

*"Our mission is to deliver the best and most cost-efficient
municipal service to the citizens of Santa Clarita."
Employee Philosophy*



Supplementary Information

Santa Clarita Today

Santa Clarita was the 85th city to incorporate in Los Angeles County with a population of 147,228. It was the largest city to ever incorporate in California and ranks fourth in the County in terms of population. The City is the fastest-growing area in Los Angeles County with a projected population of 270,000 by year 2010. The median age in Santa Clarita is 30.3, and the median household income is \$44,825.

Santa Clarita consists of 40 square miles of land sprinkled with oak trees in the foothills of the San Gabriel and Santa Susanna mountains. Bordered by Interstate 5 to the west and state route 14 to the east, Santa Clarita comprises the previously unincorporated Los Angeles County communities of Newhall, Saugus, Valencia, and Canyon Country.

Santa Clarita enjoys a location close to many recreational areas. An hour's drive west brings you to the beach, while an hour's drive east brings you to the high desert. The Los Angeles metropolitan area is about 30 minutes to the south, and popular winter recreation spots are to the north.

SPECIAL REVENUE FUNDS

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

Funds included are:

- . Bikeway - To account for monies received from the state of California restricted to fund the construction and maintenance of bikeways
- . Bouquet Canyon - To account for monies received from developers for the construction of Bouquet Canyon Road through a bridge and thoroughfare district
- . Gas Tax - To account for monies received and expended from the state and county gas tax allocation restricted to fund various street and highway improvements including maintenance
- . Park Improvement - To account for monies received from developers restricted to fund the acquisition and development of new parkland space
- . Proposition A - To account for monies received through the one-half cent sales tax levied within the County of Los Angeles restricted to fund transit-related projects
- . Route 126 - To account for monies received from developers for the construction of Route 126 through a bridge and thoroughfare district
- . Special Assessment - To account for monies received for small special assessment districts
- . State Park - To account for grant monies received from the State of California Department of Parks and Recreation for construction or improvement of park lands within the City
- . Traffic Safety - To account for monies received from vehicle code fines. This fund is used to finance law enforcement expenditures.
- . TDA Funds - streets and roads - To account for monies received from the state of California restricted to fund the construction and maintenance of streets and roads
- . Via Dona Christa - To account for monies received from developers to construct the Via Dona Christa Road
- . Via Princessa - To account for monies received from developers to construct the Via Princessa Road.

CITY OF SANTA CLARITA
Special Revenue Funds
Combining Balance Sheet
June 30, 1989

Assets	Blkeway	Bouquet Canyon	Gas Tax	Park Improvement	Proposition A	Route 126	Special Assessment	State Park	Traffic Safety	TDA Funds-- streets and roads	Via Dona Christa	Via Princesasa	Total (memorandum only)
Cash and investments	\$ 56,947	23,770	2,847,142	810,769	542,565	145,619	-	568,076	-	4,941,917	-	35,284	9,972,089
Accounts receivable	-	-	-	-	93,953	-	-	-	62,842	-	-	-	156,795
Interest receivable	1,247	18	60,605	16,999	7,806	1,432	-	14,504	7,806	82,361	-	212	192,990
Due from other funds	-	-	-	240,677	1,166,292	-	-	-	-	-	-	-	1,406,969
Total assets	\$ 58,194	23,788	2,907,747	1,068,445	1,810,616	147,051	-	582,580	70,648	5,024,278	-	35,496	11,728,863
Liabilities and Fund Equity (Deficit)													
Liabilities:													
Accounts payable and accrued liabilities	\$ -	609	949,747	25,757	416,063	280	2,337	30,908	-	195,751	42,797	571	1,664,820
Due to other funds	13,739	-	316,769	400,043	458,459	-	-	240,677	7,806	1,152,553	-	-	2,590,046
Total liabilities	13,739	609	1,266,516	425,800	874,522	280	2,337	271,585	7,806	1,348,304	42,797	571	4,254,866
Fund equity (deficit) - undesignated fund balance	44,455	23,179	1,641,231	642,645	936,094	146,771	(2,337)	310,995	62,842	3,675,974	(42,797)	34,925	7,473,977
Total fund equity (deficit)	44,455	23,179	1,641,231	642,645	936,094	146,771	(2,337)	310,995	62,842	3,675,974	(42,797)	34,925	7,473,977
Total liabilities and fund equity	\$ 58,194	23,788	2,907,747	1,068,445	1,810,616	147,051	-	582,580	70,648	5,024,278	-	35,496	11,728,863

