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FSC Proposed Recommendation

#	P	Study Group	Title	Recommendation
1	3	Core Principles	III-G-1a: Mission Statement	FSC recommends: Adopt a Vision, Mission Statement, Objectives, Goals, Strategies and Measures that guide all public service and financial decisions; and, adopt this mode of operation as the new way of conducting the business of the City.
2	3	Core Principles	III-G-1b: Define the core services	FSC recommends: Define the core services and levels of service that the City will provide to its citizens. Only provide those "core services" that the City can afford based on their priority. It is recognized that public safety is paramount among those "core services". Any service to be delivered must be compared and evaluated against a similar service provided by a private enterprise as well as other public agencies.
3	3	Core Principles	III-G-1c: Cost-efficient	FSC recommends: Engage in high quality "cost-efficient" business management practices when evaluating general services. General services should be provided using the most cost-effective means possible, whether this is by utilizing City employees, or outside contractors, suppliers, or outside service providers.
4	3	Core Principles	III-G-1d: Full cost	FSC recommends: Identify the "full cost" of services, maintenance, potential upgrades and/or buy-out clauses for all long-term obligations whether capital projects, debt obligations or employment contracts, prior to committing the city to the obligation. In the case of capital projects this will include a feasibility study designed to uncover any obstacles to the projects, either physical or otherwise.
5	3	Core Principles	III-G-1e: Federal and California state statutes	FSC recommends: Abide by all Federal and California state statutes, regulations and General Accounting Standards Board (GASB) rules and internal controls as they relate to the financial management of assets of the City; and, provide sufficient resources and direction to support said practice.

6	3	Core Principles	III-G-1f: External audits	FSC recommends: Ensure the external audits of City records are completed within six to nine months of the close of the fiscal year, unless specifically extended by a vote of the City Council.
7	3	Core Principles	III-G-1g: Formal review	FSC recommends: Implement a formal review process of City policies, procedures and fees to promote business expansion and support existing businesses to encourage a healthy underlying local economy.
8	3	Core Principles	III-G-1h: Oppose efforts	FSC recommends: Oppose efforts of the State and/or County governments to divert revenues from the City or to increase the unfunded service mandate of City taxpayers.
9	3	Core Principles	III-G-1i: Enterprise funds are reviewed	FSC recommends: Assure that enterprise funds are reviewed and structured to be self-funding and self-sustaining, utilizing appropriate cost-recovery targets, levying user charges proportionate to demand and in amounts necessary and appropriate to fund on-going operations, including required long-term capital replacement. Activities that do not fit with the core services to be provided or serve the greater community should be reviewed and possibly privatized to allow the City to focus on its core mission.
10	3	Core Principles	III-G-1j: Encourage City employees	FSC recommends: Value, respect, support and encourage City employees who provide the highest level of services to the public.
11	3	Core Principles	III-G-1k: Memorandum of Understanding	FSC recommends: Observe the provisions of Memorandum of Understanding with employee organizations.
12	3	Core Principles	III-G-1l: Government should not	FSC recommends: Recognize and accept that government should not provide above market wages, long-term economic stability, and better-than-average benefits at the expense of services to the community.
13	3	Core Principles	III-G-2a: City must live within its means	FSC recommends: The City must live within its means and follow a comprehensive budgeting process that includes all costs being accounted for during the year in which they occur.

14	3	Core Principles	III-G-2b: Current recurring revenues	FSC recommends: Adopt a budget where current recurring revenues are sufficient to fund recurring expenditures. One-time fund sources, deferral of current year expenditures and fund transfers should not be used to solve structural budget imbalances. Likewise, one-time revenue sources should not be used, or planned for use, to support on-going operations or maintenance.
15	3	Core Principles	III-G-2c: Fund transfers and loans	FSC recommends: Regarding fund transfers and loans within any aspect of the City's financial dealings, special attention and notification must be given to the City Council should the suggested transfer result in creating a negative balance in the issuing fund. Also, special attention and notification must be given to the City council if the issuing fund or account is already in a negative balance.
16	3	Core Principles	III-G-2d: Costs and fee structures	FSC recommends: Set fees as low as possible while at the same time ensuring that they are sufficient to pay for the full cost of providing for an acceptable level of service to the public. Consideration should be given to "quality of life" services like Parks and Recreation as full cost recovery may result in over-pricing something that is more subjective in its measure. Both costs and fee structures should be reviewed regularly to keep pace with changes in the marketplace. General and special tax increases should be considered as a last resort.
17	3	Core Principles	III-G-2e: Rainy day funds	FSC recommends: Do not "raid" reserve accounts or "rainy day" funds unless there is a declared financial or public safety emergency.
18	3	Core Principles	III-G-2f: Diversified and stable revenue base	FSC recommends: Maintain a diversified and stable revenue base to minimize the effects of economic fluctuations on revenue generation.
19	3	Core Principles	III-G-2g: Additional intergovernmental funding and grants	FSC recommends: Aggressively seek additional intergovernmental funding and grants, with a priority on funding one-time capital projects. Grant-funded projects that require multi-year support will be reviewed by the City Council.

