Lincoln Potters name and logo. All use of the Potters' name and logo shall be by the consent of Licensee. The City also owns the URL www.lincolnpotters.com. Licensee is hereby authorized to use the URL www.lincolnpotters.com for the Term of this License at no additional cost.

13. REPRESENTATIONS AND WARRANTIES

City represents and warrants to Licensee that: (a) City has full right, power, and authority to execute this License; (b) City has good and unencumbered title to the License Area free and clear of any liens that will interfere with Licensee's right to use the License Area. Licensee represents and warrants that it has studied and inspected the License Area and accepts the same "AS IS" without any express or implied warranties of any kind, including any warranties or representations by City as to its condition or fitness for any use. This License does not create a lease, easement, or other real property interest, and is revocable pursuant to the terms contained herein. City shall have no obligation to make improvements to the License Area other than those specifically called for in Section 7.1.

14. INDEMNITY

Licensee shall defend, indemnify, and hold harmless City and City's trustees, officers, employees, and agents, from and against, any and all claims, actions, liabilities, damages, losses, or obligations, including all costs, demands, expenses, and attorneys' fees, arising out of Licensee or Licensee's clients, agents, invitees, patrons, guests, players, contractors, volunteers, or employees use of the License Area or the Property, including, without limitation: (a) any injury to or death of any person or damage to or destruction of any property occurring in or on the License Area or Property, or any part therefore, (b) any default by Licensee in the observance or performance of any of the terms, covenants or conditions of this License, or (c) the use, occupancy or condition of the License Area or Property, or Licensee's activities therein.

City shall in all instances, except for losses, damages, or claims resulting from the sole negligence or intentional misconduct of City or its trustees, officers, employees, and agents, be indemnified by Licensee against all such losses, damages or claims regardless of whether the losses, damages or claims are caused in part by City. City shall provide Licensee with prompt notice of any claim or institution that may subject Licensee to liability under this section. Licensee's obligations hereunder survive the termination of this License or Licensee's activities in the License Area or Property for one year after termination of this License.

15. DUTY TO INSURE

Prior to the use of the License Area and for the duration of the Term of this License, Licensee shall maintain the following insurance against liabilities arising out of Licensee's activities:

15.1 Minimum Scope of Insurance. Coverage shall be at least as broad as:

15.1.1 General Liability Insurance: Coverage sufficiently broad to include Comprehensive General Liability Insurance, Broad Form Property Damage Liability, Contractual Liability, Personal Injury Liability, and liability for premises owned, leased, or used.

15.1.2 Workers' Compensation as required by the Labor Code of the State of California, and Employers' Liability insurance, for any of Licensee's employees who will engage in License activities on the Property.

15.1.3 Dram shop liability insurance if alcohol is sold on the License Area.

15.2 Minimum Limits of Insurance. The limits of coverage shall be no less than:

15.2.1 General Liability: $2,000,000 combined single limit per occurrence for bodily injury, personal injury, and property damage (this limit may be satisfied by an excess or umbrella policy).

15.2.2 Workers' Compensation and Employers' Liability: Workers' Compensation limits as required by the Labor Code of the State of California and Employers' Liability limits of $1,000,000 per accident.

15.3 Other Insurance Provisions. The policies are to contain, or be endorsed to contain, the following provisions:

15.3.1 General Liability Coverage:

15.3.1.1 The City, its officials, employees, and volunteers are to be covered as additional insureds.

15.3.1.2 The insurance coverage required herein shall be primary insurance as respects the City, its officials, employees, and volunteers. Any insurance or self-insurance maintained by the City, its officials, employees, or volunteers shall be in excess of the insurance required herein and shall not contribute with it.

15.3.1.3 Licensee's failure to comply with reporting provisions of the policies shall not affect coverage provided to the City, its officials, employees, or volunteers.

15.3.1.4 Coverage shall state that the insurance required herein shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

15.3.2 All Coverages: Each insurance policy required by this License shall be endorsed to state that coverage shall not be suspended, voided, canceled, terminated by either party, or reduced in coverage or in limits except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to the City.

15.3.2.1 Acceptability of Insurers: Insurance is to be placed with insurers with a Best's rating of no less than A:VII.

15.3.2.2 Verification of Coverage: Prior to the commencement of any use of the License Area, Licensee shall furnish the City with certificates of insurance and with original endorsements affecting the coverage required herein. The certificates and endorsements for each insurance policy are to be signed by a person authorized by the insurer to bind coverage on its behalf.

16. COMPLIANCE WITH ALL LAWS

Licensee is solely responsible for obtaining all necessary or desired licenses and permits required by City and/or the State of California, and/or any other applicable public agency to operate its intended purpose. Licensee shall comply with all applicable federal, state, and local laws, rules, statutes, ordinances, and regulations.

17. ASSIGNMENT OF AGREEMENT

Assignment of this License is not permitted without the written consent of City, which it may withhold or grant in its sole and absolute discretion.

18. LEGAL TITLE; NO JOINT VENTURE

Legal title to the License Area shall remain vested in City, its successors, or assigns. Licensee may not record any instrument concerning or affecting the License Area without City's prior written consent, which City may withhold in its sole and absolute discretion. The Parties agree that nothing in this License shall be construed or interpreted to form a joint venture or partnership between the Parties.

19. ENTRY AND INSPECTION

City or its agents may, at any time, enter into and upon the License Area for the purpose of inspecting the same.

20. SUCCESSORS

Except as set forth herein, City and Licensee, respectively, bind themselves, their partners, officers, successors, assigns, and legal representatives to the other Party to this License with respect to the terms of this License.

21. WRITTEN NOTICE

All notices or other communications required or permitted hereunder shall be in writing, and shall be personally delivered or sent by registered or certified mail, postage prepaid, return receipt requested, or sent by electronic mail and shall be deemed received upon the earlier of (a) if personally delivered, the date of delivery to the address of the person to receive such notice, (b) if mailed, two (2) days after the date of posting by the United States Post Office, or (c) if given by electronic mail, when received by the other party.

TO CITY: CITY OF LINCOLN
Attn: CITY MANAGER
600 Sixth Street
Lincoln, CA 95648
Telephone: (916) 434-2490

TO LICENSEE: LINCOLN POTTERS BASEBALL CLUB, INC
Attn: ISABEL DOMEYKO, PRESIDENT
1478 Stone Point Drive, Suite 530
Roseville, CA 95661
Telephone: (916) 778-0008

Notice of change of address shall be given by written notice in the manner described in this section.

22. WAIVERS AND AMENDMENTS

All waivers of or amendments to the provisions of this License must be in writing and signed by City and Licensee. No waiver of any breach of any term or provision of this License shall constitute a waiver of any other or future breach of the same or any other term or provision.

No waiver by City of the default or breach of any term, covenant, or condition hereof by Licensee shall be deemed a waiver of any other term, covenant, or condition hereof, or of any subsequent default or breach by Licensee of the same or of any other term, covenant, or condition hereof. City's consent to, or approval of, any act shall not be deemed to render unnecessary the obtaining of City's consent to, or approval of, any subsequent or similar act by Licensee, or be construed as the basis of an estoppel to enforce the provision or provisions of this License requiring such consent.

23. TERMINATION

If either Party defaults in the performance of its obligations, the non-defaulting Party may terminate this License if, within thirty (30) days of the non-defaulting Party providing notice of the default to the defaulting, the defaulting Party fails to cure the default.

24. CONCURRENT REMEDIES

No right or remedy herein conferred upon or reserved to Parties is exclusive of any other right or remedy herein or by law or equity provided or permitted; but each shall be cumulative of every other right or remedy given hereunder or now or hereafter existing at law or in equity by statute or otherwise and may be enforced concurrently therewith or from time to time.

25. GOVERNING LAW

This License shall be governed and interpreted under the laws of the State of California. In the event claims or disputes arise out of this License, the Parties shall endeavor to resolve such claims or disputes through face-to-face discussion and consider the use of alternative dispute resolution options prior to resorting to legal remedies.

26. PROVISIONS REQUIRED BY LAW DEEMED INSERTED

Each and every provision of law and clause required by law to be inserted in this License shall be deemed to be inserted and this License shall be read and enforced as though it were included. If through mistake or otherwise, any provision is not inserted or is not correctly inserted, then upon application of either Party the License shall be amended to make the insertion or correction. All references to statutes and regulations shall include all amendments, replacements, and enactments in the subject, which are in effect as of the date of this License, and any later changes that do not materially and substantially alter the positions of the Parties.

27. SEVERABILITY

Should any provision of this License be declared or determined by any court of competent jurisdiction to be illegal, invalid, or unenforceable, the legality, validity, and enforceability of the remaining parts, terms, or provisions shall not be affected thereby, and said illegal, unenforceable, or invalid part, term, or provision shall be deemed not to be a part of this License.

28. ENTIRE AGREEMENT

This License represents the entire agreement between City and Licensee and supersedes all prior negotiations, representations, or agreements, either written or oral. This License may be amended or modified only by an agreement in writing, signed by both City and Licensee.

26. VENUE

Venue shall lie in the County of Placer.

27. **ATTORNEY'S FEES**

If either Party brings an action to enforce the terms hereof or declare rights hereunder, the prevailing party in any such action shall be entitled to reasonable attorney's fees and costs as fixed by the court.

[SIGNATURES ON FOLLOWING PAGE.]

IN WITNESS WHEREOF, the Parties hereto have executed this License as of the date set forth above.

CITY:

CITY OF LINCOLN,
a municipal corporation

By: _____
Sean Scully, City Manager

LICENSEE:

LINCOLN POTTERS BASEBALL CLUB, **INC**
a California Corporation

By: _____
Isabel Domeyko Taylor, President

APPROVED AS TO FORM:

_____
Douglas White, City Attorney

Exhibit A

License Area



Exhibit B
McBean Stadium Capital Improvements

Date	Item	Cost	Notes
Initial License Agreement			
2017-2022	Temporary Exterior Fence	$8,104.94	Permanent Fence Installed in 2022
2021-Present	Rental Ice Machine	$12,647.00	Still continuing
2017	LF Grass Berm	$13,500.00	Installed by Teichert Construction
	Bleacher Seat Backs	$15,008.00	Installed by volunteers
2018	Dugout Roof	$5,000.00	
	A/C in Clubhouse	$5,000.00	Installed by Astro Air Design
	Ice Machine/Three Comp Sink insta	$2,500.00	
2019	3rd Base Concrete Expansion	$15,000.00	
2020	Batting Practice Equipment	$7,500.00	Bubble, Mats, etc
	Press Box Finishing	$7,500.00	Dry Wall, Insulation, AC Unit, Paint, Moulding
2021	Ticket Booth	$2,847.08	
	Fixed Stadium Seating	$15,000.00	Including Installation
	Sub-total	**$109,607.02**	**Initial 5-year obligation was $50,000.00**
	(less lease obligation)	**($50,000.00)**	
	Total Additional Improvements Under Initial License	**$59,607.02**	
Amended License Agreement			
2022	A/C Coaches room	$5,000.00	Installed by Astro Air Design
	Washer/Dryer	$500.00	Clubhouse w/ ventilation
	Stadium Lights/Shade Structure	$50,000.00	Capital Contribution
	Extra Storage Tuff Shed	$2,000.00	50/50 Split with Jessup
2023	VIP Concrete Project	$37,500.00	Installed by Marques General Engineering
	Outfield Fence Safety Gates	$1,200.00	
	Clubhouse Center Door	$750.00	
	Clubhouse Electrical Upgrades	$1,000.00	
	Clubhouse Lockers	$1,500.00	
	Berm Expansion	$35,000.00	Installed by Teichet Construction (includes concrete walkway and irrigation)
2024	LF Safety Net	$10,000.00	
	Bleacher Safety Fence	$3,050.00	$6,100 total split with city
	Clubhouse Anti-Slip Mats	$500.00	
	Merch Booth Drywall and Finishing	$2,500.00	drywall, insulation
2025	Merch Booth A/C	$500.00	
	Fixed VIP Seats	$1,600.00	56 Seats Installed by Volunteers or Team
2026	PA Speaker System	$17,500.00	Equipment $12,500 working on installation quote
	Fixed Seat Replacement	$5,000.00	Intalled by volunteers
	Dugout Expansion Project	$10,000.00	Installed by Arrow Fence
	Sub-total	**$185,100.00**	
	(less lease obligation)	**($50,000.00)**	
	Total Improvements Under Current License	**$135,100.00**	
	Total Stadium Improvements Since Inception	**$294,707.02**	

STAFF REPORT

Item Number 14.A

SUBJECT: Conduct a Public Hearing and Adopt Resolutions for the Benefit Assessment District No. 1 Annual Update. (Matthew Medill)

SUBMITTED BY: Matthew Medill

DEPARTMENT: Public Works

DATE: June 9, 2026

STAFF RECOMMENDATION:
Staff recommends the City Council conduct a public hearing, accept public testimony, and adopt two resolutions for the Benefit Assessment District No. 1 Annual Update: 1) a resolution approving the Final Engineer's Report, Ordering Improvements, and Confirming the Diagram and Assessments for Benefit Assessment District No. 1 for Fiscal Year 2026/27; and 2) a resolution ordering the levy and collection of assessments within Benefit Assessment District No. 1 for Fiscal Year 2026/27.

The Fiscal Year 2026/27 collection of assessments is estimated to be $95,430, which provides funds necessary for maintenance activities benefitting parcels within Benefit Assessment District No. 1.

BACKGROUND/INTRODUCTION:
Benefit Assessment District No. 1 (District) was formed on June 14, 2005 via Resolution 2005-151 pursuant to the Benefit Assessment Act of 1982 (1982 Act) to provide funding for maintaining flood and storm drain facilities required of new subdivisions as they are constructed within the City of Lincoln. The following developments are included in the District: Lincoln Crossing (Zone 1), Aitken Ranch/Sorrento (Zone 2), Cresleigh Grove (Zone 3), and Lincoln Highlands (Old Zone 4 was merged into Zone 5). Attachment C is a map showing the Benefit Zone Diagram.

The assessments collected through the District provide funding for maintenance and operations of storm water retention facilities, drainage outfalls and storm water conveyances that benefit property within the District.

City Council annually conducts a public hearing, approves the annual Engineer's Report, and orders the levy and collection of assessments for the ensuing fiscal year. The Fiscal Year 2026/27 assessments in the District Engineer's Report will be placed on the Fiscal Year 2026/27 property tax roll and are calculated by considering all anticipated expenditures for maintenance, utilities, and administration that benefit each Zone of the District. The levied

assessment rates may change from fiscal year to fiscal year, dependent upon maintenance to be performed, but cannot exceed the maximum amount set when the District was originally formed, plus an annual adjustment for inflation. The amounts being assessed for Fiscal Year 2026/27 are at the authorized maximum assessment.

The first step in the Fiscal Year 2026/27 annual process, initiating proceedings, ordering and approving the Preliminary Engineer's Report and setting the Public Hearing date, occurred at the May 12, 2026 City Council meeting with the adoption of Resolution Nos. 2026-068 and 2026-069.

Conducting the Public Hearing and adopting the two attached Resolutions this evening are the final actions required to authorize the annual levy of assessments for the operation, maintenance, and servicing of improvements benefitting the District for Fiscal Year 2026/27. In order to meet Placer County Tax Collector deadlines, these steps must be completed prior to June 30th of every year.

FINDINGS/ANALYSIS:

The maintenance costs associated with the District are spread to the parcels that benefit directly from the improvements maintained by the District and therefore there is no benefit to the public at large. The table below shows the proposed Fiscal Year 2026/27 assessment rates and assessment revenue. The assessments are adequate to fund the maintenance of the infrastructure benefitting the District.

Fiscal Year 2026/27 Summary of Estimated Revenue by Zone

Benefit Zone Description	FY 2026/27Assessment Rate per EDU	Estimated FY 2026/27 Revenue
Benefit Zone 1 - Lincoln Crossing Phases II, IIIA & IIIB	$23.56	$56,718.02
Benefit Zone 2 - Aitken Ranch - Sorrento	$23.57	$11,709.32
Benefit Zone 3 - Cresleigh Grove	$23.58	$1,957.14
Benefit Zone 5 - Lincoln Highlands	$139.15	$25,045.20
Total	**N/A**	**$95,429.68**

Staff has reviewed the Final Engineer's Report (Attachment D) and is satisfied with the Report, including the budget items and diagram. Staff is satisfied that the levy amounts have been spread in accordance with the special benefit received from operation, maintenance and servicing of the public improvements benefitting the District as set forth in the Engineer's Report. Staff recommends Council conduct a public hearing, approve the Final Engineer's Report, and order the levy and collection of assessments.

During the course of the Public Hearing, City Council may order changes to the Engineer's Report, including changes in the improvements or the proposed assessment rates. Upon conclusion of the Public Hearing, City Council may adopt a resolution confirming the diagram and assessments, either as originally proposed or as modified. The adoption of this resolution

shall constitute the levy of assessments for Fiscal Year 2026/27.

In order to meet Placer County Tax Collector deadlines, both of these steps must be completed prior to June 30, 2026. The maximum assessment rates have been increased each fiscal year by the yearly change in the February Consumer Price Index (CPI) that was 2.48% for Fiscal Year 2026/27.

It is necessary to approve the Final Engineer's Report and to authorize the levy and collection of assessments for Fiscal Year 2026/27, or the services being provided for the District will be almost entirely paid out of General Fund and transportation revenues.

Consequently, staff recommends the City Council take the following action:

1. Adopt a resolution approving the Final Engineer's Report, ordering improvements, confirming the diagram and assessments, and authorizing the levy and collection of assessments for Fiscal Year 2026/27; and
2. Adopt a resolution ordering the levy and collection of assessments for Fiscal Year 2026/27.

ENVIRONMENTAL REVIEW:

This project is exempt from the California Environmental Quality Act (Pub. Resources Code, 21000 et seq., "CEQA") pursuant to CEQA Guidelines section 15301(c), existing highways and streets, sidewalks, gutters, bicycle and pedestrian trails, and similar facilities and section 15301(h), maintenance of existing landscaping, native growth, and water supply reservoirs. Since this project will continue to maintain existing facilities, no further environmental analysis is required.

FISCAL IMPACT:

The projected Fiscal Year 2026/27 collection of assessments is estimated to be $95,430, which provides 100% of funds necessary for maintenance activities and reserve collection associated with the District (Fund 2770). Without the collection of these assessments, maintenance activities would be reduced, and the funding would be a burden on the General Fund. The Fiscal Year 2026/27 assessment rates have been increased 2.48% over the Fiscal Year 2025/26 assessment rates. This increase is based upon the prior year's CPI increase (February 2025 to February 2026) for All Urban Consumers in the San Francisco Bay Area.

ATTACHMENTS:

Attachment_A_Resolution_No._1.docx

Attachment_B_Resolution_No._2 (1).docx

Attachment C Benefit Zone Diagram.pdf

Attachment D Lincoln BAD 26-27 Final Engineer Report.pdf

RESOLUTION 2026 - XXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN, COUNTY OF PLACER, STATE OF CALIFORNIA, APPROVING THE FINAL ENGINEER'S REPORT FOR BENEFIT ASSESSMENT DISTRICT NO. 1, ORDERING IMPROVEMENTS, CONFIRMING THE DIAGRAM AND ASSESSMENTS, AND AUTHORIZING THE LEVY AND COLLECTION OF ASSESSMENTS FOR FISCAL YEAR 2026/27

WHEREAS, the City Council, pursuant to the provisions of the *Benefit Assessment Act of 1982, Division 2, Part 1, of the California Government Code (commencing with Section 54703)* (hereafter referred to as the "Act") did by previous Resolution, order the Engineer, to prepare and file a report in accordance with *Chapter 6.4 Article 4* of the Act, *commencing with Section 54716*, in connection with the proposed levy and collection of assessments for the District known and designated as the Benefit Assessment District No. 1 (hereafter referred to as the "District"), for the fiscal year commencing July 1, 2026 and ending June 30, 2027;

WHEREAS, the City of Lincoln has retained a qualified engineering firm that has prepared and filed with the City Clerk of the City of Lincoln and the City Clerk has presented to the City Council such report entitled "Benefit Assessment District No. 1, 2026/27 Final Engineer's Report" (hereafter referred to as the "Report"); and

WHEREAS, the City Council has carefully examined and reviewed the Report as presented, and is satisfied with each and all of the items and documents as set forth therein, and finds that the levy has been spread in accordance with the special benefits received from the improvements, operation, maintenance and services to be performed, as set forth in said Report.

NOW THEREFORE BE IT RESOLVED:

Section 1 Annual Levy Report: City Council hereby approves the Report as filed; and

Section 2 District Improvements: Order the improvements and confirm the diagram and assessments as shown in said Engineer's Reports; and

Section 3 Assessments: Authorize the levy and collection of assessments for Fiscal Year 2026/27 for the Benefit Assessment District No. 1.

PASSED AND ADOPTED this 9th day of June, 2026 by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

_____
Richard Pearl, Mayor

ATTEST:

_____

Hope Ithurburn, City Clerk

RESOLUTION NO. 2026 - XXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN, COUNTY OF PLACER, STATE OF CALIFORNIA, ORDERING THE LEVY AND COLLECTION OF ASSESSMENTS WITHIN BENEFIT ASSESSMENT DISTRICT NO. 1 FOR FISCAL YEAR 2026/27

WHEREAS, the City Council has by previous Resolutions initiated proceedings and approved the Final Engineer's Report (hereafter referred to as the "Report") as presented or amended which describes the assessments against parcels of land within the Benefit Assessment District No. 1 (hereafter referred to as the "District") for the fiscal year commencing July 1, 2026 and ending June 30, 2027, pursuant to the provisions of the *Benefit Assessment Act of 1982, Division 2, Part 1 of the California Government Code (commencing with Section 54703)* (hereafter referred to as the "Act") and California Proposition 218 to pay the costs and expenses of construction, operating, maintaining and servicing the improvements benefitting the District;

WHEREAS, the Engineer, selected by the City Council, has prepared and filed with the City Clerk, and the City Clerk has presented to the City Council, a Report in connection with the proposed levy and collection upon eligible parcels of land within the District, and the City Council did by previous Resolution approve such Report;

WHEREAS, the City warrants and represents that the assessments imposed by the City and being requested to be collected by Placer County comply with the requirements of state law, including but not limited to Articles XIIIC and XIIID of the California Constitution (Proposition 218); and

WHEREAS, the City Council desires to levy and collect assessments against parcels of land within the District for the fiscal year commencing July 1, 2026 and ending June 30, 2027, to pay the costs and expenses of constructing, operating, maintaining and servicing the improvements benefitting the District.

NOW THEREFORE BE IT RESOLVED:

Section 1 Public Hearing: Following notice duly given, the City Council has held a full and fair Public Hearing regarding its Resolution Approving and or Amending the Final Engineer's Report prepared in connection therewith, the levy and collection of assessments, and considered all oral and written statements, protests and communications made or filed by interested persons.

Section 2 Benefit Determination: Based upon its review (and amendments, as applicable) of the Final Engineer's Report, a copy of which has been presented to the City Council and which has been filed with the City Clerk, the City Council hereby finds and determines that:

I) The land within the District will receive special benefit by the operation, maintenance, and servicing of drainage and flood control facilities, and appurtenant facilities associated with the District.
II) The District includes all of the lands receiving such special benefit.
III) The net amount to be assessed upon the lands within the District in accordance with the costs for the fiscal year commencing July 1, 2026 and ending June 30, 2027 is apportioned by a formula and method which fairly distributes the net amount among all eligible parcels in proportion to the estimated special benefit to be received by each parcel from the improvements and services.

Section 3 Report: The Report and assessment as presented to the City Council and on file in the office of the City Clerk are hereby confirmed as filed.

Section 4 District Improvements: The City Council hereby orders the improvements to be made, which are briefly described as the maintenance of drainage and flood control facilities benefitting the District.

Section 5 Maintenance and Collection of Levy: The maintenance, operation and servicing of the drainage, flood control and appurtenant facilities shall be performed pursuant to the Act and the County Auditor of the County of Placer shall enter on the County Assessment Roll opposite each parcel of land the amount of levy, and such levies shall be collected at the same time and in the same manner as the County taxes are collected. After collection by the County, the net amount of the levy shall be paid to the City Treasurer.

Section 6 Deposit of Funds: The City Treasurer shall deposit all money representing assessments collected by the County of Placer of the District to the credit of a fund for the Benefit Assessment District No. 1 and such money shall be expended only for the construction, maintenance, of the drainage and flood control and appurtenant facilities as described in Section 4.

Section 7 Order of Levy: The adoption of this Resolution constitutes the District levy for the Fiscal Year commencing July 1, 2026 and ending June 30, 2027.

Section 8 Authorization: The City Clerk is hereby authorized and directed to file and request the Placer County Auditor Controller to attach for collection on the County tax rolls the Benefit Assessment District No. 1 assessments upon adoption of this Resolution.

Section 9 Compliance: The City of Lincoln warrants and represents that the taxes, assessments, fees and/or charges imposed by the City of Lincoln and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIIC and XIIID of the California Constitution (Proposition 218).

Section 10 Liability Release: The City of Lincoln releases and discharges the County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgements, in any manner arising out of the collection by the County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of the City of Lincoln.

Section 11 Indemnification: In consideration for the County's collection of the charge through the County's property tax roll, the City of Lincoln agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by the County of any of the City of Lincoln's said taxes, assessments, fees and/or charges requested to be collected by the County for the City of Lincoln, or in any manner arising out of the City of Lincoln's establishment and imposition of said taxes, assessments, fees and/or charges. The City of Lincoln agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of City of Lincoln's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by the County on behalf of the City of Lincoln, including property taxes.

Section 12 Inquiries: The City of Lincoln agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to the City of Lincoln by the County from any person concerning the City of Lincoln's taxes, assessments, fees and/or charges, and that the City of Lincoln will not refer such persons to County officers and employees for response.

Section 13 County Charges: The City of Lincoln agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

Section 14 A certified copy of the assessment levy shall be filed in the office of the City Clerk and open for public inspection.

PASSED AND ADOPTED this 9th day of June, 2026 by the following vote:

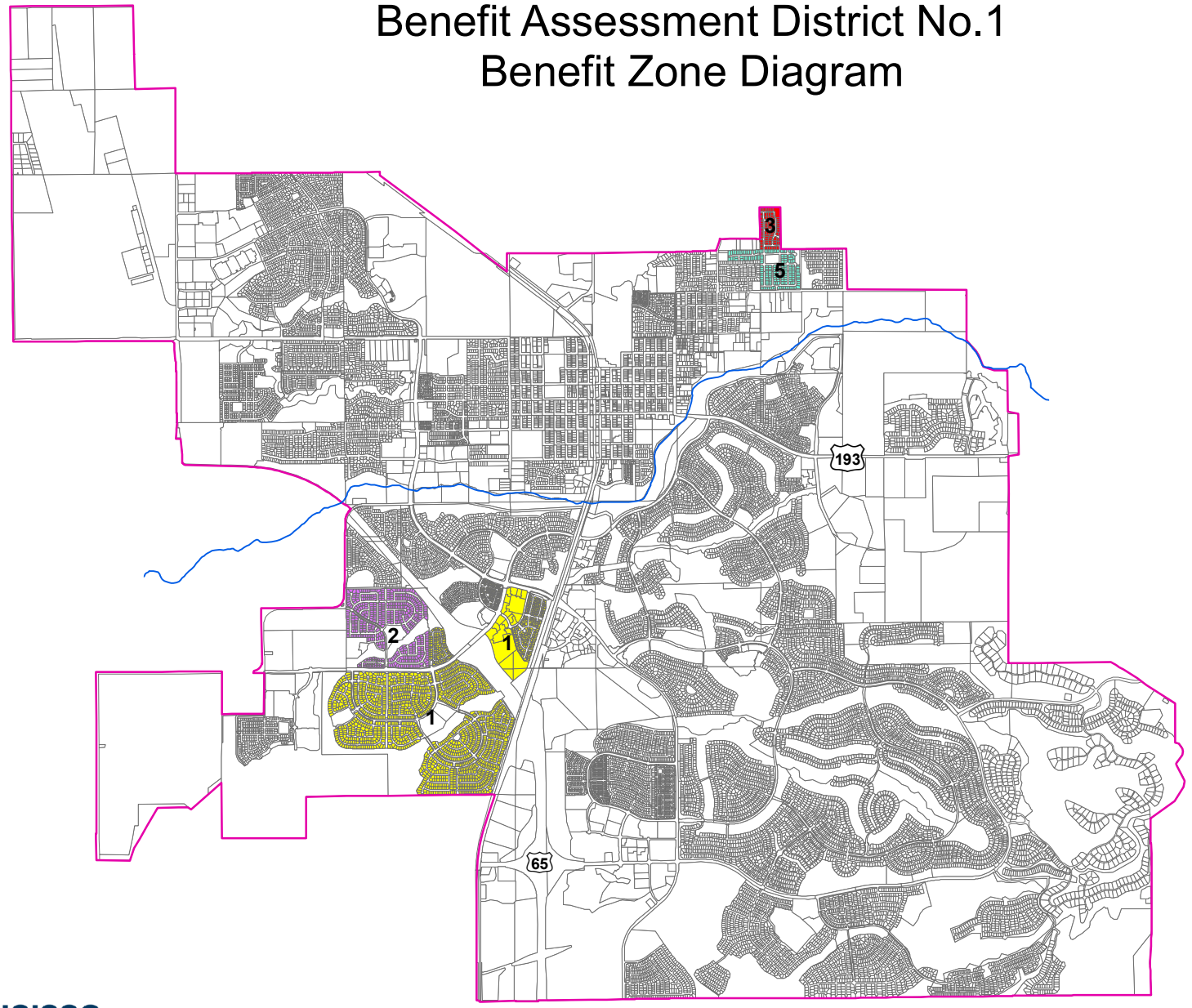
AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

Richard Pearl, Mayor

ATTEST:

Hope Ithurburn, City Clerk

City of Lincoln
Benefit Assessment District No.1
Benefit Zone Diagram



Legend

- City Limits
- Parcel Lines
- Benefit Zone 1
- Benefit Zone 2
- Benefit Zone 3
- Benefit Zone 4

N

4,700 0 4,700 9,400 Feet

FRANCISCO AND ASSOCIATES

City of Lincoln

Benefit Assessment District No. 1

Fiscal Year 2026-27

Final Engineer's Report

June 9, 2026

Prepared by

FRANCISCO AND ASSOCIATES

Where Innovative Strategies Fund Tomorrow's Communities

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CITY OF LINCOLN
CITY COUNCILMEMBERS AND CITY STAFF

FISCAL YEAR 2026-27

City Councilmembers

Richard Pearl
Mayor

Whitney Eklund
Mayor Pro Tem

Holly Andreatta
Councilmember

Ben Brown
Councilmember

John Reedy
Councilmember

Agency Staff Members

Sean Scully
City Manager

Matthew Medill
Public Works Director

Vin Cay
City Engineer

Nita Wracker
Assistant City Manager

Francisco & Associates
Assessment Engineer

ENGINEER'S REPORT

CITY OF LINCOLN
ENGINEER'S REPORT FOR THE CITY'S
BENEFIT ASSESSMENT DISTRICT NO. 1

FISCAL YEAR 2026-27

The undersigned, acting on behalf of the City of Lincoln, respectfully submits the enclosed Engineer's Report as directed by the City of Lincoln City Council pursuant to the provisions of Article XIIID, Section 4 of the California Constitution, provisions of the Landscaping and Lighting Act of 1972, and Section 22500 et seq of the California Streets and Highways Code. The undersigned certifies that he is a Professional Engineer, registered in the State of California.

Dated: May 22, 2026

By: _____
Eduardo R. Espinoza, P.E.
RCE No. 83709

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment District Diagram thereto attached, was filed with me on the _____ day of _____, 2026.

Hope Ithurburn, City Clerk
City of Lincoln
Placer County, California

By: _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and the Assessment District Diagram thereto attached, was approved and confirmed by the City Council of the City of Lincoln, Placer County, California, on the _____ day of _____, 2026.

Hope Ithurburn, City Clerk
City of Lincoln
Placer County, California

By: _____

SECTION I

INTRODUCTION

CITY OF LINCOLN
ENGINEER'S REPORT FOR THE CITY'S
BENEFIT ASSESSMENT DISTRICT NO. 1

FISCAL YEAR 2026-27

Background Information

In June 2005 by City Council Resolution 2005-151, the City of Lincoln formed the Benefit Assessment District No. 1 to recover costs associated with the operation and maintenance of storm drainage (detention basins), flood control improvements, and associated appurtenant improvements within the public rights-of-way and public parcels of developments within the City. This district is pursuant to the Benefit Assessment Act of 1982 ("1982 Act") as defined by Sections 54703-54720 of the California Government Code.

Section 54710 of the California Government Code outlining the rules and regulations of the 1982 Act states:

"(a) Any local agency which is authorized by law to provide one or more of the following services may impose a benefit assessment pursuant to this chapter to finance the maintenance and operation costs of these services:

(1) Drainage.
(2) Flood control.
(3) Streetlighting.

(b) Any local agency which is authorized by law to maintain streets, roads, or highways may impose a benefit assessment pursuant to this chapter to pay for the maintenance of those streets, roads, or highways."

Although the 1982 Act allows for the maintenance of streetlighting (Section 54710(a)(3)), the City of Lincoln funds the operation and maintenance of streetlights through its Landscape and Lighting Assessment District and has not used this assessment district to fund those expenses. As additional developments occur within the City that are required to install storm drain, or flood control that specifically benefit those properties, developments may be annexed into this district. It is the intent of this district to annex new developments into this district each as separate zones.

Currently there are 4 separate zones as follows:

1. Zone 1 – Lincoln Crossing – Formed June 2005
2. Zone 2 – Sorrento – Annexed June 12, 2007
3. Zone 3 – Cresleigh Grove – Annexed June 12, 2007
4. Zone 4 – Dissolved
5. Zone 5 – Lincoln Highlands – Annexed August 24, 2010

Current Annual Administration

As required by the Benefit Assessment Act of 1982, in its initial year of formation and when any new assessment is proposed to be levied, Section 54716 (a) of the California Government Code requires the City to have a written report prepared and filed with the City Clerk. The Report includes for the ensuing fiscal year: (1) a general description of the service proposed to be financed through the revenue derived from the assessment, (2) a description of each lot or parcel proposed to be in the district, (3) the amount of the proposed assessment for each parcel, (4) and the basis or methodology of the assessment.

The City of Lincoln will hold a Public Hearing on June 9, 2026, regarding the Fiscal Year (FY) 2026-27 annual levy and collection of assessments for all benefit zones within the District. At the Public Hearing, all property owners and interested persons will be given an opportunity to be heard. At the conclusion of the Public Hearing, the City Council may adopt a resolution confirming the Fiscal Year 2026-27 levy and collection of assessments for all benefit zones as originally proposed or as modified.

Payment of these annual assessments for each parcel will be made in the same manner and at the same time as payments are made for their annual property taxes. All funds collected through the assessments must be placed in a special fund and can only be used for the purposes stated within this Report.

SECTION II

ENGINEER'S REPORT PREPARED PURSUANT TO THE PROVISIONS OF THE BENEFIT ASSESSMENT ACT OF 1982 SECTION 54703 THROUGH 54720 OF THE CALIFORNIA GOVERNMENT CODE

Pursuant to the Benefit Assessment Act of 1982 (Part 1 of Division 2 of Title 5 of the Government Code of the State of California), and in accordance with Resolution No. 2026-068 initiating proceedings for the levy and collection of assessments and ordering the preparation of the annual Engineer's Report and Resolution No. 2026-069 approving the Preliminary Engineer's Report and Declaring the Intention for Levy and Collection of Assessments, adopted by the City Council of the City of Lincoln, on May 12, 2026, and in connection with the proceedings for:

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1

Herein after referred to as the "District", I, Eduardo R. Espinoza, the duly appointed ENGINEER OF WORK, submit herewith the "Report" consisting of four (4) parts as follows:

PART A: DESCRIPTION OF THE SERVICE

This part describes the improvements to be financed by the District. Plans and specifications for the improvements are as set forth on the lists thereof, attached hereto, and are on file in the Office of the Public Services Department and are incorporated herein by reference.

PART B: DESCRIPTION OF EACH LOT OR PARCEL

This part incorporates by reference a diagram of the District showing the boundaries of any benefit zones within the District and the lines and dimensions of each lot or parcel of land within the District. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Placer County Assessor for the year when this Report was prepared. The Assessor's maps and records are incorporated by reference and made part of this Report.

PART C: AMOUNT OF PROPOSED ASSESSMENT & ESTIMATE OF COST

This part contains an estimate of the cost of the proposed improvements, including incidental costs and expenses, and is on file in the Development Services Department.

PART D: BASIS AND SCHEDULE OF ASSESSMENT

This part contains the method of apportionment of assessments, based upon parcel classification of land within the District, in proportion to the estimated benefits to be

received. This part also contains a list of the Placer County Assessor's parcel numbers, and the amount to be assessed upon the benefited lands within the District. The Assessment Roll is filed in the Office of the Lincoln City Clerk and is incorporated in this Report by reference. The list is keyed to the records of the Placer County Assessor, which are incorporated herein by reference.

PART A

DESCRIPTION OF THE SERVICE

The facilities, which have been constructed within the City of Lincoln, and those which may be subsequently constructed, operated, maintained, and serviced are generally described as follows:

Storm Drainage and Flood Control Facilities

Storm drainage and flood control facilities consist of, but are not limited to: construction, land acquisition, operation, maintenance, and servicing of storm drainage and flood control facilities and detention basins which include personnel, electrical energy, utilities such as water, gas, electricity, material, contractual services and equipment, repair, removal or replacement of all or any part of any improvements, the removal of trimmings, rubbish, debris and other solid waste, and other appurtenant facilities within the public rights-of-way and easements that benefit the District.

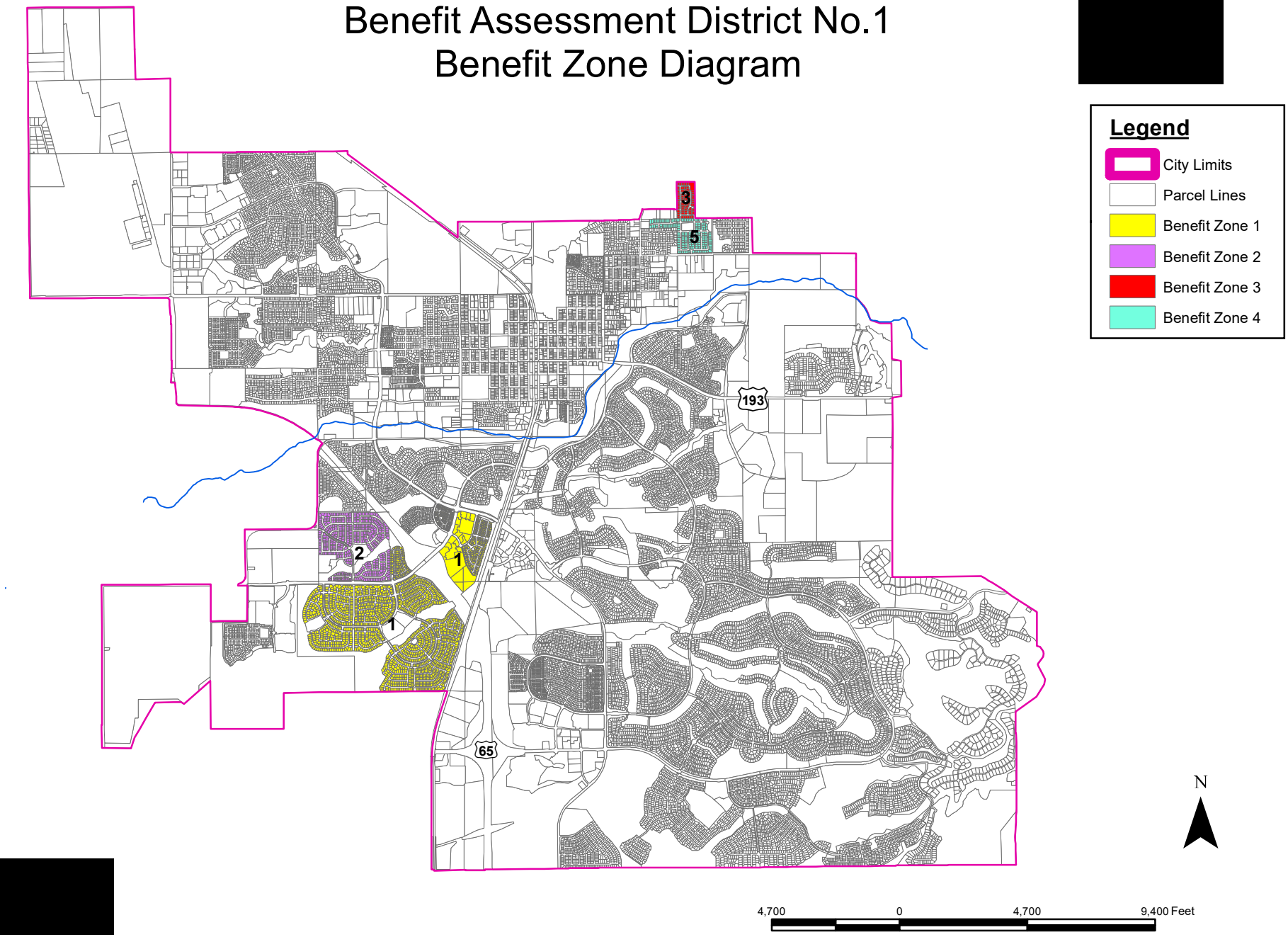
For Zones 1, 2, & 3 specific improvements include the operation and maintenance of the storm water retention facility constructed adjacent to the City's Wastewater Reclamation Facility as well as the maintenance of pipelines and the natural water courses that convey storm water to the retention facility. In addition to the above, the services in Zone 5 include a detention basin, concrete retaining walls, fencing, gates, outfall structures, and appurtenant storm drains and inlets that benefit the parcels Zone 5.

PART B

DESCRIPTION OF EACH LOT OR PARCEL

The boundary of the District is completely within the boundaries of the City of Lincoln. The Assessment Diagram for the 4 benefit zones is on file in the Office of the City Clerk of the City of Lincoln and shown on the following page of this Report. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Placer County Assessor, for the year when this Report was prepared, and are incorporated by reference herein and made part of this Report.

City of Lincoln
Benefit Assessment District No.1
Benefit Zone Diagram



PART C

AMOUNT OF PROPOSED ASSESSMENT & ESTIMATE OF COST

The 1982 Act requires that a special fund be set up for the collection of revenues and expenditures for the District. The Act provides that the total cost of construction, operation, maintenance and servicing of the drainage and flood control can be recovered by the District. Incidental expenses including administration of the District, engineering fees, legal fees, and all other costs associated with the District can also be included.

Revenues collected from the assessments shall be used only for the expenditures authorized under the 1982 Act. A contribution to the District by the City may be made to reduce assessments, as the City Council deems appropriate. Any balance remaining at the end of the fiscal year must be carried over to the next fiscal year.

Table 1 below provides a summary of the total estimated revenues for Fiscal Year 2026-27, by benefit zone.

For a detailed estimate on the revenues and expenditures for each benefit zone within the District please refer to both Appendix A in this report, and the City's adopted budget for Fiscal Year 2026-27.

Table No. 1: Summary of Estimated Revenue by Zone

Benefit Zone Description	Estimated FY 2026-27 Revenue
Benefit Zone 1 - Lincoln Crossing Phases II, IIIA & IIIB	$56,718.02
Benefit Zone 2 - Aitken Ranch - Sorrento	$11,709.32
Benefit Zone 3 - Cresleigh Grove	$1,957.14
Benefit Zone 5 - Lincoln Highlands	$25,045.20
Total	**$95,429.68**

PART D

BASIS AND SCHEDULE OF ASSESSMENT

This section explains the benefits to be derived from the improvements and the methodology used to apportion the total assessments to the properties within the District.

The method used for apportioning the assessment is based upon the relative special benefits to be derived by the properties in each Benefit Zone of the District over and above the general benefits conferred on real property and the public at large. The assessment is apportioned to each parcel in proportion to the relative cost of the special benefits from the improvements.

Discussion of Special Benefit

The Benefit Assessment Act of 1982 permits the establishment of assessment districts by Agencies for the purpose of providing certain public improvements and services which include the construction, operation, maintenance, and servicing of drainage and flood control improvements.

Section 54711 of the Benefit Assessment Act of 1982 requires that maintenance assessments must be levied according to benefit rather than according to assessed value. This Section states:

> *"The amount of the assessment imposed on any parcel of property shall be related to the benefit to the parcel which will be derived from the provision of the service."*

In addition, the 1982 Act permits the designation of zones or areas of benefit within any individual assessment district. Thus, the 1982 Act requires the levy of a true "assessment" rather than a "special tax."

Article XIIID, Section 4(a) of the California Constitution (also known as Proposition 218, approved by the California voters in November 1996) limits the amount of any assessment to the proportional special benefit conferred on the property.

> *"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."*

Article XIIID provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways, and that portion of public property that is not developed and used for business purposes similar to private residential, commercial, industrial, and institutional activities.

SPECIAL VS. GENERAL BENEFIT

Drainage Facility Benefit Determination

The proper functioning of storm drainage and flood control improvements is imperative for the safety of properties throughout the District. Proper operation, maintenance, and servicing of storm drainage and flood control improvements benefit properties by providing erosion control, landslide abatement, other types of water drainage, and protection of property from overflow by storm water.

Special Benefit

In the absence of an annual assessment, the drainage and flood control improvements that benefit each benefit zone of the District would not be provided, therefore these improvements are "over and above" what otherwise would be provided in other portions of the City as part of General Services. All assessment proceeds derived from each benefit zone will be utilized to fund the cost of providing a level of tangible "special benefits" in the form of property related services which benefit individual properties to which the services are provided. The Assessments are also structured to provide specific improvements within each benefit zone, further ensuring that the improvements funded by the assessments are of specific and special benefit to property within each benefit zone.

The storm drainage and flood control improvements in each benefit zone of the District were specifically designed, located and created to provide additional and improved storm water drainage and flood control protection of property from overflow by water for the direct advantage of property inside the benefit zone, and not the public at large. In addition, they provide the following special and direct benefit to parcels within the District:

- Allowing individual parcels to be developed and used to their fullest extent by ensuring adequate drainage and vehicular access during period of heavy rainfall which is essential to the use of those properties;
- Improving the livability, appearance, and desirability for properties within the District; and
- Ensuring that storm drainage and flood control facilities do not reach a state of deterioration or disrepair so as to be materially detrimental to the properties within the District.

The boundaries of the benefit zones have been narrowly drawn to include those parcels that receive a direct advantage from the improvements. Other properties that are outside a benefit zone do not benefit from those property related improvements and services described previously.

It is therefore concluded that all the drainage and flood control improvements funded by the assessments are of 100% special benefit to the parcels within the District and that the value of the special benefits from such improvements to property in the benefit zones reasonably exceeds the cost of the assessments for every assessed parcel in the benefit zones. (In other words, as required by Proposition 218, the reasonable cost of the proportional special benefit conferred on each parcel does not exceed the cost of the assessments.)

General Benefit

Although the improvements may include public streets and drainage facilities that connect to similar facilities outside the District boundaries, the construction, maintenance, and operation of these improvements are only necessary for the parcels within the District. Therefore it has been determined that the ongoing maintenance, servicing and operation of the improvements that benefit the District provide 0% of general benefit to parcels outside the District, or to the public at large.

Assessment Methodology

The total construction, operation, maintenance, and servicing costs for the storm drainage and flood control facilities are apportioned in accordance with a methodology that is consistent with standard assessment engineering practices.

As new subdivisions develop throughout the City, a new zone of benefit may be formed and annexed to the District. This process ensures that there is a viable funding source to construct, operate, maintain, and service the facilities listed above. Each new subdivision is evaluated to determine which improvements are of a specific and direct benefit to the parcels within the subdivision and then a benefit assessment methodology is developed to allocate the costs of the improvements to the benefiting parcels.

Since the assessments are levied on the owners of properties as shown on the secured property tax rolls, the final charges must be assigned by Assessor's Parcel Number. If assessments were to be allocated by parcel, not considering land use, this would not be equitable, because a single-family parcel would be paying the same as a 50-unit apartment parcel or a large commercial establishment. Therefore, the total assessment costs are allocated to each parcel of land based on the benefit received by each particular parcel.

The single-family residential parcel has been selected as the basic unit for the calculation of assessments since it represents over 80% of the parcels within the City. Therefore, the single-family residential parcel is defined as one (1.00) Equivalent Dwelling Unit (EDU). The assessment methodology used to assign EDUs to other types of land uses in proportion to the special benefit they receive relative to the single-family residential parcel for each zone of benefit is explained below.

Exempted from the assessment would be the areas of all public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, all easements and rights-of-ways, all public parks, greenbelts, parkways and all other public property designated open space.

Below is a listing of each of the benefit zones, their corresponding number and type of parcels/units/acres within each benefit zone, and the method of apportioning the costs of the improvements to the benefiting parcels.

Benefit Zone 1 – Lincoln Crossing Phases II, IIIA & IIIB

Benefit Zone 1 is comprised of 1,899 single-family residential parcels, 174 condominium residential parcels, and 47.77 acres of commercial parcels. This benefit zone was formed in Fiscal Year 2005-06 with an allowance for a CPI increase each fiscal year. February 2005 is the base year for calculating annual CPI increases. The CPI increase is based upon the prior year's change in the Consumer Price Index for the San Francisco-Oakland-San Jose All Urban Consumers which is 2.48% for Fiscal Year 2026-27. Single-family and condominium parcels are assessed at 1.00 EDU/parcel and commercial parcels are assessed at 7.00 EDUs/acre.

In Fiscal Year 2026-27 there are 2,407.39 EDUs, and the total assessment revenue needed to operate and maintain the facilities that benefit the parcels within Zone 1 is $56,718. This results in the following assessments that will be levied:

Maximum Rate $23.56 / EDU
Fiscal Year 2026-27 Rate: $23.56 / EDU

Benefit Zone 2 – Aitken Ranch – Sorrento

Benefit Zone 2 is comprised of 497 single-family residential parcels. This benefit zone was formed in Fiscal Year 2006-07 with an allowance for a CPI increase each fiscal year. February 2006 is the base year for calculating annual CPI increases. The CPI increase is based upon the prior year's change in the Consumer Price Index for the San Francisco-Oakland-San Jose All Urban Consumers which is 2.48% for Fiscal Year 2026-27. Single-family parcels are assessed at 1.00 EDU/parcel and multi-family residential parcels are assessed at 0.50 EDU/unit.

In Fiscal Year 2026-27 there are 497.00 EDUs, and the total assessment revenue needed to operate and maintain the facilities that benefit the parcels within Zone 2 is $11,709. This results in the following assessments to be levied:

Maximum Rate $23.57 / EDU
Fiscal Year 2026-27 Rate: $23.57 / EDU

Benefit Zone 3 – Cresleigh Grove

Benefit Zone 3 is comprised of 83 single-family residential parcels. This benefit zone was formed in Fiscal Year 2007-08 with an allowance for a CPI increase each fiscal year. February 2007 is the base year for calculating annual CPI increases. The CPI increase is based upon the prior year's change in the Consumer Price Index for the San Francisco-Oakland-San Jose All Urban Consumers which is 2.48% for Fiscal Year 2026-27. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2026-27 there are 83.00 EDUs, and the total assessment revenue needed to operate and maintain the facilities that benefit the parcels within Zone 3 is $1,957. This results in the following assessments to be levied:

Maximum Rate $23.58 / EDU
Fiscal Year 2026-27 Rate: $23.58 / EDU

Benefit Zone 4 – DISSOLVED

This Zone was dissolved in Fiscal Year 2010-11 and merged with the formation of Zone 5.

Benefit Zone 5 – Lincoln Highlands

Benefit Zone 5 is comprised of 180 single-family residential parcels. This benefit zone was formed in Fiscal Year 2010-11 and replaced Zone 4, which has since been dissolved. This benefit zone includes an allowance for a CPI increase each fiscal year. February 2010 is the base year for calculating annual CPI increases. The CPI increase is based upon the prior year's change in the Consumer Price Index for the San Francisco-Oakland-San Jose All Urban Consumers which is 2.48% for Fiscal Year 2026-27. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2026-27 there are 180.00 EDUs, and the total assessment revenue needed to operate and maintain the facilities that benefit the parcels within Zone 5 and accumulate adequate reserves is $25,045. This results in the following assessments to be levied:

Maximum Rate $139.15 / EDU
Fiscal Year 2026-27 Rate: $139.15 / EDU

ASSESSMENT ROLL

A list of all parcels, and the description of each lot or parcel within each of the Benefit Zones of Lincoln's Benefit Assessment District No. 1 is shown on the last equalized Property Tax Roll of the Placer County Assessor, which by reference is hereby made a part of this Report.

This list is keyed to the Assessor's Parcel Numbers as shown on the Assessment Roll, which includes the proposed amount of assessments apportioned to each lot or parcel for Fiscal Year 2026-27. The Assessment Roll is on file in the Office of the City Clerk of the City of Lincoln and is shown in this Report as Appendix B.

