



# User's Guide

## Budget and CIP Guide

### **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 document is specifically designed to provide clear and accurate information to the community with respect to how its local government is organized and operates. The five-year CIP provides a comprehensive capital planning document and a context for future capital budget allocations.

The City of Santa Clarita's Municipal Code requires the City Manager to present a balanced Budget in which ongoing revenues match or exceed ongoing expenditures to the City Council each year. This document authorizes appropriations or eligible expenditures for the City's fiscal year, which runs from July 1 to June 30 of the following year.

### **Budget & Five-Year CIP Preparation**

The Budget is prepared each year by the City Manager's Office and the Administrative Services Department, in cooperation with other City departments and other agencies which receive public funds. The five-year CIP is prepared each year by the Transportation & Engineering Services Department, the City Manager's Office and the Administrative Services Department. The CIP preparation process has been integrated into the budget process.

In December of every year, each department is presented with a *Budget Preparation Manual*, and the Finance Division provides estimated revenues for the coming year as well as year-end projected revenues for the current fiscal year. Department

expenditure and CIP requests are prepared reflecting these projected revenue trends and estimates. The departments then submit their proposed budgets for the coming fiscal year to the City Manager in March. Budget review is the responsibility of a Budget Committee. In March and April, the City Manager's Office analyzes each individual budget and either approves, denies or revises the requested funding amounts.

In late March, the City Manager and staff begin reviewing the department budgets, item by item, meeting with department heads and budget officers, department by department, to justify their budgets for the coming year. Department representatives are asked questions about their planned expenditures, previous year expenditures, staffing levels, program efficiency and so on. Often, budgets are modified during this process. If a department is asked to make adjustments, the budget request must then be resubmitted for final review by the end of April. The final product becomes part of the draft, proposed Annual Budget & Five-Year CIP document presented to the City Council.

Budget study sessions are conducted with the City Council in the months of May and June. Citizens have an opportunity to comment on the draft document during public hearings held in mid-June. During the budget study session and the public participation period, the draft Annual Budget & Five-Year CIP document may be revised or amended to reflect spending priorities that may differ from those presented in the original draft document. The final Annual Budget with the corresponding CIP budget is adopted by resolution of the City Council and takes effect on July 1. Once adopted, the City of Santa Clarita has a new operating budget and fiscal plan for the coming year and a five-year plan for capital spending.

Below is a calendar in which the process of planning and preparing the Annual Budget and Five-Year CIP Document is outlined:

<b>Budget Calendar 2000-2001</b>	
December 15	• Budget instructions distributed
February 18	• Estimate of current year end and 1998-99 revenue estimates due
March 10	• Departmental budget packages due
March 20-24	• First round budget discussions
April 3	• Capital Improvement Projects funding meeting
April 3-7	• Adjustments made, outstanding issues resolved
May 9	• Budget & CIP presented to Council for review
May 16	• Council Budget Study Session
June 1	• Budget presentation to Parks & Recreation Commission
June 6	• Council Budget Study Session
June 6	• Budget presentation to Planning Commission
June 13	• Public Hearing of Formal Budget, CIP and CDBG
June 20	• Council Budget Study Session
June 27	• Budget & CIP Adoption

**Level of Control and Changes to Adopted Budget**

For the ensuing fiscal year, the City adopts an annual budget by June 30. From the effective date of the budget, the amounts stated as proposed expenditures become appropriations for the various City departments and capital improvement projects. These formal budgets are employed as a management control device during the year for the General Revenue Fund and all Special Revenue Funds. Over the past eight years, the City has prepared a line-item detail, which lists each account group within each of the three expenditure 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.

Budgetary control, the level at which expenditures cannot legally exceed the appropriated amount, is exercised at the

category level. Administrative policies provide guidelines on budget transfers and the authorization necessary to implement transfers. Generally, there are two types of budget transfers:

Budget Adjustment: This is a transfer that does not change the total appropriated amount within a fund and does not require Council action. Depending upon the budget category affected by the transfer, approval may be granted at the City Budget Officer or City Manager level.

Department heads have discretion to reapportion funds between certain line items within a program but may not exceed total appropriated amounts for each category.

Additional expenditures for capital outlay items must be approved by the City Manager and City Council. Funds appropriated for salaries and benefits may not be expended for any other purpose without the approval of the City Manager.

The City Manger may transfer funds within and between programs and departments. Increases to the Travel & Training or Legal Services objects require approval of the City Manager or designee.

**Budget Amendment:** This is an adjustment to the total appropriated amount within a fund which was not included in the original budget. These supplemental appropriations require formal action by the City Council. Types of modifications can be categorized as follows:

- Unanticipated revenue, which was not projected in the budget, may be appropriated by Council for expenditure in the year received.
- Prior year reserves or fund balances may be appropriated to fund items not previously included in the adopted budget. Reserves/fund balances exceeding minimum amounts required by administrative policies may be appropriated if it is determined to be in the best interest of the City. The City Council must also appropriate reserves in case of emergencies or unusual circumstances.
- Transfers between funds require formal action by the City Council.

Unexpended appropriations automatically lapse at the end of the fiscal year, and are included in the ending fund balance calculations within each fund.

## **Document Organization**

### ***Introductory Sections***

As indicated in the Table of Contents, the City of Santa Clarita's Annual Budget and Five-Year CIP document consists of fourteen main sections and nine subsections. The first four sections serve as both an introduction and overview of the

Annual Budget and Five-Year CIP preparation process and contents.

The City Manager's Transmittal letter to the City Council outlines the key contents of the Fiscal Year 2000-2001 Budget and Fiscal Years 2001-05 CIP. The fiscal health of all the fund types, as well as the City as a whole, is also discussed.

The summaries provide an easy-to-read overview of the City's revenues and expenditures, while this User's Guide provides an introduction to the City of Santa Clarita and an explanation of how to use this 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 eight sections represent the main body of the Annual Budget. These sections contain all six City departments, Public Safety, and the Santa Clarita Redevelopment Agency budget. Each of these sections begins with an overview of the department and budget summaries. Each program has a narrative page outlining the program's purpose, primary activities, performance goals, performance measures and a three year budget history.

### ***Five-Year Capital Improvement Program Sections***

These sections contain detailed information about the capital improvement projects that the City plans to initiate over the next five years. Each project information sheet includes the project name, number and location (written and visual), a brief description of the project, a statement of justification, and a breakdown of project costs by typical expenditure category and a

breakdown of project funding by source. Examples of a department's program budget and a CIP project information sheet follows.

**Appendix**

The Appendix contains additional information to further assist the reader. The primary account code numbers and designations are listed for further understanding of budgeted items, and budgetary and financial vocabulary found throughout the Annual Budget and Five-Year CIP document is included in the Glossary of Terms.

**Example of a Program Budget:**

<b>Funding Source: General Fund</b>		
<b>Account Number: 1200 1</b>		
<b>Personnel</b>		
① 7011	Permanent Employees	601,070
7015	Temporary Employees	16,100
7017	Overtime	1,500
7101	Health & Welfare	40,190
7110	Life Insurance	115
7115	Long-Term Disability Insurance	② 3,545
7120	Medicare	8,950
7130	Worker's Compensation	9,730
7140	PERS	78,570
7150	Deferred Compensation	16,500
7160	Unemployment Taxes	2,160
<b>Total Personnel</b>		<b>778,430</b>
<b>Operations &amp; Maintenance ③</b>		
7301	Publications & Subscriptions	4,980
7302	Travel & Training	35,900
7303	Membership & Dues	4,650
7305	Education Reimbursement	2,200
7306	Auto Allowance & Mileage	13,020
7307	Office Supplies	2,730
7308	Printing	6,405
7309	Postage	1,155
7310	Advertising	35,000
7312	Special Supplies	5,000
7320	Promotion & Publicity	2,100
7373	Telephone Utility	1,600
8001	Contractual Services	2,070
8110	Professional Services	181,000
8117	Graphic Design Services	36,000
8200	Legal Services	90,000
8610	Equipment	17,800
8801	Computer Replacement	7,800
8802	Insurance Allocation	28,200
<b>Total Operations &amp; Maintenance</b>		<b>477,610</b>
<b>Total 2000/01 Budget :</b>		<b>1,256,040</b>

① Account Code- the first four numbers indicate the department and division/subdivision. The second set of four numbers indicates a specific line item.

② Appropriation- for fiscal year.

③ Category- the budget is divided into three categories: Personnel, Operations & Maintenance and Capital Outlay. Each department is required to stay within the category allocation. (The City Council program does not have a Capital Outlay category.)

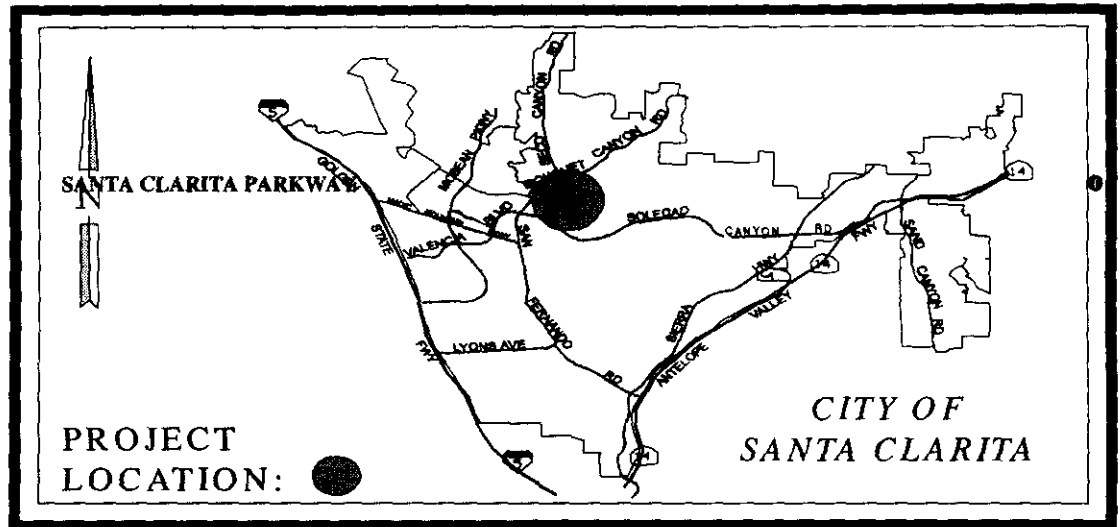
④ Bottomline- total appropriation for the budget program.

**Example of a capital project information sheet:**

**Project Information**

**Project Name:**

**Project Location:**  
From Bouquet Canyon Road to Soledad Canyon Road.



**Description:** This project will design and construct improvements identified in an agreement between Los Angeles County and various developers involved in the Second Access Group. It also includes improvements in the Bouquet Canyon Bridge & Thoroughfare District. Project formerly known as Rio Vista/Santa Clarita Parkway.

