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## MEMORANDUM



**DATE:** May 30, 2014  
**TO:** General Public  
**FROM:** Donna Silva, Finance Director  
**SUBJECT:** CITY'S APPROPRIATIONS LIMIT

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Article X111B of the California State Constitution sets limits on the amount of tax revenues that local governments can appropriate in a given fiscal year. Each year, the City of Rancho Cordova is required to adopt a resolution establishing an appropriations limit. This action is currently scheduled for the City Council meeting of Monday, June 16, 2014. The appropriation limits from FY 10/11 through FY 13/14 are being revised to reflect the transfer of financial responsibility for the Sunrise-Folsom Annexation Area. FY 14/15 Appropriations Limit will also be presented.

Due to the 15-day required public notification and review process, included are the Appropriations Limit Schedules 1 thru 8 for FY 10/11 thru FY 14/15. The agenda, resolutions and staff reports will be available no later than 72 hours prior to the meeting and may be obtained from the Office of the City Clerk.

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2010-11 GANN CALCULATIONS**

**SCHEDULE NO. 1**

|   | <b>USER FEES VERSUS COSTS</b>  |                                  |                                  |                              |                                       |
|---|--------------------------------|----------------------------------|----------------------------------|------------------------------|---------------------------------------|
|   | <b>Planning<br/>Services</b>   | <b>Building &amp;<br/>Safety</b> | <b>Engineering<br/>Fees</b>      | <b>Legal Fees</b>            | <b>FY 2010 - 2011<br/>Fiscal Year</b> |
| <b>COSTS REASONABLY BORNE<br/>FEES</b>          | \$ 1,589,750<br><u>871,000</u> | \$ 1,056,800<br><u>1,392,300</u> | \$ 4,063,550<br><u>3,399,400</u> | \$ 860,500<br><u>270,900</u> | \$ 7,570,600<br><u>5,933,600</u>      |
| <b>AMOUNT OF FEE REVENUE<br/>LESS THAN COST</b> | <u>\$ (718,750)</u>            | <u>\$ 335,500</u>                | <u>\$ (664,150)</u>              | <u>\$ (589,600)</u>          | <u>\$ (1,637,000)</u>                 |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2010-11 GANN CALCULATIONS**

**SCHEDULE NO. 2**

**ALLOCATION OF TAXES**

|                                    | General Fund         |                     | Special Revenue Fund |                      | Total                |                      |
|------------------------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
|                                    | Subject              | Not Subject         | Subject              | Not Subject          | Subject              | Not Subject          |
| Property Taxes                     | \$ 8,206,100         | \$ -                | \$ -                 | \$ -                 | \$ 8,206,100         | \$ -                 |
| Property Taxes In Lieu             | 4,750,000            | -                   | -                    | -                    | 4,750,000            | -                    |
| Sales Taxes                        | 9,748,000            | -                   | -                    | -                    | 9,748,000            | -                    |
| Other Taxes:                       |                      |                     |                      |                      |                      |                      |
| Garbage Franchise Fee              | -                    | 785,000             | -                    | -                    | -                    | 785,000              |
| Cable Franchise Fee                | -                    | 310,000             | -                    | -                    | -                    | 310,000              |
| PG&E Franchise Fee                 | -                    | 74,000              | -                    | -                    | -                    | 74,000               |
| Other Franchise                    | -                    | 67,900              | -                    | -                    | -                    | 67,900               |
| Property Transfer Tax              | 262,000              | -                   | -                    | -                    | 262,000              | -                    |
| Police Tax                         | 930,000              | -                   | -                    | -                    | 930,000              | -                    |
| Utility User Tax                   | 1,961,400            | -                   | -                    | -                    | 1,961,400            | -                    |
| Transient Occupancy Tax            | 2,074,500            | -                   | -                    | -                    | 2,074,500            | -                    |
| Traffic Mitigation Fees            | -                    | -                   | -                    | -                    | -                    | -                    |
| <b>TOTAL TAXES</b>                 | <b>27,932,000</b>    | <b>1,236,900</b>    | <b>-</b>             | <b>-</b>             | <b>27,932,000</b>    | <b>1,236,900</b>     |
| From State:                        |                      |                     |                      |                      |                      |                      |
| Motor Vehicle In Lieu              | 170,800              | -                   | -                    | -                    | 170,800              | -                    |
| Gas Tax                            | -                    | -                   | -                    | 987,300              | -                    | 987,300              |
| Homeowners Relief                  | 100,000              | -                   | -                    | -                    | 100,000              | -                    |
| TDA                                | -                    | -                   | 26,300               | -                    | 26,300               | -                    |
| SB 90 Reimbursements               | -                    | -                   | -                    | -                    | -                    | -                    |
| <b>Sub-Total</b>                   | <b>270,800</b>       | <b>-</b>            | <b>26,300</b>        | <b>987,300</b>       | <b>297,100</b>       | <b>987,300</b>       |
| Other Intergovernmental            |                      |                     |                      |                      |                      |                      |
| Measure A Sales Tax                | -                    | -                   | -                    | 8,226,600            | -                    | 8,226,600            |
| Proposition 42                     | -                    | -                   | -                    | 632,000              | -                    | 632,000              |
| CDBG Block Grant                   | -                    | -                   | -                    | 1,103,730            | -                    | 1,103,730            |
| Other Intergovernmental            | -                    | 45,000              | -                    | -                    | -                    | 45,000               |
| Grants                             | -                    | -                   | -                    | 17,717,270           | -                    | 17,717,270           |
| <b>Sub-Total Other Intergovt'l</b> | <b>-</b>             | <b>45,000</b>       | <b>-</b>             | <b>27,679,600</b>    | <b>-</b>             | <b>27,724,600</b>    |
| Locally Raised:                    |                      |                     |                      |                      |                      |                      |
| Sp. Benefit - Assmt. Districts     | -                    | -                   | -                    | 997,000              | -                    | 997,000              |
| Zinfandel Impact Fees              | -                    | -                   | -                    | 10,200               | -                    | 10,200               |
| Comm. Fac. Fees                    | -                    | -                   | -                    | 587,500              | -                    | 587,500              |
| Traffic Impact Fees                | -                    | -                   | -                    | 1,147,500            | -                    | 1,147,500            |
| Park Renovation Fees               | -                    | -                   | -                    | 105,000              | -                    | 105,000              |
| Low Income Housing                 | -                    | -                   | -                    | 15,000               | -                    | 15,000               |
| Sunrise Douglas Impact             | -                    | -                   | -                    | 1,855,100            | -                    | 1,855,100            |
| General Plan Impact                | -                    | -                   | -                    | 30,260               | -                    | 30,260               |
| Environmental Impact               | -                    | -                   | -                    | -                    | -                    | -                    |
| Mather Field Impact                | -                    | -                   | -                    | -                    | -                    | -                    |
| Roadway Improvement Fund           | -                    | -                   | -                    | 182,390              | -                    | 182,390              |
| Storm Water Utility Tax            | -                    | -                   | -                    | 1,079,000            | -                    | 1,079,000            |
| Licenses Permits & Fees            | -                    | 540,200             | -                    | 75,000               | -                    | 615,200              |
| Fines/Forfeitures & Penalties      | -                    | 1,157,000           | -                    | -                    | -                    | 1,157,000            |
| Rents                              | -                    | 317,000             | -                    | -                    | -                    | 317,000              |
| Charges for Services               | -                    | 482,800             | -                    | -                    | -                    | 482,800              |
| Transfers In                       | -                    | 892,000             | -                    | -                    | -                    | 892,000              |
| Other                              | -                    | -                   | -                    | 35,000               | -                    | 35,000               |
| <b>Sub-Total Locally Raised</b>    | <b>-</b>             | <b>3,389,000</b>    | <b>-</b>             | <b>6,118,950</b>     | <b>-</b>             | <b>9,507,950</b>     |
| <b>TOTAL ALL FUNDS</b>             | <b>\$ 28,202,800</b> | <b>\$ 4,670,900</b> | <b>\$ 26,300</b>     | <b>\$ 34,785,850</b> | <b>\$ 28,229,100</b> | <b>\$ 39,456,750</b> |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2010-11 GANN CALCULATIONS**

**SCHEDULE NO. 3**

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**INTEREST EARNINGS PRODUCED BY TAXES**

|   | <u>Amount</u>     | <u>Source</u> |
|---|-------------------|---------------|
| A. Non-Interest Tax Proceeds                | \$ 28,229,100     | Worksheet # 2 |
| B. Minus Exclusions                         | <u>7,045,372</u>  | Worksheet # 7 |
| C. Net Invested Taxes                       | <u>21,183,728</u> | ( A-B )       |
| D. Total Non-Interest Budget                | <u>45,390,350</u> | Worksheet # 2 |
| E. Tax Proceeds as % of Budget              | 46.67%            | ( C/D )       |
| F. Interest Earnings                        | 472,000           | Budget        |
| G. Amount of Interest Earned from Taxes     | <u>\$ 220,283</u> | ( E*F )       |
| H. Amount of Interest Earned from Non-Taxes | <u>\$ 251,717</u> | ( F-G )       |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2010-11 GANN CALCULATIONS**

**SCHEDULE NO. 4**

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**APPROPRIATIONS SUBJECT TO LIMITATION**

|   | Amount                 | Source         |
|---|------------------------|----------------|
| A. Proceeds of Taxes                    | \$ 28,449,383          | Schedule No. 8 |
| B. Exclusions                           | <u>7,045,372</u>       | Schedule No. 7 |
| C. Appropriations Subject to Limitation | <u>21,404,011</u>      | ( A-B )        |
| D. Current Year Limitation              | <u>50,113,160</u>      | Schedule No. 6 |
| E. Over/(Under) Limit                   | <u>\$ (28,709,149)</u> | ( C-D )        |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2010-11 GANN CALCULATIONS**

