

Council and Commissions

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Department Overview

Budget Units

Budget Unit	Program	2025 Proposed Budget
City Council		\$ 646,419
100-10-100	City Council	\$ 546,800
100-10-101	Community Funding	\$ 608
100-10-104	Historical Society	\$ 40,000
100-10-110	Sister Cities	\$ 59,011
Commissions		\$ 432,949
100-11-131	Technology, Information & Communications Commission	\$ 23,351
100-11-140	Library Commission	\$ 27,848
100-11-142	Arts and Culture Commission	\$ 29,986
100-11-150	Public Safety Commission	\$ 36,569
100-11-155	Bicycle and Pedestrian Commission	\$ 40,421
100-11-160	Parks and Recreation Commission	\$ 26,481
100-11-165	Teen Commission	\$ 15,571
100-11-170	Planning Commission	\$ 122,410
100-11-175	Housing Commission	\$ 60,997
100-11-180	Sustainability Commission	\$ 17,744
100-11-190	Audit Committee	\$ 31,571
Total		\$ 1,079,368

Budget at a Glance

2025 Proposed Budget

Total Revenues	\$ 104,305
Total Expenditures	\$ 1,079,368
Fund Balance	\$ -
General Fund Costs	\$ 975,063
% Funded by General Fund	90.3%
Total Staffing	7.2 FTE