**Justification:** This project will improve traffic circulation in area that will be impacted by new development.

**Project Status:** In Progress. **Department:** Transportation & Engineering Services **Project Manager:** Chris Price

**Project Cost Est. (\$):**

<u>Expenditure Category:</u>	<u>Prior Years</u>	<u>1997/98</u>	<u>1998/99</u>	<u>1999/00</u>	<u>2000/01</u>	<u>2001/02</u>	<u>Total</u>
Environmental	\$150,000	\$	\$ 400,000	\$	\$	\$	550,000
Design/Plan Review	200,000	250,000	600,000	1,000,000			2,050,000
Right-Of-Way							
Construction					8,000,000	10,000,000	18,000,000
Inspection & Admin.					150,000	150,000	300,000
Contingency		100,000			850,000	850,000	1,800,000
<b>Total Costs</b>	<b>\$350,000</b>	<b>\$ 350,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 9,000,000</b>	<b>\$ 11,000,000</b>	<b>\$ 22,700,000</b>

**Project Funding:**

<u>Funding Source:</u>	<u>Prior Years</u>	<u>1997/98</u>	<u>1998/99</u>	<u>1999/00</u>	<u>2000/01</u>	<u>2001/02</u>
<b>Total</b>						
Bouquet B & T	\$150,000	\$ 250,000	\$	\$	\$	\$ 400,000
2nd Access Group	200,000	100,000				300,000
Unfunded			1,000,000	1,000,000	9,000,000	11,000,000
<b>Total Costs:</b>	<b>\$350,000</b>	<b>\$ 350,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 9,000,000</b>	<b>\$ 11,000,000</b>

**Impact on Operations:** Ongoing street sweeping.

- **Project Number - S0003 S** = Categorical location of capital project.  
0 = The area of the City in which the project is located.  
003 = The assigned project number (assigned in order according to area).
- **Project Cost Est. (\$):** This area shows a detail of the costs of the project by year and expenditure category. In the case of annual projects, the previous expenditure category reflects the total investment of previous annual projects.

**Category Abbreviations:**

B = Beautification & Landscaping	R = Resource Management & Conservation	0 = Citywide
C = Circulation	S = Streets & Bridges	1 = Valencia
F = Facilities & Buildings	T = Trails & Transit	2 = Newhall
M = Maintenance	E = Emergency	3 = anyon Country
P = Parks & Recreation		4 = Saugus

# Budget Guidelines & Principles

## I. City Government Reporting Entities and Services

The budget includes all of the funds and account groups of the City of Santa Clarita. The City provides the following municipal services either directly or through contracts with the County of Los Angeles or private entities:

- Building Permit/Plan Approval
- Community Development
- Emergency Services
- Engineering
- Parks & Trails Maintenance
- Planning/Zoning
- Public Safety (Police/Fire)
- Recreation Services
- Street Maintenance
- Transit Service

## II. Financial Structure

### A. Accounting System and Budgetary Control

In developing and evaluating the City's accounting systems, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: 1) the safeguarding of assets against loss from unauthorized use or disposition; and 2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: 1) the cost of a specific control feature should not exceed the benefits likely to be derived; and 2) the evaluation of costs and benefits require estimates and judgments by management.

All evaluations of the City's system of internal control will continue to occur within the above framework. The City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

**B. Fund Descriptions**

The City's accounting records are organized and operate on a "fund" basis, which is the basic fiscal accounting entity in governmental accounting. Each fund is designed by fund type and classification:

**Governmental Funds** - General, Special Revenue, Debt Service and Capital Projects

**Proprietary Fund** - Enterprise and Internal Service

**Fiduciary Funds** - Trust and Agency

**Account Groups** - General Fixed Assets and General Long-Term Debt

**C. Governmental Funds**

Governmental Funds are used to account for the City's expendable financial resources and related current liabilities, except for those accounted for in proprietary funds. The basic financial statements necessary to fairly present financial position and operating results for governmental funds are the balance sheet and the statement of revenues, expenditures, and changes in fund balance. Governmental funds are maintained using the modified accrual basis of accounting.

**General Fund** - accounts for all the general revenue of the City not specifically levied or collected for other City funds and for expenditures related to the rendering of general services by the City.

**Special Revenue Fund** - account for the proceeds of specific revenue sources that are restricted by law or administrative action for specified purposes.

**Debt Service Fund** - account for accumulation of resources for, and payment of, interest and principal on long-term debt.

**Capital Project Fund** - account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

**D. Proprietary Funds**

Generally accepted accounting principles applicable to a private commercial business are applicable to proprietary funds of a governmental entity. The accrual basis of accounting is utilized. The



measurement focus is based upon a determination of net income, financial position and cash flows. Accordingly, basic financial statements are required, such as balance sheet, statement of revenues, expenses and changes in retained earnings (deficit), and the statement of cash flows.

**Enterprise Fund** - accounts for operations that are financed and operated in a manner similar to private enterprises, where the intent of City Council is that the cost and expense, including depreciation and amortization, of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**Internal Service Fund** - account for activities involved in rendering services to departments within the City. Costs of materials and services used are accumulated in these funds and are charged to the user departments as such goods are delivered or services rendered.

#### **E. Fiduciary Funds**

Fiduciary Funds are maintained to account for assets held by the City in a trustee capacity for individuals, private organizations, other governments and other funds.

**Expendable Trust Fund** - account for assets and activities restricted to specific purpose in accordance with a trust agreement.

**Agency Funds** - account for assets held by the City as an agent for the City employees deferred compensation plan and assets held by the City as agent for the Community Facilities District 92-1.

#### **F. Account Groups**

Account Groups are used to establish accounting control and accountability for the City's general fixed assets and general long-term debt.

**General Fixed Assets Account Group** - account for long-term assets of the City, except for those accounted for in proprietary fund types.

**General Long-Term Account Group** - account for long-term debt of the City, except for debt accounted for in proprietary fund types.

### **III. Budget Policies and Procedures**

#### **A. Policy**

The City Manager shall submit a proposed budget to the City Council each year. It is the stated policy of the Council and City Manager that *ongoing revenues match or exceed ongoing appropriations.*

#### **B. Budget Basis**

The budgets of general government type funds (for example, the general fund itself, and gas tax funds) are prepared on a modified accrual basis. Briefly, this means that obligations of the City are budgeted as expenses, but revenues are recognized only when measurable and available.

The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases this conforms to the way the City prepares the budget. One exception is the treatment of compensated absences. Compensated absences, including accrued but unused holiday, administrative leave, compensatory time and vacation leave, are treated slightly different in the budget than in the CAFR.

#### **C. Responsibility**

The department heads are responsible for preparing their budgets in accordance with the guidelines provided by the City Manager and Budget Officer. The Administrative Services Department provides cost experience data as required by City departments. The Director of Administrative Services prepares all revenue, debt service and reserve estimates.

#### **D. Budget Preparation**

The process of developing the operating budget begins officially in January of each year. The budget preparation process provides department heads an opportunity to examine programs; to propose changes in current services; to recommend revisions in organizations and methods; and to outline requirements for capital outlay items.

#### **E. Operating Budget**

Ongoing operating costs should be supported by ongoing, stable revenue sources. This protects the City from fluctuating services levels and avoids

crises when one-time revenues are reduced or removed. Listed below are some corollaries to this policy:

- Fund balances or contingency accounts should be used only for one-time expenditures, such as capital equipment and capital improvements.
- Ongoing maintenance costs, such as street resurfacing and trail maintenance, should be financed through recurring operating revenues rather than through bond issuance.
- In addition, at least \$1 million of transportation related funding shall annually fund the annual overlay and slurry program.
- Fluctuating federal grants should not be used to fund ongoing programs.

#### **F. Revenue Policies**

A diversified and stable revenue system will be maintained to ensure fiscal health and absorb short run fluctuations in any one revenue source. User fees for all operations will be examined and adjusted annually to ensure that fees cover the direct and, where appropriate, indirect costs of service.

Development fees for one-time capital expenditures attributed to new development will be reviewed annually to ensure that fees match development related expenditures.

The City Manager shall review the encumbrances and continuing appropriations to be submitted to the City Council for approval from one fiscal year to the next fiscal year. These encumbrances and continuing appropriations shall become a part of the City budget.

#### **G. Debt Management**

Short-term borrowing or lease/purchase contracts should be considered for financing major operating capital equipment when City Manager along with the City's financial advisor determines that this is in the City's financial interest. Significant lease/purchase decisions should have the concurrence of the appropriate department head and Administrative Services Director.

## **H. Capital Budget**

The Five-Year Capital Improvement Plan shall be prepared and updated each year. Although this plan may include "unfunded" projects that carry out the City's strategic and general plans, it must also include a capital spending plan that identifies projects that can be completed with known funding sources. Each department must, when planning capital projects, estimate the project's impact on the City's operating budget.

Amendments to capital appropriations fall under the same guidelines as changes to the operating budget, with one exception: any project change exceeding 20 percent of the original contract price or \$100,000 must receive specific City Council approval. This approval can be by motion rather than resolution and may accompany a recommendation for award of bid, change order or other Council action. While this approval is not a strict legal requirement, it serves to keep the Council informed on capital activity and funding, and ensures that revisions of project priorities are in line with Council expectations.

## **I. Budget Review**

During the budget review phase, the City Manager's Office, in conjunction with Department of Administrative Services, analyzes new positions, operating and capital budget requests. This information is then compiled and presented to the Budget Officer. The budget team, comprised of the Budget Officer, Director of Administrative Services, Accounting Manager, and a Management Analyst, conduct meetings with each department to review their estimated expenditures for the current fiscal year and the proposed base line requests and enhancements for the proposed budget year. At the completion of these meetings, the Department of Administrative Services again compiles all the financial data and presents the proposed budget to the Budget Officer for final review and budget preparation.

## **J. Budget Adoption**

The City Manager presents, via publicly noticed study sessions, the budget to the City Council. A public hearing is held and, after modifications and revisions, the budget is adopted by resolution.

## **K. Budget Implementation**

A budgetary control system will be maintained to ensure compliance with the budget. The Department of Administrative Services is responsible for setting up the budget for tracking purposes and is charged with ensuring funds availability during the year to cover expenditures and

appropriations. Reports comparing the budget with expenditures are generated and sent to departments on a monthly basis.

#### **L. Budget Revision**

The City Council approves total budgeted appropriations throughout the year. Actual expenditures may not exceed budgeted appropriations at the category level (e.g., Personnel, Operations & Maintenance and Capital Outlay). The City Manager or his designee is authorized to transfer budgeted amounts at the category level. The City has the following programs accounted for through its governmental funds: general government, public safety, public works, parks and recreation, community development and capital expenditures. Use of unappropriated reserves must be specifically approved by the City Council.

### **IV. Financial Policies**

#### **A. General**

The financial policies establish the framework for overall fiscal planning and management. The policies set forth guidelines for both current activities and long range planning. The policies will be reviewed annually to assure the highest standards of fiscal management.

#### **B. Overall Goals**

The overall financial goals underlying these financial policies are:

**Fiscal Conservatism:** To ensure that the City is at all times in a solid financial condition. This can be defined.

**Cash solvency** - the ability to pay bills.

**Budgetary solvency** - the ability to balance the budget.

**Long run solvency** - the ability to pay future costs.

**Service level solvency** - the ability to provide needed and desired services.

**Flexibility:** to ensure that the City is in a position to respond to changes in the economy or new service challenges without an undue amount of financial stress.

Adherence to the Highest Accounting and Management Practices: as set by the Governments Finance Officers' Association standards for financial reporting and budgeting, by the Governmental Accounting Standards Board and other professional standards.