**SCHEDULE NO. 5**

**APPROPRIATIONS LIMIT**

|   | <u>Amount</u>        | <u>Source</u>  |
|---|----------------------|----------------|
| A. Last Year's Limit                      | \$ 49,062,242        | Voter Approved |
| B. Adjustment Factors                     |                      |                |
| 1. Growth in Rancho Cordova Population    | 1.0086               | State Finance  |
| 2. Growth in California Per Capita Income | 1.0127               | State Finance  |
| Total Adjustment %                        | 1.0214               | ( B1 * B2 )    |
| C. Annual Adjustment \$                   | <u>1,050,918</u>     | ( B*A)         |
| D. Other Adjustments                      |                      |                |
| Lost Responsibility (-)                   | -                    |                |
| Transfer to Private (-)                   | -                    |                |
| Transfer to Fees (-)                      | -                    |                |
| Assumed Responsibility (+)                | <u>1,689,152</u>     |                |
| Subtotal                                  | 1,689,152            |                |
| E. Total Adjustments                      | <u>2,740,070</u>     | ( C+D )        |
| F. This Year's Limit                      | <u>\$ 51,802,312</u> | ( A+E)         |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2010-11 GANN CALCULATIONS**

**SCHEDULE NO. 6**

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***APPROPRIATIONS LIMIT ANALYSIS***

|   |                    |                             |
|---|--------------------|-----------------------------|
| <b>FY 2009-2010 Appropriations Limit</b>            |                    | <b>\$ 49,062,242</b>        |
| <b>Adjustment Factors</b>                           |                    |                             |
| Change in Per Capita Personal Income (FY 2010-2011) |                    | 1.0127                      |
| Increase in Rancho Cordova Population               |                    | 1.0086                      |
| Factor for Fiscal Year 2010-2011                    |                    | 1.0214                      |
| Other Adjustments                                   |                    | 1,689,152                   |
| <b>FY 2010-2011 Appropriations Limit</b>            |                    | <b><u>\$ 51,802,312</u></b> |
| FY 2010-2011 Proceeds of Taxes                      | 28,449,383         |                             |
| Exclusion   | <u>(7,045,372)</u> |                             |
| <b>FY 2010-2011 Appropriations Subject to Limit</b> |                    | <b><u>21,404,011</u></b>    |
| <b>FY 2010-2011 Appropriations Under Limit</b>      |                    | <b>\$ 30,398,301</b>        |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2010-11 GANN CALCULATIONS**

***SCHEDULE NO. 7***

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***EXCLUSIONS TO APPROPRIATIONS LIMIT***

|                                      |           |                         |
|--------------------------------------|-----------|-------------------------|
| COURT ORDERS                         | \$        | -                       |
| FEDERAL MANDATES                     |           |                         |
| FLSA Payments                        |           | 12,600                  |
| Medicare Payments                    |           | 73,672                  |
| Landfill Closure Costs               |           | -                       |
| Underground Tank Monitoring          |           | -                       |
| Unemployment Payments                |           | -                       |
| TOTAL FEDERAL MANDATES               |           | <u>86,272</u>           |
| QUALIFIED CAPITAL OUTLAYS            |           |                         |
| Technology Enhancements              |           | 123,000                 |
| Building Improvements                |           | 90,800                  |
| Vehicles                             |           | -                       |
| Other Capital Equipment              |           | <u>30,600</u>           |
|                                      |           | 244,400                 |
| QUALIFIED DEBT SERVICE               |           |                         |
| Certificates of Participation        |           | 720,000                 |
| Transition Costs                     |           | -                       |
| Revenue Neutrality Payment           |           | <u>6,714,700</u>        |
|                                      |           | 6,714,700               |
| <b>TOTAL EXCLUDED APPROPRIATIONS</b> | <b>\$</b> | <b><u>7,045,372</u></b> |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2010-11 GANN CALCULATIONS**

**SCHEDULE NO. 8**

**CALCULATION OF PROCEEDS OF TAXES**

| <b>REVENUE</b>                        | <b>Proceeds of<br/>Taxes</b> | <b>Non-Proceeds<br/>of Taxes</b> | <b>Total</b>         |
|---------------------------------------|------------------------------|----------------------------------|----------------------|
| Taxes                                 | \$ 27,932,000                | \$ 1,236,900                     | \$ 29,168,900        |
| Subventions from State                |                              |                                  | -                    |
| Motor Vehicle In Lieu                 | 170,800                      | -                                | 170,800              |
| Gas Tax                               | -                            | 987,300                          | 987,300              |
| Homeowner's Relief                    | 100,000                      | -                                | 100,000              |
| SB 90 Reimbursements                  | -                            | -                                | -                    |
| TDA                                   | 26,300                       | -                                | 26,300               |
| Other Intergovernmental               | -                            | 1,780,730                        | 1,780,730            |
| Locally Raised                        |                              |                                  | -                    |
| Local Dedicated Sales Tax             | -                            | 8,226,600                        | 8,226,600            |
| Special Benefit-Landscape Assessments | -                            | 997,000                          | 997,000              |
| Impact Fees                           | -                            | 3,750,560                        | 3,750,560            |
| Grants                                | -                            | 17,717,270                       | 17,717,270           |
| Licenses and Permits                  | -                            | 615,200                          | 615,200              |
| Fines, Forfeiture and Penalties       | -                            | 1,157,000                        | 1,157,000            |
| Rents                                 | -                            | 317,000                          | 317,000              |
| Charges for Services                  | -                            | 482,800                          | 482,800              |
| Storm Water Utility Tax               | -                            | 1,079,000                        | 1,079,000            |
| Roadway Improvement Fund              | -                            | 182,390                          | 182,390              |
| User Fees                             | -                            | 5,933,600                        | 5,933,600            |
| Transfers In                          | -                            | 892,000                          | 892,000              |
| Other                                 | -                            | 35,000                           | 35,000               |
| Subtotal                              | <u>28,229,100</u>            | <u>45,390,350</u>                | <u>73,619,450</u>    |
|                                       |                              |                                  | -                    |
| Interest Earnings                     | <u>220,283</u>               | <u>251,717</u>                   | <u>472,000</u>       |
| Total Revenue                         | <u>28,449,383</u>            | <u>45,642,067</u>                | <u>74,091,450</u>    |
| Reserve Withdrawals                   | <u>-</u>                     | <u>-</u>                         | <u>-</u>             |
| TOTAL BUDGET APPROPRIATIONS           | <u>\$ 28,449,383</u>         | <u>\$ 45,642,067</u>             | <u>\$ 74,091,450</u> |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2011-12 GANN CALCULATIONS**

**SCHEDULE NO. 1**

|   | <b>USER FEES VERSUS COSTS</b> |                                  |                             |                   |                                       |
|---|-------------------------------|----------------------------------|-----------------------------|-------------------|---------------------------------------|
|   | <b>Planning<br/>Services</b>  | <b>Building &amp;<br/>Safety</b> | <b>Engineering<br/>Fees</b> | <b>Legal Fees</b> | <b>FY 2011 - 2012<br/>Fiscal Year</b> |
| COSTS REASONABLY BORNE                  | \$ 1,384,300                  | \$ 1,091,000                     | \$ 3,306,500                | \$ 962,000        | \$ 6,743,800                          |
| FEES                                    | 736,600                       | 1,125,000                        | 2,387,500                   | 302,900           | 4,552,000                             |
| AMOUNT OF FEE REVENUE<br>LESS THAN COST | \$ (647,700)                  | \$ 34,000                        | \$ (919,000)                | \$ (659,100)      | \$ (2,191,800)                        |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2011-12 GANN CALCULATIONS**

