



CITY OF CUPERTINO

AGENDA

AUDIT COMMITTEE

10300 Torre Avenue Cupertino CA 95014, Conference Room A

Monday, August 4, 2025

2:00 PM

Special Meeting

Members of the public wishing to observe the meeting may do so in one of the following ways:

- 1) Attend in person at Conference Room A, 10300 Torre Avenue Cupertino CA 95014
- 2) The meeting will also be streamed live on and online at <https://youtube.com/@cupertinocitycommission>

Members of the public wishing to comment on an item on the agenda may do so in the following ways:

- 1) Appear in person at Conference Room A
- 2) E-mail comments by 2:00 p.m. on Monday, August 4 to the legislative body at Auditcommittee@cupertino.gov. These e-mail comments will also be posted to the City's website after the meeting.

Oral public comments may be made during the public comment period for each agenda item.

NOTICE AND CALL FOR A SPECIAL MEETING OF THE CUPERTINO AUDIT COMMITTEE

NOTICE IS HEREBY GIVEN that a special meeting of the Cupertino Audit Committee is hereby called for Monday, August 4, 2025, commencing at 2:00 p.m. at the City Hall Conference Room A, 10300 Torre Avenue Cupertino, California 95014. Said special meeting shall be for the purpose of conducting business on the subject matters listed below under the heading, "Special Meeting."

SPECIAL MEETING

CALL TO ORDER

ROLL CALL

APPROVAL OF MINUTES

POSTPONEMENTS**ORAL COMMUNICATIONS**

This portion of the meeting is reserved for persons wishing to address the Committee on any matter within the jurisdiction of the Committee and not on the agenda. Speakers are limited to three (3) minutes. In most cases, State law will prohibit the Commission from making any decisions with respect to a matter not on the agenda.

Effective January 1, 2023, Government Code Section 65103.5 (SB 1214) limits the distribution of copyrighted material associated with the review of development projects. Members of the public wishing to view plans that cannot otherwise be distributed under SB 1214 may make an appointment with the Planning Division to view them at City Hall by sending an email to planning@cupertino.org. Plans will also be made available digitally during the hearing to consider the proposal.

OLD BUSINESS**NEW BUSINESS**

1. Subject: ACTION ITEM 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 #30
2. Form Budget Format Review subcommittee
Presenter: Kristina Alfaro, Director of Administrative Services
[Staff report](#)
[A - Budget Format Implementation Action Plan](#)
[B - Opengov Budget Examples Presentation](#)
2. Subject: INFORMATIONAL ITEM Receive the proposed Audit Committee 2025 Schedule and Workplan
Recommended Action: Receive the proposed Audit Committee 2025 Schedule and Workplan
Presenter: Jonathan Orozco, Finance Manager
[A - Proposed Audit Committee 2025 Schedule and Work Plan](#)

STAFF AND COMMITTEE REPORTS**FUTURE AGENDA SETTING****ADJOURNMENT**

In compliance with the Americans with Disabilities Act (ADA), anyone who is planning to attend this meeting who is visually or hearing impaired or has any disability that needs special assistance should call the City Clerk's Office at 408-777-3223, at least 48 hours in advance of the meeting to arrange for

assistance. In addition, upon request in advance by a person with a disability, meeting agendas and writings distributed for the meeting that are public records will be made available in the appropriate alternative format.

Any writings or documents provided to a majority of the members after publication of the agenda will be made available for public inspection. Please contact the City Clerk's Office in City Hall located at 10300 Torre Avenue, Cupertino, California 95014, during normal business hours.

IMPORTANT NOTICE: Please be advised that pursuant to Cupertino Municipal Code section 2.08.100 written communications sent to the City Council, Commissioners or staff concerning a matter on the agenda are included as supplemental material to the agenda item. These written communications are accessible to the public through the City website and kept in packet archives. Do not include any personal or private information in written communications to the City that you do not wish to make public, as written communications are considered public records and will be made publicly available on the City website.



CITY OF CUPERTINO

Agenda Item

25-14202

Agenda Date: 8/4/2025
Agenda #: 1.

Subject: ACTION ITEM Budget Format Review Presentation and Formation of Budget Format Review Subcommittee

1. Receive Budget Format Review presentation as outlined in the Budget Format Implementation Action Plan (IAP) recommendation #30

2. Form Budget Format Review subcommittee

Presenter: Kristina Alfaro, Director of Administrative Services



ADMINISTRATIVE SERVICES DEPARTMENT

CITY HALL
10300 TORRE AVENUE • CUPERTINO, CA 95014-3255
TELEPHONE: (408) 777-3220 • FAX: (408) 777-3109
CUPERTINO.ORG

AUDIT COMMITTEE STAFF REPORT

Meeting: August 4, 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.

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

Attachments:

A – Budget Format Implementation Action Plan

B – Opengov Budget Examples Presentation

City of Cupertino – Budget Document Improvements and Performance Measures Updated Implementation Action Plan

April 2025

Rec No.	Recommendation	Implementation Steps	Priority ¹	Department Responsible ²	Comments
1	Ensure the document includes a title page, improved table of contents, consistent layout and orientation.	<ul style="list-style-type: none">Review the budget document for consistent formatting including font, font size, page orientationEnsure title page and table of contents are properly formatted	1	Admin Services	FY26 Implementation
2	Isolate the Budget Message as a standalone section.	<ul style="list-style-type: none">Move the Strategic Goals Budget Message section to the front of the document in the Introduction Section	2	Admin Services	FY26 Implementation
3	Incorporate the City’s Mission in the Budget Guide section with the Strategic Goals subsection and move them to the Introduction section after the City’s organization chart.	<ul style="list-style-type: none">Condense the City’s Mission in the Budget Guide section areas of the Budget MessageMove to the introduction section	2	Admin Services	FY26 Implementation
4	Eliminate the Notable Accomplishments and New Initiatives sections by condensing its content into a bulleted one or two sentence description for each accomplishment and relocate each relevant accomplishment to the respective Department section.	<ul style="list-style-type: none">Condense Notable Accomplishments and New Initiatives sections into small bulleted or narrative list by DepartmentMove each bulleted description into relevant Department sectionRemove Notable Accomplishments and New Initiatives sections	2	Admin Services	FY26 Implementation
5	Summarize high-level notable accomplishments and new initiatives within the City Manager’s Budget Message	<ul style="list-style-type: none">Summarize high-level notable accomplishments and new initiatives into a small paragraphPut this paragraph in the City Manager’s Budget Message	2	Admin Services/ City Manager’s Office	FY26 Implementation
6	Elevate the Budget Overview subsection as its own section in the budget document.	<ul style="list-style-type: none">Add the existing Budget Overview subsection as it’s own new sectionInclude the following subsections:<ul style="list-style-type: none">Budget Roadmap,Changes to the Budget and Policies,Budget by Fund,Service-Level Reductions,Special Projects,Current Economic Update,Key Budget Assumptions, andOngoing Challenges	2	Admin Services	FY26 Implementation

¹Priority 1: Important to accomplish without delay and/or easy to accomplish.
Priority 2: Second tier of importance to accomplish and/or may involve some complexity or time to complete.
Priority 3: Least urgent to complete and/or may take longer to set-up or to execute.
²To establish clear accountability there should be a single manager assigned responsibility for completing implementation of each recommendation. Where more than one manager is identified in this column, responsibility should be clarified when the Final Action Plan is prepared.