**C. Cash Management**

**1. Purpose**

An investment policy has been adopted by resolution and is reviewed each year. The investment policy provides guidelines for the prudent investment of temporary idle cash and outlines the policies for maximizing the efficiency of the cash management system. The ultimate goal is to enhance the economic status of the City while protecting its pooled cash.

**2. Objective**

The cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the City to invest funds to the fullest extent possible. The City attempts to obtain the highest yield obtainable as long as investments meet the criteria established for safety and liquidity.

**3. Policy**

In order to maximize interest earnings, the City commingles the cash of all funds, except those funds held in trust for the City by various financial institutions in accordance with applicable trust agreements related to debt issues. Interest revenue derived from commingled cash is allocated monthly to the participating funds based on the relative cash balance of each fund.

**4. Procedures**

Criteria for selecting investments and the order of priority are:

- Safety The safety and risk associated with an investment refers to the potential loss of principal, interest or a combination of these amounts. The City only operates in those investments that are considered very safe and are allowable under Government Code Section 53601.
- Liquidity This refers to the ability to "cash in" at any moment in time with a minimal chance of losing some portion of

principal or interest. Liquidity is an important investment quality especially when the need for unexpected funds occasionally occurs.

- Yield This is the dollar earnings an investment can provide, and sometimes is described as the rate of return.

## 5. **Debt Administration**

In May 1991, the City entered into a master lease and option to purchase agreement in the amount of \$2,150,000 for the lease of thirteen buses. As of June 30, 2000, the master lease obligation aggregated \$284,106.

In October 1991, the Public Financing Authority Revenue Bonds-Series 1991 were issued in the amount of \$22,940,000. This was the City's first rated bond issue in which Standard and Poor assigned an A- Bond rating to the City of Santa Clarita. In August 1997, the City refinanced these bonds, which were insured with a AAA rating. As of June 30, 2000, the City's obligation for Public Financing Authority Revenue Bonds- Series 1991 is \$19.67 million.

In October 1991, the City entered into a lease with an option to purchase agreement in the amount of \$4,895,000 for the lease of sixteen buses from Los Angeles County Transportation Commission (LACTC). The balance of the LACTC lease obligation as of June 30, 2000, equals \$2.015 million.

In October 1992, the City received a distribution of loan proceeds totaling \$2,557,436 from the Price Company. This money has been used for the acquisition of certain infrastructure improvements surrounding the Price Club. Payments are due quarterly and will equal 70% of the sales tax revenue generated monthly from the operation of the Price Club Center. The payments will be made for 30 years. As of June 30, 2000, the City's obligation for the note payable is approximately \$3 million.

In January 1998, the City entered into a lease with option to purchase agreement with Kansas State Bank of Manhattan for \$1,539,232 for the purchase of four commuter buses. The term of the lease is twelve years with annual payments of \$166,870. As of June 30, 2000, the balance of this lease is \$1,176,110.

In July 1998, the City entered into a lease with an option to purchase agreement with the Marquette National Bank for \$420,000 for the purchase of a telephone system. The term of the

lease is seven years with annual payments of \$69,073, beginning July 1999. As of June 30, 2000, the balance of this lease is \$350,927.

In December 1998, the City entered into a lease with option to purchase agreement in the amount of \$3,121,780 for the lease of six buses. The term of the agreement is twelve years with annual payments of \$260,148 beginning in December 1999. As of June 30, 2000, the balance of this lease is \$2,973,057.

#### **6. Risk Management**

The City is self insured for the first \$250,000 on each general liability claim against the City. Third party coverage is currently maintained for general liability claims greater than \$250,000 up to a limit of \$15,000,000 and all workers' compensation claims. The City has a Safety Committee to promote safe and healthy work practices. The objectives of the Committee include identifying, reviewing, and correcting unsafe conditions and practices, establishing employee safety training programs, and promoting a system of communications with employees regarding safety and health matters. In addition, the City maintains a comprehensive risk assessment program and annual hazard survey to identify areas that may pose liability issues. Furthermore, the City has a policy of vigorously defending claims filed against Santa Clarita and continues to maintain an excellent loss history.

#### **7. Annual Audit**

Sound accounting practices suggest that an annual audit is a prudent business decision. The City requires an annual audit by a qualified independent accountant of the books of account, financial records, inventories and reports of all City officers and employees involved in the handling of financial matters. In compliance with the requirement of an annual audit, Moreland and Associates, a firm of Certified Public Accountants, completed the audit for the fiscal year ending June 30, 1999.



# Annual Appropriations Limit

The Appropriations Limit, established by the State of California per Article XIII B of the California State Constitution, sets a limit for the annual appropriations of tax proceeds for all municipalities.

Article XIII B was recently amended by Proposition 111 to change the method of calculating the annual appropriations limit. Prior to Proposition 111, the annual appropriations limit was adjusted annually by the change in the cost of living or by the change in California per capita personal income, whichever was less, and by the percentage change in the population of the City.

Under the new guidelines set forth by Proposition 111, the annual appropriations limit will not exceed a base year adjusted by the change in population of the City or the County combined with either the change in California per capita personal income or the change in the local assessment roll due to local nonresidential construction. Proposition 111 also changed the base year for all municipalities to 1986-87.

Starting with a base year limit of \$47,350,022 for 1986-87 and increasing it to the 1999-00 limit by using the guidelines set forth in Proposition 111, the calculation would be as follows:

Fiscal Year	Prior Year's Limit	Add Change in Personal Income		New Base	Add Change in Population		Appropriations Limit
1986-87							47,350,022
1987-88	47,350,022	3.47%	1,643,046	48,993,068	12.82%	6,280,911	55,273,979
1988-89	55,273,979	4.66%	2,575,767	57,849,746	12.29%	7,109,734	64,959,480
1989-90	64,959,480	5.19%	3,371,397	68,330,877	5.85%	3,997,356	72,328,233
1990-91	72,328,233	4.21%	3,045,019	75,373,252	4.75%	3,580,229	78,953,481
1991-92	78,953,481	4.14%	3,268,674	82,222,155	7.01%	5,763,773	87,985,928
1992-93	87,985,928	(.64%)	(563,110)	87,422,818	2.67%	2,334,189	89,757,007
1993-94	89,757,007	2.72%	2,441,391	92,198,398	1.18%	1,087,941	93,286,339
1994-95	93,286,339	0.71%	662,333	93,948,672	3.94%	3,701,578	97,650,250
1995-96	97,650,250	4.72%	4,609,092	102,259,342	(.52%)	(531,749)	101,727,593
1996-97	101,727,593	4.67%	4,750,679	106,478,272	1.54%	1,639,765	108,118,037
1997-98	108,118,037	4.67%	5,049,112	113,167,149	1.13%	1,278,789	114,445,938
1998-99	114,455,938	4.15%	4,749,921	119,205,859	9.69%	11,551,048	130,756,907
1999-00	130,756,907	4.53%	5,923,288	136,680,195	2.37%	3,098,939	139,779,134
2000-01	139,779,134	4.91%	6,863,155	146,642,289	3.39%	4,738,513	151,380,802

RESOLUTION NO. 00-93

A RESOLUTION OF THE CITY COUNCIL  
OF THE CITY OF SANTA CLARITA, CALIFORNIA,  
APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT  
FOR THE FISCAL YEAR 2000-2001

The City Council of the City of Santa Clarita hereby resolves as follows:

SECTION 1: The City Council of the City of Santa Clarita hereby finds and determines:

A. That the Department of Finance has notified the City of the change in the California per capita personal income and such change is 4.91% for the prior calendar year.

B. That the City also has the option to use the change in the local assessment roll due to local nonresidential construction in lieu of the California per capita personal income change; however, the State nor the County of Los Angeles has this information at this time.

C. That the Department of Finance has notified the City of the change in population of the City and the entire Los Angeles County in which the City has the option to use the greater percentage change, which change is an increase of 3.39% for the City of Santa Clarita for the prior calendar year.

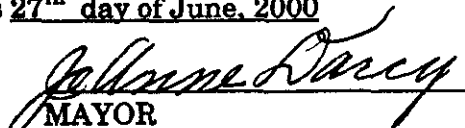
D. That, pursuant to California Constitution Article XIII B, Section 1 and Government Code sections 7900 *et seq.*, and pursuant to the guidelines set forth by Proposition 111, the City appropriations limit must be adjusted for changes from the base year of 1986-87 to the fiscal year ending June 30, 2000, by the changes in the California per capita personal income and in population.

E. That the appropriations limit documentation applicable to this Resolution has been available for public inspection for fifteen days prior to approval by the City Council, pursuant to Government Code section 7910.

SECTION 2. That the appropriations limit for the City of Santa Clarita for fiscal year ending June 30, 2001 is \$151,380,802.

SECTION 3. That the City Clerk shall certify to the adoption of this Resolution.

PASSED, APPROVED AND ADOPTED this 27<sup>TH</sup> day of June, 2000

  
MAYOR

ATTEST:



CITY CLERK

STATE OF CALIFORNIA        )  
COUNTY OF LOS ANGELES    ) ss  
CITY OF SANTA CLARITA     )

I, Sharon L. Dawson, City Clerk of the City of Santa Clarita, do hereby certify that the foregoing Resolution was duly adopted by the City Council of the City of Santa Clarita, at a regular meeting thereof, held on the 27<sup>th</sup> day of June, 2000, by the following vote of the Council:

AYES:            COUNCILMEMBERS :   **FERRY, KELLAR, WESTE, SMYTH, DARCY**

NOES:            COUNCILMEMBERS :   **NONE**

ABSENT:          COUNCILMEMBERS :   **NONE**

*Sharon L. Dawson*  
CITY CLERK

RESOLUTION NO. 00-92

A RESOLUTION OF THE CITY COUNCIL OF THE  
CITY OF SANTA CLARITA ADOPTING  
THE ANNUAL BUDGET FOR FISCAL YEAR 2000-2001  
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, 2000, and ending June 30, 2001, 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

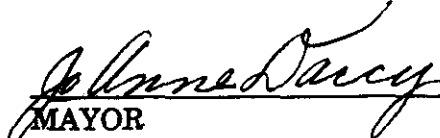
WHEREAS, the City Manager has caused the proposed document to be corrected to reflect the changes ordered by the City Council.

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


Section 1. The budget, incorporated herein by reference, is adopted by Resolution as the Annual Budget for the City of Santa Clarita for Fiscal Year commencing July 1, 2000, and ending June 30, 2001.

Section 2. There is hereby appropriated to each account set forth in said budget, incorporated herein by reference, the sum shown for such account in the 2000-2001 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 items within an account will exceed the amount budgeted therefore without prior approval of the City Manager.

APPROVED AND ADOPTED this 27<sup>TH</sup> day of June, 2000.

