



ADMINISTRATIVE SERVICES DEPARTMENT

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AUDIT COMMITTEE STAFF REPORT

Meeting: October 27, 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. Finalize OpenGov budget format for recommendation to City Council

Reasons for Recommendation

Background

On May 6, 2025, the Final Budget IAP was presented to the City Council. On July 28, 2025, the Audit Committee formed a Budget Format Sub-Committee who met four times since creation. The topics of discussion at these Sub-Committee meetings were as follows:

- 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
- Exploring options for a budget format informational video
- Draft and Publish Interactive Budget Format Community Survey
- Create 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 on 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
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 met on October 15, 2025, and consisted of 5 community members in addition to the Budget Format Sub-Committee. 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 meets residents' needs.

The following are highlights of this Focus Group meeting:

- There was concern about whether staff would keep the PDF version of the budget document. Staff ensured that the PDF will still be available, and adding the interactive budget as another option.
- Searchable line items or categories
- Enhancing Artificial Intelligence options
- 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.

Next Steps

Staff recommends Audit Committee to receive the finalized OpenGov budget format as recommended by the Budget Format Sub-Committee. Upon approval by the Audit Committee, staff will recommend the final OpenGov budget format to Council for their consideration at the November 18, 2025, Council meeting.

Staff anticipate publishing the FY 2025-26 Final 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