



ADMINISTRATIVE SERVICES DEPARTMENT

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AUDIT COMMITTEE STAFF REPORT

Meeting: July 28, 2025

Subject

Budget Format Review Presentation and Formation of Budget Format Review Subcommittee

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. Form Budget Format Review subcommittee

Reasons for Recommendation

Background

On May 6, 2025, the Final Budget IAP was presented to the City Council. This plan included 33 recommendations. The FY 2025-26 budget document accomplished 17 of the 33 recommendations which resulted in a 50% implementation rate for the first year of the IAP.

The final Budget Format Implementation Action Plan is included as Attachment A of this report.

Budget Format Migration to OpenGov

The five IAP recommendations (15, 17, 18, 19, 30) support a comprehensive work plan for improving a city's budget process, budget document, and related financial reporting systems. The recommendations create a more transparent, consistent, accessible, and integrated budgeting and financial reporting system, leveraging OpenGov, internal coordination, and stakeholder engagement while also ensuring that policies and reporting frameworks support oversight and clarity. Refer to Attachment A for further details on each of the IAP recommendations.

Staff began working on the migration of budget data and narratives to OpenGov and will be presenting 3 different budget formats for Audit Committee's consideration. Staff researched other agencies that utilize OpenGov publications to present budget data in

differing formats, length of data history, and depth of detail. OpenGov recommended the following three agencies: Oakland, CA, Durango, CO, and Pasadena, CA, because they currently utilize the publications feature and have budget documents similar to Cupertino. Staff coordinated a series of meetings with an OpenGov representative to learn how to set up a publication, migrate data, and recreate charts as presented in the current budget document. Staff have migrated all budget narratives and tables and charts to individual OpenGov pages. Budget pages for all introductory chapters, departments, and CIP were created. Pages were organized in a draft format inspired by example publications as presented. Staff also documented the publication creation and migration process for future replication.

Next Steps

Staff recommends Audit Committee to provide feedback the three OpenGov sample formats. Staff also recommends Audit Committee to create a budget format sub-committee to finalize OpenGov budget format for recommendation to the Council ahead of FY 2026-27.

Sustainability Impact

No sustainability impact.

Fiscal Impact

No fiscal impact.

City Work Program (CWP) Item/Description

None.

Council Goal:

Fiscal Strategy

California Environmental Quality Act

Not applicable.

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Reviewed by: Kristina Alfaro, Director of Administrative Services

Approved for Submission by: Tina Kapoor, Interim City Manager

Attachments:

A – Budget Format Implementation Action Plan

B – OpenGov Budget Examples Presentation