  
MAYOR

ATTEST:

  
CITY CLERK

STATE OF CALIFORNIA )  
COUNTY OF LOS ANGELES ) ss  
CITY OF SANTA CLARITA )

I, Sharon L. Dawson, City Clerk, of the City of Santa Clarita, do hereby certify that the foregoing Resolution was duly adopted by the City Council of the City of Santa Clarita, at a regular meeting thereof, held on the 27<sup>th</sup> day of June, 2000, by the following vote of the Council:

AYES: COUNCILMEMBERS: **FERRY, KELLAR, WESTE, SMYTH, DARCY**

NOES: COUNCILMEMBERS: **NONE**

ABSENT: COUNCILMEMBERS: **NONE**

*Sharon L. Dawson*  
CITY CLERK

**RESOLUTION NO. 00-94**

**A RESOLUTION OF THE CITY COUNCIL  
OF THE CITY OF SANTA CLARITA  
ADOPTING THE 2001-2005  
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM**

WHEREAS, a proposed Five-Year Capital Improvement Program for the City of Santa Clarita was submitted to the City Council and is on file in the City Clerk's Office; and

WHEREAS, the City of Santa Clarita's Planning Commission on June 6, 2000 determined that the proposed 2001-2005 Five-Year Capital Improvement Program is consistent with the City's General Plan; and

WHEREAS, procedures for adoption of the Five-Year Capital Improvement Program have been duly taken; and

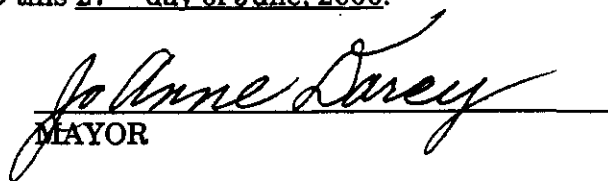
WHEREAS, the City Manager has made certain revisions, corrections, and modifications to reflect the changes ordered by the City Council.

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


SECTION 1. The Capital Improvement Program presented to Council on June 27 2000, is adopted subject to the incorporation of Council's comments, as the 2001-2005 Five-Year Capital Improvement Program for the City of Santa Clarita.

SECTION 2. The City Clerk shall certify to the adoption of this resolution and certify this record to be a full true, correct copy of the action taken.

PASSED, APPROVED, AND ADOPTED this 27<sup>TH</sup> day of June, 2000.

  
MAYOR

ATTEST:

  
CITY CLERK

STATE OF CALIFORNIA )  
COUNTY OF LOS ANGELES ) ss  
CITY OF SANTA CLARITA )

I, Sharon L. Dawson, City Clerk, of the City of Santa Clarita, do hereby certify that the above and foregoing Resolution was duly adopted by the City Council of the City of Santa Clarita at a regular meeting thereof, held on the 27<sup>th</sup> day of June, 2000 by the following vote of Council:

AYES: COUNCILMEMBERS: **FERRY, KELLAR, WESTE, SMYTH, DARCY**

NOES: COUNCILMEMBERS: **NONE**

ABSENT: COUNCILMEMBERS: **NONE**

  
\_\_\_\_\_  
CITY CLERK



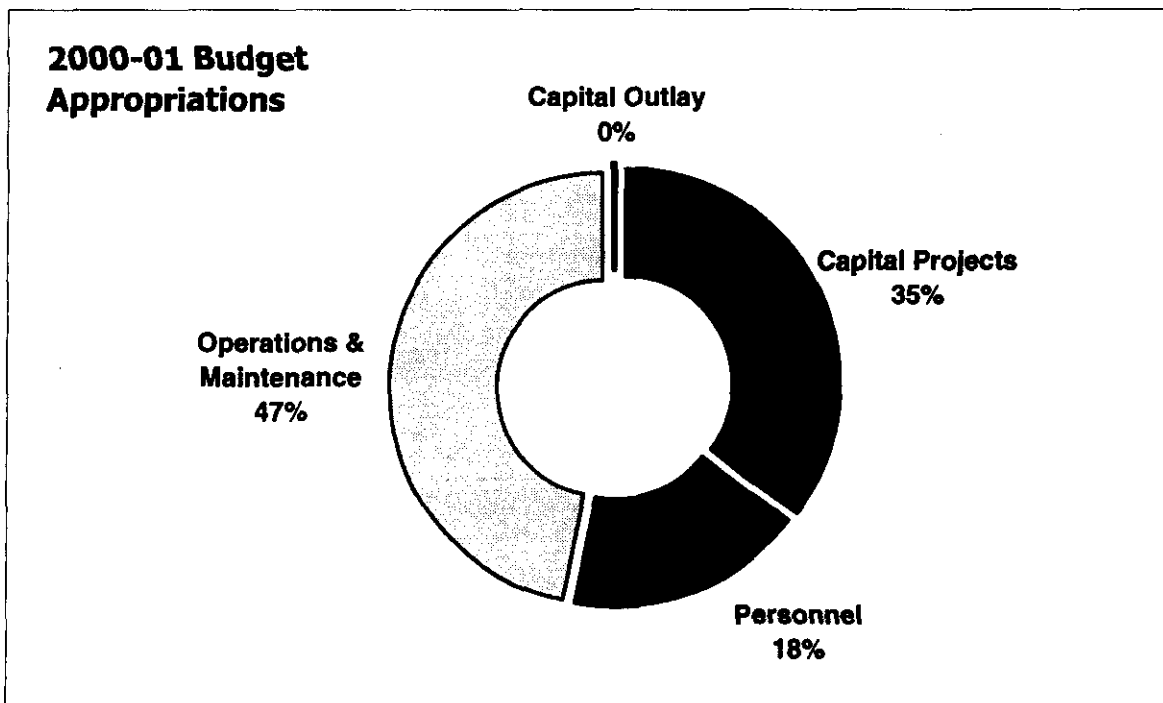




SUMMARIES &  
REVENUES

# Budget Summary

Category	Budget
Capital Projects	\$40,634,993
Personnel	\$20,477,625
Operations & Maintenance	\$53,690,392
Capital Outlay	\$360,200
<b>Total Appropriations</b>	<b>\$115,163,210</b>

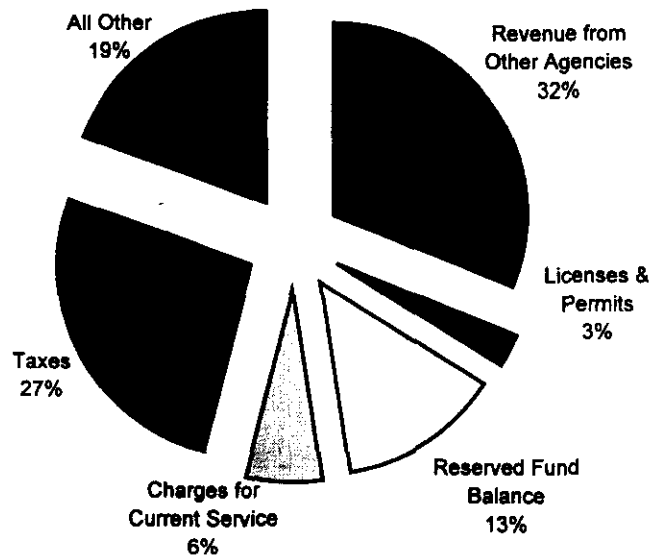


# All Funds - Operating Appropriations

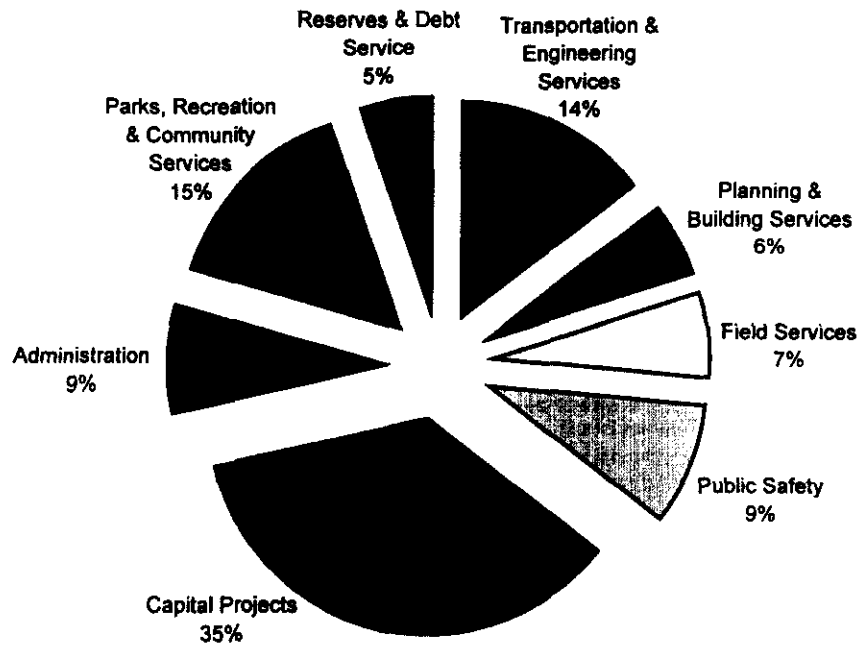
	1998/99 Actual	1999/00 Estimate	2000/01 Budget
<b>City Manager's Office</b>			
City Council	\$165,744	\$175,425	\$173,325
City Manager	1,562,287	1,695,713	1,846,855
Reserves & Debt Service	294,211	1,353,815	5,772,835
Human Resources	472,359	504,945	499,520
City Clerk	280,336	449,440	298,955
Self Insurance	751,602	817,700	821,500
Economic Development	687,229	643,668	620,595
<b>Total</b>	<b>4,213,768</b>	<b>5,640,706</b>	<b>10,033,585</b>
<b>Administrative Services</b>			
Administration	335,156	459,845	417,990
Finance	1,536,712	1,932,849	1,749,145
Technology Services	1,601,370	2,004,999	1,903,040
Grants Administration/CDBG	505,718	699,804	1,501,000
<b>Total</b>	<b>3,978,956</b>	<b>5,097,497</b>	<b>5,571,175</b>
<b>Planning &amp; Building Services</b>			
Administration	522,354	599,545	714,290
Planning	717,363	1,589,252	1,382,390
Building & Safety	1,364,855	2,040,697	2,047,585
Code Enforcement	289,758	504,361	478,365
Environmental Services	608,874	1,346,386	1,155,810
GIS	0	0	737,550
<b>Total</b>	<b>3,503,204</b>	<b>6,080,241</b>	<b>6,515,990</b>
<b>Transportation &amp; Engineering Services</b>			
Administration	433,176	646,027	571,730
Engineering	1,488,267	2,106,705	2,226,385
Traffic Engineering	1,001,012	1,640,411	1,276,490
Transit	10,812,100	17,438,036	10,922,175
GIS/Stormwater	213,712	669,484	0
Special Districts	1,755,544	1,685,872	1,464,150
<b>Total</b>	<b>15,703,811</b>	<b>24,186,535</b>	<b>16,460,930</b>
<b>Field Services</b>			
Administration	396,822	371,130	376,170
Street Maintenance	2,710,710	2,528,958	2,117,955
Vehicle Maintenance	343,622	416,395	450,320
Stormwater Utility/Field Activities	627,845	757,065	732,690
General Government Facilities Maintenance	1,068,817	1,562,776	1,427,445
Urban Forestry	810,118	968,121	993,240
Park Facilities	1,029,505	1,332,661	1,353,455
Property Management	230,281	120,610	119,455
<b>Total</b>	<b>7,217,720</b>	<b>8,057,716</b>	<b>7,570,730</b>
<b>Public Safety</b>			
Police Services	9,615,285	10,638,157	10,818,145
Fire Protection	32,019	32,019	35,000
<b>Total</b>	<b>9,647,304</b>	<b>10,670,176</b>	<b>10,853,145</b>
<b>Parks, Recreation &amp; Community Services</b>			
Administration	540,792	909,209	730,390
Recreation	3,350,106	3,781,564	3,975,140
Parks	6,845,296	8,651,762	9,625,382
Community Services	2,630,423	3,782,524	3,191,750
<b>Total</b>	<b>13,366,617</b>	<b>17,125,059</b>	<b>17,522,662</b>
<b>Total All Funds</b>	<b>\$57,631,380</b>	<b>\$76,857,930</b>	<b>\$74,528,217</b>

