



BUDGET SUMMARY

Capital Projects	11,050,560
Debt Service	3,966,500
Personnel	9,833,200
Operations & Maintenance	24,706,100
Capital Outlay	<u>201,100</u>
Total Appropriations	<u>49,757,460</u>



ANNUAL BUDGET USER'S GUIDE

A BRIEF OVERVIEW OF THE CITY OF SANTA CLARITA

Covering over 40 square miles, the City of Santa Clarita has a population of 147,228. At present, the Valencia Industrial Center is the fourth largest industrial park in Los Angeles County, and the valley's leading source of employment. Located 35 miles northwest of Los Angeles and 40 miles east of the Pacific ocean, Santa Clarita forms an inverted triangle with the San Gabriel and Santa Susanna mountain ranges. These mountain ranges separate Santa Clarita from the San Fernando Valley and the Los Angeles Basin to the south, and from the San Joaquin Valley, Mojave Desert and Angeles National Forest to the north.

The City of Santa Clarita's economy remains strong and diverse, making Santa Clarita the ideal site for Southern California businesses. Maintaining a highly supportive environment for business development is achieved through the cooperation of the local Chambers of Commerce and the City government. In addition, companies benefit greatly from the area's land and leasing opportunities, as well as from the labor pool, variety of transportation choices, housing, quality of life, climate, and scenery.

But Santa Clarita's real pride and joy is its residential communities. As a result of more businesses and industries moving into the area, residents can live, be entertained, and shop close to where they work, rather than commuting long distances. Needless to say, this proximity saves residents a considerable amount of time, energy, and money. Residents can also enjoy many recreational opportunities, including visits to Magic Mountain, the Disney Movie Ranch, Gene Autry's Melody Ranch, Placerita Park and Nature Center, and the ranch of former film star, William S. Hart, which is now a museum. And all attract thousands of visitors annually.

Santa Clarita residents enjoy a distinct way of life, and value the City's landscaped paseo system, well-maintained roads, idyllic neighborhoods, high-quality schools, and innovative recycling programs. Residents also enjoy numerous parks and recreation services and facilities, outstanding Los Angeles County Sheriff and fire services, highly responsive paramedic and ambulance services, and high levels of local government services.

Form of Government

The City of Santa Clarita is a general-law City operating under a Council-Manager form of government, with the City Council acting as the part-time legislative body of the City. Five members are elected to the City Council at large on a nonpartisan basis, with



members serving four-year terms. Elections are staggered every two years, with the Mayor serving a one-year term and acting as presiding officer.

Assisting the City Council in serving the Santa Clarita community are a variety of boards and commissions which address specific needs within their particular realm of responsibility. Each board and commission has the opportunity to get involved in a wide range of activities from reviewing City ordinances to recommending major revisions to City programs. Public meetings are held on a regular basis.

The City Council appointed a City Manager to be the Chief Administrative Officer responsible for the day-to-day operations of the City. The City Manager's duties include appointing Department Managers, who are then responsible for the day-to-day operations of their own departments. Department Managers then have the task of selecting division managers and support staff members.

Also appointed by the City Council is the City Attorney, who is the legal advisor to the Council, Department Managers, Commissioners, and other City officials.

PURPOSE OF AN ANNUAL BUDGET

The basic purpose of the City of Santa Clarita's budget is to serve as a "blueprint" for providing City services, and a working financial plan, as well as providing a communication tool for City residents, businesses, and employees. The budget is specifically designed to provide clear and accurate information to the Santa Clarita community with respect to how its local government is organized and how it operates.

Budget Process

For the ensuing fiscal year, the City adopts an annual budget by June 30. Formal budgets are employed as a management control device during the year for the General Revenue Fund and for all Special Revenue Funds.

From the effective date of the budget, the amounts stated as proposed expenditures become appropriations for the various City departments. Amendments may be made to the budget during the fiscal year by the City Council, or the City Manager may transfer funds within and between departments. Expenditures may not exceed appropriations at the department level on a city-wide basis. The expenditure classification in the accompanying General Purpose Financial Statements is reflective of the various department levels of the City (with the exception of Capital Outlay). Appropriations lapse at the end of the fiscal year to the extent in which they have not been expended or carried over into the ensuing fiscal year.

Over the past four years, the City has prepared a line-item detail, which lists each account group within each of the three expenditure/expense categories.

This annual budget format is designed to provide a more comprehensive management and fiscal planning system to aid in the achievement of goals and objectives at the operational levels consistent with the City Council's policies.

Preparation of the Annual Budget Document

Budget preparation takes approximately six months. Work typically begins in the December prior to the fiscal year of the budget. An executive team meets to review the budget preparation calendar, as well as to establish the basic ground rules for budget preparation.

In December, the Budget Instruction Manual is distributed and reviewed during a training session and it is at this time that the departments begin preparing their budget requests and revenue estimates.

From January through March, the City Manager's Office carefully reviews, evaluates, and prioritizes each department's budget submissions for new and additional services, positions, capital outlays, and capital improvement projects. The overall picture of estimated revenues and proposed expenditures is carefully studied. Moreover, remaining cognizant of public safety and legal requirements, and adhering to the City Council's financial policies, as well as providing the most efficient, effective, and economical service levels possible, are the Manager's major considerations throughout the budget process.

