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GLOSSARY OF BUDGET TERMS

Appropriation - An authorization by the City Council to make expenditures and to incur obligations for a specific purpose within a specific time frame.

Assessed Valuation - A dollar value placed on real estate or other property by Los Angeles County as a basis for levying property taxes.

Audit - A view of the City's accounts by an independent auditing firm to substantiate fiscal year-end fund, salaries, reserves and cash on hand.

Beginning/Ending (Unappropriated) Fund Balance - Unencumbered resources available in a fund from the prior/current fiscal year after payment of the prior/current fiscal year's expenditures. This is not necessarily cash on hand.

Bond - A City may raise capital by issuing a written promise to pay a specific sum of money, called the face value or principal amount, at a specific date or dates in the future, together with periodic interest at a special rate.

Budget - A fiscal plan of financial operation listing an estimate of proposed appropriations or expenditures and the proposed means of financing them for a particular time period. The budget is proposed until it has been approved by the City Council. Santa Clarita's annual budget encompasses one fiscal year (July 1 through June 30.)

Capital Improvement - A permanent addition to the City's assets, including the design, construction, or purchase of land, buildings, or facilities, or major renovations of same.

Capital Improvement Program - A financial plan of proposed capital improvement projects with single-and multiple-year capital expenditures/expenses. The Capital Improvement Program plans for five years and is updated annually.

Capital Outlay - A budget appropriation category which budgets all equipment having a unit cost of more than \$500 and an estimated useful life of over one year.

Capital Projects - Physical structural improvements with a cost of \$5,000 or more and a useful life of one year or more. Examples include a new park, building modifications or road construction.

City Manager's Transmittal Letter - A general discussion of the approved budget. The letter contains an explanation of principal budget items and summaries.

Debt Service - Payment of the principal and interest on an obligation resulting from the issuance of bonds, notes, or Certificates of Participation (COP's).

Debt Service Requirements - The amount of money required to pay interest on outstanding debt and required contributions to accumulate monies for future retirement of term bonds.

Deficit - An excess of expenditures or expenses over revenues (resources).

Department - It is the basic unit of service responsibility encompassing a broad array of related activities.

Division - A subsection (or activity) within a department which furthers the objectives of the City Council by providing specific services.

Encumbrances - A legal obligation to pay funds, the expenditure of which has not yet occurred. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Expenditure - The actual spending of funds set aside by an appropriation.

Expense - The actual spending of Funds set aside by an appropriation.

Fiscal Year - A twelve-month period of time to which a budget applies. In Santa Clarita, it is July 1 through June 30.

Fund - An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created.

Fund Balance - The amount of financial resources available for use. Generally, this represents the detail of all the annual operating surpluses and deficits since the fund's inception.

General Fund - The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. This fund is used to offset the cost of the City's general operations. All revenues which do not have to be placed in a separate fund are deposited in the general fund. All expenditures must be made pursuant to appropriations which lapse annually and at the end of the fiscal year.

General Obligation Bond - Bonds used for various purposes and repaid by the regular (usually via the General Fund) revenue raising powers of the City.

Grant - Contributions, gifts of cash, or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant provided by the Federal Government.

Interfund Transfers - Monies transferred from one fund to another. Such money is transferred to finance the operations of another fund or to reimburse the fund for certain expenditures.

Internal Service Fund - An Internal Service Fund provides services to other City departments and bills the various other funds for services rendered, just as would private business.

Materials, Supplies, and Services - Expenditures for materials, supplies, and services which are ordinarily consumed within a fiscal year and which are not included in departmental inventories.

Municipal Code - A book that contains the City Council approved ordinances currently in effect. The Code defines City policy with respect to areas such as planning, etc.

Objectives - The expected results or achievements of a budget activity.

Operating Budget - Annual appropriation of funds for ongoing program costs, including salaries and benefits, services and supplies, debt service, capital outlay and capital improvements.

Operations and Maintenance - A section of the budget that addresses all the programs and day-to-day operating costs associated with the day-to-day operations of a division or a department.

Ordinance - A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless pre-empted by a higher form of law. An Ordinance has a higher legal standing than a Resolution.

