

# Guide to the Document

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This Guide to the Document gives a brief description of the document organization and the different sections within the document.

## **Budget Dashboard**

This section of the budget document contains important information with regards to the City of Santa Cruz and the budget. The **City Manager's Message** gives an overview of the City's goals and accomplishments. The **Finance Director's Overview** focuses on the fiscal health of the City and looks forward at upcoming trends and forecasts. The **Budget in Brief** is a quick look at the budget. Numbers shown here are staffing levels, the City-wide budget and the General Fund budget by source (revenue) and use (expenditures). Also included in this section is a **City Introduction**. Information included here are a description of the City's government structure and services, the basis of accounting, the budget process and the City's fund structure.

## **Primary General Fund Budget and General Tax Trends**

This section of the budget document focuses on the City's primary general fund and general tax revenues. **Primary General Fund Budget Net of Program Revenues and Charts** provides information about total expenditures, how much of those total expenditures are financed with program revenues and other allocated sources, and the resulting net amount of expenditures which need to be supported by taxes and other general revenues. **Primary General Fund Budget and General Revenues Tax Trends and Charts** provide historical and comparative information about the City's Tax Revenues.

## **City Debt Obligations**

This section includes information about the City's debt obligations, future planned obligations, and unfunded liabilities (Pensions, Other Post Employment Benefit Obligations, and unfunded capital and infrastructure). Included within the schedules are the City's outstanding debt and current and future debt service payments.

## **City Council Strategic Goals and Priorities** – New section for FY2020

In September of 2015, the City Council adopted their Strategic Plan. Within this plan there are seven goals and strategies to achieve them.

## **Community Profile Data and History** – New section for FY2020

This section provides a quick look at the demographics of the residents within the City of Santa Cruz as well as amenities, transit and environmental data and community engagement information. A brief history of Santa Cruz is included and where to find more detail.

## **Personnel Profile-Overview**

This section provides information about position additions and deletions by department from fiscal year 2018 to fiscal year 2019.

## **Authorized Positions**

**This** section includes information about authorized position counts for all departments, including all positions in the department, supported by all funding sources. The schedule is displayed by the authorized positions in the department for the FY 2018 amended budget, FY 2019 adopted budget, authorized positions currently in the FY 2019 amended budget, the positions included in the budget for FY 2020, and the change from the FY 2019 amended budget to the FY 2020 Adopted. The Personnel Profile includes each department's authorized positions, including those that are funded by other departments and those positions that are authorized but not funded.

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## Department Summaries – **New for FY2020 Workload Indicators and Alignment to City Council Strategic Goals**

This section allows departments to spotlight their accomplishments for FY2019 and goals for FY2020. New this year was aligning these accomplishments and goals to the City Council Strategic Goals and Priorities. Workload indicators were also added this year. This section of the budget also provides a description of the department and the total **Expenditures by Character** for the FY 2018 actual expenditures, the FY 2019 adopted budget, the FY 2019 amended budget, the FY 2019 estimated actual, and the adopted budget for FY 2020. The **Expenditures by Activity** section displays the same information by activity and fund, and **Resources by Fund** displays the total funding sources by fund followed by the Net General Fund cost. The **Total Authorized Personnel by Department** line shows the total number of positions authorized by the department.

### Capital Outlay

The capital outlay section lists the specific capital equipment items that are funded in the capital outlay accounts in the expenditure detail section of each activity and department. Capital Outlay expenditures should eventually be classified as Capital Assets in the City's Comprehensive Annual Financial Report (CAFR). Capital Assets are defined by the City as assets having an estimated useful life in excess of one year, and an initial, individual cost in excess of the capitalization thresholds described below:

Infrastructure	\$ 25,000
Buildings and lease improvements	10,000
Land improvements	10,000
Machinery and equipment	5,000
Intangibles	5,000

### Capital Investment Program

The Capital Investment Program identifies major capital projects and funding sources. A project is considered a Capital Investment project if it is undertaken to acquire a capital asset (construction of public building, street improvements, fire trucks), will have a long service life and is nonrecurring, or is an expensive project or considered major. A more detailed guide is included in the introductory section of the Capital Investment Program Budget document.

### Financial Summaries

This section of the budget document gives the reader an overall representation of the City and the budget.

**Summary of Projected Revenues and Other Financing Sources by Fund Type** provides information about each revenue source, both from a historical perspective and the future year projected amounts.

**Summary of Projected Expenditures and Other Financing Uses by Fund Type** provides information about the operating budget for each fund including total Operating Budget, Debt Service, and Capital Outlay.

**Summary of Transfers (between funds)** provides information about various fund transfers.

**Revenues and Other Financing Sources-Primary General Fund** provides information about each General Fund revenue source, both from a historical perspective and the future projected amounts.

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**Operating Expenditures by Department-Primary General Fund** provides information about each General Fund account both from a historical perspective and the future projected amounts.

## **Estimated Fund Balance Projections**

For budgeting purposes, ending estimated fund balance is defined as a fund's current ending assets less its current ending liabilities. The Estimated Fund Balance Projections present the beginning and ending estimated fund balance available for appropriation for each fiscal year. Each fund is displayed on a separate page showing the name of the fund, the fund number, and fund description, along with expenditures and revenues summarized by their major categories.

## **Index – New for FY2020 Financial Policies**

The Index Section has been expanded to include our financial policies. Also in the Index section are the **FY 2020 Adopted Budget Solutions**. These solutions were presented at the budget hearings held on May 8<sup>th</sup>, May 28<sup>th</sup> and June 11<sup>th</sup>. These department reductions as well as revenue enhancements made it possible to maintain a balanced General Fund budget. A **Legal Debt Limit** schedule is presented as of Fiscal Year 2018 (most current assessed City of Santa Cruz real and personal property value). New this year are some of the policies that can affect the budget. Policies included are the **Budgetary Policy, Debt Management Policy, General Fund Reserve Policy, Budget Adjustment Policy, budget sections of the City Charter, Council Policy-Finance & Accounting, Grants Policy, and the Donations & Contributions Policy**. The **Acronyms and Glossary** sections provide definitions to many of the acronyms used throughout the document.

