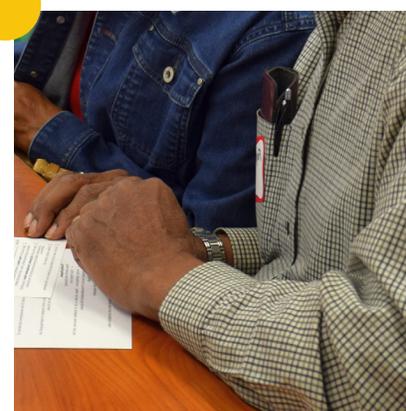


# imagine

THE POSSIBILITIES!



## Adopted Budget

Fiscal Years 2015-16 & 2016-17



Adopted Budget

Fiscal Years 2015-2017

# CITY OF RANCHO CORDOVA CALIFORNIA

## ADOPTED BUDGET

## FISCAL YEARS 2015-2017

### CITY COUNCIL

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

### INTERIM CITY MANAGER

Cyrus Abhar

### LEADERSHIP TEAM

Michael Goold, Chief of Police  
Adam Lindgren, City Attorney  
Mindy Cuppy, City Clerk  
Aaron Busch, Community Development Director  
Curt Haven, Economic Development Director  
Stacy Leitner, Executive Assistant/Administrative Support  
Liisa Behrends, Interim Finance Director  
Lisa Brown, Interim Human Resources Manager  
Troy Holt, Public Information and Legislative Affairs Manager



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## **City Manager's Budget Message Fiscal Years 2015-17**

*Dear Rancho Cordova,*

Rancho Cordova is a community of forward thinking and fresh ideas, excitement and discovery. As we celebrate our 12<sup>th</sup> Anniversary of Cityhood, we are proud to honor the accomplishments of our past while looking towards a bright future.

The Rancho Cordova community has reached a different stage of maturity. Leadership has changed following the retirement of our long-time City Manager, and I am proud to have been entrusted with my role as Interim City Manager. With this change comes an emphasis on seeing beyond the obvious and looking at ways to innovate and thrive with fresh eyes.

In the spirit of having a fresh vision, our community has the opportunity to dream big with the passing of Measure H, a half cent sales tax increase approved by voters in November 2014. The measure will generate approximately \$7 million each fiscal year, helping projects come to fruition quicker and new ideas get implemented. Leaders at City Hall made the choice to engage you, our citizens, in deciding "investment in the community."

Over 300 citizens, members of the business community, local non-profits, and community partners attended 18 town hall meetings in Rancho Cordova neighborhoods or at City Hall to brainstorm projects and ideas. A montage of photos from the meetings graces this year's budget cover. Seven community priorities came out of the meetings: community pride, civic engagement, public safety, arts and culture, children and youth, and community facilities and infrastructure improvements. Hundreds of ideas were gathered and over 80 community grant applications were submitted for funding. No idea is too small or too large for the ambitions of our community. In the end, the projects and ideas that get funded are based on citizen input.

Public safety continues to be a top priority for the City. Crime in Rancho Cordova is on the decline and at a lower rate than many surrounding cities in the Sacramento Region. However, the recent spikes in crime have prompted the Rancho Cordova Police Department to hold additional community meetings and add a Crime Suppression Unit. The unit will enhance resources for the police department in the affected neighborhoods to prevent crime and arrest violators.

The City began a program in 2008 to ensure that all rental housing units are maintained to California health and safety standards. Starting this year, a new rental housing permit will be available to property owners to streamline repairs. Rancho Cordova is one of the first cities in the region to implement this process.

City Hall continues to foster partnerships with other agencies that have led to new opportunities in Rancho Cordova. Two major strides in education support our youth to adults: the Rancho Cordova Center of Folsom Lake College and the Performing Arts Center on the Cordova High School campus.

The Rancho Cordova Center of Folsom Lake College is scheduled to open in fall 2015. The center at Folsom Boulevard and Paseo Drive will triple the number of classes currently offered in Rancho Cordova by Folsom Lake College. An estimated 2,500 students will be served each semester when the new center opens. Half the classes will be “hybrid”; taught partially in a classroom and partially online, increasing flexibility for students. A summer session will be offered for the first time in Rancho Cordova. Students enrolled at nearby Cordova High School will be able to take classes at the college (without paying enrollment fees) to help them transition to college level courses.

The Performing Arts Center, the first in Rancho Cordova, is coming to Cordova High School in October 2015. Music, choir, and drama students will have a live theatre experience and classrooms, and outside groups will be able to rent the center for performances. This fresh take on arts and culture will also be a new amenity for citizens or visitors to enjoy throughout the year.

Rancho Cordova has 92 miles of bike trails, paths, or routes, and the City is looking to grow this number to encourage safe, convenient bicycle access. This is one reason Rancho Cordova was recently awarded a “Bicycle Friendly Community” by the League of American Bicyclists. Our community joins 350 others from across the country as a great place to ride a bike.

Two new bike projects will build upon our fresh take on healthy transportation. A proposed Mather Rails to Trails project will transform unused railroad to a bike trail running along Mather Road from Mills Station to the Mather Commerce Center. A new bike trail will also be constructed to connect the Anatolia and Kavala Ranch neighborhoods. The trail will increase access for the almost 6,800 residents in these neighborhoods for recreation and travel to parks and Sunrise Elementary School.

This document once again demonstrates our balanced budget, and the transparent and accountable structure we maintain at the City of Rancho Cordova. I have great appreciation for our Interim Finance Director Liisa Behrends and the Finance Department staff who collaborated and took the

lead on creating the budget. I want to recognize those that were equally critical to the production of this budget: our Leadership team, Interim Human Resources Manager Lisa Brown, Administrative Assistant Stacy Delaney, and Communications Specialist Ashley Downton. I also want to thank Management Analyst II Megan Siren and Management Technician Jeanette Cervantes on their work on the Capital Improvement Plan budget.

Behind the scenes at City Hall, employees are a family and one that I am proud to have been part of for 12 years. Our staff does great work to support our citizens and growing community. Many live in our community and all are proud to work in our City. I thank them for their continued efforts to make Rancho Cordova a great place to live, work, educate, and recreate.

Lastly, thank you to our citizens for attending the town hall meetings and sharing your thoughts for the future of our City. Your collaboration is vital to developing community priorities and continuing to improve our fresh take on life.

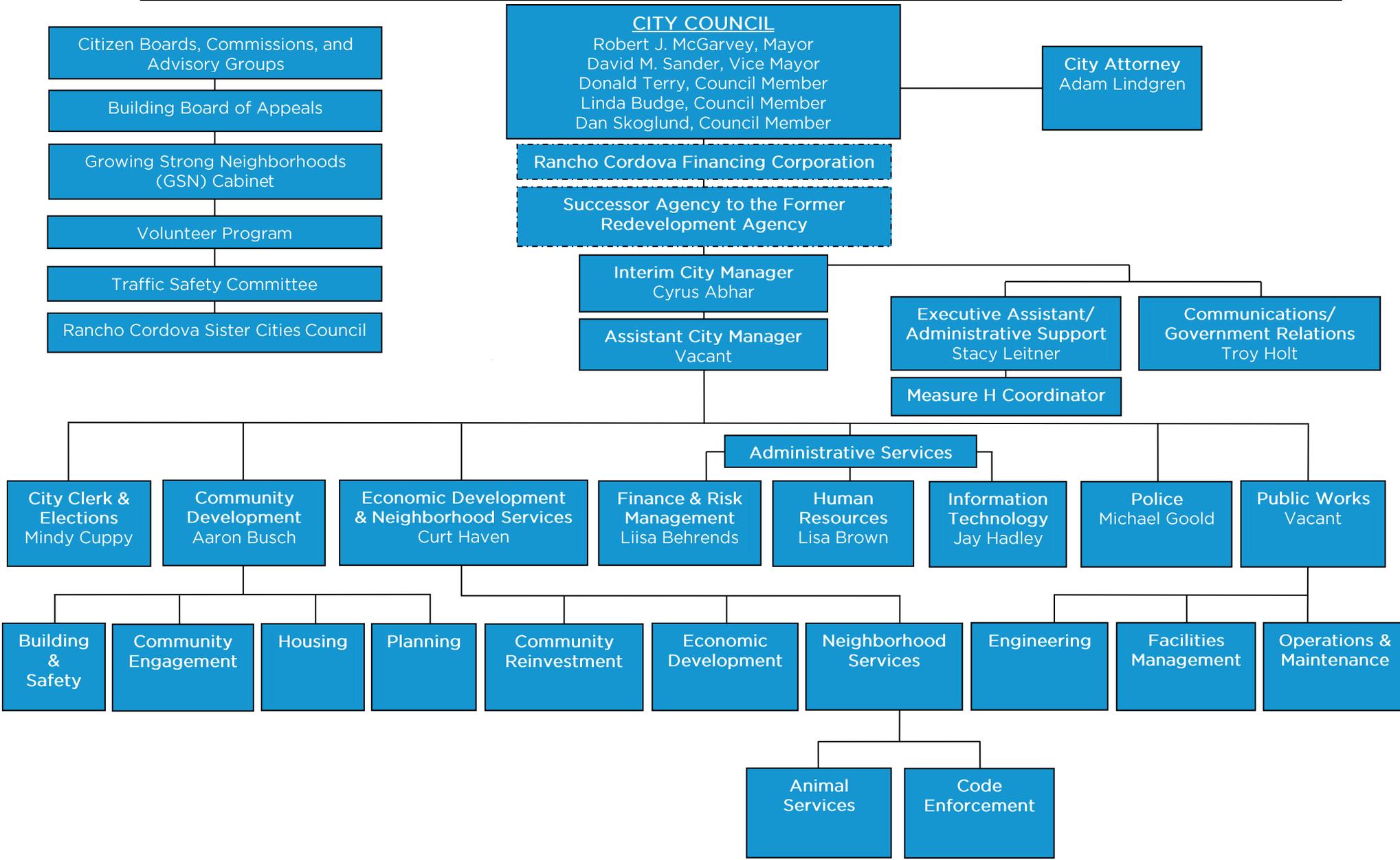


A handwritten signature in blue ink that reads "Cyrus Abhar". The signature is fluid and cursive, written over a thin horizontal line.

Cyrus Abhar, Interim City Manager  
City of Rancho Cordova



# ORGANIZATION CHART



## CITYWIDE GOALS

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1. Promote the positive image of Rancho Cordova
2. Ensure a safe, inviting and livable community
3. Empower responsible citizenship
4. Establish logical City boundaries that provide regional leadership and address financial challenges
5. Ensure the availability of the best public services in the region while practicing sound financial management
6. Drive diverse economic opportunities

# Community Profile



## Incorporation

July 1, 2003

## Government

Rancho Cordova is a general law city operating under the council-manager form of government.

## Location

98 miles northeast of San Francisco, 89 miles southwest of South Lake Tahoe, on the Highway 50 corridor between the Cities of Sacramento and Folsom. It is bordered by the American River to the north.

## County

Rancho Cordova is Sacramento County's newest city.

## Area

Rancho Cordova is 34.8 square miles.

## Elevation

Rancho Cordova sits around 118 feet above sea level.

### *A Fresh Take on....*

Innovation      Fun  
Life      Recreation  
Arts & Culture      Music  
Business      Education  
Public Safety  
Civic Engagement      Diversity



# Community Profile

## Population

According to the California State Department of Finance, as of January 1, 2015, the City of Rancho Cordova has a population of 69,112.<sup>1</sup>

## Diversity

Rancho Cordova has experienced the most dramatic increase in diversity (out of all California cities), according to a 2002 study by the Public Policy Institute of California. The four major non-English languages spoken in Rancho Cordova are Spanish, Ukrainian, Russian, and Armenian.

## Education

Rancho Cordova students are served by four school districts, with the majority of schools in the Folsom Cordova Unified School District. Two elementary schools and one high school in the Sacramento City Unified School District serve students in the western portion of Rancho Cordova, and students in the recently developed Anatolia area are served by the Elk

Grove Unified School District. A small number of students attend schools in the San Juan Unified School District.

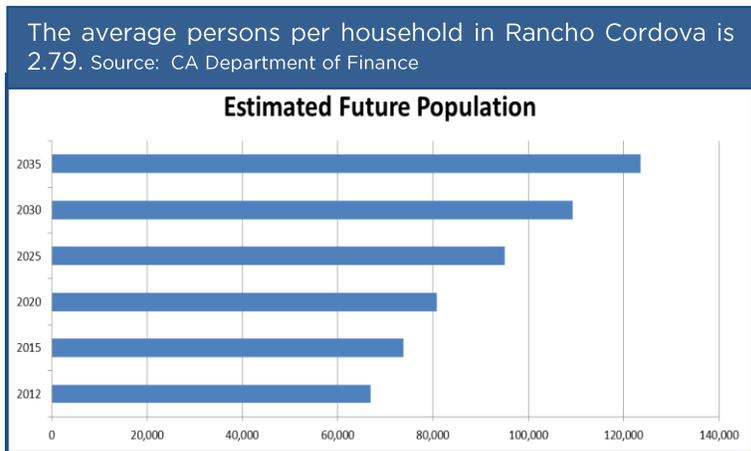
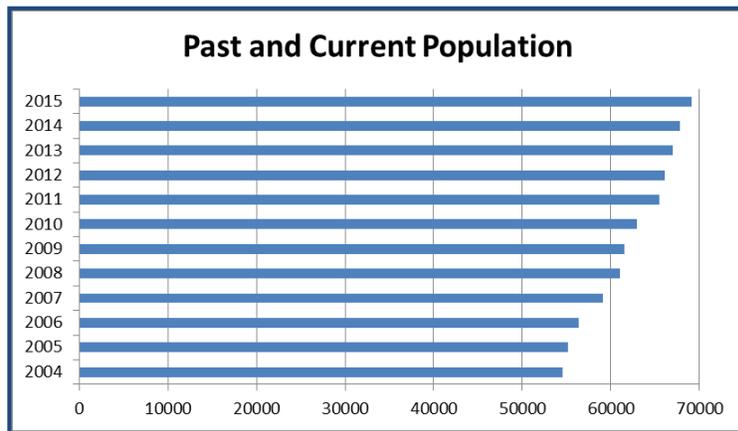
Approximately 87% of residents 25 years or older are high school graduates or have a higher education. Thirty-five percent of residents hold some type of college or post-secondary school degree.<sup>2</sup>

## Future Population

Rancho Cordova's growth rate from 2014 to 2015 was 1.8%. Current estimates indicate the population will surpass 120,000 around 2035.<sup>3</sup>

## Household Income

The average Rancho Cordova household income is \$52,152.<sup>4</sup>



<sup>1</sup> CA Dept. of Finance, "E-1 Population Estimates for Cities, Counties, and the State - January 1, 2014 and 2015," 1 May 2015, CA Dept. of Finance, Web, 7 July 2015.

<sup>2</sup> U.S. Dept. of Commerce U.S. Census Bureau, "2009-2013 American Community Survey 5-Year Estimates," *American Community Survey*, American Fact Finder, Web, 7 July 2015.

<sup>3</sup> Sacramento Area Council of Governments (SACOG), *Metropolitan Transportation Plan 2035*, SACOG, Web, 7 July 2015.

<sup>4</sup> U.S. Dept. of Commerce U.S. Census Bureau, "2009-2013 American Community Survey 5-Year Estimates," *American Community Survey*, American Fact Finder, Web, 7 July 2015.

## Housing and Residential Development

### *Building Permits*

Rancho Cordova saw a rapid increase in single-family home production during the first few years of incorporation. The number of single-family home permits decreased each year following the nationwide decline in the housing market. However, Rancho Cordova experienced an increase in single-family home permits this year.

Though the City's housing market remains strained, foreclosures have declined significantly, and real estate vacancy rates are beginning to decrease.

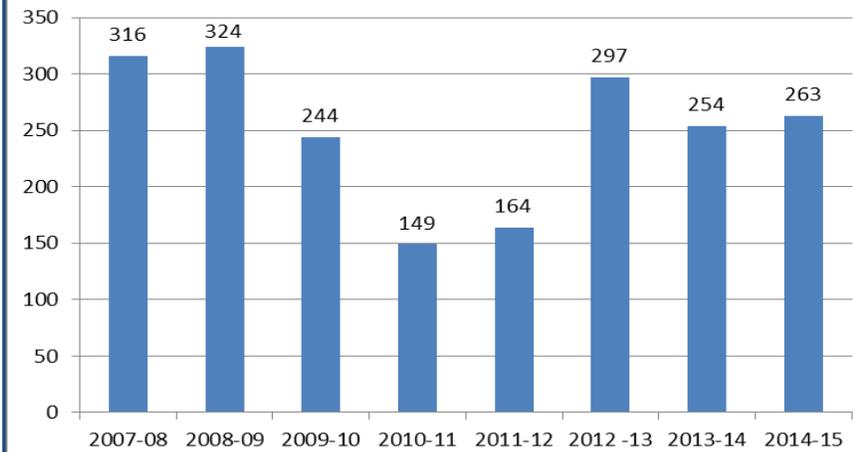


### *Total Housing Units*

According to a 2015 estimate, there are 68,787 total households with 17,181 single-family units.<sup>1</sup>

<sup>1</sup> CA Dept. of Finance, "E-5 Population and Housing Estimates for Cities, Counties, and the State, 2011-2015," 1 May 2015, CA Dept. of Finance, Web, 7 July 2015.

## Single-Family Home Permits Issued



### *Single-Family Residential Forecast*

As of June 2015, there are approximately 900 units that are permitted and ready for construction. Additionally, there are 7,700 acres of vacant land for future development in the Sunridge, Rio Del Oro, and Suncreek areas.

### *Industrial Development*

#### *Developed Industrial Space*

As of the first quarter of 2015, Rancho Cordova had a total of 8,178,777 square feet of developed industrial and warehouse space. The majority of industrial space is located in the Sunrise/Highway 50 area.<sup>2</sup>

<sup>2</sup> Colliers International, "Market Analysis," *Research & Forecast Report Sacramento Industrial Q1 2015*, 2015, 7 July 2015.

### *Commercial Development*

Rancho Cordova had a total of 1,578 commercial permits from July 2013 to June 2015 at a value of \$66.8 million.



### *Active Business Licenses*

Rancho Cordova had a total of 5,115 active business licenses as of March 2015.

# Community Profile



## Economy and Jobs

### *State Economy and State Budget*

The State's unemployment rate is 6.4% as of May 2015. The number of jobs statewide has increased by 1.9 million since February 2010.<sup>1</sup>

The California state budget for 2015-16, submitted in January, highlights California's positive fiscal situation allowing the repayment of debt that accumulated since 2002 due to budget deficits.

The positive financial situation can be attributed to increased revenues from Proposition 30; the state's quarter-cent tax increase, as well as the added income tax on wealthy residents.

These revenues are not permanent, however. With Proposition 30 expiring at the end of 2016, this is the last full fiscal year in which this increase will be expected. The additional tax on wealthy residents will

expire in 2018. Proposition 2, which passed in November 2014, requires the state to have a "Rainy Day Fund." So while it is estimated that the fund will have a balance of approximately \$2.8 billion by the end of 2015, these funds are not available to budget in stronger fiscal years. Therefore, the budget encourages changes over the next four years to address financial promises made "running into the hundreds of billions of dollars" to insure these are properly funded.<sup>2</sup>

### *Jobs*

The unemployment rate in the Sacramento Region is 5.7% as of May 2015. A four-county area of the Sacramento Region (Sacramento, El Dorado, Placer and Yolo counties) saw a 2.5 increase in jobs which totals 22,900, in the 12 months ending May 2015.<sup>3</sup> All five of the largest sectors in the Sacramento Region - trade, transportation,

business services, educational, and leisure and hospitality - experienced positive job growth ranging from 1.3% to 6.8%.

Forecasts show employment in the Sacramento Region is expected to increase 18.5% by 2022. A majority of jobs are expected in the educational and health services and professional and business services sectors.<sup>4</sup>

### *Rancho Cordova*

The City of Rancho Cordova is fortunate to have a strong and diverse employment base. There are approximately **3,000 businesses** with more than **48,000 employees** in the various business parks located throughout the city, driving residential and commercial growth. Rancho Cordova attracts businesses and economic development based on central location, affordable and seismically-stable land, a large business park, and a strong workforce.

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<sup>1</sup> State of CA Employment Development Dept., "Labor Market Information," State of CA Employment Development Dept., Web, 7 July 2015.

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<sup>2</sup> Edmund G. Brown Jr., "Full Budget Summary," *Proposed Budget Summary* 9 January 2015, CA Dept. of Finance, Web, 7 July 2015.

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<sup>3, 4</sup> Employment Development Dept. State of CA, "2012-2022 Projection Highlights Sacramento-Roseville-Arden-Arcade Metropolitan Statistical Area," December 2014, Labor Market Information, Web, 7 July 2015.

# Community Profile

The largest industries by employment in Rancho Cordova are finance and insurance, manufacturing, admin and support, and healthcare and social assistance.

## Largest Employers in Rancho Cordova

<u>Company</u>	<u>Employees</u>	<u>Industry</u>
AMPAC Fine Chemicals	1,600	Manufacturing
Delta Dental	1,600	Insurance
Aerojet	1,300	Manufacturing
Franklin Templeton	1,000	Financial
VSP Global	1,000	Insurance
Health Net Federal	800	Insurance
Sacramento County Office of Education	700	Government
Dignity Health	600	Health Services
Health Net	600	Insurance
Sutter Health	600	Health Services
CVC Construction	500	Construction
Hewlett-Packard	500	Technology
Cabledata Inc	400	Technology
California Office of Technology Services	400	Government
Cisco Systems	350	Technology
Caremark Inc	300	Health Services
FFP Global	300	Outsourcing
Genworth Financial	300	Financial Services
Maximus Inc	300	Consulting
Teledyne MEC	300	Technology

### Transportation and Land Use

Rancho Cordova has excellent transportation access along its major thoroughfares. Highway 50 provides good regional access for auto and freight service, and Sacramento Regional Transit provides alternative travel options on the light rail Gold Line and several bus routes. The Rancho CordoVan also provides a transit

connection to business and residential communities on the south side of Highway



50, including the Anatolia neighborhood. The City has been designated a "Bicycle Friendly Community" due to its vast bicycle system that is expanding to provide

complete routes and better connections to the American River Parkway trail system.

The City's Public Works department plans for future development assuring that advantageous travel services are provided as the city grows. Public Works also revitalizes existing roads and bikeways and assures that the transportation system is maintained and in a good state of repair.

# Community Profile



The City's 2011 Bicycle and Pedestrian Master Plans, 2006 Transit Master Plan and Neighborhood Traffic Management Plan, and 2005 Americans with Disabilities Transition Plan combine with the City's General Plan to provide a foundation for transportation infrastructure and services to meet the needs of existing city residents and to provide attractive options for new residents and businesses.

## The Region

The Sacramento Valley Region consists of six contiguous counties, centered around Sacramento County. The area saw rapid growth in housing and jobs prior to the great recession, as both businesses and residents left the high-priced San Francisco Bay Area in search of more affordable land and housing options.

Increased growth brought both prosperity and greater strain on infrastructure, agriculture and the environment in

the region. Organizations such as the Sacramento Area Council of Governments (SACOG) and non-profit group, Valley Vision, exist to create and implement guiding policies and goals region-wide to ensure responsible growth.

The City of Rancho Cordova is an active participant in regional organizations and maintains a commitment to continue to provide regional leadership.



The City is served by a number of different regional organizations, including:

- Sacramento Regional Transit: transportation
- Sacramento Metropolitan Fire District: fire protection
- Sacramento Municipal Utility District: electricity
- PG&E: gas
- Golden State Water Company, California American Water, Sacramento County Water Agency, and City of Folsom Water District: water

- Sacramento Area Sewer District: sewer
- Republic Services: garbage and recycling
- Contract Sweeping Services: street sweeping
- Cordova Recreation and Park District: parks, open space and recreation
- Folsom Cordova Unified School District, Elk Grove Unified School District, Sacramento City Unified School District and San Juan Unified School District: school districts

# FINANCIAL MANAGEMENT POLICIES

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## DESCRIPTION

### General Policies

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

### Revenue Policies

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

## Reserve Policies

- A minimum fund balance reserve in the General Fund will be maintained at all times. The minimal, optimal level required for this reserve will be 20% of the General Fund operating budget. The reserve will be drawn down as a funding source of last resort and used only after other reserve accounts have been accessed.
- The actual and final General Fund surplus will first be used to fully fund the required General Fund reserve. At the City Manager's discretion, 75% of any remaining General Fund surplus will be automatically appropriated as a transfer out of the General Fund, 50% to the Capital Facilities Capital Fund and 25% to the Infrastructure Capital Fund.
- The actual and final Measure H/Community Enhancement surplus will first be used to fully fund the required General Fund reserve. At the City Manager's discretion, the remaining surplus will be automatically appropriated as a transfer out of the General Fund to the Measure H/Community Enhancement Capital Fund.
- The unappropriated fund balance in the General Fund will be maintained at a level sufficient to provide adequate working capital and to accommodate required adjustments to other reserve accounts, including the reserves for advances to other funds, deposits, and prepaid items.
- Funding levels of General Fund reserves will be reviewed during periods of economic stagnation to avoid reductions in operating service levels.
- Appropriations or use of funds from any designated reserves will require City Council action.

## Cash Management

- Investments and cash management will be the responsibility of the Finance Department.
- In accordance with Section 53646 of the Government Code, the City Council will review annually and update as needed an investment policy. The primary purpose of this policy is to set forth the City's investment philosophy and objectives. The City's investment objectives are, in order of priority: safety; compliance with federal, state and local laws; liquidity; and yield. The policy also specifically outlines authorized investments, the maximum maturities allowed for each investment instrument, and the criteria used to determine qualified depositories and/or dealers.
- The City invests all idle cash as determined by analysis of anticipated cash flow needs. Specific emphasis will be placed on future cash requirements when selecting maturity dates to avoid forced liquidations and the potential corresponding loss of investment earnings.
- In order to maximize yields from the overall portfolio, the City will consolidate cash balances from all funds for investment purposes and will allocate investment earnings to each fund that has a positive cash balance.
- The City will maintain the investment portfolio under the "Prudent Person Standard." The "Prudent Person Standard" is as follows: investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence

exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The investment officer, acting in accordance with written procedures and the investment policy and exercising due diligence, shall be relieved of personal responsibility for the credit risk of an individual security or market price changes, provided deviations from expectations are reported within 30 days and appropriate action is taken to control adverse developments.

- To protect against potential losses by collapse of individual securities and/or dealers, and to enhance access to securities, interest payments and maturity proceeds, all securities owned by the City will be held in safekeeping by a third party bank trust department, acting as the City's agent.
- The Finance Department will generate a quarterly report to the City Council in accordance with all state laws and City investment policy requirements.

## Debt Policy

- It is the intent of the City of Rancho Cordova to issue debt in a manner that adheres to state and federal laws, existing bond covenants, and prudent financial management.
- The City will generally require applicable bond issuances to have at least a four to one value of property to public lien ratio, with the property values being determined by either an appraisal or assessed values as indicated on the County Assessor's tax roll. However, negotiated issues may be used if the financing is necessary to ensure public improvements can be installed in a timely manner.
- The General Fund currently does not have any general obligation bonds and does not anticipate issuing such debt.
- When the City finances capital projects by issuing bonds, it will pay back the bonds within a period that is consistent with the useful life of the project.
- The City will not use long-term debt financing for any recurring purpose such as current operating and maintenance expenditures. Short-term debt instruments such as revenue tax or bond anticipation notes shall be excluded from this limitation.
- The City will generally conduct debt financing on a competitive basis. However, negotiated issues may be used due to market volatility or the use of an unusual or complex financing or security structure.
- The City will refinance debt if the net result yields total savings of 5% or more.
- The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations.
- The City will operate under the provisions of Proposition 13, the California Constitutional Amendment that limits the incurrence of "general obligation" debt. To incur this debt, the City must receive a two-thirds (2/3) vote of the voters at a general election.

## Cost Allocation

- The City has established internal service funds. Currently, these funds are utilized to accumulate resources for specified needs and to fund those needs as they arise. In the future, the internal service funds may be used to charge the departments for those resources accounted for in the internal service funds.

## Risk Management

- The City is self-insured for the first \$100,000 on each general liability claim and has no deductible on worker's compensation.
- Third party coverage is currently maintained for general liability claims greater than \$100,000 up to a limit of \$15 million. For worker's compensation claims, the limit is \$200 million.
- The City maintains a comprehensive risk assessment program and annual hazard survey to identify areas that may pose liability issues.
- The City has a policy of vigorously defending claims filed against the City of Rancho Cordova and continues to maintain an excellent loss history.

## Annual Audit

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

# ACCOUNTING STRUCTURE AND PRINCIPLES

---

## DESCRIPTION

### City Government Reporting Entities and Services

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

- Building Permit/Plan Approval
- General Services
- Economic Development
- Emergency Services
- Engineering
- Neighborhood Services
- Planning and Zoning
- Public Safety (Parks and Recreation and Fire being provided by a Special District)
- Stormwater Management and Drainage Services
- Street Maintenance

### Accounting System and Budgetary Control

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

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

### Basis of Accounting

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

The budgets of the proprietary funds (enterprise and internal service funds) are prepared on an accrual basis. Under this method, revenue is recognized when earned and expenses are recognized at the time the liability is incurred. Under this method, depreciation for fixed assets is budgeted.

## GASB 34

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

- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (budget).
- Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis as opposed to being expended on a budget basis.
- Capital outlays within the Enterprise and Internal Service Funds are recorded as assets on a GAAP basis and expended on a budget basis.
- Inventory is recorded as expenditure at the time it is used.

The CAFR shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.

# BUDGET POLICIES AND PROCEDURES

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## DESCRIPTION

### Policy

The City Manager shall submit a biennial budget to the City Council every other year by May 31. The proposed budget is submitted balanced either through the matching of ongoing revenues with proposed expenditures or the use of existing reserves.

### Budget Basis

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

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

### Responsibility

The departments are responsible for preparing their budgets in accordance with the guidelines provided by the City Manager and Finance Department. The Finance Department provides revenue cost experience data to assist the City departments. The Finance Department prepares all non-departmental revenue, revenue and debt service, and reserve estimates.

### Operating Budget

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

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

## **Budget Preparation**

The City Manager's office in collaboration with the City's Leadership Team reviews and analyzes new positions and operating and capital budget requests. The Finance Department compiles all the financial data and presents the proposed budget to the City Manager for review.

## **Budget Adoption**

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

## **Budget Implementation**

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

## **Budget Review**

The periodic review of the budget is performed by the Finance Department by looking at the results from the prior year of the adopted budget. Budget revisions, if necessary, are generally presented to the Council for consideration by June 30 of each fiscal year.

## **Budget Revision**

Actual expenditures may not exceed budgeted appropriations at the fund level. The City Manager or his/her designee is authorized to transfer budgeted amounts at the department and category level. The City has the following programs accounted for through its governmental funds: Legislative, General Government, Public Safety, General Services, Public Works and Non-Departmental. Use of unappropriated reserves must be specifically approved by the City Council.

# FUND DESCRIPTIONS

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## DESCRIPTION

The City of Rancho Cordova uses fund accounting to track revenues and expenditures.

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

**General Fund.** This fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. All general operating revenues not restricted as to use are recorded in this fund. Please see page 29 for further analysis of the General Fund.

**Measure H/Community Enhancement Fund.** This fund was established to account for activities related to the ½ cent sales tax measure (Measure H) approved by voters in November 2014. Please see page 54 for further analysis of the Measure H/Community Enhancement Fund.

**Special Revenue Funds.** These funds are used to account for activities supported by the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes. Please see page 55 for a description of each fund and its respective budget.

**Capital Funds.** These funds are used to account for the accumulation of resources and payment of expenses related to specific capital projects (other than those financed by proprietary funds). They can be found on page 87.

**Debt Service Fund.** This fund is used to account for the accumulation of resources and payment of long-term debt principal and interest. The budget for this fund can be found on page 93.

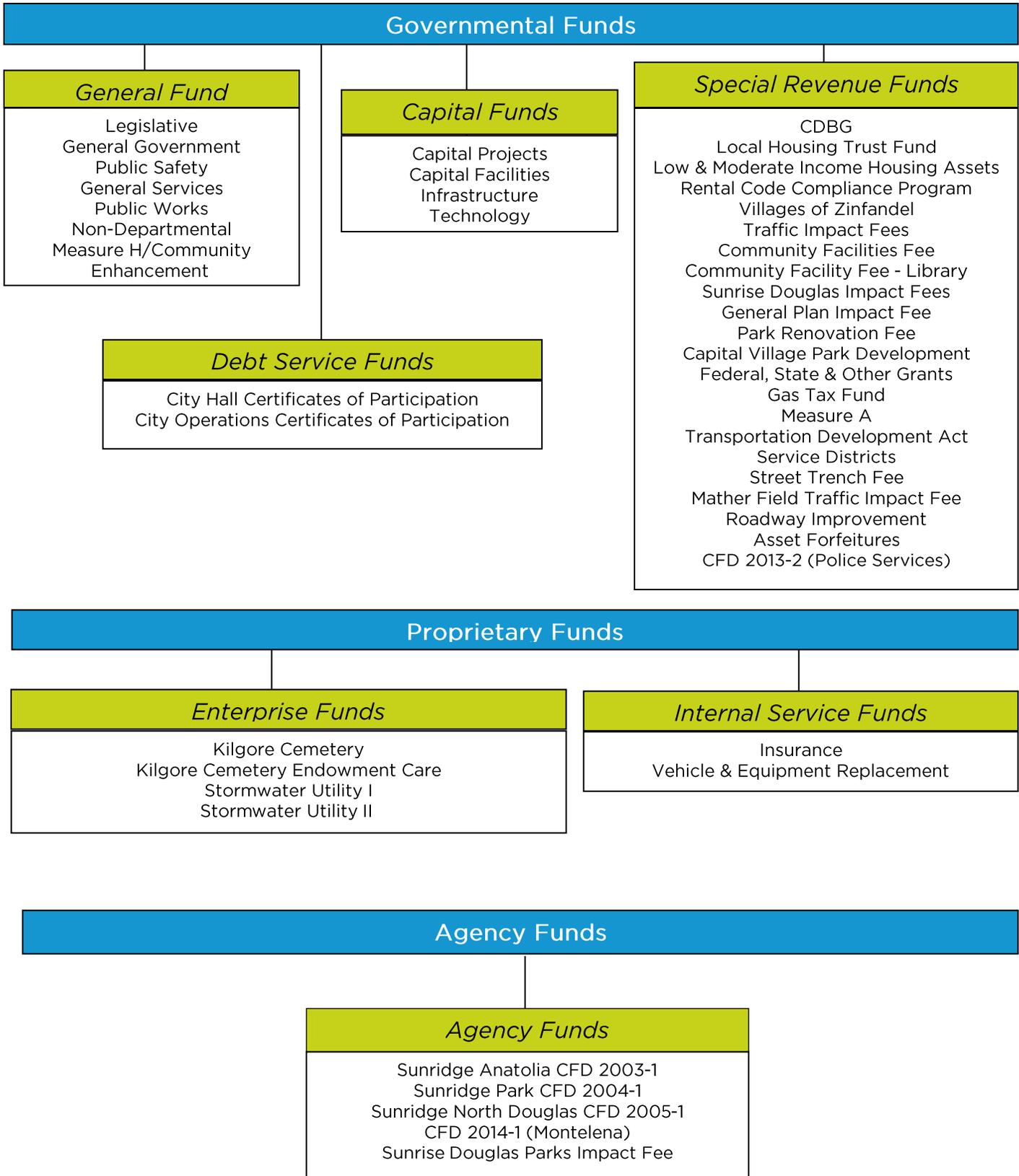
**Proprietary Funds.** Proprietary Funds include Enterprise Funds and Internal Service Funds.

**Enterprise Funds.** These funds may be used to report any activity for which a fee is charged to external users for goods or services. The City operates two enterprise activities, the Kilgore Cemetery and the Stormwater Utility System. Please see page 95 for a description of each fund and its respective budget.

**Internal Service Funds.** These funds may be used to account for the services that are provided to all departments and are currently used to accumulate reserves to fund future acquisition and expenses. They can be found on page 101.

**Agency Funds.** Agency funds are typically used when a government is a temporary custodian of assets and is required by GAAP to account for debt service transactions involving special assessment debt in which the government is not obligated in any manner. Please see page 105 for the Agency Funds budgets.

# DIAGRAM OF FUNDS USED IN THE CITY



# BUDGET SUMMARY

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## DESCRIPTION

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

- Salaries and Benefits (Personnel).
- Operating Expenses: Day-to-day expenses associated with operating a multi-million dollar corporation. Included in this section are the large contracts that the City has with Michael Baker International, formerly Pacific Municipal Consultants (Planning), County of Sacramento (Police) and Meyers Nave (Legal).
- Capital Outlay: Finances the infrastructure projects that are proposed in this budget.
- Debt Service: Provides the resources to pay for the ongoing debt service of the City. In FY 2015-17 those debts include the debt service on City Hall and the police building.
- Transfers In/Out to Other Funds: Provides a means of moving funds between the various funds to finance the ongoing operations of the City. This is a self-balancing component in that transfers out always equal transfers in on an entity-wide basis.

