



ADMINISTRATIVE SERVICES DEPARTMENT

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CITY COUNCIL STAFF REPORT

Meeting: November 18, 2025

Subject

OpenGov Budget Format Review Presentation and Finalize Recommendations.

Recommended Action

1. Receive Budget Format Review presentation as outlined in the Budget Format Implementation Action Plan (IAP) recommendation numbers 15, 17, 18, 19, and 30.
2. Approve OpenGov budget format.

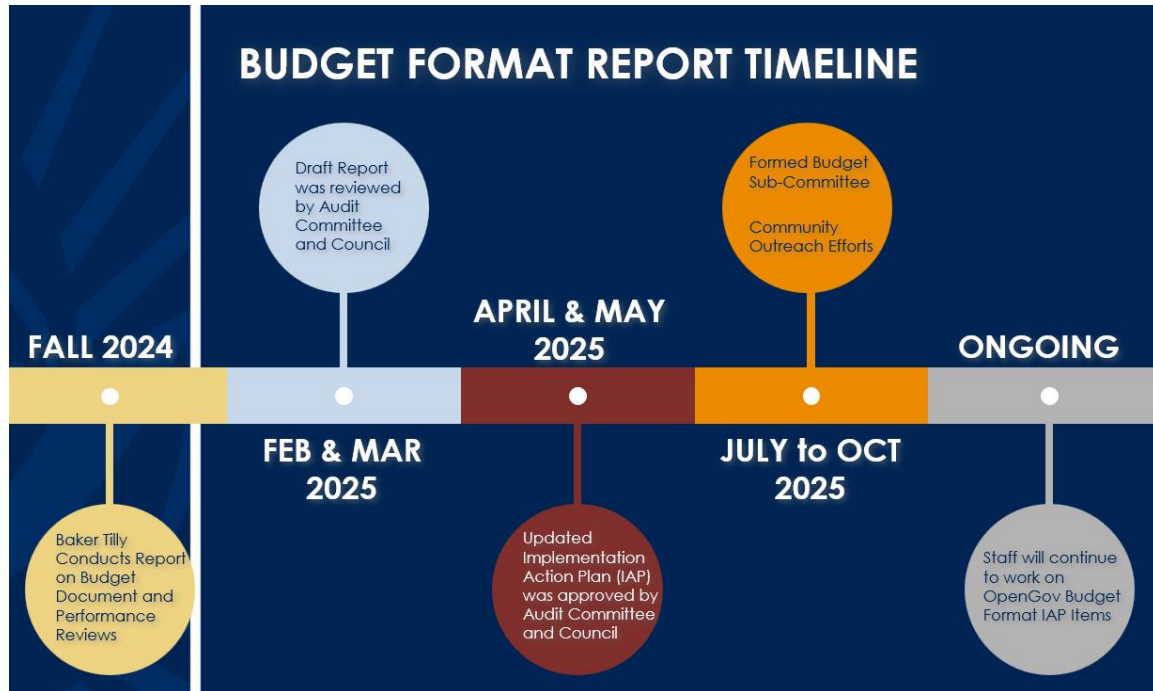
Background

As a best practice, major changes to the City's budget document and format have historically been presented to the City Council for their review and feedback. Most recently, the City Council approved major changes to the FY14 and FY15 budget documents and its format such as organizational changes, budgeting philosophy, cost allocation and internal service fund changes, added new financial policies, and updated program narratives/format changes. For further details on these changes, please see the FY 2013-14 Adopted Budget pages 9-17 and FY 2014-15 Adopted Budget pages 8-10.

Reasons for Recommendation and Available Options

During the last round of budget preparation for FY 2024-25 review, feedback was received on the budget document from City Council, residents and City staff through budget sessions, community outreach and internal budget meetings. Additionally, the City's internal auditors identified the need to improve and streamline the annual budget process. That feedback also indicated a need to reassess the City's Performance Measures to focus on outcomes that reflect the City's priorities rather than workload indicators.

The graphic below provides a high level-level overview of key dates related to the Budget Format Report and Implementation Action Plan (IAP).



In fall 2024, the City engaged Baker Tilly US, LLP to conduct a comprehensive review of its Budget Document and Performance Measures. The primary objective of this engagement was to enhance clarity and accessibility, to strategically align the City's annual budget document, and to improve the effectiveness of performance measures in tracking progress toward key citywide goals.

On March 4, 2025, the Draft Budget Format IAP was presented to the City Council. This plan included 32 recommendations that were prioritized 1-3, with 1 being the highest priority.

At this meeting the City Council recommended the following edits to the draft IAP, with staff committing to bring back an updated IAP before the next budget adoption:

- Item 12, Remove the full financial policies to retain in an appendix with the budget and any revision dates
- Item 15, Review the architecture and links in OpenGov to ensure accuracy
- Item 18, Eliminate the program budget information in the departmental sections (pages 23 to 29) – Hold off on this for a while
- Capital Improvement Program (CIP) item - set as a priority one, if possible

- Quarterly tracking of the CIP priorities - set as a priority two instead of priority three
- Item 26, Special Projects Policy - set as a priority one instead of a priority three
- Conduct a study session to review the Performance Measures Updates in Q1

On April 28, 2025, the updated IAP was presented to the Audit Committee.

