

**CITY OF RANCHO CORDOVA, CALIFORNIA**

**ADOPTED BUDGET**

**FISCAL YEAR 2005 – 2006**





**CITY OF RANCHO CORDOVA, CA**

**2005 – 2006 ADOPTED BUDGET**

***CITY COUNCIL***

Ken Cooley, Mayor  
Robert J. McGarvey, Vice Mayor  
Linda Budge, Council Member  
David M. Sander, Council Member  
Dan Skoglund, Council Member

***CITY MANAGER***

**TED A. GAEBLER**

***CITY EXECUTIVE STAFF***

Cyrus Abhar, Public Works Director/City Engineer  
Lillian Hare, City Clerk/Human Resources Director  
Curt Haven, Economic Development Director  
Paul Junker, Planning Director  
Tom McMahon, Chief of Police  
Steve Meyers, City Attorney  
William J. Thomas, Chief Financial Officer  
Tom Trimberger, Chief Building Official

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## Message from the City Manager

The City of Rancho Cordova's adopted General Fund budget for Fiscal Year 2005-2006 is balanced...by \$14!

We are experiencing a new era of globalization with jobs being transferred overseas, federal deficit spending stirring fears of rising interest rates, the continuing uncertainty of state funding cuts of critical services and the ongoing transfer of substantial revenue to the County under the incorporation agreement. Achieving a balanced budget for a new city in its third fiscal year with those pressures is no small achievement.

Given those challenges, the City staff is proud and pleased to offer the residents, the businesses, and the Mayor and City Council a budget proposal for FY 2005-06 that is focused on:

- Serving existing residents and businesses
- Building the capacity of the City organization to serve our citizens better in the future
- Guiding future growth of the City
- Continuing to perfect the legal, financial and foundational things left over from the time of incorporation

### BUDGET OVERVIEW

The City is slowly building a sound financial foundation and is able to dedicate its resources to increasing the quality of life for those who live, work and play in our community. Fiscal Year 2005-06 begins July 1. Here is the budget picture for the City of Rancho Cordova:

- Total revenues (all funds) are estimated to be \$78,244,127
- Total expenditures are \$85,615,364 (*\$7,371,237 will come from unexpended resources received during the first two years of cityhood*)
- This compares to estimated revenues of \$69,262,394 and estimated expenditures of \$31,365,179 respectively for the current fiscal year.
- Total fund balances and reserves at June 30, 2006 are estimated to be \$41,478,579

Most of you have heard of the "triple flip," VLF suspension and Measure 1A. None of these are negatively impacting the City because, as a new city, we are exempt.

**SERVING EXISTING RESIDENTS AND BUSINESSES**

This budget builds on the foundation formed since incorporation. While effectively allocating the limited financial resources available, the City Council and staff continue our commitment to the promises of cityhood. Services to the existing neighborhoods and businesses have been improved and focused.

**Support for Public Safety** - Our goal continues to be to meet and exceed the expectations of our residents for improved and new services in their neighborhoods.

Ongoing efforts toward revitalizing existing residential and commercial areas take the spotlight in FY 2005-06. For example, with respect to public safety, the budget funds:

- Adding two new motorcycle officers for traffic enforcement
- Hiring a "commercial" traffic officer for enforcement related to overweight vehicles
- Providing a higher level of enforcement of traffic laws and city ordinances, specifically addressing aggressive panhandling, DUI, noise, and sale of fortified alcohol beverages
- Refining the vagrancy project to address immediate community concerns and collaborate with local and regional partners
- Fostering working relationships that support Community Oriented Policing

It takes a very large proportion of our General Fund revenue to support our commitment to law enforcement and community oriented policing. The table shows that all of these taxes are needed just to support police services.

<b>REVENUE SOURCE</b>	<b>AMOUNT</b>
Property Taxes	\$ 295,291
Sales Taxes	9,600,000
Transient Occupancy Taxes (Hotel/Motel)	2,200,000
Utility User Taxes	<u>1,585,000</u>
<b>Total</b>	<b>\$13,680,291</b>
<b>Police Services Budget</b>	<b>\$13,265,780</b>

**All other city services must be provided with revenue from user fees and other resources.**

**Road Improvements** - With the re-adoption of Measure A last year, Rancho Cordova will be receiving funds to upgrade the City's neglected road system. Planned transportation and road improvement projects include:

- Adoption of the Five Year Road Improvement Plan with completion of first year repairs and resurfacing schedule
- Make use of the \$1.3 million negotiated payment from Sacramento County for the Road Rehabilitation Project

- Use of the \$1,770,000 loan from Sacramento Area Council of Governments (SACOG) for the Road Rehabilitation Project
- Mather Interchange landscaping
- City's first Sidewalk Replacement and ADA Compliance Projects
- Construction of Phase 1 of the traffic calming project

#### **Neighborhood Investments**

- Targeted commercial and residential code enforcement to eliminate visual blight and reduce havens for criminal activity
- Increase presence of animal services enforcement with one-full-time Animal Control Officer (beginning January 2006)
- Improved refuse collection services and street sweeping
- Increase the Weed & Seed target area by 30% and involve the residents in program efforts
- Adoption of a Redevelopment Project Area that will provide funds to address blighted residential and commercial properties
- Increased public education, outreach, and community needs assessments through development of a more interactive website, development and dissemination of a public opinion survey, and numerous community meetings, improved communications through our newsletter, website, and the media, and recruitment of a diversity of representation on Citizen Advisory Boards, Commissions and Committees
- Expansion of City managed first time homebuyer programs
- City administration of Community Development Block Grant (CDBG) funds with local determination of needs and allocation to specific projects for improvements to existing parks, housing rehabilitation and low income services

**Catalyst, Broker and Facilitator** - The new City of Rancho Cordova is not a full-service city, especially given the city's limited ability to generate revenue. While the City has developed a wide array of services from transportation planning, road improvements, street sweeping, land use planning, code enforcement, economic development and locally issued building permits, the City is but one of many organizations in the community that provide services to our residents, workforce, businesses and visitors.

Even though the City does not provide schools or parks or libraries, the City does play the role of catalyst, broker and facilitator for improved services on behalf of our citizens. For example:

- The City works with the Cordova Recreation and Park District (CRPD) to ensure that existing parks are refurbished
  - The City provided some of its federal Community Development Block Grant (CDBG) funds to the District for the White Rock Park improvements

- City Planning helps to assure that new parks and open space areas keep up with growth
- The City has vigorously advocated the annexation of developing land to the Folsom Cordova School District so that children who live in the City can attend schools identified with Rancho Cordova

Ken Cooley, our Mayor this year, has coined the term "Riverside District" to refer to the established neighborhoods near the American River in order to enhance our perceptions of the opportunities available for neighborhood preservation and improvement, and recognition of the local and regional environmental asset that our beautiful river frontage and trail system offers.

### **BUILDING THE CAPACITY OF THE CITY'S ORGANIZATION**

Any budget is a plan for carefully spending the money (taxes and fee revenue) we have available. This document for FY 2005-06 provides details for the allocation of our most precious resources ... our money and our time. We will not spend more on operating expenditures than the City receives in operating revenues. This may appear to be a basic principle, but it is an important one. Many governmental agencies have spent beyond their means and suffered the consequences.

The process of crafting a budget plan can be summarized in three broad steps:

1. Estimate funds available
2. Determine community and City Council priorities
3. Develop a spending plan that addresses as many of these priorities as possible, given available funding

**To address Step 1:** Funds available are called "revenues." In local government, revenues tend to be highly elastic. This is especially true in Rancho Cordova where the local economy is built largely on the service industry, which is the sector most susceptible to national and global economic fluctuations.

**To address Step 2:** Last year, the City Council adopted a set of six goals to guide our investment (budget) for Fiscal Year 2004-05. We have utilized these same goals to guide us for Fiscal Year 2005-06 to leverage our previous year's achievements and come closer to attaining our highest priority goals with Fiscal Year 2005-06 resources. These priorities are:

1. Enhance Rancho Cordova's Community Image
2. Complete the Five Year Road Improvement Plan and Implement the First Year Plan for Repairs and Resurfacing
3. Public Safety Services Delivery Plan
4. Folsom Boulevard Beautification Plan
5. Ensure Financial Stability and Vibrancy
6. Park and Open Space Priorities Plan

The budget is a reflection of our strategic planning goals for the City. The Strategic Plan is:

- The platform for achieving the community's **vision** for the future development and operation of the City to ensure the highest possible quality of life
- A model for actively managing our future – influencing change and attaining our vision, and
- The framework for the City's operations during the coming fiscal year

**To address Step 3:** With the above priorities as our guide, we have focused our skills and resources for Fiscal Year 2005-06 on specific actions to improve the livability and image of Rancho Cordova, build the capacity of the organization and plan for the growth of the City.

- **Facilities** – Over this past fiscal year, the City has taken significant steps and made major investments to provide facilities to address the future growth needs of the City, including:
  - Negotiating for the purchase of the Prospect Park office complex for use as a new City Hall, with a planned move in before January 2006
  - Providing within the new City Hall over 3,600 square feet of community rooms for use by neighborhood, community and religious organizations for meetings, weddings, parties and festivals
  - Negotiating the acquisition of the 19.9 acre Kilgore Business Park property near the center of the City that includes a 30,000 square foot office building, and vacant land that the City can bank for future growth and/or investment
  - Providing for the acquisition and preservation of the Historic City Cemetery at the Kilgore property to serve future generations of Rancho Cordovans and Historical Society needs
  - Acquiring additional temporary office space for Code Enforcement and Public Works staff has provided more capacity in the existing city hall for building officials to serve the increased growth activity in the City
- **Citizen Participants** – We propose increasing citizen representation through the addition of two Citizen Advisory Committees in addition to the Planning Commission and General Plan Advisory Committee. They are:
  - Traffic Safety Committee
  - Economic Development Advisory Committee
- **Human Resources** – We are proposing in the Budget for Fiscal Year 2005-06 the addition of the following positions to focus on the City Council's goals for the City:
  - Increasing emphasis on Public Information by the addition of a full time Public Information Officer (PIO) within the City Manager's Office

- Adding positions to the Building Department to accommodate surges in new building inspections and permitting
- Providing professional level support to the CFO so that he can concentrate on larger, multi-year issues
- Securing a Facilities Manager to address the operational and maintenance needs of the properties to be acquired this year, namely the new City Hall property at Prospect Park Drive and the Kilgore property, that includes the Historic Cemetery
- Creating an Administrative Support Pool to leverage administrative support skills and abilities across the organization
- Providing for an appropriate balance of full-time City staff and contract professional talent
- Updating the City Compensation Plan in order to stay competitive in the marketplace
- Creating an intern and volunteer program

**Organizational Strength** – The budget for the City's third year of cityhood focuses resources for significant organizational strengthening.

The investment recognizes that as the City grows, the support organization must grow and adapt to anticipate and address how we do business. Thus, we have worked with senior managers to develop an organizational structure to meet staffing and facility needs, as well as for clarifying roles, responsibilities and accountability.

Included in this budget is a new organization chart that reflects our need for cross-functional and relational departments and divisions.

- **Advisory Staff** – We are exploring an enhanced management approach that consists of using a senior staff team selected by their peers, who will provide day to day operational decision making. This trial approach will allow the City Manager to devote more time to working with the community and region to enhance the City's image and broker the delivery of resources to the City.
- **Citizen Responsiveness** – In this next budget we plan to expand our organization's capacity to address and respond to citizen needs and expectations through implementation of Customer Relationship Management (CRM) and Internal Assignment Tracking software and processes.
- **Financial Software** – Starting this next fiscal year, our new financial software system will allow for better financial reporting, providing quarterly business reports that track revenue and expenditure progress in implementing departmental annual business plans.

## **GUIDING FUTURE GROWTH OF THE CITY**

In addition to on-going services, any city is responsible for building civic infrastructure. For the first time, this budget includes several million dollars worth of capital

improvements that will add to our community's long-term assets. The list of capital improvements scheduled for construction this year is included in the Capital Projects section of this budget document.

Specifically for the coming year the budget for Fiscal Year 2005-06 includes actions that support:

- Desired outcomes:
  - Sustainable "village-type" neighborhoods with a sense of place
  - Economic vitality
  - Protection of environment and wildlife
  - Balance of housing offerings
  - Regional leadership
  - Laying the foundation for building a "Destination City"
- Adoption of the new City General Plan in an unusually comprehensive manner
- Completing the associated Transportation, Housing and Economic Development elements of the General Plan that are specific land use policies and programs that will guide future growth
- Implementation of the Economic Strategy Plan
- Creating a Development Working Group to produce excellent development in our growth areas
- Adoption of the Parks and Open Space Priorities Plan
- Development of the Pedestrian Master Plan
- Continuing to identify capital infrastructure needs to build the City and help structure appropriate financing mechanisms for them
- Implementation of an e-commerce system for online applications for building permits, scheduling inspections and receiving project status reports

**Unfunded Needs** – Cityhood efforts were driven by the sense among Rancho Cordova residents that municipal services were not being provided sufficiently by the County. Since incorporation, the City has judiciously allocated its limited revenues to address more and more of those unmet and/or under-served needs in the City.

City staff has received requests for or had discussions with community organizations seeking funds from the City. As the City builds economic strength, more services can be provided to meet the citizens' needs. However, at this time some difficult choices have been made in the Budget for Fiscal Year 2005-06. Consequently, items not funded in this budget are:

- Funds to the Library District to supplement hours of operation
- The redeployment of a Police substation to the Rancho Cordova Neighborhood Center
- Funding the Weed and Seed Coordinator

- Supplemental funds for the Human Rights and Fair Housing Commission

## **CONCLUSION**

I think you will be delighted with the progress we have made in our short history as a City and with the plans we have made for building a City of which you can be proud. With the leadership of the City Council, the professionalism of our City staff, and the involvement of our citizens, we are confident that we will be able to meet the challenges that lay ahead. We look to the future year with hope, optimism and enthusiasm for reaching the promises of cityhood, which are laid as the foundation on which the City of Rancho Cordova is being built.

The proposed Budget for Fiscal Year 2005-06 focuses our City financial, personnel and community assets on actions and investments that will enhance the quality of life in our existing neighborhoods, build the capacity of our City organization to act on our plans and to allocate appropriate resources in order to achieve the vision of our city that new growth will provide. All of these actions will improve the image of Rancho Cordova.

The development of the Budget has truly been a team project, and I sincerely appreciate the efforts of everyone involved. With the leadership of the City Council, and assistance of Planning Commissioners and others, long hours have been dedicated to interpret the values and desires of the community in identifying the priorities for Rancho Cordova's growth as a city. The City of Rancho Cordova is in much better shape because of those efforts.

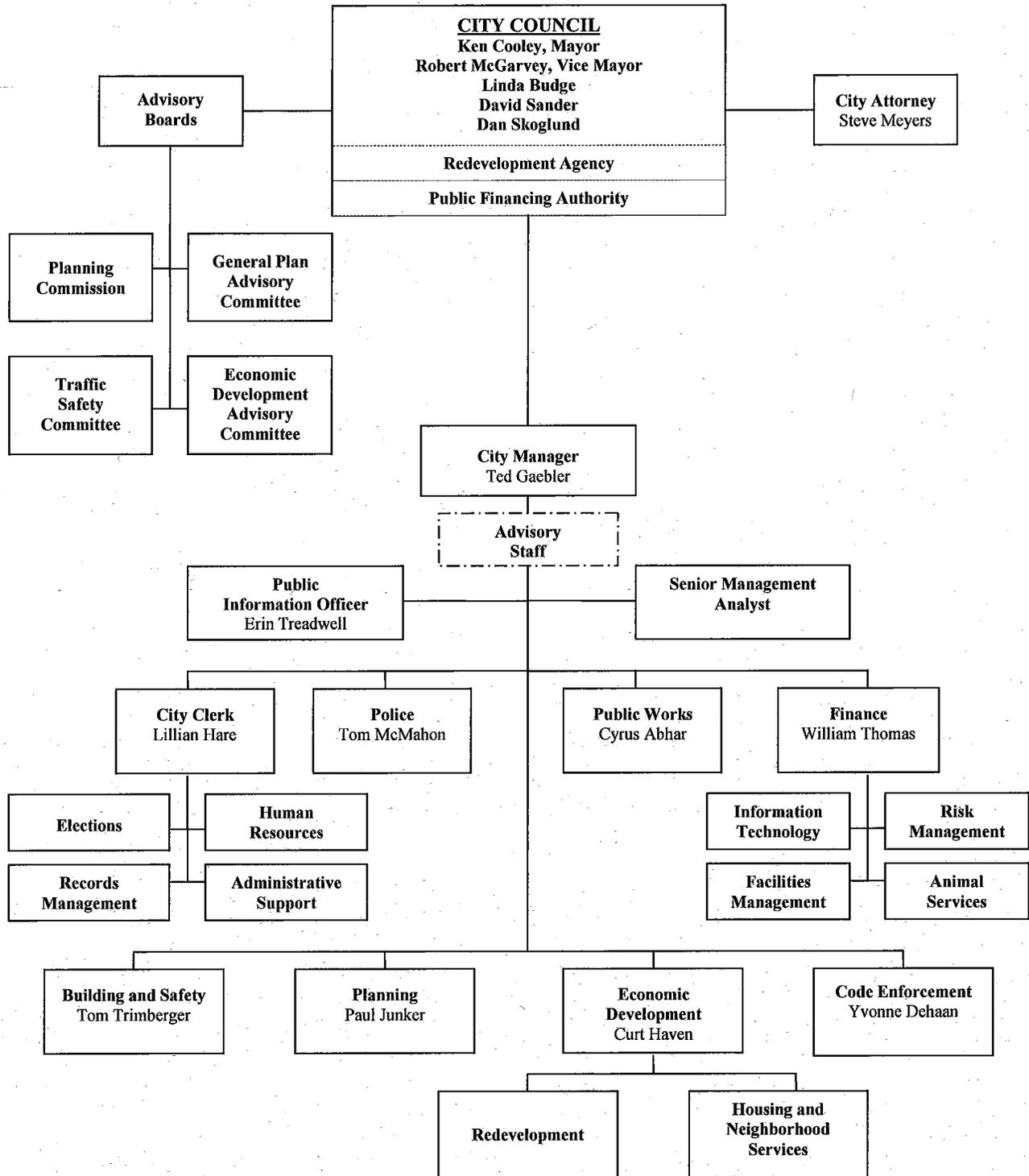
I especially want to acknowledge the long and dedicated work of the City Finance staff that put together the budget details. Special thanks to Bill Thomas, Chief Financial Officer; Liisa Behrends, Sr. Accountant-Auditor; Alex Miller, Senior Accounting Technician; Beverly Howard, Sr. Management Analyst; Lillian Hare, City Clerk; Anna Moger, Assistant City Clerk; Stacy Leitner, Executive Assistant; Jim Carney, Senior Management Advisor; and Angie Ureta, Personnel Consultant. I appreciate the department heads and all City staff that had a hand in the development of this balanced budget.

Our organization will use this plan as a practical working document. We remain committed to the goal of making this document as citizen-friendly as possible and invite you to review this adopted budget document.

We are proud of the progress made in building Rancho Cordova as the City where we want to be, and look forward to making it even better this next fiscal year!

***Ted A. Gaebler***  
***City Manager***

# Organizational Chart City of Rancho Cordova



## COMMUNITY PROFILE

### Location and Climate

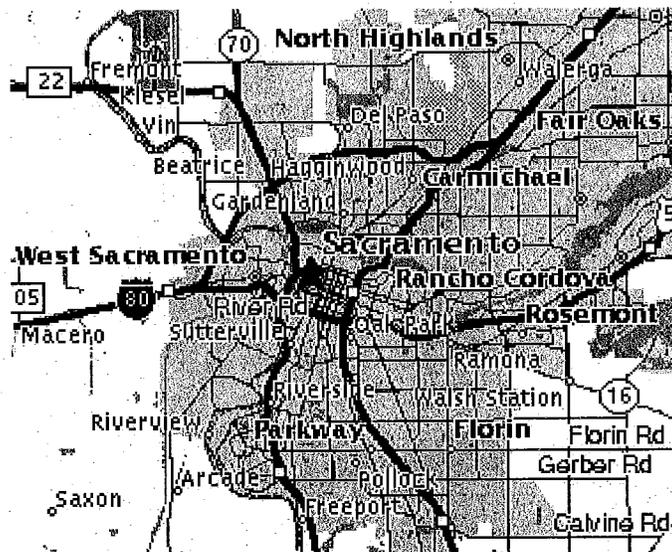
Rancho Cordova is part of the greater Sacramento Region and lies on the Highway 50 Corridor between the City of Sacramento and the City of Folsom. It is merely a two hour drive to the international destinations of San Francisco, Napa Valley, and Lake Tahoe.

The Sacramento Region typically experiences warm, dry days, and cool nights during the summer months. The temperatures during the summer months average between the upper 50's to the low 90's. Winters are fairly mild, with average highs in the mid 50's and lows near 40 degrees. Most of the precipitation occurs during the winter months with the rainy season stretching from November through April. Because of the high mountains around the Sacramento Valley, winter storms generally are subdued before reaching the area. The Region experiences times of fog in the winter, but rarely during other times of the year.

### Regional Characteristics

The Sacramento Region has primarily flat terrain, large fresh waterways flowing from the Sierras, stable and mild weather, and very few geographic barriers to prohibit development. Leaders of the Sacramento Region have created a slow and careful pathway to development, taking into consideration the environment and agriculture, as well as the need for the regional infrastructure to stay ahead of both residential and commercial development.

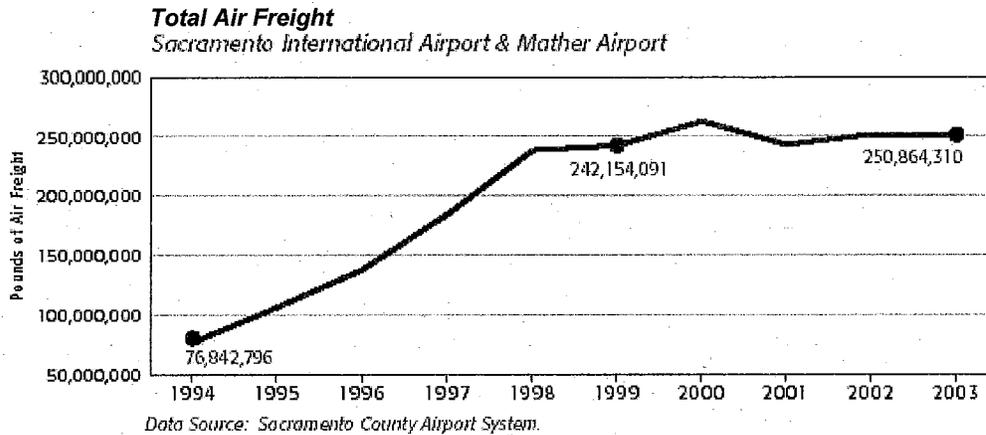
The region has been extremely successful in maintaining efficient transportation systems, a stable and cost effective flow of resources, and, importantly, a telecommunications infrastructure that has been characterized as one of the most extensive in the nation. Due to the seismic and environmental stability in the region and its proximity to the tech center of the country, the San Francisco Bay Area, many major corporate headquarters have moved mission critical systems, back-up server systems, and data storage facilities to the Region.



Today, Rancho Cordova's job base is among the largest and strongest in the region. Approximately 65,000 people commute to work each day – a number which is projected to double over the next 20 years. Utilization of public transportation is encouraged. Sacramento Regional Transit (RT) rapid transit tracks run parallel to Highway 50, which runs through the heart of Rancho Cordova, and six rapid transit stations are currently located within the City. The City's transportation system consists of 256 road miles, has more than 3,000 street lights, and approximately 70 traffic signals.

The City of Rancho Cordova is situated next to the American River and has become an international destination city for kayakers and other recreational enthusiasts. There are approximately six recreational access points to the American River along the city's northwestern boundary.

The City is also situated next to Mather Field (formerly Mather Air Force Base), which has become a major air cargo and general aviation facility serving smaller privately owned aircrafts. Mather Field is anticipated to be a major attraction for businesses that transport cargo in the future.



Sacramento Municipal Utility District (SMUD) provides electricity to residents of Rancho Cordova, and offers a wide range of rate alternatives, including attractive economic development rate discounts for new and expanding companies. Pacific Gas & Electric (PG&E), a publicly owned corporation, provides natural gas.

## Demographics

<b>City of Rancho Cordova</b>			
<b>General Statistics</b>		<b>Ethnicity</b>	
Square miles within City Boundaries	33	White	36,704
Population	55,145	Hispanic or Latino	7,100
Male	26,897	Black or African American	6,245
Female	28,163	Asian	4,537
Children (under 18)	13,271	Two or more races	3,602
Seniors	9,965	Some other race	3,151
Total Households	20,407	American Indian or Alaskan Native	521
Total Housing Units	21,584	Native Hawaiian or Pacific Islander	300
Average Household Size	2.6	Language (no English spoken at home)	12,767

Rancho Cordova is estimated to have 65,000 jobs in its employment centers. Sacramento Area Council of Governments (SACOG) projects another 55,000 jobs in the next 10 years. New housing developments planned for Rio Del Oro and Sunrise Douglas are estimated to bring another 37,000 new homes to the community.

## Economics

Rancho Cordova has been experiencing and is expected to continue to see increasing population growth rates. Population is expected to increase 8 percent per year for the next five years.

The employment structure illustrates the City's diverse economy, containing a strong proportion of "new economy" industry sectors while retaining a large portion of employment in standard sectors such as Manufacturing, Construction and Agriculture.

The Trade, Transportation and Utilities industry sector encompasses the largest amount of the City's total employment (20 percent). Economic activities in this sector include retail and wholesale trade, transportation and public utilities. Manufacturing, which accounts for 18 percent of total employment, is the second largest industry in terms of employment in the City. Professional and Business Services, Financial Activities and Educational and Health Services each encompass between 11 and 15 percent of total employment.

The year-to-year growth rates in the City's employed labor force have closely followed the trend in the Sacramento Region over the past few years. The City has experienced growth rates above the California average since 1999. Over the past five years, the unemployment rate in the City has averaged around 4.6%.

The largest employers in the City are shown in the graph to the right. Although the City has relatively few businesses employing over 900 employees, there are a number of employers whose workforce was between 100 and 700.

Overall, the economy of the City outpaces that of the Region. The City is the employment center of Sacramento County, which has resulted in

higher wages in the City than the rest of the County. The City provides the center for a daily in-migration of employees in the administrative and financial fields. The City expects a competitive and strong future based on:

- An established employment center
- Rapid growth in homes and jobs
- New housing stock bringing higher income families to the area
- Plenty of land to expand within existing City boundaries
- Excellent mix of product types for users

### TOP TEN EMPLOYERS

<u>Company</u>	<u>Number of Employees</u>
Electronic Data Systems	1500
Aerojet - General Corp	1387
Cedar Valley Concrete	926
EdFund	675
Catholic Health Care	534
Motion Control Eng.	360
Wal-Mart	329
Volcano Therapeutics	309
Sunworld Landscape	300
Automotive Importing	191

## History

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Like many communities in northern California, Rancho's Cordova's history is linked to the Gold Rush. As the Forty-Niners headed from San Francisco to the gold fields, they passed through a place called "Hangtown Crossing," an intersection where they could choose to go to Coloma (now known as Coloma Road) or to head south (now known as White Rock Road).

Some settled and became farmers, growing grapes and tending bountiful orchards. But the history of modern Rancho Cordova was ignited when a little rocket-maker on Folsom Boulevard became Aerojet General and became part of America's race to the moon and a supplier in the country's Cold War defense. While supplying the war effort in Vietnam and helping boost travel to the heavens, Aerojet ballooned to 22,000 workers. Farmers ripped out their grapevines and planted houses instead. Modern Rancho Cordova was born.

At the other end of Folsom Boulevard (the original "main street" of Rancho Cordova), the Vietnam War was fostering another change: air navigators from around the free world arrived at Mather Air Force Base to learn how to traverse the skies, fueling the growth of a military town.

With the closure of the base in 1993, and the end of the Cold War, Rancho Cordova once again was faced with the need to reinvent itself. Seismically stable, Rancho Cordova's prime location along a river, a railroad, highways and airways, plus wide expanses of open land, has given birth to an explosion of business parks. Insurance and financial companies, which needed a well-trained workforce, modern technological infrastructure and affordable land to build, have found them in Rancho Cordova.

In November 2002, the citizens in Rancho Cordova voted overwhelmingly to separate themselves from Sacramento County rule and establish their own city. The cityhood initiative was approved by 77% of the residents. On July 1, 2003, what was once just an unincorporated area of Sacramento County became California's 478<sup>th</sup> city.

## FINANCIAL POLICIES

### General Policies

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- All current operating expenditures will be paid for with current revenues.
- Budgetary emphasis will focus on providing high quality municipal services, recognizing the fundamental importance to the citizens of public safety and properly maintained infrastructure.
- The budget will strive to provide sufficient funding for adequate maintenance and orderly replacement of capital plant and equipment.
- The budget will reflect a higher priority for maintenance of existing facilities than for acquisition of new facilities.
- Future maintenance needs for all new capital facilities will be identified with the inclusion of the capital project.
- Strong customer service and productivity improvements with a focus on cost savings remain important budgetary goals.

### Revenue Policies

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- A diversified and stable revenue system will be maintained to shelter the City from short-run fluctuations in any single revenue source.
- Revenues will be conservatively estimated and will be updated quarterly throughout the fiscal year.
- Intergovernmental assistance in the form of grants and loans will be used to finance only:
  - Those capital improvements which can be maintained and operated over time or
  - Operating programs which either can be sustained over time or have a limited horizon.
- One-time revenues will be used for operating programs only after an examination determines if they are subsidizing an imbalance between operating revenues and expenditures; and then only if a long-term forecast shows that the operating deficit will not continue. In general, one-time revenues will be used only to support capital or other non-recurring expenditures.
- Development process costs and related administrative expenses will be totally offset by development fees.
- The City will identify basic tax-provided services and will establish user fees and charges for services provided in excess of basic services and/or to non-taxpaying users.

## **Reserve Policies**

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- A minimum fund balance reserve in the General Fund will be maintained at all times. The minimal, optimal level required for this reserve will be 15% of the General Fund operating budget. The reserve will be drawn down as a funding source of last resort and used only after other reserve accounts have been accessed.
- For all other operating funds, there will be a reserve equal to 15% of its annual operating budget for the purpose of coping with emergencies. It may take more than one year to meet the 15% goal if these emergency reserves do not presently meet the 15% goal.
- The unappropriated fund balance in the General Fund will be maintained at a level sufficient to provide adequate working capital and to accommodate required adjustments to other reserve accounts, including the reserves for advances to other funds, deposits and prepaid items.
- Reserves for Encumbrances and Continuing Appropriations are established at the end of every fiscal year to reserve fund-balance in the amount equal to the City's unpaid obligations and unfinished projects at year-end.
- Other reserves, such as for cash flow, in the event that current cash flow needs exceed combined fund balances, or anticipated costs for service enhancements, will be established each fiscal year as needed.
- Funding levels of General Fund reserves will be reviewed during periods of economic stagnation to avoid reductions in operating service levels.
- Appropriations or use of funds from any designated reserves will require City Council action.

## **Cash Management**

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- Investments and cash management will be the responsibility of the Chief Financial Officer.
- In accordance with Section 53646 of the Government Code, the City Council will review and update annually an investment policy. The primary purpose of this policy is to set forth the City's investment philosophy and objectives. The City's investment objectives are, in order of priority: safety; compliance with Federal, State and local laws; liquidity; and yield. The policy also specifically outlines authorized investments, the maximum maturities allowed for each investment instrument, and the criteria used to determine qualified depositories and/or dealers.
- The City invests all idle cash as determined by analysis of anticipated cash flow needs. Specific emphasis will be placed on future cash requirements when selecting maturity dates to avoid forced liquidations and the potential corresponding loss of investment earnings.

- In order to maximize yields from the overall portfolio, the City will consolidate cash balances from all funds for investment purposes, and will allocate investment earnings to each fund that has a positive cash balance. Interest expense will be charged to those funds that maintain a negative cash balance.
- The City will maintain the investment portfolio under the "Prudent Person Standard." The "Prudent Person Standard" is as follows: Investments shall be made with judgment and care – under circumstances then prevailing – which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The investment officer, acting in accordance with written procedures and the investment policy and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported within 30 days and appropriate action is taken to control adverse developments.
- To protect against potential losses by collapse of individual securities and/or dealers, and to enhance access to securities, interest payments and maturity proceeds, all securities owned by the City will be held in safekeeping by a third party bank trust department, acting as the City's agent.
- The Chief Financial Officer will generate a monthly report to the City Manager and a quarterly report to the City Council in accordance with all State laws and City investment policy requirements.
- The City's independent auditors, in conjunction with their annual audit, will audit the cash and investment balances in accordance with Generally Accepted Accounting Principles (GAAP). In addition, the Treasurer shall establish an annual process of independent review by an external auditor to assure compliance with internal controls. The City Council may at any time order an audit of the investment portfolio and/or Chief Financial Officer's investment practices.

## **Debt Policy**

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- It is the intent of the City of Rancho Cordova to issue debt in a manner that adheres to state and federal laws, existing bond covenants and prudent financial management.
- The General Fund currently does not have any general obligation bonds and does not anticipate issuing such debt.
- When the City finances capital projects by issuing bonds, it will pay back the bonds within a period that is consistent with the useful life of the project.
- The City will not use long-term debt financing for any recurring purpose such as current operating and maintenance expenditures. Short-term debt instruments such as revenue tax or bond anticipation notes shall be excluded from this limitation.

- The City will generally conduct debt financing on a competitive basis. However, negotiated issues may be used due to market volatility or the use of an unusual or complex financing or security structure.
- The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations.
- The City will operate under the provisions of Proposition 13, the California Constitutional Amendment that limits the incurrence of "general obligation" debt. To incur this debt, the City must receive 2/3 votes of the voters at a general election.