**SCHEDULE NO. 2**

**ALLOCATION OF TAXES**

|                                    | General Fund         |                     | Special Revenue Fund |                      | Total                |                      |
|------------------------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
|                                    | Subject              | Not Subject         | Subject              | Not Subject          | Subject              | Not Subject          |
| Property Taxes                     | \$ 7,574,000         | \$ -                | \$ -                 | \$ -                 | \$ 7,574,000         | \$ -                 |
| Property Taxes In Lieu             | 4,585,000            | -                   | -                    | -                    | 4,585,000            | -                    |
| Sales Taxes                        | 10,544,000           | -                   | -                    | -                    | 10,544,000           | -                    |
| Other Taxes:                       |                      |                     |                      |                      |                      |                      |
| Garbage Franchise Fee              | -                    | 924,000             | -                    | -                    | -                    | 924,000              |
| Cable Franchise Fee                | -                    | 420,000             | -                    | -                    | -                    | 420,000              |
| PG&E Franchise Fee                 | -                    | 74,000              | -                    | -                    | -                    | 74,000               |
| Other Franchise                    | -                    | 67,900              | -                    | -                    | -                    | 67,900               |
| Property Transfer Tax              | 150,000              | -                   | -                    | -                    | 150,000              | -                    |
| Police Tax                         | 1,004,000            | -                   | -                    | -                    | 1,004,000            | -                    |
| Utility User Tax                   | 3,120,000            | -                   | -                    | -                    | 3,120,000            | -                    |
| Transient Occupancy Tax            | 2,450,000            | -                   | -                    | -                    | 2,450,000            | -                    |
| Traffic Mitigation Fees            | -                    | -                   | -                    | -                    | -                    | -                    |
| <b>TOTAL TAXES</b>                 | <b>29,427,000</b>    | <b>1,485,900</b>    | <b>-</b>             | <b>-</b>             | <b>29,427,000</b>    | <b>1,485,900</b>     |
| From State:                        |                      |                     |                      |                      |                      |                      |
| Motor Vehicle In Lieu              | 200,000              | -                   | -                    | -                    | 200,000              | -                    |
| Gas Tax                            | -                    | -                   | -                    | 1,611,300            | -                    | 1,611,300            |
| Homeowners Relief                  | 110,000              | -                   | -                    | -                    | 110,000              | -                    |
| TDA                                | -                    | -                   | 37,860               | -                    | 37,860               | -                    |
| SB 90 Reimbursements               | -                    | -                   | -                    | -                    | -                    | -                    |
| <b>Sub-Total</b>                   | <b>310,000</b>       | <b>-</b>            | <b>37,860</b>        | <b>1,611,300</b>     | <b>347,860</b>       | <b>1,811,300</b>     |
| Other Intergovernmental            |                      |                     |                      |                      |                      |                      |
| Measure A Sales Tax                | -                    | -                   | -                    | 6,515,500            | -                    | 6,515,500            |
| Proposition 42                     | -                    | -                   | -                    | -                    | -                    | -                    |
| CDBG Block Grant                   | -                    | -                   | -                    | 797,900              | -                    | 797,900              |
| Other Intergovernmental Grants     | -                    | 138,000             | -                    | 12,374,800           | -                    | 12,512,800           |
| <b>Sub-Total Other Intergovt'l</b> | <b>-</b>             | <b>138,000</b>      | <b>-</b>             | <b>19,688,200</b>    | <b>-</b>             | <b>19,826,200</b>    |
| Locally Raised:                    |                      |                     |                      |                      |                      |                      |
| Sp. Benefit - Assmt. Districts     | -                    | -                   | -                    | 1,050,000            | -                    | 1,050,000            |
| Zinfandel Impact Fees              | -                    | -                   | -                    | 6,400                | -                    | 6,400                |
| Comm. Fac. Fees                    | -                    | -                   | -                    | 478,900              | -                    | 478,900              |
| Traffic Impact Fees                | -                    | -                   | -                    | 1,009,900            | -                    | 1,009,900            |
| Park Renovation Fees               | -                    | -                   | -                    | 134,700              | -                    | 134,700              |
| Low Income Housing                 | -                    | -                   | -                    | 15,000               | -                    | 15,000               |
| Sunrise Douglas Impact             | -                    | -                   | -                    | 2,597,100            | -                    | 2,597,100            |
| General Plan Impact                | -                    | -                   | -                    | 15,800               | -                    | 15,800               |
| Environmental Impact               | -                    | -                   | -                    | -                    | -                    | -                    |
| Mather Field Impact                | -                    | -                   | -                    | -                    | -                    | -                    |
| Roadway Improvement Fund           | -                    | -                   | -                    | 94,160               | -                    | 94,160               |
| Storm Water Utility Tax            | -                    | -                   | -                    | 300,000              | -                    | 300,000              |
| Licenses Permits & Fees            | -                    | 524,100             | -                    | 65,000               | -                    | 589,100              |
| Fines/Forfeitures & Penalties      | -                    | 1,395,000           | -                    | -                    | -                    | 1,395,000            |
| Rents                              | -                    | 485,700             | -                    | -                    | -                    | 485,700              |
| Charges for Services               | -                    | 322,100             | -                    | -                    | -                    | 322,100              |
| Transfers In                       | -                    | 828,700             | -                    | 100,000              | -                    | 928,700              |
| Other                              | -                    | -                   | -                    | 55,000               | -                    | 55,000               |
| <b>Sub-Total Locally Raised</b>    | <b>-</b>             | <b>3,555,600</b>    | <b>-</b>             | <b>5,921,960</b>     | <b>-</b>             | <b>9,477,560</b>     |
| <b>TOTAL ALL FUNDS</b>             | <b>\$ 29,737,000</b> | <b>\$ 5,179,500</b> | <b>\$ 37,860</b>     | <b>\$ 27,221,460</b> | <b>\$ 29,774,860</b> | <b>\$ 32,400,960</b> |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2011-12 GANN CALCULATIONS**

***SCHEDULE NO. 3***

---

***INTEREST EARNINGS PRODUCED BY TAXES***

|   | <u>Amount</u>     | <u>Source</u> |
|---|-------------------|---------------|
| A. Non-Interest Tax Proceeds                | \$ 29,774,860     | Worksheet # 2 |
| B. Minus Exclusions                         | <u>7,203,226</u>  | Worksheet # 7 |
| C. Net Invested Taxes                       | <u>22,571,634</u> | ( A-B )       |
| D. Total Non-Interest Budget                | <u>36,952,960</u> | Worksheet # 2 |
| E. Tax Proceeds as % of Budget              | 61.08%            | ( C/D )       |
| F. Interest Earnings                        | 160,000           | Budget        |
| G. Amount of Interest Earned from Taxes     | <u>\$ 97,731</u>  | ( E*F )       |
| H. Amount of Interest Earned from Non-Taxes | <u>\$ 62,269</u>  | ( F-G )       |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2011-12 GANN CALCULATIONS**

***SCHEDULE NO. 4***

---

***APPROPRIATIONS SUBJECT TO LIMITATION***

|   | Amount                 | Source         |
|---|------------------------|----------------|
| A. Proceeds of Taxes                    | \$ 29,872,591          | Schedule No. 8 |
| B. Exclusions                           | <u>7,203,226</u>       | Schedule No. 7 |
| C. Appropriations Subject to Limitation | <u>22,669,365</u>      | ( A-B )        |
| D. Current Year Limitation              | <u>53,835,365</u>      | Schedule No. 6 |
| E. Over/(Under) Limit                   | <u>\$ (31,166,000)</u> | ( C-D )        |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2011-12 GANN CALCULATIONS**

**SCHEDULE NO. 5**

**APPROPRIATIONS LIMIT**

|   | <u>Amount</u>        | <u>Source</u>  |
|---|----------------------|----------------|
| A. Last Year's Limit                      | \$ 51,802,312        | Voter Approved |
| B. Adjustment Factors                     |                      |                |
| 1. Growth in Rancho Cordova Population    | 1.0138               | State Finance  |
| 2. Growth in California Per Capita Income | 1.0251               | State Finance  |
| Total Adjustment %                        | 1.0392               | ( B1 * B2 )    |
| C. Annual Adjustment \$                   | <u>2,033,053</u>     | ( B*A)         |
| D. Other Adjustments                      |                      |                |
| Lost Responsibility (-)                   | -                    |                |
| Transfer to Private (-)                   | -                    |                |
| Transfer to Fees (-)                      | -                    |                |
| Assumed Responsibility (+)                | -                    |                |
| Subtotal                                  | <u>-</u>             |                |
| E. Total Adjustments                      | <u>2,033,053</u>     | ( C+D )        |
| F. This Year's Limit                      | <u>\$ 53,835,365</u> | ( A+E)         |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2011-12 GANN CALCULATIONS**

***SCHEDULE NO. 6***

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***APPROPRIATIONS LIMIT ANALYSIS***

|   |                    |                          |
|---|--------------------|--------------------------|
| <b>FY 2010-2011 Appropriations Limit</b>            |                    | <b>\$ 51,802,312</b>     |
| <b>Adjustment Factors</b>                           |                    |                          |
| Change in Per Capita Personal Income (FY 2011-2012) |                    | 1.0251                   |
| Increase in Rancho Cordova Population               |                    | 1.0138                   |
| Factor for Fiscal Year 2011-2012                    |                    | 1.0392                   |
| <br>  |                    |                          |
| <b>FY 2011-2012 Appropriations Limit</b>            |                    | <b>\$ 53,835,365</b>     |
| <br>  |                    |                          |
| FY 2011-2012 Proceeds of Taxes                      | 29,872,591         |                          |
| Exclusion   | <u>(7,203,226)</u> |                          |
| <br>  |                    |                          |
| <b>FY 2011-2012 Appropriations Subject to Limit</b> |                    | <b><u>22,669,365</u></b> |
| <br>  |                    |                          |
| <b>FY 2011-2012 Appropriations Under Limit</b>      |                    | <b>\$ 31,166,000</b>     |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2011-12 GANN CALCULATIONS**

**SCHEDULE NO. 7**

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**EXCLUSIONS TO APPROPRIATIONS LIMIT**

|                                      |           |                         |
|--------------------------------------|-----------|-------------------------|
| COURT ORDERS                         | \$        | -                       |
| FEDERAL MANDATES                     |           |                         |
| FLSA Payments                        |           | -                       |
| Medicare Payments                    |           | 75,126                  |
| Landfill Closure Costs               |           | -                       |
| Underground Tank Monitoring          |           | -                       |
| Unemployment Payments                |           | -                       |
| TOTAL FEDERAL MANDATES               |           | <u>75,126</u>           |
| QUALIFIED CAPITAL OUTLAYS            |           |                         |
| Technology Enhancements              |           | 59,500                  |
| Building Improvements                |           | 114,000                 |
| Vehicles                             |           | -                       |
| Other Capital Equipment              |           | <u>30,600</u>           |
|                                      |           | 204,100                 |
| QUALIFIED DEBT SERVICE               |           |                         |
| Certificates of Participation        |           | 720,200                 |
| Revenue Neutrality Payment           |           | <u>6,924,000</u>        |
|                                      |           | 6,924,000               |
| <b>TOTAL EXCLUDED APPROPRIATIONS</b> | <b>\$</b> | <b><u>7,203,226</u></b> |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2011-12 GANN CALCULATIONS**