In April, a final review of department budget requests is made by the City Manager. As soon as the final details are approved by the City Manager, a proposed Annual Budget is printed. The City Manager then presents a proposed Annual Budget to the City Council and the public for review during the month of May.

From late May through early June, budget study sessions are held, culminating with public hearings in late June. The City Council may further revise the City Manager's proposed Annual Budget as it deems necessary. To adopt the final Annual Budget, a three-fifths majority vote is required, after which the budget is then adopted by July 1.

Accounting System and Budgetary Controls

The City of Santa Clarita's accounting system is organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.



The City utilizes governmental, proprietary, and fiduciary funds, as well as general long-term debt and general fixed asset account groups. The governmental funds include the general fund and special revenue funds. Proprietary funds include enterprise funds and internal service funds. Fiduciary funds are the City's trust and agency funds. The City's accounting system is in accordance with generally accepted accounting principles as set forth by the Governmental Accounting Standards Board.

The City of Santa Clarita maintains budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council. Activities of the general fund and special revenue funds are included in the annual appropriated budget. Project-length financial plans are adopted for capital projects. In addition, yearly operating budgets are adopted for the proprietary fund types to facilitate management evaluation. The level of budgetary control, the level at which expenditures cannot legally exceed the appropriated amount, is established by functions or programs within an individual fund. The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Commitments for materials and services, such as purchase orders and contracts, are recorded during the year as encumbrances to assist in controlling expenditures. Open encumbrances are reported as a reserve of fund balance at the end of a fiscal year for all governmental funds. Encumbrance at year end laps and are then added to the following year's budgeted appropriations.

ANNUAL BUDGET ORGANIZATION

Introductory Sections

As indicated in the Table of Contents, the City of Santa Clarita's Annual Budget document consists of ten sections, with each section divided by a corresponding tab page. The first two sections serve as both an introduction and overview of the Annual Budget's preparation process and contents.

The City Manager's Transmittal letter to the City Council outlines the key contents of the budget. The fiscal health of all the fund types, as well as the City as a whole is also discussed.

The Budget Summaries provide an easy-to-read overview of the City's revenues and expenditures, while the Budget User's Guide provides an introduction to the City of Santa Clarita and an explanation of how to use the Annual Budget document.

It is important to note that the City's revenue estimates make assumptions based on actual experience and current knowledge of impending circumstances. Expenditure requests, in turn, reflect these assumed revenue trends and increases.

Department Budget Sections

The next seven sections represent the main body of the Annual Budget document. These sections contain all five City departments. Each department section begins with an overview of the department, its goals, and budget summaries by expenditure category. The section also includes a budget breakdown chart since incorporation, in addition to Fiscal Year 91-92 major accomplishments.

Concluding Sections

The final two sections contain additional information to further assist the reader.

To better familiarize the reader with some of the budgetary and financial vocabulary found throughout the Annual Budget document, the **Glossary of Budget Terms** is provided.

Contained in the **Appendix** is the following information: an abbreviated history of the City of Santa Clarita, facts about Santa Clarita, and a list of the City's various boards and commissions.



RESOLUTION NO. 93-

A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF SANTA CLARITA ADOPTING THE
ANNUAL BUDGET FOR FISCAL YEAR 1993-1994
AND MAKING APPROPRIATIONS FOR THE AMOUNT BUDGETED

WHEREAS, a proposed annual budget for the City of Santa Clarita for the fiscal year commencing July 1, 1993, and ending June 30, 1994, was submitted to the City Council and is on file in the City Clerk's Office, and

WHEREAS, proceedings for adoption of said budget have been duly taken, and

WHEREAS, the City Council has made certain revisions, corrections, and modifications to said proposed budget, and

WHEREAS, the City Manager has caused the proposed budget document to be corrected to reflect the changes ordered by the City Council.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SANTA CLARITA DOES RESOLVE AS FOLLOWS:

Section 1. The budget attached hereto and included herein by Resolution is adopted as the Annual Budget for the City of Santa Clarita for Fiscal Year commencing July 1, 1993, and ending June 30, 1994.

Section 2. There is hereby appropriated to each account set forth in said budget, attached hereto and made a part hereof, the sum shown for such account in the 1993-1994 budget, and the City Manager is authorized and empowered to expend such sum for the purpose of such account but no expenditure by any office or department for any item within an account will exceed the amount budgeted therefore without prior approval of the City Manager.

APPROVED AND ADOPTED this ____ day of June, 1993.