Reimbursement - Payment of amount remitted on behalf of another party, department, or fund.

Reserve - An account used to record a portion of the fund balance as legally segregated for a specific use.

Resolution - A special order of the City Council which has a lower legal standing than an ordinance.

Revenues - Amount received for taxes, fees, permits, licenses, interest, intergovernmental sources, and other sources during the fiscal year.

Revenue Bonds - A type of bonds usually issued to construct facilities. The bonds are repaid from the revenue produced by the operation of these facilities.

Salaries and Benefits - A budget category which generally accounts for full-time and temporary employees, overtime expenses, and all employee benefits, such as medical, dental, and retirement.

Special Revenue Funds - This fund type collects revenues that are restricted by the City, State, or Federal Government as to how the City might spend them.

REVENUES

The City of Santa Clarita provides many services to its residents such as Police, Fire, Park and Recreation, Library Services, etc. These services are not without a cost to the taxpayer. It is the task of City officials to produce the necessary revenue to satisfy the ever-growing demand for local services.

The City of Santa Clarita receives revenue from many sources to offset the costs of its operations. Revenue is received from sales taxes, property taxes, and many other

sources. For each fiscal year, the City's revenues are estimated. This section will describe the 15 major revenue sources available to the City. The budget summaries will provide a more detailed breakdown of all revenues. The 15 major revenue sources are as follows:

- 1) Sales and Use Tax - Sales and use tax is imposed on retailers for the privilege of selling, at retail, within the City limits. This tax is based on the sales price of any taxable transaction of tangible personal property. The Bradley-Burns Uniform Local Sales and Use Tax Law, adopted in 1955, extends the authority to impose local sales tax to counties. One percentage point of the sales tax collected by the State Board of Equalization is allocated back to the City for general purposes.
- 2) Property Tax - Property tax is imposed on real property (land and permanently attached improvements, such as buildings) and tangible personal property located within the City. The tax comprises one percent of the assessed value of the property.
- 3) Highway Encroachment Permits - These fees are collected under the provisions of the City's Highways Permit Ordinance and defray the cost of services for processing, plan review, and inspection services of construction and/or encroachment within City streets. Types of projects would include new driveways, utility service cuts, bus benches, newspaper racks, movie company productions, parades, etc.
- 4) Interest - Interest income is earned as the City invests its idle funds in various investment media. The goal of the City's investment is to protect each investment while achieving the

- highest rate of return. The City Treasurer (Director of Finance) handles the City's investment portfolio.
- 5) Motor Vehicle In-Lieu - Motor Vehicle In-Lieu is a state vehicle license fee imposed on motorists for the privilege of operating a motor vehicle on the public highways. This fee is two percent of the depreciated interest value of all motor vehicles and is imposed "in-lieu" of a local property tax.
 - 6) Community Development Block Grant - The Community Development Block Grant (CDBG) program was designed by the Department of Housing and Urban Development (HUD) to revitalize low and moderate income areas within a city. The CDBG monies are restricted by specific provisions.
 - 7) Real Property Transfer Tax - One-half of the deed transfer tax collected by the County Recorder is remitted to the City. The tax is levied at the rate of \$.55 per \$500 of the face value of the deed.
 - 8) Transient Occupancy Tax - The Transient Occupancy Tax is 10 percent of the cost of a hotel room tax imposed on "transients" who occupy a room or rooms in a hotel, inn, motel, tourist home, or other lodging facility within the City's limits.
 - 9) State Gas Tax - The State Gas Tax is derived from State of California on gasoline purchases and is allocated, on a share basis, to cities. The Gas Tax revenues are restricted to the construction, improvements and maintenance of public streets.
 - 10) Business License Tax - The Business License Tax is imposed for the privilege of conducting business within the City. This is presently collected by Los Angeles County and redistributed to Santa Clarita.
 - 11) Building Permits - The City requires that building permits be obtained to ensure that structures meet specific standards. The City requires various construction permits for activities such as the installation of electric, plumbing and sewage facilities. The City charges a fee for issuing these permits in order to recover only the costs incurred.
 - 12) Code Fines - Fines for traffic violations, both moving and parking, are remitted to the City in which the violations occurred. This revenue includes monies collected by the courts for tickets written by the California Highway Patrol. Actual allocation of revenue is distributed by the courts.
 - 13) Franchise Tax - The Franchise Fee is imposed on various utilities and organizations which permit them to use and operate those facilities within the City.
 - 14) Subdivision Maps/Improvements - These fees are collected under the provisions of the City's Subdivision Ordinance tentative map approval from the Planning Commission. The fees cover processing plan review and inspection services for tract and parcel maps and street, sewer and storm drain improvements plans.
 - 15) Certificate of Compliance Fees - These are fees collected to defray the cost of processing and recording a certificate or conditional certificate of compliance. The certificate affirms the City's approval that lots which

