

## DRAFT REPORT

# ADDENDUM TO THE JULY 27, 2001 COMPREHENSIVE FISCAL ANALYSIS (CFA) OF THE PROPOSED RANCHO CORDOVA INCORPORATION

Prepared for:

Sacramento Local Agency Formation Commission

Prepared by:

Economic & Planning Systems, Inc.

May 1, 2002

EPS #9293

#### SACRAMENTO

1750 Creekside Oaks Drive, Suite 290  
Sacramento, CA 95833-3647  
www.epsys.com

phone: 916-649-8010  
fax: 916-649-2070



#### BERKELEY

phone: 510-841-9190  
fax: 510-841-9208

#### DENVER

phone: 303-623-3557  
fax: 303-623-9049

**TABLE OF CONTENTS**

---

	<u>PAGE</u>
Introduction.....	1
CFA Addendum Conclusions.....	3
CFA Addendum Modified Assumptions and Methodologies .....	5
Incorporation Impact to Sacramento County and Calculation of “Revenue Neutrality” .....	8
Background on Revenue Neutrality .....	8
Calculation of Revenue Neutrality: Impact Upon the Sacramento County General Fund.....	8
Short-Term Fiscal Impact Upon the Sacramento County .....	12

**APPENDICES**

- LAFCO RECOMMENDED BOUNDARY
- LAFCO RECOMMENDED BOUNDARY (INCLUDES AEROJET)
- LAFCO RECOMMENDED BOUNDARY (NO MATHER COMMERCE CENTER)
- LAFCO RECOMMENDED BOUNDARY (INCLUDES AEROJET - NO MATHER COMMERCE CENTER)

# TABLE OF CONTENTS

---

	<u>PAGE</u>
Map 1 LAFCo Recommended Boundary (February 6, 2002) and Additional Properties .....	2
Figure 1 Summary of General Fund Revenues, Expenditures, and Fund Balances .....	4
Figure 2 Base Fiscal Year 1999-2000 Change in GENERAL FUND Revenues and Expenses to Sacramento County .....	9
Figure 3 Base Fiscal Year 1999-2000 Change in ROAD FUND Revenues and Expenses to Sacramento County .....	11

## **INTRODUCTION**

This report is an Addendum to the July 27, 2001 Comprehensive Fiscal Analysis (CFA) prepared for the proposed Rancho Cordova incorporation. The need for this CFA Addendum is a result of LAFCo Commission modifications and consideration of alternatives to the proposed incorporation boundary.

The Comprehensive Fiscal Analysis (CFA) for the proposed Rancho Cordova incorporation and this CFA Addendum were prepared by Economic & Planning Systems (EPS) under the direction of the Sacramento County Local Agency Formation Commission (LAFCo). The CFA was prepared in accordance with the Cortese-Knox Local Government Reorganization Act of 1985 and the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000. Each of these acts, among other powers granted to LAFCo, specifies the procedures to be followed in response to a petition for incorporation. Specifically, Government Code Section 56800 states that upon receipt of a petition for incorporation, the LAFCo Executive Officer “shall prepare, or cause to be prepared by contract, a comprehensive fiscal analysis.” Sacramento County LAFCo retained the services of EPS to assist in the preparation of the CFA for the proposed Rancho Cordova incorporation.

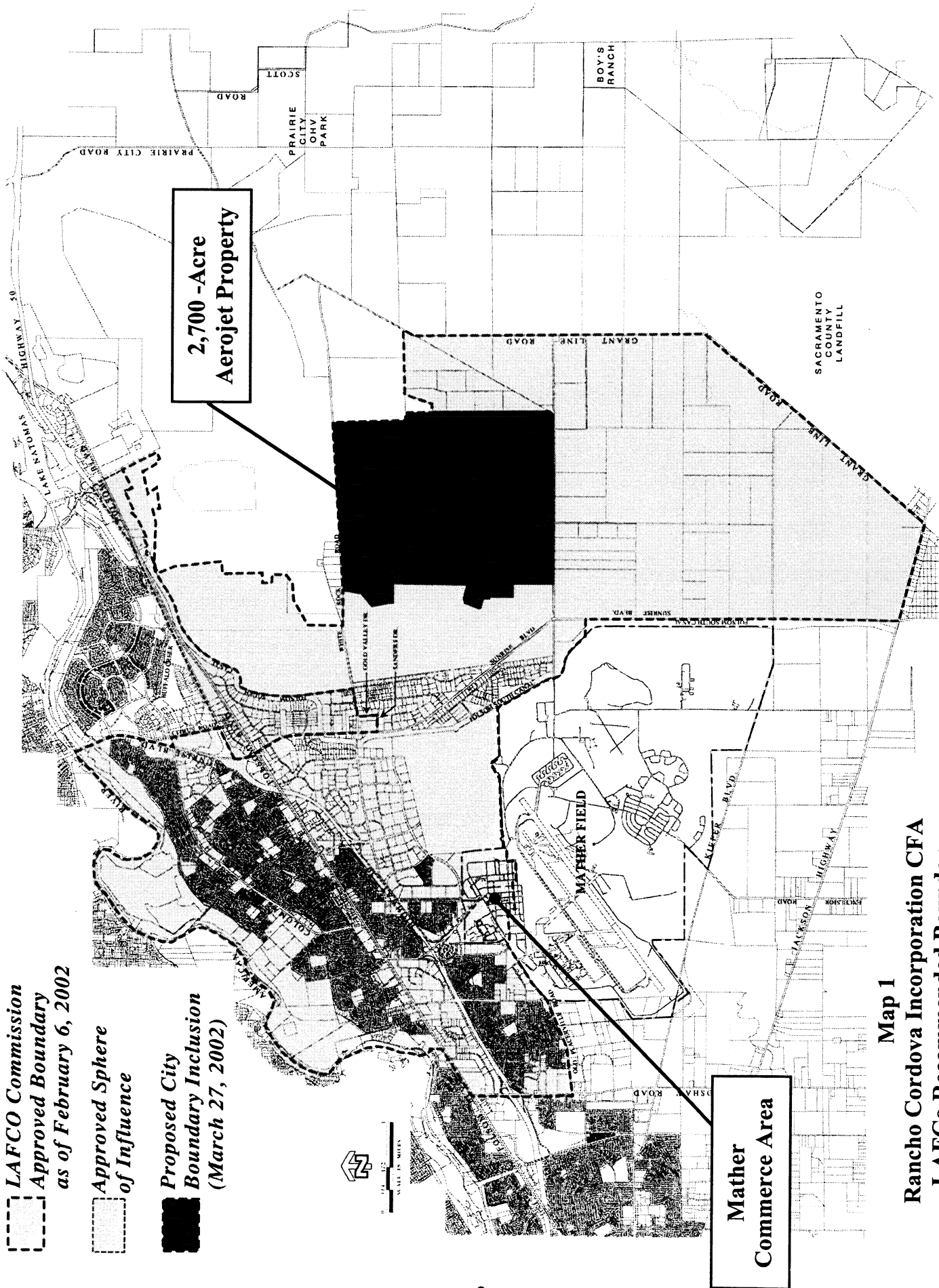
The purpose of this Addendum is to summarize the CFA results for alternative incorporation boundaries the LAFCo Commission (Commission) is currently considering, which include:

- February 6, 2002 LAFCo Recommended Boundary (LAFCo Recommended Boundary)
- LAFCo Recommended Boundary plus the 2,700 acre Aerojet Property;
- LAFCo Recommended Boundary excluding Mather Commerce Center; and,
- LAFCo Recommended Boundary plus the 2,700 acre Aerojet Property and excluding Mather Commerce Center.

**Map 1** shows the LAFCo Recommended Boundary and additional areas, which alone or in combination, make up the Boundary Alternatives.

In calculating the CFA results, this Addendum relies upon the assumptions and methodologies included in the July 27, 2001 CFA except where noted. Accordingly, this Addendum does not restate, but refers to information contained in the July 27, 2001 CFA. Please refer to the following July 27, 2001 CFA sections for the background, assumptions, and methodologies used to calculate the CFA results summarized in this Addendum:





**LAFCO Commission  
Approved Boundary  
as of February 6, 2002**

**Approved Sphere  
of Influence**

**Proposed City  
Boundary Inclusion  
(March 27, 2002)**

**2,700 -Acre  
Aerojet Property**

**Mather  
Commerce Area**

**Map 1  
Rancho Cordova Incorporation CFA  
LAFCo Recommended Boundary  
(February 6, 2002) and Additional Properties**

- Introduction and Conclusions (Key Issues Influencing Feasibility Section) **(Chapter I)**
- Background **(Chapter II)**
- CFA Methodology (unless otherwise specified) **(Chapter III)**
- Public Services Delivery Plan **(Chapter IV)**
- Expenditure Analysis (unless otherwise specified) **(Chapter IV)**
- Revenue Analysis (unless otherwise specified) **(Chapter V)**

## **CFA ADDENDUM CONCLUSIONS**

- 1. The City of Rancho Cordova, under the LAFCo Recommended Boundary and each Boundary Alternative, would be fiscally feasible AFTER making fiscal mitigation payments.**

The proposed City, for the LAFCo Recommended Boundary and each Boundary Alternative described in this CFA Addendum and related public service plan described in the Public Review Draft CFA, would be fiscally feasible after making required mitigation payments to Sacramento County. **Figure 1** summarizes the results of the CFA Addendum for the LAFCo Recommended Boundary and Boundary Alternatives for selected fiscal years within the first nine fiscal years of City operations.

Prior to mitigation, the proposed City of Rancho Cordova experiences annual General Fund surpluses ranging from \$4.8 to \$5.2 million. After making the required mitigation payment, the City experiences annual General Fund surpluses ranging from \$30,000 to \$840,000. Detailed calculations of all fund revenues by source and expenditures by department are shown in **Figures B-1 and C-1 of Appendices A through D.**

All Boundary Alternatives are shown to be fiscally feasible, after making fiscal mitigation payments to the County. The Boundary Alternatives assume that the proposed City would maintain similar service levels to those already provided by the County. As shown in **Figure 1**, the fiscal results of the Boundary Alternatives are nearly equal to the fiscal results of the LAFCo Recommended Boundary. The reason for the similarity is that revenues and expenses of the proposed City as well as the impacts to the Sacramento County General Fund do not change considerably between the alternatives.

# DRAFT

**Figure 1**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Summary of General Fund Revenues, Expenditures, and Fund Balances (All figures in Constant 2000 \$'s)**

Item	FY 2004-2005	FY 2008-2009	FY 2011-2012
<b>LAFCO RECOMMENDED BOUNDARY</b>			
Total General Fund Revenues	\$23,838,000	\$25,716,000	\$26,573,000
Total General Fund Expenditures	\$19,015,000	\$20,844,000	\$20,949,000
<b>General Fund Operating Surplus (Deficit)</b>	<b>\$4,823,000</b>	<b>\$4,872,000</b>	<b>\$5,624,000</b>
Less Mitigation Payment to County [4]	(\$4,138,000)	(\$4,806,000)	(\$5,208,000)
<b>Net Annual Balance After Mitigation Payments</b>	<b>\$685,000</b>	<b>\$66,000</b>	<b>\$416,000</b>
<b>Cumulative General Fund Balance</b>	<b>\$10,347,000</b>	<b>\$10,823,000</b>	<b>\$12,427,000</b>
<b>LAFCO RECOMMENDED BOUNDARY (INCLUDES AEROJET)</b>			
Total General Fund Revenues	\$23,833,000	\$25,695,000	\$26,542,000
Total General Fund Expenditures	\$19,014,000	\$20,842,000	\$20,948,000
<b>General Fund Operating Surplus (Deficit)</b>	<b>\$4,819,000</b>	<b>\$4,853,000</b>	<b>\$5,594,000</b>
Less Mitigation Payment to County [4]	(\$4,133,000)	(\$4,788,000)	(\$5,182,000)
<b>Net Annual Balance After Mitigation Payments</b>	<b>\$686,000</b>	<b>\$65,000</b>	<b>\$412,000</b>
<b>Cumulative General Fund Balance</b>	<b>\$10,347,000</b>	<b>\$10,819,000</b>	<b>\$12,414,000</b>
<b>LAFCO RECOMMENDED BOUNDARY (NO MATHER COMMERCE CENTER)</b>			
Total General Fund Revenues	\$23,806,000	\$25,684,000	\$26,541,000
Total General Fund Expenditures	\$19,015,000	\$20,852,000	\$20,963,000
<b>General Fund Operating Surplus (Deficit)</b>	<b>\$4,791,000</b>	<b>\$4,832,000</b>	<b>\$5,578,000</b>
Less Mitigation Payment to County [4]	(\$4,138,000)	(\$4,806,000)	(\$5,207,000)
<b>Net Annual Balance After Mitigation Payments</b>	<b>\$653,000</b>	<b>\$26,000</b>	<b>\$371,000</b>
<b>Cumulative General Fund Balance</b>	<b>\$10,284,000</b>	<b>\$10,613,000</b>	<b>\$12,088,000</b>
<b>LAFCO RECOMMENDED BOUNDARY (INCLUDES AEROJET &amp; NO MATHER COMMERCE CENTER)</b>			
Total General Fund Revenues	\$23,801,000	\$25,663,000	\$26,510,000
Total General Fund Expenditures	\$19,014,000	\$20,851,000	\$20,962,000
<b>General Fund Operating Surplus (Deficit)</b>	<b>\$4,787,000</b>	<b>\$4,812,000</b>	<b>\$5,548,000</b>
Less Mitigation Payment to County [4]	(\$4,133,000)	(\$4,788,000)	(\$5,182,000)
<b>Net Annual Balance After Mitigation Payments</b>	<b>\$654,000</b>	<b>\$24,000</b>	<b>\$366,000</b>
<b>Cumulative General Fund Balance</b>	<b>\$10,284,000</b>	<b>\$10,610,000</b>	<b>\$12,075,000</b>

*Tech Add Figure 1*

- 2. Revenues transferred to the new city for the proposed City of Rancho Cordova exceed expenditures transferred; however, the terms of the fiscal mitigation agreed to by the Incorporation Proponents, Sacramento County, and LAFCo enables the proposed City to remain fiscally feasible while meeting the agreed upon mitigation to Sacramento County.**

Government Code 56815 states that LAFCo “shall not approve a proposal that includes an incorporation unless it finds that the following two quantities are substantially equal: (1) Revenues currently received by the local agency transferring the affected territory which, but for the operation of this section, would accrue to the local agency receiving the affected territory [and] (2) Expenditures currently made by the local agency transferring the affected territory for those services which will be assumed by the local agency receiving the affected territory.”

If the revenue loss is not substantially similar to the service cost savings for any entity, then the proposal must be denied, or, alternatively, action must be taken by LAFCo to mitigate the loss. Possible LAFCo actions, as defined in the Section, include: “1) the County and all of the subject agencies agree to the proposed transfer, or 2) the negative fiscal effect has been adequately mitigated by tax sharing agreements, lump-sum payments, payments over a fixed period of time, or any other terms and conditions pursuant to Section 56886.”

As defined in Government Code Section 56815 and calculated as a part of this CFA Addendum, the difference between revenues and expenditures transferred is a negative annual County General Fund impact ranging from approximately \$6.8 to \$6.9 million for the LAFCo Recommended Boundary and Boundary Alternatives. According to the terms of the mitigation agreement between the Incorporation Proponents, Sacramento County, and LAFCo, an amount equal to the full fiscal mitigation amount over 25 years in constant dollars will be paid to Sacramento County. The last section of this Addendum, “Incorporation Impact to Sacramento County and Calculation of Revenue Neutrality,” describes the fiscal mitigation terms and payment structure in detail.

## **CFA ADDENDUM MODIFIED ASSUMPTIONS AND METHODOLOGIES**

The following sections discuss the modified assumptions and methodologies in the CFA Addendum. While the CFA has attempted to be precise in estimating revenues and expenditures for the LAFCo Recommended Boundary and Boundary Alternatives, there are certain limitations, based on the data available, to precisely modifying estimates for the various Boundary Alternatives.

### **Assessed Value**

The total assessed value of the proposed City is used to determine the base year property tax transfer from the County to the proposed City and the property tax allocation factor for future property tax revenue. The CFA estimated the assessed value of the LAFCo Recommended Boundary and Boundary Alternatives based on information provided by the Sacramento County Assessor's Office. The CFA estimates the assessed value of the LAFCo Recommended Boundary and the Boundary Alternatives for Fiscal Year 1999-2000 range between approximately \$2.1 to \$2.2 billion. These estimates replace the previous assessed values located in the July 27, 2001 CFA.

In estimating the assessed value of the LAFCo Recommended Boundary and Boundary Alternatives, the CFA used the Fiscal Year 1999-2000 assessed value of the Alternative One incorporation boundary as a base value. The Assessor's Office provided requested assessed value data for Fiscal Year 2001-2002 for specified areas identified in the LAFCo Recommended Boundary and Boundary Alternatives. As the assessed value of the Alternative One boundary was for Fiscal Year 1999-2000, the Fiscal Year 2001-2002 assessed value for each area (provided by the Assessor's Office) was discounted by 2.5 percent per year in order to derive the Fiscal Year 1999-2000 assessed value. The assessed values of these areas were added to the Alternative One boundary to produce the new assessed value estimates for the LAFCo Recommended Boundary and each Boundary Alternative.

### **Sales Tax Revenue**

The original base year sales tax revenue estimates for the Petition Boundary and initial five boundary alternatives analyzed in the Public Review Draft CFA were provided by the State Board of Equalization. In completing the CFA Addendum, the CFA used the following methodology to update the sales tax revenue estimate within the LAFCo Recommended Boundary and Boundary Alternatives:

1. Sales tax revenue generated within the original Petition Boundary Alternative but outside of the LAFCo Recommended Boundary and Boundary Alternatives was identified.
2. Revenue identified in #1 was subtracted from Petition Boundary Alternative total sales tax revenue.

EPS verified the location of sales tax revenue permits adjacent to the revised incorporation boundary, particularly along Sunrise Boulevard, to determine whether sales occurred within or outside of the identified boundary.

Use of this methodology produces a base year sales tax revenue estimate (prior to an estimate of unallocated sales tax) of approximately \$8.7 million for the LAFCo Recommended Boundary, slightly higher than the Alternative One estimate of approximately \$8.5 million. Sales tax revenue for the Boundary Alternatives is assumed

to be the same as the LAFCo Recommended Boundary as no identifiable sales tax revenue generating businesses were identified within the boundaries of both Mather Commerce Center and the 2,700 acre Aerojet property in the base year.

### **Sheriff's Department Expenditure**

The CFA Addendum generated Sheriff's Department costs estimates by subtracting revenue and cost items for the various July 27, 2001 incorporation Petition Boundary Alternatives to arrive at an estimated Fiscal Year 1999-2000 cost for the LAFCo Recommended Boundary. The following methodology was used in the CFA Addendum to estimate Sheriff's Department costs:

1. Sheriff Department costs for Alternative Three were subtracted from Petition Boundary Sheriff costs in order to isolate costs associated with Mather Field.
2. Sheriff Department costs under item #1 were subtracted from Alternative Two costs to estimate Sheriff Department costs for the LAFCo Recommended Boundary.

This Sheriff Department cost estimate for the LAFCo Recommended Boundary is based on the best information currently available. While the Sheriff's Department understands the methodology used to derive the CFA Addendum cost estimate; they did not directly provide the updated cost estimate.

In addition to the modified base year Sheriff's Department costs, the CFA Addendum includes a revised inflation factor used to escalate law enforcement costs for the proposed City in future years by substituting a per capita methodology with a persons served methodology. A persons served methodology is defined as population plus 50 percent of employees. The use of persons served methodology acknowledges the high employment base of the proposed City and thus the sensitivity of law enforcement cost increases to both population and employment growth over time.

The CFA Addendum assumes for the base fiscal year that, based on available data, there is no measurable difference in Sheriff Department cost estimates between the LAFCo Recommended Boundary and the Boundary Alternatives. The undeveloped status of the Aerojet property and similar status of large portions within the Mather Commerce Center, in the base fiscal year, support this CFA Addendum assumption. In addition, the original range between Sheriff Department cost estimates for the Petition Boundary and Boundary Alternatives (excluding Alternative One) was narrow, ranging from approximately \$150,000 to \$430,000, or only 1.25 to 3.60 percent of total estimated costs. Consequently, the potential effect of law enforcement cost changes for the Boundary Alternatives, within the narrow possible range, would not alter the findings of this CFA Addendum.

### **Other CFA Revenues and Costs**

Other revenue and expenditure items, such as franchise fee revenues, utility user tax, business license tax, etc., were revised according to revised, population, employment, and development projections for the LAFCo Recommended Boundary and Boundary Alternatives.

In addition, the CFA Addendum assumes that the City would meet necessary filing deadlines in order to receive the first year's property tax allocation. The majority of this revenue is used to meet the City's fiscal mitigation obligation as outlined in the following section of this Addendum.

## **INCORPORATION IMPACT TO SACRAMENTO COUNTY AND CALCULATION OF "REVENUE NEUTRALITY"**

### **BACKGROUND ON REVENUE NEUTRALITY**

In September of 1992, the Governor signed AB 3027 into law, which requires that any proposal that includes an incorporation should result in a similar exchange of both revenue and responsibility for service delivery among the county, the proposed city, and other subject agencies.

This bill has generally been construed to mean that an incorporation should be "revenue neutral," although that exact terminology was never defined. In sum, the cost of services to be transferred should be "substantially equal" to the amount of revenue to be transferred.

According to Government Code Section 56815, if the revenue loss is greater than the service loss for any entity, then the proposal should be denied, or action should be taken by LAFCo to mitigate the loss. Possible actions include; "1) the County and all of the subject agencies agree to the proposed transfer, or 2) the negative fiscal effect has been adequately mitigated by tax sharing agreements, lump-sum payments, payments over a fixed period of time, or any other terms and conditions pursuant to Section 56886."

### **CALCULATION OF REVENUE NEUTRALITY: IMPACT UPON THE SACRAMENTO COUNTY GENERAL FUND**

The incorporation of Rancho Cordova would change the operating budget of Sacramento County in both the short term and long term. The extent of these impacts is dependent upon what services the City would provide and the manner in which the services and revenues are transferred to the City, some of which is dependent upon the determinations made by LAFCo. The assumptions and forecasts in the CFA Addendum estimate these effects.

In general, Sacramento County would lose revenue, but also realize a reduction in expenditures. To the extent that the revenue producing aspects being transferred to the City (e.g., property tax base and sales tax base) exceed the costs of services being transferred to the new City, the County would realize a long-term fiscal impact.

**SACRAMENTO COUNTY GENERAL FUND**

**Figure 2** summarizes the comparison of General Fund revenues and services lost or transferred by Sacramento County upon incorporation of Rancho Cordova for the LAFCo Recommended Boundary and the Boundary Alternatives. More detailed presentations of these calculations are located in **Figure D-1** of each **Appendix**. **Figure 2** represents the financial impacts of incorporation on the Sacramento County General Fund based on base Fiscal Year 1999–2000 information. The revenue neutrality amount is calculated using the base year revenue and expenditure estimates provided by Sacramento County and other agencies discussed in **Chapter V** of the Public Review CFA, and the modified assumptions outlined in this CFA Addendum.

**Figure 2**  
**Base Fiscal Year 1999–2000 Change in GENERAL FUND**  
**Revenues and Expenses to Sacramento County [1]**

Item	FY 1999-2000 Total			
	LAFCo Rec. Boundary	LAFCo Rec. Boundary (Includes Aerojet)	LAFCo Rec. Boundary No Mather Commerce Center	LAFCo Rec. Boundary (includes Aerojet) No Mather Commerce Center
Total Revenues Transferred	\$18,270,550	\$18,270,747	\$18,238,840	\$18,239,037
Total Net Cost of Services Transferred	\$11,402,604	\$11,402,604	\$11,402,604	\$11,402,604
County Surplus or (Deficit)	(\$6,867,946)	(\$6,868,143)	(\$6,836,236)	(\$6,836,433)

[1] Calculations based on actual revenues and expenses for Fiscal Year 1999–2000.

Interpreting this chart for the base Fiscal Year 1999–2000, indicates the following:

- The County would lose between approximately \$18.2 and \$18.3 million in general purpose revenue as a result of incorporation. These revenues are those transferred to the new City upon incorporation. The City would have other revenue sources in addition to these sources that are transferred from the County.



- The County would lose approximately \$11.4 million in net General Fund service responsibility costs as a result of the incorporation. The provision of these services becomes the responsibility of the new City.
- The net impact on the County's General Fund is a loss of approximately \$6.8-\$6.9 million more in revenues than in service costs.

As **Figure 2** demonstrates, the net impact on the County's General Fund does not vary significantly between the LAFCo Recommended Boundary and Boundary Alternatives. Inclusion of the Aerojet property or exclusion of the Mather Commerce Center does not significantly alter the impact to Sacramento County and the fiscal results of the CFA Addendum for the following reasons:

- The Aerojet property is in a nearly vacant and undeveloped state with little or no associated costs or revenues for the base year;
- The CFA assumes planned development of the Aerojet property is beyond the period shown in the CFA and its long-term fiscal impacts upon the City are uncertain;
- Mather Commerce Center is in a redevelopment project area managed by the Sacramento Housing and Redevelopment Agency (SHRA); therefore, property tax revenue generated within the area is retained by SHRA for use in the redevelopment project; and,
- Mather Commerce Center has no identifiable sales tax revenue in the base Fiscal Year.

### SACRAMENTO COUNTY ROAD FUND

**Figure 3** summarizes the comparison of Road Fund revenues and services lost by Sacramento County upon incorporation of Rancho Cordova for the LAFCo Recommended Boundary and Boundary Alternatives.

**Figure 3  
Base Fiscal Year 1999-2000 Change in ROAD FUND  
Revenues and Expenses to Sacramento County [1]**

Item	FY 1999-2000 Total			
	LAFCo Rec. Boundary	LAFCo Rec. Boundary (Includes Aerojet)	LAFCo Rec. Boundary No Mather Commerce Center	LAFCo Rec. Boundary (includes Aerojet) No Mather Commerce Center
Total Revenues Transferred	\$982,808	\$982,616	\$982,808	\$982,616
Total Net Cost of Services Transferred	\$1,768,800	\$1,768,800	\$1,768,800	\$1,768,800
County Surplus or (Deficit)	\$785,992	\$786,184	\$785,992	\$786,184

[1] Calculations based on actual revenues and expenses for Fiscal Year 1999-2000.

Interpreting this chart for the base Fiscal Year 1999-2000, indicates the following:

- The County would lose approximately \$980,000 in Road Fund revenue as a result of incorporation. These revenues are those transferred to the new City upon incorporation.
- The County would lose approximately \$1.8 million in net Road Fund service responsibility costs as a result of the incorporation. The provision of these services becomes the responsibility of the new City.
- The net impact on the County's Road Fund is a gain of approximately \$800,000.

During completion of the July 27, 2001 CFA, there was discussion among the Incorporation Proponents, County, and LAFCo on whether it would be permissible to reduce the General Fund deficit with the Road Fund surplus in order to lessen the net fiscal impact of incorporation to Sacramento County. Sacramento County Counsel successfully argued the use of restricted revenues such as the Road Fund surplus to reduce the net fiscal mitigation amount was subject to legal challenge. Consequently, the CFA Addendum does not include the Road Fund surplus as a means to offset the General Fund impact of incorporation upon Sacramento County.

## **SHORT-TERM FISCAL IMPACT UPON SACRAMENTO COUNTY**

Sacramento County experiences a short-term fiscal effect following incorporation as a result of services it is obligated to provide during the initial (transition) year of the City. By law, the County must continue to provide services to the newly incorporated City for the remainder of the Fiscal Year in which the City incorporates. The CFA assumes incorporation would occur July 1, 2003. With this incorporation date, Sacramento County would continue to provide services to the new City until June 30, 2004.

The CFA Addendum assumes the County would expend approximately \$6.2 million in 2002 dollars for services to the new city during the transition year. This amount is net of offsetting department service revenues and three months of sales tax revenues that would be retained by Sacramento County immediately following incorporation.

In addition, the net cost of transition year services provided by Sacramento County will be further reduced by a first year payment of \$3.5 million from the City to the County. This negotiated payment is a result of the fiscal mitigation negotiations between the incorporation proponents and Sacramento County and is reflected in the proposed LAFCo Terms and Conditions of Incorporation.

The reason that this impact upon Sacramento County is considered short term is that the City is obligated to repay the County for the net cost of transition year services provided. The CFA Addendum shows the approximately \$6.2 million (in 2002/03 \$) in net transition-year County service costs being paid back over a five year period, with interest. The CFA estimates that payments from the City to the County during the repayment period would be between \$1.1 and 1.3 million per year in constant dollars.

## **TABLE OF CONTENTS**

---

### **APPENDICES**

#### **LAFCo RECOMMENDED BOUNDARY**

LAFCo Recommended Boundary From February 6, 2002

#### **LAFCo RECOMMENDED BOUNDARY (INCLUDES AEROJET)**

LAFCo Recommended Boundary Including Approximately 2,700 Acres of Aerojet Property

#### **LAFCo RECOMMENDED BOUNDARY (NO MATHER COMMERCE CENTER)**

LAFCo Recommended Boundary Excluding The Mather Commerce Center Area

#### **LAFCo RECOMMENDED BOUNDARY (INCLUDES AEROJET - NO MATHER COMMERCE CENTER)**

LAFCo Recommended Boundary Including Approximately 2,700 Acres of Aerojet Property but Excluding the Mather Commerce Center Area

# LAFCo RECOMMENDED BOUNDARY

LAFCo Recommended Boundary From February 6, 2002

## **Fiscal Impact Summary and Assumption Tables**

- A-1 Summary of Revenues and Expenses
- A-2 Detailed Summary of Revenues and Expenses (2 pages)
- A-3 Demographic Assumptions
- A-4 General Assumptions
- A-5 Land Use Assumptions
- A-6 Development Schedule
- A-7 Population and Employment Projections
- A-8 Assessed Value Calculation

## **Revenue Estimating Tables**

- B-1 Annual Revenue Estimate
- B-2 Revenue Estimate Notes (3 pages)
- B-3 Transfers in for Admin. Services for Water and Sewer Enterprises
- B-4 Calculation of Property Tax Transfer
- B-5 Calculation of Net General Fund Cost by Department
- B-6 County Property Tax as a Percentage of Revenue Available for General Purposes
- B-7 Calculation of Net County Cost by Department

## **Expenditure Estimating Tables**

- C-1 Annual Expenditure Estimate
- C-2 Expenditure Estimate Notes (2 pages)
- C-3 City Manager and City Clerk Cost Estimates
- C-4 Finance Department Cost Estimates
- C-5 Public Works/Community Development Department Cost Estimates

## **Revenues and Expenses to Fresno County**

- D-1 Change in General Fund Revenues and Expenses to Fresno County
- D-2 Calculation of Cost Savings to County for Services Transferred to New City
- D-3 Change in Road Fund Revenues and Expenses to Fresno County

# DRAFT

Figure A-1  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Summary of Revenues and Expenses (All figures in Constant 2000 \$'s)

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary

Item	Fiscal Year Ending											
	2004	2005	2006	2007	2008	2009	2010	2011	2012			
<b>GENERAL FUND</b>												
Total General Fund Revenues	\$20,180,498	\$23,838,019	\$24,331,245	\$24,844,779	\$25,302,964	\$25,715,747	\$26,126,632	\$26,087,437	\$26,572,980			
Total General Fund Expenditures	\$6,372,850	\$19,014,575	\$19,737,042	\$20,102,823	\$20,517,634	\$20,843,551	\$20,233,539	\$20,592,433	\$20,949,217			
<b>General Fund Operating Surplus/(Deficit)</b>	<b>\$13,807,648</b>	<b>\$4,823,444</b>	<b>\$4,594,203</b>	<b>\$4,741,956</b>	<b>\$4,785,331</b>	<b>\$4,872,196</b>	<b>\$5,893,094</b>	<b>\$5,495,004</b>	<b>\$5,623,763</b>			
Prior to Mitigation												
Less Mitigation Payment to County [1]	(\$4,145,840)	(\$4,138,354)	(\$4,400,928)	(\$4,600,753)	(\$4,710,164)	(\$4,805,924)	(\$5,050,656)	(\$5,149,101)	(\$5,207,526)			
<b>Net Annual Balance After Mitigation Payments</b>	<b>\$9,661,809</b>	<b>\$685,090</b>	<b>\$193,275</b>	<b>\$141,203</b>	<b>\$75,166</b>	<b>\$66,272</b>	<b>\$842,438</b>	<b>\$345,902</b>	<b>\$416,238</b>			
<b>ROAD MAINTENANCE FUND</b>												
Road Fund Revenues	\$2,242,044	\$2,264,322	\$2,287,357	\$2,310,678	\$2,333,641	\$2,362,836	\$2,390,873	\$2,236,126	\$2,284,183			
Road Fund Expenses	\$2,242,044	\$2,264,322	\$2,287,357	\$2,310,678	\$2,333,641	\$2,362,836	\$2,390,873	\$2,236,126	\$2,284,183			
<b>Road Fund Operating Surplus (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>OTHER RESTRICTED FUND</b>												
Other Restricted Fund Revenues	\$0	\$1,641,299	\$1,659,283	\$1,677,267	\$1,959,892	\$1,930,085	\$1,740,469	\$1,758,453	\$1,776,437			
Other Restricted Fund Expenditures	\$0	\$1,641,299	\$1,659,283	\$1,677,267	\$1,959,892	\$1,930,085	\$1,740,469	\$1,758,453	\$1,776,437			
<b>Other Restr. Fund Operating Surplus (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>All Funds Annual Operating Surplus/(Deficit)</b>	<b>\$9,661,809</b>	<b>\$685,090</b>	<b>\$193,275</b>	<b>\$141,203</b>	<b>\$75,166</b>	<b>\$66,272</b>	<b>\$842,438</b>	<b>\$345,902</b>	<b>\$416,238</b>			
<b>All Funds Balance</b>	<b>\$9,661,809</b>	<b>\$10,346,899</b>	<b>\$10,540,173</b>	<b>\$10,681,376</b>	<b>\$10,756,543</b>	<b>\$10,822,815</b>	<b>\$11,665,253</b>	<b>\$12,011,155</b>	<b>\$12,427,393</b>			

"abb\_sum"

[1] Based on a percentage of property tax retained by Sacramento County per the mitigation agreement between Sacramento County and the incorporation proponents.

# DRAFT

LAFCO Recommended  
Boundary

**Figure A-2**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Detailed Summary of Revenues and Expenses (All figures in Constant 2000 \$'s)**

Item	Fiscal Year Ending									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	
<b>General Fund Revenues</b>										
Property Taxes	\$4,252,143	\$4,356,162	\$4,632,556	\$4,973,787	\$5,233,516	\$5,492,484	\$5,772,178	\$6,057,766	\$6,312,152	
Sales Tax [1]	\$7,457,257	\$10,021,297	\$10,099,585	\$10,177,873	\$10,272,961	\$10,368,049	\$10,463,137	\$10,558,225	\$10,653,313	
Utility User Tax	\$2,367,034	\$2,393,659	\$2,422,893	\$2,466,078	\$2,509,262	\$2,553,121	\$2,596,980	\$2,646,071	\$2,694,113	
Real Property Transfer Tax	\$205,188	\$210,074	\$222,785	\$235,459	\$248,096	\$260,696	\$274,304	\$274,304	\$286,208	
Unitary Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transient Occupancy Tax	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	
Franchise Fees	\$166,871	\$170,873	\$174,874	\$178,887	\$182,899	\$187,944	\$192,781	\$196,793	\$200,806	
Business License Tax	\$95,099	\$96,480	\$97,860	\$99,279	\$100,697	\$102,115	\$103,533	\$104,952	\$106,370	
Building Permit Fees (Fund Transfer In)	\$0	\$136,238	\$136,238	\$136,238	\$175,163	\$167,378	\$136,238	\$136,238	\$136,238	
Planning Fees	\$0	\$314,969	\$404,823	\$436,188	\$438,019	\$439,859	\$441,709	\$443,567	\$445,435	
Fines and Penalties	\$52,754	\$54,115	\$55,476	\$56,837	\$58,198	\$59,948	\$61,620	\$62,981	\$64,342	
State Motor Vehicle License Fees	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,189,362	\$3,256,825	
Investment Earnings	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
<b>Total General Fund Revenues</b>	<b>\$20,180,498</b>	<b>\$23,838,019</b>	<b>\$24,331,245</b>	<b>\$24,844,779</b>	<b>\$25,302,964</b>	<b>\$25,715,747</b>	<b>\$26,126,632</b>	<b>\$26,087,437</b>	<b>\$26,572,980</b>	
<b>General Fund Expenditures</b>										
City Council	\$79,000	\$74,000	\$75,000	\$76,000	\$77,000	\$78,000	\$79,000	\$80,000	\$81,000	
Elections	\$20,960	\$0	\$22,582	\$0	\$23,818	\$0	\$25,023	\$0	\$26,104	
City Manager	\$265,900	\$266,830	\$288,772	\$403,301	\$404,918	\$406,543	\$451,039	\$452,894	\$454,759	
City Clerk	\$191,000	\$187,359	\$208,929	\$209,599	\$210,272	\$210,948	\$254,492	\$255,389	\$256,291	
City Attorney	\$550,000	\$510,000	\$520,200	\$530,604	\$541,216	\$552,040	\$563,081	\$574,343	\$585,830	
Finance	\$361,900	\$332,557	\$354,728	\$356,002	\$399,720	\$401,219	\$458,984	\$460,778	\$462,582	
Administrative Services	\$124,250	\$194,294	\$325,437	\$448,652	\$450,420	\$452,198	\$453,984	\$516,357	\$518,464	
Property Tax Administration	\$129,849	\$133,026	\$141,466	\$151,887	\$159,818	\$167,726	\$176,267	\$184,988	\$192,757	
LAFCo Cost Share	\$11,502	\$11,790	\$12,085	\$12,387	\$12,696	\$13,014	\$13,339	\$13,673	\$14,014	
Law Enforcement	\$0	\$13,415,778	\$13,698,609	\$13,981,439	\$14,326,005	\$14,658,193	\$14,941,023	\$15,223,854	\$15,506,684	
Animal Control	\$0	\$92,974	\$95,312	\$97,650	\$99,989	\$102,995	\$105,868	\$108,206	\$110,545	
Planning	\$207,500	\$629,938	\$809,647	\$872,377	\$876,039	\$879,719	\$883,417	\$887,134	\$890,870	
Public Works Administration	\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233	
Non-Departmental [2]	\$671,386	\$858,386	\$871,483	\$861,238	\$642,091	\$638,918	\$684,589	\$673,644	\$670,503	
Contingency	\$136,802	\$844,183	\$880,081	\$898,957	\$920,132	\$937,040	\$963,502	\$980,592	\$997,582	
Loan Re-payment to County [3]	\$3,500,000	\$1,286,731	\$1,255,348	\$1,224,729	\$1,194,858	\$1,165,715	\$0	\$0	\$0	
<b>Total General Fund Expenditures</b>	<b>\$6,372,850</b>	<b>\$19,014,575</b>	<b>\$19,737,042</b>	<b>\$20,102,823</b>	<b>\$20,517,634</b>	<b>\$20,843,551</b>	<b>\$20,233,539</b>	<b>\$20,592,433</b>	<b>\$20,949,217</b>	
<b>General Fund Operating Surplus (Deficit)</b>	<b>\$13,807,648</b>	<b>\$4,823,444</b>	<b>\$4,594,203</b>	<b>\$4,741,956</b>	<b>\$4,785,331</b>	<b>\$4,872,196</b>	<b>\$5,893,094</b>	<b>\$5,495,004</b>	<b>\$5,623,763</b>	
Less Mitigation Payment to County [4]	(\$4,145,840)	(\$4,138,354)	(\$4,400,928)	(\$4,600,753)	(\$4,710,164)	(\$4,805,924)	(\$5,050,656)	(\$5,149,101)	(\$5,207,526)	
<b>Net Annual Balance After Mitigation Payments</b>	<b>\$9,661,809</b>	<b>\$685,090</b>	<b>\$193,275</b>	<b>\$141,203</b>	<b>\$75,166</b>	<b>\$66,272</b>	<b>\$842,438</b>	<b>\$345,902</b>	<b>\$416,238</b>	

# DRAFT

Figure A-2  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Detailed Summary of Revenues and Expenses (All figures in Constant 2000 \$'s)

LAFCO Recommended  
 Boundary

CFA Addendum - Dated May 1, 2002

Item	Fiscal Year Ending										2012	
	2004	2005	2006	2007	2008	2009	2010	2011				
<b>Road Maintenance Fund Revenues</b>												
Gas Taxes	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,224,867
Measure A	\$845,771	\$867,591	\$889,411	\$911,231	\$933,052	\$961,108	\$987,915	\$1,009,735	\$1,031,555	\$1,059,735	\$1,087,915	\$1,031,555
Road Fund Property Tax	\$18,701	\$19,158	\$20,374	\$21,875	\$23,017	\$24,156	\$25,386	\$26,642	\$27,761	\$29,081	\$30,401	\$27,761
<b>Total Road Maintenance Fund Revenues</b>	<b>\$2,242,044</b>	<b>\$2,264,322</b>	<b>\$2,287,357</b>	<b>\$2,310,678</b>	<b>\$2,333,641</b>	<b>\$2,362,836</b>	<b>\$2,390,873</b>	<b>\$2,419,953</b>	<b>\$2,449,033</b>	<b>\$2,478,113</b>	<b>\$2,507,193</b>	<b>\$2,284,183</b>
<b>Road Maintenance Fund Expenditures</b>												
Road Maint. Expenditures (100% of rev.'s)	\$2,242,044	\$2,264,322	\$2,287,357	\$2,310,678	\$2,333,641	\$2,362,836	\$2,390,873	\$2,419,953	\$2,449,033	\$2,478,113	\$2,507,193	\$2,284,183
<b>Road Fund Operating Surplus (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Restricted Revenues</b>												
Building and Permit Fees (100% Cost Portion)	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250
Public Works - Site Development Services	\$0	\$733,049	\$751,033	\$769,017	\$792,142	\$814,235	\$832,219	\$850,203	\$868,187	\$886,171	\$904,155	\$868,187
<b>Total Other Restricted Revenues</b>	<b>\$0</b>	<b>\$1,641,299</b>	<b>\$1,659,283</b>	<b>\$1,677,267</b>	<b>\$1,959,892</b>	<b>\$1,930,085</b>	<b>\$1,740,469</b>	<b>\$1,758,453</b>	<b>\$1,776,437</b>	<b>\$1,796,425</b>	<b>\$1,812,405</b>	<b>\$1,776,437</b>
<b>Other Restricted Expenditures</b>												
Building and Permit Fees (100% Cost Portion)	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250
Public Works - Site Development Services	\$0	\$733,049	\$751,033	\$769,017	\$792,142	\$814,235	\$832,219	\$850,203	\$868,187	\$886,171	\$904,155	\$868,187
<b>Total Other Restricted Expenditures</b>	<b>\$0</b>	<b>\$1,641,299</b>	<b>\$1,659,283</b>	<b>\$1,677,267</b>	<b>\$1,959,892</b>	<b>\$1,930,085</b>	<b>\$1,740,469</b>	<b>\$1,758,453</b>	<b>\$1,776,437</b>	<b>\$1,796,425</b>	<b>\$1,812,405</b>	<b>\$1,776,437</b>
<b>Other Restr. Funds Operating Surplus (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>All Funds Annual Operating Surplus/(Deficit)</b>	<b>\$9,661,809</b>	<b>\$685,090</b>	<b>\$193,275</b>	<b>\$141,203</b>	<b>\$75,166</b>	<b>\$66,272</b>	<b>\$842,438</b>	<b>\$345,902</b>	<b>\$416,238</b>	<b>\$491,793</b>	<b>\$567,348</b>	<b>\$416,238</b>
<b>All Funds Balance</b>	<b>\$9,661,809</b>	<b>\$10,346,899</b>	<b>\$10,540,173</b>	<b>\$10,681,376</b>	<b>\$10,756,543</b>	<b>\$10,822,815</b>	<b>\$11,665,253</b>	<b>\$12,011,155</b>	<b>\$12,427,393</b>	<b>\$12,843,631</b>	<b>\$13,260,979</b>	<b>\$12,427,393</b>

"final\_sum"

- [1] The County continues to collect sales tax during the first three months following incorporation. The City will receive nine months of sales tax revenue in the first fiscal year.
- [2] Non-Departmental includes office rent, supplies, insurance, and general plan and code development.
- [3] Loan repayment based on cost of services provided by County in first year of City operation. Amount of first year service cost borrowed by City is net of one quarter's worth of sales tax revenue and a one-time payment of \$3.5 million.
- [4] Based on a percentage of property tax retained by Sacramento County per the mitigation agreement between Sacramento County and the incorporation proponents.



# DRAFT

Table A-3  
Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
Demographic Assumptions

LAFCO Recommended  
Boundary

Item	Value
<b>Proposed City of Rancho Cordova</b>	
<b>2000 Estimates</b>	
Population [1]	52,170
Retail Employment [2]	5,805
Other Employment [2]	42,808
Government/Education	5,401
<b>Total Employment</b>	<b>54,014</b>
Persons Served [3]	79,177
Registered Voters [4]	24,387
Population [1]	52,170
Voters as % of Population	46.7%
Persons per Single Family Occupied Household / Unit [5]	2.7
Persons per Multi Family Occupied Household / Unit [5]	2.7
Persons per Mobile Home Occupied Household / Unit [5]	2.7
Occupancy Rate [5]	96.0%
Square Feet per Retail Employee [6]	450
Square Feet per Other Employee [6]	600
Square Feet per Other Employee (Redevelopment) [6]	1,000
<b>Sacramento County</b>	
<b>2000 Estimates</b>	
Unincorporated Population [7]	642,700
City Population [7]	566,800
<b>Total County Population</b>	<b>1,209,500</b>
Unincorporated Employment [2]	230,980
Unincorporated Persons Served [3]	758,190

dem\_assmps"

- [1] Based on Sacramento Area Council of Governments (SACOG), and EPS estimates.  
[2] Based on SACOG projections updated February 1999.  
[3] Persons served equals the population plus 50% of the employees in the proposed city.  
[4] Registered voters as of August 16, 2000 from the Sacramento County Registrar's Office.  
[5] Based on SACOG and CA Department of Finance (DOF) estimates.  
[6] EPS estimates of square feet per employee assumptions.  
[7] Based on January 2000 CA DOF estimates.

Source: SACOG, CA Department of Finance, and EPS.

# DRAFT

**Table A-4  
Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
General Assumptions**

<b>LAFCO Recommended Boundary</b>
---------------------------------------

Item	Value
First Year of Operations - Fiscal Year Ending [1]	2004
Dollars Discounted to Fiscal Year	2000
% of FY 2003-2004 that City is incorporated	100%
Inflation (Discount) Rate [2]	2.5%
Property Appreciation Rate [3]	2.5%
Assessed Value Increase of Existing Development [4]	2.5%
Assessed Value Increase for New Development [5]	2.2%
Market Value per Dwelling Unit (existing) [6]	\$140,000
Market Value per Commercial Sq. Ft. (existing)	\$80
FY 1999-00 Base Assessed Value within Proposed City [7]	\$2,094,180,121
FY 2000-01 Base Assessed Value within Proposed City [7]	\$2,214,784,028
Property Tax Rate	1.0%

*"gen\_assmps"*

- [1] Single years are used to denote fiscal years. For example, 2003 refers to the fiscal year starting in July 2002 and ending in June 2003.
- [2] Discount rate is factor used in estimating present value of any inflated dollars.
- [3] Equal to inflation rate. Assumes no real market appreciation above inflation.
- [4] This percentage estimates the increase in annual A.V. which includes a 2% increase for properties not sold during a year, and a higher percent increase for properties sold during a year (the assessed value being set at the sales price / market value).
- [5] The assessed value of new development after it is developed is not assumed to keep pace with inflation because property assessed value can only increase 2% per year unless the property is sold, at which time the A.V. on the property is set at the market value.
- [6] Based on information obtained from real estate market information and information compiled by the Sacramento Bee.
- [7] Based on estimated assessed value for the proposed incorporation area as provided by the Sacramento County Assessor's Office

Source: Sacramento County Assessor's Office, Sacramento Bee, and EPS.

# DRAFT

**Table A-5**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Land Use Assumptions**

**LAFCO Recommended  
Boundary**

<b>Land Use</b>	<b>Unit Measure</b>	<b>Sq. Ft. per Acre</b>	<b>Value Per Unit</b>
		<b>[1]</b>	<b>[2]</b>
Single Family [3]	dwelling unit	N.A.	\$220,000
Multi-Family	dwelling unit	N.A.	\$80,000
Mobile Homes	dwelling unit	N.A.	\$40,000
Retail	square foot	10,890	\$115
Other Non-Residential	square foot	13,068	\$75

*"land\_use\_assmps"*

[1] Assumed Floor Area Ratios are as follows: Retail equals 25%, other Non-Residential equals 30%

[2] Single family, multi-family, and commercial values estimated by EPS.

[3] Based on real estate market information and information compiled by the Sacramento Bee.