Organization

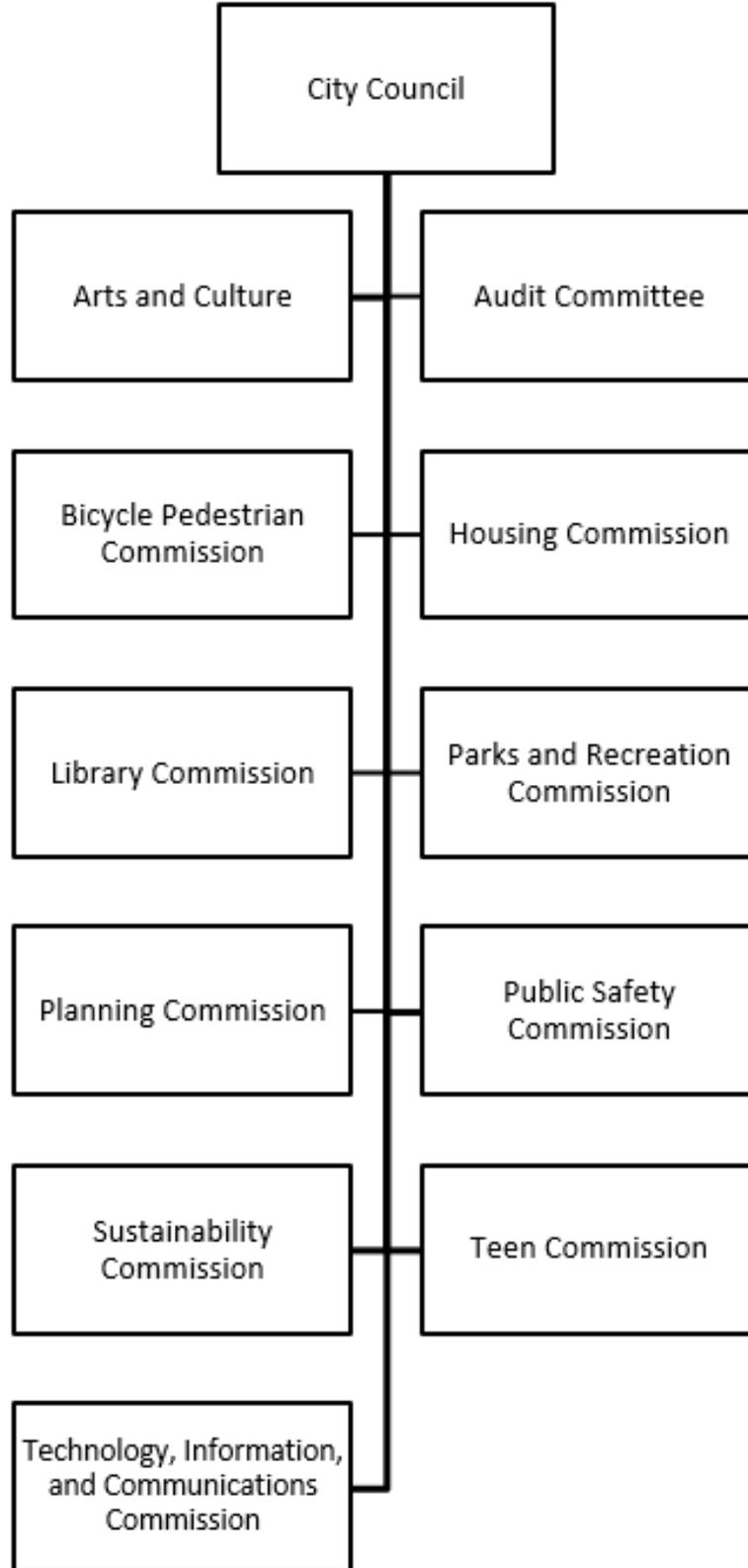
Sheila Mohan, Mayor

J.R. Fruen, Vice Mayor

Liang Chao, Council Member

Kitty Moore, Council Member

Hung Wei, Council Member



Proposed Budget

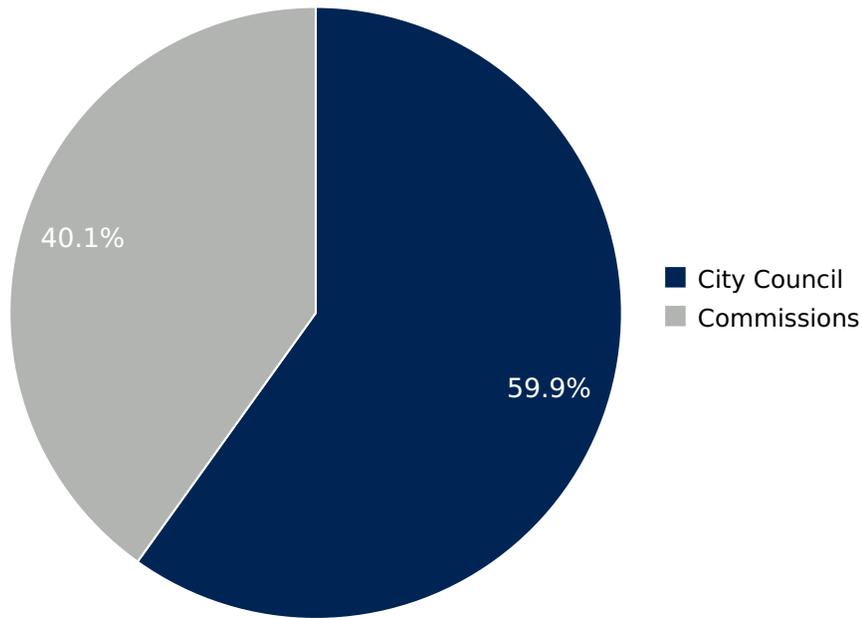
It is recommended that City Council approve a budget of \$1,079,368 for the Council and Commissions department. This represents a decrease of \$89,933 (-7.7%) from the FY 2023-24 Adopted Budget.

The decrease is primarily due to the reallocation of positions in various programs, the exclusion of Community Funding as the City Council will not consider these requests until their May 21, 2024 meeting, and updates to the Cost Allocation Plan (CAP) charges that occurred this year. These reductions are offset by increased health costs due to negotiated increases.

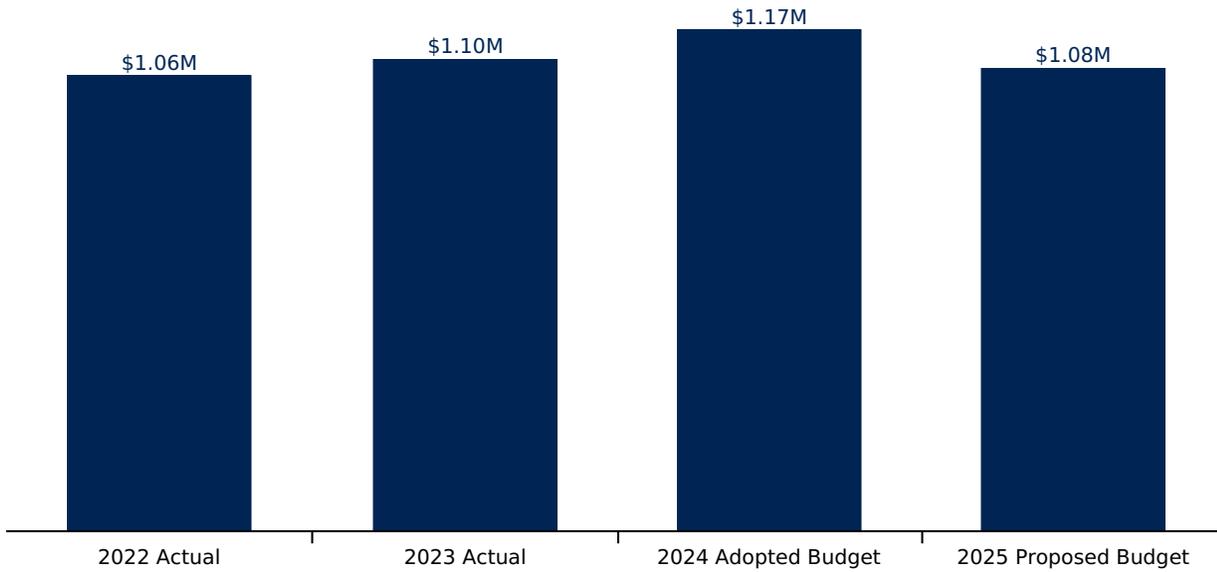
The following table illustrates the Service-Level Reductions for the department.

Grouping	Service-Level Reduction	Fiscal Impact	Service-Level Impact Narrative
Operations and Maintenance	Reduce Commission Expenses	\$(468)	Reduction aligns with budget actuals
Operations and Maintenance	Reduce Commission Expenses	\$(1,855)	Reduced budget for Teen Commission
Total		\$(2,323)	

Proposed Expenditures by Division



Department Expenditure History



Revenues 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.

Category	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
Revenues				
Charges for Services	\$ 1,054,877	\$ 830,532	\$ 827,983	\$ 104,305
Miscellaneous Revenue	\$ 1,251	\$ -	\$ -	\$ -
Transfers In	\$ 82,396	\$ -	\$ -	\$ -
Total Revenues	\$ 1,138,524	\$ 830,532	\$ 827,983	\$ 104,305
Expenditures				
Employee Compensation	\$ 328,386	\$ 326,585	\$ 359,253	\$ 339,760
Employee Benefits	\$ 214,198	\$ 195,869	\$ 238,316	\$ 257,659
Materials	\$ 121,075	\$ 142,479	\$ 161,259	\$ 133,358
Contract Services	\$ 137,954	\$ 164,201	\$ 133,320	\$ 97,326
Cost Allocation	\$ 260,845	\$ 271,261	\$ 273,620	\$ 248,971
Contingencies	\$ 7	\$ -	\$ 3,533	\$ 2,294
Total Expenditures	\$ 1,062,465	\$ 1,100,395	\$ 1,169,301	\$ 1,079,368
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ (76,059)	\$ 269,864	\$ 341,318	\$ 975,063