**SCHEDULE NO. 8**

**CALCULATION OF PROCEEDS OF TAXES**

| <b>REVENUE</b>                        | <b>Proceeds of<br/>Taxes</b> | <b>Non-Proceeds<br/>of Taxes</b> | <b>Total</b>                |
|---------------------------------------|------------------------------|----------------------------------|-----------------------------|
| Taxes                                 | \$ 29,427,000                | \$ 1,485,900                     | \$ 30,912,900               |
| Subventions from State                |                              |                                  | -                           |
| Motor Vehicle In Lieu                 | 200,000                      | -                                | 200,000                     |
| Gas Tax                               | -                            | 1,611,300                        | 1,611,300                   |
| Homeowner's Relief                    | 110,000                      | -                                | 110,000                     |
| SB 90 Reimbursements                  | -                            | -                                | -                           |
| TDA                                   | 37,860                       | -                                | 37,860                      |
| Other Intergovernmental               | -                            | 797,900                          | 797,900                     |
| Locally Raised                        |                              |                                  | -                           |
| Local Dedicated Sales Tax             | -                            | 6,515,500                        | 6,515,500                   |
| Special Benefit-Landscape Assessments | -                            | 1,050,000                        | 1,050,000                   |
| Impact Fees                           | -                            | 4,257,800                        | 4,257,800                   |
| Grants                                | -                            | 12,512,800                       | 12,512,800                  |
| Licenses and Permits                  | -                            | 589,100                          | 589,100                     |
| Fines, Forfeiture and Penalties       | -                            | 1,395,000                        | 1,395,000                   |
| Rents                                 | -                            | 485,700                          | 485,700                     |
| Charges for Services                  | -                            | 322,100                          | 322,100                     |
| Storm Water Utility Tax               | -                            | 300,000                          | 300,000                     |
| Roadway Improvement Fund              | -                            | 94,160                           | 94,160                      |
| User Fees                             | -                            | 4,552,000                        | 4,552,000                   |
| Transfers In                          | -                            | 928,700                          | 928,700                     |
| Other                                 | -                            | 55,000                           | 55,000                      |
| Subtotal                              | <u>29,774,860</u>            | <u>36,952,960</u>                | <u>66,727,820</u>           |
| Interest Earnings                     | <u>97,731</u>                | <u>62,269</u>                    | <u>160,000</u>              |
| Total Revenue                         | <u>29,872,591</u>            | <u>37,015,229</u>                | <u>66,887,820</u>           |
| Reserve Withdrawals                   | <u>-</u>                     | <u>-</u>                         | <u>-</u>                    |
| <b>TOTAL BUDGET APPROPRIATIONS</b>    | <u><u>\$ 29,872,591</u></u>  | <u><u>\$ 37,015,229</u></u>      | <u><u>\$ 66,887,820</u></u> |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2012-13 GANN CALCULATIONS**

**SCHEDULE NO. 1**

**USER FEES VERSUS COSTS**

|   | <b>Planning<br/>Services</b> | <b>Building &amp;<br/>Safety</b> | <b>Engineering<br/>Fees</b> | <b>Legal Fees</b>   | <b>FY 2012 - 2013<br/>Fiscal Year</b> |
|---|------------------------------|----------------------------------|-----------------------------|---------------------|---------------------------------------|
| COSTS REASONABLY BORNE                  | \$ 1,302,600                 | \$ 1,053,100                     | \$ 3,002,600                | \$ 672,800          | \$ 6,031,100                          |
| FEE REVENUE                             | <u>667,300</u>               | <u>1,250,000</u>                 | <u>1,704,700</u>            | <u>297,100</u>      | <u>3,919,100</u>                      |
| AMOUNT OF FEE REVENUE<br>LESS THAN COST | <u>\$ (635,300)</u>          | <u>\$ 196,900</u>                | <u>\$ (1,297,900)</u>       | <u>\$ (375,700)</u> | <u>\$ (2,112,000)</u>                 |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2012-13 GANN CALCULATIONS**

**SCHEDULE NO. 2**

**ALLOCATION OF TAXES**

|                                    | General Fund         |                     | Special Revenue Fund |                      | Total                |                      |
|------------------------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
|                                    | Subject              | Not Subject         | Subject              | Not Subject          | Subject              | Not Subject          |
| Property Taxes                     | \$ 6,656,000         | \$ -                | \$ -                 | \$ -                 | \$ 6,656,000         | \$ -                 |
| Property Taxes In Lieu             | 4,646,000            | -                   | -                    | -                    | 4,646,000            | -                    |
| Sales Taxes                        | 11,576,000           | -                   | -                    | -                    | 11,576,000           | -                    |
| Other Taxes:                       |                      |                     |                      |                      |                      |                      |
| Garbage Franchise Fee              | -                    | 1,324,000           | -                    | -                    | -                    | 1,324,000            |
| Cable Franchise Fee                | -                    | 475,000             | -                    | -                    | -                    | 475,000              |
| PG&E Franchise Fee                 | -                    | 83,000              | -                    | -                    | -                    | 83,000               |
| Other Franchise                    | -                    | 70,000              | -                    | -                    | -                    | 70,000               |
| Property Transfer Tax              | 150,000              | -                   | -                    | -                    | 150,000              | -                    |
| Police Tax                         | 1,076,800            | -                   | -                    | -                    | 1,076,800            | -                    |
| Utility User Tax                   | 3,595,000            | -                   | -                    | -                    | 3,595,000            | -                    |
| Transient Occupancy Tax            | 2,480,000            | -                   | -                    | -                    | 2,480,000            | -                    |
| Other Taxes                        | 110,000              | -                   | -                    | -                    | 110,000              | -                    |
| Traffic Mitigation Fees            | -                    | -                   | -                    | -                    | -                    | -                    |
| <b>TOTAL TAXES</b>                 | <b>30,289,800</b>    | <b>1,952,000</b>    | <b>-</b>             | <b>-</b>             | <b>30,289,800</b>    | <b>1,952,000</b>     |
| From State:                        |                      |                     |                      |                      |                      |                      |
| Motor Vehicle In Lieu              | 30,000               | -                   | -                    | -                    | 30,000               | -                    |
| Gas Tax                            | -                    | -                   | -                    | 1,758,100            | -                    | 1,758,100            |
| Homeowners Relief                  | 110,000              | -                   | -                    | -                    | 110,000              | -                    |
| TDA                                | -                    | -                   | 39,900               | -                    | 39,900               | -                    |
| SB 90 Reimbursements               | -                    | -                   | -                    | -                    | -                    | -                    |
| <b>Sub-Total</b>                   | <b>140,000</b>       | <b>-</b>            | <b>39,900</b>        | <b>1,758,100</b>     | <b>179,900</b>       | <b>1,758,100</b>     |
| Other Intergovernmental            | -                    | 338,200             | -                    | -                    | -                    | 338,200              |
| Measure A Sales Tax                | -                    | -                   | -                    | 2,077,400            | -                    | 2,077,400            |
| Proposition 42                     | -                    | -                   | -                    | -                    | -                    | -                    |
| CDBG Block Grant                   | -                    | -                   | -                    | 762,000              | -                    | 762,000              |
| Other Intergovernmental            | -                    | -                   | -                    | -                    | -                    | -                    |
| Grants                             | -                    | 138,000             | -                    | 8,226,600            | -                    | 8,364,600            |
| <b>Sub-Total Other Intergovt'l</b> | <b>-</b>             | <b>476,200</b>      | <b>-</b>             | <b>11,066,000</b>    | <b>-</b>             | <b>11,542,200</b>    |
| Locally Raised:                    |                      |                     |                      |                      |                      |                      |
| Sp. Benefit - Assmt. Districts     | -                    | -                   | -                    | 1,364,300            | -                    | 1,364,300            |
| Zinfandel Impact Fees              | -                    | -                   | -                    | 7,900                | -                    | 7,900                |
| Comm. Fac. Fees                    | -                    | -                   | -                    | 838,800              | -                    | 838,800              |
| Traffic Impact Fees                | -                    | -                   | -                    | 1,672,700            | -                    | 1,672,700            |
| Park Renovation Fees               | -                    | -                   | -                    | 183,000              | -                    | 183,000              |
| Low Income Housing                 | -                    | -                   | -                    | -                    | -                    | -                    |
| Sunrise Douglas Impact             | -                    | -                   | -                    | 2,693,800            | -                    | 2,693,800            |
| General Plan Impact                | -                    | -                   | -                    | 60,000               | -                    | 60,000               |
| Environmental Impact               | -                    | -                   | -                    | -                    | -                    | -                    |
| Mather Field Impact                | -                    | -                   | -                    | -                    | -                    | -                    |
| Roadway Improvement Fund           | -                    | -                   | -                    | 494,200              | -                    | 494,200              |
| Storm Water Utility Tax            | -                    | -                   | -                    | 300,000              | -                    | 300,000              |
| Licenses Permits & Fees            | -                    | 749,100             | -                    | 80,000               | -                    | 829,100              |
| Fines/Forfeitures & Penalties      | -                    | 1,281,500           | -                    | -                    | -                    | 1,281,500            |
| Rents                              | -                    | 486,400             | -                    | -                    | -                    | 486,400              |
| Charges for Services               | -                    | 320,100             | -                    | -                    | -                    | 320,100              |
| Transfers In                       | -                    | 419,700             | -                    | 500,000              | -                    | 919,700              |
| Other                              | -                    | -                   | -                    | 54,500               | -                    | 54,500               |
| <b>Sub-Total Locally Raised</b>    | <b>-</b>             | <b>3,256,800</b>    | <b>-</b>             | <b>8,249,200</b>     | <b>-</b>             | <b>11,506,000</b>    |
| <b>TOTAL ALL FUNDS</b>             | <b>\$ 30,429,800</b> | <b>\$ 5,685,000</b> | <b>\$ 39,900</b>     | <b>\$ 21,073,300</b> | <b>\$ 30,469,700</b> | <b>\$ 26,758,300</b> |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2012-13 GANN CALCULATIONS**

