

PUBLIC REVIEW DRAFT TECHNICAL APPENDICES

BUDGET MODELS FOR RANCHO CORDOVA INCORPORATION BOUNDARY ALTERNATIVES

Prepared for:

Sacramento Local Agency Formation Commission

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July 27, 2001

EPS #9293

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ALTERNATIVE 1

Exclusion of Mather Field and Areas East of Sunrise Boulevard Alternative

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Figure A-1
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis
 Summary of Revenues and Expenses (All figures in Constant 2000 \$'s)
 Administrative Review Draft CFA - Dated May 8, 2001

Item	Fiscal Year Ending									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	
GENERAL FUND										
Total General Fund Revenues	\$16,021,438	\$23,467,127	\$23,781,671	\$24,033,599	\$24,326,089	\$24,572,575	\$24,814,628	\$24,272,875	\$24,541,346	
Total General Fund Expenditures	\$3,111,590	\$17,885,838	\$18,113,342	\$17,989,331	\$18,162,194	\$18,382,855	\$17,654,484	\$17,839,387	\$17,961,917	
General Fund Operating Surplus (Deficit)	\$12,909,847	\$5,581,289	\$5,668,328	\$6,044,267	\$6,163,895	\$6,189,720	\$7,160,145	\$6,433,488	\$6,579,429	
Prior to Mitigation [1]										
Less Mitigation Payment to County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Net Annual Balance After Mitigation Payments	\$12,909,847	\$5,581,289	\$5,668,328	\$6,044,267	\$6,163,895	\$6,189,720	\$7,160,145	\$6,433,488	\$6,579,429	
ROAD MAINTENANCE FUND										
Road Fund Revenues	\$2,236,103	\$2,241,761	\$2,247,474	\$2,253,129	\$2,258,782	\$2,270,658	\$2,281,373	\$1,966,347	\$1,977,964	
Road Fund Expenses	\$2,236,103	\$2,241,761	\$2,247,474	\$2,253,129	\$2,258,782	\$2,270,658	\$2,281,373	\$1,966,347	\$1,977,964	
Road Fund Operating Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
OTHER RESTRICTED FUND										
Other Restricted Fund Revenues	\$0	\$837,674	\$841,430	\$845,186	\$1,112,951	\$1,068,411	\$864,567	\$868,323	\$872,079	
Other Restricted Fund Expenditures	\$0	\$837,674	\$841,430	\$845,186	\$1,112,951	\$1,068,411	\$864,567	\$868,323	\$872,079	
Other Restr. Fund Operating Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
All Funds Operating Surplus (Deficit)	\$12,909,847	\$5,581,289	\$5,668,328	\$6,044,267	\$6,163,895	\$6,189,720	\$7,160,145	\$6,433,488	\$6,579,429	

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[1] General fund operating surplus (deficit) is prior to mitigation payment to County (if required).

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

Administrative Review Draft CFA - Dated May 8, 2001

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Item	Fiscal Year Ending									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	
General Fund Revenues										
Property Taxes [1]	\$0	\$4,154,476	\$4,276,956	\$4,385,820	\$4,494,364	\$4,602,591	\$4,730,985	\$4,865,405	\$4,970,477	
Sales Tax [2]	\$7,265,412	\$9,788,184	\$9,889,152	\$9,990,120	\$10,091,088	\$10,192,056	\$10,293,024	\$10,393,992	\$10,494,960	
Utility User Tax	\$2,482,555	\$2,513,124	\$2,546,302	\$2,579,481	\$2,612,659	\$2,645,838	\$2,679,017	\$2,712,196	\$2,745,375	
Real Property Transfer Tax	\$119,966	\$123,249	\$126,522	\$129,785	\$133,059	\$136,283	\$140,132	\$143,262	\$146,392	
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	\$169,314	\$170,626	\$171,939	\$173,251	\$174,563	\$176,907	\$179,044	\$180,357	\$181,669	
Business License Tax	\$95,350	\$96,849	\$98,347	\$99,846	\$101,344	\$102,843	\$104,341	\$105,840	\$107,338	
Building Permit Fees (Fund Transfer In)	\$0	\$32,438	\$32,438	\$32,438	\$71,363	\$63,578	\$32,438	\$32,438	\$32,438	
Planning Fees	\$0	\$197,384	\$247,259	\$248,146	\$249,036	\$249,932	\$250,831	\$292,121	\$293,232	
Fines and Penalties	\$52,961	\$53,285	\$53,609	\$53,933	\$54,257	\$54,970	\$55,605	\$55,929	\$56,253	
Jail Booking Reimbursement	\$268,679	\$270,312	\$271,946	\$273,580	\$277,175	\$280,377	\$282,010	\$283,644	\$285,278	
State Motor Vehicle License Fees	\$3,650,023	\$3,650,023	\$3,650,023	\$3,650,023	\$3,650,023	\$3,650,023	\$3,650,023	\$3,650,023	\$3,650,023	
Investment Earnings	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
Total General Fund Revenues	\$16,021,438	\$23,467,127	\$23,781,671	\$24,033,599	\$24,326,089	\$24,572,575	\$24,814,628	\$24,272,875	\$24,541,346	
General Fund Expenditures										
City Council	\$79,000	\$74,000	\$75,000	\$76,000	\$77,000	\$78,000	\$79,000	\$80,000	\$81,000	
Elections	\$20,863	\$0	\$21,246	\$0	\$21,654	\$0	\$22,031	\$0	\$22,286	
City Manager	\$265,900	\$379,189	\$380,684	\$403,301	\$404,918	\$406,543	\$408,175	\$409,816	\$411,465	
City Clerk	\$211,800	\$187,359	\$187,921	\$209,599	\$210,272	\$210,948	\$211,628	\$212,311	\$212,998	
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	\$333,720	\$334,888	\$357,282	\$414,547	\$416,120	\$417,700	\$419,289	
Administrative Services	\$171,050	\$398,108	\$464,619	\$466,467	\$498,163	\$500,179	\$502,205	\$504,241	\$506,287	
Property Tax Administration	\$123,523	\$126,867	\$130,607	\$133,932	\$137,246	\$140,551	\$144,472	\$148,577	\$151,785	
LAFCo Cost Share	\$11,395	\$11,680	\$11,972	\$12,271	\$12,578	\$12,892	\$13,215	\$13,545	\$13,883	
Law Enforcement	\$0	\$12,323,113	\$12,398,009	\$12,472,905	\$12,554,648	\$12,718,093	\$12,859,406	\$12,934,302	\$13,009,199	
Animal Control	\$0	\$90,114	\$90,662	\$91,210	\$91,758	\$92,964	\$94,037	\$94,585	\$95,133	
Planning	\$168,500	\$394,768	\$494,519	\$496,291	\$498,073	\$499,863	\$501,663	\$584,242	\$586,463	
Public Works Administration	\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233	
Non-Departmental [3]	\$876,688	\$1,060,322	\$1,018,597	\$804,609	\$813,764	\$823,415	\$818,830	\$835,649	\$829,735	
Contingency	\$148,171	\$803,240	\$815,256	\$810,504	\$819,861	\$831,466	\$840,690	\$849,495	\$855,329	
Loan Re-payment to County [4]	\$0	\$1,017,792	\$992,968	\$968,749	\$945,121	\$922,069	\$0	\$0	\$0	
Total General Fund Expenditures	3,111,590	\$17,885,838	\$18,113,342	\$17,989,331	\$18,162,194	\$18,382,855	\$17,654,484	\$17,839,387	\$17,961,917	
General Fund Operating Surplus (Deficit) [5]	\$12,909,847	\$5,581,289	\$5,668,328	\$6,044,267	\$6,163,895	\$6,189,720	\$7,160,145	\$6,433,488	\$6,579,429	
Less Mitigation Payment to County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Net Annual Balance After Mitigation Payments	\$12,909,847	\$5,581,289	\$5,668,328	\$6,044,267	\$6,163,895	\$6,189,720	\$7,160,145	\$6,433,488	\$6,579,429	

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

Administrative Review Draft CFA - Dated May 8, 2001

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Item	Fiscal Year Ending									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	
Road Maintenance Fund Revenues										
Gas Taxes	\$1,371,260	\$1,371,260	\$1,371,260	\$1,371,260	\$1,371,260	\$1,371,260	\$1,371,260	\$1,050,469	\$1,056,449	
Measure A	\$847,352	\$852,536	\$857,719	\$862,903	\$868,087	\$879,495	\$889,655	\$894,838	\$900,022	
Road Fund Property Tax	\$17,491	\$17,965	\$18,494	\$18,965	\$19,435	\$19,903	\$20,458	\$21,039	\$21,493	
Total Road Maintenance Fund Revenues	\$2,236,103	\$2,241,761	\$2,247,474	\$2,253,129	\$2,258,782	\$2,270,658	\$2,281,373	\$1,966,347	\$1,977,964	
Road Maintenance Fund Expenditures										
Road Maint. Expenditures (100% of rev.'s)	\$2,236,103	\$2,241,761	\$2,247,474	\$2,253,129	\$2,258,782	\$2,270,658	\$2,281,373	\$1,966,347	\$1,977,964	
Road Fund Operating Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Restricted Revenues										
Building and Permit Fees (100% Cost Portion)	\$0	\$216,250	\$216,250	\$216,250	\$475,750	\$423,850	\$216,250	\$216,250	\$216,250	
Public Works - Site Development Services	\$0	\$621,424	\$625,180	\$628,936	\$637,201	\$644,561	\$648,317	\$652,073	\$655,829	
Total Other Restricted Revenues	\$0	\$837,674	\$841,430	\$845,186	\$1,112,951	\$1,068,411	\$864,567	\$868,323	\$872,079	
Other Restricted Expenditures										
Building and Permit Fees (100% Cost Portion)	\$0	\$216,250	\$216,250	\$216,250	\$475,750	\$423,850	\$216,250	\$216,250	\$216,250	
Public Works - Site Development Services	\$0	\$621,424	\$625,180	\$628,936	\$637,201	\$644,561	\$648,317	\$652,073	\$655,829	
Total Other Restricted Expenditures	\$0	\$837,674	\$841,430	\$845,186	\$1,112,951	\$1,068,411	\$864,567	\$868,323	\$872,079	
Other Restr. Funds Operating Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
All Fund Operating Surplus (Deficit)	\$12,909,847	\$5,581,289	\$5,668,328	\$6,044,267	\$6,163,895	\$6,189,720	\$7,160,145	\$6,433,488	\$6,579,429	

"final_sum"

- [1] Sacramento County retains the first year of property tax until proper legal transfer can take place.
- [2] 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.
- [3] Non-Departmental includes office rent, supplies, insurance, and general plan and code development.
- [4] 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 first year property tax revenues and one quarter's worth of sales tax revenue.
- [5] General fund operating surplus (deficit) prior to mitigation payments to County (if required).

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

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Item	Value
Proposed City of Rancho Cordova	
2000 Estimates	
Population [1]	52,377
Retail Employment [2]	5,628
Other Employment [2]	46,212
Government/Education	5,760
Total Employment	57,600
Persons Served [3]	81,177
Registered Voters [4]	24,275
Population [1]	52,377
Voters as % of Population	46.3%
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
Sacramento County	
2000 Estimates	
Unincorporated Population [7]	642,700
City Population [7]	566,800
Total County Population	1,209,500
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.

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

Alternative I

Item	Value
First Year of Operations - Fiscal Year Ending [1]	2003
Dollars Discounted to Fiscal Year	2000
% of FY 2002-2003 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]	\$115,000
Market Value per Commercial Sq. Ft. (existing)	\$75
1999 Base Assessed Value within Proposed City [7]	\$1,934,558,813
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.

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

**Alternative
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Land Use	Unit Measure	Sq. Ft. per Acre [1]	Value Per Unit [2]
Single Family [3]	dwelling unit	N.A.	\$190,000
Multi-Family	dwelling unit	N.A.	\$75,000
Mobile Homes	dwelling unit	N.A.	\$40,000
Retail	square foot	10,890	\$110
Other Non-Residential	square foot	13,068	\$70

"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

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

Administrative Review Draft CFA - Dated May 8, 2001

Item	Calendar Year											
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
New Residential Development [1]						<i>units</i>						
Single Family	50	50	125	125	125	125	125	125	125	125	125	125
Multi-Family	-	-	-	-	-	-	-	150	120	-	0	-
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	50	50	125	125	125	125	125	275	245	125	125	125
New Redevelopment Residential [1]												
Single Family	-	-	-	-	-	-	-	-	-	-	-	-
Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
Total New Residential Units	50	50	125	125	125	125	125	275	245	125	125	125
New Non-Residential Development						<i>square feet</i>						
Retail [2]	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Other Non-Residential [3]	453,000	453,000	453,000	453,000	453,000	453,000	453,000	453,000	453,000	453,000	453,000	453,000
Subtotal	498,000	498,000	498,000	498,000	498,000	498,000	498,000	498,000	498,000	498,000	498,000	498,000
New Redevelopment Non-Residential [4]												
Retail	-	-	-	-	-	-	-	-	-	-	-	-
Other Non-Residential	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
Total New Non-Residential Development	498,000	498,000	498,000	498,000	498,000	498,000	498,000	498,000	498,000	498,000	498,000	498,000
Cumulative New Development Entire City						<i>units</i>						
Cumulative New Residential Development	50	100	225	350	475	600	725	850	975	1,100	1,225	1,350
Single Family	-	-	-	-	-	-	-	150	270	270	270	270
Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
Total Cumulative Dwelling Units	50	100	225	350	475	600	725	1,000	1,245	1,370	1,495	1,620
Cumulative New Non-Residential Development						<i>square feet</i>						
Retail	45,000	90,000	135,000	180,000	225,000	270,000	315,000	360,000	405,000	450,000	495,000	540,000
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
Total New Non-Residential Development	498,000	996,000	1,494,000	1,992,000	2,490,000	2,988,000	3,486,000	3,984,000	4,482,000	4,980,000	5,478,000	5,976,000

"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.

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

Administrative Review Draft CFA - Dated May 8, 2001

Item	Calendar Year											
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Population Projections												
New Population [1]	130	130	324	324	324	324	324	713	635	324	324	324
Cumulative Population [2]	52,507	52,637	52,961	53,285	53,609	53,933	54,257	54,970	55,605	55,929	56,253	56,577
Cumulative Registered Voters [3]	24,335	24,395	24,545	24,695	24,845	24,995	25,145	25,475	25,769	25,919	26,069	26,219
Proxy Population [4]	n/a	n/a	73,635	73,635	73,635	73,635	73,635	73,635	73,635	73,635	n/a	n/a
Annual Population Increase	0.25%	0.25%	0.62%	0.61%	0.61%	0.60%	0.60%	1.31%	1.16%	0.58%	0.58%	0.58%
Employment Projections												
New Employees [5]	100	100	100	100	100	100	100	100	100	100	100	100
Retail	755	755	755	755	755	755	755	755	755	755	755	755
Other Non-Retail	95	95	95	95	95	95	95	95	95	95	95	95
Government/Education [6]	950	950	950	950	950	950	950	950	950	950	950	950
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
Redevelopment	950	950	950	950	950	950	950	950	950	950	950	950
Total New Employees	5,728	5,828	5,928	6,028	6,128	6,228	6,328	6,428	6,528	6,628	6,728	6,828
Cumulative Employees	46,967	47,722	48,477	49,232	49,987	50,742	51,497	52,252	53,007	53,762	54,517	55,272
Retail	5,855	5,950	6,045	6,140	6,235	6,330	6,425	6,520	6,615	6,710	6,805	6,900
Other Non-Residential [7]	58,550	59,500	60,450	61,400	62,350	63,300	64,250	65,200	66,150	67,100	68,050	69,000
Government/Education [6]	81,782	82,387	83,186	83,985	84,784	85,583	86,382	87,570	88,680	89,479	90,278	91,077
Total Cumulative New Employees	2.78	2.82	2.85	2.87	2.90	2.93	2.96	2.96	2.97	3.00	3.02	3.05
Persons Served [8]												
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 46.3% 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 (450/year from 2001-2005 and 470/year from 2006-2012), 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.

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Figure A-8
Rancho Cordova Incorporation Comprehensive Fiscal Analysis
Assessed Value Calculation - All Figures in \$000's
Administrative Review Draft CFA - Dated May 8, 2001

Item	Fiscal Year Ending										
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Assessed Value Existing Development [1] (Inflated \$000's)	\$2,054,336	\$2,105,695	\$2,158,337	\$2,212,295	\$2,267,603	\$2,324,293	\$2,382,400	\$2,441,960	\$2,503,009	\$2,565,584	\$2,629,724
Assessed Value of New Development [2] (Inflated \$000's)											
New Development											
Single Family [3]	N.A.	\$9,500	\$9,738	\$24,952	\$25,576	\$26,216	\$26,871	\$27,543	\$28,231	\$28,937	\$29,660
Multi-Family	N.A.	-	-	-	-	-	-	-	\$13,373	\$10,966	-
Mobile Homes	N.A.	-	-	-	-	-	-	-	-	-	-
Retail	N.A.	\$4,950	\$5,074	\$5,201	\$5,331	\$5,464	\$5,600	\$5,740	\$5,884	\$6,031	\$6,182
Other Non-Residential	N.A.	\$31,710	\$32,503	\$33,315	\$34,148	\$35,002	\$35,877	\$36,774	\$37,693	\$38,636	\$39,601
Total A.V. from New Development	-	\$46,160	\$47,314	\$63,468	\$65,055	\$66,681	\$68,348	\$70,057	\$85,181	\$84,569	\$75,444
Cumulative A.V. from New Development	-	\$46,160	\$94,490	\$160,037	\$228,612	\$300,323	\$375,279	\$453,592	\$548,752	\$645,394	\$735,036
Total Assessed Value (Inflated \$000's)	\$2,054,336	\$2,151,855	\$2,252,826	\$2,372,332	\$2,496,215	\$2,624,616	\$2,757,679	\$2,895,552	\$3,051,761	\$3,210,978	\$3,364,760
Total Assessed Value (Constant \$000's)	\$2,054,336	\$2,099,370	\$2,144,273	\$2,202,946	\$2,261,448	\$2,319,778	\$2,377,938	\$2,435,927	\$2,504,723	\$2,571,121	\$2,628,545
Percentage Change in A.V. (Inflated \$000's)	N.A.	4.7%	4.7%	5.3%	5.2%	5.1%	5.1%	5.0%	5.4%	5.2%	4.8%
Percentage Change in A.V. (Constant \$000's)	N.A.	2.2%	2.1%	2.7%	2.7%	2.6%	2.5%	2.4%	2.8%	2.7%	2.2%

*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.

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

Administrative Review Draft CFA - Dated May 8, 2001

Item	Note [1]	Fiscal Year Ending									
		2003	2004	2005	2006	2007	2008	2009	2010	2011	
GENERAL FUND REVENUES											
Property Taxes [2]	1	\$0	\$4,154,476	\$4,276,956	\$4,385,820	\$4,494,364	\$4,602,591	\$4,730,985	\$4,865,405	\$4,970,477	
Sales Tax [3]	2	\$7,265,412	\$9,788,184	\$9,889,152	\$9,990,120	\$10,091,088	\$10,192,056	\$10,293,024	\$10,393,992	\$10,494,960	
Utility User Tax	3	\$2,482,555	\$2,513,124	\$2,546,302	\$2,579,481	\$2,612,659	\$2,645,838	\$2,679,017	\$2,712,196	\$2,754,990	
Real Property Transfer Tax	4	\$119,966	\$123,249	\$126,522	\$129,785	\$133,039	\$136,283	\$140,132	\$140,132	\$143,262	
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	\$169,314	\$170,626	\$171,939	\$173,251	\$174,563	\$176,907	\$179,044	\$180,357	\$181,669	
Business License Tax	8	\$95,350	\$96,849	\$98,347	\$99,846	\$101,344	\$102,843	\$104,341	\$105,840	\$107,338	
Building and Permit Fees (Fund Transfers In)	9	\$0	\$32,438	\$32,438	\$32,438	\$71,363	\$63,578	\$32,438	\$32,438	\$32,438	
Planning Fees	10	\$0	\$197,384	\$247,259	\$248,146	\$249,036	\$249,932	\$250,831	\$292,121	\$293,232	
Fines and Penalties	12	\$52,961	\$53,285	\$53,609	\$53,933	\$54,257	\$54,970	\$55,605	\$55,929	\$56,253	
Jail Booking Reimbursement	13	\$268,679	\$270,312	\$271,946	\$273,580	\$277,175	\$280,377	\$282,010	\$283,644	\$285,278	
State Motor Vehicle License Fees	14	\$3,650,023	\$3,650,023	\$3,650,023	\$3,650,023	\$3,650,023	\$3,650,023	\$3,650,023	\$2,788,412	\$2,804,473	
Investment Earnings	15	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
Total General Fund Revenues		\$16,021,438	\$23,467,127	\$23,781,671	\$24,033,599	\$24,326,089	\$24,572,575	\$24,814,628	\$24,272,875	\$24,541,346	
OTHER RESTRICTED FUND REVENUES											
Building and Permit Fees (100% Cost Portion)	9	\$0	\$216,250	\$216,250	\$216,250	\$475,750	\$423,850	\$216,250	\$216,250	\$216,250	
Public Works - Site Development Services	11	\$0	\$621,424	\$625,180	\$628,936	\$637,201	\$644,561	\$648,317	\$652,073	\$655,829	
Total Other Restricted Fund Revenues		\$0	\$837,674	\$841,430	\$845,186	\$1,112,951	\$1,068,411	\$864,567	\$868,323	\$872,079	
ROAD MAINTENANCE FUND REVENUES											
Gas Taxes	16	\$1,371,260	\$1,371,260	\$1,371,260	\$1,371,260	\$1,371,260	\$1,371,260	\$1,371,260	\$1,050,469	\$1,056,449	
Road Fund Property Tax	17	\$17,491	\$17,965	\$18,494	\$18,965	\$19,435	\$19,903	\$20,458	\$21,039	\$21,493	
Measure A Revenues	18	\$847,352	\$852,536	\$857,719	\$862,903	\$868,087	\$879,495	\$889,655	\$894,838	\$900,022	
Total Road Fund Maintenance Revenues		\$2,236,103	\$2,241,761	\$2,247,474	\$2,253,129	\$2,258,782	\$2,270,658	\$2,281,373	\$1,966,347	\$1,977,964	
TOTAL ALL FUND REVENUES		\$18,257,541	\$26,546,562	\$26,870,575	\$27,131,913	\$27,697,822	\$27,911,644	\$27,960,568	\$27,107,544	\$27,391,389	

rev_sum

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

[2] Sacramento County retains property tax revenues for the first fiscal year of incorporation, or until proper legal transfer of the revenue can take place.

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

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

Administrative Review Draft CFA - Dated May 8, 2001

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Ref #	Item	Assumption	Fiscal Year Ending								
			2003	2004	2005	2006	2007	2008	2009	2010	2011
General Fund											
1	Property Tax	See Figures A-8 and B-3	\$21,442,727	\$22,029,460	\$22,614,477	\$23,197,781	\$23,779,378	\$24,359,272	\$25,047,226	\$25,711,214	\$26,285,455
	Property Tax @ 1% of AV		\$0	\$586,734	\$585,016	\$583,304	\$581,597	\$579,895	\$579,953	\$663,989	\$574,240
	Tax Increment		\$230,800	\$230,800	\$302,050	\$302,050	\$302,050	\$302,050	\$302,050	\$358,300	\$347,050
	Total Property Tax Increment - Direct Roll		\$0	\$586,734	\$585,016	\$583,304	\$581,597	\$579,895	\$579,953	\$663,989	\$574,240
	Total Property Tax Increment - Supplemental Roll		\$230,800	\$230,800	\$302,050	\$302,050	\$302,050	\$302,050	\$302,050	\$358,300	\$347,050
	Property Tax Increment to City (Post ERAF-Shift)		\$0	\$109,503	\$109,183	\$108,863	\$108,545	\$108,227	\$128,394	\$123,922	\$107,172
	DIRECT ROLL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	From County	18.66%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	From Special Districts	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$0	\$109,503	\$109,183	\$108,863	\$108,545	\$108,227	\$128,394	\$123,922	\$107,172
	SUPPLEMENTAL ROLL		\$43,075	\$43,075	\$56,372	\$56,372	\$56,372	\$56,372	\$56,372	\$66,870	\$64,771
	From County	18.66%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	From Special Districts	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$43,075	\$43,075	\$56,372	\$56,372	\$56,372	\$56,372	\$56,372	\$66,870	\$64,771
	Total Gross Property Tax Increment to City		\$4,001,898	\$4,111,401	\$4,220,584	\$4,329,447	\$4,437,992	\$4,546,219	\$4,674,613	\$4,798,534	\$4,905,706
	Base Property Tax (Prior yr. Total plus increment from direct roll)		\$4,001,898	\$4,111,401	\$4,220,584	\$4,329,447	\$4,437,992	\$4,546,219	\$4,674,613	\$4,798,534	\$4,905,706
	Share of Tax Increment		\$43,075	\$43,075	\$56,372	\$56,372	\$56,372	\$56,372	\$56,372	\$66,870	\$64,771
	Total Gross Property Tax to City		\$4,044,973	\$4,154,476	\$4,276,956	\$4,385,820	\$4,494,364	\$4,602,591	\$4,730,985	\$4,865,405	\$4,970,477
2	Sales Tax	See Figure A-6	90,000	135,000	180,000	225,000	270,000	315,000	360,000	405,000	450,000
	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%		\$8,469,000	\$8,469,000	\$8,469,000	\$8,469,000	\$8,469,000	\$8,469,000	\$8,469,000	\$8,469,000	\$8,469,000
	Existing Sales Tax (Estimated December 18, 2000) [1]		\$135,000	\$202,500	\$270,000	\$337,500	\$405,000	\$472,500	\$540,000	\$607,500	\$675,000
	New Retail (On-Site)		\$45,300	\$67,950	\$90,600	\$113,250	\$135,900	\$158,550	\$181,200	\$203,850	\$226,500
	New Other Space		\$8,649,300	\$8,739,450	\$8,829,600	\$8,919,750	\$9,009,900	\$9,100,050	\$9,190,200	\$9,280,350	\$9,370,500
	Subtotal Sales Tax at 1%		\$1,037,916	\$1,048,734	\$1,059,552	\$1,070,370	\$1,081,188	\$1,092,006	\$1,102,824	\$1,113,642	\$1,124,460
	Unallocated Sales Tax		\$9,687,216	\$9,788,184	\$9,889,152	\$9,990,120	\$10,091,088	\$10,192,056	\$10,293,024	\$10,393,992	\$10,494,960
	Total Sales Tax (General Fund)		\$182,91	\$183,69	\$184,47	\$185,23	\$185,99	\$185,41	\$185,84	\$186,57	\$186,57
	Sales Tax per Capita										
3	Utility User Tax	FY 1999-00 Actuals	\$704,572	\$708,070	\$712,428	\$716,787	\$721,145	\$725,503	\$729,862	\$739,453	\$747,995
	Base Residential Revenues	\$13.45 per capita	\$1,747,414	\$1,805,054	\$1,833,874	\$1,862,694	\$1,891,514	\$1,920,335	\$1,949,155	\$1,977,975	\$2,006,795
	Base Non-Residential Revenues	\$30.34 per employee	\$2,451,986								
	Total		\$2,482,555	\$2,513,124	\$2,546,302	\$2,579,481	\$2,612,659	\$2,645,838	\$2,679,017	\$2,717,428	\$2,754,790
4	Property Transfer Tax	Percentage Growth in Assessed Valuation FY 1999-2000 Actual	4.3%	2.7%	2.7%	2.6%	2.5%	2.4%	2.8%	0.0%	2.2%
	Base Property Transfer Tax		\$119,966	\$123,249	\$126,522	\$129,785	\$133,039	\$136,283	\$140,132	\$140,132	\$143,262
	Total Property Transfer Tax		\$119,966	\$123,249	\$126,522	\$129,785	\$133,039	\$136,283	\$140,132	\$140,132	\$143,262

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

Administrative Review Draft CFA - Dated May 8, 2001

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Ref #	Item	Assumption	Fiscal Year Ending											
			2003	2004	2005	2006	2007	2008	2009	2010	2011			
5	Unitary Tax County portion of Unitary Tax to New City		\$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		\$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	<i>FY 1999-00 Countywide Actuals</i> \$1.70/capita \$0.95 per persons served	\$90,083 \$79,232 \$169,314	\$90,634 \$79,993 \$170,626	\$91,185 \$80,754 \$171,939	\$91,736 \$81,515 \$173,251	\$92,287 \$82,276 \$174,563	\$93,500 \$83,407 \$176,907	\$94,580 \$84,464 \$179,044	\$95,131 \$85,225 \$180,357	\$95,682 \$85,986 \$181,669	\$96,233 \$86,479 \$182,712	\$96,784 \$87,025 \$183,763	\$97,335 \$87,576 \$184,814
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	\$1.05/employee	\$63,567	\$64,566	\$65,565	\$66,564	\$67,563	\$68,562	\$69,561	\$70,560	\$71,559	\$72,558	\$73,557	
	Total Building and Permit Fees		\$31,783	\$32,283	\$32,782	\$33,282	\$33,781	\$34,281	\$34,780	\$35,280	\$35,779	\$36,278	\$36,777	
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	\$95,350	\$96,849	\$98,347	\$99,846	\$101,344	\$102,843	\$104,341	\$105,840	\$107,338	\$108,837	\$110,336	
10	Planning Fees % of planning costs recaptured by fees		\$0	\$216,250	\$216,250	\$216,250	\$216,250	\$216,250	\$216,250	\$216,250	\$216,250	\$216,250	\$216,250	
11	Public Works (Site Development Services) % of total costs funded by Restricted Fund Revenues	Cost Recovery Portion 100% General Fund Portion 10%	\$0	\$32,438	\$32,438	\$32,438	\$32,438	\$32,438	\$32,438	\$32,438	\$32,438	\$32,438	\$32,438	
12	Fines and Penalties Fines per Capita Total Fines and Penalties	Cost Recovery Portion 50%	\$52,961	\$53,285	\$53,609	\$53,933	\$54,257	\$54,581	\$54,905	\$55,229	\$55,553	\$55,877	\$56,201	
13	Jail Booking Reimbursement (2) % of booking costs reimbursed by State	Cost Recovery Portion 100%	\$268,679	\$270,312	\$271,946	\$273,580	\$275,214	\$276,848	\$278,482	\$280,116	\$281,750	\$283,384	\$285,018	
14	State Motor Vehicle License Fees Relevant population for calculation Per capita lic. fees provided by State Controller	County Engineer and Surveyor Cost Recovery Portion 100%	73,635	73,635	73,635	73,635	73,635	73,635	73,635	73,635	73,635	73,635	73,635	
15	Investment Earnings Subtotal All General Fund Rev. (excl. invest. earnings) Earnings on Current Year Revenues Earnings on Fund Balance Total Interest Earnings	<i>FY 1999-00 Estimate</i> \$1.00 <i>FY 1999-00</i> Cost Recovery Portion 100%	\$52,961 \$52,961	\$53,285 \$53,285	\$53,609 \$53,609	\$53,933 \$53,933	\$54,257 \$54,257	\$54,581 \$54,581	\$54,905 \$54,905	\$55,229 \$55,229	\$55,553 \$55,553	\$55,877 \$55,877	\$56,201 \$56,201	

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

Administrative Review Draft CFA - Dated May 8, 2001

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Ref #	Item	Assumption	Fiscal Year Ending															
			2003	2004	2005	2006	2007	2008	2009	2010	2011							
16	Road Fund - Gas Taxes																	
	Highway User Tax 2105		\$458,766	\$458,766	\$458,766	\$458,766	\$458,766	\$458,766	\$458,766	\$458,766	\$458,766	\$458,766	\$458,766	\$458,766	\$458,766	\$458,766	\$458,766	\$458,766
	Highway User Tax 2106 (a)	\$6.23	\$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)	\$4.18	\$307,645	\$307,645	\$307,645	\$307,645	\$307,645	\$307,645	\$307,645	\$307,645	\$307,645	\$307,645	\$307,645	\$307,645	\$307,645	\$307,645	\$307,645	\$307,645
	Highway User Tax 2107	\$8.05	\$592,549	\$592,549	\$592,549	\$592,549	\$592,549	\$592,549	\$592,549	\$592,549	\$592,549	\$592,549	\$592,549	\$592,549	\$592,549	\$592,549	\$592,549	\$592,549
	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	\$7,500	\$7,500	\$7,500	\$7,500
	Total Gas Taxes		\$1,371,260	\$1,371,260	\$1,371,260	\$1,371,260	\$1,371,260	\$1,371,260	\$1,371,260	\$1,371,260	\$1,371,260	\$1,371,260	\$1,371,260	\$1,371,260	\$1,371,260	\$1,371,260	\$1,371,260	\$1,371,260
17	Road Fund - Property Tax to City																	
	Base Property Tax Transfer		\$17,850	\$17,850	\$18,339	\$18,826	\$19,311	\$19,311	\$19,311	\$19,311	\$19,795	\$20,278	\$20,278	\$20,278	\$20,278	\$20,278	\$20,278	\$20,278
	Increase in Base Property Tax from County		\$0	\$488	\$487	\$486	\$484	\$484	\$484	\$484	\$483	\$483	\$483	\$483	\$483	\$483	\$483	\$483
	From Special Districts		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Base Property Tax Transfer		\$17,850	\$18,339	\$18,826	\$19,311	\$19,311	\$19,311	\$19,311	\$19,311	\$19,795	\$20,278	\$20,278	\$20,278	\$20,278	\$20,278	\$20,278	\$20,278
	Share of Supplemental Roll		\$192	\$192	\$251	\$251	\$251	\$251	\$251	\$251	\$251	\$251	\$251	\$251	\$251	\$251	\$251	\$251
	Total Gross Property Tax to Road Fund		\$18,042	\$18,531	\$19,077	\$19,563	\$20,047	\$20,047	\$20,047	\$20,047	\$20,529	\$21,102	\$21,102	\$21,102	\$21,102	\$21,102	\$21,102	\$21,102
	Less Property Tax Admin. Costs		\$551	\$566	\$583	\$597	\$612	\$612	\$612	\$627	\$644	\$644	\$644	\$644	\$644	\$644	\$644	\$644
	Total Net Property Tax to Road Fund		\$17,491	\$17,965	\$18,494	\$18,965	\$19,435	\$19,435	\$19,435	\$19,435	\$19,903	\$20,458	\$20,458	\$20,458	\$20,458	\$20,458	\$20,458	\$20,458
18	Measure A Road Maintenance Revenue	\$838,008	\$847,352	\$852,536	\$857,719	\$862,903	\$868,087	\$868,087	\$868,087	\$879,495	\$889,655	\$889,655	\$889,655	\$889,655	\$889,655	\$889,655	\$889,655	\$889,655
	Total Road Maintenance Funds Available		\$2,236,103	\$2,241,761	\$2,247,474	\$2,253,129	\$2,258,782	\$2,258,782	\$2,258,782	\$2,270,658	\$2,281,373	\$2,281,373	\$2,281,373	\$2,281,373	\$2,281,373	\$2,281,373	\$2,281,373	\$2,281,373

rev. notes

[1] Sales tax estimate from December 18, 2000 is through June 30, 2000.
 [2] Assumes new City of Rancho Cordova would be eligible for 100% reimbursement of jail booking costs per Assembly Bill 1662 approved and signed in 1999.
 [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

Alternative I

A. Transfer of Tax Base

1. Total FY 1999-2000 Expenditures Subject to Transfer - See Figure B-4		\$11,325,166
2. County Auditor's Ratio FY 1999-2000		31.88%
3. FY 1999-2000 Property Tax Base Transferred from County		\$3,610,505
	<i>Post-ERAF</i>	
	<i>ERAF Shift</i>	
4. Property Tax Base Transferred from Special Districts to General Fund or Other Fund	Tax Base Transferred to:	Post ERAF Shift
Special Districts (None Transferred)	General Fund	\$0
County Roads	Road Fund	\$16,104
Subtotal Special Districts:		\$16,104
5. Total Property Tax Base:		\$3,626,609

B. Calculation of Tax Allocation Factor (TAF)

1. Assessed Value (FY 1999-2000):		\$1,934,558,813
Assessed Value (FY 2002-2003):		\$2,144,272,678
Change from FY 1999-2000 to FY 2002-2003:		10.84%
2. Total Property Tax Collected FY 2002-2003 (@1% AV):		\$21,442,727
3. FY 1999-2000 Property Tax Base Transferred from County		\$3,610,505
FY 2002-2003 Property Tax Base Transfer from County		\$4,001,898
(FY 99-00 Base escalated by A.V. Change from FY 99-2000 to FY 02-03)		
4. Implied FY 2002-2003 Tax Allocation Factor (Property Tax Base from County)		18.66%
5. Tax Allocation Factors from Special Districts to City General Fund		0.00%
6. Total Tax Allocation Factor to City General Fund (4 + 5)		18.66%
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		\$16,104
FY 2002-2003 Road Fund Property Tax Base Transferred from County		\$17,850
Implied FY 2002-2003 Tax Allocation Factor to Road Fund:		0.083%

"prop_tax_xfer"

Source: Sacramento County Department of Auditor-Controller

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

Item	Direct Cost	Indirect Cost Above Cost Est.	Total Cost	Offsetting Revenue	Net General Fund Cost
	[1]	[2]		[3]	
County Departments Transferring Services/Costs to New City					
Sheriff [4]	\$10,676,898	\$198,271	\$10,875,169	\$221,031	\$10,654,138
Animal Control	\$128,533	\$2,654	\$131,188	\$42,609	\$88,578
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	\$77,000	\$1,902	\$78,902	\$0	\$78,902
Subtotal	\$505,363	\$11,380	\$516,743	\$348,054	\$168,689
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	\$29,800	\$700	\$30,500	\$30,500	\$0
Infrastructure Finance	\$152,343	\$0	\$152,343	\$152,343	\$0
Subtotal	\$1,819,984	\$407,071	\$2,227,055	\$2,227,055	\$0
Property Tax Assessment and Collection by County Depts.	Included in total cost		\$109,060	\$0	\$109,060
Booking Fees	Included in total cost		\$236,210	\$0	\$236,210
Subtotal [5]	\$13,130,778	\$619,376	\$14,095,424	\$2,838,749	\$11,256,675
County General Purpose Support of Other Functions					
Board of Supervisors	\$76,707	\$9,971	\$86,678	\$18,188	\$68,490
Subtotal	\$76,707	\$9,971	\$86,678	\$18,188	\$68,490
Total Gen. Purpose Costs of Services Provided to Area [5]	\$13,207,486	\$629,347	\$14,182,102	\$2,856,937	\$11,325,166

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.
- [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]

Alternative I

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Item	1999-2000 Revenues
PROPERTY TAX REVENUE	
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
Total	\$120,744,993
Other General Purpose Revenues	
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
Subtotal Other General Purpose Revenues	\$257,998,979
Total Net Revenue Available for General Purposes	\$378,743,972
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.