Source: Sacramento Bee and EPS

# DRAFT

Figure A-6  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Development Schedule

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
Boundary

Item	Calendar Year											
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>New Residential Development [1]</b>						<i>units</i>						
Single Family	50	50	125	525	525	525	525	525	525	525	525	525
Multi-Family	-	-	-	-	-	-	-	150	120	-	0	-
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>50</b>	<b>50</b>	<b>125</b>	<b>525</b>	<b>525</b>	<b>525</b>	<b>525</b>	<b>675</b>	<b>645</b>	<b>525</b>	<b>525</b>	<b>525</b>
<b>New Redevelopment Residential [1]</b>												
Single Family	-	-	-	-	-	-	-	-	-	-	-	-
Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total New Residential Units</b>	<b>50</b>	<b>50</b>	<b>125</b>	<b>525</b>	<b>525</b>	<b>525</b>	<b>525</b>	<b>675</b>	<b>645</b>	<b>525</b>	<b>525</b>	<b>525</b>
<b>New Non-Residential Development</b>						<i>square feet</i>						
Retail [2]	31,500	31,500	31,500	31,500	31,500	31,500	31,500	31,500	31,500	31,500	31,500	31,500
Other Non-Residential [3]	363,000	363,000	363,000	363,000	363,000	363,000	363,000	363,000	363,000	363,000	363,000	363,000
<b>Subtotal</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>
<b>New Redevelopment Non-Residential [4]</b>												
Retail	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Other Non-Residential	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
<b>Subtotal</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Total New Non-Residential Development</b>	<b>484,500</b>	<b>484,500</b>	<b>484,500</b>	<b>484,500</b>	<b>484,500</b>	<b>494,500</b>	<b>494,500</b>	<b>494,500</b>	<b>494,500</b>	<b>494,500</b>	<b>494,500</b>	<b>494,500</b>
<b>Cumulative New Development Entire City</b>						<i>units</i>						
Cumulative New Residential Development												
Single Family	50	100	225	750	1,275	1,800	2,325	2,850	3,375	3,900	4,425	4,950
Multi-Family	-	-	-	-	-	-	-	150	270	270	270	270
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cumulative Dwelling Units</b>	<b>50</b>	<b>100</b>	<b>225</b>	<b>750</b>	<b>1,275</b>	<b>1,800</b>	<b>2,325</b>	<b>3,000</b>	<b>3,645</b>	<b>4,170</b>	<b>4,695</b>	<b>5,220</b>
Cumulative New Non-Residential Development						<i>square feet</i>						
Retail	31,500	63,000	94,500	126,000	157,500	199,000	240,500	282,000	323,500	365,000	406,500	448,000
Other Non-Residential	453,000	906,000	1,359,000	1,812,000	2,265,000	2,718,000	3,171,000	3,624,000	4,077,000	4,530,000	4,983,000	5,436,000
<b>Total New Non-Residential Development</b>	<b>484,500</b>	<b>969,000</b>	<b>1,453,500</b>	<b>1,938,000</b>	<b>2,422,500</b>	<b>2,917,000</b>	<b>3,411,500</b>	<b>3,906,000</b>	<b>4,400,500</b>	<b>4,895,000</b>	<b>5,389,500</b>	<b>5,884,000</b>

\*dev\_sched\*

[1] Residential development estimates are based on SACOG and EPS projections.  
 [2] Retail non-residential square feet of development based on employment projections for Rancho Cordova shown in Figure A-7, assuming 450 square feet per retail employee.  
 [3] Other non-residential square feet of development based on employment projections for Rancho Cordova shown in Figure A-7, assuming 600 square feet per employee.  
 [4] Redevelopment non-residential based on development schedule prepared by EPS for Mather Air Force Base tax increment projections.

Sources: Sacramento Area Council of Governments and EPS.

DRAFT

**Figure A-7**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Population and Employment Projections**

LAFCO Recommended  
Boundary

CFA Addendum - Dated May 1, 2002

Item	Calendar Year											
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Population Projections</b>												
New Population [1]	130	130	324	1,361	1,361	1,361	1,361	1,750	1,672	1,361	1,361	1,361
<b>Cumulative Population [2]</b>	<b>52,300</b>	<b>52,430</b>	<b>52,754</b>	<b>54,115</b>	<b>55,476</b>	<b>56,837</b>	<b>58,198</b>	<b>59,948</b>	<b>61,620</b>	<b>62,981</b>	<b>64,342</b>	<b>65,703</b>
Cumulative Registered Voters [3]	24,447	24,508	24,659	25,295	25,931	26,567	27,203	28,021	28,803	29,439	30,075	30,711
<b>Proxy Population [4]</b>	<b>n/a</b>	<b>n/a</b>	<b>73,977</b>	<b>73,977</b>	<b>73,977</b>	<b>73,977</b>	<b>73,977</b>	<b>73,977</b>	<b>73,977</b>	<b>73,977</b>	<b>n/a</b>	<b>n/a</b>
Annual Population Increase	0.25%	0.25%	0.62%	2.58%	2.52%	2.45%	2.39%	3.01%	2.79%	2.21%	2.16%	2.12%
<b>Employment Projections</b>												
<b>New Employees [5]</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>
Retail	605	605	605	605	605	605	605	605	605	605	605	605
Other Non-Retail	55	55	55	55	55	55	55	55	55	55	55	55
Government/Education [6]	730	730	730	730	730	730	730	730	730	730	730	730
<b>Subtotal</b>	<b>90</b>	<b>90</b>	<b>90</b>	<b>90</b>	<b>90</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>
Redevelopment	820	820	820	820	820	842	842	842	842	842	842	842
<b>Total New Employees</b>	<b>820</b>	<b>820</b>	<b>820</b>	<b>820</b>	<b>820</b>	<b>842</b>	<b>842</b>	<b>842</b>	<b>842</b>	<b>842</b>	<b>842</b>	<b>842</b>
<b>Cumulative Employees</b>	<b>5,875</b>	<b>5,945</b>	<b>6,015</b>	<b>6,085</b>	<b>6,155</b>	<b>6,225</b>	<b>6,295</b>	<b>6,365</b>	<b>6,435</b>	<b>6,505</b>	<b>6,575</b>	<b>6,645</b>
Retail	43,503	44,198	44,893	45,588	46,283	47,000	47,718	48,435	49,152	49,869	50,586	51,304
Other Non-Residential [7]	5,456	5,511	5,566	5,621	5,676	5,731	5,786	5,841	5,896	5,951	6,006	6,061
Government/Education [6]	54,834	55,654	56,474	57,294	58,114	58,956	59,798	60,641	61,483	62,325	63,167	64,010
<b>Total Cumulative New Employees</b>	<b>79,717</b>	<b>80,257</b>	<b>80,991</b>	<b>82,762</b>	<b>84,533</b>	<b>86,315</b>	<b>88,097</b>	<b>90,268</b>	<b>92,361</b>	<b>94,143</b>	<b>95,925</b>	<b>97,707</b>
Persons Served [8]	0.68%	0.68%	0.91%	2.19%	2.14%	2.11%	2.06%	2.46%	2.32%	1.93%	1.89%	1.86%
Annual Persons Served Increase	2.63	2.66	2.68	2.66	2.63	2.61	2.58	2.55	2.51	2.49	2.48	2.46
<b>Total Jobs to Housing Ratio</b>	<b>2.63</b>	<b>2.66</b>	<b>2.68</b>	<b>2.66</b>	<b>2.63</b>	<b>2.61</b>	<b>2.58</b>	<b>2.55</b>	<b>2.51</b>	<b>2.49</b>	<b>2.48</b>	<b>2.46</b>

"pop\_employ"

[1] New population based on estimated new housing units assuming 96% occupancy and 2.7 persons per occupied single- and multi-family household and 2.7 persons per mobile home household.  
 [2] Population is as of the end of each calendar year. For example, the 2000 population is as of December 31, 2000. This population is used for estimating Fiscal Year 2000-2001 revenues and costs.  
 [3] Voters are assumed to increase at 46.7% of the number of new residents, the 2000 ratio of registered voters to population.  
 [4] Proxy population is three times the number of registered voters at the time of incorporation. Proxy population is the "official population" used to determine the distribution of State revenues for the first seven years after incorporation.  
 [5] Employment estimates are less than those projected by SACOG.  
 [6] Government/Education employment estimated at 10% of total employees. Some new Government/Education employees are included in the new Redevelopment employees category.  
 [7] Includes growth in redevelopment new employees (220/year from 2001-2012), including employees which would otherwise be counted in retail and or government/education.  
 [8] Persons served is equal to the cumulative population plus 50% of the cumulative employment.

Sources: SACOG Projections 1999-2020 and EPS.

# DRAFT

**Figure A-8**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Assessed Value Calculation - All Figures in \$000's**

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
Boundary

Item	Fiscal Year Ending										
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Assessed Value Existing Development [1]</b> (Inflated \$000's)	\$2,214,784	\$2,270,154	\$2,326,907	\$2,385,080	\$2,444,707	\$2,505,825	\$2,568,470	\$2,632,682	\$2,698,499	\$2,765,962	\$2,835,111
<b>Assessed Value of New Development [2]</b> (Inflated \$000's)											
New Development											
Single Family [3]	N.A.	\$11,000	\$11,275	\$28,892	\$124,381	\$127,490	\$130,678	\$133,945	\$137,293	\$140,726	\$144,244
Multi-Family	N.A.	-	-	-	-	-	-	-	\$14,264	\$11,697	-
Mobile Homes	N.A.	-	-	-	-	-	-	-	-	-	-
Retail	N.A.	\$3,623	\$3,713	\$3,806	\$3,901	\$3,999	\$4,099	\$4,201	\$4,306	\$4,414	\$4,524
Other Non-Residential	N.A.	\$27,225	\$27,906	\$28,603	\$29,318	\$30,051	\$30,803	\$31,573	\$32,362	\$33,171	\$34,000
<b>Total A.V. from New Development</b>	-	\$41,848	\$42,894	\$61,301	\$157,600	\$161,540	\$165,579	\$169,718	\$188,225	\$190,007	\$182,768
Cumulative A.V. from New Development	-	\$41,848	\$85,662	\$148,848	\$309,723	\$478,077	\$654,173	\$838,283	\$1,044,951	\$1,257,947	\$1,468,390
<b>Total Assessed Value (Inflated \$000's)</b>	\$2,214,784	\$2,312,001	\$2,412,569	\$2,533,928	\$2,754,430	\$2,983,902	\$3,222,644	\$3,470,966	\$3,743,450	\$4,023,909	\$4,303,500
<b>Total Assessed Value (Constant \$000's)</b>	\$2,214,784	\$2,255,611	\$2,296,318	\$2,353,004	\$2,495,377	\$2,637,334	\$2,778,876	\$2,920,003	\$3,072,424	\$3,222,058	\$3,361,888
Percentage Change in A.V. (Inflated \$000's)	N.A.	4.4%	4.3%	5.0%	8.7%	8.3%	8.0%	7.7%	7.9%	7.5%	6.9%
Percentage Change in A.V. (Constant \$000's)	N.A.	1.8%	1.8%	2.5%	6.1%	5.7%	5.4%	5.1%	5.2%	4.9%	4.3%

"assess\_value"

[1] Existing assessed value is assumed to increase at 2.5% per year. This annual increase accounts for units that turn over during the year.  
 [2] Assessed value for new development shown for fiscal year 2001-02 are based on the assessed value of new development occurring in calendar year 2000.  
 [3] Total assessed value shown. Reductions for the Homeowner's Property Tax Relief (HOPTR) are not shown in this table.

# DRAFT

**Figure B-1**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Annual Revenue Estimate (All figures in Constant 2000 \$'s)**  
**CFA Addendum - Dated May 1, 2002**

**LAFCO Recommended  
Boundary**

Item	Note [1]	Fiscal Year Ending										2012
		2004	2005	2006	2007	2008	2009	2010	2011	2012		
<b>GENERAL FUND REVENUES</b>												
Property Taxes	1	\$4,252,143	\$4,356,162	\$4,632,556	\$4,973,787	\$5,233,516	\$5,492,484	\$5,772,178	\$6,057,766	\$6,312,152		
Sales Tax [2]	2	\$7,457,257	\$10,021,297	\$10,099,585	\$10,177,873	\$10,272,961	\$10,368,049	\$10,463,137	\$10,558,225	\$10,653,313		
Utility User Tax	3	\$2,367,034	\$2,393,659	\$2,422,893	\$2,466,078	\$2,509,262	\$2,553,121	\$2,596,980	\$2,646,071	\$2,694,113		
Real Property Transfer Tax	4	\$205,188	\$210,074	\$222,785	\$235,459	\$248,096	\$260,696	\$274,304	\$274,304	\$286,208		
Unitary Tax	5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Transient Occupancy Tax	6	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178		
Franchise Fees	7	\$166,871	\$170,873	\$174,874	\$178,887	\$182,899	\$187,944	\$192,781	\$196,793	\$200,806		
Business License Tax	8	\$95,099	\$96,480	\$97,860	\$99,279	\$100,697	\$102,115	\$103,533	\$104,952	\$106,370		
Building and Permit Fees (Fund Transfers In)	9	\$0	\$136,238	\$136,238	\$136,238	\$175,163	\$167,378	\$136,238	\$136,238	\$136,238		
Planning Fees	10	\$0	\$314,969	\$404,823	\$436,188	\$438,019	\$439,859	\$441,709	\$443,567	\$445,435		
Fines and Penalties	12	\$52,754	\$54,115	\$55,476	\$56,837	\$58,198	\$59,948	\$61,620	\$62,981	\$64,342		
State Motor Vehicle License Fees	14	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,189,362	\$3,256,825		
Investment Earnings	15	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000		
<b>Total General Fund Revenues</b>		<b>\$20,180,498</b>	<b>\$23,838,019</b>	<b>\$24,331,245</b>	<b>\$24,844,779</b>	<b>\$25,302,964</b>	<b>\$25,715,747</b>	<b>\$26,126,632</b>	<b>\$26,087,437</b>	<b>\$26,572,980</b>		
<b>OTHER RESTRICTED FUND REVENUES</b>												
Building and Permit Fees (100% Cost Portion)	9	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$908,250	\$908,250		
Public Works - Site Development Services	11	\$0	\$733,049	\$751,033	\$769,017	\$792,142	\$814,235	\$832,219	\$850,203	\$868,187		
<b>Total Other Restricted Fund Revenues</b>		<b>\$0</b>	<b>\$1,641,299</b>	<b>\$1,659,283</b>	<b>\$1,677,267</b>	<b>\$1,959,892</b>	<b>\$1,930,085</b>	<b>\$1,740,469</b>	<b>\$1,758,453</b>	<b>\$1,776,437</b>		
<b>ROAD MAINTENANCE FUND REVENUES</b>												
Gas Taxes	16	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,199,749	\$1,224,867		
Road Fund Property Tax	17	\$18,701	\$19,158	\$20,374	\$21,875	\$23,017	\$24,156	\$25,386	\$26,642	\$27,761		
Measure A Revenues	18	\$845,771	\$867,591	\$889,411	\$911,231	\$933,052	\$961,108	\$987,915	\$1,009,735	\$1,031,555		
<b>Total Road Fund Maintenance Revenues</b>		<b>\$2,242,044</b>	<b>\$2,264,322</b>	<b>\$2,287,357</b>	<b>\$2,310,678</b>	<b>\$2,333,641</b>	<b>\$2,362,836</b>	<b>\$2,390,873</b>	<b>\$2,236,126</b>	<b>\$2,284,183</b>		
<b>TOTAL ALL FUND REVENUES</b>		<b>\$22,422,542</b>	<b>\$27,743,640</b>	<b>\$28,277,886</b>	<b>\$28,832,725</b>	<b>\$29,596,497</b>	<b>\$30,008,669</b>	<b>\$30,257,974</b>	<b>\$30,082,016</b>	<b>\$30,633,600</b>		

\*rev\_sum\*

[1] Reference Notes are included in Figure B-2.  
[2] Sacramento County receives the first three months of sales tax revenue following the incorporation of a city.

# DRAFT

**Figure B-2**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Revenue Estimate Notes**

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
Boundary

Ref # Item	Assumption	Fiscal Year Ending												
		2004	2005	2006	2007	2008	2009	2010	2011	2012				
<b>General Fund</b>														
1 Property Tax	See Figures A-8 and B-3	\$22,963,182	\$23,530,039	\$24,953,774	\$26,373,342	\$27,788,756	\$29,200,026	\$30,724,239	\$32,220,577	\$33,618,876				
Property Tax @ 1% of AV		\$0	\$566,858	\$1,423,735	\$1,419,568	\$1,415,413	\$1,411,270	\$1,524,213	\$1,496,337	\$1,398,299				
Tax Increment		\$209,238	\$209,238	\$291,738	\$731,738	\$731,738	\$731,738	\$731,738	\$791,738	\$779,738				
Total Property Tax Increment - Direct Roll														
Total Property Tax Increment - Supplemental Roll														
<b>PROPERTY TAX INCREMENT TO CITY (Post ERAF-Shift)</b>														
<b>DIRECT ROLL</b>														
From County	18.35%	\$0	\$104,018	\$261,256	\$260,491	\$259,729	\$258,968	\$274,578	\$274,578	\$256,588				
From Special Districts	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Subtotal		\$0	\$104,018	\$261,256	\$260,491	\$259,729	\$258,968	\$274,578	\$274,578	\$256,588				
<b>SUPPLEMENTAL ROLL</b>														
From County	18.35%	\$38,395	\$38,395	\$53,534	\$134,274	\$134,274	\$134,274	\$134,274	\$145,284	\$143,082				
From Special Districts	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Subtotal		\$38,395	\$38,395	\$53,534	\$134,274	\$134,274	\$134,274	\$134,274	\$145,284	\$143,082				
Total Gross Property Tax Increment to City		\$4,213,748	\$4,317,767	\$4,579,022	\$4,839,513	\$5,099,242	\$5,358,210	\$5,637,904	\$5,912,482	\$6,169,070				
Base Property Tax (Prior yr. Total plus increment from direct roll)		\$38,395	\$38,395	\$53,534	\$134,274	\$134,274	\$134,274	\$134,274	\$145,284	\$143,082				
Share of Tax Increment		\$4,252,143	\$4,356,162	\$4,632,556	\$4,973,787	\$5,233,516	\$5,492,484	\$5,774,178	\$6,057,766	\$6,312,152				
<b>Total Gross Property Tax to City</b>														
2 Sales Tax	See Figure A-6 See Figure A-6	63,000	94,500	126,000	157,500	199,000	240,500	282,000	323,500	365,000				
New Cum. Retail Sq. Ft.		906,000	1,359,000	1,812,000	2,265,000	2,718,000	3,171,000	3,624,000	4,077,000	4,530,000				
Sales Tax at 1%														
Existing Sales Tax (Estimated December 18, 2000) [1]		\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887				
New Retail (On-Site)		\$94,500	\$141,750	\$189,000	\$236,250	\$298,500	\$360,750	\$423,000	\$485,250	\$547,500				
New Other Space		\$45,300	\$67,950	\$90,600	\$113,250	\$135,900	\$158,550	\$181,200	\$203,850	\$226,500				
Subtotal Sales Tax at 1%		\$8,877,687	\$8,947,587	\$9,017,487	\$9,087,387	\$9,172,287	\$9,257,187	\$9,342,087	\$9,426,987	\$9,511,887				
Unallocated Sales Tax		\$1,065,322	\$1,073,710	\$1,082,098	\$1,090,486	\$1,100,674	\$1,110,862	\$1,121,050	\$1,131,238	\$1,141,426				
<b>Total Sales Tax (General Fund)</b>		\$9,943,009	\$10,021,297	\$10,099,585	\$10,177,873	\$10,272,961	\$10,368,049	\$10,463,137	\$10,558,225	\$10,653,313				
<i>Sales Tax per Capita</i>		\$183.74	\$180.64	\$177.69	\$174.88	\$171.37	\$168.26	\$166.13	\$164.10	\$162.14				
3 Utility User Tax														
Base Residential Revenues		\$703,532	\$705,281	\$709,639	\$727,948	\$746,256	\$764,564	\$782,872	\$806,413	\$828,904				
Base Non-Residential Revenues		\$1,663,501	\$1,688,378	\$1,713,254	\$1,738,130	\$1,763,007	\$1,788,557	\$1,814,108	\$1,839,658	\$1,865,209				
Total		\$2,367,033	\$2,393,659	\$2,422,893	\$2,466,078	\$2,509,262	\$2,553,121	\$2,596,980	\$2,646,071	\$2,694,113				
4 Property Transfer Tax	Percentage Growth in Assessed Valuation FY 1999-2000 Actual	\$205,188	\$210,074	\$222,785	\$235,459	\$248,096	\$260,696	\$274,304	\$274,304	\$286,208				
Base Property Transfer Tax														
<b>Total Property Transfer Tax</b>		\$205,188	\$210,074	\$222,785	\$235,459	\$248,096	\$260,696	\$274,304	\$274,304	\$286,208				
		3.6%	2.5%	6.1%	5.7%	5.4%	5.1%	5.2%	0.0%	4.3%				



DRAFT

**Figure B-2**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Revenue Estimate Notes**

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
Boundary

Ref # Item	Assumption	Fiscal Year Ending										2012			
		2004	2005	2006	2007	2008	2009	2010	2011	2012					
5	Unitary Tax County portion of Unitary Tax to New City		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>Total Unitary Tax</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	Transient Occupancy Tax 1999-00 Base Transient Occupancy Tax	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	
	<b>Total Transient Occupancy Tax</b>	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	
7	Franchise Fees Franchise - Cable Franchise - Other <b>Total Franchise Fees</b>	\$1,093,185 \$722,148	\$92,045 \$78,827	\$94,360 \$80,514	\$96,675 \$82,212	\$98,990 \$83,909	\$101,967 \$85,977	\$104,811 \$87,971	\$107,125 \$89,668	\$109,440 \$91,365	\$112,755 \$93,280	\$116,070 \$95,205	\$119,385 \$97,130	\$122,700 \$99,055	\$126,015 \$100,980
8	Business License Tax Incorp. Area FY 99-00 Renewing License Revenue Incorp. Area FY 99-00 Employees New Business Licenses <b>Total Business License Tax</b>	\$63,399 54,014	\$64,320	\$65,240	\$66,186	\$67,131	\$68,077	\$69,022	\$69,968	\$70,913	\$71,858	\$72,803	\$73,748	\$74,693	
9	Building and Permit Fees (Fund Transfer In) % of building inspection costs recaptured by fees Transfer In to General Fund <b>Total Building and Permit Fees</b>	\$31,700	\$32,160	\$32,620	\$33,093	\$33,566	\$34,038	\$34,511	\$34,984	\$35,457	\$35,930	\$36,403	\$36,876	\$37,349	
10	Planning Fees % of planning costs recaptured by fees	\$95,099	\$96,480	\$97,860	\$99,279	\$100,697	\$102,115	\$103,533	\$104,952	\$106,370	\$107,788	\$109,206	\$110,624	\$112,042	
11	Public Works (Site Development Services) % of total costs funded by Restricted Fund Revenues	\$0	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250	
12	Fines and Penalties Fines per Capita <b>Total Fines and Penalties</b>	\$52,754	\$54,115	\$55,476	\$56,837	\$58,198	\$59,548	\$60,909	\$62,269	\$63,630	\$64,991	\$66,352	\$67,713	\$69,074	
13	Jail Booking Reimbursement [2] % of booking costs reimbursed by State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	State Motor Vehicle License Fees Relevant population for calculation Per capita lic. fees provided by State Controller	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	
15	Investment Earnings Subtotal All General Fund Rev. (excl. invest. earnings) <b>Subtotal Interest Earnings</b>	\$20,180,498	\$23,338,019	\$23,831,245	\$24,344,779	\$24,802,964	\$25,215,747	\$25,626,632	\$26,037,517	\$26,448,402	\$26,859,287	\$27,270,172	\$27,681,057	\$28,091,942	
		\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
		\$20,180,498	\$23,838,019	\$24,331,245	\$24,844,779	\$25,315,747	\$25,726,632	\$26,137,517	\$26,548,402	\$26,959,287	\$27,370,172	\$27,781,057	\$28,191,942	\$28,602,827	

# DRAFT

Figure B-2  
Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
Revenue Estimate Notes

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
Boundary

Ref #	Item	Assumption	Fiscal Year Ending											
			2004	2005	2006	2007	2008	2009	2010	2011	2012			
16	Road Fund - Gas Taxes Highway User Tax 2105 Highway User Tax 2106 (a) Highway User Tax 2106 (c) Highway User Tax 2107 Highway User Tax 2107.5 (c) [3] Total Gas Taxes	<i>FY 2000-01 Actuals</i> Per Capita \$6.23 Per Year \$4,800 Per Capita \$4.18 Per Capita \$8.05 Per Year \$7,500	\$460,897 \$4,800 \$309,074 \$595,301 \$7,500 \$1,377,572	\$460,897 \$4,800 \$309,074 \$595,301 \$7,500 \$1,377,572	\$460,897 \$4,800 \$309,074 \$595,301 \$7,500 \$1,377,572	\$460,897 \$4,800 \$309,074 \$595,301 \$7,500 \$1,377,572	\$460,897 \$4,800 \$309,074 \$595,301 \$7,500 \$1,377,572	\$460,897 \$4,800 \$309,074 \$595,301 \$7,500 \$1,377,572	\$460,897 \$4,800 \$309,074 \$595,301 \$7,500 \$1,377,572	\$460,897 \$4,800 \$309,074 \$595,301 \$7,500 \$1,377,572	\$460,897 \$4,800 \$309,074 \$595,301 \$7,500 \$1,377,572	\$460,897 \$4,800 \$309,074 \$595,301 \$7,500 \$1,377,572	\$409,346 \$4,800 \$274,504 \$528,717 \$7,500 \$1,224,867	
17	Road Fund - Property Tax to City Base Property Tax Transfer Increase in Base Property Tax from County From Special Districts Subtotal Base Property Tax Transfer Share of Supplemental Roll Total Gross Property Tax to Road Fund Less Property Tax Admin. Costs Total Net Property Tax to Road Fund	<i>FY 1999-00 Actuals</i> 0.083% 0.00% 3.05% of gross prop. tax	\$19,116 \$0 \$0 \$19,116 \$174 \$19,290 \$589 \$18,701	\$19,116 \$472 \$0 \$19,588 \$174 \$19,762 \$603 \$19,158	\$19,588 \$1,185 \$0 \$20,773 \$243 \$21,016 \$642 \$20,374	\$20,773 \$1,182 \$0 \$21,955 \$609 \$22,564 \$689 \$21,875	\$21,955 \$1,178 \$0 \$23,133 \$609 \$23,742 \$725 \$23,017	\$23,133 \$1,175 \$0 \$24,308 \$609 \$24,917 \$761 \$24,156	\$24,308 \$1,269 \$0 \$25,577 \$609 \$26,186 \$800 \$25,386	\$24,308 \$1,269 \$0 \$25,577 \$609 \$26,186 \$800 \$25,386	\$24,308 \$1,269 \$0 \$25,577 \$609 \$26,186 \$800 \$25,386	\$25,577 \$1,246 \$0 \$26,822 \$659 \$27,481 \$839 \$26,642	\$26,822 \$1,164 \$0 \$27,986 \$649 \$28,635 \$874 \$27,761	
18	Measure A Road Maintenance Revenue Total Road Maintenance Funds Available	\$836,408 \$16.03 /capita	\$845,771 \$2,242,044	\$867,591 \$2,264,322	\$889,411 \$2,287,357	\$911,231 \$2,310,678	\$933,052 \$2,333,641	\$961,108 \$2,362,836	\$987,915 \$2,390,873	\$987,915 \$2,390,873	\$987,915 \$2,390,873	\$987,915 \$2,390,873	\$1,009,735 \$2,336,126	\$1,031,555 \$2,284,183

\*rev. notes\*

[1] State Board of Equalization sales tax estimate from December 18, 2000 is through June 30, 2000 for Petition Boundary alternative net of sales tax revenue occurring outside LAFCO-approved revised incorporation boundary area.

[2] Assumes jail booking fees cost would be included in Sheriff contract and thus not eligible for reimbursement.

[3] Section 2107.5 (c) based on city population. Annual amount equals \$7,500 for population between 50,000 and 99,999.

**Figure B-3  
Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
Calculation of Property Tax Transfer**

**A. Transfer of Tax Base**

1. Total FY 1999-2000 Expenditures Subject to Transfer - See Figure B-4		\$12,053,888
2. County Auditor's Ratio FY 1999-2000		31.88%
		<i>Post-ERAF</i>
3. FY 1999-2000 Property Tax Base Transferred from County		<b>\$3,842,825</b>
	<u>Tax Base</u>	<u>Post</u>
	Transferred to:	ERAF Shift
4. Property Tax Base Transferred from Special Districts to General Fund or Other Fund		
Special Districts (None Transferred)	General Fund	\$0
County Roads	Road Fund	\$17,433
<b>Subtotal Special Districts:</b>		<b>\$17,433</b>
<b>5. Total Property Tax Base:</b>		<b>\$3,860,258</b>

**B. Calculation of Tax Allocation Factor (TAF)**

1. Assessed Value (FY 1999-2000):		\$2,094,180,121
Assessed Value (FY 2002-2003):		\$2,296,318,193
Change from FY 1999-2000 to FY 2002-2003:		9.65%
2. Total Property Tax Collected FY 2002-2003 (@1% AV):		\$22,963,182
		<i>Post-ERAF</i>
3. FY 1999-2000 Property Tax Base Transferred from County		\$3,842,825
FY 2002-2003 Property Tax Base Transfer from County (FY 99-00 Base escalated by A.V. Change from FY 99-2000 to FY 02-03)		\$4,213,748
<b>4. Implied FY 2002-2003 Tax Allocation Factor (Property Tax Base from Co</b>		<b>18.35%</b>
5. Tax Allocation Factors from Special Districts to City General Fund		0.00%
<b>6. Total Tax Allocation Factor to City General Fund (4 + 5)</b>		<b>18.35%</b>
7. Tax Allocation Factors from Special Districts to City Road Fund		
County Roads		0.083%
FY 1999-2000 Road Fund Property Tax Base Transferred from County		\$17,433
FY 2002-2003 Road Fund Property Tax Base Transferred from County		\$19,116
<b>Implied FY 2002-2003 Tax Allocation Factor to Road Fund:</b>		<b>0.083%</b>

*"prop\_tax\_xfer"*

Source: Sacramento County Department of Auditor-Controller

DRAFT

Figure B-4  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Calculation of Net General Fund Cost by Department - Govt. Code Section 56810

LAFCO Recommended  
 Boundary

Item	Direct Cost [1]	Indirect Cost Above Cost Est. [2]	Total Cost	Offsetting Revenue [3]	Net General Fund Cost
<b>County Departments Transferring Services/Costs to New City</b>					
Sheriff [4]	\$11,394,068	\$210,521	\$11,604,590	\$234,451	\$11,370,138
Animal Control	\$130,062	\$2,686	\$132,748	\$43,116	\$89,632
Planning and Community Development					
Application Processing	\$147,708	\$3,455	\$151,163	\$132,937	\$18,226
Code Enforcement	\$280,655	\$6,023	\$286,678	\$215,117	\$71,561
General Plan	\$0	\$0	\$0	\$0	\$0
Specific Plans/Specific Projects	\$129,400	\$3,170	\$132,570	\$53,668	\$78,902
<b>Subtotal</b>	<b>\$557,763</b>	<b>\$12,648</b>	<b>\$570,411</b>	<b>\$401,722</b>	<b>\$168,689</b>
Public Works					
General Services	\$12,841	\$371	\$13,212	\$13,212	\$0
Building Inspection	\$1,200,000	\$300,000	\$1,500,000	\$1,500,000	\$0
Site Development	\$425,000	\$106,000	\$531,000	\$531,000	\$0
Technical Services	\$35,850	\$950	\$36,800	\$36,800	\$0
Infrastructure Finance	\$228,514	\$0	\$228,514	\$228,514	\$0
<b>Subtotal</b>	<b>\$1,902,205</b>	<b>\$407,321</b>	<b>\$2,309,526</b>	<b>\$2,309,526</b>	<b>\$0</b>
Property Tax Assessment and Collection by County Depts.	Included in total cost		\$116,077	\$0	\$116,077
Booking Fees	Included in total cost		\$244,350	\$0	\$244,350
<b>Subtotal [5]</b>	<b>\$13,984,098</b>	<b>\$633,176</b>	<b>\$14,977,702</b>	<b>\$2,988,815</b>	<b>\$11,988,887</b>
<b>County General Purpose Support of Other Functions</b>					
Board of Supervisors	\$72,800	\$9,463	\$82,263	\$17,261	\$65,001
<b>Subtotal</b>	<b>\$72,800</b>	<b>\$9,463</b>	<b>\$82,263</b>	<b>\$17,261</b>	<b>\$65,001</b>
<b>Total Gen. Purpose Costs of Services Provided to Area [5]</b>	<b>\$14,056,898</b>	<b>\$642,639</b>	<b>\$15,059,964</b>	<b>\$3,006,076</b>	<b>\$12,053,888</b>

"net\_cost"

- [1] Direct cost includes department direct and indirect (department allocated) costs.
- [2] Indirect cost above the gross cost equals the countywide A-87 indirect cost allocated to each department or department function.
- [3] Offsetting revenues include restricted revenues received by the County, some of which does not transfer to the new City.
- [4] The majority of offsetting revenues were netted out of the Sheriff's Department's gross cost estimate. Offsetting revenues shown include additional offsetting revenues not explicitly shown in the Sheriff's Department's data request response. Estimate does not include A-87 countywide indirect cost.
- [5] Subtotals may not add to totals due to aggregation of some cost and revenues.

Source: Sacramento County Sheriff, Animal Care & Regulation, Planning, Public Works, and Finance Departments.

**Figure B-5**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**County Property Tax as a Percentage of Revenue**  
**Available for General Purposes [1]**

LAFCO Recommended Boundary
-------------------------------

DRAFT

Item	1999-2000 Revenues
<b>PROPERTY TAX REVENUE</b>	
Current Secured	\$95,851,349
Current Unsecured	\$5,808,782
Secured Delinquent	\$1,420,657
Unsecured Delinquent	\$178,000
Supplemental	\$3,294,277
Supplemental Delinquent	\$178,168
Property Tax Unitary	\$5,435,379
Penalty/Costs	\$392,005
Operating Transfer In - RDM PEN	\$5,372,233
State Aid - Homeowner's Exemption	\$2,814,143
<b>Total</b>	<b>\$120,744,993</b>
<b>Other General Purpose Revenues</b>	
Sales Tax	\$80,919,034
Utility Tax	\$15,652,811
Transient Occupancy Tax	\$8,415,049
Property Transfer Tax	\$6,745,688
Taxes - Livestock	\$0
Taxes - Sales	\$1,788
Franchise: Cable	\$1,093,185
Franchises - Other	\$722,148
Vehicle Code Fines	\$6,620,242
Other Court Fines	\$9,301,862
Forfeitures/Penalties	\$928,382
Civil Penalties	\$16,286,915
Interest Revenue	\$15,023,651
Rent: Buildings	\$706,125
Agricultural Leases	\$0
Recreational Concessions	\$54,798
Cigarette Tax - Unincorp	\$695,596
State Motor Vehicle In Lieu Taxes	\$66,303,795
Williamson Act - Tax Relief	\$516,175
State Subvention - ERAF	\$3,527,713
In Lieu Taxes - Others	\$17,328
Aid Local Gov AG	\$3,070,698
Revenue Neutrality Payments	\$3,394,016
Recording/Copies Fees	\$1,002,970
Utility Service Charges	\$2,268
Lease Property	\$25,202
In Lieu Assess Fees	\$25
Cash Overages	\$150
Aid Pmt Recoveries	\$3,116,992
Trans Reimbursement	\$0
Donations/Contributions	\$1,671,714
Insurance Proceeds	\$3,185,037
CH SUP Recoveries	\$1,031,432
Miscellaneous Other Revenues	\$2,971,396
In-Kind Match	\$21,901
Proceeds From Asset Sale - Other	\$2,062,919
Resales	\$36,291
Interfund Cost Recovery	\$2,873,683
<b>Subtotal Other General Purpose Revenues</b>	<b>\$257,998,979</b>
<b>Total Net Revenue Available for General Purposes</b>	<b>\$378,743,972</b>
Prop. Tax as % of General Purpose Revenues	31.88%

*"AC\_ratio"*

[1] Ratio calculated by the County of Sacramento Auditor-Controller's office.  
per a letter dated November 29, 2000.

DRAFT

**Figure C-1**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis-**  
**Annual Expenditure Estimate (All figures in Constant 2000 \$'s)**

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
Boundary

Item	Note [1]	Fiscal Year Ending									
		2004	2005	2006	2007	2008	2009	2010	2011	2012	
<b>GENERAL FUND EXPENDITURES</b>											
City Council	1	\$79,000	\$74,000	\$75,000	\$76,000	\$77,000	\$78,000	\$79,000	\$80,000	\$81,000	
Elections	2	\$20,960	\$0	\$22,582	\$0	\$23,818	\$0	\$25,023	\$0	\$26,104	
City Manager	3	\$265,900	\$266,830	\$288,772	\$403,301	\$404,918	\$406,543	\$451,039	\$452,894	\$454,759	
City Clerk	4	\$191,000	\$187,359	\$208,929	\$209,599	\$210,272	\$210,948	\$254,492	\$255,389	\$256,291	
City Attorney	5	\$550,000	\$510,000	\$520,200	\$530,604	\$541,216	\$552,040	\$563,081	\$574,343	\$585,830	
Finance	6	\$361,900	\$332,557	\$354,728	\$356,002	\$399,720	\$401,219	\$458,984	\$460,778	\$462,582	
Administrative Services	7	\$124,250	\$194,294	\$325,437	\$448,652	\$450,420	\$452,198	\$453,984	\$516,357	\$518,464	
Property Tax Administration	8	\$129,849	\$133,026	\$141,466	\$151,887	\$159,818	\$167,726	\$176,267	\$184,988	\$192,757	
LAFCo Cost Share	9	\$11,502	\$11,790	\$12,085	\$12,387	\$12,696	\$13,014	\$13,339	\$13,673	\$14,014	
Law Enforcement	10	\$0	\$13,415,778	\$13,698,609	\$13,981,439	\$14,326,005	\$14,658,193	\$14,941,023	\$15,223,854	\$15,506,684	
Animal Control	11	\$0	\$92,974	\$95,312	\$97,650	\$99,989	\$102,995	\$105,868	\$108,206	\$110,545	
Planning	12	\$207,500	\$629,938	\$809,647	\$872,377	\$876,039	\$879,719	\$883,417	\$887,134	\$890,870	
Public Works Administration	14	\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233	
Non-Departmental											
Office Rent/Supplies	16	\$320,880	\$337,880	\$336,880	\$314,880	\$286,880	\$276,880	\$312,880	\$294,880	\$284,880	
Insurance	17	\$320,506	\$320,506	\$334,603	\$346,358	\$355,211	\$362,038	\$371,709	\$378,764	\$385,623	
Gen. Plan and Code Dev	19	\$30,000	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	
Total Non-Departmental		\$671,386	\$858,386	\$871,483	\$661,238	\$642,091	\$638,918	\$684,589	\$673,644	\$670,503	
Contingency	20	\$136,802	\$844,183	\$880,081	\$898,957	\$920,132	\$937,040	\$963,502	\$980,592	\$997,582	
County Loan Repayment	21	\$3,500,000	\$1,286,731	\$1,255,348	\$1,224,729	\$1,194,858	\$1,165,715	\$0	\$0	\$0	
<b>Total General Fund Expenditures</b>		<b>\$6,372,850</b>	<b>\$19,014,575</b>	<b>\$19,737,042</b>	<b>\$20,102,823</b>	<b>\$20,517,634</b>	<b>\$20,843,551</b>	<b>\$20,233,539</b>	<b>\$20,592,433</b>	<b>\$20,949,217</b>	
<b>ROAD MAINTENANCE EXPENDITURES</b>											
Road Maintenance Expenditures Total	22	\$2,242,044	\$2,264,322	\$2,287,357	\$2,310,678	\$2,333,641	\$2,362,836	\$2,390,873	\$2,236,126	\$2,284,183	
(EXCLUDES NEW CAPITAL)											
<b>OTHER RESTRICTED FUND EXPENDITURES</b>											
Building and Permit Fees (100% Cost Portion)	13	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$908,250	\$908,250	
Public Works - Site Development Services [3]	15	\$0	\$733,049	\$751,033	\$769,017	\$792,142	\$814,235	\$832,219	\$850,203	\$868,187	
<b>Total Other Restricted Fund Expenditures</b>		<b>\$0</b>	<b>\$1,641,299</b>	<b>\$1,659,283</b>	<b>\$1,677,267</b>	<b>\$1,959,892</b>	<b>\$1,930,085</b>	<b>\$1,740,469</b>	<b>\$1,758,453</b>	<b>\$1,776,437</b>	
<b>TOTAL ALL FUND EXPENDITURES</b>		<b>\$8,614,894</b>	<b>\$22,920,196</b>	<b>\$23,683,683</b>	<b>\$24,090,768</b>	<b>\$24,811,166</b>	<b>\$25,136,473</b>	<b>\$24,364,881</b>	<b>\$24,587,012</b>	<b>\$25,009,837</b>	

\*exp\_summary\*

[1] Reference Notes are included in Figure C-2.  
 [2] Portion of Site Development Services which is funded by General Fund Revenues  
 [3] Equals portion of Site Development Services funded by restricted revenues.

DRAFT

Figure C-2  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Expenditure Estimate Notes

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
Boundary

Ref. Item	Description	Assumptions	Fiscal Year Ending									
			2004	2005	2006	2007	2008	2009	2010	2011	2012	
1	City Council (incl. Mayor) Stipend Expenses (travel, meetings) Memberships Other Materials, Supplies <b>City Council Expenses</b>	5 persons \$400 per month \$20,000 \$15,000 \$15,000	\$24,000 \$24,000 \$20,000 \$15,000 \$20,000 \$79,000	\$24,000 \$24,000 \$20,000 \$15,000 \$17,000 \$76,000	\$24,000 \$24,000 \$20,000 \$15,000 \$18,000 \$79,000	\$24,000 \$24,000 \$20,000 \$15,000 \$19,000 \$78,000	\$24,000 \$24,000 \$20,000 \$15,000 \$20,000 \$79,000	\$24,000 \$24,000 \$20,000 \$15,000 \$21,000 \$80,000	\$24,000 \$24,000 \$20,000 \$15,000 \$22,000 \$81,000			
2	Elections Number of Registered Voters Regular General Election Special Election [1] <b>Total Elections</b>	See Figure A-7 \$0.85 per registered voter \$4.00 per registered voter	24,659 \$20,960 \$0 \$20,960	25,931 \$0 \$0 \$0	26,567 \$22,582 \$0 \$22,582	27,203 \$0 \$0 \$0	28,021 \$23,818 \$0 \$23,818	28,803 \$0 \$0 \$0	29,439 \$25,023 \$0 \$25,023	30,075 \$0 \$0 \$0	30,711 \$26,104 \$0 \$26,104	
3	City Manager	See Figure C-3	\$265,900	\$266,830	\$288,772	\$403,301	\$404,918	\$406,543	\$451,039	\$452,894	\$454,759	
4	City Clerk	See Figure C-3	\$191,000	\$187,359	\$208,929	\$209,599	\$210,272	\$210,948	\$254,492	\$255,389	\$256,291	
5	City Attorney - Contracted Service [2]	\$500,000 Real Inc. 2.0%	\$550,000	\$510,000	\$520,200	\$530,604	\$541,216	\$552,040	\$563,081	\$574,343	\$585,830	
6	Finance	See Figure C-4	\$361,900	\$332,557	\$354,728	\$356,002	\$399,720	\$401,219	\$458,984	\$460,778	\$462,582	
7	Administrative Services	See Figure C-5	\$124,250	\$194,294	\$325,437	\$448,652	\$450,420	\$452,198	\$453,984	\$516,357	\$518,464	
8	Property Tax Administration	3.05% of gross prop. tax	\$129,849	\$133,026	\$141,466	\$151,887	\$159,818	\$167,726	\$176,267	\$184,988	\$192,757	
9	LAFCO Cost Share [3]	\$185,000 (All cities) \$10,681 6.94% of estimated FY 2000-2001 Costs	\$11,502	\$11,790	\$12,085	\$12,387	\$12,696	\$13,014	\$13,339	\$13,673	\$14,014	
10	Law Enforcement Sheriff Traffic Enforcement (CHP) [5] <b>Total Law Enforcement</b>	Base Year 1999-2000 FY 2003-04 Contract Cost \$11,717,598 \$850,000 \$950,714 \$12,668,312	n/a \$0 \$0 \$0	6.07% \$12,429,171 \$986,607 \$13,415,778	2.11% \$12,691,202 \$1,007,406 \$13,698,609	2.06% \$12,953,233 \$1,028,206 \$13,981,439	2.46% \$13,272,460 \$1,053,546 \$14,326,005	2.32% \$13,580,218 \$1,077,975 \$14,658,193	1.93% \$13,842,249 \$1,098,775 \$14,941,023	1.89% \$14,104,280 \$1,119,574 \$15,223,854	1.86% \$14,366,310 \$1,140,374 \$15,506,684	
11	Animal Control (contract)	Net Cost per Capita Total Net Cost	\$0	\$92,974	\$95,312	\$97,650	\$99,989	\$102,995	\$105,868	\$108,206	\$110,545	
12	Planning - Contract or Staff	See Figure C-6	\$207,500	\$629,938	\$809,647	\$872,377	\$876,039	\$879,719	\$883,417	\$887,134	\$890,870	
13	Building Inspection - Contract or Staff Residential development Non-Residential development <b>Total Building Inspection</b>	\$1,730 per unit 50.0% of Res.	\$0 \$0 \$0	\$908,250 \$454,125 \$1,362,375	\$908,250 \$454,125 \$1,362,375	\$908,250 \$454,125 \$1,362,375	\$1,167,750 \$583,875 \$1,751,625	\$1,115,850 \$557,925 \$1,673,775	\$908,250 \$454,125 \$1,362,375	\$908,250 \$454,125 \$1,362,375	\$908,250 \$454,125 \$1,362,375	

DRAFT

Figure C-2  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Expenditure Estimate Notes

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
Boundary

Ref. Item	Description	Assumptions	Fiscal Year Ending									
			2004	2005	2006	2007	2008	2009	2010	2011	2012	
14	Public Works Administration	See Figure C-7	\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233	
15	Site Development Services Restricted Revenue Funded Total Site Development Services	See Figure C-7 100% from Restricted Revenues	\$0	\$733,049	\$751,033	\$769,017	\$792,142	\$814,235	\$832,219	\$850,203	\$868,187	
16	Office Rent/Supplies Temporary Rental Capacity for 38.0 F.T.E's at 300 sq. ft. per employee	\$1.60 sq. ft./month 11,400 sq. ft. Real Inc. 0.0%	\$218,880	\$218,880	\$218,880	\$218,880	\$218,880	\$218,880	\$218,880	\$218,880	\$218,880	
	FTEs (excludes contract empl.) Annual Supplies Initial Computers, and Furnishings Total Office Rent and Supplies	per FTE per FTE	8.50	17.0	24.0	28.0	29.0	29.0	32.0	33.0	33.0	
	Insurance	2.0% of total GF expenses excluding non-department costs.	\$320,506	\$320,506	\$334,603	\$346,358	\$355,211	\$362,038	\$371,709	\$378,764	\$385,623	
18	Jail Booking Fees [NOT USED]											
	Bookings - Intake Bookings - Classification Fee Per Booking Total Jail Booking Fees	FY 1999-2000 1,349 811 \$0.00 - Intake \$0.00 - Classification	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	General Plan and Code Development		\$30,000	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	
20	Contingency	Based on 5% of total GF costs excluding contingency. 5.0%	\$136,802	\$844,183	\$880,081	\$898,957	\$920,132	\$937,040	\$963,502	\$980,592	\$997,582	
21	County Loan Repayment Initial FY 2002-03 Services Sheriff (includes traffic enforce.) [4] Animal Control (net of revenue) Planning Public Works Less Property Tax (First Year) Less Sales Tax (First 3 months) Less partial prepayment of service cost Total	FY 1999/00 Totals \$11,370,138 \$89,632 \$168,689 \$0 n/a n/a n/a n/a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Loan Repayment	Per Capita Costs \$217.95 \$1.72 \$3.23 \$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Loan Repayment [4] (2000 \$)	(Loan inflated to 2002 \$) 5.50% real rate	\$5,772,879	\$5,772,879	\$6,216,759	\$6,216,759	\$6,216,759	\$6,216,759	\$6,216,759	\$6,216,759	\$6,216,759	
22	Road Fund - Road Maintenance Expenditures Equal to Revenues	Net Road Maintenance Revenues	\$3,500,000	\$1,286,731	\$1,255,348	\$1,224,729	\$1,194,858	\$1,165,715	\$0	\$0	\$0	
			\$2,242,044	\$2,264,322	\$2,287,357	\$2,310,678	\$2,333,641	\$2,362,836	\$2,390,873	\$2,236,126	\$2,284,183	

\*cost\_notes\*

[1] Special election is required if cityhood election is not done during regularly scheduled election. Cost of Special Election is greater than a regular election.  
 [2] Slightly higher costs for City Attorney services are expected during the first fiscal year of operation.  
 [3] Based on Rancho Cordova's share of total City revenues within Sacramento County  
 [4] See Figure A-7 for annual persons served percentage increase.  
 [5] No traffic enforcement cost is borrowed during the first year. The California Highway Patrol will provide up to 12 months of traffic enforcement without charge to a new city following incorporation.