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	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
ADMINISTRATIVE ASSISTANT	0.50	0.50	0.40	0.40
ASSISTANT ENGINEER	0	0	0	0.10
ASST DIR RECREATION COMM SVCS	0.05	0.15	0	0
CHIEF TECHNOLOGY OFFICER	0.02	0.02	0.02	0.02
COMMS AND MARKETING COORDINATOR	0	0	0	0.15
COMMUNITY OUTREACH SPECIALIST	0.10	0.10	0.10	0.10
COUNCIL MEMBER	5.00	5.00	5.00	5.00
DIRECTOR OF COMM DEVELOPMENT	0.06	0.06	0.06	0.06
DIRECTOR OF PARKS REC	0.05	0.05	0	0
EMERGENCY MANAGER	0	0	0.05	0.05
EMERGENCY SERVICES COORDINATOR	0.05	0.05	0	0
ENV. PROGRAMS SPECIALIST	0	0	0	0.05
EXEC ASST TO THE CITY COUNCIL	0.50	0.50	0.50	0.50
FINANCE MANAGER	0.05	0.05	0.05	0.05
MANAGEMENT ANALYST	0.10	0.10	0.20	0.10
PLANNING MANAGER	0.10	0.10	0.10	0
PUBLIC INFORMATION OFFICER	0.15	0.15	0.15	0
RECREATION COORDINATOR	0.45	0	0	0
RECREATION MANAGER	0	0.10	0.15	0.15
RECREATION SUPERVISOR	0.05	0	0	0
SENIOR HOUSING COORDINATOR	0	0	0	0.20
SENIOR PLANNER	0	0	0.10	0.10
SR OFFICE ASSISTANT	0.20	0.20	0.20	0.20
SUSTAINABILITY MANAGER	0.05	0.05	0.05	0
TRANSPORTATION MANAGER	0.10	0.10	0.10	0
Total	7.58	7.28	7.23	7.23

City Council

Budget Unit 100-10-100

General Fund - City Council - City Council

Budget at a Glance

	2025 Proposed Budget
Total Revenues	\$ 104,305
Total Expenditures	\$ 546,800
Fund Balance	\$ -
General Fund Costs	\$ 442,495
% Funded by General Fund	80.9%
Total Staffing	5.9 FTE

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.

Service Objectives

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

Proposed Budget

It is recommended that City Council approve a budget of \$546,800 for the City Council program. This represents an increase of \$115,407 (26.8%) from the FY 2023-24 Adopted Budget.

The increase is due to increases in Cost Allocation expenses and increased health care costs due to negotiated increases. Matrix Consulting Group updated the Cost Allocation Plan (CAP) based on a CAP study performed in 2023.

Revenues 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.

Category	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
Revenues				
Charges for Services	\$ 1,054,877	\$ 830,532	\$ 827,983	\$ 104,305
Miscellaneous Revenue	\$ 1,251	\$ -	\$ -	\$ -
Total Revenues	\$ 1,056,128	\$ 830,532	\$ 827,983	\$ 104,305
Expenditures				
Employee Compensation	\$ 118,793	\$ 148,303	\$ 149,862	\$ 148,580
Employee Benefits	\$ 121,999	\$ 131,806	\$ 143,301	\$ 167,750
Materials	\$ 92,438	\$ 112,595	\$ 108,303	\$ 108,890
Contract Services	\$ 7,086	\$ 33,125	\$ 28,220	\$ 24,110
Cost Allocation	\$ -	\$ -	\$ -	\$ 95,807
Contingencies	\$ -	\$ -	\$ 1,707	\$ 1,663
Total Expenditures	\$ 340,316	\$ 425,829	\$ 431,393	\$ 546,800
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ (715,812)	\$ (404,703)	\$ (396,590)	\$ 442,495

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	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
COMMS AND MARKETING COORDINATOR	0	0	0	0.10
COMMUNITY OUTREACH SPECIALIST	0.10	0.10	0.10	0.10
COUNCIL MEMBER	5.00	5.00	5.00	5.00
EXEC ASST TO THE CITY COUNCIL	0.50	0.50	0.50	0.50
PUBLIC INFORMATION OFFICER	0.10	0.10	0.10	0
SR OFFICE ASSISTANT	0.15	0.15	0.15	0.20
Total	5.85	5.85	5.85	5.90

Staff is being reallocated to better reflect actual time spent in this program.

Community Funding

Budget Unit 100-10-101

General Fund - City Council - Community Funding

Budget at a Glance

	2025 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ 608
Fund Balance	\$ -
General Fund Costs	\$ 608
% Funded by General Fund	100.0%
Total Staffing	FTE

Program Overview

The Community Funding program provides funding for various community activities and community-based organizations throughout the fiscal year.

Service Objectives

- Provide funding to local non-profit organizations in the areas of social services, fine arts and other programs for the general public.
- Grant funding requests in a fair and equitable manner.
- Grant funding requests per the updated Community Funding Policy revised and adopted by City Council on November 15, 2022.

Proposed Budget

It is recommended that City Council approve a budget of \$608 for the Community Funding program. This represents a decrease of \$34,965 (-98.3%) from the FY 2023-24 Adopted Budget.

The decrease is primarily due to the exclusion of community funding dollars due to the timing of the request not being presented to City Council until May 21, 2024. Any funding approved will be included in the adopted budget.

Revenues 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.

Category	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
Revenues				
Transfers In	\$ 82,396	\$ -	\$ -	\$ -
Total Revenues	\$ 82,396	\$ -	\$ -	\$ -
Expenditures				
Contract Services	\$ 115,900	\$ 109,460	\$ 32,500	\$ -
Cost Allocation	\$ 2,259	\$ 2,270	\$ 2,267	\$ 608
Contingencies	\$ -	\$ -	\$ 806	\$ -
Total Expenditures	\$ 118,159	\$ 111,730	\$ 35,573	\$ 608
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ 35,763	\$ 111,730	\$ 35,573	\$ 608

Staffing

There is no staffing associated with this program.

Historical Society

Budget Unit 100-10-104

General Fund - City Council - Historical Society

Budget at a Glance

	2025 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ 40,000
Fund Balance	\$ -
General Fund Costs	\$ 40,000
% Funded by General Fund	100.0%
Total Staffing	FTE

Program Overview

The City has executed a Grant Funding and License Agreement with the Cupertino Historical Society, approved by City Council on October 4, 2022. The Agreement is set for three years, with an option to extend for another two. During this term the City is providing an annual grant amount of \$40,000 and a license to utilize space at the Quinlan Community Center to the Cupertino Historical Society. In return, the Cupertino Historical Society will continue to manage and operate the Historical Museum, commit to the Service Objectives highlighted below, and other terms and conditions highlighted in the Agreement. The grant amount has been separated into this program for increased transparency.