## **Cost Allocation**

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- The City will establish Internal Service funds. The cost allocation from its Internal Service funds is to charge the departments for City resources that are being used by the individual departments.
- The City may establish a Self-Insurance fund. The Self-Insurance fund is to be used to account for the cost of the City's insurance premiums (such as general liability, property, and automobile insurance), as well as claims adjuster services, and legal costs.
- Charges to each department are calculated based on the number of permanent staff in each department as well as any other method established by the Cost Allocation study.
- The City may establish an Equipment Replacement fund. The Equipment Replacement fund is to be used to account for the acquisition, depreciation, and replacement of City vehicles. Charges to each department are calculated based on the actual depreciation charge for vehicles used by each department.
- The City may establish a Computer Replacement fund. The Computer Replacement fund is to be used to account for the acquisition, depreciation, and replacement of computers and related equipment. Charges to each department are calculated based on the number of computer workstations, as well as any other method established by the Cost Allocation study.

## **Capital Budget**

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- Beginning in Fiscal Year 2005-06, a "Five-Year Capital Improvement Plan" shall be prepared and updated each year.
- Although this plan may include "unfunded" projects that carry out the City's strategic and general plans, it must also include a capital-spending plan that identifies projects that can be completed with known funding sources.
- Each department must, when planning capital projects, estimate the project's impact on the City's operating budget.

- Each capital project must include an “administrative overhead charge” equal to five percent (5%) of the total project cost less contingency amounts.
- Amendments to capital appropriations can be approved by the City Manager for costs below the Charter established formal bid amount. The latter must be approved by the City Council by Resolution.

## **Risk Management**

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- The City is self insured for the first \$250,000 on each general liability claim against the City.
- Third party coverage is currently maintained for general liability claims greater than \$250,000 up to a limit of \$15,000,000 and for all workers' compensation claims.
- The City will establish a Safety Committee to promote safe and healthy work practices. The objectives of the committee include:
  - Identifying, reviewing, and correcting unsafe conditions and practices, establishing employee safety training programs, and promoting a system of communications with employees regarding safety and health matters.
- The City maintains a comprehensive risk assessment program and annual hazard survey to identify areas that may pose liability issues.
- The City has a policy of vigorously defending claims filed against the City of Rancho Cordova and continues to maintain an excellent loss history.

## **Annual Audit**

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- Sound accounting practices suggest that an annual audit is a prudent business decision.
- The City requires an annual audit by a qualified independent accountant of the books of account, financial records, inventories and reports of all City officers and employees involved in the handling of financial matters.
- The independent auditing firm will be selected by the City based on a competitive proposal process. It is the policy of the City that the most qualified firm is selected and therefore the “lowest cost” approach is not the defining method of selecting an auditing firm.
- The City, at the least, shall change auditors every five years.

## **ACCOUNTING STRUCTURE AND PRINCIPLES**

### **City Government Reporting Entities and Services**

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The budget includes all of the funds and account groups of the City of Rancho Cordova. The City provides the following municipal services directly:

- Building Permit/Plan Approval
- Community Development
- Emergency Services
- Engineering
- Planning and Zoning
- Public Safety (Police with Fire being provided by a Special District)
- Street Maintenance

### **Accounting System and Budgetary Control**

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In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition; and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a specific control feature should not exceed the benefits likely to be derived and the evaluation of costs and benefits require estimates and judgments by management.

All evaluations of the City's internal control will continue to occur within the above framework. The City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

### **Basis of Accounting**

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The budgets of all governmental and fiduciary funds types are prepared on a modified accrual basis. Under the modified accrual basis, revenue is recognized when susceptible to accrual (e.g., when it becomes both measurable and available). "Measurable" means the amount can be determined and "available" means collectible within the current period or soon enough thereafter to pay current liabilities. This is generally within sixty-days (60) after the end of the fiscal year. Expenditures are recognized when the related fund liability is incurred.

The budgets of the proprietary funds (enterprise and internal service funds) are prepared on an accrual basis. Under this method, revenue is recognized when earned and expenses are recognized at the time the liability is incurred. Under this method, depreciation for fixed assets is budgeted. The City currently does not utilize proprietary funds.

## **Fund Descriptions**

The City's accounting records are organized and operate on a "fund" basis, which is the basic financial accounting entity in governmental accounting. The accounting system is designed to enable the use of these types of funds, although not all fund types are currently being used by the City. Each fund is designed by fund type and classification:

- Governmental Funds: General, Special Revenue, Debt Service and Capital Projects
- Proprietary Fund: Enterprise and Internal Service
- Fiduciary Funds: Trust and Agency
- Account Groups: General Fixed Assets and General Long-Term Debt

### **Governmental Funds**

Governmental funds are used to account for the City's expendable financial resources and related current liabilities, except for those accounted for in proprietary funds. The basic financial statements necessary to fairly present financial position and operating results for governmental funds are the balance sheet and the statement of revenues, expenditures and changes in fund balance. Governmental funds are maintained using the modified accrual basis of accounting.

- General Fund - accounts for all the general revenue of the City not specifically levied or collected for other City funds and for expenditures related to the rendering of general services by the City.
- Special Revenue Fund - accounts for the proceeds of specific revenue sources that are restricted by law or administrative action for specified purposes.
- Debt Service Fund - accounts for accumulation of resources for, and payment of, interest and principal on long-term debt.
- Capital Project Fund - accounts for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

### **Proprietary Funds**

Generally Accepted Accounting Principles (GAAP) applicable to a private commercial business is applicable to proprietary funds of a governmental entity. The accrual basis of accounting is utilized. The measurement focus is based upon a determination of net income, financial position and cash flows. Accordingly, basic financial statements are required, such as the balance sheet, the statement of revenues, expenses and changes in retained earnings (deficit), and the statement of cash flows.

- Enterprise Fund - accounts for operations that are financed and operated in a manner similar to private enterprises, where the intent of the City Council is that

the cost and expense (including depreciation and amortization, of providing goods or services to the general public on a continuing basis) be financed or recovered primarily through user charges, or where periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

- Internal Service Fund - account for activities involved in rendering services to departments within the City. Costs of materials and services used are accumulated in these funds and are charged to the user departments as such goods are delivered or services rendered.

### **Fiduciary Funds**

Fiduciary Funds are maintained to account for assets held by the City in a trustee capacity for individuals, private organizations, other governments and other funds. Expendable trust funds are budgeted in accordance with their restrictions. The budget generally consists of a transfer of funds to another fund.

- Private Purpose Trust – used to report all trust arrangements, other than those properly reported in pension trust or investment trust funds, under which principal and income benefit individuals, private organizations or other governments.
- Permanent Trust – used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs – that is, for the benefit of the government or its citizenry.
- Expendable Trust – used to report resources that are not legally restricted to expenditure of principal and restricted to a specific purpose in accordance with a trust agreement.
- Agency Funds – used to account for assets held by the City as an agent or in trust.

### **Account Groups**

Account Groups are used to establish accounting control and accountability for the City's general fixed assets and general long-term debt.

- General Fixed Assets Account Group - accounts for long-term assets of the City, except for those accounted for in proprietary fund types.
- General Long-Term Debt Account Group - accounts for long-term debt of the City, except for debt accounted for in proprietary fund types.

## **GASB 34**

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Beginning with the fiscal year ending on June 30, 2004, the City implemented the provisions of GASB 34 with the publication of our Comprehensive Annual Financial Report (CAFR). The CAFR presents the status of the city's finances on the basis of Generally Accepted Accounting Principles (GAAP). In most cases, this conforms to the way the city prepares its budget with the following exceptions:

- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
- Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis as opposed to being expended on a Budget basis.
- Capital outlays within the Enterprise Funds are recorded as assets on a GAAP basis and expended on a Budget basis.
- Inventory is recorded as an expenditure at the time it is used.
- Depreciation expense is not budgeted as an expense.

The Comprehensive Annual Financial Report shows fund expenditures and revenues on both a GAAP basis and Budget basis for comparison purposes.

## **BUDGET POLICIES AND PROCEDURES**

### **Policy**

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The City Manager shall submit a proposed budget to the City Council each year by May 31<sup>st</sup>. The budget that is submitted is a balanced budget either through the matching of ongoing revenues with proposed expenditures or the use of existing reserves.

### **Budget Basis**

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The budgets of general government type funds (for example, the General Fund itself, and gas tax funds) are prepared on a modified accrual basis. Briefly, this means that obligations of the City are budgeted as expenses, but revenues are recognized only when measurable and available.

The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on the basis of Generally Accepted Accounting Principles (GAAP). In most cases this conforms to the way the City prepares the budget. One exception is the treatment of compensated absences. Compensated absences, including accrued but unused holiday, administrative leave, compensatory time and vacation leave, are treated slightly different in the budget than in the CAFR.

### **Responsibility**

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The department heads are responsible for preparing their budgets in accordance with the guidelines provided by the City Manager and Chief Financial Officer. The Finance Department provides cost experience data as required by City departments. The Chief Financial Officer prepares all revenue, debt service and reserve estimates.

### **Operating Budget**

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Ongoing operating costs should be supported by ongoing, stable revenue sources. This protects the City from fluctuating services levels and avoids crises when one-time revenues are reduced or removed. Listed below are some corollaries to this policy:

- Fund balances or contingency accounts should be used only for one-time expenditures, such as capital equipment and capital improvements.
- Ongoing maintenance costs, such as street resurfacing and trail maintenance, should be financed through recurring operating revenues rather than through bond issuance.
- In addition, at least \$1 million of transportation related funding should annually fund the annual overlay and slurry program.
- Fluctuating federal grants should not be used to fund ongoing programs.

## **Budget Review**

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During the budget review phase, the City Manager's Office, in conjunction with the Finance Department, analyzes new positions, and operating and capital budget requests. This information is then compiled and the City Manager and the Chief Financial Officer hold meetings with each department to review their estimated expenditures for the current fiscal year and the proposed base line requests and enhancements for the proposed budget year. At the completion of these meetings, the Chief Financial Officer again compiles all the financial data and presents the Preliminary Budget to the City Manager for review.

## **Budget Adoption**

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The City Manager presents, via publicly noticed study sessions, the budget to the City Council. Public hearings are held and, after modifications and revisions, the budget is adopted by resolution (the "adopted budget").

## **Budget Implementation**

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A budgetary control system will be maintained to ensure compliance with the budget. The Finance Department is responsible for setting up the budget for tracking purposes and is charged with ensuring fund availability during the year to cover expenditures and appropriations. Reports comparing the budget with expenditures are generated and sent to departments on a monthly basis.

## **Budget Revision**

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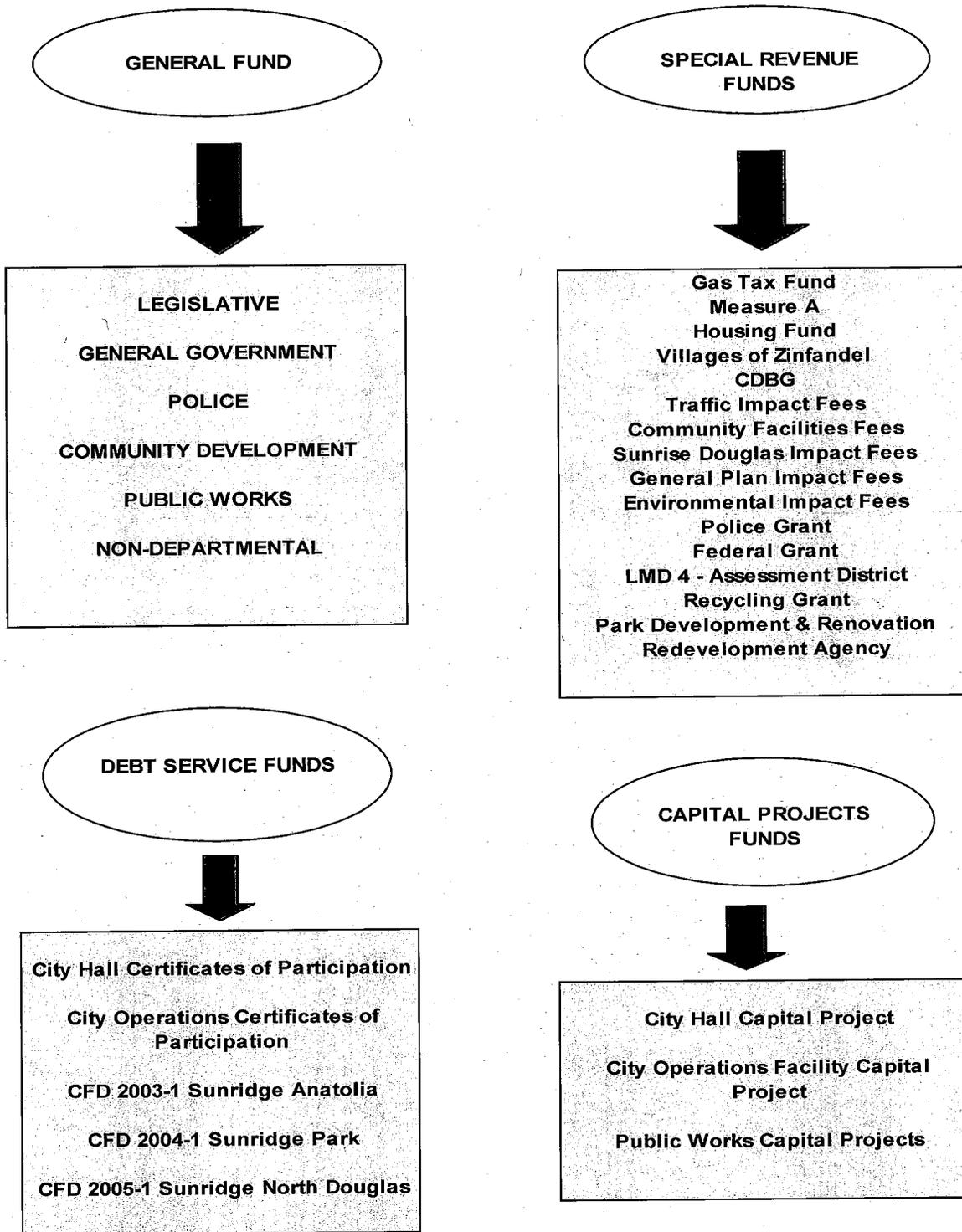
The City Council approves total budgeted appropriations throughout the year. Actual expenditures may not exceed budgeted appropriations at the department level (e.g., Police, City Manager, etc.). The City Manager or his/her designee is authorized to transfer budgeted amounts at the category level (e.g. Personnel, Materials and Supplies, Capital Outlay). The City has the following programs accounted for through its governmental funds: general government, public safety, public works, community development and capital expenditures. Use of unappropriated reserves must be specifically approved by the City Council.

## BUDGET SCHEDULE

DATE	ACTIVITY	PARTICIPANTS
MARCH 21 – 31	FORECAST REVENUE FOR ALL FUNDS	CFO
APRIL 4	AGREEMENT REACHED ON REVENUE FORECASTS AND DETERMINE ALLOCATIONS OF RESOURCES TO DEPARTMENTS	CITY MANAGER/CFO
APRIL 5	PERFORMANCE MEASUREMENT DECISION AS TO CONTENT	CITY MANAGER/CFO/ SR. MANAGEMENT ANALYST
	BUDGET FORMS PROVIDED ON THE NETWORK	CFO
APRIL 6	BUDGET DISCUSSION AND TRAINING	CITY MANAGER/CFO/DEPARTMENT HEADS/SR. MANAGEMENT ANALYST/BUDGET PRODUCTION STAFF
APRIL 7 – 21	BUDGET REQUESTS PREPARED	DEPARTMENTS
APRIL 22	BUDGET RETURNED TO CFO'S OFFICE TO INCLUDE: <ul style="list-style-type: none"> <li>• Base budget</li> <li>• Supplemental (if desired) to include additional revenue sources to pay for supplemental expenditures</li> <li>• Carryover requests</li> <li>• Performance Measures and Accomplishments</li> </ul>	ALL DEPARTMENTS
APRIL 25	OVERALL BUDGET REQUEST REVIEW	CITY MANAGER/CFO AND SR. MANAGEMENT ANALYST
APRIL 26 – 28	BUDGET REVIEW AND DISCUSSION INCLUDING: <ul style="list-style-type: none"> <li>• FY 2004-2005 Estimates of Expenditures</li> <li>• FY 2005-2006 Budget Requests</li> </ul>	CITY MANAGER/CFO/ SR. MANAGEMENT ANALYST AND INDIVIDUAL DEPARTMENT HEADS
APRIL 29	OVERALL BUDGET REVIEW BASED ON DEPARTMENT INPUT	CITY MANAGER/CFO AND SR. MANAGEMENT ANALYST

DATE	ACTIVITY	PARTICIPANTS
MAY 2 – 6	FINAL REVIEW AND CHANGES TO BUDGET REQUESTS	CITY MANAGER/CFO & SR. MANAGEMENT ANALYST
MAY 9 – 13	PRODUCTION OF BUDGET DOCUMENT	CFO/SR. MANAGEMENT ANALYST/BUDGET DOCUMENT PRODUCTION TEAM
MAY 16 – 17	BUDGET MESSAGE COMPLETED BY 5:00 P.M. ON THE 17 <sup>TH</sup>	CITY MANAGER (ASSITANCE FROM BUDGET PRODUCTION TEAM)
MAY 18 – 20	FINAL REVIEW OF BUDGET DOCUMENT	CFO AND BUDGET PRODUCTION TEAM
MAY 23	BUDGET TO PRINTER BY 12:00 PM	CFO
MAY 25	BUDGET DOCUMENT DELIVERED TO CITY BY NOON  FINAL REVIEW OF DOCUMENT	CFO
MAY 26	BUDGET DISTRIBUTION	CITY CLERK
JUNE 6	PUBLIC HEARING ON BUDGET AT 1:00 PM	COUNCIL/CITY MANAGER/CFO AND ALL DEPARTMENTS
JUNE 7 – 17	PREPARE ADOPTED BUDGET (INITIAL DOCUMENT BASED ON 6/6 ACTION)  PREPARE BUDGET RESOLUTION  PREPARE GANN LIMITATION CALCULATIONS AND ASSOCIATED RESOLUTIONS	CFO
JUNE 20	ADOPT BUDGET AND GANN LIMIT	COUNCIL
AUGUST	REVISE AND FINALIZE ADOPTED BUDGET DOCUMENT	CFO

## DIAGRAM OF FUNDS USED IN THE CITY



## FUND DESCRIPTIONS

The City of Rancho Cordova uses fund accounting to track revenues and expenditures. Some funds such as the Gas Tax Fund are required by state legislation. These are accounted for individually in separate "Special Revenue" funds.

### Governmental Funds

Governmental funds typically include those activities which are financed through the use of tax-supported activities. The major categories within this fund type are the General Fund, Special Revenue Funds and Debt Service Funds. This category also includes Capital Project Funds and Permanent Funds. Permanent funds are not budgeted in the City.

**General Fund** - this fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. All general operating revenues not restricted as to use are recorded in this fund.

**Special Revenue Funds** - used to account for activities supported by specific taxes or other designated revenue sources. These funds are generally required by statute, charter or ordinance to finance specific government functions and include:

- **Gas Tax Fund:** used to account for funds received from the State of California from the statewide tax on gasoline and other fuels. Used specifically for road related projects.
- **Measure A:** used to account for the one-half percent sales tax that is imposed in Sacramento County for transportation related projects.
- **Housing Fund:** used to account for funds that are to be used for very low income housing projects.
- **Villages of Zinfandel:** used to account for developer impact fees that are imposed on certain development. Includes both road impact and library impact fees that are to be spent in the specific development area.
- **Community Development Block Grant (CDBG):** used to account for federal grants received under the Housing and Community Development Act of 1974.
- **Traffic Impact Fees:** used to account for funds received from development in all other areas of the City. The funds will be used to construct public transportation improvements that are necessitated by development.
- **Sunrise Douglas Impact Fees:** used to account for funds received from the Sunrise Douglas area which are in addition to the other fees imposed. The fees relate specifically to improvements that will be required as a result of the development in that area.
- **General Plan Impact Fees:** used to account for funds received from development throughout the City to pay for the creation and ongoing maintenance of the City's General Plan.
- **Environmental Impact Fee:** used to account for funds received from development to mitigate the impact on the Swainson Hawk.
- **Police Grants:** used to account for revenues and expenditures related to the Police Department's grant from the Office of Traffic Safety (OTS).

- **Federal Grants:** used to account for revenues and expenditures related to the federal grant that will partially fund the improvements at the Mather Field/Highway 50 interchange.
- **LMD 4: Assessment District:** used to account for funds received to mitigate the cost of maintaining public landscape areas in the majority of the City. This fund is being transferred from Sacramento County to the City and continued operation of the district will be dependent on voter approval in the future.
- **Recycling Grant:** used to account for funds received from the State of California to provide an enhanced recycling program in the City.
- **Park Development and Renovation:** used to account for funds received from developers for the impact of development on existing parks and the need to build additional parks. The City charges a 3.75% administrative fee and then passes through the remainder to the Cordova Recreation and Park District (a Special District).
- **Redevelopment Agency:** used to account for revenues and expenditures for the City's Redevelopment Agency. In FY 2005 and FY 2006, the City will be providing funds from its General Fund to fund activities in this area until tax increment is available in FY 2007.

**Capital Projects Funds** - used to account for the accumulation of resources and payment of expenses related to specific capital projects. The City has, for Fiscal Year 2005-06, the following Capital Project Funds:

- **City Hall Capital Project Fund:** used to account for payments related to the acquisition and tenant improvements for the new City Hall.
- **City Operations Facility Capital Project Fund:** used to account for payments related to the acquisition and tenant improvements for the new Police facility and Corporation Yard.
- **Public Works Capital Project Fund:** used to account for the various Public Works capital projects.

**Debt Service Funds** – used to account for the accumulation of resources and payment of long-term debt principal and interest. The City maintains five (5) funds, as follows:

- **City Hall Certificates of Participation (COPs):** used to account for debt service payments on the \$21 million debt issuance that was completed in late FY 2005 to acquire the City Hall facility.
- **City Operations Facility Certificates of Participation (COPs):** used to account for debt service payments on the approximate \$7 million debt issuance that will be completed in early FY 2006 to acquire a site for a future Police facility and Corporation Yard.
- **CFD 2003-1 Sunridge Anatolia:** used to account for debt service payments on an assessment district that issued debt in FY 2004 to finance infrastructure improvements.
- **CFD 2004-1 Sunridge Park:** used to account for debt service payments on an assessment district that will issue debt in FY 2006 to finance infrastructure improvements. Payment of debt has already begun as a result of the formation of the district in FY 2005.
- **CFD 2005-1 Sunridge North Douglas:** used to account for debt service payments on an assessment district that will issue debt in FY 2006 to finance infrastructure improvements.



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**CALIFORNIA**

*Incorporated 2003*

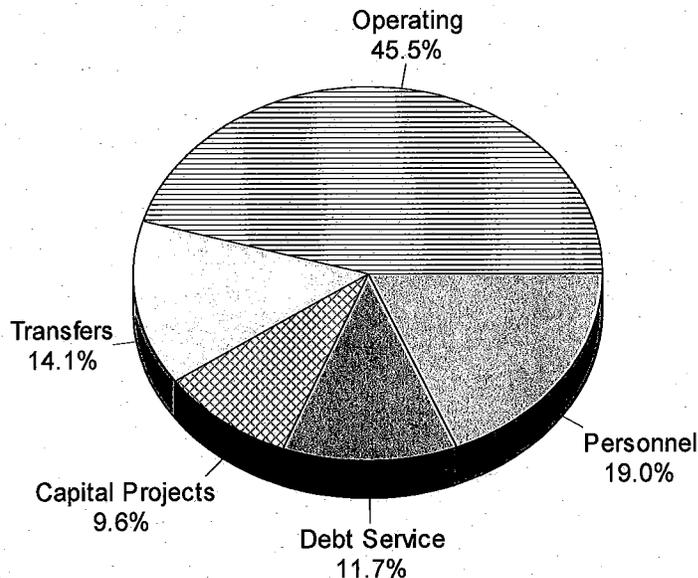
## BUDGET SUMMARY

The annual budget for the City of Rancho Cordova is divided into five (5) major components, which include all of the appropriations for the City. Those divisions are:

- Operating
- Salaries and Benefits (Personnel)
- Debt Service
- Capital Projects
- Transfers Out to other funds

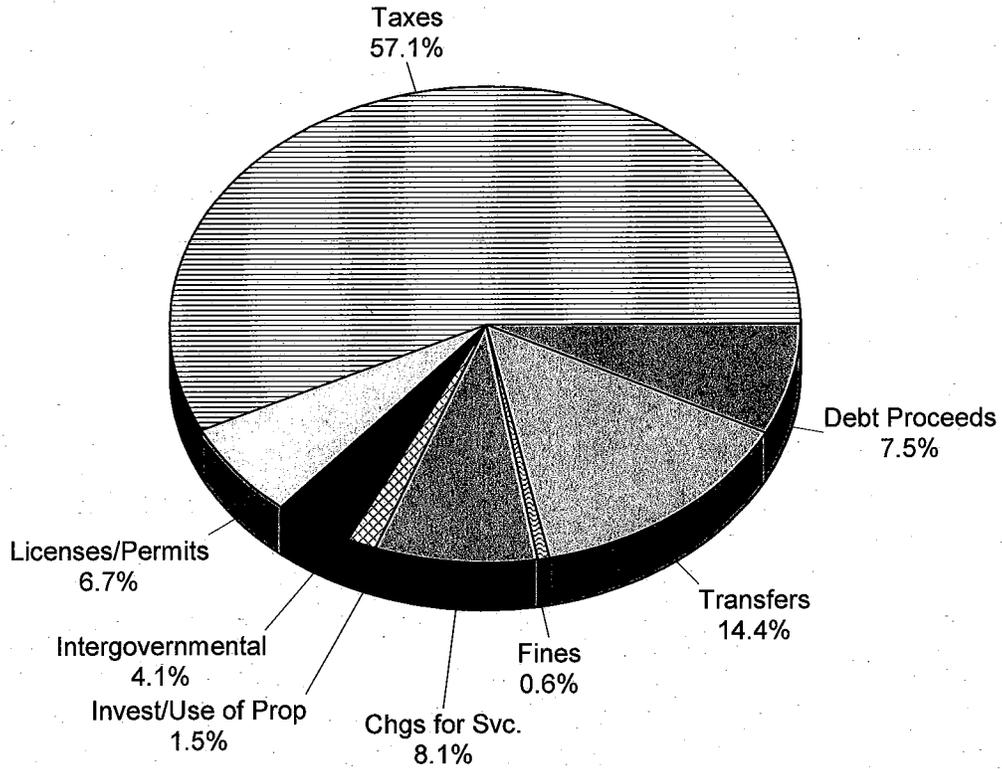
The operating section finances the day-to-day expenses associated with operating an \$85.7 million dollar corporation. The Personnel section provides salaries and benefits to all of the City's full-time employees as well as recognizing the personnel costs of the City's largest contract – the Police Department. The Debt Service component provides the resources to pay for the ongoing debt service of the City. In FY 2006, that will include three (3) Community Facilities Districts (CFD) as well as the debt service requirements of the newly acquired City Hall and the City Operations Facility. Debt was issued in late FY 2005 for the City Hall and it is anticipated that the City Operations Facility debt will be issued in mid-July 2005. Both of these properties are in escrow. The Capital Projects component finances the infrastructure projects that are proposed in the budget. It also includes the capital equipment proposed for acquisition in FY 2006. Finally, the Transfers Out provides a means of moving money between the various funds to finance the ongoing operations of the City. This is a self-balancing component as there is a like amount recognized in the City's revenue base.

## BUDGET SUMMARY



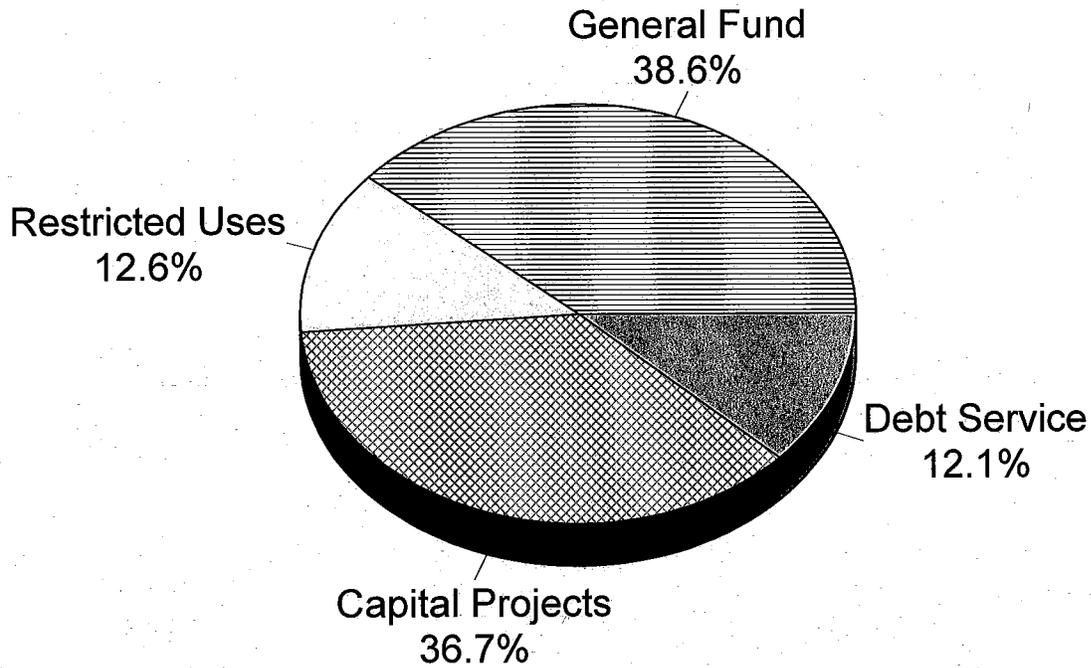
# WHERE THE MONEY COMES FROM

TOTAL REVENUES AND OTHER SOURCES \$78,244,127



# WHERE THE MONEY GOES

**TOTAL EXPENDITURES AND OTHER USES \$85,615,364**





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**CALIFORNIA**

*Incorporated 2003*

## SOURCES AND USES OF FUNDS

	General Fund	Special Revenue	Capital Projects	Debt Service	Total City Funds
<b>Revenues:</b>					
Taxes	\$ 23,876,122	\$ 16,014,202	\$ -	\$ 4,477,423	\$ 44,367,747
Licenses & Permits	5,202,313	-	-	-	5,202,313
Fines & Forfeitures	448,572	-	-	-	448,572
Investment Earnings	1,142,646	9,100	-	-	1,151,746
Intergovernmental	2,045,423	1,236,796	-	-	3,282,219
Charges for Services	2,477,978	-	3,840,000	-	6,317,978
<b>Total Revenues</b>	<b>35,193,054</b>	<b>17,260,098</b>	<b>3,840,000</b>	<b>4,477,423</b>	<b>60,770,575</b>
<b>Other Sources:</b>					
Transfers In	575,456	-	9,217,700	1,880,396	11,673,552
Proceeds from Debt Issuance	-	-	-	5,800,000	5,800,000
<b>Total Other Sources</b>	<b>575,456</b>	<b>-</b>	<b>9,217,700</b>	<b>7,680,396</b>	<b>17,473,552</b>
<b>Total Revenues and Other Sources</b>	<b>35,768,510</b>	<b>17,260,098</b>	<b>13,057,700</b>	<b>12,157,819</b>	<b>78,244,127</b>
<b>Expenditures:</b>					
Salaries and Benefits	13,691,118	653,564	1,812,637	-	16,157,319
General and Administrative	-	-	-	-	-
Materials and Services	10,485,865	5,099,300	23,305,000	455,238	39,345,402
Intergovernmental Charges	-	-	-	-	-
Capital Outlay	1,622,269	-	6,580,063	-	8,202,332
Capital Improvements	-	-	-	-	-
<b>Total Expenditures</b>	<b>25,799,252</b>	<b>5,752,864</b>	<b>31,697,700</b>	<b>455,238</b>	<b>63,705,053</b>
<b>Other Uses</b>					
Transfers Out	974,896	5,056,325	-	5,892,331	11,923,552
Debt Service Principal & Interest	6,073,521	-	-	3,913,238	9,986,758
<b>Total Other Uses</b>	<b>7,048,417</b>	<b>5,056,325</b>	<b>-</b>	<b>9,805,569</b>	<b>21,910,311</b>
<b>Total Expenditures and Other Uses</b>	<b>32,847,669</b>	<b>10,809,189</b>	<b>31,697,700</b>	<b>10,260,806</b>	<b>85,615,364</b>
<b>Difference</b>	<b>2,920,842</b>	<b>6,450,909</b>	<b>(18,640,000)</b>	<b>1,897,013</b>	<b>(7,371,237)</b>
<b>Beginning Fund Balance</b>	<b>11,128,495</b>	<b>10,825,184</b>	<b>21,994,855</b>	<b>4,901,282</b>	<b>48,849,816</b>
<b>Ending Fund Balance</b>	<b>\$ 14,049,337</b>	<b>\$ 17,276,093</b>	<b>\$ 3,354,855</b>	<b>\$ 6,798,295</b>	<b>\$ 41,478,579</b>