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

Administrative Review Draft CFA - Dated May 8, 2001

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Item	Note [1]	Fiscal Year Ending									
		2003	2004	2005	2006	2007	2008	2009	2010	2011	
GENERAL FUND EXPENDITURES											
1		\$79,000	\$74,000	\$75,000	\$76,000	\$77,000	\$78,000	\$79,000	\$80,000	\$81,000	
2		\$20,863	\$0	\$21,246	\$0	\$21,654	\$0	\$22,031	\$0	\$22,286	
3		\$265,900	\$379,189	\$380,684	\$403,301	\$404,918	\$406,543	\$408,175	\$409,816	\$411,465	
4		\$211,800	\$187,359	\$187,921	\$209,599	\$210,272	\$210,948	\$211,628	\$212,311	\$212,998	
5		\$550,000	\$510,000	\$520,200	\$530,604	\$541,216	\$552,040	\$563,081	\$574,343	\$585,830	
6		\$361,900	\$332,557	\$333,720	\$334,888	\$357,282	\$414,547	\$416,120	\$417,700	\$419,289	
7		\$171,050	\$398,108	\$464,619	\$466,467	\$498,163	\$500,179	\$502,205	\$504,241	\$506,287	
8		\$123,523	\$126,867	\$130,607	\$133,932	\$137,246	\$140,551	\$144,472	\$148,577	\$151,785	
9		\$11,395	\$11,680	\$11,972	\$12,271	\$12,578	\$12,892	\$13,215	\$13,545	\$13,883	
10		\$0	\$12,323,113	\$12,398,009	\$12,472,905	\$12,554,648	\$12,718,093	\$12,859,406	\$12,934,302	\$13,009,199	
11		\$0	\$90,114	\$90,662	\$91,210	\$91,758	\$92,964	\$94,037	\$94,585	\$95,133	
12		\$168,500	\$394,768	\$494,519	\$496,291	\$498,073	\$499,863	\$501,663	\$584,242	\$586,463	
14		\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233	
16		\$277,920	\$289,920	\$240,920	\$222,920	\$224,920	\$226,920	\$216,920	\$228,920	\$218,920	
17		\$300,090	\$300,090	\$305,730	\$308,109	\$311,669	\$316,118	\$319,899	\$323,085	\$325,537	
18		\$268,679	\$270,312	\$271,946	\$273,580	\$277,175	\$280,377	\$282,010	\$283,644	\$285,278	
19		\$30,000	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	
20		\$876,688	\$1,060,322	\$1,018,597	\$804,609	\$813,764	\$823,415	\$818,830	\$835,649	\$829,735	
21		\$148,171	\$803,240	\$815,256	\$810,504	\$819,861	\$831,466	\$840,690	\$849,495	\$855,329	
		\$0	\$1,017,792	\$992,968	\$968,749	\$945,121	\$922,069	\$0	\$0	\$0	
		\$3,111,590	\$17,885,838	\$18,113,342	\$17,989,331	\$18,162,194	\$18,382,855	\$17,654,484	\$17,839,387	\$17,961,917	
ROAD MAINTENANCE EXPENDITURES											
22		\$2,236,103	\$2,241,761	\$2,247,474	\$2,253,129	\$2,258,782	\$2,270,658	\$2,281,373	\$1,966,347	\$1,977,964	
OTHER RESTRICTED FUND EXPENDITURES											
13		\$0	\$216,250	\$216,250	\$216,250	\$475,750	\$423,850	\$216,250	\$216,250	\$216,250	
15		\$0	\$621,424	\$625,180	\$628,936	\$637,201	\$644,561	\$648,317	\$652,073	\$655,829	
		\$0	\$837,674	\$841,430	\$845,186	\$1,112,951	\$1,068,411	\$864,567	\$868,323	\$872,079	
TOTAL ALL FUND EXPENDITURES											
		\$5,347,694	\$20,965,273	\$21,202,246	\$21,087,646	\$21,533,926	\$21,721,924	\$20,800,423	\$20,674,057	\$20,811,960	

"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.

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

Administrative Review Draft CFA - Dated May 8, 2001

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Ref.	Item Description	Assumptions	Fiscal Year Ending								
			2003	2004	2005	2006	2007	2008	2009	2010	2011
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	\$621,424	\$625,180	\$628,936	\$637,201	\$644,561	\$648,317	\$652,073	\$655,829
16	Office Rent/Supplies Temporary Rental Capacity for 29.5 F.T.E's at 300 sq. ft. per employee	Real Inc. 0.0% \$1.60 sq. ft./month 8,850 sq. ft.	\$0	\$621,424	\$625,180	\$628,936	\$637,201	\$644,561	\$648,317	\$652,073	\$655,829
	FTEs (excludes contract empl.) Annual Supplies	per FTE	9.00	17.5	20.5	21.5	22.5	23.5	23.5	24.5	24.5
	Initial Computers, and Furnishings	per FTE	\$18,000	\$35,000	\$41,000	\$43,000	\$45,000	\$47,000	\$47,000	\$49,000	\$49,000
	Total Office Rent and Supplies		\$90,000	\$85,000	\$30,000	\$10,000	\$10,000	\$10,000	\$0	\$10,000	\$0
			\$277,920	\$289,920	\$240,920	\$222,920	\$224,920	\$226,920	\$216,920	\$228,920	\$218,920
17	Insurance	2.0% of total GF expenses excluding non-department costs.	\$300,090	\$300,090	\$305,730	\$308,109	\$311,669	\$316,118	\$319,899	\$323,085	\$325,537
18	Jail Booking Fees	FY 1999-2000 1,458 877	\$239,092	\$240,546	\$242,000	\$243,454	\$246,653	\$249,502	\$250,956	\$252,410	\$253,863
	Bookings - Intake		\$29,587	\$29,766	\$29,946	\$30,126	\$30,522	\$30,875	\$31,055	\$31,235	\$31,414
	Bookings - Classification Fee Per Booking	\$161.14 - Intake	\$268,679	\$270,312	\$271,946	\$273,580	\$277,175	\$280,377	\$282,010	\$283,644	\$285,278
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%	\$148,171	\$803,240	\$815,256	\$810,504	\$819,861	\$831,466	\$840,690	\$849,495	\$855,329
21	County Loan Repayment										
	Initial FY 2002-03 Services										
	Sheriff (includes traffic enforc.) [4]	FY 1999/00 Totals	\$10,772,931	\$10,772,931	\$10,772,931	\$10,772,931	\$10,772,931	\$10,772,931	\$10,772,931	\$10,772,931	\$10,772,931
	Animal Control (net of revenue)	Per Capita Costs	\$89,566	\$1.69	\$1.69	\$1.69	\$1.69	\$1.69	\$1.69	\$1.69	\$1.69
	Planning		\$170,570	\$3.22	\$3.22	\$3.22	\$3.22	\$3.22	\$3.22	\$3.22	\$3.22
	Public Works		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Less Property Tax (First Year)	n/a									
	Less Sales Tax (First 3 months)	n/a									
	Total		\$4,566,290	\$10,911,406	\$10,911,406	\$10,911,406	\$10,911,406	\$10,911,406	\$10,911,406	\$10,911,406	\$10,911,406
	Loan Repayment	5 years (Loan inflated to 2002 \$) 5.50% real rate	\$0	\$1,123,452	\$1,123,452	\$1,123,452	\$1,123,452	\$1,123,452	\$1,123,452	\$1,123,452	\$1,123,452
	Loan Repayment [4] (2000 \$)		\$0	\$1,017,792	\$992,968	\$968,749	\$945,121	\$922,069	\$900,000	\$878,000	\$855,000
22	Road Fund - Road Maintenance Expenditures Equal to Revenues	Net Road Maintenance Revenues	\$2,236,103	\$2,241,761	\$2,247,474	\$2,253,129	\$2,258,782	\$2,270,658	\$2,281,373	\$1,966,347	\$1,977,964

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] 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

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Administrative Review Draft CFA - Dated May 8, 2001

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Description	Fiscal Year Ending									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	
City Manager Office										
City Manager										
Annual Salary	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Benefits	\$105,000	\$105,525	\$106,053	\$106,583	\$107,116	\$107,651	\$108,190	\$108,731	\$109,274	
Subtotal	\$31,500	\$31,658	\$31,816	\$31,975	\$32,135	\$32,295	\$32,457	\$32,619	\$32,782	
Assistant to City Manager - FTE										
Annual Salary	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Benefits	\$0	\$70,350	\$70,702	\$71,055	\$71,411	\$71,768	\$72,126	\$72,487	\$72,849	
Subtotal	\$0	\$21,105	\$21,211	\$21,317	\$21,423	\$21,530	\$21,638	\$21,746	\$21,855	
Admin. Secretary - FTE										
Annual Salary	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Benefits	\$38,000	\$38,190	\$38,381	\$38,573	\$38,766	\$38,960	\$39,154	\$39,350	\$39,547	
Subtotal	\$11,400	\$11,457	\$11,514	\$11,572	\$11,630	\$11,688	\$11,746	\$11,805	\$11,864	
Administrative Assistant - FTE										
Annual Salary	0.0	0.5	0.5	1.0	1.0	1.0	1.0	1.0	1.0	
Benefits	\$0	\$4,824	\$4,848	\$9,745	\$9,793	\$9,842	\$9,892	\$9,941	\$9,991	
Subtotal	\$0	\$20,904	\$21,009	\$42,227	\$42,438	\$42,650	\$42,864	\$43,078	\$43,293	
FTE Summary	2.0	3.5	3.5	4.0	4.0	4.0	4.0	4.0	4.0	
Personnel Subtotal	\$185,900	\$299,189	\$300,684	\$323,301	\$324,918	\$326,543	\$328,175	\$329,816	\$331,465	
Other Costs - Materials & Supplies	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	
Total City Manager Office Expenses	\$265,900	\$379,189	\$380,684	\$403,301	\$404,918	\$406,543	\$408,175	\$409,816	\$411,465	
City Clerk Office										
City Clerk - FTE										
Annual Salary	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Benefits	\$70,000	\$70,350	\$70,702	\$71,055	\$71,411	\$71,768	\$72,126	\$72,487	\$72,849	
Subtotal	\$21,000	\$21,105	\$21,211	\$21,317	\$21,423	\$21,530	\$21,638	\$21,746	\$21,855	
Clerk/Secretary - FTE										
Annual Salary	0.5	0.5	0.5	1.0	1.0	1.0	1.0	1.0	1.0	
Benefits	\$16,000	\$16,080	\$16,160	\$32,482	\$32,645	\$32,808	\$32,972	\$33,137	\$33,303	
Subtotal	\$4,800	\$4,824	\$4,848	\$9,745	\$9,793	\$9,842	\$9,892	\$9,941	\$9,991	
FTE Summary	1.5	1.5	1.5	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	
Legal Notices	\$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	
Subtotal Other Costs	\$211,800	\$187,359	\$187,921	\$209,599	\$210,272	\$210,948	\$211,628	\$212,311	\$212,998	
Total City Clerk Office Expenses	\$211,800	\$187,359	\$187,921	\$209,599	\$210,272	\$210,948	\$211,628	\$212,311	\$212,998	

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

Administrative Review Draft CFA - Dated May 8, 2001

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Description	Assumptions	Fiscal Year Ending												
		2003	2004	2005	2006	2007	2008	2009	2010	2011				
Finance Department														
Finance Director - FTE														
Annual Salary	\$90,000	\$90,450	\$90,902	\$91,357	\$91,814	\$92,273	\$92,734	\$93,198	\$93,664					
Benefits	30%	\$27,000	\$27,135	\$27,271	\$27,407	\$27,544	\$27,682	\$27,820	\$28,099					
Subtotal		\$117,000	\$117,585	\$118,173	\$118,764	\$119,358	\$119,954	\$120,554	\$121,157					
Accountant/Budg. Analyst - FTE														
Annual Salary	\$42,000	\$42,210	\$42,421	\$42,633	\$42,846	\$43,060	\$43,274	\$43,488	\$43,703					
Benefits	30%	\$12,600	\$12,663	\$12,726	\$12,790	\$12,854	\$12,918	\$12,982	\$13,046					
Subtotal		\$54,600	\$54,873	\$55,147	\$55,423	\$55,700	\$55,977	\$56,254	\$56,531					
Accounting Technician - FTE														
Annual Salary	\$16,000	\$16,080	\$16,160	\$16,241	\$16,322	\$16,403	\$16,484	\$16,565	\$16,646					
Benefits	30%	\$4,800	\$4,824	\$4,848	\$4,872	\$4,896	\$4,920	\$4,944	\$4,968					
Subtotal		\$20,800	\$20,904	\$21,009	\$21,114	\$21,218	\$21,323	\$21,428	\$21,533					
Secretary/Clerical - FTE														
Annual Salary	\$15,000	\$15,150	\$15,301	\$15,452	\$15,603	\$15,754	\$15,905	\$16,056	\$16,207					
Benefits	30%	\$4,500	\$4,545	\$4,590	\$4,635	\$4,680	\$4,725	\$4,770	\$4,815					
Subtotal		\$19,500	\$19,695	\$19,891	\$20,087	\$20,282	\$20,477	\$20,672	\$20,867					
FTE Summary														
Personnel Subtotal		\$211,900	\$212,557	\$213,220	\$213,888	\$214,557	\$215,225	\$215,893	\$216,561					
Other Costs	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000					
Total Finance Department Expenses		\$361,900	\$362,557	\$363,220	\$363,888	\$364,557	\$365,225	\$365,893	\$366,561					

"city_finance"

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

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Administrative Review Draft CFA - Dated May 8, 2001

Alternative
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Description	Fiscal Year Ending									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	
ADMINISTRATIVE SERVICES										
Human Resources										
Human Resources Director - FTE										
Annual Salary										
Benefits										
Subtotal										
Admin. Analysts/H.R. Tech. - FTE										
Annual Salary										
Benefits										
Subtotal										
Administrative Clerk - FTE										
Annual Salary										
Benefits										
Subtotal										
Other Costs										
Human Resources Subtotal	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Information Services										
Information Services Manager - FTE										
Annual Salary										
Benefits										
Subtotal										
Information Services Technician - FTE										
Annual Salary										
Benefits										
Subtotal										
Human Resources Subtotal	\$71,800	\$141,932	\$165,494	\$166,197	\$166,903	\$167,612	\$168,326	\$169,042	\$169,762	
Information Services Subtotal	\$65,000	\$65,325	\$65,652	\$65,980	\$66,310	\$66,641	\$66,975	\$67,309	\$67,646	
Human Resources Subtotal	\$22,500	\$22,613	\$22,726	\$22,839	\$22,952	\$23,065	\$23,178	\$23,291	\$23,404	
Information Services Subtotal	\$6,750	\$6,784	\$6,818	\$6,852	\$6,886	\$6,920	\$6,954	\$6,988	\$7,022	
Human Resources Subtotal	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
Information Services Subtotal	\$6,750	\$6,784	\$6,818	\$6,852	\$6,886	\$6,920	\$6,954	\$6,988	\$7,022	
Human Resources Subtotal	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
Information Services Subtotal	\$6,750	\$6,784	\$6,818	\$6,852	\$6,886	\$6,920	\$6,954	\$6,988	\$7,022	

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

DRAFT

Administrative Review Draft CFA - Dated May 8, 2001

Alternative
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Description	Fiscal Year Ending									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	
Assumptions										
Subtotal	\$29,250	\$29,396	\$29,543	\$29,691	\$59,679	\$59,977	\$60,277	\$60,578	\$60,881	
Other Costs	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	
Information Services Subtotal	\$89,250	\$174,319	\$174,890	\$175,465	\$205,882	\$206,611	\$207,344	\$208,081	\$208,821	
General Services										
General Services Manager - FTE	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$0	\$55,275	\$55,551	\$55,829	\$56,108	\$56,389	\$56,671	\$56,954	\$57,239	
Benefits	\$0	\$16,583	\$16,665	\$16,749	\$16,832	\$16,917	\$17,001	\$17,086	\$17,172	
Subtotal	\$0	\$71,858	\$72,217	\$72,578	\$72,941	\$73,305	\$73,672	\$74,040	\$74,411	
Maintenance Technician - FTE	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$0	\$0	\$32,321	\$32,482	\$32,645	\$32,808	\$32,972	\$33,137	\$33,303	
Benefits	\$0	\$0	\$9,696	\$9,745	\$9,793	\$9,842	\$9,892	\$9,941	\$9,991	
Subtotal	\$0	\$0	\$42,017	\$42,227	\$42,438	\$42,650	\$42,864	\$43,078	\$43,293	
Custodial Worker - FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Annual Salary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Costs	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
General Services Subtotal	\$10,000	\$81,858	\$124,234	\$124,805	\$125,379	\$125,956	\$126,536	\$127,118	\$127,704	
ADMINISTRATIVE SERVICES TOTAL	\$171,050	\$398,108	\$464,619	\$466,467	\$498,163	\$500,179	\$502,205	\$504,241	\$506,287	
FTE Summary	1.0	4.0	5.5	5.5	6.0	6.0	6.0	6.0	6.0	6.0

"city_admin"

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

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Administrative Review Draft CFA - Dated May 8, 2001

Alternative
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Description	Fiscal Year Ending										
	2003	2004	2005	2006	2007	2008	2009	2010	2011		
Planning Department											
Planning Director - FTE [1]											
Annual Salary											
Benefits											
Subtotal											
Senior Planner - FTE											
Annual Salary											
Benefits											
Subtotal											
Associate or Assistant Planners - FTE											
Annual Salary											
Benefits											
Subtotal											
Secretary/Clerical - FTE											
Annual Salary											
Benefits											
Subtotal											
FTE Summary											
Personnel Subtotal											
Other Costs											
Planning Consultants											
Mapping Reproduction											
Planning Commission Expense											
Miscellaneous Other Costs											
Other Cost Subtotal											
Total Planning Department Expenses											

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

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

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Administrative Review Draft CFA - Dated May 8, 2001

Alternative
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Description	Fiscal Year Ending										
	2003	2004	2005	2006	2007	2008	2009	2010	2011		
Assumptions											
Public Works Department - General Fund											
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	\$111,491	\$112,043
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	\$15,766
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
Total Public Works Dept. Expenses	\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233	\$181,886	\$182,539
Site Development Services											
Estimated Cost for Rancho Cordova Area	\$0	\$621,424	\$625,180	\$628,936	\$637,201	\$644,561	\$648,317	\$652,073	\$655,829	\$659,585	\$663,341

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

pub_works

Figure D-1

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

Alternative
I

Item	Fiscal Year 1999-2000	Source
Revenues Transferred or Lost		
Property Taxes (Includes HOPTR)	\$3,610,505	Figure B-3 (EPS estimate)
Sales Tax [2]	\$9,485,280	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	\$2,451,986	Figure B-2, Note 3 (EPS Estimate)
Real Property Transfer Tax	\$114,986	County of Sacramento based on 1999-2000 estimate
Unitary Tax	\$0	Revenue Loss Not Estimated
Franchise Fees	\$127,205	Figure B-2, Note 7 (EPS estimate)
Business License Tax	\$60,570	County of Sacramento based on 1999-2000 estimate
Fines	<u>\$0</u>	Revenue Loss Not Estimated
Total Revenues Transferred	\$17,767,710	
Expenses (Net of Revenue Offsets)		
Sheriff	\$10,455,867	Sacramento County Sheriff's Dept. estimate
Animal Control	\$85,924	Sacramento County Animal Care and Regulation Dept. estim
Planning	\$157,309	Sacramento County Planning Dept. estimate
Public Works	<u>\$0</u>	Sacramento County Public Works Dept. estimate
Total Expenses Transferred	\$10,699,100	
County Surplus or (Deficit)	(\$7,068,610)	
Additional Future Revenues to County		
Property Tax Administration Fees	\$109,060	
Jail Booking Fees	\$236,210	
Sheriff Contract (A-87 indirect allocation) [3]	\$198,271	
Total	\$543,541	
County Surplus or (Deficit) after Additional Future Revenues	(\$6,525,069)	<i>"net_fiscal"</i>

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

[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] Equal to Countywide A-87 indirect cost allocated to Sheriff's Department as shown in Figure D-2.

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

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**Alternative
I**

County Cost Estimates	Total Cost	Less		Direct Cost	Offsetting Revenue	Net Cost Transferred
		Countywide A-87	Indirect Cost			
Sheriff	\$10,875,169	\$198,271	\$10,676,898	[1]	[2]	\$10,455,867
Animal Control	\$131,188	\$2,654	\$128,533			\$85,924
Planning	\$516,743	\$11,380	\$505,363			\$157,309
Public Works	\$2,227,055	\$407,071	\$1,819,984			\$0
Total	\$13,750,155	\$619,376	\$13,130,778			\$10,699,100

"cost_x/er"

[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.

Figure D-3

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

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Alternative
I

Item	Fiscal Year 1999-2000	Source
Revenues Transferred or Lost		
Road Fund Property Tax	\$16,104	Figure B-3 (EPS estimate)
State Shared 2106c Revenues	\$106,998	EPS estimate
Measure A Revenue	\$838,008	SACOG estimate based on 1999-2000 data
Total Revenues Transferred	\$961,110	
Expenses (Net of Revenue Offsets)		
Road Maintenance	\$1,274,553	Sacramento County Dept. of Transp. estimate
County Surplus or (Deficit)	\$313,443	

"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.

ALTERNATIVE 2

Aerojet Property Exclusion Alternative

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 Calculation of Property Tax Transfer
- B-4 Calculation of Net General Fund Cost by Department
- B-5 County Property Tax as a Percentage of Revenue Available for General Purposes

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 Administrative Services Cost Estimates
- C-6 Planning Department Cost Estimates
- C-7 Public Works and Site Development Cost Estimates

Revenues and Expenses to Fresno County

- D-1 Change in General Fund Revenues and Expenses to Sacramento 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 Sacramento County

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

Administrative Review Draft CFA - Dated May 8, 2001

Alternative
II

Item	Fiscal Year Ending									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	
GENERAL FUND										
Total General Fund Revenues	\$22,136,644	\$31,472,596	\$31,952,320	\$32,421,719	\$32,876,105	\$33,285,012	\$33,681,194	\$33,805,453	\$34,247,853	
Total General Fund Expenditures	\$3,230,007	\$20,038,375	\$20,770,719	\$21,060,401	\$21,615,864	\$22,225,148	\$21,955,194	\$22,481,379	\$23,082,626	
General Fund Operating Surplus (Deficit)	\$18,906,637	\$11,434,221	\$11,181,600	\$11,361,318	\$11,260,242	\$11,059,864	\$11,726,000	\$11,324,074	\$11,165,227	
Prior to Mitigation [1]										
Less Mitigation Payment to County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Net Annual Balance After Mitigation Payments	\$18,906,637	\$11,434,221	\$11,181,600	\$11,361,318	\$11,260,242	\$11,059,864	\$11,726,000	\$11,324,074	\$11,165,227	
ROAD MAINTENANCE FUND										
Road Fund Revenues	\$2,310,308	\$2,337,788	\$2,365,921	\$2,394,301	\$2,422,371	\$2,456,656	\$2,489,779	\$2,390,724	\$2,446,366	
Road Fund Expenses	\$2,310,308	\$2,337,788	\$2,365,921	\$2,394,301	\$2,422,371	\$2,456,656	\$2,489,779	\$2,390,724	\$2,446,366	
Road Fund Operating Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
OTHER RESTRICTED FUND										
Other Restricted Fund Revenues	\$0	\$1,893,479	\$1,922,203	\$1,950,928	\$2,245,783	\$2,227,909	\$2,049,033	\$2,339,899	\$2,103,600	
Other Restricted Fund Expenditures	\$0	\$1,893,479	\$1,922,203	\$1,950,928	\$2,245,783	\$2,227,909	\$2,049,033	\$2,339,899	\$2,103,600	
Other Restr. Fund Operating Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
All Funds Operating Surplus (Deficit)	\$18,906,637	\$11,434,221	\$11,181,600	\$11,361,318	\$11,260,242	\$11,059,864	\$11,726,000	\$11,324,074	\$11,165,227	

"abb_sum"

[1] General fund operating surplus (deficit) is prior to mitigation payment to County (if required).

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Figure A-2
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis
 Detailed Summary of Revenues and Expenses (All figures in Constant 2000 \$'s)
 Administrative Review Draft CFA - Dated May 8, 2001

Item	Fiscal Year Ending											
	2003	2004	2005	2006	2007	2008	2009	2010	2011	Alternative II		
General Fund Revenues												
Property Taxes [1]	\$0	\$4,486,208	\$4,652,600	\$4,853,192	\$5,010,659	\$5,167,665	\$5,336,534	\$5,508,759	\$5,663,062			
Sales Tax [2]	\$11,045,538	\$14,867,076	\$15,006,768	\$15,146,460	\$15,302,952	\$15,459,444	\$15,615,936	\$15,772,428	\$15,928,920			
Utility User Tax	\$2,870,044	\$2,925,753	\$2,984,071	\$3,056,338	\$3,128,606	\$3,201,547	\$3,274,489	\$3,352,664	\$3,429,789			
Real Property Transfer Tax	\$220,333	\$224,125	\$232,092	\$240,037	\$247,958	\$255,856	\$264,351	\$264,351	\$271,937			
Unitary Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Transient Occupancy Tax	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649			
Franchise Fees	\$179,762	\$185,011	\$190,261	\$195,521	\$200,781	\$207,074	\$213,159	\$218,419	\$224,091			
Business License Tax	\$97,500	\$99,648	\$101,795	\$103,972	\$106,149	\$108,325	\$110,502	\$112,679	\$114,855			
Building Permit Fees (Fund Transfer In)	\$0	\$136,238	\$136,238	\$136,238	\$175,163	\$167,378	\$136,238	\$175,163	\$136,238			
Planning Fees	\$0	\$314,969	\$404,823	\$436,188	\$438,019	\$439,859	\$441,709	\$443,567	\$445,435			
Fines and Penalties	\$54,425	\$56,110	\$57,795	\$59,480	\$61,165	\$63,239	\$65,235	\$66,920	\$68,760			
Jail Booking Reimbursement	\$280,220	\$288,707	\$297,125	\$305,542	\$315,902	\$325,873	\$334,290	\$343,482	\$350,280			
State Motor Vehicle License Fees	\$3,750,103	\$3,750,103	\$3,750,103	\$3,750,103	\$3,750,103	\$3,750,103	\$3,750,103	\$3,750,103	\$3,750,103			
Investment Earnings	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000			
Total General Fund Revenues	\$22,136,644	\$31,472,596	\$31,952,320	\$32,421,719	\$32,876,105	\$33,285,012	\$33,681,194	\$33,805,453	\$34,247,853			
General Fund Expenditures												
City Council	\$79,000	\$74,000	\$75,000	\$76,000	\$77,000	\$78,000	\$79,000	\$80,000	\$81,000			
Elections	\$21,435	\$0	\$23,427	\$0	\$24,908	\$0	\$26,358	\$0	\$27,619			
City Manager	\$265,900	\$379,189	\$401,693	\$403,301	\$404,918	\$406,543	\$408,175	\$409,816	\$454,759			
City Clerk	\$211,800	\$187,359	\$208,929	\$209,599	\$210,272	\$210,948	\$211,628	\$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	\$333,720	\$334,888	\$357,282	\$414,547	\$416,120	\$417,700	\$419,289			
Administrative Services	\$171,050	\$427,504	\$494,162	\$525,849	\$557,842	\$560,156	\$562,482	\$564,820	\$567,169			
Property Tax Administration	\$134,696	\$136,997	\$142,078	\$148,204	\$153,012	\$157,807	\$162,964	\$168,223	\$172,935			
LAFCo Cost Share	\$15,408	\$15,793	\$16,188	\$16,592	\$17,007	\$17,432	\$17,868	\$18,315	\$18,773			
Law Enforcement	\$0	\$14,005,975	\$14,425,718	\$14,845,460	\$15,271,821	\$15,787,139	\$16,279,062	\$16,701,442	\$17,151,647			
Animal Control	\$0	\$94,892	\$97,741	\$100,591	\$103,440	\$106,948	\$110,323	\$113,173	\$116,285			
Planning	\$168,500	\$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 [3]	\$973,709	\$1,212,126	\$1,176,642	\$958,371	\$976,370	\$999,884	\$1,009,298	\$1,039,900	\$1,059,754			
Contingency	\$153,810	\$909,153	\$945,125	\$959,992	\$987,488	\$1,017,522	\$1,045,485	\$1,070,542	\$1,099,173			
Loan Re-payment to County [4]	\$0	\$946,163	\$923,086	\$900,571	\$878,606	\$857,177	\$0	\$0	\$0			
Total General Fund Expenditures	3,230,007	\$20,038,375	\$20,770,719	\$21,060,401	\$21,615,864	\$22,225,148	\$21,955,194	\$22,481,379	\$23,082,626			
General Fund Operating Surplus (Deficit) [5]	\$18,906,637	\$11,434,221	\$11,181,600	\$11,361,318	\$11,260,242	\$11,059,864	\$11,726,000	\$11,324,074	\$11,165,227			
Less Mitigation Payment to County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Net Annual Balance After Mitigation Payments	\$18,906,637	\$11,434,221	\$11,181,600	\$11,361,318	\$11,260,242	\$11,059,864	\$11,726,000	\$11,324,074	\$11,165,227			

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

Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 II

Item	Fiscal Year Ending									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	
Road Maintenance Fund Revenues										
Gas Taxes	\$1,408,522	\$1,408,522	\$1,408,522	\$1,408,522	\$1,408,522	\$1,408,522	\$1,408,522	\$1,281,290	\$1,306,408	
Measure A	\$870,079	\$897,017	\$923,955	\$950,892	\$977,830	\$1,010,987	\$1,042,896	\$1,069,834	\$1,099,250	
Road Fund Property Tax	\$31,707	\$32,249	\$33,445	\$34,887	\$36,019	\$37,147	\$38,361	\$39,599	\$40,708	
Total Road Maintenance Fund Revenues	\$2,310,308	\$2,337,788	\$2,365,921	\$2,394,301	\$2,422,371	\$2,456,656	\$2,489,779	\$2,390,724	\$2,446,366	
Road Maintenance Fund Expenditures										
Road Maint. Expenditures (100% of rev.'s)	\$2,310,308	\$2,337,788	\$2,365,921	\$2,394,301	\$2,422,371	\$2,456,656	\$2,489,779	\$2,390,724	\$2,446,366	
Road Fund Operating Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Restricted Revenues										
Building and Permit Fees (100% Cost Portion)	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$1,167,750	\$908,250	
Public Works - Site Development Services	\$0	\$985,229	\$1,013,953	\$1,042,678	\$1,078,033	\$1,112,059	\$1,140,783	\$1,172,149	\$1,195,350	
Total Other Restricted Revenues	\$0	\$1,893,479	\$1,922,203	\$1,950,928	\$2,245,783	\$2,227,909	\$2,049,033	\$2,339,899	\$2,103,600	
Other Restricted Expenditures										
Building and Permit Fees (100% Cost Portion)	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$1,167,750	\$908,250	
Public Works - Site Development Services	\$0	\$985,229	\$1,013,953	\$1,042,678	\$1,078,033	\$1,112,059	\$1,140,783	\$1,172,149	\$1,195,350	
Total Other Restricted Expenditures	\$0	\$1,893,479	\$1,922,203	\$1,950,928	\$2,245,783	\$2,227,909	\$2,049,033	\$2,339,899	\$2,103,600	
Other Restr. Funds Operating Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
All Fund Operating Surplus (Deficit)	\$18,906,637	\$11,434,221	\$11,181,600	\$11,361,318	\$11,260,242	\$11,059,864	\$11,726,000	\$11,324,074	\$11,165,227	

"final_sum"

- [1] Sacramento County retains the first year of property tax until proper legal transfer can take place.
- [2] 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.
- [3] Non-Departmental includes office rent, supplies, insurance, and general plan and code development.
- [4] 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 first year property tax revenues and one quarter's worth of sales tax revenue.
- [5] General fund operating surplus (deficit) prior to mitigation payments to County (if required).

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

**Alternative
II**

Item	Value
Proposed City of Rancho Cordova	
2000 Estimates	
Population [1]	52,869
Retail Employment [2]	7,024
Other Employment [2]	55,369
Government/Education	<u>6,933</u>
Total Employment	69,326
Persons Served [3]	87,532
Registered Voters [4]	24,498
Population [1]	52,869
Voters as % of Population	46.3%
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
Sacramento County	
2000 Estimates	
Unincorporated Population [7]	642,700
City Population [7]	566,800
Total County Population	1,209,500
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.

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

Alternative II

Item	Value
First Year of Operations - Fiscal Year Ending [1]	2003
Dollars Discounted to Fiscal Year	2000
% of FY 2002-2003 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]	\$115,000
Market Value per Commercial Sq. Ft. (existing)	\$75
1999 Base Assessed Value within Proposed City [7]	\$3,531,588,632
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.

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

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Alternative II

Land Use	Unit Measure	Sq. Ft. per Acre [1]	Value Per Unit [2]
Single Family [3]	dwelling unit	N.A.	\$190,000
Multi-Family	dwelling unit	N.A.	\$75,000
Mobile Homes	dwelling unit	N.A.	\$40,000
Retail	square foot	10,890	\$110
Other Non-Residential	square foot	13,068	\$70

"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

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

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Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 II

Item	Calendar Year											
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
New Residential Development [1]						<i>units</i>						
Single Family	50	50	125	525	525	525	525	525	525	525	525	525
Multi-Family	-	-	-	-	-	-	-	150	120	-	150	-
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	50	50	125	525	525	525	525	675	645	525	675	525
New Redevelopment Residential [1]												
Single Family	125	125	125	125	125	125	125	125	125	125	35	-
Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	125	125	125	125	125	125	125	125	125	125	35	-
Total New Residential Units	175	175	250	650	650	650	650	800	770	650	710	525
New Non-Residential Development						<i>square feet</i>						
Retail [2]	51,750	51,750	51,750	51,750	51,750	51,750	51,750	51,750	51,750	51,750	51,750	51,750
Other Non-Residential [3]	567,000	567,000	567,000	567,000	567,000	567,000	567,000	567,000	567,000	567,000	567,000	567,000
Subtotal	618,750	618,750	618,750	618,750	618,750	618,750	618,750	618,750	618,750	618,750	618,750	618,750
New Redevelopment Non-Residential [4]												
Retail	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Other Non-Residential	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000
Subtotal	375,000	375,000	375,000	375,000	375,000	385,000	385,000	385,000	385,000	385,000	385,000	385,000
Total New Non-Residential Development	993,750	993,750	993,750	993,750	993,750	1,003,750	1,003,750	1,003,750	1,003,750	1,003,750	1,003,750	1,003,750
Cumulative New Development Entire City						<i>units</i>						
Cumulative New Residential Development	175	350	600	1,250	1,900	2,550	3,200	3,850	4,500	5,150	5,710	6,235
Single Family	-	-	-	-	-	-	-	150	270	270	420	420
Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
Total Cumulative Dwelling Units	175	350	600	1,250	1,900	2,550	3,200	4,000	4,770	5,420	6,130	6,655
Cumulative New Non-Residential Development						<i>square feet</i>						
Retail	51,750	103,500	155,250	207,000	258,750	320,500	382,250	444,000	505,750	567,500	629,250	691,000
Other Non-Residential	942,000	1,884,000	2,826,000	3,768,000	4,710,000	5,652,000	6,594,000	7,536,000	8,478,000	9,420,000	10,362,000	11,304,000
Total New Non-Residential Development	993,750	1,987,500	2,981,250	3,975,000	4,968,750	5,972,500	6,976,250	7,980,000	8,983,750	9,987,500	10,991,250	11,995,000

*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.

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

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Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 II

Item	Calendar Year											
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Population Projections												
New Population [1]	454	454	648	1,685	1,685	1,685	1,685	2,074	1,685	1,685	1,840	1,361
Cumulative Population [2]	53,323	53,777	54,425	56,110	57,795	59,480	61,165	63,239	65,235	66,920	68,760	70,121
Cumulative Registered Voters [3]	24,708	24,918	25,218	25,999	26,780	27,561	28,342	29,303	30,228	31,009	31,862	32,493
Proxy Population [4]	n/a	n/a	75,654	75,654	75,654	75,654	75,654	75,654	75,654	75,654	n/a	n/a
Annual Population Increase	0.86%	0.85%	1.20%	3.10%	3.00%	2.92%	2.83%	3.39%	3.16%	2.58%	2.75%	1.98%
Employment Projections												
New Employees [5]	115	115	115	115	115	115	115	115	115	115	115	115
Retail	945	945	945	945	945	945	945	945	945	945	945	945
Other Non-Retail	125	125	125	125	125	125	125	125	125	125	125	125
Government/Education [6]	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185
Subtotal	450	450	450	450	450	472	472	472	472	472	472	472
Redevelopment	1,635	1,635	1,635	1,635	1,635	1,657	1,657	1,657	1,657	1,657	1,657	1,657
Total New Employees	7,139	7,254	7,369	7,484	7,599	7,714	7,829	7,944	8,059	8,174	8,289	8,404
Cumulative Employees	56,764	58,159	59,554	60,949	62,344	63,762	65,179	66,596	68,013	69,431	70,848	72,265
Retail	7,058	7,183	7,308	7,433	7,558	7,683	7,808	7,933	8,058	8,183	8,308	8,433
Other Non-Residential [7]	70,961	72,596	74,231	75,866	77,501	79,158	80,815	82,473	84,130	85,787	87,444	89,102
Government/Education [6]	88,804	90,075	91,541	94,043	96,546	99,059	101,573	104,475	107,300	109,814	112,482	114,672
Total Cumulative New Employees	3.33	3.38	3.42	3.39	3.37	3.34	3.32	3.28	3.25	3.23	3.21	3.21
Persons Served [8]												
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 46.3% 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 (450/year from 2001-2005 and 470/year from 2006-2012), 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.

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

Administrative Review Draft CFA - Dated May 8, 2001

Alternative
II

Item	Fiscal Year Ending										
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Assessed Value Existing Development [1] (Inflated \$000's)	\$3,794,439	\$3,889,300	\$3,986,533	\$4,086,196	\$4,188,351	\$4,293,060	\$4,400,386	\$4,510,396	\$4,623,156	\$4,738,735	\$4,857,203
Assessed Value of New Development [2] (Inflated \$000's)											
New Development											
Single Family [3]	N.A.	\$9,500	\$9,738	\$24,952	\$107,420	\$110,105	\$112,858	\$115,679	\$118,571	\$121,536	\$124,574
Multi-Family	N.A.	-	-	-	-	-	-	-	\$13,373	\$10,966	-
Mobile Homes	N.A.	-	-	-	-	-	-	-	-	-	-
Retail	N.A.	\$5,693	\$5,835	\$5,981	\$6,130	\$6,283	\$6,441	\$6,602	\$6,767	\$6,936	\$7,109
Other Non-Residential	N.A.	\$39,690	\$40,682	\$41,699	\$42,742	\$43,810	\$44,906	\$46,028	\$47,179	\$48,358	\$49,567
Total A.V. from New Development	-	\$54,883	\$56,255	\$72,632	\$156,292	\$160,199	\$164,204	\$168,309	\$185,890	\$187,795	\$181,251
Cumulative A.V. from New Development	-	\$54,883	\$112,344	\$187,448	\$347,864	\$515,716	\$691,266	\$874,783	\$1,079,918	\$1,291,472	\$1,501,135
Total Assessed Value (Inflated \$000's)	\$3,794,439	\$3,944,183	\$4,098,877	\$4,273,645	\$4,536,215	\$4,808,776	\$5,091,652	\$5,385,179	\$5,703,074	\$6,030,206	\$6,358,338
Total Assessed Value (Constant \$000's)	\$3,794,439	\$3,847,983	\$3,901,370	\$3,968,504	\$4,109,587	\$4,250,257	\$4,390,516	\$4,530,364	\$4,680,778	\$4,828,557	\$4,967,123
Percentage Change in A.V. (Inflated \$000's)	N.A.	3.9%	3.9%	4.3%	6.1%	6.0%	5.9%	5.8%	5.9%	5.7%	5.4%
Percentage Change in A.V. (Constant \$000's)	N.A.	1.4%	1.4%	1.7%	3.6%	3.4%	3.3%	3.2%	3.3%	3.2%	2.9%

"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.

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

Administrative Review Draft CFA - Dated May 8, 2001

Alternative
II

Item	Note [1]	Fiscal Year Ending										2011
		2003	2004	2005	2006	2007	2008	2009	2010	2011		
GENERAL FUND REVENUES												
Property Taxes [2]	1	\$0	\$4,486,208	\$4,652,600	\$4,853,192	\$5,010,659	\$5,167,665	\$5,336,534	\$5,508,759	\$5,663,062		
Sales Tax [3]	2	\$11,045,538	\$14,867,076	\$15,006,768	\$15,146,460	\$15,302,952	\$15,459,444	\$15,615,936	\$15,772,428	\$15,928,920		
Utility User Tax	3	\$2,870,044	\$2,925,753	\$2,984,071	\$3,056,338	\$3,128,606	\$3,201,547	\$3,274,489	\$3,352,664	\$3,429,789		
Real Property Transfer Tax	4	\$220,333	\$224,125	\$232,092	\$240,037	\$247,958	\$255,856	\$264,351	\$264,351	\$271,937		
Unitary Tax	5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Transient Occupancy Tax	6	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649		
Franchise Fees	7	\$179,762	\$185,011	\$190,261	\$195,521	\$200,781	\$207,074	\$213,159	\$218,419	\$224,091		
Business License Tax	8	\$97,500	\$99,648	\$101,795	\$103,972	\$106,149	\$108,325	\$110,502	\$112,679	\$114,855		
Building and Permit Fees (Fund Transfers In)	9	\$0	\$136,238	\$136,238	\$136,238	\$175,163	\$167,378	\$136,238	\$175,163	\$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	\$54,425	\$56,110	\$57,795	\$59,480	\$61,165	\$63,239	\$65,235	\$66,920	\$68,760		
Jail Booking Reimbursement	13	\$280,290	\$288,707	\$297,125	\$305,542	\$315,902	\$325,873	\$334,290	\$343,482	\$350,280		
State Motor Vehicle License Fees	14	\$3,750,103	\$3,750,103	\$3,750,103	\$3,750,103	\$3,750,103	\$3,750,103	\$3,750,103	\$3,408,373	\$3,475,837		
Investment Earnings	15	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000		
Total General Fund Revenues		\$22,136,644	\$31,472,596	\$31,952,320	\$32,421,719	\$32,876,105	\$33,285,012	\$33,681,194	\$33,805,453	\$34,247,853		
OTHER RESTRICTED FUND REVENUES												
Building and Permit Fees (100% Cost Portion)	9	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$1,167,750	\$908,250		
Public Works - Site Development Services	11	\$0	\$985,229	\$1,013,953	\$1,042,678	\$1,078,033	\$1,112,059	\$1,140,783	\$1,172,149	\$1,195,350		
Total Other Restricted Fund Revenues		\$0	\$1,893,479	\$1,922,203	\$1,950,928	\$2,245,783	\$2,227,909	\$2,049,033	\$2,339,899	\$2,103,600		
ROAD MAINTENANCE FUND REVENUES												
Gas Taxes	16	\$1,408,522	\$1,408,522	\$1,408,522	\$1,408,522	\$1,408,522	\$1,408,522	\$1,408,522	\$1,281,290	\$1,306,408		
Road Fund Property Tax	17	\$31,707	\$32,249	\$33,445	\$34,887	\$36,019	\$37,147	\$38,361	\$39,599	\$40,708		
Measure A Revenues	18	\$870,079	\$897,017	\$923,955	\$950,892	\$977,830	\$1,010,987	\$1,042,896	\$1,069,834	\$1,099,250		
Total Road Fund Maintenance Revenues		\$2,310,308	\$2,337,788	\$2,365,921	\$2,394,301	\$2,422,371	\$2,456,656	\$2,489,779	\$2,390,724	\$2,446,366		
TOTAL ALL FUND REVENUES		\$24,446,953	\$35,703,863	\$36,240,444	\$36,766,948	\$37,544,259	\$37,969,576	\$38,220,006	\$38,536,076	\$38,797,820		

*rev_sum**

[1] Reference Notes are included in Figure B-2.
 [2] Sacramento County retains property tax revenues for the first fiscal year of incorporation, or until proper legal transfer of the revenue can take place.
 [3] Sacramento County receives the first three months worth of sales tax revenue following the incorporation of a city.