# 2000-01 Budget Summary - All Funds

## Where the Money Comes From



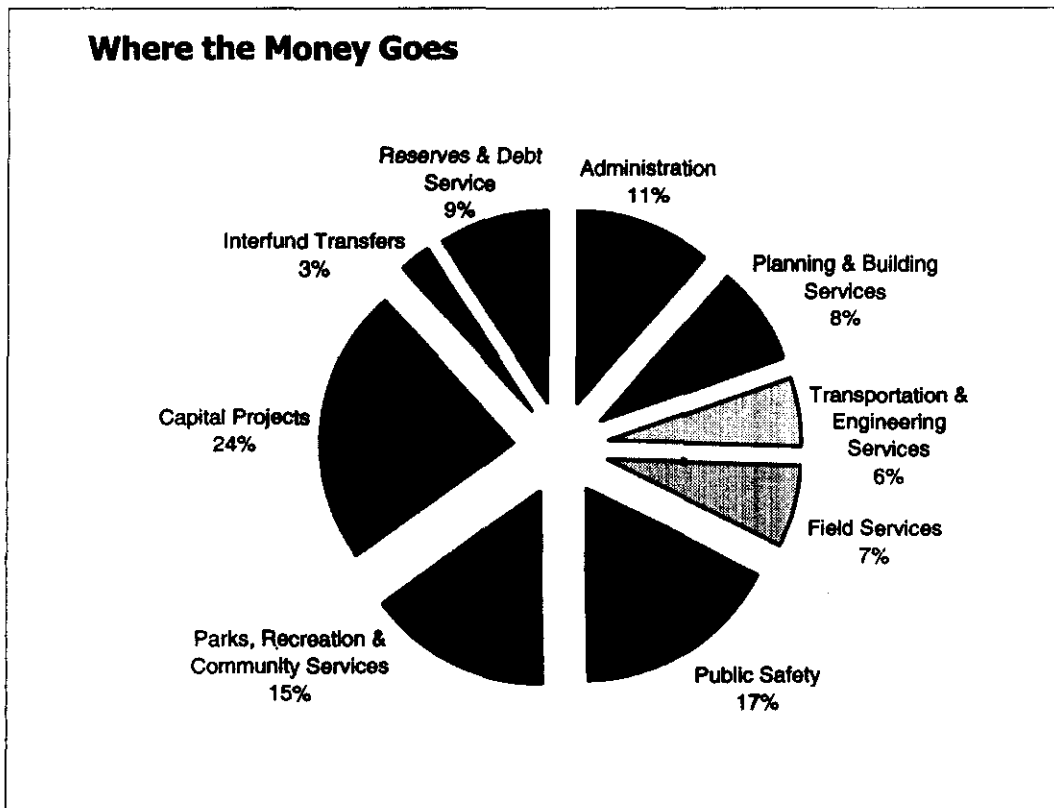
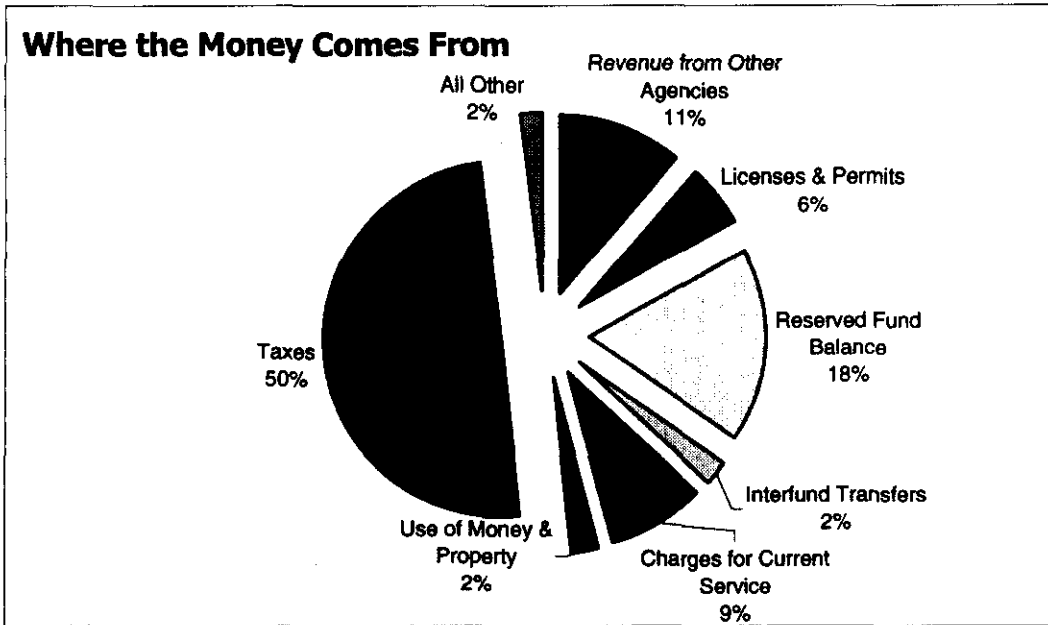
## Where the Money Goes



# General Fund - Operating Appropriations

	1998/99 Actual	1990/00 Estimate	2000/01 Budget
<b>City Manager's Office</b>			
City Council	165,744	175,425	\$173,325
City Manager	1,562,287	1,695,713	1,846,855
Reserves & Debt Service	294,211	1,353,815	5,772,835
Human Resources	472,359	504,945	499,520
City Clerk	280,336	449,440	298,955
Economic Development	687,229	643,668	620,595
<b>Total</b>	<b>3,462,166</b>	<b>4,823,006</b>	<b>9,212,085</b>
<b>Administrative Services</b>			
Administration	335,156	459,845	417,990
Finance	1,432,901	1,763,733	1,658,645
Technology Services	1,504,172	1,900,999	1,623,040
<b>Total</b>	<b>3,272,229</b>	<b>4,124,577</b>	<b>3,699,675</b>
<b>Planning &amp; Building Services</b>			
Administration	522,354	599,545	714,290
Planning	717,363	1,589,252	1,382,390
Building & Safety	1,364,855	2,020,697	2,047,585
Code Enforcement	289,758	504,361	478,365
Environmental Services	285,483	354,385	600,250
<b>Total</b>	<b>3,179,813</b>	<b>5,068,240</b>	<b>5,222,880</b>
<b>Transportation &amp; Engineering Services</b>			
Administration	424,699	636,027	571,730
Engineering	1,448,267	1,856,485	2,099,650
Traffic	927,191	1,311,333	1,097,940
<b>Total</b>	<b>2,800,157</b>	<b>3,803,845</b>	<b>3,769,320</b>
<b>Field Services</b>			
Administration	396,822	371,130	376,170
Vehicle Maintenance	343,622	416,395	450,320
General Government Facilities Maintenance	897,056	1,251,348	1,047,785
Urban Forestry	810,118	968,121	952,905
Park Facilities	1,029,505	1,332,661	1,353,455
Property Management	230,281	120,610	119,455
<b>Total</b>	<b>3,707,404</b>	<b>4,460,265</b>	<b>4,300,090</b>
<b>Public Safety</b>			
Police Services	9,615,285	10,638,157	10,818,145
Fire Protection	32,019	32,019	35,000
<b>Total</b>	<b>9,647,304</b>	<b>10,670,176</b>	<b>10,853,145</b>
<b>Parks, Recreation &amp; Community Services</b>			
Administration	540,792	909,209	730,390
Recreation	3,350,106	3,781,564	3,975,140
Parks	1,879,961	2,513,833	2,400,120
Community Services	1,674,910	2,531,310	2,427,835
<b>Total</b>	<b>7,445,769</b>	<b>9,735,916</b>	<b>9,533,485</b>
<b>Total General Funds</b>	<b>\$33,514,842</b>	<b>\$42,686,025</b>	<b>\$46,590,680</b>

# 2000-01 Budget Summary - General Fund



# Statement of Fund Balance

## 1998-99

Fund No.	Fund	July 1, 1998		Total		Operating Expenditures		Capital Projects		Operating Transfers		June 30, 1999	
		Balance	Fund Balance	Revenue	Resources Available	Operating Expenditures	Capital Projects	Operating Transfers Out	Operating Transfers In	Fund Balance			
001	General Fund	18,117,798	46,189,330	64,307,128	35,329,029	5,443,985	3,486,603	1,999,980	22,047,491				
052	PFA Capital Projects	701,850	0	701,850	0	0	701,850	0	0				
101	Ofc of Criminal Justice	0	223,608	223,608	220,672	0	0	30,000	32,936				
102	HOME Program	426	88,865	89,291	25,894	0	0	0	63,397				
103	Federal Aid Urban	(35,480)	9,115	(26,365)	479,823	65,322	0	0	(91,687)				
104	CDBG	0	1,138,059	1,138,059	5,731	903,275	0	0	(245,039)				
105	1994 Earthquake Fund	1,395,385	(467,727)	927,658	0	0	0	0	921,927				
106	Economic Dev. Admin Grant	(59)	498,331	498,272	0	498,331	0	0	(59)				
107	Hazard Mitigation Grant	0	(17,854)	(17,854)	0	12,723	0	0	(30,577)				
108	BJA Law Enforcement Grant	73,910	120,936	194,846	206,127	0	0	0	(11,281)				
109	Federal Grants	0	25,027	25,027	0	25,027	0	0	(0)				
201	Gas Tax Fund	2,487,483	3,292,843	5,780,326	2,784,532	1,298,493	370,635	295,405	1,622,071				
202	Traffic Safety Fund	5,648	888,071	893,719	0	0	757,370	0	136,349				
203	AB2766 Air Quality Imp	123,122	254,164	377,286	8,477	183,875	0	0	184,935				
204	TDA Art 8	895,567	3,161,121	4,056,688	0	251,008	3,672,626	0	133,054				
205	Proposition C Funds	3,403,894	2,969,224	6,373,118	0	2,249,630	616,746	0	3,506,742				
206	Proposition A Funds	(116,534)	4,077,631	3,961,097	0	112,634	2,340,736	0	1,507,727				
210	Prop A Safe Park Bond	(4,713)	3,812,735	3,808,022	634	3,571,067	0	0	236,321				
211	Suppl. Law Enf. Grant	0	103,491	103,491	289,133	0	0	0	(185,642)				
301	Bouquet B & T Fund	272,280	540,104	812,384	333,135	0	0	0	479,249				
302	Eastside B & T Fund	3,755,265	1,645,467	5,400,732	1,309	665,421	0	0	4,734,002				
303	Via Princessa B & T	6,783,055	1,837,529	8,620,584	31,041	45,030	0	0	8,544,512				
305	Bouquet Cyn 2nd Access	1,463,880	58,113	1,521,993	0	54,987	0	0	1,467,006				
351-5	Special Assessment Districts	614,600	283,520	898,120	171,572	0	0	10,260	736,808				
356	Santa Clarita Lighting District	0	3,183,900	3,183,900	1,287,909	0	0	0	1,895,991				
401	Landscape Maint. Districts	5,037,462	7,448,312	12,485,774	4,966,333	0	0	0	7,519,441				
450	Park Improvement Fund	840,838	1,433,716	2,274,554	0	0	0	0	2,274,554				
451	County Aid to Cities	86,790	3,957	90,747	0	0	0	0	90,747				
452	Bikeway Funds	102,240	71,652	173,892	0	40,425	0	0	133,467				
453	Misc. Grant Funds	19,589	243,223	262,812	332,270	(67,359)	0	0	(2,099)				
454	Park Grant Funds	325,446	600,267	925,713	0	0	0	0	925,713				
455	Developer Fee Fund	(376,641)	428,233	51,592	0	442,639	0	0	(391,047)				
456	Stormwater Utility Fund	1,802,384	2,609,545	4,411,929	1,164,949	249,905	197,820	53,633	2,852,888				
457	Sewer Maint. Fund	2,841	25,111	27,952	0	23,912	0	0	4,040				
601	Computer Replacement Fund	216,080	139,122	355,202	97,198	0	0	0	258,004				
602	Self Insurance Fund	(875,797)	687,381	(208,416)	751,602	0	0	125,000	(835,018)				
603	Equipment Replacement Fund	1,029,207	163,793	1,193,000	11,121	0	0	0	1,181,879				
604	Public Facilities Fund	0	0	0	0	0	0	3,000,000	3,000,000				
801	Transit Fund	3,188,700	3,489,180	6,677,880	10,983,861	4,815	0	6,630,108	2,319,312				
<b>TOTAL FUNDS</b>		<b>71,356,516</b>	<b>91,230,095</b>	<b>142,573,611</b>	<b>59,482,352</b>	<b>10,075,145</b>	<b>12,144,386</b>	<b>12,144,386</b>	<b>67,018,114</b>				