20	3	Core Principles	III-G-2h: New revenue sources	FSC recommends: h. Aggressively pursue new revenue sources, particularly those that will not add to the tax burden of the residents or local businesses.
21	3	Core Principles	III-G-2i: Budget document summaries	FSC recommends: Prepare budget document summaries in language (including charts and tables where reasonable) to make it possible for any citizen to understand. Providing relevant financial documentation on the functional activities of the City should be a priority for City staff in support of the need for on-going monitoring, review and measurement against goals and objectives.
22	3	Core Principles	III-G-2j: Develop a multi-year operating budget	FSC recommends: Develop a multi-year operating budget, as opposed to a single year budget. The budget will include not only the two-year operating plan but also the subsequent three-year outlook, for a total of five years. Single year plans do not provide sufficient perspective; many Cities have two-year plans. Plan to review the two-year budget before the beginning of the second year, to make any mid-term adjustments that may be necessary. This format also reduces the workload on City staff and the City Council.
23	3	Core Principles	III-G-2k: Value of City assets	FSC recommends: Maintain and preserve the value of City assets and this should be a prime factor in determining departmental budgets. Deferring scheduled maintenance should not be used as a means to resolve budget deficits.
24	3	Core Principles	III-G-2l: Revenue owed to the City	FSC recommends: Aggressively pursue revenue owed to the City and assure that moneys due to the City are received in a timely manner. Following established accounting practices and accounts receivable aging practices should provide early visibility to any accounts receivable issues, allowing for appropriate actions to be taken. Assure that development processing costs and related administrative expenses are totally offset by development application fees.
25	3	Core Principles	III-G-2m: Development processing costs	FSC recommends: Assure that development processing costs and related administrative expenses are totally offset by development application fees.

26	3	Core Principles	III-G-2n: Capital fees	FSC recommends: Assure that capital fees are set to recover all development and related infrastructure, and take into account reasonable and realistic growth projections, following the requirements of the Mitigation Fee Act.
27	3	Core Principles	III-G-3a: Maximize citizen participation	FSC recommends: Be competent, professional, responsive, trustworthy, accountable, transparent, and will maximize citizen participation in community decisions; it will minimize bureaucracy, emphasize efficiency and be accessible to all citizens.
28	3	Core Principles	III-G-3b: Fiscally responsible and financially stable	FSC recommends: Be fiscally responsible and financially stable, will promote long-term goals of the City while addressing immediate needs and public service requirements;
29	3	Core Principles	III-G-3c: Advanced manner	FSC recommends: Operate in an ethical, customer-friendly, cost conscious, innovative and technologically advanced manner;
30	3	Core Principles	III-G-3d: Teamwork	FSC recommends: Create a challenging, collaborative and supportive environment which treats employees fairly, with respect and promotes teamwork.
31	3	Core Principles	III-G-3e: Conduct the business of the City	FSC recommends: Conduct the business of the City in an open manner with clear communications and public engagement; and, with respect for the individual and the roles of the City Council, City Manager and staff.
32	3	Core Principles	III-G-3f: Contribution of our people	FSC recommends: Recognize the value and contribution of our people, both city staff and volunteers who through their efforts are delivered the services provided the by the City.
33	3	Core Principles	III-G-4a: Regular updates	FSC recommends: City staff shall provide regular updates (quarterly) to the City Council related to current year's budget, comparing revenues and expenditures to budgeted amounts and with particular emphasis on assumptions made related to revenues and expenditures.
34	3	Core Principles	III-G-4b: Reserves policy	FSC recommends: The Reserves policy should clearly define each reserve's purpose and that each reserve should be adequately funded to deliver its objective. The City will adhere to Chapter 3.38 of the

Lincoln Municipal Code regarding Reserves.