Service Objectives

- Collections Management - Professionally manage archive of over 5,000 objects. Sample activities include cataloging, rehousing objects, collections research, object paperwork and assessment, collections inventory, collections digitizing, condition reports, pest remediation, etc.
- Curatorial/Exhibitions - Provide 3-5 professionally curated exhibits/pop-up exhibits annually that relate to the mission of the museum and interests of the community.
- Community Outreach - Museum open houses during City festivals and fairs; QCC Preschool Events with Crafts; Special Exhibits at various locations around Cupertino (Cupertino Library, Baer Blacksmith Shop, Other Local Organizations); Traveling Trunk; Quarterly Speaker Series; Community Action Committee; Oral History Events; History Happy Hours; Volunteer and Internship opportunities for anyone ages 16+; Reading Groups

Proposed Budget

It is recommended that City Council approve a budget of \$40,000 for the Historical Society program. This budget is unchanged from the prior year.

Revenues 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.

Category	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Contract Services	\$ -	\$ -	\$ 40,000	\$ 40,000
Total Expenditures	\$ -	\$ -	\$ 40,000	\$ 40,000
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ -	\$ -	\$ 40,000	\$ 40,000

Staffing

There is no staffing associated with this program.

Sister Cities

Budget Unit 100-10-110

General Fund - City Council - Sister Cities

Budget at a Glance

	2025 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ 59,011
Fund Balance	\$ -
General Fund Costs	\$ 59,011
% Funded by General Fund	100.0%
Total Staffing	0.1 FTE

Program Overview

Cupertino has four active sister cities registered with Sister Cities International; Toyokawa, Japan; Hsinchu, Taiwan; Copertino, Italy; and Bhubaneswar, India.

Service Objectives

- To further international communication and understanding through the Sister City Program
- To foster educational, technical, economic and cultural exchanges
- To encourage student exchange programs to promote communication and understanding among people of different cultures

Proposed Budget

It is recommended that City Council approve a budget of \$59,011 for the Sister Cities program. This represents a decrease of \$14,075 (-19.3%) from the FY 2023-24 Adopted Budget.

The decrease is primarily due to reduction in staff and level of staff to support this program.

Revenues 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.

Category	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Employee Compensation	\$ 11,095	\$ 8,883	\$ 12,533	\$ 6,550
Employee Benefits	\$ 4,320	\$ 3,003	\$ 5,957	\$ 3,967
Materials	\$ 1,210	\$ 810	\$ 15,680	\$ 8,887
Contract Services	\$ 2,825	\$ 11,347	\$ 20,000	\$ 20,000
Cost Allocation	\$ 31,921	\$ 19,459	\$ 18,520	\$ 19,246
Contingencies	\$ -	\$ -	\$ 396	\$ 361
Total Expenditures	\$ 51,371	\$ 43,502	\$ 73,086	\$ 59,011
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ 51,371	\$ 43,502	\$ 73,086	\$ 59,011

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	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
COMMS AND MARKETING COORDINATOR	0	0	0	0.05
PUBLIC INFORMATION OFFICER	0.05	0.05	0.05	0
SR OFFICE ASSISTANT	0.05	0.05	0.05	0
Total	0.10	0.10	0.10	0.05

Staff is being reallocated to better reflect actual time spent in this program.

Technology, Information & Communications Commission

Budget Unit 100-11-131

General Fund - Commissions - Technology, Information & Communications Commission

Budget at a Glance

	2025 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ 23,351
Fund Balance	\$ -
General Fund Costs	\$ 23,351
% Funded by General Fund	100.0%
Total Staffing	0.1 FTE

Program Overview

The Technology, Information & Communications Commission (TICC) advises the City Council and informs the community about issues relating to the rapidly changing fields of communication and technology. Commissioners also serve as a resource for the Planning Commission in offering technical guidance for antenna sightings. The Chief Technology Officer serves as staff liaison. The commission also supports public and educational access to cable services.

Service Objectives

- Continue to work with appropriate companies in bringing advanced services to interested residents.
- Monitor AT&T and Comcast services and revenue.
- Negotiate and manage public access provider KMVT to ensure maximum programming value for Cupertino residents.
- Work with Community Development and Public Works regarding antenna placement and negotiate agreements for communication services that serve Cupertino.

Proposed Budget

It is recommended that City Council approve a budget of \$23,351 for the Technology, Information & Communications Commission program. This represents a decrease of \$12,279 (-34.5%) from the FY 2023-24 Adopted Budget.

The decrease is due to reductions in Cost Allocation expenses. Matrix Consulting Group updated the Cost Allocation Plan (CAP) based on a CAP study performed in 2023.

Revenues 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.

Category	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Employee Compensation	\$ 10,365	\$ 11,291	\$ 11,795	\$ 11,757
Employee Benefits	\$ 3,748	\$ 3,348	\$ 5,026	\$ 5,226
Materials	\$ 740	\$ 187	\$ 318	\$ 400
Cost Allocation	\$ 16,056	\$ 18,183	\$ 18,487	\$ 5,963
Contingencies	\$ -	\$ -	\$ 4	\$ 5
Total Expenditures	\$ 30,909	\$ 33,009	\$ 35,630	\$ 23,351
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ 30,909	\$ 33,010	\$ 35,630	\$ 23,351

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	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
ADMINISTRATIVE ASSISTANT	0.05	0.05	0	0
CHIEF TECHNOLOGY OFFICER	0.02	0.02	0.02	0.02
MANAGEMENT ANALYST	0	0	0.05	0.05
Total	0.07	0.07	0.07	0.07

There are no changes to the current level of staffing.

Library Commission

Budget Unit 100-11-140

General Fund - Commissions - Library Commission

Budget at a Glance

	2025 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ 27,848
Fund Balance	\$ -
General Fund Costs	\$ 27,848
% Funded by General Fund	100.0%
Total Staffing	0.1 FTE

Program Overview

The Library Commission is a five-member commission appointed by the City Council to review and make recommendations related to the operations and services of the Cupertino Library. The Cupertino Library is operated by Santa Clara County Library Services. The building is provided by the City of Cupertino. County Library management serve as Commission staff and a Parks and Recreation Department Recreation Manager serves as the City staff liaison.