DRAFT

Figure C-3  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 City Manager and City Clerk Cost Estimates

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
Boundary

Description	Assumptions	Fiscal Year Ending												
		2004	2005	2006	2007	2008	2009	2010	2011	2012				
<b>City Manager Office</b>														
City Manager		1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	Real Inc. 0.5%	\$105,000	\$105,525	\$106,053	\$106,583	\$107,116	\$107,651	\$108,190	\$108,731	\$109,274	\$109,819	\$110,372	\$110,925	\$111,478
Benefits	30%	\$31,500	\$31,658	\$31,816	\$31,975	\$32,135	\$32,295	\$32,457	\$32,619	\$32,782	\$32,947	\$33,112	\$33,277	\$33,442
Subtotal		\$136,500	\$137,183	\$137,868	\$138,558	\$139,251	\$139,947	\$140,647	\$141,350	\$142,057	\$142,764	\$143,471	\$144,178	
Assistant to City Manager - FTE		0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Annual Salary	Real Inc. 0.5%	\$0	\$0	\$0	\$71,055	\$71,411	\$71,768	\$72,126	\$72,487	\$72,849	\$73,211	\$73,573	\$73,935	
Benefits	30%	\$0	\$0	\$0	\$21,317	\$21,423	\$21,530	\$21,638	\$21,746	\$21,855	\$21,963	\$22,071	\$22,180	
Subtotal		\$0	\$0	\$0	\$92,372	\$92,834	\$93,298	\$93,764	\$94,233	\$94,704	\$95,175	\$95,646	\$96,117	
Admin. Secretary - FTE		1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Annual Salary	Real Inc. 0.5%	\$38,000	\$38,190	\$38,381	\$38,573	\$38,766	\$38,960	\$39,154	\$39,350	\$39,547	\$39,744	\$39,941	\$40,139	
Benefits	30%	\$11,400	\$11,457	\$11,514	\$11,572	\$11,630	\$11,688	\$11,746	\$11,805	\$11,864	\$11,922	\$11,981	\$12,040	
Subtotal		\$49,400	\$49,647	\$49,895	\$50,145	\$50,395	\$50,647	\$50,901	\$51,155	\$51,411	\$51,665	\$51,920	\$52,175	
Internal Assistant - FTE		0.0	0.0	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Annual Salary	Real Inc. 0.5%	\$0	\$0	\$16,160	\$32,482	\$32,645	\$32,808	\$32,972	\$33,136	\$33,300	\$33,464	\$33,628	\$33,792	
Benefits	30%	\$0	\$0	\$4,848	\$9,745	\$9,793	\$9,842	\$9,891	\$9,940	\$9,989	\$10,038	\$10,087	\$10,136	
Subtotal		\$0	\$0	\$21,009	\$42,227	\$42,438	\$42,650	\$42,862	\$43,074	\$43,286	\$43,498	\$43,710	\$43,922	
FTE Summary		2.0	2.0	2.5	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	
Personnel Subtotal		\$185,900	\$186,830	\$208,772	\$323,301	\$324,918	\$326,543	\$328,168	\$329,793	\$331,418	\$333,043	\$334,668	\$336,293	
Other Costs -Materials & Supplies		\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	
<b>Total City Manager Office Expenses</b>		<b>\$265,900</b>	<b>\$266,830</b>	<b>\$288,772</b>	<b>\$403,301</b>	<b>\$404,918</b>	<b>\$406,543</b>	<b>\$408,168</b>	<b>\$409,793</b>	<b>\$411,418</b>	<b>\$413,043</b>	<b>\$414,668</b>	<b>\$416,293</b>	
<b>City Clerk Office</b>														
City Clerk - FTE		1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Annual Salary	Real Inc. 0.5%	\$70,000	\$70,350	\$70,702	\$71,055	\$71,411	\$71,768	\$72,126	\$72,487	\$72,849	\$73,211	\$73,573	\$73,935	
Benefits	30%	\$21,000	\$21,105	\$21,211	\$21,317	\$21,423	\$21,530	\$21,638	\$21,746	\$21,855	\$21,963	\$22,071	\$22,180	
Subtotal		\$91,000	\$91,455	\$91,912	\$92,372	\$92,834	\$93,298	\$93,764	\$94,233	\$94,704	\$95,175	\$95,646	\$96,117	
Clerk/Secretary - FTE		0.0	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Annual Salary	Real Inc. 0.5%	\$0	\$16,080	\$32,321	\$32,482	\$32,645	\$32,808	\$32,972	\$33,136	\$33,300	\$33,464	\$33,628	\$33,792	
Benefits	30%	\$0	\$4,824	\$9,696	\$9,745	\$9,793	\$9,842	\$9,891	\$9,940	\$9,989	\$10,038	\$10,087	\$10,136	
Subtotal		\$0	\$20,904	\$42,017	\$42,227	\$42,438	\$42,650	\$42,862	\$43,074	\$43,286	\$43,498	\$43,710	\$43,922	
FTE Summary		1.0	1.5	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	
Other Costs		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
Legal Notices		\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	
Other Costs		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
Subtotal Other Costs		\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	
<b>Total City Clerk Office Expenses</b>		<b>\$191,000</b>	<b>\$187,359</b>	<b>\$208,929</b>	<b>\$209,599</b>	<b>\$210,272</b>	<b>\$210,948</b>	<b>\$211,624</b>	<b>\$212,300</b>	<b>\$212,976</b>	<b>\$213,652</b>	<b>\$214,328</b>	<b>\$215,004</b>	

\*city\_mgr\*

DRAFT

Figure C-4  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Finance Department Cost Estimates

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
Boundary

Description	Fiscal Year Ending									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	
<b>Finance Department</b>										
Finance Director - FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$90,000	\$90,450	\$90,902	\$91,357	\$91,814	\$92,273	\$92,734	\$93,198	\$93,664	\$93,664
Benefits	\$27,000	\$27,135	\$27,271	\$27,407	\$27,544	\$27,682	\$27,820	\$27,959	\$28,099	\$28,099
Subtotal	\$117,000	\$117,585	\$118,173	\$118,764	\$119,358	\$119,954	\$120,554	\$121,157	\$121,763	\$121,763
Accountant/Budg. Analyst - FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0	2.0	2.0
Annual Salary	\$42,000	\$42,210	\$42,421	\$42,633	\$42,846	\$43,061	\$43,276	\$43,494	\$43,715	\$43,939
Benefits	\$12,600	\$12,663	\$12,726	\$12,790	\$12,854	\$12,918	\$12,983	\$13,048	\$13,113	\$13,178
Subtotal	\$54,600	\$54,873	\$55,147	\$55,423	\$55,700	\$55,979	\$56,257	\$56,535	\$56,813	\$57,091
Accounting Technician - FTE	0.5	0.5	1.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0
Annual Salary	\$16,000	\$16,080	\$32,321	\$32,482	\$65,290	\$65,616	\$65,944	\$66,274	\$66,605	\$66,936
Benefits	\$4,800	\$4,824	\$9,696	\$9,745	\$19,587	\$19,685	\$19,783	\$19,882	\$19,982	\$20,082
Subtotal	\$20,800	\$20,904	\$42,017	\$42,227	\$84,877	\$85,301	\$85,727	\$86,156	\$86,587	\$87,018
Secretary/Clerical - FTE	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$15,000	\$30,150	\$30,301	\$30,452	\$30,605	\$30,758	\$30,911	\$31,066	\$31,221	\$31,376
Benefits	\$4,500	\$9,045	\$9,090	\$9,136	\$9,181	\$9,227	\$9,273	\$9,320	\$9,366	\$9,413
Subtotal	\$19,500	\$39,195	\$39,391	\$39,588	\$39,786	\$39,985	\$40,185	\$40,386	\$40,588	\$40,791
FTE Summary	3.0	3.5	4.0	4.0	5.0	5.0	6.0	6.0	6.0	6.0
Personnel Subtotal	\$211,900	\$232,557	\$254,728	\$256,002	\$299,720	\$301,219	\$358,984	\$360,778	\$362,582	\$364,376
Other Costs	\$150,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
<b>Total Finance Department Expenses</b>	<b>\$361,900</b>	<b>\$332,557</b>	<b>\$354,728</b>	<b>\$356,002</b>	<b>\$399,720</b>	<b>\$401,219</b>	<b>\$458,984</b>	<b>\$460,778</b>	<b>\$462,582</b>	<b>\$464,376</b>

"city\_finance"

# DRAFT

**Figure C-5**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Administrative Services Cost Estimates**

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
Boundary

Description	Fiscal Year Ending										
	2004	2005	2006	2007	2008	2009	2010	2011	2012		
<b>Administrative Services</b>											
<b>Human Resources</b>											
Human Resources Director - FTE											
Annual Salary	\$0	\$36,180	\$36,361	\$36,543	\$36,725	\$36,909	\$37,094	\$37,279	\$37,465		
Benefits	\$0	\$10,854	\$10,908	\$10,963	\$11,018	\$11,073	\$11,128	\$11,184	\$11,240		
Subtotal	0.0	\$47,034	\$47,269	\$47,506	\$47,743	\$47,982	\$48,222	\$48,463	\$48,705		
Admin. Analyst/H.R. Tech. - FTE											
Annual Salary	\$0	\$17,588	\$35,351	\$35,528	\$35,705	\$35,884	\$36,063	\$36,244	\$36,425		
Benefits	\$0	\$5,276	\$10,605	\$10,658	\$10,712	\$10,765	\$10,819	\$10,873	\$10,927		
Subtotal	\$0	\$22,864	\$45,956	\$46,186	\$46,417	\$46,649	\$46,882	\$47,117	\$47,352		
Internal Clerk - FTE											
Annual Salary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Other Costs	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000		
<b>Human Resources Subtotal</b>	<b>\$25,000</b>	<b>\$94,898</b>	<b>\$118,225</b>	<b>\$118,691</b>	<b>\$119,160</b>	<b>\$119,631</b>	<b>\$120,104</b>	<b>\$120,579</b>	<b>\$121,057</b>		
<b>Information Services</b>											
Information Services Manager - FTE											
Annual Salary	\$0	\$0	\$0	\$65,980	\$66,310	\$66,641	\$66,975	\$67,309	\$67,646		
Benefits	\$0	\$0	\$0	\$19,794	\$19,893	\$19,992	\$20,092	\$20,193	\$20,294		
Subtotal	\$0	\$0	\$0	\$85,774	\$86,203	\$86,634	\$87,067	\$87,502	\$87,940		
Information Services Technician - FTE											
Annual Salary	\$22,500	\$22,613	\$45,451	\$45,678	\$45,907	\$46,136	\$46,367	\$93,198	\$93,664		
Benefits	\$6,750	\$6,784	\$13,635	\$13,704	\$13,772	\$13,841	\$13,910	\$27,959	\$28,099		
Subtotal	\$29,250	\$29,396	\$59,086	\$59,382	\$59,679	\$59,977	\$60,277	\$121,157	\$121,763		
Other Costs	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000		
<b>Information Services Subtotal</b>	<b>\$89,250</b>	<b>\$89,396</b>	<b>\$119,086</b>	<b>\$205,156</b>	<b>\$205,882</b>	<b>\$206,611</b>	<b>\$207,344</b>	<b>\$268,659</b>	<b>\$269,702</b>		

# DRAFT

**Figure C-5**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Administrative Services Cost Estimates**

LAFCO Recommended  
Boundary

CFA Addendum - Dated May 1, 2002

<b>General Services</b>												
General Services Manager - FTE												
Annual Salary	\$55,000	Real Inc. 0.5%		\$27,776	\$55,829	\$56,108	\$56,389	\$56,671	\$56,954	\$57,239		
Benefits	30%		\$0	\$8,333	\$16,749	\$16,832	\$16,917	\$17,001	\$17,086	\$17,172		
Subtotal			\$0	\$36,108	\$72,578	\$72,941	\$73,305	\$73,672	\$74,040	\$74,411		
Maintenance Technician - FTE												
Annual Salary	\$32,000	Real Inc. 0.5%		\$32,321	\$32,482	\$32,645	\$32,808	\$32,972	\$33,137	\$33,303		
Benefits	30%		\$0	\$9,696	\$9,745	\$9,793	\$9,842	\$9,892	\$9,941	\$9,991		
Subtotal			\$0	\$42,017	\$42,227	\$42,438	\$42,650	\$42,864	\$43,078	\$43,293		
Custodial Worker - FTE												
Annual Salary	\$28,000	Real Inc. 0.5%		\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Benefits	30%		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Subtotal			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Other Costs	\$10,000	Real Inc. 0.0%	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000		
<b>General Services Subtotal</b>	<b>\$10,000</b>		<b>\$10,000</b>	<b>\$88,125</b>	<b>\$124,805</b>	<b>\$125,379</b>	<b>\$125,956</b>	<b>\$126,536</b>	<b>\$127,118</b>	<b>\$127,704</b>		
<b>Total Administrative Services</b>	<b>\$124,250</b>		<b>\$194,294</b>	<b>\$325,437</b>	<b>\$448,652</b>	<b>\$450,420</b>	<b>\$452,198</b>	<b>\$453,984</b>	<b>\$516,357</b>	<b>\$518,464</b>		
FTE Summary	0.5		1.5	4.0	5.5	5.5	5.5	5.5	6.5	6.5		

\*city\_admin\*\*

# DRAFT

Figure C-6  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Planning Department Cost Estimates

LAFCO Recommended  
Boundary

CFA Addendum - Dated May 1, 2002

Description	Fiscal Year Ending										
	2004	2005	2006	2007	2008	2009	2010	2011	2012		
<b>Assumptions</b>											
<b>Planning Department</b>											
Planning Director - FTE [1]											
Annual Salary	\$90,000	\$90,450	\$90,902	\$91,357	\$91,814	\$92,273	\$92,734	\$93,198	\$93,664		
Benefits	\$13,500	\$27,135	\$27,271	\$27,407	\$27,544	\$27,682	\$27,820	\$27,959	\$28,099		
Subtotal	\$58,500	\$117,585	\$118,173	\$118,764	\$119,358	\$119,954	\$120,554	\$121,157	\$121,763		
Senior Planner - FTE											
Annual Salary	\$60,000	\$120,600	\$181,805	\$182,714	\$183,627	\$184,545	\$185,468	\$186,395	\$187,327		
Benefits	\$9,000	\$36,180	\$54,541	\$54,814	\$55,088	\$55,364	\$55,640	\$55,919	\$56,198		
Subtotal	\$39,000	\$156,780	\$236,346	\$237,528	\$238,715	\$239,909	\$241,108	\$242,314	\$243,525		
Associate or Assistant Planners - FTE											
Annual Salary	\$45,000	\$135,675	\$181,805	\$228,392	\$229,534	\$230,682	\$231,835	\$232,994	\$234,159		
Benefits	\$0	\$40,703	\$54,541	\$68,518	\$68,860	\$69,204	\$69,550	\$69,898	\$70,248		
Subtotal	\$0	\$176,378	\$236,346	\$296,909	\$298,394	\$299,886	\$301,385	\$302,892	\$304,407		
Secretary/Clerical - FTE											
Annual Salary	\$30,000	\$30,150	\$60,602	\$60,905	\$61,209	\$61,515	\$61,823	\$62,132	\$62,442		
Benefits	\$0	\$9,045	\$18,180	\$18,271	\$18,363	\$18,455	\$18,547	\$18,640	\$18,733		
Subtotal	\$0	\$39,195	\$78,782	\$79,176	\$79,572	\$79,970	\$80,369	\$80,771	\$81,175		
FTE Summary	1.0	7.0	10.0	11.0	11.0	11.0	11.0	11.0	11.0		
Personnel Subtotal	\$97,500	\$489,938	\$669,647	\$732,377	\$736,039	\$739,719	\$743,417	\$747,134	\$750,870		
Other Costs											
Planning Consultants	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		
Mapping Reproduction	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000		
Planning Commission Expense	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000		
Miscellaneous Other Costs	\$10,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000		
Other Cost Subtotal	\$110,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000		
<b>Total Planning Department Expenses</b>	<b>\$207,500</b>	<b>\$629,938</b>	<b>\$809,647</b>	<b>\$872,377</b>	<b>\$876,039</b>	<b>\$879,719</b>	<b>\$883,417</b>	<b>\$887,134</b>	<b>\$890,870</b>		

[1] Assumes Planning Director is hired with 6 months remaining in the first fiscal year of the City.

# DRAFT

Figure C-7  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Public Works and Site Development Cost Estimates

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
Boundary

Description	Assumptions	Fiscal Year Ending										
		2004	2005	2006	2007	2008	2009	2010	2011	2012		
<b>Public Works Department - General Fund</b>												
Public Works Director - FTE [1]												
Annual Salary		0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Benefits		\$41,000	\$82,410	\$82,822	\$83,236	\$83,652	\$84,071	\$84,491	\$84,913	\$85,338	\$85,761	\$86,187
Subtotal	\$82,000 30%	\$12,300	\$24,723	\$24,847	\$24,971	\$25,096	\$25,221	\$25,347	\$25,474	\$25,601	\$25,728	\$25,855
Secretary/Clerical - FTE		0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Annual Salary		\$15,000	\$15,075	\$15,150	\$15,226	\$15,302	\$15,379	\$15,456	\$15,533	\$15,611	\$15,688	\$15,765
Benefits		\$4,500	\$4,523	\$4,545	\$4,568	\$4,591	\$4,614	\$4,637	\$4,660	\$4,683	\$4,706	\$4,729
Subtotal	\$30,000 30%	\$19,500	\$19,598	\$19,695	\$19,794	\$19,893	\$19,992	\$20,092	\$20,193	\$20,294	\$20,395	\$20,496
FTE Summary (excludes site dev. emp.)		1.0	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Personnel Subtotal		\$72,800	\$126,731	\$127,364	\$128,001	\$128,641	\$129,284	\$129,931	\$130,580	\$131,233	\$131,886	\$132,539
Other Costs		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
<b>Total Public Works Dept. Expenses</b>		<b>\$122,800</b>	<b>\$176,731</b>	<b>\$177,364</b>	<b>\$178,001</b>	<b>\$178,641</b>	<b>\$179,284</b>	<b>\$179,931</b>	<b>\$180,580</b>	<b>\$181,233</b>	<b>\$181,886</b>	<b>\$182,539</b>
<b>Site Development Services</b>												
Estimated Cost for Rancho Cordova Area		\$0	\$733,049	\$751,033	\$769,017	\$792,142	\$814,235	\$832,219	\$850,203	\$868,187	\$886,171	\$904,155
	FY 1999/00 Estimate \$689,364											
	Based on 2000 est. pop. \$13.21 per capita											

[1] Assumes Public Works Director is hired with 6 months remaining in the first fiscal year of the City.

\*pub\_works\*

L.AFCO Recommended  
Boundary

Figure D-1  
Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
Change in GENERAL FUND Revenues and Expenses to Sacramento County [1]

Item	Fiscal Year 1999-2000	Source
<b>Revenues Transferred or Lost</b>		
Property Taxes (Includes HOPTR)	\$3,842,825	Figure B-3 (EPS estimate)
Sales Tax [2]	\$9,786,433	State Board of Equalization based on 1999-2000 estimate
Transient Occupancy Tax	\$1,917,178	County of Sacramento based on 1999-2000 estimate
Utility User Tax	\$2,340,408	Figure B-2, Note 3 (EPS Estimate)
Real Property Transfer Tax	\$197,966	County of Sacramento based on 1999-2000 estimate
Franchise Fees	\$125,103	Figure B-2, Note 7 (EPS estimate)
Business License Tax	\$60,638	County of Sacramento based on 1999-2000 estimate
<b>Total Revenues Transferred</b>	<b>\$18,270,550</b>	
<b>Expenses (Net of Revenue Offsets)</b>		
Sheriff	\$11,159,617	Sacramento County Sheriff's Dept. estimate
Animal Control	\$86,946	Sacramento County Animal Care and Regulation Dept. estim.
Planning	\$156,041	Sacramento County Planning Dept. estimate
Public Works	\$0	Sacramento County Public Works Dept. estimate
<b>Total Expenses Transferred</b>	<b>\$11,402,604</b>	
<b>County Surplus or (Deficit) after Additional Future Revenues</b>	<b>(\$6,867,946)</b>	

Source: Sacramento County Sheriff, Animal Care & Regulation, Planning, Public Works, and Finance Departments. "net\_fiscal"

[1] Calculations are based on actual revenues and expenses for Fiscal Year 1999-2000.  
 [2] Based on sales tax estimate through June 30, 2000. Estimate also includes 12% for unallocated sales tax.  
 [3] Sacramento County Public Works indicates there are no General Fund costs for public works services that would be lost by the County. Public works costs are offset by fee revenues.

DRAFT

LAFCO Recommended  
Boundary

**Figure D-2**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Calculation of Cost Transferred to New City - Govt. Code Section 56815**

Fiscal Year 1999-2000 County Cost Estimates	Total Cost	Less		Direct Cost	Offsetting Revenue	Net Cost Transferred
		Countywide A-87 Indirect Cost				
Sheriff	\$11,604,590	\$210,521	[1]	\$11,394,068	\$234,451	\$11,159,617
Animal Control	\$132,748	\$2,686		\$130,062	\$43,116	\$86,946
Planning	\$570,411	\$12,648		\$557,763	\$401,722	\$156,041
Public Works	\$2,309,526	\$407,321		\$1,902,205	\$1,902,205	\$0
<b>Total</b>	<b>\$14,617,274</b>	<b>\$633,176</b>		<b>\$13,984,098</b>	<b>\$2,581,494</b>	<b>\$11,402,604</b>

"cost\_xfer"

[1] Direct cost includes department direct and indirect (department allocated) costs.

[2] Includes revenues from fees, charges, or grants that the new City would be able to use to offset the cost of service. Does not include restricted revenues received by the County that would not be subject to transfer to the new City.

Source: Sacramento County Departments of Animal Care and Regulation, Planning, Public Works, and the County of Sacramento Sheriff.



DRAFT

Figure D-3

Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
Change in ROAD FUND Revenues and Expenses to Sacramento County [1]

LAFCO Recommended  
Boundary

Item	Fiscal Year 1999-2000	Source
<b>Revenues Transferred or Lost</b>		
Road Fund Property Tax	\$17,433	Figure B-3 (EPS estimate)
State Shared 2106c Revenues	\$128,967	EPS estimate
Measure A Revenue	\$836,408	SACOG estimate based on 1999-2000 data
<b>Total Revenues Transferred</b>	<b>\$982,808</b>	
<b>Expenses (Net of Revenue Offsets)</b>		
Road Maintenance	\$1,768,800	Sacramento County Dept. of Transp. estimate
<b>County Surplus or (Deficit)</b>	<b>\$785,992</b>	

"net\_fiscal\_roads"

[1] Calculations are based on actual revenues and expenses for Fiscal Year 1999-2000.

Source: Sacramento County Auditor-Controller, Department of Transportation, and Transportation Commission, and SACOG.

# LAFCo RECOMMENDED BOUNDARY (INCLUDES AEROJET)

LAFCo Recommended Boundary Including Approximately 2,700 Acres of Aerojet Property

## **Fiscal Impact Summary and Assumption Tables**

- A-1 Summary of Revenues and Expenses
- A-2 Detailed Summary of Revenues and Expenses (2 pages)
- A-3 Demographic Assumptions
- A-4 General Assumptions
- A-5 Land Use Assumptions
- A-6 Development Schedule
- A-7 Population and Employment Projections
- A-8 Assessed Value Calculation

## **Revenue Estimating Tables**

- B-1 Annual Revenue Estimate
- B-2 Revenue Estimate Notes (3 pages)
- B-3 Transfers in for Admin. Services for Water and Sewer Enterprises
- B-4 Calculation of Property Tax Transfer
- B-5 Calculation of Net General Fund Cost by Department
- B-6 County Property Tax as a Percentage of Revenue Available for General Purposes
- B-7 Calculation of Net County Cost by Department

## **Expenditure Estimating Tables**

- C-1 Annual Expenditure Estimate
- C-2 Expenditure Estimate Notes (2 pages)
- C-3 City Manager and City Clerk Cost Estimates
- C-4 Finance Department Cost Estimates
- C-5 Public Works/Community Development Department Cost Estimates

## **Revenues and Expenses to Fresno County**

- D-1 Change in General Fund Revenues and Expenses to Fresno County
- D-2 Calculation of Cost Savings to County for Services Transferred to New City
- D-3 Change in Road Fund Revenues and Expenses to Fresno County

# DRAFT

Figure A-1  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Summary of Revenues and Expenses (All figures in Constant 2000 \$'s)

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
Boundary (Includes Aerojet)

Item	Fiscal Year Ending									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	
<b>GENERAL FUND</b>										
Total General Fund Revenues	\$20,176,535	\$23,832,638	\$24,322,093	\$24,831,010	\$25,285,644	\$25,694,885	\$26,101,945	\$26,059,644	\$26,541,719	
Total General Fund Expenditures	\$6,372,711	\$19,014,199	\$19,736,499	\$20,102,084	\$20,516,724	\$20,842,473	\$20,232,296	\$20,591,020	\$20,947,644	
<b>General Fund Operating Surplus/(Deficit)</b>	<b>\$13,803,824</b>	<b>\$4,818,438</b>	<b>\$4,585,595</b>	<b>\$4,728,926</b>	<b>\$4,768,920</b>	<b>\$4,852,412</b>	<b>\$5,869,649</b>	<b>\$5,468,624</b>	<b>\$5,594,075</b>	
Prior to Mitigation										
Less Mitigation Payment to County [1]	(\$4,141,854)	(\$4,133,180)	(\$4,392,325)	(\$4,588,253)	(\$4,694,949)	(\$4,788,172)	(\$5,029,707)	(\$5,125,580)	(\$5,181,956)	
<b>Net Annual Balance After Mitigation Payments</b>	<b>\$9,661,970</b>	<b>\$685,259</b>	<b>\$193,270</b>	<b>\$140,673</b>	<b>\$73,971</b>	<b>\$64,240</b>	<b>\$839,942</b>	<b>\$343,044</b>	<b>\$412,119</b>	
<b>ROAD MAINTENANCE FUND</b>										
Road Fund Revenues	\$2,242,271	\$2,264,543	\$2,287,574	\$2,310,889	\$2,333,847	\$2,363,036	\$2,391,065	\$2,236,546	\$2,284,597	
Road Fund Expenses	\$2,242,271	\$2,264,543	\$2,287,574	\$2,310,889	\$2,333,847	\$2,363,036	\$2,391,065	\$2,236,546	\$2,284,597	
<b>Road Fund Operating Surplus (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>OTHER RESTRICTED FUND</b>										
Other Restricted Fund Revenues	\$0	\$1,641,289	\$1,659,268	\$1,677,248	\$1,959,867	\$1,930,055	\$1,740,435	\$1,758,414	\$1,776,394	
Other Restricted Fund Expenditures	\$0	\$1,641,289	\$1,659,268	\$1,677,248	\$1,959,867	\$1,930,055	\$1,740,435	\$1,758,414	\$1,776,394	
<b>Other Restr. Fund Operating Surplus (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>All Funds Annual Operating Surplus/(Deficit)</b>	<b>\$9,661,970</b>	<b>\$685,259</b>	<b>\$193,270</b>	<b>\$140,673</b>	<b>\$73,971</b>	<b>\$64,240</b>	<b>\$839,942</b>	<b>\$343,044</b>	<b>\$412,119</b>	
<b>All Funds Balance</b>	<b>\$9,661,970</b>	<b>\$10,347,228</b>	<b>\$10,540,498</b>	<b>\$10,681,171</b>	<b>\$10,755,142</b>	<b>\$10,819,382</b>	<b>\$11,659,324</b>	<b>\$12,002,368</b>	<b>\$12,414,487</b>	

"abb\_sum"

[1] Based on a percentage of property tax retained by Sacramento County per the mitigation agreement between Sacramento County and the incorporation proponents.

# DRAFT

**Figure A-2**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Detailed Summary of Revenues and Expenses (All figures in Constant 2000 \$'s)**

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary (Includes Aerojet)

Item	Fiscal Year Ending									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	
<b>General Fund Revenues</b>										
Property Taxes	\$4,248,055	\$4,350,715	\$4,623,500	\$4,960,274	\$5,216,610	\$5,472,196	\$5,748,236	\$6,030,095	\$6,281,158	
Sales Tax [1]	\$7,457,257	\$10,021,297	\$10,099,585	\$10,177,873	\$10,272,961	\$10,368,049	\$10,463,137	\$10,558,225	\$10,653,313	
Utility User Tax	\$2,367,203	\$2,393,828	\$2,423,063	\$2,466,247	\$2,509,432	\$2,553,291	\$2,597,149	\$2,646,241	\$2,694,283	
Real Property Transfer Tax	\$205,097	\$209,924	\$222,475	\$234,988	\$247,465	\$259,906	\$273,342	\$273,342	\$285,101	
Unitary Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transient Occupancy Tax	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	
Franchise Fees	\$166,904	\$170,906	\$174,908	\$178,920	\$182,932	\$187,977	\$192,815	\$196,827	\$200,839	
Business License Tax	\$95,099	\$96,480	\$97,860	\$99,279	\$100,697	\$102,115	\$103,533	\$104,952	\$106,370	
Building Permit Fees (Fund Transfer In)	\$0	\$136,238	\$136,238	\$136,238	\$175,163	\$167,378	\$136,238	\$136,238	\$136,238	
Planning Fees	\$0	\$314,969	\$404,823	\$436,188	\$438,019	\$439,859	\$441,709	\$443,567	\$445,435	
Fines and Penalties	\$52,766	\$54,127	\$55,488	\$56,849	\$58,210	\$59,960	\$61,632	\$62,993	\$64,354	
State Motor Vehicle License Fees	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,189,986	\$3,257,450	
Investment Earnings	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
<b>Total General Fund Revenues</b>	<b>\$20,176,535</b>	<b>\$23,832,638</b>	<b>\$24,322,093</b>	<b>\$24,831,010</b>	<b>\$25,285,644</b>	<b>\$25,694,885</b>	<b>\$26,101,945</b>	<b>\$26,059,644</b>	<b>\$26,541,719</b>	
<b>General Fund Expenditures</b>										
City Council	\$79,000	\$74,000	\$75,000	\$76,000	\$77,000	\$78,000	\$79,000	\$80,000	\$81,000	
Elections	\$20,960	\$0	\$22,582	\$0	\$23,818	\$0	\$25,022	\$0	\$26,104	
City Manager	\$265,900	\$266,830	\$288,772	\$403,301	\$404,918	\$406,543	\$451,039	\$452,894	\$454,759	
City Clerk	\$191,000	\$187,359	\$208,929	\$209,599	\$210,272	\$210,948	\$254,492	\$255,389	\$256,291	
City Attorney	\$550,000	\$510,000	\$520,200	\$530,604	\$541,216	\$552,040	\$563,081	\$574,343	\$585,830	
Finance	\$361,900	\$332,557	\$354,728	\$356,002	\$399,720	\$401,219	\$458,984	\$460,778	\$462,582	
Administrative Services	\$124,250	\$194,294	\$325,437	\$448,652	\$450,420	\$452,198	\$453,984	\$516,357	\$518,464	
Property Tax Administration	\$129,725	\$132,860	\$141,190	\$151,474	\$159,302	\$167,107	\$175,536	\$184,143	\$191,810	
LAFCo Cost Share	\$11,502	\$11,790	\$12,085	\$12,387	\$12,696	\$13,014	\$13,339	\$13,673	\$14,014	
Law Enforcement	\$0	\$13,415,601	\$13,698,386	\$13,981,170	\$14,325,681	\$14,657,814	\$14,940,599	\$15,223,383	\$15,506,168	
Animal Control	\$0	\$92,973	\$95,311	\$97,648	\$99,986	\$102,992	\$105,864	\$108,202	\$110,539	
Planning	\$207,500	\$629,938	\$809,647	\$872,377	\$876,039	\$879,719	\$883,417	\$887,134	\$890,870	
Public Works Administration	\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233	
Non-Departmental [2]	\$671,379	\$858,379	\$871,473	\$661,224	\$642,074	\$638,898	\$684,566	\$673,618	\$670,473	
Contingency	\$136,796	\$844,165	\$880,055	\$898,922	\$920,089	\$936,989	\$963,443	\$980,525	\$997,507	
Loan Re-payment to County [3]	\$3,500,000	\$1,286,724	\$1,255,341	\$1,224,723	\$1,194,852	\$1,165,709	\$0	\$0	\$0	
<b>Total General Fund Expenditures</b>	<b>\$6,372,711</b>	<b>\$19,014,199</b>	<b>\$19,736,499</b>	<b>\$20,102,084</b>	<b>\$20,516,724</b>	<b>\$20,842,473</b>	<b>\$20,232,296</b>	<b>\$20,591,020</b>	<b>\$20,947,644</b>	
<b>General Fund Operating Surplus (Deficit)</b>	<b>\$13,803,824</b>	<b>\$4,818,438</b>	<b>\$4,585,595</b>	<b>\$4,728,926</b>	<b>\$4,768,920</b>	<b>\$4,852,412</b>	<b>\$5,869,649</b>	<b>\$5,468,624</b>	<b>\$5,594,075</b>	
Less Mitigation Payment to County [4]	(\$4,141,854)	(\$4,133,180)	(\$4,392,325)	(\$4,588,253)	(\$4,694,949)	(\$4,788,172)	(\$5,029,707)	(\$5,125,580)	(\$5,181,956)	
<b>Net Annual Balance After Mitigation Payments</b>	<b>\$9,661,970</b>	<b>\$685,259</b>	<b>\$193,270</b>	<b>\$140,673</b>	<b>\$73,971</b>	<b>\$64,240</b>	<b>\$839,942</b>	<b>\$343,044</b>	<b>\$412,119</b>	

# DRAFT

Figure A-2  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Detailed Summary of Revenues and Expenses (All figures in Constant 2000 \$'s)

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary (Includes Aerojet)

Item	Fiscal Year Ending									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	
<b>Road Maintenance Fund Revenues</b>										
Gas Taxes	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,199,982	\$1,225,099	
Measure A	\$845,769	\$867,584	\$889,398	\$911,213	\$933,028	\$961,078	\$987,878	\$1,009,693	\$1,031,508	
Road Fund Property Tax	\$18,930	\$19,388	\$20,603	\$22,104	\$23,246	\$24,385	\$25,615	\$26,871	\$27,990	
<b>Total Road Maintenance Fund Revenues</b>	<b>\$2,242,271</b>	<b>\$2,264,543</b>	<b>\$2,287,574</b>	<b>\$2,310,889</b>	<b>\$2,333,847</b>	<b>\$2,363,036</b>	<b>\$2,391,065</b>	<b>\$2,236,546</b>	<b>\$2,284,597</b>	
<b>Road Maintenance Fund Expenditures</b>										
Road Maint. Expenditures (100% of rev.'s)	\$2,242,271	\$2,264,543	\$2,287,574	\$2,310,889	\$2,333,847	\$2,363,036	\$2,391,065	\$2,236,546	\$2,284,597	
<b>Road Fund Operating Surplus (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Other Restricted Revenues</b>										
Building and Permit Fees (100% Cost Portion)	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$908,250	\$908,250	
Public Works - Site Development Services	\$0	\$733,039	\$751,018	\$768,998	\$792,117	\$814,205	\$832,185	\$850,164	\$868,144	
<b>Total Other Restricted Revenues</b>	<b>\$0</b>	<b>\$1,641,289</b>	<b>\$1,659,268</b>	<b>\$1,677,248</b>	<b>\$1,959,867</b>	<b>\$1,930,055</b>	<b>\$1,740,435</b>	<b>\$1,758,414</b>	<b>\$1,776,394</b>	
<b>Other Restricted Expenditures</b>										
Building and Permit Fees (100% Cost Portion)	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$908,250	\$908,250	
Public Works - Site Development Services	\$0	\$733,039	\$751,018	\$768,998	\$792,117	\$814,205	\$832,185	\$850,164	\$868,144	
<b>Total Other Restricted Expenditures</b>	<b>\$0</b>	<b>\$1,641,289</b>	<b>\$1,659,268</b>	<b>\$1,677,248</b>	<b>\$1,959,867</b>	<b>\$1,930,055</b>	<b>\$1,740,435</b>	<b>\$1,758,414</b>	<b>\$1,776,394</b>	
<b>Other Restr. Funds Operating Surplus (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>All Funds Annual Operating Surplus/(Deficit)</b>	<b>\$9,661,970</b>	<b>\$685,259</b>	<b>\$193,270</b>	<b>\$140,673</b>	<b>\$73,971</b>	<b>\$64,240</b>	<b>\$839,942</b>	<b>\$343,044</b>	<b>\$412,119</b>	
<b>All Funds Balance</b>	<b>\$9,661,970</b>	<b>\$10,347,228</b>	<b>\$10,540,498</b>	<b>\$10,681,171</b>	<b>\$10,755,142</b>	<b>\$10,819,382</b>	<b>\$11,659,324</b>	<b>\$12,002,368</b>	<b>\$12,414,487</b>	

"final\_sum"

- [1] Sacramento County retains the first year of property tax until proper legal transfer can take place.
- [2] Non-Departmental includes office rent, supplies, insurance, and general plan and code development.
- [3] Loan repayment based on cost of services provided by County in first year of City operation. Amount of first year service cost borrowed by City is net of one quarter's worth of sales tax revenue and a one-time payment of \$3.5 million.
- [4] Based on a percentage of property tax retained by Sacramento County per the mitigation agreement between Sacramento County and the incorporation proponents.

# DRAFT

**Table A-3  
Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
Demographic Assumptions**

**LAFCO Recommended  
Boundary (Includes Aerojet)**

<b>Item</b>	<b>Value</b>
<b><u>Proposed City of Rancho Cordova</u></b>	
<b>2000 Estimates</b>	
Population [1]	52,182
Retail Employment [2]	5,805
Other Employment [2]	42,808
Government/Education	5,401
<b>Total Employment</b>	<b>54,014</b>
Persons Served [3]	79,189
Registered Voters [4]	24,387
Population [1]	52,182
Voters as % of Population	46.7%
Persons per Single Family Occupied Household / Unit [5]	2.7
Persons per Multi Family Occupied Household / Unit [5]	2.7
Persons per Mobile Home Occupied Household / Unit [5]	2.7
Occupancy Rate [5]	96.0%
Square Feet per Retail Employee [6]	450
Square Feet per Other Employee [6]	600
Square Feet per Other Employee (Redevelopment) [6]	1,000
<b><u>Sacramento County</u></b>	
<b>2000 Estimates</b>	
Unincorporated Population [7]	642,700
City Population [7]	566,800
<b>Total County Population</b>	<b>1,209,500</b>
Unincorporated Employment [2]	230,980
Unincorporated Persons Served [3]	758,190

*dem\_assmps"*

[1] Based on Sacramento Area Council of Governments (SACOG), and EPS estimates.

[2] Based on SACOG projections updated February 1999.

[3] Persons served equals the population plus 50% of the employees in the proposed city.

[4] Registered voters as of August 16, 2000 from the Sacramento County Registrar's Office.

[5] Based on SACOG and CA Department of Finance (DOF) estimates.

[6] EPS estimates of square feet per employee assumptions.

[7] Based on January 2000 CA DOF estimates.

Source: SACOG, CA Department of Finance, and EPS.

# DRAFT

**Table A-4**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**General Assumptions**

**LAFCO Recommended**  
**Boundary (Includes Aerojet)**

<b>Item</b>	<b>Value</b>
First Year of Operations - Fiscal Year Ending [1]	2004
Dollars Discounted to Fiscal Year	2000
% of FY 2003-2004 that City is incorporated	100%
Inflation (Discount) Rate [2]	2.5%
Property Appreciation Rate [3]	2.5%
Assessed Value Increase of Existing Development [4]	2.5%
Assessed Value Increase for New Development [5]	2.2%
Market Value per Dwelling Unit (existing) [6]	\$140,000
Market Value per Commercial Sq. Ft. (existing)	\$80
FY 1999-00 Base Assessed Value within Proposed City [7]	\$2,121,896,228
FY 2000-01 Base Assessed Value within Proposed City [7]	\$2,243,193,038
Property Tax Rate	1.0%

*"gen\_assmps"*

- [1] Single years are used to denote fiscal years. For example, 2003 refers to the fiscal year starting in July 2002 and ending in June 2003.
- [2] Discount rate is factor used in estimating present value of any inflated dollars.
- [3] Equal to inflation rate. Assumes no real market appreciation above inflation.
- [4] This percentage estimates the increase in annual A.V. which includes a 2% increase for properties not sold during a year, and a higher percent increase for properties sold during a year (the assessed value being set at the sales price / market value).
- [5] The assessed value of new development after it is developed is not assumed to keep pace with inflation because property assessed value can only increase 2% per year unless the property is sold, at which time the A.V. on the property is set at the market value.
- [6] Based on information obtained from real estate market information and information compiled by the Sacramento Bee.
- [7] Based on estimated assessed value for the proposed incorporation area as provided by the Sacramento County Assessor's Office

# DRAFT

**Table A-5**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Land Use Assumptions**

**LAFCO Recommended**  
**Boundary (Includes Aerojet)**

<b>Land Use</b>	<b>Unit Measure</b>	<b>Sq. Ft. per Acre [1]</b>	<b>Value Per Unit [2]</b>
Single Family [3]	dwelling unit	N.A.	\$220,000
Multi-Family	dwelling unit	N.A.	\$80,000
Mobile Homes	dwelling unit	N.A.	\$40,000
Retail	square foot	10,890	\$115
Other Non-Residential	square foot	13,068	\$75

*"land\_use\_assmps"*

[1] Assumed Floor Area Ratios are as follows: Retail equals 25%, other Non-Residential equals 30%

[2] Single family, multi-family, and commercial values estimated by EPS.

[3] Based on real estate market information and information compiled by the Sacramento Bee.



# DRAFT

Figure A-6  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Development Schedule

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary (Includes Aerojet)

Item	Calendar Year										2011	
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009		2010
<b>New Residential Development [1]</b>						<i>units</i>						
Single Family	50	50	125	525	525	525	525	525	525	525	525	525
Multi-Family	-	-	-	-	-	-	-	150	120	-	0	-
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>50</b>	<b>50</b>	<b>125</b>	<b>525</b>	<b>525</b>	<b>525</b>	<b>525</b>	<b>675</b>	<b>645</b>	<b>525</b>	<b>525</b>	<b>525</b>
<b>New Redevelopment Residential [1]</b>												
Single Family	-	-	-	-	-	-	-	-	-	-	-	-
Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total New Residential Units</b>	<b>50</b>	<b>50</b>	<b>125</b>	<b>525</b>	<b>525</b>	<b>525</b>	<b>525</b>	<b>675</b>	<b>645</b>	<b>525</b>	<b>525</b>	<b>525</b>
<b>New Non-Residential Development</b>						<i>square feet</i>						
Retail [2]	31,500	31,500	31,500	31,500	31,500	31,500	31,500	31,500	31,500	31,500	31,500	31,500
Other Non-Residential [3]	363,000	363,000	363,000	363,000	363,000	363,000	363,000	363,000	363,000	363,000	363,000	363,000
<b>Subtotal</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>
<b>New Redevelopment Non-Residential [4]</b>												
Retail	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Other Non-Residential	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
<b>Subtotal</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Total New Non-Residential Development</b>	<b>484,500</b>	<b>484,500</b>	<b>484,500</b>	<b>484,500</b>	<b>484,500</b>	<b>494,500</b>	<b>494,500</b>	<b>494,500</b>	<b>494,500</b>	<b>494,500</b>	<b>494,500</b>	<b>494,500</b>
<b>Cumulative New Development Entire City</b>												
<b>Cumulative New Residential Development</b>						<i>units</i>						
Single Family	50	100	225	750	1,275	1,800	2,325	2,850	3,375	3,900	4,425	4,950
Multi-Family	-	-	-	-	-	-	-	150	270	270	270	270
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cumulative Dwelling Units</b>	<b>50</b>	<b>100</b>	<b>225</b>	<b>750</b>	<b>1,275</b>	<b>1,800</b>	<b>2,325</b>	<b>3,000</b>	<b>3,645</b>	<b>4,170</b>	<b>4,695</b>	<b>5,220</b>
<b>Cumulative New Non-Residential Development</b>						<i>square feet</i>						
Retail	31,500	63,000	94,500	126,000	157,500	199,000	240,500	282,000	323,500	365,000	406,500	448,000
Other Non-Residential	453,000	906,000	1,359,000	1,812,000	2,265,000	2,718,000	3,171,000	3,624,000	4,077,000	4,530,000	4,983,000	5,436,000
<b>Total New Non-Residential Development</b>	<b>484,500</b>	<b>969,000</b>	<b>1,453,500</b>	<b>1,938,000</b>	<b>2,422,500</b>	<b>2,917,000</b>	<b>3,411,500</b>	<b>3,906,000</b>	<b>4,400,500</b>	<b>4,895,000</b>	<b>5,389,500</b>	<b>5,884,000</b>

"dev\_scheat"

[1] Residential development estimates are based on SACOG and EPS projections.  
 [2] Retail non-residential square feet of development based on employment projections for Rancho Cordova shown in Figure A-7, assuming 450 square feet per retail employee.  
 [3] Other non-residential square feet of development based on employment projections for Rancho Cordova shown in Figure A-7, assuming 600 square feet per employee.  
 [4] Redevelopment non-residential based on development schedule prepared by EPS for Mather Air Force Base tax increment projections.

Sources: Sacramento Area Council of Governments and EPS.

# DRAFT

Figure A-7  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Population and Employment Projections

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary (Includes Aerojet)

Item	Calendar Year											
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Population Projections</b>												
New Population [1]	130	130	324	1,361	1,361	1,361	1,361	1,750	1,672	1,361	1,361	1,361
Cumulative Population [2]	52,312	52,442	52,766	54,127	55,488	56,849	58,210	59,960	61,632	62,993	64,354	65,715
Cumulative Registered Voters [3]	24,447	24,508	24,659	25,295	25,931	26,567	27,203	28,021	28,802	29,438	30,074	30,710
Proxy Population [4]	n/a	n/a	73,977	73,977	73,977	73,977	73,977	73,977	73,977	73,977	n/a	n/a
Annual Population Increase	0.25%	0.25%	0.62%	2.58%	2.51%	2.45%	2.39%	3.01%	2.79%	2.21%	2.16%	2.11%
<b>Employment Projections</b>												
New Employees [5]	70	70	70	70	70	70	70	70	70	70	70	70
Retail	605	605	605	605	605	605	605	605	605	605	605	605
Other Non-Retail	55	55	55	55	55	55	55	55	55	55	55	55
Government/Education [6]	730	730	730	730	730	730	730	730	730	730	730	730
Subtotal	90	90	90	90	90	90	90	90	90	90	90	90
Redevelopment	820	820	820	820	820	820	820	820	820	820	820	820
Total New Employees	5,875	5,945	6,015	6,085	6,155	6,225	6,295	6,365	6,435	6,505	6,575	6,645
Cumulative Employees	43,503	44,198	44,893	45,588	46,283	47,000	47,718	48,435	49,152	49,869	50,586	51,304
Retail	5,456	5,511	5,566	5,621	5,676	5,731	5,786	5,841	5,896	5,951	6,006	6,061
Other Non-Residential [7]	54,834	55,654	56,474	57,294	58,114	58,956	59,798	60,641	61,483	62,325	63,167	64,010
Government/Education [6]	79,729	80,269	81,003	82,774	84,545	86,327	88,110	90,281	92,374	94,156	95,938	97,720
Total Cumulative New Employees	0.68%	0.68%	0.91%	2.19%	2.14%	2.11%	2.06%	2.46%	2.32%	1.93%	1.89%	1.86%
Persons Served [8]	2.63	2.66	2.68	2.66	2.63	2.61	2.58	2.55	2.51	2.49	2.48	2.46
Annual Persons Served Increase												
Total Jobs to Housing Ratio												

"pop\_employ"

[1] New population based on estimated new housing units assuming 96% occupancy and 2.7 persons per occupied single- and multi-family household and 2.7 persons per mobile home household.  
 [2] Population is as of the end of each calendar year. For example, the 2000 population is as of December 31, 2000. This population is used for estimating Fiscal Year 2000-2001 revenues and costs.  
 [3] Voters are assumed to increase at 46.7% of the number of new residents, the 2000 ratio of registered voters to population.  
 [4] Proxy population is three times the number of registered voters at the time of incorporation. Proxy population is the "official population" used to determine the distribution of State revenues for the first seven years after incorporation.  
 [5] Employment estimates are less than those projected by SACOG.  
 [6] Government/Education employment estimated at 10% of total employees. Some new Government/Education employees are included in the new Redevelopment employees category.  
 [7] Includes growth in redevelopment new employees (220/year from 2001-2012), including employees which would otherwise be counted in retail and or government/education.  
 [8] Persons served is equal to the cumulative population plus 50% of the cumulative employment.

Sources: SACOG Projections 1999-2020 and EPS.

# DRAFT

**Figure A-8**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Assessed Value Calculation - All Figures in \$000's**

CFA Addendum - Dated May 1, 2002

**LAFCO Recommended  
Boundary (Includes Aerojet)**

Item	Fiscal Year Ending										
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Assessed Value Existing Development [1]</b> (Inflated \$000's)	\$2,243,193	\$2,299,273	\$2,356,755	\$2,415,674	\$2,476,065	\$2,537,967	\$2,601,416	\$2,666,452	\$2,733,113	\$2,801,441	\$2,871,477
<b>Assessed Value of New Development [2]</b> (Inflated \$000's)											
New Development											
Single Family [3]	N.A.	\$11,000	\$11,275	\$28,892	\$124,381	\$127,490	\$130,678	\$133,945	\$137,293	\$140,726	\$144,244
Multi-Family	N.A.	-	-	-	-	-	-	-	\$14,264	\$11,697	-
Mobile Homes	N.A.	-	-	-	-	-	-	-	-	-	-
Retail	N.A.	\$3,623	\$3,713	\$3,806	\$3,901	\$3,999	\$4,099	\$4,201	\$4,306	\$4,414	\$4,524
Other Non-Residential	N.A.	\$27,225	\$27,906	\$28,603	\$29,318	\$30,051	\$30,803	\$31,573	\$32,362	\$33,171	\$34,000
<b>Total A.V. from New Development</b>	-	\$41,848	\$42,894	\$61,301	\$157,600	\$161,540	\$165,579	\$169,718	\$188,225	\$190,007	\$182,768
Cumulative A.V. from New Development	-	\$41,848	\$85,662	\$148,848	\$309,723	\$478,077	\$654,173	\$838,283	\$1,044,951	\$1,257,947	\$1,468,390
<b>Total Assessed Value (Inflated \$000's)</b>	<b>\$2,243,193</b>	<b>\$2,341,120</b>	<b>\$2,442,417</b>	<b>\$2,564,521</b>	<b>\$2,785,788</b>	<b>\$3,016,044</b>	<b>\$3,255,589</b>	<b>\$3,504,735</b>	<b>\$3,778,064</b>	<b>\$4,059,387</b>	<b>\$4,339,866</b>
<b>Total Assessed Value (Constant \$000's)</b>	<b>\$2,243,193</b>	<b>\$2,284,020</b>	<b>\$2,324,727</b>	<b>\$2,381,413</b>	<b>\$2,523,786</b>	<b>\$2,665,743</b>	<b>\$2,807,285</b>	<b>\$2,948,412</b>	<b>\$3,100,833</b>	<b>\$3,250,467</b>	<b>\$3,390,297</b>
Percentage Change in A.V. (Inflated \$000's)	N.A.	4.4%	4.3%	5.0%	8.6%	8.3%	7.9%	7.7%	7.8%	7.4%	6.9%
Percentage Change in A.V. (Constant \$000's)	N.A.	1.8%	1.8%	2.4%	6.0%	5.6%	5.3%	5.0%	5.2%	4.8%	4.3%

"assess\_value"

[1] Existing assessed value is assumed to increase at 2.5% per year. This annual increase accounts for units that turn over during the year.  
 [2] Assessed value for new development shown for fiscal year 2001-02 are based on the assessed value of new development occurring in calendar year 2000.  
 [3] Total assessed value shown. Reductions for the Homeowner's Property Tax Relief (HOPTR) are not shown in this table.