***SCHEDULE NO. 3***

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***INTEREST EARNINGS PRODUCED BY TAXES***

|   | <u>Amount</u>     | <u>Source</u> |
|---|-------------------|---------------|
| A. Non-Interest Tax Proceeds                | \$ 30,469,700     | Worksheet # 2 |
| B. Minus Exclusions                         | <u>7,399,425</u>  | Worksheet # 7 |
| C. Net Invested Taxes                       | <u>23,070,275</u> | ( A-B )       |
| D. Total Non-Interest Budget                | <u>30,677,400</u> | Worksheet # 2 |
| E. Tax Proceeds as % of Budget              | 75.20%            | ( C/D )       |
| F. Interest Earnings                        | 226,000           | Budget        |
| G. Amount of Interest Earned from Taxes     | <u>\$ 169,958</u> | ( E*F )       |
| H. Amount of Interest Earned from Non-Taxes | <u>\$ 56,042</u>  | ( F-G )       |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2012-13 GANN CALCULATIONS**

***SCHEDULE NO. 4***

---

***APPROPRIATIONS SUBJECT TO LIMITATION***

|   | Amount                 | Source         |
|---|------------------------|----------------|
| A. Proceeds of Taxes                    | \$ 30,639,658          | Schedule No. 8 |
| B. Exclusions                           | <u>7,399,425</u>       | Schedule No. 7 |
| C. Appropriations Subject to Limitation | <u>23,240,233</u>      | ( A-B )        |
| D. Current Year Limitation              | <u>56,390,089</u>      | Schedule No. 6 |
| E. Over/(Under) Limit                   | <u>\$ (33,149,855)</u> | ( C-D )        |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2012-13 GANN CALCULATIONS**

**SCHEDULE NO. 5**

**APPROPRIATIONS LIMIT**

|   | <u>Amount</u>        | <u>Source</u>  |
|---|----------------------|----------------|
| A. Last Year's Limit                      | \$ 53,835,365        | Voter Approved |
| B. Adjustment Factors                     |                      |                |
| 1. Growth in Rancho Cordova Population    | 1.0094               | State Finance  |
| 2. Growth in California Per Capita Income | 1.0377               | State Finance  |
| Total Adjustment %                        | 1.0475               | ( B1 * B2 )    |
| C. Annual Adjustment \$                   | <u>2,554,724</u>     | ( B*A)         |
| D. Other Adjustments                      |                      |                |
| Lost Responsibility (-)                   | -                    |                |
| Transfer to Private (-)                   | -                    |                |
| Transfer to Fees (-)                      | -                    |                |
| Assumed Responsibility (+)                | <u>-</u>             |                |
| Subtotal                                  | -                    |                |
| E. Total Adjustments                      | <u>2,554,724</u>     | ( C+D )        |
| F. This Year's Limit                      | <u>\$ 56,390,089</u> | ( A+E)         |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2012-13 GANN CALCULATIONS**

**SCHEDULE NO. 6**

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***APPROPRIATIONS LIMIT ANALYSIS***

|   |                    |                          |
|---|--------------------|--------------------------|
| <b>FY 2011-2012 Appropriations Limit</b>            |                    | <b>\$ 53,835,365</b>     |
| Adjustment Factors                                  |                    |                          |
| Change in Per Capita Personal Income (FY 2012-2013) |                    | 1.0377                   |
| Increase in Rancho Cordova Population               |                    | 1.0094                   |
| Factor for Fiscal Year 2012-2013                    |                    | 1.0475                   |
| <br>  |                    |                          |
| <b>FY 2012-2013 Appropriations Limit</b>            |                    | <b>\$ 56,390,089</b>     |
| <br>  |                    |                          |
| FY 2012-2013 Proceeds of Taxes                      | 30,639,658         |                          |
| Exclusion   | <u>(7,399,425)</u> |                          |
| <br>  |                    |                          |
| <b>FY 2012-2013 Appropriations Subject to Limit</b> |                    | <b><u>23,240,233</u></b> |
| <br>  |                    |                          |
| <b>FY 2012-2013 Appropriations Under Limit</b>      |                    | <b>\$ 33,149,855</b>     |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2012-13 GANN CALCULATIONS**

**SCHEDULE NO. 7**

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***EXCLUSIONS TO APPROPRIATIONS LIMIT***

|                                      |           |                         |
|--------------------------------------|-----------|-------------------------|
| COURT ORDERS                         | \$        | -                       |
| FEDERAL MANDATES                     |           |                         |
| FLSA Payments                        |           | 24,800                  |
| Medicare Payments                    |           | 75,925                  |
| Landfill Closure Costs               |           | -                       |
| Underground Tank Monitoring          |           | -                       |
| Unemployment Payments                |           | -                       |
| TOTAL FEDERAL MANDATES               |           | <u>100,725</u>          |
| QUALIFIED CAPITAL OUTLAYS            |           |                         |
| Technology Enhancements              |           | 6,200                   |
| Building Improvements                |           | 28,500                  |
| Vehicles                             |           | -                       |
| Other Capital Equipment              |           | -                       |
|                                      |           | <u>34,700</u>           |
| QUALIFIED DEBT SERVICE               |           |                         |
| Certificates of Participation        |           | 958,700                 |
| Revenue Neutrality Payment           |           | <u>7,264,000</u>        |
|                                      |           | 7,264,000               |
| <b>TOTAL EXCLUDED APPROPRIATIONS</b> | <b>\$</b> | <b><u>7,399,425</u></b> |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2012-13 GANN CALCULATIONS**

**SCHEDULE NO. 8**

**CALCULATION OF PROCEEDS OF TAXES**

| REVENUE                               | Proceeds of<br>Taxes | Non-Proceeds<br>of Taxes | Total                |
|---------------------------------------|----------------------|--------------------------|----------------------|
| Taxes                                 | \$ 30,289,800        | \$ 1,952,000             | \$ 32,241,800        |
| Subventions from State                |                      |                          | -                    |
| Motor Vehicle In Lieu                 | 30,000               | -                        | 30,000               |
| Gas Tax                               | -                    | 1,758,100                | 1,758,100            |
| Homeowner's Relief                    | 110,000              | -                        | 110,000              |
| SB 90 Reimbursements                  | -                    | -                        | -                    |
| TDA                                   | 39,900               | -                        | 39,900               |
| Other Intergovernmental               | -                    | 1,100,200                | 1,100,200            |
| Locally Raised                        |                      |                          | -                    |
| Local Dedicated Sales Tax             | -                    | 2,077,400                | 2,077,400            |
| Special Benefit-Landscape Assessments | -                    | 1,364,300                | 1,364,300            |
| Impact Fees                           | -                    | 5,456,200                | 5,456,200            |
| Grants                                | -                    | 8,364,600                | 8,364,600            |
| Licenses and Permits                  | -                    | 829,100                  | 829,100              |
| Fines, Forfeiture and Penalties       | -                    | 1,281,500                | 1,281,500            |
| Rents                                 | -                    | 486,400                  | 486,400              |
| Charges for Services                  | -                    | 320,100                  | 320,100              |
| Storm Water Utility Tax               | -                    | 300,000                  | 300,000              |
| Roadway Improvement Fund              | -                    | 494,200                  | 494,200              |
| User Fees                             | -                    | 3,919,100                | 3,919,100            |
| Transfers In                          | -                    | 919,700                  | 919,700              |
| Other                                 | -                    | 54,500                   | 54,500               |
| Subtotal                              | <u>30,469,700</u>    | <u>30,677,400</u>        | <u>61,147,100</u>    |
|                                       |                      |                          | -                    |
| Interest Earnings                     | <u>169,958</u>       | <u>56,042</u>            | 226,000              |
| Total Revenue                         | <u>30,639,658</u>    | <u>30,733,442</u>        | 61,373,100           |
| Reserve Withdrawals                   | <u>-</u>             | <u>-</u>                 | <u>-</u>             |
| TOTAL BUDGET APPROPRIATIONS           | <u>\$ 30,639,658</u> | <u>\$ 30,733,442</u>     | <u>\$ 61,373,100</u> |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2013-14 GANN CALCULATIONS**

**SCHEDULE NO. 1**

**USER FEES VERSUS COSTS**

|   | <b>Planning<br/>Services</b>   | <b>Building &amp;<br/>Safety</b> | <b>Engineering<br/>Fees</b>      | <b>Legal Fees</b>            | <b>FY 2013 - 2014<br/>Fiscal Year</b> |
|---|--------------------------------|----------------------------------|----------------------------------|------------------------------|---------------------------------------|
| COSTS REASONABLY BORNE<br>FEES          | \$ 1,243,500<br><u>364,200</u> | \$ 1,282,500<br><u>1,606,000</u> | \$ 3,173,900<br><u>2,081,800</u> | \$ 603,000<br><u>180,600</u> | \$ 6,302,900<br><u>4,232,600</u>      |
| AMOUNT OF FEE REVENUE<br>LESS THAN COST | <u>\$ (879,300)</u>            | <u>\$ 323,500</u>                | <u>\$ (1,092,100)</u>            | <u>\$ (422,400)</u>          | <u>\$ (2,070,300)</u>                 |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2013-14 GANN CALCULATIONS**