Service Objectives

- Monitor the various service activities of the library and make recommendations for improvements to appropriate bodies.
- Support library advocacy groups, including Friends of the Cupertino Library and Cupertino Library Foundation.
- Consult with and act as liaison with private community groups supportive of Library programs.
- Represent the Cupertino library in the local community.
- Participate in state and local library workshops and conferences.
- Participate in the long-range planning of quality library services for the City.
- Continue library advocacy in Cupertino activities and with other organizations.
- Coordinate and implement the biennial Cupertino Poet Laureate program and provide staff support and City resources to sustain the program.
- Continue emphasis on integrating additional technology into library services.

Proposed Budget

It is recommended that City Council approve a budget of \$27,848 for the Library Commission program. This represents a decrease of \$15,111 (-35.2%) from the FY 2023-24 Adopted Budget.

The decrease is due to reductions in Cost Allocation expenses. Matrix Consulting Group updated the Cost Allocation Plan (CAP) based on a CAP study performed in 2023.

The table below shows the service-level reductions for this program.

Grouping	Service-Level Reduction	Fiscal Impact	Service-Level Impact Narrative
Operations and Maintenance	Reduce Commission Expenses	\$(468)	Reduction aligns with budget actuals.

Revenues 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.

Category	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Employee Compensation	\$ 15,404	\$ 19,956	\$ 12,526	\$ 12,402
Employee Benefits	\$ 6,887	\$ 8,268	\$ 6,060	\$ 6,690
Materials	\$ 307	\$ 53	\$ 68	\$ 11
Contract Services	\$ 2,143	\$ 269	\$ 2,000	\$ 2,000
Cost Allocation	\$ 15,562	\$ 32,894	\$ 22,279	\$ 6,720
Contingencies	\$ -	\$ -	\$ 26	\$ 25
Total Expenditures	\$ 40,303	\$ 61,440	\$ 42,959	\$ 27,848
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ 40,303	\$ 61,440	\$ 42,959	\$ 27,848

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	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
ADMINISTRATIVE ASSISTANT	0.05	0.05	0.05	0.05
ASST DIR RECREATION COMM SVCS	0.05	0	0	0
RECREATION MANAGER	0	0.05	0.05	0.05
RECREATION SUPERVISOR	0.05	0	0	0
Total	0.15	0.10	0.10	0.10

There are no changes to the current level of staffing.

Arts and Culture Commission

Budget Unit 100-11-142

General Fund - Commissions - Arts and Culture Commission

Budget at a Glance

	2025 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ 29,986
Fund Balance	\$ -
General Fund Costs	\$ 29,986
% Funded by General Fund	100.0%
Total Staffing	0.1 FTE

Program Overview

The Arts and Culture Commission is a five-member commission appointed by the City Council to foster, encourage and assist the realization, preservation and advancement of fine arts for the benefit of the citizens of Cupertino. At the end of Fiscal Year 2023-2024, the Senior Planner of Community Development serves as the staff liaison.

Service Objectives

- Act as a catalyst for the promotion of fine arts activities and provide liaison and coordination between fine arts activities, groups, and facilities.
- Enhance the interaction between arts and businesses through personal outreach.
- Review and approve public art proposals and Art in Lieu fees.
- Review and select deserving artists in recognition of local talent through the Distinguished, Emerging, and Young Artist Awards.
- Encourage and facilitate "art in unexpected places" throughout the City.

Proposed Budget

It is recommended that City Council approve a budget of \$29,986 for the Arts and Culture Commission program. This represents a decrease of \$11,526 (-27.8%) from the FY 2023-24 Adopted Budget.

The decrease is due to reductions in Cost Allocation expenses. Matrix Consulting Group updated the Cost Allocation Plan (CAP) based on a CAP study performed in 2023.

Revenues 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.

Category	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Employee Compensation	\$ 8,751	\$ -	\$ 15,613	\$ 15,382
Employee Benefits	\$ 5,784	\$ (845)	\$ 5,914	\$ 5,924
Materials	\$ 3,249	\$ 3,453	\$ 4,089	\$ 2,039
Cost Allocation	\$ 25,149	\$ 16,128	\$ 15,845	\$ 6,641
Contingencies	\$ 7	\$ -	\$ 51	\$ -
Total Expenditures	\$ 42,940	\$ 18,736	\$ 41,512	\$ 29,986
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ 42,939	\$ 18,736	\$ 41,512	\$ 29,986

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	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
ASST DIR RECREATION COMM SVCS	0	0.15	0	0
RECREATION COORDINATOR	0.15	0	0	0
SENIOR PLANNER	0	0	0.10	0.10
Total	0.15	0.15	0.10	0.10

There are no changes to the current level of staffing.

Public Safety Commission

Budget Unit 100-11-150

General Fund - Commissions - Public Safety Commission

Budget at a Glance

	2025 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ 36,569
Fund Balance	\$ -
General Fund Costs	\$ 36,569
% Funded by General Fund	100.0%
Total Staffing	0.1 FTE

Program Overview

The Public Safety Commission (PSC), a five-member board appointed by the City Council, assists the Council by advising on matters pertaining to safety, traffic, police, fire and other areas wherein the matter of public safety may be of concern.

Service Objectives

- Advise the City Council on safety issues and concerns.
- Promote public education programs concerning safety issues.
- Provide assistance in implementing public safety programs approved by the City Council.

Proposed Budget

It is recommended that City Council approve a budget of \$36,569 for the Public Safety Commission program. This represents a decrease of \$10,824 (-22.8%) from the FY 2023-24 Adopted Budget.

The decrease is due to reductions in Cost Allocation expenses. Matrix Consulting Group updated the Cost Allocation Plan (CAP) based on a CAP study performed in 2023.

Revenues 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.