## FUND SUMMARIES

Fund Description	Beginning Balance July 1, 2004	Estimated Revenues	Estimated Expenditures	Transfers In/(Out)	Estimated Fund Balance June 30, 2005
<b>General Fund</b>	<b>\$ 6,867,849</b>	<b>\$ 30,767,079</b>	<b>\$ 26,134,388</b>	<b>\$ (372,046)</b>	<b>\$ 11,128,495</b>
<b>Special Revenue Funds:</b>					
Gas Tax	1,001,617	1,234,000	313,579	-	1,922,038
Measure A	(275)	2,334,500	1,131,417	-	1,202,808
Housing Fund	81,430	77,883	22,555	-	136,758
Villages of Zinfandel	14,455	140,019	101,953	-	52,521
Comm. Development Block Grant	-	784,050	70,950	-	713,100
LMD 4 Assessment District	-	-	-	-	-
Traffic Impact Fees	724,187	862,026	79,517	-	1,506,696
Community Facilities Fees	(32,160)	1,800,000	-	-	1,567,840
Sunrise Douglas Impact Fees	-	2,681,705	1,378	-	2,680,327
General Plan Impact Fees	(63,240)	76,272	902,987	-	(889,955)
Environmental Impact Fees	467,445	138,817	2,982	-	603,280
Police Grant	-	196,106	196,106	-	-
Recycling Grant	-	19,917	19,917	-	-
Park Development & Renovation Redevelopment Agency	-	965,476	49,500	(36,205)	879,771
	-	-	8,141	458,141	450,000
<b>Total Special Revenue Funds</b>	<b>2,193,459</b>	<b>11,110,772</b>	<b>2,900,983</b>	<b>421,936</b>	<b>10,825,184</b>
<b>Capital Project Funds</b>					
City Hall Capital Project	-	-	301,750	19,000,000	18,698,250
City Operations Capital Project	-	-	165,000	-	(165,000)
Public Works Capital Projects	-	3,840,000	378,395	-	3,461,605
<b>Total Capital Projects</b>	<b>-</b>	<b>3,840,000</b>	<b>845,145</b>	<b>19,000,000</b>	<b>21,994,855</b>
<b>Debt Service Funds</b>					
CFD 2003-1 Sunridge Anatolia	1,930,576	3,603,853	1,428,809	(49,890)	4,055,730
CFD 2004-1 Sunridge Park	(39,284)	940,690	52,490	-	848,916
CFD 2005-1 Sunridge North Douglas	-	-	3,364	-	(3,364)
City Hall COP	-	19,000,000	-	(19,000,000)	-
City Operations Facility COP	-	-	-	-	-
<b>Total Debt Service Funds</b>	<b>1,891,292</b>	<b>23,544,543</b>	<b>1,484,663</b>	<b>(19,049,890)</b>	<b>4,901,282</b>
<b>Total All City Funds</b>	<b>\$ 10,952,600</b>	<b>\$ 69,262,394</b>	<b>\$ 31,365,179</b>	<b>\$ -</b>	<b>\$ 48,849,816</b>

Fiscal Year 2004 - 2005

## FUND SUMMARIES (Continued)

	Estimated Fund Balance July 1, 2005	Budgeted Revenues	Budgeted Expenditures	Budgeted Transfers In/(Out)	Projected Fund Balance June 30, 2006
<b>General Fund</b>	<b>\$ 11,128,495</b>	<b>\$ 35,193,054</b>	<b>\$ 31,872,773</b>	<b>\$ (399,440)</b>	<b>\$ 14,049,337</b>
<b>Special Revenue Funds:</b>					
Gas Tax	1,922,038	1,350,250	1,441,516	(129,000)	1,701,772
Measure A	1,202,808	2,449,102	1,689,000	(1,949,000)	13,910
Housing Fund	136,758	95,000	96,842	-	134,916
Villages of Zinfandel	52,521	3,148,000	-	(200,000)	3,000,521
Comm. Development Block Grant	713,100	784,100	566,300	(217,700)	713,200
LMD 4 Assessment District	-	110,000	-	-	110,000
Traffic Impact Fees	1,506,696	2,201,000	75,000	(660,000)	2,972,696
Community Facilities Fees	1,567,840	1,503,500	-	(1,265,000)	1,806,340
Sunrise Douglas Impact Fees	2,680,327	4,144,500	300,000	(600,000)	5,924,827
General Plan Impact Fees	(889,955)	131,600	756,160	-	(1,514,515)
Environmental Impact Fees	603,280	50,000	-	-	653,280
Police Grant	-	323,129	323,129	-	-
Recycling Grant	-	19,917	19,917	-	-
Park Development & Renovation	879,771	950,000	35,000	(35,625)	1,759,146
Redevelopment Agency	450,000	-	450,000	-	-
<b>Total Special Revenue Funds</b>	<b>10,825,184</b>	<b>17,260,098</b>	<b>5,752,864</b>	<b>(5,056,325)</b>	<b>17,276,093</b>
<b>Capital Project Funds</b>					
City Hall Capital Project	18,698,250	-	18,530,000	-	168,250
City Operations Capital Project	(165,000)	-	5,810,000	5,800,000	(175,000)
Public Works Capital Projects	3,461,605	3,840,000	7,357,700	3,417,700	3,361,605
<b>Total Capital Projects</b>	<b>21,994,855</b>	<b>3,840,000</b>	<b>31,697,700</b>	<b>9,217,700</b>	<b>3,354,855</b>
<b>Debt Service Funds</b>					
CFD 2003-1 Sunridge Anatolia	4,055,730	2,603,853	1,434,450	(52,761)	5,172,373
CFD 2004-1 Sunridge Park	848,916	940,690	741,475	(26,380)	1,021,750
CFD 2005-1 Sunridge North Douglas	(3,364)	932,880	741,475	(13,190)	174,851
City Hall COP	-	-	1,279,495	1,664,396	384,901
City Operations Facility COP	-	5,800,000	171,580	(5,584,000)	44,420
<b>Total Debt Service Funds</b>	<b>4,901,282</b>	<b>10,277,423</b>	<b>4,368,475</b>	<b>(4,011,935)</b>	<b>6,798,295</b>
<b>Total All City Funds</b>	<b>\$ 48,849,816</b>	<b>\$ 66,570,575</b>	<b>\$ 73,691,812</b>	<b>\$ -</b>	<b>\$ 41,478,579</b>

Fiscal Year 2005 - 2006

## GENERAL FUND REVENUE DETAIL

<b>GENERAL FUND</b>				
	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 ESTIMATED ACTUAL	FY 2006 ADOPTED
<b>TAXES</b>				
Property Taxes	5,314,534	4,800,000	5,247,300	5,905,800
Motor Vehicle In-Lieu - Property Tax	-	-	2,580,000	2,941,200
Sales Tax	8,281,085	9,500,000	9,600,000	9,600,000
Prop 172 Sales Tax	-	275,000	-	-
Property Transfer Tax	278,694	215,000	459,300	500,000
Transient Occupancy Tax	2,070,645	2,250,000	2,400,000	2,200,000
Utility Taxes	1,312,445	1,350,000	1,325,000	1,585,000
Homeowner Subventions	4,610	5,000	5,350	5,400
Police	-	150,000	-	204,000
Total Other Taxes	17,262,012	18,545,000	21,616,950	22,941,400
<b>FRANCHISE FEES</b>				
Cable	358,158	330,000	253,506	233,226
Commercial Garbage Haulers	298,740	175,000	384,660	400,000
BFI local hauler	-	-	114,834	249,496
Utilities	26,409	52,000	52,000	52,000
Total Franchise Fees	683,307	557,000	805,000	934,722
<b>TOTAL TAXES AND FRANCHISE</b>	<b>17,945,319</b>	<b>19,102,000</b>	<b>22,421,950</b>	<b>23,876,122</b>
<b>LICENSES/PERMITS &amp; FEES</b>				
<b>Licenses</b>				
Animal	38,410	41,750	27,426	37,500
Alarm	75,168	34,100	9,000	9,000
Business License	3,107	100,000	73,360	85,000
Other	-	-	-	-
Total Licenses	116,685	175,850	82,360	131,500
<b>Permits</b>				
Building	1,321,018	2,919,400	3,498,062	4,826,205
Electrical	-	-	-	-
Engineering	-	-	-	-
Excavation	-	-	-	-
Plumbing/Mechanical	-	-	-	-
Other	-	-	-	-
Total Permits	1,321,018	2,919,400	3,498,062	4,826,205
<b>Fees</b>				
Impact Administrative	-	-	-	-
Planning Fees	49,918	-	106,800	97,750
Developer Fees:	-	1,842,884	-	-
Building	-	-	-	-
Public Works	-	-	-	-
Legal	-	-	-	-
Administrative	-	-	-	-
CFD (Mello Roos) Administrative	131,306	-	56,781	-
Police	-	-	66,230	-
CFF Administration	-	-	-	-
SD Administration	-	-	-	-
911 Fee	-	100,000	-	-
Street Sweeping Fees	-	-	64,412	146,858
Other Reports	-	-	-	-
Total Fees	181,224	1,942,884	294,223	244,608
<b>TOTAL LICENSES/PERMITS &amp; FEES</b>	<b>1,618,927</b>	<b>5,038,134</b>	<b>3,874,645</b>	<b>5,202,313</b>

## GENERAL FUND REVENUE DETAIL (Continued)

GENERAL FUND				
	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 ESTIMATED ACTUAL	FY 2006 ADOPTED
<b>FINES &amp; FORFEITURES</b>				
Traffic Citations	29,391	175,000	183,350	177,392
Parking Tickets	110,130	125,000	98,000	102,600
Criminal	12,921	10,000	-	2,500
Commercial Traffic Citations	-	-	-	90,000
False Alarms	-	-	57,000	66,080
Code Enforcement	-	-	9,175	10,000
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>152,442</b>	<b>310,000</b>	<b>347,525</b>	<b>448,572</b>
<b>USE OF CITY PROPERTY/INTEREST</b>				
Lease Real Property	-	-	-	1,112,646
Lease Other	-	-	-	-
Total Leases	-	-	-	1,112,646
Interest Earnings	-	-	-	-
LAIF	7,384	25,000	15,000	20,000
CAMP	-	-	-	10,000
Federal Securities	-	-	-	-
Other	-	-	-	-
Total Interest	7,384	25,000	15,000	30,000
<b>TOTAL USE OF CITY PROPERTY</b>	<b>7,384</b>	<b>25,000</b>	<b>15,000</b>	<b>1,142,646</b>
<b>INTERGOVERNMENTAL</b>				
Motor Vehicle In-Lieu	-	-	-	-
Regular In-Lieu	3,863,040	3,750,000	1,292,000	1,292,000
Hardship Payments	-	-	658,000	658,000
Total Motor Vehicle In-lieu	3,863,040	3,750,000	1,950,000	1,950,000
Gas Tax	-	-	-	-
2105	-	-	-	-
2106	-	-	-	-
2107	-	-	-	-
2107.5	-	-	-	-
Total Gas Tax	-	-	-	-
State Grants	-	-	100,850	-
Federal Grants	10,680	50,750	9,925	95,423
<b>TOTAL INTERGOVERNMENTAL</b>	<b>3,873,720</b>	<b>3,800,750</b>	<b>2,060,775</b>	<b>2,045,423</b>

## GENERAL FUND REVENUE SUMMARY (Continued)

GENERAL FUND				
	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 ESTIMATED ACTUAL	FY 2006 ADOPTED
<b>CHARGES FOR SERVICES</b>				
Towing Administration		50,000	87,450	88,783
Towing Rotational		-	8,950	8,900
Towing Other		-	1,750	1,650
Total Towing		50,000	98,150	99,333
Cost Recovery				
Legal	129,472	300,000	130,291	300,000
Planning	548,835	1,550,175	1,344,800	1,181,500
Workers' Compensation (Police)	-	-	17,770	7,500
Administrative Overhead Charge	-	-	245,925	305,075
Other Including Public Works	-	-	164,410	552,336
Total Cost Recovery	678,307	1,850,175	1,903,196	2,346,411
Sales				
Adopted Animals		-	-	-
Police Reports		-	16,750	16,984
Non Police Reports	1,591	2,000	400	250
Total Sales	1,591	2,000	17,150	17,234
Miscellaneous Revenue				
Other	42,229	32,500	27,688	15,000
Cash short/over		-	-	-
Donations	4,102	2,500	1,000	-
Total Miscellaneous	46,331	35,000	28,688	15,000
<b>TOTAL CHARGES FOR SERVICES</b>	<b>726,229</b>	<b>1,937,175</b>	<b>2,047,184</b>	<b>2,477,978</b>
<b>Transfers In</b>				
Gas Tax				129,000
Measure A				149,000
Traffic Impact Fees				110,000
Park Development Fees			36,205	35,625
CFF Administration				59,500
CFD 2005-1 Administrative Fee				13,190
CFD 2003-1 Administrative Fee	-	20,250	49,890	52,761
CFD 2004-1 Administrative Fee	-	100,000	-	26,380
<b>TOTAL TRANSFERS IN</b>	<b>-</b>	<b>120,250</b>	<b>86,095</b>	<b>575,456</b>
<b>TOTAL FUND</b>	<b>24,324,020</b>	<b>30,333,309</b>	<b>30,853,175</b>	<b>35,768,510</b>

## SPECIAL REVENUE FUNDS – REVENUE SUMMARIES

	FY 2004 Actual	FY 2005 Budget	FY 2005 Est. Actual	FY 2006 Adopted
<b>Gas Tax Fund</b>				
Taxes	\$ 1,219,435	\$ 1,234,000	\$ 1,234,000	\$ 1,350,000
Interest	6,790	1,500	-	250
Total	<u>\$ 1,226,225</u>	<u>\$ 1,235,500</u>	<u>\$ 1,234,000</u>	<u>\$ 1,350,250</u>
<b>Measure A</b>				
Taxes	\$ 1,146,719	\$ 2,334,500	\$ 2,334,500	\$ 2,449,102
Interest	-	1,500	-	-
Total	<u>\$ 1,146,719</u>	<u>\$ 2,336,000</u>	<u>\$ 2,334,500</u>	<u>\$ 2,449,102</u>
<b>Housing Fund</b>				
Taxes	\$ 81,069	\$ 95,000	\$ 77,883	\$ 95,000
Intragovernmental		1,500	-	-
Interest	361	-	-	-
Total	<u>\$ 81,430</u>	<u>\$ 96,500</u>	<u>\$ 77,883</u>	<u>\$ 95,000</u>
<b>Villages of Zinfandel (Library &amp; Traffic)</b>				
Taxes	\$ 19,788	\$ 305,000	\$ 139,769	\$ 3,145,500
Interest	27	250	250	2,500
Total	<u>\$ 19,815</u>	<u>\$ 305,250</u>	<u>\$ 140,019</u>	<u>\$ 3,148,000</u>
<b>Community Development Block Grant (CDBG)</b>				
Intergovernmental	\$ 10,762	\$ 783,800	\$ 783,800	\$ 784,000
Interest	-	250	250	100
Total	<u>\$ 10,762</u>	<u>\$ 784,050</u>	<u>\$ 784,050</u>	<u>\$ 784,100</u>
<b>Traffic Impact Fees</b>				
Taxes	\$ 722,694	\$ -	\$ 862,026	\$ 2,200,000
Interest	1,493	-	-	1,000
Total	<u>\$ 724,187</u>	<u>\$ -</u>	<u>\$ 862,026</u>	<u>\$ 2,201,000</u>

## SPECIAL REVENUE FUNDS – REVENUE SUMMARIES (Continued)

	FY 2004 Actual	FY 2005 Budget	FY 2005 Est. Actual	FY 2006 Adopted
<b>Community Facilities Fees</b>				
Taxes	\$ -	\$ -	\$ 1,600,000	\$ 1,501,000
Interest	-	-	-	2,500
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,600,000</b>	<b>\$ 1,503,500</b>
<b>Sunrise Douglas Impact Fees</b>				
Taxes	\$ -	\$ -	\$ 2,681,705	\$ 4,142,000
Interest	-	-	-	2,500
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,681,705</b>	<b>\$ 4,144,500</b>
<b>General Plan Impact Fee</b>				
Taxes	\$ 8,127	\$ -	\$ 76,272	\$ 131,600
Interest	-	-	-	-
<b>Total</b>	<b>\$ 8,127</b>	<b>\$ -</b>	<b>\$ 76,272</b>	<b>\$ 131,600</b>
<b>Environmental Impact</b>				
Taxes	\$ 467,455	\$ -	\$ 138,817	\$ 50,000
Interest	-	-	-	-
<b>Total</b>	<b>\$ 467,455</b>	<b>\$ -</b>	<b>\$ 138,817</b>	<b>\$ 50,000</b>
<b>Police Grant (Office of Traffic Safety)</b>				
Intergovernmental	\$ -	\$ -	\$ 196,106	\$ 322,879
Interest	-	-	-	250
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 196,106</b>	<b>\$ 323,129</b>
<b>LMD 4 - Assessment District</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 110,000
Interest	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 110,000</b>
<b>Recycling Grant</b>				
Intergovernmental	\$ -	\$ -	\$ 19,917	\$ 19,917
Interest	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,917</b>	<b>\$ 19,917</b>

## SPECIAL REVENUE FUNDS – REVENUE SUMMARIES (Continued)

	FY 2004 Actual	FY 2005 Budget	FY 2005 Est. Actual	FY 2006 Adopted
<b><i>Park Development &amp; Renovation</i></b>				
Taxes	\$ -	\$ -	\$ 965,476	\$ 950,000
Interest	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 965,476</b>	<b>\$ 950,000</b>
<b><i>Redevelopment Agency</i></b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Interest	-	-	-	-
Transfers In	-	-	458,141	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 458,141</b>	<b>\$ -</b>
<b><i>Total Special Revenue Funds</i></b>				
Taxes	\$ 3,665,287	\$ 3,968,500	\$ 10,034,177	\$ 16,014,202
Intergovernmental	10,762	785,300	999,823	1,236,796
Interest	8,671	3,500	500	9,100
Transfers In	-	-	458,141	-
<b>Total</b>	<b>\$ 3,684,720</b>	<b>\$ 4,757,300</b>	<b>\$ 11,034,500</b>	<b>\$ 17,260,098</b>

## CAPITAL PROJECTS FUNDS – REVENUE SUMMARIES

	FY 2004 Actual	FY 2005 Budget	FY 2005 Est. Actual	FY 2006 Adopted
<b>City Hall Capital Project</b>				
Other Revenue	\$ -	\$ -	\$ -	\$ -
Transfers In	-	-	19,000,000	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,000,000</u>	<u>\$ -</u>
<b>City Operations Facility Capital Project</b>				
Other Revenue	\$ -	\$ -	\$ -	\$ -
Transfers In	-	-	-	5,800,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,800,000</u>
<b>Public Works Capital Projects</b>				
Other Revenue	\$ -	\$ -	\$ -	\$ 3,840,000
Transfers In	-	-	-	3,417,700
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,257,700</u>
<b>Total Capital Projects</b>				
Other Revenue	\$ -	\$ -	\$ -	\$ 3,840,000
Transfers In	-	-	19,000,000	9,217,700
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,000,000</u>	<u>\$ 13,057,700</u>

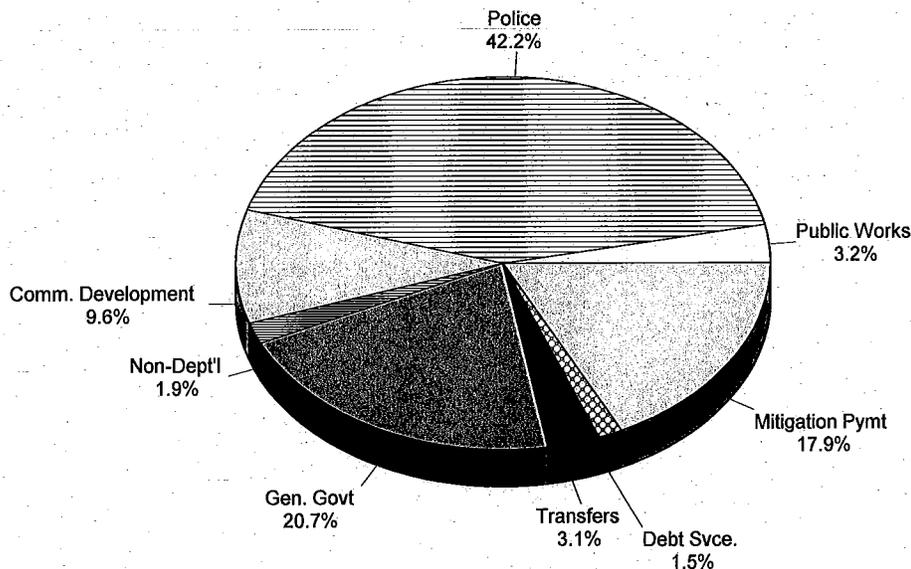
## DEBT SERVICE FUND – REVENUE SUMMARIES

	FY 2004 Actual	FY 2005 Budget	FY 2005 Est. Actual	FY 2006 Adopted
<b>CFD 2003-1 Sunridge Anatolia</b>				
Taxes	\$ -	\$ 2,639,888	\$ 3,603,853	\$ 2,603,853
Transfers In	-	-	-	-
Total	<u>\$ -</u>	<u>\$ 2,639,888</u>	<u>\$ 3,603,853</u>	<u>\$ 2,603,853</u>
<b>CFD 2004-1 Sunridge Park</b>				
Taxes	\$ -	\$ -	\$ 940,690	\$ 940,690
Transfers In	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 940,690</u>	<u>\$ 940,690</u>
<b>CFD 2005-1 Sunridge North Douglas</b>				
Taxes	\$ -	\$ -	\$ -	\$ 932,880
Transfers In	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 932,880</u>
<b>City Hall Certificate of Participation</b>				
Lease Revenue	\$ -	\$ -	\$ -	\$ -
Other Revenue	-	-	-	-
Debt Issuance Proceeds	-	-	19,000,000	-
Transfers In	-	-	-	1,664,396
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,000,000</u>	<u>\$ 1,664,396</u>
<b>City Operations Facility Certificates of Participation</b>				
Lease Revenues	\$ -	\$ -	\$ -	\$ -
Other Revenue	-	-	-	-
Debt Issuance Proceeds	-	-	-	5,800,000
Transfers In	-	-	-	216,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,016,000</u>
<b>Total Debt Service</b>				
Taxes	\$ -	\$ 2,639,888	\$ 3,603,853	\$ 3,536,733
Lease Revenues	-	-	-	-
Other Revenue	-	-	-	-
Debt Issuance Proceeds	-	-	19,000,000	5,800,000
Transfers In	-	-	-	1,880,396
Total	<u>\$ -</u>	<u>\$ 2,639,888</u>	<u>\$ 22,603,853</u>	<u>\$ 11,217,129</u>

## GENERAL FUND EXPENDITURE SUMMARY

	FY 2003-2004 ACTUAL	FY 2004-2005 BUDGET	FY 2004-2005 ESTIMATED ACTUAL	FY 2005-2006 ADOPTED
<b>Operating Departments</b>				
City Council	\$ 70,221	\$ 119,641	\$ 82,422	\$ 133,802
Advisory Boards	877	14,500	21,145	58,400
City Attorney	803,815	700,000	903,841	709,400
City Manager	405,263	759,916	508,432	797,571
City Clerk	209,547	381,659	373,624	567,008
Human Resources	67,215	46,000	113,989	190,600
Administrative Support	-	-	-	335,473
Finance	148,260	729,137	441,077	779,151
Information Technology	-	-	-	1,291,750
Risk Management	-	-	1,875	110,750
Animal Services	154,572	249,750	249,750	576,561
Facilities Management	-	-	-	538,750
Economic Development	91,409	278,203	269,357	413,689
Police	8,303,675	13,296,569	12,294,251	13,265,780
Planning	1,176,125	2,358,175	2,087,735	1,610,921
Code Enforcement	520,387	589,000	594,737	535,960
Building and Safety	1,108,917	1,956,000	1,615,967	2,299,150
Public Works	120,888	233,266	53,266	996,036
Non-Departmental	1,208,324	1,506,500	1,081,106	588,500
<b>TOTAL GENERAL FUND OPERATIONS</b>	<b>14,389,495</b>	<b>23,218,316</b>	<b>20,692,574</b>	<b>25,799,252</b>
Debt Service	-	1,250,000	456,845	463,012
Revenue Neutrality Payment	5,181,738	4,560,000	4,984,969	5,610,509
Transfers Out	-	-	458,141	974,896
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 19,571,233</b>	<b>\$ 29,028,316</b>	<b>\$ 26,592,529</b>	<b>\$ 32,847,669</b>

## GENERAL FUND DEPARTMENTAL EXPENDITURES



## SPECIAL REVENUE FUNDS – EXPENDITURE SUMMARIES

	FY 2004 Actual	FY 2005 Budget	FY 2005 Est. Actual	FY 2006 Adopted
<b>Gas Tax Fund</b>				
Salaries & Benefits	\$ -	\$ 422,700	\$ -	\$ 191,516
Operating	224,608	288,000	313,579	1,250,000
Capital Outlay	-	45,000	-	-
Transfer Out	-	-	-	129,000
<b>Total</b>	<b>\$ 224,608</b>	<b>\$ 755,700</b>	<b>\$ 313,579</b>	<b>\$ 1,570,516</b>
<b>Measure A</b>				
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Operating	1,146,994	1,059,500	1,131,417	1,689,000
Capital Outlay	-	1,275,000	-	-
Transfer Out	-	-	-	1,949,000
<b>Total</b>	<b>\$ 1,146,994</b>	<b>\$ 2,334,500</b>	<b>\$ 1,131,417</b>	<b>\$ 3,638,000</b>
<b>Housing Fund</b>				
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 96,842
Operating	-	1,500	22,555	-
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 22,555</b>	<b>\$ 96,842</b>
<b>Villages of Zinfandel (Library &amp; Traffic)</b>				
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Operating	-	-	1,953	-
Capital Outlay	-	300,000	100,000	-
Transfer Out	-	-	-	200,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 101,953</b>	<b>\$ 200,000</b>
<b>Community Development Block Grant (CDBG)</b>				
Salaries & Benefits	\$ -	\$ 20,951	\$ -	\$ -
Operating	10,762	348,050	70,950	566,300
Capital Outlay	-	125,000	-	-
Transfer Out	-	-	-	217,700
<b>Total</b>	<b>\$ 10,762</b>	<b>\$ 494,001</b>	<b>\$ 70,950</b>	<b>\$ 784,000</b>
<b>Traffic Impact Fees</b>				
Salaries & Benefits	\$ 111,099	\$ -	\$ -	\$ -
Operating	-	-	79,517	75,000
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	660,000
<b>Total</b>	<b>\$ 111,099</b>	<b>\$ -</b>	<b>\$ 79,517</b>	<b>\$ 735,000</b>

## SPECIAL REVENUE FUNDS – EXPENDITURE SUMMARIES (Continued)

	FY 2004 Actual	FY 2005 Budget	FY 2005 Est. Actual	FY 2006 Adopted
<b>Community Facilities Fees</b>				
Salaries & Benefits	\$ 37,520	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	1,265,000
<b>Total</b>	<b>\$ 37,520</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,265,000</b>
<b>Sunrise Douglas Impact Fees</b>				
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Operating	-	-	1,378	300,000
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	600,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,378</b>	<b>\$ 900,000</b>
<b>General Plan Impact Fee</b>				
Salaries & Benefits	\$ 71,274	\$ -	\$ -	\$ -
Operating	93	700,000	902,987	756,160
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
<b>Total</b>	<b>\$ 71,367</b>	<b>\$ 700,000</b>	<b>\$ 902,987</b>	<b>\$ 756,160</b>
<b>Environmental Impact</b>				
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Operating	-	-	2,982	-
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,982</b>	<b>\$ -</b>
<b>Police Grant</b>				
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 315,206
Operating	-	-	196,106	7,923
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 196,106</b>	<b>\$ 323,129</b>
<b>Recycling Grant</b>				
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Operating	-	-	19,917	19,917
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,917</b>	<b>\$ 19,917</b>

## SPECIAL REVENUE FUNDS – EXPENDITURE SUMMARIES (Continued)

	FY 2004 Actual	FY 2005 Budget	FY 2005 Est. Actual	FY 2006 Adopted
<b><i>Park Development &amp; Renovation</i></b>				
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Operating	-	-	49,500	35,000
Capital Outlay	-	-	-	-
Transfer Out	-	-	36,205	35,625
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 85,705</b>	<b>\$ 70,625</b>
<b><i>Redevelopment Agency</i></b>				
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 50,000
Operating	-	-	8,141	400,000
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,141</b>	<b>\$ 450,000</b>
<b><i>Total Special Revenue Funds</i></b>				
Salaries & Benefits	\$ 219,893	\$ 443,651	\$ -	\$ 653,564
Operating	1,382,457	2,397,050	2,800,983	5,099,300
Capital Outlay	-	1,745,000	100,000	-
Transfer Out	-	-	36,205	5,056,325
<b>Total</b>	<b>\$ 1,602,350</b>	<b>\$ 4,585,701</b>	<b>\$ 2,937,188</b>	<b>\$ 10,809,189</b>

## CAPITAL PROJECTS FUNDS – EXPENDITURE SUMMARIES

	FY 2004 Actual	FY 2005 Budget	FY 2005 Est. Actual	FY 2006 Adopted
<b>City Hall Capital Project</b>				
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 1,025,000
Operating	-	-	301,750	17,505,000
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 301,750</u>	<u>\$ 18,530,000</u>
<b>City Operations Facility Capital Project</b>				
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 10,000
Operating	-	-	165,000	5,800,000
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 165,000</u>	<u>\$ 5,810,000</u>
<b>Public Works Capital Projects</b>				
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 777,637
Operating	-	-	-	-
Capital Outlay	-	-	378,395	6,580,063
Transfer Out	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 378,395</u>	<u>\$ 7,357,700</u>
<b>Total Capital Projects</b>				
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 1,812,637
Operating	-	-	466,750	23,305,000
Capital Outlay	-	-	378,395	6,580,063
Transfer Out	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 845,145</u>	<u>\$ 31,697,700</u>

## DEBT SERVICE FUNDS – EXPENDITURE SUMMARIES

	FY 2004 Actual	FY 2005 Budget	FY 2005 Est. Actual	FY 2006 Adopted
<b>City Hall Certificates of Participation</b>				
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	1,279,495
Transfer Out	-	-	19,000,000	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,000,000</u>	<u>\$ 1,279,495</u>
<b>City Operations Certificates of Participation</b>				
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	171,580
Transfer Out	-	-	-	5,800,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,971,580</u>
<b>CFD 2003-1 Sunridge Anatolia</b>				
Salaries & Benefits	\$ 33,232	\$ 72,467	\$ 31,819	\$ -
Operating	175,530	-	66,601	27,500
Capital Outlay	-	-	-	-
Debt Service	-	1,000,000	1,330,389	1,406,950
Transfer Out	-	20,250	49,890	52,761
Total	<u>\$ 208,763</u>	<u>\$ 1,092,717</u>	<u>\$ 1,478,699</u>	<u>\$ 1,487,211</u>
<b>CFD 2004-1 Sunridge Park</b>				
Salaries & Benefits	\$ 17,153	\$ 85,536	\$ 40,861	\$ -
Operating	22,131	-	11,629	38,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	703,475
Transfer Out	-	100,000	-	26,380
Total	<u>\$ 39,284</u>	<u>\$ 185,536</u>	<u>\$ 52,490</u>	<u>\$ 767,855</u>
<b>CFD 2005-1 Sunridge North Douglas</b>				
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Operating	-	-	3,364	389,738
Capital Outlay	-	-	-	-
Debt Service	-	-	-	351,738
Transfer Out	-	-	-	13,190
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,364</u>	<u>\$ 754,665</u>
<b>Total Debt Service</b>				
Salaries & Benefits	\$ 50,386	\$ 158,003	\$ 72,680	\$ -
Operating	197,661	-	81,594	455,238
Capital Outlay	-	-	-	-
Debt Service	-	1,000,000	1,330,389	3,741,658
Transfer Out	-	120,250	19,049,890	92,331
Total	<u>\$ 248,047</u>	<u>\$ 1,278,253</u>	<u>\$ 20,534,553</u>	<u>\$ 4,289,226</u>

## GENERAL FUND SUMMARY

	FY 2004 Actual	FY 2005 Budget	FY 2005 Estimated Actual	FY 2006 Adopted
<b>Revenues:</b>				
Taxes	\$ 17,945,319	\$ 19,102,000	\$ 22,421,950	\$ 23,876,122
Licenses & Permits	1,618,927	5,038,134	3,874,645	5,202,313
Fines & Forfeitures	152,442	310,000	347,525	448,572
Investment & Use of Property	7,384	25,000	15,000	1,142,646
Intergovernmental	3,873,720	3,800,750	2,060,775	2,045,423
Charges for Services	726,229	1,937,175	2,047,184	2,477,978
<b>Total Revenues</b>	<u>24,324,020</u>	<u>30,213,059</u>	<u>30,767,079</u>	<u>35,193,054</u>
Other Sources:				
Transfers In	-	120,250	86,095	575,456
<b>Total Revenues &amp; Other Sources</b>	<u>\$ 24,324,020</u>	<u>\$ 30,333,309</u>	<u>\$ 30,853,175</u>	<u>\$ 35,768,510</u>
<b>Expenditures:</b>				
<b>Legislative</b>				
City Council	\$ 70,221	\$ 119,641	\$ 82,422	\$ 133,802
Advisory Boards	877	14,500	21,145	58,400
City Attorney	803,815	700,000	903,841	709,400
<b>Total Legislative</b>	<u>874,913</u>	<u>834,141</u>	<u>1,007,409</u>	<u>901,602</u>
<b>General Government</b>				
City Manager	405,263	759,916	508,432	797,571
City Clerk	209,547	381,659	373,624	567,008
Human Resources	67,215	46,000	113,989	190,600
Administrative Support	-	-	-	335,473
Finance	148,260	729,137	441,077	779,151
Information Technology	-	-	-	1,291,750
Risk Management	-	-	1,875	110,750
Animal Services	154,572	249,750	249,750	576,561
Facilities Management	-	-	-	538,750
Economic Development	91,409	278,203	269,357	413,689
<b>Total General Government</b>	<u>1,076,266</u>	<u>2,444,665</u>	<u>1,958,103</u>	<u>5,601,303</u>
<b>Public Safety</b>				
Police	8,303,675	13,296,569	12,294,251	13,265,780
<b>Community Development</b>				
Planning	1,176,125	2,358,175	2,087,735	1,610,921
Code Enforcement	520,387	589,000	594,737	535,960
Building & Safety	1,108,917	1,956,000	1,615,967	2,299,150
<b>Total Community Development</b>	<u>2,805,429</u>	<u>4,903,175</u>	<u>4,298,439</u>	<u>4,446,031</u>
<b>Public Works</b>				
Public Works	120,888	233,266	53,266	996,036
<b>Non-Departmental</b>				
Non-Departmental	1,208,324	1,506,500	1,081,106	588,500
<b>Total Expenditures</b>	<u>14,389,495</u>	<u>23,218,316</u>	<u>20,692,574</u>	<u>25,799,252</u>
<b>Other Uses</b>				
Transfers Out	-	-	458,141	974,896
Debt Service (Transition Costs)	-	1,250,000	456,845	463,012
Revenue Neutrality Payment	5,181,738	4,560,000	4,984,969	5,610,509
<b>Total Other Sources</b>	<u>5,181,738</u>	<u>5,810,000</u>	<u>5,899,955</u>	<u>7,048,417</u>
<b>Total Expenditures and Other Sources</b>	<u>19,571,233</u>	<u>29,028,316</u>	<u>26,592,529</u>	<u>32,847,669</u>
<b>Surplus/(Deficit)</b>	<u>\$ 4,752,787</u>	<u>\$ 1,304,993</u>	<u>\$ 4,260,646</u>	<u>\$ 2,920,842</u>
Beginning Fund Balance	\$ -	-	\$ 6,867,849	\$ 11,128,495
Ending Fund Balance	6,867,849	-	11,128,495	14,049,337
<b>Reserves &amp; Designations</b>				
Reserved for encumbrances	20,000	-	20,000	20,000
Reserved for prepaids	20,548	-	30,000	30,000
Reserved for debt service (transition costs)	2,115,059	-	1,692,047	1,269,035
Reserved for future contingencies	-	-	-	2,920,828
<b>Total Reserve</b>	<u>2,155,607</u>	<u>-</u>	<u>1,742,047</u>	<u>4,239,863</u>
Designated for future debt service	4,000,000	-	4,000,000	4,000,000
<b>Total Reserve &amp; Designated</b>	<u>6,155,607</u>	<u>-</u>	<u>5,742,047</u>	<u>8,239,863</u>
<b>Unreserved Fund Balance</b>	<u>\$ 712,242</u>	<u>\$ -</u>	<u>\$ 5,386,448</u>	<u>\$ 5,809,474</u>

**FY 2005 Budget:**

The adopted budget for FY 2005 differs from above by \$1,557,884. This is due to errors in the Planning and Public Works budgets. Planning was understated by \$285,000 while Public Works was overstated by \$1,842,884.