# Statement of Fund Balance

## Estimated 1999-00

Fund No.	Fund	July 1, 1999		Total		Operating		Operating		June 30, 2000	
		Balance	Estimated Revenue	Resources Available	Expenditures	Transfers Out	Transfers In	Projects	Transfers In	Projected Balance	
001	General Fund	22,047,491	47,930,771	69,978,262	44,674,715	1,774,043	1,446,925	9,776,633	1,774,043	15,199,796	
101	Ofc of Criminal Justice	32,936	90,000	122,936	120,000	0	30,000	0	0	32,936	
102	HOME Program	63,397	10,772	74,169	0	0	0	0	0	74,169	
103	Federal Aid Urban	(91,687)	1,535,387	1,443,700	0	0	0	1,613,382	0	(169,682)	
104	CDBG	(245,039)	3,414,000	3,168,961	699,804	0	0	2,410,188	0	58,969	
105	1994 Earthquake Fund	921,927	331,100	1,253,027	0	0	0	0	0	1,253,027	
106	Economic Dev. Admin Grant	(59)	0	(59)	0	0	0	0	0	(59)	
107	Hazard Mitigation Grant	(30,577)	0	(30,577)	0	0	0	0	0	(30,577)	
108	BJA Law Enforcement Grant	(11,281)	434,213	422,932	315,388	0	0	0	33,115	140,659	
109	Federal Grants	(0)	224,973	224,973	0	0	0	224,910	0	63	
201	Gas Tax Fund	1,622,071	3,137,045	4,759,116	2,898,037	419,100	277,695	249,993	419,100	1,469,681	
202	Traffic Safety Fund	136,349	857,700	994,049	0	857,700	0	0	857,700	136,349	
203	AB2766 Air Quality Imp	184,935	165,929	350,864	3,000	320,456	0	0	0	19,903	
204	TDA Art 8	133,054	3,538,655	3,671,709	0	134,307	0	3,774,996	0	(237,594)	
205	Proposition C Funds	3,506,742	2,347,364	5,854,106	0	3,651,308	0	0	0	2,202,798	
206	Proposition A Funds	1,507,727	4,879,957	6,387,684	0	1,576,844	0	0	0	1,140,325	
210	Prop A Safe Park Bond	236,321	2,470,203	2,706,524	56,935	1,386,272	0	0	0	1,263,317	
211	Suppl. Law Enf. Grant	(185,642)	331,090	145,448	327,775	0	0	0	0	(182,327)	
212	State Trans. Imp. Program	0	717,000	717,000	0	657,000	0	0	0	60,000	
301	Bouquet B & T Fund	479,249	170,183	649,432	161,938	220,000	0	0	0	267,494	
302	Eastside B & T Fund	4,734,002	2,221,403	6,955,405	54,390	10,844,898	0	0	0	(3,943,873)	
303	Via Princessa B & T	8,544,512	3,869,943	12,414,455	64,658	4,404,970	0	0	0	7,944,827	
305	Bouquet Cyn 2nd Access	1,467,006	60,810	1,527,816	0	174,091	0	0	0	1,353,735	
351-5 & 7	Special Assessment Districts	796,808	1,722,135	2,458,943	84,385	1,550,000	3,420	0	0	827,978	
356	Santa Clarita Lighting District	1,895,991	1,411,715	3,307,706	1,318,226	0	0	0	0	1,989,480	
401	Landscape Maint. Districts	7,519,441	6,046,880	13,566,321	6,086,044	340,000	0	0	0	7,140,277	
450	Park Improvement Fund	2,274,554	400,105	2,674,659	0	534,960	0	0	0	2,139,699	
451	County Aid to Cities	90,747	3,745	94,492	0	0	0	0	0	94,492	
452	Bliteway Funds	133,467	81,115	214,582	0	27,000	0	0	0	187,582	
453	Misc. Grant Funds	(2,099)	1,871,716	1,869,617	495,545	808,872	0	0	0	565,200	
454	Park Grant Funds	925,713	25,315	951,028	0	796,000	0	0	0	155,028	
455	Developer Fee Fund	(391,047)	70,095	(320,952)	0	70,522	0	0	0	(391,474)	
456	Stormwater Utility Fund	2,852,688	2,373,075	5,225,963	2,426,020	799,341	332,508	0	197,820	2,135,290	
457	Sewer Maint. Fund	4,040	395	4,435	0	2,223	0	0	0	2,212	
458	Library Facilities Fee Fund	0	1,875	1,875	0	0	0	0	0	1,875	
601	Computer Replacement Fund	258,004	205,635	463,639	104,000	0	0	0	0	359,639	
602	Self Insurance Fund	(835,018)	689,635	(145,383)	817,700	0	125,000	0	0	(838,083)	
603	Equipment Replacement Fund	1,181,879	206,880	1,388,759	188,622	0	0	0	0	1,200,137	
604	Public Facilities Fund	3,000,000	162,900	3,162,900	0	0	1,000,000	0	0	4,162,900	
801	Transit Fund	2,319,312	15,552,365	17,871,677	17,712,789	110,737	7,453,016	0	0	7,501,167	
<b>TOTAL FUNDS</b>											

# Statement of Fund Balance Projected 2000-01

Fund No.	Fund	July 1, 2000		Total		Operating Expenditures		Capital Projects		Operating Transfers		June 30, 2001	
		Estimated Balance	Revenue	Resources Available	Operating Expenditures	Capital Projects	Operating Transfers Out	Operating Transfers In	Projected Balance				
001	General Fund	15,199,796	50,231,986	65,431,782	46,590,680	16,348,500	1,612,280	1,463,725	2,344,047				
101	Ofc of Criminal Justice	32,936	0	32,936	0	0	0	0	32,936				
102	HOME Program	74,169	422,300	496,469	420,000	0	0	0	76,469				
103	Federal Aid Urban	(169,682)	2,308,970	2,139,288	0	2,293,970	0	0	(154,682)				
104	CDBG	58,969	1,031,000	1,089,969	1,081,000	139,000	0	0	(130,031)				
105	1994 Earthquake Fund	1,253,027	535,540	1,788,567	0	0	0	0	1,788,567				
106	Economic Dev. Admin Grant	(59)	0	(59)	0	0	0	0	(59)				
107	Hazard Mitigation Grant	(30,577)	1,850,000	1,819,423	0	1,350,000	0	0	469,423				
108	BJA Law Enforcement Grant	140,659	125,445	266,104	140,000	0	0	14,555	140,659				
109	Federal Grants	63	0	63	0	0	0	0	63				
201	Gas Tax Fund	1,469,681	3,524,835	4,994,516	2,336,505	1,217,600	440,605	285,195	1,285,001				
202	Traffic Safety Fund	136,349	866,020	1,002,369	0	0	866,020	0	136,349				
203	AB2766 Air Quality Imp	19,903	173,020	192,923	12,500	0	0	0	180,423				
204	TDA Art 8	(237,594)	3,753,310	3,515,716	0	0	3,762,069	0	(246,353)				
205	Proposition C Funds	2,202,798	1,946,495	4,149,293	0	2,146,231	1,047,993	0	955,069				
206	Proposition A Funds	1,140,325	4,499,965	5,640,290	0	1,673,385	3,007,222	0	959,683				
210	Prop A Safe Park Bond	1,263,317	815,832	2,079,149	145,050	670,782	0	0	1,263,317				
211	Suppl. Law Enf. Grant	(182,327)	55,000	(127,327)	55,000	0	0	0	(182,327)				
212	State Trans. Imp. Program	60,000	0	120,000	0	60,000	0	0	60,000				
213	Proposition 12	0	1,500,000	1,500,000	0	2,500,000	0	0	(1,000,000)				
301	Bouquet B & T Fund	267,494	182,555	450,049	0	721,626	0	0	(271,577)				
302	Eastside B & T Fund	(3,943,873)	1,501,485	(2,442,388)	0	232,535	0	0	(2,674,923)				
303	Via Princessa B & T	7,944,827	722,335	8,667,162	0	0	0	0	8,667,162				
304	Valencia B & T	0	1,200,000	1,200,000	0	0	0	0	1,200,000				
305	Bouquet Cyn 2nd Access	1,353,735	50,000	1,403,735	0	479,248	0	0	924,487				
351-5 & 7	Special Assessment Districts	827,978	195,365	1,023,343	136,530	0	0	3,420	890,233				
356	Santa Clarita Lightning District	1,989,480	1,466,030	3,455,510	1,320,410	0	0	0	2,135,100				
401	Landscape Maint. Districts	7,140,277	6,382,918	13,523,195	7,071,622	0	0	0	6,451,573				
450	Park Improvement Fund	2,139,699	460,045	2,599,744	0	1,500,000	0	0	1,099,744				
451	County Aid to Cities	94,492	6,060	100,552	0	0	0	0	100,552				
452	Bikeway Funds	187,582	532,940	720,522	0	673,000	0	0	47,522				
453	Misc. Grant Funds	565,200	1,264,753	1,829,953	609,250	655,503	0	0	565,200				
454	Park Grant Funds	155,028	8,600	163,628	0	0	0	0	163,628				
455	Developer Fee Fund	(391,474)	430,140	38,666	0	540,015	0	0	(501,349)				
456	Stormwater Utility Fund	2,135,290	2,423,920	4,559,210	2,100,035	150,000	197,820	237,220	2,348,575				
457	Sewer Maint. Fund	2,212	309,405	311,617	0	308,735	0	0	2,882				
458	Library Facilities Fee Fund	1,875	3,265	5,140	0	0	0	0	5,140				
601	Computer Replacement Fund	359,639	235,250	594,889	280,000	0	0	0	314,889				
602	Self Insurance Fund	(838,083)	831,990	(6,093)	821,500	0	0	125,000	(702,593)				
603	Equipment Replacement Fund	1,200,137	201,455	1,401,592	90,500	0	0	0	1,311,092				
604	Public Facilities Fund	4,162,900	202,835	4,365,735	0	0	0	1,000,000	5,365,735				
801	Transit Fund	7,501,167	7,623,893	15,125,060	11,317,635	6,974,863	12,490	7,817,284	4,637,356				
<b>TOTAL FUNDS</b>		<b>155,242,292</b>	<b>4,525,417</b>	<b>160,034,563</b>	<b>10,946,499</b>	<b>10,946,499</b>	<b>10,946,499</b>	<b>10,946,499</b>	<b>40,058,862</b>				