Rec No.	Recommendation	Implementation Steps	Priority ¹	Department Responsible ²	Comments
7	Report Department reductions at the summary level and refer to the Department section for further detail.	<ul style="list-style-type: none"> Use the newly created Budget Overview section in Recommendation #6 to create a four page narrative Refer to the individual Department sections for further detail 	2	Admin Services	FY26 Implementation
8	Complete and publish the FY 2024-25 Budget at a Glance document to summarize the budget for the casual user.	<ul style="list-style-type: none"> Publish the above four page narrative from Recommendation #7 as a separate City's Budget at a Glance document 	2	Admin Services	April 2025
9	Move the Mission Statement to the strategic goals section.	<ul style="list-style-type: none"> Move the Mission Statement from the Budget Guide section to the Strategic Goals section. 	2	Admin Services	FY26 Implementation
10	Move the Elements of the Budget Document, Glossary of Budget Terminology, Commonly Used Acronyms, and Revenues/Expenditures/Fund Balance Table to the Appendix.	<ul style="list-style-type: none"> Move the following Elements of the Budget Document to the appendix <ul style="list-style-type: none"> Glossary of Budget Terminology Commonly Used Acronyms Revenues/Expenditures/Fund Balance Table 	2	Admin Services	FY26 Implementation
11	Eliminate the City Profile, Education, Programs and Applications, Community and Recreation Services and Things to Do and See subsections of the Community Profile section from the budget document.	<ul style="list-style-type: none"> Remove the following subsections of the Community Profile section <ul style="list-style-type: none"> City Profile Education Programs and Applications Community and Recreation Services Things to Do and See 	2	Admin Services	FY26 Implementation
12	Update all policies to provide a summary of the policy and include a link to the official policy on the City's website.	<ul style="list-style-type: none"> Remove the full financial policies from the budget document to retain in an appendix with the budget and any revision dates Include a summary of the relevant financial policies and a link to the full policy on the City's website 	3	Admin Services	FY26 Implementation
13	Eliminate the Flow of Funds Chart and replace it with a narrative description of how taxes are used to fund City services within the Budget Overview section of the budget.	<ul style="list-style-type: none"> Eliminate the Flow of Funds Chart in the All Funds Financial Schedule section Include a narrative of how taxes are used to fund City services within the Budget Overview section 	3	Admin Services	FY28 Implementation
14	Revise the General Fund Contribution Schedule subsection to include a brief narrative of General Funds resources that are being contributed to other funds, refer to the General Fund Transfers subsection, and eliminate the existing table.	<ul style="list-style-type: none"> Develop a draft narrative summary for City Manager's Office review and feedback Eliminate the existing table of the General Fund Contribution Schedule in the General Fund Financial Schedules sections Refer to the General Fund Transfers subsection in the narrative 	2	Admin Services	FY27 Implementation

Rec No.	Recommendation	Implementation Steps	Priority ¹	Department Responsible ²	Comments
		<ul style="list-style-type: none">• Publish the updated section for incorporation into the annual budget document			
15	Refer the reader to the Department section or OpenGov for further detail.	<ul style="list-style-type: none">• Review architecture and links in OpenGov to ensure accuracy and usability of financial schedules that provide the same or similar information as in the current budget document• Make revisions to OpenGov as required• Modify text references in the General Fund Financial Schedules section in each department to direct readers to the department sections, appendix and/or OpenGov• Condense Revenues section detail• Add reference to Open Gov to show further detail	2	Admin Services	FY27 Implementation
16	Condense the General Fund Revenues to provide an overview of the key revenue sources, and include the more detailed descriptions and analysis in the General Fund Forecast subsection.	<ul style="list-style-type: none">• Develop a revised draft of a condensed General Funds revenue section (e.g., start with an outline, then complete a draft based on prior budget)• Move the more detailed descriptions and analysis in the General Fund Forecast subsection• Ensure consistency in formatting and align structure across both sections for clarity• Publish the updated section as part of the draft budget	2	Admin Services	FY26 Implementation
17	Review each Department section to include the following components: 1) Department description; 2) Organizational chart (by division/program including number of assigned personnel FTE equivalents); 3) Personnel summary (subtotals by position); 4) Key priorities, with emphasis on how they achieve the citywide strategic plan/priorities; 5) Performance measures with a reference to key departmental priorities and citywide strategic plan/priorities; and 6) Revenue and Expenditure summary by division/program and by expenditure type (personnel costs, materials and services, capital outlay, etc.).	<ul style="list-style-type: none">• Review each Department section to ensure there is consistency in including the following components:<ul style="list-style-type: none">○ Department description○ Organizational chart○ Personnel summary○ Key priorities○ Performance measures○ Revenue and Expenditure summary	3	Admin Services	FY27 Implementation
18	Eliminate the program budget information in the Department sections and refer the user to OpenGov to obtain further detail.	<ul style="list-style-type: none">• Eliminate the program budget information in the departmental sections• Add reference to Open Gov for the reader to obtain further detail at the program budget level	2	Admin Services	Per Council hold off on this for awhile. FY27 Implementation

Rec No.	Recommendation	Implementation Steps	Priority ¹	Department Responsible ²	Comments
19	Develop a minimum five-year Capital Improvement Plan (CIP) and incorporate the CIP plan into the budget document.	<ul style="list-style-type: none">• Develop the Capital Improvement Plan should be created and include the following elements:<ul style="list-style-type: none">○ CIP Overview○ CIP Process that explains the definition of a project and the planning process○ Project descriptions○ Financial Summary by Year○ Funding Availability• The CIP should be included as part of the annual budget with similar timelines so that the recommended operating and capital budgets are published within the budget schedule.	1	Public Works/ Admin Services	FY26 Implementation
20	Affirm primary responsibility and lead role of the development of the CIP Plan to Public Works as a shared responsibility and collaboration with other departments.	<ul style="list-style-type: none">• Assign the lead role of development of the CIP to the Public Works Department• Conduct cross-departmental CIP meetings to ensure input is received• Develop a department coordination framework that defines roles, responsibility for input and collaboration• Discuss and disseminate the framework with departments.• Conduct periodic check-ins on CIP plan development to include the City Manager, and representatives from Public Works and Administrative Services	1	City Manager’s Office, delegated to Public Works	FY26 Implementation, internal Standard Operating Procedure (SOP)
21	Assign compilation and publication of the CIP Plan section of the budget document to the Administrative Services Department’s Budget division.	<ul style="list-style-type: none">• Assign the lead role of compilation and publication of the CIP to the Admin Services Department• Standardize CIP formatting and structure to ensure consistency in CIP descriptions, budget projections and reporting• Establish a review and submission timelines for the draft and final CIP version in the context of the broader budget process• Collaborate with Public Works to inform final development of the finalized CIP plan• Incorporate the capital budget in the recommended budget document.	1	City Manager’s Office, delegated to Admin Services	FY26 Implementation
22	Complete the FY 2024-25 Capital Budget and issue as Volume 2 of the current adopted budget.	<ul style="list-style-type: none">• Complete the FY 2024-25 Capital Budget already in progress (performed by Public Works)	1	Public Works/ Admin Services	Completed April 2025

Rec No.	Recommendation	Implementation Steps	Priority ¹	Department Responsible ²	Comments
		<ul style="list-style-type: none">• Issue the Capital Budget as Volume 2 of the current adopted budget.			
23	Provide clear quarterly tracking of CIP priorities, progress, and alignment with Council work programs.	<ul style="list-style-type: none">• Develop a quarterly reporting framework to define reporting element such as progress tracking, estimated time of construction and completion, and tracking against budget• Establish a reporting calendar to set quarterly review deadlines on City Council agendas• Implement the CIP progress reporting• Check-in with City Council and department leaders to evaluate CIP progress reporting and opportunities to improve it	2	City Manager’s Office, delegated to Public Works	FY27 Implementation
24	Create a detailed appendix for fund transfers, enterprise funds, and grant funding usage.	<ul style="list-style-type: none">• Create a framework to report the following:<ul style="list-style-type: none">○ Fund transfers○ Enterprise funds○ Grant funding• Compile the fund transfer and grant data to document all sources and uses of funds• Publish the developed report(s)	2	Admin Services	FY27 Implementation
25	Ensure all appropriated funds and consulting services are tracked and reported against original purposes.	<ul style="list-style-type: none">• Review current trancking mechanisms and implement any necessary changes based on feedback received from City Councilmembers regarding past reports• Review the current expense report that shows budget and actual expenditures for all appropriated funds• Create a report in OpenGov that highlights the consulting services expenses compared to the original budget.• Keep clear documentation of all consulting services budgets.	3	Admin Services	FY28 Implementation
26	Develop and implement a Special Projects policy to address such issues as definitions, approval authorities, timelines, projects spanning multiple fiscal years, budget carryovers for projects extending into a subsequent fiscal year, and periodic reporting timelines and form.	<ul style="list-style-type: none">• Develop a special projects policy that addresses:<ul style="list-style-type: none">○ Definition of special projects○ Form of reporting○ Frequency of reporting○ Follow-up on items and direction from City Council	1	City Manager’s Office	Completed April 2025