# DRAFT

**Figure B-1**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Annual Revenue Estimate (All figures in Constant 2000 \$'s)**

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
Boundary (Includes Aerojet)

Item	Note [1]	Fiscal Year Ending									
		2004	2005	2006	2007	2008	2009	2010	2011	2012	
<b>GENERAL FUND REVENUES</b>											
Property Taxes	1	\$4,248,055	\$4,350,715	\$4,623,500	\$4,960,274	\$5,216,610	\$5,472,196	\$5,748,236	\$6,030,095	\$6,281,158	
Sales Tax [2]	2	\$7,457,257	\$10,021,297	\$10,099,585	\$10,177,873	\$10,272,961	\$10,368,049	\$10,463,137	\$10,558,225	\$10,653,313	
Utility User Tax	3	\$2,367,203	\$2,393,828	\$2,423,063	\$2,466,247	\$2,509,432	\$2,553,291	\$2,597,149	\$2,646,241	\$2,694,283	
Real Property Transfer Tax	4	\$205,097	\$209,924	\$222,475	\$234,988	\$247,465	\$259,906	\$273,342	\$273,342	\$285,101	
Unitary Tax	5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transient Occupancy Tax	6	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	
Franchise Fees	7	\$166,904	\$170,906	\$174,908	\$178,920	\$182,932	\$187,977	\$192,815	\$196,827	\$200,839	
Business License Tax	8	\$95,099	\$96,480	\$97,860	\$99,279	\$100,697	\$102,115	\$103,533	\$104,952	\$106,370	
Building and Permit Fees (Fund Transfers In)	9	\$0	\$136,238	\$136,238	\$136,238	\$175,163	\$167,378	\$136,238	\$136,238	\$136,238	
Planning Fees	10	\$0	\$314,969	\$404,823	\$436,188	\$438,019	\$439,859	\$441,709	\$443,567	\$445,435	
Fines and Penalties	12	\$52,766	\$54,127	\$55,488	\$56,849	\$58,210	\$59,960	\$61,632	\$62,993	\$64,354	
State Motor Vehicle License Fees	14	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,189,986	\$3,257,450	
Investment Earnings	15	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
<b>Total General Fund Revenues</b>		<b>\$20,176,535</b>	<b>\$23,832,638</b>	<b>\$24,322,093</b>	<b>\$24,831,010</b>	<b>\$25,285,644</b>	<b>\$25,694,885</b>	<b>\$26,101,945</b>	<b>\$26,059,644</b>	<b>\$26,541,719</b>	
<b>OTHER RESTRICTED FUND REVENUES</b>											
Building and Permit Fees (100% Cost Portion)	9	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$908,250	\$908,250	
Public Works - Site Development Services	11	\$0	\$733,039	\$751,018	\$768,998	\$792,117	\$814,205	\$832,185	\$850,164	\$868,144	
<b>Total Other Restricted Fund Revenues</b>		<b>\$0</b>	<b>\$1,641,289</b>	<b>\$1,659,268</b>	<b>\$1,677,248</b>	<b>\$1,959,867</b>	<b>\$1,930,055</b>	<b>\$1,740,435</b>	<b>\$1,758,414</b>	<b>\$1,776,394</b>	
<b>ROAD MAINTENANCE FUND REVENUES</b>											
Gas Taxes	16	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,199,982	\$1,225,099	
Road Fund Property Tax	17	\$18,930	\$19,388	\$20,603	\$22,104	\$23,246	\$24,385	\$25,615	\$26,871	\$27,990	
Measure A Revenues	18	\$845,769	\$867,584	\$889,398	\$911,213	\$933,028	\$961,078	\$987,878	\$1,009,693	\$1,031,508	
<b>Total Road Fund Maintenance Revenues</b>		<b>\$2,242,271</b>	<b>\$2,264,543</b>	<b>\$2,287,574</b>	<b>\$2,310,889</b>	<b>\$2,333,847</b>	<b>\$2,363,036</b>	<b>\$2,391,065</b>	<b>\$2,236,546</b>	<b>\$2,284,597</b>	
<b>TOTAL ALL FUND REVENUES</b>		<b>\$22,418,806</b>	<b>\$27,738,470</b>	<b>\$28,268,935</b>	<b>\$28,819,148</b>	<b>\$29,579,357</b>	<b>\$29,987,975</b>	<b>\$30,233,445</b>	<b>\$30,054,604</b>	<b>\$30,602,711</b>	

\*rev\_sum\*

[1] Reference Notes are included in Figure B-2.

[2] Sacramento County receives the first three months of sales tax revenue following the incorporation of a city.

# DRAFT

Figure B-2  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Revenue Estimate Notes

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary (Includes Aerojet)

Ref #	Item	Assumption	Fiscal Year Ending								
			2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>General Fund</b>											
1	Property Tax	See Figures A-8 and B-3	\$23,247,272	\$23,814,130	\$25,237,865	\$26,657,433	\$28,072,846	\$29,484,116	\$31,008,329	\$32,504,667	\$33,902,966
	Property Tax @ 1% of AV			\$566,858	\$1,423,735	\$1,419,568	\$1,415,413	\$1,411,270	\$1,524,213	\$1,496,337	\$1,398,299
	Tax Increment		\$209,238	\$209,238	\$291,738	\$731,738	\$731,738	\$731,738	\$731,738	\$791,738	\$779,738
	Total Property Tax Increment - Direct Roll										
	Total Property Tax Increment - Supplemental Roll										
	Property Tax Increment to City (Post ERAF-Shift)										
	<b>DIRECT ROLL</b>										
	From County	18.11%	\$0	\$102,660	\$257,843	\$257,089	\$256,336	\$255,586	\$276,040	\$270,992	\$253,237
	From Special Districts	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$0	\$102,660	\$257,843	\$257,089	\$256,336	\$255,586	\$276,040	\$270,992	\$253,237
	<b>SUPPLEMENTAL ROLL</b>										
	From County	18.11%	\$37,894	\$37,894	\$52,835	\$132,520	\$132,520	\$132,520	\$132,520	\$143,386	\$141,213
	From Special Districts	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$37,894	\$37,894	\$52,835	\$132,520	\$132,520	\$132,520	\$132,520	\$143,386	\$141,213
	Total Gross Property Tax Increment to City		\$75,788	\$140,554	\$310,678	\$389,609	\$389,056	\$391,106	\$408,560	\$414,378	\$394,450
	Base Property Tax (Prior yr. Total plus increment from direct roll)		\$4,210,162	\$4,312,822	\$4,570,665	\$4,827,754	\$5,084,090	\$5,339,676	\$5,615,716	\$5,886,708	\$6,139,945
	Share of Tax Increment		\$37,894	\$37,894	\$52,835	\$132,520	\$132,520	\$132,520	\$132,520	\$143,386	\$141,213
	<b>Total Gross Property Tax to City</b>		\$4,248,056	\$4,350,715	\$4,623,500	\$4,960,274	\$5,216,610	\$5,472,196	\$5,748,236	\$6,030,095	\$6,281,158
2	Sales Tax	See Figure A-6 See Figure A-6	63,000	94,500	126,000	157,500	199,000	240,500	282,000	323,500	365,000
	New Cum. Retail Sq. Ft.		906,000	1,359,000	1,812,000	2,265,000	2,718,000	3,171,000	3,624,000	4,077,000	4,530,000
	New Cum. Other Sq. Ft.										
	Sales Tax at 1%										
	Existing Sales Tax (Estimated December 18, 2000) [1]		\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887
	New Retail (On-Site)	\$1.50 / sq. ft.	\$94,500	\$141,750	\$189,000	\$236,250	\$298,500	\$360,750	\$423,000	\$485,250	\$547,500
	New Other Space	\$0.05 / sq. ft.	\$45,000	\$67,500	\$90,000	\$112,500	\$135,000	\$157,500	\$180,000	\$202,500	\$225,000
	Subtotal Sales Tax at 1%		\$139,500	\$209,250	\$279,000	\$348,750	\$423,250	\$500,250	\$583,000	\$667,750	\$742,500
	Total Sales Tax (General Fund)		\$8,877,387	\$8,947,137	\$9,017,887	\$9,087,637	\$9,172,287	\$9,257,137	\$9,342,087	\$9,426,987	\$9,511,887
	Unallocated Sales Tax	12% of above	\$1,065,322	\$1,073,710	\$1,082,098	\$1,090,486	\$1,100,674	\$1,110,862	\$1,121,050	\$1,131,238	\$1,141,426
	<b>Total Sales Tax (General Fund)</b>		\$9,943,009	\$10,021,297	\$10,099,585	\$10,177,873	\$10,272,961	\$10,368,049	\$10,463,137	\$10,558,225	\$10,653,313
	<i>Sales Tax per Capita</i>		\$183.70	\$180.60	\$177.66	\$174.85	\$171.33	\$168.22	\$166.10	\$164.06	\$162.11
3	Utility User Tax										
	Base Residential Revenues	\$701,953	\$703,702	\$705,451	\$709,809	\$728,117	\$746,425	\$764,733	\$783,041	\$806,582	\$829,074
	Base Non-Residential Revenues	\$1,638,625	\$1,688,378	\$1,713,254	\$1,738,130	\$1,763,007	\$1,788,557	\$1,814,108	\$1,839,658	\$1,865,209	\$1,890,760
	Total	\$2,340,578	\$2,392,080	\$2,418,705	\$2,447,939	\$2,491,124	\$2,534,982	\$2,583,290	\$2,627,149	\$2,672,791	\$2,719,834
	<b>Total Utility User Tax</b>		\$2,340,578	\$2,392,080	\$2,418,705	\$2,447,939	\$2,534,982	\$2,583,290	\$2,627,149	\$2,672,791	\$2,719,834
4	Property Transfer Tax	Percentage Growth in Assessed Valuation FY 1999-2000 Actual		3.6%	2.4%	6.0%	5.6%	5.3%	5.0%	0.0%	4.3%
	Base Property Transfer Tax		\$205,097	\$209,924	\$222,475	\$234,988	\$247,465	\$259,906	\$273,342	\$273,342	\$285,101
	<b>Total Property Transfer Tax</b>		\$205,097	\$209,924	\$222,475	\$234,988	\$247,465	\$259,906	\$273,342	\$273,342	\$285,101

DRAFT

Figure B-2  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Revenue Estimate Notes

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary (Includes Aerojet)

Ref #	Item	Assumption	Fiscal Year Ending											
			2004	2005	2006	2007	2008	2009	2010	2011	2012			
5	Unitary Tax County portion of Unitary Tax to New City	FY 1999-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total Unitary Tax		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	Transient Occupancy Tax 1999-00 Base Transient Occupancy Tax	FY 1999-00 Estimate	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	
	Total Transient Occupancy Tax		\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	
7	Franchise Fees Franchise - Cable Franchise - Other Total Franchise Fees	FY 1999-00 Countywide Actuals \$1.70/capita \$0.95 per persons served	\$89,752 \$77,153 \$166,904	\$92,067 \$78,839 \$170,906	\$94,381 \$80,526 \$174,908	\$96,696 \$82,224 \$178,920	\$99,011 \$83,921 \$182,932	\$101,988 \$85,989 \$187,977	\$104,832 \$87,983 \$192,815	\$107,147 \$89,680 \$196,827	\$109,462 \$91,377 \$200,839			
8	Business License Tax Incorp. Area FY 99-00 Renewing License Revenue Incorp. Area FY 99-00 Employees New Business Licenses Total Business License Tax	\$1.12/employee 54,014 50.0% of renewing license revenues	\$63,399 \$31,700 \$95,099	\$64,320 \$32,160 \$96,480	\$65,240 \$32,620 \$97,860	\$66,186 \$33,093 \$99,279	\$67,131 \$33,566 \$100,697	\$68,077 \$34,038 \$102,115	\$69,022 \$34,511 \$103,533	\$69,968 \$34,984 \$104,952	\$70,913 \$35,457 \$106,370			
9	Building and Permit Fees (Fund Transfer In) % of building inspection costs recaptured by fees Transfer In to General Fund Total Building and Permit Fees	Cost Recovery Portion 100% General Fund Portion 10%	\$0 \$0 \$0	\$908,250 \$136,238 \$1,044,488	\$908,250 \$136,238 \$1,044,488	\$908,250 \$136,238 \$1,044,488	\$908,250 \$136,238 \$1,044,488	\$908,250 \$136,238 \$1,044,488	\$908,250 \$136,238 \$1,044,488	\$908,250 \$136,238 \$1,044,488	\$908,250 \$136,238 \$1,044,488	\$908,250 \$136,238 \$1,044,488	\$908,250 \$136,238 \$1,044,488	
10	Planning Fees % of planning costs recaptured by fees	Cost Recovery Portion 50%	\$0	\$314,969	\$404,823	\$436,188	\$438,019	\$439,859	\$441,709	\$443,567	\$445,435			
11	Public Works (Site Development Services) % of total costs funded by Restricted Fund Revenues	County Engineer and Surveyor Cost Recovery Portion 100%	\$0	\$733,039	\$751,018	\$768,998	\$792,117	\$814,205	\$832,185	\$850,164	\$868,144			
12	Fines and Penalties Fines per Capita Total Fines and Penalties	FY 1999-00 Estimate \$1.00	\$52,766 \$52,766	\$54,127 \$55,488	\$55,488 \$56,849	\$56,849 \$58,210	\$58,210 \$59,560	\$59,560 \$60,911	\$60,911 \$62,262	\$62,262 \$63,613	\$63,613 \$64,964	\$64,964 \$66,315	\$66,315 \$67,666	
13	Jail Booking Reimbursement [2] % of booking costs reimbursed by State	[NOT USED] Cost Recovery Portion 100%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	State Motor Vehicle License Fees Relevant population for calculation Per capita lic. fees provided by State Controller	FY 2000-01 Per Capita \$49.57 per capita	73,977 \$3,666,975	73,977 \$3,666,975	73,977 \$3,666,975	73,977 \$3,666,975	73,977 \$3,666,975	73,977 \$3,666,975	73,977 \$3,666,975	73,977 \$3,666,975	73,977 \$3,666,975	73,977 \$3,666,975	73,977 \$3,666,975	
15	Investment Earnings Subtotal All General Fund Rev. (excl. invest. earnings) Subtotal Interest Earnings	Interest Rate Current Fiscal Year 5.50%	\$20,176,535	\$23,332,638	\$23,822,093	\$24,331,010	\$24,785,644	\$25,194,885	\$25,601,945	\$25,559,644	\$26,041,719	\$26,041,719	\$26,041,719	
		Assume above earnings on a maximum of \$8 million fund balance	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	

DRAFT

Figure B-2  
Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
Revenue Estimate Notes

LAFCO Recommended  
Boundary (Includes Aerojet)

CFA Addendum - Dated May 1, 2002

Ref #	Item	Assumption	Fiscal Year Ending												
			2004	2005	2006	2007	2008	2009	2010	2011	2012				
16	Road Fund - Gas Taxes														
	Highway User Tax 2105	Per Capita	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897
	Highway User Tax 2106 (a)	Per Year	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800
	Highway User Tax 2106 (c)	Per Capita	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074
	Highway User Tax 2107	Per Capita	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301
	Highway User Tax 2107.5 (c) [3]	Per Year	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
	<b>Total Gas Taxes</b>		<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>
17	Road Fund - Property Tax to City														
	Base Property Tax Transfer		\$19,352	\$19,352	\$19,824	\$21,009	\$22,191	\$22,191	\$22,191	\$23,369	\$24,544	\$24,544	\$24,544	\$25,813	\$27,059
	Increase in Base Property Tax from County From Special Districts	0.083%	\$0	\$472	\$1,185	\$1,182	\$1,178	\$1,178	\$1,175	\$1,175	\$1,269	\$1,269	\$1,246	\$1,246	\$1,164
	Subtotal Base Property Tax Transfer	0.00%	\$19,352	\$19,824	\$21,009	\$22,191	\$22,191	\$22,191	\$22,191	\$23,369	\$24,544	\$24,544	\$24,544	\$25,813	\$27,059
	Share of Supplemental Roll		\$174	\$174	\$243	\$609	\$609	\$609	\$609	\$609	\$609	\$609	\$609	\$659	\$649
	Total Gross Property Tax to Road Fund		\$19,527	\$19,998	\$21,252	\$22,800	\$23,979	\$23,979	\$23,979	\$25,153	\$26,422	\$26,422	\$26,422	\$27,718	\$28,872
	Less Property Tax Admin. Costs	3.05% of gross prop. tax	\$596	\$611	\$649	\$696	\$732	\$732	\$732	\$768	\$807	\$807	\$807	\$846	\$882
	<b>Total Net Property Tax to Road Fund</b>		<b>\$18,930</b>	<b>\$19,388</b>	<b>\$20,603</b>	<b>\$22,104</b>	<b>\$23,246</b>	<b>\$23,246</b>	<b>\$23,246</b>	<b>\$24,385</b>	<b>\$25,615</b>	<b>\$25,615</b>	<b>\$25,615</b>	<b>\$26,871</b>	<b>\$27,990</b>
18	Measure A Road Maintenance Revenue	\$836,408	\$845,769	\$867,584	\$889,398	\$911,213	\$933,028	\$933,028	\$933,028	\$961,078	\$987,878	\$987,878	\$987,878	\$1,009,693	\$1,031,508
	<b>Total Road Maintenance Funds Available</b>		<b>\$2,242,271</b>	<b>\$2,264,543</b>	<b>\$2,287,574</b>	<b>\$2,310,889</b>	<b>\$2,333,847</b>	<b>\$2,333,847</b>	<b>\$2,333,847</b>	<b>\$2,363,036</b>	<b>\$2,391,065</b>	<b>\$2,391,065</b>	<b>\$2,391,065</b>	<b>\$2,426,546</b>	<b>\$2,484,597</b>

\*rev. notes\*

[1] State Board of Equalization sales tax estimate from December 18, 2000 is through June 30, 2000 for Petition Boundary alternative net of sales tax revenue occurring outside LAFCO-approved revised incorporation boundary area.

[2] Assumes jail booking fees cost would be included in Sheriff contract and thus not eligible for reimbursement.

[3] Section 2107.5 (c) based on city population. Annual amount equals \$7,500 for population between 50,000 and 99,999.

**Figure B-3  
Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
Calculation of Property Tax Transfer**

LAFCO Recommended  
Boundary (Includes Aerojet)

**A. Transfer of Tax Base**

<b>1. Total FY 1999-2000 Expenditures Subject to Transfer - See Figure B-4</b>	<b>\$12,053,898</b>
2. County Auditor's Ratio FY 1999-2000	31.88%
<b>3. FY 1999-2000 Property Tax Base Transferred from County</b>	<b>\$3,842,828</b>
	Post-ERAF
	ERAF Shift
4. Property Tax Base Transferred from Special Districts to General Fund or Other Fund	
Special Districts (None Transferred)	\$0
County Roads	\$17,664
<b>Subtotal Special Districts:</b>	<b>\$17,664</b>
<b>5. Total Property Tax Base:</b>	<b>\$3,860,492</b>

**B. Calculation of Tax Allocation Factor (TAF)**

1. Assessed Value (FY 1999-2000):	\$2,121,896,228
Assessed Value (FY 2002-2003):	\$2,324,727,203
Change from FY 1999-2000 to FY 2002-2003:	9.56%
2. Total Property Tax Collected FY 2002-2003 (@1% AV):	\$23,247,272
	Post-ERAF
3. FY 1999-2000 Property Tax Base Transferred from County	\$3,842,828
FY 2002-2003 Property Tax Base Transfer from County	\$4,210,162
(FY 99-00 Base escalated by A.V. Change from FY 99-2000 to FY 02-03)	
<b>4. Implied FY 2002-2003 Tax Allocation Factor (Property Tax Base from Count</b>	<b>18.11%</b>
5. Tax Allocation Factors from Special Districts to City General Fund	0.00%
<b>6. Total Tax Allocation Factor to City General Fund (4 + 5)</b>	<b>18.11%</b>
7. Tax Allocation Factors from Special Districts to City Road Fund	
County Roads	0.083%
FY 1999-2000 Road Fund Property Tax Base Transferred from County	\$17,664
FY 2002-2003 Road Fund Property Tax Base Transferred from County	\$19,352
<b>Implied FY 2002-2003 Tax Allocation Factor to Road Fund:</b>	<b>0.083%</b>

*"prop\_tax\_xfer"*

Source: Sacramento County Department of Auditor-Controller



**DRAFT**

**LAFCO Recommended  
Boundary (Includes Aerojet)**

**Figure B-4  
Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
Calculation of Net General Fund Cost by Department - Govt. Code Section 56810**

Item	[1] Direct Cost	[2] Indirect Cost Above Cost Est.	Total Cost	[3] Offsetting Revenue	Net General Fund Cost
<b>County Departments Transferring Services/Costs to New City</b>					
Sheriff [4]	\$11,394,068	\$210,521	\$11,604,590	\$234,451	\$11,370,138
Animal Control	\$130,062	\$2,686	\$132,748	\$43,116	\$89,632
Planning and Community Development					
Application Processing	\$147,708	\$3,455	\$151,163	\$132,937	\$18,226
Code Enforcement	\$280,655	\$6,023	\$286,678	\$215,117	\$71,561
General Plan	\$0	\$0	\$0	\$0	\$0
Specific Plans/Specific Projects	\$129,400	\$3,170	\$132,570	\$53,668	\$78,902
<b>Subtotal</b>	<b>\$557,763</b>	<b>\$12,648</b>	<b>\$570,411</b>	<b>\$401,722</b>	<b>\$168,689</b>
Public Works					
General Services	\$12,841	\$371	\$13,212	\$13,212	\$0
Building Inspection	\$1,200,000	\$300,000	\$1,500,000	\$1,500,000	\$0
Site Development	\$425,000	\$106,000	\$531,000	\$531,000	\$0
Technical Services	\$35,850	\$950	\$36,800	\$36,800	\$0
Infrastructure Finance	\$228,514	\$0	\$228,514	\$228,514	\$0
<b>Subtotal</b>	<b>\$1,902,205</b>	<b>\$407,321</b>	<b>\$2,309,526</b>	<b>\$2,309,526</b>	<b>\$0</b>
Property Tax Assessment and Collection by County Depts.	Included in total cost		\$116,078	\$0	\$116,078
Booking Fees	Included in total cost		\$244,350	\$0	\$244,350
<b>Subtotal [5]</b>	<b>\$13,984,098</b>	<b>\$633,176</b>	<b>\$14,977,702</b>	<b>\$2,988,815</b>	<b>\$11,988,887</b>
<b>County General Purpose Support of Other Functions</b>					
Board of Supervisors	\$72,811	\$9,465	\$82,276	\$17,264	\$65,012
<b>Subtotal</b>	<b>\$72,811</b>	<b>\$9,465</b>	<b>\$82,276</b>	<b>\$17,264</b>	<b>\$65,012</b>
<b>Total Gen. Purpose Costs of Services Provided to Area [5]</b>	<b>\$14,056,909</b>	<b>\$642,641</b>	<b>\$15,059,978</b>	<b>\$3,006,079</b>	<b>\$12,053,898</b>

"net\_cost"

- [1] Direct cost includes department direct and indirect (department allocated) costs.
- [2] Indirect cost above the gross cost equals the countywide A-87 indirect cost allocated to each department or department function.
- [3] Offsetting revenues include restricted revenues received by the County, some of which does not transfer to the new City.
- [4] The majority of offsetting revenues were netted out of the Sheriff's Department's gross cost estimate. Offsetting revenues shown include additional offsetting revenues not explicitly shown in the Sheriff's Department's data request response. Estimate does not include A-87 countywide indirect cost.
- [5] Subtotals may not add to totals due to aggregation of some cost and revenues.

Source: Sacramento County Sheriff, Animal Care & Regulation, Planning, Public Works, and Finance Departments.

**Figure B-5**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**County Property Tax as a Percentage of Revenue**  
**Available for General Purposes [1]**

**LAFCO Recommended  
Boundary (Includes Aerojet)**

**DRAFT**

Item	1999-2000 Revenues
<b>PROPERTY TAX REVENUE</b>	
Current Secured	\$95,851,349
Current Unsecured	\$5,808,782
Secured Delinquent	\$1,420,657
Unsecured Delinquent	\$178,000
Supplemental	\$3,294,277
Supplemental Delinquent	\$178,168
Property Tax Unitary	\$5,435,379
Penalty/Costs	\$392,005
Operating Transfer In - RDM PEN	\$5,372,233
State Aid - Homeowner's Exemption	\$2,814,143
<b>Total</b>	<b>\$120,744,993</b>
<b>Other General Purpose Revenues</b>	
Sales Tax	\$80,919,034
Utility Tax	\$15,652,811
Transient Occupancy Tax	\$8,415,049
Property Transfer Tax	\$6,745,688
Taxes - Livestock	\$0
Taxes - Sales	\$1,788
Franchise: Cable	\$1,093,185
Franchises - Other	\$722,148
Vehicle Code Fines	\$6,620,242
Other Court Fines	\$9,301,862
Forfeitures/Penalties	\$928,382
Civil Penalties	\$16,286,915
Interest Revenue	\$15,023,651
Rent: Buildings	\$706,125
Agricultural Leases	\$0
Recreational Concessions	\$54,798
Cigarette Tax - Unincorp	\$695,596
State Motor Vehicle In Lieu Taxes	\$66,303,795
Williamson Act - Tax Relief	\$516,175
State Subvention - ERAF	\$3,527,713
In Lieu Taxes - Others	\$17,328
Aid Local Gov AG	\$3,070,698
Revenue Neutrality Payments	\$3,394,016
Recording/Copies Fees	\$1,002,970
Utility Service Charges	\$2,268
Lease Property	\$25,202
In Lieu Assess Fees	\$25
Cash Overages	\$150
Aid Pmt Recoveries	\$3,116,992
Trans Reimbursement	\$0
Donations/Contributions	\$1,671,714
Insurance Proceeds	\$3,185,037
CH SUP Recoveries	\$1,031,432
Miscellaneous Other Revenues	\$2,971,396
In-Kind Match	\$21,901
Proceeds From Asset Sale - Other	\$2,062,919
Resales	\$36,291
Interfund Cost Recovery	\$2,873,683
<b>Subtotal Other General Purpose Revenues</b>	<b>\$257,998,979</b>
<b>Total Net Revenue Available for General Purposes</b>	<b>\$378,743,972</b>
Prop. Tax as % of General Purpose Revenues	31.88%

"AC\_ratio"

[1] Ratio calculated by the County of Sacramento Auditor-Controller's office.  
per a letter dated November 29, 2000.

DRAFT

**Figure C-1**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Annual Expenditure Estimate (All figures in Constant 2000 \$'s)**

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
Boundary (Includes Aerojet)

Item	Note [1]	Fiscal Year Ending										2012
		2004	2005	2006	2007	2008	2009	2010	2011	2011		
<b>GENERAL FUND EXPENDITURES</b>												
City Council	1	\$79,000	\$74,000	\$75,000	\$76,000	\$77,000	\$78,000	\$79,000	\$80,000	\$81,000	\$81,000	
Elections	2	\$20,960	\$0	\$22,582	\$0	\$23,818	\$0	\$25,022	\$0	\$26,104	\$26,104	
City Manager	3	\$265,900	\$266,830	\$288,772	\$403,301	\$404,918	\$406,543	\$451,039	\$452,894	\$454,759	\$454,759	
City Clerk	4	\$191,000	\$187,359	\$208,929	\$209,599	\$210,272	\$210,948	\$254,492	\$255,389	\$256,291	\$256,291	
City Attorney	5	\$550,000	\$510,000	\$520,200	\$530,604	\$541,216	\$552,040	\$563,081	\$574,343	\$585,830	\$585,830	
Finance	6	\$361,900	\$332,557	\$354,728	\$356,002	\$399,720	\$401,219	\$458,984	\$460,778	\$462,582	\$462,582	
Administrative Services	7	\$124,250	\$194,294	\$325,437	\$448,652	\$450,420	\$452,198	\$453,984	\$516,357	\$518,464	\$518,464	
Property Tax Administration	8	\$129,725	\$132,860	\$141,190	\$151,474	\$159,302	\$167,107	\$175,536	\$184,143	\$191,810	\$191,810	
LAFCo Cost Share	9	\$11,502	\$11,790	\$12,085	\$12,387	\$12,696	\$13,014	\$13,339	\$13,673	\$14,014	\$14,014	
Law Enforcement	10	\$0	\$13,415,601	\$13,698,386	\$13,981,170	\$14,325,681	\$14,657,814	\$14,940,599	\$15,223,383	\$15,506,168	\$15,506,168	
Animal Control	11	\$0	\$92,973	\$95,311	\$97,648	\$99,986	\$102,992	\$105,864	\$108,202	\$110,539	\$110,539	
Planning	12	\$207,500	\$629,938	\$809,647	\$872,377	\$876,039	\$879,719	\$883,417	\$887,134	\$890,870	\$890,870	
Public Works Administration	14	\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233	\$181,233	
Non-Departmental												
Office Rent/Supplies	16	\$320,880	\$337,880	\$336,880	\$314,880	\$286,880	\$276,880	\$312,880	\$294,880	\$284,880	\$284,880	
Insurance	17	\$320,499	\$320,499	\$334,593	\$346,344	\$355,194	\$362,018	\$371,686	\$378,738	\$385,593	\$385,593	
Gen. Plan and Code Dev	19	\$30,000	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Non-Departmental		\$671,379	\$858,379	\$871,473	\$661,224	\$642,074	\$638,898	\$684,566	\$673,618	\$670,473	\$670,473	
Contingency	20	\$136,796	\$844,165	\$880,055	\$898,922	\$920,089	\$936,989	\$963,443	\$980,525	\$997,507	\$997,507	
County Loan Repayment	21	\$3,500,000	\$1,286,724	\$1,255,341	\$1,224,723	\$1,194,852	\$1,165,709	\$0	\$0	\$0	\$0	
<b>Total General Fund Expenditures</b>		<b>\$6,372,711</b>	<b>\$19,014,199</b>	<b>\$19,736,499</b>	<b>\$20,102,084</b>	<b>\$20,516,724</b>	<b>\$20,842,473</b>	<b>\$20,232,296</b>	<b>\$20,591,020</b>	<b>\$20,947,644</b>	<b>\$20,947,644</b>	
<b>ROAD MAINTENANCE EXPENDITURES</b>												
Road Maintenance Expenditures Total	22	\$2,242,271	\$2,264,543	\$2,287,574	\$2,310,889	\$2,333,847	\$2,363,036	\$2,391,065	\$2,236,546	\$2,284,597	\$2,284,597	
(EXCLUDES NEW CAPITAL)												
<b>OTHER RESTRICTED FUND EXPENDITURES</b>												
Building and Permit Fees (100% Cost Portion)	13	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$908,250	\$908,250	\$908,250	
Public Works - Site Development Services [3]	15	\$0	\$733,039	\$751,018	\$768,998	\$792,117	\$814,205	\$832,185	\$850,164	\$868,144	\$868,144	
<b>Total Other Restricted Fund Expenditures</b>		<b>\$0</b>	<b>\$1,641,289</b>	<b>\$1,659,268</b>	<b>\$1,677,248</b>	<b>\$1,959,867</b>	<b>\$1,930,055</b>	<b>\$1,740,435</b>	<b>\$1,758,414</b>	<b>\$1,776,394</b>	<b>\$1,776,394</b>	
<b>TOTAL ALL FUND EXPENDITURES</b>		<b>\$8,614,982</b>	<b>\$22,920,031</b>	<b>\$23,683,341</b>	<b>\$24,090,222</b>	<b>\$24,810,437</b>	<b>\$25,135,563</b>	<b>\$24,363,796</b>	<b>\$24,585,980</b>	<b>\$25,008,636</b>	<b>\$25,008,636</b>	

\*exp\_summary"

[1] Reference Notes are included in Figure C-2.  
[2] Portion of Site Development Services which is funded by General Fund Revenues  
[3] Equals portion of Site Development Services funded by restricted revenues.

# DRAFT

Figure C-2  
Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
Expenditure Estimate Notes

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
Boundary (Includes Aerojet)

Ref. Item	Description	Assumptions	Fiscal Year Ending									
			2004	2005	2006	2007	2008	2009	2010	2011	2012	
1	City Council (incl. Mayor) Stipend Expenses (travel, meetings) Memberships Other Materials, Supplies <b>City Council Expenses</b>	5 persons \$400 per month \$20,000 \$15,000 \$15,000	\$24,000 \$20,000 \$15,000 \$20,000 <b>\$79,000</b>	\$24,000 \$20,000 \$15,000 \$17,000 <b>\$76,000</b>	\$24,000 \$20,000 \$15,000 \$18,000 <b>\$77,000</b>	\$24,000 \$20,000 \$15,000 \$19,000 <b>\$78,000</b>	\$24,000 \$20,000 \$15,000 \$20,000 <b>\$79,000</b>	\$24,000 \$20,000 \$15,000 \$21,000 <b>\$80,000</b>	\$24,000 \$20,000 \$15,000 \$22,000 <b>\$81,000</b>	\$24,000 \$20,000 \$15,000 \$24,000 <b>\$83,000</b>	\$24,000 \$20,000 \$15,000 \$26,000 <b>\$85,000</b>	
2	Elections Number of Registered Voters Regular General Election Special Election [1] <b>Total Elections</b>	See Figure A-7 \$0.85 per registered voter \$4.00 per registered voter	24,659 \$0 \$0 <b>\$20,960</b>	25,931 \$0 \$0 <b>\$20,960</b>	26,567 \$22,582 \$0 <b>\$22,582</b>	27,203 \$0 \$0 <b>\$23,818</b>	28,021 \$0 \$0 <b>\$23,818</b>	28,802 \$0 \$0 <b>\$25,022</b>	29,438 \$0 \$0 <b>\$25,022</b>	30,074 \$0 \$0 <b>\$26,104</b>	30,710 \$0 \$0 <b>\$26,104</b>	
3	City Manager	See Figure C-3	\$265,900	\$266,830	\$288,772	\$403,301	\$404,918	\$406,543	\$451,039	\$452,894	\$454,759	
4	City Clerk	See Figure C-3	\$191,000	\$187,359	\$208,929	\$209,599	\$210,272	\$210,948	\$254,492	\$255,389	\$256,291	
5	City Attorney - Contracted Service [2]	\$500,000 Real Inc. 2.0%	\$550,000	\$510,000	\$520,200	\$530,604	\$541,216	\$552,040	\$563,081	\$574,343	\$585,830	
6	Finance	See Figure C-4	\$361,900	\$332,557	\$354,728	\$356,002	\$399,720	\$401,219	\$458,984	\$460,778	\$462,582	
7	Administrative Services	See Figure C-5	\$124,250	\$194,294	\$325,437	\$448,652	\$450,420	\$452,198	\$453,984	\$516,357	\$518,464	
8	Property Tax Administration	3.05% of gross prop. tax	\$129,725	\$132,860	\$141,190	\$151,474	\$159,302	\$167,107	\$175,536	\$184,143	\$191,810	
9	LAFCO Cost Share [3]	\$185,000 (All cities) \$10,681 6.94% of estimated FY 2000-2001 Costs	\$11,502	\$11,790	\$12,085	\$12,387	\$12,696	\$13,014	\$13,339	\$13,673	\$14,014	
10	Law Enforcement Sheriff Traffic Enforcement (CHP) [5] <b>Total Law Enforcement</b>	Base Year 1999-2000 \$11,159,617 \$850,000 FY 2003-04 Contract Cost \$11,717,598 \$950,714 \$12,668,312	n/a \$0 \$0 \$0	6.07% \$12,429,000 \$986,601 \$13,415,601	2.11% \$12,690,988 \$1,007,398 \$13,698,386	2.06% \$12,952,976 \$1,028,194 \$13,981,170	2.46% \$13,272,151 \$1,053,530 \$14,325,681	2.32% \$13,579,859 \$1,077,955 \$14,657,814	1.93% \$13,841,847 \$1,098,752 \$14,940,599	1.89% \$14,103,835 \$1,119,548 \$15,223,383	1.86% \$14,365,823 \$1,140,344 \$15,506,168	
11	Animal Control (contract)	Net Cost per Capita Total Net Cost	\$0	\$92,973	\$95,311	\$97,648	\$99,986	\$102,992	\$105,864	\$108,202	\$110,539	
12	Planning - Contract or Staff	See Figure C-6	\$207,500	\$629,938	\$809,647	\$872,377	\$876,039	\$879,719	\$883,417	\$887,134	\$890,870	
13	Building Inspection - Contract or Staff Residential development Non-Residential development <b>Total Building Inspection</b>	\$1,730 per unit 50.0% of Res.	\$0 \$0 \$0	\$908,250 \$454,125 <b>\$1,362,375</b>	\$908,250 \$454,125 <b>\$1,362,375</b>	\$908,250 \$454,125 <b>\$1,362,375</b>	\$1,167,750 \$583,875 <b>\$1,751,625</b>	\$1,115,850 \$557,925 <b>\$1,673,775</b>	\$908,250 \$454,125 <b>\$1,362,375</b>	\$908,250 \$454,125 <b>\$1,362,375</b>	\$908,250 \$454,125 <b>\$1,362,375</b>	

# DRAFT

Figure C-2  
Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
Expenditure Estimate Notes

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
Boundary (Includes Aerojet)

Ref.	Description	Assumptions	Fiscal Year Ending									
			2004	2005	2006	2007	2008	2009	2010	2011	2012	
14	Public Works Administration	See Figure C-7	\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233	
15	Site Development Services Restricted Revenue Funded Total Site Development Services	See Figure C-7 100% from Restricted Revenues	\$0	\$733,039	\$751,018	\$768,998	\$792,117	\$814,205	\$832,185	\$850,164	\$868,144	
16	Office Rent/Supplies Temporary Rental Capacity for 38.0 F.T.E's at 300 sq. ft. per employee	\$1.60 sq. ft./month 11,400 sq. ft. Real Inc. 0.0%	\$0	\$733,039	\$751,018	\$768,998	\$792,117	\$814,205	\$832,185	\$850,164	\$868,144	
	FTEs (excludes contract empl.) Annual Supplies Initial Computers, and Furnishings Total Office Rent and Supplies	per FTE per FTE	\$218,880	\$218,880	\$218,880	\$218,880	\$218,880	\$218,880	\$218,880	\$218,880	\$218,880	
	Insurance	2.0% of total GF expenses excluding non-department costs.	\$320,880	\$320,880	\$334,593	\$346,344	\$355,194	\$362,018	\$371,686	\$378,738	\$385,593	
18	Jail Booking Fees [NOT USED]	FY 1999-2000 1,349 811 \$0.00 - Intake	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	General Plan and Code Development	Based on 5% of total GF costs excluding contingency. 5.0%	\$30,000	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	
20	Contingency		\$136,796	\$844,165	\$880,055	\$898,922	\$920,089	\$936,989	\$963,443	\$980,525	\$997,507	
21	County Loan Repayment Initial FY 2002-03 Services Sheriff (includes traffic enforc.) [4] Animal Control (net of revenue) Planning Public Works Less Property Tax (First Year) Less Sales Tax (First 3 months) Less partial prepayment of service cost Total	FY 1999/00 Totals \$11,370,138 \$89,632 \$168,689 \$0 n/a n/a n/a \$11,628,459 (Loan inflated to 2002 \$)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	Loan Repayment Loan Repayment [4] (2000 \$) Road Fund - Road Maintenance Expenditures Equal to Revenues	Per Capita Costs \$217.89 \$1.72 \$3.23 \$0.00 n/a n/a n/a 5 years 5.50% real rate Net Road Maintenance Revenues	\$0	\$1,455,811	\$1,455,811	\$1,455,811	\$1,455,811	\$1,455,811	\$0	\$0	\$0	
			\$3,500,000	\$1,286,724	\$1,255,341	\$1,224,723	\$1,194,852	\$1,165,709	\$0	\$0	\$0	
			\$2,242,271	\$2,264,543	\$2,287,574	\$2,310,889	\$2,333,847	\$2,363,036	\$2,391,065	\$2,236,546	\$2,284,597	

[1] Special election is required if cityhood election is not done during regularly scheduled election. Cost of Special Election is greater than a regular election.  
 [2] Slightly higher costs for City Attorney services are expected during the first fiscal year of operation.  
 [3] Based on Rancho Cordova's share of total City revenues within Sacramento County  
 [4] See Figure A-7 for annual persons served percentage increase.  
 [5] No traffic enforcement cost is borrowed during the first year. The California Highway Patrol will provide up to 12 months of traffic enforcement without charge to a new city following incorporation.

# DRAFT

Figure C-3  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 City Manager and City Clerk Cost Estimates

CFPA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary (Includes Aerojet)

Description	Fiscal Year Ending										2012	
	2004	2005	2006	2007	2008	2009	2010	2011	2011	2012		
<b>Assumptions</b>												
<b>City Manager Office</b>												
City Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$105,000	\$105,525	\$106,053	\$106,583	\$107,116	\$107,651	\$108,190	\$108,731	\$109,274	\$109,817	\$110,364	\$109,274
Benefits	\$31,500	\$31,658	\$31,816	\$31,975	\$32,135	\$32,295	\$32,457	\$32,619	\$32,782	\$32,945	\$33,109	\$32,782
Subtotal	\$136,500	\$137,183	\$137,868	\$138,558	\$139,251	\$139,947	\$140,647	\$141,350	\$142,057	\$142,759	\$143,466	\$142,057
Assistant to City Manager - FTE	0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$0	\$0	\$0	\$71,055	\$71,411	\$71,768	\$72,126	\$72,487	\$72,849	\$73,211	\$73,574	\$72,849
Benefits	\$0	\$0	\$0	\$21,317	\$21,423	\$21,530	\$21,638	\$21,746	\$21,855	\$21,964	\$22,073	\$21,855
Subtotal	\$0	\$0	\$0	\$92,372	\$92,834	\$93,298	\$93,764	\$94,233	\$94,704	\$95,175	\$95,646	\$94,704
Admin. Secretary - FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$38,000	\$38,190	\$38,381	\$38,573	\$38,766	\$38,960	\$39,154	\$39,350	\$39,547	\$39,744	\$39,941	\$39,547
Benefits	\$11,400	\$11,457	\$11,514	\$11,572	\$11,630	\$11,688	\$11,746	\$11,805	\$11,864	\$11,922	\$11,981	\$11,864
Subtotal	\$49,400	\$49,647	\$49,895	\$50,145	\$50,395	\$50,647	\$50,901	\$51,155	\$51,411	\$51,665	\$51,919	\$51,411
Internal Assistant - FTE	0.0	0.0	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$0	\$0	\$16,160	\$32,482	\$32,645	\$32,808	\$32,974	\$33,141	\$33,308	\$33,475	\$33,642	\$33,475
Benefits	\$0	\$0	\$4,848	\$9,745	\$9,793	\$9,842	\$9,891	\$9,940	\$9,989	\$10,038	\$10,087	\$9,989
Subtotal	\$0	\$0	\$21,008	\$42,227	\$42,438	\$42,650	\$42,865	\$43,081	\$43,297	\$43,513	\$43,729	\$43,464
FTE Summary	2.0	2.0	2.5	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Personnel Subtotal	\$185,900	\$186,830	\$208,772	\$323,301	\$324,918	\$326,543	\$328,168	\$329,793	\$331,418	\$333,043	\$334,668	\$332,168
Other Costs - Materials & Supplies	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
<b>Total City Manager Office Expenses</b>	<b>\$265,900</b>	<b>\$266,830</b>	<b>\$288,772</b>	<b>\$403,301</b>	<b>\$404,918</b>	<b>\$406,543</b>	<b>\$408,168</b>	<b>\$409,793</b>	<b>\$411,418</b>	<b>\$413,043</b>	<b>\$414,668</b>	<b>\$412,168</b>
<b>City Clerk Office</b>												
City Clerk - FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$70,000	\$70,350	\$70,702	\$71,055	\$71,411	\$71,768	\$72,126	\$72,487	\$72,849	\$73,211	\$73,574	\$72,849
Benefits	\$21,000	\$21,105	\$21,211	\$21,317	\$21,423	\$21,530	\$21,638	\$21,746	\$21,855	\$21,964	\$22,073	\$21,855
Subtotal	\$91,000	\$91,455	\$91,912	\$92,372	\$92,834	\$93,298	\$93,764	\$94,233	\$94,704	\$95,175	\$95,646	\$94,704
Clerk/Secretary - FTE	0.0	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$0	\$16,080	\$32,321	\$32,482	\$32,645	\$32,808	\$32,974	\$33,141	\$33,308	\$33,475	\$33,642	\$33,475
Benefits	\$0	\$4,824	\$9,696	\$9,745	\$9,793	\$9,842	\$9,891	\$9,940	\$9,989	\$10,038	\$10,087	\$9,989
Subtotal	\$0	\$20,904	\$42,017	\$42,227	\$42,438	\$42,650	\$42,865	\$43,081	\$43,297	\$43,513	\$43,729	\$43,464
FTE Summary	1.0	1.5	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Other Costs	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Legal Notices	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Other Costs	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Subtotal Other Costs	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
<b>Total City Clerk Office Expenses</b>	<b>\$191,000</b>	<b>\$187,359</b>	<b>\$208,929</b>	<b>\$209,599</b>	<b>\$210,272</b>	<b>\$210,948</b>	<b>\$211,624</b>	<b>\$212,300</b>	<b>\$212,976</b>	<b>\$213,652</b>	<b>\$214,328</b>	<b>\$212,976</b>

"city\_mgr"

DRAFT

Figure C-4  
Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
Finance Department Cost Estimates

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
Boundary (Includes Aerojet)

Description	Fiscal Year Ending											
	2004	2005	2006	2007	2008	2009	2010	2011	2012			
<b>Finance Department</b>												
Finance Director - FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$90,000	\$90,450	\$90,902	\$91,357	\$91,814	\$92,273	\$92,734	\$93,198	\$93,664	\$93,664	\$93,664	\$93,664
Benefits	\$27,000	\$27,135	\$27,271	\$27,407	\$27,544	\$27,682	\$27,820	\$27,959	\$28,099	\$28,099	\$28,099	\$28,099
Subtotal	\$117,000	\$117,585	\$118,173	\$118,764	\$119,358	\$119,954	\$120,554	\$121,157	\$121,763	\$121,763	\$121,763	\$121,763
Accountant/Budg. Analyst - FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$42,000	\$42,210	\$42,421	\$42,633	\$42,846	\$43,061	\$43,276	\$43,491	\$43,706	\$43,921	\$44,136	\$44,351
Benefits	\$12,600	\$12,663	\$12,726	\$12,790	\$12,854	\$12,918	\$12,982	\$13,046	\$13,110	\$13,174	\$13,238	\$13,302
Subtotal	\$54,600	\$54,873	\$55,147	\$55,423	\$55,700	\$55,979	\$56,256	\$56,533	\$56,810	\$57,087	\$57,364	\$57,641
Accounting Technician - FTE	0.5	0.5	1.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Annual Salary	\$16,000	\$16,080	\$32,321	\$32,482	\$65,290	\$65,616	\$65,944	\$66,274	\$66,605	\$66,935	\$67,265	\$67,595
Benefits	\$4,800	\$4,824	\$9,696	\$9,745	\$19,587	\$19,685	\$19,783	\$19,882	\$19,982	\$20,082	\$20,182	\$20,282
Subtotal	\$20,800	\$20,904	\$42,017	\$42,227	\$84,877	\$85,301	\$85,727	\$86,156	\$86,587	\$87,017	\$87,447	\$87,877
Secretary/Clerical - FTE	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$15,000	\$30,150	\$30,301	\$30,452	\$30,605	\$30,758	\$30,911	\$31,066	\$31,221	\$31,376	\$31,531	\$31,686
Benefits	\$4,500	\$9,045	\$9,090	\$9,136	\$9,181	\$9,227	\$9,273	\$9,320	\$9,366	\$9,412	\$9,458	\$9,504
Subtotal	\$19,500	\$39,195	\$39,391	\$39,588	\$39,786	\$39,985	\$40,185	\$40,386	\$40,587	\$40,787	\$40,988	\$41,189
FTE Summary	3.0	3.5	4.0	4.0	5.0	5.0	6.0	6.0	6.0	6.0	6.0	6.0
Personnel Subtotal	\$211,900	\$232,557	\$254,728	\$256,002	\$299,720	\$301,219	\$358,984	\$360,778	\$362,582	\$364,386	\$366,190	\$367,994
Other Costs	\$150,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
<b>Total Finance Department Expenses</b>	<b>\$361,900</b>	<b>\$332,557</b>	<b>\$354,728</b>	<b>\$356,002</b>	<b>\$399,720</b>	<b>\$401,219</b>	<b>\$458,984</b>	<b>\$460,778</b>	<b>\$462,582</b>	<b>\$464,386</b>	<b>\$466,190</b>	<b>\$467,994</b>

"city\_finance"

DRAFT

Figure C-5  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Administrative Services Cost Estimates

LAFCO Recommended  
 Boundary (Includes Aerojet)

CFA Addendum - Dated May 1, 2002

Description	Assumptions	Fiscal Year Ending										
		2004	2005	2006	2007	2008	2009	2010	2011	2012		
<b>Administrative Services</b>												
<b>Human Resources</b>												
Human Resources Director - FTE												
Annual Salary	Real Inc. 0.5%	0.0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Benefits		\$0	\$36,180	\$36,361	\$36,543	\$36,725	\$36,909	\$37,094	\$37,279	\$37,465	\$37,650	\$37,835
Subtotal	30%	\$0	\$10,854	\$10,908	\$10,963	\$11,018	\$11,073	\$11,128	\$11,184	\$11,240	\$11,296	\$11,352
Admin. Analyst/H.R. Tech. - FTE												
Annual Salary	Real Inc. 0.5%	0.0	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Benefits		\$0	\$17,588	\$35,351	\$35,528	\$35,705	\$35,884	\$36,063	\$36,244	\$36,425	\$36,606	\$36,787
Subtotal	30%	\$0	\$5,276	\$10,605	\$10,658	\$10,712	\$10,765	\$10,819	\$10,873	\$10,927	\$10,981	\$11,035
Internal Clerk - FTE												
Annual Salary	Real Inc. 0.5%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	30%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Costs	Real Inc. 0.0%	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
<b>Human Resources Subtotal</b>		<b>\$25,000</b>	<b>\$94,898</b>	<b>\$118,225</b>	<b>\$118,691</b>	<b>\$119,160</b>	<b>\$119,631</b>	<b>\$120,104</b>	<b>\$120,579</b>	<b>\$121,057</b>	<b>\$121,535</b>	<b>\$122,013</b>
<b>Information Services</b>												
Information Services Manager - FTE												
Annual Salary	Real Inc. 0.5%	0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Benefits		\$0	\$0	\$0	\$65,980	\$66,310	\$66,641	\$66,975	\$67,309	\$67,646	\$67,983	\$68,320
Subtotal	30%	\$0	\$0	\$0	\$19,794	\$19,893	\$19,992	\$20,092	\$20,193	\$20,294	\$20,395	\$20,496
Information Services Technician - FTE												
Annual Salary	Real Inc. 0.5%	0.5	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Benefits		\$22,500	\$22,613	\$45,451	\$45,678	\$45,907	\$46,136	\$46,367	\$46,598	\$46,829	\$47,060	\$47,291
Subtotal	30%	\$6,750	\$6,784	\$13,635	\$13,704	\$13,772	\$13,841	\$13,910	\$13,979	\$14,048	\$14,117	\$14,186
Other Costs	Real Inc. 0.0%	\$29,250	\$29,396	\$59,086	\$59,382	\$59,679	\$59,977	\$60,277	\$60,577	\$60,877	\$61,177	\$61,477
<b>Information Services Subtotal</b>		<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>
<b>Other Costs</b>		<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>
<b>Information Services Subtotal</b>		<b>\$89,250</b>	<b>\$89,396</b>	<b>\$119,086</b>	<b>\$120,156</b>	<b>\$120,882</b>	<b>\$121,611</b>	<b>\$122,344</b>	<b>\$123,079</b>	<b>\$123,813</b>	<b>\$124,548</b>	<b>\$125,283</b>





# DRAFT

Figure C-6  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Planning Department Cost Estimates

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary (Includes Aerojet)

Description	Fiscal Year Ending									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	
<b>Assumptions</b>										
<b>Planning Department</b>										
Planning Director - FTE [1]										
Annual Salary	\$90,000	\$90,450	\$90,902	\$91,357	\$91,814	\$92,273	\$92,734	\$93,198	\$93,664	
Benefits	30%	\$27,135	\$27,271	\$27,407	\$27,544	\$27,682	\$27,820	\$27,959	\$28,099	
Subtotal	\$58,500	\$117,585	\$118,173	\$118,764	\$119,358	\$119,954	\$120,554	\$121,157	\$121,763	
Senior Planner - FTE										
Annual Salary	\$30,000	\$120,600	\$181,805	\$182,714	\$183,627	\$184,545	\$185,468	\$186,395	\$187,327	
Benefits	30%	\$9,000	\$36,180	\$54,541	\$54,814	\$55,088	\$55,364	\$55,640	\$55,919	
Subtotal	\$39,000	\$156,780	\$236,346	\$237,528	\$238,715	\$239,909	\$241,108	\$242,314	\$243,525	
Associate or Assistant Planners - FTE										
Annual Salary	\$0	\$135,675	\$181,805	\$228,392	\$229,334	\$230,682	\$231,835	\$232,994	\$234,159	
Benefits	30%	\$0	\$40,703	\$68,518	\$68,860	\$69,204	\$69,550	\$69,898	\$70,248	
Subtotal	\$0	\$176,378	\$236,346	\$296,909	\$298,394	\$299,886	\$301,385	\$302,892	\$304,407	
Secretary/Clerical - FTE										
Annual Salary	\$0	\$30,150	\$60,602	\$60,905	\$61,209	\$61,515	\$61,823	\$62,132	\$62,442	
Benefits	30%	\$9,045	\$18,180	\$18,271	\$18,363	\$18,455	\$18,547	\$18,640	\$18,733	
Subtotal	\$0	\$39,195	\$78,782	\$79,176	\$79,572	\$79,970	\$80,369	\$80,771	\$81,175	
FTE Summary Personnel Subtotal	\$97,500	\$489,938	\$669,647	\$732,377	\$736,039	\$739,719	\$743,417	\$747,134	\$750,870	
<b>Other Costs</b>										
Planning Consultants	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
Mapping Reproduction	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
Planning Commission Expense	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
Miscellaneous Other Costs	\$10,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	
Other Cost Subtotal	\$110,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	
<b>Total Planning Department Expenses</b>	\$207,500	\$629,938	\$809,647	\$872,377	\$876,039	\$879,719	\$883,417	\$887,134	\$890,870	

"planning"

[1] Assumes Planning Director is hired with 6 months remaining in the first fiscal year of the City.