On May 6, 2025, the Final Budget IAP was presented to the City Council. Staff then began to address Priority 1 and 2 items as listed in the IAP.

On July 28, 2025, the Audit Committee formed a Budget Format Sub-Committee which has met four times since its formation. The topics of discussion at these Sub-Committee meetings included:

- Review, provide, and finalize budget format changes based on sample OpenGov Budgets from other agencies and the draft Proposed FY 2025-26 Budget
- Review, provide, and finalize CIP budget format recommendations
- Explore options for a budget format informational video
- Draft and Publish Interactive Budget Format Community Survey
- Create a Budget Format Focus Group for additional feedback on prototype OpenGov budget format

Staff worked with the Budget Format Sub-Committee to create an Interactive Budget Format Survey to gather the community's feedback to help guide the City's transition from presenting the annual budget in a static PDF format to a more interactive and accessible format using OpenGov Stories. This survey was distributed from September 23, 2025 through October 14, 2025.

A high-level overview of the survey results are as follows:

Highest Areas of Concern	Staff Response
See a clear breakdown of revenue vs expense	Pg. 63 Financial Overview by Fund and pgs. 77-82 General Fund Financial schedules
See department accomplishments	A full list of accomplishments is included in each department section
See a specific spending category	Can be found at the beginning of every department page such as pg. 138 and pg.141 or OpenGov)
Reliability of Data	PDF + Freeze numbers option in OpenGov

Highest Areas of Concern	Staff Response
Eliminating the PDF document	The PDF document will still be available
Ease of finding information*	*This was discussed in the Budget Format group
Loss of content	Will have all the information plus more
Data presentation	Will mostly mirror the budget book, but we will look to enhance with drill down capabilities
Year over Year Comparisons book and OG	Found on every department and program page such as on pg. 138 and pg. 141
Charts and graphs showing spending	Found on every department page such as on pg. 137 and available on OpenGov
Explanatory notes or plain language summaries	Each program has its own summary section such as pg. 140
Ability to filter by department	Currently have in OpenGov transparency portal and each department is shown separately in the budget
Searchable line items or categories	Currently have search option through filters in OpenGov transparency portal, but will try to enhance this feature
Downloadable option for detailed data	Currently have in OpenGov
Mobile-friendly	Currently available in OpenGov draft but will enhance this feature

The Budget Format Focus Group – consisting of 5 community members in addition to the Budget Format Sub-Committee – met on October 15, 2025. This Focus Group discussed the City’s transition to a more interactive and accessible format using OpenGov Stories. During the session, the group reviewed results from the Budget Format Survey. The goal of this Focus Group was to collect community feedback on the interactive budget and ensure it met residents’ needs.

The following are highlights and takeaways from the Focus Group meeting:

- There was concern about whether staff would keep the PDF version of the budget document. Staff confirmed that the PDF will still be available, and added an interactive budget as an additional option.
- Searchable line items or categories are useful
- Enhanced Artificial Intelligence options should be provided
- Charts that show up as images are not mobile-friendly

Below is a high-level overview of what enhancements have been made from the PDF document to the current draft online OpenGov version:

- Created an interactive table of contents linking to all budget sections
- Embedded individual Financial Policies as PDFs
- Inclusion of the CIP book
- Created navigation menu pages for departments and divisions
- Added links to CIP dashboard and CWP dashboard on the City Strategic Vision and Council Goals page
- Added division summaries

Please note the draft OpenGov version is not available to the public as staff is awaiting Audit Committee and City Council approval of the new format.

On October 27th, 2025, the Audit Committee received the Budget Format Review presentation and recommended the OpenGov Format for Council consideration at tonight's meeting.

The link below contains a video that provides a high-level overview of the recommended budget format changes utilizing OpenGov stories:

<https://records.cupertino.org/WebLink/Browse.aspx?id=1219796&dbid=0&repo=CityOfCupertino>

Next Steps

With Council approval, staff will implement the budget format items as listed in the Budget Document and Performance Measures Improvements IAP. Staff anticipate publishing the FY 2025-26 Adopted Budget in OpenGov stories in the first half of 2026.

Sustainability Impact

No sustainability impact.

Fiscal Impact

No fiscal impact.

City Work Program (CWP) Item/Description

None.

Council Goal:

Public Engagement & Transparency and Fiscal Strategy

California Environmental Quality Act

Not applicable.

Prepared by: Toni Oasay-Anderson, Acting Budget Manager

Reviewed by: Kristina Alfaro, Director of Administrative Services

Approved for Submission by: Tina Kapoor, Interim City Manager

Attachment:

A – Sample Current Budget: Council & Commissions Department Overview through budget financials page