were not shown on an approved tract, parcel map or record of survey are legal lots and may be sold, leased or financed provided certain development standards are followed.

16) Building and Safety Fees - These are fees collected under the provisions of the City's Building, Plumbing and Mechanical and Electrical Codes. These fees are paid by builders, developers and homeowners and defray the cost of services for processing, plan review and inspection of buildings, grading, swimming pools, patios, etc.

17) Animal Licenses - Provides for the fees paid to the City generated from the sale of animal licenses and violations from the Los Angeles County Department of Animal Care and Control.

18) Court Fines, Forfeitures and Penalties - Represents amounts received for fines in violation of City ordinances or penal code violations. Remittances are collected by the County and forwarded to the City.

19) Rental of City Hall Space - This account provides for amounts received from the rental of City Hall office space to Willdan and Associates and other lessees.

REVENUE FROM OTHER AGENCIES

20) State Trailer Coach In-Lieu Tax - Provides for amounts received from the State-collected In-Lieu taxes on trailer coaches.

21) State Cigarette Tax - Provides for funds received from the State for tax on cigarettes.

22) Off-Highway License Tax - This account provides for the amounts received from the State-collected In-Lieu taxes on off-highway vehicles.

SERVICES FOR CURRENT SERVICES

23) Variance Application Fees - A fee is paid for an application to vary from the standards of the Zoning Ordinance requirements.

24) Sales of Maps and Publications - Provides for the receipt of fees for the sale of various maps, publications and photocopies.

25) Industrial Waste Inspection Fees - Provides for the receipt of funds for industrial waste inspections by the County.

26) Parks and Recreation Use Fees - Fees collected from use of parks and participation in recreation activities.

OTHER REVENUES

27) Risk Management Claims Reimbursement - Monies received by City for reimbursement on insurance claims, accidents, recovery and other settlements.

28) Miscellaneous Revenues - This account provides for the fees collected for miscellaneous services, i.e., processing returned checks or photocopying documents.

29) County Aid to Cities (CATC) - This account provides for funds allocated by the County of Los Angeles for construction or maintenance on City streets that tie into the County Master Plan.

- 30) Federal Aid Urban (FAU) - These Federal Aid Urban Highway funds are on reserve with the Los Angeles County Transportation Commission (LACTC) allocated to the City for new construction projects. The expenditure of these funds must be approved in advance by LACTC.

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 (B&T) - 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.

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.

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.

Traffic Safety - To account for monies received from vehicle code fines. This fund is used to finance law enforcement expenditures.

Community Development Block Grant Funds (022) - This fund is used to account for monies received and expended by the City as a participant in the Federal Community Development Block Grant (CDBG) Program.

Gas Tax Fund (02) - This fund is used to account for monies received and expended from the State Gas Tax allocation. These monies are specified for work on street projects within the City.

FUND DESCRIPTIONS

The basic accounting and reporting entity for the City is a fund. A fund is "an independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created." Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The various funds are grouped in fund types and categories as follows:

GOVERNMENTAL FUNDS

- (A) General Fund (01) - The General Fund is used to account for the general operations of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
- (B) Special Revenue Funds - These funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Examples of Special Revenue Funds are:

Transportation Fund - This fund is used to account for monies received from the State of California under Article 8 of the Transportation Development Act (TDA) (a portion of sales tax (Proposition A) revenue restricted to fund transportation related activities). Examples of Transportation Tax Funds are: TDA, Prop A and Prop C.