Ref #	Item	Assumption	Fiscal Year Ending										
			2003	2004	2005	2006	2007	2008	2009	2010	2011		
5	Unitary Tax County portion of Unitary Tax to New City	FY 1999-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total Unitary Tax		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	Transient Occupancy Tax 1999-00 Base Transient Occupancy Tax	FY 1999-00 Estimate	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	
	Total Transient Occupancy Tax		\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	\$3,638,649	
7	Franchise Fees Franchise - Cable Franchise - Other Total Franchise Fees	FY 1999-00 Countywide Actuals \$1.70/capita \$0.95 per persons served	\$92,573 \$87,189 \$179,762	\$95,439 \$89,572 \$185,011	\$98,305 \$91,956 \$190,261	\$101,171 \$94,350 \$195,521	\$104,037 \$96,744 \$200,781	\$107,565 \$99,509 \$207,074	\$110,960 \$102,199 \$213,159	\$113,826 \$104,593 \$218,419	\$116,956 \$107,135 \$224,091	\$119,956 \$109,826 \$229,781	\$123,046 \$111,006 \$235,046
8	Business License Tax Incorp. Area FY 99-00 Renewing License Revenue Incorp. Area FY 99-00 Employees New Business Licenses	\$0.88/employee	\$65,000	\$66,432	\$67,863	\$69,315	\$70,766	\$72,217	\$73,668	\$75,119	\$76,570	\$78,021	
	Total Business License Tax		\$65,000	\$66,432	\$67,863	\$69,315	\$70,766	\$72,217	\$73,668	\$75,119	\$76,570	\$78,021	
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	\$32,500	\$33,216	\$33,932	\$34,657	\$35,383	\$36,108	\$36,834	\$37,560	\$38,285	\$39,011	
	Total Building and Permit Fees		\$32,500	\$33,216	\$33,932	\$34,657	\$35,383	\$36,108	\$36,834	\$37,560	\$38,285	\$39,011	
10	Planning Fees % of planning costs recaptured by fees	Cost Recovery Portion 100%	\$97,500	\$99,648	\$101,795	\$103,972	\$106,149	\$108,325	\$110,502	\$112,679	\$114,855	\$117,032	
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	\$1,167,750	\$1,115,850	\$1,167,750	\$1,115,850	
	Total Public Works (Site Development Services)		\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$1,167,750	\$1,115,850	\$1,167,750	\$1,115,850	
12	Fines and Penalties Fines per Capita	Cost Recovery Portion 50%	\$54,425	\$56,110	\$57,795	\$59,480	\$61,165	\$62,850	\$64,535	\$66,220	\$67,905	\$69,590	
	Total Fines and Penalties		\$54,425	\$56,110	\$57,795	\$59,480	\$61,165	\$62,850	\$64,535	\$66,220	\$67,905	\$69,590	
13	Jail Booking Reimbursement [2] % of booking costs reimbursed by State	Cost Recovery Portion 100%	\$280,290	\$288,707	\$297,125	\$305,542	\$313,960	\$322,377	\$330,794	\$339,211	\$347,628	\$356,045	
14	State Motor Vehicle License Fees Relevant population for calculation Per capita lic. fees provided by State Controller	FY 1999-00 Cost Recovery Portion 100%	\$75,654	\$75,654	\$75,654	\$75,654	\$75,654	\$75,654	\$75,654	\$75,654	\$75,654	\$75,654	
15	Investment Earnings Subtotal All General Fund Rev. (excl. invest. earnings) Earnings on Current Year Revenues Earnings on Fund Balance Total Interest Earnings	Interest Rate Current Fiscal Year % for Current Year % for fund balance	\$22,136,644 \$0 \$0	\$30,972,596 \$154,863 \$400,000	\$31,452,320 \$157,262 \$400,000	\$31,921,719 \$159,609 \$400,000	\$32,376,105 \$161,881 \$400,000	\$32,850,012 \$164,715 \$400,000	\$33,324,896 \$167,649 \$400,000	\$33,800,280 \$170,503 \$400,000	\$34,275,764 \$173,401 \$400,000	\$34,751,148 \$176,300 \$400,000	\$35,227,022 \$179,298 \$400,000
	Total Interest Earnings		\$22,136,644	\$30,972,596	\$31,452,320	\$31,921,719	\$32,376,105	\$32,850,012	\$33,324,896	\$33,800,280	\$34,275,764	\$34,751,148	

Ref #	Item	Assumption	Fiscal Year Ending																	
			2003	2004	2005	2006	2007	2008	2009	2010	2011									
16	Road Fund - Gas Taxes																			
	Highway User Tax 2105	Per Capita	\$471,345	\$471,345	\$471,345	\$471,345	\$471,345	\$471,345	\$471,345	\$471,345	\$471,345	\$471,345	\$471,345	\$471,345	\$471,345	\$471,345	\$471,345	\$471,345	\$471,345	\$471,345
	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	\$316,080	\$316,080	\$316,080	\$316,080	\$316,080	\$316,080	\$316,080	\$316,080	\$316,080	\$316,080	\$316,080	\$316,080	\$316,080	\$316,080	\$316,080	\$316,080	\$316,080	\$316,080
	Highway User Tax 2107	Per Capita	\$608,796	\$608,796	\$608,796	\$608,796	\$608,796	\$608,796	\$608,796	\$608,796	\$608,796	\$608,796	\$608,796	\$608,796	\$608,796	\$608,796	\$608,796	\$608,796	\$608,796	\$608,796
	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
	Total Gas Taxes		\$1,408,522	\$1,408,522	\$1,408,522	\$1,408,522	\$1,408,522	\$1,408,522	\$1,408,522	\$1,408,522	\$1,408,522	\$1,408,522	\$1,408,522	\$1,408,522	\$1,408,522	\$1,408,522	\$1,408,522	\$1,408,522	\$1,408,522	\$1,408,522
17	Road Fund - Property Tax to City																			
	Base Property Tax Transfer		\$32,477	\$32,477	\$33,036	\$34,211	\$35,382	\$36,549	\$37,713	\$38,965	\$40,196	\$41,349	\$42,502	\$43,754	\$45,006	\$46,258	\$47,510	\$48,762	\$50,014	\$51,266
	Increase in Base Property Tax from County	0.083%	\$0	\$559	\$1,174	\$1,171	\$1,168	\$1,164	\$1,160	\$1,156	\$1,152	\$1,148	\$1,144	\$1,140	\$1,136	\$1,132	\$1,128	\$1,124	\$1,120	\$1,116
	From Special Districts	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Base Property Tax Transfer		\$32,477	\$33,036	\$34,211	\$35,382	\$36,549	\$37,713	\$38,965	\$40,196	\$41,349	\$42,502	\$43,754	\$45,006	\$46,258	\$47,510	\$48,762	\$50,014	\$51,266	\$52,518
	Share of Supplemental Roll		\$228	\$228	\$288	\$604	\$604	\$604	\$604	\$604	\$604	\$604	\$604	\$604	\$604	\$604	\$604	\$604	\$604	\$604
	Total Gross Property Tax to Road Fund		\$32,706	\$33,265	\$34,499	\$35,986	\$37,153	\$38,317	\$39,570	\$40,840	\$42,114	\$43,388	\$44,662	\$45,936	\$47,210	\$48,484	\$49,758	\$51,032	\$52,306	\$53,580
	Less Property Tax Admin. Costs	3.05% of gross prop. tax	\$999	\$1,016	\$1,053	\$1,099	\$1,135	\$1,170	\$1,208	\$1,247	\$1,282	\$1,317	\$1,352	\$1,387	\$1,422	\$1,457	\$1,492	\$1,527	\$1,562	\$1,597
	Total Net Property Tax to Road Fund		\$31,707	\$32,249	\$33,446	\$34,887	\$36,019	\$37,147	\$38,362	\$39,573	\$40,782	\$41,991	\$43,200	\$44,409	\$45,618	\$46,827	\$48,036	\$49,245	\$50,454	\$51,663
18	Measure A Road Maintenance Revenue	\$845,204	\$870,079	\$897,017	\$923,955	\$950,892	\$977,830	\$1,010,987	\$1,042,896	\$1,069,834	\$1,099,250	\$1,128,666	\$1,158,082	\$1,187,498	\$1,216,914	\$1,246,330	\$1,275,746	\$1,305,162	\$1,334,578	\$1,363,994
	Total Road Maintenance Funds Available		\$2,310,308	\$2,337,788	\$2,365,921	\$2,394,301	\$2,422,371	\$2,456,656	\$2,489,779	\$2,523,102	\$2,556,425	\$2,589,748	\$2,623,071	\$2,656,394	\$2,689,717	\$2,723,040	\$2,756,363	\$2,789,686	\$2,823,009	\$2,856,332

Prev. Rates

(1) Sales tax estimate from December 18, 2000 is through June 30, 2000.
 (2) Assumes new City of Rancho Cordova would be eligible for 100% reimbursement of jail booking costs per Assembly Bill 1662 approved and signed in 1999.
 (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**

Alternative II

A. Transfer of Tax Base

1. Total FY 1999-2000 Expenditures Subject to Transfer - See Figure B-4		\$12,436,743
2. County Auditor's Ratio FY 1999-2000		31.88%
3. FY 1999-2000 Property Tax Base Transferred from County		Post-ERAF \$3,964,880
4. Property Tax Base Transferred from Special Districts to General Fund or Other Fund	Tax Base Transferred to:	Post ERAF Shift
Special Districts (None Transferred)	General Fund	\$0
County Roads	Road Fund	\$29,399
Subtotal Special Districts:		\$29,399
5. Total Property Tax Base:		\$3,994,279

B. Calculation of Tax Allocation Factor (TAF)

1. Assessed Value (FY 1999-2000):		\$3,531,588,632
Assessed Value (FY 2002-2003):		\$3,901,370,400
Change from FY 1999-2000 to FY 2002-2003:		10.47%
2. Total Property Tax Collected FY 2002-2003 (@1% AV):		\$39,013,704
3. FY 1999-2000 Property Tax Base Transferred from County		Post-ERAF \$3,964,880
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)		\$4,380,030
4. Implied FY 2002-2003 Tax Allocation Factor (Property Tax Base from County)		11.23%
5. Tax Allocation Factors from Special Districts to City General Fund		0.00%
6. Total Tax Allocation Factor to City General Fund (4 + 5)		11.23%
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		\$29,399
FY 2002-2003 Road Fund Property Tax Base Transferred from County		\$32,477
Implied FY 2002-2003 Tax Allocation Factor to Road Fund:		0.083%

"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

Alternative
II

Item	Direct Cost	Indirect Cost Above Cost Est.	Total Cost	Offsetting Revenue	Net General Fund Cost
	[1]	[2]		[3]	
County Departments Transferring Services/Costs to New City					
Sheriff [4]	\$11,723,937	\$216,640	\$11,940,577	\$241,270	\$11,699,307
Animal Control	\$129,741	\$2,679	\$132,420	\$43,009	\$89,410
Planning and Community Development					
Application Processing	\$181,889	\$4,280	\$186,169	\$163,700	\$22,469
Code Enforcement	\$317,584	\$6,816	\$324,400	\$243,422	\$80,978
General Plan	\$13,500	\$317	\$13,817	\$0	\$13,817
Specific Plans/Specific Projects	\$129,400	\$3,170	\$132,570	\$53,668	\$78,902
Subtotal	\$642,373	\$14,583	\$656,956	\$460,790	\$196,166
Public Works					
General Services	\$12,841	\$371	\$13,212	\$13,212	\$0
Building Inspection	\$1,360,000	\$340,000	\$1,700,000	\$1,700,000	\$0
Site Development	\$425,000	\$106,000	\$531,000	\$531,000	\$0
Technical Services	\$95,400	\$2,300	\$97,700	\$97,700	\$0
Infrastructure Finance	\$380,856	\$0	\$380,856	\$380,856	\$0
Subtotal	\$2,274,097	\$448,671	\$2,722,768	\$2,722,768	\$0
Property Tax Assessment and Collection by County Depts.	Included in total cost		\$119,764	\$0	\$119,764
Booking Fees	Included in total cost		\$257,839	\$0	\$257,839
Subtotal [5]	\$14,770,148	\$682,573	\$15,830,323	\$3,467,837	\$12,362,486
County General Purpose Support of Other Functions					
Board of Supervisors	\$83,166	\$10,810	\$93,976	\$19,719	\$74,257
Subtotal	\$83,166	\$10,810	\$93,976	\$19,719	\$74,257
Total Gen. Purpose Costs of Services Provided to Area [5]	\$14,853,313	\$693,383	\$15,924,299	\$3,487,557	\$12,436,743

"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.

[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]

Alternative II

DRAFT

Item	1999-2000 Revenues
PROPERTY TAX REVENUE	
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
Total	\$120,744,993
Other General Purpose Revenues	
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
Subtotal Other General Purpose Revenues	\$257,998,979
Total Net Revenue Available for General Purposes	\$378,743,972
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.

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

Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 II

Item	Note [1]	Fiscal Year Ending									
		2003	2004	2005	2006	2007	2008	2009	2010	2011	
GENERAL FUND EXPENDITURES											
1		\$79,000	\$74,000	\$75,000	\$76,000	\$77,000	\$78,000	\$79,000	\$80,000	\$81,000	
2		\$21,435	\$0	\$23,427	\$0	\$24,908	\$0	\$26,358	\$0	\$27,619	
3		\$265,900	\$379,189	\$401,693	\$403,301	\$404,918	\$406,543	\$408,175	\$409,816	\$454,759	
4		\$211,800	\$187,359	\$208,929	\$209,599	\$210,272	\$210,948	\$211,628	\$255,389	\$256,291	
5		\$550,000	\$510,000	\$520,200	\$530,604	\$541,216	\$552,040	\$563,081	\$574,343	\$585,830	
6		\$361,900	\$332,557	\$333,720	\$334,888	\$337,282	\$414,547	\$416,120	\$417,700	\$419,289	
7		\$171,050	\$427,504	\$494,162	\$525,849	\$557,842	\$560,156	\$562,482	\$564,820	\$567,169	
8		\$134,696	\$136,997	\$142,078	\$148,204	\$153,012	\$157,807	\$162,964	\$168,223	\$172,935	
9		\$15,408	\$15,793	\$16,188	\$16,592	\$17,007	\$17,432	\$17,868	\$18,315	\$18,773	
10		\$0	\$14,005,975	\$14,425,718	\$14,845,460	\$15,271,821	\$15,787,139	\$16,279,062	\$16,701,442	\$17,151,647	
11		\$0	\$94,892	\$97,741	\$100,591	\$103,440	\$106,948	\$110,323	\$113,173	\$116,285	
12		\$168,500	\$629,938	\$809,647	\$872,377	\$876,039	\$879,719	\$883,417	\$887,134	\$890,870	
14		\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233	
16		\$324,000	\$384,000	\$325,000	\$288,000	\$285,000	\$287,000	\$277,000	\$289,000	\$291,000	
17		\$339,419	\$339,419	\$354,517	\$364,829	\$375,468	\$387,011	\$398,008	\$407,419	\$418,474	
18		\$280,290	\$288,707	\$297,125	\$305,542	\$315,902	\$325,873	\$334,290	\$343,482	\$350,280	
19		\$30,000	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	
20		\$973,709	\$1,212,126	\$1,176,642	\$958,371	\$976,370	\$999,884	\$1,009,298	\$1,039,900	\$1,059,754	
21		\$153,810	\$909,153	\$945,125	\$959,992	\$987,488	\$1,017,522	\$1,045,485	\$1,070,542	\$1,099,173	
		\$0	\$946,163	\$923,086	\$900,571	\$878,606	\$857,177	\$0	\$0	\$0	
		\$3,230,007	\$20,038,375	\$20,770,719	\$21,060,401	\$21,615,864	\$22,225,148	\$21,955,194	\$22,481,379	\$23,082,626	
ROAD MAINTENANCE EXPENDITURES											
22		\$2,310,308	\$2,337,788	\$2,365,921	\$2,394,301	\$2,422,371	\$2,456,656	\$2,489,779	\$2,390,724	\$2,446,366	
(EXCLUDES NEW CAPITAL)											
OTHER RESTRICTED FUND EXPENDITURES											
13		\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$1,167,750	\$908,250	
15		\$0	\$985,229	\$1,013,953	\$1,042,678	\$1,078,033	\$1,112,059	\$1,140,783	\$1,172,149	\$1,195,350	
		\$0	\$1,893,479	\$1,922,203	\$1,950,928	\$2,245,783	\$2,227,909	\$2,049,033	\$2,339,899	\$2,103,600	
TOTAL ALL FUND EXPENDITURES											
		\$5,540,315	\$24,269,642	\$25,058,844	\$25,405,630	\$26,284,017	\$26,909,712	\$26,494,006	\$27,212,002	\$27,632,593	

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.

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

Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 II

Ref. Item	Description	Assumptions	Fiscal Year Ending									
			2003	2004	2005	2006	2007	2008	2009	2010	2011	
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 \$20,000 \$15,000 \$20,000 \$79,000	\$24,000 \$20,000 \$15,000 \$15,000 \$17,000 \$74,000	\$24,000 \$20,000 \$16,000 \$17,000 \$75,000	\$24,000 \$20,000 \$17,000 \$18,000 \$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 \$21,000 \$80,000	\$24,000 \$20,000 \$15,000 \$22,000 \$81,000
2	Elections Number of Registered Voters	See Figure A-7	25,218	26,780	27,561	28,342	29,303	30,228	31,009	31,862	32,493	
	Regular General Election Special Election [1] Total Elections	\$0.85 per registered voter \$4.00 per registered voter	\$21,435 \$0 \$21,435	\$0 \$0 \$0	\$23,427 \$0 \$23,427	\$0 \$0 \$0	\$24,908 \$0 \$24,908	\$0 \$0 \$0	\$26,358 \$0 \$26,358	\$0 \$0 \$0	\$27,619 \$0 \$27,619	
3	City Manager	See Figure C-3	\$265,900	\$379,189	\$401,693	\$403,301	\$404,918	\$406,543	\$408,175	\$409,816	\$454,759	
4	City Clerk	See Figure C-3	\$211,800	\$187,359	\$208,929	\$209,599	\$210,272	\$210,948	\$211,628	\$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	\$333,720	\$334,888	\$357,282	\$414,547	\$416,120	\$417,700	\$419,289	
7	Administrative Services	See Figure C-5	\$171,050	\$427,504	\$494,162	\$525,849	\$557,842	\$560,156	\$562,482	\$564,820	\$567,169	
8	Property Tax Administration	3.05% of gross prop. tax	\$134,696	\$136,997	\$142,078	\$148,204	\$153,012	\$157,807	\$162,964	\$168,223	\$172,935	
9	LAFCO Cost Share [3]	\$185,000 (All cities) \$14,308 7.73% of estimated FY 2000-2001 Costs	\$15,408	\$15,793	\$16,188	\$16,592	\$17,007	\$17,432	\$17,868	\$18,315	\$18,773	
10	Law Enforcement Sheriff Traffic Enforcement (CHP) Total Law Enforcement	Base Year 1999-2000 \$11,699,307 \$850,000 FY 2003-04 Contract Cost \$12,284,272 \$927,526	n/a \$0 \$0 \$0	3.10% \$13,022,694 \$983,281 \$14,005,975	3.00% \$13,413,770 \$1,011,948 \$14,425,718	2.92% \$13,804,845 \$1,040,615 \$14,845,460	2.83% \$14,195,921 \$1,075,901 \$15,271,821	3.39% \$14,677,280 \$1,109,859 \$15,787,139	3.16% \$15,140,536 \$1,138,526 \$16,279,062	2.58% \$15,531,611 \$1,169,831 \$16,701,442	2.75% \$15,958,661 \$1,192,986 \$17,151,647	
11	Animal Control (contract)	Net Cost per Capita Total Net Cost	\$0	\$94,892	\$97,741	\$100,591	\$103,440	\$106,948	\$110,323	\$113,173	\$116,285	
12	Planning - Contract or Staff	See Figure C-6	\$168,500	\$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 Total Building Inspection	\$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	

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

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Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 II

Ref. Item	Description	Assumptions	Fiscal Year Ending								
			2003	2004	2005	2006	2007	2008	2009	2010	2011
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	\$985,229	\$1,013,953	\$1,042,678	\$1,078,033	\$1,112,059	\$1,140,783	\$1,172,149	\$1,195,350
	Office Rent/Supplies	\$1.60 sq. ft./month	\$0	\$985,229	\$1,013,953	\$1,042,678	\$1,078,033	\$1,112,059	\$1,140,783	\$1,172,149	\$1,195,350
	Temporary Rental Capacity for 37.5 F.T.E's at 300 sq. ft. per employee	11,250 sq. ft.	\$216,000	\$216,000	\$216,000	\$216,000	\$216,000	\$216,000	\$216,000	\$216,000	\$216,000
	FTEs (excludes contract empl.)	Real Inc. 0.0%	9.00	21.5	27.0	28.5	29.5	30.5	30.5	31.5	32.5
	Annual Supplies	per FTE	\$18,000	\$43,000	\$54,000	\$57,000	\$59,000	\$61,000	\$61,000	\$63,000	\$65,000
	Initial Computers, and Furnishings	per FTE	\$90,000	\$125,000	\$55,000	\$15,000	\$10,000	\$10,000	\$0	\$10,000	\$10,000
	Total Office Rent and Supplies		\$324,000	\$384,000	\$325,000	\$288,000	\$285,000	\$287,000	\$277,000	\$289,000	\$291,000
17	Insurance	2.0%	\$339,419	\$339,419	\$354,517	\$364,829	\$375,468	\$387,011	\$398,008	\$407,419	\$418,474
18	Jail Booking Fees	See Figure C-7	\$249,425	\$256,915	\$264,406	\$271,896	\$281,115	\$289,988	\$297,479	\$305,658	\$311,708
	Bookings - Intake	1,458	\$30,865	\$31,792	\$32,719	\$33,646	\$34,787	\$35,885	\$36,812	\$37,824	\$38,572
	Bookings - Classification	877	\$280,290	\$288,707	\$297,125	\$305,542	\$315,902	\$325,873	\$334,290	\$343,482	\$350,280
	Fee Per Booking	\$161.14 - Intake	\$30,000	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0
	Total Jail Booking Fees		\$280,290	\$288,707	\$297,125	\$305,542	\$315,902	\$325,873	\$334,290	\$343,482	\$350,280
19	General Plan and Code Development		\$153,810	\$909,153	\$945,125	\$959,992	\$987,488	\$1,017,522	\$1,045,485	\$1,070,542	\$1,099,173
20	Contingency	Based on 5% of total GF costs excluding contingency. 5.0%									
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)										
	Total										
	Loan Repayment	5 years	\$0	\$1,044,387	\$1,044,387	\$1,044,387	\$1,044,387	\$1,044,387	\$1,044,387	\$0	\$0
	Loan Repayment [4] (2000 \$)		\$0	\$946,163	\$923,086	\$900,571	\$878,606	\$857,177	\$0	\$0	\$0
22	Road Fund - Road Maintenance Expenditures Equal to Revenues	Net Road Maintenance Revenues	\$2,310,308	\$2,337,788	\$2,365,921	\$2,394,301	\$2,422,371	\$2,456,656	\$2,489,779	\$2,390,724	\$2,446,366

[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.
 [2] Based on Rancho Cordova's share of total City revenues within Sacramento County
 [4] 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.

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

Administrative Review Draft CFA - Dated May 8, 2001

Alternative
II

Description	Assumptions	Fiscal Year Ending												
		2003	2004	2005	2006	2007	2008	2009	2010	2011				
City Manager Office														
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	\$105,525	\$106,053	\$106,583	\$107,116	\$107,651	\$108,190	\$108,731	\$109,274	\$109,819	\$110,367	\$110,916	\$111,465	\$112,014
Benefits	30%	\$31,658	\$31,975	\$32,295	\$32,615	\$32,935	\$33,255	\$33,575	\$33,895	\$34,215	\$34,535	\$34,855	\$35,175	\$35,495
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	\$144,885
Assistant to City Manager - FTE		0.0	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	\$73,211	\$73,574	\$73,937	\$74,300	\$74,663
Benefits	30%	\$0	\$21,105	\$21,211	\$21,317	\$21,423	\$21,530	\$21,638	\$21,746	\$21,855	\$21,964	\$22,073	\$22,182	\$22,291
Subtotal		\$0	\$91,455	\$91,912	\$92,372	\$92,834	\$93,298	\$93,764	\$94,233	\$94,704	\$95,175	\$95,646	\$96,117	\$96,588
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	\$39,745	\$39,944	\$40,143	\$40,343	\$40,543
Benefits	30%	\$11,400	\$11,457	\$11,514	\$11,572	\$11,630	\$11,688	\$11,746	\$11,805	\$11,864	\$11,923	\$11,982	\$12,041	\$12,100
Subtotal		\$49,400	\$49,647	\$49,895	\$50,145	\$50,395	\$50,647	\$50,901	\$51,155	\$51,411	\$51,666	\$51,922	\$52,178	\$52,434
Administrative Assistant - 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	2.0
Annual Salary	\$32,000	\$0	\$16,080	\$32,321	\$32,482	\$32,645	\$32,808	\$32,972	\$33,137	\$33,302	\$33,467	\$33,632	\$33,797	\$33,962
Benefits	30%	\$0	\$4,824	\$9,696	\$9,745	\$9,793	\$9,842	\$9,892	\$9,941	\$9,991	\$10,041	\$10,091	\$10,141	\$10,191
Subtotal		\$0	\$20,904	\$42,017	\$42,227	\$42,438	\$42,650	\$42,864	\$43,078	\$43,293	\$43,508	\$43,723	\$43,938	\$44,153
FTE Summary		2.0	3.5	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	5.0
Personnel Subtotal		\$185,900	\$299,189	\$321,693	\$323,301	\$324,918	\$326,543	\$328,175	\$329,816	\$331,467	\$333,118	\$334,770	\$336,422	\$338,074
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
Total City Manager Office Expenses		\$265,900	\$379,189	\$401,693	\$403,301	\$404,918	\$406,543	\$408,175	\$409,816	\$411,467	\$413,118	\$414,770	\$416,422	\$418,074
City Clerk Office														
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	\$73,211	\$73,574	\$73,937	\$74,300	\$74,663
Benefits	30%	\$21,000	\$21,105	\$21,211	\$21,317	\$21,423	\$21,530	\$21,638	\$21,746	\$21,855	\$21,964	\$22,073	\$22,182	\$22,291
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	\$96,588
Clerk/Secretary - FTE		0.5	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0
Annual Salary	\$16,000	\$16,080	\$32,321	\$32,482	\$32,645	\$32,808	\$32,972	\$33,137	\$33,302	\$33,467	\$33,632	\$33,797	\$33,962	\$34,127
Benefits	30%	\$4,800	\$4,824	\$9,696	\$9,745	\$9,793	\$9,842	\$9,892	\$9,941	\$9,991	\$10,041	\$10,091	\$10,141	\$10,191
Subtotal		\$20,800	\$20,904	\$42,017	\$42,227	\$42,438	\$42,650	\$42,864	\$43,078	\$43,293	\$43,508	\$43,723	\$43,938	\$44,153
FTE Summary		1.5	1.5	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0
Other Costs														
Legal Notices	\$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	\$25,000
Other Costs	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Subtotal 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
Total City Clerk Office Expenses		\$211,800	\$187,359	\$208,929	\$209,599	\$210,272	\$210,948	\$211,628	\$212,316	\$213,004	\$213,692	\$214,380	\$215,068	\$215,756

city_mgr

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

Administrative Review Draft CFA - Dated May 8, 2001

Alternative
II

Description	Assumptions	Fiscal Year Ending												
		2003	2004	2005	2006	2007	2008	2009	2010	2011				
Finance Department														
Finance Director - FTE														
Annual Salary	\$90,000	1.0	\$90,450	1.0	\$90,902	1.0	\$91,357	1.0	\$91,814	1.0	\$92,273	1.0	\$92,734	1.0
Benefits	30%	\$27,000	\$27,135	\$27,271	\$27,407	\$27,544	\$27,682	\$27,820	\$27,959	\$28,099	\$28,236	\$28,374	\$28,512	\$28,650
Subtotal		\$117,000	\$117,585	\$118,173	\$118,764	\$119,358	\$119,954	\$120,554	\$121,157	\$121,763	\$122,369	\$122,975	\$123,581	\$124,187
Accountant/Budg. Analyst - FTE														
Annual Salary	\$42,000	1.0	\$42,210	1.0	\$42,421	1.0	\$42,633	1.0	\$42,846	1.0	\$43,060	1.0	\$43,274	1.0
Benefits	30%	\$12,600	\$12,663	\$12,726	\$12,790	\$12,854	\$12,918	\$12,982	\$13,046	\$13,110	\$13,174	\$13,238	\$13,302	\$13,366
Subtotal		\$54,600	\$54,873	\$55,147	\$55,423	\$55,700	\$55,976	\$56,252	\$56,528	\$56,804	\$57,080	\$57,356	\$57,632	\$57,908
Accounting Technician - FTE														
Annual Salary	\$32,000	0.5	\$32,160	0.5	\$32,320	0.5	\$32,480	0.5	\$32,640	0.5	\$32,800	0.5	\$32,960	0.5
Benefits	30%	\$9,600	\$9,648	\$9,696	\$9,744	\$9,792	\$9,840	\$9,888	\$9,936	\$9,984	\$10,032	\$10,080	\$10,128	\$10,176
Subtotal		\$41,600	\$41,808	\$42,016	\$42,224	\$42,432	\$42,640	\$42,848	\$43,056	\$43,264	\$43,472	\$43,680	\$43,888	\$44,096
Secretary/Clerical - FTE														
Annual Salary	\$15,000	1.0	\$15,150	1.0	\$15,300	1.0	\$15,450	1.0	\$15,600	1.0	\$15,750	1.0	\$15,900	1.0
Benefits	30%	\$4,500	\$4,545	\$4,590	\$4,635	\$4,680	\$4,725	\$4,770	\$4,815	\$4,860	\$4,905	\$4,950	\$4,995	\$5,040
Subtotal		\$19,500	\$19,695	\$19,890	\$20,085	\$20,280	\$20,475	\$20,670	\$20,865	\$21,060	\$21,255	\$21,450	\$21,645	\$21,840
FTE Summary														
Personnel Subtotal		\$211,900	\$212,557	\$213,214	\$213,871	\$214,528	\$215,185	\$215,842	\$216,500	\$217,157	\$217,814	\$218,471	\$219,128	\$219,785
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	\$100,000
Total Finance Department Expenses		\$361,900	\$362,557	\$363,214	\$363,871	\$364,528	\$365,185	\$365,842	\$366,500	\$367,157	\$367,814	\$368,471	\$369,128	\$369,785

"city_finance"

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

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Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 II

Description	Assumptions	Fiscal Year Ending										
		2003	2004	2005	2006	2007	2008	2009	2010	2011		
ADMINISTRATIVE SERVICES												
Human Resources												
Human Resources Director - FTE												
Annual Salary												
Benefits	Real Inc. 0.5%	\$36,000	\$72,360	\$72,722	\$73,085	\$73,451	\$73,818	\$74,187	\$74,558	\$74,931		
Subtotal	30%	\$10,800	\$21,708	\$21,817	\$21,926	\$22,035	\$22,145	\$22,256	\$22,367	\$22,479		
		\$46,800	\$94,068	\$94,538	\$95,011	\$95,486	\$95,964	\$96,443	\$96,926	\$97,410		
Admin. Analyst/H.R. Tech. - FTE												
Annual Salary												
Benefits	Real Inc. 0.5%	\$0	\$17,588	\$35,351	\$35,528	\$35,705	\$35,884	\$36,063	\$36,244	\$36,425		
Subtotal	30%	\$0	\$5,276	\$10,605	\$10,658	\$10,712	\$10,765	\$10,819	\$10,873	\$10,927		
		\$0	\$22,864	\$45,956	\$46,186	\$46,417	\$46,649	\$46,882	\$47,117	\$47,352		
Administrative Clerk - FTE												
Annual Salary												
Benefits	Real Inc. 0.5%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Subtotal	30%	\$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		
Human Resources Subtotal		\$71,800	\$141,932	\$165,494	\$166,197	\$166,903	\$167,612	\$168,326	\$169,042	\$169,762		
Information Services												
Information Services Manager - FTE												
Annual Salary												
Benefits	Real Inc. 0.5%	\$0	\$65,325	\$65,652	\$65,980	\$66,310	\$66,641	\$66,975	\$67,309	\$67,646		
Subtotal	30%	\$0	\$19,598	\$19,695	\$19,794	\$19,893	\$19,992	\$20,092	\$20,193	\$20,294		
		\$0	\$84,923	\$85,347	\$85,774	\$86,203	\$86,634	\$87,067	\$87,502	\$87,940		
Information Services Technician - FTE												
Annual Salary												
Benefits	Real Inc. 0.5%	\$0	\$45,225	\$45,451	\$45,678	\$45,904	\$46,131	\$46,358	\$46,585	\$46,812		
Subtotal	30%	\$0	\$13,568	\$13,635	\$13,702	\$13,769	\$13,836	\$13,903	\$13,970	\$14,037		
		\$0	\$58,793	\$59,086	\$59,379	\$59,672	\$59,965	\$60,258	\$60,551	\$60,844		

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

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Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 II

Description	Fiscal Year Ending										
	2003	2004	2005	2006	2007	2008	2009	2010	2011		
Subtotal	\$29,250	\$58,793	\$59,086	\$89,073	\$119,358	\$119,954	\$120,554	\$121,157	\$121,763		
Other Costs	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000		
Information Services Subtotal	\$89,250	\$203,715	\$204,434	\$234,847	\$265,560	\$266,588	\$267,621	\$268,659	\$269,702		
General Services											
General Services Manager - FTE											
Annual Salary	\$0	\$55,275	\$55,551	\$55,829	\$56,108	\$56,389	\$56,671	\$56,954	\$57,239		
Benefits	\$0	\$16,583	\$16,665	\$16,749	\$16,832	\$16,917	\$17,001	\$17,086	\$17,172		
Subtotal	\$0	\$71,858	\$72,217	\$72,578	\$72,941	\$73,305	\$73,672	\$74,040	\$74,411		
Maintenance Technician - FTE											
Annual Salary	\$0	\$0	\$32,321	\$32,482	\$32,645	\$32,808	\$32,972	\$33,137	\$33,303		
Benefits	\$0	\$0	\$9,696	\$9,745	\$9,793	\$9,842	\$9,892	\$9,941	\$9,991		
Subtotal	\$0	\$0	\$42,017	\$42,227	\$42,438	\$42,650	\$42,864	\$43,078	\$43,293		
Custodial Worker - 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	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000		
General Services Subtotal	\$10,000	\$81,858	\$124,234	\$124,805	\$125,379	\$125,956	\$126,536	\$127,118	\$127,704		
ADMINISTRATIVE SERVICES TOTAL	\$171,050	\$427,504	\$494,162	\$525,849	\$557,842	\$560,156	\$562,482	\$564,820	\$567,169		
FTE Summary	1.0	4.5	6.0	6.5	7.0	7.0	7.0	7.0	7.0		

city_admin

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

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Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 II

Description	Fiscal Year Ending									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	
Planning Department										
Planning Director - FTE [1]										
Annual Salary										
Benefits										
Subtotal										
Senior Planner - FTE										
Annual Salary										
Benefits										
Subtotal										
Associate or Assistant Planners - FTE										
Annual Salary										
Benefits										
Subtotal										
Secretary/Clerical - FTE										
Annual Salary										
Benefits										
Subtotal										
FTE Summary										
Personnel Subtotal										
Other Costs										
Planning Consultants										
Mapping Reproduction										
Planning Commission Expense										
Miscellaneous Other Costs										
Other Cost Subtotal										
Total Planning Department Expenses										

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

"planning"

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

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Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 II

Description	Assumptions	Fiscal Year Ending										
		2003	2004	2005	2006	2007	2008	2009	2010	2011		
Public Works Department - General Fund												
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	\$82,000	\$41,000	\$82,410	\$82,822	\$83,236	\$83,652	\$84,071	\$84,491	\$84,913	\$85,338	\$85,763	\$86,188
Benefits	30%	\$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	\$111,491	\$112,043
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	\$30,000	\$15,000	\$15,075	\$15,150	\$15,226	\$15,302	\$15,379	\$15,456	\$15,533	\$15,611	\$15,688	\$15,765
Benefits	30%	\$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.) 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	\$50,000
Total Public Works Dept. Expenses		\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233	\$181,886	\$182,539
Site Development Services												
Estimated Cost for Rancho Cordova Area	FY 1999/00 Estimate \$901,256	\$0	\$985,229	\$1,013,953	\$1,042,678	\$1,078,033	\$1,112,059	\$1,140,783	\$1,172,149	\$1,195,350	\$1,222,601	\$1,250,101

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

"pub_works"

Figure D-1

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

Alternative
II

DRAFT

Item	Fiscal Year 1999-2000	Source
Revenues Transferred or Lost		
Property Taxes (Includes HOPTR)	\$3,964,880	Figure B-3 (EPS estimate)
Sales Tax [2]	\$14,448,000	State Board of Equalization based on 1999-2000 estimate
Transient Occupancy Tax	\$3,638,649	County of Sacramento based on 1999-2000 estimate
Utility User Tax	\$2,814,336	Figure B-2, Note 3 (EPS Estimate)
Real Property Transfer Tax	\$214,335	County of Sacramento based on 1999-2000 estimate
Unitary Tax	\$0	Revenue Loss Not Estimated
Franchise Fees	\$133,727	Figure B-2, Note 7 (EPS estimate)
Business License Tax	\$60,705	County of Sacramento based on 1999-2000 estimate
Fines	<u>\$0</u>	Revenue Loss Not Estimated
Total Revenues Transferred	\$25,274,632	
Expenses (Net of Revenue Offsets)		
Sheriff	\$11,482,667	Sacramento County Sheriff's Dept. estimate
Animal Control	\$86,731	Sacramento County Animal Care and Regulation Dept. estim
Planning	\$181,583	Sacramento County Planning Dept. estimate
Public Works	<u>\$0</u>	Sacramento County Public Works Dept. estimate
Total Expenses Transferred	\$11,750,981	
County Surplus or (Deficit)	(\$13,523,651)	
Additional Future Revenues to County		
Property Tax Administration Fees	\$119,764	
Jail Booking Fees	\$257,839	
Sheriff Contract (A-87 indirect allocation) [3]	<u>\$216,640</u>	
Total	\$594,242	
County Surplus or (Deficit) after Additional Future Revenues	(\$12,929,408)	

"net_fiscal"

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

[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] Equal to Countywide A-87 indirect cost allocated to Sheriff's Department as shown in Figure D-2.

Figure D-2

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

Alternative
II

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Fiscal Year 1999-2000 County Cost Estimates	Total Cost	Less		Direct Cost	Offsetting Revenue	Net Cost Transferred
		Countywide A-87 Indirect Cost				
Sheriff	\$11,940,577	\$216,640	[1]	\$11,723,937	\$241,270	\$11,482,667
Animal Control	\$132,420	\$2,679		\$129,741	\$43,009	\$86,731
Planning	\$656,956	\$14,583		\$642,373	\$460,790	\$181,583
Public Works	\$2,722,768	\$448,671		\$2,274,097	\$2,274,097	\$0
Total	\$15,452,720	\$682,573		\$14,770,148	\$3,019,167	\$11,750,981

"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.