Rec No.	Recommendation	Implementation Steps	Priority ¹	Department Responsible ²	Comments
27	Review the City’s annual budget resolution and/or expenditure and budget policies to ensure they align with City Council authorities provided to the City Manager or designee in managing the annual budget, including use of contracted and/or consulting services to achieve the City’s annual service delivery goals expressed in the adopted budget.	<ul style="list-style-type: none">Review the City’s annual budget resolution and/or expenditure and budget policies to ensure the following:<ul style="list-style-type: none">Authorities provided to the City ManagerUse of contracted or consulting servicesMake any changes or updates as needed	1	City Manager’s Office	FY26 Implementation
28	Review the City’s current budget community engagement strategy with the City Council to ensure it is successfully meeting the needs for identifying community priorities and to inform the community about how City services are funded.	<ul style="list-style-type: none">Present the City’s current budget community engagement strategy to the City CouncilSolicit feedback on additional community engagement strategiesMake any changes or updates as needed	1	City Manager’s Office	FY26 Implementation
29	Review educational content on the budget’s role as a financial planning tool and document in light of any changes to the engagement strategy using easy-to-understand content and graphics.	<ul style="list-style-type: none">Review the proposed changes to the community engagement strategiesUpdate educational content and engagement strategy with easy-to-understand content and graphics based on proposed changes	1	Admin Services/ City Manager’s Office	FY26 Implementation
30	Leverage tools like OpenGov to create interactive, department-focused summaries for each user type including the community, council and staff.	<ul style="list-style-type: none">Review the current OpenGov design and layout for departments and solicit feedback for improvementsMove the current year so the newest information is listed first on the main pageDevelop content based on the needs of the community and councilInclude links in the budget document to OpenGov to create more tailored content	1	Admin Services	FY27 Implementation, will need more time to develop and implement this recommendation
31	Develop a citywide strategic plan that includes a review of the core values, mission and vision by the City Council to form the appropriate strategic goals and priorities for the organization and its operating departments.	<ul style="list-style-type: none">Determine if the strategic plan will be done with assistance from consultants or in houseWork with City Council to create a city-wide strategic plan according to the following framework<ul style="list-style-type: none">Core ValuesMissionVisionOrganizational GoalsOrganizational StrategiesStrategic PrioritiesPersonal Priorities	1	City Manager’s Office	FY26 Implementation, a FY26 Proposed Budget request will be made for dollars to complete a strategic plan.

Rec No.	Recommendation	Implementation Steps	Priority ¹	Department Responsible ²	Comments
		<ul style="list-style-type: none">• Incorporate strategic plan into planning for the budget document and performance measures			
32	Establish performance standards for each performance measure and reevaluate at least biennially.	<ul style="list-style-type: none">• Review Baker Tilly’s suggested performance measures by Department• Obtain City Council approval on the set of performance measures to be implemented, informed by the Baker Tilly report and any subsequent creation of a citywide strategic plan• Identify roles and responsibilities within each department to identify the metrics to be tracked, gather the data, and develop the reports• Implement a tracking mechanism by developing a reporting structure to monitor compliance and effectiveness (e.g., quarterly, semi-annually)• Create a process for reviewing performance and updating performance measures with the City Council periodically (semi-annually) and as part of the annual budget process	1	City Manger’s Office, delegated to each department	FY26/FY27 Implementation this will follow the strategic plan to ensure alignment with City Council vision and priorities
33	Conduct a study session to review the Performance Measures update in Q1	<ul style="list-style-type: none">• Review updated performance measures• Bring to City council as a study session	1	City Manger’s Office, delegated to each department	FY26/FY27 Implementation, this will follow the strategic plan to ensure alignment with City Council vision and priorities.

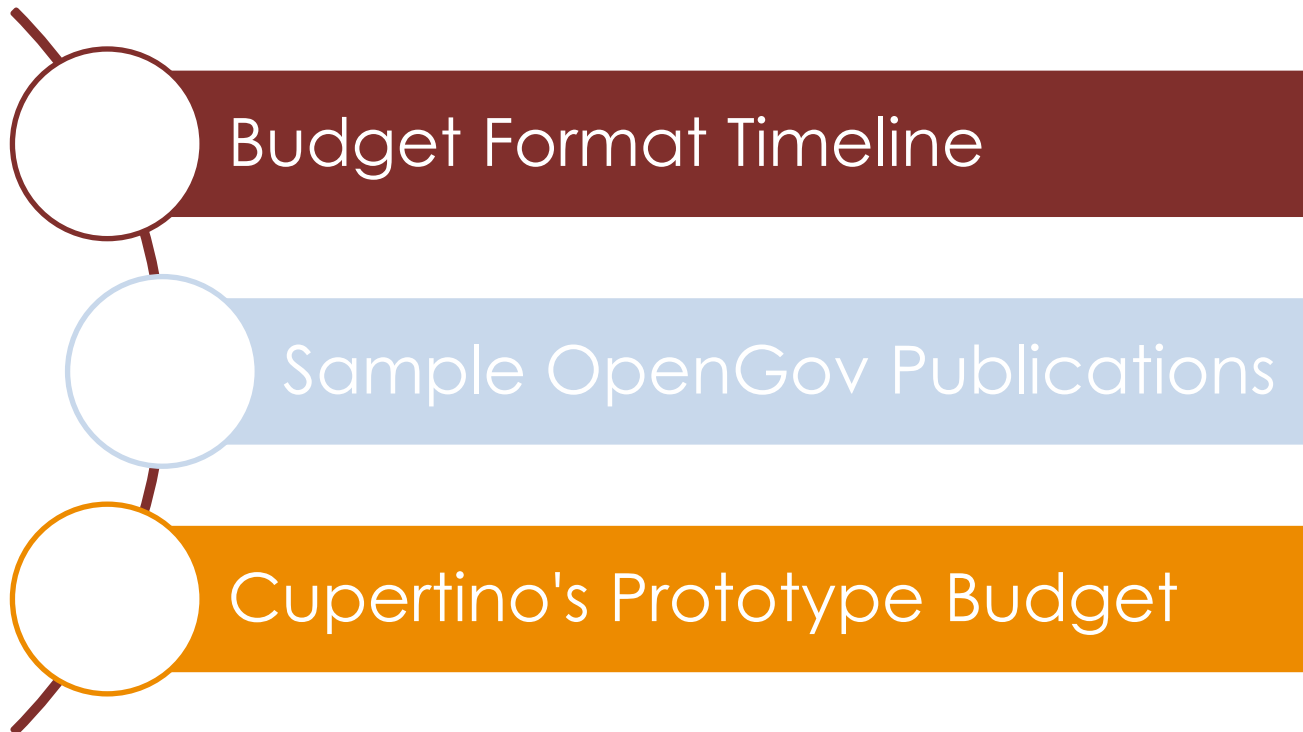
OpenGov Budget Examples

July 28, 2025



**CITY OF
CUPERTINO**

Agenda



Budget Format Timeline

BAKER TILLY REPORT

Baker Tilly's budget document and performance measure improvements report was approved by Audit Committee and Council

2025
February
and March



APPROVAL OF IAP

City Council approves final IAP with priorities ranging from 1-3 to be implemented over next 3 years

2025
May



RESEARCH & MIGRATION

Staff researched local governments who utilize OpenGov publications and migrated current budget from Collective Budget

2025
June-
Present



BUDGET EXAMPLES PRESENTATION

Staff provides an update to Audit Committee about OpenGov budget research and preliminary formatting

