

APPENDIX B

FISCAL MODEL TABLES

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**Table A-1
Lincoln General Plan Update
Alternatives Analysis
Fiscal Impact Summary**

Proposed Project Preferred GP Update

ITEM	Fiscal Year Ending		Estimated Total Annual Increase
	2008	2050	
General Fund Revenues			
Property Tax	\$6,228,784	\$20,689,491	\$14,460,707
Property Tax in Lieu of VLF	\$2,878,698	\$10,298,154	\$7,419,456
Real Property Transfer Tax	\$519,220	\$1,363,015	\$843,795
Sales Tax and Public Safety	\$2,268,210	\$15,576,624	\$13,308,414
Franchise Taxes	\$627,568	\$2,072,778	\$1,445,210
Transient Occupancy	\$157,248	\$831,508	\$674,260
Business Licenses	\$112,622	\$595,531	\$482,909
Motor Vehicle In-Lieu Fees	\$360,900	\$1,128,813	\$767,913
Other Intergovernmental	\$94,391	\$311,762	\$217,371
Fines and Forfeitures	\$116,672	\$385,353	\$268,681
Rents and Concessions	\$33,698	\$111,300	\$77,602
Other Revenue	\$37,380	\$123,461	\$86,081
Total General Fund Revenues	\$13,435,391	\$53,487,792	\$40,052,401
Revenues not affected by Project	\$4,239,945	n.a.	n.a.
Total General Fund Adjusted Revenues	\$17,675,336	\$53,487,792	\$40,052,401
General Fund Expenditures			
City Council	\$3,258	\$10,762	\$7,504
City Manager's Office	\$440,845	\$1,456,054	\$1,015,210
City Treasurer	\$7,062	\$23,325	\$16,263
City Attorney	\$34,551	\$114,116	\$79,566
Finance and Admin Services	\$515,948	\$1,704,113	\$1,188,164
Police Services	\$7,469,442	\$24,670,626	\$17,201,184
Fire Services	\$3,435,363	\$11,346,571	\$7,911,208
Community Development	\$33,829	\$111,734	\$77,905
Public Works - Admin/Engineering	\$153,566	\$507,208	\$353,642
Library	\$932,225	\$2,915,788	\$1,983,563
Recreation	\$745,914	\$2,333,050	\$1,587,136
Transfers Out	\$944,722	\$3,120,298	\$2,175,576
Total General Fund Expenditures	\$14,716,725	\$48,313,645	\$33,596,920
Offsetting Revenues	\$3,273,106	n.a.	n.a.
General Fund Adjusted Expenditures	\$17,989,831	\$48,313,645	\$33,596,920
General Fund Total Surplus (Def.) [1]	(\$314,495)	\$5,174,147	\$6,455,481
Surplus (Deficit) as a percentage of Revenues	-2%	10%	16%

"summary"

[1] The 2007-08 budget anticipates reducing the City's General Fund balance by \$338,509.

**Table A-2
Lincoln General Plan Update
Alternatives Analysis
Demographic Assumptions**

Base	As of January 1, 2007
Placer County Population	324,495
Lincoln Population [1]	37,410
Employees in Lincoln [2]	6,600
Lincoln Persons Served [3]	40,710

"general_assumptions"

Sources: State Department of Finance and
State Employment Development Department.

[1] According to California State Department of Finance, January 1, 2007.

[2] According to California State Employment Development Department,
January 1, 2007.

[3] "Persons served" is defined as population plus 50% of employees.

**Table A-3
Lincoln General Plan Update
Alternatives Analysis
Land Use Development Plan**

Proposed Project Preferred GP Update

Land Use	Approximate Development Acreage	Units/Sq. Ft. per Acre	Approximate New Dwelling Units	Estimate of Developed Sq. Ft.
Residential:				
Rural Residential	874	0.5	437	- -
Country Estates	955	2.0	1,910	- -
Age-Restricted	0	4.5	0	- -
Low-Density Residential	3,107	4.5	13,983	- -
Medium-Density Residential	1,172	8.0	9,376	- -
High-Density Residential	489	16.0	7,817	- -
Subtotal Residential	6,597		33,523	
Nonresidential:				
General Commercial	[1] 466	10,454		4,871,000
Business and Professional (Office)	[2] 463	12,197		5,650,000
Industrial	[2] 203	12,197		2,480,000
Subtotal Nonresidential	1,132			13,001,000
Total	7,729		33,523	13,001,000

"land_use_plan"

Source: Draft Environmental Impact Report, City of Lincoln General Plan, and EPS.