(C)

Debt Service/General Government - These funds are used to account for the accumulation of resources for, and the payment of, general long-term principal and interest.

(D)

Capital Projects Fund (25) - The Capital Projects Fund accounts for the acquisition or construction of the City's major capital facilities.

PROPRIETARY FUNDS

(A)

Internal Service Funds - These funds are used to account for financing of goods and services provided by one department to other City departments on a cost-reimbursement basis.

City Self-Insurance Funds (026) - These funds are used to finance and account for the City's general, liability claim programs and property insurance programs.

OBJECT DESIGNATIONS

Line Item Title and Description

Personnel

| | |
|-----|--|
| 101 | <u>Salaries</u> Provides for compensation for full-time permanent employees |
| 102 | <u>Regular Part-Time Employees</u> Provides for compensation for all part-time employees |
| 103 | <u>Part-Time Employees</u> Provides for compensation for non-permanent employees working 1-20 hours per week |
| 110 | <u>Overtime</u> Provides compensation for any overtime throughout the year at one and one-half times the regular salary |
| 130 | <u>Health and Life Insurance</u> Provides for benefits for accidental death, dismemberment and life insurance for full-time permanent employees |
| 135 | <u>Life Insurance</u> Provides for City-paid benefit of life insurance |
| 140 | <u>Long-Term Disability Insurance</u> Provides for employee benefits for disability insurance |
| 145 | <u>Medicare Expense</u> All employees with hire dates of 4/1/86 and after must contribute 1.45% and City to match |
| 150 | <u>Workers Compensation</u> Provides for City-paid benefits pursuant to State law |
| 155 | <u>PERS</u> Provide for City-paid benefits for employee's retirement system |
| 160 | <u>Deferred Compensation</u> Provides for City-paid benefits for deferred compensation 457 plan |

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- 165 Unemployment Insurance
Provides for City-paid benefits for unemployment insurance
- Operations**
- 201 Publications and Subscriptions
Provides for publications and subscriptions of professional organizations
- 202 Travel and Training
Provides for all travel, conference, meeting and training sessions generally requested by the City and taken on City time
- 203 Membership and Dues
Provides for membership fees and dues of professional organizations
- 207 Relocation
Provides for relocation expenses incurred in moving
- 208 Education Reimbursement
Provides education reimbursement for employees development related to the improvement of the position. Generally requested by employee and taken on own time. Requires prior approval.
- 209 Automobile Allowance/Mileage
Provides for monthly automobile allowance and mileage reimbursement incurred in use of personal vehicle on City business
- 210 Office Supplies
Provides for the purchase of office supplies
- 211 Printing
Provides for outside printing
- 212 Postage
Provides for postal expenses for City mailings
- 213 Advertising
Provides for advertising and legal notices of various City activities

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- 215 Special Departmental Supplies
Provides special supplies specific to the individual department as opposed to general office supplies
- 220 Rent/Lease
Provides for rental or leases of buildings and structures required for City use or habitation
- 222 Furniture Rental
Provides for rental of furniture not owned by the City
- 223 Equipment Rental
Provides for rental of equipment not owned by the City
- 224 Machinery Rental
Provides for rental of machinery not owned by the City
- 227 Contractual Services
Provides for service rendered under contract with another entity
- 229 Appeals Filings
Provides for special appeals by the City to various County, state or other agencies
- 230 Professional Services
Provides for professional services/retainers
- 232 Promotion and Publicity
Provides for the expense of community events and the publicity of the City
- 240 Building Maintenance/Supplies
Provides for the costs of maintenance and supplies for City buildings and structures
- 243 Equipment Maintenance/Supplies
Provides for the costs of maintenance and supplies for City equipment
- 245 Vehicle Maintenance/Supplies
Provides for the costs of maintenance and supplies for City vehicles
- 250 Electric Utilities
Provides for electric service
- 251 Gas Utilities
Provides for gas service