**FY 2004 Actuals:**

Please refer to the next page for a reconciliation between the FY 2004 Comprehensive Annual Financial Report (CAFR) and the FY 2004 Actuals shown above.

## RECONCILIATION

Following is a reconciliation of FY 2004 actual revenues and expenditures that are presented on the previous page and the FY 2004 Comprehensive Annual Financial Report (CAFR).

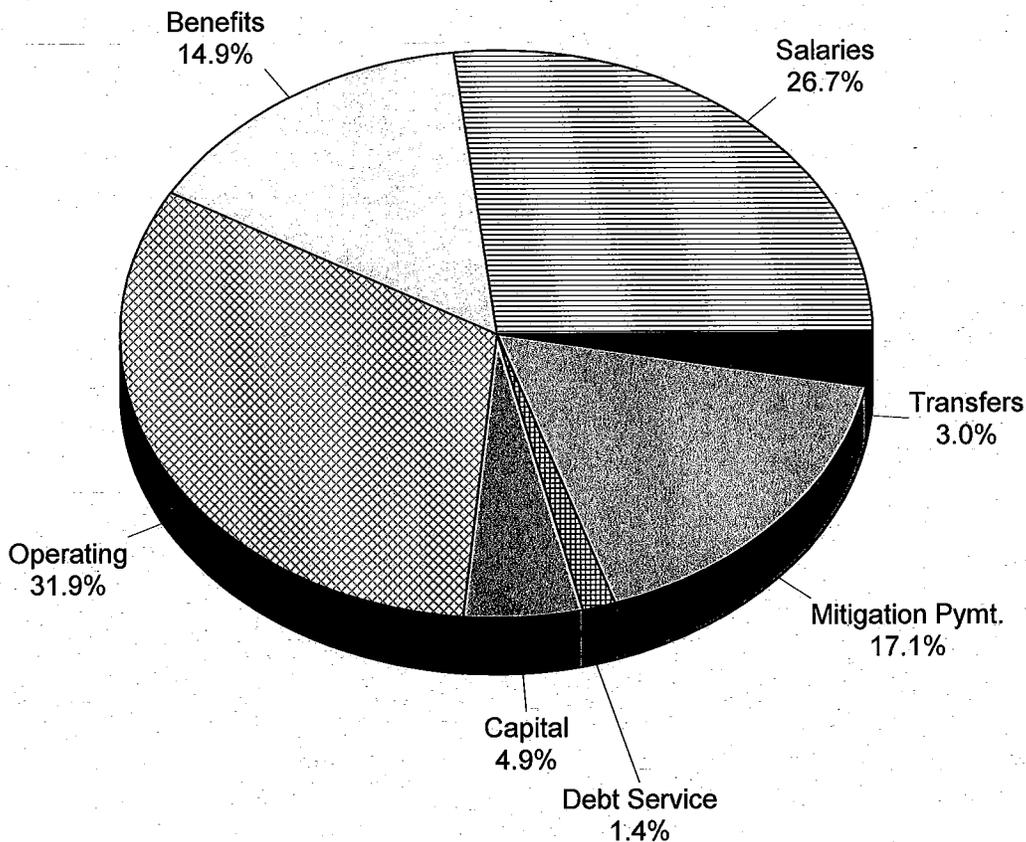
<b>REVENUES</b>	
<b>Taxes per CAFR</b>	<b>12,624,336</b>
Revenue Neutrality not booked by auditors	5,181,738
Reclass from Intergovernmental	4,610
Reclass from Charges for Services	134,636
<b>Taxes per Budget</b>	<b>17,945,320</b>
<b>Licenses &amp; Permits per CAFR</b>	<b>1,362,535</b>
Reclass from Charges for Services	256,392
<b>Licenses &amp; Permits per Budget</b>	<b>1,618,927</b>
<b>Fines &amp; Forfeiture per CAFR</b>	<b>36,041</b>
Reclass from Charges for Services	116,401
<b>Fines &amp; Forfeiture per Budget</b>	<b>152,442</b>
<b>Use of Money/Property per CAFR</b>	<b>7,384</b>
<b>Use of Money/Property per Budget</b>	<b>7,384</b>
<b>Intergovernmental per CAFR</b>	<b>3,878,329</b>
Reclass to Taxes	(4,610)
<b>Intergovernmental per Budget</b>	<b>3,873,719</b>
<b>Charges for Services &amp; Other per CAFR</b>	<b>1,233,658</b>
Reclass to Taxes	(134,636)
Reclass to Licenses & Permits	(256,392)
Reclass to Fines & Forfeitures	(116,401)
<b>Charges for Services per Budget</b>	<b>726,229</b>
<b>REVENUE SUMMARY</b>	
<b>General Fund Revenues per CAFR</b>	<b>19,142,283</b>
Add: Revenue Neutrality Payment	5,181,738
<b>General Fund Revenues per Budget</b>	<b>24,324,021</b>

<b>EXPENDITURES</b>	
<b>General government per CAFR</b>	<b>2,973,796</b>
FY 2006 Budget Components	
City Council	70,221
Advisory Boards	877
City Attorney	803,815
City Manager	405,263
Economic Development	91,409
City Clerk	209,547
Finance/Treasurer	148,260
Personnel Services	67,215
Non Departmental	6,390,062
Reduced by portion of Property Tax retained by the County of Sacramento	(5,181,738)
Capital Outlay included in Non Departmental above	(31,133)
	<b>2,973,798</b>
<b>Public safety per CAFR</b>	<b>8,978,634</b>
FY 2006 Budget Components:	
Police services	8,303,675
Code Enforcement	520,387
Animal Control	154,572
	<b>8,978,634</b>
<b>Community development per CAFR</b>	<b>2,285,042</b>
FY 2006 Budget Components	
Planning Department	1,176,125
Building & Safety	1,108,917
	<b>2,285,042</b>
<b>Public works per CAFR</b>	<b>120,888</b>
FY 2006 Public Works Budget	<b>120,888</b>
<b>EXPENDITURE SUMMARY</b>	
<b>2004 General Fund Expenditures per 2004 CAFR</b>	<b>14,389,493</b>
Portion of Property Tax retained by the County of Sacramento	5,181,738
<b>2004 General Fund Expenditures per 2005/06 Budget</b>	<b>19,571,231</b>

## GENERAL FUND SUMMARY

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ 637,806	\$ 988,341	\$ 994,157	\$ 8,785,485
BENEFITS	109,176	459,281	373,849	4,905,633
OPERATING	13,611,380	21,380,694	19,111,083	10,485,865
CAPITAL OUTLAY	31,133	390,000	213,485	1,622,269
DEBT SERVICE	-	1,250,000	456,845	463,012
REVENUE NEUTRALITY PYMNT	5,181,738	4,560,000	4,984,969	5,610,509
TRANSFERS	-	-	458,141	974,896
<b>TOTAL</b>	<b>\$ 19,571,233</b>	<b>\$ 29,028,316</b>	<b>\$ 26,592,529</b>	<b>\$ 32,847,669</b>

## GENERAL FUND EXPENDITURES



## LEGISLATION SUMMARY

### DESCRIPTION

Through the Legislative function, the Mayor and City Council govern the City of Rancho Cordova by enacting and enforcing all laws and regulations concerning municipal affairs, subject to limitations and restrictions of the State constitution. The Council is supported by the City Attorney and the following Advisory Boards: General Plan Advisory Committee, Traffic Safety Committee, and Economic Development Advisory Committee.

### ADOPTED FISCAL YEAR 2005-2006 BUDGET

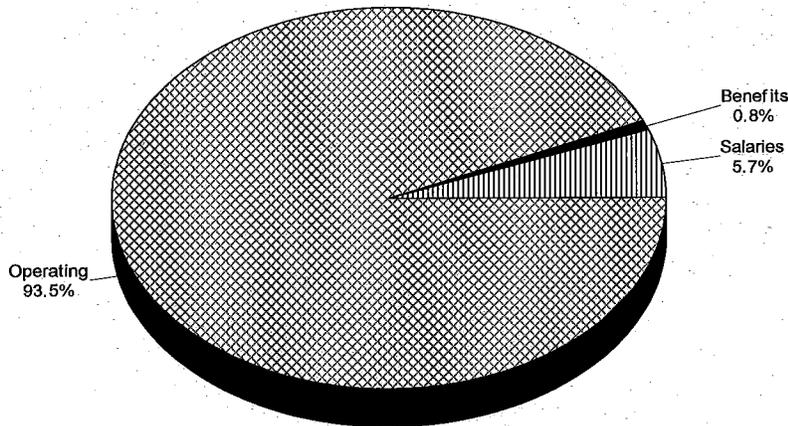
**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ 30,000	\$ 30,000	\$ 30,000	\$ 51,000
BENEFITS	3,810	1,491	3,224	7,552
OPERATING	841,103	802,650	974,184	843,050
CAPITAL OUTLAY	-	-	-	-
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ 874,913</b>	<b>\$ 834,141</b>	<b>\$ 1,007,409</b>	<b>\$ 901,602</b>

**FUNDING SOURCES:**

General Fund - Discretionary	\$ 601,602
General Fund - Cost Recovery	300,000
<b>TOTAL</b>	<b>\$ 901,602</b>

## LEGISLATIVE



## CITY COUNCIL

### DESCRIPTION

The City Council consists of five representatives elected at large to four-year overlapping terms. Council Members must be residents of the City. The positions of Mayor and Vice Mayor are chosen by the City Council through policy direction determined by the City Council. The Mayor conducts the Council meetings and represents the City on ceremonial occasions.

The Council is the policy and legislative body of the City and formulates policies in response to the needs, values and interest of the citizens of Rancho Cordova.

The Council hires the City Manager and City Attorney, makes appointments to commissions and advisory committees, and acts to influence local, regional and state policies favorable to the City of Rancho Cordova through various action groups and organizations.

### ADOPTED FISCAL YEAR 2005-2006 BUDGET

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
BENEFITS	3,810	1,491	3,224	7,552
OPERATING	36,411	88,150	49,197	96,250
CAPITAL OUTLAY	-	-	-	-
TRANSFERS & OTHERS	-	-	-	-
TOTAL	<u>\$ 70,221</u>	<u>\$ 119,641</u>	<u>\$ 82,422</u>	<u>\$ 133,802</u>

**FUNDING SOURCES:**

General Fund -	
Discretionary	\$ 133,802
TOTAL	<u>\$ 133,802</u>

## ADVISORY BOARDS

### DESCRIPTION

Citizen Advisory Boards provide advice to the City Council.

The Planning Commission was established by ordinance in Fiscal Year 2003-04. Seven Planning Commissioners were appointed in January 2004. Planning Commissioners make land use decisions consistent with the policies and plans formally adopted by the City Council. They weigh the professional input given in staff reports, environmental impact documents and consultant reports when making decisions. Planning Commissioners serve four year overlapping terms.

The General Plan Advisory Committee (GPAC) serves as the initial review body for the preparation of Rancho Cordova's General Plan. The GPAC is comprised of the City's seven Planning Commissioners and six additional community members selected by the City Council. The GPAC will review and provide direction on all General Plan elements and will serve until the GPAC has reviewed and provided direction on a complete Draft General Plan. Following GPAC review, the General Plan will be formally reviewed by the Planning Commission and considered for adoption by the City Council.

Two additional citizen committees have been formed to provide input on issues related to traffic safety and economic development. They are:

- Traffic Safety Committee
- Economic Development Advisory Committee
- Youth Advisory Committee
- Seniors Advisory Committee

### ADOPTED FISCAL YEAR 2005-2006 BUDGET

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ 21,000
BENEFITS	-	-	-	-
OPERATING	877	14,500	21,145	37,400
CAPITAL OUTLAY	-	-	-	-
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ 877</b>	<b>\$ 14,500</b>	<b>\$ 21,145</b>	<b>\$ 58,400</b>

**FUNDING SOURCES:**

General Fund -	
Discretionary	\$ 58,400
<b>TOTAL</b>	<b>\$ 58,400</b>

## CITY ATTORNEY

### DESCRIPTION

The City Attorney's Office provides legal service, advice, and representation to the Mayor, City Council, City Manager, City departments, and City boards and commissions. The City Attorney works closely with the City Manager and his staff to carry out the Council's goals.

Standard on-going responsibilities of the City Attorney's Office include:

- Serve as General Counsel for other agencies after being formed by the City
- Advocate the City's interest in lawsuits filed against or on behalf of the City, its officers, employees, and agencies in administrative venues, before boards and commissions, and in the state and federal court systems
- Assist in the investigation of claims for damages filed against the City and defend the City's interest when necessary
- Provide legal advice in the areas of finance, land use, personnel, elections, conflicts of interest, and economic development, among others
- Provide legal services such as drafting and reviewing contracts, ordinances, resolutions, and other documents
- Perform legal research
- Provide counsel to and attend meetings of the Council, Planning Commission (as required), and subcommittees (as required)

### FISCAL YEAR 2004 – 2005 ACCOMPLISHMENTS

- Neared completion of work on incorporation implementation actions
- Continued assisting staff and the City Council in preparation of the General Plan
- Identified and provided advice on new opportunities to finance city services, including tobacco licensing, building services, and development impact fees
- Continued working with staff to identify and implement improvements in the City's code enforcement program
- Successfully defended the City in the first lawsuit against it
- Avoided additional potential of litigation
- Provided all legal advice and contracts for new City Hall

**FISCAL YEAR 2005 – 2006 OBJECTIVES**

- Provide advice on ordinances and code enforcement regarding vagrancy, loitering, alcohol abuse, truancy, social issues, and homelessness
- Assist the Rancho Cordova Police Department with the statistical basis for denial of liquor sales
- Complete legal review of General Plan and General Plan Environmental Impact Report (EIR)
- Assist Public Works and Planning staff in adoption of new and updated impact fees
- Adopt first Redevelopment Plan for Rancho Cordova
- Resolve revenue neutrality issues and property tax transfer audit
- Enter into property tax sharing agreement with County to permit annexations, and assist in the expansion of the City's sphere of influence
- Complete legal work for annexation of "finger" areas
- Assist in completing the City of Rancho Cordova's Municipal Code
- Expand scope of police services tax as directed to include other services
- Transfer County Services Area to the City of Rancho Cordova
- Help negotiate Rio Del Oro Development Agreement and review specific plan
- Assist in Code Compliance activities
- Complete legal proceedings for Landscape, Lighting and Maintenance District
- Complete Certificates of Participation (COP) financing
- Complete legal work on Mello Roos Districts

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

**EXPENDITURES:**

	<b>FY 2004 ACTUAL</b>	<b>FY 2005 BUDGET</b>	<b>FY 2005 EST. ACTUAL</b>	<b>FY 2006 ADOPTED</b>
SALARIES	\$ -	\$ -	\$ -	\$ -
BENEFITS	-	-	-	-
OPERATING	803,815	700,000	903,841	709,400
CAPITAL OUTLAY	-	-	-	-
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ 803,815</b>	<b>\$ 700,000</b>	<b>\$ 903,841</b>	<b>\$ 709,400</b>

**FUNDING SOURCES:**

General Fund -	
Discretionary	\$ 409,400
General Fund - Cost	
Recovery	300,000
<b>TOTAL</b>	<b>\$ 709,400</b>

## GENERAL GOVERNMENT SUMMARY

### DESCRIPTION

Through the General Government function, the City Manager implements the policies that are set by the City Council. Additionally, the City Manager acts as the Chief Executive/Administrative Officer of the City and also serves as the Executive Director of the Redevelopment Agency. The City Manager, through the administrative offices of the City Clerk and Finance, is responsible for the day-to-day administration of the City.

### ADOPTED FISCAL YEAR 2005-2006 BUDGET

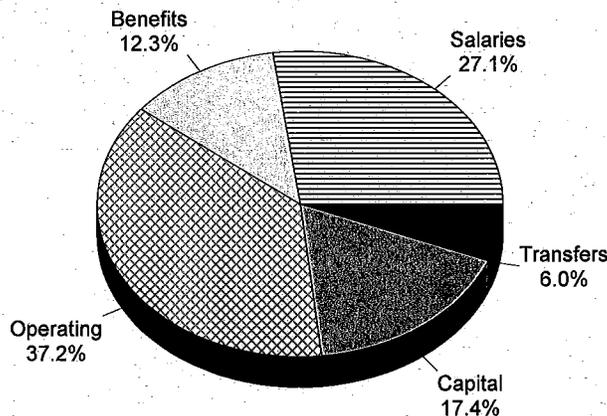
**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ 574,822	\$ 918,327	\$ 860,311	\$ 1,591,351
BENEFITS	92,999	444,538	321,113	722,263
OPERATING	408,445	881,800	772,875	2,262,689
CAPITAL OUTLAY	-	200,000	3,804	1,025,000
TRANSFERS	-	-	-	350,000
<b>TOTAL</b>	<b>\$ 1,076,266</b>	<b>\$ 2,444,665</b>	<b>\$ 1,958,103</b>	<b>\$ 5,951,303</b>

**FUNDING SOURCES:**

General Fund - Discretionary	\$ 4,860,722
General - Business License	85,000
CFD 2005-1 Admin. Fees	13,190
CFD 2004-1 Admin. Fees	26,380
CFD 2003-1 Admin. Fees	52,761
General Fund - Lease Income	487,750
General Fund - Animal Fees	37,500
Transfers In	388,000
<b>TOTAL</b>	<b>\$ 5,951,303</b>

## GENERAL GOVERNMENT



## CITY MANAGER

### DESCRIPTION

The City Manager's role is to manage effectively the resources generated by the citizens and businesses of Rancho Cordova, provide strong administrative leadership and foster successful working relationships between the City Council, the public and the staff.

As the City's Chief Executive Officer, the City Manager and his staff provide leadership to and management for all departments and services. The City Manager is responsible for the enforcement of all laws and City ordinances; appointment of department heads; and submission of the annual budget to the City Council. In addition, the City Manager and his staff recommend policies and programs to the City Council and advocate Council policy and City interests. A significant portion of the City Manager's office time is spent representing the City in local, regional, and statewide venues.

Standard on-going responsibilities of the City Manager's Office include:

- Implements the policies and vision of the City Council
- Supports the Council's policy making role by ensuring that the Council is provided with timely, accurate, and complete information
- Raises the bar of expectations for Rancho Cordova's future
- Drives fiscal performance to exceed citizen expectations
- Provides support, guidance and inspiration to City departments
- Directs research and analysis aimed at increasing the responsiveness of government
- Directs the development of special programs that are aligned with the priorities established by the community and the City Council
- Hires and develops City department heads and staff
- Provides leadership in solving regional issues and challenges
- Negotiates contracts for the City, such as: police services, street maintenance, solid waste, animal control, code enforcement, planning, building and legal services
- Provides legislative analysis, legislative relations, and coordination of National and California League of Cities events and information sharing
- Provides public education and communicates relevant information to the public, City Council and staff about goals, accomplishments, plans and activities
- Explores state of the art technology solutions for providing services and two-way communication with citizens and businesses within the community
- Ensures departmental work performance

### **FISCAL YEAR 2004 – 2005 ACCOMPLISHMENTS**

- Maintained existing levels of service to the citizens of the city despite threatened reductions in state and other outside funding by implementing innovative financing approaches, collaborating with other agencies and exploring other opportunities
- Successfully transitioned the City's first Police Department, including establishing a fleet, Police Department Logo, goals, objectives, and contract
- Successfully transitioned from the County of Sacramento as the refuse provider to BFI
- Successfully identified significant "pots" of money belonging to the City of Rancho Cordova that were being mingled with Sacramento County resources and brought them on-board
- Acquired land and buildings in the center of town that are excellent long term investments. The property located on Prospect Park is of sufficient size for a new City Hall and multiple community use rooms. The property on Kilgore, which includes the only historic cemetery in the City, may be the future home of the Rancho Cordova Police Department.
- Supported City Council members in their emerging roles as regional leaders
- Coordinated involvement in National and California League of Cities
- Fostered communication with our citizens and community businesses
- Brought the Chief Building Official position in-house as a department head and hired City Manager's Office staff as needed skills and abilities were identified

### **FISCAL YEAR 2005 – 2006 OBJECTIVES**

- Continue to develop close working relationships with Sacramento County, particularly the two new members of the County Board of Supervisors
- Continue to develop close working relationships with local schools, particularly the two new Superintendent of Schools for the Elk Grove Unified School District and the Folsom Cordova Unified School District
- Establish a series of Town Hall meetings on various topics at various locations within the community
- Successfully move to a new City Hall by January 2006
- Finish the City's first General Plan in an unusually comprehensive manner
- Monitor contract services versus in-house services and continue to off-load or fold-in services as appropriate
- Establish a plan or proposal for achieving more logical city boundaries
- Implement a Customer Relationship Management (CRM) module to manage internal and external requests and assignments
- Implement a website portal to access the CRM system through the Internet
- Develop a comprehensive planning process for achieving quality growth

- Continue to identify capital infrastructure needs to build the City and help structure appropriate financing mechanisms for them
- Establish our first Redevelopment Project Area

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

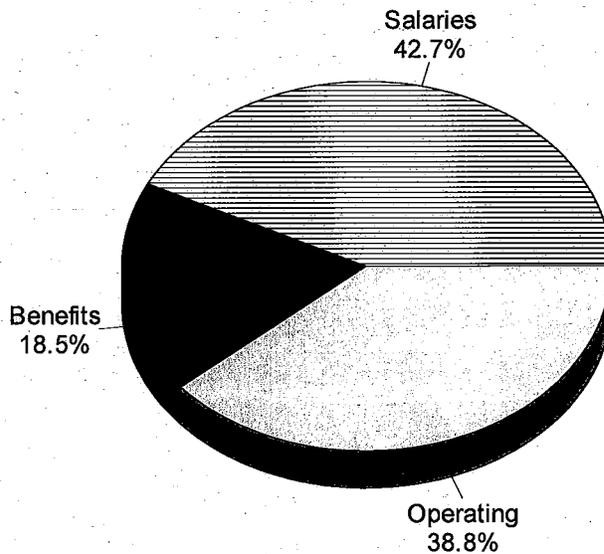
**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ 254,511	\$ 319,620	\$ 277,478	\$ 340,484
BENEFITS	42,600	149,296	95,278	147,887
OPERATING	108,152	291,000	135,675	309,200
CAPITAL OUTLAY	-	-	-	-
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ 405,263</b>	<b>\$ 759,916</b>	<b>\$ 508,432</b>	<b>\$ 797,571</b>

**FUNDING SOURCES:**

General Fund -	
Discretionary	\$ 797,571
<b>TOTAL</b>	<b>\$ 797,571</b>

# CITY MANAGER



## **PUBLIC INFORMATION, EDUCATION & OUTREACH**

### **DESCRIPTION**

The City Manager's office has the primary responsibility for public information, education and outreach. This role is fulfilled through written, oral and in-person media and events. It also provides outreach to community organizations, businesses, visitors, and partner agencies.

Standard on-going responsibilities of Public Information, Education and Outreach include:

- Council relations
- Media relations and media outreach
- Emergency response information dissemination
- Event planning, calendaring and execution
- Public education, image building and branding
- Maintenance and distribution of the City logo, promotional items, and portfolio of collateral (brochures, flyers)
- Creation and distribution of a City newsletter
- Website design, including functionality and content management
- Strategic communications planning and implementation
- Maintenance of correct information within regional directory listings and creation of directories and resource guides for City of Rancho Cordova contacts
- Coordination of Awards nominations
- Preparation of written documents, speeches, reports, presentations, and graphical materials

### **FISCAL YEAR 2005 – 2006 OBJECTIVES**

- Communicate relevant information to the public, City Council and staff about goals, accomplishments, plans and activities
- Explore state of the art technology solutions for providing services and two-way communications with the public
- Develop and present to the City Council a community involvement handbook of possible roles, commissions and committees for community participation (e.g., a Youth Commission, an Arts Commission, a Recreation Commission, a School Partnerships Committee, and a Seniors Commission)
- Install four community event and information signs

- Develop strategies to increase the visibility of Rancho Cordova (e.g. menu list for hotels that includes Rancho Cordova restaurants)
- Develop postcards, t-shirts, coffee mugs, Christmas ornaments and other memorabilia with photos of city locations and/or that have the City logo/City seal

## CITY CLERK

### DESCRIPTION

The City Clerk's Office administers elections, verifies legal notices are posted and published, manages the agenda process and completes the necessary arrangements to ensure effective City Council meetings, and provides for the preservation and protection of the public record as the city's records manager.

Standard on-going City Clerk's Office responsibilities include:

- Council Business Records - Manage the agenda process and public notification requirements for the City Council's business meetings. Prepare minutes of the Council meetings and provide opportunities for the public to access the minutes, agendas and Council meeting staff reports. Prepare staff reports, proclamations, notices, resolutions and other official documents. Develop a modern Municipal Code with timely amendments. As the manager of the Council's business records and actions, the City Clerk's Office is uniquely positioned to provide comprehensive information to the community and the internal organization.
- Elections - Manage the election process for the City Council and coordinate activities and requirements with the county elections staff. Notify candidates, City staff, and other officials of their financial and campaign disclosure statement filing requirements.
- Records Management - Oversee the development of a modern records management system for the City. Assist departments in converting all files to a consistent format and management system. Develop and implement a City-wide records retention schedule including preservation of vital and historic documents.
- Claims Administration - Administer the claims process. Receive and process all claims against the city. Work with the Risk Manager in processing claims through investigation to recommended action and notification of the claimant.
- Bid Openings - Administer the bid opening process. Attend and record the opening of bids. Return bid bonds to the unsuccessful bidders.
- Contract Administration - Administer contracts and agreements relative to their processing and status. Maintain information on the status of contracts and their associated insurances and provide reports to the departments to aid in the management of active contracts.

### FISCAL YEAR 2004 - 2005 ACCOMPLISHMENTS

- Managed the 2004 General Municipal Election
- Created a citywide filing classification system
- Created a record/document retention schedule that was adopted by the City Council in January 2005

- Completed the first phase of a comprehensive records management program by having all City Council agenda staff reports, minutes, ordinances and resolutions scanned and available to the public, staff and Council on the City's website
- Completed the first phase of the Codification of the City's Municipal Code. The legal analysis of the City's ordinance code has been completed and provided to the City Attorney for his review and comment. The next step will be coordinating any outstanding issues/questions with appropriate city departments; then a draft of the code will be provided to the city for final review.
- Evaluated, selected and installed contract tracking software and created a database of active and inactive contracts/agreements. Contract and insurance status reports will be provided monthly to all departments beginning in Fiscal Year 2005-06.

### **FISCAL YEAR 2005 – 2006 OBJECTIVES**

- Complete codification of the Municipal Code – target date of October 2005
- Deploy citywide filing classification system to all departments
- Create an emergency succession plan for Council Members
- Develop a plan for acquiring the City records still housed at the County of Sacramento
- Continue the scanning of all vital City records
- Develop electronic offsite storage of vital records for disaster recovery purposes
- Create a Council Meeting procedures brochure for the public
- Create a video introduction (lead-in) for Council Meetings
- Assist in the selection of audio-visual equipment for the Council Chambers in the new City Hall
- Set up a records center in the new City Hall
- Automate the agenda process and create paperless agendas for City staff

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

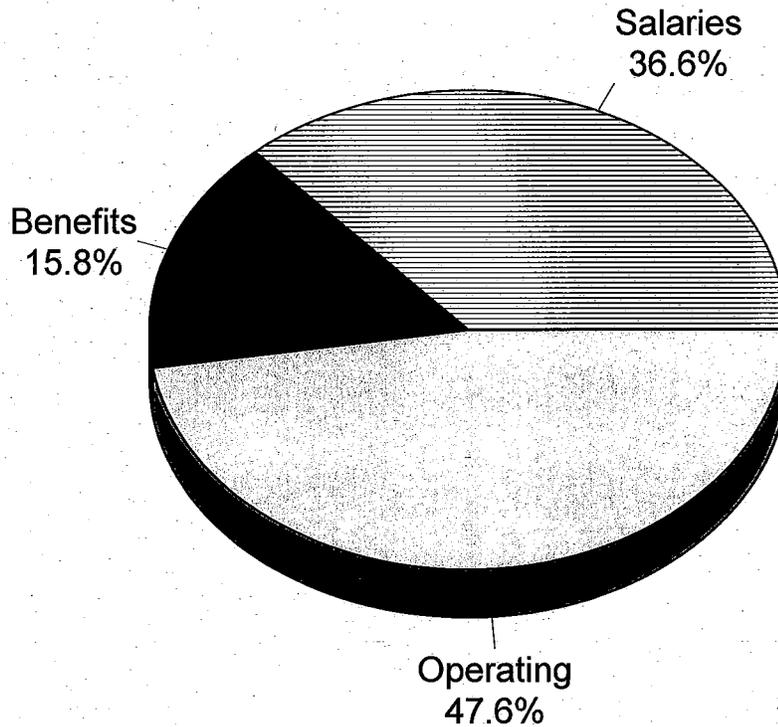
**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ 130,010	\$ 179,383	\$ 192,638	\$ 207,607
BENEFITS	18,675	88,676	73,683	89,651
OPERATING	60,862	113,600	107,303	269,750
CAPITAL OUTLAY	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL	\$ 209,547	\$ 381,659	\$ 373,624	\$ 567,008

**FUNDING SOURCES:**

General Fund -	
Discretionary	\$ 567,008
TOTAL	\$ 567,008

# CITY CLERK



## HUMAN RESOURCES

### DESCRIPTION

The Human Resources Department plays a major role in the creation of a united team of contract and City employees that provide high quality service to the community. Aside from recruiting, hiring, and retaining talented employees to oversee contract and program responsibilities, the department is also charged with encouraging "sharpening of the saw" by providing training and development opportunities for general and supervisory staff; and ensuring that performance is appropriately rewarded and that employees receive salary and benefits competitive with the marketplace.