APPENDIX A

DETAILED ZONE COST ESTIMATE

Lincoln Benefit Assessment District No. 1
Fiscal Year 2026-27 **APPENDIX A**

FY 2026-27 Assessments for 2,407.39 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 1 (Annexed FY 2005-06) Lincoln Crossing Phases II, IIIA & IIIB	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$796,711**
Projected Assessment Revenue	**$56,718**
Estimated Operating Expenses	
Local Drainage Facilities Maintenance	($31,707)
Materials and Supplies	($38,003)
Repairs and Replacement	($65,365)
Subtotal:	**($135,074)**
Incidental Expenses	
City Administration & Assessment Engineering	**($18,543)**
Total Expenses:	**($153,617)**
Reserve Collection:	**($96,899)**
Estimated Ending Fund Balance	**$699,812**

Maximum FY 2026-27 Assessment Rate

Maximum assmt. rate per equivalent dwelling unit is **$23.56 per EDU**

FY 2026-27 Assessment Rate

Assessment Rate per equivalent dwelling unit is **$23.56 per EDU**

Land Use Category	No. of Units/Acres	EDU Rate	No. of EDUs	FY 2026-27 Revenue [1]
Single Family Residential	1,899	1.00	1,899.00	$44,740.44
Condominium Residential	174	1.00	174.00	$4,099.44
Commercial	47.77 acres	7.00	334.39	$7,878.23
			2,407.39	**$56,718.11**

[1] The County only accepts assessment levies for each parcel in even pennies so that the property tax bill can be split evenly in two installment payments. Therefore the total revenue may differ slightly from that shown in Table 1 and on the Assessment Roll in Appendix B.

Lincoln Benefit Assessment District No. 1
Fiscal Year 2026-27 **APPENDIX A**

FY 2026-27 Assessments for 497.00 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 2 (Annexed FY 2006-07) Aitken Ranch - Sorrento	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$164,479**
Projected Assessment Revenue	**$11,709**
Estimated Operating Expenses	
Local Drainage Facilities Maintenance	($6,546)
Materials and Supplies	($7,846)
Repairs and Replacement	($13,494)
Subtotal:	**($27,886)**
Incidental Expenses	
City Administration & Assessment Engineering	**($3,828)**
Total Expenses:	**($31,714)**
Reserve Collection:	**($20,005)**
Estimated Ending Fund Balance	**$144,475**

Maximum FY 2026-27 Assessment Rate

Maximum assmt. rate per equivalent dwelling unit is **$23.57 per EDU**

FY 2026-27 Assessment Rate

Assessment Rate per equivalent dwelling unit is **$23.57 per EDU**

Development	No. of Units/Acres	EDU Rate	No. of EDUs	FY 2026-27 Revenue [1]
Village 1 (built out)	102.00	1.00	102.00	$2,404.14
Village 2 (FM Aug 2013)	41.00	1.00	41.00	$966.37
Village 3 (FM Aug 2013)	46.00	1.00	46.00	$1,084.22
Village 4 (FM Nov 2013)	42.00	1.00	42.00	$989.94
Village 5	37.00	1.00	37.00	$872.09
Village 6 (FM June 24, 2014)	44.00	1.00	44.00	$1,037.08
Village 7 (FM June 24, 2014)	48.00	1.00	48.00	$1,131.36
Village 8 (FM Nov 2013)	57.00	1.00	57.00	$1,343.49
Village 9 (FM June 24, 2014)	41.00	1.00	41.00	$966.37
Village 10 MDR	39.00	1.00	39.00	$919.23
	497		**497.00**	**$11,714.29**

[1] The County only accepts assessment levies for each parcel in even pennies so that the property tax bill can be split evenly in two installment payments. Therefore the total revenue may differ slightly from that shown in Table 1 and on the Assessment Roll in Appendix B.

Lincoln Benefit Assessment District No. 1
Fiscal Year 2026-27 **APPENDIX A**

FY 2026-27 Assessments for 83.00 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 3 (Annexed FY 2007-08) Cresleigh Grove	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$27,468**
Projected Assessment Revenue	**$1,957**
Estimated Operating Expenses	
Local Drainage Facilities Maintenance	($1,093)
Materials and Supplies	($1,310)
Repairs and Replacement	($2,254)
Subtotal:	**($4,657)**
Incidental Expenses	
City Administration & Assessment Engineering	**($639)**
Total Expenses:	**($5,296)**
Reserve Collection:	**($3,339)**
Estimated Ending Fund Balance	**$24,129**

Maximum FY 2026-27 Assessment Rate

Maximum assmt. rate per equivalent dwelling unit is **$23.58** per EDU

FY 2026-27 Assessment Rate **$23.58** per EDU

Assessment Rate per equivalent dwelling unit is

Land Use Category	No. of Units/Acres	EDU Rate	No. of EDUs	FY 2026-27 Revenue [1]
Single Family Residential	83.00	1.00	**83.00**	**$1,957.14**

[1] The County only accepts assessment levies for each parcel in even pennies so that the property tax bill can be split evenly in two installment payments. Therefore the total revenue may differ slightly from that shown in Table 1 and on the Assessment Roll in Appendix B.

Lincoln Benefit Assessment District No. 1
Fiscal Year 2026-27 **APPENDIX A**

FY 2026-27 Assessments for 180.00 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 5 (Annexed FY 2010-11) Lincoln Highlands	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$59,570**
Projected Assessment Revenue	**$25,045**
Estimated Operating Expenses	
Local Drainage Facilities Maintenance	($2,371)
Materials and Supplies	($2,841)
Repairs and Replacement	($4,887)
Subtotal:	**($10,099)**
Incidental Expenses	
City Administration & Assessment Engineering	**($1,386)**
Total Expenses:	**($11,486)**
Reserve Collection:	**$13,559**
Estimated Ending Fund Balance	**$73,129**

Maximum FY 2026-27 Assessment Rate
Maximum assmt. rate per equivalent dwelling unit is **$139.15 per EDU**

FY 2026-27 Assessment Rate
Assessment Rate per equivalent dwelling unit is **$139.15 per EDU**

Land Use Category	No. of Units/Acres	EDU Rate	No. of EDUs	FY 2026-27 Revenue [1]
Single Family Residential	180.00	1.00	**180.00**	**$25,047.00**

[1] The County only accepts assessment levies for each parcel in even pennies so that the property tax bill can be split evenly in two installment payments. Therefore the total revenue may differ slightly from that shown in Table 1 and on the Assessment Roll in Appendix B.

APPENDIX B

ASSESSMENT ROLL

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 01
LINCOLN CROSSING (PHASES II, IIIA & IIIB)
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
021-274-052	COM	1000 GROVELAND LN	$808.10
021-283-036	VCOM	1000 GROVELAND LN	$230.88
021-283-037	VCOM	1000 GROVELAND LN	$395.80
021-344-001	COM	950 GROVELAND LN	$1,764.64
021-344-002	COM	920 GROVELAND LN	$577.22
021-344-003	COM	155 FERRARI RANCH RD	$313.34
021-344-004	VCOM	145 FERRARI RANCH RD	$164.92
021-344-005	COM	850 GROVELAND LN	$214.40
021-344-006	COM	890 GROVELAND LN	$122.04
021-344-007	COM	900 GROVELAND LN	$181.40
021-344-009	VCOM	1000 GROVELAND LN	$461.78
021-345-001	COM	129 FERRARI RANCH RD	$164.92
021-345-002	COM	131 FERRARI RANCH RD	$181.40
021-345-003	COM	101 FERRARI RANCH RD	$164.92
021-345-004	COM	105 FERRARI RANCH RD	$181.40
021-345-005	COM	107 FERRARI RANCH RD	$181.40
021-345-006	COM	109 FERRARI RANCH RD	$150.08
021-345-007	COM	111 FERRARI RANCH RD	$181.40
021-345-008	COM	113 FERRARI RANCH RD	$973.02
021-345-009	VCOM	121 FERRARI RANCH RD	$214.40
021-345-010	VCOM	125 FERRARI RANCH RD	$131.94
021-345-011	COM	127 FERRARI RANCH RD	$118.74
327-020-001	SFR	1950 HAMERSLEY LN	$23.56
327-020-002	SFR	1944 HAMERSLEY LN	$23.56
327-020-003	SFR	1938 HAMERSLEY LN	$23.56
327-020-004	SFR	1932 HAMERSLEY LN	$23.56
327-020-005	SFR	1926 HAMERSLEY LN	$23.56
327-020-006	SFR	1920 HAMERSLEY LN	$23.56
327-020-007	SFR	1914 HAMERSLEY LN	$23.56
327-020-008	SFR	1908 HAMERSLEY LN	$23.56
327-020-009	SFR	1902 HAMERSLEY LN	$23.56
327-020-010	SFR	1890 HAMERSLEY LN	$23.56
327-020-011	SFR	1884 HAMERSLEY LN	$23.56
327-020-012	SFR	1878 HAMERSLEY LN	$23.56
327-020-013	SFR	1872 HAMERSLEY LN	$23.56
327-020-014	SFR	1374 HILLWOOD LP	$23.56
327-020-015	SFR	1368 HILLWOOD LP	$23.56
327-020-016	SFR	1329 HILLWOOD LP	$23.56
327-020-017	SFR	1335 HILLWOOD LP	$23.56
327-020-018	SFR	1310 EARLTON LN	$23.56
327-020-019	SFR	1304 EARLTON LN	$23.56
327-020-020	SFR	408 HEARTLAND CT	$23.56
327-020-021	SFR	410 HEARTLAND CT	$23.56
327-020-022	SFR	409 HEARTLAND CT	$23.56
327-020-023	SFR	407 HEARTLAND CT	$23.56
327-020-024	SFR	405 HEARTLAND CT	$23.56
327-020-025	SFR	504 HEATHMORE CT	$23.56
327-020-026	SFR	506 HEATHMORE CT	$23.56
327-020-027	SFR	505 HEATHMORE CT	$23.56
327-020-028	SFR	1301 EARLTON LN	$23.56
327-020-029	SFR	1899 HAMERSLEY LN	$23.56
327-020-030	SFR	1905 HAMERSLEY LN	$23.56
327-020-031	SFR	1911 HAMERSLEY LN	$23.56
327-020-032	SFR	1917 HAMERSLEY LN	$23.56
327-020-033	SFR	1923 HAMERSLEY LN	$23.56
327-020-034	SFR	1929 HAMERSLEY LN	$23.56
327-020-035	SFR	1935 HAMERSLEY LN	$23.56
327-020-036	SFR	1941 HAMERSLEY LN	$23.56
327-020-037	SFR	1119 HILLWOOD LP	$23.56
327-020-038	SFR	1125 HILLWOOD LP	$23.56
327-020-039	SFR	1131 HILLWOOD LP	$23.56
327-020-040	SFR	1137 HILLWOOD LP	$23.56
327-030-001	SFR	1362 HILLWOOD LP	$23.56
327-030-002	SFR	1356 HILLWOOD LP	$23.56
327-030-003	SFR	1350 HILLWOOD LP	$23.56
327-030-004	SFR	1344 HILLWOOD LP	$23.56
327-030-005	SFR	1338 HILLWOOD LP	$23.56
327-030-006	SFR	705 HAVEN CT	$23.56
327-030-007	SFR	703 HAVEN CT	$23.56
327-030-008	SFR	701 HAVEN CT	$23.56
327-030-009	SFR	1320 HILLWOOD LP	$23.56
327-030-010	SFR	1314 HILLWOOD LP	$23.56
327-030-011	SFR	1308 HILLWOOD LP	$23.56
327-030-012	SFR	1302 HILLWOOD LP	$23.56
327-030-013	SFR	1296 HILLWOOD LP	$23.56
327-030-014	SFR	1290 HILLWOOD LP	$23.56
327-030-015	SFR	1284 HILLWOOD LP	$23.56
327-030-016	SFR	1278 HILLWOOD LP	$23.56
327-030-017	SFR	1272 HILLWOOD LP	$23.56
327-030-018	SFR	1266 HILLWOOD LP	$23.56
327-030-019	SFR	1260 HILLWOOD LP	$23.56
327-030-020	SFR	1254 HILLWOOD LP	$23.56
327-030-021	SFR	1248 HILLWOOD LP	$23.56
327-030-022	SFR	1227 HILLWOOD LP	$23.56
327-030-023	SFR	1233 HILLWOOD LP	$23.56
327-030-024	SFR	1239 HILLWOOD LP	$23.56
327-030-025	SFR	1245 HILLWOOD LP	$23.56
327-030-026	SFR	1257 HILLWOOD LP	$23.56
327-030-027	SFR	1263 HILLWOOD LP	$23.56
327-030-028	SFR	1269 HILLWOOD LP	$23.56
327-030-029	SFR	1275 HILLWOOD LP	$23.56
327-030-030	SFR	1281 HILLWOOD LP	$23.56
327-030-031	SFR	1287 HILLWOOD LP	$23.56
327-030-032	SFR	1293 HILLWOOD LP	$23.56
327-030-033	SFR	1299 HILLWOOD LP	$23.56
327-030-034	SFR	1305 HILLWOOD LP	$23.56
327-030-035	SFR	1311 HILLWOOD LP	$23.56
327-030-036	SFR	1317 HILLWOOD LP	$23.56
327-030-037	SFR	1323 HILLWOOD LP	$23.56
327-030-038	SFR	1298 EARLTON LN	$23.56
327-030-039	SFR	1292 EARLTON LN	$23.56
327-030-040	SFR	1286 EARLTON LN	$23.56
327-030-041	SFR	1280 EARLTON LN	$23.56
327-030-042	SFR	1274 EARLTON LN	$23.56
327-030-043	SFR	1268 EARLTON LN	$23.56
327-030-044	SFR	1262 EARLTON LN	$23.56
327-030-045	SFR	1256 EARLTON LN	$23.56
327-030-046	SFR	1250 EARLTON LN	$23.56
327-030-047	SFR	1244 EARLTON LN	$23.56
327-030-048	SFR	1232 EARLTON LN	$23.56
327-030-049	SFR	1226 EARLTON LN	$23.56
327-030-050	SFR	1220 EARLTON LN	$23.56

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 01
LINCOLN CROSSING (PHASES II, IIIA & IIIB)
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
327-030-051	SFR	1214 EARLTON LN	$23.56
327-030-052	SFR	403 HEARTLAND CT	$23.56
327-030-053	SFR	401 HEARTLAND CT	$23.56
327-030-054	SFR	1235 EARLTON LN	$23.56
327-030-055	SFR	1241 EARLTON LN	$23.56
327-030-056	SFR	503 HEATHMORE CT	$23.56
327-030-057	SFR	501 HEATHMORE CT	$23.56
327-030-058	SFR	1289 EARLTON LN	$23.56
327-030-059	SFR	1295 EARLTON LN	$23.56
327-040-001	SFR	1242 HILLWOOD LP	$23.56
327-040-002	SFR	1236 HILLWOOD LP	$23.56
327-040-003	SFR	1230 HILLWOOD LP	$23.56
327-040-004	SFR	1224 HILLWOOD LP	$23.56
327-040-005	SFR	1218 HILLWOOD LP	$23.56
327-040-006	SFR	1212 HILLWOOD LP	$23.56
327-040-007	SFR	1206 HILLWOOD LP	$23.56
327-040-008	SFR	1200 HILLWOOD LP	$23.56
327-040-009	SFR	1194 HILLWOOD LP	$23.56
327-040-010	SFR	1188 HILLWOOD LP	$23.56
327-040-011	SFR	1182 HILLWOOD LP	$23.56
327-040-012	SFR	1176 HILLWOOD LP	$23.56
327-040-013	SFR	1167 HILLWOOD LP	$23.56
327-040-014	SFR	1173 HILLWOOD LP	$23.56
327-040-015	SFR	1179 HILLWOOD LP	$23.56
327-040-016	SFR	1185 HILLWOOD LP	$23.56
327-040-017	SFR	1191 HILLWOOD LP	$23.56
327-040-018	SFR	1197 HILLWOOD LP	$23.56
327-040-019	SFR	1203 HILLWOOD LP	$23.56
327-040-020	SFR	1209 HILLWOOD LP	$23.56
327-040-021	SFR	1215 HILLWOOD LP	$23.56
327-040-022	SFR	1221 HILLWOOD LP	$23.56
327-040-023	SFR	1208 EARLTON LN	$23.56
327-040-024	SFR	1202 EARLTON LN	$23.56
327-040-025	SFR	1196 EARLTON LN	$23.56
327-040-026	SFR	1190 EARLTON LN	$23.56
327-040-027	SFR	1184 EARLTON LN	$23.56
327-040-028	SFR	1178 EARLTON LN	$23.56
327-040-029	SFR	1175 EARLTON LN	$23.56
327-040-030	SFR	1181 EARLTON LN	$23.56
327-040-031	SFR	1187 EARLTON LN	$23.56
327-040-032	SFR	1193 EARLTON LN	$23.56
327-040-033	SFR	400 HEARTLAND CT	$23.56
327-040-034	SFR	402 HEARTLAND CT	$23.56
327-040-035	SFR	404 HEARTLAND CT	$23.56
327-040-036	SFR	406 HEARTLAND CT	$23.56
327-040-037	SFR	1143 HILLWOOD LP	$23.56
327-040-038	SFR	1155 HILLWOOD LP	$23.56
327-040-039	SFR	1161 HILLWOOD LP	$23.56
327-050-001	SFR	207 HAMBLEDON CT	$23.56
327-050-002	SFR	208 HAMBLEDON CT	$23.56
327-050-003	SFR	101 HOLLINS CT	$23.56
327-050-004	SFR	103 HOLLINS CT	$23.56
327-050-005	SFR	105 HOLLINS CT	$23.56
327-050-006	SFR	102 HOLLINS CT	$23.56
327-050-007	SFR	100 HOLLINS CT	$23.56
327-050-008	SFR	1020 HILLSDALE LN	$23.56
327-050-009	SFR	1026 HILLSDALE LN	$23.56
327-050-010	SFR	1032 HILLSDALE LN	$23.56
327-050-011	SFR	1038 HILLSDALE LN	$23.56
327-060-001	SFR	1980 HAMERSLEY LN	$23.56
327-060-002	SFR	1986 HAMERSLEY LN	$23.56
327-060-003	SFR	1992 HAMERSLEY LN	$23.56
327-060-004	SFR	201 HAMBLEDON CT	$23.56
327-060-005	SFR	203 HAMBLEDON CT	$23.56
327-060-006	SFR	205 HAMBLEDON CT	$23.56
327-060-007	SFR	206 HAMBLEDON CT	$23.56
327-060-008	SFR	2016 HAMERSLEY LN	$23.56
327-060-009	SFR	1041 HILLSDALE LN	$23.56
327-060-010	SFR	1035 HILLSDALE LN	$23.56
327-060-011	SFR	1044 HILLSDALE LN	$23.56
327-060-012	SFR	1050 HILLSDALE LN	$23.56
327-060-013	SFR	1056 HILLSDALE LN	$23.56
327-060-014	SFR	1062 HILLSDALE LN	$23.56
327-060-015	SFR	1068 HILLSDALE LN	$23.56
327-060-016	SFR	1074 HILLSDALE LN	$23.56
327-060-017	SFR	1080 HILLSDALE LN	$23.56
327-060-018	SFR	1086 HILLSDALE LN	$23.56
327-060-019	SFR	302 HOWLAND CT	$23.56
327-060-020	SFR	300 HOWLAND CT	$23.56
327-060-021	SFR	1065 HILLSDALE LN	$23.56
327-060-022	SFR	1059 HILLSDALE LN	$23.56
327-060-023	SFR	1053 HILLSDALE LN	$23.56
327-060-024	SFR	2013 HAMERSLEY LN	$23.56
327-060-025	SFR	2007 HAMERSLEY LN	$23.56
327-060-026	SFR	2001 HAMERSLEY LN	$23.56
327-060-027	SFR	1995 HAMERSLEY LN	$23.56
327-070-001	SFR	1962 HAMERSLEY LN	$23.56
327-070-002	SFR	1968 HAMERSLEY LN	$23.56
327-070-003	SFR	1974 HAMERSLEY LN	$23.56
327-070-004	SFR	1092 HILLSDALE LN	$23.56
327-070-005	SFR	1098 HILLSDALE LN	$23.56
327-070-006	SFR	1104 HILLSDALE LN	$23.56
327-070-007	SFR	1110 HILLSDALE LN	$23.56
327-070-008	SFR	1116 HILLSDALE LN	$23.56
327-070-009	SFR	1131 HILLSDALE LN	$23.56
327-070-010	SFR	1125 HILLSDALE LN	$23.56
327-070-011	SFR	1119 HILLSDALE LN	$23.56
327-070-012	SFR	1113 HILLSDALE LN	$23.56
327-070-013	SFR	1107 HILLSDALE LN	$23.56
327-070-014	SFR	1089 HILLSDALE LN	$23.56
327-070-015	SFR	1083 HILLSDALE LN	$23.56
327-070-016	SFR	1077 HILLSDALE LN	$23.56
327-070-017	SFR	301 HOWLAND CT	$23.56
327-070-018	SFR	303 HOWLAND CT	$23.56
327-070-019	SFR	1989 HAMERSLEY LN	$23.56
327-070-020	SFR	1983 HAMERSLEY LN	$23.56
327-080-001	SFR	200 CHESLEY CT	$23.56
327-080-002	SFR	202 CHESLEY CT	$23.56
327-080-003	SFR	204 CHESLEY CT	$23.56
327-080-004	SFR	206 CHESLEY CT	$23.56
327-080-005	SFR	208 CHESLEY CT	$23.56
327-080-006	SFR	209 CHESLEY CT	$23.56

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 01
LINCOLN CROSSING (PHASES II, IIIA & IIIB)
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
327-080-007	SFR	207 CHESLEY CT	$23.56
327-080-008	SFR	205 CHESLEY CT	$23.56
327-080-009	SFR	203 CHESLEY CT	$23.56
327-080-010	SFR	201 CHESLEY CT	$23.56
327-080-011	SFR	1578 AINSWORTH LN	$23.56
327-080-012	SFR	1572 AINSWORTH LN	$23.56
327-080-013	SFR	1566 AINSWORTH LN	$23.56
327-080-014	SFR	1560 AINSWORTH LN	$23.56
327-080-015	SFR	1554 AINSWORTH LN	$23.56
327-080-016	SFR	1548 AINSWORTH LN	$23.56
327-080-017	SFR	110 MONTROSE CT	$23.56
327-080-018	SFR	112 MONTROSE CT	$23.56
327-080-019	SFR	114 MONTROSE CT	$23.56
327-080-020	SFR	116 MONTROSE CT	$23.56
327-080-021	SFR	117 MONTROSE CT	$23.56
327-080-022	SFR	115 MONTROSE CT	$23.56
327-080-023	SFR	113 MONTROSE CT	$23.56
327-080-024	SFR	111 MONTROSE CT	$23.56
327-080-025	SFR	109 MONTROSE CT	$23.56
327-080-026	SFR	107 MONTROSE CT	$23.56
327-080-027	SFR	105 MONTROSE CT	$23.56
327-080-028	SFR	103 MONTROSE CT	$23.56
327-080-029	SFR	101 MONTROSE CT	$23.56
327-090-001	SFR	1541 MONTROSE LN	$23.56
327-090-002	SFR	1547 MONTROSE LN	$23.56
327-090-003	SFR	1553 MONTROSE LN	$23.56
327-090-004	SFR	1559 MONTROSE LN	$23.56
327-090-005	SFR	1565 MONTROSE LN	$23.56
327-090-006	SFR	1571 MONTROSE LN	$23.56
327-090-007	SFR	1577 MONTROSE LN	$23.56
327-090-008	SFR	1069 CHESLEY LN	$23.56
327-090-009	SFR	1063 CHESLEY LN	$23.56
327-090-010	SFR	1060 MULLINGER LN	$23.56
327-090-011	SFR	1066 MULLINGER LN	$23.56
327-090-012	SFR	1561 MIDFORD LN	$23.56
327-090-013	SFR	1555 MIDFORD LN	$23.56
327-090-014	SFR	1549 MIDFORD LN	$23.56
327-090-015	SFR	1568 MONTROSE LN	$23.56
327-090-016	SFR	1574 MONTROSE LN	$23.56
327-090-017	SFR	1540 MIDFORD LN	$23.56
327-090-018	SFR	1546 MIDFORD LN	$23.56
327-090-019	SFR	1552 MIDFORD LN	$23.56
327-090-020	SFR	1558 MIDFORD LN	$23.56
327-090-021	SFR	1564 MIDFORD LN	$23.56
327-090-022	SFR	1570 MIDFORD LN	$23.56
327-090-023	SFR	1576 MIDFORD LN	$23.56
327-090-024	SFR	1582 MIDFORD LN	$23.56
327-090-025	SFR	1588 MIDFORD LN	$23.56
327-090-026	SFR	1587 AINSWORTH LN	$23.56
327-090-027	SFR	1581 AINSWORTH LN	$23.56
327-090-028	SFR	1575 AINSWORTH LN	$23.56
327-090-029	SFR	1569 AINSWORTH LN	$23.56
327-090-030	SFR	1563 AINSWORTH LN	$23.56
327-090-031	SFR	1557 AINSWORTH LN	$23.56
327-090-032	SFR	1551 AINSWORTH LN	$23.56
327-090-033	SFR	1545 AINSWORTH LN	$23.56
327-100-001	SFR	1583 MONTROSE LN	$23.56
327-100-002	SFR	1589 MONTROSE LN	$23.56
327-100-003	SFR	1595 MONTROSE LN	$23.56
327-100-004	SFR	1601 MONTROSE LN	$23.56
327-100-005	SFR	1607 MONTROSE LN	$23.56
327-100-006	SFR	1613 MONTROSE LN	$23.56
327-100-007	SFR	1619 MONTROSE LN	$23.56
327-100-008	SFR	1625 MONTROSE LN	$23.56
327-100-009	SFR	1631 MONTROSE LN	$23.56
327-100-010	SFR	1637 MONTROSE LN	$23.56
327-100-011	SFR	1643 MONTROSE LN	$23.56
327-100-012	SFR	1649 MONTROSE LN	$23.56
327-100-013	SFR	1655 MONTROSE LN	$23.56
327-100-014	SFR	1658 MONTROSE LN	$23.56
327-100-015	SFR	1664 MONTROSE LN	$23.56
327-100-016	SFR	1114 CHESLEY LN	$23.56
327-100-017	SFR	1108 CHESLEY LN	$23.56
327-100-018	SFR	1102 CHESLEY LN	$23.56
327-100-019	SFR	603 NORRIS CT	$23.56
327-100-020	SFR	604 NORRIS CT	$23.56
327-100-021	SFR	602 NORRIS CT	$23.56
327-100-022	SFR	600 NORRIS CT	$23.56
327-100-023	SFR	1111 CHESLEY LN	$23.56
327-100-024	SFR	1105 CHESLEY LN	$23.56
327-100-025	SFR	1099 CHESLEY LN	$23.56
327-100-026	SFR	1093 CHESLEY LN	$23.56
327-100-027	SFR	1087 CHESLEY LN	$23.56
327-100-028	SFR	1081 CHESLEY LN	$23.56
327-100-029	SFR	1075 CHESLEY LN	$23.56
327-100-030	SFR	1072 MULLINGER LN	$23.56
327-100-031	SFR	1078 MULLINGER LN	$23.56
327-100-032	SFR	1084 MULLINGER LN	$23.56
327-100-033	SFR	1090 MULLINGER LN	$23.56
327-100-034	SFR	1096 MULLINGER LN	$23.56
327-100-035	SFR	1102 MULLINGER LN	$23.56
327-100-036	SFR	1108 MULLINGER LN	$23.56
327-100-037	SFR	1097 MULLINGER LN	$23.56
327-100-038	SFR	1091 MULLINGER LN	$23.56
327-100-039	SFR	1085 MULLINGER LN	$23.56
327-100-040	SFR	1079 MULLINGER LN	$23.56
327-100-041	SFR	1073 MULLINGER LN	$23.56
327-100-042	SFR	1067 MULLINGER LN	$23.56
327-100-043	SFR	702 MISTY MOOR CT	$23.56
327-100-044	SFR	703 MISTY MOOR CT	$23.56
327-100-045	SFR	1604 MONTROSE LN	$23.56
327-100-046	SFR	1610 MONTROSE LN	$23.56
327-110-001	SFR	1751 MONTROSE LN	$23.56
327-110-002	SFR	1745 MONTROSE LN	$23.56
327-110-003	SFR	1739 MONTROSE LN	$23.56
327-110-004	SFR	1733 MONTROSE LN	$23.56
327-110-005	SFR	1727 MONTROSE LN	$23.56
327-110-006	SFR	1721 MONTROSE LN	$23.56
327-110-007	SFR	1715 MONTROSE LN	$23.56
327-110-008	SFR	1709 MONTROSE LN	$23.56
327-110-009	SFR	1703 MONTROSE LN	$23.56
327-110-010	SFR	1697 MONTROSE LN	$23.56

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 01
LINCOLN CROSSING (PHASES II, IIIA & IIIB)
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
327-110-011	SFR	1691 MONTROSE LN	$23.56
327-110-012	SFR	1685 MONTROSE LN	$23.56
327-110-013	SFR	1679 MONTROSE LN	$23.56
327-110-014	SFR	1673 MONTROSE LN	$23.56
327-110-015	SFR	1667 MONTROSE LN	$23.56
327-110-016	SFR	1682 MONTROSE LN	$23.56
327-110-017	SFR	1688 MONTROSE LN	$23.56
327-110-018	SFR	1694 MONTROSE LN	$23.56
327-110-019	SFR	1700 MONTROSE LN	$23.56
327-110-020	SFR	501 PICKERING CT	$23.56
327-110-021	SFR	503 PICKERING CT	$23.56
327-110-022	SFR	505 PICKERING CT	$23.56
327-110-023	SFR	507 PICKERING CT	$23.56
327-110-024	SFR	509 PICKERING CT	$23.56
327-110-025	SFR	508 PICKERING CT	$23.56
327-110-026	SFR	506 PICKERING CT	$23.56
327-110-027	SFR	504 PICKERING CT	$23.56
327-110-028	SFR	502 PICKERING CT	$23.56
327-110-029	SFR	500 PICKERING CT	$23.56
327-110-030	SFR	1135 MONTAGUE LN	$23.56
327-110-031	SFR	1129 MONTAGUE LN	$23.56
327-110-032	SFR	1123 MONTAGUE LN	$23.56
327-110-033	SFR	1117 MONTAGUE LN	$23.56
327-110-034	SFR	1111 MONTAGUE LN	$23.56
327-110-035	SFR	1114 MONTAGUE LN	$23.56
327-110-036	SFR	1120 MONTAGUE LN	$23.56
327-110-037	SFR	1126 MONTAGUE LN	$23.56
327-110-038	SFR	1132 MONTAGUE LN	$23.56
327-110-039	SFR	1138 MONTAGUE LN	$23.56
327-120-001	SFR	1700 MARKDALE LN	$23.56
327-120-002	SFR	1694 MARKDALE LN	$23.56
327-120-003	SFR	1688 MARKDALE LN	$23.56
327-120-004	SFR	1682 MARKDALE LN	$23.56
327-120-005	SFR	1676 MARKDALE LN	$23.56
327-120-006	SFR	1670 MARKDALE LN	$23.56
327-120-007	SFR	1664 MARKDALE LN	$23.56
327-120-008	SFR	1658 MARKDALE LN	$23.56
327-120-009	SFR	1652 MARKDALE LN	$23.56
327-120-010	SFR	1647 MARKDALE LN	$23.56
327-120-011	SFR	1653 MARKDALE LN	$23.56
327-120-012	SFR	1659 MARKDALE LN	$23.56
327-120-013	SFR	1665 MARKDALE LN	$23.56
327-120-014	SFR	1671 MARKDALE LN	$23.56
327-120-015	SFR	1677 MARKDALE LN	$23.56
327-120-016	SFR	1683 MARKDALE LN	$23.56
327-120-017	SFR	1689 MARKDALE LN	$23.56
327-120-018	SFR	1695 MARKDALE LN	$23.56
327-120-019	SFR	1645 MIDFORD LN	$23.56
327-120-020	SFR	1639 MIDFORD LN	$23.56
327-120-021	SFR	1633 MIDFORD LN	$23.56
327-120-022	SFR	1627 MIDFORD LN	$23.56
327-120-023	SFR	1621 MIDFORD LN	$23.56
327-120-024	SFR	1615 MIDFORD LN	$23.56
327-120-025	SFR	1609 MIDFORD LN	$23.56
327-120-026	SFR	1603 MIDFORD LN	$23.56
327-120-027	SFR	1597 MIDFORD LN	$23.56
327-120-028	SFR	1591 MIDFORD LN	$23.56
327-120-029	SFR	1600 MIDFORD LN	$23.56
327-120-030	SFR	1606 MIDFORD LN	$23.56
327-120-031	SFR	1612 MIDFORD LN	$23.56
327-120-032	SFR	1618 MIDFORD LN	$23.56
327-120-033	SFR	1624 MIDFORD LN	$23.56
327-120-034	SFR	1630 MIDFORD LN	$23.56
327-120-035	SFR	1636 MIDFORD LN	$23.56
327-120-036	SFR	1642 MIDFORD LN	$23.56
327-120-037	SFR	1648 MIDFORD LN	$23.56
327-120-038	SFR	1654 MIDFORD LN	$23.56
327-120-039	SFR	1066 MONTAGUE LN	$23.56
327-120-040	SFR	1072 MONTAGUE LN	$23.56
327-120-041	SFR	1078 MONTAGUE LN	$23.56
327-120-042	SFR	1084 MONTAGUE LN	$23.56
327-120-043	SFR	1090 MONTAGUE LN	$23.56
327-120-044	SFR	1096 MONTAGUE LN	$23.56
327-120-045	SFR	1102 MONTAGUE LN	$23.56
327-120-046	SFR	1108 MONTAGUE LN	$23.56
327-130-001	SFR	1653 AINSWORTH LN	$23.56
327-130-002	SFR	1647 AINSWORTH LN	$23.56
327-130-003	SFR	1641 AINSWORTH LN	$23.56
327-130-004	SFR	1635 AINSWORTH LN	$23.56
327-130-005	SFR	1629 AINSWORTH LN	$23.56
327-130-006	SFR	1623 AINSWORTH LN	$23.56
327-130-007	SFR	1617 AINSWORTH LN	$23.56
327-130-008	SFR	1611 AINSWORTH LN	$23.56
327-130-009	SFR	1605 AINSWORTH LN	$23.56
327-130-010	SFR	1599 AINSWORTH LN	$23.56
327-130-011	SFR	301 MILLRACE CT	$23.56
327-130-012	SFR	303 MILLRACE CT	$23.56
327-130-013	SFR	305 MILLRACE CT	$23.56
327-130-014	SFR	307 MILLRACE CT	$23.56
327-130-015	SFR	309 MILLRACE CT	$23.56
327-130-016	SFR	308 MILLRACE CT	$23.56
327-130-017	SFR	306 MILLRACE CT	$23.56
327-130-018	SFR	304 MILLRACE CT	$23.56
327-130-019	SFR	302 MILLRACE CT	$23.56
327-130-020	SFR	300 MILLRACE CT	$23.56
327-130-021	SFR	401 MILLBROOK CT	$23.56
327-130-022	SFR	403 MILLBROOK CT	$23.56
327-130-023	SFR	405 MILLBROOK CT	$23.56
327-130-024	SFR	407 MILLBROOK CT	$23.56
327-130-025	SFR	409 MILLBROOK CT	$23.56
327-130-026	SFR	411 MILLBROOK CT	$23.56
327-130-027	SFR	413 MILLBROOK CT	$23.56
327-130-028	SFR	415 MILLBROOK CT	$23.56
327-130-029	SFR	414 MILLBROOK CT	$23.56
327-130-030	SFR	412 MILLBROOK CT	$23.56
327-130-031	SFR	410 MILLBROOK CT	$23.56
327-130-032	SFR	1644 AINSWORTH LN	$23.56
327-130-033	SFR	1650 AINSWORTH LN	$23.56
327-130-034	SFR	1656 AINSWORTH LN	$23.56
327-130-035	SFR	1662 AINSWORTH LN	$23.56
327-130-036	SFR	1054 MONTAGUE LN	$23.56
327-130-037	SFR	1060 MONTAGUE LN	$23.56

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 01
LINCOLN CROSSING (PHASES II, IIIA & IIIB)
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
327-140-001	SFR	1528 REGENT CI	$23.56
327-140-002	SFR	1522 REGENT CI	$23.56
327-140-003	SFR	1516 REGENT CI	$23.56
327-140-004	SFR	1510 REGENT CI	$23.56
327-140-005	SFR	1504 REGENT CI	$23.56
327-140-006	SFR	1498 REGENT CI	$23.56
327-140-007	SFR	1492 REGENT CI	$23.56
327-140-008	SFR	1486 REGENT CI	$23.56
327-140-009	SFR	1480 REGENT CI	$23.56
327-140-010	SFR	1474 REGENT CI	$23.56
327-140-011	SFR	1468 REGENT CI	$23.56
327-140-012	SFR	1462 REGENT CI	$23.56
327-140-013	SFR	1456 REGENT CI	$23.56
327-140-014	SFR	1450 REGENT CI	$23.56
327-140-015	SFR	1453 REGENT CI	$23.56
327-140-016	SFR	1459 REGENT CI	$23.56
327-140-017	SFR	1465 REGENT CI	$23.56
327-140-018	SFR	1471 REGENT CI	$23.56
327-140-019	SFR	1477 REGENT CI	$23.56
327-140-020	SFR	1483 REGENT CI	$23.56
327-140-021	SFR	1489 REGENT CI	$23.56
327-140-022	SFR	1495 REGENT CI	$23.56
327-140-023	SFR	1500 ALBERTON CI	$23.56
327-140-024	SFR	1494 ALBERTON CI	$23.56
327-140-025	SFR	1488 ALBERTON CI	$23.56
327-140-026	SFR	1482 ALBERTON CI	$23.56
327-140-027	SFR	1476 ALBERTON CI	$23.56
327-140-028	SFR	1470 ALBERTON CI	$23.56
327-140-029	SFR	1464 ALBERTON CI	$23.56
327-150-001	SFR	1444 REGENT CI	$23.56
327-150-002	SFR	1438 REGENT CI	$23.56
327-150-003	SFR	1432 REGENT CI	$23.56
327-150-004	SFR	1426 REGENT CI	$23.56
327-150-005	SFR	1420 REGENT CI	$23.56
327-150-006	SFR	1363 REGENT CI	$23.56
327-150-007	SFR	1369 REGENT CI	$23.56
327-150-008	SFR	1375 REGENT CI	$23.56
327-150-009	SFR	1381 REGENT CI	$23.56
327-150-010	SFR	1387 REGENT CI	$23.56
327-150-011	SFR	1393 REGENT CI	$23.56
327-150-012	SFR	1399 REGENT CI	$23.56
327-150-013	SFR	1405 REGENT CI	$23.56
327-150-014	SFR	1411 REGENT CI	$23.56
327-150-015	SFR	1417 REGENT CI	$23.56
327-150-016	SFR	1423 REGENT CI	$23.56
327-150-017	SFR	1429 REGENT CI	$23.56
327-150-018	SFR	1435 REGENT CI	$23.56
327-150-019	SFR	1441 REGENT CI	$23.56
327-150-020	SFR	1447 REGENT CI	$23.56
327-150-021	SFR	1458 ALBERTON CI	$23.56
327-150-022	SFR	1452 ALBERTON CI	$23.56
327-150-023	SFR	1446 ALBERTON CI	$23.56
327-150-024	SFR	1440 ALBERTON CI	$23.56
327-150-025	SFR	1434 ALBERTON CI	$23.56
327-150-026	SFR	1428 ALBERTON CI	$23.56
327-150-027	SFR	1422 ALBERTON CI	$23.56
327-150-028	SFR	1416 ALBERTON CI	$23.56
327-150-029	SFR	1410 ALBERTON CI	$23.56
327-150-030	SFR	1404 ALBERTON CI	$23.56
327-150-031	SFR	1398 ALBERTON CI	$23.56
327-150-032	SFR	1392 ALBERTON CI	$23.56
327-150-033	SFR	1386 ALBERTON CI	$23.56
327-150-034	SFR	1380 ALBERTON CI	$23.56
327-150-035	SFR	1401 ALBERTON CI	$23.56
327-150-036	SFR	1407 ALBERTON CI	$23.56
327-150-037	SFR	1413 ALBERTON CI	$23.56
327-150-038	SFR	1419 ALBERTON CI	$23.56
327-150-039	SFR	1425 ALBERTON CI	$23.56
327-150-040	SFR	1431 ALBERTON CI	$23.56
327-150-041	SFR	1437 ALBERTON CI	$23.56
327-150-042	SFR	1443 ALBERTON CI	$23.56
327-150-043	SFR	1449 ALBERTON CI	$23.56
327-160-001	SFR	1455 ALBERTON CI	$23.56
327-160-002	SFR	1461 ALBERTON CI	$23.56
327-160-003	SFR	1467 ALBERTON CI	$23.56
327-160-004	SFR	1473 ALBERTON CI	$23.56
327-160-005	SFR	1479 ALBERTON CI	$23.56
327-160-006	SFR	1485 ALBERTON CI	$23.56
327-160-007	SFR	1491 ALBERTON CI	$23.56
327-160-008	SFR	1497 ALBERTON CI	$23.56
327-160-009	SFR	1503 ALBERTON CI	$23.56
327-160-010	SFR	1450 RAWLINGS LN	$23.56
327-160-011	SFR	1444 RAWLINGS LN	$23.56
327-160-012	SFR	1438 RAWLINGS LN	$23.56
327-160-013	SFR	1432 RAWLINGS LN	$23.56
327-160-014	SFR	1426 RAWLINGS LN	$23.56
327-160-015	SFR	1420 RAWLINGS LN	$23.56
327-160-016	SFR	1414 RAWLINGS LN	$23.56
327-160-017	SFR	1408 RAWLINGS LN	$23.56
327-160-018	SFR	1402 RAWLINGS LN	$23.56
327-160-019	SFR	1396 RAWLINGS LN	$23.56
327-160-020	SFR	1390 RAWLINGS LN	$23.56
327-160-021	SFR	1384 RAWLINGS LN	$23.56
327-160-022	SFR	1378 RAWLINGS LN	$23.56
327-160-023	SFR	1372 RAWLINGS LN	$23.56
327-160-024	SFR	1366 RAWLINGS LN	$23.56
327-160-025	SFR	1360 RAWLINGS LN	$23.56
327-160-026	SFR	1375 RAWLINGS LN	$23.56
327-160-027	SFR	1381 RAWLINGS LN	$23.56
327-160-028	SFR	1387 RAWLINGS LN	$23.56
327-160-029	SFR	1393 RAWLINGS LN	$23.56
327-160-030	SFR	1399 RAWLINGS LN	$23.56
327-160-031	SFR	1405 RAWLINGS LN	$23.56
327-160-032	SFR	1411 RAWLINGS LN	$23.56
327-160-033	SFR	1417 RAWLINGS LN	$23.56
327-160-034	SFR	1423 RAWLINGS LN	$23.56
327-160-035	SFR	1429 RAWLINGS LN	$23.56
327-160-036	SFR	1435 RAWLINGS LN	$23.56
327-160-037	SFR	1441 RAWLINGS LN	$23.56
327-160-038	SFR	1447 RAWLINGS LN	$23.56
327-160-039	SFR	1453 RAWLINGS LN	$23.56
327-160-040	SFR	1459 RAWLINGS LN	$23.56

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 01
LINCOLN CROSSING (PHASES II, IIIA & IIIB)
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
327-160-041	SFR	1465 RAWLINGS LN	$23.56
327-160-042	SFR	1471 RAWLINGS LN	$23.56
327-160-043	SFR	1477 RAWLINGS LN	$23.56
327-160-044	SFR	1483 RAWLINGS LN	$23.56
327-170-001	SFR	1395 ROSSMERE LN	$23.56
327-170-002	SFR	1401 ROSSMERE LN	$23.56
327-170-003	SFR	1407 ROSSMERE LN	$23.56
327-170-004	SFR	1413 ROSSMERE LN	$23.56
327-170-005	SFR	1419 ROSSMERE LN	$23.56
327-170-006	SFR	1425 ROSSMERE LN	$23.56
327-170-007	SFR	101 ROSSMERE CT	$23.56
327-170-008	SFR	103 ROSSMERE CT	$23.56
327-170-009	SFR	105 ROSSMERE CT	$23.56
327-170-010	SFR	107 ROSSMERE CT	$23.56
327-170-011	SFR	109 ROSSMERE CT	$23.56
327-170-012	SFR	108 ROSSMERE CT	$23.56
327-170-013	SFR	106 ROSSMERE CT	$23.56
327-170-014	SFR	104 ROSSMERE CT	$23.56
327-170-015	SFR	1255 RENISON LN	$23.56
327-170-016	SFR	1261 RENISON LN	$23.56
327-170-017	SFR	1267 RENISON LN	$23.56
327-170-018	SFR	1273 RENISON LN	$23.56
327-170-019	SFR	1279 RENISON LN	$23.56
327-170-020	SFR	1285 RENISON LN	$23.56
327-170-021	SFR	1291 RENISON LN	$23.56
327-170-022	SFR	1297 RENISON LN	$23.56
327-170-023	SFR	1303 RENISON LN	$23.56
327-170-024	SFR	1309 RENISON LN	$23.56
327-170-025	SFR	1300 RENISON LN	$23.56
327-170-026	SFR	1294 RENISON LN	$23.56
327-170-027	SFR	1288 RENISON LN	$23.56
327-170-028	SFR	1282 RENISON LN	$23.56
327-170-029	SFR	1276 RENISON LN	$23.56
327-170-030	SFR	1270 RENISON LN	$23.56
327-170-031	SFR	1410 ROSSMERE LN	$23.56
327-170-032	SFR	1404 ROSSMERE LN	$23.56
327-170-033	SFR	1398 ROSSMERE LN	$23.56
327-170-034	SFR	1392 ROSSMERE LN	$23.56
327-170-035	SFR	1293 ALBERTON CI	$23.56
327-170-036	SFR	1299 ALBERTON CI	$23.56
327-170-037	SFR	1305 ALBERTON CI	$23.56
327-170-038	SFR	1311 ALBERTON CI	$23.56
327-170-039	SFR	1266 ALBERTON CI	$23.56
327-170-040	SFR	1260 ALBERTON CI	$23.56
327-170-041	SFR	1254 ALBERTON CI	$23.56
327-180-001	SFR	1315 RENISON LN	$23.56
327-180-002	SFR	1321 RENISON LN	$23.56
327-180-003	SFR	1327 RENISON LN	$23.56
327-180-004	SFR	1348 RENISON LN	$23.56
327-180-005	SFR	1342 RENISON LN	$23.56
327-180-006	SFR	1336 RENISON LN	$23.56
327-180-007	SFR	1330 RENISON LN	$23.56
327-180-008	SFR	1324 RENISON LN	$23.56
327-180-009	SFR	1318 RENISON LN	$23.56
327-180-010	SFR	1312 RENISON LN	$23.56
327-180-011	SFR	1306 RENISON LN	$23.56
327-180-012	SFR	1317 ALBERTON CI	$23.56
327-180-013	SFR	1323 ALBERTON CI	$23.56
327-180-014	SFR	1329 ALBERTON CI	$23.56
327-180-015	SFR	1335 ALBERTON CI	$23.56
327-180-016	SFR	1341 ALBERTON CI	$23.56
327-180-017	SFR	1347 ALBERTON CI	$23.56
327-180-018	SFR	1353 ALBERTON CI	$23.56
327-180-019	SFR	1359 ALBERTON CI	$23.56
327-180-020	SFR	1365 ALBERTON CI	$23.56
327-180-021	SFR	1371 ALBERTON CI	$23.56
327-180-022	SFR	1377 ALBERTON CI	$23.56
327-180-023	SFR	1383 ALBERTON CI	$23.56
327-180-024	SFR	1389 ALBERTON CI	$23.56
327-180-025	SFR	1314 ALBERTON CI	$23.56
327-180-026	SFR	1308 ALBERTON CI	$23.56
327-180-027	SFR	1302 ALBERTON CI	$23.56
327-180-028	SFR	1296 ALBERTON CI	$23.56
327-180-029	SFR	1290 ALBERTON CI	$23.56
327-180-030	SFR	1284 ALBERTON CI	$23.56
327-180-031	SFR	1278 ALBERTON CI	$23.56
327-180-032	SFR	1272 ALBERTON CI	$23.56
327-190-001	SFR	1368 ALBERTON CI	$23.56
327-190-002	SFR	1362 ALBERTON CI	$23.56
327-190-003	SFR	1356 ALBERTON CI	$23.56
327-190-004	SFR	1350 ALBERTON CI	$23.56
327-190-005	SFR	1344 ALBERTON CI	$23.56
327-190-006	SFR	1338 ALBERTON CI	$23.56
327-190-007	SFR	1252 REGENT CI	$23.56
327-190-008	SFR	1258 REGENT CI	$23.56
327-190-009	SFR	1264 REGENT CI	$23.56
327-190-010	SFR	1270 REGENT CI	$23.56
327-190-011	SFR	1276 REGENT CI	$23.56
327-190-012	SFR	1282 REGENT CI	$23.56
327-190-013	SFR	1303 REGENT CI	$23.56
327-190-014	SFR	1309 REGENT CI	$23.56
327-190-015	SFR	1315 REGENT CI	$23.56
327-190-016	SFR	1321 REGENT CI	$23.56
327-190-017	SFR	1327 REGENT CI	$23.56
327-190-018	SFR	1333 REGENT CI	$23.56
327-190-019	SFR	1339 REGENT CI	$23.56
327-190-020	SFR	1345 REGENT CI	$23.56
327-190-021	SFR	1351 REGENT CI	$23.56
327-190-022	SFR	1285 REGENT CI	$23.56
327-190-023	SFR	1279 REGENT CI	$23.56
327-190-024	SFR	1273 REGENT CI	$23.56
327-190-025	SFR	1267 REGENT CI	$23.56
327-190-026	SFR	1261 REGENT CI	$23.56
327-190-027	SFR	1255 REGENT CI	$23.56
327-190-028	SFR	1249 REGENT CI	$23.56
327-190-029	SFR	1243 REGENT CI	$23.56
327-190-030	SFR	1237 REGENT CI	$23.56
327-200-001	SFR	1648 LOMBARD LN	$23.56
327-200-002	SFR	1654 LOMBARD LN	$23.56
327-200-003	SFR	1184 FOREBRIDGE LN	$23.56
327-200-004	SFR	1190 FOREBRIDGE LN	$23.56
327-200-005	SFR	1196 FOREBRIDGE LN	$23.56