- 252 Telephone Utilities
Provides for telephone service
- 253 Water Utilities
Provides for water service
- 290 Contingency
Provides for funds not appropriated to any particular
purpose or program to meet unanticipated emergencies
or needs
- 292 Payment to County
Provides funds to pay the County for original 6-month
costs of operating the City
- 294 Liability Expense
Provides funds to cover the City's portion of liability
expense which may occur as a result of claims against
the City
- 296 Unemployment Expense
Provides funds to cover the City's portion of
unemployment expense which may occur as a result of
claims against the City
- 298 Workers Compensation Expense
Provides funds to cover the City's portion of Workers
Compensation expense which may occur as a result of
claims against the City
- 350 Principle
Provides for payment of principle in relation to bonded
indebtedness
- 352 Interest Expense
Provides for payment of interest expense
- 354 Cost of Insurance
Provides for expenses incurred in issuance of bonded
indebtedness
- 356 Trustee Fee
Provides for expenses incurred by bond trustee in
relation to City bonded indebtedness

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Capital Outlay

- 401 Furniture and Fixtures
Provides for the purchase of office furniture and fixtures for City buildings and structures
- 402 Equipment
Provides for the purchase of equipment for use by City employees at City buildings, structures and locations
- 403 Machinery
Provides for the purchase of machinery for use by City employees at City buildings, structures and locations
- 405 Automotive Equipment
Provides for the purchase of automobile and automotive equipment required for City use
- 410 Land
Provides for the acquisition of land for City use
- 412 Buildings and Structures
Provides for the acquisition or construction costs of permanent buildings and structures for City use
- 415 Building Improvements
Provides for capital improvements to City owned buildings and structures
- 416 Improvements Other Than Buildings
Provides for capital improvements other than to City owned buildings and structures
- 420 Street and Road Improvements
Provides for the improvement costs to new or existing streets and roads

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APPENDIX

An Abbreviated History of Santa Clarita

The 1842 discovery of gold was the beginning of a transformation of the area of Santa Clarita, where the ancient Alliklik Indians, wild horses, Spanish explorers, and European colonists lived.

Many people migrated west to Santa Clarita Valley to seek their fortunes. Henry Mayo Newhall was among them, and in 1870 he started the valley on the road to modernization through his auctioneering and railroad interests.

After purchasing Rancho San Francisco (later known as Newhall Ranch) in 1875 Newhall sold a right-of-way to the Southern Pacific Railroad for \$1 and a town site known as Newhall for another dollar. Not only did it become a rail center, but the first commercially producing oil well began operation in Pico Canyon in 1875, followed by the state's first oil refinery in Railroad Canyon.

By the early 1900's, Hollywood studios were using the area's rugged canyons as locations for westerns.

The City of Santa Clarita was officially incorporated on December 15, 1987, after a ballot measure was passed by the City's residents. City formation was the direct result of a desire on the part of the citizenry for a responsive local government which would address important community issues and concerns. The City operates under a Council-Manager form of government and provides, either directly or under contract, a full range of municipal services including public safety, public works, parks and recreation, community development, etc.

Today, cameras still roll in the Valley for television shows, and films. But they now have an impressive company in the form of industrial, commercial and residential developments, with the focal point being the new City of Santa Clarita.

The Santa Clarita Valley has seven distinct communities. Each makes a special contribution to the Valley's vitality and unique rural-urban flavor.

SANTA CLARITA FACTS

Population: 147,228

Location: 35 miles northwest of Los Angeles and 40 miles east of the Pacific Ocean

Altitude: 1,200 to 1,400 feet above sea level

Climate: Mediterranean. Summers are warm, dry and sunny, with highs in the 90's and lows in the 60's. Winters are temperate and semi-moist, with highs in the 60's and lows in the 40's. Moderate rain of about 15 to 18 inches falls between November and March. The rest of the year, skies are mostly sunny.

Government: City Council - City Manager form of government

Area: 40 square miles

Transportation: The Valley is part of a comprehensive transportation network that links to every market in the world. Local, commuter and dial-a-ride bus service, LAX and Burbank Airport. City accessible via Highway 126, Golden State, and the Antelope Valley Freeways. The Southern Pacific Railroad has daily freight runs; and Amtrak, with stations in the adjacent San Fernando Valley, provides regular daily passenger service to key cities. The ports of Los Angeles and Long Beach are 50 and 60 miles south of the Valley respectively. Ventura and its nearby ports are 40 freeway miles northwest of the Valley.

