

PROPOSED FISCAL YEAR 2009-2010 BUDGET

EXPENDITURES:

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated Actual	FY 2010 Proposed Budget
Gas Tax					
Salaries and Benefits	\$ -	\$ 238	\$ -	\$ -	\$ 7,500
Operating	1	-	15,000	15,000	-
Capital Outlay	-	-	-	-	-
Transfers Out	2,557,605	877,570	4,118,500	4,118,500	1,100,000
Total	<u>\$ 2,557,606</u>	<u>\$ 877,808</u>	<u>\$ 4,133,500</u>	<u>\$ 4,133,500</u>	<u>\$ 1,107,500</u>
Measure A Maintenance					
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	1,479,056	1,104,741	1,088,720	1,088,720	150,000
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total	<u>\$ 1,479,056</u>	<u>\$ 1,104,741</u>	<u>\$ 1,088,720</u>	<u>\$ 1,088,720</u>	<u>\$ 150,000</u>
Measure A Construction					
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	29,289	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	2,380,606	701,804	3,727,500	3,727,500	-
Total	<u>\$ 2,409,895</u>	<u>\$ 701,804</u>	<u>\$ 3,727,500</u>	<u>\$ 3,727,500</u>	<u>\$ -</u>
New Measure A Maintenance					
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-	1,350,000
Capital Outlay	-	-	-	-	2,000
Transfers Out	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,352,000</u>
New Measure A Construction					
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	23,507	589,212	8,608,600	8,608,600	7,919,000
Total	<u>\$ 23,507</u>	<u>\$ 589,212</u>	<u>\$ 8,608,600</u>	<u>\$ 8,608,600</u>	<u>\$ 7,919,000</u>
Proposition 42					
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	400,000	-	568,600	568,600	577,900
Total	<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ 568,600</u>	<u>\$ 568,600</u>	<u>\$ 577,900</u>
Transportation Development Act					
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	(150)	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	245,000	245,000	245,000
Total	<u>\$ (150)</u>	<u>\$ -</u>	<u>\$ 245,000</u>	<u>\$ 245,000</u>	<u>\$ 245,000</u>

ASSESSMENT DISTRICTS, SPECIAL TAX DISTRICTS AND LANDSCAPING AND LIGHTING DISTRICTS

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 five services related assessment and special districts in the City of Rancho Cordova, as outlined below.

Special Police Tax

On April 19, 2004, the City Council established the City of Rancho Cordova Special Police Tax to provide additional funds to pay for police services. There are currently 26 tax zones, for which the revenue collected by this tax is to be used solely for the purposes 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 are deemed necessary for the benefit of the residents of each zone. These taxes are recorded directly in the General Fund to offset police service costs, rather than being recorded in a separate fund.

Landscaping and 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 Maintenance 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 FY 2004-05. The District area is approximately 512 acres, centrally located within the City, generally south of US 50 and north of the City limits as identified in the district boundary maps.

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, 10, 13, and 14 have been annexed to the district. As additional development occurs, additional separate Zones will be created to fund transit related services.

Transit Related Services Benefit District

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, Sunridge and Mather Field.

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. Current new development subdivisions included in the district are Capital Village, Sundance and Anthology at Anatolia.

PROPOSED FISCAL YEAR 2009-2010 BUDGET

EXPENDITURES:

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated Actual	FY 2010 Proposed Budget
Landscape & Lighting 2005-1					
Salaries	\$ 1,138	\$ 2,187	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Operating	36,572	35,746	99,400	99,400	246,600
Capital Outlay	-	-	-	-	-
Transfers Out	8,593	-	-	-	500
Total	<u>\$ 46,303</u>	<u>\$ 37,933</u>	<u>\$ 99,400</u>	<u>\$ 99,400</u>	<u>\$ 247,100</u>
Road Maintenance Fund					
Salaries	\$ 310	\$ 12,620	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Operating	15,148	24,753	509,300	39,900	1,031,400
Capital Outlay	-	-	-	-	-
Transfers Out	15,964	-	-	-	1,000
Total	<u>\$ 31,422</u>	<u>\$ 37,373</u>	<u>\$ 509,300</u>	<u>\$ 39,900</u>	<u>\$ 1,032,400</u>
Transit Related Services (Zone 1)					
Salaries	\$ 1,114	\$ 17,601	\$ -	\$ -	\$ 31,600
Benefits	-	-	-	-	-
Operating	4,453	5,612	47,500	47,500	22,800
Capital Outlay	-	-	-	-	-
Transfers Out	10,356	12,604	150,000	150,000	60,300
Total	<u>\$ 15,923</u>	<u>\$ 35,817</u>	<u>\$ 197,500</u>	<u>\$ 197,500</u>	<u>\$ 114,700</u>
Transit Related Services (Zone 2)					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Benefits	-	-	-	-	-
Operating	-	5,486	55,000	55,000	42,300
Capital Outlay	-	-	-	-	-
Transfers Out	-	11,407	150,000	150,000	1,000
Total	<u>\$ -</u>	<u>\$ 16,893</u>	<u>\$ 205,000</u>	<u>\$ 205,000</u>	<u>\$ 108,300</u>
Transit Related Services (Zone 3)					
Salaries	\$ 310	\$ 5,677	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Operating	-	3,785	20,000	20,000	39,200
Capital Outlay	-	-	-	-	-
Transfers Out	2,890	33,214	3,000	3,000	31,000
Total	<u>\$ 3,200</u>	<u>\$ 42,676</u>	<u>\$ 23,000</u>	<u>\$ 23,000</u>	<u>\$ 70,200</u>

OTHER SPECIAL REVENUE FUNDS

DESCRIPTION

Street Trench Fee

The City has an established Street Trench Fee and associated fund for the purposes of collecting a trench restoration fee at the time a permit is issued for work performed 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.

Mather Field 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 been in the process of negotiating the transfer of fee fund balances from the County to the City for specific improvements.

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.

Included in this fund are revenues received from the State as part of the Proposition 1B allocation. This state funding program was approved by California voters in November 2006. During FY 2007-08 Public Works received \$949,876. In FY 2008-09, Public Works received the second half of this one-time allocation for Proposition 1B Local Streets and Roads funding in the amount of \$878,000. The funding is being allocated to residential road rehabilitation on several City streets.

FY 2009-10 funding of \$878,000 is being allocated to a Capital Improvement Project identified in the CIP document.

Storm Water Utility Tax

The Public Works Department has negotiated the annual transfer of funds to the City from utility taxes collected by the County of Sacramento for storm water utility. These funds may be used at the Public Works Director's discretion for any drainage related expenses including staff costs.