Figure D-3

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

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Alternative
 II

Item	Fiscal Year 1999-2000	Source
Revenues Transferred or Lost		
Road Fund Property Tax	\$29,399	Figure B-3 (EPS estimate)
State Shared 2106c Revenues	\$252,645	EPS estimate
Measure A Revenue	\$845,204	SACOG estimate based on 1999-2000 data
Total Revenues Transferred	\$1,127,248	
Expenses (Net of Revenue Offsets)		
Road Maintenance	\$1,936,321	Sacramento County Dept. of Transp. estimate
County Surplus or (Deficit)	\$809,072	

"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.

ALTERNATIVE 3

Mather Field Exclusion Alternative

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 Calculation of Property Tax Transfer
- B-4 Calculation of Net General Fund Cost by Department
- B-5 County Property Tax as a Percentage of Revenue Available for General Purposes

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 Administrative Services Cost Estimates
- C-6 Planning Department Cost Estimates
- C-7 Public Works and Site Development Cost Estimates

Revenues and Expenses to Fresno County

- D-1 Change in General Fund Revenues and Expenses to Sacramento 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 Sacramento County

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Figure A-1
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis
 Summary of Revenues and Expenses (All figures in Constant 2000 \$'s)
 Administrative Review Draft CFA - Dated May 8, 2001

Alternative
III

Item	Fiscal Year Ending									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	
GENERAL FUND										
Total General Fund Revenues	\$23,086,772	\$32,607,329	\$33,035,493	\$33,440,975	\$33,846,930	\$34,266,741	\$34,613,393	\$34,651,640	\$35,047,958	
Total General Fund Expenditures	\$3,190,743	\$19,308,968	\$19,909,709	\$20,037,135	\$20,504,124	\$21,167,530	\$20,887,205	\$21,261,370	\$21,775,893	
General Fund Operating Surplus (Deficit)	\$19,896,030	\$13,298,360	\$13,125,784	\$13,403,840	\$13,342,806	\$13,099,211	\$13,726,188	\$13,390,270	\$13,272,065	
Prior to Mitigation [1]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Less Mitigation Payment to County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Net Annual Balance After Mitigation Payments	\$19,896,030	\$13,298,360	\$13,125,784	\$13,403,840	\$13,342,806	\$13,099,211	\$13,726,188	\$13,390,270	\$13,272,065	
ROAD MAINTENANCE FUND										
Road Fund Revenues	\$2,298,064	\$2,320,381	\$2,343,352	\$2,366,568	\$2,389,475	\$2,418,598	\$2,446,560	\$2,328,352	\$2,382,574	
Road Fund Expenses	\$2,298,064	\$2,320,381	\$2,343,352	\$2,366,568	\$2,389,475	\$2,418,598	\$2,446,560	\$2,328,352	\$2,382,574	
Road Fund Operating Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
OTHER RESTRICTED FUND										
Other Restricted Fund Revenues	\$0	\$1,664,869	\$1,682,759	\$1,700,649	\$1,983,151	\$1,953,229	\$1,763,518	\$2,046,021	\$1,804,411	
Other Restricted Fund Expenditures	\$0	\$1,664,869	\$1,682,759	\$1,700,649	\$1,983,151	\$1,953,229	\$1,763,518	\$2,046,021	\$1,804,411	
Other Restr. Fund Operating Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
All Funds Operating Surplus (Deficit)	\$19,896,030	\$13,298,360	\$13,125,784	\$13,403,840	\$13,342,806	\$13,099,211	\$13,726,188	\$13,390,270	\$13,272,065	

"abb_sum"

[1] General fund operating surplus (deficit) is prior to mitigation payment to County (if required).

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

Administrative Review Draft CFA - Dated May 8, 2001

Alternative
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Item	Fiscal Year Ending									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	
General Fund Revenues										
Property Taxes [1]	\$0	\$4,557,187	\$4,714,249	\$4,903,286	\$5,051,993	\$5,200,266	\$5,359,627	\$5,522,122	\$5,667,854	
Sales Tax [2]	\$11,658,360	\$15,682,240	\$15,820,000	\$15,957,760	\$16,095,520	\$16,233,280	\$16,371,040	\$16,508,800	\$16,646,560	
Utility User Tax	\$3,061,118	\$3,099,726	\$3,140,944	\$3,196,112	\$3,251,279	\$3,306,447	\$3,361,614	\$3,422,015	\$3,481,366	
Real Property Transfer Tax	\$232,047	\$235,794	\$243,585	\$251,352	\$259,096	\$266,818	\$275,118	\$275,118	\$282,548	
Unitary Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transient Occupancy Tax	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	
Franchise Fees	\$183,238	\$187,428	\$191,618	\$195,808	\$199,997	\$205,220	\$210,235	\$214,425	\$219,647	
Business License Tax	\$152,769	\$155,112	\$157,455	\$159,799	\$162,142	\$164,485	\$166,828	\$169,171	\$171,514	
Building Permit Fees (Fund Transfer In)	\$0	\$136,238	\$136,238	\$136,238	\$175,163	\$167,378	\$136,238	\$175,163	\$136,238	
Planning Fees	\$0	\$246,378	\$316,194	\$317,425	\$318,662	\$379,882	\$381,432	\$382,989	\$384,554	
Fines and Penalties	\$54,840	\$56,201	\$57,562	\$58,923	\$60,284	\$62,034	\$63,706	\$65,067	\$66,817	
Jail Booking Reimbursement	\$273,568	\$280,193	\$286,818	\$293,443	\$301,961	\$310,100	\$316,725	\$325,243	\$331,868	
State Motor Vehicle License Fees	\$3,691,363	\$3,691,363	\$3,691,363	\$3,691,363	\$3,691,363	\$3,691,363	\$3,691,363	\$3,691,363	\$3,691,363	
Investment Earnings	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
Total General Fund Revenues	\$23,086,772	\$32,607,329	\$33,035,493	\$33,440,975	\$33,846,930	\$34,266,741	\$34,613,393	\$34,651,640	\$35,047,958	
General Fund Expenditures										
City Council	\$79,000	\$74,000	\$75,000	\$76,000	\$77,000	\$78,000	\$79,000	\$80,000	\$81,000	
Elections	\$21,100	\$0	\$22,670	\$0	\$23,867	\$0	\$25,034	\$0	\$26,231	
City Manager	\$265,900	\$379,189	\$401,693	\$403,301	\$404,918	\$406,543	\$408,175	\$409,816	\$411,465	
City Clerk	\$211,800	\$187,359	\$208,929	\$209,599	\$210,272	\$210,948	\$211,628	\$212,311	\$212,998	
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	\$333,720	\$334,888	\$357,282	\$414,547	\$416,120	\$417,700	\$419,289	
Administrative Services	\$171,050	\$427,504	\$494,162	\$525,849	\$557,842	\$560,156	\$562,482	\$564,820	\$567,169	
Property Tax Administration	\$136,967	\$139,165	\$143,961	\$149,734	\$154,275	\$158,803	\$163,669	\$168,631	\$173,082	
LAFCo Cost Share	\$16,016	\$16,416	\$16,827	\$17,247	\$17,679	\$18,121	\$18,574	\$19,038	\$19,514	
Law Enforcement	\$0	\$13,631,376	\$13,960,932	\$14,290,489	\$14,626,536	\$15,048,984	\$15,448,658	\$15,784,705	\$16,201,964	
Animal Control	\$0	\$95,045	\$97,347	\$99,649	\$101,950	\$104,910	\$107,738	\$110,039	\$112,999	
Planning	\$168,500	\$492,755	\$632,387	\$634,849	\$637,323	\$759,764	\$762,863	\$765,978	\$769,107	
Public Works Administration	\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233	
Non-Departmental [3]	\$933,770	\$1,146,395	\$1,114,482	\$889,407	\$913,697	\$959,902	\$945,624	\$960,962	\$977,066	
Contingency	\$151,940	\$880,425	\$909,984	\$916,981	\$940,125	\$972,600	\$994,629	\$1,012,446	\$1,036,947	
Loan Re-payment to County [4]	\$0	\$820,052	\$800,051	\$780,538	\$761,500	\$742,927	\$0	\$0	\$0	
Total General Fund Expenditures	\$3,190,743	\$19,308,968	\$19,909,709	\$20,037,135	\$20,504,124	\$21,167,530	\$20,887,205	\$21,261,370	\$21,775,893	
General Fund Operating Surplus (Deficit) [5]	\$19,896,030	\$13,298,360	\$13,125,784	\$13,403,840	\$13,342,806	\$13,099,211	\$13,726,188	\$13,390,270	\$13,272,065	
Less Mitigation Payment to County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Net Annual Balance After Mitigation Payments	\$19,896,030	\$13,298,360	\$13,125,784	\$13,403,840	\$13,342,806	\$13,099,211	\$13,726,188	\$13,390,270	\$13,272,065	

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

Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 III

Item	Fiscal Year Ending									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	
Road Maintenance Fund Revenues										
Gas Taxes	\$1,386,652	\$1,386,652	\$1,386,652	\$1,386,652	\$1,386,652	\$1,386,652	\$1,386,652	\$1,245,432	\$1,270,549	
Measure A	\$876,933	\$898,696	\$920,459	\$942,223	\$963,986	\$991,970	\$1,018,707	\$1,040,470	\$1,068,454	
Road Fund Property Tax	\$34,480	\$35,033	\$36,240	\$37,693	\$38,836	\$39,976	\$41,201	\$42,451	\$43,571	
Total Road Maintenance Fund Revenues	\$2,298,064	\$2,320,381	\$2,343,352	\$2,366,568	\$2,389,475	\$2,418,598	\$2,446,560	\$2,328,352	\$2,382,574	
Road Maintenance Fund Expenditures										
Road Maint. Expenditures (100% of rev.'s)	\$2,298,064	\$2,320,381	\$2,343,352	\$2,366,568	\$2,389,475	\$2,418,598	\$2,446,560	\$2,328,352	\$2,382,574	
Road Fund Operating Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Restricted Revenues										
Building and Permit Fees (100% Cost Portion)	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$1,167,750	\$908,250	
Public Works - Site Development Services	\$0	\$756,619	\$774,509	\$792,399	\$815,401	\$837,379	\$855,268	\$878,271	\$896,161	
Total Other Restricted Revenues	\$0	\$1,664,869	\$1,682,759	\$1,700,649	\$1,983,151	\$1,953,229	\$1,763,518	\$2,046,021	\$1,804,411	
Other Restricted Expenditures										
Building and Permit Fees (100% Cost Portion)	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$1,167,750	\$908,250	
Public Works - Site Development Services	\$0	\$756,619	\$774,509	\$792,399	\$815,401	\$837,379	\$855,268	\$878,271	\$896,161	
Total Other Restricted Expenditures	\$0	\$1,664,869	\$1,682,759	\$1,700,649	\$1,983,151	\$1,953,229	\$1,763,518	\$2,046,021	\$1,804,411	
Other Restr. Funds Operating Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
All Fund Operating Surplus (Deficit)	\$19,896,030	\$13,298,360	\$13,125,784	\$13,403,840	\$13,342,806	\$13,099,211	\$13,726,188	\$13,390,270	\$13,272,065	

"final_sum"

- [1] Sacramento County retains the first year of property tax until proper legal transfer can take place.
- [2] 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.
- [3] Non-Departmental includes office rent, supplies, insurance, and general plan and code development.
- [4] 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 first year property tax revenues and one quarter's worth of sales tax revenue.
- [5] General fund operating surplus (deficit) prior to mitigation payments to County (if required).

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

Alternative
III

Item	Value
Proposed City of Rancho Cordova	
<u>2000 Estimates</u>	
Population [1]	54,256
Retail Employment [2]	8,913
Other Employment [2]	59,103
Government/Education	7,557
Total Employment	75,573
Persons Served [3]	92,043
Registered Voters [4]	24,558
Population [1]	54,256
Voters as % of Population	45.3%
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
Sacramento County	
<u>2000 Estimates</u>	
Unincorporated Population [7]	642,700
City Population [7]	566,800
Total County Population	1,209,500
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.

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

**Alternative
III**

Item	Value
First Year of Operations - Fiscal Year Ending [1]	2003
Dollars Discounted to Fiscal Year	2000
% of FY 2002-2003 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]	\$115,000
Market Value per Commercial Sq. Ft. (existing)	\$75
1999 Base Assessed Value within Proposed City [7]	\$3,756,417,369
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.

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Alternative III

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

Land Use	Unit Measure	Sq. Ft. per Acre [1]	Value Per Unit [2]
Single Family [3]	dwelling unit	N.A.	\$190,000
Multi-Family	dwelling unit	N.A.	\$75,000
Mobile Homes	dwelling unit	N.A.	\$40,000
Retail	square foot	10,890	\$110
Other Non-Residential	square foot	13,068	\$70

"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

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

Administrative Review Draft CFA - Dated May 8, 2001

Item	Calendar Year											
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
New Residential Development [1]						units						
Single Family	50	50	125	525	525	525	525	525	525	525	525	525
Multi-Family	-	-	-	-	-	-	-	150	120	-	150	-
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	50	50	125	525	525	525	525	675	645	525	675	525
New Redevelopment Residential [1]												
Single Family	-	-	-	-	-	-	-	-	-	-	-	-
Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
Total New Residential Units	50	50	125	525	525	525	525	675	645	525	675	525
New Non-Residential Development						square feet						
Retail [2]	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000
Other Non-Residential [3]	570,000	570,000	570,000	570,000	570,000	570,000	570,000	570,000	570,000	570,000	570,000	570,000
Subtotal	633,000	633,000	633,000	633,000	633,000	633,000	633,000	633,000	633,000	633,000	633,000	633,000
New Redevelopment Non-Residential [4]												
Retail	-	-	-	-	-	-	-	-	-	-	-	-
Other Non-Residential	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
Total New Non-Residential Development	633,000	633,000	633,000	633,000	633,000	633,000	633,000	633,000	633,000	633,000	633,000	633,000
Cumulative New Development Entire City												
Cumulative New Residential Development						units						
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	420	420
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
Total Cumulative Dwelling Units	50	100	225	750	1,275	1,800	2,325	3,000	3,645	4,170	4,845	5,370
Cumulative New Non-Residential Development						square feet						
Retail	63,000	126,000	189,000	252,000	315,000	378,000	441,000	504,000	567,000	630,000	693,000	756,000
Other Non-Residential	570,000	1,140,000	1,710,000	2,280,000	2,850,000	3,420,000	3,990,000	4,560,000	5,130,000	5,700,000	6,270,000	6,840,000
Total New Non-Residential Development	633,000	1,266,000	1,899,000	2,532,000	3,165,000	3,798,000	4,431,000	5,064,000	5,697,000	6,330,000	6,963,000	7,596,000

"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.

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

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Administrative Review Draft CFA - Dated May 8, 2001

Item	Calendar Year											
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Population Projections												
New Population [1]	130	130	324	1,361	1,361	1,361	1,361	1,750	1,672	1,361	1,750	1,361
Cumulative Population [2]	54,386	54,516	54,840	56,201	57,562	58,923	60,284	62,034	63,706	65,067	66,817	68,178
Cumulative Registered Voters [3]	24,617	24,676	24,823	25,439	26,055	26,671	27,287	28,079	28,836	29,452	30,244	30,860
Proxy Population [4]	n/a	n/a	74,469	74,469	74,469	74,469	74,469	74,469	74,469	74,469	n/a	n/a
Annual Population Increase	0.24%	0.24%	0.59%	2.48%	2.42%	2.36%	2.31%	2.90%	2.70%	2.14%	2.69%	2.04%
Employment Projections												
New Employees [5]	140	140	140	140	140	140	140	140	140	140	140	140
Retail	950	950	950	950	950	950	950	950	950	950	950	950
Other Non-Retail	125	125	125	125	125	125	125	125	125	125	125	125
Government/Education [6]	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
Redevelopment	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215
Total New Employees	9,053	9,193	9,333	9,473	9,613	9,753	9,893	10,033	10,173	10,313	10,453	10,593
Cumulative Employees	60,053	61,003	61,953	62,903	63,853	64,803	65,753	66,703	67,653	68,603	69,553	70,503
Retail	7,682	7,807	7,932	8,057	8,182	8,307	8,432	8,557	8,682	8,807	8,932	9,057
Other Non-Residential [7]	76,788	78,003	79,218	80,433	81,648	82,863	84,078	85,293	86,508	87,723	88,938	90,153
Government/Education [6]	92,780	93,518	94,449	96,418	98,386	100,355	102,323	104,681	106,960	108,929	111,286	113,255
Total Cumulative New Employees	3,52	3,57	3,60	3,57	3,54	3,52	3,49	3,44	3,40	3,38	3,34	3,32
Persons Served [8]	3,52	3,57	3,60	3,57	3,54	3,52	3,49	3,44	3,40	3,38	3,34	3,32
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 45.3% 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 (450/year from 2001-2005 and 470/year from 2006-2012), 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.

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

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Administrative Review Draft CFA - Dated May 8, 2001

Item	Fiscal Year Ending										
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Assessed Value Existing Development [1] (Inflated \$000's)	\$4,134,460	\$4,237,822	\$4,343,767	\$4,452,362	\$4,563,671	\$4,677,762	\$4,794,706	\$4,914,574	\$5,037,438	\$5,163,374	\$5,292,459
Assessed Value of New Development [2] (Inflated \$000's)											
New Development											
Single Family [3]	N.A.	\$9,500	\$9,738	\$24,952	\$107,420	\$110,105	\$112,858	\$115,679	\$118,571	\$121,536	\$124,574
Multi-Family	N.A.	-	-	-	-	-	-	-	\$13,373	\$10,966	-
Mobile Homes	N.A.	-	-	-	-	-	-	-	-	-	-
Retail	N.A.	\$6,930	\$7,103	\$7,281	\$7,463	\$7,649	\$7,841	\$8,037	\$8,238	\$8,444	\$8,655
Other Non-Residential	N.A.	\$39,900	\$40,898	\$41,920	\$42,968	\$44,042	\$45,143	\$46,272	\$47,429	\$48,614	\$49,830
Total A.V. from New Development	-	\$56,330	\$57,738	\$74,153	\$157,851	\$161,797	\$165,842	\$169,988	\$187,610	\$189,559	\$183,058
Cumulative A.V. from New Development	-	\$56,330	\$115,308	\$191,997	\$354,072	\$523,658	\$701,021	\$886,431	\$1,093,543	\$1,307,160	\$1,518,976
Total Assessed Value (Inflated \$000's)	\$4,134,460	\$4,294,152	\$4,459,075	\$4,644,359	\$4,917,743	\$5,201,421	\$5,495,727	\$5,801,005	\$6,130,981	\$6,470,534	\$6,811,434
Total Assessed Value (Constant \$000's)	\$4,134,460	\$4,189,416	\$4,244,212	\$4,312,749	\$4,455,232	\$4,597,298	\$4,738,948	\$4,880,184	\$5,031,982	\$5,181,140	\$5,321,082
Percentage Change in A.V. (Inflated \$000's)	N.A.	3.9%	3.8%	4.2%	5.9%	5.8%	5.7%	5.6%	5.7%	5.5%	5.3%
Percentage Change in A.V. (Constant \$000's)	N.A.	1.3%	1.3%	1.6%	3.3%	3.2%	3.1%	3.0%	3.1%	3.0%	2.7%

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.

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

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Administrative Review Draft CFA - Dated May 8, 2001

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Item	Note [1]	Fiscal Year Ending								
		2003	2004	2005	2006	2007	2008	2009	2010	2011
GENERAL FUND REVENUES										
Property Taxes [2]	1	\$0	\$4,557,187	\$4,714,249	\$4,903,286	\$5,051,993	\$5,200,266	\$5,359,627	\$5,522,122	\$5,667,854
Sales Tax [3]	2	\$11,658,360	\$15,682,240	\$15,820,000	\$15,957,760	\$16,095,520	\$16,233,280	\$16,371,040	\$16,508,800	\$16,646,560
Utility User Tax	3	\$3,061,118	\$3,099,726	\$3,140,944	\$3,196,112	\$3,251,279	\$3,306,447	\$3,361,614	\$3,422,015	\$3,481,366
Real Property Transfer Tax	4	\$232,047	\$235,794	\$243,585	\$251,352	\$259,096	\$266,818	\$275,118	\$282,548	\$289,978
Unitary Tax	5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transient Occupancy Tax	6	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469
Franchise Fees	7	\$183,238	\$187,428	\$191,618	\$195,808	\$199,997	\$205,220	\$210,235	\$214,425	\$219,647
Business License Tax	8	\$152,769	\$155,112	\$157,455	\$159,799	\$162,142	\$164,485	\$166,828	\$169,171	\$171,514
Building and Permit Fees (Fund Transfers In)	9	\$0	\$136,238	\$136,238	\$136,238	\$175,163	\$167,378	\$136,238	\$175,163	\$136,238
Planning Fees	10	\$0	\$246,378	\$316,194	\$317,425	\$318,662	\$379,882	\$381,432	\$382,989	\$384,554
Fines and Penalties	12	\$54,840	\$56,201	\$57,562	\$58,923	\$60,284	\$62,034	\$63,706	\$65,067	\$66,817
Jail Booking Reimbursement	13	\$273,568	\$280,193	\$286,818	\$293,443	\$301,961	\$310,100	\$316,725	\$325,243	\$331,868
State Motor Vehicle License Fees	14	\$3,691,363	\$3,691,363	\$3,691,363	\$3,691,363	\$3,691,363	\$3,691,363	\$3,691,363	\$3,312,060	\$3,379,524
Investment Earnings	15	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Total General Fund Revenues		\$23,086,772	\$32,607,329	\$33,035,493	\$33,440,975	\$33,846,930	\$34,266,741	\$34,613,393	\$34,651,640	\$35,047,958
OTHER RESTRICTED FUND REVENUES										
Building and Permit Fees (100% Cost Portion)	9	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$1,167,750	\$908,250
Public Works - Site Development Services	11	\$0	\$756,619	\$774,509	\$792,399	\$815,401	\$837,379	\$855,268	\$878,271	\$896,161
Total Other Restricted Fund Revenues		\$0	\$1,664,869	\$1,682,759	\$1,700,649	\$1,983,151	\$1,953,229	\$1,763,518	\$2,046,021	\$1,804,411
ROAD MAINTENANCE FUND REVENUES										
Gas Taxes	16	\$1,386,652	\$1,386,652	\$1,386,652	\$1,386,652	\$1,386,652	\$1,386,652	\$1,386,652	\$1,245,432	\$1,270,549
Road Fund Property Tax	17	\$34,480	\$35,033	\$36,240	\$37,693	\$38,836	\$39,976	\$41,201	\$42,451	\$43,571
Measure A Revenues	18	\$876,933	\$898,696	\$920,459	\$942,223	\$963,986	\$991,970	\$1,018,707	\$1,040,470	\$1,068,454
Total Road Fund Maintenance Revenues		\$2,298,064	\$2,320,381	\$2,343,352	\$2,366,568	\$2,389,475	\$2,418,598	\$2,446,560	\$2,328,352	\$2,382,574
TOTAL ALL FUND REVENUES		\$25,384,837	\$36,592,579	\$37,061,604	\$37,508,192	\$38,219,556	\$38,638,568	\$38,823,471	\$39,026,013	\$39,234,943

"rev_sum"

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

[2] Sacramento County retains property tax revenues for the first fiscal year of incorporation, or until proper legal transfer of the revenue can take place.

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

Ref # Item	Assumption	Fiscal Year Ending												
		2003	2004	2005	2006	2007	2008	2009	2010	2011				
General Fund														
1 Property Tax	See Figures A-8 and B-3													
Property Tax @ 1% of AV		\$42,442,116	\$43,127,489	\$44,552,320	\$45,972,980	\$47,389,483	\$48,801,839	\$50,319,818	\$51,811,403	\$53,210,817				
Tax Increment		\$0	\$685,373	\$1,424,831	\$1,420,660	\$1,416,502	\$1,412,356	\$1,517,979	\$1,491,585	\$1,399,414				
Total Property Tax Increment - Direct Roll		\$281,650	\$281,650	\$352,900	\$732,900	\$732,900	\$732,900	\$732,900	\$789,150	\$777,900				
Total Property Tax Increment - Supplemental Roll														
Property Tax Increment to City (Post ERAF-Shift)														
DIRECT ROLL														
From County	10.50%	\$0	\$71,952	\$149,582	\$149,144	\$148,708	\$148,272	\$159,361	\$156,590	\$146,914				
From Special Districts	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Subtotal		\$0	\$71,952	\$149,582	\$149,144	\$148,708	\$148,272	\$159,361	\$156,590	\$146,914				
SUPPLEMENTAL ROLL														
From County	10.50%	\$29,568	\$29,568	\$37,048	\$76,941	\$76,941	\$76,941	\$76,941	\$82,847	\$81,666				
From Special Districts	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Subtotal		\$29,568	\$29,568	\$37,048	\$76,941	\$76,941	\$76,941	\$76,941	\$82,847	\$81,666				
Total Gross Property Tax Increment to City		\$4,455,667	\$4,527,619	\$4,677,200	\$4,826,345	\$4,975,052	\$5,123,324	\$5,282,685	\$5,439,275	\$5,586,189				
Base Property Tax (Prior yr. Total plus increment from direct roll)		\$29,568	\$29,568	\$37,048	\$76,941	\$76,941	\$76,941	\$76,941	\$82,847	\$81,666				
Share of Tax Increment		\$4,485,235	\$4,557,187	\$4,714,249	\$4,903,286	\$5,051,993	\$5,200,266	\$5,359,627	\$5,522,122	\$5,667,854				
Total Gross Property Tax to City														
2 Sales Tax	See Figure A-6 See Figure A-6	126,000	189,000	252,000	315,000	378,000	441,000	504,000	567,000	630,000				
New Cum. Retail Sq. Ft.		1,140,000	1,710,000	2,280,000	2,850,000	3,420,000	3,990,000	4,560,000	5,130,000	5,700,000				
New Cum. Other Sq. Ft.														
Sales Tax at 1%														
Existing Sales Tax (Estimated December 18, 2000) [1]		\$13,633,000	\$13,633,000	\$13,633,000	\$13,633,000	\$13,633,000	\$13,633,000	\$13,633,000	\$13,633,000	\$13,633,000				
New Retail (On-Site)		\$189,000	\$283,500	\$378,000	\$472,500	\$567,000	\$661,500	\$756,000	\$850,500	\$945,000				
New Other Space		\$57,000	\$85,500	\$114,000	\$142,500	\$171,000	\$199,500	\$228,000	\$256,500	\$285,000				
Subtotal Sales Tax at 1%		\$13,879,000	\$14,002,000	\$14,125,000	\$14,248,000	\$14,371,000	\$14,494,000	\$14,617,000	\$14,740,000	\$14,863,000				
Unallocated Sales Tax		\$1,665,480	\$1,680,240	\$1,695,000	\$1,709,760	\$1,724,520	\$1,739,280	\$1,754,040	\$1,768,800	\$1,783,560				
Total Sales Tax (General Fund)		\$15,544,480	\$15,682,240	\$15,820,000	\$15,957,760	\$16,095,520	\$16,233,280	\$16,371,040	\$16,508,800	\$16,646,560				
<i>Sales Tax per Capita</i>		\$283.45	\$279.04	\$274.83	\$270.82	\$266.99	\$261.68	\$256.98	\$253.72	\$249.14				
3 Utility User Tax														
Base Residential Revenues		\$729,848	\$733,346	\$737,704	\$756,012	\$774,320	\$792,629	\$810,937	\$834,478	\$856,969				
Base Non-Residential Revenues		\$2,292,661	\$2,366,380	\$2,403,240	\$2,440,099	\$2,476,959	\$2,513,818	\$2,550,678	\$2,587,537	\$2,624,397				
Total		\$3,022,509	\$3,099,726	\$3,140,944	\$3,196,112	\$3,251,279	\$3,306,447	\$3,361,614	\$3,422,015	\$3,481,366				
4 Property Transfer Tax														
Percentage Growth in Assessed Valuation		2.6%	1.6%	3.3%	3.2%	3.1%	3.0%	3.1%	0.0%	2.7%				
<i>FY 1999-2000 Actual</i>														
Base Property Transfer Tax		\$226,085	\$235,794	\$243,585	\$251,352	\$259,096	\$266,818	\$275,118	\$275,118	\$282,548				
Total Property Transfer Tax		\$226,085	\$235,794	\$243,585	\$251,352	\$259,096	\$266,818	\$275,118	\$275,118	\$282,548				

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

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Ref #	Item	Assumption	Fiscal Year Ending											
			2003	2004	2005	2006	2007	2008	2009	2010	2011			
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	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	
	Total Transient Occupancy Tax		\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	
7	Franchise Fees Franchise - Cable Franchise - Other Total Franchise Fees	FY 1999-00 Countywide Actuals \$1.70/capita \$0.95 per persons served	\$93,279 \$89,959 \$183,238	\$95,594 \$91,834 \$187,428	\$97,909 \$93,709 \$191,618	\$100,224 \$95,584 \$195,808	\$102,539 \$97,459 \$199,997	\$105,515 \$99,704 \$205,220	\$108,359 \$101,875 \$210,235	\$110,674 \$103,750 \$214,425	\$113,651 \$105,996 \$219,647			
8	Business License Tax Incorp. Area FY 99-00 Renewing License Revenue Incorp. Area FY 99-00 Employees	\$1.29/employee	\$97,160 75,573	\$103,408	\$104,970	\$106,532	\$108,094	\$109,656	\$111,219	\$112,781	\$114,343			
	New Business Licenses	50.0% of renewing license revenues	\$50,923	\$51,704	\$52,485	\$53,266	\$54,047	\$54,828	\$55,609	\$56,390	\$57,171			
	Total Business License Tax		\$152,769	\$155,112	\$157,455	\$159,799	\$162,142	\$164,485	\$166,828	\$169,171	\$171,514			
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	\$908,250 \$136,238	\$908,250 \$136,238	\$908,250 \$136,238	\$908,250 \$136,238	\$908,250 \$136,238	\$908,250 \$136,238	\$908,250 \$136,238	\$908,250 \$136,238	\$908,250 \$136,238	\$908,250 \$136,238	
	Planning Fees	Cost Recovery Portion 50%	\$0	\$246,378	\$316,194	\$317,425	\$318,662	\$319,892	\$321,123	\$322,354	\$323,585	\$324,816	\$326,047	
	% of planning costs recaptured by fees		\$0	\$756,619	\$774,509	\$792,399	\$810,284	\$828,174	\$846,064	\$863,954	\$881,844	\$899,734	\$917,624	
11	Public Works (Site Development Services) % of total costs funded by Restricted Fund Revenues	County Engineer and Surveyor Cost Recovery Portion 100%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	Fines and Penalties Fines per Capita	FY 1999-00 Estimate	\$54,840	\$56,201	\$57,562	\$58,923	\$60,284	\$61,645	\$63,006	\$64,367	\$65,728	\$67,089	\$68,450	
	Total Fines and Penalties		\$54,840	\$56,201	\$57,562	\$58,923	\$60,284	\$61,645	\$63,006	\$64,367	\$65,728	\$67,089	\$68,450	
13	Jail Booking Reimbursement [2] % of booking costs reimbursed by State	FY 1999-00 Cost Recovery Portion 100%	\$273,568	\$280,193	\$286,818	\$293,443	\$300,068	\$306,693	\$313,318	\$319,943	\$326,568	\$333,193	\$339,818	
14	State Motor Vehicle License Fees Relevant population for calculation Per capita lic. fees provided by State Controller	FY 2000-01 Per Capita	74,469	74,469	74,469	74,469	74,469	74,469	74,469	74,469	74,469	74,469	74,469	
15	Investment Earnings Subtotal All General Fund Rev. (excl. invest. earnings) Earnings on Current Year Revenues Earnings on Fund Balance Total Interest Earnings	Interest Rate Current Fiscal Year % for Current Year % for fund balance	\$23,086,772 \$0 \$0	\$32,107,329 \$160,537 \$400,000	\$32,535,493 \$162,677 \$400,000	\$32,940,975 \$164,705 \$400,000	\$33,346,930 \$166,735 \$400,000	\$33,766,741 \$168,834 \$400,000	\$34,113,393 \$170,567 \$400,000	\$34,511,640 \$172,740 \$400,000	\$34,847,958 \$174,958 \$400,000	\$35,184,276 \$177,176 \$400,000	\$35,541,594 \$179,394 \$400,000	\$35,888,912 \$181,602 \$400,000

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

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Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 III

Ref #	Item	Assumption	Fiscal Year Ending												
			2003	2004	2005	2006	2007	2008	2009	2010	2011				
16	Road Fund - Gas Taxes														
	Highway User Tax 2105	\$6.23	\$463,962	\$463,962	\$463,962	\$463,962	\$463,962	\$463,962	\$463,962	\$463,962	\$463,962	\$463,962	\$463,962	\$463,962	\$424,767
	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	\$4,800
	Highway User Tax 2106 (c)	\$4.18	\$311,130	\$311,130	\$311,130	\$311,130	\$311,130	\$311,130	\$311,130	\$311,130	\$311,130	\$311,130	\$311,130	\$311,130	\$284,846
	Highway User Tax 2107	\$8.05	\$599,260	\$599,260	\$599,260	\$599,260	\$599,260	\$599,260	\$599,260	\$599,260	\$599,260	\$599,260	\$599,260	\$599,260	\$548,636
	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	\$7,500
	Total Gas Taxes		\$1,386,652	\$1,386,652	\$1,386,652	\$1,386,652	\$1,386,652	\$1,386,652	\$1,386,652	\$1,386,652	\$1,386,652	\$1,386,652	\$1,386,652	\$1,245,432	\$1,270,549
17	Road Fund - Property Tax to City														
	Base Property Tax Transfer		\$35,331	\$35,331	\$35,902	\$37,088	\$38,271	\$39,450	\$40,625	\$41,800	\$42,975	\$44,150	\$45,325	\$46,500	\$47,675
	Increase in Base Property Tax from County		\$0	\$571	\$1,186	\$1,183	\$1,179	\$1,176	\$1,173	\$1,170	\$1,167	\$1,164	\$1,161	\$1,158	\$1,155
	From Special Districts		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Base Property Tax Transfer		\$35,331	\$35,902	\$37,088	\$38,271	\$39,450	\$40,625	\$41,800	\$42,975	\$44,150	\$45,325	\$46,500	\$47,675	\$48,850
	Share of Supplemental Roll		\$234	\$234	\$294	\$610	\$610	\$610	\$610	\$610	\$610	\$610	\$610	\$610	\$648
	Total Gross Property Tax to Road Fund		\$35,566	\$36,136	\$37,382	\$38,881	\$40,060	\$41,236	\$42,410	\$43,585	\$44,760	\$45,935	\$47,110	\$48,285	\$49,460
	Less Property Tax Admin. Costs		\$1,086	\$1,104	\$1,142	\$1,187	\$1,223	\$1,259	\$1,295	\$1,331	\$1,367	\$1,403	\$1,439	\$1,475	\$1,511
	Total Net Property Tax to Road Fund		\$34,480	\$35,033	\$36,240	\$37,694	\$38,837	\$40,000	\$41,160	\$42,315	\$43,475	\$44,635	\$45,795	\$46,955	\$48,115
18	Measure A Road Maintenance Revenue	\$867,594	\$876,933	\$898,696	\$942,223	\$963,986	\$991,970	\$1,018,707	\$1,045,438	\$1,072,170	\$1,098,901	\$1,125,632	\$1,152,363	\$1,179,094	\$1,205,825
	Total Road Maintenance Funds Available		\$2,298,064	\$2,320,381	\$2,343,352	\$2,366,568	\$2,389,475	\$2,412,382	\$2,435,289	\$2,458,196	\$2,481,103	\$2,504,010	\$2,526,917	\$2,549,824	\$2,572,731

rev. notes

[1] Sales tax estimate from December 18, 2000 is through June 30, 2000.
 [2] Assumes new City of Rancho Cordova would be eligible for 100% reimbursement of jail booking costs per Assembly Bill 1662 approved and signed in 1999.
 [3] Section 2107.5 (c) based on city population. Annual amount equals \$7,500 for population between 50,000 and 99,999.

A. Transfer of Tax Base

1. Total FY 1999-2000 Expenditures Subject to Transfer - See Figure B-4		\$12,369,897					
2. County Auditor's Ratio FY 1999-2000		31.88%					
3. FY 1999-2000 Property Tax Base Transferred from County		\$3,943,570					
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 20%; text-align: center;">Tax Base</td> <td style="width: 30%; text-align: center;">Post</td> </tr> <tr> <td></td> <td style="text-align: center;">Transferred to:</td> <td style="text-align: center;">ERAF Shift</td> </tr> </table>		Tax Base	Post		Transferred to:	ERAF Shift
	Tax Base	Post					
	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	\$31,271					
Subtotal Special Districts:		\$31,271					
5. Total Property Tax Base:		\$3,974,840					

B. Calculation of Tax Allocation Factor (TAF)

1. Assessed Value (FY 1999-2000):		\$3,756,417,369
Assessed Value (FY 2002-2003):		\$4,244,211,630
Change from FY 1999-2000 to FY 2002-2003:		12.99%
2. Total Property Tax Collected FY 2002-2003 (@1% AV):		\$42,442,116
3. FY 1999-2000 Property Tax Base Transferred from County		<i>Post-ERAF</i> \$3,943,570
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)		\$4,455,667
4. Implied FY 2002-2003 Tax Allocation Factor (Property Tax Base from County)		10.50%
5. Tax Allocation Factors from Special Districts to City General Fund		0.00%
6. Total Tax Allocation Factor to City General Fund (4 + 5)		10.50%
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		\$31,271
FY 2002-2003 Road Fund Property Tax Base Transferred from County		\$35,331
Implied FY 2002-2003 Tax Allocation Factor to Road Fund:		0.083%

"prop_tax_xfer"

Source: Sacramento County Department of Auditor-Controller

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

Item	Direct Cost	Indirect Cost Above Cost Est.	Total Cost	Offsetting Revenue	Net General Fund Cost
	[1]	[2]		[3]	
County Departments Transferring Services/Costs to New City					
Sheriff [4]	\$11,677,794	\$215,780	\$11,893,574	\$240,311	\$11,653,263
Animal Control	\$133,144	\$2,750	\$135,894	\$44,138	\$91,756
Planning and Community Development					
Application Processing	\$170,402	\$3,994	\$174,396	\$153,362	\$21,034
Code Enforcement	\$302,812	\$6,499	\$309,311	\$232,100	\$77,211
General Plan	\$0	\$0	\$0	\$0	\$0
Specific Plans/Specific Projects	\$129,400	\$3,170	\$132,570	\$53,668	\$78,902
Subtotal	\$602,614	\$13,663	\$616,277	\$439,130	\$177,147
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	\$59,650	\$1,450	\$61,100	\$61,100	\$0
Infrastructure Finance	\$228,514	\$0	\$228,514	\$228,514	\$0
Subtotal	\$1,926,005	\$407,821	\$2,333,826	\$2,333,826	\$0
Property Tax Assessment and Collection by County Depts.	Included in total cost		\$119,121	\$0	\$119,121
Booking Fees	Included in total cost		\$256,813	\$0	\$256,813
Subtotal [5]	\$14,339,557	\$640,013	\$15,355,504	\$3,057,404	\$12,298,100
County General Purpose Support of Other Functions					
Board of Supervisors	\$80,412	\$10,452	\$90,864	\$19,066	\$71,798
Subtotal	\$80,412	\$10,452	\$90,864	\$19,066	\$71,798
Total Gen. Purpose Costs of Services Provided to Area [5]	\$14,419,969	\$650,465	\$15,446,368	\$3,076,470	\$12,369,897

"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.

[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]

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Item	1999-2000 Revenues
PROPERTY TAX REVENUE	
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
Total	\$120,744,993
Other General Purpose Revenues	
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
Subtotal Other General Purpose Revenues	\$257,998,979
Total Net Revenue Available for General Purposes	\$378,743,972
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.