35	3	Core Principles	III-G-4c: Investment Policy	FSC recommends: Update and maintain the Investment Policy (City of Lincoln 2011 as adopted 01/11/2011) as a guide to securing the investment assets of the City, with such policy to be consistent with the requirements of State law.
36	3	Core Principles	III-G-4d: Debt Management Policies	FSC recommends: Create, adopt and maintain a formal set of Debt Management Policies in order to consolidate information related to debt obligations and to maintain good credit standing. The policy should address inter-fund loans, short-term and long-term debt and external debt issuance. Once created, the debt management policies should be reviewed annually for compliance, adjustments and modifications. Long-term debt will not be used to support current obligations; and, debt maturity should be no longer than the useful life of the underlying asset.
37	3	Core Principles	III-G-4e: Ensure that no debt owed to the City	FSC recommends: Ensure that no debt owed to the City shall be written off without the explicit authorization by the City Council. All debts – external or internal – shall be documented according to GAAP. Inter-fund lending will always explicitly follow all current GASB and State legislative statutes.
38	3	Core Principles	III-G-4f: Participate in the selection	FSC recommends: No employee, officer or agent of the City shall participate in the selection or purchase of goods or award of contracts supported by City funds if a conflict of interest, real or apparent, would be involved. Consistent with the Fair Political Practices Act, City officers, employees or agents will neither solicit, nor accept gratuities, favors or anything of monetary value from contractors, potential contractors, suppliers or parties to any agreement.
39	3	Core Principles	III-G-4g: Protecting the rights	FSC recommend: The City shall draft and adopt a formal policy protecting the rights of and retaliation against, any City employee who reports a violation of law, municipal code or conduct related to the

operations of the City.

40	1	Compensation: Wages	IV-1-G-1: COLA	FSC recommends the City freeze all COLA Adjustments to wages.
41	1	Compensation: Wages	IV-1-G-2: Merit Salary Increases	FSC recommends the City a freeze and suspension to all Merit Salary Increases.
42	1	Compensation: Wages	IV-1-G-3 SDI	FSC recommends the City immediately suspend and stop reimbursing employees for SDI payments.
43	2	Compensation: Wages	IV-1-G-4: Education 1	FSC recommends the City suspension of new payments for educational pursuits not already included in an employee's wages.
44	2	Compensation: Wages	IV-1-G-5: Education 2	FSC recommends the City negotiate a roll back or termination of all education credits in wages.
45	2	Compensation: Wages	IV-1-G-6: Education 3	FSC recommends the City if the City continues to pay for educational "degrees," the credit should be a maximum of 2% increase on the Minimum Pay Step for the Job Classification.

46	1	Compensation: Wages	IV-1-G-7: Pay Rate	FSC recommends the City cap the pay rate for a Job Classification at the Maximum Pay Step + 5% in the Job Classification Range. Currently there is a base pay rate (actual step pay rate) and a full pay rate (actual step pay rate + all the extra benefits that increase the pay rate).
47	2	Compensation: Wages	IV-1-G-8: Special Assignment Pay	FSC recommends the City negotiate the roll back or termination of Special Assignment Position pay for services currently stated in the employee's written Job Classification.
48	2	Compensation: Wages	IV-1-G-9: Certificates	FSC recommends the City negotiate the payment for the possession of a Certificate or license. Going forward, consider the possession of a Certificate or license as a qualification to hold a job position and not subject to a monthly payment because of the possession of a Certificate or license. City may find it advantageous to pay for the Certificate or license but not as a monthly addition to pay.
49	2	Compensation: Wages	IV-1-G-10: Uniform Allowance	FSC recommends the City roll back or terminate the Uniform Allowance for employees at or above the pay Step of E.
50	2	Compensation: Wages	IV-1-G-11: Bi-Lingual Pay	FSC recommends the City suspend or terminates the Bi-Lingual pay benefit.
51	1	Compensation: Wages	IV-1-G-12: Hiring Practices	FSC recommends the City proactively reduce the average pay Step for most departments by hiring new employees at pay Steps below the current average pay Step. FSC recommends the City institute a program where by new employees must be hired at pay Steps of A, B, or C until the average pay Step in the Department is lowered by at least 2 pay Steps (10% +/-)