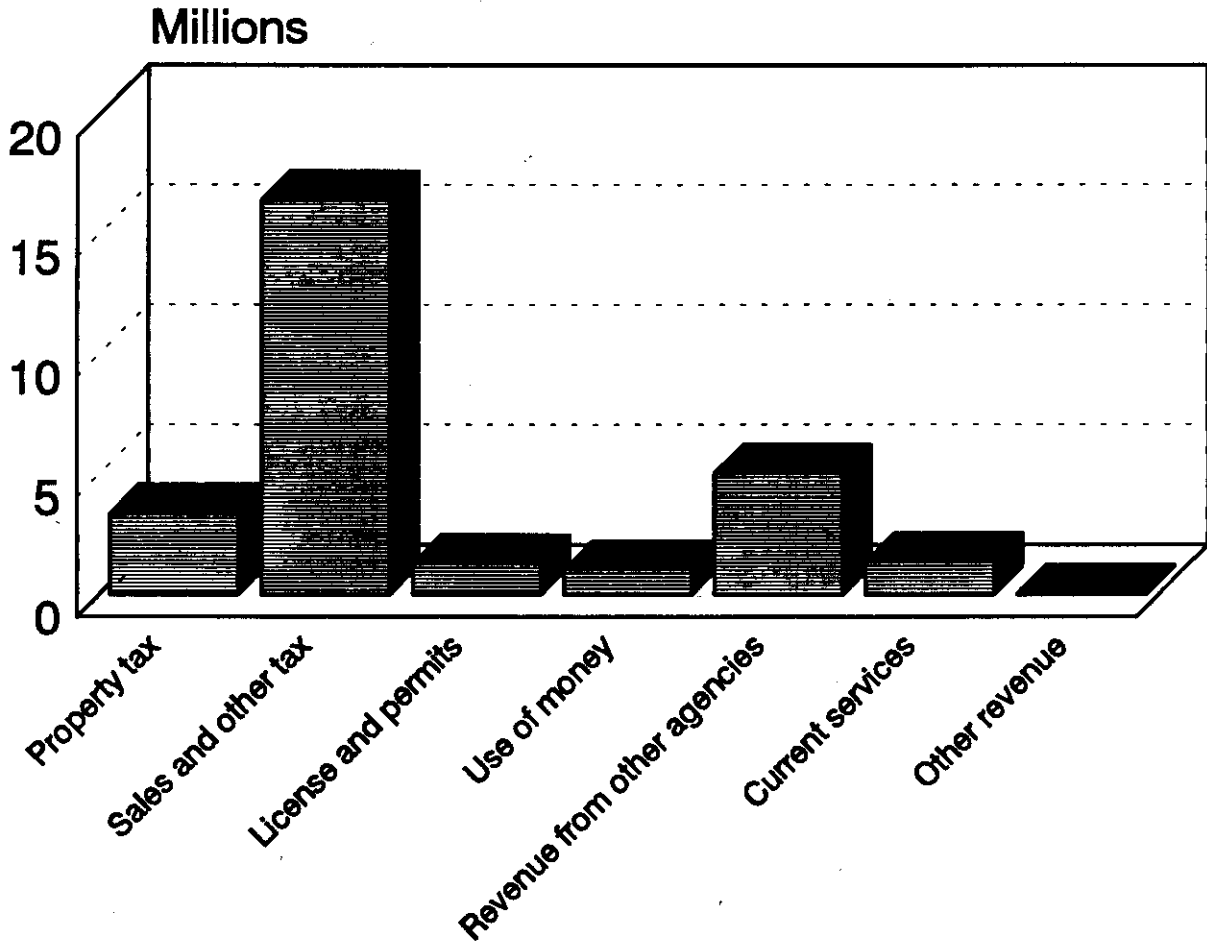
Jan Heidt, Mayor

ATTEST:

Donna M. Grindey, City Clerk



Total General Fund Revenues

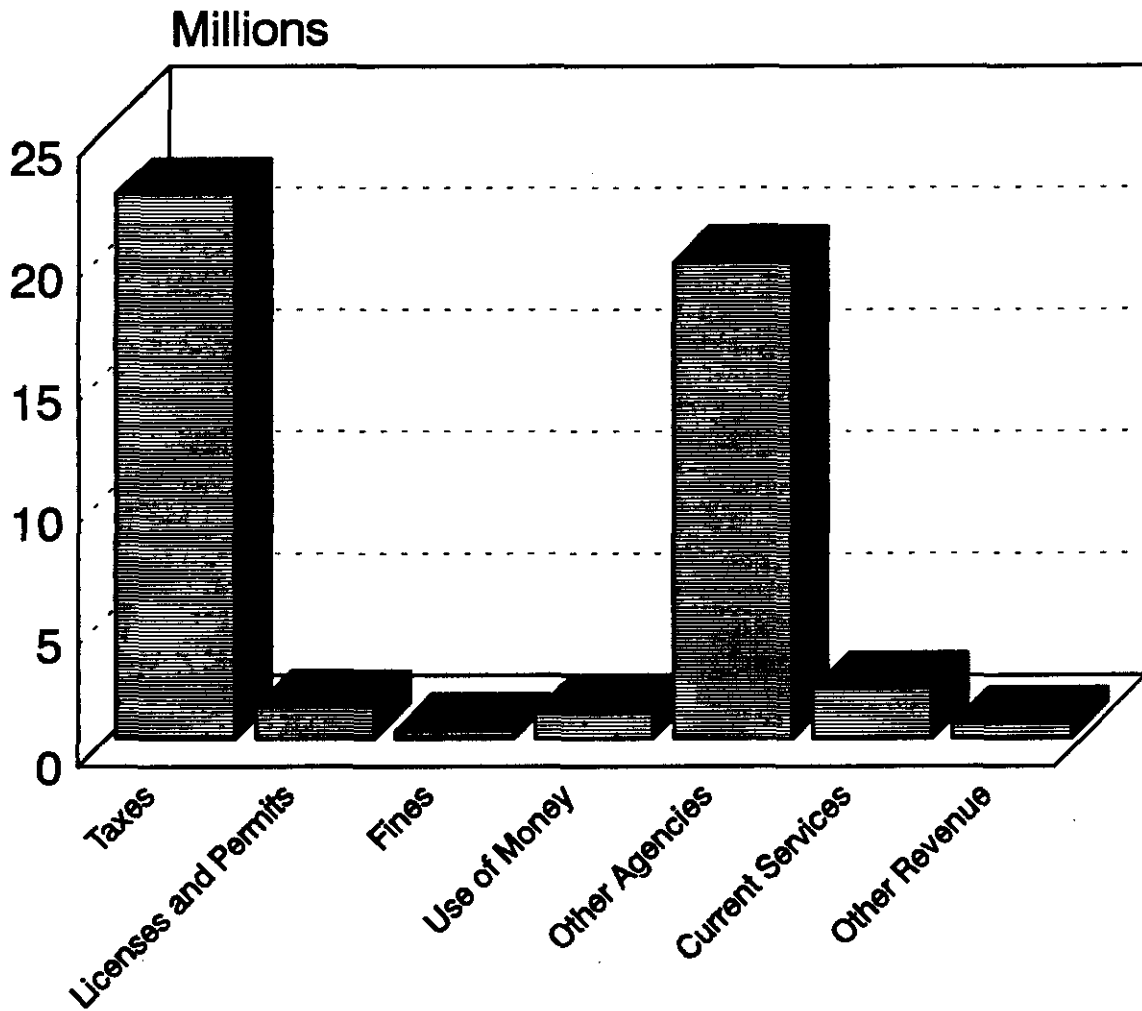


Major Sources

Property tax	3,381,000
Sales tax and other taxes	16,455,300
License and permits	1,296,300
Fines, forfeits, and penalties	0
Use of money and property	1,042,700
Revenue from other agencies	5,047,300
Charges for current services	1,373,650
Other revenues	32,500
TOTAL GENERAL FUND REVENUES	28,628,750



Total City Revenues



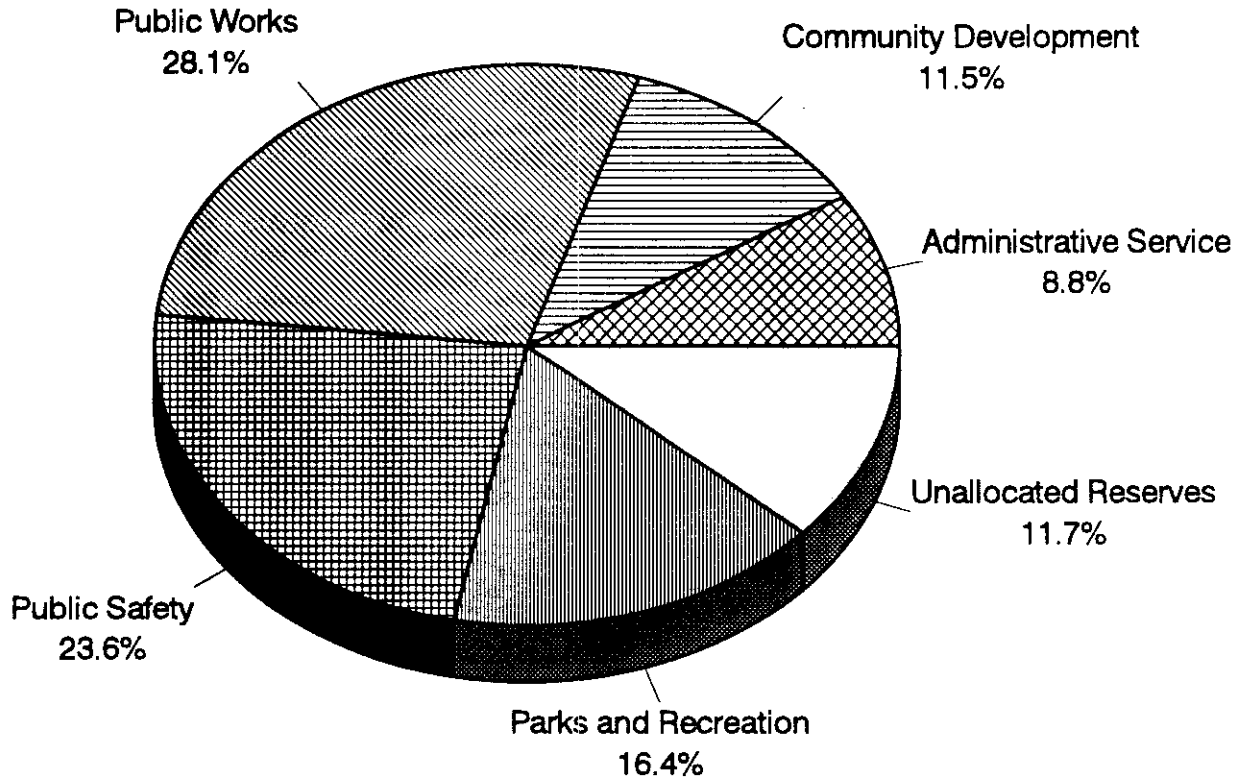
Major Sources

Taxes	22,336,300
Licenses and permits	1,296,300
Fines, forfeits, penalties	334,700
Use of money and property	1,042,700
Revenue from other agencies	19,529,300
Charges for current services	2,042,650
Other revenues	601,900
TOTAL CITY REVENUES	47,183,850