[1] 80% net-to-gross acreage and a floor-area-ratio (FAR) of 30 percent.

[2] 80% net-to-gross acreage and a floor-area-ratio (FAR) of 35 percent.

**Table A-4
Lincoln General Plan Update
Alternatives Analysis
Assessed Value Estimate**

Proposed Project Preferred GP Update

Land Use	Descriptive Units	Secured Value per Unit/Sq.Ft. [1]	Unsecured Value per Unit/Sq.Ft.	Total Assessed Value
Rural Residential	dwelling unit	\$750,000	\$0	\$327,750,000
Country Estates	dwelling unit	\$550,000	\$0	\$1,050,500,000
Age-Restricted	dwelling unit	\$450,000	\$0	\$0
Low-Density Residential	dwelling unit	\$550,000	\$0	\$7,690,650,000
Medium-Density Residential	dwelling unit	\$450,000	\$0	\$4,219,200,000
High-Density Residential	dwelling unit	\$215,000	\$0	\$1,680,655,000
Total Estimated Residential Assessed Value				\$14,968,755,000
General Commercial	square feet	\$180	\$20	\$974,200,000
Business and Professional (Office)	square feet	\$180	\$20	\$1,130,000,000
Industrial	square feet	\$110	\$20	\$322,400,000
Total Estimated Non-Residential Assessed Value				\$2,426,600,000
Total Estimated New Assessed Value				\$17,395,355,000

"land_use_assumptions"

Source: Draft Environmental Impact Report, City of Lincoln General Plan, and EPS.

[1] Values based on EPS fiscal impact study dated February 28, 2006. "Rural residential" has since been added as a land use. EPS estimated this value based on current market research.

**Table A-5
Lincoln General Plan Update
Alternatives Analysis**

Proposed Project Preferred GP Update

Population and Employees by Land Use in the Year 2050

Land Use	Persons per DU/ Employees per Sq. Ft.	Dwelling Units/ Square Feet	2050 Total
Population			
Rural Residential	2.86	437	1,200
Country Estates	2.86	1,910	5,500
Age-Restricted	1.80	0	0
Low-Density Residential	2.86	13,983	40,000
Medium-Density Residential	2.00	9,376	18,800
High-Density Residential	1.80	7,817	14,100
Population Increase according to the Alternative		33,523	79,600
Additional Population Increase [1]			15,000
City of Lincoln Population 2007 (rounded)			37,400
City of Lincoln Population 2050 (rounded)			132,000
Total Population Increase			94,600
Employees			
General Commercial	550	4,871,000	8,900
Business and Professional (Office)	350	5,650,000	16,100
Industrial	750	2,480,000	3,300
Employee Increase according to the Alternative		13,001,000	28,300
City of Lincoln Employees 2007 (rounded)			6,600
City of Lincoln Employees 2050 (rounded)			34,900
Total Employee Increase			28,300
Persons Served			
Population Increase			79,600
Employee Increase			28,300
Persons Served Increase [2]			93,750

"pop"

[1] This number is the approximate difference between the Department of Finance population estimate for 2007, the estimated population at buildout of the alternative according to the DEIR, and population of new households. This population discrepancy not modeled in the fiscal study.

[2] "Persons served" is defined as population plus 50% of employees.