Category	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Employee Compensation	\$ 7,227	\$ 8,136	\$ 9,583	\$ 9,440
Employee Benefits	\$ 3,801	\$ 3,520	\$ 4,559	\$ 4,885
Materials	\$ 1,454	\$ 4,846	\$ 6,143	\$ 6,143
Contract Services	\$ 10,000	\$ 10,000	\$ 10,600	\$ 10,600
Cost Allocation	\$ 8,933	\$ 12,496	\$ 16,299	\$ 5,292
Contingencies	\$ -	\$ -	\$ 209	\$ 209
Total Expenditures	\$ 31,415	\$ 38,998	\$ 47,393	\$ 36,569
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ 31,415	\$ 38,998	\$ 47,393	\$ 36,569

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	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
EMERGENCY MANAGER	0	0	0.05	0.05
EMERGENCY SERVICES COORDINATOR	0.05	0.05	0	0
Total	0.05	0.05	0.05	0.05

There are no changes to the current level of staffing.

Bicycle and Pedestrian Commission

Budget Unit 100-11-155

General Fund - Commissions - Bicycle and Pedestrian Commission

Budget at a Glance

	2025 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ 40,421
Fund Balance	\$ -
General Fund Costs	\$ 40,421
% Funded by General Fund	100.0%
Total Staffing	0.2 FTE

Program Overview

The Bicycle and Pedestrian Commission (BPC) is a five-member board appointed by the City Council, which assists the Council by reviewing, monitoring, and making recommendations on City transportation matters pertaining to bicycle and pedestrian traffic, parking, education, and recreation within Cupertino. The City's Transportation Manager serves as staff liaison.

Service Objectives

- Review and make recommendations on City transportation infrastructure, development standards, public and private development projects, and citizen outreach and education efforts as they affect bicycle and pedestrian traffic in the City of Cupertino.
- Promote safe, efficient, and enjoyable travel for bicycle and pedestrian traffic within Cupertino.

Proposed Budget

It is recommended that City Council approve a budget of \$40,421 for the Bicycle and Pedestrian Commission program. This represents a decrease of \$22,294 (-35.5%) from the FY 2023-24 Adopted Budget.

The decrease is due to reductions in Cost Allocation expenses and the reallocation of staff supporting this program. Matrix Consulting Group updated the Cost Allocation Plan (CAP) based on a CAP study performed in 2023.

Revenues 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.

Category	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Employee Compensation	\$ 24,762	\$ 27,443	\$ 27,282	\$ 19,919
Employee Benefits	\$ 12,022	\$ 9,640	\$ 11,434	\$ 9,654
Materials	\$ 131	\$ -	\$ 223	\$ 223
Contract Services	\$ -	\$ -	\$ -	\$ 616
Cost Allocation	\$ 10,706	\$ 24,809	\$ 23,773	\$ 9,999
Contingencies	\$ -	\$ -	\$ 3	\$ 10
Total Expenditures	\$ 47,621	\$ 61,892	\$ 62,715	\$ 40,421
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ 47,621	\$ 61,892	\$ 62,715	\$ 40,421

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	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
ADMINISTRATIVE ASSISTANT	0.05	0.05	0.05	0.05
ASSISTANT ENGINEER	0	0	0	0.10
TRANSPORTATION MANAGER	0.10	0.10	0.10	0
Total	0.15	0.15	0.15	0.15

Staff is being reallocated to better reflect actual time spent in this program.

Parks and Recreation Commission

Budget Unit 100-11-160

General Fund - Commissions - Parks and Recreation Commission

Budget at a Glance

	2025 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ 26,481
Fund Balance	\$ -
General Fund Costs	\$ 26,481
% Funded by General Fund	100.0%
Total Staffing	0.1 FTE

Program Overview

The Parks and Recreation Commission is a five-member commission appointed by the City Council to make recommendations pertaining to parks, recreation, and community services. A Parks and Recreation Department Recreation Manager serves as staff liaison.

Service Objectives

- Engage with the public by attending Parks and Recreation Events.
- Consider public input regarding parks projects.
- To make, in its advisory capacity, any and all recommendations to the City Council regarding parks projects.
- Provide feedback to the department on related programs and events.
- To consider, formulate, and propose cultural activities and historical preservation for the City and its residents.
- Serve as ambassadors for the Parks and Recreation Department.

Proposed Budget

It is recommended that City Council approve a budget of \$26,481 for the Parks and Recreation Commission program. This represents a decrease of \$12,369 (-31.8%) from the FY 2023-24 Adopted Budget.

The decrease is due to reductions in Cost Allocation expenses. Matrix Consulting Group updated the Cost Allocation Plan (CAP) based on a CAP study performed in 2023.

Revenues 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.

Category	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Employee Compensation	\$ 14,314	\$ 14,225	\$ 12,603	\$ 13,129
Employee Benefits	\$ 4,407	\$ 5,457	\$ 5,069	\$ 6,840
Materials	\$ 90	\$ -	\$ 11	\$ 11
Cost Allocation	\$ 24,945	\$ 20,182	\$ 21,167	\$ 6,501
Total Expenditures	\$ 43,756	\$ 39,864	\$ 38,850	\$ 26,481
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ 43,756	\$ 39,864	\$ 38,850	\$ 26,481

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	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
ADMINISTRATIVE ASSISTANT	0.05	0.05	0.05	0.05
DIRECTOR OF PARKS REC	0.05	0.05	0	0
RECREATION MANAGER	0	0	0.05	0.05
Total	0.10	0.10	0.10	0.10

There are no changes to the current level of staffing.

Teen Commission

Budget Unit 100-11-165

General Fund - Commissions - Teen Commission

Budget at a Glance

2025 Proposed Budget

Total Revenues	\$ -
Total Expenditures	\$ 15,571
Fund Balance	\$ -
General Fund Costs	\$ 15,571
% Funded by General Fund	100.0%
Total Staffing	0.1 FTE

Program Overview

The Teen Commission is comprised of nine teens representing grades 8-11. The Teen Commission advises the City Council and staff on teen issues. A Parks and Recreation Department Recreation Manager serves as the staff liaison.

Service Objectives

- Engage the public in dialogue regarding the design of new teen programs and make recommendations regarding these projects to City staff.
- Assist staff with the evaluation of teen programming.
- Work with staff and the public to create new avenues to interact with teens.