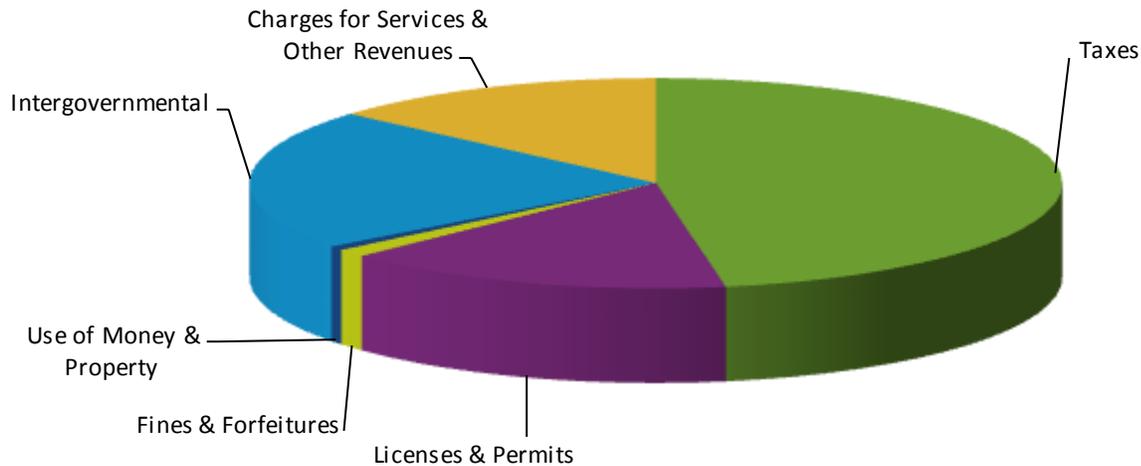
# FY 2015-16 ESTIMATED SOURCES & USES OF FUNDS - SUMMARY

	General Fund	Measure H/Community Enhancement	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Agency	Total City Funds
Est. Beginning Fund Balance	\$ 26,983,183	\$ -	\$ 47,838,049	\$ 4,008,726	\$ 1,864,179	\$ 6,326,660	\$ 850,893	\$ 15,897,692	\$ 103,769,382
<b>Revenues:</b>									
Taxes	\$ 36,524,600	\$ 7,000,000	\$ 1,534,400	\$ -	\$ -	\$ -	\$ -	\$ 6,036,100	\$ 51,095,100
Licenses & Permits	4,376,900	-	8,498,200	-	-	3,063,500	-	910,900	16,849,500
Fines & Forfeitures	1,310,900	-	-	-	-	-	-	-	1,310,900
Use of Money & Property	694,300	-	-	-	-	-	-	-	694,300
Intergovernmental	512,800	-	22,255,000	-	-	743,700	-	-	23,511,500
Charges for Services & Other Revenues	3,442,900	-	373,000	-	-	14,000	43,100	10,799,700	14,672,700
<b>Total Revenues</b>	<b>\$ 46,862,400</b>	<b>\$ 7,000,000</b>	<b>\$ 32,660,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,821,200</b>	<b>\$ 43,100</b>	<b>\$ 17,746,700</b>	<b>\$ 108,134,000</b>
<b>Other Sources:</b>									
Transfers In	\$ 335,000	\$ -	\$ -	\$ 100,000	\$ 1,951,800	\$ 522,600	\$ -	\$ -	\$ 2,909,400
Proceeds from Debt	-	-	-	-	-	-	-	-	-
<b>Total Other Sources</b>	<b>\$ 335,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 1,951,800</b>	<b>\$ 522,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,909,400</b>
<b>Total Revenues &amp; Other Sources</b>	<b>\$ 47,197,400</b>	<b>\$ 7,000,000</b>	<b>\$ 32,660,600</b>	<b>\$ 100,000</b>	<b>\$ 1,951,800</b>	<b>\$ 4,343,800</b>	<b>\$ 43,100</b>	<b>\$ 17,746,700</b>	<b>\$ 111,043,400</b>
<b>Expenditures:</b>									
Salaries	\$ 5,115,500	\$ -	\$ 1,481,800	\$ -	\$ -	\$ 865,800	\$ -	\$ 5,000	\$ 7,468,100
Benefits	2,787,100	-	-	-	-	-	-	-	2,787,100
Operations	28,847,000	7,000,000	10,449,400	-	8,000	2,020,600	68,100	237,600	48,630,700
Capital Outlay	719,500	-	39,195,200	3,840,200	-	2,830,800	-	12,219,300	58,805,000
<b>Total Expenditures</b>	<b>\$ 37,469,100</b>	<b>\$ 7,000,000</b>	<b>\$ 51,126,400</b>	<b>\$ 3,840,200</b>	<b>\$ 8,000</b>	<b>\$ 5,717,200</b>	<b>\$ 68,100</b>	<b>\$ 12,461,900</b>	<b>\$ 117,690,900</b>
<b>Other Uses:</b>									
Transfers Out	\$ 1,591,600	\$ -	\$ 1,317,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,909,400
Revenue Neutrality	8,070,100	-	-	-	-	-	-	-	8,070,100
Principal & Interest	13,200	-	139,000	-	1,943,800	-	-	5,137,400	7,233,400
<b>Total Other Uses</b>	<b>\$ 9,674,900</b>	<b>\$ -</b>	<b>\$ 1,456,800</b>	<b>\$ -</b>	<b>\$ 1,943,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,137,400</b>	<b>\$ 18,212,900</b>
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 47,144,000</b>	<b>\$ 7,000,000</b>	<b>\$ 52,583,200</b>	<b>\$ 3,840,200</b>	<b>\$ 1,951,800</b>	<b>\$ 5,717,200</b>	<b>\$ 68,100</b>	<b>\$ 17,599,300</b>	<b>\$ 135,903,800</b>
Difference	\$ 53,400	\$ -	\$ (19,922,600)	\$ (3,740,200)	\$ -	\$ (1,373,400)	\$ (25,000)	\$ 147,400	\$ (24,860,400)
Est. Ending Fund Balance	\$ 27,036,583	\$ -	\$ 27,915,449	\$ 268,526	\$ 1,864,179	\$ 4,953,260	\$ 825,893	\$ 16,045,092	\$ 78,908,983

# WHERE THE MONEY COMES FROM

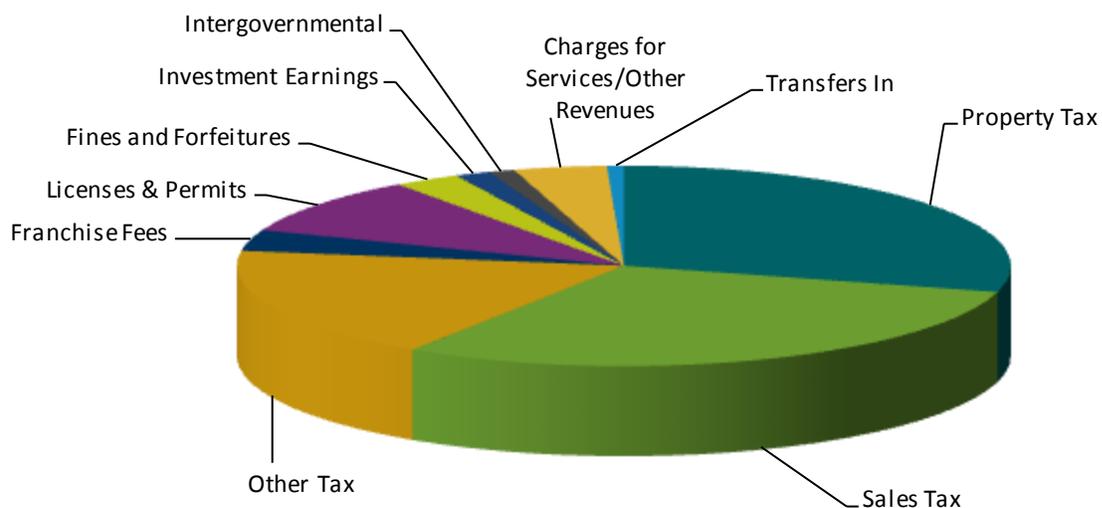
ALL CITY FUNDS \$108,134,000

## FY 2015-16 All City Revenues (without Transfers In)



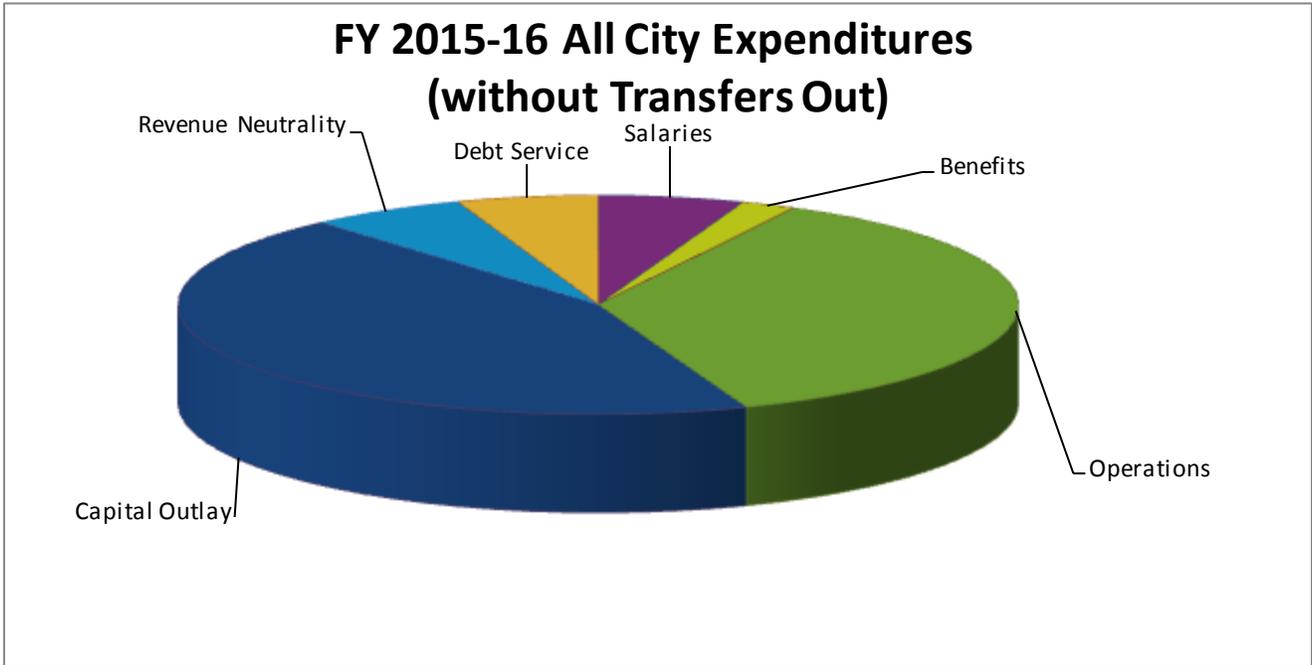
GENERAL FUND \$47,197,400

## FY 2015-16 General Fund Revenues

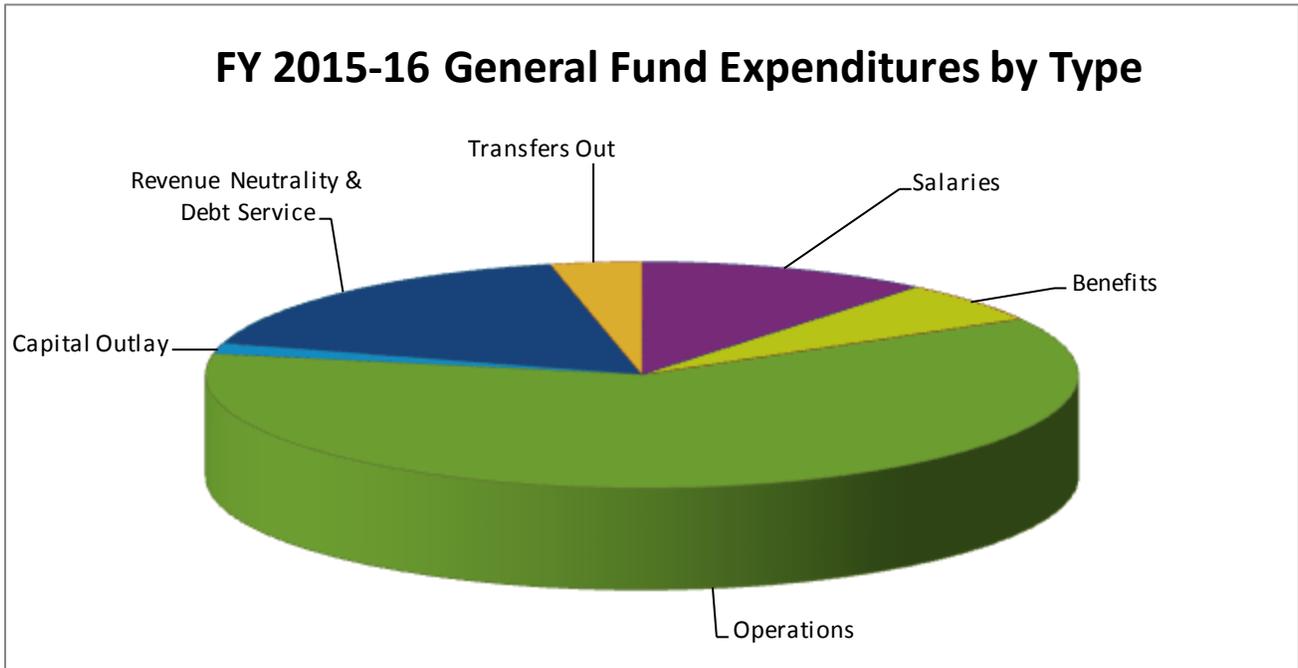


# WHERE THE MONEY GOES

ALL CITY FUNDS \$132,994,400



GENERAL FUND \$47,144,000

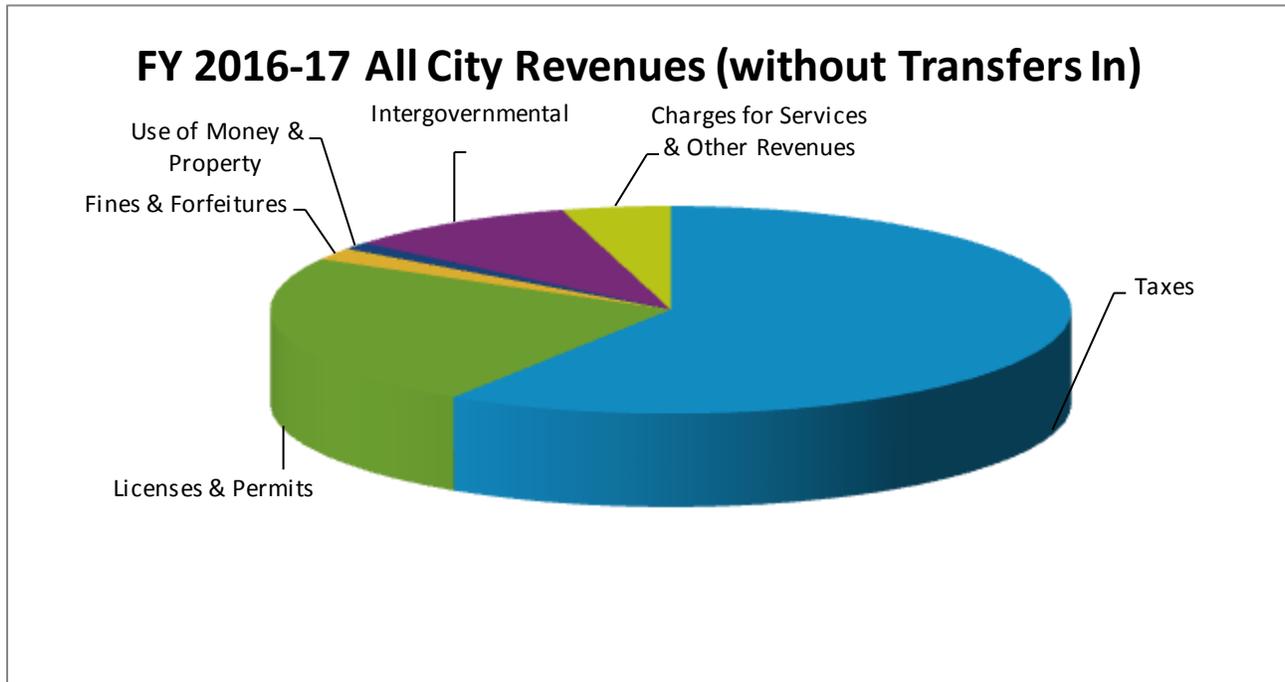


# FY 2016-17 ESTIMATED SOURCES & USES OF FUNDS - SUMMARY

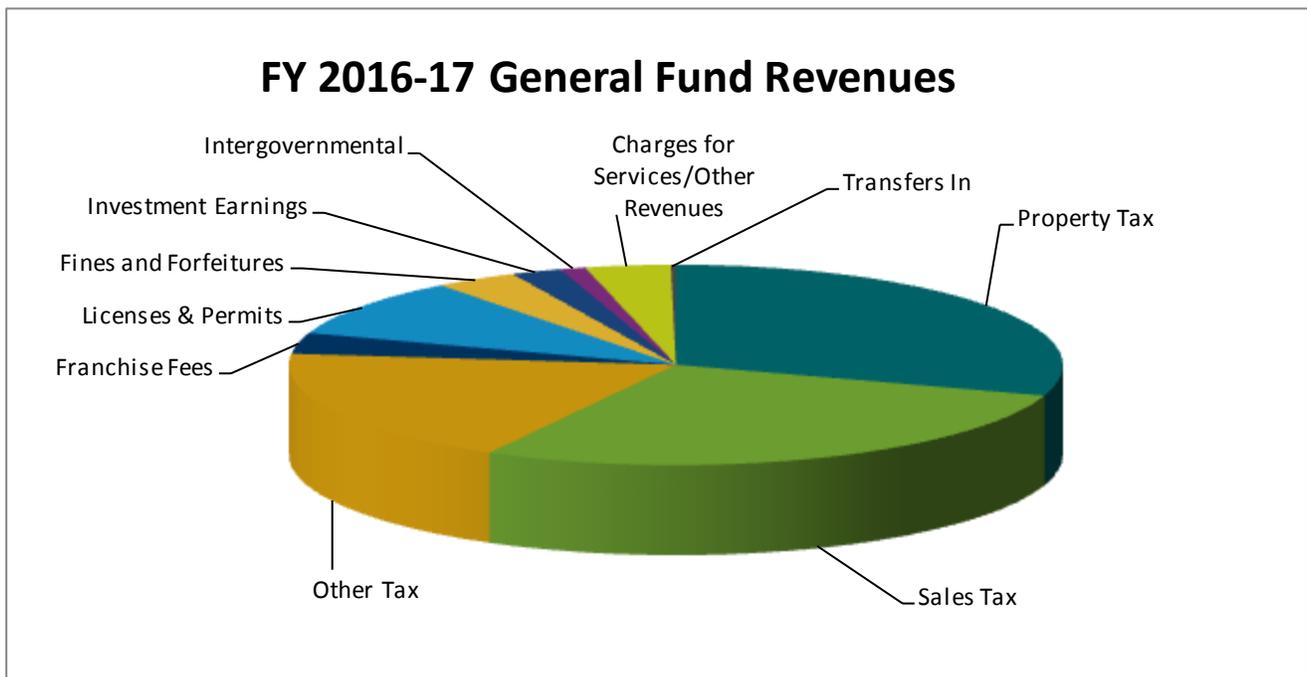
	General Fund	Measure H/Community Enhancement	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Agency	Total City Funds
Est. Beginning Fund Balance	\$ 27,036,583	\$ -	\$ 27,915,449	\$ 268,526	\$ 1,864,179	\$ 4,953,260	\$ 825,893	\$ 16,045,092	\$ 78,908,982
<b>Revenues:</b>									
Taxes	\$ 36,674,200	\$ 7,000,000	\$ 1,581,100	\$ -	\$ -	\$ -	\$ -	\$ 6,713,300	\$ 51,968,600
Licenses & Permits	4,517,900	-	12,578,300	-	-	3,079,300	-	920,000	21,095,500
Fines & Forfeitures	1,660,900	-	-	-	-	-	-	-	1,660,900
Use of Money & Property	1,004,400	-	-	-	-	-	-	-	1,004,400
Intergovernmental	512,800	-	7,085,400	-	-	743,700	-	-	8,341,900
Charges for Services & Other Revenues	3,311,400	-	497,000	-	-	14,000	43,100	-	3,865,500
<b>Total Revenues</b>	<b>\$ 47,681,600</b>	<b>\$ 7,000,000</b>	<b>\$ 21,741,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,837,000</b>	<b>\$ 43,100</b>	<b>\$ 7,633,300</b>	<b>\$ 87,936,800</b>
<b>Other Sources:</b>									
Transfers In	\$ 100,000	\$ -	\$ 328,600	\$ 100,000	\$ 1,565,700	\$ 523,600	\$ -	\$ -	\$ 2,617,900
Proceeds from Debt	-	-	-	-	-	-	-	-	-
<b>Total Other Sources</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 328,600</b>	<b>\$ 100,000</b>	<b>\$ 1,565,700</b>	<b>\$ 523,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,617,900</b>
<b>Total Revenues &amp; Other Sources</b>	<b>\$ 47,781,600</b>	<b>\$ 7,000,000</b>	<b>\$ 22,070,400</b>	<b>\$ 100,000</b>	<b>\$ 1,565,700</b>	<b>\$ 4,360,600</b>	<b>\$ 43,100</b>	<b>\$ 7,633,300</b>	<b>\$ 90,554,700</b>
<b>Expenditures:</b>									
Salaries	\$ 5,905,600	\$ -	\$ 1,091,000	\$ -	\$ -	\$ 865,800	\$ -	\$ 5,000	\$ 7,867,400
Benefits	3,217,700	-	-	-	-	-	-	-	3,217,700
Operations	27,856,800	7,000,000	5,620,900	-	8,000	1,865,100	68,100	286,000	42,704,900
Capital Outlay	380,000	-	9,682,200	-	-	885,000	-	714,600	11,661,800
Capital Improvements	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 37,360,100</b>	<b>\$ 7,000,000</b>	<b>\$ 16,394,100</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ 3,615,900</b>	<b>\$ 68,100</b>	<b>\$ 1,005,600</b>	<b>\$ 65,451,800</b>
<b>Other Uses:</b>									
Transfers Out	\$ 1,539,400	\$ -	\$ 1,078,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,617,900
Revenue Neutrality	8,489,200	-	-	-	-	-	-	-	8,489,200
Principal & Interest	-	-	139,000	-	1,557,700	-	-	5,742,700	7,439,400
<b>Total Other Uses</b>	<b>\$ 10,028,600</b>	<b>\$ -</b>	<b>\$ 1,217,500</b>	<b>\$ -</b>	<b>\$ 1,557,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,742,700</b>	<b>\$ 18,546,500</b>
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 47,388,700</b>	<b>\$ 7,000,000</b>	<b>\$ 17,611,600</b>	<b>\$ -</b>	<b>\$ 1,565,700</b>	<b>\$ 3,615,900</b>	<b>\$ 68,100</b>	<b>\$ 6,748,300</b>	<b>\$ 83,998,300</b>
Difference	\$ 392,900	\$ -	\$ 4,458,800	\$ 100,000	\$ -	\$ 744,700	\$ (25,000)	\$ 885,000	\$ 6,556,400
<b>Est. Ending Fund Balance</b>	<b>\$ 27,429,483</b>	<b>\$ -</b>	<b>\$ 32,374,249</b>	<b>\$ 368,526</b>	<b>\$ 1,864,179</b>	<b>\$ 5,697,960</b>	<b>\$ 800,893</b>	<b>\$ 16,930,092</b>	<b>\$ 85,465,383</b>

# WHERE THE MONEY COMES FROM

ALL CITY FUNDS \$87,936,800

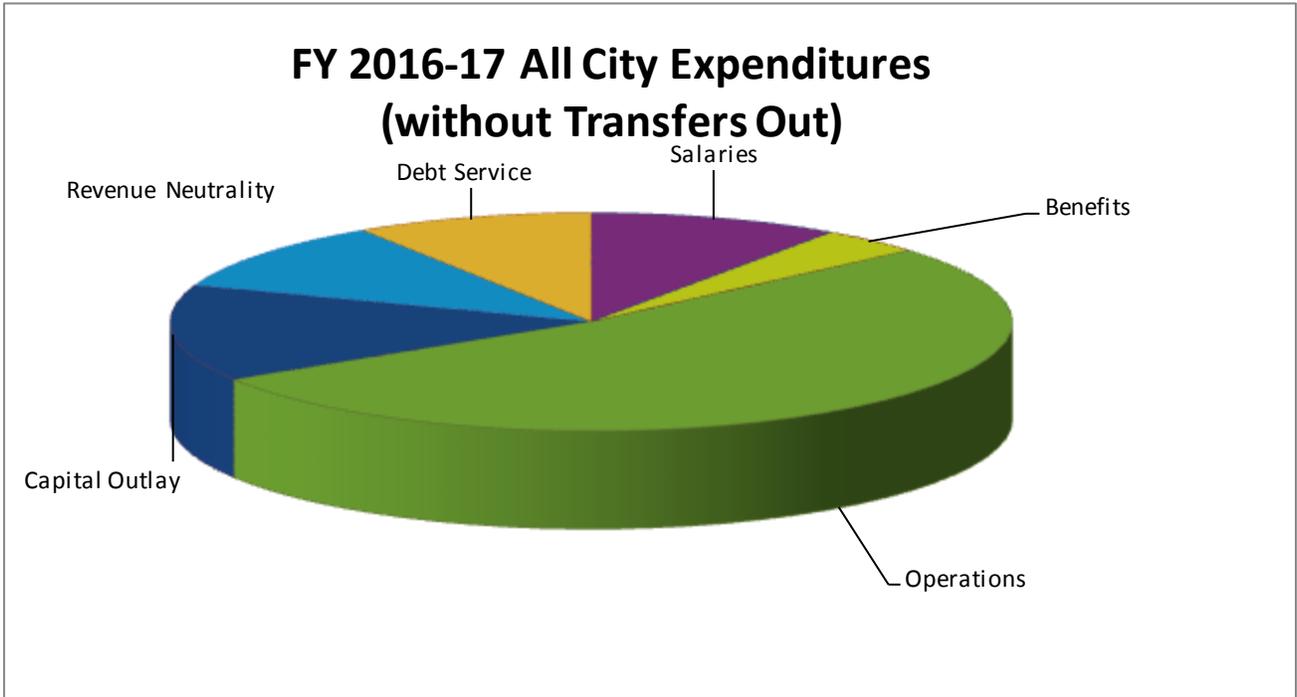


GENERAL FUND \$47,781,600

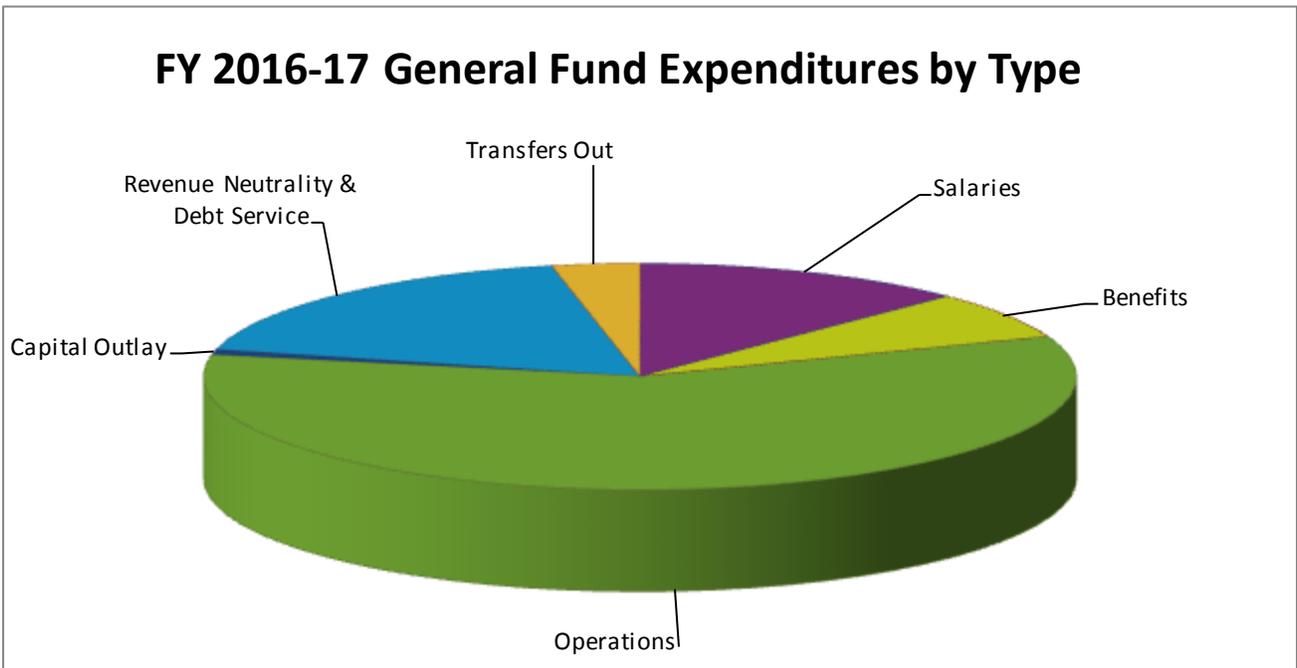


# WHERE THE MONEY GOES

ALL CITY FUNDS \$81,241,200



GENERAL FUND \$47,249,500



# GENERAL FUND SUMMARY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Forecast	FY 2016 Budget	FY 2017 Budget
Beginning Fund Balance	\$ 25,775,079	\$ 26,249,383	\$ 26,882,687	\$ 26,249,383	\$ 26,249,383	\$ 26,983,183	\$ 27,036,583
Revenues:							
Property Taxes							
Property Taxes - Secured - Current	6,712,499	6,803,515	7,013,249	7,202,100	7,644,100	7,949,900	8,267,900
Property Taxes - Unsecured - Current	317,094	314,076	303,191	-	316,300	315,000	315,000
Property Taxes - Supplemental	5,182	22,924	175,236	-	152,300	150,000	150,000
Property Taxes - Secured/Unsecured - Prior	153,938	108,242	93,200	-	98,300	100,000	100,000
Property Taxes - Motor Vehicle In-Lieu	4,838,729	4,759,933	4,836,327	4,964,100	5,081,300	5,284,600	5,496,000
Total Property Taxes	12,027,442	12,008,690	12,421,203	12,166,200	13,292,300	13,799,500	14,328,900
Other Taxes							
Sales Tax In-Lieu Annexation Area	818,492	996,064	1,117,006	892,000	1,218,000	932,500	-
Sales Tax In-Lieu	2,822,749	2,697,467	2,809,759	3,255,500	2,907,200	2,076,000	-
Sales Tax	7,085,928	7,528,932	8,024,902	7,961,000	8,142,000	10,105,000	12,000,000
Sales Tax Annexation Area	2,844,333	3,310,343	3,598,051	3,746,500	3,658,000	4,473,000	5,000,000
Sales Tax Annexation Area Sharing	(2,216,896)	(2,471,987)	(2,751,953)	(2,898,900)	(2,816,300)	(3,454,000)	(3,624,400)
Transient Occupancy Tax	2,013,786	2,112,899	2,204,594	2,151,200	2,489,000	2,600,000	2,700,000
Transient Occupancy Tax Annexation Area	1,674,931	1,763,293	1,959,840	1,954,000	2,100,000	2,200,000	2,300,000
Transient Occupancy Tax Annex Area Sharing	(1,062,962)	(1,239,299)	(1,305,421)	(1,465,500)	(1,575,000)	(1,650,000)	(1,725,000)
Utility Users Taxes	3,329,396	3,359,922	3,387,994	3,410,000	3,490,000	3,525,000	3,670,000
Utility Users Taxes Annexation Area	204,816	205,737	206,455	210,000	210,000	210,000	215,000
Utility Users Taxes Annex Area Sharing	(153,612)	(154,533)	(154,841)	(158,000)	(158,000)	(158,000)	(161,300)
Homeowners' Subventions	109,264	107,250	102,364	110,000	105,000	100,000	100,000
Police Tax	1,051,840	1,120,996	1,215,201	1,230,600	1,307,500	1,405,600	1,511,000
Property Transfer	217,172	215,116	242,617	200,000	240,000	220,000	220,000
Other Taxes	-	-	61,517	105,000	140,000	140,000	140,000
Total Other Taxes	18,739,237	19,552,200	20,718,085	20,703,400	21,457,400	22,725,100	22,345,300
Franchise Fees							
Metro Cable Franchise Fee	503,061	495,553	494,931	475,000	500,000	500,000	500,000
Residential Waste Franchise Fee	476,048	478,375	485,866	444,000	474,000	474,000	474,000
Commercial Waste Franchise Fee	423,699	820,795	657,962	827,000	427,000	427,000	427,000
PG&E Franchise Fee	90,389	72,703	77,508	83,000	75,000	82,000	82,000
Other Franchise Fee	87,606	105,725	129,192	85,000	125,000	125,000	125,000
Total Franchise Fees	1,580,803	1,973,151	1,845,459	1,914,000	1,601,000	1,608,000	1,608,000
Licenses, Permits and Fees							
Animal Licenses	60,572	57,934	75,585	60,000	65,000	65,000	65,000
Alarm Permits	34,953	33,108	40,804	30,000	33,500	31,800	31,800
General Business License	238,907	268,468	279,398	270,000	288,000	300,000	315,000
Special Business License	32,684	35,591	34,815	35,000	33,800	35,000	36,000
Employee Permits	22,413	21,904	22,243	20,000	28,000	22,000	22,000
Tobacco License	9,463	11,990	11,574	10,000	12,000	12,000	12,000
Rental Housing Bus. License	147,542	136,093	162,475	140,000	175,000	175,000	175,000
Licenses - Other	4,180	5,305	760	9,000	-	-	-
Building Permits	780,556	1,231,856	1,194,400	1,000,000	900,000	1,100,000	1,200,000
Commercial Building Permits	736,127	640,552	658,903	650,000	650,000	660,000	695,000
Other Permits	16,863	19,621	19,430	17,900	19,400	21,000	21,000
Planning Fees	21,591	20,097	19,249	20,900	37,700	32,000	32,000
City Hall Rental Fees	68,574	61,571	65,617	65,000	60,000	60,000	60,000
Street Sweeping Fees	180,638	183,887	187,621	183,000	183,000	185,000	185,000
Other Fees	40,080	100,979	75,908	7,100	67,100	70,100	60,100
Total Licenses, Permits and Fees	2,395,143	2,828,956	2,848,782	2,517,900	2,552,500	2,768,900	2,909,900

# GENERAL FUND SUMMARY (CONT.)

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Forecast	FY 2016 Budget	FY 2017 Budget
<b>Fines and Forfeitures</b>							
Traffic Citations	317,853	353,404	352,710	640,000	255,000	230,000	230,000
Criminal Fines	2,317	6,157	1,120	1,200	1,200	2,000	2,000
Parking Fines	202,325	183,273	120,900	175,000	110,000	110,000	110,000
False Alarm Fines	34,413	57,066	56,384	50,000	67,500	58,900	58,900
Code Enforcement Fines	258,222	412,878	212,196	300,000	220,000	225,000	225,000
Other Fines	<u>267,689</u>	<u>311,562</u>	<u>678,705</u>	<u>265,000</u>	<u>750,000</u>	<u>685,000</u>	<u>1,035,000</u>
Total Fines and Forfeitures	1,082,819	1,324,340	1,422,015	1,431,200	1,403,700	1,310,900	1,660,900
<b>Use of Property</b>							
Real Property Leases	431,717	488,254	542,573	614,200	584,300	586,600	891,200
LAIF Investment Earnings	9,243	3,764	3,949	5,000	4,000	4,000	4,500
CAMP Investment Earnings	63,660	49,171	59,606	50,000	35,000	36,000	40,000
MBIA Investment Earnings	40,039	16,660	55,170	40,000	40,000	50,000	55,000
Other Investment Earnings	81,344	153,580	20,082	9,000	26,000	17,700	13,700
Gain on Sale of Investments	(109,194)	-	-	-	-	-	-
Unrealized Gain on Investments	-	(129,064)	-	-	-	-	-
Total Use of Money & Property	<u>516,809</u>	<u>582,365</u>	<u>681,380</u>	<u>718,200</u>	<u>689,300</u>	<u>694,300</u>	<u>1,004,400</u>
<b>Intergovernmental</b>							
Sacramento County Intergovernmental	-	284,947	80,000	332,200	80,000	80,000	80,000
Intergovernmental Other Receipts	-	164,291	58,715	55,000	68,000	68,500	68,500
Mandated Cost Recovery	13,291	18,655	20,970	21,000	21,300	40,000	40,000
MVLF Direct Payments	174,221	33,881	28,394	33,000	27,800	28,000	28,000
Grants	249,908	357,282	386,386	-	542,200	296,300	296,300
Pass Throughs	44,655	85,096	83,059	40,000	50,000	-	-
Other Intergovernmental Receipts	-	-	40,000	-	-	-	-
Total Intergovernmental	<u>482,075</u>	<u>944,152</u>	<u>697,524</u>	<u>481,200</u>	<u>789,300</u>	<u>512,800</u>	<u>512,800</u>
<b>Charges for Services</b>							
CFD Administration Services Cost Recovery	-	182,775	298,004	-	130,500	314,400	172,900
Legal Cost Recovery	308,867	163,246	180,755	203,900	241,000	250,000	250,000
Planning Cost Recovery	526,131	403,069	354,424	411,500	444,200	516,000	530,000
Administrative Cost Recovery	44,895	30,744	8,147	-	10,000	38,300	38,700
Public Works Cost Recovery	169,475	319,088	199,382	210,000	210,000	315,000	365,000
Other Cost Recovery	52,826	59,932	100,732	452,700	438,900	524,400	524,900
Cost Recovery Labor	175,406	186,184	400,257	416,900	416,900	154,500	154,500
Overhead	1,942,288	1,290,290	1,432,815	831,200	997,200	1,092,400	1,034,600
Police Reports	15,510	14,627	13,675	12,000	12,000	14,000	14,000
Police - Restitution	-	7	-	-	-	-	-
Police - Towing Administration	108,172	90,570	72,631	100,000	75,000	75,000	75,000
Police - Towing Rotational	93,405	94,800	96,000	96,000	110,400	110,400	110,400
Other Charges for Services	<u>126</u>	<u>93</u>	<u>345</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Pass Through - Tickets	-	-	-	-	-	-	-
Total Charges for Services	<u>3,437,101</u>	<u>2,835,425</u>	<u>3,157,167</u>	<u>2,734,200</u>	<u>3,086,100</u>	<u>3,404,400</u>	<u>3,270,000</u>
<b>Other Revenue</b>							
Miscellaneous Revenue Other	338,600	315,457	288,542	40,500	168,600	38,500	41,400
Cash Short/Over	-	3	(2)	-	-	-	-
Donations	<u>18</u>	<u>15</u>	<u>26</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Revenues	<u>338,618</u>	<u>315,475</u>	<u>288,566</u>	<u>40,500</u>	<u>168,600</u>	<u>38,500</u>	<u>41,400</u>
Transfers In	<u>175,528</u>	<u>239,475</u>	<u>151,872</u>	<u>739,300</u>	<u>622,400</u>	<u>335,000</u>	<u>100,000</u>
Total Revenues & Other Sources	40,775,575	42,604,229	44,232,053	43,446,100	45,662,600	47,197,400	47,781,600

## GENERAL FUND SUMMARY (CONT.)

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Forecast	FY 2016 Budget	FY 2017 Budget
Expenditures:							
Legislative:							
City Council	331,080	333,128	412,479	362,300	417,900	416,600	422,900
Boards & Commissions	250,000	250,718	401,418	421,200	420,700	540,700	560,700
City Attorney	969,227	734,580	630,944	594,000	898,000	825,000	905,000
City Clerk	288,464	255,397	282,975	308,500	314,300	292,600	310,400
Elections	116	28,487	363	33,100	32,400	200	33,100
Total Legislative	<u>1,838,887</u>	<u>1,602,310</u>	<u>1,728,179</u>	<u>1,719,100</u>	<u>2,083,300</u>	<u>2,075,100</u>	<u>2,232,100</u>
General Government:							
City Manager	1,010,863	934,732	1,042,187	958,500	882,700	554,600	806,000
Administrative Support	362,021	369,495	408,514	386,300	414,200	501,100	537,900
Communications	366,277	442,394	544,062	430,700	656,600	530,400	490,500
Human Resources	449,042	467,966	550,450	526,100	546,800	464,900	506,600
Finance	1,095,104	1,127,459	1,142,503	1,260,700	1,158,400	1,048,600	1,176,600
Information Technology	823,464	865,536	911,100	1,034,200	1,178,000	1,262,200	1,164,000
Risk Management	185,074	355,860	199,347	201,200	213,000	225,000	251,000
Total General Government	<u>4,291,845</u>	<u>4,563,442</u>	<u>4,798,163</u>	<u>4,797,700</u>	<u>5,049,700</u>	<u>4,586,800</u>	<u>4,932,600</u>
Public Safety:							
Police	15,514,247	16,014,270	16,775,337	17,566,700	17,362,700	18,449,200	18,454,900
Community Prosecutor	-	-	-	57,500	45,000	60,500	60,500
Total Public Safety	<u>15,514,247</u>	<u>16,014,270</u>	<u>16,775,337</u>	<u>17,624,200</u>	<u>17,407,700</u>	<u>18,509,700</u>	<u>18,515,400</u>
Community Development:							
Planning	1,210,244	1,216,430	1,064,618	1,245,400	1,839,300	2,468,000	2,055,900
Building & Safety	1,154,989	1,064,789	1,125,744	1,291,500	1,301,000	1,439,200	1,519,600
Facilities Management	1,165,744	1,204,891	1,323,123	1,375,000	1,339,600	1,833,700	1,517,900
Economic Development	434,176	418,779	445,507	898,200	1,044,200	648,800	675,000
Housing	145,090	272,032	212,571	214,600	255,400	557,600	345,400
Animal Services	476,623	485,064	496,074	531,000	561,000	647,800	678,700
Code Enforcement	442,678	697,831	813,754	962,900	1,027,000	1,211,200	1,365,800
Total Community Development	<u>5,029,544</u>	<u>5,359,816</u>	<u>5,481,391</u>	<u>6,518,600</u>	<u>7,367,500</u>	<u>8,806,300</u>	<u>8,158,300</u>
Public Works	3,193,026	2,734,951	2,942,255	2,811,500	2,954,600	2,885,000	2,928,000
Non-Departmental	617,785	738,586	646,843	556,500	544,700	606,200	593,700
Total Expenditures	<u>30,485,334</u>	<u>31,013,375</u>	<u>32,372,168</u>	<u>34,027,600</u>	<u>35,407,500</u>	<u>37,469,100</u>	<u>37,360,100</u>
Other Uses:							
Transfers Out	2,497,892	3,562,350	3,681,140	1,484,300	1,597,500	1,591,600	1,539,400
Debt Service	12,671	12,671	12,671	13,800	13,800	13,200	-
Revenue Neutrality Payment	6,923,884	7,323,403	7,499,864	7,910,000	7,910,000	8,070,100	8,489,200
Total Other Sources	<u>9,434,447</u>	<u>10,898,424</u>	<u>11,193,675</u>	<u>9,408,100</u>	<u>9,521,300</u>	<u>9,674,900</u>	<u>10,028,600</u>
Total Expenditures & Other Uses	<u>39,919,781</u>	<u>41,911,799</u>	<u>43,565,843</u>	<u>43,435,700</u>	<u>44,928,800</u>	<u>47,144,000</u>	<u>47,388,700</u>
Extraordinary Item	381,490	59,126	-	-	-	-	-
Total Uses	<u>40,301,271</u>	<u>41,970,925</u>	<u>43,565,843</u>	<u>43,435,700</u>	<u>44,928,800</u>	<u>47,144,000</u>	<u>47,388,700</u>
Surplus/(Deficit)	<u>\$ 474,304</u>	<u>\$ 633,304</u>	<u>\$ 666,210</u>	<u>\$ 10,400</u>	<u>\$ 733,800</u>	<u>\$ 53,400</u>	<u>\$ 392,900</u>

# GENERAL FUND

## DESCRIPTION

The General Fund is the largest of the City's operating funds accounting for all financial resources except those required to be accounted for in another fund. Its revenues and expenditures are outlined in this section.