2025
July



AUDIT SUB- COMMITTEE FORMAT REVIEW

Audit Committee to provide initial feedback on sample OpenGov formats and create budget format sub-committee

2025
July

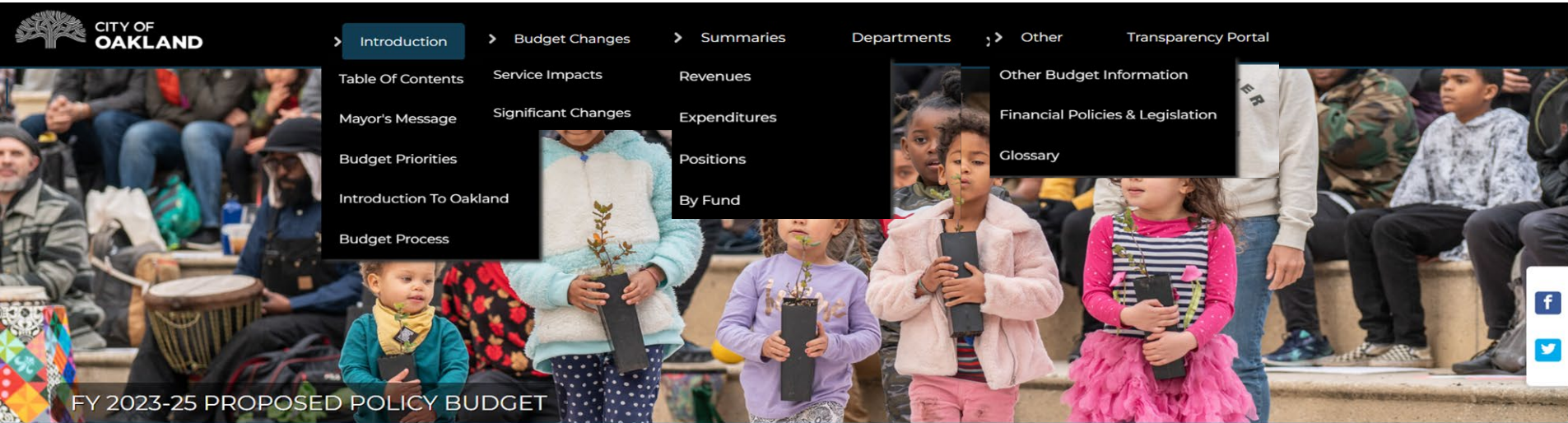


1. Oakland, CA



CUPERTINO

Home page



Welcome to the City of Oakland's Online Interactive Budget Book!

Please use links below to explore the

[ONE OAKLAND BUDGET](#)

Mayor's Message

One Oakland Budget

FY 2023-25 PROPOSED POLICY BUDGET

ONE FRANK H. OGAWA PLAZA • 3RD FLOOR • OAKLAND, CA. 94612

Office of the Mayor
Honorable Sheng Thao
Mayor

(510) 238-3141
FAX (510) 238-4731

Honorable City Council and Oakland Residents:

We present the Fiscal Year (FY) 2023-2025 Proposed Budget, a plan to address significant challenges in a daunting budget environment while laying the groundwork for a stronger and more secure future. With this budget, we are preserving vital services, addressing our deficit responsibly, and taking important steps to transform Oakland's City government so that we can better use limited resources to make our communities safer, support children and families, and promote economic development.

The City of Oakland is facing the largest budget deficit in its history. Current financial analysis projects the city to have an approximately \$360 million shortfall over the next two fiscal years. This inherited shortfall is largely a result of two factors: the loss of federal pandemic funding and a reduction in revenue generated from the real estate transfer tax and transient occupancy tax.

To address this inherited shortfall, we are proposing strategic spending reductions with the goal of maintaining current staff and minimizing service disruptions. Unlike the budget crisis of the past, we have achieved a balanced budget without resorting to government closures or layoffs which disrupt critical services to residents.

Further savings will be gained through a realignment of City government to be more streamlined and efficient. These reforms will also have the benefit of fostering improved coordination between City departments.

While the General Purpose Fund faces a historic deficit, other funding sources have not been impacted - the Proposed Budget will leverage these sources to create a foundation for future growth, improved quality of life and economic opportunity.

Even in this environment, the Proposed Budget will make significant investments in affordable housing, Head Start programs, and infrastructure improvements. Above all, we are seeking to manage our fiscal situation responsibly while still supporting the priorities of City Council and our residents.

Summaries

[Introduction](#)[Budget Changes](#)[Summaries](#)[Departments](#)[Other](#)[Transparency Portal](#)[Revenues](#)[Expenditures](#)[Positions](#)[By Fund](#)

FY 2023-25 PROPOSED POLICY BUDGET

1 Revenue Tables

- 1 Property Tax
- 1 Sales & Use Tax
- 1 Business License Tax
- 1 Utility Consumption Tax
- 1 Real Estate Transfer Tax
- 1 Transient Occupancy Tax
- 1 Parking Tax
- 1 Licenses & Permits
- 1 Fines & Penalties
- 1 Interest Income
- 1 Service Charges

1 Expenditure Tables

- 1 Expenditures By Department
- 1 Expenditures By Type

1 Position Tables

- 1 Historical Summary of Positions
- 1 Citywide Classification Summary
- 1 Position Summary by Fund
- 1 Frozen or Eliminated Positions

1 Tables By Fund

- 1 General Funds
- 1 Special Revenue Funds
- 1 Enterprise, Internal Service, & Capital Funds
- 1 Debt & Fiduciary Funds
- 1 Summary Table by Fund
- 1 Negative Funds

Departmental Summaries

FY 2023-25 PROPOSED POLICY BUDGET

The Proposed Budget enacts a reorganization of City Departments in its Second Fiscal Year which begins July 1, 2024. The Department pages below have been created based on the Departmental Organizational Structure in the first fiscal year, FY 2023-24. However such pages are grouped under Department titles based upon the FY 2024-25 Reorganization.

Mayor



1 Mayor Expenditures & Information

City Council



1 City Council Expenditures
1 City Council Information

City Administrator



1 City Administrator Expenditures
1 City Administrator Information

City Attorney



City Auditor



City Clerk



Information

City Council

FY 2023-25 PROPOSED POLICY BUDGET

Business Goals

Affordable Housing & Homelessness Solutions

- Protection/Prevention — protect tenants and low-income property owners, prevent homelessness;
- Preservation — preserve affordable housing;
- Production — produce deeply affordable housing, including for transitional aged youth and seniors
- House unsheltered residents — lease/purchase hotels; utilize public land for emergency shelter, safe parking sites, transitional housing, and permanent deeply affordable housing; and
- Service encampments with outreach and supportive services, and health and sanitation services.

Community Safety, Prevention & Healing

- Implement the 12 prioritized recommendations of the Reimagining Public Safety Task Force to increase public safety through alternative responses to call for service, civilization of certain sworn functions, and investments in addressing the root causes of violence and poverty
- Reduce gun violence and focus on violent crime, including increasing investigation capacity and solve rates;
- Reduce traffic violence, including implementing improvements on Oakland's High Injury Network and increasing capacity for rapid response;
- Increase violence prevention, trauma-informed care and healing;
- Expand alternative response to police, such as MACRO; and
- Implement and expand Crime Prevention Through Environmental Design (CPTED) for crime prevention and traffic calming.