# Budget Revenues

## Three Year History

Account	Title	1998-99	Projected 1999-00	2000-01
001	GENERAL FUND			
	<b>TAXES</b>			
4011	PROPERTY TAXES	5,104,883	5,500,000	5,800,000
	TOTAL PROPERTY TAX	5,104,883	5,500,000	5,800,000
4021	SALES & USE TAX	17,563,233	19,000,000	19,500,000
4022	TRANSIENT OCCUPANCY TAX	641,707	950,940	907,595
4023	FRANCHISE FEES	2,678,935	2,750,595	2,835,555
4024	FRANCHISE FEES-WASTE HAULERS	1,359,137	1,357,224	1,357,225
4025	BUSINESS LICENSE FEES	144,289	148,105	152,550
4026	REAL PROPERTY TRANSFER TAX	580,368	652,280	680,590
	TOTAL OTHER TAXES	22,967,669	24,859,144	25,433,515
	<b>LICENSES &amp; PERMITS</b>			
4111	TENTATIVE MAPS	55,330	40,000	50,000
4113	TIME EXTENSIONS	540	300	300
4114	CONDITIONAL USE PERMIT	43,375	64,600	64,000
4115	TEMPORARY USE PERMIT	3,775	4,690	4,690
4116	OAK TREE PERMIT	12,168	16,000	16,000
4117	HILLSIDE REVIEW	6,970	10,550	10,550
4118	VARIANCE APPLICATION FEES	790	0	0
4119	ADJUSTMENTS	2,155	8,255	8,255
4120	MINOR USE PERMITS	17,820	15,664	16,200
4121	HOME OCCUPATION PERMITS	5,445	4,450	4,500
4212	ELECTRICAL PERMITS	146,088	124,500	120,000
4213	PLUMBING PERMITS	148,036	71,020	90,000
4214	MECHANICAL PERMITS	106,404	89,300	117,000
4216	SEWER PERMITS	20,087	39,840	32,000
4217	BUILDING PERMITS	1,700,916	2,625,800	2,575,000
4221	PERMIT ISSUANCE	128,544	140,865	158,000
4223	SEWER LATERAL LOCATION	730	630	0
4251	FINAL SUBDIV. MAPS/IMPROVE	96,715	150,000	120,000
4252	STREET VACATION	3,650	5,000	5,000
4253	CERTIFICATES OF COMPLIANCE	0	1,500	1,500
4254	HWY ENCROACHMENT PERMITS	86,043	150,000	120,000
	TOTAL LICENCES & PERMITS	2,585,581	3,562,964	3,512,995
	<b>FINES, FORFEITURES &amp; PENALTIES</b>			
4270	ANIMAL LICENSES	0	7,646	0
4310	CODE FINES	21,370	11,000	15,750
4311	VEHICLE CODES	169,694	169,800	174,895
4312	DRUG FORFEITURES & SEIZURES	129,614	0	0
	TOTAL FINES, FORFEITURES & PENALTIES	320,678	188,446	190,645
	<b>USE OF MONEY &amp; PROPERTY</b>			
4411	INTEREST INCOME	668,275	1,050,420	1,143,560
4451	RENTAL INCOME-CITY HALL	415,490	345,435	360,440
4453	RENTAL INCOME-MISC.	97,060	2,932	0
	TOTAL USE OF MONEY & PROPERTY	1,180,825	1,398,787	1,504,000
	<b>REVENUES FROM OTHER AGENCIES</b>			
5001	ST. MOTOR VEHICLE IN-LIEU	7,802,335	6,549,705	6,928,860
5004	OFF-HIGHWAY LICENSE TAX	2,880	3,000	3,000
5057	CENSUS 2000 OUTREACH GRANT	0	9,996	0
5101	SB-90 REIMBURSEMENT	35,635	22,345	25,000
5105	STATE RECYCLING GRANTS	45,789	58,440	51,100
5114	EL NINO - OES	13,571	33,182	
5162	LATE 96 WINTER STORM	1,918	0	0

5163	1995 WINTER STORM	200	0	0
5165	1993 FLOOD REIMBURSEMENT	6,265	0	0
5171	MISC. STATE REVENUES	2,258	0	0
5203	US DEPARMENT OF AGRICULT GRANT	15,474	0	0
5214	COPS UHP GRANT	15,491	29,166	101,400
5253	1993 STORM REIMBURSEMENT	26,809	0	0
5254	FEB 92' STORM REIMBURSEMENT	(34,240)	0	0
5258	HAZARD MITIGATION GRANT	20,325	800	0
5263	EL NINO FHWA	97,978	0	0
5264	EL NINO - FEMA	130,514	5,764	0
	TOTAL REVENUE FROM OTHER AGENCIES	8,183,202	6,712,398	7,109,360
	<b>CHARGES FOR CURRENT SERVICE</b>			
4511	DEVELOPER FEES	0	25,000	121,406
6011	GENERAL PLAN AMENDMENT	19,500	11,111	19,500
6013	PRE-APPLICATION REVIEW	10,375	15,290	15,290
6014	INITIAL STUDIES	16,380	19,080	19,080
6015	DEVELOPMENT AGREEMENTS	9,550	7,770	7,770
6016	ZONE CHANGE FEES	9,835	8,220	8,220
6017	PRE-ZONE CHANGE FEES	4,110	0	8,000
6018	ANNEXATIONS	7,460	0	7,500
6019	PLOT PLAN FEES	12,790	32,752	30,000
6020	APPEAL FEES	2,300	965	2,300
6021	ENVIRONMENTAL IMPACT REPORTS	0	0	26,000
6022	MOBILE HOME REGISTRATION	27,958	27,706	27,700
6102	BUILDING PLAN CHECKING	1,115,982	1,555,100	1,450,000
6103	BUIDING CODE ENFORCEMENT	3,430	2,480	2,100
6104	ZONE CODE ENFORCEMENT	0	0	500
6105	PLANNING FINAL INSPECTION	11,564	14,090	16,000
6106	RECORD SEARCHES	3,112	2,835	3,000
6108	RECORD MAINTENANCE	106,593	153,180	128,000
6109	INDUSTRIAL WASTE INP FEE	56,078	57,725	62,000
6110	TEMP/DUP CERT OF OCCUPANCY	10,610	11,985	6,800
6111	SUBSTANDARD PROP. APPEALS	0	0	500
6112	MISC. PLAN CHECK	12,059	13,735	11,500
6113	CONSTRUCTION ACTIVITY REPORT	42	50	200
6121	STORM DRAIN TRANSFER PROCESS	0	2,000	5,000
6123	EASEMENT DOCUMENT REVIEW	2,730	5,000	10,000
6124	STREET LIGHT ANNEXATION	0	0	125,000
6131	SEWER INSPECTION	127,933	140,000	140,000
6132	STREET INSPECTION	285,052	280,000	280,000
6133	STORM DRAIN INSPECTIONS	161,692	175,000	175,000
6134	TRAFFIC SIGNAL INSPECTION	9,840	50,000	50,000
6139	GRADING INSPECTION PERMIT	149,422	130,000	150,000
61401	STREET LIGHT PLAN CHECK	11,700	10,000	10,000
6141	SEWER PLAN CHECK	52,236	40,000	30,000
6142	STREET PLAN CHECK	149,361	140,000	120,000
6143	STORM DRAIN PLAN CHECK	58,525	30,000	30,000
6144	TRAFFIC SIGNAL PLAN CHECK	21,723	5,000	10,000
6145	STRIPING PLAN CHECK	14,660	2,500	5,000
6146	DETOUR PLAN CHECK	1,020	1,000	1,000
6147	WATER PLAN CHECK	11,635	15,000	15,000
6148	GRADING PLAN CHECK	109,686	150,000	150,000
6149	STORM DRAIN COUNTY DEPOSIT	19,086	2,000	2,000
6151	HOUSE NUMBER REASSIGNMENT	175	0	0
6157	BOND PROCESSING & REVIEW	33,075	65,000	70,000
6159	LOT LINE ADJUSTMENT	9,990	8,000	8,000
6160	STREET NAME CHANGE PROCESS	0	200	0
6163	REQUEST FOR MODIFICATION	2,055	2,000	2,000
6164	GRADING SOILS/GEO DEPOSIT	50,999	60,000	70,000
6202	FALSE ALARM CHARGES	80,250	86,975	73,920
6353	SALES OF MAPS & PUBLICATIONS	26,093	18,000	0
6354	VEHICLE IMPOUND RELEASE	54,383	50,000	54,000
6355	NOTARY SERVICE	4,232	3,240	3,000
6357	CHAMBER RENTAL/INS CERTIFICATE	176	0	0
6358	COPIES-CITY CLERK	594	250	250
6359	CITY COUNCIL AGENDAS	1,472	1,400	1,400

6362	DOCUMENT CERTIFICATION	275	33	35
6400	PARKS & RECREATION REVENUE	1,858,840	2,103,276	2,034,925
6708	CASH OVER/SHORT	(98)	0	0
	TOTAL CHARGES FOR CURRENT SERVICE	4,748,540	5,534,948	5,598,896
	<b>OTHER REVENUE</b>			
6711	CLAIMS REIMBURSEMENT	36,198	24,880	0
6714	MISCELLANEOUS REVENUES	193,720	160,000	160,000
6811	OVERHEAD REIMBURSEMENT	793,837	854,130	922,575
	TOTAL OTHER REVENUE	1,023,755	1,039,010	1,082,575
	<b>TOTAL GENERAL FUND</b>	<b>46,115,133</b>	<b>48,795,697</b>	<b>50,231,986</b>