**Table B-1
Lincoln General Plan Update
Alternatives Analysis
Revenue Estimating Procedures**

Revenues	Estimating Procedure	Final Budget Lincoln FY 07 - 08 Revenues	Percent of Revenues	Project Generated Revenues	Percent of Project Revenues	Est. 1/1/07 Population or Persons Served	Revenue Multiplier
General Fund							
Property Tax	See Table B-5	\$6,228,784	40.3%	\$6,228,784	46.4%	NA	NA
Property Tax in Lieu of VLF	See Table B-4	\$2,878,698	18.6%	\$2,878,698	21.4%	NA	NA
Real Property Transfer Tax	See Table B-6	\$519,220	3.4%	\$519,220	3.9%	NA	NA
Sales and Use Tax [4]	See Table B-7	\$2,078,250	13.5%	\$2,078,250	15.5%	NA	NA
Sales Tax and Public Safety	See Table B-7	\$189,960	1.2%	\$189,960	1.4%	NA	NA
Franchise Taxes	Per Person Served	\$627,568	4.1%	\$627,568	4.7%	40,710	\$15.42
Transient Occupancy	Per Employee	\$157,248	1.0%	\$157,248	1.2%	6,600	\$23.83
Business Licenses	Per Employee	\$112,622	0.7%	\$112,622	0.8%	6,600	\$17.06
Other Licenses and Permits	[2]	\$14,662	0.1%	--	--	NA	NA
Motor Vehicle In-Lieu Fees	Per Capita	\$360,900	2.3%	\$360,900	2.7%	37,410	\$9.65
City Facility Cost Share	[1]	\$345,580	2.2%	--	--	NA	NA
Other Intergovernmental	Per Person Served	\$94,391	0.6%	\$94,391	0.7%	40,710	\$2.32
POST & Booking Fee Reimbursement	[2]	\$10,000	0.1%	--	--	NA	NA
Current Service Charges-Offsetting Costs	[2]	\$173,634	1.1%	--	--	NA	NA
PFE Administration Fee	[2]	\$308,856	2.0%	--	--	NA	[3]
Leisure Services	[2]	\$536,980	3.5%	--	--	NA	NA
Fines and Forfeitures	Per Person Served	\$116,672	0.8%	\$116,672	0.9%	40,710	\$2.87
Investment Revenue	[1]	\$221,259	1.4%	--	--	NA	NA
PCWA WCC Sales	[1]	\$400,000	2.6%	--	--	NA	NA
Rents and Concessions	Per Person Served	\$33,698	0.2%	\$33,698	0.3%	40,710	\$0.83
Other Revenue	Per Person Served	\$37,380	0.2%	\$37,380	0.3%	40,710	\$0.92
Total General Fund Revenues		\$15,446,362	100.0%	\$13,435,391	100.0%		
Interfund Transfers In (Indirect Costs)	[2]	\$2,228,974		\$0		NA	NA
Total Revenues		\$17,675,336		\$13,435,391			

"revenue_estimating_procedures"

Source: City of Lincoln 2007-08 Adopted Budget, Department of Finance, SACOG, California City Finance, and EPS.

[1] These revenues are not expected to be affected by the Project and are not evaluated in this Analysis.

[2] These revenue sources are dedicated to, and directly offset, potential costs of various Departments.

[3] 2.5% of the PFE fee payments offset the annual administration costs of the PFE program.

[4] Includes property tax in lieu of sales tax (one-quarter percent dollar for dollar exchange).

Table B-2
Lincoln General Plan Update
Alternatives Analysis
Reconciliation of General Fund Offsetting Revenues [on Table C-1] against Expenditures [1]

Item		Adopted FY 2007-08 Amount
City Council Revenue Offsets	Indirect Cost Allocation	\$200,729
City Council Total Offsets		\$200,729
City Manager Revenue Offsets:	Indirect Cost Allocation	\$721,372
	PFE Administration	\$107,382
City Manager Total Offsets		\$828,754
Library Revenue Offsets:	Library Subsidy & Rental	\$10,000
Library Total Offsets		\$10,000
City Attorney Revenue Offsets:	Indirect Cost Allocation	\$66,146
	PFE Administration	\$9,304
City Attorney Total Offsets		\$75,449
Finance & Admin. Services Revenue Offsets:	Indirect Cost Allocation	\$1,240,727
	PFE Administration	\$162,306
Finance & Admin. Services Total Offsets:		\$1,403,034
Community Development Offsets:		
	PFE Administration	\$3,126
Community Development Total Offsets:		\$3,126
Recreation Department Offsets:		
	Recreation Fees and Golf Cart Permits	\$547,130
Recreation Development Total Offsets:		\$547,130
Public Works Revenue Offsets:	Other Service Charges, Admin Fees pass thru, admin fees for special districts	\$135,830
	PFE Administration	\$26,738
Public Works Total Offsets:		\$162,568
Police Dept. Revenue Offsets:	Special Police Services	\$17,690
	Parking Fines, Alarm Permits	\$24,626
Police Dept. Total Offsets		\$42,316
Total General Fund Revenue Offsets		\$3,273,106

"offsetting_revenues"

Source: City of Lincoln Final FY 2007-08 Budget, and EPS

[1] This table shows the sources of offsetting revenue shown on Table C-1 [Expenditure Estimating Procedure], based on the indirect cost allocation plan and fees or charges specific to a particular department.