In FY 2009-10, \$611,400 is programmed to Public Works Miscellaneous projects (PM) and to Capital Improvement Projects. Prior year funding in the amount of \$488,000 is being reprogrammed in current projects for a total of \$1,099,400.

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.

PROPOSED FISCAL YEAR 2009-2010 BUDGET

EXPENDITURES:

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated Actual	FY 2010 Proposed Budget
Street Trench					
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Mather Field					
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	152,865	-	489,700	336,834	538,000
Total	<u>\$ 152,865</u>	<u>\$ -</u>	<u>\$ 489,700</u>	<u>\$ 336,834</u>	<u>\$ 538,000</u>
Roadway Improvement Fund					
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	949,900	949,900	878,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 949,900</u>	<u>\$ 949,900</u>	<u>\$ 878,000</u>
Storm Water Utility Tax Fund					
Salaries and Benefits	\$ -	\$ 10,712	\$ -	\$ -	\$ -
Operating	-	-	656,000	168,000	745,700
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	366,000	366,000	353,900
Total	<u>\$ -</u>	<u>\$ 10,712</u>	<u>\$ 1,022,000</u>	<u>\$ 534,000</u>	<u>\$ 1,099,600</u>
Asset Forfeiture					
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	31,121	13,000	20,000	20,000
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ 31,121</u>	<u>\$ 13,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>

CAPITAL PROJECT FUNDS

The Capital Projects fund will be used to account for expenditures relating to capital improvements for FY 2009-10. The projects that will be funded are as follows:

CP05-2009 - International Drive, Kilgore Road to Sunrise Boulevard	\$ 16,369,000
CP07-2033 - Folsom Boulevard and Mather Field Road Enhancements Phase II	10,335,200
CP06-2024 - Douglas Road, Sunrise Boulevard to Americanos Boulevard	7,503,500
CP07-2038 - Sunrise Boulevard, Kiefer Boulevard to State Route 16	5,287,600
CP08-2059 - 2008 Street Rehabilitation Project	4,225,800
CP09-2072 - 2009 Street Rehabilitation Project	3,853,300
CP05-2003 - Rancho Cordova Parkway Interchange	3,519,600
CP06-2028 - Sunrise Boulevard, Douglas Road to Kiefer Boulevard	2,307,100
CP07-2032 - Douglas Road, Americanos Boulevard to Grant Line Road	2,106,000
CP08-2060 - Anatolia III Major Roads Intersection	1,892,000
CP09-2073 - Folsom Boulevard Water Line Improvement Project	1,864,500
CP06-2022 - Chrysanthy Boulevard, Sunrise Boulevard to Jaeger Road	1,613,500
CP07-2036 - Kiefer Boulevard, Sunrise Boulevard to Jaeger Road	1,552,590
CP09-2078 - Douglas Road Bike and Pedestrian Safety Improvement	918,680
CP09-2075 - White Rock Neighborhood Pedestrian Safety Improvement Project	878,180
CP06-2048 - ROW Program / Contingency	719,860
CP07-2055 - White Rock Road Improvements, Sunrise to City Limits	690,900
CP06-2027 - (North) Mather Boulevard, Mather Field Plaza to Zinfandel Drive	623,020
CP09-2076 - Folsom Boulevard Traffic Light Synchronization Project	533,780
CP07-2058 - Rancho Cordova Pilot Transit Shuttle System	477,580
CP05-2004 - Mather Field at U.S. 50 Interchange Landscaping	369,760
CP08-2066 - Kilgore Cemetery Phase 2	312,350
CP10-2083 - Douglas Road Sunrise Boulevard to Americanos Boulevard Phase II	300,000
CP07-2040 - 2007 Street Rehabilitation Project	288,900
CP09-2071 - Sunrise Boulevard, North of White Rock Road	256,070
CP06-2042 - Bikeway Improvement Program	241,000
CP06-2043 - Elderly and Disabled Access Improvement Program	226,590
CP06-2047 - Transportation Master Plan and Project Development Program	222,300
CP06-2050 - Rancho Cordova Parkway (Douglas Road to White Rock Road)	202,060
CP06-2051 - Pedestrian Improvement Program	184,740
CP06-2045 - Neighborhood Traffic Management Program	166,520
CP10-2082 - Safety, Streetscaping, Pedestrian and Bicycle Facilities Program	157,000
CP06-2041 - Streetscape Improvement Program	154,490
CP09-2080 - Laurelhurst Drive Traffic Calming	135,180
CP10-2081 - Traffic Control and Safety Program	121,000
CP06-2025 - Zinfandel / Douglas Extension (Douglas Road to Villages of Zinfandel)	118,860
CP08-2063 - Americanos Boulevard Douglas Road to Chrysanthy Boulevard	106,340
CP06-2021 - Air Park Drive, Mather Boulevard to International Drive	79,740
CP09-2079 - International Drive Landscape and Frontage Improvements	70,000
CP06-2044 - Street Safety Improvement Program	64,950
PLAN - Promenade Construction	63,140
CP07-2052 - South Mather Roads Project	50,790
CP09-2069 - International Drive, Sunrise Boulevard to Rancho Cordova Parkway Loop	50,000
CP07-2030 - Data Drive at International Drive Intersection Improvements	44,240
CP07-2053 - 2007 Sidewalk Improvement Project	22,350
CP06-2019 - La Placita Street Light	21,450
CP07-2056 - RC Sign Safety Project	14,570
CP09-2077 - 2008 Sidewalk Improvement Project	12,000
CP10-2084 - Pedestrian, ADA and Safety Improvements Mather Field Road	10,000
CP09-2074 - Kiefer Boulevard, Sunrise Boulevard to Jaeger Road Phase 2	9,930
CP07-2035 - Rancho Cordova Parkway, Douglas Road to Kiefer Boulevard	8,460
CP06-2046 - Traffic Signal Program	6,160
CP09-2067 - Villages of Zinfandel Traffic Signals	6,000
CP05-2007 - Coloma Road at Cordova Lane Signal	3,850
CP08-2064 - 2008 Traffic Calming Project	2,450
CP06-2018 - International Drive at Prospect Park Intersection Improvements	60
CP07-2054 - Pedestrian Promenade	10
Total	<u>\$ 71,375,000</u>

DEBT SERVICE FUNDS

DESCRIPTION

City Hall Facility Certificates of Participation

On August 1, 2005, \$20,835,000 Certificates of Participation were 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).