# DRAFT

Figure C-7  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Public Works and Site Development Cost Estimates

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary (Includes Aerojet)

Description	Assumptions	Fiscal Year Ending										
		2004	2005	2006	2007	2008	2009	2010	2011	2012		
<b>Public Works Department - General Fund</b>												
Public Works Director - FTE [1]												
Annual Salary												
Benefits												
Subtotal												
Secretary/Clerical - FTE												
Annual Salary												
Benefits												
Subtotal												
FTE Summary (excludes site dev. emp.)												
Personnel Subtotal												
Other Costs												
<b>Total Public Works Dept. Expenses</b>												
<b>Site Development Services</b>												
Estimated Cost for Rancho Cordova Area												

[1] Assumes Public Works Director is hired with 6 months remaining in the first fiscal year of the City.

"pub\_works"

DRAFT

LAFCO Recommended  
Boundary (Includes Aerojet)

Figure D-1  
Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
Change in GENERAL FUND Revenues and Expenses to Sacramento County [1]

Item	Fiscal Year 1999-2000	Source
<b>Revenues Transferred or Lost</b>		
Property Taxes (Includes HOPTR)	\$3,842,828	Figure B-3 (EPS estimate)
Sales Tax [2]	\$9,786,433	State Board of Equalization based on 1999-2000 estimate
Transient Occupancy Tax	\$1,917,178	County of Sacramento based on 1999-2000 estimate
Utility User Tax	\$2,340,578	Figure B-2, Note 3 (EPS Estimate)
Real Property Transfer Tax	\$197,966	County of Sacramento based on 1999-2000 estimate
Franchise Fees	\$125,127	Figure B-2, Note 7 (EPS estimate)
Business License Tax	\$60,638	County of Sacramento based on 1999-2000 estimate
<b>Total Revenues Transferred</b>	<b>\$18,270,747</b>	
<b>Expenses (Net of Revenue Offsets)</b>		
Sheriff	\$11,159,617	Sacramento County Sheriff's Dept. estimate
Animal Control	\$86,946	Sacramento County Animal Care and Regulation Dept. estimate
Planning	\$156,041	Sacramento County Planning Dept. estimate
Public Works	\$0	Sacramento County Public Works Dept. estimate
<b>Total Expenses Transferred</b>	<b>\$11,402,604</b>	
<b>County Surplus or (Deficit) after Additional Future Revenues</b>	<b>(\$6,868,143)</b>	

Source: Sacramento County Sheriff, Animal Care & Regulation, Planning, Public Works, and Finance Departments. "net\_fiscal"

[1] Calculations are based on actual revenues and expenses for Fiscal Year 1999-2000.

[2] Based on sales tax estimate through June 30, 2000. Estimate also includes 12% for unallocated sales tax.

[3] Sacramento County Public Works indicates there are no General Fund costs for public works services that would be lost by the County. Public works costs are offset by fee revenues.

# DRAFT

LAFCO Recommended  
Boundary (Includes Aerojet)

**Figure D-2**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Calculation of Cost Transferred to New City - Govt. Code Section 56815**

Fiscal Year 1999-2000 County Cost Estimates	Total Cost	Less		Direct Cost	Offsetting Revenue	Net Cost Transferred
		Countywide A-87 Indirect Cost				
Sheriff	\$11,604,590	\$210,521		\$11,394,068	\$234,451	\$11,159,617
Animal Control	\$132,748	\$2,686		\$130,062	\$43,116	\$86,946
Planning	\$570,411	\$12,648		\$557,763	\$401,722	\$156,041
Public Works	\$2,309,526	\$407,321		\$1,902,205	\$1,902,205	\$0
<b>Total</b>	<b>\$14,617,274</b>	<b>\$633,176</b>		<b>\$13,984,098</b>	<b>\$2,581,494</b>	<b>\$11,402,604</b>

"cost\_xfer"

[1] Direct cost includes department direct and indirect (department allocated) costs.

[2] Includes revenues from fees, charges, or grants that the new City would be able to use to offset the cost of service. Does not include restricted revenues received by the County that would not be subject to transfer to the new City.

Source: Sacramento County Departments of Animal Care and Regulation, Planning, Public Works, and the County of Sacramento Sheriff.

**DRAFT**

Figure D-3

**Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
Change in ROAD FUND Revenues and Expenses to Sacramento County [1]**

LAFCO Recommended  
Boundary (Includes Aerojet)

Item	Fiscal Year 1999-2000	Source
<b>Revenues Transferred or Lost</b>		
Road Fund Property Tax	\$17,664	Figure B-3 (EPS estimate)
State Shared 2106c Revenues	\$128,544	EPS estimate
Measure A Revenue	\$836,408	SACOG estimate based on 1999-2000 data
<b>Total Revenues Transferred</b>	<b>\$982,616</b>	
<b>Expenses (Net of Revenue Offsets)</b>		
Road Maintenance	\$1,768,800	Sacramento County Dept. of Transp. estimate
<b>County Surplus or (Deficit)</b>	<b>\$786,184</b>	

[1] Calculations are based on actual revenues and expenses for Fiscal Year 1999-2000.

Source: Sacramento County Auditor-Controller, Department of Transportation, and Transportation Commission, and SACOG.

# LAFCo RECOMMENDED BOUNDARY (NO MATHER COMMERCE CENTER)

LAFCo Recommended Boundary Excluding The Mather Commerce Center Area

## **Fiscal Impact Summary and Assumption Tables**

- A-1 Summary of Revenues and Expenses
- A-2 Detailed Summary of Revenues and Expenses (2 pages)
- A-3 Demographic Assumptions
- A-4 General Assumptions
- A-5 Land Use Assumptions
- A-6 Development Schedule
- A-7 Population and Employment Projections
- A-8 Assessed Value Calculation

## **Revenue Estimating Tables**

- B-1 Annual Revenue Estimate
- B-2 Revenue Estimate Notes (3 pages)
- B-3 Transfers in for Admin. Services for Water and Sewer Enterprises
- B-4 Calculation of Property Tax Transfer
- B-5 Calculation of Net General Fund Cost by Department
- B-6 County Property Tax as a Percentage of Revenue  
Available for General Purposes
- B-7 Calculation of Net County Cost by Department

## **Expenditure Estimating Tables**

- C-1 Annual Expenditure Estimate
- C-2 Expenditure Estimate Notes (2 pages)
- C-3 City Manager and City Clerk Cost Estimates
- C-4 Finance Department Cost Estimates
- C-5 Public Works/Community Development Department Cost Estimates

## **Revenues and Expenses to Fresno County**

- D-1 Change in General Fund Revenues and Expenses to Fresno County
- D-2 Calculation of Cost Savings to County for Services Transferred to  
New City
- D-3 Change in Road Fund Revenues and Expenses to Fresno County

# DRAFT

**Figure A-1**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Summary of Revenues and Expenses (All figures in Constant 2000 \$'s)**

LAFCO Recommended  
Boundary  
No Mather Commerce Center

CFA Addendum - Dated May 1, 2002

Item	Fiscal Year Ending									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	
<b>GENERAL FUND</b>										
Total General Fund Revenues	\$20,148,853	\$23,806,397	\$24,299,639	\$24,813,188	\$25,271,392	\$25,684,192	\$26,095,094	\$26,055,916	\$26,541,478	
Total General Fund Expenditures	\$6,372,850	\$19,014,814	\$19,739,132	\$20,106,764	\$20,523,831	\$20,851,924	\$20,243,762	\$20,604,509	\$20,963,144	
<b>General Fund Operating Surplus/(Deficit)</b>	<b>\$13,776,003</b>	<b>\$4,791,583</b>	<b>\$4,560,507</b>	<b>\$4,706,424</b>	<b>\$4,747,560</b>	<b>\$4,832,268</b>	<b>\$5,851,332</b>	<b>\$5,451,407</b>	<b>\$5,578,333</b>	
Prior to Mitigation										
Less Mitigation Payment to County [1]	(\$4,145,694)	(\$4,138,208)	(\$4,400,773)	(\$4,600,591)	(\$4,709,998)	(\$4,805,755)	(\$5,050,478)	(\$5,148,920)	(\$5,207,342)	
<b>Net Annual Balance After Mitigation Payments</b>	<b>\$9,630,310</b>	<b>\$653,375</b>	<b>\$159,734</b>	<b>\$105,833</b>	<b>\$37,562</b>	<b>\$26,514</b>	<b>\$800,854</b>	<b>\$302,488</b>	<b>\$370,991</b>	
<b>ROAD MAINTENANCE FUND</b>										
Road Fund Revenues	\$2,242,044	\$2,264,322	\$2,287,357	\$2,310,678	\$2,333,641	\$2,362,836	\$2,390,873	\$2,236,126	\$2,284,183	
Road Fund Expenses	\$2,242,044	\$2,264,322	\$2,287,357	\$2,310,678	\$2,333,641	\$2,362,836	\$2,390,873	\$2,236,126	\$2,284,183	
<b>Road Fund Operating Surplus (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>OTHER RESTRICTED FUND</b>										
Other Restricted Fund Revenues	\$0	\$1,641,299	\$1,659,283	\$1,677,267	\$1,959,892	\$1,930,085	\$1,740,469	\$1,758,453	\$1,776,437	
Other Restricted Fund Expenditures	\$0	\$1,641,299	\$1,659,283	\$1,677,267	\$1,959,892	\$1,930,085	\$1,740,469	\$1,758,453	\$1,776,437	
<b>Other Restr. Fund Operating Surplus (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>All Funds Annual Operating Surplus/(Deficit)</b>	<b>\$9,630,310</b>	<b>\$653,375</b>	<b>\$159,734</b>	<b>\$105,833</b>	<b>\$37,562</b>	<b>\$26,514</b>	<b>\$800,854</b>	<b>\$302,488</b>	<b>\$370,991</b>	
<b>All Funds Balance</b>	<b>\$9,630,310</b>	<b>\$10,283,685</b>	<b>\$10,443,419</b>	<b>\$10,549,251</b>	<b>\$10,586,813</b>	<b>\$10,613,327</b>	<b>\$11,414,181</b>	<b>\$11,716,669</b>	<b>\$12,087,660</b>	

"abb\_sum"

[1] Based on a percentage of property tax retained by Sacramento County per the mitigation agreement between Sacramento County and the incorporation proponents.



# DRAFT

**Figure A-2**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Detailed Summary of Revenues and Expenses (All figures in Constant 2000 \$'s)**

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
Boundary  
No Mather Commerce Center

Item	Fiscal Year Ending									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	
<b>General Fund Revenues</b>										
Property Taxes	\$4,251,994	\$4,356,008	\$4,632,393	\$4,973,612	\$5,233,332	\$5,492,291	\$5,771,974	\$6,057,553	\$6,311,930	
Sales Tax [1]	\$7,457,257	\$10,021,297	\$10,099,585	\$10,177,873	\$10,272,961	\$10,368,049	\$10,463,137	\$10,558,225	\$10,653,313	
Utility User Tax	\$2,335,953	\$2,362,578	\$2,391,813	\$2,434,998	\$2,478,182	\$2,522,041	\$2,565,899	\$2,614,991	\$2,663,033	
Real Property Transfer Tax	\$205,180	\$210,067	\$222,778	\$235,451	\$248,087	\$260,686	\$274,294	\$274,294	\$286,198	
Unitary Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transient Occupancy Tax	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	
Franchise Fees	\$166,383	\$170,385	\$174,386	\$178,399	\$182,411	\$187,456	\$192,293	\$196,306	\$200,318	
Business License Tax	\$95,179	\$96,586	\$97,994	\$99,440	\$100,885	\$102,331	\$103,777	\$105,222	\$106,668	
Building Permit Fees (Fund Transfer In)	\$0	\$136,238	\$136,238	\$136,238	\$175,163	\$167,378	\$136,238	\$136,238	\$136,238	
Planning Fees	\$0	\$314,969	\$404,823	\$436,188	\$438,019	\$439,859	\$441,709	\$443,567	\$445,435	
Fines and Penalties	\$52,754	\$54,115	\$55,476	\$56,837	\$58,198	\$59,948	\$61,620	\$62,981	\$64,342	
State Motor Vehicle License Fees	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,189,362	\$3,256,825	
Investment Earnings	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
<b>Total General Fund Revenues</b>	<b>\$20,148,853</b>	<b>\$23,806,397</b>	<b>\$24,299,639</b>	<b>\$24,813,188</b>	<b>\$25,271,392</b>	<b>\$25,684,192</b>	<b>\$26,095,094</b>	<b>\$26,055,916</b>	<b>\$26,541,478</b>	
<b>General Fund Expenditures</b>										
City Council	\$79,000	\$74,000	\$75,000	\$76,000	\$77,000	\$78,000	\$79,000	\$80,000	\$81,000	
Elections	\$20,960	\$0	\$22,582	\$0	\$23,818	\$0	\$25,023	\$0	\$26,104	
City Manager	\$265,900	\$266,830	\$288,772	\$403,301	\$404,918	\$406,543	\$451,039	\$452,894	\$454,759	
City Clerk	\$191,000	\$187,359	\$208,929	\$209,599	\$210,272	\$210,948	\$254,492	\$255,389	\$256,291	
City Attorney	\$550,000	\$510,000	\$520,200	\$530,604	\$541,216	\$552,040	\$563,081	\$574,343	\$585,830	
Finance	\$361,900	\$332,557	\$354,728	\$356,002	\$399,720	\$401,219	\$458,984	\$460,778	\$462,582	
Administrative Services	\$124,250	\$194,294	\$325,437	\$448,652	\$450,420	\$452,198	\$453,984	\$516,357	\$518,464	
Property Tax Administration	\$129,845	\$133,021	\$141,461	\$151,881	\$159,812	\$167,720	\$176,261	\$184,982	\$192,750	
LAFCo Cost Share	\$11,502	\$11,790	\$12,085	\$12,387	\$12,696	\$13,014	\$13,339	\$13,673	\$14,014	
Law Enforcement	\$0	\$13,416,006	\$13,700,565	\$13,985,125	\$14,331,798	\$14,666,016	\$14,950,576	\$15,235,135	\$15,519,695	
Animal Control	\$0	\$92,974	\$95,312	\$97,650	\$99,989	\$102,995	\$105,868	\$108,206	\$110,545	
Planning	\$207,500	\$629,938	\$809,647	\$872,377	\$876,039	\$879,719	\$883,417	\$887,134	\$890,870	
Public Works Administration	\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233	
Non-Departmental [2]	\$671,390	\$858,390	\$871,522	\$661,312	\$642,207	\$639,074	\$684,780	\$673,869	\$670,763	
Contingency	\$136,802	\$844,194	\$880,180	\$899,145	\$920,427	\$937,439	\$963,989	\$981,167	\$998,245	
Loan Re-payment to County [3]	\$3,500,000	\$1,286,731	\$1,255,348	\$1,224,729	\$1,194,858	\$1,165,715	\$0	\$0	\$0	
<b>Total General Fund Expenditures</b>	<b>\$6,372,850</b>	<b>\$19,014,814</b>	<b>\$19,739,132</b>	<b>\$20,106,764</b>	<b>\$20,523,831</b>	<b>\$20,851,924</b>	<b>\$20,243,762</b>	<b>\$20,604,509</b>	<b>\$20,963,144</b>	
<b>General Fund Operating Surplus (Deficit)</b>	<b>\$13,776,003</b>	<b>\$4,791,583</b>	<b>\$4,560,507</b>	<b>\$4,706,424</b>	<b>\$4,747,560</b>	<b>\$4,832,268</b>	<b>\$5,851,332</b>	<b>\$5,451,407</b>	<b>\$5,578,333</b>	
Less Mitigation Payment to County [4]	(\$4,145,694)	(\$4,138,208)	(\$4,400,773)	(\$4,600,591)	(\$4,709,998)	(\$4,805,755)	(\$5,050,478)	(\$5,148,920)	(\$5,207,342)	
<b>Net Annual Balance After Mitigation Payments</b>	<b>\$9,630,310</b>	<b>\$653,375</b>	<b>\$159,734</b>	<b>\$105,833</b>	<b>\$37,562</b>	<b>\$26,514</b>	<b>\$800,854</b>	<b>\$302,488</b>	<b>\$370,991</b>	

# DRAFT

Figure A-2  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Detailed Summary of Revenues and Expenses (All figures in Constant 2000 \$'s)

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary  
 No Mather Commerce Center

Item	Fiscal Year Ending										2012	
	2004	2005	2006	2007	2008	2009	2010	2011				
<b>Road Maintenance Fund Revenues</b>												
Gas Taxes	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,199,749	\$1,224,867
Measure A	\$845,771	\$867,591	\$889,411	\$911,231	\$933,052	\$961,108	\$987,915	\$1,009,735	\$1,031,555	\$1,053,375	\$1,009,735	\$1,031,555
Road Fund Property Tax	\$18,701	\$19,158	\$20,374	\$21,875	\$23,017	\$24,156	\$25,386	\$26,642	\$27,901	\$29,156	\$26,642	\$27,761
<b>Total Road Maintenance Fund Revenues</b>	<b>\$2,242,044</b>	<b>\$2,264,322</b>	<b>\$2,287,357</b>	<b>\$2,310,678</b>	<b>\$2,333,641</b>	<b>\$2,362,836</b>	<b>\$2,390,873</b>	<b>\$2,418,952</b>	<b>\$2,447,031</b>	<b>\$2,475,107</b>	<b>\$2,236,126</b>	<b>\$2,284,183</b>
<b>Road Maintenance Fund Expenditures</b>												
Road Maint. Expenditures (100% of rev. s)	\$2,242,044	\$2,264,322	\$2,287,357	\$2,310,678	\$2,333,641	\$2,362,836	\$2,390,873	\$2,418,952	\$2,447,031	\$2,475,107	\$2,236,126	\$2,284,183
<b>Road Fund Operating Surplus (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Restricted Revenues</b>												
Building and Permit Fees (100% Cost Portion)	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250
Public Works - Site Development Services	\$0	\$733,049	\$751,033	\$769,017	\$792,142	\$814,235	\$832,219	\$850,203	\$868,187	\$886,171	\$850,203	\$868,187
<b>Total Other Restricted Revenues</b>	<b>\$0</b>	<b>\$1,641,299</b>	<b>\$1,659,283</b>	<b>\$1,677,267</b>	<b>\$1,959,892</b>	<b>\$1,930,085</b>	<b>\$1,740,469</b>	<b>\$1,758,453</b>	<b>\$1,766,437</b>	<b>\$1,794,421</b>	<b>\$1,758,453</b>	<b>\$1,776,437</b>
<b>Other Restricted Expenditures</b>												
Building and Permit Fees (100% Cost Portion)	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250
Public Works - Site Development Services	\$0	\$733,049	\$751,033	\$769,017	\$792,142	\$814,235	\$832,219	\$850,203	\$868,187	\$886,171	\$850,203	\$868,187
<b>Total Other Restricted Expenditures</b>	<b>\$0</b>	<b>\$1,641,299</b>	<b>\$1,659,283</b>	<b>\$1,677,267</b>	<b>\$1,959,892</b>	<b>\$1,930,085</b>	<b>\$1,740,469</b>	<b>\$1,758,453</b>	<b>\$1,766,437</b>	<b>\$1,794,421</b>	<b>\$1,758,453</b>	<b>\$1,776,437</b>
<b>Other Restr. Funds Operating Surplus (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>All Funds Annual Operating Surplus/(Deficit)</b>	<b>\$9,630,310</b>	<b>\$653,375</b>	<b>\$159,734</b>	<b>\$105,833</b>	<b>\$37,562</b>	<b>\$26,514</b>	<b>\$800,854</b>	<b>\$302,488</b>	<b>\$370,991</b>	<b>\$370,991</b>	<b>\$302,488</b>	<b>\$370,991</b>
<b>All Funds Balance</b>	<b>\$9,630,310</b>	<b>\$10,283,685</b>	<b>\$10,443,419</b>	<b>\$10,549,251</b>	<b>\$10,586,813</b>	<b>\$10,613,327</b>	<b>\$11,414,181</b>	<b>\$11,716,669</b>	<b>\$12,087,660</b>	<b>\$12,458,651</b>	<b>\$11,716,669</b>	<b>\$12,087,660</b>

"final\_sum"

- [1] The County continues to collect sales tax during the first three months following incorporation. The City will receive nine months of sales tax revenue in the first fiscal year.
- [2] Non-Departmental includes office rent, supplies, insurance, and general plan and code development.
- [3] Loan repayment based on cost of services provided by County in first year of City operation. Amount of first year service cost borrowed by City is net of one quarter's worth of sales tax revenue and a one-time payment of \$3.5 million.
- [4] Based on a percentage of property tax retained by Sacramento County per the mitigation agreement between Sacramento County and the incorporation proponents.

# DRAFT

**Table A-3**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Demographic Assumptions**

**LAFCO Recommended**  
**Boundary**  
**No Mather Commerce Center**

<b>Item</b>	<b>Value</b>
<b><u>Proposed City of Rancho Cordova</u></b>	
<b><u>2000 Estimates</u></b>	
Population [1]	52,170
Retail Employment [2]	5,805
Other Employment [2]	41,886
Government/Education	5,299
<b>Total Employment</b>	<b>52,990</b>
Persons Served [3]	78,664
Registered Voters [4]	24,387
Population [1]	52,170
Voters as % of Population	46.7%
Persons per Single Family Occupied Household / Unit [5]	2.7
Persons per Multi Family Occupied Household / Unit [5]	2.7
Persons per Mobile Home Occupied Household / Unit [5]	2.7
Occupancy Rate [5]	96.0%
Square Feet per Retail Employee [6]	450
Square Feet per Other Employee [6]	600
Square Feet per Other Employee (Redevelopment) [6]	1,000
<b><u>Sacramento County</u></b>	
<b><u>2000 Estimates</u></b>	
Unincorporated Population [7]	642,700
City Population [7]	566,800
<b>Total County Population</b>	<b>1,209,500</b>
Unincorporated Employment [2]	230,980
Unincorporated Persons Served [3]	758,190

*dem\_assmps\**

[1] Based on Sacramento Area Council of Governments (SACOG), and EPS estimates.

[2] Based on SACOG projections updated February 1999.

[3] Persons served equals the population plus 50% of the employees in the proposed city.

[4] Registered voters as of August 16, 2000 from the Sacramento County Registrar's Office.

[5] Based on SACOG and CA Department of Finance (DOF) estimates.

[6] EPS estimates of square feet per employee assumptions.

[7] Based on January 2000 CA DOF estimates.

Source: SACOG, CA Department of Finance, and EPS.

# DRAFT

**Table A-4**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**General Assumptions**

<b>LAFCO Recommended Boundary No Mather Commerce Center</b>
---

<b>Item</b>	<b>Value</b>
First Year of Operations - Fiscal Year Ending [1]	2004
Dollars Discounted to Fiscal Year	2000
% of FY 2003-2004 that City is incorporated	100%
Inflation (Discount) Rate [2]	2.5%
Property Appreciation Rate [3]	2.5%
Assessed Value Increase of Existing Development [4]	2.5%
Assessed Value Increase for New Development [5]	2.2%
Market Value per Dwelling Unit (existing) [6]	\$140,000
Market Value per Commercial Sq. Ft. (existing)	\$80
FY 1999-00 Base Assessed Value within Proposed City [7]	\$2,094,180,121
FY 2000-01 Base Assessed Value within Proposed City [7]	\$2,214,784,028
Property Tax Rate	1.0%

*"gen\_assmps"*

- [1] Single years are used to denote fiscal years. For example, 2003 refers to the fiscal year starting in July 2002 and ending in June 2003.
- [2] Discount rate is factor used in estimating present value of any inflated dollars.
- [3] Equal to inflation rate. Assumes no real market appreciation above inflation.
- [4] This percentage estimates the increase in annual A.V. which includes a 2% increase for properties not sold during a year, and a higher percent increase for properties sold during a year (the assessed value being set at the sales price / market value).
- [5] The assessed value of new development after it is developed is not assumed to keep pace with inflation because property assessed value can only increase 2% per year unless the property is sold, at which time the A.V. on the property is set at the market value.
- [6] Based on information obtained from real estate market information and information compiled by the Sacramento Bee.
- [7] Based on estimated assessed value for the proposed incorporation area as provided by the Sacramento County Assessor's Office

Source: Sacramento County Assessor's Office, Sacramento Bee, and EPS.

# DRAFT

**Table A-5**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Land Use Assumptions**

**LAFCO Recommended**  
**Boundary**  
**No Mather Commerce Center**

<b>Land Use</b>	<b>Unit Measure</b>	<b>Sq. Ft. per Acre [1]</b>	<b>Value Per Unit [2]</b>
Single Family [3]	dwelling unit	N.A.	\$220,000
Multi-Family	dwelling unit	N.A.	\$80,000
Mobile Homes	dwelling unit	N.A.	\$40,000
Retail	square foot	10,890	\$115
Other Non-Residential	square foot	13,068	\$75

"land\_use\_assmps"

[1] Assumed Floor Area Ratios are as follows: Retail equals 25%, other Non-Residential equals 30%

[2] Single family, multi-family, and commercial values estimated by EPS.

[3] Based on real estate market information and information compiled by the Sacramento Bee.

Source: Sacramento Bee and EPS

# DRAFT

Figure A-6  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Development Schedule

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary  
 No Mather Commerce Center

Item	Calendar Year											
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>New Residential Development [1]</b>						<i>units</i>						
Single Family	50	50	125	525	525	525	525	525	525	525	525	525
Multi-Family	-	-	-	-	-	-	-	150	120	-	0	-
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>50</b>	<b>50</b>	<b>125</b>	<b>525</b>	<b>525</b>	<b>525</b>	<b>525</b>	<b>675</b>	<b>645</b>	<b>525</b>	<b>525</b>	<b>525</b>
<b>New Redevelopment Residential [1]</b>												
Single Family	-	-	-	-	-	-	-	-	-	-	-	-
Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total New Residential Units</b>	<b>50</b>	<b>50</b>	<b>125</b>	<b>525</b>	<b>525</b>	<b>525</b>	<b>525</b>	<b>675</b>	<b>645</b>	<b>525</b>	<b>525</b>	<b>525</b>
<b>New Non-Residential Development</b>						<i>square feet</i>						
Retail [2]	31,500	31,500	31,500	31,500	31,500	31,500	31,500	31,500	31,500	31,500	31,500	31,500
Other Non-Residential [3]	363,000	363,000	363,000	363,000	363,000	363,000	363,000	363,000	363,000	363,000	363,000	363,000
<b>Subtotal</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>
<b>New Redevelopment Non-Residential [4]</b>												
Retail	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Other Non-Residential	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
<b>Subtotal</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Total New Non-Residential Development</b>	<b>484,500</b>	<b>484,500</b>	<b>484,500</b>	<b>484,500</b>	<b>484,500</b>	<b>494,500</b>	<b>494,500</b>	<b>494,500</b>	<b>494,500</b>	<b>494,500</b>	<b>494,500</b>	<b>494,500</b>
<b>Cumulative New Development Entire City</b>												
<b>Cumulative New Residential Development</b>						<i>units</i>						
Single Family	50	100	225	750	1,275	1,800	2,325	2,850	3,375	3,900	4,425	4,950
Multi-Family	-	-	-	-	-	-	-	150	270	270	270	270
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cumulative Dwelling Units</b>	<b>50</b>	<b>100</b>	<b>225</b>	<b>750</b>	<b>1,275</b>	<b>1,800</b>	<b>2,325</b>	<b>3,000</b>	<b>3,645</b>	<b>4,170</b>	<b>4,695</b>	<b>5,220</b>
<b>Cumulative New Non-Residential Development</b>						<i>square feet</i>						
Retail	31,500	63,000	94,500	126,000	157,500	199,000	240,500	282,000	323,500	365,000	406,500	448,000
Other Non-Residential	453,000	906,000	1,359,000	1,812,000	2,265,000	2,718,000	3,171,000	3,624,000	4,077,000	4,530,000	4,983,000	5,436,000
<b>Total New Non-Residential Development</b>	<b>484,500</b>	<b>969,000</b>	<b>1,453,500</b>	<b>1,938,000</b>	<b>2,422,500</b>	<b>2,917,000</b>	<b>3,411,500</b>	<b>3,906,000</b>	<b>4,400,500</b>	<b>4,895,000</b>	<b>5,389,500</b>	<b>5,884,000</b>

"dev\_sched"

- [1] Residential development estimates are based on SACOG and EPS projections.
- [2] Retail non-residential square feet of development based on employment projections for Rancho Cordova shown in Figure A-7, assuming 450 square feet per retail employee.
- [3] Other non-residential square feet of development based on employment projections for Rancho Cordova shown in Figure A-7, assuming 600 square feet per employee.
- [4] Redevelopment non-residential based on development schedule prepared by EPS for Mather Air Force Base tax increment projections.

Sources: Sacramento Area Council of Governments and EPS.

# DRAFT

**Figure A-7**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Population and Employment Projections**

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
Boundary  
No Matter Commerce Center

Item	Calendar Year											
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Population Projections</b>												
New Population [1]	130	130	324	1,361	1,361	1,361	1,361	1,750	1,672	1,361	1,361	1,361
Cumulative Population [2]	52,300	52,430	52,754	54,115	55,476	56,837	58,198	59,948	61,620	62,981	64,342	65,703
Cumulative Registered Voters [3]	24,447	24,508	24,659	25,295	25,931	26,567	27,203	28,021	28,803	29,439	30,075	30,711
Proxy Population [4]	n/a	n/a	73,977	73,977	73,977	73,977	73,977	73,977	73,977	73,977	n/a	n/a
Annual Population Increase	0.25%	0.25%	0.62%	2.58%	2.52%	2.45%	2.39%	3.01%	2.79%	2.21%	2.16%	2.12%
<b>Employment Projections</b>												
New Employees [5]	70	70	70	70	70	70	70	70	70	70	70	70
Retail	605	605	605	605	605	605	605	605	605	605	605	605
Other Non-Retail	55	55	55	55	55	55	55	55	55	55	55	55
Government/Education [6]	730	730	730	730	730	730	730	730	730	730	730	730
Subtotal	90	90	90	90	90	90	90	90	90	90	90	90
Redevelopment	820	820	820	820	820	820	820	820	820	820	820	820
Total New Employees	820	820	820	820	820	820	820	820	820	820	820	820
Cumulative Employees	5,875	5,945	6,015	6,085	6,155	6,225	6,295	6,365	6,435	6,505	6,575	6,645
Retail	42,581	43,276	43,971	44,666	45,361	46,078	46,795	47,513	48,230	48,947	49,664	50,382
Other Non-Residential [7]	5,354	5,409	5,464	5,519	5,574	5,629	5,684	5,739	5,794	5,849	5,904	5,959
Government/Education [6]	53,810	54,630	55,450	56,270	57,090	57,932	58,774	59,616	60,458	61,301	62,143	62,985
Total Cumulative New Employees	79,204	79,744	80,478	82,249	84,020	85,803	87,585	89,756	91,849	93,631	95,413	97,195
Persons Served [8]	0.69%	0.68%	0.92%	2.20%	2.15%	2.12%	2.08%	2.48%	2.33%	1.94%	1.90%	1.87%
Annual Persons Served Increase	2.58	2.61	2.64	2.61	2.58	2.56	2.54	2.50	2.47	2.45	2.44	2.42
Total Jobs to Housing Ratio												

"pop\_employ"

[1] New population based on estimated new housing units assuming 96% occupancy and 2.7 persons per occupied single- and multi-family household and 2.7 persons per mobile home household.  
 [2] Population is as of the end of each calendar year. For example, the 2000 population is as of December 31, 2000. This population is used for estimating Fiscal Year 2000-2001 revenues and costs.  
 [3] Voters are assumed to increase at 46.7% of the number of new residents, the 2000 ratio of registered voters to population.  
 [4] Proxy population is three times the number of registered voters at the time of incorporation. Proxy population is the "official population" used to determine the distribution of State revenues for the first seven years after incorporation.  
 [5] Employment estimates are less than those projected by SACOG.  
 [6] Government/Education employment estimated at 10% of total employees. Some new Government/Education employees are included in the new Redevelopment employees category.  
 [7] Includes growth in redevelopment new employees (220/year from 2001-2012), including employees which would otherwise be counted in retail and or government/education.  
 [8] Persons served is equal to the cumulative population plus 50% of the cumulative employment.

Sources: SACOG Projections 1999-2020 and EPS.

# DRAFT

**Figure A-8**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Assessed Value Calculation - All Figures in \$000's**

**CFA Addendum - Dated May 1, 2002**

LAFCO Recommended  
Boundary  
No Mather Commerce Center

Item	Fiscal Year Ending										
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Assessed Value Existing Development [1]</b> (Inflated \$000's)	\$2,214,784	\$2,270,154	\$2,326,907	\$2,385,080	\$2,444,707	\$2,505,825	\$2,568,470	\$2,632,682	\$2,698,499	\$2,765,962	\$2,835,111
<b>Assessed Value of New Development [2]</b> (Inflated \$000's)											
<b>New Development</b>											
Single Family [3]	N.A.	\$11,000	\$11,275	\$28,892	\$124,381	\$127,490	\$130,678	\$133,945	\$137,293	\$140,726	\$144,244
Multi-Family	N.A.	-	-	-	-	-	-	-	\$14,264	\$11,697	-
Mobile Homes	N.A.	-	-	-	-	-	-	-	-	-	-
Retail	N.A.	\$3,623	\$3,713	\$3,806	\$3,901	\$3,999	\$4,099	\$4,201	\$4,306	\$4,414	\$4,524
Other Non-Residential	N.A.	\$27,225	\$27,906	\$28,603	\$29,318	\$30,051	\$30,803	\$31,573	\$32,362	\$33,171	\$34,000
<b>Total A.V. from New Development</b>	-	<b>\$41,848</b>	<b>\$42,894</b>	<b>\$61,301</b>	<b>\$157,600</b>	<b>\$161,540</b>	<b>\$165,579</b>	<b>\$169,718</b>	<b>\$188,225</b>	<b>\$190,007</b>	<b>\$182,768</b>
Cumulative A.V. from New Development	-	\$41,848	\$85,662	\$148,848	\$309,723	\$478,077	\$654,173	\$838,283	\$1,044,951	\$1,257,947	\$1,468,390
<b>Total Assessed Value (Inflated \$000's)</b>	<b>\$2,214,784</b>	<b>\$2,312,001</b>	<b>\$2,412,569</b>	<b>\$2,533,928</b>	<b>\$2,754,430</b>	<b>\$2,983,902</b>	<b>\$3,222,644</b>	<b>\$3,470,966</b>	<b>\$3,743,450</b>	<b>\$4,023,909</b>	<b>\$4,303,500</b>
<b>Total Assessed Value (Constant \$000's)</b>	<b>\$2,214,784</b>	<b>\$2,255,611</b>	<b>\$2,296,318</b>	<b>\$2,353,004</b>	<b>\$2,495,377</b>	<b>\$2,637,334</b>	<b>\$2,778,876</b>	<b>\$2,920,003</b>	<b>\$3,072,424</b>	<b>\$3,222,058</b>	<b>\$3,361,888</b>
Percentage Change in A.V. (Inflated \$000's)	N.A.	4.4%	4.3%	5.0%	8.7%	8.3%	8.0%	7.7%	7.9%	7.5%	6.9%
Percentage Change in A.V. (Constant \$000's)	N.A.	1.8%	1.8%	2.5%	6.1%	5.7%	5.4%	5.1%	5.2%	4.9%	4.3%

"assess\_value"

[1] Existing assessed value is assumed to increase at 2.5% per year. This annual increase accounts for units that turn over during the year.  
 [2] Assessed value for new development shown for fiscal year 2001-02 are based on the assessed value of new development occurring in calendar year 2000.  
 [3] Total assessed value shown. Reductions for the Homeowner's Property Tax Relief (HOPTR) are not shown in this table.



# DRAFT

**Figure B-1**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Annual Revenue Estimate (All figures in Constant 2000 \$'s)**

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary  
 No Mather Commerce Center

Item	Note [1]	Fiscal Year Ending										2012
		2004	2005	2006	2007	2008	2009	2010	2011	2011		
<b>GENERAL FUND REVENUES</b>												
Property Taxes	1	\$4,251,994	\$4,356,008	\$4,632,393	\$4,973,612	\$5,233,332	\$5,492,291	\$5,771,974	\$6,057,553	\$6,311,930		
Sales Tax [2]	2	\$7,457,257	\$10,021,297	\$10,099,585	\$10,177,873	\$10,272,961	\$10,368,049	\$10,463,137	\$10,558,225	\$10,653,313		
Utility User Tax	3	\$2,335,953	\$2,362,578	\$2,391,813	\$2,434,998	\$2,478,182	\$2,522,041	\$2,565,899	\$2,614,991	\$2,663,033		
Real Property Transfer Tax	4	\$205,180	\$210,067	\$222,778	\$235,451	\$248,087	\$260,686	\$274,294	\$274,294	\$286,198		
Unitary Tax	5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Transient Occupancy Tax	6	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178		
Franchise Fees	7	\$166,383	\$170,385	\$174,386	\$178,399	\$182,411	\$187,456	\$192,293	\$196,306	\$200,318		
Business License Tax	8	\$95,179	\$96,586	\$97,994	\$99,440	\$100,885	\$102,331	\$103,777	\$105,222	\$106,668		
Building and Permit Fees (Fund Transfers In)	9	\$0	\$136,238	\$136,238	\$136,238	\$175,163	\$167,378	\$136,238	\$136,238	\$136,238		
Planning Fees	10	\$0	\$314,969	\$404,823	\$436,188	\$438,019	\$439,859	\$441,709	\$443,567	\$445,435		
Fines and Penalties	12	\$52,754	\$54,115	\$55,476	\$56,837	\$58,198	\$59,948	\$61,620	\$62,981	\$64,342		
State Motor Vehicle License Fees	14	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,189,362	\$3,256,825		
Investment Earnings	15	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000		
<b>Total General Fund Revenues</b>		<b>\$20,148,853</b>	<b>\$23,806,397</b>	<b>\$24,299,639</b>	<b>\$24,813,188</b>	<b>\$25,271,392</b>	<b>\$25,684,192</b>	<b>\$26,095,094</b>	<b>\$26,055,916</b>	<b>\$26,541,478</b>		
<b>OTHER RESTRICTED FUND REVENUES</b>												
Building and Permit Fees (100% Cost Portion)	9	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$908,250	\$908,250		
Public Works - Site Development Services	11	\$0	\$733,049	\$751,033	\$769,017	\$792,142	\$814,235	\$832,219	\$850,203	\$868,187		
<b>Total Other Restricted Fund Revenues</b>		<b>\$0</b>	<b>\$1,641,299</b>	<b>\$1,659,283</b>	<b>\$1,677,267</b>	<b>\$1,959,892</b>	<b>\$1,930,085</b>	<b>\$1,740,469</b>	<b>\$1,758,453</b>	<b>\$1,776,437</b>		
<b>ROAD MAINTENANCE FUND REVENUES</b>												
Gas Taxes	16	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,199,749	\$1,224,867		
Road Fund Property Tax	17	\$18,701	\$19,158	\$20,374	\$21,875	\$23,017	\$24,156	\$25,386	\$26,642	\$27,761		
Measure A Revenues	18	\$845,771	\$867,591	\$889,411	\$911,231	\$933,052	\$961,108	\$987,915	\$1,009,735	\$1,031,555		
<b>Total Road Fund Maintenance Revenues</b>		<b>\$2,242,044</b>	<b>\$2,264,322</b>	<b>\$2,287,357</b>	<b>\$2,310,678</b>	<b>\$2,333,641</b>	<b>\$2,362,836</b>	<b>\$2,390,873</b>	<b>\$2,236,126</b>	<b>\$2,284,183</b>		
<b>TOTAL ALL FUND REVENUES</b>		<b>\$22,390,897</b>	<b>\$27,712,017</b>	<b>\$28,246,280</b>	<b>\$28,801,134</b>	<b>\$29,564,924</b>	<b>\$29,977,114</b>	<b>\$30,226,436</b>	<b>\$30,050,495</b>	<b>\$30,602,098</b>		

"rev\_sum"

[1] Reference Notes are included in Figure B-2.

[2] Sacramento County receives the first three months of sales tax revenue following the incorporation of a city.