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

Administrative Review Draft CFA - Dated May 8, 2001

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 III

Item	Note [1]	Fiscal Year Ending									
		2003	2004	2005	2006	2007	2008	2009	2010	2011	
GENERAL FUND EXPENDITURES											
1		\$79,000	\$74,000	\$75,000	\$76,000	\$77,000	\$78,000	\$79,000	\$80,000	\$81,000	
2		\$21,100	\$0	\$22,670	\$0	\$23,867	\$0	\$25,034	\$0	\$26,231	
3		\$265,900	\$379,189	\$401,693	\$403,301	\$404,918	\$406,543	\$408,175	\$409,816	\$411,465	
4		\$211,800	\$187,359	\$208,929	\$209,599	\$210,272	\$210,948	\$211,628	\$212,311	\$212,998	
5		\$550,000	\$510,000	\$520,200	\$530,604	\$541,216	\$552,040	\$563,081	\$574,343	\$585,830	
6		\$361,900	\$332,557	\$333,720	\$334,888	\$357,282	\$414,547	\$416,120	\$417,700	\$419,289	
7		\$171,050	\$427,504	\$494,162	\$525,849	\$557,842	\$560,156	\$562,482	\$564,820	\$567,169	
8		\$136,967	\$139,165	\$143,961	\$149,734	\$154,275	\$158,803	\$163,669	\$168,631	\$173,082	
9		\$16,016	\$16,416	\$16,827	\$17,247	\$17,679	\$18,121	\$18,574	\$19,038	\$19,514	
10		\$0	\$13,631,376	\$13,960,932	\$14,290,489	\$14,626,536	\$15,048,984	\$15,448,658	\$15,784,705	\$16,201,964	
11		\$0	\$95,045	\$97,347	\$99,649	\$101,950	\$104,910	\$107,738	\$110,039	\$112,999	
12		\$168,500	\$492,755	\$632,387	\$634,849	\$637,323	\$759,764	\$762,863	\$765,978	\$769,107	
14		\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233	
16		\$300,960	\$336,960	\$285,960	\$246,960	\$253,960	\$279,960	\$249,960	\$249,960	\$249,960	
17		\$329,242	\$329,242	\$341,704	\$349,004	\$357,776	\$369,842	\$378,939	\$385,759	\$395,238	
18		\$273,568	\$280,193	\$286,818	\$293,443	\$301,961	\$310,100	\$316,725	\$325,243	\$331,868	
19		\$30,000	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	
20		\$933,770	\$1,146,395	\$1,114,482	\$889,407	\$913,697	\$959,902	\$945,624	\$960,962	\$977,066	
21		\$151,940	\$880,425	\$909,984	\$916,981	\$940,125	\$972,600	\$994,629	\$1,012,446	\$1,036,947	
		\$0	\$820,052	\$800,051	\$780,538	\$761,500	\$742,927	\$0	\$0	\$0	
		\$3,190,743	\$19,308,968	\$19,909,709	\$20,037,135	\$20,504,124	\$21,167,530	\$20,887,205	\$21,261,370	\$21,775,893	
ROAD MAINTENANCE EXPENDITURES											
22		\$2,298,064	\$2,320,381	\$2,343,352	\$2,366,568	\$2,389,475	\$2,418,598	\$2,446,560	\$2,328,352	\$2,382,574	
(EXCLUDES NEW CAPITAL)											
OTHER RESTRICTED FUND EXPENDITURES											
13		\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$1,167,750	\$908,250	
15		\$0	\$756,619	\$774,509	\$792,399	\$815,401	\$837,379	\$855,268	\$878,271	\$896,161	
		\$0	\$1,664,869	\$1,682,759	\$1,700,649	\$1,983,151	\$1,953,229	\$1,763,518	\$2,046,021	\$1,804,411	
		\$5,488,807	\$23,294,219	\$23,935,820	\$24,104,352	\$24,876,750	\$25,539,357	\$25,097,283	\$25,635,743	\$25,962,878	

"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.

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

Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 III

Ref. Item	Description	Assumptions	Fiscal Year Ending								
			2003	2004	2005	2006	2007	2008	2009	2010	2011
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 \$20,000 \$15,000 \$20,000 \$79,000	\$24,000 \$20,000 \$15,000 \$16,000 \$74,000	\$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 \$21,000 \$80,000	\$24,000 \$20,000 \$15,000 \$22,000 \$81,000
2	Elections Number of Registered Voters Regular General Election Special Election [1] Total Elections	See Figure A-7 \$0.85 per registered voter \$4.00 per registered voter	24,823 \$21,100 \$0 \$21,100	26,055 \$0 \$0 \$0	26,671 \$22,670 \$0 \$22,670	27,287 \$0 \$0 \$0	28,079 \$23,867 \$0 \$23,867	28,836 \$0 \$0 \$0	29,452 \$25,034 \$0 \$25,034	30,244 \$0 \$0 \$0	30,860 \$26,231 \$0 \$26,231
3	City Manager	See Figure C-3	\$265,900	\$379,189	\$401,693	\$403,301	\$404,918	\$406,543	\$408,175	\$409,816	\$411,465
4	City Clerk	See Figure C-3	\$211,800	\$187,359	\$208,929	\$209,599	\$210,272	\$210,948	\$211,628	\$212,311	\$212,998
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	\$333,720	\$334,888	\$357,282	\$414,547	\$416,120	\$417,700	\$419,289
7	Administrative Services	See Figure C-5	\$171,050	\$427,504	\$494,162	\$525,849	\$557,842	\$560,156	\$562,482	\$564,820	\$567,169
8	Property Tax Administration	3.05% of gross prop. tax	\$136,967	\$139,165	\$143,961	\$149,734	\$154,275	\$158,803	\$163,669	\$168,631	\$173,082
9	LAFCO Cost Share [3]	\$185,000 (All cities) \$14,872 8.04% of estimated FY 2000-2001 Costs	\$16,016	\$16,416	\$16,827	\$17,247	\$17,679	\$18,121	\$18,574	\$19,038	\$19,514
10	Law Enforcement Sheriff Traffic Enforcement (CHP) Total Law Enforcement	Base Year 1999-2000 FY 2003-04 Contract Cost \$11,653,263 \$12,235,926 \$850,000 \$927,526	n/a \$0 \$0 \$0	2.48% \$12,670,879 \$960,497 \$13,631,376	2.42% \$12,977,726 \$983,207 \$13,960,932	2.36% \$13,284,572 \$1,005,917 \$14,290,489	2.31% \$13,591,418 \$1,035,118 \$14,626,536	2.90% \$13,985,967 \$1,063,018 \$15,048,984	2.70% \$14,362,930 \$1,085,728 \$15,448,658	2.14% \$14,669,776 \$1,114,929 \$15,784,705	2.69% \$15,064,325 \$1,137,639 \$16,201,964
11	Animal Control (contract)	Net Cost per Capita Total Net Cost	\$0	\$95,045	\$97,347	\$99,649	\$101,950	\$104,910	\$107,738	\$110,039	\$112,999
12	Planning - Contract or Staff	See Figure C-6	\$168,500	\$492,755	\$632,387	\$634,849	\$637,323	\$759,764	\$762,863	\$765,978	\$769,107
13	Building Inspection - Contract or Staff Residential development Non-Residential development Total Building Inspection	\$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	\$1,167,750 \$583,875 \$1,751,625	\$908,250 \$454,125 \$1,362,375

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

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Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 III

Ref.	Item Description	Assumptions	Fiscal Year Ending									
			2003	2004	2005	2006	2007	2008	2009	2010	2011	
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	\$756,619	\$774,509	\$792,399	\$815,401	\$837,379	\$855,268	\$878,271	\$896,161	
16	Office Rent/Supplies Temporary Rental Capacity for 33.5 F.T.E's at 300 sq. ft. per employee	\$1.60 sq. ft./month 10,050 sq. ft.	\$0	\$756,619	\$774,509	\$792,399	\$815,401	\$837,379	\$855,268	\$878,271	\$896,161	
	FTEs (excludes contract empl.) Annual Supplies Initial Computers, and Furnishings Total Office Rent and Supplies	Real Inc. 0.0% per FTE per FTE	\$192,960	\$192,960	\$192,960	\$192,960	\$192,960	\$192,960	\$192,960	\$192,960	\$192,960	
17	Insurance	2.0% of total GF expenses excluding non-department costs.	\$329,242	\$329,242	\$341,704	\$349,004	\$357,776	\$369,842	\$378,939	\$385,759	\$395,238	
18	Jail Booking Fees	FY 1999-2000 1,458 877 \$161.14 - Intake	\$243,443	\$249,338	\$255,234	\$261,129	\$268,709	\$275,952	\$281,847	\$289,428	\$295,323	
	Bookings - Intake Bookings - Classification Fee Per Booking Total Jail Booking Fees	0.03 bookings/person 0.02 bookings/person \$33.17 - Classification	\$30,125	\$30,854	\$31,584	\$32,314	\$33,252	\$34,148	\$34,877	\$35,815	\$36,545	
19	General Plan and Code Development		\$273,568	\$280,193	\$286,818	\$293,443	\$301,961	\$310,100	\$316,725	\$325,243	\$331,868	
20	Contingency	Based on 5% of total GF costs excluding contingency. 5.0%	\$30,000	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	
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) Total	FY 1999/00 Totals \$11,653,263 \$91,756 \$177,147 \$0 n/a n/a \$11,922,166	\$151,940	\$880,425	\$909,984	\$916,981	\$940,125	\$972,600	\$994,629	\$1,012,446	\$1,036,947	
	Loan Repayment Loan Repayment (4) (2000 \$)	Per Capita Costs \$214.78 \$1.69 \$3.27 \$0.00 n/a n/a (Loan inflated to 2002 \$) 5.50% real rate	\$11,778,696	\$11,778,696	\$92,744	\$179,054	\$0	\$0	\$0	\$0	\$0	
22	Road Fund - Road Maintenance Expenditures Equal to Revenues	Net Road Maintenance Revenues	\$2,298,064	\$2,320,381	\$2,343,352	\$2,366,568	\$2,389,475	\$2,418,598	\$2,446,560	\$2,328,352	\$2,382,574	

"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] 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.

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

Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 III

Description	Assumptions	Fiscal Year Ending												
		2003	2004	2005	2006	2007	2008	2009	2010	2011				
City Manager Office														
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	\$110,367	\$110,917	\$111,469
Benefits	30%	\$31,500	\$31,658	\$31,816	\$31,975	\$32,135	\$32,295	\$32,457	\$32,619	\$32,782	\$32,946	\$33,111	\$33,276	\$33,442
Subtotal		\$136,500	\$137,183	\$137,868	\$138,558	\$139,251	\$139,947	\$140,647	\$141,350	\$142,057	\$142,764	\$143,472	\$144,181	\$144,890
Assistant to City Manager - FTE														
Assistant to City Manager		0.0	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%	\$0	\$70,350	\$70,702	\$71,055	\$71,411	\$71,768	\$72,126	\$72,487	\$72,849	\$73,211	\$73,574	\$73,937	\$74,301
Benefits	30%	\$0	\$21,105	\$21,211	\$21,317	\$21,423	\$21,530	\$21,638	\$21,746	\$21,855	\$21,964	\$22,073	\$22,182	\$22,291
Subtotal		\$0	\$91,455	\$91,912	\$92,372	\$92,834	\$93,298	\$93,764	\$94,233	\$94,704	\$95,175	\$95,646	\$96,117	\$96,588
Admin. Secretary - FTE														
Admin. Secretary		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%	\$38,000	\$38,190	\$38,381	\$38,573	\$38,766	\$38,960	\$39,154	\$39,350	\$39,547	\$39,745	\$39,944	\$40,143	\$40,343
Benefits	30%	\$11,400	\$11,457	\$11,514	\$11,572	\$11,630	\$11,688	\$11,746	\$11,805	\$11,864	\$11,923	\$11,982	\$12,041	\$12,100
Subtotal		\$49,400	\$49,647	\$49,895	\$50,145	\$50,395	\$50,647	\$50,901	\$51,155	\$51,411	\$51,666	\$51,921	\$52,177	\$52,433
Administrative Assistant - FTE														
Administrative Assistant		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	Real Inc. 0.5%	\$0	\$16,080	\$32,321	\$32,482	\$32,645	\$32,808	\$32,972	\$33,137	\$33,303	\$33,468	\$33,634	\$33,800	\$33,966
Benefits	30%	\$0	\$4,824	\$9,696	\$9,745	\$9,793	\$9,842	\$9,892	\$9,941	\$9,991	\$10,041	\$10,091	\$10,141	\$10,191
Subtotal		\$0	\$20,904	\$42,017	\$42,227	\$42,438	\$42,650	\$42,864	\$43,078	\$43,293	\$43,508	\$43,723	\$43,938	\$44,153
FTE Summary														
Personnel Subtotal		2.0	3.5	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Other Costs -Materials & Supplies		\$185,900	\$299,189	\$321,693	\$323,301	\$324,918	\$326,543	\$328,175	\$329,816	\$331,465	\$333,114	\$334,763	\$336,412	\$338,061
Total City Manager Office Expenses		\$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
City Clerk Office														
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	Real Inc. 0.5%	\$70,000	\$70,350	\$70,702	\$71,055	\$71,411	\$71,768	\$72,126	\$72,487	\$72,849	\$73,211	\$73,574	\$73,937	\$74,301
Benefits	30%	\$21,000	\$21,105	\$21,211	\$21,317	\$21,423	\$21,530	\$21,638	\$21,746	\$21,855	\$21,964	\$22,073	\$22,182	\$22,291
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	\$96,588
Clerk/Secretary - FTE														
Clerk/Secretary		0.5	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	Real Inc. 0.5%	\$16,000	\$16,080	\$32,321	\$32,482	\$32,645	\$32,808	\$32,972	\$33,137	\$33,303	\$33,468	\$33,634	\$33,800	\$33,966
Benefits	30%	\$4,800	\$4,824	\$9,696	\$9,745	\$9,793	\$9,842	\$9,892	\$9,941	\$9,991	\$10,041	\$10,091	\$10,141	\$10,191
Subtotal		\$20,800	\$20,904	\$42,017	\$42,227	\$42,438	\$42,650	\$42,864	\$43,078	\$43,293	\$43,508	\$43,723	\$43,938	\$44,153
FTE Summary														
Other Costs		1.5	1.5	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Legal Notices		\$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
Other Costs		\$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
Subtotal 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
Total City Clerk Office Expenses		\$211,800	\$187,359	\$208,929	\$209,599	\$210,272	\$210,948	\$211,628	\$212,311	\$212,998	\$213,685	\$214,372	\$215,059	\$215,746

city_mgr

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

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Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 III

Description	Assumptions	Fiscal Year Ending												
		2003	2004	2005	2006	2007	2008	2009	2010	2011				
Finance Department														
Finance Director - FTE														
Annual Salary		\$90,000	\$90,450	\$90,902	\$91,357	\$91,814	\$92,273	\$92,734	\$93,198	\$93,664				
Benefits	30%	\$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	\$42,846	\$42,846	\$42,846	\$42,846				
Benefits	30%	\$12,600	\$12,663	\$12,726	\$12,790	\$12,854	\$12,854	\$12,854	\$12,854	\$12,854				
Subtotal		\$54,600	\$54,873	\$55,147	\$55,423	\$55,700	\$55,700	\$55,700	\$55,700	\$55,700				
Accounting Technician - FTE														
Annual Salary		\$16,000	\$16,080	\$16,160	\$16,241	\$16,324	\$16,408	\$16,492	\$16,577	\$16,662				
Benefits	30%	\$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	\$21,220	\$21,328	\$21,436	\$21,544	\$21,652				
Secretary/Clerical - FTE														
Annual Salary		\$15,000	\$30,150	\$30,301	\$30,452	\$30,605	\$30,758	\$30,911	\$31,066	\$31,221				
Benefits	30%	\$4,500	\$9,045	\$9,090	\$9,136	\$9,181	\$9,227	\$9,273	\$9,320	\$9,366				
Subtotal		\$19,500	\$39,195	\$39,391	\$39,588	\$39,786	\$39,985	\$40,185	\$40,386	\$40,588				
FTE Summary														
Personnel Subtotal		\$211,900	\$232,557	\$233,720	\$234,888	\$257,282	\$314,547	\$316,120	\$317,700	\$319,289				
Other Costs		\$150,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000				
Total Finance Department Expenses		\$361,900	\$332,557	\$333,720	\$334,888	\$357,282	\$414,547	\$416,120	\$417,700	\$419,289				

City Finance

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

Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 III

Description	Fiscal Year Ending									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	
ADMINISTRATIVE SERVICES										
Human Resources										
Human Resources Director - FTE										
Annual Salary										
Benefits										
Subtotal										
Admin. Analyst/H.R. Tech. - FTE										
Annual Salary										
Benefits										
Subtotal										
Administrative Clerk - FTE										
Annual Salary										
Benefits										
Subtotal										
Other Costs										
Human Resources Subtotal										
Information Services										
Information Services Manager - FTE										
Annual Salary										
Benefits										
Subtotal										
Information Services Technician - FTE										
Annual Salary										
Benefits										
Human Resources Subtotal										
Information Services Subtotal										
Grand Total										

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

Administrative Review Draft CFA - Dated May 8, 2001

Alternative
III

Description	Fiscal Year Ending									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	
Assumptions										
Subtotal	\$29,250	\$58,793	\$59,086	\$89,073	\$119,358	\$119,954	\$120,554	\$121,157	\$121,763	
Other Costs	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
Information Services Subtotal	\$89,250	\$203,715	\$104,434	\$234,847	\$265,560	\$266,588	\$267,621	\$268,659	\$269,702	
General Services										
General Services Manager - FTE										
Annual Salary	\$0	\$55,275	\$55,551	\$55,829	\$56,108	\$56,389	\$56,671	\$56,954	\$57,239	1.0
Benefits	\$0	\$16,583	\$16,665	\$16,749	\$16,832	\$16,917	\$17,001	\$17,086	\$17,172	1.0
Subtotal	\$0	\$71,858	\$72,217	\$72,578	\$72,941	\$73,305	\$73,672	\$74,040	\$74,411	
Maintenance Technician - FTE										
Annual Salary	\$0	\$0	\$32,321	\$32,482	\$32,645	\$32,808	\$32,972	\$33,137	\$33,303	1.0
Benefits	\$0	\$0	\$9,696	\$9,745	\$9,793	\$9,842	\$9,892	\$9,941	\$9,991	1.0
Subtotal	\$0	\$0	\$42,017	\$42,227	\$42,438	\$42,650	\$42,864	\$43,078	\$43,293	
Custodial Worker - FTE										
Annual Salary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0
Benefits	\$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	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	1.0
General Services Subtotal	\$10,000	\$81,858	\$124,234	\$124,805	\$125,379	\$125,956	\$126,536	\$127,118	\$127,704	
ADMINISTRATIVE SERVICES TOTAL	\$171,050	\$427,504	\$494,162	\$525,849	\$557,842	\$560,156	\$562,482	\$564,820	\$567,169	
FTE Summary	1.0	4.5	6.0	6.5	7.0	7.0	7.0	7.0	7.0	7.0

"city_admin"

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

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Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 III

Description	Fiscal Year Ending										
	2003	2004	2005	2006	2007	2008	2009	2010	2011		
Planning Department											
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	\$0	\$60,300	\$121,203	\$121,809	\$122,418	\$184,545	\$185,468	\$186,395	\$187,327		
Benefits	\$0	\$18,090	\$36,361	\$36,543	\$36,725	\$55,364	\$55,640	\$55,919	\$56,198		
Subtotal	\$0	\$78,390	\$157,564	\$158,352	\$159,143	\$239,909	\$241,108	\$242,314	\$243,525		
Associate or Assistant Planners - FTE											
Annual Salary	\$0	\$90,450	\$136,353	\$137,035	\$137,720	\$138,409	\$139,101	\$139,796	\$140,495		
Benefits	\$0	\$27,135	\$40,906	\$41,111	\$41,316	\$41,523	\$41,730	\$41,939	\$42,149		
Subtotal	\$0	\$117,585	\$177,259	\$178,146	\$179,036	\$179,932	\$180,831	\$181,735	\$182,644		
Secretary/Clerical - FTE											
Annual Salary	\$0	\$30,150	\$30,301	\$30,452	\$30,605	\$61,515	\$61,823	\$62,132	\$62,442		
Benefits	\$0	\$9,045	\$9,090	\$9,136	\$9,181	\$18,455	\$18,547	\$18,640	\$18,733		
Subtotal	\$0	\$39,195	\$39,391	\$39,588	\$39,786	\$79,970	\$80,369	\$80,771	\$81,175		
FTE Summary	\$58,500	\$352,755	\$492,387	\$494,849	\$497,323	\$619,764	\$622,863	\$625,978	\$629,107		
Personnel Subtotal											
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		
Total Planning Department Expenses	\$168,500	\$492,755	\$632,387	\$634,849	\$637,323	\$759,764	\$762,863	\$765,978	\$769,107		

Planning

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

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

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Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 III

Description	Assumptions	Fiscal Year Ending										
		2003	2004	2005	2006	2007	2008	2009	2010	2011		
Public Works Department - General Fund												
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	\$82,000	\$41,000	\$82,410	\$82,822	\$83,236	\$83,652	\$84,071	\$84,491	\$84,913	\$85,338	\$85,763	\$86,188
Benefits	30%	\$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	\$111,491	\$112,043
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	\$30,000	\$15,000	\$15,075	\$15,150	\$15,226	\$15,302	\$15,379	\$15,456	\$15,533	\$15,611	\$15,688	\$15,765
Benefits	30%	\$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	\$50,000
Total Public Works Dept. Expenses		\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233	\$181,886	\$182,539
Site Development Services												
Estimated Cost for Rancho Cordova Area		\$0	\$756,619	\$774,509	\$792,399	\$815,401	\$837,379	\$855,268	\$878,271	\$896,161	\$914,051	\$931,941
FY 1999/00 Estimate	\$713,164											
Based on 2000 est. pop.	\$13.14 per capita											

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

"pub_works"

Figure D-1

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

Alternative
III

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Item	Fiscal Year 1999-2000	Source
Revenues Transferred or Lost		
Property Taxes (Includes HOPTR)	\$3,943,570	Figure B-3 (EPS estimate)
Sales Tax [2]	\$15,268,960	State Board of Equalization based on 1999-2000 estimate
Transient Occupancy Tax	\$3,779,469	County of Sacramento based on 1999-2000 estimate
Utility User Tax	\$3,022,509	Figure B-2, Note 3 (EPS Estimate)
Real Property Transfer Tax	\$226,085	County of Sacramento based on 1999-2000 estimate
Unitary Tax	\$0	Revenue Loss Not Estimated
Franchise Fees	\$139,344	Figure B-2, Note 7 (EPS estimate)
Business License Tax	\$97,160	County of Sacramento based on 1999-2000 estimate
Fines	<u>\$0</u>	Revenue Loss Not Estimated
Total Revenues Transferred	\$26,477,097	
Expenses (Net of Revenue Offsets)		
Sheriff	\$11,437,483	Sacramento County Sheriff's Dept. estimate
Animal Control	\$89,006	Sacramento County Animal Care and Regulation Dept. estim
Planning	\$163,484	Sacramento County Planning Dept. estimate
Public Works	<u>\$0</u>	Sacramento County Public Works Dept. estimate
Total Expenses Transferred	\$11,689,974	
County Surplus or (Deficit)	(\$14,787,123)	
Additional Future Revenues to County		
Property Tax Administration Fees	\$119,121	
Jail Booking Fees	\$256,813	
Sheriff Contract (A-87 indirect allocation) [3]	<u>\$215,780</u>	
Total	\$591,713	
County Surplus or (Deficit) after Additional Future Revenues	(\$14,195,410)	

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] Equal to Countywide A-87 indirect cost allocated to Sheriff's Department as shown in Figure D-2.

Figure D-2

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

Alternative
III

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Fiscal Year 1999-2000 County Cost Estimates	Total Cost	Less		Direct Cost	Offsetting Revenue	Net Cost Transferred
		Countywide A-87 Indirect Cost				
Sheriff	\$11,893,574	\$215,780		\$11,677,794	\$240,311	\$11,437,483
Animal Control	\$135,894	\$2,750		\$133,144	\$44,138	\$89,006
Planning	\$616,277	\$13,663		\$602,614	\$439,130	\$163,484
Public Works	\$2,333,826	\$407,821		\$1,926,005	\$1,926,005	\$0
Total	\$14,979,570	\$640,013		\$14,339,557	\$2,649,583	\$11,689,974

"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.

Figure D-3

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

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Alternative
III

Item	Fiscal Year 1999-2000	Source
Revenues Transferred or Lost		
Road Fund Property Tax	\$31,271	Figure B-3 (EPS estimate)
State Shared 2106c Revenues	\$269,871	EPS estimate
Measure A Revenue	\$867,594	SACOG estimate based on 1999-2000 data
Total Revenues Transferred	\$1,168,736	
Expenses (Net of Revenue Offsets)		
Road Maintenance	\$1,960,405	Sacramento County Dept. of Transp. estimate
County Surplus or (Deficit)	\$791,669	

"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.

ALTERNATIVE 4

Exclusion of Sunrise-Douglas Planning Area Alternative

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 Calculation of Property Tax Transfer
- B-4 Calculation of Net General Fund Cost by Department
- B-5 County Property Tax as a Percentage of Revenue Available for General Purposes

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 Administrative Services Cost Estimates
- C-6 Planning Department Cost Estimates
- C-7 Public Works and Site Development Cost Estimates

Revenues and Expenses to Fresno County

- D-1 Change in General Fund Revenues and Expenses to Sacramento 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 Sacramento County

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

Administrative Review Draft CFA - Dated May 8, 2001

Alternative
IV

Item	Fiscal Year Ending											
	2003	2004	2005	2006	2007	2008	2009	2010	2011			
GENERAL FUND												
Total General Fund Revenues	\$23,505,968	\$33,065,153	\$33,376,496	\$33,680,263	\$34,101,104	\$34,417,360	\$34,750,435	\$34,362,632	\$34,699,802			
Total General Fund Expenditures	\$3,211,628	\$19,457,163	\$19,669,307	\$19,621,566	\$20,103,651	\$20,387,133	\$20,048,313	\$20,194,758	\$20,355,033			
General Fund Operating Surplus (Deficit)	\$20,294,340	\$13,607,990	\$13,707,189	\$14,058,697	\$13,997,453	\$14,030,226	\$14,702,123	\$14,167,874	\$14,344,770			
Prior to Mitigation [1]												
Less Mitigation Payment to County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Net Annual Balance After Mitigation Payments	\$20,294,340	\$13,607,990	\$13,707,189	\$14,058,697	\$13,997,453	\$14,030,226	\$14,702,123	\$14,167,874	\$14,344,770			
ROAD MAINTENANCE FUND												
Road Fund Revenues	\$2,354,778	\$2,365,698	\$2,376,673	\$2,387,590	\$2,398,504	\$2,415,641	\$2,431,616	\$2,173,083	\$2,186,234			
Road Fund Expenses	\$2,354,778	\$2,365,698	\$2,376,673	\$2,387,590	\$2,398,504	\$2,415,641	\$2,431,616	\$2,173,083	\$2,186,234			
Road Fund Operating Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
OTHER RESTRICTED FUND												
Other Restricted Fund Revenues	\$0	\$1,177,067	\$1,187,908	\$1,198,748	\$1,475,596	\$1,439,739	\$1,242,980	\$1,249,922	\$1,255,343			
Other Restricted Fund Expenditures	\$0	\$1,177,067	\$1,187,908	\$1,198,748	\$1,475,596	\$1,439,739	\$1,242,980	\$1,249,922	\$1,255,343			
Other Restr. Fund Operating Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
All Funds Operating Surplus (Deficit)	\$20,294,340	\$13,607,990	\$13,707,189	\$14,058,697	\$13,997,453	\$14,030,226	\$14,702,123	\$14,167,874	\$14,344,770			

[1] General fund operating surplus (deficit) is prior to mitigation payment to County (if required).

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

Administrative Review Draft CFA - Dated May 8, 2001

Alternative
IV

Item	Fiscal Year Ending									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	
General Fund Revenues										
Property Taxes [1]	\$0	\$4,522,946	\$4,601,533	\$4,672,491	\$4,743,241	\$4,813,785	\$4,895,552	\$4,980,651	\$5,049,345	
Sales Tax [2]	\$11,879,700	\$15,998,360	\$16,157,120	\$16,315,880	\$16,491,440	\$16,667,000	\$16,842,560	\$17,018,120	\$17,193,680	
Utility User Tax	\$3,134,813	\$3,191,431	\$3,250,659	\$3,309,887	\$3,369,116	\$3,429,018	\$3,488,920	\$3,554,055	\$3,618,141	
Real Property Transfer Tax	\$234,392	\$238,176	\$241,948	\$245,709	\$249,459	\$253,198	\$257,531	\$261,175	\$265,175	
Unitary Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transient Occupancy Tax	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	
Franchise Fees	\$188,130	\$190,643	\$193,155	\$195,678	\$198,201	\$201,756	\$205,104	\$207,627	\$209,531	
Business License Tax	\$171,727	\$175,203	\$178,679	\$182,201	\$185,724	\$189,246	\$192,768	\$196,291	\$199,813	
Building Permit Fees (Fund Transfer In)	\$0	\$32,438	\$32,438	\$32,438	\$71,363	\$63,578	\$32,438	\$32,438	\$32,438	
Planning Fees	\$0	\$314,969	\$316,194	\$317,425	\$378,340	\$379,882	\$411,570	\$413,278	\$414,994	
Fines and Penalties	\$56,138	\$56,786	\$57,434	\$58,082	\$58,730	\$59,378	\$60,026	\$60,674	\$61,322	
Jail Booking Reimbursement	\$274,765	\$277,900	\$281,035	\$284,171	\$289,188	\$293,829	\$296,964	\$298,972	\$300,540	
State Motor Vehicle License Fees	\$3,786,833	\$3,786,833	\$3,786,833	\$3,786,833	\$3,786,833	\$3,786,833	\$3,786,833	\$3,786,833	\$3,786,833	
Investment Earnings	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
Total General Fund Revenues	\$23,505,968	\$33,065,153	\$33,376,496	\$33,680,263	\$34,101,104	\$34,417,360	\$34,750,435	\$34,362,632	\$34,699,802	
General Fund Expenditures										
City Council	\$79,000	\$74,000	\$75,000	\$76,000	\$77,000	\$78,000	\$79,000	\$80,000	\$81,000	
Elections	\$21,645	\$0	\$22,395	\$0	\$23,044	\$0	\$23,664	\$0	\$23,949	
City Manager	\$265,900	\$379,189	\$401,693	\$403,301	\$404,918	\$406,543	\$451,039	\$452,894	\$454,759	
City Clerk	\$211,800	\$187,359	\$208,929	\$209,599	\$252,710	\$253,599	\$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	\$333,720	\$334,888	\$357,282	\$414,547	\$416,120	\$417,700	\$419,289	
Administrative Services	\$171,050	\$427,504	\$494,162	\$525,849	\$557,842	\$560,156	\$562,482	\$564,820	\$567,169	
Property Tax Administration	\$135,939	\$138,119	\$140,519	\$142,686	\$144,846	\$147,000	\$149,497	\$152,096	\$154,194	
LAFCo Cost Share	\$16,283	\$16,690	\$17,107	\$17,535	\$17,973	\$18,423	\$18,883	\$19,355	\$19,839	
Law Enforcement	\$0	\$13,575,434	\$13,730,223	\$13,885,011	\$14,046,332	\$14,292,732	\$14,516,587	\$14,667,463	\$14,765,067	
Animal Control	\$0	\$96,035	\$97,131	\$98,227	\$99,322	\$101,076	\$102,698	\$103,794	\$104,496	
Planning	\$168,500	\$629,938	\$632,387	\$634,849	\$756,681	\$759,764	\$823,140	\$826,556	\$829,989	
Public Works Administration	\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233	
Non-Departmental [3]	\$953,876	\$1,187,011	\$1,101,292	\$889,142	\$945,585	\$928,332	\$953,016	\$938,112	\$942,642	
Contingency	\$152,935	\$886,528	\$897,606	\$896,285	\$920,170	\$934,575	\$954,682	\$961,655	\$969,287	
Loan Re-payment to County [4]	\$0	\$840,069	\$819,580	\$799,590	\$780,088	\$761,061	\$0	\$0	\$0	
Total General Fund Expenditures	3,211,628	\$19,457,163	\$19,669,307	\$19,621,566	\$20,103,651	\$20,387,133	\$20,048,313	\$20,194,758	\$20,355,033	
General Fund Operating Surplus (Deficit) [5]	\$20,294,340	\$13,607,990	\$13,707,189	\$14,058,697	\$13,997,453	\$14,030,226	\$14,702,123	\$14,167,874	\$14,344,770	
Less Mitigation Payment to County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Net Annual Balance After Mitigation Payments	\$20,294,340	\$13,607,990	\$13,707,189	\$14,058,697	\$13,997,453	\$14,030,226	\$14,702,123	\$14,167,874	\$14,344,770	

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Figure A-2
 Rancho Cordova Incorporation Comprehensive Fiscal Analysis
 Detailed Summary of Revenues and Expenses (All figures in Constant 2000 \$'s)
 Administrative Review Draft CFA - Dated May 8, 2001

Alternative
IV

Item	Fiscal Year Ending									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	
Road Maintenance Fund Revenues										
Gas Taxes	\$1,422,197	\$1,422,197	\$1,422,197	\$1,422,197	\$1,422,197	\$1,422,197	\$1,422,197	\$1,422,197	\$1,152,638	\$1,158,618
Measure A	\$898,084	\$908,450	\$918,817	\$929,183	\$939,550	\$956,140	\$971,481	\$981,848	\$988,487	\$988,487
Road Fund Property Tax	\$34,497	\$35,050	\$35,659	\$36,209	\$36,758	\$37,304	\$37,938	\$38,597	\$39,130	\$39,130
Total Road Maintenance Fund Revenues	\$2,354,778	\$2,365,698	\$2,376,673	\$2,387,590	\$2,398,504	\$2,415,641	\$2,431,616	\$2,449,922	\$2,186,234	\$2,186,234
Road Maintenance Fund Expenditures										
Road Maint. Expenditures (100% of rev. s)	\$2,354,778	\$2,365,698	\$2,376,673	\$2,387,590	\$2,398,504	\$2,415,641	\$2,431,616	\$2,449,922	\$2,186,234	\$2,186,234
Road Fund Operating Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Restricted Revenues										
Building and Permit Fees (100% Cost Portion)	\$0	\$216,250	\$216,250	\$216,250	\$475,750	\$423,850	\$216,250	\$216,250	\$216,250	\$216,250
Public Works - Site Development Services	\$0	\$960,817	\$971,658	\$982,498	\$999,846	\$1,015,889	\$1,026,730	\$1,033,672	\$1,039,093	\$1,039,093
Total Other Restricted Revenues	\$0	\$1,177,067	\$1,187,908	\$1,198,748	\$1,475,596	\$1,439,739	\$1,242,980	\$1,249,922	\$1,255,343	\$1,255,343
Other Restricted Expenditures										
Building and Permit Fees (100% Cost Portion)	\$0	\$216,250	\$216,250	\$216,250	\$475,750	\$423,850	\$216,250	\$216,250	\$216,250	\$216,250
Public Works - Site Development Services	\$0	\$960,817	\$971,658	\$982,498	\$999,846	\$1,015,889	\$1,026,730	\$1,033,672	\$1,039,093	\$1,039,093
Total Other Restricted Expenditures	\$0	\$1,177,067	\$1,187,908	\$1,198,748	\$1,475,596	\$1,439,739	\$1,242,980	\$1,249,922	\$1,255,343	\$1,255,343
Other Restr. Funds Operating Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Fund Operating Surplus (Deficit)	\$20,294,340	\$13,607,990	\$13,707,189	\$14,058,697	\$13,997,453	\$14,030,226	\$14,702,123	\$14,167,874	\$14,344,770	\$14,344,770

"final_sum"

- [1] Sacramento County retains the first year of property tax until proper legal transfer can take place.
- [2] 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.
- [3] Non-Departmental includes office rent, supplies, insurance, and general plan and code development.
- [4] 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 first year property tax revenues and one quarter's worth of sales tax revenue.
- [5] General fund operating surplus (deficit) prior to mitigation payments to County (if required).

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

Alternative
IV

Item	Value
<u>Proposed City of Rancho Cordova</u>	
2000 Estimates	
Population [1]	54,582
Retail Employment [2]	8,928
Other Employment [2]	60,610
Government/Education	7,726
Total Employment	77,264
Persons Served [3]	93,214
Registered Voters [4]	24,759
Population [1]	54,582
Voters as % of Population	45.4%
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
<u>Sacramento County</u>	
2000 Estimates	
Unincorporated Population [7]	642,700
City Population [7]	566,800
Total County Population	1,209,500
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.

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

Alternative
IV

Item	Value
First Year of Operations - Fiscal Year Ending [1]	2003
Dollars Discounted to Fiscal Year	2000
% of FY 2002-2003 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]	\$115,000
Market Value per Commercial Sq. Ft. (existing)	\$75
1999 Base Assessed Value within Proposed City [7]	\$3,761,585,878
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.

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

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Alternative IV

Land Use	Unit Measure	Sq. Ft. per Acre [1]	Value Per Unit [2]
Single Family [3]	dwelling unit	N.A.	\$190,000
Multi-Family	dwelling unit	N.A.	\$75,000
Mobile Homes	dwelling unit	N.A.	\$40,000
Retail	square foot	10,890	\$110
Other Non-Residential	square foot	13,068	\$70

"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

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

Alternative
IV

Administrative Review Draft CFA - Dated May 8, 2001

Item	Calendar Year											
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
New Residential Development [1]						<i>units</i>						
Single Family	50	50	125	125	125	125	125	125	125	125	125	125
Multi-Family	-	-	-	-	-	-	-	150	120	-	0	-
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	50	50	125	125	125	125	125	275	245	125	125	125
New Redevelopment Residential [1]												
Single Family	125	125	125	125	125	125	125	125	125	125	35	-
Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	125	125	125	125	125	125	125	125	125	125	35	-
Total New Residential Units	175	175	250	250	250	250	250	400	370	250	160	125
New Non-Residential Development						<i>square feet</i>						
Retail [2]	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000
Other Non-Residential [3]	570,000	570,000	570,000	570,000	570,000	570,000	570,000	570,000	570,000	570,000	570,000	570,000
Subtotal	633,000	633,000	633,000	633,000	633,000	633,000	633,000	633,000	633,000	633,000	633,000	633,000
New Redevelopment Non-Residential [4]												
Retail	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Other Non-Residential	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000
Subtotal	375,000	375,000	375,000	375,000	375,000	385,000	385,000	385,000	385,000	385,000	385,000	385,000
Total New Non-Residential Development	1,008,000	1,008,000	1,008,000	1,008,000	1,008,000	1,018,000	1,018,000	1,018,000	1,018,000	1,018,000	1,018,000	1,018,000
Cumulative New Development Entire City						<i>units</i>						
Cumulative New Residential Development	175	350	600	850	1,100	1,350	1,600	1,850	2,100	2,350	2,510	2,635
Single Family	-	-	-	-	-	-	-	150	270	270	270	270
Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
Total Cumulative Dwelling Units	175	350	600	850	1,100	1,350	1,600	2,000	2,370	2,620	2,780	2,905
Cumulative New Non-Residential Development	63,000	126,000	189,000	252,000	315,000	388,000	461,000	534,000	607,000	680,000	753,000	826,000
Retail	945,000	1,890,000	2,835,000	3,780,000	4,725,000	5,670,000	6,615,000	7,560,000	8,505,000	9,450,000	10,395,000	11,340,000
Other Non-Residential	1,008,000	2,016,000	3,024,000	4,032,000	5,040,000	6,058,000	7,076,000	8,094,000	9,112,000	10,130,000	11,148,000	12,166,000
Total New Non-Residential Development	1,071,000	2,136,000	3,153,000	4,182,000	5,215,000	6,258,000	7,301,000	8,344,000	9,387,000	10,430,000	11,473,000	12,506,000

"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.

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

Administrative Review Draft CFA - Dated May 8, 2001

Alternative
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Item	Calendar Year											
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Population Projections												
New Population [1]	454	454	648	648	648	648	648	1,037	959	648	415	324
Cumulative Population [2]	55,036	55,490	56,138	56,786	57,434	58,082	58,730	59,767	60,726	61,374	61,789	62,113
Cumulative Registered Voters [3]	24,965	25,171	25,465	25,759	26,053	26,347	26,641	27,111	27,546	27,840	28,028	28,175
Proxy Population [4]	n/a	n/a	76,395	76,395	76,395	76,395	76,395	76,395	76,395	76,395	n/a	n/a
Annual Population Increase	0.83%	0.82%	1.17%	1.15%	1.14%	1.13%	1.12%	1.77%	1.60%	1.07%	0.68%	0.52%
Employment Projections												
New Employees [5]	140	140	140	140	140	140	140	140	140	140	140	140
Retail	950	950	950	950	950	950	950	950	950	950	950	950
Other Non-Retail	125	125	125	125	125	125	125	125	125	125	125	125
Government/Education [6]	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215
Subtotal	450	450	450	450	450	472	472	472	472	472	472	472
Redevelopment	1,665	1,665	1,665	1,665	1,665	1,687	1,687	1,687	1,687	1,687	1,687	1,687
Total New Employees	9,068	9,208	9,348	9,488	9,628	9,768	9,908	10,048	10,188	10,328	10,468	10,608
Cumulative Employees	62,010	63,410	64,810	66,210	67,610	69,032	70,454	71,876	73,298	74,721	76,143	77,565
Retail	7,851	7,976	8,101	8,226	8,351	8,476	8,601	8,726	8,851	8,976	9,101	9,226
Other Non-Residential [7]	78,929	80,594	82,259	83,924	85,589	87,276	88,963	90,651	92,338	94,025	95,712	97,400
Government/Education [6]	94,501	95,787	97,268	98,748	100,229	101,720	103,212	105,092	106,895	108,387	109,645	110,813
Total Cumulative New Employees	3.59	3.63	3.67	3.70	3.73	3.76	3.80	3.80	3.82	3.85	3.89	3.94
Persons Served [8]												
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 45.4% 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 (450/year from 2001-2005 and 470/year from 2006-2012), 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.