Table B-2a
Lincoln General Plan Update
Alternatives Analysis
Estimated PFE Administrative Cost Reimbursement (2007 \$'s)

PFE Reimbursement Item [1]	FY 2007-08 Estimated	
	Percentage	Amount
City Manager's Office	34.77%	\$107,382
City Attorney	3.01%	\$9,304
Finance Department	52.55%	\$162,306
Community Development Department	1.01%	\$3,126
Public Works Department	8.66%	\$26,738
Total PFE Administration Costs	100.00%	\$308,856

"pfe_reimbursement"

Source: City of Lincoln Final FY 2007-08 Budget, and EPS

[1] 2.5% of the PFE fee payments offset the annual administration costs of the PFE program.

**Table B-3
Lincoln General Plan Update
Alternatives Analysis**

Proposed Project Preferred GP Update

Estimated Annual Increase in Impacted Revenues (Constant 2007 \$'s)

Revenues	Fiscal Year Ending		Estimated Annual Change in Revenues
	2008	2050	
Property Tax	\$6,228,784	\$20,689,491	\$14,460,707
Property Tax in Lieu of VLF	\$2,878,698	\$10,298,154	\$7,419,456
Real Property Transfer Tax	\$519,220	\$1,363,015	\$843,795
Sales Tax and Public Safety	\$2,268,210	\$15,576,624	\$13,308,414
Franchise Taxes	\$627,568	\$2,072,778	\$1,445,210
Transient Occupancy	\$157,248	\$831,508	\$674,260
Business Licenses	\$112,622	\$595,531	\$482,909
Motor Vehicle In-Lieu Fees	\$360,900	\$1,128,813	\$767,913
Other Intergovernmental	\$94,391	\$311,762	\$217,371
Fines and Forfeitures	\$116,672	\$385,353	\$268,681
Rents and Concessions	\$33,698	\$111,300	\$77,602
Other Revenue	\$37,380	\$123,461	\$86,081
Total Revenues	\$13,435,391	\$53,487,792	\$40,052,401

"revenues"

Source: EPS.

**Table B-4
Lincoln General Plan Update
Alternatives Analysis**

Proposed Project Preferred GP Update

Property Tax (All numbers in \$000's)

Item		Assumption	Grand Total
Total Assessed Value (Constant FY 2007 \$)	a	Table A-4	\$17,395,355,000
Property Tax (@ 1% of Assessed Value) (Constant FY 2007 \$)	b = a*1%		\$173,953,550
<u>Allocation of Tax by Fund (Constant 2007 \$'s) - assumptions from Table B-4b</u>			
Lincoln General Fund	c = b*%	11.91%	\$20,714,244
Placer County General Fund	d = b*%	20.28%	\$35,270,200
Other Agencies	e = b*%	67.82%	\$117,969,106
Gross Property Taxes to Lincoln	e = c+d+e		\$20,714,244
Less Existing Educational Rev. Augmentation Fund	f = e*%	29.45%	\$6,099,454
Property Tax to Lincoln after ERAF	g = e-f	8.40%	\$14,614,790
Property Tax Administration Fee	h = g*%	1.05%	\$154,083
Net Property Taxes	i = g-h	8.31%	\$14,460,707

Property Tax in Lieu of VLF Revenues

Base Year Gross Assessed Valuation	j	Table B-4a	\$6,749,278,530
2050 Gross Assessed Valuation	k = a+j		\$24,144,633,530
Percentage Increase in Gross AV	l = (k-j)/j		258%
Base Year Property Tax in Lieu of VLF	m	Table B-4a	\$2,878,698
Increase in Property Tax in Lieu of VLF	n = l*m		\$7,419,456

"property_tax_sum"

Source: EPS.