Summary of Operating Appropriations

All Funds



Unallocated Reserves	\$4,507,500
Administrative Services	3,387,050
Community Development	4,432,300
Public Works	10,840,850
Public Safety	9,113,900
Parks and Recreation	6,325,090
Total for All Funds	\$38,606,690

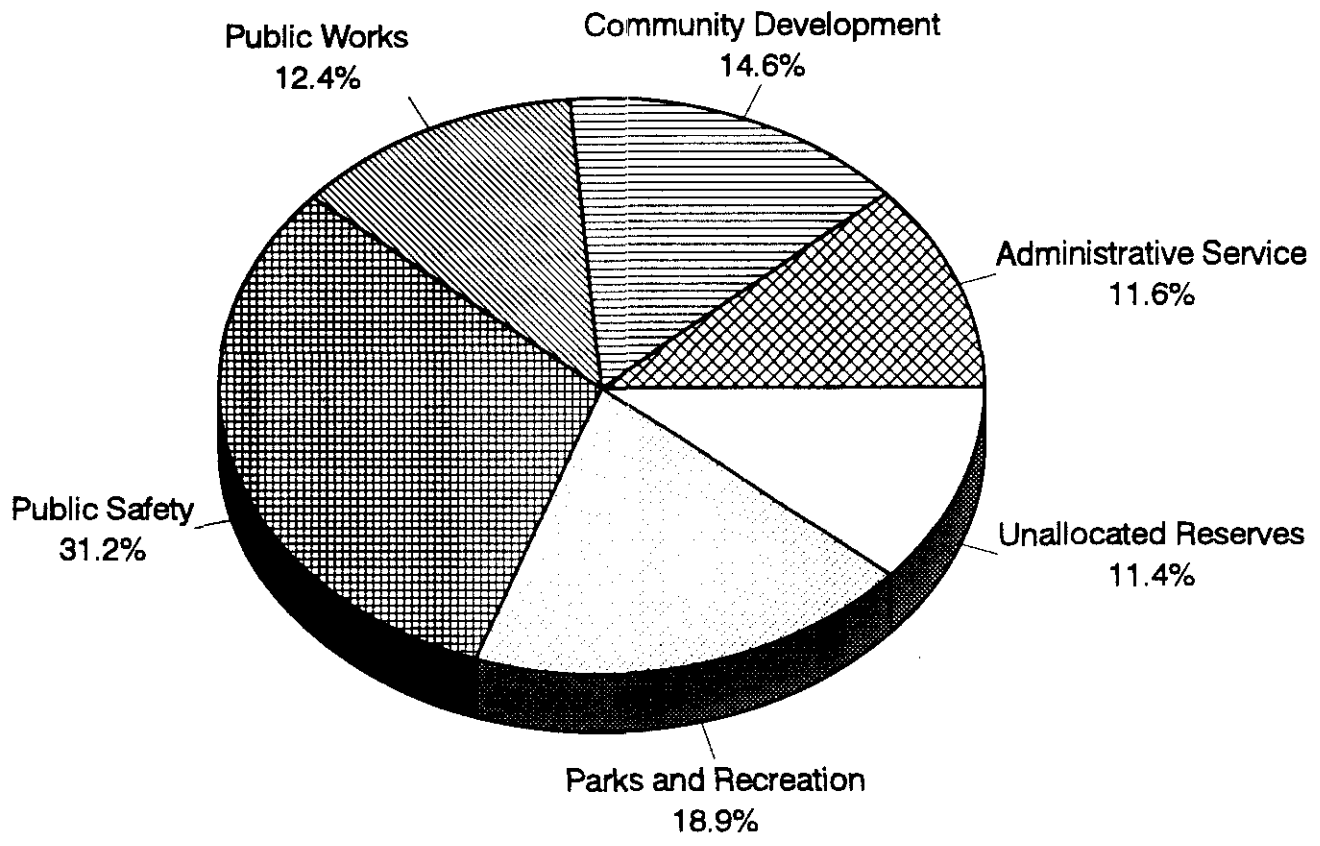
SUMMARY OF OPERATING APPROPRIATIONS

ALL FUNDS

ADMINISTRATIVE SERVICES	TOTALS
City Council	211,500
City Manager	810,300
Unallocated Reserve	3,319,500
Self Insurance	1,188,000
City Clerk	398,100
Personnel	307,300
Information Resources	780,000
Finance Administration	879,850
ADMINISTRATIVE SERVICES	7,894,550
COMMUNITY DEVELOPMENT	
Community Development Administration	527,200
Economic Development	220,900
Development Services	881,900
Advance Planning/ Special Studies	271,300
Engineering	1,804,400
Building and Safety	726,600
TOTAL COMMUNITY DEVELOPMENT	4,432,300
PUBLIC WORKS	
Public Works Administration	463,400
General Services	1,162,900
Street Maintenance	2,293,150
Property Management	1,268,500
Transportation	4,829,900
Solid Waste Management	610,200
Vehicles	212,800
TOTAL PUBLIC WORKS	10,840,850
PUBLIC SAFETY	
Police Services	9,078,900
Fire Protection	35,000
TOTAL PUBLIC SAFETY	9,113,900
PARKS AND RECREATION	
Parks Administration	477,850
Recreation	2,117,100
Parks Maintenance	2,534,500
Aquatics	490,900
Emergency Preparedness	152,700
Community Development Block Grant	552,040
TOTAL PARKS AND RECREATION	6,325,090
TOTAL OPERATING APPROPRIATIONS ALL FUNDS	38,606,690