**SCHEDULE NO. 2**

**ALLOCATION OF TAXES**

|                                     | General Fund         |                     | Special Revenue Fund |                      | Total                |                      |
|-------------------------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
|                                     | Subject              | Not Subject         | Subject              | Not Subject          | Subject              | Not Subject          |
| Property Taxes                      | \$ 6,992,300         | \$ -                | \$ -                 | \$ -                 | \$ 6,992,300         | \$ -                 |
| Property Taxes In Lieu              | 4,819,500            | -                   | -                    | -                    | 4,819,500            | -                    |
| Sales Taxes                         | 12,380,500           | -                   | -                    | -                    | 12,380,500           | -                    |
| Other Taxes:                        |                      |                     |                      |                      |                      |                      |
| Garbage Franchise Fee               | -                    | 1,071,000           | -                    | -                    | -                    | 1,071,000            |
| Cable Franchise Fee                 | -                    | 475,000             | -                    | -                    | -                    | 475,000              |
| PG&E Franchise Fee                  | -                    | 83,000              | -                    | -                    | -                    | 83,000               |
| Other Franchise                     | -                    | 85,000              | -                    | -                    | -                    | 85,000               |
| Property Transfer Tax               | 180,000              | -                   | -                    | -                    | 180,000              | -                    |
| Police Tax                          | 1,171,900            | -                   | -                    | -                    | 1,171,900            | -                    |
| Utility User Tax                    | 3,430,000            | -                   | -                    | -                    | 3,430,000            | -                    |
| Transient Occupancy Tax             | 2,589,000            | -                   | -                    | -                    | 2,589,000            | -                    |
| Other Taxes                         | 82,000               | -                   | -                    | -                    | 82,000               | -                    |
| Traffic Mitigation Fees             | -                    | -                   | -                    | -                    | -                    | -                    |
| <b>TOTAL TAXES</b>                  | <b>31,645,200</b>    | <b>1,714,000</b>    | <b>-</b>             | <b>-</b>             | <b>31,645,200</b>    | <b>1,714,000</b>     |
| From State:                         |                      |                     |                      |                      |                      |                      |
| Motor Vehicle In Lieu               | 33,000               | -                   | -                    | -                    | 33,000               | -                    |
| Gas Tax                             | -                    | -                   | -                    | 1,882,500            | -                    | 1,882,500            |
| Homeowners Relief                   | 110,000              | -                   | -                    | -                    | 110,000              | -                    |
| TDA                                 | -                    | -                   | 44,600               | -                    | 44,600               | -                    |
| SB 90 Reimbursements                | -                    | 21,000              | -                    | -                    | -                    | 21,000               |
| <b>Sub-Total</b>                    | <b>143,000</b>       | <b>21,000</b>       | <b>44,600</b>        | <b>1,882,500</b>     | <b>187,600</b>       | <b>1,903,500</b>     |
| Other Intergovernmental             | -                    | 137,800             | -                    | -                    | -                    | 137,800              |
| Measure A Sales Tax                 | -                    | -                   | -                    | 4,689,100            | -                    | 4,689,100            |
| Proposition 42                      | -                    | -                   | -                    | -                    | -                    | -                    |
| CDBG Block Grant                    | -                    | -                   | -                    | 531,000              | -                    | 531,000              |
| Other Intergovernmental             | -                    | -                   | -                    | -                    | -                    | -                    |
| Grants                              | -                    | 247,800             | -                    | 11,354,000           | -                    | 11,601,800           |
| <b>Sub-Total Other Intergov't'l</b> | <b>-</b>             | <b>385,600</b>      | <b>-</b>             | <b>16,574,100</b>    | <b>-</b>             | <b>16,959,700</b>    |
| Locally Raised:                     |                      |                     |                      |                      |                      |                      |
| Sp. Benefit - Assmt. Districts      | -                    | -                   | -                    | 3,277,700            | -                    | 3,277,700            |
| Zinfandel Impact Fees               | -                    | -                   | -                    | 3,600                | -                    | 3,600                |
| Comm. Fac. Fee                      | -                    | -                   | -                    | 733,700              | -                    | 733,700              |
| CFF - Library                       | -                    | -                   | -                    | 80,900               | -                    | 80,900               |
| Traffic Impact Fees                 | -                    | -                   | -                    | 787,800              | -                    | 787,800              |
| Park Renovation Fees                | -                    | -                   | -                    | 234,000              | -                    | 234,000              |
| Low Income Housing                  | -                    | -                   | -                    | -                    | -                    | -                    |
| Sunrise Douglas Impact              | -                    | -                   | -                    | 2,583,400            | -                    | 2,583,400            |
| General Plan Impact                 | -                    | -                   | -                    | 64,200               | -                    | 64,200               |
| Environmental Impact                | -                    | -                   | -                    | -                    | -                    | -                    |
| Mather Field Impact                 | -                    | -                   | -                    | -                    | -                    | -                    |
| Roadway Improvement Fund            | -                    | -                   | -                    | 95,100               | -                    | 95,100               |
| Storm Water Utility Tax             | -                    | -                   | -                    | 600,000              | -                    | 600,000              |
| Licenses Permits & Fees             | -                    | 628,100             | -                    | 85,000               | -                    | 713,100              |
| Fines/Forfeitures & Penalties       | -                    | 1,466,400           | -                    | -                    | -                    | 1,466,400            |
| Rents                               | -                    | 602,100             | -                    | -                    | -                    | 602,100              |
| Charges for Services                | -                    | 349,500             | -                    | -                    | -                    | 349,500              |
| Transfers In                        | -                    | 682,900             | -                    | 350,000              | -                    | 1,032,900            |
| Other                               | -                    | 165,000             | -                    | 38,000               | -                    | 203,000              |
| <b>Sub-Total Locally Raised</b>     | <b>-</b>             | <b>3,894,000</b>    | <b>-</b>             | <b>8,933,400</b>     | <b>-</b>             | <b>12,827,400</b>    |
| <b>TOTAL ALL FUNDS</b>              | <b>\$ 31,788,200</b> | <b>\$ 6,014,600</b> | <b>\$ 44,600</b>     | <b>\$ 27,390,000</b> | <b>\$ 31,832,800</b> | <b>\$ 33,404,600</b> |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2013-14 GANN CALCULATIONS**

***SCHEDULE NO. 3***

---

***INTEREST EARNINGS PRODUCED BY TAXES***

|   | <u>Amount</u>     | <u>Source</u> |
|---|-------------------|---------------|
| A. Non-Interest Tax Proceeds                | \$ 31,832,800     | Worksheet # 2 |
| B. Minus Exclusions                         | <u>7,806,461</u>  | Worksheet # 7 |
| C. Net Invested Taxes                       | <u>24,026,339</u> | ( A-B )       |
| D. Total Non-Interest Budget                | <u>37,637,200</u> | Worksheet # 2 |
| E. Tax Proceeds as % of Budget              | 63.84%            | ( C/D )       |
| F. Interest Earnings                        | 139,200           | Budget        |
| G. Amount of Interest Earned from Taxes     | <u>\$ 88,861</u>  | ( E*F )       |
| H. Amount of Interest Earned from Non-Taxes | <u>\$ 50,339</u>  | ( F-G )       |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2013-14 GANN CALCULATIONS**

***SCHEDULE NO. 4***

---

***APPROPRIATIONS SUBJECT TO LIMITATION***

|   | Amount                 | Source         |
|---|------------------------|----------------|
| A. Proceeds of Taxes                    | \$ 31,921,661          | Schedule No. 8 |
| B. Exclusions                           | <u>7,806,461</u>       | Schedule No. 7 |
| C. Appropriations Subject to Limitation | <u>24,115,200</u>      | ( A-B )        |
| D. Current Year Limitation              | <u>60,136,782</u>      | Schedule No. 6 |
| E. Over/(Under) Limit                   | <u>\$ (36,021,582)</u> | ( C-D )        |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2013-14 GANN CALCULATIONS**

**SCHEDULE NO. 5**

**APPROPRIATIONS LIMIT**

|   | <u>Amount</u>        | <u>Source</u>  |
|---|----------------------|----------------|
| A. Last Year's Limit                      | \$ 56,390,089        | Voter Approved |
| B. Adjustment Factors                     |                      |                |
| 1. Growth in Rancho Cordova Population    | 1.0145               | State Finance  |
| 2. Growth in California Per Capita Income | 1.0512               | State Finance  |
| Total Adjustment %                        | 1.0664               | ( B1 * B2 )    |
| C. Annual Adjustment \$                   | <u>3,746,693</u>     | ( B*A)         |
| D. Other Adjustments                      |                      |                |
| Lost Responsibility (-)                   | -                    |                |
| Transfer to Private (-)                   | -                    |                |
| Transfer to Fees (-)                      | -                    |                |
| Assumed Responsibility (+)                | -                    |                |
| Subtotal                                  | <u>-</u>             |                |
| E. Total Adjustments                      | <u>3,746,693</u>     | ( C+D )        |
| F. This Year's Limit                      | <u>\$ 60,136,782</u> | ( A+E)         |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2013-14 GANN CALCULATIONS**

**SCHEDULE NO. 6**

---

***APPROPRIATIONS LIMIT ANALYSIS***

|   |                    |                          |
|---|--------------------|--------------------------|
| <b>FY 2012-2013 Appropriations Limit</b>            |                    | <b>\$ 56,390,089</b>     |
| <b>Adjustment Factors</b>                           |                    |                          |
| Change in Per Capita Personal Income (FY 2012-2013) |                    | 1.0512                   |
| Increase in Rancho Cordova Population               |                    | 1.0145                   |
| Factor for Fiscal Year 2013-2014                    |                    | 1.0664                   |
| <br>  |                    |                          |
| <b>FY 2013-2014 Appropriations Limit</b>            |                    | <b>\$ 60,136,782</b>     |
| <br>  |                    |                          |
| FY 2013-2014 Proceeds of Taxes                      | 31,921,661         |                          |
| Exclusion   | <u>(7,806,461)</u> |                          |
| <br>  |                    |                          |
| <b>FY 2013-2014 Appropriations Subject to Limit</b> |                    | <b><u>24,115,200</u></b> |
| <br>  |                    |                          |
| <b>FY 2013-2014 Appropriations Under Limit</b>      |                    | <b>\$ 36,021,582</b>     |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2013-14 GANN CALCULATION**