Table B-4a
Lincoln General Plan Update
Alternatives Analysis
Property Tax in Lieu of Motor Vehicle In-Lieu Subvention (2007 Constant \$'s)

Item	FY 2007-08 Revenues	Projected Gross Assessed Valuation	Percent Change
Property Tax in Lieu of Motor Vehicle In Lieu Fees	\$2,878,698	--	--
Lincoln Assessed Tax Roll (Gross) [1]			
2003-04		\$2,344,119,935	
2004-05		\$3,138,409,335	33.9%
2005-06		\$4,400,339,398	40.2%
2006-07		\$5,974,100,843	35.8%
2007-08		\$6,749,278,530	13.0%
Average Annual Percent Change			30.3%

"VLF_revenues"

Source: Placer County Assessor's Office, FY 2007-08 City of Lincoln Final Budget, and EPS

[1] Placer County Assessor's Office.

**Table B-4b
Lincoln General Plan Update
Alternatives Analysis
Preliminary Property Tax Allocations on Annexation**

Fund	Fund Title	TRA 076-037 Distribution Without ERAF	TRA 076-055 Distribution Without ERAF	TRA 076-080 Distribution Without ERAF	Weighted Average Dist. Without ERAF	County Proposed Tax Exchange [1]	
						City of Lincoln	Placer County
Placer County Proposed General Fund Tax Sharing Terms [2]						37.000%	63.000%
<u>Subject to New Annexation Agreement</u>							
1500	County General	29.47220%	29.47070%	27.81430%	29.42675%	10.88790%	18.53885%
1600	County Library	1.46440%	1.46570%	1.38340%	1.46296%	0.54129%	0.92166%
1700	Fire Control	1.29290%	1.29780%	1.22490%	1.29385%	0.47872%	0.81513%
	Subtotal	32.22950%	32.23420%	30.42260%	32.18356%	11.90792%	20.27564%
<u>Unchanged in New Annexation Agreement</u>							
17800	Placer County Cemetery #1	2.19000%	2.18740%	2.06420%	2.18514%		
24400	Placer Co. Resource Conservation	0.06600%	0.06960%	0.06570%	0.06803%		
33700	Western Placer Unified School Dist. M & O	53.21900%	53.21700%	50.22600%	53.13735%		
34200	Sierra College M & O	7.62530%	7.62120%	7.19270%	7.61134%		
34300	County Education Tax	2.75730%	2.75750%	2.60260%	2.75325%		
34600	County Equalization Tax	0.87070%	0.86580%	0.81730%	0.86648%		
34700	ROP Tax - Placer Hi/W Placer Unified	0.81790%	0.82060%	0.77450%	0.81826%		
41400	Placer Co. Water Agency M & O	0.22430%	0.22670%	0.21390%	0.22538%		
45800	Nevada Irrigation M & O	0.00000%	0.00000%	5.62050%	0.15120%		
Total Gross Property Tax Rates		100.00000%	100.00000%	100.00000%	100.00000%	11.90792%	20.27564%

"city_annex_share"

Source: Placer County Auditor's Office, League of California Cities, and EPS

Note: Approximately 41% of the project acreage is in the 076-037, 57% is in the 076-055 TRA, and the remainder is in the 076-080 TRA.

[1] Allocations refer only to City and County revenues. Other Agency shares remain unaffected.

[2] The proposed property tax sharing terms are based on the current AB 8 City/County property tax allocation factors.

Table B-5
Lincoln General Plan Update
Alternatives Analysis
Real Property Transfer Tax (2007 Dollars)

Proposed Project Preferred GP Update

Description	Assumption	Total
Rate per \$1,000 value	\$0.55	
Single-Family Units Turnover Rate [1]	10%	
Nonresidential and Multifamily Turnover Rate	5%	
Percent of Transaction in Cash	100.0%	
A.V. from New Owner-Occupied Homes		\$13,288,100,000
A.V. from New Apartments & Commercial Prop.		\$4,107,255,000
A.V from Turnover of Owner-Occupied Homes		\$1,328,810,000
A.V from Turnover of Apartments and Commercial		\$205,362,750
Tax from Turnover of Residential Units		\$730,846
Tax from Turnover of Apartments and Commercial		\$112,950
Real Property Transfer Tax (2007 Dollars)		\$843,795

"property_transfer_tax"

Source: Economic and Planning Systems

[1] All single-family (S.F.) dwelling units are considered owner-occupied.