Parks: There are a number of recreational and historical facilities located in the Santa Clarita Valley. Among them is Six Flags Magic Mountain Amusement Park. For water enthusiasts there is Castaic Lake, Lake Hughes, Lake Elizabeth, Lake Piru and Lake Pyramid. The Angeles National Forest, Placerita Nature Center, Saugus Train Station, William S. Hart Park Museum, Vasquez Rocks County Park, Bouquet Canyon Park, Canyon Country Park, Newhall Park, North Oaks Park, Old Orchard Park, Santa Clarita Park, Valencia Glen Park, and Valencia Meadows Park, are also available for hiking, picnicking and museum viewing. Frazier Park is available for ski enthusiasts.

Also located in Santa Clarita is the California Institute of the Arts, Canyon Theatre Guild, Disney Studios, Friendly Valley Golf Course, Valencia Country Club, and Vista Valencia Golf Course. This is one of the world's premier centers for study in the visual and performing arts. More than 500 public performances and exhibitions are staged each year.

Libraries: There are three county libraries that service the municipality of Santa Clarita (Newhall, Valencia, and Canyon Country libraries).

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BUDGET PROJECT TEAM

DEPARTMENT HEADS

George Carvalho, City Manager
Ken Pulskamp, Assistant City Manager
Jeff Kolin, Deputy City Manager/Director of Public Works
Lynn M. Harris, Deputy City Manager/Director of Community Development
Steve Stark, Director of Finance
Rick Putnam, Director of Parks, Recreation and Community Services

BUDGET OFFICERS

Dennis Luppens, Administrative Assistant - Appropriations
Barbara Boswell, Senior Accountant - Revenues

DEPARTMENT BUDGET OFFICERS AND ASSISTANTS

Mary Cusick, Clerk Typist/City Manager
John Danielson, Park Superintendent/Parks and Recreation
Carolynn W. Deller, Manager/Information Resources
Don Duckworth, Manager/Recovery Agency
Raquel Garcia, Administrative Assistant/Parks and Recreation
Jeanne Clift Geno, Information Assistant/Information Resources
Nina Giangreco, Graphics Specialist/Information Resources
Michele Hansen, Revenue Collector
Amelia Hutchinson, Administrative Assistant/Community Development
Lucy Lancaster, Secretary/Recovery Agency
Susie LaSoya, Accounting Manager
Gina Madden, Executive Secretary/Public Works
Terri Maus, Administrative Assistant/Public Works
Anthony Nisich, City Engineer/Community Development
Jenny Roney, Personnel Manager
Wayne Weber, Park Planner
Stephanie Williams, Administrative Aide/City Manager

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CITY COUNCIL AND COMMISSIONS

Santa Clarita City Council

Mayor George Pederson
Mayor Pro Tem Jo Anne Darcy
Councilmember Carl Boyer
Councilmember Janice H. Heidt
Councilmember Hamilton C. Smyth

Parks, Recreation & Community Services

Maria Aguilar, Commissioner
Todd D. Longshore, Commissioner
George Stigile, Commissioner
Laurene Weste, Chairmember
Jeff Wheeler, Commissioner

Planning Commission

Louis Brathwaite, Commissioner
Jerry Cherrington, Commissioner
David Doughman, Commissioner
Pat Modugno, Commissioner
Jack Woodrow, Commissioner

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California Society of Municipal Finance Officers

Certificate of Award
Excellence in Operational Budgeting 1993-94

Presented to

City of Santa Clarita

This certificate recognizes the achievement of excellence in Operational Budgeting and reflects a highly professional budget document and the underlying budgeting process through which the budget is implemented.



Charles Jones
Co-Chair, Budgeting & Financial Management

Leslie Jones
Co-Chair, Budgeting & Financial Management

Wm T. Hahn
President

February 28, 1994
Date

Dedicated to Excellence in Municipal Financial Management