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 01
LINCOLN CROSSING (PHASES II, IIIA & IIIB)
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
327-200-006	SFR	805 LANGTON CT	$23.56
327-200-007	SFR	803 LANGTON CT	$23.56
327-200-008	SFR	801 LANGTON CT	$23.56
327-200-009	SFR	1214 FOREBRIDGE LN	$23.56
327-200-010	SFR	1220 FOREBRIDGE LN	$23.56
327-200-011	SFR	1226 FOREBRIDGE LN	$23.56
327-200-012	SFR	1232 FOREBRIDGE LN	$23.56
327-200-013	SFR	1238 FOREBRIDGE LN	$23.56
327-200-014	SFR	1244 FOREBRIDGE LN	$23.56
327-200-015	SFR	1250 FOREBRIDGE LN	$23.56
327-200-016	SFR	1256 FOREBRIDGE LN	$23.56
327-200-017	SFR	1262 FOREBRIDGE LN	$23.56
327-200-018	SFR	1268 FOREBRIDGE LN	$23.56
327-200-019	SFR	1274 FOREBRIDGE LN	$23.56
327-200-020	SFR	1280 FOREBRIDGE LN	$23.56
327-200-021	SFR	1223 FOREBRIDGE LN	$23.56
327-200-022	SFR	1217 FOREBRIDGE LN	$23.56
327-200-023	SFR	1211 FOREBRIDGE LN	$23.56
327-200-024	SFR	1205 FOREBRIDGE LN	$23.56
327-200-025	SFR	1199 FOREBRIDGE LN	$23.56
327-200-026	SFR	1193 FOREBRIDGE LN	$23.56
327-200-027	SFR	1187 FOREBRIDGE LN	$23.56
327-200-028	SFR	1186 DAVMORE LN	$23.56
327-200-029	SFR	1192 DAVMORE LN	$23.56
327-200-030	SFR	1198 DAVMORE LN	$23.56
327-200-031	SFR	1204 DAVMORE LN	$23.56
327-200-032	SFR	1222 DAVMORE LN	$23.56
327-200-033	SFR	1228 DAVMORE LN	$23.56
327-200-034	SFR	1234 DAVMORE LN	$23.56
327-200-035	SFR	1237 DAVMORE LN	$23.56
327-200-036	SFR	1231 DAVMORE LN	$23.56
327-200-037	SFR	1225 DAVMORE LN	$23.56
327-200-038	SFR	1657 LOMBARD LN	$23.56
327-200-039	SFR	1651 LOMBARD LN	$23.56
327-210-001	SFR	1660 LOMBARD LN	$23.56
327-210-002	SFR	1666 LOMBARD LN	$23.56
327-210-003	SFR	1672 LOMBARD LN	$23.56
327-210-004	SFR	1678 LOMBARD LN	$23.56
327-210-005	SFR	1684 LOMBARD LN	$23.56
327-210-006	SFR	1690 LOMBARD LN	$23.56
327-210-007	SFR	1696 LOMBARD LN	$23.56
327-210-008	SFR	1702 LOMBARD LN	$23.56
327-210-009	SFR	1708 LOMBARD LN	$23.56
327-210-010	SFR	1714 LOMBARD LN	$23.56
327-210-011	SFR	1726 LOMBARD LN	$23.56
327-210-012	SFR	1732 LOMBARD LN	$23.56
327-210-013	SFR	1738 LOMBARD LN	$23.56
327-210-014	SFR	1744 LOMBARD LN	$23.56
327-210-015	SFR	1750 LOMBARD LN	$23.56
327-210-016	SFR	1160 FOREBRIDGE LN	$23.56
327-210-017	SFR	1166 FOREBRIDGE LN	$23.56
327-210-018	SFR	1172 FOREBRIDGE LN	$23.56
327-210-019	SFR	1178 FOREBRIDGE LN	$23.56
327-210-020	SFR	1181 FOREBRIDGE LN	$23.56
327-210-021	SFR	1175 FOREBRIDGE LN	$23.56
327-210-022	SFR	1169 FOREBRIDGE LN	$23.56
327-210-023	SFR	1163 FOREBRIDGE LN	$23.56
327-210-024	SFR	1162 DAVMORE LN	$23.56
327-210-025	SFR	1168 DAVMORE LN	$23.56
327-210-026	SFR	1174 DAVMORE LN	$23.56
327-210-027	SFR	1180 DAVMORE LN	$23.56
327-210-028	SFR	1219 DAVMORE LN	$23.56
327-210-029	SFR	1213 DAVMORE LN	$23.56
327-210-030	SFR	1207 DAVMORE LN	$23.56
327-210-031	SFR	1177 DAVMORE LN	$23.56
327-210-032	SFR	1171 DAVMORE LN	$23.56
327-210-033	SFR	1165 DAVMORE LN	$23.56
327-210-034	SFR	1159 DAVMORE LN	$23.56
327-210-035	SFR	1705 LOMBARD LN	$23.56
327-210-036	SFR	1699 LOMBARD LN	$23.56
327-210-037	SFR	1693 LOMBARD LN	$23.56
327-210-038	SFR	1687 LOMBARD LN	$23.56
327-210-039	SFR	1669 LOMBARD LN	$23.56
327-210-040	SFR	1663 LOMBARD LN	$23.56
327-220-001	SFR	1318 WOODFORD LN	$23.56
327-220-002	SFR	1312 WOODFORD LN	$23.56
327-220-003	SFR	1306 WOODFORD LN	$23.56
327-220-004	SFR	1300 WOODFORD LN	$23.56
327-220-005	SFR	1292 TORRINGTON LN	$23.56
327-220-006	SFR	1286 TORRINGTON LN	$23.56
327-220-007	SFR	1280 TORRINGTON LN	$23.56
327-220-008	SFR	1274 TORRINGTON LN	$23.56
327-220-009	SFR	1268 TORRINGTON LN	$23.56
327-220-010	SFR	1262 TORRINGTON LN	$23.56
327-220-011	SFR	1256 TORRINGTON LN	$23.56
327-220-012	SFR	1250 TORRINGTON LN	$23.56
327-220-013	SFR	1244 TORRINGTON LN	$23.56
327-220-014	SFR	1238 TORRINGTON LN	$23.56
327-220-015	SFR	1208 TORRINGTON LN	$23.56
327-220-016	SFR	1202 TORRINGTON LN	$23.56
327-220-017	SFR	1196 TORRINGTON LN	$23.56
327-220-018	SFR	1419 STONEY CROSS LN	$23.56
327-220-019	SFR	1425 STONEY CROSS LN	$23.56
327-220-020	SFR	1431 STONEY CROSS LN	$23.56
327-220-021	SFR	1437 STONEY CROSS LN	$23.56
327-220-022	SFR	1443 STONEY CROSS LN	$23.56
327-220-023	SFR	1449 STONEY CROSS LN	$23.56
327-220-024	SFR	1455 STONEY CROSS LN	$23.56
327-220-025	SFR	1461 STONEY CROSS LN	$23.56
327-220-026	SFR	1467 STONEY CROSS LN	$23.56
327-220-027	SFR	1473 STONEY CROSS LN	$23.56
327-220-028	SFR	1479 STONEY CROSS LN	$23.56
327-220-029	SFR	1488 STONEY CROSS LN	$23.56
327-220-030	SFR	1482 STONEY CROSS LN	$23.56
327-220-031	SFR	1476 STONEY CROSS LN	$23.56
327-220-032	SFR	1470 STONEY CROSS LN	$23.56
327-220-033	SFR	1464 STONEY CROSS LN	$23.56
327-220-034	SFR	1458 STONEY CROSS LN	$23.56
327-220-035	SFR	1452 STONEY CROSS LN	$23.56
327-220-036	SFR	1446 STONEY CROSS LN	$23.56
327-220-037	SFR	1440 STONEY CROSS LN	$23.56
327-220-038	SFR	1434 STONEY CROSS LN	$23.56

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 01
LINCOLN CROSSING (PHASES II, IIIA & IIIB)
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
327-220-039	SFR	1428 STONEY CROSS LN	$23.56
327-220-040	SFR	1422 STONEY CROSS LN	$23.56
327-230-001	SFR	1065 BARNHILL LN	$23.56
327-230-002	SFR	1071 BARNHILL LN	$23.56
327-230-003	SFR	1077 BARNHILL LN	$23.56
327-230-004	SFR	1083 BARNHILL LN	$23.56
327-230-005	SFR	1089 BARNHILL LN	$23.56
327-230-006	SFR	1095 BARNHILL LN	$23.56
327-230-007	SFR	1101 BARNHILL LN	$23.56
327-230-008	SFR	1107 BARNHILL LN	$23.56
327-230-009	SFR	1113 BARNHILL LN	$23.56
327-230-010	SFR	1119 BARNHILL LN	$23.56
327-230-011	SFR	1125 BARNHILL LN	$23.56
327-230-012	SFR	1131 BARNHILL LN	$23.56
327-230-013	SFR	1137 BARNHILL LN	$23.56
327-230-014	SFR	1143 BARNHILL LN	$23.56
327-230-015	SFR	1149 BARNHILL LN	$23.56
327-230-016	SFR	1155 BARNHILL LN	$23.56
327-230-017	SFR	1161 BARNHILL LN	$23.56
327-230-018	SFR	1170 BARNHILL LN	$23.56
327-230-019	SFR	1164 BARNHILL LN	$23.56
327-230-020	SFR	1158 BARNHILL LN	$23.56
327-230-021	SFR	1152 BARNHILL LN	$23.56
327-230-022	SFR	1165 WAVERTON LN	$23.56
327-230-023	SFR	1171 WAVERTON LN	$23.56
327-230-024	SFR	1177 WAVERTON LN	$23.56
327-230-025	SFR	1183 WAVERTON LN	$23.56
327-230-026	SFR	1204 WAVERTON LN	$23.56
327-230-027	SFR	1198 WAVERTON LN	$23.56
327-230-028	SFR	1192 WAVERTON LN	$23.56
327-230-029	SFR	1186 WAVERTON LN	$23.56
327-230-030	SFR	1199 TORRINGTON LN	$23.56
327-230-031	SFR	1205 TORRINGTON LN	$23.56
327-230-032	SFR	1211 TORRINGTON LN	$23.56
327-230-033	SFR	1217 TORRINGTON LN	$23.56
327-240-001	SFR	502 WELSFORD CT	$23.56
327-240-002	SFR	500 WELSFORD CT	$23.56
327-240-003	SFR	1211 BARNHILL LN	$23.56
327-240-004	SFR	1217 BARNHILL LN	$23.56
327-240-005	SFR	1223 BARNHILL LN	$23.56
327-240-006	SFR	1229 BARNHILL LN	$23.56
327-240-007	SFR	1235 BARNHILL LN	$23.56
327-240-008	SFR	1241 BARNHILL LN	$23.56
327-240-009	SFR	1247 BARNHILL LN	$23.56
327-240-010	SFR	1253 BARNHILL LN	$23.56
327-240-011	SFR	1259 BARNHILL LN	$23.56
327-240-012	SFR	1265 BARNHILL LN	$23.56
327-240-013	SFR	1271 BARNHILL LN	$23.56
327-240-014	SFR	1277 BARNHILL LN	$23.56
327-240-015	SFR	1283 BARNHILL LN	$23.56
327-240-016	SFR	1289 BARNHILL LN	$23.56
327-240-017	SFR	1295 BARNHILL LN	$23.56
327-240-018	SFR	1307 BARNHILL LN	$23.56
327-240-019	SFR	1313 BARNHILL LN	$23.56
327-240-020	SFR	1372 WOODFORD LN	$23.56
327-240-021	SFR	1366 WOODFORD LN	$23.56
327-240-022	SFR	1360 WOODFORD LN	$23.56
327-240-023	SFR	1354 WOODFORD LN	$23.56
327-240-024	SFR	1348 WOODFORD LN	$23.56
327-240-025	SFR	1342 WOODFORD LN	$23.56
327-240-026	SFR	1336 WOODFORD LN	$23.56
327-240-027	SFR	1330 WOODFORD LN	$23.56
327-240-028	SFR	1324 WOODFORD LN	$23.56
327-240-029	SFR	1296 BARNHILL LN	$23.56
327-240-030	SFR	1290 BARNHILL LN	$23.56
327-240-031	SFR	1284 BARNHILL LN	$23.56
327-240-032	SFR	1278 BARNHILL LN	$23.56
327-240-033	SFR	1272 BARNHILL LN	$23.56
327-240-034	SFR	1266 BARNHILL LN	$23.56
327-240-035	SFR	1260 BARNHILL LN	$23.56
327-240-036	SFR	1254 BARNHILL LN	$23.56
327-240-037	SFR	1248 BARNHILL LN	$23.56
327-240-038	SFR	1242 BARNHILL LN	$23.56
327-240-039	SFR	1236 BARNHILL LN	$23.56
327-240-040	SFR	1230 BARNHILL LN	$23.56
327-240-041	SFR	1224 BARNHILL LN	$23.56
327-240-042	SFR	1218 BARNHILL LN	$23.56
327-240-043	SFR	1212 BARNHILL LN	$23.56
327-240-044	SFR	1206 BARNHILL LN	$23.56
327-240-045	SFR	1213 WAVERTON LN	$23.56
327-240-046	SFR	1219 WAVERTON LN	$23.56
327-240-047	SFR	1225 WAVERTON LN	$23.56
327-240-048	SFR	1231 WAVERTON LN	$23.56
327-240-049	SFR	1237 WAVERTON LN	$23.56
327-240-050	SFR	1243 WAVERTON LN	$23.56
327-240-051	SFR	1249 WAVERTON LN	$23.56
327-240-052	SFR	1255 WAVERTON LN	$23.56
327-240-053	SFR	1261 WAVERTON LN	$23.56
327-240-054	SFR	1267 WAVERTON LN	$23.56
327-240-055	SFR	1273 WAVERTON LN	$23.56
327-240-056	SFR	1279 WAVERTON LN	$23.56
327-240-057	SFR	1285 WAVERTON LN	$23.56
327-240-058	SFR	1291 WAVERTON LN	$23.56
327-240-059	SFR	1297 WAVERTON LN	$23.56
327-240-060	SFR	1294 WAVERTON LN	$23.56
327-240-061	SFR	1288 WAVERTON LN	$23.56
327-240-062	SFR	1282 WAVERTON LN	$23.56
327-240-063	SFR	1276 WAVERTON LN	$23.56
327-240-064	SFR	1270 WAVERTON LN	$23.56
327-240-065	SFR	1264 WAVERTON LN	$23.56
327-240-066	SFR	1258 WAVERTON LN	$23.56
327-240-067	SFR	1252 WAVERTON LN	$23.56
327-240-068	SFR	1246 WAVERTON LN	$23.56
327-240-069	SFR	1240 WAVERTON LN	$23.56
327-240-070	SFR	1234 WAVERTON LN	$23.56
327-240-071	SFR	1228 WAVERTON LN	$23.56
327-240-072	SFR	1222 WAVERTON LN	$23.56
327-240-073	SFR	1229 TORRINGTON LN	$23.56
327-240-074	SFR	1235 TORRINGTON LN	$23.56
327-240-075	SFR	1241 TORRINGTON LN	$23.56
327-240-076	SFR	1247 TORRINGTON LN	$23.56
327-240-077	SFR	1253 TORRINGTON LN	$23.56

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 01
LINCOLN CROSSING (PHASES II, IIIA & IIIB)
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
327-240-078	SFR	1259 TORRINGTON LN	$23.56
327-240-079	SFR	1265 TORRINGTON LN	$23.56
327-240-080	SFR	1271 TORRINGTON LN	$23.56
327-240-081	SFR	1277 TORRINGTON LN	$23.56
327-240-082	SFR	1283 TORRINGTON LN	$23.56
327-240-083	SFR	1289 TORRINGTON LN	$23.56
327-240-084	SFR	1295 TORRINGTON LN	$23.56
327-250-001	SFR	1167 BARNHILL LN	$23.56
327-250-002	SFR	1173 BARNHILL LN	$23.56
327-250-003	SFR	1179 BARNHILL LN	$23.56
327-250-004	SFR	1185 BARNHILL LN	$23.56
327-250-005	SFR	1191 BARNHILL LN	$23.56
327-250-006	SFR	501 WELSFORD CT	$23.56
327-250-007	SFR	503 WELSFORD CT	$23.56
327-250-008	SFR	505 WELSFORD CT	$23.56
327-250-009	SFR	504 WELSFORD CT	$23.56
327-250-010	SFR	1200 BARNHILL LN	$23.56
327-250-011	SFR	1194 BARNHILL LN	$23.56
327-250-012	SFR	1188 BARNHILL LN	$23.56
327-250-013	SFR	1182 BARNHILL LN	$23.56
327-250-014	SFR	1176 BARNHILL LN	$23.56
327-250-015	SFR	1189 WAVERTON LN	$23.56
327-250-016	SFR	1195 WAVERTON LN	$23.56
327-250-017	SFR	1201 WAVERTON LN	$23.56
327-250-018	SFR	1207 WAVERTON LN	$23.56
327-250-019	SFR	1216 WAVERTON LN	$23.56
327-250-020	SFR	1210 WAVERTON LN	$23.56
327-250-021	SFR	1223 TORRINGTON LN	$23.56
327-260-001	SFR	1404 STONEY CROSS LN	$23.56
327-260-002	SFR	1398 STONEY CROSS LN	$23.56
327-260-003	SFR	1392 STONEY CROSS LN	$23.56
327-260-004	SFR	1386 STONEY CROSS LN	$23.56
327-260-005	SFR	1380 STONEY CROSS LN	$23.56
327-260-006	SFR	1374 STONEY CROSS LN	$23.56
327-260-007	SFR	1253 TAVISTOCK LN	$23.56
327-260-008	SFR	1259 TAVISTOCK LN	$23.56
327-260-009	SFR	1265 TAVISTOCK LN	$23.56
327-260-010	SFR	1271 TAVISTOCK LN	$23.56
327-260-011	SFR	1277 TAVISTOCK LN	$23.56
327-260-012	SFR	1283 TAVISTOCK LN	$23.56
327-260-013	SFR	1274 TAVISTOCK LN	$23.56
327-260-014	SFR	1268 TAVISTOCK LN	$23.56
327-260-015	SFR	1262 TAVISTOCK LN	$23.56
327-260-016	SFR	1256 TAVISTOCK LN	$23.56
327-260-017	SFR	1255 TIVERTON LN	$23.56
327-260-018	SFR	1261 TIVERTON LN	$23.56
327-260-019	SFR	1267 TIVERTON LN	$23.56
327-260-020	SFR	1273 TIVERTON LN	$23.56
327-260-021	SFR	1276 TIVERTON LN	$23.56
327-260-022	SFR	1270 TIVERTON LN	$23.56
327-260-023	SFR	1264 TIVERTON LN	$23.56
327-260-024	SFR	1258 TIVERTON LN	$23.56
327-260-025	SFR	1252 TIVERTON LN	$23.56
327-260-026	SFR	1246 TIVERTON LN	$23.56
327-260-027	SFR	1371 STONEY CROSS LN	$23.56
327-260-028	SFR	1377 STONEY CROSS LN	$23.56
327-260-029	SFR	1383 STONEY CROSS LN	$23.56
327-260-030	SFR	1389 STONEY CROSS LN	$23.56
327-260-031	SFR	1395 STONEY CROSS LN	$23.56
327-260-032	SFR	1075 THORNHILL LN	$23.56
327-260-033	SFR	1069 THORNHILL LN	$23.56
327-260-034	SFR	1063 THORNHILL LN	$23.56
327-260-035	SFR	1057 THORNHILL LN	$23.56
327-260-036	SFR	1042 THORNHILL LN	$23.56
327-260-037	SFR	1048 THORNHILL LN	$23.56
327-260-038	SFR	1054 THORNHILL LN	$23.56
327-260-039	SFR	1060 THORNHILL LN	$23.56
327-260-040	SFR	1066 THORNHILL LN	$23.56
327-260-041	SFR	1072 THORNHILL LN	$23.56
327-260-042	SFR	1078 THORNHILL LN	$23.56
327-260-043	SFR	1084 THORNHILL LN	$23.56
327-260-044	SFR	1090 THORNHILL LN	$23.56
327-260-045	SFR	1096 THORNHILL LN	$23.56
327-260-046	SFR	1102 THORNHILL LN	$23.56
327-260-047	SFR	1108 THORNHILL LN	$23.56
327-270-001	SFR	1368 STONEY CROSS LN	$23.56
327-270-002	SFR	1362 STONEY CROSS LN	$23.56
327-270-003	SFR	1356 STONEY CROSS LN	$23.56
327-270-004	SFR	1350 STONEY CROSS LN	$23.56
327-270-005	SFR	1344 STONEY CROSS LN	$23.56
327-270-006	SFR	1338 STONEY CROSS LN	$23.56
327-270-007	SFR	1151 TAVISTOCK LN	$23.56
327-270-008	SFR	1157 TAVISTOCK LN	$23.56
327-270-009	SFR	1163 TAVISTOCK LN	$23.56
327-270-010	SFR	1169 TAVISTOCK LN	$23.56
327-270-011	SFR	1175 TAVISTOCK LN	$23.56
327-270-012	SFR	1181 TAVISTOCK LN	$23.56
327-270-013	SFR	1187 TAVISTOCK LN	$23.56
327-270-014	SFR	1193 TAVISTOCK LN	$23.56
327-270-015	SFR	1199 TAVISTOCK LN	$23.56
327-270-016	SFR	1205 TAVISTOCK LN	$23.56
327-270-017	SFR	1211 TAVISTOCK LN	$23.56
327-270-018	SFR	1217 TAVISTOCK LN	$23.56
327-270-019	SFR	1223 TAVISTOCK LN	$23.56
327-270-020	SFR	1229 TAVISTOCK LN	$23.56
327-270-021	SFR	1235 TAVISTOCK LN	$23.56
327-270-022	SFR	1241 TAVISTOCK LN	$23.56
327-270-023	SFR	1247 TAVISTOCK LN	$23.56
327-270-024	SFR	1250 TAVISTOCK LN	$23.56
327-270-025	SFR	1244 TAVISTOCK LN	$23.56
327-270-026	SFR	1238 TAVISTOCK LN	$23.56
327-270-027	SFR	1232 TAVISTOCK LN	$23.56
327-270-028	SFR	1226 TAVISTOCK LN	$23.56
327-270-029	SFR	1220 TAVISTOCK LN	$23.56
327-270-030	SFR	1214 TAVISTOCK LN	$23.56
327-270-031	SFR	1213 TIVERTON LN	$23.56
327-270-032	SFR	1219 TIVERTON LN	$23.56
327-270-033	SFR	1225 TIVERTON LN	$23.56
327-270-034	SFR	1231 TIVERTON LN	$23.56
327-270-035	SFR	1237 TIVERTON LN	$23.56
327-270-036	SFR	1243 TIVERTON LN	$23.56
327-270-037	SFR	1249 TIVERTON LN	$23.56

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 01
LINCOLN CROSSING (PHASES II, IIIA & IIIB)
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
327-270-038	SFR	1240 TIVERTON LN	$23.56
327-270-039	SFR	1234 TIVERTON LN	$23.56
327-270-040	SFR	1228 TIVERTON LN	$23.56
327-270-041	SFR	1222 TIVERTON LN	$23.56
327-270-042	SFR	1216 TIVERTON LN	$23.56
327-270-043	SFR	1210 TIVERTON LN	$23.56
327-270-044	SFR	1335 STONEY CROSS LN	$23.56
327-270-045	SFR	1341 STONEY CROSS LN	$23.56
327-270-046	SFR	1347 STONEY CROSS LN	$23.56
327-270-047	SFR	1353 STONEY CROSS LN	$23.56
327-270-048	SFR	1359 STONEY CROSS LN	$23.56
327-270-049	SFR	1365 STONEY CROSS LN	$23.56
327-280-001	SFR	100 SNOWDOWN CT	$23.56
327-280-002	SFR	102 SNOWDOWN CT	$23.56
327-280-003	SFR	104 SNOWDOWN CT	$23.56
327-280-004	SFR	1220 STANSBURY LN	$23.56
327-280-005	SFR	1214 STANSBURY LN	$23.56
327-280-006	SFR	1208 STANSBURY LN	$23.56
327-280-007	SFR	1202 STANSBURY LN	$23.56
327-280-008	SFR	1196 STANSBURY LN	$23.56
327-280-009	SFR	1190 STANSBURY LN	$23.56
327-280-010	SFR	1184 STANSBURY LN	$23.56
327-280-011	SFR	1178 STANSBURY LN	$23.56
327-280-012	SFR	1172 STANSBURY LN	$23.56
327-280-013	SFR	1353 STANSBURY CI	$23.56
327-280-014	SFR	1347 STANSBURY CI	$23.56
327-280-015	SFR	1341 STANSBURY CI	$23.56
327-280-016	SFR	1335 STANSBURY CI	$23.56
327-280-017	SFR	1362 STANDISH CI	$23.56
327-280-018	SFR	1368 STANDISH CI	$23.56
327-280-019	SFR	1374 STANDISH CI	$23.56
327-280-020	SFR	1380 STANDISH CI	$23.56
327-280-021	SFR	1386 STANDISH CI	$23.56
327-280-022	SFR	1392 STANDISH CI	$23.56
327-280-023	SFR	1398 STANDISH CI	$23.56
327-280-024	SFR	1401 STANDISH CI	$23.56
327-280-025	SFR	1395 STANDISH CI	$23.56
327-280-026	SFR	1389 STANDISH CI	$23.56
327-280-027	SFR	1383 STANDISH CI	$23.56
327-280-028	SFR	1377 STANDISH CI	$23.56
327-280-029	SFR	1371 STANDISH CI	$23.56
327-280-030	SFR	1365 STANDISH CI	$23.56
327-280-031	SFR	1359 STANDISH CI	$23.56
327-280-032	SFR	1353 STANDISH CI	$23.56
327-280-033	SFR	1347 STANDISH CI	$23.56
327-280-034	SFR	1341 STANDISH CI	$23.56
327-280-035	SFR	1354 SEYMOUR CI	$23.56
327-280-036	SFR	1360 SEYMOUR CI	$23.56
327-280-037	SFR	1366 SEYMOUR CI	$23.56
327-280-038	SFR	1372 SEYMOUR CI	$23.56
327-280-039	SFR	1378 SEYMOUR CI	$23.56
327-280-040	SFR	1384 SEYMOUR CI	$23.56
327-280-041	SFR	1390 SEYMOUR CI	$23.56
327-280-042	SFR	1396 SEYMOUR CI	$23.56
327-280-043	SFR	1402 SEYMOUR CI	$23.56
327-280-044	SFR	1408 SEYMOUR CI	$23.56
327-280-045	SFR	1414 SEYMOUR CI	$23.56
327-280-046	SFR	1420 SEYMOUR CI	$23.56
327-280-047	SFR	1426 SEYMOUR CI	$23.56
327-280-048	SFR	1432 SEYMOUR CI	$23.56
327-280-049	SFR	1435 SEYMOUR CI	$23.56
327-280-050	SFR	1429 SEYMOUR CI	$23.56
327-280-051	SFR	1423 SEYMOUR CI	$23.56
327-280-052	SFR	1417 SEYMOUR CI	$23.56
327-280-053	SFR	1411 SEYMOUR CI	$23.56
327-280-054	SFR	1405 SEYMOUR CI	$23.56
327-280-055	SFR	1399 SEYMOUR CI	$23.56
327-280-056	SFR	1393 SEYMOUR CI	$23.56
327-280-057	SFR	1387 SEYMOUR CI	$23.56
327-280-058	SFR	1381 SEYMOUR CI	$23.56
327-280-059	SFR	1375 SEYMOUR CI	$23.56
327-280-060	SFR	1369 SEYMOUR CI	$23.56
327-280-061	SFR	1363 SEYMOUR CI	$23.56
327-280-062	SFR	1357 SEYMOUR CI	$23.56
327-280-063	SFR	1351 SEYMOUR CI	$23.56
327-280-064	SFR	1345 SEYMOUR CI	$23.56
327-280-065	SFR	1339 SEYMOUR CI	$23.56
327-280-066	SFR	1333 SEYMOUR CI	$23.56
327-290-001	SFR	102 MARSHFIELD CT	$23.56
327-290-002	SFR	100 MARSHFIELD CT	$23.56
327-290-003	SFR	1560 STONEY CROSS LN	$23.56
327-290-004	SFR	1554 STONEY CROSS LN	$23.56
327-290-005	SFR	1548 STONEY CROSS LN	$23.56
327-290-006	SFR	1542 STONEY CROSS LN	$23.56
327-290-007	SFR	1536 STONEY CROSS LN	$23.56
327-290-008	SFR	1530 STONEY CROSS LN	$23.56
327-290-009	SFR	1524 STONEY CROSS LN	$23.56
327-290-010	SFR	1518 STONEY CROSS LN	$23.56
327-290-011	SFR	1512 STONEY CROSS LN	$23.56
327-290-012	SFR	1506 STONEY CROSS LN	$23.56
327-290-013	SFR	1521 STONEY CROSS LN	$23.56
327-290-014	SFR	1527 STONEY CROSS LN	$23.56
327-290-015	SFR	1533 STONEY CROSS LN	$23.56
327-290-016	SFR	1539 STONEY CROSS LN	$23.56
327-290-017	SFR	203 WESTREE CT	$23.56
327-290-018	SFR	205 WESTREE CT	$23.56
327-290-019	SFR	204 WESTREE CT	$23.56
327-290-020	SFR	202 WESTREE CT	$23.56
327-290-021	SFR	200 WESTREE CT	$23.56
327-290-022	SFR	1557 STONEY CROSS LN	$23.56
327-290-023	SFR	1563 STONEY CROSS LN	$23.56
327-290-024	SFR	1263 EARLHAM LN	$23.56
327-290-025	SFR	1269 EARLHAM LN	$23.56
327-290-026	SFR	1275 EARLHAM LN	$23.56
327-290-027	SFR	1281 EARLHAM LN	$23.56
327-290-028	SFR	1287 EARLHAM LN	$23.56
327-290-029	SFR	1293 EARLHAM LN	$23.56
327-290-030	SFR	1299 EARLHAM LN	$23.56
327-290-031	SFR	1305 EARLHAM LN	$23.56
327-290-032	SFR	1311 EARLHAM LN	$23.56
327-290-033	SFR	1317 EARLHAM LN	$23.56
327-290-034	SFR	1323 EARLHAM LN	$23.56

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 01
LINCOLN CROSSING (PHASES II, IIIA & IIIB)
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
327-290-035	SFR	1310 UNDERWOOD LN	$23.56
327-290-036	SFR	1304 UNDERWOOD LN	$23.56
327-290-037	SFR	1298 UNDERWOOD LN	$23.56
327-290-038	SFR	1301 UNDERWOOD LN	$23.56
327-290-039	SFR	1307 UNDERWOOD LN	$23.56
327-290-040	SFR	1313 UNDERWOOD LN	$23.56
327-290-041	SFR	304 MIDDLEFORK CT	$23.56
327-290-042	SFR	302 MIDDLEFORK CT	$23.56
327-290-043	SFR	300 MIDDLEFORK CT	$23.56
327-290-044	SFR	1278 EARLHAM LN	$23.56
327-290-045	SFR	1272 EARLHAM LN	$23.56
327-290-046	SFR	1266 EARLHAM LN	$23.56
327-290-047	SFR	1260 EARLHAM LN	$23.56
327-290-048	SFR	101 MARSHFIELD CT	$23.56
327-290-049	SFR	103 MARSHFIELD CT	$23.56
327-300-001	SFR	1319 UNDERWOOD LN	$23.56
327-300-002	SFR	1325 UNDERWOOD LN	$23.56
327-300-003	SFR	1331 UNDERWOOD LN	$23.56
327-300-004	SFR	1337 UNDERWOOD LN	$23.56
327-300-005	SFR	1343 UNDERWOOD LN	$23.56
327-300-006	SFR	1349 UNDERWOOD LN	$23.56
327-300-007	SFR	1355 UNDERWOOD LN	$23.56
327-300-008	SFR	1405 EAGLESFIELD LN	$23.56
327-300-009	SFR	1411 EAGLESFIELD LN	$23.56
327-300-010	SFR	1417 EAGLESFIELD LN	$23.56
327-300-011	SFR	1423 EAGLESFIELD LN	$23.56
327-300-012	SFR	1429 EAGLESFIELD LN	$23.56
327-300-013	SFR	1435 EAGLESFIELD LN	$23.56
327-300-014	SFR	1441 EAGLESFIELD LN	$23.56
327-300-015	SFR	1447 EAGLESFIELD LN	$23.56
327-300-016	SFR	1453 EAGLESFIELD LN	$23.56
327-300-017	SFR	1459 EAGLESFIELD LN	$23.56
327-300-018	SFR	1465 EAGLESFIELD LN	$23.56
327-300-019	SFR	1471 EAGLESFIELD LN	$23.56
327-300-020	SFR	401 REDCLIFFE CT	$23.56
327-300-021	SFR	403 REDCLIFFE CT	$23.56
327-300-022	SFR	404 REDCLIFFE CT	$23.56
327-300-023	SFR	402 REDCLIFFE CT	$23.56
327-300-024	SFR	400 REDCLIFFE CT	$23.56
327-300-025	SFR	1356 REDCLIFFE LN	$23.56
327-300-026	SFR	1350 REDCLIFFE LN	$23.56
327-300-027	SFR	1344 REDCLIFFE LN	$23.56
327-300-028	SFR	1338 REDCLIFFE LN	$23.56
327-300-029	SFR	1332 REDCLIFFE LN	$23.56
327-300-030	SFR	1326 REDCLIFFE LN	$23.56
327-300-031	SFR	1320 REDCLIFFE LN	$23.56
327-300-032	SFR	1314 REDCLIFFE LN	$23.56
327-300-033	SFR	1480 EAGLESFIELD LN	$23.56
327-300-034	SFR	1474 EAGLESFIELD LN	$23.56
327-300-035	SFR	1468 EAGLESFIELD LN	$23.56
327-300-036	SFR	1462 EAGLESFIELD LN	$23.56
327-300-037	SFR	1456 EAGLESFIELD LN	$23.56
327-300-038	SFR	1450 EAGLESFIELD LN	$23.56
327-300-039	SFR	1444 EAGLESFIELD LN	$23.56
327-300-040	SFR	1438 EAGLESFIELD LN	$23.56
327-300-041	SFR	1432 EAGLESFIELD LN	$23.56
327-300-042	SFR	1426 EAGLESFIELD LN	$23.56
327-300-043	SFR	1420 EAGLESFIELD LN	$23.56
327-300-044	SFR	1391 WYNDHAM LN	$23.56
327-300-045	SFR	1397 WYNDHAM LN	$23.56
327-300-046	SFR	1403 WYNDHAM LN	$23.56
327-300-047	SFR	1409 WYNDHAM LN	$23.56
327-300-048	SFR	1415 WYNDHAM LN	$23.56
327-300-049	SFR	1421 WYNDHAM LN	$23.56
327-300-050	SFR	1427 WYNDHAM LN	$23.56
327-300-051	SFR	1433 WYNDHAM LN	$23.56
327-300-052	SFR	1439 WYNDHAM LN	$23.56
327-300-053	SFR	1445 WYNDHAM LN	$23.56
327-300-054	SFR	1442 WYNDHAM LN	$23.56
327-300-055	SFR	1436 WYNDHAM LN	$23.56
327-300-056	SFR	1430 WYNDHAM LN	$23.56
327-300-057	SFR	1424 WYNDHAM LN	$23.56
327-300-058	SFR	1418 WYNDHAM LN	$23.56
327-300-059	SFR	1412 WYNDHAM LN	$23.56
327-300-060	SFR	1406 WYNDHAM LN	$23.56
327-300-061	SFR	1400 WYNDHAM LN	$23.56
327-300-062	SFR	1332 EARLHAM LN	$23.56
327-300-063	SFR	1326 EARLHAM LN	$23.56
327-300-064	SFR	1320 EARLHAM LN	$23.56
327-300-065	SFR	1314 EARLHAM LN	$23.56
327-300-066	SFR	1308 EARLHAM LN	$23.56
327-300-067	SFR	1302 EARLHAM LN	$23.56
327-300-068	SFR	1296 EARLHAM LN	$23.56
327-300-069	SFR	301 MIDDLEFORK CT	$23.56
327-300-070	SFR	303 MIDDLEFORK CT	$23.56
327-300-071	SFR	305 MIDDLEFORK CT	$23.56
327-310-001	SFR	700 STONEY POINT CT	$23.56
327-310-002	SFR	702 STONEY POINT CT	$23.56
327-310-003	SFR	704 STONEY POINT CT	$23.56
327-310-004	SFR	703 STONEY POINT CT	$23.56
327-310-005	SFR	701 STONEY POINT CT	$23.56
327-310-006	SFR	1220 ASHFORD LN	$23.56
327-310-007	SFR	1214 ASHFORD LN	$23.56
327-310-008	SFR	1208 ASHFORD LN	$23.56
327-310-009	SFR	1202 ASHFORD LN	$23.56
327-310-010	SFR	1196 ASHFORD LN	$23.56
327-310-011	SFR	1190 ASHFORD LN	$23.56
327-310-012	SFR	1184 ASHFORD LN	$23.56
327-310-013	SFR	1178 ASHFORD LN	$23.56
327-310-014	SFR	1172 ASHFORD LN	$23.56
327-310-015	SFR	1166 ASHFORD LN	$23.56
327-310-016	SFR	1160 ASHFORD LN	$23.56
327-310-017	SFR	1154 ASHFORD LN	$23.56
327-310-018	SFR	1148 ASHFORD LN	$23.56
327-310-019	SFR	1142 ASHFORD LN	$23.56
327-310-020	SFR	1136 ASHFORD LN	$23.56
327-310-021	SFR	1145 ASHFORD LN	$23.56
327-310-022	SFR	1151 ASHFORD LN	$23.56
327-310-023	SFR	1157 ASHFORD LN	$23.56
327-310-024	SFR	1163 ASHFORD LN	$23.56
327-310-025	SFR	1169 ASHFORD LN	$23.56
327-310-026	SFR	1175 ASHFORD LN	$23.56

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 01
LINCOLN CROSSING (PHASES II, IIIA & IIIB)
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
327-310-027	SFR	1181 ASHFORD LN	$23.56
327-310-028	SFR	1187 ASHFORD LN	$23.56
327-310-029	SFR	1143 SOMERSWORTH LN	$23.56
327-310-030	SFR	1149 SOMERSWORTH LN	$23.56
327-310-031	SFR	1155 SOMERSWORTH LN	$23.56
327-310-032	SFR	800 SEAFORTH CT	$23.56
327-310-033	SFR	802 SEAFORTH CT	$23.56
327-310-034	SFR	804 SEAFORTH CT	$23.56
327-310-035	SFR	806 SEAFORTH CT	$23.56
327-310-036	SFR	808 SEAFORTH CT	$23.56
327-310-037	SFR	810 SEAFORTH CT	$23.56
327-310-038	SFR	812 SEAFORTH CT	$23.56
327-310-039	SFR	809 SEAFORTH CT	$23.56
327-310-040	SFR	807 SEAFORTH CT	$23.56
327-310-041	SFR	805 SEAFORTH CT	$23.56
327-310-042	SFR	803 SEAFORTH CT	$23.56
327-310-043	SFR	801 SEAFORTH CT	$23.56
327-310-044	SFR	1073 ASHFORD LN	$23.56
327-310-045	SFR	1079 ASHFORD LN	$23.56
327-310-046	SFR	1085 ASHFORD LN	$23.56
327-310-047	SFR	1091 ASHFORD LN	$23.56
327-310-048	SFR	1097 ASHFORD LN	$23.56
327-310-049	SFR	1103 ASHFORD LN	$23.56
327-310-050	SFR	1109 ASHFORD LN	$23.56
327-310-051	SFR	1115 ASHFORD LN	$23.56
327-310-052	SFR	1121 ASHFORD LN	$23.56
327-310-053	SFR	1127 ASHFORD LN	$23.56
327-310-054	SFR	1133 ASHFORD LN	$23.56
327-310-055	SFR	1094 ASHFORD LN	$23.56
327-310-056	SFR	1088 ASHFORD LN	$23.56
327-310-057	SFR	1082 ASHFORD LN	$23.56
327-310-058	SFR	1076 ASHFORD LN	$23.56
327-310-059	SFR	1070 ASHFORD LN	$23.56
327-310-060	SFR	1152 SOMERSWORTH LN	$23.56
327-310-061	SFR	1146 SOMERSWORTH LN	$23.56
327-310-062	SFR	1140 SOMERSWORTH LN	$23.56
327-310-063	SFR	1275 STONEY CROSS LN	$23.56
327-310-064	SFR	1281 STONEY CROSS LN	$23.56
327-310-065	SFR	606 SWIFT CT	$23.56
327-310-066	SFR	604 SWIFT CT	$23.56
327-310-067	SFR	602 SWIFT CT	$23.56
327-310-068	SFR	600 SWIFT CT	$23.56
327-320-001	SFR	1064 ASHFORD LN	$23.56
327-320-002	SFR	1058 ASHFORD LN	$23.56
327-320-003	SFR	1052 ASHFORD LN	$23.56
327-320-004	SFR	1046 ASHFORD LN	$23.56
327-320-005	SFR	1040 ASHFORD LN	$23.56
327-320-006	SFR	1034 ASHFORD LN	$23.56
327-320-007	SFR	1028 ASHFORD LN	$23.56
327-320-008	SFR	1022 ASHFORD LN	$23.56
327-320-009	SFR	1016 ASHFORD LN	$23.56
327-320-010	SFR	1010 ASHFORD LN	$23.56
327-320-011	SFR	1004 ASHFORD LN	$23.56
327-320-012	SFR	998 ASHFORD LN	$23.56
327-320-013	SFR	992 ASHFORD LN	$23.56
327-320-014	SFR	986 ASHFORD LN	$23.56
327-320-015	SFR	980 ASHFORD LN	$23.56
327-320-016	SFR	974 ASHFORD LN	$23.56
327-320-017	SFR	968 ASHFORD LN	$23.56
327-320-018	SFR	959 ASHFORD LN	$23.56
327-320-019	SFR	965 ASHFORD LN	$23.56
327-320-020	SFR	971 ASHFORD LN	$23.56
327-320-021	SFR	977 ASHFORD LN	$23.56
327-320-022	SFR	983 ASHFORD LN	$23.56
327-320-023	SFR	989 ASHFORD LN	$23.56
327-320-024	SFR	995 ASHFORD LN	$23.56
327-320-025	SFR	1001 ASHFORD LN	$23.56
327-320-026	SFR	1007 ASHFORD LN	$23.56
327-320-027	SFR	1013 ASHFORD LN	$23.56
327-320-028	SFR	1019 ASHFORD LN	$23.56
327-320-029	SFR	1212 SOMERSWORTH LN	$23.56
327-320-030	SFR	1206 SOMERSWORTH LN	$23.56
327-320-031	SFR	1200 SOMERSWORTH LN	$23.56
327-320-032	SFR	1194 SOMERSWORTH LN	$23.56
327-320-033	SFR	1188 SOMERSWORTH LN	$23.56
327-320-034	SFR	1182 SOMERSWORTH LN	$23.56
327-320-035	SFR	1176 SOMERSWORTH LN	$23.56
327-320-036	SFR	1170 SOMERSWORTH LN	$23.56
327-320-037	SFR	1164 SOMERSWORTH LN	$23.56
327-320-038	SFR	1158 SOMERSWORTH LN	$23.56
327-320-039	SFR	1287 STONEY CROSS LN	$23.56
327-320-040	SFR	1293 STONEY CROSS LN	$23.56
327-320-041	SFR	1299 STONEY CROSS LN	$23.56
327-320-042	SFR	1320 STONEY CROSS LN	$23.56
327-320-043	SFR	1314 STONEY CROSS LN	$23.56
327-320-044	SFR	1308 STONEY CROSS LN	$23.56
327-320-045	SFR	1302 STONEY CROSS LN	$23.56
327-320-046	SFR	601 SWIFT CT	$23.56
327-320-047	SFR	603 SWIFT CT	$23.56
327-330-001	SFR	1213 SEYMOUR CI	$23.56
327-330-002	SFR	1219 SEYMOUR CI	$23.56
327-330-003	SFR	1225 SEYMOUR CI	$23.56
327-330-004	SFR	1231 SEYMOUR CI	$23.56
327-330-005	SFR	1237 SEYMOUR CI	$23.56
327-330-006	SFR	1243 SEYMOUR CI	$23.56
327-330-007	SFR	1249 SEYMOUR CI	$23.56
327-330-008	SFR	1255 SEYMOUR CI	$23.56
327-330-009	SFR	1264 SEYMOUR CI	$23.56
327-330-010	SFR	1258 SEYMOUR CI	$23.56
327-330-011	SFR	1252 SEYMOUR CI	$23.56
327-330-012	SFR	1246 SEYMOUR CI	$23.56
327-330-013	SFR	1240 SEYMOUR CI	$23.56
327-330-014	SFR	1263 STANDISH CI	$23.56
327-330-015	SFR	1269 STANDISH CI	$23.56
327-330-016	SFR	1275 STANDISH CI	$23.56
327-330-017	SFR	1281 STANDISH CI	$23.56
327-330-018	SFR	1287 STANDISH CI	$23.56
327-330-019	SFR	1300 STANDISH CI	$23.56
327-330-020	SFR	1294 STANDISH CI	$23.56
327-330-021	SFR	1288 STANDISH CI	$23.56
327-330-022	SFR	1282 STANDISH CI	$23.56
327-330-023	SFR	1299 STANSBURY CI	$23.56

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 01
LINCOLN CROSSING (PHASES II, IIIA & IIIB)
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
327-330-024	SFR	1305 STANSBURY CI	$23.56
327-330-025	SFR	1160 STANSBURY LN	$23.56
327-330-026	SFR	1154 STANSBURY LN	$23.56
327-330-027	SFR	1148 STANSBURY LN	$23.56
327-330-028	SFR	1142 STANSBURY LN	$23.56
327-330-029	SFR	1136 STANSBURY LN	$23.56
327-330-030	SFR	1130 STANSBURY LN	$23.56
327-330-031	SFR	1124 STANSBURY LN	$23.56
327-330-032	SFR	1118 STANSBURY LN	$23.56
327-330-033	SFR	1112 STANSBURY LN	$23.56
327-330-034	SFR	1106 STANSBURY LN	$23.56
327-330-035	SFR	207 STANTON CT	$23.56
327-330-036	SFR	205 STANTON CT	$23.56
327-330-037	SFR	203 STANTON CT	$23.56
327-330-038	SFR	201 STANTON CT	$23.56
327-340-001	SFR	1261 SEYMOUR CI	$23.56
327-340-002	SFR	1267 SEYMOUR CI	$23.56
327-340-003	SFR	1273 SEYMOUR CI	$23.56
327-340-004	SFR	1279 SEYMOUR CI	$23.56
327-340-005	SFR	1285 SEYMOUR CI	$23.56
327-340-006	SFR	1291 SEYMOUR CI	$23.56
327-340-007	SFR	1297 SEYMOUR CI	$23.56
327-340-008	SFR	1303 SEYMOUR CI	$23.56
327-340-009	SFR	1309 SEYMOUR CI	$23.56
327-340-010	SFR	1315 SEYMOUR CI	$23.56
327-340-011	SFR	1318 SEYMOUR CI	$23.56
327-340-012	SFR	1312 SEYMOUR CI	$23.56
327-340-013	SFR	1306 SEYMOUR CI	$23.56
327-340-014	SFR	1300 SEYMOUR CI	$23.56
327-340-015	SFR	1294 SEYMOUR CI	$23.56
327-340-016	SFR	1288 SEYMOUR CI	$23.56
327-340-017	SFR	1282 SEYMOUR CI	$23.56
327-340-018	SFR	1276 SEYMOUR CI	$23.56
327-340-019	SFR	1270 SEYMOUR CI	$23.56
327-340-020	SFR	1293 STANDISH CI	$23.56
327-340-021	SFR	1299 STANDISH CI	$23.56
327-340-022	SFR	1305 STANDISH CI	$23.56
327-340-023	SFR	1311 STANDISH CI	$23.56
327-340-024	SFR	1317 STANDISH CI	$23.56
327-340-025	SFR	1323 STANDISH CI	$23.56
327-340-026	SFR	1329 STANDISH CI	$23.56
327-340-027	SFR	1324 STANDISH CI	$23.56
327-340-028	SFR	1318 STANDISH CI	$23.56
327-340-029	SFR	1312 STANDISH CI	$23.56
327-340-030	SFR	1306 STANDISH CI	$23.56
327-340-031	SFR	1311 STANSBURY CI	$23.56
327-340-032	SFR	1317 STANSBURY CI	$23.56
327-340-033	SFR	1323 STANSBURY CI	$23.56
327-350-001	SFR	1042 KINNERLY LN	$23.56
327-350-002	SFR	1036 KINNERLY LN	$23.56
327-350-003	SFR	1030 KINNERLY LN	$23.56
327-350-004	SFR	100 KINNERLY CT	$23.56
327-350-005	SFR	102 KINNERLY CT	$23.56
327-350-006	SFR	105 KINNERLY CT	$23.56
327-350-007	SFR	103 KINNERLY CT	$23.56
327-350-008	SFR	101 KINNERLY CT	$23.56
327-350-009	SFR	1027 KINNERLY LN	$23.56
327-350-010	SFR	1033 KINNERLY LN	$23.56
327-350-011	SFR	1039 KINNERLY LN	$23.56
327-350-012	SFR	1034 KIRKLAND LN	$23.56
327-350-013	SFR	1028 KIRKLAND LN	$23.56
327-350-014	SFR	200 KIRKLAND CT	$23.56
327-350-015	SFR	202 KIRKLAND CT	$23.56
327-350-016	SFR	204 KIRKLAND CT	$23.56
327-350-017	SFR	206 KIRKLAND CT	$23.56
327-350-018	SFR	207 KIRKLAND CT	$23.56
327-350-019	SFR	205 KIRKLAND CT	$23.56
327-350-020	SFR	203 KIRKLAND CT	$23.56
327-350-021	SFR	201 KIRKLAND CT	$23.56
327-350-022	SFR	300 LAMBETH CT	$23.56
327-350-023	SFR	302 LAMBETH CT	$23.56
327-350-024	SFR	304 LAMBETH CT	$23.56
327-350-025	SFR	306 LAMBETH CT	$23.56
327-350-026	SFR	308 LAMBETH CT	$23.56
327-350-027	SFR	310 LAMBETH CT	$23.56
327-350-028	SFR	312 LAMBETH CT	$23.56
327-350-029	SFR	314 LAMBETH CT	$23.56
327-350-030	SFR	311 LAMBETH CT	$23.56
327-350-031	SFR	309 LAMBETH CT	$23.56
327-350-032	SFR	307 LAMBETH CT	$23.56
327-350-033	SFR	305 LAMBETH CT	$23.56
327-350-034	SFR	303 LAMBETH CT	$23.56
327-350-035	SFR	301 LAMBETH CT	$23.56
327-350-036	SFR	1868 GARINGTON LN	$23.56
327-350-037	SFR	1862 GARINGTON LN	$23.56
327-350-038	SFR	1856 GARINGTON LN	$23.56
327-350-039	SFR	1871 GARINGTON LN	$23.56
327-350-040	SFR	1877 GARINGTON LN	$23.56
327-350-041	SFR	1883 GARINGTON LN	$23.56
327-350-042	SFR	1889 GARINGTON LN	$23.56
327-350-043	SFR	1895 GARINGTON LN	$23.56
327-350-044	SFR	1901 GARINGTON LN	$23.56
327-360-001	SFR	1096 KINNERLY LN	$23.56
327-360-002	SFR	1090 KINNERLY LN	$23.56
327-360-003	SFR	1084 KINNERLY LN	$23.56
327-360-004	SFR	1078 KINNERLY LN	$23.56
327-360-005	SFR	1072 KINNERLY LN	$23.56
327-360-006	SFR	1066 KINNERLY LN	$23.56
327-360-007	SFR	1060 KINNERLY LN	$23.56
327-360-008	SFR	1054 KINNERLY LN	$23.56
327-360-009	SFR	1048 KINNERLY LN	$23.56
327-360-010	SFR	1045 KINNERLY LN	$23.56
327-360-011	SFR	1051 KINNERLY LN	$23.56
327-360-012	SFR	1057 KINNERLY LN	$23.56
327-360-013	SFR	1063 KINNERLY LN	$23.56
327-360-014	SFR	1069 KINNERLY LN	$23.56
327-360-015	SFR	1075 KINNERLY LN	$23.56
327-360-016	SFR	1081 KINNERLY LN	$23.56
327-360-017	SFR	1087 KINNERLY LN	$23.56
327-360-018	SFR	1094 KIRKLAND LN	$23.56
327-360-019	SFR	1088 KIRKLAND LN	$23.56
327-360-020	SFR	1076 KIRKLAND LN	$23.56