Table B-6
Lincoln General Plan Update
Alternatives Analysis
Sales Tax Revenue (All numbers in 2007 \$'s)

Proposed Project Preferred GP Update

Description	Source/ Assumptions	Fiscal Year Ending 2050
Bradley Burns Sales Tax Rate [1]	1.0000%	
Est. Countywide Pool Sales Tax Factor	0.1078%	
Est. Public Safety Sales Tax Factor	0.0021%	
Total Est. Local Sales Tax Rate	1.1099%	
TAXABLE SALES FROM NEW RESIDENTIAL DEVELOPMENT (MARKET SUPPORT METHOD)		
New Population	Table A-5	79,600
Est. Per Capita 2006 Taxable Transactions	Table B-6a	\$5,822
Additional Taxable Sales - New Population		\$463,449,414
TAXABLE SALES FROM NEW COMMERCIAL DEVELOPMENT (RETAIL SPACE METHOD)		
Annual Community Commercial Sales Per Square Foot	[2]	\$322
Estimated Taxable Retail Sales Percentage	Table B-6b	60%
Average Retail Taxable Sales per Square Foot		\$194
New Commercial Retail Square Footage [4]	Table A-3	4,871,000
Additional Taxable Sales - New Retail Space		\$944,372,326
Less New Population Discount Factor [3]	45%	(\$208,714,300)
Total Taxable Transactions - All Sources		\$1,199,107,440
Total Sales Tax Revenues		\$13,308,414
Net Sales Tax and Public Safety Revenues [1]	0.8599%	\$10,310,646
Property Tax in Lieu of Sales Tax [1]	0.2500%	\$2,997,769

"sales_tax"

Source: State Board of Equalization and EPS.

[1] Proposition 57 exchanged the revenue from one-quarter cent of the local sales tax rate for an equal dollar amount of property tax revenues.

[2] From *Dollars & Cents Shopping Centers: 2006*, Urban Land Institute.

[3] Total taxable transactions are discounted by the estimated percentage capture rate (**Table B-6a**) for sales to new residents to avoid double-counting taxable transactions under the market-support method.

[4] Includes Neighborhood, Community, Regional, and Super Regional Commercial.

Table B-6a
Lincoln General Plan Update
Alternatives Analysis
2005-2006 Per Capita Retail Taxable Transactions Comparison

Item	City of Lincoln - 2005/06		2005/06 State		Percentage Comparison
	Total Amount	Per Capita [1]	Total Amount	Per Capita	
All Retail Stores	\$116,511,000	\$3,458	\$285,587,358,545	\$7,678	45%
Business, Personal Services, & All Other Outlets	\$79,669,000	\$2,364	\$267,932,476,455	\$7,203	33%
Total All Outlets	\$196,180,000	\$5,822	\$553,519,835,000	\$14,881	39%

"percapita_sales"

Source: State Board of Equilization, and EPS
 Note: Fiscal Year 2005-06 is the most recent year for this data.

[1] Based on Lincoln population as of January 1, 2006 (Department of Finance).