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. City Hall Community Facilities Fees, Community Center Community Facilities Fees and General Fund monies are the source for repayment of this bond. However, if the Community Facility Fee sources are not sufficient to make their portion of the payment, the City's General Fund will be responsible. 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 Certificates of Participation (COPs) in August 2006. These funds provided resources to purchase the Kilgore site. 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 3 ½ acres of vacant land donated as part of the acquisition. Although the office building is partially leased, the City is studying the feasibility of relocating the Police Department operations there in the near future.

The debt service is due in 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. Police Facilities Community Facilities Fees and the City General Fund are the source for repayment of this bond. A debt service schedule is included in the "supporting schedules" section of this document.

PROPOSED FISCAL YEAR 2009-2010 BUDGET

EXPENDITURES:

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated Actual	FY 2010 Proposed Budget
City Hall Certificates of Participation					
Debt Service - Principal	\$ 380,000	\$ -	\$ -	\$ -	\$ -
Debt Service - Interest	896,817	-	-	-	-
Debt Service - COI	-	-	-	-	-
Other Uses	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Transfers Out	7,613,158	-	-	-	-
Total	<u>\$ 8,889,975</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City Hall Refunding Certificates of Participation					
Debt Service - Principal	\$ -	\$ 330,000	\$ 355,000	\$ 355,000	\$ 370,000
Debt Service - Interest	-	998,922	978,170	978,170	958,900
Debt Service - COI	498,787	-	-	-	-
Other Uses	19,895,959	-	-	-	-
Operating	943	-	-	-	4,600
Capital	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total	<u>\$ 20,395,689</u>	<u>\$ 1,328,922</u>	<u>\$ 1,333,170</u>	<u>\$ 1,333,170</u>	<u>\$ 1,333,500</u>
City Operations Certificates of Participation					
Debt Service - Principal	\$ 240,000	\$ 250,000	\$ 340,000	\$ 340,000	\$ 355,000
Debt Service - Interest	276,441	289,058	275,060	275,060	259,200
Debt Service - COI	-	-	-	-	-
Operating	2,290	2,200	-	-	2,400
Capital	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total	<u>\$ 518,731</u>	<u>\$ 541,258</u>	<u>\$ 615,060</u>	<u>\$ 615,060</u>	<u>\$ 616,600</u>

ENTERPRISE FUNDS

DESCRIPTION

The Kilgore Cemetery Enterprise Fund will receive revenues from the sale of burial rights and burial services at the cemetery. In addition, the Endowment Care Fund will receive endowment funds paid by all cemetery customers. A portion of the burial rights and services revenues will compensate the Fair Oaks Cemetery District for cemetery management services, and the interest income on the remainder of the burial revenues and the endowment will fund ongoing facility maintenance costs.

PROPOSED FISCAL YEAR 2009-2010 BUDGET

EXPENDITURES:

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated Actual	FY 2010 Proposed Budget
Kilgore Cemetery					
Operating	\$ 9,987	\$ 71,679	\$ 100,500	\$ 100,500	\$ 41,700
Capital Outlay	-	-	12,000	12,000	312,800
Transfers Out	18,150	-	211,500	211,500	-
Total	<u>\$ 28,137</u>	<u>\$ 71,679</u>	<u>\$ 324,000</u>	<u>\$ 324,000</u>	<u>\$ 354,500</u>
Kilgore Cemetery Endowment Care Fund					
Operating	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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. The funds that the City maintains include:

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.

Vehicle and Equipment Replacement Fund

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

Technology Enhancement and Replacement Fund

The Technology Enhancement and Replacement Fund is used to account for the purchase and replacement of critical desktop, software and infrastructure. Transfers occur each year from the General Fund to finance the scheduled replacement and enhancement of the City's technology system.

Capital Facilities Fund

The Capital Facilities Fund is a new fund. It is used to account for accumulation of resources and the acquisition, construction, maintenance and remodeling of city owned buildings and facilities.

PROPOSED FISCAL YEAR 2009-2010 BUDGET

EXPENDITURES:

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated Actual	FY 2010 Proposed Budget
Insurance Fund					
Consultants - Other	\$ -	\$ -	\$ -	\$ -	\$ -
Legal	-	-	-	-	-
Claims	1,518	-	-	-	-
Insurance	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total	<u>\$ 1,518</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Capital Facilities Fund					
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Vehicle & Equipment Replacement Fund					
Operating	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Technology Enhancement & Replacement Fund					
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	131,100	131,100	20,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131,100</u>	<u>\$ 131,100</u>	<u>\$ 20,000</u>

REDEVELOPMENT AGENCY

DESCRIPTION

The City Council approved the formation of the Rancho Cordova Redevelopment Agency in FY 2006/2007. The project area was approved in 2006. The Redevelopment Agency began to collect tax increment revenues in FY 2008. Due to the current volatility in the financial markets, funding for the Redevelopment Agency will be made through ongoing tax increment received and advances from the General Fund. In the event that there are projects that over extend the General Fund beyond appropriate levels the Redevelopment Agency will pursue alternative financing sources at that time. Expenditures are concentrated on identifying projects for redevelopment assistance.

Redevelopment Administration

This fund accounts for monies received from tax increment funds for administration of the district and for major capital projects.

Redevelopment Capital Projects

The Redevelopment Agency is required to place a certain amount of tax increment into a capital projects fund. These dollars will ultimately be passed through to the Sacramento Metro Fire District for the acquisition and/or construction of capital facilities.

Debt Service Fund

The Debt Service Fund is used to receive the tax increment revenue and apportion 80% to the Administration Fund and 20% to the Low/Moderate Income Housing Fund. Additionally and prior to apportionment of the tax increment, the Debt Service Fund pays principal and interest on any outstanding agency debt.

Low/Moderate Income Housing

California law requires that not less than twenty percent (20%) of the redevelopment tax increment must be set aside for increasing, improving, and preserving the community's supply of low and moderate-income housing. These Tax Increment Set-Aside funds are held by the agency in a separate Low and Moderate Income Housing Fund until used.