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 01
LINCOLN CROSSING (PHASES II, IIIA & IIIB)
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
327-360-021	SFR	1070 KIRKLAND LN	$23.56
327-360-022	SFR	1064 KIRKLAND LN	$23.56
327-360-023	SFR	1058 KIRKLAND LN	$23.56
327-360-024	SFR	1052 KIRKLAND LN	$23.56
327-360-025	SFR	1046 KIRKLAND LN	$23.56
327-360-026	SFR	1040 KIRKLAND LN	$23.56
327-360-027	SFR	1865 GARINGTON LN	$23.56
327-360-028	SFR	1898 LORING LN	$23.56
327-360-029	SFR	1892 LORING LN	$23.56
327-360-030	SFR	1886 LORING LN	$23.56
327-360-031	SFR	1880 LORING LN	$23.56
327-360-032	SFR	1874 LORING LN	$23.56
327-360-033	SFR	1868 LORING LN	$23.56
327-360-034	SFR	1862 LORING LN	$23.56
327-360-035	SFR	1859 LORING LN	$23.56
327-360-036	SFR	1865 LORING LN	$23.56
327-360-037	SFR	406 KENLEY CT	$23.56
327-360-038	SFR	404 KENLEY CT	$23.56
327-360-039	SFR	402 KENLEY CT	$23.56
327-360-040	SFR	400 KENLEY CT	$23.56
327-360-041	SFR	1895 LORING LN	$23.56
327-360-042	SFR	1901 LORING LN	$23.56
327-360-043	SFR	1067 KIRKLAND LN	$23.56
327-360-044	SFR	1073 KIRKLAND LN	$23.56
327-360-045	SFR	1079 KIRKLAND LN	$23.56
327-360-046	SFR	1085 KIRKLAND LN	$23.56
327-360-047	SFR	1091 KIRKLAND LN	$23.56
327-360-048	SFR	1097 KIRKLAND LN	$23.56
327-360-049	SFR	1100 LAWRENCE LN	$23.56
327-360-050	SFR	1094 LAWRENCE LN	$23.56
327-360-051	SFR	1088 LAWRENCE LN	$23.56
327-360-052	SFR	1055 LAWRENCE LN	$23.56
327-360-053	SFR	1061 LAWRENCE LN	$23.56
327-360-054	SFR	1067 LAWRENCE LN	$23.56
327-360-055	SFR	1073 LAWRENCE LN	$23.56
327-360-056	SFR	1079 LAWRENCE LN	$23.56
327-360-057	SFR	1085 LAWRENCE LN	$23.56
327-360-058	SFR	1091 LAWRENCE LN	$23.56
327-360-059	SFR	1097 LAWRENCE LN	$23.56
327-360-060	SFR	1103 LAWRENCE LN	$23.56
327-370-001	SFR	1099 KINNERLY LN	$23.56
327-370-002	SFR	1105 KINNERLY LN	$23.56
327-370-003	SFR	1111 KINNERLY LN	$23.56
327-370-004	SFR	1117 KINNERLY LN	$23.56
327-370-005	SFR	1123 KINNERLY LN	$23.56
327-370-006	SFR	1129 KINNERLY LN	$23.56
327-370-007	SFR	1135 KINNERLY LN	$23.56
327-370-008	SFR	1141 KINNERLY LN	$23.56
327-370-009	SFR	1130 LAWRENCE LN	$23.56
327-370-010	SFR	1124 LAWRENCE LN	$23.56
327-370-011	SFR	1118 LAWRENCE LN	$23.56
327-370-012	SFR	1118 KIRKLAND LN	$23.56
327-370-013	SFR	1112 KIRKLAND LN	$23.56
327-370-014	SFR	1106 KIRKLAND LN	$23.56
327-370-015	SFR	1100 KIRKLAND LN	$23.56
327-370-016	SFR	1106 LAWRENCE LN	$23.56
327-370-017	SFR	1109 LAWRENCE LN	$23.56
327-370-018	SFR	1115 LAWRENCE LN	$23.56
327-370-019	SFR	1121 LAWRENCE LN	$23.56
327-370-020	SFR	1127 LAWRENCE LN	$23.56
327-370-021	SFR	1133 LAWRENCE LN	$23.56
327-370-022	SFR	1180 KINNERLY LN	$23.56
327-370-023	SFR	1174 KINNERLY LN	$23.56
327-370-024	SFR	1168 KINNERLY LN	$23.56
327-370-025	SFR	1162 KINNERLY LN	$23.56
327-370-026	SFR	1156 KINNERLY LN	$23.56
327-370-027	SFR	1150 KINNERLY LN	$23.56
327-370-028	SFR	1144 KINNERLY LN	$23.56
327-370-029	SFR	1138 KINNERLY LN	$23.56
327-370-030	SFR	1132 KINNERLY LN	$23.56
327-370-031	SFR	1126 KINNERLY LN	$23.56
327-370-032	SFR	1120 KINNERLY LN	$23.56
327-370-033	SFR	1114 KINNERLY LN	$23.56
327-370-034	SFR	1108 KINNERLY LN	$23.56
328-211-001	SFR	920 EQUINOX LP	$23.56
328-211-002	SFR	914 EQUINOX LP	$23.56
328-211-003	SFR	908 EQUINOX LP	$23.56
328-211-004	SFR	902 EQUINOX LP	$23.56
328-211-005	SFR	896 EQUINOX LP	$23.56
328-211-006	SFR	890 EQUINOX LP	$23.56
328-211-007	SFR	884 EQUINOX LP	$23.56
328-211-008	SFR	878 EQUINOX LP	$23.56
328-211-009	SFR	872 EQUINOX LP	$23.56
328-211-010	SFR	866 EQUINOX LP	$23.56
328-211-011	SFR	860 EQUINOX LP	$23.56
328-211-012	SFR	854 EQUINOX LP	$23.56
328-211-013	SFR	848 EQUINOX LP	$23.56
328-211-014	SFR	842 EQUINOX LP	$23.56
328-211-015	SFR	836 EQUINOX LP	$23.56
328-211-016	SFR	830 EQUINOX LP	$23.56
328-211-017	SFR	824 EQUINOX LP	$23.56
328-211-018	SFR	818 EQUINOX LP	$23.56
328-211-019	SFR	812 EQUINOX LP	$23.56
328-211-020	SFR	806 EQUINOX LP	$23.56
328-211-021	SFR	800 EQUINOX LP	$23.56
328-211-022	SFR	794 EQUINOX LP	$23.56
328-211-023	SFR	788 EQUINOX LP	$23.56
328-211-024	SFR	782 EQUINOX LP	$23.56
328-211-025	SFR	776 EQUINOX LP	$23.56
328-211-026	SFR	770 EQUINOX LP	$23.56
328-211-027	SFR	764 EQUINOX LP	$23.56
328-211-028	SFR	758 EQUINOX LP	$23.56
328-211-029	SFR	752 EQUINOX LP	$23.56
328-211-030	SFR	746 EQUINOX LP	$23.56
328-211-031	SFR	740 EQUINOX LP	$23.56
328-211-032	SFR	734 EQUINOX LP	$23.56
328-211-033	SFR	728 EQUINOX LP	$23.56
328-211-034	SFR	722 EQUINOX LP	$23.56
328-211-035	SFR	716 EQUINOX LP	$23.56
328-211-036	SFR	710 EQUINOX LP	$23.56
328-211-037	SFR	704 EQUINOX LP	$23.56
328-211-038	SFR	698 EQUINOX LP	$23.56

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 01
LINCOLN CROSSING (PHASES II, IIIA & IIIB)
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
328-211-039	SFR	692 EQUINOX LP	$23.56
328-211-040	SFR	686 EQUINOX LP	$23.56
328-211-041	SFR	680 EQUINOX LP	$23.56
328-211-042	SFR	674 EQUINOX LP	$23.56
328-211-043	SFR	668 EQUINOX LP	$23.56
328-211-044	SFR	662 EQUINOX LP	$23.56
328-211-045	SFR	656 EQUINOX LP	$23.56
328-211-046	SFR	650 EQUINOX LP	$23.56
328-211-047	SFR	644 EQUINOX LP	$23.56
328-211-048	SFR	638 EQUINOX LP	$23.56
328-211-049	SFR	632 EQUINOX LP	$23.56
328-211-050	SFR	626 EQUINOX LP	$23.56
328-212-001	SFR	773 EQUINOX LP	$23.56
328-212-002	SFR	779 EQUINOX LP	$23.56
328-212-003	SFR	785 EQUINOX LP	$23.56
328-212-004	SFR	791 EQUINOX LP	$23.56
328-212-005	SFR	797 EQUINOX LP	$23.56
328-212-006	SFR	803 EQUINOX LP	$23.56
328-212-007	SFR	809 EQUINOX LP	$23.56
328-212-008	SFR	815 EQUINOX LP	$23.56
328-212-009	SFR	821 EQUINOX LP	$23.56
328-212-010	SFR	827 EQUINOX LP	$23.56
328-212-011	SFR	833 EQUINOX LP	$23.56
328-212-012	SFR	839 EQUINOX LP	$23.56
328-212-013	SFR	845 EQUINOX LP	$23.56
328-212-014	SFR	851 EQUINOX LP	$23.56
328-212-015	SFR	857 EQUINOX LP	$23.56
328-212-016	SFR	863 EQUINOX LP	$23.56
328-212-017	SFR	869 EQUINOX LP	$23.56
328-212-018	SFR	875 EQUINOX LP	$23.56
328-212-019	SFR	881 EQUINOX LP	$23.56
328-212-020	SFR	887 EQUINOX LP	$23.56
328-212-021	SFR	893 EQUINOX LP	$23.56
328-212-022	SFR	899 EQUINOX LP	$23.56
328-212-023	SFR	905 EQUINOX LP	$23.56
328-212-024	SFR	911 EQUINOX LP	$23.56
328-212-025	SFR	917 EQUINOX LP	$23.56
328-212-026	SFR	923 EQUINOX LP	$23.56
328-212-027	SFR	623 EQUINOX LP	$23.56
328-212-028	SFR	629 EQUINOX LP	$23.56
328-212-029	SFR	635 EQUINOX LP	$23.56
328-212-030	SFR	641 EQUINOX LP	$23.56
328-212-031	SFR	647 EQUINOX LP	$23.56
328-212-032	SFR	653 EQUINOX LP	$23.56
328-212-033	SFR	659 EQUINOX LP	$23.56
328-212-034	SFR	665 EQUINOX LP	$23.56
328-212-035	SFR	671 EQUINOX LP	$23.56
328-212-036	SFR	677 EQUINOX LP	$23.56
328-212-037	SFR	683 EQUINOX LP	$23.56
328-212-038	SFR	689 EQUINOX LP	$23.56
328-212-039	SFR	695 EQUINOX LP	$23.56
328-212-040	SFR	701 EQUINOX LP	$23.56
328-212-041	SFR	707 EQUINOX LP	$23.56
328-212-042	SFR	713 EQUINOX LP	$23.56
328-212-043	SFR	719 EQUINOX LP	$23.56
328-212-044	SFR	725 EQUINOX LP	$23.56
328-212-045	SFR	731 EQUINOX LP	$23.56
328-212-046	SFR	737 EQUINOX LP	$23.56
328-212-047	SFR	743 EQUINOX LP	$23.56
328-212-048	SFR	749 EQUINOX LP	$23.56
328-212-049	SFR	755 EQUINOX LP	$23.56
328-212-050	SFR	761 EQUINOX LP	$23.56
328-212-051	SFR	767 EQUINOX LP	$23.56
328-221-001	SFR	614 EQUINOX LP	$23.56
328-221-002	SFR	608 EQUINOX LP	$23.56
328-221-003	SFR	602 EQUINOX LP	$23.56
328-221-004	SFR	596 EQUINOX LP	$23.56
328-221-005	SFR	590 EQUINOX LP	$23.56
328-221-006	SFR	584 EQUINOX LP	$23.56
328-221-007	SFR	587 EQUINOX LP	$23.56
328-221-008	SFR	593 EQUINOX LP	$23.56
328-221-009	SFR	599 EQUINOX LP	$23.56
328-221-010	SFR	605 EQUINOX LP	$23.56
328-221-011	SFR	611 EQUINOX LP	$23.56
328-221-012	SFR	953 LATITUDE LN	$23.56
328-221-013	SFR	959 LATITUDE LN	$23.56
328-221-014	SFR	965 LATITUDE LN	$23.56
328-221-015	SFR	971 LATITUDE LN	$23.56
328-221-016	SFR	977 LATITUDE LN	$23.56
328-221-017	SFR	983 LATITUDE LN	$23.56
328-221-018	SFR	1420 LANDMARK CI	$23.56
328-221-019	SFR	989 LATITUDE LN	$23.56
328-221-020	SFR	1408 LANDMARK CI	$23.56
328-221-021	SFR	1402 LANDMARK CI	$23.56
328-221-022	SFR	1396 LANDMARK CI	$23.56
328-221-023	SFR	1390 LANDMARK CI	$23.56
328-221-024	SFR	1384 LANDMARK CI	$23.56
328-221-025	SFR	1378 LANDMARK CI	$23.56
328-221-026	SFR	1372 LANDMARK CI	$23.56
328-221-027	SFR	1366 LANDMARK CI	$23.56
328-221-028	SFR	1360 LANDMARK CI	$23.56
328-221-029	SFR	1354 LANDMARK CI	$23.56
328-221-030	SFR	1342 LANDMARK CI	$23.56
328-221-031	SFR	1336 LANDMARK CI	$23.56
328-221-032	SFR	1330 LANDMARK CI	$23.56
328-221-033	SFR	1324 LANDMARK CI	$23.56
328-221-034	SFR	1318 LANDMARK CI	$23.56
328-221-035	SFR	1312 LANDMARK CI	$23.56
328-221-036	SFR	1306 LANDMARK CI	$23.56
328-221-037	SFR	1300 LANDMARK CI	$23.56
328-221-038	SFR	1294 LANDMARK CI	$23.56
328-221-039	SFR	1288 LANDMARK CI	$23.56
328-221-040	SFR	1282 LANDMARK CI	$23.56
328-221-041	SFR	1276 LANDMARK CI	$23.56
328-221-042	SFR	1270 LANDMARK CI	$23.56
328-222-001	SFR	950 LATITUDE LN	$23.56
328-222-002	SFR	956 LATITUDE LN	$23.56
328-222-003	SFR	962 LATITUDE LN	$23.56
328-222-004	SFR	968 LATITUDE LN	$23.56
328-222-005	SFR	974 LATITUDE LN	$23.56
328-222-006	SFR	980 LATITUDE LN	$23.56
328-222-007	SFR	1438 LANDMARK CI	$23.56

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 01
LINCOLN CROSSING (PHASES II, IIIA & IIIB)
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
328-222-008	SFR	1444 LANDMARK CI	$23.56
328-222-009	SFR	1450 LANDMARK CI	$23.56
328-222-010	SFR	1456 LANDMARK CI	$23.56
328-222-011	SFR	1462 LANDMARK CI	$23.56
328-222-012	SFR	1432 LANDMARK CI	$23.56
328-223-001	SFR	1078 LANDMARK CI	$23.56
328-223-002	SFR	1072 LANDMARK CI	$23.56
328-223-003	SFR	1066 LANDMARK CI	$23.56
328-223-004	SFR	1060 LANDMARK CI	$23.56
328-223-005	SFR	1054 LANDMARK CI	$23.56
328-223-006	SFR	1048 LANDMARK CI	$23.56
328-223-007	SFR	1042 LANDMARK CI	$23.56
328-223-008	SFR	1036 LANDMARK CI	$23.56
328-223-009	SFR	1030 LANDMARK CI	$23.56
328-223-010	SFR	1024 LANDMARK CI	$23.56
328-223-011	SFR	1018 LANDMARK CI	$23.56
328-223-012	SFR	1012 LANDMARK CI	$23.56
328-223-013	SFR	1006 LANDMARK CI	$23.56
328-223-014	SFR	1000 LANDMARK CI	$23.56
328-224-001	SFR	1051 LANDMARK CI	$23.56
328-224-002	SFR	1057 LANDMARK CI	$23.56
328-224-003	SFR	1063 LANDMARK CI	$23.56
328-224-004	SFR	1069 LANDMARK CI	$23.56
328-224-005	SFR	1075 LANDMARK CI	$23.56
328-224-006	SFR	1263 LANDMARK CI	$23.56
328-224-007	SFR	1269 LANDMARK CI	$23.56
328-224-008	SFR	1275 LANDMARK CI	$23.56
328-224-009	SFR	1281 LANDMARK CI	$23.56
328-224-010	SFR	1287 LANDMARK CI	$23.56
328-224-011	SFR	1293 LANDMARK CI	$23.56
328-224-012	SFR	1299 LANDMARK CI	$23.56
328-224-013	SFR	1305 LANDMARK CI	$23.56
328-224-014	SFR	1393 LANDMARK CI	$23.56
328-224-015	SFR	1399 LANDMARK CI	$23.56
328-224-016	SFR	1405 LANDMARK CI	$23.56
328-224-017	SFR	1411 LANDMARK CI	$23.56
328-224-018	SFR	1423 LANDMARK CI	$23.56
328-224-019	SFR	1417 LANDMARK CI	$23.56
328-224-020	SFR	1387 LANDMARK CI	$23.56
328-224-025	SFR	1081 LANDMARK CI	$23.56
328-230-001	SFR	1264 LANDMARK CI	$23.56
328-230-002	SFR	1258 LANDMARK CI	$23.56
328-230-003	SFR	1252 LANDMARK CI	$23.56
328-230-004	SFR	1246 LANDMARK CI	$23.56
328-230-005	SFR	1240 LANDMARK CI	$23.56
328-230-006	SFR	1234 LANDMARK CI	$23.56
328-230-007	SFR	1228 LANDMARK CI	$23.56
328-230-008	SFR	1222 LANDMARK CI	$23.56
328-230-009	SFR	1216 LANDMARK CI	$23.56
328-230-010	SFR	1210 LANDMARK CI	$23.56
328-230-011	SFR	1204 LANDMARK CI	$23.56
328-230-012	SFR	1198 LANDMARK CI	$23.56
328-230-013	SFR	101 PELLEGRINO CT	$23.56
328-230-014	SFR	103 PELLEGRINO CT	$23.56
328-230-015	SFR	105 PELLEGRINO CT	$23.56
328-230-016	SFR	107 PELLEGRINO CT	$23.56
328-230-017	SFR	109 PELLEGRINO CT	$23.56
328-230-018	SFR	111 PELLEGRINO CT	$23.56
328-230-019	SFR	113 PELLEGRINO CT	$23.56
328-230-020	SFR	115 PELLEGRINO CT	$23.56
328-230-021	SFR	117 PELLEGRINO CT	$23.56
328-230-022	SFR	119 PELLEGRINO CT	$23.56
328-230-023	SFR	121 PELLEGRINO CT	$23.56
328-230-024	SFR	123 PELLEGRINO CT	$23.56
328-230-025	SFR	110 PELLEGRINO CT	$23.56
328-230-026	SFR	108 PELLEGRINO CT	$23.56
328-230-027	SFR	106 PELLEGRINO CT	$23.56
328-230-028	SFR	104 PELLEGRINO CT	$23.56
328-230-029	SFR	102 PELLEGRINO CT	$23.56
328-230-030	SFR	100 PELLEGRINO CT	$23.56
328-230-031	SFR	1186 LANDMARK CI	$23.56
328-230-032	SFR	1180 LANDMARK CI	$23.56
328-230-033	SFR	1174 LANDMARK CI	$23.56
328-230-034	SFR	1168 LANDMARK CI	$23.56
328-230-035	SFR	1162 LANDMARK CI	$23.56
328-230-036	SFR	1156 LANDMARK CI	$23.56
328-230-037	SFR	1150 LANDMARK CI	$23.56
328-230-038	SFR	1144 LANDMARK CI	$23.56
328-230-039	SFR	1138 LANDMARK CI	$23.56
328-230-040	SFR	1132 LANDMARK CI	$23.56
328-230-041	SFR	1126 LANDMARK CI	$23.56
328-230-042	SFR	1120 LANDMARK CI	$23.56
328-230-043	SFR	1114 LANDMARK CI	$23.56
328-230-044	SFR	1108 LANDMARK CI	$23.56
328-230-045	SFR	1102 LANDMARK CI	$23.56
328-230-046	SFR	1096 LANDMARK CI	$23.56
328-230-047	SFR	1090 LANDMARK CI	$23.56
328-230-048	SFR	1084 LANDMARK CI	$23.56
328-230-049	SFR	1087 LANDMARK CI	$23.56
328-230-050	SFR	1093 LANDMARK CI	$23.56
328-230-051	SFR	1099 LANDMARK CI	$23.56
328-230-052	SFR	1105 LANDMARK CI	$23.56
328-230-053	SFR	1111 LANDMARK CI	$23.56
328-230-054	SFR	1117 LANDMARK CI	$23.56
328-230-055	SFR	1123 LANDMARK CI	$23.56
328-230-056	SFR	1191 LANDMARK CI	$23.56
328-230-057	SFR	1197 LANDMARK CI	$23.56
328-230-058	SFR	1203 LANDMARK CI	$23.56
328-230-059	SFR	1209 LANDMARK CI	$23.56
328-230-060	SFR	1215 LANDMARK CI	$23.56
328-230-061	SFR	1221 LANDMARK CI	$23.56
328-230-062	SFR	1227 LANDMARK CI	$23.56
328-230-063	SFR	1233 LANDMARK CI	$23.56
328-230-064	SFR	1239 LANDMARK CI	$23.56
328-230-065	SFR	1245 LANDMARK CI	$23.56
328-230-066	SFR	1251 LANDMARK CI	$23.56
328-230-067	SFR	1257 LANDMARK CI	$23.56
328-250-001	CON	1010 SIERRA VIEW CI #3	$23.56
328-250-002	CON	1010 SIERRA VIEW CI #2	$23.56
328-250-003	CON	1010 SIERRA VIEW CI #1	$23.56
328-250-004	CON	1000 SIERRA VIEW CI #1	$23.56
328-250-005	CON	1000 SIERRA VIEW CI #2	$23.56

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Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
328-250-006	CON	1000 SIERRA VIEW CI #3	$23.56
328-250-007	CON	990 SIERRA VIEW CI #1	$23.56
328-250-008	CON	990 SIERRA VIEW CI #3	$23.56
328-250-009	CON	990 SIERRA VIEW CI #2	$23.56
328-250-010	CON	980 SIERRA VIEW CI #2	$23.56
328-250-011	CON	980 SIERRA VIEW CI #3	$23.56
328-250-012	CON	980 SIERRA VIEW CI #1	$23.56
328-250-013	CON	1030 SIERRA VIEW CI #3	$23.56
328-250-014	CON	1030 SIERRA VIEW CI #2	$23.56
328-250-015	CON	1030 SIERRA VIEW CI #1	$23.56
328-250-016	CON	1020 SIERRA VIEW CI #1	$23.56
328-250-017	CON	1020 SIERRA VIEW CI #2	$23.56
328-250-018	CON	1020 SIERRA VIEW CI #3	$23.56
328-260-001	CON	1050 SIERRA VIEW CI #3	$23.56
328-260-002	CON	1050 SIERRA VIEW CI #2	$23.56
328-260-003	CON	1050 SIERRA VIEW CI #1	$23.56
328-260-004	CON	1040 SIERRA VIEW CI #1	$23.56
328-260-005	CON	1040 SIERRA VIEW CI #2	$23.56
328-260-006	CON	1040 SIERRA VIEW CI #3	$23.56
328-260-007	CON	1070 SIERRA VIEW CI #1	$23.56
328-260-008	CON	1070 SIERRA VIEW CI #3	$23.56
328-260-009	CON	1070 SIERRA VIEW CI #2	$23.56
328-260-010	CON	1060 SIERRA VIEW CI #1	$23.56
328-260-011	CON	1060 SIERRA VIEW CI #2	$23.56
328-260-012	CON	1060 SIERRA VIEW CI #3	$23.56
328-260-013	CON	1090 SIERRA VIEW CI #3	$23.56
328-260-014	CON	1090 SIERRA VIEW CI #2	$23.56
328-260-015	CON	1090 SIERRA VIEW CI #1	$23.56
328-260-016	CON	1080 SIERRA VIEW CI #1	$23.56
328-260-017	CON	1080 SIERRA VIEW CI #2	$23.56
328-260-018	CON	1080 SIERRA VIEW CI #3	$23.56
328-270-001	CON	2010 SIERRA VIEW CI #1	$23.56
328-270-002	CON	2010 SIERRA VIEW CI #3	$23.56
328-270-003	CON	2010 SIERRA VIEW CI #2	$23.56
328-270-004	CON	2000 SIERRA VIEW CI #1	$23.56
328-270-005	CON	2000 SIERRA VIEW CI #2	$23.56
328-270-006	CON	2000 SIERRA VIEW CI #3	$23.56
328-270-007	CON	2030 SIERRA VIEW CI #3	$23.56
328-270-008	CON	2030 SIERRA VIEW CI #2	$23.56
328-270-009	CON	2030 SIERRA VIEW CI #1	$23.56
328-270-010	CON	2020 SIERRA VIEW CI #1	$23.56
328-270-011	CON	2020 SIERRA VIEW CI #2	$23.56
328-270-012	CON	2020 SIERRA VIEW CI #3	$23.56
328-270-013	CON	2050 SIERRA VIEW CI #1	$23.56
328-270-014	CON	2050 SIERRA VIEW CI #3	$23.56
328-270-015	CON	2050 SIERRA VIEW CI #2	$23.56
328-270-016	CON	2040 SIERRA VIEW CI #1	$23.56
328-270-017	CON	2040 SIERRA VIEW CI #2	$23.56
328-270-018	CON	2040 SIERRA VIEW CI #3	$23.56
328-270-019	CON	2060 SIERRA VIEW CI #2	$23.56
328-270-020	CON	2060 SIERRA VIEW CI #3	$23.56
328-270-021	CON	2060 SIERRA VIEW CI #1	$23.56
328-280-001	CON	2070 SIERRA VIEW CI #1	$23.56
328-280-002	CON	2070 SIERRA VIEW CI #3	$23.56
328-280-003	CON	2070 SIERRA VIEW CI #2	$23.56
328-280-004	CON	2080 SIERRA VIEW CI #2	$23.56
328-280-005	CON	2080 SIERRA VIEW CI #1	$23.56
328-280-006	CON	2080 SIERRA VIEW CI #3	$23.56
328-280-007	CON	2090 SIERRA VIEW CI #3	$23.56
328-280-008	CON	2090 SIERRA VIEW CI #1	$23.56
328-280-009	CON	2090 SIERRA VIEW CI #2	$23.56
328-280-010	CON	3000 SIERRA VIEW CI #2	$23.56
328-280-011	CON	3000 SIERRA VIEW CI #3	$23.56
328-280-012	CON	3000 SIERRA VIEW CI #1	$23.56
328-280-013	CON	3010 SIERRA VIEW CI #1	$23.56
328-280-014	CON	3010 SIERRA VIEW CI #3	$23.56
328-280-015	CON	3010 SIERRA VIEW CI #2	$23.56
328-280-016	CON	3020 SIERRA VIEW CI #2	$23.56
328-280-017	CON	3020 SIERRA VIEW CI #1	$23.56
328-280-018	CON	3020 SIERRA VIEW CI #3	$23.56
328-290-001	CON	3030 SIERRA VIEW CI #3	$23.56
328-290-002	CON	3030 SIERRA VIEW CI #1	$23.56
328-290-003	CON	3030 SIERRA VIEW CI #2	$23.56
328-290-004	CON	3040 SIERRA VIEW CI #2	$23.56
328-290-005	CON	3040 SIERRA VIEW CI #3	$23.56
328-290-006	CON	3040 SIERRA VIEW CI #1	$23.56
328-290-007	CON	3050 SIERRA VIEW CI #3	$23.56
328-290-008	CON	3050 SIERRA VIEW CI #1	$23.56
328-290-009	CON	3050 SIERRA VIEW CI #2	$23.56
328-290-010	CON	3060 SIERRA VIEW CI #2	$23.56
328-290-011	CON	3060 SIERRA VIEW CI #3	$23.56
328-290-012	CON	3060 SIERRA VIEW CI #1	$23.56
328-290-013	CON	3070 SIERRA VIEW CI #1	$23.56
328-290-014	CON	3070 SIERRA VIEW CI #3	$23.56
328-290-015	CON	3070 SIERRA VIEW CI #2	$23.56
328-290-016	CON	3080 SIERRA VIEW CI #2	$23.56
328-290-017	CON	3080 SIERRA VIEW CI #1	$23.56
328-290-018	CON	3080 SIERRA VIEW CI #3	$23.56
328-300-001	CON	850 SIERRA VIEW CI #3	$23.56
328-300-002	CON	850 SIERRA VIEW CI #1	$23.56
328-300-003	CON	850 SIERRA VIEW CI #2	$23.56
328-300-004	CON	860 SIERRA VIEW CI #2	$23.56
328-300-005	CON	860 SIERRA VIEW CI #3	$23.56
328-300-006	CON	860 SIERRA VIEW CI #1	$23.56
328-300-007	CON	870 SIERRA VIEW CI #1	$23.56
328-300-008	CON	870 SIERRA VIEW CI #3	$23.56
328-300-009	CON	870 SIERRA VIEW CI #2	$23.56
328-300-010	CON	880 SIERRA VIEW CI #2	$23.56
328-300-011	CON	880 SIERRA VIEW CI #1	$23.56
328-300-012	CON	880 SIERRA VIEW CI #3	$23.56
328-300-013	CON	890 SIERRA VIEW CI #3	$23.56
328-300-014	CON	890 SIERRA VIEW CI #1	$23.56
328-300-015	CON	890 SIERRA VIEW CI #2	$23.56
328-300-016	CON	900 SIERRA VIEW CI #2	$23.56
328-300-017	CON	900 SIERRA VIEW CI #3	$23.56
328-300-018	CON	900 SIERRA VIEW CI #1	$23.56
328-310-001	CON	910 SIERRA VIEW CI #1	$23.56
328-310-002	CON	910 SIERRA VIEW CI #3	$23.56
328-310-003	CON	910 SIERRA VIEW CI #2	$23.56
328-310-004	CON	920 SIERRA VIEW CI #2	$23.56
328-310-005	CON	920 SIERRA VIEW CI #1	$23.56
328-310-006	CON	920 SIERRA VIEW CI #3	$23.56

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Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
328-310-007	CON	930 SIERRA VIEW CI #3	$23.56
328-310-008	CON	930 SIERRA VIEW CI #1	$23.56
328-310-009	CON	930 SIERRA VIEW CI #2	$23.56
328-310-010	CON	940 SIERRA VIEW CI #2	$23.56
328-310-011	CON	940 SIERRA VIEW CI #3	$23.56
328-310-012	CON	940 SIERRA VIEW CI #1	$23.56
328-310-013	CON	950 SIERRA VIEW CI #1	$23.56
328-310-014	CON	950 SIERRA VIEW CI ## 3	$23.56
328-310-015	CON	950 SIERRA VIEW CI #2	$23.56
328-310-016	CON	960 SIERRA VIEW CI #2	$23.56
328-310-017	CON	960 SIERRA VIEW CI #1	$23.56
328-310-018	CON	960 SIERRA VIEW CI #3	$23.56
328-320-001	CON	1350 INCLINE DR #1	$23.56
328-320-002	CON	1350 INCLINE DR #2	$23.56
328-320-003	CON	1350 INCLINE DR #3	$23.56
328-320-004	CON	1340 INCLINE DR #2	$23.56
328-320-005	CON	1340 INCLINE DR #1	$23.56
328-320-006	CON	1340 INCLINE DR #3	$23.56
328-320-007	CON	1330 INCLINE DR #2	$23.56
328-320-008	CON	1330 INCLINE DR #1	$23.56
328-320-009	CON	1330 INCLINE DR #3	$23.56
328-320-010	CON	1320 INCLINE DR #2	$23.56
328-320-011	CON	1320 INCLINE DR #3	$23.56
328-320-012	CON	1320 INCLINE DR #1	$23.56
328-320-013	CON	1325 INCLINE DR #1	$23.56
328-320-014	CON	1325 INCLINE DR #3	$23.56
328-320-015	CON	1325 INCLINE DR #2	$23.56
328-320-016	CON	1335 INCLINE DR #3	$23.56
328-320-017	CON	1335 INCLINE DR #1	$23.56
328-320-018	CON	1335 INCLINE DR #2	$23.56
328-320-019	CON	1345 INCLINE DR #3	$23.56
328-320-020	CON	1345 INCLINE DR #1	$23.56
328-320-021	CON	1345 INCLINE DR #2	$23.56
328-330-001	CON	1295 INCLINE DR #3	$23.56
328-330-002	CON	1295 INCLINE DR #1	$23.56
328-330-003	CON	1295 INCLINE DR #2	$23.56
328-330-004	CON	1285 INCLINE DR #2	$23.56
328-330-005	CON	1285 INCLINE DR #3	$23.56
328-330-006	CON	1285 INCLINE DR #1	$23.56
328-330-007	CON	1270 INCLINE DR #1	$23.56
328-330-008	CON	1270 INCLINE DR #2	$23.56
328-330-009	CON	1270 INCLINE DR #3	$23.56
328-330-010	CON	1280 INCLINE DR #2	$23.56
328-330-011	CON	1280 INCLINE DR #1	$23.56
328-330-012	CON	1280 INCLINE DR #3	$23.56
328-330-013	CON	1290 INCLINE DR #2	$23.56
328-330-014	CON	1290 INCLINE DR #1	$23.56
328-330-015	CON	1290 INCLINE DR #3	$23.56
328-330-016	CON	1300 INCLINE DR #2	$23.56
328-330-017	CON	1300 INCLINE DR #1	$23.56
328-330-018	CON	1300 INCLINE DR #3	$23.56
328-330-019	CON	1310 INCLINE DR #2	$23.56
328-330-020	CON	1310 INCLINE DR #1	$23.56
328-330-021	CON	1310 INCLINE DR #3	$23.56
328-330-022	CON	2015 SIERRA VIEW CI #3	$23.56
328-330-023	CON	2015 SIERRA VIEW CI #2	$23.56
328-330-024	CON	2015 SIERRA VIEW CI #1	$23.56
328-340-001	SFR	986 COURTYARDS LP	$23.56
328-340-002	SFR	990 COURTYARDS LP	$23.56
328-340-003	SFR	982 COURTYARDS LP	$23.56
328-340-004	SFR	978 COURTYARDS LP	$23.56
328-340-005	SFR	970 COURTYARDS LP	$23.56
328-340-006	SFR	974 COURTYARDS LP	$23.56
328-340-007	SFR	966 COURTYARDS LP	$23.56
328-340-008	SFR	962 COURTYARDS LP	$23.56
328-340-009	SFR	954 COURTYARDS LP	$23.56
328-340-010	SFR	958 COURTYARDS LP	$23.56
328-340-011	SFR	950 COURTYARDS LP	$23.56
328-340-012	SFR	946 COURTYARDS LP	$23.56
328-340-013	SFR	798 COURTYARDS LP	$23.56
328-340-014	SFR	802 COURTYARDS LP	$23.56
328-340-015	SFR	794 COURTYARDS LP	$23.56
328-340-016	SFR	790 COURTYARDS LP	$23.56
328-340-017	SFR	782 COURTYARDS LP	$23.56
328-340-018	SFR	786 COURTYARDS LP	$23.56
328-340-019	SFR	778 COURTYARDS LP	$23.56
328-340-020	SFR	774 COURTYARDS LP	$23.56
328-340-021	SFR	766 COURTYARDS LP	$23.56
328-340-022	SFR	770 COURTYARDS LP	$23.56
328-340-023	SFR	762 COURTYARDS LP	$23.56
328-340-024	SFR	758 COURTYARDS LP	$23.56
328-340-025	SFR	754 COURTYARDS LP	$23.56
328-340-026	SFR	750 COURTYARDS LP	$23.56
328-340-027	SFR	746 COURTYARDS LP	$23.56
328-340-028	SFR	742 COURTYARDS LP	$23.56
328-340-029	SFR	738 COURTYARDS LP	$23.56
328-340-030	SFR	730 COURTYARDS LP	$23.56
328-340-031	SFR	734 COURTYARDS LP	$23.56
328-340-032	SFR	726 COURTYARDS LP	$23.56
328-340-033	SFR	722 COURTYARDS LP	$23.56
328-340-034	SFR	714 COURTYARDS LP	$23.56
328-340-035	SFR	718 COURTYARDS LP	$23.56
328-340-036	SFR	710 COURTYARDS LP	$23.56
328-340-037	SFR	706 COURTYARDS LP	$23.56
328-340-038	SFR	698 COURTYARDS LP	$23.56
328-340-039	SFR	702 COURTYARDS LP	$23.56
328-340-040	SFR	694 COURTYARDS LP	$23.56
328-340-041	SFR	690 COURTYARDS LP	$23.56
328-340-042	SFR	682 COURTYARDS LP	$23.56
328-340-043	SFR	686 COURTYARDS LP	$23.56
328-340-044	SFR	683 COURTYARDS LP	$23.56
328-340-045	SFR	687 COURTYARDS LP	$23.56
328-340-046	SFR	977 COURTYARDS LP	$23.56
328-340-047	SFR	973 COURTYARDS LP	$23.56
328-340-048	SFR	969 COURTYARDS LP	$23.56
328-340-049	SFR	957 COURTYARDS LP	$23.56
328-340-050	SFR	961 COURTYARDS LP	$23.56
328-340-051	SFR	965 COURTYARDS LP	$23.56
328-340-052	SFR	953 COURTYARDS LP	$23.56
328-340-053	SFR	949 COURTYARDS LP	$23.56
328-340-054	SFR	945 COURTYARDS LP	$23.56
328-340-055	SFR	933 COURTYARDS LP	$23.56

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Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
328-340-056	SFR	937 COURTYARDS LP	$23.56
328-340-057	SFR	941 COURTYARDS LP	$23.56
328-340-058	SFR	929 COURTYARDS LP	$23.56
328-340-059	SFR	925 COURTYARDS LP	$23.56
328-340-060	SFR	789 COURTYARDS LP	$23.56
328-340-061	SFR	785 COURTYARDS LP	$23.56
328-340-062	SFR	777 COURTYARDS LP	$23.56
328-340-063	SFR	781 COURTYARDS LP	$23.56
328-340-064	SFR	773 COURTYARDS LP	$23.56
328-340-065	SFR	769 COURTYARDS LP	$23.56
328-340-066	SFR	765 COURTYARDS LP	$23.56
328-340-067	SFR	753 COURTYARDS LP	$23.56
328-340-068	SFR	757 COURTYARDS LP	$23.56
328-340-069	SFR	761 COURTYARDS LP	$23.56
328-340-070	SFR	749 COURTYARDS LP	$23.56
328-340-071	SFR	731 COURTYARDS LP	$23.56
328-340-072	SFR	727 COURTYARDS LP	$23.56
328-340-073	SFR	723 COURTYARDS LP	$23.56
328-340-074	SFR	715 COURTYARDS LP	$23.56
328-340-075	SFR	719 COURTYARDS LP	$23.56
328-340-076	SFR	695 COURTYARDS LP	$23.56
328-340-077	SFR	691 COURTYARDS LP	$23.56
328-350-001	SFR	938 COURTYARDS LP	$23.56
328-350-002	SFR	942 COURTYARDS LP	$23.56
328-350-003	SFR	934 COURTYARDS LP	$23.56
328-350-004	SFR	930 COURTYARDS LP	$23.56
328-350-005	SFR	922 COURTYARDS LP	$23.56
328-350-006	SFR	926 COURTYARDS LP	$23.56
328-350-007	SFR	918 COURTYARDS LP	$23.56
328-350-008	SFR	914 COURTYARDS LP	$23.56
328-350-009	SFR	906 COURTYARDS LP	$23.56
328-350-010	SFR	910 COURTYARDS LP	$23.56
328-350-011	SFR	902 COURTYARDS LP	$23.56
328-350-012	SFR	898 COURTYARDS LP	$23.56
328-350-013	SFR	886 COURTYARDS LP	$23.56
328-350-014	SFR	878 COURTYARDS LP	$23.56
328-350-015	SFR	882 COURTYARDS LP	$23.56
328-350-016	SFR	874 COURTYARDS LP	$23.56
328-350-017	SFR	870 COURTYARDS LP	$23.56
328-350-018	SFR	862 COURTYARDS LP	$23.56
328-350-019	SFR	866 COURTYARDS LP	$23.56
328-350-020	SFR	858 COURTYARDS LP	$23.56
328-350-021	SFR	854 COURTYARDS LP	$23.56
328-350-022	SFR	846 COURTYARDS LP	$23.56
328-350-023	SFR	850 COURTYARDS LP	$23.56
328-350-024	SFR	842 COURTYARDS LP	$23.56
328-350-025	SFR	838 COURTYARDS LP	$23.56
328-350-026	SFR	830 COURTYARDS LP	$23.56
328-350-027	SFR	834 COURTYARDS LP	$23.56
328-350-028	SFR	826 COURTYARDS LP	$23.56
328-350-029	SFR	822 COURTYARDS LP	$23.56
328-350-030	SFR	814 COURTYARDS LP	$23.56
328-350-031	SFR	818 COURTYARDS LP	$23.56
328-350-032	SFR	810 COURTYARDS LP	$23.56
328-350-033	SFR	806 COURTYARDS LP	$23.56
328-350-034	SFR	917 COURTYARDS LP	$23.56
328-350-035	SFR	921 COURTYARDS LP	$23.56
328-350-036	SFR	913 COURTYARDS LP	$23.56
328-350-037	SFR	909 COURTYARDS LP	$23.56
328-350-038	SFR	901 COURTYARDS LP	$23.56
328-350-039	SFR	905 COURTYARDS LP	$23.56
328-350-040	SFR	897 COURTYARDS LP	$23.56
328-350-041	SFR	893 COURTYARDS LP	$23.56
328-350-042	SFR	885 COURTYARDS LP	$23.56
328-350-043	SFR	889 COURTYARDS LP	$23.56
328-350-044	SFR	881 COURTYARDS LP	$23.56
328-350-045	SFR	873 COURTYARDS LP	$23.56
328-350-046	SFR	869 COURTYARDS LP	$23.56
328-350-047	SFR	865 COURTYARDS LP	$23.56
328-350-048	SFR	829 COURTYARDS LP	$23.56
328-350-049	SFR	825 COURTYARDS LP	$23.56
328-350-050	SFR	821 COURTYARDS LP	$23.56
328-350-051	SFR	817 COURTYARDS LP	$23.56
328-350-052	SFR	809 COURTYARDS LP	$23.56
328-350-053	SFR	813 COURTYARDS LP	$23.56
328-350-054	SFR	805 COURTYARDS LP	$23.56
328-350-055	SFR	801 COURTYARDS LP	$23.56
328-350-056	SFR	793 COURTYARDS LP	$23.56
328-350-057	SFR	797 COURTYARDS LP	$23.56

Total Parcels: **2,095**

Subtotal Zone Assessment: **$56,718.02**

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CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 02
AITKEN RANCH - SORRENTO
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
009-160-001	SFR	1785 BENVENITO LN	$23.56
009-160-002	SFR	1773 BENVENITO LN	$23.56
009-160-003	SFR	1761 BENVENITO LN	$23.56
009-160-004	SFR	1749 BENVENITO LN	$23.56
009-160-005	SFR	1711 FLORA WY	$23.56
009-160-006	SFR	1699 FLORA WY	$23.56
009-160-007	SFR	1687 FLORA WY	$23.56
009-160-008	SFR	1675 FLORA WY	$23.56
009-160-009	SFR	1663 FLORA WY	$23.56
009-160-010	SFR	1651 FLORA WY	$23.56
009-160-011	SFR	1639 FLORA WY	$23.56
009-160-012	SFR	1627 FLORA WY	$23.56
009-160-013	SFR	1615 FLORA WY	$23.56
009-160-014	SFR	1603 FLORA WY	$23.56
009-160-015	SFR	1591 FLORA WY	$23.56
009-160-016	SFR	1579 FLORA WY	$23.56
009-160-017	SFR	500 SCALA PL	$23.56
009-160-018	SFR	502 SCALA PL	$23.56
009-160-019	SFR	507 SCALA PL	$23.56
009-160-020	SFR	505 SCALA PL	$23.56
009-160-021	SFR	503 SCALA PL	$23.56
009-160-022	SFR	501 SCALA PL	$23.56
009-160-023	SFR	1567 FLORA WY	$23.56
009-160-024	SFR	1555 FLORA WY	$23.56
009-160-025	SFR	1543 FLORA WY	$23.56
009-160-026	SFR	1531 FLORA WY	$23.56
009-160-027	SFR	1540 FLORA WY	$23.56
009-160-028	SFR	1552 FLORA WY	$23.56
009-160-029	SFR	1564 FLORA WY	$23.56
009-160-030	SFR	1576 FLORA WY	$23.56
009-160-031	SFR	1588 FLORA WY	$23.56
009-160-032	SFR	1600 FLORA WY	$23.56
009-160-033	SFR	1612 FLORA WY	$23.56
009-160-034	SFR	1624 FLORA WY	$23.56
009-160-035	SFR	1636 FLORA WY	$23.56
009-160-036	SFR	1648 FLORA WY	$23.56
009-160-037	SFR	1660 FLORA WY	$23.56
009-160-038	SFR	1672 FLORA WY	$23.56
009-160-039	SFR	1684 FLORA WY	$23.56
009-160-040	SFR	1696 FLORA WY	$23.56
009-160-041	SFR	1708 FLORA WY	$23.56
009-160-042	SFR	1720 FLORA WY	$23.56
009-160-043	SFR	1701 BENVENITO LN	$23.56
009-160-044	SFR	1689 BENVENITO LN	$23.56
009-160-045	SFR	1677 BENVENITO LN	$23.56
009-160-046	SFR	1665 BENVENITO LN	$23.56
009-160-047	SFR	1653 BENVENITO LN	$23.56
009-160-048	SFR	1641 BENVENITO LN	$23.56
009-160-049	SFR	1629 BENVENITO LN	$23.56
009-160-050	SFR	1617 BENVENITO LN	$23.56
009-160-051	SFR	1605 BENVENITO LN	$23.56
009-160-052	SFR	1593 BENVENITO LN	$23.56
009-160-053	SFR	1581 BENVENITO LN	$23.56
009-160-054	SFR	1590 BENVENITO LN	$23.56
009-160-055	SFR	201 NAPOLI CT	$23.56
009-160-056	SFR	1662 BENVENITO LN	$23.56
009-160-057	SFR	1674 BENVENITO LN	$23.56
009-160-058	SFR	1686 BENVENITO LN	$23.56
009-160-059	SFR	103 ROSA PL	$23.56
009-160-060	SFR	105 ROSA PL	$23.56
009-160-061	SFR	102 ROSA PL	$23.56
009-160-062	SFR	100 ROSA PL	$23.56
009-160-063	SFR	1734 BENVENITO LN	$23.56
009-160-064	SFR	1746 BENVENITO LN	$23.56
009-160-065	SFR	1758 BENVENITO LN	$23.56
009-160-066	SFR	1770 BENVENITO LN	$23.56
009-160-067	SFR	1782 BENVENITO LN	$23.56
009-170-001	SFR	1519 FLORA WY	$23.56
009-170-002	SFR	1507 FLORA WY	$23.56
009-170-003	SFR	1495 FLORA WY	$23.56
009-170-004	SFR	1483 FLORA WY	$23.56
009-170-005	SFR	401 FLORA CT	$23.56
009-170-006	SFR	403 FLORA CT	$23.56
009-170-007	SFR	405 FLORA CT	$23.56
009-170-008	SFR	407 FLORA CT	$23.56
009-170-009	SFR	409 FLORA CT	$23.56
009-170-010	SFR	411 FLORA CT	$23.56
009-170-011	SFR	408 FLORA CT	$23.56
009-170-012	SFR	406 FLORA CT	$23.56
009-170-013	SFR	404 FLORA CT	$23.56
009-170-014	SFR	402 FLORA CT	$23.56
009-170-015	SFR	400 FLORA CT	$23.56
009-170-016	SFR	1516 FLORA WY	$23.56
009-170-017	SFR	1528 FLORA WY	$23.56
009-170-018	SFR	1569 BENVENITO LN	$23.56
009-170-019	SFR	1557 BENVENITO LN	$23.56
009-170-020	SFR	301 BENVENITO PL	$23.56
009-170-021	SFR	303 BENVENITO PL	$23.56
009-170-022	SFR	305 BENVENITO PL	$23.56
009-170-023	SFR	307 BENVENITO PL	$23.56
009-170-024	SFR	300 BENVENITO PL	$23.56
009-170-025	SFR	1542 BENVENITO LN	$23.56
009-170-026	SFR	1554 BENVENITO LN	$23.56
009-170-027	SFR	1566 BENVENITO LN	$23.56
009-170-028	SFR	1578 BENVENITO LN	$23.56
009-170-029	SFR	203 NAPOLI CT	$23.56
009-170-030	SFR	205 NAPOLI CT	$23.56
009-170-031	SFR	207 NAPOLI CT	$23.56
009-170-032	SFR	209 NAPOLI CT	$23.56
009-170-033	SFR	208 NAPOLI CT	$23.56
009-170-034	SFR	206 NAPOLI CT	$23.56
009-170-035	SFR	204 NAPOLI CT	$23.56
009-260-001	SFR	1957 LUCCA LN	$23.56
009-260-002	SFR	1945 LUCCA LN	$23.56
009-260-003	SFR	1933 LUCCA LN	$23.56
009-260-004	SFR	1921 LUCCA LN	$23.56
009-260-005	SFR	1909 LUCCA LN	$23.56
009-260-006	SFR	1897 LUCCA LN	$23.56
009-260-007	SFR	1885 LUCCA LN	$23.56
009-260-008	SFR	1873 LUCCA LN	$23.56
009-260-009	SFR	1874 SOLARA WY	$23.56
009-260-010	SFR	1886 SOLARA WY	$23.56

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 02
AITKEN RANCH - SORRENTO
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
009-260-011	SFR	1898 SOLARA WY	$23.56
009-260-012	SFR	1910 SOLARA WY	$23.56
009-260-013	SFR	104 AMALFI CT	$23.56
009-260-014	SFR	102 AMALFI CT	$23.56
009-260-015	SFR	100 AMALFI CT	$23.56
009-260-016	SFR	201 SOLARA PL	$23.56
009-260-017	SFR	203 SOLARA PL	$23.56
009-260-018	SFR	205 SOLARA PL	$23.56
009-260-019	SFR	207 SOLARA PL	$23.56
009-260-020	SFR	206 SOLARA PL	$23.56
009-260-021	SFR	204 SOLARA PL	$23.56
009-260-022	SFR	202 SOLARA PL	$23.56
009-260-023	SFR	200 SOLARA PL	$23.56
009-260-024	SFR	1849 LUCCA LN	$23.56
009-260-025	SFR	1837 LUCCA LN	$23.56
009-260-026	SFR	1825 LUCCA LN	$23.56
009-260-027	SFR	301 AMALFI PL	$23.56
009-260-028	SFR	302 AMALFI PL	$23.56
009-260-029	SFR	300 AMALFI PL	$23.56
009-260-030	SFR	1876 LUCCA LN	$23.56
009-260-031	SFR	1888 LUCCA LN	$23.56
009-260-032	SFR	1900 LUCCA LN	$23.56
009-260-033	SFR	403 POLERMO PL	$23.56
009-260-034	SFR	405 POLERMO PL	$23.56
009-260-035	SFR	407 POLERMO PL	$23.56
009-260-036	SFR	410 POLERMO PL	$23.56
009-260-037	SFR	408 POLERMO PL	$23.56
009-260-038	SFR	406 POLERMO PL	$23.56
009-260-039	SFR	404 POLERMO PL	$23.56
009-260-040	SFR	402 POLERMO PL	$23.56
009-260-041	SFR	400 POLERMO PL	$23.56
009-270-001	SFR	800 MARINA GRANDE WY	$23.56
009-270-002	SFR	806 MARINA GRANDE WY	$23.56
009-270-003	SFR	812 MARINA GRANDE WY	$23.56
009-270-004	SFR	818 MARINA GRANDE WY	$23.56
009-270-005	SFR	824 MARINA GRANDE WY	$23.56
009-270-006	SFR	830 MARINA GRANDE WY	$23.56
009-270-007	SFR	836 MARINA GRANDE WY	$23.56
009-270-008	SFR	842 MARINA GRANDE WY	$23.56
009-270-009	SFR	848 MARINA GRANDE WY	$23.56
009-270-010	SFR	854 MARINA GRANDE WY	$23.56
009-270-011	SFR	860 MARINA GRANDE WY	$23.56
009-270-012	SFR	866 MARINA GRANDE WY	$23.56
009-270-013	SFR	872 MARINA GRANDE WY	$23.56
009-270-014	SFR	878 MARINA GRANDE WY	$23.56
009-270-015	SFR	884 MARINA GRANDE WY	$23.56
009-270-016	SFR	2017 LUCCA LN	$23.56
009-270-017	SFR	2005 LUCCA LN	$23.56
009-270-018	SFR	1993 LUCCA LN	$23.56
009-270-019	SFR	1981 LUCCA LN	$23.56
009-270-020	SFR	1969 LUCCA LN	$23.56
009-270-021	SFR	501 ALESSANDRIA PL	$23.56
009-270-022	SFR	503 ALESSANDRIA PL	$23.56
009-270-023	SFR	505 ALESSANDRIA PL	$23.56
009-270-024	SFR	507 ALESSANDRIA PL	$23.56
009-270-025	SFR	509 ALESSANDRIA PL	$23.56
009-270-026	SFR	511 ALESSANDRIA PL	$23.56
009-270-027	SFR	513 ALESSANDRIA PL	$23.56
009-270-028	SFR	516 ALESSANDRIA PL	$23.56
009-270-029	SFR	514 ALESSANDRIA PL	$23.56
009-270-030	SFR	512 ALESSANDRIA PL	$23.56
009-270-031	SFR	510 ALESSANDRIA PL	$23.56
009-270-032	SFR	508 ALESSANDRIA PL	$23.56
009-270-033	SFR	506 ALESSANDRIA PL	$23.56
009-270-034	SFR	504 ALESSANDRIA PL	$23.56
009-270-035	SFR	1988 LUCCA LN	$23.56
009-270-036	SFR	2000 LUCCA LN	$23.56
009-270-037	SFR	2012 LUCCA LN	$23.56
009-270-038	SFR	851 MARINA GRANDE WY	$23.56
009-270-039	SFR	845 MARINA GRANDE WY	$23.56
009-270-040	SFR	839 MARINA GRANDE WY	$23.56
009-270-041	SFR	833 MARINA GRANDE WY	$23.56
009-270-042	SFR	827 MARINA GRANDE WY	$23.56
009-270-043	SFR	821 MARINA GRANDE WY	$23.56
009-270-044	SFR	815 MARINA GRANDE WY	$23.56
009-270-045	SFR	809 MARINA GRANDE WY	$23.56
009-270-046	SFR	803 MARINA GRANDE WY	$23.56
009-280-001	SFR	1189 PORTELLO WY	$23.56
009-280-002	SFR	1205 PORTELLO WY	$23.56
009-280-003	SFR	1221 PORTELLO WY	$23.56
009-280-004	SFR	1237 PORTELLO WY	$23.56
009-280-005	SFR	1253 PORTELLO WY	$23.56
009-280-006	SFR	1269 PORTELLO WY	$23.56
009-280-007	SFR	1285 PORTELLO WY	$23.56
009-280-008	SFR	1301 PORTELLO WY	$23.56
009-280-009	SFR	1317 PORTELLO WY	$23.56
009-280-010	SFR	1333 PORTELLO WY	$23.56
009-280-011	SFR	1349 PORTELLO WY	$23.56
009-280-012	SFR	1365 PORTELLO WY	$23.56
009-280-013	SFR	1381 PORTELLO WY	$23.56
009-280-014	SFR	1802 ROSELLA WY	$23.56
009-280-015	SFR	1814 ROSELLA WY	$23.56
009-280-016	SFR	1826 ROSELLA WY	$23.56
009-280-017	SFR	1838 ROSELLA WY	$23.56
009-280-018	SFR	1850 ROSELLA WY	$23.56
009-280-019	SFR	100 ROSELLA PL	$23.56
009-280-020	SFR	106 ROSELLA PL	$23.56
009-280-021	SFR	815 ENTRATA WY	$23.56
009-280-022	SFR	827 ENTRATA WY	$23.56
009-280-023	SFR	839 ENTRATA WY	$23.56
009-280-024	SFR	851 ENTRATA WY	$23.56
009-280-025	SFR	863 ENTRATA WY	$23.56
009-280-026	SFR	1627 TORINO LP	$23.56
009-280-027	SFR	1615 TORINO LP	$23.56
009-280-028	SFR	1603 TORINO LP	$23.56
009-280-029	SFR	880 ENTRATA WY	$23.56
009-280-030	SFR	868 ENTRATA WY	$23.56
009-280-031	SFR	856 ENTRATA WY	$23.56
009-280-032	SFR	844 ENTRATA WY	$23.56
009-280-033	SFR	832 ENTRATA WY	$23.56
009-280-034	SFR	820 ENTRATA WY	$23.56
009-280-035	SFR	808 ENTRATA WY	$23.56