### FISCAL YEAR 2015-16 BUDGET GENERAL FUND

	General Fund	Measure H/Community Enhancement	Total General Funds
<b>Beginning Fund Balance (est)</b>	\$ 26,983,183	\$ -	\$ 26,983,183
<b>Revenues:</b>			
Taxes	36,524,600	7,000,000	43,524,600
Licenses & Permits	4,376,900	-	4,376,900
Fines & Forfeitures	1,310,900	-	1,310,900
Use of Money & Property	694,300	-	694,300
Intergovernmental	512,800	-	512,800
Charges for Services & Other Revenues	3,442,900	-	3,442,900
Total Revenues	46,862,400	7,000,000	53,862,400
Other Sources:			
Transfers In	335,000	-	335,000
Proceeds from Debt	-	-	-
Total Other Sources	335,000	-	335,000
<b>Total Revenues &amp; Other Sources</b>	\$ 47,197,400	\$ 7,000,000	\$ 54,197,400
<b>Expenditures:</b>			
Salaries	5,115,500	-	5,115,500
Benefits	2,787,100	-	2,787,100
Operations	28,847,000	7,000,000	35,847,000
Capital Outlay	719,500	-	719,500
Capital Improvements	-	-	-
Total Expenditures	37,469,100	7,000,000	44,469,100
Other Uses:			
Transfers Out	1,591,600	-	1,591,600
Revenue Neutrality	8,070,100	-	8,070,100
Principal & Interest	13,200	-	13,200
Total Other Uses	9,674,900	-	9,674,900
<b>Total Expenditures &amp; Other Uses</b>	\$ 47,144,000	\$ 7,000,000	\$ 54,144,000
<b>Surplus/(Deficit)</b>	53,400	-	53,400
<b>Fund Balance (est)</b>	\$ 27,036,583	\$ -	\$ 27,036,583

**FISCAL YEAR 2016-17 BUDGET GENERAL FUND**

	General Fund	Measure H/Community Enhancement	Total General Funds
<b>Beginning Fund Balance (est)</b>	\$ 27,036,583	\$ -	27,036,583
<b>Revenues:</b>			
Taxes	36,674,200	7,000,000	43,674,200
Licenses & Permits	4,517,900	-	4,517,900
Fines & Forfeitures	1,660,900	-	1,660,900
Use of Money & Property	1,004,400	-	1,004,400
Intergovernmental	512,800	-	512,800
Charges for Services & Other Revenues	3,311,400	-	3,311,400
<b>Total Revenues</b>	<u>47,681,600</u>	<u>7,000,000</u>	<u>54,681,600</u>
<b>Other Sources:</b>			
Transfers In	100,000	-	100,000
Proceeds from Debt	-	-	-
<b>Total Other Sources</b>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
<b>Total Revenues &amp; Other Sources</b>	<u>\$ 47,781,600</u>	<u>\$ 7,000,000</u>	<u>\$ 54,781,600</u>
<b>Expenditures:</b>			
Salaries	5,905,600	-	5,905,600
Benefits	3,217,700	-	3,217,700
Operations	27,856,800	7,000,000	34,856,800
Capital Outlay	380,000	-	380,000
Capital Improvements	-	-	-
<b>Total Expenditures</b>	<u>37,360,100</u>	<u>7,000,000</u>	<u>44,360,100</u>
<b>Other Uses:</b>			
Transfers Out	1,539,400	-	1,539,400
Revenue Neutrality	8,489,200	-	8,489,200
Principal & Interest	-	-	-
<b>Total Other Uses</b>	<u>10,028,600</u>	<u>-</u>	<u>10,028,600</u>
<b>Total Expenditures &amp; Other Uses</b>	<u>\$ 47,388,700</u>	<u>\$ 7,000,000</u>	<u>\$ 54,388,700</u>
<b>Surplus/(Deficit)</b>	392,900	-	392,900
<b>Fund Balance (est)</b>	<u>\$ 27,429,483</u>	<u>\$ -</u>	<u>\$ 27,429,483</u>

# CITY COUNCIL

## DESCRIPTION

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

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

The Council hires the City Manager and City Attorney and makes appointments to boards and commissions. The Council acts to influence local, regional and state policies favorable to the City of Rancho Cordova through various action groups and organizations, including actively pursuing leadership roles in regional, state and national level advocacy and policy organizations.

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$ 331,080	\$ 333,128	\$ 412,479	\$ 362,300	\$ 415,000	\$ 416,600	\$ 422,900
Chrgs for Services & Other Rev	-	-	-	-	2,900	-	-
<b>Total Sources</b>	<b>331,080</b>	<b>333,128</b>	<b>412,479</b>	<b>362,300</b>	<b>417,900</b>	<b>416,600</b>	<b>422,900</b>
<b>Use of Funds:</b>							
Salaries	30,000	30,500	30,000	30,000	30,000	30,000	30,000
Benefits	59,243	60,320	67,844	76,800	81,900	89,200	95,300
Operations	241,837	242,308	314,635	255,500	306,000	297,400	297,600
<b>Total Uses</b>	<b>\$ 331,080</b>	<b>\$ 333,128</b>	<b>\$ 412,479</b>	<b>\$ 362,300</b>	<b>\$ 417,900</b>	<b>\$ 416,600</b>	<b>\$ 422,900</b>

# BOARDS AND COMMISSIONS

## DESCRIPTION

Boards and Commissions provide advice to the City Council.

The Neighborhood Traffic Safety (NTS) Committee prioritizes requests from residents for traffic calming measures installed on their streets. The Building Board of Appeals decides on appeals of orders, decisions, or determinations made by the Building Official relative to the application and interpretation of technical codes, including administrative citations issued for Code Enforcement violations.

This budget also includes funding for support to two non-profit organizations that extend the ability of the City to enhance capacity-building in the community. The non-profit, Cordova Community Council, provides community events and related volunteer management and fundraising.

Additionally, the budget includes some support for the Rancho Cordova Sister Cities Council (RCSCC), a non-profit organization comprised of volunteers from the community dedicated to the value of people-to-people diplomacy and cultural, educational, and business exchanges. The first sister city of Turrialba, Costa Rica, was formally recognized in a signing ceremony in conjunction with the City's fifth anniversary celebration on July 1, 2008.

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$ 250,000	\$ 250,718	\$ 401,418	\$ 421,200	\$ 420,700	\$ 540,700	\$ 560,700
Total Sources	250,000	250,718	401,418	421,200	420,700	540,700	560,700
<b>Use of Funds:</b>							
Operations	250,000	250,718	401,418	421,200	420,700	540,700	560,700
Total Uses	\$ 250,000	\$ 250,718	\$ 401,418	\$ 421,200	\$ 420,700	\$ 540,700	\$ 560,700

# CITY ATTORNEY

## DESCRIPTION

The City Attorney's office serves as general counsel to the City and the agencies and commissions it forms. The City Attorney's office provides legal counsel, advice, negotiation support, and litigation. The office works on a day-to-day basis with the City Manager and City departments to facilitate compliance with critical laws, and to carry out the Council's goals and policy direction. The City Attorney and City Manager are the only two positions directly hired by the City Council.

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$ 660,360	\$ 571,334	\$ 450,189	\$ 390,100	\$ 657,000	\$ 575,000	\$ 655,000
Chrgs for Services & Other Rev	308,867	163,246	180,755	203,900	241,000	250,000	250,000
Total Revenues	969,227	734,580	630,944	594,000	898,000	825,000	905,000
Total Sources	969,227	734,580	630,944	594,000	898,000	825,000	905,000
<b>Use of Funds:</b>							
Operations	969,227	734,580	630,944	594,000	898,000	825,000	905,000
Total Uses	\$ 969,227	\$ 734,580	\$ 630,944	\$ 594,000	\$ 898,000	\$ 825,000	\$ 905,000

# CITY CLERK

## DESCRIPTION

The City Clerk’s office strives for exceptional responsiveness to the citizens of Rancho Cordova, our policy makers, colleagues, and fellow staff. Our forward-thinking focus provides the framework for an open and neutral approach to conducting City Council meetings, recording and maintaining accurate City history, conducting impartial elections, making city business transparent and accessible, and efficient processing of administrative duties in accordance with applicable laws and regulations. We are committed to continually expanding our knowledge to better support the community we serve. We pride ourselves in being an innovative team with remarkable customer service.

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$ 288,303	\$ 254,866	\$ 281,538	\$ 308,400	\$ 314,100	\$ 292,500	\$ 310,300
Licenses, Permits & Fees	80	120	70	100	100	100	100
Chrgs for Services & Other Rev	81	411	1,367	-	100	-	-
<b>Total Sources</b>	<b>288,464</b>	<b>255,397</b>	<b>282,975</b>	<b>308,500</b>	<b>314,300</b>	<b>292,600</b>	<b>310,400</b>
<b>Use of Funds:</b>							
Salaries	176,393	158,532	169,655	184,300	184,700	175,200	187,800
Benefits	64,176	64,604	70,949	79,900	88,900	77,300	83,200
Operations	39,970	32,261	42,371	44,300	40,700	40,100	39,400
Capital Outlay	7,925	-	-	-	-	-	-
<b>Total Uses</b>	<b>\$ 288,464</b>	<b>\$ 255,397</b>	<b>\$ 282,975</b>	<b>\$ 308,500</b>	<b>\$ 314,300</b>	<b>\$ 292,600</b>	<b>\$ 310,400</b>

# ELECTIONS

## DESCRIPTION

The City Clerk is responsible for the overall administration of all municipal elections and serves as the Elections Official and has the statutory responsibility to administer council candidate elections, process initiatives, referendums and recall petitions filed by the electorate in accordance with provisions of the California Elections Code.

The citizens of Rancho Cordova elect their City Council Members every two years in even-numbered years. Full Council Member terms are four years in duration with terms staggered so that two Council Member seats are voted on during an election year and three seats are voted on two years later. The electorate has opted to have five directly-elected Council Members at large. The positions of Mayor and Vice Mayor are selected from among Council Members for one-year terms.

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$ 116	\$ 26,762	\$ 363	\$ 30,600	\$ 30,500	\$ 200	\$ 30,700
Chrgs for Services & Other Rev	-	1,725	-	2,500	1,900	-	2,400
<b>Total Sources</b>	116	28,487	363	33,100	32,400	200	33,100
<b>Use of Funds:</b>							
Operations	116	28,487	363	33,100	32,400	200	33,100
<b>Total Uses</b>	\$ 116	\$ 28,487	\$ 363	\$ 33,100	\$ 32,400	\$ 200	\$ 33,100

# CITY MANAGER

## DESCRIPTION

The City Manager’s role is to leverage available resources, whether fiscal, social, or political, towards uses with maximum benefit to the community. In doing so, he or she spurs the organization to accomplish Council goals and citizen satisfaction by providing strong administrative leadership and fostering successful working relationships among the City Council, the public, and the staff. The strength and breadth of the City Manager’s leadership is often described as the role of a broker, facilitator, catalyst, or educator rather than from the specific delivery of services. The City Manager and staff pursue excellence and professionalism both internally among City departments and externally with partners, aiming for a robustly healthy, sustainable, and livable community.

In that quest, the City’s Chief Executive Officer and staff work purposefully with community partners thought of as “legs” of a stool or table, requiring all to be secure and strong. In some respects, the City Manager sets the table, no matter how many public agencies, non-profits, or other organizations and individuals comprise the legs of the table.

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$1,003,254	\$ 941,064	\$1,037,487	\$ 958,500	\$ 882,700	\$ 554,600	\$ 806,000
Use of Money & Property	-	1,900	-	-	-	-	-
Chrgs for Services & Other Rev	7,609	(8,232)	4,700	-	-	-	-
<b>Total Sources</b>	<b>1,010,863</b>	<b>934,732</b>	<b>1,042,187</b>	<b>958,500</b>	<b>882,700</b>	<b>554,600</b>	<b>806,000</b>
<b>Use of Funds:</b>							
Salaries	577,529	553,529	552,770	560,000	557,500	282,100	424,400
Benefits	183,243	189,883	268,748	206,100	212,400	128,000	217,100
Operations	250,091	191,320	220,669	192,400	112,800	144,500	164,500
<b>Total Uses</b>	<b>\$ 1,010,863</b>	<b>\$ 934,732</b>	<b>\$ 1,042,187</b>	<b>\$ 958,500</b>	<b>\$ 882,700</b>	<b>\$ 554,600</b>	<b>\$ 806,000</b>

# ADMINISTRATIVE SUPPORT

## DESCRIPTION

The Administrative Support Division is made up of award-winning administrative professionals, resourceful master jugglers, travel coordinators, meeting schedulers, software savvy gurus, dedicated high school and college interns, and friendly faces. Our goal as a team is to provide high-level administrative and clerical support to the City Manager’s Office, City Council, and several City departments (Finance, Information Technology, Human Resources, Communications and Government Relations, and Economic Development).

Each day is unique and filled with opportunities to help businesses, government, and people succeed. Our veteran team of administrative professionals collaborates to accomplish daily, weekly, monthly, and annual tasks all while reaching out to find additional ways to serve the Rancho Cordova community. Responsibilities of this division include: Meeting preparation and coordination, planning and prioritizing, problem solving, conference registration and travel coordination, reception coverage, and excellent internal and external customer service. Our team is regularly involved in coordinating, supporting, and participating in community events, and we are excited to continue to invest in Rancho Cordova.

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$ 361,252	\$ 368,889	\$ 408,409	\$ 386,300	\$ 414,200	\$ 501,100	\$ 537,900
Chrgs for Services & Other Rev	769	606	105	-	-	-	-
<b>Total Sources</b>	<b>362,021</b>	<b>369,495</b>	<b>408,514</b>	<b>386,300</b>	<b>414,200</b>	<b>501,100</b>	<b>537,900</b>
<b>Use of Funds:</b>							
Salaries	242,262	243,684	279,674	253,700	267,800	320,100	340,400
Benefits	97,547	106,233	105,840	107,200	118,300	141,500	158,000
Operations	22,212	19,578	23,000	25,400	28,100	39,500	39,500
<b>Total Uses</b>	<b>\$ 362,021</b>	<b>\$ 369,495</b>	<b>\$ 408,514</b>	<b>\$ 386,300</b>	<b>\$ 414,200</b>	<b>\$ 501,100</b>	<b>\$ 537,900</b>

# COMMUNICATIONS AND GOVERNMENT RELATIONS

## DESCRIPTION

The Communications and Government Relations Department, within the City Manager's Office, builds community pride by communicating the many activities, services and accomplishments of the City of Rancho Cordova, its elected officials, staff and community leaders. The Department also leads efforts to build and maintain relationships with local, state, and federal representatives and agencies, and advocacy for both funding pursuits and legislative issues.

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$ 365,867	\$ 439,963	\$ 544,062	\$ 430,700	\$ 656,600	\$ 530,400	\$ 490,500
Chrgs for Services & Other Rev	410	2,431	-	-	-	-	-
<b>Total Sources</b>	<b>366,277</b>	<b>442,394</b>	<b>544,062</b>	<b>430,700</b>	<b>656,600</b>	<b>530,400</b>	<b>490,500</b>
<b>Use of Funds:</b>							
Salaries	109,889	107,148	128,838	128,200	172,600	166,800	173,200
Benefits	50,021	48,537	48,953	54,800	83,900	71,900	76,700
Operations	206,367	286,709	366,271	247,700	400,100	291,700	240,600
<b>Total Uses</b>	<b>\$ 366,277</b>	<b>\$ 442,394</b>	<b>\$ 544,062</b>	<b>\$ 430,700</b>	<b>\$ 656,600</b>	<b>\$ 530,400</b>	<b>\$ 490,500</b>

# HUMAN RESOURCES

## DESCRIPTION

The Human Resources Department is part of Administrative Services and plays a major role in creating a collaborative team of City employees, interns, and contract staff that provide high-quality service to the community. The department takes great pride in helping to recruit employees who are up to the challenge of creating something different, who think beyond the traditional boundaries of “how it’s always been done,” who want to make a difference, to be creative, and to have fun while they do it.

Through award-winning human resources programs, we strive to orient, retain and engage the City’s talented workforce so staff can focus on key City initiatives and community needs. We seek to sustain employee trust and motivation through effective communications, fair policies, professional development opportunities, staff recognition, accurate and timely payroll, and competitive benefits. To inspire camaraderie, respect and high productivity, Human Resources maintains a work culture nationally recognized for being a Great Place to Work®.

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$ 448,819	\$ 467,959	\$ 550,416	\$ 526,100	\$ 546,800	\$ 464,900	\$ 506,600
Chrgs for Services & Other Rev	223	7	34	-	-	-	-
<b>Total Sources</b>	449,042	467,966	550,450	526,100	546,800	464,900	506,600
<b>Use of Funds:</b>							
Salaries	272,642	272,243	279,689	274,800	275,500	204,700	264,200
Benefits	98,845	105,559	108,325	113,700	131,000	66,700	70,200
Operations	77,555	90,164	162,436	137,600	140,300	193,500	172,200
<b>Total Uses</b>	\$ 449,042	\$ 467,966	\$ 550,450	\$ 526,100	\$ 546,800	\$ 464,900	\$ 506,600

# FINANCE

## DESCRIPTION

The Finance Department is part of Administrative Services and is responsible for the fiscal affairs of the City. This includes cash and debt management, implementing policies for the procurement of goods and services, collecting and disbursing money, recording all transactions, preparing and maintaining the budget and general ledger, long range fiscal planning, and safeguarding the financial assets and financial records of the City. In addition to providing fiscal management, the department administers the Business License Program.

As the stewards of public funds, we serve the citizens and businesses within the City of Rancho Cordova and other members of the public interested or vested in our financial success. We also are an internal service provider to other City departments. We use a fun and collaborative approach to fulfill our responsibilities and are proud of the fiscal results we have achieved for the City.

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$ 352,126	\$ 358,516	\$ 138,226	\$ 649,700	\$ 438,800	\$ 145,900	\$ 399,000
Licenses, Permits & Fees	455,189	479,351	511,265	484,000	536,800	544,000	560,000
Use of Money & Property	7	-	-	-	-	-	-
Intergovernmental	50	(50)	(50)	-	-	-	-
Chrgs for Services & Other Rev	285,104	285,145	457,450	8,000	148,400	358,700	217,600
<b>Total Revenues</b>	<b>1,092,476</b>	<b>1,122,962</b>	<b>1,106,891</b>	<b>1,141,700</b>	<b>1,124,000</b>	<b>1,048,600</b>	<b>1,176,600</b>
<b>Other Sources:</b>							
Transfers In	2,628	4,497	35,612	119,000	34,400	-	-
<b>Total Other Sources</b>	<b>2,628</b>	<b>4,497</b>	<b>35,612</b>	<b>119,000</b>	<b>34,400</b>	<b>-</b>	<b>-</b>
<b>Total Sources</b>	<b>1,095,104</b>	<b>1,127,459</b>	<b>1,142,503</b>	<b>1,260,700</b>	<b>1,158,400</b>	<b>1,048,600</b>	<b>1,176,600</b>
<b>Use of Funds:</b>							
Salaries	681,911	707,416	725,379	737,300	719,000	576,700	632,700
Benefits	245,690	280,934	274,696	298,700	312,600	286,000	335,200
Operations	167,503	139,109	142,428	224,700	126,800	185,900	208,700
<b>Total Uses</b>	<b>\$1,095,104</b>	<b>\$1,127,459</b>	<b>\$1,142,503</b>	<b>\$1,260,700</b>	<b>\$1,158,400</b>	<b>\$1,048,600</b>	<b>\$1,176,600</b>

# INFORMATION TECHNOLOGY

## DESCRIPTION

Information Technology (IT) is part of Administrative Services and is responsible for providing strategic technology direction, IT operational policies and standards, and coordinating major citywide initiatives including: IT project management, training, implementation of citywide technologies and applications, and maintaining the City's public and internal Geographic Information Systems (GIS). Additionally, IT manages and supports all computer and network equipment, applications, telecommunications, and data security.

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$ 836,135	\$ 713,152	\$ 863,806	\$ 993,000	\$ 991,800	\$ 1,206,900	\$1,095,500
Intergovernmental	-	164,291	58,715	55,000	68,000	68,500	68,500
Chrgs for Services & Other Rev	-	764	1,250	-	132,000	-	-
<b>Total Sources</b>	<b>836,135</b>	<b>878,207</b>	<b>923,771</b>	<b>1,048,000</b>	<b>1,191,800</b>	<b>1,275,400</b>	<b>1,164,000</b>
<b>Use of Funds:</b>							
Salaries	204,730	242,098	263,767	267,300	266,200	281,100	289,900
Benefits	69,498	89,091	88,633	97,200	103,700	95,800	101,900
Operations	417,964	440,626	496,720	606,700	545,100	561,800	552,200
Capital Outlay	131,272	93,721	61,980	63,000	263,000	323,500	220,000
<b>Total Expenditures</b>	<b>823,464</b>	<b>865,536</b>	<b>911,100</b>	<b>1,034,200</b>	<b>1,178,000</b>	<b>1,262,200</b>	<b>1,164,000</b>
<b>Other Uses:</b>							
Principal & Interest	12,671	12,671	12,671	13,800	13,800	13,200	-
<b>Total Other Uses</b>	<b>12,671</b>	<b>12,671</b>	<b>12,671</b>	<b>13,800</b>	<b>13,800</b>	<b>13,200</b>	<b>-</b>
<b>Total Uses</b>	<b>\$ 836,135</b>	<b>\$ 878,207</b>	<b>\$ 923,771</b>	<b>\$1,048,000</b>	<b>\$ 1,191,800</b>	<b>\$ 1,275,400</b>	<b>\$1,164,000</b>

# RISK MANAGEMENT

## DESCRIPTION

The objective of Risk Management is to minimize harm to the physical, human, and fiscal resources of the City while minimizing the total cost of risk to the City of Rancho Cordova.

Risk Management provides management and advice regarding all insurance operations for the City including review of insurance contract language to ensure the best liability protection for the City, coordination of information flow between the insurance providers and City personnel, advice on loss control and oversight on all open liability claims which are filed against the City.

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$ 185,074	\$ 380,860	\$ 199,347	\$ 201,200	\$ 213,000	\$ 225,000	\$ 251,000
Total Sources	185,074	380,860	199,347	201,200	213,000	225,000	251,000
<b>Use of Funds:</b>							
Operations	185,074	355,860	199,347	201,200	213,000	225,000	251,000
Total Expenditures	185,074	355,860	199,347	201,200	213,000	225,000	251,000
<b>Other Uses:</b>							
Transfers Out	-	25,000	-	-	-	-	-
Total Other Uses	-	25,000	-	-	-	-	-
Total Uses	\$ 185,074	\$ 380,860	\$ 199,347	\$ 201,200	\$ 213,000	\$ 225,000	\$ 251,000

# POLICE DEPARTMENT

## DESCRIPTION

The Rancho Cordova Police Department (RCPD) appreciates the support and mutual respect of the diverse community it serves. The general objectives of the Police Department are to promote and maintain order, public safety, and emergency services within the City through the most effective use of department and community resources. RCPD is committed to making a difference by providing quality service to its citizens, nurturing an atmosphere of respect for all, maintaining a professional demeanor, and fostering a spirit of teamwork with the wide spectrum of public/private agencies and the community.

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$ 13,131,286	\$ 13,396,974	\$ 13,648,337	\$ 14,734,100	\$ 14,102,100	\$ 15,435,200	\$ 14,985,500
Taxes	1,051,840	1,120,996	1,215,201	1,230,600	1,307,500	1,405,600	1,511,000
Licenses, Permits & Fees	34,953	33,108	40,804	30,000	33,500	31,800	31,800
Fines & Forfeitures	801,172	892,343	1,182,490	1,116,200	1,158,700	1,060,900	1,410,900
Use of Money & Property	19,240	682	-	-	-	-	-
Intergovernmental	259,869	370,163	407,356	247,800	563,500	316,300	316,300
Chrgs for Services & Other Rev	215,887	200,004	281,149	208,000	197,400	199,400	199,400
<b>Total Revenues</b>	<b>15,514,247</b>	<b>16,014,270</b>	<b>16,775,337</b>	<b>17,566,700</b>	<b>17,362,700</b>	<b>18,449,200</b>	<b>18,454,900</b>
<b>Total Sources</b>	<b>15,514,247</b>	<b>16,014,270</b>	<b>16,775,337</b>	<b>17,566,700</b>	<b>17,362,700</b>	<b>18,449,200</b>	<b>18,454,900</b>
<b>Use of Funds:</b>							
Operations	15,514,247	16,014,270	16,775,337	17,566,700	17,362,700	18,449,200	18,454,900
<b>Total Uses</b>	<b>\$ 15,514,247</b>	<b>\$ 16,014,270</b>	<b>\$ 16,775,337</b>	<b>\$ 17,566,700</b>	<b>\$ 17,362,700</b>	<b>\$ 18,449,200</b>	<b>\$ 18,454,900</b>

# COMMUNITY PROSECUTOR

## DESCRIPTION

The Community Prosecutor prosecutes certain violations of the City's Municipal Code and acts as a liaison between the City and the court system. The Community Prosecutor is responsible for representing and ensuring the City's best interests in criminal actions, as well as special prosecutions. This individual works closely with City staff, including Code Enforcement staff and the Police Department including patrol, detectives, traffic, probation officers, and Problem Oriented Policing (POP) officers. The Community Prosecutor Department provides a platform for an innovative approach to criminal code enforcement in the City, and it may be expanded in the future to include a pre-file misdemeanor diversion program and a Neighborhood Accountability Board.

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$ -	\$ -	\$ -	\$ 57,500	\$ 45,000	\$ 60,500	\$ 60,500
<b>Total Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,500</b>	<b>45,000</b>	<b>60,500</b>	<b>60,500</b>
<b>Use of Funds:</b>							
Operations	-	-	-	57,500	45,000	60,500	60,500
<b>Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,500</b>	<b>\$ 45,000</b>	<b>\$ 60,500</b>	<b>\$ 60,500</b>

# PLANNING

## DESCRIPTION

The Planning Department is part of Community Development and has primary responsibilities are to ensure a well-planned, attractive and sustainable community and to help provide a positive image that promotes community investment and enhancement. The Planning Department assists the City with adopting and implementing clear policies, standards and guidelines that guide land use related activities of our residents and business community. Through the implementation of these policies and guidelines, the Department supports the balanced and thoughtful integration of commercial development, employment uses, residential uses and public spaces to create a vibrant destination city that promotes bicycle, pedestrian and transit circulation and protects the environment and our natural resources and wildlife.

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$ 666,280	\$ 701,669	\$ 559,590	\$ 810,100	\$ 1,303,000	\$ 1,914,000	\$ 1,487,900
Licenses, Permits & Fees	23,519	111,692	79,136	23,800	92,100	38,000	38,000
Chrgs for Services & Other Rev	520,445	403,069	385,892	411,500	444,200	516,000	530,000
<b>Total Sources</b>	<b>1,210,244</b>	<b>1,216,430</b>	<b>1,024,618</b>	<b>1,245,400</b>	<b>1,839,300</b>	<b>2,468,000</b>	<b>2,055,900</b>
<b>Use of Funds:</b>							
Salaries	-	32,743	75,805	70,400	154,400	358,100	488,400
Benefits	-	18,338	25,162	26,300	64,300	154,600	224,200
Operations	1,210,244	1,165,349	963,651	1,148,700	1,620,600	1,955,300	1,343,300
<b>Total Uses</b>	<b>\$ 1,210,244</b>	<b>\$ 1,216,430</b>	<b>\$ 1,064,618</b>	<b>\$ 1,245,400</b>	<b>\$ 1,839,300</b>	<b>\$ 2,468,000</b>	<b>\$ 2,055,900</b>

# BUILDING AND SAFETY

## DESCRIPTION

The Building and Safety Division is part of Community Development and ensures that building construction within the City of Rancho Cordova meets state and local standards for safety, accessibility, green building, energy conservation, and storm water pollution prevention.

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits & Fees	1,516,683	1,885,769	1,874,983	1,657,000	1,567,000	1,780,000	1,905,000
Intergovernmental	(10)	16,861	(11,215)	-	-	-	-
Chrgs for Services & Other Rev	7,775	9,703	12,408	-	8,500	10,000	11,000
<b>Total Sources</b>	<b>1,524,448</b>	<b>1,912,333</b>	<b>1,876,176</b>	<b>1,657,000</b>	<b>1,575,500</b>	<b>1,790,000</b>	<b>1,916,000</b>
<b>Use of Funds:</b>							
Salaries	439,827	479,796	480,994	471,800	504,100	549,300	597,600
Benefits	147,648	146,644	144,130	153,800	199,400	233,000	260,900
Operations	567,514	438,349	500,620	665,900	597,500	656,900	661,100
<b>Total Uses</b>	<b>\$ 1,154,989</b>	<b>\$ 1,064,789</b>	<b>\$ 1,125,744</b>	<b>\$ 1,291,500</b>	<b>\$ 1,301,000</b>	<b>\$ 1,439,200</b>	<b>\$ 1,519,600</b>

# FACILITIES MANAGEMENT

## DESCRIPTION

The Facilities Management Division is part of Public Works and strives to provide a safe, healthy and productive working environment and ensures all facilities and their operations comply with current laws and regulations. Facilities Management is responsible for all electrical, mechanical, structural, construction, construction management, landscape, custodial and related repairs and maintenance to all City facilities and properties. The buildings served by the Facilities Management Division include all buildings on the City Hall property, the Kilgore property, the Kilgore Cemetery, and the Gold Tailings property for a total of 133,350 square feet. Facilities Management coordinates and manages all rental space on City properties, generating additional revenue and supporting external City sponsored community events.

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$ 662,999	\$ 571,613	\$ 593,087	\$ 611,400	\$ 615,300	\$ 1,107,100	\$ 786,700
Licenses, Permits & Fees	68,574	61,571	65,617	65,000	60,000	60,000	60,000
Use of Money & Property	431,710	488,254	542,573	614,200	584,300	586,600	591,200
Intergovernmental	-	80,000	120,000	84,400	80,000	80,000	80,000
Chrgs for Services & Other Rev	2,461	3,453	1,846	-	-	-	-
<b>Total Sources</b>	<b>1,165,744</b>	<b>1,204,891</b>	<b>1,323,123</b>	<b>1,375,000</b>	<b>1,339,600</b>	<b>1,833,700</b>	<b>1,517,900</b>
<b>Use of Funds:</b>							
Salaries	266,888	273,204	294,285	293,300	287,800	316,700	333,300
Benefits	91,630	109,427	121,851	123,800	130,800	149,000	165,300
Operations	807,226	708,475	906,390	862,900	805,700	983,000	859,300
Capital Outlay	-	113,785	597	95,000	115,300	385,000	160,000
<b>Total Uses</b>	<b>\$ 1,165,744</b>	<b>\$ 1,204,891</b>	<b>\$ 1,323,123</b>	<b>\$ 1,375,000</b>	<b>\$ 1,339,600</b>	<b>\$ 1,833,700</b>	<b>\$ 1,517,900</b>

# ECONOMIC DEVELOPMENT

## DESCRIPTION

The Economic Development Department provides leadership on developing and implementing key programs that fuel the local economy and improve the quality of life for City residents. Our activities are guided by six targeted focus areas: Folsom Boulevard revitalization, business retention and expansion, retail recruitment, business development and innovation, marketing and image, and toolbox development.

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$ 399,535	\$ 525,735	\$ 403,252	\$ 398,200	\$ 544,200	\$ 648,800	\$ 675,000
Chrgs for Services & Other Rev	35,275	18	42,255	-	-	-	-
<b>Total Revenues</b>	<b>434,810</b>	<b>525,753</b>	<b>445,507</b>	<b>398,200</b>	<b>544,200</b>	<b>648,800</b>	<b>675,000</b>
<b>Other Sources:</b>							
Transfers In	-	-	-	500,000	500,000	-	-
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>	<b>-</b>
<b>Total Sources</b>	<b>434,810</b>	<b>525,753</b>	<b>445,507</b>	<b>898,200</b>	<b>1,044,200</b>	<b>648,800</b>	<b>675,000</b>
<b>Use of Funds:</b>							
Salaries	182,381	194,577	209,631	168,300	228,200	287,500	320,000
Benefits	61,666	77,063	83,928	61,400	92,100	108,400	126,800
Operations	190,763	147,139	151,948	668,500	723,900	252,900	228,200
<b>Total Expenditures</b>	<b>434,810</b>	<b>418,779</b>	<b>445,507</b>	<b>898,200</b>	<b>1,044,200</b>	<b>648,800</b>	<b>675,000</b>
<b>Other Uses:</b>							
Transfers Out	-	106,974	-	-	-	-	-
<b>Total Other Uses</b>	<b>-</b>	<b>106,974</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses</b>	<b>\$ 434,810</b>	<b>\$ 525,753</b>	<b>\$ 445,507</b>	<b>\$ 898,200</b>	<b>\$ 1,044,200</b>	<b>\$ 648,800</b>	<b>\$ 675,000</b>

# HOUSING

## DESCRIPTION

The Housing Division is part of Community Development and has primary responsibility for the maintenance and implementation of the Housing Element of the City's General Plan. Major responsibilities of the Housing Division include the preservation, improvement and expansion of affordable housing opportunities for those who reside and work in this City, as well as responding to the challenge of our special needs populations. The division administers programs supported by Federal and State grant funds responding to its objectives. The Housing Division works to identify and solve local housing and neighborhood issues while maintaining a responsible regional commitment to house those expected to reside in this City. Additionally, the Housing Division has a major responsibility for the residential component of neighborhood reinvestment strategies which replace traditional Redevelopment Agency activities.

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$ 38,670	\$ 58,689	\$ 78,688	\$ 214,600	\$ 101,400	\$ 209,200	\$ -
Use of Money & Property	-	104,994	-	-	-	-	300,000
Chrgs for Services & Other Rev	66,420	108,349	133,883	-	154,000	123,400	65,600
<b>Total Revenues</b>	<b>145,090</b>	<b>272,032</b>	<b>212,571</b>	<b>214,600</b>	<b>255,400</b>	<b>332,600</b>	<b>365,600</b>
<b>Other Sources:</b>							
Transfers In	-	-	-	-	-	225,000	-
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>225,000</b>	<b>-</b>
<b>Total Sources</b>	<b>145,090</b>	<b>272,032</b>	<b>212,571</b>	<b>214,600</b>	<b>255,400</b>	<b>557,600</b>	<b>365,600</b>
<b>Use of Funds:</b>							
Salaries	78,253	166,174	110,587	110,200	98,000	142,800	207,200
Benefits	63,574	80,084	83,926	97,300	107,700	103,500	111,600
Operations	3,263	25,774	18,058	7,100	49,700	311,300	26,600
<b>Total Uses</b>	<b>\$ 145,090</b>	<b>\$ 272,032</b>	<b>\$ 212,571</b>	<b>\$ 214,600</b>	<b>\$ 255,400</b>	<b>\$ 557,600</b>	<b>\$ 345,400</b>

# NEIGHBORHOOD SERVICES

## DESCRIPTION

### Animal Services

The Animal Services Program ensures protection, promotion, and respect for the well-being of animals in our community. The Animal Services Program continues to promote responsible pet ownership by providing the best possible professional services and ensures that residents are educated on the City's pet licensing and vaccinations requirements. Issuing pet licenses, investigating animal cruelty cases, and reuniting pets with their owners are some of the services we provide. Staff also promotes responsible pet ownership and the reductions in pet overpopulation by encouraging residents to utilize low cost spay/neuter clinics provided in the region by such organizations as the Sacramento Society of Prevention and Cruelty to Animals (SSPCA).

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$ 392,604	\$ 410,355	\$ 408,404	\$ 470,000	\$ 471,000	\$ 557,800	\$ 588,700
Licenses, Permits & Fees	60,572	57,934	75,585	60,000	65,000	65,000	65,000
Fines & Forfeitures	23,425	16,755	24,079	15,000	25,000	25,000	25,000
Chrgs for Services & Other Rev	22	20	2,006	-	-	-	-
<b>Total Sources</b>	<b>476,623</b>	<b>485,064</b>	<b>510,074</b>	<b>545,000</b>	<b>561,000</b>	<b>647,800</b>	<b>678,700</b>
<b>Use of Funds:</b>							
Salaries	103,466	102,007	108,801	167,300	167,600	168,900	181,900
Benefits	90,373	102,098	99,522	65,200	73,700	90,900	97,400
Operations	282,784	280,959	287,751	298,500	319,700	388,000	399,400
<b>Total Expenditures</b>	<b>476,623</b>	<b>485,064</b>	<b>496,074</b>	<b>531,000</b>	<b>561,000</b>	<b>647,800</b>	<b>678,700</b>
<b>Other Uses:</b>							
Transfers Out	-	-	14,000	14,000	-	-	-
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>14,000</b>	<b>14,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses</b>	<b>\$ 476,623</b>	<b>\$ 485,064</b>	<b>\$ 510,074</b>	<b>\$ 545,000</b>	<b>\$ 561,000</b>	<b>\$ 647,800</b>	<b>\$ 678,700</b>

## DESCRIPTION

### Code Enforcement

Code Enforcement staff enforces state laws and other codes on behalf of many other City departments. These codes address zoning, housing standards, blight, abandoned buildings, and foreclosures. In addition, the program focuses on public education pertaining to the City's efforts to Growing Strong Neighborhoods and other proactive enforcement programs on a regular basis. The major issues addressed by this program are: a) ensuring safe housing; and, b) eliminating nuisances that either present a danger to the community or are sources of significant blight. Code Enforcement partners with the Rancho Cordova Police Department and Sacramento County Probation Department to proactively deal with properties that are causing problems in the

community in an effort to reduce crime and increase property values. Code enforcement staff is an integral part of the Rancho Joint Enforcement Taskforce (RJET).

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$ 89,997	\$ 148,804	\$ 490,585	\$ 561,900	\$ 700,800	\$ 846,700	\$1,001,300
Licenses, Permits & Fees	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Fines & Forfeitures	258,322	412,878	212,196	300,000	220,000	225,000	225,000
Chrgs for Services & Other Rev	13,295	36,909	18,159	12,000	14,200	35,500	35,500
<b>Total Revenues</b>	<b>365,614</b>	<b>602,591</b>	<b>724,940</b>	<b>877,900</b>	<b>939,000</b>	<b>1,111,200</b>	<b>1,265,800</b>
<b>Other Sources:</b>							
Transfers In	77,000	95,240	88,814	85,000	88,000	100,000	100,000
<b>Total Other Sources</b>	<b>77,000</b>	<b>95,240</b>	<b>88,814</b>	<b>85,000</b>	<b>88,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Total Sources</b>	<b>442,614</b>	<b>697,831</b>	<b>813,754</b>	<b>962,900</b>	<b>1,027,000</b>	<b>1,211,200</b>	<b>1,365,800</b>
<b>Use of Funds:</b>							
Salaries	222,002	283,842	372,853	455,400	501,700	568,200	683,500
Benefits	144,437	188,795	199,891	263,900	281,400	312,200	372,100
Operations	76,175	225,194	241,010	243,600	243,900	330,800	310,200
<b>Total Uses</b>	<b>\$ 442,614</b>	<b>\$ 697,831</b>	<b>\$ 813,754</b>	<b>\$ 962,900</b>	<b>\$1,027,000</b>	<b>\$ 1,211,200</b>	<b>\$1,365,800</b>

# PUBLIC WORKS

## DESCRIPTION

The Public Works Department provides services to safeguard public health, safety and welfare, and to ensure a higher quality of life for our citizens through Capital Improvement Plan (CIP) project development, implementation, construction management and inspection, road maintenance, traffic safety, drainage services, solid waste management, plan review and development services, infrastructure financing, and special projects.

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,200
Licenses, Permits & Fees	1,178,926	1,600,306	1,470,342	1,550,000	1,220,000	1,222,000	1,222,000
Use of Money & Property	411	-	-	-	-	-	-
Chrgs for Services & Other Rev	2,222,815	1,699,288	1,878,850	1,858,800	1,858,800	1,903,400	1,953,400
<b>Total Revenues</b>	<b>3,402,152</b>	<b>3,299,594</b>	<b>3,349,192</b>	<b>3,408,800</b>	<b>3,078,800</b>	<b>3,125,400</b>	<b>3,256,600</b>
<b>Other Sources:</b>							
Transfers In	-	-	27,446	-	-	10,000	-
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>27,446</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>
<b>Total Sources</b>	<b>3,402,152</b>	<b>3,299,594</b>	<b>3,376,638</b>	<b>3,408,800</b>	<b>3,078,800</b>	<b>3,135,400</b>	<b>3,256,600</b>
<b>Use of Funds:</b>							
Salaries	916,872	829,766	952,122	959,400	945,300	687,300	751,100
Benefits	480,920	548,961	573,866	646,600	713,200	679,100	721,800
Operations	1,774,574	1,356,224	1,411,096	1,205,500	1,289,100	1,507,600	1,455,100
Capital Outlay	20,660	-	5,171	-	7,000	11,000	-
Special Projects							
<b>Total Expenditures</b>	<b>3,193,026</b>	<b>2,734,951</b>	<b>2,942,255</b>	<b>2,811,500</b>	<b>2,954,600</b>	<b>2,885,000</b>	<b>2,928,000</b>
<b>Other Uses:</b>							
Transfers Out	115,194	500,000	388,672	500,400	100,400	-	328,600
<b>Total Other Uses</b>	<b>115,194</b>	<b>500,000</b>	<b>388,672</b>	<b>500,400</b>	<b>100,400</b>	<b>-</b>	<b>328,600</b>
<b>Total Uses</b>	<b>\$ 3,308,220</b>	<b>\$ 3,234,951</b>	<b>\$ 3,330,927</b>	<b>\$ 3,311,900</b>	<b>\$ 3,055,000</b>	<b>\$ 2,885,000</b>	<b>\$ 3,256,600</b>

# NON-DEPARTMENTAL

## DESCRIPTION

This activity accounts for the costs of support services needed to run general City Hall operations. It also accounts for the cost of various items which are not directly attributable to a specific department.

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes	29,714,839	30,439,894	31,924,087	31,639,000	33,442,200	35,119,000	35,163,200
Licenses, Permits & Fees	593,450	568,256	572,439	558,000	575,000	632,000	632,000
Fines & Forfeitures	(100)	2,364	3,250	-	-	-	-
Use of Money & Property	65,441	(13,465)	138,807	104,000	105,000	107,700	113,200
Intergovernmental	222,166	312,887	122,718	94,000	77,800	48,000	48,000
Chrgs for Services & Other Rev	87,902	243,984	43,624	70,000	51,300	46,500	46,500
<b>Total Revenues</b>	<b>30,683,698</b>	<b>31,553,920</b>	<b>32,804,925</b>	<b>32,465,000</b>	<b>34,251,300</b>	<b>35,953,200</b>	<b>36,002,900</b>
<b>Other Sources:</b>							
Transfers In	95,900	139,738	-	35,300	-	-	-
<b>Total Other Sources</b>	<b>95,900</b>	<b>139,738</b>	<b>-</b>	<b>35,300</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Sources</b>	<b>30,779,598</b>	<b>31,693,658</b>	<b>32,804,925</b>	<b>32,500,300</b>	<b>34,251,300</b>	<b>35,953,200</b>	<b>36,002,900</b>
<b>Use of Funds:</b>							
Salaries	-	-	(2,857)	-	30,000	-	-
Benefits	(2,198)	8,966	-	30,300	-	-	-
Operations	619,992	729,620	649,700	526,200	514,700	606,200	593,700
<b>Total Expenditures</b>	<b>617,794</b>	<b>738,586</b>	<b>646,843</b>	<b>556,500</b>	<b>544,700</b>	<b>606,200</b>	<b>593,700</b>
<b>Other Uses:</b>							
Transfers Out	2,382,698	2,930,376	3,278,468	969,900	1,497,100	1,591,600	1,210,800
Revenue Neutrality	6,923,884	7,323,403	7,499,864	7,910,000	7,910,000	8,070,100	8,489,200
<b>Total Other Uses</b>	<b>9,306,582</b>	<b>10,253,779</b>	<b>10,778,332</b>	<b>8,879,900</b>	<b>9,407,100</b>	<b>9,661,700</b>	<b>9,700,000</b>
Extraordinary Item	381,490	59,126					
<b>Total Uses</b>	<b>\$10,305,866</b>	<b>\$ 11,051,491</b>	<b>\$ 11,425,175</b>	<b>\$ 9,436,400</b>	<b>\$ 9,951,800</b>	<b>\$ 10,267,900</b>	<b>\$ 10,293,700</b>

# MEASURE H/COMMUNITY ENHANCEMENT FUND

## DESCRIPTION

This activity accounts for the costs associated with the ½ cent sales tax measure (Measure H) approved by the voters in November 2014. The funds will be allocated as directed by the City Council at the July 6, 2015, City Council Special Meeting.