# DRAFT

Figure B-2  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Revenue Estimate Notes

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary  
 No Mather-Commerce Center

Ref # Item	Assumption	Fiscal Year Ending												
		2004	2005	2006	2007	2008	2009	2010	2011	2012				
<b>General Fund</b>														
1 Property Tax	See Figures A-8 and B-3	\$22,963,182	\$23,530,039	\$24,953,774	\$26,373,342	\$27,788,756	\$29,200,026	\$30,724,239	\$32,220,577	\$33,618,876				
Property Tax @ 1% of AV		\$0	\$566,858	\$1,423,735	\$1,419,568	\$1,415,413	\$1,411,270	\$1,524,213	\$1,496,337	\$1,398,299				
Tax Increment		\$209,238	\$209,238	\$291,738	\$731,738	\$731,738	\$731,738	\$731,738	\$791,738	\$779,738				
Total Property Tax Increment - Direct Roll														
Total Property Tax Increment - Supplemental Roll														
Property Tax Increment to City (Post ERAF-Shift)														
<b>DIRECT ROLL</b>														
From County	18.35%	\$0	\$104,015	\$261,246	\$260,482	\$259,719	\$258,959	\$279,684	\$274,569	\$256,579				
From Special Districts	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Subtotal		\$0	\$104,015	\$261,246	\$260,482	\$259,719	\$258,959	\$279,684	\$274,569	\$256,579				
<b>SUPPLEMENTAL ROLL</b>														
From County	18.35%	\$38,394	\$38,394	\$53,532	\$134,269	\$134,269	\$134,269	\$134,269	\$145,279	\$143,077				
From Special Districts	0.00%	\$38,394	\$38,394	\$53,532	\$134,269	\$134,269	\$134,269	\$134,269	\$145,279	\$143,077				
Subtotal		\$76,788	\$76,788	\$107,064	\$268,538	\$268,538	\$268,538	\$268,538	\$290,558	\$286,154				
Total Gross Property Tax Increment to City		\$76,788	\$76,788	\$107,064	\$268,538	\$268,538	\$268,538	\$268,538	\$290,558	\$286,154				
Base Property Tax (Prior yr. Total plus increment from direct roll)		\$4,213,600	\$4,317,615	\$4,578,861	\$4,839,343	\$5,099,062	\$5,358,022	\$5,637,705	\$5,912,274	\$6,168,853				
Share of Tax Increment		\$38,394	\$38,394	\$53,532	\$134,269	\$134,269	\$134,269	\$134,269	\$145,279	\$143,077				
Total Gross Property Tax to City		\$4,251,994	\$4,356,008	\$4,632,393	\$4,973,612	\$5,233,332	\$5,492,291	\$5,771,974	\$6,057,553	\$6,311,930				
2 Sales Tax	See Figure A-6	63,000	94,500	126,000	157,500	199,000	240,500	282,000	323,500	365,000				
New Cum. Retail Sq. Ft.	See Figure A-6	906,000	1,359,000	1,812,000	2,265,000	2,718,000	3,171,000	3,624,000	4,077,000	4,530,000				
New Cum. Other Sq. Ft.														
Sales Tax at 1%														
Existing Sales Tax (Estimated December 18, 2000) [1]		\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887				
New Retail (On-Site)		\$94,500	\$141,750	\$189,000	\$236,250	\$298,500	\$360,750	\$423,000	\$485,250	\$547,500				
New Other Space		\$45,300	\$67,950	\$90,600	\$113,250	\$135,900	\$158,550	\$181,200	\$203,850	\$226,500				
Subtotal Sales Tax at 1%		\$8,877,687	\$9,047,587	\$9,017,487	\$9,087,387	\$9,172,287	\$9,257,187	\$9,342,087	\$9,426,987	\$9,511,887				
Unallocated Sales Tax		\$1,065,322	\$1,073,710	\$1,082,098	\$1,090,486	\$1,100,674	\$1,110,862	\$1,121,050	\$1,131,238	\$1,141,426				
Total Sales Tax (General Fund)		\$9,943,009	\$10,021,297	\$10,099,585	\$10,177,873	\$10,272,961	\$10,368,049	\$10,463,137	\$10,558,225	\$10,653,313				
Sales Tax per Capita		\$183.74	\$180.64	\$177.69	\$174.88	\$171.37	\$168.26	\$166.13	\$164.10	\$162.14				
3 Utility User Tax														
Base Residential Revenues		\$701,784	\$705,281	\$709,639	\$727,948	\$746,256	\$764,564	\$782,872	\$806,413	\$828,904				
Base Non-Residential Revenues		\$1,632,421	\$1,657,297	\$1,682,174	\$1,707,050	\$1,731,926	\$1,757,477	\$1,783,028	\$1,808,578	\$1,834,129				
Total		\$2,334,205	\$2,362,578	\$2,391,813	\$2,434,998	\$2,478,182	\$2,522,041	\$2,565,899	\$2,614,991	\$2,663,033				
Total Utility User Tax		\$2,334,205	\$2,362,578	\$2,391,813	\$2,434,998	\$2,478,182	\$2,522,041	\$2,565,899	\$2,614,991	\$2,663,033				
4 Property Transfer Tax	Percentage Growth in Assessed Valuation FY 1999-2000 Actual		3.6%	2.5%	6.1%	5.7%	5.4%	5.1%	5.2%	4.3%				
Base Property Transfer Tax		\$205,180	\$210,067	\$222,778	\$235,451	\$248,087	\$260,686	\$274,294	\$274,294	\$286,198				
Total Property Transfer Tax		\$205,180	\$210,067	\$222,778	\$235,451	\$248,087	\$260,686	\$274,294	\$274,294	\$286,198				

# DRAFT

**Figure B-2**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Revenue Estimate Notes**

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary  
 No Mather Commerce Center

Ref #	Item	Assumption	Fiscal Year Ending												
			2004	2005	2006	2007	2008	2009	2010	2011	2012				
5	Unitary Tax County portion of Unitary Tax to New City	FY 1999-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>Total Unitary Tax</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	Transient Occupancy Tax 1999-00 Base Transient Occupancy Tax	FY 1999-00 Estimate	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	
	<b>Total Transient Occupancy Tax</b>		\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	
7	Franchise Fees Franchise - Cable Franchise - Other Total Franchise Fees	FY 1999-00 Countywide Actuals \$1.70/capita \$0.95 per persons served	\$89,730 \$76,653 \$166,383	\$92,045 \$78,340 \$170,385	\$94,360 \$80,026 \$174,386	\$96,675 \$81,724 \$178,399	\$98,990 \$83,421 \$182,411	\$98,990 \$83,421 \$182,411	\$101,967 \$85,489 \$187,456	\$104,811 \$87,483 \$192,293	\$107,125 \$89,180 \$196,306	\$109,440 \$90,877 \$200,318	\$109,440 \$90,877 \$200,318	\$109,440 \$90,877 \$200,318	\$109,440 \$90,877 \$200,318
8	Business License Tax Incorp. Area FY 99-00 Renewing License Revenue Incorp. Area FY 99-00 Employees New Business Licenses Total Business License Tax	\$1.14/employee	\$63,453 \$2,990	\$64,391	\$65,329	\$66,293	\$67,257	\$68,221	\$69,184	\$70,148	\$71,112	\$71,112	\$71,112	\$71,112	
	<b>Total Business License Tax</b>		\$63,453	\$64,391	\$65,329	\$66,293	\$67,257	\$68,221	\$69,184	\$70,148	\$71,112	\$71,112	\$71,112	\$71,112	
9	Building and Permit Fees (Fund Transfer In) % of building inspection costs recaptured by fees Transfer in to General Fund Total Building and Permit Fees	50.0% of renewing license revenues	\$31,726	\$32,195	\$32,665	\$33,147	\$33,628	\$34,110	\$34,592	\$35,074	\$35,556	\$35,556	\$35,556	\$35,556	
	<b>Total Building and Permit Fees</b>		\$31,726	\$32,195	\$32,665	\$33,147	\$33,628	\$34,110	\$34,592	\$35,074	\$35,556	\$35,556	\$35,556	\$35,556	
10	Planning Fees % of planning costs recaptured by fees	Cost Recovery Portion 100%	\$95,179	\$96,586	\$97,994	\$99,440	\$100,885	\$102,331	\$103,777	\$105,222	\$106,668	\$106,668	\$106,668	\$106,668	
	<b>Total Planning Fees</b>		\$95,179	\$96,586	\$97,994	\$99,440	\$100,885	\$102,331	\$103,777	\$105,222	\$106,668	\$106,668	\$106,668	\$106,668	
11	Public Works (Site Development Services) % of total costs funded by Restricted Fund Revenues	Cost Recovery Portion 100%	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250	
	<b>Total Public Works</b>		\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250	
12	Fines and Penalties Fines per Capita Total Fines and Penalties	General Fund Portion 10%	\$52,754	\$54,115	\$55,476	\$56,837	\$58,198	\$59,559	\$60,920	\$62,281	\$63,642	\$65,003	\$66,364	\$67,725	
	<b>Total Fines and Penalties</b>		\$52,754	\$54,115	\$55,476	\$56,837	\$58,198	\$59,559	\$60,920	\$62,281	\$63,642	\$65,003	\$66,364	\$67,725	
13	Jail Booking Reimbursement [2] % of booking costs reimbursed by State	Cost Recovery Portion 100%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>Total Jail Booking Reimbursement</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	State Motor Vehicle License Fees Relevant population for calculation Per capita lic. fees provided by State Controller	FY 1999-00 Estimate	\$73,977	\$73,977	\$73,977	\$73,977	\$73,977	\$73,977	\$73,977	\$73,977	\$73,977	\$73,977	\$73,977	\$73,977	
	<b>Total State Motor Vehicle License Fees</b>		\$73,977	\$73,977	\$73,977	\$73,977	\$73,977	\$73,977	\$73,977	\$73,977	\$73,977	\$73,977	\$73,977	\$73,977	
15	Investment Earnings Subtotal All General Fund Rev. (excl. invest. earnings)	[NOT USED] Cost Recovery Portion 100%	\$20,148,853	\$23,306,397	\$22,799,639	\$24,313,188	\$24,771,392	\$25,184,192	\$25,595,094	\$25,995,094	\$26,401,478	\$26,807,862	\$27,214,246	\$27,620,630	
	<b>Total Investment Earnings</b>		\$20,148,853	\$23,306,397	\$22,799,639	\$24,313,188	\$24,771,392	\$25,184,192	\$25,595,094	\$25,995,094	\$26,401,478	\$26,807,862	\$27,214,246	\$27,620,630	
	<b>Subtotal Interest Earnings</b>		\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
	<b>Total Subtotal Interest Earnings</b>		\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	

# DRAFT

Figure B-2  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Revenue Estimate Notes

LAFCO Recommended  
 Boundary  
 No Mather Commerce Center

CFA Addendum - Dated May 1, 2002

Ref # Item	Assumption	Fiscal Year Ending												
		2004	2005	2006	2007	2008	2009	2010	2011	2012				
16 Road Fund - Gas Taxes														
Highway User Tax 2105	FY 2000-01 Actuals	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$409,346
Highway User Tax 2106 (a)		\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800
Highway User Tax 2106 (c)		\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$268,818
Highway User Tax 2107		\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$528,717
Highway User Tax 2107.5 (c) [3]		\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
<b>Total Gas Taxes</b>		<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,199,749</b>	<b>\$1,224,867</b>
17 Road Fund - Property Tax to City														
Base Property Tax Transfer	FY 1999-00 Actuals	\$19,116	\$19,116	\$19,588	\$20,773	\$21,955	\$23,133	\$24,308	\$25,483	\$26,658	\$27,833	\$29,008	\$30,183	\$31,358
Increase in Base Property Tax from County		\$0	\$472	\$1,185	\$1,182	\$1,178	\$1,175	\$1,171	\$1,167	\$1,163	\$1,159	\$1,155	\$1,151	\$1,147
From Special Districts		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal Base Property Tax Transfer</b>		<b>\$19,116</b>	<b>\$19,588</b>	<b>\$20,773</b>	<b>\$21,955</b>	<b>\$23,133</b>	<b>\$24,308</b>	<b>\$25,483</b>	<b>\$26,658</b>	<b>\$27,833</b>	<b>\$29,008</b>	<b>\$30,183</b>	<b>\$31,358</b>	<b>\$32,533</b>
Share of Supplemental Roll		\$174	\$174	\$243	\$609	\$609	\$609	\$609	\$609	\$609	\$609	\$609	\$609	\$649
<b>Total Gross Property Tax to Road Fund</b>		<b>\$19,290</b>	<b>\$19,762</b>	<b>\$21,016</b>	<b>\$22,564</b>	<b>\$23,742</b>	<b>\$24,917</b>	<b>\$26,092</b>	<b>\$27,267</b>	<b>\$28,442</b>	<b>\$29,617</b>	<b>\$30,792</b>	<b>\$31,967</b>	<b>\$33,142</b>
Less Property Tax Admin. Costs		\$589	\$603	\$642	\$689	\$725	\$761	\$800	\$839	\$874	\$913	\$952	\$991	\$1,030
<b>Total Net Property Tax to Road Fund</b>		<b>\$18,701</b>	<b>\$19,158</b>	<b>\$20,374</b>	<b>\$21,875</b>	<b>\$23,017</b>	<b>\$24,156</b>	<b>\$25,292</b>	<b>\$26,433</b>	<b>\$27,578</b>	<b>\$28,714</b>	<b>\$29,855</b>	<b>\$31,000</b>	<b>\$32,142</b>
18 Measure A Road Maintenance Revenue		\$845,771	\$867,591	\$889,411	\$911,231	\$933,052	\$954,872	\$976,692	\$998,512	\$1,020,332	\$1,042,152	\$1,063,972	\$1,085,792	\$1,107,612
<b>Total Road Maintenance Funds Available</b>		<b>\$2,242,044</b>	<b>\$2,264,322</b>	<b>\$2,287,357</b>	<b>\$2,310,678</b>	<b>\$2,333,641</b>	<b>\$2,356,836</b>	<b>\$2,380,031</b>	<b>\$2,403,226</b>	<b>\$2,426,421</b>	<b>\$2,449,616</b>	<b>\$2,472,811</b>	<b>\$2,496,006</b>	<b>\$2,519,201</b>

\*rev. notes\*

[1] State Board of Equalization sales tax estimate from December 18, 2000 is through June 30, 2000 for Petition Boundary alternative net of sales tax revenue occurring outside LAFCO-approved revised incorporation boundary area.

[2] Assumes jail booking fees cost would be included in Sheriff contract and thus not eligible for reimbursement.

[3] Section 2107.5 (c) based on city population. Annual amount equals \$7,500 for population between 50,000 and 99,999.

# DRAFT

Figure B-3

## Rancho Cordova Incorporation Comprehensive Fiscal Analysis Calculation of Property Tax Transfer

<b>LAFCO Recommended Boundary No Mather Commerce Center</b>
---

### A. Transfer of Tax Base

<b>1. Total FY 1999-2000 Expenditures Subject to Transfer - See Figure B-4</b>	<b>\$12,053,463</b>
2. County Auditor's Ratio FY 1999-2000	31.88%
<b>3. FY 1999-2000 Property Tax Base Transferred from County</b>	<b>\$3,842,689</b>
	<i>Post-ERAF</i>
	<b>\$3,842,689</b>
	<i>Post-ERAF Shift</i>
<b>4. Property Tax Base Transferred from Special Districts to General Fund or Other Fund</b>	<b>\$17,433</b>
	<i>Post-ERAF Shift</i>
	<b>\$17,433</b>
Special Districts (None Transferred)	\$0
County Roads	\$17,433
<b>Subtotal Special Districts:</b>	<b>\$17,433</b>
<b>5. Total Property Tax Base:</b>	<b>\$3,860,122</b>

### B. Calculation of Tax Allocation Factor (TAF)

1. Assessed Value (FY 1999-2000):	\$2,094,180,121
Assessed Value (FY 2002-2003):	\$2,296,318,193
Change from FY 1999-2000 to FY 2002-2003:	9.65%
<b>2. Total Property Tax Collected FY 2002-2003 (@1% AV):</b>	<b>\$22,963,182</b>
	<i>Post-ERAF</i>
3. FY 1999-2000 Property Tax Base Transferred from County	\$3,842,689
FY 2002-2003 Property Tax Base Transfer from County	\$4,213,600
(FY 99-00 Base escalated by A.V. Change from FY 99-2000 to FY 02-03)	
<b>4. Implied FY 2002-2003 Tax Allocation Factor (Property Tax Base from Co</b>	<b>18.35%</b>
5. Tax Allocation Factors from Special Districts to City General Fund	0.00%
<b>6. Total Tax Allocation Factor to City General Fund (4 + 5)</b>	<b>18.35%</b>
7. Tax Allocation Factors from Special Districts to City Road Fund	
County Roads	0.083%
FY 1999-2000 Road Fund Property Tax Base Transferred from County	\$17,433
FY 2002-2003 Road Fund Property Tax Base Transferred from County	\$19,116
<b>Implied FY 2002-2003 Tax Allocation Factor to Road Fund:</b>	<b>0.083%</b>

"prop\_tax\_xfer"

Source: Sacramento County Department of Auditor-Controller

**Figure B-4**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Calculation of Net General Fund Cost by Department - Govt. Code Section 56810**

**DRAFT**

**LAFCO Recommended  
Boundary  
No Mather Commerce Center**

Item	Direct Cost [1]	Indirect Cost Above Cost Est. [2]	Total Cost	Offsetting Revenue [3]	Net General Fund Cost
<b>County Departments Transferring Services/Costs to New City</b>					
Sheriff [4]	\$11,394,068	\$210,521	\$11,604,590	\$234,451	\$11,370,138
Animal Control	\$130,062	\$2,686	\$132,748	\$43,116	\$89,632
Planning and Community Development					
Application Processing	\$147,708	\$3,455	\$151,163	\$132,937	\$18,226
Code Enforcement	\$280,655	\$6,023	\$286,678	\$215,117	\$71,561
General Plan	\$0	\$0	\$0	\$0	\$0
Specific Plans/Specific Projects	\$129,400	\$3,170	\$132,570	\$53,668	\$78,902
<b>Subtotal</b>	<b>\$557,763</b>	<b>\$12,648</b>	<b>\$570,411</b>	<b>\$401,722</b>	<b>\$168,689</b>
Public Works					
General Services	\$12,841	\$371	\$13,212	\$13,212	\$0
Building Inspection	\$1,200,000	\$300,000	\$1,500,000	\$1,500,000	\$0
Site Development	\$425,000	\$106,000	\$531,000	\$531,000	\$0
Technical Services	\$35,850	\$950	\$36,800	\$36,800	\$0
Infrastructure Finance	\$228,514	\$0	\$228,514	\$228,514	\$0
<b>Subtotal</b>	<b>\$1,902,205</b>	<b>\$407,321</b>	<b>\$2,309,526</b>	<b>\$2,309,526</b>	<b>\$0</b>
Property Tax Assessment and Collection by County Depts.	Included in total cost		\$116,073	\$0	\$116,073
Booking Fees	Included in total cost		\$244,350	\$0	\$244,350
<b>Subtotal [5]</b>	<b>\$13,984,098</b>	<b>\$633,176</b>	<b>\$14,977,698</b>	<b>\$2,988,815</b>	<b>\$11,988,883</b>
<b>County General Purpose Support of Other Functions</b>					
Board of Supervisors	\$72,329	\$9,402	\$81,731	\$17,150	\$64,581
<b>Subtotal</b>	<b>\$72,329</b>	<b>\$9,402</b>	<b>\$81,731</b>	<b>\$17,150</b>	<b>\$64,581</b>
<b>Total Gen. Purpose Costs of Services Provided to Area [5]</b>	<b>\$14,056,427</b>	<b>\$642,578</b>	<b>\$15,059,428</b>	<b>\$3,005,965</b>	<b>\$12,053,463</b>

"net\_cost"

- [1] Direct cost includes department direct and indirect (department allocated) costs.
- [2] Indirect cost above the gross cost equals the countywide A-87 indirect cost allocated to each department or department function.
- [3] Offsetting revenues include restricted revenues received by the County, some of which does not transfer to the new City.
- [4] The majority of offsetting revenues were netted out of the Sheriff's Department's gross cost estimate. Offsetting revenues shown include additional offsetting revenues not explicitly shown in the Sheriff's Department's data request response. Estimate does not include A-87 countywide indirect cost.
- [5] Subtotals may not add to totals due to aggregation of some cost and revenues.

Source: Sacramento County Sheriff, Animal Care & Regulation, Planning, Public Works, and Finance Departments.

**Figure B-5**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**County Property Tax as a Percentage of Revenue**  
**Available for General Purposes [1]**

<b>LAFCO Recommended</b> <b>Boundary</b> <b>No Mather Commerce Center</b>
---

# DRAFT

Item	1999-2000 Revenues
<b>PROPERTY TAX REVENUE</b>	
Current Secured	\$95,851,349
Current Unsecured	\$5,808,782
Secured Delinquent	\$1,420,657
Unsecured Delinquent	\$178,000
Supplemental	\$3,294,277
Supplemental Delinquent	\$178,168
Property Tax Unitary	\$5,435,379
Penalty/Costs	\$392,005
Operating Transfer In - RDM PEN	\$5,372,233
State Aid - Homeowner's Exemption	\$2,814,143
<b>Total</b>	<b>\$120,744,993</b>
<b>Other General Purpose Revenues</b>	
Sales Tax	\$80,919,034
Utility Tax	\$15,652,811
Transient Occupancy Tax	\$8,415,049
Property Transfer Tax	\$6,745,688
Taxes - Livestock	\$0
Taxes - Sales	\$1,788
Franchise: Cable	\$1,093,185
Franchises - Other	\$722,148
Vehicle Code Fines	\$6,620,242
Other Court Fines	\$9,301,862
Forfeitures/Penalties	\$928,382
Civil Penalties	\$16,286,915
Interest Revenue	\$15,023,651
Rent: Buildings	\$706,125
Agricultural Leases	\$0
Recreational Concessions	\$54,798
Cigarette Tax - Unincorp	\$695,596
State Motor Vehicle In Lieu Taxes	\$66,303,795
Williamson Act - Tax Relief	\$516,175
State Subvention - ERAF	\$3,527,713
In Lieu Taxes - Others	\$17,328
Aid Local Gov AG	\$3,070,698
Revenue Neutrality Payments	\$3,394,016
Recording/Copies Fees	\$1,002,970
Utility Service Charges	\$2,268
Lease Property	\$25,202
In Lieu Assess Fees	\$25
Cash Overages	\$150
Aid Pmt Recoveries	\$3,116,992
Trans Reimbursement	\$0
Donations/Contributions	\$1,671,714
Insurance Proceeds	\$3,185,037
CH SUP Recoveries	\$1,031,432
Miscellaneous Other Revenues	\$2,971,396
In-Kind Match	\$21,901
Proceeds From Asset Sale - Other	\$2,062,919
Resales	\$36,291
Interfund Cost Recovery	\$2,873,683
<b>Subtotal Other General Purpose Revenues</b>	<b>\$257,998,979</b>
<b>Total Net Revenue Available for General Purposes</b>	<b>\$378,743,972</b>
Prop. Tax as % of General Purpose Revenues	31.88%

*"AC\_ratio"*

[1] Ratio calculated by the County of Sacramento Auditor-Controller's office.  
per a letter dated November 29, 2000.

# DRAFT

**Figure C-1**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Annual Expenditure Estimate (All figures in Constant 2000 \$'s)**

CFA Addendum - Dated May 1, 2002

**LAFCO Recommended  
 Boundary  
 No Mather Commerce Center**

Item	Note [1]	Fiscal Year Ending								
		2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>GENERAL FUND EXPENDITURES</b>										
City Council	1	\$79,000	\$74,000	\$75,000	\$76,000	\$77,000	\$78,000	\$79,000	\$80,000	\$81,000
Elections	2	\$20,960	\$0	\$22,582	\$0	\$23,818	\$0	\$25,023	\$0	\$26,104
City Manager	3	\$265,900	\$266,830	\$288,772	\$403,301	\$404,918	\$406,543	\$451,039	\$452,894	\$454,759
City Clerk	4	\$191,000	\$187,359	\$208,929	\$209,599	\$210,272	\$210,948	\$254,492	\$255,389	\$256,291
City Attorney	5	\$550,000	\$510,000	\$520,200	\$530,604	\$541,216	\$552,040	\$563,081	\$574,343	\$585,830
Finance	6	\$361,900	\$332,557	\$354,728	\$356,002	\$399,720	\$401,219	\$458,984	\$460,778	\$462,582
Administrative Services	7	\$124,250	\$194,294	\$325,437	\$448,652	\$450,420	\$452,198	\$453,984	\$516,357	\$518,464
Property Tax Administration	8	\$129,845	\$133,021	\$141,461	\$151,881	\$159,812	\$167,720	\$176,261	\$184,982	\$192,750
LAFCo Cost Share	9	\$11,502	\$11,790	\$12,085	\$12,387	\$12,696	\$13,014	\$13,339	\$13,673	\$14,014
Law Enforcement	10	\$0	\$13,416,006	\$13,700,565	\$13,985,125	\$14,331,798	\$14,666,016	\$14,950,576	\$15,235,135	\$15,519,695
Animal Control	11	\$0	\$92,974	\$95,312	\$97,650	\$99,989	\$102,995	\$105,868	\$108,206	\$110,545
Planning	12	\$207,500	\$629,938	\$809,647	\$872,377	\$876,039	\$879,719	\$883,417	\$887,134	\$890,870
Public Works Administration	14	\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233
Non-Departmental										
Office Rent/Supplies	16	\$320,880	\$337,880	\$336,880	\$314,880	\$286,880	\$276,880	\$312,880	\$294,880	\$284,880
Insurance	17	\$320,510	\$320,510	\$334,642	\$346,432	\$355,327	\$362,194	\$371,900	\$378,989	\$385,883
Gen. Plan and Code Dev	19	\$30,000	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0
Total Non-Departmental	20	\$671,390	\$858,390	\$871,522	\$661,312	\$642,207	\$639,074	\$684,780	\$673,869	\$670,763
Contingency		\$136,802	\$844,194	\$880,180	\$899,145	\$920,427	\$937,439	\$963,989	\$981,167	\$998,245
County Loan Repayment	21	\$3,500,000	\$1,286,731	\$1,255,348	\$1,224,729	\$1,194,858	\$1,165,715	\$0	\$0	\$0
<b>Total General Fund Expenditures</b>		<b>\$6,372,850</b>	<b>\$19,014,814</b>	<b>\$19,739,132</b>	<b>\$20,106,764</b>	<b>\$20,523,831</b>	<b>\$20,851,924</b>	<b>\$20,243,762</b>	<b>\$20,604,509</b>	<b>\$20,963,144</b>
<b>ROAD MAINTENANCE EXPENDITURES</b>										
Road Maintenance Expenditures Total	22	\$2,242,044	\$2,264,322	\$2,287,357	\$2,310,678	\$2,333,641	\$2,362,836	\$2,390,873	\$2,236,126	\$2,284,183
<b>OTHER RESTRICTED FUND EXPENDITURES</b>										
Building and Permit Fees (100% Cost Portion)	13	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$908,250	\$908,250
Public Works - Site Development Services [3]	15	\$0	\$733,049	\$751,033	\$769,017	\$792,142	\$814,235	\$832,219	\$850,203	\$868,187
<b>Total Other Restricted Fund Expenditures</b>		<b>\$0</b>	<b>\$1,641,299</b>	<b>\$1,659,283</b>	<b>\$1,677,267</b>	<b>\$1,959,892</b>	<b>\$1,930,085</b>	<b>\$1,740,469</b>	<b>\$1,758,453</b>	<b>\$1,776,437</b>
<b>TOTAL ALL FUND EXPENDITURES</b>		<b>\$8,614,894</b>	<b>\$22,920,434</b>	<b>\$23,685,773</b>	<b>\$24,094,710</b>	<b>\$24,817,363</b>	<b>\$25,144,845</b>	<b>\$24,375,105</b>	<b>\$24,599,088</b>	<b>\$25,023,764</b>

"exp\_summary"

[1] Reference Notes are included in Figure C-2.  
 [2] Portion of Site Development Services which is funded by General Fund Revenues  
 [3] Equals portion of Site Development Services funded by restricted revenues.



# DRAFT

Figure C-2  
Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
Expenditure Estimate Notes

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
Boundary  
No Mather Commerce Center

Ref. Item	Description	Assumptions	Fiscal Year Ending									
			2004	2005	2006	2007	2008	2009	2010	2011	2012	
1	City Council (incl. Mayor) Stipend Expenses (travel, meetings) Memberships Other Materials, Supplies <b>City Council Expenses</b>	5 persons \$400 per month \$20,000 \$15,000 \$15,000	\$24,000 \$20,000 \$15,000 \$20,000 \$79,000	\$24,000 \$20,000 \$15,000 \$17,000 \$76,000	\$24,000 \$20,000 \$15,000 \$18,000 \$77,000	\$24,000 \$20,000 \$15,000 \$19,000 \$78,000	\$24,000 \$20,000 \$15,000 \$20,000 \$79,000	\$24,000 \$20,000 \$15,000 \$21,000 \$80,000	\$24,000 \$20,000 \$15,000 \$22,000 \$81,000	\$24,000 \$20,000 \$15,000 \$23,000 \$82,000	\$24,000 \$20,000 \$15,000 \$24,000 \$83,000	
2	Elections Number of Registered Voters Regular General Election Special Election [1] <b>Total Elections</b>	See Figure A-7 \$0.85 per registered voter \$4.00 per registered voter	24,659 \$20,960 \$0 \$20,960	25,931 \$0 \$0 \$0	26,567 \$22,582 \$0 \$22,582	27,203 \$0 \$0 \$0	28,021 \$23,818 \$0 \$23,818	28,803 \$0 \$0 \$0	29,439 \$25,023 \$0 \$25,023	30,075 \$0 \$0 \$0	30,711 \$26,104 \$0 \$26,104	
3	City Manager	See Figure C-3	\$265,900	\$266,830	\$288,772	\$403,301	\$404,918	\$406,543	\$451,039	\$452,894	\$454,759	
4	City Clerk	See Figure C-3	\$191,000	\$187,359	\$208,929	\$209,599	\$210,272	\$210,948	\$254,492	\$255,389	\$256,291	
5	City Attorney - Contracted Service [2]	\$500,000 Real Inc. 2.0%	\$550,000	\$510,000	\$520,200	\$530,604	\$541,216	\$552,040	\$563,081	\$574,343	\$585,830	
6	Finance	See Figure C-4	\$361,900	\$332,557	\$354,728	\$356,002	\$399,720	\$401,219	\$458,984	\$460,778	\$462,582	
7	Administrative Services	See Figure C-5	\$124,250	\$194,294	\$325,437	\$448,652	\$450,420	\$452,198	\$453,984	\$516,357	\$518,464	
8	Property Tax Administration	3.05% of gross prop. tax	\$129,845	\$133,021	\$141,461	\$151,881	\$159,812	\$167,720	\$176,261	\$184,982	\$192,750	
9	LAFCO Cost Share [3]	\$185,000 (All cities) \$10,681 6.93% of estimated FY 2000-2001 Costs	\$11,502	\$11,790	\$12,085	\$12,387	\$12,696	\$13,014	\$13,339	\$13,673	\$14,014	
10	Law Enforcement Sheriff Traffic Enforcement (CHP) [5] <b>Total Law Enforcement</b>	Base Year 1999-2000 \$11,159,617 \$850,000 \$12,668,312	n/a \$0 \$0 \$0	6.07% \$12,429,171 \$986,834 \$13,416,006	2.12% \$12,692,800 \$1,007,765 \$13,700,565	2.08% \$12,956,428 \$1,028,697 \$13,985,125	2.48% \$13,277,601 \$1,054,197 \$14,331,798	2.33% \$13,587,236 \$1,078,781 \$14,666,016	1.94% \$13,850,864 \$1,099,712 \$14,950,576	1.90% \$14,114,492 \$1,120,643 \$15,235,135	1.87% \$14,378,120 \$1,141,574 \$15,519,695	
11	Animal Control (contract)	Net Cost per Capita Total Net Cost	\$0	\$92,974	\$95,312	\$97,650	\$99,989	\$102,995	\$105,868	\$108,206	\$110,545	
12	Planning - Contract or Staff	See Figure C-6	\$207,500	\$629,938	\$809,647	\$872,377	\$876,039	\$879,719	\$883,417	\$887,134	\$890,870	
13	Building Inspection - Contract or Staff Residential development Non-Residential development <b>Total Building Inspection</b>	\$1,730 per unit 50.0% of Res.	\$0 \$0 \$0	\$908,250 \$454,125 \$1,362,375	\$908,250 \$454,125 \$1,362,375	\$908,250 \$454,125 \$1,362,375	\$908,250 \$454,125 \$1,362,375	\$908,250 \$454,125 \$1,362,375	\$908,250 \$454,125 \$1,362,375	\$908,250 \$454,125 \$1,362,375	\$908,250 \$454,125 \$1,362,375	

# DRAFT

Figure C-2  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Expenditure Estimate Notes

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary  
 No Mather Commerce Center

Ref.	Item Description	Assumptions	Fiscal Year Ending									
			2004	2005	2006	2007	2008	2009	2010	2011	2012	
14	Public Works Administration	See Figure C-7	\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233	
15	Site Development Services Restricted Revenue Funded Total Site Development Services	See Figure C-7 100% from Restricted Revenues	\$0	\$733,049	\$751,033	\$769,017	\$792,142	\$814,235	\$832,219	\$850,203	\$868,187	
16	Office Rent/Supplies Temporary Rental Capacity for 38.0 F.T.E's at 300 sq. ft. per employee	\$1.60 sq. ft./month 11,400 sq. ft. Real Inc. 0.0%	\$218,880	\$218,880	\$218,880	\$218,880	\$218,880	\$218,880	\$218,880	\$218,880	\$218,880	
	FTEs (excludes contract empl.) Annual Supplies	per FTE	8.50	17.0	24.0	28.0	29.0	29.0	32.0	33.0	33.0	
	Initial Computers, and Furnishings	per FTE	\$17,000	\$34,000	\$48,000	\$56,000	\$58,000	\$58,000	\$64,000	\$66,000	\$66,000	
	<b>Total Office Rent and Supplies</b>		\$85,000	\$85,000	\$70,000	\$40,000	\$10,000	\$0	\$30,000	\$10,000	\$0	
			\$320,880	\$337,880	\$336,880	\$314,880	\$286,880	\$276,880	\$312,880	\$294,880	\$284,880	
17	Insurance	2.0% of total GF expenses excluding non-department costs.	\$320,510	\$320,510	\$334,642	\$346,432	\$355,327	\$362,194	\$371,900	\$378,989	\$385,883	
18	Jail Booking Fees (NOT USED)											
	Bookings - Intake	FY 1999-2000 1,349	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Bookings - Classification	811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Fee Per Booking	\$0.00 - Intake	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>Total Jail Booking Fees</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	General Plan and Code Development		\$30,000	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	
20	Contingency	Based on 5% of total GF costs excluding contingency. 5.0%	\$136,802	\$844,194	\$880,180	\$899,145	\$920,427	\$937,439	\$963,989	\$981,167	\$998,245	
21	County Loan Repayment											
	Initial FY 2002-03 Services											
	Sheriff (includes traffic enforce.) [4]	FY 1999/00 Totals	\$11,370,138	\$11,497,418	\$11,497,418	\$11,497,418	\$11,497,418	\$11,497,418	\$11,497,418	\$11,497,418	\$11,497,418	
	Animal Control (net of revenue)		\$89,632	\$172	\$172	\$172	\$172	\$172	\$172	\$172	\$172	
	Planning		\$168,689	\$323	\$323	\$323	\$323	\$323	\$323	\$323	\$323	
	Public Works		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Less Property Tax (First Year)	n/a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Less Sales Tax (First 3 months)	n/a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Less partial prepayment of service cost	n/a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>Total</b>		\$11,628,459	\$11,628,459	\$11,628,459	\$11,628,459	\$11,628,459	\$11,628,459	\$11,628,459	\$11,628,459	\$11,628,459	
	Loan Repayment	(Loan inflated to 2002 \$) 5.50% real rate	\$0	\$1,455,818	\$1,455,818	\$1,455,818	\$1,455,818	\$1,455,818	\$1,455,818	\$1,455,818	\$1,455,818	
	<b>Loan Repayment [4] (2000 \$)</b>		\$3,500,000	\$1,286,731	\$1,255,348	\$1,224,729	\$1,194,858	\$1,165,715	\$1,136,802	\$1,107,861	\$1,078,920	
22	Road Fund - Road Maintenance Expenditures Equal to Revenues	Net Road Maintenance Revenues	\$2,242,044	\$2,264,322	\$2,287,357	\$2,310,678	\$2,333,641	\$2,362,836	\$2,390,873	\$2,426,126	\$2,464,183	

\*cost\_notes\*

[1] Special election is required if cityhood election is not done during regularly scheduled election. Cost of Special Election is greater than a regular election.  
 [2] Slightly higher costs for City Attorney services are expected during the first fiscal year of operation.  
 [3] Based on Rancho Cordova's share of total City revenues within Sacramento County  
 [4] See Figure A-7 for annual persons served percentage increase.  
 [5] No traffic enforcement cost is borrowed during the first year. The California Highway Patrol will provide up to 12 months of traffic enforcement without charge to a new city following incorporation.

Figure C-3  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 City Manager and City Clerk Cost Estimates

**DRAFT**

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary  
 No Mather Commerce Center

Description	Assumptions	Fiscal Year Ending												
		2004	2005	2006	2007	2008	2009	2010	2011	2012				
<b>City Manager Office</b>														
City Manager		1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$105,000	\$105,000	\$105,525	\$106,053	\$106,583	\$107,116	\$107,651	\$108,190	\$108,731	\$109,274	\$109,819	\$110,367	\$110,916	\$111,467
Benefits	30%	\$31,500	\$31,658	\$31,816	\$31,975	\$32,135	\$32,295	\$32,457	\$32,619	\$32,782	\$32,947	\$33,113	\$33,279	\$33,447
Subtotal		\$136,500	\$137,183	\$137,868	\$138,558	\$139,251	\$139,947	\$140,647	\$141,350	\$142,057	\$142,764	\$143,474	\$144,187	\$144,903
Assistant to City Manager - FTE		0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$70,000	\$0	\$0	\$0	\$71,055	\$71,411	\$71,768	\$72,126	\$72,487	\$72,849	\$73,213	\$73,578	\$73,944	\$74,311
Benefits	30%	\$0	\$0	\$0	\$21,317	\$21,423	\$21,530	\$21,638	\$21,746	\$21,855	\$21,964	\$22,074	\$22,184	\$22,295
Subtotal		\$0	\$0	\$0	\$92,372	\$92,834	\$93,298	\$93,764	\$94,233	\$94,704	\$95,176	\$95,648	\$96,121	\$96,594
Admin. Secretary - FTE		1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$38,000	\$38,190	\$38,381	\$38,573	\$38,766	\$38,960	\$39,154	\$39,350	\$39,547	\$39,746	\$39,946	\$40,147	\$40,349	\$40,552
Benefits	30%	\$11,400	\$11,457	\$11,514	\$11,572	\$11,630	\$11,688	\$11,746	\$11,805	\$11,864	\$11,923	\$11,982	\$12,042	\$12,102
Subtotal		\$49,400	\$49,647	\$49,895	\$50,145	\$50,395	\$50,647	\$50,901	\$51,155	\$51,411	\$51,667	\$51,924	\$52,182	\$52,440
Internal Assistant - FTE		0.0	0.0	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$32,000	\$0	\$16,160	\$32,482	\$32,645	\$32,808	\$32,972	\$33,137	\$33,302	\$33,467	\$33,633	\$33,800	\$33,967	\$34,135
Benefits	30%	\$0	\$4,848	\$9,745	\$9,793	\$9,842	\$9,891	\$9,940	\$9,989	\$10,039	\$10,089	\$10,139	\$10,189	\$10,239
Subtotal		\$0	\$21,009	\$42,227	\$42,438	\$42,650	\$42,862	\$43,075	\$43,288	\$43,502	\$43,716	\$43,931	\$44,146	\$44,362
FTE Summary		2.0	2.0	2.5	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Personnel Subtotal		\$185,900	\$186,830	\$208,772	\$323,301	\$324,918	\$326,543	\$328,169	\$329,796	\$331,423	\$333,050	\$334,677	\$336,304	\$337,931
Other Costs -Materials & Supplies		\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
<b>Total City Manager Office Expenses</b>		\$265,900	\$266,830	\$288,772	\$403,301	\$404,918	\$406,543	\$408,169	\$409,796	\$411,423	\$413,050	\$414,677	\$416,304	\$417,931
<b>City Clerk Office</b>														
City Clerk - FTE		1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$70,000	\$70,350	\$70,702	\$71,055	\$71,411	\$71,768	\$72,126	\$72,487	\$72,849	\$73,213	\$73,578	\$73,944	\$74,311	\$74,678
Benefits	30%	\$21,000	\$21,105	\$21,211	\$21,317	\$21,423	\$21,530	\$21,638	\$21,746	\$21,855	\$21,964	\$22,074	\$22,184	\$22,295
Subtotal		\$91,000	\$91,455	\$91,912	\$92,372	\$92,834	\$93,298	\$93,764	\$94,233	\$94,704	\$95,176	\$95,648	\$96,121	\$96,594
Clerk/Secretary - FTE		0.0	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$32,000	\$0	\$16,080	\$32,482	\$32,645	\$32,808	\$32,972	\$33,137	\$33,302	\$33,467	\$33,633	\$33,800	\$33,967	\$34,135
Benefits	30%	\$0	\$4,824	\$9,696	\$9,745	\$9,793	\$9,842	\$9,891	\$9,940	\$9,989	\$10,039	\$10,089	\$10,139	\$10,189
Subtotal		\$0	\$20,904	\$42,017	\$42,227	\$42,438	\$42,650	\$42,862	\$43,075	\$43,288	\$43,502	\$43,716	\$43,931	\$44,146
FTE Summary		1.0	1.5	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Other Costs		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Legal Notices		\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Other Costs		\$100,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Subtotal Other Costs		\$199,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
<b>Total City Clerk Office Expenses</b>		\$199,000	\$187,359	\$208,929	\$209,599	\$210,272	\$210,948	\$211,624	\$212,300	\$212,976	\$213,652	\$214,328	\$215,004	\$215,680

\*city\_mgr\*

# DRAFT

Figure C-4  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Finance Department Cost Estimates

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary  
 No Mather Commerce Center

Description	Fiscal Year Ending									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	
<b>Finance Department</b>										
Finance Director - FTE										
Annual Salary	\$90,000	\$90,450	\$90,902	\$91,357	\$91,814	\$92,273	\$92,734	\$93,198	\$93,664	
Benefits	\$27,000	\$27,135	\$27,271	\$27,407	\$27,544	\$27,682	\$27,820	\$27,959	\$28,099	
Subtotal	\$117,000	\$117,585	\$118,173	\$118,764	\$119,358	\$119,954	\$120,554	\$121,157	\$121,763	
Accountant/Budg. Analyst - FTE										
Annual Salary	\$42,000	\$42,210	\$42,421	\$42,633	\$42,846	\$43,061	\$43,276	\$43,494	\$43,719	
Benefits	\$12,600	\$12,663	\$12,726	\$12,790	\$12,854	\$12,918	\$12,986	\$13,055	\$13,126	
Subtotal	\$54,600	\$54,873	\$55,147	\$55,423	\$55,700	\$55,979	\$56,257	\$56,536	\$56,816	
Accounting Technician - FTE										
Annual Salary	\$16,000	\$16,080	\$16,160	\$16,240	\$16,320	\$16,400	\$16,480	\$16,560	\$16,640	
Benefits	\$4,800	\$4,824	\$4,848	\$4,872	\$4,896	\$4,920	\$4,944	\$4,968	\$5,000	
Subtotal	\$20,800	\$20,904	\$21,008	\$21,112	\$21,216	\$21,320	\$21,424	\$21,528	\$21,632	
Secretary/Clerical - FTE										
Annual Salary	\$15,000	\$15,150	\$15,300	\$15,450	\$15,600	\$15,750	\$15,900	\$16,050	\$16,200	
Benefits	\$4,500	\$4,545	\$4,590	\$4,635	\$4,680	\$4,725	\$4,770	\$4,815	\$4,860	
Subtotal	\$19,500	\$19,695	\$19,890	\$20,085	\$20,280	\$20,475	\$20,670	\$20,865	\$21,060	
FTE Summary										
Personnel Subtotal	\$211,900	\$232,557	\$254,728	\$256,002	\$299,720	\$301,219	\$358,984	\$360,778	\$362,582	
Other Costs	\$150,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
<b>Total Finance Department Expenses</b>	<b>\$361,900</b>	<b>\$332,557</b>	<b>\$354,728</b>	<b>\$356,002</b>	<b>\$399,720</b>	<b>\$401,219</b>	<b>\$458,984</b>	<b>\$460,778</b>	<b>\$462,582</b>	

"City Finance"

# DRAFT

Figure C-5  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Administrative Services Cost Estimates

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary  
 No Mather Commerce Center

Description	Fiscal Year Ending											
	2004	2005	2006	2007	2008	2009	2010	2011	2012			
<b>Assumptions</b>												
<b>Administrative Services</b>												
<b>Human Resources</b>												
Human Resources Director - FTE												
Annual Salary	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000
Benefits	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
Subtotal	\$21,600	\$21,600	\$21,600	\$21,600	\$21,600	\$21,600	\$21,600	\$21,600	\$21,600	\$21,600	\$21,600	\$21,600
Admin. Analysts/H.R. Tech. - FTE												
Annual Salary	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Benefits	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
Subtotal	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500
Internal Clerk - FTE												
Annual Salary	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Benefits	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
Subtotal	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
Other Costs	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
<b>Human Resources Subtotal</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>Information Services</b>												
Information Services Manager - FTE												
Annual Salary	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
Benefits	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
Subtotal	\$19,500	\$19,500	\$19,500	\$19,500	\$19,500	\$19,500	\$19,500	\$19,500	\$19,500	\$19,500	\$19,500	\$19,500
Information Services Technician - FTE												
Annual Salary	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
Benefits	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
Subtotal	\$13,500	\$13,500	\$13,500	\$13,500	\$13,500	\$13,500	\$13,500	\$13,500	\$13,500	\$13,500	\$13,500	\$13,500
Other Costs	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
<b>Information Services Subtotal</b>	<b>\$93,000</b>	<b>\$93,000</b>	<b>\$93,000</b>	<b>\$93,000</b>	<b>\$93,000</b>	<b>\$93,000</b>	<b>\$93,000</b>	<b>\$93,000</b>	<b>\$93,000</b>	<b>\$93,000</b>	<b>\$93,000</b>	<b>\$93,000</b>
<b>Real Inc. 0.5%</b>												
<b>Real Inc. 0.0%</b>												
<b>Other Costs</b>												
<b>Information Services Subtotal</b>	<b>\$89,250</b>	<b>\$89,396</b>	<b>\$119,086</b>	<b>\$205,156</b>	<b>\$205,882</b>	<b>\$206,611</b>	<b>\$207,344</b>	<b>\$268,659</b>	<b>\$269,702</b>			

# DRAFT

Figure C-5  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Administrative Services Cost Estimates

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary  
 No Mather Commerce Center

<b>General Services</b>																		
General Services Manager - FTE																		
Annual Salary																		
Benefits	\$55,000	30%	Real Inc. 0.5%			0.0	0.0	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Subtotal	\$0	\$0	\$0	\$27,776	\$55,829	\$56,108	\$56,389	\$56,671	\$56,954	\$56,671	\$56,954	\$56,671	\$56,954	\$56,671	\$56,954	\$56,671	\$56,954	\$56,671
Maintenance Technician - FTE																		
Annual Salary	\$32,000	30%	Real Inc. 0.5%															
Benefits	\$0	\$0	\$0	\$8,333	\$16,749	\$16,832	\$16,917	\$17,001	\$17,086	\$17,001	\$17,086	\$17,001	\$17,086	\$17,001	\$17,086	\$17,001	\$17,086	\$17,001
Subtotal	\$0	\$0	\$0	\$36,108	\$72,578	\$72,941	\$73,305	\$73,672	\$74,040	\$73,672	\$74,040	\$73,672	\$74,040	\$73,672	\$74,040	\$73,672	\$74,040	\$73,672
Custodial Worker - FTE																		
Annual Salary	\$28,000	30%	Real Inc. 0.5%															
Benefits	\$0	\$0	\$0	\$9,696	\$9,745	\$9,793	\$9,842	\$9,892	\$9,941	\$9,892	\$9,941	\$9,892	\$9,941	\$9,892	\$9,941	\$9,892	\$9,941	\$9,892
Subtotal	\$0	\$0	\$0	\$42,017	\$42,227	\$42,438	\$42,650	\$42,864	\$43,078	\$42,864	\$43,078	\$42,864	\$43,078	\$42,864	\$43,078	\$42,864	\$43,078	\$42,864
Other Costs	\$10,000		Real Inc. 0.0%															
<b>General Services Subtotal</b>	\$10,000			\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
<b>Total Administrative Services FTE Summary</b>	\$124,250	0.5		\$88,125	\$124,805	\$125,379	\$125,956	\$126,536	\$127,118	\$126,536	\$127,118	\$126,536	\$127,118	\$126,536	\$127,118	\$126,536	\$127,118	\$126,536

"city\_admin"

# DRAFT

Figure C-6  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Planning Department Cost Estimates

CFA Addendum - Dated May 1, 2002

LAFCO Recommended Boundary No Mather Commerce Center
--

Description	Fiscal Year Ending										
	2004	2005	2006	2007	2008	2009	2010	2011	2012		
<b>Assumptions</b>											
<b>Planning Department</b>											
Planning Director - FTE [1]											
Annual Salary	\$45,000	\$90,450	\$90,902	\$91,357	\$91,814	\$92,273	\$92,734	\$93,198	\$93,664		
Benefits	\$13,500	\$27,135	\$27,271	\$27,407	\$27,544	\$27,682	\$27,820	\$27,959	\$28,099		
Subtotal	\$58,500	\$117,585	\$118,173	\$118,764	\$119,358	\$119,954	\$120,554	\$121,157	\$121,763		
Senior Planner - FTE											
Annual Salary	\$30,000	\$120,600	\$181,805	\$182,714	\$183,627	\$184,545	\$185,468	\$186,395	\$187,327		
Benefits	\$9,000	\$36,180	\$54,541	\$54,814	\$55,088	\$55,364	\$55,640	\$55,919	\$56,198		
Subtotal	\$39,000	\$156,780	\$236,346	\$237,528	\$238,715	\$239,909	\$241,108	\$242,314	\$243,525		
Associate or Assistant Planners - FTE											
Annual Salary	\$0	\$135,675	\$181,805	\$228,392	\$229,534	\$230,682	\$231,835	\$232,994	\$234,159		
Benefits	\$0	\$40,703	\$54,541	\$68,518	\$68,860	\$69,204	\$69,550	\$69,898	\$70,248		
Subtotal	\$0	\$176,378	\$236,346	\$296,909	\$298,394	\$299,886	\$301,385	\$302,892	\$304,407		
Secretary/Clerical - FTE											
Annual Salary	\$0	\$30,150	\$60,602	\$60,905	\$61,209	\$61,515	\$61,823	\$62,132	\$62,442		
Benefits	\$0	\$9,045	\$18,180	\$18,271	\$18,363	\$18,455	\$18,547	\$18,640	\$18,733		
Subtotal	\$0	\$39,195	\$78,782	\$79,176	\$79,572	\$79,970	\$80,369	\$80,771	\$81,175		
FTE Summary	1.0	7.0	10.0	11.0	11.0	11.0	11.0	11.0	11.0		
Personnel Subtotal	\$97,500	\$489,938	\$669,647	\$732,377	\$736,039	\$739,719	\$743,417	\$747,134	\$750,870		
Other Costs											
Planning Consultants	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		
Mapping Reproduction	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000		
Planning Commission Expense	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000		
Miscellaneous Other Costs	\$10,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000		
Other Cost Subtotal	\$110,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000		
<b>Total Planning Department Expenses</b>	<b>\$207,500</b>	<b>\$629,938</b>	<b>\$809,647</b>	<b>\$872,377</b>	<b>\$876,039</b>	<b>\$879,719</b>	<b>\$883,417</b>	<b>\$887,134</b>	<b>\$890,870</b>		

\*Planning\*

[1] Assumes Planning Director is hired with 6 months remaining in the first fiscal year of the City.