PROPOSED FISCAL YEAR 2009-2010 BUDGET

EXPENDITURES:

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated Actual	FY 2010 Proposed Budget
Redevelopment Administration					
Salaries and Benefits	\$ 121,899	\$ 79,784	\$ 236,700	\$ 236,700	\$ 203,800
Operating	406,637	680,176	885,500	885,500	793,100
Debt Service-Interest		204,274	-	-	-
Capital Outlay	-	1,465,068	-	-	-
Transfers Out	-	187,697	1,011,900	1,011,900	12,000
Total	<u>\$ 528,536</u>	<u>\$ 2,616,999</u>	<u>\$ 2,134,100</u>	<u>\$ 2,134,100</u>	<u>\$ 1,008,900</u>
Redevelopment Capital Projects					
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Redevelopment Debt Service					
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	14,905	-	-	-
Debt Service-Principal	-	-	-	-	-
Debt Service-Interest	-	-	265,000	265,000	225,000
Capital Outlay	-	-	-	-	-
Transfers Out	-	2,518,206	1,620,000	1,620,000	1,361,600
Total	<u>\$ -</u>	<u>\$ 2,533,111</u>	<u>\$ 1,885,000</u>	<u>\$ 1,885,000</u>	<u>\$ 1,586,600</u>
Redevelopment Low/Mod					
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	3,500	94,348	197,200	197,200	152,400
Capital Outlay	-	-	170,000	170,000	415,000
Transfers Out	-	-	100,100	89,250	129,800
Total	<u>\$ 3,500</u>	<u>\$ 94,348</u>	<u>\$ 467,300</u>	<u>\$ 456,450</u>	<u>\$ 697,200</u>

AGENCY FUNDS

DESCRIPTION

Mello-Roos Community Facilities Districts (CFDs) 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 CFDs). There are several Mello-Roos Community Facilities Districts (CFDs) in the City of Rancho Cordova.

Below is a list of the City of Rancho Cordova's CFD's.

Sunridge Anatolia CFD No. 2003-1

Property in 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. Three series of bonds have been sold to date, for a total principal amount of \$58,770,000. On October 6, 2003, December 5, 2005, and August 6, 2007, the Council adopted Resolutions approving the issuance of Series 2003, Series 2005 and Series 2007 Special Tax Bonds.

Sunridge Park CFD No. 2004-1

Property in 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.

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 \$20,000,000. 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.

CFD No. 2005-2 (Landscape Maintenance)

Property in City of Rancho Cordova CFD No. 2005-1 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.

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 Depart Office Building, the EdFund Office Building, the BloodSource Laboratory Building, the Mather Office Campus, and the Aerotec Court project, plus annexed projects including 10655 Coloma Road, 3581 Mather Field Road and portions of the Target Store, 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 area for projects which have been annexed into the CFD is 2009-10.

PROPOSED FISCAL YEAR 2009-2010 BUDGET

EXPENDITURES:

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated Actual	FY 2010 Proposed Budget
CFD 2003-1 Sunridge Anatolia					
Operating	\$ 132,203	\$ 43,910	\$ 76,500	\$ 76,500	\$ 89,800
Debt Service - Principal	-	-	95,000	95,000	95,000
Debt Service - Interest	2,165,794	2,801,293	3,265,700	3,265,700	3,262,800
Debt Service - Issuance	-	944,438	-	-	-
Capital	12,159,918	18,210,928	187,800	187,800	150,000
Transfers Out	-	50,000	930,800	1,030,800	198,200
Total	<u>\$ 14,457,915</u>	<u>\$ 22,050,569</u>	<u>\$ 4,555,800</u>	<u>\$ 4,655,800</u>	<u>\$ 3,795,800</u>
CFD 2004-1 Sunridge Park					
Operating	\$ 52,394	\$ 28,650	\$ 65,200	\$ 65,200	\$ 43,200
Debt Service - Principal	-	-	20,000	20,000	20,000
Debt Service - Interest	-	370,507	792,700	792,700	812,200
Debt Service - Issuance	-	425,460	-	-	-
Capital	-	6,378,834	310,100	310,100	300,000
Transfers Out	-	96,529	40,000	40,000	8,124,200
Total	<u>\$ 52,394</u>	<u>\$ 7,299,980</u>	<u>\$ 1,228,000</u>	<u>\$ 1,228,000</u>	<u>\$ 9,299,600</u>
CFD 2005-1 Sunridge North Douglas					
Operating	\$ 24,991	\$ 183	\$ -	\$ 1,000	\$ -
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Capital	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total	<u>\$ 24,991</u>	<u>\$ 183</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ -</u>
Centex CFD					
Operating	\$ -	\$ -	\$ -	\$ -	\$ 11,500
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Capital	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,500</u>
CFD No. 2005-2 Landscape Maintenance					
Salaries & Benefits	\$ -	\$ 2,330	\$ -	\$ -	\$ -
Operating	815	3,231	15,000	15,000	29,900
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Capital	-	-	-	-	-
Transfers Out	-	-	-	-	500
Total	<u>\$ 815</u>	<u>\$ 5,561</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 30,400</u>
CFD 2008-1 Road Maintenance					
Operating	\$ -	\$ -	\$ -	\$ 25,000	\$ 50,200
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Capital	-	-	-	-	-
Transfers Out	-	-	-	-	1,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 51,200</u>

DEBT SCHEDULES AND LEGAL DEBT MARGIN

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 2003)
- Sunridge Anatolia Community Facilities District No. 2003-1 (Series 2005)
- Sunridge Anatolia Community Facilities District No. 2003-1 (Series 2007)
- 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. However, the City still maintains a legal debt limit, which is also governed by law. The calculation of that limit is as follows:

Assessed Value	\$ 6,503,297,496
Debt Limitation - 15% of Total Assessed Value	975,494,624
Debt Applicable to Limitation	
General Obligations Bonds Outstanding	-
Less Amounts Available for Repayment	-
Total Debt Applicable to Limitation	-
Available Legal Debt Margin	<u>\$ 5,527,802,872</u>

LONG-TERM DEBT DETAIL

2007 CERTIFICATES OF PARTICIPATION SERIES A

CITY HALL FACILITY ACQUISITION PROJECT

Fiscal Year	Principal	Interest	Fiscal Year Total
2008	\$ -	\$ 536,210	\$ 536,210
2009	-	534,725	534,725
2010	-	534,725	534,725
2011	-	534,725	534,725
2012	-	534,725	534,725
2013	-	534,725	534,725
2014	-	534,725	534,725
2015	-	534,725	534,725
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
	\$ 12,100,000	\$ 12,355,235	\$ 24,455,235

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

Fiscal Year	Principal	Interest	Fiscal Year Total
2008	\$ 330,000	\$ 462,712	\$ 792,712
2009	355,000	443,445	798,445
2010	370,000	424,098	794,098
2011	395,000	403,933	798,933
2012	415,000	382,405	797,405
2013	435,000	359,788	794,788
2014	460,000	336,080	796,080
2015	485,000	311,010	796,010
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
	<u>\$ 8,300,000</u>	<u>\$ 4,504,712</u>	<u>\$ 12,804,712</u>