## ADOPTED FISCAL YEARS 2015-17 BUDGET

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Source of Funds:</b>							
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes	-	-	-	-	1,100,000	7,000,000	7,000,000
Licenses, Permits & Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Chrgs for Services & Other Rev	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,100,000</b>	<b>7,000,000</b>	<b>7,000,000</b>
<b>Other Sources:</b>							
Transfers In	-	-	-	-	-	-	-
Proceeds from Debt	-	-	-	-	-	-	-
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,100,000</b>	<b>7,000,000</b>	<b>7,000,000</b>
<b>Use of Funds:</b>							
<b>Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 687,000</b>	<b>\$ 7,000,000</b>	<b>\$ 7,000,000</b>

## PENDING MEASURE H/COMMUNITY ENHANCEMENT FUND PROJECTS SUMMARY

Project Development Fund	\$436,000
Community Gardens Fund	50,000
After School/Education Programs Fund	506,202
Arts Fund	893,395
Public Safety Request	790,000
Public Works Request	2,145,000
Economic Development Request	1,800,000
Community Development Request	25,000
Communications Request	48,000
Council Request	140,000
Additional Community Grant Applications	698,249
Overhead/Administrative	350,000
<b>Total:</b>	<b>\$7,731,846</b>

Due to the anticipated timing and funding of projects, the project list above is in excess of the revenues. Under no circumstance will the amount funded exceed the actual revenues.

# SPECIAL REVENUE FUNDS

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## DESCRIPTION

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

### Housing Special Revenue Funds

- CDBG
- Local Housing Trust Fund
- Rental Code Compliance Program
- Low and Moderate Income Housing Assets

### Special Revenue Impact Fee Funds

- Villages of Zinfandel Impact Fees
- Traffic Mitigation Fees
- Community Facilities Fee
- Community Facilities Fee - Library
- Sunrise Douglas Impact Fees
- General Plan Impact Fee
- Park Renovation Fees
- Capital Village Park Development Fee

### Grant Funds

- Federal Grants
- State Grants
- Other Grants

### State & County Subvention Funds

- Gas Tax
- Measure A
- Transportation Development Act (TDA)

### Assessment Districts, Special Tax Districts and Landscaping & Lighting Districts

- Landscape & lighting District No. 2005-1
- Transit Related Services Special Tax
- Transit Related Services Benefit District
- Road Maintenance Assessment District
- Rancho Cordova Lighting District 2012-1
- CFD 2005-2 Landscape Maintenance
- CFD 2008-1 Road Maintenance
- CFD 2013-2 Police Services
- CFD 2014-2 Street, Lighting and Landscape Maintenance District

Other Special Revenue Funds

- Street Trench Cut Fees
- Mather Field Traffic Impact Fee
- Roadway Improvement
- Asset Forfeiture

FISCAL YEAR 2015-16 BUDGET SPECIAL REVENUE FUNDS

	Housing Special Revenue Funds	Impact Fee Funds	Grant Funds	State & County Subvention Funds	Assessment District, Special Tax District & Landscaping & Lighting District Funds	Other Special Revenue Funds	Total Special Revenue Funds
<b>Begin Fund Balance - (est)</b>	\$(1,679,539)	\$32,024,516	\$ 202,663	\$ 3,790,149	\$ 7,008,187	\$ 6,492,072	\$ 47,838,048
<b>Revenues:</b>							
Taxes	-	-	-	-	1,534,400	-	1,534,400
Licenses & Permits	145,000	7,831,100	-	-	-	522,100	8,498,200
Fines & Forfeitures	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	826,600	-	16,279,300	5,068,600	-	80,500	22,255,000
Charges for Services & Other Rev	341,000	25,000	-	-	7,000	-	373,000
<b>Total Revenues</b>	<u>1,312,600</u>	<u>7,856,100</u>	<u>16,279,300</u>	<u>5,068,600</u>	<u>1,541,400</u>	<u>602,600</u>	<u>32,660,600</u>
Other Sources:							
Transfers In	-	-	-	-	-	-	-
Proceeds from Debt	-	-	-	-	-	-	-
<b>Total Other Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues &amp; Other Sources</b>	<u>\$ 1,312,600</u>	<u>\$ 7,856,100</u>	<u>\$ 16,279,300</u>	<u>\$ 5,068,600</u>	<u>\$ 1,541,400</u>	<u>\$ 602,600</u>	<u>\$ 32,660,600</u>
<b>Expenditures:</b>							
Salaries	380,300	643,800	-	238,900	168,800	50,000	1,481,800
Benefits	-	-	-	-	-	-	-
Operations	2,124,000	1,765,700	394,000	4,372,700	1,247,400	545,600	10,449,400
Capital Outlay	275,000	18,661,000	16,011,300	3,216,000	-	1,031,900	39,195,200
Capital Improvements	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>2,779,300</u>	<u>21,070,500</u>	<u>16,405,300</u>	<u>7,827,600</u>	<u>1,416,200</u>	<u>1,627,500</u>	<u>51,126,400</u>
Other Uses:							
Transfers Out	100,000	982,800	-	-	-	235,000	1,317,800
Revenue Neutrality	-	-	-	-	139,000	-	139,000
Principal & Interest	-	-	-	-	-	-	-
<b>Total Other Uses</b>	<u>100,000</u>	<u>982,800</u>	<u>-</u>	<u>-</u>	<u>139,000</u>	<u>235,000</u>	<u>1,456,800</u>
<b>Total Expenditures &amp; Other Uses</b>	<u>2,879,300</u>	<u>22,053,300</u>	<u>16,405,300</u>	<u>7,827,600</u>	<u>1,555,200</u>	<u>1,862,500</u>	<u>52,583,200</u>
<b>Surplus/(Deficit)</b>	(1,566,700)	(14,197,200)	(126,000)	(2,759,000)	(13,800)	(1,259,900)	(19,922,600)
<b>End Fund Balance - (est)</b>	<u>\$(3,246,239)</u>	<u>\$17,827,316</u>	<u>\$ 76,663</u>	<u>\$ 1,031,149</u>	<u>\$ 6,994,387</u>	<u>\$ 5,232,172</u>	<u>\$ 27,915,448</u>

FISCAL YEAR 2016-17 BUDGET SPECIAL REVENUE FUNDS

	Housing Special Revenue Funds	Impact Fee Funds	Grant Funds	State & County Subvention Funds	Assessment District, Special Tax District & Landscaping & Lighting District Funds	Other Special Revenue Funds	Total Special Revenue Funds
<b>Begin Fund Balance (est)</b>	\$(3,246,239)	\$17,827,316	\$ 76,663	\$ 1,031,149	\$ 6,994,387	\$ 5,232,172	\$ 27,915,448
<b>Revenues:</b>							
Taxes	-	-	-	-	1,581,100	-	1,581,100
Licenses & Permits	145,000	11,910,200	-	-	-	523,100	12,578,300
Fines & Forfeitures	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	522,800	-	250,000	6,232,100	-	80,500	7,085,400
Charges for Services & Other Rev	450,000	40,000	-	-	7,000	-	497,000
<b>Total Revenues</b>	<u>1,117,800</u>	<u>11,950,200</u>	<u>250,000</u>	<u>6,232,100</u>	<u>1,588,100</u>	<u>603,600</u>	<u>21,741,800</u>
<b>Other Sources:</b>							
Transfers In	-	-	-	-	-	328,600	328,600
Proceeds from Debt	-	-	-	-	-	-	-
<b>Total Other Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>328,600</u>	<u>328,600</u>
<b>Total Revenues &amp; Other Sources</b>	<u>\$ 1,117,800</u>	<u>\$11,950,200</u>	<u>\$ 250,000</u>	<u>\$ 6,232,100</u>	<u>\$ 1,588,100</u>	<u>\$ 932,200</u>	<u>\$ 22,070,400</u>
<b>Expenditures:</b>							
Salaries	275,300	406,000	-	238,900	170,800	-	1,091,000
Benefits	-	-	-	-	-	-	-
Operations	285,500	248,100	300,000	3,057,900	1,248,900	480,500	5,620,900
Capital Outlay	-	6,637,400	-	2,944,800	-	100,000	9,682,200
Capital Improvements	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>560,800</u>	<u>7,291,500</u>	<u>300,000</u>	<u>6,241,600</u>	<u>1,419,700</u>	<u>580,500</u>	<u>16,394,100</u>
<b>Other Uses:</b>							
Transfers Out	100,000	978,500	-	-	-	-	1,078,500
Revenue Neutrality	-	-	-	-	139,000	-	139,000
Principal & Interest	-	-	-	-	-	-	-
<b>Total Other Uses</b>	<u>100,000</u>	<u>978,500</u>	<u>-</u>	<u>-</u>	<u>139,000</u>	<u>-</u>	<u>1,217,500</u>
<b>Total Expenditures &amp; Other Uses</b>	<u>660,800</u>	<u>8,270,000</u>	<u>300,000</u>	<u>6,241,600</u>	<u>1,558,700</u>	<u>580,500</u>	<u>17,611,600</u>
<b>Surplus/(Deficit)</b>	457,000	3,680,200	(50,000)	(9,500)	29,400	351,700	4,458,800
<b>End Fund Balance - (est)</b>	<u>\$(2,789,239)</u>	<u>\$21,507,516</u>	<u>\$ 26,663</u>	<u>\$ 1,021,649</u>	<u>\$ 7,023,787</u>	<u>\$ 5,583,872</u>	<u>\$ 32,374,248</u>

# HOUSING SPECIAL REVENUE FUNDS

## COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Community Development Block Grant (CDBG) funds represent annual federal grants received under the Housing and Community Development Act of 1974. Funds may be used to respond to a variety of neighborhood, economic development and community facilities, and service needs primarily to benefit low and moderate-income persons.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	\$ (26,969)	\$ (10,315)	\$ (261,955)	\$ 30	\$ 30	\$ 30	\$ 30
<b>Source of Funds:</b>							
Intergovernmental	763,219	378,026	1,030,175	531,000	562,400	807,800	522,800
Charges for Services & Other Rev	-	2,000	-	-	-	-	-
<b>Total Revenues</b>	<b>763,219</b>	<b>380,026</b>	<b>1,030,175</b>	<b>531,000</b>	<b>562,400</b>	<b>807,800</b>	<b>522,800</b>
<b>Other Sources:</b>							
Transfers In	-	53,600	-	-	-	-	-
<b>Total Other Sources</b>	<b>-</b>	<b>53,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Sources</b>	<b>763,219</b>	<b>433,626</b>	<b>1,030,175</b>	<b>531,000</b>	<b>562,400</b>	<b>807,800</b>	<b>522,800</b>
<b>Use of Funds:</b>							
Salaries	238,378	248,544	263,582	261,200	236,000	245,300	245,300
Operations	126,293	281,122	329,276	169,800	156,400	287,500	277,500
Capital Outlay	-	-	-	-	170,000	275,000	-
<b>Total Expenditures</b>	<b>364,671</b>	<b>529,666</b>	<b>592,858</b>	<b>431,000</b>	<b>562,400</b>	<b>807,800</b>	<b>522,800</b>
<b>Other Uses:</b>							
Transfers Out	381,894	155,600	175,332	100,000	-	-	-
<b>Total Other Uses</b>	<b>381,894</b>	<b>155,600</b>	<b>175,332</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses</b>	<b>746,565</b>	<b>685,266</b>	<b>768,190</b>	<b>531,000</b>	<b>562,400</b>	<b>807,800</b>	<b>522,800</b>
<b>Ending Fund Balance (est)</b>	<b>\$ (10,315)</b>	<b>\$ (261,955)</b>	<b>\$ 30</b>	<b>\$ 30</b>	<b>\$ 30</b>	<b>\$ 30</b>	<b>\$ 30</b>

## LOCAL HOUSING TRUST FUND

This trust was formed in 2012 for the purpose of collecting the Housing Trust Development Impact Fee. The fee is intended to offset a portion of the cost of the increased burden of providing housing for very low income households necessitated by construction of new non-residential buildings.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ (97,396)	\$ (636,573)	\$ (636,573)	\$ (1,679,573)	\$ (3,265,073)
<b>Source of Funds:</b>							
Licenses, Permits & Fees	-	24,694	42,156	75,000	45,000	45,000	45,000
Use of Money & Property	-	33	-	-	100,000	-	-
Charges for Services & Other Rev	-	-	-	-	-	341,000	450,000
<b>Total Sources</b>	-	24,727	42,156	75,000	145,000	386,000	495,000
<b>Use of Funds:</b>							
Salaries	-	35,243	134,223	20,000	20,000	135,000	30,000
Operations	-	72,009	295,162	-	-	1,836,500	8,000
Capital Outlay	-	14,871	151,948	868,000	1,168,000	-	-
<b>Total Uses</b>	-	122,123	581,333	888,000	1,188,000	1,971,500	38,000
<b>Ending Fund Balance (est)</b>	\$ -	\$ (97,396)	\$ (636,573)	\$ (1,449,573)	\$ (1,679,573)	\$ (3,265,073)	\$ (2,808,073)

## RENTAL CODE COMPLIANCE PROGRAM FUND

The City of Rancho Cordova assesses a \$10 per door fee on all rental properties in the City. The primary goal of the program is to improve the quality of rental housing and the quality of life in the City of Rancho Cordova. This revenue is legally required to be received into its own fund. These monies are used to fund the Rental Inspection Program via a transfer out to Code Enforcement in the General Fund.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	\$ -	\$ 8,401	\$ 74	\$ 4	\$ 4	\$ 4	\$ 4
<b>Source of Funds:</b>							
Licenses, Permits & Fees	85,024	86,655	88,422	85,000	88,000	100,000	100,000
Use of Money & Property	377	258	322	-	-	-	-
<b>Total Sources</b>	85,401	86,913	88,744	85,000	88,000	100,000	100,000
<b>Use of Funds:</b>							
<b>Other Uses:</b>							
Transfers Out	77,000	95,240	88,814	85,000	88,000	100,000	100,000
<b>Total Other Uses</b>	77,000	95,240	88,814	85,000	88,000	100,000	100,000
<b>Total Uses</b>	77,000	95,240	88,814	85,000	88,000	100,000	100,000
<b>Ending Fund Balance (est)</b>	\$ 8,401	\$ 74	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4

## LOW AND MODERATE INCOME HOUSING ASSETS FUND

The City of Rancho Cordova elected to become the Successor Housing Agency when Redevelopment Agencies were dissolved in 2012. On June 29, 2011, Governor Jerry Brown signed into law ABx1 26, the Assembly Bill that dissolved redevelopment agencies and created a mechanism to wind down all redevelopment activity, including the sale of redevelopment assets and the re-allocation of redevelopment funds. This legislation was challenged in the Supreme Court of the State of California in August of 2011, and was put under judicial stay while the Supreme Court decided its constitutionality. On December 29, 2011, the California Supreme Court issued its decision on ABx1 26, declaring it constitutional and upholding it as law. The court also re-started the timeline for RDA dissolution, and the transfer of assets to the Successor Agency, which had been stalled during the judicial stay period. On June 27, 2012, Governor Jerry Brown signed into law AB 1484, the Assembly Bill that modified ABx1 26 and added additional statutory reporting requirements for Successor Agencies.

On January 10, 2012, the City Council of the City of Rancho Cordova adopted a resolution stating that the City, as a jurisdiction with a Community Redevelopment Agency, had decided to perform the duties of the Successor Agency, as identified in ABx1 26, to wind-down framework under which Successor Agencies will fulfill their obligations to pay off the existing debt and dispose of the assets of the defunct Redevelopment Agency. The Successor Agency is responsible for reporting to the statutorily established Oversight Board for all activities.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Adopted Budget	FY 2014/15 Midyear Forecast	FY 2015/16 Budget	FY 2016/17 Budget
Beginning Fund Balance	\$ 1,287,145	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 18,801
<b>Source of Funds:</b>							
Use of Money & Property	662	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	18,800	-
Total Sources	662	-	-	-	-	18,800	-
<b>Use of Funds:</b>							
Salaries	263	-	-	-	-	-	-
Operations	452	-	-	-	-	-	-
Capital Outlay	1,157,395	-	-	-	-	-	-
Total Expenditures	1,158,110	-	-	-	-	-	-
<b>Other Uses:</b>							
Transfers Out	2,760	-	-	-	-	-	-
Extraordinary Loss	126,936	-	-	-	-	-	-
Total Other Uses	129,696	-	-	-	-	-	-
Total Uses	1,287,806	-	-	-	-	-	-
Ending Fund Balance (est)	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 18,801	\$ 18,801

# SPECIAL REVENUE IMPACT FEE FUNDS

## VILLAGES OF ZINFANDEL IMPACT FEES

These specific plan fees are imposed on new development in the Villages of Zinfandel (VOZ) special planning area for offsite roadway improvements. These funds can only be spent on facilities identified in the VOZ Development Impact Fee Program to mitigate impact as a result of development in the VOZ special planning area.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ 468,118</b>	<b>\$ 503,928</b>	<b>\$ 514,890</b>	<b>\$ 540,730</b>	<b>\$ 540,730</b>	<b>\$ 382,930</b>	<b>\$ 223,830</b>
<b>Source of Funds:</b>							
Licenses, Permits & Fees	39,918	11,049	20,535	3,600	17,200	18,900	19,100
Use of Money & Property	4,058	1,999	2,220	-	-	-	-
<b>Total Revenues</b>	<b>43,976</b>	<b>13,048</b>	<b>22,755</b>	<b>3,600</b>	<b>17,200</b>	<b>18,900</b>	<b>19,100</b>
<b>Other Sources:</b>							
Transfers In	-	-	3,085	-	-	-	-
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>3,085</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Sources</b>	<b>43,976</b>	<b>13,048</b>	<b>25,840</b>	<b>3,600</b>	<b>17,200</b>	<b>18,900</b>	<b>19,100</b>
<b>Use of Funds:</b>							
Salaries	-	1,326	-	-	5,000	5,000	1,000
Operations	90	-	-	-	-	3,000	-
Capital Outlay	-	-	-	-	170,000	170,000	-
<b>Total Expenditures</b>	<b>90</b>	<b>1,326</b>	<b>-</b>	<b>-</b>	<b>175,000</b>	<b>178,000</b>	<b>1,000</b>
<b>Other Uses:</b>							
Transfers Out	8,076	760	-	-	-	-	-
<b>Total Other Uses</b>	<b>8,076</b>	<b>760</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses</b>	<b>8,166</b>	<b>2,086</b>	<b>-</b>	<b>-</b>	<b>175,000</b>	<b>178,000</b>	<b>1,000</b>
<b>Ending Fund Balance (est)</b>	<b>\$ 503,928</b>	<b>\$ 514,890</b>	<b>\$ 540,730</b>	<b>\$ 544,330</b>	<b>\$ 382,930</b>	<b>\$ 223,830</b>	<b>\$ 241,930</b>

## TRAFFIC MITIGATION IMPACT FEE

This development impact fee is a citywide fee imposed on new development in the City to cover the fair share cost of traffic impacts resulting from new development. The funds collected will be used for construction of the transportation improvements listed in the Transportation CIP Development Impact Fee Program.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ 20,432,111</b>	<b>\$ 20,739,971</b>	<b>\$ 19,250,837</b>	<b>\$ 18,931,069</b>	<b>\$ 18,931,069</b>	<b>\$ 18,718,269</b>	<b>\$ 11,097,569</b>
<b>Source of Funds:</b>							
Licenses, Permits & Fees	2,082,034	1,643,890	1,028,811	795,700	864,200	946,400	2,954,800
Use of Money & Property	164,686	135,577	130,902	-	-	-	-
Charges for Services & Other Rev	-	-	15,000	-	15,000	25,000	40,000
<b>Total Sources</b>	<b>2,246,720</b>	<b>1,779,467</b>	<b>1,174,713</b>	<b>795,700</b>	<b>879,200</b>	<b>971,400</b>	<b>2,994,800</b>
<b>Use of Funds:</b>							
Salaries	146,263	92,925	137,196	245,000	270,000	303,800	185,000
Operations	26,867	119,708	158,280	250,000	300,000	899,900	135,000
Capital Outlay	-	-	112,664	-	50,000	7,388,400	2,150,000
<b>Total Expenditures</b>	<b>173,130</b>	<b>212,633</b>	<b>408,140</b>	<b>495,000</b>	<b>620,000</b>	<b>8,592,100</b>	<b>2,470,000</b>
<b>Other Uses:</b>							
Transfers Out	1,765,730	3,055,968	1,086,341	472,000	472,000	-	-
<b>Total Other Uses</b>	<b>1,765,730</b>	<b>3,055,968</b>	<b>1,086,341</b>	<b>472,000</b>	<b>472,000</b>	<b>-</b>	<b>-</b>
<b>Total Uses</b>	<b>1,938,860</b>	<b>3,268,601</b>	<b>1,494,481</b>	<b>967,000</b>	<b>1,092,000</b>	<b>8,592,100</b>	<b>2,470,000</b>
<b>Ending Fund Balance (est)</b>	<b>\$ 20,739,971</b>	<b>\$ 19,250,837</b>	<b>\$ 18,931,069</b>	<b>\$ 18,759,769</b>	<b>\$ 18,718,269</b>	<b>\$ 11,097,569</b>	<b>\$ 11,622,369</b>

## COMMUNITY FACILITIES FEE

This fee was established by the City to cover the future costs of providing municipal facilities required to serve an increased population as a result of new development. These facilities include a City Hall, police facilities, a community center, a corporation yard, a City museum, and a parking structure.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ 1,542,449	\$ 242,179	\$ 242,179	\$ (152,821)	\$ (682,021)
<b>Source of Funds:</b>							
Licenses, Permits & Fees	-	257,416	724,056	805,800	608,200	666,100	672,800
Use of Money & Property	-	226	8,364	-	-	-	-
Charges for Services & Other Rev	-	-	1,050	-	-	-	-
<b>Total Revenues</b>	-	257,642	733,470	805,800	608,200	666,100	672,800
<b>Other Sources:</b>							
Transfers In	-	1,304,995	-	-	-	-	-
<b>Total Other Sources</b>	-	1,304,995	-	-	-	-	-
<b>Total Sources</b>	-	1,562,637	733,470	805,800	608,200	666,100	672,800
<b>Use of Funds:</b>							
Operations	-	8,587	-	-	-	25,000	25,200
Capital Outlay	-	-	1,027,081	-	-	187,500	375,000
<b>Total Expenditures</b>	-	8,587	1,027,081	-	-	212,500	400,200
<b>Other Uses:</b>							
Transfers Out	-	11,601	1,006,659	1,008,400	1,003,200	982,800	978,500
<b>Total Other Uses</b>	-	11,601	1,006,659	1,008,400	1,003,200	982,800	978,500
<b>Total Uses</b>	-	20,188	2,033,740	1,008,400	1,003,200	1,195,300	1,378,700
<b>Ending Fund Balance (est)</b>	\$ -	\$ 1,542,449	\$ 242,179	\$ 39,579	\$ (152,821)	\$ (682,021)	\$ (1,387,921)

## COMMUNITY FACILITIES FEE - LIBRARY

This fee was established by the City to cover the cost of library facilities required to serve an increased population as a result of new development. In 2013, the Villages of Zinfandel Library Impact Fee was combined into this fund substantially increasing the beginning fund balance.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,183,898</b>	<b>\$ 2,340,754</b>	<b>\$ 2,340,754</b>	<b>\$ 2,456,854</b>	<b>\$ 2,583,954</b>
<b>Source of Funds:</b>							
Licenses, Permits & Fees	-	51,403	143,529	82,600	120,600	132,100	133,400
Use of Money & Property	-	3,732	19,228	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>55,135</b>	<b>162,757</b>	<b>82,600</b>	<b>120,600</b>	<b>132,100</b>	<b>133,400</b>
<b>Other Sources:</b>							
Transfers In	-	2,130,718	-	-	-	-	-
<b>Total Other Sources</b>	<b>-</b>	<b>2,130,718</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Sources</b>	<b>-</b>	<b>2,185,853</b>	<b>162,757</b>	<b>82,600</b>	<b>120,600</b>	<b>132,100</b>	<b>133,400</b>
<b>Use of Funds:</b>							
Salaries	-	848	519	-	-	-	-
Operations	-	1,107	-	-	-	5,000	5,000
<b>Total Expenditures</b>	<b>-</b>	<b>1,955</b>	<b>519</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>
<b>Other Uses:</b>							
Transfers Out	-	-	5,382	-	4,500	-	-
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>5,382</b>	<b>-</b>	<b>4,500</b>	<b>-</b>	<b>-</b>
<b>Total Uses</b>	<b>-</b>	<b>1,955</b>	<b>5,901</b>	<b>-</b>	<b>4,500</b>	<b>5,000</b>	<b>5,000</b>
<b>Ending Fund Balance (est)</b>	<b>\$ -</b>	<b>\$ 2,183,898</b>	<b>\$ 2,340,754</b>	<b>\$ 2,423,354</b>	<b>\$ 2,456,854</b>	<b>\$ 2,583,954</b>	<b>\$ 2,712,354</b>

## SUNRISE DOUGLAS IMPACT FEES

These specific plan development impact fees are imposed on development in the Sunridge Specific Plan which is part of the Sunrise Douglas Community Plan (SDCP) development area. It includes additional fees for roadway improvements, transit shuttles, supplemental offsite water facilities, interim sewer facilities, park development improvements, and fee program updates. These funds can only be spent on facilities in the SDCP Capital Improvement Program to mitigate impact as a result of development in the SDCP area.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
Beginning Fund Balance	\$ 15,675,114	\$ 17,258,458	\$ 17,751,551	\$ 18,438,450	18,438,450	\$ 11,034,551	\$ 4,816,751
<b>Source of Funds:</b>							
Licenses, Permits & Fees	2,539,431	3,776,620	3,383,102	2,609,100	2,841,701	5,323,800	7,384,300
Use of Money & Property	116,815	103,839	110,094	-	-	-	-
Total Sources	2,656,246	3,880,459	3,493,196	2,609,100	2,841,701	5,323,800	7,384,300
<b>Use of Funds:</b>							
Salaries	121,203	161,076	81,915	415,000	568,900	335,000	220,000
Operations	90	10,000	10,000	70,000	449,300	830,000	80,000
Capital Outlay	152,302	232,498	2,624,298	350,000	6,830,400	10,376,600	3,573,900
Total Expenditures	273,595	403,574	2,716,213	835,000	7,848,600	11,541,600	3,873,900
<b>Other Uses:</b>							
Transfers Out	799,307	2,983,792	90,084	2,397,000	2,397,000	-	-
Total Other Uses	799,307	2,983,792	90,084	2,397,000	2,397,000	-	-
Total Uses	1,072,902	3,387,366	2,806,297	3,232,000	10,245,600	11,541,600	3,873,900
Ending Fund Balance (est)	\$ 17,258,458	\$ 17,751,551	\$ 18,438,450	\$ 17,815,550	11,034,551	\$ 4,816,751	\$ 8,327,151

## GENERAL PLAN IMPACT FEE

This fee is imposed on all new development to defray the costs of completing the City's first General Plan and pays for the maintenance of that plan over the next ten years. The General Plan Impact Fee reflects the actual cost of the General Plan and implementing studies.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
Beginning Fund Balance	\$ (1,562,053)	\$ (1,528,914)	\$ (1,455,329)	\$ (1,391,854)	\$ (1,391,854)	\$ (1,368,654)	\$ (1,304,854)
<b>Source of Funds:</b>							
Licenses, Permits & Fees	60,267	80,568	69,333	69,300	58,200	63,800	64,400
Total Sources	60,267	80,568	69,333	69,300	58,200	63,800	64,400
<b>Use of Funds:</b>							
Operations	27,128	6,983	5,858	35,000	35,000	-	-
Total Uses	27,128	6,983	5,858	35,000	35,000	-	-
Ending Fund Balance (est)	\$ (1,528,914)	\$ (1,455,329)	\$ (1,391,854)	\$ (1,357,554)	\$ (1,368,654)	\$ (1,304,854)	\$ (1,240,454)

## PARK RENOVATION FEE

Unlike the Park Development Impact Fee which is collected to fund park construction in new development areas, the Park Renovation Impact Fee is charged to new development through “development agreements” to be used to fund improvements to parks in existing City areas. The fee ranges from \$946 to \$1,051 per residential parcel.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ 1,354,648</b>	<b>\$ 821,750</b>	<b>\$ 626,447</b>	<b>\$ 782,066</b>	<b>\$ 782,066</b>	<b>\$ 908,666</b>	<b>\$ 1,047,366</b>
<b>Source of Funds:</b>							
Licenses, Permits & Fees	136,355	224,829	153,854	257,000	129,200	141,500	142,900
Use of Money & Property	8,375	5,355	4,842	-	-	-	-
<b>Total Sources</b>	<b>144,730</b>	<b>230,184</b>	<b>158,696</b>	<b>257,000</b>	<b>129,200</b>	<b>141,500</b>	<b>142,900</b>
<b>Use of Funds:</b>							
Operations	675,000	420,990	-	-	-	2,800	2,900
<b>Total Expenditures</b>	<b>675,000</b>	<b>420,990</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,800</b>	<b>2,900</b>
<b>Other Uses:</b>							
Transfers Out	2,628	4,497	3,077	5,100	2,600	-	-
<b>Total Other Uses</b>	<b>2,628</b>	<b>4,497</b>	<b>3,077</b>	<b>5,100</b>	<b>2,600</b>	<b>-</b>	<b>-</b>
<b>Total Uses</b>	<b>677,628</b>	<b>425,487</b>	<b>3,077</b>	<b>5,100</b>	<b>2,600</b>	<b>2,800</b>	<b>2,900</b>
<b>Ending Fund Balance (est)</b>	<b>\$ 821,750</b>	<b>\$ 626,447</b>	<b>\$ 782,066</b>	<b>\$ 1,033,966</b>	<b>\$ 908,666</b>	<b>\$ 1,047,366</b>	<b>\$ 1,187,366</b>

## CAPITAL VILLAGE PARK DEVELOPMENT FEE

The Capital Village Park Development Impact Fee is collected to fund park construction in the Capital Village area.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ 43,788</b>	<b>\$ 44,142</b>	<b>\$ 44,425</b>	<b>\$ 44,722</b>	<b>\$ 44,722</b>	<b>\$ 44,722</b>	<b>\$ 44,722</b>
<b>Source of Funds:</b>							
Licenses, Permits & Fees	-	-	-	-	-	538,500	538,500
Use of Money & Property	354	283	297	-	-	-	-
<b>Total Sources</b>	<b>354</b>	<b>283</b>	<b>297</b>	<b>-</b>	<b>-</b>	<b>538,500</b>	<b>538,500</b>
<b>Use of Funds:</b>							
Capital Outlay	-	-	-	-	-	538,500	538,500
<b>Total Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>538,500</b>	<b>538,500</b>
<b>Ending Fund Balance (est)</b>	<b>\$ 44,142</b>	<b>\$ 44,425</b>	<b>\$ 44,722</b>	<b>\$ 44,722</b>	<b>\$ 44,722</b>	<b>\$ 44,722</b>	<b>\$ 44,722</b>

# FEDERAL, STATE AND OTHER GRANTS

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## DESCRIPTION

### Federal Transportation Capital Grants

On July 6, 2012, President Obama signed the new federal surface transportation law, Moving Ahead for Progress in the 21<sup>st</sup> Century (MAP-21). MAP-21 provides funding for federal fiscal year 2013 and 2014. MAP-21 is transforming the policy and programmatic framework for investments to guide the system's growth and development. MAP-21 creates a streamlined and performance-based surface transportation program and builds on many of the highway, transit, bike, and pedestrian programs and policies established in 1991. MAP-21 has currently been extended to May 31, 2015 by congress. MAP-21 will most likely be extended in several short-term extensions until 2016.

### State Transportation Improvement Program (STIP) and Other Transportation Capital Grants

This program, adopted by the California Transportation Commission (CTC), is the programming tool for state approved capital improvements. Seventy-five percent of the funding goes to the local regions as a competitive process for local projects. Twenty-five percent of the statewide funding goes to Caltrans for projects of inter-regional significance.

### Federal Appropriations

Staff supported City Council Members during meetings in Washington, DC to secure funding for Rancho Cordova projects. Appropriations funding was eliminated by the House of Representatives in 2012, but Council Members and staff were able to make progress on key competitive funding opportunities including a TIGER (infrastructure) grant application for White Rock Road and a COPS (public safety) grant application.

### Highway Safety Improvement Program Funding and Active Transportation Program Funding

Public Works staff secured \$935,000 in Highway Safety Improvement Program (HSIP) funding and \$2,083,000 in Active Transportation Program (ATP) funding in the last funding rounds. The projects awarded funding are for the Traffic Management Center and the Mather Spur Rails to Trails. City staff submitted applications for a total of \$5,303,000 in additional funding in June 2015.

### Sacramento Area Council of Governments Funding

The Sacramento Area Council of Governments (SACOG) funding cycle for Surface Transportation Improvement Programs (FSTIP and STIP) and funding occurs every other year. The Public Works grant team secured \$2,500,000 in fall 2013 for the Traffic Management Center. The next cycle will be awarded in fall 2015 and will be brought back to council as a budget amendment if funding is received for FY15/16 or FY16/17.

### Citizens Option for Public Safety

The Citizens' Option for Public Safety Program (COPS) provides monies to local law enforcement entities to provide enhanced public safety services.

## **Brownsfield Assessment Cooperative Agreement**

This agreement provides federal funding to conduct communitywide assessments at potential Brownsfield sites contaminated with petroleum and hazardous substances. Funds will also be used for public outreach and community involvement/public participation processes.

## **Edward Byrne Memorial Justice Assistance Grant Program – Community Prosecutor Program**

This program is a formula based grant program provided by the U.S. Department of Justice. The Justice Assistance Grant (JAG) program provides states and local governments with critical funding necessary to support a broad range of program areas including law enforcement, prosecution and courts, crime prevention and education, corrections and community prosecution, drug treatment and enforcement, planning, evaluation, technology improvement, and crime victim and witness initiatives.

## **Department of Housing and Community Development Funding**

The City of Rancho Cordova received a grant from the Department of Housing and Community Development (HCD) in the amount of \$2,000,000 for the purpose of planning and designing Mather Veterans' Village, a transitional and permanent supportive housing development that will serve disabled homeless veterans. The City has teamed up with Mercy Housing, the Veterans Resource Center of America, and Mogavero Notestine Associates.

## **CalHome Funding**

The CalHome Program is a homeownership program designed to make funds available to recipients for the support of their existing homeownership programs, aimed at low and very low-income borrowers. The City offers loans up to \$50,000 at 0% simple interest, directed to resident owners of single-family homes.

## **California Department of Alcoholic Beverage Control Funding**

The Rancho Cordova Police Department will accept \$52,917 in grant money for FY2015/16 from the California Department of Alcoholic Beverage Control (ABC) to undertake education and enforcement of ABC laws and a focus on general enforcement at on-sale problem establishments.

## FEDERAL GRANTS

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ (710,604)</b>	<b>\$ (2,800,350)</b>	<b>\$ (1,689,961)</b>	<b>\$ (316,108)</b>	<b>\$ (316,108)</b>	<b>\$ (316,108)</b>	<b>\$ (316,108)</b>
<b>Source of Funds:</b>							
Intergovernmental	5,484,932	5,260,225	1,672,431	580,000	15,392,700	16,011,300	-
Charges for Services & Other Rev	-	(1)	-	-	-	-	-
<b>Total Revenues</b>	<b>5,484,932</b>	<b>5,260,224</b>	<b>1,672,431</b>	<b>580,000</b>	<b>15,392,700</b>	<b>16,011,300</b>	<b>-</b>
<b>Other Sources:</b>							
Transfers In	-	18,776	-	-	-	-	-
<b>Total Other Sources</b>	<b>-</b>	<b>18,776</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Sources</b>	<b>5,484,932</b>	<b>5,279,000</b>	<b>1,672,431</b>	<b>580,000</b>	<b>15,392,700</b>	<b>16,011,300</b>	<b>-</b>
<b>Use of Funds:</b>							
Salaries	36,688	258	4,381	-	15,800	-	-
Operations	452,655	250,996	175,123	-	102,000	-	-
Capital Outlay	2,469,167	-	33,542	-	15,274,900	16,011,300	-
Capital Improvements	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,958,510</b>	<b>251,254</b>	<b>213,046</b>	<b>-</b>	<b>15,392,700</b>	<b>16,011,300</b>	<b>-</b>
<b>Other Uses:</b>							
Transfers Out	4,616,168	3,917,357	85,532	580,000	-	-	-
<b>Total Other Uses</b>	<b>4,616,168</b>	<b>3,917,357</b>	<b>85,532</b>	<b>580,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses</b>	<b>7,574,678</b>	<b>4,168,611</b>	<b>298,578</b>	<b>580,000</b>	<b>15,392,700</b>	<b>16,011,300</b>	<b>-</b>
<b>Ending Fund Balance (est)</b>	<b>\$ (2,800,350)</b>	<b>\$ (1,689,961)</b>	<b>\$ (316,108)</b>	<b>\$ (316,108)</b>	<b>\$ (316,108)</b>	<b>\$ (316,108)</b>	<b>\$ (316,108)</b>

## STATE GRANTS

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ 553,690</b>	<b>\$ (193,140)</b>	<b>\$ 149,080</b>	<b>\$ 518,771</b>	<b>\$ 518,771</b>	<b>\$ 518,771</b>	<b>\$ 392,771</b>
<b>Source of Funds:</b>							
Use of Money & Property	137	148	48	-	-	-	-
Intergovernmental	2,246,029	1,677,416	911,541	1,336,000	-	268,000	250,000
Charges for Services & Other Rev	1,714	786	212,223	-	-	-	-
<b>Total Sources</b>	<b>2,247,880</b>	<b>1,678,350</b>	<b>1,123,812</b>	<b>1,336,000</b>	<b>-</b>	<b>268,000</b>	<b>250,000</b>
<b>Use of Funds:</b>							
Salaries	16,168	17,127	7,482	-	-	-	-
Operations	194,426	392,121	489,826	468,000	-	394,000	300,000
Capital Outlay	112,073	194,155	3,823	868,000	-	-	-
<b>Total Expenditures</b>	<b>322,667</b>	<b>603,403</b>	<b>501,131</b>	<b>1,336,000</b>	<b>-</b>	<b>394,000</b>	<b>300,000</b>
<b>Other Uses:</b>							
Transfers Out	2,672,043	732,727	252,990	-	-	-	-
<b>Total Other Uses</b>	<b>2,672,043</b>	<b>732,727</b>	<b>252,990</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses</b>	<b>2,994,710</b>	<b>1,336,130</b>	<b>754,121</b>	<b>1,336,000</b>	<b>-</b>	<b>394,000</b>	<b>300,000</b>
<b>Ending Fund Balance (est)</b>	<b>\$ (193,140)</b>	<b>\$ 149,080</b>	<b>\$ 518,771</b>	<b>\$ 518,771</b>	<b>\$ 518,771</b>	<b>\$ 392,771</b>	<b>\$ 342,771</b>

## OTHER GRANTS

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (99,491)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Source of Funds:</b>							
Intergovernmental	-	-	100,000	-	100,000	-	-
<b>Total Sources</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>
<b>Use of Funds:</b>							
Capital Outlay	-	-	-	-	100,000	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>
<b>Other Uses:</b>							
Transfers Out	-	99,491	509	-	-	-	-
<b>Total Other Uses</b>	<b>-</b>	<b>99,491</b>	<b>509</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses</b>	<b>-</b>	<b>99,491</b>	<b>509</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance (est)</b>	<b>\$ -</b>	<b>\$ (99,491)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# STATE AND COUNTY SUBVENTION FUNDS

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## DESCRIPTION

The State of California shares a portion of its various tax revenues with California cities and towns. This funding is divided amongst the local government by various formulas, generally population. State subventions enable local governments to continue to provide basic services, such as public safety and roads, without burdening the residents with additional local taxes.

## GAS TAX

The Gas Tax has been modified as a result of several bills passed by the Legislature which contained the provisions for a swap of state sales taxes on gasoline for a gasoline excise tax. The bills were signed into law by the Governor and became effective July 1, 2010. The law repeals the state sales tax on gasoline, increases the excise tax on gasoline by 17.3 cents, and adds an annual index that is intended to ensure the new excise tax keeps pace with the revenues expected from the sales tax on gas. Additionally, the law increases the sales tax on diesel by 1.75 percent and allocates 75% to local transit agencies and 25% to state transit programs. The excise tax on diesel is reduced from 18 cents to 13.6 cents. Sale tax revenues from diesel must go to transit funding.

Beginning in FY 2011-12 and for subsequent years, the revenues would be allocated as follows:

1. Transportation debt service (State Bonds);
2. Remainder allocated:
  - a. 44% State Transportation Improvement Program (STIP);
  - b. 12% State Highway Operation and Protection Program (SHOPP), and state's highway safety improvement program;
  - c. 44% evenly split between cities and counties using current Highway Users Tax Account (HUTA) formulas.