Standard on-going responsibilities of the Human Resources Department include:

- Create job descriptions for City positions and recruit, hire and retain talented employees to oversee contract and program responsibilities
- Provide a "Review and Development" process for evaluating performance; and ensure performance is appropriately rewarded
- Administer the City's benefit program including the contract for the City's health insurance program with the California Public Employees Retirement System; and administer annual "open enrollment" for health and associated benefits
- Provide employee health, dental, vision and associated benefits as well as retirement and deferred compensation programs
- Provide training and development opportunities for general and supervisory staff
- Provide skill enhancement training; management and supervisory training; and mandated training (safety and sexual harassment)
- Conduct annual market surveys of City positions and salary ranges and ensure that employees receive salary and benefits competitive with the marketplace
- Provide mandated programs such as Injury and Illness Prevention and Safety Programs

### FISCAL YEAR 2004 – 2005 ACCOMPLISHMENTS

- Implemented an on-line recruitment system linked to the City's website. All applications, resumes and supplemental questions are submitted electronically via the system
- Developed administrative policies for contract processing and claims administration
- Formed the Employee Advisory Team (EAT)
- Held quarterly employee "All Hands" meetings
- Developed a schedule of skill enhancement training; management and supervisory training; and mandated training (safety and sexual harassment)
- Created a "Review and Development" process for evaluating performance

- Completed a market survey of City positions
- Created job descriptions for City positions
- Completed the mandated Injury and Illness Prevention Program
- Developed employee orientation and employee separation procedures
- Developed an employee wellness program
- Created an employee identification badge

### **FISCAL YEAR 2005 – 2006 OBJECTIVES**

- Administer recruitment and selection activities
- Implement the Human Resources module of the Hansen software package
- Develop new job descriptions as needed
- Provide employee access to information and forms related to health, dental, vision and associated benefits as well as retirement program and deferred compensation information
- Administer quarterly meeting schedule (All Hands Meeting)
- Oversee Employee Advisory Team and creation of "soft" benefits
- Develop an internship program
- Develop a volunteer program
- Complete the annual market survey of city positions (by November 1) and make any adjustments that may be needed to stay competitive

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

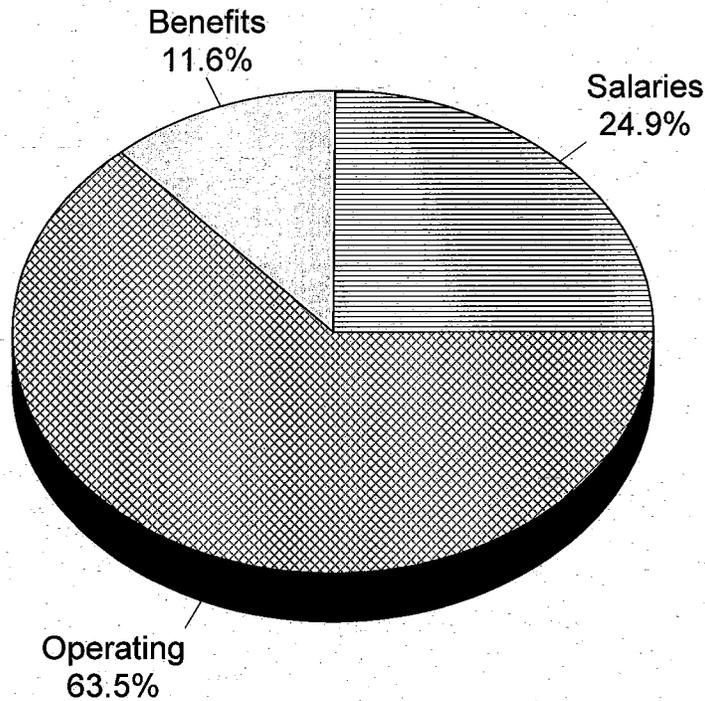
**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ 5,000	\$ 7,937	\$ 47,474
BENEFITS	-	-	3,446	22,126
OPERATING	67,215	41,000	102,606	121,000
CAPITAL OUTLAY	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL	\$ 67,215	\$ 46,000	\$ 113,989	\$ 190,600

**FUNDING SOURCES:**

General Fund -	
Discretionary	\$ 190,600
TOTAL	\$ 190,600

# HUMAN RESOURCES



## ADMINISTRATIVE SUPPORT

### DESCRIPTION

The Administrative Support Division of the City Clerk's Office provides general administrative and clerical assistance to City departments and the City Manager, including providing front counter receptionist coverage. Focus areas for this division include: coordination of the support staff group and providing general administrative assistance on a variety of projects.

This division constitutes a reorganization of the existing clerical support staff into the Administrative Support Division for greater efficiency.

### FISCAL YEAR 2005 – 2006 OBJECTIVES

- Enhance the clerical support group skills through monthly training
- Implement passport processing service for the City

### ADOPTED FISCAL YEAR 2005-2006 BUDGET

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ 215,310
BENEFITS	-	-	-	106,663
OPERATING	-	-	-	13,500
CAPITAL OUTLAY	-	-	-	-
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 335,473</b>

**FUNDING SOURCES:**

General Fund -	
Discretionary	\$ 335,473
<b>TOTAL</b>	<b>\$ 335,473</b>

## FINANCE

### DESCRIPTION

The Finance Department provides valuable and efficient professional financial services to internal and external customers.

On-going standard responsibilities of the Finance Department include:

- Provide financial data and information to the City Manager and the City Council
- Provide general accounting services
- Provide payroll services
- Responsibly invest City funds
- Provide contract administration
- Assist independent auditors in auditing of City accounts
- Collect various revenues on behalf of the City, including Utility Users' Taxes, Transient Occupancy Taxes, and business license fees

### FISCAL YEAR 2004 – 2005 ACCOMPLISHMENTS

- Implemented the City's Business License program
- Purchased and began implementation of a financial management software system
- Assisted in City's first independent, unqualified audit and issued a "Comprehensive Annual Financial Report" (CAFR), which received an award
- Invested City funds to maximize return on investment and minimize risk
- Obtained City's first debt rating through Standard & Poor
- Finalized City's first year transition costs
- Provided debt financing for City Hall purchase
- Managed and negotiated purchase and acquisition of Kilgore property, including historic Kilgore cemetery
- Facilitated ongoing growth through successful leasing and management of City Hall annex
- Expanded sales tax and property tax audits
- Complete business license inventory resulting in identification of over 1200 unlicensed businesses, with potential increase of \$54,000 in annual revenue
- Worked with Community Prosecutor to pursue delinquent Transit Occupancy Tax (TOT) revenues
- Determined on-going revenue loss for unincorporated "finger" area adjacent to City boundaries

- Established abandoned vehicle towing program, implemented through the Rancho Cordova Police Department
- Monitored contracts for agencies providing City staff for both performance and fiscal competitiveness

### **FISCAL YEAR 2005 – 2006 GOALS**

- Complete implementation of city-wide software system for accounting, permitting, public works, and cashiering
- Complete long-term financial analysis of the City, including a pro-forma income statement that will determine the method in which a City will be built
- Provide internal, online, real-time access to financial information and issue monthly financial reports
- Bring payroll function in-house
- Bring cashiering function in-house
- Research and present to the City Council options for an enhanced business license/tax program
- Research and present to the City Council alternative options for utility users tax
- Integrate City's existing police tax into Mello-Roos bond financing
- Create an active investment strategy
- Complete an "Internal Control Policy"
- Complete an "Accounting Policies and Procedures" manual
- Conduct a City Council work study session to present a plan for evaluating costs of development, service levels needed, and appropriate development fees

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

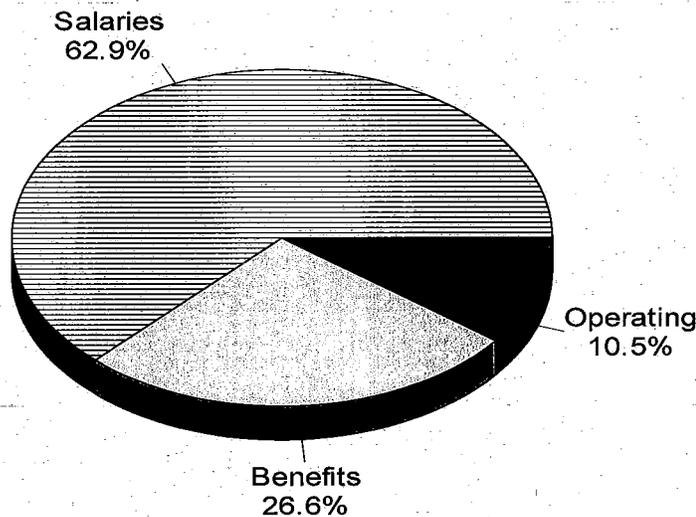
**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ 112,662	\$ 309,728	\$ 291,169	\$ 452,182
BENEFITS	18,265	163,459	116,543	191,569
OPERATING	17,333	55,950	29,562	135,400
CAPITAL OUTLAY	-	200,000	3,804	-
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ 148,260</b>	<b>\$ 729,137</b>	<b>\$ 441,077</b>	<b>\$ 779,151</b>

**FUNDING SOURCES:**

General Fund - Discretionary	\$ 601,820
General - Business License	85,000
CFD 2005-1 Admin. Fees	13,190
CFD 2004-1 Admin. Fees	26,380
CFD 2003-1 Admin. Fees	52,761
<b>TOTAL</b>	<b>\$ 779,151</b>

**ACCOUNTING**





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**CALIFORNIA**

*Incorporated 2003*

## **ANIMAL SERVICES**

### **DESCRIPTION**

Animal Services ensures the protection, promotion of respect for, and the enhancement of the well-being of all animals in our community. Animal Services is resourced through contract services and will be augmented by a full-time animal services officer.

Standard on-going responsibilities of Animal Control include:

- Enforcing all animal-related local, state and federal laws
- Investigating animal cruelty and neglect
- Educating the community about humane care and treatment of animals

### **FISCAL YEAR 2004 – 2005 ACCOMPLISHMENTS**

- Began negotiations with the Sacramento Society for Prevention of Cruelty to Animals (SPCA) to provide animal control services, with the exception of enforcement, to the City of Rancho Cordova

### **FISCAL YEAR 2005 – 2006 GOALS**

- Complete negotiations with the SPCA and the City of Elk Grove to collaborate on how best to address Animal Service issues
- Increase presence of animal control enforcement in Rancho Cordova with one full-time Animal Services Officer

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

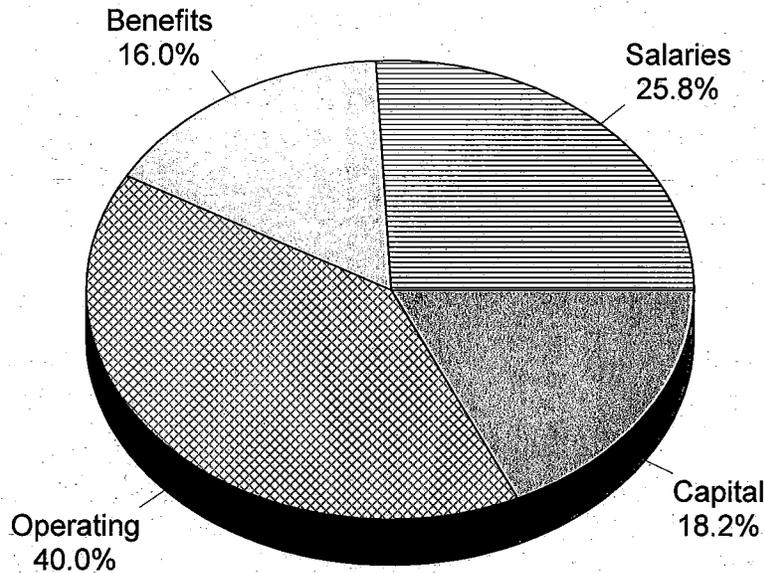
**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ 148,752
BENEFITS	-	-	-	92,320
OPERATING	154,572	249,750	249,750	230,489
CAPITAL OUTLAY	-	-	-	105,000
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ 154,572</b>	<b>\$ 249,750</b>	<b>\$ 249,750</b>	<b>\$ 576,561</b>

**FUNDING SOURCES:**

General Fund -	
Discretionary	\$ 539,061
General Fund - Animal	
Fees	37,500
<b>TOTAL</b>	<b>\$ 576,561</b>

# ANIMAL SERVICES



## **FACILITIES MANAGEMENT**

### **DESCRIPTION**

Facilities Management is responsible for all mechanical, custodial and related repairs and maintenance to City facilities. The buildings served by Facilities Management include City Hall, the City Hall annex and all newly acquired properties.

Facilities Management provides the following services for the City:

- Management of the maintenance of facilities and grounds through contract services
- Handling requests for maintenance and supplies

### **FISCAL YEAR 2004 – 2005 ACCOMPLISHMENTS**

- Facilitated ongoing growth through successful leasing and management of the City Hall annex

### **FISCAL YEAR 2005 – 2006 OBJECTIVES**

- Transition and facilitation of the move to a new City Hall property
- Coordination of all existing service contracts in the Prospect Park and Kilgore facilities
- Proactively campaign to lease surplus City property to maximize lease revenues and comply with component of tax-exempt bond financing

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

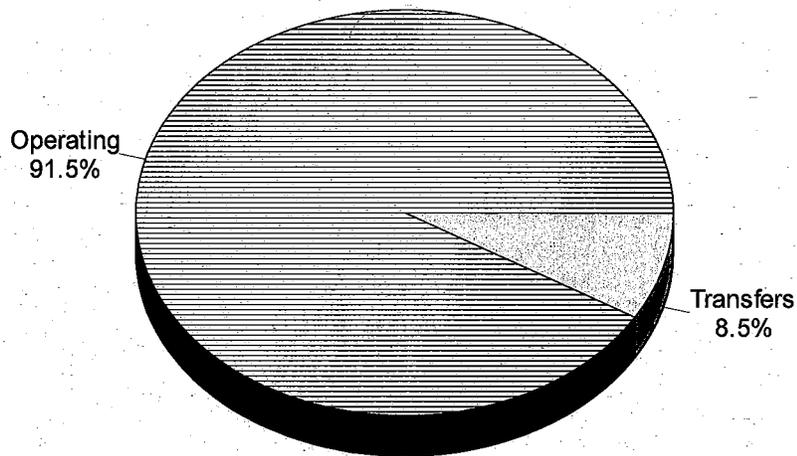
**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ -
BENEFITS	-	-	-	-
OPERATING	-	-	-	538,750
CAPITAL OUTLAY	-	-	-	-
TRANSFERS	-	-	-	50,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 588,750</b>

**FUNDING SOURCES:**

General Fund - Discretionary	\$ 101,000
General Fund - Lease Income	487,750
<b>TOTAL</b>	<b>\$ 588,750</b>

# FACILITIES MANAGEMENT



## INFORMATION TECHNOLOGY

### DESCRIPTION

Information Technology (IT) provides support for the City's computing systems including desktop, network, and other information technology hardware, software, and services; and assists with monitoring and controlling telecommunications costs and configurations.

Standard on-going responsibilities of Information Technology include:

- Provides and manages all support and maintenance for computing resources, the wide area network, Internet connectivity, and all data security
- Provides telephone services on a citywide basis
- Provides maintenance of computer equipment, networking and software applications and hosted services through contracts with outside vendors/consultants

### FISCAL YEAR 2004 – 2005 ACCOMPLISHMENTS

- Purchased and began implementation of a financial management software system
- Facilitated growth through management of networks, computer equipment, telephones, and off-site access to the City Hall annex

### FISCAL YEAR 2005 – 2006 OBJECTIVES

- Complete a long-term Information Technology Strategic Plan
- Continue implementation of a citywide software system for accounting, permitting, public works, and cashiering
- Enable payroll and cashiering functions to be brought in-house through software implementation
- Complete new telephone system for the new City Hall
- Implement a wireless solution to enhance field customer service for Building and Code Enforcement Inspectors

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

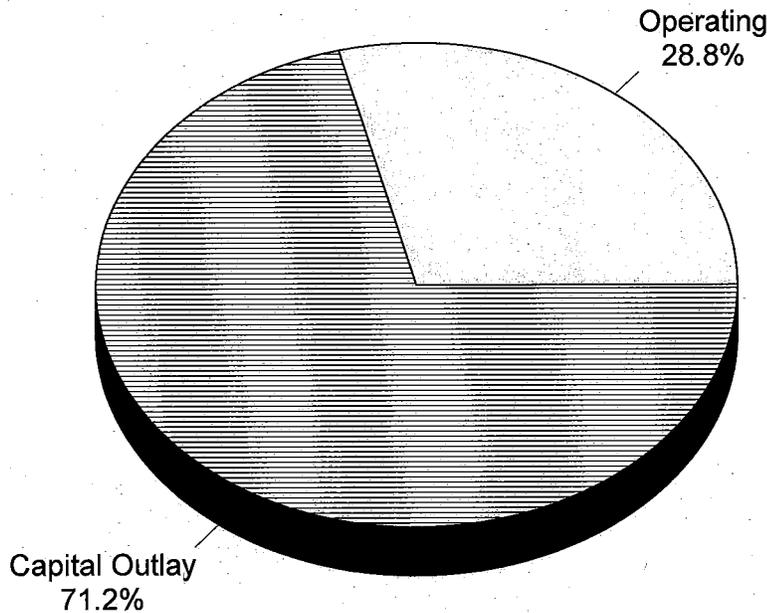
**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	-
BENEFITS	-	-	-	-
OPERATING	-	-	-	371,750
CAPITAL OUTLAY	-	-	-	920,000
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,291,750</b>

**FUNDING SOURCES:**

General Fund -	
Discretionary	\$ 903,750
Transfers In	388,000
<b>TOTAL</b>	<b>\$ 1,291,750</b>

# INFORMATION TECHNOLOGY



## RISK MANAGEMENT

### DESCRIPTION

Risk Management administers the City program to minimize harm to the physical, human, and fiscal resources of the City and to minimize the total cost of risk to the City of Rancho Cordova.

Risk Management provides the following services for the City:

- Management of all insurance operations for the City, and review of insurance contract language to ensure the best liability protection for the City
- Coordination of the information flow between the City's insurance adjusters and City personnel
- Advisement on loss control and insurance for City management
- Management oversight on all open liability claims which are filed against the City

### FISCAL YEAR 2005 – 2006 OBJECTIVES

- Prepare quarterly litigation reports to the City Council
- Explore alternatives to California State Association of Counties (CSAC) among other similar providers to provide excess insurance and claims management
- Formally contract for a Risk Manager on a part-time basis
- Maintain the Subrogation Program and recover costs for the repair or replacement of City assets when a responsible party can be identified

### ADOPTED FISCAL YEAR 2005-2006 BUDGET

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ -
BENEFITS	-	-	-	-
OPERATING	-	-	1,875	110,750
CAPITAL OUTLAY	-	-	-	-
TRANSFERS	-	-	-	300,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,875</b>	<b>\$ 410,750</b>

**FUNDING SOURCES:**

General Fund -	
Discretionary	\$ 410,750
<b>TOTAL</b>	<b>\$ 410,750</b>

## ECONOMIC DEVELOPMENT

### DESCRIPTION

The Economic Development Department is committed to enhancing the economic vitality of Rancho Cordova. Working closely with the private sector and other City departments, Economic Development implements a broad range of strategies designed to strengthen local business and expand the City's economy through the creation and retention of quality jobs, generation of additional tax revenue and improvements to residential and commercial land values.

Functional areas of the Existing Economic Development Department include:

- Economic Development
- Redevelopment
- Housing and Neighborhood Services

Standard on-going responsibilities of the Economic Development Department include:

- Identifying and monitoring progress of development projects that provide economic benefit to the City
- Participating in regional economic development activities and projects
- Establishing and maintaining community and prospective business relationships
- Special event planning and execution
- Redevelopment of residential and commercial properties
- Ensuring quality services to the mature part of the City of Rancho Cordova

### FISCAL YEAR 2004 – 2005 ACCOMPLISHMENTS

#### Economic Development

- Separated from Sacramento Housing and Redevelopment Agency (SHRA) for Community Development Block Grant (CDBG) funding effective January 2006
- Conducted a retail inventory and leakage analysis
- Developed alternatives for an Economic Development Vision and Strategies to be incorporated as an element of the General Plan
- Promoted infill projects and opportunities to various developers and builders
- Created a City of Rancho Cordova Fireworks Ordinance
- Advocated for Rancho Cordova in local and state trade organizations
- Coordinated a Cityhood community celebration
- Provided Mortgage Credit Certificates for first time home buyers

### **Redevelopment**

- Made a recommendation to the City Council, which was later adopted, for a resolution creating a Redevelopment Agency
- Initiated development of the Redevelopment Project Study Area
- Initiated development of the Coordinated allocation of \$5 million of low income housing money from Mather Redevelopment Agency

## **FISCAL YEAR 2005 – 2006 OBJECTIVES**

### **Economic Development**

- Implement the City of Rancho Cordova's Economic Development Vision and strategic plan
- Assess infill and redevelopment opportunities within one-quarter mile of the light rail line and citywide. Develop a plan to market infill opportunities
- Develop and market real estate opportunities in order to increase sales tax base
- Aggressively seek development of new commercial and retail properties
- Create a Community Profile marketing piece
- Implement a business retention plan
- Implement Buxton Community ID Retail Study
- Participate in the General Plan process
- Create a Community Data Book for business attraction (site selectors)
- Establish integrated, interactive, informative components of the City's website
- Continue to market infill and redevelopment opportunities within one-quarter mile of light rail station
- Complete the preparatory work for the implementation of the Property Based Improved District (PBID) on Folsom Boulevard
- Bring Wi-Fi (wireless access) to existing and new City neighborhoods and business areas
- Install four community event and information signs

**Redevelopment**

- Recommend adoption of a Redevelopment Survey Area, project area, preliminary plan, preliminary report, redevelopment plan and Environmental Impact Report (EIR)
- Ensure City actions are consistent with Mather Air Force Base Redevelopment Area Plan

**Housing and Neighborhood Services**

- Develop a plan to assist Rancho Cordova's current and potential neighborhood associations and identify designated City liaisons to participate in their meetings and activities
- Develop, and present to the City Council for action, a plan for the community to utilize State and Federal grant resources for first-time home buyers

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

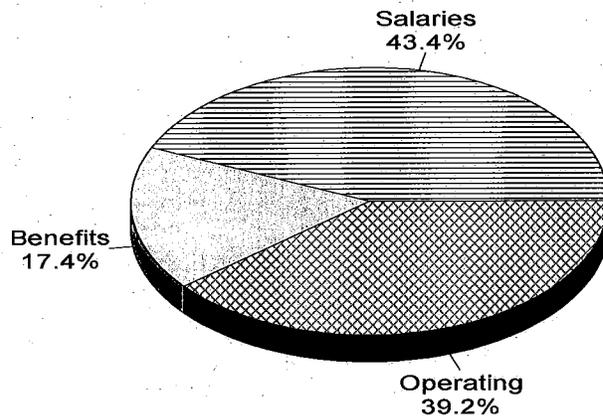
**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ 77,639	\$ 104,596	\$ 91,090	\$ 179,541
BENEFITS	13,459	43,107	32,163	72,048
OPERATING	311	130,500	146,104	162,100
CAPITAL OUTLAY	-	-	-	-
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ 91,409</b>	<b>\$ 278,203</b>	<b>\$ 269,357</b>	<b>\$ 413,689</b>

**FUNDING SOURCES:**

General Fund -	
Discretionary	\$ 413,689
<b>TOTAL</b>	<b>\$ 413,689</b>

**ECONOMIC DEVELOPMENT**





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**CALIFORNIA**

*Incorporated 2003*

## POLICE

### DESCRIPTION

The Rancho Cordova Police Department (RCPD) is a community based policing organization and subscribes to a Community Oriented Policing (C.O.P.) philosophy. This philosophy includes a management style and organizational strategy that promotes proactive problem solving and police-community partnerships. There are six major principles that are critical to the Community Oriented Policing philosophy:

- Partnerships
- Accountability
- Empowerment
- Problem Solving
- Service Orientation
- Risk Taking

The department is operated as a shared command police agency with the Sacramento Sheriff's Department and is responsive to the needs of the city residents and businesses. The personnel for the department are obtained through a contract with the Sacramento County Sheriff's Department.

The Rancho Cordova Police Department focuses efforts on producing the following desired outcomes:

- Order and Civility in Public Places
- Reduction of Crime and Victimization
- Offenders Held Accountable
- Efficient and Effective Use of Resources (Operational and Financial)
- Quality Service and Customer Satisfaction

The above outcomes are produced through the following six functional areas:

- Office of the Chief of Police – responsible for effective management and coordination of police services in the community
- Administrative Services Bureau – responsible for training, finance and facility operations and providing the necessary support functions needed to carry out daily operations
- Field Operations Bureau – performs a wide variety of patrol functions, including: responding to life threatening emergencies and in-progress criminal activity, accident investigation and traffic enforcement, addressing quality of life issues in neighborhoods and business districts, and performing peacekeeping activities

- Investigations and Community Services Bureau – includes investigations, problem-oriented policing, school resource officers, volunteer services, traffic enforcement, crime prevention, crime and traffic analysis, and fingerprinting. This includes follow-up investigations on both criminal and traffic related cases. This Division also provides traffic enforcement and accident investigation. This Division also takes crime reports from the public.
- Communications and Records Services – provided by the Sheriff's Technical Services Division. This division is responsible for handling calls-for-service from the community and the dispatching of officers, and provides processing, routing, storage, and retrieval of police reports and citations.
- Program Support Services – consists of a menu of fee-for-service support such as major crime investigation, helicopter patrol, canine units, crime scene investigation, SWAT Team, Homeland Security and hazardous material response

Additional standard on-going services provided by the Rancho Cordova Police Department's Rockingham Station include:

- Reports Taken (telephone and walk-in)
- Applicant Fingerprinting
- Access to the Megan's Law computer
- Community Meeting Room
- Crime Analysis
- Neighborhood Watch
- Business Watch
- Crime Prevention Meetings
- Business Security Survey
- Vacation House Checks

#### **FISCAL YEAR 2004 – 2005 ACCOMPLISHMENTS**

- Established the Rancho Cordova Police Department as a community oriented policing organization on July 1, 2004. This department was formed under a shared command model with the Sacramento Sheriff's Department for fiscal efficiency.
- Provided officers trained in accident investigations and other traffic related enforcement responsibilities. The Traffic Bureau was established with assignment of six motor officers, a motor sergeant, an accident investigator and an analyst. The bureau is managed by a Sheriff's Lieutenant who also commands the Investigations Unit and the POP program. The unit is responsible for traffic enforcement focusing on speed violations, drunk driving and safety training. The unit is also responsible for managing the Rancho Cordova Towing program, targeting abandoned vehicles.
- Revitalized the Problem Oriented Policing (POP) Program with assignment of four POP officers to geographical regions within the City of Rancho Cordova and Sheriff's East

Division (shared), targeting gangs, drug violations, neighborhood nuisances and quality of life issues

- Revitalized the School Resource Officer (SRO) Program with assignment of two SRO officers to schools within the City of Rancho Cordova and Sacramento Sheriff's Department East Division (shared)
- Implemented the crime prevention and neighborhood improvement components of the Weed and Seed Program by providing law enforcement services to the collaborative effort to revitalize the Folsom Boulevard corridor
- Ended interim/transition year (2003-2004) under law enforcement service contract significantly under budget. Final billing to the City of Rancho Cordova was \$1.4 million below projected cost.
- Applied for and received a grant from the Office of Traffic Safety (OTS) in the amount of \$485,000 to fund two additional motor officers and traffic enforcement equipment (exceeded last year's goal of \$450,000)
- Actively participated in Planning Commission actions to address law enforcement concerns with pending projects
- Established neighborhood partnerships with the Neighborhood Watch Programs, addressing public safety concerns
- Re-focused efforts on vagrancy issues utilizing proactive enforcement and by assigning a committee to develop a comprehensive action plan to address the issue
- Partnered with the Folsom Cordova Unified School District (FCUSD) on child safety program Risk Watch and to refine emergency response plans for each school

#### **FISCAL YEAR 2005 – 2006 OBJECTIVES**

- Transition the Cordova High School Administration of Justice Academy from the Sacramento Sheriff's Department to the Rancho Cordova Police Department
- Pursue additional grant opportunities that benefit the City and the community
- Provide team building for all staff to foster better working relationship and to support the Community Oriented Policing philosophy
- Redefine the Vagrancy Project to address immediate community concerns as well as long term social remedies
- Aggressively engage in the Vehicle Abatement Project, targeting registered owners and property owners as well as sweeping streets for abandoned vehicles
- Focus on speed and DUI related violations by expanding public awareness and safety programs
- Develop POP project hit list, targeting long-standing public nuisance issues within the community
- Work with the Sacramento Sheriff's Department on plan to regionalize narcotic enforcement and investigation
- Develop an emergency response plan for the City of Rancho Cordova

- Expand the capabilities of the Crime Analysis Unit
- Expand the Volunteer in Policing and Community Services Officer programs to more effectively utilize volunteer and support staff

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

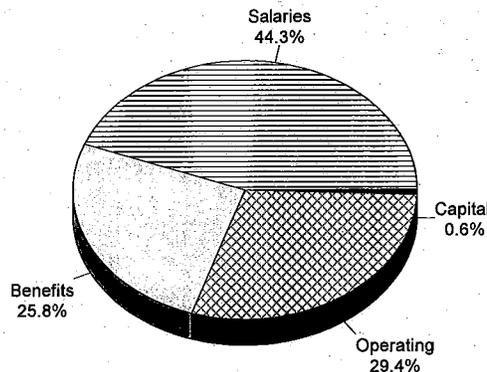
**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ 5,872,138
BENEFITS	-	-	-	3,423,129
OPERATING	8,303,675	13,296,569	12,276,424	3,894,744
CAPITAL OUTLAY	-	-	17,827	75,769
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ 8,303,675</b>	<b>\$ 13,296,569</b>	<b>\$ 12,294,251</b>	<b>\$ 13,265,780</b>

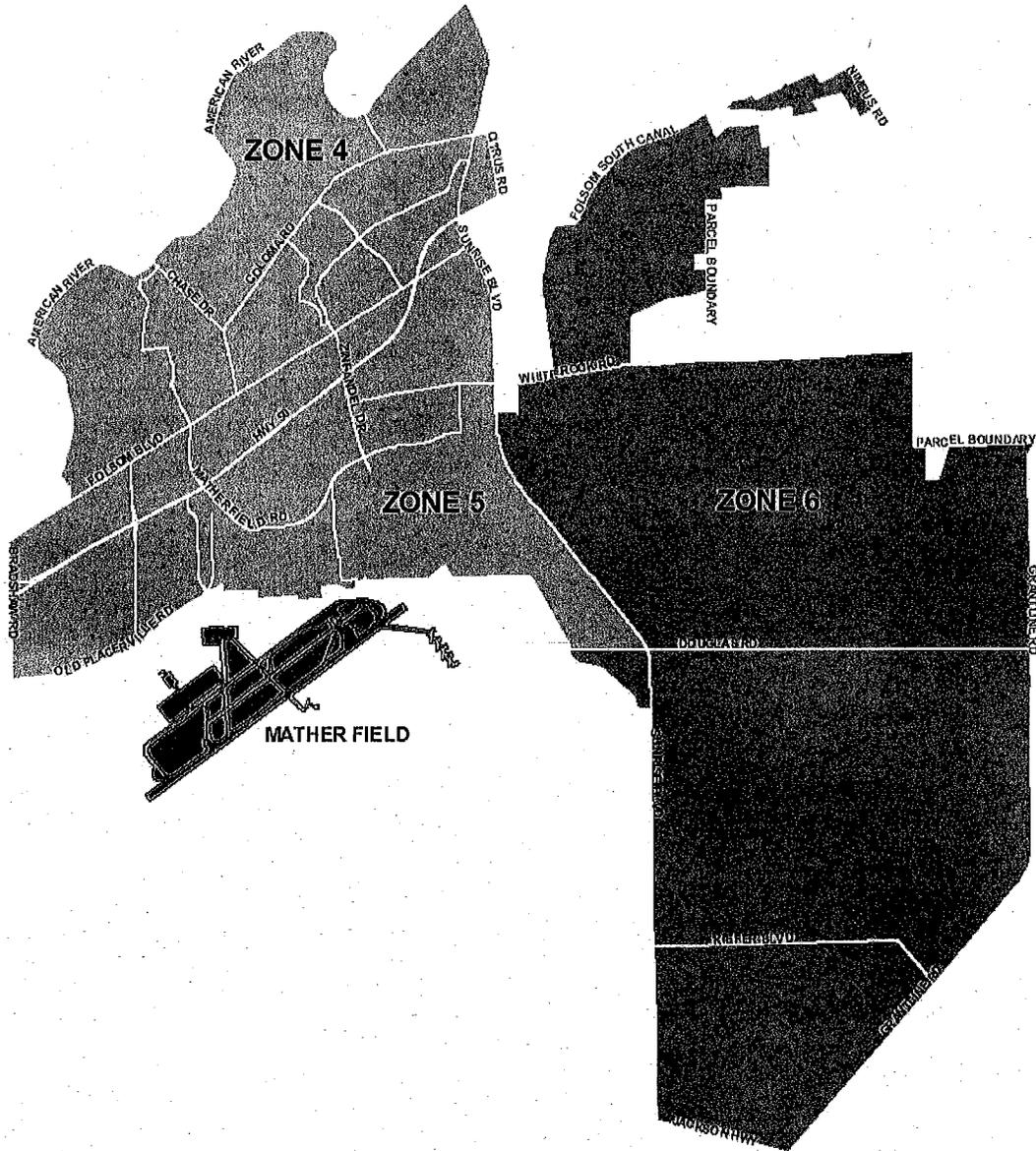
**FUNDING SOURCES:**

General Fund - Discretionary	\$ 12,394,968
General Fund - Police Tax	204,000
General Fund - Alarm Permits	9,000
General Fund - Traffic Citations	177,392
General Fund - Parking Tickets	102,600
General Fund - Criminal Fines	2,500
General Fund - Commercial Vehicle Fines	90,000
General Fund - False Alarm Fines	66,080
General Fund - Towing Fees	99,333
General Fund - Workers' Comp. Reimb.	7,500
General Fund - Weed n Seed Grant	95,423
General Fund - Police Reports	16,984
<b>TOTAL</b>	<b>\$ 13,265,780</b>

**POLICE**



**RANCHO CORDOVA POLICE DEPARTMENT SERVICE AREA (by zones)**



# CITY OF RANCHO CORDOVA

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## COMMUNITY DEVELOPMENT

### DESCRIPTION

Through this department, all aspects of community development for the City are managed. This new department provides oversight for the current Planning, Building Inspection and Code Enforcement services for the City. The department also includes a new division – Housing and Neighborhood Services. The Weed and Seed grant, housing programs and neighborhood services will be coordinated through this division.