**Table C-1
Lincoln General Plan Update
Alternatives Analysis
Expenditure Estimating Procedure
(Constant 2007 \$'s)**

CATEGORY	Estimating Procedure [1]	Adopted FY 07-08 Expenditures	Less Offsetting Revenue (permits, service charges)	FY 07-08 Net Cost	Percent of Cost	Population or Persons Served	FY 07-08 Average Cost	Cost Multiplier per	
								Resident	Employee
General Fund Expenditures									
City Council	Per Person Served	\$203,987	\$200,729	\$3,258	0%	40,710	\$0.08	\$0.08	\$0.04
City Manager's Office	Per Person Served	\$1,269,599	\$828,754	\$440,845	3%	40,710	\$10.83	\$10.83	\$5.41
City Treasurer	Per Person Served	\$7,062	\$0	\$7,062	0%	40,710	\$0.17	\$0.17	\$0.09
City Attorney	Per Person Served	\$110,000	\$75,449	\$34,551	0%	40,710	\$0.85	\$0.85	\$0.42
Finance and Admin Services	Per Person Served	\$1,918,982	\$1,403,034	\$515,948	4%	40,710	\$12.67	\$12.67	\$6.34
Police Services	Per Person Served	\$7,511,758	\$42,316	\$7,469,442	51%	40,710	\$183.48	\$183.48	\$91.74
Fire Services	Per Person Served	\$3,435,363	\$0	\$3,435,363	23%	40,710	\$84.39	\$84.39	\$42.19
Community Development	Per Person Served	\$36,955	\$3,126	\$33,829	0%	40,710	\$0.83	\$0.83	\$0.42
Public Works - Admin/Engineering	Per Person Served	\$316,134	\$162,568	\$153,566	1%	40,710	\$3.77	\$3.77	\$1.89
Library	Per Capita	\$942,225	\$10,000	\$932,225	6%	37,410	\$24.92	\$24.92	\$0.00
Recreation	Per Capita	\$1,293,044	\$547,130	\$745,914	5%	37,410	\$19.94	\$19.94	\$0.00
Transfers Out	Per Person Served	\$944,722	\$0	\$944,722	6%	40,710	\$23.21	\$23.21	\$11.60
Total General Fund Expenditures		\$17,989,831	\$3,273,106	\$14,716,725	100%		\$365.14	\$365.14	\$160.14

"expense_multiplier"

Source: City of Lincoln 2007-2008 Adopted Final Budget, and EPS.

[1] "Per Person Served" is defined as population plus 50% of the employees in the City.

**Table C-2
Lincoln General Plan Update
Alternatives Analysis**

Proposed Project Preferred GP Update

Estimated Annual Increase in Expenditures by 2050 (Constant 2007 \$'s)

EXPENSE CATEGORY	Fiscal Year Ending		Estimated Annual Change in Costs
	2008	2050	
General Fund Expenditures			
City Council	\$3,258	\$10,762	\$7,504
City Manager's Office	\$440,845	\$1,456,054	\$1,015,210
City Treasurer	\$7,062	\$23,325	\$16,263
City Attorney	\$34,551	\$114,116	\$79,566
Finance and Admin Services	\$515,948	\$1,704,113	\$1,188,164
Police Services	\$7,469,442	\$24,670,626	\$17,201,184
Fire Services	\$3,435,363	\$11,346,571	\$7,911,208
Community Development	\$33,829	\$111,734	\$77,905
Public Works - Admin/Engineering	\$153,566	\$507,208	\$353,642
Library	\$932,225	\$2,915,788	\$1,983,563
Recreation	\$745,914	\$2,333,050	\$1,587,136
Transfers Out	\$944,722	\$3,120,298	\$2,175,576
General Fund Expenditures	\$14,716,725	\$48,313,645	\$33,596,920

"expenditures"

Source: EPS

**Table C-3
Lincoln General Plan Update
Alternatives Analysis**

Proposed Project Preferred GP Update

Estimated Annual Expenditures for Buildout

EXPENSE CATEGORY	Total Cost Residents	Total Cost Employees	Increased Costs
General Fund Expenditures			
City Council	\$6,371	\$1,133	\$7,504
City Manager's Office	\$861,981	\$153,229	\$1,015,210
City Treasurer	\$13,808	\$2,455	\$16,263
City Attorney	\$67,557	\$12,009	\$79,566
Finance and Admin Services	\$1,008,831	\$179,334	\$1,188,164
Police Services	\$14,604,952	\$2,596,232	\$17,201,184
Fire Services	\$6,717,143	\$1,194,065	\$7,911,208
Community Development	\$66,146	\$11,758	\$77,905
Public Works - Admin/Engineering	\$300,266	\$53,376	\$353,642
Library	\$1,983,563	\$0	\$1,983,563
Recreation	\$1,587,136	\$0	\$1,587,136
Transfers Out	\$1,847,209	\$328,367	\$2,175,576
General Fund Expenditures	\$29,064,962	\$4,531,958	\$33,596,920

"buildout_costs"

Source: EPS