
Guide to the Document

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

Introduction

The introduction of the budget document introduces the reader to the **City Council**: Mayor, Vice-Mayor and Councilmembers that represent the citizens of the City of Santa Cruz. A **Map of the City** is provided as well as a **City Organizational Chart** and a list of **Administrative Staff and Board, Commissions and Committee Chairpersons**. Also, a brief **History** of the City is provided.

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 as well as the state of the City. The **Budget in Brief** is a quick look at the Council priorities, General Fund budget by revenue and expenditures, City-wide expenditures, staffing levels, Capital Investment Program, and City "At a Glance" numbers. Also included in this section is a **City Introduction**. Information included here is a description of the City's government structure and services, the basis of accounting, the budget process and the City's fund structure. Next is the **Primary General Fund Budget and General Revenues**. This section of the budget document 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. Lastly is the **Personnel Profile-Overview**. This section provides information about position additions and deletions by department from Fiscal Year (FY) 2022 to FY 2023.

Financial Summaries

This section of the budget document gives the reader an overall representation of the City and the budget. The **Recap of Funds-Fund Balance** schedule highlights the beginning fund balance, adopted revenues and expenditures, and projected ending fund balance for all funds. The **Summary of Projected Revenues and Other Financing Sources by Fund Type** provides information about each revenue source, both from a historical perspective and the next year adopted amounts. The **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. The **Summary of Transfers** summarizes transfers between funds. The **Revenues and Other Financing Sources-Primary General Fund** provides information about each General Fund revenue source, both from a historical perspective and the next year adopted amounts. The **Operating Expenditures by Department-Primary General Fund** provides information about each General Fund account both from a historical perspective and the next year adopted amounts.

Department Summaries

This section provides a Department description and the **Core Services** provided. A chart of **Accomplishments and Goals** details the success of the department as well as indicating which Council Interim Recovery Plan focus area it relates to. **Workload Indicators** and **Performance Measures** are provided to demonstrate the effectiveness of the functions of the department. The **Budget Summary** gives a financial breakdown of the department. The *Expenditures by Character* section gives an overview for the FY 2021 actual expenditures, the FY 2022 adopted budget, the FY 2022 amended budget, the FY 2022 estimated actual, and the adopted budget for FY 2023. 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. Next, a **Staffing history** list is provided for each department. This list shows the amended budget staffing number for the past 3 years and the FY 2023 adopted staffing. Lastly, a departmental **Organization Chart** is provided.

Capital Outlay

The capital outlay section lists the capital equipment items that are funded in the capital outlay accounts in the expenditure detail section of each activity and department. 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

Appendix

The Appendix Section includes our financial policies. The Resolution adopting the FY 2023 budget is included. A **Legal Debt Limit** schedule is presented with the most current assessed City of Santa Cruz real and personal property value. The City's **Debt Service and Pension Obligations** shows current debt, future planned obligations, and unfunded liabilities (Pensions and Other Post Employment Benefit Obligations). Also included are some of the policies that can affect the budget: **Budgetary Policy, Debt Management Policy, General Fund Reserve Policy, Budget Appropriation and Control 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 words and acronyms used throughout the document.

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.