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 02
AITKEN RANCH - SORRENTO
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
009-280-036	SFR	1308 PORTELLO WY	$23.56
009-280-037	SFR	1292 PORTELLO WY	$23.56
009-280-038	SFR	1276 PORTELLO WY	$23.56
009-280-039	SFR	1260 PORTELLO WY	$23.56
009-280-040	SFR	1244 PORTELLO WY	$23.56
009-280-041	SFR	1228 PORTELLO WY	$23.56
009-280-042	SFR	1212 PORTELLO WY	$23.56
009-290-001	SFR	121 MONACO CT	$23.56
009-290-002	SFR	119 MONACO CT	$23.56
009-290-003	SFR	117 MONACO CT	$23.56
009-290-004	SFR	115 MONACO CT	$23.56
009-290-005	SFR	113 MONACO CT	$23.56
009-290-006	SFR	111 MONACO CT	$23.56
009-290-007	SFR	109 MONACO CT	$23.56
009-290-008	SFR	107 MONACO CT	$23.56
009-290-009	SFR	105 MONACO CT	$23.56
009-290-010	SFR	103 MONACO CT	$23.56
009-290-011	SFR	101 MONACO CT	$23.56
009-290-012	SFR	1892 TORINO WY	$23.56
009-290-013	SFR	1904 TORINO WY	$23.56
009-290-014	SFR	1916 TORINO WY	$23.56
009-290-015	SFR	1928 TORINO WY	$23.56
009-290-016	SFR	1940 TORINO WY	$23.56
009-290-017	SFR	1952 TORINO WY	$23.56
009-290-018	SFR	758 VERONA CI	$23.56
009-290-019	SFR	770 VERONA CI	$23.56
009-290-020	SFR	2003 TORINO WY	$23.56
009-290-021	SFR	1991 TORINO WY	$23.56
009-290-022	SFR	1979 TORINO WY	$23.56
009-290-023	SFR	1967 TORINO WY	$23.56
009-290-024	SFR	1955 TORINO WY	$23.56
009-290-025	SFR	1943 TORINO WY	$23.56
009-290-026	SFR	200 LIVORNO PL	$23.56
009-290-027	SFR	202 LIVORNO PL	$23.56
009-290-028	SFR	204 LIVORNO PL	$23.56
009-290-029	SFR	302 POTENZA PL	$23.56
009-290-030	SFR	304 POTENZA PL	$23.56
009-290-031	SFR	306 POTENZA PL	$23.56
009-290-032	SFR	308 POTENZA PL	$23.56
009-290-033	SFR	307 POTENZA PL	$23.56
009-290-034	SFR	305 POTENZA PL	$23.56
009-290-035	SFR	303 POTENZA PL	$23.56
009-290-036	SFR	301 POTENZA PL	$23.56
009-290-037	SFR	212 LIVORNO PL	$23.56
009-290-038	SFR	214 LIVORNO PL	$23.56
009-290-039	SFR	217 LIVORNO PL	$23.56
009-290-040	SFR	215 LIVORNO PL	$23.56
009-290-041	SFR	213 LIVORNO PL	$23.56
009-290-042	SFR	211 LIVORNO PL	$23.56
009-290-043	SFR	209 LIVORNO PL	$23.56
009-290-044	SFR	207 LIVORNO PL	$23.56
009-290-045	SFR	205 LIVORNO PL	$23.56
009-290-046	SFR	203 LIVORNO PL	$23.56
009-290-047	SFR	201 LIVORNO PL	$23.56
009-290-048	SFR	100 MONACO CT	$23.56
009-290-049	SFR	102 MONACO CT	$23.56
009-290-050	SFR	104 MONACO CT	$23.56
009-290-051	SFR	106 MONACO CT	$23.56
009-290-052	SFR	108 MONACO CT	$23.56
009-290-053	SFR	110 MONACO CT	$23.56
009-290-054	SFR	112 MONACO CT	$23.56
009-290-055	SFR	114 MONACO CT	$23.56
009-290-056	SFR	116 MONACO CT	$23.56
009-290-057	SFR	118 MONACO CT	$23.56
009-300-001	SFR	200 CAPRI PL	$23.56
009-300-002	SFR	206 CAPRI PL	$23.56
009-300-003	SFR	212 CAPRI PL	$23.56
009-300-004	SFR	218 CAPRI PL	$23.56
009-300-005	SFR	224 CAPRI PL	$23.56
009-300-006	SFR	219 CAPRI PL	$23.56
009-300-007	SFR	213 CAPRI PL	$23.56
009-300-008	SFR	207 CAPRI PL	$23.56
009-300-009	SFR	201 CAPRI PL	$23.56
009-300-010	SFR	300 TASSO PL	$23.56
009-300-011	SFR	306 TASSO PL	$23.56
009-300-012	SFR	312 TASSO PL	$23.56
009-300-013	SFR	318 TASSO PL	$23.56
009-300-014	SFR	319 TASSO PL	$23.56
009-300-015	SFR	313 TASSO PL	$23.56
009-300-016	SFR	307 TASSO PL	$23.56
009-300-017	SFR	301 TASSO PL	$23.56
009-300-018	SFR	112 ROSELLA PL	$23.56
009-300-019	SFR	118 ROSELLA PL	$23.56
009-300-020	SFR	124 ROSELLA PL	$23.56
009-300-021	SFR	130 ROSELLA PL	$23.56
009-300-022	SFR	136 ROSELLA PL	$23.56
009-300-023	SFR	139 ROSELLA PL	$23.56
009-300-024	SFR	133 ROSELLA PL	$23.56
009-300-025	SFR	127 ROSELLA PL	$23.56
009-300-026	SFR	121 ROSELLA PL	$23.56
009-300-027	SFR	115 ROSELLA PL	$23.56
009-300-028	SFR	109 ROSELLA PL	$23.56
009-300-029	SFR	1687 TORINO LP	$23.56
009-300-030	SFR	1675 TORINO LP	$23.56
009-300-031	SFR	101 CAPRI CT	$23.56
009-300-032	SFR	107 CAPRI CT	$23.56
009-300-033	SFR	113 CAPRI CT	$23.56
009-300-034	SFR	116 CAPRI CT	$23.56
009-300-035	SFR	110 CAPRI CT	$23.56
009-300-036	SFR	104 CAPRI CT	$23.56
009-300-037	SFR	1639 TORINO LP	$23.56
009-310-001	SFR	902 PESARO PL	$23.56
009-310-002	SFR	904 PESARO PL	$23.56
009-310-003	SFR	906 PESARO PL	$23.56
009-310-004	SFR	908 PESARO PL	$23.56
009-310-005	SFR	910 PESARO PL	$23.56
009-310-006	SFR	912 PESARO PL	$23.56
009-310-007	SFR	914 PESARO PL	$23.56
009-310-008	SFR	916 PESARO PL	$23.56
009-310-009	SFR	918 PESARO PL	$23.56
009-310-010	SFR	911 PESARO PL	$23.56
009-310-011	SFR	909 PESARO PL	$23.56

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 02
AITKEN RANCH - SORRENTO
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
009-310-012	SFR	907 PESARO PL	$23.56
009-310-013	SFR	905 PESARO PL	$23.56
009-310-014	SFR	903 PESARO PL	$23.56
009-310-015	SFR	901 PESARO PL	$23.56
009-310-016	SFR	746 VERONA CI	$23.56
009-310-017	SFR	734 VERONA CI	$23.56
009-310-018	SFR	722 VERONA CI	$23.56
009-310-019	SFR	710 VERONA CI	$23.56
009-310-020	SFR	698 VERONA CI	$23.56
009-310-021	SFR	686 VERONA CI	$23.56
009-310-022	SFR	674 VERONA CI	$23.56
009-310-023	SFR	662 VERONA CI	$23.56
009-310-024	SFR	650 VERONA CI	$23.56
009-310-025	SFR	638 VERONA CI	$23.56
009-310-026	SFR	626 VERONA CI	$23.56
009-310-027	SFR	614 VERONA CI	$23.56
009-310-028	SFR	602 VERONA CI	$23.56
009-310-029	SFR	590 VERONA CI	$23.56
009-310-030	SFR	578 VERONA CI	$23.56
009-310-031	SFR	566 VERONA CI	$23.56
009-310-032	SFR	554 VERONA CI	$23.56
009-310-033	SFR	557 VERONA CI	$23.56
009-310-034	SFR	569 VERONA CI	$23.56
009-310-035	SFR	581 VERONA CI	$23.56
009-310-036	SFR	641 VERONA CI	$23.56
009-310-037	SFR	653 VERONA CI	$23.56
009-310-038	SFR	665 VERONA CI	$23.56
009-310-039	SFR	677 VERONA CI	$23.56
009-310-040	SFR	689 VERONA CI	$23.56
009-310-041	SFR	701 VERONA CI	$23.56
009-320-001	SFR	1891 TORINO LP	$23.56
009-320-002	SFR	1879 TORINO LP	$23.56
009-320-003	SFR	1867 TORINO LP	$23.56
009-320-004	SFR	1855 TORINO LP	$23.56
009-320-005	SFR	1843 TORINO LP	$23.56
009-320-006	SFR	1831 TORINO LP	$23.56
009-320-007	SFR	1819 TORINO LP	$23.56
009-320-008	SFR	1807 TORINO LP	$23.56
009-320-009	SFR	1795 TORINO LP	$23.56
009-320-010	SFR	1783 TORINO LP	$23.56
009-320-011	SFR	1771 TORINO LP	$23.56
009-320-012	SFR	1754 TORINO LP	$23.56
009-320-013	SFR	1766 TORINO LP	$23.56
009-320-014	SFR	1778 TORINO LP	$23.56
009-320-015	SFR	1790 TORINO LP	$23.56
009-320-016	SFR	1802 TORINO LP	$23.56
009-320-017	SFR	1814 TORINO LP	$23.56
009-320-018	SFR	1826 TORINO LP	$23.56
009-320-019	SFR	1761 VENETO WY	$23.56
009-320-020	SFR	1749 VENETO WY	$23.56
009-320-021	SFR	1737 VENETO WY	$23.56
009-320-022	SFR	1725 VENETO WY	$23.56
009-320-023	SFR	1713 VENETO WY	$23.56
009-320-024	SFR	1701 VENETO WY	$23.56
009-320-025	SFR	1698 VENETO WY	$23.56
009-320-026	SFR	1710 VENETO WY	$23.56
009-320-027	SFR	1722 VENETO WY	$23.56
009-320-028	SFR	1734 VENETO WY	$23.56
009-320-029	SFR	1746 VENETO WY	$23.56
009-320-030	SFR	1758 VENETO WY	$23.56
009-320-031	SFR	1770 VENETO WY	$23.56
009-320-032	SFR	1782 VENETO WY	$23.56
009-320-033	SFR	1794 VENETO WY	$23.56
009-320-034	SFR	1806 VENETO WY	$23.56
009-320-035	SFR	1818 VENETO WY	$23.56
009-320-036	SFR	1830 VENETO WY	$23.56
009-320-037	SFR	1410 PORTELLO WY	$23.56
009-320-038	SFR	1426 PORTELLO WY	$23.56
009-320-039	SFR	1442 PORTELLO WY	$23.56
009-320-040	SFR	1458 PORTELLO WY	$23.56
009-320-041	SFR	1474 PORTELLO WY	$23.56
009-320-042	SFR	1490 PORTELLO WY	$23.56
009-320-043	SFR	1493 PORTELLO WY	$23.56
009-320-044	SFR	1477 PORTELLO WY	$23.56
009-320-045	SFR	1461 PORTELLO WY	$23.56
009-320-046	SFR	1445 PORTELLO WY	$23.56
009-320-047	SFR	1429 PORTELLO WY	$23.56
009-320-048	SFR	1413 PORTELLO WY	$23.56
009-330-001	SFR	1735 TORINO LP	$23.56
009-330-002	SFR	1747 TORINO LP	$23.56
009-330-003	SFR	1759 TORINO LP	$23.56
009-330-004	SFR	1742 TORINO LP	$23.56
009-330-005	SFR	1730 TORINO LP	$23.56
009-330-006	SFR	1718 TORINO LP	$23.56
009-330-007	SFR	1706 TORINO LP	$23.56
009-330-008	SFR	1694 TORINO LP	$23.56
009-330-009	SFR	1605 VENETO WY	$23.56
009-330-010	SFR	1617 VENETO WY	$23.56
009-330-011	SFR	1629 VENETO WY	$23.56
009-330-012	SFR	1641 VENETO WY	$23.56
009-330-013	SFR	1653 VENETO WY	$23.56
009-330-014	SFR	1665 VENETO WY	$23.56
009-330-015	SFR	1677 VENETO WY	$23.56
009-330-016	SFR	1689 VENETO WY	$23.56
009-330-017	SFR	1686 VENETO WY	$23.56
009-330-018	SFR	1674 VENETO WY	$23.56
009-330-019	SFR	1662 VENETO WY	$23.56
009-330-020	SFR	1650 VENETO WY	$23.56
009-340-001	SFR	1699 TORINO LP	$23.56
009-340-002	SFR	1711 TORINO LP	$23.56
009-340-003	SFR	1723 TORINO LP	$23.56
009-340-004	SFR	1682 TORINO LP	$23.56
009-340-005	SFR	1670 TORINO LP	$23.56
009-340-006	SFR	1658 TORINO LP	$23.56
009-340-007	SFR	1646 TORINO LP	$23.56
009-340-008	SFR	1545 VENETO WY	$23.56
009-340-009	SFR	1557 VENETO WY	$23.56
009-340-010	SFR	1569 VENETO WY	$23.56
009-340-011	SFR	1581 VENETO WY	$23.56
009-340-012	SFR	1593 VENETO WY	$23.56
009-340-013	SFR	1566 VENETO WY	$23.56
009-340-014	SFR	1554 VENETO WY	$23.56

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 02
AITKEN RANCH - SORRENTO
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
009-340-015	SFR	1542 VENETO WY	$23.56
009-340-016	SFR	1530 VENETO WY	$23.56
009-340-017	SFR	502 VENETO PL	$23.56
009-340-018	SFR	504 VENETO PL	$23.56
009-340-019	SFR	506 VENETO PL	$23.56
009-340-020	SFR	505 VENETO PL	$23.56
009-340-021	SFR	503 VENETO PL	$23.56
009-340-022	SFR	501 VENETO PL	$23.56
009-340-023	SFR	367 PINO WY	$23.56
009-340-024	SFR	355 PINO WY	$23.56
009-350-001	SFR	1810 SALERNO PL	$23.56
009-350-002	SFR	1814 SALERNO PL	$23.56
009-350-003	SFR	1818 SALERNO PL	$23.56
009-350-004	SFR	1830 SALERNO PL	$23.56
009-350-005	SFR	1834 SALERNO PL	$23.56
009-350-006	SFR	1838 SALERNO PL	$23.56
009-350-007	SFR	1842 SALERNO PL	$23.56
009-350-008	SFR	1846 SALERNO PL	$23.56
009-350-009	SFR	1850 SALERNO PL	$23.56
009-350-010	SFR	1854 SALERNO PL	$23.56
009-350-011	SFR	1858 SALERNO PL	$23.56
009-350-012	SFR	1862 SALERNO PL	$23.56
009-350-013	SFR	1866 SALERNO PL	$23.56
009-350-014	SFR	1870 SALERNO PL	$23.56
009-350-015	SFR	1874 SALERNO PL	$23.56
009-350-016	SFR	1878 SALERNO PL	$23.56
009-350-017	SFR	1882 SALERNO PL	$23.56
009-350-018	SFR	1886 SALERNO PL	$23.56
009-350-019	SFR	1890 SALERNO PL	$23.56
009-350-020	SFR	1894 SALERNO PL	$23.56
009-350-021	SFR	1891 SALERNO PL	$23.56
009-350-022	SFR	1887 SALERNO PL	$23.56
009-350-023	SFR	1883 SALERNO PL	$23.56
009-350-024	SFR	1879 SALERNO PL	$23.56
009-350-025	SFR	1875 SALERNO PL	$23.56
009-350-026	SFR	1871 SALERNO PL	$23.56
009-350-027	SFR	1867 SALERNO PL	$23.56
009-350-028	SFR	1863 SALERNO PL	$23.56
009-350-029	SFR	1859 SALERNO PL	$23.56
009-350-030	SFR	1855 SALERNO PL	$23.56
009-350-031	SFR	1851 SALERNO PL	$23.56
009-350-032	SFR	1847 SALERNO PL	$23.56
009-350-033	SFR	1843 SALERNO PL	$23.56
009-350-034	SFR	1839 SALERNO PL	$23.56
009-350-035	SFR	1835 SALERNO PL	$23.56
009-350-036	SFR	1831 SALERNO PL	$23.56
009-350-037	SFR	1827 SALERNO PL	$23.56
009-350-038	SFR	1823 SALERNO PL	$23.56
009-350-039	SFR	1819 SALERNO PL	$23.56
		Total Parcels:	**497**
		Subtotal Zone Assessment:	**$11,709.32**

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 03
CRESLEIGH GROVE
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
025-070-001	VSFR	786 HAVENWOOD DR	$23.58
025-070-002	VSFR	790 HAVENWOOD DR	$23.58
025-070-003	SFR	794 HAVENWOOD DR	$23.58
025-070-004	SFR	798 HAVENWOOD DR	$23.58
025-070-005	SFR	802 HAVENWOOD DR	$23.58
025-070-006	SFR	806 HAVENWOOD DR	$23.58
025-070-007	SFR	810 HAVENWOOD DR	$23.58
025-070-008	SFR	814 HAVENWOOD DR	$23.58
025-070-009	SFR	845 CROSS CREEK LN	$23.58
025-070-010	SFR	841 CROSS CREEK LN	$23.58
025-070-011	SFR	837 CROSS CREEK LN	$23.58
025-070-012	SFR	833 CROSS CREEK LN	$23.58
025-070-013	VSFR	829 CROSS CREEK LN	$23.58
025-070-014	VSFR	825 CROSS CREEK LN	$23.58
025-070-015	VSFR	821 CROSS CREEK LN	$23.58
025-070-016	VSFR	809 CROSS CREEK LN	$23.58
025-070-017	SFR	805 CROSS CREEK LN	$23.58
025-070-018	SFR	801 CROSS CREEK LN	$23.58
025-070-019	SFR	797 CROSS CREEK LN	$23.58
025-070-020	SFR	793 CROSS CREEK LN	$23.58
025-070-021	SFR	789 CROSS CREEK LN	$23.58
025-070-022	SFR	785 CROSS CREEK LN	$23.58
025-070-023	VSFR	206 VELVET BLOOM CT	$23.58
025-070-024	VSFR	204 VELVET BLOOM CT	$23.58
025-070-025	VSFR	787 HAVENWOOD DR	$23.58
025-070-026	VSFR	791 HAVENWOOD DR	$23.58
025-070-027	SFR	795 HAVENWOOD DR	$23.58
025-070-028	SFR	799 HAVENWOOD DR	$23.58
025-070-029	SFR	303 SCARLET OAK CT	$23.58
025-070-030	SFR	305 SCARLET OAK CT	$23.58
025-070-033	SFR	300 SCARLET OAK CT	$23.58
025-070-039	SFR	808 CROSS CREEK LN	$23.58
025-070-040	SFR	804 CROSS CREEK LN	$23.58
025-070-041	SFR	800 CROSS CREEK LN	$23.58
025-070-042	SFR	796 CROSS CREEK LN	$23.58
025-070-043	SFR	792 CROSS CREEK LN	$23.58
025-070-044	SFR	788 CROSS CREEK LN	$23.58
025-070-045	VSFR	784 CROSS CREEK LN	$23.58
025-070-048	SFR	304 SCARLET OAK CT	$23.58
025-070-049	SFR	302 SCARLET OAK CT	$23.58
025-070-050	VSFR	816 CROSS CREEK LN	$23.58
025-070-051	SFR	812 CROSS CREEK LN	$23.58
025-070-052	SFR	832 CROSS CREEK LN	$23.58
025-070-053	SFR	828 CROSS CREEK LN	$23.58
025-070-054	SFR	824 CROSS CREEK LN	$23.58
025-080-001	SFR	750 HAVENWOOD DR	$23.58
025-080-002	SFR	754 HAVENWOOD DR	$23.58
025-080-003	SFR	758 HAVENWOOD DR	$23.58
025-080-004	VSFR	762 HAVENWOOD DR	$23.58
025-080-005	VSFR	770 HAVENWOOD DR	$23.58
025-080-006	VSFR	774 HAVENWOOD DR	$23.58
025-080-007	VSFR	778 HAVENWOOD DR	$23.58
025-080-008	VSFR	782 HAVENWOOD DR	$23.58
025-080-009	VSFR	100 BARLEY CT	$23.58
025-080-010	VSFR	102 BARLEY CT	$23.58
025-080-011	VSFR	105 BARLEY CT	$23.58
025-080-012	VSFR	103 BARLEY CT	$23.58
025-080-013	VSFR	101 BARLEY CT	$23.58
025-080-018	VSFR	521 HOLLYWOOD WY	$23.58
025-080-019	VSFR	517 HOLLYWOOD WY	$23.58
025-080-020	VSFR	513 HOLLYWOOD WY	$23.58
025-080-021	VSFR	509 HOLLYWOOD WY	$23.58
025-080-022	VSFR	505 HOLLYWOOD WY	$23.58
025-080-023	VSFR	501 HOLLYWOOD WY	$23.58
025-080-024	VSFR	755 HAVENWOOD DR	$23.58
025-080-025	VSFR	759 HAVENWOOD DR	$23.58
025-080-026	VSFR	763 HAVENWOOD DR	$23.58
025-080-027	VSFR	767 HAVENWOOD DR	$23.58
025-080-028	VSFR	771 HAVENWOOD DR	$23.58
025-080-029	VSFR	201 VELVET BLOOM CT	$23.58
025-080-030	VSFR	203 VELVET BLOOM CT	$23.58
025-080-031	VSFR	205 VELVET BLOOM CT	$23.58
025-080-032	VSFR	780 CROSS CREEK LN	$23.58
025-080-033	VSFR	776 CROSS CREEK LN	$23.58
025-080-034	VSFR	772 CROSS CREEK LN	$23.58
025-080-035	VSFR	768 CROSS CREEK LN	$23.58
025-080-036	VSFR	764 CROSS CREEK LN	$23.58
025-080-037	VSFR	760 CROSS CREEK LN	$23.58
025-080-038	VSFR	756 CROSS CREEK LN	$23.58
025-080-040	VSFR	757 CROSS CREEK LN	$23.58
025-080-041	VSFR	522 HOLLYWOOD WY	$23.58
025-080-042	VSFR	526 HOLLYWOOD WY	$23.58
025-080-043	VSFR	761 CROSS CREEK LN	$23.58

Total Parcels: **83**

Subtotal Zone Assessment: **$1,957.14**

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 05
LINCOLN HIGHLANDS
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
025-040-001	SFR	300 PALO VERDE WY	$139.14
025-040-002	SFR	308 PALO VERDE WY	$139.14
025-040-003	SFR	316 PALO VERDE WY	$139.14
025-040-004	SFR	324 PALO VERDE WY	$139.14
025-040-005	SFR	332 PALO VERDE WY	$139.14
025-040-006	SFR	340 PALO VERDE WY	$139.14
025-040-007	SFR	348 PALO VERDE WY	$139.14
025-040-008	SFR	356 PALO VERDE WY	$139.14
025-040-009	SFR	364 PALO VERDE WY	$139.14
025-040-010	SFR	372 PALO VERDE WY	$139.14
025-040-011	SFR	380 PALO VERDE WY	$139.14
025-040-012	SFR	388 PALO VERDE WY	$139.14
025-040-013	SFR	404 PALO VERDE WY	$139.14
025-040-014	SFR	412 PALO VERDE WY	$139.14
025-040-015	SFR	420 PALO VERDE WY	$139.14
025-040-016	SFR	421 PALO VERDE WY	$139.14
025-040-017	SFR	413 PALO VERDE WY	$139.14
025-040-018	SFR	405 PALO VERDE WY	$139.14
025-040-019	SFR	397 PALO VERDE WY	$139.14
025-040-020	SFR	389 PALO VERDE WY	$139.14
025-040-021	SFR	381 PALO VERDE WY	$139.14
025-040-022	SFR	373 PALO VERDE WY	$139.14
025-040-023	SFR	365 PALO VERDE WY	$139.14
025-040-024	SFR	357 PALO VERDE WY	$139.14
025-040-025	SFR	1299 CIMMERON WY	$139.14
025-040-026	SFR	1297 CIMMERON WY	$139.14
025-040-027	SFR	1296 CIMMERON WY	$139.14
025-040-028	SFR	1298 CIMMERON WY	$139.14
025-040-029	SFR	317 PALO VERDE WY	$139.14
025-040-030	SFR	309 PALO VERDE WY	$139.14
025-040-031	SFR	301 PALO VERDE WY	$139.14
025-050-001	SFR	428 PALO VERDE WY	$139.14
025-050-002	SFR	436 PALO VERDE WY	$139.14
025-050-003	SFR	452 PALO VERDE WY	$139.14
025-050-004	SFR	460 PALO VERDE WY	$139.14
025-050-005	SFR	468 PALO VERDE WY	$139.14
025-050-006	SFR	476 PALO VERDE WY	$139.14
025-050-007	SFR	484 PALO VERDE WY	$139.14
025-050-008	SFR	492 PALO VERDE WY	$139.14
025-050-009	SFR	500 PALO VERDE WY	$139.14
025-050-010	SFR	516 PALO VERDE WY	$139.14
025-050-011	SFR	524 PALO VERDE WY	$139.14
025-050-012	SFR	532 PALO VERDE WY	$139.14
025-050-013	SFR	600 BLUE ASH CT	$139.14
025-050-014	SFR	610 BLUE ASH CT	$139.14
025-050-015	SFR	620 BLUE ASH CT	$139.14
025-050-016	SFR	730 WEEPING WILLOW WY	$139.14
025-050-017	SFR	738 WEEPING WILLOW WY	$139.14
025-050-018	SFR	746 WEEPING WILLOW WY	$139.14
025-050-019	SFR	743 WEEPING WILLOW WY	$139.14
025-050-020	SFR	735 WEEPING WILLOW WY	$139.14
025-050-021	SFR	727 WEEPING WILLOW WY	$139.14
025-050-022	SFR	690 COSTA LN	$139.14
025-050-023	SFR	698 COSTA LN	$139.14
025-050-024	SFR	706 COSTA LN	$139.14
025-050-025	SFR	625 BLUE ASH CT	$139.14
025-050-026	SFR	615 BLUE ASH CT	$139.14
025-050-027	SFR	605 BLUE ASH CT	$139.14
025-050-028	SFR	1279 TAMARISK DR	$139.14
025-050-029	SFR	1265 TAMARISK DR	$139.14
025-050-030	SFR	1261 TAMARISK DR	$139.14
025-050-031	SFR	1257 TAMARISK DR	$139.14
025-050-032	SFR	1260 TAMARISK DR	$139.14
025-050-033	SFR	1264 TAMARISK DR	$139.14
025-050-034	SFR	1268 TAMARISK DR	$139.14
025-050-035	SFR	1272 TAMARISK DR	$139.14
025-050-036	SFR	1276 TAMARISK DR	$139.14
025-050-037	SFR	1280 TAMARISK DR	$139.14
025-050-038	SFR	1284 TAMARISK DR	$139.14
025-050-039	SFR	1287 BANYAN WY	$139.14
025-050-040	SFR	1283 BANYAN WY	$139.14
025-050-041	SFR	1279 BANYAN WY	$139.14
025-050-042	SFR	1275 BANYAN WY	$139.14
025-050-043	SFR	1267 BANYAN WY	$139.14
025-050-044	SFR	1263 BANYAN WY	$139.14
025-050-045	SFR	1259 BANYAN WY	$139.14
025-050-046	SFR	1262 BANYAN WY	$139.14
025-050-047	SFR	1266 BANYAN WY	$139.14
025-050-048	SFR	1270 BANYAN WY	$139.14
025-050-049	SFR	1265 WHITE PINE LN	$139.14
025-050-050	SFR	1261 WHITE PINE LN	$139.14
025-050-051	SFR	1257 WHITE PINE LN	$139.14
025-050-052	SFR	1258 WHITE PINE LN	$139.14
025-050-053	SFR	1262 WHITE PINE LN	$139.14
025-050-054	SFR	1266 WHITE PINE LN	$139.14
025-050-055	SFR	717 HAVENWOOD DR	$139.14
025-050-056	SFR	713 HAVENWOOD DR	$139.14
025-050-057	SFR	709 HAVENWOOD DR	$139.14
025-050-058	SFR	706 HAVENWOOD DR	$139.14
025-050-059	SFR	710 HAVENWOOD DR	$139.14
025-050-060	SFR	714 HAVENWOOD DR	$139.14
025-050-061	SFR	722 HAVENWOOD DR	$139.14
025-050-062	SFR	726 HAVENWOOD DR	$139.14
025-050-063	SFR	730 HAVENWOOD DR	$139.14
025-050-064	SFR	734 HAVENWOOD DR	$139.14
025-060-001	SFR	754 WEEPING WILLOW WY	$139.14
025-060-002	SFR	762 WEEPING WILLOW WY	$139.14
025-060-003	SFR	770 WEEPING WILLOW WY	$139.14
025-060-004	SFR	778 WEEPING WILLOW WY	$139.14
025-060-005	SFR	786 WEEPING WILLOW WY	$139.14
025-060-006	SFR	794 WEEPING WILLOW WY	$139.14
025-060-007	SFR	802 WEEPING WILLOW WY	$139.14
025-060-008	SFR	810 WEEPING WILLOW WY	$139.14
025-060-009	SFR	818 WEEPING WILLOW WY	$139.14
025-060-010	SFR	826 HEARTWOOD ST	$139.14
025-060-011	SFR	834 HEARTWOOD ST	$139.14
025-060-012	SFR	842 HEARTWOOD ST	$139.14
025-060-013	SFR	850 HEARTWOOD ST	$139.14
025-060-014	SFR	858 HEARTWOOD ST	$139.14
025-060-015	SFR	866 HEARTWOOD ST	$139.14
025-060-016	SFR	874 HEARTWOOD ST	$139.14
025-060-017	SFR	882 HEARTWOOD ST	$139.14

CITY OF LINCOLN
BENEFIT ASSESSMENT DISTRICT NO. 1
Zone 05
LINCOLN HIGHLANDS
FINAL ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Use Class	Property Address	Assessment Amount
025-060-018	SFR	890 HEARTWOOD ST	$139.14
025-060-019	SFR	839 HEARTWOOD ST	$139.14
025-060-020	SFR	831 HEARTWOOD ST	$139.14
025-060-021	SFR	823 HEARTWOOD ST	$139.14
025-060-022	SFR	783 WEEPING WILLOW WY	$139.14
025-060-023	SFR	775 WEEPING WILLOW WY	$139.14
025-060-024	SFR	767 WEEPING WILLOW WY	$139.14
025-060-025	SFR	759 WEEPING WILLOW WY	$139.14
025-060-026	SFR	751 WEEPING WILLOW WY	$139.14
025-060-027	SFR	1253 TAMARISK DR	$139.14
025-060-028	SFR	1249 TAMARISK DR	$139.14
025-060-029	SFR	1245 TAMARISK DR	$139.14
025-060-030	SFR	1241 TAMARISK DR	$139.14
025-060-031	SFR	1237 TAMARISK DR	$139.14
025-060-032	SFR	1240 TAMARISK DR	$139.14
025-060-033	SFR	1244 TAMARISK DR	$139.14
025-060-034	SFR	1248 TAMARISK DR	$139.14
025-060-035	SFR	1252 TAMARISK DR	$139.14
025-060-036	SFR	1256 TAMARISK DR	$139.14
025-060-037	SFR	1255 BANYAN WY	$139.14
025-060-038	SFR	1251 BANYAN WY	$139.14
025-060-039	SFR	1247 BANYAN WY	$139.14
025-060-040	SFR	1243 BANYAN WY	$139.14
025-060-041	SFR	1239 BANYAN WY	$139.14
025-060-042	SFR	871 HEARTWOOD ST	$139.14
025-060-043	SFR	863 HEARTWOOD ST	$139.14
025-060-044	SFR	855 HEARTWOOD ST	$139.14
025-060-045	SFR	906 HEARTWOOD ST	$139.14
025-060-046	SFR	914 HEARTWOOD ST	$139.14
025-060-047	SFR	922 HEARTWOOD ST	$139.14
025-060-048	SFR	930 HEARTWOOD ST	$139.14
025-060-049	SFR	938 HEARTWOOD ST	$139.14
025-060-050	SFR	946 HEARTWOOD ST	$139.14
025-060-051	SFR	954 HEARTWOOD ST	$139.14
025-060-052	SFR	903 HEARTWOOD ST	$139.14
025-060-053	SFR	895 HEARTWOOD ST	$139.14
025-060-054	SFR	887 HEARTWOOD ST	$139.14
025-060-055	SFR	1242 BANYAN WY	$139.14
025-060-056	SFR	1246 BANYAN WY	$139.14
025-060-057	SFR	1250 BANYAN WY	$139.14
025-060-058	SFR	1254 BANYAN WY	$139.14
025-060-059	SFR	1258 BANYAN WY	$139.14
025-060-060	SFR	1253 WHITE PINE LN	$139.14
025-060-061	SFR	1249 WHITE PINE LN	$139.14
025-060-062	SFR	1245 WHITE PINE LN	$139.14
025-060-063	SFR	1241 WHITE PINE LN	$139.14
025-060-064	SFR	1237 WHITE PINE LN	$139.14
025-060-065	SFR	1230 WHITE PINE LN	$139.14
025-060-066	SFR	1234 WHITE PINE LN	$139.14
025-060-067	SFR	1238 WHITE PINE LN	$139.14
025-060-068	SFR	1242 WHITE PINE LN	$139.14
025-060-069	SFR	1246 WHITE PINE LN	$139.14
025-060-070	SFR	1250 WHITE PINE LN	$139.14
025-060-071	SFR	1254 WHITE PINE LN	$139.14
025-060-072	SFR	705 HAVENWOOD DR	$139.14
025-060-073	SFR	701 HAVENWOOD DR	$139.14
025-060-074	SFR	697 HAVENWOOD DR	$139.14
025-060-075	SFR	693 HAVENWOOD DR	$139.14
025-060-076	SFR	689 HAVENWOOD DR	$139.14
025-060-077	SFR	685 HAVENWOOD DR	$139.14
025-060-078	SFR	681 HAVENWOOD DR	$139.14
025-060-079	SFR	678 HAVENWOOD DR	$139.14
025-060-080	SFR	682 HAVENWOOD DR	$139.14
025-060-081	SFR	686 HAVENWOOD DR	$139.14
025-060-082	SFR	690 HAVENWOOD DR	$139.14
025-060-083	SFR	694 HAVENWOOD DR	$139.14
025-060-084	SFR	698 HAVENWOOD DR	$139.14
025-060-085	SFR	702 HAVENWOOD DR	$139.14

Total Parcels: **180**

Subtotal Zone Assessment: **$25,045.20**

Total Assessment: **$95,429.68**

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STAFF REPORT

Item Number 14.B

SUBJECT: Conduct a Public Hearing and Adopt Resolutions for the Landscaping and Lighting District No. 1 (Matthew Medill)

SUBMITTED BY: Matthew Medill

DEPARTMENT: Public Works

DATE: June 9, 2026

STAFF RECOMMENDATION:

Staff recommends City Council conduct a Public Hearing, accept public testimony, and adopt two resolutions for the Landscaping and Lighting District No. 1: 1) a resolution approving the Final Engineer's Report, Ordering Improvements, and Confirming the Diagram and Assessments for Landscaping and Lighting District No. 1 for Fiscal Year 2026/27; and 2) a resolution ordering the levy and collection of assessments within Landscaping and Lighting District No. 1 for Fiscal Year 2026/27.

The projected Fiscal Year 2026/27 collection of assessments is estimated to be $3,916,760, which provides funds that are necessary for maintenance activities associated with the Landscaping and Lighting District No. 1.

BACKGROUND/INTRODUCTION:

In 1982, City Council adopted Resolution No. 82-71 ordering the formation of Landscaping and Lighting District No. 1 (the "District"). The original District established the Original Zone of Benefit with one multi-family residential parcel as its boundaries. As new development in the City occurred, more territory was annexed into the Original Zone in subsequent years. Also, beginning with Fiscal Year 2004/05, thirty-two (32) other Zones of Benefit have been created within the District to ensure the operation, maintenance, and servicing of certain improvements are specifically paid for by those property owners who directly benefit from those improvements.

On November 10, 2020, City Council adopted Resolution No. 2020-209 ordering the detachment of territory known as the Cresleigh Grove development (Benefit Zone 23) from the District. The services previously provided by the District for Benefit Zone 23 are now provided by Community Facilities District No. 2018-1 (City Maintenance Services).

Any territory annexed into Community Facilities District No. 2018-1, and previously part of the District, will not be assessed under the District because the ongoing construction, operation, maintenance, and servicing of specific improvements associated with said annexed territory will be funded through CFD No. 2018-1.

For Fiscal Year 2026/27, it is estimated the District will have approximately 10,050 assessable parcels, which will generate $3,916,760 in revenue. Attachment C is a map showing the Benefit Zone Diagram. The assessments collected through the District provide funding for maintenance and operations of City of Lincoln parks, open space, landscape frontage, landscape medians, streetlighting, traffic signals and associated appurtenant facilities.

The Landscaping and Lighting Act of 1972 (the "1972 Act") requires that an annual review and updated Engineer's Report be prepared to set assessment rates each fiscal year. The assessment rates may change from fiscal year to fiscal year, dependent upon maintenance to be performed, but cannot exceed the maximum amount set when the District was originally formed or additional territory was annexed in, plus an annual adjustment for inflation for all Zones of Benefit except the Original Zone. City Council is required to annually conduct a Public Hearing, approve the annual Engineer's Report and order the levy and collection of assessments. The Public Hearing is conducted in accordance with the provisions of the 1972 Act and California Proposition 218.

The first step in the Fiscal Year 2026/27 annual process, initiating proceedings, ordering and approving the Preliminary Engineer's Report, and setting the Public Hearing date, occurred at the May 12, 2026 City Council meeting with the adoption of Resolution Nos. 2026-070 and 2026-071.
Conducting the Public Hearing and adopting the two attached Resolutions this evening are the final Council actions required to authorize the annual levy of assessments for the operation, maintenance, and servicing of improvements benefitting the District for Fiscal Year 2026/27.

Staff has reviewed the Final Engineer's Report (Attachment D) and is satisfied with the Report, including the budget items and diagram. Staff is satisfied that the levy amounts have been spread in accordance with the special benefit received from the operation, maintenance and servicing of the public improvements to be performed for the District, as set forth in the Engineer's Report. Staff recommends Council conduct a Public Hearing, approve the Final Engineer's Report, and order the levy and collection of assessments. In order to meet Placer County Tax Collector deadlines, these steps must be completed prior to June 30th of every year.

FINDINGS/ANALYSIS:

Each Zone of Benefit is responsible for the maintenance costs associated with the local landscaping, park, and streetlighting improvements they benefit from. In addition, each Zone of Benefit is allocated their proportionate share of the maintenance costs associated with improvements that are of "Citywide" benefit, which include Arterial Roadway Landscaping & Streetlighting, Community Parks, and Regional Parks.

The City is responsible for the portion of maintenance costs determined to benefit the public at large and the portion of maintenance costs determined to benefit parcels in the City and not in the District. For Fiscal Year 2026/27, the maintenance costs associated with benefit attributed to the public at large and benefit attributed to parcels in the City that are not in the District is estimated to be $828,600. Also, there are Zones of Benefit that cannot generate sufficient assessment revenue to cover their share of annual maintenance costs (the Deficit Zones). The Deficit Zones for Fiscal Year 2026/27 consist of the Original Zone and Zones 1, 4, 6, 9, 13, 15, 19, 26, 29 and 30 with an estimated total annual deficit of $1,406,000. Therefore, a total of approximately $2,234,600 will need to be covered from funds other than the District

assessment revenue that is expected to be generated for Fiscal Year 2026/27. As outlined in the fiscal impact section below, the City intends on utilizing a combination of funding sources to cover this shortfall, including Community Facilities District No. 2018-1 revenue to fund a portion of operation and maintenance expenditures associated with the City's "Citywide" improvements (e.g., Regional Parks, Arterial Roadway Landscaping, and Arterial Roadway Streetlighting), available Deficit Zone fund balances, and the City's General Fund.

Increasing District assessments to alleviate the City's growing annual contribution to cover the annual deficit for the Deficit Zones requires property owner majority protest proceedings in accordance with Proposition 218. In December of 2019, the City's consultant, Strategic Research Institute, conducted a phone survey of property owners within the City to determine if property owners were amenable to an assessment increase at that time. The results of the survey indicated that majority support from property owners to increase assessments was unlikely. Therefore, City staff recommended not undertaking such an effort and committed to revisiting this issue in the future at a time deemed appropriate. City staff are continuing to evaluate viable options to improve the financial sustainability of the Landscaping and Lighting District No. 1 and plan to explore options with the City Council in the near future.

It is necessary to approve the Final Engineer's Report and to authorize the levy and collection of assessments for Fiscal Year 2026/27, or the services being provided benefitting the District will be almost entirely paid from General Fund revenues.

Consequently, staff recommends the City Council take the following action:

1. Adopt a resolution approving the Final Engineer's Report, ordering improvements, confirming the diagram and assessments, and authorizing the levy and collection of assessments for Fiscal Year 2026/27; and
2. Adopt a resolution ordering the levy and collection of assessments for Fiscal Year 2026/27.

ENVIRONMENTAL REVIEW:

This project is exempt from the California Environmental Quality Act (Pub. Resources Code, 21000 et seq., "CEQA") pursuant to CEQA Guidelines section 15301(c), existing highways and streets, sidewalks, gutters, bicycle and pedestrian trails, and similar facilities and section 15301(h), maintenance of existing landscaping, native growth, and water supply reservoirs. Since this project will continue to maintain existing facilities, no further environmental analysis is required.

FISCAL IMPACT:

Without the collection of District assessments, maintenance activities would either cease or be further reduced. The Landscaping and Lighting District No. 1 maintenance activities and reserves are proposed to be funded as follows for Fiscal Year 2026/27:

Projected Fiscal Year 2026/27 District Assessments: **$3,916,760**

Deficit Zone Fund Balances to Cover Fiscal Year 2026/27 Deficits: **$181,480**

CFD No. 2018-1 revenue to fund a portion of maintenance of "Citywide" improvements (e.g., Arterials, Regional Parks): **$1,200,000**

City contribution to cover benefit attributed to non-District parcels, benefit to the public at large, and Fiscal Year 2026/27 Deficit Zones: **$853,140**

The Fiscal Year 2026/27 maximum assessment rates have been increased 2.48% over the Fiscal Year 2025/26 maximum assessment rates for all Zones except the Original Zone, which does not include provisions for assessment rate increases. This increase is based upon the prior year's Consumer Price Index increase (February 2025 to February 2026) for all Urban Consumers in the San Francisco Bay area. The City is proposing to assess all Zones at their respective maximum assessment rates except Zones 11, 12, 16, 21, 22, 27, 28, and 32 because for Fiscal Year 2026/27, lower revenues in these Zones are sufficient to cover their respective expenditure and reserve requirements.

ATTACHMENTS:
Attachment_A_Resolution_No._1 (1).docx

Attachment_B_Resolution_No._2 (2).docx

Attachment C Benefit Zone Diagram.pdf

Attachment D Lincoln LLAD 26-27 Final Engineer Report.pdf

RESOLUTION NO. 2026 - XXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN, COUNTY OF PLACER, STATE OF CALIFORNIA, APPROVING THE FINAL ENGINEER'S REPORT FOR LANDSCAPING AND LIGHTING DISTRICT NO. 1, ORDERING IMPROVEMENTS, CONFIRMING THE DIAGRAM AND ASSESSMENTS, AND AUTHORIZING THE LEVY AND COLLECTION OF ASSESSMENTS FOR FISCAL YEAR 2026/27

WHEREAS, the City Council, pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500)* (hereafter referred to as the "Act") did by previous Resolution, order the Engineer, to prepare and file a report in accordance with *Chapter 1 Article 4* of the Act, *commencing with Section 22565*, in connection with the proposed levy and collection of assessments for the District known and designated as the Landscaping and Lighting District No 1 (hereafter referred to as the "District"), for the fiscal year commencing July, 1, 2026 and ending June 30, 2027;

WHEREAS, the City Council has retained a qualified engineering firm that has prepared and filed the Final Engineer's Report with the City Clerk of the City of Lincoln and the City Clerk has presented to the City Council such report entitled "Landscaping and Lighting District No 1, 2026/27 Final Engineer's Report" (hereafter referred to as the "Report"); and

WHEREAS, the City Council has carefully examined and reviewed the Report as presented, and is satisfied with each and all of the items and documents as set forth therein, and finds that the levy has been spread in accordance with the special benefits received from the improvements, operation, maintenance and services to be performed, as set forth in said Report.

NOW THEREFORE BE IT RESOLVED:

Section 1 Annual Levy Report: City Council hereby approves the Report as filed; and

Section 2 District Improvements: Order the improvements and confirm the diagram and assessments as shown in said Engineer's Report; and

Section 3 Assessments: Authorize the levy and collection of assessments for Fiscal Year 2026/27 for the Landscaping and Lighting District No 1.

PASSED AND ADOPTED this 9th day of June, 2026 by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

Richard Pearl, Mayor

ATTEST:

Hope Ithurburn, City Clerk

RESOLUTION 2026 - XXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN, COUNTY OF PLACER, STATE OF CALIFORNIA, ORDERING THE LEVY AND COLLECTION OF ASSESSMENTS WITHIN LANDSCAPING AND LIGHTING DISTRICT NO. 1 FOR FISCAL YEAR 2026/27

WHEREAS, the City Council has by previous Resolutions initiated proceedings and approved the Final Engineer's Report (hereafter referred to as the "Report") as presented or amended which describes the assessments against parcels of land within the Landscaping and Lighting District No. 1 (hereafter referred to as the "District") for the fiscal year commencing July 1, 2026 and ending June 30, 2027, pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500)* (hereafter referred to as the "Act") and California Proposition 218 to pay the costs and expenses of construction, operating, maintaining and servicing the improvements located within the District;

WHEREAS, the Engineer, selected by the City Council, has prepared and filed with the City Clerk, and the City Clerk has presented to the City Council, a Report in connection with the proposed levy and collection upon eligible parcels of land within the District, and the City Council did by previous Resolution approve such Report;

WHEREAS, the City warrants and represents that the assessments imposed by the City and being requested to be collected by Placer County comply with the requirements of state law, including but not limited to Articles XIIIC and XIIID of the California Constitution (Proposition 218) and are in compliance with all laws pertaining to the levy of the landscape maintenance district assessments, and the assessments are levied without regard to property valuation; and

WHEREAS, the City Council desires to levy and collect assessments against parcel of land within the District for the fiscal year commencing July 1, 2026 and ending June 30, 2027, to pay the costs and expenses of constructing, operating, maintaining, and servicing the improvements within the District.

NOW THEREFORE BE IT RESOLVED:

Section 1 Public Hearing: Following notice duly given, the City Council has held a full and fair Public Hearing regarding its Resolution Approving and or Amending the Final Engineer's Report prepared in connection therewith, the levy and collection of assessments, and considered all oral and written statements, protests and communications made or filed by interested persons.

Section 2 Benefit Determination: Based upon its review (and amendments, as applicable) of the Final Engineer's Report, a copy of which has been presented to the City Council and which has been filed with the City Clerk, the City Council hereby finds and determines that:

I) The land within the District will receive special benefit by the construction, operation, maintenance, and servicing of landscaping, lighting, and appurtenant facilities within the boundaries of the District.
II) The District includes all of the lands receiving such special benefit.
III) The net amount to be assessed upon the lands within the District in accordance with the costs for the fiscal year commencing July 1, 2026 and ending June 30, 2027 is apportioned by a formula and method which fairly distributes the net amount among all eligible parcels in proportion to the estimated special benefit to be received by each parcel from the improvements and services.

Section 3 Report: The Report and assessment as presented to the City Council and on file in the office of the City Clerk are hereby confirmed as filed.

Section 4 District Improvements: The City Council hereby orders the improvements to be made, which are briefly described as the construction, operation, maintenance and servicing of landscaped parkways, medians, slopes, open space areas, parks and park facilities, trees, sidewalks and trails within the District and the construction, operation, maintenance and servicing of the streetlighting and traffic signal systems within the District.

Section 5 Maintenance and Collection of Levy: The construction, maintenance, operation and servicing of the landscaping, lighting and appurtenant facilities shall be performed pursuant to the Act and the County Auditor of the County of Placer shall enter on the County Assessment Roll opposite each parcel of land the amount of levy, and such levies shall be collected at the same time and in the same manner as the County taxes are collected. After collection by the County, the net amount of the levy shall be paid to the City Treasurer.

Section 6 Deposit of Funds: The City Treasurer shall deposit all money representing assessments collected by the County of Placer of the District to the credit of a fund for the Landscaping and Lighting District No. 1 and such money shall be expended only for the construction, maintenance, operation and servicing of the landscaping, lighting and appurtenant facilities as described in Section 4.

Section 7 Order of Levy: The adoption of this Resolution constitutes the District levy for the Fiscal Year commencing July 1, 2026 and ending June 30, 2027.

Section 8 Authorization: The City Clerk is hereby authorized and directed to file and request the Placer County Auditor Controller to attach for collection on the County tax rolls the Landscaping and Lighting District No. 1 assessments upon adoption of this Resolution.

Section 9 Compliance: The City of Lincoln warrants and represents that the taxes, assessments, fees and/or charges imposed by the City of Lincoln and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIIC and XIIID of the California Constitution (Proposition 218).

Section 10 Liability Release: The City of Lincoln releases and discharges the County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgements, in any manner arising out of the collection by the County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of the City of Lincoln.

Section 11 Indemnification: In consideration for the County's collection of the charge through the County's property tax roll, the City of Lincoln agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by the County of any of the City of Lincoln's said taxes, assessments, fees and/or charges requested to be collected by the County for the City of Lincoln, or in any manner arising out of the City of Lincoln's establishment and imposition of said taxes, assessments, fees and/or charges. The City of Lincoln agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of City of Lincoln's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by the County on behalf of the City of Lincoln, including property taxes.

Section 12 Inquiries: The City of Lincoln agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to the City of Lincoln by the County from any person concerning the City of Lincoln's taxes, assessments, fees and/or charges, and that the City of Lincoln will not refer such persons to County officers and employees for response.

Section 13 County Charges: The City of Lincoln agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

Section 14 A certified copy of the assessment levy shall be filed in the office of the City Clerk and open for public inspection.

PASSED AND ADOPTED this 9th day of June, 2026 by the following vote:

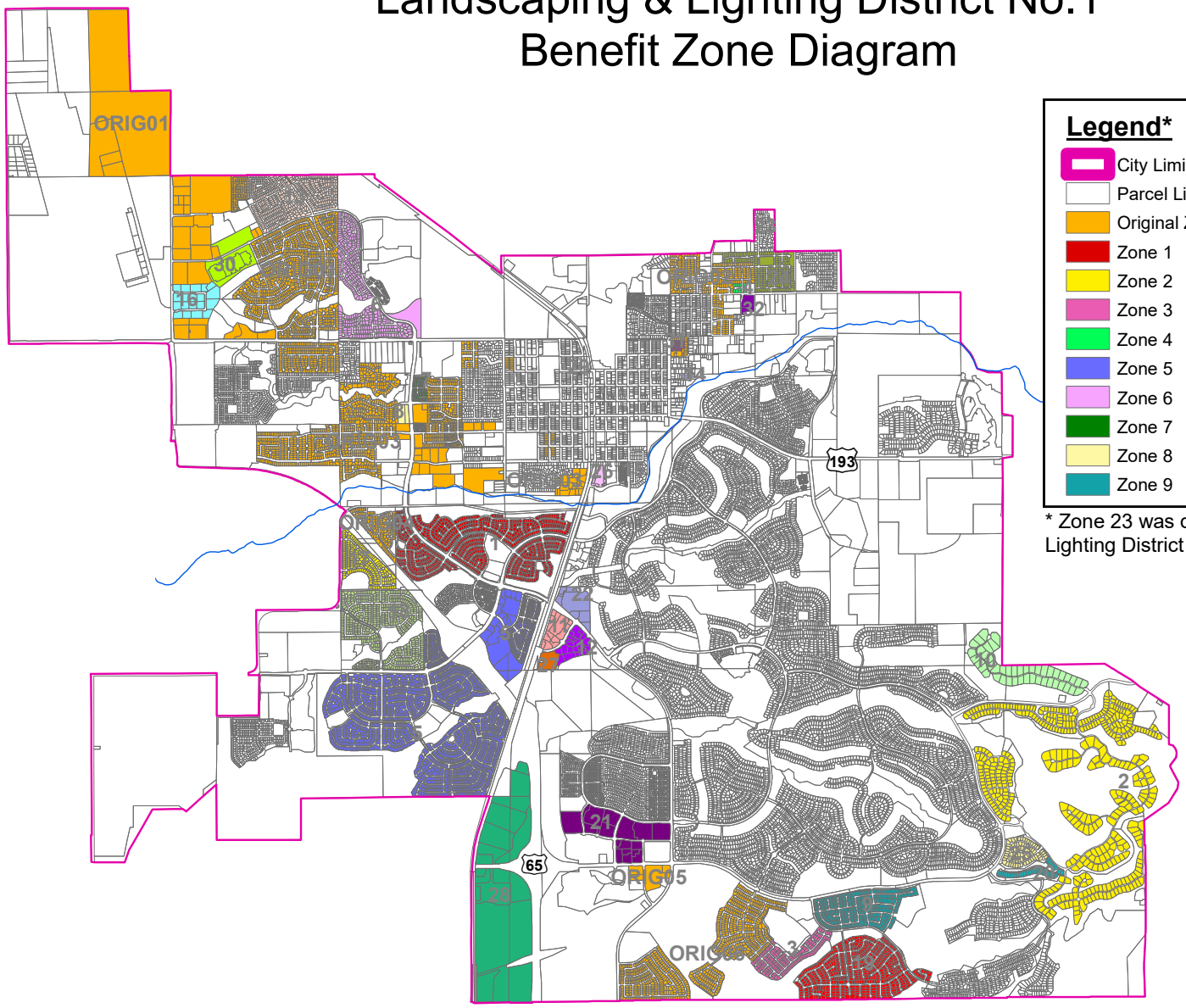
AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

Richard Pearl, Mayor

ATTEST:

Hope Ithurburn, City Clerk

City of Lincoln
Landscaping & Lighting District No.1
Benefit Zone Diagram



Legend*

City Limits	Zone 10	Zone 22
Parcel Lines	Zone 11	Zone 24
Original Zone	Zone 12	Zone 25
Zone 1	Zone 13	Zone 26
Zone 2	Zone 14	Zone 27
Zone 3	Zone 15	Zone 28
Zone 4	Zone 16	Zone 29
Zone 5	Zone 17	Zone 30
Zone 6	Zone 18	Zone 31
Zone 7	Zone 19	Zone 32
Zone 8	Zone 20	
Zone 9	Zone 21	

* Zone 23 was detached from the Landscaping & Lighting District No. 1 on November 10, 2020.