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

Administrative Review Draft CFA - Dated May 8, 2001

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Item	Fiscal Year Ending										
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Assessed Value Existing Development [1] (Inflated \$000's)	\$4,136,649	\$4,240,065	\$4,346,067	\$4,454,718	\$4,566,086	\$4,680,238	\$4,797,244	\$4,917,175	\$5,040,105	\$5,166,107	\$5,295,260
Assessed Value of New Development [2] (Inflated \$000's)											
New Development											
Single Family [3]	N.A.	\$9,500	\$9,738	\$24,952	\$25,576	\$26,216	\$26,871	\$27,543	\$28,231	\$28,937	\$29,660
Multi-Family	N.A.	-	-	-	-	-	-	-	\$13,373	\$10,966	-
Mobile Homes	N.A.	-	-	-	-	-	-	-	-	-	-
Retail	N.A.	\$6,930	\$7,103	\$7,281	\$7,463	\$7,649	\$7,841	\$8,037	\$8,238	\$8,444	\$8,655
Other Non-Residential	N.A.	\$39,900	\$40,898	\$41,920	\$42,968	\$44,042	\$45,143	\$46,272	\$47,429	\$48,614	\$49,830
Total A.V. from New Development	-	\$56,330	\$57,738	\$74,153	\$76,007	\$77,907	\$79,855	\$81,851	\$97,270	\$96,961	\$88,145
Cumulative A.V. from New Development	-	\$56,330	\$115,308	\$191,997	\$272,228	\$356,124	\$443,814	\$535,429	\$644,479	\$755,618	\$860,386
Total Assessed Value (Inflated \$000's)	\$4,136,649	\$4,296,395	\$4,461,374	\$4,646,716	\$4,838,314	\$5,036,363	\$5,241,058	\$5,452,604	\$5,684,583	\$5,921,725	\$6,155,646
Total Assessed Value (Constant \$000's)	\$4,136,649	\$4,191,605	\$4,246,400	\$4,314,937	\$4,383,274	\$4,451,411	\$4,519,348	\$4,587,086	\$4,665,602	\$4,741,693	\$4,808,781
Percentage Change in A.V. (Inflated \$000's)	N.A.	3.9%	3.8%	4.2%	4.1%	4.1%	4.1%	4.0%	4.3%	4.2%	4.0%
Percentage Change in A.V. (Constant \$000's)	N.A.	1.3%	1.3%	1.6%	1.6%	1.6%	1.5%	1.5%	1.7%	1.6%	1.4%

"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.

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

Administrative Review Draft CFA - Dated May 8, 2001

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Item	Note [1]	Fiscal Year Ending									
		2003	2004	2005	2006	2007	2008	2009	2010	2011	
GENERAL FUND REVENUES											
Property Taxes [2]	1	\$0	\$4,522,946	\$4,601,533	\$4,672,491	\$4,743,241	\$4,813,785	\$4,895,552	\$4,980,651	\$5,049,345	
Sales Tax [3]	2	\$11,879,700	\$15,998,360	\$16,157,120	\$16,315,880	\$16,491,440	\$16,667,000	\$16,842,560	\$17,018,120	\$17,193,680	
Utility User Tax	3	\$3,134,813	\$3,191,431	\$3,250,659	\$3,309,887	\$3,369,116	\$3,429,018	\$3,488,920	\$3,554,055	\$3,618,141	
Real Property Transfer Tax	4	\$234,392	\$238,176	\$241,948	\$245,709	\$249,459	\$253,198	\$257,531	\$257,531	\$261,175	
Unitary Tax	5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transient Occupancy Tax	6	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	
Franchise Fees	7	\$188,130	\$190,643	\$193,155	\$195,678	\$198,201	\$201,756	\$205,104	\$207,627	\$209,531	
Business License Tax	8	\$171,727	\$175,203	\$178,679	\$182,201	\$185,724	\$189,246	\$192,768	\$196,291	\$199,813	
Building and Permit Fees (Fund Transfers In)	9	\$0	\$32,438	\$32,438	\$32,438	\$71,363	\$63,578	\$32,438	\$32,438	\$32,438	
Planning Fees	10	\$0	\$314,969	\$316,194	\$317,425	\$378,340	\$379,882	\$411,570	\$413,278	\$414,994	
Fines and Penalties	12	\$56,138	\$56,786	\$57,434	\$58,082	\$58,730	\$59,378	\$60,026	\$61,374	\$61,789	
Jail Booking Reimbursement	13	\$274,765	\$277,900	\$281,035	\$284,171	\$289,188	\$293,829	\$296,964	\$298,972	\$300,540	
State Motor Vehicle License Fees	14	\$3,786,833	\$3,786,833	\$3,786,833	\$3,786,833	\$3,786,833	\$3,786,833	\$3,786,833	\$3,062,827	\$3,078,887	
Investment Earnings	15	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
Total General Fund Revenues		\$23,505,968	\$33,065,153	\$33,376,496	\$33,680,263	\$34,101,104	\$34,417,360	\$34,750,435	\$34,362,632	\$34,699,802	
OTHER RESTRICTED FUND REVENUES											
Building and Permit Fees (100% Cost Portion)	9	\$0	\$216,250	\$216,250	\$216,250	\$475,750	\$423,850	\$216,250	\$216,250	\$216,250	
Public Works - Site Development Services	11	\$0	\$960,817	\$971,658	\$982,498	\$999,846	\$1,015,889	\$1,026,730	\$1,033,672	\$1,039,093	
Total Other Restricted Fund Revenues		\$0	\$1,177,067	\$1,187,908	\$1,198,748	\$1,475,596	\$1,439,739	\$1,242,980	\$1,249,922	\$1,255,343	
ROAD MAINTENANCE FUND REVENUES											
Gas Taxes	16	\$1,422,197	\$1,422,197	\$1,422,197	\$1,422,197	\$1,422,197	\$1,422,197	\$1,422,197	\$1,152,638	\$1,158,618	
Road Fund Property Tax	17	\$34,497	\$35,050	\$35,659	\$36,209	\$36,758	\$37,304	\$37,938	\$38,597	\$39,130	
Measure A Revenues	18	\$898,084	\$908,450	\$918,817	\$929,183	\$939,550	\$956,140	\$971,481	\$981,848	\$988,487	
Total Road Fund Maintenance Revenues		\$2,354,778	\$2,365,698	\$2,376,673	\$2,387,590	\$2,398,504	\$2,415,641	\$2,431,616	\$2,173,083	\$2,186,234	
TOTAL ALL FUND REVENUES		\$25,860,746	\$36,607,918	\$36,941,077	\$37,266,601	\$37,975,204	\$38,272,740	\$38,425,032	\$37,785,638	\$38,141,380	

"rev_sum"

[1] Reference Notes are included in Figure B-2.
 [2] Sacramento County retains property tax revenues for the first fiscal year of incorporation, or until proper legal transfer of the revenue can take place.
 [3] Sacramento County receives the first three months worth of sales tax revenue following the incorporation of a city.

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

Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 IV

Ref #	Item	Assumption	Fiscal Year Ending								
			2003	2004	2005	2006	2007	2008	2009	2010	2011
General Fund											
1	Property Tax	See Figures A-8 and B-3	\$42,464,000	\$43,149,374	\$43,832,741	\$44,514,108	\$45,193,481	\$45,870,865	\$46,656,023	\$47,416,932	\$48,087,808
	Property Tax @ 1% of AV		\$0	\$685,373	\$683,367	\$681,367	\$679,373	\$677,384	\$785,158	\$760,909	\$670,877
	Tax Increment		\$281,650	\$281,650	\$352,900	\$352,900	\$352,900	\$352,900	\$352,900	\$409,150	\$397,900
	Total Property Tax Increment - Direct Roll										
	Total Property Tax Increment - Supplemental Roll										
	PROPERTY TAX INCREMENT TO CITY (Post ERAF-Shift)										
	DIRECT ROLL										
	From County	10.41%	\$0	\$71,375	\$71,166	\$70,958	\$70,750	\$70,543	\$81,767	\$79,242	\$69,866
	From Special Districts	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$0	\$71,375	\$71,166	\$70,958	\$70,750	\$70,543	\$81,767	\$79,242	\$69,866
	SUPPLEMENTAL ROLL										
	From County	10.41%	\$29,331	\$29,331	\$36,751	\$36,751	\$36,751	\$36,751	\$36,751	\$42,609	\$41,438
	From Special Districts	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$29,331	\$29,331	\$36,751	\$36,751	\$36,751	\$36,751	\$36,751	\$42,609	\$41,438
	Total Gross Property Tax Increment to City		\$4,422,239	\$4,493,615	\$4,564,781	\$4,635,739	\$4,706,490	\$4,777,033	\$4,858,800	\$4,938,042	\$5,007,908
	Base Property Tax (Prior yr. Total plus increment from direct roll)		\$29,331	\$29,331	\$36,751	\$36,751	\$36,751	\$36,751	\$36,751	\$42,609	\$41,438
	Share of Tax Increment		\$4,451,571	\$4,522,946	\$4,601,533	\$4,672,491	\$4,743,241	\$4,813,785	\$4,895,552	\$4,980,651	\$5,049,345
	Total Gross Property Tax to City										
2	Sales Tax	See Figure A-6 See Figure A-6	126,000	189,000	252,000	315,000	388,000	461,000	534,000	607,000	680,000
	New Cum. Retail Sq. Ft.		1,890,000	2,835,000	3,780,000	4,725,000	5,670,000	6,615,000	7,560,000	8,505,000	9,450,000
	New Cum. Other Sq. Ft.										
	Sales Tax at 1%										
	Existing Sales Tax (Estimated December 18, 2000) [1]		\$13,859,000	\$13,859,000	\$13,859,000	\$13,859,000	\$13,859,000	\$13,859,000	\$13,859,000	\$13,859,000	\$13,859,000
	New Retail (On-Site)	\$1.50 / sq. ft.	\$189,000	\$283,500	\$378,000	\$472,500	\$567,000	\$661,500	\$756,000	\$850,500	\$945,000
	New Other Space	\$0.05 / sq. ft.	\$94,500	\$141,750	\$189,000	\$236,250	\$283,500	\$330,750	\$378,000	\$425,250	\$472,500
	Subtotal Sales Tax at 1%		\$14,142,500	\$14,284,250	\$14,426,000	\$14,567,750	\$14,724,500	\$14,881,250	\$15,038,000	\$15,194,750	\$15,351,500
	Unallocated Sales Tax	12% of above	\$1,697,100	\$1,714,110	\$1,731,120	\$1,748,130	\$1,766,940	\$1,785,750	\$1,804,560	\$1,823,370	\$1,842,180
	Total Sales Tax (General Fund)		\$15,839,600	\$15,998,360	\$16,157,120	\$16,315,880	\$16,491,440	\$16,667,000	\$16,842,560	\$17,018,120	\$17,193,680
	<i>Sales Tax per Capita</i>		\$282.15	\$281.73	\$281.32	\$280.91	\$280.80	\$278.87	\$277.35	\$277.29	\$278.26
3	Utility User Tax	<i>FY 1999-00 Actuals</i>	\$740,341	\$746,448	\$755,165	\$763,882	\$772,599	\$781,315	\$790,032	\$803,982	\$816,882
	Base Residential Revenues	\$13.45 per capita	\$2,394,472	\$2,444,983	\$2,495,495	\$2,546,006	\$2,596,517	\$2,647,028	\$2,698,888	\$2,750,073	\$2,801,258
	Base Non-Residential Revenues	\$30.34 per employee									
	Total		\$3,194,813	\$3,191,431	\$3,250,659	\$3,309,887	\$3,369,116	\$3,429,018	\$3,488,920	\$3,554,055	\$3,618,141
4	Property Transfer Tax	Percentage Growth in Assessed Valuation <i>FY 1999-2000 Actual</i>	2.6%	1.6%	1.6%	1.6%	1.5%	1.5%	1.7%	0.0%	1.4%
	Base Property Transfer Tax		\$234,392	\$238,176	\$241,948	\$245,709	\$249,459	\$253,198	\$257,531	\$257,531	\$261,175
	Total Property Transfer Tax										

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

Administrative Review Draft CFA - Dated May 8, 2001

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Ref #	Item	Assumption	Fiscal Year Ending										
			2003	2004	2005	2006	2007	2008	2009	2010	2011		
5	Unitary Tax County portion of Unitary Tax to New City		\$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		\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469
	Total Transient Occupancy Tax		\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469
7	Franchise Fees Franchise - Cable Franchise - Other Total Franchise Fees	<i>FY 1999-00 Countywide Actuals</i> \$1,093,185 \$1.70/capita \$722,148 \$0.95 per persons served	\$95,487 \$92,644 \$188,130	\$96,589 \$94,054 \$190,643	\$97,691 \$95,464 \$193,155	\$98,793 \$96,885 \$195,678	\$99,895 \$98,305 \$198,201	\$101,659 \$100,097 \$201,756	\$103,290 \$101,813 \$205,104	\$104,393 \$103,234 \$207,627	\$104,393 \$103,234 \$207,627	\$105,099 \$104,433 \$209,531	\$105,099 \$104,433 \$209,531
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		\$114,485 \$57,242 \$171,727	\$116,802 \$58,401 \$175,203	\$119,119 \$59,560 \$178,679	\$121,468 \$60,734 \$182,201	\$123,816 \$61,908 \$185,724	\$126,164 \$63,082 \$189,246	\$128,512 \$64,256 \$192,768	\$130,860 \$65,430 \$196,291	\$130,860 \$65,430 \$196,291	\$133,209 \$66,604 \$199,813	\$133,209 \$66,604 \$199,813
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 \$0 \$0	\$216,250 \$32,438 \$248,688	\$216,250 \$32,438 \$248,688	\$216,250 \$32,438 \$248,688	\$216,250 \$32,438 \$248,688	\$216,250 \$32,438 \$248,688	\$216,250 \$32,438 \$248,688	\$216,250 \$32,438 \$248,688	\$216,250 \$32,438 \$248,688	\$216,250 \$32,438 \$248,688	\$216,250 \$32,438 \$248,688
10	Planning Fees % of planning costs recaptured by fees		\$0	\$314,969	\$316,194	\$317,425	\$378,340	\$379,882	\$411,570	\$411,570	\$411,570	\$411,570	\$414,994
11	Public Works (Site Development Services) % of total costs funded by Restricted Fund Revenues		\$0	\$960,817	\$971,658	\$982,498	\$999,846	\$1,015,889	\$1,026,730	\$1,033,672	\$1,033,672	\$1,039,093	\$1,039,093
12	Fines and Penalties Fines per Capita Total Fines and Penalties		\$56,138 \$56,138	\$56,786 \$56,786	\$57,434 \$57,434	\$58,082 \$58,082	\$58,730 \$58,730	\$59,378 \$59,378	\$60,026 \$60,026	\$60,674 \$60,674	\$61,322 \$61,322	\$61,970 \$61,970	\$62,618 \$62,618
13	Jail Booking Reimbursement (2) % of booking costs reimbursed by State		\$274,765	\$277,900	\$281,035	\$284,171	\$289,188	\$293,829	\$296,964	\$298,972	\$298,972	\$300,540	\$300,540
14	State Motor Vehicle License Fees Relevant population for calculation Per capita lic. fees provided by State Controller		76,395 \$3,786,833	76,395 \$3,786,833	76,395 \$3,786,833	76,395 \$3,786,833	76,395 \$3,786,833	76,395 \$3,786,833	76,395 \$3,786,833	76,395 \$3,786,833	76,395 \$3,786,833	76,395 \$3,786,833	76,395 \$3,786,833
15	Investment Earnings Subtotal All General Fund Rev. (excl. invest. earnings) Earnings on Current Year Revenues Earnings on Fund Balance Total Interest Earnings	Interest Rate Current Fiscal Year % for Current Year % for fund balance	\$23,505,968 \$0 \$0	\$32,565,153 \$162,826 \$400,000	\$32,876,496 \$164,382 \$400,000	\$33,180,263 \$165,901 \$400,000	\$33,601,104 \$168,006 \$400,000	\$33,917,360 \$169,587 \$400,000	\$34,250,435 \$171,252 \$400,000	\$33,862,632 \$169,313 \$400,000	\$33,862,632 \$169,313 \$400,000	\$34,199,802 \$170,999 \$400,000	\$34,199,802 \$170,999 \$400,000
			\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000

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

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Ref #	Item	Assumption	Fiscal Year Ending											
			2003	2004	2005	2006	2007	2008	2009	2010	2011			
16	Road Fund - Gas Taxes													
	Highway User Tax 2105	\$6.23	\$475,962	\$475,962	\$475,962	\$475,962	\$475,962	\$475,962	\$475,962	\$475,962	\$475,962	\$475,962	\$475,962	\$475,962
	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)	\$4.18	\$319,176	\$319,176	\$319,176	\$319,176	\$319,176	\$319,176	\$319,176	\$319,176	\$319,176	\$319,176	\$319,176	\$319,176
	Highway User Tax 2107	\$8.05	\$614,759	\$614,759	\$614,759	\$614,759	\$614,759	\$614,759	\$614,759	\$614,759	\$614,759	\$614,759	\$614,759	\$614,759
	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
	Total Gas Taxes		\$1,422,197	\$1,422,197	\$1,422,197	\$1,422,197	\$1,422,197	\$1,422,197	\$1,422,197	\$1,422,197	\$1,422,197	\$1,422,197	\$1,422,197	\$1,422,197
17	Road Fund - Property Tax to City													
	Base Property Tax Transfer		\$35,349	\$35,349	\$35,920	\$36,489	\$37,056	\$37,622	\$38,186	\$38,750	\$39,314	\$39,878	\$40,442	\$41,006
	Increase in Base Property Tax from County		\$0	\$571	\$569	\$567	\$566	\$564	\$562	\$560	\$558	\$556	\$554	\$552
	From Special Districts		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Base Property Tax Transfer		\$35,349	\$35,920	\$36,489	\$37,056	\$37,622	\$38,186	\$38,750	\$39,314	\$39,878	\$40,442	\$41,006	\$41,570
	Share of Supplemental Roll		\$234	\$234	\$294	\$294	\$294	\$294	\$294	\$294	\$294	\$294	\$294	\$294
	Total Gross Property Tax to Road Fund		\$35,584	\$36,154	\$36,783	\$37,350	\$37,915	\$38,479	\$39,043	\$39,607	\$40,171	\$40,735	\$41,299	\$41,863
	Less Property Tax Admin. Costs		\$1,087	\$1,104	\$1,123	\$1,141	\$1,158	\$1,175	\$1,192	\$1,209	\$1,226	\$1,243	\$1,260	\$1,277
	Total Net Property Tax to Road Fund		\$34,497	\$35,050	\$35,659	\$36,209	\$36,757	\$37,304	\$37,851	\$38,398	\$38,945	\$39,492	\$40,039	\$40,586
18	Measure A. Road Maintenance Revenue	\$873,191	\$898,084	\$908,450	\$918,817	\$929,183	\$939,550	\$956,140	\$971,481	\$981,848	\$998,487	\$1,014,848	\$1,031,487	\$1,048,126
	Total Road Maintenance Funds Available		\$2,354,778	\$2,365,698	\$2,376,673	\$2,387,590	\$2,398,504	\$2,415,641	\$2,431,616	\$2,447,591	\$2,463,566	\$2,479,541	\$2,495,516	\$2,511,491

Per Notes

[1] Sales tax estimate from December 18, 2000 is through June 30, 2000.
 [2] Assumes new City of Rancho Cordova would be eligible for 100% reimbursement of jail booking costs per Assembly Bill 1662 approved and signed in 1999.
 [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**

Alternative IV

A. Transfer of Tax Base

1. Total FY 1999-2000 Expenditures Subject to Transfer - See Figure B-4		\$12,287,652
2. County Auditor's Ratio FY 1999-2000		31.88%
3. FY 1999-2000 Property Tax Base Transferred from County		\$3,917,349
	<i>Post-ERAF</i>	
	<i>ERAF Shift</i>	
4. Property Tax Base Transferred from Special Districts to General Fund or Other Fund	Tax Base Transferred to:	Post ERAF Shift
Special Districts (None Transferred)	General Fund	\$0
County Roads	Road Fund	\$31,314
Subtotal Special Districts:		\$31,314
5. Total Property Tax Base:		\$3,948,663

B. Calculation of Tax Allocation Factor (TAF)

1. Assessed Value (FY 1999-2000):		\$3,761,585,878
Assessed Value (FY 2002-2003):		\$4,246,400,041
Change from FY 1999-2000 to FY 2002-2003:		12.89%
2. Total Property Tax Collected FY 2002-2003 (@1% AV):		\$42,464,000
	<i>Post-ERAF</i>	
3. FY 1999-2000 Property Tax Base Transferred from County		\$3,917,349
FY 2002-2003 Property Tax Base Transfer from County		\$4,422,239
(FY 99-00 Base escalated by A.V. Change from FY 99-2000 to FY 02-03)		
4. Implied FY 2002-2003 Tax Allocation Factor (Property Tax Base from County)		10.41%
5. Tax Allocation Factors from Special Districts to City General Fund		0.00%
6. Total Tax Allocation Factor to City General Fund (4 + 5)		10.41%
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		\$31,314
FY 2002-2003 Road Fund Property Tax Base Transferred from County		\$35,349
Implied FY 2002-2003 Tax Allocation Factor to Road Fund:		0.083%

"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

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Alternative
 IV

Item	Direct Cost	Indirect Cost Above Cost Est.	Total Cost	Offsetting Revenue	Net General Fund Cost
	[1]	[2]		[3]	
County Departments Transferring Services/Costs to New City					
Sheriff [4]	\$11,575,219	\$213,903	\$11,789,122	\$238,225	\$11,550,897
Animal Control	\$133,944	\$2,766	\$136,710	\$44,403	\$92,307
Planning and Community Development					
Application Processing	\$209,905	\$4,914	\$214,819	\$188,915	\$25,904
Code Enforcement	\$317,584	\$6,816	\$324,400	\$243,422	\$80,978
General Plan	\$13,500	\$317	\$13,817	\$0	\$13,817
Specific Plans/Specific Projects	\$89,400	\$2,219	\$91,619	\$12,717	\$78,902
Subtotal	\$630,389	\$14,266	\$644,655	\$445,054	\$199,601
Public Works					
General Services	\$12,841	\$371	\$13,212	\$13,212	\$0
Building Inspection	\$1,360,000	\$340,000	\$1,700,000	\$1,700,000	\$0
Site Development	\$425,000	\$106,000	\$531,000	\$531,000	\$0
Technical Services	\$107,250	\$2,600	\$109,850	\$109,850	\$0
Infrastructure Finance	\$380,856	\$0	\$380,856	\$380,856	\$0
Subtotal	\$2,285,947	\$448,971	\$2,734,918	\$2,734,918	\$0
Property Tax Assessment and Collection by County Depts.	Included in total cost	\$118,329	\$118,329	\$0	\$118,329
Booking Fees	Included in total cost	\$254,585	\$254,585	\$0	\$254,585
Subtotal [5]	\$14,625,499	\$679,906	\$15,678,318	\$3,462,600	\$12,215,718
County General Purpose Support of Other Functions					
Board of Supervisors	\$80,564	\$10,472	\$91,037	\$19,102	\$71,934
Subtotal	\$80,564	\$10,472	\$91,037	\$19,102	\$71,934
Total Gen. Purpose Costs of Services Provided to Area [5]	\$14,706,063	\$690,379	\$15,769,355	\$3,481,702	\$12,287,652

"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.
- [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]

Alternative
IV

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Item	1999-2000 Revenues
PROPERTY TAX REVENUE	
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
Total	\$120,744,993
Other General Purpose Revenues	
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
Subtotal Other General Purpose Revenues	\$257,998,979
Total Net Revenue Available for General Purposes	\$378,743,972
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.

Item	Note [1]	Fiscal Year Ending									
		2003	2004	2005	2006	2007	2008	2009	2010	2011	
GENERAL FUND EXPENDITURES											
City Council	1	\$79,000	\$74,000	\$75,000	\$76,000	\$77,000	\$78,000	\$79,000	\$80,000	\$81,000	
Elections	2	\$21,645	\$0	\$22,395	\$0	\$23,044	\$0	\$23,664	\$0	\$23,949	
City Manager	3	\$265,900	\$379,189	\$401,693	\$403,301	\$404,918	\$406,543	\$451,039	\$452,894	\$454,759	
City Clerk	4	\$211,800	\$187,359	\$208,929	\$209,599	\$252,710	\$253,599	\$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	\$333,720	\$334,888	\$357,282	\$414,547	\$416,120	\$417,700	\$419,289	
Administrative Services	7	\$171,050	\$427,504	\$494,162	\$525,849	\$557,842	\$560,156	\$562,482	\$564,820	\$567,169	
Property Tax Administration	8	\$135,939	\$138,119	\$140,519	\$142,686	\$144,846	\$147,000	\$149,497	\$152,096	\$154,194	
LAFCo Cost Share	9	\$16,283	\$16,690	\$17,107	\$17,535	\$17,973	\$18,423	\$18,883	\$19,355	\$19,839	
Law Enforcement	10	\$0	\$13,575,434	\$13,730,223	\$13,885,011	\$14,046,332	\$14,292,732	\$14,516,587	\$14,667,463	\$14,765,067	
Animal Control	11	\$0	\$96,035	\$97,131	\$98,227	\$99,322	\$101,076	\$102,698	\$103,794	\$104,496	
Planning	12	\$168,500	\$629,938	\$632,387	\$634,849	\$756,681	\$759,764	\$823,140	\$826,556	\$829,989	
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	\$318,240	\$378,240	\$283,240	\$264,240	\$307,240	\$279,240	\$293,240	\$273,240	\$273,240	
Insurance	17	\$330,871	\$330,871	\$337,017	\$340,731	\$349,156	\$355,263	\$362,812	\$365,900	\$368,862	
Jail Booking Fees	18	\$274,765	\$277,900	\$281,035	\$284,171	\$289,188	\$293,829	\$296,964	\$298,972	\$300,540	
Gen. Plan and Code Dev	19	\$30,000	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	
Total Non-Departmental		\$953,876	\$1,187,011	\$1,101,292	\$889,142	\$945,585	\$928,332	\$953,016	\$938,112	\$942,642	
Contingency	20	\$152,935	\$886,528	\$897,606	\$896,285	\$920,170	\$934,575	\$954,682	\$961,655	\$969,287	
County Loan Repayment	21	\$0	\$840,069	\$819,580	\$799,590	\$780,088	\$761,061	\$0	\$0	\$0	
Total General Fund Expenditures		\$3,211,628	\$19,457,163	\$19,669,307	\$19,621,566	\$20,103,651	\$20,387,133	\$20,048,313	\$20,194,758	\$20,355,033	
ROAD MAINTENANCE EXPENDITURES											
Road Maintenance Expenditures Total	22	\$2,354,778	\$2,365,698	\$2,376,673	\$2,387,590	\$2,398,504	\$2,415,641	\$2,431,616	\$2,173,083	\$2,186,234	
OTHER RESTRICTED FUND EXPENDITURES											
Building and Permit Fees (100% Cost Portion)	13	\$0	\$216,250	\$216,250	\$216,250	\$475,750	\$423,850	\$216,250	\$216,250	\$216,250	
Public Works - Site Development Services [3]	15	\$0	\$960,817	\$971,658	\$982,498	\$999,846	\$1,015,889	\$1,026,730	\$1,033,672	\$1,039,093	
Total Other Restricted Fund Expenditures		\$0	\$1,177,067	\$1,187,908	\$1,198,748	\$1,475,596	\$1,439,739	\$1,242,980	\$1,249,922	\$1,255,343	
TOTAL ALL FUND EXPENDITURES		\$5,566,406	\$22,999,928	\$23,233,888	\$23,207,904	\$23,977,752	\$24,242,513	\$23,722,909	\$23,617,764	\$23,796,610	

"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.

Ref. Item	Description	Assumptions	Fiscal Year Ending								
			2003	2004	2005	2006	2007	2008	2009	2010	2011
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 \$20,000 \$15,000 \$20,000 \$79,000	\$24,000 \$24,000 \$20,000 \$15,000 \$18,000 \$77,000	\$24,000 \$24,000 \$20,000 \$15,000 \$19,000 \$76,000	\$24,000 \$24,000 \$20,000 \$15,000 \$18,000 \$77,000	\$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 \$21,000 \$80,000	\$24,000 \$24,000 \$20,000 \$15,000 \$21,000 \$81,000
2	Elections Number of Registered Voters	See Figure A-7	25,465	26,053	26,347	26,641	27,111	27,546	27,840	28,028	28,175
	Regular General Election Special Election [1] Total Elections	\$0.85 per registered voter \$4.00 per registered voter	\$21,645 \$0 \$21,645	\$0 \$0 \$0	\$22,395 \$0 \$22,395	\$0 \$0 \$0	\$23,044 \$0 \$23,044	\$0 \$0 \$0	\$23,664 \$0 \$23,664	\$0 \$0 \$0	\$23,949 \$0 \$23,949
3	City Manager	See Figure C-3	\$265,900	\$379,189	\$401,693	\$403,301	\$404,918	\$406,543	\$451,039	\$452,894	\$454,759
4	City Clerk	See Figure C-3	\$211,800	\$187,359	\$208,929	\$209,599	\$252,710	\$253,599	\$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	\$333,720	\$334,888	\$357,282	\$414,547	\$416,120	\$417,700	\$419,289
7	Administrative Services	See Figure C-5	\$171,050	\$427,504	\$494,162	\$525,849	\$557,842	\$560,156	\$562,482	\$564,820	\$567,169
8	Property Tax Administration	3.05% of gross prop. tax	\$135,939	\$138,119	\$140,519	\$142,686	\$144,846	\$147,000	\$149,497	\$152,096	\$154,194
9	LAFCO Cost Share [3]	\$185,000 (All cities) \$15,120 (8.17% of estimated FY 2000-2001 Costs)	\$16,283	\$16,690	\$17,107	\$17,535	\$17,973	\$18,423	\$18,883	\$19,355	\$19,839
10	Law Enforcement Sheriff Traffic Enforcement (CHP) Total Law Enforcement	Base Year 1999-2000 \$11,550,897 \$850,000	n/a \$0 \$0	1.15% \$12,611,004 \$964,430	1.14% \$12,754,911 \$975,311	1.13% \$12,898,819 \$986,192	1.12% \$13,042,726 \$1,003,606	1.11% \$13,186,641 \$1,019,709	1.10% \$13,330,556 \$1,030,590	1.09% \$13,474,471 \$1,041,471	1.08% \$13,618,386 \$1,052,352
11	Animal Control (contract)	Net Cost per Capita Total Net Cost	\$0	\$96,035	\$97,131	\$98,227	\$99,322	\$101,076	\$102,698	\$103,794	\$104,496
12	Planning - Contract or Staff	See Figure C-6	\$168,500	\$629,938	\$632,387	\$634,849	\$756,681	\$759,764	\$823,140	\$826,556	\$829,989
13	Building Inspection - Contract or Staff Residential development Non-Residential development Total Building Inspection	\$1,730 per unit 50.0% of Res.	\$0 \$0 \$0	\$216,250 \$108,125 \$324,375	\$216,250 \$108,125 \$324,375	\$216,250 \$108,125 \$324,375	\$475,750 \$237,875 \$713,625	\$423,850 \$211,925 \$635,775	\$216,250 \$108,125 \$324,375	\$216,250 \$108,125 \$324,375	\$216,250 \$108,125 \$324,375

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

DRAFT

Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 IV

Ref.	Item Description	Assumptions	Fiscal Year Ending								
			2003	2004	2005	2006	2007	2008	2009	2010	2011
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	\$960,817	\$971,658	\$982,498	\$999,846	\$1,015,889	\$1,026,730	\$1,033,672	\$1,039,093
16	Office Rent/Supplies Temporary Rental Capacity for 36.5 F.T.E's at 300 sq. ft. per employee	\$1.60 sq. ft./month 10,950 sq. ft. Real Inc. 0.0%	\$0	\$960,817	\$971,658	\$982,498	\$999,846	\$1,015,889	\$1,026,730	\$1,033,672	\$1,039,093
	FTEs (excludes contract empl.) Annual Supplies Initial Computers, and Furnishings Total Office Rent and Supplies	per FTE per FTE	9.00 \$18,000 \$90,000 \$318,240	21.5 \$43,000 \$125,000 \$378,240	24.0 \$48,000 \$25,000 \$283,240	24.5 \$49,000 \$5,000 \$264,240	28.5 \$57,000 \$40,000 \$307,240	29.5 \$59,000 \$10,000 \$279,240	31.5 \$63,000 \$20,000 \$293,240	31.5 \$63,000 \$20,000 \$273,240	31.5 \$63,000 \$20,000 \$273,240
17	Insurance	2.0% of total GF expenses excluding non-department costs.	\$330,871	\$330,871	\$337,017	\$340,731	\$349,156	\$355,263	\$362,812	\$365,900	\$368,862
18	Jail Booking Fees	FY 1999-2000 1,458 877 \$161.14 - Intake \$33.17 - Classification	\$244,508 \$30,257 \$274,765	\$247,298 \$30,602 \$277,900	\$250,088 \$30,947 \$281,035	\$252,878 \$31,293 \$284,171	\$257,343 \$31,845 \$289,188	\$261,473 \$32,356 \$293,829	\$264,263 \$32,701 \$296,964	\$266,050 \$32,922 \$298,972	\$267,445 \$33,095 \$300,540
19	General Plan and Code Development		\$30,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
20	Contingency	Based on 5% of total GF costs excluding contingency. 5.0%	\$152,935	\$886,528	\$897,606	\$896,285	\$920,170	\$934,575	\$954,682	\$961,655	\$969,287
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) Total	FY 1999/00 Totals \$11,550,897 \$92,307 \$199,601 \$0 n/a n/a n/a \$11,842,805	\$11,880,185 \$94,939 \$205,291 \$0 (\$4,451,571) (\$3,959,900) \$3,768,944 \$3,959,747	\$211.62 \$1.69 \$3.66 \$0.00 n/a n/a n/a (Loan inflated to 2002 \$)	\$11,880,185 \$94,939 \$205,291 \$0 (\$4,451,571) (\$3,959,900) \$3,768,944 \$3,959,747	\$11,880,185 \$94,939 \$205,291 \$0 (\$4,451,571) (\$3,959,900) \$3,768,944 \$3,959,747	\$11,880,185 \$94,939 \$205,291 \$0 (\$4,451,571) (\$3,959,900) \$3,768,944 \$3,959,747	\$11,880,185 \$94,939 \$205,291 \$0 (\$4,451,571) (\$3,959,900) \$3,768,944 \$3,959,747	\$11,880,185 \$94,939 \$205,291 \$0 (\$4,451,571) (\$3,959,900) \$3,768,944 \$3,959,747	\$11,880,185 \$94,939 \$205,291 \$0 (\$4,451,571) (\$3,959,900) \$3,768,944 \$3,959,747	\$11,880,185 \$94,939 \$205,291 \$0 (\$4,451,571) (\$3,959,900) \$3,768,944 \$3,959,747
	Loan Repayment	5 years	\$0	\$927,279	\$927,279	\$927,279	\$927,279	\$927,279	\$927,279	\$927,279	\$927,279
	Loan Repayment [4] (2000 \$)		\$0	\$840,069	\$819,580	\$799,590	\$780,088	\$761,061	\$742,044	\$723,027	\$704,010
22	Road Fund - Road Maintenance Expenditures Equal to Revenues	Net Road Maintenance Revenues	\$2,354,778	\$2,365,698	\$2,376,673	\$2,387,590	\$2,398,504	\$2,415,641	\$2,431,616	\$2,173,083	\$2,186,234

[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] 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

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Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 IV

Description	Fiscal Year Ending									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	
City Manager Office										
City Manager	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	
Benefits	\$31,500	\$31,658	\$31,816	\$31,975	\$32,135	\$32,295	\$32,457	\$32,619	\$32,782	
Subtotal	\$136,500	\$137,183	\$137,868	\$138,558	\$139,251	\$139,947	\$140,647	\$141,350	\$142,057	
Assistant to City Manager - FTE	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$0	\$70,350	\$70,702	\$71,055	\$71,411	\$71,768	\$72,126	\$72,487	\$72,849	
Benefits	\$0	\$21,105	\$21,211	\$21,317	\$21,423	\$21,530	\$21,638	\$21,746	\$21,855	
Subtotal	\$0	\$91,455	\$91,912	\$92,372	\$92,834	\$93,298	\$93,764	\$94,233	\$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
Annual Salary	\$38,000	\$38,190	\$38,381	\$38,573	\$38,766	\$38,960	\$39,154	\$39,350	\$39,547	
Benefits	\$11,400	\$11,457	\$11,514	\$11,572	\$11,630	\$11,688	\$11,746	\$11,805	\$11,864	
Subtotal	\$49,400	\$49,647	\$49,895	\$50,145	\$50,395	\$50,647	\$50,901	\$51,155	\$51,411	
Administrative Assistant - FTE	0.0	0.5	1.0	1.0	1.0	1.0	1.0	2.0	2.0	
Annual Salary	\$0	\$16,080	\$32,321	\$32,482	\$32,645	\$32,808	\$32,972	\$33,136	\$33,300	
Benefits	\$0	\$4,824	\$9,696	\$9,745	\$9,793	\$9,842	\$9,891	\$9,940	\$9,989	
Subtotal	\$0	\$20,904	\$42,017	\$42,227	\$42,438	\$42,650	\$42,862	\$43,074	\$43,286	
FTE Summary	2.0	3.5	4.0	4.0	4.0	4.0	4.0	5.0	5.0	
Personnel Subtotal	\$185,900	\$299,189	\$321,693	\$323,301	\$324,918	\$326,543	\$328,168	\$329,793	\$331,418	
Other Costs - Materials & Supplies	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	
Total City Manager Office Expenses	\$265,900	\$379,189	\$401,693	\$403,301	\$404,918	\$406,543	\$408,168	\$409,793	\$411,418	
City Clerk Office										
City Clerk - FTE	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	
Benefits	\$21,000	\$21,105	\$21,211	\$21,317	\$21,423	\$21,530	\$21,638	\$21,746	\$21,855	
Subtotal	\$91,000	\$91,455	\$91,912	\$92,372	\$92,834	\$93,298	\$93,764	\$94,233	\$94,704	
Clerk/Secretary - FTE	0.5	0.5	1.0	1.0	2.0	2.0	2.0	2.0	2.0	
Annual Salary	\$16,000	\$16,080	\$32,321	\$32,482	\$64,964	\$65,126	\$65,288	\$65,450	\$65,612	
Benefits	\$4,800	\$4,824	\$9,696	\$9,745	\$19,490	\$19,580	\$19,670	\$19,760	\$19,850	
Subtotal	\$20,800	\$20,904	\$42,017	\$42,227	\$84,454	\$84,877	\$85,301	\$85,725	\$86,149	
FTE Summary	1.5	1.5	2.0	2.0	3.0	3.0	3.0	3.0	3.0	
Other Costs										
Legal Notices	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
Other Costs	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	
Subtotal Other Costs	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	
Total City Clerk Office Expenses	\$211,800	\$187,359	\$208,929	\$209,599	\$252,710	\$253,599	\$254,492	\$255,389	\$256,291	

city_mgr

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

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Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 IV