52	3	Compensation: Wages	IV-1-G-13: Furlough	FSC recommends the City consider a furlough of 5% to 10% of the work days in order to meet current budget shortfalls.
53	1	Compensation: Wages	IV-1-G-14: Special Salary Adjustments	FSC recommends the City freeze and suspend all Special Salary Adjustments.
54	3	Compensation: Wages	IV-1-G-15: Manager Pay	FSC recommends the City review the pay for all managers and establish a maximum Total Compensation percentage above the average of next lower management level in the City.
55	1	Compensation: Wages	IV-1-G-16: Contracting for Services	FSC recommends the City consider the identification services and implementation of a plan to determine if contracting out for a significant number of services will assist Lincoln in an effort to balance its budget.
56	4	Compensation: Pension	IV-2-G-1: Decision Making 1	FSC recommends the City not offer or accept future Golden Handshake agreements as these agreement add to the annual cost of pensions obligation.
57	4	Compensation: Pension	IV-2-G-2: Decision Making 2	FSC recommends the City recognize the active employee liabilities of health insurance has risen by 5% per year (compounded) from 2004 to 2009.
58	1	Compensation: Pension	IV-2-G-3: CalPERS Alternatives	FSC recommends the City understand and account for the fact the annual cost of pensions are likely going to significantly increase in the near future and this must be accounted for in the budgeting. As of September 30, 2011 the ten year investment experience for CalPERS, including the Dot Com and Great

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Recession times was stated by CalPERS as 5.5% --- during a time when the target return was 7.75%.

59	1	Compensation: Pension	IV-2-G-4: CalPERS Buyout	FSC recommends the City delay immediate action on the acceptance on State / CalPERS changes and thoroughly analyze the future impact on city budgets and employees before taking any action to approve such changes.
60	1	Compensation: Pension	IV-2-G-5: Pension Changes	FSC recommends the City thoroughly analyze the long term impact and alternatives to the anticipated CalPERS response to City of Lincoln Resolution 2011-038, dated March 8, 2011, in which the City expressed its intention to terminate its relationship with the CalPERS Retirement System.
61	1	Compensation: Pension	IV-2-G-6: Pension Expansion	FSC recommends the City thoroughly analyze and consider moving new Safety Employees to a Tier II pension plan. The City has two plans from which to select.
62	1	Compensation: Pension	IV-2-G-7: Cost of Pensions	The FSC recommends the City review its cost management of its Section 125 plan and explore new procedures to both enhance usage by active management and streamline the cost per employee transaction.
63	4	Compensation: Wages	IV-2-G-8: Employee Share of Cost	FSC recommends the City consider negotiating an increase in the share of total cost the employees pay for pension benefits.
64	4	Compensation: Health	IV-3-G-1: Unfunded Liabilities1	FSC recommends the City recognize the retiree unfunded liabilities of health insurance has risen 23% per year (compounded) from 2004 to 2009. Further, in a relatively short period of time, the unfunded liabilities could more than

double if there is a significant increase in the number of retirees currently working for Lincoln.

65 4 Compensation: Health IV-3-G-2: Unfunded Liabilities2 FSC recommend: the City recognize the active employee liabilities of health insurance has risen by 5% per year (compounded) from 2004 to 2009.

66 1 Compensation: Health IV-3-G-3: Health Insurance contribution FSC recommends the City negotiate the City's contribution to health insurance cost to be based upon the minimum amount required by CalPERS.

67 1 Compensation: Health IV-3-G-4: Health Insurance relationship FSC recommends termination of the health insurance relationship with CalPERS

68 1 Compensation: Health IV-3-G-5: Retiree health insurance FSC recommends ending the lifetime payment of health insurance for future retirees.

69 1 Compensation: Health IV-3-G-6: Active Employee Health Insurance FSC recommends the City set up a defined contribution cost sharing relationship with the employees where the City's portion is modified by City Resolution.

70 1 Central Service V-G-1: Staffing FSC recommends the City fill the vacant accounting positions in the Administrative Services Department to ensure that sufficient staff is available to maintain effective internal controls over financial reporting.