**SCHEDULE NO. 7**

---

***EXCLUSIONS TO APPROPRIATIONS LIMIT***

|                                      |           |                         |
|--------------------------------------|-----------|-------------------------|
| COURT ORDERS                         | \$        | -                       |
| FEDERAL MANDATES                     |           |                         |
| FLSA Payments                        |           | 22,000                  |
| Medicare Payments                    |           | 84,861                  |
| Landfill Closure Costs               |           | -                       |
| Underground Tank Monitoring          |           | -                       |
| Unemployment Payments                |           | -                       |
| TOTAL FEDERAL MANDATES               |           | <u>106,861</u>          |
| QUALIFIED CAPITAL OUTLAYS            |           |                         |
| Technology Enhancements              |           | 92,500                  |
| Building Improvements                |           | 107,100                 |
| Vehicles                             |           | -                       |
| Other Capital Equipment              |           | -                       |
|                                      |           | <u>199,600</u>          |
| QUALIFIED DEBT SERVICE               |           |                         |
| Certificates of Participation        |           | 968,200                 |
| Revenue Neutrality Payment           |           | 7,500,000               |
|                                      |           | <u>7,500,000</u>        |
| <b>TOTAL EXCLUDED APPROPRIATIONS</b> | <b>\$</b> | <b><u>7,806,461</u></b> |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2013-14 GANN CALCULATIONS**

**SCHEDULE NO. 8**

**CALCULATION OF PROCEEDS OF TAXES**

| <b>REVENUE</b>                        | <b>Proceeds of<br/>Taxes</b> | <b>Non-Proceeds<br/>of Taxes</b> | <b>Total</b>                |
|---------------------------------------|------------------------------|----------------------------------|-----------------------------|
| Taxes                                 | \$ 31,645,200                | \$ 1,714,000                     | \$ 33,359,200               |
| Subventions from State                |                              |                                  | -                           |
| Motor Vehicle In Lieu                 | 33,000                       | -                                | 33,000                      |
| Gas Tax                               | -                            | 1,882,500                        | 1,882,500                   |
| Homeowner's Relief                    | 110,000                      | -                                | 110,000                     |
| SB 90 Reimbursements                  | -                            | 21,000                           | 21,000                      |
| TDA                                   | 44,600                       | -                                | 44,600                      |
| Other Intergovernmental               | -                            | 668,800                          | 668,800                     |
| Locally Raised                        |                              |                                  | -                           |
| Local Dedicated Sales Tax             | -                            | 4,689,100                        | 4,689,100                   |
| Special Benefit-Landscape Assessments | -                            | 3,277,700                        | 3,277,700                   |
| Impact Fees                           | -                            | 4,487,600                        | 4,487,600                   |
| Grants                                | -                            | 11,601,800                       | 11,601,800                  |
| Licenses and Permits                  | -                            | 713,100                          | 713,100                     |
| Fines, Forfeiture and Penalties       | -                            | 1,466,400                        | 1,466,400                   |
| Rents                                 | -                            | 602,100                          | 602,100                     |
| Charges for Services                  | -                            | 349,500                          | 349,500                     |
| Storm Water Utility Tax               | -                            | 600,000                          | 600,000                     |
| Roadway Improvement Fund              | -                            | 95,100                           | 95,100                      |
| User Fees                             | -                            | 4,232,600                        | 4,232,600                   |
| Transfers In                          | -                            | 1,032,900                        | 1,032,900                   |
| Other                                 | -                            | 203,000                          | 203,000                     |
| Subtotal                              | <u>31,832,800</u>            | <u>37,637,200</u>                | <u>69,470,000</u>           |
| Interest Earnings                     | <u>88,861</u>                | <u>50,339</u>                    | <u>139,200</u>              |
| Total Revenue                         | <u>31,921,661</u>            | <u>37,687,539</u>                | <u>69,609,200</u>           |
| Reserve Withdrawals                   | <u>-</u>                     | <u>-</u>                         | <u>-</u>                    |
| <b>TOTAL BUDGET APPROPRIATIONS</b>    | <u><u>\$ 31,921,661</u></u>  | <u><u>\$ 37,687,539</u></u>      | <u><u>\$ 69,609,200</u></u> |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2014-15 GANN CALCULATIONS**

**SCHEDULE NO. 1**

**USER FEES VERSUS COSTS**

|   | <b>Planning<br/>Services</b> | <b>Building &amp;<br/>Safety</b> | <b>Engineering<br/>Fees</b> | <b>Legal Fees</b>   | <b>FY 2014 - 2015<br/>Fiscal Year</b> |
|---|------------------------------|----------------------------------|-----------------------------|---------------------|---------------------------------------|
| COSTS REASONABLY BORNE                  | \$ 1,245,400                 | \$ 1,291,500                     | \$ 3,311,900                | \$ 594,000          | \$ 6,442,800                          |
| FEE REVENUE                             | <u>435,300</u>               | <u>1,657,000</u>                 | <u>2,056,800</u>            | <u>203,900</u>      | <u>4,353,000</u>                      |
| AMOUNT OF FEE REVENUE<br>LESS THAN COST | <u>\$ (810,100)</u>          | <u>\$ 365,500</u>                | <u>\$ (1,255,100)</u>       | <u>\$ (390,100)</u> | <u>\$ (2,089,800)</u>                 |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2014-15 GANN CALCULATIONS**

**SCHEDULE NO. 2**

**ALLOCATION OF TAXES**

|                                     | General Fund         |                     | Special Revenue Fund |                      | Total                |                      |
|-------------------------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
|                                     | Subject              | Not Subject         | Subject              | Not Subject          | Subject              | Not Subject          |
| Property Taxes                      | \$ 7,202,100         | \$ -                | \$ -                 | \$ -                 | \$ 7,202,100         | \$ -                 |
| Property Taxes In Lieu              | 4,964,100            | -                   | -                    | -                    | 4,964,100            | -                    |
| Sales Taxes                         | 12,956,100           | -                   | -                    | -                    | 12,956,100           | -                    |
| Other Taxes:                        |                      |                     |                      |                      |                      |                      |
| Garbage Franchise Fee               | -                    | 1,271,000           | -                    | -                    | -                    | 1,271,000            |
| Cable Franchise Fee                 | -                    | 475,000             | -                    | -                    | -                    | 475,000              |
| PG&E Franchise Fee                  | -                    | 83,000              | -                    | -                    | -                    | 83,000               |
| Other Franchise                     | -                    | 85,000              | -                    | -                    | -                    | 85,000               |
| Property Transfer Tax               | 200,000              | -                   | -                    | -                    | 200,000              | -                    |
| Police Tax                          | 1,230,600            | -                   | -                    | -                    | 1,230,600            | -                    |
| Utility User Tax                    | 3,462,000            | -                   | -                    | -                    | 3,462,000            | -                    |
| Transient Occupancy Tax             | 2,639,700            | -                   | -                    | -                    | 2,639,700            | -                    |
| Other Taxes                         | 145,000              | -                   | -                    | -                    | 145,000              | -                    |
| Traffic Mitigation Fees             | -                    | -                   | -                    | -                    | -                    | -                    |
| <b>TOTAL TAXES</b>                  | <b>32,799,600</b>    | <b>1,914,000</b>    | <b>-</b>             | <b>-</b>             | <b>32,799,600</b>    | <b>1,914,000</b>     |
| From State:                         |                      |                     |                      |                      |                      |                      |
| Motor Vehicle In Lieu               | 33,000               | -                   | -                    | -                    | 33,000               | -                    |
| Gas Tax                             | -                    | -                   | -                    | 1,902,000            | -                    | 1,902,000            |
| Homeowners Relief                   | 110,000              | -                   | -                    | -                    | 110,000              | -                    |
| TDA                                 | -                    | -                   | 45,000               | -                    | 45,000               | -                    |
| SB 90 Reimbursements                | -                    | 21,000              | -                    | -                    | -                    | 21,000               |
| <b>Sub-Total</b>                    | <b>143,000</b>       | <b>21,000</b>       | <b>45,000</b>        | <b>1,902,000</b>     | <b>188,000</b>       | <b>1,923,000</b>     |
| Other Intergovernmental             | -                    | 139,400             | -                    | -                    | -                    | 139,400              |
| Measure A Sales Tax                 | -                    | -                   | -                    | 1,976,100            | -                    | 1,976,100            |
| Proposition 42                      | -                    | -                   | -                    | -                    | -                    | -                    |
| CDBG Block Grant                    | -                    | -                   | -                    | 531,000              | -                    | 531,000              |
| Other Intergovernmental Grants      | -                    | 247,800             | -                    | 1,916,000            | -                    | 2,163,800            |
| <b>Sub-Total Other Intergov't'l</b> | <b>-</b>             | <b>387,200</b>      | <b>-</b>             | <b>4,423,100</b>     | <b>-</b>             | <b>4,810,300</b>     |
| Locally Raised:                     |                      |                     |                      |                      |                      |                      |
| Sp. Benefit - Assmt. Districts      | -                    | -                   | -                    | 1,498,000            | -                    | 1,498,000            |
| Zinfandel Impact Fees               | -                    | -                   | -                    | 3,600                | -                    | 3,600                |
| Comm. Fac. Fee                      | -                    | -                   | -                    | 805,800              | -                    | 805,800              |
| CFF - Library                       | -                    | -                   | -                    | 82,600               | -                    | 82,600               |
| Traffic Impact Fees                 | -                    | -                   | -                    | 795,700              | -                    | 795,700              |
| Park Renovation Fees                | -                    | -                   | -                    | 257,000              | -                    | 257,000              |
| Low Income Housing                  | -                    | -                   | -                    | -                    | -                    | -                    |
| Sunrise Douglas Impact              | -                    | -                   | -                    | 2,609,100            | -                    | 2,609,100            |
| General Plan Impact                 | -                    | -                   | -                    | 69,300               | -                    | 69,300               |
| Environmental Impact                | -                    | -                   | -                    | -                    | -                    | -                    |
| Mather Field Impact                 | -                    | -                   | -                    | -                    | -                    | -                    |
| Roadway Improvement Fund            | -                    | -                   | -                    | 96,000               | -                    | 96,000               |
| Storm Water Utility Tax             | -                    | -                   | -                    | 300,000              | -                    | 300,000              |
| Licenses Permits & Fees             | -                    | 639,100             | -                    | 85,000               | -                    | 724,100              |
| Fines/Forfeitures & Penalties       | -                    | 1,431,200           | -                    | -                    | -                    | 1,431,200            |
| Rents                               | -                    | 614,200             | -                    | -                    | -                    | 614,200              |
| Charges for Services                | -                    | 260,500             | -                    | -                    | -                    | 260,500              |
| Transfers In                        | -                    | 739,300             | -                    | 500,400              | -                    | 1,239,700            |
| Other                               | -                    | -                   | -                    | 38,000               | -                    | 38,000               |
| <b>Sub-Total Locally Raised</b>     | <b>-</b>             | <b>3,684,300</b>    | <b>-</b>             | <b>7,140,500</b>     | <b>-</b>             | <b>10,824,800</b>    |
| <b>TOTAL ALL FUNDS</b>              | <b>\$ 32,942,600</b> | <b>\$ 6,006,500</b> | <b>\$ 45,000</b>     | <b>\$ 13,465,600</b> | <b>\$ 32,987,600</b> | <b>\$ 19,472,100</b> |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2014-15 GANN CALCULATIONS**