Description	Assumptions	Fiscal Year Ending												
		2003	2004	2005	2006	2007	2008	2009	2010	2011				
Finance Department														
Finance Director - FTE														
Annual Salary		\$90,000	\$90,450	\$90,902	\$91,357	\$91,814	\$92,273	\$92,734	\$93,198	\$93,664	\$94,131	\$94,597	\$95,064	\$95,532
Benefits	30%	\$27,000	\$27,135	\$27,271	\$27,407	\$27,544	\$27,682	\$27,820	\$27,959	\$28,099	\$28,239	\$28,379	\$28,519	\$28,659
Subtotal		\$117,000	\$117,585	\$118,173	\$118,764	\$119,358	\$119,954	\$120,554	\$121,157	\$121,763	\$122,370	\$122,977	\$123,584	\$124,192
Accountant/Budg. Analyst - FTE														
Annual Salary		\$42,000	\$42,210	\$42,421	\$42,633	\$42,846	\$43,060	\$43,275	\$43,491	\$43,707	\$43,924	\$44,141	\$44,359	\$44,577
Benefits	30%	\$12,600	\$12,663	\$12,726	\$12,790	\$12,854	\$12,918	\$12,983	\$13,047	\$13,112	\$13,177	\$13,242	\$13,307	\$13,372
Subtotal		\$54,600	\$54,873	\$55,147	\$55,423	\$55,700	\$55,977	\$56,255	\$56,533	\$56,811	\$57,089	\$57,367	\$57,645	\$57,923
Accounting Technician - FTE														
Annual Salary		\$16,000	\$16,080	\$16,160	\$16,241	\$16,322	\$16,403	\$16,484	\$16,565	\$16,646	\$16,727	\$16,808	\$16,889	\$16,970
Benefits	30%	\$4,800	\$4,824	\$4,848	\$4,872	\$4,896	\$4,920	\$4,944	\$4,968	\$5,000	\$5,032	\$5,064	\$5,096	\$5,128
Subtotal		\$20,800	\$20,904	\$21,009	\$21,114	\$21,218	\$21,323	\$21,428	\$21,533	\$21,638	\$21,743	\$21,848	\$21,953	\$22,058
Secretary/Clerical - FTE														
Annual Salary		\$15,000	\$15,150	\$15,301	\$15,452	\$15,603	\$15,754	\$15,905	\$16,056	\$16,207	\$16,358	\$16,509	\$16,660	\$16,811
Benefits	30%	\$4,500	\$4,545	\$4,590	\$4,635	\$4,680	\$4,725	\$4,770	\$4,815	\$4,860	\$4,905	\$4,950	\$4,995	\$5,040
Subtotal		\$19,500	\$19,695	\$19,891	\$20,087	\$20,286	\$20,484	\$20,683	\$20,882	\$21,081	\$21,280	\$21,479	\$21,678	\$21,877
FTE Summary														
Personnel Subtotal		\$211,900	\$212,557	\$213,220	\$213,888	\$214,557	\$215,226	\$215,895	\$216,564	\$217,233	\$217,902	\$218,571	\$219,240	\$219,909
Other Costs		\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Total Finance Department Expenses		\$361,900	\$362,557	\$363,220	\$363,888	\$364,557	\$365,226	\$365,895	\$366,564	\$367,233	\$367,902	\$368,571	\$369,240	\$369,909

"city_finance"

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

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Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 IV

Description	Fiscal Year Ending									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	
ADMINISTRATIVE SERVICES										
Human Resources										
Human Resources Director - FTE										
Annual Salary		\$72,000	\$72,722	\$73,085	\$73,451	\$73,818	\$74,187	\$74,558	\$74,931	
Benefits		30%	\$21,708	\$21,926	\$22,035	\$22,145	\$22,256	\$22,367	\$22,479	
Subtotal		\$94,068	\$94,538	\$95,011	\$95,486	\$95,964	\$96,443	\$96,926	\$97,410	
Admin. Analyst/H.R. Tech. - FTE										
Annual Salary		\$0	\$17,588	\$35,351	\$35,528	\$35,884	\$36,063	\$36,244	\$36,425	
Benefits		\$0	\$5,276	\$10,605	\$10,712	\$10,765	\$10,819	\$10,873	\$10,927	
Subtotal		\$0	\$22,864	\$46,186	\$46,417	\$46,649	\$46,882	\$47,117	\$47,352	
Administrative Clerk - FTE										
Annual Salary		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Subtotal		\$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	
Human Resources Subtotal		\$71,800	\$141,932	\$165,494	\$166,197	\$167,612	\$168,326	\$169,042	\$169,762	
Information Services										
Information Services Manager - FTE										
Annual Salary		\$0	\$65,325	\$65,652	\$66,310	\$66,641	\$66,975	\$67,309	\$67,646	
Benefits		\$0	\$19,598	\$19,695	\$19,794	\$19,992	\$20,092	\$20,193	\$20,294	
Subtotal		\$0	\$84,923	\$85,347	\$86,203	\$86,634	\$87,067	\$87,502	\$87,940	
Information Services Technician - FTE										
Annual Salary		\$22,500	\$45,225	\$68,518	\$91,814	\$92,273	\$92,734	\$93,198	\$93,664	
Benefits		\$6,750	\$13,568	\$20,555	\$27,544	\$27,682	\$27,820	\$27,959	\$28,099	

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

DRAFT

Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 IV

Description	Fiscal Year Ending											
	2003	2004	2005	2006	2007	2008	2009	2010	2011			
Assumptions												
Subtotal	\$29,250	\$58,793	\$59,086	\$89,073	\$119,358	\$119,954	\$120,554	\$121,157	\$121,763			
Other Costs	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000			
Information Services Subtotal	\$89,250	\$203,715	\$204,434	\$234,847	\$265,560	\$266,588	\$267,621	\$268,659	\$269,702			
General Services												
General Services Manager - FTE												
Annual Salary	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Benefits	\$0	\$55,275	\$55,551	\$55,829	\$56,108	\$56,389	\$56,671	\$56,954	\$57,239			
Subtotal	\$0	\$16,583	\$16,665	\$16,749	\$16,832	\$16,917	\$17,001	\$17,086	\$17,172			
Maintenance Technician - FTE												
Annual Salary	\$0	\$71,858	\$72,217	\$72,578	\$72,941	\$73,305	\$73,672	\$74,040	\$74,411			
Benefits	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Subtotal	\$0	\$0	\$32,321	\$32,482	\$32,645	\$32,808	\$32,972	\$33,137	\$33,303			
Custodial Worker - FTE												
Annual Salary	\$0	\$0	\$9,696	\$9,745	\$9,793	\$9,842	\$9,892	\$9,941	\$9,991			
Benefits	\$0	\$0	\$42,017	\$42,227	\$42,438	\$42,650	\$42,864	\$43,078	\$43,293			
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Other Costs	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000			
General Services Subtotal	\$10,000	\$81,858	\$124,234	\$124,805	\$125,379	\$125,956	\$126,536	\$127,118	\$127,704			
ADMINISTRATIVE SERVICES TOTAL	\$171,050	\$427,504	\$494,162	\$525,849	\$557,842	\$560,156	\$562,482	\$564,820	\$567,169			
FTE Summary	1.0	4.5	6.0	6.5	7.0	7.0	7.0	7.0	7.0			

"city_admin"

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

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Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 IV

Description	Fiscal Year Ending										
	2003	2004	2005	2006	2007	2008	2009	2010	2011		
Planning Department											
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	\$0	\$120,600	\$121,203	\$121,809	\$122,416	\$123,023	\$123,630	\$124,237	\$124,844		
Benefits	\$0	\$36,180	\$36,361	\$36,543	\$36,725	\$36,907	\$37,089	\$37,271	\$37,453		
Subtotal	\$0	\$156,780	\$157,564	\$158,352	\$159,140	\$159,928	\$160,716	\$161,504	\$162,292		
Associate or Assistant Planners - FTE											
Annual Salary	\$0	\$135,675	\$136,353	\$137,035	\$137,720	\$138,409	\$139,103	\$139,797	\$140,491		
Benefits	\$0	\$40,703	\$40,906	\$41,111	\$41,316	\$41,523	\$41,730	\$41,937	\$42,144		
Subtotal	\$0	\$176,378	\$177,259	\$178,146	\$179,036	\$179,932	\$180,823	\$181,719	\$182,615		
Secretary/Clerical - FTE											
Annual Salary	\$0	\$30,150	\$30,301	\$30,452	\$30,603	\$30,754	\$30,905	\$31,056	\$31,207		
Benefits	\$0	\$9,045	\$9,090	\$9,136	\$9,181	\$9,227	\$9,272	\$9,317	\$9,363		
Subtotal	\$0	\$39,195	\$39,391	\$39,588	\$39,785	\$39,982	\$40,179	\$40,376	\$40,573		
FTE Summary											
Personnel Subtotal	\$58,500	\$489,938	\$492,387	\$494,849	\$497,311	\$499,773	\$502,235	\$504,697	\$507,159		
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		
Total Planning Department Expenses	\$168,500	\$629,938	\$632,387	\$634,849	\$637,311	\$639,773	\$642,235	\$644,697	\$647,159		

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

Planning

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

DRAFT

Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 IV

Description	Assumptions	Fiscal Year Ending										
		2003	2004	2005	2006	2007	2008	2009	2010	2011		
Public Works Department - General Fund												
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	\$82,000	\$41,000	\$82,410	\$82,822	\$83,236	\$83,652	\$84,071	\$84,491	\$84,913	\$85,338	\$85,763	\$86,188
Benefits	30%	\$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	\$111,491	\$112,043
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	\$30,000	\$15,000	\$15,075	\$15,150	\$15,226	\$15,302	\$15,379	\$15,456	\$15,533	\$15,611	\$15,688	\$15,766
Benefits	30%	\$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	\$50,000
Total Public Works Dept. Expenses		\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233	\$181,886	\$182,539
Site Development Services												
Estimated Cost for Rancho Cordova Area		\$0	\$960,817	\$971,658	\$982,498	\$999,846	\$1,015,889	\$1,026,730	\$1,033,672	\$1,039,093	\$1,044,514	\$1,049,935

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

"pub. works"

Figure D-1

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

Alternative
IV

DRAFT

Item	Fiscal Year 1999-2000	Source
Revenues Transferred or Lost		
Property Taxes (Includes HOPTR)	\$3,917,349	Figure B-3 (EPS estimate)
Sales Tax [2]	\$15,522,080	State Board of Equalization based on 1999-2000 estimate
Transient Occupancy Tax	\$3,779,469	County of Sacramento based on 1999-2000 estimate
Utility User Tax	\$3,078,195	Figure B-2, Note 3 (EPS Estimate)
Real Property Transfer Tax	\$228,373	County of Sacramento based on 1999-2000 estimate
Unitary Tax	\$0	Revenue Loss Not Estimated
Franchise Fees	\$140,770	Figure B-2, Note 7 (EPS estimate)
Business License Tax	\$107,533	County of Sacramento based on 1999-2000 estimate
Fines	<u>\$0</u>	Revenue Loss Not Estimated
Total Revenues Transferred	\$26,773,769	
Expenses (Net of Revenue Offsets)		
Sheriff	\$11,336,993	Sacramento County Sheriff's Dept. estimate
Animal Control	\$89,541	Sacramento County Animal Care and Regulation Dept. estim
Planning	\$185,335	Sacramento County Planning Dept. estimate
Public Works	<u>\$0</u>	Sacramento County Public Works Dept. estimate
Total Expenses Transferred	\$11,611,870	
County Surplus or (Deficit)	(\$15,161,900)	
Additional Future Revenues to County		
Property Tax Administration Fees	\$118,329	
Jail Booking Fees	\$254,585	
Sheriff Contract (A-87 indirect allocation) [3]	<u>\$213,903</u>	
Total	\$586,817	
County Surplus or (Deficit) after Additional Future Revenues	(\$14,575,083)	

"net_fiscal"

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

[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] Equal to Countywide A-87 indirect cost allocated to Sheriff's Department as shown in Figure D-2.

Figure D-2

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

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 IV

Fiscal Year 1999-2000 County Cost Estimates	Total Cost	Less		Direct Cost	Offsetting Revenue	Net Cost Transferred
		Countywide A-87 Indirect Cost				
Sheriff	\$11,789,122	\$213,903		\$11,575,219	\$238,225	\$11,336,993
Animal Control	\$136,710	\$2,766		\$133,944	\$44,403	\$89,541
Planning	\$644,655	\$14,266		\$630,389	\$445,054	\$185,335
Public Works	\$2,734,918	\$448,971		\$2,285,947	\$2,285,947	\$0
Total	\$15,305,405	\$679,906		\$14,625,499	\$3,013,629	\$11,611,870

"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.

Figure D-3

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

Alternative
IV

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Item	Fiscal Year 1999-2000	Source
Revenues Transferred or Lost		
Road Fund Property Tax	\$31,314	Figure B-3 (EPS estimate)
State Shared 2106c Revenues	\$273,226	EPS estimate
Measure A Revenue	\$873,191	SACOG estimate based on 1999-2000 data
Total Revenues Transferred	\$1,177,731	
Expenses (Net of Revenue Offsets)		
Road Maintenance	\$2,181,075	Sacramento County Dept. of Transp. estimate
County Surplus or (Deficit)	\$1,003,344	

"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.

ALTERNATIVE 5

Boundary Excluding Areas East of Sunrise Boulevard and North of Highway 50

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 Calculation of Property Tax Transfer
- B-4 Calculation of Net General Fund Cost by Department
- B-5 County Property Tax as a Percentage of Revenue Available for General Purposes

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 Administrative Services Cost Estimates
- C-6 Planning Department Cost Estimates
- C-7 Public Works and Site Development Cost Estimates

Revenues and Expenses to Fresno County

- D-1 Change in General Fund Revenues and Expenses to Sacramento 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 Sacramento County

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

Administrative Review Draft CFA - Dated May 8, 2001

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Item	Fiscal Year Ending										
	2003	2004	2005	2006	2007	2008	2009	2010	2011		
GENERAL FUND											
Total General Fund Revenues	\$22,556,519	\$32,094,053	\$32,592,947	\$33,081,215	\$33,554,894	\$33,983,094	\$34,398,419	\$34,481,021	\$34,942,717		
Total General Fund Expenditures	\$3,238,940	\$20,199,573	\$20,941,966	\$21,241,180	\$21,864,857	\$22,475,559	\$22,285,623	\$22,752,292	\$23,315,946		
General Fund Operating Surplus (Deficit)	\$19,317,578	\$11,894,479	\$11,650,981	\$11,840,035	\$11,690,038	\$11,507,535	\$12,112,796	\$11,728,728	\$11,626,771		
Prior to Mitigation [1]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Less Mitigation Payment to County	\$19,317,578	\$11,894,479	\$11,650,981	\$11,840,035	\$11,690,038	\$11,507,535	\$12,112,796	\$11,728,728	\$11,626,771		
Net Annual Balance After Mitigation Payments											
ROAD MAINTENANCE FUND											
Road Fund Revenues	\$2,316,423	\$2,343,930	\$2,372,091	\$2,400,498	\$2,428,595	\$2,462,913	\$2,496,067	\$2,374,321	\$2,429,993		
Road Fund Expenses	\$2,316,423	\$2,343,930	\$2,372,091	\$2,400,498	\$2,428,595	\$2,462,913	\$2,496,067	\$2,374,321	\$2,429,993		
Road Fund Operating Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
OTHER RESTRICTED FUND											
Other Restricted Fund Revenues	\$0	\$1,902,668	\$1,931,935	\$1,961,203	\$2,256,727	\$2,239,497	\$2,061,164	\$2,352,624	\$2,116,764		
Other Restricted Fund Expenditures	\$0	\$1,902,668	\$1,931,935	\$1,961,203	\$2,256,727	\$2,239,497	\$2,061,164	\$2,352,624	\$2,116,764		
Other Restr. Fund Operating Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
All Funds Operating Surplus (Deficit)	\$19,317,578	\$11,894,479	\$11,650,981	\$11,840,035	\$11,690,038	\$11,507,535	\$12,112,796	\$11,728,728	\$11,626,771		

*abb_sum**

[1] General fund operating surplus (deficit) is prior to mitigation payment to County (if required).

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

Administrative Review Draft CFA - Dated May 8, 2001

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V

Item	Fiscal Year Ending											
	2003	2004	2005	2006	2007	2008	2009	2010	2011			
General Fund Revenues												
Property Taxes [1]	\$0	\$4,639,049	\$4,804,525	\$5,003,875	\$5,160,506	\$5,316,678	\$5,484,599	\$5,655,844	\$5,809,333			
Sales Tax [2]	\$11,131,092	\$14,999,544	\$15,157,632	\$15,315,720	\$15,490,608	\$15,665,496	\$15,840,384	\$16,015,272	\$16,190,160			
Utility User Tax	\$2,952,706	\$3,008,718	\$3,067,339	\$3,139,910	\$3,212,481	\$3,285,726	\$3,358,971	\$3,437,449	\$3,514,878			
Real Property Transfer Tax	\$222,703	\$226,403	\$234,143	\$241,861	\$249,557	\$257,229	\$265,479	\$265,479	\$272,857			
Unitary Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Transient Occupancy Tax	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469			
Franchise Fees	\$179,740	\$184,995	\$190,249	\$195,514	\$200,779	\$207,076	\$213,166	\$218,431	\$224,107			
Business License Tax	\$172,312	\$175,983	\$179,654	\$183,374	\$187,095	\$190,815	\$194,536	\$198,256	\$201,977			
Building Permit Fees (Fund Transfer In)	\$0	\$136,238	\$136,238	\$136,238	\$175,163	\$167,378	\$136,238	\$175,163	\$136,238			
Planning Fees	\$0	\$314,969	\$404,823	\$436,188	\$438,019	\$439,859	\$441,709	\$443,567	\$445,435			
Fines and Penalties	\$53,881	\$55,566	\$57,251	\$58,936	\$60,621	\$62,695	\$64,691	\$66,376	\$68,216			
Jail Booking Reimbursement	\$280,459	\$288,963	\$297,468	\$305,973	\$316,441	\$326,515	\$335,020	\$344,307	\$351,176			
State Motor Vehicle License Fees	\$3,784,157	\$3,784,157	\$3,784,157	\$3,784,157	\$3,784,157	\$3,784,157	\$3,784,157	\$3,784,157	\$3,784,157			
Investment Earnings	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000			
Total General Fund Revenues	\$22,556,519	\$32,094,053	\$32,592,947	\$33,081,215	\$33,554,894	\$33,983,094	\$34,398,419	\$34,481,021	\$34,942,717			
General Fund Expenditures												
City Council	\$79,000	\$74,000	\$75,000	\$76,000	\$77,000	\$78,000	\$79,000	\$80,000	\$81,000			
Elections	\$21,630	\$0	\$23,660	\$0	\$25,169	\$0	\$26,648	\$0	\$27,933			
City Manager	\$265,900	\$379,189	\$401,693	\$403,301	\$404,918	\$406,543	\$451,039	\$452,894	\$454,759			
City Clerk	\$211,800	\$187,359	\$208,929	\$209,599	\$252,710	\$253,599	\$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	\$333,720	\$334,888	\$357,282	\$414,547	\$416,120	\$417,700	\$419,289			
Administrative Services	\$171,050	\$427,504	\$494,162	\$525,849	\$557,842	\$560,156	\$562,482	\$564,820	\$567,169			
Property Tax Administration	\$139,365	\$141,664	\$146,718	\$152,805	\$157,588	\$162,358	\$167,485	\$172,715	\$177,402			
LAFCo Cost Share	\$15,677	\$16,069	\$16,471	\$16,882	\$17,304	\$17,737	\$18,180	\$18,635	\$19,101			
Law Enforcement	\$0	\$14,162,256	\$14,590,839	\$15,019,421	\$15,454,688	\$15,980,873	\$16,483,214	\$16,914,461	\$17,374,236			
Animal Control	\$0	\$93,972	\$96,821	\$99,671	\$102,520	\$106,028	\$109,403	\$112,253	\$115,365			
Planning	\$168,500	\$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 [3]	\$977,083	\$1,215,588	\$1,180,372	\$962,361	\$993,499	\$1,007,333	\$1,029,910	\$1,037,925	\$1,055,186			
Contingency	\$154,235	\$917,341	\$953,780	\$969,088	\$999,821	\$1,029,911	\$1,061,220	\$1,083,442	\$1,110,283			
Loan Re-payment to County [4]	\$0	\$935,406	\$912,591	\$890,333	\$868,617	\$847,432	\$0	\$0	\$0			
Total General Fund Expenditures	3,238,940	\$20,199,573	\$20,941,966	\$21,241,180	\$21,864,857	\$22,475,559	\$22,285,623	\$22,752,292	\$23,315,946			
General Fund Operating Surplus (Deficit) [5]	\$19,317,578	\$11,894,479	\$11,650,981	\$11,840,035	\$11,690,038	\$11,507,535	\$12,112,796	\$11,728,728	\$11,626,771			
Less Mitigation Payment to County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Net Annual Balance After Mitigation Payments	\$19,317,578	\$11,894,479	\$11,650,981	\$11,840,035	\$11,690,038	\$11,507,535	\$12,112,796	\$11,728,728	\$11,626,771			

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

Alternative
 V

Administrative Review Draft CFA - Dated May 8, 2001

Item	Fiscal Year Ending									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	
Road Maintenance Fund Revenues										
Gas Taxes	\$1,421,201	\$1,421,201	\$1,421,201	\$1,421,201	\$1,421,201	\$1,421,201	\$1,421,201	\$1,271,251	\$1,296,368	
Measure A	\$862,104	\$889,064	\$916,025	\$942,985	\$969,945	\$1,003,130	\$1,035,066	\$1,062,026	\$1,091,466	
Road Fund Property Tax	\$33,118	\$33,665	\$34,866	\$36,312	\$37,449	\$38,582	\$39,801	\$41,044	\$42,158	
Total Road Maintenance Fund Revenues	\$2,316,423	\$2,343,930	\$2,372,091	\$2,400,498	\$2,428,595	\$2,462,913	\$2,496,067	\$2,374,321	\$2,429,993	
Road Maintenance Fund Expenditures										
Road Maint. Expenditures (100% of rev.'s)	\$2,316,423	\$2,343,930	\$2,372,091	\$2,400,498	\$2,428,595	\$2,462,913	\$2,496,067	\$2,374,321	\$2,429,993	
Road Fund Operating Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Restricted Revenues										
Building and Permit Fees (100% Cost Portion)	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$1,167,750	\$908,250	
Public Works - Site Development Services	\$0	\$994,418	\$1,023,685	\$1,052,953	\$1,088,977	\$1,123,647	\$1,152,914	\$1,184,874	\$1,208,514	
Total Other Restricted Revenues	\$0	\$1,902,668	\$1,931,935	\$1,961,203	\$2,256,727	\$2,239,497	\$2,061,164	\$2,352,624	\$2,116,764	
Other Restricted Expenditures										
Building and Permit Fees (100% Cost Portion)	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$1,167,750	\$908,250	
Public Works - Site Development Services	\$0	\$994,418	\$1,023,685	\$1,052,953	\$1,088,977	\$1,123,647	\$1,152,914	\$1,184,874	\$1,208,514	
Total Other Restricted Expenditures	\$0	\$1,902,668	\$1,931,935	\$1,961,203	\$2,256,727	\$2,239,497	\$2,061,164	\$2,352,624	\$2,116,764	
Other Restr. Funds Operating Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
All Fund Operating Surplus (Deficit)	\$19,317,578	\$11,894,479	\$11,650,981	\$11,840,035	\$11,690,038	\$11,507,535	\$12,112,796	\$11,728,728	\$11,626,771	

"final_sum"

- [1] Sacramento County retains the first year of property tax until proper legal transfer can take place.
- [2] 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.
- [3] Non-Departmental includes office rent, supplies, insurance, and general plan and code development.
- [4] 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 first year property tax revenues and one quarter's worth of sales tax revenue.
- [5] General fund operating surplus (deficit) prior to mitigation payments to County (if required).

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

Alternative
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Item	Value
<u>Proposed City of Rancho Cordova</u>	
<u>2000 Estimates</u>	
Population [1]	52,325
Retail Employment [2]	7,923
Other Employment [2]	57,131
Government/Education	7,228
Total Employment	72,282
Persons Served [3]	88,466
Registered Voters [4]	24,713
Population [1]	52,325
Voters as % of Population	47.2%
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
<u>Sacramento County</u>	
<u>2000 Estimates</u>	
Unincorporated Population [7]	642,700
City Population [7]	566,800
Total County Population	1,209,500
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.

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

Alternative
V

Item	Value
First Year of Operations - Fiscal Year Ending [1]	2003
Dollars Discounted to Fiscal Year	2000
% of FY 2002-2003 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]	\$115,000
Market Value per Commercial Sq. Ft. (existing)	\$75
1999 Base Assessed Value within Proposed City [7]	\$3,603,037,770
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.

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

Land Use	Unit Measure	Sq. Ft. per Acre [1]	Value Per Unit [2]
Single Family [3]	dwelling unit	N.A.	\$190,000
Multi-Family	dwelling unit	N.A.	\$75,000
Mobile Homes	dwelling unit	N.A.	\$40,000
Retail	square foot	10,890	\$110
Other Non-Residential	square foot	13,068	\$70

"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

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

Administrative Review Draft CFA - Dated May 8, 2001

Alternative
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Item	Calendar Year											
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
New Residential Development [1]						<i>units</i>						
Single Family	50	50	125	525	525	525	525	525	525	525	525	525
Multi-Family	-	-	-	-	-	-	-	150	120	-	150	-
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	50	50	125	525	525	525	525	675	645	525	675	525
New Redevelopment Residential [1]												
Single Family	125	125	125	125	125	125	125	125	125	125	35	-
Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	125	125	125	125	125	125	125	125	125	125	35	-
Total New Residential Units	175	175	250	650	650	650	650	800	770	650	710	525
New Non-Residential Development						<i>square feet</i>						
Retail [2]	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000
Other Non-Residential [3]	558,000	558,000	558,000	558,000	558,000	558,000	558,000	558,000	558,000	558,000	558,000	558,000
Subtotal	621,000	621,000	621,000	621,000	621,000	621,000	621,000	621,000	621,000	621,000	621,000	621,000
New Redevelopment Non-Residential [4]												
Retail	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Other Non-Residential	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000
Subtotal	375,000	375,000	375,000	375,000	375,000	385,000	385,000	385,000	385,000	385,000	385,000	385,000
Total New Non-Residential Development	996,000	996,000	996,000	996,000	996,000	1,006,000	1,006,000	1,006,000	1,006,000	1,006,000	1,006,000	1,006,000
Cumulative New Development Entire City						<i>units</i>						
Single Family	175	350	600	1,250	1,900	2,550	3,200	3,850	4,500	5,150	5,710	6,235
Multi-Family	-	-	-	-	-	-	-	150	270	270	420	420
Mobile Homes	-	-	-	-	-	-	-	-	-	-	-	-
Total Cumulative Dwelling Units	175	350	600	1,250	1,900	2,550	3,200	4,000	4,770	5,420	6,130	6,655
Cumulative New Non-Residential Development						<i>square feet</i>						
Retail	63,000	126,000	189,000	252,000	315,000	388,000	461,000	534,000	607,000	680,000	753,000	826,000
Other Non-Residential	933,000	1,866,000	2,799,000	3,732,000	4,665,000	5,598,000	6,531,000	7,464,000	8,397,000	9,330,000	10,263,000	11,196,000
Total New Non-Residential Development	996,000	1,992,000	2,988,000	3,984,000	4,980,000	5,986,000	6,992,000	7,998,000	9,004,000	10,010,000	11,016,000	12,022,000

⁴dev_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.

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

Administrative Review Draft CFA - Dated May 8, 2001

Item	Calendar Year											
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Population Projections												
New Population [1]	454	454	648	1,685	1,685	1,685	1,685	2,074	1,996	1,685	1,840	1,361
Cumulative Population [2]	52,779	53,233	53,881	55,566	57,251	58,936	60,621	62,695	64,691	66,376	68,216	69,577
Cumulative Registered Voters [3]	24,927	25,141	25,447	26,243	27,039	27,835	28,631	29,611	30,554	31,350	32,219	32,862
Proxy Population [4]	n/a	n/a	76,341	76,341	76,341	76,341	76,341	76,341	76,341	76,341	n/a	n/a
Annual Population Increase	0.87%	0.86%	1.22%	3.13%	3.03%	2.94%	2.86%	3.42%	3.18%	2.60%	2.77%	2.00%
Employment Projections												
New Employees [5]	140	140	140	140	140	140	140	140	140	140	140	140
Retail	930	930	930	930	930	930	930	930	930	930	930	930
Other Non-Retail	125	125	125	125	125	125	125	125	125	125	125	125
Government/Education [6]	1,195	1,195	1,195	1,195	1,195	1,195	1,195	1,195	1,195	1,195	1,195	1,195
Subtotal	450	450	450	450	450	472	472	472	472	472	472	472
Redevelopment	1,645	1,645	1,645	1,645	1,645	1,667	1,667	1,667	1,667	1,667	1,667	1,667
Total New Employees	8,063	8,203	8,343	8,483	8,623	8,763	8,903	9,043	9,183	9,323	9,463	9,603
Cumulative Employees	58,511	59,891	61,271	62,651	64,031	65,433	66,835	68,237	69,640	71,042	72,444	73,846
Retail	7,353	7,478	7,603	7,728	7,853	7,978	8,103	8,228	8,353	8,478	8,603	8,728
Other Non-Residential [7]	73,927	75,572	77,217	78,862	80,507	82,174	83,841	85,509	87,176	88,843	90,510	92,178
Government/Education [6]	89,743	91,019	92,490	94,997	97,505	100,023	102,542	105,449	108,279	110,798	113,471	115,666
Total Cumulative New Employees	3.51	3.55	3.59	3.56	3.53	3.50	3.48	3.43	3.39	3.37	3.35	3.34
Persons Served [8]												
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 47.2% 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 (450/year from 2001-2005 and 470/year from 2006-2012), 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.

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

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Administrative Review Draft CFA - Dated May 8, 2001

Item	Fiscal Year Ending										
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Assessed Value Existing Development [1] (Inflated \$000's)	\$3,967,856	\$4,067,052	\$4,168,729	\$4,272,947	\$4,379,770	\$4,489,265	\$4,601,496	\$4,716,534	\$4,834,447	\$4,955,308	\$5,079,191
Assessed Value of New Development [2] (Inflated \$000's)											
New Development											
Single Family [3]	N.A.	\$9,500	\$9,738	\$24,952	\$107,420	\$110,105	\$112,858	\$115,679	\$118,571	\$121,536	\$124,574
Multi-Family	N.A.	-	-	-	-	-	-	-	\$13,373	\$10,966	-
Mobile Homes	N.A.	-	-	-	-	-	-	-	-	-	-
Retail	N.A.	\$6,930	\$7,103	\$7,281	\$7,463	\$7,649	\$7,841	\$8,037	\$8,238	\$8,444	\$8,655
Other Non-Residential	N.A.	\$39,060	\$40,037	\$41,037	\$42,063	\$43,115	\$44,193	\$45,298	\$46,430	\$47,591	\$48,781
Total A.V. from New Development	-	\$55,490	\$56,877	\$73,271	\$156,946	\$160,870	\$164,891	\$169,014	\$186,612	\$188,536	\$182,009
Cumulative A.V. from New Development	-	\$55,490	\$113,588	\$189,358	\$350,469	\$519,049	\$695,360	\$879,672	\$1,085,636	\$1,298,056	\$1,508,622
Total Assessed Value (Inflated \$000's)	\$3,967,856	\$4,122,542	\$4,282,317	\$4,462,304	\$4,730,240	\$5,008,314	\$5,296,856	\$5,596,205	\$5,920,083	\$6,253,364	\$6,587,813
Total Assessed Value (Constant \$000's)	\$3,967,856	\$4,021,992	\$4,075,971	\$4,143,693	\$4,285,364	\$4,426,620	\$4,567,463	\$4,707,893	\$4,858,888	\$5,007,246	\$5,146,389
Percentage Change in A.V. (Inflated \$000's)	N.A.	3.9%	3.9%	4.2%	6.0%	5.9%	5.8%	5.7%	5.8%	5.6%	5.3%
Percentage Change in A.V. (Constant \$000's)	N.A.	1.4%	1.3%	1.7%	3.4%	3.3%	3.2%	3.1%	3.2%	3.1%	2.8%

*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.

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

Administrative Review Draft CFA - Dated May 8, 2001

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Item	Note [1]	Fiscal Year Ending									
		2003	2004	2005	2006	2007	2008	2009	2010	2011	
GENERAL FUND REVENUES											
Property Taxes [2]	1	\$0	\$4,639,049	\$4,804,525	\$5,003,875	\$5,160,506	\$5,316,678	\$5,484,599	\$5,655,844	\$5,809,333	
Sales Tax [3]	2	\$11,131,092	\$14,999,544	\$15,157,632	\$15,315,720	\$15,490,608	\$15,665,496	\$15,840,384	\$16,015,272	\$16,190,160	
Utility User Tax	3	\$2,952,706	\$3,008,718	\$3,067,339	\$3,139,910	\$3,212,481	\$3,285,726	\$3,358,971	\$3,437,449	\$3,514,878	
Real Property Transfer Tax	4	\$222,703	\$226,403	\$234,143	\$241,861	\$249,557	\$257,229	\$265,479	\$272,857	\$279,977	
Unitary Tax	5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transient Occupancy Tax	6	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	
Franchise Fees	7	\$179,740	\$184,995	\$190,249	\$195,514	\$200,779	\$207,076	\$213,166	\$218,431	\$224,107	
Business License Tax	8	\$172,312	\$175,983	\$179,654	\$183,374	\$187,095	\$190,815	\$194,536	\$198,256	\$201,977	
Building and Permit Fees (Fund Transfers In)	9	\$0	\$136,238	\$136,238	\$136,238	\$175,163	\$167,378	\$136,238	\$175,163	\$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	\$53,881	\$55,566	\$57,251	\$58,936	\$60,621	\$62,306	\$64,091	\$66,376	\$68,216	
Jail Booking Reimbursement	13	\$280,459	\$288,963	\$297,468	\$305,973	\$316,441	\$326,515	\$335,020	\$344,307	\$351,176	
State Motor Vehicle License Fees	14	\$3,784,157	\$3,784,157	\$3,784,157	\$3,784,157	\$3,784,157	\$3,784,157	\$3,784,157	\$3,784,157	\$3,784,157	
Investment Earnings	15	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
Total General Fund Revenues		\$22,556,519	\$32,094,053	\$32,592,947	\$33,081,215	\$33,554,894	\$33,983,094	\$34,398,419	\$34,481,021	\$34,942,717	
OTHER RESTRICTED FUND REVENUES											
Building and Permit Fees (100% Cost Portion)	9	\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$1,167,750	\$908,250	
Public Works - Site Development Services	11	\$0	\$994,418	\$1,023,685	\$1,052,953	\$1,088,977	\$1,123,647	\$1,152,914	\$1,184,874	\$1,208,514	
Total Other Restricted Fund Revenues		\$0	\$1,902,668	\$1,931,935	\$1,961,203	\$2,256,727	\$2,239,497	\$2,061,164	\$2,352,624	\$2,116,764	
ROAD MAINTENANCE FUND REVENUES											
Gas Taxes	16	\$1,421,201	\$1,421,201	\$1,421,201	\$1,421,201	\$1,421,201	\$1,421,201	\$1,421,201	\$1,271,251	\$1,296,368	
Road Fund Property Tax	17	\$33,118	\$33,665	\$34,866	\$36,312	\$37,449	\$38,582	\$39,801	\$41,044	\$42,158	
Measure A Revenues	18	\$862,104	\$889,064	\$916,025	\$942,985	\$969,945	\$1,003,130	\$1,035,066	\$1,062,026	\$1,091,466	
Total Road Fund Maintenance Revenues		\$2,316,423	\$2,343,930	\$2,372,091	\$2,400,498	\$2,428,595	\$2,462,913	\$2,496,067	\$2,374,321	\$2,429,993	
TOTAL ALL FUND REVENUES		\$24,872,942	\$36,340,651	\$36,896,974	\$37,442,916	\$38,240,217	\$38,685,503	\$38,955,650	\$39,207,965	\$39,489,473	

rev_sum

[1] Reference Notes are included in Figure B-2.
 [2] Sacramento County retains property tax revenues for the first fiscal year of incorporation, or until proper legal transfer of the revenue can take place.
 [3] Sacramento County receives the first three months worth of sales tax revenue following the incorporation of a city.

