

"We Value a Futuristic Approach"



Supplementary Information

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Information*

Community Development

Planning and shaping Santa Clarita's future is what the Department of Community Development is all about. Four divisions, Advance Planning, Current Planning, Code Enforcement, Environmental Review and Economic Development, working as one department, helps City decision makers such as the Planning Commission and City Council, determine the residential, commercial and industrial make-up of our future city.

The Advance Planning Division is devoted to the major task of developing and maintaining the City's General Plan. This master plan provides the foundation for development within Santa Clarita and is essentially the "blue print" for our city of the twenty-first century. In addition, Advance Planning handles the tasks of monitoring county development, drafting ordinances and processing annexations.

The majority of day-to-day work is done by the Current Planning Division. The primary activities of the Current Planning Division are the processing and review of City development approvals for subdivisions, zone changes, conditional use permits, site plans and preparing environmental clearances for all projects. There are currently numerous projects of interest being handled by the Current Planning Division. Golden Valley Road is one of the first attempts by any city to bring together several independent developers to build a major arterial project.

Code Enforcement, a part of the Current Planning operation, is a service in which the complaints from residents of the City regarding health, safety and general welfare are addressed. Code Enforcement handles issues regarding illegal land use, construction activity without permits, substandard property conditions, abandoned vehicles on private property and the general enforcement of City codes and regulations.

The Economic Development Division, with Community Development's new Economic Development Coordinator and staff are hard at work to attract a wide variety of businesses to Santa Clarita to assist in the future balance of land uses. With the assistance of other City departments, a Price Club and the first major regional shopping center are in the works. These projects will keep consumer spending dollars here within the city of choice.

SPECIAL REVENUE FUNDS

The Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

Funds included are:

- Bikeway – To account for monies received from the state of California restricted for bicycle and pedestrian facilities available under Article 3 of Transportation Development Act (SB821)
- Bridge and Thoroughfare – To account for monies received from developers for street and highway construction through bridge and thoroughfare districts
- Developer Fees – To account for monies received from developers for street improvements
- Gas Tax – To account for monies received and expended from the state and county gas tax allocation restricted to fund various street and highway improvements including maintenance
- Park Improvement – To account for monies received from developers restricted to fund the acquisition and development of new parkland space
- Proposition A – To account for monies received through the one-half cent sales tax levied within the County of Los Angeles restricted to fund transit-related projects
- Special Assessment – To account for monies received for small special assessment districts
- State Park – To account for grant monies received from the State of California Department of Parks and Recreation for construction or improvement of parklands within the City
- TDA Funds – To account for monies received from the state of California under Article 8 of the Transportation Development Act (TDA). These funds may be used for local streets and road expenditures when the City's unmet transportation needs have been satisfied.
- Traffic Safety – To account for monies received from vehicle code fines. This fund is used to finance law enforcement expenditures.

CITY OF SANTA CLARITA

Special Revenue Funds

Combining Balance Sheet

June 30, 1990

Assets	Bikeway	Bridge and Thoroughfare	Developer Fees	Gas Tax	Park Improvement	Proposition A	Special Assessment	State Park	TDA Funds	Traffic Safety	Total
Cash and investments	\$ 290,222	1,141,849	303,700	1,379,833	111,516	1,966,558	34,208	---	6,702,463	---	11,870,349
Accounts receivable	---	---	---	---	---	109,261	292	---	---	57,982	167,535
Interest receivable	4,852	23,798	6,330	28,819	---	41,075	375	---	139,693	15,276	260,168
Total assets	\$ 295,074	1,165,647	310,030	1,408,652	111,516	2,116,894	34,875	---	6,842,156	73,258	12,298,052
Liabilities and Fund Equity											
Liabilities:											
Accounts payable and accrued liabilities	---	16,635	---	1,059,283	---	634,494	8,978	---	---	---	1,719,390
Deferred revenues	153,180	---	303,700	45,283	---	---	---	491,225	49,396	---	456,880
Due to other funds	---	33,483	---	---	---	---	---	---	---	---	619,587
Total liabilities	153,180	50,118	303,700	1,104,566	---	634,494	8,978	491,225	49,396	---	2,795,661
Fund equity (deficit):											
Fund balances (deficit) - unassigned	81,894	1,115,509	6,330	304,086	111,516	1,482,414	25,847	(491,225)	6,792,760	73,258	9,502,389
Total fund equity (deficit)	81,894	1,115,509	6,330	304,086	111,516	1,482,414	25,847	(491,225)	6,792,760	73,258	9,502,389
Total liabilities and fund equity	\$ 235,074	1,165,647	310,030	1,408,652	111,516	2,116,894	34,875	---	6,842,156	73,258	12,298,052