Proposed Budget

It is recommended that City Council approve a budget of \$15,571 for the Teen Commission program. This represents a decrease of \$26,895 (-63.3%) from the FY 2023-24 Adopted Budget.

The decrease is mainly due to reductions in Cost Allocation expenses. Matrix Consulting Group updated the Cost Allocation Plan (CAP) based on a CAP study performed in 2023.

The table below shows the service-level reductions for this program.

Grouping	Service-Level Reduction	Fiscal Impact	Service-Level Impact Narrative
Operations and Maintenance	Reduce Commission Expenses	\$(1,855)	Reduced budget for Teen Commission.

Revenues 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.

Category	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Employee Compensation	\$ 31,766	\$ 6,882	\$ 7,343	\$ 7,590
Employee Benefits	\$ 14,694	\$ 2,600	\$ 2,767	\$ 2,891
Materials	\$ 220	\$ 828	\$ 2,140	\$ 285
Cost Allocation	\$ 31,971	\$ 29,226	\$ 30,189	\$ 4,801
Contingencies	\$ -	\$ -	\$ 27	\$ 4
Total Expenditures	\$ 78,651	\$ 39,536	\$ 42,466	\$ 15,571
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ 78,652	\$ 39,536	\$ 42,466	\$ 15,571

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	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
RECREATION COORDINATOR	0.30	0	0	0
RECREATION MANAGER	0	0.05	0.05	0.05
Total	0.30	0.05	0.05	0.05

There are no changes to the current level of staffing.

Planning Commission

Budget Unit 100-11-170

General Fund - Commissions - Planning Commission

Budget at a Glance

	2025 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ 122,410
Fund Balance	\$ -
General Fund Costs	\$ 122,410
% Funded by General Fund	100.0%
Total Staffing	0.3 FTE

Program Overview

The Planning Commission is a five-member citizen board appointed by the City Council. The functions of the Planning Commission are as follows:

- Advise the City Council on land use and development policy related to the General Plan;
- Implement the General Plan through review and administration of specific plans and related ordinances;
- Review land use applications for conformance with the General Plan and ordinances; and
- Promote the coordination of local plans and programs with regional and other agencies.

Service Objectives

- Conduct periodic reviews of the General Plan. These reviews test the fundamental goals and measure the performance of short-term objectives.
- Conduct public hearings for approximately 80 land development applications every year. Ensure that decisions are made fairly and expeditiously in accordance with adopted General Plan policies, zoning ordinances, development plans, and design guidelines.
- Review specific plans, zoning ordinance amendments, and amendments to the General Plan and make recommendations to Council.
- Serve on the Planning Commission Design Review Committee, the Environmental Review Committee, and in an advisory role to the Housing Commission and Economic Development Committee.

Proposed Budget

It is recommended that City Council approve a budget of \$122,410 for the Planning Commission program. This represents an increase of \$4,755 (4.0%) from the FY 2023-24 Adopted Budget.

This is due to an increase in Cost Allocation expenses. Matrix Consulting Group updated the Cost Allocation Plan (CAP) based on a CAP study performed in 2023. The increase is offset by a reduction in material costs for this budget.

Revenues 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.

Category	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Employee Compensation	\$ 33,901	\$ 33,992	\$ 36,403	\$ 36,723
Employee Benefits	\$ 12,208	\$ 11,429	\$ 18,046	\$ 17,459
Materials	\$ 20,172	\$ 17,600	\$ 22,215	\$ 4,900
Cost Allocation	\$ 37,520	\$ 35,427	\$ 40,713	\$ 63,328
Contingencies	\$ -	\$ -	\$ 278	\$ -
Total Expenditures	\$ 103,801	\$ 98,448	\$ 117,655	\$ 122,410
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ 103,801	\$ 98,448	\$ 117,655	\$ 122,410

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	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
ADMINISTRATIVE ASSISTANT	0.20	0.20	0.20	0.20
DIRECTOR OF COMM DEVELOPMENT	0.06	0.06	0.06	0.06
Total	0.26	0.26	0.26	0.26

There are no changes to the current level of staffing.

Housing Commission

Budget Unit 100-11-175

General Fund - Commissions - Housing Commission

Budget at a Glance

2025 Proposed Budget

Total Revenues	\$ -
Total Expenditures	\$ 60,997
Fund Balance	\$ -
General Fund Costs	\$ 60,997
% Funded by General Fund	100.0%
Total Staffing	0.3 FTE

Program Overview

The Cupertino Housing Commission (CHC) is a five-member board appointed by the City Council to assist the Planning Commission and the City Council in developing housing policies and strategies for implementation of General Plan Housing Element goals. The Commission also oversees the Community Development Block Grant (CDBG) program.

Service Objectives

- Assist the Planning Commission and the City Council in developing housing policies and strategies for implementation of general plan housing element goals;
- Recommend policies for implementation and monitoring of affordable housing projects;
- Facilitate innovative approaches to affordable housing development and to generate ideas and interest in pursuing a variety of housing options;
- When requested by the Director of Community Development or the City Council, to make recommendations to the Planning Commission and the City Council regarding affordable housing proposals in connection with applications for development.
- Make recommendations regarding requests for money from the CDBG and Affordable Housing Funds;
- Provide information about affordable housing;
- Meet with neighborhood, community, regional and business groups as necessary to receive input and assist in generating affordable housing;
- Help identify sources of funds to develop and build affordable housing; and
- Perform any other advisory functions authorized by the City Council.

Proposed Budget

It is recommended that City Council approve a budget of \$60,997 for the Housing Commission program. This represents a decrease of \$380 (-0.6%) from the FY 2023-24 Adopted Budget.

The decrease is mainly due to reductions in Cost Allocation expenses. Matrix Consulting Group updated the Cost Allocation Plan (CAP) based on a CAP study performed in 2023 and is offset by increases in salary and benefits due to the reallocation of staff to better reflect actual time spent in this program.

Revenues 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.