Expenditures

Expenditures By Category

Help ▾ Share ▾

Updated On 23 Dec, 2024

← Back ↺ History ▾ ↻ Reset

Broken down by

Expenses ▾ City Council

Visualization



Sort By Chart of Accounts ▾

- Personnel & Overhead
- Operations & Maintenance
- Internal Services

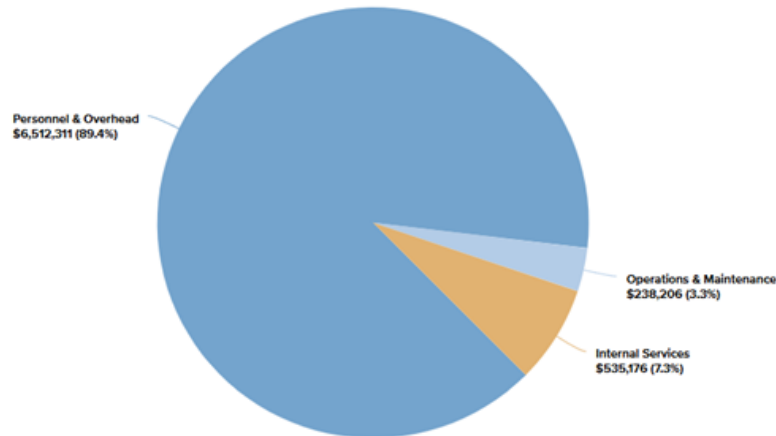


Table of Contents

FY 2023-25 PROPOSED POLICY BUDGET

Please see our [Navigation Tips and FAQs](#) to help you explore the City's budget.

To view the budget, the recommended browsers are Chrome or Firefox and in maximum screen width.

All graphs and tables in the Proposed Budget pages below can be found in our [Transparency Portal](#).

FY 2023-25 PROPOSED BUDGET HIGHLIGHTS

[Mayor's Message](#)
[Budget Priorities](#)

INTRODUCTION TO OAKLAND

[City Leadership](#)
[Citywide Organizational Chart](#)
[City's Role in Service Provision](#)
[City Facts](#)
[Attractions & Accolades](#)

BUDGET PROCESS

[Budget Guide & Background](#)
[Budget Process Enhancements](#)
[Public Input & Community Engagement](#)
[Finance Leadership & Acknowledgement](#)
[Forecasting Methodology & Budgeting Basis](#)

BUDGET CHANGES

[Service Impacts](#)
[Significant Budgetary Changes](#)

OTHER BUDGET INFORMATION

[Direct Community Grants](#)
[Long-Term Liabilities](#)
[California Legal Revenue Limitations](#)
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2. Durango, CO



CUPERTINO

CITY of DURANGO

FY 2025 PROPOSED BUDGET
CITY OF DURANGO

EXPLORE OUR BUDGET

Welcome to the City of Durango's online interactive budget book. Please take a look at our **Navigation Tips** and **FAQs** to help you explore the City's budget.

To view the budget, the recommended browsers are Chrome or Firefox and in maximum screen width.

CITY of DURANGO

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MESSAGE FROM THE CITY MANAGER

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- ORGANIZATIONAL STEWARDSHIP
- INNOVATIVE HOUSING AND ECONOMIC OPPORTUNITY
- SAFETY AND QUALITY OF LIFE
- RELIABLE INFRASTRUCTURE AND COMMUNITY CONNECTIVITY
- ENGAGED AND INFORMED COMMUNITY
- STRATEGIC WORKFORCE DEVELOPMENT

Organizational Stewardship Page



STRATEGIC PLAN GOAL

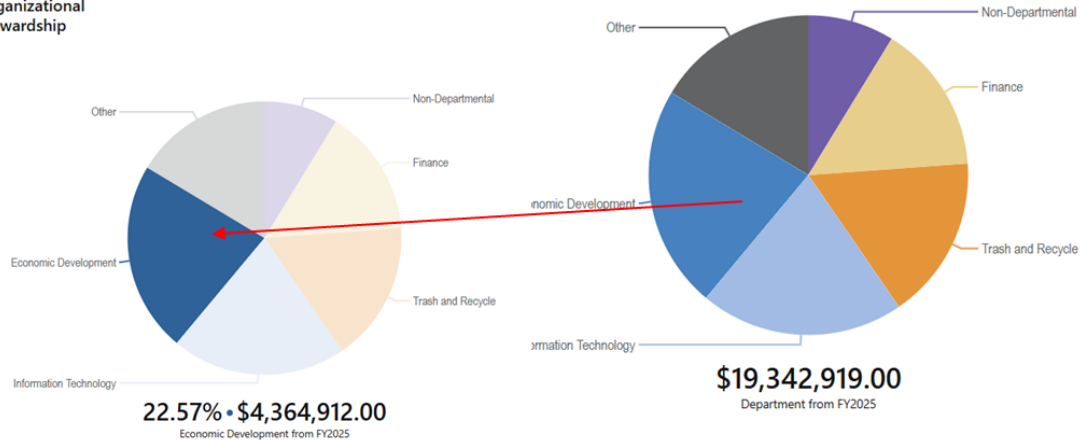
DEFINITION

Organizational Stewardship addresses the key infrastructure and foundational processes in the organization that serve as a framework for success, ensuring the organization has the resources and approaches in place to support strategic and operational focus. This goal area ensures the integration of organizational efforts and critical factors for short-term success and long-term sustainability.

OBJECTIVES

- 1.1 Ensure a financially sustainable and innovation-led framework that thrives on building effective partnerships to alleviate city costs, and harnesses the power of technology for efficiency.
- 1.2 Foster strong community group partnerships through effective communication and a commitment to diversity, equity, and inclusivity efforts while focusing on increased accessibility of services for underserved communities.
- 1.3 Advance a systematic approach toward environmental sustainability through focused efforts to conserve resources and mitigate environmental stressors by meeting or exceeding local, state, and national standards.

Organizational Stewardship



[Click to explore data](#) →



CITY MANAGER



CITY ATTORNEY

Finance

Financial Services
Strategic Plan Goal: Organizational Stewardship



	December 2023 Actual	2024 Adopted Budget	2024 Amended Budget	2024 Actual	2025 Budget
Personnel					
Salaries	\$1,010,205	\$1,264,829	\$1,264,829	\$712,913	\$1,285,019
Insurance	\$232,920	\$326,400	\$326,400	\$155,866	\$326,400
Retirement	\$111,704	\$117,535	\$117,535	\$79,553	\$143,923
Medicare	\$13,914	\$17,806	\$17,806	\$10,238	\$18,633
Self Insurance Supplement	\$74,280	\$0	\$0	\$0	\$0
Overtime	\$4,995	\$3,000	\$3,000	\$1,962	\$0
Longevity Pay	\$2,400	\$2,593	\$2,593	\$1,800	\$300
PERSONNEL TOTAL	\$1,452,498	\$1,732,163	\$1,732,163	\$962,235	\$1,774,275
Charges and Services					
Professional Services	\$388,184	\$155,094	\$155,094	\$201,658	\$549,500
Other Contracted Services	\$119,869	\$40,148	\$40,148	\$56,619	\$0
Professional Development and Travel	\$20,221	\$66,000	\$66,000	\$9,455	\$56,600
Software Maintenance	\$47,896	\$40,000	\$40,000	\$554	\$26,000
Printing	\$4,413	\$7,000	\$7,000	\$3,670	\$1,200
Postage	\$4,428	\$4,231	\$4,231	\$4,509	\$5,000
Technology Replacement	\$5,483	\$6,316	\$6,316	\$0	\$0
Utilities - Telephone	\$2,812	\$4,580	\$4,580	\$2,014	\$3,900
Dues And Memberships	\$1,629	\$2,140	\$2,140	\$1,264	\$2,425
Employee Recognition	\$1,818	\$1,000	\$1,000	\$652	\$1,000
Auto Allowance & Mileage	\$0	\$1,000	\$1,000	\$0	\$500
Books, News & Periodicals	\$97	\$100	\$100	\$164	\$0
CHARGES AND SERVICES TOTAL	\$596,848	\$327,609	\$327,609	\$280,959	\$646,125
Materials and Supplies					
Office Supplies	\$6,060	\$5,000	\$5,000	\$3,223	\$5,000