### ADOPTED FISCAL YEAR 2005-2006 BUDGET

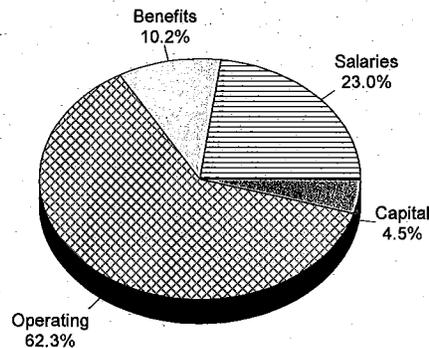
**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ 63,832	\$ 1,041,834
BENEFITS	-	-	21,085	462,316
OPERATING	2,805,429	4,903,175	4,211,668	2,740,381
CAPITAL OUTLAY	-	-	1,854	201,500
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,805,429</b>	<b>\$ 4,903,175</b>	<b>\$ 4,298,439</b>	<b>\$ 4,446,031</b>

**FUNDING SOURCES:**

General Fund - Discretionary	\$ 857,631
General Fund - Planning Fees	97,750
General Fund - Cost Recovery	1,181,500
General Fund - Fines	10,000
General Fund - Building Permits	2,299,150
<b>TOTAL</b>	<b>\$ 4,446,031</b>

## COMMUNITY DEVELOPMENT



## PLANNING

### DESCRIPTION

To ensure a well planned, attractive and sustainable community and to respond to the needs of the community, the Planning Department provides a broad array of current planning, advance planning and environmental review services pursuant to City Council direction, development applications and state law. The department also supports the citizen Planning Commission and technical support to other City departments.

The Planning Department focuses efforts on producing the following desired outcomes:

- Sustainable "village-type" neighborhoods that provide a positive sense of place
- Economic Vitality
- Protection of environment and wildlife
- Balance in housing offerings within the City
- Positive community image
- Regional leadership
- Laying the foundation for building a Destination City

The above outcomes are produced through the following six major functions:

**Advance Planning** – Taking the lead in advance planning projects that guide development activities in Rancho Cordova toward the Council and citizen vision.

**General Plan Update** – Preparation of the first City of Rancho Cordova General Plan began in early 2004. This plan update continues, with the final product to be a General Plan that meets the unique future needs of the growing community.

**Current Planning** – Providing Planning and Environmental expertise to effectively and efficiently process development applications and to implement the City Council's vision and policies for the physical form of urban development.

**Environmental Review** – Providing a full range of services related to complying with state and federal environmental laws. Environmental services have been integrated into the ongoing activities of the Planning Department. When warranted, additional consultant resources are obtained to augment staff resources.

**Regional Coordination** – Providing ongoing representation to numerous regional organizations to provide regional coordination and regional leadership support.

**Support to City Departments** – Providing technical support for various City efforts. Utilizing technical resources, including the City's GIS project files, graphic support capabilities and other resources, the Planning Department provides support to all City departments and department managers.

## FISCAL YEAR 2004 – 2005 ACCOMPLISHMENTS

Promoted development that enhances the community's image, creates sustainable neighborhoods and provides for economic vitality through accomplishments such as the following:

- Conducted a Citybuilding/Urban Design Workshop Series to guide the general plan process and provide guidance for the review of development applications.
- Adoption of General Plan Vision Book/Interim General Plan in Fall 2004.
- Completed review and processing of Capital Village project, an innovative mixed use project that demonstrates the City's commitment to smart growth development principals. Review of this project was expedited to meet an aggressive schedule imposed by the landowner on the project developer.
- Implemented a groundbreaking project review process of conducting focused design charrette. This process, first employed on the Capital Village project, has substantially raised the bar for quality of project design while reducing the time required to complete project reviews. Design charrettes have since been held for the Preserve at Sunridge project and the Suncreek Specific Plan.
- Continued processing applications for the Suncreek Specific Plan, Rio del Oro Specific Plan and The Preserve at Sunridge projects. Environmental documents are in preparation with an estimated time frame for the completion of these plans is 2005-06.
- Reviewed and received approval from the Planning Commission and City Council for production homes within Anatolia I and II. Also completed a variety of environmental clearance that allowed the builders to begin construction of homes in spring 2005.

Created and is continuing to improve processes to provide high quality timely, and customer oriented planning services to the public, the development community and City departments by:

- Specific efforts have included coordinating with reviewing agencies, providing outreach and educational materials, and.
- Ensuring that planning staff is highly accessible to the public.
- Promoting coordinated efforts with related agencies and special districts that serve and support development.
- Providing responsive technical support to City departments and department heads.
- Preparing new application materials and developing both paper and electronic project filing systems.
- Implementing a cost recovery program that ensures applicants fully fund costs associated with application processing.

Initiated the City's general plan update and will complete the majority of the update effort by June 30, 2005, with activities including:

- Enactment of a General Plan Cost Recovery Fee to fund planning efforts.
- Completed the General Plan (GP) scoping process.

- Formed GP consultant team and the GP Advisory Committee
- Conducted citywide GP Vision Workshops and presented the GP Vision Book for Council endorsement as the Interim General Plan.
- Presented a Land Use Diagram to the Council in December 2004, with Council endorsement of the Land Use Map Book (maps and land use descriptions) in May 2005.
- Currently on schedule for GP adoption in December 2005. However, staff will present options for additional tasks which, if approved by Council, would purposely delay GP adoption.

Participated in regional planning programs in support of City interests by providing ongoing representation at a number of region organizations and within various types of programs, including:

- SACOG Blueprint
- SACOG/RT Transit Oriented Development
- Transportation/Air Quality Collaborative
- American River Parkway Plan Update
- Folsom South Canal Trail
- Elk Grove/Rancho Cordova/EI Dorado Hills Connector Road
- Mather Field Noise Committee
- Upper Laguna Creek Collaborative
- South Sacramento County HCP

Continued to educate the Planning Commissioners on issues of planning, development review and urban design by:

- Conducting a series of training efforts, highlighted by two bus tours (Southern California and Sacramento region).
- Commission participation in the League of Cities conferences, periodic training sessions conducted within Commission meetings, and development of policy statements to guide Commission design review efforts.

Prepared Draft Design Guidelines for City Council adoption

- Workshop segments were conducted within the GP Vision Workshop.
- Base information from GP workshops and the Urban Design Workshop are being incorporated.
- Draft Design Guidelines have been prepared for residential, commercial and industrial development, with presentations made to the City Council and the BIA/development community.
- Design Guideline adoption is anticipated in summer/fall of 2005.

Participated in efforts to address the impacts of urban development on biological resources through multi-agency strategy programs, including:

- Planning staff is participating in the South Sacramento County HCP process.
- Staff has engaged the assistance of a wetlands expert, Joyce Hunting, to provide guidance to the City on resource issues.
- Staff participated within the recent effort sponsored by Congressman Ose to address project permitting issues.
- Staff is consulting with California Department of Fish and Game staff to modify City requirements for Swainson's Hawk mitigation.

Worked with County and SACOG representatives to develop an equitable division of housing obligations between the City and the County, including:

- Staff participation in a series of City/County/SACOG meetings.
- A formula for the division of housing allocations was developed by SACOG, the result being a reasonable distribution from the City's perspective.
- The SACOG division was formally accepted by the California Department of Housing and Community Development.
- With HCD endorsement, this issue was resolved and completed.

Participated in the development of City Geographic Information System Mapping (GIS) resources in support of City planning programs by:

- Constructing data sets required for the General Plan.
- Utilizing GIS aerial photo and data sets to support efforts of various City departments outside the General Plan process.

Participated within the regional Transportation/Air Quality Collaborative effort and incorporated the results of these efforts within the City's general plan as appropriate:

- Planning staff is currently participating in the Transportation/Air Quality Collaborative.
- The Council was recently provided the document The Path to Agreement which documents the current status of the Collaborative effort.

**In addition to meeting the above FY 2004-2005 Goals/Objectives, Planning also accomplished the following:**

- State Department of Finance Population – Staff corrected the numbers previously prepared by the State which inaccurately under calculated the City's real population.
- Environmental Monitoring - Implemented pro-active and efficient management of Mitigation Monitoring and Reporting Plans (MMRP) during construction of projects intended to minimize avoid delays in construction activities.
- Community Tree Programs - Conducted various efforts to update the City's master tree list and implement policies for improved management and preservation of community trees.
- CRPD Support - Provided support to the Cordova Recreation and Park District (CRPD) on the adoption of modified park standards and the implementation of park development programs within the City.
- Open Space Standards - In conjunction with CRPD, proposed requirement for open space within future urban development. Refined open space performance standards are anticipated for presentation and Council action in summer 2005.
- City Mining Ordinance – Staff has prepared, and the City Council has adopted, a comprehensive update of the City's mining and reclamation ordinance. Prepared consistent with State Mines and Geology Board regulations, this new ordinance has allowed the City to assume authority over mining activities within the city limits.
- SACOG Community Design Grant – Staff prepared three SACOG Community Design Grant applications. One of the projects, the Cordova City Center development project, was approved and awarded \$1,700,000 in grant funds by SACOG.
- Community Outreach/Education - Conducted numerous presentations to highlight Rancho Cordova's accomplishments, including: SACOG Blueprint Forum, American Institute of Architects monthly meeting, SACOG Planners Forum on Mixed Use Development, First Thursday Dinner forum, Sacramento Chamber Leadership workshop, and print articles in the Sacramento Bee and the Business Journal.
- City Website - Planning Department and PMC staff has completed a variety of projects in the areas of website development and information technology since City incorporation.

**FISCAL YEAR 2005 – 2006 OBJECTIVES**

**Provide Excellent Services to the Community and City Departments:**

- Provide responsive and easily accessible service to the public
- Minimize delays in processing of development applications
- Continue to refine City procedures for project reviews
- Provide timely and defensible CEQA reviews for projects within the City
- Provide timely and accurate technical support to City departments

Address Mitigation Issues Associated with Biological Resources:

- Participate within the South Sacramento County HCP
- Resolve mitigation requirements for Swainson's Hawk
- Coordinate environmental clearance and permitting issues at the both individual project level and citywide

Continue to Process Major Projects:

- The Preserve at Sunridge (Council action anticipated in 2005)
- East Properties of Sunridge Specific Plan (Council action anticipated in 2005-06)
- Rio del Oro (Council action anticipated in 2006)
- Suncreek Specific Plan (Council action anticipated in 2006)
- Westborough Specific Plan (Council action anticipated in 2007)

General Plan:

- Complete preparation of the Draft General Plan
- Circulate for review the Draft General Plan and associated EIR
- Present for adoption the Rancho Cordova General Plan

Design Guidelines:

- Complete/present for adoption Comprehensive Community Design Guidelines

Comprehensive Zoning Code Update:

- Investigate and identify applicability of Form Based Zoning Code
- Propose approach and schedule for Comprehensive Zoning Code Update
- Following General Plan adoption, initiate preparation of Zoning Code Update, adoption anticipated in FY 2006-07

Annexation/Sphere of Influence Expansion:

- Coordinate efforts under the direction of the City Manager
- Initiate annexation, SOI expansion or both, as determined appropriate
- Provide technical support and process management
- Initiate Master Services Element as appropriate based on City Manager direction

Redevelopment Agency/District:

- Provide technical support to formation of Redevelopment Agency/District

Folsom Boulevard:

- Prepare strategy for Folsom Boulevard Improvement Plan/Specific Plan
- Secure technical support, including design, marketing and infrastructure expertise
- Propose strategy to Council and initiate efforts as directed. Anticipate either detailed strategy within GP or separate document to be adopted in spring/summer 2006.

Folsom South Canal:

- Participate within the development of the Folsom South Canal Management Plan
- Identify key points of community access along the canal and ensure that development adjacent to the canal is properly connected

Open Space Standards:

- Conduct and complete Open Space Performance Standards workshop process
- Prepare and present to key stakeholders a modified set of Open Space Performance Standards
- Present Performance Standards to Council for adoption in 2005

Support to Cordova Recreation and Park District (CRPD):

- Serve as liaison department between City and CRPD
- Provide technical support to CRPD and prepare recommendations on parks issues for City Council
- Coordinate with CRPD on review and development of park designs within proposed development projects

Development Process Review:

- Participate in the documentation and refinement of City development review procedures
- Identify any existing gaps in current project review procedures
- Modify development review procedures as appropriate

Planning Commission/City Council Training:

- Conduct at least one tour of innovative development projects with the City Council and the Planning Commission
- Conduct informal study sessions on projects under review to consider major project issues and allow Council/Commission interaction
- Attend with Commission at least one major training conference
- Conduct at least one City-sponsored Council/Commission training session to be held in Rancho Cordova

Community Outreach:

- Participate in regular community outreach efforts to educate the community on City accomplishments and active City planning efforts
- Participate in at least three presentations within the region to highlight Rancho Cordova's accomplishments

Regional Participation:

- Continue to participate in regional forums, with emphasis on the American River Parkway Plan, the South Sacramento County HCP, the Folsom South Canal Trail, and the Elk Grove/Rancho Cordova/El Dorado Hills Connector Road

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

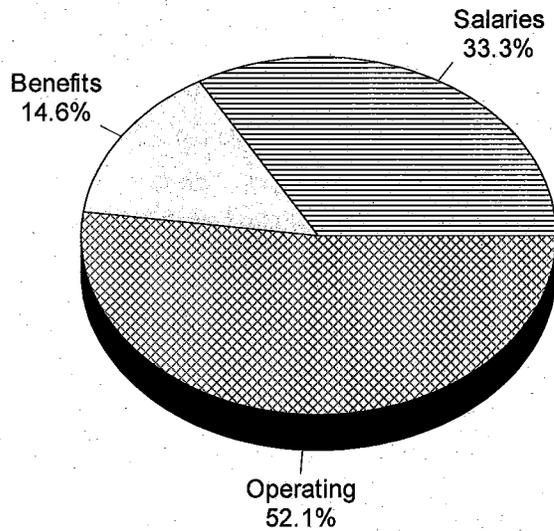
**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ 505,176
BENEFITS	-	-	-	221,595
OPERATING	1,176,125	2,358,175	2,085,881	884,150
CAPITAL OUTLAY	-	-	1,854	-
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,176,125</b>	<b>\$ 2,358,175</b>	<b>\$ 2,087,735</b>	<b>\$ 1,610,921</b>

**FUNDING SOURCES:**

General Fund - Discretionary	\$ 331,671
General Fund - Planning Fees	97,750
General Fund - Cost Recovery	1,181,500
<b>TOTAL</b>	<b>\$ 1,610,921</b>

**PLANNING**





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**CALIFORNIA**

*Incorporated 2003*

## CODE ENFORCEMENT

### DESCRIPTION

The Code Enforcement Department's "IN-SHAPE" program plays a major role in improving Rancho Cordova's community image. The program includes elements for enforcing violations of the Zoning and Municipal Codes as well as public education and other proactive measures. The major issues addressed by this program are ensuring safe housing and eliminating nuisances that either present a danger to the community or are sources of significant blight.

The City believes that the most successful communities in terms of "quality of life" are those where the residents take an active part and enter into collaborative efforts with their City's programs. The IN-SHAPE program, therefore, emphasizes providing assistance to residents and businesses as well as seeking out the knowledge and creativity of the city's residents to reach new levels of success.

The Code Enforcement Department focuses efforts on producing the following desired outcomes:

- Improved overall community image
- Improved substandard housing conditions through education and abatement
- Abatement of abandoned vehicles
- Improved safety and enhanced visual effects in commercial/industrial districts

The above outcomes are produced through effective execution of the following on-going activities:

- Work collaboratively with the City of Rancho Cordova Police Department and the community in a Federal "Weed & Seed" grant program designed to improve distressed neighborhoods by moving from "Weeding" (elimination of crime and other threats) to "Seeding" (empowered residents working to improve their quality of life)
- Conduct public outreach and education efforts
- Review, revise and create needed City Codes and Ordinances
- Educate the public on codes and ordinances
- Effectively enforce code compliance

### FISCAL YEAR 2004 – 2005 ACCOMPLISHMENTS

- Expanded the depth of zoning enforcement with emphasis on previously unresolved issues such as commercial corridors. Special emphasis was given to the dismantler area, problem properties on Folsom and nearby side streets, and cart enforcement. Three neighborhoods have worked closely with the City to inform their residents and encourage reporting of violations.

- Increased the City's impact on improving housing conditions by establishing a close working relationship with Human Rights & Fair Housing -- sharing calls and information and designing and distributing a flier (in English, Spanish and Russian) that clearly explains the rights and responsibilities of both landlords and tenants.
- Recommended an ordinance, which was approved by the City Council, to streamline the hearing process, adding IN-SHAPE as an enforcing department for weed control. This year's weed control efforts resulted in excellent responses in weed abatement on numerous vacant lots.
- Recommended an ordinance, which was approved by the City Council, to promote better management of retail shopping cart inventories. This year's efforts produced about a 70% reduction in abandoned carts.
- Coordinated efforts with the Rancho Cordova Police Department to identify and jointly address housing problems, illegal dumping, vagrancy and abandoned vehicles.
- Increased attendance at community meetings where Neighborhood Watch members and coordinators were able to ask us questions and report problems.
- Coordinated with Weed & Seed to achieve maximum effectiveness during the grant funding period. A recent visit by federal site coordinators found the City's efforts within the target area to be far above expectations. For the first year, the goal was to clean up 10 properties per month in the target area, equaling approximately 120 properties. The actual clean-up was of 400 properties.
- Provided public education through distribution of Weed & Seed program fliers in three (3) languages, attendance at neighborhood meetings, and taking part in other community events such as open houses and neighborhood clean-ups.
- Successfully used skills and successes from the federal "Weed & Seed" grant program in other areas of the City. Similar concentrated enforcement and communication efforts were implemented in the Lincoln Village area with positive results.
- Continued to pursue improved relations with other local code enforcement teams through four (4) meetings of regional code enforcement personnel; two of which were hosted by the City of Rancho Cordova's Code Enforcement team. The City of Rancho Cordova continues to be one of the regional leaders in encouraging local code enforcement entities to work more closely together.
- Involved the community through better communication with local businesses and church groups to explore ways in which we can coordinate efforts to improve the quality of life.
- Acquired heavy duty yet stylish recycling and trash containers for commercial sites along Folsom Blvd; and provided containers for City Hall and local church and youth sports groups.
- Last year, we wrote a Notice & Orders -- the last enforcement tool before going to an administrative hearing, in 19% of our cases. So far this year, timely compliance has reduced the need for this document to 9%. This shows that we are achieving compliance through our first efforts of contact and communication, and we hope to continue this trend throughout the coming year.

## **FISCAL YEAR 2005 – 2006 OBJECTIVES**

- Improve Rancho Cordova's community image by increasing enforcement of both interior and exterior housing conductions, through community meetings, proactive contacts and successful enforcement
- Increase effectiveness of the Weed & Seed Program by increasing its target area by 30% and involving residents within the target area in program efforts
- Eliminate visual blight and reduce havens for criminal activity by refining enforcement efforts for abandoned commercial or industrial properties, especially derelict buildings
- Identify and implement new ways of reaching the community. Some ideas are to utilize local radio, advertisements, ethnic and area specific publications, as well as taking full advantage of City website opportunities.
- Identify and establish relationships with community partners that can partner with the City by providing services to their neighborhoods including clean-ups, meeting opportunities, information sharing and other creative activities
- Publish an IN-SHAPE code enforcement activity book and classroom presentation to encourage awareness in elementary grade students
- Continue to improve coordination of response and services with the Rancho Cordova Police Department. Code enforcement inspectors and police officers encounter situations requiring each other's participation. Future projects will involve more effective joint responses to vagrancy, dumping, business violations, and substandard housing.
- Design and implement a system for identifying and rewarding both residential and commercial properties that improve and maintain their properties
- Reduce the time from opening to closing of a case by 20% (from 50 days to 40 days)
- Improve nuisance control by working closely with the City Attorney to revise the current Nuisance Abatement Ordinance. Suggested improvements include better clarification of violations; inclusion of problems not currently addressed, and streamlined enforcement procedures.

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

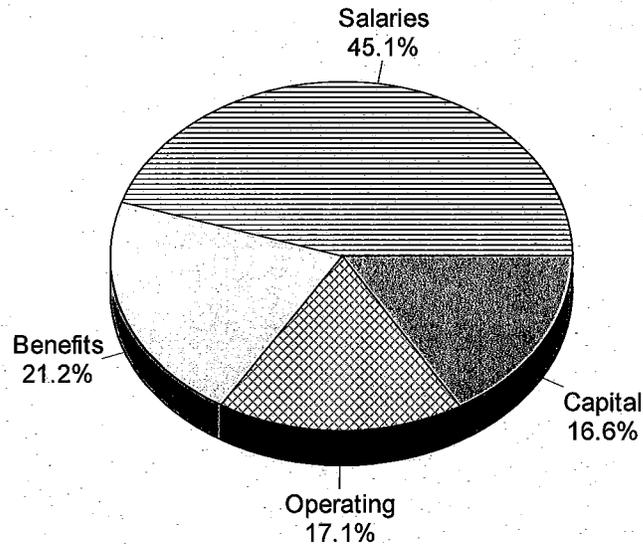
**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ -
BENEFITS	-	-	-	-
OPERATING	520,387	589,000	594,737	460,960
CAPITAL OUTLAY	-	-	-	75,000
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ 520,387</b>	<b>\$ 589,000</b>	<b>\$ 594,737</b>	<b>\$ 535,960</b>

**FUNDING SOURCES:**

General Fund - Discretionary	\$ 525,960
General Fund - Fines	10,000
<b>TOTAL</b>	<b>\$ 535,960</b>

# CODE ENFORCEMENT



## BUILDING AND SAFETY

### DESCRIPTION

The Building and Safety Department ensures that private construction within the City of Rancho Cordova meets state and local standards for safety, accessibility, energy conservation and storm water pollution prevention.

Standard on-going responsibilities of the Building and Safety Department include:

- Issuing building permits
- Performing building inspections
- Public education on building code, building safety, energy conservation, and other relevant topics
- Investigating complaints of work without permits and non-compliant occupancy

### FISCAL YEAR 2004 – 2005 ACCOMPLISHMENTS

- Maintained service levels during the upswing in development through the Spring of 2005. This included next day inspections, maintaining plan review turn-around times, and maintaining production housing permit issuance turn-around times
- Established needed relationships with builders and superintendents in 16 new projects within the Anatolia subdivision to create an appropriate level of technical compliance and cooperation
- Expanded the use of the city's website to offer more information to customers
- Worked cooperatively with the City's IN-SHAPE Code Enforcement Program staff to implement and refine services related to code enforcement and illegal structures.
- Participated in the planning of a data and file storage and maintenance plan for all City public records
- Increased staff capacity to handle FY2004-05 workload increase and maintain service levels
- Worked cooperatively with the Finance Department by inspecting all applicants for City business licenses

### FISCAL YEAR 2005 – 2006 OBJECTIVES

- Maintain next-day inspections with increased workload
- Perform plan reviews with an average turn-around time of no more than 10% beyond target timelines
- Initiate scheduled residential inspections within two (2) hours for all but production homes

- Provide new City Hall Project Management
- Upgrade to new Hansen Permit software solution
- Implement an e-commerce system to allow the public to apply for and receive simple building permits, schedule inspections and receive project status and corrections via the internet, including on-line cashing services
- Reduce unresolved violations cases by 50%

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

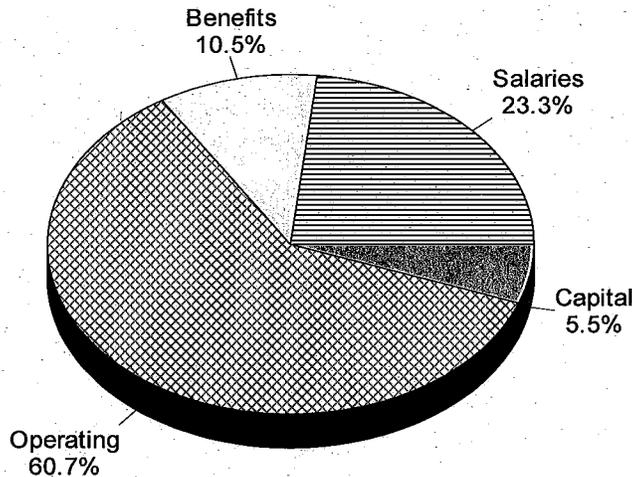
**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ 63,832	\$ 536,657
BENEFITS	-	-	21,085	240,721
OPERATING	1,108,917	1,956,000	1,531,050	1,395,271
CAPITAL OUTLAY	-	-	-	126,500
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,108,917</b>	<b>\$ 1,956,000</b>	<b>\$ 1,615,967</b>	<b>\$ 2,299,150</b>

**FUNDING SOURCES:**

General Fund - Discretionary	\$ -
General Fund - Building Permits	2,299,150
<b>TOTAL</b>	<b>\$ 2,299,150</b>

**BUILDING & SAFETY**



## PUBLIC WORKS

### DESCRIPTION

The Department of Public Works provides quality services that will safeguard public health, safety and welfare, and ensure a higher quality of life for our citizens by facilitating or providing plan review and development services, Capital Improvement Plan (CIP) development, construction management and inspection, infrastructure financing and special projects.

Standard on-going responsibilities of the Department of Public Works include:

- Construction, repair and maintenance of all City streets, sidewalks, and street lights, traffic signals and landscaping
- Street sweeping
- Graffiti removal
- Engineering and project management services for Capital Improvement Projects and permits
- Issuance of street use and encroachment permits
- Regulating the work of utilities and contractors in the public right-of-way
- Construction and maintenance of City facilities
- Refuse collection
- Water and wastewater services
- Storm water and drainage management

### FISCAL YEAR 2004 – 2005 ACCOMPLISHMENTS

- Maintained all public facilities in a safe and cost effective manner
- Responded to citizen complaints and requests in a timely manner
- Awarded the contract with Hansen Technologies for development of a comprehensive Asset Management Program
- Implemented innovative public facility financing mechanisms including securing a loan in the amount of \$1,770,000 from the Sacramento Area Council of Governments (SACOG) for the City's Road Rehabilitation Project
- Provided timely review comments for improvement plans, parcel maps and subdivision maps
- Ensured all public facilities were constructed according to the plans and specifications and consistent with the City's improvement plans and construction specifications

- Partnered with the community in the development and implementation of Neighborhood Traffic Management Programs
- Effectively coordinated and facilitated review by outside agencies, i.e. Water Agency, Fire District, Sanitation District, etc.
- Prepared and implemented improvement plans consistent with the City's interim CIP
- Provided Construction Engineering and project oversight during construction in a timely manner
- Developed the City's Americans with Disabilities Act (ADA) Transition Plan
- Developed the City's Pedestrian Master Plan
- Awarded the design contract for the Rancho Cordova Parkway Interchange Project
- Participated in the design development for Elk Grove/ El Dorado County Connector roadway
- Implemented new solid waste contract with BFI
- Successfully negotiated payment of \$1.3 million from Sacramento County for the City's Road Rehabilitation Project
- Implemented the Regional Multi-Hazard Mitigation Plan consistent with the Disaster Mitigation Act of 2000
- Awarded a construction contract for the City's first Sidewalk Replacement and ADA Compliance Projects
- Awarded the construction contract for Phase 1 of the Traffic Calming Project

#### **FISCAL YEAR 2005 – 2006 OBJECTIVES**

- Award Construction Contract for Road Rehabilitation Project
- Award Construction Contract for Mather Interchange Landscaping Project
- Award Construction Contracts for Sidewalk Repair and ADA Compliance programs
- Implement Neighborhood Traffic Management Program
- Implement the first phase of Street Name Signs Replacement Project
- Complete the Circulation Element of General Plan
- Implement Updated Traffic Impact Fee Program
- Bring CSA10 (County Service Area) Under City Control
- Bring County Landscape Maintenance District under City Control
- Form Citywide Lighting and Landscape District
- Form Citywide Road Assessment Districts for new developments
- Implement Community Financing Districts for new developments
- Complete the Streetscape Master Plan for Folsom Boulevard

- Develop Agreement with Sacramento County to transfer prior year Developer Impact Fees to the City of Rancho Cordova
- Develop the City's long term Capital Improvement Plan (CIP)
- Develop design and construction phasing strategy for road improvement projects associated with new developments
- Develop long term Road Maintenance priority and Funding Strategy
- Implement computerized Asset Management and customer service programs
- Develop Street Design Guidelines
- Develop New Development Process Flow Chart
- Continue active participation in the design development for Elk Grove/ El Dorado County Connector Road
- Implement franchise agreements with commercial solid waste haulers
- Implement franchise agreements with private Water Purveyors in the City
- Develop and present to the City Council for action a set of capital improvement project (CIP) criteria, standards and policies for staff to use when evaluating and development proposed CIPs that promote growing as a premier community

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

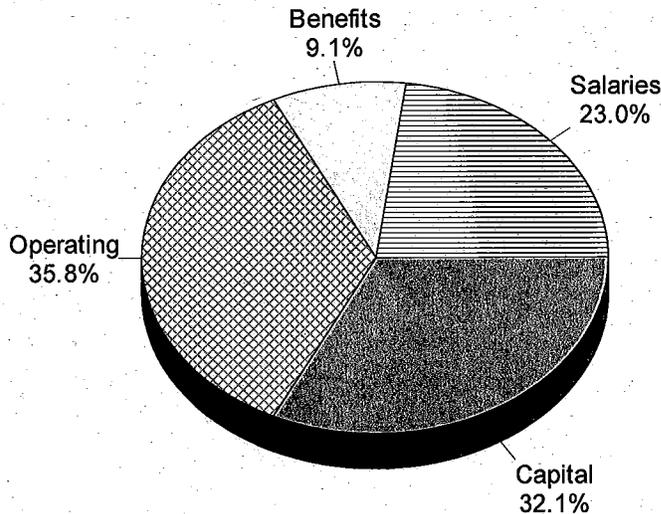
**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ 32,984	\$ 40,014	\$ 40,014	\$ 229,162
BENEFITS	11,593	13,252	13,252	90,374
OPERATING	76,311	180,000	-	356,500
CAPITAL OUTLAY	-	-	-	320,000
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ 120,888</b>	<b>\$ 233,266</b>	<b>\$ 53,266</b>	<b>\$ 996,036</b>

**FUNDING SOURCES:**

General Fund - Discretionary	\$ 296,841
General Fund - Street Sweeping Fees	146,858
General Fund - Cost Recovery	552,336
<b>TOTAL</b>	<b>\$ 996,036</b>

**PUBLIC WORKS - GENERAL FUND**



## **NON-DEPARTMENTAL**

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This activity accounted for the costs of support services needed to run the general City Hall operations. It also account for the cost of various items which were not directly attributable to a specific department. In FY 2006, many of the expenditures that were previously accounted for in this activity have been moved to the various operating departments. Expenses that have been moved out of this activity include:

- Maintenance of City facilities – moved to Facilities Management
- Office Expenses – moved to various departments
- Office Supplies – moved to various departments
- Professional Services – moved to various departments, including the spreading of strategic planning services (retreats) among the departments that use that service
- Utilities – moved to Facilities Management
- Computers and Support – moved to Information Technology
- Office furniture and improvements – moved to various departments.

This activity will account for the following activities:

- Copier and postage machine rental and maintenance
- City-wide memberships and work enhancement programs including membership in SACOG, LAFCO and the League of Cities
- Debt service payments that represent the cost of the first year transition costs. The City will make quarterly payments totaling \$423,000 plus interest on the remaining balance
- Mitigation payment which represents 95% of Property Taxes. This is estimated to be \$5,610,509.

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

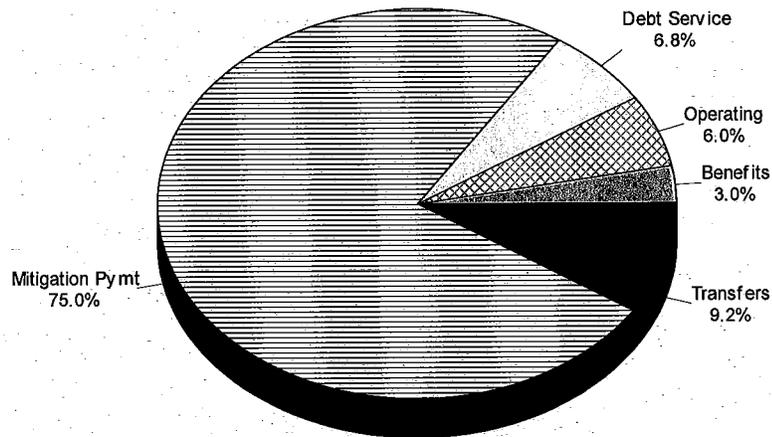
**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ -
BENEFITS	774	-	15,175	200,000
OPERATING	1,176,417	1,316,500	875,932	388,500
CAPITAL OUTLAY	31,133	190,000	190,000	-
DEBT SERVICE	-	1,250,000	456,845	463,012
REVENUE NEUTRALITY PYMT	5,181,738	4,560,000	4,984,969	5,610,509
TRANSFERS	-	-	458,141	624,896
<b>TOTAL</b>	<b>\$ 6,390,062</b>	<b>\$ 7,316,500</b>	<b>\$ 6,981,061</b>	<b>\$ 7,286,917</b>

**FUNDING SOURCES:**

General Fund - Discretionary	\$ 7,286,917
<b>TOTAL</b>	<b>\$ 7,286,917</b>

**NON-DEPARTMENTAL**



## SPECIAL REVENUE FUND - GAS TAX

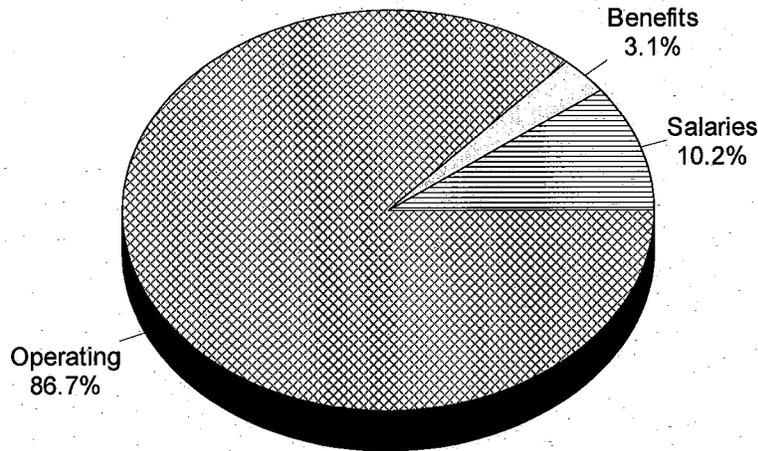
The Gas Tax fund is used to account for funds received from the State of California from the statewide tax on gasoline and other fuels. The amount that the City received is proportionate to the population. During the first seven years that a new City operates, the State provides additional funding in excess of the per capita funds.