# DRAFT

Figure C-7  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Public Works and Site Development Cost Estimates

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
Boundary  
No Mather Commerce Center

Description	Assumptions	Fiscal Year Ending										
		2004	2005	2006	2007	2008	2009	2010	2011	2012		
<b>Public Works Department - General Fund</b>												
Public Works Director - FTE [1]												
Annual Salary												
Benefits	Real Inc. 0.5%	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Subtotal	\$82,000 30%	\$41,000	\$82,410	\$82,822	\$83,236	\$83,652	\$84,071	\$84,491	\$84,913	\$85,338	\$85,763	\$86,187
		\$12,300	\$24,723	\$24,847	\$24,971	\$25,096	\$25,221	\$25,347	\$25,474	\$25,601	\$25,728	\$25,855
		\$53,300	\$107,133	\$107,669	\$108,207	\$108,748	\$109,292	\$109,838	\$110,387	\$110,939	\$111,491	\$112,043
Secretary/Clerical - FTE												
Annual Salary	Real Inc. 0.5%	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Benefits		\$15,000	\$15,075	\$15,150	\$15,226	\$15,302	\$15,379	\$15,456	\$15,533	\$15,611	\$15,688	\$15,765
Subtotal	\$30,000 30%	\$4,500	\$4,523	\$4,545	\$4,568	\$4,591	\$4,614	\$4,637	\$4,660	\$4,683	\$4,706	\$4,729
		\$19,500	\$19,598	\$19,695	\$19,794	\$19,893	\$19,992	\$20,092	\$20,193	\$20,294	\$20,395	\$20,496
FTE Summary (excludes site dev. emp.)												
Personnel Subtotal		1.0	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
		\$72,800	\$126,731	\$127,364	\$128,001	\$128,641	\$129,284	\$129,931	\$130,580	\$131,233	\$131,886	\$132,539
Other Costs		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
<b>Total Public Works Dept. Expenses</b>		<b>\$122,800</b>	<b>\$176,731</b>	<b>\$177,364</b>	<b>\$178,001</b>	<b>\$178,641</b>	<b>\$179,284</b>	<b>\$179,931</b>	<b>\$180,580</b>	<b>\$181,233</b>	<b>\$181,886</b>	<b>\$182,539</b>
<b>Site Development Services</b>												
Estimated Cost for Rancho Cordova Area	FY 1999/00 Estimate \$689,364	\$0	\$733,049	\$751,033	\$769,017	\$792,142	\$814,235	\$832,219	\$850,203	\$868,187	\$886,171	\$904,155

[1] Assumes Public Works Director is hired with 6 months remaining in the first fiscal year of the City.

"pub\_works"



# DRAFT

LAFCO Recommended  
Boundary  
No Mather Commerce Center

Figure D-1  
Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
Change in GENERAL FUND Revenues and Expenses to Sacramento County [1]

Item	Fiscal Year	
	1999-2000	Source
<b>Revenues Transferred or Lost</b>		
Property Taxes (Includes HOPTR)	\$3,842,689	Figure B-3 (EPS estimate)
Sales Tax [2]	\$9,786,433	State Board of Equalization based on 1999-2000 estimate
Transient Occupancy Tax	\$1,917,178	County of Sacramento based on 1999-2000 estimate
Utility User Tax	\$2,309,328	Figure B-2, Note 3 (EPS Estimate)
Real Property Transfer Tax	\$197,959	County of Sacramento based on 1999-2000 estimate
Franchise Fees	\$124,615	Figure B-2, Note 7 (EPS estimate)
Business License Tax	\$60,638	County of Sacramento based on 1999-2000 estimate
<b>Total Revenues Transferred</b>	<b>\$18,238,840</b>	
<b>Expenses (Net of Revenue Offsets)</b>		
Sheriff	\$11,159,617	Sacramento County Sheriff's Dept. estimate
Animal Control	\$86,946	Sacramento County Animal Care and Regulation Dept. estimate
Planning	\$156,041	Sacramento County Planning Dept. estimate
Public Works	\$0	Sacramento County Public Works Dept. estimate
<b>Total Expenses Transferred</b>	<b>\$11,402,604</b>	
<b>County Surplus or (Deficit) after Additional Future Revenues</b>	<b>(\$6,836,236)</b>	

Source: Sacramento County Sheriff, Animal Care & Regulation, Planning, Public Works, and Finance Departments. "net\_fiscal"

[1] Calculations are based on actual revenues and expenses for Fiscal Year 1999-2000.

[2] Based on sales tax estimate through June 30, 2000. Estimate also includes 12% for unallocated sales tax.

[3] Sacramento County Public Works indicates there are no General Fund costs for public works services that would be lost by the County. Public works costs are offset by fee revenues.

Figure D-2  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Calculation of Cost Transferred to New City - Govt. Code Section 56815

**DRAFT**

LAFCO Recommended  
 Boundary  
 No Mather Commerce Center

Fiscal Year 1999-2000 County Cost Estimates	Total Cost	Less		Direct Cost	Offsetting Revenue	Net Cost Transferred
		Countywide A-87 Indirect Cost	[1]			
Sheriff	\$11,604,590	\$210,521	\$11,394,068	\$234,451	\$11,159,617	
Animal Control	\$132,748	\$2,686	\$130,062	\$43,116	\$86,946	
Planning	\$570,411	\$12,648	\$557,763	\$401,722	\$156,041	
Public Works	\$2,309,526	\$407,321	\$1,902,205	\$1,902,205	\$0	
<b>Total</b>	<b>\$14,617,274</b>	<b>\$633,176</b>	<b>\$13,984,098</b>	<b>\$2,581,494</b>	<b>\$11,402,604</b>	

"cost\_xfer"

[1] Direct cost includes department direct and indirect (department allocated) costs.

[2] Includes revenues from fees, charges, or grants that the new City would be able to use to offset the cost of service. Does not include restricted revenues received by the County that would not be subject to transfer to the new City.

Source: Sacramento County Departments of Animal Care and Regulation, Planning, Public Works, and the County of Sacramento Sheriff.

# DRAFT

Figure D-3

Rancho Cordova Incorporation Comprehensive Fiscal Analysis

Change in ROAD FUND Revenues and Expenses to Sacramento County [1]

LAFCO Recommended  
Boundary  
No Mather Commerce Center

Item	Fiscal Year 1999-2000	Source
<b>Revenues Transferred or Lost</b>		
Road Fund Property Tax	\$17,433	Figure B-3 (EPS estimate)
State Shared 2106c Revenues	\$128,967	EPS estimate
Measure A Revenue	\$836,408	SACOG estimate based on 1999-2000 data
<b>Total Revenues Transferred</b>	<b>\$982,808</b>	
<b>Expenses (Net of Revenue Offsets)</b>		
Road Maintenance	\$1,768,800	Sacramento County Dept. of Transp. estimate
<b>County Surplus or (Deficit)</b>	<b>\$785,992</b>	

"net\_fiscal\_roads"

[1] Calculations are based on actual revenues and expenses for Fiscal Year 1999-2000.

Source: Sacramento County Auditor-Controller, Department of Transportation, and Transportation Commission, and SACOG.

# LAFCo RECOMMENDED BOUNDARY (INCLUDES AEROJET - NO MATHER COMMERCE CENTER)

LAFCo Recommended Boundary Including Approximately 2,700 Acres of Aerojet Property but  
Excluding the Mather Commerce Center Area

## **Fiscal Impact Summary and Assumption Tables**

- A-1 Summary of Revenues and Expenses
- A-2 Detailed Summary of Revenues and Expenses (2 pages)
- A-3 Demographic Assumptions
- A-4 General Assumptions
- A-5 Land Use Assumptions
- A-6 Development Schedule
- A-7 Population and Employment Projections
- A-8 Assessed Value Calculation

## **Revenue Estimating Tables**

- B-1 Annual Revenue Estimate
- B-2 Revenue Estimate Notes (3 pages)
- B-3 Transfers in for Admin. Services for Water and Sewer Enterprises
- B-4 Calculation of Property Tax Transfer
- B-5 Calculation of Net General Fund Cost by Department
- B-6 County Property Tax as a Percentage of Revenue  
Available for General Purposes
- B-7 Calculation of Net County Cost by Department

## **Expenditure Estimating Tables**

- C-1 Annual Expenditure Estimate
- C-2 Expenditure Estimate Notes (2 pages)
- C-3 City Manager and City Clerk Cost Estimates
- C-4 Finance Department Cost Estimates
- C-5 Public Works/Community Development Department Cost Estimates

## **Revenues and Expenses to Fresno County**

- D-1 Change in General Fund Revenues and Expenses to Fresno County
- D-2 Calculation of Cost Savings to County for Services Transferred to  
New City
- D-3 Change in Road Fund Revenues and Expenses to Fresno County

# DRAFT

Figure A-1  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Summary of Revenues and Expenses (All figures in Constant 2000 \$'s)

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary (Includes Aerojet)  
 No Mather Commerce Center

Item	Fiscal Year Ending									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	
<b>GENERAL FUND</b>										
Total General Fund Revenues	\$20,144,890	\$23,801,016	\$24,290,488	\$24,799,420	\$25,254,071	\$25,663,330	\$26,070,408	\$26,028,124	\$26,510,218	
Total General Fund Expenditures	\$6,372,711	\$19,014,438	\$19,738,588	\$20,106,025	\$20,522,919	\$20,850,842	\$20,242,517	\$20,603,091	\$20,961,567	
<b>General Fund Operating Surplus/(Deficit)</b>	<b>\$13,772,179</b>	<b>\$4,786,578</b>	<b>\$4,551,900</b>	<b>\$4,693,395</b>	<b>\$4,731,152</b>	<b>\$4,812,488</b>	<b>\$5,827,891</b>	<b>\$5,425,033</b>	<b>\$5,548,651</b>	
Prior to Mitigation										
Less Mitigation Payment to County [1]	(\$4,141,708)	(\$4,133,034)	(\$4,392,170)	(\$4,588,092)	(\$4,694,784)	(\$4,788,003)	(\$5,029,530)	(\$5,125,400)	(\$5,181,773)	
<b>Net Annual Balance After Mitigation Payments</b>	<b>\$9,630,471</b>	<b>\$653,544</b>	<b>\$159,730</b>	<b>\$105,304</b>	<b>\$36,368</b>	<b>\$24,485</b>	<b>\$798,361</b>	<b>\$299,633</b>	<b>\$366,878</b>	
<b>ROAD MAINTENANCE FUND</b>										
Road Fund Revenues	\$2,242,271	\$2,264,543	\$2,287,574	\$2,310,889	\$2,333,847	\$2,363,036	\$2,391,065	\$2,236,546	\$2,284,597	
Road Fund Expenses	\$2,242,271	\$2,264,543	\$2,287,574	\$2,310,889	\$2,333,847	\$2,363,036	\$2,391,065	\$2,236,546	\$2,284,597	
<b>Road Fund Operating Surplus (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>OTHER RESTRICTED FUND</b>										
Other Restricted Fund Revenues	\$0	\$1,641,289	\$1,659,268	\$1,677,248	\$1,959,867	\$1,930,055	\$1,740,435	\$1,758,414	\$1,776,394	
Other Restricted Fund Expenditures	\$0	\$1,641,289	\$1,659,268	\$1,677,248	\$1,959,867	\$1,930,055	\$1,740,435	\$1,758,414	\$1,776,394	
<b>Other Restr. Fund Operating Surplus (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>All Funds Annual Operating Surplus/(Deficit)</b>	<b>\$9,630,471</b>	<b>\$653,544</b>	<b>\$159,730</b>	<b>\$105,304</b>	<b>\$36,368</b>	<b>\$24,485</b>	<b>\$798,361</b>	<b>\$299,633</b>	<b>\$366,878</b>	
<b>All Funds Balance</b>	<b>\$9,630,471</b>	<b>\$10,284,015</b>	<b>\$10,443,744</b>	<b>\$10,549,048</b>	<b>\$10,585,416</b>	<b>\$10,609,901</b>	<b>\$11,408,262</b>	<b>\$11,707,895</b>	<b>\$12,074,772</b>	

"abb\_sum"

[1] Based on a percentage of property tax retained by Sacramento County per the mitigation agreement between Sacramento County and the incorporation proponents.

# DRAFT

**Figure A-2**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Detailed Summary of Revenues and Expenses (All figures in Constant 2000 \$'s)**

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary (Includes Aerojet)  
 No Mather Commerce Center

Item	Fiscal Year Ending									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	
<b>General Fund Revenues</b>										
Property Taxes	\$4,247,906	\$4,350,562	\$4,623,337	\$4,960,099	\$5,216,426	\$5,472,003	\$5,748,034	\$6,029,882	\$6,280,937	
Sales Tax [1]	\$7,457,257	\$10,021,297	\$10,099,585	\$10,177,873	\$10,272,961	\$10,368,049	\$10,463,137	\$10,558,225	\$10,653,313	
Utility User Tax	\$2,336,123	\$2,362,748	\$2,391,983	\$2,435,167	\$2,478,352	\$2,522,210	\$2,566,069	\$2,615,160	\$2,663,202	
Real Property Transfer Tax	\$205,090	\$209,917	\$222,467	\$234,980	\$247,457	\$259,897	\$273,332	\$273,332	\$283,091	
Unitary Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transient Occupancy Tax	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	
Franchise Fees	\$166,416	\$170,418	\$174,420	\$178,432	\$182,445	\$187,489	\$192,327	\$196,339	\$200,351	
Business License Tax	\$95,179	\$96,586	\$97,994	\$99,440	\$100,885	\$102,331	\$103,777	\$105,222	\$106,668	
Building Permit Fees (Fund Transfer In)	\$0	\$136,238	\$136,238	\$136,238	\$175,163	\$167,378	\$136,238	\$136,238	\$136,238	
Planning Fees	\$0	\$314,969	\$404,823	\$436,188	\$438,019	\$439,859	\$441,709	\$443,567	\$445,435	
Fines and Penalties	\$52,766	\$54,127	\$55,488	\$56,849	\$58,210	\$59,960	\$61,632	\$62,993	\$64,354	
State Motor Vehicle License Fees	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,189,986	\$3,257,450	
Investment Earnings	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
<b>Total General Fund Revenues</b>	<b>\$20,144,890</b>	<b>\$23,801,016</b>	<b>\$24,290,488</b>	<b>\$24,799,420</b>	<b>\$25,254,071</b>	<b>\$25,663,330</b>	<b>\$26,070,408</b>	<b>\$26,028,124</b>	<b>\$26,510,218</b>	
<b>General Fund Expenditures</b>										
City Council	\$79,000	\$74,000	\$75,000	\$76,000	\$77,000	\$78,000	\$79,000	\$80,000	\$81,000	
Elections	\$20,960	\$0	\$22,582	\$0	\$23,818	\$0	\$25,022	\$0	\$26,104	
City Manager	\$266,900	\$266,830	\$288,772	\$403,301	\$404,918	\$406,543	\$451,039	\$452,894	\$454,759	
City Clerk	\$191,000	\$187,359	\$208,929	\$209,599	\$210,272	\$210,948	\$254,492	\$255,389	\$256,291	
City Attorney	\$550,000	\$510,000	\$520,200	\$530,604	\$541,216	\$552,040	\$563,081	\$574,343	\$585,830	
Finance	\$361,900	\$332,557	\$354,728	\$356,002	\$399,720	\$401,219	\$458,984	\$460,778	\$462,582	
Administrative Services	\$124,250	\$194,294	\$325,437	\$448,652	\$450,420	\$452,198	\$453,984	\$516,357	\$518,464	
Property Tax Administration	\$129,720	\$132,855	\$141,185	\$151,469	\$159,296	\$167,101	\$175,530	\$184,137	\$191,803	
LAFCo Cost Share	\$11,502	\$11,790	\$12,085	\$12,387	\$12,696	\$13,014	\$13,339	\$13,673	\$14,014	
Law Enforcement	\$0	\$13,415,829	\$13,700,342	\$13,984,855	\$14,331,471	\$14,665,635	\$14,950,148	\$15,234,661	\$15,519,174	
Animal Control	\$0	\$92,973	\$95,311	\$97,648	\$99,986	\$102,992	\$105,864	\$108,202	\$110,539	
Planning	\$207,500	\$629,938	\$809,647	\$872,377	\$876,039	\$879,719	\$883,417	\$887,134	\$890,870	
Public Works Administration	\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233	
Non-Departmental [2]	\$671,383	\$858,383	\$871,512	\$661,298	\$642,190	\$639,054	\$684,757	\$673,843	\$670,733	
Contingency	\$136,796	\$844,177	\$880,155	\$899,110	\$920,384	\$937,387	\$963,929	\$981,100	\$998,170	
Loan Re-payment to County [3]	\$3,500,000	\$1,286,724	\$1,255,341	\$1,224,723	\$1,194,852	\$1,165,709	\$0	\$0	\$0	
<b>Total General Fund Expenditures</b>	<b>\$6,372,711</b>	<b>\$19,014,438</b>	<b>\$19,738,588</b>	<b>\$20,106,025</b>	<b>\$20,522,919</b>	<b>\$20,850,842</b>	<b>\$20,242,517</b>	<b>\$20,603,091</b>	<b>\$20,961,567</b>	
<b>General Fund Operating Surplus (Deficit)</b>	<b>\$13,772,179</b>	<b>\$4,786,578</b>	<b>\$4,551,900</b>	<b>\$4,693,395</b>	<b>\$4,731,152</b>	<b>\$4,812,488</b>	<b>\$5,827,891</b>	<b>\$5,425,033</b>	<b>\$5,548,651</b>	
Less Mitigation Payment to County [4]	(\$4,141,708)	(\$4,133,034)	(\$4,392,170)	(\$4,588,092)	(\$4,694,784)	(\$4,788,003)	(\$5,029,530)	(\$5,125,400)	(\$5,181,773)	
<b>Net Annual Balance After Mitigation Payments</b>	<b>\$9,630,471</b>	<b>\$653,544</b>	<b>\$159,730</b>	<b>\$105,304</b>	<b>\$36,368</b>	<b>\$24,485</b>	<b>\$798,361</b>	<b>\$299,633</b>	<b>\$366,878</b>	

# DRAFT

Figure A-2  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Detailed Summary of Revenues and Expenses (All figures in Constant 2000 \$'s)

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary (Includes Aerojet)  
 No Mather Commerce Center

Item	Fiscal Year Ending										2012	
	2004	2005	2006	2007	2008	2009	2010	2011				
<b>Road Maintenance Fund Revenues</b>												
Gas Taxes	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,199,982	\$1,225,099
Measure A	\$845,769	\$867,584	\$889,398	\$911,213	\$933,028	\$961,078	\$987,878	\$987,878	\$987,878	\$987,878	\$1,009,693	\$1,031,508
Road Fund Property Tax	\$18,930	\$19,388	\$20,603	\$22,104	\$23,246	\$24,385	\$25,615	\$25,615	\$25,615	\$25,615	\$26,871	\$27,990
<b>Total Road Maintenance Fund Revenues</b>	<b>\$2,242,271</b>	<b>\$2,264,543</b>	<b>\$2,287,574</b>	<b>\$2,310,889</b>	<b>\$2,333,847</b>	<b>\$2,363,036</b>	<b>\$2,391,065</b>	<b>\$2,391,065</b>	<b>\$2,391,065</b>	<b>\$2,391,065</b>	<b>\$2,236,546</b>	<b>\$2,284,597</b>
<b>Road Maintenance Fund Expenditures</b>												
Road Maint. Expenditures (100% of rev.'s)	\$2,242,271	\$2,264,543	\$2,287,574	\$2,310,889	\$2,333,847	\$2,363,036	\$2,391,065	\$2,391,065	\$2,391,065	\$2,391,065	\$2,236,546	\$2,284,597
<b>Road Fund Operating Surplus (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Restricted Revenues</b>												
Building and Permit Fees (100% Cost Portion)	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250
Public Works - Site Development Services	\$0	\$733,039	\$751,018	\$768,998	\$792,117	\$814,205	\$832,185	\$850,164	\$850,164	\$850,164	\$850,164	\$868,144
<b>Total Other Restricted Revenues</b>	<b>\$0</b>	<b>\$1,641,289</b>	<b>\$1,659,268</b>	<b>\$1,677,248</b>	<b>\$1,959,867</b>	<b>\$1,930,055</b>	<b>\$1,740,435</b>	<b>\$1,758,414</b>	<b>\$1,758,414</b>	<b>\$1,758,414</b>	<b>\$1,758,414</b>	<b>\$1,776,394</b>
<b>Other Restricted Expenditures</b>												
Building and Permit Fees (100% Cost Portion)	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250
Public Works - Site Development Services	\$0	\$733,039	\$751,018	\$768,998	\$792,117	\$814,205	\$832,185	\$850,164	\$850,164	\$850,164	\$850,164	\$868,144
<b>Total Other Restricted Expenditures</b>	<b>\$0</b>	<b>\$1,641,289</b>	<b>\$1,659,268</b>	<b>\$1,677,248</b>	<b>\$1,959,867</b>	<b>\$1,930,055</b>	<b>\$1,740,435</b>	<b>\$1,758,414</b>	<b>\$1,758,414</b>	<b>\$1,758,414</b>	<b>\$1,758,414</b>	<b>\$1,776,394</b>
<b>Other Restr. Funds Operating Surplus (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>All Funds Annual Operating Surplus/(Deficit)</b>	<b>\$9,630,471</b>	<b>\$653,544</b>	<b>\$159,730</b>	<b>\$105,304</b>	<b>\$36,368</b>	<b>\$24,485</b>	<b>\$798,361</b>	<b>\$299,633</b>	<b>\$299,633</b>	<b>\$299,633</b>	<b>\$299,633</b>	<b>\$366,878</b>
<b>All Funds Balance</b>	<b>\$9,630,471</b>	<b>\$10,284,015</b>	<b>\$10,443,744</b>	<b>\$10,549,048</b>	<b>\$10,585,416</b>	<b>\$10,609,901</b>	<b>\$11,408,262</b>	<b>\$11,707,895</b>	<b>\$11,707,895</b>	<b>\$11,707,895</b>	<b>\$11,707,895</b>	<b>\$12,074,772</b>

"final\_sum"

- [1] Sacramento County retains the first year of property tax until proper legal transfer can take place.
- [2] Non-Departmental includes office rent, supplies, insurance, and general plan and code development.
- [3] Loan repayment based on cost of services provided by County in first year of City operation. Amount of first year service cost borrowed by City is net of one quarter's worth of sales tax revenue and a one-time payment of \$3.5 million.
- [4] Based on a percentage of property tax retained by Sacramento County per the mitigation agreement between Sacramento County and the incorporation proponents.

**Table A-3  
Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
Demographic Assumptions**

**LAFCO Recommended  
Boundary (Includes Aerojet)  
No Mather Commerce Center**

Item	Value
<b><u>Proposed City of Rancho Cordova</u></b>	
<b><u>2000 Estimates</u></b>	
Population [1]	52,182
Retail Employment [2]	5,805
Other Employment [2]	41,886
Government/Education	<u>5,299</u>
<b>Total Employment</b>	<b>52,990</b>
Persons Served [3]	78,677
Registered Voters [4]	24,387
Population [1]	52,182
Voters as % of Population	46.7%
Persons per Single Family Occupied Household / Unit [5]	2.7
Persons per Multi Family Occupied Household / Unit [5]	2.7
Persons per Mobile Home Occupied Household / Unit [5]	2.7
Occupancy Rate [5]	96.0%
Square Feet per Retail Employee [6]	450
Square Feet per Other Employee [6]	600
Square Feet per Other Employee (Redevelopment) [6]	1,000
<b><u>Sacramento County</u></b>	
<b><u>2000 Estimates</u></b>	
Unincorporated Population [7]	642,700
City Population [7]	566,800
<b>Total County Population</b>	<b>1,209,500</b>
Unincorporated Employment [2]	230,980
Unincorporated Persons Served [3]	758,190

*dem\_assmps"*

- [1] Based on Sacramento Area Council of Governments (SACOG), and EPS estimates.
- [2] Based on SACOG projections updated February 1999.
- [3] Persons served equals the population plus 50% of the employees in the proposed city.
- [4] Registered voters as of August 16, 2000 from the Sacramento County Registrar's Office.
- [5] Based on SACOG and CA Department of Finance (DOF) estimates.
- [6] EPS estimates of square feet per employee assumptions.
- [7] Based on January 2000 CA DOF estimates.

Source: SACOG, CA Department of Finance, and EPS.



**Table A-4  
Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
General Assumptions**

<b>LAFCO Recommended Boundary (Includes Aerojet) No Mather Commerce Center</b>
--

Item	Value
First Year of Operations - Fiscal Year Ending [1]	2004
Dollars Discounted to Fiscal Year	2000
% of FY 2003-2004 that City is incorporated	100%
Inflation (Discount) Rate [2]	2.5%
Property Appreciation Rate [3]	2.5%
Assessed Value Increase of Existing Development [4]	2.5%
Assessed Value Increase for New Development [5]	2.2%
Market Value per Dwelling Unit (existing) [6]	\$140,000
Market Value per Commercial Sq. Ft. (existing)	\$80
FY 1999-00 Base Assessed Value within Proposed City [7]	\$2,121,896,228
FY 2000-01 Base Assessed Value within Proposed City [7]	\$2,243,193,038
Property Tax Rate	1.0%

"gen\_assmps"

- [1] Single years are used to denote fiscal years. For example, 2003 refers to the fiscal year starting in July 2002 and ending in June 2003.
- [2] Discount rate is factor used in estimating present value of any inflated dollars.
- [3] Equal to inflation rate. Assumes no real market appreciation above inflation.
- [4] This percentage estimates the increase in annual A.V. which includes a 2% increase for properties not sold during a year, and a higher percent increase for properties sold during a year (the assessed value being set at the sales price / market value).
- [5] The assessed value of new development after it is developed is not assumed to keep pace with inflation because property assessed value can only increase 2% per year unless the property is sold, at which time the A.V. on the property is set at the market value.
- [6] Based on information obtained from real estate market information and information compiled by the Sacramento Bee.
- [7] Based on estimated assessed value for the proposed incorporation area as provided by the Sacramento County Assessor's Office

# DRAFT

**Table A-5**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Land Use Assumptions**

**LAFCO Recommended**  
**Boundary (Includes Aerojet)**  
**No Mather Commerce Center**

<b>Land Use</b>	<b>Unit Measure</b>	<b>Sq. Ft. per Acre</b> [1]	<b>Value Per Unit</b> [2]
Single Family [3]	dwelling unit	N.A.	\$220,000
Multi-Family	dwelling unit	N.A.	\$80,000
Mobile Homes	dwelling unit	N.A.	\$40,000
Retail	square foot	10,890	\$115
Other Non-Residential	square foot	13,068	\$75

"land\_use\_assmps"

[1] Assumed Floor Area Ratios are as follows: Retail equals 25%, other Non-Residential equals 30%

[2] Single family, multi-family, and commercial values estimated by EPS.

[3] Based on real estate market information and information compiled by the Sacramento Bee.

# DRAFT

Figure A-6  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Development Schedule

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary (Includes Aerojet)  
 No Mather Commerce Center

Item	Calendar Year											
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>New Residential Development [1]</b>						<i>units</i>						
Single Family	50	50	125	525	525	525	525	525	525	525	525	525
Multi-Family	-	-	-	-	-	-	150	120	-	-	0	-
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>50</b>	<b>50</b>	<b>125</b>	<b>525</b>	<b>525</b>	<b>525</b>	<b>675</b>	<b>645</b>	<b>525</b>	<b>525</b>	<b>525</b>	<b>525</b>
<b>New Redevelopment Residential [1]</b>												
Single Family	-	-	-	-	-	-	-	-	-	-	-	-
Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total New Residential Units</b>	<b>50</b>	<b>50</b>	<b>125</b>	<b>525</b>	<b>525</b>	<b>525</b>	<b>675</b>	<b>645</b>	<b>525</b>	<b>525</b>	<b>525</b>	<b>525</b>
<b>New Non-Residential Development</b>						<i>square feet</i>						
Retail [2]	31,500	31,500	31,500	31,500	31,500	31,500	31,500	31,500	31,500	31,500	31,500	31,500
Other Non-Residential [3]	363,000	363,000	363,000	363,000	363,000	363,000	363,000	363,000	363,000	363,000	363,000	363,000
<b>Subtotal</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>	<b>394,500</b>
<b>New Redevelopment Non-Residential [4]</b>												
Retail	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Other Non-Residential	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
<b>Subtotal</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Total New Non-Residential Development</b>	<b>484,500</b>	<b>484,500</b>	<b>484,500</b>	<b>484,500</b>	<b>484,500</b>	<b>494,500</b>	<b>494,500</b>	<b>494,500</b>	<b>494,500</b>	<b>494,500</b>	<b>494,500</b>	<b>494,500</b>
<b>Cumulative New Development Entire City</b>						<i>units</i>						
Cumulative New Residential Development	50	100	225	750	1,275	1,800	2,325	2,850	3,375	3,900	4,425	4,950
Single Family	-	-	-	-	-	-	-	150	270	270	270	270
Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cumulative Dwelling Units</b>	<b>50</b>	<b>100</b>	<b>225</b>	<b>750</b>	<b>1,275</b>	<b>1,800</b>	<b>2,325</b>	<b>3,000</b>	<b>3,645</b>	<b>4,170</b>	<b>4,695</b>	<b>5,220</b>
<b>Cumulative New Non-Residential Development</b>						<i>square feet</i>						
Retail	31,500	63,000	94,500	126,000	157,500	199,000	240,500	282,000	323,500	365,000	406,500	448,000
Other Non-Residential	453,000	906,000	1,359,000	1,812,000	2,265,000	2,718,000	3,171,000	3,624,000	4,077,000	4,530,000	4,983,000	5,436,000
<b>Total New Non-Residential Development</b>	<b>484,500</b>	<b>969,000</b>	<b>1,453,500</b>	<b>1,938,000</b>	<b>2,422,500</b>	<b>2,917,000</b>	<b>3,411,500</b>	<b>3,906,000</b>	<b>4,400,500</b>	<b>4,895,000</b>	<b>5,389,500</b>	<b>5,884,000</b>

"dev\_sche1"

[1] Residential development estimates are based on SACOG and EPS projections.  
 [2] Retail non-residential square feet of development based on employment projections for Rancho Cordova shown in Figure A-7, assuming 450 square feet per retail employee.  
 [3] Other non-residential square feet of development based on employment projections for Rancho Cordova shown in Figure A-7, assuming 600 square feet per employee.  
 [4] Redevelopment non-residential based on development schedule prepared by EPS for Mather Air Force Base tax increment projections.

Sources: Sacramento Area Council of Governments and EPS.

# DRAFT

Figure A-7  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Population and Employment Projections

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary (Includes Aerojet)  
 No Mather Commerce Center

Item	Calendar Year											
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Population Projections</b>												
New Population [1]	130	130	324	1,361	1,361	1,361	1,750	1,750	1,672	1,361	1,361	1,361
Cumulative Population [2]	52,312	52,442	52,766	54,127	55,488	56,849	58,210	59,960	61,632	62,993	64,354	65,715
Cumulative Registered Voters [3]	24,447	24,508	24,659	25,295	25,931	26,567	27,203	28,021	28,802	29,438	30,074	30,710
Proxy Population [4]	n/a	n/a	73,977	73,977	73,977	73,977	73,977	73,977	73,977	73,977	n/a	n/a
Annual Population Increase	0.25%	0.25%	0.62%	2.58%	2.51%	2.45%	2.39%	3.01%	2.79%	2.21%	2.16%	2.11%
<b>Employment Projections</b>												
New Employees [5]	70	70	70	70	70	70	70	70	70	70	70	70
Retail	605	605	605	605	605	605	605	605	605	605	605	605
Other Non-Retail	55	55	55	55	55	55	55	55	55	55	55	55
Government/Education [6]	730	730	730	730	730	730	730	730	730	730	730	730
Subtotal	90	90	90	90	90	112	112	112	112	112	112	112
Redevelopment	820	820	820	820	820	842	842	842	842	842	842	842
Total New Employees	820	820	820	820	820	842	842	842	842	842	842	842
Cumulative Employees	5,875	5,945	6,015	6,085	6,155	6,225	6,295	6,365	6,435	6,505	6,575	6,645
Retail	42,581	43,276	43,971	44,666	45,361	46,078	46,795	47,513	48,230	48,947	49,664	50,382
Other Non-Residential [7]	5,354	5,409	5,464	5,519	5,574	5,629	5,684	5,739	5,794	5,849	5,904	5,959
Government/Education [6]	53,810	54,630	55,450	56,270	57,090	57,932	58,774	59,616	60,458	61,301	62,143	62,985
Total Cumulative New Employees	79,217	79,757	80,491	82,262	84,033	85,815	87,597	89,768	91,861	93,644	95,426	97,208
Persons Served [8]	0.69%	0.68%	0.92%	2.20%	2.15%	2.12%	2.08%	2.48%	2.33%	1.94%	1.90%	1.87%
Annual Persons Served Increase	2.58	2.61	2.63	2.61	2.58	2.56	2.54	2.50	2.47	2.45	2.44	2.42
Total Jobs to Housing Ratio												

"pop\_employ"

- [1] New population based on estimated new housing units assuming 96% occupancy and 2.7 persons per occupied single- and multi-family household and 2.7 persons per mobile home household.
- [2] Population is as of the end of each calendar year. For example, the 2000 population is as of December 31, 2000. This population is used for estimating Fiscal Year 2000-2001 revenues and costs.
- [3] Voters are assumed to increase at 46.7% of the number of new residents, the 2000 ratio of registered voters to population.
- [4] Proxy population is three times the number of registered voters at the time of incorporation. Proxy population is the "official population" used to determine the distribution of State revenues for the first seven years after incorporation.
- [5] Employment estimates are less than those projected by SACOG.
- [6] Government/Education employment estimated at 10% of total employees. Some new Government/Education employees are included in the new Redevelopment employees category.
- [7] Includes growth in redevelopment new employees (220/year from 2001-2012), including employees which would otherwise be counted in retail and or government/education.
- [8] Persons served is equal to the cumulative population plus 50% of the cumulative employment.

Sources: SACOG Projections 1999-2020 and EPS.

# DRAFT

Figure A-8  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Assessed Value Calculation - All Figures in \$000's

LAFCO Recommended  
 Boundary (Includes Aerojet)  
 No Mather Commerce Center

CFA Addendum - Dated May 1, 2002

Item	Fiscal Year Ending										
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Assessed Value Existing Development [1]</b> (Inflated \$000's)	\$2,243,193	\$2,299,273	\$2,356,755	\$2,415,674	\$2,476,065	\$2,537,967	\$2,601,416	\$2,666,452	\$2,733,113	\$2,801,441	\$2,871,477
<b>Assessed Value of New Development [2]</b> (Inflated \$000's)											
New Development											
Single Family [3]	N.A.	\$11,000	\$11,275	\$28,892	\$124,381	\$127,490	\$130,678	\$133,945	\$137,293	\$140,726	\$144,244
Multi-Family	N.A.	-	-	-	-	-	-	-	\$14,264	\$11,697	-
Mobile Homes	N.A.	-	-	-	-	-	-	-	-	-	-
Retail	N.A.	\$3,623	\$3,713	\$3,806	\$3,901	\$3,999	\$4,099	\$4,201	\$4,306	\$4,414	\$4,524
Other Non-Residential	N.A.	\$27,225	\$27,906	\$28,603	\$29,318	\$30,051	\$30,803	\$31,573	\$32,362	\$33,171	\$34,000
<b>Total A.V. from New Development</b>	-	<b>\$41,848</b>	<b>\$42,894</b>	<b>\$61,301</b>	<b>\$157,600</b>	<b>\$161,540</b>	<b>\$165,579</b>	<b>\$169,718</b>	<b>\$188,225</b>	<b>\$190,007</b>	<b>\$182,768</b>
Cumulative A.V. from New Development	-	\$41,848	\$85,662	\$148,848	\$309,723	\$478,077	\$654,173	\$838,283	\$1,044,951	\$1,257,947	\$1,468,390
<b>Total Assessed Value (Inflated \$000's)</b>	<b>\$2,243,193</b>	<b>\$2,341,120</b>	<b>\$2,442,417</b>	<b>\$2,564,521</b>	<b>\$2,785,788</b>	<b>\$3,016,044</b>	<b>\$3,255,589</b>	<b>\$3,504,735</b>	<b>\$3,778,064</b>	<b>\$4,059,387</b>	<b>\$4,339,866</b>
<b>Total Assessed Value (Constant \$000's)</b>	<b>\$2,243,193</b>	<b>\$2,284,020</b>	<b>\$2,324,727</b>	<b>\$2,381,413</b>	<b>\$2,523,786</b>	<b>\$2,665,743</b>	<b>\$2,807,285</b>	<b>\$2,948,412</b>	<b>\$3,100,833</b>	<b>\$3,250,467</b>	<b>\$3,390,297</b>
Percentage Change in A.V. (Inflated \$000's)	N.A.	4.4%	4.3%	5.0%	8.6%	8.3%	7.9%	7.7%	7.8%	7.4%	6.9%
Percentage Change in A.V. (Constant \$000's)	N.A.	1.8%	1.8%	2.4%	6.0%	5.6%	5.3%	5.0%	5.2%	4.8%	4.3%

[1] Existing assessed value is assumed to increase at 2.5% per year. This annual increase accounts for units that turn over during the year.  
 [2] Assessed value for new development shown for fiscal year 2001-02 are based on the assessed value of new development occurring in calendar year 2000.  
 [3] Total assessed value shown. Reductions for the Homeowner's Property Tax Relief (HOPTR) are not shown in this table.

"assess\_value"

# DRAFT

**Figure B-1**  
**Rancho Cordova Incorporation Comprehensive Fiscal Analysis**  
**Annual Revenue Estimate (All figures in Constant 2000 \$'s)**

CFA Addendum - Dated May 1, 2002

**LAFCO Recommended**  
**Boundary (Includes Aerojet)**  
**No Mather Commerce Center**

Item	Note [1]	Fiscal Year Ending									
		2004	2005	2006	2007	2008	2009	2010	2011	2012	
<b>GENERAL FUND REVENUES</b>											
Property Taxes	1	\$4,247,906	\$4,350,562	\$4,623,337	\$4,960,099	\$5,216,426	\$5,472,003	\$5,748,034	\$6,029,882	\$6,280,937	
Sales Tax [2]	2	\$7,457,257	\$10,021,297	\$10,099,585	\$10,177,873	\$10,272,961	\$10,368,049	\$10,463,137	\$10,558,225	\$10,653,313	
Utility User Tax	3	\$2,336,123	\$2,362,748	\$2,391,983	\$2,435,167	\$2,478,352	\$2,522,210	\$2,566,069	\$2,615,160	\$2,663,202	
Real Property Transfer Tax	4	\$205,090	\$209,917	\$222,467	\$234,980	\$247,457	\$259,897	\$273,332	\$273,332	\$285,091	
Unitary Tax	5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transient Occupancy Tax	6	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	
Franchise Fees	7	\$166,416	\$170,418	\$174,420	\$178,432	\$182,445	\$187,489	\$192,327	\$196,339	\$200,351	
Business License Tax	8	\$95,179	\$96,586	\$97,994	\$99,440	\$100,885	\$102,331	\$103,777	\$105,222	\$106,668	
Building and Permit Fees (Fund Transfers In)	9	\$0	\$136,238	\$136,238	\$136,238	\$175,163	\$167,378	\$136,238	\$136,238	\$136,238	
Planning Fees	10	\$0	\$314,969	\$404,823	\$436,188	\$438,019	\$439,859	\$441,709	\$443,567	\$445,435	
Fines and Penalties	12	\$52,766	\$54,127	\$55,488	\$56,849	\$58,210	\$59,960	\$61,632	\$62,993	\$64,354	
State Motor Vehicle License Fees	14	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,189,986	\$3,257,450	
Investment Earnings	15	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
<b>Total General Fund Revenues</b>		<b>\$20,144,890</b>	<b>\$23,801,016</b>	<b>\$24,290,488</b>	<b>\$24,799,420</b>	<b>\$25,254,071</b>	<b>\$25,663,330</b>	<b>\$26,070,408</b>	<b>\$26,028,124</b>	<b>\$26,510,218</b>	
<b>OTHER RESTRICTED FUND REVENUES</b>											
Building and Permit Fees (100% Cost Portion)	9	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$908,250	\$908,250	
Public Works - Site Development Services	11	\$0	\$733,039	\$751,018	\$768,998	\$792,117	\$814,205	\$832,185	\$850,164	\$868,144	
<b>Total Other Restricted Fund Revenues</b>		<b>\$0</b>	<b>\$1,641,289</b>	<b>\$1,659,268</b>	<b>\$1,677,248</b>	<b>\$1,959,867</b>	<b>\$1,930,055</b>	<b>\$1,740,435</b>	<b>\$1,758,414</b>	<b>\$1,776,394</b>	
<b>ROAD MAINTENANCE FUND REVENUES</b>											
Gas Taxes	16	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,377,572	\$1,199,982	\$1,225,099	
Road Fund Property Tax	17	\$18,930	\$19,388	\$20,603	\$22,104	\$23,246	\$24,385	\$25,615	\$26,871	\$27,990	
Measure A Revenues	18	\$845,769	\$867,584	\$889,398	\$911,213	\$933,028	\$961,078	\$987,878	\$1,009,693	\$1,031,508	
<b>Total Road Fund Maintenance Revenues</b>		<b>\$2,242,271</b>	<b>\$2,264,543</b>	<b>\$2,287,574</b>	<b>\$2,310,889</b>	<b>\$2,333,847</b>	<b>\$2,363,036</b>	<b>\$2,391,065</b>	<b>\$2,236,546</b>	<b>\$2,284,597</b>	
<b>TOTAL ALL FUND REVENUES</b>		<b>\$22,387,161</b>	<b>\$27,706,847</b>	<b>\$28,237,330</b>	<b>\$28,787,558</b>	<b>\$29,547,785</b>	<b>\$29,956,421</b>	<b>\$30,201,908</b>	<b>\$30,023,084</b>	<b>\$30,571,209</b>	

\*rev\_sum\*\*

[1] Reference Notes are included in Figure B-2.  
 [2] Sacramento County receives the first three months of sales tax revenue following the incorporation of a city.

# DRAFT

Figure B-2  
Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
Revenue Estimate Notes

LAFCO Recommended  
Boundary (Includes Aerojet)  
No Mather Commerce Center

CFA Addendum - Dated May 1, 2002

Ref #	Item	Assumption	Fiscal Year Ending								
			2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>General Fund</b>											
1	Property Tax	See Figures A-8 and B-3	\$23,247,272	\$23,814,130	\$25,237,865	\$26,657,433	\$28,072,846	\$29,484,116	\$31,008,329	\$32,504,667	\$33,902,966
	Property Tax @ 1% of AV		\$0	\$566,858	\$1,423,735	\$1,419,568	\$1,415,413	\$1,411,270	\$1,524,213	\$1,496,337	\$1,398,299
	Tax Increment		\$209,238	\$209,238	\$291,738	\$731,738	\$731,738	\$731,738	\$731,738	\$791,738	\$779,738
	Total Property Tax Increment - Direct Roll										
	Total Property Tax Increment - Supplemental Roll										
	Property Tax Increment to City (Post ERAF-Shift)										
	<b>DIRECT ROLL</b>										
	From County	18.11%	\$0	\$102,656	\$257,834	\$257,080	\$256,327	\$255,577	\$276,031	\$270,982	\$253,228
	From Special Districts	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$0	\$102,656	\$257,834	\$257,080	\$256,327	\$255,577	\$276,031	\$270,982	\$253,228
	<b>SUPPLEMENTAL ROLL</b>										
	From County	18.11%	\$37,892	\$37,892	\$52,833	\$132,516	\$132,516	\$132,516	\$132,516	\$143,381	\$141,208
	From Special Districts	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$37,892	\$37,892	\$52,833	\$132,516	\$132,516	\$132,516	\$132,516	\$143,381	\$141,208
	Total Gross Property Tax Increment to City		\$4,210,013	\$4,312,670	\$4,570,504	\$4,827,584	\$5,083,911	\$5,339,488	\$5,615,518	\$5,886,501	\$6,139,729
	Base Property Tax (Prior yr. Total plus increment from direct roll)		\$37,892	\$37,892	\$52,833	\$132,516	\$132,516	\$132,516	\$132,516	\$143,381	\$141,208
	Share of Tax Increment		\$4,247,906	\$4,350,562	\$4,623,337	\$4,960,099	\$5,216,426	\$5,472,003	\$5,748,034	\$6,029,882	\$6,280,937
	<b>Total Gross Property Tax to City</b>										
2	Sales Tax	See Figure A-6 See Figure A-6	63,000	94,500	126,000	157,500	199,000	240,500	282,000	323,500	365,000
	New Cum. Retail Sq. Ft.		906,000	1,359,000	1,812,000	2,265,000	2,718,000	3,171,000	3,624,000	4,077,000	4,530,000
	New Cum. Other Sq. Ft.										
	Sales Tax at 1%										
	Existing Sales Tax (Estimated December 18, 2000) [1]		\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887	\$8,737,887
	New Retail (On-Site)	\$1.50 / sq. ft.	\$94,500	\$141,750	\$189,000	\$236,250	\$298,500	\$360,750	\$423,000	\$485,250	\$547,500
	New Other Space	\$0.05 / sq. ft.	\$45,000	\$67,500	\$90,000	\$112,500	\$135,000	\$157,500	\$180,000	\$202,500	\$225,000
	Subtotal Sales Tax at 1%		\$8,877,687	\$8,947,587	\$9,017,487	\$9,087,387	\$9,172,287	\$9,257,187	\$9,342,087	\$9,426,987	\$9,511,887
	Unallocated Sales Tax	12% of above	\$1,065,322	\$1,073,710	\$1,082,098	\$1,090,486	\$1,100,674	\$1,110,862	\$1,121,050	\$1,131,238	\$1,141,426
	<b>Total Sales Tax (General Fund)</b>		\$9,943,009	\$10,021,297	\$10,099,585	\$10,177,873	\$10,272,961	\$10,368,049	\$10,463,137	\$10,558,225	\$10,653,313
	<i>Sales Tax per Capita</i>		\$183.70	\$180.60	\$177.66	\$174.85	\$171.33	\$168.22	\$166.10	\$164.06	\$162.11
3	Utility User Tax										
	Base Residential Revenues	\$701,953	\$703,702	\$705,451	\$709,809	\$728,117	\$746,425	\$764,733	\$783,041	\$806,582	\$829,074
	Base Non-Residential Revenues	\$1,607,545	\$1,632,421	\$1,657,297	\$1,682,174	\$1,707,050	\$1,731,926	\$1,757,477	\$1,783,028	\$1,808,578	\$1,834,129
	Total	\$2,309,498	\$2,336,123	\$2,362,748	\$2,391,983	\$2,435,167	\$2,478,352	\$2,522,210	\$2,566,069	\$2,615,160	\$2,663,202
4	Property Transfer Tax	Percentage Growth in Assessed Valuation FY 1999-2000 Actual	3.6%	2.4%	6.0%	5.6%	5.3%	5.0%	5.2%	0.0%	4.3%
	Base Property Transfer Tax	\$197,959	\$205,090	\$209,917	\$222,467	\$234,980	\$247,457	\$259,897	\$273,332	\$273,332	\$285,091
	<b>Total Property Transfer Tax</b>										

# DRAFT

Figure B-2  
Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
Revenue Estimate Notes

LAFCO Recommended  
Boundary (Includes Aerojet)  
No Matter Commerce Center

CFA Addendum - Dated May 1, 2002

Ref # Item	Assumption	Fiscal Year Ending												
		2004	2005	2006	2007	2008	2009	2010	2011	2012				
5	Unitary Tax County portion of Unitary Tax to New City		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>Total Unitary Tax</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	Transient Occupancy Tax 1999-00 Base Transient Occupancy Tax		\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	
	<b>Total Transient Occupancy Tax</b>		\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	\$1,917,178	
7	Franchise Fees Franchise - Cable Franchise - Other Total Franchise Fees		\$89,752 \$76,665 \$166,416	\$92,067 \$78,352 \$170,418	\$94,381 \$80,038 \$174,420	\$96,696 \$81,736 \$178,432	\$99,011 \$83,433 \$182,445	\$101,988 \$85,501 \$187,489	\$104,832 \$87,495 \$192,327	\$107,147 \$89,192 \$196,339	\$109,462 \$90,889 \$200,351			
8	Business License Tax Incorp. Area FY 99-00 Renewing License Revenue Incorp. Area FY 99-00 Employees New Business Licenses Total Business License Tax		\$63,453 \$2,990	\$64,391	\$65,329	\$66,293	\$67,257	\$68,221	\$69,184	\$70,148	\$71,112			
					<i>Cumulative employees in incorporation area boundaries</i>									
			\$31,726	\$32,195	\$32,665	\$33,147	\$33,628	\$34,110	\$34,592	\$35,074	\$35,556			
			\$95,179	\$96,586	\$97,994	\$99,440	\$100,885	\$102,331	\$103,777	\$105,222	\$106,668			
9	Building and Permit Fees (Fund Transfer In) % of building inspection costs recaptured by fees Transfer In to General Fund Total Building and Permit Fees		\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250	
			\$0	\$136,238	\$136,238	\$136,238	\$175,163	\$167,378	\$136,238	\$136,238	\$136,238	\$136,238	\$136,238	
			\$0	\$1,044,488	\$1,044,488	\$1,044,488	\$1,342,913	\$1,283,228	\$1,044,488	\$1,044,488	\$1,044,488	\$1,044,488	\$1,044,488	
10	Planning Fees % of planning costs recaptured by fees		\$0	\$314,969	\$404,823	\$436,188	\$438,019	\$439,859	\$441,709	\$443,567	\$445,435			
11	Public Works (Site Development Services) % of total costs funded by Restricted Fund Revenues		\$0	\$733,039	\$751,018	\$768,998	\$792,117	\$814,205	\$832,185	\$850,164	\$868,144			
12	Fines and Penalties Fines per Capita Total Fines and Penalties		\$52,766	\$54,127	\$55,488	\$56,849	\$58,210	\$59,960	\$61,632	\$62,993	\$64,354			
			\$52,766	\$54,127	\$55,488	\$56,849	\$58,210	\$59,960	\$61,632	\$62,993	\$64,354			
13	Jail Booking Reimbursement (2) % of booking costs reimbursed by State		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	State Motor Vehicle License Fees Relevant population for calculation Per capita lic. fees provided by State Controller		73,977	73,977	73,977	73,977	73,977	73,977	73,977	73,977	73,977	64,354	65,715	
			\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,666,975	\$3,189,986	\$3,257,450	
15	Investment Earnings Subtotal All General Fund Rev. (excl. invest. earnings)		\$20,144,890	\$23,301,016	\$23,790,488	\$24,299,420	\$24,754,071	\$25,163,330	\$25,570,408	\$25,928,124	\$26,336,848	\$26,745,624	\$27,154,400	
			\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
	<b>Subtotal Interest Earnings</b>		\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	



# DRAFT

Figure B-2  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Revenue Estimate Notes

LAFCO Recommended  
 Boundary (Includes Aerojet)  
 No Mather Commerce Center

CFA Addendum - Dated May 1, 2002

Ref #	Item	Assumption	Fiscal Year Ending																	
			2004	2005	2006	2007	2008	2009	2010	2011	2012									
16	Road Fund - Gas Taxes																			
	Highway User Tax 2105	Per Capita	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897	\$460,897
	Highway User Tax 2106 (a)	Per Year	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800
	Highway User Tax 2106 (c)	Per Capita	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074	\$309,074
	Highway User Tax 2107	Per Capita	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301	\$595,301
	Highway User Tax 2107.5 (c) [3]	Per Year	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
	<b>Total Gas Taxes</b>		<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>	<b>\$1,377,572</b>
17	Road Fund - Property Tax to City																			
	Base Property Tax Transfer	0.083%	\$19,352	\$19,352	\$19,824	\$21,009	\$22,191	\$22,191	\$22,191	\$22,191	\$23,369	\$24,544	\$24,544	\$24,544	\$25,813	\$25,813	\$25,813	\$25,813	\$25,813	\$27,059
	Increase in Base Property Tax from County	0.00%	\$0	\$472	\$1,185	\$1,182	\$1,178	\$1,178	\$1,178	\$1,178	\$1,175	\$1,246	\$1,246	\$1,246	\$1,246	\$1,246	\$1,246	\$1,246	\$1,246	\$1,164
	From Special Districts		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Base Property Tax Transfer		\$19,352	\$19,824	\$21,009	\$22,191	\$22,191	\$22,191	\$22,191	\$22,191	\$23,369	\$24,544	\$24,544	\$24,544	\$25,813	\$25,813	\$25,813	\$25,813	\$25,813	\$28,223
	Share of Supplemental Roll		\$174	\$174	\$243	\$609	\$609	\$609	\$609	\$609	\$609	\$609	\$609	\$609	\$659	\$659	\$659	\$659	\$659	\$649
	Total Gross Property Tax to Road Fund		\$19,527	\$19,998	\$21,252	\$22,800	\$22,800	\$22,800	\$22,800	\$22,800	\$23,979	\$25,153	\$25,153	\$25,153	\$26,472	\$26,472	\$26,472	\$26,472	\$26,472	\$28,872
	Less Property Tax Admin. Costs		\$596	\$611	\$649	\$696	\$732	\$732	\$732	\$732	\$768	\$807	\$807	\$807	\$846	\$846	\$846	\$846	\$846	\$882
	<b>Total Net Property Tax to Road Fund</b>		<b>\$18,930</b>	<b>\$19,388</b>	<b>\$20,603</b>	<b>\$22,104</b>	<b>\$22,104</b>	<b>\$22,104</b>	<b>\$22,104</b>	<b>\$22,104</b>	<b>\$23,246</b>	<b>\$24,385</b>	<b>\$24,385</b>	<b>\$24,385</b>	<b>\$25,615</b>	<b>\$25,615</b>	<b>\$25,615</b>	<b>\$25,615</b>	<b>\$25,615</b>	<b>\$27,990</b>
18	Measure A Road Maintenance Revenue	\$836,408	\$845,769	\$867,584	\$889,398	\$911,213	\$933,028	\$933,028	\$933,028	\$961,078	\$987,878	\$987,878	\$987,878	\$987,878	\$1,009,693	\$1,009,693	\$1,009,693	\$1,009,693	\$1,009,693	\$1,031,508
	<b>Total Road Maintenance Funds Available</b>		<b>\$2,242,271</b>	<b>\$2,264,543</b>	<b>\$2,287,574</b>	<b>\$2,310,889</b>	<b>\$2,333,847</b>	<b>\$2,333,847</b>	<b>\$2,333,847</b>	<b>\$2,363,036</b>	<b>\$2,391,065</b>	<b>\$2,391,065</b>	<b>\$2,391,065</b>	<b>\$2,391,065</b>	<b>\$2,426,546</b>	<b>\$2,426,546</b>	<b>\$2,426,546</b>	<b>\$2,426,546</b>	<b>\$2,426,546</b>	<b>\$2,284,597</b>

\*rev. notes\*

[1] State Board of Equalization sales tax estimate from December 18, 2000 is through June 30, 2000 for Petition Boundary alternative net of sales tax revenue occurring outside LAFCO-approved revised incorporation boundary area.