LONG-TERM DEBT DETAIL

2005 CERTIFICATES OF PARTICIPATION SERIES A

CITY OPERATIONS FACILITY ACQUISITION PROJECT

Fiscal Year	Principal	Interest	Fiscal Year Total
2006	\$ -	\$ 87,551	\$ 87,551
2007	-	156,808	156,808
2008	-	156,808	156,808
2009	75,000	155,683	230,683
2010	75,000	153,339	228,339
2011	80,000	150,720	230,720
2012	85,000	147,886	232,886
2013	85,000	144,964	229,964
2014	90,000	141,856	231,856
2015	90,000	138,571	228,571
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
	<u>\$ 3,695,000</u>	<u>\$ 3,113,976</u>	<u>\$ 6,808,976</u>

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

Fiscal Year	Principal	Interest	Fiscal Year Total
2006	\$ -	\$ 84,029	\$ 84,029
2007	240,000	144,500	384,500
2008	250,000	132,250	382,250
2009	265,000	119,375	384,375
2010	280,000	105,750	385,750
2011	290,000	91,500	381,500
2012	305,000	76,625	381,625
2013	320,000	61,000	381,000
2014	335,000	44,625	379,625
2015	355,000	27,375	382,375
2016	370,000	9,250	379,250
	<u>\$ 3,010,000</u>	<u>\$ 896,279</u>	<u>\$ 3,906,279</u>

LONG-TERM DEBT DETAIL

SUNRIDGE ANATOLIA COMMUNITY FACILITIES DISTRICT

(CFD) NO. 2003-1 (SERIES 2003)

Fiscal Year	Principal	Interest	Fiscal Year Total
2004	\$ -	\$ 453,351	\$ 453,351
2005	-	1,406,950	1,406,950
2006	-	1,406,950	1,406,950
2007	-	1,406,950	1,406,950
2008	95,000	1,404,053	1,499,053
2009	-	1,401,155	1,401,155
2010	-	1,401,155	1,401,155
2011	-	1,401,155	1,401,155
2012	-	1,401,155	1,401,155
2013	-	1,401,155	1,401,155
2014	-	1,401,155	1,401,155
2015	40,000	1,400,175	1,440,175
2016	80,000	1,397,195	1,477,195
2017	130,000	1,391,848	1,521,848
2018	180,000	1,388,500	1,568,500
2019	235,000	1,372,763	1,607,763
2020	295,000	1,358,438	1,653,438
2021	355,000	1,339,750	1,694,750
2022	425,000	1,316,350	1,741,350
2023	500,000	1,288,600	1,788,600
2024	580,000	1,256,200	1,836,200
2025	665,000	1,218,850	1,883,850
2026	760,000	1,176,100	1,936,100
2027	860,000	1,127,500	1,987,500
2028	965,000	1,072,750	2,037,750
2029	1,075,000	1,011,550	2,086,550
2030	1,200,000	943,300	2,143,300
2031	1,325,000	867,550	2,192,550
2032	1,465,000	783,850	2,248,850
2033	1,615,000	691,450	2,306,450
2034	1,770,000	589,900	2,359,900
2035	1,920,000	478,240	2,398,240
2036	2,100,000	355,630	2,455,630
2037	2,290,000	221,735	2,511,735
2038	2,490,000	75,945	2,565,945
	\$ 23,415,000	\$ 38,609,352	\$ 62,024,352

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

Fiscal Year	Principal	Interest	Fiscal Year Total
2007	\$ -	\$ 525,403	\$ 525,403
2008	-	778,375	778,375
2009	-	778,375	778,375
2010	10,000	778,175	788,175
2011	55,000	776,875	831,875
2012	105,000	773,544	878,544
2013	155,000	767,922	922,922
2014	210,000	759,806	969,806
2015	230,000	749,906	979,906
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
	<u>\$ 7,300,000</u>	<u>\$ 15,788,325</u>	<u>\$ 23,088,325</u>

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

Fiscal Year	Principal	Interest	Fiscal Year Total
2008	\$ -	\$ 618,865	\$ 618,865
2009	30,000	1,086,113	1,116,113
2010	85,000	1,083,525	1,168,525
2011	110,000	1,079,138	1,189,138
2012	135,000	1,073,625	1,208,625
2013	165,000	1,066,875	1,231,875
2014	195,000	1,058,775	1,253,775
2015	225,000	1,049,325	1,274,325
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
	\$ 10,495,000	\$ 21,582,815	\$ 32,077,815

LONG-TERM DEBT DETAIL

SUNRIDGE PARK AREA COMMUNITY FACILITIES DISTRICT

(CFD) NO. 2004-1 (SERIES 2007)

Fiscal Year	Principal	Interest	Fiscal Year Total
2008	\$ -	\$ 370,507	\$ 370,507
2009	30,000	793,305	823,305
2010	20,000	792,243	812,243
2011	35,000	791,074	826,074
2012	55,000	789,127	844,127
2013	70,000	786,348	856,348
2014	90,000	782,693	872,693
2015	115,000	777,880	892,880
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
	<u>\$ 6,415,000</u>	<u>\$ 16,172,342</u>	<u>\$ 22,587,342</u>

TRANSFERS IN AND TRANSFERS OUT

Transfers in and out represent accounting methods to allocate the resource to the fund, which will provide the mechanism to pay for the project. The majority of these transfers in the City relate to Capital Improvement projects which receive funds from a variety of sources to provide funding for the overall project. Transfers in represent funds being brought into the fund, whereas transfers out represent funds being taken from that fund.