Summary of Operating Appropriations by Program for General Fund



Unallocated Reserves	\$3,319,500
Administrative Services	3,387,050
Community Development	4,283,300
Public Works	3,611,400
Public Safety	9,113,900
Parks and Recreation	5,523,050
Total Operating Appropriations for General Fund	\$29,238,200

SUMMARY OF OPERATING APPROPRIATIONS

GENERAL FUND

ADMINISTRATIVE SERVICES	TOTALS
City Council	211,500
City Manager	810,300
Unallocated Reserve	3,319,500
Self Insurance	0
City Clerk	398,100
Personnel	307,300
Finance Administration	879,850
Information Resources	780,000
TOTAL ADMINISTRATIVE SERVICES	6,706,550
COMMUNITY DEVELOPMENT	
Community Development Administration	527,200
Economic Development	220,900
Development Services/ Code Enforcement	881,900
Advance Planning/ Special Studies	271,300
Engineering	1,655,400
Building and Safety	726,600
TOTAL COMMUNITY DEVELOPMENT	4,283,300
PUBLIC WORKS	
Public Works Administration	463,400
Solid Waste Management	610,200
General Services	1,162,900
Vehicles	106,400
Property Management	1,268,500
TOTAL PUBLIC WORKS	3,611,400
PUBLIC SAFETY	
Police Services	9,078,900
Fire Protection	35,000
	0
TOTAL PUBLIC SAFETY	9,113,900
PARKS AND RECREATION	
Parks and Recreation Administration	477,850
Recreation	2,117,100
Parks Maintenance	2,284,500
Aquatics	490,900
Emergency Preparedness	152,700
TOTAL PARKS AND RECREATION	5,523,050
TOTAL OPERATING APPROPRIATIONS FOR GENERAL FUND	29,238,200