N

4,900 0 4,900 9,800 Feet

FRANCISCO AND ASSOCIATES

City of Lincoln

Landscaping and Lighting District No. 1

Fiscal Year 2026-27

Final Engineer's Report

June 9, 2026

Prepared by

FRANCISCO AND ASSOCIATES

Where Innovative Strategies Fund Tomorrow's Communities

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Appendix A - Detailed Project Cost Breakdown

Appendix B - Assessment Roll (on file with the City Clerk)

CITY OF LINCOLN
CITY COUNCIL MEMBERS AND CITY STAFF

FISCAL YEAR 2026-27

City Councilmembers

Richard Pearl
Mayor

Whitney Eklund
Mayor Pro Tem

Holly Andreatta
Councilmember

Ben Brown
Councilmember

John Reedy
Councilmember

Agency Staff Members

Sean Scully
City Manager

Nita Wracker
Assistant City Manager

Matthew Medill
Public Works Director

Vin Cay
City Engineer

Francisco & Associates
Assessment Engineer

ENGINEER'S REPORT

CITY OF LINCOLN
ENGINEER'S REPORT FOR THE CITY'S
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT NO. 1

FISCAL YEAR 2026-27

The undersigned, acting on behalf of the City of Lincoln, respectfully submits the enclosed Engineer's Report as directed by the City of Lincoln City Council pursuant to the provisions of Article XIIID, Section 4 of the California Constitution, provisions of the Landscaping and Lighting Act of 1972, and Section 22500 et seq of the California Streets and Highways Code. The undersigned certifies that he is a Professional Engineer, registered in the State of California.



Dated: May 22, 2026

By: _____
Eduardo R. Espinoza, P.E.
RCE No. 83709

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and the Assessment Diagram thereto attached, was filed with me on the _____ day of _____, 2026.

Hope Ithurburn, City Clerk
City of Lincoln
Placer County, California

By: _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and the Assessment Diagram thereto attached was directed and adopted by the City Council of the City of Lincoln, Placer County, California, on the _____ day of _____, 2026.

Hope Ithurburn, City Clerk
City of Lincoln
Placer County, California

By: _____

SECTION I

INTRODUCTION
ENGINEER'S REPORT

CITY OF LINCOLN
ENGINEER'S REPORT FOR THE CITY'S
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT NO. 1

FISCAL YEAR 2026-27

Background Information

Generally, as part of their development conditions of approval, developers are required to construct improvements which benefit their development and establish a financing mechanism to fund the ongoing operation, maintenance, and servicing of these improvements. To provide funding for the ongoing construction, operation, maintenance, and servicing of specific improvements within the boundaries of the City of Lincoln ("City"), the City Council, through the Landscaping and Lighting Act of 1972, previously approved the formation of Landscaping and Lighting Assessment District No. 1 (the "District") with the Original Zone of Benefit.

As new development in the City occurred, thirty-two (32) other Zones of Benefit were created within the District to ensure the operation, maintenance, and servicing of certain improvements are specifically paid for by those property owners who directly benefit from those improvements. On November 10, 2020, City Council approved Resolution No. 2020-209 ordering the detachment of territory known as the Cresleigh Grove development (Benefit Zone 23) from the District. The services previously provided by the District for Benefit Zone 23 are now provided by Community Facilities District No. 2018-1 (City Maintenance Services) ("CFD No. 2018-1"). It is City policy that any territory annexed into CFD No. 2018-1, and previously part of the District, will not be assessed under the District because the ongoing construction, operation, maintenance, and servicing of specific improvements associated with said annexed territory will be funded through CFD No. 2018-1.

The District is currently comprised of the Original Zone of Benefit and thirty-one (31) other Zones of Benefit as described in this Report. Improvements, which may be constructed, operated, maintained, and serviced by the District, include, but are not limited to:

> Maintenance of Parks, Open Space Areas, Landscaping and Lighting improvements, Traffic Signals, and associated appurtenant facilities.

Current Annual Administration

As required by the Landscaping and Lighting Act of 1972, the Engineer's Report includes for the ensuing fiscal year: (1) a general description of the improvements to be constructed, operated, maintained and serviced by the District, (2) an estimated budget to construct, operate, maintain and service the improvements, (3) the method used to distribute the costs of services to the benefiting property owners, (4) a diagram of the

District and associated Zones of Benefit, and (5) a listing of the proposed Fiscal Year (FY) 2026-27 assessments to be levied upon each assessable lot or parcel within the District.

The City of Lincoln will hold a Public Hearing on June 9, 2026, regarding the Fiscal Year 2026-27 annual levy and collection of assessments for all Zones of Benefit within the District. At the Public Hearing all property owners and interested persons will be given an opportunity to be heard. At the conclusion of the Public Hearing, the City Council may adopt a resolution confirming the Fiscal Year 2026-27 levy and collection of assessments for all Zones of Benefit as originally proposed or as modified.

Payment of these annual assessments for each parcel will be made in the same manner and at the same time as payments are made for their annual property taxes. All funds collected through the assessments must be placed in a special fund and can only be used for the purposes stated within this Report.

SECTION II

ENGINEER'S REPORT PREPARED PURSUANT TO THE PROVISIONS OF THE LANDSCAPING AND LIGHTING ACT OF 1972 SECTION 22500 THROUGH 22679 OF THE CALIFORNIA STREETS AND HIGHWAYS CODE

Pursuant to the Landscaping and Lighting Act of 1972 (Part 2 of Division 15 of the Streets and Highways Code of the State of California), and in accordance with Resolution No. 2026-070 initiating proceedings for the levy and collection of assessments and ordering the preparation of the annual Engineer's Report and Resolution No. 2026-071 approving the Preliminary Engineer's Report and Declaring the Intention for Levy and Collection of Assessments, adopted by the City Council of the City of Lincoln, on May 12, 2026, and in connection with the proceedings for:

CITY OF LINCOLN
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT NO. 1

Herein after referred to as the "District", I, Eduardo R. Espinoza, the duly appointed ENGINEER OF WORK, submit herewith the "Report" consisting of five (5) parts as follows:

PART A: PLANS AND SPECIFICATIONS

This part describes the improvements to be financed by the District. Plans and specifications for the improvements are as set forth on the lists thereof, attached hereto, and are on file in the Office of Public Services Department and are incorporated herein by reference.

PART B: ESTIMATE OF COST

This part contains an estimate of the cost of the proposed improvements, including incidental costs and expenses, and is on file in the Development Services Department.

PART C: ASSESSMENT DISTRICT DIAGRAM

This part incorporates by reference a diagram of the District showing the boundaries of any Zones of Benefit within the District and the lines and dimensions of each lot or parcel of land within the District. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Placer County Assessor for the year when this Report was prepared. The Assessor's maps and records are incorporated by reference and made part of this Report.

PART D: METHOD OF APPORTIONMENT OF ASSESSMENT

This part contains the method of apportionment of assessments, based upon parcel classification of land within the District, in proportion to the estimated benefits to be received.

PART E: PROPERTY LIST AND ASSESSMENT ROLL

This part contains a list of the Placer County Assessor's Parcel Numbers, and the amount to be assessed upon the benefited lands within the District. The Assessment Roll is filed in the Office of the Lincoln City Clerk and is incorporated in this Report by reference. The list is keyed to the records of the Placer County Assessor, which are incorporated herein by reference.

PART A

PLANS AND SPECIFICATIONS

The facilities, both within the City of Lincoln and which may be subsequently constructed within the City, that will be operated, maintained, and serviced are generally described as follows:

> *Landscaped parkways, medians, slopes, open space areas, parks and park facilities, trees, sidewalk, trails, streetlighting and traffic signal systems and associated appurtenant facilities including but not limited to: personnel, electrical energy, utilities such as water, materials, contractual services, and other items necessary for the satisfactory construction, operation, maintenance of these services and facilities as described below.*

Parks, Open Space, and Trail Facilities

Park, open space, and trail facilities consist of, but are not limited to: construction, operation, maintenance and servicing of parks, park facilities, open space areas, trails, drainage areas, creeks, ponds, etc. including landscaping, irrigation, hardscapes, play equipment, pathway materials, removal of trash and debris, sediment, natural and manmade vegetation and other appurtenant facilities within the public rights-of-way and easements within the boundaries of the District.

The City park facilities currently maintained through the district are the following:

- 12 Bridges Park
- Aitken Park
- Atkinson Park
- Auburn Ravine Park
- Brown Park
- Coyote Pond Park
- Joiner Park
- Lincoln Highlands Park
- Machado Park
- Markham Ravine Park
- Nathan Dubin Park
- Palo Verde Park
- Pete Demas Park
- Peter Singer Park
- Robert Jimenez
- Scheiber Park
- Sheffield Park
- Wilson Park
- Foskett Regional Park
- McBean Park

The open space and trail facilities currently maintained through the district are the following:

- 3-D South Preserve
- Brookview Estates Preserve
- Foskett Ranch Preserve
- Joiner Park Preserve
- Lincoln Air Park/Markham Ravine Preserve
- Lincoln Crossing Nature Preserve
- Lincoln Palisades Preserve
- McBean Park Preserve
- Rodeo Grounds
- Sterling Pointe Preserve
- Twelve Bridges Preserve
- Wastewater Treatment Plant Mitigation Area

Landscaping Facilities

Landscaping facilities consist of, but are not limited to: construction, operation, maintenance and servicing of landscaping, irrigation, planting, shrubbery, ground cover, trees, pathways, hardscapes, sidewalks, walls, fences, and other appurtenant facilities required to provide landscaping within the public rights-of-way and easements within the boundaries of the City.

The landscaping facilities currently maintained through the district are the following:

- 12 Bridges Dr at East Joiner Parkway, SE corner
- 12 Bridges Dr from Eastridge Dr to end of landscape East of Dunlewy Dr
- 12 Bridges Dr from Hwy 65 to East Joiner Parkway
- 12 Bridges Dr open space from East Joiner Parkway to South Creek Dr
- 12 Bridges entry at Sierra College Blvd
- 12 Bridges median from East Joiner Parkway to Eastridge
- 3D entry, Moore and Delancy
- 3D South, Moore Rd frontage
- 3rd Street sound wall
- Airport office
- Aviation Parkway
- Bradborne Dr
- Catta Verdera frontage
- City Corp yard
- City Parking lot- corner of 4th and H St
- City Parking lot- corner of F and 6th St
- City parking lot - F Street between 6th and 7th St
- City Parking lot - next to Fire House 1
- Cobble area- East Ave from 193 to 6th St
- Drainage channel at Southcreek entry
- Eastridge Dr Ext. from Old Kenmare to end of Eastridge Dr
- Eastridge Dr from 12 Bridges to South Creek Dr
- Eastridge Dr open space frontage - South Creek to Old Kenmare
- East side of Eastridge from 12 Bridges Dr to Old Kenmare (Pulte Homes)
- Foxworth Estates- Virginiatown and McCourtney Rd
- 1st and Fuller median
- Gateway Dr and E St
- Joiner Pkwy from Nicolaus Rd to Lakeside Dr
- Joiner Pkwy Overpass
- Joiner Pkwy islands from Nicolaus Rd to Moore Rd
- Lakeside Dr from Nicolaus Rd to Venture Dr
- Lakeside Green belt
- Lakeside Dr/Joiner Pkwy streetscape
- Lincoln Blvd from McBean Park Drive to 7th Street
- Mariner Circle
- Nicolaus Rd from Joiner Pkwy to Teal Hollow Dr
- Nicolaus Rd/Aviation cobble area
- Ravine Meadows pump station- end of Ferrari Way
- Sorrento, Ferrari Ranch Rd
- Southcreek Dr
- Sterling Parkway
- Teal Hollow South from Nicolaus Rd to Floradale Way
- Teal Hollow North from Venture Dr to Meadowland Way
- The Grove - East 12th St
- Veneto Way Street Frontage
- Venture Dr from Teal Hollow Dr North to Lakeside Dr
- Venture Dr/McClain Dr corridor
- Westview Dr and East Joiner Parkway, South end of East Joiner Parkway

Streetlighting Facilities
Streetlighting facilities consist of, but are not limited to: construction, operation, maintenance, and servicing of poles, fixtures, bulbs, conduits, equipment including guys, anchors, posts and pedestals, metering devices, and other appurtenant facilities within the public rights-of-way and easements within the boundaries of the City.

Traffic Signal Facilities
Traffic signal facilities consist of, but are not limited to: construction, operation, maintenance, and servicing of poles, fixtures, bulbs, conduits, equipment including guys, anchors, posts and pedestals, metering devices, electricity, and other appurtenant facilities within the public rights-of-way and easements within the boundaries of the City.

Traffic signal facilities that are located at State Highway ramps joining City streets are owned by the State; however, maintenance of these traffic signals is partially shared by the City.

Below is a detailed description of the improvements that are being constructed, operated, maintained, and serviced for each Zone of Benefit within the District.

Original Benefit Zone

The Original Benefit Zone is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Neighborhood Parks – Machado, Markham, Palo Verde, and Scheiber;
6. Localized median and frontage landscaping – Lakeside Drive from Nicholas Road to Venture Drive, Venture Drive from Teal Hollow Drive North to Lakeside Drive, Teal Hollow North from Venture Drive to Meadowland Way, Teal Hollow South from Nicholas Road to Floradale Way, Lakeside Drive Green Belt, Lakeside and Joiner streetscape, 3rd Street sound wall, Mariner Circle, 3D entry on Moore Rd and Delancy Way, Southcreek Drive, Westview Drive and south end of East Joiner Parkway, Foxworth estates (Virginiatown Rd and McCourtney Rd), First Street and Fuller Lane median, and Cobble area on Fieldstone Drive; and
7. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 1 – Lincoln Crossing Phase I

Benefit Zone 1 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;

2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Neighborhood Parks – Peter Singer, Machado, and Sheffield; and
6. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 2 – Twelve Bridges & Verdera at Twelve Bridges (Villages 13-1, 13-2, 13-3, 14-1, 14-2, 15, 16, 17, 18 & 20)

Benefit Zone 2 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean; and
4. Prorated share of all City Open Space and Trails areas.

Benefit Zone 3 – Twelve Bridges (Village 8-4)

Benefit Zone 3 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Neighborhood Parks – Twelve Bridges Park;
6. Localized median and frontage landscaping – Eastridge Drive from Twelve Bridges Drive to South Creek Drive; and
7. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 4 – Clayton Village

Benefit Zone 4 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas; and
5. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 5 – Lincoln Crossing Phases II, IIIA & IIIB

Benefit Zone 5 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Neighborhood Parks – Nathan Dubin, Pete Demas, and Peter Singer; and
6. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 6 – Foskett Ranch

Benefit Zone 6 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Localized median and frontage landscaping – Joiner Road from Nicholas Road to Lakeside Drive; and
6. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 7 – Joiner Village (Beazer Homes)

Benefit Zone 7 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas; and
5. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 8 – Lincoln Terrace Apartments

Benefit Zone 8 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean; and
4. Prorated share of all City Open Space and Trails areas.

Benefit Zone 9 – Twelve Bridges (Village 8, Units 5 & 6)

Benefit Zone 9 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Neighborhood Parks – Coyote Pond, and Twelve Bridges;
6. Localized median and frontage landscaping – Eastridge Drive open space frontage (South Creek Drive to Old Kenmare Road) and east side of Eastridge Drive from Twelve Bridges Drive to Old Kenmare Road; and
7. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 10 – Twelve Bridges (Village 19, Units A & B)

Benefit Zone 10 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean; and
4. Prorated share of all City Open Space and Trails areas.

Benefit Zone 11 – Sterling Pointe (Parcel A)

Benefit Zone 11 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Localized median and frontage landscaping – Sterling Parkway; and
6. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 12 – Sterling Pointe (Parcel B)

Benefit Zone 12 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;

3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Localized median and frontage landscaping – Sterling Parkway; and
6. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 13 – Lakeside 6 (Units 1 thru 5)

Benefit Zone 13 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Neighborhood Parks – Atkinson and Brown;
6. Localized median and frontage landscaping – Lakeside Drive from Nicholas Road to Venture Drive, Venture Drive from Teal Hollow Drive North to Lakeside Drive, Venture McClain corridor, Lakeside Drive Greenbelt, Lakeside Drive and Venture Drive streetscape, and Orly Court; and
7. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 14 – Roznowski Parcel Map

Benefit Zone 14 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean; and
4. Prorated share of all City Open Space and Trails areas.

Benefit Zone 15 – Lincoln Gateway Residential

Benefit Zone 15 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Localized median and frontage landscaping – Ravine Meadows pump station (end of Ferrari Way) and Gateway Drive and E Street; and
6. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 16 – Aviation Business Park

Benefit Zone 16 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas; and
5. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 17 – 3D South

Benefit Zone 17 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Localized median and frontage landscaping – 3D South Moore Road frontage; and
6. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 18 – Aitken Ranch – Sorrento (Villages 1-9)

Benefit Zone 18 is currently responsible for the maintenance and operation of the following improvements. Additional improvements may be maintained by this zone at buildout, in the future.

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Neighborhood Parks – Aitken;
6. Localized median and frontage landscaping – intersection of Moore Road and Sorrento Parkway, Sorrento Parkway, and Veneto Way; and
7. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 19 – Twelve Bridges (Village 9, Units 1-4)

Benefit Zone 19 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Neighborhood Parks – Coyote Pond and Twelve Bridges;
6. Localized median and frontage landscaping – Eastridge Drive open space frontage (South Creek Drive to Old Kenmare Road), Eastridge Drive extension from Old Kenmare Road to end of Eastridge Drive, Bradborne Drive, east side of Eastridge Drive from Twelve Bridges Drive to Old Kenmare Road; and
7. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 20 – Twelve Bridges (Village 12)

Benefit Zone 20 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean; and
4. Prorated share of all City Open Space and Trails areas.

Benefit Zone 21 – Twelve Bridges – Main Village Commercial

Benefit Zone 21 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas; and
5. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 22 – Sterling Pointe (Parcel C)

Benefit Zone 22 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean; and
4. Prorated share of all City Open Space and Trails areas.

Benefit Zone 23 – Cresleigh Grove

On November 10, 2020, City Council approved Resolution No. 2020-209 ordering the detachment of the Cresleigh Grove development from the District. The services previously provided by the District for Benefit Zone 23 are now provided by CFD No. 2018-1.

Benefit Zone 24 – Lincoln Highlands

Benefit Zone 24 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Neighborhood Parks – Palo Verde;
6. Localized median and frontage landscaping – KB Home frontage & outfall at McCourtney Road and Virginiatown Road; and
7. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 25 – Verdera (Village 23)

Benefit Zone 25 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean; and
4. Prorated share of all City Open Space and Trails areas.

Benefit Zone 26 – Lincoln Gateway Commercial

Benefit Zone 26 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas; and
5. Localized median and frontage landscaping – Gateway Drive and E Street.

Benefit Zone 27 – Lincoln Square Commercial

Benefit Zone 27 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Localized median and frontage landscaping – Sterling Parkway; and
6. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 28 – Lincoln 270 Industrial

Benefit Zone 28 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean; and
4. Prorated share of all City Open Space and Trails areas.

Benefit Zone 29 – Village Walk Town Houses

Benefit Zone 29 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas; and
5. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 30 – Venture Drive Business Condominiums

Benefit Zone 30 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;

5. Localized median and frontage landscaping – Teal Hollow North from Venture Drive to Meadowland Way; and
6. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 31 – Clover Meadows

Benefit Zone 31 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean; and
4. Prorated share of all City Open Space and Trails areas.

Benefit Zone 32 – Lincoln Stake Center

Benefit Zone 32 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas; and
5. Localized interior Streetlighting including future LED upgrades.

PART B

ESTIMATE OF COST

The 1972 Act requires that a special fund be set up for the collection of revenues and expenditures for the District. The Act provides that the total cost of construction, operation, maintenance, and servicing of the public landscaping, parks, park facilities, open space, trails, streetlighting, traffic signal facilities, etc. can be recovered by the District. Incidental expenses including administration of the District, engineering fees, legal fees, and all other costs associated with the District can also be included.

Revenues collected from the assessments shall be used only for the expenditures authorized under the 1972 Act. A contribution to the District by the City may be made to reduce assessments, as the City Council deems appropriate. Any balance remaining at the end of the fiscal year must be carried over to the next fiscal year.

Table 1 on the following page provides a summary of the total estimated revenues for Fiscal Year 2026-27, by Zone.

For a detailed breakdown of the revenues and expenditures for each Zone of Benefit within the District please refer to both Appendix A in this report, and the City's adopted budget for Fiscal Year 2026-27.

Table No. 1: Summary of Estimated Revenue by Zone	
Benefit Zone Description	**Estimated FY 2026-27 Revenue***
Original Benefit Zone	$497,153
Benefit Zone 1 - Lincoln Crossing Phase I	$303,959
Benefit Zone 2 - Twelve Bridges & Verderas at Twelve Bridges (Villages 13-1, 13-2, 13-3, 14-1, 14-2, 15, 16, 17, 18 & 20)	$164,716
Benefit Zone 3 - Twelve Bridges (Village 8-4)	$70,156
Benefit Zone 4 - Clayton Village	$4,260
Benefit Zone 5 - Lincoln Crossing Phases II, IIIA & IIIB	$923,764
Benefit Zone 6 - Foskett Ranch	$260,660
Benefit Zone 7 - Joiner Village (Beazer Homes)	$35,485
Benefit Zone 8 - Lincoln Terrace Apartments	$23,367
Benefit Zone 9 - Twelve Bridges (Village 8, Units 5 & 6)	$147,226
Benefit Zone 10 - Twelve Bridges (Village 19, Units A & B)	$16,432
Benefit Zone 11 - Sterling Pointe (Parcel A)	$28,086
Benefit Zone 12 - Sterling Pointe (Parcel B)	$30,244
Benefit Zone 13 - Lakeside 6 (Units 1 thru 5)	$212,169
Benefit Zone 14 - Rozonwski Parcel Map	$1,947
Benefit Zone 15 - Lincoln Gateway Residential	$24,440
Benefit Zone 16 - Aviation Business Park	$33,546
Benefit Zone 17 - 3D South	$99,463
Benefit Zone 18 - Aitken Ranch - Sorrento (Villages 1 - 9)	$478,372
Benefit Zone 19 - Twelve Bridges (Village 9, Units 1 - 4)	$258,767
Benefit Zone 20 - Twelve Bridges (Village 12)	$13,487
Benefit Zone 21 - Twelve Bridges - Main Village Commercial	$32,217
Benefit Zone 22 - Sterling Pointe (Parcel C)	$37,287
Benefit Zone 23 - Cypress Meadows/Cresleigh Grove	$0
Benefit Zone 24 - Lincoln Highlands	$104,506
Benefit Zone 25 - Verderas (Village 23)	$26,103
Benefit Zone 26 - Lincoln Gateway Commercial	$13,174
Benefit Zone 27 - Lincoln Square Commercial	$6,593
Benefit Zone 28 - Lincoln 270 Industrial	$22,050
Benefit Zone 29 - Village Walk Town Houses	$986
Benefit Zone 30 - Venture Drive Business Condominiums	$20,647
Benefit Zone 31 - Clover Meadows	$13,341
Benefit Zone 32 - Lincoln Stake Center	$12,180
	$3,916,781

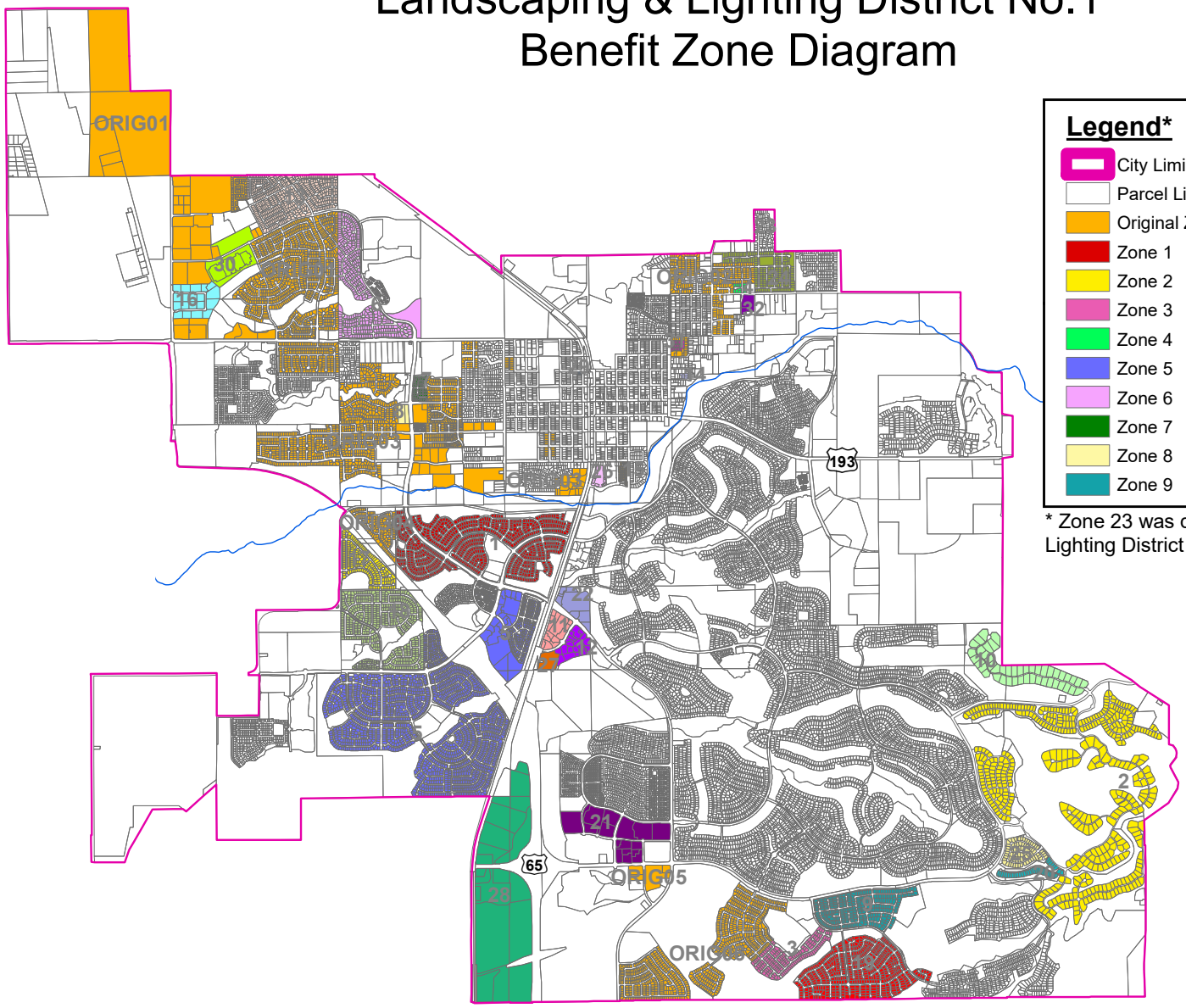
*County only accepts assessments in even pennies. Therefore, the assessment revenue shown above may differ than what is placed on the property tax rolls.

PART C

ASSESSMENT DISTRICT DIAGRAM

The boundary of the District is completely within the boundaries of the City of Lincoln. The Assessment Diagram for the Original Zone and the 31 Zones of Benefit are on file in the Office of the City Clerk of the City of Lincoln and shown on the following page of this Report. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Placer County Assessor, for the year when this Report was prepared, and are incorporated by reference herein and made part of this Report.

City of Lincoln
Landscaping & Lighting District No.1
Benefit Zone Diagram



Legend*

City Limits	Zone 10	Zone 22
Parcel Lines	Zone 11	Zone 24
Original Zone	Zone 12	Zone 25
Zone 1	Zone 13	Zone 26
Zone 2	Zone 14	Zone 27
Zone 3	Zone 15	Zone 28
Zone 4	Zone 16	Zone 29
Zone 5	Zone 17	Zone 30
Zone 6	Zone 18	Zone 31
Zone 7	Zone 19	Zone 32
Zone 8	Zone 20	
Zone 9	Zone 21	

* Zone 23 was detached from the Landscaping & Lighting District No. 1 on November 10, 2020.

N

4,900 0 4,900 9,800 Feet

FRANCISCO AND ASSOCIATES

PART D

METHOD OF APPORTIONMENT OF ASSESSMENT

This section explains the benefits to be derived from the improvements and the methodology used to apportion the total assessments to the properties within the District.

The method used for apportioning the assessment is based upon the relative special benefits to be derived by the properties in each Zone of Benefit of the District over and above the general benefits conferred on real property to the public at large. The assessment is apportioned to each parcel in proportion to the relative cost of the special benefits from the improvements.

Discussion of Benefit

Part 2 of Division 15 of the Streets and Highways Code, the Landscaping and Lighting Act of 1972, permits the establishment of assessment districts by Agencies for the purpose of providing certain public improvements which include the construction, operation, maintenance and servicing of landscaping, parks, open space, streetlighting, and traffic signal improvements.

Section 22573 of the Landscaping and Lighting Act of 1972 requires that maintenance assessments must be levied according to benefit rather than according to assessed value. This Section states:

> *"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefit to be received by each such lot or parcel from the improvements."*

In addition, the 1972 Act permits the designation of Zones of Benefit within any individual assessment district if "by reasons or variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvement" (Sec. 22574). Thus, the 1972 Act requires the levy of a true "assessment" rather than a "special tax."

Article XIIID, Section 4(a) of the California Constitution (also known as Proposition 218) limits the amount of any assessment to the proportional special benefit conferred on the property.

> *"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."*

Article XIIID provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the

assessment. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-way, public greenbelts, and public parkways, and that portion of public property that is not developed and used for business purposes similar to private residential, commercial, industrial, and institutional activities.

Arterial/Major Roadway Landscape and Streetlighting Benefit Determination

Arterial/major roadways allow property owners and residents to easily and efficiently access all areas of the City and therefore provide a special and direct benefit to properties in the City. The arterial/major roadways within the City that fall into this category are Aviation Blvd, East Ave, Ferrari Ranch Rd, Joiner Pkwy, Lincoln Blvd, McBean Park Dr, Nicolaus Rd, Twelve Bridges Dr, and Virginiatown Rd.

The special and direct benefit conferred on property within the City from the roadside and median landscaping consists of enhanced beautification throughout the City and enhanced beautification to entrances of the newer developments. If these landscape improvements were not installed, the property would not look as appealing to property owners, patrons, and prospective buyers which would adversely affect the desirability of their property. Therefore, these landscape improvements provide a specific enhancement to their property values and not a general enhancement of property values.

The special and direct benefit conferred on property within the City from streetlights located along the arterial/major roadways consists of safer pedestrian and vehicular access, improved aesthetics, and crime deterrence during nighttime hours.

In addition to the special and direct benefits the property owners within the City of Lincoln receive from these enhanced landscaping and streetlighting improvements, there are also general benefits received by property owners and residents located outside of the City. These general benefits occur when vehicular and pedestrian flow-through traffic originates from outside the City's limits from individuals who use the City's arterial/major roadways to travel to another destination outside of the City without stopping at a property within the City. These general benefits cannot be assessed to the properties within the City. It has been determined that vehicular and pedestrian flow-through traffic along the City's arterial/major roadways, which originates from outside the City's limits and ends at another destination outside of the City, is minimal because State Highway 65 provides the best and quickest access to and from neighboring cities. It is estimated that arterial/major roadway landscape and streetlighting improvements provide 1% general benefit to the public at large and to the parcels outside of the City and therefore 1% of the annual cost to operate and maintain these arterial/major roadway improvements is paid for by the City and is not assessed to the parcels within the LLAD.

Arterial/Major Roadway Traffic Signals Benefit Determination

When properly located and operated, traffic signals on arterial/major roadways are an invaluable tool for the safe and efficient movement of vehicles and pedestrian traffic throughout the City. Proper operation, maintenance, and servicing of a traffic signal system benefits properties by providing efficient ingress and egress from and to each development and safe traveling at night. Therefore, traffic signals on arterial/major

roadways provide a special and direct benefit to all properties in the City.

In addition to the special and direct benefits the property owners within the City of Lincoln receive from traffic signal improvements, there are also general benefits received by property owners and residents located outside of the City. These general benefits occur when vehicular and pedestrian flow-through traffic originates from outside the City's limits from individuals who use the City's arterial/major roadways to travel to another destination outside of the City without stopping at a property within the City. These general benefits cannot be assessed to the properties within the City. It has been determined that vehicular and pedestrian flow-through traffic along the City's arterial/major roadways, which originates from outside the City's limits and ends at another destination outside of the City, is minimal because State Highway 65 provides the best and quickest access to and from neighboring cities. It is estimated that traffic signal improvements provide 1% general benefit to the public at large and to the parcels outside of the City and therefore 1% of the annual cost to operate and maintain these traffic signal improvements is paid for by the City and is not assessed to the parcels within the LLAD.

Public Park and Recreation Benefit Determination

Park and recreational facilities enable property owners to participate in sporting events, leisure activities, picnics, organized social events, and other neighborly activities. Studies in a number of neighborhoods and communities, including counties and cities throughout the United States, have indicated that park and recreational facilities, if well maintained, have caused an increase in the desirability to live within these communities. These studies confirm the opinion long held by planning authorities as to the economic value to parcels from park and recreational facilities located nearby. Therefore, parcels realize a direct enhancement of property values from having direct access to park and recreational facilities. In addition, studies have also shown that direct enhancement of property values increase more when the park and recreational facilities are in place, improved, operable, safe, clean, and well maintained near their parcels. Conversely, property values decrease when park and recreational facilities are non-existent, unsafe, or destroyed by the elements or vandalism. Park and Recreational facilities in the City are separated into four categories: Community Parks, Large Neighborhood Parks, Small Neighborhood Parks, and Regional Parks. A summary of the City's parks with the corresponding category is provided in Table 2 below.

Table No. 2: City of Lincoln Parks
Community Parks
Auburn Ravine Park, Joiner Park, Robert Jimenez Park, and Wilson Park
Large Neighborhood Parks
Aitken Park, Coyote Pond Park, Peter Singer Park, Twelve Bridges Park, and Nathan Dubin Park
Small Neighborhood Parks
Atkinson Park, Brown Park, Machado Park, Markham Park, Pete Demas Park, Scheiber Park, Sheffield Park, and Palo Verde Park
Regional Parks
Foskett Regional Park and McBean Park

Community and Regional Parks provide amenities and recreational facilities that can be utilized by property owners throughout the City for sporting events, leisure activities, organized City-wide social events, etc. Therefore, Regional and Community Parks confer special benefits on all property within the City. In addition, it is possible, but not likely due to limited accessibility, that Regional and Community Parks will be utilized by people who reside outside the City limits. This incidental use, which may not be paid for by the LLAD property owners, is considered to be the general benefit and is estimated to be 2% of the annual cost to operate and maintain Regional and Community Park improvements.

Neighborhood Parks are generally much smaller in size and provide amenities and recreational facilities that are designed to serve the adjacent neighborhood parcels within developments. Therefore, they are of special benefit to the properties within the corresponding development. Neighborhood parks have limited parking and visibility to the public at large which makes use of these parks by people that reside out of the respective developments highly unlikely. The general benefit is estimated to be 2% of the annual cost to operate and maintain large Neighborhood Parks and 1% of the annual cost to operate and maintain small Neighborhood Parks.

Open Space and Trail Benefit Determination

Open space and trail facilities are located throughout the City and provide a special and direct benefit to all properties within the City. The overall quality of life and desirability of the City is enhanced when open space and trail facilities are safe, clean, and well-maintained. Property desirability in an area also increases when there is an increased number of open space and trail facilities. These open space and trail facilities enable property owners to participate in leisure activities such as picnics and other miscellaneous activities. It is possible, but not likely due to limited accessibility, that the City's open space areas and trails will be utilized by people who reside outside the City limits. This incidental use, which may not be paid for by the LLAD property owners, is considered to be the general benefit and is estimated to be 2% of the annual cost to operate and maintain City open space and trail improvements.

In-Tract or Localized Landscape and Streetlighting Benefit Determination

The in-tract landscaping and streetlighting improvements provide a special and direct benefit to all parcels within their respective Zones of Benefit. The special and direct benefit conferred on property from roadside and entryway landscaping consists of enhanced beautification throughout the neighborhood. If these landscape improvements were not installed, the property would not look as appealing to property owners and prospective buyers which would adversely affect the desirability of their property. Therefore, these landscape improvements provide a specific enhancement to their property values and not a general enhancement of property values. The special and direct benefit conferred on property from streetlights located along the roadways consists of safer pedestrian and vehicular access, improved aesthetics, and crime deterrence during nighttime hours.

It is anticipated that there will be minimal flow through traffic within the in-tract or local streets associated with the Zones of Benefit. However, there is a possibility for pedestrians and vehicles to access a destination outside of the development through the in-tract streets and therefore the in-tract streetlighting and landscape improvements provide a minimal general benefit to the public at large or to the parcels outside of each neighborhood Zone. Based on the industry standard for comparable neighborhoods, 1% of the annual cost to operate and maintain the in-tract streetlighting and landscape improvements is considered to be general benefit.

Assessment Methodology

The total cost to construct, operate, maintain, and service the landscaping, parks, park facilities, open spaces, trails, streetlighting, and traffic signal facilities are apportioned in accordance with a methodology that is consistent with standard assessment engineering practices.

As new development occurs throughout the City, the new development may be annexed into an existing Zone of Benefit or a new Zone of Benefit may be formed within the District. This process ensures that there is a viable funding source to construct, operate, maintain, and service the facilities listed above. Each new development is evaluated to determine which improvements are of a specific and direct benefit to the parcels within the development and then a benefit assessment methodology is developed to allocate the costs of the improvements to the benefiting parcels.

Since the assessments are levied on the owners of properties as shown on the secured property tax rolls, the final charges must be assigned by Assessor's Parcel Number. If assessments were to be allocated by parcel, not considering land use, this would not be equitable, because a single-family parcel would be paying the same as a 50-unit apartment parcel or a large commercial establishment. Therefore, as previously stated, the total assessment costs are allocated to each parcel of land based on the special benefit they receive from the improvements.

The single-family residential parcel has been selected as the basic unit for the calculation of assessments since it represents over 80% of the parcels within the City. Therefore, the single-family residential parcel is defined as one (1.00) Equivalent Dwelling Unit (EDU).

The assessment methodology used to assign EDUs to other types of land uses in proportion to the special benefit they receive relative to the single-family residential parcel for each Zone of Benefit is explained on the following pages.

Exempted from the assessments would be the areas of all public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, all easements and rights-of-way, all public parks, greenbelts, parkways, and all other public property designated as open space.

City-wide Improvements

City-wide improvements provide a special and direct benefit to properties within City limits and consist of the following: arterial/major roadway landscape and lighting improvements, regional and community parks, and open space/trail areas. The special benefit boundary for city-wide improvements is contiguous with City limits and is therefore comprised of parcels both within the LLAD and not in the LLAD (non-LLAD parcels).

To allocate costs associated with City-wide improvements proportionately and equitably to each parcel within the City the Equivalent Dwelling Unit (EDU) methodology will be used. The EDU methodology is described below.

Single-Family Residential (SFR)

Since the developed single-family residential parcel represents over 80% of the total parcels within the City, it is used as the basic unit for calculation of EDUs and is defined as **1.00 EDU.** Developed SFR parcels are defined as parcels that have a land use classification as single-family residential with the Placer County Assessor's Office.

Residential Condominiums (CON)

The building square footage of a residential condominium unit is typically 75% of the building square footage of an SFR home. Therefore, this can correlate to a condominium unit having 25% less residents on average per unit than an SFR home. Since there are 25% fewer residents, the impact to improvements is less. Therefore, the benefit for a condominium unit is equal to 75% of a single-family home, or **0.75 EDUs/parcel**. CON parcels are defined as parcels that have a land use classification as condominium or townhome, with the Placer County Assessor's Office.

Multi-Family Residential & Mobile Home Parks (MFR)

The building square footage of a multi-family unit (e.g. apartment, duplex, tri-plex, mobile home, etc.) is typically 50% of the building square footage of a SFR home. Therefore, this can correlate to a multi-family unit having 50% less residents on average per unit than an SFR home. Since there are 50% fewer residents the impact to improvements is less. Therefore, the benefit for a multi-family unit is equal to 50% of a single-family home, or **0.50 EDUs/unit**. MFR parcels are defined as parcels that have a land use classification as multi-family, which includes duplexes, triplexes, apartments, mobile homes, etc., with the Placer County Assessor's Office.

Non-Residential Property (including Public Property)
Non-residential properties such as commercial (COM), industrial (IND), institutional (INST), office (OFC), and medical (MED) properties also benefit from the City-wide improvements. The special benefit arises from the opportunity for employees to utilize arterial/major roadway improvements to get to and from work, utilize park and recreational facilities before work, during lunch or after work, etc. Non-residential properties are assigned EDUs based on their employee population compared to a typical single-family home. To determine the number of employees for a non-residential parcel, the building square footage was obtained from the County Assessor's office. The employee population can then be estimated by multiplying by the employee density shown in Table No. 3 below by the parcel's building square footage.

Table No. 3: Non-residential Employee Density

Land use	Employee Density
COM	2 per 1,000 SF
IND	1 per 1,000 SF
INST	2 per 1,000 SF
OFC	3 per 1,000 SF

The SFR home has an average of 2.85 residents per home. Table No. 4 below shows the EDU calculations for each class of property.

Table No. 4: EDUs by Property Class

Residential Property		
Single-Family	1.000	EDUs/Unit
Condominium	0.750	EDUs/Unit
Multi-Family	0.500	EDUs/Unit
Non-Residential Property		
Commercial	0.702	EDUs/1,000 SF
Industrial	0.351	EDUs/1,000 SF
Institutional	0.702	EDUs/1,000 SF
Medical	1.053	EDUs/1,000 SF
Office	1.053	EDUs/1,000 SF

Example Commercial Parcel calculation: A commercial building that is 1,000 sq. ft. in size has 2 employees on average (see Table No. 3 above) compared to 2.85 residents per SFR home. Therefore, the commercial building would have 0.702 EDUs/1,000 sq. ft. of building space (2.00 employees/2.85 residents = 0.702 EDUs).

To further apportion costs equitably based on the benefit received from City-wide improvements, the following benefit reduction factors have been applied:

Arterial/Major Roadway Landscaping
Parcels located within a LLAD Zone of Benefit have enhanced landscaping installed along the Arterial/Major Roadways accessing their developments. Parcels in the City of Lincoln that are not in a LLAD Zone of Benefit are generally located in the older parts of the City and do not have this enhanced level of landscaping located at the entrances to their developments. Therefore, an enhanced beautification benefit factor of 0.5 is applied to all parcels in the City that are not located in a LLAD Zone of Benefit.

Community Parks, Regional Parks, Open Space/Trail areas
Non-residential parcels benefit less than the residential parcels because their employees have less time/opportunity to use the parks and open space/trail facilities than residents who live in the City. Employees can typically use the parks and open space/trail facilities before work, during lunch, and after work. Residents can use the parks and open space/trail facilities during the same time and on weekends since they live in the area. This reduction in employee usage is demonstrated by the typical park construction standards which are to build 3.0 acres of park per 1,000 residents vs. 0.5 acres of park per 1,000 employees. Based on this information, it is reasonable to assume that for non-residential properties the opportunity to use and benefit from the park and open space/trail facilities is approximately 16.7% (0.5 acres / 3.0 acres) of that for residential properties. Therefore, a non-residential benefit factor of 0.167 is applied to non-residential properties within the City.

Vacant (Unimproved) Land
The underlying benefit of City-wide improvements accrues to the land and relates to the permanent nature of certain improvements. The maintenance effort is of benefit to all land within the City. The minimum level of service required to maintain improvements in the City is estimated to be 25% of that required for build-out maintenance costs. Accordingly, the estimated benefit received by an unimproved parcel of land with an approved development potential is 25% of that received by an improved parcel, equal in size assuming that the unimproved land will have no use of the facilities. Therefore, an undeveloped benefit factor of 0.25 is applied to vacant (unimproved) properties in the City.

Based on the assessment methodology described above for City-wide improvements, the maintenance cost responsibility is summarized in Table No. 5 below:

Table No. 5: City-wide Improvements Maintenance Responsibility

Maintenance/Improvement Type	% Special Benefit (LLAD Parcels)	% Special Benefit* (Non-LLAD Parcels)	% General* Benefit
Arterial/Major Roadway Street Lighting and Traffic Signal Improvements	46.7%	52.3%	1%
Arterial/Major Roadway Landscape Improvements	71.1%	27.9%	1%
Community Parks	66.0%	32.0%	2%
Regional Parks	66.0%	32.0%	2%
Open Space Areas	66.0%	32.0%	2%

*The % Special Benefit (Non-LLAD Parcels) and % General Benefit should not be paid with LLAD assessment revenue

Below is a listing of each of the Zones of Benefit, their corresponding number and type of parcels/units/acres within each Zone of Benefit and the method of apportioning the costs of the improvements (both pro-rated share of City-wide improvements and local improvements excluding the general benefit portion) to the benefiting parcels.

Original Benefit Zone

The Original Benefit Zone is comprised of approximately 3,500 parcels which include single-family residential, multi-family residential, condominiums, town houses, commercial, industrial, and vacant (undeveloped) parcels. This Zone of Benefit includes all parcels in Landscaping and Lighting District No. 1 that were annexed prior to Fiscal Year 2004-05. The maximum assessment per equivalent dwelling unit (EDU) vary for each development within the Original Benefit Zone. The maximum rates per development were established based upon the estimated cost to construct, operate, maintain and service the improvements within each development. These maximum assessment rates do not increase each fiscal year.

City Council has approved the annexation of the Twelve Bridges Village 11, 1401 Aviation Blvd, Lakeside 6, Twelve Bridges Village 1, Twelve Bridges Village 2, Cresleigh Grove, and Magnolia Village developments into CFD No. 2018-1. The ongoing maintenance of park, landscaping, streetlighting, open space, and trail improvements associated with these developments will be funded through CFD No. 2018-1.

In Fiscal Year 2026-27 the total assessment revenue that will be collected to construct, operate, maintain and service the facilities benefiting the Original Benefit Zone is $497,153.

The maximum assessment rates for Benefit Zones No. 1 through 32 include an approved annual adjustment for inflation. The annual adjustment is based upon the Consumer Price Index (CPI) for the San Francisco Bay Area - All Urban Consumers. The maximum rates for Fiscal Year 2026-27 include a 2.48% inflation adjustment over the Fiscal Year 2025-26 maximum assessment rates.

Benefit Zone 1 – Lincoln Crossing Phase I

Benefit Zone 1 is comprised of 828 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2004-05 and the maximum assessment rate was set at $200.22 per EDU with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2004. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2026-27 there are 828.00 EDUs that are assessable, and the total assessment revenue to be collected is $303,959. This results in the following assessments that will be levied:

Maximum Rate: $367.10 / EDU
Fiscal Year 2026-27 Rate: $367.10 / EDU

Benefit Zone 2 – Twelve Bridges & Verdera at Twelve Bridges (Villages 13-1, 13-2, 13-3, 14-1, 14-2, 15, 16, 17, 18 & 20

Benefit Zone 2 is comprised of 454 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2004-05 and the maximum assessment rate was set at $197.88 per EDU with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2004. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2026-27 there are 454.00 EDUs that are assessable, and the total assessment revenue to be collected is $164,716. This results in the following assessments that will be levied:

Maximum Rate: $362.81 / EDU
Fiscal Year 2026-27 Rate: $362.81 / EDU

Benefit Zone 3 - Twelve Bridges (Village 8-4)

Benefit Zone 3 is comprised of 146 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2004-05 and the maximum assessment rate was set at $262.08 per EDU with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2004. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2026-27 there are 146.00 EDUs that are assessable, and the total assessment revenue to be collected is $70,156. This results in the following assessments to be levied:

Maximum Rate: $480.52 / EDU
Fiscal Year 2026-27 Rate: $480.52 / EDU

Benefit Zone 4 – Clayton Village

Benefit Zone 4 is comprised of 13 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2004-05 and the maximum assessment rate was set at $178.74 per EDU with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2004. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2026-27 there are 13.00 EDUs that are assessable, and the total assessment revenue to be collected is $4,260. This results in the following assessments to be levied:

Maximum Rate: $327.71 / EDU
Fiscal Year 2026-27 Rate: $327.71 / EDU

Benefit Zone 5 – Lincoln Crossing Phases II, IIIA & IIIB

Benefit Zone 5 is comprised of 1,899 single-family residential parcels, 174 condominium residential parcels and 47.77 acres of commercial parcels. This Zone of Benefit was formed in Fiscal Year 2005-06 and the maximum assessment rate was set at $212.56 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2005. Single-family and condominium parcels are assessed at 1.00 EDU/parcel and commercial parcels are assessed at 7.00 EDUs/acre.

In Fiscal Year 2026-27 there are 2,407.39 EDUs that are assessable, and the total assessment revenue to be collected is $923,764. This results in the following assessments that will be levied:

Maximum Rate: $383.72 / EDU
Fiscal Year 2026-27 Rate: $383.72 / EDU

Benefit Zone 6 – Foskett Ranch

Benefit Zone 6 is comprised of 322 single-family residential parcels, 113 condominium residential parcels and 11.90 acres of commercial parcels. This Zone of Benefit was formed in Fiscal Year 2005-06 and the maximum assessment rate was set at $306.76 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2005. Single-family and condominium parcels are assessed at 1.00 EDU/parcel and commercial parcels are assessed at 3.00 EDUs/acre.

In Fiscal Year 2026-27 there are 470.70 EDUs that are assessable, and the total assessment revenue to be collected is $260,660. This results in the following assessments to be levied:

Maximum Rate: $553.77 / EDU
Fiscal Year 2026-27 Rate: $553.77 / EDU

Benefit Zone 7 – Joiner Village (Beazer Homes)

Benefit Zone 7 is comprised of 96 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2005-06 and the maximum assessment rate was set at $204.76 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2005. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2026-27 there are 96.00 EDUs that are assessable, and the total assessment revenue to be collected is $35,485. This results in the following assessments to be levied:

Maximum Rate: $369.64 / EDU
Fiscal Year 2026-27 Rate: $369.64 / EDU

Benefit Zone 8 – Lincoln Terrace Apartments

Benefit Zone 8 is comprised of two (2) multi-family residential parcels consisting of 80 apartment units combined. This Zone of Benefit was formed in Fiscal Year 2005-06 and the maximum assessment rate was set at $161.80 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2005. Each multi-family unit is assessed at 1.00 EDU/unit.

In Fiscal Year 2026-27 there are 80.00 EDUs that are assessable, and the total assessment revenue to be collected is $23,367. This results in the following assessments to be levied:

Maximum Rate: $292.09 / EDU
Fiscal Year 2026-27 Rate: $292.09 / EDU

Benefit Zone 9 – Twelve Bridges (Village 8, Units 5 & 6)

Benefit Zone 9 is comprised of 306 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2005-06 and the maximum assessment rate was set at $266.52 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2005. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2026-27 there are 306.00 EDUs that are assessable, and the total assessment revenue to be collected is $147,226. This results in the following assessments to be levied:

Maximum Rate: $481.13 / EDU
Fiscal Year 2026-27 Rate: $481.13 / EDU

Benefit Zone 10 – Twelve Bridges (Village 19, Units A & B)

Benefit Zone 10 is comprised of 46 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2005-06 and the maximum assessment rate was set at $197.88 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2005. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2026-27 there are 46.00 EDUs that are assessable, and the total assessment revenue to be collected is $16,432. This results in the following assessments to be levied:

Maximum Rate: $357.22 / EDU
Fiscal Year 2026-27 Rate: $357.22 / EDU

Benefit Zone 11 – Sterling Pointe (Parcel A)

Benefit Zone 11 is comprised of commercial and industrial parcels totaling 16.348 acres. This Zone of Benefit was formed in Fiscal Year 2005-06 and the maximum assessment rate was set at $253.78 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2005. Commercial and industrial parcels are assessed at 5.00 EDU/acre.