TRANSFERS IN			
General Fund		Capital Projects Funds	
Very Low Income Housing	\$ 41,600	CFD 2004-1	8,063,200
CFD's	260,700	PW Federal Grants	16,811,000
Special Districts	3,800	PW State Grants	924,900
CDBG	287,200	Traffic Mitigation	2,550,000
Rental Code Compliance Program	60,000	Gas Tax	1,100,000
CFF Administration	29,000	Measure A	7,919,000
Redevelopment Agency	141,800	Transit Related Service Area - Zone 1	60,000
Storm Water Utility Tax	42,500	Transit Related Service Area - Zone 3	30,000
Technology Internal Service Fund	20,000	Roadway Improvement Fund	878,000
OTS State Grant	306,000	Transportation Development Act (TDA)	245,000
Total General fund	\$ 1,192,600	Storm Water Utility Tax	311,400
		Sunridge Douglas Traffic Mitigation	2,698,000
		Prop 42	577,900
Debt Service Funds		Mather Field Impact Fee	538,000
City Hall COP's (From General Fund)	\$ 492,100	Total Capital Projects	\$ 42,706,400
City Hall COP's (From CFF)	\$ 841,400		
City Operations (From General Fund)	227,500	Redevelopment Agency	
City Operations (From CFF)	389,100	Administration	\$ 939,300
Total Debt Service	\$ 1,950,100	Capital Projects	\$ 317,300
		Low/Mod	105,000
Internal Service Funds		Total Redevelopment	\$ 1,361,600
Insurance Fund (From GF)	\$ 10,000		
Capital Facilities Fund (From GF)	\$ 10,000		
Technology (From GF)	10,000		
Vehicle & Equipment (From GF)	10,000		
Total Internal Service Funds	\$ 40,000	TOTAL TRANSFERS IN	\$ 47,250,700

TRANSFERS IN AND TRANSFERS OUT (CONT.)

TRANSFERS OUT			
General Fund		Special Revenue Funds	
Insurance Fund	\$ 10,000	Rental Code Compliance Program	\$ 60,000
Capital Facilities Fund	\$ 10,000	CFF - City Hall	378,700
Technology Enhancement	10,000	CFF - Comm. Ctr.	462,700
Vehicles and Equipment	10,000	CFF - Admin	29,000
City Hall Certificates of Participation	492,100	CFF - Police	389,100
City Ops Certificates of Participation	227,500	Gas Tax	1,100,000
Total General Fund	\$ 759,600	Sunrise Douglas Traffic Mitigation Measure A	2,698,000
		Prop 42	7,919,000
Grants		Traffic Mitigation	577,900
Public Works State Grants	\$ 924,900	Very Low Income Housing Fund	2,550,000
Public Works Federal Grants	16,811,000	Roadway Improvement Fund	41,600
OTS State Grant	306,000	Transportation Development Act (TDA)	878,000
CDBG	287,200	Storm Water Utility Tax	245,000
Total Grants	\$ 18,329,100	Mather Field Impact Fee	353,900
		Total Special Revenues	\$ 18,220,900
Internal Service Funds		Redevelopment Agency	
Technology Enhancement	\$ 20,000	Administration	\$ 12,000
Total Internal Service Funds	\$ 20,000	Low/Mod	129,800
		Debt Service	1,361,600
Special Districts & Community Facilities Districts		Total Redevelopment	\$ 1,503,400
Transit Related Service Area - Zone 1	60,300		
Transit Related Service Area - Zone 2	1,000		
Landscape & Lighting District	500		
Road Maintenance District	1,000		
Transit Related Service Area - Zone 3	31,000		
City Landscape CFD	500		
Road Maintenance CFD	1,000		
CFD 2003-1 Sunridge Anatolia	198,200		
CFD 2004-1 Sunridge Park	8,124,200		
Total Community Facilities Districts	\$ 8,417,700	TOTAL TRANSFERS OUT	\$ 47,250,700

FULL-TIME ALLOCATION–CITY EMPLOYEES

	FY 2008-09 Adopted	Add/ Deletes	FY 2009-10 Proposed		FY 2008-09 Adopted	Add/ Deletes	FY 2009-10 Proposed
City Manager	4.00	0.00	4.00	Economic Development/Redevelopment	4.00	0.00	4.00
Public Information	2.00	-1.00	1.00	Housing Services	2.00	0.00	2.00
City Clerk	4.00	0.00	4.00	Neighborhood Services	10.00	0.00	10.00
Human Resources	3.00	0.00	3.00	Public Works	21.00	-4.00	17.00
Administrative Support	5.00	0.00	5.00	Building and Safety	10.00	-2.00	8.00
Finance	9.00	0.00	9.00	Facilities Management	2.00	1.00	3.00
Information Technology	3.00	-1.00	2.00	Total	79.00	(7.00)	72.00
	FY 2008-09 Adopted	Add/ Deletes	FY 2009-10 Proposed		FY 2008-09 Adopted	Add/ Deletes	FY 2009-10 Proposed
City Manager				Economic Development/Redevelopment			
City Manager	1.00		1.00	Economic Development Director	1.00		1.00
Assistant City Manager	1.00		1.00	Senior Management Analyst	1.00		1.00
Senior Management Analyst	1.00		1.00	Management Analyst II	0.00		0.00
Management Analyst II	0.00		0.00	Management Technician	1.00		1.00
Management Analyst I	1.00		1.00	Administrative Assistant	1.00		1.00
Total	4.00	0.00	4.00	Total	4.00	0.00	4.00
Public Information				Housing Services			
Public Information Officer	1.00		1.00	Housing Administrator	1.00		1.00
Public Information Coordinator	1.00	-1.00	0.00	Management Analyst I	1.00	-1.00	0.00
Total	2.00	(1.00)	1.00	Administrative Secretary		1.00	1.00
City Clerk				Total	2.00	0.00	2.00
City Clerk	1.00		1.00	Neighborhood Services			
Assistant City Clerk	0.00		0.00	Neighborhood Services Manager	1.00		1.00
Deputy City Clerk	1.00		1.00	Code Enforcement Officer	5.00	1.00	6.00
Customer Service Specialist	1.00		1.00	Animal Services Officer	2.00		2.00
Admin Secretary	1.00		1.00	Community Services Liaison	1.00	-1.00	0.00
Total	4.00	0.00	4.00	Accounting Technician	1.00		1.00
Human Resources				Total	10.00	0.00	10.00
Human Resources Manager	1.00		1.00	Public Works			
Human Resources Analyst	1.00		1.00	Public Works Director	1.00		1.00
Human Resources Technician	1.00		1.00	Senior Civil Engineer	6.00	-1.00	5.00
Total	3.00	0.00	3.00	Associate Civil Engineer	3.00	-2.00	1.00
Administrative Support				Assistant Civil Engineer	1.00		1.00
Executive Assistant to City Manager	1.00		1.00	Assistant Land Surveyor	1.00		1.00
Administrative Assistant	1.00		1.00	Street Operations/Maintenance Manager	1.00		1.00
Administrative Secretary	1.00		1.00	Integrated Waste Manager	1.00		1.00
Customer Service Specialist	2.00		2.00	Management Analyst II	2.00		2.00
Total	5.00	0.00	5.00	Streets Maintenance Worker	1.00		1.00
Finance				Accounting Technician	1.00		1.00
Finance Director	1.00		1.00	Engineering Technician	1.00		1.00
Finance Services Manager	0.00		0.00	Administrative Assistant	1.00		1.00
Senior Accountant	2.00		2.00	Customer Service Specialist	1.00	-1.00	0.00
Senior Finance Analyst	1.00		1.00	Total	21.00	(4.00)	17.00
Accountant	2.00		2.00	Building and Safety			
Senior Accounting Technician	1.00		1.00	Chief Building Official	1.00		1.00
Accounting Technician	2.00		2.00	Supervising Building Inspector	1.00		1.00
Total	9.00	0.00	9.00	Building Inspector II	3.00	-1.00	2.00
Information Technology				Building Permit Technician	1.00		1.00
Information Technology Manager	1.00		1.00	Permit Services Supervisor	1.00		1.00
Database Administrator / GIS Analyst	1.00	-1.00	0.00	Principal Building Technician	1.00	-1.00	0.00
Information Technology Technician	1.00		1.00	Administrative Assistant	1.00		1.00
Total	3.00	(1.00)	2.00	Customer Service Specialist	1.00		1.00
				Total	10.00	(2.00)	8.00
				Facilities Management			
				Facilities Services Manager	1.00		1.00
				Facilities Maintenance Worker	1.00		1.00
				Customer Service Specialist		1.00	1.00
				Total	2.00	1.00	3.00
				TOTAL	79.00	(7.00)	72.00

