



## ADMINISTRATIVE SERVICES DEPARTMENT

CITY HALL  
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### AUDIT COMMITTEE STAFF REPORT

Meeting: April 28, 2025

#### Subject

Updated Budget Format Implementation Action Plan (IAP)

#### Recommended Action

Receive the Updated Budget Format Implementation Action Plan (IAP) and forward to City Council for approval.

#### Background

On March 4, 2024, the Draft Budget Format Implementation Plan (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 also recommended the following edits to the draft IAP and staff committed to bringing back an updated IAP before 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

All recommended changes have been included, and the updated IAP is being presented for City Council's review.

Implementation dates align with priorities as follows:

Priority 1 – FY26 Proposed Budget

Priority 2 – FY27 Proposed Budget

Priority 3 – FY27 or FY28 Proposed Budget

Reasons for Recommendation and Available Options

The proposed action is recommended to update the Budget IAP and begin implementation. This will provide City Council and residents with expectations of when changes to budget format will be completed. "Based on the findings outlined above, staff recommends City Council receive the updated Budget Format Implementation Action Plan.

Sustainability Impact

No sustainability impact.

Fiscal Impact

No fiscal impact.

City Work Program (CWP) Item/Description

None.

Council Goal:

None.

California Environmental Quality Act

No California Environmental Quality Act impact.

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Reviewed by: Kristina Alfaro, Director of Administrative Services

Tina Kapoor, Deputy City Manager

Floy Andrews, City Attorney (*As needed*)

Approved for Submission by: Pamela Wu, City Manager

Attachments:

A – Redline Budget Format Implementation Action Plan

B – Updated Budget Format Implementation Action Plan