The law includes expressed legislative intent to fully replace the local streets and road funds cities and counties would have received under Proposition 42 state sales tax on gasoline with allocations from the new higher motor vehicle excise tax (HUTA) rate. The Legislature has also passed and the Governor signed into law, a "clean-up bill" that clarified the intent and replacement of Proposition 42 and resolved issues caused by Proposition 22 and 26.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ 4,281,550</b>	<b>\$ 3,463,707</b>	<b>\$ 4,090,365</b>	<b>\$ 3,332,685</b>	<b>\$ 3,332,685</b>	<b>\$ 1,765,585</b>	<b>\$ 329,985</b>
<b>Source of Funds:</b>							
Use of Money & Property	32,900	22,303	24,492	-	-	-	-
Intergovernmental	1,843,521	1,514,658	2,109,563	1,902,000	1,929,100	1,436,800	1,459,300
Charges for Services & Other Rev	-	-	169	-	-	-	-
<b>Total Sources</b>	<b>1,876,421</b>	<b>1,536,961</b>	<b>2,134,224</b>	<b>1,902,000</b>	<b>1,929,100</b>	<b>1,436,800</b>	<b>1,459,300</b>
<b>Use of Funds:</b>							
Salaries	46,880	15,600	28,434	206,200	206,200	7,500	7,500
Operations	1,054,377	573,174	2,540,496	-	2,590,000	2,221,900	1,440,000
Capital Outlay	-	-	30,457	-	700,000	643,000	-
<b>Total Expenditures</b>	<b>1,101,257</b>	<b>588,774</b>	<b>2,599,387</b>	<b>206,200</b>	<b>3,496,200</b>	<b>2,872,400</b>	<b>1,447,500</b>
<b>Other Uses:</b>							
Transfers Out	1,593,007	321,529	292,517	826,000	-	-	-
<b>Total Other Uses</b>	<b>1,593,007</b>	<b>321,529</b>	<b>292,517</b>	<b>826,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses</b>	<b>2,694,264</b>	<b>910,303</b>	<b>2,891,904</b>	<b>1,032,200</b>	<b>3,496,200</b>	<b>2,872,400</b>	<b>1,447,500</b>
<b>Ending Fund Balance (est)</b>	<b>\$ 3,463,707</b>	<b>\$ 4,090,365</b>	<b>\$ 3,332,685</b>	<b>\$ 4,202,485</b>	<b>\$ 1,765,585</b>	<b>\$ 329,985</b>	<b>\$ 341,785</b>

## MEASURE A

Measure A is a voter-approved, ½% sales tax in Sacramento County to be levied over a 30-year period (2009-2039). The proceeds of the tax are used to fund a comprehensive program of roadway, street safety, streetscaping, pedestrian and bicycle facility improvements.

Measure A revenues are earmarked for the following types of improvements: Highway, street, and road construction; highway, street, and road maintenance; bus and light rail capital and operations; improved transportation services for elderly and disabled persons; and transportation-related air quality programs. Measure A construction revenues are typically used to fund transportation and traffic safety improvements. Measure A maintenance revenues are used to fund ongoing operation and maintenance of the City's transportation system.

## MEASURE A CONTINUED

### Measure A Construction

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
Beginning Fund Balance	\$ -	\$ 1	\$ (446,005)	\$ (50,731)	\$ (50,731)	\$ 26,169	\$ 26,169
<b>Source of Funds:</b>							
Intergovernmental	451,468	243,166	133,919	-	151,900	42,800	-
Total Revenues	451,468	243,166	133,919	-	151,900	42,800	-
<b>Other Sources:</b>							
Transfers In	-	-	309,288	-	-	-	-
Total Other Sources	-	-	309,288	-	-	-	-
Total Sources	451,468	243,166	443,207	-	151,900	42,800	-
<b>Use of Funds:</b>							
Salaries	5,309	4,265	47,773	-	-	-	-
Capital Outlay	-	-	160	-	75,000	42,800	-
Total Expenditures	5,309	4,265	47,933	-	75,000	42,800	-
<b>Other Uses:</b>							
Transfers Out	446,158	684,907	-	-	-	-	-
Total Other Uses	446,158	684,907	-	-	-	-	-
Total Uses	451,467	689,172	47,933	-	75,000	42,800	-
Ending Fund Balance (est)	\$ 1	\$ (446,005)	\$ (50,731)	\$ (50,731)	\$ 26,169	\$ 26,169	\$ 26,169

### New Measure A Maintenance

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
Beginning Fund Balance	\$ 1,108,150	\$ 1,343,066	\$ 771,483	\$ 1,467,007	\$ 1,467,007	\$ 925,507	\$ 279,207
<b>Source of Funds:</b>							
Use of Money & Property	11,273	5,076	8,265	-	-	-	-
Intergovernmental	1,324,756	1,392,002	1,463,088	1,498,800	1,498,800	1,560,900	1,607,700
Charges for Services & Other Rev	-	7,218	7,800	-	14,300	-	-
Total Sources	1,336,029	1,404,296	1,479,153	1,498,800	1,513,100	1,560,900	1,607,700
<b>Use of Funds:</b>							
Salaries	713	34,391	28,424	51,400	62,400	71,400	71,400
Operations	1,100,400	1,941,488	755,205	1,409,900	1,992,200	2,135,800	1,602,900
Total Uses	1,101,113	1,975,879	783,629	1,461,300	2,054,600	2,207,200	1,674,300
Ending Fund Balance (est)	\$ 1,343,066	\$ 771,483	\$ 1,467,007	\$ 1,504,507	\$ 925,507	\$ 279,207	\$ 212,607

## MEASURE A CONTINUED

### New Measure A Construction

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
Beginning Fund Balance	\$ 41,930	\$ 697,565	\$ 871,990	\$ 1,072,966	\$ 1,072,966	\$ 640,879	\$ 212,979
<b>Source of Funds:</b>							
Use of Money & Property	-	-	5,659	-	-	-	-
Intergovernmental	2,552,809	1,009,657	420,575	477,300	1,872,300	1,983,100	3,120,100
Total Revenues	2,552,809	1,009,657	426,234	477,300	1,872,300	1,983,100	3,120,100
<b>Other Sources:</b>							
Transfers In	472,917	-	-	-	-	-	-
Total Other Sources	472,917	-	-	-	-	-	-
Total Sources	3,025,726	1,009,657	426,234	477,300	1,872,300	1,983,100	3,120,100
<b>Use of Funds:</b>							
Salaries	60,598	120,245	108,345	155,000	145,000	160,000	160,000
Operations	8,186	15,805	22,007	-	10,000	15,000	15,000
Capital Outlay	-	-	4,957	-	2,149,387	2,236,000	2,944,800
Total Expenditures	68,784	136,050	135,309	155,000	2,304,387	2,411,000	3,119,800
<b>Other Uses:</b>							
Transfers Out	2,301,307	699,182	89,949	322,300	-	-	-
Total Other Uses	2,301,307	699,182	89,949	322,300	-	-	-
Total Uses	2,370,091	835,232	225,258	477,300	2,304,387	2,411,000	3,119,800
Ending Fund Balance (est)	\$ 697,565	\$ 871,990	\$ 1,072,966	\$ 1,072,966	\$ 640,879	\$ 212,979	\$ 213,279

## TRANSPORTATION DEVELOPMENT ACT

The Transportation Development Act (TDA), administered by the California Department of Transportation provides two major sources for the funding of public transportation in California through regional planning and programming agencies such as the Sacramento Area Council of Governments (SACOG). The first, the county Local Transportation Fund (LTF), has been in existence since 1972. The second, the State Transit Assistance (STA) fund, came into being in 1979. The TDA creates in each county an LTF for the transportation purposes specified in the Act. Revenues to the LTF are derived from 1/4¢ of the retail sales tax collected statewide. The 1/4¢ is returned by the State Board of Equalization to each county according to the amount of tax collected in that county.

Nearly all of Rancho Cordova's TDA funds (both LTF and STA) are allocated by SACOG to Sacramento Regional Transit. There is, however, a countywide set-aside of 2% of available funds to be allocated for pedestrian and bicycle facilities anywhere in the county. These funds are distributed to each jurisdiction based on a fair share formula.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ 307,371</b>	<b>\$ 342,118</b>	<b>\$ 391,462</b>	<b>\$ 432,010</b>	<b>\$ 432,010</b>	<b>\$ 432,010</b>	<b>\$ 182,810</b>
<b>Source of Funds:</b>							
Intergovernmental	34,747	42,932	41,159	45,000	345,000	45,000	45,000
Charges for Services & Other Rev	-	-	-	-	-	-	-
<b>Total Sources</b>	<b>34,747</b>	<b>42,932</b>	<b>41,159</b>	<b>45,000</b>	<b>345,000</b>	<b>45,000</b>	<b>45,000</b>
<b>Use of Funds:</b>							
Capital Outlay	-	-	611	-	345,000	294,200	-
<b>Total Uses</b>	<b>-</b>	<b>-</b>	<b>611</b>	<b>-</b>	<b>345,000</b>	<b>294,200</b>	<b>-</b>
<b>Ending Fund Balance (est)</b>	<b>\$ 342,118</b>	<b>\$ 385,050</b>	<b>\$ 432,010</b>	<b>\$ 477,010</b>	<b>\$ 432,010</b>	<b>\$ 182,810</b>	<b>\$ 227,810</b>

# ASSESSMENT DISTRICTS, SPECIAL TAX DISTRICTS AND LANDSCAPING AND LIGHTING DISTRICTS

## DESCRIPTION

Assessment Districts, Special Districts and Landscaping and Lighting Districts are formed under the California General Government Code, in compliance with California State Constitution Articles XIII A and XIII D. The City of Rancho Cordova established these districts to finance public services by levying an assessment or special tax which appears on the property tax bill of the parcels receiving benefit. There are ten services related assessment and special districts in the City of Rancho Cordova, as outlined below.

## LANDSCAPING & LIGHTING DISTRICT NO. 2005-1

This district was formed in 2005 for the purpose of providing ongoing maintenance and local landscaping improvements within the District, previously funded in whole or in part by the County of Sacramento as part of the Sacramento Landscape District (SLMD), now the responsibility of the City. The improvements include streetscape and parkway landscaping, and do not currently include street lighting. The District was formed with four benefit zones encompassing all lots and parcels of land within the boundaries of the City that were included in Zone 4 and Zone 5 of the SLMD in fiscal year 2004-05. The District area is approximately 512 acres, centrally located within the City, generally south of Highway 50 and north of the City limits as identified in the District Boundary Maps.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ 501,858</b>	<b>\$ 430,009</b>	<b>\$ 405,944</b>	<b>\$ 410,098</b>	<b>\$ 410,098</b>	<b>\$ 361,598</b>	<b>\$ 338,798</b>
<b>Source of Funds:</b>							
Taxes	49,560	91,646	91,157	91,000	91,400	91,600	91,600
Use of Money & Property	3,751	2,649	2,659	-	-	-	-
<b>Total Sources</b>	<b>53,311</b>	<b>94,295</b>	<b>93,816</b>	<b>91,000</b>	<b>91,400</b>	<b>91,600</b>	<b>91,600</b>
<b>Use of Funds:</b>							
Salaries	19,152	14,809	19,306	23,200	23,200	16,800	16,800
Operations	106,008	103,551	70,356	101,700	116,700	97,600	102,700
<b>Total Uses</b>	<b>125,160</b>	<b>118,360</b>	<b>89,662</b>	<b>124,900</b>	<b>139,900</b>	<b>114,400</b>	<b>119,500</b>
<b>Ending Fund Balance (est)</b>	<b>\$ 430,009</b>	<b>\$ 405,944</b>	<b>\$ 410,098</b>	<b>\$ 376,198</b>	<b>\$ 361,598</b>	<b>\$ 338,798</b>	<b>\$ 310,898</b>

## TRANSIT RELATED SERVICES SPECIAL TAX

On January 17, 2006, the City Council Ordinance No. 31-2005 establishing a special tax for the Capital Village subdivision, (Tax Zone 3), establishing a special tax for transit related services within the boundaries of Zone 3. The special tax is levied on new development in the City to mitigate the impacts of new development on transit and other related services. The services to be funded include: Transit shuttle, "Guaranteed Ride Home Program", transit subsidies, education programs and infrastructure support. Additional tax Zones 5, 7, 9, and 10 have been annexed to the district. As additional development occurs, additional separate Zones will be created to fund transit related services.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ 320,480</b>	<b>\$ 413,189</b>	<b>\$ 474,301</b>	<b>\$ 535,671</b>	<b>\$ 535,671</b>	<b>\$ 579,771</b>	<b>\$ 597,771</b>
<b>Source of Funds:</b>							
Taxes	120,100	128,143	131,173	123,000	140,900	141,600	145,900
Use of Money & Property	2,861	2,697	3,269	-	-	-	-
Charges for Services & Other Rev	1,500	-	5,250	-	-	-	-
<b>Total Revenues</b>	<b>124,461</b>	<b>130,840</b>	<b>139,692</b>	<b>123,000</b>	<b>140,900</b>	<b>141,600</b>	<b>145,900</b>
<b>Other Sources:</b>							
Transfers In	54	-	-	-	-	-	-
<b>Total Other Sources</b>	<b>54</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Sources</b>	<b>124,515</b>	<b>130,840</b>	<b>139,692</b>	<b>123,000</b>	<b>140,900</b>	<b>141,600</b>	<b>145,900</b>
<b>Use of Funds:</b>							
Salaries	25,034	14,504	17,276	20,000	20,000	16,000	16,000
Operations	6,772	52,149	61,046	69,900	76,800	107,600	111,600
<b>Total Expenditures</b>	<b>31,806</b>	<b>66,653</b>	<b>78,322</b>	<b>89,900</b>	<b>96,800</b>	<b>123,600</b>	<b>127,600</b>
<b>Other Uses:</b>							
Transfers Out	-	3,075	-	-	-	-	-
<b>Total Other Uses</b>	<b>-</b>	<b>3,075</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses</b>	<b>31,806</b>	<b>69,728</b>	<b>78,322</b>	<b>89,900</b>	<b>96,800</b>	<b>123,600</b>	<b>127,600</b>
<b>Ending Fund Balance (est)</b>	<b>\$ 413,189</b>	<b>\$ 474,301</b>	<b>\$ 535,671</b>	<b>\$ 568,771</b>	<b>\$ 579,771</b>	<b>\$ 597,771</b>	<b>\$ 616,071</b>

**TRANSIT RELATED SERVICES BENEFIT DISTRICT (FORMERLY CSA 10) ZONE 1 AND 2**

The Transit Related Services Benefit District assessments fund transit related services benefitting the Zinfandel and Sunridge Specific Plan areas (Benefit Zones 1 and 2). The Transit Related Services Benefit District (former County Service Area 10) was detached from the County of Sacramento by the City of Rancho Cordova to administer beginning the 2008/09 tax year. The services to be funded include: Transit shuttle, "Guaranteed Ride Home Program", transit subsidies, education programs and infrastructure support. The district boundary is irregularly shaped and includes the Villages of Zinfandel, and Sunridge Specific Plan.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ 251,140</b>	<b>\$ 279,287</b>	<b>\$ 283,775</b>	<b>\$ 285,612</b>	<b>\$ 285,612</b>	<b>\$ 267,912</b>	<b>\$ 209,612</b>
<b>Source of Funds:</b>							
Taxes	89,191	101,012	103,392	103,000	105,400	105,600	108,800
Use of Money & Property	2,075	1,767	1,862	-	-	-	-
<b>Total Sources</b>	<b>91,266</b>	<b>102,779</b>	<b>105,254</b>	<b>103,000</b>	<b>105,400</b>	<b>105,600</b>	<b>108,800</b>
<b>Use of Funds:</b>							
Salaries	41,146	15,797	17,909	12,000	22,000	20,000	20,000
Operations	21,973	78,357	85,508	89,700	101,100	143,900	149,100
<b>Total Expenditures</b>	<b>63,119</b>	<b>94,154</b>	<b>103,417</b>	<b>101,700</b>	<b>123,100</b>	<b>163,900</b>	<b>169,100</b>
<b>Other Uses:</b>							
Transfers Out	-	4,137	-	-	-	-	-
<b>Total Other Uses</b>	<b>-</b>	<b>4,137</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses</b>	<b>63,119</b>	<b>98,291</b>	<b>103,417</b>	<b>101,700</b>	<b>123,100</b>	<b>163,900</b>	<b>169,100</b>
<b>Ending Fund Balance (est)</b>	<b>\$ 279,287</b>	<b>\$ 283,775</b>	<b>\$ 285,612</b>	<b>\$ 286,912</b>	<b>\$ 267,912</b>	<b>\$ 209,612</b>	<b>\$ 149,312</b>

## TRANSIT RELATED SERVICES BENEFIT DISTRICT (FORMERLY CSA 10) ZONE 2

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	\$ 1,837,780	\$ 2,168,048	\$ 2,371,312	\$ 2,568,790	\$ 2,568,790	\$ 2,695,490	\$ 2,657,990
<b>Source of Funds:</b>							
Taxes	395,134	407,512	417,422	418,000	430,000	430,400	443,300
Use of Money & Property	15,823	14,159	16,232	-	-	-	-
<b>Total Sources</b>	<b>410,957</b>	<b>421,671</b>	<b>433,654</b>	<b>418,000</b>	<b>430,000</b>	<b>430,400</b>	<b>443,300</b>
<b>Use of Funds:</b>							
Salaries	31,791	15,527	19,959	20,000	37,000	36,500	36,500
Operations	40,898	199,805	216,217	253,800	266,300	431,400	457,300
<b>Total Expenditures</b>	<b>72,689</b>	<b>215,332</b>	<b>236,176</b>	<b>273,800</b>	<b>303,300</b>	<b>467,900</b>	<b>493,800</b>
<b>Other Uses:</b>							
Transfers Out	8,000	3,075	-	-	-	-	-
<b>Total Other Uses</b>	<b>8,000</b>	<b>3,075</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses</b>	<b>80,689</b>	<b>218,407</b>	<b>236,176</b>	<b>273,800</b>	<b>303,300</b>	<b>467,900</b>	<b>493,800</b>
<b>Ending Fund Balance (est)</b>	<b>\$ 2,168,048</b>	<b>\$ 2,371,312</b>	<b>\$ 2,568,790</b>	<b>\$ 2,712,990</b>	<b>\$ 2,695,490</b>	<b>\$ 2,657,990</b>	<b>\$ 2,607,490</b>

## ROAD MAINTENANCE ASSESSMENT DISTRICT

The Road Maintenance Assessment District was formed in June 2006 to create a financial mechanism to provide street and lighting operations and road maintenance for public improvements created as a result of new development. The funds are used to pay for routine maintenance and operations costs as well as to build a reserve to periodically replace slurry seal and eventual overlay and replacement costs. As additional development occurs, it will either be annexed to the district or a separate Zone will be created to fund services. Current new development subdivisions included in the district are Capital Village, Sundance and Anthology at Anatolia.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	\$ 1,533,458	\$ 1,847,820	\$ 2,206,116	\$ 2,454,325	\$ 2,454,325	\$ 2,516,025	\$ 2,729,025
<b>Source of Funds:</b>							
Taxes	395,676	403,780	290,463	407,000	289,800	290,500	299,300
Use of Money & Property	13,398	12,389	15,355	-	-	-	-
<b>Total Sources</b>	<b>409,074</b>	<b>416,169</b>	<b>305,818</b>	<b>407,000</b>	<b>289,800</b>	<b>290,500</b>	<b>299,300</b>
<b>Use of Funds:</b>							
Salaries	18,606	15,037	12,305	18,000	40,200	20,000	20,000
Operations	76,106	42,836	45,304	188,100	187,900	57,500	58,800
<b>Total Uses</b>	<b>94,712</b>	<b>57,873</b>	<b>57,609</b>	<b>206,100</b>	<b>228,100</b>	<b>77,500</b>	<b>78,800</b>
<b>Ending Fund Balance (est)</b>	<b>\$ 1,847,820</b>	<b>\$ 2,206,116</b>	<b>\$ 2,454,325</b>	<b>\$ 2,655,225</b>	<b>\$ 2,516,025</b>	<b>\$ 2,729,025</b>	<b>\$ 2,949,525</b>

## RANCHO CORDOVA LIGHTING DISTRICT 2012-1

The district was formed in 2012 for the purpose of providing a funding mechanism for the operations, improvements, and maintenance of street lights and safety lights within the City of Rancho Cordova, which were previously funded in whole or in part by the County of Sacramento as part of County Service Area No. 1 (CSA-1). The improvements include street light poles and fixtures, electrical conduit and pullboxes, and service cans.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ 242,638	\$ (1,849)	\$ (1,849)	\$ 449,951	\$ 295,951
<b>Source of Funds:</b>							
Taxes	-	357,219	354,664	356,000	355,800	357,100	357,100
Use of Money & Property	-	1,205	597	-	-	-	-
Intergovernmental	-	224,991	-	-	160,900	-	-
Charges for Services & Other Rev	-	-	428,011	-	1,250,300	-	-
<b>Total Sources</b>	-	583,415	783,272	356,000	1,767,000	357,100	357,100
<b>Use of Funds:</b>							
Salaries	-	33,188	18,551	50,000	50,000	47,000	49,000
Operations	-	307,589	1,009,208	163,200	1,113,200	325,100	285,100
<b>Total Expenditures</b>	-	340,777	1,027,759	213,200	1,163,200	372,100	334,100
<b>Other Uses:</b>							
Principal & Interest	-	-	-	152,000	152,000	139,000	139,000
<b>Total Other Uses</b>	-	-	-	152,000	152,000	139,000	139,000
<b>Total Uses</b>	-	340,777	1,027,759	365,200	1,315,200	511,100	473,100
<b>Ending Fund Balance (est)</b>	\$ -	\$ 242,638	\$ (1,849)	\$ (11,049)	\$ 449,951	\$ 295,951	\$ 179,951

## CFD NO. 2005-2 (LANDSCAPE MAINTENANCE)

The City of Rancho Cordova CFD No. 2005-2 encompasses approximately 117 acres located in the development known as Capital Village. On December 19, 2005, the City Council passed Resolution No. 154-2005, establishing the CFD. The special tax funds authorized services to maintain public landscape areas, including litter removal, irrigation, pruning, weed control, and sound wall repairs. A total of 562 single-family detached units and 265 single family attached units are planned for development in the current CFD boundary. However, the City plans to annex other development areas into the CFD, and therefore the CFD's boundaries will grow as future annexations occur.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	\$ 17,082	\$ 20,252	\$ 41,316	\$ 62,011	\$ 62,011	\$ 31,011	\$ 50,111
<b>Source of Funds:</b>							
Taxes	40,030	41,849	43,355	40,000	44,900	46,400	47,800
Use of Money & Property	103	101	290	-	-	-	-
<b>Total Sources</b>	40,133	41,950	43,645	40,000	44,900	46,400	47,800
<b>Use of Funds:</b>							
Salaries	5,321	3,721	1,077	12,000	12,000	3,000	3,000
Operations	31,642	17,165	21,873	36,400	63,900	24,300	24,300
<b>Total Uses</b>	36,963	20,886	22,950	48,400	75,900	27,300	27,300
<b>Ending Fund Balance (est)</b>	\$ 20,252	\$ 41,316	\$ 62,011	\$ 53,611	\$ 31,011	\$ 50,111	\$ 70,611

## CFD 2008-1 (STREET LIGHTING AND ROAD MAINTENANCE)

On October 6, 2008, the City Council established the Community Facilities District No. 2008-1 (Street Lighting and Road Maintenance) to levy a special tax to pay for street lighting and road maintenance services for projects approved for development in the developing infill areas of the City.

Each of the projects included in the CFD future annexation area has a condition of approval which requires that the property owner participate in a funding mechanism for maintenance services for the fair share of existing and all new public improvements associated with the project including streets, bridges/culverts, traffic signals, traffic signs, striping and legends, its operations, and street lights. This condition will be satisfied by the annexing into the CFD.

CFD No. 2008-1 initially includes projects generally known as the Environmental Management Department Office Building, the Ed Fund Office Building, the BloodSource Laboratory Building, the Mather Office Campus, and the Aerotec Court project, plus annexed projects including 10655 Coloma Road and 3581 Mather Field Road, and will continue to expand in the future areas as other projects in need of maintenance of public improvements annex to the district. The initial levy period for projects, which have been annexed into the CFD, was FY 2009-10.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ 30,471</b>	<b>\$ 74,585</b>	<b>\$ 107,302</b>	<b>\$ 157,422</b>	<b>\$ 157,422</b>	<b>\$ 132,022</b>	<b>\$ 142,322</b>
<b>Source of Funds:</b>							
Taxes	38,352	38,289	49,338	39,000	55,100	59,300	60,800
Use of Money & Property	320	422	734	-	-	-	-
Charges for Services & Other Rev	8,218	6,500	5,250	-	-	-	-
<b>Total Sources</b>	<b>46,890</b>	<b>45,211</b>	<b>55,322</b>	<b>39,000</b>	<b>55,100</b>	<b>59,300</b>	<b>60,800</b>
<b>Use of Funds:</b>							
Salaries	2,648	6,484	3,836	3,000	7,000	7,000	7,000
Operations	128	6,010	1,366	36,100	73,500	42,000	42,000
<b>Total Uses</b>	<b>2,776</b>	<b>12,494</b>	<b>5,202</b>	<b>39,100</b>	<b>80,500</b>	<b>49,000</b>	<b>49,000</b>
<b>Ending Fund Balance (est)</b>	<b>\$ 74,585</b>	<b>\$ 107,302</b>	<b>\$ 157,422</b>	<b>\$ 157,322</b>	<b>\$ 132,022</b>	<b>\$ 142,322</b>	<b>\$ 154,122</b>

## CFD 2013-2 (POLICE SERVICES)

The Mello-Roos Community Facilities Act of 1982 allows for the levy of a special tax to generate funding for a broad range of facilities and eligible services, such as police protection. In February 2013, the City Council approved the formation of the new citywide Community Facilities District (CFD) for police services. The new Police Services CFD is a mechanism for developers to use to meet conditions of approval for their projects as they relate to funding police services. All new development projects will be required to annex into the Police Services CFD.

The revenues collected from the CFD are to be used solely for the purpose of obtaining, furnishing, operating and maintaining police protection equipment or apparatus, for paying the salaries and benefits of police protection personnel, and for such other police protection service expenses as deemed necessary for the benefit of residents in the CFD. Parcels located within the boundaries of the Police Services CFD will not be subject to the special police tax assessed to parcels outside the boundaries of the CFD.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>		\$ -	\$ (1,157)	\$ (1,157)	\$ (1,157)	\$ (3,157)	\$ 1,343
<b>Source of Funds:</b>							
Use of Money & Property	-	6	-	-	-	-	-
Charges for Services & Other Rev	-	7,000	-	-	-	7,000	7,000
<b>Total Sources</b>	-	7,006	-	-	-	7,000	7,000
<b>Use of Funds:</b>							
Operations	-	8,163	-	2,000	2,000	2,500	2,500
<b>Total Uses</b>	-	8,163	-	2,000	2,000	2,500	2,500
<b>Ending Fund Balance (est)</b>	\$ -	\$ (1,157)	\$ (1,157)	\$ (3,157)	\$ (3,157)	\$ 1,343	\$ 5,843

**CFD 2014-2 (STREET, LIGHTING AND LANDSCAPE MAINTENANCE)**

In June 2014, the City Council approved the formation of this CFD for the purpose of providing a funding mechanism for the operations and maintenance of streets, street lights, and landscaping in the newly developing areas of the City. This new CFD is a mechanism for developers to use to meet conditions of approval for their projects as they relate to providing a funding mechanism to fund the maintenance of street, bridges/culverts, traffic signals, traffic signs, striping and legends, ITS operations, street lights and safety lights, and public frontage and median landscape improvements. All new development projects in the developing area generally east of Sunrise Boulevard will be required to annex into this CFD.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ (20,436)	\$ (20,436)	\$ (22,436)	\$ (28,536)
<b>Source of Funds:</b>							
Taxes	-	-	-	-	-	11,900	26,500
Charges for Services & Other Rev	-	-	15,000	-	-	-	-
<b>Total Sources</b>	-	-	15,000	-	-	11,900	26,500
<b>Use of Funds:</b>							
Salaries	-	-	-	-	2,000	2,500	2,500
Operations	-	-	35,436	-	-	15,500	15,500
<b>Total Uses</b>	-	-	35,436	-	2,000	18,000	18,000
<b>Ending Fund Balance (est)</b>	\$ -	\$ -	\$ (20,436)	\$ (20,436)	\$ (22,436)	\$ (28,536)	\$ (20,036)

## OTHER SPECIAL REVENUE FUNDS

### STREET TRENCH FEE

The City has an established Street Trench Fee and associated fund for the purpose of collecting a trench restoration fee at the time a permit is issued for work that causes excavation of a paved City street. Funds may be expended for the resurfacing, maintenance, administration, and protection of City streets where excavation has occurred. Currently, there are no expenditures planned. It is the City's intention to save funds until there is enough to match other funds for projects associated with the fee.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	\$ 242,553	\$ 274,992	\$ 321,128	\$ 331,148	\$ 331,148	\$ 357,248	\$ 383,348
<b>Source of Funds:</b>							
Licenses, Permits & Fees	30,492	44,360	7,848	38,000	26,100	26,100	26,100
Use of Money & Property	1,947	1,776	2,172	-	-	-	-
<b>Total Sources</b>	<b>32,439</b>	<b>46,136</b>	<b>10,020</b>	<b>38,000</b>	<b>26,100</b>	<b>26,100</b>	<b>26,100</b>
<b>Use of Funds:</b>							
Total Uses	-	-	-	-	-	-	-
<b>Ending Fund Balance (est)</b>	<b>\$ 274,992</b>	<b>\$ 321,128</b>	<b>\$ 331,148</b>	<b>\$ 369,148</b>	<b>\$ 357,248</b>	<b>\$ 383,348</b>	<b>\$ 409,448</b>

### MATHER FIELD TRAFFIC IMPACT FEE

Specific plan development impact fees are imposed on development in the Mather Commerce Center, which is part of the overall Mather Field Specific Plan Area administered by the County of Sacramento. The Mather fees include additional fees for roadway improvements located in the City of Rancho Cordova. The City has completed the negotiations and the transfer of fee fund balances from the County of Sacramento.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	\$ 47,196	\$ 12,956	\$ 13,039	\$ 13,126	\$ 13,126	\$ 13,126	\$ 13,126
<b>Source of Funds:</b>							
Use of Money & Property	840	83	87	-	-	-	-
<b>Total Sources</b>	<b>840</b>	<b>83</b>	<b>87</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Use of Funds:</b>							
<b>Other Uses:</b>							
Transfers Out	35,080	-	-	-	-	-	-
<b>Total Other Uses</b>	<b>35,080</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses</b>	<b>35,080</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance (est)</b>	<b>\$ 12,956</b>	<b>\$ 13,039</b>	<b>\$ 13,126</b>	<b>\$ 13,126</b>	<b>\$ 13,126</b>	<b>\$ 13,126</b>	<b>\$ 13,126</b>

## ROADWAY IMPROVEMENT FUND

The Public Works Department has obtained certain additional contributions related to supplemental roadway fees. The negotiations are non-nexus based and are not directly associated with the existing traffic fees collected in the Special Revenues Funds. These funds may be used at the City's discretion for a variety of roadway improvement projects included in the City's Capital Improvement Program.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ 5,348,539</b>	<b>\$ 5,595,028</b>	<b>\$ 5,821,213</b>	<b>\$ 6,076,290</b>	<b>\$ 6,076,290</b>	<b>\$ 6,072,740</b>	<b>\$ 4,786,740</b>
<b>Source of Funds:</b>							
Licenses, Permits & Fees	163,149	170,239	63,416	96,000	496,000	496,000	497,000
Use of Money & Property	44,529	34,272	39,969	-	8,700	-	-
Intergovernmental	-	-	-	-	-	80,500	80,500
Charges for Services & Other Rev	-	-	-	-	550,000	-	-
<b>Total Revenues</b>	<b>207,678</b>	<b>204,511</b>	<b>103,385</b>	<b>96,000</b>	<b>1,054,700</b>	<b>576,500</b>	<b>577,500</b>
<b>Other Sources:</b>							
Transfers In	115,194	500,000	363,672	500,400	100,400	-	328,600
<b>Total Other Sources</b>	<b>115,194</b>	<b>500,000</b>	<b>363,672</b>	<b>500,400</b>	<b>100,400</b>	<b>-</b>	<b>328,600</b>
<b>Total Sources</b>	<b>322,872</b>	<b>704,511</b>	<b>467,057</b>	<b>596,400</b>	<b>1,155,100</b>	<b>576,500</b>	<b>906,100</b>
<b>Use of Funds:</b>							
Salaries	-	-	-	-	75,000	50,000	-
Operations	-	400,000	200,000	400,000	475,000	545,600	480,500
Capital Outlay	-	-	1,232	-	383,650	1,031,900	100,000
<b>Total Expenditures</b>	<b>-</b>	<b>400,000</b>	<b>201,232</b>	<b>400,000</b>	<b>933,650</b>	<b>1,627,500</b>	<b>580,500</b>
<b>Other Uses:</b>							
Transfers Out	76,383	78,326	10,748	100,000	225,000	235,000	-
<b>Total Other Uses</b>	<b>76,383</b>	<b>78,326</b>	<b>10,748</b>	<b>100,000</b>	<b>225,000</b>	<b>235,000</b>	<b>-</b>
<b>Total Uses</b>	<b>76,383</b>	<b>478,326</b>	<b>211,980</b>	<b>500,000</b>	<b>1,158,650</b>	<b>1,862,500</b>	<b>580,500</b>
<b>Ending Fund Balance (est)</b>	<b>\$ 5,595,028</b>	<b>\$ 5,821,213</b>	<b>\$ 6,076,290</b>	<b>\$ 6,172,690</b>	<b>\$ 6,072,740</b>	<b>\$ 4,786,740</b>	<b>\$ 5,112,340</b>

## ASSET FORFEITURE FUND

Assets seized in the course of arrests or investigations are turned over to the District Attorney until case resolution. The District Attorney apportions the assets to the applicable jurisdictions and the funds are used to purchase public safety equipment and supplies.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ 31,275</b>	<b>\$ 32,508</b>	<b>\$ 44,808</b>	<b>\$ 48,458</b>	<b>\$ 48,458</b>	<b>\$ 48,958</b>	<b>\$ 48,958</b>
<b>Source of Funds:</b>							
Fines & Forfeitures	975	12,088	2,748	-	500	-	-
Use of Money & Property	258	212	312	-	-	-	-
Charges for Services & Other Rev	-	-	590	-	-	-	-
<b>Total Sources</b>	<b>1,233</b>	<b>12,300</b>	<b>3,650</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>
<b>Use of Funds:</b>							
Total Uses	-	-	-	-	-	-	-
<b>Ending Fund Balance (est)</b>	<b>\$ 32,508</b>	<b>\$ 44,808</b>	<b>\$ 48,458</b>	<b>\$ 48,458</b>	<b>\$ 48,958</b>	<b>\$ 48,958</b>	<b>\$ 48,958</b>

# CAPITAL FUNDS

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## DESCRIPTION

The Capital Funds are used to account for activities resources available for the acquisition or construction of major capital facilities, infrastructures or equipment and include the following:

- Capital Improvement Projects
- Capital Facilities
- Infrastructure
- Technology Enhancement & Replacement

In prior years, the City only had one Capital Fund, titled Capital Improvement Projects. At the recommendation of the City's independent auditors, management reviewed the purpose of its Internal Service Funds to determine if they were functioning correctly or needed to be reclassified to a different fund-type. During this process, it was determined the Capital Facilities, Infrastructure and Technology Enhancement Internal Service Funds were functioning like a Capital Fund and therefore should be reclassified. This will be the first year these Funds appear in the Capital Funds section of the budget.

FISCAL YEAR 2015-16 BUDGET CAPITAL FUNDS

	Capital Projects	Capital Facilities	Infrastructure	Technology Enhancement & Replacement	Total Capital Funds
<b>Begin Available Fund Bal - (est)</b>	\$ (380,335)	\$ 2,796,416	\$ 1,359,663	\$ 232,982	\$ 4,008,726
<b>Revenues:</b>					
Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Use of Money & Property	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services & Other Rev	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Sources:</b>					
Transfers In	100,000	-	-	-	100,000
Proceeds from Debt	-	-	-	-	-
<b>Total Other Sources</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>
<b>Total Revenues &amp; Other Sources</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>
<b>Expenditures:</b>					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital Outlay	-	2,620,000	1,220,200	-	3,840,200
Capital Improvements	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>2,620,000</b>	<b>1,220,200</b>	<b>-</b>	<b>3,840,200</b>
<b>Other Uses:</b>					
Transfers Out	-	-	-	-	-
Revenue Neutrality	-	-	-	-	-
Principal & Interest	-	-	-	-	-
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures &amp; Other Uses</b>	<b>-</b>	<b>2,620,000</b>	<b>1,220,200</b>	<b>-</b>	<b>3,840,200</b>
<b>Surplus/(Deficit)</b>	<b>100,000</b>	<b>(2,620,000)</b>	<b>(1,220,200)</b>	<b>-</b>	<b>(3,740,200)</b>
<b>End Available Fund Bal - (est)</b>	<b>\$ (280,335)</b>	<b>\$ 176,416</b>	<b>\$ 139,463</b>	<b>\$ 232,982</b>	<b>\$ 268,526</b>

FISCAL YEAR 2016-17 BUDGET CAPITAL FUNDS

	Capital Projects	Capital Facilities	Infrastructure	Technology Enhancement & Replacement	Total Capital Funds
<b>Begin Available Fund Bal - (est)</b>	\$ (280,335)	\$ 176,416	\$ 139,463	\$ 232,982	\$ 268,526
<b>Revenues:</b>					
Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Use of Money & Property	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services & Other Rev	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Sources:</b>					
Transfers In	100,000	-	-	-	100,000
Proceeds from Debt	-	-	-	-	-
<b>Total Other Sources</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>
<b>Total Revenues &amp; Other Sources</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>
<b>Expenditures:</b>					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Capital Improvements	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Uses:</b>					
Transfers Out	-	-	-	-	-
Revenue Neutrality	-	-	-	-	-
Principal & Interest	-	-	-	-	-
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures &amp; Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus/(Deficit)</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>
<b>End Available Fund Bal - (est)</b>	<b>\$ (180,335)</b>	<b>\$ 176,416</b>	<b>\$ 139,463</b>	<b>\$ 232,982</b>	<b>\$ 368,526</b>

## CAPITAL IMPROVEMENT PROJECTS FUND

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ 47,733</b>	<b>\$ (1,022,989)</b>	<b>\$ 24,900</b>	<b>\$ (480,335)</b>	<b>\$ (480,335)</b>	<b>\$ (380,335)</b>	<b>\$ (280,335)</b>
<b>Source of Funds:</b>							
Use of Money & Property	2,569	-	-	-	-	-	-
Intergovernmental	49,947	501,054	-	-	-	-	-
Charges for Services & Other Rev	43,350	182,183	51,524	-	-	-	-
<b>Total Revenues</b>	<b>95,866</b>	<b>683,237</b>	<b>51,524</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Sources:</b>							
Transfers In	14,961,037	13,185,173	1,903,171	6,115,300	100,000	100,000	100,000
<b>Total Other Sources</b>	<b>14,961,037</b>	<b>13,185,173</b>	<b>1,903,171</b>	<b>6,115,300</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Total Sources</b>	<b>15,056,903</b>	<b>13,868,410</b>	<b>1,954,695</b>	<b>6,115,300</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Use of Funds:</b>							
Salaries	1,449,360	774,062	661,171	575,000	-	-	-
Operations	1,961,434	1,372,200	667,198	2,225,500	-	-	-
Capital Outlay	12,576,479	10,588,436	1,104,115	3,314,800	-	-	-
Capital Improvements							
<b>Total Expenditures</b>	<b>15,987,273</b>	<b>12,734,698</b>	<b>2,432,484</b>	<b>6,115,300</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Uses:</b>							
Transfers Out	140,352	-	27,446	-	-	-	-
Extraordinary Item		85,823					
<b>Total Other Uses</b>	<b>140,352</b>	<b>85,823</b>	<b>27,446</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses</b>	<b>16,127,625</b>	<b>12,820,521</b>	<b>2,459,930</b>	<b>6,115,300</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance (est)</b>	<b>\$ (1,022,989)</b>	<b>\$ 24,900</b>	<b>\$ (480,335)</b>	<b>\$ (480,335)</b>	<b>\$ (380,335)</b>	<b>\$ (280,335)</b>	<b>\$ (180,335)</b>

## CAPITAL FACILITIES FUND

The Capital Facilities Fund is used to account for accumulation of resources for the acquisition and remodeling of City-owned buildings and facilities, and other capital assets as necessary.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,296,416</b>	<b>\$ 3,296,416</b>	<b>\$ 2,796,416</b>	<b>\$ 176,416</b>
<b>Source of Funds:</b>							
<b>Other Sources:</b>							
Transfers In	-	-	3,296,416	-	-	-	-
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>3,296,416</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Sources</b>	<b>-</b>	<b>-</b>	<b>3,296,416</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Use of Funds:</b>							
Capital Outlay	-	-	-	-	-	2,620,000	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,620,000</b>	<b>-</b>
<b>Other Uses:</b>							
Transfers Out	-	-	-	-	500,000	-	-
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>
<b>Total Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>2,620,000</b>	<b>-</b>
<b>Ending Fund Balance (est)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,296,416</b>	<b>\$ 3,296,416</b>	<b>\$ 2,796,416</b>	<b>\$ 176,416</b>	<b>\$ 176,416</b>

## INFRASTRUCTURE FUND

The Infrastructure Fund is used to accumulate and account for funds to pay for the acquisition of infrastructure facilities, such as roads, sidewalks, and intersection improvements.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 1,709,663	\$ 1,709,663	\$ 1,359,663	\$ 139,463
<b>Source of Funds:</b>							
Other Sources:							
Transfers In	-	-	1,709,663	-	-	-	-
Total Other Sources	-	-	1,709,663	-	-	-	-
Total Sources	-	-	1,709,663	-	-	-	-
<b>Use of Funds:</b>							
Capital Outlay							
Capital Outlay	-	-	-	-	350,000	1,220,200	-
Total Uses	-	-	-	-	350,000	1,220,200	-
Ending Fund Balance (est)	\$ -	\$ -	\$ 1,709,663	\$ 1,709,663	\$ 1,359,663	\$ 139,463	\$ 139,463

## TECHNOLOGY ENHANCEMENT AND REPLACEMENT FUND

The Technology Enhancement and Replacement Fund may be used to account for the purchase and replacement of critical desktop, software and infrastructure.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
Beginning Fund Balance		\$ -	\$ -	\$ 232,982	\$ 232,982	\$ 232,982	\$ 232,982
<b>Source of Funds:</b>							
Other Sources:							
Transfers In	-	-	232,982	-	-	-	-
Total Other Sources	-	-	232,982	-	-	-	-
Total Sources	-	-	232,982	-	-	-	-
<b>Use of Funds:</b>							
Total Uses							
Total Uses	-	-	-	-	-	-	-
Ending Fund Balance (est)	\$ -	\$ -	\$ 232,982	\$ 232,982	\$ 232,982	\$ 232,982	\$ 232,982



# DEBT SERVICE FUND

## DESCRIPTION

The Debt Service Fund is used to account for the accumulation of resources and payment of long-term debt principal and interest. The City is currently repaying two Certificates of Participation for the acquisition of City Hall and the Rancho Cordova Police Building.