CITY OF SANTA CLARITA

Special Revenue Funds
 Combining Statement of Revenues, Expenditures and
 Changes in Fund Balances (Deficits)
 Year ended June 30, 1990

	Bikeway	Bridge and Thoroughfare	Developer Fees	Gas Tax	Park Improvement	Proposition A	Special Assessment	State Park	TDA Funds	Traffic Safety	Total
Revenues:											
Developer fees	---	1,100,033	---	---	201,711	---	25,613	---	---	---	1,327,357
Interest earnings	4,838	93,440	6,330	149,108	39,569	131,292	1,945	18,993	446,747	39,017	931,279
Revenues from other agencies	32,601	---	---	2,104,905	---	1,314,019	---	---	2,744,062	---	6,195,587
Fines and forfeitures	---	---	---	4,000	---	---	---	---	---	704,263	704,263
Other revenues	---	---	---	---	---	---	45,056	---	---	---	49,056
Total revenues	37,439	1,193,473	6,330	2,258,013	241,280	1,445,311	72,614	18,993	3,190,809	743,280	9,207,542
Expenditures:											
Current operating - public works	---	51,055	---	2,243,069	---	898,991	32,773	---	---	---	3,225,888
Capital outlay	---	---	---	372	---	---	---	---	---	---	372
Total expenditures	---	51,055	---	2,243,441	---	898,991	32,773	---	---	---	3,226,260
Excess of revenues over expenditures	37,439	1,142,418	6,330	14,572	241,280	546,320	39,841	18,993	3,190,809	743,280	5,981,282
Other financing sources(uses):											
Operating transfers in	---	---	---	---	400,043	---	31,140	---	---	---	431,183
Operating transfers out	---	(231,784)	---	(1,351,717)	(1,172,452)	---	---	(821,213)	(74,023)	(732,864)	(4,384,053)
Total other financing sources (uses)	---	(231,784)	---	(1,351,717)	(772,409)	---	31,140	(821,213)	(74,023)	(732,864)	(3,952,870)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	37,439	910,634	6,330	(1,337,145)	(531,129)	546,320	70,981	(802,220)	3,116,786	10,416	2,028,412
Fund balances (deficits) at beginning of year	44,455	204,875	---	1,641,231	642,645	936,094	(45,134)	310,995	3,675,974	62,842	7,473,977
Fund balances (deficits) at end of year	81,894	1,115,509	6,330	304,086	111,516	1,482,414	25,847	(491,225)	6,792,760	79,238	9,502,389

CITY OF SANTA CLARITA

All Budgeted Special Revenue Funds:
 Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances (Deficits) - Budget and Actual
 Year ended June 30, 1990

	Bikeway		Bridge and Thoroughfare		Gas Tax		Variance - favorable (unfavorable)
	Budget	Actual	Budget	Actual	Budget	Actual	
Revenues:							
Developer fees	—	—	300,000	1,100,033	—	—	—
Interest earnings	1,500	4,838	—	93,440	50,000	149,108	99,108
Revenues from other agencies	29,814	32,601	—	—	2,632,504	2,104,905	(527,599)
Fines and forfeitures	—	—	—	—	—	—	—
Other revenues	—	—	—	—	—	4,000	4,000
Total revenues	31,314	37,439	300,000	1,193,473	2,682,504	2,258,013	(424,491)
Expenditures:							
Current operating - public works	—	—	—	51,055	2,166,500	2,243,069	(76,569)
Capital outlay	—	—	—	—	18,000	372	17,628
Total expenditures	—	—	—	51,055	2,184,500	2,243,441	(58,941)
Excess (deficiency) of revenues over (under) expenditures	31,314	37,439	300,000	1,142,418	498,004	14,572	(483,432)
Other financing sources (uses):							
Operating transfers in	(234,600)	—	(350,000)	(231,784)	180,743	—	(180,743)
Operating transfers out	—	—	—	—	(3,018,150)	(1,351,717)	1,666,433
Total other financing sources (uses)	(234,600)	—	(350,000)	(231,784)	(2,837,407)	(1,351,717)	1,485,690
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(203,286)	37,439	(50,000)	910,634	(2,339,403)	(1,337,145)	1,002,258
Fund balances (deficits), July 1, 1989		44,455		204,875		1,641,231	
Fund balances (deficits), June 30, 1990	\$	81,894		1,115,909		304,086	