### ADOPTED FISCAL YEAR 2005-2006 BUDGET

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ 300,559	\$ -	\$ 146,472
BENEFITS	-	122,141	-	45,044
OPERATING	224,608	288,000	313,579	1,250,000
CAPITAL OUTLAY	-	45,000	-	-
TRANSFERS	-	-	-	129,000
<b>TOTAL</b>	<b>\$ 224,608</b>	<b>\$ 755,700</b>	<b>\$ 313,579</b>	<b>\$ 1,570,516</b>

## GAS TAX



## SPECIAL REVENUE FUND – MEASURE A

Measure A is a program of transportation improvements in Sacramento County funded by a one-half percent sales tax. The voters of Sacramento County, in November 2004, approved a 20-year extension of this program. The method of apportioning Measure A funds among participating local jurisdictions each year is set forth in the “Measure A Transportation Expenditure Agreement” which lists various conditions which local entities must satisfy before they can claim Measure A funds. FY 2005 - 2006 funding for the City of Rancho Cordova is estimated to be \$2,449,102. The use of these funds is as follows:

- Road Rehabilitation
- Sidewalk Rehabilitation
- ADA Compliance
- Mather Field/Hwy 50 Interchange Landscaping
- Traffic Calming Implementation
- Traffic Signal – Coloma & Cordova
- Traffic Signal – Kilgore & Trade Center design
- Public Works Software Projects

### ADOPTED FISCAL YEAR 2005-2006 BUDGET

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ -
BENEFITS	-	-	-	-
OPERATING	1,146,994	1,059,500	1,131,417	1,689,000
CAPITAL OUTLAY	-	1,275,000	-	-
TRANSFERS	-	-	-	1,949,000
<b>TOTAL</b>	<b>\$ 1,146,994</b>	<b>\$ 2,334,500</b>	<b>\$ 1,131,417</b>	<b>\$ 3,638,000</b>

## SPECIAL REVENUE FUND – HOUSING

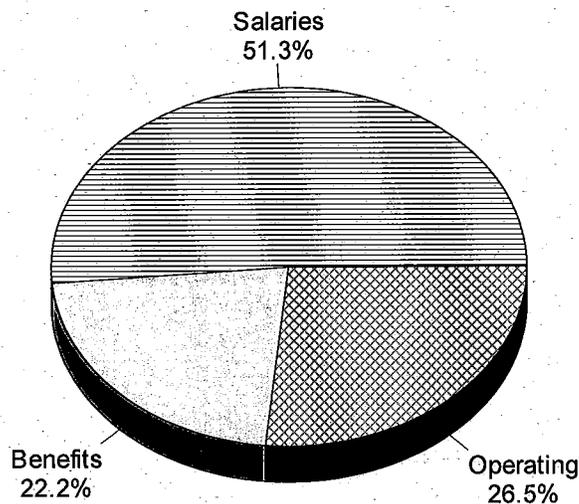
The Housing Fund provides funding for low income housing programs. The City has received funds beginning in FY 2003 – 2004 and has accumulated a fund balance. These funds will begin to be expended on applicable housing programs in FY 2005 – 2006.

### ADOPTED FISCAL YEAR 2005-2006 BUDGET

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ 65,712
BENEFITS	-	-	-	31,130
OPERATING	-	1,500	22,555	-
CAPITAL OUTLAY	-	-	-	-
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 22,555</b>	<b>\$ 96,842</b>

## HOUSING



## **SPECIAL REVENUE FUND – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

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CDBG funds represent federal grants received under the Housing and Community Development Act of 1974. These grants are provided to local communities either through the "entitlement" program or passed through a county-wide agency. The City currently utilizes Sacramento Housing and Redevelopment Agency (SHRA) to receive these funds.

In FY 2003 – 2004, the City was entitled to \$800,000 in CDBG funds. This was reduced by allocations made by SHRA for the City's behalf:

- Administrative costs -- \$160,000
- Human Rights/Fair Housing -- \$9,000
- DHA administrative and program costs -- \$67,000
- Rancho Cordova Neighborhood Center -- \$100,000

In FY 2004 – 2005, the City was entitled to \$784,000, of which the following allocations were made on behalf of the City by SHRA:

- Administrative Costs - \$156,800
- Human Rights/Fair Housing - \$9,000
- DHA Administrative and Program Costs - \$67,000
- Cordova Neighborhood Service Center - \$135,000

The City provided funding, with the remaining discretionary funding, for the following projects:

- Mather Skateboard Park -- \$100,000
- Neighborhood Traffic Management Study -- \$150,000
- White Rock Park Improvements -- \$84,000
- Cordova Village Park Design -- \$130,000

In FY 2005 – 2006 the City will be entitled to \$784,000, of which \$367,800 (46.96%) will be allocated by SHRA, as follows:

- SHRA Administrative Costs - \$156,800
- Human Rights/Fair Housing - \$9,000
- DHA Administrative and Program Costs - \$67,000
- Cordova Neighborhood Service Center - \$135,000

The remaining discretionary funding of \$416,200 will be allocated as follows:

- Neighborhood Traffic Management Implementation -- \$150,000
- First-time Homebuyers Program -- \$155,000
- Emergency Repair Program -- \$38,500
- Weed n' Seed Coordinator -- \$5,000
- LaPlacita, LaGloria & LaAllegra Street Lighting Program -- \$67,700

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ 17,521	\$ -	\$ -
BENEFITS	-	3,430	-	-
OPERATING	10,762	348,050	70,950	566,300
CAPITAL OUTLAY	-	125,000	-	-
TRANSFERS	-	-	-	217,700
<b>TOTAL</b>	<b>\$ 10,762</b>	<b>\$ 494,001</b>	<b>\$ 70,950</b>	<b>\$ 784,000</b>

## IMPACT FEES

The Impact fees are fees imposed on new development to pay for new developments impact on service delivery, infrastructure needs and capital projects. The City has the following impact fees:

- Villages of Zinfandel
- Traffic
- Community Facilities
- Sunrise Douglas
- General Plan
- Environmental
- Park Development and Renovation

### *Villages of Zinfandel*

The City imposes a Library impact fee on this development along with all of the fees that are imposed under the Community Facilities Fee program. All of these fees, including the traffic impact fee that is imposed, are segregated so that all funds collected in this development are spent on infrastructure that is specifically identified as needed as a result of the development.

## ADOPTED FISCAL YEAR 2005-2006 BUDGET

### EXPENDITURES:

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ -
BENEFITS	-	-	-	-
OPERATING	-	-	1,953	-
CAPITAL OUTLAY	-	300,000	100,000	-
TRANSFERS	-	-	-	200,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 101,953</b>	<b>\$ 200,000</b>

*Traffic Impact Fees*

The City imposes an impact fee of \$4,400 per residential unit to pay for traffic impact resulting from development. The City is in the process of completing a nexus study that will provide a traffic improvement capital plan to determine the nexus between new development and traffic improvement needs. The fee will then be re-calculated.

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ 110,455	\$ -	\$ -	\$ -
BENEFITS	644	-	-	-
OPERATING	-	-	79,517	75,000
CAPITAL OUTLAY	-	-	-	-
TRANSFERS	-	-	-	660,000
<b>TOTAL</b>	<b>\$ 111,099</b>	<b>\$ -</b>	<b>\$ 79,517</b>	<b>\$ 735,000</b>

*Community Facilities Fees*

The City imposes an impact fee on new residential development for the following facilities:

- City Hall - \$562.00
- Police Facility - \$738.00
- Community Center - \$679.00
- Corporation Yard - \$202.00
- Museum - \$230.00
- Parking Structure - \$236.00
- Administrative Overhead - \$119.00

The City also imposes these fees on commercial, office and industrial development with the fee based on square footage of the development.

The City intends to use a portion of these fees to pay the debt service on the new City Hall and the future police facility and corporation yard. These expenditures are shown as transfers out to the appropriate debt service fund.

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ 37,520	\$ -	\$ -	\$ -
BENEFITS	-	-	-	-
OPERATING	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
TRANSFERS	-	-	-	1,265,000
<b>TOTAL</b>	<b>\$ 37,520</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,265,000</b>

*Sunrise Douglas Impact Fee*

This fee is imposed on development in the South Douglas development area. It includes additional fees for traffic impact, transit, offsite water, interim sewer, park, library and fee program updates. These funds can only be spent to mitigate impact as a result of development in the South Douglas area. It is anticipated that funds in FY 2006 will be spent to continue the Sunrise Reliever Interchange design work and provide funds to pay for an Assessment District formation plan.

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ -
BENEFITS	-	-	-	-
OPERATING	-	-	1,378	300,000
CAPITAL OUTLAY	-	-	-	-
TRANSFERS	-	-	-	600,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,378</b>	<b>\$ 900,000</b>

*General Plan Impact Fee*

This fee is imposed on all new development to defray the costs of completing the City's first General Plan and pay for the maintenance of that plan over the next ten years. A private company is completing the General Plan and expenditures reflect that cost.

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ 71,274	\$ -	\$ -	\$ -
BENEFITS	-	-	-	-
OPERATING	93	700,000	902,987	756,160
CAPITAL OUTLAY	-	-	-	-
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ 71,367</b>	<b>\$ 700,000</b>	<b>\$ 902,987</b>	<b>\$ 756,160</b>

*Environmental Impact Fee*

This fee is imposed on new development to mitigate the effect of development on the native "Swainson Hawk". Fees are being collected but there are currently no plans for the expenditure of these funds.

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ -
BENEFITS	-	-	-	-
OPERATING	-	-	2,982	-
CAPITAL OUTLAY	-	-	-	-
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,982</b>	<b>\$ -</b>

*Park Development and Renovation Fee*

There are two different fees that are imposed. The first is an impact fee (development) and is collected for all new development. This fee is currently undergoing re-evaluation and an adjustment in this fee is expected in FY 2006. The other part of the fee is a "renovation fee" that is charged to development through "development agreements". These fees are passed through to the Cordova Park and Recreation District after City expenses and a 3 ½% overhead charge is applied.

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ -
BENEFITS	-	-	-	-
OPERATING	-	-	49,500	35,000
CAPITAL OUTLAY	-	-	-	-
TRANSFERS	-	-	36,205	35,625
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 85,705</b>	<b>\$ 70,625</b>

## GRANTS

### Police Grant

The Office of Traffic Safety (OTS) has awarded the Rancho Cordova Police Department a grant in the amount of \$602,157. This grant project period is from October 1, 2004 to December 31, 2006, and pays for a percentage of salaries and benefits for two motorcycle officers, additional overtime for special operations, two fully equipped motorcycles, travel and training, a fully equipped DUI checkpoint trailer, a radar display trailer, a Total Station Survey System for collision investigation, and other miscellaneous equipment. The agency contribution to this project includes a project director, project coordinator, six police officers, maintenance and fuel for eight police motorcycles, miscellaneous overtime, and a truck to pull the funded trailers. The cost of the in-kind contribution is estimated at \$1,925,928.

#### ADOPTED FISCAL YEAR 2005-2006 BUDGET

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ 233,552
BENEFITS	-	-	-	81,654
OPERATING	-	-	196,106	7,923
CAPITAL OUTLAY	-	-	-	-
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 196,106</b>	<b>\$ 323,129</b>

### Recycling Grant

The California State Department of Conservation, Division of Recycling, provides funds to cities and counties for beverage container recycling and litter cleanup activities throughout the year. The funding awarded is based on population. The City began receiving these funds in FY 2005 and expects to continue receiving these funds in FY 2006.

#### ADOPTED FISCAL YEAR 2005-2006 BUDGET

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ -
BENEFITS	-	-	-	-
OPERATING	-	-	19,917	19,917
CAPITAL OUTLAY	-	-	-	-
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,917</b>	<b>\$ 19,917</b>

## REDEVELOPMENT AGENCY

The City Council approved the formation of the Rancho Cordova Redevelopment Agency in FY 2005. It is anticipated that the City will begin to collect tax increment revenues beginning in FY 2008. Until that time, this fund is being funded by advances from the General Fund. The City advanced this fund \$458,141 in FY 2005 which will provide funds for both FY 2005 and FY 2006. Expenditures in FY 2006 will concentrate on developing the boundaries of the redevelopment area and identifying project areas within the boundaries.

### ADOPTED FISCAL YEAR 2005-2006 BUDGET

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ 50,000
BENEFITS	-	-	-	-
OPERATING	-	-	8,141	400,000
CAPITAL OUTLAY	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL	\$ -	\$ -	\$ 8,141	\$ 450,000



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## CAPITAL PROJECT FUNDS

### City Hall Capital Project Fund

This fund will be used to account for expenditures related to the acquisition and renovating of the building that will be used for the new City Hall. This fund will receive \$19 million of funds from the sale of bonds which will be used to purchase the buildings and renovate it. It is expected that the project will be completed by January 2006. The cost of the buildings is \$12,880,000 and the renovations are estimated to be approximately \$6 million.

#### ADOPTED FISCAL YEAR 2005-2006 BUDGET

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ 275,000
BENEFITS	-	-	-	750,000
OPERATING	-	-	301,750	17,505,000
CAPITAL OUTLAY	-	-	-	-
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 301,750</b>	<b>\$ 18,530,000</b>

### City Operations Facility Capital Project Fund

This fund will be used to account for expenditures related to the acquisition of an office building that will be used to house the Police Department. Adjoining vacant land that is also being acquired will be used to house the City's Corporation Yard. Additional property that is also being acquired will include a private cemetery. This fund will receive revenues from the sale of bonds in mid July 2005. Additional funds will be acquired to renovate the existing building for use by the Police Department.

#### ADOPTED FISCAL YEAR 2005-2006 BUDGET

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ -
BENEFITS	-	-	-	10,000
OPERATING	-	-	165,000	5,800,000
CAPITAL OUTLAY	-	-	-	-
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,000</b>	<b>\$ 5,810,000</b>

## **PUBLIC WORKS CAPITAL**

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### **Public Works Capital Project Fund**

This fund will be used to account for expenditures relating to Public Work improvements for FY 2006. Additional capital improvement projects are contained in the Capital Improvement Section of this document. The projects that will be funded are as follows:

- Sunrise Reliever Interchange Design - \$600,000
- Street Rehabilitation – Joint City/County Project - \$3,000,000
- City Street Rehabilitation Project - \$500,000
- Sidewalk Rehabilitation - \$100,000
- ADA Compliance Projects - \$150,000
- Mather Field/Hwy 50 Interchange Landscape Project - \$1,375,000
- Traffic Calming Implementation - \$350,000
- Traffic Signal – Coloma & Cordova - \$350,000
- Traffic Signal – Kilgore & Trade Center (design) - \$50,000
- Traffic Signal – Prospect Park & International - \$350,000
- Traffic Signal – Data & Zinfandel - \$400,000
- Street Light Program - \$67,700
- LED Light Installations/Existing Traffic Signals - \$65,000

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

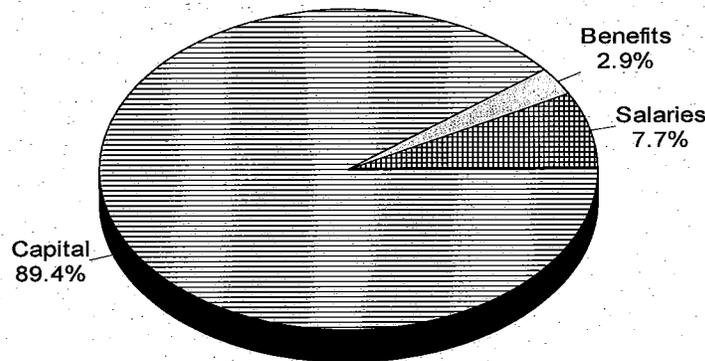
**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ 565,131
BENEFITS	-	-	-	212,506
OPERATING	-	-	-	-
CAPITAL OUTLAY	-	-	378,395	6,580,063
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 378,395</b>	<b>\$ 7,357,700</b>

**CAPITAL PROJECTS:**

Description	Amount	Funding Source
Sunrise Reliever Interchange Design	600,000	Sunrise Douglas Impact Fee
Street Rehabilitation - Joint County Project	3,000,000	Measure A/County/SACOG
City Street Rehabilitation Project	500,000	Measure A
Sidewalk Rehabilitation Contract	100,000	Measure A
ADA Compliance	150,000	Measure A
Mather Interchange Landscaping	1,375,000	Measure A/Federal Grant
Traffic Calming Implementation	350,000	Measure A/CDBG
Signal - Coloma & Cordova	350,000	Measure A
Signal - Kilgore & Trade Center Design	50,000	Measure A
Signal - Data & Zinfandel-Construction	400,000	Traffic Impact Fees
Signal - Prospect Park & International Construction	350,000	Traffic Impact & Villages
Signal - LED Installation	65,000	Measure A
La Placita Street Light	67,700	CDBG
	<b>\$ 7,357,700</b>	

**PUBLIC WORKS CAPITAL PROJECTS**





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## DEBT SERVICE FUND

### City Hall Facility Certificates of Participation

This debt, in the amount of \$20,835,000, will close on June 20, 2005 and provide funds to purchase buildings that will be used for City facilities. The debt includes funds for the improvement of the existing buildings. The first debt service payment is scheduled for February 1, 2006 (interest only). Future debt service payments will be on August 1<sup>st</sup> and February 1<sup>st</sup> of each fiscal year. A debt service schedule is included in the "supporting schedules" section of this document.

#### ADOPTED FISCAL YEAR 2005-2006 BUDGET

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ -
BENEFITS	-	-	-	-
OPERATING	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE	-	-	-	1,279,495
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,279,495</b>

### City Operations Facility Certificates of Participation

This debt, estimated to be approximately \$7 million, will be issued in July 2005. The proceeds of the debt issuance and \$1 million in City funds will be used to acquire approximately 19 acres of land in central Rancho Cordova. Included in this purchase is a 30,000 square foot building that is planned for Police use in the future. The acquisition includes donated land that includes a private cemetery that will be converted to public use. A portion of the existing vacant land is set aside for future cemetery expansion. The City intends to use the remaining vacant property for a Corporation Yard in the future. The first debt service payment, interest only, is anticipated to be due in March 2005. The City will use Community Facilities Fees to pay the debt service on this acquisition.

#### ADOPTED FISCAL YEAR 2005-2006 BUDGET

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ -
BENEFITS	-	-	-	-
OPERATING	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE	-	-	-	171,580
TRANSFERS	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 171,580</b>

## COMMUNITY FACILITIES DISTRICTS (CFD)

These funds account for debt service payments on Mello Roos bonds that are or will be used to fund development infrastructure including roads, sidewalks, street signals, etc. The City has issued one debt instrument – CFD 2003-1 (Sunridge Anatolia). The City has formed the Sunridge Park Community Facilities District (CFD 2004-1) but has not issued bonds. The City anticipates issuing bonds in FY 2006. The City also intends to form the Sunridge North Douglas Community Facility District (CFD 2005-1) and will issue bonds in FY 2006. The majority of the expenditures for these debt service funds are to pay debt service, however the City does charge 3 ½% of the debt service each year for debt service administration. This amount is transferred to the General Fund.

### CFD 2003-1 SUNRIDGE ANATOLIA

#### ADOPTED FISCAL YEAR 2005-2006 BUDGET

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ 33,152	\$ 52,928	\$ 24,387	\$ -
BENEFITS	81	19,539	7,432	-
OPERATING	175,530	-	66,601	27,500
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE	-	1,000,000	1,330,389	1,406,950
TRANSFERS	-	20,250	49,890	52,761
<b>TOTAL</b>	<b>\$ 208,763</b>	<b>\$ 1,092,717</b>	<b>\$ 1,478,699</b>	<b>\$ 1,487,211</b>

### CFD 2004-1 SUNRIDGE PARK

#### ADOPTED FISCAL YEAR 2005-2006 BUDGET

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ 17,073	\$ 68,148	\$ 29,658	\$ -
BENEFITS	81	17,388	11,203	-
OPERATING	22,131	-	11,629	38,000
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE	-	-	-	703,475
TRANSFERS	-	100,000	-	26,380
<b>TOTAL</b>	<b>\$ 39,284</b>	<b>\$ 185,536</b>	<b>\$ 52,490</b>	<b>\$ 767,855</b>

**CFD 2005-1 SUNRIDGE NORTH DOUGLAS**

**ADOPTED FISCAL YEAR 2005-2006 BUDGET**

**EXPENDITURES:**

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EST. ACTUAL	FY 2006 ADOPTED
SALARIES	\$ -	\$ -	\$ -	\$ -
BENEFITS	-	-	-	-
OPERATING	-	-	3,364	389,738
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE	-	-	-	351,738
TRANSFERS	-	-	-	13,190
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,364</b>	<b>\$ 754,665</b>



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## **DEBT SCHEDULES AND LEGAL DEBT MARGIN**

### **Outstanding Debt Issues**

The City of Rancho Cordova incorporated on July 1, 2003. During the first fiscal year (FY 2003 – 2004), the City issued one debt instrument. That instrument provided funds for the development of a large residential subdivision. In Fiscal Year 2004 – 2005 the City issued one Certificate of Participation (COP) to finance the acquisition of a City Hall. The City also anticipates issuing an additional COP for the acquisition of property to be used as a Police facility and corporation yard. The City also anticipates issuing at least three additional Special Assessment bonds in Fiscal Year 2005 – 2006. A summary of the City's debt follows:

#### **General Obligation Bonds**

None

#### **Revenue Bonds**

None

#### **Certificates of Participation**

2005 Certificates of Participation – City Hall Facility Acquisition Project

#### **Special Assessment Bonds**

Sunridge Anatolia Community Facilities District No. 2003-1

#### **Tax Allocation Bonds**

None

#### **Notes:**

None

Proposition 13, and subsequent constitutional amendments, severely limits the type of debt the City can issue. General obligation debt requires 2/3-voter approval to increase taxes, which support this type of debt. Other debt options available to the City include those listed above. Debt issues such as revenue bonds, certificates of participation and notes do not require voter approval if there is a dedicated source for repayment. However, the City still maintains a legal debt limit, which is also governed by law. The calculation of that limit is as follow:

Assessed Value	<u>\$ 4,700,000,000</u>
Legal Debt Margin:	
Debt Limitation -- 15% of Assessed Value	705,000,000
Debt Applicable to Limitation:	
General Obligation Bonds Outstanding	-
Less: Amounts available for repayment	-
Total Debt Applicable to Limitation	<u>-</u>
Authorized Legal Debt Margin	<u>\$ 705,000,000</u>

**LONG TERM DEBT DETAIL  
SUNRIDGE ANATOLIA COMMUNITY FACILITIES DISTRICT  
(CFD) NO. 2003-1**

<b>Fiscal Year</b>		<b>Interest</b>	<b>Fiscal Year Total</b>
	1,195,000		
2005	\$ -	\$ 1,406,950	\$ 1,406,950
2006	-	1,406,950	1,406,950
2007	-	1,406,950	1,406,950
2008	-	1,406,950	1,406,950
2009	-	1,406,950	1,406,950
2010	-	1,406,950	1,406,950
2011	-	1,406,950	1,406,950
2012	-	1,406,950	1,406,950
2013	-	1,406,950	1,406,950
2014	40,000	1,406,950	1,446,950
2015	80,000	1,404,990	1,484,990
2016	130,000	1,400,990	1,530,990
2017	180,000	1,394,295	1,574,295
2018	235,000	1,384,845	1,619,845
2019	295,000	1,372,273	1,667,273
2020	355,000	1,356,195	1,711,195
2021	425,000	1,334,895	1,759,895
2022	500,000	1,309,395	1,809,395
2023	580,000	1,279,395	1,859,395
2024	665,000	1,244,595	1,909,595
2025	760,000	1,204,695	1,964,695
2026	860,000	1,159,095	2,019,095
2027	965,000	1,107,495	2,072,495
2028	1,075,000	1,049,595	2,124,595
2029	1,200,000	985,095	2,185,095
2030	1,325,000	913,095	2,238,095
2031	1,465,000	833,595	2,298,595
2032	1,615,000	745,695	2,360,695
2033	1,770,000	648,795	2,418,795
2034	1,940,000	542,595	2,482,595
2035	2,120,000	424,255	2,544,255
2036	2,315,000	294,935	2,609,935
2037	2,520,000	153,720	2,673,720
<b>Total</b>	<b>\$ 23,415,000</b>	<b>\$ 37,614,028</b>	<b>\$ 61,029,028</b>

**LONG TERM DEBT DETAIL  
2005 CERTIFICATES OF PARTICIPATION  
CITY HALL FACILITY ACQUISITION PROJECT**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Fiscal Year Total</b>
2006	\$ 720,000	\$ 559,495	\$ 1,279,495
2007	380,000	896,818	1,276,818
2008	390,000	886,748	1,276,748
2009	400,000	876,023	1,276,023
2010	415,000	864,023	1,279,023
2011	425,000	851,573	1,276,573
2012	440,000	838,291	1,278,291
2013	455,000	823,991	1,278,991
2014	470,000	808,635	1,278,635
2015	485,000	792,185	1,277,185
2016	500,000	774,725	1,274,725
2017	525,000	754,225	1,279,225
2018	545,000	732,700	1,277,700
2019	565,000	710,355	1,275,355
2020	590,000	687,190	1,277,190
2021	615,000	663,000	1,278,000
2022	645,000	632,250	1,277,250
2023	675,000	600,000	1,275,000
2024	710,000	566,250	1,276,250
2025	745,000	530,750	1,275,750
2026	785,000	493,500	1,278,500
2027	825,000	454,250	1,279,250
2028	865,000	413,000	1,278,000
2029	910,000	369,750	1,279,750
2030	955,000	324,250	1,279,250
2031	1,000,000	276,500	1,276,500
2032	1,050,000	226,500	1,276,500
2033	1,105,000	174,000	1,279,000
2034	1,160,000	118,750	1,278,750
2035	1,215,000	60,750	1,275,750
<b>TOTAL</b>	<b>20,565,000</b>	<b>\$ 17,760,475</b>	<b>\$ 38,325,475</b>

**LONG TERM DEBT DETAIL  
2005 CERTIFICATES OF PARTICIPATION  
CITY OPERATIONS FACILITIES ACQUISITION PROJECT**

Fiscal Year	Principal	Interest	Fiscal Year Total
2006	\$ -	\$ 171,580	\$ 171,580
2007	240,000	301,308	541,308
2008	250,000	289,058	539,058
2009	340,000	275,058	615,058
2010	355,000	259,089	614,089
2011	370,000	242,220	612,220
2012	390,000	224,511	614,511
2013	405,000	205,964	610,964
2014	425,000	186,481	611,481
2015	445,000	165,946	610,946
2016	465,000	144,328	609,328
2017	100,000	131,249	231,249
2018	100,000	127,249	227,249
2019	105,000	123,083	228,083
2020	110,000	118,649	228,649
2021	115,000	113,936	228,936
2022	120,000	108,913	228,913
2023	125,000	103,614	228,614
2024	130,000	98,035	228,035
2025	135,000	92,138	227,138
2026	145,000	85,838	230,838
2027	150,000	79,200	229,200
2028	155,000	72,338	227,338
2029	165,000	65,138	230,138
2030	170,000	57,600	227,600
2031	180,000	49,725	229,725
2032	185,000	41,513	226,513
2033	195,000	32,963	227,963
2034	205,000	23,963	228,963
2035	210,000	14,625	224,625
2036	220,000	4,950	224,950
<b>Total</b>	<b>\$ 6,705,000</b>	<b>\$ 4,010,255</b>	<b>\$ 10,715,255</b>



## FULL-TIME POSITION ALLOCATION – CITY EMPLOYEES

	FY 2004-05 Authorized	FY 2005 -06 Adopted	Change from FY 2005	Funding Source	
				General Fund	Other Funding Sources
City Manager	3.00	3.00	-	3.00	-
Economic Development	1.50	2.00	0.50	1.00	1.00
Housing & Neighborhood Svcs	-	1.00	1.00	-	1.00
City Clerk	3.46	3.00	(0.46)	3.00	-
Administrative Support	-	4.00	4.00	4.00	-
Human Resources	1.00	1.00	-	1.00	-
Finance	5.46	6.00	0.54	6.00	-
Animal Services	-	3.00	3.00	3.00	-
Building and Safety	1.00	9.00	8.00	9.00	-
Public Works	6.00	10.00	4.00	3.18	6.82
<b>Total</b>	<b>21.42</b>	<b>42.00</b>	<b>20.58</b>	<b>33.18</b>	<b>8.82</b>

### DEPARTMENT EMPLOYEE POSITION DETAIL

	FY 2004-05 Authorized	FY 2005-06 Adopted		FY 2004-05 Authorized	FY 2005-06 Adopted
<b>City Manager:</b>			<b>Economic Development</b>		
City Manager	1.00	1.00	Director	1.00	1.00
Executive Assistant	1.00	-	Sr. Mgmt. Analyst	-	1.00
Management Analyst	-	1.00	Intern	0.50	-
Public Information Officer	-	1.00	<b>Total</b>	<b>1.50</b>	<b>2.00</b>
Executive Secretary	1.00	-			
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>Administrative Support</b>		
			Executive Assistant	-	1.00
<b>City Clerk</b>			Admin. Secretary	-	2.00
City Clerk	1.00	1.00	Cust. Svc. Repr.	-	1.00
Assistant City Clerk	1.00	1.00	<b>Total</b>	<b>-</b>	<b>4.00</b>
Deputy City Clerk	1.00	1.00			
Office Assistant	0.46	-	<b>Human Resources</b>		
<b>Total</b>	<b>3.46</b>	<b>3.00</b>	HR Tech	1.00	1.00
			<b>Total</b>	<b>1.00</b>	<b>1.00</b>
<b>Finance</b>					
Chief Financial Officer	1.00	1.00	<b>Public Works</b>		
Finance Manager	-	1.00	Director	1.00	1.00
Senior Accountant/Auditor	1.00	-	Sr. Civil Engineer	-	2.00
Accountant	1.00	2.00	Assoc. Civil Eng.	2.00	3.00
Senior Accounting Tech	1.00	1.00	Assistant Engineer	1.00	1.00
Accounting Technician	1.00	-	Mgmt. Analyst	-	1.00
Customer Svc. Rep (Cashier)	-	1.00	Cust. Svc. Repr.	1.00	1.00
Office Assistant	0.46	-	Maint. Supervisor	1.00	1.00
<b>Total</b>	<b>5.46</b>	<b>6.00</b>	<b>Total</b>	<b>6.00</b>	<b>10.00</b>
<b>Building and Safety</b>			<b>Housing &amp; Neighborhood Svcs.</b>		
Building Official	1.00	1.00	Housing Manager	-	1.00
Supervising Building Official	-	1.00	<b>Total</b>	<b>-</b>	<b>1.00</b>
Building Inspector/Plans	-	1.00			
Building Inspector II	-	4.00	<b>Animal Services</b>		
Sr. Bldg. Permit Tech	-	1.00	A.S. Supervisor	-	1.00
Building Permit Tech	-	1.00	A.S. Officer	-	2.00
<b>Total</b>	<b>1.00</b>	<b>9.00</b>	<b>Total</b>	<b>-</b>	<b>3.00</b>

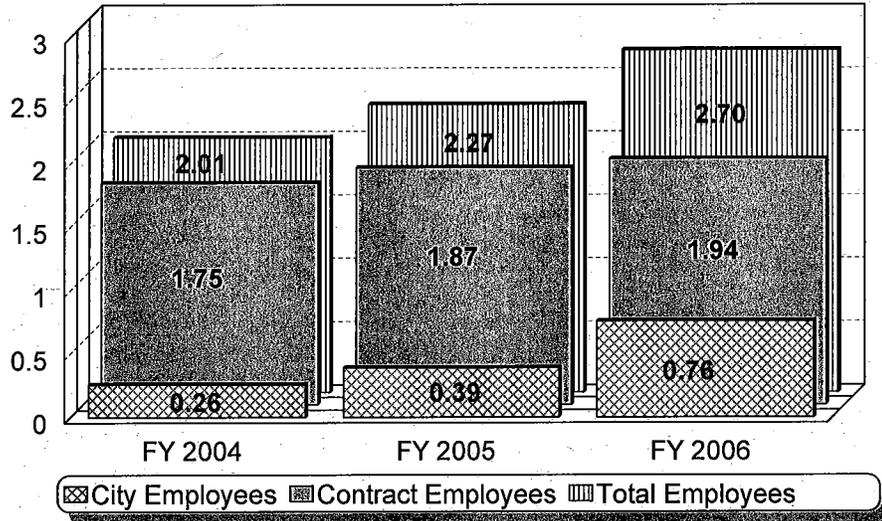
## FULL-TIME EQUIVALENT – CONTRACT EMPLOYEES

	FY 2004-05 Authorized	FY 2005-06 Adopted	Change from FY 2005	Funding Source	
				General Fund	Other Funding Sources
City Attorney	1.00	1.00	-	1.00	-
Human Resources	0.50	1.00	-	1.00	-
Animal Services	1.00	-	(1.00)	-	-
Police	78.00	80.90	2.90	78.90	2.00
Planning	11.00	13.00	2.00	11.00	2.00
Code Enforcement	4.00	4.00	-	4.00	-
Building and Safety	8.50	8.00	(0.50)	8.00	-
<b>Total</b>	<b>104.00</b>	<b>107.90</b>	<b>3.40</b>	<b>103.90</b>	<b>4.00</b>

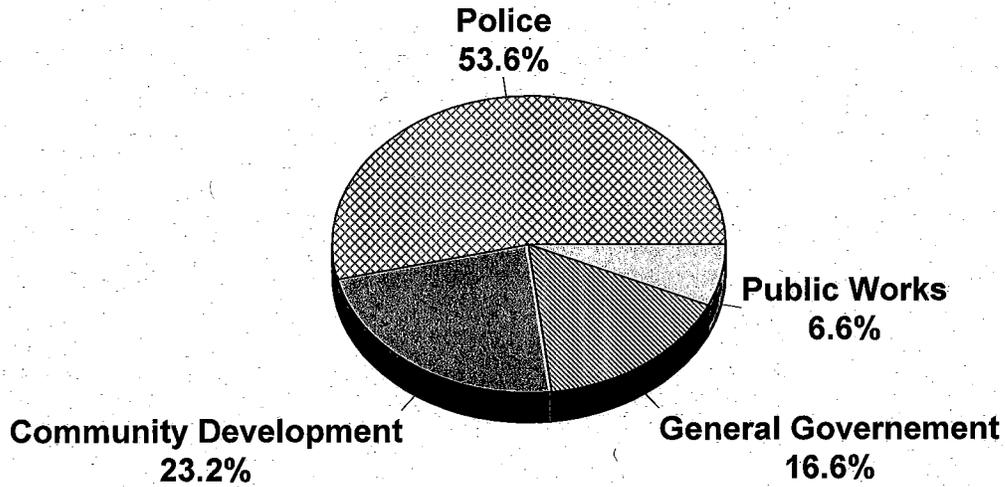
### DEPARTMENT EMPLOYEE POSITION DETAIL

<b>City Attorney</b>					
City Attorney	1.00	1.00	<b>Police</b>		
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	Sworn Officer	64.60	67.60
			Non-Sworn Positions	13.40	13.30
			<b>Total</b>	<b>78.00</b>	<b>80.90</b>
<b>Human Resources</b>					
HR Consultants	0.50	1.00	<b>Planning</b>		
<b>Total</b>	<b>0.50</b>	<b>1.00</b>	Planning Director	1.00	1.00
			Principal Planner	1.50	2.00
<b>Animal Services</b>			Senior Planner	2.00	2.00
Animal Control Officer	1.00	-	Associate Planner	1.50	2.00
<b>Total</b>	<b>1.00</b>	<b>-</b>	Assistant Planner	3.50	3.00
			Planning Tech	-	2.00
<b>Building and Safety</b>			Planning Clerk	1.50	1.00
Building Official	1.00	-	<b>Total</b>	<b>11.00</b>	<b>13.00</b>
Asst. Civil Engineer	1.00	-			
Senior Engineering Tech.	1.00	-	<b>Code Enforcement</b>		
Building Inspector II	0.50	-	Program Manager	1.00	1.00
Building Inspector I	4.00	8.00	Field Inspectors	2.00	3.00
Cashier	0.20	-	Administrative Assistant	1.00	-
Clerk	0.80	-	<b>Total</b>	<b>4.00</b>	<b>4.00</b>
<b>Total</b>	<b>8.50</b>	<b>8.00</b>			

## Employees Per Thousand Population



## City Employees by Function



**CITY BUDGET RESOLUTION  
AND RESOLUTIONS TO  
ESTABLISH THE CITY'S  
APPROPRIATION LIMIT FOR  
FISCAL YEAR 2005 – 2006  
INCLUDING CALCULATIONS**

**CITY OF RANCHO CORDOVA**

**RESOLUTION NO. 77-2005**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RANCHO CORDOVA  
ADOPTING AN OPERATING BUDGET FOR THE CITY FOR THE FISCAL YEAR JULY 1, 2005  
THROUGH JUNE 30, 2006, AND PROVIDING FOR THE APPROPRIATIONS AND  
EXPENDITURES OF ALL SUMS SET FORTH IN SAID BUDGET**

**WHEREAS**, the City Manager has submitted to the City Council of Rancho Cordova a Fiscal Year 2005 – 2006 Preliminary Budget for the fiscal year July 1, 2005 through June 30, 2006; and

**WHEREAS**, after conducting a workshop and a public hearing on the preliminary budget, the City Council has approved the same; and

**WHEREAS**, it is the intention of the Council to adopt the preliminary budget as submitted by the City Manager as modified and amended by the City Council at their June 20, 2005 meeting.