### FISCAL YEARS 2015-17 BUDGET DEBT SERVICE

	15/16	16/17
<b>Beginning Fund Balance (est)</b>	\$ 1,864,179	\$ 1,864,179
<b>Revenues:</b>		
Taxes	-	-
Licenses & Permits	-	-
Fines & Forfeitures	-	-
Use of Money & Property	-	-
Intergovernmental	-	-
Charges for Services & Other Revenues	-	-
Total Revenues	-	-
Other Sources:		
Transfers In	1,951,800	1,565,700
Proceeds from Debt	-	-
Total Other Sources	1,951,800	1,565,700
<b>Total Revenues &amp; Other Sources</b>	<b>\$ 1,951,800</b>	<b>\$ 1,565,700</b>
<b>Expenditures:</b>		
Salaries	-	-
Benefits	-	-
Operations	8,000	8,000
Capital Outlay	-	-
Capital Improvements	-	-
Total Expenditures	8,000	8,000
Other Uses:		
Transfers Out	-	-
Revenue Neutrality	-	-
Principal & Interest	1,943,800	1,557,700
Total Other Uses	1,943,800	1,557,700
<b>Total Expenditures &amp; Other Uses</b>	<b>1,951,800</b>	<b>1,565,700</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>
 <b>Fund Balance (est)</b>	 <b>\$ 1,864,179</b>	 <b>\$ 1,864,179</b>

### City Hall Facility Certificates of Participation

On August 1, 2005, \$20,835,000 of Certificates of Participation (COP's) was issued by the City of Rancho Cordova Financing Corporation to finance the acquisition and improvement of the 2701 - 2729 Prospect Park Drive campus. The original debt was restructured and refunded in January 2007. The new debt is comprised of \$12.1 million Series A and \$8.3 million Series B

(taxable) Certificates of Participation. Debt service payments are due on August 1 and February 1 of each year. To provide for repayment of the certificates, the City entered into an agreement to lease the facilities from the Corporation, requiring the City to make rental payments to the Corporation equal to the debt principal and interest payments. The Community Facilities Fees are used to fund a portion of this payment with the remainder coming from the General Fund. A debt service schedule is included in the “supporting schedules” section of this document.

### City Operations Facility Certificates of Participation

The City of Rancho Cordova Financing Corporation issued \$6.8 million in COP’s in August 2006. These funds provided resources to purchase the Kilgore site, now home to the City’s Police Department. This site includes developable vacant land, a 30,000 square foot office building and a historic cemetery (Kilgore Family Cemetery). The purchase price for this acquisition was \$6,000,000 with the cemetery and approximately 13 3/4 acres of vacant land donated as part of the acquisition.

The debt service is due September 1 and March 1 of each year. To provide for repayment of the certificates, the City entered into an agreement to lease the facilities from the Corporation, requiring the City to make rental payments to the Corporation equal to the debt principal and interest payments. The Community Facilities Fee and the General Fund are the source for repayment of this bond. A debt service schedule is included in the “supporting schedules” section of this document.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ 1,915,211</b>	<b>\$ 1,864,338</b>	<b>\$ 1,863,682</b>	<b>\$ 1,864,179</b>	<b>\$ 1,864,179</b>	<b>\$ 1,864,179</b>	<b>\$ 1,864,179</b>
<b>Source of Funds:</b>							
Use of Money & Property	2,026	1,128	731	-	-	-	-
Total Revenues	2,026	1,128	731	-	-	-	-
<b>Other Sources:</b>							
Transfers In	1,950,611	1,943,642	1,947,072	1,948,100	1,952,100	1,951,800	1,565,700
Total Other Sources	1,950,611	1,943,642	1,947,072	1,948,100	1,952,100	1,951,800	1,565,700
Total Sources	1,952,637	1,944,770	1,947,803	1,948,100	1,952,100	1,951,800	1,565,700
<b>Use of Funds:</b>							
Operations	4,950	4,950	5,020	6,200	10,200	8,000	8,000
Total Expenditures	4,950	4,950	5,020	6,200	10,200	8,000	8,000
<b>Other Uses:</b>							
Transfers Out	51,919	-	-	-	-	-	-
Principal & Interest	1,946,641	1,940,476	1,942,286	1,941,900	1,941,900	1,943,800	1,557,700
Total Other Uses	1,998,560	1,940,476	1,942,286	1,941,900	1,941,900	1,943,800	1,557,700
Total Uses	2,003,510	1,945,426	1,947,306	1,948,100	1,952,100	1,951,800	1,565,700
<b>Ending Fund Balance (est)</b>	<b>\$ 1,864,338</b>	<b>\$ 1,863,682</b>	<b>\$ 1,864,179</b>	<b>\$ 1,864,179</b>	<b>\$ 1,864,179</b>	<b>\$ 1,864,179</b>	<b>\$ 1,864,179</b>

# ENTERPRISE FUNDS

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## DESCRIPTION

Enterprise Funds are used to account for Business Type activities of the City. In prior years, the City only had one Enterprise activity - the Kilgore Cemetery. On July 1, 2014, the City took over the operation and maintenance of the storm drain system from Sacramento County, resulting in the addition of a new Enterprise Fund. Although the City did perform maintenance on the system in prior years, the system was still under the County's control. As such, prior year activity had recorded in a Special Revenue Fund. That Fund was closed into the new Stormwater Utility I Enterprise Fund effective July 1, 2014. Enterprise Funds including the following:

- Kilgore Cemetery
- Kilgore Cemetery Endowment Care
- Stormwater Utility I
- Stormwater Utility II

FISCAL YEAR 2015-16 BUDGET ENTERPRISE FUNDS

	Kilgore Cemetery	Kilgore Cemetery Endowment Care	Stormwater Utility I	Stormwater Utility II	Total Enterprise Funds
<b>Beginning Fund Balance - (est)</b>	\$ 285,811	\$ 17,349	\$ 6,023,500	\$ -	\$ 6,326,660
<b>Revenues:</b>					
Taxes	-	-	-	-	-
Licenses & Permits	5,000	1,000	3,041,300	16,200	3,063,500
Fines & Forfeitures	-	-	-	-	-
Use of Money & Property	-	-	-	-	-
Intergovernmental	-	-	743,700	-	743,700
Charges for Services & Other Revenues	-	-	-	14,000	14,000
<b>Total Revenues</b>	<u>5,000</u>	<u>1,000</u>	<u>3,785,000</u>	<u>30,200</u>	<u>3,821,200</u>
<b>Other Sources:</b>					
Transfers In	522,600	-	-	-	522,600
Proceeds from Debt	-	-	-	-	-
<b>Total Other Sources</b>	<u>522,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>522,600</u>
<b>Total Revenues &amp; Other Sources</b>	\$ <u>527,600</u>	\$ <u>1,000</u>	\$ <u>3,785,000</u>	\$ <u>30,200</u>	\$ <u>4,343,800</u>
<b>Expenditures:</b>					
Salaries	-	-	865,800	-	865,800
Benefits	-	-	-	-	-
Operations	67,200	-	1,928,400	25,000	2,020,600
Capital Outlay	-	-	2,830,800	-	2,830,800
Capital Improvements	-	-	-	-	-
<b>Total Expenditures</b>	<u>67,200</u>	<u>-</u>	<u>5,625,000</u>	<u>25,000</u>	<u>5,717,200</u>
<b>Other Uses:</b>					
Transfers Out	-	-	-	-	-
Revenue Neutrality	-	-	-	-	-
Principal & Interest	-	-	-	-	-
<b>Total Other Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures &amp; Other Uses</b>	<u>67,200</u>	<u>-</u>	<u>5,625,000</u>	<u>25,000</u>	<u>5,717,200</u>
<b>Surplus/(Deficit)</b>	460,400	1,000	(1,840,000)	5,200	(1,373,400)
<b>Fund Balance - (est)</b>	<u>\$ 746,211</u>	<u>\$ 18,349</u>	<u>\$ 4,183,500</u>	<u>\$ 5,200</u>	<u>\$ 4,953,260</u>

FISCAL YEAR 2016-17 BUDGET ENTERPRISE FUNDS

	Kilgore Cemetery	Kilgore Cemetery Endowment Care	Stormwater Utility I	Stormwater Utility II	Total Enterprise Funds
<b>Beginning Fund Balance - (est)</b>	\$ 746,211	\$ 18,349	\$ 4,183,500	\$ 5,200	\$ 4,953,260
<b>Revenues:</b>					
Taxes	-	-	-	-	-
Licenses & Permits	5,000	1,000	3,041,300	32,000	3,079,300
Fines & Forfeitures	-	-	-	-	-
Use of Money & Property	-	-	-	-	-
Intergovernmental	-	-	743,700	-	743,700
Charges for Services & Other Revenues	-	-	-	14,000	14,000
<b>Total Revenues</b>	<u>5,000</u>	<u>1,000</u>	<u>3,785,000</u>	<u>46,000</u>	<u>3,837,000</u>
<b>Other Sources:</b>					
Transfers In	523,600	-	-	-	523,600
Proceeds from Debt	-	-	-	-	-
<b>Total Other Sources</b>	<u>523,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>523,600</u>
<b>Total Revenues &amp; Other Sources</b>	<u>\$ 528,600</u>	<u>\$ 1,000</u>	<u>\$ 3,785,000</u>	<u>\$ 46,000</u>	<u>\$ 4,360,600</u>
<b>Expenditures:</b>					
Salaries	-	-	865,800	-	865,800
Benefits	-	-	-	-	-
Operations	68,200	-	1,781,300	15,600	1,865,100
Capital Outlay	-	-	885,000	-	885,000
Capital Improvements	-	-	-	-	-
<b>Total Expenditures</b>	<u>68,200</u>	<u>-</u>	<u>3,532,100</u>	<u>15,600</u>	<u>3,615,900</u>
<b>Other Uses:</b>					
Transfers Out	-	-	-	-	-
Revenue Neutrality	-	-	-	-	-
Principal & Interest	-	-	-	-	-
<b>Total Other Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures &amp; Other Uses</b>	<u>68,200</u>	<u>-</u>	<u>3,532,100</u>	<u>15,600</u>	<u>3,615,900</u>
<b>Surplus/(Deficit)</b>	<u>460,400</u>	<u>1,000</u>	<u>252,900</u>	<u>30,400</u>	<u>744,700</u>
<b>Fund Balance - (est)</b>	<u>\$ 1,206,611</u>	<u>\$ 19,349</u>	<u>\$ 4,436,400</u>	<u>\$ 35,600</u>	<u>\$ 5,697,960</u>

## KILGORE CEMETERY

The Kilgore Cemetery Enterprise fund receives revenue from the sale of burial rights and burial services at the cemetery.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ (79,959)</b>	<b>\$ (134,368)</b>	<b>\$ (195,997)</b>	<b>\$ (59,789)</b>	<b>\$ (59,789)</b>	<b>\$ 285,811</b>	<b>\$ 746,211</b>
<b>Source of Funds:</b>							
Licenses, Permits & Fees	9,400	8,000	4,200	6,000	4,400	5,000	5,000
<b>Total Revenues</b>	<b>9,400</b>	<b>8,000</b>	<b>4,200</b>	<b>6,000</b>	<b>4,400</b>	<b>5,000</b>	<b>5,000</b>
<b>Other Sources:</b>							
Transfers In	-	-	312,280	-	425,400	522,600	523,600
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>312,280</b>	<b>-</b>	<b>425,400</b>	<b>522,600</b>	<b>523,600</b>
<b>Total Sources</b>	<b>9,400</b>	<b>8,000</b>	<b>316,480</b>	<b>6,000</b>	<b>429,800</b>	<b>527,600</b>	<b>528,600</b>
<b>Use of Funds:</b>							
Operations	63,809	69,629	70,880	74,200	74,200	67,200	68,200
Capital Outlay	-	-	-	-	10,000	-	-
<b>Total Expenditures</b>	<b>63,809</b>	<b>69,629</b>	<b>70,880</b>	<b>74,200</b>	<b>84,200</b>	<b>67,200</b>	<b>68,200</b>
<b>Other Uses:</b>							
Principal & Interest	-	-	109,392	-	-	-	-
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>109,392</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses</b>	<b>63,809</b>	<b>69,629</b>	<b>180,272</b>	<b>74,200</b>	<b>84,200</b>	<b>67,200</b>	<b>68,200</b>
<b>Ending Fund Balance (est)</b>	<b>\$ (134,368)</b>	<b>\$ (195,997)</b>	<b>\$ (59,789)</b>	<b>\$ (127,989)</b>	<b>\$ 285,811</b>	<b>\$ 746,211</b>	<b>\$ 1,206,611</b>

## KILGORE CEMETERY ENDOWMENT CARE

The Endowment Care Fund receives endowment funds paid by all cemetery customers.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ 12,041</b>	<b>\$ 14,148</b>	<b>\$ 15,742</b>	<b>\$ 16,349</b>	<b>\$ 16,349</b>	<b>\$ 17,349</b>	<b>\$ 18,349</b>
<b>Source of Funds:</b>							
Licenses, Permits & Fees	2,000	1,500	500	1,500	1,000	1,000	1,000
Use of Money & Property	107	94	107	-	-	-	-
<b>Total Sources</b>	<b>2,107</b>	<b>1,594</b>	<b>607</b>	<b>1,500</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Use of Funds:</b>							
Total Uses	-	-	-	-	-	-	-
<b>Ending Fund Balance (est)</b>	<b>\$ 14,148</b>	<b>\$ 15,742</b>	<b>\$ 16,349</b>	<b>\$ 17,849</b>	<b>\$ 17,349</b>	<b>\$ 18,349</b>	<b>\$ 19,349</b>

## STORMWATER UTILITY I ENTERPRISE FUND

The Public Works Department completed the detachment from the County of Sacramento for stormwater services as of July 1, 2014. The City collects stormwater fees to fund the core of the stormwater quality program. The fees are collected by the Sacramento County Consolidated Utility Billing and Services and through ad valorem tax proceeds. The stormwater fees are collected from single-family residents at a flat rate, while multi-family and commercial developments are billed based on parcel size and imperviousness. The fees collected fund the operations, maintenance and improvements to the storm drain system.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,023,500	\$ 4,183,500
<b>Source of Funds:</b>							
Licenses, Permits & Fees	-	-	-	-	3,041,300	3,041,300	3,041,300
Intergovernmental	-	-	-	-	743,700	743,700	743,700
<b>Total Revenues</b>	-	-	-	-	3,785,000	3,785,000	3,785,000
<b>Other Sources:</b>							
Transfers In	-	-	-	-	4,238,500	-	-
<b>Total Other Sources</b>	-	-	-	-	4,238,500	-	-
<b>Total Sources</b>	-	-	-	-	8,023,500	3,785,000	3,785,000
<b>Use of Funds:</b>							
Salaries	-	-	-	-	700,000	865,800	865,800
Operations	-	-	-	-	1,300,000	1,928,400	1,781,300
Capital Outlay	-	-	-	-	-	2,830,800	885,000
<b>Total Uses</b>	-	-	-	-	2,000,000	5,625,000	3,532,100
<b>Ending Fund Balance (est)</b>	\$ -	\$ -	\$ -	\$ -	\$ 6,023,500	\$ 4,183,500	\$ 4,436,400

## STORMWATER UTILITY II ENTERPRISE FUND

In September 2014, the City Council completed the process of establishing a new Annual Stormwater Utility Fee to establish a mechanism for funding the operation and maintenance of the City storm drainage and flood protection system for the new developing area of the City. All new development projects in the City will be required to annex into the Annual Stormwater Utility Fee to meet their conditions of approval to provide a funding mechanism for the operation and maintenance of the storm drainage and flood protection system. The funds will be used for drainage related expenses.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,200
<b>Source of Funds:</b>							
Licenses, Permits & Fees	-	-	-	-	-	16,200	32,000
Charges for Services & Other Rev	-	-	-	-	-	14,000	14,000
<b>Total Revenues</b>	-	-	-	-	-	30,200	46,000
<b>Other Sources:</b>							
Transfers In	-	-	-	-	-	-	-
<b>Total Other Sources</b>	-	-	-	-	-	-	-
<b>Total Sources</b>	-	-	-	-	-	30,200	46,000
<b>Use of Funds:</b>							
Operations	-	-	-	-	-	25,000	15,600
<b>Total Uses</b>	-	-	-	-	-	25,000	15,600
<b>Ending Fund Balance (est)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,200	\$ 35,600

# INTERNAL SERVICE FUNDS

## DESCRIPTION

These funds were established to finance and account for services and commodities furnished by a designated department of the City to other departments of the City. These services and commodities are only supplied within the City structure and are not furnished to the general public. These funds are currently used to accumulate resources for specific needs and to fund those needs as they arise. The funds that the City maintains include:

- Insurance Fund
- Vehicle and Equipment Replacement Fund

## FISCAL YEAR 2015-16 BUDGET INTERNAL SERVICE FUNDS

	Insurance	Vehicle & Equipment Replacement	Total Internal Service Funds
<b>Begin Available Fund Bal - (est)</b>	\$ 438,729	\$ 412,164	\$ 850,893
<b>Revenues:</b>			
Taxes	-	-	-
Licenses & Permits	-	-	-
Fines & Forfeitures	-	-	-
Use of Money & Property	-	-	-
Intergovernmental	-	-	-
Charges for Services & Other Rev	-	43,100	43,100
Total Revenues	-	43,100	43,100
Other Sources:			
Transfers In	-	-	-
Proceeds from Debt	-	-	-
Total Other Sources	-	-	-
<b>Total Revenues &amp; Other Sources</b>	\$ -	\$ 43,100	\$ 43,100
<b>Expenditures:</b>			
Salaries	-	-	-
Benefits	-	-	-
Operations	25,000	43,100	68,100
Capital Outlay	-	-	-
Capital Improvements	-	-	-
Total Expenditures	25,000	43,100	68,100
Other Uses:			
Transfers Out	-	-	-
Revenue Neutrality	-	-	-
Principal & Interest	-	-	-
Total Other Uses	-	-	-
<b>Total Expenditures &amp; Other Uses</b>	25,000	43,100	68,100
<b>Surplus/(Deficit)</b>	(25,000)	-	(25,000)
<b>End Available Fund Bal - (est)</b>	<b>\$ 413,729</b>	<b>\$ 412,164</b>	<b>\$ 825,893</b>

**FISCAL YEAR 2016-17 BUDGET INTERNAL SERVICE FUNDS**

	Insurance	Vehicle & Equipment Replacement	Total Internal Service Funds
<b>Begin Available Fund Bal - (est)</b>	\$ 413,729	\$ 412,164	\$ 825,893
<b>Revenues:</b>			
Taxes	-	-	-
Licenses & Permits	-	-	-
Fines & Forfeitures	-	-	-
Use of Money & Property	-	-	-
Intergovernmental	-	-	-
Charges for Services & Other Rev	-	43,100	43,100
Total Revenues	-	43,100	43,100
Other Sources:			
Transfers In	-	-	-
Proceeds from Debt	-	-	-
Total Other Sources	-	-	-
<b>Total Revenues &amp; Other Sources</b>	<b>\$ -</b>	<b>\$ 43,100</b>	<b>\$ 43,100</b>
<b>Expenditures:</b>			
Salaries	-	-	-
Benefits	-	-	-
Operations	25,000	43,100	68,100
Capital Outlay	-	-	-
Capital Improvements	-	-	-
Total Expenditures	25,000	43,100	68,100
Other Uses:			
Transfers Out	-	-	-
Revenue Neutrality	-	-	-
Principal & Interest	-	-	-
Total Other Uses	-	-	-
<b>Total Expenditures &amp; Other Uses</b>	<b>25,000</b>	<b>43,100</b>	<b>68,100</b>
<b>Surplus/(Deficit)</b>	<b>(25,000)</b>	<b>-</b>	<b>(25,000)</b>
<b>End Available Fund Bal - (est)</b>	<b>\$ 388,729</b>	<b>\$ 412,164</b>	<b>\$ 800,893</b>

## INSURANCE FUND

The Insurance Fund accounts for the accumulation of resources to provide for long-term financing of potential litigation, insurance costs and claims, and the payment of losses up to the City's self-insured retention limit. The major insurance programs in the fund are worker's compensation, property, and liability coverage.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ 501,877</b>	<b>\$ 497,771</b>	<b>\$ 506,322</b>	<b>\$ 463,729</b>	<b>\$ 463,729</b>	<b>\$ 438,729</b>	<b>\$ 413,729</b>
<b>Source of Funds:</b>							
Use of Money & Property	4,039	3,172	3,341	-	-	-	-
Total Revenues	4,039	3,172	3,341	-	-	-	-
<b>Other Sources:</b>							
Transfers In	-	25,000	-	-	-	-	-
Total Other Sources	-	25,000	-	-	-	-	-
Total Sources	4,039	28,172	3,341	-	-	-	-
<b>Use of Funds:</b>							
Operations	8,145	19,621	45,934	25,000	25,000	25,000	25,000
Total Uses	8,145	19,621	45,934	25,000	25,000	25,000	25,000
<b>Ending Fund Balance (est)</b>	<b>\$ 497,771</b>	<b>\$ 506,322</b>	<b>\$ 463,729</b>	<b>\$ 438,729</b>	<b>\$ 438,729</b>	<b>\$ 413,729</b>	<b>\$ 388,729</b>

## VEHICLE AND EQUIPMENT REPLACEMENT FUND

The Vehicle and Equipment Replacement Fund accumulates funds to pay for the replacement of vehicles and equipment used by all City departments.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ 377,200</b>	<b>\$ 380,241</b>	<b>\$ 382,680</b>	<b>\$ 412,164</b>	<b>\$ 412,164</b>	<b>\$ 412,164</b>	<b>\$ 412,164</b>
<b>Source of Funds:</b>							
Use of Money & Property	3,041	2,439	2,151	-	-	-	-
Charges for Services & Other Rev	-	-	46,201	-	23,400	43,100	43,100
<b>Total Revenues</b>	<b>3,041</b>	<b>2,439</b>	<b>48,352</b>	<b>-</b>	<b>23,400</b>	<b>43,100</b>	<b>43,100</b>
<b>Other Sources:</b>							
Transfers In	-	-	14,000	14,000	-	-	-
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>14,000</b>	<b>14,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Sources</b>	<b>3,041</b>	<b>2,439</b>	<b>62,352</b>	<b>14,000</b>	<b>23,400</b>	<b>43,100</b>	<b>43,100</b>
<b>Use of Funds:</b>							
Operations	-	-	32,868	-	23,400	43,100	43,100
<b>Total Uses</b>	<b>-</b>	<b>-</b>	<b>32,868</b>	<b>-</b>	<b>23,400</b>	<b>43,100</b>	<b>43,100</b>
<b>Ending Fund Balance (est)</b>	<b>\$ 380,241</b>	<b>\$ 382,680</b>	<b>\$ 412,164</b>	<b>\$ 426,164</b>	<b>\$ 412,164</b>	<b>\$ 412,164</b>	<b>\$ 412,164</b>

# AGENCY FUNDS

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## DESCRIPTION

Agency Funds are used to account for assets held by the City as an agent for individuals, other governments and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not measure results of operations.

These funds are:

- Mello-Roos Community Facilities Districts:
  - Sunridge Anatolia CFD No. 2003-1
  - Sunridge Park CFD No. 2004-1
  - Sunridge North Douglas CFD 2005-1
  - Montelena CFD 2014-1
- Sunrise Douglas Park Impact Fee

FISCAL YEAR 2015-16 BUDGET AGENCY FUNDS

	Sunride Anatolia CFD 2003-1	Sunridge Park CFD 2004-1	Sunridge North Douglas CFD 2005-1	Montelena	Sunrise Douglas Parks Impact	Total Agency Funds
<b>Begin Fund Balance - (est)</b>	\$ 157,460	\$ 9,371,055	\$ 40,796	\$ -	\$ 6,328,381	\$ 15,897,692
<b>Revenues:</b>						
Taxes	4,649,700	1,386,400	-	-	-	6,036,100
Licenses & Permits	-	-	-	-	910,900	910,900
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services & Other Rev	-	-	10,799,700	-	-	10,799,700
<b>Total Revenues</b>	<b>4,649,700</b>	<b>1,386,400</b>	<b>10,799,700</b>	<b>-</b>	<b>910,900</b>	<b>17,746,700</b>
<b>Other Sources:</b>						
Transfers In	-	-	-	-	-	-
Proceeds from Debt	-	-	-	-	-	-
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues &amp; Other Sources</b>	<b>\$ 4,649,700</b>	<b>\$ 1,386,400</b>	<b>\$ 10,799,700</b>	<b>\$ -</b>	<b>\$ 910,900</b>	<b>\$ 17,746,700</b>
<b>Expenditures:</b>						
Salaries	-	-	-	-	5,000	5,000
Benefits	-	-	-	-	-	-
Operations	105,900	92,700	-	-	39,000	237,600
Capital Outlay	1,242,100	386,900	10,279,000	-	311,300	12,219,300
Capital Improvements	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,348,000</b>	<b>479,600</b>	<b>10,279,000</b>	<b>-</b>	<b>355,300</b>	<b>12,461,900</b>
<b>Other Uses:</b>						
Transfers Out	-	-	-	-	-	-
Revenue Neutrality	-	-	-	-	-	-
Principal & Interest	4,230,500	906,900	-	-	-	5,137,400
<b>Total Other Uses</b>	<b>4,230,500</b>	<b>906,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,137,400</b>
<b>Total Expenditures &amp; Other Uses</b>	<b>5,578,500</b>	<b>1,386,500</b>	<b>10,279,000</b>	<b>-</b>	<b>355,300</b>	<b>17,599,300</b>
<b>Surplus/(Deficit)</b>	<b>(928,800)</b>	<b>(100)</b>	<b>520,700</b>	<b>-</b>	<b>555,600</b>	<b>147,400</b>
<b>End Fund Balance - (est)</b>	<b>\$ (771,340)</b>	<b>\$ 9,370,955</b>	<b>\$ 561,496</b>	<b>\$ -</b>	<b>\$ 6,883,981</b>	<b>\$ 16,045,092</b>

**FISCAL YEAR 2016-17 BUDGET AGENCY FUNDS**

	Sunride Anatolia CFD 2003-1	Sunridge Park CFD 2004-1	Sunridge North Douglas CFD 2005-1	Montelena	Sunrise Douglas Parks Impact Fee	Total Agency Funds
<b>Begin Fund Balance - (est)</b>	\$ (771,340)	\$ 9,370,955	\$ 561,496	\$ -	\$ 6,883,981	\$ 16,045,092
<b>Revenues:</b>						
Taxes	4,742,600	1,414,100	556,600	-	-	6,713,300
Licenses & Permits	-	-	-	-	920,000	920,000
Fines & Forfeitures	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services & Other Rev	-	-	-	-	-	-
<b>Total Revenues</b>	<b>4,742,600</b>	<b>1,414,100</b>	<b>556,600</b>	<b>-</b>	<b>920,000</b>	<b>7,633,300</b>
<b>Other Sources:</b>						
Transfers In	-	-	-	-	-	-
Proceeds from Debt	-	-	-	-	-	-
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues &amp; Other Sources</b>	<b>\$ 4,742,600</b>	<b>\$ 1,414,100</b>	<b>\$ 556,600</b>	<b>\$ -</b>	<b>\$ 920,000</b>	<b>\$ 7,633,300</b>
<b>Expenditures:</b>						
Salaries	-	-	-	-	5,000	5,000
Benefits	-	-	-	-	-	-
Operations	108,900	94,100	43,600	-	39,400	286,000
Capital Outlay	-	400,200	-	-	314,400	714,600
Capital Improvements	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>108,900</b>	<b>494,300</b>	<b>43,600</b>	<b>-</b>	<b>358,800</b>	<b>1,005,600</b>
<b>Other Uses:</b>						
Transfers Out	-	-	-	-	-	-
Revenue Neutrality	-	-	-	-	-	-
Principal & Interest	4,309,800	919,900	513,000	-	-	5,742,700
<b>Total Other Uses</b>	<b>4,309,800</b>	<b>919,900</b>	<b>513,000</b>	<b>-</b>	<b>-</b>	<b>5,742,700</b>
<b>Total Expenditures &amp; Other Uses</b>	<b>4,418,700</b>	<b>1,414,200</b>	<b>556,600</b>	<b>-</b>	<b>358,800</b>	<b>6,748,300</b>
<b>Surplus/(Deficit)</b>	<b>323,900</b>	<b>(100)</b>	<b>-</b>	<b>-</b>	<b>561,200</b>	<b>885,000</b>
<b>End Fund Balance - (est)</b>	<b>\$ (447,440)</b>	<b>\$ 9,370,855</b>	<b>\$ 561,496</b>	<b>\$ -</b>	<b>\$ 7,445,181</b>	<b>\$ 16,930,092</b>

## MELLO-ROOS COMMUNITY FACILITIES DISTRICT

Mello-Roos CFD's are formed to finance the construction and acquisition of authorized capital facilities (infrastructure) and/or to finance public services, including street improvements, wastewater system improvements, water system improvements, drainage system improvements, and other public facility improvements. Special taxes are levied which appear on the property tax bill of the parcels included in the CFD. These special taxes are used to pay debt service on bonds issued by the CFD (for infrastructure CFD's) and to pay for annual maintenance of public improvements within the CFD (services CFD's). There are several Mello-Roos Community Facilities Districts CFD's in the City of Rancho Cordova.

## SUNRIDGE ANATOLIA CFD NO. 2003-1

The Sunridge Anatolia CFD No. 2003-1 consists of approximately 654 acres located in the southwestern part of the City. Development is planned for approximately 3,111 single family residences, a multi-family residential component encompassing 12.01 acres, a commercial component comprising five separate sites totaling 46.10 acres, and a recreation center of approximately 3.83 acres. On August 4, 2003, the City Council established the City of Rancho Cordova Sunridge Anatolia Community Facilities No. 2003-1 and authorized bonded indebtedness of \$75,000,000. The land owners at the time of formation then voted to authorize the levy of a Mello-Roos special tax on properties within the CFD. Four series of bonds have been sold and/or refunded to date, for a total principal amount of \$70,955,000. On December 5, 2005, August 6, 2007, November 19, 2012, and November 18, 2013, the Council adopted Resolutions approving the issuance of Series 2005 and Series 2007 Special Tax Bonds, 2012 Refunding Bonds, and the 2014 Private Placement Bonds.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ 7,932,400</b>	<b>\$ 8,388,675</b>	<b>\$ 9,038,576</b>	<b>\$ 856,360</b>	<b>\$ 856,360</b>	<b>\$ 157,460</b>	<b>\$ (771,340)</b>
<b>Source of Funds:</b>							
Taxes	4,134,851	4,227,725	4,293,939	4,375,700	4,544,900	4,649,700	4,742,600
Use of Money & Property	113,716	117,695	124,594	-	-	-	-
<b>Total Sources</b>	<b>4,248,567</b>	<b>4,345,420</b>	<b>4,418,533</b>	<b>4,375,700</b>	<b>4,544,900</b>	<b>4,649,700</b>	<b>4,742,600</b>
<b>Use of Funds:</b>							
Operations	224,166	230,246	101,215	29,200	35,200	105,900	108,900
Capital Outlay	319,802	-	9,540,296	-	1,173,000	1,242,100	-
<b>Total Expenditures</b>	<b>543,968</b>	<b>230,246</b>	<b>9,641,511</b>	<b>29,200</b>	<b>1,208,200</b>	<b>1,348,000</b>	<b>108,900</b>
<b>Other Uses:</b>							
Transfers Out	-	-	-	51,000	62,400	-	-
Principal & Interest	3,248,324	3,465,273	2,959,238	3,557,200	3,973,200	4,230,500	4,309,800
<b>Total Other Uses</b>	<b>3,248,324</b>	<b>3,465,273</b>	<b>2,959,238</b>	<b>3,608,200</b>	<b>4,035,600</b>	<b>4,230,500</b>	<b>4,309,800</b>
<b>Total Uses</b>	<b>3,792,292</b>	<b>3,695,519</b>	<b>12,600,749</b>	<b>3,637,400</b>	<b>5,243,800</b>	<b>5,578,500</b>	<b>4,418,700</b>
<b>Ending Fund Balance (est)</b>	<b>\$ 8,388,675</b>	<b>\$ 9,038,576</b>	<b>\$ 856,360</b>	<b>\$ 1,594,660</b>	<b>\$ 157,460</b>	<b>\$ (771,340)</b>	<b>\$ (447,440)</b>

## SUNRIDGE PARK CFD 2004-1

The Sunridge Park CFD No. 2004-1 consists of approximately 325 acres located in the southwestern part of the City. Development is planned for approximately 1,319 single family residential lots, as well as a number of parks, a new elementary school and various facilities for public utilities. On July 19, 2004, the City Council established the City of Rancho Cordova Sunridge Park Community Facilities No. 2004-1 and authorized total bonded indebtedness of \$42,000,000. The land owners at the time of formation then voted to authorize the levy of a Mello-Roos special tax on properties within the CFD. On April 2, 2007, Council voted to reduce the authorized bonded indebtedness to \$34,200,000 and add a Services Special Tax component to fund the additional cost of police services to benefit the residents in the CFD. In September 2007, special tax bonds in the principal amount of \$13,485,000 were issued on behalf of the CFD.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ 10,936,020</b>	<b>\$ 10,816,837</b>	<b>\$ 10,219,839</b>	<b>\$ 10,075,255</b>	<b>\$ 10,075,255</b>	<b>\$ 9,371,055</b>	<b>\$ 9,370,955</b>
<b>Source of Funds:</b>							
Taxes	1,271,295	1,330,200	1,335,287	1,360,800	1,356,600	1,386,400	1,414,100
Fines & Forfeitures	-	7,270	-	-	-	-	-
Use of Money & Property	127,036	15,094	20,786	-	-	-	-
Charges for Services & Other Rev	-	240	-	-	-	-	-
<b>Total Sources</b>	<b>1,398,331</b>	<b>1,352,804</b>	<b>1,356,073</b>	<b>1,360,800</b>	<b>1,356,600</b>	<b>1,386,400</b>	<b>1,414,100</b>
<b>Use of Funds:</b>							
Operations	77,510	80,546	80,672	22,900	22,900	92,700	94,100
Capital Outlay	650,877	1,082,907	637,292	377,000	1,077,000	386,900	400,200
<b>Total Expenditures</b>	<b>728,387</b>	<b>1,163,453</b>	<b>717,964</b>	<b>399,900</b>	<b>1,099,900</b>	<b>479,600</b>	<b>494,300</b>
<b>Other Uses:</b>							
Transfers Out	-	-	-	68,000	68,000	-	-
Principal & Interest	789,127	786,349	782,693	892,900	892,900	906,900	919,900
<b>Total Other Uses</b>	<b>789,127</b>	<b>786,349</b>	<b>782,693</b>	<b>960,900</b>	<b>960,900</b>	<b>906,900</b>	<b>919,900</b>
<b>Total Uses</b>	<b>1,517,514</b>	<b>1,949,802</b>	<b>1,500,657</b>	<b>1,360,800</b>	<b>2,060,800</b>	<b>1,386,500</b>	<b>1,414,200</b>
<b>Ending Fund Balance (est)</b>	<b>\$ 10,816,837</b>	<b>\$ 10,219,839</b>	<b>\$ 10,075,255</b>	<b>\$ 10,075,255</b>	<b>\$ 9,371,055</b>	<b>\$ 9,370,955</b>	<b>\$ 9,370,855</b>

## SUNRIDGE NORTH DOUGLAS CFD 2005-1

On October 17, 2005, the City Council established the City of Rancho Cordova North Douglas CFD 2005-1 and authorized total bonded indebtedness of \$35,000,000. The land owners at the time of formation then voted to authorize the levy of a Mello-Roos special tax on properties within the CFD. The City has not yet issued bonds.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ 44,840</b>	<b>\$ 45,202</b>	<b>\$ 45,492</b>	<b>\$ 45,796</b>	<b>\$ 45,796</b>	<b>\$ 40,796</b>	<b>\$ 561,496</b>
<b>Source of Funds:</b>							
Taxes	-	-	-	-	-	-	556,600
Use of Money & Property	362	290	304	-	-	-	-
Charges for Services & Other Rev	-	-	-	-	-	10,799,700	-
<b>Total Sources</b>	<b>362</b>	<b>290</b>	<b>304</b>	<b>-</b>	<b>-</b>	<b>10,799,700</b>	<b>556,600</b>
<b>Use of Funds:</b>							
Operations	-	-	-	-	5,000	-	43,600
Capital Outlay	-	-	-	-	-	10,279,000	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>10,279,000</b>	<b>43,600</b>
<b>Other Uses:</b>							
Principal & Interest	-	-	-	-	-	-	513,000
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>513,000</b>
<b>Total Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>10,279,000</b>	<b>556,600</b>
<b>Ending Fund Balance (est)</b>	<b>\$ 45,202</b>	<b>\$ 45,492</b>	<b>\$ 45,796</b>	<b>\$ 45,796</b>	<b>\$ 40,796</b>	<b>\$ 561,496</b>	<b>\$ 561,496</b>

## MONTELENA CFD 2014-1

On June 2, 2014, the City Council established the City of Rancho Cordova Community Facilities District No 2014-1 (Montelena) and authorized total bonded indebtedness of \$35,000,000. The land owners at the time of formation then voted to authorize the levy of a Mello-Roos special tax on properties within the CFD. The City has not yet issued bonds.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ 10,054</b>	<b>\$ 10,943</b>	<b>\$ 11,656</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Source of Funds:</b>							
Use of Money & Property	889	713	323	-	-	-	-
<b>Total Sources</b>	<b>889</b>	<b>713</b>	<b>323</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Use of Funds:</b>							
Operations	-	-	11,979	-	-	-	-
<b>Total Uses</b>	<b>-</b>	<b>-</b>	<b>11,979</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance (est)</b>	<b>\$ 10,943</b>	<b>\$ 11,656</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## SUNRISE DOUGLAS PARK IMPACT FEE

Sunrise Douglas Park Impact Fees are collected by the City on behalf of the Cordova Recreation and Park District or its successor agency solely to pay for the cost of applicable park and recreational facilities.

	FY 2011/12 Actual	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Forecast	FY 2015/16 Budget	FY 2016/17 Budget
<b>Beginning Fund Balance</b>	<b>\$ 6,357,760</b>	<b>\$ 7,214,796</b>	<b>\$ 8,356,386</b>	<b>\$ 7,501,981</b>	<b>\$ 7,501,981</b>	<b>\$ 6,328,381</b>	<b>\$ 6,883,981</b>
<b>Source of Funds:</b>							
Licenses, Permits & Fees	933,483	1,184,660	1,065,035	1,944,900	756,600	910,900	920,000
Use of Money & Property	54,724	49,012	51,541	-	-	-	-
<b>Total Sources</b>	<b>988,207</b>	<b>1,233,672</b>	<b>1,116,576</b>	<b>1,944,900</b>	<b>756,600</b>	<b>910,900</b>	<b>920,000</b>
<b>Use of Funds:</b>							
Salaries	1,208	8,071	1,727	6,000	6,000	5,000	5,000
Operations	124,818	78,866	1,555,939	-	1,715,000	39,000	39,400
Capital Outlay	5,145	5,145	413,315	-	209,200	311,300	314,400
<b>Total Uses</b>	<b>131,171</b>	<b>92,082</b>	<b>1,970,981</b>	<b>6,000</b>	<b>1,930,200</b>	<b>355,300</b>	<b>358,800</b>
<b>Ending Fund Balance (est)</b>	<b>\$ 7,214,796</b>	<b>\$ 8,356,386</b>	<b>\$ 7,501,981</b>	<b>\$ 9,440,881</b>	<b>\$ 6,328,381</b>	<b>\$ 6,883,981</b>	<b>\$ 7,445,181</b>



# DEBT SCHEDULES

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## Outstanding Debt Issues

### General Obligation Bonds

None

### Revenue Bonds

None

### Certificates of Participation

- 2007 Refunding Certificates of Participation Series A and B (nontaxable) – City Hall Facility Acquisition Project
- 2005 Certificates of Participation Series A and B (nontaxable) – City Operations Facility Acquisition Project

### Special Assessment Bonds

- Sunridge Anatolia Community Facilities District No. 2003-1 (Series 2005)
- Sunridge Anatolia Community Facilities District No. 2003-1 (Series 2007)
- Sunridge Anatolia Community Facilities District No. 2003-1 (Series 2012)
- Sunridge Anatolia Community Facilities District No. 2003-1 (Series 2014)
- Sunridge Park Area Community Facilities District No. 2004-1 (Series 2007)

### Tax Allocation Bonds

None

### Notes Payable

The City has not issued any notes.