**SCHEDULE NO. 3**

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**INTEREST EARNINGS PRODUCED BY TAXES**

|   | <u>Amount</u>     | <u>Source</u> |
|---|-------------------|---------------|
| A. Non-Interest Tax Proceeds                | \$ 32,987,600     | Worksheet # 2 |
| B. Minus Exclusions                         | <u>8,177,120</u>  | Worksheet # 7 |
| C. Net Invested Taxes                       | <u>24,810,480</u> | ( A-B )       |
| D. Total Non-Interest Budget                | <u>23,825,100</u> | Worksheet # 2 |
| E. Tax Proceeds as % of Budget              | 104.14%           | ( C/D )       |
| F. Interest Earnings                        | 144,000           | Budget        |
| G. Amount of Interest Earned from Taxes     | <u>\$ 149,956</u> | ( E*F )       |
| H. Amount of Interest Earned from Non-Taxes | <u>\$ (5,956)</u> | ( F-G )       |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2014-15 GANN CALCULATIONS**

***SCHEDULE NO. 4***

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***APPROPRIATIONS SUBJECT TO LIMITATION***

|   | Amount                 | Source         |
|---|------------------------|----------------|
| A. Proceeds of Taxes                    | \$ 33,137,556          | Schedule No. 8 |
| B. Exclusions                           | <u>8,177,120</u>       | Schedule No. 7 |
| C. Appropriations Subject to Limitation | <u>24,960,436</u>      | ( A-B )        |
| D. Current Year Limitation              | <u>60,946,443</u>      | Schedule No. 6 |
| E. Over/(Under) Limit                   | <u>\$ (35,986,008)</u> | ( C-D )        |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2014-15 GANN CALCULATIONS**

**SCHEDULE NO. 5**

**APPROPRIATIONS LIMIT**

|   | <u>Amount</u>               | <u>Source</u>  |
|---|-----------------------------|----------------|
| A. Last Year's Limit                      | \$ 60,136,782               | Voter Approved |
| B. Adjustment Factors                     |                             |                |
| 1. Growth in Rancho Cordova Population    | 1.0158                      | State Finance  |
| 2. Growth in California Per Capita Income | 0.9977                      | State Finance  |
| Total Adjustment %                        | 1.0135                      | ( B1 * B2 )    |
| C. Annual Adjustment \$                   | <u>809,661</u>              | ( B*A)         |
| D. Other Adjustments                      |                             |                |
| Lost Responsibility (-)                   | -                           |                |
| Transfer to Private (-)                   | -                           |                |
| Transfer to Fees (-)                      | -                           |                |
| Assumed Responsibility (+)                | -                           |                |
| Subtotal                                  | <u>-</u>                    |                |
| E. Total Adjustments                      | <u>809,661</u>              | ( C+D )        |
| F. This Year's Limit                      | <u><b>\$ 60,946,443</b></u> | ( A+E)         |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2014-15 GANN CALCULATIONS**

***SCHEDULE NO. 6***

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***APPROPRIATIONS LIMIT ANALYSIS***

|   |                    |                          |
|---|--------------------|--------------------------|
| <b>FY 2013-2014 Appropriations Limit</b>            |                    | <b>\$ 60,136,782</b>     |
| <b>Adjustment Factors</b>                           |                    |                          |
| Change in Per Capita Personal Income (FY 2014-2015) |                    | 0.9977                   |
| Increase in Rancho Cordova Population               |                    | 1.0158                   |
| Factor for Fiscal Year 2014-2015                    |                    | 1.0135                   |
| <br>  |                    |                          |
| <b>FY 2014-2015 Appropriations Limit</b>            |                    | <b>\$ 60,946,443</b>     |
| <br>  |                    |                          |
| FY 2014-2015 Proceeds of Taxes                      | 33,137,556         |                          |
| Exclusion   | <u>(8,177,120)</u> |                          |
| <br>  |                    |                          |
| <b>FY 2014-2015 Appropriations Subject to Limit</b> |                    | <b><u>24,960,436</u></b> |
| <br>  |                    |                          |
| <b>FY 2014-2015 Appropriations Under Limit</b>      |                    | <b>\$ 35,986,008</b>     |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2014-15 GANN CALCULATIONS**

**SCHEDULE NO. 7**

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**EXCLUSIONS TO APPROPRIATIONS LIMIT**

|                                      |           |                         |
|--------------------------------------|-----------|-------------------------|
| COURT ORDERS                         | \$        | -                       |
| FEDERAL MANDATES                     |           |                         |
| FLSA Payments                        |           | 22,000                  |
| Medicare Payments                    |           | 87,120                  |
| Landfill Closure Costs               |           | -                       |
| Underground Tank Monitoring          |           | -                       |
| Unemployment Payments                |           | -                       |
| TOTAL FEDERAL MANDATES               |           | <u>109,120</u>          |
| QUALIFIED CAPITAL OUTLAYS            |           |                         |
| Technology Enhancements              |           | 63,000                  |
| Building Improvements                |           | 95,000                  |
| Vehicles                             |           | -                       |
| Other Capital Equipment              |           | -                       |
|                                      |           | <u>158,000</u>          |
| QUALIFIED DEBT SERVICE               |           |                         |
| Certificates of Participation        |           | 969,900                 |
| Revenue Neutrality Payment           |           | 7,910,000               |
|                                      |           | <u>7,910,000</u>        |
| <b>TOTAL EXCLUDED APPROPRIATIONS</b> | <b>\$</b> | <b><u>8,177,120</u></b> |

**CITY OF RANCHO CORDOVA, CA  
FISCAL YEAR 2014-15 GANN CALCULATIONS**

**SCHEDULE NO. 8**

**CALCULATION OF PROCEEDS OF TAXES**

| <b>REVENUE</b>                        | <b>Proceeds of<br/>Taxes</b> | <b>Non-Proceeds<br/>of Taxes</b> | <b>Total</b>                |
|---------------------------------------|------------------------------|----------------------------------|-----------------------------|
| Taxes                                 | \$ 32,799,600                | \$ 1,914,000                     | \$ 34,713,600               |
| Subventions from State                |                              |                                  | -                           |
| Motor Vehicle In Lieu                 | 33,000                       | -                                | 33,000                      |
| Gas Tax                               | -                            | 1,902,000                        | 1,902,000                   |
| Homeowner's Relief                    | 110,000                      | -                                | 110,000                     |
| SB 90 Reimbursements                  | -                            | 21,000                           | 21,000                      |
| TDA                                   | 45,000                       | -                                | 45,000                      |
| Other Intergovernmental               | -                            | 670,400                          | 670,400                     |
| Locally Raised                        |                              |                                  | -                           |
| Local Dedicated Sales Tax             | -                            | 1,976,100                        | 1,976,100                   |
| Special Benefit-Landscape Assessments | -                            | 1,498,000                        | 1,498,000                   |
| Impact Fees                           | -                            | 4,623,100                        | 4,623,100                   |
| Grants                                | -                            | 2,163,800                        | 2,163,800                   |
| Licenses and Permits                  | -                            | 724,100                          | 724,100                     |
| Fines, Forfeiture and Penalties       | -                            | 1,431,200                        | 1,431,200                   |
| Rents                                 | -                            | 614,200                          | 614,200                     |
| Charges for Services                  | -                            | 260,500                          | 260,500                     |
| Storm Water Utility Tax               | -                            | 300,000                          | 300,000                     |
| Roadway Improvement Fund              | -                            | 96,000                           | 96,000                      |
| User Fees                             | -                            | 4,353,000                        | 4,353,000                   |
| Transfers In                          | -                            | 1,239,700                        | 1,239,700                   |
| Other                                 | -                            | 38,000                           | 38,000                      |
| Subtotal                              | <u>32,987,600</u>            | <u>23,825,100</u>                | <u>56,812,700</u>           |
| Interest Earnings                     | <u>149,956</u>               | <u>(5,956)</u>                   | <u>144,000</u>              |
| Total Revenue                         | <u>33,137,556</u>            | <u>23,819,144</u>                | <u>56,956,700</u>           |
| Reserve Withdrawals                   | <u>-</u>                     | <u>-</u>                         | <u>-</u>                    |
| <b>TOTAL BUDGET APPROPRIATIONS</b>    | <u><b>\$ 33,137,556</b></u>  | <u><b>\$ 23,819,144</b></u>      | <u><b>\$ 56,956,700</b></u> |