FULL-TIME ALLOCATION-CONTRACT EMPLOYEES

	FY 2008-09 Adopted	Add/ Deletes	FY 2009-10 Proposed		FY 2008-09 Adopted	Add/ Deletes	FY 2009-10 Proposed
City Attorney	2.50	-0.50	2.00	Planning	10.00	-2.50	7.50
City Manager	1.10	-0.30	0.80	Police	78.20	-5.20	73.00
Information Technology	1.80	-0.80	1.00	Public Works	0.80	0.00	0.80
				Building and Safety	3.00	-0.70	2.30
				Total	97.40	(10.00)	87.40

	FY 2008-09 Adopted	Add/ Deletes	FY 2009-10 Proposed		FY 2008-09 Adopted	Add/ Deletes	FY 2009-10 Proposed
City Attorney				Planning			
City Attorney	1.00		1.00	Planning Director	1.00		1.00
Deputy City Attorney	1.00		1.00	Principal Planner	1.50	-0.50	1.00
Assistant City Attorney	0.50	-0.50	0.00	Senior Planner	1.50	-0.50	1.00
Total	2.50	(0.50)	2.00	Associate Planner	2.50	-1.00	1.50
				Assistant Planner	1.50	-0.50	1.00
City Manager				Planning Technician	1.00		1.00
PR Consultant	0.40		0.40	Planning Clerk / Admin	1.00		1.00
Administrative Consultant	0.50	-0.20	0.30	Total	10.00	(2.50)	7.50
Management Consultant	0.20	-0.10	0.10				
Total	1.10	(0.30)	0.80				
				Police			
Information Technology				Sworn Officers	65.40	-4.60	60.80
GIS Manager	0.80	-0.30	0.50	Non-sworn positions	12.80	-0.60	12.20
Project Manager	1.00	-0.50	0.50	Total	78.20	(5.20)	73.00
Total	1.80	(0.80)	1.00				
				Public Works			
				GIS Analyst	0.80		0.80
				Total	0.80	0.00	0.80
				Building and Safety			
				Building Inspector II	1.00	-0.25	0.75
				Building Inspector II	1.00	-0.25	0.75
				Permit Technician	1.00	-0.20	0.80
				Total	3.00	(0.70)	2.30
				TOTAL	97.40	(10.00)	87.40

FREQUENTLY ASKED QUESTIONS

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 "2010 Annual Budget" or "Fiscal Year 2009–2010" refers to the period that begins on July 1, 2009 and concludes on June 30, 2010.

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 fund is encumbered until delivery. Once the equipment arrives the invoice is paid and the encumbrance becomes an expenditure.

WHAT IS AN EXPENDITURE?

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

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

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

WHAT IS THE DEFINITION OF A BUDGET FUND?

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

WHAT IS A FUND BALANCE?

Fund balance refers to the remainder or carryover that occurs when actual revenues exceed budgeted revenues and/or when actual expenditures are less than budgeted expenditures at the end of the fiscal year (June 30). 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.

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 under the Finance Department's page. You can also log onto our website and click on "*Submit a Question, Complaint, Comment or Suggestion*" to submit your question/request.

GLOSSARY OF TERMS

ADOPTED BUDGET	The City Council approved annual budget establishing the legal authority for the expenditure of funds as set forth in the Appropriation Resolution.
ACCRUAL/ACCRUAL BASIS OF ACCOUNTING	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.
ANNUAL FINANCIAL REPORT	A financial report applicable to a single fiscal year.
APPROPRIATION	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.
ASSESSED VALUATION	A valuation set upon real estate or other property by a government as a basis for a tax levy.
AUDIT	A view of the City accounts by an independent auditing firm to substantiate year-end fund, salaries, reserves and cash on hand.
BEGINNING/ENDING FUND BALANCE	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.
BOND	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.
BUDGET	A plan of financial operation embodying an estimate of proposed appropriations for a given period of time and the proposed means of financing them.
BUDGETARY BASIS	The method of accounting applied to the budgetary accounts and process.
BUDGETARY CONTROL	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.
BUDGET MESSAGE OR BUDGET TRANSMITTAL LETTER	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.

BUDGETARY BASIS	The form of accounting utilized throughout the budget process.
DEBT SERVICE	Payment of interest and repayment of principal to holders of the City's debt instruments (bonds).
DEBT SERVICE FUND	Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
DEFICIT	An excess of expenditures or expenses over resources.
DEPARTMENT	An operational and budgetary unit designated by the City Council to define and organize City operations.
DEPRECIATION	The portion of the cost of a fixed-asset charged as an expense prorated over the estimated life of the asset.
ENCUMBRANCE	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.
ESTIMATED REVENUES	The budgeted, projected revenues expected to be realized during the budget (fiscal) year to finance all or part of the planned expenditures.
EXPENDITURE	The actual payment for goods and services.
EXPENSES	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.
FISCAL YEAR (FY)	A 12-month period of time to which the budget applies. For the City of Rancho Cordova it is July 1 st through June 30 th .
FIXED ASSET	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.).
FULL TIME EQUIVALENT (FTE) POSITION	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).
FUND	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.