71	2	Central Service	V-G-2: Internal Control	FSC recommends the City staff evaluate current segregation of duties, responsibilities and functions and take necessary corrective actions. As noted in another report section, additional accounting staff is needed to perform these duties. Also, in situations where insufficient staff is available, there may be a need to utilize other non-accounting staff.
72	2	Central Service	V-G-3: COST ALLOCATION PLANS	FSC recommends the City consider implementing the consultant developed Draft Cost Allocation Plan for the 2012-13 budget period and assign sufficient staff resources to ensure that it is administered correctly. This should include timely adjustments to actual costs since the Plan is initially developed based on budgeted costs.
73	2	Central Service	V-G-4: DEBT SERVICE COST	FSC recommends the City staff re-evaluate the procedure used to distribute debt servicing costs for City Hall and establish a plan that distributes costs equitably to appropriate funds in accordance with requirements established in Attachment A of OMB Circular A-87. In addition, the procedure should be documented showing the basis and rationale for allocations.
74	2	Central Service	V-G-5: COSTING FLEET	FSC recommends the City staff develop and implement a procedure for direct costing fleet maintenance costs to benefitting units for use starting with the 2012-13 fiscal year.
75	2	Central Service	V-G-6: FLEET MAINTENANCE	FSC recommends the City staff evaluate whether contracting out part or all of fleet maintenance is more cost effective than in house services.
76	1	Central Service	V-G-7: INFORMATION SYSTEMS: Training Dollars	FSC recommends the City staff investigate contracting with a vendor with full knowledge of the system's reporting capabilities for training or programming to improve the quantity and quality of management reports available to manage the City's finances.

77	1	Central Service	V-G-8: INFORMATION SYSTEMS: Training Dollars	FSC recommends we recommend that the next Budget contain training dollars for the Finance staff in the use of the newly upgraded system. Cost efficiencies could be realized when staff are fully prepared to use all the system's capabilities.
78	1	Central Service	V-G-9: INFORMATION SYSTEMS: Improved Financial Information programs	FSC recommends the city staff investigate all options for improved Financial Information programs and/or systems.
79	1	Central Service	V-G-10: INFORMATION SYSTEMS: Backup	FSC recommends the City contracting for automated off-site (at least weekly) backup of all city servers to eliminate a potential disaster which we were very fortunate to avoid with the tanker fire.
80	2	GF: General Fund	VI-1-G-1: Planning no new Taxes	FSC recommends that all financial planning should be based on an assumption that there will be no new taxes in the short term (next few years).
81	2	GF: General Fund	VI-1-G-2: Reduced Services	FSC recommends the City continue to reduce its services to balance its budget.
82	2	GF: General Fund	VI-1-G-3: Roll Back	FSC recommends the City roll back some of the employee benefits provided during the past years.
83	1	GF: General Fund	VI-1-G-4: Balance the budget	FSC recommends the City balance the General Fund Budget without the use of reserves. Consideration should be given to the following steps or or an equivalent set of steps. 1.Hold Public Safety budget at Police(\$5M) and Fire(\$3.5M) for the next two years. 2 Freeze all city budgets for the next 2 years. 3. Reduce the expenditures

for Development Services Fund. 4. Identify a revenue increase of \$1M per year by the fiscal year of 2014-2015.

84	1	GF: General Fund	VI-1-G-5: Revenue Based Budgeting	FSC recommends the City adopt a budgeting system based on the prior year revenues and not on projected expenses. Each department should be given a percentage of the revenue with no draw down on reserves.
85	4	GF: General Fund	VI-1-G-6: Treasurer	FSC recommends the Treasurer position be put on the ballot to eliminate it as an elected and paid position. The Finance Director can be appointed as Treasurer without additional cost.
86	1	GF: General Fund	VI-1-G-7: Financial Advisory Commission	FSC recommends the City should form a Financial Advisory Commission to advise the Council on the long range financial planning much like the Planning Commission does for long range development.
87	2	GF: General Fund	VI-1-G-8: Public Safety Capital Replacement Fund	FSC recommends establish a Capital Replacement fund for Public Safety vehicles.
88	2	GF: Police	VI-2-G-1: Patrol staffing	FSC recommends the staffing level for patrol services be addressed in some fashion to insure that there is a sufficient number of officers on duty at all times for response purposes to multiple calls and to insure that the remaining patrol officer(s) will have sufficient backup for safety purposes.
89	4	GF: Police	VI-2-G-2: Specialized services	FSC recommends the Police Department consider alternatives that will allow it to reinstate as many of these programs as is financially possible.