2024 POSITIONS

Accounting

Position Name	FTE	Default Allocation	Department	Division Description	Allocated FTE Count
Administrative Specialist	1.0000	100%	Finance	Accounting	1
Senior Financial Services Specialist	1.0000	100%	Finance	Accounting	1
Purchasing Manager	1.0000	100%	Finance	Accounting	1
Grants and Contracts Specialist	1.0000	100%	Finance	Accounting	1
Compliance and Financial Reporting Manager	1.0000	100%	Finance	Accounting	1
Budget & Strategic Planning Officer	1.0000	100%	Finance	Accounting	1
Chief Financial Officer	1.0000	100%	Finance	Accounting	1
Senior Accountant	1.0000	100%	Finance	Accounting	1
Purchasing Administrator	1.0000	100%	Finance	Accounting	1
Financial Services Specialist	1.0000	100%	Finance	Accounting	1
Financial Services Specialist	1.0000	100%	Finance	Accounting	1
Financial Services Analyst	1.0000	100%	Finance	Accounting	1
Accountant	1.0000	100%	Finance	Accounting	1
Accounting & Financial Services Manager	1.0000	100%	Finance	Accounting	1
Financial Services Analyst	1.0000	100%	Finance	Accounting	1
Financial Services Analyst	1.0000	100%	Finance	Accounting	1
Financial Services Specialist	1.0000	100%	Finance	Accounting	1
		1,700%			17

Data Updated Sep 28, 2023, 4:03 PM

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2025 POSITIONS

Accounting

Position Name	FTE	Default Allocation	Department	Division Description	Allocated FTE Count
Financial Services Specialist	1.0000	100%	Finance	Accounting	1
Senior Accountant	1.0000	100%	Finance	Accounting	1
Accounting & Financial Services Manager	1.0000	100%	Finance	Accounting	1
Chief Financial Officer	1.0000	100%	Finance	Accounting	1
Purchasing Manager	1.0000	100%	Finance	Accounting	1
Senior Financial Services Specialist	1.0000	100%	Finance	Accounting	1
Financial Services Analyst	1.0000	100%	Finance	Accounting	1
Compliance and Reporting Manager	1.0000	100%	Finance	Accounting	1
Grants and Contracts Specialist	1.0000	100%	Finance	Accounting	1
Financial Services Analyst	1.0000	100%	Finance	Accounting	1
Budget & Strategic Planning Manager	1.0000	100%	Finance	Accounting	1
Financial Services Specialist	1.0000	100%	Finance	Accounting	1
Accountant	1.0000	100%	Finance	Accounting	1
Purchasing Administrator	1.0000	100%	Finance	Accounting	1
Administrative Specialist	1.0000	100%	Finance	Accounting	1
		1,500%			15

Data Updated Mar 17, 2025, 12:42 PM

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CUSTOMER SERVICE STRATEGY:

We will listen, serve, and educate our customers in a continuous effort to build trusting relationships and be stewards of financial excellence throughout the city.

CORE FUNCTIONS:

- Purchasing & P-Card Program
- Responsible for all cash disbursement
- Manage City's investments in accordance with state law and City Ordinances
- Administer grants
- Report financial results
- Purchase goods and services
- Pay employees and vendors
- Manage receivables
- Prepare the Comprehensive Annual Financial Report

STRATEGIC PLAN GOAL DEFINITION & OBJECTIVE ALIGNMENT

Organizational Stewardship (OS) addresses the key infrastructure and foundational processes in the organization that serve as a framework for success, ensuring the organization has the resources and approaches in place to support strategic and operational focus. This goal area ensures the integration of organizational efforts and critical factors for short-term success and long-term sustainability.

1.1 Ensure a financially sustainable and innovation-led framework that thrives on building effective partnerships to alleviate city costs and harnesses the power of technology for efficiency.

PERFORMANCE RESULTS:

Financial Ratios Total Debt per capita, total revenue per capita, total expenditures per capita. This metric demonstrates conservative use of debt and a predisposition to pay cash vs. borrow, intent to increase fund balance during healthy financial years providing a buffer during lean years, the community's expectation for high service level delivery and willingness to support those expectations.

Vendor Survey Vendor agreement indicating the City's procurement process is open, fair, and competitive.

Bids received for competitive solicitation by Minority/Women Owned Business Enterprises The City is developing an effort to track and monitor M/WBE in the City's purchasing process.

2024 STRATEGIC RESULTS:

- Completed the Annual Comprehensive Financial Report on time with no findings for the first time in five years.
- Functional Organization Chart
- Streamlined processes for Travel Forms
- Purchasing Policy re-write
- Hosted two Finance 101 Sessions
- Hosted Sales Tax Education Series for Businesses
- Underwent current state and future state mapping for GFOA systems.

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[0256 ADA Improvement](#)

[0259 Revitalize Main Grant](#)

[0276 Roosa Connect Safety Project](#)

[0286 West Park Ave Traffic Calming Design](#)

[0293, 0262, NEW15-8 Downtown Next Steps](#)

C) 2019 Sales Tax: Streets

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[0304 Alleys Reconstruction and Paving](#)

[0307 North College Drive Reconstruction](#)

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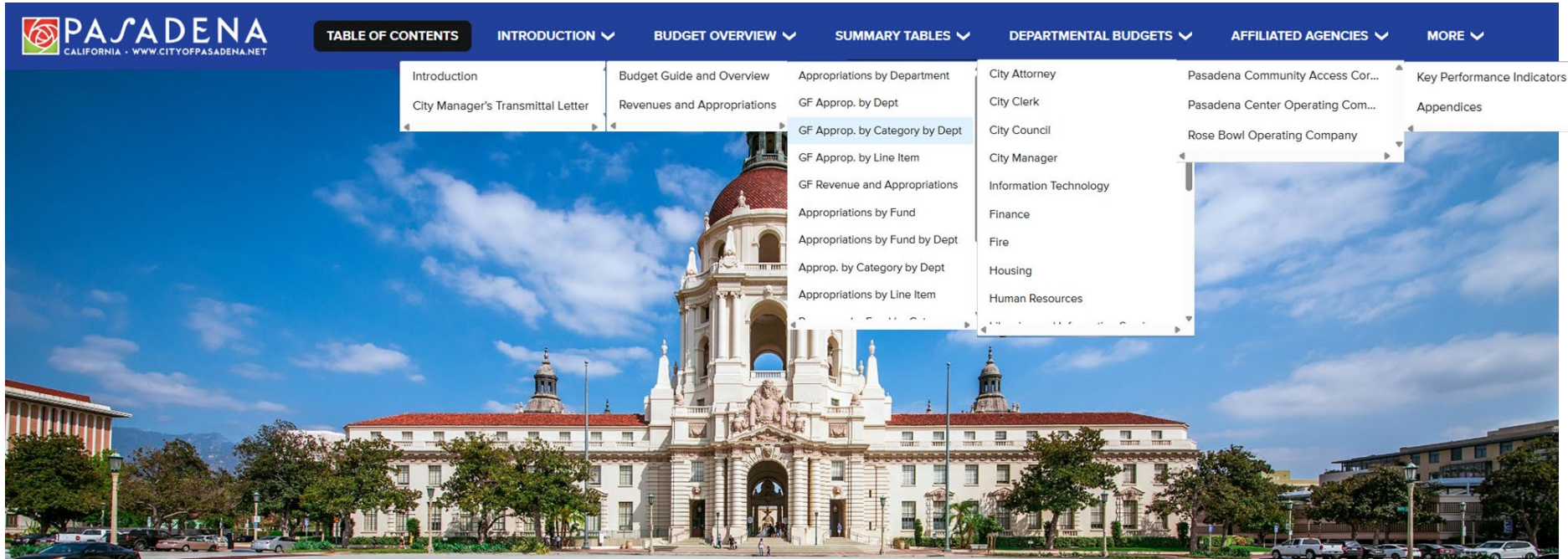
[Water Construction Fund 5-Year CIP](#)

3. Pasadena, CA



CUPERTINO

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- City Clerk
- City Council
- City Manager
- Information Technology
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- Fire
- Housing
- Human Resources

CITY OF PASADENA

CITY ATTORNEY/CITY PROSECUTOR

ADOPTED OPERATING BUDGET - FISCAL YEAR 2025

FY 2025 Departmental Narrative and Summary Tables

Link: [Office of the City Attorney/City Prosecutor Narrative](#)

Mission Statement

The mission of the Department of Finance is to develop and monitor fiscal policies and procedures that ensure a financially strong and effective city government and to maintain the financial integrity of the City. Being responsible for the overall financial and accounting management of the City, the Department ensures adherence to generally accepted accounting principles and ensures appropriate internal controls are in place to safeguard City assets.