In Fiscal Year 2026-27 there are 81.74 EDUs that are assessable, and the total assessment revenue to be collected is $28,086. This results in the following assessments to be levied:

Maximum Rate: $458.13 / EDU
Fiscal Year 2026-27 Rate: $343.60 / EDU

Benefit Zone 12 – Sterling Pointe (Parcel B)

Benefit Zone 12 is comprised of commercial parcels totaling 17.199 acres. This Zone of Benefit was formed in Fiscal Year 2005-06 and the maximum assessment rate was set at $259.76 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2005. Commercial parcels are assessed at 5.00 EDU/acre.

City Council approved the annexation of the 871 Sterling Parkway development into CFD No. 2018-1. The ongoing maintenance of park, landscaping, streetlighting, open space, and trail improvements associated with this development will be funded through CFD No. 2018-1.

In Fiscal Year 2026-27 there are 86.00 EDUs that are assessable, and the total assessment revenue to be collected is $30,244. This results in the following assessments that will be levied:

Maximum Rate: $468.92 / EDU
Fiscal Year 2026-27 Rate: $351.69 / EDU

Benefit Zone 13 – Lakeside 6 (Units 1, 3, 4 & 5)

Benefit Zone 13 is comprised of 458 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2006-07 and the maximum assessment rate was set at $264.14 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2006. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2026-27 there are 458.00 EDUs that are assessable, and the total assessment revenue to be collected is $212,169. This results in the following assessments to be levied:

Maximum Rate: $463.25 / EDU
Fiscal Year 2026-27 Rate: $463.25 / EDU

Benefit Zone 14 – Roznowski Parcel Map

Benefit Zone 14 is comprised of 5 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2006-07 and the maximum assessment rate was set at $222.00 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2006. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2026-27 there are 5.00 EDUs that are assessable, and the total assessment revenue to be collected is $1,947. This results in the following assessments to be levied:

Maximum Rate: $389.34 / EDU
Fiscal Year 2026-27 Rate: $389.34 / EDU

Benefit Zone 15 - Lincoln Gateway Residential

Benefit Zone 15 is comprised of 51 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2006-07 and the maximum assessment rate was set at $273.24 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2006. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2026-27 there are 51.00 EDUs that are assessable, and the total assessment revenue to be collected is $24,440. This results in the following assessments to be levied:

Maximum Rate: $479.21 / EDU
Fiscal Year 2026-27 Rate: $479.21 / EDU

Benefit Zone 16 – Aviation Business Park

Benefit Zone 16 is comprised of industrial parcels totaling 31.2 acres. This Zone of Benefit was formed in Fiscal Year 2006-07 and the maximum assessment rate was set at $272.48 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2006. Industrial parcels are assessed at 3.00 EDU/acre.

In Fiscal Year 2026-27 there are 93.60 EDUs that are assessable, and the total assessment revenue to be collected is $33,546. This results in the following assessments to be levied:

Maximum Rate: $477.87 / EDU
Fiscal Year 2026-27 Rate: $358.40 / EDU

Benefit Zone 17 – 3D South

Benefit Zone 17 is comprised of 185 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2006-07 and the maximum assessment rate was set at $306.56 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2006. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2026-27 there are 185.00 EDUs that are assessable, and the total assessment revenue to be collected is $99,463. This results in the following assessments to be levied:

Maximum Rate: $537.64 / EDU
Fiscal Year 2026-27 Rate: $537.64 / EDU

Benefit Zone 18 – Aitken Ranch – Sorrento (Villages 1-10)

Benefit Zone 18 is comprised of 458 single-family residential parcels and 39 medium density residential units. This Zone of Benefit was formed in Fiscal Year 2006-07 and the maximum assessment rate was set at $252.04 per EDU. However, in Fiscal Year 2007-08 park improvements were added to this Zone of Benefit and the maximum assessment rate was increased through a Proposition 218 ballot process to $566.28 per equivalent dwelling unit with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2007. Single-family parcels are assessed at 1.00 EDU/parcel, multi-family residential parcels are assessed at 0.50 EDU/unit and vacant residential parcels that have not subdivided are not assessed.

In Fiscal Year 2026-27 there are 497.00 EDUs that are assessable, and the total assessment revenue to be collected is $478,372. This results in the following assessments to be levied:

Maximum Rate: $962.52 / EDU
Fiscal Year 2026-27 Rate: $962.52 / EDU

Benefit Zone 19 – Twelve Bridges (Village 9, Units 1-4)

Benefit Zone 19 is comprised of 485 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2006-07 and the maximum assessment rate was set at $304.22 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area

- All Urban Consumers as of February 2006. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2026-27 there are 485.00 EDUs that are assessable, and the total assessment revenue to be collected is $258,767. This results in the following assessments to be levied:

Maximum Rate: $533.54 / EDU
Fiscal Year 2026-27 Rate: $533.54 / EDU

Benefit Zone 20 – Twelve Bridges (Village 12)

Benefit Zone 20 is comprised of 38 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2006-07 and the maximum assessment rate was set at $202.38 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2006. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2026-27 there are 38.00 EDUs that are assessable, and the total assessment revenue to be collected is $13,487. This results in the following assessments to be levied:

Maximum Rate: $354.93 / EDU
Fiscal Year 2026-27 Rate: $354.93 / EDU

Benefit Zone 21 – Twelve Bridges – Main Village Commercial

Benefit Zone 21 is comprised of commercial parcels totaling 66.05 acres. This Zone of Benefit was formed in Fiscal Year 2006-07 and the maximum assessment rate was set at $428.62 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2006. Commercial parcels are assessed at 7.00 EDU/acre.

In Fiscal Year 2026-27 there are 462.35 EDUs that are assessable, and the total assessment revenue to be collected is $32,217. This results in the following assessments to be levied below the maximum rate:

Maximum Rate: $751.71 / EDU
Fiscal Year 2026-27 Rate: $69.68 / EDU

Benefit Zone 22 – Sterling Pointe (Parcel C)

Benefit Zone 22 is comprised of commercial parcels totaling 21.028 acres. This Zone of Benefit was formed in Fiscal Year 2006-07 and the maximum assessment rate was set at $269.62 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area

- All Urban Consumers as of February 2006. Commercial parcels are assessed at 5.00 EDU/acre.

In Fiscal Year 2026-27 there are 105.14 EDUs that are assessable, and the total assessment revenue to be collected is $37,287. This results in the following assessments to be levied:

Maximum Rate: $472.86 / EDU
Fiscal Year 2026-27 Rate: $354.65 / EDU

Benefit Zone 23 – Cypress Meadows/Cresleigh Grove

This Zone of Benefit was formed in Fiscal Year 2007-08 and formally detached from the District on November 10, 2020.

Benefit Zone 24 – Lincoln Highlands

Benefit Zone 24 is comprised of 180 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2007-08 and the maximum assessment rate was set at $341.58 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2007. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2026-27 there are 180.00 EDUs that are assessable, and the total assessment revenue to be collected is $104,506. This results in the following assessments to be levied:

Maximum Rate: $580.59 / EDU
Fiscal Year 2026-27 Rate: $580.59 / EDU

Benefit Zone 25 – Verdera (Village 23)

Benefit Zone 25 is comprised of 75 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2007-08 and the maximum assessment rate was set at $204.76 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2007. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2026-27 there are 75.00 EDUs that are assessable, and the total assessment revenue to be collected is $26,103. This results in the following assessments to be levied:

Maximum Rate: $348.04 / EDU
Fiscal Year 2026-27 Rate: $348.04 / EDU

Benefit Zone 26 – Lincoln Gateway Commercial

Benefit Zone 26 is comprised of commercial parcels totaling 4.743 acres. This Zone of Benefit was formed in Fiscal Year 2008-09 and the maximum assessment rate was set at $335.89 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of April 2008. Commercial parcels are assessed at 5.00 EDU/acre.

In Fiscal Year 2026-27 there are 23.72 EDUs that are assessable, and the total assessment revenue to be collected is $13,174. This results in the following assessments to be levied:

Maximum Rate: $555.52 / EDU
Fiscal Year 2026-27 Rate: $555.52 / EDU

Benefit Zone 27 – Lincoln Square Commercial

Benefit Zone 27 is comprised of commercial parcels totaling 8.70 acres. This Zone of Benefit was formed in Fiscal Year 2008-09 and the maximum assessment rate was set at $366.54 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of April 2008. Industrial parcels are assessed at 5.00 EDU/acre.

In Fiscal Year 2026-27 there are 43.50 EDUs that are assessable, and the total assessment revenue to be collected is $6,593. This results in the following assessments to be levied:

Maximum Rate: $606.21 / EDU
Fiscal Year 2026-27 Rate: $151.55 / EDU

Benefit Zone 28 – Lincoln 270 Industrial

Benefit Zone 28 is comprised of industrial parcels totaling up to 139.20 acres (or a total of 105.00 acres if Phase E is not developed). This Zone of Benefit was formed in Fiscal Year 2010-11 and the maximum assessment rate was set at $170.33 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2010. Industrial parcels are assessed at 5.00 EDUs/acre.

In Fiscal Year 2026-27 there are 525.00 EDUs that are assessable, and the total assessment revenue to be collected is $22,050. This results in the following assessments to be levied:

Maximum Rate: $273.57 / EDU
Fiscal Year 2026-27 Rate: $42.00 / EDU

Benefit Zone 29 – Village Walk Town Houses

Benefit Zone 29 is comprised of four (4) town house parcels. This Zone of Benefit was formed in Fiscal Year 2010-11 and the maximum assessment rate was set at $153.42 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2010. Town houses are assessed at 1.00 EDU/parcel.

In Fiscal Year 2026-27 there are 4.00 EDUs that are assessable, and the total assessment revenue to be collected is $986. This results in the following assessments to be levied:

Maximum Rate: $246.41 / EDU
Fiscal Year 2026-27 Rate: $246.41 / EDU

Benefit Zone 30 – Venture Drive Business Condominiums

Benefit Zone 30 is comprised of business condominium parcels totaling 38.6 acres. This Zone of Benefit was formed in Fiscal Year 2015-16 and the maximum assessment rate has been set at $112.90 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2011. Business Condominiums are assessed at 3.00 EDUs/acre.

In Fiscal Year 2026-27 there are 115.80 EDUs that are assessable, and the total assessment revenue to be collected is $20,647. This results in the following assessments to be levied:

Maximum Rate: $178.30 / EDU
Fiscal Year 2026-27 Rate: $178.30 / EDU

Benefit Zone 31 – Clover Meadows

Benefit Zone 31 is comprised of 29 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2015-16 and the maximum assessment rate has been set at $319.51 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of December 2014. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2026-27 there are 29.00 EDUs that are assessable, and the total assessment revenue to be collected is $13,341. This results in the following assessments to be levied:

Maximum Rate: $460.02 / EDU
Fiscal Year 2026-27 Rate: $460.02 / EDU

Benefit Zone 32 – Lincoln Stake Center

Benefit Zone 32 is comprised of commercial parcels totaling 5.09 acres. This Zone of Benefit was formed in Fiscal Year 2015-16 and the maximum assessment rate was set at $457.73 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of December 2015. Commercial parcels are assessed at 5.00 EDU/acre.

In Fiscal Year 2026-27 there are 25.43 EDUs that are assessable, and the total assessment revenue to be collected is $12,180. This results in the following assessments to be levied:

Maximum Rate: $638.72 / EDU
Fiscal Year 2026-27 Rate: $479.04 / EDU

PART E

PROPERTY LIST AND ASSESSMENT ROLL

A list of the addresses of all parcels and the description of each lot or parcel within each benefit zone of the City of Lincoln's Landscape and Lighting District is shown on the last equalized Property Tax Roll of the Placer County Assessor, which by reference is hereby made a part of this Report.

This list is keyed to the Assessor's Parcel Numbers as shown on the Assessment Roll, which includes the maximum proposed amount of assessments apportioned to each lot or parcel. The Assessment Roll is on file in the Office of the City Clerk of the City of Lincoln as shown in this Report in Appendix B.

APPENDIX A

DETAILED PROJECT COST BREAKDOWN

FY 2026-27 Assessments for 4,146.50 EDUs

COST ESTIMATE FY 2026-27 Original Benefit Zone	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**($1,030,830)**
Projected Assessment Revenue	$497,153
City Contribution (Non-LLAD funds)	$301,668
	$798,821
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($208,423)
Parks (Community, Neighborhood, Regional) and Open Space	($675,900)
Localized Landscaping	($110,579)
Localized Streetlighting	($77,400)
	($1,072,302)
Incidental Expenses	
City Administration and Personnel	($470,626)
Materials, Supplies, Equipment, and Contingencies	($389,101)
County Collection Fees	($4,972)
	($864,699)
Total Expenses:	**($1,937,001)**
Reserve Collection:	($1,138,180)
Estimated Ending Fund Balance	**($2,169,010)**
Assessment Rate	**Varies**

FY 2026-27 Assessments for 828.00 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 1 (Annexed FY 2004-05) Lincoln Crossing Phase I	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$426,892**
Projected Assessment Revenue	$303,959
City Contribution (Non-LLAD funds)	$62,135
	$366,094
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($37,666)
Parks (Community, Neighborhood, Regional) and Open Space	($159,618)
Localized Landscaping	$0
Localized Streetlighting	($20,700)
	($217,984)
Incidental Expenses	
City Administration and Personnel	($95,672)
Materials, Supplies, Equipment, and Contingencies	($79,099)
County Collection Fees	($3,040)
	($177,810)
Total Expenses:	**($395,794)**
Reserve Collection:	($29,700)
Estimated Ending Fund Balance	**$397,192**
Assessment Rate	**$367.10/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$367.10 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$367.10 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units	EDU Rate
Single-Family Residential	828	1.00
	No. of EDUs	**Revenue**
	828.00	$303,958.80

FY 2026-27 Assessments for 454.00 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 2 (Annexed FY 2004-05) Twelve Bridges & Verderas at Twelve Bridges	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$591,993**
Projected Assessment Revenue	$164,716
City Contribution (Non-LLAD funds)	$30,671
	$195,387
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($19,004)
Parks (Community, Neighborhood, Regional) and Open Space	($67,307)
Localized Landscaping	$0
Localized Streetlighting	$0
	($86,310)
Incidental Expenses	
City Administration and Personnel	($37,881)
Materials, Supplies, Equipment, and Contingencies	($31,319)
County Collection Fees	($1,647)
	($70,847)
Total Expenses:	**($157,157)**
Reserve Collection:	$38,230
Estimated Ending Fund Balance	**$630,223**
Assessment Rate	**$362.81/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$362.81 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$362.81 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units	EDU Rate
Single-Family Residential	454	1.00
	No. of EDUs	**Revenue**
	454.00	$164,715.74

FY 2026-27 Assessments for 146.00 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 3 (Annexed FY 2004-05) Twelve Bridges (Village 8-4)	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$34,179**
Projected Assessment Revenue	$70,156
City Contribution (Non-LLAD funds)	$11,154
	$81,310
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($6,642)
Parks (Community, Neighborhood, Regional) and Open Space	($30,277)
Localized Landscaping	($2,850)
Localized Streetlighting	($4,500)
	($44,268)
Incidental Expenses	
City Administration and Personnel	($19,429)
Materials, Supplies, Equipment, and Contingencies	($16,063)
County Collection Fees	($702)
	($36,194)
Total Expenses:	**($80,462)**
Reserve Collection:	$848
Estimated Ending Fund Balance	**$35,026**
Assessment Rate	**$480.52/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$480.52 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$480.52 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units	EDU Rate
Single-Family Residential	146	1.00

No. of EDUs	Revenue
146.00	$70,155.92

FY 2026-27 Assessments for 13.00 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 4 (Annexed FY 2004-05) Clayton Village	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$37,195**
Projected Assessment Revenue	$4,260
City Contribution (Non-LLAD funds)	$961
	$5,222
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($591)
Parks (Community, Neighborhood, Regional) and Open Space	($2,095)
Localized Landscaping	$0
Localized Streetlighting	($270)
	($2,956)
Incidental Expenses	
City Administration and Personnel	($1,297)
Materials, Supplies, Equipment, and Contingencies	($1,073)
County Collection Fees	($43)
	($2,413)
Total Expenses:	**($5,369)**
Reserve Collection:	($147)
Estimated Ending Fund Balance	**$37,048**
Assessment Rate	**$327.71/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$327.71 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$327.71 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units	EDU Rate
Single-Family Residential	13	1.00

No. of EDUs	Revenue
13.00	$4,260.23

FY 2026-27 Assessments for 2,407.39 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 5 (Annexed FY 2005-06) Lincoln Crossing Phases II, IIIA & IIIB	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$1,898,234**
Projected Assessment Revenue	$923,764
City Contribution (Non-LLAD funds)	$163,932
	$1,087,696
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($112,130)
Parks (Community, Neighborhood, Regional) and Open Space	($418,277)
Localized Landscaping	($1,219)
Localized Streetlighting	($40,680)
	($572,305)
Incidental Expenses	
City Administration and Personnel	($251,181)
Materials, Supplies, Equipment, and Contingencies	($207,669)
County Collection Fees	($9,238)
	($468,088)
Total Expenses:	**($1,040,393)**
Reserve Collection:	$47,303
Estimated Ending Fund Balance	**$1,945,537**
Assessment Rate	**$383.72/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$383.72 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$383.72 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	1899	1.00
Condominium Residential	174	1.00
Commercial	47.77	7.00

	No. of EDUs	Revenue
Single-Family Residential	1,899.00	$728,684.28
Condominium Residential	174.00	$66,767.28
Commercial	334.39	$128,312.13
	2,407.39	$923,763.69

FY 2026-27 Assessments for 470.70 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 6 (Annexed FY 2005-06) Foskett Ranch	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$464,142**
Projected Assessment Revenue	$260,660
City Contribution (Non-LLAD funds)	$33,710
	$294,370
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($21,546)
Parks (Community, Neighborhood, Regional) and Open Space	($67,334)
Localized Landscaping	($75,320)
Localized Streetlighting	($6,570)
	($170,770)
Incidental Expenses	
City Administration and Personnel	($74,950)
Materials, Supplies, Equipment, and Contingencies	($61,966)
County Collection Fees	($2,607)
	($139,523)
Total Expenses:	**($310,293)**
Reserve Collection:	($15,923)
Estimated Ending Fund Balance	**$448,219**
Assessment Rate	**$553.77/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$553.77 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$553.77 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	322	1.00
Condominium Residential	113	1.00
Commercial	11.9	3.00

	No. of EDUs	Revenue
Single-Family Residential	322.00	$178,313.94
Condominium Residential	113.00	$62,576.01
Commercial	35.70	$19,769.59
	470.70	$260,659.54

FY 2026-27 Assessments for 96.00 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 7 (Annexed FY 2005-06) Joiner Village (Beazer Homes)	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$113,062**
Projected Assessment Revenue	$35,485
City Contribution (Non-LLAD funds)	$7,048
	$42,534
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($4,367)
Parks (Community, Neighborhood, Regional) and Open Space	($15,467)
Localized Landscaping	$0
Localized Streetlighting	$0
	($19,834)
Incidental Expenses	
City Administration and Personnel	($8,705)
Materials, Supplies, Equipment, and Contingencies	($7,197)
County Collection Fees	($355)
	($16,257)
Total Expenses:	**($36,091)**
Reserve Collection:	$6,443
Estimated Ending Fund Balance	**$119,505**
Assessment Rate	**$369.64/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$369.64 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$369.64 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	96	1.00

No. of EDUs	Revenue
96.00	$35,485.44

FY 2026-27 Assessments for 80.00 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 8 (Annexed FY 2005-06) Lincoln Terrace Apartments	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$110,649**
Projected Assessment Revenue	$23,367
City Contribution (Non-LLAD funds)	$2,939
	$26,306
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($1,820)
Parks (Community, Neighborhood, Regional) and Open Space	($6,445)
Localized Landscaping	$0
Localized Streetlighting	($90)
	($8,354)
Incidental Expenses	
City Administration and Personnel	($3,667)
Materials, Supplies, Equipment, and Contingencies	($3,031)
County Collection Fees	($234)
	($6,932)
Total Expenses:	**($15,286)**
Reserve Collection:	$11,020
Estimated Ending Fund Balance	**$121,669**
Assessment Rate	**$292.09/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$292.09 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$292.09 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Multi-Family Residential	80	1.00

No. of EDUs	Revenue
80.00	$23,367.20

FY 2026-27 Assessments for 306.00 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 9 (Annexed FY 2005-06) Twelve Bridges (Village 8, Units 5 & 6)	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**($39,107)**
Projected Assessment Revenue	$147,226
City Contribution (Non-LLAD funds)	$24,505
	$171,731
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($13,920)
Parks (Community, Neighborhood, Regional) and Open Space	($84,626)
Localized Landscaping	($20,924)
Localized Streetlighting	($9,900)
	($129,370)
Incidental Expenses	
City Administration and Personnel	($56,780)
Materials, Supplies, Equipment, and Contingencies	($46,944)
County Collection Fees	($1,472)
	($105,195)
Total Expenses:	**($234,565)**
Reserve Collection:	($62,834)
Estimated Ending Fund Balance	**($101,941)**
Assessment Rate	**$481.13/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$481.13 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$481.13 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	306	1.00

No. of EDUs	Revenue
306.00	$147,225.78

FY 2026-27 Assessments for 46.00 EDUs

COST ESTIMATE FY 2026-27 Zone 10 (Annexed FY 2005-06) Twelve Bridges (Village 19, Units A & B)	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$67,977**
Projected Assessment Revenue	$16,432
City Contribution (Non-LLAD funds)	$3,377
	$19,809
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($2,093)
Parks (Community, Neighborhood, Regional) and Open Space	($7,411)
Localized Landscaping	$0
Localized Streetlighting	$0
	($9,504)
Incidental Expenses	
City Administration and Personnel	($4,171)
Materials, Supplies, Equipment, and Contingencies	($3,449)
County Collection Fees	($164)
	($7,784)
Total Expenses:	**($17,288)**
Reserve Collection:	$2,522
Estimated Ending Fund Balance	**$70,499**
Assessment Rate	**$357.22/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$357.22 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$357.22 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	46	1.00

No. of EDUs	Revenue
46.00	$16,432.12

FY 2026-27 Assessments for 81.74 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 11 (Annexed FY 2005-06) Sterling Pointe (Parcel A)	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$147,835**
Projected Assessment Revenue	$28,086
City Contribution (Non-LLAD funds)	$2,818
	$30,904
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($4,888)
Parks (Community, Neighborhood, Regional) and Open Space	($2,890)
Localized Landscaping	($1,632)
Localized Streetlighting	($810)
	($10,221)
Incidental Expenses	
City Administration and Personnel	($4,486)
Materials, Supplies, Equipment, and Contingencies	($3,709)
County Collection Fees	($281)
	($8,476)
Total Expenses:	**($18,697)**
Reserve Collection:	$12,207
Estimated Ending Fund Balance	**$160,041**
Assessment Rate	**$343.60/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$458.13 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$343.60 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Commercial	16.348	5.00

No. of EDUs	Revenue
81.74	$28,085.66

FY 2026-27 Assessments for 86.00 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 12 (Annexation FY 2005-06) Sterling Pointe (Parcel B)	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$180,780**
Projected Assessment Revenue	$30,244
City Contribution (Non-LLAD funds)	$2,076
	$32,320
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($3,585)
Parks (Community, Neighborhood, Regional) and Open Space	($2,119)
Localized Landscaping	($1,632)
Localized Streetlighting	($540)
	($7,875)
Incidental Expenses	
City Administration and Personnel	($3,456)
Materials, Supplies, Equipment, and Contingencies	($2,858)
County Collection Fees	($302)
	($6,616)
Total Expenses:	**($14,491)**
Reserve Collection:	$17,829
Estimated Ending Fund Balance	**$198,609**
Assessment Rate	**$351.69/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$468.92 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$351.69 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Commercial	10.767	5.00
Vacant Commercial	6.432	5.00

No. of EDUs	Revenue
86.00	$30,243.58

FY 2026-27 Assessments for 458.00 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 13 (Annexed FY 2006-07) Lakeside 6 (Units 1, 3, 4 & 5)	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$130,542**
Projected Assessment Revenue	$212,169
City Contribution (Non-LLAD funds)	$35,448
	$247,617
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($20,835)
Parks (Community, Neighborhood, Regional) and Open Space	($84,499)
Localized Landscaping	($47,989)
Localized Streetlighting	($11,160)
	($164,483)
Incidental Expenses	
City Administration and Personnel	($72,191)
Materials, Supplies, Equipment, and Contingencies	($59,685)
County Collection Fees	($2,122)
	($133,998)
Total Expenses:	**($298,481)**
Reserve Collection:	($50,864)
Estimated Ending Fund Balance	**$79,678**
Assessment Rate	**$463.25/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$463.25 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$463.25 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	458	1.00

	No. of EDUs	Revenue
Single-Family Residential	458.00	$212,168.50

FY 2026-27 Assessments for 5.00 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 14 (Annexed FY 2006-07) Roznowski Parcel Map	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$10,136**
Projected Assessment Revenue	$1,947
City Contribution (Non-LLAD funds)	$202
	$2,149
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($125)
Parks (Community, Neighborhood, Regional) and Open Space	($443)
Localized Landscaping	$0
Localized Streetlighting	$0
	($568)
Incidental Expenses	
City Administration and Personnel	($249)
Materials, Supplies, Equipment, and Contingencies	($206)
County Collection Fees	($19)
	($474)
Total Expenses:	**($1,042)**
Reserve Collection:	$1,106
Estimated Ending Fund Balance	**$11,242**
Assessment Rate	**$389.34/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$389.34 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$389.34 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	5	1.00

No. of EDUs	Revenue
5.00	$1,946.70

FY 2026-27 Assessments for 51.00 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 15 (Annexed FY 2006-07) Lincoln Gateway Residential	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**($8,285)**
Projected Assessment Revenue	$24,440
City Contribution (Non-LLAD funds)	$4,078
	$28,518
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($2,320)
Parks (Community, Neighborhood, Regional) and Open Space	($8,217)
Localized Landscaping	($11,967)
Localized Streetlighting	($630)
	($23,134)
Incidental Expenses	
City Administration and Personnel	($10,153)
Materials, Supplies, Equipment, and Contingencies	($8,395)
County Collection Fees	($244)
	($18,792)
Total Expenses:	**($41,926)**
Reserve Collection:	($13,408)
Estimated Ending Fund Balance	**($21,693)**
Assessment Rate	**$479.21/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$479.21 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$479.21 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	51	1.00

No. of EDUs	Revenue
51.00	$24,439.71

FY 2026-27 Assessments for 93.60 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 16 (Annexed FY 2006-07) Aviation Business Park	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$159,525**
Projected Assessment Revenue	$33,546
City Contribution (Non-LLAD funds)	$1,851
	$35,397
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($2,880)
Parks (Community, Neighborhood, Regional) and Open Space	($1,708)
Localized Landscaping	($8,675)
Localized Streetlighting	$0
	($13,264)
Incidental Expenses	
City Administration and Personnel	($5,821)
Materials, Supplies, Equipment, and Contingencies	($4,813)
County Collection Fees	($335)
	($10,970)
Total Expenses:	**($24,234)**
Reserve Collection:	$11,164
Estimated Ending Fund Balance	**$170,688**
Assessment Rate	**$358.40/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$477.87 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$358.40 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Industrial	31.200 acres	3.00

No. of EDUs	Revenue
93.60	$33,546.47

FY 2026-27 Assessments for 185.00 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 17 (Annexed FY 2006-07) 3D South	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$238,428**
Projected Assessment Revenue	$99,463
City Contribution (Non-LLAD funds)	$14,051
	$113,515
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($8,416)
Parks (Community, Neighborhood, Regional) and Open Space	($29,807)
Localized Landscaping	($12,606)
Localized Streetlighting	($5,400)
	($56,228)
Incidental Expenses	
City Administration and Personnel	($24,678)
Materials, Supplies, Equipment, and Contingencies	($20,403)
County Collection Fees	($995)
	($46,076)
Total Expenses:	**($102,304)**
Reserve Collection:	$11,211
Estimated Ending Fund Balance	**$249,638**
Assessment Rate	**$537.64/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$537.64 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$537.64 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	185	1.00

No. of EDUs	Revenue
185.00	$99,463.40

FY 2026-27 Assessments for 497.00 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 18 (Annexed FY 2007-08) Aitken Ranch - Sorrento (Villages 1-9)	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$1,269,582**
Projected Assessment Revenue	$478,372
City Contribution (Non-LLAD funds)	$39,734
	$518,106
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($22,609)
Parks (Community, Neighborhood, Regional) and Open Space	($130,276)
Localized Landscaping	($39,639)
Localized Streetlighting	($15,480)
	($208,004)
Incidental Expenses	
City Administration and Personnel	($91,292)
Materials, Supplies, Equipment, and Contingencies	($75,477)
County Collection Fees	($4,784)
	($171,553)
Total Expenses:	**($379,557)**
Reserve Collection:	$138,549
Estimated Ending Fund Balance	**$1,408,131**
Assessment Rate	**$962.52/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$962.52 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$962.52 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Village 1 (built out)	102	1.00
Village 2 (FM Aug 2013)	41	1.00
Village 3 (FM Aug 2013)	46	1.00
Village 4 (FM Nov 2013)	42	1.00
Village 5 (FM Mar 2014, no APN as of July 2014)	37	1.00
Village 6 (FM June 24, 2014)	44	1.00
Village 7 (FM June 24, 2014)	48	1.00
Village 8 (FM Nov 2013)	57	1.00
Village 9 (FM June 24, 2014)	41	1.00
Village 10 Medium Density Residential	39	1.00
	497	

Subdivision	No. of EDUs	Revenue
Village 1 (built out)	102.00	$98,177.04
Village 2 (FM Aug 2013)	41.00	$39,463.32
Village 3 (FM Aug 2013)	46.00	$44,275.92
Village 4 (FM Nov 2013)	42.00	$40,425.84
Village 5 (FM Mar 2014, no APN as of July 2014)	37.00	$35,613.24
Village 6 (FM June 24, 2014)	44.00	$42,350.88
Village 7 (FM June 24, 2014)	48.00	$46,200.96
Village 8 (FM Nov 2013)	57.00	$54,863.64
Village 9 (FM June 24, 2014)	41.00	$39,463.32
Village 10 Medium Density Residential	39.00	$37,538.28
	497.00	$478,372.44

FY 2026-27 Assessments for 485.00 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 19 (Annexed FY 2006-07) Twelve Bridges (Village 9, Units 1-4)	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$146,318**
Projected Assessment Revenue	$258,767
City Contribution (Non-LLAD funds)	$38,661
	$297,428
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($22,063)
Parks (Community, Neighborhood, Regional) and Open Space	($111,501)
Localized Landscaping	($56,259)
Localized Streetlighting	($15,390)
	($205,213)
Incidental Expenses	
City Administration and Personnel	($90,067)
Materials, Supplies, Equipment, and Contingencies	($74,465)
County Collection Fees	($2,588)
	($167,119)
Total Expenses:	**($372,332)**
Reserve Collection:	($74,904)
Estimated Ending Fund Balance	**$71,414**
Assessment Rate	**$533.54/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$533.54 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$533.54 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	485	1.00

No. of EDUs	Revenue
485.00	$258,766.90

FY 2026-27 Assessments for 38.00 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 20 (Annexed FY 2006-07) Twelve Bridges (Village 12)	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$48,652**
Projected Assessment Revenue	$13,487
City Contribution (Non-LLAD funds)	$2,790
	$16,277
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($1,729)
Parks (Community, Neighborhood, Regional) and Open Space	($6,122)
Localized Landscaping	$0
Localized Streetlighting	$0
	($7,851)
Incidental Expenses	
City Administration and Personnel	($3,446)
Materials, Supplies, Equipment, and Contingencies	($2,849)
County Collection Fees	($135)
	($6,430)
Total Expenses:	**($14,281)**
Reserve Collection:	$1,997
Estimated Ending Fund Balance	**$50,648**
Assessment Rate	**$354.93/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$354.93 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$354.93 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	38	1.00

No. of EDUs	Revenue
38.00	$13,487.34

FY 2026-27 Assessments for 462.35 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 21 (Annexed FY 2006-07) Twelve Bridges - Main Village Commercial	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$176,088**
Projected Assessment Revenue	$32,217
City Contribution (Non-LLAD funds)	$5,659
	$37,876
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($9,787)
Parks (Community, Neighborhood, Regional) and Open Space	($5,923)
Localized Landscaping	$0
Localized Streetlighting	($3,690)
	($19,399)
Incidental Expenses	
City Administration and Personnel	($8,514)
Materials, Supplies, Equipment, and Contingencies	($7,039)
County Collection Fees	($322)
	($15,875)
Total Expenses:	**($35,274)**
Reserve Collection:	$2,601
Estimated Ending Fund Balance	**$178,689**
Assessment Rate	**$69.68/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$751.71 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$69.68 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Commercial	66.050 acres	7.00

No. of EDUs	Revenue
462.35	$32,216.55

FY 2026-27 Assessments for 105.14 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 22 (Annexed FY 2006-07) Sterling Pointe (Parcel C)	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$241,149**
Projected Assessment Revenue	$37,287
City Contribution (Non-LLAD funds)	$3,360
	$40,647
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($5,963)
Parks (Community, Neighborhood, Regional) and Open Space	($3,525)
Localized Landscaping	$0
Localized Streetlighting	$0
	($9,488)
Incidental Expenses	
City Administration and Personnel	($4,164)
Materials, Supplies, Equipment, and Contingencies	($3,443)
County Collection Fees	($373)
	($7,980)
Total Expenses:	**($17,468)**
Reserve Collection:	$23,179
Estimated Ending Fund Balance	**$264,328**
Assessment Rate	**$354.65/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$472.86 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$354.65 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Commercial	21.028 acres	5.00

No. of EDUs	Revenue
105.14	$37,287.38

FY 2026-27 Assessments for 180.00 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 24 (Annexed FY 2007-08) Lincoln Highlands	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$245,227**
Projected Assessment Revenue	$104,506
City Contribution (Non-LLAD funds)	$13,720
	$118,227
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($8,188)
Parks (Community, Neighborhood, Regional) and Open Space	($35,498)
Localized Landscaping	($9,388)
Localized Streetlighting	($3,510)
	($56,584)
Incidental Expenses	
City Administration and Personnel	($24,834)
Materials, Supplies, Equipment, and Contingencies	($20,532)
County Collection Fees	($1,045)
	($46,412)
Total Expenses:	**($102,996)**
Reserve Collection:	$15,231
Estimated Ending Fund Balance	**$260,458**
Assessment Rate	**$580.59/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$580.59 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$580.59 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	180	1.00

No. of EDUs	Revenue
180.00	$104,506.20

FY 2026-27 Assessments for 75.00 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 25 (Annexed FY 2007-08) Verderas (Village 23)	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$126,776**
Projected Assessment Revenue	$26,103
City Contribution (Non-LLAD funds)	$5,506
	$31,609
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($3,412)
Parks (Community, Neighborhood, Regional) and Open Space	($12,084)
Localized Landscaping	$0
Localized Streetlighting	$0
	($15,496)
Incidental Expenses	
City Administration and Personnel	($6,801)
Materials, Supplies, Equipment, and Contingencies	($5,623)
County Collection Fees	($261)
	($12,685)
Total Expenses:	**($28,181)**
Reserve Collection:	$3,428
Estimated Ending Fund Balance	**$130,204**
Assessment Rate	**$348.04/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$348.04 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$348.04 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	75	1.00

No. of EDUs	Revenue
75.00	$26,103.00

FY 2026-27 Assessments for 23.72 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 26 (Annexed FY 2009-10) Lincoln Gateway Commercial	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**($7,850)**
Projected Assessment Revenue	$13,174
City Contribution (Non-LLAD funds)	$1,633
	$14,807
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($2,423)
Parks (Community, Neighborhood, Regional) and Open Space	($1,432)
Localized Landscaping	($9,786)
Localized Streetlighting	$0
	($13,642)
Incidental Expenses	
City Administration and Personnel	($5,987)
Materials, Supplies, Equipment, and Contingencies	($4,950)
County Collection Fees	($132)
	($11,070)
Total Expenses:	**($24,712)**
Reserve Collection:	($9,905)
Estimated Ending Fund Balance	**($17,755)**
Assessment Rate	**$555.52/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$555.52 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$555.52 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Commercial	4.743	5.00

No. of EDUs	Revenue
23.72	$13,174.16

FY 2026-27 Assessments for 43.50 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 27 (Annexed FY 2009-10) Lincoln Square Commercial	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$127,013**
Projected Assessment Revenue	$6,593
City Contribution (Non-LLAD funds)	$406
	$6,998
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($605)
Parks (Community, Neighborhood, Regional) and Open Space	($358)
Localized Landscaping	($1,658)
Localized Streetlighting	($180)
	($2,801)
Incidental Expenses	
City Administration and Personnel	($1,229)
Materials, Supplies, Equipment, and Contingencies	($1,016)
County Collection Fees	($66)
	($2,312)
Total Expenses:	**($5,113)**
Reserve Collection:	$1,886
Estimated Ending Fund Balance	**$128,899**
Assessment Rate	**$151.55/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$606.21 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$151.55 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Commercial	8.70 acres	5.00

No. of EDUs	Revenue
43.50	$6,592.53

FY 2026-27 Assessments for 525.00 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 28 (Annexed FY 2010-11) Lincoln 270 Industrial	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$193,092**
Projected Assessment Revenue	$22,050
City Contribution (Non-LLAD funds)	$4,754
	$26,804
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($8,437)
Parks (Community, Neighborhood, Regional) and Open Space	($4,990)
Localized Landscaping	$0
Localized Streetlighting	$0
	($13,426)
Incidental Expenses	
City Administration and Personnel	($5,893)
Materials, Supplies, Equipment, and Contingencies	($4,872)
County Collection Fees	($221)
	($10,985)
Total Expenses:	**($24,411)**
Reserve Collection:	$2,393
Estimated Ending Fund Balance	**$195,485**
Assessment Rate	**$42.00/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$273.57 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$42.00 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	**No. of Units/Acres**	**EDU Rate**
Commercial (with Phase "E" developed)	139.20	5.00
	No. of EDUs	**Revenue**
Commercial (with Phase "E" developed)	696.00	$29,232.00
Subdivision	**No. of Units/Acres**	**EDU Rate**
Commercial (without Phase "E" developed)	105.00	5.00
	No. of EDUs	**Revenue**
Commercial (without Phase "E" developed)	525.00	$22,050.00

FY 2026-27 Assessments for 4.00 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 29 (Annexed FY 2010-11) Village Walk Town Houses	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$348**
Projected Assessment Revenue	$986
City Contribution (Non-LLAD funds)	$298
	$1,284
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($182)
Parks (Community, Neighborhood, Regional) and Open Space	($644)
Localized Landscaping	$0
Localized Streetlighting	($180)
	($1,006)
Incidental Expenses	
City Administration and Personnel	($442)
Materials, Supplies, Equipment, and Contingencies	($365)
County Collection Fees	($10)
	($817)
Total Expenses:	**($1,823)**
Reserve Collection:	($539)
Estimated Ending Fund Balance	**($190)**
Assessment Rate	**$246.41/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$246.41 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$246.41 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Residential Townhomes	4.00	1.00

No. of EDUs	Revenue
4.00	$985.64

FY 2026-27 Assessments for 115.80 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 30 (Annexed FY 2011-12) Venture Drive Business Condominiums	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$29,945**
Projected Assessment Revenue	$20,647
City Contribution (Non-LLAD funds)	$6,972
	$27,619
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($12,328)
Parks (Community, Neighborhood, Regional) and Open Space	($7,292)
Localized Landscaping	($737)
Localized Streetlighting	($180)
	($20,537)
Incidental Expenses	
City Administration and Personnel	($9,014)
Materials, Supplies, Equipment, and Contingencies	($7,452)
County Collection Fees	($206)
	($16,672)
Total Expenses:	**($37,209)**
Reserve Collection:	($9,590)
Estimated Ending Fund Balance	**$20,355**
Assessment Rate	**$178.30/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$178.30 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$178.30 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Business Condominium (12 units) APN 021-562-017	12.70	3.00
	No. of EDUs	**Revenue**
Business Condominium (12 units) APN 021-562-017	38.10	$6,793.23
	No. of Units/Acres	**EDU Rate**
Business Condominium (4 units) APN 021-564-002 through 005	25.90	3.00
	No. of EDUs	**Revenue**
Business Condominium (4 units) APN 021-564-002 through 005	77.70	$13,853.91

FY 2026-27 Assessments for 29.00 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 31 (Annexed FY 2014-15) Clover Meadows	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$51,730**
Projected Assessment Revenue	$13,341
City Contribution (Non-LLAD funds)	$2,129
	$15,470
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($1,319)
Parks (Community, Neighborhood, Regional) and Open Space	($4,672)
Localized Landscaping	$0
Localized Streetlighting	$0
	($5,992)
Incidental Expenses	
City Administration and Personnel	($2,630)
Materials, Supplies, Equipment, and Contingencies	($2,174)
County Collection Fees	($133)
	($4,937)
Total Expenses:	**($10,929)**
Reserve Collection:	$4,541
Estimated Ending Fund Balance	**$56,271**
Assessment Rate	**$460.02/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$460.02 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$460.02 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	29.00	1.00

No. of EDUs	Revenue
29.00	$13,340.58

FY 2026-27 Assessments for 25.43 EDUs

COST ESTIMATE FY 2026-27 Benefit Zone 32 (Annexed FY 2015-16) Lincoln Stake Center	
	Proposed FY 2026-27
Estimated Beginning Fund Balance	**$86,912**
Projected Assessment Revenue	$12,180
City Contribution (Non-LLAD funds)	$379
	$12,558
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	($672)
Parks (Community, Neighborhood, Regional) and Open Space	($398)
Localized Landscaping	$0
Localized Streetlighting	$0
	($1,070)
Incidental Expenses	
City Administration and Personnel	($470)
Materials, Supplies, Equipment, and Contingencies	($388)
County Collection Fees	($122)
	($980)
Total Expenses:	**($2,050)**
Reserve Collection:	$10,509
Estimated Ending Fund Balance	**$97,421**
Assessment Rate	**$479.04/EDU**

Maximum FY 2026-27 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **$638.72 per EDU**

FY 2026-27 Assessment Rates

Assessment Rate per equivalent dwelling unit is **$479.04 per EDU**

(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Institutional	5.09	5.00

No. of EDUs	Revenue
25.43	$12,179.59

APPENDIX B

ASSESSMENT ROLL
(on file with the City Clerk)

STAFF REPORT

Item Number 15.A

SUBJECT:	Adopt a Resolution Approving a Technology Disruption Policy for Public Meetings in Accordance with SB 707. (Jennifer Brown/Hope Ithurburn)
SUBMITTED BY:	City Clerk
DEPARTMENT:	City Clerk's Office
DATE:	June 9, 2026

STAFF RECOMMENDATION:
Adopt a Resolution Approving a Technology Disruption Policy for Public Meetings in Accordance with SB 707.

BACKGROUND/INTRODUCTION:
The Ralph M. Brown Act (Government Code § 54950 et seq.) establishes requirements for open meetings of local legislative bodies. SB 707, which became effective January 1, 2026, updates provisions related to teleconferencing, including requirements for remote participation, accessibility, and procedures for addressing disruptions to meeting access for City Council meetings. Among other requirements, SB 707 requires the City Council to adopt a technology disruption policy. These policies must be adopted by July 1, 2026.

FINDINGS/ANALYSIS:
Under Government Code § 54953.4, as revised by SB 707, the City Council is required to adopt, by July 1, 2026, a technology disruption policy. The policy must address procedures for responding to disruptions of telephonic or internet service during a meeting and the efforts the legislative body will make to restore service.

The statute further requires that if a disruption occurs that prevents members of the public from observing or participating in a City Council meeting through the two-way telephonic or audiovisual platform, the City Council must recess the open session for at least one hour and make a good faith effort to restore service. During this time, the City Council may meet in closed session, as permitted by law.

The City Council may not reconvene open session until at least one hour has passed or service has been restored, whichever occurs first. If service has not been restored upon reconvening, the City Council must make findings by roll call vote that good faith efforts were made to restore access and that the public interest in continuing the meeting outweighs the public interest in providing remote access. Alternatively, the meeting may be adjourned.

The proposed policy incorporates these requirements and establishes procedures to ensure transparency and continuity of meetings in the event of a technology disruption during a City Council meeting, while maintaining flexibility to respond to the circumstances presented.

FISCAL IMPACT:
No fiscal impact is associated with adoption of the proposed policy.

ATTACHMENTS:
REV, Resolution_Adopting_the_Technology_Disruption_Policy.pdf

Disruption of Telephonic or Internet Service During Public Meetings Policy.pdf

RESOLUTION 2026-XXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN APPROVING A TECHNOLOGY DISRUPTION POLICY FOR PUBLIC MEETINGS IN ACCORDANCE WITH SB 707

WHEREAS, on October 3, 2025, Governor Gavin Newsom signed Senate Bill 707 ("SB 707"), which amends the Brown Act to increase public engagement during local government meetings of legislative bodies; and

WHEREAS, Government Code § 54953.4(b)(1)(A) requires eligible legislative bodies, on or before July 1, 2026, to adopt at a public meeting in open session, and not on the consent calendar, a policy addressing disruption of telephonic or internet service during meetings conducted with remote participation; and

WHEREAS, the required policy must address procedures for recessing and reconvening a meeting in the event of a disruption and the efforts the legislative body will make to attempt to restore service; and

WHEREAS, Government Code § 54953.4 further requires that, in the event of a disruption preventing members of the public from observing or participating in the meeting through a two-way telephonic or audiovisual platform, the legislative body shall recess the open session for at least one hour and make a good faith effort to restore service, and may not reconvene open session until at least one hour has passed or service has been restored, whichever occurs first or choose to adjourn; and

WHEREAS, if telephonic or internet service has not been restored upon reconvening, the legislative body must make findings by roll call vote that good faith efforts to restore service have been made and that the public interest in continuing the meeting outweighs the public interest in remote public access; and

WHEREAS, the proposed City Council policy addressing disruption of telephonic or internet service during City Council meetings has been prepared in accordance with Government Code § 54953.4 and is attached hereto.

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Lincoln that it adopts the policy entitled "Disruption of Telephonic or Internet Service During Public Meetings Policy," in the form presented, with such minor modifications as may be required or approved by the City Attorney, a copy of which shall be kept on file in the Office of the City Clerk.

PASSED AND ADOPTED this ____ day of June, 2026, by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

_____

Richard Pearl, Mayor

ATTEST:

_____

Hope Ithurburn, City Clerk

City of Lincoln
Disruption of Telephonic or Internet Service During Public Meetings Policy

1. Background

Senate Bill 707 (2025) amended the Brown Act to require eligible legislative bodies to adopt, on or before July 1, 2026, a policy addressing how the agency will respond to disruptions in telephonic or internet service that prevent members of the public from attending or observing a meeting remotely. This policy is adopted to comply with that requirement and to ensure continuity of public participation during technical disruptions.

2. Purpose

This policy establishes procedures for responding to a disruption in the telephonic or internet services that provide two-way remote public access to meetings of the City of Lincoln, as required by the Brown Act (Gov. Code § 54953.4). The policy ensures transparency, public participation, and continuity of government during technology disruptions.

3. Definitions

For purposes of this policy:

- "Disruption" means any failure, outage, or other interruption that prevents members of the public from attending or observing the meeting via these remote access services.
- "Remote access services" means the two-way telephonic service and/or two-way audiovisual platform used to provide real-time remote public attendance and observation of meetings.

4. Applicability

This policy applies to all open and public meetings of the City of Lincoln at which remote public participation is offered or required under the Brown Act.

5. Procedures in the Event of a Service Disruption

5.1. Response to Service Disruption

If the Presiding Officer or Clerk becomes aware of a disruption to the agency's remote access services that prevents members of the public from attending or observing the meeting remotely:

1. The Presiding Officer or Clerk shall immediately announce the disruption to the public.

2. The Presiding Officer may then call for a recess of the open session or convene the legislative body in closed session, consistent with the Brown Act.

3. Staff shall begin efforts to diagnose and restore the disrupted service.

4. The meeting shall remain in recess for at least one hour or until service is restored, whichever is sooner. The recess period may be extended if restoration efforts are ongoing.

5.2. Efforts to Restore Service

The agency shall make good faith efforts to restore remote access services, which may include:

- Troubleshooting platform or teleconferencing software
- Resetting or replacing audiovisual equipment
- Attempting alternative connection methods
- Contacting necessary support staff or service providers
- Switching to back-up equipment or platforms, if available

The City Clerk shall document the restoration efforts undertaken.

6. Reconvening the Open Session

6.1. Timing

The open session may be reconvened after at least one hour has elapsed from the time of disruption or as soon as service is restored, whichever occurs earlier.

6.2. If Service Is Restored

If the remote access service is restored before or at the time the meeting reconvenes, the meeting shall continue as normal.

6.3. If Service Is Not Restored

If service has not been restored after one hour, the Legislative Body may reconvene and:

1. Adjourn the meeting; or

2. Continue the meeting in open session by adopting, by roll call vote, the following, or a substantially similar, finding:

> “The City of Lincoln has made good faith efforts to restore telephonic or internet service in accordance with its adopted policy, and the public interest in continuing the meeting outweighs the public interest in remote public access.”

Upon adoption of the finding, the legislative body may continue the open session despite the fact that remote access services have not been restored.

7. Recordkeeping

The Clerk shall enter a brief statement into the meeting minutes, including the following:

- The nature and time of the disruption
- The restoration efforts undertaken
- The time the meeting was reconvened (if applicable)
- Any finding adopted pursuant to Section 6.3

8. Review and Updates

This policy may be amended by the City of Lincoln City Council at a noticed public meeting in open session, not on the consent calendar.

STAFF REPORT

Item Number 15.B

SUBJECT: Adopt a Resolution Approving a Full-Time Police Records Supervisor Position and Corresponding Salary Schedule. (Veronica Rodriguez)

SUBMITTED BY: Veronica Rodriguez

DEPARTMENT: Human Resources

DATE: June 9, 2026

STAFF RECOMMENDATION:

Staff recommends that the City Council adopt a resolution approving a full-time Police Records Supervisor position and corresponding salary schedule. This proposal will establish dedicated supervisory oversight for the Police Department's Records Unit. The estimated fiscal impact for the remainder of FY 25/26 is $7,094 (Fund 1000), which can be absorbed within the Police Department's existing budget authority due to salary savings generated by recent vacancies. The ongoing annual cost of approximately $113,511 (salary and benefits) is not currently included in the remainder of the budget period for FY 26/27 and a budget augmentation is requested.

BACKGROUND/INTRODUCTION:

The Lincoln Police Department performs a broad range of law enforcement and public safety functions that depend on accurate, timely, secure, and legally compliant records management. Police records operations support criminal investigations, prosecution, statistical reporting, court compliance, records retention, public transparency, and interagency information sharing. These functions include report intake and processing, records indexing and maintenance, records retention, subpoenas, sealing and purging of records, records release and redaction, support for mandated reporting, and access control for criminal justice information systems.

Prior to a recent retirement, the Department’s supervisory model assigned oversight of the Records Unit to the Dispatch Supervisor, with one supervisor responsible for both emergency communications and police records functions. While that structure provided shared supervision across both sections, it also required a single position to divide attention between two operational areas with distinct service demands, staffing needs, and compliance responsibilities. Dispatch supervision is a full-time, high-liability assignment that requires sustained attention to emergency communications staffing, shift coverage, training, quality

assurance, emergency response protocols, and critical incident support. At the same time, the Records Unit performs specialized legal, technical, and administrative functions requiring focused oversight of confidentiality analysis, lawful release and redaction review, subpoenas and court orders, records retention and destruction controls, mandated reporting, audit readiness, and access restrictions for criminal justice information systems. As service demands have increased, maintaining both functions under one supervisor has created competing operational priorities between urgent real-time dispatch responsibilities and time-sensitive records compliance obligations.

The attached Police Records Supervisor classification description reflects the level of dedicated oversight now needed for the Records Unit. Under general direction, the position plans, organizes, coordinates, and supervises the activities and operations of the Police Department Records Unit; supervises and evaluates assigned staff; develops records unit procedures and work standards; performs and oversees complex, technical, and confidential administrative work involving the receipt, maintenance, security, retention, dissemination, and release of law enforcement records; serves as the department's designated custodian of police records as assigned; and ensures compliance with applicable federal, state, and local laws, regulations, court orders, and department policies related to records retention and release. The classification also includes responsibility for subpoenas and legal demands, records-related responses to public and interagency requests, retention and destruction procedures, records-system quality control, DOJ-mandated reporting, CLETS-related compliance support, and court testimony regarding records as needed.

Establishing a dedicated Police Records Supervisor will align the Department's supervisory structure with the actual scope and complexity of records operations, provide focused leadership for a highly regulated function, and allow dispatch supervision to remain concentrated on emergency communications operations.