FUND BALANCE	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.
GANN	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.
GASB	Governmental Accounting Standards Board.
GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)	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).
GENERAL FUND	The primary governmental fund used to account for all financial resources, except those required to be accounted for in another fund.
GENERAL PLAN	A comprehensive, long-range policy guide intended to promote efficient and desirable growth in the community.
GOVERNMENTAL FUNDS	Distinguished by their measurement focus on determining financial position and changes in financial position.
GRANTS	Contributions of gifts or cash or other assets from another government to be used or expended for a specific purpose, activity or facility.
INFRASTRUCTURE	Facilities that support the continuance and growth of a community. Examples include roads, water lines, sewers, public buildings, parks and airports.
INTERFUND TRANSFERS	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.
LINE ITEM	The description of an object of expenditure, i.e. salaries, supplies, professional services and other operational costs.
MAINTENANCE & OPERATION (M&O) COSTS	The day-to-day operating and maintenance costs of a municipality. These costs include personnel, gas, electric utility bills, telephone expense, reproduction costs, postage and vehicle maintenance

MODIFIED ACCRUAL	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.
NOTES	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.
OBJECT	An individual expenditure account.
OBJECTIVE	A measurable output that an organization strives to achieve within a designated time frame. The achievement of the objective advances an organization toward a corresponding goal.
OPERATING BUDGET	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.
OPERATING DEFICIT	The deficiency of operating revenues under expenditures.
OPERATING EXPENSES	Expenditures for materials, supplies and services which are ordinarily consumed within a fiscal year and which are not included in the program inventories.
OPERATING SURPLUS	The excess of operating revenues over operating expenditures.
ORDINANCE	A formal legislative enactment by the City Council. It is the full force and effect of law within the City boundaries unless pre-empted by a higher form of law.
PERFORMANCE MEASURES	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.
PROGRAM	A group of related activities performed by one or more organizational units for the purpose of accomplishing a City responsibility.
PROPOSED BUDGET	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".

RESERVE	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.
RESOLUTION	A special order of the City Council, which has a lower legal standing than an ordinance.
RESOURCES	Total amounts available for appropriation including estimated revenues, fund transfers and beginning fund balances.
RETAINED EARNINGS	An equity account reflecting the accumulated earnings of an enterprise or internal service fund.
REVENUE	Income received through such sources as taxes, fines, fees, grants or service charges that can be used to finance operations or capital assets.
RISK MANAGEMENT	An organized attempt to protect an organization's assets against accidental loss in the most cost effective manner.
SELF INSURANCE	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).
SERVICE EFFORT	A measure of expected output by a budgetary program.
SPECIAL REVENUE FUNDS	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.
SUBVENTIONS	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.
TAX ALLOCATION BONDS	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.
TRANSFER IN/OUT	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.
TRANSIENT OCCUPANCY TAX (TOT)	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.
TRUST FUNDS	Funds held by the City that are subject to the terms of the trust that created the source of funding.

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

ACRONYMS

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

ABC	Alcohol Beverage Control
AIA	American Institute of Architects
ADA	Americans with Disabilities Act
CACED	California Association of Code Enforcement Officers
CSAC	California Association of Counties
CEQA	California Environmental Quality Act
CIP	Capital Improvement Plan
COP	Certificate of Participation
CDBG	Community Development Block Grant
CFD	Community Facilities District
COPPS	Community Oriented Policing and Problem Solving
CSO	Community Services Officer
CAFR	Comprehensive Annual Financial Report or Annual Financial Report
CAD	Computer Aided Dispatch
CAD/RMS/MDC	Computer Aided Dispatch/Records Management System/Mobile Data Computers
CSA	County Service Area
CTEP	County Transportation Expenditure Plan
CSR's	Customer Service Representative
DOJ	Department of Justice
DBE	Disadvantaged Business Enterprise
DARE	Drug Abuse Resistance Education
E.A.T.	Employee Advisory Team
EIR	Environmental Impact Report
FPPC	Fair Political Practices Commission
FEMA	Federal Emergency Management Administration
FFY	Federal Fiscal Year
FTP	File Transfer Protocol
FEIR	Final Environmental Impact Report
GAAP	Generally Accepted Accounting Principles
GIS	Geographic Information Services
GASB 34	Governmental Accounting Standards Board Statement Number 34
HCP	Habitat Conservation Plan
HACCP	Hazardous Assessment for Critical Control Points
HVAC	Heating Ventilation and Air Conditioning

HUD	Housing and Urban Development
IIPP	Injury and Illness Prevention Program
IVR	Integrated Voice Recognition
ISTEA	Intermodal Surface Transportation Efficiency Act
ISTEA-RTSOP	ISTEA-Regional Traffic Signal Operations Program
ISTEA-STP-5311	ISTEA-Surface Transportation Program-5311
LLESSF	Law Enforcement Supplemental Services
LEED	Leadership in Energy and Environmental Design
LED	Light Emitting Diode
LAFCo	Local Agencies Formation Commission
LLEBG	Local Law Enforcement Block Grant
LTF	Local Transportation Fund
MOU	Memorandum of Understanding
MIH	Mixed Income Housing
MDC	Mobile Data Computing
NRT	Neighborhood Response Team
OES	Office of Emergency Services
PG&E	Pacific Gas & Electric
POST	Police Officers Standards and Training
RHIP	Rancho Cordova Inter-Departmental Enforcement
RCNC	Rancho Cordova Neighborhood Center
RCPD	Rancho Cordova Police Department
RCSC	Rancho Cordova Sister Cities
RIM	Records and Information Management
RMS	Records Management System
RT	Regional Transit
SACOG	Sacramento Area Council of Governments
SCTMFD	Sacramento County Transportation Mitigation Fee
SHRA	Sacramento Housing and Redevelopment Agency
SLMD	Sacramento Landscape Maintenance District
SMUD	Sacramento Municipal Utilities District
SSHCP	South Sacramento Habitat Conservation Plan
SPA	Special Planning Area
SWAT	Special Weapons and Tactics
SEMS	Standardized Emergency Management System
STA	State Transit Assistance
SNIP	Strong Neighborhoods Incentives Improvement Program
SRSP	Sunridge Specific Plan
SDCP	Sunrise Douglas Community Plan

TCRF	Traffic Congestion Relief Fund
TED	Training and Education Development
TED	Transient Enforcement Detail
TOD	Transient Oriented Development
TDA	Transportation Development Act
TEA-21	Transportation Efficiency Act of the 21 st Century
TFCA	Transportation Fund for Clean Air
USGBC	United States Green Building Council
VLIHF	Very Low Income Housing Fund
VINS	Volunteers in Neighborhood Services
WC	Worker's Compensation