90	2	GF: Police	VI-2-G-3: Patrol relief hours	FSC recommends the Police Department provide the City Council with a specific plan for patrol, with financial totals for necessary fill-in hours for sick leave, vacations, and other leave situations.
91	4	GF: Police	VI-2-G-4: Department staffing ratio	FSC recommends that a formal study be completed that will confirm the staffing levels for Lincoln PD and for surrounding municipalities. Recommend that the data gathered be used to formulate a staffing plan to meet the agreed upon staffing ratios.
92	4	GF: Police	VI-2-G-5: Proactive Policing	FSC recommends that the staffing level be increased to provide officer time to engage in field contact situations, thereby improving the effectiveness of crime prevention activities. Recommend that the department initiate a Hot Spot program similar to the one in existence in the City of Sacramento.
93	3	GF: Police	VI-2-G-6: Administrative services	FSC recommends the Police Department evaluate the various programs that were formerly provided by the Department. Recommend that a prioritized list be established for the reinstatement of those services, based on current legislative mandates, as well as potential for civil liability. Recommend that various cost-effective alternatives be included, with the associated expense for each program component.
94	3	GF: Police	VI-2-G-7: Vehicle Replacement Program	FSC recommends that the Department develop a comprehensive Vehicle Replacement program to include every piece of equipment currently assigned to the Department.
95	4	GF: Police	VI-2-G-8: Employee compensation	FSC recommends that a survey be completed, and that a program be instituted, to provide a competitive salary and benefit schedule for the various department employees.

96	1	GF: Police	VI-2-G-9: Public Safety Communications	FSC recommends that staffing be increased to insure that two dispatchers are available at all times. If the minimum staffing level cannot be attained it is recommended that a proposal be considered for contracting these services with the Sheriff or a neighboring agency.
97	1	GF: Police	VI-2-G-10: Contracting for Police Services	FSC recommends the City Council and City staff determine a base level for services to be provided by the Police Department and the number of personnel in various capacities required to perform those services, including the Public Safety Communications function. Consideration should be given to requesting a proposal from the Sheriff to provide the level of services determined in the study.
98	3	GF: Fire	VI-3-G-1: Fire Department Long-Range Plan	FSC recommends the City Council and City staff members review the original long-range plan for fire services and determine its relevance for the next five years.
99	2	GF: Fire	VI-3-G-2: Budget	FSC recommends the Fire Department staff develop a five year budget that will not exceed 35% of the General Fund.
100	3	GF: Fire	VI-3-G-3: Training	FSC recommends a plan be developed to insure that each Lincoln Firefighter completes any training that is deemed to be mandatory.
101	1	GF: Fire	VI-3-G-4: Resident Volunteers	FSC recommends the City evaluate the potential for use of "Resident Volunteers" (they are fire-certified, paid, scheduled, on-duty volunteers and they are seeking to complete the field hours necessary for full certification as a fully-trained firefighter. The Resident Volunteers can be used to supplement the sworn staff in order to provide a more cost-effective approach to deployment.)

102	1	GF: Fire	VI-3-G-5: Administrative Services	FSC recommends consideration to using the Battalion Chiefs in a scheduling configuration that will allow them time to assist the Fire Chief with the completion of administrative duties.
103	4	GF: Fire	VI-3-G-6: Equipment Replacement	FSC recommends the department develop an Equipment Replacement plan for all the engines and other major emergency equipment that can be instituted in the future based on available funding sources.
104	4	GF: Fire	VI-3-G-7: Employee Compensation	FSC recommends a survey be completed, and that a program be instituted, to provide a competitive salary and benefit schedule for the various department employees.
105	1	GF: Fire	VI-3-G-8: Public Safety Communications	FSC recommends the Fire Department make provisions to discontinue the existing communications arrangements and to determine the cost for contracting for services with an adjoining fire agency.
106	1	GF: Fire	VI-3-G-9: Contracting for fire services	FSC recommends the City Council and City staff determine a base level for services to be provided by the Fire Department and the number of personnel in various capacities required to perform those services, including the Public Safety Communications function. Consideration should be given to requesting a proposal from neighboring agencies (including Cal Fire) to provide the level of services determined in the study.
107	3	GF: Fire	VI-3-G-10: Administrative Clerk	FSC recommends that the department consider hiring a regularly scheduled part-time administrative clerk.