Department-Supported City Council Goals

- Support and Promote the Quality of Life and the Local Economy

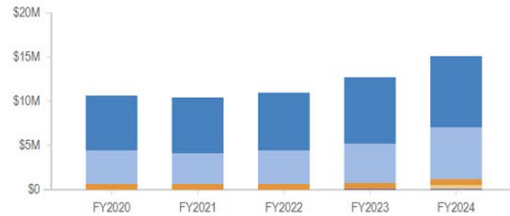


\$12,542,216.00
Expenses in 2025



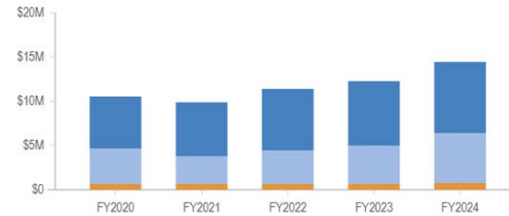
Five-Year Trend

Actuals by Category



\$15,080,111.02
Character_Code_Desc in FY2024

Budget by Category



\$14,450,269.72
Character_Code_Desc in FY2024

[Click to explore data →](#)

Public Webpage

Link: <https://www.cityofpasadena.net/city-attorney/>

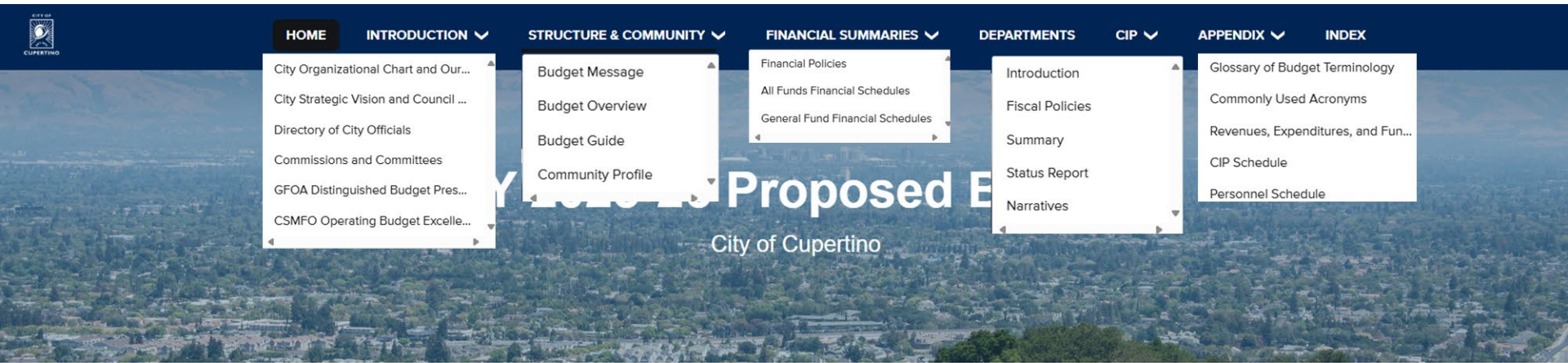


4. Cupertino's Prototype Budget



CUPERTINO

Home page



Explore Our Budget

Welcome to the City of Cupertino's online interactive budget book.

To view the budget, the recommended browsers are Chrome or Firefox and in maximum screen width



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City of Cupertino FY 2025-26 Proposed Budget

Budget Guide

Elements of the Budget Document

The budget is the City's fundamental policy document. It describes the City's goals and details how resources are allocated to achieve these goals. The budget serves as the annual financial plan, an operations guide, and a communications tool.

The budget guide provides an overview of the elements of the budget document. It includes a glossary of budget terminology. The budget document includes the following key elements:

Budget Message: This section includes the City Manager's transmittal letter submitting the budget to the City Council. The Budget Message also summarizes the City's current and long-term financial position, highlights new programs and organizational changes addressed in the budget, and outlines both short and long-term goals of our city government.

Budget Guide: This section includes the City's Mission and other tools to assist the reader in identifying key terminology in the budget document.

Community Profile: This section describes Cupertino's history, the economic and city profiles, community statistics, recreation and community services, education, and additional areas of interest in the city.

Financial Policies: This section provides financial policies.

All Funds Financial Schedules: This section provides financial information on projected revenues, expenditures, fund balances, and reserves for all funds.

General Fund Financial Schedules: This section provides financial information on projected revenues, expenditures, fund balances, and reserves for the General Fund. It also includes a long-term forecast of revenues, expenditures, and fund balance for the General Fund. Revenue and expenditure assumptions are discussed.

Departmental Operating Budgets: This section details historical and budgeted expenditures by operating department. The City is organized into eight key operating functions, including Council and Commissions, Administration, Law Enforcement, Innovation and Technology, Administrative Services, Parks and Recreation, Community Development, and Public Works. Each department budget includes a summary narrative, financial information for the department and each of its major divisions, and staffing information.

Expenditures for employee compensation and benefits are based on negotiated contracts. The materials categories of expenditures are based on a zero-base budget, with increases each year by the Consumer Price Index (CPI). Contract services are also based on a zero-based budget, with increases each year based on negotiated increases or CPI. Capital outlays are justified each year by the departments. Special Projects include one-time operational projects.

Non-Departmental Operating Budgets: This section details historical and budgeted expenditures for inter-fund transfers and debt service payments.

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City of Cupertino FY 2025-26 Proposed Budget

Departments

Click for individual department pages

Council and Commissions



Administration



Law Enforcement



Council and Commissions Home Page

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City of Cupertino FY 2025-26 Proposed Budget

Council and Commissions

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Department Overview

Division → City Council

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Commissions

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Division Summary Example

City of Cupertino FY 2025-26 Proposed Budget

Council and Commissions

City Council: Division Summary

Programs

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Division Overview

Links to the
programs
within this
division

Summarized
at division
level

Revenue and Expenditures

The following table details revenues, expenditures, changes in fund balance and General Fund costs by category. It includes actuals for two prior fiscal years, the Adopted Budget for the prior fiscal year, and the Proposed Budget for the current fiscal year.

	ACTUAL BUDGETS			PROPOSED BUDGET
	FY2023	FY2024	FY2025	FY2026
Expenses				
Expenses				
Employee Compensation	\$318,042	\$302,963	\$289,754	142,167
Employee Benefits	\$300,358	\$270,439	\$324,479	151,474
Materials and Supplies	\$292,329	\$231,877	\$207,291	71,562
Contract Services	\$302,046	\$206,590	\$221,067	233,140
Contingencies	\$6,040	\$2,909	\$2,024	-
Cost Allocation	\$43,458	\$41,574	\$231,322	121,996
EXPENSES TOTAL	\$1,262,274	\$1,056,352	\$1,275,937	720,339
EXPENSES TOTAL	\$1,262,274	\$1,056,352	\$1,275,937	720,339
Revenues				
Charges for Services	\$1,661,064	\$1,655,966	\$208,610	106,119
REVENUES TOTAL	\$1,661,064	\$1,655,966	\$208,610	106,119

Data Updated Jul 22, 2025, 3:36 AM

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Summarized by
division

Staffing

The following table lists full-time equivalents (FTE) by position. It includes actuals for two prior fiscal years, the Adopted Budget for the prior fiscal year, and the Proposed Budget for the current fiscal year.

position_title	FY2023	FY2024	FY2025
allocation			
EXEC ASST TO THE CITY COUNCIL	0.5	0.5	0.5
PUBLIC INFORMATION OFFICER	0.15	0.15	0
COMMS AND MARKETING COORDINATOR	0	0	0.15
COMMUNITY OUTREACH SPECIALIST	0.1	0.1	0.1
COUNCIL MEMBER	5	5	5
SR OFFICE ASSISTANT	0.2	0.2	0.2
ALLOCATION	5.95	5.95	5.95

Data Updated Jun 26, 2025, 10:15 AM

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Program Page example

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City of Cupertino FY 2025-26 Proposed Budget

Council and Commissions

City Council

Budget Unit 100-10-100 General Fund - City Council - City Council

Budget at a Glance

	PROPOSED BUDGETS	
		FY2026
Total Revenues		106,119.00
Total Expenditures		593,801.00
Total FTE		5.80

Summarized
at the
program level



Narrative migration

Program Overview

The Mayor and Councilmembers, acting as the elected representatives of the residents of Cupertino, establish public policies to meet the community needs of the City. This budget includes funding of \$10,000 for the Mayor's Fund and \$2,500 for fee waivers for the City Council members. Lastly, this budget includes the Moss Adams Internal Audit contract per Council direction. Although the dollars are budgeted in this program, the contract administration remains with the Administrative Services Department.