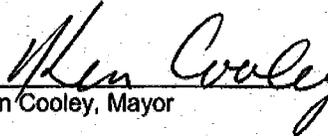
**NOW, THEREFORE, BE IT RESOLVED**, that the City Council of the City of Rancho Cordova as follows:

1. That certain document referred to as "The City of Rancho Cordova, California Fiscal Year 2005 – 2006 Preliminary Budget" presented by the City Manager and subsequently amended by the City Council is hereby adopted and the appropriations for the annual budget of the City of Rancho Cordova for the fiscal year beginning on July 1, 2005 and ending on June 30, 2006, is hereby adopted.
2. That the several amounts stated in the preliminary budget, as amended, shall become and thereafter be appropriated to the offices, departments, activities, objects, and purposes stated therein and said monies are hereby authorized to be expended for the purposes and objects specified in said budget.
3. The City Manager is authorized to approve expenditure adjustments within individual funds so long as the total appropriated within each major fund is not exceeded.

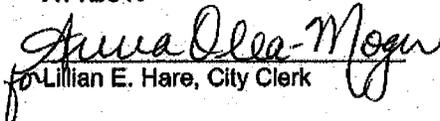
This resolution shall become effective immediately upon adoption.

**PASSED and ADOPTED** at a regular meeting of the City Council of the City of Rancho Cordova, held on the 20<sup>th</sup> day of June, 2005, by the following vote:

**AYES:** Skoglund, McGarvey, Cooley  
**NOES:** None  
**ABSENT:** Sander  
**ABSTAIN:** Budge

  
Ken Cooley, Mayor

**ATTEST:**

  
Lillian E. Hare, City Clerk

**CITY OF RANCHO CORDOVA**

**RESOLUTION NO. 78-2005**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RANCHO CORDOVA  
ADOPTING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2005 – 2006  
AND MAKING THE ANNUAL ELECTION FOR ADJUSTMENT FACTORS**

**WHEREAS**, the people of California on November 6, 1979, added Article XIII-B to the State Constitution placing various limitations on the appropriations of state and local governments; and

**WHEREAS**, the State Legislature adopted Chapters 1205 and 1342 of the 1980 Statutes which implemented Article XIII-B; and

**WHEREAS**, the people of California on June 5, 1990 amended Article XIII-B effective July 1, 1990; and

**WHEREAS**, the provisions of the amendments have been interpreted by a coalition of statewide organizations, and the organizations have issued through the League of California Cities revised guidelines to calculate the appropriations limit; and

**WHEREAS**, section 7910 of the Government Code requires cities to adopt a resolution setting the annual appropriations limit at a regularly scheduled meeting or a noticed special meeting; and

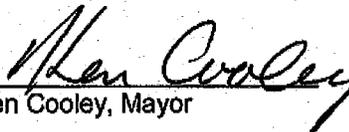
**WHEREAS**, the City of Rancho Cordova has complied with the provisions of Article XIII-B in calculating the Appropriations Limit for Fiscal Year 2005 – 2006.

**NOW, THEREFORE BE IT RESOLVED** by the City Council of the City of Rancho Cordova that:

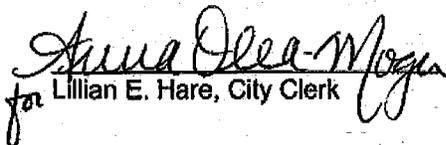
1. The Fiscal Year 2005 – 2006 Appropriations Limit shall be \$38,230,230
2. The Fiscal Year 2005 – 2006 Appropriations subject to the Limit is \$16,188,874
3. The annual election for Adjustment Factors shall be to use the growth in City population and the increase in the per-capita personal income for the State of California.

**PASSED and ADOPTED** at a regular meeting of the City Council of the City of Rancho Cordova, held on the 20<sup>th</sup> day of June, 2005, by the following vote:

**AYES:** Budge, Skoglund, McGarvey, Cooley  
**NOES:** None  
**ABSENT:** Sander  
**ABSTAIN:** None

  
Ken Cooley, Mayor

**ATTEST:**

  
for Lillian E. Hare, City Clerk

## **GANN CALCULATIONS – SCHEDULE #1**

	<i>USER FEES VERSUS COSTS</i>			
	<b>Planning Services</b>	<b>Building &amp; Safety</b>	<b>Engineerng Fees</b>	<b>FY 2005 -- 2006 Fiscal Year</b>
COSTS REASONABLY BORNE	\$ 1,610,921	\$ 2,299,150	\$ 996,036	\$ 4,906,107
FEES	<u>1,279,000</u>	<u>4,826,205</u>	<u>552,336</u>	<u>6,657,541</u>
AMOUNT OF FEE REVENUE LESS THAN COST	<u>\$ (331,921)</u>	<u>\$ 2,527,055</u>	<u>\$ (443,700)</u>	<u>\$ 1,751,434</u>

## GANN CALCULATIONS – SCHEDULE #2

	<b>ALLOCATION OF TAXES</b>					
	General Fund		Special Revenue Fund		Total	
	Subject	Not Subject	Subject	Not Subject	Subject	Not Subject
Property Taxes	5,905,800	-	-	-	5,905,800	-
Property Tax In Lieu MVL	2,941,200	-	-	-	2,941,200	-
Sales Taxes	9,600,000	-	-	-	9,600,000	-
Other Taxes:						
Garbage Franchise Fee	-	649,496	-	-	-	649,496
Cable Franchise Fee	-	233,226	-	-	-	233,226
PG&E Franchise Fee	-	27,000	-	-	-	27,000
Telephone Franchise	-	25,000	-	-	-	25,000
Business Lic. Tax	-	-	-	-	-	-
Property Transfer Tax	500,000	-	-	-	500,000	-
Police Tax	204,000	-	-	-	204,000	-
Utility User Tax	1,585,000	-	-	-	1,585,000	-
Transient Occupancy Tax	2,200,000	-	-	-	2,200,000	-
Traffic Mitigation Fees	-	-	-	-	-	-
<b>TOTAL TAXES</b>	<b>22,936,000</b>	<b>934,722</b>	-	-	<b>22,936,000</b>	<b>934,722</b>
From State:						
Motor Vehicle In Lieu	1,950,000	-	-	-	1,950,000	-
Off Highway	-	-	-	-	-	-
Gas Tax	-	-	-	1,350,000	-	1,350,000
Prop. 172 Sales Taxes	-	-	-	-	-	-
Homeowners Relief	5,400	-	-	-	5,400	-
SB 90 Reimbursements	-	-	-	-	-	-
<b>Sub-Total</b>	<b>1,955,400</b>	-	-	<b>1,350,000</b>	<b>1,955,400</b>	<b>1,350,000</b>
Other Intergovernmental						
Measure A Sales Tax	-	-	-	2,449,102	-	2,449,102
Zinfandel Impact Fees	-	-	-	3,145,500	-	3,145,500
CDBG Block Grant	-	-	-	784,000	-	784,000
Grants	-	95,423	-	342,796	-	438,219
Comm. Fac. Fees	-	-	-	1,501,000	-	1,501,000
Traffic Impact Fees	-	-	-	2,200,000	-	2,200,000
Park Development Impact	-	-	-	950,000	-	950,000
Low Income Housing	-	-	-	95,000	-	95,000
Sunrise Douglas Impact	-	-	-	4,142,000	-	4,142,000
General Plan Impact	-	-	-	131,600	-	131,600
Environmental Impact	-	-	-	50,000	-	50,000
Flood Mitigation	-	-	-	-	-	-
<b>Sub-Total Other Intergov't'l</b>	-	<b>95,423</b>	-	<b>15,790,998</b>	-	<b>15,886,421</b>
Locally Raised:						
Sp. Benefit - Assmt. Districts	-	-	-	110,000	-	110,000
Licenses Permits & Fees	-	5,202,313	-	-	-	5,202,313
Interest	-	-	-	-	-	-
Alarm Permits	-	9,600	-	-	-	9,600
Fines/Forfeitures & Penalties	-	448,572	-	-	-	448,572
Rents	-	1,142,646	-	-	-	1,142,646
Charges for Services	-	2,477,978	-	-	-	2,477,978
Transfers In.	-	575,456	-	-	-	575,456
Other						
<b>Sub-Total Locally Raised</b>	-	<b>9,856,565</b>	-	<b>110,000</b>	-	<b>9,966,565</b>
<b>TOTAL ALL FUNDS</b>	<b>24,891,400</b>	<b>10,886,710</b>	-	<b>17,250,998</b>	<b>24,891,400</b>	<b>28,137,708</b>

## **GANN CALCULATIONS – SCHEDULE #3**

### ***INTEREST EARNINGS PRODUCED BY TAXES***

	Amount	Source
A. Non-Interest Tax Proceeds	\$ 24,891,400	Worksheet # 2
B. Minus Exclusions	<u>6,861,342</u>	Worksheet # 7
C. Net Invested Taxes	<u>18,030,058</u>	( A-B )
D. Total Non-Interest Budget	<u>34,785,649</u>	Worksheet # 2
E. Tax Proceeds as % of Budget	51.83%	( C/D )
F. Interest Earnings	30,000	Budget
G. Amount of Interest Earned from Taxes	<u>\$ 15,550</u>	( E*F )
H. Amount of Interest Earned from Non-Taxes	<u>\$ 14,450</u>	( F-G )

## **GANN CALCULATIONS – SCHEDULE #4**

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### ***APPROPRIATIONS SUBJECT TO LIMITATION***

	Amount	Source
A. Proceeds of Taxes	\$ 24,906,950	Worksheet # 2
B. Exclusions	<u>6,861,342</u>	Worksheet # 7
C. Appropriations Subject to Limitation	<u>18,045,608</u>	( A-B )
D. Current Year Limitation	<u>38,230,230</u>	Worksheet # 6
E. Over/(Under) Limit	<u>\$ (20,184,622)</u>	( C-D )

## GANN CALCULATIONS – SCHEDULE #5

### APPROPRIATIONS LIMIT

	<b>Amount</b>	<b>Source</b>
A. Last Year's Limit	\$ 36,010,121	Voter Approved
B. Adjustment Factors		
1. Growth in Rancho Corodova Popultion	1.0086	State Finance
2. Growth in California Per Capita Income	1.0526	State Finance
Total Adjustment %	1.0617	( B1 * B2 )
C. Annual Adjustment \$	2,220,109	( B*A)
D. Other Adjustments		
Lost Responsibility (-)	-	
Transfer to Private (-)	-	
Transfer to Fees (-)	-	
Assumed Responsibility (+)	-	
SubTotal	-	
E. Total Adjustments	2,220,109	( C+D)
F. This Year's Limit	\$ 38,230,230	( A+E)

## GANN CALCULATIONS – SCHEDULE #6

### APPROPRIATIONS LIMIT ANALYSIS

<b>FY 2004-2005 Appropriations Limit (Approved by voters)</b>		<b>\$ 36,010,121</b>
<b>Adjustment Factors</b>		
Change in Per Capita Personal Income (FY 2004-2005)		1.0526
Increase in Rancho Cordova Population		1.0086
Factor for Fiscal Year 2005-2006		1.0617
 <b>FY 2005-2006 Appropriations Limit</b>		 <b>\$ 38,230,230</b>
FY 2005-2006 Proceeds of Taxes	24,906,950	
Exclusion	<u>(6,861,342)</u>	
 <b>FY 2005-2006 Appropriations Subject to Limit</b>		 <b><u>18,045,608</u></b>
 <b>FY 2005-2006 Appropriations Under Limit</b>		 <b>\$ 20,184,622</b>

## GANN CALCULATIONS – SCHEDULE #7

### EXCLUSIONS TO APPROPRIATIONS LIMIT

COURT ORDERS	\$	-
FEDERAL MANDATES		
FLSA Payments		6,200
Medicare Payments		52,257
Landfill Closure Costs		-
Underground Tank Monitoring		-
Unemployment Payments		12,376
TOTAL FEDERAL MANDATES		70,833
QUALIFIED CAPITAL OUTLAYS		
Computer Software		785,000
Office Improvements		-
Vehicles		245,000
Computer Upgrades		150,000
		1,180,000
QUALIFIED DEBT SERVICE		
County Mitigation Payment		-
County Revenue Neutrality Agreement		5,610,509
		5,610,509
<b>TOTAL EXCLUDED APPROPRIATIONS</b>	<b>\$</b>	<b>6,861,342</b>

## GANN CALCULATIONS – SCHEDULE #8

### CALCULATION OF PROCEEDS OF TAXES

REVENUE	Proceeds of Taxes	Non-Proceeds of Taxes	Total
Taxes	\$ 22,936,000	\$ 934,722	\$ 23,870,722
Subventions from State			-
Motor Vehicle In Lieu	1,950,000	-	1,950,000
Gas Tax	-	1,350,000	1,350,000
Homeowner's Relief	5,400	-	5,400
SB 90 Reimbursements	-	-	-
Other Intergovernmental	-	784,000	784,000
Locally Raised			-
Local Dedicated Sales Tax	-	2,449,102	2,449,102
Special Benefit-Landscape Assessments	-	110,000	110,000
Impact Fees	-	12,215,100	12,215,100
Grants	-	438,219	438,219
Licenses and Permits	-	5,202,313	5,202,313
Fines, Forfeiture and Penalties	-	448,572	448,572
Rents	-	1,142,646	1,142,646
Charges for Services	-	2,477,978	2,477,978
User Fees	-	6,657,541	6,657,541
Transfers In	-	575,456	575,456
Other	-	-	-
SubTotal	24,891,400	34,785,649	59,677,049
Interest Earnings	15,550	14,450	30,000
Total Revenue	24,906,950	34,800,099	59,707,049
Reserve Withdrawals	-	-	-
<b>TOTAL BUDGET APPROPRIATIONS</b>	<b>\$ 24,906,950</b>	<b>\$ 34,800,099</b>	<b>\$ 59,707,049</b>

## **FREQUENTLY ASKED QUESTIONS**

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The City of Rancho Cordova designed the Annual Budget to offer citizens an understandable and meaningful budget document. This guide along with the Glossary of Terms will provide assistance to those unfamiliar with Rancho Cordova's budgeting and financial processes.

### **WHAT IS A "FISCAL YEAR (FY)" AND WHEN DOES IT BEGIN AND END?**

The City of Rancho Cordova follows a Fiscal Year (FY) that starts on July 1st and ends on June 30th. A Fiscal Year is the period designated by the city for the beginning and ending of financial transactions or a budget cycle. The "2006 Annual Budget" or "Fiscal Year 2005 – 2006" refers to the period that begins on July 1, 2005 and concludes on June 30, 2006.

### **WHAT DOES IT MEAN TO "ADOPT THE BUDGET?"**

Budget adoption is a formal action taken by the City Council that sets the city's priorities and spending limits for the next year. The Fiscal Year 2005-06 budget was formally adopted by the passage of the "Appropriations Resolution", though city staff had been preparing the budget for months in advance.

### **WHAT IS AN "APPROPRIATING RESOLUTION"?**

The City of Rancho Cordova adopts the annual budget with the "appropriating resolution". The resolution requires a majority of the Council to approve.

### **WHAT IS MEANT BY "BUDGET APPROPRIATIONS?"**

Budget appropriations refer to authorizations made by the City Council that permit the city to incur obligations and expend resources. When the City Council appropriates funds, they are saying the community should, for example, spend its money on public safety, or make investments that improve the quality of life in Rancho Cordova. The city cannot collect or spend money unless it is appropriated, and this ensures the public's money is spent according to the public's needs as expressed by the democratically elected City Council.

### **WHAT IS DEBT SERVICE?**

A family's debt service is the payments they make on loans, such as a mortgage or credit cards. Principal and interest payments on outstanding bonds are referred to as debt service. Just like a family cannot skip a mortgage payment or credit card payment, the city must keep up on its debt service, so this will always be part of the city's budget.

### **WHAT IS AN ENCUMBRANCE?**

An encumbrance refers to the formal accounting recognition of commitments to expend resources in the future. For example, when a purchase order is issued for equipment, that fund is encumbered until delivery. Once the equipment arrives the invoice is paid and the encumbrance becomes an expenditure.

**WHAT IS AN EXPENDITURE?**

Expenditures represent a decrease in fund resources or, stated simply, a recorded expense.

**WHAT IS A FULL-TIME EQUIVALENT POSITION (FTE)?**

An FTE refers to one or more employees working a total of 40 hours per week, or 2,080 hours per year. For example, a part-time employee working 20 hours per week would be considered a 0.5 FTE.

**WHAT IS THE DEFINITION OF A BUDGET FUND?**

Rancho Cordova has numerous budget funds to help keep track of and focus resources. These include the General Fund, Gas Tax Fund and Debt Service Fund, to name just a few. A family might use several funds, too, in order to help manage their finances and determine how close they are to reaching certain goals. For instance, a family might have a children's college fund, a retirement fund, a vacation fund and household expenses fund. A budget fund, then, is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. Rancho Cordova uses separate funds in order to correctly and legally track revenues and expenditures by program.

**WHAT IS A FUND BALANCE?**

Fund balance refers to the remainder or carryover that occurs when actual revenues exceed budgeted revenues and/or when actual expenditures are less than budgeted expenditures at the end of the fiscal year (June 30<sup>th</sup>). If the city budgets (plans to spend) \$3 million on roads next year, but only spends \$2 million, there is a \$1 million fund balance.

**WHERE DOES THE CITY'S REVENUE COME FROM?**

Rancho Cordova's revenue comes from a variety of sources, including sales taxes, property taxes, and user charges and from other units of governments such as the State of California. A visual depiction of all revenue sources as well as how the money is spent is shown in the Summary Section.

**WHAT IS "STATE SUBVENTIONS"?**

The State of California shares a portion of its tax revenues (gas tax and motor vehicle in-lieu taxes) with California cities and towns. This funding is divided amongst the local governments by various formulas, generally population. State subventions enables local governments to continue to provide basic services, such as police and fire protection, without burdening the residents with additional local taxes. These are the funds that are being jeopardized by the continuing state budget crisis.

**WHAT IS A BUDGET TRANSFER?**

A budget transfer moves budget appropriations between programs or funds. Transfers within funds may be done with the City Manager's authority as the City Manager position is appointed by the City Council to act as the city's chief executive officer. Transfer between funds requires City Council approval.

**WHAT ARE USER CHARGES?**

User charges are fees paid in direct receipt of a public service by the party who benefits from the service. Fees paid for recreation classes are examples of user charges. These make up approximately 12.7% of the city's general fund budget.

The above are some of the more frequently asked questions concerning the City of Rancho Cordova's budget. Additional definitions of terms used in the budget document are provided for in the Glossary of Terms and Acronyms. All questions concerning the City of Rancho Cordova's budget should be directed to:

City of Rancho Cordova  
Finance Department  
3121 Gold Canal Drive  
Rancho Cordova, CA 95670  
[bthomas@cityofranhocordova.org](mailto:bthomas@cityofranhocordova.org)  
Phone: (916) 942-0222  
Fax : (916) 853-1691

## GLOSSARY OF TERMS

<b>ADOPTED BUDGET</b>	The City Council approved annual budget establishing the legal authority for the expenditure of funds as set forth in the Appropriation Resolution
<b>ACCRUAL/ACCRUAL BASIS OF ACCOUNTING</b>	A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows
<b>ANNUAL FINANCIAL REPORT</b>	A financial report applicable to a single fiscal year
<b>APPROPRIATION</b>	An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of resources. Appropriations are usually made to fixed amounts and are typically granted for one-year period.
<b>ASSESSED VALUATION</b>	A valuation set upon real estate or other property by a government as a basis for a tax levy
<b>AUDIT</b>	A view of the City accounts by an independent auditing firm to substantiate year-end fund, salaries, reserves, and cash on hand
<b>BEGINNING/ENDING FUND BALANCE</b>	Appropriated resources available in a fund from the prior/current year after payment of the prior/current year's expenses. This is not necessarily cash on hand.
<b>BOND</b>	A City may raise capital by issuing a written promise to pay a specific sum of money, called the face value or principal amount, at a specified date or dates in the future, together with periodic interest at a specified rate.
<b>BUDGET</b>	A plan of financial operation embodying an estimate of proposed appropriations for a given period of time and the proposed means of financing them
<b>BUDGETARY BASIS</b>	The method of accounting applied to the budgetary accounts and process
<b>BUDGETARY CONTROL</b>	The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of appropriations and available resources
<b>BUDGET MESSAGE OR BUDGET TRANSMITTAL LETTER</b>	A general discussion of the proposed budget as presented in writing by the City Manager to the City Council. The message contains an explanation of principal budget items and summaries found in the prepared budget relative to the current year adopted budget.
<b>BUDGETARY BASIS</b>	The form of accounting utilized throughout the budget process
<b>DEBT SERVICE</b>	Payment of interest and repayment of principal to holders of the City's debt instruments (bonds)
<b>DEBT SERVICE FUND</b>	Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest

<b>DEFICIT</b>	An excess of expenditures or expenses over resources
<b>DEPARTMENT</b>	An operational and budgetary unit designated by the City Council to define and organize City operations
<b>DEPRECIATION</b>	The portion of the cost of a fixed-asset charged as an expense prorated over the estimated life of the asset
<b>ENCUMBRANCE</b>	An amount of money committed for the payment of goods and services not yet received or paid for. A purchase order is a common encumbrance.
<b>ESTIMATED REVENUES</b>	The budgeted, projected revenues expected to be realized during the budget (fiscal) year to finance all or part of the planned expenditures
<b>EXPENDITURE</b>	The actual payment for goods and services
<b>EXPENSES</b>	The incurrence of liabilities or the consumption of assets arising from the delivery or production of goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operation. The term applies to the City's Enterprise and Internal Service Funds.
<b>FISCAL YEAR (FY)</b>	A 12-month period of time to which the budget applies. For the City of Rancho Cordova it is July 1 <sup>st</sup> through June 30 <sup>th</sup>
<b>FIXED ASSET</b>	A long-lived tangible asset obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include land, buildings, equipment, improvements to other assets and infrastructure (i.e., streets, highways, bridges, etc.)
<b>FULL TIME EQUIVALENT (FTE) POSITION</b>	The amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee normally works in a year (2,080 hours)
<b>FUND</b>	An accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances and changes, therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
<b>FUND BALANCE</b>	The difference between the assets (revenues and other resources) and liabilities (expenditures incurred or committed to) for a particular fund. It also represents the accumulated net resources of a fund available for reservation, designation or for appropriation.
<b>GANN</b>	Refers to the last name of the individual who championed Proposition 13 and secured the passage of the constitutional amendment that led to the property tax rollback in the 1970's.
<b>GASB 34</b>	Governmental Accounting Standards Board
<b>GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)</b>	Uniform minimum standards and guidelines for accounting and reporting. These standards govern the form and content of the annual financial statements of an entity. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB)

<b>GENERAL FUND</b>	The primary governmental fund used to account for all financial resources, except those required to be accounted for in another fund
<b>GENERAL PLAN</b>	A comprehensive, long-range policy guide intended to promote efficient and desirable growth in the community
<b>GOVERNMENTAL FUNDS</b>	Distinguished by their measurement focus on determining financial position and changes in financial position
<b>GRANTS</b>	Contributions of gifts or cash or other assets from another government to be used or expended for a specific purpose, activity or facility
<b>INFRASTRUCTURE</b>	Facilities that support the continuance and growth of a community. Examples include roads, water lines, sewers, public buildings, parks and airports.
<b>INTERFUND TRANSFERS</b>	Monies moved from one fund to another. The money is transferred to finance the operations of another fund or to reimburse the fund for expenses.
<b>LINE ITEM</b>	The description of an object of expenditure, i.e. salaries, supplies, professional services, and other operational costs
<b>MAINTENANCE &amp; OPERATION (M&amp;O) COSTS</b>	The day-to-day operating and maintenance costs of a municipality. These costs include personnel, gas, electric utility bills, telephone expense, reproduction costs, postage, and vehicle maintenance
<b>MODIFIED ACCRUAL</b>	An adaptation of the accrual basis of accounting for governmental funds types. Revenues and other financing resources are recognized when they become available to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred.
<b>NOTES</b>	A paper that acknowledges a debt and promises payment to a specified party of a specific sum, describing a time of maturity that is either definite or will become definite
<b>OBJECT</b>	An individual expenditure account
<b>OBJECTIVE</b>	A measurable output that an organization strives to achieve within a designated time frame. The achievement of the objective advances an organization toward a corresponding goal.
<b>OPERATING BUDGET</b>	Plans of current expenditures and the proposed means of financing them. The annual operating budget, as distinguished from the capital program budget, is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.
<b>OPERATING DEFICIT</b>	The deficiency of operating revenues under expenditures
<b>OPERATING EXPENSES</b>	Expenditures for materials, supplies, and services which are ordinarily consumed with a fiscal year and which are not included in the program inventories
<b>OPERATING SURPLUS</b>	The excess of operating revenues over operating expenditures
<b>ORDINANCE</b>	A formal legislative enactment by the City Council. It is the full force and effect of law within the City boundaries unless pre-empted by a higher form of law.

<b>PERFORMANCE MEASURES</b>	Measurement of service performance indicators that reflect the amount of money spent on services and the resulting outcomes at a specific level of services provided
<b>PROGRAM</b>	A group of related activities performed by one or more organizational units for the purpose of accomplishing a City responsibility
<b>PROPOSED BUDGET</b>	This refers to the status of an annual budget, which has been submitted to the City Council by the City Manager and is pending public review and City Council adoption. Also referred to as the "Preliminary Budget".
<b>RESERVE</b>	An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriations
<b>RESOLUTION</b>	A special order of the City Council, which has a lower legal standing than an ordinance
<b>RESOURCES</b>	Total amounts available for appropriation including estimated revenues, fund transfers and beginning fund balances
<b>RETAINED EARNINGS</b>	An equity account reflecting the accumulated earnings of an enterprise or internal service fund
<b>REVENUE</b>	Income received through such sources as taxes, fines, fees, grants or service charges that can be used to finance operations or capital assets
<b>RISK MANAGEMENT</b>	An organized attempt to protect an organization's assets against accidental loss in the most cost-effective manner
<b>SELF INSURANCE</b>	A term often used to describe the retention by an entity of a risk of loss arising out of the ownership of property or the activity of the agency. It is distinguished from the transfer of risk to a third party (insurance company).
<b>SERVICE EFFORT</b>	A measure of expected output by a budgetary program
<b>SPECIAL REVENUE FUNDS</b>	A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes
<b>SUBVENTIONS</b>	Revenues collected by the State (or other level of government), which are allocated to the City on a formula basis. The major subventions received by the City come from the State of California and include motor vehicle in-lieu and gas tax.
<b>TAX ALLOCATION BONDS</b>	A bond that issued that has a specific tax revenue source that backs the payment of the debt. In the City, these are not issued for General Fund purposes.
<b>TRANSFER IN/OUT</b>	Movement of resources between two funds. Example: An Interfund transfer would include the transfer of operating resources from the General Fund to an Enterprise Fund.
<b>TRANSIENT OCCUPANCY TAX (TOT)</b>	This revenue source originates in a tax placed on lodging facilities for the occupancy of a room. Rancho Cordova has a 12% tax for such occupancies.
<b>TRUST FUNDS</b>	Funds held by the City that are subject to the terms of the trust that created the source of funding

<b>USER CHARGES</b>	The payment of a fee in direct receipt of a public service by the party who benefits from the service
<b>WORKLOAD INDICATORS</b>	Statistical information that indicates the demands for services within a given department or division. Workload indicators are a type of performance measure utilized by departments or divisions to assess its level of service.

## ACRONYMS

Throughout the budget, acronyms are used that are familiar to those in government but are quite unfamiliar to those who do not work in that setting. Efforts were made to list as many of those that were used in the budget document and follow:

<b>"CAD"</b>	Computer Aided Dispatch
<b>"CAD/RMS/MDC"</b>	Computer Aided Dispatch/Records Management System/Mobile Data Computers
<b>"CAFR"</b>	Comprehensive Annual Financial Report or Annual Financial Report
<b>"CDBG"</b>	Community Development Block Grant
<b>"COPPS"</b>	Community Oriented Policing and Problem Solving
<b>"CSR's"</b>	Customer Service Representatives
<b>"DARE"</b>	Drug Abuse Resistance Education
<b>"DBE"</b>	Disadvantaged Business Enterprise
<b>"EIR"</b>	Environmental Impact Report
<b>"FPPC"</b>	Fair Political Practices Commission
<b>"FTP"</b>	File Transfer Protocol
<b>"FEIR"</b>	Final Environmental Impact Report
<b>"FEMA"</b>	Federal Emergency Management Administration
<b>"GIS"</b>	Geographic Information Services
<b>"HVAC"</b>	Heating Ventilation and Air Conditioning
<b>"ISTEA"</b>	Intermodal Surface Transportation Efficiency Act
<b>"ISTEA-RTSOP"</b>	ISTEA-Regional Traffic Signal Operations Program
<b>"ISTEA-STP-5311"</b>	ISTEA-Surface Transportation Program-5311
<b>"LED"</b>	Light Emitting Diode
<b>"LLEBG"</b>	Local Law Enforcement Block Grant
<b>"LLESSF"</b>	Law Enforcement Supplemental Services
<b>"MDC"</b>	Mobile Data Computing
<b>"MOU"</b>	Memorandum of Understanding
<b>"OES"</b>	Office of Emergency Services
<b>"PG&amp;E"</b>	Pacific Gas & Electric
<b>"POST"</b>	Police Officers Standards and Training
<b>"RIM"</b>	Records and Information Management
<b>"RMS"</b>	Records Management System
<b>"SEMS"</b>	Standardized Emergency Management System
<b>"SWAT"</b>	Special Weapons and Tactics
<b>"TDA"</b>	Transportation Development Act
<b>"TEA-21"</b>	Transportation efficiency Act of the 21 <sup>st</sup> Century
<b>"TED"</b>	Training and Education Development
<b>"TFCA"</b>	Transportation Fund for Clean Air
<b>"WC"</b>	Worker's Compensation