108	2	GF: Library	VI-4-G-1: Staffing	FSC recommends if hours donated by volunteers are reduced, levels of funding need to be reviewed. The current level of staffing of 2.9 FTE is sufficient to provide service for 23 hours a week, but is dependent upon volunteer activity.
109	4	GF: Library	VI-4-G-2: Support Volunteers	FSC recommends maintaining good communications with all the current volunteers and continue to recruit them. Training should be provided for the volunteers if needed.
110	2	GF: Library	VI-4-G-3: Communication with Western Placer Unified School District, and Sierra College	FSC recommends establish scheduled meetings with both agencies to ensure more accurate and timely budgetary planning.
111	2	GF: Library	VI-4-G-4: Continue Funding of Twelve Bridges Library	FSC recommends continue to fund the Library. It adds to the economic potential of the residents, encourages youth development, is a source of low cost entertainment items, is a place for study enhancement, encourages computer skills, and is a destination place where a learning environment is made available to parent and child.
112	2	GF: Library	VI-4-G-5: Fund the Library at 4% net of General Fund Revenue;	FSC recommends maintain the current level of support to the Library System.
113	2	GF: Library	VI-4-G-6: Carnegie to remain closed	FSC recommends Carnegie is to remain closed until there is a significant and consistent upturn in the General Fund Revenues.

114	4	GF: Library	VI-4-G-7: Do not consider outsourcing Library operations or management at this time	FSC recommends be aware of alternative service models once revenues increase and if services provided are not satisfactory. Assembly Bill 438 which was passed September 8, 2011, does not restrict Lincoln from outsourcing the management and the operation of Twelve Bridges Library.
115	1	GF: Library	VI-4-G-8: Increase Revenue	FSC recommends the City increase revenues. Pursue collecting unpaid invoices from the Joint Use Agencies. Attempt collection of outstanding Library assets. Increase income from rental of Library rooms.
116	3	GF: Recreation	VI-5-G-1: Quarterly Review	FSC recommends the Recreation department should do a quarterly review of staffing, revenues and expenses. This review and their input should be made to the City Council to keep the City Staff, and residents apprised of our progress in trying to maintain Fiscal Sustainability.
117	1	GF: Development Services	VI-6-G-1: Reduce Staffing	FSC recommends that the budget be reduced to reflect current level of development. Consideration should be given to two alternatives: (1) reduce development services staff to absolutely minimal levels designed to "keep the ship afloat while making minimum headway", or (2) outsource the entire department to a qualified private enterprise. A target of \$700,000 reduction in expenses should be adopted.
118	2	GF: Development Services	VI-6-G-2: Managed Competition	FSC recommends the City undertake a "managed competition" for development services with both the City and private vendors competing for the service.
119	1	EF: Solid Waste	VII-1-G-1: Franchise the solid waste collection	FSC recommends the City begin the process to franchise the solid waste collection function in the city with the intention that the franchise contract be signed prior to the start of the FY 2013-14 budgeting activity. We further recommend that a solid waste consultant be contracted with to manage this process.

120	2	EF: Waste Water	VII-2-G-1: Accurate inventory	FSC recommends that the Waste Water Enterprise procure a study contract for a complete, accurate inventory of all underground assets that identifies the assets using GIS technology, established age, expect life time, and replacement costs.
121	3	EF: Waste Water	VII-2-G-2: Combining a procurement	FSC recommends consideration be given to combining a procurement for the study contract with a like one from the Water Enterprise to gain possible cost/schedule efficiencies.
122	2	EF: Waste Water	VII-2-G-3: Replacement/repair plan	FSC recommends using information from the inventory study, produce a comprehensive replacement/repair plan, so that a financial reserve schedule can be built and utilized in a proactive way.
123	4	EF: Waste Water	VII-2-G-4: Outsourcing	FSC recommends consideration be given to outsourcing the waste water collection system operations and maintenance.
124	2	EF: Water	VII-3-G-1: Accurate inventory	FSC recommends the Water Enterprise procure a study contract for a complete, accurate inventory of all underground assets that identifies the assets using GIS technology, established age, expect life time, and replacement costs.
125	3	EF: Water	VII-3-G-2: Combining a procurement	FSC recommends consideration be given to combining a procurement for the study contract with a like one from the Waste Water Enterprise to gain possible cost/schedule efficiencies.
126	2	EF: Water	VII-3-G-3: Replacement/repair plan	FSC recommends using information from the inventory study, produce a comprehensive replacement/repair plan, so that a financial reserve schedule can be built and utilized in a proactive way.