SANTA CLARITA

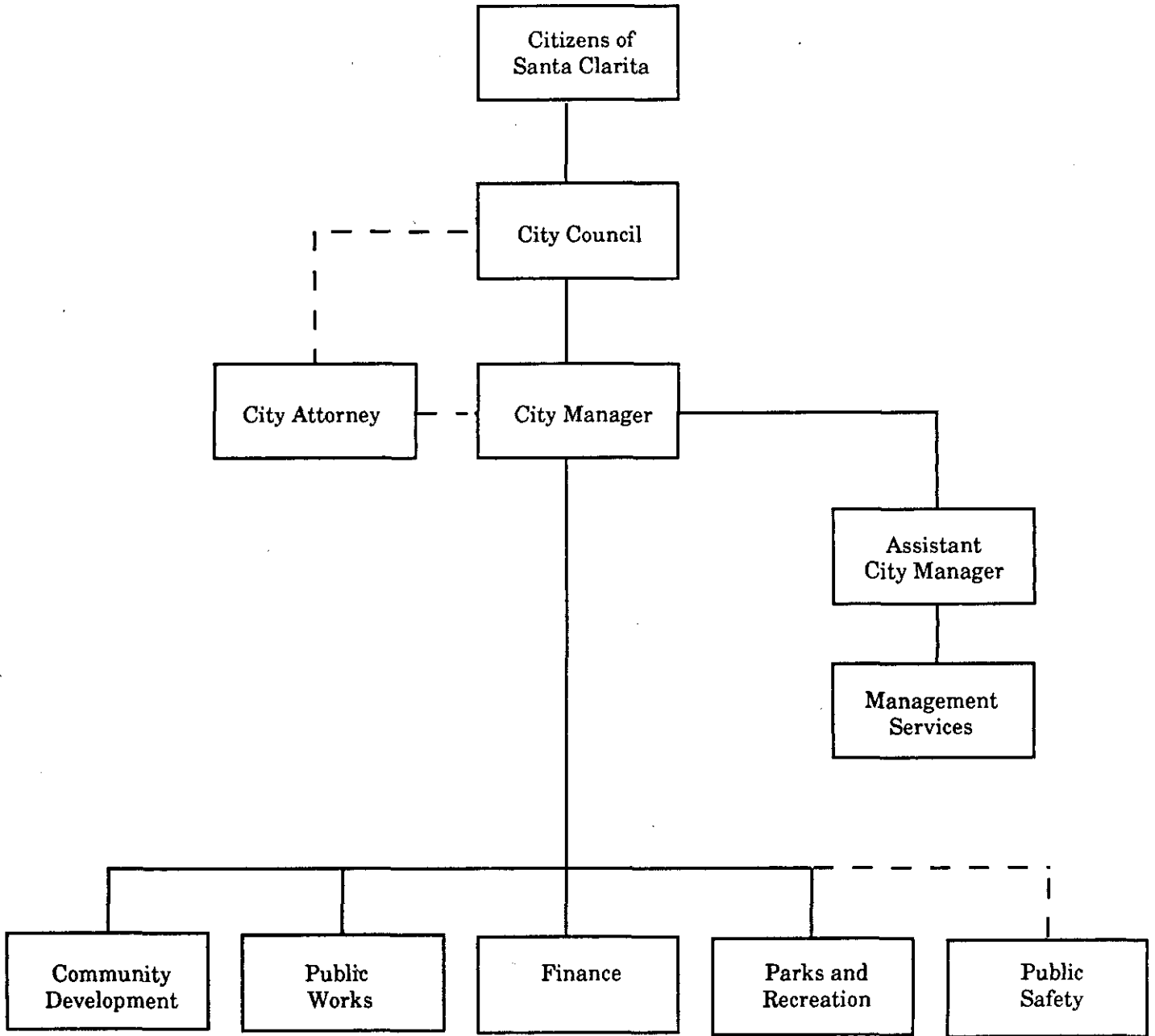
ANNUAL BUDGET
1993/94

STATEMENT

FUND NO.	FUND	JULY 1, 1993		ESTIMATED REVENUE	TOTAL RESOURCES AVAILABLE	OPERATING EXPENDITURES	CAPITAL PROJECTS	FUND TRANSFERS	JUNE 30, 1994	
		FUND BALANCE							PROJECTED FUND BAL.	
01	GENERAL FUND	2,690,180		28,628,750	31,318,930	29,238,200	950,000	436,300 (98,400)	1,567,030	
02	GAS TAX			2,520,000	2,302,000	2,550,400	50,000	298,400	0	0
05	TRAFFIC SAFETY	(218,000)		394,700	334,700	0	0	(334,700)	0	0
06	PARK IN-LIEU FEES	0		5,000	5,000	0	0	0	5,000	5,000
08	COUNTY AID TO CITIES	0		0	0	0	0	0	0	0
10	FEDERAL AID URBAN	0		0	0	0	0	0	0	0
12	CDBG GRANT	0		1,817,600	1,817,600	552,040	1,265,560	0	0	0
14	SB 821 BIKEWAY	0		47,500	47,500	0	0	0	0	47,500
16	TDA (ARTICLE 8)	1,501,200		2,404,800	3,906,000	0	3,100,000	(806,000)	0	0
17	PROP C	1,741,000		2,314,500	4,055,500	751,000	1,355,000	(604,400)	1,345,100	1,345,100
18	PROPOSITION A	0		1,570,300	1,570,300	0	0	(1,570,300)	0	0
24	STATE PARK GRANTS	851,300		2,235,000	2,235,000	250,000	1,890,000	0	95,000	95,000
26	SELF INSURANCE FUND	400,000		342,900	1,194,200	1,188,000	0	0	6,200	6,200
27	FLEET REPLACEMENT	0		221,300	621,300	0	0	(200,000)	421,300	421,300
28	PFA BOND	1,582,200		104,800	1,687,000	0	1,400,000	0	287,000	287,000
30	DEVELOPER FEES	0		338,100	338,100	0	100,000	0	238,100	238,100
40	ASSESSMENTS	0		500	500	0	0	0	0	0
41	BRIDGE/THOROUGHFARE	0		28,000	28,000	0	0	0	28,000	28,000
42	BRIDGE /THOROUGHFARE	0		115,000	115,000	0	0	0	115,000	115,000
43	BRIDGE/THOROUGHFARE	0		80,000	80,000	0	0	0	80,000	80,000
44	DRAINAGE BENEFIT	0		7,800	7,800	0	0	0	0	0
55	TRANSPORTATION	0		3,937,300	3,937,300	4,742,000	940,000	1,570,300	1,036,000	1,036,000
								606,000		
								604,400		
15	AIR QUALITY	0		130,000	130,000	130,000	0	0	0	0
	TOTALS	8,547,880		47,183,850	55,731,730	38,606,690	11,050,560	604,400	6,074,480	6,074,480



City of Santa Clarita Organizational Chart



CITY OF SANTA CLARITA

ANNUAL BUDGET

1993/1994

**AUTHORIZED PERMANENT FULL-TIME AND PART-TIME POSITIONS
IN THE CITY OF SERVICE BY PROGRAM**

	<u>1992/93</u>	<u>1993/94</u>	
			<u>Funded</u> <u>Unfunded</u>
<u>CITY COUNCIL</u>			
City Council (P/T)	5	5	
Total Part-Time	5	5	
<u>CITY MANAGER</u>			
City Manager	1	1	
Public Information Officer	1	1	
Administrative Assistant	1	1	
Total Full-Time	3	3	
<u>MANAGEMENT SERVICES</u>			
<u>ADMINISTRATION</u>			
Assistant City Manager	1	1	
Administrative Assistant	1	1	
Administrative Aide	1	1	
Administrative Clerk	0	1	
Clerk Typist	2	1	
<u>PERSONNEL</u>			
Personnel Manager	1	1	
Personnel Analyst	1	1	
Personnel Technician	1	1	
Secretary	1	1	
<u>CITY CLERK</u>			
City Clerk	1	1	
Deputy City Clerk	1	1	
Clerk Typist	1	2	
Receptionist Clerk	1		1
Administrative Clerk (P/T)	1	1	