(Continued)

CITY OF SANTA CLARITA

All Budgeted Special Revenue Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances (Deficits), Continued

	Park Improvement		Proposition A		Special Assessment		Variance - favorable (unfavorable)
	Budget	Actual	Budget	Actual	Budget	Actual	
Revenues:							
Developer fees	\$ 50,000	201,711	—	—	—	25,613	25,613
Interest earnings	500	39,569	25,000	131,292	—	1,945	1,945
Revenues from other agencies	—	—	1,176,000	1,314,019	—	—	—
Fines and forfeitures	—	—	—	—	—	—	—
Other revenues	—	—	—	—	—	45,056	45,056
Total revenues	50,500	241,280	1,201,000	1,445,311	—	72,614	72,614
Expenditures:							
Current operating - public works	—	—	1,542,000	898,991	111,892	32,773	79,119
Capital outlay	—	—	—	—	—	—	—
Total expenditures	—	—	1,542,000	898,991	111,892	32,773	79,119
Excess (deficiency) of revenues over (under) expenditures	50,500	241,280	(341,000)	546,320	(111,892)	39,841	151,733
Other financing sources (uses):							
Operating transfers in	—	400,043	—	—	91,892	31,140	(60,752)
Operating transfers out	(637,600)	(1,172,452)	(76,800)	—	—	—	—
Total other financing sources (uses)	(637,600)	(772,409)	(76,800)	—	91,892	31,140	(60,752)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (587,100)	(531,129)	(417,800)	546,320	(20,000)	70,981	90,981
Fund balances (deficits), July 1, 1989		642,645		936,094		(45,134)	
Fund balances (deficits), June 30, 1990	\$	111,516		1,482,414		25,847	

(Continued)

CITY OF SANTA CLARITA

All Budgeted Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits), Continued

	State Park		TDA Funds		Traffic Safety		Total	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues								
Developer fees	---	15,997	---	---	---	---	350,000	1,377,357
Interest earnings	---	---	90,000	446,747	---	39,017	167,000	974,949
Revenues from other agencies	1,689,023	---	2,621,000	2,744,062	---	---	8,246,341	6,195,587
Fees and forfeitures	---	---	---	---	750,000	704,263	550,000	704,263
Other revenues	---	---	---	---	---	154,263	---	49,056
Total revenues	1,689,023	15,997	2,711,000	3,190,809	750,000	743,280	9,415,341	9,201,212
Expenditures								
Current operating - public works	---	---	---	---	---	---	3,820,592	3,225,888
Capital outlay	---	---	---	---	---	---	19,000	374
Total expenditures	---	---	---	---	---	---	3,839,592	3,226,262
Excess (deficiency) of revenues over (under) expenditures	1,689,023	15,997	2,711,000	3,190,809	550,000	743,280	5,575,749	5,974,950
Other financing sources (uses):								
Operating transfers in	---	---	---	---	---	---	277,635	431,183
Operating transfers out	(899,000)	(821,213)	(5,800,000)	(74,023)	(650,000)	(732,864)	(11,856,150)	(4,384,053)
Total other financing sources (uses)	(899,000)	(821,213)	(5,800,000)	(74,023)	(550,000)	(732,864)	(11,283,515)	(3,952,870)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	890,023	(805,216)	(2,889,000)	3,116,786	---	10,416	(5,706,566)	2,022,082
Fund balances (deficits), July 1, 1989	---	310,995	---	3,025,974	---	62,842	---	7,473,977
Fund balances (deficits), June 30, 1990	\$ 890,023	\$ (494,221)	\$ (2,889,000)	\$ 6,790,760	---	73,258	---	\$ 9,496,959

FIDUCIARY FUND TYPES – TRUST AND AGENCY FUNDS

The Expendable Trust Fund accounts for assets and activities restricted to a specific purpose in accordance with a formal intent.