**SPECIAL REVENUES**

	<b>REVENUE FROM OTHER AGENCIES</b>			
101-5172	OCJP-FAMILY VOILENCE	111,241	90,000	0
101-5202	OFFICE/CRIM JUSTICE PLAN	112,075	0	0
102-5223	HOME PROGRAM	45,873	0	420,000
103-5213	STPL REVENUE	0	1,519,372	1,844,630
103-5263	EL NINO FHWA	0	0	464,340
104-5222	CDBG-SUPLEMENTAL	45,612	0	0
104-5226	CDGB-HUD	1,075,039	1,414,000	931,000
104-5227	CDBG SECTION 108 LOAN	0	2,000,000	100,000
105-5255	1994 EARTHQUAKE REIMBURSEMENT	(808,149)	0	0
106-5201	ECONOMIC DEV. ADMIN GRANT	498,331	0	0
107-5165	1993 FLOOD REIMBURSEMENT	(984)	0	0
107-5258	HAZARD MITIGATION GRANT	(16,869)	0	1,850,000
108-5260	BJA LAW ENFORC GRNT II	92,009	55,590	0
108-5262	BJA LAW ENFORC GRNT III	28,839	201,855	44,445
108-5265	BJA LAW ENFORC GRNT IV	0	176,768	81,000
109-5228	ECONOMIC DEVELOPMENT INITIATIVE GRANT	25,027	224,973	0
201-5121	2107.5 GAS TAX	10,000	10,000	10,000
201-5122	2106 GAS TAX	591,249	607,080	625,290
201-5123	2107 GAS TAX	1,290,317	1,413,720	1,456,130
201-5124	2105 GAS TAX	1,324,467	1,009,830	1,040,125
203-5120	AB2766 AIR QUALITY IMROVEMENTS	190,576	162,014	167,315
203-5125	AB2766 AIR QUALITY GRANT	60,670	0	0
204-5103	STATE/LOCAL TRANS PARTNER	7,782	0	0
204-5111	TDA ARTICLE 8 (STREETS)	3,122,577	3,522,320	3,728,165
205-5103	STATE/LOCAL TRANS PARTNER	0	0	0
205-5131	PROPOSITION C GRANTS	1,136,533	583,773	76,000
205-5132	PROPOSITION C LOCAL RETURN	1,336,349	1,415,730	1,491,350
205-5133	PROPOSITION C EXPANSION	0	138,080	138,080
205-5134	RECESSION PROPOSITION C	383,182	76,839	55,915
205-5135	BSIP REVENUES	0	34,798	34,800
205-5136	TRANSIT MITIGATION REVENUES	3,340	2,554	495
205-5261	MISC. FEDERAL REVENUES	0	0	0
206-5141	PROP A-LOCAL RETURN	1,599,215	1,693,399	1,797,230
206-5142	PROP A-DISCRETIONARY	1,942,238	1,969,558	2,348,065
206-5143	PROP A-INTEREST REVENUE	68,913	15,885	18,640
206-5144	PROP A - SPECIALIZED TRANSPORTATION	222,917	228,750	235,155
210-5103	STATE LOCAL TRANS PARTNERSHIP	68,017	0	0
210-5152	PROP A SAFE PARK BONDS	3,744,718	2,470,203	10,000
210-5154	PROP A SAFE PARK-PRJCT SP	0	0	660,782
210-5156	ENTITLEMENT PROP A	0	0	145,050
211-5211	SUPPL. LAW ENFORCEMENT	103,352	324,900	55,000
212-5115	STATE TRANS. IMPROVEMENT PROGRAM	0	717,000	60,000
213-5171	PROPOSITION 12	0	0	1,500,000
452-5110	TDA ARTICLE 3 (BIKEWAYS)	40,010	45,000	100,000
453-5012	WELFARE TO WORK	0	35,000	58,915
453-5054	TOBACO CONTROL SVC GRANT	86,036	50,000	150,000
453-5055	JTPA GRANT	102,163	360,309	360,000
453-5056	RSTP GRANT	0	26,028	26,436
453-5105	RECYCLING GRANT	0	12,625	0
453-5116	DEPT. OF FORESTRY GRANT	0	0	40,335
453-5157	PVEA GRANT	92,689	5,000	0

453-5173	OFFICE TRAFFIC SAFETY GRANT	50,787	8,980	0
453-5174	COMM. AUDITORIUM ST GRANT	0	100,000	0
453-5175	OCJP-JUVENILE ACCOUNTABILITY	0	14,709	0
453-5207	TRANSIT CAPITAL IMPROVEMENT	(96,079)	703,598	0
453-5212	HBRR GRANT	7,576	555,467	629,067
454-5153	HABITAT CONSERVATION FUND	0	0	0
454-5154	PROP A SAFE PARK-PRJCT SP	595,610	20,000	0
454-5157	PVEA GRANT	0	0	0
454-5158	PROPOSITION 116	0	0	0
455-5108	CALTRANS REVENUES	39,518	0	0
801-5053	COUNTY CONTRIBUTIONS	1,250,082	1,222,393	1,283,515
801-5010	ASI REIMBURSEMENT	45,083	350,000	360,500
801-5208	ISTEA-BUS LEASE	1,377,377	5,532,990	905,965
801-5210	SECTION 9-CAPITAL	13,039	0	2,643,883
801-5214	FTA GRANT	0	6,807,510	750,000
	TOTAL REVENUE FROM OTHER AGENCIES	22,005,308	31,121,090	28,697,618

**FINES, FORFEITURES & PENALTIES**

202-4311	VEHICLE CODES	877,118	846,130	850,000
	TOTAL FINES, FORFEITURES & PENALTIES	877,118	846,130	850,000

**OTHER FEES**

101-4411	INTEREST INCOME	85	0	85
101-6714	MISCELLANEOUS REVENUES	204	0	0
102-4411	INTEREST INCOME	1,916	2,795	2,300
102-6724	HOME PROGRAM COLLECTIONS	41,075	7,977	0
103-4411	INTEREST INCOME	9,115	16,015	0
104-6724	HOME PROGRAM COLLECTIONS	17,408	0	0
105-4411	INTEREST INCOME	311,948	331,100	535,540
105-6714	MISCELLANEOUS REVENUES	28,474	0	0
108-4411	INTEREST INCOME	88	0	0
201-4411	INTEREST INCOME	72,031	66,415	110,595
201-6714	MISCELLANEOUS REVENUES	4,779	30,000	5,000
202-4411	INTEREST INCOME	10,953	11,570	16,020
203-4411	INTEREST INCOME	2,921	3,915	5,705
204-4411	INTEREST INCOME	30,762	16,335	25,145
205-4411	INTEREST INCOME	109,820	95,590	149,855
206-4411	INTEREST INCOME	19,348	52,365	100,875
211-4411	INTEREST INCOME	139	6,190	0
301-4411	INTEREST INCOME	54,218	19,595	32,555
301-6193	BRIDGE & THOROUGHFARE	485,886	150,588	150,000
302-4411	INTEREST INCOME	235,822	170,815	301,485
302-6193	BRIDGE & THOROUGHFARE	1,409,645	2,050,588	1,200,000
303-4411	INTEREST INCOME	515,101	359,355	300,000
303-6193	BRIDGE & THOROUGHFARE	1,239,112	458,321	160,000
304-4411	INTEREST INCOME	0	0	272,335
304-6191	BRIDGE & THOROUGHFARE	83,316	3,050,588	1,200,000
305-4411	INTEREST INCOME	58,113	60,810	50,000
351-4411	INTEREST INCOME	568	555	900
352-4411	INTEREST INCOME	13,411	13,315	21,700
352-6172	DRAINAGE BENEFIT ASSES #3	28,360	28,740	28,740
352-6173	DRAINAGE BENEFIT ASSES #6	27,724	26,220	26,220
352-6174	DRAINAGE BENEFIT ASSES #18	45,293	45,460	45,460
352-6175	DRAINAGE BENEFIT ASSES #19	6,421	3,354	3,350
352-6176	DRAINAGE BENEFIT ASSES #20	25,821	25,821	25,821
352-6178	DRAINAGE BENEFIT ASSES #22	9,000	9,000	9,000
353-4411	INTEREST INCOME	7,192	6,855	11,090
354-4411	INTEREST INCOME	1,708	1,590	2,855
354-6196	OTHER SPECIAL ASSESSMENTS	75,592	0	0
355-4411	INTEREST INCOME	3,229	8,160	12,775
355-6177	SOLEDAD INTEG. FIN. DISTRICT	39,200	273,626	0
356-4411	INTEREST INCOME	78,137	86,715	141,030
356-6196	S.C. LIGHTING DISTRICT	3,105,763	1,325,000	1,325,800
357-4411	INTEREST INCOME	0	3,065	4,030
357-6196	VERMONT/EVERETT SPECIAL ASSES. DISTRICT	0	1,550,000	0
401-4411	INTEREST INCOME	251,104	283,575	475,175

401-6180	LANDSCAPE MAINTENANCE DISTRICT	7,197,208	5,763,305	5,907,743
450-4027	PARK IN-LIEU FEES-QUIMBY	1,377,212	300,000	300,000
450-4411	INTEREST INCOME	56,505	100,105	160,045
451-4411	INTEREST INCOME	3,957	3,745	6,060
452-4411	INTEREST INCOME	31,228	36,115	57,940
452-4516	NLF-DEVELOPMENT AGREEMENT	415	2,877	375,000
453-4411	INTEREST INCOME	50	0	0
454-4411	INTEREST INCOME	4,657	5,315	8,600
455-4511	DEVELOPER FEES	333,350	290,060	318,015
455-4411	INTEREST INCOME	55,362	70,095	112,125
456-4411	INTEREST INCOME	79,913	73,075	123,920
456-6162	STORMWATER UTILITY USER FEES	2,527,683	2,300,000	2,300,000
456-6714	MISCELLANEOUS REVENUES	1,811	0	0
457-4411	INTEREST INCOME	1,199	395	670
457-4511	DEVELOPER FEES	0	0	308,735
458-4411	INTEREST INCOME	0	1,875	3,265
601-4411	INTEREST INCOME	6,097	1,335	2,750
602-4411	INTEREST INCOME	12,175	335	1,135
603-4411	INTEREST INCOME	49,783	43,315	70,175
603-6714	MISCELLANEOUS REVENUES	0	2,398	0
604-4411	INTEREST INCOME	0	162,900	202,835
801-6301	FAREBOX REVENUES	1,268,211	1,315,077	1,354,530
801-6304	PARKING LOT USE FEES	24,000	24,000	24,000
801-6305	METROLINK TRANSFERS	41,587	50,000	51,500
801-6714	MISCELLANEOUS REVENUES	14,495	395	0
	TOTAL OTHER FEES	21,547,710	21,198,695	18,440,484
<b>CHARGES FOR CURRENT SERVICE</b>				
456-6353	SALE OF MAPS & PUBLICATIONS	140	0	0
601-6713	COMPUTER REPLACEMENT CHARGES	133,025	204,300	232,500
602-6710	CHARGES FOR SELF INSURANCE	648,580	689,300	830,855
602-6711	RISK MGMT CLAIMS REIMBURSEMENT	6,628	13,562	0
603-6712	EQUIPMENT REPLACEMENT CHARGES	114,010	163,565	131,280
801-6716	TRANSIT MITIGATION FEE	242,900	250,000	250,000
	TOTAL CHARGES FOR CURRENT SERVICE	1,145,283	1,320,727	1,444,635
	<b>TOTAL SPECIAL REVENUES</b>	<b>45,575,419</b>	<b>54,486,642</b>	<b>49,432,737</b>
<b>TOTAL CITY REVENUES</b>		<b>91,690,552</b>	<b>103,282,339</b>	<b>99,664,723</b>