	<u>1992/93</u>	<u>1993/94</u>	
		<u>Funded</u>	<u>Unfunded</u>
<u>INFORMATION RESOURCES</u>			
Information Resources Manager	1	1	
Information Analyst	1		1
Information Specialist	2	3	
Information Assistant	1	1	
Graphic Artist	1	1	
Graphic Technician	<u>1</u>	<u>1</u>	
Total Full-Time	20	20	2
Total Part-Time		1	
<u>FINANCE</u>			
Director of Finance	1	1	
Administrative Assistant	1	1	
Executive Secretary	1	1	
Accounting Clerk	4	4	
Accounting Manager	1	1	
Accountant	2	2	
Cashier	<u>1</u>	<u>1</u>	
Total Full-Time	11	11	
<u>COMMUNITY DEVELOPMENT</u>			
<u>ADMINISTRATION</u>			
Deputy City Manager	1	1	
Administrative Assistant	1	1	
Executive Secretary	1	1	
<u>DEVELOPMENT SERVICES</u>			
City Planner	1	1	
Principal Planner	1		1
Senior Planner	1	1	
Associate Planner	2	2	
Assistant Planner II	2	2	
Assistant Planner I	2	2	
Planning Technician	2	2	
Secretary	1	1	
Administrative Clerk	1		1
Receptionist Clerk	0	1	

	<u>1992/93</u>	<u>1993/94</u>	
		<u>Funded</u>	<u>Unfunded</u>
<u>ADVANCE PLANNING</u>			
Principal Planner	1		1
Senior Planner	2	1	1
Associate Planner	1	1	
Assistant Planner II	3	3	
<u>ECONOMIC DEVELOPMENT</u>			
Economic Development Coordinator	1	1	
Assistant Planner II	1	1	
Administrative Clerk	1		1
<u>CODE ENFORCEMENT</u>			
Senior Code Enforcement Officer	1	1	
Code Enforcement Officer	2	2	
Secretary	1	1	
<u>ENGINEERING</u>			
City Engineer	1	1	
Engineer	3	3	
Associate Engineer	6	4	2
Assistant Engineer	4	4	
Engineering Technician	2	2	
Engineering Aide	1		1
Traffic Engineer	1	1	
Associate Traffic Engineer	1	1	
Assistant Traffic Engineer	2	2	
Senior Public Works Inspector	1	1	
Public Works Inspector	3	3	
Secretary	1	1	
Clerk Typist	1	1	
<u>BUILDING AND SAFETY</u>			
Building Official	1	1	
Senior Building Engineer	1	1	
Associate Engineer	1	1	
Assistant Engineer	2		2
Senior Building Inspector	1	1	
Building Inspector	2	2	
Supervising Permit Specialist	1	1	



	<u>1992/93</u>	<u>1993/94</u>	
		<u>Funded</u>	<u>Unfunded</u>
Permit Specialist	2	1	1
Secretary	1	1	
Clerk Typist	1	1	
Receptionist Clerk	<u>1</u>	<u>1</u>	
Total Full-Time	71	61	11

PUBLIC WORKS

ADMINISTRATION

Deputy City Manager	1	1	
Administrative Assistant	1	1	
Executive Secretary	1	1	
Secretary	1	1	
Administrative Analyst	1	1	
Receptionist Clerk	1	1	

SOLID WASTE

Solid Waste Coordinator	1	1	
Solid Waste Analyst	2	2	
Clerk Typist	1	1	

TRANSIT

Transportation Manager	1	1	
Transit Analyst	1	2	

STREET MAINTENANCE

Street Supervisor	1	1	
Secretary	1	1	
Street Maintenance Worker	11	11	
Crew Leader	2	2	

GENERAL SERVICES

General Services Manager	1	1	
Purchasing Agent	1	1	
Buyer	1	1	
Materials Clerk	1	1	
Building Maintenance Worker I	2	1	1
Crew Leader	1	1	

	<u>1992/93</u>	<u>1993/94</u>	
		<u>Funded</u>	<u>Unfunded</u>
Secretary	1	1	
Clerk Typist	1	1	
Vehicle Technician	1	1	
Vehicle Maintenance Mechanic	<u>1</u>	<u>1</u>	—
Total Full-Time	38	38	1

PARKS, RECREATION AND COMMUNITY SERVICES

ADMINISTRATION

Director of Parks, Rec. Comm. Serv.	1	1	
Executive Secretary	1	1	
Administrative Clerk	1	1	
Administrative Assistant	1	1	
Administrative Analyst (CDBG)	1	1	
Administrative Assistant (P/T)	1	1	

EMERGENCY PREPAREDNESS

Emergency Preparedness Coordinator	1	1	
Recreation Coordinator	1	1	

RECREATION

Parks/Recreation Superintendent	1	1	
Secretary	1	1	
Clerk Typist	1	1	
Receptionist Clerk	1	1	
Recreation Coordinator	8	7	1
Recreation Supervisor	3	3	

AQUATICS

Recreation Coordinator	1	1	
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PARKS MAINTENANCE

Parks/Recreation Superintendent	1	1	
Secretary	1	1	
Clerk Typist	1	1	



	<u>1992/93</u>	<u>1993/94</u>	
		<u>Funded</u>	<u>Unfunded</u>
Park Development Supervisor	1	1	
Park Development Coordinator	1	1	
Trails Coordinator	1	1	
Park Supervisor	3	3	
Crew Leader	3	3	
Groundskeeper II	6	6	
Groundskeeper I	3	3	
Building Maintenance Worker III	2	2	
Building Maintenance Worker I	<u>3</u>	<u>3</u>	
Total Full-Time	49	48	1
Total Part-Time	1	1	
Total Full-Time	189	179	13
Total Part-Time	18	7	