- General Trust – To account for funds held in trust by the City restricted for use only in accordance with the trust agreement.

The Agency Fund accounts for assets held by the City as an agent for individuals.

- Deferred Compensation – To account for monies held by the City for restricted cash and investments of the ICMA deferred compensation plan.

CITY OF SANTA CLARITA

Trust and Agency Funds

Combining Balance Sheet

June 30, 1990

Assets	General Trust	Deferred Compensation	Total
Cash and investments	\$ 493,085	—	493,085
Restricted cash and investments	—	289,572	289,572
Total assets	\$ <u>493,085</u>	<u>289,572</u>	<u>782,657</u>
Liabilities			
Accounts payable and accrued liabilities	\$ 348,154	—	348,154
Deposits	144,931	—	144,931
Deferred compensation plan	—	289,572	289,572
Total liabilities	\$ <u>493,085</u>	<u>289,572</u>	<u>782,657</u>

CITY OF SANTA CLARITA
 Agency Fund
 Statement of Changes in Assets and Liabilities
 Year ended June 30, 1990

	<u>Balance at July 1, 1989</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 1990</u>
Deferred Compensation				
Assets – restricted cash and investments	\$ <u>124,773</u>	<u>168,781</u>	<u>3,982</u>	<u>289,572</u>
Liabilities – deferred compensation plan	\$ <u>124,773</u>	<u>168,781</u>	<u>3,982</u>	<u>289,572</u>

ACCOUNT GROUPS

General Fixed Assets

The General Fixed Assets Account Group accounts for capital assets acquired by the City for general City purposes.

General Long-Term Debt

The General Long-Term Debt Account Group accounts for the long-term debt of the City due to the County of Los Angeles.

CITY OF SANTA CLARITA
General Fixed Assets Account Group
Schedule of General Fixed Assets
June 30, 1990

General fixed assets:	
Land and improvements	\$ 22,039,492
Buildings	2,097,118
Equipment	<u>1,879,069</u>
	\$ <u><u>26,015,679</u></u>
Investment in general fixed assets arises from:	
Dedication of general fixed assets from the County of Los Angeles, at estimated fair market value	\$ 12,448,203
General Fund	<u>13,567,476</u>
	\$ <u><u>26,015,679</u></u>

CITY OF SANTA CLARITA
 General Fixed Assets Account Group
 Schedule of General Fixed Assets
 by Function and Activity
 June 30, 1990

	<u>Land and improvements</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Total</u>
Function and activity:				
General government	\$ 9,204,971	—	1,606,488	10,811,459
Parks and recreation	<u>12,834,521</u>	<u>2,097,118</u>	<u>272,581</u>	<u>15,204,220</u>
	<u>\$ 22,039,492</u>	<u>2,097,118</u>	<u>1,879,069</u>	<u>26,015,679</u>

CITY OF SANTA CLARITA
General Fixed Assets Account Group
Schedule of Changes in General Fixed
Assets by Function and Activity
Year ended June 30, 1990

	<u>General fixed assets, July 1, 1989</u>	<u>Additions</u>	<u>Deletions</u>	<u>General fixed assets, June 30, 1990</u>
Function and activity:				
General government	\$ 1,143,129	9,668,330	—	10,811,459
Parks and recreation	<u>13,282,797</u>	<u>1,921,423</u>	<u>—</u>	<u>15,204,220</u>
	<u>\$ 14,425,926</u>	<u>11,589,753</u>	<u>—</u>	<u>26,015,679</u>

CITY OF SANTA CLARITA
General Long-Term Debt Account Group
Statement of General Long-Term Debt
June 30, 1990
with comparative figures at June 30, 1989

	<u>1990</u>	<u>1989</u>
Amount to be provided for retirement of long-term debt	\$ <u>1,505,302</u>	<u>2,533,212</u>
General long-term debt payable – due to County of Los Angeles	\$ <u>1,505,302</u>	<u>2,533,212</u>