Proposition 13, and subsequent constitutional amendments, severely limits the type of debt the City can issue. General obligation debt requires two-thirds voter approval to increase taxes, which support this type of debt. Other debt options available to the City include those listed above. Debt issues such as revenue bonds, certificates of participation and notes do not require voter approval if there is a dedicated source for repayment.

**LONG-TERM DEBT DETAIL  
2007 CERTIFICATES OF PARTICIPATION  
CITY HALL FACILITY ACQUISITION PROJECT**

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**Series A**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Fiscal Year Total</b>
2016	\$ -	\$ 534,725	\$ 534,725
2017	-	534,725	534,725
2018	-	534,725	534,725
2019	-	534,725	534,725
2020	-	534,725	534,725
2021	-	534,725	534,725
2022	-	534,725	534,725
2023	-	534,725	534,725
2024	730,000	534,725	1,264,725
2025	830,000	503,700	1,333,700
2026	860,000	468,425	1,328,425
2027	900,000	430,800	1,330,800
2028	940,000	391,425	1,331,425
2029	980,000	350,300	1,330,300
2030	1,020,000	307,425	1,327,425
2031	1,070,000	262,800	1,332,800
2032	1,115,000	214,650	1,329,650
2033	1,165,000	164,475	1,329,475
2034	1,215,000	112,050	1,327,050
2035	1,275,000	57,375	1,332,375
balance due	12,100,000	8,075,950	20,175,950
paid from 2008-2015	-	4,279,285	4,279,285
<b>Total</b>	<b>\$12,100,000</b>	<b>\$12,355,235</b>	<b>\$ 24,455,235</b>

**Series B**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Fiscal Year Total</b>
2016	\$ 515,000	\$ 284,578	\$ 799,578
2017	535,000	256,510	791,510
2018	570,000	226,283	796,283
2019	605,000	194,078	799,078
2020	635,000	159,895	794,895
2021	670,000	124,018	794,018
2022	710,000	86,163	796,163
2023	750,000	46,048	796,048
2024	65,000	3,673	68,673
balance due	5,055,000	1,381,243	6,436,243
paid from 2008-2015	3,245,000	3,123,469	6,368,469
<b>Total</b>	<b>\$ 8,300,000</b>	<b>\$ 4,504,712</b>	<b>\$ 12,804,712</b>

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

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**Series A**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Fiscal Year Total</b>
2016	\$ 95,000	\$ 135,078	\$ 230,078
2017	100,000	131,249	231,249
2018	100,000	127,249	227,249
2019	105,000	123,083	228,083
2020	110,000	118,649	228,649
2021	115,000	113,936	228,936
2022	120,000	108,913	228,913
2023	125,000	103,614	228,614
2024	130,000	98,035	228,035
2025	135,000	92,138	227,138
2026	145,000	85,838	230,838
2027	150,000	79,200	229,200
2028	155,000	72,338	227,338
2029	165,000	65,138	230,138
2030	170,000	57,600	227,600
2031	180,000	49,725	229,725
2032	185,000	41,513	226,513
2033	195,000	32,963	227,963
2034	205,000	23,963	228,963
2035	210,000	14,625	224,625
2036	220,000	4,950	224,950
balance due	3,115,000	1,679,792	4,794,792
paid from 2006-2015	580,000	1,434,184	2,014,184
<b>Total</b>	<b>\$3,695,000</b>	<b>\$ 3,113,976</b>	<b>\$ 6,808,976</b>

**Series B**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Fiscal Year Total</b>
2016	\$ 370,000	\$ 9,250	\$ 379,250
balance due	370,000	9,250	379,250
paid from 2006-2015	2,640,000	887,029	3,527,029
<b>Total</b>	<b>\$ 3,010,000</b>	<b>\$ 896,279</b>	<b>\$ 3,906,279</b>

**LONG-TERM DEBT DETAIL  
SUNRIDGE ANATOLIA COMMUNITY FACILITIES DISTRICT  
NO. 2003-1 (SERIES 2005)**

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<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Fiscal Year Total</b>
2016	\$ 250,000	\$ 738,856	\$ 988,856
2017	270,000	726,231	996,231
2018	290,000	712,231	1,002,231
2019	315,000	697,106	1,012,106
2020	335,000	680,856	1,015,856
2021	365,000	663,356	1,028,356
2022	390,000	643,994	1,033,994
2023	420,000	622,731	1,042,731
2024	450,000	599,894	1,049,894
2025	485,000	575,350	1,060,350
2026	515,000	549,100	1,064,100
2027	550,000	520,800	1,070,800
2028	590,000	490,163	1,080,163
2029	635,000	457,241	1,092,241
2030	675,000	422,034	1,097,034
balance due	6,535,000	9,099,944	15,634,944
paid from 2006-2015	765,000	6,688,381	7,453,381
<b>Total</b>	<b>\$7,300,000</b>	<b>\$15,788,325</b>	<b>\$ 23,088,325</b>

**LONG-TERM DEBT DETAIL  
SUNRIDGE ANATOLIA COMMUNITY FACILITIES DISTRICT  
NO. 2003-1 (SERIES 2007)**

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<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Fiscal Year Total</b>
2016	\$ 255,000	\$ 1,038,525	\$ 1,293,525
2017	285,000	1,025,663	1,310,663
2018	325,000	1,010,413	1,335,413
2019	360,000	993,288	1,353,288
2020	405,000	974,163	1,379,163
2021	445,000	952,913	1,397,913
2022	490,000	929,538	1,419,538
2023	535,000	903,913	1,438,913
2024	585,000	875,181	1,460,181
2025	640,000	843,025	1,483,025
2026	700,000	807,850	1,507,850
2027	765,000	769,394	1,534,394
2028	830,000	727,525	1,557,525
2029	900,000	681,550	1,581,550
2030	975,000	631,159	1,606,159
2031	1,055,000	302,478	1,357,478
balance due	9,550,000	13,466,575	23,016,575
paid from 2008-2015	945,000	8,116,240	9,061,240
<b>Total</b>	<b>\$10,495,000</b>	<b>\$21,582,815</b>	<b>\$ 32,077,815</b>

**LONG-TERM DEBT DETAIL  
SUNRIDGE ANATOLIA COMMUNITY FACILITIES DISTRICT  
NO. 2003-1 (SERIES 2012)**

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<b>Fiscal Year</b>	<b>Principal</b>	<b>Principal</b>	<b>Fiscal Year Total</b>
2016	\$ 205,000	\$ 1,129,256	\$ 1,334,256
2017	255,000	1,124,178	1,379,178
2018	300,000	1,117,213	1,417,213
2019	350,000	1,108,025	1,458,025
2020	400,000	1,096,525	1,496,525
2021	455,000	1,082,597	1,537,597
2022	515,000	1,065,584	1,580,584
2023	575,000	1,041,875	1,616,875
2024	650,000	1,011,250	1,661,250
2025	730,000	976,750	1,706,750
2026	815,000	938,125	1,753,125
2027	905,000	895,125	1,800,125
2028	1,000,000	847,500	1,847,500
2029	1,095,000	795,125	1,890,125
2030	1,205,000	737,625	1,942,625
2031	1,315,000	674,625	1,989,625
2032	1,435,000	605,875	2,040,875
2033	1,560,000	531,000	2,091,000
2034	1,690,000	449,750	2,139,750
2035	1,815,000	362,125	2,177,125
2036	1,965,000	267,625	2,232,625
2037	2,120,000	165,500	2,285,500
2038	2,250,000	56,250	2,306,250
balance due	23,605,000	18,079,503	41,684,503
paid from 2012-2015	765,000	2,502,984	3,267,984
<b>Total</b>	<b>\$24,370,000</b>	<b>\$20,582,487</b>	<b>\$ 44,952,487</b>

**LONG-TERM DEBT DETAIL  
SUNRIDGE ANATOLIA COMMUNITY FACILITIES DISTRICT  
NO. 2003-1 (SERIES 2014)**

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<b>Fiscal Year</b>	<b>Interest</b>	<b>Principal</b>	<b>Fiscal Year Total</b>
2016	\$ 603,865	\$ 10,000	\$ 613,865
2017	603,740	20,000	623,740
2018	603,380	35,000	638,380
2019	602,628	50,000	652,628
2020	601,328	70,000	671,328
2021	599,193	85,000	684,193
2022	596,260	105,000	701,260
2023	592,218	135,000	727,218
2024	586,615	155,000	741,615
2025	579,795	175,000	754,795
2026	571,833	205,000	776,833
2027	562,300	230,000	792,300
2028	551,260	260,000	811,260
2029	538,520	290,000	828,520
2030	523,875	325,000	848,875
2031	507,300	360,000	867,300
2032	488,580	395,000	883,580
2033	467,843	440,000	907,843
2034	444,303	480,000	924,303
2035	418,383	525,000	943,383
2036	388,720	570,000	958,720
2037	356,515	620,000	976,515
2038	321,485	705,000	1,026,485
2039	281,653	4,985,000	5,266,653
balance due	12,391,588	11,230,000	23,621,588
paid from 2014	415,996	-	415,996
<b>Total</b>	<b>\$12,807,583</b>	<b>\$11,230,000</b>	<b>\$24,037,583</b>

**LONG-TERM DEBT DETAIL  
SUNRIDGE ANATOLIA COMMUNITY FACILITIES DISTRICT  
NO. 2004-1 (SERIES 2007)**

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<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Fiscal Year Total</b>
2016	\$ 135,000	\$ 771,909	\$ 906,909
2017	155,000	764,891	919,891
2018	180,000	756,613	936,613
2019	205,000	746,885	951,885
2020	235,000	735,636	970,636
2021	265,000	722,658	987,658
2022	295,000	707,884	1,002,884
2023	330,000	691,198	1,021,198
2024	365,000	672,474	1,037,474
2025	405,000	651,481	1,056,481
2026	445,000	628,106	1,073,106
2027	490,000	600,863	1,090,863
2028	540,000	569,319	1,109,319
2029	595,000	534,559	1,129,559
2030	650,000	496,431	1,146,431
2031	710,000	238,263	948,263
balance due	6,000,000	10,289,167	16,289,167
paid from 2008-2015	415,000	5,883,175	6,298,175
<b>Total</b>	<b>\$6,415,000</b>	<b>\$16,172,342</b>	<b>\$ 22,587,342</b>

# TRANSFERS IN AND TRANSFERS OUT FY 2015-16

## DESCRIPTION

Transfers in and transfers out represent accounting methods to move resources (usually cash) from one fund to another. Transfers in represent funds being brought into that fund. Whereas, transfers out represent funds being taken from that fund.

### TRANSFERS IN

<b>General Fund</b>		<b>Capital Funds</b>	
Roadway Improvement Fund	\$ 235,000	Capital Improvement Fund	\$ 100,000
Rental Code Compliance Program	<u>100,000</u>	<b>Total Capital Projects</b>	<b><u>\$ 100,000</u></b>
<b>Total General fund</b>	<b><u>\$ 335,000</u></b>		
		<b>Enterprise Funds</b>	
		Kilgore Cemetery	\$ 522,600
<b>Debt Service Funds</b>		<b>Total Internal Service</b>	<b><u>\$ 522,600</u></b>
City Hall COP's	\$ 1,338,400		
City Operations COP's	<u>613,400</u>		
<b>Total Debt Service</b>	<b><u>\$ 1,951,800</u></b>	<b>TOTAL TRANSFERS IN</b>	<b><u>\$ 2,909,400</u></b>

### TRANSFERS OUT

<b>General Fund</b>		<b>Special Revenue Funds</b>	
Capital Improvement Fund	\$ 100,000	Rental Code Compliance Program (to GF)	\$ 100,000
Kilgore Cemetery	522,600	Community Facilities Impact Fee (to Debt)	982,800
City Hall Certificates of Participation	501,900	Roadway Improvement Fund (to CIP)	<u>235,000</u>
City Ops Certificates of Participation	<u>467,100</u>	<b>Total Special Revenues</b>	<b><u>\$ 1,317,800</u></b>
<b>Total General Fund</b>	<b><u>\$ 1,591,600</u></b>		
		<b>TOTAL TRANSFERS OUT</b>	<b><u>\$ 2,909,400</u></b>

# TRANSFERS IN AND TRANSFERS OUT FY 2016-17

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## TRANSFERS IN

<b>General Fund</b>		<b>Capital Funds</b>	
Rental Code Compliance Program	\$ 100,000	Capital Improvement Fund	\$ 100,000
<b>Total General fund</b>	<b>\$ 100,000</b>	<b>Total Capital Projects</b>	<b>\$ 100,000</b>
 <b>Special Revenue Funds</b>		 <b>Enterprise Funds</b>	
Roadway Improvement Fund	\$ 328,600	Kilgore Cemetery	\$ 523,600
<b>Total Special Revenue Funds</b>	<b>\$ 328,600</b>	<b>Total Internal Service Funds</b>	<b>\$ 523,600</b>
 <b>Debt Service Funds</b>			
City Hall COP's	\$ 1,330,300		
City Operations COP's	235,400		
<b>Total Debt Service</b>	<b>\$ 1,565,700</b>	<b>TOTAL TRANSFERS IN</b>	<b>\$ 2,617,900</b>

## TRANSFERS OUT

<b>General Fund</b>		<b>Special Revenue Funds</b>	
Roadway Improvement Fund	\$ 328,600	Rental Code Compliance Program (to GF)	\$ 100,000
Capital Improvement Fund	100,000	Community Facilities Impact Fee (to Debt)	978,500
Kilgore Cemetery	523,600	<b>Total Special Revenues</b>	<b>\$ 1,078,500</b>
City Hall Certificates of Participation	498,900		
City Ops Certificates of Participation	88,300		
<b>Total General Fund</b>	<b>\$ 1,539,400</b>	<b>TOTAL TRANSFERS OUT</b>	<b>\$ 2,617,900</b>

# POSITION SUMMARY

REGULAR CITY POSITION SUMMARY										
Department	FY 2009-10 Adopted	FY 2010-11 Adopted	FY 2011-12 Adopted	FY 2012-13 Adopted	FY 2013-14 Adopted	FY 2014-15 Adopted	FY 2015-16 Add / Deletes	FY 2015-16 Proposed	FY 2016-17 Add / Deletes	FY 2016-17 Proposed
Administrative Support	5.00	4.00	4.00	4.00	4.00	4.00	1.00	5.00	0.00	5.00
Building and Safety	7.00	6.00	6.00	5.00	5.00	6.00	1.00	7.00	0.00	7.00
City Clerk	4.00	3.00	3.00	2.00	2.00	2.00	0.00	2.00	0.00	2.00
City Manager	4.00	3.00	3.00	3.00	3.00	3.00	0.00	3.00	0.00	3.00
Economic Development / Successor Agency	4.00	4.00	4.00	3.00	2.50	2.50	0.50	3.00	0.00	3.00
Facilities Management	3.00	3.00	4.00	4.00	4.00	4.00	1.00	5.00	0.00	5.00
Finance	9.00	8.00	9.00	9.00	9.00	9.00	0.00	9.00	0.00	9.00
Housing Services	2.00	3.00	2.00	2.00	3.00	3.00	0.00	3.00	0.00	3.00
Human Resources	3.00	3.00	3.00	3.00	3.00	3.00	-1.00	2.00	0.00	2.00
Information Technology	2.00	2.00	2.00	3.00	3.00	3.00	0.00	3.00	0.00	3.00
Neighborhood Services (Code Enforcement & Animal Services)	10.00	7.00	7.00	11.00	11.00	12.00	2.00	14.00	0.00	14.00
Planning	0.00	0.00	0.00	0.00	1.00	1.00	3.00	4.00	0.00	4.00
Public Information	1.00	1.00	2.00	2.00	1.50	1.50	0.50	2.00	0.00	2.00
Public Works	17.00	17.60	15.00	14.00	16.60	17.00	1.00	18.00	0.00	18.00
<b>Total</b>	<b>71.00</b>	<b>64.60</b>	<b>64.00</b>	<b>65.00</b>	<b>68.60</b>	<b>71.00</b>	<b>9.00</b>	<b>80.00</b>	<b>0.00</b>	<b>80.00</b>
CONTRACT POSITION SUMMARY										
Department	FY 2009-10 Adopted	FY 2010-11 Adopted	FY 2011-12 Adopted	FY 2012-13 Adopted	FY 2013-14 Adopted	FY 2014-15 Adopted	FY 2015-16 Add / Deletes	FY 2015-16 Proposed	FY 2016-17 Add / Deletes	FY 2016-17 Proposed
Building and Safety	2.30	2.30	2.30	2.60	3.10	3.30	1.70	5.00	0.00	5.00
City Attorney	2.00	2.00	2.00	2.00	2.00	2.00	0.00	2.00	0.00	2.00
City Manager	0.80	0.70	0.70	0.70	0.30	0.30	-0.30	0.00	0.00	0.00
Information Technology	1.00	1.00	1.50	1.50	1.50	1.50	-0.50	1.00	0.00	1.00
Neighborhood Services	0.00	0.00	2.00	2.00	2.00	2.00	0.00	2.00	0.00	2.00
Planning	7.50	7.50	6.50	4.50	5.25	5.25	-0.25	5.00	-2.00	3.00
Police	73.00	71.60	71.60	69.60	67.60	67.60	6.00	73.60	0.00	73.60
Public Information	0.00	0.00	0.00	0.00	0.40	0.40	-0.40	0.00	0.00	0.00
Public Works	3.80	4.80	5.70	6.60	7.60	7.60	2.65	10.25	0.00	10.25
<b>Total</b>	<b>90.40</b>	<b>89.90</b>	<b>92.30</b>	<b>89.50</b>	<b>89.75</b>	<b>89.95</b>	<b>8.90</b>	<b>98.85</b>	<b>-2.00</b>	<b>96.85</b>
<b>Total Regular City and Contract Positions</b>										
	<b>161.40</b>	<b>154.50</b>	<b>156.30</b>	<b>154.50</b>	<b>158.35</b>	<b>160.95</b>	<b>17.90</b>	<b>178.85</b>	<b>-2.00</b>	<b>176.85</b>

## FULL-TIME ALLOCATION-CITY EMPLOYEES

REGULAR CITY POSITIONS							
DETAILED SCHEDULE OF CHANGES	FY	FY	FY	FY	FY	FY	FY
	2013-14 Adopted	2014-15 Add / Deletes	2014-15 Adopted	2015-16 Add / Deletes	2015-16 Proposed	2016-17 Add / Deletes	2016-17 Proposed
<b>Administrative Support</b>							
Executive Assistant to City Manager	1.0		1.0		1.0		1.0
Administrative Assistant (Mid FY 09-10 moved from Building & Safety)	2.0		2.0		2.0		2.0
Administrative Secretary (Mid FY 09-10 moved to Building & Safety)	0.0		0.0		0.0		0.0
Customer Service Specialist	1.0		1.0	1.0	2.0		2.0
<b>Total</b>	<b>4.0</b>	<b>0.0</b>	<b>4.0</b>	<b>1.0</b>	<b>5.0</b>	<b>0.0</b>	<b>5.0</b>
<b>Building and Safety</b>							
Chief Building Official	0.0		0.0		0.0		0.0
Special Project Manager	0.0		0.0		0.0		0.0
Building Manager	0.0		0.0	1.0	1.0		1.0
Principal Building Inspector (Mid FY 11-12 re-title from Supv Bldg Inspector)	1.0		1.0		1.0		1.0
Building Inspector II	0.0	1.0	1.0		1.0		1.0
Building Permit Services Supervisor	1.0		1.0		1.0		1.0
Principal Building Permit Technician (FY 06-07 reclass from Bldg Permit Tech)	0.0		0.0		0.0		0.0
Building Permit Technician II (Mid FY 10-11 re-title from Bldg Permit Technician)	2.0	-1.0	1.0		1.0		1.0
Building Permit Tech I (Mid FY 13-14 reclass from Admin Asst: FY10-11 reclass from Customer Service Specialist)	0.0	2.0	2.0		2.0		2.0
Administrative Assistant (FY 10-11 reclass from Admin Secretary)	1.0	-1.0	0.0		0.0		0.0
Administrative Secretary	0.0		0.0		0.0		0.0
<b>Total</b>	<b>5.0</b>	<b>1.0</b>	<b>6.0</b>	<b>1.0</b>	<b>7.0</b>	<b>0.0</b>	<b>7.0</b>
<b>City Clerk</b>							
City Clerk	1.0		1.0		1.0		1.0
Assistant City Clerk	0.0		0.0		0.0		0.0
Deputy City Clerk (FY 12-13 reclass from Admin Secretary)	1.0		1.0		1.0		1.0
Administrative Secretary (FY 09-10 reclass from Records Coordinator)	0.0		0.0		0.0		0.0
Customer Service Specialist	0.0		0.0		0.0		0.0
<b>Total</b>	<b>2.0</b>	<b>0.0</b>	<b>2.0</b>	<b>0.0</b>	<b>2.0</b>	<b>0.0</b>	<b>2.0</b>

## FULL-TIME ALLOCATION-CITY EMPLOYEES (CONT.)

DETAILED SCHEDULE OF CHANGES	FY 2013-14 Adopted	FY 2014-15 Add / Deletes	FY 2014-15 Adopted	FY 2015-16 Add / Deletes	FY 2015-16 Proposed	FY 2016-17 Add / Deletes	FY 2016-17 Proposed
<b>City Manager</b>							
City Manager	1.0		1.0		1.0		1.0
Assistant City Manager	1.0		1.0		1.0		1.0
Senior Management Analyst	1.0		1.0	-1.0	0.0		0.0
Management Analyst II (FY 15-16 reclass from Sr. Mgmt Analyst)	0.0		0.0	1.0	1.0		1.0
Management Analyst I (Mid FY 07-08 reclass from Mgmt Assistant)	0.0		0.0		0.0		0.0
<b>Total</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<b>Economic Development/Successor Agency</b> (Mid FY 11-12 Redevelopment name change to Successor Agency)							
Economic Development Director	1.0		1.0		1.0		1.0
Economic Development Project Manager (FY 13-14 reclass from Sr. Mgmt Analyst; Mid FY 07-08 reclass from Mgmt Analyst II)	1.0		1.0		1.0		1.0
Management Analyst (FY 11-12 reclass from Management Technician)	0.0		0.0	1.0	1.0		1.0
Redevelopment Management Analyst	0.0		0.0		0.0		0.0
Administrative Assistant (FY 12-13 reclass from Admin Secretary)	0.5		0.5	-0.5	0.0		0.0
Administrative Secretary (Mid FY 11-12 reclass from Administrative Assistant)	0.0		0.0		0.0		0.0
<b>Total</b>	<b>2.5</b>	<b>0.0</b>	<b>2.5</b>	<b>0.5</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<b>Facilities Management</b>							
Facilities Services Manager	1.0		1.0		1.0		1.0
Facilities Maintenance Worker	1.0		1.0		1.0		1.0
Facilities Services Rep (FY 10-11 reclass from Customer Service Specialist)	1.0		1.0		1.0		1.0
Facilities Services Worker (Mid FY 11-12 re-title from Facilities Attendant)	1.0		1.0	1.0	2.0		2.0
<b>Total</b>	<b>4.0</b>	<b>0.0</b>	<b>4.0</b>	<b>1.0</b>	<b>5.0</b>	<b>0.0</b>	<b>5.0</b>
<b>Finance</b>							
Administrative Services Director (FY 15-06 re-title from Chief Finance Director; FY 07-08 re-title from Chief Finance Officer)	1.0		1.0		1.0		1.0
Finance Manager	0.0		0.0		0.0		0.0
Senior Accountant	2.0		2.0	-1.0	1.0		1.0
Senior Finance Analyst (Mid FY 07-08 reclass from Finance Analyst II)	1.0		1.0		1.0		1.0
Accountant	1.0		1.0	1.0	2.0		2.0
Senior Accounting Technician	2.0		2.0		2.0		2.0
Accounting Technician	2.0		2.0		2.0		2.0
Accounting Technician (Limited-term)	0.0		0.0		0.0		0.0
Customer Service Specialist	0.0		0.0		0.0		0.0
<b>Total</b>	<b>9.0</b>	<b>0.0</b>	<b>9.0</b>	<b>0.0</b>	<b>9.0</b>	<b>0.0</b>	<b>9.0</b>

## FULL-TIME ALLOCATION-CITY EMPLOYEES (CONT.)

DETAILED SCHEDULE OF CHANGES	FY 2013-14 Adopted	FY 2014-15 Add / Deletes	FY 2014-15 Adopted	FY 2015-16 Add / Deletes	FY 2015-16 Proposed	FY 2016-17 Add / Deletes	FY 2016-17 Proposed
<b>Housing Services</b>							
Housing and Neighborhood Reinvestment Manager (FY 15-16 reclass from Housing Administrator)	1.0		1.0		1.0		1.0
Management Analyst I (CDBG & Grant Specialist)	0.0		0.0		0.0		0.0
Code Enforcement Officer	0.0		0.0		0.0		0.0
Housing and Neighborhood Project Coordinator (Mid FY 14-15 reclass from Housing & Neighborhood Development Specialist; Reclass FY 12-13 from Housing Srvc Asst; Mid FY 11-12 reclass to Housing Services Assist; FY 10-11 reclass to Mamt Tech; Mid FY 09-10 Ho	1.0		1.0		1.0		1.0
Housing and Neighborhood Development Specialist (Mid FY 14-15 reclass from Housing Services Assistant - Limited-term)	1.0		1.0		1.0		1.0
<b>Total</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<b>Human Resources</b>							
Human Resources Manager	1.0		1.0	-1.0	0.0		0.0
Human Resources Analyst	1.0		1.0		1.0		1.0
Human Resources Technician	1.0		1.0		1.0		1.0
<b>Total</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>	<b>-1.0</b>	<b>2.0</b>	<b>0.0</b>	<b>2.0</b>
<b>Information Technology</b>							
Information Technology Director (Mid FY 14-15 re-title from Information Technology Manager)	1.0		1.0		1.0		1.0
Database Administrator / GIS Analyst	0.0		0.0		0.0		0.0
Information Technology Analyst (FY 11-12 reclass from IT Technician)	1.0		1.0		1.0		1.0
Information Technology Technician	1.0		1.0		1.0		1.0
<b>Total</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<b>Neighborhood Services</b>							
Neighborhood Supervisor (Mid FY 07-08 reclass from Neighborhood Services Supervisor)	1.0		1.0		1.0		1.0
Senior Code Enforcement Officer (Mid FY 14-15 reclass from Code Enforcement Officer)	0.0	1.0	1.0		1.0		1.0
Code Enforcement Officer	6.0	1.0	7.0	1.0	8.0		8.0
Code Enforcement Officer (Limited-term) (Mid FY 14-15 reclass to Code Enforcement Officer)	1.0	-1.0	0.0		0.0		0.0
Code Enforcement Officer / Animal Services Officer	0.0		0.0		0.0		0.0
Community Services Liaison	0.0		0.0		0.0		0.0
Customer Service Representative (FY 12/13 reclass from Code Enforcement Officer)	1.0		1.0		1.0		1.0
Accounting Technician (Mid FY 08-09 reclass from Cstmr Srvc Specialist)	1.0		1.0		1.0		1.0
Animal Services Officer	1.0		1.0		1.0		1.0
Animal Services Officer - Trainee (Mid FY 14-15)	0.0		0.0	1.0	1.0		1.0
<b>Total</b>	<b>11.0</b>	<b>1.0</b>	<b>12.0</b>	<b>2.0</b>	<b>14.0</b>	<b>0.0</b>	<b>14.0</b>

## FULL-TIME ALLOCATION-CITY EMPLOYEES (CONT.)

DETAILED SCHEDULE OF CHANGES	FY 2013-14 Adopted	FY 2014-15 Add / Deletes	FY 2014-15 Adopted	FY 2015-16 Add / Deletes	FY 2015-16 Proposed	FY 2016-17 Add / Deletes	FY 2016-17 Proposed
<b>Planning</b>							
Community Development Director	0.0		0.0	1.0	1.0		1.0
Management Technician	1.0		1.0	-1.0	0.0		0.0
Community Development Permit Facilitator	0.0		0.0	1.0	1.0		1.0
Community Engagement Management Analyst	0.0		0.0	1.0	1.0		1.0
<b>Total</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>	<b>3.0</b>	<b>4.0</b>	<b>0.0</b>	<b>4.0</b>
<b>Public Information</b>							
Public Information and Legislative Affairs Manager (Mid FY 10-11 reclass from Public Relations & Communications Manager)	1.0		1.0		1.0		1.0
Public Information Coordinator	0.0		0.0		0.0		0.0
Communications Advisory Aide (Limited-term)	0.0		0.0		0.0		0.0
Communications Specialist (Mid FY 14-15 reclass from Administrative Assistant; FY 12-13 moved from Economic Dev)	0.5	0.0	0.5	0.5	1.0		1.0
<b>Total</b>	<b>1.5</b>	<b>0.0</b>	<b>1.5</b>	<b>0.5</b>	<b>2.0</b>	<b>0.0</b>	<b>2.0</b>
<b>Public Works</b>							
Public Works Director / Chief Building Official (Mid FY 09-10 re- title from Public Works Director)	1.0		1.0		1.0		1.0
Senior Civil Engineer	5.0		5.0		5.0		5.0
Associate Civil Engineer	1.0		1.0		1.0		1.0
Drainage Engineer	0.0		0.0	1.0	1.0		1.0
Assistant Civil Engineer	1.0		1.0		1.0		1.0
Assistant Land Surveyor	1.0		1.0		1.0		1.0
Public Works Division Manager - Operations & Maintenance (Mid FY 14-15 reclass from Street Operations and Maintenance Mgr)	1.0		1.0		1.0		1.0
Integrated Waste Manager	0.0		0.0		0.0		0.0
Management Analyst II	1.0		1.0		1.0		1.0
Management Analyst I (Mid FY 14-15 reclass to Management Technician; Mid FY 11-12 reclass from Management Analyst II )	1.0		1.0	-1.0	0.0		0.0
Management Technician	1.0		1.0	2.0	3.0		3.0
Streets Maintenance Worker (FY 09-10 re-title from PW Maintenance Worker)	0.0		0.0		0.0		0.0
Senior Engineering Technician	0.0		0.0		0.0		0.0
Engineering Technician	1.0		1.0		1.0		1.0
Accounting Technician (Mid FY 14-15 reclass to Management Technician)	1.0		1.0	-1.0	0.0		0.0
Administrative Assistant	1.0		1.0		1.0		1.0
Special Project Manager (Limited-term)	0.0		0.0		0.0		0.0
Customer Service Representative	0.6	0.4	1.0		1.0		1.0
<b>Total</b>	<b>16.6</b>	<b>0.4</b>	<b>17.0</b>	<b>1.0</b>	<b>18.0</b>	<b>0.0</b>	<b>18.0</b>
<b>TOTAL</b>	<b>68.6</b>	<b>2.4</b>	<b>71.0</b>	<b>9.0</b>	<b>80.0</b>	<b>0.0</b>	<b>80.0</b>

## FULL-TIME ALLOCATION-CONTRACT EMPLOYEES

CONTRACT POSITIONS							
DETAILED SCHEDULE OF CHANGES	FY 2013-14 Adopted	FY 2014-15 Add / Deletes	FY 2014-15 Adopted	FY 2015-16 Add / Deletes	FY 2015-16 Proposed	FY 2016-17 Add / Deletes	FY 2016-17 Proposed
<b>Building and Safety</b>							
Building Inspector II	2.00		2.00		2.00		2.00
Plans Examiner	0.80	0.20	1.00		1.00		1.00
Principal Engineer	0.00		0.00		0.00		0.00
Permit Technician	0.30		0.30	1.70	2.00		2.00
<b>Total</b>	<b>3.10</b>	<b>0.20</b>	<b>3.30</b>	<b>1.70</b>	<b>5.00</b>	<b>0.00</b>	<b>5.00</b>
<b>City Attorney</b>							
City Attorney	1.00		1.00		1.00		1.00
Deputy City Attorney	1.00		1.00		1.00		1.00
Assistant City Attorney	0.00		0.00		0.00		0.00
<b>Total</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>
<b>City Manager</b>							
PR Consultant	0.00		0.00		0.00		0.00
Administrative Consultant	0.30		0.30	-0.3	0.00		0.00
Management Consultant	0.00		0.00		0.00		0.00
<b>Total</b>	<b>0.30</b>	<b>0.00</b>	<b>0.30</b>	<b>(0.30)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Information Technology</b>							
GIS Manager	0.50		0.50		0.50		0.50
Project Manager	1.00		1.00	-0.5	0.50		0.50
<b>Total</b>	<b>1.50</b>	<b>0.00</b>	<b>1.50</b>	<b>(0.50)</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>
<b>Neighborhood Services</b>							
Probation Officers	2.00		2.00		2.00		2.00
<b>Total</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>

## FULL-TIME ALLOCATION-CONTRACT EMPLOYEES (CONT.)

DETAILED SCHEDULE OF CHANGES	FY	FY	FY	FY	FY	FY	FY
	2013-14 Adopted	2014-15 Add / Deletes	2014-15 Adopted	2015-16 Add / Deletes	2015-16 Proposed	2016-17 Add / Deletes	2016-17 Proposed
<b>Planning</b>							
Planning Director	1.00		1.00	-1.00	0.00		0.00
Principal Planner	1.00		1.00		1.00	-1.00	0.00
Senior Planner	0.75		0.75	0.25	1.00	-1.00	0.00
Associate Planner	0.50		0.50	0.50	1.00		1.00
Assistant Planner	1.00		1.00		1.00		1.00
Planning Technician	0.00		0.00		0.00		0.00
Planning Clerk / Admin	1.00		1.00		1.00		1.00
<b>Total</b>	<b>5.25</b>	<b>0.00</b>	<b>5.25</b>	<b>(0.25)</b>	<b>5.00</b>	<b>(2.00)</b>	<b>3.00</b>
<b>Police</b>							
Sworn Officers							
Captain	0.60		0.60		0.60		0.60
Lieutenant ~ Asst. Chief	0.60		0.60		0.60		0.60
Lieutenant	1.80		1.80		1.80		1.80
Sergeant	9.80		9.80		9.80		9.80
Deputy Sheriff	43.80		43.80	5.00	48.80		48.80
<b>Total</b>	<b>56.60</b>	<b>0.00</b>	<b>56.60</b>	<b>5.00</b>	<b>61.60</b>	<b>0.00</b>	<b>61.60</b>
Non-Sworn Positions							
Sheriff's Record Officer II	1.20		1.20		1.20		1.20
Sheriff's Record Officer I	3.80		3.80	1.00	4.80		4.80
Security Officer	0.00		0.00		0.00		0.00
Community Service Specialist III	0.00		0.00		0.00		0.00
Community Service Specialist II	0.00		0.00		0.00		0.00
Community Service Specialist I	0.00		0.00		0.00		0.00
Community Services Officer II	3.00		3.00	1.00	4.00		4.00
Community Services Officer I	2.00		2.00	-1.00	1.00		1.00
Senior Office Assistant	0.00		0.00		0.00		0.00
Senior Office Assistant (Confidential)	1.00		1.00		1.00		1.00
<b>Total</b>	<b>11.00</b>	<b>0.00</b>	<b>11.00</b>	<b>1.00</b>	<b>12.00</b>	<b>0.00</b>	<b>12.00</b>
<b>Sworn and Non-Sworn Position Totals</b>	<b>67.60</b>	<b>0.00</b>	<b>67.60</b>	<b>6.00</b>	<b>73.60</b>	<b>0.00</b>	<b>73.60</b>

## FULL-TIME ALLOCATION-CONTRACT EMPLOYEES (CONT.)

DETAILED SCHEDULE OF CHANGES	FY	FY	FY	FY	FY	FY	FY
	2013-14 Adopted	2014-15 Add / Deletes	2014-15 Adopted	2015-16 Add / Deletes	2015-16 Proposed	2016-17 Add / Deletes	2016-17 Proposed
<b>Public Information</b>							
PR Consultant	0.40		0.40	-0.40	0.00		0.00
Total	0.40	0.00	0.40	-0.40	0.00	0.00	0.00
<b>Public Works</b>							
GIS Analyst	0.60		0.60	0.40	1.00		1.00
Grant Writer	0.00		0.00		0.00		0.00
Maintenance Worker II	1.00		1.00	-1.00	0.00		0.00
Maintenance Worker I	2.00		2.00	-1.00	1.00		1.00
Maintenance Customer Services Representative	1.00		1.00		1.00		1.00
Solid Waste Manager/Assistant for Recycle Grant	1.00		1.00	-0.75	0.25		0.25
PW Inspector/Resident Engineer	2.00		2.00		2.00		2.00
Maintenance Worker III	0.00		0.00	4.00	4.00		4.00
Maintenance Foreman	0.00		0.00		0.00		0.00
Maintenance III (Drainage)	0.00		0.00	1.00	1.00		1.00
Total	7.60	0.00	7.60	2.65	10.25	0.00	10.25
<b>TOTAL</b>	<b>89.75</b>	<b>0.20</b>	<b>89.95</b>	<b>8.90</b>	<b>98.85</b>	<b>-2.00</b>	<b>96.85</b>

# FISCAL YEAR 2015-17 POSITION AND SALARY RANGE

Classification Title	Salary Range #	Number of Positions - FTE	Temporary (Budgeted to 1,000 hour limit)
Accountant	304	2.0	
Accounting Technician	242	3.0	
Administrative Assistant	253	3.0	
Administrative Secretary	225	0.0	
Administrative Services Director	445	1.0	
Animal Services Officer	242	1.0	
Animal Services Officer/Trainee	214	1.0	
Assistant City Manager	476	1.0	
Assistant Civil Engineer	328	1.0	
Assistant Land Surveyor	328	1.0	
Associate Civil Engineer	356	2.0	
Building Inspector II	295	1.0	
Building Manager - Building & Safety	363	1.0	
Building Permit Services Supervisor	299	1.0	
Building Permit Technician I	235	2.0	
Building Permit Technician II	254	1.0	
City Clerk	391	1.0	
City Manager	527	1.0	
Code Enforcement Officer (A)	272	4.0	
Code Enforcement Officer (B)	287	4.0	
College Intern	88	0.0	7.0
Communication Specialist	265	1.0	
Community Development Director	458	1.0	
Community Development Permit Facilitator	326	1.0	
Community Engagement Liaison	298	1.0	
Customer Service Representative	164	2.0	
Customer Service Specialist	192	2.0	
Deputy City Clerk	253	1.0	
Economic Development Analyst I	298	1.0	
Economic Development Analyst II	326	1.0	
Economic Development Director	418	1.0	
Engineering Technician	266	1.0	
Executive Assistant to the City Manager	313	1.0	
Facilities Attendant	79	0.0	5.0
Facilities Maintenance Worker	244	1.0	
Facilities Services Manager	363	1.0	
Facilities Services Representative	225	1.0	
Facilities Services Worker	110	2.0	
Graduate Intern	132	0.0	1.0
Housing and Neighborhood Development Specialist	260	1.0	
Housing and Neighborhood Project Coordinator	326	1.0	
Housing and Neighborhood Reinvestment Manager	370	1.0	
Housing Services Assistant	231	0.0	
Human Resources Analyst I	313	1.0	
Human Resources Manager	399	0.0	
Human Resources Technician	268	1.0	
Information Technology Analyst	329	1.0	
Information Technology Director	400	1.0	
Information Technology Technician	274	1.0	
Management Analyst I	298	1.0	
Management Analyst II	326	2.0	
Management Technician	265	3.0	
Neighborhood Services Manager	391	1.0	
Office Aide	58	0.0	2.0
Principal Building Inspector	332	1.0	
Public Information and Legislative Affairs Manager	369	1.0	
Public Works Director/Chief Building Official	448	1.0	
Public Works Division Manager - Maintenance & Operations	404	1.0	
Senior Accountant	332	1.0	
Senior Accounting Technician	261	2.0	
Senior Civil Engineer	384	5.0	
Senior Code Enforcement Officer	295	1.0	
Senior Finance Analyst	332	1.0	
Senior Management Analyst	354	0.0	
Student Engineer	123	0.0	1.0

NOTE 1: The salary range table was approved in accordance with authority granted in Council Resolution 20-2004.

NOTE 2: The City Manager is authorized to make title, salary range, and classification changes during the fiscal year.