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127	4	EF: Water	VII-3-G-4: Outsourcing	FSC recommends the Water Enterprise give serious consideration to outsourcing the water treatment portion of its mission. This has proven to be a very good model for the City's Waste Water Enterprise. Doing this provides all of the normal outsourcing advantages and does not jeopardize the system due to its organizational structure.
128	1	EF: Airport	VII-4-G-1: Fuel sales be adjusted	FSC recommends the fuel sales be adjusted to reflect a minimum of a 5% to 7% margin based on a LIFO method of costing.
129	2	EF: Airport	VII-4-G-2: Hanger rentals	FSC recommends hanger rentals must be reviewed and increased as possible, including some sort of CPI plus minimum versus the current fixed percentage increases.
130	1	EF: Airport	VII-4-G-3: Positive Impact	FSC recommends the City should place priority on the airport as a key means of economic development.
131	2	EF: Airport	VII-4-G-4: Annually balanced performance	FSC recommends the City contract with a firm for management of the airport
132	12	EF: Transit	VII-5-G-1: Continues discussions with Placer County Transit	FSC recommends the City continues discussions with Placer County Transit and other agencies regarding the potential of outsourcing the operations of Lincoln Transit to them as a cost reduction and thus improving fare box recovery and cost to revenue equality.

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133	1	SF: Special Funds	VIII-1-G-1: L&L Districts	FSC recommends the City Council consider tracking income from L&L Districts to ensure the City does not overextend its future income.
134	3	SF: Special Funds	VIII-1-G-2: Volunteers	FSC recommends the City Council consider seeking additional volunteers from the community, the California Conservation Corp (CCC) or the Federal Job Corps to assist in maintaining Parks and Streets.
135	1	SF: RDA	VIII-2-G-1: Contract/Bond	FSC recommends the City Council acquire the assistance of outside sources with Contract/Bond law background and RDA knowledge to determine the best course of action to meet the successor agency's debt obligations.
136	1	SF: RDA	VIII-2-G-2: Accounting and Legal expertise	FSC recommends the City Council enlist outside sources with combined Accounting and Legal expertise with Public contract law experience to review all existing RDA Loan agreements to determine the future potential recovery of funds loaned.
137	2	SF: PFE	VIII-3-G-1: Contract/Bond	FSC recommends the City establish a commission to audit, track and report quarterly to the City Council and staff on all manners of property Information including but not exclusive of; available residence and commercial properties, short and foreclosed properties, realty and bank forecasts, etc to assist the City Council and staff with additional information to be used in budgeting and forecasting.
138	2	SF: PFE	VIII-3-G-2	FSC recommends the City Council adopt a policy stipulating there will be no borrowing from restricted funds going forward and borrowing from unrestricted funds must be shown to have specific identified revenue sources to repay the money borrowed.

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139	1	Communications	IX-G-1: Annual Report	FSC recommends the City prepare an 'annual report' identifying City services, goals, accomplishments, challenges, fiscal condition, etc. for distribution to community.
140	2	Communications	IX-G-2: Budget-in-brief	FSC recommends the City prepare a 'budget-in-brief'. The Lincoln city budget is a complicated document that includes lots of details for the reader who wants to take the time to read it.
141	3	Communications	IX-G-3: Monthly or Quarterly column	FSC recommends the City prepare a monthly or quarterly column in the Lincoln News Messenger—"Ask the City Manager or Ask the City Council".
142	2	Communications	IX-G-4: Quarterly single page financial status	FSC recommends the City prepare a quarterly single page financial status report to the community. Make it available at City Hall, at City Council meetings and on-line as well as via the E-bulletin process. Encourage citizens to register for E-Bulletins
143	2	Communications	IX-G-5: Platform	FSC recommends the City provide a platform for our citizens to address the City Council and City Manager where they are able to exchange dialogue regarding specific issues.
144	4	Communications	IX-G-6: Quarterly or Semiannual workshops	FSC recommends encourage quarterly or semiannual workshops to obtain feedback from the community.
145	3	Communications	IX-G-7: Outreach programs	FSC recommends develop community outreach programs led by the City Council and the City Manager explaining issues that affect our City to Home Owner Associations, service clubs, non-profits, and worship communities. Focus each month on a specific department or service the City

provides.

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