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

Administrative Review Draft CFA - Dated May 8, 2001

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Ref # Item	Assumption	Fiscal Year Ending											
		2003	2004	2005	2006	2007	2008	2009	2010	2011			
General Fund													
1	Property Tax												
	Property Tax @ 1% of AV	\$40,759,706	\$41,436,932	\$42,853,639	\$44,266,199	\$45,674,626	\$47,078,930	\$48,588,880	\$50,072,460	\$51,463,892			
	Tax Increment	\$0	\$677,226	\$1,416,707	\$1,412,561	\$1,408,426	\$1,404,304	\$1,509,950	\$1,483,580	\$1,391,432			
	Total Property Tax Increment - Direct Roll	\$277,450	\$277,450	\$348,700	\$728,700	\$728,700	\$728,700	\$728,700	\$784,950	\$773,700			
	Property Tax Increment to City (Post ERAF-Shift)												
	DIRECT ROLL												
	From County	\$0	\$75,314	\$157,552	\$157,091	\$156,631	\$156,172	\$167,921	\$164,989	\$154,741			
	From Special Districts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
	Subtotal	\$0	\$75,314	\$157,552	\$157,091	\$156,631	\$156,172	\$167,921	\$164,989	\$154,741			
	SUPPLEMENTAL ROLL												
	From County	\$30,855	\$30,855	\$38,779	\$81,039	\$81,039	\$81,039	\$81,039	\$87,294	\$86,043			
	From Special Districts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
	Subtotal	\$30,855	\$30,855	\$38,779	\$81,039	\$81,039	\$81,039	\$81,039	\$87,294	\$86,043			
	Total Gross Property Tax Increment to City	\$4,532,880	\$4,608,194	\$4,765,746	\$4,922,836	\$5,079,467	\$5,235,640	\$5,403,561	\$5,568,549	\$5,723,290			
	Base Property Tax (Prior yr. Total plus increment from direct roll)	\$30,855	\$30,855	\$38,779	\$81,039	\$81,039	\$81,039	\$81,039	\$87,294	\$86,043			
	Share of Tax Increment	\$4,563,735	\$4,639,049	\$4,804,525	\$5,003,875	\$5,160,506	\$5,316,678	\$5,484,599	\$5,655,844	\$5,809,333			
	Total Gross Property Tax to City												
2	Sales Tax												
	New Cum. Retail Sq. Ft.	126,000	189,000	252,000	315,000	388,000	461,000	534,000	607,000	680,000			
	New Cum. Other Sq. Ft.	1,866,000	2,799,000	3,732,000	4,665,000	5,598,000	6,531,000	7,464,000	8,397,000	9,330,000			
	Sales Tax at 1%												
	Existing Sales Tax (Estimated December 18, 2000) (1)	\$12,969,000	\$12,969,000	\$12,969,000	\$12,969,000	\$12,969,000	\$12,969,000	\$12,969,000	\$12,969,000	\$12,969,000			
	New Retail (On-Site)	\$189,000	\$283,500	\$378,000	\$472,500	\$567,000	\$661,500	\$756,000	\$850,500	\$945,000			
	New Other Space	\$93,300	\$139,950	\$186,600	\$233,250	\$279,900	\$326,550	\$373,200	\$419,850	\$466,500			
	Subtotal Sales Tax at 1%	\$13,251,300	\$13,392,450	\$13,533,600	\$13,674,750	\$13,830,900	\$13,987,050	\$14,143,200	\$14,299,350	\$14,455,500			
	Unallocated Sales Tax	\$1,590,156	\$1,607,094	\$1,624,032	\$1,640,970	\$1,659,708	\$1,678,446	\$1,697,184	\$1,715,922	\$1,734,660			
	Total Sales Tax (General Fund)	\$14,841,456	\$14,999,544	\$15,157,632	\$15,315,720	\$15,490,608	\$15,665,496	\$15,840,384	\$16,015,272	\$16,190,160			
	<i>Sales Tax per Capita</i>	\$275.45	\$269.94	\$264.76	\$259.87	\$255.33	\$249.87	\$244.86	\$241.28	\$237.34			
3	Utility User Tax												
	Base Residential Revenues	\$703,873	\$716,087	\$724,804	\$747,470	\$770,137	\$792,803	\$815,470	\$843,369	\$870,219			
	Base Non-Residential Revenues	\$2,242,726	\$2,292,631	\$2,342,535	\$2,392,440	\$2,442,344	\$2,492,248	\$2,543,501	\$2,594,080	\$2,644,658			
	Total	\$2,946,599	\$2,998,718	\$3,067,339	\$3,139,910	\$3,212,481	\$3,285,043	\$3,358,971	\$3,437,449	\$3,514,877			
4	Property Transfer Tax												
	Percentage Growth in Assessed Valuation	2.7%	1.7%	3.4%	3.3%	3.2%	3.1%	3.2%	0.0%	2.8%			
	<i>FY 1999-2000 Actual</i>	\$222,703	\$226,403	\$234,143	\$241,861	\$249,557	\$257,229	\$265,479	\$265,479	\$272,857			
	Base Property Transfer Tax												
	Total Property Transfer Tax												

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

Administrative Review Draft CFA - Dated May 8, 2001

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Ref #	Item	Assumption	Fiscal Year Ending											
			2003	2004	2005	2006	2007	2008	2009	2010	2011			
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	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	
	Total Transient Occupancy Tax		\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	\$3,779,469	
7	Franchise Fees Franchise - Cable Franchise - Other Total Franchise Fees	FY 1999-00 Countywide Actuals \$1.70/capita \$0.95 per persons served	\$91,648 \$88,093 \$179,740	\$94,514 \$90,481 \$184,995	\$97,380 \$92,869 \$190,249	\$100,246 \$95,268 \$195,514	\$103,112 \$97,667 \$200,779	\$106,640 \$100,437 \$207,076	\$110,035 \$103,132 \$213,166	\$112,901 \$105,531 \$218,431	\$116,030 \$108,077 \$224,107	\$119,905 \$112,000 \$231,905	\$123,810 \$115,855 \$239,665	\$127,725 \$119,700 \$249,425
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	\$1.49/employee	\$114,875	\$117,322	\$119,769	\$122,250	\$124,730	\$127,210	\$129,690	\$132,171	\$134,651	\$137,131	\$139,611	
		Cumulative employees in incorporation area boundaries												
		50.0% of renewing license revenues	\$57,437	\$58,661	\$59,885	\$61,125	\$62,365	\$63,605	\$64,845	\$66,085	\$67,326	\$68,566	\$69,806	
			\$172,312	\$175,983	\$179,654	\$183,374	\$187,095	\$190,815	\$194,536	\$198,256	\$201,977	\$205,697	\$209,417	
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	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$1,167,750	
			\$0	\$136,238	\$136,238	\$136,238	\$175,163	\$167,378	\$136,238	\$175,163	\$167,378	\$136,238	\$175,163	
			\$0	\$1,044,488	\$1,044,488	\$1,044,488	\$1,342,913	\$1,283,228	\$1,044,488	\$1,342,913	\$1,283,228	\$1,044,488	\$1,342,913	
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	\$447,303	\$449,171	
11	Public Works (Site Development Services) % of total costs funded by Restricted Fund Revenues	Cost Recovery Portion 100%	\$0	\$994,418	\$1,023,685	\$1,052,953	\$1,088,977	\$1,123,647	\$1,152,914	\$1,184,874	\$1,216,834	\$1,248,794	\$1,280,754	
12	Fines and Penalties Fines per Capita Total Fines and Penalties	FY 1999-00 Estimate \$1.00	\$53,881	\$55,566	\$57,251	\$58,936	\$60,621	\$62,306	\$63,991	\$65,676	\$67,361	\$69,046	\$70,731	
13	Jail Booking Reimbursement [2] % of booking costs reimbursed by State	FY 1999-00 Cost Recovery Portion 100%	\$280,459	\$288,963	\$297,468	\$305,973	\$316,441	\$326,515	\$335,020	\$344,307	\$351,176	\$358,051	\$364,926	
14	State Motor Vehicle License Fees Relevant population for calculation Per capita lic. fees provided by State Controller	FY 2000-01 Per Capita	76,341	76,341	76,341	76,341	76,341	76,341	76,341	76,341	76,341	76,341	76,341	
15	Investment Earnings Subtotal All General Fund Rev. (excl. invest. earnings) Earnings on Current Year Revenues Earnings on Fund Balance Total Interest Earnings	Interest Rate Current Fiscal Year % for Current Year % for fund balance	\$22,556,519 \$0 \$0	\$31,594,053 \$157,970 \$400,000	\$32,092,947 \$160,465 \$400,000	\$32,581,215 \$162,906 \$400,000	\$33,054,894 \$165,274 \$400,000	\$33,483,094 \$167,415 \$400,000	\$33,898,419 \$169,492 \$400,000	\$34,344,717 \$172,214 \$400,000	\$34,844,717 \$175,214 \$400,000	\$35,344,717 \$178,214 \$400,000	\$35,844,717 \$181,214 \$400,000	
		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	

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

Administrative Review Draft CFA - Dated May 8, 2001

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Ref # Item	Assumption	Fiscal Year Ending												
		2003	2004	2005	2006	2007	2008	2009	2010	2011				
16 Road Fund - Gas Taxes														
Highway User Tax 2105	Per Capita	\$475,625	\$475,625	\$475,625	\$475,625	\$475,625	\$475,625	\$475,625	\$475,625	\$475,625	\$475,625	\$475,625	\$475,625	\$433,484
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	\$318,951	\$318,951	\$318,951	\$318,951	\$318,951	\$318,951	\$318,951	\$318,951	\$318,951	\$318,951	\$318,951	\$318,951	\$290,691
Highway User Tax 2107	Per Capita	\$614,325	\$614,325	\$614,325	\$614,325	\$614,325	\$614,325	\$614,325	\$614,325	\$614,325	\$614,325	\$614,325	\$614,325	\$559,894
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
Total Gas Taxes		\$1,421,201	\$1,421,201	\$1,421,201	\$1,421,201	\$1,421,201	\$1,421,201	\$1,421,201	\$1,421,201	\$1,421,201	\$1,421,201	\$1,421,201	\$1,271,251	\$1,296,368
17 Road Fund - Property Tax to City														
Base Property Tax Transfer		\$33,931	\$33,931	\$34,494	\$35,674	\$36,850	\$38,022	\$39,191	\$40,448	\$41,683	\$42,841	\$44,000	\$45,158	\$46,316
Increase in Base Property Tax from County		\$0	\$564	\$1,179	\$1,176	\$1,172	\$1,169	\$1,169	\$1,169	\$1,169	\$1,169	\$1,169	\$1,169	\$1,158
From Special Districts		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Base Property Tax Transfer		\$33,931	\$34,494	\$35,674	\$36,850	\$38,022	\$39,191	\$40,448	\$41,683	\$42,841	\$44,000	\$45,158	\$46,316	\$47,474
Share of Supplemental Roll		\$231	\$231	\$290	\$607	\$607	\$607	\$607	\$607	\$607	\$607	\$607	\$607	\$644
Total Gross Property Tax to Road Fund		\$34,162	\$34,725	\$35,964	\$37,456	\$38,629	\$39,798	\$41,055	\$42,290	\$43,448	\$44,607	\$45,764	\$46,921	\$48,075
Less Property Tax Admin. Costs		\$1,043	\$1,060	\$1,098	\$1,144	\$1,180	\$1,215	\$1,254	\$1,293	\$1,328	\$1,367	\$1,406	\$1,445	\$1,484
Total Net Property Tax to Road Fund		\$33,118	\$33,665	\$34,866	\$36,312	\$37,449	\$38,582	\$39,801	\$41,044	\$42,290	\$43,448	\$44,607	\$45,764	\$46,921
18 Measure A Road Maintenance Revenue		\$862,104	\$889,064	\$916,025	\$942,985	\$969,945	\$1,003,130	\$1,035,066	\$1,066,926	\$1,100,806	\$1,134,686	\$1,168,566	\$1,202,446	\$1,236,326
Total Road Maintenance Funds Available		\$2,316,423	\$2,343,930	\$2,372,091	\$2,400,498	\$2,428,595	\$2,462,913	\$2,496,067	\$2,529,121	\$2,562,175	\$2,595,229	\$2,628,283	\$2,661,337	\$2,694,391

*Per Notifier

[1] Sales tax estimate from December 18, 2000 is through June 30, 2000.
 [2] Assumes new City of Rancho Cordova would be eligible for 100% reimbursement of jail booking costs per Assembly Bill 1662 approved and signed in 1999.
 [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

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A. Transfer of Tax Base

1. Total FY 1999-2000 Expenditures Subject to Transfer - See Figure B-4	\$12,568,648
2. County Auditor's Ratio FY 1999-2000	31.88%
3. FY 1999-2000 Property Tax Base Transferred from County	\$4,006,932
	<i>Post-ERAF</i>
	\$4,006,932
	<i>Post</i>
	<i>ERAF Shift</i>
4. Property Tax Base Transferred from Special Districts to General Fund or Other Fund	
	<u>Tax Base Transferred to:</u>
Special Districts (None Transferred)	General Fund \$0
County Roads	Road Fund \$29,994
Subtotal Special Districts:	\$29,994
5. Total Property Tax Base:	\$4,036,926

B. Calculation of Tax Allocation Factor (TAF)

1. Assessed Value (FY 1999-2000):	\$3,603,037,770
Assessed Value (FY 2002-2003):	\$4,075,970,564
Change from FY 1999-2000 to FY 2002-2003:	13.13%
2. Total Property Tax Collected FY 2002-2003 (@1% AV):	\$40,759,706
3. FY 1999-2000 Property Tax Base Transferred from County	<i>Post-ERAF</i> \$4,006,932
FY 2002-2003 Property Tax Base Transfer from County	\$4,532,880
(FY 99-00 Base escalated by A.V. Change from FY 99-2000 to FY 02-03)	
4. Implied FY 2002-2003 Tax Allocation Factor (Property Tax Base from County)	11.12%
5. Tax Allocation Factors from Special Districts to City General Fund	0.00%
6. Total Tax Allocation Factor to City General Fund (4 + 5)	11.12%
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	\$29,994
FY 2002-2003 Road Fund Property Tax Base Transferred from County	\$33,931
Implied FY 2002-2003 Tax Allocation Factor to Road Fund:	0.083%

"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

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Item	Direct Cost	Indirect Cost Above Cost Est.	Total Cost	Offsetting Revenue	Net General Fund Cost
	[1]	[2]		[3]	
County Departments Transferring Services/Costs to New City					
Sheriff [4]	\$11,857,266	\$219,099	\$12,076,364	\$244,008	\$11,832,357
Animal Control	\$128,406	\$2,652	\$131,057	\$42,567	\$88,490
Planning and Community Development					
Application Processing	\$145,472	\$3,424	\$148,896	\$130,925	\$17,971
Code Enforcement	\$310,198	\$6,657	\$316,855	\$237,761	\$79,094
General Plan	\$13,500	\$317	\$13,817	\$0	\$13,817
Specific Plans/Specific Projects	\$129,400	\$3,170	\$132,570	\$53,668	\$78,902
Subtotal	\$598,570	\$13,568	\$612,138	\$422,354	\$189,784
Public Works					
General Services	\$12,841	\$371	\$13,212	\$13,212	\$0
Building Inspection	\$1,360,000	\$340,000	\$1,700,000	\$1,700,000	\$0
Site Development	\$425,000	\$106,000	\$531,000	\$531,000	\$0
Technical Services	\$103,000	\$2,500	\$105,500	\$105,500	\$0
Infrastructure Finance	\$380,856	\$0	\$380,856	\$380,856	\$0
Subtotal	\$2,281,697	\$448,871	\$2,730,568	\$2,730,568	\$0
Property Tax Assessment and Collection by County Depts.	Included in total cost		\$121,035	\$0	\$121,035
Booking Fees	Included in total cost		\$260,764	\$0	\$260,764
Subtotal [5]	\$14,865,938	\$684,189	\$15,931,926	\$3,439,497	\$12,492,430
County General Purpose Support of Other Functions					
Board of Supervisors	\$85,362	\$11,096	\$96,458	\$20,240	\$76,218
Subtotal	\$85,362	\$11,096	\$96,458	\$20,240	\$76,218
Total Gen. Purpose Costs of Services Provided to Area [5]	\$14,951,301	\$695,285	\$16,028,385	\$3,459,737	\$12,568,648

"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.
- [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]

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Item	1999-2000 Revenues
PROPERTY TAX REVENUE	
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
Total	\$120,744,993
Other General Purpose Revenues	
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
Subtotal Other General Purpose Revenues	\$257,998,979
Total Net Revenue Available for General Purposes	\$378,743,972
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.

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

Administrative Review Draft CFA - Dated May 8, 2001

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Item	Note [1]	Fiscal Year Ending									
		2003	2004	2005	2006	2007	2008	2009	2010	2011	
GENERAL FUND EXPENDITURES											
1		\$79,000	\$74,000	\$75,000	\$76,000	\$77,000	\$78,000	\$79,000	\$80,000	\$81,000	
2		\$21,630	\$0	\$23,660	\$0	\$25,169	\$0	\$26,648	\$0	\$27,933	
3		\$265,900	\$379,189	\$401,693	\$403,301	\$404,918	\$406,543	\$451,039	\$452,894	\$454,759	
4		\$211,800	\$187,359	\$208,929	\$209,599	\$252,710	\$253,599	\$254,492	\$255,389	\$256,291	
5		\$550,000	\$510,000	\$520,200	\$530,604	\$541,216	\$552,040	\$563,081	\$574,343	\$585,830	
6		\$361,900	\$332,557	\$333,720	\$334,888	\$357,282	\$414,547	\$416,120	\$417,700	\$419,289	
7		\$171,050	\$427,504	\$494,162	\$525,849	\$557,842	\$560,156	\$562,482	\$564,820	\$567,169	
8		\$139,365	\$141,664	\$146,718	\$152,805	\$157,588	\$162,358	\$167,485	\$172,715	\$177,402	
9		\$15,677	\$16,069	\$16,471	\$16,882	\$17,304	\$17,737	\$18,180	\$18,635	\$19,101	
10		\$0	\$14,162,256	\$14,590,839	\$15,019,421	\$15,454,688	\$15,980,873	\$16,483,214	\$16,914,461	\$17,374,236	
11		\$0	\$93,972	\$96,821	\$99,671	\$102,520	\$106,028	\$109,403	\$112,253	\$115,365	
12		\$168,500	\$629,938	\$809,647	\$872,377	\$876,039	\$879,719	\$883,417	\$887,134	\$890,870	
14		\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233	
16		\$324,000	\$384,000	\$325,000	\$288,000	\$297,000	\$289,000	\$291,000	\$281,000	\$281,000	
17		\$342,625	\$342,625	\$357,904	\$368,388	\$380,058	\$391,818	\$403,890	\$412,618	\$423,010	
18		\$280,459	\$288,963	\$297,468	\$305,973	\$316,441	\$326,515	\$335,020	\$344,307	\$351,176	
19		\$30,000	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	
20		\$977,083	\$1,215,588	\$1,180,372	\$962,361	\$993,499	\$1,007,333	\$1,029,910	\$1,037,925	\$1,055,186	
21		\$154,235	\$917,341	\$953,780	\$969,088	\$999,821	\$1,029,911	\$1,061,220	\$1,083,442	\$1,110,283	
		\$0	\$935,406	\$912,591	\$890,333	\$868,617	\$847,432	\$0	\$0	\$0	
		\$3,238,940	\$20,199,573	\$20,941,966	\$21,241,180	\$21,864,857	\$22,475,559	\$22,285,623	\$22,752,292	\$23,315,946	
ROAD MAINTENANCE EXPENDITURES											
22		\$2,316,423	\$2,343,930	\$2,372,091	\$2,400,498	\$2,428,595	\$2,462,913	\$2,496,067	\$2,374,321	\$2,429,993	
(EXCLUDES NEW CAPITAL)											
OTHER RESTRICTED FUND EXPENDITURES											
13		\$0	\$908,250	\$908,250	\$908,250	\$1,167,750	\$1,115,850	\$908,250	\$1,167,750	\$908,250	
15		\$0	\$994,418	\$1,023,685	\$1,052,953	\$1,088,977	\$1,123,647	\$1,152,914	\$1,184,874	\$1,208,514	
		\$0	\$1,902,668	\$1,931,935	\$1,961,203	\$2,256,727	\$2,239,497	\$2,061,164	\$2,352,624	\$2,116,764	
		\$5,555,363	\$24,446,171	\$25,245,993	\$25,602,881	\$26,550,179	\$27,177,968	\$26,842,855	\$27,479,237	\$27,862,702	

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.

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

Administrative Review Draft CFA - Dated May 8, 2001

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V

Ref. Item	Description	Assumptions	Fiscal Year Ending								
			2003	2004	2005	2006	2007	2008	2009	2010	2011
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 \$20,000 \$15,000 \$20,000 \$79,000	\$24,000 \$20,000 \$15,000 \$17,000 \$74,000	\$24,000 \$20,000 \$15,000 \$17,000 \$75,000	\$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 \$21,000 \$81,000	
2	Elections Number of Registered Voters Regular General Election Special Election [1] Total Elections	See Figure A-7 \$0.85 per registered voter \$4.00 per registered voter	25,447 \$21,630 \$0 \$21,630	27,039 \$0 \$0 \$0	27,835 \$23,660 \$0 \$23,660	28,631 \$0 \$0 \$0	29,611 \$25,169 \$0 \$25,169	30,554 \$0 \$0 \$0	31,350 \$26,648 \$0 \$26,648	32,862 \$27,933 \$0 \$27,933	
3	City Manager	See Figure C-3	\$265,900	\$379,189	\$401,693	\$403,301	\$404,918	\$406,543	\$451,039	\$452,894	
4	City Clerk	See Figure C-3	\$211,800	\$187,359	\$208,929	\$209,599	\$252,710	\$253,599	\$254,492	\$255,389	
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	
6	Finance	See Figure C-4	\$361,900	\$332,557	\$333,720	\$334,888	\$357,282	\$414,547	\$416,120	\$417,700	
7	Administrative Services	See Figure C-5	\$171,050	\$427,504	\$494,162	\$525,849	\$557,842	\$560,156	\$562,482	\$564,820	
8	Property Tax Administration	3.05% of gross prop. tax	\$139,365	\$141,664	\$146,718	\$152,805	\$157,588	\$162,358	\$167,485	\$172,715	
9	LAFCO Cost Share [3]	\$185,000 (All cities) \$14,558 7.87% of estimated FY 2000-2001 Costs	\$15,677	\$16,069	\$16,471	\$16,882	\$17,304	\$17,737	\$18,180	\$18,635	
10	Law Enforcement Sheriff Traffic Enforcement (CHP) Total Law Enforcement	Base Year 1999-2000 \$11,832,357 FY 2003-04 Contract Cost \$850,000 \$12,423,974 \$927,526	n/a \$0 \$0 \$0	3.13% \$13,178,407 \$983,849 \$14,162,256	3.03% \$13,578,033 \$1,012,805 \$14,590,839	2.94% \$13,977,659 \$1,041,762 \$15,019,421	2.86% \$14,377,285 \$1,077,403 \$15,454,688	3.42% \$14,869,169 \$1,111,704 \$15,980,873	3.18% \$15,342,554 \$1,140,661 \$16,483,214	2.60% \$15,742,180 \$1,172,281 \$16,914,461	2.77% \$16,178,567 \$1,195,669 \$17,374,236
11	Animal Control (contract)	Net Cost per Capita Total Net Cost	\$0	\$93,972	\$96,821	\$99,671	\$102,520	\$106,028	\$109,403	\$112,253	
12	Planning - Contract or Staff	See Figure C-6	\$168,500	\$629,938	\$809,647	\$872,377	\$876,039	\$879,719	\$883,417	\$887,134	
13	Building Inspection - Contract or Staff Residential development Non-Residential development Total Building Inspection	\$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 \$583,875 \$1,751,625	\$1,115,850 \$557,925 \$1,673,775	\$908,250 \$454,125 \$1,362,375	\$1,167,750 \$583,875 \$1,751,625	\$908,250 \$454,125 \$1,362,375

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

Administrative Review Draft CFA - Dated May 8, 2001

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Ref.	Item Description	Assumptions	Fiscal Year Ending								
			2003	2004	2005	2006	2007	2008	2009	2010	2011
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	\$994,418	\$1,023,685	\$1,052,953	\$1,088,977	\$1,123,647	\$1,152,914	\$1,184,874	\$1,208,514
16	Office Rent/Supplies Temporary Rental Capacity for 37.5 F.T.E's at 300 sq. ft. per employee	\$1.60 sq. ft./month 11,250 sq. ft. Real Inc. 0.0%	\$216,000	\$216,000	\$216,000	\$216,000	\$216,000	\$216,000	\$216,000	\$216,000	\$216,000
	FTEs (excludes contract empl.)		9.00	21.5	27.0	28.5	30.5	31.5	32.5	32.5	32.5
	Annual Supplies	per FTE	\$18,000	\$43,000	\$54,000	\$57,000	\$61,000	\$63,000	\$65,000	\$65,000	\$65,000
	Initial Computers, and Furnishings	per FTE	\$90,000	\$125,000	\$55,000	\$15,000	\$20,000	\$10,000	\$10,000	\$0	\$0
	Total Office Rent and Supplies		\$324,000	\$384,000	\$325,000	\$288,000	\$297,000	\$289,000	\$291,000	\$281,000	\$281,000
17	Insurance	2.0% of total GF expenses excluding non-department costs.	\$342,625	\$342,625	\$357,904	\$368,388	\$380,058	\$391,818	\$403,890	\$412,618	\$423,010
18	Jail Booking Fees	FY 1999-2000									
	Bookings - Intake	1,458	\$249,575	\$257,143	\$264,711	\$272,279	\$281,595	\$290,560	\$298,128	\$306,392	\$312,505
	Bookings - Classification	877	\$30,884	\$31,820	\$32,757	\$33,693	\$34,846	\$35,955	\$36,892	\$37,915	\$38,671
	Fee Per Booking	\$161.14 - Intake									
	Total Jail Booking Fees		\$280,459	\$288,963	\$297,468	\$305,973	\$316,441	\$326,515	\$335,020	\$344,307	\$351,176
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%	\$154,235	\$917,341	\$953,780	\$969,088	\$999,821	\$1,029,911	\$1,061,220	\$1,083,442	\$1,110,283
21	County Loan Repayment										
	Initial FY 2002-03 Services										
	Sheriff (includes traffic enforc.) [4]	Per Capita Costs	\$12,184,218								
	Animal Control (net of revenue)		\$91,122								
	Planning		\$195,428								
	Public Works		\$0								
	Less Property Tax (First Year)	n/a									
	Less Sales Tax (First 3 months)	n/a									
	Total		(\$4,563,735)								
	Loan Repayment	(Loan inflated to 2002 \$)	\$4,409,125	\$1,032,513	\$1,032,513	\$1,032,513	\$1,032,513	\$1,032,513	\$0	\$0	\$0
	Loan Repayment [4] (2000 \$)	5 years 5.50% real rate	\$0	\$935,406	\$912,591	\$890,333	\$868,617	\$847,432	\$0	\$0	\$0
22	Road Fund - Road Maintenance Expenditures Equal to Revenues	Net Road Maintenance Revenues	\$2,316,423	\$2,343,930	\$2,372,091	\$2,400,498	\$2,428,595	\$2,462,913	\$2,496,067	\$2,374,321	\$2,429,993

[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] 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

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Administrative Review Draft CFA - Dated May 8, 2001

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Description	Fiscal Year Ending									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	
City Manager Office										
City Manager	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	
Benefits	\$31,500	\$31,658	\$31,816	\$31,975	\$32,135	\$32,295	\$32,457	\$32,619	\$32,782	
Subtotal	\$136,500	\$137,183	\$137,868	\$138,558	\$139,251	\$139,947	\$140,647	\$141,350	\$142,057	
Assistant to City Manager - FTE	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$0	\$70,350	\$70,702	\$71,055	\$71,411	\$71,768	\$72,126	\$72,487	\$72,849	
Benefits	\$0	\$21,105	\$21,211	\$21,317	\$21,423	\$21,530	\$21,638	\$21,746	\$21,855	
Subtotal	\$0	\$91,455	\$91,912	\$92,372	\$92,834	\$93,298	\$93,764	\$94,233	\$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
Annual Salary	\$38,000	\$38,190	\$38,381	\$38,573	\$38,766	\$38,960	\$39,154	\$39,350	\$39,547	
Benefits	\$11,400	\$11,457	\$11,514	\$11,572	\$11,630	\$11,688	\$11,746	\$11,805	\$11,864	
Subtotal	\$49,400	\$49,647	\$49,895	\$50,145	\$50,395	\$50,647	\$50,901	\$51,155	\$51,411	
Administrative Assistant - FTE	0.0	0.5	1.0	1.0	1.0	1.0	2.0	2.0	2.0	2.0
Annual Salary	\$0	\$16,080	\$32,321	\$32,482	\$32,645	\$32,808	\$65,944	\$66,274	\$66,605	
Benefits	\$0	\$4,824	\$9,696	\$9,745	\$9,793	\$9,842	\$19,783	\$19,882	\$19,982	
Subtotal	\$0	\$20,904	\$42,017	\$42,227	\$42,438	\$42,650	\$85,727	\$86,156	\$86,587	
FTE Summary	2.0	3.5	4.0	4.0	4.0	4.0	5.0	5.0	5.0	5.0
Personnel Subtotal	\$185,900	\$299,189	\$321,693	\$323,301	\$324,918	\$326,543	\$371,039	\$372,894	\$374,759	
Other Costs -Materials & Supplies	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	
Total City Manager Office Expenses	\$265,900	\$379,189	\$401,693	\$403,301	\$404,918	\$406,543	\$451,039	\$452,894	\$454,759	
City Clerk Office										
City Clerk - FTE	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	
Benefits	\$21,000	\$21,105	\$21,211	\$21,317	\$21,423	\$21,530	\$21,638	\$21,746	\$21,855	
Subtotal	\$91,000	\$91,455	\$91,912	\$92,372	\$92,834	\$93,298	\$93,764	\$94,233	\$94,704	
Clerk/Secretary - 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	
Benefits	\$4,800	\$4,824	\$9,696	\$9,745	\$19,587	\$19,685	\$19,783	\$19,882	\$19,982	
Subtotal	\$20,800	\$20,904	\$42,017	\$42,227	\$84,877	\$85,301	\$85,727	\$86,156	\$86,587	
FTE Summary	1.5	1.5	2.0	2.0	3.0	3.0	3.0	3.0	3.0	3.0
Other Costs										
Legal Notices	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
Other Costs	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	
Subtotal Other Costs	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
Total City Clerk Office Expenses	\$211,800	\$187,359	\$208,929	\$209,599	\$252,710	\$253,599	\$254,492	\$255,389	\$256,291	

"city_mgr"

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

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Administrative Review Draft CFA - Dated May 8, 2001

Alternative
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Description	Assumptions	Fiscal Year Ending												
		2003	2004	2005	2006	2007	2008	2009	2010	2011				
Finance Department														
Finance Director - FTE														
Annual Salary		\$90,000	\$90,450	\$90,902	\$91,357	\$91,814	\$92,273	\$92,734	\$93,198	\$93,664	\$94,129	\$94,594	\$95,059	\$95,524
Benefits	30%	\$27,000	\$27,135	\$27,271	\$27,407	\$27,544	\$27,682	\$27,820	\$27,959	\$28,099	\$28,239	\$28,379	\$28,519	\$28,659
Subtotal		\$117,000	\$117,585	\$118,173	\$118,764	\$119,358	\$119,954	\$120,554	\$121,157	\$121,763	\$122,367	\$122,971	\$123,575	\$124,179
Accountant/Budg. Analyst - FTE														
Annual Salary		\$42,000	\$42,210	\$42,421	\$42,633	\$42,846	\$43,060	\$43,274	\$43,488	\$43,703	\$43,918	\$44,133	\$44,348	\$44,563
Benefits	30%	\$12,600	\$12,663	\$12,726	\$12,790	\$12,854	\$12,918	\$12,982	\$13,046	\$13,110	\$13,174	\$13,238	\$13,302	\$13,366
Subtotal		\$54,600	\$54,873	\$55,147	\$55,423	\$55,700	\$55,976	\$56,254	\$56,531	\$56,808	\$57,085	\$57,362	\$57,639	\$57,916
Accounting Technician - FTE														
Annual Salary		\$16,000	\$16,080	\$16,160	\$16,241	\$16,322	\$16,403	\$16,484	\$16,565	\$16,646	\$16,727	\$16,808	\$16,889	\$16,970
Benefits	30%	\$4,800	\$4,824	\$4,848	\$4,872	\$4,896	\$4,920	\$4,944	\$4,968	\$5,000	\$5,032	\$5,064	\$5,096	\$5,128
Subtotal		\$20,800	\$20,904	\$21,009	\$21,114	\$21,218	\$21,323	\$21,428	\$21,533	\$21,638	\$21,743	\$21,848	\$21,953	\$22,058
Secretary/Clerical - FTE														
Annual Salary		\$15,000	\$30,150	\$30,301	\$30,452	\$30,605	\$30,758	\$30,911	\$31,064	\$31,217	\$31,370	\$31,523	\$31,676	\$31,829
Benefits	30%	\$4,500	\$9,045	\$9,090	\$9,136	\$9,181	\$9,227	\$9,273	\$9,320	\$9,366	\$9,412	\$9,458	\$9,504	\$9,550
Subtotal		\$19,500	\$39,195	\$39,391	\$39,588	\$39,786	\$39,985	\$40,185	\$40,386	\$40,588	\$40,789	\$40,990	\$41,191	\$41,392
FTE Summary		3.0	3.5	3.5	3.5	4.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Personnel Subtotal		\$211,900	\$232,557	\$233,720	\$234,888	\$236,056	\$237,224	\$238,392	\$239,560	\$240,728	\$241,896	\$243,064	\$244,232	\$245,400
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
Total Finance Department Expenses		\$361,900	\$332,557	\$333,720	\$334,888	\$336,056	\$337,224	\$338,392	\$339,560	\$340,728	\$341,896	\$343,064	\$344,232	\$345,400

"city_finance"

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

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Description	Fiscal Year Ending									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	
ADMINISTRATIVE SERVICES										
Human Resources										
Human Resources Director - FTE										
Annual Salary	\$72,000	\$72,360	\$72,722	\$73,085	\$73,451	\$73,818	\$74,187	\$74,558	\$74,931	
Benefits	30%	\$21,708	\$21,817	\$21,926	\$22,035	\$22,145	\$22,256	\$22,367	\$22,479	
Subtotal	\$46,800	\$94,068	\$94,538	\$95,011	\$95,486	\$95,964	\$96,443	\$96,926	\$97,410	
Admin. Analyst/H.R. Tech. - FTE										
Annual Salary	\$35,000	\$17,588	\$35,351	\$35,614	\$35,877	\$36,140	\$36,403	\$36,666	\$36,929	
Benefits	30%	\$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	
Administrative Clerk - FTE										
Annual Salary	\$30,000	\$0	\$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	\$0	
Other Costs	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
Human Resources Subtotal	\$71,800	\$141,932	\$165,494	\$166,197	\$166,903	\$167,612	\$168,326	\$169,042	\$169,762	
Information Services										
Information Services Manager - FTE										
Annual Salary	\$65,000	\$65,325	\$65,652	\$65,980	\$66,310	\$66,641	\$66,975	\$67,309	\$67,646	
Benefits	30%	\$19,598	\$19,695	\$19,794	\$19,893	\$19,992	\$20,092	\$20,193	\$20,294	
Subtotal	\$0	\$84,923	\$85,347	\$85,774	\$86,203	\$86,634	\$87,067	\$87,502	\$87,940	
Information Services Technician - FTE										
Annual Salary	\$45,000	\$45,225	\$45,451	\$45,678	\$45,904	\$46,131	\$46,358	\$46,585	\$46,812	
Benefits	30%	\$13,568	\$13,635	\$13,702	\$13,769	\$13,836	\$13,903	\$13,970	\$14,037	
Subtotal	\$6,750	\$13,568	\$13,635	\$13,702	\$13,769	\$13,836	\$13,903	\$13,970	\$14,037	

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

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Administrative Review Draft CFA - Dated May 8, 2001

Alternative
 V

Description	Fiscal Year Ending										
	2003	2004	2005	2006	2007	2008	2009	2010	2011		
Subtotal	\$29,250	\$58,793	\$59,086	\$89,073	\$119,358	\$119,954	\$120,554	\$121,157	\$121,763		
Other Costs	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000		
Information Services Subtotal	\$89,250	\$203,715	\$204,434	\$234,847	\$265,560	\$266,588	\$267,621	\$268,659	\$269,702		
General Services											
General Services Manager - FTE	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0		
Annual Salary	\$0	\$55,275	\$55,551	\$55,829	\$56,108	\$56,389	\$56,671	\$56,954	\$57,239		
Benefits	\$0	\$16,583	\$16,665	\$16,749	\$16,832	\$16,917	\$17,001	\$17,086	\$17,172		
Subtotal	\$0	\$71,858	\$72,217	\$72,578	\$72,941	\$73,305	\$73,672	\$74,040	\$74,411		
Maintenance Technician - FTE	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0		
Annual Salary	\$0	\$0	\$32,321	\$32,482	\$32,645	\$32,808	\$32,972	\$33,137	\$33,303		
Benefits	\$0	\$0	\$9,696	\$9,745	\$9,793	\$9,842	\$9,892	\$9,941	\$9,991		
Subtotal	\$0	\$0	\$42,017	\$42,227	\$42,438	\$42,650	\$42,864	\$43,078	\$43,293		
Custodial Worker - FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
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	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000		
General Services Subtotal	\$10,000	\$81,858	\$124,234	\$124,805	\$125,379	\$125,956	\$126,536	\$127,118	\$127,704		
ADMINISTRATIVE SERVICES TOTAL	\$171,050	\$427,504	\$494,162	\$525,849	\$557,842	\$560,156	\$562,482	\$564,820	\$567,169		
FTE Summary	1.0	4.5	6.0	6.5	7.0	7.0	7.0	7.0	7.0		

"city_admin"

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

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Alternative
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Description	Assumptions	Fiscal Year Ending												
		2003	2004	2005	2006	2007	2008	2009	2010	2011				
Planning Department														
Planning Director - FTE [1]														
Annual Salary														
Benefits	30%	\$45,000	\$90,450	\$90,902	\$91,357	\$91,814	\$92,273	\$92,734	\$93,198	\$93,664	\$94,131	\$94,597	\$95,064	\$95,531
Subtotal		\$58,500	\$117,585	\$118,173	\$118,764	\$119,358	\$119,954	\$120,554	\$121,157	\$121,763	\$122,370	\$122,977	\$123,584	\$124,191
Senior Planner - FTE														
Annual Salary		\$0	\$120,600	\$181,805	\$182,714	\$183,627	\$184,545	\$185,468	\$186,395	\$187,327	\$188,259	\$189,191	\$190,123	\$191,055
Benefits	30%	\$0	\$36,180	\$54,541	\$54,814	\$55,088	\$55,364	\$55,640	\$55,919	\$56,198	\$56,477	\$56,756	\$57,035	\$57,314
Subtotal		\$0	\$156,780	\$236,346	\$237,528	\$238,715	\$239,909	\$241,108	\$242,314	\$243,525	\$244,736	\$245,947	\$247,158	\$248,369
Associate or Assistant Planners - FTE														
Annual Salary		\$0	\$135,675	\$181,805	\$228,392	\$229,534	\$230,682	\$231,835	\$232,994	\$234,159	\$235,327	\$236,499	\$237,671	\$238,843
Benefits	30%	\$0	\$40,703	\$54,541	\$68,518	\$68,860	\$69,204	\$69,550	\$70,248	\$70,946	\$71,644	\$72,342	\$73,040	\$73,738
Subtotal		\$0	\$176,378	\$236,346	\$296,909	\$298,394	\$299,886	\$301,385	\$302,892	\$304,407	\$305,914	\$307,421	\$308,928	\$310,435
Secretary/Clerical - FTE														
Annual Salary		\$0	\$30,150	\$60,602	\$60,905	\$61,209	\$61,515	\$61,823	\$62,132	\$62,442	\$62,752	\$63,062	\$63,372	\$63,682
Benefits	30%	\$0	\$9,045	\$18,180	\$18,271	\$18,363	\$18,455	\$18,547	\$18,640	\$18,733	\$18,825	\$18,917	\$19,010	\$19,102
Subtotal		\$0	\$39,195	\$78,782	\$79,176	\$79,572	\$79,970	\$80,369	\$80,771	\$81,175	\$81,579	\$81,983	\$82,387	\$82,791
FTE Summary		\$58,500	\$489,938	\$669,647	\$732,377	\$736,039	\$739,719	\$743,417	\$747,134	\$750,870	\$754,617	\$758,374	\$762,131	\$765,888
Personnel Subtotal														
Other Costs														
Planning Consultants		\$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
Mapping Reproduction		\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$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	\$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	\$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	\$140,000	\$140,000	\$140,000	\$140,000
Total Planning Department Expenses		\$168,500	\$629,938	\$809,647	\$872,377	\$876,039	\$879,719	\$883,417	\$887,134	\$890,870	\$894,617	\$898,374	\$902,131	\$905,888

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

Planning

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

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Administrative Review Draft CFA - Dated May 8, 2001

Alternative
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Description	Fiscal Year Ending									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	
Public Works Department - General Fund										
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
Annual Salary	\$41,000	\$82,410	\$82,822	\$83,236	\$83,652	\$84,071	\$84,491	\$84,913	\$85,338	\$85,763
Benefits	\$12,300	\$24,723	\$24,847	\$24,971	\$25,096	\$25,221	\$25,347	\$25,474	\$25,601	\$25,728
Subtotal	\$53,300	\$107,133	\$107,669	\$108,207	\$108,748	\$109,292	\$109,838	\$110,387	\$110,939	\$111,491
Secretary/Clerical - FTE	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
Benefits	\$4,500	\$4,523	\$4,545	\$4,568	\$4,591	\$4,614	\$4,637	\$4,660	\$4,683	\$4,706
Subtotal	\$19,500	\$19,598	\$19,695	\$19,794	\$19,893	\$19,992	\$20,092	\$20,193	\$20,294	\$20,395
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
Personnel Subtotal	\$72,800	\$126,731	\$127,364	\$128,001	\$128,641	\$129,284	\$129,931	\$130,580	\$131,233	\$131,886
Other Costs	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Total Public Works Dept. Expenses	\$122,800	\$176,731	\$177,364	\$178,001	\$178,641	\$179,284	\$179,931	\$180,580	\$181,233	\$181,886
Site Development Services										
Estimated Cost for Rancho Cordova Area	\$0	\$994,418	\$1,023,685	\$1,052,953	\$1,088,977	\$1,123,647	\$1,152,914	\$1,184,874	\$1,208,514	\$1,238,268

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

pub_works

Figure D-1

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

DRAFT

Alternative
V

Item	Fiscal Year 1999-2000	Source
Revenues Transferred or Lost		
Property Taxes (Includes HOPTR)	\$4,006,932	Figure B-3 (EPS estimate)
Sales Tax [2]	\$14,525,280	State Board of Equalization based on 1999-2000 estimate
Transient Occupancy Tax	\$3,779,469	County of Sacramento based on 1999-2000 estimate
Utility User Tax	\$2,896,695	Figure B-2, Note 3 (EPS Estimate)
Real Property Transfer Tax	\$216,834	County of Sacramento based on 1999-2000 estimate
Unitary Tax	\$0	Revenue Loss Not Estimated
Franchise Fees	\$134,098	Figure B-2, Note 7 (EPS estimate)
Business License Tax	\$107,533	County of Sacramento based on 1999-2000 estimate
Fines	\$0	Revenue Loss Not Estimated
Total Revenues Transferred	\$25,666,841	
Expenses (Net of Revenue Offsets)		
Sheriff	\$11,613,258	Sacramento County Sheriff's Dept. estimate
Animal Control	\$85,839	Sacramento County Animal Care and Regulation Dept. estim
Planning	\$176,216	Sacramento County Planning Dept. estimate
Public Works	\$0	Sacramento County Public Works Dept. estimate
Total Expenses Transferred	\$11,875,312	
County Surplus or (Deficit)	(\$13,791,528)	
Additional Future Revenues to County		
Property Tax Administration Fees	\$121,035	
Jail Booking Fees	\$260,764	
Sheriff Contract (A-87 indirect allocation) [3]	\$219,099	
Total	\$600,898	
County Surplus or (Deficit) after Additional Future Revenues	(\$13,190,631)	

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] Equal to Countywide A-87 indirect cost allocated to Sheriff's Department as shown in Figure D-2.

Figure D-2

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

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County Cost Estimates	Total Cost	Less		Direct Cost	Offsetting Revenue	Net Cost Transferred
		Countywide A-87	Indirect Cost			
Sheriff	\$12,076,364	\$219,099	\$219,099	\$11,857,266	\$244,008	\$11,613,258
Animal Control	\$131,057	\$2,652	\$128,406	\$128,406	\$42,567	\$85,839
Planning	\$612,138	\$13,568	\$598,570	\$598,570	\$422,354	\$176,216
Public Works	\$2,730,568	\$448,871	\$448,871	\$2,281,697	\$2,281,697	\$0
Total	\$15,550,128	\$684,189	\$684,189	\$14,865,938	\$2,990,626	\$11,875,312

"cost_x/fer"

[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.

Figure D-3

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

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Alternative
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Item	Fiscal Year 1999-2000	Source
Revenues Transferred or Lost		
Road Fund Property Tax	\$29,994	Figure B-3 (EPS estimate)
State Shared 2106c Revenues	\$256,309	EPS estimate
Measure A Revenue	\$837,208	SACOG estimate based on 1999-2000 data
Total Revenues Transferred	\$1,123,511	
Expenses (Net of Revenue Offsets)		
Road Maintenance	\$2,233,711	Sacramento County Dept. of Transp. estimate
County Surplus or (Deficit)	\$1,110,200	

"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.