[2] Assumes jail booking fees cost would be included in Sheriff contract and thus not eligible for reimbursement.

[3] Section 2107.5 ( c ) based on city population. Annual amount equals \$7,500 for population between 50,000 and 99,999

LAFCO Recommended  
Boundary (Includes Aerojet)  
No Mather Commerce Center

**Figure B-3  
Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
Calculation of Property Tax Transfer**

**A. Transfer of Tax Base**

<b>1. Total FY 1999-2000 Expenditures Subject to Transfer - See Figure B-4</b>		<b>\$12,053,474</b>
2. County Auditor's Ratio FY 1999-2000		31.88%
<b>3. FY 1999-2000 Property Tax Base Transferred from County</b>		<b>\$3,842,692</b>
	Tax Base	Post
	Transferred to:	ERAF Shift
<hr/>		
4. Property Tax Base Transferred from Special Districts to General Fund or Other Fund		
Special Districts (None Transferred)	General Fund	\$0
County Roads	Road Fund	\$17,664
<b>Subtotal Special Districts:</b>		<b>\$17,664</b>
<b>5. Total Property Tax Base:</b>		<b>\$3,860,356</b>

**B. Calculation of Tax Allocation Factor (TAF)**

1. Assessed Value (FY 1999-2000):		\$2,121,896,228
Assessed Value (FY 2002-2003):		\$2,324,727,203
Change from FY 1999-2000 to FY 2002-2003:		9.56%
2. Total Property Tax Collected FY 2002-2003 (@1% AV):		\$23,247,272
3. FY 1999-2000 Property Tax Base Transferred from County		<i>Post-ERAF</i> \$3,842,692
FY 2002-2003 Property Tax Base Transfer from County (FY 99-00 Base escalated by A.V. Change from FY 99-2000 to FY 02-03)		\$4,210,013
<b>4. Implied FY 2002-2003 Tax Allocation Factor (Property Tax Base from Count</b>		<b>18.11%</b>
5. Tax Allocation Factors from Special Districts to City General Fund		0.00%
<b>6. Total Tax Allocation Factor to City General Fund (4 + 5)</b>		<b>18.11%</b>
7. Tax Allocation Factors from Special Districts to City Road Fund		
County Roads		0.083%
FY 1999-2000 Road Fund Property Tax Base Transferred from County		\$17,664
FY 2002-2003 Road Fund Property Tax Base Transferred from County		\$19,352
<b>Implied FY 2002-2003 Tax Allocation Factor to Road Fund:</b>		<b>0.083%</b>

*"prop\_tax\_xfer"*

Source: Sacramento County Department of Auditor-Controller

# DRAFT

**Figure B-4  
Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
Calculation of Net General Fund Cost by Department - Govt. Code Section 56810**

**LAFCO Recommended  
Boundary (Includes Aerojet)  
No Mather Commerce Center**

Item	Direct Cost [1]	Indirect Cost Above Cost Est. [2]	Total Cost	Offsetting Revenue [3]	Net General Fund Cost
<b>County Departments Transferring Services/Costs to New City</b>					
Sheriff [4]	\$11,394,068	\$210,521	\$11,604,590	\$234,451	\$11,370,138
Animal Control	\$130,062	\$2,686	\$132,748	\$43,116	\$89,632
Planning and Community Development					
Application Processing	\$147,708	\$3,455	\$151,163	\$132,937	\$18,226
Code Enforcement	\$280,655	\$6,023	\$286,678	\$215,117	\$71,561
General Plan	\$0	\$0	\$0	\$0	\$0
Specific Plans/Specific Projects	\$129,400	\$3,170	\$132,570	\$53,668	\$78,902
<b>Subtotal</b>	<b>\$557,763</b>	<b>\$12,648</b>	<b>\$570,411</b>	<b>\$401,722</b>	<b>\$168,689</b>
Public Works					
General Services	\$12,841	\$371	\$13,212	\$13,212	\$0
Building Inspection	\$1,200,000	\$300,000	\$1,500,000	\$1,500,000	\$0
Site Development	\$425,000	\$106,000	\$531,000	\$531,000	\$0
Technical Services	\$35,850	\$950	\$36,800	\$36,800	\$0
Infrastructure Finance	\$228,514	\$0	\$228,514	\$228,514	\$0
<b>Subtotal</b>	<b>\$1,902,205</b>	<b>\$407,321</b>	<b>\$2,309,526</b>	<b>\$2,309,526</b>	<b>\$0</b>
Property Tax Assessment and Collection by County Depts.	Included in total cost		\$116,073	\$0	\$116,073
Booking Fees	Included in total cost		\$244,350	\$0	\$244,350
<b>Subtotal [5]</b>	<b>\$13,984,098</b>	<b>\$633,176</b>	<b>\$14,977,698</b>	<b>\$2,988,815</b>	<b>\$11,988,883</b>
<b>County General Purpose Support of Other Functions</b>					
Board of Supervisors	\$72,340	\$9,403	\$81,744	\$17,152	\$64,591
<b>Subtotal</b>	<b>\$72,340</b>	<b>\$9,403</b>	<b>\$81,744</b>	<b>\$17,152</b>	<b>\$64,591</b>
<b>Total Gen. Purpose Costs of Services Provided to Area [5]</b>	<b>\$14,056,439</b>	<b>\$642,580</b>	<b>\$15,059,441</b>	<b>\$3,005,968</b>	<b>\$12,053,474</b>

"net\_cost"

[1] Direct cost includes department direct and indirect (department allocated) costs.  
 [2] Indirect cost above the gross cost equals the countywide A-87 indirect cost allocated to each department or department function.  
 [3] Offsetting revenues include restricted revenues received by the County, some of which does not transfer to the new City.  
 [4] The majority of offsetting revenues were netted out of the Sheriff's Department's gross cost estimate. Offsetting revenues shown include additional offsetting revenues not explicitly shown in the Sheriff's Department's data request response. Estimate does not include A-87 countywide indirect cost.  
 [5] Subtotals may not add to totals due to aggregation of some cost and revenues.

Source: Sacramento County Sheriff, Animal Care & Regulation, Planning, Public Works, and Finance Departments.

Figure B-5  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 County Property Tax as a Percentage of Revenue  
 Available for General Purposes [1]

LAFCO Recommended  
 Boundary (Includes Aerojet)  
 No Mather Commerce Center

**DRAFT**

Item	1999-2000 Revenues
<b>PROPERTY TAX REVENUE</b>	
Current Secured	\$95,851,349
Current Unsecured	\$5,808,782
Secured Delinquent	\$1,420,657
Unsecured Delinquent	\$178,000
Supplemental	\$3,294,277
Supplemental Delinquent	\$178,168
Property Tax Unitary	\$5,435,379
Penalty/Costs	\$392,005
Operating Transfer In - RDM PEN	\$5,372,233
State Aid - Homeowner's Exemption	\$2,814,143
<b>Total</b>	<b>\$120,744,993</b>
<b>Other General Purpose Revenues</b>	
Sales Tax	\$80,919,034
Utility Tax	\$15,652,811
Transient Occupancy Tax	\$8,415,049
Property Transfer Tax	\$6,745,688
Taxes - Livestock	\$0
Taxes - Sales	\$1,788
Franchise: Cable	\$1,093,185
Franchises - Other	\$722,148
Vehicle Code Fines	\$6,620,242
Other Court Fines	\$9,301,862
Forfeitures/Penalties	\$928,382
Civil Penalties	\$16,286,915
Interest Revenue	\$15,023,651
Rent: Buildings	\$706,125
Agricultural Leases	\$0
Recreational Concessions	\$54,798
Cigarette Tax - Unincorp	\$695,596
State Motor Vehicle In Lieu Taxes	\$66,303,795
Williamson Act - Tax Relief	\$516,175
State Subvention - ERAF	\$3,527,713
In Lieu Taxes - Others	\$17,328
Aid Local Gov AG	\$3,070,698
Revenue Neutrality Payments	\$3,394,016
Recording/Copies Fees	\$1,002,970
Utility Service Charges	\$2,268
Lease Property	\$25,202
In Lieu Assess Fees	\$25
Cash Overages	\$150
Aid Pmt Recoveries	\$3,116,992
Trans Reimbursement	\$0
Donations/Contributions	\$1,671,714
Insurance Proceeds	\$3,185,037
CH SUP Recoveries	\$1,031,432
Miscellaneous Other Revenues	\$2,971,396
In-Kind Match	\$21,901
Proceeds From Asset Sale - Other	\$2,062,919
Resales	\$36,291
Interfund Cost Recovery	\$2,873,683
<b>Subtotal Other General Purpose Revenues</b>	<b>\$257,998,979</b>
<b>Total Net Revenue Available for General Purposes</b>	<b>\$378,743,972</b>
Prop. Tax as % of General Purpose Revenues	31.88%

"AC\_ratio"

[1] Ratio calculated by the County of Sacramento Auditor-Controller's office.  
 per a letter dated November 29, 2000.

# DRAFT

Figure C-1  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Annual Expenditure Estimate (All figures in Constant 2000 \$'s)

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary (Includes Aerojet)  
 No Mather Commerce Center

Item	Note [1]	Fiscal Year Ending										2011	2012	
		2004	2005	2006	2007	2008	2009	2010	2010	2011	2012			
<b>GENERAL FUND EXPENDITURES</b>														
City Council	1	\$79,000	\$74,000	\$75,000	\$76,000	\$77,000	\$78,000	\$79,000	\$80,000	\$81,000	\$82,000	\$83,000	\$84,000	\$85,000
Elections	2	\$20,960	\$0	\$22,582	\$0	\$23,818	\$0	\$25,054	\$0	\$26,290	\$0	\$27,526	\$0	\$28,762
City Manager	3	\$265,900	\$266,830	\$288,772	\$403,301	\$404,918	\$406,543	\$451,039	\$452,894	\$454,759	\$456,614	\$458,469	\$460,324	\$462,179
City Clerk	4	\$191,000	\$187,359	\$208,929	\$209,599	\$210,272	\$210,948	\$254,492	\$255,389	\$256,291	\$257,188	\$258,085	\$258,982	\$259,879
City Attorney	5	\$550,000	\$510,000	\$520,200	\$530,604	\$541,216	\$552,040	\$563,081	\$574,343	\$585,830	\$597,367	\$608,904	\$620,431	\$631,968
Finance	6	\$361,900	\$332,557	\$354,728	\$356,002	\$399,720	\$401,219	\$458,984	\$460,778	\$462,582	\$464,386	\$466,190	\$467,994	\$469,798
Administrative Services	7	\$124,250	\$194,294	\$325,437	\$448,652	\$450,420	\$452,188	\$453,984	\$455,780	\$457,576	\$459,372	\$461,168	\$462,964	\$464,760
Property Tax Administration	8	\$129,720	\$132,855	\$141,185	\$151,469	\$159,296	\$167,101	\$175,530	\$184,137	\$191,803	\$200,410	\$209,017	\$217,624	\$226,231
LAFCo Cost Share	9	\$11,502	\$11,790	\$12,085	\$12,387	\$12,696	\$13,014	\$13,339	\$13,663	\$13,988	\$14,313	\$14,638	\$14,963	\$15,288
Law Enforcement	10	\$0	\$13,415,829	\$13,700,342	\$13,984,855	\$14,331,471	\$14,665,635	\$14,950,148	\$15,234,661	\$15,519,174	\$15,803,687	\$16,088,200	\$16,372,713	\$16,657,226
Animal Control	11	\$0	\$92,973	\$95,311	\$97,648	\$99,986	\$102,992	\$105,864	\$108,202	\$110,539	\$112,877	\$115,215	\$117,553	\$119,891
Planning	12	\$207,500	\$629,938	\$809,647	\$872,377	\$876,039	\$879,719	\$883,417	\$887,134	\$890,870	\$894,606	\$898,344	\$902,082	\$905,820
Public Works Administration	14	\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233	\$181,886	\$182,539	\$183,192	\$183,845
Non-Departmental														
Office Rent/Supplies	16	\$320,880	\$337,880	\$336,880	\$314,880	\$286,880	\$276,880	\$312,880	\$294,880	\$284,880	\$274,880	\$264,880	\$254,880	\$244,880
Insurance	17	\$320,503	\$320,503	\$334,632	\$346,418	\$355,310	\$362,174	\$371,877	\$378,963	\$385,853	\$392,743	\$401,436	\$410,130	\$418,823
Gen. Plan and Code Dev	19	\$30,000	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Non-Departmental		\$671,383	\$858,383	\$871,512	\$661,298	\$642,190	\$639,054	\$684,757	\$673,843	\$670,733	\$667,623	\$664,513	\$661,403	\$658,293
Contingency	20	\$136,796	\$844,177	\$880,155	\$899,110	\$920,384	\$937,387	\$963,929	\$981,100	\$998,170	\$1,015,240	\$1,032,310	\$1,049,380	\$1,066,450
County Loan Repayment	21	\$3,500,000	\$1,286,724	\$1,255,341	\$1,224,723	\$1,194,852	\$1,165,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total General Fund Expenditures</b>		<b>\$6,372,711</b>	<b>\$19,014,438</b>	<b>\$19,738,588</b>	<b>\$20,106,025</b>	<b>\$20,522,919</b>	<b>\$20,850,842</b>	<b>\$20,242,517</b>	<b>\$20,603,091</b>	<b>\$20,961,567</b>	<b>\$21,320,044</b>	<b>\$21,678,531</b>	<b>\$22,036,008</b>	<b>\$22,393,475</b>
<b>ROAD MAINTENANCE EXPENDITURES</b>														
Road Maintenance Expenditures Total	22	\$2,242,271	\$2,264,543	\$2,287,574	\$2,310,889	\$2,333,847	\$2,363,036	\$2,391,065	\$2,423,546	\$2,456,527	\$2,489,508	\$2,522,489	\$2,555,470	\$2,588,451
<b>OTHER RESTRICTED FUND EXPENDITURES</b>														
Building and Permit Fees (100% Cost Portion)	13	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250	\$908,250
Public Works - Site Development Services [3]	15	\$0	\$733,039	\$751,018	\$768,998	\$792,117	\$814,205	\$832,185	\$850,164	\$868,144	\$886,124	\$904,104	\$922,084	\$940,064
<b>Total Other Restricted Fund Expenditures</b>		<b>\$0</b>	<b>\$1,641,289</b>	<b>\$1,659,268</b>	<b>\$1,677,248</b>	<b>\$1,959,867</b>	<b>\$1,930,055</b>	<b>\$1,740,435</b>	<b>\$1,758,414</b>	<b>\$1,776,394</b>	<b>\$1,794,374</b>	<b>\$1,812,354</b>	<b>\$1,830,334</b>	<b>\$1,848,314</b>
<b>TOTAL ALL FUND EXPENDITURES</b>		<b>\$8,614,982</b>	<b>\$22,920,270</b>	<b>\$23,685,430</b>	<b>\$24,094,162</b>	<b>\$24,816,633</b>	<b>\$25,143,933</b>	<b>\$24,374,017</b>	<b>\$24,598,052</b>	<b>\$25,022,559</b>	<b>\$25,447,091</b>	<b>\$25,871,621</b>	<b>\$26,296,151</b>	<b>\$26,720,681</b>

"exp\_summary"

[1] Reference Notes are included in Figure C-2.  
 [2] Portion of Site Development Services which is funded by General Fund Revenues  
 [3] Equals portion of Site Development Services funded by restricted revenues.

# DRAFT

Figure C-2  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Expenditure Estimate Notes

LAFCO Recommended  
 Boundary (Includes Aerojet  
 No. Mather Commerce Center)

CFA Addendum - Dated May 1, 2002

Ref. Item	Description	Assumptions	Fiscal Year Ending															
			2004	2005	2006	2007	2008	2009	2010	2011	2012							
1	City Council (incl. Mayor) Stipend Expenses (travel, meetings) Memberships Other Materials, Supplies City Council Expenses	5 persons \$400 per month \$20,000 \$15,000 \$15,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
2	Elections Number of Registered Voters	See Figure A-7	24,659	25,931	26,567	27,203	28,021	28,802	29,438	30,074	30,710	31,346	31,982	32,618	33,254	33,890	34,526	35,162
	Regular General Election Special Election [1] Total Elections	\$0.85 per registered voter \$4.00 per registered voter	\$20,960	\$0	\$22,582	\$0	\$23,818	\$0	\$25,022	\$0	\$26,104	\$0	\$27,186	\$0	\$28,268	\$0	\$29,350	\$0
3	City Manager	See Figure C-3	\$265,900	\$266,830	\$288,772	\$403,301	\$404,918	\$406,543	\$451,039	\$452,894	\$454,749	\$456,604	\$458,459	\$460,314	\$462,169	\$464,024	\$465,879	\$467,734
4	City Clerk	See Figure C-3	\$191,000	\$187,359	\$208,929	\$209,599	\$210,272	\$210,948	\$254,492	\$255,389	\$256,286	\$257,183	\$258,080	\$258,977	\$259,874	\$260,771	\$261,668	\$262,565
5	City Attorney - Contracted Service [2]	\$500,000 Real Inc. 2.0%	\$550,000	\$510,000	\$520,200	\$530,604	\$541,216	\$552,040	\$563,081	\$574,343	\$585,830	\$597,442	\$609,154	\$620,966	\$632,828	\$644,740	\$656,702	\$668,714
6	Finance	See Figure C-4	\$361,900	\$332,557	\$354,728	\$356,002	\$399,720	\$401,219	\$458,984	\$460,778	\$462,572	\$464,366	\$466,160	\$467,954	\$469,748	\$471,542	\$473,336	\$475,130
7	Administrative Services	See Figure C-5	\$124,250	\$194,294	\$325,437	\$448,652	\$450,420	\$452,198	\$453,984	\$455,770	\$457,556	\$459,342	\$461,128	\$462,914	\$464,700	\$466,486	\$468,272	\$470,058
8	Property Tax Administration	3.05% of gross prop. tax	\$129,720	\$132,855	\$141,185	\$151,469	\$159,296	\$167,101	\$175,530	\$184,137	\$191,803	\$199,539	\$207,344	\$215,149	\$222,954	\$230,759	\$238,564	\$246,369
9	LAFCO Cost Share [3]	\$185,000 (All cities) \$10,681	\$11,502	\$11,790	\$12,085	\$12,387	\$12,696	\$13,014	\$13,339	\$13,673	\$14,014	\$14,365	\$14,716	\$15,077	\$15,438	\$15,800	\$16,161	\$16,522
10	Law Enforcement Sheriff Traffic Enforcement (CHP) [5] Total Law Enforcement	Base Year 1999-2000 \$11,159,617 \$850,000	n/a	6.07%	2.12%	2.08%	2.48%	2.33%	1.94%	1.90%	1.87%	1.84%	1.81%	1.78%	1.75%	1.72%	1.69%	
		FY 2003-04 Contract Cost \$11,717,598 \$950,714 \$12,668,312	\$0	\$12,429,000	\$12,692,585	\$12,956,170	\$13,277,291	\$13,586,875	\$13,850,460	\$14,114,045	\$14,377,630	\$14,641,215	\$14,904,800	\$15,168,385	\$15,431,970	\$15,695,555	\$15,959,140	
11	Animal Control (contract)	Net Cost per Capita Total Net Cost	\$0	\$92,973	\$95,311	\$97,648	\$99,986	\$102,992	\$105,864	\$108,702	\$111,539	\$114,377	\$117,215	\$120,053	\$122,891	\$125,729	\$128,567	\$131,405
12	Planning - Contract or Staff	See Figure C-6	\$207,500	\$629,938	\$809,647	\$872,377	\$876,039	\$879,719	\$883,417	\$887,134	\$890,870	\$894,606	\$898,342	\$902,078	\$905,814	\$909,550	\$913,286	\$917,022
13	Building Inspection - Contract or Staff Residential development Non-Residential development Total Building Inspection	\$1,730 per unit 50.0% of Res.	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$583,875	\$908,250	\$1,115,850	\$908,250	\$1,167,750	\$583,875	\$908,250	\$1,115,850	\$908,250	\$1,167,750	\$583,875
			\$0	\$454,125	\$454,125	\$454,125	\$1,751,625	\$875,937	\$454,125	\$1,115,850	\$454,125	\$1,751,625	\$875,937	\$454,125	\$1,115,850	\$454,125	\$1,751,625	\$875,937
			\$0	\$1,362,375	\$1,362,375	\$1,362,375	\$5,263,750	\$2,617,812	\$1,362,375	\$5,263,750	\$2,617,812	\$5,263,750	\$2,617,812	\$5,263,750	\$2,617,812	\$5,263,750	\$2,617,812	\$5,263,750

# DRAFT

Figure C-2  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Expenditure Estimate Notes

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary (Includes Aerojet)  
 No. Mather Commerce Center

Ref.	Item	Description	Assumptions	Fiscal Year Ending									
				2004	2005	2006	2007	2008	2009	2010	2011	2012	
14	Public Works Administration	See Figure C-7	General Fund Expenditure	\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233	
15	Site Development Services	See Figure C-7	100% from Restricted Revenues	\$0	\$733,039	\$751,018	\$768,998	\$792,117	\$814,205	\$832,185	\$850,164	\$868,144	
	Restricted Revenue Funded			\$0	\$733,039	\$751,018	\$768,998	\$792,117	\$814,205	\$832,185	\$850,164	\$868,144	
	<b>Total Site Development Services</b>			\$0	\$733,039	\$751,018	\$768,998	\$792,117	\$814,205	\$832,185	\$850,164	\$868,144	
16	Office Rent/Supplies	\$1.60 sq. ft./month	Real Inc. 0.0%	\$218,880	\$218,880	\$218,880	\$218,880	\$218,880	\$218,880	\$218,880	\$218,880	\$218,880	
	Temporary Rental	11,400 sq. ft.											
	Capacity for 38.0 F.T.E's at 300 sq. ft. per employee												
	FTEs (excludes contract empl.)												
	Annual Supplies	\$2,000	per FTE	8.50	17.0	24.0	28.0	29.0	29.0	29.0	33.0	33.0	
	Initial Computers, and Furnishings	\$10,000	per FTE	\$17,000	\$34,000	\$48,000	\$56,000	\$58,000	\$58,000	\$64,000	\$66,000	\$66,000	
	<b>Total Office Rent and Supplies</b>			\$85,000	\$85,000	\$70,000	\$40,000	\$10,000	\$0	\$30,000	\$10,000	\$0	
				\$320,880	\$337,880	\$336,880	\$314,880	\$286,880	\$276,880	\$312,880	\$294,880	\$284,880	
17	Insurance	2.0%	of total GF expenses excluding non-department costs.	\$320,503	\$320,503	\$334,632	\$346,418	\$355,310	\$362,174	\$371,877	\$378,963	\$385,853	
18	Jail Booking Fees [NOT USED]												
	Bookings - Intake	FY 1999-2000											
	Bookings - Classification	1,349	0.03 bookings/person	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Fee Per-Booking	811	0.02 bookings/person	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>Total Jail Booking Fees</b>	\$0.00 - Intake	\$0.00 - Classification	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	General Plan and Code Development			\$30,000	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	
20	Contingency	Based on 5% of total GF costs excluding contingency. 5.0%		\$136,796	\$844,177	\$880,155	\$899,110	\$920,384	\$937,387	\$963,929	\$981,100	\$998,170	
21	County Loan Repayment												
	Initial FY 2002-03 Services	FY 1999/00 Totals	Per Capita Costs										
	Sheriff (includes traffic enforc.) [4]	\$11,370,138	\$217.89	\$11,497,388									
	Animal Control (net of revenue)	\$89,632	\$1.72	\$90,635									
	Planning	\$168,689	\$3.23	\$170,577									
	Public Works	\$0	\$0.00	\$0									
	Less Property Tax (First Year)	n/a	n/a	\$0									
	Less Sales Tax (First 3 months)	n/a	n/a	\$0									
	Less partial prepayment of service cost	n/a	n/a	\$0									
	<b>Total</b>	\$11,628,459		\$5,772,847									
	Loan Repayment	5 years	(Loan inflated to 2002 \$) 5.50% real rate	\$0	\$1,455,811	\$1,455,811	\$1,455,811	\$1,455,811	\$1,455,811	\$0	\$0	\$0	
	<b>Loan Repayment (4) (2000 \$)</b>			\$3,500,000	\$1,286,724	\$1,255,341	\$1,224,723	\$1,194,852	\$1,165,709	\$0	\$0	\$0	
22	Road Fund - Road Maintenance Expenditures Equal to Revenues	Net Road Maintenance Revenues		\$2,242,271	\$2,264,543	\$2,287,574	\$2,310,889	\$2,333,847	\$2,363,036	\$2,391,065	\$2,236,546	\$2,284,597	

"cost\_notes"

- [1] Special election is required if cityhood election is not done during regularly scheduled election. Cost of Special Election is greater than a regular election.
- [2] Slightly higher costs for City Attorney services are expected during the first fiscal year of operation.
- [3] Based on Rancho Cordova's share of total City revenues within Sacramento County
- [4] See Figure A-7 for annual persons served percentage increase.
- [5] No traffic enforcement cost is borrowed during the first year. The California Highway Patrol will provide up to 12 months of traffic enforcement without charge to a new city following incorporation.

# DRAFT

Figure C-3  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 City Manager and City Clerk Cost Estimates

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary (Includes Aerojet)  
 No Mather Commerce Center

Description	Assumptions	Fiscal Year Ending												
		2004	2005	2006	2007	2008	2009	2010	2011	2012				
<b>City Manager Office</b>														
City Manager		1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$105,000	\$105,000	\$105,525	\$106,053	\$106,583	\$107,116	\$107,651	\$108,190	\$108,731	\$109,274	\$109,819	\$110,367	\$110,917	\$111,469
Benefits	30%	\$31,500	\$31,658	\$31,816	\$31,975	\$32,135	\$32,295	\$32,457	\$32,619	\$32,782	\$32,947	\$33,113	\$33,280	\$33,448
Subtotal		\$136,500	\$137,183	\$137,868	\$138,558	\$139,251	\$139,947	\$140,647	\$141,350	\$142,057	\$142,766	\$143,477	\$144,190	\$144,905
Assistant to City Manager - FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Annual Salary	\$70,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	30%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin. Secretary - FTE		1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$38,000	\$38,190	\$38,381	\$38,573	\$38,766	\$38,960	\$39,154	\$39,350	\$39,547	\$39,746	\$39,946	\$40,147	\$40,349	\$40,552
Benefits	30%	\$11,400	\$11,457	\$11,514	\$11,572	\$11,630	\$11,688	\$11,746	\$11,805	\$11,864	\$11,923	\$11,982	\$12,042	\$12,102
Subtotal		\$49,400	\$49,647	\$49,895	\$50,145	\$50,395	\$50,647	\$50,901	\$51,155	\$51,411	\$51,667	\$51,924	\$52,182	\$52,441
Internal Assistant - FTE		0.0	0.0	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$32,000	\$0	\$0	\$16,160	\$32,482	\$32,645	\$32,808	\$32,972	\$33,137	\$33,302	\$33,467	\$33,633	\$33,800	\$33,967
Benefits	30%	\$0	\$0	\$4,848	\$9,745	\$9,793	\$9,842	\$9,891	\$9,940	\$9,989	\$10,039	\$10,089	\$10,139	\$10,189
Subtotal		\$0	\$0	\$21,009	\$42,227	\$42,438	\$42,650	\$42,862	\$43,075	\$43,288	\$43,501	\$43,714	\$43,927	\$44,141
FTE Summary		2.0	2.0	2.5	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Personnel Subtotal		\$185,900	\$186,830	\$208,772	\$323,301	\$324,918	\$326,543	\$328,168	\$329,793	\$331,418	\$333,043	\$334,668	\$336,293	\$337,918
Other Costs - Materials & Supplies		\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
<b>Total City Manager Office Expenses</b>		\$265,900	\$266,830	\$288,772	\$403,301	\$404,918	\$406,543	\$408,168	\$409,793	\$411,418	\$413,043	\$414,668	\$416,293	\$417,918
<b>City Clerk Office</b>														
City Clerk - FTE		1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$70,000	\$70,350	\$70,702	\$71,055	\$71,411	\$71,768	\$72,126	\$72,487	\$72,849	\$73,212	\$73,576	\$73,941	\$74,307	\$74,674
Benefits	30%	\$21,000	\$21,105	\$21,211	\$21,317	\$21,423	\$21,530	\$21,638	\$21,746	\$21,855	\$21,964	\$22,073	\$22,183	\$22,293
Subtotal		\$91,000	\$91,455	\$91,912	\$92,372	\$92,834	\$92,898	\$93,364	\$93,830	\$94,297	\$94,764	\$95,231	\$95,700	\$96,169
Clerk/Secretary - FTE		0.0	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$32,000	\$0	\$16,080	\$32,321	\$32,482	\$32,645	\$32,808	\$32,972	\$33,137	\$33,302	\$33,467	\$33,633	\$33,800	\$33,967
Benefits	30%	\$0	\$4,824	\$9,696	\$9,745	\$9,793	\$9,842	\$9,891	\$9,940	\$9,989	\$10,039	\$10,089	\$10,139	\$10,189
Subtotal		\$0	\$20,904	\$42,017	\$42,227	\$42,438	\$42,650	\$42,862	\$43,075	\$43,288	\$43,501	\$43,714	\$43,927	\$44,141
FTE Summary		1.0	1.5	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Other Costs		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Legal Notices		\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Other Costs		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Subtotal Other Costs		\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
<b>Total City Clerk Office Expenses</b>		\$191,000	\$187,359	\$208,929	\$209,599	\$210,272	\$210,948	\$211,624	\$212,300	\$212,976	\$213,652	\$214,328	\$215,004	\$215,680

\*city\_mgr\*



# DRAFT

Figure C-4  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Finance Department Cost Estimates

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary (Includes Aerojet)  
 No Mather Commerce Center

Description	Fiscal Year Ending									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	
<b>Finance Department</b>										
Finance Director - FTE										
Annual Salary	\$90,000	\$90,450	\$90,902	\$91,357	\$91,814	\$92,273	\$92,734	\$93,198	\$93,664	
Benefits	\$27,000	\$27,135	\$27,271	\$27,407	\$27,544	\$27,682	\$27,820	\$27,959	\$28,099	
Subtotal	\$117,000	\$117,585	\$118,173	\$118,764	\$119,358	\$119,954	\$120,554	\$121,157	\$121,763	
Accountant/Budg. Analyst - FTE										
Annual Salary	\$42,000	\$42,210	\$42,421	\$42,633	\$42,846	\$43,061	\$43,276	\$43,494	\$43,719	
Benefits	\$12,600	\$12,663	\$12,726	\$12,790	\$12,854	\$12,918	\$12,983	\$13,048	\$13,113	
Subtotal	\$54,600	\$54,873	\$55,147	\$55,423	\$55,700	\$55,979	\$56,257	\$56,535	\$56,813	
Accounting Technician - FTE										
Annual Salary	\$16,000	\$16,080	\$16,161	\$16,242	\$16,323	\$16,404	\$16,485	\$16,566	\$16,647	
Benefits	\$4,800	\$4,824	\$4,848	\$4,872	\$4,896	\$4,920	\$4,944	\$4,968	\$5,000	
Subtotal	\$20,800	\$20,904	\$21,009	\$21,114	\$21,219	\$21,324	\$21,429	\$21,534	\$21,639	
Secretary/Clerical - FTE										
Annual Salary	\$15,000	\$15,150	\$15,301	\$15,452	\$15,603	\$15,754	\$15,905	\$16,056	\$16,207	
Benefits	\$4,500	\$4,545	\$4,590	\$4,635	\$4,680	\$4,725	\$4,770	\$4,815	\$4,860	
Subtotal	\$19,500	\$19,695	\$19,891	\$20,087	\$20,283	\$20,479	\$20,675	\$20,871	\$21,067	
FTE Summary										
Personnel Subtotal	\$211,900	\$232,557	\$254,728	\$276,900	\$299,073	\$321,244	\$343,415	\$365,586	\$387,757	
Other Costs	\$150,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
<b>Total Finance Department Expenses</b>	<b>\$361,900</b>	<b>\$332,557</b>	<b>\$354,728</b>	<b>\$376,900</b>	<b>\$399,073</b>	<b>\$421,244</b>	<b>\$443,415</b>	<b>\$465,586</b>	<b>\$487,757</b>	

\*city finance\*

# DRAFT

Figure C-5  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Administrative Services Cost Estimates

LAFCO Recommended  
 Boundary (Includes Aerojet)  
 No Mather-Commerce Center

CFA Addendum - Dated May 1, 2002

Description	Assumptions	Fiscal Year Ending										
		2004	2005	2006	2007	2008	2009	2010	2011	2012		
<b>Administrative Services</b>												
<b>Human Resources</b>												
Human Resources Director - FTE												
Annual Salary	\$72,000	0.0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Benefits	30%	\$0	\$36,180	\$36,361	\$36,543	\$36,725	\$36,909	\$37,094	\$37,279	\$37,465	\$37,650	\$37,835
Subtotal		\$0	\$10,854	\$10,908	\$10,963	\$11,018	\$11,073	\$11,128	\$11,184	\$11,240	\$11,295	\$11,350
		0.0	\$47,034	\$47,269	\$47,506	\$47,743	\$47,982	\$48,222	\$48,463	\$48,705	\$48,947	\$49,189
Admin. Analyst/H.R. Tech. - FTE												
Annual Salary	\$35,000	0.0	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Benefits	30%	\$0	\$17,588	\$35,351	\$35,528	\$35,705	\$35,884	\$36,063	\$36,244	\$36,425	\$36,606	\$36,787
Subtotal		\$0	\$5,276	\$10,605	\$10,658	\$10,712	\$10,765	\$10,819	\$10,873	\$10,927	\$10,981	\$11,035
		\$0	\$22,864	\$45,956	\$46,186	\$46,417	\$46,649	\$46,882	\$47,117	\$47,352	\$47,587	\$47,822
Internal Clerk - FTE												
Annual Salary	\$30,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Benefits	30%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Costs	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
<b>Human Resources Subtotal</b>		<b>\$25,000</b>	<b>\$94,898</b>	<b>\$118,225</b>	<b>\$118,691</b>	<b>\$119,160</b>	<b>\$119,631</b>	<b>\$120,104</b>	<b>\$120,579</b>	<b>\$121,057</b>	<b>\$121,535</b>	<b>\$122,013</b>
<b>Information Services</b>												
Information Services Manager - FTE												
Annual Salary	\$65,000	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Benefits	30%	\$0	\$0	\$0	\$65,980	\$66,310	\$66,641	\$66,975	\$67,309	\$67,646	\$67,983	\$68,320
Subtotal		\$0	\$0	\$0	\$19,794	\$19,893	\$19,992	\$20,092	\$20,193	\$20,294	\$20,395	\$20,496
		\$0	\$0	\$0	\$85,774	\$86,203	\$86,634	\$87,067	\$87,502	\$87,937	\$88,372	\$88,807
Information Services Technician - FTE												
Annual Salary	\$45,000	0.5	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Benefits	30%	\$22,500	\$22,613	\$45,451	\$45,678	\$45,907	\$46,136	\$46,367	\$46,598	\$46,829	\$47,060	\$47,291
Subtotal		\$6,750	\$6,784	\$13,635	\$13,704	\$13,772	\$13,841	\$13,910	\$13,980	\$14,049	\$14,118	\$14,187
		\$29,250	\$29,396	\$59,086	\$59,382	\$59,679	\$59,977	\$60,277	\$60,577	\$60,877	\$61,177	\$61,477
Other Costs	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
<b>Information Services Subtotal</b>		<b>\$89,250</b>	<b>\$89,396</b>	<b>\$119,086</b>	<b>\$120,516</b>	<b>\$120,882</b>	<b>\$120,611</b>	<b>\$120,344</b>	<b>\$120,077</b>	<b>\$119,810</b>	<b>\$119,543</b>	<b>\$119,276</b>



# DRAFT

Figure C-6  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Planning Department Cost Estimates

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
 Boundary (Includes Aerojet)  
 No Mather Commerce Center

Description	Fiscal Year Ending									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	
<b>Planning Department</b>										
Planning Director - FTE [1]										
Annual Salary	\$90,000	\$90,450	\$90,902	\$91,357	\$91,814	\$92,273	\$92,734	\$93,198	\$93,664	
Benefits	\$13,500	\$27,135	\$27,271	\$27,407	\$27,544	\$27,682	\$27,820	\$27,959	\$28,099	
Subtotal	\$58,500	\$117,585	\$118,173	\$118,764	\$119,358	\$119,954	\$120,554	\$121,157	\$121,763	
Senior Planner - FTE										
Annual Salary	\$30,000	\$120,600	\$181,805	\$182,714	\$183,627	\$184,545	\$185,468	\$186,395	\$187,327	
Benefits	\$9,000	\$36,180	\$54,541	\$54,814	\$55,088	\$55,364	\$55,640	\$55,919	\$56,198	
Subtotal	\$39,000	\$156,780	\$236,346	\$237,528	\$238,715	\$239,909	\$241,108	\$242,314	\$243,525	
Associate or Assistant Planners - FTE										
Annual Salary	\$45,000	\$135,675	\$181,805	\$228,392	\$229,534	\$230,682	\$231,835	\$232,994	\$234,159	
Benefits	\$0	\$40,703	\$54,541	\$68,518	\$68,860	\$69,204	\$69,550	\$69,898	\$70,248	
Subtotal	\$0	\$176,378	\$236,346	\$296,909	\$298,394	\$299,886	\$301,385	\$302,892	\$304,407	
Secretary/Clerical - FTE										
Annual Salary	\$30,000	\$30,150	\$60,602	\$60,905	\$61,209	\$61,515	\$61,823	\$62,132	\$62,442	
Benefits	\$0	\$9,045	\$18,180	\$18,271	\$18,363	\$18,455	\$18,547	\$18,640	\$18,733	
Subtotal	\$0	\$39,195	\$78,782	\$79,176	\$79,572	\$79,970	\$80,369	\$80,771	\$81,175	
FTE Summary	1.0	7.0	10.0	11.0	11.0	11.0	11.0	11.0	11.0	
Personnel Subtotal	\$97,500	\$489,938	\$669,647	\$732,377	\$736,039	\$739,719	\$743,417	\$747,134	\$750,870	
Other Costs										
Planning Consultants	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
Mapping Reproduction	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
Planning Commission Expense	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
Miscellaneous Other Costs	\$10,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	
Other Cost Subtotal	\$110,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	
<b>Total Planning Department Expenses</b>	<b>\$207,500</b>	<b>\$629,938</b>	<b>\$809,647</b>	<b>\$872,377</b>	<b>\$876,039</b>	<b>\$879,719</b>	<b>\$883,417</b>	<b>\$887,134</b>	<b>\$890,870</b>	

"Planning"

[1] Assumes Planning Director is hired with 6 months remaining in the first fiscal year of the City.

# DRAFT

Figure C-7  
Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
Public Works and Site Development Cost Estimates

CFA Addendum - Dated May 1, 2002

LAFCO Recommended  
Boundary (Includes Aerojet)  
No Mather Commerce Center

Description	Fiscal Year Ending										
	2004	2005	2006	2007	2008	2009	2010	2011	2012		
<b>Assumptions</b>											
<b>Public Works Department - General Fund</b>											
Public Works Director - FTE [1]	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$41,000	\$82,410	\$82,822	\$83,236	\$83,652	\$84,071	\$84,491	\$84,913	\$85,338	\$85,763	\$86,188
Benefits	\$12,300	\$24,723	\$24,847	\$24,971	\$25,096	\$25,221	\$25,347	\$25,474	\$25,601	\$25,728	\$25,855
Subtotal	\$53,300	\$107,133	\$107,669	\$108,207	\$108,748	\$109,292	\$109,838	\$110,387	\$110,939	\$111,487	\$112,035
Secretary/Clerical - FTE	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Annual Salary	\$15,000	\$15,075	\$15,150	\$15,226	\$15,302	\$15,379	\$15,456	\$15,533	\$15,611	\$15,688	\$15,765
Benefits	\$4,500	\$4,523	\$4,545	\$4,568	\$4,591	\$4,614	\$4,637	\$4,660	\$4,683	\$4,706	\$4,729
Subtotal	\$19,500	\$19,598	\$19,695	\$19,794	\$19,893	\$19,992	\$20,092	\$20,193	\$20,294	\$20,395	\$20,496
FTE Summary (excludes site dev. emp.)	1.0	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Personnel Subtotal	\$72,800	\$126,731	\$127,364	\$128,001	\$128,641	\$129,284	\$129,931	\$130,580	\$131,233	\$131,886	\$132,539
Other Costs	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
<b>Total Public Works Dept. Expenses</b>	<b>\$122,800</b>	<b>\$176,731</b>	<b>\$177,364</b>	<b>\$178,001</b>	<b>\$178,641</b>	<b>\$179,284</b>	<b>\$179,931</b>	<b>\$180,580</b>	<b>\$181,233</b>	<b>\$181,886</b>	<b>\$182,539</b>
<b>Site Development Services</b>											
Estimated Cost for Rancho Cordova Area	\$0	\$733,039	\$751,018	\$768,998	\$792,117	\$814,205	\$832,185	\$850,164	\$868,144	\$886,124	\$904,104
FY 1999/00 Estimate	\$689,364										
Based on 2000 est. pop. \$13.21 per capita											

[1] Assumes Public Works Director is hired with 6 months remaining in the first fiscal year of the City.

"pub\_works"

# DRAFT

Figure D-1

## Rancho Cordova Incorporation Comprehensive Fiscal Analysis Change in GENERAL FUND Revenues and Expenses to Sacramento County [1]

LAFCO Recommended  
Boundary (Includes Aerojet)  
No Mather Commerce Center

Item	Fiscal Year	
	1999-2000	Source
<b>Revenues Transferred or Lost</b>		
Property Taxes (Includes HOPTR)	\$3,842,692	Figure B-3 (EPS estimate)
Sales Tax [2]	\$9,786,433	State Board of Equalization based on 1999-2000 estimate
Transient Occupancy Tax	\$1,917,178	County of Sacramento based on 1999-2000 estimate
Utility User Tax	\$2,309,498	Figure B-2, Note 3 (EPS Estimate)
Real Property Transfer Tax	\$197,959	County of Sacramento based on 1999-2000 estimate
Franchise Fees	\$124,639	Figure B-2, Note 7 (EPS estimate)
Business License Tax	\$60,638	County of Sacramento based on 1999-2000 estimate
<b>Total Revenues Transferred</b>	<b>\$18,239,037</b>	
<b>Expenses (Net of Revenue Offsets)</b>		
Sheriff	\$11,159,617	Sacramento County Sheriff's Dept. estimate
Animal Control	\$86,946	Sacramento County Animal Care and Regulation Dept. estimate
Planning	\$156,041	Sacramento County Planning Dept. estimate
Public Works	\$0	Sacramento County Public Works Dept. estimate
<b>Total Expenses Transferred</b>	<b>\$11,402,604</b>	
<b>County Surplus or (Deficit) after Additional Future Revenues</b>	<b>(\$6,836,433)</b>	

Source: Sacramento County Sheriff, Animal Care & Regulation, Planning, Public Works, and Finance Departments. "net\_fiscal"

[1] Calculations are based on actual revenues and expenses for Fiscal Year 1999-2000.

[2] Based on sales tax estimate through June 30, 2000. Estimate also includes 12% for unallocated sales tax.

[3] Sacramento County Public Works indicates there are no General Fund costs for public works services that would be lost by the County. Public works costs are offset by fee revenues.

# DRAFT

Figure D-2  
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
 Calculation of Cost Transferred to New City - Govt. Code Section 56815

LAFCO Recommended  
 Boundary (Includes Aerojet)  
 No Mather Commerce Center

Fiscal Year 1999-2000 County Cost Estimates	Total Cost	Less		Direct Cost	Offsetting Revenue	Net Cost Transferred
		Countywide A-87 Indirect Cost	[1]			
Sheriff	\$11,604,590	\$210,521	\$11,394,068	\$234,451	\$11,159,617	
Animal Control	\$132,748	\$2,686	\$130,062	\$43,116	\$86,946	
Planning	\$570,411	\$12,648	\$557,763	\$401,722	\$156,041	
Public Works	\$2,309,526	\$407,321	\$1,902,205	\$1,902,205	\$0	
<b>Total</b>	<b>\$14,617,274</b>	<b>\$633,176</b>	<b>\$13,984,098</b>	<b>\$2,581,494</b>	<b>\$11,402,604</b>	

"cost\_xfer"

[1] Direct cost includes department direct and indirect (department allocated) costs.

[2] Includes revenues from fees, charges, or grants that the new City would be able to use to offset the cost of service. Does not include restricted revenues received by the County that would not be subject to transfer to the new City.

Source: Sacramento County Departments of Animal Care and Regulation, Planning, Public Works, and the County of Sacramento Sheriff.

**DRAFT**

Figure D-3  
Rancho Cordova Incorporation Comprehensive Fiscal Analysis  
Change in ROAD FUND Revenues and Expenses to Sacramento County [1]

LAFCO Recommended  
Boundary (Includes Aerojet)  
No Mather Commerce Center

Item	Fiscal Year 1999-2000	Source
<b>Revenues Transferred or Lost</b>		
Road Fund Property Tax	\$17,664	Figure B-3 (EPS estimate)
State Shared 2106c Revenues	\$128,544	EPS estimate
Measure A Revenue	\$836,408	SACOG estimate based on 1999-2000 data
<b>Total Revenues Transferred</b>	<b>\$982,616</b>	
<b>Expenses (Net of Revenue Offsets)</b>		
Road Maintenance	\$1,768,800	Sacramento County Dept. of Transp. estimate
<b>County Surplus or (Deficit)</b>	<b>\$786,184</b>	

[1] Calculations are based on actual revenues and expenses for Fiscal Year 1999-2000.

Source: Sacramento County Auditor-Controller, Department of Transportation, and Transportation Commission, and SACOG.