CITY OF SANTA CLARITA
Special Revenue Funds

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances

Year ended June 30, 1989

	Bikesway	Bouquet Canyon	Gas Tax	Park Improvement	Proposition A	Route 126	Special Assessment	State Park	Traffic Safety	TDA Funds - streets and roads	Via Dona Christa	Via Princessa	Total (memorandum only)
Revenues:													
Taxes	-	-	-	1,579	-	-	-	-	-	-	-	-	1,579
Developer fees	-	23,735	-	-	-	143,136	-	-	-	-	-	34,910	201,781
Interest earnings	3,099	53	167,094	46,803	21,973	3,915	-	40,004	21,564	227,159	-	586	532,250
Revenue from other agencies	27,617	-	1,963,063	-	1,291,538	-	-	1,054,951	-	2,677,969	-	-	7,015,138
Fines and forfeitures	-	-	-	-	-	-	-	-	542,159	-	-	-	542,159
Total revenues	30,716	23,788	2,130,157	48,382	1,313,511	147,051	-	1,094,955	563,723	2,905,128	-	35,496	8,292,907
Expenditures:													
Public works	-	-	1,193,906	-	405,882	-	2,337	-	-	-	42,509	-	1,644,634
Parks and recreation	-	609	-	-	-	280	-	-	-	-	-	571	1,460
Capital outlay	-	-	126,901	-	-	-	-	-	-	-	-	-	126,901
Total expenditures	-	609	1,320,807	-	405,882	280	2,337	-	-	-	42,509	571	1,772,995
Excess (deficiency) of revenues over (under) expenditures	30,716	23,179	809,350	48,382	907,629	146,771	(2,337)	1,094,955	563,723	2,905,128	(42,509)	34,925	6,519,912
Other financing uses - operating transfers out	-	-	-	-	-	-	-	(783,960)	(500,881)	-	(288)	-	(1,285,129)
Excess (deficiency) of revenues over (under) expenditures and other financing uses	30,716	23,179	809,350	48,382	907,629	146,771	(2,337)	310,995	62,842	2,905,128	(42,797)	34,925	5,234,783
Fund balances, July 1, 1988	13,739	-	831,881	594,263	28,465	-	-	-	-	770,846	-	-	2,239,194
Fund balances (deficit), June 30, 1989	\$ 44,455	23,179	1,641,231	642,645	936,094	146,771	(2,337)	310,995	62,842	3,675,974	(42,797)	34,925	7,473,977

CITY OF SANTA CLARITA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - All Budgeted Special Revenue Funds

Year ended June 30, 1989

	Bikeway		Gas Tax		Park Improvement		Proposition A	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:								
Taxes	-	-	-	-	400,000	1,579	-	-
Developer fees	-	-	-	-	-	-	-	-
Interest earnings	1,500	3,099	43,300	167,094	10,000	46,803	25,000	21,973
Revenues from other agencies	27,617	27,617	1,940,603	1,963,063	-	-	1,140,000	1,291,538
Fines and forfeitures	-	-	-	-	-	-	-	-
Total revenues	<u>29,117</u>	<u>30,716</u>	<u>1,983,903</u>	<u>2,130,157</u>	<u>410,000</u>	<u>48,382</u>	<u>1,165,000</u>	<u>1,313,511</u>
Expenditures:								
Public works	-	-	1,638,500	1,193,906	-	-	1,134,000	405,882
Parks and recreation	-	-	-	-	-	-	-	-
Capital outlay	-	-	1,122,500	126,901	-	-	15,000	-
Total expenditures	-	-	<u>2,761,000</u>	<u>1,320,807</u>	-	-	<u>1,149,000</u>	<u>405,882</u>
Excess (deficiency) of revenues over (under) expenditures	29,117	30,716	(777,097)	809,350	410,000	48,382	16,000	907,629
Other financing uses - operating transfers out	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures and other financing uses	<u>\$ 29,117</u>	<u>30,716</u>	<u>(777,097)</u>	<u>809,350</u>	<u>410,000</u>	<u>48,382</u>	<u>16,000</u>	<u>907,629</u>
Fund balances, July 1, 1988		<u>13,739</u>		<u>831,881</u>		<u>594,263</u>		<u>28,465</u>
Fund balances, June 30, 1989		<u>\$ 46,455</u>		<u>1,641,231</u>		<u>642,645</u>		<u>936,094</u>

(Continued)

CITY OF SANTA CLARITA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - All Budgeted Special Revenue Funds, Continued

	State Park		Traffic Safety		TDA - Streets and Roads		Total (memorandum only)	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:								
Taxes	-	-	-	-	-	-	400,000	1,579
Developer fees	-	-	-	-	-	-	-	(398,421)
Interest earnings	-	40,004	-	-	90,000	227,159	169,800	527,696
Revenues from other agencies	440,000	1,054,951	-	21,564	2,296,262	2,677,969	5,844,482	7,015,138
Fines and forfeitures	-	-	700,000	542,159	-	-	700,000	542,159
Total revenues	440,000	1,094,955	700,000	563,723	2,386,262	2,905,128	7,114,282	8,086,572
Expenditures:								
Public works	-	-	-	-	-	-	2,772,500	1,599,788
Parks and recreation	-	-	-	-	-	-	1,137,500	126,901
Capital outlay	-	-	-	-	-	-	3,910,000	1,726,689
Total expenditures	-	-	-	-	-	-	7,819,999	3,453,378
Excess (deficiency) of revenues over (under) expenditures	440,000	1,094,955	700,000	563,723	2,386,262	2,905,128	3,204,282	6,359,883
Other financing uses - operating transfers out	-	(783,960)	(700,000)	(500,881)	-	-	(700,000)	(1,284,841)
Excess (deficiency) of revenues over (under) expenditures and other financing uses	\$ 440,000	310,995	-	62,842	2,386,262	2,905,128	2,504,282	5,075,042
Fund balances, July 1, 1988	-	-	-	-	-	770,846	2,239,194	2,239,194
Fund balances, June 30, 1989	\$ -	\$ 310,995	62,842	62,842	3,675,974	3,675,974	7,314,236	7,314,236