FINDINGS/ANALYSIS:

The attached Police Records Supervisor classification establishes a dedicated first-line supervisory position responsible for overseeing Records Unit operations, staff supervision, training, quality control, and compliance-related activities.

As described above, the increasing complexity of records management functions and emergency communications operations has demonstrated the need for dedicated supervision of each function. Establishing a Police Records Supervisor will provide focused oversight of records operations and reduce operational and compliance risks associated with competing supervisory priorities, including delayed responses, inconsistent supervision, reduced staff development, and potential deficiencies in records-management oversight.

Approval of this position will provide dedicated supervisory oversight for the Records Unit, strengthen accountability and workflow management, support staff development, and enhance compliance with statutory and regulatory requirements governing police records and criminal justice information. It will also allow dispatch supervision to remain concentrated on emergency communications operations rather than divided between two distinct sections with separate service demands and risk profiles.

The proposed salary range of $69,550 to $93,204 annually is supported by a compensation survey of comparable regional agencies, including Woodland, Roseville, West Sacramento,

Davis, Folsom, and Rocklin. The survey found annual salary ranges generally spanning approximately $69,600 to $88,700. The proposed salary range of $69,550 to $93,204 annually positions the City competitively within the surveyed market while recognizing the specialized supervisory, compliance, and records-governance responsibilities assigned to the classification.

The classification is a journey-level supervisory assignment requiring extensive law enforcement records experience, including lead or supervisory experience, together with specialized training related to public records administration and criminal justice information systems. In addition, the position places significant emphasis on regulatory compliance, legal-process coordination, and records-governance responsibilities. Beyond traditional records-unit supervision, the classification includes responsibility for lawful release and redaction review, subpoenas and legal demands, records retention and authorized destruction oversight, DOJ-mandated reporting, CLETS-related compliance support, audit readiness, and service as the department's designated custodian of records as assigned.

Accordingly, the proposed salary range is justified by the scope, complexity, and regulatory nature of the assigned duties, as well as the City's need to recruit and retain a qualified and experienced candidate in a competitive labor market.

FISCAL IMPACT:

The estimated fiscal impact of this proposal for the remainder of FY 25/26 is $7,094. This cost can be absorbed within the Police Department's existing budget authority due to salary savings generated by recent vacancies. The ongoing annual cost of approximately $113,511 (salary and benefits) is not currently included in the remainder of the budget period, FY 26/27, and a budget augmentation is requested in the attached resolution. However, it should be noted that there are currently several vacant positions within the Police Department and if all of those positions are not filled during FY26/27 there would not be a financial impact to the General Fund.

ATTACHMENTS:
Reso_Police_Records_Supervisor.docx

Signed- Memo to CM RE Approval of Police Records Supervisor Spec.pdf

PFMM Salary Worksheet_Proposed-06.09.26.pdf

RESOLUTION NO. 2026-XXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN APPROVING THE ESTABLISHMENT OF A POLICE RECORDS SUPERVISOR POSITION AND CORRESPONDING SALARY SCHEDULE

WHEREAS, the City of Lincoln Police Department performs law enforcement and public safety functions that depend upon accurate, secure, timely, and legally compliant records management; and

WHEREAS, the City Council finds that the increasing complexity of police records management functions and emergency communications operations warrants dedicated supervisory oversight of the Police Department Records Unit; and

WHEREAS, the Police Records Supervisor classification establishes a first-line supervisory position responsible for overseeing Records Unit operations, staff supervision, training, quality control, records governance, and compliance-related activities; and

WHEREAS, Chapter 2.41.030 of the Lincoln Municipal Code requires the City Council to establish compensation, salary ranges, and intermediate salary steps for all classifications; and

WHEREAS, Section 570.5 of Title 2 of the California Code of Regulations requires that pay schedules be duly approved and adopted by the employer's governing body and made publicly available.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Lincoln authorizes:

Section 1. The establishment of one full-time permanent Police Records Supervisor position

Section 2. The adoption of the salary schedule for the newly established Police Records Supervisor classification.

Section 3. An additional staff allocation in the Police Department and a budget augmentation of $113,511 for Fiscal Year 2026/2027.

PASSED AND ADOPTED this 9th day of June 2026, by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

Richard Pearl, Mayor

ATTEST:

Hope Ithurburn, City Clerk

City of Lincoln

Memorandum

TO: Sean Scully, City Manager

FROM: Veronica Rodriguez, Human Resources Director

DATE: 5/21/2026

SUBJECT: Job Specification Establishment – Police Records Supervisor

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Section 3.3, Approval, Amendment and Revision of Plan, of the City's Personnel Rules and Regulations states that any proposed amendment or revision to the City's classification plan shall be initiated by the Human Resources Manager who shall provide a recommendation to the City Manager. The classification plan shall be approved, and may be amended from time to time, by the City Manager.

The City's Police Department has identified the need to establish a Police Records Supervisor classification to provide first-line supervisory oversight of police records operations and support the efficient administration of records management functions within the Police Department. This classification is intended to ensure consistent supervision of assigned staff, improve operational accountability, and support the timely, accurate, and compliant processing of police records and related information. The establishment of this classification will also strengthen departmental operations by formalizing supervisory responsibilities within the records function, enhancing service delivery, and supporting continuity in day-to-day operations. In addition, the classification will help ensure that police records services are administered in a manner that supports departmental needs, regulatory compliance, and effective public service.

The Human Resources Department worked closely with the City's Police Captain and the affected labor groups to develop the proposed classification specification for the Police Records Supervisor position. The attached classification specification is submitted for your review and approval.

.....

In accordance with Section 3.3 of the City of Lincoln's Personnel Rules and Regulations, I approve the above stated creation of the Police Records Supervisor classification specification.

Sean Scully, City Manager

5/22/26
Date

Attachment: Police Records Supervisor Classification Specification

CITY OF LINCOLN

POLICE RECORDS SUPERVISOR

*Class specifications are only intended to present a descriptive summary of the range of duties and responsibilities associated with specified positions. Therefore, specifications **may not include** all duties performed by individuals within a classification. In addition, specifications are intended to outline the **minimum** qualifications necessary for entry into the class and do not necessarily convey the qualifications of incumbents within the position.*

DEFINITION

Under general direction, plans, organizes, coordinates, and supervises the activities and operations of the Police Department Records Unit; assigns, supervises, trains, and evaluates assigned personnel; develops and implements records unit procedures and work standards; performs and oversees complex, technical, and confidential work involving the receipt, maintenance, security, retention, dissemination, and release of law enforcement records; serves as the department's designated custodian of police records as assigned; ensures compliance with applicable federal, state, and local laws, regulations, court orders, and department policies; and performs related duties as required.

DISTINGUISHING CHARACTERISTICS

This is the full supervisory-level classification in the Police Records series. Incumbents are responsible for planning, organizing, assigning, supervising, and reviewing the work of staff engaged in police records functions and for overseeing the day-to-day operations of the Records Unit. This classification is distinguished from lead or senior-level records classifications by its ongoing responsibility for personnel supervision, work planning, evaluation, training, compliance oversight, and administration of unit procedures.

SUPERVISION RECEIVED/EXERCISED

Receives general direction from a Police Captain, Lieutenant, or designee.

Exercises direct supervision over assigned records staff and may exercise indirect supervision over temporary staff and/or volunteers, as assigned.

ESSENTIAL FUNCTIONS

The City reserves the right to add, modify, change, or rescind work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

Duties and responsibilities include, but are not limited to the following:

- Plans, organizes, assigns, supervises, and reviews the work of assigned records staff engaged in police records intake, processing, indexing, filing, imaging, dissemination, retention, and release.
- Establishes, implements, and monitors unit priorities, workflows, procedures, and work standards to ensure timely service delivery, legal compliance, and accuracy of records.

- Recommends and assists in the development and implementation of unit goals, objectives, policies, and procedures.
- Reviews work methods, procedures, and service levels and recommends operational improvements.
- Participates in the selection of staff; coordinates and/or provides training; completes performance evaluations; and counsels employees.
- Maintains the security and confidentiality of police records and ensures compliance with laws, regulations, court orders, and department policies governing the retention, dissemination, and release of law enforcement records and restricted information, including appropriate handling of confidential or sealed records.
- Oversees and coordinates responses to subpoenas, court orders, and other legal demands for records; reviews records for completeness, lawful release, and applicable redactions.
- Coordinates responses to public, legal, and interagency requests for police records and information consistent with City policy and applicable law.
- Coordinates responses to public, legal, and interagency requests for police records and information consistent with City policy and applicable law.
- Develops and implements methods and procedures for effective records management, including internal controls and processes for records retention, sealing, purging, and authorized destruction ; ensures compliance with local, state, and federal requirements.
- Ensures compliance with applicable records retention schedules and legal requirements; oversees purging and preparation of documents for authorized destruction.
- Oversees record-keeping systems and proper classification, indexing, and maintenance of police reports and related records; ensures data integrity, consistency and quality control.
- Prepares, reviews, and coordinates accurate and timely statistical, operational, and mandated reports (including DOJ-mandated reporting where applicable) and assists with or responds to records-related audits, inspections, and inquiries.
- Provides or coordinates training and compliance support related to access to and use of CLETS (California Law Enforcement Telecommunications System), and associated records requirements in accordance with applicable laws, regulations and department policy.
- Operates, maintains, and provides functional support related to records-unit hardware/software; tests and implements software updates and new programs as assigned.
- Responds to complex citizen, attorney, and interagency inquiries; researches issues and recommends appropriate action or resolution as needed.

- Coordinates and cooperates with other City departments and outside agencies to provide information or assistance as needed.
- May testify in court regarding police records, processes, and/or authenticity of records, as required.
- Performs related duties as assigned.

PHYSICAL, MENTAL AND ENVIRONMENTAL WORKING CONDITIONS

Physical Demands

- Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone.
- Work is primarily sedentary with intermittent standing/walking; requires finger dexterity for keyboarding and operating office equipment; occasional bending/stooping/reaching; occasional lifting/carrying of files and records generally up to approximately 20 pounds.

Mental Demands

- Must maintain concentration and accuracy amid frequent interruptions; interpret and apply rules and legal requirements; exercise sound judgment and discretion; and manage multiple priorities and deadlines.

Environmental Conditions / Working Conditions

- Work is performed in an office environment with regular contact with staff, the public, including occasionally upset individuals, and criminal justice partners. Incumbents may be exposed to sensitive or disturbing information
- May be required to work evenings, weekends, holidays, or after-hours on-call based on operational needs.
- Must successfully complete a thorough background investigation.

QUALIFICATIONS

Education and/or Experience

Any combination of education and experience that has provided the knowledge, skills and abilities necessary for a Police Records Supervisor. A typical way of obtaining the required qualifications is:

- Equivalent to graduation from high school; **AND**
- Five (5) years of increasingly responsible full-time experience in law enforcement records functions, including at least one (1) year in a lead or supervisory capacity.

License/Certificate

- Possession of or ability to obtain a valid Class C California driver's license.
- **POST Basic Records Certificate** within twelve (12) months of appointment.
- **POST Records Supervisor Course/Certificate** within twelve (12) months of appointment.
- **Public Records Act course** within twelve (12) months of appointment.
- Additional compliance/training certifications as required by the Department/DOJ.

KNOWLEDGE, SKILLS AND ABILITIES

Knowledge of:

- Principles and practices of law enforcement records management, including confidentiality, dissemination restrictions, quality control, and records security.
- Operations, services, and activities of a Police Records Unit.
- Applicable federal, state, and local laws, regulations, court orders and policies affecting police records, including the California Public Records Act, and related information systems.
- Records retention, sealing, purging and authorized destruction practices.
- Computer systems and criminal justice information systems, including CLETS/NCIC concepts as applicable to assigned duties.
- Principles and practices of supervision, training, performance evaluation, coaching and basic discipline.
- Modern office procedures, methods, and equipment, including standard business software.
- Methods of researching, compiling, analyzing, and maintaining technical and statistical records and reports.

Skill to:

- Effectively use records-related software and standard business applications to compile, audit, retrieve, and maintain information and to produce accurate reports and correspondence.

Ability to:

- Plan, organize, supervise, train, and evaluate assigned staff and ensure work is performed effectively and in compliance with applicable laws, regulations, and policies.
- Interpret, explain, and apply records unit policies and applicable laws to routine and complex records requests, subpoenas, court orders, and disclosure decisions.
- Maintain confidentiality and exercise tact, discretion, and independent judgment within general policy and legal guidelines.
- Independently organize and prioritize multiple tasks and meet critical deadlines in a high-interruption environment.
- Communicate clearly and concisely, orally and in writing, using appropriate English grammar and syntax.
- Establish and maintain effective working relationships with staff, law enforcement agencies, courts, attorneys, other public agencies, and the public.

FLSA: Nonexempt
Employee Group: Lincoln Police and Fire Mid-Management Group
Resolution:
Adoption:

City of Lincoln Salary Schedule

Employee Group: Police/Fire Mid-Management

MOU Dates: 7/21 - 6/27
Resolution: 2023-110
Last Revision: 6/13/2023
Last Revision: 6/9/2026
Resolution: **TBD**

Job Classification	Adopted	Effective	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Battalion Chief	6/13/23	7/13/25	41.30696	43.37232	45.54093	47.81798	50.20888	52.71932	55.35529
			10,023.82	10,525.02	11,051.27	11,603.83	12,184.02	12,793.22	13,432.88
			120,285.88	126,300.18	132,615.20	139,245.96	146,208.26	153,518.66	161,194.61
Battalion Chief GFE	10/27/20	7/50/20	45.47616	47.75000	50.13750	52.64429	55.27652	58.04036	60.94241
			11,035.55	11,587.33	12,166.70	12,775.01	13,413.77	14,084.46	14,788.69
			132,426.58	139,048.00	146,000.40	153,300.16	160,965.22	169,013.52	177,464.30
Battalion Chief GFE 2080	10/27/20	7/50/20	63.66663	66.85000	70.19250	73.70200	77.38713	81.25650	85.31938
			11,035.55	11,587.33	12,166.70	12,775.01	13,413.77	14,084.46	14,788.69
			132,426.58	139,048.00	146,000.40	153,300.16	160,965.22	169,013.52	177,464.30
Fire Division Chief	6/13/23	7/13/25	73.80707	77.49747	81.37235	85.44082	89.71289	94.19855	98.90854
			12,793.23	13,432.90	14,104.54	14,809.74	15,550.23	16,327.75	17,144.15
			153,518.70	161,194.74	169,254.48	177,716.90	186,602.81	195,932.99	205,729.76
Police Lieutenant	6/13/23	7/13/25	64.86465	68.10789	71.51328	75.08894	78.84339	82.78556	86.92484
			11,243.21	11,805.37	12,395.63	13,015.42	13,666.19	14,349.50	15,066.97
			134,918.48	141,664.40	148,747.61	156,185.00	163,994.25	172,193.96	180,803.67
Police Records Supervisor	6/9/2026	6/9/2026	33.43762	35.10951	36.86498	38.70823	40.64364	42.67582	44.80962
			5,795.85	6,085.65	6,389.93	6,709.43	7,044.90	7,397.14	7,767.00
			69,550.26	73,027.77	76,679.16	80,513.12	84,538.78	88,765.71	93,204.00
Police Sergeant 2080	6/13/23	7/13/25	56.40405	59.22427	62.18549	65.29466	68.55947	71.98744	75.58679
			9,776.70	10,265.54	10,778.82	11,317.74	11,883.64	12,477.82	13,101.71
			117,320.41	123,186.48	129,345.82	135,812.90	142,603.70	149,733.88	157,220.53
Police Sergeant 2184	6/13/23	7/13/25	53.71815	56.40406	59.22426	62.18548	65.29476	68.55949	71.98747
			9,776.70	10,265.54	10,778.82	11,317.76	11,883.65	12,477.83	13,101.72
			117,320.44	123,186.47	129,345.79	135,813.08	142,603.75	149,733.93	157,220.63
Battalion Chief GFE E56*	6/13/23	6/18/23							61.25148
									14,863.69
									178,364.30
Battalion Chief GFE E80*	6/13/23	6/18/23							85.75207
									14,863.69
									178,364.30

*EMT cert pay rolled into base wages in accordance with LPFMM MOU 2021-27 Section 5.6(A)

City of Lincoln Salary Schedule

Employee Group: Police/Fire Mid-Management

MOU Dates: 7/21 - 6/27
Resolution: 2023-110
Last Revision: 6/9/2026
Resolution: **TBD**

Job Classification	Adopted	Effective	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Battalion Chief	6/13/23	7/12/26	42.54617	44.67348	46.90716	49.25252	51.71515	54.30090	57.01595
			10,324.54	10,840.77	11,382.80	11,951.94	12,549.54	13,177.02	13,835.87
			123,894.46	130,089.19	136,593.66	143,423.34	150,594.50	158,124.22	166,030.44
Battalion Chief GFE	10/27/20	7/50/20	45.47616	47.75000	50.13750	52.64429	55.27652	58.04036	60.94241
			11,035.55	11,587.33	12,166.70	12,775.01	13,413.77	14,084.46	14,788.69
			132,426.58	139,048.00	146,000.40	153,300.16	160,965.22	169,013.52	177,464.30
Battalion Chief GFE 2080	10/27/20	7/50/20	63.66663	66.85000	70.19250	73.70200	77.38713	81.25650	85.31938
			11,035.55	11,587.33	12,166.70	12,775.01	13,413.77	14,084.46	14,788.69
			132,426.58	139,048.00	146,000.40	153,300.16	160,965.22	169,013.52	177,464.30
Fire Division Chief	6/13/23	7/12/26	76.02128	79.82240	83.81352	88.00404	92.40427	97.02451	101.87580
			13,177.02	13,835.88	14,527.68	15,254.03	16,016.74	16,817.58	17,658.47
			158,124.26	166,030.58	174,332.11	183,048.41	192,200.89	201,810.98	211,901.65
Police Lieutenant	6/13/23	7/12/26	66.81059	70.15112	73.65867	77.34161	81.20869	85.26913	89.53258
			11,580.50	12,159.53	12,767.50	13,405.88	14,076.17	14,779.98	15,518.98
			138,966.03	145,914.33	153,210.04	160,870.55	168,914.08	177,359.78	186,227.78
Police Records Supervisor	6/9/2026	7/12/2026	34.44075	36.16279	37.97093	39.86948	41.86295	43.95610	46.15390
			5,969.73	6,268.22	6,581.63	6,910.71	7,256.24	7,619.06	8,000.01
			71,636.77	75,218.61	78,979.54	82,928.51	87,074.94	91,428.69	96,000.12
Police Sergeant 2080	6/13/23	7/12/26	58.09617	61.00100	64.05105	67.25350	70.61625	74.14707	77.85439
			10,070.00	10,573.51	11,102.18	11,657.27	12,240.15	12,852.16	13,494.76
			120,840.03	126,882.07	133,226.19	139,887.29	146,881.81	154,225.90	161,937.14
Police Sergeant 2184	6/13/23	7/12/26	55.32970	58.09618	61.00099	64.05104	67.25360	70.61628	74.14709
			10,070.00	10,573.51	11,102.18	11,657.29	12,240.15	12,852.16	13,494.77
			120,840.06	126,882.06	133,226.16	139,887.47	146,881.86	154,225.95	161,937.25
Battalion Chief GFE E56*	6/13/23	6/18/23							61.25148
									14,863.69
									178,364.30
Battalion Chief GFE E80*	6/13/23	6/18/23							85.75207
									14,863.69
									178,364.30

*EMT cert pay rolled into base wages in accordance with LPFMM MOU 2021-27 Section 5.6(A)

STAFF REPORT

Item Number 15.C

SUBJECT: Receive and File a Report on the Status of the Water, Wastewater, and Sewer Funds. (Nita Wracker)

SUBMITTED BY: Nita Wracker

DEPARTMENT: Finance

DATE: June 9, 2026

STAFF RECOMMENDATION:

Utility rates are scheduled to increase July 1, 2026, staff recommend Council receive information on the scheduled rate increase and a report on the status of the Water, Wastewater, and Solid Waste.

BACKGROUND/INTRODUCTION:

The City's three enterprise funds, Water, Wastewater and Solid Waste had been operating in a deficit status for several years. It was apparent that should the status quo have continued; these funds would have been bankrupt within a short time. Additionally, these enterprise funds did not have sufficient reserves to pay for needed infrastructure repairs/replacement or other capital improvement needs. Without rate increases, the Water and Wastewater funds would have become insolvent before the end of Fiscal Year 2024-2025.

Enterprise funds are not permitted to make a profit and they may only charge and collect revenues to cover the cost of providing the service. Rates levied to customers must be fair and equitable. A certain customer class, such as residential, cannot be charged more than their fair share to pay for another customer class, such as commercial. Additionally, members of a customer class cannot subsidize the rates of other members of that customer class. This means that a lower rate can't be charged for customers of lower income or fixed income as that would require other customers to pay more than their share.

To keep pace with the rising costs of providing safe, reliable water, sewer, and trash services, and after conducting the Proposition 218 process in accordance with California law, the City of Lincoln implemented new rates. Because customers had been paying rates that had been in place between 6 and 10 years, City Council made the incredibly hard decision to implement large rate increases in the first year. The large rate increases were necessary in order to help cure the deficit status of these funds.

FINDINGS/ANALYSIS:

Due to the increased rates we are now able to begin addressing capital replacement and repair needs that the City has deferred due to a lack of funds. For example Water-Capital Replacement funds will be used to address water lines that are prone to or have a history of leaks and implementing a schedule to replace aging waterlines and City wells. Additionally, Wastewater-Capital Replacement funds will be used to address replacing sewer lines that are close to 100 years old and lift station refurbishment. The funds collected aren't sufficient to accomplish all of the needed repairs and replacement but with the current rate structure in place, City staff are able to begin the process of performing critical repairs and replacement.

No action is needed at this time, the rate increases are scheduled to go into effect July 1, 2026. However, Council has the option to provide direction to staff to reduce the scheduled rate increase or eliminate them.

FISCAL IMPACT:

Adopting and implementing annual rate increases to pay for ongoing expenses helps to ensure rate increases will be small and manageable for rate payers. The City is now on a solid path to fiscal sustainability for the Water, Wastewater and Solid Waste funds. As revenues are collected, City staff are able to begin to address outstanding maintenance, repairs and replacement of aging infrastructure.

ATTACHMENTS:
RATE-TABLES.pdf

Utility fund balances.pdf

NEW UTILITY RATES

THE NEW WATER, WASTEWATER, AND SOLID WASTE RATES WILL TAKE EFFECT BEGINNING OCTOBER 1, 2023

WATER

	Fiscal Year					
Proposed Rates	**Current**	**2024**	**2025**	**2026**	**2027**	**2028**
Effective Date		Oct 2023	Jul 2024	Jul 2025	Jul 2026	Jul 2027
Revenue Adjustment			3.0%	3.0%	3.0%	3.0%
Monthly Fixed Charge						
Meter Size						
3/4-inch	$16.79	$26.99	$27.80	$28.64	$29.50	$30.39
1-inch	$27.92	$39.25	$40.43	$41.65	$42.90	$44.19
1 1/2-inch	$67.14	$82.14	$84.61	$87.15	$89.77	$92.47
2-inch	$106.36	$125.03	$128.79	$132.66	$136.64	$140.74
3-inch	$243.37	$275.15	$283.41	$291.92	$300.68	$309.71
4-inch	$419.59	$468.16	$482.21	$496.68	$511.59	$526.94
6-inch	$895.18	$988.97	$1,018.64	$1,049.20	$1,080.68	$1,113.11
8-inch	$1,566.53	$1,724.24	$1,775.97	$1,829.25	$1,884.13	$1,940.66
Monthly Water CIP Component						
Meter Size						
3/4-inch	$0.81	$14.25	$14.68	$15.13	$15.59	$16.06
1-inch	$1.34	$23.74	$24.46	$25.20	$25.96	$26.74
1 1/2-inch	$3.22	$56.97	$58.68	$60.45	$62.27	$64.14
2-inch	$5.09	$90.19	$92.90	$95.69	$98.57	$101.53
3-inch	$11.67	$206.49	$212.69	$219.08	$225.66	$232.43
4-inch	$20.13	$356.01	$366.70	$377.71	$389.05	$400.73
6-inch	$42.93	$759.47	$782.26	$805.73	$829.91	$854.81
8-inch	$75.13	$1,329.07	$1,368.95	$1,410.02	$1,452.33	$1,495.90
Usage, $/kgal						
Potable Water	$2.37	$3.64	$3.75	$3.87	$3.99	$4.11
Construction	$4.74	$4.74	$4.74	$4.74	$4.74	$4.74

NEW UTILITY RATES

THE NEW WATER, WASTEWATER, AND SOLID WASTE RATES WILL TAKE EFFECT BEGINNING OCTOBER 1, 2023

WASTEWATER						
		Fiscal Year				
Proposed Rates	Current	2024	2025	2026	2027	2028
Effective Date		Oct 2023	Jul 2024	Jul 2025	Jul 2026	Jul 2027
Monthly Collection Fixed Charge, $/EDU						
Residential	$32.08	$31.59	$33.17	$34.83	$36.58	$38.41
Usage, $/kgal						
Non-Residential (1)	$4.92	$4.86	$5.11	$5.37	$5.64	$5.93
Parks (1), (2)		$0.90	$0.95	$1.00	$1.05	$1.11
Monthly LiSWA Treatment Fixed Charge, $/WWTRU						
All Customers	*$22.79*	*$34.56*	*$35.60*	*$36.67*	*$37.77*	*TBD*
(1) Subject to a minimum charge equal to the Residential charge.						
(2) Parks are currently charged on an EDU basis. Starting in FY2024, they will be charged on billed water use.						

NEW UTILITY RATES

THE NEW WATER, WASTEWATER, AND SOLID WASTE RATES WILL TAKE EFFECT BEGINNING OCTOBER 1, 2023

SOLID WASTE

Class		Calculated Rate FY24	Calculated Rate FY25	Calculated Rate FY26	Calculated Rate FY27	Calculated Rate FY28
	Total Residential Rate	$29.36	$33.17	$37.46	$38.58	$39.73
	Additional Cart Fee	$16.38	$16.68	$17.03	$17.12	$17.21
	Commercial					
Com	1 Cart	$32.90	$34.79	$36.93	$37.48	$38.06
Com	2 Cart	$64.07	$68.49	$73.47	$74.77	$76.11
Com	3 Cart	$95.25	$102.18	$110.02	$112.07	$114.17
Com	4 Cart	$126.42	$135.88	$146.57	$149.36	$152.23
Com	3 - Yard Bin per Pickup	$39.28	$45.20	$51.89	$53.63	$55.43
Com	3 - Yard Bin per Pickup - Weekend	$53.83	$64.74	$77.08	$80.29	$83.61
Com	4 - Yard Bin per Pickup	$51.67	$59.82	$69.03	$71.43	$73.91
Com	4 - Yard Bin per Pickup - Weekend	$66.70	$83.11	$101.66	$106.49	$111.47
Com	5 - Yard Bin per Pickup	$64.04	$74.43	$86.17	$89.23	$92.39
Com	5 - Yard Bin per Pickup - Weekend	$79.56	$101.47	$126.23	$132.69	$139.34
Com	2-YD Compactor	$34.88	$44.62	$55.61	$58.48	$61.43
Com	3-YD Compactor	$61.37	$72.65	$85.40	$88.73	$92.15
Com	3-YD Compactor - Weekend/Afterhours	$81.86	$95.96	$111.89	$116.05	$120.33
Com	4-YD Compactor	$81.82	$96.87	$113.87	$118.30	$122.87
Com	6-YD Compactor	$122.73	$145.30	$170.80	$177.45	$184.30
Com	6-YD Compactor - Weekend/Afterhours	$150.12	$183.31	$220.80	$230.58	$240.65
Com	20-YD Compactor	$453.50	$537.41	$587.72	$600.83	$614.34
Com	30-YD Compactor	$680.25	$806.12	$881.57	$901.25	$921.52

WASTE BIN FEE

1	Waste Bin Fee	
	a) First 35-gallon Organics (Food) Waste Bin	$31.23
	b) Additional 35-gallon Organics (Food) Waste Bin	$28.94
2	Refuse & Green Waste Collection - Pick Up Call Back	$28
3	Refuse & Green Waste Collection - Special Pick Up	$28
4	Walkout Service (Requires Application and Approval)	
	a) Application	$20
	b) Monthly Service Fee	$10

RESOLUTION NO. 2013 - 216

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN ADOPTING SOLID WASTE COLLECTION FEES

Whereas, there is a need to review and modify the solid waste fees charged for collection services within the City of Lincoln; and

Whereas, a comprehensive rate study was completed by an independent consultant, HF&H Company, to calculate the recommended rates (the "Rate Study"); and

Whereas, the City mailed notices to property owners and customers within the City consistent with California Constitution Article XIII D section 6, also commonly known as a component of Proposition 218, notifying them of a public hearing to be held on October 8, 2013, and the City has complied with all relevant provisions of law, including, without limitation, California Constitution Article XIII D section 6.

Whereas, on October 8, 2013 the City Council opened said public hearing at which time the City Council heard objections and protests to the proposed solid waste rates;

Whereas, written protests against the proposed solid waste rates were not presented by a majority of the property owners, as provided in California Constitution Article XIII D section 6 and the Proposition 218 Omnibus Implementation Act, Gov. Code section 53750 et seq.;

Now, therefore, be it resolved by the City Council of the City of Lincoln that:

Section 1. The Rate Study is approved and the charges for the collection of solid waste by the City shall be as follows:

Monthly Bin Charges - Multi-Family & Non-Residential

Service Description	Effective Dates [redacted]	7/1/2017
3 - Yard Bin Monthly Lease		$ 27 54
4 - Yard Bin Monthly Lease		$ 35 37
5 - Yard Bin Monthly Lease		$ 44 45

UTILITY FUND BALANCES

Fund Name	Fund #	Beginning Fund Balance June 30, 2026	Projected Ending Balance June 30, 2027
			-
Water - Operations	7100	9,764,791	11,913,416
Water - Capital Replacement	7110	4,013,601	7,898,124
PFE - Water Non-Operations	7150	11,161,130	11,294,996
Water Total		24,939,522	31,106,536
			-
Wastewater - Operations	7200	5,741,989	5,434,349
Wastewater - Capital Replacement	7210	9,512,189	10,703,975
PFE - Wastewater Non-Operations	7250	1,665,556	2,094,485
Wastewater Total		16,919,734	18,232,809
			-
Solid Waste - Operations	7300	9,156,754	9,624,575
Solid Waste - Capital Replacement	7310	3,234,896	3,709,896
PFE - Community Services - Solid Waste	7350	1,177,110	1,290,207
Solid Waste Total		13,568,761	14,624,679

STAFF REPORT

Item Number 15.D

SUBJECT: Sales Tax Measure Presentation Discussion. (Sean Scully)

SUBMITTED BY: City Clerk

DEPARTMENT: City Manager's Office

DATE: June 9, 2026

STAFF RECOMMENDATION:
Staff recommends that the City Council receive the presentation regarding public safety and community funding priorities, as well as information on potential future locally controlled revenue measure options.

BACKGROUND/INTRODUCTION:

The City of Lincoln is a full-service city that provides a broad range of municipal services to the community. Many core services that do not generate user-fee revenue are funded through the General Fund, which is supported primarily by property tax and sales tax revenues. These services include public safety, street maintenance, library services, recreation services, and parks. Since the mid-1990s, Lincoln has periodically faced challenges in maintaining a structurally healthy General Fund due to a variety of factors.

One ongoing challenge affecting General Fund revenues has been the lack of diversification in the City's revenue streams. Lincoln has historically been heavily reliant on property tax; however, because the City receives only a small share of the overall property tax collected, this limits the City's ability to expand or enhance General Fund supported services. As a result, the City is currently operating with a structural deficit. According to the City's attached five-year financial forecast, are projected to be exhausted by 2030, which would likely require service reductions and/or significant financial restructuring. In addition, the forecast does not include public safety salaries and benefits for fire and police personnel that are currently funded through the property tax shift discussed below. It also bears noting that Lincoln's public safety staffing levels are currently below those of most incorporated Placer County jurisdictions, both in employees per capita and in public safety spending per resident. Any future reductions to public safety funding would further worsen that position and likely result in a significant reduction in service levels.

In 2020, the City and Placer County entered into an agreement to shift property tax increment associated with certain Tax Rate Areas within the City. That agreement required the City to present a supplemental locally controlled sales tax measure for voter consideration. Given these circumstances, the City Council has, for the past several years, identified exploration

and development of a future revenue measure as a strategic priority for the organization. In response, staff conducted research, financial analysis, and extensive community outreach to better understand community priorities and identify the most appropriate means of funding those services. The outreach effort has been extensive and has included:

- Direct mailers to households throughout Lincoln, resulting in more than 1,500 survey responses.
- Statistically valid research conducted across diverse segments of the community.
- Chiefs' roundtables and Coffee with the Chiefs events to engage community members and provide opportunities to speak directly with public safety leaders about community priorities.
- Dozens of meetings with community groups regarding public safety priorities.
- Dozens of formal presentations to Lincoln nonprofit organizations, community groups, key stakeholders, and members of the business community.

These efforts resulted in a proposed framework for a measure that the City Council will consider at its regular June 23 meeting.

FINDINGS/ANALYSIS:

At the Council meeting, staff will provide a report on polling data, outreach efforts, and community feedback regarding public safety and other spending priorities that received support through the outreach process.

It is important to note that the proposal is based on the majority consensus reflected in the feedback received through the outreach process. This approach is intended to ensure that the effort is community driven. Feedback from the community indicates strong support for the Lincoln Police and Fire Departments, among other priorities.

- Community support for maintaining and improving public safety services, including retaining and attracting highly qualified personnel.
- Community support for establishing Advanced Life Support services on all Lincoln fire engines, thereby improving medical response beyond the current Basic Life Support level.
- Community support for maintaining safe spaces for children to recreate.
- A desire to ensure that Lincoln remains a safe place to live, recreate, and raise a family.

The outreach process also included discussion of several potential revenue measure concepts intended to address the priorities identified by the community. Based on that feedback, staff anticipate recommending a one-cent general-purpose sales tax measure applicable to taxable sales within the City of Lincoln. Staff estimate that such a measure would generate approximately $6.5 million to $7 million annually. Community feedback indicated a preference for a measure that would remain in effect unless ended by the voters. If authorized by the City Council, the tax would be proposed as a general tax measure, meaning revenues would be deposited into the General Fund and could be used for any lawful municipal purpose. As a general tax measure, voter approval would require a simple majority.

This revenue would provide the City with an opportunity to address many of the community's identified public safety priorities while also improving the City's long-term financial stability and helping maintain, prevent cuts to, or enhance service levels. The community also expressed interest in accountability measures related to expenditure of the funds, including a spending plan, public disclosure of expenditures, annual audits, and/or oversight functions. Staff would recommend community involvement in oversight and expenditure transparency.

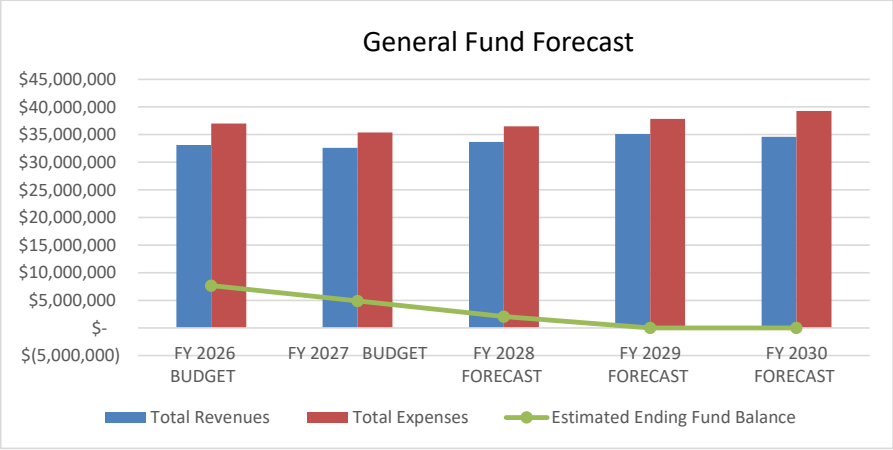
ATTACHMENTS:
III-2 GF 5-year projection 25.27.pdf

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)**

STAFF REPORT

Item Number 15.E

SUBJECT: Adopt a Resolution Amending the 2025-2027 Biennium Budget and adoption of an appropriations limit for Fiscal Year 2026-2027. (Nita Wracker)

SUBMITTED BY: Ruthann Codina

DEPARTMENT: Finance

DATE: June 9, 2026

STAFF RECOMMENDATION:
Staff recommends that the City Council review the proposed budget changes and adopt a resolution amending the Fiscal Year 2026-27 budget and adopting an Appropriations Limit for Fiscal Year 2026-2027

BACKGROUND/INTRODUCTION:

The purpose of this report is to present adjustments to amend the Fiscal Year 2026-27 revenues and expenses which were initially adopted by Resolution 2025-091 on June 24, 2025 as part of the approved 2025-2027 Biennium Budget. Over the course of the last year, changes have occurred which will have an impact to both the adopted expenses and revenues within several of the funds. Only those funds which are being amended are represented in this report; all other funds remain the same as adopted in June 2024.

FINDINGS/ANALYSIS:

These changes are a result of factors that were not known at the time the biennium budget was adopted or are a result of changing economic conditions. Updates to expenses are primarily a result of negotiations with employee labor groups which resulted in increased salaries/benefits across multiple funds and the overall increase to various operating expenses including utilities, communications, materials & supplies, and professional services. Additionally, Fund 1020 Standard Allowance Fund is projected to be expended in FY 2025/26 as a result, approximately $420,000 in public safety salaries and benefits budgeted here during the initial budget process is now being moved to Fund 1010 Public Safety Tax Share. This Fund is projected to be expended within the FY 2026/27 budget cycle

Changes to revenues are occurring within other funds as updated information is now available for those revenues that are received from other entities. For example, Sales/Use Taxes are projected to be slightly lower while Property Taxes are projected to be slightly higher than initially budgeted resulting in a net increase in revenue to the General Fund 1000 of $307,000;

revised estimates for Gas Tax receipts from the State will impact Fund 2210 – Gas Tax with a increase in revenue of $167,000; and a true up of the revenue needs for Transit Operations results in a shift of $470,000 in Transportation Development Act funding away from Fund 2230 – Streets and into Fund 7400 - Transit. An increase to revenues for rents/ leases at the Airport results in a projection of $100,000 in increased revenue for Fund 7500 – Airport. This report also includes an increase to revenues for Fund 2840 Successor Agency Trust (formerly RDA) as that information was not available at the time of biennium budget preparation.

This amendment also includes an appropriations limit for Fiscal year 2026-27 which is a requirement of Article XIIIB of the California State Constitution, commonly referred to as the Gann Initiative or Gann Appropriations Limit. The original biennium budget only included an appropriations limit for FY 2025-26 because the changes that impact the calculation of the limit are not available until May 2026.

FISCAL IMPACT:

The proposed budget amendments will impact only the funds noted per the attached revenue and expenditure adjustment. All other funds not noted have no change from the budget approved by Council June 24, 2025.

ATTACHMENTS:

2026.27 revised FINAL FOR COUNCIL.pdf

2026.27 explanation of change.pdf

Gann Limit 26.27.pdf

Revised 2026.27 Resolution.docx

City of Lincoln
Fund Balance Report by Fund
Proposed 2026-27 Expense and Revenue Adjustments

Fund #	Description	Projected Beginning Fund Balance at July 1, 2026	Original Budgeted Revenues 2026/27	Original Budgeted Expenses 2026/27	Ending Fund Balance as of 6/30/26	2026/27 Revenue adjustments	2026/27 Expense adjustments	Revised Ending Fund Balance as of June 30, 2027
	Governmental Funds							
1000	General Fund	$ 10,561,019	$ 30,568,006	$ (32,515,766)	$ 8,613,259	$ 425,777	$ (489,834)	$ 8,549,202
	Special Revenue Funds							
1010	Public Safety Tax Share	$ 1,421,108	$ 1,785,000	$ (2,451,547)	$ 754,561	$ (785,000)	$ (421,279)	$ (451,718)
1020	Standard Allowance Fund	(168,093)	-	(252,186)	(420,279)	-	420,279	0
2210	Street Fund-Gas Tax	2,030,847	2,968,474	(2,762,854)	2,236,467	167,915	-	$ 2,404,382
2230	Street Fund-TDA	3,217,312	3,563,243	(4,097,367)	2,683,188	(470,000)	(119,155)	2,094,033
2250	PCWA Connection	29,344,468	2,956,897	-	32,301,365	2,000,000		34,301,365
2360	Supplemental Fees	25,853	25,220	25,000	76,073	(25,200)	(50,873)	0
2400	PFE - Transportation	$ 15,102,475	$ 1,783,768	$ (60,312)	$ 16,825,931	$ -	$ 45,000	$ 16,870,931
2440	PFE - Community Services - Library	881,338	163,116	(77,950)	$ 966,504	-	(3,000)	$ 963,504
2470	PFE-Drainage	346,008	430,237	(120,000)	656,245	-	60,000	716,245
2480	Development Services	23,521,074	5,959,040	(7,700,470)	21,779,644	500,000	(25,900)	22,253,744
2530	SLES Grant	42,974	198,920	(206,210)	35,684	-	(10,000)	25,684
2703	Landscape & Lighting District	124,128	70,171	(86,737)	107,561	-	(6,000)	101,561
2705	Landscape & Lighting District	1,698,399	923,971	(909,464)	1,712,906	-	125,000	1,837,906
2706	Landscape & Lighting District	570,490	260,721	(182,919)	648,293	-	15,000	663,293
2709	Landscape & Lighting District	369,542	147,257	(225,457)	291,342	-	(6,000)	285,342
2710	Landscape & Lighting District	77,031	16,436	(9,338)	84,129	-	(2,126)	82,003
2712	Landscape & Lighting District	185,175	30,251	(9,105)	206,322	-	(160)	206,162
2714	Landscape & Lighting District	10,729	1,947	(897)	11,778	-	(202)	11,576
2718	Landscape & Lighting District	1,323,024	478,480	(336,670)	1,464,834	-	35,000	1,499,834
2719	Landscape & Lighting District	257,203	258,820	(291,162)	224,861	-	54,000	278,861
2720	Landscape & Lighting District	54,642	13,490	(10,824)	57,308	-	(2,477)	54,831
2724	Landscape & Lighting District	274,016	104,530	(93,647)	284,899	-	10,000	294,899
2725	Landscape & Lighting District	145,660	26,108	(6,245)	165,523	-	(1,387)	164,136
2727	Landscape & Lighting District	131,870	19,782	(4,701)	146,951	-	-	146,951
2729	Landscape & Lighting District	293	986	(2,948)	(1,669)	-	(206)	(1,875)
2731	Landscape & Lighting District	56,325	13,343	(9,386)	60,282	-	(2,145)	58,137

City of Lincoln
Fund Balance Report by Fund
Proposed 2026-27 Expense and Revenue Adjustments

Fund #	Description	Projected Beginning Fund Balance at July 1, 2026	Original Budgeted Revenues 2026/27	Original Budgeted Expenses 2026/27	Ending Fund Balance as of 6/30/26	2026/27 Revenue adjustments	2026/27 Expense adjustments	Revised Ending Fund Balance as of June 30, 2027
2732	Landscape & Lighting District	87,596	12,182	(8,211)	91,567	-	(1,872)	89,695
2840	Successor Agency Trust formerly RDA	(2,388,524)	17,300	(771,331)	(3,142,555)	1,295,348	-	(1,847,207)
2850	CFD 2018-1 Maintenance Local	5,551,183	2,490,000	(2,001,297)	6,039,886	-	(430,769)	5,609,118
2870	CFD 2018-1 Maintenance Citywide	(157,459)	1,150,000	(441,755)	550,786	-	(12,002)	538,784
5400	Capital Improvement Fund	858,554	-	-	858,554	70,000	-	928,554
6000	General Administrative	3,397,902	9,851,971	(9,946,768)	3,303,105	129,060	(217,346)	3,214,819
	Proprietary Funds							
7100	Water Operations	$ 9,764,791	$ 22,550,001	$ (20,458,676)	$ 11,856,116	$ -	$ 57,300	$ 11,913,416
7110	Water Capital Replacement	4,013,601	5,128,000	(1,240,438)	7,901,163	-	(3,039)	7,898,124
7200	Wastewater Operations	5,741,989	20,722,692	(21,008,713)	5,455,968	-	(21,618)	5,434,350
7300	Solid Waste Operations	9,156,754	12,563,457	(12,366,196)	9,354,015	-	270,560	9,624,575
7400	Transit	(395,610)	919,132	(993,362)	(469,840)	470,000	-	160
7500	Airport	(4,866,341)	2,513,972	(2,621,664)	(4,974,033)	38,000	295,700	(4,640,333)

City of Lincoln
2026-2027 Budget Adjustments by Fund type

FUND	ACCOUNT	GL DESCRIPTION	2026-2027 Proposed changes	EXPLANATION FOR CHANGE
Revenues				
General Fund				
1000	30100	Property Taxes	$ 690,771	Increase to projected Property Tax based upon 25/26 revenue
1000	31000	Sales and Use Tax	(375,294)	Estimated lower Sales/Use Tax
1000	31500	Business License	6,000	Based on prior years revenues
1000	31801	General Plan Maint Fee	25,000	Based on prior years revenues
1000	31810	Plumbing & Gas Permit	(8,000)	Based on prior years revenues
1000	31816	SB1186	12,000	Nothing initially budgeted
1000	31855	Golf Cart fee	500	Based on prior years revenues
1000	32020	Library cost share	10,000	Increased operating costs
1000	33100	Building Plan Check	20,000	Based on prior years revenues
1000	33572	CCF-classes	5,000	Based on prior years revenues
1000	33582/33585	Concessions	6,800	Based on prior years revenues
1000	33586	Special Events	10,000	Based on prior years revenues
1000	34500	Admin Fee	30,000	Based on prior years revenues
1000	35420	Rents/Leases	(50,000)	Initial budget was inaccurate / adjusted to prior year actual with CPI increase
1000	36301	Village 1 Maint/PS	30,000	Based on prior years revenues
1000	38100	Penalty & Service Chg	13,000	Based on prior years revenues
SUB-TOTAL GENERAL FUND REVENUES			**$ 425,777**	
Revenues				
Special Revenue Funds				
1010	30100	Limited Term Property Taxes	$ (785,000)	Decrease to Property Tax revenue received
2210	32100	State Gas Tax	90,638	Revised estimate from CA City Finance
2210	32111	2030-Road Maint/Rehab	77,277	Revised estimate from CA City Finance
2230	31160	SB Trans Tax - Article 8	(470,000)	Shifted to cover Transit expenses
2250	35225	PCWA Connection Fees	2,000,000	Based on prior years revenues
2360	36300	Supplemental Fees	(25,200)	No longer collecting these fees
2480	31800	Building permit	600,000	Experienced higher than anticipated permits issued
2480	31850	Encroachment permit	(100,000)	New PFE fee schedule includes the collection of Library fees
2840	30100	Property Taxes	1,295,348	Successor Agency information not available during initial budget
5400	36301	Village 1 Maint/PS	70,000	Not included in initial budget
SUB-TOTAL SPECIAL REVENUE FUND REVENUES			**$ 2,753,063**	

City of Lincoln
2026-2027 Budget Adjustments by Fund type

FUND	ACCOUNT	GL DESCRIPTION	2026-2027 Proposed changes	EXPLANATION FOR CHANGE
Proprietary Funds				
6000	36067	City Staff Fees	123,000	Not included in initial budget - IT staff time reimbursement from LiSWA
6000	39000	Other Revenue	6,060	Not included in initial budget - based on prior years revenues
7400	32260	State Transit Assistance	470,000	Shifted from Fund 2230 to cover operating expenses - Transit
7500	35420	Rents/Leases	$ 100,000	Increased Airport rents based on prior year revenues received
7500	38700	Lease Principal Revenue	(62,000)	Change to accounting methodology
SUB-TOTAL PROPRIETARY FUND REVENUES			**$ 637,060**	
GRAND TOTAL REVENUES			**$ 3,815,900**	
Expenses				
General Fund				
10002020	50905	Special Events/Community Progr	$ 17,000	City Manager Dept
10003000	50450	Renewals & warranties	2,300	IT Dept
10004010	50140	Materials & Supplies	15,000	Purchasing Dept
10004020	48075	Retiree Medical	12,796	increased retirees
10004020	78020	Capital Lease	10,332	Shifted from CIP to operating expense
10004020	78021	Capital Lease Interest	2,130	Shifted from CIP to operating expense
10005000	50131	Credit card fees	9,000	Recreation Dept
10006010	48095	Deferred Comp	110	Not included in initial budget
10007000	50140/50400	Materials/Professional services	18,000	Library
10008050	50140	Materials & Supplies	7,000	Parks
10008090	50710	Regulatory Fees	(3,000)	Facilities
10009010		Salaries/ Benefits	362,350	Police MOU changes
10009010	50540	Training/Travel/Conference	5,000	Police
10009050		Salaries/ Benefits	31,816	Fire - adjusting to account for 3 vacancies
SUB-TOTAL GENERAL FUND EXPENSES			**$ 489,834**	

City of Lincoln
2026-2027 Budget Adjustments by Fund type

FUND	ACCOUNT	GL DESCRIPTION	2026-2027 Proposed changes	EXPLANATION FOR CHANGE
Expenses				
Special Revenue Funds				
1010	50130	Misc Expense	$ 420,279	To account for Fund 1020 expenses
10109010		Salaries/Benefits	1,000	Police MOU changes
1020		Various	(252,186)	Shifting all expenses to Fund 1010
2230		Professional Services	(75,000)	Expense to Placer County Transit no longer required
22303000	50450	Renewals/Warranties	2,300	IT
22306500	50400/50710	Prof Svcs/Regulatory fees	191,855	Engineering
2400	50130	Misc Expense	(45,000)	Payment to developer has been fulfilled
24407000	50145	Collections	3,000	Library
2470	50130	Misc Expense	(60,000)	Payment to developer has been fulfilled
2480	various	operating expenses	25,900	Purchasing/Community Development/Engineering
25309010	40200	Salaries - OT	10,000	Police OT
2703-2732	various	operating expenses	1,287,492	Landscape and Lighting funds - based upon prior years expenses
27608050	50140	Materials	(2,000)	CFD - Parks
27708040	50140	Materials	(20,000)	CFD - Streets
2850/2870	various	operating expenses	442,771	Maintenance CFD - Streets/Parks
60002000	various	Salaries/Benefits	13,373	City Manager
60003000	various	Salaries/Benefits	27,498	IT - Seasonal employee
6000	various	operating expenses	176,475	Community Development/Engineering/Facilities/Fleet
7100	various	Salary - OT/OnCall	8,200	Water/Streets/Utility Billing
71008010	50310	utilities	(65,500)	Water
71108010	78021	Capital lease	3,039	Moving CIP expense to operating expense - Water
72004030	50500	operating expenses	21,618	Utility Billing
7300	various	operating expenses	29,440	Utility Billing/Solid Waste
73008030	57305	Disposal Fees	(300,000)	Solid Waste
7500	50320	Taxes	4,300	Finance/Airport
75008080	57510	Airport Fuel	(300,000)	Airport
SUB-TOTAL SPECIAL REVENUE FUND EXPENSES			**$ 1,548,854**	
GRAND TOTAL EXPENSES			**$ 2,038,688**	

Gann Appropriations Limit Calculation FY 2026-27

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 2026-27, the estimated tax proceeds appropriated by the City Council of the City of Lincoln are under the Limit. The Appropriation Limit for FY 2026-27 is $48,718,509. This is the maximum amount of tax proceeds the City is able to appropriate and spend in FY 2026-27. The appropriations subject to the Limit are $27,272,284 leaving the City with an appropriations capacity under the Limit of $21,446,225.

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*	1.0192
Population Increase Over Prior Year	1.0495
Ratio of Change	1.0697
2025-26 Appropriation Limit	$45,546,198
2026-27 Appropriation Limit	$48,718,509
General Government Operating Appropriations	$51,324,073
Less Exclusions: Non-Proceeds of Taxes	$24,051,789
Total Appropriations Subject to Limit	$27,272,284
Calculated Appropriations Limit	$48,718,509
Margin:	$21,446,225

*The City Council reserves the right to adjust the Appropriations Limit by using the Consumer Price Index

RESOLUTION 2026-XXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN AUTHORIZING AN AMENDMENT TO THE 2025-2027 BIENNIUM BUDGET AND ADOPTION OF AN APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026-2027.

WHEREAS, City of Lincoln Biennium Budget for FY 2025-2026 and FY 2026-2027 was adopted by the City Council on June 24, 2025; and

WHEREAS, further review of projected revenue, expenditures and transfers for each City fund indicates the need to amend the approved budget for Fiscal Year 2026-2027; and

WHEREAS, pursuant to Article XIIB of the California Constitution, the City needs to adopt an appropriation limit for Fiscal Year 2026-2027.

NOW THEREFORE BE IT RESOLVED that the City Council of the City of Lincoln does hereby amend the 2025-2027 Biennium Budget as outlined in the attached Exhibits and establishes an appropriations limit of $48,718,509 for FY 2026-2027.

PASSED AND ADOPTED this 9th day of June, 2026 by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

_____
Richard Pearl, Mayor

ATTEST:

_____
Hope Ithurburn, City Clerk