# SALARY SCHEDULE

**City of Rancho Cordova  
Salary Schedule  
Effective 7/1/2015\***

Resolution # 103-2012 Revised Attachment A

Classification	Status	Salary Range #	Step A Hourly	Step A Monthly	Step A1 Hourly	Step A1 Monthly	Step B Hourly	Step B Monthly	Step B1 Hourly	Step B1 Monthly	Step C Hourly	Step C Monthly	Step C1 Hourly	Step C1 Monthly	Step D Hourly	Step D Monthly	Step D1 Hourly	Step D1 Monthly	Step E Hourly	Step E Monthly
Accountant	Exempt	304	\$ 30.75	\$ 5,329.28	\$ 31.52	\$ 5,463.85	\$ 32.32	\$ 5,601.82	\$ 33.13	\$ 5,743.27	\$ 33.97	\$ 5,888.30	\$ 34.83	\$ 6,036.99	\$ 35.71	\$ 6,189.43	\$ 36.61	\$ 6,345.72	\$ 37.53	\$ 6,505.96
Accounting Technician	Non-exempt	242	\$ 22.57	\$ 3,911.77	\$ 23.14	\$ 4,010.54	\$ 23.72	\$ 4,111.81	\$ 24.32	\$ 4,215.64	\$ 24.94	\$ 4,322.09	\$ 25.56	\$ 4,431.23	\$ 26.21	\$ 4,543.12	\$ 26.87	\$ 4,657.84	\$ 27.55	\$ 4,775.46
Administrative Assistant	Non-exempt	253	\$ 23.84	\$ 4,132.37	\$ 24.44	\$ 4,236.72	\$ 25.06	\$ 4,343.70	\$ 25.69	\$ 4,453.39	\$ 26.34	\$ 4,565.84	\$ 27.01	\$ 4,681.13	\$ 27.69	\$ 4,799.34	\$ 28.39	\$ 4,920.53	\$ 29.10	\$ 5,044.78
Administrative Secretary	Non-exempt	225	\$ 20.73	\$ 3,593.77	\$ 21.26	\$ 3,684.51	\$ 21.79	\$ 3,777.55	\$ 22.34	\$ 3,872.94	\$ 22.91	\$ 3,970.74	\$ 23.49	\$ 4,071.00	\$ 24.08	\$ 4,173.80	\$ 24.69	\$ 4,279.19	\$ 25.31	\$ 4,387.25
Administrative Services Director	Exempt	445	\$ 62.12	\$ 10,766.72	\$ 63.68	\$ 11,038.59	\$ 65.29	\$ 11,317.33	\$ 66.94	\$ 11,603.11	\$ 68.63	\$ 11,896.10	\$ 70.36	\$ 12,196.49	\$ 72.14	\$ 12,504.47	\$ 73.96	\$ 12,820.22	\$ 75.83	\$ 13,149.95
Animal Services Officer	Non-exempt	242	\$ 22.57	\$ 3,911.77	\$ 23.14	\$ 4,010.54	\$ 23.72	\$ 4,111.81	\$ 24.32	\$ 4,215.64	\$ 24.94	\$ 4,322.09	\$ 25.56	\$ 4,431.23	\$ 26.21	\$ 4,543.12	\$ 26.87	\$ 4,657.84	\$ 27.55	\$ 4,775.46
Animal Services Officer/Trainee	Non-exempt	214	\$ 19.63	\$ 3,401.91	\$ 20.12	\$ 3,487.81	\$ 20.63	\$ 3,575.89	\$ 21.15	\$ 3,666.18	\$ 21.69	\$ 3,758.76	\$ 22.23	\$ 3,853.67	\$ 22.79	\$ 3,950.98	\$ 23.37	\$ 4,050.75	\$ 23.96	\$ 4,153.03
Assistant City Manager	Exempt	476	\$ 72.50	\$ 12,566.99	\$ 74.33	\$ 12,884.32	\$ 76.21	\$ 13,209.67	\$ 78.13	\$ 13,543.23	\$ 80.11	\$ 13,885.21	\$ 82.13	\$ 14,235.83	\$ 84.20	\$ 14,595.30	\$ 86.33	\$ 14,963.85	\$ 88.51	\$ 15,341.71
Assistant Civil Engineer	Exempt	328	\$ 34.66	\$ 6,006.95	\$ 35.53	\$ 6,158.63	\$ 36.43	\$ 6,314.15	\$ 37.35	\$ 6,473.59	\$ 38.29	\$ 6,637.05	\$ 39.26	\$ 6,804.65	\$ 40.25	\$ 6,976.47	\$ 41.27	\$ 7,152.64	\$ 42.31	\$ 7,333.25
Assistant Land Surveyor	Non-exempt	328	\$ 34.66	\$ 6,006.95	\$ 35.53	\$ 6,158.63	\$ 36.43	\$ 6,314.15	\$ 37.35	\$ 6,473.59	\$ 38.29	\$ 6,637.05	\$ 39.26	\$ 6,804.65	\$ 40.25	\$ 6,976.47	\$ 41.27	\$ 7,152.64	\$ 42.31	\$ 7,333.25
Associate Civil Engineer	Exempt	356	\$ 38.85	\$ 6,907.23	\$ 40.86	\$ 7,081.65	\$ 41.89	\$ 7,260.47	\$ 42.95	\$ 7,443.80	\$ 44.03	\$ 7,631.77	\$ 45.14	\$ 7,824.48	\$ 46.28	\$ 8,022.06	\$ 47.45	\$ 8,224.62	\$ 48.65	\$ 8,432.31
Building Inspector II	Non-exempt	295	\$ 29.40	\$ 5,095.35	\$ 30.14	\$ 5,224.01	\$ 30.90	\$ 5,355.93	\$ 31.68	\$ 5,491.17	\$ 32.48	\$ 5,629.83	\$ 33.30	\$ 5,771.99	\$ 34.14	\$ 5,917.74	\$ 35.00	\$ 6,067.17	\$ 35.89	\$ 6,220.37
Building Manager - Building & Safety	Exempt	363	\$ 41.27	\$ 7,152.64	\$ 42.31	\$ 7,333.25	\$ 43.38	\$ 7,518.43	\$ 44.47	\$ 7,708.28	\$ 45.59	\$ 7,902.92	\$ 46.75	\$ 8,102.48	\$ 47.93	\$ 8,307.08	\$ 49.14	\$ 8,516.84	\$ 50.38	\$ 8,731.90
Building Permit Services Supervisor	Exempt	299	\$ 29.99	\$ 5,198.02	\$ 30.75	\$ 5,329.28	\$ 31.52	\$ 5,463.85	\$ 32.32	\$ 5,601.82	\$ 33.13	\$ 5,743.27	\$ 33.97	\$ 5,888.30	\$ 34.83	\$ 6,036.99	\$ 35.71	\$ 6,189.43	\$ 36.61	\$ 6,345.72
Building Permit Technician I	Non-exempt	235	\$ 21.79	\$ 3,777.55	\$ 22.34	\$ 3,872.94	\$ 22.91	\$ 3,970.74	\$ 23.49	\$ 4,071.00	\$ 24.08	\$ 4,173.80	\$ 24.69	\$ 4,279.19	\$ 25.31	\$ 4,387.25	\$ 25.95	\$ 4,498.03	\$ 26.61	\$ 4,611.61
Building Permit Technician II	Non-exempt	254	\$ 23.96	\$ 4,153.03	\$ 24.56	\$ 4,257.90	\$ 25.19	\$ 4,365.42	\$ 25.82	\$ 4,475.65	\$ 26.47	\$ 4,588.67	\$ 27.14	\$ 4,704.54	\$ 27.83	\$ 4,823.33	\$ 28.53	\$ 4,943.13	\$ 29.25	\$ 5,070.00
City Clerk	Exempt	391	\$ 47.45	\$ 8,224.62	\$ 48.65	\$ 8,432.31	\$ 49.88	\$ 8,645.23	\$ 51.14	\$ 8,863.53	\$ 52.43	\$ 9,087.35	\$ 53.75	\$ 9,316.82	\$ 55.11	\$ 9,552.08	\$ 56.50	\$ 9,793.28	\$ 57.93	\$ 10,040.57
City Manager	Exempt	527	\$ 93.50	\$ 16,206.92	\$ 95.86	\$ 16,616.16	\$ 98.28	\$ 17,035.74	\$ 100.76	\$ 17,465.91	\$ 103.31	\$ 17,906.95	\$ 105.92	\$ 18,359.12	\$ 108.59	\$ 18,822.71	\$ 111.33	\$ 19,298.01	\$ 114.15	\$ 19,785.31
Code Enforcement Officer (A)	Non-exempt	272	\$ 26.21	\$ 4,543.12	\$ 26.87	\$ 4,657.84	\$ 27.55	\$ 4,775.46	\$ 28.25	\$ 4,896.05	\$ 28.96	\$ 5,019.68	\$ 29.69	\$ 5,146.43	\$ 30.44	\$ 5,276.39	\$ 31.21	\$ 5,409.62	\$ 32.00	\$ 5,546.22
Code Enforcement Officer (B)	Non-exempt	287	\$ 28.25	\$ 4,896.05	\$ 28.96	\$ 5,019.68	\$ 29.69	\$ 5,146.43	\$ 30.44	\$ 5,276.39	\$ 31.21	\$ 5,409.62	\$ 32.00	\$ 5,546.22	\$ 32.81	\$ 5,686.27	\$ 33.63	\$ 5,829.85	\$ 34.48	\$ 5,977.07
College Intern	Non-exempt	88	\$ 10.47	\$ 1,814.68	\$ 10.73	\$ 1,860.50	\$ 11.00	\$ 1,907.48	\$ 11.28	\$ 1,955.65	\$ 11.57	\$ 2,005.03	\$ 11.86	\$ 2,055.66	\$ 12.16	\$ 2,107.57	\$ 12.47	\$ 2,162.78	\$ 12.78	\$ 2,215.35
Communication Specialist	Non-exempt	265	\$ 25.31	\$ 4,387.25	\$ 25.95	\$ 4,498.03	\$ 26.61	\$ 4,611.61	\$ 27.28	\$ 4,728.06	\$ 27.97	\$ 4,847.45	\$ 28.67	\$ 4,969.86	\$ 29.40	\$ 5,095.35	\$ 30.14	\$ 5,224.01	\$ 30.90	\$ 5,355.93
Community Development Director	Exempt	458	\$ 66.28	\$ 11,487.94	\$ 67.95	\$ 11,778.02	\$ 69.67	\$ 12,075.43	\$ 71.43	\$ 12,380.35	\$ 73.23	\$ 12,692.97	\$ 75.08	\$ 13,013.49	\$ 76.97	\$ 13,340.09	\$ 78.92	\$ 13,679.00	\$ 80.91	\$ 14,024.41
Community Development Permit Facilitator	Exempt	326	\$ 34.31	\$ 5,947.33	\$ 35.18	\$ 6,097.51	\$ 36.07	\$ 6,251.48	\$ 36.98	\$ 6,409.33	\$ 37.91	\$ 6,571.18	\$ 38.87	\$ 6,737.11	\$ 39.85	\$ 6,907.23	\$ 40.86	\$ 7,081.65	\$ 41.89	\$ 7,260.47
Community Engagement Liaison	Exempt	298	\$ 29.84	\$ 5,172.16	\$ 30.59	\$ 5,302.77	\$ 31.37	\$ 5,436.67	\$ 32.16	\$ 5,573.95	\$ 32.97	\$ 5,714.70	\$ 33.80	\$ 5,859.00	\$ 34.66	\$ 6,006.95	\$ 35.53	\$ 6,158.63	\$ 36.43	\$ 6,314.15
Customer Service Representative	Non-exempt	164	\$ 15.29	\$ 2,651.06	\$ 15.68	\$ 2,786.64	\$ 16.08	\$ 2,927.00	\$ 16.48	\$ 3,072.16	\$ 16.90	\$ 3,222.15	\$ 17.33	\$ 3,377.09	\$ 17.76	\$ 3,531.91	\$ 18.21	\$ 3,687.61	\$ 18.67	\$ 3,844.99
Customer Service Specialist	Non-exempt	192	\$ 17.59	\$ 3,048.38	\$ 18.03	\$ 3,125.36	\$ 18.49	\$ 3,204.28	\$ 18.95	\$ 3,285.19	\$ 19.43	\$ 3,368.15	\$ 19.92	\$ 3,453.20	\$ 20.43	\$ 3,540.39	\$ 20.94	\$ 3,629.79	\$ 21.47	\$ 3,721.45
Deputy City Clerk	Non-exempt	253	\$ 23.84	\$ 4,132.37	\$ 24.44	\$ 4,236.72	\$ 25.06	\$ 4,343.70	\$ 25.69	\$ 4,453.39	\$ 26.34	\$ 4,565.84	\$ 27.01	\$ 4,681.13	\$ 27.69	\$ 4,799.34	\$ 28.39	\$ 4,920.53	\$ 29.10	\$ 5,044.78
Economic Development Analyst I	Exempt	298	\$ 29.84	\$ 5,172.16	\$ 30.59	\$ 5,302.77	\$ 31.37	\$ 5,436.67	\$ 32.16	\$ 5,573.95	\$ 32.97	\$ 5,714.70	\$ 33.80	\$ 5,859.00	\$ 34.66	\$ 6,006.95	\$ 35.53	\$ 6,158.63	\$ 36.43	\$ 6,314.15
Economic Development Analyst II	Exempt	326	\$ 34.31	\$ 5,947.33	\$ 35.18	\$ 6,097.51	\$ 36.07	\$ 6,251.48	\$ 36.98	\$ 6,409.33	\$ 37.91	\$ 6,571.18	\$ 38.87	\$ 6,737.11	\$ 39.85	\$ 6,907.23	\$ 40.86	\$ 7,081.65	\$ 41.89	\$ 7,260.47
Economic Development Director	Exempt	418	\$ 54.29	\$ 9,410.22	\$ 55.66	\$ 9,647.84	\$ 57.07	\$ 9,891.46	\$ 58.51	\$ 10,141.23	\$ 59.98	\$ 10,397.31	\$ 61.50	\$ 10,659.85	\$ 63.05	\$ 10,929.03	\$ 64.64	\$ 11,205.00	\$ 66.28	\$ 11,487.94
Engineering Technician	Non-exempt	266	\$ 25.44	\$ 4,409.18	\$ 26.08	\$ 4,520.52	\$ 26.74	\$ 4,634.67	\$ 27.41	\$ 4,751.70	\$ 28.11	\$ 4,871.69	\$ 28.82	\$ 4,994.70	\$ 29.54	\$ 5,120.83	\$ 30.29	\$ 5,250.13	\$ 31.05	\$ 5,382.71
Executive Assistant to the City Manager	Exempt	313	\$ 32.16	\$ 5,573.95	\$ 32.97	\$ 5,714.70	\$ 33.80	\$ 5,859.00	\$ 34.66	\$ 6,006.95	\$ 35.53	\$ 6,158.63	\$ 36.43	\$ 6,314.15	\$ 37.35	\$ 6,473.59	\$ 38.29	\$ 6,637.05	\$ 39.26	\$ 6,804.65
Facilities Attendant	Non-exempt	79	\$ 10.01	\$ 1,735.02	\$ 10.26	\$ 1,778.83	\$ 10.52	\$ 1,823.75	\$ 10.79	\$ 1,869.80	\$ 11.06	\$ 1,917.02	\$ 11.34	\$ 1,965.42	\$ 11.63	\$ 2,015.05	\$ 11.92	\$ 2,065.94	\$ 12.22	\$ 2,118.10
Facilities Maintenance Worker	Non-exempt	244	\$ 22.79	\$ 3,950.98	\$ 23.37	\$ 4,050.75	\$ 23.96	\$ 4,153.03	\$ 24.56	\$ 4,257.90	\$ 25.19	\$ 4,365.42	\$ 25.82	\$ 4,475.65	\$ 26.47	\$ 4,588.67	\$ 27.14	\$ 4,704.54	\$ 27.83	\$ 4,823.33
Facilities Services Manager	Exempt	363	\$ 41.27	\$ 7,152.64	\$ 42.31	\$ 7,333.25	\$ 43.38	\$ 7,518.43	\$ 44.47	\$ 7,708.28	\$ 45.59	\$ 7,902.92	\$ 46.75	\$ 8,102.48	\$ 47.93	\$ 8,307.08	\$ 49.14	\$ 8,516.84	\$ 50.38	\$ 8,731.90
Facilities Services Representative	Non-exempt	225	\$ 20.73	\$ 3,593.77	\$ 21.26	\$ 3,684.51	\$ 21.79	\$ 3,777.55	\$ 22.34	\$ 3,872.94	\$ 22.91	\$ 3,970.74	\$ 23.49	\$ 4,071.00	\$ 24.08	\$ 4,173.80	\$ 24.69	\$ 4,279.19	\$ 25.31	\$ 4,387.25
Facilities Services Worker	Non-exempt	110	\$ 11.68	\$ 2,025.13	\$ 11.98	\$ 2,076.27	\$ 12.28	\$ 2,128.69	\$ 12.59	\$ 2,182.45	\$ 12.91	\$ 2,237.56	\$ 13.23	\$ 2,294.06	\$ 13.57	\$ 2,351.98	\$ 13.91	\$ 2,411.38	\$ 14.26	\$ 2,472.27
Graduate Intern	Non-exempt	132	\$ 13.04	\$ 2,259.99	\$ 13.37	\$ 2,317.05	\$ 13.71	\$ 2,375.56	\$ 14.05	\$ 2,435.55	\$ 14.41	\$ 2,497.05	\$ 14.77	\$ 2,560.10	\$ 15.14	\$ 2,624.75	\$ 15.53	\$ 2,691.03	\$ 15.92	\$ 2,758.98
Housing and Neighborhood Development Specialist	Non-exempt	260	\$ 24.69	\$ 4,279.19	\$ 25.31	\$ 4,387.25	\$ 25.95	\$ 4,498.03	\$ 26.61	\$ 4,611.61	\$ 27.28	\$ 4,728.06	\$ 27.97	\$ 4,847.45	\$ 28.67	\$ 4,969.86	\$ 29.40	\$ 5,095.35	\$ 30.14	\$ 5,224.01
Housing and Neighborhood Project Coordinator	Exempt	326	\$ 34.31	\$ 5,947.33	\$ 35.18	\$ 6,097.51	\$ 36.07	\$ 6,251.48	\$ 36.98	\$ 6,409.33	\$ 37.91	\$ 6,571.18	\$ 38.87	\$ 6,737.11	\$ 39.85	\$ 6,907.23	\$ 40.86	\$ 7,081.65	\$ 41.89	\$ 7,260.47
Housing and Neighborhood Reinvestment Manager	Exempt	370	\$ 42.73	\$ 7,406.77	\$ 43.81	\$ 7,593.80	\$ 44.92	\$ 7,785.55	\$ 46.05	\$ 7,982.15	\$ 47.21	\$ 8,183.70	\$ 48.41	\$ 8,390.35	\$ 49.63	\$ 8,602.22	\$ 50.88	\$ 8,819.44	\$ 52.17	\$ 9,042.14
Housing Services Assistant	Non-exempt	231	\$ 21.36	\$ 3,702.94	\$ 21.90	\$ 3,796.44	\$ 22.46	\$ 3,892.30	\$ 23.02	\$ 3,990.59	\$ 23.60	\$ 4,091.36	\$ 24.20	\$ 4,194.67	\$ 24.81	\$ 4,300.59	\$ 25.44	\$ 4,409.18	\$ 26.08	\$ 4,520.52
Human Resources Analyst I	Exempt	313	\$ 32.16	\$ 5,573.95	\$ 32.97	\$ 5,714.70	\$ 33.80	\$ 5,859.00	\$ 34.66	\$ 6,006.95	\$ 35.53	\$ 6,158.63	\$ 36.43	\$ 6,314.15	\$ 37.35	\$ 6,473.59	\$ 38.29	\$ 6,637.05	\$ 39.26	\$ 6,804.65
Human Resources Manager	Exempt	399	\$ 49.38	\$ 8,559.42	\$ 50.63	\$ 8,775.56	\$ 51.91	\$ 8,997.15	\$ 53.22	\$ 9,224.34	\$ 54.56	\$ 9,457.27	\$ 55.94	\$ 9,696.08	\$ 57.35	\$ 9,940.91	\$ 58.80	\$ 10,191.94	\$ 60.28	\$ 10,449.29
Human Resources Technician	Non-exempt	288	\$ 25.69	\$ 4,453.39	\$ 26.34	\$ 4,565.84	\$ 27.01	\$ 4,681.13	\$ 27.69	\$ 4,799.34	\$ 28.39	\$ 4,920.53	\$ 29.10	\$ 5,044.78	\$ 29.84	\$ 5,172.16	\$ 30.59	\$ 5,302.77	\$ 31.37	\$ 5,436.67
Information Technology Analyst	Exempt	329	\$ 34.83	\$ 6,036.99	\$ 35.71	\$ 6,189.43	\$ 36.61	\$ 6,345.72	\$ 37.53	\$ 6,505.96	\$ 38.48	\$ 6,670.24	\$ 39.45	\$ 6,838.67	\$ 40.45	\$ 7,011.36	\$ 41			

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CITY BUDGET RESOLUTION AND RESOLUTION TO  
ESTABLISH THE CITY'S APPROPRIATION LIMIT FOR  
FISCAL YEARS 2015-2017 INCLUDING CALCULATIONS

**CITY OF RANCHO CORDOVA**

**RESOLUTION NO. 99-2015**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RANCHO CORDOVA  
ADOPTING AN OPERATING BUDGET FOR THE CITY FOR THE FISCAL YEARS  
JULY 1, 2015 THROUGH JUNE 30, 2017, AND PROVIDING FOR THE APPROPRIATIONS  
AND EXPENDITURES OF ALL SUMS SET FORTH THEREIN**

**RECITALS**

**WHEREAS**, the City Manager has submitted to the City Council of Rancho Cordova a Fiscal Years 2015/2017 Proposed Budget; and

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

**WHEREAS**, it is the intention of the Council to adopt the proposed budget as submitted by the City Manager;

**DECISION**

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

1. That certain document referred to as "The City of Rancho Cordova Proposed Budget Fiscal Years 2015-2017" and all schedules, exhibits and policies contained therein, presented by the City Manager is hereby adopted and the appropriations for the annual budget of the City of Rancho Cordova for the fiscal year beginning on July 1, 2015 and ending on June 30, 2016, and for the fiscal year beginning on July 1, 2016 and ending of June 30, 2017 are hereby adopted; and
2. That the amounts stated in the proposed budget shall become and thereafter be appropriated to the offices, departments, activities, objects, and purposes stated therein and said monies are hereby authorized to be expended for the purposes and objects specified in said budget; and
3. The City Manager is authorized to approve expenditure adjustments within individual funds so long as the total appropriated within each major fund is not exceeded.

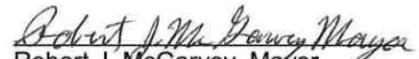
**PASSED AND ADOPTED** by the City Council of on the 3<sup>rd</sup> day of August, 2015 by the following vote:

**AYES:** Budge, McGarvey, Sander, Skoglund, Terry.

**NOES:** None.

**ABSENT:** None.

**ABSTAIN:** None.

  
Robert J. McGarvey, Mayor

**ATTEST:**

  
Mindy Cuppy, MMC, City Clerk

# GANN RESOLUTION

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## CITY OF RANCHO CORDOVA

### RESOLUTION NO. 76-2015

#### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RANCHO CORDOVA ADOPTING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2015/2016 AND MAKING THE ANNUAL ELECTION FOR ADJUSTMENT FACTORS PURSUANT TO ARTICLE XIII-B OF THE CALIFORNIA CONSTITUTION**

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

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

**WHEREAS**, the provisions of the amendments have been interpreted by a coalition of statewide organizations, and the organizations have issued through the League of California Cities revised guidelines to calculate the appropriations limit based on changes in the cost of living, population, and other specified factors; and

**WHEREAS**, pursuant to Section 7900 et seq. of the Government Code and the California Constitution, cities are required to adopt a resolution setting an annual appropriations limit at a regularly scheduled meeting or a noticed special meeting; and

**WHEREAS**, the City of Rancho Cordova has complied with the provisions of Article XIII-B in calculating the Appropriations Limit for Fiscal Year 2015/2016.

**NOW, THEREFORE BE IT RESOLVED** by the City Council of the City of Rancho Cordova does hereby adjust the City's appropriations limit by the growth in City population and the increase in the per capital personal income for the State of California to determine its appropriations limit of \$64,457,832 for Fiscal Year 2015/2016.

**PASSED AND ADOPTED** by the City Council at a regularly scheduled meeting held on the 15<sup>th</sup> day of June, 2015 by the following vote:

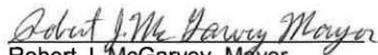
**AYES:** Budge, McGarvey, Sander, Skoglund, Terry.

**NOES:** None.

**ABSENT:** None.

**ABSTAIN:** None.

**ATTEST:**

  
Robert J. McGarvey, Mayor

  
Mindy Cuppy, MMC, City Clerk

2452682.1

# GANN CALCULATIONS - SCHEDULE 1

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## USER FEES VERSUS COSTS

	Planning Services	Building & Safety	Engineering Fees	Legal Fees	FY 2015 - 2016 Fiscal Year
COSTS REASONABLY BORNE	\$ 2,867,300	\$ 1,409,800	\$ 2,885,000	\$ 825,000	\$ 7,987,100
FEES	<u>554,000</u>	<u>1,790,000</u>	<u>2,103,400</u>	<u>250,000</u>	<u>4,697,400</u>
AMOUNT OF FEE REVENUE LESS THAN COST	<u>\$ (2,313,300)</u>	<u>\$ 380,200</u>	<u>\$ (781,600)</u>	<u>\$ (575,000)</u>	<u>\$ (3,289,700)</u>

## GANN CALCULATIONS – SCHEDULE 2

### ALLOCATION OF TAXES

	General Fund		Special Revenue Fund		Total	
	Subject	Not Subject	Subject	Not Subject	Subject	Not Subject
Property Taxes	\$ 8,514,900	\$ -	\$ -	\$ -	\$ 8,514,900	\$ -
Property Taxes In Lieu	5,284,600	-	-	-	5,284,600	-
Sales Taxes	21,132,500	-	-	-	21,132,500	-
Other Taxes:						
Garbage Franchise Fee	-	901,000	-	-	-	901,000
Cable Franchise Fee	-	500,000	-	-	-	500,000
PG&E Franchise Fee	-	82,000	-	-	-	82,000
Other Franchise	-	125,000	-	-	-	125,000
Property Transfer Tax	220,000	-	-	-	220,000	-
Police Tax	1,405,600	-	-	-	1,405,600	-
Utility User Tax	3,577,000	-	-	-	3,577,000	-
Transient Occupancy Tax	3,150,000	-	-	-	3,150,000	-
Other Taxes	140,000	-	-	-	140,000	-
<b>TOTAL TAXES</b>	<b>43,424,600</b>	<b>1,608,000</b>	<b>-</b>	<b>-</b>	<b>43,424,600</b>	<b>1,608,000</b>
From State:						
Motor Vehicle In Lieu	28,000	-	-	-	28,000	-
Gas Tax	-	-	-	1,436,800	-	1,436,800
Homeowners Relief	100,000	-	-	-	100,000	-
TDA	-	-	45,000	-	45,000	-
SB 90 Reimbursements	-	40,000	-	-	-	40,000
<b>Sub-Total</b>	<b>128,000</b>	<b>40,000</b>	<b>45,000</b>	<b>1,436,800</b>	<b>173,000</b>	<b>1,476,800</b>
Other Intergovernmental	-	148,500	-	-	-	148,500
Measure A Sales Tax	-	-	-	3,586,800	-	3,586,800
CDBG Block Grant	-	-	-	807,800	-	807,800
Grants	-	296,300	-	16,279,300	-	16,575,600
<b>Sub-Total Other Intergov't'l</b>	<b>-</b>	<b>444,800</b>	<b>-</b>	<b>20,673,900</b>	<b>-</b>	<b>21,118,700</b>
Locally Raised:						
Sp. Benefit - Assmt. Districts	-	-	-	1,541,400	-	1,541,400
Zinfandel Impact Fees	-	-	-	18,900	-	18,900
Comm. Fac. Fee	-	-	-	666,100	-	666,100
CFF - Library	-	-	-	132,100	-	132,100
Traffic Impact Fees	-	-	-	971,400	-	971,400
Park Renovation Fees	-	-	-	141,500	-	141,500
Local Housing Trust	-	-	-	404,800	-	404,800
Sunrise Douglas Impact	-	-	-	5,323,800	-	5,323,800
General Plan Impact	-	-	-	63,800	-	63,800
Capital Village Park	-	-	-	538,500	-	538,500
Roadway Improvement Fund	-	-	-	576,500	-	576,500
Licenses Permits & Fees	-	750,900	-	100,000	-	850,900
Fines/Forfeitures & Penalties	-	1,310,900	-	-	-	1,310,900
Rents	-	586,600	-	-	-	586,600
Charges for Services	-	763,500	-	-	-	763,500
Transfers In	-	335,000	-	-	-	335,000
Other	-	-	-	26,100	-	26,100
<b>Sub-Total Locally Raised</b>	<b>-</b>	<b>3,746,900</b>	<b>-</b>	<b>10,504,900</b>	<b>-</b>	<b>14,251,800</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 43,552,600</b>	<b>\$ 5,839,700</b>	<b>\$ 45,000</b>	<b>\$ 32,615,600</b>	<b>\$ 43,597,600</b>	<b>\$ 38,455,300</b>

## GANN CALCULATIONS – SCHEDULE 3

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### *INTEREST EARNINGS PRODUCED BY TAXES*

	Amount	Source
A. Non-Interest Tax Proceeds	\$ 43,597,600	Worksheet # 2
B. Minus Exclusions	<u>8,778,600</u>	Worksheet # 7
C. Net Invested Taxes	<u>34,819,000</u>	( A-B )
D. Total Non-Interest Budget	<u>43,152,700</u>	Worksheet # 2
E. Tax Proceeds as % of Budget	80.69%	( C/D )
F. Interest Earnings	107,700	Budget
G. Amount of Interest Earned from Taxes	<u>\$ 86,901</u>	( E*F )
H. Amount of Interest Earned from Non-Taxes	<u>\$ 20,799</u>	( F-G )

## GANN CALCULATIONS – SCHEDULE 4

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

	Amount	Source
A. Proceeds of Taxes	\$ 43,684,501	Schedule No. 8
B. Exclusions	<u>8,778,600</u>	Schedule No. 7
C. Appropriations Subject to Limitation	<u>34,905,901</u>	( A-B )
D. Current Year Limitation	<u>64,457,832</u>	Schedule No. 6
E. Over/(Under) Limit	<u>\$ (29,551,931)</u>	( C-D )

## GANN CALCULATIONS – SCHEDULE 5

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### *APPROPRIATIONS LIMIT*

	<u>Amount</u>	<u>Source</u>
A. Last Year's Limit	\$ 60,946,443	Voter Approved
B. Adjustment Factors		
1. Growth in Rancho Cordova Population	1.0187	State Finance
2. Growth in California Per Capita Income	1.0382	State Finance
Total Adjustment %	1.0576	( B1 * B2 )
C. Annual Adjustment \$	<u>3,511,389</u>	( B*A)
D. Other Adjustments		
Lost Responsibility (-)	-	
Transfer to Private (-)	-	
Transfer to Fees (-)	-	
Assumed Responsibility (+)	<u>-</u>	
Subtotal	-	
E. Total Adjustments	<u>3,511,389</u>	( C+D )
F. This Year's Limit	<u><b>\$ 64,457,832</b></u>	( A+E)

## GANN CALCULATIONS – SCHEDULE 6

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**FY 2014-2015 Appropriations Limit** **\$ 60,946,443**

Adjustment Factors

Change in Per Capita Personal Income (FY 2015-2016) 1.0382

Increase in Rancho Cordova Population 1.0187

Factor for Fiscal Year 2015-2016 1.0576

**FY 2015-2016 Appropriations Limit** **\$ 64,457,832**

FY 2015-2016 Proceeds of Taxes 43,684,501  
Exclusion (8,778,600)

**FY 2015-2016 Appropriations Subject to Limit** **34,905,901**

**FY 2015-2016 Appropriations Under Limit** **\$ 29,551,931**

## GANN CALCULATIONS - SCHEDULE 7

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### ***EXCLUSIONS TO APPROPRIATIONS LIMIT***

COURT ORDERS	\$	-
FEDERAL MANDATES		
FLSA Payments		-
Medicare Payments		-
Landfill Closure Costs		-
Underground Tank Monitoring		-
Unemployment Payments		-
TOTAL FEDERAL MANDATES		-
QUALIFIED CAPITAL OUTLAYS		
Technology Enhancements		323,500
Building Improvements		385,000
Vehicles		-
Other Capital Equipment		-
		<hr/>
		708,500
QUALIFIED DEBT SERVICE		
Certificates of Participation		969,000
Revenue Neutrality Payment		8,070,100
		<hr/>
		8,070,100
<b>TOTAL EXCLUDED APPROPRIATIONS</b>	<b>\$</b>	<b><u>8,778,600</u></b>

## GANN CALCULATIONS – SCHEDULE 8

REVENUE	Proceeds of Taxes	Non-Proceeds of Taxes	Total
Taxes	\$ 43,424,600	\$ 1,608,000	\$ 45,032,600
Subventions from State			-
Motor Vehicle In Lieu	28,000	-	28,000
Gas Tax	-	1,436,800	1,436,800
Homeowner's Relief	100,000	-	100,000
SB 90 Reimbursements	-	40,000	40,000
TDA	45,000	-	45,000
Other Intergovernmental	-	956,300	956,300
Locally Raised		-	-
Local Dedicated Sales Tax	-	3,586,800	3,586,800
Special Benefit-Landscape Assessments	-	1,541,400	1,541,400
Impact Fees	-	8,260,900	8,260,900
Grants	-	16,575,600	16,575,600
Licenses and Permits	-	850,900	850,900
Fines, Forfeiture and Penalties	-	1,310,900	1,310,900
Rents	-	586,600	586,600
Charges for Services	-	763,500	763,500
Storm Water Utility Tax	-	-	-
Roadway Improvement Fund	-	576,500	576,500
User Fees	-	4,697,400	4,697,400
Transfers In	-	335,000	335,000
Other	-	26,100	26,100
Subtotal	<u>43,597,600</u>	<u>43,152,700</u>	<u>86,750,300</u>
Interest Earnings	<u>86,901</u>	<u>20,799</u>	<u>107,700</u>
Total Revenue	<u>43,684,501</u>	<u>43,173,499</u>	<u>86,858,000</u>
Reserve Withdrawals	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL BUDGET APPROPRIATIONS</b>	<u><u>\$ 43,684,501</u></u>	<u><u>\$ 43,173,499</u></u>	<u><u>\$ 86,858,000</u></u>

# FREQUENTLY ASKED QUESTIONS

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## DESCRIPTION

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

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

The City of Rancho Cordova follows a Fiscal Year (FY) that starts on July 1 and ends on June 30. A Fiscal Year is the period designated by the City for the beginning and ending of financial transactions or a budget cycle. For example, the "2016 Annual Budget" or "Fiscal Year 2015-2016" refers to the period that begins on July 1, 2015 and concludes on June 30, 2016.

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

Budget adoption is a formal action taken by the City Council that sets the City's priorities and spending limits for the next year. The budget for each fiscal year is formally adopted by the passage of the "Appropriating Resolution."

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

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

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

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

### *WHAT IS DEBT SERVICE?*

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

### *WHAT IS AN ENCUMBRANCE?*

An encumbrance refers to the formal accounting recognition of commitments to expend resources in the future. For example, when a purchase order is issued for equipment, that money is encumbered until delivery, to ensure the money is not spent on something else. Once the equipment arrives, the invoice is paid and the encumbrance becomes an expenditure.

### ***WHAT IS AN EXPENDITURE?***

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

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

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

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

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

### ***WHAT IS A FUND BALANCE?***

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

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

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

### ***WHAT ARE "STATE SUBVENTIONS"?***

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

### ***WHAT IS A BUDGET TRANSFER?***

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

## *WHAT ARE USER CHARGES?*

User charges are fees paid in direct receipt of a public service by the party who benefits from the service.

## *IN CONCLUSION*

The above are some of the more frequently asked questions concerning the City of Rancho Cordova's budget. Additional definitions of terms used in the budget document are provided for in the Glossary of Terms and Acronyms. All questions concerning the City of Rancho Cordova's budget should be directed to the Finance Department at 2729 Prospect Park Drive, Rancho Cordova, CA 95670, phone number (916) 851-8700. This report will also be provided on the City's website at: [www.cityofranhocordova.org](http://www.cityofranhocordova.org) under the Finance Department's page. You can also log onto our website and click on the Fresh Connect "*Submit a Request*" button to submit your question/request.

## GLOSSARY OF TERMS

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

<b>BUDGET MESSAGE OR BUDGET TRANSMITTAL LETTER</b>	A general discussion of the proposed budget as presented in writing by the City Manager to the City Council. The message contains an explanation of principal budget items and summaries found in the prepared budget relative to the current year adopted budget.
<b>DEBT SERVICE</b>	Payment of interest and repayment of principal to holders of the City's debt instruments (bonds).
<b>DEBT SERVICE FUND</b>	Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
<b>DEFICIT</b>	An excess of expenditures or expenses over resources.
<b>DEPARTMENT</b>	An operational and budgetary unit designated by the City Council to define and organize City operations.
<b>DEPRECIATION</b>	The portion of the cost of a fixed-asset charged as an expense prorated over the estimated life of the asset.
<b>ENCUMBRANCE</b>	An amount of money committed for the payment of goods and services not yet received or paid for. A purchase order is a common encumbrance.
<b>ESTIMATED REVENUES</b>	The budgeted, projected revenues expected to be realized during the budget (fiscal) year to finance all or part of the planned expenditures.
<b>EXPENDITURE</b>	The actual payment for goods and services.
<b>EXPENSES</b>	The incurrence of liabilities or the consumption of assets arising from the delivery or production of goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operation. The term applies to the City's Enterprise and Internal Service Funds.
<b>FISCAL YEAR (FY)</b>	A 12-month period of time to which the budget applies. For the City of Rancho Cordova, it is July 1 through June 30.
<b>FIXED ASSET</b>	A long-lived tangible asset obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include land, buildings, equipment, improvements to other assets, and infrastructure (i.e., streets, highways, bridges, etc.).
<b>FULL TIME EQUIVALENT (FTE) POSITION</b>	The amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee normally works in a year (2,080 hours).

<b>FUND</b>	An accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances and changes therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
<b>FUND BALANCE</b>	The difference between the assets (revenues and other resources) and liabilities (expenditures incurred or committed to) for a particular fund. It also represents the accumulated net resources of a fund available for reservation, designation or for appropriation.
<b>GANN</b>	Refers to the last name of the individual who championed Proposition 13 and secured the passage of the constitutional amendment that led to the property tax rollback in the 1970's.
<b>GASB</b>	Governmental Accounting Standards Board.
<b>GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)</b>	Uniform minimum standards and guidelines for accounting and reporting. These standards govern the form and content of the annual financial statements of an entity. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).
<b>GENERAL FUND</b>	The primary governmental fund used to account for all financial resources, except those required to be accounted for in another fund.
<b>GENERAL PLAN</b>	A comprehensive, long-range policy guide intended to promote efficient and desirable growth in the community.
<b>GOVERNMENTAL FUNDS</b>	Distinguished by their measurement focus on determining financial position and changes in financial position.
<b>GRANTS</b>	Contributions of gifts or cash or other assets from another government to be used or expended for a specific purpose, activity or facility.
<b>INFRASTRUCTURE</b>	Facilities that support the continuance and growth of a community. Examples include roads, water lines, sewers, public buildings, parks, and airports.
<b>INTERFUND TRANSFERS</b>	Monies moved from one fund to another. The money is transferred to finance the operations of another fund or to reimburse the fund for expenses.
<b>LINE ITEM</b>	The description of an object of expenditure, i.e. salaries, supplies, professional services and other operational costs.
<b>MAINTENANCE &amp;</b>	The day-to-day operating and maintenance costs of a municipality.

<b>OPERATION (M&amp;O) COSTS</b>	These costs include personnel, gas, electric utility bills, telephone expenses, reproduction costs, postage, and vehicle maintenance.
<b>MODIFIED ACCRUAL</b>	An adaptation of the accrual basis of accounting for governmental funds types. Revenues and other financing resources are recognized when they become available to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred.
<b>NOTES</b>	A paper that acknowledges a debt and promises payment to a specified party of a specific sum, describing a time of maturity that is either definite or will become definite.
<b>OBJECT</b>	An individual expenditure account.
<b>OBJECTIVE</b>	A measurable output that an organization strives to achieve within a designated timeframe. The achievement of the objective advances an organization toward a corresponding goal.
<b>OPERATING BUDGET</b>	Plans of current expenditures and the proposed means of financing them. The annual operating budget, as distinguished from the capital program budget, is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled.
<b>OPERATING DEFICIT</b>	The deficiency of operating revenues under expenditures.
<b>OPERATING EXPENSES</b>	Expenditures for materials, supplies and services which are ordinarily consumed within a fiscal year and which are not included in the program inventories.
<b>OPERATING SURPLUS</b>	The excess of operating revenues over operating expenditures.
<b>ORDINANCE</b>	A formal legislative enactment by the City Council. It is the full force and effect of law within the City boundaries unless preempted by a higher form of law.
<b>PERFORMANCE MEASURES</b>	Measurement of service performance indicators that reflect the amount of money spent on services and the resulting outcomes at a specific level of services provided.
<b>PROGRAM</b>	A group of related activities performed by one or more organizational units for the purpose of accomplishing a City responsibility.

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

<b>TRANSIENT OCCUPANCY TAX (TOT)</b>	This revenue source originates in a tax placed on lodging facilities for the occupancy of a room. Rancho Cordova has a 12% tax for such occupancies.
<b>USER CHARGES</b>	The payment of a fee in direct receipt of a public service by the party who benefits from the service.
<b>WORKLOAD INDICATORS</b>	Statistical information that indicates the demands for services within a given department or division. Workload indicators are a type of performance measure utilized by departments or divisions to assess its level of service.

# ACRONYMS

## DESCRIPTION

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

ABC	Alcoholic Beverage Control
ATP	Active Transportation Program
CAFR	Comprehensive Annual Financial Report or Annual Financial Report
CDBG	Community Development Block Grant
CFD	Community Facilities District
CIP	Capital Improvement Plan
COP	Certificate of Participation
COPS	Citizen's Option for Public Safety Program
CRPD	Cordova Recreation and Park District
CTC	California Transportation Commission
FSTIP	Federal Surface Transportation Improvement Programs
GAAP	Generally Accepted Accounting Principles
GIS	Geographic Information Services
GSN	Grown Strong Neighborhoods
HCD	Housing and Community Development
HSIP	Highway Safety Improvement Program
HUTA	Highway Users Tax Account
IT	Information Technology
JAG	Justice Assistance Grant
LTF	Local Transportation Fund
MAP-21	Moving Ahead for Progress in the 21 <sup>st</sup> Century
NTS	Neighborhood Traffic Safety
POP	Problem Oriented Policing
RCPD	Rancho Cordova Police Department
RCSCC	Rancho Cordova Sister Cities Council
RJET	Rancho Joint Enforcement Team
SACOG	Sacramento Area Council of Governments
SDCP	Sunrise Douglas Community Plan
SSPCA	Sacramento Society of Prevention and Cruelty to Animals
STA	State Transit Assistance
STIP	State Transportation Improvement Program
TDA	Transportation Development Act
TOT	Transient Occupancy Tax
UTO	Universal Time Off
UUT	Utility Users Tax

VLHF	Very Low Income Housing Fund
VOZ	Villages of Zinfandel