FIDUCIARY FUND TYPES - EXPENDABLE TRUST FUNDS

The Expendable Trust Funds are used to account for assets held by the City in a trustee capacity. Expendable Trust Funds include the following:

- . General Trust - To account for funds held in trust by the City restricted for use only in accordance with the trust agreement
- . Cultural Center - To account for donated funds held in trust by the City which were collected to develop a City Cultural Center.

CITY OF SANTA CLARITA
 Expendable Trust Funds
 Combining Balance Sheet
 June 30, 1989

<u>Assets</u>	<u>General Trust</u>	<u>Cultural Center</u>	<u>Total</u>
Cash and investments	\$ <u>173,595</u>	<u>1,910</u>	<u>175,505</u>
Total assets	\$ <u>173,595</u>	<u>1,910</u>	<u>175,505</u>
<u>Liabilities and Fund Equity</u>			
Liabilities - accounts payable and accrued liabilities	\$ <u>173,595</u>	<u>1,910</u>	<u>175,505</u>
Total liabilities	\$ <u>173,595</u>	<u>1,910</u>	<u>175,505</u>

CITY OF SANTA CLARITA

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Expendable Trust Funds

Year ended June 30, 1989

	<u>General Trust</u>	<u>Cultural Center</u>	<u>Total</u>
Revenues - other revenues	\$ <u>173,595</u>	<u>1,910</u>	<u>175,505</u>
Expenditures:			
Public works	173,595	-	173,595
Parks and recreation	<u>-</u>	<u>1,910</u>	<u>1,910</u>
Total expenditures	<u>173,595</u>	<u>1,910</u>	<u>175,505</u>
Excess of revenues over expenditures	-	-	-
 Fund balances, July 1, 1988	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, June 30, 1989	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

ACCOUNT GROUPS

General Fixed Assets

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

General Long-Term Debt

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

CITY OF SANTA CLARITA

General Fixed Assets Account Group

Schedule of General Fixed Assets

June 30, 1989

	<i>87-88</i>	<i>88-89</i>
General fixed assets:		
Land and improvements	<i>10 152 950</i>	\$ 11,114,733 <i>961 7x2</i>
Buildings	<i>2 097 118</i>	2,097,118
Equipment	<i>2 78 492</i>	<u>1,214,075</u> <i>935 583</i>
		\$ <u>14,425,926</u> <i>1897 306</i>
Investment in general fixed assets arises from:		
Dedication of general fixed assets from the County of Los Angeles, at estimated fair market value		\$ 12,448,203
General revenues		<u>1,977,723</u>
		\$ <u>14,425,926</u>

CITY OF SANTA CLARITA

General Fixed Assets Account Group

Schedule of General Fixed Assets by
Function and Activity

June 30, 1989

	<u>Land and improvements</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Total</u>
Function and activity:				
General government	\$ 127,189	-	1,015,940	1,143,129
Parks and recreation	<u>10,987,544</u>	<u>2,097,118</u>	<u>198,135</u>	<u>13,282,797</u>
	<u>\$ 11,114,733</u>	<u>2,097,118</u>	<u>1,214,075</u>	<u>14,425,926</u>

CITY OF SANTA CLARITA

General Fixed Assets Account Group

Schedule of Changes in General Fixed Assets by
Function and Activity

Year ended June 30, 1989

	General fixed assets, <u>July 1, 1988</u>	<u>Additions</u>	<u>Retirements</u>	General fixed assets, <u>June 30, 1989</u>
Function and activity:				
General government	\$ 80,357	1,062,772	-	1,143,129
Parks and recreation	<u>12,448,203</u>	<u>834,594</u>	<u>-</u>	<u>13,282,797</u>
	<u>\$ 12,528,560</u>	<u>1,897,366</u>	<u>-</u>	<u>14,425,926</u>

CITY OF SANTA CLARITA

General Long-Term Debt Account Group

Statement of General Long-Term Debt

June 30, 1989
with comparative figures at June 30, 1988

	<u>1989</u>	<u>1988</u>
Amount to be provided for retirement of long-term debt	\$ <u>2,533,212</u>	<u>3,188,493</u>
General long-term debt payable - due to County of Los Angeles	\$ <u>2,533,212</u>	<u>3,188,493</u>