Category	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Employee Compensation	\$ 22,098	\$ 21,822	\$ 24,595	\$ 34,855
Employee Benefits	\$ 10,469	\$ 8,037	\$ 11,438	\$ 15,597
Materials	\$ -	\$ -	\$ 229	\$ 229
Cost Allocation	\$ 24,838	\$ 23,497	\$ 25,112	\$ 10,316
Contingencies	\$ -	\$ -	\$ 3	\$ -
Total Expenditures	\$ 57,405	\$ 53,356	\$ 61,377	\$ 60,997
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ 57,405	\$ 53,356	\$ 61,377	\$ 60,997

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	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
ADMINISTRATIVE ASSISTANT	0.05	0.05	0.05	0.05
PLANNING MANAGER	0.10	0.10	0.10	0
SENIOR HOUSING COORDINATOR	0	0	0	0.20
Total	0.15	0.15	0.15	0.25

Staff is being reallocated to better reflect actual time spent in this program.

Sustainability Commission

Budget Unit 100-11-180

General Fund - Commissions - Sustainability Commission

Budget at a Glance

	2025 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ 17,744
Fund Balance	\$ -
General Fund Costs	\$ 17,744
% Funded by General Fund	100.0%
Total Staffing	0.1 FTE

Program Overview

The Sustainability Commission is a five-member board appointed by the City Council to serve in an advisory capacity by providing expertise and guidance on major policy and programmatic areas related to the environmental, economic and societal goals noted within Cupertino's Climate Action Plan and General Plan Environmental Resources/Sustainability Element.

Service Objectives

- Monitor implementation of the Climate Action Plan based upon quantified metrics to measure and evaluate mitigated impacts and community benefits.
- Suggest recommendations, review, and monitor the City's General Plan Environmental Resources/Sustainability Element and its intersections with the CAP.
- Advise the City Council how to strategically accelerate Cupertino's progress towards sustainability and recommend priorities to promote continued regional leadership in sustainability.
- Periodically review policies governing specific practices and programs, such as greenhouse gas emissions reduction, water conservation, renewable energy, energy efficiency, materials management, and urban forestry. Illustrative examples include the creation of infrastructure for low emissions vehicles, installation of renewable energy or energy efficiency technologies, drafting of water conservation or waste reduction policies, delivery of habitat restoration and conservation programs, design and roll-out of pollution prevention campaigns, etc.
- Make recommendations regarding the allocation of funds for infrastructure and technology improvements to elevate the operational performance of City facilities, businesses, educational institutions, and homes by reducing costs, improving public health, and serving community needs.
- Accept public input on the subject areas noted above and advise the City Council on ways to drive community awareness, behavior change, education and participation in City programs modeled upon the field's best practices.
- Review and make recommendations to the City Council on Federal, State and regional policies related to sustainability that have the potential to impact City Council's goals and policies.
- Pursue any other activity or scope that may be deemed appropriate and necessary by the City Council.

Proposed Budget

It is recommended that City Council approve a budget of \$17,744 for the Sustainability Commission program. This represents a decrease of \$40,365 (-69.5%) from the FY 2023-24 Adopted Budget.

This decrease is due to the reallocation and transfer of the Sustainability Manger and Management Analyst positions in Sustainability to Environmental Programs. Additionally, the decrease is due to a reduction in Cost Allocation expenses. Matrix Consulting Group updated the Cost Allocation Plan (CAP) based on a CAP study performed in 2023.

Revenues 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.

Category	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Employee Compensation	\$ 20,574	\$ 18,882	\$ 23,264	\$ 6,588
Employee Benefits	\$ 10,723	\$ 7,625	\$ 11,295	\$ 2,999
Materials	\$ 1,064	\$ 2,107	\$ 1,840	\$ 1,340
Cost Allocation	\$ 25,122	\$ 21,216	\$ 21,687	\$ 6,800
Contingencies	\$ -	\$ -	\$ 23	\$ 17
Total Expenditures	\$ 57,483	\$ 49,830	\$ 58,109	\$ 17,744
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ 57,483	\$ 49,830	\$ 58,109	\$ 17,744

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	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
ENV. PROGRAMS SPECIALIST	0	0	0	0.05
MANAGEMENT ANALYST	0.10	0.10	0.10	0
SUSTAINABILITY MANAGER	0.05	0.05	0.05	0
Total	0.15	0.15	0.15	0.05

As part of an expenditure reduction strategy, the Sustainability department was absorbed by Public Works, and the vacant Management Analyst and Sustainability Manager were transferred to Public Works:

Audit Committee

Budget Unit 100-11-190

General Fund - Commissions - Audit Committee

Budget at a Glance

	2025 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ 31,571
Fund Balance	\$ -
General Fund Costs	\$ 31,571
% Funded by General Fund	100.0%
Total Staffing	0.1 FTE

Program Overview

The Audit Committee, consisting of two City Council members and a minimum of two and a maximum of three at large members, holds the following powers and functions:

- To review the annual audit report and management letter.
- To recommend appointment of internal/external 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 review internal audit reports.
- To review quarterly Fraud, Waste, and Abuse Program reports.

The Audit Committee meets quarterly. The Finance Manager serves as staff liaison.

Proposed Budget

It is recommended that City Council approve a budget of \$31,571 for the Audit Committee program. This represents a decrease of \$9,012 (-22.2%) from the FY 2023-24 Adopted Budget.

The decrease is due to reductions in Cost Allocation expenses. Matrix Consulting Group updated the Cost Allocation Plan (CAP) based on a CAP study performed in 2023.

Revenues 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.

Category	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Employee Compensation	\$ 9,336	\$ 6,770	\$ 15,851	\$ 16,845
Employee Benefits	\$ 3,136	\$ 1,981	\$ 7,450	\$ 7,777
Cost Allocation	\$ 5,863	\$ 15,474	\$ 17,282	\$ 6,949
Total Expenditures	\$ 18,335	\$ 24,225	\$ 40,583	\$ 31,571
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ 18,335	\$ 24,225	\$ 40,583	\$ 31,571

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	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
ADMINISTRATIVE ASSISTANT	0.05	0.05	0	0
FINANCE MANAGER	0.05	0.05	0.05	0.05
MANAGEMENT ANALYST	0	0	0.05	0.05
Total	0.10	0.10	0.10	0.10

There are no changes to the current level of staffing.