Service Objectives

The City Council objectives are carried out by City staff under the sole direction of the City Manager.

Proposed Budget

On June 3, 2025, City Council approved a budget of \$593,801 for the City Council program. This represents an increase of \$47,001 (8.6%) from the FY 2024-25 Adopted Budget.

This increase is primarily due to the addition of the Moss Adams Internal Audit contract, which was moved from the Administrative Services department per Council direction. This contract was originally \$75,000 but staff is also requesting additional one-time funds of \$20,000 to cover increased audit costs for FY26 as well as ongoing funds of \$25,000. This budget unit is also requesting an additional \$3,000 for meal costs for City Council meetings. For further detail on these requests, please reference the Summary of Proposed Budget Requests found at the beginning of the budget document under Budget Overview.

Revenue and Expenditures

The following table details revenues, expenditures, changes in fund balance and General Fund costs by category. It includes actuals for two prior fiscal years, the Adopted Budget for the prior fiscal year, and the Proposed Budget for the current fiscal year.

	ACTUAL BUDGETS			PROPOSED BUDGET
	FY2023	FY2024	FY2025	FY2026
Expenses				
Expenses				
Employee Compensation	\$296,180	\$283,344	\$276,524	135,616
Employee Benefits	\$291,220	\$260,180	\$316,532	147,777
Materials and Supplies	\$285,689	\$208,017	\$191,202	62,055
Contract Services	\$51,778	\$32,268	\$44,560	140,640
Contingencies	\$4,894	\$1,707	\$1,663	-
Cost Allocation	-	-	\$191,614	107,713
EXPENSES TOTAL	\$929,761	\$785,516	\$1,022,095	593,801
EXPENSES TOTAL	\$929,761	\$785,516	\$1,022,095	593,801
Revenues				
Charges for Services	\$1,661,064	\$1,655,966	\$208,610	106,119
REVENUES TOTAL	\$1,661,064	\$1,655,966	\$208,610	106,119

Data Updated Jul 22, 2025, 3:36 AM

[View Report](#)

Detail by program

Staffing

The following table lists full-time equivalents (FTE) by position. It includes actuals for two prior fiscal years, the Adopted Budget for the prior fiscal year, and the Proposed Budget for the current fiscal year.

position_title	FY2023	FY2024	FY2025	FY2026
allocation				
EXEC ASST TO THE CITY COUNCIL	0.5	0.5	0.5	0.5
PUBLIC INFORMATION OFFICER	0.1	0.1	0	0
COMMS AND MARKETING COORDINATOR	0	0	0.1	0.1
COMMUNITY OUTREACH SPECIALIST	0.1	0.1	0.1	0.1
COUNCIL MEMBER	5	5	5	5
SR OFFICE ASSISTANT	0.15	0.15	0.2	0.1
ALLOCATION	5.85	5.85	5.9	5.8

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[560-84-268: Golf Grounds Maintenance](#)

Streets

[100-85-848: Street Lighting](#)

[100-85-850: Environmental Materials](#)

[270-85-820: Sidewalk Curb and Gutter](#)

Recommendations

1. Provide initial feedback on sample OpenGov formats presented
2. Create budget format sub-committee to finalize OpenGov budget format for council recommendation ahead of FY 26-27 budget

Thank you
Questions?

Quick References

- City of Oakland Home page
 - Table of contents
 - Department page
 - City Council Expenditures & Information
- City of Durango Home page
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 - Organizational Stewardship page
 - Finance page
- Pasadena Home Page (Table of contents)
 - City Attorney



CITY OF CUPERTINO

Agenda Item

25-14203

Agenda Date: 8/4/2025
Agenda #: 2.

Subject: INFORMATIONAL ITEM Receive the proposed Audit Committee 2025 Schedule and Workplan

Receive the proposed Audit Committee 2025 Schedule and Workplan
Presenter: Jonathan Orozco, Finance Manager

CITY OF CUPERTINO - AUDIT COMMITTEE 2025 SCHEDULE AND WORK PLAN						
January 27, 2025 Regular Meeting	February 18, 2025 Special Meeting	April 28, 2025 Regular Meeting	May 12, 2025 Special Meeting	July 28, 2025 Regular Meeting	October 27, 2025 Regular Meeting	November/December 2025 Special Meeting
Approve Prior Meeting Minutes	Approve Prior Meeting Minutes	Approve Prior Meeting Minutes	Quarterly Treasurer's Investment Report for Quarter Ending March 31, 2025	Approve Prior Meeting Minutes	Approve Prior Meeting Minutes	Approve Prior Meeting Minutes
OPEB & Pension Trust Performance Report for Quarter Ending December 31, 2024	Moss Adams Status Report Update	Appoint Audit Committee Chair and Vice Chair		OPEB & Pension Trust Performance Report for Quarter Ending June 30, 2025	OPEB & Pension Trust Performance Report for Quarter Ending September 30, 2025	Review of FY 2024-25 ACFR and Supplemental Reports
Quarterly Treasurer's Investment Report for Quarter Ending December 31, 2024	Baker Tilly - Budget Format Review	OPEB & Pension Trust Performance Report for Quarter Ending March 31, 2025		Quarterly Treasurer's Investment Report for Quarter Ending June 30, 2025	Quarterly Treasurer's Investment Report for Quarter Ending September 30, 2025	
Internal Audit and Fraud, Waste, and Abuse Programs Update		Internal Audit and Fraud, Waste, and Abuse Programs Update		Internal Audit and Fraud, Waste, and Abuse Program Update	Internal Audit and Fraud, Waste, and Abuse Program Update	
		Annual Review of City Investment Policy		Fiscal Year 2024-25 ACFR Interim Testing Update	Annual Review of OPEB and Pension Trust Investment Policies	
		Internal Audit Program		Audit Committee Duties, Powers, and Responsibilities - (5/20/25 CC meeting)	Fiscal Year 2024-25 ACFR Update	
		FY 23-24 Agreed Upon Procedures (AUP) Review - GANN Limit, Investment Policy, Storm Drain		Budget Format Review Update and Subcommittee	Budget Format Review (Tentative)	
		Updated Budget Format Implementation Action Plan (IAP)		Special Revenue Fund Audit Update		

Summary of Duties – Powers – Responsibilities of Cupertino Audit Committee
Source: Cupertino, CA Municipal Code, Chapter 2.88.100: Audit Committee
The powers and functions of the Audit Committee shall be as follows: <ul style="list-style-type: none">To review the annual audit report and management letter;To recommend appointment of auditors;To review the quarterly Treasurer's Investment report;To recommend a budget format;To review City investment policies and internal controls of such policies.To recommend appointment of internal auditors;To review internal audit reports.To review quarterly Fraud, Waste, and Abuse Program reports. (Ord. 22-2243 § 1, 2023; Ord. 20-2208, § 1, 2020; Ord. 1679, § 1 (part), 1995)